

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

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DIRECT TESTIMONY OF

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PAUL M. NORMAND

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**ON BEHALF OF
KANSAS CITY POWER & LIGHT COMPANY**

**IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
TO MAKE CERTAIN CHANGES IN
ITS CHARGES FOR ELECTRIC SERVICE**

DOCKET NO. 12-KCPE-764-RTS

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DIRECT TESTIMONY OF

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1 **Q. Please state your name, address and position.**

2 A. My name is Paul M. Normand. I am a management consultant and president with the
3 firm of Management Applications Consulting, Inc., 1103 Rocky Drive, Suite 201,
4 Reading, PA 19609. I am testifying on behalf of Kansas City Power & Light Company
5 (“KCP&L” or the “Company”).

6 **Q. Please state your qualifications.**

7 A. My qualifications are shown on Schedule PMN-1.

8 **SCOPE OF TESTIMONY**

9 **Q. Mr. Normand, what is your responsibility in connection with this filing?**

10 A. I am responsible for developing the accounting class cost of service (“CCOS”) study
11 which provides the rate of return results at existing revenue levels for the Kansas
12 jurisdiction customer class cost of service study for KCP&L’s electric business.

13 The cost of service study results presented in my testimony and exhibits were
14 based on a test year ending December 31, 2011 with known and measurable changes
15 through June 30, 2012.

16 **Q. Please outline the organization of your testimony and schedules.**

17 A. Schedule PMN-1 describes my qualifications and experience. Schedule PMN-2 presents
18 the summary results of the Kansas jurisdictional CCOS study. Schedule PMN-3 presents
19 a summary of the unbundled Kansas class costs presented in Schedule PMN-2 for major

1 cost components at existing and uniform rates of return. Schedule PMN-4 presents a
2 detailed description of the external allocators used in these studies.

3 ACCOUNTING COST OF SERVICE STUDY

4 Allocated Cost of Service Study

5 **Q. Please briefly define an Allocated Cost of Service Study.**

6 A. The cost to serve the customers of any utility company consists generally of allowable
7 investments, operating expenses and a return. For a historical test period, these costs are
8 a matter of record and the overall cost to serve the collective customers of the utility may
9 be readily established. On the other hand, the unique cost to provide services and energy
10 to customers of the various customer classes is much less apparent. Costs can vary
11 significantly between customer classes depending upon the nature of their demands,
12 delivery voltage on the system, and the facilities and services required. The purpose of
13 an Allocated Cost of Service Study is to directly assign costs based on company records
14 or allocate each relevant and identifiable component of cost on an appropriate basis in
15 order to determine the proper cost to serve the company's customer classes. (*See*
16 *Schedules PMN-2, PMN-3, and PMN-4 for the results of the Allocated Cost of Service*
17 *Study for KCP&L's customer classes.*) The analyses result in matrices displaying the
18 detailed costs of serving each customer class for the functional cost category. Additional
19 costs can be further unbundled into various cost categories reflecting the services
20 provided by the company to its customers for energy delivery.

1 **Q. Please describe the procedure that you used in preparing your Allocated Cost of**
2 **Service Study.**

3 A. Through the application of a computerized microcomputer cost model developed by
4 Management Applications Consulting specifically for KCP&L's electric operations, it
5 was possible to treat each element of rate base, revenues and operating expenses in detail
6 and to either directly assign based on Company input or to allocate each cost item to
7 specific jurisdictions and customer classes.

8 **Q. Please summarize your Allocated Cost of Service Study.**

9 A. Schedules PMN-2 through PMN-4 present the Kansas class cost of service result
10 summaries. Schedule PMN-2 presents the summary of revenues, expenses, rate base, and
11 return at the existing, uniform, and proposed revenue levels. Schedule PMN-3 presents
12 the unbundled costs and revenue requirements for the Kansas CCOS for the major
13 services and cost functions provided. Table 3, included later in my testimony, presents
14 the rate of return ("ROR") results for each customer class and season. Table 4 in my
15 testimony presents the appropriate charges for each customer class and season for
16 customer, demand and energy costs on a uniform rate of return target as established by
17 the Company.

18 **Description of Cost Model**

19 **Q. How does the computerized cost model operate?**

20 A. The cost of service model is essentially a very large cost matrix. The vertical dimension
21 of the study consists of all the cost of service elements as provided by the Company. The
22 horizontal portion consists of each retail customer class (Schedules PMN-2 and PMN-3).
23 The development of a cost of service study begins with rate base details for each account

1 of plant and continues with rate base adjustments, revenues, operating expenses, taxes,
2 and the computation of a labor allocation factor, SALWAGES, which I define later in my
3 testimony. The cost model includes three additional pieces, a summary of costs to serve,
4 a list of the allocation factors employed in the study and a revenue requirements summary
5 section. Once completed, this detail information is reformatted to calculate and show the
6 unbundled cost to serve the Kansas jurisdiction customer classes and rates as presented in
7 Schedule PMN-3.

8 Each page, starting with page 1, has an important column immediately preceding
9 the numerical data marked "ALLOCATION BASIS." This column contains an acronym
10 to indicate the allocation factor used to allocate or assign the costs shown in the
11 "KANSAS RETAIL" column to individual customer classes to the right.

12 Using these allocation factors, costs shown in the Kansas Retail column are
13 assigned or allocated to each customer class and rate shown on the horizontal for each
14 page of the cost study.

15 **Q. What customer classes did you recognize in your Kansas Retail CCOS study?**

16 A. The Kansas CCOS study recognized and allocated the Company's costs to all major retail
17 customer classes as follows:

- Residential
- General Service – Small
- General Service – Medium
- General Service – Large
- Large Power Service
- Off-Peak Lighting
- Other Lighting

18 This summarized class cost of service detail, Schedule PMN-2, is consistent with
19 the Company's last cost of service study.

1 **Q. What additional detail did you undertake in preparing your CCOS study?**

2 A. Based on KCP&L’s historical major CCOS study, an additional step was undertaken
 3 which further separates the various rate groups which are included within the major
 4 classes shown. This expanded cost detail is primarily for voltage levels and all electric
 5 rates but also includes all rates in order to identify any seasonal cost differences based on
 6 the same methodology for each rate. In preparing this cost detail, each additional sub-
 7 page is totaled into the first page for each major customer class as follows:

<u>Page</u>	<u>Customer Class</u>	<u>Sub-Page</u>	<u>Description</u>	<u>Summer</u>	<u>Winter</u>	<u>Total</u>
<i>1</i>	<i>ALL MAJOR CLASSES</i>	<i>1</i>	<i>Summary Cost of Service by Major Customer Class</i>			
1	Residential		Residential			
		5	General Use			
			Time of Day			
		6	Water Heating			
			Separately Metered –			
			Space/Water Heating			
		7	Space Heating – 1 Meter			
			Space Hearing – 2 Meters			
1	Small General Service		Small General Service			
		8	Regular (Pri & Sec)			
			Other (Unmetered)			
		9	All Electric			
			Separately Metered			
1	Medium General Service		Medium General Service			
		10	Primary			
			Secondary			
		11	All Electric			
			Separately Metered			
1	Large General Service		Large General Service			
		12	Primary			
			Secondary			
		13	All Electric			
			Separately Metered			
1	Large Power Service		Large Power Service			
		14	Primary			
			Secondary (No Use)			
		15	Substation Service			
			Transmission			

1	Off-Peak Lighting	On Summary Page Only	No Seasonal Analysis
1	Other Lighting	On Summary Page Only	No Seasonal Analysis

1 **Cost of Service Model Allocation Methodology**

2 **Q. Will you please explain how you choose allocation factors for your accounting cost**
3 **of service study?**

4 A. In the cost allocation process, I attempted to determine the intended use of specific plant
5 investments and then examined the specific use of these assets in the test period. As part
6 of the cost of service process, several allocation factors were developed external to the
7 cost of service study and input into the model.

8 In addition, internal allocation factors were developed internal to the model to
9 assign the various costs appropriately to functions and customer classes. Schedule
10 PMN-4 provides a detailed description of each external allocation factor used in the
11 study.

12 **Q. Will you please provide a summary overview of the class and seasonal allocators**
13 **used for major cost categories?**

14 A. The following Table 1 lists the major cost categories and identifies the class and seasonal
15 allocation approach used for each major area of cost:

TABLE 1

KCP&L KS CLASS AND SEASONAL ALLOCATION METHODS

<u>Account/Function</u>	<u>Class Allocation</u>	<u>Seasonal Allocation</u>
Production Plant		
Base	Lowest Monthly (non-zero) Usage for each rate	Summed by Seasons
Intermediate	12 CP Remaining 12 CP less Base	Summed by Seasons
Peak	4 CP Remaining 4 CP less Base less 12 CP Remaining	Summer Only
Transmission Plant	12 CP average	Seasonal average CP ratio
Distribution Plant		
Substations	NCP	Seasonal demand ratio
Primary	NCP	Seasonal demand ratio
Secondary	Average of NCP and MDD-Small Customers (none to larger secondary > 250 kW)	Seasonal demand ratio
Line Transformers	Average of NCP and MDD-Small Customers MDD-Large Customers > 250 kW	Seasonal demand ratio
Services (customer related only)	MDD all secondary	Months per season
Meters (customer related only)	KCP&L analysis to rate	Months per season
General Plant	Functional Separations and Salaries and Wages	Indirect calculation from summary of all allocated plant-related costs
Energy (fuel)	Class allocation based on gross product of monthly fuel costs and monthly kWh sales with losses for each rate	Summed by seasonal customer class/rate
Customer Sales & Services	Various customer-weighted allocation factors	Months per season
O&M Expenses	Follows plant allocations	
Purchase Power	12 CP average	Demand portion at 12CP Energy portion on energy with losses
Customer Accounting	Number of meters Direct Assignment	Months per season

1 **Rate Base Allocation**

2 **Q. Please describe the allocation of Production Plant in your cost of service study.**

3 A. KCP&L maintains supply resources that are required to provide both capacity and energy
4 for its customers throughout the year (8,760 hours). Each of these generating resources
5 has fixed (plant) investments along with corresponding variable (fuel) costs. KCP&L
6 generates energy through a combination of these resources. It also acquires additional
7 energy capability through its purchased power arrangements with other entities. In order
8 to recognize these varied resources and associated costs in a systematic and equitable
9 manner, a reasonable and representative dispatch order was established in order to
10 achieve an equitable allocation of all of both fixed and variable costs to customer classes,
11 rates and seasons.

12 This approach resulted in grouping KCP&L’s generation facilities into three
13 major categories for allocation to customer classes:

- 14 Base – First units available to meet KCP&L load. The load served by
15 these units represents a base level of each customer’s annual
16 hourly load.
17
18 Intermediate – Units that would generally be used to meet load after the
19 dispatch of base units.
20
21 Peak – Units dispatched last in order to meet load in any one hour.
22

23 I refer to this method as the Base, Intermediate, Peak (“BIP”) method. Table 2,
24 below, summarizes each group, generating unit, and percentage responsibility.

**TABLE 2
GENERATION ALLOCATION DEVELOPMENT KS**

1	UNIT NAME	RATING	46.38% KS PORTION	4 CP RATIO	PERCENT	ALLOCATOR
2		MW	MW	0.7409	OF TOTAL	
3	WOLF CREEK	544	252.3	186.9	12.15%	BASE ENERGY
4	IATAN II	465	215.7	159.8	10.38%	BASE ENERGY
5	IATAN I	493	228.7	169.4	11.01%	BASE ENERGY
6	HAWTHORN 5	564	261.6	193.8	12.59%	BASE ENERGY
7	TOTAL BASE		958.2	710.0	46.13%	
8	LA CYGNE 2	343	159.1	117.9	7.66%	12 CP
9	LA CYGNE 1	367	170.2	126.1	8.19%	12 CP
10	MONTROSE 3	176	81.6	60.5	3.93%	12 CP
11	MONTROSE 1	170	78.8	58.4	3.80%	12 CP
12	MONTROSE 2	164	76.1	56.4	3.66%	12 CP
13	SUB TOTAL		565.8	419.3	27.24%	
14	HAWTHORN 6/9	180	83.5	61.9	4.02%	4 CP
15	HAWTHORN 6/9	52	24.1	17.9	1.16%	4 CP
16	SUB TOTAL		107.6	79.7	5.18%	
17	WEST GARDNER	310	143.8	106.5	6.92%	4 CP
18	HAWTHORN 7 & 8	154	71.4	52.9	3.44%	4 CP
19	OSAWATOMIE	75	34.8	25.8	1.67%	4 CP
20	SUB TOTAL		250.0	185.2	12.03%	
21	NORTHEAST	410	190.2	140.9	9.15%	4 CP
22	SPEARVILLE	12	5.6	4.1	0.27%	BASE ENERGY
23	INSTALLED CAPACITY	4,479	2,077.4	1,539.2	100.00%	
24	KS 1 CP		1,669.4			
25	CALCULATED KS 4 CP		1,539.2			
26	CALCULATED KS 12 CP		1,199.8			
27	LOAD TO TOTAL CAPACITY RATIO		0.7409	FOR COST OF SERVICE ALLOCATION		
28	SUMMARY OF KCP&L GENERATING PLANT KS MW TOTALS BY ALLOCATION METHOD					
29	BASE ENERGY		963.8	714.1	46.39%	
30	12 CP Remaining		565.8	419.3	27.24%	
31	4 CP Remaining		547.7	405.8	26.37%	
32	TOTAL ALL GENERATION		2,077.4	1,539.2	100.00%	

Note: All CP load data based on 12 months ended December 2011

1 **Q. How did you develop your base allocation factor?**

2 A. A base allocation factor was developed by using the lowest monthly (non-zero) energy
3 use for the test year and applying this level to each month. This level of average demand
4 formed the basis for allocating the base KCPL-KS MW capability to each customer class
5 which was also used to allocate all base-related costs.

6 **Q. Did you consider this base allocator in developing your remaining allocation factors
7 for production plant and related costs?**

8 A. Yes, I did.

9 **Q. Please describe how you developed your intermediate allocator.**

10 A. The intermediate allocation factor was based on the use of the 12 coincident peak
11 (“12 CP”) 1,200 MW less the allocated base amount. This residual unserved load (called
12 “12 CP Remaining”) formed the basis for allocating the intermediate steam generating
13 units identified in Table 2.

14 **Q. How were the remaining generating units allocated?**

15 A. The remaining generating units were allocated by using a four coincident peak (“4 CP”)
16 1,539 MW less the base and intermediate MW amounts. To the extent that certain rates
17 could become negative in the calculations, these values were set equal to zero to derive a
18 final 4 CP Remaining.

19 **Q. Why is it important that a production allocation method such as the BIP method be
20 reasonable?**

21 A. The use of a production stacking approach such as the BIP method in the class allocation
22 for the largest portion (approximately 74%) of a utility’s costs is by far the most

1 representative procedure that mirrors both the planning as well as the operation of any
2 utility's production facilities.

3 Utilities must provide energy for all hours of the year (Figure 1) based on a load
4 duration curve which is simply the combined hourly usage of all its customers. To
5 accomplish this, the overall resource planning effort is quite complex and considers a
6 myriad of costs and engineering factors associated with planning.

7 The BIP method allows for a more complete recognition of the dual nature of
8 generating resources (fixed and variable) and therefore provides a more structured and
9 robust way to model these joint costs and develop an equitable class allocation of
10 production plants and their associated variable fuel costs.

11 As Figure 1 shows, the annual load duration curve is segmented by horizontal
12 partitions (dashed lines) to identify various energy threshold requirements that will be
13 provided by KCP&L from its available generation resources. Figure 1 also shows the
14 class allocations that I have recommended as appropriate for the corresponding
15 production facilities. Figure 2 is a separate representation of Figure 1 which represents
16 the Company's monthly coincident peaks with the four (4 CP) and twelve (12 CP)
17 identified as dashed lines. A review of these figures clearly demonstrates that a simple
18 one or even four CP approach is totally inappropriate for either production or
19 transmission cost allocation to customer classes. This is further highlighted when
20 reviewing the kWh usage by customer class relative to per customer and kW. Larger
21 energy use classes will greatly benefit from reduced energy costs from base generation
22 units, and the corresponding fixed capacity costs must be synchronized with these
23 benefits in order to achieve a reasonable and equitable allocation of these costs.

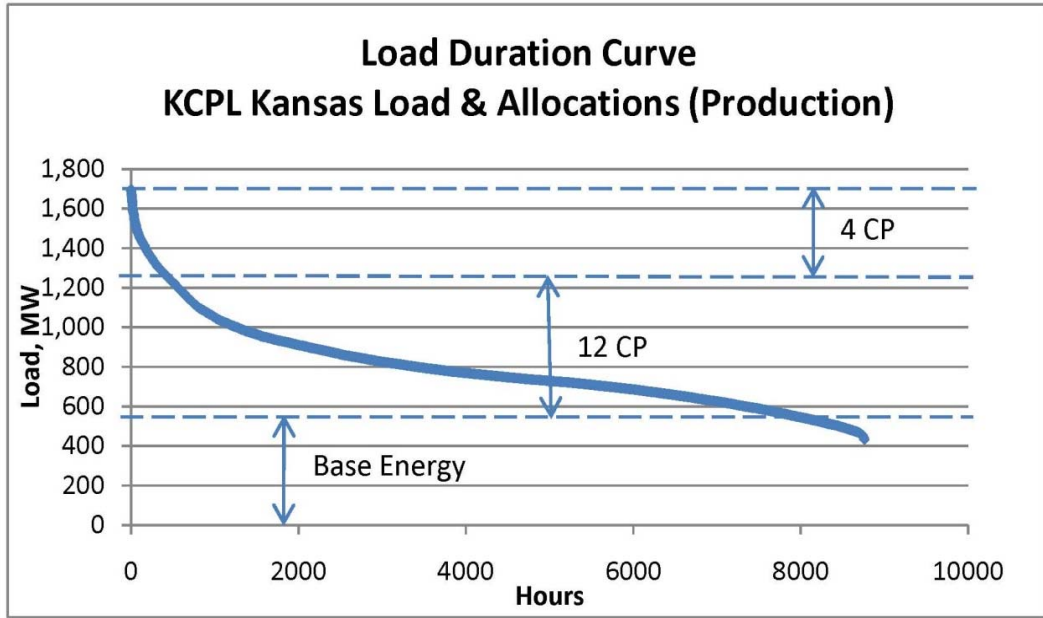


Figure 1

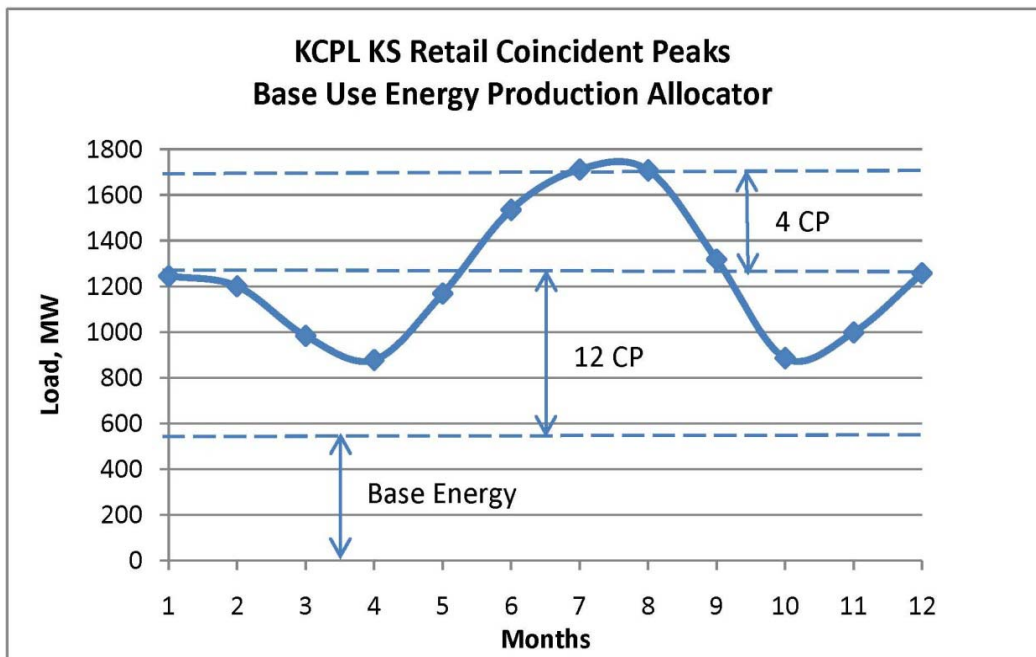


Figure 2

1 **Q. How did you allocate the fuel costs associated with the production plant in your cost**
2 **study?**

3 A. I obtained the monthly fuel costs from the Company for the twelve months ended
4 December 31, 2011. I then allocated each month's fuel costs to each customer class's
5 corresponding calendar month kWh sales adjusted for losses. These allocated results
6 were summed seasonally, by rate and major customer class to identify a proxy fuel
7 allocator which was then used to allocate the actual fuel costs shown in the cost study.

8 **Q. Purchased Power is booked by utilities in FERC Account 555. How did you allocate**
9 **the demand portion of purchased power costs shown in Account 555?**

10 A. The demand portion of purchased power costs was considered in the resource mix as
11 equivalent in use/dispatch to the non-base units but prior in dispatch of peaking facilities
12 and was therefore allocated on the 12 CP.

13 **Q. What is another important aspect to consider in the allocation of production plant?**

14 A. As I mentioned earlier, both the planning and operation point of view reflect two distinct
15 costs that represent production facilities: fixed and variable. Unless these two costs are
16 synchronized in the allocation process, a potentially severe and material misallocation
17 will occur in customer class cost allocations. This can be clearly evidenced by simply
18 reviewing Schedule PMN-3 of this direct testimony which provides the major unbundled
19 costs that make up the total revenue requirement for the Company based on the cost of
20 service assumptions included in the model. The listing, below, compares these current
21 functional costs along with the Company's prior case:

	10-KCPE-415-RTS		12-KCPE-___-RTS	
	<u>(\$M)</u>	<u>%</u>	<u>(\$M)</u>	<u>%</u>
<u>Demand</u>				
Production	257.6	45.1	322.4	47.5
Transmission	23.9	4.2	37.8	5.6
Distribution	90.1	15.8	98.4	14.5
Total Demand	371.6	65.1	458.6	67.6
<u>Energy</u>	156.8	27.5	177.1	26.1
<u>Customer</u>	42.6	7.5	42.5	6.3
Total Company	570.9	100.0	678.2	100.0
Total Production	414.4	72.3	499.5	73.7

1 The current total production-related costs equal 47.5% (Demand) plus 26.1%
2 (Energy), or 73.7% of total costs. Allocating to customer classes 47.5% of all revenue
3 requirements on simply one, two or even four coincident peaks is certainly illogical and
4 will distort the class allocation away from larger energy users who enjoy the majority of
5 lower energy costs and, more importantly, deviate from the basic planning and operation
6 process which gave rise to these production costs.

7 Larger base units provide a tremendous amount of lower cost energy supply for
8 the base portion of all customer usage which underscores the importance of
9 synchronizing the fixed and variable costs associated with these units.

10 **Q. Please compare the class allocation methods used in your allocated cost of service**
11 **study.**

12 A. Using the class allocation methods described herein, the following class usage and cost
13 statistics are calculated:

<u>Class</u>	<u>4 CP (MW)</u>	<u>%</u>	<u>12 CP (MW)</u>	<u>%</u>	<u>Energy (MWh)</u>	<u>%</u>
Residential	895.5	56.6	673.8	51.4	3,001,775	44.7
Small GS	78.3	5.0	66.2	5.0	3,339,685	5.1
Medium GS	163.3	10.3	139.3	10.6	777,556	11.6
Large GS	420.2	26.5	388.6	29.6	2,364,897	35.2
Large Power	25.9	1.6	28.3	2.2	162,286	2.4
Off-Peak Lighting	0.0	0.0	11.0	0.8	45,258	0.7
Other Lighting	0.0	0.0	4.8	0.4	21,274	0.3
KS Totals	1,583.2	100.0	1,312.0	100.0	9,712,731	100.0

1 **Q. How did you allocate the margins that KCP&L receives from its sale of energy to**
2 **various other customers not considered as retail customers?**

3 A. These customers are served from KCP&L's resources which are available throughout the
4 year. In recognizing that the initial KCP&L units are placed in service to meet the
5 Company's firm retail base portion of each customer's annual load curve, the next and
6 most likely generation available is the non-base or remaining steam units. Using this
7 approach and maintaining consistency in assigning these margins to classes in a manner
8 consistent with the allocation of production plant responsibility, I used the 12 CP
9 Remaining allocator ("DEM1B"), which I will describe in greater detail later in my
10 testimony. In doing this, I have synchronized the plant cost assignment to classes with
11 the margins recovered from any sales from these resources. Any other approach would
12 unnecessarily skew the results and be inequitable and inconsistent with the plant
13 allocations to customer classes.

14 **Q. Should any energy calculation be factored into the allocation of these margins?**

15 A. Yes. These margins should follow and be consistent with the allocated production plant.
16 More importantly, these sales are made subsequent to KCP&L providing service to its
17 firm sales customers. Therefore, both energy and 12 CP allocations would reflect an
18 equitable class allocation consistent with the associated production plant allocation.

1 **Q. How did you allocate transmission plant costs?**

2 A. Transmission plant costs are a function of many factors which include interconnection to
3 other utilities, connecting generation to the grid and single contingency analyses relating
4 to plant loads, maintenance outages, etc. In order to balance all of these factors and
5 recognize a relationship to generation, I simply allocated transmission plant and related
6 costs using a 12 CP average demand factor. This allocator was then used to allocate all
7 of transmission plant and related costs. The seasonal cost allocation was determined by
8 using each class's seasonal average demand ratio.

9 **Q. Please describe the allocation of Distribution Plant to customer classes in your cost**
10 **of service study.**

11 A. The distribution plant allocation factors begin with "DEM" for demand allocation factors
12 used for the allocation of distribution plant. These non-coincident peak ("NCP") demand
13 allocators were derived based on the use of diversified (non-coincident peak) class
14 demands for Primary Plant in Accounts 360 through and including Account 367.

15 **Q. Did your CCOS study recognize any voltage separation in allocating Distribution**
16 **costs?**

17 A. Yes, Accounts 364, 365, 366 and 367 identified primary and secondary voltage cost
18 separation.

19 **Q. How were the remaining Distribution plant costs allocated?**

20 A. Line Transformers and secondary plant costs were allocated to all secondary customers
21 based on the weighted average of the diversified class demands (NCP) and undiversified
22 individual customer maximum demands. This approach recognizes a level of diversity
23 for smaller uses where several customers are oftentimes served by one transformer.

1 Larger general service and large power secondary customers were allocated line
2 transformer costs based on their undiversified customer maximum demands since these
3 customers are generally served individually. In addition, for the larger secondary
4 customers whose demand exceeded a level of 250 kW, no secondary conductor allocation
5 was made. These customers are typically very large, and secondary circuits from
6 transformers are more related to and used by smaller customers.

7 **Q. What are the customer-related allocation factors included in your cost study?**

8 A. Customer-related Distribution plant items were allocated using CUST-prefixed allocators
9 and were recognized for services, meters, lighting and other such customer-related items.
10 These allocation factors were developed from data analyses available from the Company
11 and used to assign the specific customer-related costs to each customer class.

12 **Q. How were Services, Account 369, allocated to customer classes?**

13 A. Services include the wires from the pole to the point of connection with the customer's
14 outlet or wiring. They are considered 100% customer-related and represent the first
15 physical connection between the customer premises and the utility's distribution network.
16 In order to fairly assign these plant costs to appropriate secondary customers, their total
17 undiversified maximum customer demands were calculated. This maximum customer
18 load data (adjusted for the number of services) formed the allocation factor used to assign
19 these customer-related costs to appropriate secondary customers.

20 **Q. How were Meters, Account 370, allocated to customer classes?**

21 A. Meter costs are also a part of the rate base which impact allocated costs to customer
22 classes and were considered 100% customer-related. The Company provided an
23 assignment of all its meters and metering devices to customer classes. The result of this

1 analysis was an identification of all metering costs by rate class which was then used to
2 allocate the booked meter costs to all customers.

3 **Q. How was General plant allocated?**

4 A. General plant was allocated on a combination of identified functional costs and an
5 internally generated plant allocation factor (“PTD”) based on the production,
6 transmission, and distribution plant.

7 **Q. How was each account of reserves for depreciation allocated?**

8 A. Production plant accumulated reserves were identified and allocated consistent with
9 production plant account details. The transmission and distribution plant accumulated
10 reserves were allocated on the subtotal of the corresponding allocated plant cost to each
11 rate and customer class. The general plant accumulated reserves were allocated in the
12 same manner as the general plant accounts.

