Exhibit No.: Issues: Witness: Type of Exhibit: Sponsoring Party:

Case No.:

Rate Design Maurice Brubaker Direct Testimony Missouri Industrial Energy Consumers and Midwest Energy Consumers Group ER-2012-0174 August 16, 2012

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

)

Date Testimony Prepared:

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service

Case No. ER-2012-0174 Tracking No. YE-2012-0404

Direct Testimony and Schedules of

Maurice Brubaker

On behalf of

Missouri Industrial Energy Consumers and Midwest Energy Consumer's Group

August 16, 2012



Project 9593

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service

Case No. ER-2012-0174 Tracking No. YE-2012-0404

STATE OF MISSOURI

SS

COUNTY OF ST. LOUIS

Affidavit of Maurice Brubaker

Maurice Brubaker, being first duly sworn, on his oath states:

1. My name is Maurice Brubaker. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by Missouri Industrial Energy Consumers and Midwest Energy Consumer's Group in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes is my direct testimony and schedules which were prepared in written form for introduction into evidence in the Missouri Public Service Commission's Case No. ER-2012-0174.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

Maurice Brubaker

Subscribed and sworn to before me this 15th day of August, 2012.



& Klosener

Notary Publ

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

)

)

)

)

)

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service

Case No. ER-2012-0174 Tracking No. YE-2012-0404

Table of Contents to theDirect Testimony of Maurice Brubaker

Summary3
COST OF SERVICE PROCEDURES4
Overview4
Electricity Fundamentals4
A CLOSER LOOK AT THE COST OF SERVICE STUDY8
Functionalization8
Classification9
Demand vs. Energy Costs12
Allocation14
Utility System Characteristics15
Making the Cost of Service Study – Summary21
Adjustment of Class Revenues23
Revenue Allocation
Analysis of Large Customer Rates29

- Appendix A: Qualifications of Maurice Brubaker
- Schedule MEB-COS-1 to Schedule MEB-COS-8

Schedule MEB-COS-Appendix

Maurice Brubaker Table of Contents

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

)

)

)

)

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service

Case No. ER-2012-0174 Tracking No. YE-2012-0404

Direct Testimony of Maurice Brubaker

1 Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

- 2 A Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140,
- 3 Chesterfield, MO 63017.

4 Q WHAT IS YOUR OCCUPATION?

- 5 A I am a consultant in the field of public utility regulation and President of Brubaker &
- 6 Associates, Inc., energy, economic and regulatory consultants.

7 Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

8 A This information is included in Appendix A to my testimony.

9 Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

- 10 A I am appearing on behalf of Missouri Industrial Energy Consumers ("MIEC") and
- 11 Midwest Energy Consumer's Group ("MECG"). These companies purchase
- 12 substantial amounts of electricity from Kansas City Power & Light Company ("KCPL")
- 13 and the outcome of this proceeding will have an impact on their cost of electricity.

Maurice Brubaker Page 1 1 Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A The purpose of my testimony is to present the results of a class cost of service study
for KCPL, to explain how the study should be used, to recommend an appropriate
allocation of any rate increase, and to make rate design recommendations.

5 Q HOW IS YOUR TESTIMONY ORGANIZED?

A First, I present an overview of cost of service principles and concepts. This includes
 a description of how electricity is produced and distributed as well as a description of
 the various functions that are involved; namely, generation, transmission and
 distribution. This is followed by a discussion of the typical classification of these
 functionalized costs into demand-related costs, energy-related costs and
 customer-related costs.

12 With this as a background, I then explain the various factors which should be 13 considered in determining how to allocate these functionalized and classified costs 14 among customer classes.

Finally, I present the results of the detailed cost of service analysis for KCPL. This cost study indicates how individual customer class revenues compare to the costs incurred in providing service to them. This analysis and interpretation is then followed by recommendations with respect to the alignment of class revenues with class costs. I conclude by addressing rate design issues.

> Maurice Brubaker Page 2

1 Summary

2	Q	PL	EASE SUMMARIZE YOUR TESTIMONY AND RECOMMENDATIONS.
3	А	My	testimony and recommendations may be summarized as follows:
4 5		1.	Class cost of service is the starting point and most important guideline for establishing the level of rates charged to customers.
6 7		2.	KCPL exhibits significant summer peak demands as compared to demands in other months.
8 9 10		3.	There are two generally accepted methods for allocating generation and transmission fixed costs that would apply to KCPL. These are the coincident peak methodology and the average and excess ("A&E") methodology.
11 12 13		4.	The A&E methodology appropriately considers both class maximum demands and class load factor, as well as diversity between class peaks and the system peak.
14 15		5.	In order to better reflect cost-causation, I have changed KCPL's submitted cost of service methodology in two respects:
16 17 18 19			(1) KCPL has used an obscure and inappropriate method to allocate generation fixed costs, which I will address in my rebuttal testimony. I have, instead, applied main-stream methods that this Commission has previously endorsed.
20 21 22 23			(2) KCPL allocates the margin earned from off-system sales on a demand basis. I have changed the allocation to reflect the more appropriate energy-based allocation which the Commission has previously approved for this purpose.
24 25 26 27		6.	The results of my class cost of service study, incorporating the change in methodology that I have applied, are summarized on Schedule MEB-COS-4. Schedule MEB-COS-5 shows the adjustments required to move each class to its cost of service on a revenue neutral basis at present rates.
28 29		7.	A modest realignment of class revenues to move them closer to costs should be implemented, as presented on Schedule MEB-COS-6.
30 31 32		8.	Schedules MEB-COS-7 and MEB-COS-8 show my recommended adjustments to the design of the Large Power Service ("LPS") and Large General Service ("LGS") rates, respectively.

1

COST OF SERVICE PROCEDURES

2 Overview

3 Q PLEASE DESCRIBE THE COST ALLOCATION PROCESS.

4 А The objective of *cost allocation* is to determine what proportion of the utility's total 5 revenue requirement should be recovered from each customer class. As an aid to 6 this determination, cost of service studies are usually performed to determine the 7 portions of the total costs that are incurred to serve each customer class. The cost of 8 service study identifies the cost responsibility of the class and provides the foundation 9 for revenue allocation and rate design. For many regulators, cost-based rates are an 10 expressed goal. To better interpret cost allocation and cost of service studies, it is 11 important to understand the production and delivery of electricity.

12 Electricity Fundamentals

13 Q IS ELECTRICITY SERVICE LIKE ANY OTHER GOODS OR SERVICES?

- A No. Electricity is different from most other goods or services purchased by
 consumers. For example:
- 16 It cannot be stored; must be delivered as produced;
- 17 It must be delivered to the customer's home or place of business;
- The delivery occurs instantaneously when and in the amount needed by the customer; and
- Both the total quantity used (energy or kWh) by a customer and the rate of use
 (demand or kW) are important.
- These unique characteristics differentiate electric utilities from other service-relatedindustries.
- The service provided by electric utilities is multi-dimensional. First, unlike most vital services, electricity must be delivered at the place of consumption – homes,

schools, businesses, factories – because this is where the lights, appliances,
 machines, air conditioning, etc. are located. Thus, every utility must provide a path
 through which electricity can be delivered regardless of the customer's **demand** and
 energy requirements at any point in time.

5 Even at the same location, electricity may be used in a variety of applications. 6 Homeowners, for example, use electricity for lighting, air conditioning, perhaps 7 heating, and to operate various appliances. At any instant, several appliances may 8 be operating (e.g., lights, refrigerator, TV, air conditioning, etc.). Which appliances 9 are used and when reflects the second dimension of utility service - the rate of 10 electricity use or **demand**. The demand imposed by customers is an especially 11 important characteristic because the maximum demands determine how much 12 capacity the utility is obligated to provide.

13 Generating units, transmission lines and substations and distribution lines and 14 substations are rated according to the maximum demand that can safely be imposed 15 on them. (They are not rated according to average annual demand; that is, the 16 amount of energy consumed during the year divided by 8,760 hours.) On a hot summer afternoon when customers demand 2,000 MW of electricity, the utility must 17 18 have at least 2,000 MW of generation, plus additional capacity to provide adequate 19 reserves, so that when a consumer flips the switch, the lights turn on, the machines 20 operate and air conditioning systems cool our homes, schools, offices, and factories.

Satisfying customers' demand for electricity over time – providing energy – is
the third dimension of utility service. It is also the dimension with which many people
are most familiar, because people often think of electricity simply in terms of kWhs.
To see one reason why this isn't so, consider a more familiar commodity – tomatoes,
for example.

1 The tomatoes we buy at the supermarket for about \$2.00 a pound might 2 originally come from Florida where they are bought for about 30¢ a pound. In 3 addition to the cost of buying them at the point of production, there is the cost of 4 bringing them to the state of Missouri and distributing them in bulk to local 5 wholesalers. The cost of transportation, insurance, handling and warehousing must 6 be added to the original 30ϕ a pound. Then they are distributed to neighborhood 7 stores, which adds more handling costs as well as the store's own costs of light, heat, 8 personnel and rent. Shoppers can then purchase as many or few tomatoes as they 9 desire at their convenience. In addition, there are losses from spoilage and damage These "line losses" represent an additional cost which must be 10 in handling. 11 recovered in the final price. What we are really paying for at the store is not only the 12 vegetable itself, but the service of having it available in convenient amounts and 13 locations. If we took the time and trouble (and expense) to go down to the wholesale 14 produce distributor, the price would be less. If we could arrange to buy them in bulk 15 in Florida, they would be even cheaper.

16 As illustrated in Figure 1, electric utilities are similar, except that in most cases 17 (including Missouri), a single company handles everything from production on down 18 through wholesale (bulk and area transmission) and retail (distribution to homes and 19 stores). The crucial difference is that, unlike producers and distributors of tomatoes, 20 electric utilities have an obligation to provide continuous reliable service. The 21 obligation is assumed in return for the exclusive right to serve all customers located 22 within its territorial franchise. In addition to satisfying the energy (or kWh) 23 requirements of its customers, the obligation to serve means that the utility must also 24 provide the necessary facilities to attach customers to the grid (so that service can be

- 1 used at the point where it is to be consumed) and these facilities must be responsive
- 2 to changes in the kilowatt demands whenever they occur.





Maurice Brubaker Page 7

A CLOSER LOOK AT THE COST OF SERVICE STUDY

2 Q PLEASE EXPLAIN HOW A COST OF SERVICE STUDY IS PREPARED.

3 А To the extent possible, the unique characteristics that differentiate electric utilities 4 from other service-related industries should be recognized in determining the cost of 5 providing service to each of the various customer classes. The basic procedure for conducting a class cost of service study is simple. In an allocated cost of service 6 7 study, we identify the different types of costs (functionalization), determine their 8 primary causative factors (classification) and then apportion each item of cost 9 among the various rate classes (allocation). Adding up the individual pieces gives 10 the total cost for each customer class.

11 **Functionalization**

1

12 Q PLEASE EXPLAIN FUNCTIONALIZATION.

A Identifying the different levels of operation is a process referred to as
 functionalization. The utility's investment and expenses are separated by function
 (production, transmission, etc.). To a large extent, this is done in accordance with the
 Uniform System of Accounts.

17 Referring to Figure 1, at the top level there is generation. The next level is the 18 extra high voltage transmission and subtransmission system (69,000 volts to 345,000 19 volts). Then the voltage is stepped down to primary voltage levels of distribution -20 4,160 to 12,000 volts. Finally, the voltage is stepped down by pole transformers at 21 the "secondary" level to 110-440 volts used to serve homes, barbershops, light 22 manufacturing and the like. Additional investment and expenses are required to 23 serve customers at secondary voltages, compared to the cost of serving customers at 24 higher voltage.

1 Each additional transformation, thus, requires additional investment, additional 2 expenses and results in some additional electrical losses. To say that "a kilowatthour is a kilowatthour" is like saying that "a tomato is a tomato." It's true in one sense, but 3 4 when you buy a kWh at home you're not only buying the energy itself but also the 5 service of having it delivered right to your doorstep in convenient form. Those who 6 buy at the bulk or wholesale level – like some of the Large Power Service customers 7 - pay less because some of the expenses to the utility are avoided. (Actually, the 8 expenses are borne by the customer who must invest in his own transformers and 9 other equipment, or pay separately for some services.)

10 Classification

11 Q WHAT IS CLASSIFICATION?

A Once the costs have been functionalized, the next step is to identify the primary
 causative factor (or factors). This step is referred to as classification. Costs are
 classified as demand-related, energy-related or customer-related.

Looking at the production function, the amount of production plant capacity required is primarily determined by the <u>peak</u> rate of usage during the year. If the utility anticipates a peak demand of 2,000 MW – it must install and/or contract for enough generating capacity to meet that anticipated demand (plus some reserve to compensate for variations in load and capacity that is temporarily unavailable).

There will be many hours during the day or during the year when not all of this generating capacity will be needed. Nevertheless, it must be in place to meet the <u>peak</u> demands on the system. Thus, production plant investment is usually classified to demand. **Regardless of how production plant investment is classified, the associated capital costs** (which include return on investment, depreciation, fixed operation and maintenance ("O&M") expenses, taxes and insurance) are fixed; that
 is, <u>they do not vary with the amount of kWhs generated and sold</u>. These fixed
 costs are determined by the amount of capacity (i.e., kilowatts) which the utility must
 install to satisfy its obligation-to-serve requirement.

5 On the other hand, it is easy to see that the amount of fuel burned – and 6 therefore the amount of fuel expense – is closely related to the amount of energy 7 (number of kWhs) that customers use. Therefore, fuel expense is an energy-related 8 cost.

9 Most other O&M expenses are fixed and therefore are classified as 10 demand-related. Variable O&M expenses are classified as energy-related. 11 Demand-related and energy-related types of operating costs are not impacted by the 12 number of customers served.

Customer-related costs are the third major category. Obvious examples of customer-related costs include the investment in meters and service drops (the line from the pole to the customer's facility or house). Along with meter reading, posting accounts and rendering bills, these "customer costs" may be several dollars per customer, per month. Less obvious examples of customer-related costs may include the investment in other distribution accounts.

A certain portion of the cost of the distribution system – poles, wires and transformers – is required simply to attach customers to the system, regardless of their demand or energy requirements. This minimum or "skeleton" distribution system may also be considered a customer-related cost since it depends primarily on the number of customers, rather than demand or energy usage.

Figure 2, as an example, shows the distribution network for a utility with two customer classes, A and B. The physical distribution network necessary to attach 1 Class A is designed to serve 12 customers, each with a 10-kilowatt load, having a 2 total demand of 120 kW. This is the same total demand as is imposed by Class B, 3 which consists of a single customer. Clearly, a much more extensive distribution 4 system is required to attach the multitude of small customers (Class A), than to attach 5 the single larger customer (Class B), despite the fact that the total demand of each 6 customer class is the same.

Even though some additional customers can be attached without additional
investment in some areas of the system, it is obvious that attaching a large number of
customers requires investment in facilities, not only initially but on a continuing basis
as a result of the need for maintenance and repair.

11 To the extent that the distribution system components must be sized to 12 accommodate additional load beyond the minimum, the balance is a demand-related 13 cost. Thus, the distribution system is classified as both demand-related and 14 customer-related.

Figure 2 Classification of Distribution Investment



Maurice Brubaker Page 11

1 Demand vs. Energy Costs

2 Q WHAT IS THE DISTINCTION BETWEEN DEMAND-RELATED COSTS AND 3 ENERGY-RELATED COSTS?

A The difference between demand-related and energy-related costs explains the fallacy
of the argument that "a kilowatthour is a kilowatthour." For example, Figure 3
compares the electrical requirements of two customers, A and B, each using 100-watt
light bulbs.

8 Customer A turns on all five of his/her 100-watt light bulbs for two hours. 9 Customer B, by contrast, turns on two light bulbs for five hours. Both customers use 10 the same amount of energy – 1,000 watthours or 1 kWh. However, Customer A 11 utilized electric power at a higher rate, 500 watts per hour or 0.5 kW, than 12 Customer B who demanded only 200 watts per hour or 0.2 kW.

Although both customers had precisely the same kWh energy usage,
 Customer A's kW demand was 2.5 times Customer B's. Therefore, the utility must
 install 2.5 times as much generating capacity for Customer A as for Customer B. The
 cost of serving Customer A, therefore, is much higher.

17 Q DOES THIS HAVE ANYTHING TO DO WITH THE CONCEPT OF LOAD FACTOR?

A Yes. Load factor is an expression of how uniformly a customer uses energy. In our example of the light bulbs, the load factor of Customer B would be higher than the load factor of Customer A because the use of electricity was spread over a longer period of time, and the number of kWhs used for each kilowatt of demand imposed on the system is much greater in the case of Customer B.

Figure 3 DEMAND VS. ENERGY

CUSTOMER A



CUSTOMER B



Mathematically, load factor is the average rate of use divided by the peak rate
 of use. A customer with a higher load factor is less expensive to serve, on a per kWh
 basis, than a customer with a low load factor, irrespective of size.

Maurice Brubaker Page 13

1 Consider also the analogy of a rental car which costs \$40/day and 20¢/mile. If 2 Customer A drives only 20 miles a day, the average cost will be \$2.20/mile. But for 3 Customer B, who drives 200 miles a day, spreading the daily rental charge over the 4 total mileage gives an average cost of 40¢/mile. For both customers, the fixed cost 5 rate (daily charge) and variable cost rate (mileage charge) are identical, but the 6 average total cost per mile will differ depending on how intensively the car is used. 7 Likewise, the average cost per kWh will depend on how intensively the generating 8 plant is used. A low load factor indicates that the capacity is idle much of the time; a 9 high load factor indicates a more steady rate of usage. Since industrial customers 10 generally have higher load factors than residential or commercial customers, they are 11 less costly to serve on a per-kWh basis. Again, we can say that "a kilowatthour is a 12 kilowatthour" as to energy content, but there may be a big difference in how much 13 generating plant investment is required to convert the raw fuel into electric energy.

14 Allocation

15 Q WHAT IS ALLOCATION?

16 A The final step in the cost of service analysis is the **allocation** of the costs to the 17 customer classes. Demand, energy and customer allocation factors are developed to 18 apportion the costs among the customer classes. Each factor measures the 19 customer class's contribution to the system total cost.

For example, we have already determined that the amount of fuel expense on the system is a function of the energy required by customers. In order to allocate this expense among classes, we must determine how much each class contributes to the total kWh consumption and we must recognize the line losses associated with transporting and distributing the kWh. These contributions, expressed in percentage terms, are then multiplied by the expense to determine how much expense should be
 attributed to each class. For demand-related costs, we construct an allocation factor
 by looking at the important class demands.

4 Utility System Characteristics

5 Q WHAT IS THE IMPORTANCE OF UTILITY SYSTEM LOAD CHARACTERISTICS?

A Utility system load characteristics are an important factor in determining the specific
 method which should be employed to allocate fixed or demand-related costs on a
 utility system. The most important characteristic is the annual load pattern of the
 utility. These characteristics for KCPL's Missouri jurisdiction are shown on Schedule
 MEB-COS-1. For convenience, it is also shown here as Figure 4.

Figure 4

KANSAS CITY POWER & LIGHT COMPANY





This shows the monthly system peak demands for the test year used in the study.
 The highlighted bar shows the month in which the highest peak occurred.

This analysis shows that summer peaks dominate the KCPL system. (This same information is presented in tabular form on Schedule MEB-COS-2.) This clearly shows that the system peak occurred in July, and was substantially higher than the monthly peaks occurring in most other months. The peaks in June, August and September were 5.7%, 0.3%, and 2.3%, respectively, lower than the annual peak.

8 Q WHAT CRITERIA SHOULD BE USED TO DETERMINE AN APPROPRIATE 9 METHOD FOR ALLOCATING PRODUCTION AND TRANSMISSION CAPACITY 10 COSTS AMONG THE VARIOUS CUSTOMER CLASSES?

A The specific allocation method should be consistent with the principle of
 cost-causation; that is, the allocation should reflect the contribution of each customer
 class to the demands that caused the utility to incur capacity costs.

14 Q WHAT FACTORS CAUSE ELECTRIC UTILITIES TO INCUR PRODUCTION AND

15 **TRAI**

TRANSMISSION CAPACITY COSTS?

16 As discussed previously, production and transmission plant must be sized to meet the А 17 maximum demand imposed on these facilities. Thus, an appropriate allocation 18 method should accurately reflect the characteristics of the loads served by the utility. 19 For example, if a utility has a high summer peak relative to the demands in other 20 seasons, then production and transmission capacity costs should be allocated 21 relative to each customer class's contribution to the summer peak demands. If a 22 utility has predominant peaks in both the summer and winter periods, then an 23 appropriate allocation method would be based on the demands imposed during both the summer and winter peak periods. For a utility with a very high load factor and/or
 a non-seasonal load pattern, then demands in all months may be important.

3 Q WHAT DO THESE CONSIDERATIONS MEAN IN THE CONTEXT OF THE KCPL 4 SYSTEM?

5 A As noted, the KCPL load pattern has predominant summer peaks. This means that 6 these demands should be the primary ones used in the allocation of generation and 7 transmission costs. Demands in other months are of much less significance, do not 8 compel the addition of generation capacity to serve them and should not be used in 9 determining the allocation of costs.

10 Q WHAT SPECIFIC RECOMMENDATIONS DO YOU HAVE?

A The two most predominantly used allocation methods in the industry are thecoincident peak method and the A&E demand method.

The coincident method utilizes the demands of customer classes occurring at
the time of the system peak or peaks selected for allocation. In the case of KCPL,
this would be one or more peaks occurring during the summer.

16

Q

WHAT IS THE A&E METHOD?

17 A The A&E method is one of a family of methods which incorporates a consideration of 18 both the maximum rate of use (demand) and the duration of use (energy). As the 19 name implies, A&E makes a conceptual split of the system into an "average" 20 component and an "excess" component. The "average" demand is simply the total 21 kWh usage divided by the total number of hours in the year. This is the amount of 22 capacity that would be required to produce the energy if it were taken at the same demand rate each hour. The system "excess" demand is the difference between the
 system peak demand and the system average demand.

3 Under the A&E method, the average demand is allocated to classes in 4 proportion to their average demand (energy usage). The difference between the 5 system average demand and the system peak(s) is then allocated to customer 6 classes on the basis of a measure that represents their "peaking" or variability in 7 usage.¹

8 Q WHAT DO YOU MEAN BY VARIABILITY IN USAGE?

9 A As an example, Figure 5 shows two classes that have different monthly usage10 patterns.



Figure 5 Load Patterns

11 Both classes use the same total amount of energy and, therefore, have the same 12 average demand. Class B, though, has a much greater maximum demand² than

¹<u>NARUC Electric Utility Cost Allocation Manual</u>, 1992, page 81.

²During any specified time period (e.g., month, year), the maximum demand of a class, regardless of when it occurs, is called the non-coincident peak demand.

1 Class A. The greater maximum demand imposes greater costs on the utility system. 2 This is because the utility must provide sufficient capacity to meet the projected 3 maximum demands of its customers. There may also be higher costs due to the 4 greater variability of usage of some classes. This variability requires that a utility 5 cycle its generating units in order to match output with demand on a real time basis. 6 The stress of cycling generating units up and down causes wear and tear on the 7 equipment, resulting in higher maintenance cost.

8 Thus, the excess component of the A&E method is an attempt to allocate the 9 additional capacity requirements of the system (measured by the system excess) in 10 proportion to the "peakiness" of the customer classes (measured by the class excess 11 demands).

12 Q WHAT DEMAND ALLOCATION METHODOLOGY DO YOU RECOMMEND FOR 13 GENERATION AND TRANSMISSION?

A First, in order to reflect cost-causation the methodology must give predominant weight
to loads occurring during the summer months. Loads during these months (the peak
loads) are the primary driver which has and continues to cause the utility to expand
its generation and transmission capacity, and therefore should be given predominant
weight in the allocation of capacity costs.

