

*Exhibit No.:*  
*Issues:* *Property Tax*  
*Gross Receipt Tax*  
*Witness:* *Karen Herrington*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *ER-2009-0089*  
*Date Testimony Prepared:* *March 11, 2009*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REBUTTAL TESTIMONY**

**OF**

**KAREN HERRINGTON**

**Great Plains Energy, Incorporated**  
**KANSAS CITY POWER & LIGHT COMPANY**

**CASE NO. ER-2009-0089**

*Jefferson City, Missouri*  
*March 2009*

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**TABLE OF CONTENTS**  
**REBUTTAL TESTIMONY OF**  
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EXECUTIVE SUMMARY ..... 2  
PROPERTY TAX..... 3  
GROSS RECEIPTS TAX..... 10



1 testimony, and the gross receipts tax expense lag which appears on Schedule 16 – Cash  
2 Working Capital. I will discuss the proper methodology regarding the calculation of property  
3 taxes for plant additions. Kansas City Power & Light (KCPL or Company) and Staff disagree  
4 with property taxes for additional plant and when the taxes should be included as an expense  
5 for rate determination. In addition, I will discuss the proper expense lag for Gross Receipt  
6 Taxes (GRT or franchise tax) and the difference in how Kansas City Power & Light  
7 (KCPL or Company) and Staff account for the tax.

8 **EXECUTIVE SUMMARY**

9 Q. Please summarize Staff's position with how Property Tax should be calculated.

10 A. The Company is billed by each taxing authority that has jurisdiction over the  
11 assessment and taxing of the Company's property. The actual property taxes are assessed on  
12 plant costs and construction costs the Company owns as of January 1 of any given year.  
13 The property taxes related to plant costs are expensed on the Company's books while those  
14 taxes related to construction costs are capitalized and recovered through depreciation expense  
15 over the life of the asset. In this case, the test year is the period ending December 31, 2007  
16 with an update period through September 30, 2008. Currently, a true-up period of March 31,  
17 2009 is planned to accommodate new plant additions and any other material changes to the  
18 revenue requirement for increased and decreased costs. Based on this timeline, Staff included  
19 expense for property taxes on plant owned by the Company on January 1, 2008. In most  
20 cases the taxes are due by the end of the year in which the plant was assessed. Any additional  
21 plant added after January 1, 2008 would not be assessed until January 1, 2009, and the  
22 Company would not have to pay those property taxes until December 31, 2009, well beyond  
23 the operational of law date of August 5, 2009 and well beyond the update and true-up periods

1 used in this case. For the direct filing, Staff used a tax ratio based on 2007 property tax  
2 payment to January 1, 2007 plant. This same ratio was also applied to the plant balance as of  
3 January 1, 2008. Staff will update its case by either using a ratio developed on the same basis  
4 as the 2007 ratio of using the 2008 property tax payment to the January 1, 2008 plant and  
5 applying that level to January 1, 2009 plant or using the 2008 actual property tax amounts for  
6 the true-up.

7 Q. Please summarize Staff's position on Gross Receipt Taxes.

8 A. The Company pays GRT taxes for the right to do business in the municipalities  
9 in which they operate. The Staff believes GRT is a pre-collection of taxes from the ratepayer.  
10 The GRT is based on a percentage of total revenues on a semi-annual, quarterly, or a monthly  
11 basis which is collected from the ratepayer prior to the Company remitting payment.  
12 Staff completed a lead-lag study that significantly increased the GRT expense lag for cash  
13 working capital.

14 **PROPERTY TAX**

15 Q. How does the Company and Staff position differ?

16 A. The Company's property tax calculation differs with the Staff's with regard to  
17 applying property taxes to plant additions that occur after January 1, 2008 for the update case  
18 of September 30, 2008 and that occur beyond the January 1, 2009 assessment date for the  
19 March 31, 2009 true-up case. The difference is that the Company develops a ratio for  
20 property taxes and applies the amounts to total plant as of the September 30, 2008 update and  
21 plans to use the same method for the April 30, 2009 true-up. This method is used to calculate  
22 property taxes for plant additions through the updated period and eventually the true-up  
23 period. KCPL's proposal to include plant additions in this case for property taxes does not

1 meet the known and measurable standard used to develop rates in this state. According to  
2 John Weisensee's direct testimony, page 25, lines 16 and 17, KCPL calculated its annualized  
3 property tax amount for plant additions placed in service after the January 1, assessment date.  
4 Staff does not include plant additions that are placed in service after the January 1 assessment  
5 date. Staff uses a property tax ratio based on the plant balance effective January 1, 2007 and  
6 applied this rate to the plant balance effective January 1, 2008. Both the Company and Staff  
7 compare the computed annualized property taxes to the amount of property taxes recorded in  
8 the test year to make their respective adjustments for property tax expense.

9 Q. Will these differences be addressed in the true-up?

10 A. Yes. Staff will adjust the property tax amount by either using a ratio  
11 developed on the same basis as the 2007 ratio of using the 2008 property tax payment to the  
12 January 1, 2008 plant and applying that level to January 1, 2009 plant or using the actual taxes  
13 paid by the Company in 2008. This data will be come available between the update period  
14 and the true-up period.

15 Q. Are there any other differences between the positions of Staff and the  
16 Company? If so, please explain.

17 A. Yes. According to John Weisensee's direct testimony, the Company calculated  
18 2008 property taxes for the Iatan 1 AQCS (page 26, line 14-15). The taxes used for the Iatan  
19 project were estimated based on assessed values and estimated levy taxes. The Iatan project  
20 is not expected to be completed until April 2009.

21 Q. Why does Staff disagree with including the Iatan plant property taxes with the  
22 existing plant?

1           A.     As mentioned earlier in this testimony, property taxes are based on plant that is  
2 in service effective January 1 of any given year. In this case, Staff included property taxes for  
3 plant that was in service effective January 1, 2008. For plant assessed on January 1, 2008, the  
4 Company paid the taxes by December 31, 2008 and paid Kansas in two installments, one due  
5 December 31, 2008 and the remainder to be paid in April or May 2009. For the true-up  
6 period of March 31, 2009, if Staff included the plant additions that occur after the January 1,  
7 2009 assessment date, customers would have to pay for property taxes in this case even  
8 though those taxes would not be due and payable to the taxing authority until December 31,  
9 2010. The Company's rates would be excessive if plant additions were placed in service after  
10 the January 1 assessment date because the Company would collect in rates for overstated  
11 plant assessments that will not be reflected in property taxes values until the next assessment  
12 date. These taxes will be collected well in advance of the property taxes being paid for.

13           For example, if Staff included the estimated property taxes for the Iatan 1 plant  
14 additions, as Iatan 1 is currently expected to be completed in April 2009, the Company would  
15 receive funds from the ratepayers even though the property tax on the Iatan 1 additions  
16 (or any other additions placed in service after the January 1 assessment date) would not be  
17 paid to the taxing authorities until December 31, 2010. The Iatan 1 plant in service additions  
18 were not part of the plant on January 1, 2009 when the Company's plant in service was  
19 assessed. Since the project had not yet been completed, the Iatan 1 plant would not be  
20 accessed by the taxing authority until January 1, 2010 with the taxes due in December 31,  
21 2010 and a portion of the Kansas taxes not due until April or May 2011. All plant additions  
22 occurring between January 2 and December 31, 2009 will be assessed January 1, 2010 and the

1 taxes will not be due until December 31, 2010, well beyond the effective date of rates  
2 determined in this case.

3 The construction related costs for Iatan 1 (and all other construction costs) were  
4 assessed January 1, 2009 (to be paid December 31, 2009) and were capitalized to the Iatan 1  
5 construction work order. Those capitalized taxes will be treated as plant in service upon  
6 completion of the project and included in depreciation expense over the life of the asset.

7 Q. Based on this scenario, what is the affect on the Company and the Ratepayers?

8 A. If the property taxes associated with the Iatan 1 additions were included in  
9 rates, the Company would have access to cash provided by the ratepayers for a substantial  
10 period of time before those taxes were ever paid to the taxing authorities.

11 For example, most of the taxes for the new additions would not be due until December  
12 31, 2010 for an assessment date of January 1, 2010 with the remaining portion paid to  
13 Kansas in April or May of 2011. Rates for this case will go into effect on August 5, 2009.  
14 KCPL will have access to the ratepayers cash for at least 15 months and as much as  
15 20 months for a portion owed to Kansas.

16 Q. Does KCPL intend on filing another rate case?

17 A. Yes. In order to include the Iatan 2 power plant in rates, the Company will  
18 have to file a another rate case shortly after the implementation of rates determined in this  
19 case. Depending on when the rate case is filed, the rates from the Iatan 2 rate case could go  
20 into effect before the property taxes for Iatan 1 plant additions will actually be paid.  
21 In other words, new rates from the Iatan 2 case will go into effect before the property taxes for  
22 property placed in service after January 1, 2009 (January 2 through December 31, 2009)  
23 will have to be paid for. Property placed in service between the period January 2 and



1 December 31, 2009 will not be due for payment until December 31, 2010, and May 2011.  
2 New rates will likely go into effect for the Iatan 2 rate case before the property taxes for  
3 post-January 1, 2009 plant additions will be paid.

4 Q. Has the Commission ruled on this issue in other cases?

5 A. Yes. The following cases address the same issue:

- 6 • KCPL Case No. ER-2006-0314
- 7 • MGE Case No. GR-95-285
- 8 • Empire Case No. ER-2001-0299
- 9 • St Louis County Water Co. Case No. WR-2000-844

10  
11 In the 2001 Empire rate case, an excerpt from the Report and Order for Case No.  
12  
13 2001-0299 states:

14  
15 The Commission finds that the arguments of Staff and Praxair  
16 regarding the property tax issue are persuasive. Staff's estimate  
17 of property taxes is based upon known and measurable factors  
18 and preserves appropriate matching of all revenue requirements,  
19 and is consistent with the Commission's past practice.  
20 Empire's position is not based upon known and measurable  
21 factors. In addition, it would be unreasonable for the Company  
22 to start charging ratepayers...for (estimated) costs that the  
23 Company will not start paying... The Commission determines  
24 that it will not increase the total company revenue requirement  
25 to account for property taxes on the additional plant in service.  
26 [page 27 of the Order in Case No. ER-2001-0299]

27  
28  
29 In the 1996 MGE rate case GR-96-285 the Commission stated:

30 The Commission finds that MGE's proposal would require  
31 waiting until the end of 1997 to account for an item of expense  
32 for inclusion in this case because this would be a violation of  
33 the test year, updated test year or true-up concepts. Staff's  
34 recommendation will be adopted.  
35 [page 45 of the Order in Case No. GR-96-285]

36  
37 In the 2000 St. Louis County Water Company, currently known as Missouri  
38 American Water Company, Case No. WR-2000-844, the Commission stated:

39

1           The Commission states, the Company's projected property tax  
2           increases are neither known nor measurable. While it is  
3           probable that the Company will experience an increase in  
4           property tax expense at the end of the year, it is by no means  
5           certain. Even more damaging to the Company's proposal is the  
6           fact that its best estimate of the amount of any increase is based  
7           on a calculation assumes that the tax rates for 2000 will be the  
8           same as the tax rates for 1999. Because any increase in the  
9           Company's proposed property tax expense is not known and  
10          measurable, the Commission will not adopt the Company's  
11          proposal.

12          [page 268 of the Order in Case No. WR-2000-844

13          Q.     Has KCPL presented this issue in prior rate cases?

14          A.     Yes.    KCPL wanted to include property taxes for plant additions in its  
15          2006 rate case, Case No. ER-2006-0314. In that case, using a true-up date of September 30,  
16          2006 period, KCPL wanted to include the 2006 assessments and levies which would have  
17          included plant additions after the January 1, 2006 assessment date Staff used. The property  
18          taxes for those post-January 1 assessment date additions were not actually paid until  
19          December 31, 2007 which was the day before the effective date of rates in the second rate  
20          case filed by KCPL (Case No. ER-2007-0291). Had the Commission used  
21          KCPL's methodology to compute property taxes on plant additions in the 2006 rate case,  
22          the actual taxes would not have paid until the effective date of the second case forcing the  
23          customers to pay those taxes a full year in advance of those taxes.

1 Q. How did the Commission determine property taxes in KCPL's 2006 rate case?

2 A. The Commission adopted Staff's calculation of property taxes which is the  
3 same method used in this case. The Commission stated:

4 Staff recommends that the Commission calculate property tax  
5 expense by multiplying the January 1, 2006 plant-in-service  
6 balance by the ratio of the January 1, 2005 plant-in-service  
7 balance to the amount of property taxes paid in 2005. KCPL  
8 wants the property tax cost of service updated to include 2006  
9 assessments and levies.

10  
11 The Commission finds that the competent and substantial  
12 evidence supports Staff's position, and finds this issue in favor  
13 of Staff. As with all issues, KCPL bears the burden of proof.  
14 According to KCPL's True-up brief, its September 30 true-up  
15 filing had latest available actual 2006 tax levy rates for 96% of  
16 Missouri tax liability. As the Commission deciphers KCPL's  
17 true-up filing-- entitled KCPL's Summary of Adjustments,  
18 September 30 Update -- line 152 shows a decrease in property  
19 taxes. To the extent this issue was in play, it was not listed in  
20 the Commission-ordered List of Issues for the True-up  
21 Proceeding, filed by Staff on November 8, and KCPL did not  
22 object to that list, or put on any evidence concerning property  
23 taxes at the true-up hearing. As such, the Commission does not  
24 find adequate evidence to support KCPL's position on this issue.  
25 [pages 68-69 of the Order in Case No. GR-96-285]

26 As was the case in the 2006 KCPL rate case, the Company is requesting plant  
27 additions based on in-service dates after January 1 assessment dates that will result in  
28 customers having to pay for property taxes well in advance of the actual payments of those  
29 taxes. Using KCPL's approach to calculating property taxes, customers will pay in rates  
30 determined in this case for those taxes on post-January 1 assessed plant additions including  
31 the Iatan 1 plant additions even though those taxes will not be paid until December 2010  
32 at the earliest and a portion of those taxes will not be paid until May 2011. The rates  
33 determined in KCPL's next rate case (Iatan 2 rate case) will go into effect prior to the actual  
34 property tax payments for the plant additions being requested by the Company in this case.

1           The Commission should reject the Company's proposal to include property taxes for  
2 plant additions including the Iatan 1 plant additions.

3           **GROSS RECEIPTS TAX**

4           Q.     How does the Company and Staff position differ concerning Gross Receipts  
5 Tax?

6           A.     The Company treats GRT as a prepayment with the exception of the  
7 Kansas City emergency tax of 4% and another small municipality, Grain Valley.  
8 The Company treats the 4% tax correctly as a tax paid to the city after it collects those taxes  
9 from the customers. Gross receipts taxes for all other cities are treated as a prepayment by the  
10 Company. KCPL's booking of GRT, in effect, treats those taxes if the Company had to pay  
11 the tax before that tax is collected from customers. Clearly, this is not the case.