13 **Q. What other elements of rate base were included in your study?**

14 A. The adjustments to rate base have been detailed in the study. Additions to net plant
15 included cash working capital, materials and supplies, prepayments, fuel inventory,
16 various regulatory assets, and Construction Work In Progress (“CWIP”) for the La Cygne
17 Environmental Project. The cash working capital component of rate base was developed
18 in detail by the Company and allocated on related expenses or plant in the cost of service
19 study. Materials and supplies were provided by function and allocated using the
20 appropriate plant allocation factor. Prepayment items were allocated using total plant,
21 customers, and demand allocation factors. Fuel inventory was allocated on energy (fuel
22 costs). The regulatory assets were allocated on energy or demand allocation factors. The

1 CWIP for the La Cygne Environmental Project was allocated on a 12 CP demand
2 allocation factor.

3 The deductions from net plant include accumulated deferred income taxes,
4 deferred gain on SO₂ emission allowance, deferred gain (loss) on emissions allowances,
5 customer advances for construction, and customer deposits.

6 The accumulated deferred taxes were allocated on total plant. The deferred gain
7 on SO₂ emissions allowance and the deferred gain (loss) emission allowances were
8 allocated on an energy allocation factor. Customer advances for construction were
9 allocated on total distribution plant. Customer deposits were developed using the data
10 analysis by customer group available from the Company. These customer group costs
11 were used to assign the specific customer-related costs to each customer class based on
12 the number of customers in each class of the group.

13 Revenues

14 **Q. How did you establish the revenues to be utilized in the CCOS study?**

15 A. The Company provided the class and rate revenues used in the CCOS.

16 The remaining revenues are listed as Miscellaneous Revenues which includes
17 Firm Bulk Power Sales, Non-Firm Sales, Forfeited Discounts, Miscellaneous Service
18 Revenues, Rent from Electric Property, Transmission Service Revenues, and Other
19 Electric Revenues.

20 Operating Expense Allocation

21 **Q. How were the Kansas Operation and Maintenance Expenses allocated?**

22 A. The Kansas portion of Operations and Maintenance Expense for production, transmission
23 and distribution plant was allocated to customer classes following plant. Customer

1 Accounts Expenses, Customer Services and Information Expenses, Sales Expenses, and
2 Administrative and General Expenses were allocated using a variety of methods based on
3 direct assignments, revenues, salaries and wages, plant in service, number of bills and
4 number of customers. Whenever possible, specific information detailing class cost
5 responsibility or weighting was utilized in order to develop the most reasonable
6 allocation possible. For example, Account 902, Meter Reading Expense, was allocated to
7 customer classes based on the total number of meters. Account 903, Customer Records
8 and Collections Expense, was allocated based on combining the results of a separate
9 analysis of customer billing. Account 904, Uncollectibles, was assigned to customer
10 classes based on the results of an analysis conducted by the Company. These results
11 were also functionalized based on the corresponding claimed revenues within the cost of
12 service study. Accounts 911 through 916 used customer allocation factors based on a
13 combination of number of customers and allocated direct assignments.

14 Administrative and General Expenses (A&G) were primarily allocated on the
15 SALWAGES allocator. The SALWAGES allocation factor was developed on a
16 functional basis and then allocated by function using the sum of the corresponding
17 functional Operation and Maintenance (“O&M”) expenses. These allocated salaries and
18 wages costs were then subtotaled by class to arrive at the final composite allocation
19 factor, SALWAGES. The remaining A&G expenses were allocated on plant in service
20 components, with the exception of Account 923-Outside Services-Energy which was
21 allocated on Energy. Also, Account 930.1, General Advertising, was allocated based on
22 the number of customers. Account 928, Regulatory Commission expenses, was allocated

1 to classes on revenues at the uniform claimed rate of return with the remaining FERC
2 portion being allocated using an energy allocation factor.

3 **Q. What are the remaining operating expenses?**

4 A. The remaining operating expenses consist of depreciation and amortization expenses,
5 taxes other than income taxes, deferred income taxes, and a detailed state and federal
6 income tax calculation.

7 **Q. How were the remaining operating expenses allocated?**

8 A. Depreciation expenses were allocated on the basis of plant in service consistent with the
9 allocation of depreciation reserves. Taxes Other Than Income Taxes that are plant
10 related were allocated on a plant-related allocator and those that are salaries and wages
11 related were allocated on the SALWAGES allocator discussed earlier. Gross Receipts
12 tax was allocated based on sales. Deferred Income Taxes were allocated on total plant.
13 Federal and state income taxes were computed for each customer class based on the
14 allocated expenses.

15 **Accounting Class Cost Study Results**

16 **Q. Please summarize the results of your Kansas class cost study at present rates**

17 A. The ROR results for each retail rate and customer class are shown on Schedules PMN-2,
18 PMN-3, and PMN-4. Table 3, below, summarizes these ROR results from the CCOS
19 study (Schedule PMN-4).

1 **Q. Will you please briefly discuss your cost of service results as presented on Table 3**
2 **for each customer class?**

3 A. The CCOS results indicate that the Residential, Small General Service, and Medium
4 General Service classes are higher than the system average rate of return. The Large
5 General Service class is at a relative level of 65% to the system overall. The Large
6 Power Service rate of return is the lowest at a relative level of 49% to the system overall.

**TABLE 3
COST OF SERVICE RESULTS – CLASS ROR AND INDEX**

<u>Customer Class</u>	Index of	----- Rate of Return % -----		
	Return	<u>Annual</u>	<u>Seasonal</u>	
	<u>Annual</u>		<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	1.16	7.507%	8.780%	6.432%
General Use	1.21	7.810%	9.157%	6.515%
Time of Day	0.88	5.679%	6.451%	4.994%
Water Heating	1.09	7.074%	8.404%	6.098%
Separately Metered-Space/Water Heating	0.94	6.055%	6.481%	5.823%
Space Heating - 1 Meter	1.10	7.101%	8.100%	6.433%
Space Heating - 2 Meters	1.12	7.237%	8.031%	6.733%
SMALL GS	1.48	9.585%	9.806%	9.424%
Regular (Primary & Secondary)	1.50	9.670%	9.712%	9.638%
Other (Unmetered)	2.44	15.795%	13.575%	17.265%
All Electric	1.24	7.994%	9.968%	6.834%
Separately Metered	1.39	9.013%	11.664%	7.627%
MEDIUM GS	1.21	7.806%	8.733%	7.190%
Primary	3.24	20.909%	21.415%	20.644%
Secondary	1.25	8.048%	8.747%	7.573%
All Electric	0.94	6.071%	8.344%	4.751%
Separately Metered	1.33	8.566%	9.922%	7.759%
LARGE GS	0.65	4.188%	4.979%	3.720%
Primary	0.63	4.044%	4.394%	3.833%
Secondary	0.75	4.840%	5.319%	4.545%
All Electric	0.47	3.032%	4.460%	2.235%
Separately Metered	0.77	4.965%	5.912%	4.419%
LARGE POWER SERVICE	0.49	3.183%	2.332%	3.609%
Primary	0.13	0.829%	-0.426%	1.458%
Secondary (No Use)	0.00	0.000%	0.000%	0.000%
Substation	0.53	3.436%	4.322%	2.959%
Transmission	0.71	4.603%	3.607%	5.091%
OFF-PEAK LIGHTING	0.13	0.840%		
OTHER LIGHTING	0.97	6.294%		
KANSAS RETAIL	1.00	6.461%		

1 These results can be used as a very good guide or input in establishing reasonable
2 revenue targets, class increases, and seasonal differences when used in conjunction with
3 Table 4, below.

4 **Q. What does your Schedule PMN-3 identify?**

5 A. Schedule PMN-3 presents the summary of unbundled Kansas revenue requirements from
6 Schedule PMN-2 at the existing rate of return and at a uniform rate of return. Each ROR
7 section (actual and uniform) presents the costs in total dollars with these same costs also
8 shown on a unitized kWh basis for comparison purposes. Line 15 of Schedule PMN-3
9 summarizes only the customer-related costs which form the basis for deriving appropriate
10 monthly customer charges for use as a guide in rate design. Table 4, below, details these
11 monthly customer charges along with seasonal demand and energy costs for each major
12 customer class at a uniform percent ROR.

13 **Q. Could you please summarize your cost of service results as presented in Table 4 for**
14 **each customer class?**

15 A. The results presented on Table 4 summarize the monthly customer charges (\$) and
16 seasonal energy and demand \$/kWh charges that should be the price target if all
17 customers were paying a uniform ROR target as requested by the Company. These unit
18 cost results (\$/kWh) are presented in Schedule PMN-3, pages 43 through 56 in lines 5,
19 13, and 33.

**TABLE 4
COST OF SERVICE RESULTS – UNBUNDLED CUSTOMER, DEMAND AND ENERGY**

<u>Customer Class</u>	UNIFORM RATE OF RETURN @ 8.57%						
	Monthly (\$)	Annual	Demand Costs (\$/kWh)				
	Customer	Energy	Seasonal Energy		Annual	Seasonal	
	<u>Charge</u>	<u>Costs (\$)</u>	<u>Costs (\$)</u>			<u>Summer</u>	<u>Winter</u>
			<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>
RESIDENTIAL	\$10.89	0.0281	0.0295	0.0271	0.0759	0.0831	0.0707
General Use	\$10.52	0.0285	0.0295	0.0276	0.0783	0.0816	0.0754
Time of Day	\$17.28	0.0284	0.0297	0.0273	0.0801	0.0848	0.0763
Water Heating	\$10.45	0.0280	0.0297	0.0269	0.0771	0.0852	0.0721
Separately Metered-Space/Water Heating	\$14.88	0.0271	0.0299	0.0261	0.0710	0.0925	0.0628
Space Heating - 1 Meter	\$11.05	0.0276	0.0298	0.0265	0.0713	0.0862	0.0628
Space Heating - 2 Meters	\$13.90	0.0275	0.0297	0.0264	0.0687	0.0839	0.0615
SMALL GS	\$16.29	0.0280	0.0301	0.0268	0.0771	0.0870	0.0712
Regular (Primary & Secondary)	\$16.47	0.0281	0.0301	0.0268	0.0775	0.0867	0.0719
Other (Unmetered)	\$7.11	0.0284	0.0310	0.0272	0.0846	0.0997	0.0772
All Electric	\$17.38	0.0274	0.0302	0.0262	0.0732	0.0889	0.0662
Separately Metered	\$26.57	0.0271	0.0299	0.0260	0.0711	0.0893	0.0642
MEDIUM GS	\$56.74	0.0280	0.0298	0.0268	0.0723	0.0749	0.0707
Primary	\$162.24	0.0266	0.0309	0.0250	0.0639	0.0836	0.0568
Secondary	\$57.64	0.0281	0.0298	0.0270	0.0733	0.0746	0.0724
All Electric	\$48.79	0.0275	0.0299	0.0263	0.0680	0.0775	0.0635
Separately Metered	\$53.48	0.0275	0.0297	0.0264	0.0664	0.0747	0.0622
LARGE GS	\$119.17	0.0278	0.0298	0.0266	0.0682	0.0696	0.0674
Primary	\$285.19	0.0273	0.0294	0.0261	0.0671	0.0673	0.0670
Secondary	\$117.02	0.0280	0.0298	0.0269	0.0696	0.0686	0.0702
All Electric	\$102.64	0.0276	0.0300	0.0264	0.0667	0.0726	0.0638
Separately Metered	\$110.53	0.0276	0.0298	0.0265	0.0649	0.0689	0.0628
LARGE POWER SERVICE	\$310.50	0.0267	0.0289	0.0256	0.0600	0.0590	0.0605
Primary	\$175.28	0.0271	0.0295	0.0260	0.0742	0.0743	0.0741
Secondary (No Use)	\$0.00	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Substation	\$378.12	0.0271	0.0287	0.0261	0.0624	0.0566	0.0660
Transmission	\$378.09	0.0264	0.0287	0.0253	0.0530	0.0525	0.0532
OFF-PEAK LIGHTING		0.0275			0.0693		
OTHER LIGHTING		0.0273			0.0686		

1 **Q. Does this conclude your testimony?**

2 **A. Yes, it does.**

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of)
Kansas City Power & Light Company) Docket No.: 12-KCPE- -RTS
to Make Certain Changes in)
Its Charges for Electric Service)

AFFIDAVIT OF PAUL M. NORMAND

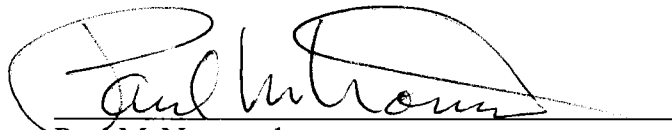
COMMONWEALTH OF PENNSYLVANIA)
) ss
COUNTY OF BERKS)

Paul M. Normand, being first duly sworn on his oath, states:

1. My name is Paul M. Normand. I am a management consultant and president with the firm of Management Applications Consulting, Inc. in Reading, Pennsylvania. I have been retained by Great Plains Energy, Inc., the parent company of Kansas City Power & Light Company, to serve as an expert witness to provide testimony on behalf of Kansas City Power & Light Company.

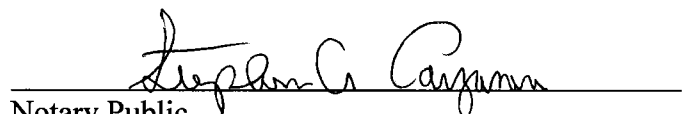
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of Twenty-Six (26) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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


Paul M. Normand

Subscribed and sworn before me this 11 day of April, 2012.

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Stephen A. Parzanese, Notary Public
Sinking Spring Boro, Berks County
My Commission Expires June 18, 2014
Member, Pennsylvania Association of Notaries


Notary Public

My commission expires: June 18, 2014

Schedule PMN-1

Qualifications of Paul M. Normand

SCHEDULE PMN-1

QUALIFICATIONS OF PAUL M. NORMAND

Q. Mr. Normand, what is your present position?

A. I am a principal in the consulting firm of Management Applications Consulting, Inc. (MAC), 1103 Rocky Drive, Suite 201, Reading, PA 19609. This company provides consulting services to the utility industry in such field as loss studies, econometric studies, cost analyses, rate design, expert testimony, and regulatory assistance.

Q. What is your educational background?

A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and a Master of Science Degree in Electrical Engineering-Power System Analysis. I have attended various conferences and meeting concerning engineering and cost analysis.

Q. What is your professional background?

A. I was employed by the Massachusetts Electric Company in the Distribution Engineering Department while attending Northeastern University. My principal areas of assignment included new service, voltage conversions, and system planning. Upon graduation from Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic analysis of electrical/electronic control equipment for the nuclear reactor system.

In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977, Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

In June, 1983, I left Gilbert to form a separate consulting firm and I am now a principal and President of Management Applications Consulting, Inc. My principal areas of concentration have been in loss studies, economic analyses, and pricing.

Q. Have you testified in support of any cost studies that you participated in or performed?

A. Yes, I have testified about such studies before the following regulatory agencies: the Maine Public Utility Commission, the Public Utility Commission of Texas, Illinois Commerce Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Pennsylvania Public Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky Public Service Commission, the Arkansas Public Service Commission, the Public Service Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service Commission of Missouri, the Delaware Public Service Commission, the Maryland Public Service Commission, the Indiana Utility Regulatory Commission, the North Carolina Utilities Commission, the Kansas Corporation Commission, and the Federal Energy Regulatory Commission.

Q. Could you please briefly discuss your technical experience?

A. I have performed numerous accounting and marginal cost of service studies, time differentiated bundled and fully unbundled cost studies for both electric and gas utilities since 1980. I have also used such studies in the design and presentation of detailed rate proposals before regulatory agencies. My additional experience has been in the area of unaccounted for loss evaluations for electric and gas utilities for over twenty-four years. These studies include a detailed review of each system and the calculation of appropriate recovery factors.

Schedule PMN-2

Total Kansas Class Cost of Service Summary Results

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

Schedule PMN-2
SCHEDULE 1
Page 1 of 1

LINE NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	OFF-PEAK LIGHTING	OTHER LIGHTING	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE										
0020											
0030	OPERATING REVENUE										
0040	RETAIL SALES REVENUE	TSFR 9 90	614,626,827	306,763,712	39,424,980	73,631,847	174,239,484	10,546,860	2,823,637	7,196,306	
0050	OTHER OPERATING REVENUE	TSFR 9 320	82,898,854	52,299,290	4,114,026	7,528,514	17,422,806	1,333,402	104,466	96,349	
0060	TOTAL OPERATING REVENUE		697,525,681	359,063,003	43,539,006	81,160,361	191,662,290	11,880,262	2,928,103	7,292,655	
0070											
0080	OPERATING EXPENSES										
0090	FUEL	TSFR 9 4080	139,616,840	62,494,495	7,052,940	16,214,693	49,139,634	3,354,418	927,450	433,211	
0100	PURCHASED POWER	TSFR 9 4090	31,333,963	14,156,653	1,585,309	3,608,403	10,916,496	751,775	214,905	100,423	
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	248,279,263	127,660,305	14,944,154	26,113,679	71,338,321	4,642,618	1,352,198	2,227,987	
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	77,695,499	40,913,253	4,203,405	8,236,020	21,065,376	1,299,408	335,637	1,642,400	
0130	AMORTIZATION EXPENSES	TSFR 9 4600	8,346,888	4,167,029	457,285	924,510	2,506,261	155,618	43,643	92,543	
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	39,786,029	20,125,721	2,227,216	4,346,503	11,732,688	732,573	204,520	416,807	
0150	CURRENT INCOME TAXES	TSFR 11 820	20,456,699	16,869,143	3,007,144	3,986,581	(3,444,091)	(471,235)	(313,603)	822,761	
0160	DEFERRED INCOME TAXES	TSFR 11 920	14,363,288	7,233,180	791,734	1,576,483	4,265,216	264,721	74,250	157,703	
0170	TOTAL ELECTRIC OPERATING EXPENSES		579,878,469	293,619,779	34,269,187	65,006,871	167,519,900	10,729,895	2,839,001	5,893,836	
0180											
0190	NET ELECTRIC OPERATING INCOME		117,647,211	65,443,224	9,269,819	16,153,490	24,142,390	1,150,367	89,102	1,398,819	
0200											
0210	RATE BASE										
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	3,580,662,063	1,803,178,639	197,373,545	393,005,545	1,063,287,092	65,992,876	18,510,084	39,314,282	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	1,475,959,584	790,461,197	83,371,995	154,442,918	402,977,568	24,984,694	6,613,493	13,107,718	
0240	NET PLANT		2,104,702,479	1,012,717,441	114,001,550	238,562,628	660,309,524	41,008,181	11,896,591	26,206,564	
0250	PLUS:										
0260	CASH WORKING CAPITAL	TSFR 2 40	(30,446,243)	(15,799,532)	(1,817,065)	(3,405,911)	(8,398,303)	(508,766)	(136,120)	(380,547)	
0270	MATERIALS & SUPPLIES	TSFR 2 110	46,378,830	26,475,308	2,458,830	4,640,796	11,537,095	780,821	135,260	350,720	
0280	PREPAYMENTS	TSFR 2 180	4,822,802	2,092,907	258,260	569,361	1,722,422	117,024	34,360	28,468	
0290	FUEL INVENTORY	TSFR 2 250	49,424,104	22,122,936	2,496,728	5,739,971	17,395,340	1,187,458	328,316	153,356	
0300	REGULATORY ASSETS	TSFR 2 320	3,390,680	1,337,807	176,829	419,406	1,323,655	92,524	27,523	12,937	
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	65,456,939	33,615,640	3,303,673	6,948,957	19,386,781	1,410,050	550,739	241,101	
0320	LESS:										
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	1,221,065	726,986	80,786	123,198	238,186	6,161	2,124	43,624	
0340	CUSTOMER DEPOSITS	TSFR 2 410	1,723,719	501,318	1,087,062	108,952	20,738	5,650	0	0	
0350	DEFERRED INCOME TAXES	TSFR 2 420	385,668,582	194,218,090	21,258,855	42,330,130	114,525,308	7,108,009	1,993,698	4,234,492	
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	34,325,272	15,349,452	1,736,967	3,976,002	12,092,805	829,840	231,425	108,781	
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	1,573	704	80	182	554	38	11	5	
0380	TOTAL RATE BASE		1,820,789,380	871,765,957	96,715,056	206,936,743	576,398,922	36,137,593	10,609,411	22,225,698	
0390											
0400	RATE OF RETURN		6.461%	7.507%	9.585%	7.806%	4.188%	3.183%	0.840%	6.294%	
0410	RELATIVE RATE OF RETURN		1.00	1.16	1.48	1.21	0.65	0.49	0.13	0.97	
0420											
0430											
0440											
0450											
0460											
0470											
0480											
0490											
0500											

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

Schedule PMN-2
SCHEDULE 1
Page 1 of 2

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(p)	(q)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	162,772,248	143,991,464	306,763,712		23,250,171	16,174,809	39,424,980	
0050	OTHER OPERATING REVENUE	TSFR 9 320	29,142,810	23,156,481	52,299,290		2,494,554	1,619,472	4,114,026	
0060	TOTAL OPERATING REVENUE		191,915,058	167,147,945	359,063,003		25,744,724	17,794,282	43,539,006	
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	34,843,026	27,651,469	62,494,495		4,211,910	2,841,029	7,052,940	
0100	PURCHASED POWER	TSFR 9 4090	8,371,289	5,785,364	14,156,653		997,066	588,243	1,585,309	
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	74,784,806	52,875,499	127,660,305		9,219,564	5,724,590	14,944,154	
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	21,274,219	19,639,034	40,913,253		2,380,027	1,823,378	4,203,405	
0130	AMORTIZATION EXPENSES	TSFR 9 4600	2,249,337	1,917,692	4,167,029		264,895	192,390	457,285	
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	11,014,436	9,111,284	20,125,721		1,304,390	922,827	2,227,216	
0150	CURRENT INCOME TAXES	TSFR 11 820	5,056,554	11,812,589	16,869,143		1,623,989	1,383,155	3,007,144	
0160	DEFERRED INCOME TAXES	TSFR 11 920	3,917,804	3,315,376	7,233,180		459,529	332,206	791,734	
0170	TOTAL ELECTRIC OPERATING EXPENSES		161,511,471	132,108,308	293,619,779		20,461,370	13,807,817	34,269,187	
0180										
0190	NET ELECTRIC OPERATING INCOME		30,403,587	35,039,637	65,443,224		5,283,355	3,986,465	9,269,819	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	976,679,722	826,498,917	1,803,178,639		114,557,154	82,816,392	197,373,545	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	428,801,817	361,659,381	790,461,197		48,490,413	34,881,582	83,371,995	
0240	NET PLANT		547,877,905	464,839,536	1,012,717,441		66,066,740	47,934,810	114,001,550	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(8,415,963)	(7,383,569)	(15,799,532)		(1,056,331)	(760,734)	(1,817,065)	
0270	MATERIALS & SUPPLIES	TSFR 2 110	14,962,074	11,513,234	26,475,308		1,474,935	983,894	2,458,830	
0280	PREPAYMENTS	TSFR 2 180	1,303,371	789,536	2,092,907		165,166	93,095	258,260	
0290	FUEL INVENTORY	TSFR 2 250	12,334,367	9,788,569	22,122,936		1,491,008	1,005,719	2,496,728	
0300	REGULATORY ASSETS	TSFR 2 320	890,649	447,157	1,337,807		117,725	59,105	176,829	
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	18,722,691	14,892,949	33,615,640		2,000,628	1,303,044	3,303,673	
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	358,914	368,072	726,986		40,791	39,996	80,786	
0340	CUSTOMER DEPOSITS	TSFR 2 410	334,212	167,106	501,318		724,708	362,354	1,087,062	
0350	DEFERRED INCOME TAXES	TSFR 2 420	105,196,937	89,021,153	194,218,090		12,338,806	8,920,049	21,258,855	
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	9,121,980	6,227,472	15,349,452		1,095,480	641,487	1,736,967	
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	418	285	704		50	29	80	
0380	TOTAL RATE BASE		472,662,632	399,103,325	871,765,957		56,060,037	40,655,018	96,715,056	
0390										
0400	RATE OF RETURN		6.432%	8.780%	7.507%		9.424%	9.806%	9.585%	
0410	RELATIVE RATE OF RETURN		1.00	1.36	1.16		1.46	1.52	1.48	
0420										
0430										
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0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			(v)	LARGE GENERAL SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	42,988,105	30,643,742	73,631,847		105,812,643	68,426,842	174,239,484	
0050	OTHER OPERATING REVENUE	TSFR 9 320	4,591,788	2,936,726	7,528,514		11,126,037	6,296,769	17,422,806	
0060	TOTAL OPERATING REVENUE		47,579,893	33,580,468	81,160,361		116,938,680	74,723,611	191,662,290	
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	9,534,129	6,680,564	16,214,693		29,871,099	19,268,535	49,139,634	
0100	PURCHASED POWER	TSFR 9 4090	2,237,016	1,371,387	3,608,403		6,986,857	3,929,638	10,916,496	
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	16,173,976	9,939,704	26,113,679		45,569,118	25,769,204	71,338,321	
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	4,794,407	3,441,614	8,236,020		12,929,490	8,135,886	21,065,376	
0130	AMORTIZATION EXPENSES	TSFR 9 4600	552,231	372,278	924,510		1,566,802	939,458	2,506,261	
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	2,606,921	1,739,582	4,346,503		7,350,745	4,381,943	11,732,688	
0150	CURRENT INCOME TAXES	TSFR 11 820	1,799,512	2,187,069	3,986,581		(3,455,093)	11,002	(3,444,091)	
0160	DEFERRED INCOME TAXES	TSFR 11 920	941,278	635,205	1,576,483		2,665,450	1,599,766	4,265,216	
0170	TOTAL ELECTRIC OPERATING EXPENSES		38,639,469	26,367,403	65,006,871		103,484,469	64,035,432	167,519,900	
0180										
0190	NET ELECTRIC OPERATING INCOME		8,940,424	7,213,066	16,153,490		13,454,211	10,688,179	24,142,390	
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	234,653,565	158,351,980	393,005,545		664,477,202	398,809,890	1,063,287,092	
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	91,528,270	62,914,648	154,442,918		250,459,236	152,518,332	402,977,568	
0240	NET PLANT		143,125,295	95,437,333	238,562,628		414,017,966	246,291,558	660,309,524	
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(2,005,905)	(1,400,006)	(3,405,911)		(5,181,168)	(3,217,134)	(8,398,303)	
0270	MATERIALS & SUPPLIES	TSFR 2 110	2,843,429	1,797,367	4,640,796		7,346,086	4,191,009	11,537,095	
0280	PREPAYMENTS	TSFR 2 180	368,195	201,166	569,361		1,129,243	593,179	1,722,422	
0290	FUEL INVENTORY	TSFR 2 250	3,375,064	2,364,907	5,739,971		10,574,314	6,821,026	17,395,340	
0300	REGULATORY ASSETS	TSFR 2 320	279,221	140,185	419,406		881,228	442,427	1,323,655	
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	4,233,744	2,715,213	6,948,957		12,398,611	6,988,170	19,386,781	
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	63,897	59,301	123,198		127,679	110,507	238,186	
0340	CUSTOMER DEPOSITS	TSFR 2 410	72,634	36,317	108,952		13,825	6,913	20,738	
0350	DEFERRED INCOME TAXES	TSFR 2 420	25,274,239	17,055,891	42,330,130		71,569,999	42,955,309	114,525,308	
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	2,467,821	1,508,180	3,976,002		7,740,099	4,352,706	12,092,805	
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	113	69	182		355	199	554	
0380	TOTAL RATE BASE		124,340,338	82,596,405	206,936,743		361,714,321	214,684,601	576,398,922	
0390										
0400	RATE OF RETURN		7.190%	8.733%	7.806%		3.720%	4.979%	4.188%	
0410	RELATIVE RATE OF RETURN		1.11	1.35	1.21		0.58	0.77	0.65	
0420										
0430										
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0500										

