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Property Tax
Gross Receipt Tax
Maintenance

Witness:

Karen Lyons

Sponsoring Party:

MoPSC Staff

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MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

REBUTTAL TESTIMONY

OF

KAREN LYONS

Great Plains Energy, Incorporated
KANSAS CITY POWER AND LIGHT COMPANY

FILE NO. ER-2010-0355

Jefferson City, Missouri
December 2010

****Denotes Highly Confidential Information****

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1 Plant, Depreciation Clearing, Injuries and Damages, Insurance, Cash Working Capital,
2 Property Tax, Iatan 2 O&M Expenses and Maintenance expense.

3 Q. What is the purpose of your rebuttal testimony in this proceeding?

4 A. The purpose of my rebuttal testimony is to first discuss the proper
5 methodology regarding the calculation of property taxes for plant additions. Kansas City
6 Power & Light (KCPL or Company) and Staff disagree with property taxes for additional
7 plant and when the taxes should be included as an expense for rate determination. Secondly, I
8 will discuss the proper expense lag for Gross Receipt Taxes (GRT or franchise tax) and the
9 difference how KCPL and Staff account for the tax. Lastly, I will discuss the proper
10 methodology regarding the normalization of non-wage maintenance expense (non-wage
11 O&M or maintenance expenses).

12 ***EXECUTIVE SUMMARY***

13 Q. Please summarize Staff's position with how property tax is calculated.

14 A. The Company is billed by each taxing authority that has jurisdiction over the
15 assessment and taxing of the Company's property. The actual property taxes are assessed on
16 plant costs and construction costs the Company owns on January 1 of any given year. The
17 property taxes related to plant costs are expensed on the Company's books, while those taxes
18 related to construction costs are capitalized and recovered through depreciation expense over
19 the life of the asset. In this case, the test year is the period ending December 31, 2009, with
20 an update period through June 30, 2010. Currently, a true-up period of December 31, 2010, is
21 planned to accommodate new plant additions and any other material changes to the revenue
22 requirement for increased and decreased costs. Based on this timeline, Staff included expense
23 for property taxes on plant identified as plant in service owned by the Company on January 1,

1 2010—the period the taxing authorities assessed this property. In most cases, the taxes are
2 due by the end of the year the plant was assessed. Any additional plant added after January 1,
3 2010, would not be assessed as plant in service until January 1, 2011 and the Company would
4 not have to pay those property taxes until December 31, 2011. For the direct filing, Staff used
5 a tax ratio based on 2009 property tax payment to January 1, 2009 plant. Staff will update its
6 case by using a ratio developed on the same basis as the 2009 ratio of using the 2010 property
7 tax payment to the January 1, 2010 plant and applying that level to January 1, 2011 plant.

8 Q. Please summarize Staff's position on GRT.

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

15 Q. Please summarize Staff's position on Maintenance Expense.

16 A. The Company and Staff disagree with the methodology used to calculate a
17 normalized level of non-wage, non-fuel maintenance costs. The Company has chosen to
18 index their calculations for maintenance costs using 2010 dollars, while Staff has not used this
19 method, relying instead on actual costs incurred for non-wage maintenance costs incurred by
20 the Company.

21 ***Property Tax***

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

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1 A. The Company's property tax calculation differs with the Staff with regard to
2 applying property taxes to plant additions that occur after the January 1 assessment. The
3 Company calculated annualized property taxes including property taxes based on construction
4 work in progress (CWIP) balances for 2009 and for 2010. Mr. Weisensee's direct testimony,
5 page 75, lines 8-11, states, "The Company included in cost of service property tax paid in
6 2009 on the Iatan Unit 1 AQCS and Iatan Unit 2 equivalent to the property tax due based on
7 the CWIP balances at January 1, 2009. On a normalized basis, this level of property taxes
8 will be expensed . . .".

9 The Company uses this method to calculate property taxes for plant additions through
10 the updated period and eventually the true-up period. KCPL's proposal to include plant
11 additions in this case for property taxes does not meet the known and measurable standard
12 used to develop rates in this state. According to John Weisensee's direct testimony, page 75,
13 lines 14 and 18, KCPL calculated its annualized property tax amount for plant additions
14 placed in service after the January 1, assessment date.

15 Staff does not include plant additions that are placed in service after the January 1
16 assessment date. Staff used a property tax ratio based on the plant balance effective
17 January 1, 2010 and applied this rate to the plant balance effective January 1, 2010. Both the
18 Company and Staff compare the computed annualized property taxes to the amount of
19 property taxes recorded in the test year to make their respective adjustments for property tax
20 expense.

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

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1 A. As mentioned earlier in this testimony, property taxes are based on plant that is
2 in service effective January 1 of any given year. In this case, Staff included property taxes for
3 plant that was in service effective January 1, 2010. For plant assessed on January 1, 2010, the
4 Company will pay property taxes for plant placed in service by December 31, 2010 and pay
5 Kansas property taxes in two installments, one due December 31, 2010 and the remainder will
6 be paid in April or May 2011. In this case, the true-up period of December 31, 2010 may
7 resolve this issue. However, had a true-up not been ordered by the Commission, the
8 Company's rates would be excessive because it would collect in rates for overstated plant
9 assessments that will not be reflected in property taxes values until the next assessment date
10 which will be next year.

11 Q. Will this difference be addressed in the true-up?

12 A. Yes. Staff will adjust the property tax amount by using a ratio developed on
13 the same basis as the 2009 ratio of using the 2010 property tax payment to the January 1, 2011
14 plant and applying that level to January 1, 2011 plant. This data will become available for the
15 true-up period.

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

17 A. Yes. The Commission heard this issue in KCPL's 2006 rate case—Case No.
18 ER-2006-0314. The test year in that case was calendar year 2005 with an update of June 30,
19 2006 and true-up of September 30, 2006. Staff included an amount of property taxes in the
20 2006 rate case based on the property taxes assessment date of January 1, 2006 and developed
21 a ratio similar to the method used in this current case.

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1 The Commission has decided the property tax method in several other cases as
2 follows:

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

7 In the 2001 Empire rate case, an excerpt from the Report and Order for Case No.
8 ER-2001-0299 states:

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

22 In the 1996 MGE rate case GR-96-285:

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

29 In the 2000 St. Louis County Water Company, currently known as Missouri American Water
30 Company, Case No. WR-2000-844:

31 *The Commission states, the Company's projected property tax*
32 *increases are neither known nor measurable. While it is*
33 *probable that the Company will experience an increase in*
34 *property tax expense at the end of the year, it is by no means*
35 *certain. Even more damaging to the Company's proposal is the*
36 *fact that its best estimate of the amount of any increase is based*

1 *on a calculation assumes that the tax rates for 2000 will be the*
2 *same as the tax rates for 1999. Because any increase in the*
3 *Company's proposed property tax expense is not known and*
4 *measurable, the Commission will not adopt the Company's*
5 *proposal.*
6 *[page 268 of the Order in Case No. WR-2000-844]*

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

8 A. Yes. KCPL wanted to include property taxes for plant additions in its 2006 rate
9 case, Case No. ER-2006-0314 and in Case No. ER-2009-0089. In Case No. ER-2006-0314,
10 using a true-up date of September 30, 2006 period, KCPL wanted to include the 2006
11 assessments and levies which would have included plant additions after the January 1, 2006
12 assessment date Staff used. The property taxes for those post-January 1 assessment date
13 additions were not actually paid until December 31, 2007 which was the day before the
14 effective date of rates in the second rate case filed by KCPL (Case No. ER-2007-0291). Had
15 the Commission used KCPL's methodology to compute property taxes on plant additions in
16 the 2006 rate case, the actual taxes would not have been paid until the effective date of the
17 second case forcing the customers to pay those taxes a full year in advance of those taxes.

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

19 A. The Commission adopted Staff's calculation of property taxes which is the
20 same method used in this case. The Commission stated: Staff recommends that the
21 Commission calculate property tax expense by multiplying the January 1, 2006 plant-in-
22 service balance by the ratio of the January 1, 2005 plant-in-service balance to the amount of
23 property taxes paid in 2005. KCPL wants the property tax cost of service updated to include
24 2006 assessments and levies.

25 *The Commission finds that the competent and substantial*
26 *evidence supports Staff's position, and finds this issue in favor*
27 *of Staff. As with all issues, KCPL bears the burden of proof.*
28 *According to KCPL's True-up brief, its September 30 true-up*

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1 *filing had latest available actual 2006 tax levy rates for 96% of*
2 *Missouri tax liability. As the Commission deciphered KCPL's*
3 *true-up filing-- entitled KCPL's Summary of Adjustments,*
4 *September 30 Update -- line 152 shows a decrease in property*
5 *taxes. To the extent this issue was in play, it was not listed in*
6 *the Commission-ordered List of Issues for the True-up*
7 *Proceeding, filed by Staff on November 8, and KCPL did not*
8 *object to that list, or put on any evidence concerning property*
9 *taxes at the true-up hearing. As such, the Commission does not*
10 *find adequate evidence to support KCPL's position on this*
11 *issue.*
12 *[pages 68-69 of the Order in Case No. GR-96-285]*

13 Q. How did the Company treat property taxes in Case No. ER-2009-0089

14 A. Similarly, in Case No. ER-2009-0089, using a true-up date of April 30, 2009,
15 KCPL wanted to include the 2009 assessments and levies which would have included plant
16 additions after the January 1, 2009 assessment date Staff used. The property taxes for those
17 post-January 1 assessment date additions are not due until December 31, 2010 which is
18 approximately 16 months after the effective rate increase date of September 1, 2009. As was
19 the case in the 2006 KCPL rate case, the Company requested plant additions based on in-
20 service dates after January 1 assessment dates that will result in customers having to pay for
21 property taxes well in advance of the actual payments of those taxes. Using KCPL's approach
22 to calculate property taxes, customers will pay in rates, determined in future rate cases, for
23 those taxes on post-January 1 assessed plant additions even though those taxes will not be
24 paid until December of the following year at the earliest.

25 Although the December 31, 2010 true-up may resolve this issue, the Commission
26 should reject the Company's methodology to include property taxes for plant additions placed
27 in service after the January 1 assessment date.