12           Staff's position is that the GRT is collected by the customers in advance of payment to  
13 the cities and municipalities.

14           The Company's Cash Working Capital (CWC) schedule reflects an expense lag of  
15 20.53 days for GRT. Staff's calculation of the GRT as a pre-collection resulted in an expense  
16 lag of 71.61 days for Kansas City's 6% tax, 41.64 days for Kansas City's 4% tax and  
17 42.34 days for taxes assessed by all other cities for which the Company does business in.

18           Q.     Please explain why Staff calculated three GRT expense lags.

19           A.     As a result of Staff's research and analysis, it was found that Kansas City had  
20 two gross receipts taxes. Kansas City is the largest municipality for which KCPL operates.  
21 The city assesses a monthly tax of 4% and a separate quarterly tax of 6%.  
22 The Staff calculated expense lags for both the 4% and 6% tax. In addition, KCPL also

1 operates in several other small municipalities. A separate expense lag was calculated by Staff  
2 for these cities.

3 Q. What is the difference between the 6% and 4% tax assessed by Kansas City?

4 A. Based on the Company response to Data Request 290, Kansas City assesses a  
5 6% gross receipt tax and a 4% emergency tax. The 6% tax is assessed on a quarterly basis  
6 and the 4% tax on a monthly basis. Each tax is listed on the customer invoice as a separate  
7 line item.

8 Q. Is the gross receipts tax assessed by the other municipalities different from the  
9 tax assessed by Kansas City?

10 A. Yes. Each city has their own ordinance which identifies how the tax should be  
11 calculated and when payments are remitted to the city.

12

13 Q. Did Staff review the city ordinances?

14 A. Yes. Staff reviewed all the ordinances for each city for which KCPL operates.

15 Q. Did the city ordinances indicate whether GRT is paid in advance or paid in the  
16 arrears?

17 A. Yes. Staff found the city ordinances had similar language indicating GRT is  
18 paid in the arrears. The city ordinances for Kansas City are attached as Schedule 1.

19 Q. Can you provide an example of the language used in the ordinance?

20 A. The following excerpt was taken from the City of Kansas City Tax Ordinance:

21

22 Every electric light or power company...in addition to all other  
23 taxes, payments or requirements now or hereafter required by  
24 law or city ordinance, pay to the city a quarter-annual license  
25 fee to be due and payable to the city treasurer on or before the  
26 thirtieth day of January, April, July and October, respectively,  
27 of each year, based upon the business done during the preceding

1                    period of three calendar months ending respectively, on the last  
2                    day of December, March, June and September. The amount  
3                    shall be equal to six percent of gross receipts...  
4                    [emphasis added; Schedule 1].

5  
6                    Q.      Was every city for which KCPL operates accounted for in Staff's analysis?

7                    A.      Yes. Please refer to Schedule 2, Staff's workpaper listing the city tax bill data.

8                    Q.      Explain how Staff calculated the expense lag for gross receipts tax.

9                    A.      Staff reviewed GRT tax bills, used to calculate the taxes submitted by KCPL to  
10                   the various cities, for the test year period ending December 31, 2007. Staff documented the  
11                   date of each invoice, the period for which the tax was based, and the date the payment was  
12                   submitted to the city. Based on this information an expense lag was calculated. Refer to  
13                   Schedule 2 for Staff calculation of the GRT expense lag. In every case, the period for which  
14                   the tax was based was prior to the date the Company paid for the tax.

15                   Q.      Can Staff provide examples of the city tax invoices?

16                   A.      Yes. Please refer to Schedule 3 and Schedule 4 for individual city invoices for  
17                   the Kansas City 6% quarterly payments and 4% monthly payments. Also, Schedule 5  
18                   contains the monthly payments for Grain Valley. The monthly GRT for Kansas City and  
19                   Grain Valley are the only two municipalities that KCPL considers are paid after collection  
20                   from customers.

21                   Q.      Has the Commission ruled on this issue previously?

22                   A.      Yes. In Case No. ER-80-48 the Company and Staff disagreed on how GRT was to be  
23                   treated. During that case, the Company treated GRT as a prepayment and Staff believed GRT was paid  
24                   in the arrears. The Commission ruled in favor of Staff's treatment of GRT.

25                   The following excerpt was taken from the Commission Ruling in case number ER-80-48:

1 Company and Staff disagree as to the proper lag to be assigned  
2 to gross receipts Tax. Staff characterizes gross receipts tax as a  
3 pre-collection and Company characterizes it as a prepayment.  
4 These taxes are paid by the Company on the last day of the first  
5 month of each quarter based on the sales of the previous  
6 quarter. Thus the tax is collected from the customer through the  
7 billings of the prior quarter. The Commission is unable to  
8 understand the reason the Company books the tax payment as a  
9 prepayment as Company witness Pendleton testified.

10  
11 The Commission does not find the Company's prepayment  
12 argument compelling. Company's argument appears to be  
13 based on the fact that such tax is assessed by the city for the  
14 right to do business in the quarter of the Company's payment  
15 which is irrelevant to the determination of a proper lag. The  
16 Commission finds that Staff's treatment of gross receipts tax  
17 payments with respect to cash working capital is appropriate.  
18 [23 Mo. P.S.C. (N.S.)]  
19

20 Q. What is the significance of the Company paying for the taxes after it collects  
21 the ratepayers' payment?

22 A. The Company bills for the collection of the GRT along with the billing of  
23 electrical service and collects from the customers the same time as it collects for the provision  
24 of service. Customers are providing the cash for the GRT in advance of when the GRT is  
25 paid to the taxing authorities which allows the Company to have use of these funds for a  
26 significant period of time prior to making payment to the municipalities. The sole basis for  
27 the amount owed the cities is the revenues (gross receipts) billed by the Company and what it  
28 collects from its customers. The amount charged the customer for electric service is added to  
29 the appropriate amount calculated by the Company for gross receipts taxes on one bill to the  
30 customer. The GRT tax rate is applied to those revenues and customers are required to make  
31 payments for the total bill-- electric service and all taxes including the GRT. Customers pay  
32 the GRT amounts at the same time as they pay for electrical service. The Company bills

1 those revenues to the customers along with an amount of gross receipts taxes which it in turn  
2 pays to the taxing authorities after it collects those taxes from the customers.

3 Thus, the only way the Company can determine the proper amount to charge its  
4 customers for gross receipts taxes is identify the amount billed customers for electrical service  
5 and apply the appropriate gross receipts tax rates. KCPL must know what that revenue  
6 amount is before it can determine the amount of GRT to identify on the customers' bills.

7 Q. Can KCPL change the GRT without filing a rate case?

8 A. Yes. The Commission allows the Company to be able to change the amount  
9 calculated on a customer's bill for increases and decreases to the GRT without filing a rate  
10 case. Thus, the Company changes the GRT when notified by the taxing authorities.

11 Q. Does the Company also include GRT as a prepayment and therefore as part of  
12 their rate base?

13 A. Yes. GRT should not be included as a component of prepayments rate base.  
14 Please refer to the prepayments section of Staff's Cost of Service report. This issue of what  
15 was included in prepayments was addressed by Staff Witness Bret Prenger.

16 Q. Does this conclude your rebuttal testimony?

17 A. Yes, it does.



**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City )  
Power and Light Company for Approval to ) Case No. ER-2009-0089  
Make Certain Changes in its Charges for )  
Electric Service To Continue the )  
Implementation of Its Regulatory Plan. )

**AFFIDAVIT OF KAREN HERRINGTON**

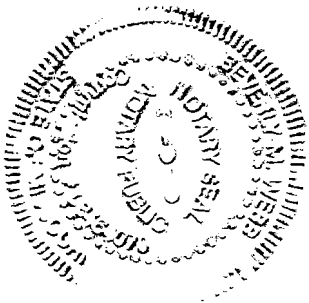
STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

Karen Herrington, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 15 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

  
Karen Herrington

Subscribed and sworn to before me this 6<sup>th</sup> day of March, 2009.

  
Notary Public



**BEVERLY M. WEBB**  
Notary Public - Notary Seal  
STATE OF MISSOURI  
County of Clay  
My Commission Expires 4/14/2012  
Commission # 08464070

Sec. 40-344. Electric light or power businesses--Generally.

(a) *Quarterly license fee imposed.* Every electric light or power company, and every corporation, company, association, joint stock company or association, partnership and person, and their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling, leasing or manufacturing, selling, distributing or transmitting electricity for light, heat or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, **pay to the city a quarter-annual license fee to be due and payable to the city treasurer on or before January 30, April 30, July 30 and October 30, respectively, of each year, based upon the business done during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30 and September 30. The amount of such quarterly license fee (referred to in this section as the "fee") shall be a sum equal to six percent of the gross receipts derived from the sale of electrical energy within the city during the same preceding period of three months ending as stated in this subsection, for consumption and not for resale; provided, however, that from July 1, 1988, through April 30, 2002, except as set forth in this section, the fee shall not be imposed upon, or with respect to, gross receipts derived from sales of more than \$3,000,000.00 in any quarter to any one user (referred to in this section as "exempt gross receipts"), except for sales to public utilities, which shall remain fully taxable. Ten percent of exempt gross receipts shall be subject to the fee during the period from May 1, 1993, through April 30, 1994, and an additional ten percent of exempt gross receipts shall be subject to the fee during each succeeding 12-month period until exempt gross receipts are fully subject to the fee from and after May 1, 2002, as follows: During the period from May 1, 1994, through April 30, 1995, 20 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 1995, through April 30, 1996, 30 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 1996, through April 30, 1997, 40 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 1997, through April 30, 1998, 50 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 1998, through April 30, 1999, 60 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 1999, through April 30, 2000, 70 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 2000, through April 30, 2001, 80 percent of exempt gross receipts shall be subject to the fee; during the period from May 1, 2001, through April 30, 2002, 90 percent of exempt gross receipts shall be subject to the fee. From and after May 1, 1993, however, such fee shall not be imposed upon sales of more than 150,000,000 kilowatt-hours in any quarter to any one user, except for sales to public utilities, which shall remain fully taxable. The sale of electrical energy to an owner or lessee of a building who purchases such electrical energy for resale to the tenants therein shall, for the purposes of this section, be considered as sale for consumption and not for resale; but the resale to the tenants shall not be considered a sale for consumption.**

(b) *Reports by licensee.* The licensee shall and he is hereby required to make true and faithful reports under oath to the director of finance and to the commissioner of revenue of the city, in such form as may be prescribed by the director of finance, and containing

such information as may be necessary to determine the amounts to which the license tax shall apply, on or before January 30, April 30, July 30 and October 30 of each year, for all gross receipts for the three calendar months ending, respectively, on December 31, March 31, June 30 and September 30.

**(c) *Payment of license fee.* Each fee shall constitute payment for the three months beginning on January 1, April 1, July 1 and October 1, respectively, during which months such payment shall be due and payable as prescribed in this section; provided, however, that the acceptance of such fee shall not prejudice the right of the city to collect any additional fee thereafter found to be due.**

(d) *Examination of records; audits.* The city, the director of finance thereof and his assistants, and any public accountants selected by the city council or by the city manager, shall have the right, at all reasonable times during business hours, to make such examinations and inspections of the books of the licensee as may be necessary to determine the correctness of such reports. The originals of all records, books, documents, accounts, contracts and vouchers, showing accurately the true condition of the gross income and business of the licensee, shall be kept in his office in the city, and the licensee shall not remove such books, records and documents from the city except when necessary for temporary use or when temporarily required to do so by legal process, and, in any such case of temporary use or process, such books, records and documents shall be promptly returned at the conclusion thereof to the office of the licensee in the city. The city shall have the right, at its own expense, to employ the same accountants who make annual audit of the books, records and accounts and the business of the licensee to audit, at the same time, its accounts and records and certify as to correctness of any payments due and payable by the licensee to the city.

(e) *Penalty for late payment of license fee.* For each and every month, or part thereof, any such license fee remains unpaid, after the license fee becomes due and payable, there shall be added to such license fee, as a penalty for such delayed payment, ten percent of the amount of such license fee for the first month, or part thereof, the license fee is unpaid, and for each and every month thereafter two percent of the amount of such license fee until the fee is fully paid.

(f) *Authority to trim trees.* Permission is hereby granted to the licensee to trim trees upon and overhanging streets, alleys, sidewalks and public places of the city so as to prevent the branches of such trees from coming in contact with the wires and cables of the licensee, all such trimming to be done under the supervision and direction of any city official to whom such duties have been or may be delegated.

(g) *Scope of section.* Nothing contained in this section shall be construed as giving to a licensee any exclusive privileges, nor shall it affect any prior or existing rights of a licensee to maintain an electric plant within the city.

(h) *Applicability of license fee to additional charges imposed for nonpayment of electric bill.* Where an additional amount is added for failure to make payment of any electric bill

within a prescribed period, the license fee shall be based on the total amount actually paid, as part of the gross receipts of the licensee.

(Code of Gen. Ords. 1967, § 21.439; Ord. No. 35166, 4-19-68; Ord. No. 35606, 7-19-68; Ord. No. 58046, 6-20-85; Ord. No. 61772, 11-24-87; Ord. No. 930360, 4-22-93; Ord. No. 930580, 6-3-93)

Sec. 40-345. Same--Emergency license tax.

(a) *Imposition; amount.* Every electric light or power company, and every corporation, company, association, joint stock company or association, partnership and person, and their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling, leasing or managing any electric plant or system generating, manufacturing, selling, distributing or transmitting electricity for light, heat or power shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinances, pay an additional emergency license tax in a sum equal to three percent of the gross receipts derived from all residential sales per month in excess of \$10.00 per month each residence, four percent of the gross receipts derived from commercial sales, and four percent of the first \$4,200.00 of the gross receipts per month derived from sales to each industrial user where the major use of such industrial user is to change raw or unfinished materials into other forms or products and not for space heating and lighting purposes within the city, such license tax to be payable monthly, the first such payment being due and payable no later than June 30, 1981, **and no later than the last day of the month thereafter, based on the prior month's gross receipts**, but otherwise based on the same computations and subject to the same penalties as provided in section 40-344, so long as this section remains in effect.

(b) *Scope of section.* No occupation license, however, shall be issued to any electric light or power company until and unless such company shall have paid to the city the full amount of the normal license tax of six percent of the gross receipts of the licensee, under section 40-344, in addition to the emergency license tax imposed by this section.

