

# EXHIBIT

Exhibit No.:  
Issue(s): Aquila Inc. Purchase Transition Costs  
Transmission Expense  
Witness: Ted Robertson  
Type of Exhibit: Direct  
Sponsoring Party: Public Counsel  
Case Number: ER-2010-0356  
Date Testimony Prepared: November 17, 2010

## DIRECT TESTIMONY

OF

**TED ROBERTSON**

Submitted on Behalf of  
the Office of the Public Counsel

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Case No. ER-2010-0356**

November 17, 2010

*B* *emo*  
DPC Exhibit No. KCP401  
Date 2/3/11 Reporter JMB  
File No. ER/2010-0356-356

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of the Application of KCP&L     )  
Greater Missouri Operations Company for     )  
Approval To Make Certain Changes in its     )  
Charges for Electric Service                     )

**File No. ER-2010-0356**

**AFFIDAVIT OF TED ROBERTSON**

STATE OF MISSOURI     )  
   )     ss  
COUNTY OF COLE     )

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am a Chief Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
\_\_\_\_\_  
Ted Robertson, C.P.A.  
Chief Utility Accountant

Subscribed and sworn to me this 17<sup>th</sup> day of November 2010.



JERENE A. BUCKMAN  
My Commission Expires  
August 23, 2013  
Cole County  
Commission #09754037

  
\_\_\_\_\_  
Jerene A. Buckman  
Notary Public

My Commission expires August, 2013.

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**DIRECT TESTIMONY  
OF  
TED ROBERTSON**

**KANSAS CITY POWER & LIGHT  
GREATER MISSOURI OPERATIONS COMPANY  
CASE NO. ER-2010-0356**

10 **I. INTRODUCTION**

11 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

12 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

13  
14 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

15 A. I am employed by the Missouri Office of the Public Counsel (OPC or Public  
16 Counsel) as the Chief Public Utility Accountant.

17  
18 Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES AT THE OPC?

19 A. My duties include all activities associated with the supervision and operation of  
20 the regulatory accounting section of the OPC. I am also responsible for  
21 performing audits and examinations of the books and records of public utilities  
22 operating within the state of Missouri.

23  
24 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER  
25 QUALIFICATIONS.

1 A. I graduated in May, 1988, from Missouri State University in Springfield, Missouri,  
2 with a Bachelor of Science Degree in Accounting. In November of 1988, I  
3 passed the Uniform Certified Public Accountant Examination, and I obtained  
4 Certified Public Accountant (CPA) certification from the state of Missouri in 1989.  
5 My CPA license number is 2004012798.

6

7 Q. HAVE YOU RECEIVED SPECIALIZED TRAINING RELATED TO PUBLIC  
8 UTILITY ACCOUNTING?

9 A. Yes. In addition to being employed by the Missouri Office of the Public Counsel  
10 since July 1990, I have attended the NARUC Annual Regulatory Studies  
11 Program at Michigan State University, and I have also participated in numerous  
12 training seminars relating to this specific area of accounting study.

13

14 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC  
15 SERVICE COMMISSION (COMMISSION OR MPSC)?

16 A. Yes, I have testified on numerous issues before this Commission. Please refer  
17 to Schedule TJR-1, attached to this testimony, for a listing of cases in which I  
18 have submitted testimony.

19

20 **II. PURPOSE OF TESTIMONY**

21 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

1 A. I am sponsoring the Public Counsel's position regarding Kansas City Power &  
2 Light Greater Missouri Operations Company's (GMO or Company) ratemaking  
3 treatment of the issues, Aquila Inc. Purchase Transition Costs and Transmission  
4 Expense.