1 Q. If the Commission rejects KCPL's method in determining the proper level for
2 property taxes, how will the taxes paid for non-plant in service as of the assessment date of
3 January 1 be treated?

4 A. Any amount of non-plant in service, or plant still under construction is
5 assessed by taxing authorities on January 1 but these taxes are capitalized as part of the
6 construction costs of the plant construction. As such, the taxes like all other costs to construct
7 the plant are identified as costs to construct the plant and captured in the construction work
8 order. All the construction costs, including the capitalized property taxes are included in the
9 plant in service amounts when construction is completed and the plant is deemed in service.
10 The Company will recover the cost to construct this plant including the capitalized property
11 taxes over the life of the plant through depreciation.

12 ***Gross Receipts tax***

13 Q. How does the Company and the Staff positions differ?

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

20 Staff's position is that the GRT is collected by the customers in advance of payment to
21 the cities and municipalities in which the Company has use of those funds until remitted to the
22 local taxing authorities.

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1 The Company's Cash Working Capital schedule in File No. ER-2010-0355 reflects an
2 expense lag of (57.56) for Kansas City's 6% tax, 34.00 days for Kansas City's 4% tax and
3 (38.93) days for taxes assessed by all other cities for which the Company does business in.
4 Staff's calculation of the GRT as a pre-collection resulted in an expense lag of 72.28 days for
5 Kansas City's 6% tax, 39.34 days for Kansas City's 4% tax and 60.94 days for taxes assessed
6 by all other cities for which the Company does business in.

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

8 A. As a result of Staff's research and analysis, it was found that Kansas City had
9 two gross receipts taxes. Kansas City is the largest municipality for which KCPL operates.
10 The city assesses a monthly tax of 4% and a separate quarterly tax of 6%. Staff calculated
11 expense lags for both the 4% and 6% tax. In addition, KCPL also operates in several other
12 small municipalities. A separate expense lag was calculated by Staff for these other cities.

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

14 A. Based on the Company response to Data Request 290 in Case No.
15 ER-2009-0089, Kansas City assesses a 6% gross receipt tax and a 4% emergency tax.
16 The 6% tax is assessed on a quarterly basis and the 4% tax on a monthly basis. Each tax is
17 listed on the customer invoice as a separate line item.

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

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

22 Q. Did Staff review the city ordinances?

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

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

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

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

6 A. Yes. The following excerpt was taken from the City of Kansas City Tax
7 Ordinance.

8 *Every electric light or power company...shall pay to the City*
9 *Treasurer on or before the 30th days of January, April, July*
10 *and October, respectively, of each year, based upon the*
11 *business done during the preceding period of three (3) calendar*
12 *months ending respectively, on the last day of December,*
13 *March, June and September.*
14 *[emphasis added]*

15 Q. Are there other Missouri regulated utilities that pay the Kansas City 6% gross
16 receipts tax?

17 A. Yes. KCP&L-Greater Missouri Operations-MPS (MPS) and Missouri Gas
18 Energy (MGE) currently pay the Kansas City 6% gross receipts tax.

19 Q. Did Staff review the Kansas City Ordinance for each of these utilities?

20 A. Yes.

21 Q. Can you provide an example of the language used in the ordinance for each of
22 these utilities?

23 A. Yes. The following excerpt was taken from the City of Kansas City Tax
24 Ordinance provided to the Staff by MPS and attached hereto as Schedule 2.

25 *Every electric light or power company...shall pay to the City*
26 *Treasurer on or before the 30th days of January, April, July*
27 *and October, respectively, of each year, based upon the*
28 *business done during the preceding period of three (3) calendar*

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1 *months ending respectively, on the last day of December,*
2 *March, June and September.*
3 *[emphasis added]*

4 The following excerpt was taken from the City of Kansas City Tax Ordinance
5 provided to the Staff by MGE and attached hereto as Schedule 3.

6 *Every gas company...in addition to all other taxes, payments or*
7 *requirements now or hereafter required by law or city*
8 *ordinance, pay to the city a quarter-annual license fee to be due*
9 *and payable to the city treasurer on or before January 30,*
10 *April 30, July 30 and October 30, respectively, of each year,*
11 *based upon the business done during the preceding period of*
12 *three calendar months ending, respectively, on December 31,*
13 *March 31, June 30 and September 30. The amount of such*
14 *quarterly license fee shall be a sum equal to six percent of the*
15 *gross receipts derived from the sale of gas sold and delivered,*
16 *during the preceding period of three months . . .*
17 *[emphasis added]*

18 Q. What does the language mean in the ordinance that the gross receipts taxes
19 are "based upon the business done during the preceding period of three calendar months
20 ending . . . "?

21 A. This means that the revenues billed in the quarter ending of March, June,
22 September, and December will be used to identify the amount owed the city which amount of
23 gross receipts taxes will be paid in the month following the close of the quarter. As an
24 example, the three months collections of gross receipts taxes ended in December of any given
25 year will be turned over to the city by January 30th of the following year. For each quarter
26 the collections would follow this same schedule every year:

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1

| Billing & Collection | Payment to Taxing Authority Made |
|---------------------------------|----------------------------------|
| January February March | April |
| April May June | July |
| July August September | October |
| October November December | January |

2

For illustration purposes assume the following payment calculation is made for the

3

quarterly GRT in Kansas City:

4

| Month | Amount of Revenues | GRT at 6% | Gross Receipts Taxes Due |
|----------|--------------------|-----------|--------------------------|
| January | \$15,000 | \$900 | |
| February | 12,000 | \$720 | |
| March | 10,000 | \$600 | \$2,200 |

5

The \$2,200 amount of GRT due for the March quarter ended to Kansas City would be paid April 30th, or the following month after the close of the quarter used to "base" the gross receipts. Monies are clearly collected in advance of payment to taxing authorities which is the basis of the GRT payment lag used in Staff's cash working capital calculation.

6

7

8

9

Q. Does Staff provide any support to indicate the funds are collected prior to payment to the taxing authorities?

10

11

A. Yes. Please refer to Schedule 4 (Graph of GRT revenues and payments).

12

13

Q. Does MPS and MGE account for the Kansas City 6% GRT in the same manner as KCPL?

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1 A. No. MPS and MGE treat GRT correctly as a payment in arrears, which is the
2 treatment Staff uses.

3 Q. What municipalities does KCPL and MPS overlap?

4 A. Besides Kansas City, KCPL and MPS overlap in the following other service
5 territories; Belton, Blue Springs, Grain Valley, Grandview, Liberty, and Raytown.

6 Q. Do KCPL and MPS treat GRT the same in these municipalities?

7 A. No. KCPL treats GRT as a prepayment for Belton, Blue Springs, Grandview,
8 Liberty and Raytown. MPS treats GRT correctly as a payment in the arrears for Belton, Blue
9 Springs, Grandview, Liberty and Raytown.

10 Q. Did Staff review city ordinances for these cities and if so, did the Staff find
11 similar language?

12 A. Yes. Staff reviewed all the ordinances for KCPL and MPS and found all the
13 city ordinances had similar language.

14 Q. Can Staff provide examples of these ordinances?

15 A. Please refer to Schedule 5 (Examples of Belton, Blue Springs, Grandview,
16 Liberty and Raytown ordinances).

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

18 A. Yes. Please refer to Schedule 6, Staff's workpaper listing the city tax bill data.

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

20 A. Staff reviewed GRT tax bills, used to calculate the taxes submitted by KCPL to
21 the various cities, for the test year period ending December 31, 2009. Staff documented the
22 date of each invoice, the period for which the tax was based, and the date the payment was
23 submitted to the city. Based on this information an expense lag was calculated. Refer to the

1 attached Schedule 6 for Staff's calculation of the GRT expense lag. In every case, the period
2 for which the tax was based was prior to the date the Company paid for the tax.

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

4 A. Yes. In KCPL's 1980 rate case-- Case No. ER-80-48, the Company and Staff
5 disagreed on how GRT was treated on the same basis as in this case. During the 1980 rate
6 case, the Company treated GRT as a prepayment and Staff believed GRT was paid in the
7 arrears. The Commission ruled in favor of Staff's treatment of GRT.

8 The following excerpt was taken from the Commission Ruling in Case No. ER-80-48:

9 *Company and Staff disagree as to the proper lag to be assigned*
10 *to gross receipts Tax. Staff characterizes gross receipts tax as a*
11 *pre-collection and Company characterizes it as a prepayment.*
12 *These taxes are paid by the Company on the last day of the first*
13 *month of each quarter based on the sales of the previous*
14 *quarter. Thus the tax is collected from the customer through*
15 *the billings of the prior quarter. The Commission is unable to*
16 *understand the reason the Company books the tax payment as a*
17 *prepayment as Company witness Pendleton testified.*

18
19 *The Commission does not find the Company's prepayment*
20 *argument compelling. Company's argument appears to be*
21 *based on the fact that such tax is assessed by the city for the*
22 *right to do business in the quarter of the Company's payment*
23 *which is irrelevant to the determination of a proper lag. The*
24 *Commission finds that Staff's treatment of gross receipts tax*
25 *payments with respect to cash working capital is appropriate.*
26 *[23 Mo. P.S.C. (N.S.)]*

27 Q. What is the significance of the Company paying for the taxes after it collects
28 the ratepayer's payment?

29 A. The Company bills for the collection of the GRT along with the billing of
30 electrical service and collects from the customers the same time as it collects for the provision
31 of service. Customers are providing the cash for the GRT in advance of when the GRT is
32 paid to the taxing authorities which allows the Company to have use of these funds for a

1 significant period of time prior to making payment to the municipalities. The sole basis for
2 the amount owed the cities is the revenues (gross receipts) billed by the Company and what it
3 collects from its customers. The amount charged the customer for electric service is added to
4 the appropriate amount calculated by the Company for gross receipts taxes on one bill to the
5 customer. The GRT tax rate is applied to those revenues and customers are required to make
6 payments for the total bill-- electric service and all taxes including the GRT. Customers pay
7 the GRT amounts at the same time as they pay for electrical service. The Company bills
8 those revenues to the customers along with an amount of gross receipts taxes which it in turn
9 pays to the taxing authorities after it collects those taxes from the customers.

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

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

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

19 Q. What is the Staff's recommendation regarding this issue?

20 A. The Staff recommends the Commission adopt the Staff's expense lag for Gross
21 Receipts Taxes and order that going forward KCPL should account for gross receipts as a
22 payment in arrears.

