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BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION	]	
OF KANSAS CITY POWER & LIGHT	]	KCC Docket No. 12-KCPE-764-RTS
COMPANY TO MAKE CERTAIN	]	
CHANGES IN ITS CHARGES FOR	]	
ELECTRIC SERVICE	]	

DIRECT TESTIMONY OF

ANDREA C. CRANE

RE: REVENUE REQUIREMENTS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

August 22, 2012

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I. STATEMENT OF QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Andrea C. Crane and my business address is 90 Grove Street, Suite 211, Ridgefield, Connecticut 06877.

Q. By whom are you employed and in what capacity?

A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and undertake various studies relating to utility rates and regulatory policy. I have held several positions of increasing responsibility since I joined The Columbia Group, Inc. in January 1989. I have been President of the firm since 2008.

Q. Please summarize your professional experience in the utility industry.

A. Prior to my association with The Columbia Group, Inc., I held the position of Economic Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the Product Management, Treasury, and Regulatory Departments.

Q. Have you previously testified in regulatory proceedings?

A. Yes, since joining The Columbia Group, Inc., I have testified in over 350 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid waste, cable television, and navigation utilities. A list of dockets in which I have filed testimony since January 2008 is included in Appendix A.

Q. What is your educational background?

A. I received a Master of Business Administration degree, with a concentration in Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in Chemistry from Temple University.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. On or about April 20, 2012, Kansas City Power & Light Company ("KCP&L" or "Company") filed an Application with the Kansas Corporation Commission ("KCC" or "Commission") seeking a rate increase of $63.55 million. The Company's request would result in an increase of approximately 12.9% over retail sales revenue at present rates. The Company's filing is based on a test year ending December 31, 2011, with pro forma adjustments extending through June 30, 2012.

The Columbia Group, Inc. was engaged by The State of Kansas, Citizens' Utility Ratepayer Board ("CURB") to review the Company's Application and to provide recommendations to the KCC regarding the Company's revenue requirement claims. Dr. J. Randall Woolridge is filing testimony on behalf of CURB addressing cost of capital and capital structure issues. In addition, Brian Kalcic is filing testimony on behalf of CURB addressing rate design issues.

Q. What are the most significant issues in this rate proceeding?

A. The most significant issues in the Company's filing are a) post-test year increases in utility plant-in-service and construction work in progress; b) proposed increases in pension and other post-employment benefit ("OPEB") costs; c) proposed new depreciation rates that will significantly increase annual depreciation expense; d) proposed increases in salaries and wages and other benefits expenses; e) weather-normalization of test year sales, and f) the Company's request for a return on equity of 10.4%.

III. SUMMARY OF CONCLUSIONS

Q. What are your conclusions concerning the Company's revenue requirement and its need for rate relief?

A. Based on my analysis of the Company's filing and other documentation in this case, my conclusions are as follows:

1. The twelve months ending December 31, 2011, is an appropriate test year to use in this case to evaluate the reasonableness of the Company's claim.
2. As discussed by Mr. Kalcic, the KCC should continue to use a 12 CP demand allocator.
3. As discussed by Dr. Woolridge, the Company has a cost of equity of 8.50% and an overall cost of capital of 7.58% (see Schedule ACC-2).[1]
4. KCP&L has pro forma test year rate base of $1,767,399,700 (see Schedule ACC-4).
5. The Company has pro forma operating income at present rates of $131,006,151 (see Schedule ACC-15).
6. KCP&L has a pro forma revenue deficiency of $4,909,834 (see Schedule ACC-1). This is in contrast to the Company's claimed revenue requirement deficiency of $63,550,528.

IV. COST OF CAPITAL AND CAPITAL STRUCTURE

Q. What is the cost of capital and capital structure that the Company is requesting in this case?

[1] Schedules ACC-1, ACC-43, and ACC-44 are summary schedules, ACC-2 is a cost of capital schedule, ACC-3 is a jurisdictional allocation schedule, ACC-4 to ACC-14 are rate base schedules, and ACC-15 to ACC-42 are operating income schedules.

A. The Company utilized the projected capital structure and cost rates for Great Plains Energy, Inc. ("GPE"), the parent holding company, at June 30, 2012. As shown in Section 7 of the Company's filing, KCP&L's claim is composed of the following:

	Percent	Cost Rate	Weighted Cost
Common Equity	51.81%	10.40%	5.39%
Preferred Stock	0.62%	4.29%	0.03%
Long Term Debt	47.57%	6.63%	3.15%
Total	100.00%		8.57%

Q. Is CURB recommending any adjustments to this capital structure or cost of capital?

A. Yes, CURB is recommending that the KCC authorize a return on equity of 8.50% for KCP&L. However, as discussed in the testimony of Dr. Woolridge, CURB is recommending a very similar capital structure to that claimed by KCP&L.

Q. What is the overall cost of capital that CURB is recommending for KCP&L?

A. As shown on Schedule ACC-2, CURB is recommending an overall cost of capital for KCP&L of 7.58%, based on the following capital structure and cost rates:

	Percentage	Cost	Weighted Cost
Common Equity	51.82%	8.50%	4.40%
Preferred Stock	0.61%	4.29%	3.15%
Long-Term Debt	47.57%	6.63%	0.03%
Total	100.00%		7.58%

Please see the testimony of Dr. Woolridge for a detailed discussion of CURB's cost of capital and capital structure recommendations.

V. JURISDICTIONAL ALLOCATIONS

Q. How did the Company allocate its capacity-related costs to jurisdictions in this filing?

A. KCP&L used a 4 CP methodology to allocate its capacity-related costs in this case. The 4 CP methodology allocates costs based on each jurisdiction's contribution to the Company's total coincident peak demand during the four summer months.

Q. Does this represent a change from the allocation methodology that was previously used to allocate capacity-related costs?

A. Yes, it does. KCP&L previously used a 12 CP allocator to allocate capacity-related costs. The 12 CP allocator is based on each jurisdiction's contribution to coincident peak demand during the 12 months of the year.

Q. Is CURB recommending any adjustment to the capacity allocator proposed by KCP&L?

A. Yes, CURB is recommending that the Company's proposal be rejected by the KCC and instead that the capacity allocator continue to be based on the 12 CP methodology. Mr. Kalcic discusses this recommendation in detail in his testimony.

Q. What adjustments did you make to the revenue requirement schedules to reflect CURB's recommendation regarding the use of the 12 CP capacity allocator?

A. First, I made an adjustment to recalculate the Company's filed claim based on the use of the 12 CP allocator. To quantify this adjustment, I utilized the Company's Rate Model and replaced the Company's 4 CP allocators with the 12 CP allocators for the Kansas, Missouri, and Wholesale jurisdictions. This modification resulted in a revenue deficiency of $53.16 million, instead of the deficiency of $63.55 million claimed by KCP&L in its filing.

I next examined the impact of the 12 CP allocator on individual aspects of the Company's claim. If the 12 CP allocator had been used, the Company's rate base claim would have been $1,786,902,749 instead of $1,820,789,380. Therefore, at Schedule ACC-3, I have made a rate base adjustment to reflect the impact of the change in capacity allocator on the Company's rate base. This adjustment is also included in my Rate Base Summary Schedule, Schedule ACC-4.

In addition, using the 12 CP allocator, the Company's operating income at present rates increases from $117,647,212 as claimed by the Company, to $121,023,747. Therefore, on Schedule ACC-3, I also made an adjustment to restate the Company's operating income claim to reflect the 12 CP allocator. This adjustment is also included in my Operating Income Summary on Schedule ACC-15. It should be noted that the adjustments shown in Schedule ACC-3 restate the Company's filing based on a 12 CP capacity allocator. The adjustments on Schedule ACC-3, do not reflect any additional adjustments that I am recommending to rate base components or expense levels.

After making the allocation adjustments shown on Schedule ACC-3, it was necessary to utilize the resulting 12 CP allocators for any jurisdictional capacity-related allocations contained in other adjustments recommended in my testimony. Therefore, the Kansas-jurisdictional allocations used to quantify my other adjustments are based on the revised allocations that result from the use of a 12 CP allocator instead of the 4 CP allocator proposed by KCP&L.

VI. RATE BASE ISSUES

Q. What test year did the Company utilize to develop its rate base claim in this proceeding?

A. The Company selected the test year ending December 31, 2011. However, the Company included adjustments to most of its rate base elements to reflect costs through June 30, 2012.

Q. **Are you generally opposed to the methodology used by the Company to reflect costs at June 30, 2012?**

A. Yes, I am. The Company's methodology is an attempt to extend the test-year concept. The KCC has traditionally used an historic test year to set rates. In this case, the Company chose the twelve months ending December 31, 2011, as its test year. But over the past few years, utilities have increasingly sought ways to push the test year further into the future and/or to expand the use of surcharge mechanisms so that fewer costs are recovered through base rates. Instead, KCP&L and other utilities have initiated rate riders or other deferral mechanisms to recover fuel, pension and OBEP costs, property tax expense, energy efficiency costs, and other charges. In addition, they have marginalized the concept of "known and measurable" changes by proposing to extend the test year well beyond the period that they selected on which to file their base rate case.

In this case, while KCP&L contends that its filing is based on the test year ending December 31, 2011, the Company's rate base primarily reflects a partially forecasted test year ending June 30, 2012. This is contrary to the KCC's practice to utilize an historic test year for purposes of determining a utility's rate base, and should be rejected.

Q. Won't actual results for the twelve months ending June 30, 2012, be available during this litigation phase of this case?

A. Yes, and utilities have attempted to justify this practice by contending that actual results will become available during the litigation phase of the case. However, the KCC should reject this argument. One of the purposes of requiring utilities to file a historic test year is that it provides the other parties with a framework on which to evaluate the utility's filing within the 240-day time constraint imposed by statute. Allowing utilities to continuously update their filing places a tremendous burden on other parties, whose resources are already sorely limited compared with the vast resources available to most utilities. It requires parties such as CURB to continually chase after a moving target, or to wait until all actual results for the projected time period are available, which would significantly reduce the period available for review prior to testimony being filed. While the KCC has traditionally permitted "known and measurable" changes to the test year, these proposed known and measurable changes should be included as part of a utility's initial filing so that the parties have a reasonable opportunity to review any proposed known and measurable changes during the discovery process. The "known and measurable" standard does not mean allowing a utility to utilize a floating test year and simply update each month with actual results.

Moreover, the procedural schedule in this case does not provide sufficient time to examine all aspects of the case using a June 30, 2012, historic period. If the

Company wants to utilize a June 30, 2012, test year, then it should update its filing, schedules, workpapers, and all data requests to reflect actual results through June 30, 2012. Moreover, CURB, Staff, and other interveners should then have the opportunity to review this data fully, to ask follow-up data requests, if necessary, and to submit testimony after completion of these discovery activities. This would necessitate waiving the 240-day deadline in order to provide the parties with an adequate opportunity for review. Otherwise, the KCC should require utilities to adhere to the requirement for filing a base rate case utilizing an historic test year. In evaluating the Company's case, I have attempted to adhere to the test year concept in developing my recommended revenue requirement, as discussed below.

A. Utility Plant In Service

Q. Please describe the Company's claim for utility plant in service.

A. The Company has included utility plant-in-service additions and retirements through June 30, 2012, in its claim. KC&L's claim starts with utility plant-in-service at December 31, 2011, the end of the test year in this case. The Company then made adjustments to reflect 1) retirements related to the adoption of amortization of certain general plant accounts previously approved by the KCC; 2) a revision to its ownership interest in certain plant assets associated with Iatan Unit 1; and 3) additional capital costs associated with the establishment of the Company's proposed Distribution Field Intelligence and Technical Support ("DFITS") Group. In addition, KCP&L made further adjustments to reflect normal projected plant additions and retirements for the period January 1, 2012, to June 30, 2012.

Q. Are you recommending any adjustment to the Company's claim for utility plant-in-service?

A. Yes, I am recommending that the KCC reject the Company's proposed adjustments to include plant additions and retirements from January 1, 2012, to June 30, 2012, in its rate base. As discussed earlier, these adjustments are an attempt by KCP&L to extend the boundary of the test year. At Schedule ACC-5, I have made an adjustment to eliminate the January 1, 2012, to June 30, 2012, plant additions and retirements from rate base.

Q. Didn't you include post-test year plant in your recommended pro forma rate base in the Company's last base rate case?

A. Yes, I did. However, at that time, the Company was still being regulated pursuant to the Regulatory Plan and extraordinary ratemaking treatment was being applied, particularly as it related to plant additions and construction associated with the Iatan Generating Facility. Now that the Regulatory Plan has expired, the KCC should require the Company to return to the traditional regulatory practice of utilizing an historic test year to value its utility plant-in-service claim.

Q. Are you recommending any other adjustment to the Company's plant-in-service claim?

A. Yes, I am also recommending that the Company's proposal to include future DFITS group expenditures in rate base be denied. As discussed later in this testimony, KCP&L has included costs in its revenue requirement claim relating to a new organization that it claims is needed to promote automated distribution. KCP&L's claim includes $1,005,278 in operating expenses and $842,673 of capital costs relating to the DFITS group. I am recommending that the DFITS program costs be eliminated from the Company's claim, on the basis that these costs do not warrant the extraordinary ratemaking treatment being proposed in this case. Such costs are speculative and do not represent known and measurable changes to the test year. Moreover, many of the functions to be performed by the DFITS group are currently being provided by other departments. Therefore, it is reasonable to assume that there may be offsetting cost savings in these other departments that has not been reflected in the Company's filing. My recommendation to eliminate the DFITS costs is discussed further in the Operating Income Section of this testimony. Since I am recommending that the DFITS expenses be disallowed, I have made a corresponding adjustment to remove the capitalized portion of these costs from the Company's utility plant-in-service claim. This adjustment is also shown in Schedule ACC-5.

B. Accumulated Depreciation

Q. How did the Company develop its claim for accumulated depreciation?

A. The Company's claim for accumulated depreciation is based on its balance for accumulated depreciation at December 31, 2011, adjusted to reflect net additions to the depreciation reserve through June 30, 2012. The Company developed its post-test year adjustment by first reflecting 1) retirements related to the adoption of amortization of certain general plant accounts previously approved by the KCC ; 2) a revision to its ownership interest in certain plant assets associated with Iatan; and 3) projected retirements from January 1, 2012, through June 30, 2011. In addition, KCP&L included a depreciation reserve addition based on its projected depreciation expenses for the first six months of 2012.

Q. Are you recommending any adjustments to the Company's claim?

A. Yes, I am recommending one adjustment to the Company's depreciation reserve claim. Since I am recommending that the KCC eliminate post-test year plant additions from the Company's claim, it is necessary to make a corresponding adjustment to the depreciation reserve. Therefore, I have made an adjustment to eliminate, from the depreciation reserve, both projected depreciation reserve additions and projected retirements for the period January 1, 2012, through June 30, 2012. My adjustment is shown in Schedule ACC-6.

C. Construction Work in Progress ("CWIP")

Q. What is CWIP?

A. CWIP is plant that is under construction but which has not yet been completed and placed into service. Once the plant is completed and serving customers, then the plant is booked to utility plant-in-service and the utility begins to take depreciation expense on the plant.

Q. How did the Company quantify its claim for CWIP?

A. The Company's CWIP claim reflects CWIP associated with environmental upgrades at the LaCygne Generating Station. KCP&L based its CWIP claim on the actual CWIP balance at December 31, 2011, related to the LaCygne environmental upgrades, adjusted to reflect projected additions to CWIP from January 1, 2012, through June 30, 2012, relating to the upgrade.

Q. Do you believe that CWIP is an appropriate rate base element?

A. No, I do not believe that CWIP is an appropriate rate base element. CWIP does not represent facilities that are used or useful in the provision of utility service. In addition, including this plant in rate base violates the regulatory principle of intergenerational equity by requiring current ratepayers to pay a return on plant that is not providing them with utility service and which may never provide current ratepayers with utility service. However, I understand that the inclusion of CWIP in rate base is governed by statute.[2]

K.S.A. 66-128 addresses the determination of rate base by the KCC. The statute generally requires that "property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public."

However, the statute also provides that certain property "shall be deemed to be completed and dedicated to commercial service" under certain circumstances. Specifically, K.S.A. 66-128(b)(2) provides that,

> Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy: (C) the property is an electric generation facility or addition to an electric generation facility, which facility or addition to a facility is placed in service on or after January 1, 2001; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

Q. Does the CWIP included by KCP&L in its rate base claim meet the criteria outlined in the statute?

A. While I am not an attorney, I believe that the CWIP associated with the LaCygne environmental upgrade that was booked by the end of the test year complies with the

[2] I am not an attorney and my discussion of the CWIP statute is not intended as a legal interpretation of that statute, but rather provides my understanding of the statute from a ratemaking perspective.

provisions of the statute. However, I do recommend that the Company's request for projected CWIP from January 1, 2012, to June 30, 2012, be denied. Its proposal to include these post test-year costs, which had not been incurred by December 31, 2011, is an attempt to extend the Company's test year out by an additional six months. The above-referenced statute does not provide for the inclusion of post-test year adjustments related to CWIP. Therefore, I recommend that such additions be excluded from the Company's rate base.

Q. What level of CWIP do you recommend that the KCC include in the Company's rate base?

A. I am recommending that the KCC authorize the Company to include CWIP of $74,908,099 in rate base. This is the actual CWIP associated with the LaCygne environmental upgrades as of December 31, 2011, the end of the test year. My recommendation is shown in Schedule ACC-7.

D. <u>Materials And Supplies</u>

Q. How did the Company develop its claim for material and supplies?

A. The Company's claim is based on a thirteen-month test year average balance, except for certain accounts that the Company asserted showed trends, for which an end of test year balance was used.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that the thirteen-month test year balance be utilized for all accounts. The purpose of using an average balance for materials and supplies is that materials and supplies are composed of many items that fluctuate from month-to-month. The use of a multi-month average mitigates the impact of these monthly variations.

The Company's methodology results in a hybrid approach, whereby KCP&L has selectively used an end of month balance for some items and an average balance for others. However, the Company's approach would require a complete examination of every component of materials and supplies in each rate case. It would also introduce a new controversy into the rate case process as parties debate whether a new "trend" has emerged in a particular account.

The use of a multi-month average is the generally accepted method for determining materials and supplies in a base rate case. It has worked well, given the nature of materials and supplies, the number of items included in this rate base component, and the fluctuations in monthly balances.

Q. What do you recommend?

A. I recommend that the Company's allowance for materials and supplies be based on the average balance for the thirteen months ending December 31, 2011, the end of the test year in this case. My adjustment is shown in Schedule ACC-8.

E. Iatan 1 and Common Regulatory Asset

Q. Please explain the Iatan 1 and Common Regulatory Asset that the Company included in rate base.

A. In Docket No. 09-KCPE-246-RTS, the KCC authorized the Company to defer depreciation expense and return on the Air Quality Control System ("ACQS") being installed at Iatan Unit 1 as well as depreciation and return on certain common plant additions that were being constructed to support both Iatan units. This regulatory asset was first included in rate base in Docket No. 10-KCPE-415-RTS ("415 Docket"). In that case, the KCC authorized the Company to amortize the regulatory asset over the remaining useful life of the upgrades, which was 47 years. In addition, the Company was authorized to include the unamortized balance in rate base.

In this case, KCP&L included in rate base the unamortized balance of the Iatan 1 and Common Plant regulatory asset authorized in the 415 Docket. The Company has termed this regulatory asset "Vintage 1". In addition, KCP&L has included a regulatory asset for additional Iatan 1 and Common Plant costs incurred after the cut-off date in that case but prior to the effective date of rates in the 415 Docket. It has termed this regulatory asset "Vintage 2". KCP&L has not reflected any amortization of costs associated with Vintage 2 in its rate base claim.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that the unamortized balance at December 31, 2011, for the Vintage 1 assets be included in rate base, instead of the balance at June 30, 2012, as proposed by the Company. This is consistent with my earlier recommendations to utilize the test year-end balances for utility plant-in-service, accumulated depreciation and CWIP. My adjustment is shown in Schedule ACC-9. Since the Company has not reflected any amortization of costs associated with Vintage 2 in its claim, I have not made any adjustment to the Vintage 2 costs.

F. Customer Advances for Construction

Q. How did the Company determine its claim for customer advances?

A. According to the testimony of Mr. Weisensee at page 16, KCP&L "examined customer advance balances for Kansas customers from December 2010 through December 2011 and observed that the balance declined during this period. Therefore, we used the December 2011 balance in rate base."

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that a thirteen-month average balance be included in the Company's rate base claim, instead of the December 31, 2011, balance proposed by the Company. While the overall annual trend has been a general decline in customer advances, there does appear to be some seasonality in the customer advance monthly balances. For example, balances in January 2011 were higher than those in December 2010 and similarly, balances in January 2010 were higher than those in December 2009.[3] The use of a thirteen-month balance is also consistent with the methodology used to quantify the customer advance balance included in rate base in the Company's last base rate case. Accordingly, at Schedule ACC-10, I have made an adjustment to reflect a thirteen-month balance for customer advances.

G. Customer Deposits

Q. How did the Company determine its claim for customer deposits?

A. Similar to the methodology used for customer advances, KCP&L utilized a test year-end balance for customer deposits. The Company's rationale for utilizing a test year-end balance was similar to its reasoning with regard to customer advances, i.e., Mr. Weisensee states on page 16 of his testimony that he reviewed the customer deposit balances from December 2010 to December 2011 and "observed that the balance declined during this period." Hence, the Company utilized the December 2011 balance in its rate base claim.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, similar to my recommendation with regard to customer advances, I am recommending that a thirteen-month average balance be included in the Company's

[3] Response to CURB-48.

rate base claim, instead of the December 31, 2011, balance proposed by the Company. During the test year, there was some fluctuation in customer deposit balances from month-to-month. In addition, in the last case, the Company utilized the thirteen-month average balance to develop its rate base claim. At Schedule ACC-11, I have made an adjustment to reflect a thirteen-month balance for customer deposits.

H. Accumulated Deferred Income Taxes

Q. How did the Company develop its rate base claim for accumulated deferred income taxes?

A. KCP&L began with its actual balance at December 31, 2011. It then made several adjustments to reflect activity for the period January 1, 2012, to June 30, 2012.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that activity for the period January 1, 2012, to June 30, 2012, be eliminated from the Company's rate base claim. This is consistent with my recommendation to utilize the December 31, 2011, balance for utility plant-in-service, accumulated depreciation, and CWIP. My adjustment is shown in Schedule ACC-12.

I. Deferred Gain on SO_2 Emission Allowances

Q. Please explain the Company's rate base claim associated with SO_2 Emission Allowances.

A. Pursuant to the Order in Docket No. 04-KCPE-1025-GIE, KCP&L was authorized to defer the net gains on proceeds obtained from the sale of SO_2 emission allowances during the five-year term of the Regulatory Plan established in that proceeding. The Regulatory Plan ended with the implementation of new rates in the 415 Docket. In the 415 Docket, the Company was authorized to begin amortizing the regulatory liability associated with the gain from the sale of the emission allowances over the average useful life of its environmental assets, which was deemed to be 22 years.

In this case, the Company has included two rate base adjustments related to the SO_2 emission allowances. First, the Company has included the unamortized balance of the gain on proceeds for emission allowances assigned to Kansas in the last rate case. Second, the Company has included a small additional adjustment to reflect the Kansas-jurisdictional share of gains on emission allowances that are being allocated between the Kansas and Missouri jurisdictions. For both of these adjustments, KCP&L has reflected unamortized balances of the regulatory liabilities at June 30, 2012.

Q. Are you recommending any adjustments to the Company's claims for these gains associated with SO_2 emission allowances?

A. Yes, consistent with several recommendations discussed above, I am recommending that the KCC reject post-test year adjustments related to SO_2 emission allowances. Thus, at Schedule ACC-13, I made a rate base adjustment to reflect the Kansas-jurisdictional SO_2 emission allowance balance at December 31, 2011, the end of the test year, for emission allowances that previously assigned to Kansas. At Schedule ACC-14, I have made a similar adjustment to reflect the test year ending balance for the deferred gain on SO_2 emission allowances that is being allocated between Kansas and Missouri.

J. Rate Base Summary

Q. What is the impact of all of your rate base adjustments?

A. My recommended adjustments reduce the Company's rate base claim from \$1,820,789,380 as reflected in its filing, to \$1,767,399,700, as summarized on Schedule ACC-4.

VII. OPERATING INCOME ISSUES

A. Salary and Wage Expense

Q. How did the Company determine its salary and wage expense claim?

A. KCP&L annualized its payroll costs based on its actual headcount as of December 31, 2011, and payroll increases anticipated through April 1, 2012. The Company did not include any vacant positions or new positions in its salary and wage claim.[4]

Q. Are you recommending any adjustments to the Company's claim?

A. Yes, I am recommending one adjustment. In response to various discovery requests, the Company indicated that it had discovered certain errors in its salary and wage expense claim. It also provided several updates to its claim. In response to KCC-195A1, KCP&L provided its final update to its workpapers for its payroll adjustment (CS-50), revising its pro forma salary and wage claim from $167,707,174 to $166,155,637. At Schedule ACC-16, I have made an adjustment to reflect this update.

B. <u>401 K Expense</u>

Q. How did the Company determine its claim for 401 K costs?

A. As shown in the workpapers to CS-52, the Company utilized the average matching percentage factor as of December 31, 2011, and applied that factor to its proposed salary and wage adjustment.

Q. Are you recommending any adjustment to the Company's claim for 401 K costs?

A. Yes, since I am recommending an adjustment to the Company's salary and wage

[4] The Company did include costs for a new group, Distribution Field Intelligence Technical Support, in a separate adjustment (CS-49).

claim, it is necessary to make a corresponding adjustment to its 401 K costs. Therefore, at Schedule ACC-17, I have made an adjustment to reduce the pro forma 401 K costs by applying the Company's proposed matching rate of 3.523% to my recommended salary and wage expense adjustment.

C. <u>Incentive Compensation Expense</u>

Q. Please describe the Company's incentive compensation programs.

A. As described in the response to CURB-71, there are three groups of employees eligible for incentive compensation. First, union employees are eligible for rewards under the Rewards Incentive Plan. During the test year, there were three benchmarks used to make awards under the Rewards Incentive Plan: a Company Financial component at 50%, a Company Operational component at 25%, and a Divisional component at 25%.[5] In 2012, these benchmarks were revised to reflect a 20% Company Financial component, a 60% Company Operational component, and a 20% Divisional component. In addition, 25% of the Divisional component is based on Company Financial goals. Thus, in total 25% (20% plus 25% of 20%) is based on the Company Financial Component. It is interesting to note that the Rewards Incentive Plan does not have an Individual Performance component.

Second, management employees, other than officers, are eligible for awards under the ValueLink Incentive Plan ("ValueLink"), a short-term annual incentive plan. During the test year, awards under this plan were based on a Company

[5] Response to CURB-73.

Financial component at 40%, a Company Operational component at 20%, a Divisional component at 20%, and an Individual Performance component at 20%.[6] 25% of the Divisional Component was based on financial criteria. In 2012, these benchmarks were revised to reflect a 20% Company Financial component, a 40% Company Operational component, a 20% Divisional component, and a 20% Individual Performance component. Therefore, currently financial goals currently make up 25% of the ValueLink benchmarks (20% plus 25% of 20%).