5  
6 **III. AQUILA INC. PURCHASE TRANSITION COSTS**

7 Q. WHAT IS THE ISSUE?

8 A. In conjunction with the authorization of the purchase of Aquila Inc. by Great  
9 Plains Energy, Case No. EM-2007-0374, the Commission authorized Company  
10 to defer "Transition Costs" associated with the integration of the entities and once  
11 accumulated to amortize the deferred balance over five years. On page 241 of  
12 the Report and Order, Case No. EM-2007-0374, the Commission stated,

13

14 3. Final Conclusions Regarding Transaction and Transition  
15 Cost Recovery

16  
17 Substantial and competent evidence in the record as a  
18 whole supports the conclusions that: (1) the Applicants'  
19 calculation of transaction and transition costs are accurate  
20 and reasonable; (2) in this instance, establishing a  
21 mechanism to allow recovery of the transaction costs of the  
22 merger would have the same effect of artificially inflating rate  
23 base in the same way as allowing recovery of an acquisition  
24 premium; and (3) the uncontested recovery of transition  
25 costs is appropriate and justified. The Commission further  
26 concludes that it is not a detriment to the public interest to  
27 deny recovery of the transaction costs associated with the  
28 merger and not a detriment to the public interest to allow

1 recovery of transition costs of the merger. **If the**  
2 **Commission determines that it will approve the merger**  
3 **when it performs its balancing test (in a later section in**  
4 **this Report and Order), the Commission will authorize**  
5 **KCPL and Aquila to defer transition costs to be**  
6 **amortized over five years.**

7  
8 (Emphasis added by OPC)  
9  
10

11 Pursuant to the Commission's authorization, Company has deferred transition  
12 costs for both its MPS and L&P service areas and will amortize those costs over  
13 five years beginning with the effective date of the Commission's authorization in  
14 the instant case. However, while Public Counsel will not oppose what the  
15 Commission authorized for this issue, Public Counsel recommends that any  
16 future costs incurred subsequent to the test year and true-up period of the instant  
17 case not receive continued deferral authorization or amortization in any future  
18 rate cases.

19  
20 Q. WHY DOES PUBLIC COUNSEL RECOMMEND THE DISCONTINUANCE OF  
21 THE DEFERRAL/AMORTIZATION AUTHORIZATION FOR ALLEGED FUTURE  
22 TRANSITION COSTS?

23 A. Public Counsel's recommendation is primarily based on the fact that sufficient  
24 time has already passed to effect the integration of Aquila Inc. into the operations  
25 of the current owner. In fact, it has been more than two years since the purchase

1 of Aquila Inc. was authorized in Case No. EM-2007-0374 (the effective date of  
2 the Report and Order was July 11, 2008). Furthermore, it is my understanding,  
3 any additional transitional costs likely to be incurred may not be material and,  
4 given the dynamics of the Company's ongoing operations, may be considered  
5 costs which have been incurred due to changes caused by current operations of  
6 the total entity because there is no foolproof manner to determine whether the  
7 costs were incurred because of the purchase of Aquila Inc. or are simply a  
8 normal reaction to the operation of the utility as it currently exists.  
9

10 **IV. TRANSMISSION EXPENSE**

11 **Q. WHAT IS THE ISSUE?**

12 **A.** The issue is what level of costs for transmission expense accounts 561400, 561800,  
13 565000, 565020, 565021, 565027, 565030 and 575700 should be included in the  
14 cost of service. Public Counsel recommends that the MPS and L&P annualized  
15 costs included in the determination of rates for transmission expense accounts  
16 561400, 561800, 565000, 565020, 565021, 565027, 565030 and 575700 be based  
17 on the actual incurred costs as of the twelve months ended June 30, 2010 (subject  
18 to true-up per the Commission's Order Approving Nonunanimous Stipulation And  
19 Agreement, Setting Procedural Schedule, and Clarifying Order Regarding  
20 Construction and Prudence Audit, KCPL, Case No. ER-2010-0355, Effective Date,

1 August 18, 2010, and the determination of the Off-System Sales issue with regard  
2 to the portion of transmission costs attributable to Off-System Sales).

3  
4 Q. WHY DOES PUBLIC COUNSEL RECOMMEND UTILIZING THE JUNE 30, 2010  
5 BALANCES?

6 A. My review of the Company's financials, and other documents, identified that the  
7 costs in these accounts have fluctuated up and down in recent years. In fact, for  
8 both MPS and L&P, the net change in the accounts for the periods twelve months  
9 ended December 31, 2009 and June 30, 2010 show that the costs have actually  
10 decreased. Furthermore, the respective costs may be subject to increases due to  
11 the Company's future operations, but, if they are, those costs are not yet known and  
12 measureable. Public Counsel bases its recommendation on the June 30, 2010 date  
13 (subject to the true-up) because it is the most recent know and measurable  
14 information available for these costs.