(Code of Gen. Ords. 1967, § 21.440; Ord. No. 33851, 4-14-67; Ord. No. 36638, 4-18-69; Ord. No. 38105, 4-17-70; Ord. No. 39510, 4-16-71; Ord. No. 41067, 4-21-72; Ord. No. 42557, 4-19-73; Ord. No. 43976, 4-19-74; Ord. No. 45270, 4-18-75; Ord. No. 46456, 4-9-76; Ord. No. 47663, 4-15-77; Ord. No. 48985, 4-14-78; Ord. No. 52571, 4-10-81)

Documentation retrieved from the Kansas City Office of the City Clerk  
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Click on "Charter and Code" on left side of webpage to get a list of ordinances.  
<http://www.municode.com/resources/gateway.asp?sid=25&pid=10156>

# Gross Receipts Tax

Staff Workpaper

For

4% and 6% tax

Using the Staff Assumption Paid in arrears

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Ref	Number of Lag Days	Amount X Number of Days - Clear to Period End
<b>KCMO - 6% GRT</b>											
KANSAS CITY, MISSOURI	CR123-04KCPL	00829173	1/1/2007	3/31/2007	02/14/07	10-Apr-07	26-Apr-07	5,818,459.94	b	71	410,201,425.77
KANSAS CITY, MISSOURI	CR081-07KCPL	00846798	4/1/2007	6/30/2007	05/16/07	9-Jul-07	26-Jul-07	6,157,834.68	c	71	437,206,262.28
KANSAS CITY, MISSOURI	CR107-10KCPL	00864307	7/1/2007	9/30/2007	08/15/07	10-Oct-07	26-Oct-07	9,534,253.69	d	72	681,699,138.84
KANSAS CITY, MISSOURI	CR084-01KCPL	00864307	10/1/2007	12/31/2007	11/15/07	8-Jan-08	28-Jan-08	5,867,995.83	d	74	432,767,693.51
								<u>27,398,544.14</u>			<u>1,961,874,520.39</u>

KCMO - 6% GRT - Prepay quarterly, based on the quarter's gross receipts, paid on the last day of the first month following the quarter.

Weighted Payment Lag 71.605

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Number of Days - Period End to Clear	Amount X Number of Days - Per End to Clear	
<b>KCMO - 4% GRT</b>											
KANSAS CITY, MISSOURI	CR121-02KCPL	00817302	1/1/2007	1/31/2007	01/16/07	8-Feb-07	26-Feb-07	730,834.12	41	29,964,198.92	
KANSAS CITY, MISSOURI	CR185-03KCPL	00823210	2/1/2007	2/28/2007	02/14/07	12-Mar-07	28-Mar-07	781,509.35	42	32,432,638.03	
KANSAS CITY, MISSOURI	CR122-07KCPL	00829172	3/1/2007	3/31/2007	03/16/07	10-Apr-07	26-Apr-07	779,615.29	41	31,964,226.89	
KANSAS CITY, MISSOURI	CR089-05KCPL	00834998	4/1/2007	4/30/2007	04/15/07	7-May-07	29-May-07	726,468.82	44	31,601,393.67	
KANSAS CITY, MISSOURI	CR100-06KCPL	00841710	5/1/2007	5/31/2007	05/16/07	12-Jun-07	27-Jun-07	778,213.39	42	32,684,962.38	
KANSAS CITY, MISSOURI	CR080-07KCPL	00846800	6/1/2007	6/30/2007	06/15/07	9-Jul-07	26-Jul-07	999,376.77	41	40,474,759.19	
KANSAS CITY, MISSOURI	CR070-08KCPL	00852163	7/1/2007	7/31/2007	07/16/07	7-Aug-07	29-Aug-07	1,101,020.63	44	48,444,907.72	
KANSAS CITY, MISSOURI	CR060-09KCPL	00858552	8/1/2007	8/31/2007	08/16/07	10-Sep-07	26-Sep-07	1,149,285.45	41	47,120,703.45	
KANSAS CITY, MISSOURI	CR109-10KCPL	00864306	9/1/2007	9/30/2007	09/15/07	10-Oct-07	26-Oct-07	1,148,551.00	41	46,516,315.50	
KANSAS CITY, MISSOURI	CR121-11KCPL	00871120	10/1/2007	10/31/2007	10/16/07	9-Nov-07	28-Nov-07	877,722.66	43	37,742,074.38	
KANSAS CITY, MISSOURI	CR178-12KCPL	00882003	11/1/2007	11/30/2007	11/15/07	13-Dec-07	24-Dec-07	700,185.36	39	26,957,136.36	
KANSAS CITY, MISSOURI	CR159-01KCPL	00880616	12/1/2007	12/31/2007	12/16/07	8-Jan-08	28-Jan-08	796,497.35	43	34,249,386.05	
								<u>10,569,280.19</u>			<u>440,152,702.53</u>

KCMO - 4% GRT - Pay monthly at the end of the subsequent month.

Weighted Payment Lag 41.645

Semi-Annual

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Number of Lag Days	Amount X Number of Days - Clear to Period End
ALMA, MISSOURI	CR129-06KCPL	00841930	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	6,397.86	116	738,952.83
ALMA, MISSOURI	CR291-06KCPL	00709302	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	9,228.93	115	1,061,326.95
ARMSTRONG, MISSOURI	CR104-01KCPL	00880933	1/1/2007	6/30/2007	04/01/07	10-Jun-07	25-Jul-07	2,858.24	115	328,697.60
ARMSTRONG, MISSOURI	CR139-07KCPL	00713091	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	3,610.15	117	420,582.48
ARROW ROCK, MISSOURI	CR133-06KCPL	00841931	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	1,636.72	116	189,041.16
ARROW ROCK, MISSOURI	CR186-01KCPL	00882005	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	2,412.83	115	277,475.45
AULLVILLE VILLAGE TREASUR	CR126-06KCPL	00841932	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	1,027.78	116	118,708.59
AULLVILLE VILLAGE TREASUR	CR190-12KCPL	00882006	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	1,190.74	115	136,935.10
AVONDALE, MISSOURI	CR130-06KCPL	00841933	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	4,692.68	116	542,004.54
AVONDALE, MISSOURI	CR194-12KCPL	00882007	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	7,215.14	115	829,741.10
BIRMINGHAM, MISSOURI	CR202-12KCPL	00882009	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	2,983.03	115	343,048.45
BIRMINGHAM, MISSOURI	CR138-06KCPL	00841935	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	1,986.46	116	229,936.13
BLACKBURN, MISSOURI	CR206-12KCPL	00882010	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	3,857.49	115	443,611.35
BLACKBURN, MISSOURI	CR127-06KCPL	00841936	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	2,891.20	116	333,933.60
BOGARD, MISSOURI	CR214-12KCPL	00882012	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	2,546.97	115	292,901.55
BOGARD, MISSOURI	CR128-06KCPL	00841938	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	2,349.66	116	271,385.73
BOSWORTH-MO	CR218-12KCPL	00882013	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	4,577.71	115	526,436.65
BOSWORTH-MO	CR132-06KCPL	00841939	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	4,154.18	116	479,807.79
BRUNSWICK, MO	CR222-12KCPL	00882014	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	18,254.96	115	2,099,320.40
BRUNSWICK, MO	CR136-06KCPL	00841940	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	14,491.61	116	1,673,780.96
CITY OF HOUSTON LAKE	CR118-04KCPL	00829168	10/1/2006	3/31/2007	12/30/06	10-Apr-07	24-Apr-07	4,080.49	115	467,216.11
CITY OF HOUSTON LAKE	CR088-10KCPL	00864275	4/1/2007	9/30/2007	07/01/07	5-Oct-07	25-Oct-07	7,087.33	116	822,130.28
CITY OF NORTHMOOR	CR121-04KCPL	00829171	10/1/2006	3/31/2007	12/30/06	10-Apr-07	24-Apr-07	11,101.63	115	1,271,136.64
CITY OF NORTHMOOR	CR091-10KCPL	00864278	4/1/2007	9/30/2007	07/01/07	5-Oct-07	25-Oct-07	16,378.87	116	1,899,948.92
CLAYCOMO, MO	CR226-12KCPL	00882016	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	294,301.40	115	33,844,661.00
CLAYCOMO, MO	CR140-06KCPL	00841941	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	247,245.77	e	28,556,886.44
CLEVELAND, MISSOURI	CR161-03KCPL	00823186	8/1/2006	2/28/2007	11/14/06	9-Mar-07	26-Mar-07	7,045.64	132	926,501.66
CLEVELAND, MISSOURI	CR094-09KCPL	00859571	3/1/2007	8/31/2007	05/31/07	10-Sep-07	24-Sep-07	8,324.32	116	961,458.96
CONCORDIA, MISSOURI	CR144-06KCPL	00841942	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	10,117.11	116	1,168,526.21
CONCORDIA, MISSOURI	CR230-12KCPL	00882015	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	13,527.88	115	1,555,706.20
CORDER, MISSOURI	CR135-06KCPL	00841943	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	3,889.81	116	449,273.06
CORDER, MISSOURI	CR238-12KCPL	00882017	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	5,561.51	115	639,573.65
DALTON, MISSOURI	CR139-06KCPL	00841944	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	1,246.27	116	143,944.19
DALTON, MISSOURI	CR234-12KCPL	00882018	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	1,498.97	115	172,381.55

Using the Staff Assumption Paid in arrears

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Ref	Number of Lag Days	Amount X Number of Days - Clear to Period End
DEWITT-MISSOURI	CR137-06KCPL	00841945	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	1,277.24		116	147,521.22
DEWITT-MISSOURI	CR187-12KCPL	00882019	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	1,351.03		115	155,368.45
EMMA - MISSOURI	CR138-07KCPL	00847453	1/1/2007	6/30/2007	04/01/07	9-Jul-07	25-Jul-07	1,644.35		115	189,100.25
EMMA - MISSOURI	CR116-01KCPL	00880936	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	2,228.53		117	259,623.75
GILLIAM, MISSOURI	CR141-06KCPL	00841946	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	2,491.46		116	287,763.63
GILLIAM, MISSOURI	CR191-12KCPL	00882020	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	2,709.05		115	311,540.75
GLASGOW-MISSOURI	CR171-01KCPL	00811262	7/1/2006	12/31/2006	09/30/06	8-Jan-07	25-Jan-07	26,198.30	f	117	3,052,101.95
GLASGOW-MISSOURI	CR140-07KCPL	00847455	1/1/2007	6/30/2007	04/01/07	9-Jul-07	25-Jul-07	23,207.11		115	2,668,817.65
GRAND PASS, MISSOURI	CR162-03KCPL	00823189	9/1/2006	2/28/2007	11/30/06	9-Mar-07	26-Mar-07	540.19		116	62,662.04
GRAND PASS, MISSOURI	CR097-09KCPL	00859574	3/1/2005	8/31/2007	05/31/06	10-Sep-07	24-Sep-07	569.51		481	273,649.56
HOUSTONIA, MISSOURI	CR157-096KCPL	00841950	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	2,040.58		116	235,686.99
HOUSTONIA, MISSOURI	CR207-12KCPL	00882024	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	2,748.84		115	316,116.60
KEYTESVILLE, MISSOURI	CR2144-07KCPL	00847459	1/1/2007	6/30/2007	04/01/07	10-Jul-07	25-Jul-07	9,420.24		115	1,083,327.60
KEYTESVILLE, MISSOURI	CR140-01KCPL	00880942	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	11,111.19		117	1,294,453.64
LIBERTY, MISSOURI	CR127-02KCPL	00817635	11/1/2006	1/31/2007	12/16/06	8-Feb-07	22-Feb-07	1,160.04		68	78,302.70
LIBERTY, MISSOURI	CR170-05KCPL	00836384	2/1/2007	4/30/2007	03/17/07	4-May-07	24-May-07	1,363.45		68	92,714.60
LIBERTY, MISSOURI	CR098-08KCPL	00852520	5/1/2007	7/31/2007	06/15/07	9-Aug-07	27-Aug-07	1,309.83		73	94,962.68
LIBERTY, MISSOURI	CR127-11KCPL	00871127	8/1/2007	10/31/2007	09/15/07	8-Nov-07	27-Nov-08	1,994.99		439	874,803.12
MALTA BEND, MISSOURI	CR146-06KCPL	00841952	11/1/2007	5/31/2007	08/16/07	12-Jun-07	25-Jun-07	33,522.64		-52	-1,743,177.28
MALTA BEND, MISSOURI	CR215-12KCPL	00882026	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	42,689.06		115	4,909,241.90
MAYVIEW, MISSOURI	CR150-06KCPL	00841953	11/1/2007	5/31/2007	08/16/07	12-Jun-07	25-Jun-07	2,778.96		-52	-144,505.92
MAYVIEW, MISSOURI	CR219-12KCPL	00882027	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	3,180.93		115	365,806.95
MIAMI, MISSOURI	CR154-06KCPL	00841954	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	1,816.57		116	209,813.84
MIAMI, MISSOURI	CR163-12KCPL	00882028	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	2,295.83		115	264,020.45
OAKS VILLAGE TREASURER	CR120-02KCPL	00817632	8/1/2006	1/31/2007	10/31/06	8-Feb-07	22-Feb-07	3,567.72		114	404,936.22
OAKS VILLAGE TREASURER	CR083-08KCPL	00852517	2/1/2007	7/31/2007	05/02/07	9-Aug-07	27-Aug-07	3,580.77		117	418,950.09
OAKVIEW, MISSOURI	CR146-07KCPL	00847461	1/1/2007	6/30/2007	04/01/07	10-Jul-07	25-Jul-07	5,471.93		115	629,271.95
OAKVIEW, MISSOURI	CR148-01KCPL	00880944	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	7,888.65		117	919,027.73
OAKWOOD PARK, MISSOURI	CR167-03KCPL	00823193	9/1/2006	2/28/2007	11/30/06	9-Mar-07	26-Mar-07	1,530.34		116	177,519.44
OAKWOOD PARK, MISSOURI	CR101-09KCPL	00859578	3/1/2007	6/30/2007	04/30/07	10-Sep-07	24-Sep-07	2,296.83		147	336,485.60
OAKWOOD, MISSOURI	CR130-02KCPL	00817631	8/1/2006	1/31/2007	10/31/06	8-Feb-07	22-Feb-07	2,515.33		114	285,489.96
OAKWOOD, MISSOURI	CR106-08KCPL	00852516	2/1/2007	7/31/2007	05/02/07	9-Aug-07	27-Aug-07	2,512.43		117	293,954.31
PARKVILLE-MO	CR171-12KCPL	00882031	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	141,788.59		115	16,305,687.85
PARKVILLE-MO	CR147-06KCPL	00841957	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	76,328.18	g	116	8,815,904.79
PLATTE WOODS - MISSOURI	CR175-12KCPL	00882032	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	11,230.77		115	1,291,538.55
PLATTE WOODS - MISSOURI	CR151-06KCPL	00841958	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	6,882.92		116	794,977.26
PLEASANT VALLEY, MISSOURI	CR200-01KCPL	00680362	1/1/2007	6/30/2007	04/01/07	2007-07-10	2007-07-25	23,088.34		115	2,655,159.10
PLEASANT VALLEY, MISSOURI	CR179-01KCPL	00811270	7/1/2006	12/31/2006	09/30/06	2007-01-08	2007-01-25	30,565.57		117	3,560,888.91
SUMNER, MISSOURI	CR149-07KCPL	00847464	1/1/2007	6/30/2007	04/01/07	10-Jul-07	25-Jul-07	2,017.72		115	232,037.80
SUMNER, MISSOURI	CR160-01KCPL	00880947	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	2,533.26		117	295,124.79
SWEET SPRINGS, MISSOURI	CR155-06KCPL	00841959	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	19,723.42	h	116	2,278,055.01
SWEET SPRINGS, MISSOURI	CR179-12KCPL	00882033	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	27,700.85		115	3,185,597.75
TINA, MISSOURI	CR183-12KCPL	00882034	6/1/2007	11/30/2007	08/31/07	2007-12-10	2007-12-24	2,166.21		115	249,114.15
TINA, MISSOURI	CR159-06KCPL	00841960	12/1/2006	5/31/2007	03/01/07	2007-06-12	2007-06-25	1,609.50		116	185,897.25
TRIPLETT, MISSOURI	CR102-09KCPL	00859579	3/1/2007	8/31/2007	05/31/07	2007-09-10	2007-09-24	826.87		116	95,503.49
TRIPLETT, MISSOURI	CR164-03KCPL	00823194	9/1/2006	2/28/2007	11/30/06	2007-03-09	2007-03-26	822.87		116	95,452.92
VILLAGE TREASURER OF MEN	CR124-02KCPL	00817634	8/1/2007	1/31/2007	05/02/07	8-Feb-07	22-Feb-07	3,345.70		-69	-230,853.30
VILLAGE TREASURER OF MEN	CR095-08KCPL	00852519	2/1/2007	7/31/2007	05/02/07	9-Aug-07	9-Aug-07	3,176.19		99	314,442.81
VILLAGE TREASURER OF MOL	CR167-12KCPL	00882029	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	869.45		115	99,986.75
VILLAGE TREASURER OF MOL	CR158-06KCPL	00841955	12/1/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	732.71		116	84,628.01
WAUKOMIS, MISSOURI	CR174-05KCPL	00836385	11/1/2007	4/30/2007	07/31/07	4-May-07	24-May-07	7,969.38		-69	-545,902.53
WAUKOMIS, MISSOURI	CR131-11KCPL	00871128	7/1/2005	12/31/2005	09/30/05	8-Nov-07	27-Nov-07	13,753.25		788	10,830,684.38
WAVERLY, MISSOURI	CR148-06KCPL	00841961	11/30/2006	5/31/2007	03/01/07	12-Jun-07	25-Jun-07	10,350.71		116	1,200,682.36
WAVERLY, MISSOURI	CR223-12KCPL	00882035	6/1/2007	11/30/2007	08/31/07	10-Dec-07	24-Dec-07	15,623.14		115	1,796,661.10
WEATHERBY LAKE, MISSOURI	CR150-07KCPL	00847465	1/1/2007	6/30/2007	04/01/07	10-Jul-07	25-Jul-07	39,985.14		115	4,598,291.10
WEATHERBY LAKE, MISSOURI	CR561-01KCPL	00880948	7/1/2007	12/31/2007	09/30/07	8-Jan-08	25-Jan-08	65,439.98		117	7,623,757.67
WESTLINE, MISSOURI	CR168-03KCPL	00823195	9/1/2006	2/28/2007	11/30/06	9-Mar-07	26-Mar-07	1,069.19		116	124,026.04
WESTLINE, MISSOURI	CR103-09KCPL	00859580	3/1/2007	8/31/2007	05/31/07	10-Sep-07	24-Sep-07	1,102.38		116	127,324.89
								<u>1,449,487.55</u>			<u>169,086,494.50</u>