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			WINTER	SUMMER	TOTAL					
	(a)	(b)	(aa)	(ab)	(ac)					
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	7,052,489	3,494,371	10,546,860					
0050	OTHER OPERATING REVENUE	TSFR 9 320	920,908	412,494	1,333,402					
0060	TOTAL OPERATING REVENUE		7,973,397	3,906,865	11,880,262					
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	2,113,802	1,240,616	3,354,418					
0100	PURCHASED POWER	TSFR 9 4090	499,445	252,330	751,775					
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	3,097,743	1,544,875	4,642,618					
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	869,475	429,933	1,299,408					
0130	AMORTIZATION EXPENSES	TSFR 9 4600	103,938	51,679	155,618					
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	489,158	243,416	732,573					
0150	CURRENT INCOME TAXES	TSFR 11 820	(246,430)	(224,805)	(471,235)					
0160	DEFERRED INCOME TAXES	TSFR 11 920	176,820	87,901	264,721					
0170	TOTAL ELECTRIC OPERATING EXPENSES		7,103,950	3,625,945	10,729,895					
0180										
0190	NET ELECTRIC OPERATING INCOME		869,447	280,920	1,150,367					
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	44,079,917	21,912,959	65,992,876					
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	16,739,941	8,244,753	24,984,694					
0240	NET PLANT		27,339,975	13,668,206	41,008,181					
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(343,487)	(165,279)	(508,766)					
0270	MATERIALS & SUPPLIES	TSFR 2 110	531,076	249,746	780,821					
0280	PREPAYMENTS	TSFR 2 180	77,968	39,057	117,024					
0290	FUEL INVENTORY	TSFR 2 250	748,282	439,176	1,187,458					
0300	REGULATORY ASSETS	TSFR 2 320	61,598	30,926	92,524					
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	980,138	429,911	1,410,050					
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	4,005	2,156	6,161					
0340	CUSTOMER DEPOSITS	TSFR 2 410	3,767	1,883	5,650					
0350	DEFERRED INCOME TAXES	TSFR 2 420	4,747,792	2,360,217	7,108,009					
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	549,606	280,235	829,840					
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	25	13	38					
0380	TOTAL RATE BASE		24,090,355	12,047,238	36,137,593					
0390										
0400	RATE OF RETURN		3.609%	2.332%	3.183%					
0410	RELATIVE RATE OF RETURN		0.56	0.36	0.49					
0420										
0430										
0440										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(ao)	(ap)
			GENERAL USE (A)			TIME OF DAY (TOD)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	102,977,341	104,751,166	207,728,507	43,346	38,528	81,874		
0050	OTHER OPERATING REVENUE	TSFR 9 320	17,837,365	16,948,143	34,785,508	7,240	6,434	13,674		
0060	TOTAL OPERATING REVENUE		120,814,705	121,699,309	242,514,015	50,586	44,962	95,548		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	21,067,797	20,068,901	41,136,699	8,943	7,957	16,900		
0100	PURCHASED POWER	TSFR 9 4090	5,008,628	4,196,143	9,204,770	2,127	1,665	3,792		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	47,817,323	37,339,298	85,156,621	21,795	15,863	37,658		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	13,373,994	14,345,908	27,719,902	5,974	5,844	11,817		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	1,417,633	1,378,533	2,796,166	639	571	1,209		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	6,968,265	6,536,988	13,505,253	3,156	2,723	5,879		
0150	CURRENT INCOME TAXES	TSFR 11 820	3,347,931	9,290,023	12,637,953	191	1,716	1,907		
0160	DEFERRED INCOME TAXES	TSFR 11 920	2,474,189	2,383,413	4,857,602	1,110	986	2,096		
0170	TOTAL ELECTRIC OPERATING EXPENSES		101,475,760	95,539,206	197,014,966	43,935	37,324	81,259		
0180										
0190	NET ELECTRIC OPERATING INCOME		19,338,945	26,160,103	45,499,048	6,651	7,639	14,290		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	616,797,188	594,167,264	1,210,964,452	276,716	245,717	522,433		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	271,689,492	261,183,937	532,873,429	121,413	107,525	228,938		
0240	NET PLANT		345,107,696	332,983,327	678,091,022	155,304	138,191	293,495		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(5,330,774)	(5,346,244)	(10,677,018)	(2,332)	(2,102)	(4,433)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	9,292,171	8,249,988	17,542,159	3,973	3,287	7,261		
0280	PREPAYMENTS	TSFR 2 180	834,094	533,175	1,367,269	369	228	598		
0290	FUEL INVENTORY	TSFR 2 250	7,457,961	7,104,354	14,562,315	3,166	2,817	5,983		
0300	REGULATORY ASSETS	TSFR 2 320	570,953	286,651	857,604	253	127	380		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	11,267,126	10,780,675	22,047,801	4,780	4,284	9,064		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	224,706	265,057	489,764	112	115	227		
0340	CUSTOMER DEPOSITS	TSFR 2 410	233,783	116,892	350,675	89	44	133		
0350	DEFERRED INCOME TAXES	TSFR 2 420	66,434,445	63,997,004	130,431,449	29,805	26,466	56,271		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	5,455,217	4,517,638	9,972,855	2,317	1,792	4,109		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	250	207	457	0	0	0		
0380	TOTAL RATE BASE		296,850,825	285,695,128	582,545,953	133,191	118,416	251,607		
0390										
0400	RATE OF RETURN		6.515%	9.157%	7.810%	4.994%	6.451%	5.679%		
0410	RELATIVE RATE OF RETURN		1.01	1.42	1.21	0.77	1.00	0.88		
0420										
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(aw)	(ax)
			WATER HEATING (B)			SEPARATE METERED - SPACE/WATER HTG (E)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	2,908,525	2,268,331	5,176,856	12,111,494	6,446,327	18,557,820		
0050	OTHER OPERATING REVENUE	TSFR 9 320	504,968	350,998	855,966	2,341,954	1,024,103	3,366,057		
0060	TOTAL OPERATING REVENUE		3,413,493	2,619,329	6,032,822	14,453,448	7,470,429	21,923,877		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	626,285	436,037	1,062,322	2,844,748	1,247,966	4,092,714		
0100	PURCHASED POWER	TSFR 9 4090	150,962	91,345	242,307	700,294	261,676	961,970		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	1,342,508	859,613	2,202,121	5,543,188	2,810,461	8,353,649		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	382,168	303,735	685,903	1,658,809	896,701	2,555,511		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	40,936	30,274	71,210	173,761	94,236	267,997		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	199,741	144,330	344,071	843,018	452,256	1,295,273		
0150	CURRENT INCOME TAXES	TSFR 11 820	71,676	168,325	240,002	251,978	253,774	505,752		
0160	DEFERRED INCOME TAXES	TSFR 11 920	71,219	52,374	123,593	300,910	162,806	463,716		
0170	TOTAL ELECTRIC OPERATING EXPENSES		2,885,495	2,086,034	4,971,528	12,316,706	6,179,877	18,496,583		
0180										
0190	NET ELECTRIC OPERATING INCOME		527,998	533,295	1,061,294	2,136,742	1,290,552	3,427,295		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	17,754,339	13,056,559	30,810,899	75,014,673	40,586,421	115,601,094		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	7,718,513	5,673,122	13,391,634	32,683,011	17,415,533	50,098,545		
0240	NET PLANT		10,035,827	7,383,438	17,419,264	42,331,662	23,170,888	65,502,549		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(151,650)	(115,989)	(267,639)	(638,007)	(347,338)	(985,345)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	265,120	178,929	444,050	1,185,496	572,850	1,758,346		
0280	PREPAYMENTS	TSFR 2 180	23,629	13,529	37,158	92,667	47,696	140,363		
0290	FUEL INVENTORY	TSFR 2 250	221,704	154,356	376,060	1,007,036	441,778	1,448,813		
0300	REGULATORY ASSETS	TSFR 2 320	16,163	8,115	24,277	61,752	31,003	92,754		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	336,896	236,003	572,899	1,546,509	678,170	2,224,680		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	6,785	5,539	12,324	32,126	19,747	51,873		
0340	CUSTOMER DEPOSITS	TSFR 2 410	5,767	2,884	8,651	17,785	8,893	26,678		
0350	DEFERRED INCOME TAXES	TSFR 2 420	1,912,297	1,406,305	3,318,603	8,079,736	4,371,512	12,451,248		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	164,528	98,292	262,820	763,867	281,494	1,045,361		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	8	5	12	35	13	48		
0380	TOTAL RATE BASE		8,658,303	6,345,357	15,003,660	36,693,564	19,913,388	56,606,953		
0390										
0400	RATE OF RETURN		6.098%	8.404%	7.074%	5.823%	6.481%	6.055%		
0410	RELATIVE RATE OF RETURN		0.94	1.30	1.09	0.90	1.00	0.94		
0420										
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0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(be)	(bf)
			SPACE HEATING-1 METER (C)			SPACE HEATING-2 METERS (D)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	43,613,875	29,776,479	73,390,354	1,117,668	710,633	1,828,301		
0050	OTHER OPERATING REVENUE	TSFR 9 320	8,238,482	4,712,507	12,950,990	212,800	114,295	327,096		
0060	TOTAL OPERATING REVENUE		51,852,357	34,488,987	86,341,344	1,330,468	824,928	2,155,396		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	10,047,039	5,755,888	15,802,927	248,213	134,720	382,933		
0100	PURCHASED POWER	TSFR 9 4090	2,448,446	1,206,348	3,654,794	60,832	28,188	89,020		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	19,546,412	11,560,160	31,106,572	513,581	290,104	803,685		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	5,709,272	3,992,534	9,701,806	144,002	94,312	238,313		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	601,393	404,552	1,005,945	14,975	9,526	24,501		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	2,926,413	1,928,970	4,855,383	73,844	46,018	119,861		
0150	CURRENT INCOME TAXES	TSFR 11 820	1,345,476	2,052,081	3,397,557	39,301	46,671	85,972		
0160	DEFERRED INCOME TAXES	TSFR 11 920	1,044,289	699,281	1,743,570	26,087	16,516	42,603		
0170	TOTAL ELECTRIC OPERATING EXPENSES		43,668,741	27,599,813	71,268,554	1,120,834	666,054	1,786,888		
0180										
0190	NET ELECTRIC OPERATING INCOME		8,183,616	6,889,173	15,072,790	209,634	158,874	368,508		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	260,333,553	174,325,604	434,659,157	6,503,252	4,117,352	10,620,605		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	113,687,250	75,466,940	189,154,190	2,902,138	1,812,324	4,714,462		
0240	NET PLANT		146,646,303	98,858,664	245,504,967	3,601,114	2,305,029	5,906,143		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(2,236,110)	(1,535,229)	(3,771,338)	(57,089)	(36,668)	(93,758)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	4,110,079	2,448,949	6,559,028	105,234	59,230	164,465		
0280	PREPAYMENTS	TSFR 2 180	344,495	190,490	534,985	8,117	4,418	12,535		
0290	FUEL INVENTORY	TSFR 2 250	3,556,633	2,037,574	5,594,207	87,867	47,690	135,557		
0300	REGULATORY ASSETS	TSFR 2 320	236,163	118,567	354,730	5,367	2,694	8,061		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	5,432,771	3,121,218	8,553,989	134,608	72,599	207,207		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	92,543	75,710	168,254	2,642	1,903	4,545		
0340	CUSTOMER DEPOSITS	TSFR 2 410	74,648	37,324	111,973	2,139	1,069	3,208		
0350	DEFERRED INCOME TAXES	TSFR 2 420	28,040,198	18,776,390	46,816,588	700,457	443,475	1,143,932		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	2,669,707	1,297,916	3,967,623	66,344	30,341	96,685		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	122	59	182	3	1	4		
0380	TOTAL RATE BASE		127,213,116	85,052,833	212,265,949	3,113,633	1,978,203	5,091,836		
0390										
0400	RATE OF RETURN		6.433%	8.100%	7.101%	6.733%	8.031%	7.237%		
0410	RELATIVE RATE OF RETURN		1.00	1.25	1.10	1.04	1.24	1.12		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE						(bm)	(bn)
			REGULAR (PRIMARY & SECONDARY)			OTHER (UNMETERED)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	20,767,751	14,636,330	35,404,081	307,214	167,057	474,271		
0050	OTHER OPERATING REVENUE	TSFR 9 320	2,180,033	1,470,712	3,650,745	18,216	9,937	28,153		
0060	TOTAL OPERATING REVENUE		22,947,784	16,107,042	39,054,826	325,430	176,993	502,424		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	3,709,747	2,590,568	6,300,314	38,499	21,519	60,019		
0100	PURCHASED POWER	TSFR 9 4090	875,841	536,366	1,412,207	9,064	4,467	13,531		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	8,176,110	5,172,048	13,348,158	133,253	72,340	205,593		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	2,101,440	1,662,887	3,764,327	20,293	13,355	33,648		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	234,343	174,935	409,278	2,338	1,492	3,830		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	1,154,377	838,245	1,992,622	13,041	7,968	21,009		
0150	CURRENT INCOME TAXES	TSFR 11 820	1,506,611	1,238,742	2,745,353	31,315	14,978	46,293		
0160	DEFERRED INCOME TAXES	TSFR 11 920	406,468	301,978	708,446	4,357	2,730	7,087		
0170	TOTAL ELECTRIC OPERATING EXPENSES		18,164,937	12,515,770	30,680,707	252,161	138,850	391,010		
0180										
0190	NET ELECTRIC OPERATING INCOME		4,782,847	3,591,272	8,374,119	73,270	38,144	111,414		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	101,329,375	75,280,992	176,610,368	1,086,221	680,578	1,766,799		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	42,835,351	31,696,990	74,532,340	536,780	324,018	860,798		
0240	NET PLANT		58,494,025	43,584,003	102,078,028	549,441	356,560	906,001		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(938,326)	(689,964)	(1,628,290)	(11,952)	(7,011)	(18,962)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	1,295,906	890,564	2,186,470	11,653	6,956	18,609		
0280	PREPAYMENTS	TSFR 2 180	147,455	83,844	231,299	1,780	948	2,728		
0290	FUEL INVENTORY	TSFR 2 250	1,313,243	917,056	2,230,300	13,629	7,618	21,247		
0300	REGULATORY ASSETS	TSFR 2 320	105,528	52,981	158,509	1,193	599	1,792		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	1,758,831	1,188,144	2,946,974	18,201	9,919	28,120		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	35,270	36,294	71,564	271	266	537		
0340	CUSTOMER DEPOSITS	TSFR 2 410	640,182	320,091	960,272	32,344	16,172	48,516		
0350	DEFERRED INCOME TAXES	TSFR 2 420	10,914,059	8,108,420	19,022,479	116,995	73,304	190,300		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	962,233	584,914	1,547,147	9,958	4,870	14,828		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	44	27	71	0	0	1		
0380	TOTAL RATE BASE		49,624,874	36,976,881	86,601,755	424,376	280,977	705,353		
0390										
0400	RATE OF RETURN		9.638%	9.712%	9.670%	17.265%	13.575%	15.795%		
0410	RELATIVE RATE OF RETURN		1.49	1.50	1.50	2.67	2.10	2.44		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE						(bu)	(bv)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	1,419,044	916,914	2,335,958	756,162	454,509	1,210,671		
0050	OTHER OPERATING REVENUE	TSFR 9 320	189,536	93,674	283,211	106,768	45,149	151,917		
0060	TOTAL OPERATING REVENUE		1,608,580	1,010,589	2,619,168	862,930	499,658	1,362,588		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	305,003	157,933	462,937	158,661	71,009	229,670		
0100	PURCHASED POWER	TSFR 9 4090	73,471	32,721	106,192	38,689	14,689	53,378		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	604,839	327,674	932,513	305,361	152,528	457,889		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	167,855	100,316	268,171	90,438	46,820	137,258		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	18,451	10,861	29,312	9,763	5,102	14,865		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	89,776	52,134	141,910	47,195	24,479	71,675		
0150	CURRENT INCOME TAXES	TSFR 11 820	48,421	79,808	128,229	37,642	49,627	87,269		
0160	DEFERRED INCOME TAXES	TSFR 11 920	31,894	18,727	50,622	16,810	8,770	25,579		
0170	TOTAL ELECTRIC OPERATING EXPENSES		1,339,712	780,175	2,119,887	704,560	373,023	1,077,583		
0180										
0190	NET ELECTRIC OPERATING INCOME		268,868	230,414	499,282	158,370	126,635	285,005		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	7,951,046	4,668,570	12,619,616	4,190,511	2,186,250	6,376,762		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	3,349,422	1,949,910	5,299,333	1,768,860	910,664	2,679,524		
0240	NET PLANT		4,601,623	2,718,660	7,320,283	2,421,651	1,275,587	3,697,238		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(69,098)	(42,958)	(112,056)	(36,955)	(20,801)	(57,756)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	107,788	57,999	165,787	59,588	28,376	87,964		
0280	PREPAYMENTS	TSFR 2 180	10,765	5,676	16,441	5,166	2,626	7,792		
0290	FUEL INVENTORY	TSFR 2 250	107,971	55,908	163,879	56,166	25,137	81,303		
0300	REGULATORY ASSETS	TSFR 2 320	7,522	3,777	11,299	3,482	1,748	5,230		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	146,631	72,478	219,109	76,966	32,503	109,469		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	3,215	2,256	5,471	2,035	1,180	3,215		
0340	CUSTOMER DEPOSITS	TSFR 2 410	38,512	19,256	57,767	13,671	6,835	20,506		
0350	DEFERRED INCOME TAXES	TSFR 2 420	856,397	502,846	1,359,243	451,355	235,478	686,833		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	80,754	35,683	116,437	42,534	16,020	58,554		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	4	2	5	2	1	3		
0380	TOTAL RATE BASE		3,934,321	2,311,498	6,245,819	2,076,466	1,085,662	3,162,129		
0390										
0400	RATE OF RETURN		6.834%	9.968%	7.994%	7.627%	11.664%	9.013%		
0410	RELATIVE RATE OF RETURN		1.06	1.54	1.24	1.18	1.81	1.39		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(cc)	(cd)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	44,215	23,035	67,250	36,390,511	26,205,035	62,595,546		
0050	OTHER OPERATING REVENUE	TSFR 9 320	3,001	1,250	4,251	3,692,656	2,483,758	6,176,414		
0060	TOTAL OPERATING REVENUE		47,217	24,285	71,501	40,083,167	28,688,794	68,771,961		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	6,056	2,729	8,785	7,794,641	5,720,113	13,514,754		
0100	PURCHASED POWER	TSFR 9 4090	1,449	563	2,012	1,822,333	1,174,084	2,996,417		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	11,444	5,724	17,168	13,491,027	8,466,023	21,957,050		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	2,953	1,519	4,472	3,974,929	2,949,367	6,924,296		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	339	176	515	459,250	317,623	776,873		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	1,660	859	2,519	2,169,091	1,484,237	3,653,328		
0150	CURRENT INCOME TAXES	TSFR 11 820	7,514	4,163	11,677	1,757,794	1,877,189	3,634,982		
0160	DEFERRED INCOME TAXES	TSFR 11 920	578	301	879	782,710	542,020	1,324,730		
0170	TOTAL ELECTRIC OPERATING EXPENSES		31,993	16,033	48,026	32,251,774	22,530,656	54,782,430		
0180										
0190	NET ELECTRIC OPERATING INCOME		15,223	8,251	23,475	7,831,392	6,158,138	13,989,531		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	144,108	74,955	219,063	195,123,856	135,121,627	330,245,483		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	58,516	29,949	88,465	75,966,735	53,753,515	129,720,249		
0240	NET PLANT		85,592	45,006	130,598	119,157,121	81,368,113	200,525,234		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(1,645)	(865)	(2,510)	(1,682,822)	(1,195,555)	(2,878,377)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	1,813	876	2,689	2,328,855	1,517,950	3,846,805		
0280	PREPAYMENTS	TSFR 2 180	207	105	312	308,568	169,868	478,436		
0290	FUEL INVENTORY	TSFR 2 250	2,144	966	3,110	2,759,288	2,024,910	4,784,198		
0300	REGULATORY ASSETS	TSFR 2 320	152	76	228	234,604	117,785	352,389		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	2,712	1,122	3,834	3,455,068	2,324,282	5,779,350		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	52	33	85	52,499	50,462	102,961		
0340	CUSTOMER DEPOSITS	TSFR 2 410	60	30	89	63,424	31,712	95,136		
0350	DEFERRED INCOME TAXES	TSFR 2 420	15,522	8,073	23,595	21,016,544	14,553,780	35,570,323		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	1,599	619	2,219	2,010,112	1,291,208	3,301,321		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	0	0	0	92	59	151		
0380	TOTAL RATE BASE		73,742	38,531	112,273	103,418,011	70,400,131	173,818,142		
0390										
0400	RATE OF RETURN		20.644%	21.415%	20.909%	7.573%	8.747%	8.048%		
0410	RELATIVE RATE OF RETURN		3.19	3.31	3.24	1.17	1.35	1.25		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(ck)	(cl)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	5,322,616	3,623,590	8,946,205	1,230,763	792,083	2,022,846		
0050	OTHER OPERATING REVENUE	TSFR 9 320	740,264	371,200	1,111,464	155,867	80,518	236,385		
0060	TOTAL OPERATING REVENUE		6,062,880	3,994,790	10,057,669	1,386,630	872,600	2,259,230		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	1,445,104	793,892	2,238,996	288,328	163,830	452,158		
0100	PURCHASED POWER	TSFR 9 4090	344,384	163,119	507,503	68,850	33,620	102,470		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	2,221,707	1,217,342	3,439,048	449,797	250,616	700,413		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	680,020	406,613	1,086,634	136,505	84,114	220,619		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	77,277	45,258	122,535	15,365	9,222	24,587		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	363,565	211,295	574,860	72,606	43,191	115,797		
0150	CURRENT INCOME TAXES	TSFR 11 820	(28,203)	236,316	208,113	62,406	69,402	131,808		
0160	DEFERRED INCOME TAXES	TSFR 11 920	131,771	77,152	208,924	26,218	15,732	41,950		
0170	TOTAL ELECTRIC OPERATING EXPENSES		5,235,626	3,150,986	8,386,612	1,120,075	669,728	1,789,803		
0180										
0190	NET ELECTRIC OPERATING INCOME		827,253	843,803	1,671,057	266,555	202,873	469,428		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	32,849,620	19,233,518	52,083,137	6,535,982	3,921,880	10,457,862		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	12,907,495	7,570,092	20,477,587	2,595,525	1,561,091	4,156,616		
0240	NET PLANT		19,942,125	11,663,425	31,605,550	3,940,457	2,360,789	6,301,246		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(264,676)	(168,005)	(432,682)	(56,761)	(35,581)	(92,342)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	425,403	230,359	655,762	87,358	48,182	135,540		
0280	PREPAYMENTS	TSFR 2 180	49,741	26,076	75,816	9,679	5,117	14,796		
0290	FUEL INVENTORY	TSFR 2 250	511,564	281,036	792,600	102,068	57,996	160,063		
0300	REGULATORY ASSETS	TSFR 2 320	37,276	18,715	55,990	7,189	3,609	10,798		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	646,782	323,269	970,051	129,181	66,540	195,722		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	9,380	7,270	16,650	1,965	1,537	3,502		
0340	CUSTOMER DEPOSITS	TSFR 2 410	7,211	3,606	10,817	1,940	970	2,909		
0350	DEFERRED INCOME TAXES	TSFR 2 420	3,538,191	2,071,618	5,609,809	703,982	422,421	1,126,403		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	380,112	179,378	559,489	75,998	36,975	112,973		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	17	8	26	3	2	5		
0380	TOTAL RATE BASE		17,413,303	10,112,995	27,526,298	3,435,282	2,044,748	5,480,030		
0390										
0400	RATE OF RETURN		4.751%	8.344%	6.071%	7.759%	9.922%	8.566%		
0410	RELATIVE RATE OF RETURN		0.74	1.29	0.94	1.20	1.54	1.33		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
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0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(cs)	(ct)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	11,867,933	7,588,616	19,456,549	58,104,495	38,247,161	96,351,656		
0050	OTHER OPERATING REVENUE	TSFR 9 320	1,190,620	709,856	1,900,476	5,587,810	3,428,536	9,016,346		
0060	TOTAL OPERATING REVENUE		13,058,553	8,298,472	21,357,025	63,692,305	41,675,696	105,368,001		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	3,301,221	2,233,801	5,535,021	15,323,290	10,665,826	25,989,115		
0100	PURCHASED POWER	TSFR 9 4090	769,058	455,593	1,224,651	3,564,641	2,174,581	5,739,222		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	5,077,185	2,928,186	8,005,371	24,007,239	14,011,006	38,018,245		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	1,430,001	921,503	2,351,504	6,796,307	4,508,456	11,304,764		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	173,883	105,549	279,432	826,723	514,622	1,341,345		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	816,366	493,192	1,309,558	3,877,097	2,398,645	6,275,742		
0150	CURRENT INCOME TAXES	TSFR 11 820	(353,367)	(87,822)	(441,189)	(777,861)	289,714	(488,147)		
0160	DEFERRED INCOME TAXES	TSFR 11 920	295,698	179,734	475,432	1,406,125	876,594	2,282,719		
0170	TOTAL ELECTRIC OPERATING EXPENSES		11,510,043	7,229,737	18,739,780	55,023,560	35,439,444	90,463,005		
0180										
0190	NET ELECTRIC OPERATING INCOME		1,548,510	1,068,735	2,617,245	8,668,744	6,236,252	14,904,996		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	73,715,375	44,806,366	118,521,741	350,536,672	218,528,428	569,065,100		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	27,495,619	16,968,979	44,464,598	131,857,826	83,948,352	215,806,178		
0240	NET PLANT		46,219,756	27,837,387	74,057,143	218,678,846	134,580,076	353,258,922		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(576,932)	(358,158)	(935,089)	(2,789,084)	(1,778,178)	(4,567,262)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	799,816	463,769	1,263,584	3,803,150	2,260,479	6,063,629		
0280	PREPAYMENTS	TSFR 2 180	127,779	67,290	195,069	598,457	317,575	916,032		
0290	FUEL INVENTORY	TSFR 2 250	1,168,626	790,761	1,959,387	5,424,416	3,775,683	9,200,099		
0300	REGULATORY ASSETS	TSFR 2 320	100,338	50,375	150,713	467,658	234,791	702,450		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	1,365,218	810,406	2,175,624	6,329,624	3,865,351	10,194,975		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	12,599	10,979	23,578	68,208	60,836	129,044		
0340	CUSTOMER DEPOSITS	TSFR 2 410	522	261	782	8,868	4,434	13,302		
0350	DEFERRED INCOME TAXES	TSFR 2 420	7,939,790	4,826,037	12,765,827	37,755,862	23,537,421	61,293,282		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	851,950	504,634	1,356,584	3,948,784	2,408,767	6,357,551		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	39	23	62	181	110	291		
0380	TOTAL RATE BASE		40,399,702	24,319,897	64,719,598	190,731,166	117,244,208	307,975,374		
0390										
0400	RATE OF RETURN		3.833%	4.394%	4.044%	4.545%	5.319%	4.840%		
0410	RELATIVE RATE OF RETURN		0.59	0.68	0.63	0.70	0.82	0.75		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
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0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(da)	(db)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	31,358,679	19,791,754	51,150,433	4,481,536	2,799,311	7,280,847		
0050	OTHER OPERATING REVENUE	TSFR 9 320	3,829,118	1,888,243	5,717,360	518,489	270,135	788,624		
0060	TOTAL OPERATING REVENUE		35,187,797	21,679,996	56,867,793	5,000,025	3,069,446	8,069,471		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	9,977,622	5,612,118	15,589,740	1,268,966	756,790	2,025,757		
0100	PURCHASED POWER	TSFR 9 4090	2,353,701	1,145,139	3,498,840	299,458	154,325	453,783		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	14,620,830	7,807,971	22,428,801	1,863,864	1,022,040	2,885,904		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	4,173,909	2,388,083	6,561,992	529,274	317,843	847,116		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	502,871	282,456	785,328	63,326	36,831	100,157		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	2,359,502	1,318,008	3,677,509	297,780	172,098	469,878		
0150	CURRENT INCOME TAXES	TSFR 11 820	(2,250,310)	(241,530)	(2,491,840)	(73,555)	50,640	(22,915)		
0160	DEFERRED INCOME TAXES	TSFR 11 920	855,831	480,720	1,336,551	107,796	62,718	170,515		
0170	TOTAL ELECTRIC OPERATING EXPENSES		32,593,956	18,792,965	51,386,921	4,356,909	2,573,285	6,930,194		
0180										
0190	NET ELECTRIC OPERATING INCOME		2,593,841	2,887,031	5,480,872	643,116	496,161	1,139,277		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	213,352,297	119,839,915	333,192,212	26,872,858	15,635,181	42,508,039		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	80,856,412	45,590,380	126,446,791	10,249,379	6,010,621	16,260,001		
0240	NET PLANT		132,495,885	74,249,535	206,745,421	16,623,479	9,624,560	26,248,039		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(1,601,040)	(951,666)	(2,552,706)	(214,113)	(129,132)	(343,246)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	2,426,893	1,293,422	3,720,316	316,227	173,340	489,567		
0280	PREPAYMENTS	TSFR 2 180	358,165	184,939	543,105	44,841	23,375	68,216		
0290	FUEL INVENTORY	TSFR 2 250	3,532,060	1,986,679	5,518,739	449,212	267,902	717,114		
0300	REGULATORY ASSETS	TSFR 2 320	278,443	139,794	418,238	34,789	17,466	52,255		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	4,172,783	2,038,016	6,210,798	530,986	274,398	805,384		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	41,715	34,272	75,987	5,157	4,421	9,577		
0340	CUSTOMER DEPOSITS	TSFR 2 410	3,697	1,848	5,545	739	370	1,109		
0350	DEFERRED INCOME TAXES	TSFR 2 420	22,979,906	12,907,806	35,887,712	2,894,442	1,684,046	4,578,487		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	2,607,607	1,268,363	3,875,970	331,758	170,942	502,700		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	120	58	178	15	8	23		
0380	TOTAL RATE BASE		116,030,145	64,728,374	180,758,519	14,553,309	8,392,123	22,945,432		
0390										
0400	RATE OF RETURN		2.235%	4.460%	3.032%	4.419%	5.912%	4.965%		
0410	RELATIVE RATE OF RETURN		0.35	0.69	0.47	0.68	0.92	0.77		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE						(di)	(dj)
			PRIMARY			SECONDARY (NO USE)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	1,975,495	915,381	2,890,876	0	0	0		
0050	OTHER OPERATING REVENUE	TSFR 9 320	220,068	99,099	319,167	0	0	0		
0060	TOTAL OPERATING REVENUE		2,195,563	1,014,480	3,210,043	0	0	0		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	599,530	345,120	944,650	0	0	0		
0100	PURCHASED POWER	TSFR 9 4090	140,829	70,258	211,088	0	0	0		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	984,876	492,611	1,477,487	0	0	0		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	287,740	142,838	430,578	0	0	0		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	34,960	17,465	52,424	0	0	0		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	163,252	81,608	244,859	0	0	0		
0150	CURRENT INCOME TAXES	TSFR 11 820	(193,774)	(147,711)	(341,485)	0	0	0		
0160	DEFERRED INCOME TAXES	TSFR 11 920	59,457	29,697	89,153	0	0	0		
0170	TOTAL ELECTRIC OPERATING EXPENSES		2,076,869	1,031,885	3,108,754	0	0	0		
0180										
0190	NET ELECTRIC OPERATING INCOME		118,694	(17,405)	101,289	0	0	0		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	14,822,153	7,403,127	22,225,280	0	0	0		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	5,504,815	2,729,077	8,233,892	0	0	0		
0240	NET PLANT		9,317,338	4,674,050	13,991,388	0	0	0		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(108,848)	(51,567)	(160,415)	0	0	0		
0270	MATERIALS & SUPPLIES	TSFR 2 110	157,855	75,953	233,807	0	0	0		
0280	PREPAYMENTS	TSFR 2 180	24,386	12,228	36,614	0	0	0		
0290	FUEL INVENTORY	TSFR 2 250	212,232	122,172	334,404	0	0	0		
0300	REGULATORY ASSETS	TSFR 2 320	18,840	9,459	28,299	0	0	0		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	274,464	119,788	394,252	0	0	0		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	3,689	1,965	5,654	0	0	0		
0340	CUSTOMER DEPOSITS	TSFR 2 410	1,256	628	1,883	0	0	0		
0350	DEFERRED INCOME TAXES	TSFR 2 420	1,596,475	797,381	2,393,857	0	0	0		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	155,048	78,025	233,073	0	0	0		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	7	4	11	0	0	0		
0380	TOTAL RATE BASE		8,139,792	4,084,079	12,223,871	0	0	0		
0390										
0400	RATE OF RETURN		1.458%	-0.426%	0.829%	0.000%	0.000%	0.000%		
0410	RELATIVE RATE OF RETURN		0.23	(0.07)	0.13	0.00	0.00	0.00		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE						(dq)	(dr)
			SUBSTATION			TRANSMISSION				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(dk)	(dl)	(dm)	(dn)	(do)	(dp)			
0010	SCHEDULE 1 - SUMMARY OF OPERATING INC & RATE BASE									
0020										
0030	OPERATING REVENUE									
0040	RETAIL SALES REVENUE	TSFR 9 90	807,842	512,448	1,320,290	4,269,152	2,066,541	6,335,694		
0050	OTHER OPERATING REVENUE	TSFR 9 320	90,224	48,743	138,967	610,616	264,652	875,268		
0060	TOTAL OPERATING REVENUE		898,066	561,191	1,459,256	4,879,768	2,331,194	7,210,962		
0070										
0080	OPERATING EXPENSES									
0090	FUEL	TSFR 9 4080	239,550	166,327	405,877	1,274,722	729,169	2,003,891		
0100	PURCHASED POWER	TSFR 9 4090	55,938	33,755	89,693	302,678	148,317	450,995		
0110	OTHER OPERATION & MAINTENANCE EXPENSES	TSFR 9 4100	366,467	196,230	562,697	1,746,399	856,035	2,602,434		
0120	DEPRECIATION EXPENSES (AFTER CLEARINGS)	TSFR 5 1390	101,401	56,818	158,219	480,334	230,277	710,612		
0130	AMORTIZATION EXPENSES	TSFR 9 4600	12,336	6,656	18,992	56,643	27,559	84,202		
0140	TAXES OTHER THAN INCOME TAXES	TSFR 9 4730	57,971	31,293	89,264	267,935	130,515	398,450		
0150	CURRENT INCOME TAXES	TSFR 11 820	(41,653)	(8,164)	(49,817)	(11,004)	(68,930)	(79,933)		
0160	DEFERRED INCOME TAXES	TSFR 11 920	20,966	11,326	32,291	96,397	46,878	143,276		
0170	TOTAL ELECTRIC OPERATING EXPENSES		812,976	494,239	1,307,216	4,214,105	2,099,821	6,313,926		
0180										
0190	NET ELECTRIC OPERATING INCOME		85,089	66,951	152,041	665,663	231,373	897,037		
0200										
0210	RATE BASE									
0220	TOTAL ELECTRIC PLANT	TSFR 3 190	5,226,643	2,823,378	8,050,021	24,031,120	11,686,455	35,717,575		
0230	LESS: ACCUM. PROV. FOR DEPREC	TSFR 6 1700	1,953,714	1,064,131	3,017,846	9,281,412	4,451,545	13,732,956		
0240	NET PLANT		3,272,929	1,759,246	5,032,175	14,749,708	7,234,910	21,984,618		
0250	PLUS:									
0260	CASH WORKING CAPITAL	TSFR 2 40	(39,797)	(22,414)	(62,211)	(194,842)	(91,298)	(286,140)		
0270	MATERIALS & SUPPLIES	TSFR 2 110	57,262	29,628	86,890	315,959	144,165	460,124		
0280	PREPAYMENTS	TSFR 2 180	9,705	4,953	14,658	43,876	21,876	65,752		
0290	FUEL INVENTORY	TSFR 2 250	84,800	58,879	143,680	451,249	258,125	709,374		
0300	REGULATORY ASSETS	TSFR 2 320	7,775	3,903	11,678	34,983	17,563	52,546		
0310	CWIP - LACYGNE ENVIRONMENTAL	TSFR 2 340	108,853	57,416	166,269	596,821	252,708	849,529		
0320	LESS:									
0330	CUSTOMER ADVANCES FOR CONSTRUCTION	TSFR 2 400	295	181	476	21	10	31		
0340	CUSTOMER DEPOSITS	TSFR 2 410	1,256	628	1,883	1,256	628	1,883		
0350	DEFERRED INCOME TAXES	TSFR 2 420	562,955	304,102	867,058	2,588,362	1,258,733	3,847,095		
0360	DEFERRED GAIN ON SO2 EMISSIONS ALLOWANCE	TSFR 2 430	61,592	37,491	99,083	332,966	164,718	497,684		
0370	DEFERRED GAIN(LOSS) EMISSIONS ALLOWANCE	TSFR 2 440	3	2	5	15	8	23		
0380	TOTAL RATE BASE		2,875,427	1,549,207	4,424,634	13,075,136	6,413,952	19,489,088		
0390										
0400	RATE OF RETURN		2.959%	4.322%	3.436%	5.091%	3.607%	4.603%		
0410	RELATIVE RATE OF RETURN		0.46	0.67	0.53	0.79	0.56	0.71		
0420										
0430										
0440										
0450										
0460										
0470										
0480										
0490										
0500										