15  
16 Public Counsel's Schedule TJR-2, attached to this Direct Testimony, lists the  
17 balances for the accounts for the twelve months ended December 31, 2009 and  
18 June 30, 2010.

19  
20 Q. DOES PUBLIC COUNSEL BELIEVE THAT A "TRACKER" SHOULD BE  
21 AUTHORIZED FOR THE EXPENSES IN THESE ACCOUNTS?

1 A. No. Trackers are normally utilized for material costs that fluctuate significantly and  
2 are associated with events that are outside the control of a utility's management,  
3 e.g., acts of God, government actions, etc. However, Schedule TJR-2, lists year  
4 over year percentage changes for the expenses which do show significant  
5 fluctuation of the costs, but are not necessarily material given the nominal dollar  
6 amounts involved. In some years the expenses have gone up and some years they  
7 have gone down, and though the dollars are significant for several of the accounts,  
8 Public Counsel does not believe that the cost fluctuations are material enough to  
9 impact the financial or operational integrity of a utility the size of KCPL. Public  
10 Counsel is also opposed to the implementation of a tracker given that the other  
11 relevant factors for implementation do not exist.

12  
13 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

14 A. Yes, it does.  
15  
16

**CASE PARTICIPATION  
OF  
TED ROBERTSON**

<u>Company Name</u>	<u>Case No.</u>
Missouri Public Service Company	GR-90-198
United Telephone Company of Missouri	TR-90-273
Choctaw Telephone Company	TR-91-86
Missouri Cities Water Company	WR-91-172
United Cities Gas Company	GR-91-249
St. Louis County Water Company	WR-91-361
Missouri Cities Water Company	WR-92-207
Imperial Utility Corporation	SR-92-290
Expanded Calling Scopes	TO-92-306
United Cities Gas Company	GR-93-47
Missouri Public Service Company	GR-93-172
Southwestern Bell Telephone Company	TO-93-192
Missouri-American Water Company	WR-93-212
Southwestern Bell Telephone Company	TC-93-224
Imperial Utility Corporation	SR-94-16
St. Joseph Light & Power Company	ER-94-163
Raytown Water Company	WR-94-211
Capital City Water Company	WR-94-297
Raytown Water Company	WR-94-300
St. Louis County Water Company	WR-95-145
United Cities Gas Company	GR-95-160
Missouri-American Water Company	WR-95-205
Laclede Gas Company	GR-96-193
Imperial Utility Corporation	SC-96-427
Missouri Gas Energy	GR-96-285
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
Missouri-American Water Company	WR-97-237
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
United Water Missouri Inc.	WR-99-326
Laclede Gas Company	GR-99-315
Missouri Gas Energy	GO-99-258
Missouri-American Water Company	WM-2000-222
Atmos Energy Corporation	WM-2000-312
UtiliCorp/St. Joseph Merger	EM-2000-292
UtiliCorp/Empire Merger	EM-2000-369
Union Electric Company	GR-2000-512
St. Louis County Water Company	WR-2000-844
Missouri Gas Energy	GR-2001-292
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company	EC-2002-1
Empire District Electric Company	ER-2002-424

Schedule TJR-1.1

**CASE PARTICIPATION  
OF  
TED ROBERTSON**

<u>Company Name</u>	<u>Case No.</u>
Missouri Gas Energy	GM-2003-0238
Aquila Inc.	EF-2003-0465
Aquila Inc.	ER-2004-0034
Empire District Electric Company	ER-2004-0570
Aquila Inc.	EO-2005-0156
Aquila, Inc.	ER-2005-0436
Hickory Hills Water & Sewer Company	WR-2006-0250
Empire District Electric Company	ER-2006-0315
Central Jefferson County Utilities	WC-2007-0038
Missouri Gas Energy	GR-2006-0422
Central Jefferson County Utilities	SO-2007-0071
Aquila, Inc.	ER-2007-0004
Laclede Gas Company	GR-2007-0208
Kansas City Power & Light Company	ER-2007-0291
Missouri Gas Utility, Inc.	GR-2008-0060
Empire District Electric Company	ER-2008-0093
Missouri Gas Energy	GU-2007-0480
Stoddard County Sewer Company	SO-2008-0289
Missouri-American Water Company	WR-2008-0311
Union Electric Company	ER-2008-0318
Aquila, Inc., d/b/a KCPL GMOG	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Lake Region Water & Sewer Company	SR-2010-0110
Lake Region Water & Sewer Company	WR-2010-0111
Missouri-American Water Company	WR-2010-0131
Kansas City Power & Light Company	ER-2010-0355
Kansas City Power & Light Company	ER-2010-0356