Either a coincident peak study, using the demands during the summer (peak) months, or a version of an A&E cost of service study that uses class non-coincident peak loads occurring during the summer, would be most appropriate to reflect these characteristics. The results should be similar as long as only summer period peak loads are used. I will make my recommendations based on the A&E method. It considers the maximum class demands during the critical time periods, and is less susceptible to variations in the absolute hour in which peaks occur – producing a
 somewhat more stable result over time.

Based on test year load characteristics, I believe the most appropriate A&E
allocation would be using the two or three highest system peaks. However, the
allocation factors for all classes are very close to the A&E-4NCP allocation factors.

Schedule MEB-COS-3 shows the derivation of the A&E demand allocation
factor for generation using the four annual class non-coincident peaks, and page 1 of
my MEB-COS-Appendix shows the derivation of the A&E-2NCP allocation factor.

9 Q REFERRING TO SCHEDULE MEB-COS-3, PLEASE EXPLAIN THE 10 DEVELOPMENT OF THE A&E ALLOCATION FACTOR.

11 A Line 2 shows the average of the four non-coincident peaks for each class. Line 3 12 shows the annual amount of energy required by each class. Line 4 is the average 13 demand, in kilowatts, which is determined by dividing the annual energy in line 3 by 14 the number of hours (8,760) in a year. Line 5 shows the percentage relationship 15 between the average demand for each class and the total system.

The excess demand, shown on line 6, is equal to the non-coincident peak demand shown on line 2 minus the average demand that is shown on line 4. Line 7 shows the excess demand percentage, which is a relationship among the excess demand of each customer class and the total excess demand for all classes.

Finally, line 10 presents the composite A&E allocation factor. It is determined by weighting the average demand responsibility of each class (which is the same as each class's energy allocation factor) by the system load factor, and weighting the excess demand factor by the quantity one minus the system load factor.

1 Making the Cost of Service Study – Summary

2 Q PLEASE SUMMARIZE THE PROCESS AND THE RESULTS OF A COST OF

3 SERVICE ANALYSIS.

- 4 A As previously discussed, the cost of service procedure involves three steps:
- 5 1. Functionalization Identify the different functional "levels" of the system;
- Classification Determine, for each functional type, the primary cause or causes
 (customer, demand or energy) of that cost being incurred; and
- 8 3. Allocation Calculate the class proportional responsibilities for each type of cost and spread the cost among classes.

10 Q WHERE ARE YOUR COST OF SERVICE RESULTS PRESENTED?

A The results are presented in Schedule MEB-COS-4, which reflects results at present
 rates.

13QREFERRINGTOSCHEDULEMEB-COS-4,PLEASEEXPLAINTHE14ORGANIZATION AND WHAT IS SHOWN.

- 15 A Schedule MEB-COS-4 is a summary of the key elements and the results of the class
- 16 cost of service study. The top section of the schedule shows the revenues, expenses
- 17 and operating income based on an A&E-4NCP cost of service study.
- The next section shows the major elements of rate base, and the rate of return
 at present rates for each customer class based on this cost of service study.

20 Q DID KCPL SUBMIT A CLASS COST OF SERVICE STUDY?

A Yes. KCPL submitted a class cost of service study. This study bases the allocation
 of generation costs on an obscure and inappropriate allocation method. KCPL's
 method is not grounded in appropriate cost-causation principles, and should not be

accepted. I will address this proposed methodology in more detail in my rebuttal
 testimony.

3 Q HAVE YOU USED ITS STUDY? 4 А I have used the study framework as a basis for preparing my cost of service study. 5 As explained below, I have developed a cost of service study using a different 6 allocation for generation fixed costs, and also a different allocation of the margin on 7 off-system sales. 8 Q HAVE YOU PREPARED ANY COST OF SERVICE STUDIES BESIDES THE A&E-4NCP STUDY PRESENTED IN SCHEDULE MEB-COS-4? 9 10 А Yes. I have prepared studies based on A&E-2NCP, and also 4CP methodologies. 11 The derivation of the generation capacity allocation factor and the results of each cost 12 of service study are presented in the Appendix to my schedules. 13 Q OTHER THAN THE USE OF A DIFFERENT ALLOCATION FOR GENERATION FIXED COSTS, HOW DO YOUR STUDIES DIFFER FROM THE ONE PRESENTED 14 **BY KCPL?** 15 16 А There also is a difference in the allocation of the margin on off-system sales. 17 WHAT IS THE ISSUE WITH RESPECT TO THE ALLOCATION OF OFF-SYSTEM Q 18 SALES? 19 А KCPL has allocated the margin from off-system sales on the basis of the allocation of

20 steam fixed generation plant.

1 The more traditional approach is to allocate the revenues from off-system 2 sales to customer classes on the basis of class kWh requirements. This would make 3 the allocation of the revenues consistent with the allocation of the underlying costs. 4 (This method was recently adopted in a KCPL rate case, Case No. ER-2006-0314, 5 and re-affirmed in Ameren Missouri's rate case, Case No. ER-2010-0036).

6 Q HOW DID YOU USE KCPL'S COST OF SERVICE MODEL IN PRODUCING YOUR 7 CLASS COST OF SERVICE STUDY?

8 A It was the starting point. The results of KCPL's allocation first were replicated by 9 utilizing the data contained in its cost of service model. Many of KCPL's allocation 10 factors and functionalizations and classifications have been utilized. The principal 11 areas where I depart from KCPL and use a different approach were incorporated into 12 the allocations. They have previously been explained in this testimony.

I disagree with KCPL's allocation of certain DSM costs on a production
demand basis, but have not made a change in the attached COS studies because all
of the relevant costs could not be identified. I will address this issue in my rebuttal
testimony.

17 Adjustment of Class Revenues

18 Q WHAT SHOULD BE THE PRIMARY BASIS FOR ESTABLISHING CLASS

- 19 **REVENUE REQUIREMENTS AND DESIGNING RATES?**
- 20 A Cost should be the primary factor used in both steps.
- Just as cost of service is used to establish a utility's total revenue requirement,
 it should also be the primary basis used to establish the revenues collected from each
 customer class and to design rate schedules.

Factors such as simplicity, gradualism and ease of administration may also be taken into account, but the basic starting point and guideline throughout the process should be cost of service. To the extent practicable, rate schedules should be structured and designed to reflect the important cost-causative features of the service provided, and to collect the appropriate cost from the customers within each class or rate schedule, based upon the individual load patterns exhibited by those customers.

Electric rates also play a role in economic development, both with respect to
job creation and job retention. This is particularly true in the case of industries where
electricity is one of the largest components of the cost of production.

10 Q WHAT IS THE BASIS FOR YOUR RECOMMENDATION THAT COST BE USED AS

11 THE PRIMARY FACTOR FOR THESE PURPOSES?

A The basic reasons for using cost as the primary factor are equity, conservation, and
 engineering efficiency (cost-minimization).

14 Q PLEASE EXPLAIN HOW EQUITY IS ACHIEVED BY BASING RATES ON COST.

15 A When rates are based on cost, each customer pays what it costs the utility to provide 16 service to that customer; no more and no less. If rates are based on anything other 17 than cost factors, then some customers will pay the costs attributable to providing 18 service to other customers – which is inherently inequitable.

19 Q HOW DO COST-BASED RATES FURTHER THE GOAL OF CONSERVATION?

A Conservation occurs when wasteful, inefficient use is discouraged or minimized. Only
 when rates are based on costs do customers receive a balanced price signal upon
 which to make their electric consumption decisions. If rates are not based on costs,

1

2

then customers who are not paying their full costs may be mislead into using electricity inefficiently in response to the distorted rate design signals they receive.

3 QWILL COST-BASED RATES ASSIST IN THE DEVELOPMENT OF4COST-EFFECTIVE DEMAND-SIDE MANAGEMENT ("DSM") PROGRAMS?

5 А Yes. The success of DSM (both energy efficiency and demand response programs) 6 depends, to a large extent, on customer receptivity. There are many actions that can 7 be taken by consumers to reduce their electricity requirements. A major element in a 8 customer's decision-making process is the amount of reduction that can be achieved 9 in the electric bill as a result of DSM activities. If the bill received by a customer is 10 subsidized by other customers; that is, the bill is determined using rates which are 11 below cost, that customer will have less reason to engage in DSM activities than 12 when the bill reflects the actual cost of the electric service provided.

For example, assume that the relevant cost to produce and deliver energy is 8¢ per kWh. If a customer has an opportunity to install energy efficiency or DSM equipment that would allow the customer to reduce energy use or demand, the customer will be much more likely to make that investment if the price of electricity equals the cost of electricity, i.e., 8¢ per kWh, than if the customer is receiving a subsidized rate of 6¢ per kWh.

19QHOWDOCOST-BASEDRATESACHIEVETHECOST-MINIMIZATION20OBJECTIVE?

A When the rates are designed so that the energy costs, demand costs and customer costs are properly reflected in the energy, demand and customer components of the rate schedules, respectively, customers are provided with the proper incentives to
 minimize their costs, which will in turn minimize the costs to the utility.

If a utility attempts to extract a disproportionate share of revenues from a class that has alternatives available (such as producing products at other locations where costs are lower), then the utility will be faced with the situation where it must discount the rates or lose the load, either in part or in total. To the extent that the load could have been served more economically by the utility, then either the other customers of the utility or the stockholders (or some combination of both) will be worse off than if the rates were properly designed on the basis of cost.

From a rate design perspective, overpricing the energy portion of the rate and underpricing the fixed components of the rate (such as customer and demand charges) will result in a disproportionate share of revenues being collected from large customers and high load factor customers. To the extent that these customers may have lower cost alternatives than do the smaller or the low load factor customers, the same problems noted above are created.

16 **Revenue Allocation**

17QPLEASE REFER AGAIN TO SCHEDULE MEB-COS-4 AND SUMMARIZE THE18RESULTS OF YOUR CLASS COST OF SERVICE STUDY.

A As indicated on line 0400 of Schedule MEB-COS-4, movement of all classes to cost
of service will require an increase to the Residential class and a decrease to all other
classes.

1QWHAT ADJUSTMENTS TO REVENUES WOULD BE REQUIRED AT PRESENT2RATES TO MOVE ALL CLASSES TO COST OF SERVICE?

3 This is shown on Schedule MEB-COS-5. The first five columns summarize the А 4 results of the cost of service study at present rates, and are taken from 5 Schedule MEB-COS-4. The remaining columns of Schedule MEB-COS-5 determine 6 the amount of increase or decrease, on a revenue neutral basis, required to move 7 each customer class to the average rate of return at current revenue levels. That is, it 8 shows the amount of increase or decrease required to have every class yield the 9 same rate of return, before considering any overall increase in revenues. Note that 10 the Residential class would require an increase of about \$51 million, or 18.5%, in 11 order to move to cost of service. All other classes would require a corresponding 12 decrease. The decreases range from about 21% for the Lighting class to 8.5% for 13 the Large Power Service class.

14 Q HOW DOES KCPL PROPOSE TO ADJUST REVENUES?

15 A KCPL proposes essentially an equal percentage across-the-board increase.

16 Q WOULD KCPL'S ALLOCATION MOVE CLASS RATES CLOSER TO COST OF 17 SERVICE?

A No. KCPL's allocation would essentially maintain the status quo in which the
 Residential class is below cost of service, and other classes are above cost of
 service.

1 Q DO YOU HAVE AN ALTERNATIVE RECOMMENDATION FOR ALLOCATION OF

2 KCPL'S REVENUE REQUIREMENT?

A Yes. I will focus on adjustments to be made on a revenue neutral basis at present
 rates. After having made my recommended revenue neutral adjustments at present
 rates, any overall change in revenues allowed to KCPL can then be applied on an
 equal percentage across-the-board basis to these adjusted class revenues.

7 Q PLEASE EXPLAIN YOUR SPECIFIC PROPOSAL.

A My specific proposal is shown on Schedule MEB-COS-6. Column 1 shows class
9 revenues at current rates. Column 2 shows my proposed cost of service adjustment.
10 This adjustment moves classes roughly 25% of the way toward cost of service. This
25% movement was selected because it makes a reasonable step in the right
12 direction without imposing too disruptive of a revenue increase on the Residential
13 class. An overall revenue-neutral increase of about 4.6% on the Residential class is
14 a relatively modest step, but at least it is a step in the right direction.

15 While some will want to talk about the impact on the Residential class of this 16 increase, it is also important not to lose sight of the fact that by not moving all the way 17 to cost of service, the other customer classes are continuing to bear more of the 18 burden of the revenue responsibility than they should. My recommendation of 19 moving 25% of the way toward cost of service, which limits the Residential class 20 revenue-neutral increase to 4.6% (as compared to the 18.5% increase required to 21 move all the way to cost of service) is relatively moderate, and must be considered in 22 light of the fact that other classes are being asked to continue to provide part of the 23 revenue responsibility that rightly should be shouldered by the Residential class.

1 Analysis of Large Customer Rates

2 Q WHAT IS THE STRUCTURE OF THE TARIFFS APPLICABLE TO KCPL'S 3 LARGEST CUSTOMERS?

A The LGS and LPS tariffs consist of a series of charges differentiated by voltage level.
There are separate charges for service at secondary voltage, service at primary
voltage, service at substation voltage, and service at transmission voltage. The rates
charged at the higher voltage levels are lower than the rates charged at the lower
voltage levels in order to recognize differences in cost of service.

9 At each voltage level, the rate consists of customer charges, facilities charges, 10 charges for reactive power, demand charges and energy charges. Demand charges 11 and energy charges also are seasonally differentiated, with summer charges being 12 applied during the four consecutive months beginning May 16 and ending 13 September 15.

14 Q WHAT IS THE STRUCTURE OF THE DEMAND CHARGES?

A In addition to being seasonally differentiated, the demand charges at each voltage
level consist of multiple block charges.

17 Q WHAT IS THE STRUCTURE OF THE ENERGY CHARGES?

18 A The energy charges are structured as three "hours use" blocks. The three blocks 19 consist of the first 180 hours use of the billing demand, the next 180 hours use of the 20 billing demand and the tail block is for consumption in excess of 360 hours use of the 21 billing demand.

These are what are known as hours use, or load factor based charges. The rates decrease as the hours use increases to recognize the spreading of fixed costs over more kilowatthours as the number of hours use, or load factor, increases. This
 structure also recognizes that energy consumed in the high load factor block likely will
 be off-peak or at times when energy costs are lower than during on-peak periods.

4 Q PLEASE EXPLAIN HOW THE HOURS USE FUNCTION WORKS.

5 A The number of kWh to be billed in each hours use block is determined by the
6 customer's billing demand and the amount of kWh purchased.

A customer operating basically one shift (eight hours a day for five days a
week) would have usage in the range of 180 kWh per kW of billing demand.³ A
customer operating two shifts would utilize approximately twice that much energy,
and therefore use an additional 180 or so kWh per kW of demand, thereby filling up
both the first and second blocks.

Thus, it is reasonable to consider the first block as being primarily the daytime on-peak hours, the second block for early morning, evening and/or weekend hours, and the third block for additional use in weekend and nighttime hours. Given these considerations, it is appropriate that the energy charges for the initial hours use blocks be higher than for the third hours use block in order to collect more fixed costs during the on-peak and shoulder periods.

18 Q CAN YOU ILLUSTRATE WITH AN EXAMPLE OF HOW THE RATE WORKS?

A Yes. Assume that a customer has a 1,000 kW billing demand, and uses 500,000
kWh in a month. This customer would be using 500 kWh per kW,⁴ or 500 kWh for
each kW of demand. To apply the rate, the 1,000 kW of demand would be multiplied
times 180 kWh per kW, which is the size of the first block, and would result in 180,000

³8 hours/day x 5 days per week x 4.33 weeks per month = 173 hours ⁴500,000 \div 1,000 kW = 500 kWh/kW

kWh being priced out at the first block. The customer would also fully utilize the
 second block, so 180,000 kWh would go in it as well. The remaining 140,000 kWh⁵
 would be billed in the third, or high load factor block.

4 Q WHAT IS THE LEVEL OF THE ENERGY CHARGES FOR THE HIGH LOAD 5 FACTOR (OVER 360 HOURS USE) BLOCK UNDER CURRENT TARIFFS?

A The charges vary slightly by voltage level and by season, but range from
approximately 2.4¢/kWh to 2.6¢/kWh in LPS and from 3.1¢/kWh to 4.3¢/kWh for LGS.

8 Q DO YOU AGREE WITH THE LEVEL OF THE OFF-PEAK ENERGY CHARGES IN

9 THE CURRENT TARIFFS?

10 A No, I do not. I believe the high load factor block energy charges collect more fixed
11 costs than is appropriate.

12 Q PLEASE EXPLAIN.

A I have analyzed KCPL's current rate case filing and its claims for costs. KCPL's
 calculated average variable costs (See Schedule PMN-3, page 2) are less than
 1.8¢/kWh. The energy charges in the high load factor block of KCPL's current LGS
 and LPS tariffs are substantially higher, as previously noted. Since KCPL proposes
 an essentially equal percentage increase to collect its requested revenue increase,
 these relationships would be perpetuated.

⁵500,000 - 180,000 - 180,000 = 140,000 kWh

1

Q

WHAT DO YOU CONCLUDE FROM THIS REVIEW?

A Based on the level of the average variable costs and also the avoided energy costs, it
is clear that the off-peak energy charges are collecting more costs than appropriate.

4 Q WHAT SHOULD BE THE LEVEL OF THE OFF-PEAK ENERGY CHARGE?

5 A Recognizing that most of the fixed costs should be collected from use during the 6 on-peak period and that consumption in the high load factor block occurs mostly 7 during evening and weekend periods when KCPL's energy costs would be lower than 8 they are during the on-peak periods, it is reasonable that the high load factor energy 9 block be at a level approximating the utility's average variable costs.

10 This structure would collect more costs through demand charges and provide 11 better price signals to customers. It would also be a more equitable rate because it 12 will charge high load factor and low load factor customers more appropriately. This 13 structure also would improve the stability of KCPL's earnings. Because customer 14 demands are generally more stable than their energy purchases, this rate design 15 would make KCPL's revenue collection and earnings less volatile.

16 Q HOW DO YOU PROPOSE TO ADJUST THE LGS AND LPS RATES IN THIS 17 CASE?

18 A In the interest of gradualism, my proposal is to maintain the energy charges for the 19 high load factor (over 360 hours use per month, or over a 50% load factor) block at 20 their current levels, increase the middle blocks (hours use from 181 to 360) by three 21 quarters of the average percentage increase, and to collect the balance of the 22 revenue requirement for the tariff by applying a uniform percentage increase to the 23 remaining charges in the tariff. This includes the customer charge, the reactive demand charge, the facilities charges, the demand charges and the initial block
 energy charges.

3 Q HAVE YOU PREPARED AN ILLUSTRATION OF THIS RATE DESIGN?

4 A Yes. This appears on Schedules MEB-COS-7 and MEB-COS-8 attached to my 5 testimony.

6 Q PLEASE EXPLAIN SCHEDULE MEB-COS-7.

7 A The first two pages contain a summary of the rate values for the LPS rate. The first 8 column is present rates, the second is KCPL's proposed rates and the third is my 9 proposal at the level of KCPL's proposed increase. The first column of the detail 10 sheets for this schedule (pages 3-8) shows the billing units for each block of each 11 voltage level of the LPS rate. The next two columns show the current rates and 12 resulting revenues by block. The middle two columns show KCPL's proposed rates 13 and the resulting revenues.

- 14 The final two columns show the rate based on KCPL's proposed increase to 15 the LPS class, but with my rate design proposal.
- 16 Schedule MEB-COS-8 shows the same information for the LGS rate.

17 Q HOW WOULD THE RATES BE DESIGNED TO MATCH WHATEVER AMOUNT OF

18 INCREASE THE COMMISSION AWARDS TO KCPL IN THIS CASE?

A First, the amount of additional revenue to be collected from the LPS and LGS tariffs
would be determined. The increase for the middle block energy charges would be
equal to the overall percentage increase times 75%. The high load factor energy

blocks would not change. The balance of the increased revenue from each tariff
 would be collected by uniformly increasing all of the remaining charges in the tariff.

Q IN ADDITION TO ITS PROPOSAL FOR AN EQUAL PERCENTAGE ACROSS-THE BOARD INCREASE, HAS KCPL PROPOSED ANY NEW RATES OR RATE DESIGN?

A No, it has not. It seems content to simply percentage up all of the charges. KCPL
should be examining the tariff schedules and attempting to move the rate elements
closer to cost of service, to enhance the price signals given to customers.

9 Q IS THERE ANYTHING ELSE THAT KCPL SHOULD BE DOING?

10 A Yes. KCPL should be working with its larger customers, especially those who have 11 unique load patterns and abilities to curtail load, to determine what rate or contract 12 features would be appropriate to meet the needs of these customers, which may be 13 different from what is contained in the standard tariffs.

14QDO THESE CUSTOMERS OFFER BENEFITS TO KCPL AND ITS OTHER15RATEPAYERS?

16 A Yes. In many cases, these customers have unique load characteristics which allow 17 KCPL to reduce its peak demand or to otherwise improve its overall load factor. For 18 instance, some large customers have significant abilities to interrupt load. By making 19 effective use of the interruptible nature of these customers, KCPL should be better 20 able to reduce its annual peak and thereby reduce its overall revenue requirement. 21 Other customers may offer other features. By providing tailored opportunities to

- 1 these customers, KCPL should be able to increase its overall load factor and reduce
- 2 its overall operating costs.

3 Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

4 A Yes, it does.

Appendix A

Qualifications of Maurice Brubaker

1 Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

- 2 A Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140,
- 3 Chesterfield, MO 63017.

4 Q PLEASE STATE YOUR OCCUPATION.

- 5 A I am a consultant in the field of public utility regulation and President of the firm of
- 6 Brubaker & Associates, Inc. (BAI), energy, economic and regulatory consultants.

7 Q PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND 8 EXPERIENCE.

9 A I was graduated from the University of Missouri in 1965, with a Bachelor's Degree in
10 Electrical Engineering. Subsequent to graduation I was employed by the Utilities
11 Section of the Engineering and Technology Division of Esso Research and
12 Engineering Corporation of Morristown, New Jersey, a subsidiary of Standard Oil of
13 New Jersey.

In the Fall of 1965, I enrolled in the Graduate School of Business at
 Washington University in St. Louis, Missouri. I was graduated in June of 1967 with
 the Degree of Master of Business Administration. My major field was finance.

From March of 1966 until March of 1970, I was employed by Emerson Electric Company in St. Louis. During this time I pursued the Degree of Master of Science in Engineering at Washington University, which I received in June, 1970.

Appendix A Maurice Brubaker Page 1

1 In March of 1970, I joined the firm of Drazen Associates, Inc., of St. Louis, 2 Missouri. Since that time I have been engaged in the preparation of numerous 3 studies relating to electric, gas, and water utilities. These studies have included 4 analyses of the cost to serve various types of customers, the design of rates for utility services, cost forecasts, cogeneration rates and determinations of rate base and 5 6 operating income. I have also addressed utility resource planning principles and 7 plans, reviewed capacity additions to determine whether or not they were used and 8 useful, addressed demand-side management issues independently and as part of 9 least cost planning, and have reviewed utility determinations of the need for capacity 10 additions and/or purchased power to determine the consistency of such plans with 11 least cost planning principles. I have also testified about the prudency of the actions 12 undertaken by utilities to meet the needs of their customers in the wholesale power 13 markets and have recommended disallowances of costs where such actions were 14 deemed imprudent.

I have testified before the Federal Energy Regulatory Commission (FERC),
various courts and legislatures, and the state regulatory commissions of Alabama,
Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia,
Guam, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Missouri,
Nevada, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania,
Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, West Virginia,
Wisconsin and Wyoming.

The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and assumed the utility rate and economic consulting activities of Drazen Associates, Inc., founded in 1937. In April, 1995 the firm of Brubaker & Associates, Inc. was formed. It includes most of the former DBA principals and staff. Our staff includes consultants with backgrounds in accounting, engineering, economics, mathematics, computer
 science and business.