1 **MAINTENANCE-NON-WAGE**

2 Q. What is the purpose of this section of your rebuttal testimony?

3 A. I am responding to KCPL witness John Weisensee's direct testimony, pages 46
4 through 49, addressing the non-wage maintenance normalizations used by the Company.

5 Q. Briefly explain the principal difference between the Company and Staff?

6 A. The Company chose to index their calculations for production maintenance
7 costs using 2009 dollars and identified the use of a contractor rate for escalating transmission
8 and distribution maintenance costs. Staff has not used these methods, relying instead on
9 actual historical costs incurred for non-wage maintenance incurred by the Company.

10 Q. Why does the Company escalate the maintenance adjustment levels to 2009
11 dollars?

12 A. Mr. Weisensee addresses the reason on page 49, lines 20-21 of his direct
13 testimony that "the HW Index [Handy Whitman Index] is a highly recognized independent
14 source of historical cost fluctuations, particularly for production accounts."

15 Q. Is the indexing approach consistent with traditional ratemaking?

16 A. No. There are several reasons why the indexing approach is not consistent
17 with traditional ratemaking. First, specialized treatment of any one expense (or revenue)
18 using types of indexing has the potential to result in rates being set using non-cost based rates.
19 While a Company's revenue requirement is determined using various adjusted, annualized
20 and normalized expense and revenue items, these approaches use historical cost elements to
21 base the calculations. The indexing method does not have any basis in actual costs but instead
22 uses those costs to apply to an index—an index that has no relationship to KCPL's actual
23 costs. Second, ratemaking in Missouri is based on known and measurable historical costs.

1 Inflationary factors contradict the known and measurable concept as they are highly
2 speculative in nature.

3 Q. Are there any other reasons inflation factors should not be used when
4 determining an appropriate level of maintenance costs?

5 A. The Handy Whitman Index numbers, used by the Company, are developed
6 from prevailing wage rates (among other things). Payroll is annualized separately in the
7 ratemaking process; therefore, any inflation index that also includes labor rates is not
8 appropriate to use giving payroll in effect more weight than appropriate. The maintenance
9 costs that both KCPL and Staff are making adjustments for in this case relate strictly to non-
10 labor maintenance costs. In other words, maintenance costs for material and supplies
11 excluding salaries and wages. The Handy Whitman Index uses labor costs in computing the
12 index numbers.

13 Q. Why is it inappropriate to use an index that is based on labor costs?

14 A. All labor costs in the case are examined separately in the payroll area. Payroll
15 costs are annualized in the payroll adjustments and included in the cost of service amounts.
16 When examining non-wage maintenance costs, Staff purposely excludes all labor costs since
17 those costs are treated separately in the payroll area. Since KCPL also excludes payroll costs
18 in its non-wage maintenance costs, using an index driven by labor costs, such as the Handy
19 Whitman Index, gives far too much weight to payroll. Because the non-wage maintenance
20 costs do not include payroll, applying an index which has labor costs in the base index
21 amounts results in over emphasis of labor—a major cause for increases in costs.

22 Q. Does the Company address other escalation factors used for the purpose of
23 normalizing maintenance expense?

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1 A. Yes. The Company proposes the use of a contractor rate for the purpose of
2 inflating transmission and distribution non-labor maintenance costs.

3 Q. Please explain the contractor rate used by the Company to normalize
4 transmission and distribution non-labor maintenance costs.

5 A. The Company used an average contractor rate based on a five year period,
6 2005-2009. In this case, the average contractor rate is ** ____ **. This factor was then
7 multiplied by the actual costs incurred during 2005-2009. As a result, the Company used
8 escalated transmission and distribution non-labor costs to determine normalized future
9 transmission and distribution maintenance costs.

10 Q. Did the Company use the contractor rate when normalizing its transmission
11 and distribution maintenance costs in Case No. ER-2009-0089.

12 A. No. The Company used the Handy Whitman Index to normalize its
13 transmission and distribution maintenance costs in Case No. ER-2009-0089. In Case No.
14 ER-2009-0089 of KCPL's rebuttal testimony (Heredegen rebuttal on page 6, lines 12-16),
15 "The rates that KCP&L is currently requesting will be effective August 5, 2009. Given the
16 significant material and labor cost increases that KCP&L is experiencing in the area of
17 transmission and distribution maintenance, indexing forward only to 2007 would still be
18 expected to fall well short of what KCP&L will incur over the time period these rates are in
19 effect."

20 Q. Why is the Company using the contractor rate for transmission and distribution
21 non-labor maintenance costs instead of the Handy Whitman Index?

22 A. Based on Mr. Weisensee's direct testimony, page 47, lines 3-8,
23 "The underlying data to the HW Index [Handy Whitman Index] is strongly influenced by

1 utility production construction and operations; hence, its primary value lies in normalizing
2 production maintenance expense..." The contrast between T&D operations and production
3 operations is clearly an "apple" and "orange" comparison. As such, for T&D maintenance
4 expense, other analysis is more appropriate to better capture price volatility.

5 Q. How did Staff's analysis differ from the Company's use of indexed non-wage
6 maintenance costs?

7 A. Staff analyzed actual historical maintenance costs from 1999 through 2009
8 through June 30, 2010, by functional area for production, transmission, distribution,
9 and general plant by FERC account. Please refer to Schedule 7, Staff's workpaper detailing
10 non-wage maintenance account balances for the period of 1999-2010.

11 Staff separated maintenance between labor and non-labor costs. Since labor costs are
12 specifically addressed as a component in the cost of service analysis, labor costs were
13 segregated from the non-labor costs to perform the review of maintenance costs. Staff
14 annualized payroll reflecting the price increases for labor that generally occurs each year. The
15 maintenance analysis was done only on non-wage maintenance and operating costs.

16 Q. What steps were taken by Staff to normalize non-wage maintenance costs?

17 A. Staff examined the non-wage maintenance amounts to identify any
18 characteristics of the maintenance dollars such as trends or fluctuations from one period to
19 another. Another approach used by the Staff, was to compare functional averages which
20 included using a two (2) year average through a seven (7) year average to determine if there
21 were fluctuations with each functional area. Each of the costs by year and averages for
22 maintenance were also compared to the 2009 Test Year. Staff reviewed the data as detailed

1 above to establish a maintenance level that will result in an annual level of the Company's
2 future maintenance costs. Staff's results are presented in the following table;

3

4

| Results of Staff's Non-Labor Maintenance Analysis | |
|--|----------------------------|
| 5 Steam Production Maintenance | 2-Year Average (2008-2009) |
| 6 Nuclear Production Maintenance | 2009 Test Year |
| 7 Other Production Maintenance | 2009 Test Year |
| 8 Transmission Maintenance | 2009 Test Year |
| Distribution Maintenance | 2009 Test Year |

9 Q. Please summarize Staff's disagreement with the Company's use of the Handy-
10 Whitman Index for normalizing its production maintenance expense and the use of a
11 contractor rate for normalizing its transmission and maintenance expense.

12 A. KCPL is using inflationary factors, not generally accepted in traditional
13 ratemaking, that are based on labor related capitalized construction costs to normalize its
14 non-labor related expensed production maintenance costs. In addition, using inflationary
15 factors to increase maintenance costs may be considered single issue ratemaking and the
16 factors would not be considered a known and measurable cost. The last area of concern with
17 the Staff and the use of The Handy Whitman Index and the contractor rate is the lack of
18 incentive that inflationary factors provide to the Company to improve efficiency. Inflationary
19 factors put all the risk on the ratepayers.

20 Q. Does this conclude your rebuttal testimony?

21 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI


In the Matter of the Application of)
Kansas City Power & Light Company for)
Approval to Make Certain Changes in its)
Charges for Electric Service to Continue the)
Implementation of Its Regulatory Plan

File No. ER-2010-0355

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Karen Lyons, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 21 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.



Karen Lyons

Subscribed and sworn to before me this 8th day of December, 2010.

NIKKI SENN
Notary Public - Notary Seal
State of Missouri
Commissioned for Osage County
My Commission Expires: October 01, 2011
Commission Number: 07287016



Notary Public

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Documentation retrieved from the Kansas City Office of the City Clerk
<http://cityclerk.kcmo.org/liveweb/common/default.aspx>

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

Additional source of Company's Response to Staff Data Request No. 290 in case No. ER-2009-0089.

RECEIVED
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61772

AN ORDINANCE

EFFECTIVE: July 1, 1988

RATE DEPARTMENT
ORDINANCE CHAPTER 21 OF THE CODE OF GENERAL ORDINANCES OF KANSAS CITY, MISSOURI, ENTITLED "LICENSES AND MISCELLANEOUS BUSINESS REGULATIONS" BY REPEALING SECTION 21.439, ENTITLED "ELECTRIC LIGHT OR POWER BUSINESS - GENERALLY", AND ENACTING IN LIEU THEREOF A NEW SECTION OF LIKE NUMBER AND SUBJECT; AND FIXING THE EFFECTIVE DATE OF SUCH AMENDMENT; AND DECLARING THE INTENT OF THE COUNCIL.

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Chapter 21 of the Code of General Ordinances of Kansas City, Missouri, entitled "Licenses and Miscellaneous Business Regulations" be and is hereby amended by repealing Section 21.439 entitled "Electric Light or Power Business - Generally", and enacting in lieu of said section a new section of like number and subject to provide as follows:

Section 21.439 - Electric Light or Power Business - Generally.

(a) Quarterly license fee. Every electric light or power company, and every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling, leasing or manufacturing, selling, distributing or transmitting electricity for light, heat or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay to the city a quarter-annual license fee to be due and payable to the city treasurer on or before the thirtieth day of January, April, July and October, respectively, of each year, based upon the business done during the preceding period of three (3) calendar months ending, respectively, on the last day of December, March, June and September. The amount of such quarterly license fee shall be a sum equal to six (6) percent of the gross receipts derived from the sale of electrical energy within the city during the same preceding period of three (3) months ending as aforesaid, for consumption and not for resale; provided however, that from and after July 1, 1988, to and including April 30, 1993, said tax shall not be imposed on the gross receipts derived from sales of more than \$3,000,000.00 in any quarter to any one user, except for sales to public utilities which shall remain fully taxable. Effective May 1, 1993, and thereafter, the amount of such quarterly license fee shall be a sum equal to six (6) percent of the gross receipts derived from electrical energy within the City during the same preceding period of three (3) months ending as aforesaid, for consumption and not for resale; provided however, that from and after May 1, 1993, said tax shall not be imposed on sales of more than 150,000,000 kilowatt hours in any quarter to any one user, except for sales to public utilities which shall remain fully taxable.