Robertson Direct Transmission Expense TJR-2.xlsx

KCP&L GMD Case No. ER-2010-0356  
 OPC Transmission WP - MPS

Prepared By: T. Robertson

Sources:

MPS: DR 13  
 Co. 06310 Cutoff file  
 Tim Rush Direct Schedule TMR2010-4

Account	2006		2007		2008		2009		12 Mth End		2009 To	
	% Change	2006	% Change	2007	% Change	2008	% Change	2009	% Change	Jun-10	% Change	Jun-10
561400 - Trans Op-Schd, Contr & Dis Serv		0	1,805,865	2,150,158	10.562%	3,210,350	48.655%	137,310	-95.723%	1,035,071	654.476%	898,661
561800 - Trans Op-Rail Plan&Std Dv-RTO		0	8,868	14,030	110.408%	23,475	67.320%	127,836	443.710%	163,135	27.813%	35,499
565000 - Trans Op-Elec Tr-By Others	12,117.02%	0	20,861,920	72,170%	0	-100.000%	2,371,874	#DIV/0!	3,445,095	15.801%	(112,810)	(5.562%)
565020 - Trans of Electricity by Others		0	0	14,815,221		1,442,150	-90.133%	0	-100.000%	0	#DIV/0!	0
565021 - Transm Oper-Elec Tr-Interunit		0	0	1,515,800		1,515,800	0.000%	442,050	-70.833%	442,050	0.000%	0
565027 - Trans Oper-Elec Tr-Demand		0	0	0		12,887,585		8,785,512	-30.755%	9,347,992	6.402%	562,480
565030 - Transm Oper-Elec Tr-OffSys		0	0	1,805,563		149,484	-90.600%	5,292	-96.460%	1,485,724	27,996.977%	1,480,432
575700 - Trans Op-Mid Mon&Comp Ser-RTO		0	0	0		104,444		891,957	792.303%	880,454	-5.528%	(51,222)
Total		12,117.02%	27,674,473	19,809,637		22,104,792		13,674,852		13,216,706		(698,144)

Account	Resource Category	Y2009												12 Months Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd, Contr & Dis Serv	Acctg-Other - 840	38,252	21,878	(1,100)	4,440	9,738	92,280	38,111	58,351	58,749	117,067	57,560	57,365	565,676
561400 - Trans Op-Schd, Contr & Dis Serv	AP Other-Not in Othr SDC - 840	118,405	(7,562)	128,703	127,278	126,149	(320,912)	(1,023)	0	87,911	(1,132)	(787)	86,884	(428,592)
Total		157,657	(14,684)	127,603	131,718	131,885	(231,632)	87,088	58,351	147,660	115,925	56,773	124,249	137,307
561800 - Trans Op-Rail Plan&Std Dv-RTO	Acctg-Other - 840	2,848	1,781	799	740	958	53,163	8,885	9,725	9,958	19,810	8,593	9,561	128,328
561800 - Trans Op-Rail Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		2,848	1,781	799	740	958	53,163	8,885	9,725	9,958	19,810	8,593	9,561	128,328
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	544,955	252,922	325,574	104,469	892,845	868,201	173,469	368,729	211,864	(959,141)	225,862	135,543	3,445,095
565000 - Transm Oper-Elec Tr-By Others	AP Other-Not in Othr SDC - 840	544,855	252,922	325,574	104,469	892,845	868,201	173,469	368,729	211,864	(959,141)	225,862	135,543	3,445,095
Total		544,855	252,922	325,574	104,469	892,845	868,201	173,469	368,729	211,864	(959,141)	225,862	135,543	3,445,095
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
565021 - Transm Oper-Elec Tr-Interunit	AP Other-Not in Othr SDC - 840	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
Total		126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	427,125	432,581	378,892	721,543	858,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	8,785,513
565027 - Trans Oper-Elec Tr-Demand	AP Other-Not in Othr SDC - 840	427,125	432,581	378,892	721,543	858,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	8,785,513
Total		427,125	432,581	378,892	721,543	858,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	8,785,513
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 840	472	1,408	848	38	0	41	2,230	85	157	0	0	0	5,290
565030 - Transm Oper-Elec Tr-OffSys	AP Other-Not in Othr SDC - 840	472	1,408	848	38	0	41	2,230	85	157	0	0	0	5,290
Total		472	1,408	848	38	0	41	2,230	85	157	0	0	0	5,290
575700 - Trans Op-Mid Mon&Comp Ser-RTO	Acctg-Other - 840	22,781	13,051	5,825	5,391	8,985	387,377	70,584	70,855	72,552	142,141	69,894	89,857	937,003
575700 - Trans Op-Mid Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(1,242)	0	(1,477)	(9,576)	(9,576)	0	(5,049)
Total		22,781	13,051	5,825	5,391	8,985	387,377	69,322	70,855	71,075	142,766	68,899	89,857	931,954