Schedule PMN-3

Summary Results of Unbundled Kansas Class Cost of Service

- **Actual Rate of Return**
- **Uniform Rate of Return**

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TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	OFF-PEAK LIGHTING	OTHER LIGHTING
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.46%	7.51%	9.58%	7.81%	4.19%	3.18%	0.84%	6.29%
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	396,841,599	199,634,729	26,270,652	50,455,512	111,304,194	6,354,361	1,628,837	1,193,314
6	DEMAND PRODUCTION COMPONENT		273,969,567	125,188,668	17,782,022	36,812,476	86,444,397	5,420,157	1,327,559	994,288
7	DEMAND TRANSMISSION COMPONENT		34,313,284	18,548,045	1,996,442	3,857,478	8,953,350	625,881	207,514	124,574
8	DEMAND DISTRIBUTION COMPONENT		88,558,748	55,898,015	6,492,188	9,785,557	15,906,447	308,323	93,765	74,452
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		63,392,630	36,938,392	4,538,953	6,952,758	14,485,987	308,323	93,765	74,452
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		16,675,616	13,326,449	1,360,739	1,988,429	0	0	0	0
11	DEMAND DISTRIBUTION TRANSFORMATION		8,490,501	5,633,174	592,496	844,371	1,420,460	0	0	0
12										
13	ENERGY COMPONENT		176,094,088	79,395,166	8,984,353	20,454,927	61,382,022	4,182,542	1,150,191	544,888
14										
15	CUSTOMER COMPONENT	41,691,140	41,691,140	27,733,818	4,169,975	2,721,408	1,553,269	9,957	44,609	5,458,104
16										
17										
18	CUSTOMER LIGHTING COMPONENT		5,458,104	0	0	0	0	0	0	5,458,104
19	CUSTOMER SERVICES COMPONENT		6,897,506	5,637,347	524,624	735,536	0	0	0	0
20	CUSTOMER METERS COMPONENT		9,090,133	5,821,300	1,794,369	1,121,334	313,716	10,050	29,364	0
21	CUSTOMER METER READING COMPONENT		2,752,418	2,454,308	225,233	45,009	12,590	32	15,245	0
22	CUSTOMER OTHER RECORDS & COLLECTIONS		10,266,957	7,948,989	1,117,095	519,360	681,514	0	0	0
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		7,890,061	6,229,473	796,566	321,894	542,113	16	0	0
25	CUSTOMER SALES COMPONENT		397,271	353,451	35,303	6,689	1,823	4	0	0
26	CUSTOMER MISC OTHER COMPONENT		(1,061,310)	(711,050)	(323,213)	(28,414)	1,513	(146)	0	0
27										
28	TOTAL COMPANY	614,626,827	614,626,827	306,763,712	39,424,980	73,631,847	174,239,484	10,546,860	2,823,637	7,196,306
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		6,337,033,154	2,828,426,200	320,069,749	732,662,853	2,234,498,160	158,686,922	42,644,398	20,044,872
33	ANNUAL NUMBER OF CUSTOMERS		2,925,149	2,555,746	256,150	48,759	13,280	36	16,911	34,267
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(p)	(q)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.43%	8.78%	7.51%		9.42%	9.81%	9.58%	
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	99,914,568	99,720,161	199,634,729		15,088,164	11,182,488	26,270,652	
6	DEMAND PRODUCTION COMPONENT		66,230,721	58,957,948	125,188,668		10,918,667	6,863,355	17,782,022	
7	DEMAND TRANSMISSION COMPONENT		9,823,389	8,724,656	18,548,045		1,201,302	795,140	1,996,442	
8	DEMAND DISTRIBUTION COMPONENT		23,860,458	32,037,557	55,898,015		2,968,196	3,523,992	6,492,188	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		15,720,945	21,217,447	36,938,392		2,074,814	2,464,138	4,538,953	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		5,761,586	7,564,863	13,326,449		623,018	737,721	1,360,739	
11	DEMAND DISTRIBUTION TRANSFORMATION		2,377,927	3,255,247	5,633,174		270,364	322,133	592,496	
12										
13	ENERGY COMPONENT		44,388,518	35,006,647	79,395,166		5,386,880	3,597,472	8,984,353	
14										
15	CUSTOMER COMPONENT	41,691,140	18,469,162	9,264,656	27,733,818		2,775,126	1,394,849	4,169,975	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		3,612,742	2,024,605	5,637,347		347,471	177,153	524,624	
20	CUSTOMER METERS COMPONENT		3,795,518	2,025,782	5,821,300		1,191,825	602,544	1,794,369	
21	CUSTOMER METER READING COMPONENT		1,636,907	817,401	2,454,308		150,167	75,066	225,233	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		5,301,625	2,647,363	7,948,989		744,749	372,346	1,117,095	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4,154,923	2,074,550	6,229,473		531,059	265,507	796,566	
25	CUSTOMER SALES COMPONENT		235,736	117,715	353,451		23,536	11,767	35,303	
26	CUSTOMER MISC OTHER COMPONENT		(268,289)	(442,761)	(711,050)		(213,679)	(109,534)	(323,213)	
27										
28	TOTAL COMPANY	614,626,827	162,772,248	143,991,464	306,763,712		23,250,171	16,174,809	39,424,980	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,644,447,515	1,183,978,685	2,828,426,200		200,869,375	119,200,374	320,069,749	
33	ANNUAL NUMBER OF CUSTOMERS		1,703,831	851,915	2,555,746		170,767	85,383	256,150	
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Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			(v)	LARGE GENERAL SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(s)	(t)	(u)		(w)	(x)	(y)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		7.19%	8.73%	7.81%		3.72%	4.98%	4.19%	
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	29,130,391	21,325,121	50,455,512		67,334,889	43,969,305	111,304,194	
6	DEMAND PRODUCTION COMPONENT		22,230,727	14,581,749	36,812,476		53,691,842	32,752,555	86,444,397	
7	DEMAND TRANSMISSION COMPONENT		2,283,390	1,574,088	3,857,478		5,576,954	3,376,396	8,953,350	
8	DEMAND DISTRIBUTION COMPONENT		4,616,273	5,169,284	9,785,557		8,066,093	7,840,354	15,906,447	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,280,045	3,672,713	6,952,758		7,374,132	7,111,855	14,485,987	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		941,904	1,046,524	1,988,429		0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		394,324	450,047	844,371		691,960	728,500	1,420,460	
12										
13	ENERGY COMPONENT		12,062,441	8,392,486	20,454,927		37,443,443	23,938,578	61,382,022	
14										
15	CUSTOMER COMPONENT	41,691,140	1,795,273	926,135	2,721,408		1,034,311	518,958	1,553,269	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		477,556	257,979	735,536		0	0	0	
20	CUSTOMER METERS COMPONENT		738,235	383,099	1,121,334		207,123	106,593	313,716	
21	CUSTOMER METER READING COMPONENT		30,014	14,995	45,009		8,396	4,195	12,590	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		346,333	173,027	519,360		454,443	227,070	681,514	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		214,658	107,236	321,894		361,495	180,618	542,113	
25	CUSTOMER SALES COMPONENT		4,461	2,229	6,689		1,216	608	1,823	
26	CUSTOMER MISC OTHER COMPONENT		(15,985)	(12,429)	(28,414)		1,637	(125)	1,513	
27										
28	TOTAL COMPANY	614,626,827	42,988,105	30,643,742	73,631,847		105,812,643	68,426,842	174,239,484	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		450,826,609	281,836,244	732,662,853		1,423,367,657	811,130,503	2,234,498,160	
33	ANNUAL NUMBER OF CUSTOMERS		32,506	16,253	48,759		8,853	4,427	13,280	
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Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			(ad)	(ae)	(af)	(ag)	(ah)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(aa)	(ab)	(ac)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		3.61%	2.33%	3.18%					
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	4,394,574	1,959,787	6,354,361					
6	DEMAND PRODUCTION COMPONENT		3,735,337	1,684,820	5,420,157					
7	DEMAND TRANSMISSION COMPONENT		444,705	181,176	625,881					
8	DEMAND DISTRIBUTION COMPONENT		214,533	93,791	308,323					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		214,533	93,791	308,323					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0					
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0					
12										
13	ENERGY COMPONENT		2,651,260	1,531,282	4,182,542					
14										
15	CUSTOMER COMPONENT	41,691,140	6,655	3,302	9,957					
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0					
19	CUSTOMER SERVICES COMPONENT		0	0	0					
20	CUSTOMER METERS COMPONENT		6,732	3,319	10,050					
21	CUSTOMER METER READING COMPONENT		22	11	32					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0					
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		11	5	16					
25	CUSTOMER SALES COMPONENT		3	1	4					
26	CUSTOMER MISC OTHER COMPONENT		(112)	(34)	(146)					
27										
28	TOTAL COMPANY	614,626,827	7,052,489	3,494,371	10,546,860					
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		104,840,451	53,846,471	158,686,922					
33	ANNUAL NUMBER OF CUSTOMERS		24	12	36					
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(ao)	(ap)
			GENERAL USE (A)			TIME OF DAY (TOD)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.51%	9.16%	7.81%	4.99%	6.45%	5.68%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	63,635,429	73,043,362	136,678,791	24,500	24,700	49,199		
6	DEMAND PRODUCTION COMPONENT		42,758,920	42,769,684	85,528,604	16,695	14,541	31,236		
7	DEMAND TRANSMISSION COMPONENT		5,939,123	6,417,576	12,356,699	2,331	2,250	4,582		
8	DEMAND DISTRIBUTION COMPONENT		14,937,385	23,856,102	38,793,487	5,473	7,908	13,381		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		9,993,659	15,963,511	25,957,170	3,644	5,265	8,909		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,497,416	5,508,670	9,006,086	1,308	1,870	3,178		
11	DEMAND DISTRIBUTION TRANSFORMATION		1,446,311	2,383,920	3,830,232	522	772	1,294		
12										
13	ENERGY COMPONENT		26,828,028	25,436,728	52,264,756	11,344	10,010	21,354		
14										
15	CUSTOMER COMPONENT	41,691,140	12,513,883	6,271,077	18,784,960	7,502	3,819	11,321		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		2,339,212	1,336,614	3,675,826	884	480	1,364		
20	CUSTOMER METERS COMPONENT		2,511,599	1,356,556	3,868,155	3,590	1,879	5,469		
21	CUSTOMER METER READING COMPONENT		1,080,889	539,616	1,620,506	414	207	621		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,709,384	1,851,925	5,561,309	1,412	705	2,117		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		2,907,064	1,451,196	4,358,260	1,106	553	1,659		
25	CUSTOMER SALES COMPONENT		164,937	82,346	247,283	63	31	94		
26	CUSTOMER MISC OTHER COMPONENT		(199,202)	(347,177)	(546,379)	33	(36)	(3)		
27										
28	TOTAL COMPANY	614,626,827	102,977,341	104,751,166	207,728,507	43,346	38,528	81,874		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		975,544,028	862,142,655	1,837,686,683	418,760	338,392	757,152		
33	ANNUAL NUMBER OF CUSTOMERS		1,191,840	595,920	1,787,760	453	227	680		
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(aw)	(ax)
			WATER HEATING (B)			SEPARATE METERED - SPACE/WATER HTG (E)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.10%	8.40%	7.07%	5.82%	6.48%	6.05%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	1,804,015	1,563,173	3,367,188	7,171,558	4,215,737	11,387,295		
6	DEMAND PRODUCTION COMPONENT		1,171,913	957,676	2,129,589	4,336,750	2,483,697	6,820,447		
7	DEMAND TRANSMISSION COMPONENT		173,944	135,900	309,843	786,502	356,400	1,142,902		
8	DEMAND DISTRIBUTION COMPONENT		458,158	469,597	927,755	2,048,306	1,375,640	3,423,946		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		310,870	318,685	629,555	1,310,550	880,219	2,190,769		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		104,470	105,688	210,157	524,228	350,555	874,783		
11	DEMAND DISTRIBUTION TRANSFORMATION		42,818	45,224	88,043	213,528	144,866	358,394		
12										
13	ENERGY COMPONENT		797,706	551,564	1,349,270	3,623,865	1,568,602	5,192,467		
14										
15	CUSTOMER COMPONENT	41,691,140	306,804	153,594	460,398	1,316,071	661,988	1,978,059		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		54,634	30,802	85,436	268,014	138,961	406,975		
20	CUSTOMER METERS COMPONENT		61,169	32,755	93,925	373,614	190,623	564,237		
21	CUSTOMER METER READING COMPONENT		26,669	13,317	39,986	164,308	82,122	246,430		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		91,521	45,701	137,223	281,924	140,909	422,833		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		71,727	35,813	107,540	220,952	110,432	331,383		
25	CUSTOMER SALES COMPONENT		4,069	2,032	6,102	12,536	6,266	18,801		
26	CUSTOMER MISC OTHER COMPONENT		(2,986)	(6,826)	(9,812)	(5,276)	(7,326)	(12,601)		
27										
28	TOTAL COMPANY	614,626,827	2,908,525	2,268,331	5,176,856	12,111,494	6,446,327	18,557,820		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		29,875,606	18,553,884	48,429,490	139,842,045	52,785,491	192,627,536		
33	ANNUAL NUMBER OF CUSTOMERS		29,402	14,701	44,103	90,671	45,335	136,006		
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Kansas City Power & Light Company
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TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(be)	(bf)
			SPACE HEATING-1 METER (C)			SPACE HEATING-2 METERS (D)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.43%	8.10%	7.10%	6.73%	8.03%	7.24%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	26,628,522	20,408,389	47,036,911	650,545	464,801	1,115,346		
6	DEMAND PRODUCTION COMPONENT		17,539,162	12,455,264	29,994,426	407,281	277,085	684,366		
7	DEMAND TRANSMISSION COMPONENT		2,849,750	1,771,405	4,621,155	71,738	41,125	112,863		
8	DEMAND DISTRIBUTION COMPONENT		6,239,609	6,181,719	12,421,329	171,526	146,591	318,117		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,992,467	3,955,958	7,948,425	109,755	93,810	203,565		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,590,522	1,561,048	3,151,570	43,642	37,031	80,673		
11	DEMAND DISTRIBUTION TRANSFORMATION		656,620	664,714	1,321,334	18,128	15,750	33,879		
12										
13	ENERGY COMPONENT		12,810,313	7,269,436	20,079,749	317,261	170,308	487,570		
14										
15	CUSTOMER COMPONENT	41,691,140	4,175,040	2,098,655	6,273,695	149,861	75,524	225,385		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		926,043	504,938	1,430,981	23,956	12,809	36,764		
20	CUSTOMER METERS COMPONENT		799,272	419,925	1,219,197	46,274	24,043	70,317		
21	CUSTOMER METER READING COMPONENT		344,847	172,257	517,103	19,781	9,883	29,663		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		1,183,444	591,165	1,774,609	33,941	16,958	50,898		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		927,474	463,267	1,390,742	26,599	13,289	39,888		
25	CUSTOMER SALES COMPONENT		52,622	26,286	78,908	1,509	754	2,263		
26	CUSTOMER MISC OTHER COMPONENT		(58,661)	(79,184)	(137,845)	(2,197)	(2,212)	(4,410)		
27										
28	TOTAL COMPANY	614,626,827	43,613,875	29,776,479	73,390,354	1,117,668	710,633	1,828,301		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		486,695,188	244,414,178	731,109,367	12,071,887	5,744,085	17,815,972		
33	ANNUAL NUMBER OF CUSTOMERS		380,562	190,281	570,843	10,903	5,451	16,354		
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Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE					TOTAL	(bm)	(bn)
			REGULAR (PRIMARY & SECONDARY)			OTHER (UNMETERED)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER			
(a)	(b)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		9.64%	9.71%	9.67%	17.27%	13.58%	15.80%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	13,527,758	10,109,427	23,637,185	215,889	115,908	331,798		
6	DEMAND PRODUCTION COMPONENT		9,886,761	6,201,986	16,088,748	164,950	76,964	241,914		
7	DEMAND TRANSMISSION COMPONENT		1,065,682	722,166	1,787,849	14,836	7,134	21,970		
8	DEMAND DISTRIBUTION COMPONENT		2,575,314	3,185,275	5,760,589	36,103	31,811	67,914		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,802,274	2,229,145	4,031,419	24,528	21,610	46,138		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		538,460	665,790	1,204,250	7,891	7,013	14,904		
11	DEMAND DISTRIBUTION TRANSFORMATION		234,580	290,339	524,920	3,684	3,188	6,872		
12										
13	ENERGY COMPONENT		4,745,660	3,279,368	8,025,028	50,985	28,001	78,986		
14										
15	CUSTOMER COMPONENT	41,691,140	2,494,333	1,247,534	3,741,868	40,340	23,148	63,488		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		308,396	154,727	463,123	4,229	1,849	6,078		
20	CUSTOMER METERS COMPONENT		1,085,978	544,105	1,630,083	0	0	0		
21	CUSTOMER METER READING COMPONENT		136,157	68,075	204,232	0	0	0		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		657,485	328,729	986,213	33,647	16,859	50,506		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		468,836	234,408	703,244	23,985	12,020	36,005		
25	CUSTOMER SALES COMPONENT		20,778	10,389	31,166	1,063	533	1,596		
26	CUSTOMER MISC OTHER COMPONENT		(183,296)	(92,898)	(276,194)	(22,584)	(8,113)	(30,697)		
27										
28	TOTAL COMPANY	614,626,827	20,767,751	14,636,330	35,404,081	307,214	167,057	474,271		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		176,360,640	108,731,068	285,091,708	1,839,767	892,620	2,732,387		
33	ANNUAL NUMBER OF CUSTOMERS		150,849	75,425	226,274	7,621	3,811	11,432		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SMALL GENERAL SERVICE						(bu)	(bv)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER (bo)	SUMMER (bp)	TOTAL (bq)	WINTER (br)	SUMMER (bs)	TOTAL (bt)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.83%	9.97%	7.99%	7.63%	11.66%	9.01%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	874,917	637,439	1,512,356	469,600	319,714	789,314		
6	DEMAND PRODUCTION COMPONENT		582,285	395,002	977,286	284,671	189,403	474,075		
7	DEMAND TRANSMISSION COMPONENT		78,227	44,505	122,732	42,556	21,336	63,891		
8	DEMAND DISTRIBUTION COMPONENT		214,405	197,932	412,337	142,373	108,975	251,348		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		149,050	137,620	286,671	98,962	75,763	174,725		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		46,148	41,954	88,102	30,519	22,963	53,483		
11	DEMAND DISTRIBUTION TRANSFORMATION		19,207	18,357	37,564	12,892	10,248	23,140		
12										
13	ENERGY COMPONENT		388,107	199,963	588,069	202,128	90,141	292,269		
14										
15	CUSTOMER COMPONENT	41,691,140	156,020	79,513	235,533	84,433	44,654	129,087		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		21,806	12,718	34,523	13,040	7,860	20,900		
20	CUSTOMER METERS COMPONENT		62,273	34,071	96,344	43,574	24,368	67,941		
21	CUSTOMER METER READING COMPONENT		8,197	4,091	12,288	5,813	2,900	8,713		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		39,593	19,762	59,355	14,024	6,996	21,020		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		28,237	14,091	42,328	10,001	4,988	14,989		
25	CUSTOMER SALES COMPONENT		1,251	625	1,876	443	221	664		
26	CUSTOMER MISC OTHER COMPONENT		(5,337)	(5,844)	(11,182)	(2,461)	(2,679)	(5,140)		
27										
28	TOTAL COMPANY	614,626,827	1,419,044	916,914	2,335,958	756,162	454,509	1,210,671		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		14,867,770	6,588,161	21,455,930	7,801,199	2,988,525	10,789,724		
33	ANNUAL NUMBER OF CUSTOMERS		9,075	4,537	13,612	3,221	1,611	4,832		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(cc)	(cd)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		20.64%	21.42%	20.91%	7.57%	8.75%	8.05%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	30,710	16,655	47,365	24,921,432	18,197,579	43,119,011		
6	DEMAND PRODUCTION COMPONENT		23,659	12,062	35,721	19,168,419	12,462,104	31,630,523		
7	DEMAND TRANSMISSION COMPONENT		2,395	1,013	3,407	1,900,424	1,348,330	3,248,754		
8	DEMAND DISTRIBUTION COMPONENT		4,656	3,580	8,237	3,852,589	4,387,145	8,239,734		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,656	3,580	8,237	2,735,151	3,114,870	5,850,021		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	785,820	889,597	1,675,417		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	331,617	382,678	714,295		
12										
13	ENERGY COMPONENT		7,914	3,544	11,458	9,868,409	7,186,336	17,054,745		
14										
15	CUSTOMER COMPONENT	41,691,140	5,591	2,836	8,427	1,600,671	821,120	2,421,791		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	405,190	214,761	619,951		
20	CUSTOMER METERS COMPONENT		5,190	2,637	7,827	691,655	357,780	1,049,435		
21	CUSTOMER METER READING COMPONENT		21	11	32	25,522	12,752	38,275		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		282	141	423	302,378	151,090	453,468		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		175	87	262	187,413	93,640	281,052		
25	CUSTOMER SALES COMPONENT		4	2	5	3,895	1,946	5,841		
26	CUSTOMER MISC OTHER COMPONENT		(80)	(42)	(122)	(15,382)	(10,849)	(26,231)		
27										
28	TOTAL COMPANY	614,626,827	44,215	23,035	67,250	36,390,511	26,205,035	62,595,546		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		307,598	110,793	418,391	366,918,159	241,412,462	608,330,621		
33	ANNUAL NUMBER OF CUSTOMERS		27	13	40	28,384	14,192	42,576		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(ck)	(cl)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.75%	8.34%	6.07%	7.76%	9.92%	8.57%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	3,358,979	2,549,135	5,908,114	819,270	561,751	1,381,021		
6	DEMAND PRODUCTION COMPONENT		2,444,714	1,731,102	4,175,816	593,936	376,481	970,416		
7	DEMAND TRANSMISSION COMPONENT		308,903	184,149	493,052	71,668	40,596	112,264		
8	DEMAND DISTRIBUTION COMPONENT		605,362	633,884	1,239,246	153,666	144,675	298,341		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		430,813	451,229	882,042	109,425	103,034	212,458		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		125,002	127,955	252,957	31,082	28,972	60,054		
11	DEMAND DISTRIBUTION TRANSFORMATION		49,547	54,700	104,247	13,160	12,669	25,829		
12										
13	ENERGY COMPONENT		1,820,246	996,154	2,816,400	365,872	206,453	572,324		
14										
15	CUSTOMER COMPONENT	41,691,140	143,390	78,301	221,691	45,621	23,878	69,500		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		58,320	35,427	93,747	14,046	7,792	21,838		
20	CUSTOMER METERS COMPONENT		25,977	14,488	40,465	15,413	8,194	23,608		
21	CUSTOMER METER READING COMPONENT		2,903	1,448	4,351	1,568	783	2,351		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		34,428	17,179	51,607	9,245	4,617	13,862		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		21,341	10,647	31,988	5,730	2,861	8,592		
25	CUSTOMER SALES COMPONENT		443	221	665	119	59	179		
26	CUSTOMER MISC OTHER COMPONENT		(21)	(1,110)	(1,131)	(501)	(428)	(929)		
27										
28	TOTAL COMPANY	614,626,827	5,322,616	3,623,590	8,946,205	1,230,763	792,083	2,022,846		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		69,713,449	33,383,041	103,096,491	13,887,402	6,929,948	20,817,351		
33	ANNUAL NUMBER OF CUSTOMERS		3,227	1,614	4,841	868	434	1,302		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(cs)	(ct)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		3.83%	4.39%	4.04%	4.55%	5.32%	4.84%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	7,643,220	4,773,901	12,417,121	38,213,930	24,656,770	62,870,700		
6	DEMAND PRODUCTION COMPONENT		6,184,155	3,613,741	9,797,895	30,617,923	18,352,136	48,970,059		
7	DEMAND TRANSMISSION COMPONENT		619,314	379,299	998,613	2,986,909	1,900,702	4,887,611		
8	DEMAND DISTRIBUTION COMPONENT		839,751	780,861	1,620,613	4,609,098	4,403,932	9,013,030		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		839,751	780,861	1,620,613	4,156,944	3,945,755	8,102,699		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	452,154	458,177	910,330		
12										
13	ENERGY COMPONENT		4,137,849	2,770,787	6,908,636	19,236,936	13,262,530	32,499,466		
14										
15	CUSTOMER COMPONENT	41,691,140	86,864	43,928	130,792	653,629	327,860	981,490		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		55,667	28,352	84,020	124,192	63,652	187,845		
21	CUSTOMER METER READING COMPONENT		302	151	453	5,110	2,554	7,664		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		17,145	8,570	25,715	291,381	145,627	437,008		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		13,638	6,817	20,455	231,778	115,835	347,612		
25	CUSTOMER SALES COMPONENT		46	23	69	780	390	1,169		
26	CUSTOMER MISC OTHER COMPONENT		65	16	81	389	(198)	191		
27										
28	TOTAL COMPANY	614,626,827	11,867,933	7,588,616	19,456,549	58,104,495	38,247,161	96,351,656		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		160,415,778	95,397,468	255,813,246	722,158,832	449,339,936	1,171,498,768		
33	ANNUAL NUMBER OF CUSTOMERS		334	167	501	5,679	2,839	8,518		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