Weighted Payment Lag 116.653  
GRT-Other MO cities (semi-annual)

Monthly

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Number of Days - Clear to Period End	Amount X Number of Days - Clear to Period End
BELTON, MISSOURI	CR118-02KCPL	00817641	1/1/2007	1/31/2007	01/16/07	8-Feb-08	22-Feb-07	1,900.21	37	70,307.77
BELTON, MISSOURI	CR156-03KCPL	00823184	2/1/2007	2/28/2007	02/14/07	9-Mar-07	26-Mar-07	2,197.90	40	86,817.05
BELTON, MISSOURI	CR113-04KCPL	00829163	3/1/2007	3/31/2007	03/16/07	10-Apr-07	24-Apr-07	2,090.99	39	81,548.61
BELTON, MISSOURI	CR166-05KCPL	00836378	4/1/2007	4/30/2007	04/15/07	4-May-07	24-May-07	1,033.99	39	39,808.62

Using the Staff Assumption Paid in arrears

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Ref	Number of Lag Days	Amount X Number of Days-Clear to Period End
BELTON, MISSOURI	CR134-06KCPL	00841934	5/1/2007	5/31/2007	05/16/07	12-Jun-07	25-Jun-07	683.97		40	27,358.80
BELTON, MISSOURI	CR136-07KCPL	00847451	6/1/2007	6/30/2007	06/15/07	10-Jul-07	25-Jul-07	1,080.51		40	42,680.15
BELTON, MISSOURI	CR089-08KCPL	00852526	7/1/2007	7/31/2007	07/16/07	9-Aug-07	27-Aug-07	1,816.22		42	76,281.24
BELTON, MISSOURI	CR092-09KCPL	00859569	8/1/2007	8/31/2007	08/16/07	10-Sep-07	24-Sep-07	2,461.24		39	95,988.36
BELTON, MISSOURI	CR083-10KCPL	00864270	9/1/2007	9/30/2007	09/15/07	5-Oct-07	25-Oct-07	2,752.60		40	108,727.70
BELTON, MISSOURI	CR125-11KCPL	00871121	10/1/2007	10/31/2007	10/16/07	8-Nov-07	27-Nov-07	2,040.24		42	85,690.08
BELTON, MISSOURI	CR198-12KCPL	00882008	11/1/2007	11/30/2007	11/15/07	10-Dec-07	24-Dec-07	1,468.37		39	56,532.25
BELTON, MISSOURI	CR108-01KCPL	00880934	12/1/2007	12/31/2007	12/16/07	8-Jan-08	25-Jan-08	1,612.04		40	64,481.60
BLUE SPRINGS, MISSOURI	CR210-12KCPL	00882011	11/1/2007	11/30/2007	11/15/07	2007-12-10	2007-12-24	5,026.34		39	193,514.09
BLUE SPRINGS, MISSOURI	CR129-11KCPL	00871122	10/1/2007	10/31/2007	10/16/07	2007-11-08	2007-11-27	7,268.62		42	305,282.04
BLUE SPRINGS, MISSOURI	CR084-10KCPL	00864271	9/1/2007	9/30/2007	09/15/07	2007-10-05	2007-10-25	15,120.45		40	597,257.78
BLUE SPRINGS, MISSOURI	CR093-09KCPL	00859570	8/1/2007	8/31/2007	08/16/07	2007-09-10	2007-09-24	14,023.81		39	546,928.59
BLUE SPRINGS, MISSOURI	CR093-08KCPL	00852525	7/1/2007	7/31/2007	07/16/07	2007-08-09	2007-08-27	12,627.47		42	530,353.74
BLUE SPRINGS, MISSOURI	CR137-07KCPL	00847452	6/1/2007	6/30/2007	06/15/07	2007-07-10	2007-07-25	9,675.92		40	382,198.84
BLUE SPRINGS, MISSOURI	CR131-06KCPL	00841937	5/1/2007	5/31/2007	05/16/07	2007-06-12	2007-06-25	5,526.44		40	221,057.60
BLUE SPRINGS, MISSOURI	CR163-05KCPL	00836379	4/1/2007	4/30/2007	04/15/07	2007-05-04	2007-05-24	5,342.96		39	205,703.96
BLUE SPRINGS, MISSOURI	CR114-04KCPL	00829164	3/1/2007	3/31/2007	03/16/07	2007-04-10	2007-04-24	6,133.15		39	239,192.85
BLUE SPRINGS, MISSOURI	CR160-03KCPL	00823185	2/1/2007	2/28/2007	02/14/07	2007-03-09	2007-03-26	6,280.33		40	248,073.04
BLUE SPRINGS, MISSOURI	CR122-02KCPL	00817640	1/1/2007	1/31/2007	01/16/07	2007-02-08	2007-02-22	5,697.91		37	210,822.67
BLUE SPRINGS, MISSOURI	CR168-01KCPL	00811259	12/1/2006	12/31/2006	12/16/06	2007-01-08	2007-01-25	5,759.21		40	230,368.40
CITY OF INDEPENDENCE	CR123-02KCPL	00817636	1/1/2007	1/31/2007	01/16/07	8-Feb-07	22-Feb-07	29,662.62		37	1,097,516.94
CITY OF INDEPENDENCE	CR170-03KCPL	00823191	2/1/2007	2/28/2007	02/14/07	9-Mar-07	26-Mar-07	28,308.74		40	1,118,195.23
CITY OF INDEPENDENCE	CR119-04KCPL	00829169	3/1/2007	3/31/2007	03/16/07	10-Apr-07	24-Apr-07	28,142.47		39	1,097,556.33
CITY OF INDEPENDENCE	CR169-05KCPL	00836383	4/1/2007	4/30/2007	04/15/07	4-May-07	24-May-07	6,618.72		39	254,820.72
CITY OF INDEPENDENCE	CR142-06KCPL	00841951	5/1/2007	5/31/2007	05/16/07	12-Jun-07	25-Jun-07	47,773.36		40	1,910,934.40
CITY OF INDEPENDENCE	CR199-03KCPL	00847458	6/1/2007	6/30/2007	06/15/07	10-Jul-07	25-Jul-07	33,834.47		40	1,336,461.57
CITY OF INDEPENDENCE	CR094-08KCPL	00852521	7/1/2007	7/31/2007	07/16/07	9-Aug-07	27-Aug-07	33,266.26		42	1,397,182.92
CITY OF INDEPENDENCE	CR099-09KCPL	00859576	8/1/2007	8/31/2007	08/16/07	10-Jul-07	24-Sep-07	36,890.73		39	1,438,738.47
CITY OF INDEPENDENCE	CR089-10KCPL	00864276	9/1/2007	9/30/2007	09/15/07	5-Oct-07	25-Oct-07	30,381.44		40	1,200,066.88
CITY OF INDEPENDENCE	CR123-11KCPL	00871126	10/1/2007	10/31/2007	10/16/07	8-Nov-07	27-Nov-07	29,447.96		42	1,236,814.32
CITY OF INDEPENDENCE	CR211-12KCPL	00880225	11/1/2007	11/30/2007	11/15/07	10-Dec-07	24-Dec-07	25,411.86		39	978,356.61
CITY OF INDEPENDENCE	CR136-01KCPL	00880941	12/1/2007	12/31/2007	12/16/07	8-Jan-08	25-Jan-08	25,065.66		40	1,002,626.40
GLADSTONE, MISSOURI	CR125-02KCPL	00817639	1/1/2007	1/31/2007	01/16/07	8-Feb-07	22-Feb-07	73,870.28		37	2,733,200.36
GLADSTONE, MISSOURI	CR165-03KCPL	00823187	2/1/2007	2/28/2007	02/14/07	9-Mar-07	26-Mar-07	75,675.16		40	2,989,168.82
GLADSTONE, MISSOURI	CR115-04KCPL	00829165	3/1/2007	3/31/2007	03/16/07	10-Apr-07	24-Apr-07	70,907.91		39	2,765,408.49
GLADSTONE, MISSOURI	CR167-05KCPL	00836380	4/1/2007	4/30/2007	04/15/07	4-May-07	24-May-07	65,576.88		39	2,524,709.88
GLADSTONE, MISSOURI	CR145-06KCPL	00841947	5/1/2007	5/31/2007	05/16/07	12-Jun-07	25-Jun-07	70,896.86		40	2,835,874.40
GLADSTONE, MISSOURI	CR139-07KCPL	00847454	6/1/2007	6/30/2007	06/15/07	10-Jul-07	25-Jul-07	106,438.47		40	4,204,319.57
GLADSTONE, MISSOURI	CR097-08KCPL	00852524	7/1/2007	7/31/2007	07/16/07	9-Aug-07	27-Jul-07	140,910.27		11	1,550,012.97
GLADSTONE, MISSOURI	CR095-09KCPL	00859572	8/1/2007	8/31/2007	08/16/07	10-Sep-07	24-Sep-07	158,277.03		39	6,172,804.17
GLADSTONE, MISSOURI	CR085-10KCPL	00864272	9/1/2007	9/30/2007	09/15/07	5-Oct-07	25-Oct-07	134,258.64		40	5,303,216.28
GLADSTONE, MISSOURI	CR122-11KCPL	00871123	10/1/2007	10/31/2007	10/16/07	8-Nov-07	27-Nov-07	78,519.97		42	3,297,838.74
GLADSTONE, MISSOURI	CR195-12KCPL	00882021	11/1/2007	11/30/2007	11/15/07	10-Dec-07	24-Dec-07	63,161.99		39	2,431,736.62
GLADSTONE, MISSOURI	CR120-01KCPL	00880937	12/1/2007	12/31/2007	12/16/07	8-Jan-08	25-Jan-08	78,343.72		40	3,133,748.80
GRANDVIEW, MISSOURI	CR173-01KCPL	00811264	11/1/2006	11/30/2006	11/15/06	8-Jan-07	25-Jan-07	16,769.16		71	1,182,225.78
GRANDVIEW, MISSOURI	CR119-02KCPL	00817637	12/1/2006	12/31/2006	12/16/06	8-Feb-07	22-Feb-07	17,967.17		68	1,221,767.56
GRANDVIEW, MISSOURI	CR166-03KCPL	00823190	1/1/2007	1/31/2007	01/16/07	9-Mar-07	26-Mar-07	17,490.25		69	1,206,827.25
GRANDVIEW, MISSOURI	CR117-41KCPL	00829167	2/1/2007	2/28/2007	02/14/07	10-Apr-07	24-Apr-07	20,599.33		69	1,411,054.11
GRANDVIEW, MISSOURI	CR168-05KCPL	00836382	3/1/2007	3/31/2007	03/16/07	4-May-07	24-May-07	20,755.26		69	1,432,112.94
GRANDVIEW, MISSOURI	CR153-06KCPL	00841949	4/1/2007	4/30/2007	04/15/07	12-Jun-07	25-Jun-07	17,981.31		71	1,267,682.36
GRANDVIEW, MISSOURI	CR142-07KCPL	00847457	5/1/2007	5/31/2007	05/16/07	10-Jul-07	25-Jul-07	19,028.86		70	1,332,020.20
GRANDVIEW, MISSOURI	CR100-08KCPL	00852522	6/1/2007	6/30/2007	06/15/07	9-Aug-07	27-Aug-07	24,685.30		73	1,789,684.25
GRANDVIEW, MISSOURI	CR098-09KCPL	00859575	7/1/2007	7/31/2007	07/16/07	10-Sep-07	24-Sep-07	31,883.20		70	2,231,824.00
GRANDVIEW, MISSOURI	CR087-10KCPL	00864274	8/1/2007	8/31/2007	08/16/07	5-Oct-07	25-Oct-07	34,043.33		70	2,383,033.10
GRANDVIEW, MISSOURI	CR130-11KCPL	00871125	9/1/2007	9/30/2007	09/15/07	8-Nov-07	27-Nov-07	38,470.92		73	2,789,141.70
GRANDVIEW, MISSOURI	CR199-12KCPL	00882023	10/1/2007	10/31/2007	10/16/07	10-Dec-07	24-Dec-07	23,697.62		69	1,635,135.78
NORTH KANSAS CITY, MISSOL	CR128-02KCPL	00817633	1/1/2007	1/31/2007	01/16/07	8-Feb-07	22-Feb-07	89,208.97		37	3,300,731.89
NORTH KANSAS CITY, MISSOL	CR163-03KCPL	00823192	2/1/2007	2/28/2007	02/14/07	9-Mar-07	26-Mar-07	96,420.31		40	3,808,602.25
NORTH KANSAS CITY, MISSOL	CR120-04KCPL	00829170	3/1/2007	3/31/2007	03/16/07	10-Apr-07	24-Apr-07	96,183.14		39	3,703,050.89
NORTH KANSAS CITY, MISSOL	CR165-05KCPL	00836386	4/1/2007	4/30/2007	04/15/07	4-May-07	24-May-07	93,732.30		39	3,749,292.00
NORTH KANSAS CITY, MISSOL	CR143-06KCPL	00841956	5/1/2007	5/31/2007	05/16/07	12-Jun-07	25-Jun-07	97,507.53		40	3,851,547.44
NORTH KANSAS CITY, MISSOL	CR145-07KCPL	00847460	6/1/2007	6/30/2007	06/15/07	10-Jul-07	25-Jul-07	120,917.82		40	5,078,548.44
NORTH KANSAS CITY, MISSOL	CR099-08KCPL	00852518	7/1/2007	7/31/2007	07/16/07	9-Aug-07	27-Aug-07	130,094.17		42	5,073,672.63
NORTH KANSAS CITY, MISSOL	CR100-09KCPL	00859577	8/1/2007	8/31/2007	08/16/07	10-Sep-07	24-Sep-07	133,206.98		39	5,261,675.71
NORTH KANSAS CITY, MISSOL	CR090-10KCPL	00864277	9/1/2007	9/30/2007	09/15/07	5-Oct-07	25-Oct-07	137,716.44		40	5,439,799.38
NORTH KANSAS CITY, MISSOL	CR124-11KCPL	00871129	10/1/2007	10/31/2007	10/16/07	8-Nov-07	27-Nov-07	103,787.74		42	4,359,085.08
NORTH KANSAS CITY, MISSOL	CR239-12KCPL	00882030	11/1/2007	11/30/2007	11/15/07	10-Dec-07	24-Dec-07	140,278.52		39	5,400,723.02
NORTH KANSAS CITY, MISSOL	CR144-01KCPL	00880943	12/1/2007	12/31/2007	12/16/07	8-Jan-08	25-Jan-08	98,558.69		40	3,942,347.60
RAYTOWN, MISSOURI	0 0		11/1/2007	11/30/2007	11/15/07	2007-12-10	21-Dec-07	24,943.74		36	885,502.77
RAYTOWN, MISSOURI	0 0		10/1/2007	10/31/2007	10/16/07	2007-11-08	2007-11-21	27,827.85		36	1,001,802.60
RAYTOWN, MISSOURI	0 0		9/1/2007	9/30/2007	09/15/07	2007-10-05	2007-10-24	47,463.04		39	1,827,327.04
RAYTOWN, MISSOURI	0 0		8/1/2007	8/31/2007	08/16/07	2007-09-10	2007-09-24	53,571.23		39	2,089,277.97
RAYTOWN, MISSOURI	0 0		7/1/2007	7/31/2007	07/16/07	2007-08-09	2007-08-23	46,590.65		38	1,770,444.70
RAYTOWN, MISSOURI	0 0		6/1/2007	6/30/2007	06/15/07	2007-07-09	2007-07-24	38,352.03		39	1,476,553.16