Account	Resource Category	Y2009						Y2010						12 Mth End Jun-10
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
561400 - Trans Op-Schd, Contr & Dis Serv	Acctg-Other - 840	58,111	56,351	58,749	117,067	57,560	57,365	64,740	88,618	75,987	73,461	87,621	78,844	837,274
561400 - Trans Op-Schd, Contr & Dis Serv	AP Other-Not in Othr SDC - 840	(1,023)	0	67,911	(1,123)	(787)	86,884	0	0	0	0	0	86,884	198,987
561400 - Trans Op-Schd, Contr & Dis Serv	Other Outside Services - 895	0	0	0	0	0	0	0	86,884	0	0	0	0	86,884
Total		57,088	56,351	127,660	115,925	56,773	124,249	64,740	88,618	75,987	73,461	87,621	145,808	1,033,971
561800 - Trans Op-Rail Plan&Std Dv-RTO	Acctg-Other - 840	9,895	9,725	9,958	19,810	9,593	9,561	10,790	12,803	13,493	13,493	30,535	14,473	163,829
561800 - Trans Op-Rail Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(170)	0	(709)	(199)	(132)	0	0	0	0	0	0	0	(894)
Total		9,725	9,725	9,249	19,611	9,461	9,561	10,790	12,803	13,493	13,493	30,535	14,473	163,135
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 840	173,469	368,729	211,864	(959,141)	225,862	135,543	44,877	88,707	267,370	3,025	310,284	(144,262)	(115,818)
565000 - Transm Oper-Elec Tr-By Others	AP Other-Not in Othr SDC - 840	173,469	368,729	211,864	(959,141)	225,862	135,543	44,877	88,707	267,370	3,025	310,284	(144,262)	(115,818)
Total		173,469	368,729	211,864	(959,141)	225,862	135,543	44,877	88,707	267,370	3,025	310,284	(144,262)	(115,818)
565020 - Trans of Electricity by Others	Acctg-Other - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
565020 - Trans of Electricity by Others	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 840	0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
565021 - Transm Oper-Elec Tr-Interunit	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
Total		0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 840	1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	596,937	596,966	633,716	633,763	815,544	815,410	9,347,992
565027 - Trans Oper-Elec Tr-Demand	AP Other-Not in Othr SDC - 840	1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	596,937	596,966	633,716	633,763	815,544	815,410	9,347,992
Total		1,157,288	1,145,201	1,145,201	1,145,201	485,598	597,167	596,937	596,966	633,716	633,763	815,544	815,410	9,347,992
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 840	2,230	85	157	0	0	0	0	0	865,336	181,096	(127,830)	424,840	1,465,724
565030 - Transm Oper-Elec Tr-OffSys	AP Other-Not in Othr SDC - 840	2,230	85	157	0	0	0	0	0	865,336	181,096	(127,830)	424,840	1,465,724
Total		2,230	85	157	0	0	0	0	0	865,336	181,096	(127,830)	424,840	1,465,724
575700 - Trans Op-Mid Mon&Comp Ser-RTO	Acctg-Other - 840	70,584	70,855	72,552	142,141	69,894	69,857	78,613	58,816	64,883	67,966	58,918	67,844	885,503
575700 - Trans Op-Mid Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(1,242)	0	(1,477)	(1,076)	(985)	0	0	0	0	0	0	0	(5,049)
Total		69,322	70,855	71,075	140,766	68,899	69,857	78,613	58,816	64,883	67,966	58,918	67,844	880,454