Schedule PMN-3
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(da)	(db)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		2.24%	4.46%	3.03%	4.42%	5.91%	4.97%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599	18,642,761	12,707,872	31,350,633	2,834,978	1,830,762	4,665,740		
6	DEMAND PRODUCTION COMPONENT		14,649,351	9,431,110	24,080,462	2,240,413	1,355,567	3,595,981		
7	DEMAND TRANSMISSION COMPONENT		1,721,876	957,298	2,679,173	248,854	139,098	387,952		
8	DEMAND DISTRIBUTION COMPONENT		2,271,534	2,319,464	4,590,998	345,710	336,097	681,807		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,065,496	2,084,533	4,150,029	311,941	300,705	612,646		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		206,038	234,931	440,969	33,769	35,392	69,160		
12										
13	ENERGY COMPONENT		12,473,901	6,962,705	19,436,606	1,594,758	942,556	2,537,314		
14										
15	CUSTOMER COMPONENT	41,691,140	242,017	121,176	363,194	51,800	25,993	77,793		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		20,031	10,796	30,827	7,233	3,792	11,025		
21	CUSTOMER METER READING COMPONENT		2,134	1,066	3,200	849	424	1,274		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		121,629	60,739	182,367	24,289	12,134	36,424		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		96,759	48,314	145,073	19,321	9,652	28,972		
25	CUSTOMER SALES COMPONENT		325	163	488	65	32	97		
26	CUSTOMER MISC OTHER COMPONENT		1,140	99	1,239	43	(42)	2		
27										
28	TOTAL COMPANY	614,626,827	31,358,679	19,791,754	51,150,433	4,481,536	2,799,311	7,280,847		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		479,981,013	234,573,184	714,554,197	60,812,034	31,819,915	92,631,949		
33	ANNUAL NUMBER OF CUSTOMERS		2,367	1,184	3,551	473	237	710		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE					(di)	(dj)
			PRIMARY			SECONDARY (NO USE)			
			WINTER	SUMMER	TOTAL	WINTER	SUMMER		
	(a)	(b)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		1.46%	-0.43%	0.83%	0.00%	0.00%	0.00%	
2									
3	REVENUES REQUIRED								
4	-----								
5	DEMAND COMPONENT	396,841,599	1,226,919	492,257	1,719,176	0	0	0	
6	DEMAND PRODUCTION COMPONENT		920,671	368,676	1,289,347	0	0	0	
7	DEMAND TRANSMISSION COMPONENT		107,777	41,235	149,012	0	0	0	
8	DEMAND DISTRIBUTION COMPONENT		198,471	82,346	280,817	0	0	0	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		198,471	82,346	280,817	0	0	0	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0	0	0	0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	0	0	0	
12									
13	ENERGY COMPONENT		747,334	422,524	1,169,858	0	0	0	
14									
15	CUSTOMER COMPONENT	41,691,140	1,243	600	1,843	0	0	0	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0	
20	CUSTOMER METERS COMPONENT		1,229	573	1,802	0	0	0	
21	CUSTOMER METER READING COMPONENT		7	4	11	0	0	0	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0	
23									
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4	2	5	0	0	0	
25	CUSTOMER SALES COMPONENT		1	1	2	0	0	0	
26	CUSTOMER MISC OTHER COMPONENT		1	21	23	0	0	0	
27									
28	TOTAL COMPANY	614,626,827	1,975,495	915,381	2,890,876	0	0	0	
29									
30									
31									
32	ANNUAL BOOKED KWH SALES @ METER (WN)		29,293,973	14,656,985	43,950,958	0	0	0	
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12	0	0	0	
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE						(dq)	(dr)
			SUBSTATION			TRANSMISSION				
			WINTER (dk)	SUMMER (dl)	TOTAL (dm)	WINTER (dn)	SUMMER (do)	TOTAL (dp)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		2.96%	4.32%	3.44%	5.09%	3.61%	4.60%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	396,841,599								
6	DEMAND PRODUCTION COMPONENT		505,690	304,853	810,543	2,661,965	1,162,677	3,824,642		
7	DEMAND TRANSMISSION COMPONENT		442,688	266,643	709,331	2,371,977	1,049,501	3,421,478		
8	DEMAND DISTRIBUTION COMPONENT		46,940	26,765	73,705	289,988	113,175	403,164		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		16,062	11,445	27,507	0	0	0		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		16,062	11,445	27,507	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	0	0	0		
12										
13	ENERGY COMPONENT		299,520	206,231	505,751	1,604,406	902,526	2,506,933		
14										
15	CUSTOMER COMPONENT	41,691,140								
16			2,631	1,363	3,995	2,781	1,338	4,119		
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		2,654	1,389	4,044	2,848	1,357	4,204		
21	CUSTOMER METER READING COMPONENT		7	4	11	7	4	11		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4	2	5	4	2	5		
25	CUSTOMER SALES COMPONENT		1	0	1	1	0	1		
26	CUSTOMER MISC OTHER COMPONENT		(35)	(31)	(66)	(79)	(24)	(103)		
27										
28	TOTAL COMPANY	614,626,827	807,842	512,448	1,320,290	4,269,152	2,066,541	6,335,694		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		11,642,591	7,264,930	18,907,522	63,903,887	31,924,556	95,828,443		
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12	8	4	12		
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	OFF-PEAK LIGHTING	OTHER LIGHTING
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.461%	7.507%	9.585%	7.806%	4.188%	3.183%	0.840%	6.294%
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0626	0.0706	0.0821	0.0689	0.0498	0.0400	0.0382	0.0595
6	DEMAND PRODUCTION COMPONENT		0.0432	0.0443	0.0556	0.0502	0.0387	0.0342	0.0311	0.0496
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0066	0.0062	0.0053	0.0040	0.0039	0.0049	0.0062
8	DEMAND DISTRIBUTION COMPONENT		0.0140	0.0198	0.0203	0.0134	0.0071	0.0019	0.0022	0.0037
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0100	0.0131	0.0142	0.0095	0.0065	0.0019	0.0022	0.0037
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0026	0.0047	0.0043	0.0027	0.0000	0.0000	0.0000	0.0000
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0013	0.0020	0.0019	0.0012	0.0006	0.0000	0.0000	0.0000
12										
13	ENERGY COMPONENT		0.0278	0.0281	0.0281	0.0279	0.0275	0.0264	0.0270	0.0272
14										
15	CUSTOMER COMPONENT		0.0066	0.0098	0.0130	0.0037	0.0007	0.0001	0.0010	0.2723
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0009	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2723
19	CUSTOMER SERVICES COMPONENT		0.0011	0.0020	0.0016	0.0010	0.0000	0.0000	0.0000	0.0000
20	CUSTOMER METERS COMPONENT		0.0014	0.0021	0.0056	0.0015	0.0001	0.0001	0.0007	0.0000
21	CUSTOMER METER READING COMPONENT		0.0004	0.0009	0.0007	0.0001	0.0000	0.0000	0.0004	0.0000
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0016	0.0028	0.0035	0.0007	0.0003	0.0000	0.0000	0.0000
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0012	0.0022	0.0025	0.0004	0.0002	0.0000	0.0000	0.0000
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUSTOMER MISC OTHER COMPONENT		(0.0002)	(0.0003)	(0.0010)	(0.0000)	0.0000	(0.0000)	0.0000	0.0000
27										
28	TOTAL COMPANY		0.0970	0.1085	0.1232	0.1005	0.0780	0.0665	0.0662	0.3590
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$14.25	\$10.85	\$16.28	\$55.81	\$116.96	\$276.58	\$2.64	\$159.28
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$1.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159.28
37	CUSTOMER SERVICES COMPONENT		\$2.36	\$2.21	\$2.05	\$15.09	\$0.00	\$0.00	\$0.00	\$0.00
38	CUSTOMER METERS COMPONENT		\$3.11	\$2.28	\$7.01	\$23.00	\$23.62	\$279.17	\$1.74	\$0.00
39	CUSTOMER METER READING COMPONENT		\$0.94	\$0.96	\$0.88	\$0.92	\$0.95	\$0.90	\$0.90	\$0.00
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.51	\$3.11	\$4.36	\$10.65	\$51.32	\$0.00	\$0.00	\$0.00
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.70	\$2.44	\$3.11	\$6.60	\$40.82	\$0.44	\$0.00	\$0.00
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.12	\$0.00	\$0.00
44	CUSTOMER MISC OTHER COMPONENT		(\$0.36)	(\$0.28)	(\$1.26)	(\$0.58)	\$0.11	(\$4.06)	\$0.00	\$0.00

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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER (k)	SUMMER (l)	TOTAL (m)		WINTER (o)	SUMMER (p)	TOTAL (q)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.432%	8.780%	7.507%		9.424%	9.806%	9.585%	
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0608	0.0842	0.0706		0.0751	0.0938	0.0821	
6	DEMAND PRODUCTION COMPONENT		0.0403	0.0498	0.0443		0.0544	0.0576	0.0556	
7	DEMAND TRANSMISSION COMPONENT		0.0060	0.0074	0.0066		0.0060	0.0067	0.0062	
8	DEMAND DISTRIBUTION COMPONENT		0.0145	0.0271	0.0198		0.0148	0.0296	0.0203	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0096	0.0179	0.0131		0.0103	0.0207	0.0142	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0035	0.0064	0.0047		0.0031	0.0062	0.0043	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0014	0.0027	0.0020		0.0013	0.0027	0.0019	
12										
13	ENERGY COMPONENT		0.0270	0.0296	0.0281		0.0268	0.0302	0.0281	
14										
15	CUSTOMER COMPONENT		0.0112	0.0078	0.0098		0.0138	0.0117	0.0130	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0022	0.0017	0.0020		0.0017	0.0015	0.0016	
20	CUSTOMER METERS COMPONENT		0.0023	0.0017	0.0021		0.0059	0.0051	0.0056	
21	CUSTOMER METER READING COMPONENT		0.0010	0.0007	0.0009		0.0007	0.0006	0.0007	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0032	0.0022	0.0028		0.0037	0.0031	0.0035	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0025	0.0018	0.0022		0.0026	0.0022	0.0025	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0001	0.0001	0.0001	
26	CUSTOMER MISC OTHER COMPONENT		(0.0002)	(0.0004)	(0.0003)		(0.0011)	(0.0009)	(0.0010)	
27										
28	TOTAL COMPANY		0.0990	0.1216	0.1085		0.1157	0.1357	0.1232	
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.84	\$10.88	\$10.85		\$16.25	\$16.34	\$16.28	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$2.12	\$2.38	\$2.21		\$2.03	\$2.07	\$2.05	
38	CUSTOMER METERS COMPONENT		\$2.23	\$2.38	\$2.28		\$6.98	\$7.06	\$7.01	
39	CUSTOMER METER READING COMPONENT		\$0.96	\$0.96	\$0.96		\$0.88	\$0.88	\$0.88	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11		\$4.36	\$4.36	\$4.36	
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44		\$3.11	\$3.11	\$3.11	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14		\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.16)	(\$0.52)	(\$0.28)		(\$1.25)	(\$1.28)	(\$1.26)	

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			(v)	LARGE GENERAL SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(s)	(t)	(u)		(w)	(x)	(y)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		7.190%	8.733%	7.806%		3.720%	4.979%	4.188%	
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0646	0.0757	0.0689		0.0473	0.0542	0.0498	
6	DEMAND PRODUCTION COMPONENT		0.0493	0.0517	0.0502		0.0377	0.0404	0.0387	
7	DEMAND TRANSMISSION COMPONENT		0.0051	0.0056	0.0053		0.0039	0.0042	0.0040	
8	DEMAND DISTRIBUTION COMPONENT		0.0102	0.0183	0.0134		0.0057	0.0097	0.0071	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0073	0.0130	0.0095		0.0052	0.0088	0.0065	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0021	0.0037	0.0027		0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0009	0.0016	0.0012		0.0005	0.0009	0.0006	
12										
13	ENERGY COMPONENT		0.0268	0.0298	0.0279		0.0263	0.0295	0.0275	
14										
15	CUSTOMER COMPONENT		0.0040	0.0033	0.0037		0.0007	0.0006	0.0007	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0011	0.0009	0.0010		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0016	0.0014	0.0015		0.0001	0.0001	0.0001	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0008	0.0006	0.0007		0.0003	0.0003	0.0003	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0005	0.0004	0.0004		0.0003	0.0002	0.0002	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)		0.0000	(0.0000)	0.0000	
27										
28	TOTAL COMPANY		0.0954	0.1087	0.1005		0.0743	0.0844	0.0780	
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$55.23	\$56.98	\$55.81		\$116.83	\$117.23	\$116.96	
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$14.69	\$15.87	\$15.09		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$22.71	\$23.57	\$23.00		\$23.39	\$24.08	\$23.62	
39	CUSTOMER METER READING COMPONENT		\$0.92	\$0.92	\$0.92		\$0.95	\$0.95	\$0.95	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.65	\$10.65	\$10.65		\$51.33	\$51.30	\$51.32	
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.60	\$6.60	\$6.60		\$40.83	\$40.80	\$40.82	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14		\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.49)	(\$0.76)	(\$0.58)		\$0.18	(\$0.03)	\$0.11	

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			(ad)	(ae)	(af)	(ag)	(ah)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(aa)	(ab)	(ac)					
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		3.609%	2.332%	3.183%					
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0419	0.0364	0.0400					
6	DEMAND PRODUCTION COMPONENT		0.0356	0.0313	0.0342					
7	DEMAND TRANSMISSION COMPONENT		0.0042	0.0034	0.0039					
8	DEMAND DISTRIBUTION COMPONENT		0.0020	0.0017	0.0019					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0020	0.0017	0.0019					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000					
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000					
12										
13	ENERGY COMPONENT		0.0253	0.0284	0.0264					
14										
15	CUSTOMER COMPONENT		0.0001	0.0001	0.0001					
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000					
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000					
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001					
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000					
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000					
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000					
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)					
27										
28	TOTAL COMPANY		0.0673	0.0649	0.0665					
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$277.28	\$275.17	\$276.58					
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00					
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00					
38	CUSTOMER METERS COMPONENT		\$280.49	\$276.55	\$279.17					
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90					
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00					
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44					
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.12	\$0.12					
44	CUSTOMER MISC OTHER COMPONENT		(\$4.67)	(\$2.85)	(\$4.06)					

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL					(ao)	(ap)	
			GENERAL USE (A)			TIME OF DAY (TOD)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER			TOTAL
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.515%	9.157%	7.810%	4.994%	6.451%	5.679%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0652	0.0847	0.0744	0.0585	0.0730	0.0650		
6	DEMAND PRODUCTION COMPONENT		0.0438	0.0496	0.0465	0.0399	0.0430	0.0413		
7	DEMAND TRANSMISSION COMPONENT		0.0061	0.0074	0.0067	0.0056	0.0067	0.0061		
8	DEMAND DISTRIBUTION COMPONENT		0.0153	0.0277	0.0211	0.0131	0.0234	0.0177		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0102	0.0185	0.0141	0.0087	0.0156	0.0118		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0036	0.0064	0.0049	0.0031	0.0055	0.0042		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0015	0.0028	0.0021	0.0012	0.0023	0.0017		
12										
13	ENERGY COMPONENT		0.0275	0.0295	0.0284	0.0271	0.0296	0.0282		
14										
15	CUSTOMER COMPONENT		0.0128	0.0073	0.0102	0.0179	0.0113	0.0150		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0024	0.0016	0.0020	0.0021	0.0014	0.0018		
20	CUSTOMER METERS COMPONENT		0.0026	0.0016	0.0021	0.0086	0.0056	0.0072		
21	CUSTOMER METER READING COMPONENT		0.0011	0.0006	0.0009	0.0010	0.0006	0.0008		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0038	0.0021	0.0030	0.0034	0.0021	0.0028		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0030	0.0017	0.0024	0.0026	0.0016	0.0022		
25	CUSTOMER SALES COMPONENT		0.0002	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0002)	(0.0004)	(0.0003)	0.0001	(0.0001)	(0.0000)		
27										
28	TOTAL COMPANY		0.1056	0.1215	0.1130	0.1035	0.1139	0.1081		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.50	\$10.52	\$10.51	\$16.55	\$16.85	\$16.65		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$1.96	\$2.24	\$2.06	\$1.95	\$2.12	\$2.01		
38	CUSTOMER METERS COMPONENT		\$2.11	\$2.28	\$2.16	\$7.92	\$8.29	\$8.04		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$0.91	\$0.91	\$0.91		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.11	\$3.11	\$3.11		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44	\$2.44	\$2.44	\$2.44		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.17)	(\$0.58)	(\$0.31)	\$0.07	(\$0.16)	(\$0.00)		

Kansas City Power & Light Company
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 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(aw)	(ax)
			WATER HEATING (B)			SEPARATE METERED - SPACE/WATER HTG (E)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.098%	8.404%	7.074%	5.823%	6.481%	6.055%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0604	0.0843	0.0695	0.0513	0.0799	0.0591		
6	DEMAND PRODUCTION COMPONENT		0.0392	0.0516	0.0440	0.0310	0.0471	0.0354		
7	DEMAND TRANSMISSION COMPONENT		0.0058	0.0073	0.0064	0.0056	0.0068	0.0059		
8	DEMAND DISTRIBUTION COMPONENT		0.0153	0.0253	0.0192	0.0146	0.0261	0.0178		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0104	0.0172	0.0130	0.0094	0.0167	0.0114		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0035	0.0057	0.0043	0.0037	0.0066	0.0045		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0014	0.0024	0.0018	0.0015	0.0027	0.0019		
12										
13	ENERGY COMPONENT		0.0267	0.0297	0.0279	0.0259	0.0297	0.0270		
14										
15	CUSTOMER COMPONENT		0.0103	0.0083	0.0095	0.0094	0.0125	0.0103		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0018	0.0017	0.0018	0.0019	0.0026	0.0021		
20	CUSTOMER METERS COMPONENT		0.0020	0.0018	0.0019	0.0027	0.0036	0.0029		
21	CUSTOMER METER READING COMPONENT		0.0009	0.0007	0.0008	0.0012	0.0016	0.0013		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0031	0.0025	0.0028	0.0020	0.0027	0.0022		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0024	0.0019	0.0022	0.0016	0.0021	0.0017		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0001)	(0.0004)	(0.0002)	(0.0000)	(0.0001)	(0.0001)		
27										
28	TOTAL COMPANY		0.0974	0.1223	0.1069	0.0866	0.1221	0.0963		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.43	\$10.45	\$10.44	\$14.51	\$14.60	\$14.54		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$1.86	\$2.10	\$1.94	\$2.96	\$3.07	\$2.99		
38	CUSTOMER METERS COMPONENT		\$2.08	\$2.23	\$2.13	\$4.12	\$4.20	\$4.15		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$1.81	\$1.81	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.11	\$3.11	\$3.11		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44	\$2.44	\$2.44	\$2.44		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.10)	(\$0.46)	(\$0.22)	(\$0.06)	(\$0.16)	(\$0.09)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(be)	(bf)
			SPACE HEATING-1 METER (C)			SPACE HEATING-2 METERS (D)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.433%	8.100%	7.101%	6.733%	8.031%	7.237%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0547	0.0835	0.0643	0.0539	0.0809	0.0626		
6	DEMAND PRODUCTION COMPONENT		0.0360	0.0510	0.0410	0.0337	0.0482	0.0384		
7	DEMAND TRANSMISSION COMPONENT		0.0059	0.0072	0.0063	0.0059	0.0072	0.0063		
8	DEMAND DISTRIBUTION COMPONENT		0.0128	0.0253	0.0170	0.0142	0.0255	0.0179		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0082	0.0162	0.0109	0.0091	0.0163	0.0114		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0033	0.0064	0.0043	0.0036	0.0064	0.0045		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0013	0.0027	0.0018	0.0015	0.0027	0.0019		
12										
13	ENERGY COMPONENT		0.0263	0.0297	0.0275	0.0263	0.0296	0.0274		
14										
15	CUSTOMER COMPONENT		0.0086	0.0086	0.0086	0.0124	0.0131	0.0127		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0019	0.0021	0.0020	0.0020	0.0022	0.0021		
20	CUSTOMER METERS COMPONENT		0.0016	0.0017	0.0017	0.0038	0.0042	0.0039		
21	CUSTOMER METER READING COMPONENT		0.0007	0.0007	0.0007	0.0016	0.0017	0.0017		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0024	0.0024	0.0024	0.0028	0.0030	0.0029		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0019	0.0019	0.0019	0.0022	0.0023	0.0022		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0001)	(0.0003)	(0.0002)	(0.0002)	(0.0004)	(0.0002)		
27										
28	TOTAL COMPANY		0.0896	0.1218	0.1004	0.0926	0.1237	0.1026		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.97	\$11.03	\$10.99	\$13.75	\$13.85	\$13.78		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$2.43	\$2.65	\$2.51	\$2.20	\$2.35	\$2.25		
38	CUSTOMER METERS COMPONENT		\$2.10	\$2.21	\$2.14	\$4.24	\$4.41	\$4.30		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$1.81	\$1.81	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.11	\$3.11	\$3.11		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.43	\$2.44	\$2.44	\$2.44	\$2.44		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.15)	(\$0.42)	(\$0.24)	(\$0.20)	(\$0.41)	(\$0.27)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SMALL GENERAL SERVICE					(bm)	(bn)
			REGULAR (PRIMARY & SECONDARY)			OTHER (UNMETERED)			
			WINTER (bg)	SUMMER (bh)	TOTAL (bi)	WINTER (bj)	SUMMER (bk)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		9.638%	9.712%	9.670%	17.265%	13.575%	15.795%	
2									
3	\$ / KWH								
4	-----								
5	DEMAND COMPONENT		0.0767	0.0930	0.0829	0.1173	0.1299	0.1214	
6	DEMAND PRODUCTION COMPONENT		0.0561	0.0570	0.0564	0.0897	0.0862	0.0885	
7	DEMAND TRANSMISSION COMPONENT		0.0060	0.0066	0.0063	0.0081	0.0080	0.0080	
8	DEMAND DISTRIBUTION COMPONENT		0.0146	0.0293	0.0202	0.0196	0.0356	0.0249	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0102	0.0205	0.0141	0.0133	0.0242	0.0169	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0031	0.0061	0.0042	0.0043	0.0079	0.0055	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0013	0.0027	0.0018	0.0020	0.0036	0.0025	
12									
13	ENERGY COMPONENT		0.0269	0.0302	0.0281	0.0277	0.0314	0.0289	
14									
15	CUSTOMER COMPONENT		0.0141	0.0115	0.0131	0.0219	0.0259	0.0232	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0017	0.0014	0.0016	0.0023	0.0021	0.0022	
20	CUSTOMER METERS COMPONENT		0.0062	0.0050	0.0057	0.0000	0.0000	0.0000	
21	CUSTOMER METER READING COMPONENT		0.0008	0.0006	0.0007	0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0037	0.0030	0.0035	0.0183	0.0189	0.0185	
23									
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0027	0.0022	0.0025	0.0130	0.0135	0.0132	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0006	0.0006	0.0006	
26	CUSTOMER MISC OTHER COMPONENT		(0.0010)	(0.0009)	(0.0010)	(0.0123)	(0.0091)	(0.0112)	
27									
28	TOTAL COMPANY		0.1178	0.1346	0.1242	0.1670	0.1872	0.1736	
29									
30									
31	\$/MO/CUST								
32	-----								
33	CUSTOMER COMPONENT		\$16.54	\$16.54	\$16.54	\$5.29	\$6.07	\$5.55	
34									
35									
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$2.04	\$2.05	\$2.05	\$0.55	\$0.49	\$0.53	
38	CUSTOMER METERS COMPONENT		\$7.20	\$7.21	\$7.20	\$0.00	\$0.00	\$0.00	
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.00	\$0.00	\$0.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.36	\$4.36	\$4.36	\$4.41	\$4.42	\$4.42	
41									
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$3.11	\$3.11	\$3.11	\$3.15	\$3.15	\$3.15	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		(\$1.22)	(\$1.23)	(\$1.22)	(\$2.96)	(\$2.13)	(\$2.69)	

