Exhibit No.: Issue: Fuel Adjustment Clause Witness: Tim M. Rush Sponsoring Party: KCP&L Greater Missouri Operations Company Case No.: EO-2009-0254 Date Testimony Prepared: June 30, 2010

MISSOURI PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY

OF

TIM M. RUSH

DIRECT TESTIMONY

OF

TIM M. RUSH

Case No. EO-2009-0254

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I	Q:	Please state your name and business address.
2	A:	My name is Tim M. Rush. My business address is 1200 Main, Kansas City,
3		Missouri 64105.
4	Q:	By whom and in what capacity are you employed?
5	A:	I am employed by Kansas City Power & Light Company ("KCP&L") as Director,
6		Regulatory Affairs.
7	Q:	What are your responsibilities?
8	A:	My general responsibilities include overseeing the preparation of the rate case,
9		class cost of service and rate design of both KCP&L and KCP&L Greater
10		Missouri Operations Company ("Company" or "GMO"). I am also responsible
11		for overseeing the regulatory reporting and general activities as they relate to the
12		Missouri Public Service Commission ("MPSC" or "Commission").
13	Q:	Please describe your education, experience and employment history.
14	A:	In addition to public schools, I received a Master's Degree in Business
15		Administration from Northwest Missouri State University in Maryville, Missouri.
16		I did my undergraduate study at both the University of Kansas in Lawrence and
17		the University of Missouri in Columbia. I received a Bachelor of Science Degree
18		in Business Administration with a concentration in Accounting from the
19		University of Missouri in Columbia.

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1 Q: Please

Please provide your work experience.

2	A:	I was hired by KCP&L in 2001, as Director, Regulatory Affairs. Prior to my
3		employment with KCP&L, I was employed by St. Joseph Light & Power
4		Company ("Light & Power") for over 24 years. At Light & Power, I was
5		Manager of Customer Operations from 1996 to 2001, where I had responsibility
6		for the regulatory area as well as marketing, energy consultant and customer
7		services area. Customer services included the call center and collections areas.
8		Prior to that, I held various positions in the Rates and Market Research
9		Department from 1977 until 1996. I was the manager of that department for
10		fifteen years.
11	Q:	Have you previously testified in a proceeding before the MPSC or before any
12		other utility regulatory agency?
13	A:	I have testified on numerous occasions before the MPSC on a variety of issues
14		affecting regulated public utilities. I have additionally testified at the Federal
15		Energy Regulatory Commission and the Kansas Corporation Commission.
16	Q.	What is the purpose of your testimony?
17	A.	The purpose of my testimony is to support the third true-up filing being made by
18		GMO under the provisions in 4 CSR 240-20.090(4) and (5) and the Company's
19		approved fuel and purchased power cost recovery mechanism.
20	Q.	What is the purpose of the true-up filing?
21	A.	The purpose of this true-up filing is to identify the amount over or under-
22		recovered from the third 12-month recovery period under the Company's Fuel
23		Adjustment Clause ("FAC").

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

3 A. Each FAC begins with an accumulation period which covers a six month period 4 in which the costs of the fuel and purchased power components contained in the 5 FAC are accumulated and compared to the base energy costs that are in rates over 6 that same time frame. The net of the costs compared to the base energy costs in 7 the current rates is the amount to be recovered or returned to customers over the 8 recovery period. After the accumulation period, GMO files with the Commission 9 the Cost Adjustment Factor ("CAF"). The CAF is the rate that will be charged to 10 customers over the recovery period. Between the accumulation period until the 11 beginning of the recovery period is three months. The recovery period for GMO 12 is twelve months. After the recovery period, a true-up is filed which reflects all 13 the activities and summarizes the balances of the FAC. The balances will then be 14 included in the next CAF filing.

15 Q. What was the timing of the accumulation and recovery relating to this true-16 up?

A. The accumulation period went from June 1, 2008 through November 30, 2008.
The recovery period for that accumulation was March 1, 2009 through February
28, 2010.

Q. Why would there be a difference between the accumulated over or underrecovery and the amount collected during the recovery period?

A. The Cost Adjustment Factor ("CAF") is calculated based upon projected kWh
sales for the recovery period. Since the CAF is based upon a projected number,

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1		once actual sales are recorded, a difference exists between the estimate and the
2		actual kWh billed. This difference will be "trued-up" in the next FAC filing.
3	Q.	What was the difference between what was accumulated, along with interest
4		and the amount collected through the recovery mechanism?
5	A.	For the GMO territory formerly served as Aquila Networks-MPS ("MPS"), the
6		FAC was under-collected by \$768,873. For the GMO territory formerly served as
7		Aquila Networks-L&P ("L&P"), the FAC was under-collected by \$377,151.
8	Q.	What impact will this have on future FAC adjustment rate schedules filed?
9	A.	The true-up amount identified in the true-up filing will be included in the next
10		semi-annual FAC rate schedule filing. Since the Company's third FAC recovery
11		period ended February 28, 2010, the above under-recovery will be included in the
12		semi-annual filing to be made on or before June 30, 2010 covering the
13		accumulation period of December 1, 2009 through May 31, 2010.
14	Q.	What will be the impact of this true-up?
15	A.	Because the amounts for both territories are under-recoveries, the next filing will
16		result in a slight increase in customers' bills.
17	Q.	How did you develop the proposed true-up amounts that are being requested
18		in this filing?
19	A.	As indicated above, the true-up amount is the net of the accumulated expenditures
20		over or under the base FAC costs as set in rates during the accumulation period,
21		plus interest, and the amount recovered during the recovery period. The details
22		associated with this calculation are filed along with this testimony in Schedule