Brubaker & Associates, Inc. and its predecessor firm has participated in over 700 major utility rate and other cases and statewide generic investigations before utility regulatory commissions in 40 states, involving electric, gas, water, and steam rates and other issues. Cases in which the firm has been involved have included more than 80 of the 100 largest electric utilities and over 30 gas distribution companies and pipelines.

9 An increasing portion of the firm's activities is concentrated in the areas of 10 competitive procurement. While the firm has always assisted its clients in negotiating 11 contracts for utility services in the regulated environment, increasingly there are 12 opportunities for certain customers to acquire power on a competitive basis from a 13 supplier other than its traditional electric utility. The firm assists clients in identifying 14 and evaluating purchased power options, conducts RFPs and negotiates with 15 suppliers for the acquisition and delivery of supplies. We have prepared option 16 studies and/or conducted RFPs for competitive acquisition of power supply for 17 industrial and other end-use customers throughout the Unites States and in Canada, 18 involving total needs in excess of 3,000 megawatts. The firm is also an associate 19 member of the Electric Reliability Council of Texas and a licensed electricity 20 aggregator in the State of Texas.

In addition to our main office in St. Louis, the firm has branch offices in
Phoenix, Arizona and Corpus Christi, Texas.

\\Doc\Shares\ProlawDocs\TSK\9593\Testimony-BAI\223108.doc

Appendix A Maurice Brubaker Page 3

Analysis of KCP&L's (Missouri) Monthly Peak Demands as a Percent of the Annual System Peak For the Test Year Ended September 30, 2011



Analysis of KCP&L's Monthly Peak Demands as a Percent of the Annual System Peak (Weather Normalized and with Losses) For the Test Year Ended September 30, 2011

<u>Line</u>	Description	Total Company <u>MW</u> (1)	Percent (2)
1	January	1,491	77.0
2	February	1,531	79.1
3	March	1,264	65.3
4	April	1,292	66.7
5	May	1,576	81.4
6	June	1,825	94.3
7	July	1,936	100.0
8	August	1,930	99.7
9	September	1,892	97.7
10	October	1,393	72.0
11	November	1,431	73.9
12	December	1,603	82.8

Source: KCPL Allocators MO Rev 2-23-12.xls

Development of Average and Excess Demand Allocator Based on 4 Non-Coincident Peaks For the Test Year Ended September 30, 2011

Line	Description	Missouri Retail	Residential	General Service	General Service	General Service	Power Service	Other Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Missouri System Peak	1,935,936						
2	Avg of 4 Highest Monthly NCP Values	2,075,278	909,823	99,070	248,770	458,018	349,270	10,327
3	Energy Sales with Losses - MWh	9,045,302	2,742,028	438,496	1,154,656	2,362,973	2,256,681	90,467
4	Average Demand - kW	1,032,569	313,017	50,057	131,810	269,746	257,612	10,327
5	Average Demand - Percent	1.000000	0.303144	0.048478	0.127653	0.261238	0.249487	0.010002
6	Class Excess Demand - kW	1,042,709	596,806	49,013	116,960	188,272	91,658	-
7	Class Excess Demand - Percent	1.000000	0.572361	0.047006	0.112169	0.180561	0.087903	-
	Allocator:							
8	Annual Load Factor * Average Demand	0.533369	0.161688	0.025857	0.068086	0.139336	0.133068	0.005335
9	(1-LF) * Excess Demand	0.466631	0.267081	0.021934	0.052342	0.084255	0.041018	-
10	Average and Excess Demand Allocator	1.000000	0.428769	0.047791	0.120428	0.223591	0.174087	0.005335
	Notes: Line 4 equals Line 3 ÷ 8.760 Line 6 equals Line 2- Line 4							
	System Annual Load Factor 1 - Load Factor	53.34% 46.66%						
8 9 10	Annual Load Factor * Average Demand (1-LF) * Excess Demand Average and Excess Demand Allocator Notes: Line 4 equals Line 3 ÷ 8.760 Line 6 equals Line 2- Line 4 System Annual Load Factor 1 - Load Factor	0.533369 0.466631 1.000000 53.34% 46.66%	0.161688 0.267081 0.428769	0.025857 0.021934 0.047791	0.068086 0.052342 0.120428	0.139336 0.084255 0.223591	0.133068 0.041018 0.174087	

Source: KCPL Allocators MO Rev 2-23-12.xls

KANSAS CITY POWER & LIGHT COMPANY 2012 RATE CASE - Direct Filing **COST OF SERVICE - Missouri Jurisdiction** TY 9/30/11; Update TBD; K&M 8/31/12

LINE NO.	DESCRIPTION	MISSOURI RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	TOTAL LIGHTING
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BA	SE						
0020								
0030			050 000 177					
0040	RETAIL SALES REVENUE	699,636,961	259,806,177	47,984,116	94,385,415	163,335,353	125,295,179	8,830,722
0050		49,051,908	16,338,152	2,431,778	6,215,310	12,358,095	11,198,781	509,791
0060	TOTAL OPERATING REVENUE	748,688,868	276,144,329	50,415,894	100,600,724	175,693,449	136,493,960	9,340,513
0070								
0080		101 700 610	07.004.450	C 000 E 4C	15 054 545	22 405 422	24 240 070	1 000 700
0090		124,790,018	37,804,453	0,039,540	10,904,010	32,485,423	31,219,978	1,220,703
0100		24,345,430	7,532,510	1,189,302	3,103,358	0,331,380	5,935,822	252,997
0110		290,422,803	141,948,864	17,504,188	33,592,320	57,195,075	43,230,873	2,931,474
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	98,902,485	45,782,454	5,205,803	12,270,010	20,107,468	14,399,244	1,130,901
0130		11,107,955	5,029,084	577,748	1,308,103	2,331,101	1,700,207	101,591
0140		48,547,311	22,398,032	2,020,817	5,909,919	9,920,489	7,210,700	475,351
0150		9,814,037	(14,163,992)	4,314,307	5,312,330	8,310,307	5,122,449	919,230
0160		16,774,160	7,764,140	894,261	2,057,055	3,433,924	2,460,231	764,549
0170	TOTAL ELECTRIC OPERATING EXPENSES	630,705,397	254,155,547	38,346,032	79,568,282	140,121,226	111,305,506	7,208,803
0100		447 000 470	04 000 700	10.000.000	04 000 440	25 570 000	05 400 454	0 404 740
0190	NET ELECTRIC OPERATING INCOME	117,983,472	21,988,782	12,069,862	21,032,442	35,572,222	25,188,454	2,131,710
0200								
0210		4 000 004 000	4 000 507 202	207 405 054	ED4 700 00E	000 004 004	007 074 740	44 447 004
0220		4,283,301,230	1,969,597,302	227,185,954	524,790,905	882,001,004	037,971,740	41,147,004
0230	LESS: ACCOM. PROV. FOR DEPREC	1,816,407,425	849,076,656	99,278,733	210,902,080	304,918,001	200,970,000	21,195,743
0240		2,400,893,811	1,120,520,646	127,907,221	308,834,279	517,083,003	371,990,141	19,951,861
0250		(47 600 296)	(20 661 056)	(2 970 449)	(6 109 050)	(10, 106, 010)	(7 220 712)	(514.000)
0200		(47,090,200)	(20,001,950)	(2,079,410)	(0,100,900)	(10,190,019)	(7,329,713)	(314,230)
0270	MATERIALS & SUPPLIES	51,000,049	23,275,090	2,001,497	0,303,092	10,990,444	0,114,521	442,103
0200		5,522,725	2,440,419	270,040	001,073	1,191,027	909,200 16 727 252	50,975 657 644
0290		121 204 212	20,299,403	5,237,044	0,000,029	17,415,007	10,737,233	1 221 044
0300		121,304,313	49,040,700	0,355,604	14,790,020	27,077,305	21,599,007	1,231,940
0310		150 701	99 1 4 0	10 509	20.015	24 424	11 /60	2 206
0320		100,701	2 170 097	1 607 591	20,915	24,434	5 272	3,300
0330		4,192,439	2,179,007	25 725 069	50 447 712	00,030	72 267 975	4 661 100
0340		405,201,002	12 725 121	23,733,008	5 770 500	11 007 770	12,207,075	4,001,100
0350		40,270,900	13,723,121	2,194,070	5,779,590	11,027,770	520	402,029
0300	TOTAL DATE DASE	2,121	056 /19 216	109 010 256	267 510 109	452 072 021	229 446 472	16 699 0/2
0380		2,129,950,114	350,410,210	100,010,350	201,519,190	452,075,051	JZ0,440,47Z	10,000,042
0300		5 5200/	2 2000/	11 1750/	7 8620/	7 8550/	7 660%	10 77/0/
0400		1.00	2.299/0	202	1.002/0	1 /2	1.009/0	2.114/0
0400		1.00	0.42	2.02	1.42	1.42	1.00	2.31

Notes:

Production Plant and Expense Allocated using A&E-4NCP. Margin on Sales Revenue Allocated on Energy.

Class Cost of Service Study Results and Revenue Adjustments to Move Each Class to Cost of Service Using Modified ECOS at Present Rates (\$ in Thousands)

Line	Rate Class	R	Current evenues (1)	R	Current ate Base (2)	0	Net perating Income (3)	Earned ROR (4)	Indexed ROR (5)	In Cui	come @ rrent ROR (6)	Di ^r in	fference Income (7)	R Ir	evenue hcrease (8)	Percentage Increase (9)
1	Residential	\$	276,144	\$	956,418	\$	21,989	2.299%	42	\$	52,978	\$	30,990	\$	51,154	18.5%
2	Small General Service		50,416		108,010		12,070	11.175%	202		5,983		(6,087)		(10,047)	-19.9%
3	Medium General Service		100,601		267,519		21,032	7.862%	142		14,819		(6,214)		(10,257)	-10.2%
4	Large General Service		175,693		452,874		35,572	7.855%	142		25,086		(10,486)		(17,310)	-9.9%
5	Large Power Service		136,494		328,446		25,188	7.669%	138		18,193		(6,995)		(11,546)	-8.5%
6	Total Lighting		9,341		16,688		2,132	12.774%	231		924		(1,207)		(1,993)	-21.3%
7	Total	\$	748,689	\$2	2,129,956	\$	117,983	5.539%	100	\$	117,983	\$	0	\$	0	0.0%

Source: Schedule MEB-COS-4

Recommended Cost of Service Adjustments Using Modified ECOS at Present Rates (\$ in Millions)

Line	Rate Class	Current <u>Revenues</u> (1)		Mo Tow Of	ve 25% ard Cost <u>Service</u> (2)	Ac C Re	ljusted urrent evenue (3)	Percent of Adjusted Current <u>Revenue</u> (4)
1	Residential	\$	276.1	\$	12.8	\$	288.9	38.59%
2	Small General Service		50.4		(2.5)		47.9	6.40%
3	Medium General Service		100.6		(2.6)		98.0	13.09%
4	Large General Service		175.7		(4.3)		171.4	22.89%
5	Large Power Service		136.5		(2.9)		133.6	17.85%
6	Total Lighting		9.3		(0.5)		8.8	1.18%
7	Subtotal	\$	748.7	\$	-	\$	748.7	100.00%

MO LARGE POWER SERVICE

SUMMARY OF PROPOSAL SCENARIO

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

INPUT FOR I	NODEL		
Cust Chg	Current Rates	Rates With Increase	Proposed Rates
A: CUSTOMER CHARGE			
	811.13	933.14	972.18
	-	-	-
	-	-	-
B: FACILITIES CHARGE			
SECONDARY:	2.716	3.125	3.255
PRIMARY:	2.252	2.591	2.699
SUBSTATION VOLTAGE	0.679	0.781	0.814
TRANSM VOLTAGE	-	-	-
SECONDARY-SUMMER:	10 500	10 101	40.004
FIISL 2443 KW Novt 2442 kw	10.539	12.124	12.031
Next 2443 KW	0.430 7.062	9.090	9.464
All kw over 7220 kw	7.00Z	5 020	6 170
SECONDARY-WINTER	5.155	5.550	0.175
First 2443 kw	7 164	8 2/2	8 586
Nevt 2//3 kw	5 590	6/31	6 700
Next 2443 kw	4 932	5 674	5 911
All kw over 7329 kw	3 796	4 367	4 550
	0.100		1.000
PRIMARY-SUMMER			
First 2500 kw	10.297	11.846	12.341
Next 2500 kw	8.238	9.477	9.874
Next 2500 kw	6.900	7.938	8.270
All kw over 7500 kw	5.037	5.795	6.037
PRIMARY-WINTER			
First 2500 kw	6.999	8.052	8.389
Next 2500 kw	5.463	6.285	6.548
Next 2500 kw	4.819	5.544	5.776
All kw over 7500 kw	3.710	4.268	4.447
SUBSTATION-SUMMER	10.15		10.10
First 2530 kw	10.174	11.704	12.194
Next 2530 kw	8.139	9.363	9.755
Next 2530 kw	6.818	7.844	8.172
	4.978	5.727	5.966
SUBSTATION-WINTER	6.017	7.057	8 200
Filst 2530 KW	5 209	6.210	6.290
Next 2530 kw	0.090	0.210 5.470	6.470 5.700
All kw over 7590 kw	3 666	J.479 4 217	1 304
	0.000	4.217	4.004
TRANSMISSION-SUMMER			
First 2553 kw	10.086	11.603	12.089
Next 2553 kw	8.067	9.280	9.669
Next 2553 kw	6.756	7.772	8.097
All kw over 7659 kw	4.933	5.675	5.912
TRANSMISSION-WINTER		-	
First 2553 kw	6.854	7.885	8.215
Next 2553 kw	5.350	6.155	6.412
Next 2553 kw	4.720	5.430	5.657
All kw over 7659 kw	3.633	4.179	4.354

MO LARGE POWER SERVICE

SUMMARY OF PROPOSAL SCENARIO

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

		Rates With	Proposed
Cust Chg	Current Rates	Increase	Rates
<u>SECONDART-SOMMER:</u> 0.180 bra uga par month	0.06500	0.07502	0.07000
181-360 brs use per month	0.06599	0.07592	0.07909
$361 \pm hrs use per month$	0.04444	0.00112	0.04945
SECONDARY-WINTER	0.02000	0.02352	0.02000
0-180 brs use per month	0 05594	0.06435	0.06705
181-360 hrs use per month	0.04043	0.04651	0.04499
361+ hrs use per month	0.02541	0.02923	0.02541
·			
PRIMARY-SUMMER:			
0-180 hrs use per month	0.06448	0.07418	0.07728
181-360 hrs use per month	0.04344	0.04997	0.04834
361+ hrs use per month	0.02507	0.02884	0.02507
PRIMARY-WINTER:			
0-180 hrs use per month	0.05467	0.06289	0.06552
181-360 hrs use per month	0.03950	0.04544	0.04396
361+ hrs use per month	0.02484	0.02858	0.02484
SUBSTATION-SUMMER	0.00070	0.07000	0.07020
0-180 hrs use per month	0.06373	0.07332	0.07638
361+ bre use per month	0.04293	0.04939	0.04777
SUBSTATIONLWINTER	0.02477	0.02030	0.02477
0-180 brs use per month	0 05403	0.06216	0.06476
181-360 hrs use per month	0.03904	0.04491	0.04344
361+ hrs use per month	0.02454	0.02823	0.02454
TRANSMISSION-SUMMER			
0-180 hrs use per month	0.06316	0.07266	0.07570
181-360 hrs use per month	0.04254	0.04894	0.04734
361+ hrs use per month	0.02456	0.02825	0.02456
TRANSMISSION-WINTER			
0-180 hrs use per month	0.05354	0.06159	0.06417
181-360 hrs use per month	0.03869	0.04451	0.04305
361+ hrs use per month	0.02431	0.02797	0.02431
	0.000		0.047
E: REACTIVE DEMAND ADJUSTMENT	0.682	0.782	0.817
L DS Secondary	100.00%		15 26%
I PS Primary	100.00%		15 31%
I PS Substation Voltage	100.00%		14.40%
LPS Transmission Voltage	100.00%		15.28%
LPS Overall Change (*)	0.00%		15.04%
Winter Price Below Summer (SUM-WIN)/SUM	11.3%		11.6%
Overall Change			15.04%
Revenue	\$127,310,955		\$146,460,285
Change in Revenue			\$19,149,330
Design Revenue per Revenue Summary			\$19,149,337
			(\$8)

MO LARGE POWER SECONDARY VOLTAGE - LPGSS

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER				•			
		PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	112.6	\$811.13	\$91,364	933.14	\$105,107	\$972.18	\$109,504
	-	\$0.00	\$0	-	\$0	\$0.00	\$0
	-	\$0.00	\$0		\$0	\$0.00	\$0
	113	_	\$91,364	_	\$105,107	_	\$109,504
B: FACILITIES CHARGE	268,599.3	\$2.716	\$729,516	\$3.125	\$839,373	\$3.255	\$874,291
C: DEMAND CHARGE							
First 2443 kw	213,450.8	\$10.539	\$2,249,558	\$12.124	\$2,587,877	\$12.631	\$2,696,097
Next 2443 kw	57,948.0	\$8.430	\$488,502	\$9.698	\$561,980	\$10.104	\$585,507
Next 2443 kw	21,587.7	\$7.062	\$152,453	\$8.124	\$175,379	\$8.464	\$182,719
Over 7329 kw	2,789.0	\$5.155	\$14,377	\$5.930	\$16,539	\$6.179	\$17,233
	295,776		\$2,904,889		\$3,341,775		\$3,481,555
D: ENERGY CHARGE							
0-180 hrs use per month	53,146,926.4	\$0.06599	\$3,507,166	\$0.07592	\$4,034,915	\$0.07909	\$4,203,390
181-360 hrs use per month	52,791,754.2	\$0.04444	\$2,346,066	\$0.05112	\$2,698,714	\$0.04945	\$2,610,552
361+ hrs use per month	53,792,219.1	\$0.02566	\$1,380,308	\$0.02952	\$1,587,946	\$0.02566	\$1,380,308
	159,730,900	_	\$7,233,540	_	\$8,321,575	_	\$8,194,251
E: REACTIVE DEMAND ADJUSTMENT	2,517.5	\$0.6820	\$1,717	\$0.7820	\$1,969	\$0.8170	\$2,057
F: MANUAL BILL USAGE/REVENUE	-		-		\$0		\$0
REVENUE			\$10.961.026		\$12.609.799		\$12.661.658
c/kwh			\$0.0686		\$0.0789		\$0.0793
OVERALL CHANGE (%)	2626		10,0000		15.04%		15.52%
used to reference avg customer	1,418,094						

WINTER

		PRESENT RATES		PROPOS	ED RATES	RATES W/R/	ATE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	271.4	\$811.13	\$220,110	933.14	\$253,219	\$972.18	\$263,813
	-	\$0.00	\$0	-	\$0	\$0.00	\$0
	-	\$0.00	\$0		\$0	\$0.00	\$0
	271	_	\$220,110	-	\$253,219	-	\$263,813
B: FACILITIES CHARGE	644,333.7	\$2.716	\$1,750,010	\$3.125	\$2,013,543	\$3.255	\$2,097,306
C: DEMAND CHARGE							
First 2443 kw	394,205.2	\$7.164	\$2,824,086	\$8.242	\$3,249,039	\$8.586	\$3,384,646
Next 2443 kw	87,205.0	\$5.590	\$487,476	\$6.431	\$560,815	\$6.700	\$584,273
Next 2443 kw	14,441.3	\$4.932	\$71,224	\$5.674	\$81,940	\$5.911	\$85,362
Over 7329 kw		\$3.796	\$0	\$4.367	\$0	\$4.550	\$0
	495,851		\$3,382,786	-	\$3,891,794	_	\$4,054,282
D: ENERGY CHARGE							
0-180 hrs use per month	87,853,750.4	\$0.05594	\$4,914,539	\$0.06435	\$5,653,389	\$0.06705	\$5,890,594
181-360 hrs use per month	86,402,157.8	\$0.04043	\$3,493,239	\$0.04651	\$4,018,564	\$0.04499	\$3,887,233
361+ hrs use per month	86,376,877.1	\$0.02541	\$2,194,836	\$0.02923	\$2,524,796	\$0.02541	\$2,194,836
	260,632,785		\$10,602,614	-	\$12,196,749	-	\$11,972,663
E: REACTIVE DEMAND ADJUSTMENT	5,152.5	\$0.6820	\$3,514	\$0.7820	\$4,029	\$0.8170	\$4,210
F: MANUAL BILL USAGE/REVENUE	-		-		\$0		\$0
REVENUE			\$15,959,035		\$18,359,335		\$18 392 274
c/kwh			\$0.0612		\$0 0704		\$0,0706
OVERALL CHANGE (%)	1827		\$0.001 <u>2</u>		15.04%		15.25%
used to reference avg customer	960,461						
ANNUAL	420.363.685		\$26.920.061		\$30,969,133		\$31.053.932
c/kwh	,,,		\$0.0640		\$0.0737		\$0.0739
OVERALL CHANGE (%)			÷10		15.04%		15.36%
Winter Price Below Summer (SUM-WIN)/SUM			10.8%		10.8%		11.0%

MO LARGE POWER PRIMARY VOLTAGE - LPGSP

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER							
		PRESENT	RATES	PROPOSEI	DRATES	RATES W/RA	ATE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	111.9	\$811.13	\$90,760	933.14	\$104,412	972.18	\$108,781
	-	\$0.00	\$0	-	\$0	-	\$0
		\$0.00	\$0		\$0		\$0
	112	=	\$90,760	_	\$104,412	_	\$108,781
B: FACILITIES CHARGE	557,676.1	\$2.252	\$1,255,887	\$2.591	\$1,444,939	\$2.699	\$1,505,168
C: DEMAND CHARGE							
First 2500 kw	285,690.3	\$10.297	\$2,941,753	\$11.846	\$3,384,288	\$12.341	\$3,525,704
Next 2500 kw	142,587.5	\$8.238	\$1,174,636	\$9.477	\$1,351,301	\$9.874	\$1,407,909
Next 2500 kw	69,629.0	\$6.900	\$480,440	\$7.938	\$552,715	\$8.270	\$575,832
Over 7500 kw	94,509.0	\$5.037	\$476,042	\$5.795	\$547,680	\$6.037	\$570,551
	592,416		\$5,072,871		\$5,835,984		\$6,079,996
D: ENERGY CHARGE							
0-180 hrs use per month	106,447,261.6	\$0.06448	\$6,863,719	\$0.07418	\$7,896,258	\$0.07728	\$8,226,244
181-360 hrs use per month	104,801,872.1	\$0.04344	\$4,552,593	\$0.04997	\$5,236,950	\$0.04834	\$5,066,122
361+ hrs use per month	97,259,267.9	\$0.02507	\$2,438,290	\$0.02884	\$2,804,957	\$0.02507	\$2,438,290
	308,508,402	_	\$13,854,603	_	\$15,938,165	_	\$15,730,657
E: REACTIVE DEMAND ADJUSTMENT	43,036	\$0.682	\$29,351	\$0.782	\$33,654	\$0.817	\$35,160
E: MANUAL BILL USAGE/REVENUE	4,045,717		\$291,532		\$335,382		\$335,382
REVENUE			\$20,595,002		\$23,692,536		\$23,795,143
c/kwh			\$0.0659		\$0.0758		\$0.0761
OVERALL CHANGE (%)	5294				15.04%		15.54%
used to reference avg customer	2,793,318						