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE						(bu)	(bv)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		6.834%	9.968%	7.994%	7.627%	11.664%	9.013%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0588	0.0968	0.0705	0.0602	0.1070	0.0732		
6	DEMAND PRODUCTION COMPONENT		0.0392	0.0600	0.0455	0.0365	0.0634	0.0439		
7	DEMAND TRANSMISSION COMPONENT		0.0053	0.0068	0.0057	0.0055	0.0071	0.0059		
8	DEMAND DISTRIBUTION COMPONENT		0.0144	0.0300	0.0192	0.0183	0.0365	0.0233		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0100	0.0209	0.0134	0.0127	0.0254	0.0162		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0031	0.0064	0.0041	0.0039	0.0077	0.0050		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0013	0.0028	0.0018	0.0017	0.0034	0.0021		
12										
13	ENERGY COMPONENT		0.0261	0.0304	0.0274	0.0259	0.0302	0.0271		
14										
15	CUSTOMER COMPONENT		0.0105	0.0121	0.0110	0.0108	0.0149	0.0120		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0015	0.0019	0.0016	0.0017	0.0026	0.0019		
20	CUSTOMER METERS COMPONENT		0.0042	0.0052	0.0045	0.0056	0.0082	0.0063		
21	CUSTOMER METER READING COMPONENT		0.0006	0.0006	0.0006	0.0007	0.0010	0.0008		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0027	0.0030	0.0028	0.0018	0.0023	0.0019		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0019	0.0021	0.0020	0.0013	0.0017	0.0014		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0004)	(0.0009)	(0.0005)	(0.0003)	(0.0009)	(0.0005)		
27										
28	TOTAL COMPANY		0.0954	0.1392	0.1089	0.0969	0.1521	0.1122		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$17.19	\$17.52	\$17.30	\$26.21	\$27.72	\$26.72		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$2.40	\$2.80	\$2.54	\$4.05	\$4.88	\$4.33		
38	CUSTOMER METERS COMPONENT		\$6.86	\$7.51	\$7.08	\$13.53	\$15.13	\$14.06		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.80	\$1.80	\$1.80		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.36	\$4.36	\$4.36	\$4.35	\$4.34	\$4.35		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$3.11	\$3.11	\$3.11	\$3.10	\$3.10	\$3.10		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.59)	(\$1.29)	(\$0.82)	(\$0.76)	(\$1.66)	(\$1.06)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(cc)	(cd)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		20.644%	21.415%	20.909%	7.573%	8.747%	8.048%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0998	0.1503	0.1132	0.0679	0.0754	0.0709		
6	DEMAND PRODUCTION COMPONENT		0.0769	0.1089	0.0854	0.0522	0.0516	0.0520		
7	DEMAND TRANSMISSION COMPONENT		0.0078	0.0091	0.0081	0.0052	0.0056	0.0053		
8	DEMAND DISTRIBUTION COMPONENT		0.0151	0.0323	0.0197	0.0105	0.0182	0.0135		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0151	0.0323	0.0197	0.0075	0.0129	0.0096		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0021	0.0037	0.0028		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0009	0.0016	0.0012		
12										
13	ENERGY COMPONENT		0.0257	0.0320	0.0274	0.0269	0.0298	0.0280		
14										
15	CUSTOMER COMPONENT		0.0182	0.0256	0.0201	0.0044	0.0034	0.0040		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0011	0.0009	0.0010		
20	CUSTOMER METERS COMPONENT		0.0169	0.0238	0.0187	0.0019	0.0015	0.0017		
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0009	0.0013	0.0010	0.0008	0.0006	0.0007		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0006	0.0008	0.0006	0.0005	0.0004	0.0005		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0003)	(0.0004)	(0.0003)	(0.0000)	(0.0000)	(0.0000)		
27										
28	TOTAL COMPANY		0.1437	0.2079	0.1607	0.0992	0.1085	0.1029		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$209.67	\$212.68	\$210.67	\$56.39	\$57.86	\$56.88		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$14.28	\$15.13	\$14.56		
38	CUSTOMER METERS COMPONENT		\$194.61	\$197.78	\$195.67	\$24.37	\$25.21	\$24.65		
39	CUSTOMER METER READING COMPONENT		\$0.80	\$0.80	\$0.80	\$0.90	\$0.90	\$0.90		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.57	\$10.57	\$10.57	\$10.65	\$10.65	\$10.65		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.55	\$6.55	\$6.55	\$6.60	\$6.60	\$6.60		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$3.01)	(\$3.15)	(\$3.05)	(\$0.54)	(\$0.76)	(\$0.62)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(ck)	(cl)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		4.751%	8.344%	6.071%	7.759%	9.922%	8.566%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0482	0.0764	0.0573	0.0590	0.0811	0.0663		
6	DEMAND PRODUCTION COMPONENT		0.0351	0.0519	0.0405	0.0428	0.0543	0.0466		
7	DEMAND TRANSMISSION COMPONENT		0.0044	0.0055	0.0048	0.0052	0.0059	0.0054		
8	DEMAND DISTRIBUTION COMPONENT		0.0087	0.0190	0.0120	0.0111	0.0209	0.0143		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0062	0.0135	0.0086	0.0079	0.0149	0.0102		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0018	0.0038	0.0025	0.0022	0.0042	0.0029		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0007	0.0016	0.0010	0.0009	0.0018	0.0012		
12										
13	ENERGY COMPONENT		0.0261	0.0298	0.0273	0.0263	0.0298	0.0275		
14										
15	CUSTOMER COMPONENT		0.0021	0.0023	0.0022	0.0033	0.0034	0.0033		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0008	0.0011	0.0009	0.0010	0.0011	0.0010		
20	CUSTOMER METERS COMPONENT		0.0004	0.0004	0.0004	0.0011	0.0012	0.0011		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0001	0.0001	0.0001		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0005	0.0005	0.0005	0.0007	0.0007	0.0007		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0003	0.0003	0.0003	0.0004	0.0004	0.0004		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0001)	(0.0000)		
27										
28	TOTAL COMPANY		0.0763	0.1085	0.0868	0.0886	0.1143	0.0972		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$44.43	\$48.52	\$45.79	\$52.56	\$55.02	\$53.38		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$18.07	\$21.95	\$19.37	\$16.18	\$17.95	\$16.77		
38	CUSTOMER METERS COMPONENT		\$8.05	\$8.98	\$8.36	\$17.76	\$18.88	\$18.13		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.81	\$1.80	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.67	\$10.65	\$10.66	\$10.65	\$10.64	\$10.65		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.61	\$6.60	\$6.61	\$6.60	\$6.59	\$6.60		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.01)	(\$0.69)	(\$0.23)	(\$0.58)	(\$0.99)	(\$0.71)		

Kansas City Power & Light Company
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(cs)	(ct)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		3.833%	4.394%	4.044%	4.545%	5.319%	4.840%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0476	0.0500	0.0485	0.0529	0.0549	0.0537		
6	DEMAND PRODUCTION COMPONENT		0.0386	0.0379	0.0383	0.0424	0.0408	0.0418		
7	DEMAND TRANSMISSION COMPONENT		0.0039	0.0040	0.0039	0.0041	0.0042	0.0042		
8	DEMAND DISTRIBUTION COMPONENT		0.0052	0.0082	0.0063	0.0064	0.0098	0.0077		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0052	0.0082	0.0063	0.0058	0.0088	0.0069		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0006	0.0010	0.0008		
12										
13	ENERGY COMPONENT		0.0258	0.0290	0.0270	0.0266	0.0295	0.0277		
14										
15	CUSTOMER COMPONENT		0.0005	0.0005	0.0005	0.0009	0.0007	0.0008		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0003	0.0003	0.0003	0.0002	0.0001	0.0002		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0001	0.0001	0.0001	0.0004	0.0003	0.0004		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0001	0.0001	0.0001	0.0003	0.0003	0.0003		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000	0.0000	(0.0000)	0.0000		
27										
28	TOTAL COMPANY		0.0740	0.0795	0.0761	0.0805	0.0851	0.0822		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$260.07	\$263.04	\$261.06	\$115.10	\$115.47	\$115.23		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$166.67	\$169.77	\$167.70	\$21.87	\$22.42	\$22.05		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$51.33	\$51.32	\$51.33	\$51.31	\$51.29	\$51.30		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$40.83	\$40.82	\$40.83	\$40.82	\$40.80	\$40.81		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		\$0.20	\$0.10	\$0.16	\$0.07	(\$0.07)	\$0.02		

Kansas City Power & Light Company
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(da)	(db)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)			
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		2.235%	4.460%	3.032%	4.419%	5.912%	4.965%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0388	0.0542	0.0439	0.0466	0.0575	0.0504		
6	DEMAND PRODUCTION COMPONENT		0.0305	0.0402	0.0337	0.0368	0.0426	0.0388		
7	DEMAND TRANSMISSION COMPONENT		0.0036	0.0041	0.0037	0.0041	0.0044	0.0042		
8	DEMAND DISTRIBUTION COMPONENT		0.0047	0.0099	0.0064	0.0057	0.0106	0.0074		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0043	0.0089	0.0058	0.0051	0.0095	0.0066		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0004	0.0010	0.0006	0.0006	0.0011	0.0007		
12										
13	ENERGY COMPONENT		0.0260	0.0297	0.0272	0.0262	0.0296	0.0274		
14										
15	CUSTOMER COMPONENT		0.0005	0.0005	0.0005	0.0009	0.0008	0.0008		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0000	0.0000	0.0000	0.0001	0.0001	0.0001		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0003	0.0003	0.0003	0.0004	0.0004	0.0004		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0002	0.0002	0.0002	0.0003	0.0003	0.0003		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000	0.0000	(0.0000)	0.0000		
27										
28	TOTAL COMPANY		0.0653	0.0844	0.0716	0.0737	0.0880	0.0786		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$102.23	\$102.37	\$102.28	\$109.44	\$109.83	\$109.57		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$8.46	\$9.12	\$8.68	\$15.28	\$16.02	\$15.53		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.79	\$1.79	\$1.79		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$51.38	\$51.31	\$51.36	\$51.32	\$51.27	\$51.30		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$40.87	\$40.82	\$40.85	\$40.82	\$40.78	\$40.81		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		\$0.48	\$0.08	\$0.35	\$0.09	(\$0.18)	\$0.00		

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE					(di)	(dj)	
			PRIMARY			SECONDARY (NO USE)				
			WINTER (dc)	SUMMER (dd)	TOTAL (de)	WINTER (df)	SUMMER (dg)			TOTAL (dh)
PRESENT RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		1.458%	-0.426%	0.829%	0.000%	0.000%	0.000%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0419	0.0336	0.0391	0.0000	0.0000	0.0000		
6	DEMAND PRODUCTION COMPONENT		0.0314	0.0252	0.0293	0.0000	0.0000	0.0000		
7	DEMAND TRANSMISSION COMPONENT		0.0037	0.0028	0.0034	0.0000	0.0000	0.0000		
8	DEMAND DISTRIBUTION COMPONENT		0.0068	0.0056	0.0064	0.0000	0.0000	0.0000		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0068	0.0056	0.0064	0.0000	0.0000	0.0000		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
12										
13	ENERGY COMPONENT		0.0255	0.0288	0.0266	0.0000	0.0000	0.0000		
14										
15	CUSTOMER COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
27										
28	TOTAL COMPANY		0.0674	0.0625	0.0658	0.0000	0.0000	0.0000		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$155.32	\$150.03	\$153.56	#DIV/0!	#DIV/0!	#DIV/0!		
34										
35										
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!		
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!		
38	CUSTOMER METERS COMPONENT		\$153.68	\$143.22	\$150.19	#DIV/0!	#DIV/0!	#DIV/0!		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	#DIV/0!	#DIV/0!	#DIV/0!		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44	#DIV/0!	#DIV/0!	#DIV/0!		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	#DIV/0!	#DIV/0!	#DIV/0!		
44	CUSTOMER MISC OTHER COMPONENT		\$0.16	\$5.33	\$1.88	#DIV/0!	#DIV/0!	#DIV/0!		

Kansas City Power & Light Company
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE					(dq)	(dr)
			SUBSTATION			TRANSMISSION			
			WINTER (dk)	SUMMER (dl)	TOTAL (dm)	WINTER (dn)	SUMMER (do)		
PRESENT RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		2.959%	4.322%	3.436%	5.091%	3.607%	4.603%	
2									
3	\$ / KWH								
4	-----								
5	DEMAND COMPONENT		0.0434	0.0420	0.0429	0.0417	0.0364	0.0399	
6	DEMAND PRODUCTION COMPONENT		0.0380	0.0367	0.0375	0.0371	0.0329	0.0357	
7	DEMAND TRANSMISSION COMPONENT		0.0040	0.0037	0.0039	0.0045	0.0035	0.0042	
8	DEMAND DISTRIBUTION COMPONENT		0.0014	0.0016	0.0015	0.0000	0.0000	0.0000	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0014	0.0016	0.0015	0.0000	0.0000	0.0000	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12									
13	ENERGY COMPONENT		0.0257	0.0284	0.0267	0.0251	0.0283	0.0262	
14									
15	CUSTOMER COMPONENT		0.0002	0.0002	0.0002	0.0000	0.0000	0.0000	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0002	0.0002	0.0002	0.0000	0.0000	0.0000	
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
23									
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	
27									
28	TOTAL COMPANY		0.0694	0.0705	0.0698	0.0668	0.0647	0.0661	
29									
30									
31	\$/MO/CUST								
32	-----								
33	CUSTOMER COMPONENT		\$328.93	\$340.86	\$332.91	\$347.60	\$334.61	\$343.27	
34									
35									
36	CUSTOMER LIGHTING COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$331.81	\$347.26	\$336.96	\$355.97	\$339.16	\$350.37	
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
41									
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44	\$0.44	\$0.44	\$0.44	
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	
44	CUSTOMER MISC OTHER COMPONENT		(\$4.34)	(\$7.85)	(\$5.51)	(\$9.84)	(\$6.01)	(\$8.56)	

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	OFF-PEAK LIGHTING	OTHER LIGHTING
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%	8.571%	8.571%
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	458,590,615	214,683,504	24,669,916	52,993,366	152,394,854	9,518,957	2,955,129	1,374,890
6	DEMAND PRODUCTION COMPONENT		322,376,327	135,975,810	16,662,529	38,796,675	119,232,003	8,107,576	2,452,638	1,149,097
7	DEMAND TRANSMISSION COMPONENT		37,822,395	19,491,866	1,911,577	3,999,919	11,152,238	811,199	316,939	138,657
8	DEMAND DISTRIBUTION COMPONENT		98,391,893	59,215,828	6,095,810	10,196,772	22,010,614	600,182	185,552	87,136
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		71,424,001	39,107,876	4,261,735	7,244,290	19,937,232	600,182	185,552	87,136
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		17,421,018	14,071,511	1,283,425	2,066,082	(0)	(0)	(0)	(0)
11	DEMAND DISTRIBUTION TRANSFORMATION		9,546,874	6,036,442	550,650	886,400	2,073,382	(0)	(0)	(0)
12										
13	ENERGY COMPONENT		177,058,806	79,595,534	8,961,780	20,491,584	62,051,810	4,237,666	1,172,497	547,935
14										
15	CUSTOMER COMPONENT	42,527,935	42,527,935	27,832,204	4,171,814	2,766,372	1,582,595	11,178	52,920	6,110,851
16										
17										
18	CUSTOMER LIGHTING COMPONENT		6,110,851	0	0	(0)	(0)	0	0	6,110,851
19	CUSTOMER SERVICES COMPONENT		7,313,997	6,045,128	500,597	768,271	0	0	0	(0)
20	CUSTOMER METERS COMPONENT		9,357,959	6,064,479	1,746,435	1,141,210	356,282	11,809	37,743	0
21	CUSTOMER METER READING COMPONENT		2,750,430	2,452,313	225,359	44,989	12,560	32	15,177	0
22	CUSTOMER OTHER RECORDS & COLLECTIONS		10,259,866	7,942,964	1,117,893	519,132	679,878	0	(0)	0
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		7,884,034	6,224,387	797,179	321,741	540,711	16	(0)	0
25	CUSTOMER SALES COMPONENT		397,022	353,185	35,328	6,686	1,819	4	(0)	0
26	CUSTOMER MISC OTHER COMPONENT		(1,546,224)	(1,250,251)	(250,976)	(35,658)	(8,655)	(684)	(0)	0
27										
28	TOTAL COMPANY	678,177,355	678,177,355	322,111,241	37,803,511	76,251,322	216,029,259	13,767,801	4,180,546	8,033,676
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		6,337,033,154	2,828,426,200	320,069,749	732,662,853	2,234,498,160	158,686,922	42,644,398	20,044,872
33	ANNUAL NUMBER OF CUSTOMERS		2,925,149	2,555,746	256,150	48,759	13,280	36	16,911	34,267
34										
35										
36										
37										
38										
39										
40										
41										
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(p)	(q)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%		8.571%	8.571%	8.571%	
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	116,331,023	98,352,481	214,683,504		14,301,678	10,368,238	24,669,916	
6	DEMAND PRODUCTION COMPONENT		77,860,580	58,115,230	135,975,810		10,315,895	6,346,633	16,662,529	
7	DEMAND TRANSMISSION COMPONENT		10,852,596	8,639,270	19,491,866		1,157,596	753,981	1,911,577	
8	DEMAND DISTRIBUTION COMPONENT		27,617,848	31,597,981	59,215,828		2,828,187	3,267,623	6,095,810	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		18,196,626	20,911,249	39,107,876		1,976,848	2,284,887	4,261,735	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		6,593,187	7,478,324	14,071,511		595,740	687,685	1,283,425	
11	DEMAND DISTRIBUTION TRANSFORMATION		2,828,035	3,208,407	6,036,442		255,599	295,051	550,650	
12										
13	ENERGY COMPONENT		44,609,905	34,985,628	79,595,534		5,376,036	3,585,744	8,961,780	
14										
15	CUSTOMER COMPONENT	42,527,935	18,554,685	9,277,519	27,832,204		2,781,163	1,390,651	4,171,814	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0		0	0	0	
19	CUSTOMER SERVICES COMPONENT		4,029,189	2,015,939	6,045,128		333,729	166,868	500,597	
20	CUSTOMER METERS COMPONENT		4,042,458	2,022,021	6,064,479		1,164,280	582,155	1,746,435	
21	CUSTOMER METER READING COMPONENT		1,634,880	817,433	2,452,313		150,239	75,120	225,359	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		5,295,323	2,647,640	7,942,964		745,262	372,631	1,117,893	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4,149,603	2,074,784	6,224,387		531,452	265,727	797,179	
25	CUSTOMER SALES COMPONENT		235,457	117,728	353,185		23,552	11,776	35,328	
26	CUSTOMER MISC OTHER COMPONENT		(832,226)	(418,026)	(1,250,251)		(167,351)	(83,625)	(250,976)	
27										
28	TOTAL COMPANY	678,177,355	179,495,614	142,615,628	322,111,241		22,458,878	15,344,633	37,803,511	
29										
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31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		1,644,447,515	1,183,978,685	2,828,426,200		200,869,375	119,200,374	320,069,749	
33	ANNUAL NUMBER OF CUSTOMERS		1,703,831	851,915	2,555,746		170,767	85,383	256,150	
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			(v)	LARGE GENERAL SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(s)	(t)	(u)		(w)	(x)	(y)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%		8.571%	8.571%	8.571%	
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	31,881,518	21,111,847	52,993,366		95,907,021	56,487,833	152,394,854	
6	DEMAND PRODUCTION COMPONENT		24,364,459	14,432,216	38,796,675		76,988,267	42,243,735	119,232,003	
7	DEMAND TRANSMISSION COMPONENT		2,437,106	1,562,813	3,999,919		7,132,699	4,019,538	11,152,238	
8	DEMAND DISTRIBUTION COMPONENT		5,079,953	5,116,819	10,196,772		11,786,055	10,224,559	22,010,614	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,609,332	3,634,958	7,244,290		10,700,394	9,236,838	19,937,232	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,029,102	1,036,980	2,066,082		(0)	(0)	(0)	
11	DEMAND DISTRIBUTION TRANSFORMATION		441,519	444,881	886,400		1,085,661	987,721	2,073,382	
12										
13	ENERGY COMPONENT		12,102,729	8,388,855	20,491,584		37,881,241	24,170,569	62,051,810	
14										
15	CUSTOMER COMPONENT	42,527,935	1,844,279	922,093	2,766,372		1,055,066	527,528	1,582,595	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0)	(0)	(0)		(0)	(0)	(0)	
19	CUSTOMER SERVICES COMPONENT		512,202	256,069	768,271		0	0	0	
20	CUSTOMER METERS COMPONENT		760,821	380,388	1,141,210		237,527	118,755	356,282	
21	CUSTOMER METER READING COMPONENT		29,993	14,996	44,989		8,373	4,187	12,560	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		346,088	173,044	519,132		453,252	226,626	679,878	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		214,494	107,247	321,741		360,474	180,237	540,711	
25	CUSTOMER SALES COMPONENT		4,458	2,229	6,686		1,213	606	1,819	
26	CUSTOMER MISC OTHER COMPONENT		(23,777)	(11,881)	(35,658)		(5,772)	(2,883)	(8,655)	
27										
28	TOTAL COMPANY	678,177,355	45,828,527	30,422,795	76,251,322		134,843,329	81,185,930	216,029,259	
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		450,826,609	281,836,244	732,662,853		1,423,367,657	811,130,503	2,234,498,160	
33	ANNUAL NUMBER OF CUSTOMERS		32,506	16,253	48,759		8,853	4,427	13,280	
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			(ad)	(ae)	(af)	(ag)	(ah)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(aa)	(ab)	(ac)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%					
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	6,341,106	3,177,851	9,518,957					
6	DEMAND PRODUCTION COMPONENT		5,387,237	2,720,339	8,107,576					
7	DEMAND TRANSMISSION COMPONENT		563,846	247,353	811,199					
8	DEMAND DISTRIBUTION COMPONENT		390,023	210,159	600,182					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		390,023	210,159	600,182					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)					
11	DEMAND DISTRIBUTION TRANSFORMATION		(0)	(0)	(0)					
12										
13	ENERGY COMPONENT		2,681,410	1,556,257	4,237,666					
14										
15	CUSTOMER COMPONENT	42,527,935	7,452	3,726	11,178					
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0					
19	CUSTOMER SERVICES COMPONENT		0	0	0					
20	CUSTOMER METERS COMPONENT		7,872	3,936	11,809					
21	CUSTOMER METER READING COMPONENT		22	11	32					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0					
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		11	5	16					
25	CUSTOMER SALES COMPONENT		3	1	4					
26	CUSTOMER MISC OTHER COMPONENT		(456)	(228)	(684)					
27										
28	TOTAL COMPANY	678,177,355	9,029,968	4,737,834	13,767,801					
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		104,840,451	53,846,471	158,686,922					
33	ANNUAL NUMBER OF CUSTOMERS		24	12	36					
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(ao)	(ap)
			GENERAL USE (A)			TIME OF DAY (TOD)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	73,582,504	70,318,955	143,901,460	31,954	28,698	60,652		
6	DEMAND PRODUCTION COMPONENT		49,874,606	41,058,318	90,932,924	22,104	17,079	39,183		
7	DEMAND TRANSMISSION COMPONENT		6,533,286	6,255,890	12,789,176	2,770	2,483	5,253		
8	DEMAND DISTRIBUTION COMPONENT		17,174,612	23,004,747	40,179,360	7,080	9,136	16,216		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		11,492,125	15,393,285	26,885,410	4,714	6,083	10,798		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		3,976,740	5,326,268	9,303,008	1,655	2,136	3,791		
11	DEMAND DISTRIBUTION TRANSFORMATION		1,705,748	2,285,194	3,990,942	710	916	1,626		
12										
13	ENERGY COMPONENT		26,957,898	25,397,324	52,355,222	11,440	10,066	21,507		
14										
15	CUSTOMER COMPONENT	42,527,935	12,535,754	6,267,967	18,803,721	7,834	3,917	11,752		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		2,597,613	1,299,869	3,897,483	1,069	535	1,604		
20	CUSTOMER METERS COMPONENT		2,667,494	1,334,388	4,001,882	3,997	1,999	5,997		
21	CUSTOMER METER READING COMPONENT		1,079,607	539,798	1,619,406	413	206	619		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		3,705,102	1,852,534	5,557,636	1,409	704	2,113		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		2,903,450	1,451,710	4,355,160	1,104	552	1,656		
25	CUSTOMER SALES COMPONENT		164,748	82,373	247,121	63	31	94		
26	CUSTOMER MISC OTHER COMPONENT		(582,261)	(292,705)	(874,966)	(221)	(111)	(332)		
27										
28	TOTAL COMPANY	678,177,355	113,076,156	101,984,246	215,060,403	51,228	42,682	93,911		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		975,544,028	862,142,655	1,837,686,683	418,760	338,392	757,152		
33	ANNUAL NUMBER OF CUSTOMERS		1,191,840	595,920	1,787,760	453	227	680		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
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 TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(aw)	(ax)
			WATER HEATING (B)			SEPARATE METERED - SPACE/WATER HTG (E)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	2,153,238	1,580,415	3,733,653	8,784,118	4,883,111	13,667,229		
6	DEMAND PRODUCTION COMPONENT		1,414,625	968,905	2,383,530	5,407,800	2,904,499	8,312,299		
7	DEMAND TRANSMISSION COMPONENT		195,311	136,908	332,219	895,508	392,753	1,288,261		
8	DEMAND DISTRIBUTION COMPONENT		543,302	474,602	1,017,904	2,480,811	1,585,859	4,066,669		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		368,707	322,085	690,792	1,587,632	1,014,894	2,602,526		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		122,187	106,729	228,916	625,070	399,570	1,024,640		
11	DEMAND DISTRIBUTION TRANSFORMATION		52,408	45,788	98,196	268,109	171,395	439,504		
12										
13	ENERGY COMPONENT		802,288	551,807	1,354,095	3,646,516	1,577,350	5,223,865		
14										
15	CUSTOMER COMPONENT	42,527,935	307,213	153,608	460,821	1,348,911	674,475	2,023,386		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		62,061	31,052	93,113	309,180	154,615	463,795		
20	CUSTOMER METERS COMPONENT		65,795	32,911	98,706	405,320	202,679	607,999		
21	CUSTOMER METER READING COMPONENT		26,631	13,315	39,946	164,047	82,023	246,071		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		91,394	45,697	137,091	281,489	140,744	422,233		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		71,620	35,810	107,430	220,585	110,292	330,877		
25	CUSTOMER SALES COMPONENT		4,064	2,032	6,096	12,516	6,258	18,775		
26	CUSTOMER MISC OTHER COMPONENT		(14,351)	(7,209)	(21,561)	(44,226)	(22,137)	(66,363)		
27										
28	TOTAL COMPANY	678,177,355	3,262,739	2,285,830	5,548,569	13,779,545	7,134,936	20,914,480		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		29,875,606	18,553,884	48,429,490	139,842,045	52,785,491	192,627,536		
33	ANNUAL NUMBER OF CUSTOMERS		29,402	14,701	44,103	90,671	45,335	136,006		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(be)	(bf)
			SPACE HEATING-1 METER (C)			SPACE HEATING-2 METERS (D)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	31,036,965	21,059,319	52,096,284	742,244	481,982	1,224,226		
6	DEMAND PRODUCTION COMPONENT		20,671,403	12,878,349	33,549,752	470,042	288,079	758,121		
7	DEMAND TRANSMISSION COMPONENT		3,147,637	1,809,107	4,956,744	78,084	42,129	120,213		
8	DEMAND DISTRIBUTION COMPONENT		7,217,925	6,371,863	13,589,788	194,118	151,774	345,892		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		4,619,219	4,077,772	8,696,992	124,229	97,130	221,359		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		1,818,624	1,605,381	3,424,006	48,910	38,239	87,149		
11	DEMAND DISTRIBUTION TRANSFORMATION		780,081	688,710	1,468,790	20,979	16,404	37,384		
12										
13	ENERGY COMPONENT		12,873,175	7,278,528	20,151,703	318,589	170,552	489,141		
14										
15	CUSTOMER COMPONENT	42,527,935	4,203,445	2,101,783	6,305,228	151,529	75,768	227,297		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		1,032,973	516,716	1,549,689	26,293	13,152	39,444		
20	CUSTOMER METERS COMPONENT		851,030	425,626	1,276,656	48,823	24,418	73,241		
21	CUSTOMER METER READING COMPONENT		344,421	172,210	516,631	19,760	9,880	29,639		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		1,182,023	591,009	1,773,032	33,906	16,953	50,858		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		926,275	463,135	1,389,411	26,570	13,285	39,854		
25	CUSTOMER SALES COMPONENT		52,559	26,279	78,838	1,508	754	2,261		
26	CUSTOMER MISC OTHER COMPONENT		(185,837)	(93,192)	(279,029)	(5,330)	(2,672)	(8,002)		
27										
28	TOTAL COMPANY	678,177,355	48,113,585	30,439,631	78,553,216	1,212,361	728,303	1,940,664		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		486,695,188	244,414,178	731,109,367	12,071,887	5,744,085	17,815,972		
33	ANNUAL NUMBER OF CUSTOMERS		380,562	190,281	570,843	10,903	5,451	16,354		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL GENERAL SERVICE						(bm)	(bn)
			REGULAR (PRIMARY & SECONDARY)			OTHER (UNMETERED)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	12,674,370	9,427,011	22,101,380	142,079	89,037	231,116		
6	DEMAND PRODUCTION COMPONENT		9,244,570	5,769,149	15,013,719	107,750	58,878	166,628		
7	DEMAND TRANSMISSION COMPONENT		1,017,622	687,443	1,705,065	10,796	5,864	16,660		
8	DEMAND DISTRIBUTION COMPONENT		2,412,177	2,970,420	5,382,597	23,533	24,295	47,828		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,688,012	2,078,660	3,766,671	15,983	16,500	32,483		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		506,749	624,026	1,130,775	5,279	5,452	10,731		
11	DEMAND DISTRIBUTION TRANSFORMATION		217,417	267,734	485,151	2,271	2,343	4,614		
12										
13	ENERGY COMPONENT		4,733,821	3,269,472	8,003,292	49,989	27,643	77,632		
14										
15	CUSTOMER COMPONENT	42,527,935	2,483,796	1,241,899	3,725,696	54,112	27,117	81,228		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0)	(0)	(0)	0	0	0		
19	CUSTOMER SERVICES COMPONENT		293,249	146,626	439,875	3,001	1,495	4,496		
20	CUSTOMER METERS COMPONENT		1,053,981	526,994	1,580,975	0	0	0		
21	CUSTOMER METER READING COMPONENT		136,240	68,120	204,361	0	0	0		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		657,879	328,939	986,818	33,812	16,907	50,718		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		469,139	234,569	703,708	24,111	12,056	36,168		
25	CUSTOMER SALES COMPONENT		20,790	10,395	31,185	1,069	534	1,603		
26	CUSTOMER MISC OTHER COMPONENT		(147,481)	(73,745)	(221,226)	(7,881)	(3,876)	(11,757)		
27										
28	TOTAL COMPANY	678,177,355	19,891,986	13,938,382	33,830,368	246,180	143,796	389,976		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		176,360,640	108,731,068	285,091,708	1,839,767	892,620	2,732,387		
33	ANNUAL NUMBER OF CUSTOMERS		150,849	75,425	226,274	7,621	3,811	11,432		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SMALL GENERAL SERVICE						(bu)	(bv)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER (bo)	SUMMER (bp)	TOTAL (bq)	WINTER (br)	SUMMER (bs)	TOTAL (bt)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	984,768	585,427	1,570,195	500,462	266,762	767,224		
6	DEMAND PRODUCTION COMPONENT		659,004	361,692	1,020,696	304,571	156,915	461,486		
7	DEMAND TRANSMISSION COMPONENT		84,759	41,912	126,671	44,419	18,762	63,181		
8	DEMAND DISTRIBUTION COMPONENT		241,005	181,823	422,828	151,472	91,085	242,557		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		167,561	126,411	293,972	105,293	63,316	168,609		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		51,396	38,776	90,172	32,315	19,432	51,747		
11	DEMAND DISTRIBUTION TRANSFORMATION		22,048	16,636	38,685	13,864	8,337	22,201		
12										
13	ENERGY COMPONENT		389,663	199,224	588,888	202,563	89,405	291,969		
14										
15	CUSTOMER COMPONENT	42,527,935	157,682	78,845	236,527	85,574	42,789	128,363		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0)	(0)	(0)	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		23,813	11,912	35,724	13,667	6,835	20,502		
20	CUSTOMER METERS COMPONENT		65,519	32,768	98,286	44,781	22,393	67,174		
21	CUSTOMER METER READING COMPONENT		8,189	4,094	12,283	5,810	2,905	8,715		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		39,555	19,777	59,332	14,016	7,008	21,025		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		28,207	14,103	42,310	9,995	4,998	14,993		
25	CUSTOMER SALES COMPONENT		1,250	625	1,875	443	221	664		
26	CUSTOMER MISC OTHER COMPONENT		(8,850)	(4,434)	(13,284)	(3,139)	(1,571)	(4,710)		
27										
28	TOTAL COMPANY	678,177,355	1,532,113	863,497	2,395,610	788,598	398,957	1,187,556		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		14,867,770	6,588,161	21,455,930	7,801,199	2,988,525	10,789,724		
33	ANNUAL NUMBER OF CUSTOMERS		9,075	4,537	13,612	3,221	1,611	4,832		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(cc)	(cd)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	17,462	9,257	26,719	26,571,053	17,998,947	44,569,999		
6	DEMAND PRODUCTION COMPONENT		13,269	6,642	19,911	20,467,534	12,322,681	32,790,215		
7	DEMAND TRANSMISSION COMPONENT		1,559	645	2,205	1,988,875	1,337,840	3,326,715		
8	DEMAND DISTRIBUTION COMPONENT		2,634	1,970	4,604	4,114,644	4,338,426	8,453,069		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		2,634	1,970	4,604	2,921,367	3,080,250	6,001,617		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)	835,027	880,449	1,715,475		
11	DEMAND DISTRIBUTION TRANSFORMATION		0	0	0	358,250	377,727	735,976		
12										
13	ENERGY COMPONENT		7,700	3,427	11,127	9,891,867	7,182,957	17,074,824		
14										
15	CUSTOMER COMPONENT	42,527,935	4,326	2,163	6,490	1,636,065	818,000	2,454,065		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		0	0	0	425,907	212,935	638,842		
20	CUSTOMER METERS COMPONENT		3,861	1,930	5,791	712,009	355,986	1,067,995		
21	CUSTOMER METER READING COMPONENT		22	11	32	25,508	12,754	38,261		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		284	142	426	302,209	151,105	453,314		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		176	88	264	187,299	93,650	280,949		
25	CUSTOMER SALES COMPONENT		4	2	5	3,892	1,946	5,839		
26	CUSTOMER MISC OTHER COMPONENT		(19)	(10)	(29)	(20,760)	(10,375)	(31,134)		
27										
28	TOTAL COMPANY	678,177,355	29,488	14,848	44,336	38,098,984	25,999,904	64,098,888		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		307,598	110,793	418,391	366,918,159	241,412,462	608,330,621		
33	ANNUAL NUMBER OF CUSTOMERS		27	13	40	28,384	14,192	42,576		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(ck)	(cl)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	4,429,091	2,586,162	7,015,254	863,912	517,481	1,381,394		
6	DEMAND PRODUCTION COMPONENT		3,256,158	1,756,914	5,013,072	627,499	345,978	973,477		
7	DEMAND TRANSMISSION COMPONENT		372,315	186,033	558,348	74,357	38,295	112,651		
8	DEMAND DISTRIBUTION COMPONENT		800,619	643,214	1,443,833	162,057	133,208	295,266		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		569,926	457,876	1,027,802	115,405	94,861	210,266		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		161,430	129,696	291,126	32,646	26,835	59,481		
11	DEMAND DISTRIBUTION TRANSFORMATION		69,264	55,642	124,906	14,006	11,512	25,518		
12										
13	ENERGY COMPONENT		1,836,600	996,759	2,833,359	366,563	205,711	572,274		
14										
15	CUSTOMER COMPONENT	42,527,935	157,463	78,719	236,182	46,425	23,211	69,635		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0)	(0)	(0)	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		71,670	35,824	107,494	14,625	7,311	21,936		
20	CUSTOMER METERS COMPONENT		29,171	14,583	43,754	15,780	7,889	23,669		
21	CUSTOMER METER READING COMPONENT		2,897	1,448	4,345	1,567	784	2,351		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		34,354	17,177	51,531	9,241	4,621	13,862		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		21,291	10,646	31,937	5,727	2,864	8,591		
25	CUSTOMER SALES COMPONENT		442	221	664	119	60	179		
26	CUSTOMER MISC OTHER COMPONENT		(2,363)	(1,180)	(3,543)	(635)	(317)	(952)		
27										
28	TOTAL COMPANY	678,177,355	6,423,154	3,661,641	10,084,795	1,276,900	746,403	2,023,303		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		69,713,449	33,383,041	103,096,491	13,887,402	6,929,948	20,817,351		
33	ANNUAL NUMBER OF CUSTOMERS		3,227	1,614	4,841	868	434	1,302		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERVICE						(cs)	(ct)
			PRIMARY			SECONDARY				
			WINTER (cm)	SUMMER (cn)	TOTAL (co)	WINTER (cp)	SUMMER (cq)	TOTAL (cr)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	10,754,279	6,419,226	17,173,505	50,720,137	30,843,577	81,563,714		
6	DEMAND PRODUCTION COMPONENT		8,764,124	4,887,685	13,651,809	40,835,119	23,034,151	63,869,270		
7	DEMAND TRANSMISSION COMPONENT		785,371	466,172	1,251,544	3,640,941	2,223,228	5,864,169		
8	DEMAND DISTRIBUTION COMPONENT		1,204,783	1,065,369	2,270,152	6,244,077	5,586,198	11,830,275		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		1,204,783	1,065,369	2,270,152	5,597,969	4,981,386	10,579,355		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)	(0)	(0)	(0)		
11	DEMAND DISTRIBUTION TRANSFORMATION		(0)	(0)	(0)	646,108	604,812	1,250,920		
12										
13	ENERGY COMPONENT		4,185,035	2,802,116	6,987,151	19,423,240	13,378,992	32,802,232		
14										
15	CUSTOMER COMPONENT	42,527,935	95,253	47,625	142,878	664,520	332,257	996,778		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		64,425	32,211	96,637	140,408	70,200	210,607		
21	CUSTOMER METER READING COMPONENT		301	150	451	5,099	2,549	7,648		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		17,099	8,550	25,649	290,723	145,362	436,085		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		13,599	6,800	20,399	231,214	115,607	346,821		
25	CUSTOMER SALES COMPONENT		46	23	69	778	389	1,167		
26	CUSTOMER MISC OTHER COMPONENT		(218)	(109)	(327)	(3,700)	(1,849)	(5,549)		
27										
28	TOTAL COMPANY	678,177,355	15,034,566	9,268,967	24,303,533	70,807,897	44,554,827	115,362,724		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		160,415,778	95,397,468	255,813,246	722,158,832	449,339,936	1,171,498,768		
33	ANNUAL NUMBER OF CUSTOMERS		334	167	501	5,679	2,839	8,518		
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Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(da)	(db)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	30,614,218	17,032,048	47,646,267	3,818,388	2,192,981	6,011,369		
6	DEMAND PRODUCTION COMPONENT		24,349,675	12,693,150	37,042,825	3,039,350	1,628,749	4,668,099		
7	DEMAND TRANSMISSION COMPONENT		2,400,947	1,172,324	3,573,272	305,440	157,814	463,253		
8	DEMAND DISTRIBUTION COMPONENT		3,863,596	3,166,574	7,030,170	473,598	406,418	880,016		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		3,472,954	2,827,805	6,300,759	424,687	362,277	786,965		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)	(0)	(0)	(0)		
11	DEMAND DISTRIBUTION TRANSFORMATION		390,642	338,769	729,410	48,911	44,141	93,051		
12										
13	ENERGY COMPONENT		12,662,506	7,040,151	19,702,657	1,610,460	949,310	2,559,770		
14										
15	CUSTOMER COMPONENT	42,527,935	242,974	121,486	364,460	52,319	26,159	78,479		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0)	(0)	(0)	(0)	(0)	(0)		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		24,483	12,240	36,723	8,211	4,105	12,316		
21	CUSTOMER METER READING COMPONENT		2,126	1,063	3,189	847	424	1,271		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		121,197	60,599	181,795	24,233	12,116	36,349		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		96,388	48,194	144,583	19,272	9,636	28,909		
25	CUSTOMER SALES COMPONENT		324	162	486	65	32	97		
26	CUSTOMER MISC OTHER COMPONENT		(1,545)	(771)	(2,317)	(308)	(154)	(463)		
27										
28	TOTAL COMPANY	678,177,355	43,519,698	24,193,686	67,713,384	5,481,167	3,168,451	8,649,618		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		479,981,013	234,573,184	714,554,197	60,812,034	31,819,915	92,631,949		
33	ANNUAL NUMBER OF CUSTOMERS		2,367	1,184	3,551	473	237	710		
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE					(di)	(dj)
			PRIMARY			SECONDARY (NO USE)			
			WINTER (dc)	SUMMER (dd)	TOTAL (de)	WINTER (df)	SUMMER (dg)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE									
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	0.000%	
2									
3	REVENUES REQUIRED								
4	-----								
5	DEMAND COMPONENT	458,590,615	2,171,698	1,089,590	3,261,287	0	0	0	
6	DEMAND PRODUCTION COMPONENT		1,649,561	826,518	2,476,078	0	0	0	
7	DEMAND TRANSMISSION COMPONENT		157,937	68,946	226,883	0	0	0	
8	DEMAND DISTRIBUTION COMPONENT		364,200	194,126	558,326	0	0	0	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		364,200	194,126	558,326	0	0	0	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)	0	0	0	
11	DEMAND DISTRIBUTION TRANSFORMATION		(0)	(0)	(0)	0	0	0	
12									
13	ENERGY COMPONENT		760,184	432,964	1,193,148	0	0	0	
14									
15	CUSTOMER COMPONENT	42,527,935	1,402	701	2,103	0	0	0	
16									
17									
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0	
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0	
20	CUSTOMER METERS COMPONENT		1,545	773	2,317	0	0	0	
21	CUSTOMER METER READING COMPONENT		7	4	11	0	0	0	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0	
23									
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4	2	5	0	0	0	
25	CUSTOMER SALES COMPONENT		1	1	2	0	0	0	
26	CUSTOMER MISC OTHER COMPONENT		(154)	(77)	(232)	0	0	0	
27									
28	TOTAL COMPANY	678,177,355	2,933,284	1,523,255	4,456,539	0	0	0	
29									
30									
31									
32	ANNUAL BOOKED KWH SALES @ METER (WN)		29,293,973	14,656,985	43,950,958	0	0	0	
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12	0	0	0	
34									
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Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