1		TMR – Schedule 1. This schedule contains a summary and all supporting work
2		papers for the calculation.
3	Q.	What action is the Company requesting from the Commission with respect to
4		this true-up filing?
5	A.	As provided by 4 C.S.R. 240-20.090(5), a true-up filing is required at least
6		annually. Pursuant to the Company's FAC tariff, the amount of the true-up will
7		be included in the next accumulation period. The Company requests that the
8		Commission approve the amount to be included in the next accumulation period
9		which will cover the six months ended May 31, 2010.
10	Q.	Does this conclude your testimony?

11 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Application of KCP&L Greater Missouri Operations Company Containing Its Annual Fuel Adjustment Clause True-Up

Case No. EO-2009-0254

AFFIDAVIT OF TIM M. RUSH

STATE OF MISSOURI)) ss COUNTY OF JACKSON)

Tim M. Rush, being first duly sworn on his oath, states:

1. My name is Tim M. Rush. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Director, Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of $\frac{f_i \vee e_i}{(.5)}$ pages, having been prepared in written form for introduction into evidence in the above-

captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Tim M. Rush

Subscribed and sworn before me this 30 day of June, 2010. Nicol A. Notary Public My commission expires: T-us. 4 2011 "NOTARY SEAL " Nicole A. Wehry, Notary Public Jackson County, State of Missouri My Commission Expires 2/4/2011 Commission Number 07391200

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

Accumulation Period: June 1, 2008 through November 30, 2008 Recovery Period: March 1, 2009 through February 28, 2010

MPS	
Accumulation	17,985,873
Interest Filed	623,376
Interest Correction	2,423
Recovery	(17,842,799)
Proposed Adjustment for Under Recovery	768,873
L&P	
Accumulation	6,112,884
Interest Filed	80,694
Interest Correction	79,806
Recovery	(5,896,233)
Proposed Adjustment for Under Recovery	377,151

Short-Term Borrowing Rate:

	Annual	Monthly	
Jun-08	4.14%	0.35%	
Jul-08	4.14%	0.35%	7/1-7/13
Jul-08	3.88%	0.32%	7/14-7/31
Aug-08	3.88%	0.32%	
Sep-08	6.72%	0.56%	
Oct-08	5.22%	0.44%	
Nov-08	3.72%	0.31%	

Accumulation

MPS

	ł	Residential	C	ommercial		Industrial	Gov't-Other	Total Retail		Wholesale		Total
Jun-08	\$	843,059	\$	706,331	\$	266,494	\$ 168,723	\$ 1,984,607	\$	10,245	\$	1.994.852
Jul-08		2,620,864		1,426,027		388,700	222,365	4,657,956	•	42,605	•	4,700,561
Aug-08		1,986,833		1,281,174		472,001	275,489	4,015,497		20,756		4,036,253
Sep-08		(1,203,366)		(912,738)		(337,174)	(204,340)	(2,657,618)		(12,664)		(2,670,282)
Oct-08		296,990		282,270		112,914	62,527	754,701		3,738		758,439
Nov-08		3,760,093		3,355,317	_	1,394,991	720,329	9,230,730		55,194		9,285,924
Total	\$	8,304,473	\$	6,138,381	\$	2,297,926	\$ 1,245,093	\$ 17,985,873	\$	119,874	\$	18,105,747

		5	Secondary		Primary		
Base energy (Sa) by voltage level	3,009,250,153	2	,589,516,360		419,733,793		
Loss factors (LvI)			107.433%		104.187%		
Sa adjusted for losses		2	,781,994,192		437,307,885		
Loss factor weights			86.416%		13.584%		
Accumulation by Voltage		\$	15,646,274	\$	2,459,473	\$	18,105,747
Base Energy by Voltage Level Jun 07-Nov 07:							
CIS+ Secondary Customers	2,589,516,360						
CIS+ Primary Customers - MO716	50,040						
CIS+ Primary Customers - MO725	19,891,809			inpu	ut by Regulatory	,	
CIS+ Primary Customers - MO735	375,136,487				,		
CIS+ Primary Customers - MO737	9,156,573						
Total CIS+ (CS5005Y)	2,993,751,269						
Total Wholesale Billings (Primary)	15,498,884						
Total kwh	3,009,250,153						