Robertson Direct Transmission Expenses TJR-2.xlsx

KCP&L G&O Case No. ER-2010-0356  
OPC Transmission WP - L&P

Prepared By: T. Robertson

Sources:

MPSG DR 13  
Co. 063010 Cutoffs  
Tim Rush Direct Schedule TMR2010-4

Account	2005	% Change	2006	% Change	2007	% Change	2008	% Change	2009	% Change	2009 To		
											12 Mth End Jun-10	% Change Jun-10	
561400 - Trans Op-Schd.Contr & Dis Serv	0		669,227		743,117	11.241%	785,029	5.047%	295,720	-62.330%	367,484	24.268%	71,764
561800 - Trans Op-Reli Plan&Std Dv-RTO	0		1,577		3,849	150.412%	3,061	-22.487%	39,351	1185.560%	47,489	20.881%	8,138
565000 - Transm Oper-Elec Tr-By Others	4,174,803		4,231,449	1.357%	0	-100.000%	30,184	#DIV/0!	(56,445)	-217.511%	1,829	-104.596%	37,075
565020 - Trans of Electricity by Others	0		0		2,646,481		50,865	-98.073%	0	-100.000%	0	#DIV/0!	0
565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,800		1,515,600	0.000%	442,050	-70.833%	0	-100.000%	(442,050)
565027 - Transm Oper-Elec Tr-Demand	0		0		0		2,941,278		2,313,040	-21.359%	2,273,000	-1.731%	(40,040)
565030 - Transm Oper-Elec Tr-Offsys	0		0		28,970		7,136	-73.545%	0	-100.000%	3,047	#DIV/0!	3,047
575700 - Trans Op-Mid Mon&Comp Ser-RTO	0		0		0		0		286,689		285,318	0.565%	1,616
<b>Total</b>	<b>4,174,803</b>		<b>4,802,253</b>		<b>4,836,087</b>		<b>5,333,263</b>		<b>3,341,414</b>		<b>2,960,867</b>		<b>(360,447)</b>

Account	Resource Category	Y2009												12 Months Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd.Contr & Dis Serv	Acctg-Other - 640	6,775	4,327	(4,230)	0	0	29,251	18,736	18,676	19,077	38,069	19,077	19,022	168,781
561400 - Trans Op-Schd.Contr & Dis Serv	AP Other-Not in Othr SDC - 840	36,488	18,875	42,799	42,875	42,244	(19,126)	(3,411)	0	23,883	(3,771)	(262)	23,483	128,931
<b>Total</b>		<b>43,263</b>	<b>24,202</b>	<b>38,561</b>	<b>42,875</b>	<b>42,244</b>	<b>(17,475)</b>	<b>18,365</b>	<b>18,676</b>	<b>42,960</b>	<b>37,712</b>	<b>18,815</b>	<b>42,515</b>	<b>286,722</b>
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	0	0	0	0	0	17,468	3,123	3,112	3,179	6,348	3,179	3,170	36,580
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(57)	0	(68)	(53)	(44)	0	(237)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,468</b>	<b>3,066</b>	<b>3,112</b>	<b>3,111</b>	<b>6,285</b>	<b>3,135</b>	<b>3,170</b>	<b>36,343</b>
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	1,985	5,109	(1,851)	(3,701)	(508)	(34,653)	2,410	1,842	810	(5,280)	742	852	(35,416)
<b>Total</b>		<b>1,985</b>	<b>5,109</b>	<b>(1,851)</b>	<b>(3,701)</b>	<b>(508)</b>	<b>(34,653)</b>	<b>2,410</b>	<b>1,842</b>	<b>810</b>	<b>(5,280)</b>	<b>742</b>	<b>852</b>	<b>(35,416)</b>
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
<b>Total</b>		<b>126,300</b>	<b>126,300</b>	<b>126,300</b>	<b>63,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,050</b>
565027 - Transm Oper-Elec Tr-Demand	Acctg-Other - 640	245,067	245,097	245,097	225,749	206,400	131,800	169,000	169,000	169,000	169,000	169,000	169,000	2,313,040
<b>Total</b>		<b>245,067</b>	<b>245,097</b>	<b>245,097</b>	<b>225,749</b>	<b>206,400</b>	<b>131,800</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>	<b>2,313,040</b>
565030 - Transm Oper-Elec Tr-Offsys	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
575700 - Trans Op-Mid Mon&Comp Ser-RTO	Acctg-Other - 640	0	0	0	0	0	127,276	22,751	22,676	23,185	46,251	23,195	23,068	266,382
575700 - Trans Op-Mid Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(41)	0	(492)	(496)	(318)	0	(1,892)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,276</b>	<b>22,337</b>	<b>22,676</b>	<b>22,676</b>	<b>45,789</b>	<b>22,847</b>	<b>23,068</b>	<b>266,700</b>