Using the Staff Assumption Paid in arrears

Vendor Name	Invoice Number	Voucher ID	Beginning Billing Period Date	Ending Billing Period Date	Midpoint of Billing Periods Date	Invoice Date	Payment Date	Amount	Ref	Number of Lag Days	Amount X Number of Days Clear of Period End
RAYTOWN, MISSOURI		0 0	5/1/2007	5/31/2007	05/16/07	2007-06-12	2007-06-22	26,255.30		37	971,446.10
RAYTOWN, MISSOURI		0 0	4/1/2007	4/30/2007	04/15/07	2007-05-04	2007-05-24	23,766.42		39	915,007.17
RAYTOWN, MISSOURI		0 0	3/1/2007	3/31/2007	03/16/07	2007-04-10	2007-04-24	25,278.06		39	985,844.34
RAYTOWN, MISSOURI		0 0	2/1/2007	2/28/2007	02/14/07	2007-03-12	2007-03-22	28,339.97		36	1,006,068.94
RAYTOWN, MISSOURI		0 0	1/1/2007	1/31/2007	01/16/07	2007-02-08	2007-02-22	26,051.95		37	963,922.15
RAYTOWN, MISSOURI		0 0	12/1/2006	12/31/2006	12/16/06	2007-01-08	2007-01-24	23,886.04		39	931,555.56
RIVERSIDE, CITY OF	CR148-07KCPL	00847463	1/1/2007	6/30/2007	04/01/07	2007-07-10	2007-07-25	100,588.85	k	115	11,567,717.75
RIVERSIDE, CITY OF	CR180-01KCPL	00811271	7/1/2006	12/31/2006	09/30/06	2007-01-08	2007-01-25	108,140.08		117	12,598,319.32
SUGAR CREEK, MISSOURI	ACHA00103	00665516	1/1/2007	1/31/2007	01/16/07	8-Feb-07	27-Feb-07	67,250.01		42	2,824,500.42
SUGAR CREEK, MISSOURI	ACHA00186	00670308	2/1/2007	2/28/2007	02/14/07	12-Mar-07	29-Mar-07	58,355.77		43	2,480,120.23
SUGAR CREEK, MISSOURI	ACHA00292	00676245	3/1/2007	3/31/2007	03/16/07	10-Apr-07	27-Apr-07	72,600.93		42	3,049,239.06
SUGAR CREEK, MISSOURI	ACHA00378	00680345	4/1/2007	4/30/2007	04/15/07	4-May-07	30-May-07	68,186.44		45	3,034,296.58
SUGAR CREEK, MISSOURI	ACHA00483	00686432	5/1/2007	5/31/2007	05/16/07	12-Jun-07	28-Jun-07	77,135.44		43	3,316,823.92
SUGAR CREEK, MISSOURI	ACHA00566	00691486	6/1/2007	6/30/2007	06/15/07	9-Jul-07	30-Jul-07	91,550.36		45	4,073,991.02
SUGAR CREEK, MISSOURI	ACHA00691	00698226	7/1/2007	7/31/2007	07/16/07	9-Aug-07	30-Aug-07	106,199.61		45	4,778,982.45
SUGAR CREEK, MISSOURI	ACHA00793	00703816	8/1/2007	8/31/2007	08/16/07	10-Sep-07	27-Sep-07	107,818.03		42	4,528,357.26
SUGAR CREEK, MISSOURI	ACHA00874	00709300	9/1/2007	9/30/2007	09/15/07	5-Oct-07	30-Oct-07	99,456.34		45	4,425,807.13
SUGAR CREEK, MISSOURI	ACHA00954	00713072	10/1/2007	10/31/2007	10/16/07	8-Nov-07	29-Nov-07	76,249.18		44	3,354,963.92
SUGAR CREEK, MISSOURI	ACHA01089	00720247	11/1/2007	11/30/2007	11/15/07	10-Dec-07	27-Dec-07	74,200.84		42	3,079,334.86
SUGAR CREEK, MISSOURI	ACHA01170	00724148	12/1/2007	12/31/2007	12/16/07	8-Jan-08	30-Jan-08	72,295.51		45	3,253,297.95
								<u>4,784,600.35</u>			<u>94,892,660.06</u>
										<b>Weighted Payment Lag</b>	<u>19.833</u>
										<b>GRT-Other MO cities (monthly)</b>	
								<u>6,234,087.90</u>			<u>263,979,154.55</u>
										<b>Weighted Payment Lag</b>	<u>42.344</u>
										<b>GRT- Other MO Cities (Combined Monthly, Quarterly &amp; Semi Annual)</b>	
<b>KCMO - 6% GRT</b>								27,398,544			1,961,874,520
<b>KCMO - 4% GRT</b>								10,569,280			440,152,703
<b>Semi-Annual</b>								1,449,488			169,086,494
<b>Monthly</b>								<u>4,784,600</u>			<u>94,892,660</u>
								<u>44,201,912</u>			<u>2,666,006,377</u>
										<b>Weighted Payment Lag</b>	<u>60.31</u>

# Kansas City Power & Light

Quarterly Payments of

6% Gross Receipts Tax

To

City of Kansas City

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/08

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)	( ) Electric Quarterly Business License(114)	( ) Telephone Qtrly Business License (118)
	(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
	( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
	( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
		( ) Cable TV Business License (119)

Due Date 10/30/07

JODIE HAWKINSON  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 09-01-07  
 -To ----- 09-30-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>191,137</u> Non-taxable gross receipts \$ <u>1,996,825.36</u>	
a. Residential taxable gross receipts -----	20,199,429.03
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	0 %
c. Residential taxes due (line 1a x line 1b) -----	0.00
2. Commercial sales -- Number of taxable customers <u>25,635</u> Non-taxable gross receipts \$ <u>0</u>	
a. Commercial taxable gross receipts -----	28,063,059.29
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4 %
c. Commercial taxes due (line 2a x line 2b) -----	1,122,522.37
3. Industrial sales -- Number of taxable customers <u>432</u> Non-taxable gross receipts \$ <u>2,798,661.10</u>	
a. Industrial taxable gross receipts -----	650,715.65
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4 %
c. Industrial taxes due (line 3a x line 3b) -----	26,028.63
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____	
a. Taxable gross receipts -----	
b. Cable TV taxes due (line 4a x 5%) -----	
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	1,148,551.00
6. Less credits for previous overpayments -----	
7. Amount due (line 5 minus line 6) -----	1,148,551.00
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.	
9. Total amount due (sum of lines 7 and 8) -----	1,148,551.00
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH---	1,148,551.00
11. Check if out of business and enter date business closed <u>  </u> / <u>  </u> / <u>  </u>	( )
12. Check if amended -----	( )

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith 816-556-2127  
 Print Name Phone

X [Signature] Manager Property & Misc Tax 10-11-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

**460449**  
 66-156/531

Date **Oct/26/2007**

Pay Amount **1,148,551.00\*\*\***

Pay **\*\*\*ONE MILLION ONE HUNDRED FORTY-EIGHT THOUSAND FIVE HUNDRED FIFTY-ONE AND XX / 100 DOLLAR\*\*\***

To The Order Of **KANSAS CITY, MISSOURI**  
**CITY TREASURER CITY HALL**  
**414 EAST 12TH STREET**  
**KANSAS CITY, MO 64106**

*Michael W. Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈460449⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Oct/26/2007	Vendor Number: 0000001565	Check No. 460449				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR109-10KCPL CALL ROXIE 2122	Oct/10/2007	00864306	1,148,551.00	0.00	0.00	1,148,551.00



**CITY OF KANSAS CITY, MISSOURI**

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

No. 87104

RECEIVED FROM KCPL

AMOUNT 1,148,551.00 DESCRIPTION IF OTHER THAN CASH Check #460449

PURPOSE Electric Monthly Emergency License Tax

DATE RECEIVED 10-30-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Department/Division or other Activity Finance/Revenue  
 Signature Margaret L. Sanders

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
460449	Oct/26/2007	1,148,551.00	0.00	0.00	1,148,551.00

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		( ) Electric Quarterly Business License(114)	( ) Telephone Qtrly Business License (118)
		(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
		( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
		( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
			( ) Cable TV Business License (119)

Due Date 11/30/07

**JODIE HAWKINSON**  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 10-01-07  
 -To ----- 10-31-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>190,813</u> Non-taxable gross receipts \$ <u>1,990,143.06</u>		
a. Residential taxable gross receipts -----	1a	9,313,170 58
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	1b	0 %
c. Residential taxes due (line 1a x line 1b) -----	1c	0 00
2. Commercial sales -- Number of taxable customers <u>25,484</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	2a	21,343,284 69
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	2b	4 %
c. Commercial taxes due (line 2a x line 2b) -----	2c	853,731 39
3. Industrial sales -- Number of taxable customers <u>444</u> Non-taxable gross receipts \$ <u>2,508,197.59</u>		
a. Industrial taxable gross receipts -----	3a	599,781 87
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	3b	4 %
c. Industrial taxes due (line 3a x line 3b) -----	3c	23,991 27
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----	4a	
b. Cable TV taxes due (line 4a x 5%) -----	4b	
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	5	877,722 66
6. Less credits for previous overpayments-----	6	
7. Amount due (line 5 minus line 6) -----	7	877,722 66
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.	8	
9. Total amount due (sum of lines 7 and 8) -----	9	877,722 66
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH-----	10	877,722 66
11. Check if out of business and enter date business closed <u>  </u> / <u>  </u> / <u>  </u> -----	11	( )
12. Check if amended -----	12	( )

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager Property & Misc Taxes 11-30-07  
 Signature of corporate officer if required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT CO**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK N.A.  
 Charlotte, NC

463129

66-156/531

Date: Nov/28/2007

Pay Amount 877,722.66\*\*\*

Pay \*\*\*\*\*EIGHT HUNDRED SEVENTY-SEVEN THOUSAND SEVEN HUNDRED TWENTY-TWO AND 66/100 DOLLAR\*\*\*\*\*

To The  
 Order Of

KANSAS CITY, MISSOURI  
 CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈463129⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Invoice Number	Invoice Date	Vendor Number:	Gross Amount	Discount Taken	Late Charge	Check No.	Paid Amount
CR121-11KCPL CALL ROXIE 2122	Nov/09/2007	0000001565	877,722.66	0.00	0.00	463129	877,722.66



**CITY OF KANSAS CITY, MISSOURI**

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

NO. 81107

RECEIVED FROM Kansas City Power & Light

AMOUNT 877,722.66 DESCRIPTION IF OTHER THAN CASH Check # 463129

PURPOSE Electric Monthly Emergency Reserve Tax

DATE RECEIVED 11-30-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity  
Vargues Sanlleu  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
463129	Nov/28/2007	877,722.66	0.00	0.00	877,722.66

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
RD-UTIL, Rev 10/06

414 East 12th Street  
Kansas City, Missouri 64108-2786

TYPE OF RETURN (Check one only)		<input type="checkbox"/> Electric Quarterly Business License(114)	<input type="checkbox"/> Telephone Qtrly Business License (118)
		<input checked="" type="checkbox"/> Electric Monthly Emergency Tax (120)	<input type="checkbox"/> Telephone Qtrly Emergency Tax (123)
		<input type="checkbox"/> Gas Quarterly Business License (115)	<input type="checkbox"/> Steam Quarterly Business License (116)
		<input type="checkbox"/> Gas Monthly Emergency Tax (121)	<input type="checkbox"/> Steam Monthly Emergency Tax (122)
			<input type="checkbox"/> Cable TV Business License (119)