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			Accumulation period	ion period —		ţ	Filine	Filing and Annroval	ł							
C/M (Over)/Under Accrued	Jun-07 1,235,368	Jul-07 5,534,441	Aug-07 8,664,953	Sep-07 (1,998,673)	Oct-07 (999,514)	Nov-07 (230,447)	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Jul-08	Kecovery Peric Aug-08
C/M (Over)/Under Recovery CUMM (Over)/Under Balance	1,235,368	6,769,809	15,434,762	13,436,089	12,436,575	12,206,128	12,467,331	12,467,331	12,467,331	964,808 11,502,523	886,848 10,615,675	807,487 9.808,188	962,211 8,845,977	300,989 8,544,988	807,849 7,737,139	1,217,515 6,519,624
Monthly STD Rate CM Accrued interest (PM Bal) CUMM Accrued Interest Balance		0.54% 6,681 6,681	0.58% 39,039 45,720	0.53% 82,190 127,910	0.50% 67,068 194,978	0.53% 66,225 261,203										
C/M (Over)/Under Accrued							Dec-07 1,901,350	Jan-08 2,208,160	Accumulation period Feb-08 M 953,954 1,84	period Mar-08 1,840,675	Apr-08 3,455,943	May-08 3,215,531	Jun-08	Filing and Approval Jul-08	pproval Jul-08	Aug-08
c/M (Over)/Under Kecovery CUMM (Over)/Under Balance							1,901,350	4,109,510	5,063,464	6,904,139	10,360,082	13,575,613	13,940,354	13,940,354	13,940,354	13,940,354
Monthly STD rate C/M Accrued interest (P/M Bal) CUMM Accrued interest Balance							0.50% 60,929 60,929	0.36% 51,368 112,297	0.35% 58,572 170,868	0.34% 59,751 230,619	0.35% 63,503 294,122	0.34% 70,618 364,741				
															V	Accumulation notio
C/M (Over)/Under Accrued													Jun-08 1,984,607	Jul-08 2,773,741	Jul-08 1,884,215	Aug-08 4,015,497
CUMM (Over)/Under Balance													1,984,607	4,758,348	6,642,563	10,658,060
Monthly STD rate C/M Accrued interest (P/M Bal) CUMM Accrued interest Balance													0.35% 80,674 80,674	0.35% 35,838 116,512	0.32% 51,148 167,660	0.32% 91,568 259,228
													13 Days	ays		

KCP&L GMO - MPS FAC BALANCE BY RECOVERY PE

C/M (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance Monthly STD Rate C/M Accrued interest (P/M Bal) CUMM Accrued interest Balance	Sep-08 1,034,110 5,485,514	Oct-08 834,807 4,650,707	Nov-08 813,476 3,837,231	Dec-08 1,003,443 2,833,788	Jan-09 1,095,289 1,738,499	Feb-09 1,039,728 698,770 Ad	Feb-09 039.770 Added to next open accumulation period	cumulation period						
 CIM (Over)/Under Accrued CIM (Over)/Under Recovery CUMM (Over)/Under Balance Monthly STD rate CIM Accrued interest (PIM Bal) CUMM Accrued interest Balance 	Sep-08 1,182,674 12,757,680	Oct-08 953,801 11,803,879	Nov-08 929,469 10.874,410	Dec-08 1,147,930 9,726,479	Jan-09 1,254,421 8,472,059	Recovery Period Feb-09 1, 1,189,799 1, 7,282,260 E	Period ar-09 - 1,044,954 6,237,306	Apr-09 1,016,246 5,221,060	May-09 879.721 4.341,339	Jun-09 1,057,764 3,283,575	Jul-09 Jul-09 1,296,223	Aug-09 1.257,438 727,785 Add	Aug-09 1.257.438 1.227.785 Added to next open accumulation period	mulation period
xd C/M (Over/Under Accrued CLM (Over/Under Recovery CLMM (Over/Under Balance Monthly STD rate C/M Accrued interest [Balance CUMM Accrued interest [Balance	Sep-08 (2,657,618) 8,000,442 0.56% 174,261 433,499	Oct-08 754,701 8,755,143 0.44% 114,160 547,649	Nov-08 9,230,730 17,985,873 0.31% 78,150 625,799	Fillin Dec-08 18,611,672	Filing and Approval Jan-09 18,611,672	Feb-09 18,611,672	Mar-09 1,410,181 17,201,491	Apr-09 1,371,650 15,829,841	May-09 1,187,669 14,642,172	Jun-09 1,427,811 13,214,361	Jul-09 1,751,985 11,462,376	Recovery Period- Aug-09 1,697,276 1 9,765,100 8	riod Sep-09 1,530,667 8,234,433	Oct-09 1.300,800 6.933,633

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C/M (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance

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Monthly STD Rate C/M Accrued interest (P/M Bal) CUMM Accrued Interest Balance CiM (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance

Monthly STD rate CIM Accrued interest (P/M Bal) CUMM Accrued Interest Balance

	Nov-09	Dec-09	Jan-10	Feb-10	
C/M (Over)/Under Accrued C/M (Over)/Under Recovery	1,238,047	1,481,555	1,781,687	1,663,471	
CUMM (Over)/Under Balance	5,695,586	4,214,031	2,432,344	768,873. Added to	14
Monthly STD rate C/M Accrued interest (P/M Bal) C/MM Accrued interest Balance					