Third, officers are eligible for both a short-term Annual Incentive Plan ("AIP") and a Long-term Incentive Plan ("LTIP"). The AIP awards are based on benchmarks that include Core Financial Objectives of 40%, Key Business Objectives of 40%, and Individual Performance at 20%.

According to CURB-71, "LTIP grants may also be used to recognize key management employees, or be used to pay bonus shares to employees, including non-officers, as defined by the Plan documents." According to the response to CURB-73, performance awards for the 2011-2013 performance period were based primarily on financial criteria.

Q. How much is included in the Company's claim in this case relating to the incentive compensation plans?

A. According to the workpapers submitted by the Company, the Company's claim is

[6] Response to CURB-73.

based on the Kansas-jurisdictional share of total awards of $1.44 million for the Rewards Plan, of $8.35 million for the ValueLink plan, and of $2.23 million for the Officer's Short-term Incentive Plan. With regard to LTIP costs, KCP&L included $808,281 (total KCP&L) of restricted stock awards, which reflected 50% of the total stock awards made to officers under the plan, and $333,014 of share awards related to Director's compensation. KCP&L excluded the remaining 50% of restricted stock award costs from its claim. In addition, the Company excluded 100% of performance share awards made under the LTIP.

Q. Do you believe that it is appropriate to recover all of these incentive compensation costs from regulated ratepayers?

A. No, I do not. I have several concerns about these types of programs. In KCP&L's last base rate case, I raised concerns about incentive compensation programs, especially programs that have financial benchmark components. As noted in that testimony, providing employees with a direct financial interest in the profitability of the Company is an objective that benefits shareholders, but it does not benefit ratepayers. Incentive compensation awards that are based on financial criteria may violate the principle that a utility should provide safe and reliable utility service at just and reasonable rates. Such plans typically provide a disproportionate benefit to shareholders and the upper management personnel responsible for establishing such programs -- to whom much of the incentive compensation is granted. Moreover, not only do I have concerns about financial benchmarks, but I am also concerned about the fairness of paying employees bonuses in order to provide good customer service and to operate the utility in a safe manner. While customers do benefit from good customer service, and while everyone benefits from safe utility practices, it does not necessarily follow that ratepayers should pay "extra" for good and safe utility service. Given the increasing emphasis on incentive compensation, one has to wonder what an employee's base salary is supposed to cover – showing up? A review of the incentive criteria suggests that employees and officers are being rewarded for results that should be part of their basic job description – to provide safe and reliable utility service at the lowest reasonable cost.

In addition, in the last case I also raised concerns about programs that are justified on the basis of comparability to some overall market index for compensation. As I testified in the 415 Docket,

> However, the problem with tying these awards to industry peer groups is that no company wants to be below the average of the group. Studies of peer groups performed by Mercer and other human resource consulting firms put compensation on a continuing upward spiral as each company that falls below the mean or median attempts to increase their position among their peers. For that reason, awards that rely upon industry peer groups can result in inflated salaries that continue to escalate as the companies below the average attempt to raise their standing in the group.[7]

[7] Testimony of Andrea C. Crane, KCC Docket No. 10-KCPE-415-RTS, page 60.

Q. Do KCP&L's employees continue to be well compensated, separate and apart from these employee incentive plans?

A. Yes, they are. Over the past three years, the Company's union employees have received increases ranging from 2.0% to 3.5%, while management employees have enjoyed increase ranging from 1.0-3.0% in spite of a difficult economic environment. Union employees have also experienced additional contractual compensation including premium, step up, and rest period adjustments. Moreover, there is no indication that KCP&L is having difficulty attracting quality employees to its workforce. The Company's salary and wage levels appear reasonable, even if the incentive compensation plans are not taken into account. Based on the Company's revised payroll cost claim, pro forma management salaries average over $92,000 per employee while pro forma union salaries average over $71,000.

Moreover, it should be noted that over 25% of the costs for incentive compensation included in the Company's claim relate to compensation for officers. As shown in the Company's Proxy Statement, these officers have base salaries ranging from $300,000 to $800,000. Thus, KCP&L's officers, like its other employees, are well compensated even if incentive compensation is not considered.

Q. What were the KCC's findings in the last case with regard to incentive compensation?

A. In that case, the KCC found that "[i]ncentive compensation awards tied to the

Company's financial interest will improve the profitability of the company and, as a result, benefit shareholders more than ratepayers."[8] The KCC also found that "relying upon the median of peer group statistics for a benchmark to determine appropriate incentive compensation amounts can result in a continuing upward spiral as each company seeks to increase their position among peers."[9] Nevertheless, the KCC found that "non-executive incentive programs are reasonable...." With regard to incentive compensation programs for executives, the KCC adopted Staff's recommendation to disallow 50% of the AIP, 50% of restricted stock awards, and 100% of performance shares.

Q. What are you recommending in this case?

A. While I continue to believe that all incentive compensation costs should be borne by shareholders, in the 415 Docket the KCC generally limited its disallowances to incentive compensation costs that were impacted by financial criteria, finding that such costs should be borne by shareholders. Thus, in this case, I have limited my disallowances to those costs that are depending upon financial benchmarks. Accordingly, at Schedule ACC-18, I have made an adjustment to eliminate 25% of the costs for the Rewards Plan and 25% of the costs for the ValueLink plan. In addition, I have eliminated 50% of the officer AIP costs, consistent with the KCC's finding in the last case.

[8] KCC Order in KCC Docket No. 10-KCPE-415-RTS, November 11, 2010, page 46.
[9] Id.

Q. Are you recommending any adjustment to the Company's claim for LTIP costs?

A. Yes, I am. Although the KCC permitted KCP&L to recover 50% of its stock award costs in the 415 Docket, these awards are clearly depending upon financial criteria. Therefore, I am recommending that 100% of these costs be disallowed. At Schedule ACC-19, I have made an adjustment to eliminate the remaining 50% of stock awards, in the amount of $808,281, from the Company's revenue requirement. I am also recommending that 100% of the costs of Director shares be disallowed as well, on the basis that these costs are also dependent upon financial parameters.

Q. Do Directors receive compensation in addition to the stock awards that you recommend be borne by shareholders?

A. Yes, as disclosed in the Company's Proxy Statement, in addition to stock awards, Directors received cash compensation ranging from $59,000 to $92,500 during the test year. In addition, Directors received other compensation including the matching of charitable contributions, travel and lodging expenses, spousal travel, and in at least one case, life and health insurance. While it is not unusual for Directors to also receive stock awards, these awards should be funded by shareholders and not KCP&L ratepayers. Therefore, at Schedule ACC-19, I have also eliminated $333,014 paid to Directors in stock awards during the test year from the Company's claim.

D. Payroll Tax Expense

Q. Have you also made an adjustment to the Company's payroll tax expense claim?

A. Yes, I have made an adjustment to eliminate the payroll taxes associated with my adjustments relating to salary and wage expense and incentive compensation costs. To quantify this adjustment, I utilized the Company's average Social Security and Medicare tax rate of 6.18%, which was provided in the workpapers to Adjustment CS-53, and applied that rate to my recommended expense adjustments for salaries and wages and cash incentive compensation awards. I did not include non-cash incentive compensation awards in my payroll tax adjustment, because I am not certain of how these stock awards are reported for federal income tax purposes. My payroll tax expense adjustment is shown in Schedule ACC-20.

E. Pension Expense

Q. How did the Company develop its pension expense claim in this case?

A. According to the testimony of Mr. Weisensee at page 33, the Company's pension expense was annualized based on the most recent information provided by the Company's actuarial firms. The Company is currently recovering $35.4 million in rates associated with its ongoing annual pension expense (total KCP&L). In its filing, KCP&L sought a significant increase in prospective pension expense, to $43.8 million.

In addition, in KCC Docket No. 07-GIMX-1041-GIV, KCP&L was authorized to defer the difference between its actual pension expense and the pension expense being collected in rates. The KCC authorized KCP&L to begin this deferral at December 1, 2010. The Order approving the deferral also specified that deferred costs would be amortized in KCP&L's next base rate case over a period not to exceed five years. Neither the deferral, nor any unamortized balances, are to be included in rate base.

In its original filing, the Company claimed total deferred pension expense of $18.16 million, which included estimated costs through June 30, 2012. KCP&L proposed to amortize these costs over three years, for an annual amortization expense of $6.05 million. In its initial filing, KCP&L also included amortization expenses associated with previously approved amortizations relating to FAS 87 and FAS 158 that are continuing.

Q. Did KCP&L subsequently update its pension expense claims?

A. Yes, in response to KCC-175, KCP&L updated its prospective pension expense claim to $43,124,684 (total KCP&L). In addition, it updated its deferred costs through June 30, 2012, from $18,160,361 to $17,816,349. Based on its proposed three-year amortization of deferred costs, KCP&L's revised claim results in annual amortization expense of $5,938,783.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending several adjustments associated with KCP&L's prospective pension expense, its deferred pension expense, and its Supplemental Executive Retirement Plan ("SERP") costs.

Q. Please explain your recommended adjustments to the Company's prospective pension costs.

A. I am recommending two adjustments to prospective pension costs. First, I am recommending that the revised costs reported by the Company in response to KCC-175A be reflected in the Company's revenue requirement. It is my understanding that this response includes updates to the capitalization ratio and joint partners' allocation used in the original filing. Therefore, at Schedule ACC-21, I have made an adjustment to update the Company's pension expense claim based on this response.

Second, I am recommending that a $1.5 million pension funding adjustment proposed by KCP&L be rejected. The Company's pension expense claim includes $1.5 million in costs that the Company is proposing to shift from St. Joseph's Light and Power Company ("SJLP") to KCP&L. The Company claims that this adjustment is necessary, due to differences in funding status when SJLP was acquired by KCP&L. The Company made an identical adjustment in the 415 Docket. In that case, the KCC found that "[a]fter reviewing the evidence presented on this issue, the Commission finds the evidence in the record supports Staff's proposed adjustment to ensure symmetrical pension funding. The Commission finds Staff's pension funding status adjustment is reasonable and adopts Staff's adjustment for this proceeding."[10]

Q. Has the Company provided any new evidence in this case to support this pension funding adjustment?

A. No, it has not. While Company witness C. Kenneth Vogl has several pages of testimony on this issue, the arguments that he raises are not new. The fact is that the KCP&L and SJPL pension plans have been merged, and there is no longer a stand-alone SJPL plan. The funding status of the consolidated plan is reevaluated each year, based on actual and projected market returns, plan contributions, actual pension costs, projected employee salary levels, assumed discount rates, and other factors. Once the plans were merged, it was no longer reasonable to pretend, for ratemaking purposes, that separate subsidiary plans exist. The KCC correctly found that the Company's claimed pension funding adjustment should be denied and there is no new evidence that would suggest that the KCC should revise that finding in this case. Therefore, at Schedule ACC-21, I have removed the Company's proposed $1.5 million pension funding status adjustment from my recommended revenue requirement.

[10] KCC Order in KCC Docket No. 10-KCPE-415-RTS, November 11, 2010, page 58.

Q. What adjustments are you recommending to the Company's claim for deferred pension costs?

A. I recommending three adjustments to the Company's claim for recovery of deferred pension costs. First, similar to my recommendation above with regard to prospective pension expense, I am recommending that the updated deferred pension expense as reported in the response to KCC-175A be utilized. In Schedule ACC-22, I have made an adjustment to reflect this update in my revenue requirement.

Second, I am recommending that only costs through December 31, 2011, the end of the test year, be included in the amortization. This recommendation is consistent with my recommendations regarding other components of the Company's revenue requirement such as utility plant-in-service and CWIP. By including estimated costs through June 30, 2012, KCP&L is effectively moving the test year from the historic twelve month period ending December 31, 2011, to a partially forecast period ending June 30, 2012. Any differences between actual pension expenses for the period January 1, 2012, through June 30, 2012, should continue to be deferred and the Company will recover these additional costs through an amortization approved as part of its next base rate case. Therefore, my recommended revenue requirement includes an amortization of the pension deferral only through December 31, 2011, as shown in Schedule ACC-22.

Q. What is your third recommended adjustment to the Company's claim for deferred pension costs?

A. In addition to recommending that the amortization only include costs through December 31, 2012, I am also recommending that the deferred balance be amortized over a period of five years, instead of over the three-year period proposed by KCP&L.

Q. What is the basis for your recommendation?

A. A five-year deferral is consistent with the guidance provided in KCC Docket No. 07-GIMX-1041-GIV with regard to the appropriate amortization period. That Order expressly permitted amortization periods of up to five years. The use of a five-year amortization period will mitigate the impact of this deferral on the annual rates paid by Kansas customers. Moreover, it is important to consider that in addition to this deferral, the Company is also seeking authorization to increase the pension expense included in rates from $35.4 million to $43.1 million. Therefore, one would expect that future deferrals will be much smaller than those being claimed in this case, and could even result in refunds to ratepayers. I have not proposed any adjustment to the prospective pension costs now being claimed by KCP&L, other than elimination of the SJLP funding status adjustment. Given the significant increase in the prospective pension costs to be included in base rates, the magnitude of the Company's rate increase request in this case, and the fact that a five-year deferral is permissible pursuant to the Order in KCC Docket No. 07-GIMX-1041-GIV, I recommend that the KCC adopt a five-year amortization period for deferred pension costs. My adjustment is shown in Schedule ACC-22.

Q. Please explain your recommended adjustment to the Company's claim for SERP costs.

A. I am recommending that the Company's claim for recovery of SERP costs be denied.

Q. **What are SERP costs?**

A. These costs relate to supplemental retirement benefits for officers and key executives that are provided by the Company. These SERP benefits are in addition to pension benefits received by officers and key executives pursuant to the normal pension plan benefits offered to all other employees. These additional retirement benefits generally exceed various limits imposed on retirement programs by the Internal Revenue Service ("IRS") and therefore are referred to as "non-qualified" plans. According to the Company's Proxy Statement, its SERP provides,

> ...an amount substantially equal to the difference between the amount that would have been payable under the Pension Plan in the absence of tax laws limiting pension benefits and earnings that may be considered in calculating pension benefits, and the amount actually payable under the Plan...Mr. Chesser and is credited with two years of service for every one year of service earned under our Pension Plan, with such amount payable under the SERP.

The IRS currently limits the amount of annual compensation that can be considered for purposes of determining contributions to qualified pension plans to $250,000. Thus, in addition to SERP costs, ratepayers are paying all of the associated pension costs for officers up to the $250,000 limit. The SERP benefit is related to compensation exceeding $250,000 per year. In addition, as noted above, Mr. Chesser is also credited with two years of service for each year of service earned under the qualified pension plan.

Q. What are the test year SERP costs that the Company has included in its claim?

A. As shown in the response to CURB-84, KCP&L has included $566,784 of GPE SERP expense in its filing.

Q. Do you believe that these SERP costs should be recovered from the Company's ratepayers?

A. No, I do not. As noted above, the officers of the Company are already well compensated. Moreover, these officers and key executives that receive SERP benefits also receive pension benefits pursuant to the Company's regular pension plan. Ratepayers are already paying for retirement benefits for these officers and executives through the FAS 87 pension costs included in the Company's revenue requirement for the regular pension plan. If KCP&L wants to provide further retirement benefits to select officers and key executives, then shareholders, not ratepayers, should fund these excess benefits. Therefore, I recommend that the

Company's claim for SERP costs be disallowed. This adjustment is shown in Schedule ACC-23.

Q. Did the KCC permit the Company to recover SERP benefits in its last base rate case?

A. Yes, it did. In its Order, the KCC noted that "[t]he Commission finds the combined level of benefits under the qualified and SERP plans is a major component in KCP&L's compensation packages and important for recruiting and retaining talent."[11] In its Order, the KCC cited the testimony of Company witness Fairchild, stating that "[s]he noted the majority of companies in KCP&L's peer utility group offer a SERP for executives." However, it does not follow that all of these companies are permitted to recover the costs of the SERP through regulated rates. In fact, many state regulatory commissions do not permit SERP costs to be recovered from ratepayers. Other companies do not even seek to recover such costs from ratepayers. As noted in the KCC's Order in the 415 Docket, "Westar Energy has eliminated its SERP program for executives and does not pass through associated costs in retail electric rates to Kansas retail ratepayers."

Ratepayers are already paying pension costs associated with qualified pension plans for these officers, based on the annual compensation limit permitted by the IRS, which in 2012 is $250,000. Thus, ratepayers are already paying for sizable pensions

[11] KCC Order in KCC Docket No. 10-KCPE-415-RTS, November 22, 2010, page 55.

for officers. If the Company wants to reward officers with pensions based on annual compensation exceeding $250,000, or based on doubling the years of service, then these SERP costs should be borne by shareholders, not ratepayers. Therefore, at Schedule ACC-23, I have made an adjustment to eliminate SERP costs from the Company's revenue requirement.

F. Other Post Employment Benefit Expense ("OPEBs')

Q. How did the Company develop its OPEB expense claim in this case?

A. Similar to the methodology used for pension expenses, the Company's OPEB expense claim was based on the latest actuarial reports. The Company is currently recovering $8.2 million in annual OPEB expense. KCP&L originally proposed a slight decrease in OPEB expense, to $7.6 million. In the response to KCC-176A, the Company revised its claim to $7,474,271.

Similar to the treatment afforded pension expense, KCP&L is also deferring the difference between its actual OPEB expense and the amount collected in rates. In this case, the amount collected in rates has generally been below the actual expense, resulting in a regulatory liability. Through June 30, 2012, the Company originally projected a regulatory liability of $792,828, which it proposed to amortize over three years, for an annual expense credit of $264,276. In its updated claim, provided in response to KCC-176A, the Company reflected a regulatory liability at June 30, 2012, of $853,674, for an annual credit of $284,558.

In addition to its claims for ongoing OPEB costs and the amortization of deferred costs through June 30, 2012, KPC&L has also included an amortization expense for a previously-approved amortization associated with FAS 158 costs.

Q. Are you recommending any adjustment to the Company's claim for prospective OBEP costs?

A. Yes, I am recommending one adjustment with regard to prospective costs. Specifically, I am recommending that the Company's revenue deficiency claim be updated to reflect the updated prospective OPEB expenses provided in the response to KCC-176A. Thus, at Schedule ACC-24, I have made an adjustment to reflect the updated annual costs of $7,474,271.

Q. Are you recommending any adjustment to the Company's claim associated with deferred OPEB costs?

A. Yes, I am recommending two adjustments to the Company's claim for recovery of deferred OPEB costs. First, consistent with other recommendations in my testimony, I have included deferred OPEB costs only through December 31, 2011, the end of the test year, in my amortization. Second, consistent with my recommendation regarding the amortization of deferred pension costs, I have reflected a five-year amortization in my revenue requirement recommendation, instead of the three-year amortization period proposed by KCP&L. These adjustments are shown in Schedule ACC-25.

G. Other Benefits Expense

Q. How did the Company determine its other benefits expense claim in this case?

A. According to page 27 of Mr. Weisensee's Testimony, the Company "annualized these costs based on projected costs for the six-month period ended June 30, 2012, multiplied by two to get an annual impact." Other benefits include medical expense costs, educational assistance, long-term disability costs, and group and accident insurance costs. Medical costs accounts for the vast majority of costs included in Other Benefits Expense.

KCP&L is self-insured for its health care costs. The health insurance plans are funded through contributions by both KCP&L and its employees, and actual costs depend on the number and magnitude of claims made during the year. In its filing, the Company included projected 2012 costs of approximately $24.9 million in its claim, including its share of costs for employees at the WCNOC facility. This claim reflects an increase of more than 15% over the actual test year costs of $21.6 million.

Q. Did the Company demonstrate that its adjustment was based on known and measurable changes to the test year?

A. No, it did not. The Company's claim was based on projected costs for the six months ending June 30, 2012. Those projections were then assumed to also reflect costs during the second half of 2012. This methodology does not reflect known and measurable changes to the test year. As noted, the Company is self-insured for a large portion of its medical benefit costs. Therefore, to a large extent, actual costs will depend upon the level of services required in any given year and the unit cost of those services. The actual amount of claims paid will not only be impacted by the general level of health care costs, but it will also be impacted by the degree to which employees seek medical care and the severity of the illnesses experienced by employees. For these reasons, the Company's post-test year claim does not represent a known and measurable change to the test year.

Q. What do you recommend?

A. Since the Company is largely self-insured, the projected costs included by KCP&L in its claim are speculative and do not represent known and measurable changes to the test year. Therefore, I recommend that the KCC utilize the actual test year costs to determine pro forma Other Benefits Expense costs in this case. At Schedule ACC-26, I have made an adjustment to reflect the actual test year costs for Other Benefits Expense.

Q. Did the KCC accept a similar adjustment recommended by CURB in the 415 Docket?

A. Yes, it did. In the 415 Docket, the Company used a methodology to project other benefits expense that was similar to the methodology utilized in this case. In its Order in the 415 Docket, the KCC found that "The health care portion of Other

Benefits Expense is hard to predict and depends upon the level of services needed for KCP&L's employees. The Commission finds KCP&L's proposed adjustment is speculative and not based on known and measurable expenses." The KCC should make a similar finding in this case and reject the Company's proposed adjustment to Other Benefits Expense.

H. Bad Debt Expense

Q. How did the Company quantify its bad debt expense claim in this case?

A. As discussed in the testimony of Mr. Weisensee at pages 21-22, the Company calculated its bad debt expense claim by applying a state-specific net bad debt write-off factor to its pro forma jurisdictional revenue claim. To determine its bad debt factor, the Company used the net bad debt write-offs (accounts written off less recoveries of accounts previously written off) for the test year and the retail revenues for the period July 2010 to June 2011. The Company also included a pro forma adjustment at proposed rates to reflect incremental bad debts associated with the incremental revenues resulting with this base rate case.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that the bad debt factor be based on actual revenues received during the test year, instead of on revenues received for the twelve-month period ending June 2011. In determining an appropriate bad debt factor, regulatory commissions generally match the time period over which revenues are received with the time period over which bad debts are written off. While there is invariably a lag between when a specific revenue is booked and when that revenue is written-off, attempting to match the specific timing of revenues and write-offs adds unnecessary complexity to the analysis. In addition, new base rates went into effect December 1, 2010, making it more difficult to precisely match net write-offs with the billing months that gave rise to those write-offs.

Q. What do you recommend?

A. I recommend that the Company's bad debt expense allowance be determined by using a consistent time period for both actual net write-offs and revenues. Therefore, I have used net write-offs and revenues during the actual test year to determine a pro forma bad debt factor. This methodology results in a bad debt expense factor of 0.3879% instead of the 0.4070% utilized by KCP&L. I have applied my bad debt expense factor to the Company's claimed pro forma revenue at present rates in order to quantify the revenue requirement impact of my recommendation. My adjustment is shown in Schedule ACC-27.

Q. Did you also make an adjustment to bad debt expense associated with the Company's proposed rate increase?

A. Yes, I did. The Company included an adjustment to include bad debts associated with the full rate increase that it is requesting in this case. It quantified this adjustment by applying the bad debt factor to the $63.29 million that it is seeking in this case. At Schedule ACC-28, I have eliminated bad debt expense associated with the Company's proposed rate increase. To quantify my adjustment, I applied the Company's proposed bad debt rate of 0.4070% to the Company's requested increase of $63.29 million. I am recommending a rate increase that is significantly lower than the rate increase proposed by KCP&L and it is unlikely that the KCC will approve the full increase being requested by the Company. Therefore, including a bad debt expense allowance based on the Company's request is likely to overstate its prospective bad debt expense and the Company's adjustment should therefore be rejected.

Q. How did you account for bad debt expense associated with your proposed rate increase?

A. In order to account for bad debt expense associated with my proposed rate increase, I have included a bad debt expense factor in my revenue multiplier. Thus, the bad debt expense included in my recommendation is matched to the overall level of the rate increase that I am recommending in this case.

I. Distribution Field Intelligence Technical Support ("DFITS")

Q. Please explain the Company's claim for Distribution Field Intelligence Technical Support costs.

A. As discussed in the testimony of Mr. Herdegen, KCP&L is requesting authorization to include in rates costs for a new work group, the Distribution Field Intelligence Technical Support Group. Mr. Herdegen states that this group will be involved with Automated Distribution which, according to Mr. Herdegen, Edison Electric Institute ("EEI") defines as "monitoring, control and information on distribution equipment which includes switches, capacitors, protection devices, voltage regulation devices, and devices on the customer site."[12] Mr. Herdegen states that his group "will differ from the other work groups from the standpoint that it will (1) focus training specifically on sophisticated equipment applied to the distribution system in order to handle Distribution Automation and Smart Grid control, which will free up our existing Instrument/Relay group to focus solely on T&S controls and equipment; and (2) be significantly more technical than traditional distribution line workers and field operators."[13]

Q. How much as the Company included for DFITS in its revenue requirement claim?

A. KCP&L's claim includes $1,005,278 in operating expense (Kansas jurisdictional)

[12] Testimony of Mr. Herdegen, page 3.
[13] Id, page 9.

and $842,673 in capital costs. These costs relate to 10 additional employees, related benefits and training costs, as well as incremental lab, vehicle, and testing equipment costs. The Company has not yet incurred any costs associated with the DFITS group. In fact, in response to KCC-261, KCP&L indicated that it would not undertake any of these costs until the program was approved by the KCC.

Q. Are you recommending any adjustment to the DFITS costs being claimed by KCP&L?

A. Yes, I am recommending that the Company's claim be rejected by the KCC, for several reasons. First, the functions to be performed by the DFITS group do not warrant the extraordinary preapproval that the Company is seeking in this case. As noted on page 4 of Mr. Herdegen's testimony, "KCP&L has been investing in Distribution Automation and Smart Grid technologies for more than a decade." The fact is that technology is constantly changing, and it is the responsibility of the utility to make those personnel decisions that it thinks are best in order to address these technological innovations. If the Company believes that some reorganization and/or additional employees are required, then it has the responsibility to take whatever action is necessary and to seek recovery of ongoing costs in a future rate case. It is not general practice for the KCC to pre-approve requests for additional employees. Technology is constantly evolving and, up until now, KCP&L has apparently been able to deal with this evolution under the traditional ratemaking methodology.

In addition, Mr. Herdegen acknowledges that other groups are currently performing many of the activities that would be transitioned to the DFITS group. However, KCP&L has not included any expense reductions to account for the fact that these activities will no longer be performed by existing personnel. The fact that these activities are currently being provided by KCP&L also supports the finding that the activities to be performed by the DFITS group are not entirely new, and instead result from the normal technological evolution that is constantly occurring in the utility industry. Again, if the Company believes that it would be more efficient to concentrate these activities in a smaller work group, it can make that organizational change without the need for pre-approval from the KCC.

