Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
Adjusted KCPL COSS to Reflect Reallocation of Profit on Sales

** **HIGHLY CONFIDENTIAL** **

Line No.	Description	Missouri Retail Col. 601	Residential Col. 602	Small Gen. Service Col. 603	Medium Gen. Service Col. 604	Large Gen. Service Col. 605	Large Pwr Service Col. 606	Other Lighting Col. 608	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Revenue								
2	Sales Revenue	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3									
4	Other Revenue								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
7	Revenue Change (Reallocation of Profit on Bulk Sales)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
8	Other Bulk Power Sales Rev	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
9	Total Bulk Power sales	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
10									
11	Other Revenue	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
12	Total Other Revenue	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
13									
14	Total Revenue	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
15									
16	Electric Operating Expenses								
17	Electric Operating Expenses (Before Income Taxes)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
18									
19	Federal & State Income Taxes	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
20	Income Tax Change (Reallocation of Profit on Bulk Sales)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
21	Adjusted Federal & State Income Taxes	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
22		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
23	Total Electric Operating Expense								[redacted]
24									
25	Net Electric Operating Income	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
26		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
27	Total Rate Base								[redacted]
28									
29	Earned Rate of Return	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
33		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
34	Rate of Return	0.000							
35									
36	Return Change to Equalize Rates of Return		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$	[redacted]
37									
38	Revenue Factor		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		1[redacted]
39									
40	Revenue Change to Equalize Rates of Return ($)	$ [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$	[redacted]
41	Revenue Change to Equalize Rates of Return (%)		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		5.[redacted]8% Ln 40 / Ln 2
42	Revenue Change over 4 Periods	$ [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$	[redacted]
43	Current Retail Sales (mWh)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		81,665 KCPL, Mo. COSS, Ln 2630
44	Revenue Change per mWh per Rate Period		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$	[redacted]

Change

Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
Adjustments to KCPL COSS to Reallocate Profit on Sales

** HIGHLY CONFIDENTIAL **

Line No.	Description	Missouri Retail Col. 601	Residential Col. 602	Small Gen. Service Col. 603	Medium Gen. Service Col. 604	Large Gen. Service Col. 605	Large Pwr Service Col. 606	Other Lighting Col. 608	Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Class Allocations								
2	Profit on Sales - Per KCPL (Energy 3)	$ 35,757,301	$ 21,525,144	$ 1,348,551	$ 3,400,341	$ 6,296,575	$ 3,186,691	$ -	Col (b) x Ln 18
3									
4	Profit on Sales - Per DOE-NNSA (Energy 1)	$ 43,592,000	$ 12,959,466	$ 2,367,176	$ 5,094,946	$ 11,069,535	$ 11,679,343	$ 421,535	Col (b) x Ln 20
5									
6	Revenue Change	$ 7,834,699	$ (8,565,679)	$ 1,018,626	$ 1,694,605	$ 4,772,960	$ 8,492,652	$ 421,535	Ln 4 - Ln2
7									
8	Return Change	$ 4,793,948	(5,241,224)	623,283	1,036,906	2,920,510	5,196,540	257,931	Ln 6 - Ln 14
9									
10	Income Tax Change	$ 3,040,751	(3,324,454)	395,342	657,699	1,852,450	3,296,112	163,603	Ln 6 - Ln 15
11									
12									
13	Revenue Factor		1.634290	1.634290	1.634290	1.634290	1.634290	1.634290	
14	Return Factor		0.611887	0.611887	0.611887	0.611887	0.611887	0.611887	I / Ln 13
15	Composite Tax Factor		0.388113	0.388113	0.388113	0.388113	0.388113	0.388113	1 - Ln 14
16									
17	Class Energy Allocators								
18	Energy Alloc (Energy 3)	100.00000%	60.1 9790%	3.77140%	9.50950%	17.60920%	8.91 200%	0.00000%	KCPL, Mo. COSS, Ln 0310
19									
20	Energy Alloc (Energy 1)	100.00000%	29.72900%	5.43030%	11.68780%	25.39350%	26.79240%	0.96700%	KCPL, Mo. COSS, Ln 0290

Kansas City Power & Light Company
Case No. 2006-0314
Class Cost of Service for Missouri Customers
For the Test Year Ended September 30, 2005
KCPL COSS As Filed