MPS Interest Corrections

		Accumulation pe 1-08 Aug-08 321 95,545 373 89,544 348) (6,001) 348) (6,001) 148 91,568 175 2,024	91,568
		Accurt Jul-08 53.321 49.973 (3,348) 51.148 1,175	51,148
		Jul-08 34,932 34,932 35,838 35,838 906	35,838
		Jun-08 79,773 79,773 80,674 901	80,674
	May-08 69,739 69,739 69,739 70,618 879		70,618
	Apr-08 62,602 62,602 63,503 901		63,503
	n period har-08 58,861 58,861 58,861 59,751 59,751		59,751
	Accumulation period Feb-08 Mar-08 57,649 58,861 57,649 58,861 57,649 58,861 923 890		58,572
	Jan-08 50,434 50,434 51,368 51,368 934		51,368
	 Dec-07 60,929 60,929 60,929 		60,929
Nov-07 66,225 66,225			66,225
Oct-07 67,068 67,068			67,068
on period Sep-07 82,190 82,190 82,190			82,190
Accumulation period Aug-07 Sep-07 39,039 82,190 39,039 82,190 39,039 82,190			39,039
Jul-07 6,681 6,681			6,681
20-unſ			
Interst Filed Corrected Interest Difference	Interst Filed Corrected Interest - 4th Accum Difference Rollforward Correction to Interest Difference	Interst Fried Rate Change - 4th Accum Difference Roliforward Correction to Interest Difference	Interest Filed Billing Correction Difference Rollforward Correction to interest Difference Total Interest

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MPS Interest Corrections

	50,214 50,214 (0) 4,741 4,527 Made in 2nd true-up	(A) (B)	(A) (B) (B)		261,203 360,214 823,376 833,116 Sum of (A)s 463,116 Sum of (A)s 4,527 2,5607 Sum of (B)s 739,043
261,203 261,203 -	360,214 360,214 (0) 364,741 4,527	623,376 612.625 (10.751) (A) 625,799 13,174 (B)	473,868 (A 471,995 (1,873) (B) 487,300 15,305 (B)	1,739,043	261,203 360,214 623,376 463,116 463,116 26,607 26,607 1,739,043
			May-09 79,742 79,345 (397) 82,037 2,692	82,037	iied 6 Mos ended 11/07 Filed 6 Mos ended 5/08 Filed 6 Mos ended 5/08 Filed 6 Mos ended 5/09 Filed in 2nd True-up Filed in 2nd True-up
			Apr-09 92,018 91,598 (420) 94,446 2,848	94,446	Filed 6 Mos ended 11/07 Filed 6 Mos ended 5/08 Filed 6 Mos ended 11/08 Filed 6 Mos ended 5/09 Filed 6 Mos ended 11/09 Filed 6 Mos ended 11/09 Filed 6 Mos ended 11/09
			ion period Mar-09 76,985 76,636 (349) 80,325 80,325 3,689	80,325	
			Accumulation period Feb-09 Mar-0 84,635 76,986 84,270 76,638 (365) (345 86,742 80,325 2,472 3,688	86,742	
			Jan-09 74,474 74,132 (342) 76,448 2,316	76,448	
			► Dec-08 66,014 66,014 67,302 67,302	67,302	
		Nov-08 76,210 76,210 78,150 1,940		78,150	
		Oct-08 112,077 111,437 (640) 114,160 2,723		114,160	
		rriod Sep-08 171,518 170,756 (762) 174,261 3,505		174,261	
Interst Filed Corrected Interest Difference	Interst Filed Corrected Interest - 4th Accum Difference Roliforward Correction to Interest Difference	Interst Filed Rate Change - 4th Accum Difference Roliforward Correction to Interest Difference	Interest Filed Billing Correction Difference Rollforward Correction to Interest Difference	Total Interest	