61772

as a penalty for such delayed payment, ten (10) percent of the amount of such license fee for the first month, or part thereof, the same is unpaid, and for each and every month thereafter two (2) percent of the amount of such license fee until the same is fully paid.

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

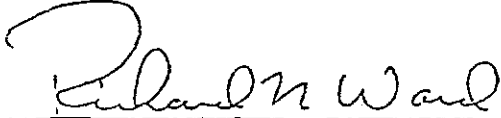
(g) Scope of section. Nothing herein contained shall be construed as giving to a licensee any exclusive privileges, nor shall it affect any prior or existing rights of a licensee to maintain an electric plant within the city.

(h) Effect of nonpayment of electric bill. Where an additional amount is added for failure to make payment of any electric bill within a prescribed period the license fee shall be based on the total amount actually paid, as part of the "gross receipts" of the licensee.

Section 2. This amendment of Chapter 21 of the Code of General Ordinances of Kansas City, Missouri, shall be effective beginning on July 1, 1988.

Section 3. That in the event this ordinance is declared invalid for whatever reason, it is the intent of the council that section 21.439, repealed herein, be revived and said section 21.439 be considered as if the same had never been repealed.

Approved as to form and legality:




City Attorney

AUTENTICATED AS PASSED

-3-

RICHARD L. BERKLEY, Mayor

 City Clerk

By _____
Deputy City Clerk

NOV 24 1987

KL Schedule 2 -2

EFFECTIVE:

JUL 1 1985

58046

AN ORDINANCE

AMENDING CHAPTER 21 OF THE CODE OF GENERAL ORDINANCES OF KANSAS CITY, MISSOURI, ENTITLED "LICENSES AND MISCELLANEOUS BUSINESS REGULATIONS" BY REPEALING SECTION 21.439, ENTITLED "ELECTRIC LIGHT OR POWER BUSINESS - GENERALLY", AND ENACTING IN LIEU THEREOF A NEW SECTION OF LIKE NUMBER AND SUBJECT; AND FIXING THE EFFECTIVE DATE OF SUCH AMENDMENT; AND DECLARING THE INTENT OF THE COUNCIL.

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Chapter 21 of the Code of General Ordinances of Kansas City, Missouri, entitled "Licenses and Miscellaneous Business Regulations" be and is hereby amended by repealing Section 21.439 entitled "Electric Light or Power Business - Generally", and enacting in lieu of said section a new section of like number and subject to provide as follows:

Section 21.439 - Electric Light or Power Business - Generally.

(a) Quarterly license fee. Every electric light or power company, and every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling, leasing or manufacturing, selling distributing or transmitting electricity for light, heat or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay to the city a quarter-annual license fee to be due and payable to the city treasurer on or before the thirtieth day of January, April, July and October, respectively, of each year, based upon the business done during the preceding period of three (3) calendar months ending, respectively, on the last day of December, March, June and September. The amount of such quarterly license fee shall be a sum equal to six (6) percent of the gross receipts derived from the sale of electrical energy within the city during the same preceding period of three (3) months ending as aforesaid, for consumption and not for resale; provided however, that from and after July 1, 1985, to and including June 30, 1988, said tax shall not be imposed on the gross receipts derived from sales of more than \$3,000,000.00 in any quarter to any one user, except for sales to public utilities which shall remain fully taxable. Effective July 1, 1988 and thereafter, the amount of such quarterly license fee shall be a sum equal to six (6) percent of the gross receipts derived from electrical energy within the City during the same preceding period of three (3) months ending as aforesaid, for consumption and not for resale; provided however, that from and after July 1, 1988, said tax shall not be imposed on sales of more than 150,000,000 kilowatt hours in any quarter to any one user, except for sales to public utilities which shall remain fully taxable.

The sale of electrical energy to an owner or lessee of a building who purchases such electrical energy for resale to the tenants therein, shall, for the purposes of this section, be considered as a sale for consumption and not for resale, but the resale to the tenants shall not be considered a sale for consumption.

(b) Reports. The licensee shall and he is hereby required to make true and faithful reports under oath to the director of finance and to the commissioner of revenue of the city, in such form as may be prescribed by the director of finance, and containing such information as may be necessary to determine the amounts to which the license tax shall apply, on or before the thirtieth day of January, April, July and October of each year, for all gross receipts for the three (3) calendar months ending, respectively, on the last day of December, March, June and September.

(c) Payment. Each fee shall constitute payment for the three (3) months beginning on the first day of the months of January, April, July and October, respectively, during which months such payment shall be due and payable as herein prescribed; provided however, that the acceptance of such fee shall not prejudice the right of the city to collect any additional fee thereafter found to be due.

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

(e) Late payment penalty. For each and every month, or part thereof, any such license fee remains unpaid, after the same becomes due and payable, there shall be added to such license fee, as a penalty for such delayed payment, ten (10) percent of the amount of such license fee for the first month, or part thereof, the same is unpaid, and for each and every month thereafter two (2) percent of the amount of such licensee fee until the same is fully paid.

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

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

(h) Effect of nonpayment of electric bill. Where an additional amount is added for failure to make payment of any electric bill within a prescribed period the license fee shall be based on the total amount actually paid, as part of the "gross receipts" of the licensee.

Section 2. This amendment of Chapter 21 of the Code of General Ordinances of Kansas City Missouri, shall be effective beginning on July 1, 1985.

Section 3. That in the event this ordinance be declared invalid for whatever reason, it is the intent of the council that section 21.439, repealed herein, be revived and said section 21.439 be considered as if the same had never been repealed.

Approved as to form and legality:

Richard N. Ward
City Attorney

Richard Brennan Mayor
Richard Brennan City Clerk

By *[Signature]* Deputy City Clerk
JUN 20 1985

Sec. 40-346. Gas businesses--Generally.

(a) *Quarterly license fee imposed.* Every gas company, and every corporation, company, association, joint stock company or association, partnership and person, and their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay to the city a quarter-annual license fee to be due and payable to the city treasurer on or before January 30, April 30, July 30 and October 30, respectively, of each year, based upon the business done during the preceding period of three calendar months ending, respectively, on December 31, March 31, June 30 and September 30. The amount of such quarterly license fee shall be a sum equal to six percent of the gross receipts derived from the sale of gas sold and delivered, during the preceding period of three months ending as stated in this subsection, to consumers within the city for all purposes whatsoever; provided, however, that from and after July 1, 1988, to and including April 30, 1993, the tax shall not be imposed on the gross receipts derived from sales of more than \$1,750,000.00 in any quarter to any one user, except for sales to public utilities, which shall remain fully taxable. Effective May 1, 1993, and thereafter, the amount of such quarterly license fee shall be a sum equal to six percent of the gross receipts derived from the sale of gas sold and delivered, during the preceding period of three months ending as stated in this subsection, to consumers within the city for all purposes whatsoever; provided, however, that from and after May 1, 1993, such tax shall not be imposed on sales of more than 1,750,000 m.c.f. of gas, in any quarter to any one user, except for sales to public utilities, which shall remain fully taxable. Where an additional amount is added for failure to make payment of any gas bill within a prescribed period, the license fee shall be based on the total amount actually paid as part of the gross receipts of the licensee.

(b) *Reports by licensee.* The licensee shall and he is hereby required to make true and faithful reports under oath to the director of finance and to the commissioner of revenue of the city, in such form as may be prescribed by the director of finance, and containing such information as may be necessary to determine the amounts to which the license tax shall apply, on or before January 30, April 30, July 30 and October 30 of each year, for all gross receipts for the three calendar months ending, respectively, on December 31, March 31, June 30 and September 30.

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

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

at the same time, its accounts and records and certify as to correctness of any payments due and payable by the licensee to the city.

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

(Code of Gen. Ords. 1967, § 21.441; Ord. No. 35170, 4-19-68; Ord. No. 35605, 7-19-68; Ord. No. 36057, 11-15-68; Ord. No. 58047, 6-20-85; Ord. No. 61773, 11-24-87)

Cross references: gas and oil, ch. 32.

Sec. 40-347. Same--Emergency tax.

(a) *Imposition; amount.* Every gas company and every corporation, company, association, joint stock company or association, partnership and person, and their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing or controlling a gas plant or system for the manufacture, distribution, sale or furnishing of gas, natural or manufactured, for light, heat, refrigeration or power, shall, in addition to all other taxes, payments or requirements now or hereafter required by law or city ordinance, pay an additional emergency license tax in a sum equal to three percent of the gross receipts derived from all residential sales per month in excess of \$10.00 per month each residence, four percent of the gross receipts derived from commercial sales, and four percent of the first \$725.00 per month of gross receipts derived from sales to each industrial user where the major use of such industrial user is to change raw or unfinished materials into other forms or products and not for space heating and lighting purposes within the city, such license tax to be payable monthly, the first payment being due and payable no later than June 30, 1981, and no later than the last day of each month thereafter, based on the prior month's gross receipts, but otherwise based on the same computations and subject to the same penalties as provided in section 40-346, so long as this section remains in effect.

(b) *Scope of section.* No occupation license, however, shall be issued to any gas company until and unless such company shall have paid to the city the full amount of the normal license tax of six percent of the gross receipts of the licensee, under section 40-346, in addition to the emergency license tax imposed by this section.

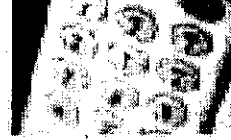
(Code of Gen. Ords. 1967, § 21.442; Ord. No. 33850, 4-14-67; Ord. No. 36639, 4-18-69; Ord. No. 38106, 4-17-70; Ord. No. 39540, 4-16-71; Ord. No. 41069, 4-21-72; Ord. No. 42555, 4-19-73; Ord. No. 43975, 4-19-74; Ord. No. 45271, 4-18-75; Ord. No. 46455, 4-9-76; Ord. No. 47664, 4-15-77; Ord. No. 48986, 4-14-78; Ord. No. 52572, 4-10-81)

This information was received from Mike Noack, Director of Pricing and Regulatory Affairs with Missouri Gas Energy.