Finally, the Company stated in response to KCC-261 that "No amounts will be expended until the Company receives Commission approval for this program." The fact that none of these costs have been incurred highlights the speculative nature of the Company's claim. Personnel levels expand and contract in the normal course of business, as employees join or leave a utility, as customer growth varies, and as technology changes. These are normal variations, especially in an organization as large and as varied as KCP&L. The requested DFITS group would represent approximately 3/10th of one percent of the number of employees included in the Company's claim. This variation is not material enough to warrant the pre-approval sought by KCP&L. Given 1) the fact that technological changes are an ongoing factor in any utility, 2) the relatively small impact of the proposed DFITS group on the total employee count, 3) the fact that many of these functions are already being performed and the Company has not included any associated expense reductions in its filing, and 4) the speculative nature of the Company's claim, I recommend that the KCC reject the Company's proposed DFITS adjustment. My recommended expense adjustment is shown in Schedule ACC-29. My recommended adjustment to remove the Company's claim for associated capital costs is shown in Schedule ACC-5, and was discussed previously in the Rate Base Section of this testimony.

J. Maintenance Outage Expense

Q. Are you recommending any adjustment to the Company's claims associated with maintenance outages?

A. Yes, I am. In response to KCC-282, the Company indicated that the test year included costs for two maintenance outages that had originally been budgeted for 2012. As stated in the Proxy Statement on page 28, "Due to flooding along the Missouri River, certain of the Company's coal plants were not able to operate at full load for 2011. As a result, management moved two 2012 maintenance outages to 2011,...." Therefore, it appears that actual test year costs included two maintenance outages that would not have been performed under normal operating conditions. As a result, actual test year costs do not necessarily represent a normalized level of maintenance outage costs.

Q. Did the costs associated with these two additional outages simply replace costs for maintenance outages there were previously scheduled to be completed in 2011?

A. No, it appears that these costs were incurred in addition to the costs that were already budgeted for 2011 outages. As shown in the response to KCC-282A, the actual maintenance costs for the originally scheduled 2011 maintenance outages were relative close to the amounts originally budgeted for these previously scheduled maintenance outages ($13.4 million vs. $13.9 million). Thus, it does not appear that the costs for the two accelerated maintenance outages replaced costs originally included in the 2011 maintenance budget.

Q. What do you recommend?

A. Since the test year includes maintenance outage costs that would not have been incurred in 2011 but for the flooding experienced on the Missouri River, I recommend that the costs for these two accelerated outages be removed, in order to normalize the Company's maintenance outage costs. To quantify my adjustment, I removed only the non-labor portion of these costs. My adjustment is shown in Schedule ACC-30.

K. Sale of Receivables Expense

Q. Please describe the Company's claim for costs associated with the sale of receivables to Kansas City Power and Light Receivables Company ("KCREC").

A. KCP&L sells its account receivables to KCREC, an affiliated credit facility. KCREC then sells a portion of the receivables to a bank, which issues commercial paper that is used to pay KCREC for the receivables purchased by the bank. KCREC in turn uses the amount received from the bank to pay KCP&L for the receivables resold to the bank and issues a note to KCP&L for any receivables that are purchased but not resold to the bank. This arrangement results in a lower cash working capital requirement for the Company, since it receives revenue prior to payment actually being made by the Company. However, the Company incurs costs as a result of this arrangement that partially offset the cash working capital savings.

As discussed on pages 42-43 of Mr. Weisensee's testimony, the Company included an adjustment to annualize the costs of this accounts receivables transaction. These costs include three components: a program fee rate, a commitment fee rate, and the interest expense on commercial paper that is sold to support the transaction.

Q. Are you recommending any adjustment to the Company's claim for costs associated with the accounts receivable facility?

A. Yes, I am recommending one adjustment. The Company's adjustment included interest costs on commercial paper that is sold as part of the accounts receivable arrangement. In calculating its pro forma costs, the Company utilized actual commercial paper rates through February 2012, and projected rates for March-June, 2012. The projected rates for March-June are considerably higher than the actual commercial paper rates in February 2012, and higher than the commercial paper rates experienced during the last half of the test year. Therefore, I am recommending an adjustment to annualize commercial paper interest expense to reflect the actual rate experienced for the period July-December, 2011. This adjustment is consistent with my general recommendation to limit the Company's revenue requirement to costs experienced during the test year. My adjustment is shown in Schedule ACC-31.

L. <u>Fines and Penalties Expense</u>

Q. Did the Company include any fines or penalties in its revenue requirement?

A. Yes, in response to KCC-43, KCP&L indicated that it incurred two penalties during the test year. As a result of the NERC 693 Audit and NERC CIP Spot Check settlement, KCP&L made two payments totaling $34,720 to the Southwest Power Pool in July 2011. These payments are not appropriate costs to pass on to regulated Kansas ratepayers. Ratepayers should not be responsible for fines and penalties that may be imposed upon the Company as the result of inappropriate actions or reporting by Company management. Moreover, because such fines and penalties are not expected to reoccur, they constitute non-recurring costs and therefore should not be included in a regulated utility's cost of service.

Q. Did the Company acknowledge that these costs should not be borne by ratepayers?

A. Yes, it did. In response to KCC-43, the Company stated that it "agrees that it would be appropriate for Staff to propose an adjustment to remove these costs from cost of service in this case." At Schedule ACC-32, I have made an adjustment to remove these penalties from the Company's revenue requirement.

M. <u>Rate Case Expense</u>

Q. How did the Company develop its rate case expense claim in this case?

A. The Company's claim includes amortization costs for four rate cases, including the current case. As shown in the workpapers to Adjustment CS-80, KCP&L has included the annual amortization of the following rate case costs: $217,837 for costs incurred in KCC Docket No. 07-KCPE-905-RTS; $1,487,650 for costs incurred in KCC Docket No. 09-KCPE-246-RTS; $5,669,712 for costs incurred in KCC Docket No. 10-KCPE-415-RTS; $253,120 for costs awarded in the subsequent rate case litigation in KCC Docket No. 10-KCPE-415-RTS ("415 Reconsideration Docket"); and $2,472,800 for the current case. The Company included a four-year amortization of costs for the first three cases. However, it reflected only a three-year amortization of costs for the 415 Reconsideration Docket and for the current case.

Q. Are you recommending any adjustment to the Company's claim for rate case costs?

A. Yes, I am recommending one adjustment. Specifically, I am recommending that a four-year amortization period be adopted for costs associated with the current case. A four-year amortization period is the amortization period that has traditionally been used by the KCC for amortization of KCP&L's rate case costs. While the KCC did order a three-year amortization period for costs incurred in the 415 Reconsideration Docket, that case was decided approximately one year after the original case. Using a three-year amortization period for the rate case costs incurred in the 415 Reconsideration Docket resulted in all of the 415 costs being amortized by January 2014 - the only difference was that the amortization of the 415 Docket costs began one year sooner than the amortization of costs for the 415 Reconsideration Docket. Thus, the adoption of a three-year amortization period was not a policy change but appears to have related only to those specific rate case costs that were incurred during the 415 Reconsideration Docket. Therefore, KCC policy still reflects a four-year amortization period for rate case costs. At Schedule ACC-33, I have made an adjustment to amortize the rate case costs for the current proceeding over a four-year period instead of over the three-year period proposed by KCP&L.

N. Non-Recurring Expense

Q. Has KCP&L included any non-recurring costs in its claim?

A. Yes, in the response to KCC-121, the Company's stated that its test year costs include a non-recurring cost of $1,169,596 relating to a maintenance payment for the PeopleSoft software. KCP&L used PeopleSoft software until 2008. At that time, it stopped paying the annual PeopleSoft maintenance fee and began receiving service from another third-party provider. In 2011, the Company decided to return to PeopleSoft. One of the conditions of returning to PeopleSoft was that KCP&L was required to make a one-time payment for back maintenance fees. The Company has included this payment in its revenue requirement claim.

Q. Should non-recurring costs be included in utility rates?

A. No, they should not. Utility rates are designed to be prospective and to reflect a normalized level of future costs, not recovery of previously-incurred costs. Non-recurring costs are generally excluded from a regulated utility's revenue requirement. Therefore, at Schedule ACC-34, I have made an adjustment to eliminate these non-recurring costs from the Company's claim.

O. Credit Card Processing Expense

Q. Please describe the Company's claim for credit card processing costs.

A. In its filing, the Company included an adjustment to its credit card processing costs to reflect an increase in the number of customers using credit cards to pay their bills. The Company's claim is based on a projected acceptance rate in June 2012 of 13.9%.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, it appears that the acceptance rate estimated by KCP&L may be overly optimistic. In its workpapers to Adjustment CS-77, the Company indicated that the actual average acceptance rate in the test year was only 11.3%. The acceptance rate in December 2011, the end of the test year in this case, was 13.3%. Therefore, I am recommending a reduction to the Company's claim to reflect a lower acceptance rate than the rate used by the Company in its filing.

Q. How did you quantify your adjustment?

A. I have used the actual number of credit card payments in December 2011, the end of the test year in this case, to quantify my adjustment. I did not make any adjustment to the Company's claim for per-unit costs associated with credit card processing fees. My adjustment is shown in Schedule ACC-35.

P. Membership Dues Expense

Q. Are you recommending any adjustment to the Company's claim for membership dues?

A. Yes, I am. On page 61 of Mr. Weisensee's Testimony, he stated that "[i]n deference to Staff's past practice in rate cases under the Regulatory Plan and as allowed under K.S.A. 66-101f(a), we have eliminated from cost of service 50% of utility dues...." However, the Company's adjustment does not include the elimination of 50% of its dues to the Edison Electric Institute ("EEI"). While the Company did eliminate a portion of these dues that are specifically related to lobbying activities, 100% of the remaining dues expense is included in its revenue requirement.

Therefore, I have made an adjustment to eliminate 50% of the EEI dues from the Company's claim. This adjustment is consistent with the Company's treatment of other dues and membership expenses. My adjustment is shown in Schedule ACC-36.

Q. Meals and Entertainment Expense

Q. Are you recommending any adjustment to the Company's meals and entertainment expense claim?

A. Yes, I am. The Company has included in its filing $793,214 of meals and entertainment expenses that are not deductible on the Company's income tax return. The IRS limits the deductibility of meals and entertainments expenses to 50%. These are costs that the IRS has determined are not appropriate deductions for federal tax purposes. If these costs are not deemed to be reasonable business expenses by the IRS, it seems reasonable to conclude that they are not appropriate business expenses to include in a regulated utility's cost of service. Accordingly, at Schedule ACC-37, I have made an adjustment to eliminate these costs from the Company's revenue requirement. While there may be certain costs for meals that should be borne by ratepayers, there are also clearly costs included in this category which should be entirely excluded from the Company's revenue requirement. Therefore, my recommendation to use the 50% IRS criteria provides a reasonable balance between shareholders and ratepayers and should be adopted by the KCC.

It should be noted that the Company's meals and entertainment expenses reported in response to CURB-116, which was used as the basis for my adjustment, may contain some costs that have already been excluded by KCP&L in other adjustments. If KCP&L identifies any such costs, I will revise my Meals and Entertainment cost adjustment accordingly. It is not my intent to double-count any cost disallowances recommended in my testimony.

R. Depreciation Expense

Q. Is the Company proposing new depreciation rates in this case?

A. Yes, it is. In its filing, KCP&L sponsored the testimony of Dane A. Watson, who recommended revised depreciation rates for the majority of the Company's plant accounts. KCP&L is proposing that the KCC adopt the new rates that are proposed for generation plant and for general plant accounts. As stated on page 20 of Mr. Watson's testimony, "...the Company recommends not changing currently authorized Transmission and Distribution rates because of Third Party Reimbursement issues in the pending generic depreciation proceeding. With respect to all other electric plant accounts included within the depreciation study, the Company is proposing in this rate case to change the depreciation rates consistent with my recommendations."

Q. What is the impact of the depreciation rates being requested in this case?

A. The revised depreciation rate being requested in this case result in a depreciation expense increase of approximately $10.07 million. This amount does not include the impact on depreciation expense of the Company's recommended new rates for transmission and distribution plant, which it is not proposing to implement at this time. Nor does the $10.07 million include the impact of plant additions, rather, it is solely related to the proposed change in depreciation rates for generation plant and for general plant accounts.

Q. When did the KCC last review the Company's depreciation rates?

A. In the Settlement Agreement establishing KCP&L's Regulatory Plan, the Company "agreed to file an updated full depreciation study before August 1, 2010."[14] In the 415 Docket, the Company filed the required depreciation study, which was sponsored by KCP&L's witness, John J. Spanos. Staff filed testimony on depreciation issues in that case, sponsoring the testimony of William W. Dunkel. In addition, Kansas Gas Service ("KGS") was an intervener in the 415 Docket and filed the testimony of Dr. Ronald E. White. The issue of depreciation was fully litigated in that case. In its

[14] Order in Docket No. 10-KPCE-415-RTS, November 22, 2010, page 61,

Order in the 415 Docket, the Commission noted that "[i]n evaluating depreciation issues presented in this proceeding, the Commission had the benefit of testimony by three distinguished depreciation consultants…."[15]

Q. What was the outcome of the Commission's review of depreciation rates in the 415 Docket?

Q. Staff's recommendations with regard to depreciation issues were generally accepted by the KCC. The depreciation rates approved in the 415 Docket resulted in a depreciation expense reduction of approximately $13 million from the depreciation expense claimed by KCP&L in that case. As stated by Mr. Ives on page 12 of his testimony, in the last case "[t]he Commission accepted Staff's position and KCP&L believes that this resulted in depreciation rates that, in certain cases, do not fairly or accurately assign asset costs to the proper generation of customers who benefit from the use of those assets."

Q. What are you recommending with regard to depreciation rates in this case?

A. I am recommending that the KCC reject the Company's claim for new depreciation rates in this case. The issue of depreciation was fully litigated in the 415 Docket where the KCC had the benefit of not two, but three, experts on depreciation. It is clear from the Company's testimony that in this case it is attempting to re-litigate the

[15] Id.

depreciation issues that were fully addressed by the KCC in the 415 Docket. In this case, KCP&L has hired a different depreciation expert with the intent to recoup much of the depreciation expense that the KCC disallowed in the last case.

In addition, KCP&L states that a new study is warranted given plant additions that have occurred since the last case. But as noted by the KCC in its Order in the 415 Docket, "[d]etermining an appropriate depreciation expense in a rate case is a complex issue that inherently involves 'speculation' to the degree it requires projection of future events."[16] Depreciation studies, by definition, take a long-term view of asset lives, retirement dates, salvage costs, and other factors. However, within 18 months of the KCC's Order in the 415 Docket, the Company had completed a new depreciation study and was once again filing for revised rates. Clearly, the Company's actions are being driven largely by the fact that it disagrees with the KCC's findings in the 415 Docket. Therefore, I recommend that the KCC deny the Company's request to implement revised depreciation rates for its generation plant and general plant accounts. While depreciation rates will invariably increase or decrease again at some point in the future, there is no need to revisit this issue in this case.

Q. How did you quantify your adjustment?

A. Consistent with CURB's recommendation to utilize the 12 CP allocator for capacity

[16] Id.

costs, I calculated the difference between the depreciation expense assuming the Company's proposed depreciation rates and depreciation expense at current rates. Both of these scenarios utilized the 12 CP allocator to allocate capacity costs. My adjustment is shown in Schedule ACC- 38.

Q. What is your second adjustment to the Company's depreciation expense claim?

A. As discussed previously, I am recommending an adjustment to eliminate post-test year utility plant-in-service from the Company's claim. Therefore, at Schedule ACC-39 I have made a corresponding adjustment to exclude annual depreciation expense associated with my recommended plant disallowance. To quantify my adjustment, I used the composite depreciation rate as computed by the Company's Rate Model, after first adjusting the capacity allocator to reflect the 12 CP allocation recommended by Mr. Kalcic. This resulted in a composite depreciation expense rate of 1.97%. I applied this composite rate to my recommended utility plant-in-service adjustment to determine my pro forma depreciation expense adjustment.

S. Interest Synchronization and Taxes

Q. Have you adjusted the pro forma interest expense for income tax purposes?

A. Yes, I have made this adjustment at Schedule ACC-40. It is consistent (synchronized) with CURB's recommended rate base, capital structure, and cost of capital recommendations. I am recommending a lower rate base than the rate base included in the Company's filing. This recommendation results in a lower pro forma interest expense for the Company. This lower interest expense, which is an income tax deduction for state and federal tax purposes, will result in an increase to the Company's income tax liability under my recommendations. Therefore, my recommendations result in an interest synchronization adjustment that reflects a higher income tax burden for the Company, and a decrease to pro forma income at present rates.

Q. What income tax factors have you used to quantify your adjustments?

A. As shown on Schedule ACC-41, I have used a composite income tax factor of 39.55%, which includes a state income tax rate of 7.00% and a federal income tax rate of 35%. These are the state and federal income tax rates contained in the Company's filing. My revenue multiplier, which is shown in Schedule ACC-42, reflects these same income tax rates. In addition, the revenue multiplier includes uncollectible costs at a rate of 0.3879%.

Q. Have you made any other adjustment to the revenue multiplier?

A. Yes, I have made one additional adjustment. Specifically, I have included a forfeited discount rate of 0.2111%, which is the rate claimed by the Company.

Q. What are forfeited discounts?

A. Forfeited discounts are amounts that the Company earns from ratepayers for late payment of utility charges. According to Schedule 1.25 of the Company's Rules and Regulations, KCP&L charges customers a late payment charge of 2% when a bill becomes delinquent. Non-residential customers may request a 14-day extension of the date upon which an unpaid bill becomes delinquent. In that case, a 1% monthly charge will be applied to the non-residential customer's bill.

Q. How did the Company determine its pro forma revenue claim for forfeited discounts?

A. As discussed on page 19 of Mr. Weisensee's testimony, the Company developed its claim for forfeited discounts by computing a Kansas-specific forfeited discount factor and applying that factor to its weather-normalized revenues. The forfeited discount factor was based on actual experience during the test year. The Company used a forfeited discount factor of 0.2111%.

Q. If you are not recommending any adjustment to the Company's forfeited discount rate, then why did you make an adjustment to the revenue multiplier?

A. KCP&L included an adjustment to synchronize forfeited discounts with its pro forma revenue claim. However, the Company did not include a further adjustment to reflect the additional forfeited discount revenue that it will receive as a result of its proposed rate increase. In order to capture the impact of the additional forfeited discount revenue that will be realized by any rate increase that is ultimately approved by the KCC, it is necessary to adjust the revenue multiplier to include forfeited discounts. Accordingly, I have included the Company's proposed rate for forfeited discounts in my revenue multiplier, as shown in Schedule ACC-42. This has the effect of adjusting my revenue requirement recommendation to reflect the fact that forfeited discount revenue will increase as sales revenue increases.

VIII. REVENUE REQUIREMENT SUMMARY

Q. What is the result of the recommendations contained in this testimony?

A. My adjustments show that KCP&L has a revenue deficiency at present rates of $4,909,834 as summarized on Schedule ACC-1. CURB's recommendations result in revenue requirement adjustments of $58,640,694 to the Company's requested revenue requirement increase of $63,550,528.

Q. Have you quantified the revenue requirement impact of each of your recommendations?

A. Yes, at Schedule ACC-43, I have quantified the revenue requirement impact of the rate of return, rate base, and expense recommendations contained in this testimony.

Q. Have you developed a pro forma income statement?

A. Yes, Schedule ACC-44 contains a pro forma income statement, showing utility operating income under several scenarios, including the Company's claimed operating income at present rates, my recommended operating income at present rates, and operating income under my proposed rate increase. My recommendations will result in an overall return on rate base of 7.58%, as recommended by Dr. Woolridge.

Q. Does this conclude your testimony?

A. Yes, it does.

<u>VERIFICATION</u>

STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD) ss:

Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing testimony, and that the statements made herein are true to the best of her knowledge, information and belief

Andrea C. Crane

Andrea C. Crane

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

Notary Public Benjamin Cotton

My Commission Expires: BENJAMIN D COTTON Notary Public-Connecticut My Commission Expires June 30, 2017

APPENDIX A

List of Testimonies Filed Since January 2008

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	11-258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKEE-491-RTS	5/12	Margin Requirements	Citizens' Utility Ratepayer Board
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKEE-380-RTS	4/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	W/WW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

APPENDIX B

Supporting Schedules

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

REVENUE REQUIREMENT SUMMARY

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	$1,820,789,380	($53,389,680)	$1,767,399,700	(B)
2. Required Cost of Capital	8.57%	-0.99%	7.58%	(C)
3. Required Return	$156,063,499	($22,094,602)	$133,968,897	
4. Operating Income @ Present Rates	117,647,212	13,358,939	131,006,151	(D)
5. Operating Income Deficiency	$38,416,287	($35,453,541)	$2,962,746	
6. Revenue Multiplier	1.6543	0.0029	1.6572	(E)
7. Revenue Requirement Increase	**$63,550,528**	**($58,640,694)**	**$4,909,834**	

Sources:
(A) Company Filing, Section 3 (i), Schedule 1.
(B) Schedule ACC-4.
(C) Schedule ACC-2.
(D) Schedule ACC-15.
(E) Schedule ACC-42.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

REQUIRED COST OF CAPITAL

	Capital Structure (A)	Cost Rate (A)	Weighted Cost
1. Common Equity	51.82%	8.50%	4.40%
2. Long Term Debt	47.57%	6.63%	3.15%
3. Preferred Stock	0.61%	4.29%	0.03%
4. Total	100.00%		**7.58%**

Sources:
(A) Testimony of Dr. Woolridge, Schedule JRW-1.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

JURISDICTIONAL ALLOCATORS

Rate Base Adjustment:		
1. Rate Base - 12 CP	$1,786,902,749	(A)
2. Rate Base - 4 CP	1,820,789,380	(B)
3. Rate Base Adjustment	**($33,886,631)**	
Operating Income Adjustment:		
1. Operating Income at Present Rates - 12 CP	$121,023,747	(A)
2. Operating Income at Present Rates - 4 CP	117,647,212	(B)
3. Operating Income Adjustment	**$3,376,535**	

Sources:
(A) Company Rate Model, Schedule 1, adjusted to reflect 12 CP.
(B) Company Filing, Section 3(i), Schedule 2.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

RATE BASE SUMMARY

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Utility Plant in Service	$3,580,662,063	($31,324,351)	(B)	$3,549,337,712
Less:				
2. Accumulated Depreciation	(1,475,959,584)	32,193,211	(C)	(1,443,766,373)
3. Net Utility Plant	$2,104,702,479	$868,860		$2,105,571,339
Plus:				
4. CWIP - LaCygne Environmental	$65,456,939	($29,952,342)	(D)	$35,504,597
5. Cash Working Capital	(30,446,243)	$0		(30,446,243)
6. Fossil Fuel Inventory	24,445,012	0		24,445,012
7. Nuclear Fuel in Reactor	24,979,092	0		24,979,092
8. Materials and Supplies	46,378,830	(1,266,522)	(E)	45,112,308
9. Prepayments	4,822,802	0		4,822,802
10. Iatan 1 and Common Reg. Asset	3,390,680	30,380	(F)	3,421,060
Less:				
11. Customer Advances For Construction	($1,221,065)	($141,149)	(G)	($1,362,214)
12. Customer Deposits	(1,723,719)	(29,383)	(H)	(1,753,102)
13. Deferred Income Taxes	-385,668,582	11,828,405	(I)	(373,840,177)
14. Def. Gain on SO2 Emission Allowances	(34,325,272)	(840,619)	(J)	(35,165,891)
15. Deferred Gain Em. Allow- Allocated	(1,573)	(679)	(K)	(2,252)
16. Jurisdictional Allocations	0	(33,886,631)	(L)	(33,886,631)
17. Total Rate Base	**$1,820,789,380**	**($53,389,680)**		**$1,767,399,700**

Sources:
(A) Company Filing, Section 3(i).
(B) Schedule ACC-5.
(C) Schedule ACC-6.
(D) Schedule ACC-7.
(E) Schedule ACC-8.
(F) Schedule ACC-9.
(G) Schedule ACC-10.
(H) Schedule ACC-11.
(I) Schedule ACC-12.
(J) Schedule ACC-13.
(K) Schedule ACC-14.
(L) Schedule ACC-3.

Schedule ACC-5

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

UTILITY PLANT IN SERVICE - POST TEST YEAR

1.	Post Test Year Plant Additions	($83,819,787)	(A)
2.	Post Test Year Retirements	13,812,404	(A)
3.	Projected Dis. Field Int. Additions	(842,673)	(A)
4.	Recommended Adjustment ($)	($69,164,710)	
5.	Allocation to Kansas (%)	45.29%	(B)
6.	Allocation to Kansas ($)	**($31,324,351)**	

Sources:
(A) Company Workpaper, Adjustment RB-20.
(B) Kansas Allocation of Total Plant in Service per Schedule 2 of Rate Model, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

ACCUMULATED DEPRECIATION

1. Projected Reserve Additions	$83,341,024	(A)
2. Projected Retirements	(13,812,404)	(A)
3. Recommended Adjustment	$69,528,620	
4. Allocation to Kansas (%)	46.30%	(B)
5. Recommended Kansas Adjustment	**$32,193,211**	

Sources:
(A) Company Workpapers, Adjustment RB-30.
(B) Kansas Allocation of Depreciation Reserve per Schedule 2 of Rate Model, adjusted to reflect 12 CP.

Schedule ACC-7

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

CONSTRUCTION WORK IN PROGRESS

1. CWIP @ December 31, 2011	$74,908,099	(A)
2. Company Claim	141,128,780	(A)
3. Recommended Adjustment	($66,220,681)	
4. Allocation to Kansas (%)	45.23%	(B)
5. Allocation to Kansas ($)	**($29,952,342)**	

Sources:
(A) Company Workpaper, Adjustment RB-21.
(B) Kansas Allocation of CWIP per Schedule 2 of Rate Model, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

MATERIALS AND SUPPLIES

1. Thirteen Month Average	$97,157,149	(A)
2. Company Claim	99,951,177	(A)
3. Recommended Adjustment	($2,794,028)	
4. Allocation to Kansas (%)	45.33%	(B)
5. Allocation to Kansas ($)	**($1,266,522)**	

Sources:
(A) Company Workpaper, Adjustment RB-72.
(B) Kansas Allocation of Materials and Supplies per Schedule 2 of Rate Model, adjusted to reflect 12 CP.

Schedule ACC-9

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

IATAN 1 AND COMMON REGULATORY ASSET

1. Balance at 12/31/11	$3,421,060	(A)
2. Company Claim	3,390,680	(A)
3. Recommended Adjustment	**$30,380**	

Sources:
(A) Company Workpapers, Adjustment RB-25.