** HIGHLY CONFIDENTIAL **

Line No.	Description (a)	Missouri Retail Col. 601 (b)	Residential Col. 602 (c)	Small Gen. Service Col. 603 (d)	Medium Gen. Service Col. 604 (e)	Large Gen. Service Col. 605 (f)	Large Pwr Service Col. 606 (g)	Other Lighting Col. 608 (h)	Reference (i)
1	Revenue								
2	Sales Revenue	$ 483,373,568	$ 171,124,858	$ 36,529,439	$ 62,341,015	$ 109,019,463	$ 98,311,439	$ 6,047,354	Sch LJL-1, Pg 3, Ln 0900
3									
4	Other Revenue								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales	35,757,301	21,525,144	1,348,551	3,400,341	6,296,575	3,186,691	-	KCPL, Mo. COSS, Ln 0710
7	Revenue Change (Reallocation of Profit on Bulk Sales)	-	-	-	-	-	-	-	
8	Other Bulk Power Sales Rev	57,088,216	17,593,348	3,099,301	6,678,672	14,298,770	14,911,372	506,753	Ln 9 - Ln 6
9	Total Bulk Power sales	92,845,517	39,118,493	4,447,852	10,079,012	20,595,345	18,098,062	506,753	KCPL, Mo. COSS, Ln 0710
10									
11	Other Revenue	9,179,903	3,869,055	707,590	1,137,276	1,574,715	1,797,317	93,950	Ln 14 - Ln 9 - Ln 2
12	Total Other Revenue	$ 102,025,420	$ 42,987,548	$ 5,155,442	$ 11,216,288	$ 22,170,060	$ 19,895,379	$ 600,703	Sch LJL-1, Pg 3, Ln 0910
13									
14	Total Revenue	$ 585,398,988	$ 214,112,406	$ 41,684,881	$ 73,557,303	$ 131,189,523	$ 118,206,818	$ 6,648,057	Ln 2 + Ln 12
15									
16	Electric Operating Expenses								
17	Electric Operating Expenses (Before Income Taxes)	$ 467,402,537	$ 178,456,619	$ 31,090,643	$ 53,144,505	$ 101,957,948	$ 96,709,297	$ 6,043,525	Ln 23 - Ln 21
18									
19	Federal & State Income Taxes	31,074,804	7,710,793	3,106,007	6,113,002	8,132,814	5,678,066	334,123	Sch LJL-1, Pg 3, Ln 1050
20	Income Tax Change (Reallocation of Profit on Bulk Sales)	-	-	-	-	-	-	-	
21	Adjusted Federal & State Income Taxes	$ 31,074,804	$ 7,710,793	$ 3,106,007	$ 6,113,002	$ 8,132,814	$ 5,678,066	$ 334,123	Ln 19 + Ln 20
22									
23	Total Electric Operating Expense	$ 498,477,341	$ 186,167,413	$ 34,196,650	$ 59,257,507	$ 110,090,761	$ 102,387,363	$ 6,377,648	Sch LJL-1, Pg 3, Ln 1080
24									
25	Net Electric Operating Income	$ 86,921,647	$ 27,944,993	$ 7,488,231	$ 14,299,797	$ 21,098,762	$ 15,819,455	$ 270,409	Sch LJL-1, Pg 3, Ln 1290
26									
27	Total Rate Base	$ 1,172,031,373	$ 508,385,167	$ 90,679,029	$ 137,945,052	$ 234,736,930	$ 190,987,752	$ 9,297,443	Sch LJL-1, Pg 3, Ln 1270
28									
29	Earned Rate of Return	7.416%	5.497%	8.258%	10.366%	8.988%	8.283%	2.908%	Ln 25 / Ln 27
30	Relative Rate of Return	1.000	0.741	1.113	1.398	1.212	1.117	0.392	
31									
32	Equal Rate of Return	7.416%	7.416%	7.416%	7.416%	7.416%	7.416%	7.416%	Ln 29, Col (b)
33									
34	Rate of Return Change	0.000%	1.920%	-0.842%	-2.950%	-1.572%	-0.867%	4.508%	Ln 32 - Ln 29
35									
36	Return Change to Equalize Rates of Return	0.000 $	9,758,499 $	(763,180) $	(4,069,344)$	(3,689,910) $	(1,655,185) $	419,119	Ln 34 x Ln 27
37									
38	Revenue Factor		1.634290	1.634290	1.634290	1.634290	1.634290	1.634290	Sch GCP - 3, Pg 2, Ln 13
39									
40	Revenue Change to Equalize Rates of Return ($)	$ 0 $	15,948,214 $	(1,247,257) $	(6,650,487) $	(6,030,381) $	(2,705,051) $	684,963	Sch LJL-1, Pg 2, Ln 870
41	Revenue Change to Equalize Rates of Return (%)		9.32%	-3.41%	-10.67%	-5.53%	-2.75%	11.33%	Ln 40 / Ln 2