Schedule



Missouri Public Service Commission



| Test Year 2009 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan |
|--|------------------|-----|-----|------------------|-----|-----|------------------|-----|-----|------------------|-----|-----|-------------|
| | 1st Quarter 2009 | | | 2nd Quarter 2009 | | | 3rd Quarter 2009 | | | 4th Quarter 2009 | | | 2010 |
| Revenues Collected from Ratepayers | | | | | | | | | | \$77,943,428 | | | |
| KCPL Payment 1/29/2010 based on previous quarter's revenues | | | | | | | | | | | | | \$7,038,107 |
| Revenues Collected from Ratepayers | \$99,379,859 | | | | | | | | | | | | |
| KCPL Payment 4/30/2009 based on previous quarter's revenues | | | | \$6,658,707 | | | | | | | | | |
| Revenues Collected from Ratepayers | | | | \$98,990,293 | | | | | | | | | |
| KCPL Payment 7/30/2009 based on previous quarter's revenues | | | | | | | \$16,481,742 | | | | | | |
| Revenues Collected from Ratepayers | | | | | | | \$141,929,652 | | | | | | |
| KCPL Payment 10/30/2009 based on previous quarter's revenues | | | | | | | | | | \$37,106,289 | | | |

**Kansas City Power & Light Company
File No. ER-2010-0355**

**Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company
Gross Receipts Tax Ordinance Comparison-Shared Municipalities**

| Municipality | Tax Rate | KCPL Ordinance | GMO Ordinance |
|--------------|----------|--|--|
| Kansas City | 6% | <i>Every electric light or power company...shall pay to the City Treasurer on or before the 30th days of January, April, July and October, respectively, of each year, <u>based upon the business done during the preceding period of three (3) calendar months</u> ending respectively, on the last day of December, March, June and September.</i> | <i>Every electric light or power company...shall pay to the City Treasurer on or before the 30th days of January, April, July and October, respectively, of each year, <u>based upon the business done during the preceding period of three (3) calendar months</u> ending respectively, on the last day of December, March, June and September.</i> |
| Kansas City | 4% | <i>"...pay an additional emergency license tax in a sum equal to four percent (4%) of the gross receipts derived from sales in excess of Two Dollars (\$2.00) per month for each residential user, four percent (4%) of the gross receipts derived from commercial sales, and four percent (4%) of the first Four Thousand Two Hundred Dollars (\$4,200.00) of gross receipts per month derived from sales to each industrial user where the major use of such industrial user is to charge raw or unfinished materials into other forms or products and not for space heating and lights purposes within the city, such license tax to be payable monthly, the first such payment being due and payable no later than July 31, 1972, and no later than the last day of each month thereafter, <u>based on the prior months' gross receipts</u>, but otherwise based on the same computations and subject to the same penalties as provided in Section 21.439, so long as this ordinance remains in effect."</i> | <i>"...pay an additional emergency license tax in a sum equal to four percent (4%) of the gross receipts derived from sales in excess of Two Dollars (\$2.00) per month for each residential user, four percent (4%) of the gross receipts derived from commercial sales, and four percent (4%) of the first Four Thousand Two Hundred Dollars (\$4,200.00) of gross receipts per month derived from sales to each industrial user where the major use of such industrial user is to charge raw or unfinished materials into other forms or products and not for space heating and lights purposes within the city, such license tax to be payable monthly, the first such payment being due and payable no later than July 31, 1972, and no later than the last day of each month thereafter, <u>based on the prior months' gross receipts</u>, but otherwise based on the same computations and subject to the same penalties as provided in Section 21.439, so long as this ordinance remains in effect."</i> |
| Belton | 7% | <i>"Each person shall, on or before the 31st day of May, 1983, pay or issue a credit for the tax then due on the gross receipts of such person from the preceding 5 month period of December 1 1982, through April 20, 1983, and thereafter such payment shall be made on or before the last day of each succeeding month based upon the gross receipts from the <u>preceding calendar month</u>"</i> | <i>"It is understood and agreed that the computation of the percent of revenue to be paid to the Grantor, shall be computed on the basis of the revenue from January 1 through December 31 of each year prior to the year in which the payments shall be made. <u>The Grantee shall calculate the revenue annually within thirty (30) days after January 1 of each year</u>, and notify the Grantor of the amounts of revenue subject to payment..." The City of Belton now collects the tax on a monthly basis.</i> |

**Kansas City Power Light Company
File No. ER-2010-0355**

**Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company
Gross Receipts Tax Ordinance Comparison-Shared Municipalities**

| Municipality | Tax Rate | KCPL Ordinance | GMO Ordinance |
|--------------|----------|--|---|
| Blue Springs | 5% | <i>"Every person now or hereafter engaged in any of the businesses described in Section 11-76 hereof shall pay to the City Collector on the Last day of each month an amount equal to five percent (5%) of said person's gross receipts from said business for the <u>preceding month.</u>"</i> | <i>"Every person now or hereafter engaged in any of the businesses described in Section 11-76 hereof shall pay to the City Collector on the Last day of each month an amount equal to five percent (5%) of said person's gross receipts from said business for the <u>preceding month.</u>"</i> |
| Grandview | 7% | <i>Based on KCPL Ordinance the following verbiage was directed towards Kansas City Power & Light. Kansas City Power & Light shall pay its license fee on a semi-annual basis. It shall, on or before the last days of February and August, respectively, of each year, file a statement showing the gross receipts based upon the <u>preceding six months</u> ending, respectively, on the least days of January and July; and at the time of filing such statements shall pay to the city the sum due."</i> | <i>Based on KCPL Ordinances the following verbiage was directed towards Missouri Public Service now GMO-MPS. Ordinance 1590 "Missouri Public Service Company shall pay its license fee on a monthly basis. <u>The license fee shall be computed on the basis of revenue from the first day through the last day of each month. The company shall calculate the revenue due the City monthly and, within 60 days after the last day of each month, file a statement notifying the city of the amount of revenue subject to payment which was received during the month and at the time of filling such statement shall pay to the city the sum due.</u>"</i> |
| Liberty | 6% | <i>Payment of the occupation tax shall be made quarterly and shall be computed upon the basis of gross receipts during the three-month period ending March 31, June 30, September 30, and December 31. <u>The company shall calculate the tax due the City quarterly, and within sixty (60) days after March 31, June 30, September 30, and December 31.</u></i> | <i>Payment of the occupation tax shall be made quarterly and shall be computed upon the basis of gross receipts during the three-month period ending March 31, June 30, September 30, and December 31. <u>The company shall calculate the tax due the City quarterly, and within sixty (60) days after March 31, June 30, September 30, and December 31.</u></i> |
| Raytown | 8% | <i>Section 12-126 -The Company shall pay the license fee herein provided monthly, and said fee shall be computed on the basis of gross revenue from the first day through the last day of each month beginning on the first day of November, 1979. The company shall calculate the tax due the City monthly and file a statement notifying said City of the amount of gross revenue subject to the payment of said fee which was <u>received during the previous month.</u> The company shall pay the tax due to the City at the time of the filing of said statement.</i> | <i>Section 12-126 -The Company shall pay the license fee herein provided monthly, and said fee shall be computed on the basis of gross revenue from the first day through the last day of each month beginning on the first day of November, 1979. The company shall calculate the tax due the City monthly and file a statement notifying said City of the amount of gross revenue subject to the payment of said fee which was <u>received during the previous month.</u> The company shall pay the tax due to the City at the time of the filing of said statement.</i> |

Kansas City Power Light Company
File No. ER-2010-0355

Gross Receipts City Analysis
 Source: DR 204 and 204.1 in ER-2010-0355

KCMO - 6% GRT

| Vendor Name | Invoice Number | Voucher ID | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Invoice Date | Payment Date | Amount | Ref | Number of Lag Days | Amount X Number of Days - Clear to Period End |
|-----------------------|----------------|------------|-------------------------------|----------------------------|----------------------------------|--------------|--------------|----------------------|-----|-----------------------------|---|
| KANSAS CITY, MISSOURI | CR028-04KCPL | 1017351 | 1/1/2009 | 3/31/2009 | 02/14/09 | 6-Apr-09 | 24-Apr-09 | 6,455,701.00 | b | 69 | 442,215,518.50 |
| KANSAS CITY, MISSOURI | CR128-07KCPL | 1046836 | 4/1/2009 | 6/30/2009 | 05/16/09 | 7-Jul-09 | 28-Jul-09 | 6,455,792.07 | c | 73 | 471,272,821.11 |
| KANSAS CITY, MISSOURI | CR008-10KCPL | 1077056 | 7/1/2009 | 9/30/2009 | 08/15/09 | 6-Oct-09 | 28-Oct-09 | 9,119,283.86 | d | 74 | 670,267,363.71 |
| KANSAS CITY, MISSOURI | Wire Transfer | | 10/1/2009 | 12/31/2009 | 11/15/09 | | 28-Jan-10 | 7,038,107.01 | d | 74 | 517,300,865.24 |
| | | | | | | | | <u>29,068,883.94</u> | | | <u>2,101,056,568.56</u> |
| | | | | | | | | | | Weighted Payment Lag | <u>72.279</u> |

Invoice date listed is an internal Check Request or ACH date to request pymt and does not reflect the proper date from which to measure the liability.