Schedule ACC-10

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

CUSTOMER ADVANCES

1. 13 Month Average	$1,362,214	(A)
2. Company Claim	1,221,065	(A)
3. Recommended Total	**($141,149)**	

Sources:
(A) Company Workpapers, Adjustment RB-71.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

CUSTOMER DEPOSITS

1.	13 Month Average	$1,753,102	(A)
2.	Company Claim	1,723,719	(A)
3.	Recommended Total Adjustment	**($29,383)**	

Sources:
(A) Company Workpapers, Adjustment RB-70.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

ACCUMULATED DEFERRED INCOME TAXES

1. Accumulated DIT@ December 31, 2011	$805,778,456	(A)
2. Company Claim	831,944,988	(B)
3. Recommended Adjustment	$26,166,532	
4. Allocation to Kansas (%)	45.20%	(C)
5. Allocation to Kansas ($)	**$11,828,405**	

Sources:
(A) Response to CURB-161.
(B) Company Filing, Workpapers to Adjustment CS-125.
(C) Kansas Allocation of Accumulated Deferred Income Taxes pe
Schedule 2 of Rate Model, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

DEFERRED GAIN - EMISSION ALLOWANCES

1. Deferred Balance @ December 31, 2011	$35,165,891	(A)
2. Company Claim	34,325,272	(A)
3. Recommended Total Adjustment	**($840,619)**	

Sources:
(A) Company Workpapers, Adjustment RB-55.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

DEFERRED GAIN - EMISSION ALLOWANCES (ALLOCATED)

1. Deferred Balance @ December 31, 2011	$2,118	(A)
2. Company Claim	3,728	(A)
3. Recommended Total Adjustment	($1,610)	
4. Allocation to Kansas (%)	42.20%	(B)
5. Allocation to Kansas ($)	**($679)**	

Sources:
(A) Company Workpapers, Adjustment RB-55.
(B) Kansas Allocation of Emission Allowances (Allocated) per Schedule 2 of Rate Model, adjusted to reflect 12 CP.

Schedule ACC-15

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

OPERATING INCOME SUMMARY

			Schedule No.
1.	Company Claim	$117,647,212	1
2.	Jurisdictional Allocations	3,376,535	3
3.	Salary and Wage Expense	424,620	16
4.	401K Expense	14,959	17
5.	Incentive Compensation Expense - Cash Awards	449,782	18
6.	Incentive Compensation Expense - Stock Awards	234,291	19
7.	Payroll Tax Expense	26,242	20
8.	Pension Expense	338,657	21
9.	Amortization of Deferred Pension Expense	891,672	22
10.	Supplemental Executive Retirement Plan Expense	155,116	23
11.	Other Post Employment Benefit Expense	33,303	24
12.	Amortization of Deferred OPEB Expense	(44,859)	25
13.	Other Benefits Expense	907,073	26
14.	Bad Debt Expense - Uncollectible Rate	70,988	27
15.	Bad Debt Expense-Rate Increase	155,722	28
16.	Dis. Field Intelligence Technical Support Expense	275,122	29
17.	Maintenance Outage Expense	439,360	30
18.	Sale of Receivables Expense	5,121	31
19.	Fines and Penalty Expense	9,493	32
20.	Rate Case Expense	124,568	33
21.	Non Recurring Expense	320,173	34
22.	Credit Card Processing Expense	41,336	35
23.	Membership Dues Expense	65,128	36
24.	Meals and Entertainment Expense	201,792	37
25.	Depreciation Expense-Rates	5,180,014	38
26.	Depreciation Expense - Plant	373,961	39
27.	Interest Synchronization	(711,230)	40
28.	Net Operating Income	**$131,006,151**	

Schedule ACC-16

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

SALARY AND WAGE EXPENSE

1. Original Company Claim		$167,707,174	(A)
2. Revised Company Claim		166,155,637	(B)
3. Recommended Adjustment		$1,551,537	
4. Allocation to Kansas (%)		45.27%	(C)
5. Kansas Expense Adjustment ($)		$702,432	
6. Income Taxes @	39.55%	277,812	
7. Operating Income		**$424,620**	

Sources:
(A) Company Filing, Workpapers to Adjustment CS-50.
(B) Resonse to KCC-195A1.
(C) Company Rate Model, Allocation Factors, Composite Labor Allocation adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

401K EXPENSE

1. Payroll Expense Adjustment		$702,432	(A)
2. Matching Rate		3.523%	(B)
3. Recommended Adjustment		$24,747	
4. Income Taxes @	39.55%	9,787	
5. Operating Income		**$14,959**	

Sources:
(A) Schedule ACC-16
(B) Company Filing, Workpapers to Adjustment CS-52.

Schedule ACC-18

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

INCENTIVE COMPENSATION EXPENSE- CASH AWARDS

1.	Rewards Plan and ValueLink	$9,796,413		(A)
2.	Recommended Adjustment (%)	25.00%		(B)
3.	Recomended Adjustment ($)		$2,449,103	
4.	Short-term Incentive (Officers)	$2,231,989		(A)
5.	Recommended Adjustment (%)	50.00%		(B)
6.	Recomended Adjustment ($)		1,115,995	
7.	Total Recommended Adjustment		$3,565,098	
8.	Less Joint Partners @ 6.77%		(241,357)	(C)
9.	Adjustment Net of Joint Partners		$3,323,741	
10.	Allocation to KCP&L @ 65.92%		$2,191,010	(C)
11.	Allocation to Kansas @ 45.2733%		$991,942	(D)
12.	Allocation to Expense @ 75.01%		$744,056	(C)
13.	Income Taxes @ 39.55%		294,274	
14.	Operating Income Impact		**$449,782**	

Sources:
(A) Company Filing, Workpapers to Adjustment CS-51.
(B) Adjustment reflects removal of financial benchmarks.
(C) Allocations per Workpapers to Adjustment CD-51.
(D) Company Rate Model, Allocation Factors, Composite Labor Allocation, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

INCENTIVE COMPENSATION EXPENSE - STOCK AWARDS

1. Restricted Stock - Officers		$808,281	(A)
2. Directors Shares		333,014	(B)
3. Total Recommended Adjustment		$1,141,295	
4. Allocation to KCP&L (%)		45.27%	(C)
5. Allocation to Kansas ($)		$516,702	
6. Allocation to Expense (%)		75.01%	(D)
7. Allocation to Expense ($)		$387,578	
8. Income Taxes @	39.55%	153,287	
9. Operating Income Impact		**$234,291**	

Sources:
(A) Response to CURB-72.
(B) Company Filing, Workpapers to Adjustment CS-11.
(C) Company Filing, Section 9(i) and (ii), Account 920.
(D) Company Filing, Workpapers to Adjustment CS-51.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

PAYROLL TAX EXPENSE

1. Pro Forma Salary and Wage Adjustment		$702,432	(A)
2. Payroll Taxes @ 6.18%		$43,410	(B)
3. Income Taxes @	39.55%	17,169	
4. Operating Income Impact		**$26,242**	

Sources:
(A) Schedules ACC-16 and ACC-19.
(B) Reflects average actual rate per Workpapers to CS-53.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

PENSION EXPENSE

1.	Revised Pension Cost Claim		$55,515,814	(A)
2.	Less Funded Status Adjustment		(1,500,000)	(A)
3.	Net Pension Cost Claim		$54,015,814	
4.	Expense Ratio		78.82%	(B)
5.	Pro Forma Annual Amortization		$42,575,265	
6.	Company Claim		43,812,698	(C)
7.	Recommended Adjustment		$1,237,433	
8.	Allocation to Kansas (%)		45.27%	(D)
9.	Allocation to Kansas ($)		$560,227	
10.	Income Taxes @	39.55%	221,570	
11.	Operating Income Impact		**$338,657**	

Sources:
(A) Response to KCC-175A.
(B) Based on capitalization ratio of 21.18% per the response to KCC-175A.
(C) Company Filing, Workpapers to CS-65.
(D) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

AMORTIZATION OF DEFERRED PENSION EXPENSE

1.	Regulatory Asset @ June 30, 2012		$17,816,349	(A)
2.	Post-Test Year Additions		(3,839,669)	(A)
3.	Regulatory Asset @ December 31, 2011		$13,976,680	
4.	Recommended Amortization Period		5	(B)
5.	Pro Forma Annual Amortization		$2,795,336	
6.	Company Claim		6,053,454	(C)
7.	Recommended Adjustment		$3,258,118	
8.	Allocation to Kansas (%)		45.27%	(D)
9.	Allocation to Kansas ($)		$1,475,058	
10.	Income Taxes @	39.55%	583,385	
11.	Operating Income Impact		**$891,672**	

Sources:
(A) Response to KCC-175A.
(B) Recommendation of Ms. Crane.
(C) Company Filing, Workpapers to CS-65.
(D) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

SUPPLEMENTAL EXECUTIVE RETIREMENT SYSTEM EXPENSE

1. Recommended Annual Adjustment		566,784	(A)
2. Allocation to Kansas (%)		45.27%	(B)
3. Allocation to Kansas ($)		$256,602	
4. Income Taxes @	39.55%	101,486	
5. Operating Income Impact		**$155,116**	

Sources:
(A) Response to CURB-84.
(B) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

OTHER POST EMPLOYMENT BENEFIT EXPENSE

1. Revised OPEB Costs		$7,474,271	(A)
2. Company Claim		7,595,959	(A)
3. Recommended Adjustment		$121,688	
4. Allocation to Kansas (%)		45.27%	(C)
5. Allocation to Kansas ($)		$55,092	
6. Income Taxes @	39.55%	21,789	
7. Operating Income Impact		**33,303**	

Sources:
(A) Response to KCC-176A.
(B)Company Filing, Workpapers to CS-61.
(C) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

AMORTIZATION OF DEFERRED OPEB BENEFIT EXPENSE

1. Regulatory Asset @ 6/30/12		($853,674)	(A)
2. Post-Test Year Additions		(351,856)	(A)
3. Regulatory Asset @ 12/31/11		($501,818)	
4. Recommended Amortization Period		5	(B)
5. Pro Forma Annual Amortization		($100,364)	
6. Company Claim		(264,276)	(C)
7. Recommended Adjustment		($163,912)	
8. Allocation to Kansas (%)		45.27%	(D)
9. Allocation to Kansas ($)		($74,209)	
10. Income Taxes @	39.55%	(29,349)	
11. Operating Income Impact		**(44,859)**	

Sources:
(A) Response to KCC-176A.
(B) Recommendation of Ms. Crane.
(C)Company Filing, Workpapers to CS-61.
(D) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

OTHER BENEFITS EXPENSE

1. Recommended Adjustment		$3,314,393	(A)
2. Allocation to Kansas (%)		45.27%	(B)
3. Kansas Expense Adjustment ($)		$1,500,535	
4. Income Taxes @	39.55%	593,462	
5. Operating Income Impact		**$907,073**	

Sources:
(A) Company Filing, Workpapers to Adjustment CS-60.
(B) Company Rate Model, Schedule 8, Account 926, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

BAD DEBT EXPENSE - UNCOLLECTIBLE RATE

1. Test Year Revenue		$621,899,855	(A)
2. Revenue Adjustment		(7,273,028)	(A)
3. Total Pro Forma Revenue		$614,626,827	
4. Pro Forma Uncollectible Rate		0.3879%	(A)
5. Pro Forma Uncollectible Costs		$2,384,282	
6. Company Claim		2,501,715	(A)
7. Recommended Adjustment		$117,433	
8. Income Taxes @	39.55%	46,445	
9. Operating Income Impact		**$70,988**	

Sources:
(A) Company Filing, Workpapers to Adjustment R-20.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

BAD DEBT EXPENSE - RATE INCREASE

1. Company Proposed Rate Increase		$63,293,354	(A)
2. Company Proposed Bad Debt Rate		0.4070%	(A)
3. Recommended Adjustment		$257,604	
4. Income Taxes @	39.55%	101,882	
5. Operating Income Impact		**$155,722**	

Sources:
(A) Company Filing, Workpapers to Adjustment CS-20b.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

DFITS EXPENSE

1. Company Claim		$1,005,278	(A)
2. Allocation to Kansas (%)		45.27%	(B)
3. Allocation to Kansas ($)		$455,123	
4. Income Taxes @	39.55%	180,001	
5. Operating Income Impact		**$275,122**	

Sources:
(A) Company Filing, Workpaper to Adjustment CS-49.
(B) Company Rate Model, Allocation Factors, Composite Labor Allocation adjusted to reflect 12 CP.

Schedule ACC-30

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

MAINTENANCE OUTAGE EXPENSE

1. Recommended Adjustment		$1,606,892	(A)
2. Allocation to Kansas (%)		45.23%	(B)
3. Kansas Adjustment ($)		$726,815	
4. Income Taxes @	39.55%	287,455	
5. Operating Income Impact		**$439,360**	

Sources:
(A) Response to KCC-282A.
(B) Company Rate Model, Schedule 8, Account 512, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

SALE OF RECEIVABLES EXPENSE

1. Pro Forma Commercial Paper Rate		0.3031%	(A)
2. Purchase Limit		$110,000,000	(B)
3. Annual CP Interest		$333,373	
4. Interest January-June		166,230	(C)
5. Company Claim		174,701	(B)
6. Recommended Adjustment		$8,471	
7. Income Taxes @	39.55%	3,350	
8. Operating Income Impact		**$5,121**	

Sources:
(A) Actual rate per July-December 2011 per Company Filing, Workpapers to Adjustment CS-78.
(B) Company Filing, Workpapers to Adjustment CS-78.
(C) Line 3 / 365 days X 182 days.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

FINES AND PENALTY EXPENSE

1. Recommended Adjustment		$34,720	(A)
2. Allocation to Kansas (%)		45.23%	(B)
3. Allocation to Kansas ($)		$15,704	
4. Income Taxes @	39.55%	6,211	
5. Operating Income Impact		**$9,493**	

Sources:
(A) Response to KCC-43.
(B) Company Rate Model, Schedule 8, Account 566, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

RATE CASE EXPENSE

1. Company Claim - Current Case		$2,472,800	(A)
2. Amortization Period (Yrs.)		4	(B)
3. Annual Expense Adjustment		$618,200	
4. Company Claim - Annual Expense		824,267	(A)
5. Total Recommended Adjustment		$206,067	
6. Income Taxes @	39.55%	81,499	
7. Operating Income Impact		**$124,568**	

Sources:
(A) Company Filing, Workpapers to Adjustment CS-80.
(B) Recommendation of Ms. Crane.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

NON-RECURRING EXPENSE

1. Recommended Adjustment		$1,169,596	(A)
2. Allocation to Kansas (%)		45.28%	(B)
3. Kansas Expense Adjustment ($)		$529,649	
4. Income Taxes @	39.55%	209,476	
5. Operating Income Impact		**$320,173**	

Sources:
(A) Response to KCC-121.
(B) Company Rate Model, Schedule 8, Account 935, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

CREDIT CARD PROCESSING EXPENSE

1. Credit Card Payments in December 2011		57,408	(A)
2. Transaction Cost Per Payment		$1.01	(A)
3. Total Pro Forma Costs - Monthly		$57,982	
4. Total Pro Forrma Costs - Annual		$695,785	(B)
5. Company Claim		764,166	(A)
6. Recommended Adjustment		$68,381	
7. Income Taxes @	39.55%	27,045	
8. Operating Income Impact		**$41,336**	

Sources:
(A) Response to CURB-77.
(B) Line 3 X 12 months.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

MEMBERSHIP DUES EXPENSE

1. EEI Dues Included in Cost of Service		$512,017	(A)
2. Recommended Adjustment (%)		50.00%	(B)
3. Recommended Adjustment ($)		$256,009	
4. Allocation to Kansas (%)		42.08%	(C)
5. Allocation to Kansas ($)		$107,739	
6. Income Taxes @	39.55%	42,611	
7. Operating Income Impact		**$65,128**	

Sources:
(A) Response to KCC-50.
(B) Reflects elimination of 50% of dues expenses.
(C) Company Rate Model, Schedule 8, Account 930.2, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

MEALS AND ENTERTAINMENT EXPENSE

1. Company Claim		$793,214	(A)
2. Allocation to Kansas (%)		42.08%	(B)
3. Allocation to Kansas ($)		$333,816	
4. Income Taxes @	39.55%	132,024	
5. Operating Income Impact		**$201,792**	

Sources:
(A) Response to CURB-116.
(B) Company Rate Model, Schedule 8, Account 930, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

DEPRECIATION EXPENSE - NEW RATES

1. Depreciation Expense - Current Rates		$67,627,931	(A)
2. Company Claim		76,197,020	(B)
3. Recommended Adjustment		$8,569,089	
4. Income Taxes @	39.55%	3,389,075	
5. Operating Income Impact		**$5,180,014**	

Sources:
(A) Reflects current rates and allocation based on a 12 CP, per Company Rate Model, Schedule 5.
(B) Rate Model adjusted for 12 CP at proposed depreciation rates.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

DEPRECIATION EXPENSE - POST TEST YEAR PLANT

1. Recommended Plant Adjustments		$31,324,351	(A)
2. Composite Depreciation Rate		1.97%	(B)
3. Depreciation Expense Adjustment		$618,628	
4. Income Taxes @	39.55%	244,667	
5. Operating Income Impact		**$373,961**	

Sources:
(A) Schedule ACC-4.
(B) Composite rate derived from Company Rate Model, Schedule 5, adjusted to reflect 12 CP.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

INTEREST SYNCHRONIZATION

1.	Pro Forma Rate Base		$1,767,399,700	(A)
2.	Weighted Cost of Debt		3.15%	(B)
3.	Total Pro Forma Interest		$55,673,091	
4.	Company Claim		57,471,396	(C)
5.	Decrease in Taxable Income		($1,798,305)	
6.	Income Taxes @	39.55%	**($711,230)**	

Sources:
(A) Schedule ACC-3.
(B) Schedule ACC-2.
(C) Company Filing, Section 11 (ii), (iii) and (iv) (excludes interest on customer deposits).

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	7.00%	(A)
3. Federal Taxable Income	93.00%	
4. Income Taxes @ 35%	32.55%	(A)
5. Operating Income	60.45%	
6. Total Tax Rate	**39.55%**	(B)

Sources:
(A) Tax rates per Company Filing, Section 11, (ii), (iii), and (Iv).
(B) Line 2 + Line 4.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

REVENUE MULTIPLIER

1. Revenue	100.00%	
2. Forfeited Discounts	-0.21%	(A)
3. Uncollectibles	0.39%	(B)
4. Net Revenue	99.82%	
5. State Income Taxes @ 7.00%	6.99%	(C)
6. Federal Taxable Income	92.84%	
7. Income Taxes @ 35%	32.49%	(C)
8. Operating Income	60.34%	
9. Revenue Multiplier	**1.65719**	(D)

Sources:
(A) Rate per Company Workpapers, R-21.
(B) Rate per Schedule ACC-27.
(C) Tax rates per Company Filing, Section 11, (ii), (iii), and (Iv).
(D) Line 1 / Line 8.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

PRO FORMA INCOME STATEMENT

		Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment*	Pro Forma Proposed Rates
1. Operating Revenues		$697,525,681	$0	$697,525,681	$4,909,834	$702,435,515
2. Operating Expenses		$419,230,067	($14,044,586)	$405,185,481	$8,682	$405,194,163
3. Depreciation and Amortization		86,042,387	(9,187,717)	76,854,670	0	76,854,670
4. Taxes Other Than Income		39,786,029	(43,410)	39,742,619	0	39,742,619
5. Taxable Income Before Interest Expenses		$152,467,198	$23,275,713	$175,742,911	$4,901,152	$180,644,063
6. Interest Expense		57,471,396	(1,798,305)	55,673,091	0	55,673,091
7. Taxable Income		$94,995,802	$25,074,019	$120,069,821	$4,901,152	$124,970,973
8. Income Taxes @	39.55%	34,819,987	9,916,774	44,736,761	1,938,406	46,675,167
9. Operating Income**		$117,647,211	$13,358,939	$131,006,150	$2,962,746	$133,968,896
10. Rate Base		$1,820,789,380		$1,767,399,700		$1,801,286,331
11. Rate of Return		6.46%		7.41%		7.44%

* Includes incremental forfeited discount revenue.
** Line 5 - Line 8.

KANSAS CITY POWER AND LIGHT COMPANY

TEST YEAR ENDING DECEMBER 31, 2011

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	($29,908,409)
Rate Base Adjustments:	
2. Utility Plant in Service	($3,934,809)
3. Accumulated Depreciation	4,043,950
4. CWIP - LaCygne Environmental	(3,762,464)
5. Materials and Supplies	(159,094)
6. Iatan 1 and Common Reg. Asset	3,816
7. Customer Advances For Construction	(17,730)
8. Customer Deposits	(3,691)
9. Deferred Income Taxes	1,485,825
10. Def. Gain on SO2 Emission Allowances	(105,594)
11. Deferred Gain Em. Allow- Allocated	(85)
12. Jurisdictional Allocations - Rate Base	(4,256,669)
Operating Income Adjustments	
13. Jurisdictional Allocations	($5,595,560)
14. Salary and Wage Expense	(703,676)
15. 401K Expense	(24,791)
16. Incentive Compensation Expense - Cash Awards	(745,374)
17. Incentive Compensation Expense - Stock Awards	(388,265)
18. Payroll Tax Expense	(43,487)
19. Pension Expense	(561,219)
20. Amortization of Deferred Pension Expense	(1,477,670)
21. Supplemental Executive Retirement Plan Expense	(257,056)
22. Other Post Employment Benefit Expense	(55,190)
23. Amortization of Deferred OPEB Expense	74,340
24. Other Benefits Expense	(1,503,193)
25. Bad Debt Expense - Uncollectible Rate	(117,641)
26. Bad Debt Expense-Rate Increase	(258,060)
22. Dis. Field Intelligence Technical Support Expense	(455,929)
23. Maintenance Outage Expense	(728,102)
24. Sale of Receivables Expense	(8,486)
25. Fines and Penalty Expense	(15,732)
26. Rate Case Expense	(206,432)
27. Non Recurring Expense	(530,587)
28. Credit Card Processing Expense	(68,502)
29. Membership Dues Expense	(107,929)
30. Meals and Entertainment Expense	(334,407)
31. Depreciation Expense-Rates	(8,584,268)
32. Depreciation Expense - Plant	(619,724)
33. Interest Synchronization	1,178,643
34. Revenue Multiplier	112,560
35. Total Recommended Adjustments	($58,640,694)
36. Company Claim	63,550,528
37. Revenue Requirement Deficiency	**$4,909,834**

APPENDIX C

Referenced Data Requests

CURB-48
CURB-71
CURB-72
CURB-73 (Partial)
CURB-77
CURB-84
CURB-116*
CURB-161*

KCC-43*
KCC-50
KCC-121
KCC-175A
KCC-176A
KCC-195A1
KCC-261
KCC-282A

* Confidential Responses Not Provided

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/07/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-48

Regarding RB-70, please provide the monthly customer deposit balances from January 2009 through November 2010.

Response:

The attached file, "Q0049_CURB_ KCPL Customer Deposits Jan 09-Nov 10.xls," contains monthly customer deposit balances for KCP&L from January 2009 through November 2010.

Attachments:
Q0049_CURB_ KCPL Customer Deposits Jan 09-Nov 10.xls
Q0049_CURB_Verification.pdf

CURB_20120518-CURB_48-Att-CURB-48 KCPL Customer Deposits Jan 09-Nov 10
RB-70.1 Data

KANSAS CITY POWER & LIGHT

Customer Deposits

AC 235000

(Sources: Corey Chambers CIS Query + KCPL Trial Bal)

Date	Kansas	Missouri	Total
Jan-09	(2,078,694)	(5,552,838)	(7,631,532)
Feb-09	(2,023,489)	(5,477,900)	(7,501,389)
Mar-09	(1,994,874)	(5,410,511)	(7,405,385)
Apr-09	(1,989,831)	(5,378,607)	(7,368,438)
May-09	(1,993,382)	(5,372,283)	(7,365,665)
Jun-09	(2,040,389)	(5,405,042)	(7,445,432)
Jul-09	(2,061,392)	(5,358,234)	(7,419,626)
Aug-09	(2,054,702)	(5,380,976)	(7,435,678)
Sep-09	(2,059,793)	(5,357,293)	(7,417,086)
Oct-09	(2,031,192)	(5,346,612)	(7,377,805)
Nov-09	(2,008,091)	(5,335,683)	(7,343,774)
Dec-09	(2,004,192)	(5,354,483)	(7,358,676)
Jan-10	(1,976,066)	(5,326,090)	(7,302,156)
Feb-10	(1,948,477)	(5,283,335)	(7,231,812)
Mar-10	(1,920,907)	(5,177,191)	(7,098,099)
Apr-10	(1,902,391)	(5,054,814)	(6,957,205)
May-10	(1,877,249)	(5,007,306)	(6,884,555)
Jun-10	(1,864,343)	(4,949,207)	(6,813,549)
Jul-10	(1,853,574)	(4,868,262)	(6,721,836)
Aug-10	(1,837,694)	(4,818,755)	(6,656,449)
Sep-10	(1,815,492)	(4,722,828)	(6,538,319)
Oct-10	(1,749,342)	(4,652,647)	(6,401,989)
Nov-10	(1,755,454)	(4,591,582)	(6,347,036)

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/18/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-71

Please provide a description of all incentive compensation programs provided to employees. For each program, please provide a) a description of the program, b) the amount included in the Company's claim, and c) the actual amount incurred in each of the past three years.

Response:

KCP&L has three groups of employees that are currently eligible for incentive pay:

- Bargaining unit employees are eligible for the Rewards Incentive Plan.
- Management, non-officer employees are eligible for the short-term annual incentive plan entitled ValueLink Incentive Plan (or "ValueLink").
- Officers (executives) are eligible for a short-term or annual (or "AIP") and Long-Term Incentive Plan (or "LTIP"). LTIP grants may also be used to recognize key management employees, or be used to pay bonus shares to employees, including non-officers, as defined by the Plan document. Refer to the response to CURB Data Request No. 72 for information regarding the executive plans.

a) Attached are the most recent plan documents that provide a description of the plans that are currently in place for non-officers.

b) Included in the Revenue Requirement is the actual March 2012 payout:

	Rewards - Union	ValueLink - NonUnion
KCP&L after Capitalization (amounts are KS juris)	$665,387	$ 3,848,158

c) Actual amounts paid (amounts are KCP&L total Company, not KS juris):

Year Earned	Rewards - Union	ValueLink - NonUnion
2009	$ 2,648,170	$ 13,179,329
2010	2,331,407	13,011,192
2011	1,443,305	8,355,097

Attachments:

Q0071_2012 Rewards Plan Document.pdf

Q0071_2012 ValueLink Plan Document.pdf
Q0071_CURB_Verication.pdf

KANSAS CITY POWER AND LIGHT
2012 Rewards Incentive Plan

1) PURPOSE

KCP&L implemented the Rewards Incentive Plan to reward bargaining unit employees for their efforts in supporting the objectives of the company. The purpose of the Plan is to provide an incentive for the achievement of defined annual results of the organization and its divisions.

2) ELIGIBILITY

In order to be eligible for this Plan, an employee must be:

- A full-time or part-time bargaining unit employee of KCP&L (the "company");
- Commence employment before November 1, 2012;
- Be actively employed on date of payout;
- Be regularly scheduled to work a minimum of 24 hours per week;
- Employees who become inactive due to retirement, death, long-term disability or severance may be eligible for a pro-rata award for the time during the Plan Year that they were classified active. See "Proration of Rewards Payments" in Section 3 below.

Employees who leave their employment with the company for any reason other than retirement, death, long-term disability or severance as addressed above before the date of payout will not be eligible to receive a Rewards payment.

3) INCENTIVE CALCULATION

Each employee's incentive target is 1.2% of the average pay of all eligible participants earned between January 1, 2012 and December 31, 2012. Eligible pay includes base pay, overtime and shift differential of all participants. An employee may receive from 50% to 150% of 1.2% of eligible pay based on achievement levels of the Plan components as described in Section 4.