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						Recovery	Υ.ε						Total
Totat	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Recovered
Residential	(685,343)	(619.104)	(469,695)	(617,809)	(881,475)	(806,622)	(687,833)	(533,550)	(522,003)	(710,246)	(1,023,033)	(799,364)	(8,356,076)
Commercial	(475,120)	(481,328)	(452,402)	(523,373)	(586,227)	(572,448)	(546,105)	(494,051)	(461,203)	(200,006)	(539,256)	(522,092)	(6,153,612)
Industrial	(152,564)	(166,931)	(167,449)	(175,312)	(167,429)	(197,669)	(177,317)	(168,549)	(166,751)	(161,204)	(129,596)	(214,518)	(2,045,290)
Gov't-Other	(97,155)	(104,286)	(98,123)	(111,317)	(116,854)	(120,538)	(119,412)	(104,650)	(88,091)	(110,098)	(89,802)	(127,497)	(1,287,822)
Totał	(1,410,181)	(1,371,650)	(1,187,669)	(1,427,811)	(1,751,985)	(1,697,276)	(1,530,667)	(1,300,800)	(1,238,047)	(1,481,555)	(1,781,687)	(1,663,471)	(17,842,799)
Primary voltage	age												
Residential	1												,
Commercial	(27,596)	(28,706)	(29,470)	(31,576)	(33,103)	(34,503)	(36,044)	(29,787)	(31,410)	(29,903)	(26,809)	(33,320)	(372,226)
Industrial	(98,833)	(109,599)	(109,693)	(115,990)	(106,325)	(132,887)	(115,695)	(110,520)	(113,101)	(104,521)	(90,207)	(143,096)	(1,350,466)
Gov't-Other	(25,823)	(27,828)	(29,640)	(36,144)	(35,815)	(45,565)	(35,620)	(29,669)	(28,068)	(27,936)	(7,773)	(48,416)	(378,298)
Total	(152,252)	(166,133)	(168,803)	(183,710)	(175,242)	(212,955)	(187,359)	(169,977)	(172,580)	(162,360)	(124,789)	(224,832)	(2,100,990)
	Current Period CAF	0.0030			Currer	Current Period CAF	0.0032						
	Previous Period CAF	0.0022			Previon	Previous Period CAF	0.0030						
	Annual CAF	0.0052				Annual CAF	0.0062						
ц	Previous Period CAF %	57.6923077%			Previous P	Previous Period CAF %	48.3870968%						
Total Primary k	Total Primary before recovery period split	olit											
Commercial	(47,833)	(49,757)	(51,081)	(54,732)	(57,378)	(28,805)	(74,490)	(61,560)	(64,915)	(61,799)	(55,405)	(68,862)	(707,616)
Industrial	(171,311)	(189,971)	(190,134)	(201,049)	(184,296)	(230,338)	(239, 103)	(228,409)	(233,743)	(216,011)	(186,427)	(295,731)	(2,566,522)
Gov't-Other	(44,759)	(48,236)	(51,376)	(62,650)	(62,080)	(78,979)	(73,615)	(61,316)	(58,007)	(57,735)	(16,064)	(100,060)	(714,876)
Total	(263,903)	(287,964)	(292,591)	(318,431)	(303,754)	(369,121)	(387,208)	(351,285)	(356,665)	(335,544)	(257,896)	(464,652)	(3,989,014)
	i												
Secondary voltage	ltage												
Residential	(685,343)	(619,104)	(469,695)	(617,809)	(881,475)	(806,622)	(687,833)	(533,550)	(522,003)	(710,246)	(1,023,033)	(799,364)	(8,356,076)
Commercial	(447,524)	(452,622)	(422,932)	(491,797)	(553,125)	(537,945)	(510,061)	(464,264)	(429,793)	(470,104)	(512,447)	(488,772)	(5,781,386)
Industrial	(53,730)	(57,332)	(57,757)	(59,322)	(61,104)	(64,782)	(61,622)	(58,029)	(53,650)	(56,683)	(39,389)	(71,423)	(694,823)
Gov't-Other	(71,332)	(76,458)	(68,483)	(75,173)	(81,039)	(74,973)	(83,792)	(74,980)	(60,023)	(82,162)	(82,029)	(180'62)	(909,525)
Total	(1,257,929)	(1,205,517)	(1,018,866)	(1,244,101)	(1,576,742)	(1,484,322)	(1,343,309)	(1,130,824)	(1,065,468)	(1,319,195)	(1,656,898)	(1,438,639)	(15,741,810)
	Current Period CAF	0.0031			Curren	Current Period CAF	0.0033						
	Previous Period CAF	0.0023			Previon	Previous Period CAF	0.0031						
	Annual CAF	0.0054				Annual CAF	0.0064						
LL.	Previous Period CAF %	57.4074074%			Previous Po	Previous Period CAF %	48.4375000%						

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Accumulation

L&P									
	Re	sidential	C	ommercial		Industrial	Gov't-Other	т	otal Retail
Jun-08	\$	361,771	\$	438,653	\$	362,862	\$ 6,184	\$	1,169,470
Jul-08		858,637		853,257		694,861	10,338		2,417,093
Aug-08		513,609		496,555		402,964	6,342		1,419,470
Sep-08		(188,866)		(185,611)		(180,889)	(2,982)		(558,348)
Oct-08		(28,308)		(45,458)		(33,195)	(586)		(107,547)
Nov-08		560,498		632,613		569,756	9,879		1,772,746
Total	\$	2,077,341	\$	2,190,009	\$	1,816,359	\$ 29,175	\$	6,112,884
Base energy (Sa) by voltage level Loss factors (LvI) Sa adjusted for losses Loss factor weights Accumulation by Voltage			1,1	028,276,800	\$	877,271,542 108.443% 951,341,054 85.571% 5,230,856	\$ 151,005,258 106.231% 160,414,874 14.429% 882,028	\$	6,112,884
 Base Energy by Voltage Level: CIS+ Secondary Customers 						877.271.542			
CIS+ Primary Customers - I		2				4,322,130			
CIS+ Primary Customers - 1						369,253			
CIS+ Primary Customers - I						79,548,560			
CIS+ Primary Customers - I						35,880,596			
CIS+ Primary Customers - I						30,884,719			
Total CIS+ (CS5005 Total Wholesale Billin		imary)				- 1,028,276,800 -			
Total kwh					1	,028,276,800			