WINTER

		PRESENT	RATES	PROPOSI	ED RATES	RATES W/R	ATE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE	202.4	¢011.10	¢000 005	022.14	¢060.04E	¢072.49	\$074 DE9
	202.1	ېر ۲۵ ۵۵ د مې	φ220,020 ¢0	933.14	\$203,243 ¢0	\$972.10 \$0.00	φ274,236 ¢0
		\$0.00	30 \$0		\$0 \$0	\$0.00	\$0 \$0
	282	φ0.00	\$228,825	-	\$263,245	φ0.00 <u>-</u>	\$274,258
		-	+	-	<i></i>	-	+
B: FACILITIES CHARGE	1,404,516.9	\$2.252	\$3,162,972	\$2.591	\$3,639,103	\$2.699	\$3,790,791
C: DEMAND CHARGE							
First 2500 kw	545,593.7	\$6.999	\$3,818,610	\$8.052	\$4,393,120	\$8.389	\$4,576,985
Next 2500 kw	221,180.5	\$5.463	\$1,208,309	\$6.285	\$1,390,120	\$6.548	\$1,448,290
Next 2500 kw	114,215.0	\$4.819	\$550,402	\$5.544	\$633,208	\$5.776	\$659,706
Over 7500 kw	128,285.0	\$3.710	\$475,937	\$4.268	\$547,520	\$4.447	\$570,483
	1,009,274	-	\$6,053,259	-	\$6,963,968	-	\$7,255,465
D. ENERGY CHARGE	101 025 020 4	¢0.05467	¢0 907 106	¢0.06290	¢11 205 206	¢0.06550	¢11 961 400
181-360 brs use per month	178 452 606 8	\$0.03467	\$9,097,190 \$7.048.882	\$0.06269	\$8 108 801	\$0.00002	\$7 844 781
361+ brs use per month	169 405 160 1	\$0.03330	\$4 208 024	\$0.02858	\$4 841 599	\$0.04330	\$4 208 024
	528.893.095	ψ0.02-10-1 <u></u>	\$21,154,102	φ0.02000 <u>-</u>	\$24,335,796	ψ0.02404 <u>-</u>	\$23,914,234
		-		-		-	<u> </u>
E: REACTIVE DEMAND ADJUSTMENT	92,659	\$0.682	\$63,193	\$0.782	\$72,459	\$0.817	\$75,702
E: MANUAL BILL USAGE/REVENUE	9,518,505		\$621,523		\$715,008		\$715,008
			\$31 283 874		\$35,080,580		\$36,025,459
c/kwb			\$0.0581		\$33,909,300 \$0,0668		\$0,023,439 \$0,0669
OVERALL CHANGE (%)	3578		\$0.000		15.04%		15.16%
used to reference avg customer	1,874,799						
ANNUAL	850,965,719		\$51,878,877		\$59,682,116		\$59,820,602
			ΦU.0010		ου.υ/01 15 04%		οU.U7U3 15 21%
Winter Price Below Summer (SUM-WIN)/SUM			11.8%		11.8%		12.1%

MO LARGE POWER SUBSTATION VOLTAGE - LPGSSS

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

ſ		PRESENT	RATES	PROPOSED	D RATES	RATES W/RA	TE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	10.3	\$811.13	\$8.345	933.14	\$9.600	\$972.18	\$10.002
		\$0.00	\$0	-	\$0	\$0.00	\$0
	-	\$0.00	\$0	-	\$0	\$0.00	\$0
-	10	_	\$8,345	_	\$9,600	_	\$10,002
B: FACILITIES CHARGE	229,511.9	\$0.679	\$155,839	\$0.781	\$179,249	\$0.814	\$186,823
C: DEMAND CHARGE							
First 2530 kw	30,565.4	\$10.174	\$310,972	\$11.704	\$357,737	\$12.194	\$372,714
Next 2530 kw	28,681.9	\$8.139	\$233,442	\$9.363	\$268,549	\$9.755	\$279,792
Next 2530 kw	20,250.5	\$6.818	\$138,068	\$7.844	\$158,845	\$8.172	\$165,487
Over 7590 kw	181,247.2	\$4.978	\$902,248	\$5.727	\$1,038,003	\$5.966	\$1,081,321
-	260,745		\$1,584,731		\$1,823,134	_	\$1,899,315
D: ENERGY CHARGE							
0-180 hrs use per month	46,934,106.7	\$0.06373	\$2,991,111	\$0.07332	\$3,441,209	\$0.07638	\$3,584,827
181-360 hrs use per month	46,934,106.7	\$0.04293	\$2,014,881	\$0.04939	\$2,318,076	\$0.04777	\$2,242,042
361+ hrs use per month	48,907,839.0	\$0.02477	\$1,211,447	\$0.02850	\$1,393,873	\$0.02477	\$1,211,447
-	142,776,052	—	\$6,217,439	—	\$7,153,158	-	\$7,038,317
E: REACTIVE DEMAND ADJUSTMENT	22,039	\$0.682	\$15,030	\$0.782	\$17,234	\$0.817	\$18,006
			\$7 981 384		\$0 182 375		\$9 152 /61
c/kwb			\$0.0559		\$0,102,573		\$0,152,401
OVERALL CHANGE (%)	25345		φ0.0000		15 05%		14 67%
used to reference avg customer	13,878,185				1010070		1.101 /0
	(PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
	BILLING LINITS	Rate	Revenue	Rate	Revenue	Rate	Revenue

	A: CUSTOMER CHARGE							
		25.7	\$811.13	\$20,856	933.14	\$23,993	\$972.18	\$24,997
		-	\$0.00	\$0	-	\$0	\$0.00	\$0
		-	\$0.00	\$0	-	\$0	\$0.00	\$0
		26	_	\$20,856	-	\$23,993	-	\$24,997
	B: FACILITIES CHARGE	574,894.1	\$0.679	\$390,353	\$0.781	\$448,992	\$0.814	\$467,964
	C: DEMAND CHARGE							
	First 2530 kw	60,514.6	\$6.917	\$418,580	\$7.957	\$481,515	\$8.290	\$501,666
	Next 2530 kw	53,853.1	\$5.398	\$290,699	\$6.210	\$334,427	\$6.470	\$348,429
	Next 2530 kw	40,469.5	\$4.763	\$192,756	\$5.479	\$221,732	\$5.709	\$231,040
	Over 7590 kw	318,085.8	\$3.666	\$1,166,103	\$4.217	\$1,341,368	\$4.394	\$1,397,669
		472,923		\$2,068,137	_	\$2,379,042		\$2,478,805
	D: ENERGY CHARGE							
	0-180 hrs use per month	85,126,133.3	\$0.05403	\$4,599,365	\$0.06216	\$5,291,440	\$0.06476	\$5,512,768
	181-360 hrs use per month	85,126,133.3	\$0.03904	\$3,323,324	\$0.04491	\$3,823,015	\$0.04344	\$3,697,879
	361+ hrs use per month	86,549,765.5	\$0.02454	\$2,123,931	\$0.02823	\$2,443,300	\$0.02454	\$2,123,931
		256,802,032	_	\$10,046,620	_	\$11,557,755	-	\$11,334,579
	E: REACTIVE DEMAND ADJUSTMENT	22,455	\$0.682	\$15,315	\$0.782	\$17,560	\$0.817	\$18,346
	REVENUE			\$12,541,281		\$14,427,343		\$14,324,690
	c/kwh			\$0.0488		\$0.0562		\$0.0558
	OVERALL CHANGE (%)	18393				15.04%		14.22%
	used to reference avg customer	9,987,557						
ANNUAL		399,578,085		\$20,522,665		\$23,609,718		\$23,477,151
c/kwh		,		\$0.0514		\$0.0591		\$0.0588
OVERALL	CHANGE (%)					15.04%		14.40%
Winter Pri	ice Below Summer (SUM-WIN)/SUM			12.6%		12.6%		13.0%

MO LARGE POWER TRANSMISSION VOLTAGE - LPGSTR

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER						B + 750 11/5 1	
		PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	6.7	\$811.13	\$5.441	933.14	\$6.259	\$972.18	\$6.521
	-	\$0.00	\$0	-	\$0	\$0.00	\$0
	-	\$0.00	\$0	-	\$0	\$0.00	\$0
	7	_	\$5,441	_	\$6,259	_	\$6,521
B: FACILITIES CHARGE	64,262	\$0.000	\$0	\$0.000	\$0	\$0.000	\$0
C: DEMAND CHARGE							
First 2553 kw	14,828.0	\$10.086	\$149,555	\$11.603	\$172,049	\$12.089	\$179,256
Next 2553 kw	10,217.3	\$8.067	\$82,423	\$9.280	\$94,817	\$9.669	\$98,791
Next 2553 kw	10,217.3	\$6.756	\$69,028	\$7.772	\$79,409	\$8.097	\$82,730
Over 7659 kw	33,027.1	\$4.933	\$162,923	\$5.675	\$187,429	\$5.912	\$195,256
	68,290		\$463,930		\$533,704		\$556,033
D: ENERGY CHARGE							
0-180 hrs use per month	12,292,161.4	\$0.06316	\$776,373	\$0.07266	\$893,148	\$0.07570	\$930,517
181-360 hrs use per month	11,778,738.2	\$0.04254	\$501,068	\$0.04894	\$576,451	\$0.04734	\$557,605
361+ hrs use per month	7,663,893.9	\$0.02456	\$188,225	\$0.02825	\$216,505	\$0.02456	\$188,225
	31,734,794		\$1,465,666	_	\$1,686,105	_	\$1,676,347
E: REACTIVE DEMAND ADJUSTMENT	5,239	\$0.682	\$3,573	\$0.782	\$4,097	\$0.817	\$4,280
REVENUE			\$1,938,609		\$2,230,165		\$2,243,181
c/kwh			\$0.0611		\$0.0703		\$0.0707
OVERALL CHANGE (%)	10181				15.04%		15.71%
used to reference avg customer	4,731,327						
WINTER							

			PRESENT	RATES	PROPOSE	D RATES	RATES W/RA	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE							
		17.3	\$811.13	\$14,027	933.14	\$16,136	\$972.18	\$16,812
		-	\$0.00	\$0	-	\$0	\$0.00	\$0
			\$0.00	\$0		\$0	\$0.00	\$0
		1/		\$14,027	-	\$16,136	_	\$16,812
	B: FACILITIES CHARGE	160,186	\$0.000	\$0	\$0.000	\$0	\$0.000	\$0
	C: DEMAND CHARGE							
	First 2553 kw	39,471.0	\$6.854	\$270,534	\$7.885	\$311,229	\$8.215	\$324,254
	Next 2553 kw	20,826.7	\$5.350	\$111,423	\$6.155	\$128,188	\$6.412	\$133,541
	Next 2553 kw	20,418.7	\$4.720	\$96,376	\$5.430	\$110,873	\$5.657	\$115,508
	Over 7659 kw	48,366.9	\$3.633	\$175,717	\$4.179	\$202,125	\$4.354	\$210,589
		129,083		\$654,050		\$752,416		\$783,893
	D: ENERGY CHARGE							
	0-180 hrs use per month	23,232,675.3	\$0.05354	\$1,243,877	\$0.06159	\$1,430,900	\$0.06417	\$1,490,841
	181-360 hrs use per month	22,336,426.5	\$0.03869	\$864,196	\$0.04451	\$994,194	\$0.04305	\$961,583
	361+ hrs use per month	16,468,915.5	\$0.02431	\$400,359	\$0.02797	\$460,636	\$0.02431	\$400,359
		62,038,017	_	\$2,508,433	_	\$2,885,730	_	\$2,852,783
	E: REACTIVE DEMAND ADJUSTMENT	5,866	\$0.682	\$4,001	\$0.782	\$4,587	\$0.817	\$4,793
	REVENILE			\$3 180 510		\$3,658,870		\$3 658 280
	c/kwb			\$0,0513		\$0,050,070		\$0,0590
	OVERALL CHANGE (%)	7465		φ0.0010		15 04%		15 02%
	used to reference avg customer	3,587,542				1010170		10.0270
		00 770 044		¢5 440 440		¢5 000 004		RE 004 404
ANNUAL		93,772,811		\$0,119,119 \$0,0540		\$0,889,034 \$0,000		\$5,901,461
				φ0.0546		\$U.0628 15.04%		\$U.U629 15.28%
Winter Pi	rice Below Summer (SUM-WIN)/SUM			16.1%		16.1%		16.6%

MO LARGE POWER TRANSMISSION VOLTAGE - OFF PEAK - LPSTRO

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

		PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE	7.0	044.40	¢ E 004	000.44	* C COC	070.40	¢c 070
	1.2	811.13	\$0,821 0⊉	933.14	96,090 \$0	972.18	30,970 ¢0
		_	90 \$0		\$0 \$0		30 \$0
	7		\$5,821		\$6,696		\$6,976
B: FACILITIES CHARGE	87,908	\$0.000	\$0	\$0.000	\$0	\$0.000	\$0
C: DEMAND CHARGE							
First 2553 kw	20,470.5	\$10.086	\$206,465	\$11.603	\$237,519	\$12.089	\$247,468
Next 2553 kw	14,442.6	\$8.067	\$116,508	\$9.280	\$134,027	\$9.669	\$139,646
Next 2553 kw	10,253.2	\$6.756	\$69,270	\$7.772	\$79,688	\$8.097	\$83,020
Over 7659 kw	42,295.9	\$4.933	\$208,645	\$5.675	\$240,029	\$5.912	\$250,053
	87,462		\$600,890		\$691,263		\$720,186
D: ENERGY CHARGE							
0-180 hrs use per month	15,743,183.2	\$0.06316	\$994,339	\$0.07266	\$1,143,900	\$0.07570	\$1,191,759
181-360 hrs use per month	15,743,183.2	\$0.04254	\$669,715	\$0.04894	\$770,471	\$0.04734	\$745,282
361+ hrs use per month	23,457,687.4	\$0.02456	\$576,121	\$0.02825	\$662,680	\$0.02456	\$576,121
	54,944,054	_	\$2,240,175		\$2,577,051	-	\$2,513,162
E: REACTIVE DEMAND ADJUSTMENT	3,566	\$0.682	\$2,432	\$0.782	\$2,788	\$0.817	\$2,913
REVENUE			\$2,849,318		\$3,277,799		\$3,243,238
c/kwh			\$0.0519		\$0.0597		\$0.0590
OVERALL CHANGE (%)	12188				15.04%		13.83%
used to reference ava customer	7.656.577						

WINTER

			PRESENT	RATES	PROPOSE	D RATES	RATES W/R	ATE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE	40.0	044.40	\$10.040	000.44	#45 000	070.40	\$10.050
		16.8	811.13	\$13,646	933.14	\$15,699	972.18	\$16,356
		-	-	\$U	-	\$U ©	-	\$U \$0
		- 17		\$U \$12 646		\$U \$15 600		\$U \$16.356
		17		\$13,040	-	\$15,699	-	\$10,330
	B: FACILITIES CHARGE	208,407	\$0.000	\$0	\$0.000	\$0	\$0.000	\$0
	C: DEMAND CHARGE							
	First 2553 kw	40,801.5	\$6.854	\$279,654	\$7.885	\$321,720	\$8.215	\$335,184
	Next 2553 kw	25,280.4	\$5.350	\$135,250	\$6.155	\$155,601	\$6.412	\$162,098
	Next 2553 kw	15,276.8	\$4.720	\$72,107	\$5.430	\$82,953	\$5.657	\$86,421
	Over 7659 kw	50,268.1	\$3.633	\$182,624	\$4.179	\$210,071	\$4.354	\$218,868
		131,627		\$669,634	-	\$770,344	-	\$802,571
	D: ENERGY CHARGE							
	0-180 hrs use per month	23,692,836.8	\$0.05354	\$1,268,514	\$0.06159	\$1,459,242	\$0.06417	\$1,520,369
	181-360 hrs use per month	23,692,836.8	\$0.03869	\$916,676	\$0.04451	\$1,054,568	\$0.04305	\$1,019,977
	361+ hrs use per month	36,065,772.7	\$0.02431	\$876,759	\$0.02797	\$1,008,760	\$0.02431	\$876,759
		83,451,446	_	\$3,061,949	-	\$3,522,570	_	\$3,417,105
	E: REACTIVE DEMAND ADJUSTMENT	4,009	\$0.682	\$2,734	\$0.782	\$3,135	\$0.817	\$3,276
				\$3 7/7 96/		\$4 311 748		\$4 239 307
	c/kwb			\$0,747,304 \$0,0449		\$0.0517		\$0.0508
	OVERALL CHANGE (%)	7824		φ0.0110		15.04%		13 11%
	used to reference avg customer	4,960,280				1010 170		1011170
ANNUAL		138,395,500		\$6,597,282		\$7,589,547		\$7,482,545
c/kwh				\$0.0477		\$0.0548		\$0.0541
OVERALL	CHANGE (%)					15.04%		13.42%
Winter Pr	ice Below Summer (SUM-WIN)/SUM			13.4%		13.4%		13.9%

MO LARGE POWER PRIMARY VOLTAGE, OFF PEAK - LPGSPO

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

		PRESENT	RATES	PROPOSEI	RATES	RATES W/RA	TE DESIGI
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Reven
A: CUSTOMER CHARGE							
	34.2	\$811.13	\$27,723	\$933.14	\$31,893	\$972.18	\$
	-	\$0.00	\$0	\$0.00	\$0	\$0.00	
	-	\$0.00	\$0	\$0.00	\$0	\$0.00	
	34	_	\$27,723		\$31,893	_	\$:
B: FACILITIES CHARGE	172,417.8	\$2.252	\$388,285	\$2.591	\$446,735	\$2.699	\$4
C: DEMAND CHARGE							
First 2500 kw	81,013.6	\$10.297	\$834,197	\$11.846	\$959,687	\$12.341	\$9
Next 2500 kw	45,449.1	\$8.238	\$374,410	\$9.477	\$430,721	\$9.874	\$4
Next 2500 kw	27,357.1	\$6.900	\$188,764	\$7.938	\$217,161	\$8.270	\$2
Over 7500 kw	26,637.7	\$5.037	\$134,174	\$5.795	\$154,366	\$6.037	\$1
	180,458		\$1,531,545	_	\$1,761,934	_	\$1,8
D: ENERGY CHARGE							
0-180 hrs use per month	32,186,301.6	\$0.06448	\$2,075,373	\$0.07418	\$2,387,580	\$0.07728	\$2,4
181-360 hrs use per month	31,799,860.6	\$0.04344	\$1,381,386	\$0.04997	\$1,589,039	\$0.04834	\$1,5
361+ hrs use per month	30,861,531.4	\$0.02507	\$773,699	\$0.02884	\$890,047	\$0.02507	\$7
	94,847,694	_	\$4,230,457	_	\$4,866,665	_	\$4,7
E: REACTIVE DEMAND ADJUSTMENT	17,553	\$0.682	\$11,971	\$0.782	\$13,727	\$0.817	\$
F: MANUAL BILL USAGE/REVENUE	3,481,018		\$239,640		\$275,685		\$2
REVENUE			\$6,429,621		\$7,396,639		\$7,4
c/kwh			0.0654		0.0752		
OVERALL CHANGE (%)	5280				15.04%		
used to reference ava customer	2 775 129						

WINTER

		PRESENT	RATES	PROPOSE	D RATES	RATES W/RA	TE DESIGN
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
	84.8	\$811.13	\$68,802	\$933.14	\$79,151	\$972.18	\$82,462
		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	85	_	\$68,802	-	\$79,151	-	\$82,462
B: FACILITIES CHARGE	414,204.2	\$2.252	\$932,788	\$2.591	\$1,073,203	\$2.699	\$1,117,937
C: DEMAND CHARGE							
First 2500 kw	152,795.4	\$6.999	\$1,069,415	\$8.052	\$1,230,309	\$8.389	\$1,281,801
Next 2500 kw	71,483.9	\$5.463	\$390,517	\$6.285	\$449,276	\$6.548	\$468,077
Next 2500 kw	33,815.9	\$4.819	\$162,959	\$5.544	\$187,475	\$5.776	\$195,321
Over 7500 kw	46,611.3	\$3.710	\$172,928	\$4.268	\$198,937	\$4.447	\$207,280
	304,706		\$1,795,818	_	\$2,065,997	—	\$2,152,478
D: ENERGY CHARGE				_		—	
0-180 hrs use per month	53,996,438.4	\$0.05467	\$2,951,985	\$0.06289	\$3,395,836	\$0.06552	\$3,537,847
181-360 hrs use per month	52,832,412.3	\$0.03950	\$2,086,880	\$0.04544	\$2,400,705	\$0.04396	\$2,322,513
361+ hrs use per month	59,229,242.6	\$0.02484	\$1,471,254	\$0.02858	\$1,692,772	\$0.02484	\$1,471,254
	166,058,093	_	\$6,510,120	-	\$7,489,313	_	\$7,331,614
E: REACTIVE DEMAND ADJUSTMENT	37,871	\$0.682	\$25,828	\$0.782	\$29,615	\$0.817	\$30,940
F: MANUAL BILL USAGE/REVENUE	8,247,046		\$509,975		\$586,682		\$586,682
REVENUE			\$9,843,331		\$11,323,961		\$11,302,115
c/kwh			\$0.0565		\$0.0650		\$0.0648
OVERALL CHANGE (%)	3592				15.04%		14.82%
used to reference avg customer	1,957,719						
	272 622 854		\$16 070 0F0		¢19 720 600		¢10 704 E02
ANNUAL	272,033,851		\$10,272,952		\$18,720,600		\$18,724,593
OVERALL CHANGE (%)			\$0.0597		φυ.υ087 15 0.4%		φU.U087 15.07%
Winter Price Below Summer (SUM-WIN)/SUM			13.6%		13.6%		14.1%

SUMMER TOTAL (ALL RATES)	792,541,895	\$47,905,641	\$55,111,512	\$55,274,922
WINTER TOTAL (ALL RATES)	1,357,875,470	\$72,808,032	\$83,759,089	\$83,702,817
GRAND TOTAL (ANNUAL - ALL RATES)	2,150,417,364	\$127,310,955	\$146,460,148	\$146,460,285
c/kwh Summer		\$0.0604	\$0.0695	\$0.0697
c/kwh Winter		\$0.0536	\$0.0617	\$0.0616
c/kwh Annual		\$0.0592	\$0.0681	\$0.0681
Winter Price Below Summer (SUM-WIN)/SUM		11.3%	11.3%	11.6%
OVERALL CHANGE (%)			15.041%	15.041%

MO LARGE GENERAL SERVICE

SUMMARY OF PROPOSAL SCENARIO

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates

Rates Designed to Achieve KCP&L's Proposed Increase.