Due Date 12/31/07

~~XXXXXXXXXXXXXXXXXXXX~~

KANSAS CITY POWER AND LIGHT CO  
PO BOX 418679  
KANSAS CITY, MO 64141-9679

BASED ON  
Taxable Period -From ----- 11-01-07  
-To ----- 11-30-07  
FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>190,830</u> Non-taxable gross receipts \$ <u>1,980,484.70</u>		
a. Residential taxable gross receipts -----	6,908,790	49
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	0%	
c. Residential taxes due (line 1a x line 1b) -----	0	00
2. Commercial sales -- Number of taxable customers <u>25,542</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	16,935,322	50
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4%	
c. Commercial taxes due (line 2a x line 2b) -----	677,412	90
3. Industrial sales -- Number of taxable customers <u>437</u> Non-taxable gross receipts \$ <u>2,276,278.40</u>		
a. Industrial taxable gross receipts -----	569,311	46
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4%	
c. Industrial taxes due (line 3a x line 3b) -----	22,772	46
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----		
b. Cable TV taxes due (line 4a x 5%) -----		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	700,185	36
6. Less credits for previous overpayments-----	-	
7. Amount due (line 5 minus line 6) -----	700,185	36
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full. -----		
9. Total amount due (sum of lines 7 and 8) -----	700,185	36
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER -----DO NOT SEND CASH-----	700,185	36
11. Check if out of business and enter date business closed ___/___/___ -----	( )	
12. Check if amended -----	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith 816-556-2127  
Print Name Phone

X [Signature] Manager, Property & Misc Taxes 12-31-07  
Signature of Corporate officer is required TITLE DATE

X \_\_\_\_\_  
Signature of preparer (if other than taxpayer) TITLE DATE

THIS DOCUMENT HAS A COLORED BACKGROUND AND A WATERMARK

KANSAS CITY POWER & LIGHT CO  
P. O. Box 418679  
Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
Charlotte, NC

465522

66-156/531

Date: Dec/24/2007

Pay Amount 700,185.36\*\*\*

PAY TO THE ORDER OF SEVEN HUNDRED THOUSAND ONE HUNDRED EIGHTY-FIVE AND 36/100 DOLLAR\*\*\*\*

CITY OF KANSAS CITY, MISSOURI  
CITY TREASURER, CITY HALL  
414 EAST 12TH STREET  
KANSAS CITY, MO 64106

*Michael W. Quinn*  
Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈465522⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Dec/24/2007	Vendor Number: 0000001565	Check No. 465522				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR178-12KCPL CALL ROXIE 2122 BY 10 AM	Dec/13/2007	00882003	700,185.36	0.00	0.00	700,185.36



**CITY OF KANSAS CITY, MISSOURI**

No. 87110

Receipt is hereby acknowledged of cash, or other items as described.  
This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM KCP & L

AMOUNT 700,185.36 DESCRIPTION IF OTHER THAN CASH # 465522

PURPOSE Electric Monthly Emergency Utility Inst

DATE RECEIVED 12-31-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319(Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity

[Signature]  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
465522	Dec/24/2007	700,185.36	0.00	0.00	700,185.36

SCHEDULE 3-7



# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)	( ) Electric Quarterly Business License(114)	( ) Telephone Qtrly Business License (118)
	(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
	( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
	( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
		( ) Cable TV Business License (119)

Due Date 1/30/08

**KANSAS CITY POWER AND LIGHT CO**  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 12-01-07  
 -To ----- 12-31-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>189,943</u> Non-taxable gross receipts \$ <u>1,984,227.45</u>	1a	9,468,148	96
a. Residential taxable gross receipts -----			
b. Residential rate ( 6% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	1b	0 %	
c. Residential taxes due (line 1a x line 1b) -----	1c	0	00
2. Commercial sales -- Number of taxable customers <u>25,418</u> Non-taxable gross receipts \$ <u>0</u>	2a	19,348,517	21
a. Commercial taxable gross receipts -----			
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	2b	4 %	
c. Commercial taxes due (line 2a x line 2b) -----	2c	773,940	68
3. Industrial sales -- Number of taxable customers <u>445</u> Non-taxable gross receipts \$ <u>2,313,688.18</u>	3a	563,916	66
a. Industrial taxable gross receipts -----			
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	3b	4 %	
c. Industrial taxes due (line 3a x line 3b) -----	3c	22,556	67
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____	4a		
a. Taxable gross receipts -----			
b. Cable TV taxes due (line 4a x 5%) -----	4b		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	5	796,497	35
6. Less credits for previous overpayments-----	6		
7. Amount due (line 5 minus line 6) -----	7	796,497	35
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full. -----	8		
9. Total amount due (sum of lines 7 and 8) -----	9	796,497	35
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER --- DO NOT SEND CASH-----	10	796,497	35
11. Check if out of business and enter date business closed <u>  /  /  </u>	11	( )	
12. Check if amended -----	12	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager, Property & Misc Taxes 120-08  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

KANSAS CITY POWER & LIGHT CO  
 P.O. Box 48679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

468421  
 66-156/531

DATE: Jan/28/2008

Pay Amount 796,497.35\*\*\*

Pay to the Order of SEVEN HUNDRED NINETY SIX THOUSAND FOUR HUNDRED NINETY-SEVEN AND 35 / 100 DOLLAR\*\*\*\*

To the Order of  
 KANSAS CITY, MISSOURI  
 CITY TREASURER - CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈468421⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR159-01KCPL CALL ROXIE 2122	Jan/08/2008	00880616	796,497.35	0.00	0.00	796,497.35



**CITY OF KANSAS CITY, MISSOURI**

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

No. 87115

RECEIVED FROM KCPL

AMOUNT 796,497.35 DESCRIPTION IF OTHER THAN CASH Check # 468421

PURPOSE Monthly Electric Utility

DATE RECEIVED 1-30-08

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity

Vignia Sankha  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
468421	Jan/28/2008	796,497.35	0.00	0.00	796,497.35

Kansas City Power & Light

Monthly Payments of  
4% City Emergency Tax

To

City of Kansas City

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		( ) Electric Quarterly Business License (114)	( ) Telephone Qtrly Business License (118)
		(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
		( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
		( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
			( ) Cable TV Business License (119)

Due Date 2,28,07

~~XXXXXXXXXXXXXXXXXXXX~~  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

Based On  
 Taxable Period -From ----- 01-01-07  
 -To ----- 01-31-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>191,298</u> Non-taxable gross receipts \$ <u>1,993,105.98</u>		
a. Residential taxable gross receipts -----	1a	8,613,839 95
b. Residential rate ( 6% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	1b	0 %
c. Residential taxes due (line 1a x line 1b) -----	1c	0 00
2. Commercial sales -- Number of taxable customers <u>25,553</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	2a	17,734,697 09
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	2b	4 %
c. Commercial taxes due (line 2a x line 2b) -----	2c	709,387 89
3. Industrial sales -- Number of taxable customers <u>456</u> Non-taxable gross receipts \$ <u>2,185,521.44</u>		
a. Industrial taxable gross receipts -----	3a	536,155 80
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	3b	4 %
c. Industrial taxes due (line 3a x line 3b) -----	3c	21,446 23
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----	4a	
b. Cable TV taxes due (line 4a x 5%) -----	4b	
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	5	730,834 12
6. Less credits for previous overpayments -----	6	
7. Amount due (line 5 minus line 6) -----	7	730,834 12
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month - for subsequent months until paid in full. -----	8	
9. Total amount due (sum of lines 7 and 8) -----	9	730,834 12
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH-----	10	730,834 12
11. Check if out of business and enter date business closed <u> / / </u> -----	11	( )
12. Check if amended -----	12	( )

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager Property & Misc. Taxes 2-28-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

**WACHOVIA** K. N.A.  
 Charlotte, NC

**439018**

66-156/531

Date Feb/26/2007

Pay Amount 730,834.12\*\*\*

Pay \*\*\*\*\*SEVEN HUNDRED THIRTY THOUSAND EIGHT HUNDRED THIRTY-FOUR AND 12 / 100 DOLLAR\*\*\*\*\*

To The KANSAS CITY, MISSOURI

Order Of

CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈439018⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR121-02KCPL CALL ROXIE 2122	Feb/08/2007	00817302	730,834.12	0.00	0.00	730,834.12



**CITY OF KANSAS CITY, MISSOURI**

No. 87016

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM Julie Stroud

AMOUNT \$730,834.12 # 439018

PURPOSE utility tax payment

DATE RECEIVED 2-27-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Department, Division or other Activity Finance

Signature [Signature]

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
439018	Feb/26/2007	730,834.12	0.00	0.00	730,834.12

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		<input type="checkbox"/> Electric Quarterly Business License (114)	<input type="checkbox"/> Telephone Qtrly Business License (118)
		<input checked="" type="checkbox"/> Electric Monthly Emergency Tax (120)	<input type="checkbox"/> Telephone Qtrly Emergency Tax (123)
		<input type="checkbox"/> Gas Quarterly Business License (115)	<input type="checkbox"/> Steam Quarterly Business License (116)
		<input type="checkbox"/> Gas Monthly Emergency Tax (121)	<input type="checkbox"/> Steam Monthly Emergency Tax (122)
			<input type="checkbox"/> Cable TV Business License (119)

Due Date 3/30/07

JODIE HAWKINSON  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

*Based on*  
 Taxable Period -From----- 02-01-07  
 -To----- 02-28-07  
 FID No.----- 44-0308720

1. Residential sales -- Number of taxable customers <u>192,172</u> Non-taxable gross receipts \$ <u>2,002,152.13</u>	
a. Residential taxable gross receipts -----	9,805,898 34
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	0 %
c. Residential taxes due (line 1a x line 1b)-----	0 00
2. Commercial sales -- Number of taxable customers <u>25,496</u> Non-taxable gross receipts \$ <u>0</u>	
a. Commercial taxable gross receipts -----	19,037,749 44
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	4 %
c. Commercial taxes due (line 2a x line 2b)-----	761,509 98
3. Industrial sales -- Number of taxable customers <u>454</u> Non-taxable gross receipts \$ <u>2,179,254.91</u>	
a. Industrial taxable gross receipts -----	499,984 22
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	4 %
c. Industrial taxes due (line 3a x line 3b)-----	19,999 37
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____	
a. Taxable gross receipts -----	
b. Cable TV taxes due (line 4a x 5%)-----	
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) )-----	781,509 35
6. Less credits for previous overpayments-----	
7. Amount due (line 5 minus line 6)-----	781,509 35
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.-----	
9. Total amount due (sum of lines 7 and 8)-----	781,509 35
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH-----	781,509 35
11. Check if out of business and enter date business closed <u>  </u> <u>  </u> <u>  </u> -----	( )
12. Check if amended-----	( )

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager, Property & Misc Taxes 3-30-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH KANSAS CITY POWER & LIGHT  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

441803  
 66-156/531

Date Mar/28/2007

Pay Amount 781,509.35\*\*\*

Pay \*\*\*\*\*SEVEN HUNDRED EIGHTY-ONE THOUSAND FIVE HUNDRED NINE AND 35 / 100 DOLLAR\*\*\*\*\*

To The Order Of KANSAS CITY, MISSOURI  
 CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Oline*  
 Authorized Signature

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⑈441803⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Mar/28/2007	Vendor Number: 000001565	Check No. 441803				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR185-03KCPL CALL ROXIE 2122	Mar/12/2007	00823210	781,509.35	0.00	0.00	781,509.35



**CITY OF KANSAS CITY, MISSOURI**

No. 86978

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM KCP + L

AMOUNT 781,509.35 DESCRIPTION IF OTHER THAN CASH Check # 441803

PURPOSE Electric Monthly Emergency License Fee

DATE RECEIVED 3-30-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Department, Division or other Activity Finance & Revenue  
 Signature Minda Jada

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
441803	Mar/28/2007	781,509.35	0.00	0.00	781,509.35

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
RD-UTIL, Rev 10/06

414 East 12th Street  
Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		<input type="checkbox"/> Electric Quarterly Business License (114)	<input type="checkbox"/> Telephone Qtrly Business License (118)
		<input checked="" type="checkbox"/> Electric Monthly Emergency Tax (120)	<input type="checkbox"/> Telephone Qtrly Emergency Tax (123)
		<input type="checkbox"/> Gas Quarterly Business License (115)	<input type="checkbox"/> Steam Quarterly Business License (116)
		<input type="checkbox"/> Gas Monthly Emergency Tax (121)	<input type="checkbox"/> Steam Monthly Emergency Tax (122)
			<input type="checkbox"/> Cable TV Business License (119)
Due Date	<u>4, 30, 07</u>	BASED ON	
JODIE HAWKINSON		Taxable Period -From -	
KANSAS CITY POWER AND LIGHT CO		-To -	
PO BOX 418679		FID No. ....	
KANSAS CITY, MO 64141-9679		03-01-07	
		03-31-07	
		44-0308720	
1. Residential sales -- Number of taxable customers <u>190,996</u> Non-taxable gross receipts \$ <u>1,995,880.70</u>			
a. Residential taxable gross receipts		8,597,237 28	
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)		0 %	
c. Residential taxes due (line 1a x line 1b)		0 00	
2. Commercial sales -- Number of taxable customers <u>25,396</u> Non-taxable gross receipts \$ <u>0</u>			
a. Commercial taxable gross receipts		18,826,259 30	
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)		4 %	
c. Commercial taxes due (line 2a x line 2b)		753,050 37	
3. Industrial sales -- Number of taxable customers <u>457</u> Non-taxable gross receipts \$ <u>2,302,472.67</u>			
a. Industrial taxable gross receipts		664,122 97	
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)		4 %	
c. Industrial taxes due (line 3a x line 3b)		26,564 92	
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____			
a. Taxable gross receipts			
b. Cable TV taxes due (line 4a x 5%)			
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) )		779,615 29	
6. Less credits for previous overpayments-			
7. Amount due (line 5 minus line 6)		779,615 29	
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.			
9. Total amount due (sum of lines 7 and 8)		779,615 29	
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH---		779,615 29	
11. Check if out of business and enter date business closed <u> / /</u>		( )	
12. Check if amended		( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
Print Name Phone  
X [Signature] Manager, Property + Misc Taxes 4-30-07  
Signature of corporate officer is required TITLE DATE  
X \_\_\_\_\_  
Signature of preparer (if other than taxpayer) TITLE DATE



SH

KANSAS CITY POWER & LIGHT  
P. O. Box 418679  
Kansas City, MO 64141-9679

WACHOVIA B. K.N.A.  
Charlotte, NC

444446

66-156/531

Date Apr/26/2007

Pay Amount 779,615.29\*\*\*

Pay \*\*\*\*SEVEN HUNDRED SEVENTY-NINE THOUSAND SIX HUNDRED FIFTEEN AND 29 / 100 DOLLAR\*\*\*\*

To The Order Of KANSAS CITY, MISSOURI

CITY TREASURER CITY HALL  
414 EAST 12TH STREET  
KANSAS CITY, MO 64106

*Michael W. Oline*  
Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈444446⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date:	Apr/26/2007	Vendor Number:	0000001565	Check No.	444446	
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR122-04KCPL CALL ROXIE 2122	Apr/10/2007	00829172	779,615.29	0.00	0.00	779,615.29