KCP&L GMO - L&P FAC BALANCE BY RECOVERY PERIOD & INTEREST CALCULATION

	,		Accumulation pariad			1	101		1						
C/M (Over)/Under Accrued	Jun-07 304,251	Jul-07 1,330,306	Aug-07 1,956,720	Sep-07 (311,627)	Oct-07 (199,157)	Nov-07 160,661	Dec-07	7 Jan-08	Feb-08	Mar-08	Apr-08	May-08	90-unf	Jul-08	Jul-08
C/M (Over)/Under Recovery CUMM (Over)/Under Balance	304,251	1,634,557	3,591,277	3,279,650	3,080,493	3,241,154	3,304,124	3.304,124	3,304,124	273,502 3,030,622	265,595 2,765,028	231,399 2,533,629	247,104 2,286,524	94,012 2,192,512	184,113 2,008,399
Monthly STD Rate C/M Accrued interest CUMM Accrued Interest Balance	0.54%	0.54% 1,645 1,645	0.58% 9,426 11,071	0.53% 19,124 30,195	0.50% 16,371 46,566	0.53% 16,404 62,970									
r						•			Accumulation period	eriod				Filing and Approval	levo'
C/M (Over)/Under Accrued C/M (Over)/Under Recovery							Dec-07 398,976	Jan-08 185,490	Feb-08 (438,362)	Mar-08 139,820	Apr-08 558,728	May-08 874,061	Jun-08	Jul-08	Jul-08
CUMM (Over)/Under Balance							398,976	584,466	146,104	285,924	844,652	1,718,713	1,797,224	1,797,224	1,797,224
Monthly STD rate							0.50%	0.36%	0.35%	0.34%	0.35%	0.34%			
CUMM Accrued Interest Balance							16,179	29,417	43,157	54,917	66,359	78,511			
C/M (Over)/Under Accrued												ł	Jun-08	Jul-08	Jul-08
C/M (Over)/Under Recovery CUMM (Over)/Under Balance													1,169,470	2,198,521	3,586,563
Monthly STD rate C/M Accrued interest CUMM Accrued interest Balance													0.35% 14,671 14,671	0.35% 7,600 22,271	0.32% 11,618 33,889

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KCP&L GMO - L&P FAC BALANCE BY RECOVERY PI

	Recovery Period Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09								
UM (Uver/Under Accrued C/M (Over/Under Recovery CUMM (Over/Under Balance	294,064 1,714,335	245,899 1,468,436	240,457 1,227,979	237,132 990,847	288,937 701,910	325,287 376,622	302,807 73,816 Added	02,807 73,816 Added to next open accumulation period	umulation period						
Monthly STD Rate C/M Accrued interest CUMM Accrued Interest Balance															
							Doctor Deried								
CMA (OverVI Inder Accessed	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	-00-un	Jul-09	60-9uA		
CIM (Over)/Under Recovery CUMM (Over)/Under Balance	1,797,224	131,146 1,666,078	128,244 1,537,834	126,470 1,411,364	154,100 1,257,264	173,487 1,083,777	161,497 922,281	146,409 775,871	136,649 639,223	110,829 528,394	126,777 401,616	144,761 256,855	144,434 112,422 Add	144,434 112,422 Added to next open accumulation per	mulation per
Monthly STD rate C/M Accrued interest CUMM Accrued Interest Balance															
	Accumulation period			Î Î	Filing	ne and Approval	┞							1-1	
C/M (Over)/Under Accrued	Aug-08 1,419,470	Sep-08 (558,348)	Oct-08 (107,547)	Nov-08 1,772,746	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	60-unf	90-InL	Aug-09	Sep-09	Oct-09
C/M (Over)/Under Recovery CUMM (Over)/Under Balance	5,006,033	4,447,685	4,340,138	6,112,884	6,273,384	6,273,384	6,273,384	512,432 5,760,952	478,270 5,282,682	387,902 4,894,780	443,721 4,451,059	506,663 3,944,396	505,518 3,438,878	477,262 2,961,616	429,928 2,531,688
Monthly STD rate C/M Accrued interest C/UMM Accrued Interest Balance	0.32% 23,901 57,790	0.56% 47,699 105,489	0.44% 32,983 138,471	0.31% 22,028 160,500											

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KCP&L GMO - L&P FAC BALANCE BY RECOVERY PI

C/M (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance

Monthly STD Rate C/M Accrued interest CUMM Accrued interest Balance

564,207 377,152: Added to next open accumulation period Feb-10 **636,455** 5 941,359 5 Jan-10 Dec-09 519,907 1,577,814 Nov-09 **433,967** 2,097,721 C/M (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance iriod Monthly STD rate C/M Accrued interest CUMM Accrued Interest Balance Monthly STD rate C/M Accrued interest CUMM Accrued Interest Balance C/M (Over)/Under Accrued C/M (Over)/Under Recovery CUMM (Over)/Under Balance I

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SJLP Interest Correction

		lation pe Aug-08 25,015 12,374 23,444 23,444 23,444 23,444 23,444 23,457 457	
		E E	
		Acc Jul-08 7,709 12,113 4,404 11,352 (761) 11,618 11,618 11,618	
		Jul-08 5,704 7,395 1,691 7,395 7,600 205	
		Jun-08 14,453 14,453 14,453 14,671 218	
	May-08 May-08 11,941 11,941 12,153 212		
	Apr-08 11,225 11,225 11,442 217		
	n period - Mar-08 11,545 11,545 11,760 215		
	Accumulation period Feb-08 Mar-08 13,517 11,545 13,517 11,545 13,740 11,760 223 215		
	Jan-08 13,013 13,013 13,013 13,239 226		
	Dec-07 16,179 16,179 16,179 16,179 16,179		
Nov-07 16,564 16,404 (160) 16,404			
Oct-07 16,426 16,371 (55) 16,371			
Accumulation period Aug-07 Sep-07 9,426 19,132 9,426 19,124 - (8) 9,426 19,124 9,426 19,124			
Accumul: Aug-07 9,426 9,426 9,426 9,426			
Jul-07 1,645 1,645 1,645 1,645			
10-nnL			
Interest Filed Corrected Interest Difference Rollforward Correction to interest Difference	Interest Filed Accumulation Correction Difference Rollforward Correction to Interest Difference	Interest Filed Calculation Error Difference Rate Change Difference Rollforward Correction to Interest Difference	Interest Filed Corrected Interest - rate error Difference Rollforward Correction to Interest Difference