INPUT FOR	MODEL		
	0	Rates With	Proposed
Cust Chg	Current Rates	Increase	Rates
A: CUSTOMER CHARGE	04.00	404 74	407 70
0-24 KW	91.02	104.71	107.78
25-199 KW	91.02	104.71	107.78
200-999 KW	91.02	104.71	107.78
1001+ KVV	///.15	894.04	920.25
Separately Metered Space Heat	2.09	2.40	2.47
	2.604	2,006	2 0 0 4
	2.004	2.990	3.064
PRIMART.	2.159	2.404	2.007
	F 200	F 092	6 159
	5.200	0.902	0.100
	2.790	3.219	3.313
	0.705	0.640	0.017
	2.735	3.146	3.239
	2.591	2.981	3.068
PRIMARY-WINTER - ELEC ONLY	2.530	2.911	2.996
<u>SECUNDART-SUMMER:</u>	0.07007	0.00700	0.00040
0-180 hrs use per month	0.07637	0.08786	0.09043
181-360 hrs use per month	0.05665	0.06517	0.06304
	0.04260	0.04901	0.04260
SECONDARY-WINTER:	0.07047	0.00070	0.00000
0-180 hrs use per month	0.07017	0.08072	0.08309
181-360 hrs use per month	0.04355	0.05010	0.04846
361+ hrs use per month	0.03580	0.04118	0.03580
PRIMARY-SUMMER:	0.07400	0.00500	0.000.11
0-180 hrs use per month	0.07466	0.08589	0.08841
181-360 hrs use per month	0.05530	0.06362	0.06154
361+ hrs use per month	0.04160	0.04786	0.04160
PRIMARY-WINTER:			
0-180 hrs use per month	0.06857	0.07888	0.08120
181-360 hrs use per month	0.04251	0.04890	0.04731
361+ hrs use per month	0.03510	0.04038	0.03510
SECONDARY-WINTER - ALL ELECTRIC			0.070.17
0-180 hrs use per month	0.06120	0.07041	0.07247
181-360 hrs use per month	0.03752	0.04316	0.04175
361+ hrs use per month	0.03140	0.03611	0.03140
PRIMARY-WINTER - ALL ELECTRIC		-	
0-180 hrs use per month	0.05992	0.06893	0.07095
181-360 nrs use per month	0.03669	0.04221	0.04083
361+ nrs use per month	0.03080	0.03543	0.03080
E. SEPAKATELY METEKED S/H-WINTER	0.04704	0.05404	0.05500
	0.04721	0.05431	0.05590
PRIMARY	0.00000	-	-
	0.050	0.754	0.770
F. REACTIVE DEMAND ADJUSTMENT	0.653	0.751	0.773
	100.000/	45.040/	AE 400/
LOS Secondary	100.00%	15.04%	15.19%
LGS Philling	100.00%	15.04%	15.44%
LGS Overall Change ()	0.00%	15.04%	14 689/
	100.00%	15.04%	14.00%
LOA Philliary	100.00%	15.04%	14.47%
LGA Overall Change (*)	0.000/	13.07%	14.6404
Winter Price Bolow Summer (SLIM WINI)/SLIM	0.00%	15.04%	14.04%
Winter Frice Below Summer (SUM-WIN)/SUM	28.0%	17.2%	17.0%
Overall Undrige	\$164 201 222	15.041%	\$180,005,410
Change in Bevenue	φ10 4 ,231,222		\$103,000,410 \$27,717,100
Design Revenue per Devenue			φ24,714,100 ¢04,744,600
Design Revenue per Revenue Summary			φ∠4,/II,003

\$2,504

MO LARGE GENERAL SECONDARY VOLTAGE - LGSS

SUM

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER								
			PRESENT	RATES	PROPOSE	D RATES	RATES W/RA	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	25-199 KW	-	\$91.02	\$0	\$104.71	\$0	NC \$107.78	\$0
	200-999 KW	2,351.1	\$91.02	\$214,001	\$104.71	\$246,189	\$107.78	\$253,407
	1001+ KW	93.4	\$777.15	\$72,621	\$894.04	\$83,544	\$920.25	\$85,993
	Separately Metered Space Heat	-	\$2.09	\$0	\$2.40	\$0	\$2.47	\$0
		2,445	_	\$286,622	-	\$329,732	•	\$339,400
					-			
	B: FACILITIES CHARGE	1,094,490.8	\$2.604	\$2,850,054	\$2.996	\$3,279,094	\$3.084	\$3,375,410
	C: DEMAND CHARGE	1,113,160.9	\$5.200	\$5,788,437	\$5.982	\$6,658,929	\$6.158	\$6,854,845
	D: ENERGY CHARGE							
	0-180 hrs use per month	190,727,153.9	\$0.0764	\$14,565,833	\$0.08786	\$16,757,288	\$0.09043	\$17,247,457
	181-360 hrs use per month	153,242,558.8	\$0.0567	\$8,681,191	\$0.06517	\$9,986,818	\$0.06304	\$9,660,411
	361+ hrs use per month	74.331.905.5	\$0.0426	\$3,166,539	\$0.04901	\$3.643.007	\$0.04260	\$3,166,539
	•	418,301,618	· -	\$26,413,563	· -	\$30,387,112		\$30,074,407
			_		-		· -	
	E: SEPARATELY METERED SPACE HEAT	-	\$0.0472	\$0	\$0.05431	\$0	\$0.05590	\$0
	F: REACTIVE DEMAND ADJUSTMENT	-	\$0.653	\$0	\$0.751	\$0	\$0.773	\$0
	MANUAL BILLS	-		\$0		\$0		\$0
	REVENUE			\$35,338,676		\$40.654.867		\$40,644,061
	c/kwb			\$0.0845		\$0.0972		\$0.0972
				φ0.0040		15 04%		15 01%
	PLUCTUATION (%)	171 110				15.04%		15.01%
	used to reference avy customer	171,113						
WINTER								
			PRESENT	RATES	PROPOSE	D RATES	RATES W/RA	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE							
	A: CUSTOMER CHARGE 0-24 KW	-	\$91.02	\$0	\$104.71	\$0	107.78	\$0
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW	-	\$91.02 \$91.02	\$0 \$0	\$104.71 \$104.71	\$0 \$0	107.78 107.78	\$0 \$0
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW	5,686.8	\$91.02 \$91.02 \$91.02	\$0 \$0 \$517,609	\$104.71 \$104.71 \$104.71	\$0 \$0 \$595,461	107.78 107.78 107.78	\$0 \$0 \$612,919
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW	5,686.8 211.2	\$91.02 \$91.02 \$91.02 \$777.15	\$0 \$0 \$517,609 \$164.131	\$104.71 \$104.71 \$104.71 \$894.04	\$0 \$0 \$595,461 \$188,818	107.78 107.78 107.78 920.25	\$0 \$0 \$612,919 \$194,354
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat	5,686.8 211.2	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09	\$0 \$0 \$517,609 \$164,131 \$0	\$104.71 \$104.71 \$104.71 \$894.04 \$2 40	\$0 \$0 \$595,461 \$188,818 \$0	107.78 107.78 107.78 920.25 2 47	\$0 \$0 \$612,919 \$194,354 \$0
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat	5,686.8 211.2	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09	\$0 \$0 \$517,609 \$164,131 <u>\$0</u> \$681 740	\$104.71 \$104.71 \$104.71 \$894.04 \$2.40	\$0 \$0 \$595,461 \$188,818 <u>\$0</u> \$784 270	107.78 107.78 107.78 920.25 2.47	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat	5,686.8 211.2 	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09	\$0 \$0 \$517,609 \$164,131 <u>\$0</u> \$681,740	\$104.71 \$104.71 \$104.71 \$894.04 \$2.40	\$0 \$0 \$595,461 \$188,818 <u>\$0</u> \$784,279	107.78 107.78 107.78 920.25 2.47	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE	5,686.8 211.2 5,898 2,585,448.8	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604	\$0 \$0 \$517,609 \$164,131 <u>\$0</u> \$681,740 \$6,732,509	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996	\$0 \$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004	107.78 107.78 107.78 920.25 2.47 \$3.084	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219	\$0 \$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313	\$0 \$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219	\$0 \$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069	107.78 107.78 920.25 2.47 \$3.084 \$3.313	\$0 \$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219	\$0 \$0 \$595,461 \$188,818 <u>\$0</u> \$784,279 \$7,746,004 \$6,173,069	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072	\$0 \$0 \$595.461 \$188.818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797	107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000	\$104.71 \$104.71 \$194.01 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.05110	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580	\$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454	\$104.71 \$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-361 hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0436 \$0.0436 \$0.0436 \$0.0436	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.05110 \$0.04118 \$0.05431	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580	\$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0472	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.05010 \$0.04118 \$0.05431	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0427 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547	107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month 181-360 hrs us	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.05431	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.05590	\$0 \$0 \$12,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-361 h rs use per month 181-361 h rs use per month 181-362 H REAL SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$66,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month C: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$\$0,0736	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$5,0847	107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0,0736	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.05010 \$0.05411 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15 0.4%	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.05590	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15 31%
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0.0736	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15.04%	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15,31%
	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-361 hrs use per month 181-361 hrs use per month 181-361 hrs use per month 181-361 hrs use per month 181-362 hrs use per month 181-363 hrs use per month 181-363 hrs use per month 181-363 hrs use per month 181-364 hrs use per month 181-365	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0 115,782	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$66,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,888 \$0.0736	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15,04%	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15,31%
ANNUAL E	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer ENERGY/REVENUE	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0 115,782 1,101,179,053	\$91.02 \$91.02 \$97.77.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0.0736 \$85,399,574	\$104.71 \$104.71 \$894.04 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15.04% \$98,244,598	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$246,340 \$57,725,308 \$0.0849 15,31% \$98,369,369
ANNUAL E	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0 115,782 1,101,179,053	\$91.02 \$91.02 \$97.77.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0358 \$0.0358	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0.0736 \$85,399,574 \$0.0776	\$104.71 \$104.71 \$194.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15.04% \$98,244,598 \$0.0892	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15.31% \$98,369,369 \$0.0893
ANNUAL E c/kwh	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month 181-360 hrs u	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0 115,782 1,101,179,053	\$91.02 \$91.02 \$91.02 \$777.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.0472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$681,740 \$6,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0.0736 \$85,399,574 \$0.0776	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$0 \$784,279 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15,04% \$98,244,598	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$0 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15,31% \$98,369,369 \$0.0893 15,19%
ANNUAL E c/kwh FLUCTUA' Winter Priu	A: CUSTOMER CHARGE 0-24 KW 25-199 KW 200-999 KW 1001+ KW Separately Metered Space Heat B: FACILITIES CHARGE C: DEMAND CHARGE D: ENERGY CHARGE 0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month 361+ hrs use per month 361+ hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 181-360 hrs use per month 361+ hrs use per month 181-360 hrs use per month 361+	5,686.8 211.2 5,898 2,585,448.8 1,917,697.8 313,999,870.2 248,658,627.3 117,402,221.7 680,060,719 - 2,060 2,816,716.0 115,782 1,101,179,053	\$91.02 \$91.02 \$97.77.15 \$2.09 \$2.604 \$2.798 \$0.0702 \$0.0436 \$0.0358 \$0.0358 \$0.04472 \$0.653	\$0 \$0 \$517,609 \$164,131 \$0 \$66,732,509 \$5,365,718 \$22,033,371 \$10,829,083 \$4,203,000 \$37,065,454 \$0 \$1,345 \$214,132 \$50,060,898 \$0.0736 \$85,399,574 \$0.0776 12,9%	\$104.71 \$104.71 \$894.04 \$2.40 \$2.996 \$3.219 \$0.08072 \$0.05010 \$0.04118 \$0.05431 \$0.751	\$0 \$595,461 \$188,818 \$7,746,004 \$6,173,069 \$25,346,070 \$12,457,797 \$4,834,623 \$42,638,490 \$0 \$1,547 \$246,340 \$57,589,730 \$0.0847 15.04% \$98,244,598 \$0.0892 15.04% \$2,9%	107.78 107.78 107.78 920.25 2.47 \$3.084 \$3.313 \$0.08309 \$0.04846 \$0.03580 \$0.05590 \$0.773	\$0 \$612,919 \$194,354 \$807,273 \$7,973,524 \$6,353,333 \$26,090,249 \$12,049,997 \$4,203,000 \$42,343,246 \$0 \$1,593 \$246,340 \$57,725,308 \$0.0849 15,31% \$98,369,369 \$0.0893 15,19% \$2,6%

MO LARGE GENERAL PRIMARY VOLTAGE - LGSP

SUMMER

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

			PRESENT	RATES	PROPOSED RATES		RATES W/RATE DESIGN	
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE	-	\$01.02	\$0	\$104.71	¢0	¢107.79	¢0
	25-199 KW		\$91.02	\$0 \$0	\$104.71	φ0 \$0	\$107.78	\$0 \$0
	200-999 KW	195.0	\$91.02	\$17 746	\$104.71	\$20 415	\$107.78	\$21 013
	1001+ KW	61.5	\$777.15	\$47,773	\$894.04	\$54,958	\$920.25	\$56.570
	Separately Metered Space Heat	-	\$2.09	\$0	\$2.40	\$0	\$2.47	\$0
		256	· · · -	\$65,519		\$75,373		\$77,583
	B: FACILITIES CHARGE	217,109.4	\$2.159	\$468,739	\$2.484	\$539,300	\$2.557	\$555,149
	C: DEMAND CHARGE	215,373.5	\$5.081	\$1,094,313	\$5.845	\$1,258,858	\$6.017	\$1,295,902
	D: ENERGY CHARGE							
	0-180 hrs use per month	37,215,734.7	\$0.0747	\$2,778,527	\$0.08589	\$3,196,459	\$0.08841	\$3,290,243
	181-360 hrs use per month	28,452,913.8	\$0.0553	\$1,573,446	\$0.06362	\$1,810,174	\$0.06154	\$1,750,992
	361+ hrs use per month	11,975,565.7	\$0.0416	\$498,184	\$0.04786	\$573,151	\$0.04160	\$498,184
		77,644,214	-	\$4,850,156	-	\$5,579,784		\$5,539,419
	E: SEPARATELY METERED SPACE HEAT	-	\$0.0000	\$0	\$0.00000	\$0	\$0.00000	\$0
	F: REACTIVE DEMAND ADJUSTMENT	19,995	\$0.653	\$13,057	\$0.751	\$15,016	\$0.773	\$15,456
						-		
	MANUAL BILLS	-		\$0		\$0		\$0
	REVENUE			\$6,491,784		\$7,468,331		\$7,483,509
	c/kwh			\$0.0836		\$0.0962		\$0.0964
	FLUCTUATION (%)					15.04%		15.28%
	used to reference avg customer	302,781						
WINTER								
			PRESENT	RATES	PROPOSE	D RATES	RATES W/R	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE							
	0-24 KW		\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
	25-199 KW		\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
	200-999 KW	476.5	\$91.02	\$43,371	\$104.71	\$49,894	\$107.78	\$51,357
	1001+ KW	141.9	\$777.15	\$110,280	\$894.04	\$126,867	\$920.25	\$130,587
	Separately Metered Space Heat	619	\$2.09	\$U \$153.651	\$2.40	\$U \$176 762	\$2.47	\$U \$191 044
		010	-	φ100,001	-	φ170,70 <u>2</u>		\$101, 344
	B: FACILITIES CHARGE	520,207.7	\$2.159	\$1,123,128	\$2.484	\$1,292,196	\$2.557	\$1,330,171
	C: DEMAND CHARGE	375,983.6	\$2.735	\$1,028,315	\$3.146	\$1,182,844	\$3.239	\$1,217,811
	D: ENERGY CHARGE	05 045 477 0	* 0.0000	¢4.474.005	60 07000	AF 4 4 4 4 07	* 0.00400	*5 005 407
	0-180 hrs use per month	65,215,477.8	\$0.0686	\$4,471,825	\$0.07888	\$5,144,197	\$0.08120	\$5,295,497
	181-360 nrs use per month	49,093,759.6	\$0.0425	\$2,086,976	\$0.04890	\$2,400,685	\$0.04731	\$2,322,626
	361+ hrs use per month	133 308 062	\$0.035T	\$7 228 819	\$0.04038	\$8 315 688	\$0.03510	\$8 288 140
		133,398,002	-	ψ1,220,019	-	\$0,515,000		ψ0,200,140
	E: SEPARATELY METERED SPACE HEAT	-	\$0.0000	\$0	\$0.00000	\$0	\$0.00000	\$0
	F: REACTIVE DEMAND ADJUSTMENT	39,460	\$0.653	\$25,767	\$0.751	\$29,634	\$0.773	\$30,502
	MANUAL BILLS	1,977,540.0		\$420,752		\$484,038		\$484,038
	REVENUE			\$9,980,432		\$11,481,163		\$11,532,607
	c/kwh			\$0.0748		\$0.0861		\$0.0865
	FLUCTUATION (%)					15.04%		15.55%
	used to reference avg customer	215,714						
		212 010 916		¢16 470 016		¢19.040.40E		¢10.016.116
c/kwh		213,019,010		\$0,472,210		\$10,949,493		\$0.0893
FLUCTUA	TION (%)			φ0.0770		15 04%		15 44%
Winter Pri	ce Below Summer (SUM-WIN)/SUM			10.5%		10.5%		10.3%
	. ,							
SUMMED		105 015 022		\$41 830 /60		\$48 123 100		\$48 127 570
	OTAL (LGSS/LGSP)	813 458 781		\$60.041.331		\$69,070 893		\$69.257.915
GRAND TO	DTAL (ANNUAL-LGSS/LGSP)	1,314.198.870		\$101,871.790		\$117,194.092		\$117,385.484
c/kwh				\$0.0775		\$0.0892		\$0.0893
OVERAL O	CHANGE (%)					15.04%		15.23%

MO LARGE GENERAL

SECONDARY VOLTAGE, ALL ELECTRIC (ONE METER) - LGSSA

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER								
			PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE		¢01.02	0.9	£104 71	¢0.	¢107 79	¢0,
	0-24 KW		\$91.02 ¢01.02	\$U	\$104.71 \$104.71	\$U \$0	\$107.70 \$107.79	φ0 \$0
	200 000 KW	- 529.1	\$91.02 \$01.02	۵۵ ۹۸¢ ۵۵ ۹۸¢	\$104.71 \$104.71	φ0 \$55.202	\$107.70 \$107.79	ΦU \$56.01/
	1001+ KW	163.5	\$777.15	\$127.081	\$104.71	\$1/6 195	\$920.25	\$150,914
	Senarately Metered Snace Heat	-	\$2.09	\$0	\$2.40	\$0	\$2.47	\$00,+01 \$0
		692	φ2.00	\$175,144	φ2.40	\$201,487	φ2.47	\$207,394
	B: FACILITIES CHARGE	541.732.6	\$2.604	\$1,410.672	\$2.996	\$1.623.031	\$3.084	\$1.670.703
		100 714 0	\$5.000	¢1,110,012	\$2.000	¢1,020,001	\$0.00 T	¢1,010,100
	C: DEMAND CHARGE	496,711.6	\$5.200	\$2,582,900	\$5.982	\$2,971,329	\$6.158	\$3,058,750
	D: ENERGY CHARGE							
	0-180 hrs use per month	87,664,673.3	\$0.0764	\$6,694,951	\$0.08786	\$7,702,218	\$0.09043	\$7,927,516
	181-360 hrs use per month	80,638,900.7	\$0.0567	\$4,568,194	\$0.06517	\$5,255,237	\$0.06304	\$5,083,476
	361+ hrs use per month	47,042,429.8	\$0.0426	\$2,004,008	\$0.04901	\$2,305,549	\$0.04260	\$2,004,008
		215,346,004	-	\$13,267,152	_	\$15,263,005	_	\$15,015,000
	E: SEPARATELY METERED SPACE HEAT	-	\$0.0472	\$0	\$0.05431	\$0	\$0.05590	\$0
	F: REACTIVE DEMAND ADJUSTMENT	3,198	\$0.653	\$2,088	\$0.751	\$2,401	\$0.773	\$2,472
				* ***		* ****		* ***
	MANUAL BILLS	3,458,714.2		\$263,589		\$303,237		\$303,237
	REVENUE			\$17,701,546		\$20,364,490		\$20,257,556
				\$0.0822		\$0.0946		\$0.0941
	used to reference ava customer	311 385				15.04%		14.44%
	used to reference avg customer	511,505						
WINTER								
			PRESENT	RATES	PROPOSED	RATES	RATES W/RA	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE		¢04.00	¢o	£404 74	¢o	¢407.70	¢o
	0-24 KW		\$91.02	\$U \$0	\$104.71 \$404.71	\$U ©	\$107.78	\$U \$0
	200 000 KW	1 202 /	\$91.02 \$01.02	φ∪ ¢126 720	\$104.71 \$104.71	ወ ወ ወ ወ ወ ወ ወ ወ ወ ወ ወ ወ ወ ወ	\$107.70 \$107.79	ΦU \$150.076
	1001+ KW	1,352.4	\$91.02 \$777.15	\$120,735	\$104.71	\$202 027	\$020.25	\$100,070
	Senarately Metered Snace Heat	400.0	\$2.00	\$040,781 \$0	\$2.04 \$2.40	\$352,037 \$0	\$920.23 \$2.47	\$403,331 \$0
	Separately metered Space freat	1,831	ψ2.00	\$467,520	φ2.40	\$537,839	ψ2.+1	\$553,607
		1 429 104 6	£2 604	¢2 744 925		£4 208 E62	£3.084	¢4 425 115
	B. FACILITIES CHARGE	1,430,104.0	\$2.004	\$3,744,623	\$2.990	\$4,306,362	\$3.064	φ4,435,115
	C: DEMAND CHARGE	1,065,538.4	\$2.591	\$2,760,810	\$2.981	\$3,176,370	\$3.068	\$3,269,072
	D: ENERGY CHARGE							
	0-180 hrs use per month	188,044,009.8	\$0.0612	\$11,508,293	\$0.07041	\$13,240,179	\$0.07247	\$13,627,549
	0-180 hrs use per month 181-360 hrs use per month	188,044,009.8 168,838,480.0	\$0.0612 \$0.0375	\$11,508,293 \$6,334,820	\$0.07041 \$0.04316	\$13,240,179 \$7,287,069	\$0.07247 \$0.04175	\$13,627,549 \$7,049,007
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month	188,044,009.8 168,838,480.0 94,112,123.7	\$0.0612 \$0.0375 \$0.0314	\$11,508,293 \$6,334,820 \$2,955,121	\$0.07041 \$0.04316 \$0.03611 _	\$13,240,179 \$7,287,069 \$3,398,389	\$0.07247 \$0.04175 \$0.03140	\$13,627,549 \$7,049,007 \$2,955,121
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613	\$0.0612 \$0.0375 \$0.0314	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234	\$0.07041 \$0.04316 \$0.03611	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636	\$0.07247 \$0.04175 \$0.03140	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613	\$0.0612 \$0.0375 \$0.0314 — \$0.0472	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0	\$0.07041 \$0.04316 \$0.03611 \$0.05431	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0	\$0.07247 \$0.04175 \$0.03140 \$0.05590	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND AD IUSTMENT	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613	\$0.0612 \$0.0375 \$0.0314	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2 517	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854	\$0.0612 \$0.0375 \$0.0314 - \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 <u>\$2,955,121</u> \$20,798,234 \$0 \$2,517 \$547,402	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8	\$0.0612 \$0.0375 \$0.0314 	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%)	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 <u>\$3,398,389</u> \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04%	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721 14.83%
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8 246,320	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04%	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721 14.83%
	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer	188,044,009.8 188,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8 246,320 670,012,120	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04%	\$0.07247 \$0.04175 \$0.03140 	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721 14.83% \$52,770,745
ANNUAL I	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer ENERGY/REVENUE	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8 246,320 679,012,130	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628 \$46,022,853 \$0.0678	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04% \$52,945,530 \$0.0780	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$22,979 \$629,739 \$32,522,189 \$0.0721 14.83% \$52,779,745 \$0,0777
ANNUAL I c/kwh	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer ENERGY/REVENUE TION (%)	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8 246,320 679,012,130	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628 \$46,022,853 \$0.0678	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04% \$52,945,530 \$0.0780 \$0.0780	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721 14.83% \$52,779,745 \$0.0777 14 68%
ANNUAL I c/kwh FLUCTUA Winter Pri	0-180 hrs use per month 181-360 hrs use per month 361+ hrs use per month 361+ hrs use per month E: SEPARATELY METERED SPACE HEAT F: REACTIVE DEMAND ADJUSTMENT MANUAL BILLS REVENUE c/kwh FLUCTUATION (%) used to reference avg customer ENERGY/REVENUE TION (%) ce Below Summer (SUM-WIN)/SUM	188,044,009.8 168,838,480.0 94,112,123.7 450,994,613 - 3,854 9,212,798.8 246,320 679,012,130	\$0.0612 \$0.0375 \$0.0314 \$0.0472 \$0.653	\$11,508,293 \$6,334,820 \$2,955,121 \$20,798,234 \$0 \$2,517 \$547,402 \$28,321,308 \$0.0628 \$46,022,853 \$0.0678 23,6%	\$0.07041 \$0.04316 \$0.03611 \$0.05431 \$0.751	\$13,240,179 \$7,287,069 \$3,398,389 \$23,925,636 \$0 \$2,894 \$629,739 \$32,581,041 \$0.0722 15.04% \$52,945,530 \$0.0780 \$0.0780 15.04% 23.6%	\$0.07247 \$0.04175 \$0.03140 \$0.05590 \$0.773	\$13,627,549 \$7,049,007 \$2,955,121 \$23,631,677 \$0 \$2,979 \$629,739 \$32,522,189 \$0.0721 14.83% \$52,779,745 \$0.0777 14.68% 23.3%