Account	Resource Category	Y2010												12 Mth End Jun-10
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
561400 - Trans Op-Schd.Contr & Dis Serv	Acctg-Other - 640	18,736	18,675	19,077	38,069	19,077	19,022	21,485	22,846	25,013	24,254	22,015	28,013	274,102
561400 - Trans Op-Schd.Contr & Dis Serv	AP Other-Not in Othr SDC - 840	(4,411)	0	23,883	(3,771)	(2,482)	23,483	0	0	0	0	0	23,483	69,688
561400 - Trans Op-Schd.Contr & Dis Serv	Other Outside Service - 885	0	0	0	0	0	0	0	23,493	0	0	0	0	23,493
<b>Total</b>		<b>14,325</b>	<b>18,675</b>	<b>42,960</b>	<b>37,712</b>	<b>18,815</b>	<b>42,515</b>	<b>21,485</b>	<b>22,846</b>	<b>25,013</b>	<b>24,254</b>	<b>22,015</b>	<b>49,506</b>	<b>367,484</b>
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	3,123	3,112	3,179	6,348	3,179	3,170	3,581	4,159	4,564	4,455	4,043	4,778	47,721
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(57)	0	(68)	(53)	(44)	0	0	0	0	0	0	0	(237)
<b>Total</b>		<b>3,066</b>	<b>3,112</b>	<b>3,111</b>	<b>6,285</b>	<b>3,135</b>	<b>3,170</b>	<b>3,581</b>	<b>4,159</b>	<b>4,564</b>	<b>4,455</b>	<b>4,043</b>	<b>4,778</b>	<b>47,483</b>
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	2,410	1,842	810	(5,280)	742	852	999	1,878	(650)	742	742	742	1,629
<b>Total</b>		<b>2,410</b>	<b>1,842</b>	<b>810</b>	<b>(5,280)</b>	<b>742</b>	<b>852</b>	<b>999</b>	<b>1,878</b>	<b>(650)</b>	<b>742</b>	<b>742</b>	<b>742</b>	<b>1,629</b>
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>												
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>												
565027 - Transm Oper-Elec Tr-Demand	Acctg-Other - 640	169,000	169,000	169,000	169,000	169,000	169,000	169,000	218,000	218,000	218,000	218,000	218,000	2,273,000
<b>Total</b>		<b>169,000</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>2,273,000</b>						
565030 - Transm Oper-Elec Tr-Offsys	Acctg-Other - 640	0	0	0	0	0	0	0	0	3,047	774	(774)	0	3,047
<b>Total</b>		<b>0</b>	<b>3,047</b>	<b>774</b>	<b>(774)</b>	<b>0</b>	<b>3,047</b>							
575700 - Trans Op-Mid Mon&Comp Ser-RTO	Acctg-Other - 640	22,751	22,676	23,185	46,251	23,165	23,068	26,088	19,410	21,440	20,789	18,870	22,297	260,000
575700 - Trans Op-Mid Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(41)	0	(49)	(496)	(315)	0	0	0	0	0	0	0	(1,892)
<b>Total</b>		<b>22,337</b>	<b>22,676</b>	<b>22,673</b>	<b>45,789</b>	<b>22,847</b>	<b>23,068</b>	<b>26,088</b>	<b>19,410</b>	<b>21,440</b>	<b>20,789</b>	<b>18,870</b>	<b>22,297</b>	<b>268,318</b>