Schedule PMN-3
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE						(dq)	(dr)
			SUBSTATION			TRANSMISSION				
			WINTER (dk)	SUMMER (dl)	TOTAL (dm)	WINTER (dn)	SUMMER (do)	TOTAL (dp)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	REVENUES REQUIRED									
4	-----									
5	DEMAND COMPONENT	458,590,615	768,173	411,234	1,179,407	3,401,235	1,677,027	5,078,263		
6	DEMAND PRODUCTION COMPONENT		679,723	362,174	1,041,897	3,057,953	1,531,648	4,589,601		
7	DEMAND TRANSMISSION COMPONENT		62,627	33,028	95,654	343,282	145,380	488,662		
8	DEMAND DISTRIBUTION COMPONENT		25,823	16,032	41,855	(0)	(0)	(0)		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		25,823	16,032	41,855	(0)	(0)	(0)		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0)	(0)	(0)	0	0	0		
11	DEMAND DISTRIBUTION TRANSFORMATION		(0)	(0)	(0)	0	0	0		
12										
13	ENERGY COMPONENT		303,591	208,608	512,199	1,617,635	914,684	2,532,319		
14										
15	CUSTOMER COMPONENT	42,527,935	3,025	1,512	4,537	3,025	1,512	4,537		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0	0	0	0	0	0		
19	CUSTOMER SERVICES COMPONENT		0	0	0	0	0	0		
20	CUSTOMER METERS COMPONENT		3,164	1,582	4,746	3,164	1,582	4,745		
21	CUSTOMER METER READING COMPONENT		7	4	11	7	4	11		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0	0	0	0	0	0		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		4	2	5	4	2	5		
25	CUSTOMER SALES COMPONENT		1	0	1	1	0	1		
26	CUSTOMER MISC OTHER COMPONENT		(151)	(75)	(226)	(151)	(75)	(226)		
27										
28	TOTAL COMPANY	678,177,355	1,074,788	621,355	1,696,143	5,021,895	2,593,224	7,615,119		
29										
30										
31										
32	ANNUAL BOOKED KWH SALES @ METER (WN)		11,642,591	7,264,930	18,907,522	63,903,887	31,924,556	95,828,443		
33	ANNUAL NUMBER OF CUSTOMERS		8	4	12	8	4	12		
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
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TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS RETAIL	RESIDENTIAL	SMALL GEN. SERVICE	MEDIUM GEN. SERVICE	LARGE GEN. SERVICE	LARGE PWR SERVICE	OFF-PEAK LIGHTING	OTHER LIGHTING	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE											
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%	8.571%	8.571%	
2											
3	\$ / KWH										
4	-----										
5	DEMAND COMPONENT		0.0724	0.0759	0.0771	0.0723	0.0682	0.0600	0.0693	0.0686	
6	DEMAND PRODUCTION COMPONENT		0.0509	0.0481	0.0521	0.0530	0.0534	0.0511	0.0575	0.0573	
7	DEMAND TRANSMISSION COMPONENT		0.0060	0.0069	0.0060	0.0055	0.0050	0.0051	0.0074	0.0069	
8	DEMAND DISTRIBUTION COMPONENT		0.0155	0.0209	0.0190	0.0139	0.0099	0.0038	0.0044	0.0043	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0113	0.0138	0.0133	0.0099	0.0089	0.0038	0.0044	0.0043	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0027	0.0050	0.0040	0.0028	(0.0000)	(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0015	0.0021	0.0017	0.0012	0.0009	(0.0000)	(0.0000)	(0.0000)	
12											
13	ENERGY COMPONENT		0.0279	0.0281	0.0280	0.0280	0.0278	0.0267	0.0275	0.0273	
14											
15	CUSTOMER COMPONENT		0.0067	0.0098	0.0130	0.0038	0.0007	0.0001	0.0012	0.3049	
16											
17											
18	CUSTOMER LIGHTING COMPONENT		0.0010	0.0000	0.0000	(0.0000)	(0.0000)	0.0000	0.0000	0.3049	
19	CUSTOMER SERVICES COMPONENT		0.0012	0.0021	0.0016	0.0010	0.0000	0.0000	0.0000	(0.0000)	
20	CUSTOMER METERS COMPONENT		0.0015	0.0021	0.0055	0.0016	0.0002	0.0001	0.0009	0.0000	
21	CUSTOMER METER READING COMPONENT		0.0004	0.0009	0.0007	0.0001	0.0000	0.0000	0.0004	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0016	0.0028	0.0035	0.0007	0.0003	0.0000	(0.0000)	0.0000	
23											
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0012	0.0022	0.0025	0.0004	0.0002	0.0000	(0.0000)	0.0000	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	(0.0000)	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		(0.0002)	(0.0004)	(0.0008)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	0.0000	
27											
28	TOTAL COMPANY		0.1070	0.1139	0.1181	0.1041	0.0967	0.0868	0.0980	0.4008	
29											
30											
31	\$/MO/CUST										
32	-----										
33	CUSTOMER COMPONENT		\$14.54	\$10.89	\$16.29	\$56.74	\$119.17	\$310.50	\$3.13	\$178.33	
34											
35											
36	CUSTOMER LIGHTING COMPONENT										
37	CUSTOMER SERVICES COMPONENT		\$2.50	\$2.37	\$1.95	\$15.76	\$0.00	\$0.00	\$0.00	(\$0.00)	
38	CUSTOMER METERS COMPONENT		\$3.20	\$2.37	\$6.82	\$23.41	\$26.83	\$328.02	\$2.23	\$0.00	
39	CUSTOMER METER READING COMPONENT		\$0.94	\$0.96	\$0.88	\$0.92	\$0.95	\$0.90	\$0.90	\$0.00	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.51	\$3.11	\$4.36	\$10.65	\$51.20	\$0.00	(\$0.00)	\$0.00	
41											
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.70	\$2.44	\$3.11	\$6.60	\$40.72	\$0.44	(\$0.00)	\$0.00	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.12	(\$0.00)	\$0.00	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.53)	(\$0.49)	(\$0.98)	(\$0.73)	(\$0.65)	(\$18.99)	(\$0.00)	\$0.00	

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
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TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL			(n)	SMALL GENERAL SERVICE			(r)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(k)	(l)	(m)		(o)	(p)	(q)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%		8.571%	8.571%	8.571%	
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0707	0.0831	0.0759		0.0712	0.0870	0.0771	
6	DEMAND PRODUCTION COMPONENT		0.0473	0.0491	0.0481		0.0514	0.0532	0.0521	
7	DEMAND TRANSMISSION COMPONENT		0.0066	0.0073	0.0069		0.0058	0.0063	0.0060	
8	DEMAND DISTRIBUTION COMPONENT		0.0168	0.0267	0.0209		0.0141	0.0274	0.0190	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0111	0.0177	0.0138		0.0098	0.0192	0.0133	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0040	0.0063	0.0050		0.0030	0.0058	0.0040	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0017	0.0027	0.0021		0.0013	0.0025	0.0017	
12										
13	ENERGY COMPONENT		0.0271	0.0295	0.0281		0.0268	0.0301	0.0280	
14										
15	CUSTOMER COMPONENT		0.0113	0.0078	0.0098		0.0138	0.0117	0.0130	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
19	CUSTOMER SERVICES COMPONENT		0.0025	0.0017	0.0021		0.0017	0.0014	0.0016	
20	CUSTOMER METERS COMPONENT		0.0025	0.0017	0.0021		0.0058	0.0049	0.0055	
21	CUSTOMER METER READING COMPONENT		0.0010	0.0007	0.0009		0.0007	0.0006	0.0007	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0032	0.0022	0.0028		0.0037	0.0031	0.0035	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0025	0.0018	0.0022		0.0026	0.0022	0.0025	
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001		0.0001	0.0001	0.0001	
26	CUSTOMER MISC OTHER COMPONENT		(0.0005)	(0.0004)	(0.0004)		(0.0008)	(0.0007)	(0.0008)	
27										
28	TOTAL COMPANY		0.1092	0.1205	0.1139		0.1118	0.1287	0.1181	
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.89	\$10.89	\$10.89		\$16.29	\$16.29	\$16.29	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$2.36	\$2.37	\$2.37		\$1.95	\$1.95	\$1.95	
38	CUSTOMER METERS COMPONENT		\$2.37	\$2.37	\$2.37		\$6.82	\$6.82	\$6.82	
39	CUSTOMER METER READING COMPONENT		\$0.96	\$0.96	\$0.96		\$0.88	\$0.88	\$0.88	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11		\$4.36	\$4.36	\$4.36	
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44		\$3.11	\$3.11	\$3.11	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14		\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.49)	(\$0.49)	(\$0.49)		(\$0.98)	(\$0.98)	(\$0.98)	

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE			(v)	LARGE GENERAL SERVICE			(z)
			WINTER	SUMMER	TOTAL		WINTER	SUMMER	TOTAL	
	(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%		8.571%	8.571%	8.571%	
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0707	0.0749	0.0723		0.0674	0.0696	0.0682	
6	DEMAND PRODUCTION COMPONENT		0.0540	0.0512	0.0530		0.0541	0.0521	0.0534	
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0055	0.0055		0.0050	0.0050	0.0050	
8	DEMAND DISTRIBUTION COMPONENT		0.0113	0.0182	0.0139		0.0083	0.0126	0.0099	
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0080	0.0129	0.0099		0.0075	0.0114	0.0089	
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0023	0.0037	0.0028		(0.0000)	(0.0000)	(0.0000)	
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0010	0.0016	0.0012		0.0008	0.0012	0.0009	
12										
13	ENERGY COMPONENT		0.0268	0.0298	0.0280		0.0266	0.0298	0.0278	
14										
15	CUSTOMER COMPONENT		0.0041	0.0033	0.0038		0.0007	0.0007	0.0007	
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0.0000)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
19	CUSTOMER SERVICES COMPONENT		0.0011	0.0009	0.0010		0.0000	0.0000	0.0000	
20	CUSTOMER METERS COMPONENT		0.0017	0.0013	0.0016		0.0002	0.0001	0.0002	
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001		0.0000	0.0000	0.0000	
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0008	0.0006	0.0007		0.0003	0.0003	0.0003	
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0005	0.0004	0.0004		0.0003	0.0002	0.0002	
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	
26	CUSTOMER MISC OTHER COMPONENT		(0.0001)	(0.0000)	(0.0000)		(0.0000)	(0.0000)	(0.0000)	
27										
28	TOTAL COMPANY		0.1017	0.1079	0.1041		0.0947	0.1001	0.0967	
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$56.74	\$56.73	\$56.74		\$119.17	\$119.17	\$119.17	
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$15.76	\$15.76	\$15.76		\$0.00	\$0.00	\$0.00	
38	CUSTOMER METERS COMPONENT		\$23.41	\$23.40	\$23.41		\$26.83	\$26.83	\$26.83	
39	CUSTOMER METER READING COMPONENT		\$0.92	\$0.92	\$0.92		\$0.95	\$0.95	\$0.95	
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.65	\$10.65	\$10.65		\$51.20	\$51.20	\$51.20	
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.60	\$6.60	\$6.60		\$40.72	\$40.72	\$40.72	
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14		\$0.14	\$0.14	\$0.14	
44	CUSTOMER MISC OTHER COMPONENT		(\$0.73)	(\$0.73)	(\$0.73)		(\$0.65)	(\$0.65)	(\$0.65)	

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE			(ad)	(ae)	(af)	(ag)	(ah)
			WINTER	SUMMER	TOTAL					
	(a)	(b)	(aa)	(ab)	(ac)					
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%					
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0605	0.0590	0.0600					
6	DEMAND PRODUCTION COMPONENT		0.0514	0.0505	0.0511					
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0046	0.0051					
8	DEMAND DISTRIBUTION COMPONENT		0.0037	0.0039	0.0038					
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0037	0.0039	0.0038					
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)					
11	DEMAND DISTRIBUTION TRANSFORMATION		(0.0000)	(0.0000)	(0.0000)					
12										
13	ENERGY COMPONENT		0.0256	0.0289	0.0267					
14										
15	CUSTOMER COMPONENT		0.0001	0.0001	0.0001					
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000					
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000					
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001					
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000					
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000					
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000					
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000					
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)					
27										
28	TOTAL COMPANY		0.0861	0.0880	0.0868					
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$310.49	\$310.50	\$310.50					
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00					
38	CUSTOMER METERS COMPONENT		\$328.02	\$328.03	\$328.02					
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90					
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00					
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44					
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.12	\$0.12					
44	CUSTOMER MISC OTHER COMPONENT		(\$18.99)	(\$18.99)	(\$18.99)					

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
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 TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(ao)	(ap)
			GENERAL USE (A)			TIME OF DAY (TOD)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ai)	(aj)	(ak)	(al)	(am)	(an)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0754	0.0816	0.0783	0.0763	0.0848	0.0801		
6	DEMAND PRODUCTION COMPONENT		0.0511	0.0476	0.0495	0.0528	0.0505	0.0518		
7	DEMAND TRANSMISSION COMPONENT		0.0067	0.0073	0.0070	0.0066	0.0073	0.0069		
8	DEMAND DISTRIBUTION COMPONENT		0.0176	0.0267	0.0219	0.0169	0.0270	0.0214		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0118	0.0179	0.0146	0.0113	0.0180	0.0143		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0041	0.0062	0.0051	0.0040	0.0063	0.0050		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0017	0.0027	0.0022	0.0017	0.0027	0.0021		
12										
13	ENERGY COMPONENT		0.0276	0.0295	0.0285	0.0273	0.0297	0.0284		
14										
15	CUSTOMER COMPONENT		0.0129	0.0073	0.0102	0.0187	0.0116	0.0155		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0027	0.0015	0.0021	0.0026	0.0016	0.0021		
20	CUSTOMER METERS COMPONENT		0.0027	0.0015	0.0022	0.0095	0.0059	0.0079		
21	CUSTOMER METER READING COMPONENT		0.0011	0.0006	0.0009	0.0010	0.0006	0.0008		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0038	0.0021	0.0030	0.0034	0.0021	0.0028		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0030	0.0017	0.0024	0.0026	0.0016	0.0022		
25	CUSTOMER SALES COMPONENT		0.0002	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0006)	(0.0003)	(0.0005)	(0.0005)	(0.0003)	(0.0004)		
27										
28	TOTAL COMPANY		0.1159	0.1183	0.1170	0.1223	0.1261	0.1240		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.52	\$10.52	\$10.52	\$17.28	\$17.28	\$17.28		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$2.18	\$2.18	\$2.18	\$2.36	\$2.36	\$2.36		
38	CUSTOMER METERS COMPONENT		\$2.24	\$2.24	\$2.24	\$8.82	\$8.82	\$8.82		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$0.91	\$0.91	\$0.91		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.11	\$3.11	\$3.11		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44	\$2.44	\$2.44	\$2.44		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(aw)	(ax)
			WATER HEATING (B)			SEPARATE METERED - SPACE/WATER HTG (E)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0721	0.0852	0.0771	0.0628	0.0925	0.0710		
6	DEMAND PRODUCTION COMPONENT		0.0474	0.0522	0.0492	0.0387	0.0550	0.0432		
7	DEMAND TRANSMISSION COMPONENT		0.0065	0.0074	0.0069	0.0064	0.0074	0.0067		
8	DEMAND DISTRIBUTION COMPONENT		0.0182	0.0256	0.0210	0.0177	0.0300	0.0211		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0123	0.0174	0.0143	0.0114	0.0192	0.0135		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0041	0.0058	0.0047	0.0045	0.0076	0.0053		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0018	0.0025	0.0020	0.0019	0.0032	0.0023		
12										
13	ENERGY COMPONENT		0.0269	0.0297	0.0280	0.0261	0.0299	0.0271		
14										
15	CUSTOMER COMPONENT		0.0103	0.0083	0.0095	0.0096	0.0128	0.0105		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0021	0.0017	0.0019	0.0022	0.0029	0.0024		
20	CUSTOMER METERS COMPONENT		0.0022	0.0018	0.0020	0.0029	0.0038	0.0032		
21	CUSTOMER METER READING COMPONENT		0.0009	0.0007	0.0008	0.0012	0.0016	0.0013		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0031	0.0025	0.0028	0.0020	0.0027	0.0022		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0024	0.0019	0.0022	0.0016	0.0021	0.0017		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0005)	(0.0004)	(0.0004)	(0.0003)	(0.0004)	(0.0003)		
27										
28	TOTAL COMPANY		0.1092	0.1232	0.1146	0.0985	0.1352	0.1086		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$10.45	\$10.45	\$10.45	\$14.88	\$14.88	\$14.88		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$2.11	\$2.11	\$2.11	\$3.41	\$3.41	\$3.41		
38	CUSTOMER METERS COMPONENT		\$2.24	\$2.24	\$2.24	\$4.47	\$4.47	\$4.47		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$1.81	\$1.81	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.10	\$3.10	\$3.10		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.44	\$2.44	\$2.44	\$2.43	\$2.43	\$2.43		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)		