Once the achievement of the Plan components has been approved, every bargaining unit employee in the division will receive a payout equal to all other bargaining unit employees in the division (except if the payout is subject to proration as described below).

Proration of Rewards Payments

The Rewards payment may be prorated at the company's discretion in the following circumstances:

- An employee who is hired between January 1 and November 1 may receive a prorated award based on the number of months remaining in the Plan Year following the hire date.
- An employee who is not actively at work during the full Plan Year because of retirement, death or total disability (if approved to receive Long-Term Disability Insurance benefits under the GPE Employee Welfare Benefit Plan) may receive a prorated award based on the length of active employment during the year.
- Approved absences under the Family Medical Leave Act (FMLA) or military leave will not reduce an employee's Reward payment. Otherwise, an employee who has an absence for any reason of two or more weeks during the year may receive a prorated award.
- An employee who transfers between a bargaining unit position and a non-union position during the Plan Year will be eligible to participate in this Plan and the ValueLink Incentive Plan on a prorated basis.
- Part-time employees will be eligible for a prorated amount based on their weekly scheduled work hours. Awards paid under this Plan to an employee who works on a full-time basis for part of the Plan Year and on a part-time basis (at least 24 hours per week) will be prorated.

Proration of awards under the Plan for any reason will be based on whole months. When an event that results in proration occurs on other than the first day of the month, that month will be included or excluded from the proration based on the following rules:

- If an action takes place between the 1st and 15th day of the month, it shall be considered to have taken place as of the first of the month.
- If an action takes place on or after the 16th day of the month, it shall be considered to have taken place as of the first day of the following month.

4) COMPONENTS OF REWARDS – COMPANY AND DIVISION

The total incentive award for each employee is based on three performance components. The components and their corresponding weights are:

Components of Rewards Incentive	
Company Financial	**20%**
Company Operational	**60%**
Division	**20%**
Total Rewards Incentive =	**100%**

Company Financial Component

The Company Financial component payout will be based on achievement of the following objective:

Company Financial Component – 20%		
Scorecard Driver	**Objective**	**Component Weight**
Financial	Non-Fuel O&M, excluding nuclear	100%
	Total Company Component Objective =	**100%**

The Plan Administrative Committee (PAC) determines the specific threshold, target and maximum achievement levels for this objective. Year-end results against this objective will be approved by the PAC, validated by the Business Planning and Compensation Departments and may be subject to review and confirmation by the Internal Audit Department. Any changes to company objectives and/or measures in the Plan Year must be approved by the PAC, tracked by the Business Planning and Compensation Departments and will be subject to review by the Internal Audit Department throughout the Plan Year.

Payment based on the Company Financial component will be made only if the threshold achievement level of the objective is met or exceeded. If the threshold is not met, payout for the Company Financial component is 0%. Objective achievement percentages will be interpolated between 50% and 150%.

Company Operational Component

The Company Operational component payment will be based on achievement of the following objectives:

Company Operational Component – 60%		
Scorecard Driver	**Objective**	**Component Weight**
Customer	SAIDI (system-wide reliability in minutes)	25%
Customer	JD Power Residential Customer Satisfaction Index	25%
Internal	EAF - % Equivalent Availability (Coal units, Peak Months Only – June, July, August)	25%
Winning Culture	OSHA Incidence Rate	25%
	Total Company Operational Component	**100%**

Division Component

The Division component for each of Supply, Delivery and Support divisions will include a division non-fuel O&M objective weighted at 25%. In addition, each division will prepare a balanced scorecard and division leadership will select two to four additional objectives for the division component.

If an employee transfers between divisions during the Plan Year, the Division component of the incentive target will be based on the achievement of the division the employee is assigned to as of 12/31/12.

Below for illustration purposes only is an example of a hypothetical division's objectives.

Division Component– 20% (Example Only)		
Scorecard Driver	**Objective**	**Weight**
Financial	Non-Fuel O&M	25%
Customer	Customer hold time	30%
Internal	Process Improvements Implemented	25%
Winning Culture	Separation Rate	20%
	Total Division Component	**100%**

Threshold, target and maximum achievement levels for each specific division objective will be determined by the division at the beginning of the Plan Year and approved by the respective officer or leader of the division and a PAC Officer. Year-end results against these objectives will be collected and interpolated by the division, approved by the PAC Officer and may be subject to review and confirmation by the Internal Audit Department. Any changes to division component objectives and/or measures in the Plan Year must be approved by the PAC, tracked by the Business Planning and Compensation Departments and will be subject to review by the Internal Audit Department throughout the Plan Year.

In the event of a change in one or more division component objectives, the PAC Officer must sign the "2012 ValueLink & Rewards Change Form" and forward it to the Business Planning and Compensation Departments.

The division officer may choose to have multiple sets of Rewards objectives within a division.

Payment for each division component objective will be made only if the threshold achievement level is met or exceeded. If the threshold level is not met on an objective then payout for that objective is 0%. Objective achievement percentages will be interpolated between 50% and 150%.

5) INCENTIVE CALCULATION EXAMPLE

Interpolation for objective achievement between 50% and 150% will be applied to the Company Financial and Operational components and will be approved by the PAC. Division objective achievement percentages will be approved by the both PAC division officer and the PAC.

An individual participant's award under the Plan may be 0% to 150% of the target amount, depending on achievement at or above the threshold level set for each of the objectives in the Company Financial, Company Operational and Division components.

The payout calculation for every eligible employee within a division will be as follows:

The basic Rewards calculation will be as follows:

	1.2% of Eligible Pay ÷ Number of Bargaining Unit Employees		Component Weighting		Component Achievement		Payout
Company Financial	**$$$**	**x**	**20%**	**x**	**Company Financial Achievement %**	**=**	**Company Payout $**
Company Operational	**$$$**	**x**	**60%**	**x**	**Company Operational Achievement %**	**=**	**Company Operational Payout $**
Division	**$$$**	**x**	**20%**	**x**	**Division Achievement%**	**=**	**Divisional Payout $**
			100%				**Total Rewards Payout**

See Appendix B a for Sample Rewards Incentive calculation.

6) PAYMENT

Any payments under the 2012 Rewards Incentive Plan would be made on or about March 15, 2013. At the sole discretion of the PAC, payments may be paid in cash, Great Plains Energy Incorporated stock, or a combination of cash and stock.

Rewards Plan payments will be taxed as supplemental earnings.

7) PLAN ADMINISTRATION

The Chief Executive Officer of GPE shall appoint the PAC. The CEO retains the authority to make changes to the composition of the PAC, including changes in membership deemed necessary or prudent.

This PAC retains the sole discretion to interpret, modify, suspend, amend or terminate this Plan at any time for any reason. Any modification or addendum to this Plan shall be effective on the date specified in such modification or addendum and distributed to participants, whether or not each individual participant has received notice thereof. The PAC will conclusively determine participation, calculation of incentive targets and actual incentives, payment of incentive and all other matters necessary to administer this Plan.

Nothing in this Plan shall change the normal employee/employer relationship or be interpreted as a guarantee of continued employment. This Plan or any action taken hereunder shall not be construed as giving any right to be retained as an employee of KCP&L. Even though performance expectation criteria are in place, no payment of incentive compensation awards should be construed as an indication that overall job performance is satisfactory.

8) KEY DEFINITIONS

"Plan" or "the Plan" refers to this Rewards Incentive Program.

"PAC" is the Plan Administrative Committee for the ValueLink and Rewards Incentive Plans

"Plan Year" means January 1, 2012 through December 31, 2012. This Plan remains in effect until it is terminated, modified or amended.

Approval: ____
Michael Chesser, Chairman of the Board and Chief Executive Officer

Date: ____

Appendix A – 2012 Rewards Incentive Plan Metrics

	Metric	Weighting	2012 Targets		
			Threshold 50%	Target 100%	Stretch 150%
COMPANY (FINANCIAL) 20%	Total NFOM ($ millions) (excl GMO Customer Program spend & nuclear depts)	20.00%	$554.4	$551.8	$547.5
COMPANY (OPERATIONAL) 60%	SAIDI[1]	15.00%	107.00	90.95	86.00
	JD Power Cust Sat Overall - Residential	15.00%	Bottom 1/2 Tier 2	Top 1/2 Tier 2	Bottom 1/2 Tier 1
	Equivalent Availability % (Coal units, Peak Months Only – June, July, August)[2]	15.00%	87.5%	88.9%	90.3%
	OSHA Incident Rate[3]	15.00%	2.26	1.88	1.60
DIVISION 20%	NFO&M by Division – Supply, Delivery or Support	5.00%	Varies by Supply, Delivery or Support (see below)		
	2-4 Measures determined and communicated by division leadership	15.00%	Varies by Division (assumption made at 100% for calculation)		
		100%			
	Supply NFOM ($ millions) (Dept-Based) (excl nuclear depts)	5.00%	$171.5	$170.7	$169.4
or	Delivery NFOM ($ millions) (Dept-Based)	5.00%	$115.6	$115.1	$114.2
or	Support NFOM ($ millions) (Dept-Based)	5.00%	$101.9	$101.4	$100.6

1. SAIDI (System Average Interruption Duration Index) is an industry standard measurement of electrical outages. The index represents the average length of time (in minutes) that a customer experienced sustained electrical outages on the Utility's system during the year. The measurement defines the combined system outage duration and outage frequency in one measure as applied to the entire customer base served.

2. EAF (Equivalent Availability Factor) is a measure of the actual maximum capability of a unit (or system, in the case of multiple units) to generate electricity relative to the theoretically possible amount. To the extent that a plant has no outages (forced or planned) and no equipment issues that limit capacity (forced or planned, commonly referred to as derates), EAF would equal 100%. To the extent that a plant is off-line the entire time period being measured, the EAF would equal 0% as none of the capacity is capable of being generated. This objective excludes Iatan 2.

3. The OSHA (Occupational Safety and Health Administration) Incidence Rate measures the OSHA recordable accidents that occur per 100 employees. OSHA Incidence Rate = Number of Recordable Injuries x 200,000 ÷ Work-hours.

Appendix B – 2012 Rewards Plan Sample Calculation

Employee Name	Molly Miles
Eligible months in position	12
Average of All Annual Eligible Union Pay	$80,000
Rewards Incentive Target	1.20%
Payout at Target (100%) Achievement	$960.00
Payout at Varied Achievement of 82.86%	$872.44

Component	Component Weight	Objective Weight		Measure	Achievement	Weighted Achievement %	
Company Financial	20%	x 100%	Financial	Non-Fuel O&M (excluding nuclear)	x 50%	10.00%	10.00%
				Total Company Financial Weighted Achievement		10.00%	
Company Operational	60 %	x 25%	Customer	SAIDI (system-wide reliability in minutes)	x 125%	18.75%	78.75%
		x 25%	Customer	Residential Customer Sat. Index (JD Power)	x 150%	22.50%	
		x 25%	Internal	EAF - % Equivalent Availability (Coal units, Peak Months Only – June, July, August)	x 125%	18.75%	
		x 25%	Winning Culture	OSHA Incidence Rate	x 125%	18.75%	
				Total Company Operational		78.75%	
Division	2%	x 25%	Financial	Non-Fuel O&M by division (Budget)	x 100%	0.50%	2.13%
		x 40%	Internal	Combustion Turbine (CT) Starting Reliability	x 110%	0.88%	
		x 35%	Winning Culture	Complete all compliance training	x 107%	0.75%	
				Total Division		2.13%	

Total Company Financial, Operational & Division		90.88%
Multiplied by Rewards Incentive Target	×	$960.00
Rewards Payout	=	$872.44

KANSAS CITY POWER AND LIGHT
2012 ValueLink Incentive Plan

1) PURPOSE

KCP&L implemented the ValueLink Incentive Plan to reward management employees for their efforts in supporting the objectives of the company. The purpose of the Plan is to provide an incentive for the achievement of defined annual results of the organization and its business units.

2) ELIGIBILITY

In order to be eligible for this Plan, an employee must:

- Be a regular employee of KCP&L who is neither temporary nor an intern;
- Be regularly scheduled to work a minimum of 24 hours per week;
- Commence employment before November 1, 2012;
- Be actively employed on the payout date;*
- Have an Overall Review Rating of "Needs Improvement" or above on the Annual Performance Review for the 2012 Plan Year; and
- Be a management employee who is not considered an officer of the company.

* Employees who become inactive due to retirement, death, long-term disability or severance may be eligible for a pro rata award for the time during the Plan Year that they were considered active. See "Proration of ValueLink Targets and Awards" in Section 3 below.

Employees who are terminated for cause during the Plan Year will not be eligible to receive a ValueLink award.

3) INCENTIVE TARGETS

Each eligible employee's incentive target is a percentage of his or her eligible pay as of December 31, 2012. For exempt employees, eligible pay is base pay. For non-exempt employees, eligible pay includes base pay, overtime and shift differential.

An employee may receive from 50% to 150% of the target amount based on achievement of Company, Divisional and Individual component objectives as described in Section 4.

Proration of ValueLink Targets and Awards

The ValueLink *target* will be prorated for an employee who changes positions during the Plan Year if the new position has a different target incentive than the original position.

For example: Joe Generation has an annual base salary of $50,000 as of 12/31/12. He was in Position A with a 6% incentive target from January through June (6 months). He was in Position B with an 8% incentive target from July through December (6 months). Joe's incentive target is:

Position A (January through June): $50,000 x 6% x 6/12 = $1,500

Position B (July through December: $50,000 x 8% x 6/12 = $2,000

Total ValueLink Target = $3,500

Joe could earn from 0% to 150% of his ValueLink target of $3,500, depending on the level of achievement in Company, Division and Individual ValueLink components. Employees should contact their supervisor or their HR generalist if they have questions related to their incentive target.

The ValueLink *award* may be prorated at the company's discretion in the following circumstances:

- An employee who is hired between January 1 and November 1 may receive a prorated award based on the number of months remaining in the Plan Year following the hire date.
- An employee who is not actively at work during the full Plan Year because of retirement, death or total disability (if approved to receive Long-Term Disability Insurance benefits under the GPE Welfare Plan) may receive a prorated award based on the length of active employment during the year.
- Approved absences under the Family Medical Leave Act (FMLA) or military leave will not reduce an employee's ValueLink award. Otherwise, an employee who has an absence for any reason of two or more weeks during the year may receive a prorated award.
- An employee who transfers between a bargaining unit position and a non-union position during the Plan Year will be eligible to participate in this Plan and the Rewards Incentive Plan on a prorated basis.
- Part-time employees will be eligible for a prorated amount based on their weekly scheduled work hours. Awards paid under this Plan to an employee who works on a full-time basis for part of the Plan Year and on a part-time basis (at least 24 hours per week) for part of the Plan Year will be prorated.

Proration of awards under the Plan for any reason will be based on whole months. When an event that results in proration occurs on other than the first day of the month, that month will be included or excluded from the proration based on the following rules:

- If an action takes place between the 1st and 15th day of the month, it shall be considered to have taken place as of the first of the month.
- If an action takes place on or after the 16th day of the month, it shall be considered to have taken place as of the first day of the following month.

4) COMPONENTS OF VALUELINK – COMPANY, DIVISION, INDIVIDUAL

The total incentive award for each employee is based on four performance components. The components and their corresponding weights are:

Components of ValueLink	
Company Financial	20%
Company Operational	40%
Division	20%
Individual	20%
Total ValueLink Incentive =	**100%**

2012 ValueLink award payments are determined by the component weightings and by achievement of specific objectives within each component as described below.

Company Financial Component

The Company Financial component payout will be based on achievement of the following objective:

Company Financial Component – 20%		
Scorecard Driver	**Objective**	**Component Weight**
Financial	Non-Fuel O&M, excluding nuclear	100%
	Total Company Component Objective =	**100%**

The Plan Administrative Committee (PAC) determines the specific threshold, target and maximum achievement levels for this objective. Year-end results against this objective will be approved by the PAC, validated by the Business Planning and Compensation Departments and may be subject to review and confirmation by the Internal Audit Department. Any changes to company objectives and/or measures in the Plan Year must be approved by the PAC, tracked by the Business Planning and Compensation Departments and will be subject to review by the Internal Audit Department throughout the Plan Year.

Payment based on the Company Financial component will be made only if the threshold achievement level of the objective is met or exceeded. If the threshold is not met, payout for the Company Financial component is 0%. Objective achievement percentages will be interpolated between 50% and 150%.

Company Operational Component

The Company Operational component payment will be based on achievement of the following objectives:

Company Operational Component – 40%		
Scorecard Driver	**Objective**	**Component Weight**
Customer	SAIDI (system-wide reliability in minutes)	25%
Customer	JD Power Residential Customer Satisfaction Index	25%
Internal	EAF - % Equivalent Availability (Coal units, Peak Months Only – June, July, August)	25%
Winning Culture	OSHA Incidence Rate	25%
	Total Company Operational Component	**100%**

The PAC determines the specific threshold, target and maximum achievement levels for each objective. Year-end results against these objectives will be approved by the PAC, validated by the Business Planning and Compensation Departments and may be subject to review and confirmation by the Internal Audit Department.

Any changes to Operational objectives and/or measures in the Plan Year must be approved by the PAC, tracked by the Business Planning and Compensation Departments and will be subject to review by the Internal Audit Department throughout the Plan Year.

Payment for each of the objectives in the Company Financial component will be made only if the threshold achievement level is met or exceeded. If the threshold achievement level is not met on at least one objective then payout for the Company Operational component is 0%. Objective achievement percentages will be interpolated between 50% and 150%.

Division Component

The Division component for each of the Supply, Delivery and Support divisions will include a Division non-fuel O&M objective weighted at 25%. In addition, division leadership will select two to four additional objectives for the Division component. Each division will prepare a balanced scorecard including these objectives.

If an employee transfers between divisions during the Plan Year, the Division component of the incentive target will be based on the achievement of the division the employee is assigned to as of 12/31/12.

Below for illustration purposes only is an example of a hypothetical division's objectives.

Division Component– 20% (Example Only)		
Scorecard Driver	**Objective**	**Weight**
Financial	Non-Fuel O&M	25%
Customer	Customer hold time	30%
Internal	Process Improvements Implemented	25%
Winning Culture	Separation Rate	20%
	Total Division Component	**100%**

Threshold, target and maximum achievement levels for each specific Division objective will be determined by the division at the beginning of the Plan Year and approved by the respective Officer or leader of the division and a PAC Officer. Year-end results against these objectives will be collected and interpolated by the division, approved by the PAC Officer and may be subject to review and confirmation by the Internal Audit Department. Any changes to Division component objectives and/or measures in the Plan Year must be approved by the PAC, tracked by the Business Planning and Compensation Departments and will be subject to review by the Internal Audit Department throughout the Plan Year.

In the event of a change in one or more Division component objectives, the PAC Officer must sign the "2012 ValueLink & Rewards Change Form" and forward it to the Business Planning and Compensation Departments.

The division officer may choose to have multiple sets of ValueLink objectives within a division.

Payment for each Division component objective will be made only if the threshold achievement level is met or exceeded. If the threshold level is not met on an objective then payout for that objective is 0%. Objective achievement percentages will be interpolated between 50% and 150%.

Individual Component

The Individual component of ValueLink makes up the remaining counts 20% of the employee's overall award calculation.

Division officers and leaders will assign an individual achievement percentage to each employee from 50% to 150%, based on successful completion of individual objectives and overall performance. The total of all individual achievement percentages within a division may not exceed 100%. These achievement percentages are subject to approval by each division's respective PAC Officer.

Employees rated as "Unacceptable" for the Plan Year are not eligible for any payout under the ValueLink Plan.

5) INCENTIVE CALCULATION

Interpolation for objective achievement between 50% and 150% will be applied to each of the Company Financial and Operational components and will be approved by the PAC. Division objective achievement percentages will be approved by the both PAC Division Officer and the PAC.

An individual participant's award under the Plan may be 0% to 150% of the target amount, depending on achievement at or above the threshold level set for each of the objectives in the Company Financial, Company Operational and Division components and by the individual achievement percentage.

The basic ValueLink calculation will be as follows:

	Eligible Pay as of 12/31/2012		ValueLink Target		Component Weighting		Component Achievement		Payout
Company Financial	$$$	x	6-20% (Depending on Job)	x	20%	x	Company Financial Achievement	=	Company Payout
Company Operational	$$$	x	6-20% (Depending on Job)	x	40%	x	Company Operational Achievement	=	Company Operational Payout
Division	$$$	x	6-20% (Depending on Job)	x	20%	x	Division Achievement	=	Divisional Payout
Individual	$$$	x	6-20% (Depending on Job)	x	20%	x	Individual Achievement	=	Individual Payout
					100%				Total ValueLink Incentive

See Appendix B for an example of an individual ValueLink award calculation.

6) PAYMENT

Any payments under the 2012 ValueLink Incentive Plan would be made on or about March 15, 2013. At the sole discretion of the PAC, payments may be paid in cash, Great Plains Energy Incorporated stock, or a combination of cash and stock.

ValueLink awards will be taxed as supplemental earnings.

7) PLAN ADMINISTRATION

The Chief Executive Officer of GPE shall appoint the PAC. The CEO retains the authority to make changes to the composition of the PAC, including changes in membership deemed necessary or prudent.

This PAC retains the sole discretion to interpret, modify, suspend, amend or terminate this Plan at any time for any reason. Any modification or addendum to this Plan shall be effective on the date specified in such modification or addendum and distributed to participants, whether or not each individual participant has received notice thereof. The PAC will conclusively determine participation, calculation of incentive targets and actual incentives, payment of incentive and all other matters necessary to administer this Plan.

Nothing in this Plan shall change the normal employee/employer relationship or be interpreted as a guarantee of continued employment. This Plan or any action taken hereunder shall not be construed as giving any right to be retained as an employee of KCP&L. Even though performance expectation criteria are in place, no payment of incentive compensation awards should be construed as an indication that overall job performance is satisfactory.

9) KEY DEFINITIONS

"Plan" or "the Plan" means the ValueLink Incentive Plan.

"Plan Year" means January 1, 2012 through December 31, 2012. This Plan remains in effect until it is terminated, modified or amended.

"PAC" is the Plan Administrative Committee for the ValueLink and Rewards Incentive Plans.

Approval: ____________________________________

Michael Chesser
Chairman of the Board and Chief Executive Officer

Date:

____

Appendix A – 2012 ValueLink Plan Metrics

	Metric	Weighting	2012 Targets Threshold 50%	Target 100%	Stretch 150%
COMPANY (FINANCIAL) 20%	Total NFOM ($ millions) (excl GMO Customer Program spend & nuclear depts)	20%	$554.4	$551.8	$547.5
COMPANY (OPERATIONAL) 40%	SAIDI[1]	10%	107.00	90.95	86.00
	JD Power Cust Sat Overall - Residential	10%	Bottom 1/2 Tier 2	Top 1/2 Tier 2	Bottom 1/2 Tier 1
	Equivalent Availability % (Coal Units, Peak Months Only - June, July, August)[2]	10%	87.5%	88.9%	90.3%
	OSHA Incident Rate[3]	10%	2.26	1.88	1.60
DIVISION 20%	NFO&M by Division – Supply, Delivery or Support	5%	Varies by Supply, Delivery or Support (see below)		
	2-4 Measures determined and communicated by division leadership	15%	Varies by Division (assumption made at 100% for calculation)		
INDIVIDUAL 20%	Manager discretion Assignment of percentage between 50% - 150%	20%	50%	100%	150%
		100%			

	Metric	Weighting	Threshold 50%	Target 100%	Stretch 150%
	Supply NFOM ($ millions) (Dept-Based) (excl nuclear depts)	5%	$171.5	$170.7	$169.4
or	Delivery NFOM ($ millions) (Dept-Based)	5%	$115.6	$115.1	$114.2
or	Support NFOM ($ millions) (Dept-Based)	5%	$101.9	$101.4	$100.6

1. TSAIDI (System Average Interruption Duration Index) is an industry standard measurement of electrical outages. The index represents the average length of time (in minutes) that a customer experienced sustained electrical outages on the Utility's system during the year. The measurement defines the combined system outage duration and outage frequency in one measure as applied to the entire customer base served.

2. EAF (Equivalent Availability Factor) is a measure of the actual maximum capability of a unit (or system, in the case of multiple units) to generate electricity relative to the theoretically possible amount. To the extent that a plant has no outages (forced or planned) and no equipment issues that limit capacity (forced or planned, commonly referred to as derates), EAF would equal 100%. To the extent that a plant is off-line the entire time period being measured, the EAF would equal 0% as none of the capacity is capable of being generated.

3. The OSHA (Occupational Safety and Health Administration) Incidence Rate measures the OSHA recordable accidents that occur per 100 employees.
OSHA Incidence Rate = Number of Recordable Injuries x 200,000 + Work-hours.

Appendix B – Sample ValueLink Calculation

Name:	Molly McGee
Title:	Supv, Emp Training
Eligible months in position:	12
Eligible Pay:	$80,000
Market Incentive Target:	8%

Company Financial Target:	$2,560
Company Operational Target:	$1,280
Division Target:	$1,280
Individual Target:	$1,280
Total Award Target Amount	$6,400

Actual Total Payout Based on Results:	$6,281.60

See calculation below

Molly's Eligible Pay ($80,000) x VL Target Percent (8%) x

Category	Weightings			Measure		Achieve-ment	Weighted Achievement	Actual Payout	Total	
Company Financial	20%	x 100%	Financial	Non-Fuel O&M (less nuclear)	x	50%	10%	$ 640.00	$ 640.00	Total Company Financial Payout
				Total Company Financial Achievement			10%			
Company Operations	40%	x 25%	Customer	SAIDI (system-wide reliability in minutes)	x	125%	31%	$ 800.00	$ 2,976.00	Total Company Operational Payout
		x 25%	Customer	JD Power Customer Sat. Index	x	150%	38%	$ 960.00		
		x 25%	Internal	% Equivalent Availability (Coal units, Peak Months Only – June, July, August)	x	125%	31%	$ 800.00		
		x 25%	Winning Culture	OSHA Incidence Rate	x	65%	16%	$ 416.00		
				Total Company Operational Achievement			116%			
Division*	20%	x 25%	Financial	Division Non-Fuel O&M	x	100%	25%	$ 320.00	$ 1,193.60	Total Division Payout
		x 25%	Customer	Customer Hold Time	x	110%	28%	$ 352.00		
		x 25%	Internal	Process Improvements Implemented	x	107%	27%	$ 342.40		
		x 25%	Internal	Percent of Staff with Development Plans	x	56%	14%	$ 179.20		
				Total Division Achievement			93%			
Individual	20%	x 100%		Assigned individual achievement percentage	x	115%	23%	$ 1,472.00	$ 1,472.00	Total Individual Payout
				Total Individual Achievement			23%			

$6,281.60	Total VL Payout

*Division objectives and results will vary by Division.

**Individual achievement percentages will vary by participant. This achievement is assigned based on the individual's contributions during the plan year.

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/18/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-72

Please provide a description of all incentive compensation programs provided to officers. For each program, please provide a) a description of the program, b) the amount included in the Company's claim, and c) the actual amount incurred in each of the past three years.