**CITY OF KANSAS CITY, MISSOURI**

No. 87102

Receipt is hereby acknowledged of cash, or other items as described.  
This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM Kansas City Power & Light

AMOUNT 779,615.29 DESCRIPTION IF OTHER THAN CASH Check # 444446

PURPOSE Electric Monthly Emergency Reserve

DATE RECEIVED 4-30-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319(Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity

Hugues Gardner  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
444446	Apr/26/2007	779,615.29	0.00	0.00	779,615.29

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)	( ) Electric Quarterly Business License (114)	( ) Telephone Qtrly Business License (118)
	(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
	( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
	( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
		( ) Cable TV Business License (119)

Due Date 5/31/07

JODIE HAWKINSON  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 04-01-07  
 -To ----- 04-30-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>191,833</u> Non-taxable gross receipts \$ <u>1,996,588.63</u>	1a	6,816,760	12
a. Residential taxable gross receipts -----			
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax ; 2.4% for quarterly business license)-----	1b	0	00
c. Residential taxes due (line 1a x line 1b)-----			
2. Commercial sales -- Number of taxable customers <u>25427</u> Non-taxable gross receipts \$ <u>0</u>	2a	17,625,472	95
a. Commercial taxable gross receipts -----			
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	2b	4	%
c. Commercial taxes due (line 2a x line 2b)-----		705,018	91
3. Industrial sales -- Number of taxable customers <u>454</u> Non-taxable gross receipts \$ <u>2,282,392.74</u>	3a	536,247	63
a. Industrial taxable gross receipts -----			
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	3b	4	%
c. Industrial taxes due (line 3a x line 3b)-----		21,449	91
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____	4a		
a. Taxable gross receipts -----			
b. Cable TV taxes due (line 4a x 5%) -----	4b		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) )-----	5	726,468	82
6. Less credits for previous overpayments-----	6		
7. Amount due (line 5 minus line 6)-----	7	726,468	82
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.-----	8		
9. Total amount due (sum of lines 7 and 8)-----	9	726,468	82
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER --- -DO NOT SEND CASH-----	10	726,468	82
11. Check if out of business and enter date business closed <u>  /  /  </u> -----	11	( )	
12. Check if amended -----	12	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager, Property & Misc. Taxes 5-31-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

**WACHOVIA BANK, N.A.**  
 Charlotte, NC

**447505**

66-156/531

Date: **May/29/2007**

Pay Amount **726,468.82\*\*\***

Pay \*\*\*\*\*SEVEN HUNDRED TWENTY-SIX THOUSAND FOUR HUNDRED SIXTY-EIGHT AND 82 / 100 DOLLAR\*\*\*\*\*

To The  
Order Of

**KANSAS CITY, MISSOURI**  
**CITY TREASURER CITY HALL**  
**414 EAST 12TH STREET**  
**KANSAS CITY, MO 64106**

*Michael W. Eline*  
 Authorized Signature

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⑈ 447505 ⑈ ⑆ 053 ⑆ 10 156 ⑆ 1: 2079900552506 ⑈

FORM 903-010 (06/06)

Check Date: May/29/2007	Vendor Number: 0000001565	Check No. 447505				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR089-05KCPL CALL ROXIE 2122	May/07/2007	00834998	726,468.82	0.00	0.00	726,468.82



**CITY OF KANSAS CITY, MISSOURI**

**No. 87100**

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM KCPL

AMOUNT 726,468.82 DESCRIPTION IF OTHER THAN CASH Check # 447505

PURPOSE monthly electric utility

DATE RECEIVED 5-30-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Department/Division or other Activity Finance / Revenue Div  
 Signature Frankie Mayo

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
447505	May/29/2007	726,468.82	0.00	0.00	726,468.82

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		<input type="checkbox"/> Electric Quarterly Business License(114)	<input type="checkbox"/> Telephone Qtrly Business License (118)
		<input checked="" type="checkbox"/> Electric Monthly Emergency Tax (120)	<input type="checkbox"/> Telephone Qtrly Emergency Tax (123)
		<input type="checkbox"/> Gas Quarterly Business License (115)	<input type="checkbox"/> Steam Quarterly Business License (116)
		<input type="checkbox"/> Gas Monthly Emergency Tax (121)	<input type="checkbox"/> Steam Monthly Emergency Tax (122)
			<input type="checkbox"/> Cable TV Business License (119)

Due Date 6/29/07

JODIE HAWKINSON  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 05-01-07  
 -To ----- 05-31-07  
 FID No. ----- 44-0308720

1. Residential sales -- Number of taxable customers <u>191,519</u> Non-taxable gross receipts \$ <u>1,992,307.53</u>		
a. Residential taxable gross receipts -----	7,425,709	95
b. Residential rate ( 6% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)- -----	0 %	
c. Residential taxes due (line 1a x line 1b) -----	0	00
2. Commercial sales -- Number of taxable customers <u>25,501</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	18,889,756	98
b. Commercial rate (4% for emergency license tax, 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)- -----	4 %	
c. Commercial taxes due (line 2a x line 2b) -----	755,590	28
3. Industrial sales -- Number of taxable customers <u>453</u> Non-taxable gross receipts \$ <u>2,566,647.59</u>		
a. Industrial taxable gross receipts -----	565,577	85
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)- -----	4 %	
c. Industrial taxes due (line 3a x line 3b) -----	22,623	11
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----		
b. Cable TV taxes due (line 4a x 5%) -----		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	778,213	39
6. Less credits for previous overpayments -----		
7. Amount due (line 5 minus line 6) -----	778,213	39
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full. -----		
9. Total amount due (sum of lines 7 and 8) -----		
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH-----	778,213	39
11. Check if out of business and enter date business closed ___/___/___	( )	
12. Check if amended -----	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager, Property + Misc Taxes 6-29-07  
 Signature of corporate officer (if required) TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SH KANSAS CITY POWER & LIGHT  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

450067  
 66-156/531

Date Jun/27/2007

Pay Amount 778,213.39\*\*\*

Pay \*\*\*\*\*SEVEN HUNDRED SEVENTY-EIGHT THOUSAND TWO HUNDRED THIRTEEN AND 39 / 100 DOLLAR\*\*\*\*\*

To The Order Of KANSAS CITY, MISSOURI  
 CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈450067⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Jun/27/2007	Vendor Number: 0000001565	Check No. 450067				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR100-06KCPL CALL ROXIE 2122	Jun/12/2007	00841710	778,213.39	0.00	0.00	778,213.39



**CITY OF KANSAS CITY, MISSOURI**

No. 86977

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM Kansas City Power & Light  
 AMOUNT 778,213.39 DESCRIPTION IF OTHER THAN CASH check # 450067  
 PURPOSE Electric Monthly Utility Income Tax  
 DATE RECEIVED 6-29-07

- DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Finance / Revenue Div.  
 Department, Division or other Activity  
Virginia B. Sanders  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
450067	Jun/27/2007	778,213.39	0.00	0.00	778,213.39

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		<input type="checkbox"/> Electric Quarterly Business License (114)	<input type="checkbox"/> Telephone Qtrly Business License (118)
		<input checked="" type="checkbox"/> Electric Monthly Emergency Tax (120)	<input type="checkbox"/> Telephone Qtrly Emergency Tax (123)
		<input type="checkbox"/> Gas Quarterly Business License (115)	<input type="checkbox"/> Steam Quarterly Business License (116)
		<input type="checkbox"/> Gas Monthly Emergency Tax (121)	<input type="checkbox"/> Steam Monthly Emergency Tax (122)
			<input type="checkbox"/> Cable TV Business License (119)

Due Date 7/30/07

~~JODIE HAWKINSON~~  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From----- 06-01-07  
 -To----- 06-30-07  
 FID No.----- 44-0308720

1. Residential sales -- Number of taxable customers <u>191055</u> Non-taxable gross receipts \$ <u>578,463.36</u>		
a. Residential taxable gross receipts -----	13,356,236	82
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	0 %	
c. Residential taxes due (line 1a x line 1b)-----	0	00
2. Commercial sales -- Number of taxable customers <u>25419</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	24,352,019	96
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	4 %	
c. Commercial taxes due (line 2a x line 2b)-----	974,080	80
3. Industrial sales -- Number of taxable customers <u>450</u> Non-taxable gross receipts \$ <u>3,013,996.89</u>		
a. Industrial taxable gross receipts -----	632,399	19
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	4 %	
c. Industrial taxes due (line 3a x line 3b)-----	25,295	97
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----		
b. Cable TV taxes due (line 4a x 5%)-----		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) )-----	999,376	77
6. Less credits for previous overpayments-----		
7. Amount due (line 5 minus line 6)-----	999,376	77
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.-----		
9. Total amount due (sum of lines 7 and 8)-----	999,376	77
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER -----DO NOT SEND CASH-----	999,376	77
11. Check if out of business and enter date business closed <u>  /  /  </u> -----		( )
12. Check if amended -----		( )

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith (816) 556-2127  
 Print Name Phone

X [Signature] Manager, Property + Misc Taxes 7-30-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE

SEI  
**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

**WACHOVIA BANK, N.A.**  
 Charlotte, NC

**452669**  
 66-156/531

Date Jul/26/2007

Pay Amount 999,376.77\*\*\*

Pay \*\*\*\*\*NINE HUNDRED NINETY-NINE THOUSAND THREE HUNDRED SEVENTY-SIX AND 77 / 100 DOLLAR\*\*\*\*\*

To The Order Of  
**KANSAS CITY, MISSOURI**  
 CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Oline*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈452669⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Jul/26/2007	Vendor Number: 000001565	Check No. 452669				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR080-07KCPL CALL ROXIE 2122	Jul/09/2007	00846800	999,376.77	0.00	0.00	999,376.77



**CITY OF KANSAS CITY, MISSOURI**

No. 86981

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM KCPL

AMOUNT 999,376.77 DESCRIPTION IF OTHER THAN CASH Check # 452669

PURPOSE Utilities License / Tax

DATE RECEIVED 7/30/07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Department, Division or Other Activity Finance / Revenue

Signature [Signature]

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
452669	Jul/26/2007	999,376.77	0.00	0.00	999,376.77

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
 RD-UTIL, Rev 10/06

414 East 12th Street  
 Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)	( ) Electric Quarterly Business License(114)	( ) Telephone Qtrly Business License (118)
	(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
	( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
	( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
		( ) Cable TV Business License (119)

Due Date 8/31/07

~~JODIE HAYMONSON~~  
 KANSAS CITY POWER AND LIGHT CO  
 PO BOX 418679  
 KANSAS CITY, MO 64141-9679

BASED ON  
 Taxable Period -From ----- 07-01-07  
 -To ----- 07-31-07  
 FID No.----- 44-0308720

1. Residential sales -- Number of taxable customers <u>19,462</u> Non-taxable gross receipts \$ <u>1,991,191.73</u>		
a. Residential taxable gross receipts -----	17,284,791	87
b. Residential rate ( 6% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	0 %	
c. Residential taxes due (line 1a x line 1b) -----	0	00
2. Commercial sales -- Number of taxable customers <u>25,493</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	26,871,089	71
b. Commercial rate (4% for emergency license tax, 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4 %	
c. Commercial taxes due (line 2a x line 2b) -----	1,074,843	59
3. Industrial sales -- Number of taxable customers <u>448</u> Non-taxable gross receipts \$ <u>3,159,451.61</u>		
a. Industrial taxable gross receipts -----	654,426	11
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license) -----	4 %	
c. Industrial taxes due (line 3a x line 3b) -----	26,177	04
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----		
b. Cable TV taxes due (line 4a x 5%) -----		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	1,101,020	63
6. Less credits for previous overpayments-----		
7. Amount due (line 5 minus line 6) -----	1,101,020	63
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full.		
9. Total amount due (sum of lines 7 and 8) -----	1,101,020	63
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ---DO NOT SEND CASH-----	1,101,020	63
11. Check if out of business and enter date business closed <u>   </u> / <u>   </u> / <u>   </u> -----	( )	
12. Check if amended -----	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
 I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith 816-556-2127  
 Print Name Phone

X [Signature] Manager, Property & Misc Taxes 8-31-07  
 Signature of corporate officer is required TITLE DATE

X \_\_\_\_\_  
 Signature of preparer (if other than taxpayer) TITLE DATE



SH **KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

455521

66-156/531

Date **Aug/29/2007**

Pay Amount **1,101,020.63\*\*\***

Pay \*\*\*\*\*ONE MILLION ONE HUNDRED ONE THOUSAND TWENTY AND 63 / 100 DOLLAR\*\*\*\*\*

To The Order Of **KANSAS CITY, MISSOURI**  
**CITY TREASURER CITY HALL**  
**414 EAST 12TH STREET**  
**KANSAS CITY, MO 64106**

*Michael W Oline*  
 Authorized Signature

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⑈455521⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR070-08KCPL CALL ROXIE 2122	Aug/07/2007	00852163	1,101,020.63	0.00	0.00	1,101,020.63



**CITY OF KANSAS CITY, MISSOURI**

No. 86982

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM Kansas City Power & Light

AMOUNT 1,101,020.63 DESCRIPTION IF OTHER THAN CASH Check # 455521

PURPOSE Utilities License / Tax

DATE RECEIVED 8/31/07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity

[Signature]  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
455521	Aug/29/2007	1,101,020.63	0.00	0.00	1,101,020.63

# UTILITIES LICENSE/TAX

Phone - (816) 513-1120  
RD-UTIL, Rev 10/06

414 East 12th Street  
Kansas City, Missouri 64106-2786

TYPE OF RETURN (Check one only)		( ) Electric Quarterly Business License(114)	( ) Telephone Qtrly Business License (118)
		(X) Electric Monthly Emergency Tax (120)	( ) Telephone Qtrly Emergency Tax (123)
		( ) Gas Quarterly Business License (115)	( ) Steam Quarterly Business License (116)
		( ) Gas Monthly Emergency Tax (121)	( ) Steam Monthly Emergency Tax (122)
			( ) Cable TV Business License (119)

Due Date 9/28/07

**JODIE HAWKINSON**  
KANSAS CITY POWER AND LIGHT CO  
PO BOX 418679  
KANSAS CITY, MO 64141-9679

BASED ON  
Taxable Period -From----- 08-01-07  
-To----- 08-31-07  
FID No.----- 44-0308720