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

| Vendor Name | Invoice Number | Voucher ID | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Invoice Date | Payment Date | Amount | Number of Days - Period End to Clear | Amount X Number of Days Per End to Clear | |
|-----------------------|----------------|------------|-------------------------------|----------------------------|----------------------------------|--------------|--------------|----------------------|--------------------------------------|--|---------------|
| KANSAS CITY, MISSOURI | CR603-01KCPL | 995748 | 1/1/2009 | 1/31/2009 | 01/16/09 | 9-Feb-09 | 24-Feb-09 | 870,557.77 | 39 | 33,951,753.03 | |
| KANSAS CITY, MISSOURI | CR313-03KCPL | 1007407 | 2/1/2009 | 2/28/2009 | 02/14/09 | 16-Mar-09 | 20-Mar-09 | 835,588.48 | 34 | 27,992,214.08 | |
| KANSAS CITY, MISSOURI | CR032-04KCPL | 1017352 | 3/1/2009 | 3/31/2009 | 03/16/09 | 6-Apr-09 | 24-Apr-09 | 818,294.92 | 39 | 31,913,501.88 | |
| KANSAS CITY, MISSOURI | CR206-05KCPL | 1029023 | 4/1/2009 | 4/30/2009 | 04/15/09 | 12-May-09 | 27-May-09 | 776,197.28 | 42 | 32,212,187.12 | |
| KANSAS CITY, MISSOURI | CR087-06KCPL | 1039250 | 5/1/2009 | 5/31/2009 | 05/16/09 | 12-Jun-09 | 26-Jun-09 | 808,218.35 | 41 | 33,136,952.35 | |
| KANSAS CITY, MISSOURI | CR127-07KCPL | 1046834 | 6/1/2009 | 6/30/2009 | 06/15/09 | 7-Jul-09 | 28-Jul-09 | 1,040,669.59 | 43 | 44,228,457.58 | |
| KANSAS CITY, MISSOURI | CR092-08KCPL | 1055945 | 7/1/2009 | 7/31/2009 | 07/16/09 | 10-Aug-09 | 15-Aug-09 | 1,168,044.25 | 30 | 35,041,327.50 | |
| KANSAS CITY, MISSOURI | CR102-09KCPL | 1067659 | 8/1/2009 | 8/31/2009 | 08/16/09 | 9-Sep-09 | 28-Sep-09 | 1,105,890.87 | 43 | 47,553,307.41 | |
| KANSAS CITY, MISSOURI | CR012-10KCPL | 1077057 | 9/1/2009 | 9/30/2009 | 09/15/09 | 6-Oct-09 | 28-Oct-09 | 1,134,618.73 | 43 | 48,221,296.03 | |
| KANSAS CITY, MISSOURI | CR500-11KCPL | 1087339 | 10/1/2009 | 10/31/2009 | 10/16/09 | 9-Nov-09 | 24-Nov-09 | 979,387.94 | 39 | 38,196,129.66 | |
| KANSAS CITY, MISSOURI | Wire Transfer | | 11/1/2009 | 11/30/2009 | 11/15/09 | | 24-Dec-09 | 905,529.97 | 39 | 34,862,903.85 | |
| KANSAS CITY, MISSOURI | Wire Transfer | | 12/1/2009 | 12/31/2009 | 12/16/09 | | 28-Jan-10 | 961,745.08 | 43 | 41,355,038.44 | |
| | | | | | | | | <u>11,404,743.23</u> | | <u>448,665,068.92</u> | |
| | | | | | | | | check | | | 10,425,355.29 |
| | | | | | | | | | | Weighted Payment Lag | <u>39.340</u> |

Municipalities other than KCMO -

Semi-Annual

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Inv Date | Date | Amount | Number of Lag Days | Amount X Number of Days - Clear to Period End |
|-----------------------------|-------------------------------|----------------------------|----------------------------------|----------|------------|----------|--------------------|---|
| ALMA, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/27/2009 | 9,421.16 | 118 | 1,111,696.88 |
| ALMA, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 7,681.96 | 109 | 837,333.64 |
| ARMSTRONG, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/27/2009 | 3,503.16 | 117 | 409,869.72 |
| ARMSTRONG, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/26/2010 | 3,840.60 | 118 | 451,270.50 |
| ARROW ROCK, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/25/2009 | 1,609.17 | 116 | 186,663.72 |
| ARROW ROCK, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/28/2009 | 1,940.25 | 119 | 230,889.75 |
| AULLVILLE VILLAGE TREASURER | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 1,249.31 | 115 | 143,670.65 |
| AULLVILLE VILLAGE TREASURER | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/24/2009 | 1309.65 | 115 | 150,609.75 |
| AVONDALE, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 5309.31 | 115 | 610,570.65 |
| AVONDALE, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 7016.27 | 109 | 764,773.43 |
| BIRMINGHAM, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 3,042.99 | 115 | 349,943.85 |

KL Schedule 6-1

Kansas City Power Light Company
File No. ER-2010-0355

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Invoice Date | Payment Date | Amount | Number of Lag Days | Amount X Number of Days-Clear to Period End |
|-------------------------|-------------------------------|----------------------------|----------------------------------|--------------|--------------|------------|--------------------|---|
| BIRMINGHAM, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/24/2009 | 2,832.30 | 115 | 325,714.50 |
| BLACKBURN, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 3,297.24 | 115 | 379,182.60 |
| BLACKBURN, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 3,968.58 | 109 | 432,575.22 |
| BOGARD, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 3,003.13 | 115 | 345,359.95 |
| BOGARD, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 2,761.19 | 109 | 300,969.71 |
| BOSWORTH-MO | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 4,864.76 | 115 | 559,447.40 |
| BOSWORTH-MO | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 4,985.84 | 109 | 543,456.56 |
| BRUNSWICK, MO | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 16,930.54 | 115 | 1,947,012.10 |
| BRUNSWICK, MO | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/22/2009 | 18,455.63 | 113 | 2,085,486.19 |
| CITY OF HOUSTON LAKE | 10/1/2008 | 3/31/2009 | 12/30/08 | | 4/23/2009 | 5,154.52 | 114 | 585,038.02 |
| CITY OF HOUSTON LAKE | 4/1/2009 | 9/30/2009 | 07/01/09 | | 10/26/2009 | 6,844.59 | 117 | 800,817.03 |
| CITY OF NORTHMOOR | 10/1/2008 | 3/31/2009 | 12/30/08 | | 4/23/2009 | 11,606.13 | 114 | 1,317,295.76 |
| CITY OF NORTHMOOR | 4/1/2009 | 9/30/2009 | 07/01/09 | | 10/27/2009 | 16,044.66 | 118 | 1,893,269.88 |
| CLAYCOMO, MO | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 256,441.89 | 115 | 29,490,817.35 |
| CLAYCOMO, MO | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 317,397.84 | 109 | 34,596,364.56 |
| CLEVELAND, MISSOURI | 10/1/2008 | 2/28/2009 | 12/15/08 | | 3/25/2009 | 9,027.14 | 100 | 902,714.00 |
| CLEVELAND, MISSOURI | 3/1/2009 | 8/30/2009 | 05/31/09 | | 9/22/2009 | 8,852.69 | 114 | 1,009,206.66 |
| CONCORDIA, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 4,870.27 | 115 | 560,081.05 |
| CONCORDIA, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 17,365.25 | 109 | 1,892,812.25 |
| CORDER, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 4,587.95 | 115 | 527,614.25 |
| CORDER, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 5,676.09 | 109 | 618,693.81 |
| DALTON, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 1,646.85 | 115 | 189,387.75 |
| DALTON, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 1,789.70 | 109 | 195,077.30 |
| DEWITT-MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 1,674.85 | 115 | 192,607.75 |
| DEWITT-MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 1,577.10 | 109 | 171,903.90 |
| EMMA- MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/24/2009 | 1,670.31 | 114 | 190,415.34 |
| EMMA- MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 2,380.22 | 117 | 277,295.63 |
| GILLIAM, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 2,733.49 | 115 | 314,351.35 |
| GILLIAM, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 2,632.85 | 109 | 286,980.65 |
| GLASGOW-MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/27/2009 | 25,039.67 | 117 | 2,929,641.39 |
| GLASGOW-MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 31,123.50 | 117 | 3,625,887.75 |
| GRAND PASS, MISSOURI | 10/1/2008 | 2/28/2009 | 12/15/08 | | 3/25/2009 | 653.93 | 100 | 65,393.00 |
| GRAND PASS, MISSOURI | 3/1/2009 | 8/30/2009 | 05/31/09 | | 9/24/2009 | 657.10 | 116 | 76,223.60 |
| HOUSTONIA, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 2,533.62 | 115 | 291,366.30 |
| HOUSTONIA, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 2,814.00 | 109 | 306,726.00 |
| KEYTESVILLE, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/27/2009 | 10,383.91 | 117 | 1,214,917.47 |
| KEYTESVILLE, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 12,239.27 | 117 | 1,425,874.96 |
| MALTA BEND, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 31,096.77 | 115 | 3,576,128.55 |
| MALTA BEND, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 44,302.91 | 109 | 4,829,017.19 |
| MAYVIEW, MISSOURI | 12/1/2008 | 5/31/2009 | 03/01/09 | | 6/24/2009 | 3,279.86 | 115 | 375,543.97 |
| MAYVIEW, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 3,352.48 | 109 | 365,420.32 |
| MIAMI, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 2,332.04 | 115 | 268,184.60 |
| MIAMI, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 2,462.35 | 109 | 268,396.15 |
| OAKS VILLAGE TREASURER | 2/1/2009 | 7/30/2009 | 05/01/09 | | 8/24/2009 | 3,703.28 | 115 | 424,025.56 |
| OAKS VILLAGE TREASURER | 8/1/2008 | 1/30/2009 | 10/31/08 | | 2/20/2009 | 3,905.49 | 112 | 437,414.88 |
| OAKVIEW, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/27/2009 | 5,969.85 | 117 | 698,472.45 |
| OAKVIEW, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 7,844.43 | 117 | 913,876.10 |
| OAKWOOD, MISSOURI | 2/1/2009 | 7/30/2009 | 05/01/09 | | 8/24/2009 | 2,619.99 | 115 | 299,988.86 |
| OAKWOOD, MISSOURI | 8/1/2008 | 1/30/2009 | 10/31/08 | | 2/20/2009 | 2,812.50 | 112 | 315,000.00 |
| OAKWOOD PARK, MISSOURI | 3/1/2009 | 8/30/2009 | 05/31/09 | | 9/24/2009 | 2,307.90 | 116 | 267,716.40 |
| OAKWOOD PARK, MISSOURI | 9/1/2008 | 2/28/2009 | 11/30/08 | | 3/25/2009 | 1,921.72 | 115 | 220,997.80 |
| PARKVILLE-MO | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 88,996.82 | 115 | 10,234,634.30 |
| PARKVILLE-MO | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 132,497.64 | 109 | 14,442,242.76 |
| PLATTE WOODS - MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 7,303.36 | 115 | 839,886.40 |
| PLATTE WOODS - MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 11,031.75 | 109 | 1,202,460.75 |