Response:

a) For descriptions of all incentive compensation plans provided to officers, refer to the Company's response to KCC Data Request No. 63, as well as the Compensation Discussion and Analysis section of GPE's 2012 proxy statement (pages 24 to 46), filed with the Securities and Exchange Commission, and linked here:
http://sec.gov/Archives/edgar/data/1143068/000104746912002999/a2207849zdef14a.htm.

b) The amount included in the rate case filing for officers short-term incentive (AIP) equals the actual payment received in March 2012 of $2,231,989 Total Company or $1,471,327 KCP&L Total Company (both amounts are prior to joint partner billings). See adjustment CS-51.

The amount included in the rate case filing for officers long-term incentive (Equity Comp) is equal to 50% of restricted stock $808,281.29 KCP&L Total Company. See adjustment CS-11.

c) The detail below contains the officer short-term incentive compensation (AIP) payout for each of the last three years. The amounts represent actual payments for the preceding plan year.

	Total Company	KCP&L portion
2009	$ 0	$ 0
2010	$ 4,127,714	$ 2,877,017
2011	$ 4,593,347	$ 3,201,563

The detail below contains the officer long-term incentive compensation expensed per the general ledger during each of the last three years. These amounts include Restricted Stock and Performance Shares.

	Total Company	KCP&L portion

2009	$ 5,894,952	$ 4,020,408
2010	$ 3,866,139	$ 2,684,699
2011	$ 4,678,227	$ 3,179,425

Attachment: Q0072_CURB_Verification.pdf

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/15/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-73

Describe any changes to employee incentive programs over the past three years or that are projected for the future.

Response:

Below are the changes to the incentive programs over the last five years or that are projected for the future.

Long Term Performance Awards (executive):

- In 2008, the criteria for performance awards remained the same as for 2007, to be based on Total Shareholder Return ("TSR") compared to the Edison Electric Institute ("EEI") Index of electric utilities.
- In 2009, performance awards for the 2009-2011 performance period were based equally on 2011 Funds from Operations ("FFO") to Total Adjusted Debt and 2011 Earnings Per Share ("EPS"). In addition, performance grants for the 2007-2009 and 2008-2010 performance periods which had been based on TSR versus the EEI of electric utilities were revised so that a portion of the grants were restructured into performance grants for the remaining performance periods with equally-weighted metrics of FFO to Total Adjusted Debt and Earnings per Share for 2009 and 2010, respectively.
- In 2010, performance awards for the 2010-2012 performance period were based on FFO to Total Adjusted Debt (33%), TSR (34%), and Equivalent Availability Factor ("EAF")-Coal and Nuclear in 2012 (33%).
- In 2011, the Great Plains Energy Long-Term Incentive Plan was amended and taken for shareholder approval. The amendments were, in large part, intended to increase the scope of individuals potentially eligible for grants, to increase the number of authorized shares to accommodate this increased scope, extend the term of the LTIP from May 1, 2017 to May 1, 2021, and to make other changes. A bulleted listing of the changes, as well as a full summary, can be found on pages 68 to 78 of the 2011 proxy statement, a PDF of which is attached to this response.
- Also in 2011, performance awards for the 2011-2013 performance period were based equally on 2013 FFO to Total Adjusted Debt and TSR during the three-year measurement period from 2011-2013.

- In 2012, there was no change to the performance criteria from that of 2011.
- As to the future, the Compensation and Development Committee of the Board has regular discussions on long-term incentive plan design, so it is impossible to predict what changes, if any, will be made at future dates.

Annual Incentive Plan (executive)

- In 2008, the Annual Incentive Plan structure continued to provide a Core Financial Objective of Core Earnings per Share weighted at 40%, Key Business Objectives weighted at 40%, and Individual Performance weighted at 20%.
- Effective in 2009, the structure of the Annual Incentive Plan was changed to reflect that achievement of the threshold level of earnings was not a condition (or "trigger") to a payout under the Plan. In addition, Cumulative Synergy Savings was added as a performance metric.
- There were no structural changes made to the Annual Incentive Plan in 2010, except that a new "stretch" target of 150% was added.
- Effective in 2011, Non-fuel O&M and Base Capital Expense were added as Financial Objectives, with the total weighting of all remaining at 40%; and Cumulative Synergy Savings and Comprehensive Energy Plan Progress were removed from the Key Business Objectives section, with its total weighting remaining at 40%.
- In 2012 the Non-fuel O&M and Base Capital Expense criteria were removed and Cash Flow from Operations less Capital Expenditures was added in the Financial Objectives category; and for Key Business Objectives, % Equivalent Availability – coal and nuclear was split into two measures - % Equivalent Availability (Coal Units, Peak Months Only - June, July, August) and % Equivalent Availability (Nuclear Only).
- As to the future, the Compensation and Development Committee of the Board has regular discussions on annual incentive plan design, so it is impossible to predict what changes, if any, will be made at future dates.

ValueLink (non-union) and Rewards (union) Plans

- ValueLink and Rewards Plans have been in effect each of the last 5 years.
- For the past 5 years, ValueLink has had corporate, divisional and individual components, and Rewards has had corporate and divisional components.
- In 2009, ValueLink and Rewards were redesigned to more closely align performance with results. The EPS threshold was eliminated as was the corporate scorecard driver entitled Comprehensive Energy Plan Progress. Two corporate scorecard drivers were added: 1) Non-fuel O&M and 2) Cumulative Synergy Savings. Three measurements remained as components of the corporate scorecard: SAIDI, JD Power Customer Satisfaction Index, and Equivalent Availability Factor. As part of the 2009 redesign, ValueLink eligibility was based as a percentage of each employee's base pay (rather than an average of all employees in the salary band as was previously used).
- In 2010, the individual component of ValueLink was updated to reflect the company and divisional average, supervisor assignment of individual achievement, and all employees averaging to 100%. The Rewards plan target changed from 1.3% of average pay to 1.2% of average pay.

- In 2011, the company component of ValueLink was grouped into Company Financial at 40% and Company Operational at 20% weightings, and cumulative synergy savings was eliminated as a scorecard metric. The Divisional component weighting became 20%, and the Individual component remained at 20%. The Rewards Plan included the Company Financial factor at 50% weighing and the Company Operational factor at 25%, and a scorecard metric was added related to safety meeting attendance. The Divisional component became weighted at 25%. Also in 2011, ValueLink and Rewards Plans were updated to reflect that payouts under each plan could be made in cash, Great Plains Energy Incorporated stock, or a combination of cash and stock.
- In 2012, the weightings in ValueLink shifted to 20% on Company Financial, 40% on Company Operational, and the Division and Individual components remained at 20% each. The weightings in the Rewards plan were updated to reflect 20% on Company Financial, 60% on Company Operational, and 20% on the Divisional component. Also related to the Rewards plan, the safety meeting attendance metric was removed from the Company Operational component. In both ValueLink and Rewards, the EAF goal in the Company Operational component was updated to reflect achievement of Coal Units in peak months only (June, July and August).

The Iatan 2 construction incentive plan was adopted in 2009.

Incentive programs are evaluated each year. No additional incentive plans are proposed at this time. There are no plans to eliminate any of the existing incentive programs at this time.

Attachments:

Q0073_CURB_2007 Proxy Statement.pdf
Q0073_CURB_2011 Proxy Statement.pdf
Q0073_CURB_Verification

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/07/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-77

Is the Company self-insured for its medical benefit costs?

Response:

Yes. Employer and employee contributions to the medical plans are deposited in a trust and are used to directly fund claims incurred by participants in the plans. The plans pay an administrative fee to a third party administrator to process claims, to provide customer service to participants related to their participation in the plan, and to provide other services that help manage utilization and costs.

Attachment: Q0077_CURB_Verification.pdf

DATA REQUEST– Set CURB_20120518
Case: 12-KCPE-764-RTS
Date of Response: 06/11/2012
Information Provided By: N/A
Requested by: Smith Della

Question No. : CURB-84

Fully describe any SERP benefits, quantify any SERP costs included in the Company's filing and describe how the Company's claim for SERP costs was determined.

Response:

The SERP plan supplements the qualified pension plan benefits with benefits based on the old or new choice program and is limited to officers of the Company. Below is a description of each program.

Under the new choice program the SERP plan supplements the qualified plan benefit so an individual, who retirees from active service, will receive a total benefit equal to the sum of (i) and (ii), but not less than (iii):

(i) The frozen benefit under the old choice program as of December 31, 2007.

(ii) 1-7/12% of 36-month final average earnings multiplied by full years of pension service on and after January 1, 2008.

(iii) 1-7/12% of 36-month final average earnings multiplied by full years of pension service.

Under the old choice program, SERP supplements the qualified plan benefit so that an individual who retires from active service will receive a total benefit equal to 2% of three-year final average earnings times pension service (maximum of 30 years).

Two employees who have since retired received credit for two years of pension service for each year earned under the Management Pension Plan, with total pension service limited to 30 years. Final average earnings and benefits are not subject to IRS limitations and deferred compensation is included in earnings.

SERP expense is part of pension adjustment CS-65. In the filing, CS-65 included SERP expense of $566,784, net of capital. The amount is based on KCP&L's portion ($719,086 before capital) of the 2012 SERP FAS 87 regulatory expense as determined by the Company's actuary, Towers Watson.

Attachment: Q0084_CURB_Verification.pdf

DATA REQUEST– Set KCC_20120419
Case: 12-KCPE-764-RTS
Date of Response: 05/10/2012
Information Provided By: N/A
Requested by: Grady Justin

Question No. : 0050
Please provide information from the AGA/EEI (or any similar organization) showing the percentage of dues that is classified as legislative advocacy.

Response:

The attached invoice from EEI for the Company's 2011 membership dues shows the percentage classified as legislative advocacy.

As shown on the account coding sheet, the lobbying portion in the amount of $146,002.00 is charged below-the-line to account 826402 and is therefore not included in cost of service in this rate case.

Attachments:
Q0050 EEI 2011 Membership Dues.pdf
Q0050_KCC_Verification.pdf

2/7/2011 1:55:43 PM

EDISON ELECTRIC INSTITUTE

701 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004-2696
PHONE (202) 508-5000

INVOICE FOR MEMBERSHIP DUES
Remittance Copy

MR. MICHAEL J. CHESSER
CHAIRMAN AND CEO
GREAT PLAINS ENERGY INC
ONE ENERGY CENTER 1200 MAIN ST
KANSAS CITY, MO 64105

0 1 2 1 4 5 3 6

Date	Invoice Number
11/15/2010	DUES201134

Payment Due on or before 2/1/2011
(Interest charges will accrue after due date)

Description	Total
This invoice reflects the five percent increase in EEI regular activity dues unanimously approved by the EEI Board of Directors on June 16, 2010. Each company's dues will vary based on changes in company statistics and the relative change in those statistics.	
2011 EEI Membership Dues for:	
Regular Activities of Edison Electric Institute[1]	$595,926
Industry Issues[2]	59,593
Mutual Assistance Program[3]	2,500
2011 Contribution to The Thomas Alva Edison Foundation (Edison Foundation), including the Institute for Electric Efficiency The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. The Institute for Electric Efficiency (IEE) is a program of the Edison Foundation. **Contributions are tax deductible in the same manner as contributions to any 501(c)(3) organization.**	Do not pay per Jim Shay. ~~15,000~~
Total	~~$673,019~~ 658,019

1- The portion of membership dues allocable during 2011 relating to influencing legislation not deductible for federal income tax purposes is estimated to be 21%.
2- The portion of the voluntary industry issues allocable during 2011 relating to influencing legislation is estimated to be 35%.
3- Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank:	**Wachovia Bank, N.A.**
Bank's Address:	**Washington, DC**
Bank's ABA Number:	**054001220**
Beneficiary:	**Edison Electric Institute**
Beneficiary's Acct No:	**2000013842897**
Beneficiary's Address:	**701 Pennsylvania Avenue, NW Washington, DC 20004-2696 USA**
Beneficiary Reference:	**2011 Membership Dues**

Please forward to Jim Shay
for approval and code to:
020/165008/N/A

Please refer any questions to Terri Oliva at: phone-(202) 508-5541; fax-(202) 508-5037; *or* e-mail- Toliva@eei.org.

2011 EEI invoice

EEI	$	595,926.00
Industry Dues	$	59,593.00
Mutual Assistance	$	2,500.00
	$	658,019.00

Average Customers YTD December 2009			822,365
First	500,000	0.23089	$ 115,445.00
Next	1,200,000	0.07979	$ 25,721.50
Over	1,700,000	0.07888	

Revenue YTD December 2009			$ 1,964,241.00
First	$ 2,000,000	0.12596	$ 247,415.80
Next	$ 2,000,000	0.07996	
Over	$ 4,000,000	0.05338	

Owned Generating Capacity (mw) as of 9/1/2010			6,898,000
First	3,000,000	0.03489	$ 104,670.00
Next	7,000,000	0.02634	$ 102,673.32
Over	10,000,000	0.01363	
			$ 595,925.62

2010 EEI invoice

EEI	$	409,585.00
Industry Dues	$	40,959.00
Mutual Assistance	$	2,500.00
	$	453,044.00

Ave. Customers YTD December 2008			609,317	313,048	Due to Full Year Aquila
First	500,000	0.21819	$ 109,095.00		
Next	1,200,000	0.07499	$ 698.68		
Over	1,700,000	0.07299			

Revenue YTD December 2008			$ 1,343,074.00	$ 621,167.00	Due to Full Year Aquila
First	$ 2,000,000	0.11922	$ 160,121.28		
Next	$ 2,000,000	0.07352			
Over	$ 4,000,000	0.04786			

Owned Generating Capacity (mw) as of 9/1/2009			4,640,000	2,258,000	Due to Iatan 2
First	3,000,000	0.03289	$ 98,670.00		
Next	7,000,000	0.02500	$ 41,000.00		
Over	10,000,000	0.01286			
			$ 409,584.96		

EDISON ELECTRIC INSTITUTE

2011 Allocation Factors

EEI 2011 membership dues are based on calculations using the Average Number of Customers and Total Electric Revenue for the year 2009 and Owned Generating Capacity as of September 1, 2010.

A. Electric Company Members

Customers:

First	500	@	0.23089	Per thousand customer
Next	1,200	@	0.07979	" "
Over	1,700	@	0.07888	" "

Plus

Revenue:

First	$2,000	@	0.12596	Per million dollars
Next	$2,000	@	0.07996	" " "
Over	$4,000	@	0.05338	" " "

Plus

Owned Generating Capacity (mw):

First	3,000	@	0.03489	Per megawatt
Next	7,000	@	0.02634	" "
Over	10,000	@	0.01363	" "

Subject to the merger policy (shown in the accompanying notes); a company can combine all customers and revenues for dues purposes as long as all operating subsidiaries are included in the dues calculation.

B. Generation-only Members

Revenue:

First	$2,000	@	0.06298	Per million dollars
Next	$2,000	@	0.03998	" " "
Over	$4,000	@	0.02669	" " "

Plus

Owned Generating Capacity (mw):

First	3,000	@	0.03489	Per megawatt
Next	7,000	@	0.02634	" "
Over	10,000	@	0.01363	" "

C. Transmission-only Members

Revenue:

First	$2,000	@	0.06298	Per million dollars
Next	$2,000	@	0.03998	" " "
Over	$4,000	@	0.02669	" " "

Plus

Year-end Owned/Leased Assets

First	$700	@	0.14123	Per million dollars
Next	$2,100	@	0.06568	" " "
Over	$2,800	@	0.04179	" " "

D. The minimum dues for a member company is $19,000.

(See accompanying notes)

2011 EEI Annual Assessment
Invoice # Dues201134
Voucher # 01214536

Annual Membership Invoice	% of which is Lobbying*
$ 595,926.00	$ 125,144.45
$ 59,593.00	$ 20,857.55
$ 2,500.00	$ -
$ 658,019.00	$ 146,002.00

Coding of Invoice to Prepaid Account

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	2011 BUDGET	Budget %		Membership	Lobbying*
020	165008	N/A	BLANK	BLANK	BLANK	$ 175,621.83	34.3%	DLV-KCPL	$ 225,700.51	$ 50,078.68
020	165008	N/A	BLANK	BLANK	BLANK	$ 235,527.82	46.0%	PWR-KCPL	$ 302,688.74	$ 67,160.92
020	165008	N/A	BLANK	BLANK	BLANK	$ 17,408.58	3.4%	85-EXP	$ 22,372.65	$ 4,964.07
020	165008	N/A	BLANK	BLANK	BLANK	$ 83,458.77	16.3%	81-EXP	$ 107,257.10	$ 23,798.33
						$ 512,017.00	100.0%		$ 658,019.00	$ 146,002.00

Total Invoice $ 658,019.00

Distribution of amortized expense from Prepaid Account (annual)

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	$ 146,002.01 2011 BUDGET	Alloc	Lobbying	Monthly	2 months amortization
020	826402	50000	ELEC-EXP	NP011	640	$ 146,002.01	100.0%	$ 146,002.00	$ 12,166.83	$ 24,333.70
					Total	$ 146,002.01	100.0%	$ 146,002.00	$ 12,166.83	

DEPT	ACCT	PRODUCT	PROJECT	ACTIVITY	CATEGORY	$ 512,017.00 2011 BUDGET	Alloc	Membership	Monthly	
020	930231	50000	ELEC-EXP	NP011	640	$ 512,017.00	100.0%	$ 512,017.00	$ 42,668.09	$ 85,336.10
					Total	$ 512,017.00	100.0%	$ 512,017.00	$ 42,668.09	
					Grand Total	$ 658,019.01		$ 658,019.00	$ 54,834.92	$ 109,669.80

* Per the 2011 Membership invoiced, the portion of membership dues relating to influencing legislation is 21% of Regular Activities and 35% of Industry Issues.

DATA REQUEST– Set KCC_20120627
Case: 12-KCPE-764-RTS
Date of Response: 07/06/2012
Information Provided By: N/A
Requested by: Grady Justin

Question No. : 0121

In reviewing the Board of Director's minutes and presentations from the December 12-13, 2011 meetings, a charge referred to as "Oracle Back Maintenance" was discussed, and the approximate cost listed for this item is $1.5 Million.

Please provide a more detailed discussion about this IT maintenance. Please include in the discussion the following: when did it occur, how often does this type of maintenance occur, was it capitalized or expensed, if it was expensed, please provide a listing, by FERC account, of all O&M expenses associated with this maintenance item included in the test year cost of service.

Response:

In 2008 we ceased paying maintenance on our PeopleSoft software in favor of utilizing another third party for tax updates and emergency repairs to the software (should it be needed). In 2011, we re-evaluated our needs and decided to re-establish our relationship with the PeopleSoft vendor, Oracle, because it was the best in class software and met our needs with minimum customization. In order to move to the current (and un-customized) version of PeopleSoft we were compelled to pay "back maintenance" to bridge the timeframe when we had not been paying Oracle.

- Payment occurred July 8, 2011.
- This was a one-time occurrence.
- This payment was expensed.
- The "back maintenance" actual amount of $1,169,596.68 was charged to FERC acct 935000. This was the only back maintenance payment made.

Attachment: Q0121_KCC_Verification.pdf

DATA REQUEST– Set KCC_20120703
Case: 12-KCPE-764-RTS
Date of Response: 07/27/2012
Information Provided By: N/A
Requested by: Baldry Bill

Question No. : 0175A

Amended

1. Please provide total pension expense for KCPL and break out total pension expense between Missouri and Kansas by month for the period January 2011 through June 2012.

Response:

This response amends/updates KCP&L's original response to KCC Data Request No. 175.

Attached is a revised CS-65, Pensions, adjustment work paper that has been updated to reflect the most current actuarial costs for 2012 as well as 2012 projections, the updated joint partner %, affiliate % and capitalization/O&M % as shown in the CS-50, Payroll Annualization, work paper as updated to 6-30-2012.

Attachments:

Q_0175A – CS-65-Pensions-6-30-12 KS Update.xls
Q0175A_KCC_Verification

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175 - Actuals Through June 2012

CS-65-KCPL-KS-Pension Expense (Total Company)

	CS-65-KCPL-KS-Pension Expense			**Workpaper Source**	**Ref**	**Projected Known & Measurable**	**Test Year**	**Adj**	
1	Adjust pension expense to Staff FAS 87 amount excluding capital & joint partners share:								
	Test Year-Jan-Dec 2011								
	Account 926200-pension expense	$ 59,341,347		601-4 Account 926	A-1				
	Account 926201-reg. pension exp-FAS 87 diff	(2,000,787)		601-4 Account 926	A-2				
	Account 926202-reg. pension exp-rate diff	(19,758,454)		601-4 Account 926	A-3				
	Account 926203-reg. pension exp-amort & other	7,935,430		601-4 Account 926	A-4				
	Account 926509-pensions to construction	(9,715,894)		601-4 Account 926	A-5				
	Account 926511-portion to joint partners,others, etc	(3,793,088)		601-4 Account 926	A-6				
	Account 926041-WCNOC pension expense	11,722,440		601-4 Account 926	A-7				
	Account 926501-WNOC pensions to capital	(1,148,450)		601-4 Account 926	A-8				
	Net pension expense		$ 42,582,544				$ 42,582,544		
	Projected 2012 Expense net of capital & transfers to ptrs and affiliates:		43,124,684	2012 Projections	B-1				
2	Tracker 1 amortization		5,938,783	Trackers	C-1				
3	FAS 87 amortization expense (pre-existing reg asset)		3,600,025	FAS 87 Amort	D-1				
4	FAS 158 remeasurement adjustment (pre-existing reg asset)		1,122,805	FAS 158 Amort	E-1				
	Total Expense		$ 53,786,297			$ 53,786,297			
				Adjustment Required		$ 53,786,297	$ 42,582,544	$ 11,203,753	COS

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

Workpaper 601-4 Benefits
Accounts 926xxx

ACCOUNT	DESCRIPTION	Test Year 12 Months Ended 12-31-11		
Pensions (Adj CS-65)				
926041	Emp Ben-Pension Costs-WC	11,722,440		A-7
926200	Pension Expense	59,341,347		A-1
926201	Reg Pension Expense-FAS87 Diff	(2,000,787)		A-2
926202	Reg Pension Expense-Rate Diff	(19,758,454)		A-3
926203	Pension Expense-Amort & Other	7,935,430		A-4
926509	Pensions to Construction	(9,715,894)		A-5
	Pension costs transferred from below	(4,941,538)	(a)	
		42,582,544		
OPEB's (Adj CS-61)				
926401	Post-Retirement Ben -WCNOC	909,057		
926402	Post-Retirement Ben -H&W	11,247,944		
926403	Post-Retirement Ben - Regulatory	1,239,252		
	OPEB costs transferred from below	(5,641,179)	(b)	
		7,755,074		
Miscellaneous Benefits				
401-k (Adj CS-52)				
926030	Emp Ben-Co Contrib-ESP-401(K)	7,865,935		
	401-K costs transferred from below	(3,699,921)	(c)	
		4,166,014		
Incentive Compensation (Adj CS-51)				
	No direct- transferred from below	(2,637,691)	(d)	
Other Benefits (Adj CS-60)				
926000	Employee Pensions & Benefits	166,366		
926002	Empl Bene-Educational Assist	282,603		
926003	Emp Ben-Recreational Activ	2,682		
926004	Cost of Misc Emp Benefits	4,489,508		
926005	Emp Ben-Empl Assist Prgms	2,184		
926011	Emp Ben-Survivor's Benefit	70,805		
926016	Emp Ben-Physical Examinations	260,397		
926019	Emp Ben-Misc Related To W/C	1,403,886		
926040	Emp Ben-Lif Acc Hosp Costs-WC	5,238,861		
926060	Emp Ben-LTD Insurance	842,866		
926061	Emp Ben-Dental Insurance	872,459		
926062	Emp Ben-Vision Insurance	(3,560)		
926100	Group Life & Accident Ins	670,936		
926300	Medical Coverage	27,404,226		
	Other costs transferred from below	(20,076,255)	(e)	
		21,627,964		
	Total Net Benefits-Account 926	73,493,905		
	Non-Specific Transfer Accounts			
926501	Benefits Transferred-WC-CR	(1,888,898)		
926510	Benefits on Construct	(17,017,821)		
926511	PR Tax, Pens & Bnfits on O&M	(18,089,865)		
		(36,996,584)		
	Transferred Pensions-Adj			
926501	Benefits Transferred-WC-CR	(1,148,450)	(f)	A-8
926510	Benefits on Construct	-		
926511	PR Tax, Pens & Bnfits on O&M	(3,793,088)	(n)	A-6
		(4,941,538)	(a)	
	Transferred OPEB-Adj			
926501	Benefits Transferred-WC-CR	(88,778)	(g)	
926510	Benefits on Construct	(3,239,633)	(i)	
926511	PR Tax, Pens & Bnfits on O&M	(2,312,768)	(m)	
		(5,641,179)	(b)	
	Transferred Other Benefits			
926501	Benefits Transferred-WC-CR	(651,670)	(h)	
926510	Benefits on Construct	(9,358,018)	(l)	
926511	PR Tax, Pens & Bnfits on O&M	(10,066,567)	(p)	
		(20,076,255)	(e)	
	Transferred 401-K			
926501	Benefits Transferred-WC-CR	-		
926510	Benefits on Construct	(1,782,480)	(k)	
926511	PR Tax, Pens & Bnfits on O&M	(1,917,441)	(o)	
		(3,699,921)	(c)	
	Tranferred Incentive Comp			
926501	Benefits Transferred-WC-CR	-		
926510	Benefits on Construct	(2,637,691)	(j)	
926511	PR Tax, Pens & Bnfits on O&M	-		
		(2,637,691)	(d)	

KCC_20120703-0175A-Att-Q0175A-CS-65 - Pensions - 6-30-2012 KS Update
2012 Projection

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense
Projected 2012

	FAS 87 Regulatory Expense (1)													
	Mngt	Joint Trusteed	Total Mngt & JT	Joint Partner Share (4) 6.66%	Net of Joint Partner	KCPL % (5) ############	Funded Status Adj	SERP (6)	KCPL 47% WCNOC	KCPL Before Capital (a)	Less Capital @ (4) 22.32%	Net KCP&L (b)	Amount In Rates (2) (c)	Tracker 1 (3) (b-c)
Jan	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Feb	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
March	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
April	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
May	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
June	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
July	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Aug	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Sept	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Oct	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Nov	2,918,592	2,597,335	5,515,927	367,361	5,148,566	3,384,122	125,000	59,924	1,057,272	4,626,318	(1,032,594)	3,593,724	2,953,779	639,945
Dec	2,918,586	2,597,333	5,515,919	367,360	5,148,559	3,384,117	125,000	59,922	1,057,277	4,626,316	(1,032,594)	3,593,722	2,953,778	639,944
Proj 2012	35,023,098	31,168,018	66,191,116	4,408,331	61,782,785	40,609,459	1,500,000	719,086	12,687,269	55,515,814	(12,391,130)	43,124,684	35,445,347	7,679,337
												B-1 Adj Summary		

	KCPL Before Capital	Net KCP&L	Amount In Rates
	YTD June	YTD June	YTD June
	27,757,908	21,562,343	17,722,674
	To Tracker 2	To Tracker 1	To Tracker 1

(1) Total projected GPE 2012 FAS 87 regulatory expense from Towers Watson.
Total WCNOC of $26,994,191 * 47% (KCPL ownership share) = $12,687,269
(2) Per workpapers supporting KS Order 10-KCPE-415-RTS.
(3) Tracker 1 activity-difference in net KCP&L regulatory pension expense and amount in rates.
(4) Per Transfer % worksheet in CS-50, Payroll Annualization. Joint Partner % is calculated on consolidated payroll excluding Wolf Creek and construction rate is calculated on KCPL share of Payroll including Wolf Creek.
(5) Portion of consolidated payroll assigned to KCPL per payroll allocator (CS-50).
(6) The SERP amount is based on KCP&L's portion of the GPE 2012 FAS 87 regulatory expense from Towers Watson.