MO LARGE GENERAL

PRIMARY VOLTAGE, ALL ELECTRIC (ONE METER) - LGSPA

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

BILLING LUMTS PROCESS FATES Taxo PROCESS FATES FATES CATES WART DESIGN Face A. CUSTORER CHARGE D.24 AV VICTOR SUBJECT AV SUBJECT AV	SUMMER			Nates Designe	a to Adheve i		morease.		
BILLING UNTS Rate Revenue Rate Revenue Rate Revenue -A. CUETOMER CHARGE - STIPZ St StiPZ St StiPZ St StiPZ				PRESENT	RATES	PROPOSED	RATES	RATES W/RAT	TE DESIGN
A. CUSTOMER CHARGE Solution Solution <th></th> <th></th> <th>BILLING UNITS</th> <th>Rate</th> <th>Revenue</th> <th>Rate</th> <th>Revenue</th> <th>Rate</th> <th>Revenue</th>			BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
0.4 kW - 591/22 50 510/27 50 510/27 50 25. 50x W 5 591/22 50 510/27 50 510/27 50 25. 50x W 591/22 50 510/27 500/28 550/28 550/28 550/28 550/27 500/28 550/27 500/28 500/27 500/28 500/27 500/28 500/27 500/28 500/27 500/28 500/27 5		A: CUSTOMER CHARGE							
B-168 (KW) 1-0 591/2 50 51/2/1 50 50 51/2/1 50 51/2/1 50 51/2/2 50 51/2/2 50 50 51/2/2 50 50 51/2/2 50 50 51/2/2 50 50 51/2/2 50 50 50		0-24 KW	-	\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
200.698 kV 6.6 591/02 500/07 501/02 500/07		25-199 KW		\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
U01+ V/V 39.4 \$777.15 \$0.0533 \$0.04 \$0.00 \$0.2.0 \$0.000 \$0.2.0 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.00000 \$0.0000 \$0.		200-999 KW	6.6	\$91.02	\$597	\$104.71	\$687	\$107.78	\$707
Separately Meters Stoke Heat		1001+ KW	39.4	\$777.15	\$30,583	\$894.04	\$35,183	\$920.25	\$36,214
No. Display Display Display Display B: FACULTIES CHARGE 190,0061 \$23,000 \$23,000 \$23,000 \$20,0000 \$20,00000 \$20,00000 \$20,00000<		Separately Metered Space Heat	-	\$2.09	\$0	\$2.40	\$0	\$2.47	\$0
B FACULTIES CHARGE 155,056.8 32,119 S33,002 52,444 S38,056 S2,557 \$400,418 D C: DEMAND CHARGE 130,100.2 \$5,061 56,61 56,641 \$50,017 \$750,362 \$50,017 \$750,362 \$50,017 \$750,362 \$50,017 \$51,246,073 \$50,0658 \$2,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0614 \$52,012,736 \$50,0016 \$52,012,736 \$50,0016 \$52,012,736 \$50,0106 \$52,012,736 \$50,0016 \$51,0126 \$51,0126 \$50,000 \$50 \$50,000 \$50 \$50,000 \$50 \$50,000 \$50 \$50,000 \$50 \$50,000 \$50 \$51,026 \$51,026 \$51,026 \$51,026 \$51,026 \$51,026 \$51,026 \$50,000 \$50,000 \$50,0000 \$50,0000 \$50,0000 \$50,0000 \$50,0000 \$50,0000 \$50,0000 <t< td=""><td></td><td></td><td>40</td><td>_</td><td>ψ01,100</td><td>—</td><td>433,003</td><td>—</td><td>\$30,321</td></t<>			40	_	ψ01,100	—	433,003	—	\$30,321
C. DEMAND CHANGE 130,185.2 55,015 561,485 5760,500 \$6,017 \$773,342 D. P. SHEROV CHANGE 23,43,976.2 \$0,0747 \$1,149,073 \$0,0932 \$1,10,089 \$0,00354 \$1,27,203 1.55,053,770 \$0,0747 \$1,149,073 \$0,0932 \$1,10,089 \$3,00354 \$1,27,203 351 - hn use par month \$1,169,080 \$50,0776 \$5,003770 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003776 \$5,003773 \$5,20378 \$5,002772 \$5,002778 \$5,007778 \$5,007		B: FACILITIES CHARGE	156,596.8	\$2.159	\$338,092	\$2.484	\$388,986	\$2.557	\$400,418
DE-INERGY CHARGE 20.433.876.2 (30.0652,40.2) 50.0757 (30.0652,40.2) 50.0858 (30.0522,51,43,94) 50.08588 (30.0522,51,43,94) 50.08528 (30.0522,51,43,94) 50.08528 (30.0520,51,52) 50.08528 (30.0521,51,52) 50.0751 50.00580 (30.0221,51,52,52,557,32) 50.0751 (30.0528,51,52,52,53,51,52,52,52,52,52,52,52,52,52,52,52,52,53,51,52,52,52,52,52,53,51,52,52,53,52,52,53,51,52,52,53,52,52,53,51,52,53,53,52,53,53,52,53,53,52,53,53,52,53,53,54,53,53		C: DEMAND CHARGE	130,188.2	\$5.081	\$661,486	\$5.845	\$760,950	\$6.017	\$783,342
0-160 hr use per month 23.333/F2.2 30.0747 \$1.146.573 30.08598 \$2.012.786 30.08514 \$2.071.786 301 - hr use per month 1.03.0359 \$2.012.786 \$0.0476 \$1.146.397 \$0.04568 \$2.012.786 \$0.04568 \$2.012.786 \$0.04568 \$2.017.786 \$0.04768 \$2.03769 \$0.04768 \$2.007.786 \$0.04768 \$2.017.376 \$0.04000 \$0 \$0.04000 \$0 \$0.04000 \$0 \$0.04000 \$0 \$0.04000 \$0 \$0.04000 \$0 \$0.00000 \$0 \$0.04000 \$0 \$0.04000 \$0 \$0.00000		D: ENERGY CHARGE							
18-060 hrs use per month 20.0652 42.2 bit 20.000 50.0633 5 51.143.949 51.00000 50.0000 50.00000		0-180 hrs use per month	23,433,876.2	\$0.0747	\$1,749,573	\$0.08589	\$2,012,736	\$0.08841	\$2,071,789
Bit Ins use per month 1.6500.0615.4 .9370.202 S0.0416 3210.257 .33.00.000 S0.04160 3210.257 .33.00.000 S0.04160 3210.257 .33.00.000 S0.04160 3210.257 .33.00.000 S0.0000 S0.00000 S0.0000 <ths0.00000< th=""></ths0.00000<>		181-360 hrs use per month	20,686,240.2	\$0.0553	\$1,143,949	\$0.06362	\$1,316,059	\$0.06154	\$1,273,031
63,780,762 53,507,760 64,003,863 53,656,077 E: SEPARATELY METERED SPACE HEAT - \$0,0000 \$0 \$0,0000 \$0 \$0,0000 \$0 \$0,0000 \$00 \$00 \$0,0000 \$00 \$00,000 \$00 \$00,000 \$00 \$0,0000 \$00 \$0,0000 <td></td> <td>361+ hrs use per month</td> <td>14,669,645.4</td> <td>\$0.0416</td> <td>\$610,257</td> <td>\$0.04786</td> <td>\$702,089</td> <td>\$0.04160</td> <td>\$610,257</td>		361+ hrs use per month	14,669,645.4	\$0.0416	\$610,257	\$0.04786	\$702,089	\$0.04160	\$610,257
E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 F: REACTIVE DEMAND ADJUSTMENT 8,184 \$0.653 \$5,344 \$0.751 \$6,146 \$0.773 \$6,326 PENEMUE Charth Count of reference avg customer T.280.514 \$0.072 \$0.222.22.22 \$0.228.22.28 \$0.228.22 \$0.288.22			58,789,762	-	\$3,503,780	—	\$4,030,883	-	\$3,955,077
F: REACTIVE DEMAND ADJUSTMENT 8,194 \$0.653 \$5,344 \$0.751 \$6,164 \$0.773 \$6,326 REVENUE (whin FLUCTUATION (%) and ordenance arg customer 1.200.614 \$4,539,882 \$5,222,836 \$5,182,085 \$5,00.881 WINTER Image: state arg customer 1.200.614 Image: state arg customer Ima		E: SEPARATELY METERED SPACE HEAT	-	\$0.0000	\$0	\$0.00000	\$0	\$0.00000	\$0
REVENUE bowh FLUCTUATION (%) used to reference arg customer \$4,539,882 1,280,514 \$5,222,836 50,0772 \$5,222,836 50,0781 \$5,122,085 15,04% \$5,122,085 15,04% WINTER Image: Second s		F: REACTIVE DEMAND ADJUSTMENT	8,184	\$0.653	\$5,344	\$0.751	\$6,146	\$0.773	\$6,326
chvin FLUCTUATION (%) used for reference avg customer 50.0514 50.0588 50.0588 50.0588 WITER PRESENT PATES PROPOSED RATES Rate Revenue Rate Revenue Rate Revenue Rate Revenue Rate Revenue Rate Rate Rate Revenue -2.4 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 20-34 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 20-099 KW 16.3 \$91.02 \$1.80.425 \$20.44 \$1.01.045 \$22.47 \$0 31001-KW 103.5 \$57.71 \$20.09.250 \$22.44 \$1.01.045 \$22.657 \$1.04.01.50 C: DEMAND CHARGE 200.072.20 \$50.075.1 \$20.09.250 \$2.444 \$1.01.045 \$2.2657 \$1.04.01.50 C: DEMAND CHARGE 288.505.4 \$2.530 \$72.9.919 \$2.911 \$30.89.89 \$2.986 \$884.362 D: ENERGY CHARGE \$1.761.577.6 \$0.0059 \$3.077		REVENUE			\$4,539,882		\$5,222,836		\$5,182,085
FLUCTUATION (%) used to reference arg customer 15.04% 14.15% WINTER Image: PRESENT RATES Rate PROPOSED RATES Rate Rate Rate Revenue -2.4 UV 22-199 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 -2.4 VW 22-199 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 24-WW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 20-699 KW 16.3 \$97.715 \$80.435 \$894.44 \$92.233 \$\$22.25 \$92.245 Separately Metrics Space Heat - - \$97.715 \$80.435 \$94.236 \$2.49 \$94.236 \$2.49 \$94.236 \$2.47 \$90.996 \$86.362 \$2.557 \$1.040.150 \$2.557 \$1.040.150 \$2.557 \$1.040.150 \$2.575 \$1.040.150 \$2.575 \$1.040.150 \$2.49 \$94.236 \$2.49 \$94.236 \$2.457 \$94.236 \$2.557 \$1.040.150 \$2.557 \$1.040.150 \$2.577 \$1.040.150<		c/kwh			\$0.0772		\$0.0888		\$0.0881
used to reference avg outstoner 1,280,514 WINTER PRESENT RATES PROPOSED RATES Rate Rate Revenue A. CUSTOMER CHARGE 0,24,407 50 \$10,77,8 \$0 24,407 - \$11,80 \$10,77,8 \$0 \$10,77,8 \$0 20,4907 - \$11,62 \$0 \$10,47,1 \$0 \$10,77,8 \$0 20,4990 KW 103,5 \$91,02 \$0 \$10,47,1 \$1,703 \$10,77,6 \$0 20,999 KW 103,5 \$97,15 \$00,435 \$22,40 \$20,29 \$24,40 \$1,010,455 \$22,47 \$20 B: FACILITIES CHARGE 406,785,4 \$2,159 \$87,820 \$2,444 \$1,010,455 \$2,297 \$1,940,150 \$2,297 \$1,940,150 \$2,297 \$1,940,150 \$2,297 \$1,940,150 \$2,297 \$2,99,19 \$2,911 \$89,989 \$2,996 \$84,362 D: ENERGY CHARGE 51,761,577,6 \$0,0599 \$3,101,554 \$0,00796 \$3,577,484 \$0,04221 \$1,822,966		FLUCTUATION (%)					15.04%		14.15%
NITER PRESENT RATES Rate PRESENT RATES Rate PROPOSE RATES Rate RATES WRATE DESIGN Revenue A: CUSTOMER CHARGE 0-24 KW . \$91,02 \$0 \$104,71 \$0 \$107,78 \$0 20-99 KW . \$91,02 \$1,40 \$104,71 \$0 \$107,78 \$10,70 20-99 KW . \$91,02 \$1,40 \$104,71 \$0 \$107,78 \$1,50 200-999 KW 103,5 \$777,715 \$80,043 \$22,503 \$22,47 \$50,050 Separately Meterd Space Heat \$20 \$31,915 \$24,40 \$30,255 \$1,04,0150 C: DEMAND CHARGE \$28,004 \$32,291 \$839,839 \$30,679,926 \$30,0005 \$3,67,244 0-160 hrs use per month \$1,761,577,6 \$0,0599 \$3,101,554 \$0,0683 \$3,67,268 \$0,00000 \$0 \$0,0000 \$0 \$0,0000 \$0 \$0,0779 \$2,817,16 \$0,051,71 \$0,0343 \$29,127,13 \$0,0678 \$3,67,244 \$0,027,03 \$2,817,46 <		used to reference avg customer	1,280,514						
Instrument PRESENT RATES PREOPOSE D RATES Rate RATES WRATE DESIGN A: CUSTOMER CHARGE 0-24 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 24-KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 20-999 KW - \$91.02 \$0 \$104.71 \$0 \$107.78 \$0 200-999 KW 16.3 \$91.02 \$1.40 \$10.471 \$1.703 \$107.78 \$0 200-999 KW 16.3 \$91.02 \$1.400 \$104.71 \$1.703 \$107.78 \$1.733 200-999 KW 10.2 \$20.09 \$2.40 \$90.233 \$22.47 \$90.93 \$2.47 \$90.950 \$2.47 \$90.950 \$2.47 \$90.950 \$2.47 \$90.950 \$90.433 \$91.72 \$1.040.150 \$2.296 \$884.362 D: ENCRY CHARGE 289.055.4 \$2.300 \$72.991 \$2.911 \$839.839 \$2.996 \$884.362 D: ENREGY CHARGE 51.761.577.6 \$0.0599	WINTER								
BILLING UNITS Rate Revenue Rate Revenue Rate Revenue A: CUSTOMER CHARGE - \$91,02 \$0 \$104,71 \$0 \$107,78 \$0 22-199 KW - \$91,02 \$0 \$104,71 \$0 \$107,78 \$0 200-099 KW 16.3 \$91,02 \$1,800 \$104,71 \$1,703 \$107,78 \$0 200-999 KW 103,5 \$91,771 \$80,435 \$894,04 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,233 \$92,235 \$2,966 \$94,386 \$1,00,465 \$2,257 \$1,00,160 \$95,296 \$2,011 \$80,989,989 \$2,996 \$98,4,362 \$99,039,839,839 \$2,996 \$98,4,362 D: ENERGY CHARGE 0.00,776,6 \$0,0599 \$3,101,554 \$0,00,683 \$3,1,673,551 \$90,0000 \$90 \$93,079,85 \$3,0,77				PRESENT	RATES	PROPOSED	RATES	RATES W/RAT	TE DESIGN
A: CUSTOMER CHARGE - S91.02 S0 S104.71 S0 S107.78 S0 26-199 KW 16.3 S91.02 S0 \$104.71 S0 \$107.78 \$107.78 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$107.78 \$17.73 \$17.74 \$17.70 \$10.71 \$10.720 \$00.0000 \$00 \$00.0000 <td></td> <td></td> <td>BILLING UNITS</td> <td>Rate</td> <td>Revenue</td> <td>Rate</td> <td>Revenue</td> <td>Rate</td> <td>Revenue</td>			BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
Ar. Cust IDMER CHARGE St 102 \$00 \$104.71 \$00 \$107.78 \$00 221-19 KW 16.3 \$91.02 \$00 \$104.71 \$1,703 \$107.78 \$00 200-99 KW 16.3 \$91.02 \$1.400 \$104.71 \$1,703 \$107.78 \$00 200-99 KW 100.5 \$777.15 \$80.40 \$104.71 \$1,703 \$202.23 \$22.42 \$50 Separately Metered Space Heat - \$2.0 \$81.915 \$2.44 \$51.00.456 \$22.47 \$50 E FACILITIES CHARGE 406.785.4 \$2.190 \$377.78.9 \$2.91 \$83.98.9 \$2.996 \$844.30 C: DEMAND CHARGE 2886.50.4 \$2.530 \$779.919 \$2.911 \$83.98.99 \$2.996 \$846.30 O: 100 hrs use per month \$51.761.577.6 \$0.0599 \$3.101.564 \$0.00008 \$3.967.264 \$3.92.296 \$0.07008 \$3.967.264 I = 100 hrs use per month \$51.761.577.80 \$0.0597 \$1.944.568 \$0.00428 \$17.63.377 \$6.									
D24 TW 1 38102 20 3102.1 30 300.75 30 200-399 KW 16.3 \$91.02 \$14.80 \$10.71 \$1,703 \$107.78 \$107.73 \$107.73 \$107.73 \$107.73 </td <td></td> <td></td> <td></td> <td>¢01.02</td> <td>¢o</td> <td>¢104 71</td> <td>¢0</td> <td>¢107.79</td> <td>0.2</td>				¢01.02	¢o	¢104 71	¢0	¢107.79	0.2
Long KW 1 391 02 S104.71 S107.75 S10.773 S107.75 S107.		0-24 KW	-	\$91.02 \$01.02	\$U \$0	\$104.71 \$104.71	\$U \$0	\$107.78 \$107.79	\$U \$0
200-99-97/V 103.3 391-02 31,440 31,47.1 31,7.3 3107.6 317.7 10011 KW 103.5 \$777.15 \$604.455 \$92,533 \$52.205 \$95,246 Separately Metered Space Heat - \$20.0 \$30.17.6 \$94.255 \$52.40 \$30.255 \$95,246 Separately Metered Space Heat - \$20.0 \$30.17.6 \$30.247 \$30.247 \$30.247 \$30.247 \$30.247 \$30.247 \$30.247 \$30.267 \$31.640.255 \$22.41 \$31.70.155 \$22.57 \$1.040.150 \$31.761.577.6 \$30.0599 \$3.101.554 \$30.06893 \$3.3.67.926 \$0.07095 \$3.672.484 0.180 hrs use per month \$51.761.577.6 \$30.0507 \$1.564.568 \$30.04221 \$1.822.966 \$30.07095 \$3.672.484 1018 hrs use per month 21.977.700.9 \$30.057 \$1.564.568 \$30.04221 \$1.822.966 \$30.07095 \$3.672.484 118.296 \$0.0507 \$1.564.568 \$30.04221 \$1.822.966 \$30.07062 \$30.4726 \$30.0366		25-199 KW	-	\$91.02	ΦU ©4 400	\$104.71	⊕0 €4 700	\$107.78	\$U ©4 750
1001+ KW 103.5 5/77.15 500.435 509.44 302.025 \$352.025 \$22.484 \$1.010.455 \$22.557 \$1.040.150 C D: ENERGY CHARGE 0.1577.6 \$0.0599 \$3.01.1554 \$0.06893 \$3.3.677.926 \$0.07095 \$3.677.244 \$137.783 \$361.716 \$392.0223 \$0.03000 \$301.773 \$301.765 \$302.07095 \$3.677.748 \$302.07095 \$3.677.748		200-999 KW	10.3	\$91.0Z	\$1,480 \$00,425	\$104.71	\$1,703 \$00,500	\$107.78	\$1,753 \$05.040
Separately werened i s2.09 500 s2.40 52.40 52.47 330 54.47 390 590 B: FACILITIES CHARGE 406,785.4 \$2.159 \$678,250 \$2.444 \$1,010,455 \$2.557 \$1,040,150 C: DEMAND CHARGE 288,505.4 \$2.500 \$729,919 \$2.911 \$839,839 \$2.996 \$864,362 D: ENERGY CHARGE 0-180 hrs use per month \$1,761,577.6 \$0.06899 \$3,101,554 \$0.06893 \$3,567,926 \$0.07095 \$3,672,494 1813-320 hrs use per month \$1,761,577.6 \$0.0599 \$3,101,554 \$0.06893 \$3,567,926 \$0.07095 \$3,672,494 1813-320 hrs use per month \$2,797,790.9 \$0.0308 \$5,847,833 \$0.03080 \$5,867,732 \$0.03080 \$5,867,732 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.00000 \$0 \$0.00000 \$0 \$0.00078 \$0.0076 \$0.00773 \$9,502 REVENUE CKwh \$0.0678 \$0.0678 <		1001+ KW	103.5	\$///.15	\$80,435 ¢0	\$894.04	\$9∠,533 ¢0	\$920.25 ¢0.47	\$95,∠46 ¢0
B: FACILITIES CHARGE 406,785.4 \$2.159 \$878,250 \$2.484 \$1,010,455 \$2.57 \$1,040,150 C: DEMAND CHARGE 288,505.4 \$2.530 \$7729,919 \$2.911 \$839,839 \$2.996 \$864,362 D: ENERGY CHARGE 0-180 hrs use per month \$1,761,577.6 \$0.0599 \$3,101,554 \$0.06893 \$3,357,926 \$0.07095 \$3,672,484 181-360 hrs use per month 43,180,016.5 \$0.0308 \$861,716 \$0.03843 \$91,9253 \$0.03080 \$861,716 \$0.03843 \$90,921,253 \$0.03080 \$861,716 \$6,382,145 \$6,322,145 \$6,227,567 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.0000 \$0 \$0.00746 \$6,303,660 \$0,0676 \$0.00746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746 \$0.0746		Separately Metered Space Heat	120	\$2.09	\$0 \$81.915	\$2.40	\$0 \$94.236	\$2.47	\$96.999
B: FACILITIES CHARGE 406,785.4 \$2.159 \$878,250 \$2.484 \$1,010,455 \$2.557 \$1,040,150 C: DEMAND CHARGE 288,505.4 \$2.50 \$729,919 \$2.911 \$839,839 \$2.996 \$864,362 D: ENERGY CHARGE							• · · · · · · · · · · · · · · · · · · ·		
C: DEMAND CHARGE 288,505.4 \$2.530 \$729,919 \$2.911 \$839,839 \$2.996 \$864,362 D: ENERGY CHARGE 0-160 Ins use per month 51,761,577.6 \$0.0599 \$3,101,554 \$0.06893 \$3,567,926 \$0.07095 \$3,672,484 1361-360 Ins use per month 43,188,016.5 \$0.0308 \$361,716 \$0.03083 \$3,567,926 \$0.07095 \$3,672,484 122,927,790.9 \$0.0308 \$361,716 \$0.03243 \$\$991,253 \$0.03080 \$\$861,716 22,927,385 \$0.0000 \$0 \$0.0308 \$\$801,716 \$\$0.03000 \$\$0 \$0.00000 \$\$0 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 F: REACTIVE DEMAND ADJUSTMENT 12,396 \$0.653 \$\$8,095 \$0.751 \$\$9,399 \$\$0.773 \$\$9,582 REVENUE \$7,246,016 \$\$8,35,584 \$\$8,35,584 \$\$0.0768 \$\$0.0767 \$\$0.0767 \$\$0.0676 \$\$0.0742 \$\$0.0742 \$\$0.0746 \$\$0		B: FACILITIES CHARGE	406,785.4	\$2.159	\$878,250	\$2.484	\$1,010,455	\$2.557	\$1,040,150
D: ENERGY CHARGE 51.761.577.6 \$0.0599 \$3.101.554 \$0.06893 \$3.567.926 \$0.07095 \$3.672.484 181-380 hrs use per month 43.186.016.5 \$0.0367 \$1.584.566 \$0.04221 \$1.822.966 \$0.04083 \$1.763.367 361+ hrs use per month 27.977.790.9 \$0.0300 \$861.716 \$0.03543 \$\$991.253 \$0.0000 \$\$863.2145 \$\$6.297.567 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.0000 \$\$0 \$0.0000 \$\$0 \$0.0000 \$\$0 F: REACTIVE DEMAND ADJUSTMENT 12.396 \$0.653 \$8.095 \$0.751 \$9.309 \$0.773 \$9.582 REVENUE \$7.246.016 \$8.35,894 \$8.30,660 \$0.0678 \$0.0374 okwh \$0.0678 \$0.0678 \$0.0746 \$0.0746 \$0.0746 c/kwh \$0.678 \$0.0649 \$0.0746 \$0.0746 \$0.0746 sued to reference avg customer 1.026.413 \$0.0649 \$0.0746 \$0.0742 SUMMER TOTAL (LGSSA/LGSPA) 274.135,766		C: DEMAND CHARGE	288,505.4	\$2.530	\$729,919	\$2.911	\$839,839	\$2.996	\$864,362
0-180 hrs use per month 51,761,577.6 \$0.0599 \$3,101,554 \$0.06893 \$3,567,926 \$0.07095 \$3,367,346 181-360 hrs use per month 43,188,016.5 \$0.0308 \$8461,716 \$0.03034 \$\$991,253 \$0.03080 \$\$861,716 361 + hrs use per month 27,977,790.9 \$0.0308 \$\$861,716 \$0.03043 \$\$991,253 \$0.03080 \$\$861,716 22,927,385 \$0.0000 \$0 \$0.03080 \$\$861,716 \$\$0.03080 \$\$861,716 \$\$0.03080 \$\$861,716 \$\$0.03080 \$\$861,716 \$\$0.03080 \$\$861,716 \$\$0.03080 \$\$861,716 \$\$0.03543 \$\$991,253 \$\$0.03080 \$\$861,716 \$\$0.253 \$\$0.0000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.00000 \$\$0 \$\$0.0773 \$\$9,308 \$\$0.773 \$\$9,308 \$\$0.773 \$\$0,0676 \$\$0.773 \$\$0.0678 \$\$0.0678 \$\$0.0676 \$\$0.0678 <td></td> <td>D: ENERGY CHARGE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		D: ENERGY CHARGE							
181-360 hrs use per month 43,188,016.5 \$0.0367 \$1,584,568 \$0.04221 \$1,822,966 \$0.03080 \$861,716 361+ hrs use per month 27,977,790.9 \$0.0308 \$\$61,716 \$0.03643 \$\$91,253 \$\$0.03080 \$\$681,716 22,927,385 \$0.0000 \$0 \$0.00000 \$0 \$0.00000 \$0 \$0.00000 \$0 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.00000 \$0 \$0.00000 \$0 \$0.00000 \$0 F: REACTIVE DEMAND ADJUSTMENT 12,396 \$0.653 \$8,095 \$0.751 \$9,309 \$0.773 \$9,582 REVENUE \$7,246,016 \$8,335,984 \$8,308,660 \$0.0579 \$0.0678 \$0.0678 c/kwh \$0.0589 \$0.0589 \$0.0574 \$0.0746 \$0.0746 \$0.0746 FLUCTUATION (%) 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 \$0.0746 Vinter Price Below Summer (SUM-WINJ/SUM 23.7% 23.7% 23.7% 23.7% \$25,547,325 \$25,439,641 Vinter TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,567,325 </td <td></td> <td>0-180 hrs use per month</td> <td>51,761,577.6</td> <td>\$0.0599</td> <td>\$3,101,554</td> <td>\$0.06893</td> <td>\$3,567,926</td> <td>\$0.07095</td> <td>\$3,672,484</td>		0-180 hrs use per month	51,761,577.6	\$0.0599	\$3,101,554	\$0.06893	\$3,567,926	\$0.07095	\$3,672,484
361+ hrs use per month 27,977,790.9 \$0.0308 \$861,716 \$0.03543 \$991,253 \$0.03080 \$861,716 \$6,382,145 \$6,382,145 \$6,382,145 \$6,297,567 E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.00763 \$0.00763 \$0.00763 \$0.00763 \$0.00742 \$0.0746 \$0.00742 \$0.0746 \$0.00742 \$0.0746 \$0.00742 \$0.0746 \$0.		181-360 hrs use per month	43,188,016.5	\$0.0367	\$1,584,568	\$0.04221	\$1,822,966	\$0.04083	\$1,763,367
122,927,385 \$5,547,838 \$6,382,145 \$6,297,567 E: SEPARATELY METERED SPACE HEAT - \$0,0000 \$0 \$0,00000 \$0 \$0,00000 \$0 F: REACTIVE DEMAND ADJUSTMENT 12,396 \$0.653 \$8,095 \$0.751 \$9,309 \$0.773 \$9,582 REVENUE \$7,246,016 \$8,335,984 \$8,308,660 \$0.0578 \$0.0678 \$0.0678 \$0.0678 \$0.0678 \$0.0376 \$0.0376 \$0.0376 \$0.0376 \$0.0376 \$0.0376 \$0.0742 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0742 \$0.0746 \$0.0742 \$0.0746 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 \$0.0742 <t< td=""><td></td><td>361+ hrs use per month</td><td>27,977,790.9</td><td>\$0.0308</td><td>\$861,716</td><td>\$0.03543</td><td>\$991,253</td><td>\$0.03080</td><td>\$861,716</td></t<>		361+ hrs use per month	27,977,790.9	\$0.0308	\$861,716	\$0.03543	\$991,253	\$0.03080	\$861,716
E: SEPARATELY METERED SPACE HEAT - \$0.0000 \$0 \$0.0000 \$0 F: REACTIVE DEMAND ADJUSTMENT 12,396 \$0.653 \$8,095 \$0.751 \$9,309 \$0.773 \$9,582 REVENUE c/kwh FLUCTUATION (%) used to reference avg customer \$7,246,016 \$8,335,984 \$8,308,660 \$0.0678 \$0.0678 \$0.0678 \$0.0676 ANNUAL ENERGY/REVENUE c/kwh FLUCTUATION (%) used to reference avg customer 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 \$0.0746 \$0.0746 \$0.0745 SUMMER TOTAL (LGSSALGSPA) WINTER TOTAL (LGSSALGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$26,493,641 GRAND TOTAL (LGSSALGSPA) WINTER TOTAL (LGSSALGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$26,493,641 GRAND TOTAL (LGSSALGSPA) WINTER TOTAL (LGSSALGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$26,493,641 GRAND TOTAL (LGSSALGSPA) OVERALL WINTER ENERGY CHANGE \$360,772,277 \$360,0773 \$0.0773 OVERALL WINTER ENERGY CHANGE \$30,6672 \$30,0672 \$0.0773 \$0.0773 OVERALL CHANGE (%) 14,64% \$10,0773			122,927,385	-	\$5,547,838	_	\$6,382,145	_	\$6,297,567
F: REACTIVE DEMAND ADJUSTMENT 12,396 \$0.653 \$8,095 \$0.751 \$9,309 \$0.773 \$9,582 REVENUE c/kwh FLUCTUATION (%) used to reference avg customer \$7,246,016 \$8,335,984 \$8,308,660 \$0.0678 \$0.0678 \$0.0678 \$0.0676 ANNUAL ENERGY/REVENUE 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 \$0.0742 c/kwh FLUCTUATION (%) used to reference avg customer 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (MNUAL-LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025		E: SEPARATELY METERED SPACE HEAT	-	\$0.0000	\$0	\$0.00000	\$0	\$0.00000	\$0
REVENUE \$7,246,016 \$8,335,984 \$8,308,660 \$0.0578 \$0.0678 \$0.0676 \$0.0678 \$0.0676 \$0.0678 \$0.0676 \$0.03% \$0.0676 \$0.03% \$0.0676 \$0.0589 \$0.0678 \$0.0676 \$0.03% \$0.0676 \$0.0589 \$0.0678 \$0.0676 \$0.03% \$0.0676 \$0.03% \$0.0678 \$0.0676 \$0.03% \$0.0746 \$0.0745 \$0.0649 \$0.0746 \$0.0742 \$0.0742 \$11,785,898 \$13,558,820 \$13,490,745 \$0.0742 \$0.0742 \$0.0746 \$0.0742 \$0.0742 \$0.0746 \$0.0742 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.0745 \$0.075 \$0.075 <td></td> <td>F: REACTIVE DEMAND ADJUSTMENT</td> <td>12,396</td> <td>\$0.653</td> <td>\$8,095</td> <td>\$0.751</td> <td>\$9,309</td> <td>\$0.773</td> <td>\$9,582</td>		F: REACTIVE DEMAND ADJUSTMENT	12,396	\$0.653	\$8,095	\$0.751	\$9,309	\$0.773	\$9,582
c/kwh \$0.0589 \$0.0678 \$0.0676 FLUCTUATION (%) 15.04% -0.33% used to reference avg customer 1,026,413 15.04% -0.33% ANNUAL ENERGY/REVENUE 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 c/kwh \$0.0649 \$0.0746 \$0.0742 FLUCTUATION (%) 15.04% 14.47% Winter Price Below Summer (SUM-WIN)/SUM 23.7% 23.7% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% 11.97% OVERAL CHANGE (%) 15.04% 14.64%		REVENUE			\$7,246,016		\$8,335,984		\$8,308,660
FLUCTUATION (%) used to reference avg customer 1,026,413 15.04% -0.33% ANNUAL ENERGY/REVENUE 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 c/kwh \$0.0649 \$0.0746 \$0.0742 FLUCTUATION (%) 15.04% 14.47% Winter Price Below Summer (SUM-WIN)/SUM 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$40,830,848 GRAND TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (LGSSA/LGSPA) 66,504,350 66,270,489 \$60,729,277 \$7,808,751 66,6504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 \$11,97% OVERAL CHANGE (%) 15.04% 11.97% \$14,64% \$14,64%		c/kwh			\$0.0589		\$0.0678		\$0.0676
used to reference avg customer 1,026,413 ANNUAL ENERGY/REVENUE 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 c/kwh \$0.0649 \$0.0746 \$0.0742 FLUCTUATION (%) 15.04% 14.47% Winter Price Below Summer (SUM-WIN)/SUM 23.7% 23.3% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 \$0,0770 OVERALL WINTER ENERGY CHANGE 11.97% 11.97% 11.97% OVERAL CHANGE (%) 15.04% 14.64%		FLUCTUATION (%)					15.04%		-0.33%
ANNUAL ENERGY/REVENUE 181,717,147 \$11,785,898 \$13,558,820 \$13,490,745 c/kwh \$0.0649 \$0.0746 \$0.0742 FLUCTUATION (%) Winter Price Below Summer (SUM-WIN)/SUM 23.7% 23.7% 23.7% 23.3% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97%		used to reference avg customer	1,026,413						
ANNOAL ENERGY CHANGE 161,717,147 311,763,530 313,350,200 313,430,745 C/kwh \$0.0649 \$0.0746 \$0.0746 \$0.0746 FLUCTUATION (%) 15.04% 14.47% Winter Price Below Summer (SUM-WIN)/SUM 23.7% 23.3% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh 0 \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% 11.97% OVERAL CHANGE (%) 15.04% 14.64% 14.64%			191 717 147		¢11 795 909		¢12 559 920		\$12 400 745
FLUCTUATION (%) Winter Price Below Summer (SUM-WIN)/SUM 15.04% 14.47% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 11.97% 11.97% OVERAL CHANGE (%) 15.04% 14.64%	c/kwh		101,717,147		\$0.0649		\$0.0746		\$0.0742
Winter Price Below Summer (SUM-WIN)/SUM 23.7% 23.7% 23.3% SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh 10,0770 10,0773 \$0,0770 \$0,0770 \$1,077% OVERALL WINTER ENERGY CHANGE 11,97% 11,97% 11,97% 11,97% OVERAL CHANGE (%) 116,04% 14,64% 14,64%	FLUCTUA	TION (%)					15.04%		14.47%
SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 15.04% 14.64%	Winter Pri	ce Below Summer (SUM-WIN)/SUM			23.7%		23.7%		23.3%
SUMMER TOTAL (LGSSA/LGSPA) 274,135,766 \$22,241,428 \$25,587,325 \$25,439,641 WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 15.04% 14.64%									
WINTER TOTAL (LGSSA/LGSPA) 573,921,999 \$35,567,324 \$40,917,025 \$40,830,848 GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 14.64% 14.64%	SUMMER	TOTAL (LGSSA/LGSPA)	274.135.766		\$22,241,428		\$25,587,325		\$25,439.641
GRAND TOTAL (ANNUAL-LGSSA/LGSPA) 860,729,277 57,808,751 66,504,350 66,270,489 c/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 15.04% 14.64%	WINTER T	OTAL (LGSSA/LGSPA)	573.921.999		\$35,567.324		\$40,917.025		\$40,830,848
C/kwh \$0.0672 \$0.0773 \$0.0770 OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 15.04% 14.64%	GRAND TO	OTAL (ANNUAL-LGSSA/LGSPA)	860.729.277		57,808.751		66,504.350		66,270.489
OVERALL WINTER ENERGY CHANGE 13.07% 11.97% OVERAL CHANGE (%) 15.04% 14.64%	c/kwh	· · · · · · · · · · · · · · · · · · ·			\$0.0672		\$0.0773		\$0.0770
OVERAL CHANGE (%) 15.04% 14.64%	OVERALL	WINTER ENERGY CHANGE					13.07%		11.97%
	OVERAL C	CHANGE (%)					15.04%		14.64%