12,153 11,442 11,760 13,740 13,239 16,179 16,404 16,371 19,124 9,426 1,645 Total Interest

23,901

11,618

7,600

14,671

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SJLP Interest Correction

	(B) Made in 2nd true-up			Sim of (A)e	of (C)s
63,193 62,970 (224) (A) 62,970	77,420 77,420 0 78,513 1,033 (B) Mao	80,694 160,235 79,541 (A) 157,508 (2,728) (A) 160,500 2,992 (C)	115,885 (A) 101,838 (14,047) (C) 105,332 3,494 (C)	407,315 102,475 Sur	
			May-09 27,620 13,574 14,046) 14,223 649	14,223 31/00 filion	6 Mos ended 11/07 16 Mos ended 11/07 a6 Mos ended 11/08 16 Mos ended 5/08 Filed in 2nd True-up 16 Mos ended 11/09
			Apr-09 17,389 17,389 17,389 (0) 18,076 687	18,076 14,223 6 mos and 6/31/00 filion	Filed 6 Mos ended 11/07 Filed 6 Mos ended 11/07 Filed 6 Mos ended 5/08 Filed 6 Mos ended 5/09 Filed in 2nd True-up Filed 6 Mos ended 11/09
			- period Mar-09 16,281 16,281 16,992 711	16,992 6.5	
			Accumulation period Feb-09 Mar-0 19, 153 16, 281 19, 153 16, 281 19, 153 16, 281 19, 750 16, 992 19, 750 711	19,750	
			Jan-09 Jan-09 18,205 18,764 559	18,764	
			Dec-08 17,236 17,236 17,527 0 291	17,527	
	ţ	Nov-08 8,135 21,590 13,455 21,590 21,590 - 438 438	•	22,028	
		Oct-08 13,095 32,553 19,458 32,367 (186) 32,983 616		32,983	
	iriod	Sep-08 18,957 47,116 28,159 28,159 46,906 (210) 47,699 733		47,699	
Interest Filed Corrected Interest Difference Roliforward Correction to Interest Difference	Interest Filed Accumulation Correction Difference Rollforward Correction to Interest Difference	Interest Filed Calculation Error Difference Rate Change Difference Rollforward Correction to Interest Difference	Interest Filed Corrected Interest - rate error Difference Rollforward Correction to Interest Difference	Total Interest	

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						Recovery	/ery						Total
	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Recovered
Total L&P													
Residential	(208,500)	(171,056)	(116,156)	(135,917)	(189,212)	(177,506)	(151,805)	(130,260)	(143,575)	(211,552)	(301,285)	(249,980)	(2,186,805)
Commercial	(173,224)	(170,235)	(149,521)	(167,917)	(184,165)	(182,253)	(172,801)	(165,616)	(156,797)	(171,197)	(198,232)	(180,399)	(2,072,356)
Industrial	(128,233)	(134,527)	(119,800)	(137,463)	(130,882)	(143,332)	(150,230)	(131,584)	(132,471)	(133,259)	(134,364)	(131,365)	(1,607,508)
Gov't-Other	(2,475)	(2,453)	(2,425)	(2,424)	(2,403)	(2,427)	(2,426)	(2,468)	(1,125)	(3,899)	(2,575)	(2,463)	(29,563)
Total	(512,432)	(478,270)	(387,902)	(443,721)	(506,663)	(505,518)	(477,262)	(429,928)	(433,967)	(519,907)	(636,455)	(564,207)	(5,896,233)
Primary voltage													
Kesidential Commercial	(32.400)	(33.793)	(29.359)	(31.145)	(34.795)	(34.329)	(31 093)	(32 483)	(32 862)	(30,622)	(36.461)	(36,055)	- (305 307)
industrial	(35,375)	(36,457)	(34,164)	(36,940)	(40,500)	(35,705)	(39,495)	(36,518)	(36,549)	(36,974)	(35,757)	(36,628)	(441,063)
Gov't-Other			•			, ,		, I	, I ,	, I ,	. '	, 1 ,	1
Total	(67,775)	(70,251)	(63,523)	(68,085)	(75,295)	(70,034)	(70,588)	(69,002)	(69,411)	(67,596)	(72,217)	(72,684)	(836,460)
Curi Previr	Current Period CAF	0.0028			Currer	Current Period CAF	0.0004						
	Annual CAF	0.0036				Annual CAF	0.0032						
Previous	Previous Period CAF %	<i>77.7777</i> 8%			Previous P	Previous Period CAF %	87.500000%						
Total Primary before recovery period split	Frecovery period	split							101 EFC		(11 000 ED)		
Commercial	(41,001.21) (45,481,91)	(43,4440.40) (46 873 76)	(51,141.05) (43,924.86)	(40,043.12) (47 494 16)	(44,730.41)	(44, 137.73) (45 906 25)	(30,334.03) (45 137 26)	(21,123.0U) (41,735,39)	(cn.occ, /c) (pt 077 14)	(34,990.4U) (42 256 06)	(41,009.00) (40,864,69)	(41,200.17) (41 861 11)	(4/9,850.42) (535 377 94)
Gov't-Other						(anonata)	(a (a-1)			(000000000000)	(00:00:00)	(111) 22(11)	
Total	(87,139.18)	(90,322.22)	(81,671.89)	(87,537.28)	(96,808.41)	(90,044.00)	(80,671.89)	(78,858.99)	(79,326.54)	(77,252.46)	(82,534.22)	(83,067.28)	(1,015,234.36)
Secondary voltage													
Residential	(208,500)	(171,056)	(116,156)	(135,917)	(189,212)	(177,506)	(151,805)	(130,260)	(143,575)	(211,552)	(301,285)	(249,980)	(2,186,805)
Commercial	(140,824)	(136,441)	(120,162)	(136,772)	(149,370)	(147,923)	(141,708)	(133,133)	(123,935)	(140,576)	(161,771)	(144,344)	(1,676,960)
Industrial	(92,858)	(690'86)	(85,636)	(100,523)	(90,381)	(107,627)	(110,735)	(95,065)	(95,921)	(96,285)	(98,607)	(94,737)	(1,166,445)
Gov't-Other	(2,475)	(2,453)	(2,425)	(2,424)	(2,403)	(2,427)	(2,426)	(2,468)	(1,125)	(3,899)	(2,575)	(2,463)	(29,563)
Total	(444,657)	(408,020)	(324,379)	(375,636)	(431,367)	(435,484)	(406,674)	(360,926)	(364,557)	(452,311)	(564,238)	(491,524)	(5,059,773)
Curr	Current Period CAF	0.0028			Curren	Current Period CAF	0.0004						
Previ	Previous Period CAF	0.0008			Previou	Previous Period CAF	0.0028						
	Annual CAF	0.0036				Annual CAF	0.0032						
Drowing		1002222222					1000000L F0						