Total GPE SERP	$ 1,039,142
KCP&L's portion based on the Utility Mass. Factor	69.2%
KPC&L's portion of SERP	$ 719,086

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

Source-Towers Watson 2012 Pension Expense dated 5/29/2012

Exhibit 3

Great Plains Energy Inc.
ASC 715-60 Pension Expense for Fiscal 2012
including Impact of Public Service Commission Stipulations
due to Differences in Expense Methodology

	GPE's ASC 715 Expense Methodology						
	Management	GPE SERP	Trusteed	Wolf Creek	WC SERP	Total	Aquila SERP
Service Cost	13,540,005	479,075	15,384,021	12,897,870	-	42,300,971	-
Interest Cost	24,090,846	319,488	15,923,524	15,758,396	279,520	56,371,774	1,085,519
Expected Return on Assets	(22,792,387)	-	(13,700,326)	(13,632,088)	-	(50,124,801)	-
Amortization of:							
Transition Obligation	-	-	-	-	-	-	-
Prior Service Cost	2,355,256	103,385	2,037,062	11,893	-	4,507,596	-
(Gain)/Loss	22,021,516	58,961	15,155,060	14,080,620	542,297	51,858,654	441,169
Pension Expense	39,215,236	960,909	34,799,341	29,116,891	821,817	104,914,194	1,526,688

	Public Service Commission Expense Methodology					
	Management	GPE SERP	Trusteed	Wolf Creek	WC SERP	Total
Service Cost	13,540,005	479,075	15,384,021	12,897,870	-	42,300,971
Interest Cost	24,090,846	319,488	15,923,524	15,758,396	279,520	56,371,774
Expected Return on Assets	(25,507,955)	-	(14,591,860)	(14,473,344)	-	(54,573,159)
Amortization of:						
Transition Obligation	-	-	-	-	-	-
Prior Service Cost	2,355,256	103,385	2,037,062	11,893	-	4,507,596
(Gain)/Loss	20,544,946	137,194	12,415,271	12,322,217	197,639	45,617,267
Pension Expense	35,023,098	1,039,142	31,168,018	26,517,032	477,159	94,224,449

Notes

- Aquila funded status at the closing date was recognized under purchase accounting principles for GPE's ASC 715 expense methodology. Losses/(gains) arising after closing are included above, as are cost components attributable to assets and liabilities of former Aquila participants.
- Documentation of each plan's expense under the current ASC 715 method is included in the annual valuation reports.
- GPE is a 47% owner of Wolf Creek. Amounts shown reflect Wolf Creek in its entirety.
- Any excess/shortfall in expense of PSC expense method and the Rate Reimburseable Expense is set up as a regulatory asset/liability. This asset is included in rate base and is amortized over 5 years at the time of the next rate case.
- Any excess/shortfall in expense of GPE's ASC 715 expense method and the PSC expense method is also set up as a regulatory asset/liability. This asset/liability is recovered through rates over the life of the pension plans.

5/29/2012

TOWERS WATSON

Source: Towers Watson

Great Plains Energy
2010 Regulatory Pension Expense
(in millions)

Prior to SJLP adjustment		
KCPL	$	39.7
MPS		11.8
SJLP		4.3
Other		0.7
Total	$	56.5

After reflecting SJLP adjustment		
KCPL	$	41.2
MPS		14.3
SJLP		0.3
Other		0.7
Total	$	56.5

Notes:

- SJLP adjustment results in the following changes:
  - -- $1.5 million of regulatory expense from SJLP to KCPL
  - -- $2.5 million of regulatory expense from SJLP to MPS
- The adjustment is necessary to better align the cost being allocated to each entity with the estimated cost each entity would incur if they maintained separate pension plans. This is done to avoid one group of ratepayers having to unfairly subsidize another group of ratepayers as a result of the acquisition and merger of plans.
- Because SJLP was better funded than the others at acquisition, the proposed methodology would allocate more cost to SJLP than is appropriate (if no adjustment is made). Over time, the entities are projected to become similarly funded, so the adjustment will only need to be made in the short term.

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense

Source: Towers Watson

Funding status adjustment from L&P to KCP&L and to MPS is necessary for 10 years and 5 years, respectively.

Great Plains Energy
2010 Regulatory Pension Expense
(in millions)

Prior to SJLP adjustment		
KCPL	$	39.7
MPS		11.8
SJLP		4.3
Other		0.7
Total	$	56.5

After reflecting SJLP adjustment		
KCPL	$	41.2
MPS		14.3
SJLP		0.3
Other		0.7
Total	$	56.5

Notes:

- SJLP adjustment results in the following changes:
  - -- $1.5 million of regulatory expense from SJLP to KCPL
  - -- $2.5 million of regulatory expense from SJLP to MPS
- The adjustment is necessary to better align the cost being allocated to each entity with the estimated cost each entity would incur if they maintained separate pension plans. This is done to avoid one group of ratepayers having to unfairly subsidize another group of ratepayers as a result of the acquisition and merger of plans.
- Because SJLP was better funded than the others at acquisition, the proposed methodology would allocate more cost to SJLP than is appropriate (if no adjustment is made). Over time, the entities are projected to become similarly funded, so the adjustment will only need to be made in the short term.

KANSAS CITY POWER & LIGHT
12-KCPE-764-RTS - June 30, 2012 KS Update
Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

12-months ended June 2012

06/30/12 Annualized	Reference	KCPL Only	KCPL + WCNOC
KCP&L Annualized Regular Payroll (gross payroll)	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary	243,001,034	243,001,034
WCNOC Annualized Regular Payroll	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary		41,132,853
		243,001,034	284,133,887
Payroll billed to Joint Partners		16,178,174	16,178,174
Percent to Joint Partners	Apply to consolidated GPE before allocation between KCPL-GMO	6.66%	5.69%

Actual 12 Mo Ended 06-2012 Total Labor, Incl Overtime	Reference: KCPL COSCLAS	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
Charged or Cleared to Electric O&M	Total Schedule 4 O&M Expenses	119,780,357	167,113,960	47,333,603
	Add: Construction Accounting Iatan 2 deferral in account 182502	578,512	578,512	
		120,358,869	167,692,472	47,333,603
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(11,855,378)	(23,059,573)	(11,204,195)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		108,503,491	144,632,899	36,129,408
Actual 12 Months Ended 06-2012 Total Labor	Column 24, O&M/Const/Rem/Oth Total	166,578,604	217,499,024	50,920,420
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		724,056	724,056	
		167,302,660	218,223,080	50,920,420
Less: Amounts not loaded for benefits				
Additional Overtime related to Billing Work Orders				
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(18,950,149)	(30,611,422)	(11,661,273)
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		(526,091)	(526,091)	
	Est WC Capitalized OT based on 91.17% (see below)		(883,126)	(883,126)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		147,826,420	186,202,441	38,376,021

Summary of ElectricO&M Rates	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
For Costs Related To Straight Time Labor			
To O&M but excluding WCNOC - per staff agreement	73.40%	77.68%	94.15%
To Construction/Other, excl WCNOC	26.60%	22.32%	5.85%
For Costs Related To Labor Incl Overtime			
To O&M (incl overtime) but excluding WCNOC	71.94%	76.84%	92.96%
To Construction/Other, incl overtime, but excl WCNOC	28.06%	23.16%	7.04%

Allocation of Actual Labor Dollars
Updated 12-months ended June 30, 2012

Total Labor (O&M, Capital and Other)

	Jul-11		Aug-11		Sep-11		Oct-11		Nov-11		Dec-11	
KCPL	17,767,582		17,627,296		20,364,008		17,435,293		18,318,599		16,383,602	
less: Wolf Creek (325,327)	(4,004,152)		(4,377,839)		(4,203,160)		(3,897,206)		(4,134,823)		(4,108,072)	
Sub-Total	13,763,430	66.48%	13,249,456	57.78%	16,160,848	73.24%	13,538,087	65.89%	14,183,776	66.00%	12,275,531	65.68%
MOPUB	4,794,521		7,111,100		3,627,826		4,752,021		5,049,003		4,523,248	
less: JEC (325,327)	(124,140)		(135,050)		(138,200)		(133,741)		(135,904)		(133,769)	
ECORP Alloc	114,070		134,075		126,756		132,456		108,988		102,697	
Sub-Total	4,784,451	23.11%	7,110,125	31.01%	3,616,382	16.39%	4,750,737	23.12%	5,022,087	23.37%	4,492,176	24.04%
SJLP	2,098,272		2,517,022		2,234,993		2,201,234		2,235,409		1,878,325	
ECORP Alloc	36,458		42,852		40,512		40,463		33,294		31,372	
Sub-Total	2,134,730	10.31%	2,559,874	11.16%	2,275,506	10.31%	2,241,697	10.91%	2,268,703	10.56%	1,909,697	10.22%
GPE & Non-Reg	19,123	0.09%	9,730	0.04%	11,376	0.05%	16,972	0.08%	16,267	0.08%	12,377	0.07%
	20,701,735	100.00%	22,929,185	100.00%	22,064,112	100.00%	20,547,494	100.00%	21,490,833	100.00%	18,689,782	100.00%

	Jan-12		Feb-12		Mar-12		Apr-12		May-12		Jun-12		TOTAL	
KCPL	19,361,461		19,148,972		19,854,708		18,106,134		18,735,204		17,954,943		221,057,803	
less: Wolf Creek (325,327)	(4,827,950)		(5,786,180)		(5,488,442)		(3,990,910)		(4,453,104)		(4,291,505)		(53,563,342)	
Sub-Total	14,533,512	65.44%	13,362,793	65.13%	14,366,266	66.47%	14,115,224	65.45%	14,282,100	65.71%	13,663,438	65.81%	167,494,461	65.7294%
MOPUB	5,442,441		5,126,199		5,136,891		5,196,561		5,354,643		4,884,958		60,999,414	
less: JEC (325,327)	(127,615)		(120,091)		(104,994)		(16,339)		(182,847)		(86,422)		(1,439,110)	
ECORP Alloc	13,912		21,153		48,562		31,296		26,022		32,577		892,464	
Sub-Total	5,328,538	23.99%	5,027,261	24.50%	5,080,460	23.51%	5,211,519	24.17%	5,197,819	23.91%	4,831,113	23.27%	60,452,767	23.7233%
SJLP	2,325,149		2,098,248		2,137,801		2,206,094		2,231,527		2,219,867		26,383,943	
ECORP Alloc	4,309		6,600		15,151		9,764		8,119		10,164		279,057	
Sub-Total	2,329,458	10.49%	2,104,848	10.26%	2,152,952	9.96%	2,215,858	10.28%	2,239,646	10.30%	2,230,030	10.74%	26,663,000	10.4633%
GPE & Non-Reg	18,655	0.08%	21,487	0.10%	12,472	0.06%	22,649	0.11%	16,523	0.08%	38,512	0.18%	214,143	0.0840%
	22,210,262	100.00%	20,516,389	100.00%	21,612,150	100.00%	21,565,250	100.00%	21,736,087	100.00%	20,761,093	100.00%	254,824,372	100.0000%

KCPL	17,767,582.19	71.56%	17,627,295.78	64.23%	20,364,007.91	77.12%	17,435,293.37	70.94%	18,318,598.56	71.11%	16,383,602.43	71.45%
MOPUB	4,794,520.85	19.31%	7,111,099.91	25.91%	3,627,826.30	13.74%	4,752,021.18	19.33%	5,049,003.10	19.60%	4,523,248.22	19.72%
SJLP	2,098,272.47	8.45%	2,517,022.21	9.17%	2,234,993.18	8.46%	2,201,234.33	8.96%	2,235,409.22	8.68%	1,878,325.32	8.19%
Retained	19,123.37	0.08%	9,729.92	0.04%	11,376.36	0.04%	16,972.18	0.07%	16,267.30	0.06%	12,377.09	0.05%
ECORP	150,528.10	0.61%	176,926.72	0.64%	167,258.28	0.63%	172,919.44	0.70%	142,281.53	0.55%	134,069.03	0.58%
Total	24,830,026.98	100.00%	27,442,074.64	100.00%	26,405,472.03	100.00%	24,578,440.50	100.00%	25,761,559.71	100.00%	22,931,622.09	100.00%

KCPL	19,361,461.41	71.27%	19,148,972.33	72.47%	19,854,707.97	72.98%	18,106,134.00	70.80%	18,735,204.01	71.04%	17,954,943.12	71.42%	128,608,770	71.5932%
MOPUB	5,442,440.76	20.03%	5,126,199.37	19.40%	5,136,891.38	18.88%	5,196,561.31	20.32%	5,354,642.99	20.30%	4,884,958.41	19.43%	35,226,365	19.6096%
SJLP	2,325,149.05	8.56%	2,098,248.12	7.94%	2,137,801.23	7.86%	2,206,093.74	8.63%	2,231,526.97	8.46%	2,219,866.79	8.83%	15,082,261	8.3959%
Retained	18,654.71	0.07%	21,486.88	0.08%	12,472.07	0.05%	22,648.84	0.09%	16,522.96	0.06%	36,511.55	0.15%	120,879	0.0673%
ECORP	18,121.27	0.07%	27,752.94	0.11%	63,713.01	0.23%	41,059.82	0.16%	34,141.01	0.13%	42,740.12	0.17%	599,917	0.3340%
Total	27,165,827.20	100.00%	26,422,659.64	100.00%	27,206,585.66	100.00%	25,572,497.71	100.00%	26,372,037.94	100.00%	25,139,019.99	100.00%	179,638,192.51	100.0000%

PeopleSoft query:

All units, all accounts
Resource Categories: 300, 302, 308, 321, 322, 323, 324, 325, 327, 329, 347
Subtract Wolf Creek (325 & 327) from KCPL and JEC (325) from MPS
ECORP allocated to MPS and L&P based on Mass Formula allocator from Surveillance Report

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense

Tracker 1 (Total Company Basis)			
Balance at 12/01/2010	$	-	
December 2010-Regulatory expense net of capital		2,883,094	Tab: 2011 Tracker Bal
Less December 2010-Amount in rates		(2,953,779)	Tab: 2011 Tracker Bal
January-December 2011-Regulatory expense net of capital		40,472,933	Tab: 2011 Tracker Bal
Less January-December 2011-Amount in rates		(35,445,347)	Tab: 2011 Tracker Bal
2011 FAS 88 settlement charges-management plan, net of capital		8,824,438	Tab: FAS 88 Settlements
2011 FAS 88 settlement charges-SERP plan, net of capital		195,341	Tab: FAS 88 Settlements
Less 2011 FAS 88 settlement charges-Amount in rates		-	Tab: 2011 Tracker Bal
Projected January-June 2012-Regulatory expense net of capital		21,562,343	Tab: 2012 Projection
Less Projected January-June 2012-Amount in rates		(17,722,674)	Tab: 2012 Projection
Projected Tracker 1 @ June 2012	$	17,816,349	
Tracker 1 Amortization			
Amortize June 2012 projected balance over 3 years		5,938,783	C-1 Adj. Summary
Tracker 2 (Total Company Basis)			
Balance at 12/01/2010	$	-	
December 2010-Contributions		9,364,857	Tab: Dec 2010-2011 Contributions
Less December 2010-Pension regulatory cost		(3,789,556)	Tab: 2011 Tracker Bal
January-December 2011-Contributions		80,913,031	Tab: Dec 2010-2011 Contributions
Less January-December 2011-Pension regulatory cost		(51,348,558)	Tab: 2011 Tracker Bal
Less 2011 FAS 88 settlement cost-management pension plan		(11,195,684)	Tab: FAS 88 Settlements
Less 2011 FAS 88 settlement cost-SERP plan		(247,831)	Tab: FAS 88 Settlements
Projected January-June 2012-Contributions		23,293,046	Tab: 2012 Proj Contributions
Less Projected January-June 2012-Pension regulatory cost		(27,757,908)	Tab: 2012 Projection
Projected Tracker 2 @ June 2012	$	19,231,397	

Notes:
(1) Tracker 1 is net of amounts capitalized and Tracker 2 includes amounts capitalized.
(2) Tracker 2 is not recorded on the general ledger but is for tracking purposes only.

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense
Dec 2010-Dec 2011 Activity

FAS 87 Regulatory Pension Expense (1)

	Mgmt	Joint Trusteed	Total Mgmt & JT	Joint Partner Share (5) 6.94%	Net of Partners	KCPL % (6) 67.35%	SERP	KCPL 47% WCNOC	KCPL Before Capital (a)	Less Capital (7) 21.18%	Net KCP&L (b)	Net Amount in Rates (3) (c)	Tracker 1 Reg Liab (4) (b-c)
Dec 2010 (1)	2,452,119	2,257,067	4,709,186	(329,172)	4,380,014	2,985,856	97,914	705,786	3,789,556	(906,462)	2,883,094	2,953,779	(70,685)
Jan-Dec 2011 (2)	35,101,776	29,111,810	64,213,586	(4,456,423)	59,757,163	40,246,449	879,936	10,222,173	51,348,558	(10,875,625)	40,472,933	35,445,347	5,027,586
Total	37,553,895	31,368,877	68,922,772	(4,785,595)	64,137,177	43,232,305	977,850	10,927,959	55,138,114	(11,782,086)	43,356,027	38,399,126	4,956,901
									To Tracker 2		To Tracker 1	To Tracker 1	

(1) Total 2010 GPE Regulatory Pension Expense for GPE provided by Towers Watson.

	Management	Bargaining	SERP
FAS 87 Expense per Towers Watson	29,425,427	27,084,808	1,174,964
December amount	2,452,119	2,257,067	97,914

Total WCNOC of $18,020,065 * 47% (KCPL Ownership share) = $8,469,431 or $705,786 per month

Joint Partner % based on 2009 data excluding WCNOC	6.99%
KCPL % based on 2009 consolidated payroll assigned to KCPL	68.17%
Capital % based on 2009 data including WCNOC data.	23.92%

(2) Total 2011 GPE Regulatory Pension Expense for GPE provided by Towers Watson.
Total WCNOC of $21,749,305 * 47% (KCPL Ownership share) = $10,222,173
(3) Per workpapers supporting KS Docket 10-KCPE-415-RTS. Does not include FAS 87, 88 or 158 amortizations, joint partners or capital portion.
(4) Tracker 1 activity--difference in FAS 87 expense and amount in rates.
(5) Joint Partner % is calculated on consolidated payroll excl Wolf Creek. For 2011, KCP&L rate of 6.94% based on 2010 data.
(6) Portion of consolidated payroll assigned to KCPL per payroll allocator. For 2011, KCP&L rate of 67.35% based on 2010 data.
(7) Construction rate is calculated on KCPL share incl Wolf Creek. For 2011, KCP&L rate of 21.18% based on 2011 data.

KANSAS CITY POWER & LIGHT
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CS-65-KCPL-KS-Pension Expense

Projected 2012 Contributions				Net of Joint Partner Portion of 6.66% (2)	KCP&L Portion of Mgnt & Barg. (3)
				93.34%	65.7294%
Projected Management Plan Contributions (1)					
Jan 2012		6,071,502		5,667,140	3,724,977
April 2012		6,071,502		5,667,140	3,724,977
June 2012		-		-	-
July 2012		6,071,502		5,667,140	3,724,977
Oct 2012		6,071,502		5,667,140	3,724,977
Dec 2012		10,713,992		10,000,440	6,573,229
			35,000,000	32,669,000	21,473,137
Projected Bargaining Plan Contributions (1)					
Jan 2012		5,558,420		5,188,229	3,410,192
April 2012		5,558,420		5,188,229	3,410,192
July 2012		5,558,420		5,188,229	3,410,192
Oct 2012		5,558,420		5,188,229	3,410,192
Dec 2012		8,766,320		8,182,483	5,378,297
			31,000,000	28,935,399	19,019,065
Funded Status Adjustment-Dec (1)			1,500,000	1,500,000	1,500,000
Projected WCNOC Contributions (1)					
	100%	47%			
February 2012	10,800,000	5,076,000			
March 2012	4,198,626	1,973,354			
June 2012	4,198,626	1,973,354			
Aug 2012	-	-			
Sept 2012	4,198,626	1,973,354			
Dec 2012	4,198,626	1,973,354			
Total	27,594,504	12,969,416	12,969,416	12,969,416	12,969,416
Total projected 2012 Contributions			80,469,416	76,073,815	54,961,618

Jan-June Contributions
23,293,046
To: Tracker 2

(1) Based on estimates by Towers Watson for consolidated pension trust.
Bargaining contributions reflect reduction for FAS 88 (2007 vintage) & FAS 158 regulatory funding.
(2) Allocated based on Transfer % worksheet per CS-50.
(3) Per Alloc % Summary worksheet CS-50 for KCPL excluding Wolf Creek.

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
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CS-65-KCPL-KS-Pension Expense
December 2010 & 2011 Contributions

December 2010 Contributions excl regulatory funding for FAS 88 & 158

			Total GPE	Net of Joint Partner Portion of 6.99% 93.01%	KCP&L Portion of Mgnt & Barg. 68.17%
Management Plan Contribution					
Dec 2010			4,212,562	3,918,104	2,670,971
Bargaining Plan Contribution					
Dec 2010			9,108,902	8,472,190	5,775,492
WCNOC Contribution	100%	47%			
Dec 2010	1,954,030	918,394	918,394	918,394	918,394
Total Dec 2010			14,239,858	13,308,688	9,364,857
					To: Trackers (Tracker 2)

Note-Bargaining contribution reflects reduction for FAS 88 (vintage 2007) & FAS 158 regulatory funding requirements.

2011 Contributions excluding regulatory funding for FAS 88 & 158

			Total GPE	Net of Joint Partner Portion of 6.94% 93.06%	KCP&L Portion of Mgnt & Barg. 67.35%
Management Plan Contributions					
Jan 2011		4,004,275		3,726,378	2,509,716
April 2011		4,004,275		3,726,378	2,509,716
June 2011		6,400,000		5,955,840	4,011,258
July 2011		4,004,275		3,726,378	2,509,716
Oct 2011		4,004,275		3,726,378	2,509,716
Dec 2011		52,000,000		48,391,200	32,591,473
			74,417,100	69,252,552	46,641,595
Bargaining Plan Contributions					
Jan 2011		5,002,578		4,655,399	3,135,411
April 2011		5,002,578		4,655,399	3,135,411
July 2011		5,002,578		4,655,399	3,135,411
Oct 2011		5,002,578		4,655,399	3,135,411
Dec 2011		18,699,325		17,401,592	11,719,972
			38,709,637	36,023,188	24,261,616
WCNOC Contributions					
	100%	47%			
March 2011	9,100,000	4,277,000			
June 2011	3,049,372	1,433,205			
Aug 2011	3,049,372	1,433,205			
Sept 2011	3,049,372	1,433,205			
Dec 2011	3,049,372	1,433,205			
Total	21,297,488	10,009,820	10,009,820	10,009,820	10,009,820
Total 2011 Contributions			123,136,557	115,285,560	80,913,031
					To: Trackers (Tracker 2)

Note-Bargaining contribution reflects reduction for FAS 88 (2007 vintage) & FAS 158 regulatory funding requirements.

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
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CS-65-KCPL-KS-Pension Expense
2011 FAS 88 Charges

	Management	SERP
Total Settlement Cost (1)	17,862,819	367,975
Less joint partner portion @ 6.94% (2)	(1,239,680)	-
Portion to allocated to business units	16,623,139	367,975
KCP&L's portion @ 67.35% (2) to Tracker 2	11,195,684	247,831
Portion booked to Capital @ 21.18% (3)	(2,371,246)	(52,491)
Net settlements to Tracker 1	8,824,438	195,341
	To: Trackers	To: Trackers

(1) Source-Towers Watson
(2) Allocation factors based on 2010 payroll allocators.
(3) Allocation factor based on CS-50 payroll annualization for 2011.

KANSAS CITY POWER & LIGHT
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CS-65-KCPL-KS-Pension Expense

Regulatory Asset Pension FAS 87-total company (1)		
Balance at 12-1-10	$	23,021,008
Dec 2010-June 30, 2012 Amortization (2)		(7,289,987)
Projected Balance at 6-30-12	$	15,731,021
	MEMO ONLY	

(1) Per Docket 07-GIMX-1041-GIV, Stipulation and Agreement, Paragraph 15, the unamortized balance identified in the 415 Docket Accounting Schedules and workpapers will be amortized as authorized in current and prior cases and the amortization will be recognized in cost of service until fully amortized. Beginning with the effective date of rates in KCP&L's next Kansas case, the unamortized balance will not be included in rate base.

(2) Per Docket No. 10-KCPE-415-RTS workpapers, the annual amortization of the FAS87 regulatory asset is $4,604,202 or $383,683.50 per month.
The FAS 87 regulatory asset will be fully amortized in Nov 2015.

The annual expense (net of capital) is $3,600,025 based on a capital rate of 21.81%

D-1 Adj. Summary

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense

FAS 88 Amortization Per Order 09-KCPE-246-RTS and reaffirmed in 07-GIMX-1041-GIV

Per Order 09-KCPE-246-RTS, Paragraph 9
9. FAS 88 does not allow for delayed recognition of certain unrecognized amounts in net periodic pension cost. FAS 88 requires immediate recognition of certain costs arising from settlements and curtailments of defined benefit plans. In accordance with the Order in Docket No. 07-KCPE-905-RTS, KCP&L established a regulatory asset, with rate base recognition, for the difference between the amount of pension costs before amounts capitalized determined pursuant to FAS 88 and the level of FAS 88 pension cost built into rates ($0 prior to implementation of rates effective as a result of Docket No. 07-KCPE-905-RTS), effective January 1, 2007.

This regulatory asset, established to be $22.6 million at December 31, 2007 ($10.2 million Kansas jurisdictional), after allocation to joint owners, will be amortized over five (5) years beginning January 1, 2008. Annual amortization included in rates for the five-year period beginning January 1, 2008, after amounts capitalized, is $3,442,194 ($1,546,602 Kansas jurisdictional). Beginning in 2008, KCPL will be required to make contributions to the pension trusts in an annual amount equal to the FAS 88 amortization built into rates for that year.

Regulatory Asset FAS 88-total company		
Balance at 12-31-10	$	9,041,070
Amortizations from Jan 2011-June 30, 2012		(6,780,798)
Projected balance at 6-30-12	$	2,260,272

Note--Since the above FAS 88 amounts will be fully amortized at December 31, 2012, none of the FAS 88 amortizations listed above were included in the projected expense.

In 2011, new FAS 88 expenses were incurred and included in Tracker 1 per Docket 07-GIMX-1041-GIV.