MO LARGE GENERAL

SECONDARY VOLTAGE, SPACE HEAT (TWO METER) - LGSSH

* Equal Percent Increase to All Rate Components except Energy 181-360 Hours Use -- use 75% of Average Increase Energy over 360 Hours Use -- use Current Rates Rates Designed to Achieve KCP&L's Proposed Increase.

SUMMER			natoo Boolgilo					
COMMEN			PRESENT	RATES	PROPOSE	RATES	RATES W/RAT	TE DESIGN
		BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
	A: CUSTOMER CHARGE							
	0-24 KW	-	\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
	25-199 KW	-	\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
	200-999 KW	133.3	\$91.02	\$12,130	\$104.71	\$13,954	\$107.78	\$14,363
	1001+ KW	16.1	\$777.15	\$12,506	\$894.04	\$14,387	\$920.25	\$14,809
	Separately Metered Space Heat	149.4	\$2.09	\$312	\$2.40	\$358	\$2.47	\$369
		299	-	\$24,948	_	\$28,699	-	\$29,541
	B: FACILITIES CHARGE	73,158.9	\$2.604	\$190,506	\$2.996	\$219,184	\$3.084	\$225,622
	C: DEMAND CHARGE	56,820.4	\$5.200	\$295,466	\$5.982	\$339,900	\$6.158	\$349,900
	D: ENERGY CHARGE							
	0-180 hrs use per month	9,512,614.7	\$0.0764	\$726,478	\$0.08786	\$835,778	\$0.09043	\$860,226
	181-360 hrs use per month	7,977,947.6	\$0.0567	\$451,951	\$0.06517	\$519,923	\$0.06304	\$502,930
	361+ hrs use per month	3,892,872.6	\$0.0426	\$165,836	\$0.04901	\$190,790	\$0.04260	\$165,836
		21,383,435	-	\$1,344,265		\$1,546,491	-	\$1,528,992
	E: SEPARATELY METERED SPACE HEAT	-	\$0.0000	\$0	\$0.00000	\$0	\$0.00000	\$0
	F: REACTIVE DEMAND ADJUSTMENT	-	\$0.653	\$0	\$0.751	\$0	\$0.773	\$0
	MANUAL BILLS			\$0		\$0		\$0
	REVENUE			\$1,855,185		\$2,134,274		\$2,134,055
	c/kwh			\$0.0868		\$0.0998		\$0.0998
	FLUCTUATION (%)					15.04%		15.03%
	used to reference avg customer	71,586						

. .

WINTER

		PRESENT	IT RATES PROPOSED RATES		RATES W/RA	RATES W/RATE DESIGN	
	BILLING UNITS	Rate	Revenue	Rate	Revenue	Rate	Revenue
A: CUSTOMER CHARGE							
0-24 KW	-	\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
25-199 KW	-	\$91.02	\$0	\$104.71	\$0	\$107.78	\$0
200-999 KW	261.5	\$91.02	\$23.806	\$104.71	\$27.387	\$107.78	\$28,190
1001+ KW	31.5	\$777.15	\$24,500	\$894.04	\$28,185	\$920.25	\$29.011
Separately Metered Space Heat	293.1	\$2.09	\$613	\$2.40	\$703	\$2.47	\$724
	586		\$48,918	+=····	\$56,275	*=	\$57,925
		-	<u> </u>	-	*** ,	•	+ • · , • = •
B: FACILITIES CHARGE	147,486.2	\$2.604	\$384,054	\$2.996	\$441,869	\$3.084	\$454,847
C: DEMAND CHARGE	117,344.7	\$2.798	\$328,330	\$3.219	\$377,732	\$3.313	\$388,763
D: ENERGY CHARGE							
0-180 hrs use per month	9,238,165.6	\$0.0702	\$648,242	\$0.08072	\$745,705	\$0.08309	\$767,599
181-360 hrs use per month	7,651,218.7	\$0.0436	\$333,211	\$0.05010	\$383,326	\$0.04846	\$370,778
361+ hrs use per month	3,594,582.4	\$0.0358	\$128,686	\$0.04118	\$148,025	\$0.03580	\$128,686
	20,483,967	_	\$1,110,139	-	\$1,277,056	-	\$1,267,063
E: SEPARATELY METERED SPACE HEAT	18,725,990.7	\$0.0472	\$884,054	\$0.05431	\$1,017,009	\$0.05590	\$1,046,783
F: REACTIVE DEMAND ADJUSTMENT	-	\$0.653	\$0	\$0.751	\$0	\$0.773	\$0
MANUAL BILLS	-		\$0		\$0		\$0
REVENUE			\$2,755,496		\$3,169,940		\$3,215,381
c/kwh			\$0.0703		\$0.0808		\$0.0820
FLUCTUATION (%)					15.04%		16.69%
used to reference avg customer	69,894 63.895						
ANNUAL ENERGY/REVENUE	60,593,392		\$4,610,681		\$5,304,214		\$5,349,436
c/kwh			\$0.0761		\$0.0875		\$0.0883
FLUCTUATION (%)					15.04%		16.02%
Winter Price Below Summer (SUM-WIN)/SUM			19.0%		19.0%		17.8%
SUMMER TOTAL (ALL RATES)	791,465,033		\$65,927,072		\$75,844,798		\$75,701,266
WINTER TOTAL (ALL RATES)	1.426.590.737		\$98.364.150		\$113,157,858		\$113,304,144
GRAND TOTAL (ANNUAL - ALL RATES)	2,218,055,770		\$164,291,222		\$189,002,656		\$189,005,410
c/kwh Summer	, .,,		\$0.0833		\$0.0958		\$0.0956
c/kwh Winter			\$0.0690		\$0.0793		\$0.0794
c/kwh Annual			\$0.0741		\$0.0852		\$0.0852
Winter Price Below Summer (SUM-WIN)/SUM			17.2%		17.2%		17.0%
OVERALL CHANGE (%)					15.041%		15.04%

\\Doc\Shares\ProlawDocs\DLA\9593\Exhibit\[221612.xls]RATE SUMMARIES

c

Development of Average and Excess Demand Allocator Based on 2 Non-Coincident Peaks For the Test Year Ended September 30, 2011

Line	Description	Missouri Retail	Residential	Small General Service	Medium General Service	Large General Service	Large Power Service	Other Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Missouri System Peak	1,935,936						
2	Avg of 2 Highest Monthly NCP Values	2,103,286	921,755	101,680	252,647	456,503	360,373	10,327
3	Energy Sales with Losses - MWh	9,045,302	2,742,028	438,496	1,154,656	2,362,973	2,256,681	90,467
4	Average Demand - kW	1.032.569	313.017	50.057	131.810	269.746	257.612	10.327
5	Average Demand - Percent	1.000000	0.303144	0.048478	0.127653	0.261238	0.249487	0.010002
6	Class Excess Demand - kW	1,070,717	608,738	51,624	120,837	186,758	102,761	-
7	Class Excess Demand - Percent	1.000000	0.568533	0.048214	0.112856	0.174423	0.095974	-
	Allocator:							
8	Annual Load Factor * Average Demand	0.533369	0.161688	0.025857	0.068086	0.139336	0.133068	0.005335
9	(1-LF) * Excess Demand	0.466631	0.265295	0.022498	0.052662	0.081391	0.044785	-
10	Average and Excess Demand Allocator	1.000000	0.426983	0.048355	0.120748	0.220727	0.177853	0.005335
	Notes:							
	Line 4 equals Line 3 ÷ 8.760 Line 6 equals Line 2- Line 4							
	System Annual Load Factor	53.34%						
	1 - Load Factor	46.66%						

Source: KCPL Allocators MO Rev 2-23-12.xls

KANSAS CITY POWER & LIGHT COMPANY 2012 RATE CASE - Direct Filing COST OF SERVICE - Missouri Jurisdiction TY 9/30/11; Update TBD; K&M 8/31/12

LINE NO.	DESCRIPTION	MISSOURI RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	TOTAL LIGHTING
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BA	SE						
0020								
0030								
0040	RETAIL SALES REVENUE	699,636,961	259,806,177	47,984,116	94,385,415	163,335,353	125,295,179	8,830,722
0050		49,051,908	16,329,418	2,434,535	6,216,876	12,344,090	11,217,197	509,791
0060	TOTAL OPERATING REVENUE	748,688,868	276,135,595	50,418,651	100,602,291	175,679,443	136,512,376	9,340,513
0070								
0080		404 700 040	07.004.450	C 000 E 4C		22 405 422	24 240 070	4 000 700
0090		124,790,018	37,804,453	0,039,540	10,904,010	32,485,423	31,219,978	1,220,703
0100		24,345,430	7,532,510	1,189,362	3,103,338	0,331,380	5,935,822	252,997
0110		290,422,803	141,004,003	17,597,208	33,045,212	00,722,203	43,872,392	2,931,474
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	98,902,485	45,666,301	5,242,470	12,291,449	19,921,212	14,644,153	1,136,901
0130		11,107,955	5,014,606	582,318	1,370,759	2,307,944	1,730,736	101,591
0140		48,547,311	22,339,405	2,639,325	5,920,435	9,832,477	7,340,318	475,351
0150		9,814,637	(13,928,675)	4,240,023	5,270,124	8,687,647	4,626,281	919,236
0160		16,774,160	7,743,972	900,628	2,060,672	3,401,583	2,502,755	7 000 000
0170	TOTAL ELECTRIC OPERATING EXPENSES	630,705,397	253,886,575	38,430,940	79,616,525	139,689,919	111,872,634	7,208,803
0180		447.000.470	00.040.040	44 007 744	00 005 700		04 000 744	0 404 740
0190	NET ELECTRIC OPERATING INCOME	117,983,472	22,249,019	11,987,711	20,985,766	35,989,524	24,639,741	2,131,710
0200	DATE DASE							
0210		4 000 004 000	4 004 007 045	000 007 050		074 000 705	040.005.000	44 4 47 00 4
0220		4,283,301,236	1,964,397,645	228,827,359	525,729,570	874,263,795	648,935,262	41,147,604
0230	LESS: ACCOM. PROV. FOR DEPREC	1,816,407,425	846,786,584	100,001,653	216,373,431	361,245,774	270,804,240	21,195,743
0240		2,466,893,811	1,117,611,062	128,825,706	309,356,139	513,018,021	378,131,022	19,951,861
0250		(47 000 000)	(20, 624, 740)	(2.004.404)	(0.445.004)	(40,400,057)	(7 400 400)	(514.000)
0200		(47,090,280)	(20,624,749)	(2,891,164)	(0,115,024)	(10,130,357)	(7,408,163)	(514,230)
0270		51,855,549	23,203,420	2,084,120	0,370,740	10,883,528	8,200,020	442,103
0280		5,522,723	2,439,595	278,331	003,200	1,177,077	927,891	35,973
0290		101,001,141	20,299,403	3,237,844	8,003,329	17,415,007	10,737,233	007,044
0300	REGULATORY ASSETS	121,304,313	49,534,547	0,389,335	14,817,077	27,506,978	21,823,831	1,231,940
0310		450 704	00 4 40	10 500	20.015	04 404	11 100	2 200
0320		158,781	0 4 70 0 97	10,508	20,915	24,434	11,409	3,306
0330		4,192,439	2,179,087	1,007,001	333,101	00,034,450	5,272 72 E00 70E	0
0340		460,201,862	222,322,149	25,921,002	59,553,357	99,034,459	13,509,795	4,001,100
0350		45,275,955	13,723,121	2,194,070	5,779,590	11,021,110	11,295,757	402,029
0360	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANGE	2,121	052 049 425	103		140.010.050	529 222 CE 4 CE C	12
0370	IVIAL RATE BASE	2,129,900,114	903,948,135	108,790,100	201,902,229	448,912,952	JJJ,0D4,0D0	10,000,042
0380		E E200/	2 2220/	11 0100/	7 0000/	0.0470/	7 2050/	10 77 40/
0390		5.539%	2.332%	1.019%	1.032%	0.UI/%	1.385%	12.774%
0400	RELATIVE RATE OF RETURN	1.00	0.42	1.99	1.41	1.45	1.33	2.31

Notes:

Production Plant and Expense Allocated using A&E-2NCP.