KL Schedule 6-2

Kansas City Power Light Company
File No. ER-2010-0355

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Invoice Date | Payment Date | Amount | Number of Lag Days | Amount X Number of Days - Clear to Period End |
|------------------------------------|-------------------------------|----------------------------|----------------------------------|--------------|--------------|---------------------|--------------------|---|
| PLEASANT VALLEY, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/30/2009 | 34,694.63 | 120 | 4,163,355.60 |
| PLEASANT VALLEY, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 34,694.63 | 117 | 4,041,924.40 |
| RIVERSIDE, CITY OF | 1/1/2009 | 6/30/2009 | 04/01/09 | | 27-Jul-09 | 103,987.03 | 117 | 12,166,482.51 |
| RIVERSIDE, CITY OF | 7/1/2009 | 12/31/2009 | 09/30/09 | | 25-Jan-10 | 121,714.61 | 117 | 14,179,752.07 |
| SUMNER, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/28/2009 | 2,705.30 | 118 | 319,225.40 |
| SUMNER, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 2,878.13 | 117 | 335,302.15 |
| SWEET SPRINGS, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 22,041.35 | 115 | 2,534,755.25 |
| SWEET SPRINGS, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 28,234.97 | 109 | 3,077,611.73 |
| TINA, MISSOURI | 12/1/2008 | 5/30/2009 | 03/01/09 | | 6/24/2009 | 1,923.41 | 115 | 221,192.15 |
| TINA, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/17/2009 | 2,293.67 | 108 | 247,716.36 |
| TRIPLETT, MISSOURI | 9/1/2008 | 2/28/2009 | 11/30/08 | | 3/25/2009 | 977.34 | 115 | 112,394.10 |
| TRIPLETT, MISSOURI | 3/1/2009 | 8/31/2009 | 05/31/09 | | 9/24/2009 | 686.92 | 116 | 79,339.26 |
| VILLAGE TREASURER OF MENDON | 2/1/2009 | 7/30/2009 | 05/01/09 | | 8/24/2009 | 3,434.39 | 115 | 393,237.66 |
| VILLAGE TREASURER OF MENDON | 8/1/2008 | 1/31/2009 | 10/31/08 | | 2/20/2009 | 3,805.99 | 112 | 424,367.89 |
| VILLAGE TREASURER OF MOUNT LEONARD | 12/1/2008 | 5/31/2009 | 03/01/09 | | 6/24/2009 | 851.71 | 115 | 97,520.80 |
| VILLAGE TREASURER OF MOUNT LEONARD | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 889.74 | 109 | 96,981.66 |
| WAUKOMIS, MISSOURI | 1/1/2008 | 4/30/2009 | 01/30/09 | | 5/21/2009 | 9,094.66 | 111 | 1,009,507.26 |
| WAUKOMIS, MISSOURI | 5/1/2009 | 10/31/2009 | 07/31/09 | | 11/23/2009 | 13,037.08 | 115 | 1,492,745.66 |
| WAVERLY, MISSOURI | 12/1/2008 | 5/31/2009 | 03/01/09 | | 6/24/2009 | 13,118.77 | 115 | 1,502,099.17 |
| WAVERLY, MISSOURI | 6/1/2009 | 11/30/2009 | 08/31/09 | | 12/18/2009 | 16,472.99 | 109 | 1,795,555.91 |
| WEATHERBY LAKE, MISSOURI | 1/1/2009 | 6/30/2009 | 04/01/09 | | 7/27/2009 | 47,747.77 | 117 | 5,586,489.09 |
| WEATHERBY LAKE, MISSOURI | 7/1/2009 | 12/31/2009 | 09/30/09 | | 1/25/2010 | 68,273.74 | 117 | 7,953,890.71 |
| WESTLINE, MISSOURI | 3/1/2009 | 8/30/2009 | 05/31/09 | | 9/24/2009 | 1,136.96 | 116 | 131,887.36 |
| WESTLINE, MISSOURI | 9/1/2008 | 2/28/2009 | 11/30/08 | | 3/25/2009 | 1,495.01 | 115 | 171,926.15 |
| | | | | | | <u>1,766,374.37</u> | | <u>200,229,938.82</u> |

Weighted Payment Lag

113.356

GRT-Other MO cities (semi-annual)

Monthly

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Payment Date | Amount | Number of Days - Clear to Period End | Amount X Number of Days - Clear to Period End |
|------------------------|-------------------------------|----------------------------|----------------------------------|--------------|-----------|--------------------------------------|---|
| BELTON, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 23-Feb-09 | 2,229.70 | 38 | 84,728.60 |
| BELTON, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 25-Mar-09 | 2,269.88 | 39 | 87,390.38 |
| BELTON, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 1,937.84 | 38 | 73,637.92 |
| BELTON, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 26-May-09 | 1,582.03 | 41 | 64,072.22 |
| BELTON, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 1,487.54 | 39 | 58,014.06 |
| BELTON, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 27-Jul-09 | 2,006.76 | 42 | 83,280.54 |
| BELTON, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Aug-09 | 2,978.36 | 39 | 116,156.04 |
| BELTON, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 24-Sep-09 | 2,847.55 | 39 | 111,054.45 |
| BELTON, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 26-Oct-09 | 2,840.15 | 41 | 115,026.08 |
| BELTON, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 23-Nov-09 | 2,265.26 | 38 | 86,079.88 |
| BELTON, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 18-Dec-09 | 1,807.41 | 33 | 58,740.83 |
| BELTON, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 25-Jan-10 | 2,007.94 | 40 | 80,317.60 |
| BLUE SPRINGS, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 20-Feb-09 | 7,483.88 | 35 | 261,935.80 |
| BLUE SPRINGS, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 25-Mar-09 | 6,544.69 | 39 | 251,970.57 |
| BLUE SPRINGS, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 6,411.30 | 38 | 243,629.40 |
| BLUE SPRINGS, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 20-May-09 | 6,205.05 | 35 | 214,074.23 |
| BLUE SPRINGS, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 5,719.77 | 39 | 223,071.03 |
| BLUE SPRINGS, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 27-Jul-09 | 9,278.11 | 42 | 385,041.57 |
| BLUE SPRINGS, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Aug-09 | 14,854.34 | 39 | 579,319.26 |
| BLUE SPRINGS, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 22-Sep-09 | 12,440.50 | 37 | 460,298.50 |
| BLUE SPRINGS, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 26-Oct-09 | 11,048.21 | 41 | 447,452.51 |

KL Schedule 6-3

Kansas City Power Light Company
File No. ER-2010-0355

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Payment Date | Amount | Number of Days - Clear to Period End | Amount X Number of Days - Clear to Period End |
|-----------------------------|-------------------------------|----------------------------|----------------------------------|--------------|------------|--------------------------------------|---|
| BLUE SPRINGS, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 23-Nov-09 | 7,365.59 | 38 | 279,892.42 |
| BLUE SPRINGS, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 18-Dec-09 | 6,945.23 | 33 | 225,719.98 |
| BLUE SPRINGS, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 25-Jan-10 | 7,809.03 | 40 | 312,361.20 |
| CITY OF INDEPENDENCE | 1/1/2009 | 1/31/2009 | 01/16/09 | 20-Feb-09 | 26,644.38 | 35 | 932,553.30 |
| CITY OF INDEPENDENCE | 2/1/2009 | 2/28/2009 | 02/14/09 | 25-Mar-09 | 26,056.05 | 39 | 1,003,157.93 |
| CITY OF INDEPENDENCE | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 27,763.53 | 38 | 1,055,014.14 |
| CITY OF INDEPENDENCE | 4/1/2009 | 4/30/2009 | 04/15/09 | 20-May-09 | 27,955.94 | 35 | 964,479.93 |
| CITY OF INDEPENDENCE | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 29,291.51 | 39 | 1,142,368.89 |
| CITY OF INDEPENDENCE | 6/1/2009 | 6/30/2009 | 06/15/09 | 27-Jul-09 | 36,881.16 | 42 | 1,530,568.14 |
| CITY OF INDEPENDENCE | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Aug-09 | 35,443.67 | 39 | 1,382,303.13 |
| CITY OF INDEPENDENCE | 8/1/2009 | 8/31/2009 | 08/16/09 | 22-Sep-09 | 36,995.79 | 37 | 1,368,844.23 |
| CITY OF INDEPENDENCE | 9/1/2009 | 9/30/2009 | 09/15/09 | 26-Oct-09 | 36,950.48 | 41 | 1,496,494.44 |
| CITY OF INDEPENDENCE | 10/1/2009 | 10/31/2009 | 10/16/09 | 23-Nov-09 | 33,054.37 | 38 | 1,256,066.06 |
| CITY OF INDEPENDENCE | 11/1/2009 | 11/30/2009 | 11/15/09 | 18-Dec-09 | 32,505.82 | 33 | 1,056,439.15 |
| CITY OF INDEPENDENCE | 12/1/2009 | 12/31/2009 | 12/16/09 | 25-Jan-10 | 32,887.06 | 40 | 1,315,482.40 |
| GLADSTONE, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 20-Feb-09 | 87,770.13 | 35 | 3,071,954.55 |
| GLADSTONE, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 25-Mar-09 | 79,249.80 | 39 | 3,051,117.30 |
| GLADSTONE, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 71,284.27 | 38 | 2,708,802.26 |
| GLADSTONE, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 20-May-09 | 71,684.50 | 35 | 2,473,115.25 |
| GLADSTONE, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 71,004.29 | 39 | 2,769,167.31 |
| GLADSTONE, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 27-Jul-09 | 110,837.33 | 42 | 4,599,749.20 |
| GLADSTONE, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Sep-09 | 146,008.79 | 70 | 10,220,615.30 |
| GLADSTONE, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 24-Sep-09 | 137,022.92 | 39 | 5,343,893.88 |
| GLADSTONE, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 26-Oct-09 | 112,061.06 | 41 | 4,538,472.93 |
| GLADSTONE, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 23-Nov-09 | 81,428.53 | 38 | 3,094,284.14 |
| GLADSTONE, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 18-Dec-09 | 79,718.09 | 33 | 2,590,837.93 |
| GLADSTONE, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 25-Jan-10 | 93,285.37 | 40 | 3,731,414.80 |
| GRAIN VALLEY, MISSOURI | 11/1/2008 | 11/30/2008 | 11/15/08 | 26-Jan-09 | 566.67 | 72 | 40,516.91 |
| GRAIN VALLEY, MISSOURI | 12/1/2008 | 12/31/2008 | 12/16/08 | 23-Feb-09 | 583.64 | 69 | 40,271.16 |
| GRAIN VALLEY, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 25-Mar-09 | 574.92 | 68 | 39,094.56 |
| GRAIN VALLEY, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 4/23/2009 | 562.12 | 68 | 37,943.10 |
| GRAIN VALLEY, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 20-May-09 | 541.62 | 65 | 35,205.30 |
| GRAIN VALLEY, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 24-Jun-09 | 540.87 | 70 | 37,590.47 |
| GRAIN VALLEY, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 27-Jul-09 | 531.23 | 72 | 38,248.56 |
| GRAIN VALLEY, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 24-Aug-09 | 749.98 | 70 | 52,123.61 |
| GRAIN VALLEY, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 9/22/2009 | 884.49 | 68 | 60,145.32 |
| GRAIN VALLEY, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 26-Oct-09 | 819.09 | 71 | 58,155.39 |
| GRAIN VALLEY, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 23-Nov-09 | 841.33 | 69 | 57,631.11 |
| GRAIN VALLEY, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 18-Dec-09 | 631.30 | 63 | 39,771.90 |
| GRAIN VALLEY, MISSOURI | 11/1/2008 | 11/30/2008 | 11/15/08 | 26-Jan-09 | 21,068.76 | 72 | 1,506,416.34 |
| GRANDVIEW, MISSOURI | 12/1/2008 | 12/31/2008 | 12/16/08 | 20-Feb-09 | 22,546.77 | 66 | 1,488,086.82 |
| GRANDVIEW, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 25-Mar-09 | 23,796.42 | 68 | 1,618,156.56 |
| GRANDVIEW, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 27-Apr-09 | 22,939.24 | 72 | 1,640,155.66 |
| GRANDVIEW, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 20-May-09 | 23,773.06 | 65 | 1,545,248.90 |
| GRANDVIEW, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 26-Jun-09 | 20,816.38 | 72 | 1,488,371.17 |
| GRANDVIEW, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 27-Jul-09 | 21,352.25 | 72 | 1,537,362.00 |
| GRANDVIEW, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 24-Aug-09 | 26,589.21 | 70 | 1,847,950.10 |
| GRANDVIEW, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Sep-09 | 36,985.55 | 70 | 2,588,988.50 |
| GRANDVIEW, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 26-Oct-09 | 35,125.96 | 71 | 2,493,943.16 |
| GRANDVIEW, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 23-Nov-09 | 33,993.73 | 69 | 2,328,570.51 |
| GRANDVIEW, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 18-Dec-09 | 29,454.26 | 63 | 1,855,618.38 |
| NORTH KANSAS CITY, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 20-Feb-09 | 99,303.71 | 35 | 3,475,629.85 |
| NORTH KANSAS CITY, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 25-Mar-09 | 92,134.94 | 39 | 3,547,195.19 |
| NORTH KANSAS CITY, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 98,965.19 | 38 | 3,414,299.06 |
| NORTH KANSAS CITY, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 20-May-09 | 91,827.52 | 35 | 3,168,049.44 |