L&P Recovery

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Short-term Borrowing Rate Accumulation Period: June 1, 2008 through November 30, 2008

As of June 30, 2008

			<u>investment</u>		
Facility Description	Facility Size	Base Rate	Grade Margin	Total Cost	Weighted Cost
A/R Program	\$150,000,000	3.00%	0.875%	3.875%	2.236%
CSFB Facility	\$110,000,000	3.00%	1.500%	4.500%	1.904%
-	\$260,000,000	-			4.14%
				4	
July - Pre-merger					
			Investment		
Facility Description	Facility Size	<u>Base Rate</u>	Grade Margin	Total Cost	Weighted Cost
A/R Program	\$150,000,000	3.00%	0.875%	3.875%	2.236%
CSFB Facility	\$110,000,000	3.00%	1.500%	4.500%	1.904%
	\$260,000,000				4.14%
luiv - Post Morgor					
July - Post Merger			Investment		
Facility Description	Facility Size	Roce Rete	Investment Grade Margin	Total Coat	Mainhead Coot
A/R Program	\$65,000,000	Base Rate 3.00%	0.875%	Total Cost 3.875%	<u>Weighted Cost</u> 3.875%
CSFB Facility	\$0	3.00%	1.500%	4.500%	0.000%
-	\$65,000,000				3.88%
As of August 29, 2008					
			Investment		
Facility Description	Facility Size	Base Rate	Grade Margin	Total Cost	Weighted Cost
A/R Program	\$65,000,000	3.00%	0.875%	3.875%	3.875%
CSFB Facility	\$0	. 3.00%	1.500%	4.500%	0.000%
	\$65,000,000				3.88%
As of September 30, 2008					
			Investment		
Facility Description	Facility Size	Base Rate	Grade Margin	Total Cost	Weighted Cost
A/R Program	\$65,000,000	6.00%	0.875%	6.875%	0.961%
\$400M Revolver	\$400,000,000	6.00%	0.700%	6.700%	5.763%
	\$465,000,000		0.1 00 /0	0.10070	6.72%
	+ , ,				
As of October 31, 2008					
			Investment		
Facility Description	Facility Size	Base Rate	Grade Margin	Total Cost	Weighted Cost
A/R Program	\$65,000,000	4.50%	0.875%	5.375%	0.751%
\$400M Revolver	\$400,000,000	4.50%	0.700%	5.200%	4.473%
	\$465,000,000				5.22%
As of November 28, 2008			Invoctore		
Facility Description	Escility Size	Basa Data	Investment Grade Margin	Total Cost	Woighted Cost
Facility Description A/R Program	Facility Size \$65,000,000	Base Rate		Total Cost	Weighted Cost
\$400M Revolver	\$65,000,000 \$400,000,000	3.00% 3.00%	0.875% 0.700%	3.875% 3.700%	0.542% 3.183%
	\$465,000,000	. 5.00%	0.700%	5.100%	3.72%
	φ+00,000,000				v+1 ≝ /0