Margin on Sales Revenue Allocated on Energy.

Development of 4 CP Demand Allocator For the Test Year Ended September 30, 2011

		Missouri		Small General	Medium General	Large General	Large Power	Other
Line	Description	Retail	Residential	Service	Service	Service	Service	Lighting
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	4 CP Demand - kW	1,874,930	764,709	96,422	238,198	434,373	341,228	-
2	4 CP Demand - Percent	1.000000	0.407860	0.051427	0.127044	0.231674	0.181995	-

Source: KCPL Allocators MO Rev 2-23-12.xls

KANSAS CITY POWER & LIGHT COMPANY 2012 RATE CASE - Direct Filing **COST OF SERVICE - Missouri Jurisdiction** TY 9/30/11; Update TBD; K&M 8/31/12

NO. DESCRIPTION RETAIL RESIDENTIAL DESCREPTION RESIDENTIAL DESCREPTION DESCRE		DESCRIPTION	MISSOURI		SMALL				TOTAL
Othom SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE (1) (2) (3) (4) (5) (6) (6) (7) 0030 OPERATING REVENUE 699,636,961 259,806,177 47,984,116 94,385,415 163,335,353 125,295,179 8,830,722 0040 RETAIL SALES REVENUE 49,051,906 16,235,912 2,449,557 6,247,662 12,397,619 11,237,452 483,706 0040 TOTAL OPERATING REVENUE 748,688,888 276,042,088 50,433,673 100,633,076 175,732,972 136,532,631 9,314,428 0070 PURCHASED POWER 124,790,618 37,864,453 6,039,546 15,954,515 32,485,423 31,219,978 1,226,703 0100 PURCHASED POWER 124,790,618 37,864,453 6,039,546 15,954,515 32,485,423 31,219,978 1,226,703 0110 OTHER OPERATING NA MINITENANCE EXPENSES 246,422,030 18,497,221 1,414,913,525 789,001 0130 AMORTIZATION EXPENSES 91,41637 (11,409,371) 3,352,442 410,191,792 <	NO.	DESCRIPTION		(2)	GEN. SERVICE	GEN. SERVICE	GEN. SERVICE	PWR SERVICE	
0010 SCREDULE 1: SUMMART OF OFERATING REVENUE 699,636,961 259,806,177 47,984,116 94,385,415 163,335,353 125,295,179 8,830,722 0020 OPERATING REVENUE 49,051,908 16,235,912 2,449,557 6,247,662 12,397,619 11,237,452 433,708 0000 OTHER OPERATING REVENUE 748,088,686 260,042,088 50,433,076 170,732,972 136,352,631 9,144,282 0000 OPERATING REVENUE 748,088,686 260,042,088 50,433,077 100,732,972 136,358,643 3,1219,978 1,226,703 0000 OPERATING REVENUE 24,454,020 14,490,788 6,313,380 5,355,822 252,997 0110 OTHER OPERATION & MAINTENANCE EXPENSES 298,402,498 14,492,789 50,443,245 12,700,482 368,893,129 746,642 250,098,810 1,744,314 362,2027 0130 AMORTIZATION EXPENSES 11,654,7411 2,771,713 2,346,458 14,493,267 163,335,278 112,246,410 40,005,541 152,227 164,315 352,519 176,444,84 40,005,541 </th <th>0010</th> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(0)</th> <th>(7)</th>	0010		(1)	(2)	(3)	(4)	(5)	(0)	(7)
OPERATING REVENUE OPERATING REVENUE 698,636,961 259,806,177 47,984,116 94,365,415 163,335,353 125,295,179 8,830,722 0000 OTHER OPERATING REVENUE 49,061,908 16,235,912 2,448,557 6,247,662 12,397,619 11,237,452 493,706 0000 TOTAL OPERATING REVENUE 746,689,808 276,042,088 50,433,673 100,633,076 175,732,972 136,532,631 9,314,428 0000 PUEL 24,495,430 7,552,610 1,189,362 31,03,388 6,533,380 5,333,808 5,433,808 5,233,822 2,249,977 0110 OTHER OPERATION A MAINTENANCE EXPENSES 11,179,953 13,2770,413 5,442,245 12,700,48	0010	SCHEDULE 1 - SUMMART OF OFERATING INC & RATE BA	13E						
ONAD RETAIL SALES REVENUE 698,989,961 259,806,11 259,806,11 259,806,11 24,485,57 6,247,662 12,397,619 11,237,452 48,837,706 0000 OTHER OPERATING REVENUE 748,688,868 776,042,085 50,433,673 100,633,076 11,237,452 48,37,706 0000 POERATING EXPENSES 124,790,618 37,864,453 6,039,546 15,954,515 32,485,423 31,219,978 1,226,703 0100 PUERCHATION EXPENSES 296,422,403 13,8497,223 18,104,409 34,684,530 56,529,382 44,556,408 2,050,881 0110 OTHER OPERATION & MAINTENANCE EXPENSES 11,107,955 4,889,597 607,221 1,421,794 2,396,680 1,744,314 58,350 0140 TAXES OTHER THANI INCOME TAXES 48,847,311 21,711,736 72,452,448 4,400,855 72,445,443 4,400,855 72,452,423 200,255 165,052,937,21 1,431,45 58,350 0140 TAXES THER THAN INCOME TAXES 4,814,422,76 12,704,161 6,127,084 10,908,554 1,64,50,141	0020	OPERATING REVENUE							
0050 OTHER OPERATING REVENUE 40.051.908 16.235.912 2.449.557 6.247.962 12.397.613 11.237.452 483.705 0050 TOTAL OPERATING REVENUE 746.686.868 276.042.085 50.433.673 100.633.076 175.732.972 136.532.631 9.314.425 0080 OPERATING EXPENSES 24.456.453 50.433.673 100.633.076 175.732.972 136.532.631 9.314.426 0100 PUECHASED POWER 24.456.453 7.532.510 1.189.362 3103.358 6.331.360 505.822 282.997 0100 PUECHASED POWER 24.456.450 7.532.510 1.189.362 10.421.74 2.366.680 2.050.851 0120 DEPRECATION EXPENSES 286.422.803 138.497.223 18.104.402 34.684.530 58.529.382 44.566.408 2.050.851 0130 AMORTIZATION EXPENSES 48.547.311 21.711.736 2.740.161 6.12.20.27 70.622 20.63.064 14.22.027 0140 TALES OTHER THAN INCOME TAXES 9.814.637 11.440.93.71 3.352.94 4.440.685 1	0040	RETAIL SALES REVENUE	699 636 961	259 806 177	47 984 116	94 385 415	163 335 353	125 295 179	8 830 722
0060 07070 TOTAL OPERATING REVENUE 748,688,668 276,042,088 50,433,673 100,633,076 175,732,972 136,532,631 9,314,428 0070 0080 FUEL 124,700,618 37,864,453 6,039,546 15,954,515 32,485,423 31,219,978 1,226,703 0100 PURCHASED POWER 24,345,430 7,532,510 1,189,362 3,103,358 6,331,380 5,935,822 252,997 0110 OTHER OPERATINO & MAINTENANCE EXPENSES 296,422,803 138,497,223 18,104,409 34,884,4530 556,529,382 44,556,408 2,050,851 0120 DEPRECIATION & MAINTENANCE EXPENSES 11,107,985 44,422,768 5,442,245 11,270,0861 1,2700,861 1,2700,861 1,276,221 1,227,797 1,362,519 2,443,448 4,080,554 1,622,027 0140 TAXES OTHER THAN INCOME TAXES 9,814,637 (11,409,371) 3,385,294 4,440,688 7,245,448 4,080,554 1,622,027 0160 DEFERRED INCOME TAXES 630,705,397 251,006,968 38,893,552 80,664,588 141,338,378 112,49	0050	OTHER OPERATING REVENUE	49.051.908	16,235,912	2,449,557	6,247,662	12,397,619	11,237,452	483,706
0070 00700 00700 00700 00700 00700 00700	0060	TOTAL OPERATING REVENUE	748.688.868	276.042.088	50.433.673	100.633.076	175.732.972	136.532.631	9.314.428
0000 0PERATING EXPENSES 124,790.618 07,532,510 37,864.453 07,532,510 6.039,546 15,954,515 32,485,423 3,103,358 31,219,978 6,331,380 1,226,703 5,935,822 0100 0110 OTHER OPERATING & MAINTENANCE EXPENSES 296,422,803 138,479,223 18,104,409 34,684,530 65,523,382 44,556,408 2,050,851 0110 OTHER OPERATING EXPENSES 296,422,803 138,472,23 18,104,409 34,684,530 65,523,382 44,556,408 2,050,851 0110 OTHER OPERATING EXPENSES 11,107,955 4,859,597 607,221 1,421,794 2,396,680 1,764,314 58,300,255 0160 DEFERRED INCOME TAXES 9,814,637 (11,409,371) 3,835,294 4,440,685 7,245,448 4,080,554 1,622,027 0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 112,496,410 6,405,501 0190 NET ELECTRIC OPERATING INCOME 117,983,472 250,51,21 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 RATE BASE <td>0070</td> <td></td> <td>,,</td> <td></td> <td></td> <td>,,</td> <td>,,</td> <td>,,</td> <td>-,,</td>	0070		,,			,,	,,	,,	-,,
0090 0100 FUEL PURCHASED POWER 124,790,618 37,884,453 6,039,546 15,954,515 32,485,423 31,219,978 1,226,703 0100 PURCHASED POWER 24,345,403 7,532,510 1,180,385 6,313,80 5,355,822 322,297 0110 OTHER OPERCIATION EXPENSES (AFTER CLEARINGS) 98,902,485 44,22,768 5,442,245 12,700,862 20,633,084 14,913,525 790,001 0120 DEPRECIATION EXPENSES 48,547,311 21,711,736 2,740,161 6,127,084 10,191,792 7,476,282 300,255 0140 TAXES OTHER THAN INCOME TAXES 9,814,637 (11,409,371) 3,835,284 4,440,685 7,244,448 4,080,554 1,622,071 0160 DEFERRED INCOME TAXES 16,774,160 7,752,8052 935,316 2,131,761 3,525,189 2,549,527 104,315 0190 NET ELECTRIC OPERATING EXPENSES 630,705,397 251,006,988 38,89,552 80,664,888 34,394,594 2,40,96,221 2,908,927 0210 RATE BASE 12,50,461,101 7,770,413 544,0	0080	OPERATING EXPENSES							
0100 PURCHASED POWER 24,345,430 7,532,510 1,189,362 3,103,358 6,331,380 5,935,822 252,997 0110 OTHER OPERATION & MAINTENANCE EXPENSES 296,422,803 138,497,223 18,104,09 34,684,530 58,529,382 44,555,008,851 0120 DEPRECIATION EXPENSES 11,107,955 48,595,597 607,221 1,421,794 2,396,680 1,764,314 58,300,255 0140 TAXES OTHER THAN INCOME TAXES 9,814,637 (11,149,9371) 3,835,294 4,440,685 7,245,448 4,080,554 1,622,027 104,315 0160 DEFERRED INCOME TAXES 9,814,637 (11,14,99,371) 3,835,294 4,440,685 7,245,448 4,080,554 1,622,027 0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 112,496,410 6,405,501 0190 NET ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,938,855 25,618,459 0230 LESS: ACCUMD, RROV.FOR DEPREC <t< td=""><td>0090</td><td>FUEL</td><td>124,790,618</td><td>37,864,453</td><td>6,039,546</td><td>15,954,515</td><td>32,485,423</td><td>31,219,978</td><td>1,226,703</td></t<>	0090	FUEL	124,790,618	37,864,453	6,039,546	15,954,515	32,485,423	31,219,978	1,226,703
0110 OTHER OPERATION & MAINTENANCE EXPENSES 296,422,803 18,104,409 34,684,530 58,529,382 44,556,408 2,050,851 0120 DEPRECIATION EXPENSES (AFTER CLEARINGS) 98,902,485 44,422,768 5,442,245 12,700,862 20,633,084 14,913,525 790,001 0130 AMORTIZATION EXPENSES 11,107,855 4,859,597 607,221 1,421,794 2,396,680 1,764,314 58,350 0140 TAXES OTHER THAN INCOME TAXES 48,547,311 2,171,736 2,740,161 6,127,084 10,191,792 7,476,282 300,255 0160 DEFERRED INCOME TAXES 16,774,160 7,528,052 935,316 2,131,761 3,525,189 2,549,527 104,315 0170 TOTAL ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 NET ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0201 RATE BASE 117,983,472 2,690,77	0100	PURCHASED POWER	24,345,430	7,532,510	1,189,362	3,103,358	6,331,380	5,935,822	252,997
0120 DEPRECIATION EXPENSES (AFTER CLEARINGS) 98,902,485 44,422,768 5,442,245 12,700,862 20,633,084 14,913,525 790,001 0130 AMORTIZATION EXPENSES 11,107,955 4,859,597 607,221 1,421,794 2,396,680 1,764,314 58,350 0140 TAXES OTHER THAN INCOME TAXES 9,814,637 (11,409,371) 3,835,294 4,440,865 7,245,448 4,080,554 11,622,027 0160 DEFERRED INCOME TAXES 16,77,160 7,528,62 935,316 2,131,761 3,525,189 2,549,527 104,315 0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 12,496,410 6,405,501 0180 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 RATE BASE 12,074,413 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,4599 0230 LESS: ACCIM. PROV.FOR DEPREC 1,816,407	0110	OTHER OPERATION & MAINTENANCE EXPENSES	296,422,803	138,497,223	18,104,409	34,684,530	58,529,382	44,556,408	2,050,851
0130 AMORTIZATION EXPENSES 11,107,955 4,859,597 607,221 1,421,794 2,396,680 1,764,314 58,350 0140 TAXES OTHER THAN INCOME TAXES 48,547,311 21,711,736 2,740,161 6,127,084 10,191,792 7,476,282 300,255 0150 CURRENT INCOME TAXES 9,814,637 (11,409,371) 3,835,294 4,440,685 7,245,448 4,080,554 1,622,027 0160 DEFERRED INCOME TAXES 16,774,160 7,528,052 935,316 2,131,761 3,525,189 2,549,527 104,315 0170 TOTAL ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 RATE BASE TOTAL ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0270 MATERIALS & SUPPLIES 5,555,549 2,24,6190 (10,364,367) (7,494,449) (403,109) <	0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	98,902,485	44,422,768	5,442,245	12,700,862	20,633,084	14,913,525	790,001
0140 TAXES OTHER THAN INCOME TAXES 49,547,311 21,711,736 2,740,161 6,127,084 10,191,792 7,476,282 300,255 0150 CURRENT INCOME TAXES 9,814,637 (11,409,371) 3,835,294 4,440,685 7,245,448 4,080,554 1,622,027 0160 DEFERRED INCOME TAXES 163,774,160 7,528,052 935,316 2,131,711 3,525,189 2,249,627 104,315 0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 112,496,410 6,405,501 0190 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 CATE BASE 1008,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM, PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,461,416 37,528,1054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,066,461,060	0130	AMORTIZATION EXPENSES	11,107,955	4,859,597	607,221	1,421,794	2,396,680	1,764,314	58,350
0150 0160 0160 0160 0160 0160 0160 0160	0140	TAXES OTHER THAN INCOME TAXES	48,547,311	21,711,736	2,740,161	6,127,084	10,191,792	7,476,282	300,255
0160 DEFERRED INCOME TAXES 16,774,160 7,528,052 935,316 2,131,761 3,525,189 2,549,527 104,315 0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 112,496,410 6,405,501 0190 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 CATE BASE 12,37,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: CASH WORKING CAPITAL (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,1	0150	CURRENT INCOME TAXES	9,814,637	(11,409,371)	3,835,294	4,440,685	7,245,448	4,080,554	1,622,027
0170 TOTAL ELECTRIC OPERATING EXPENSES 630,705,397 251,006,968 38,893,552 80,564,588 141,338,378 112,496,410 6,405,501 0180 0 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 RATE BASE 0 117,983,472 25,035,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: 0 0 22,464,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: 0 2,466,893,811 1,086,461,060 133,829,992 19,611,764 530,850,136 384,878,678 11,262,180	0160	DEFERRED INCOME TAXES	16,774,160	7,528,052	935,316	2,131,761	3,525,189	2,549,527	104,315
0180 0190 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0210 RATE BASE	0170	TOTAL ELECTRIC OPERATING EXPENSES	630,705,397	251,006,968	38,893,552	80,564,588	141,338,378	112,496,410	6,405,501
0190 NET ELECTRIC OPERATING INCOME 117,983,472 25,035,121 11,540,121 20,068,488 34,394,594 24,036,221 2,908,927 0200 Control	0180								
0200 0210 RATE BASE 0220 TOTAL ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: 121,	0190	NET ELECTRIC OPERATING INCOME	117,983,472	25,035,121	11,540,121	20,068,488	34,394,594	24,036,221	2,908,927
0210 RATE BASE 0220 TOTAL ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: 0 CASH WORKING CAPITAL (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: 0 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781	0200								
0220 TOTAL ELECTRIC PLANT 4,283,301,236 1,908,730,137 237,770,413 544,057,180 906,131,191 660,993,855 25,618,459 0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 <	0210	RATE BASE							
0230 LESS: ACCUM. PROV. FOR DEPREC 1,816,407,425 822,269,077 103,940,421 224,445,416 375,281,054 276,115,177 14,356,280 0240 NET PLANT 2,466,893,811 1,086,461,060 133,89,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS:	0220	TOTAL ELECTRIC PLANT	4,283,301,236	1,908,730,137	237,770,413	544,057,180	906,131,191	660,993,855	25,618,459
0240 NET PLANT 2,466,893,811 1,086,461,060 133,829,992 319,611,764 530,850,136 384,878,678 11,262,180 0250 PLUS: (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,001,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 <td>0230</td> <td>LESS: ACCUM. PROV. FOR DEPREC</td> <td>1,816,407,425</td> <td>822,269,077</td> <td>103,940,421</td> <td>224,445,416</td> <td>375,281,054</td> <td>276,115,177</td> <td>14,356,280</td>	0230	LESS: ACCUM. PROV. FOR DEPREC	1,816,407,425	822,269,077	103,940,421	224,445,416	375,281,054	276,115,177	14,356,280
0250 PLUS: 0260 CASH WORKING CAPITAL (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0300 REGULATORY ASSETS 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0310 LESS: 0 USTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763<	0240	NET PLANT	2,466,893,811	1,086,461,060	133,829,992	319,611,764	530,850,136	384,878,678	11,262,180
0260 CASH WORKING CAPTIAL (47,690,286) (20,226,415) (2,955,156) (6,246,769) (10,364,387) (7,494,449) (403,109) 0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: 121,304,313 48,397,367 6,572,024 15,192,075 24,434 11,469 3,306 0330 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,607,581 335,161 65,338	0250	PLUS:	<i></i>		<i>(</i>)	<i></i>	<i></i>		
0270 MATERIALS & SUPPLIES 51,855,549 22,436,190 2,807,377 6,629,346 11,322,739 8,431,823 228,073 0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0310 LESS: 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,590 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN OLOSS) EM	0260	CASH WORKING CAPITAL	(47,690,286)	(20,226,415)	(2,955,156)	(6,246,769)	(10,364,387)	(7,494,449)	(403,109)
0280 PREPAYMENTS 5,522,723 2,345,128 293,507 694,357 1,231,756 948,354 9,620 0290 FUEL INVENTORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0300 REGULATORY ASSETS 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0310 LESS: 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702	0270	MATERIALS & SUPPLIES	51,855,549	22,436,190	2,807,377	6,629,346	11,322,739	8,431,823	228,073
0290 FUEL INVENTIORY 66,901,141 20,299,403 3,237,844 8,553,329 17,415,667 16,737,253 657,644 0300 REGULATORY ASSETS 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0310 LESS: 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,909 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN (LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,0	0280	PREPAYMENTS	5,522,723	2,345,128	293,507	694,357	1,231,756	948,354	9,620
0300 REGULATORY ASSETS 121,304,313 48,397,367 6,572,024 15,192,075 28,157,967 22,070,165 914,716 0310 LESS: 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,590 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 RATE OF RETURN 5.539% 2.699% 10.209%	0290		66,901,141	20,299,403	3,237,844	8,553,329	17,415,667	16,737,253	657,644
0310 LESS: 0320 CUSTOMER ADVANCES FOR CONSTRUCTION 158,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,509 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0300	REGULATORY ASSETS	121,304,313	48,397,367	6,572,024	15,192,075	28,157,967	22,070,165	914,716
0320 COSTOMER ADVANCES FOR CONSTRUCTION 155,781 88,149 10,508 20,915 24,434 11,469 3,306 0330 CUSTOMER DEPOSITS 4,192,439 2,179,087 1,607,581 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,509 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0310		450 704	00.440	10 500	20.045	04 404	11 100	2 200
0330 COSTOMER DEPOSITS 4,192,439 2,179,087 1,607,381 335,161 65,338 5,272 0 0340 DEFERRED INCOME TAXES 485,201,862 216,216,270 26,934,049 61,629,463 102,644,320 74,875,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,590 11,827,778 11,295,737 452,829 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0320		158,781	88,149	10,508	20,915	24,434	11,469	3,306
0340 DEFERRED INCOME TAXES 4483,201,802 216,216,270 28,934,049 61,629,463 102,644,320 74,675,763 2,901,996 0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,275,933 13,725,121 2,194,878 5,779,590 11,827,778 11,295,737 452,829 21 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 0 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0330		4,192,439	2,179,087	1,007,081	330,101	102 644 220	2,272 74 975 762	2 001 006
0350 DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE 45,27,935 13,72,935 13,72,121 2,194,678 5,77,930 11,29,777 11,29,737 452,029 0360 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0340		460,201,862	210,210,270	20,934,049	61,629,463 5 770 500	102,044,320	14,875,763	2,901,990
0380 DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE 2,121 643 103 271 554 529 21 0370 TOTAL RATE BASE 2,129,956,114 927,503,463 113,038,469 276,668,702 464,051,457 339,383,052 9,310,972 0380 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0350	DEFERRED GAIN ON SUZ EMISSIONS ALLOWANCE	40,270,933	13,723,121	2,194,878	5,779,590	11,827,778	11,295,737	452,829
0370 TOTAL KATE BASE 2,129,950,114 927,503,403 113,058,409 270,006,702 404,051,457 539,585,052 9,510,972 0380 0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0300	TOTAL DATE DASE	2,121	040	112 029 460	276 669 702	004 164 061 467	220 202 052	0 210 072
0390 RATE OF RETURN 5.539% 2.699% 10.209% 7.254% 7.412% 7.082% 31.242%	0380		2,129,900,114	921,000,400	113,030,409	210,000,702	404,001,407	559,565,052	9,310,972
	0300	RATE OF RETURN	5 520%	2 600%	10 200%	7 25/10/	7 /100/	7 082%	31 2/20/-
0400 RELATIVE RATE OF RETURN 100 0.49 1.84 1.31 1.34 1.28 5.64	0400	RELATIVE RATE OF RETURN	1 00	0.40	1 8/	1 21	1 3/	1 28	5 6/

Notes:

Production Plant and Expense Allocated using 4CP. Margin on Sales Revenue Allocated on Energy.