KL Schedule 6-4

KL Schedule 6 -4

Kansas City Power Light Company
File No. ER-2010-0355

| Vendor Name | Beginning Billing Period Date | Ending Billing Period Date | Midpoint of Billing Periods Date | Payment Date | Amount | Number of Days - Clear to Period End | Amount X Number of Days - Clear to Period End |
|-----------------------------|-------------------------------|----------------------------|----------------------------------|--------------|---------------------|--------------------------------------|---|
| NORTH KANSAS CITY, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 93,058.95 | 39 | 3,629,299.05 |
| NORTH KANSAS CITY, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 27-Jul-09 | 117,230.37 | 42 | 4,571,984.43 |
| NORTH KANSAS CITY, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Aug-09 | 130,040.29 | 39 | 5,071,571.31 |
| NORTH KANSAS CITY, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 24-Sep-09 | 125,309.76 | 39 | 5,075,045.28 |
| NORTH KANSAS CITY, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 26-Oct-09 | 133,916.88 | 41 | 5,423,633.64 |
| NORTH KANSAS CITY, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 23-Nov-09 | 111,421.83 | 38 | 4,234,029.54 |
| NORTH KANSAS CITY, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 18-Dec-09 | 106,444.48 | 33 | 3,459,445.60 |
| NORTH KANSAS CITY, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 25-Jan-10 | 113,074.37 | 40 | 4,522,974.80 |
| RAYTOWN, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 24-Feb-09 | 27,859.41 | 39 | 1,086,516.99 |
| RAYTOWN, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 24-Mar-09 | 29,691.72 | 38 | 1,113,439.50 |
| RAYTOWN, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 23-Apr-09 | 27,068.03 | 38 | 1,028,585.14 |
| RAYTOWN, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 21-May-09 | 27,276.09 | 36 | 968,301.20 |
| RAYTOWN, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 24-Jun-09 | 26,657.82 | 39 | 1,039,654.98 |
| RAYTOWN, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 23-Jul-09 | 38,997.91 | 38 | 1,462,421.63 |
| RAYTOWN, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 24-Aug-09 | 48,213.59 | 39 | 1,880,330.01 |
| RAYTOWN, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 24-Sep-09 | 43,600.49 | 39 | 1,700,419.11 |
| RAYTOWN, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 22-Oct-09 | 38,963.61 | 37 | 1,422,171.77 |
| RAYTOWN, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 24-Nov-09 | 29,515.76 | 39 | 1,151,114.64 |
| RAYTOWN, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 22-Dec-09 | 28,821.13 | 37 | 1,051,971.25 |
| RAYTOWN, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 22-Jan-10 | 34,059.55 | 37 | 1,260,203.35 |
| SUGAR CREEK, MISSOURI | 1/1/2009 | 1/31/2009 | 01/16/09 | 26-Feb-09 | 66,404.49 | 41 | 2,722,584.09 |
| SUGAR CREEK, MISSOURI | 2/1/2009 | 2/28/2009 | 02/14/09 | 30-Mar-09 | 67,346.07 | 44 | 2,929,554.05 |
| SUGAR CREEK, MISSOURI | 3/1/2009 | 3/31/2009 | 03/16/09 | 29-Apr-09 | 47,247.91 | 44 | 2,078,908.04 |
| SUGAR CREEK, MISSOURI | 4/1/2009 | 4/30/2009 | 04/15/09 | 28-May-09 | 66,029.14 | 43 | 2,806,238.45 |
| SUGAR CREEK, MISSOURI | 5/1/2009 | 5/31/2009 | 05/16/09 | 29-Jun-09 | 73,358.62 | 44 | 3,227,779.28 |
| SUGAR CREEK, MISSOURI | 6/1/2009 | 6/30/2009 | 06/15/09 | 30-Jul-09 | 64,080.25 | 45 | 2,851,571.13 |
| SUGAR CREEK, MISSOURI | 7/1/2009 | 7/31/2009 | 07/16/09 | 28-Aug-09 | 102,900.65 | 43 | 4,424,727.95 |
| SUGAR CREEK, MISSOURI | 8/1/2009 | 8/31/2009 | 08/16/09 | 29-Sep-09 | 91,889.05 | 44 | 4,043,118.20 |
| SUGAR CREEK, MISSOURI | 9/1/2009 | 9/30/2009 | 09/15/09 | 29-Oct-09 | 468,198.31 | 44 | 20,366,626.49 |
| SUGAR CREEK, MISSOURI | 10/1/2009 | 10/31/2009 | 10/16/09 | 25-Nov-09 | 83,839.61 | 40 | 3,353,584.40 |
| SUGAR CREEK, MISSOURI | 11/1/2009 | 11/30/2009 | 11/15/09 | 22-Dec-09 | 53,505.48 | 37 | 1,952,950.02 |
| SUGAR CREEK, MISSOURI | 12/1/2009 | 12/31/2009 | 12/16/09 | 28-Jan-10 | 54,863.33 | 43 | 2,359,123.19 |
| | | | | | <u>4,931,536.12</u> | | <u>207,951,079.08</u> |

Weighted Payment Lag 42.168

GRT-Other MO cities (monthly)

| | | | | | | | | |
|-------------------|-----------|------------|----------|------------|------------|-----------------|----|-------------------|
| LIBERTY, MISSOURI | 11/1/2008 | 1/30/2009 | 12/16/08 | 2005-01-9 | 2/20/2009 | 1,273.64 | 66 | 84,060.24 |
| LIBERTY, MISSOURI | 2/1/2009 | 4/30/2009 | 03/17/09 | 2005-01-10 | 5/20/2009 | 1,365.75 | 64 | 87,408.00 |
| LIBERTY, MISSOURI | 5/31/2009 | 7/30/2009 | 06/30/09 | 2005-01-11 | 8/24/2009 | 1,200.01 | 55 | 66,000.55 |
| LIBERTY, MISSOURI | 8/1/2009 | 10/31/2009 | 09/15/09 | 2005-08-04 | 11/23/2009 | 1,644.58 | 69 | 112,653.73 |
| | | | | | | <u>5,483.98</u> | | <u>350,122.52</u> |

| | | | |
|----------------------------|------------------|--------------------|-------|
| KCMO - 6% GRT | 29,068,884 | 2,101,056,569 | 72.28 |
| KCMO - 4% GRT | 11,404,743 | 448,665,069 | 39.34 |
| Semi-Annual | 1,766,374 | 200,229,939 | |
| Quarterly | 5,484 | 350,123 | |
| Monthly | 4,931,536 | 207,951,079 | |
| Sum of Other Cities | <u>6,703,394</u> | <u>408,531,140</u> | 60.94 |

(Monthly, Quarterly, Semi-Annual)

SCHEDULE 7

HAS BEEN DEEMED

HIGHLY CONFIDENTIAL

IN ITS ENTIRETY