1. Residential sales -- Number of taxable customers <u>190,409</u> Non-taxable gross receipts \$ <u>1,979,316.01</u>	1a	21,418,384	80
a. Residential taxable gross receipts -----	1b	0 %	
b. Residential rate ( 6% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	1c	0	00
c. Residential taxes due (line 1a x line 1b) -----	2a	28,069,501	55
2. Commercial sales -- Number of taxable customers <u>25,581</u> Non-taxable gross receipts \$ <u>0</u>	2b	4 %	
a. Commercial taxable gross receipts -----	2c	1,122,780	06
b. Commercial rate (4% for emergency license tax , 6.0% for quarterly business license ) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	3a	662,634	80
c. Commercial taxes due (line 2a x line 2b) -----	3b	4 %	
3. Industrial sales -- Number of taxable customers <u>448</u> Non-taxable gross receipts \$ <u>3,104,749.44</u>	4a	26,505	39
a. Industrial taxable gross receipts -----	4b		
b. Industrial rate (4% for emergency license tax , 6.0% for quarterly business license) (Steam - 1.6% for emergency license tax , 2.4% for quarterly business license)-----	5	1,149,285	45
c. Industrial taxes due (line 3a x line 3b) -----	6		
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____	7	1,149,285	45
a. Taxable gross receipts -----	8		
b. Cable TV taxes due (line 4a x 5%) -----	9	1,149,285	45
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b) ) -----	10	1,149,285	45
6. Less credits for previous overpayments-----	11		
7. Amount due (line 5 minus line 6) -----	12		
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full -----			
9. Total amount due (sum of lines 7 and 8) -----			
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ----DO NOT SEND CASH-----			
11. Check if out of business and enter date business closed <u>    </u> / <u>    </u> / <u>    </u> -----			
12. Check if amended -----			

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.  
I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Steve Smith 816-556-2127  
Print Name Phone

X [Signature] Manager, Property + Misc Tax 9-28-07  
Signature of corporate officer (if required) TITLE DATE

X \_\_\_\_\_  
Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.  
 Charlotte, NC

457786  
 66-156/531

Date Sep/26/2007

Pay Amount 1,149,285.45\*\*\*

Pay \*\*\*\*ONE MILLION ONE HUNDRED FORTY-NINE THOUSAND TWO HUNDRED EIGHTY-FIVE AND 45 / 100 DOLLAR\*\*\*

To The  
 Order Of

KANSAS CITY, MISSOURI  
 CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Quinn*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER

⑈ 457786 ⑈ ⑆ 053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Sep/26/2007	Vendor Number: 0000001565	Check No. 457786				
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR060-09KCPL CALL ROXIE 2122	Sep/10/2007	00858552	1,149,285.45	0.00	0.00	1,149,285.45



**CITY OF KANSAS CITY, MISSOURI**

No. 87103

Receipt is hereby acknowledged of cash, or other items as described.  
 This receipt is issued subject to compliance with all applicable city ordinances or other authority.

RECEIVED FROM Kansas City Power & Light  
 AMOUNT 1,149,285.45 DESCRIPTION IF OTHER THAN CASH Check # 457786  
 PURPOSE Electric Monthly Emergency Revenue Tax  
 DATE RECEIVED 9-28-07

DISTRIBUTION  
 1. White - Payer  
 2. Yellow - Optional  
 3. Pink - Receipt Book  
 1271-319 (Rev 3-01)

Finance / Revenue  
 Department, Division or other Activity  
Tugnie Sanders  
 Signature

Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount
457786	Sep/26/2007	1,149,285.45	0.00	0.00	1,149,285.45



# UTILITIES LICENSE/TAX

Phone - (816) 513-1120 or 513-1135  
RD-UTIL, Rev 12/03

414 East 12th Street  
Kansas City, Missouri 64106-2785

TYPE OF RETURN  
(Check one only)

- Electric Quarterly Business License(114)  
 Electric Monthly Emergency Tax (120)  
 Gas Quarterly Business License (115)  
 Gas Monthly Emergency Tax (121)

- Telephone Qtrly Business License (118)  
 Telephone Qtrly Emergency Tax (123)  
 Steam Quarterly Business License (116)  
 Steam Monthly Emergency Tax (122)  
 Cable TV Business License (119)

Due Date 4/28/06

KANSAS CITY POWER AND LIGHT CO  
1201 WALNUT ST  
KANSAS CITY, MO 64106-2149

BASED ON

Taxable Period -From -

3-1-06

-To --

3-31-06

FID No.-----

44-0308720

1. Residential sales -- Number of taxable customers <u>191,110</u> Non-taxable gross receipts \$ <u>2,547,035.19</u>		
a. Residential taxable gross receipts -----	6,634,338	70
b. Residential rate (6% for business license) (Steam - 1.6% for emergency, 2.4% for business license) -----	0 %	
c. Residential taxes due (line 1a x line 1b) -----	0	00
2. Commercial sales -- Number of taxable customers <u>25,521</u> Non-taxable gross receipts \$ <u>0</u>		
a. Commercial taxable gross receipts -----	16,347,730	42
b. Commercial rate (4% for emergency, 6% for business license except steam heating which is 1.6% for emergency, 2.4% for business license) -----	4 %	
c. Commercial taxes due (line 2a x line 2b) -----	653,909	21
3. Industrial sales -- Number of taxable customers <u>479</u> Non-taxable gross receipts \$ <u>2,355,891.12</u>		
a. Industrial taxable gross receipts -----	568,357	45
b. Industrial rate (4% for emergency, 6% for business license except steam heating which is 1.6% for emergency, 2.4% for business license) -----	4 %	
c. Industrial taxes due (line 3a x line 3b) -----	22,334	30
4. Cable TV business license -- Number of taxable customers _____ Non-taxable gross receipts \$ _____		
a. Taxable gross receipts -----		
b. Cable TV taxes due (line 4a x 5%) -----		
5. Tax due (Lines 1(c) plus 2(c) plus 3(c) plus 4(b)) -----	676,243	51
6. Less credits for previous overpayments-----		
7. Amount due (line 5 minus line 6)-----	676,243	51
8. Penalty: 10% of the license fee for any part of the first month due and not paid, plus 2% per month for subsequent months until paid in full -----		
9. Total amount due (sum of lines 7 and 8)-----	676,243	51
10. Amount paid -- MAKE CHECKS PAYABLE TO CITY TREASURER ----DO NOT SEND CASH-----	676,243	51
11. Check if out of business and enter date business closed <u>  </u> / <u>  </u> / <u>  </u> -----	( )	
12. Check if amended -----	( )	

Under penalties of perjury, I declare this return is a true, correct, and complete return for the taxable period stated.

I authorize the Commissioner of Revenue or delegate to discuss my return and attachments with my preparer. ( ) Yes ( ) No

X Shannon Green, Jr. (816) 556-2124  
Print Name Phone  
X [Signature] Manager, Property & Misc. Taxes 4-28-06  
Signature of corporate officer is required TITLE DATE  
X \_\_\_\_\_  
Signature of preparer (if other than taxpayer) TITLE DATE

SH

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

WACHOVIA BANK N.A.  
 Charlotte, NC

413683

66-156/531

Date: Apr/26/2006

Pay Amount: 676,243.51\*\*\*

Pay

\*\*\*\*SIX HUNDRED SEVENTY-SIX THOUSAND TWO HUNDRED FORTY THREE AND 51/100 DOLLAR\*\*\*\*

To The  
 Order Of

KANSAS CITY, MISSOURI

CITY TREASURER CITY HALL  
 414 EAST 12TH STREET  
 KANSAS CITY, MO 64106

*Michael W. Olive*  
 Authorized Signature

⑈413683⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (8/94)

Check Date: Apr/26/2006		Vendor Number: 0000001565			Check No. 413683	
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR241-04KCPL CALL SHELLY 2122	Apr/11/2006	00762558	676,243.51	0.00	0.00	676,243.51
<b>Check Number</b>	<b>Date</b>	<b>Total Gross Amount</b>	<b>Total Discounts</b>	<b>Total Late Charges</b>	<b>Total Paid Amount</b>	
413683	Apr/26/2006	676,243.51	0.00	0.00	676,243.51	

# Kansas City Power & Light

Monthly Payments of

Gross Receipts Tax

To

City of Grain Valley

December 21, 2007

Grain Valley  
City Collector of Grain Valley  
711 Main  
Grain Valley, MO 64029

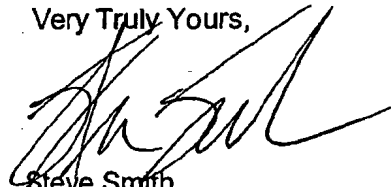
Gentlemen:

In accordance with your ordinance, the taxable gross receipts from the sale of electric energy within the boundaries of your city is as follows:

Gross Receipts for 1 month/months ended October 2007	\$ 12,840.42
Exemptions – Per Ordinance	\$ <u>0.00</u>
Net Amount Subject to Franchise Tax	\$ <u>12,840.42</u>
Franchise Tax @ 5%	\$ 642.02
Less: Street Light Billings	\$ 0.00
Less: Traffic Signal Billings	\$ 0.00
Less: Misc. Accounts Receivable Bills	\$ 0.00
Less: Other Deductions	\$ 0.00
Less: Taxes Transferred to Street Light Bills	\$ <u>0.00</u>
Net Amount Payable	\$ <u>642.02</u>

If you have any questions regarding this please contact this writer.

Very Truly Yours,



Steve Smith  
Manager  
Property & Misc. Taxes

cc: M L McMurry  
enc.

THIS DOCUMENT HAS A COLORED BACKGROUND AND A WATERMARK

KANSAS CITY POWER & LIGHT CO

P.O. Box 418679  
Kansas City, MO 64141-9679

WACHOVIA BANK, N.A.

Charlotte, NC

465514

66-156/531

Date: Dec/24/2007

Pay Amount 642.02\*\*\*

Pay SIX HUNDRED FORTY TWO AND 02/100 DOLLAR

To the Order of GRAIN VALLEY, MISSOURI

CITY COLLECTOR  
JEFF MAIN  
GRAIN VALLEY, MO 64029

Authorized Signature

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⑈465514⑈ ⑆053101561⑆ 2079900552506⑈

FORM 903-010 (06/06)

Check Date: Dec/24/2007		Vendor Number: 0000719130		Check No. 465514		
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR203-12KCPL CALL ROXIE 2122 BY 10 AM	Dec/10/2007	00882022	642.02	0.00	0.00	642.02
Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount	
465514	Dec/24/2007	642.02	0.00	0.00	642.02	

7007 1490 0002 2188 4258



November 21, 2007

Grain Valley  
City Collector of Grain Valley  
711 Main  
Grain Valley, MO 64029

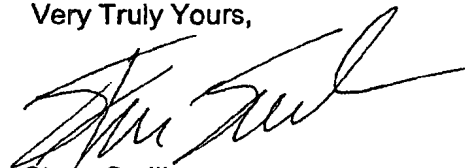
Gentlemen:

In accordance with your ordinance, the taxable gross receipts from the sale of electric energy within the boundaries of your city is as follows:

Gross Receipts for 1 month/months ended September 2007	\$ 18,547.06
Exemptions – Per Ordinance	<u>\$ 0.00</u>
Net Amount Subject to Franchise Tax	<u>\$ 18,547.06</u>
Franchise Tax @ 5%	\$ 927.36
Less: Street Light Billings	\$ 0.00
Less: Traffic Signal Billings	\$ 0.00
Less: Misc. Accounts Receivable Bills	\$ 0.00
Less: Other Deductions	\$ 0.00
Less: Taxes Transferred to Street Light Bills	<u>\$ 0.00</u>
Net Amount Payable	<u>\$ 927.36</u>

If you have any questions regarding this please contact this writer.

Very Truly Yours,



Steve Smith  
Manager  
Property & Misc. Taxes

cc: M L McMurry  
enc.

THIS DOCUMENT HAS A COLORED BACKGROUND AND A WATERMARK

**KANSAS CITY POWER & LIGHT CO**  
P. O. Box 418679  
Kansas City, MO 64141-9679

**WACHOVIA BANK, N.A.**  
Charlotte, NC

**462975**

66-156/531

Date **Nov/27/2007**

Pay Amount **927.36\*\*\***

Pay \*\*\*\*\*NINE HUNDRED TWENTY-SEVEN AND 36/100 DOLLAR\*\*\*\*\*

To The Order Of **GRAIN VALLEY, MISSOURI**

**CITY COLLECTOR  
711 MAIN  
GRAIN VALLEY, MO 64029**

*Michael W. Oline*  
Authorized Signature

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⑈ 462975 ⑈ ⑆ 053101561⑆ 2079900552506 ⑈

FORM 903-010 (06/06)

Check Date: Nov/27/2007		Vendor Number: 0000719130		Check No. 462975		
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CRI26-11KCPL CALL ROXIE 2122	Nov/08/2007	00871124	927.36	0.00	0.00	927.36
<p style="transform: rotate(-30deg); font-size: 2em; font-weight: bold;">7007 1490 0002 2188 3404</p>						
Check Number	Date	Total Gross Amount	Total Discounts	Total Late Charges	Total Paid Amount	
462975	Nov/27/2007	927.36	0.00	0.00	927.36	

October 24, 2007.

Grain Valley  
City Collector of Grain Valley  
711 Main  
Grain Valley, MO 64029

Gentlemen:

In accordance with your ordinance, the taxable gross receipts from the sale of electric energy within the boundaries of your city is as follows:

Gross Receipts for 1 month/months ended August 2007	\$ 18,600.84
Exemptions – Per Ordinance	\$ <u>0.00</u>
Net Amount Subject to Franchise Tax	\$ <u>18,600.84</u>
Franchise Tax @ 5%	\$ 930.04
Less: Street Light Billings	\$ 0.00
Less: Traffic Signal Billings	\$ 0.00
Less: Misc. Accounts Receivable Bills	\$ 0.00
Less: Other Deductions	\$ 0.00
Less: Taxes Transferred to Street Light Bills	\$ <u>0.00</u>
Net Amount Payable	\$ <u>930.04</u>

If you have any questions regarding this please contact this writer.

Very Truly Yours,



Steve Smith  
Manager  
Property & Misc. Taxes

cc: M L McMurry  
enc.

**KANSAS CITY POWER & LIGHT**  
 P. O. Box 418679  
 Kansas City, MO 64141-9679

**WACHOVIA BANK, N.A.**  
 Charlotte, NC

**460255**

66-156/531

Date: **Oct/25/2007**

Pay Amount **930.04\*\*\***

Pay **\*\*\*\*NINE HUNDRED THIRTY AND 04/100 DOLLAR\*\*\*\***

To The **GRAIN VALLEY, MISSOURI**

Order Of

**CITY COLLECTOR**  
**711 MAIN**  
**GRAIN VALLEY, MO 64029**

*Michael W. Olive*  
 Authorized Signature

THIS DOCUMENT IS PRINTED ON CHEMICAL REACTIVE PAPER.

⑈ 460255 ⑈ ⑆ 053101561⑆ 2079900552506 ⑈

FORM 903-010 (06/06)

Check Date: Oct/25/2007		Vendor Number: 0000719130		Check No. 460255		
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amount
CR086-10KCPL CALL ROXIE 2122	Oct/05/2007	00864273	930.04	0.00	0.00	930.04
<b>Check Number</b>	<b>Date</b>	<b>Total Gross Amount</b>	<b>Total Discounts</b>	<b>Total Late Charges</b>	<b>Total Paid Amount</b>	
460255	Oct/25/2007	930.04	0.00	0.00	930.04	

7007 1490 0002 2188 3015