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL						(be)	(bf)
			SPACE HEATING-1 METER (C)			SPACE HEATING-2 METERS (D)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0638	0.0862	0.0713	0.0615	0.0839	0.0687		
6	DEMAND PRODUCTION COMPONENT		0.0425	0.0527	0.0459	0.0389	0.0502	0.0426		
7	DEMAND TRANSMISSION COMPONENT		0.0065	0.0074	0.0068	0.0065	0.0073	0.0067		
8	DEMAND DISTRIBUTION COMPONENT		0.0148	0.0261	0.0186	0.0161	0.0264	0.0194		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0095	0.0167	0.0119	0.0103	0.0169	0.0124		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0037	0.0066	0.0047	0.0041	0.0067	0.0049		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0016	0.0028	0.0020	0.0017	0.0029	0.0021		
12										
13	ENERGY COMPONENT		0.0265	0.0298	0.0276	0.0264	0.0297	0.0275		
14										
15	CUSTOMER COMPONENT		0.0086	0.0086	0.0086	0.0126	0.0132	0.0128		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0021	0.0021	0.0021	0.0022	0.0023	0.0022		
20	CUSTOMER METERS COMPONENT		0.0017	0.0017	0.0017	0.0040	0.0043	0.0041		
21	CUSTOMER METER READING COMPONENT		0.0007	0.0007	0.0007	0.0016	0.0017	0.0017		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0024	0.0024	0.0024	0.0028	0.0030	0.0029		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0019	0.0019	0.0019	0.0022	0.0023	0.0022		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0004)	(0.0004)	(0.0004)	(0.0004)	(0.0005)	(0.0004)		
27										
28	TOTAL COMPANY		0.0989	0.1245	0.1074	0.1004	0.1268	0.1089		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$11.05	\$11.05	\$11.05	\$13.90	\$13.90	\$13.90		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$2.71	\$2.72	\$2.71	\$2.41	\$2.41	\$2.41		
38	CUSTOMER METERS COMPONENT		\$2.24	\$2.24	\$2.24	\$4.48	\$4.48	\$4.48		
39	CUSTOMER METER READING COMPONENT		\$0.91	\$0.91	\$0.91	\$1.81	\$1.81	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$3.11	\$3.11	\$3.11	\$3.11	\$3.11	\$3.11		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$2.43	\$2.43	\$2.43	\$2.44	\$2.44	\$2.44		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)	(\$0.49)		

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SMALL GENERAL SERVICE						(bm)	(bn)
			REGULAR (PRIMARY & SECONDARY)			OTHER (UNMETERED)				
			WINTER (bg)	SUMMER (bh)	TOTAL (bi)	WINTER (bj)	SUMMER (bk)	TOTAL (bl)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0719	0.0867	0.0775	0.0772	0.0997	0.0846		
6	DEMAND PRODUCTION COMPONENT		0.0524	0.0531	0.0527	0.0586	0.0660	0.0610		
7	DEMAND TRANSMISSION COMPONENT		0.0058	0.0063	0.0060	0.0059	0.0066	0.0061		
8	DEMAND DISTRIBUTION COMPONENT		0.0137	0.0273	0.0189	0.0128	0.0272	0.0175		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0096	0.0191	0.0132	0.0087	0.0185	0.0119		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0029	0.0057	0.0040	0.0029	0.0061	0.0039		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0012	0.0025	0.0017	0.0012	0.0026	0.0017		
12										
13	ENERGY COMPONENT		0.0268	0.0301	0.0281	0.0272	0.0310	0.0284		
14										
15	CUSTOMER COMPONENT		0.0141	0.0114	0.0131	0.0294	0.0304	0.0297		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0017	0.0013	0.0015	0.0016	0.0017	0.0016		
20	CUSTOMER METERS COMPONENT		0.0060	0.0048	0.0055	0.0000	0.0000	0.0000		
21	CUSTOMER METER READING COMPONENT		0.0008	0.0006	0.0007	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0037	0.0030	0.0035	0.0184	0.0189	0.0186		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0027	0.0022	0.0025	0.0131	0.0135	0.0132		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0006	0.0006	0.0006		
26	CUSTOMER MISC OTHER COMPONENT		(0.0008)	(0.0007)	(0.0008)	(0.0043)	(0.0043)	(0.0043)		
27										
28	TOTAL COMPANY		0.1128	0.1282	0.1187	0.1338	0.1611	0.1427		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$16.47	\$16.47	\$16.47	\$7.10	\$7.12	\$7.11		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$1.94	\$1.94	\$1.94	\$0.39	\$0.39	\$0.39		
38	CUSTOMER METERS COMPONENT		\$6.99	\$6.99	\$6.99	\$0.00	\$0.00	\$0.00		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.00	\$0.00	\$0.00		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.36	\$4.36	\$4.36	\$4.44	\$4.44	\$4.44		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$3.11	\$3.11	\$3.11	\$3.16	\$3.16	\$3.16		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.98)	(\$0.98)	(\$0.98)	(\$1.03)	(\$1.02)	(\$1.03)		

Kansas City Power & Light Company
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 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SMALL GENERAL SERVICE						(bu)	(bv)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER (bo)	SUMMER (bp)	TOTAL (bq)	WINTER (br)	SUMMER (bs)	TOTAL (bt)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0662	0.0889	0.0732	0.0642	0.0893	0.0711		
6	DEMAND PRODUCTION COMPONENT		0.0443	0.0549	0.0476	0.0390	0.0525	0.0428		
7	DEMAND TRANSMISSION COMPONENT		0.0057	0.0064	0.0059	0.0057	0.0063	0.0059		
8	DEMAND DISTRIBUTION COMPONENT		0.0162	0.0276	0.0197	0.0194	0.0305	0.0225		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0113	0.0192	0.0137	0.0135	0.0212	0.0156		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0035	0.0059	0.0042	0.0041	0.0065	0.0048		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0015	0.0025	0.0018	0.0018	0.0028	0.0021		
12										
13	ENERGY COMPONENT		0.0262	0.0302	0.0274	0.0260	0.0299	0.0271		
14										
15	CUSTOMER COMPONENT		0.0106	0.0120	0.0110	0.0110	0.0143	0.0119		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0016	0.0018	0.0017	0.0018	0.0023	0.0019		
20	CUSTOMER METERS COMPONENT		0.0044	0.0050	0.0046	0.0057	0.0075	0.0062		
21	CUSTOMER METER READING COMPONENT		0.0006	0.0006	0.0006	0.0007	0.0010	0.0008		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0027	0.0030	0.0028	0.0018	0.0023	0.0019		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0019	0.0021	0.0020	0.0013	0.0017	0.0014		
25	CUSTOMER SALES COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
26	CUSTOMER MISC OTHER COMPONENT		(0.0006)	(0.0007)	(0.0006)	(0.0004)	(0.0005)	(0.0004)		
27										
28	TOTAL COMPANY		0.1030	0.1311	0.1117	0.1011	0.1335	0.1101		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$17.38	\$17.38	\$17.38	\$26.56	\$26.57	\$26.57		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$2.62	\$2.63	\$2.62	\$4.24	\$4.24	\$4.24		
38	CUSTOMER METERS COMPONENT		\$7.22	\$7.22	\$7.22	\$13.90	\$13.90	\$13.90		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.80	\$1.80	\$1.80		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$4.36	\$4.36	\$4.36	\$4.35	\$4.35	\$4.35		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$3.11	\$3.11	\$3.11	\$3.10	\$3.10	\$3.10		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.98)	(\$0.98)	(\$0.98)	(\$0.97)	(\$0.98)	(\$0.97)		

Kansas City Power & Light Company
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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE						(cc)	(cd)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0568	0.0836	0.0639	0.0724	0.0746	0.0733		
6	DEMAND PRODUCTION COMPONENT		0.0431	0.0599	0.0476	0.0558	0.0510	0.0539		
7	DEMAND TRANSMISSION COMPONENT		0.0051	0.0058	0.0053	0.0054	0.0055	0.0055		
8	DEMAND DISTRIBUTION COMPONENT		0.0086	0.0178	0.0110	0.0112	0.0180	0.0139		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0086	0.0178	0.0110	0.0080	0.0128	0.0099		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)	0.0023	0.0036	0.0028		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0000	0.0000	0.0000	0.0010	0.0016	0.0012		
12										
13	ENERGY COMPONENT		0.0250	0.0309	0.0266	0.0270	0.0298	0.0281		
14										
15	CUSTOMER COMPONENT		0.0141	0.0195	0.0155	0.0045	0.0034	0.0040		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0012	0.0009	0.0011		
20	CUSTOMER METERS COMPONENT		0.0126	0.0174	0.0138	0.0019	0.0015	0.0018		
21	CUSTOMER METER READING COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0009	0.0013	0.0010	0.0008	0.0006	0.0007		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0006	0.0008	0.0006	0.0005	0.0004	0.0005		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0001)	(0.0001)	(0.0001)	(0.0001)	(0.0000)	(0.0001)		
27										
28	TOTAL COMPANY		0.0959	0.1340	0.1060	0.1038	0.1077	0.1054		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$162.24	\$162.24	\$162.24	\$57.64	\$57.64	\$57.64		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$15.01	\$15.00	\$15.00		
38	CUSTOMER METERS COMPONENT		\$144.78	\$144.77	\$144.78	\$25.08	\$25.08	\$25.08		
39	CUSTOMER METER READING COMPONENT		\$0.81	\$0.81	\$0.81	\$0.90	\$0.90	\$0.90		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.65	\$10.65	\$10.65	\$10.65	\$10.65	\$10.65		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)		

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	MEDIUM GENERAL SERVICE					(ck)	(cl)	
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER			TOTAL
(a)	(b)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)	(cl)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0635	0.0775	0.0680	0.0622	0.0747	0.0664		
6	DEMAND PRODUCTION COMPONENT		0.0467	0.0526	0.0486	0.0452	0.0499	0.0468		
7	DEMAND TRANSMISSION COMPONENT		0.0053	0.0056	0.0054	0.0054	0.0055	0.0054		
8	DEMAND DISTRIBUTION COMPONENT		0.0115	0.0193	0.0140	0.0117	0.0192	0.0142		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0082	0.0137	0.0100	0.0083	0.0137	0.0101		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		0.0023	0.0039	0.0028	0.0024	0.0039	0.0029		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0010	0.0017	0.0012	0.0010	0.0017	0.0012		
12										
13	ENERGY COMPONENT		0.0263	0.0299	0.0275	0.0264	0.0297	0.0275		
14										
15	CUSTOMER COMPONENT		0.0023	0.0024	0.0023	0.0033	0.0033	0.0033		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0010	0.0011	0.0010	0.0011	0.0011	0.0011		
20	CUSTOMER METERS COMPONENT		0.0004	0.0004	0.0004	0.0011	0.0011	0.0011		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0001	0.0001	0.0001		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0005	0.0005	0.0005	0.0007	0.0007	0.0007		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0003	0.0003	0.0003	0.0004	0.0004	0.0004		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
27										
28	TOTAL COMPANY		0.0921	0.1097	0.0978	0.0919	0.1077	0.0972		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$48.79	\$48.78	\$48.79	\$53.48	\$53.48	\$53.48		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$22.21	\$22.20	\$22.20	\$16.85	\$16.85	\$16.85		
38	CUSTOMER METERS COMPONENT		\$9.04	\$9.04	\$9.04	\$18.18	\$18.18	\$18.18		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.81	\$1.81	\$1.81		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$10.64	\$10.64	\$10.64	\$10.65	\$10.65	\$10.65		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)	(\$0.73)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(cs)	(ct)
			PRIMARY			SECONDARY				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0670	0.0673	0.0671	0.0702	0.0686	0.0696		
6	DEMAND PRODUCTION COMPONENT		0.0546	0.0512	0.0534	0.0565	0.0513	0.0545		
7	DEMAND TRANSMISSION COMPONENT		0.0049	0.0049	0.0049	0.0050	0.0049	0.0050		
8	DEMAND DISTRIBUTION COMPONENT		0.0075	0.0112	0.0089	0.0086	0.0124	0.0101		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0075	0.0112	0.0089	0.0078	0.0111	0.0090		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
11	DEMAND DISTRIBUTION TRANSFORMATION		(0.0000)	(0.0000)	(0.0000)	0.0009	0.0013	0.0011		
12										
13	ENERGY COMPONENT		0.0261	0.0294	0.0273	0.0269	0.0298	0.0280		
14										
15	CUSTOMER COMPONENT		0.0006	0.0005	0.0006	0.0009	0.0007	0.0009		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0004	0.0003	0.0004	0.0002	0.0002	0.0002		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0001	0.0001	0.0001	0.0004	0.0003	0.0004		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0001	0.0001	0.0001	0.0003	0.0003	0.0003		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
27										
28	TOTAL COMPANY		0.0937	0.0972	0.0950	0.0981	0.0992	0.0985		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$285.19	\$285.18	\$285.19	\$117.02	\$117.02	\$117.02		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$192.89	\$192.88	\$192.89	\$24.73	\$24.72	\$24.72		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$51.20	\$51.20	\$51.20	\$51.20	\$51.20	\$51.20		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$40.72	\$40.72	\$40.72	\$40.72	\$40.72	\$40.72		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERVICE						(da)	(db)
			ALL ELECTRIC			SEPARATELY METERED				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER	TOTAL		
(a)	(b)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)			
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0638	0.0726	0.0667	0.0628	0.0689	0.0649		
6	DEMAND PRODUCTION COMPONENT		0.0507	0.0541	0.0518	0.0500	0.0512	0.0504		
7	DEMAND TRANSMISSION COMPONENT		0.0050	0.0050	0.0050	0.0050	0.0050	0.0050		
8	DEMAND DISTRIBUTION COMPONENT		0.0080	0.0135	0.0098	0.0078	0.0128	0.0095		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0072	0.0121	0.0088	0.0070	0.0114	0.0085		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
11	DEMAND DISTRIBUTION TRANSFORMATION		0.0008	0.0014	0.0010	0.0008	0.0014	0.0010		
12										
13	ENERGY COMPONENT		0.0264	0.0300	0.0276	0.0265	0.0298	0.0276		
14										
15	CUSTOMER COMPONENT		0.0005	0.0005	0.0005	0.0009	0.0008	0.0008		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0003	0.0003	0.0003	0.0004	0.0004	0.0004		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0002	0.0002	0.0002	0.0003	0.0003	0.0003		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
27										
28	TOTAL COMPANY		0.0907	0.1031	0.0948	0.0901	0.0996	0.0934		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$102.64	\$102.64	\$102.64	\$110.53	\$110.53	\$110.53		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$10.34	\$10.34	\$10.34	\$17.35	\$17.34	\$17.35		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$1.79	\$1.79	\$1.79		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$51.20	\$51.20	\$51.20	\$51.20	\$51.20	\$51.20		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$40.72	\$40.72	\$40.72	\$40.72	\$40.72	\$40.72		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14		
44	CUSTOMER MISC OTHER COMPONENT		(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)	(\$0.65)		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE POWER SERVICE					(di)	(dj)	
			PRIMARY			SECONDARY (NO USE)				
			WINTER	SUMMER	TOTAL	WINTER	SUMMER			TOTAL
(a)	(b)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	0.000%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0741	0.0743	0.0742	0.0000	0.0000	0.0000		
6	DEMAND PRODUCTION COMPONENT		0.0563	0.0564	0.0563	0.0000	0.0000	0.0000		
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0047	0.0052	0.0000	0.0000	0.0000		
8	DEMAND DISTRIBUTION COMPONENT		0.0124	0.0132	0.0127	0.0000	0.0000	0.0000		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0124	0.0132	0.0127	0.0000	0.0000	0.0000		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
12										
13	ENERGY COMPONENT		0.0260	0.0295	0.0271	0.0000	0.0000	0.0000		
14										
15	CUSTOMER COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0001	0.0001	0.0001	0.0000	0.0000	0.0000		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
27										
28	TOTAL COMPANY		0.1001	0.1039	0.1014	0.0000	0.0000	0.0000		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$175.28	\$175.29	\$175.28	\$0.00	\$0.00	\$0.00		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$193.11	\$193.14	\$193.12	\$0.00	\$0.00	\$0.00		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.00	\$0.00	\$0.00		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44	\$0.00	\$0.00	\$0.00		
43	CUSTOMER SALES COMPONENT		\$0.14	\$0.14	\$0.14	\$0.00	\$0.00	\$0.00		
44	CUSTOMER MISC OTHER COMPONENT		(\$19.31)	(\$19.32)	(\$19.31)	\$0.00	\$0.00	\$0.00		

Kansas City Power & Light Company
 2012 RATE CASE - Direct Filing
 COST OF SERVICE - Kansas Jurisdiction
 TY 12/31/11; known & measurable through 6/30/12

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE POWER SERVICE						(dq)	(dr)
			SUBSTATION			TRANSMISSION				
			WINTER (dk)	SUMMER (dl)	TOTAL (dm)	WINTER (dn)	SUMMER (do)	TOTAL (dp)		
EQUALIZED RATE OF RETURN SUMMARY SCHEDULE										
1	RATE OF RETURN		8.571%	8.571%	8.571%	8.571%	8.571%	8.571%		
2										
3	\$ / KWH									
4	-----									
5	DEMAND COMPONENT		0.0660	0.0566	0.0624	0.0532	0.0525	0.0530		
6	DEMAND PRODUCTION COMPONENT		0.0584	0.0499	0.0551	0.0479	0.0480	0.0479		
7	DEMAND TRANSMISSION COMPONENT		0.0054	0.0045	0.0051	0.0054	0.0046	0.0051		
8	DEMAND DISTRIBUTION COMPONENT		0.0022	0.0022	0.0022	(0.0000)	(0.0000)	(0.0000)		
9	DEMAND DISTRIBUTION PRIMARY COMPONENT		0.0022	0.0022	0.0022	(0.0000)	(0.0000)	(0.0000)		
10	DEMAND DISTRIBUTION SECONDARY COMPONENT		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
11	DEMAND DISTRIBUTION TRANSFORMATION		(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	0.0000		
12										
13	ENERGY COMPONENT		0.0261	0.0287	0.0271	0.0253	0.0287	0.0264		
14										
15	CUSTOMER COMPONENT		0.0003	0.0002	0.0002	0.0000	0.0000	0.0000		
16										
17										
18	CUSTOMER LIGHTING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
19	CUSTOMER SERVICES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
20	CUSTOMER METERS COMPONENT		0.0003	0.0002	0.0003	0.0000	0.0000	0.0000		
21	CUSTOMER METER READING COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
22	CUSTOMER OTHER RECORDS & COLLECTIONS		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
23										
24	CUSTOMER OTHER CUST ACCTS, SERV, INFO		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
25	CUSTOMER SALES COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
26	CUSTOMER MISC OTHER COMPONENT		(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)	(0.0000)		
27										
28	TOTAL COMPANY		0.0923	0.0855	0.0897	0.0786	0.0812	0.0795		
29										
30										
31	\$/MO/CUST									
32	-----									
33	CUSTOMER COMPONENT		\$378.13	\$378.10	\$378.12	\$378.08	\$378.11	\$378.09		
34										
35										
36	CUSTOMER LIGHTING COMPONENT									
37	CUSTOMER SERVICES COMPONENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	CUSTOMER METERS COMPONENT		\$395.51	\$395.46	\$395.49	\$395.44	\$395.49	\$395.46		
39	CUSTOMER METER READING COMPONENT		\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90		
40	CUSTOMER OTHER RECORDS & COLLECTIONS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
41										
42	CUSTOMER OTHER CUST ACCTS, SERV, INFO		\$0.44	\$0.44	\$0.44	\$0.44	\$0.44	\$0.44		
43	CUSTOMER SALES COMPONENT		\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12		
44	CUSTOMER MISC OTHER COMPONENT		(\$18.83)	(\$18.82)	(\$18.83)	(\$18.82)	(\$18.83)	(\$18.82)		

Schedule PMN-4

Detailed Allocation Factor Description

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12
DETAILED ALLOCATION FACTOR DESCRIPTION

<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
1 <u>EXTERNALLY DEVELOPED DEMAND RELATED</u>		
2		
3 PRODUCTION DEMAND (ENE @ GEN) - AVERAGE DEMAND	DEMAVG	INPUT - Sales Data, Source File: BFandWN_TYE 201112_CR.xls, (Monthly Sheets)
4		
5 PRODUCTION DEMAND - 12 CP REMAINING	DEM12CPR	Not used
6		
7 PRODUCTION DEMAND - 12 CP	DEM12CP	INPUT - Average 12 Coincident Peaks, Source File: KCPL Energy and Demand for COSS with out CustGrth.xls, Peak Sheet
8		
9 PRODUCTION DEMAND - 4 CP	DEM4CP	Not used
10		
11 PROD AVERAGE DEMAND (LOWEST MO RT USAGE) - BASE	DEM1A	INPUT - Base Average Demand Lowest Month, Source File: KCPL KS TABLE 2 GENERATION ALLOCATION FACTOR 04-10-12 PMN.xls, Sheet 1
12		
13 PROD REMAINING STEAM (12CP - BASE) - INTERMEDIATE	DEM1B	INPUT - Average 12 Coincident Peaks less Base Average Demand, Source File: KCPL KS TABLE 2 GENERATION ALLOCATION FACTOR 04-10-12 PMN.xls, Sheet 1
14		
15 PROD DEMAND (4 CP - BASE - INTERMEDIATE) - PEAKING	DEM1C	INPUT - Average 4 Coincident Peaks less Base Average Demand less Remaining CP, Source File: KCPL KS TABLE 2 GENERATION ALLOCATION FACTOR 04-10-12 PMN.xls, Sheet 1
16		
17 TOTAL BASE, INTERMEDIATE, & PEAKING	DEM1	DEM1A = DEM1A + DEM1B + DEM1C
18		
19 DIST DEMAND (NCP) - SUBSTATION VOLTAGE	DEM6	INPUT - Maximum Non Coincident Peaks, Source File: KCPLSUMMARY2011.xls, KCPLks2011 Sheet (Excludes Transmission)
20		
21 DIST DEMAND (NCP) - PRIMARY VOLTAGE	DEM8	INPUT - Maximum Non Coincident Peaks, Source File: KCPLSUMMARY2011.xls, KCPLks2011 Sheet (Excludes Substation and Transmission)
22		
23 DIST DEMAND (NCP) - SECONDARY VOLTAGE	DEM7	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands, Source File: KCPLSUMMARY2011.xls, KCPLks2011 Sheet (Secondary only excluding Large General Service & Large Power)
24		
25 DIST DEMAND (NCP) - SECONDARY LINE XFMR	DEM9	INPUT - Average Non Coincident Peaks and Maximum Diversified Demands except Large General Service and Large Power Maximum Diversified Demands, Source File: KCPLSUMMARY2011.xls, KCPLks2011 Sheet (Secondary only)
26		
27 DIST DEMAND (NCP) - PRIMARY LINE XFMR (=DEM8 NA)	DEM10	DEM10 = DEM8 (not used)
28		
29		
30 <u>EXTERNALLY DEVELOPED ENERGY RELATED</u>		
31		
32 ENERGY SALES @ GENERATION WITH LOSSES	ENERGY1	INPUT - Sales Data, Source File: BFandWN_TYE 201112_CR.xls, (Monthly Sheets)
33		
34 ENERGY BOOKED KWH SALES @ METER (WN)	ENERGY2	INPUT - Sales Data, Source File: BFandWN_TYE 201112_CR.xls, (Monthly Sheets)
35		
36 MO ENE @ GEN W/LOSSES * MO AVG FUEL COSTS	ENEFUEL	INPUT - Loss Adjusted Energy Sales @ Generation Ratios * Avg Fuel Cost, Source File: KCPL MONTHLY FUEL COSTS FOR COS MO.xls, Sheet 1
37		

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12
DETAILED ALLOCATION FACTOR DESCRIPTION

<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
38		
39		
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EXTERNALLY DEVELOPED CUSTOMER RELATED

INPUT - Weather Normalized Average Monthly Number of Primary and Secondary Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet

Not used

Not used

INPUT - MDD adjusted for the number of services per customer class, Source File: KCPLSUMMARY2011.xls, KCPLks2011 Sheet (excludes LGS, LPG & lighting).

INPUT - Account 370-Meter Investment (meter portion) based on number of meter and meter cost, Source File: Copy of KCPL-KS Meter Allocation (Acct 370)(C5)(Cust) MAC-Corrected.xls, Kansas Sheet

INPUT - Average Number of Meters, Source File: KCPL-KS Meter Allocation (Acct 370)(C5)(Cust) MAC-Corrected.xls, Kansas Sheet

INPUT - Collections Expense by Rate Class, Source File: KCPL-KS_Customer_Exp_Studies_by Acct 903 (C9)(Deliquent).xls, Allocation-Acct 903 Sheet

Not used

INPUT - Records and Collections Expense (other than collections) by Rate Class, Source File: KCPL-KS_Customer_Exp_Studies_by Acct 903(C9)(Other).xls, Allocation-Acct 903 Sheet

INPUT - Rate Class Write Offs net of Recoveries, Source File: KS Customer_Exp_Studies_by Acct 904 (C7-C10).xls, Allocation-Acct 904 by Class Sheet

Not used

INPUT - Rate Class Customer Assistance Expense, Source File: KS Customer_Exp_Studies_by Acct 908(C11-C12).xls, Allocation-Acct 908 Sheet

Kansas City Power & Light Company
2012 RATE CASE - Direct Filing
COST OF SERVICE - Kansas Jurisdiction
TY 12/31/11; known & measurable through 6/30/12
DETAILED ALLOCATION FACTOR DESCRIPTION

<u>DESCRIPTION</u>	<u>ALLOCATION FACTOR</u>	<u>REFERENCE</u>
66 WEIGHTED AVG CUST - 910 MISC CUSTOMER SERVICE EXP 67	CUST13	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet
68 WEIGHTED AVG CUST - 912 DEMO & SELLING (=CUST1) 69	CUST14	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet
70 WEIGHTED AVG CUST - 913 ADVERTISING (=CUST1) 71	CUST15	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet
72 WEIGHTED AVG CUST - 916 MISC SALES EXP (=CUST1) 73	CUST16	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet
74 WEIGHTED CUSTOMERS - OTHER MISC CUST (=CUST1) 75	CUST17	INPUT - Weather Normalized Average Monthly Number of Customers, Source File: BFandWN_TYE 201112_CR.xls, TOTALS Sheet
76 PLANT ACCOUNT 371 - INSTALLATIONS ON CUST PREMISES 77	CUST18	INPUT - Direct Assignment to Other Lighting
78 PLANT ACCOUNT 373 - STREET LTG & SIGNAL SYSTEMS 79	CUST19	INPUT - Direct Assignment to Other Lighting
80 PLANT ACCOUNT 370 - METER INVEST (BILLING RECORDERS) 81	CUST20	Not used
82 CUSTOMER DEPOSITS 83 84	CUST21	INPUT - Customer Deposits based dollars and allocated on number of customers, Source File: KCPL-MO Deposit Allocator Workpaper (C21).xls, Sheet 1