KANSAS CITY POWER & LIGHT
Case 12-KCPE-764-RTS
DR 0175

CS-65-KCPL-KS-Pension Expense

Pension FAS 158 Amortization Per Order 09-KCPE-246-RTS, Paragraph 10

(FAS 158) requires KCP&L to convert its measurement date from September 30, 2008 to December 31, 2008. As a result, KCP&L will incur a "catch up" of three months of additional pension and OPEB expense in 2008. KCP&L shall establish regulatory assets for the difference between amounts of pension and OPEB cost "catch up", before amounts capitalized, determined pursuant to FAS 158 and the level of FAS 158 pension and OPEB cost "catch up" build into rates (currently $0), effective August 1, 2009. The pension-related regulatory asset will receive rate base recognition.

(a) The pension-related FAS 158 regulatory asset, established as $7,393,362 at December 31, 2008 ($3,258,839 Kansas jurisdictional), after allocation to joint owners, will be amortized over five (5) years beginning August 1, 2009. Amortization included in rates at August 1, 2009, after amounts capitalized, is $1,122,805 ($494,909 Kansas jurisdictional). Subsequent to August 1, 2009, KCP&L will be required to make contributions to the pension trusts in an annual amount equal to the FAS 158 jurisdictional amortization built into rates for that year.

E-1 Adj. Summary

Regulatory Asset Pension FAS 158-total company (1)		
Balance at 12-31-10	$	5,298,576
Jan 2011-June 30, 2012 Amortization (2)		(2,218,009)
Projected Balance at 6-30-12	$	3,080,567
	MEMO ONLY	

(1) Docket 07-GIMX-1041-GIV reaffirmed previous orders for the FAS 158 regulatory asset to continue to be amortized and funded as in prior agreements and noted the amortization will be recognized in cost of service until fully amortized. Docket 07-GIMX-1041-GIV also noted that beginning with the the effective date of rates in KCP&L's next KS jurisdictional rate case, the unamortized balance will not be included in rate base.

(2) The total company monthly amortization of $123,222.70 per month or $1,478,672 annually based on the deferral and amortization of $7,393,362 over five years.

The FAS 158 regulatory asset will be fully amortized as of July 31, 2014.

DATA REQUEST– Set KCC_20120703
Case: 12-KCPE-764-RTS
Date of Response: 07/27/2012
Information Provided By: N/A
Requested by: Baldry Bill

Question No. : 0176A

Amended

1. Please provide total postretirement benefit expense for KCPL and break out total postretirement benefit expense between Missouri and Kansas by month for the period January 2011 through June 2012.

Response:

This response amends/updates KCP&L's original response to KCC Data Request No. 176.

Attached is a revised CS-61, OPEB, adjustment work paper that has been updated to reflect the most current actuarial costs for 2012 as well as 2012 projections, the updated joint partner %, affiliate % and capitalization/O&M % as shown in the CS-50, Payroll annualization, work paper as updated to 6-30-2012.

Attachments:

Q_0176A-CS-61-OPEB-6-30-12 KS Update.xls
Q0176A_KCC_Verification.pdf

KCC_20120703-0176A-Att-Q0176A-CS-61 - OPEB - 6-30-12 KS Update
Trackers

Kansas City Power & Light
Case 12-KCPE-764-RTS
DR 0176

CS-61 OPEB
Accounts 9262xx

Tracker 1

Balance at 12/01/2010	$	-	
December 2010-Postretirement GAAP expense net of capital		691,456	Tab: Tracker 2011 Bal
Less December 2010-Amount in rates		(681,498)	Tab: Tracker 2011 Bal
January-December 2011-Postretirement GAAP expense net of capital		7,666,202	Tab: Tracker 2011 Bal
Less January-December 2011-Amount in rates		(8,177,978)	Tab: Tracker 2011 Bal
Projected January-June 2012-Postretirement GAAP expense net of capital		3,737,132	Tab: Projected 2012
Less Projected January-June 2012-Amount in rates		(4,088,988)	Tab: Projected 2012
Projected Tracker 1 @ June 2012		(853,674)	

Tracker 1 Amortization

Amortize Tracker 1 Balance over 3 years	(284,558)	C-1 Adj. Summary

Tracker 2

Balance at 12/01/2010	$	-	
December 2010-Contributions		908,854	
Less December 2010-Postretirement GAAP cost		(908,854)	Tab: Tracker 2011 Bal
January-December 2011-Contributions		9,726,214	
Less January-December 2011-Postretirement GAAP cost		(9,726,214)	Tab: Tracker 2011 Bal
Projected January-June 2012-contributions (1)		4,810,932	
Less projected January-June 2012-Postretirement GAAP cost		(4,810,932)	Tab: Projected 2012
Projected Tracker 2 @ June 2012		-	

(1) Tracker 2
KCP&L's policy is to fund the total FAS 106 expense amount in December of the of the current period. Because the contribution is funded in December and FAS 106 costs are reflected evenly throughtout the year, a balance may temporarily exist prior to the end of the calendar year. For the Projected Jan-June 2012 contributions, used prorated December contribution amount.

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Updated for FAS 106 expense per 5/29/12 Towers Watson report.

CS-61 OPEB
Accounts 9262xx

			Workpaper Source	Ref	Projected Known & Measurable	Test Year	Adj	
CS-61-KCPL-KS-OPEB Expense (Total Company)								
Adjust OPEB expense excluding capital & joint partners share:								
Test Year-12 Months Ended 12/31/2011								
Account 926401-post-retirement ben-WCNOC	909,057		601-4 Account 926	A-1				
Account 926402-post-retirement ben-H&W	11,247,944		601-4 Account 926	A-2				
Account 926403-post-retirement ben-regulatory	1,239,252		601-4 Account 926	A-3				
Account 926501-WNOC postretirement to capital	(88,778)		601-4 Account 926	A-4				
Account 926510-postretirement benefits to capital	(3,239,633)		601-4 Account 926	A-5				
Account 926511-portion to joint partners,others, etc	(2,312,768)		601-4 Account 926	A-6				
Net pension expense		$ 7,755,074	601-4 Account 926			$ 7,755,074		
Projected 2012 Expense net of transfers:		7,474,271	Projected 2012	B-1				
FAS 106 amortization expense		(284,558)	Trackers	C-1				
FAS 158 remeasurement adjustment		296,851	FAS 158 Amort	D-1				
Total Expense		$ 7,486,564			$ 7,486,564			
			Adjustment Required		$ 7,486,564	$ 7,755,074	$ (268,510)	COS

(b) The test year amount includes WCNOC FAS 88 amortizations of $25,879 on a 100% MO jurisdictional basis. Because it will be fully amortized in December 2012, the amount is not included in the projected expense. The resulting adjustment is composed of:

	Projected	Test Year	Adjustment	
100% MO Jurisdictional basis	-	25,879	(25,879)	CS-61
Allocated basis	7,486,564	7,729,195	(242,631)	CS-61
	7,486,564	7,755,074	(268,510)	

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CS 61-OPEB

Workpaper 601-4 Benefits
Accounts 926xxx

ACCOUNT	DESCRIPTION	Test Year 12 Months Ended 12-31-11		
Pensions (Adj CS-65)				
926041	Emp Ben-Pension Costs-WC	11,722,440		
926200	Pension Expense	59,341,347		
926201	Reg Pension Expense-FAS87 Diff	(2,000,787)		
926202	Reg Pension Expense-Rate Diff	(19,758,454)		
926203	Pension Expense-Amort & Other	7,935,430		
926509	Pensions to Construction	(9,715,894)		
	Pension costs transferred from below	(4,941,538)	(a)	
		42,582,544		
OPEB's (Adj CS-61)				
926401	Post-Retirement Ben -WCNOC	909,057		A-1
926402	Post-Retirement Ben -H&W	11,247,944		A-2
926403	Post-Retirement Ben - Regulatory	1,239,252		A-3
	OPEB costs transferred from below	(5,641,179)	(b)	
		7,755,074		
Miscellaneous Benefits				
401-k (Adj CS-52)				
926030	Emp Ben-Co Contrib-ESP-401(K)	7,865,935		
	401-K costs transferred from below	(3,699,921)	(c)	
		4,166,014		
Incentive Compensation (Adj CS-51)				
	No direct- transferred from below	(2,637,691)	(d)	
Other Benefits (Adj CS-60)				
926000	Employee Pensions & Benefits	166,366		
926002	Empl Bene-Educational Assist	282,603		
926003	Emp Ben-Recreational Activ	2,682		
926004	Cost of Misc Emp Benefits	4,489,508		
926005	Emp Ben-Empl Assist Prgms	2,184		
926011	Emp Ben-Survivor's Benefit	70,805		
926016	Emp Ben-Physical Examinations	260,397		
926019	Emp Ben-Misc Related To W/C	1,403,886		
926040	Emp Ben-Lif Acc Hosp Costs-WC	5,238,861		
926060	Emp Ben-LTD Insurance	842,866		
926061	Emp Ben-Dental Insurance	872,459		
926062	Emp Ben-Vision Insurance	(3,560)		
926100	Group Life & Accident Ins	670,936		
926300	Medical Coverage	27,404,226		
	Other costs transferred from below	(20,076,255)	(e)	
		21,627,964		
	Total Net Benefits-Account 926	73,493,905		
	Non-Specific Transfer Accounts			
926501	Benefits Transferred-WC-CR	(1,888,898)		
926510	Benefits on Construct	(17,017,821)		
926511	PR Tax, Pens & Bnfits on O&M	(18,089,865)		
		(36,996,584)		
	Transferred Pensions-Adj			
926501	Benefits Transferred-WC-CR	(1,148,450)	(f)	
926510	Benefits on Construct	-		
926511	PR Tax, Pens & Bnfits on O&M	(3,793,088)	(n)	
		(4,941,538)	(a)	
	Transferred OPEB-Adj			
926501	Benefits Transferred-WC-CR	(88,778)	(g)	A-4
926510	Benefits on Construct	(3,239,633)	(i)	A-5
926511	PR Tax, Pens & Bnfits on O&M	(2,312,768)	(m)	A-6
		(5,641,179)	(b)	
	Transferred Other Benefits			
926501	Benefits Transferred-WC-CR	(651,670)	(h)	
926510	Benefits on Construct	(9,358,018)	(l)	
926511	PR Tax, Pens & Bnfits on O&M	(10,066,567)	(p)	
		(20,076,255)	(e)	
	Transferred 401-K			
926501	Benefits Transferred-WC-CR	-		
926510	Benefits on Construct	(1,782,480)	(k)	
926511	PR Tax, Pens & Bnfits on O&M	(1,917,441)	(o)	
		(3,699,921)	(c)	
	Tranferred Incentive Comp			
926501	Benefits Transferred-WC-CR	-		
926510	Benefits on Construct	(2,637,691)	(j)	
926511	PR Tax, Pens & Bnfits on O&M	-		
		(2,637,691)	(d)	

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Projected 2012

CS-61 OPEB
Accounts 9262xx

Projected 2012 OPEB Expense

	FAS 106 Expense (1)											
	Mngt	Bargaining	Total Mngt & Barg	Joint Partner Share (5) 6.66%	Net of Partners	KCPL % (4) 65.7294%	KCPL 47% WCNOC	KCPL Before Capital (a)	Less Capital (5) 22.32%	**Net KCP&L (b)**	**Net Amount in Rates (2) (c)**	**Tracker 1 (3) (b-c)**
Jan	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Feb	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
March	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
April	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
May	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
June	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
July	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Aug	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Sept	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Oct	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Nov	836,075	349,522	1,185,597	(78,961)	1,106,636	727,385	74,437	801,822	(178,967)	622,855	681,498	(58,643)
Dec	836,080	349,527	1,185,607	(78,961)	1,106,646	727,392	74,440	801,832	(178,969)	622,863	681,500	(58,637)
Proj 2012	10,032,905	4,194,269	14,227,174	(947,532)	13,279,642	8,728,627	893,247	9,621,874	(2,147,603)	7,474,271	8,177,978	(703,707)
								Jan-June Activity 4,810,932 To Tracker 2		To Adj Summary B-1 Jan-June Activity 3,737,132 To Tracker 1	Jan-June Activity 4,088,988 To Tracker 1	

(1) Total 2012 FAS 106 Postirement Expense for GPE provided by Towers Watson.
Total GPE less GMO Amortization

	Management	Bargaining
FAS 106 Expense per Towers Watson	11,589,411	4,428,233
Less GMO only amortization	1,556,506	233,964
FAS 106 Excluding Aquila Amortizations	10,032,905	4,194,269

Total WCNOC of $1,900,526 * 47% (KCPL Ownership share) = 893,247
(2) Per workpapers supporting KS Docket 10-KCPE-415-RTS. Does not include FAS 158 amortization, joint partners or capital portion.
(3) Tracker 1 activity--difference in net KCP&L FAS 106 expense and amount in rates.
(4) Portion of consolidated payroll assigned to KCPL per payroll allocator CS-50.
(5) Per Transfer % worksheet in CS-50, Payroll Annualization. Joint Partner % is calculated on consolidated payroll excl Wolf Creek and construction rate is calculated on KCPL share incl Wolf Creek.

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Towers Watson FAS 106 for 2012 dated 5/29/2012

Exhibit 6

Great Plains Energy Inc.
ASC 715-60 OPEB Results for Fiscal 2012

A. Net Periodic Cost

	Management Plan Post-Part D	Joint Truseed Plan	Wolf Creek Plan
Service Cost	1,859,375	1,221,541	408,056
Interest Cost	5,339,787	2,004,420	873,861
Expected Return on Assets	(1,175,570)	(617,846)	-
Amortization of:			
Transition Obligation	919,329	69,655	122,500
Prior Service Cost	5,412,206	1,750,463	-
(Gain)/Loss	(381,875)	-	496,109
Regulatory Adjustment	(383,841)	-	-
Pension Expense	11,589,411	4,428,233	1,900,526

B. Funded Status

	Management Plan Post-Part D	Joint Truseed Plan	Wolf Creek Plan
Accumulated Postretirement Benefit Obligation	(105,644,722)	(38,467,015)	(21,551,299)
Fair Value of Assets	61,547,291	15,833,378	8,114
Funded Status	(44,097,431)	(22,633,637)	(21,543,185)
Amount Not Yet Recognized in Net Periodic Cost			
Transition obligation/(assets)	1,403,683	190,743	123,032
Prior service cost/(credit)	21,690,989	15,247,345	-
Net actuarial loss/(gain)	11,987,601	555,960	6,825,468
Aquila regulatory adjustment	(1,919,208)	-	-
Prepaid (accrued) Pension Cost	(10,934,366)	(6,639,589)	(14,594,685)

Notes

- Aquila funded status at the closing date was recognized under purchase accounting principles for GPE's ASC 715 ex methodology. Losses/(gains) arising after closing are included above, as are cost components attributable to assets an liabilities of former Aquila participants.
- Documentation of each plan's expense under the current ASC 715 method is included in the annual valuation reports.
- GPE is a 47% owner of Wolf Creek. Amounts shown reflect Wolf Creek in its entirety.

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GMO Amortization

	Management Plan			Joint Trusteed Plan			Total	
	L&P	MPS	Total	L&P	MPS	Total	L&P	MPS
Unrecognized amounts:								
ITO	18,248	950,458	968,706	4,562	237,614	242,176	22,810	1,188,072
PSC	7,988,904	11,953,260	19,942,164	453,462	1,176,069	1,629,531	8,442,366	13,129,329
(G)/L	(4,641,130)	(746,970)	(5,388,100)			-	(4,641,130)	(746,970)
Reg Adjustment	(2,940,753)	(129,978)	(3,070,731)			-	(2,940,753)	(129,978)
	425,269	12,026,770	12,452,039	458,024	1,413,683	1,871,707	883,293	13,440,453
Amortizations based on 8 years:								
ITO	2,281	118,807	121,088	570	29,702	30,272	2,851	148,509
PSC	998,613	1,494,158	2,492,771	56,683	147,009	203,692	1,055,296	1,641,167
(G)/L	(580,141)	(93,371)	(673,512)			-	(580,141)	(93,371)
Reg Adjustment	(367,594)	(16,247)	(383,841)			-	(367,594)	(16,247)
	53,159	1,503,347	1,556,506	57,253	176,711	233,964	110,412	1,680,058
			To Adj Summary, Note 1			To Adj Summary, Note 1		

Source: Towers Watson

Carry-over from prior Hewitt analysis and revaluation as of the merger date with GPE benefits.

KANSAS CITY POWER & LIGHT
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Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

12-months ended June 2012

06/30/12 Annualized	Reference	KCPL Only	KCPL + WCNOC
KCP&L Annualized Regular Payroll (gross payroll)	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary	243,001,034	243,001,034
WCNOC Annualized Regular Payroll	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary		41,132,853
		243,001,034	284,133,887
Payroll billed to Joint Partners		16,178,174	16,178,174
Percent to Joint Partners	Apply to consolidated GPE before allocation between KCPL-GMO	6.66%	5.69%

Actual 12 Mo Ended 06-2012 Total Labor, Incl Overtime	Reference: KCPL COSCLAS	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
Charged or Cleared to Electric O&M	Total Schedule 4 O&M Expenses	119,780,357	167,113,960	47,333,603
	Add: Construction Accounting Iatan 2 deferral in account 182502	578,512	578,512	
		120,358,869	167,692,472	47,333,603
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(11,855,378)	(23,059,573)	(11,204,195)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		108,503,491	144,632,899	36,129,408
Actual 12 Months Ended 06-2012 Total Labor	Column 24, O&M/Const/Rem/Oth Total	166,578,604	217,499,024	50,920,420
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		724,056	724,056	
		167,302,660	218,223,080	50,920,420
Less: Amounts not loaded for benefits				
Additional Overtime related to Billing Work Orders				
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(18,950,149)	(30,611,422)	(11,661,273)
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		(526,091)	(526,091)	
	Est WC Capitalized OT based on 91.17% (see below)		(883,126)	(883,126)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		147,826,420	186,202,441	38,376,021

Summary of ElectricO&M Rates	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
For Costs Related To Straight Time Labor			
To O&M but excluding WCNOC - per staff agreement	73.40%	77.68%	94.15%
To Construction/Other, excl WCNOC	26.60%	22.32%	5.85%
For Costs Related To Labor Incl Overtime			
To O&M (incl overtime) but excluding WCNOC	71.94%	76.84%	92.96%
To Construction/Other, incl overtime, but excl WCNOC	28.06%	23.16%	7.04%

Allocation of Actual Labor Dollars
Updated 12-months ended June 30, 2012

Total Labor (O&M, Capital and Other)

	Jul-11		Aug-11		Sep-11		Oct-11		Nov-11		Dec-11		Jan-12		Feb-12		Mar-12		Apr-12		May-12		Jun-12		TOTAL	
KCPL	17,767,582		17,627,296		20,364,008		17,435,293		18,318,599		16,383,602		19,361,461		19,148,972		19,854,708		18,106,134		18,735,204		17,954,943		221,057,803	
less: Wolf Creek (325,327)	(4,004,152)		(4,377,839)		(4,203,160)		(3,897,206)		(4,134,823)		(4,108,072)		(4,827,950)		(5,786,180)		(5,488,442)		(3,990,910)		(4,453,104)		(4,291,506)		(53,563,342)	
Sub-Total	13,763,430	66.48%	13,249,456	57.78%	16,160,848	73.24%	13,538,087	65.89%	14,183,776	66.00%	12,275,531	65.68%	14,533,512	65.44%	13,362,793	65.13%	14,366,266	66.47%	14,115,224	65.45%	14,282,100	65.71%	13,663,438	65.81%	167,494,461	65.7294%
MOPUB	4,794,521		7,111,100		3,627,826		4,762,021		5,049,003		4,523,248		5,442,441		5,126,199		5,136,891		5,196,561		5,354,643		4,864,958		60,999,414	
less: JEC (325,327)	(124,140)		(135,050)		(138,200)		(133,741)		(135,904)		(133,769)		(127,615)		(120,091)		(104,994)		(16,339)		(182,847)		(86,422)		(1,439,110)	
ECORP Alloc	114,070		134,075		126,756		132,456		108,988		102,697		13,812		21,153		48,562		31,296		26,022		32,577		892,464	
Sub-Total	4,784,451	23.11%	7,110,125	31.01%	3,616,382	16.39%	4,760,737	23.12%	5,022,087	23.37%	4,492,176	24.04%	5,328,638	23.99%	5,027,261	24.50%	5,080,460	23.51%	5,211,519	24.17%	5,197,819	23.91%	4,831,113	23.27%	60,452,767	23.7233%
SJLP	2,098,272		2,517,022		2,234,993		2,201,234		2,235,409		1,878,325		2,325,149		2,098,248		2,137,801		2,206,094		2,231,527		2,219,867		26,383,943	
ECORP Alloc	36,458		42,852		40,512		40,463		33,294		31,372		4,309		6,600		15,151		9,764		8,119		10,164		279,057	
Sub-Total	2,134,730	10.31%	2,559,874	11.16%	2,275,506	10.31%	2,241,697	10.91%	2,268,703	10.56%	1,909,697	10.22%	2,329,458	10.49%	2,104,848	10.26%	2,152,952	9.96%	2,215,858	10.28%	2,239,646	10.30%	2,230,030	10.74%	26,663,000	10.4633%
GPE & Non-Reg	19,123	0.09%	9,730	0.04%	11,376	0.05%	16,972	0.08%	16,267	0.08%	12,377	0.07%	18,655	0.08%	21,487	0.10%	12,472	0.06%	22,649	0.11%	16,523	0.08%	36,512	0.18%	214,143	0.0840%
	20,701,735	100.00%	22,929,185	100.00%	22,064,112	100.00%	20,547,494	100.00%	21,490,833	100.00%	18,689,782	100.00%	22,210,262	100.00%	20,516,389	100.00%	21,612,160	100.00%	21,565,250	100.00%	21,736,087	100.00%	20,761,093	100.00%	254,824,372	100.0000%

KCPL	17,767,582.19	71.56%	17,627,295.78	64.23%	20,364,007.91	77.12%	17,435,293.37	70.94%	18,318,598.56	71.11%	16,383,602.42	71.45%	19,351,461.41	71.27%	19,148,972.33	72.47%	19,854,707.97	72.98%	18,106,134.00	70.80%	18,735,204.01	71.04%	17,964,843.12	71.42%	128,608,770	71.5932%
MOPUB	4,794,520.85	19.31%	7,111,099.81	25.91%	3,627,826.30	13.74%	4,752,021.18	19.33%	5,049,003.10	19.60%	4,523,248.22	19.72%	5,442,440.76	20.03%	5,126,199.37	19.40%	5,136,891.38	18.88%	5,196,561.31	20.32%	5,354,642.99	20.30%	4,884,958.41	19.43%	35,226,365	19.6096%
SJLP	2,098,272.47	8.45%	2,517,022.21	9.17%	2,234,993.18	8.46%	2,201,234.33	8.96%	2,235,409.22	8.68%	1,878,325.32	8.19%	2,325,149.05	8.56%	2,098,248.12	7.94%	2,137,801.23	7.86%	2,206,093.74	8.63%	2,231,526.97	8.46%	2,219,866.79	8.83%	15,082,261	8.3959%
Retained	19,123.37	0.08%	9,729.92	0.04%	11,376.36	0.04%	16,972.18	0.07%	16,267.30	0.06%	12,377.09	0.05%	18,654.71	0.07%	21,486.88	0.08%	12,472.07	0.05%	22,648.84	0.09%	16,522.96	0.06%	36,811.55	0.15%	120,879	0.0673%
ECORP	150,528.10	0.61%	176,926.72	0.64%	167,268.28	0.63%	172,919.44	0.70%	142,281.53	0.55%	134,069.03	0.58%	18,121.27	0.07%	27,752.94	0.11%	63,713.01	0.23%	41,059.82	0.16%	34,141.01	0.13%	42,740.12	0.17%	599,917	0.3340%
Total	24,830,026.98	100.00%	27,442,074.54	100.00%	26,405,472.03	100.00%	24,578,440.50	100.00%	25,761,559.71	100.00%	22,931,622.09	100.00%	27,165,827.20	100.00%	26,422,659.64	100.00%	27,205,585.66	100.00%	25,572,497.71	100.00%	26,372,037.94	100.00%	25,139,019.99	100.00%	179,636,192.51	100.0000%

PeopleSoft query:

All units, all accounts
Resource Categories: 300, 302, 308, 321, 322, 323, 324, 325, 327, 329, 347
Subtract Wolf Creek (325 & 327) from KCPL and JEC (325) from MPS
ECORP allocated to MPS and L&P based on Mass Formula allocator from Surveillance Report

Kansas City Power & Light
Case 12-KCPE-764-RTS
DR 0176

CS-61 OPEB
Accounts 9262xx

	FAS 106 Expense											
	Mgmt	Bargaining	Total Mgmt & Barg	Joint Partner Share (5) 6.94%	Net of Partners	KCPL % (6) 67.35%	KCPL 47% WCNOC	KCPL Before Capital (a)	Less Capital (7) 21.18%	**Net KCP&L (b)**	**Net Amount in Rates (3) (c)**	**Tracker 1 Reg Liab (4) (b-c)**
Dec 2010 (1)	839,325	458,425	1,297,750	(90,713)	1,207,037	822,837	86,017	908,854	(217,398)	691,456	681,498	9,958
Jan-Dec 2011 (2)	10,041,202	4,026,654	14,067,856	(976,309)	13,091,547	8,817,157	909,057	9,726,214	(2,060,012)	7,666,202	8,177,978	(511,776)
Total	10,880,527	4,485,079	15,365,606	(1,067,022)	14,298,584	9,639,994	995,074	10,635,068	(2,277,410)	8,357,658	8,859,476	(501,818)
								To Tracker 2		To Tracker 1	To Tracker 1	

(1) Total 2010 FAS 106 Postirement Expense for GPE provided by Towers Watson.
Total GPE less GMO Amortization

	Management	Bargaining
FAS 106 Expense per Towers Watson	11,628,375	5,735,075
Less GMO only amortization	(1,556,506)	(233,964)
FAS 106 Excluding Aquila Amortizations	10,071,869	5,501,111
December amount	839,325	458,425

Total WCNOC of $2,196,185 * 47% (KCPL Ownership share) = $1,032,207 or $86,017 per month

Joint Partner % based on 2009 data excluding WCNOC	6.99%
KCPL % based on 2009 consolidated payroll assigned to KCPL	68.17%
Capital % based on 2009 data including WCNOC data.	23.92%

(2) Total 2011 FAS 106 Postirement Expense for GPE provided by Towers Watson.
Total GPE less GMO Amortization

	Management	Bargaining
FAS 106 Expense per Towers Watson	11,597,708	4,260,618
Less GMO only amortization	(1,556,506)	(233,964)
FAS 106 Excluding Aquila Amortizations	10,041,202	4,026,654

Total WCNOC of $1,934,164 * 47% (KCPL Ownership share) = 909,057

(3) Per workpapers supporting KS Docket 10-KCPE-415-RTS. Does not include FAS 158 amortization, joint partners or capital portion.
(4) Tracker 1 activity--difference in FAS 106 expense and amount in rates.
(5) Joint Partner % is calculated on consolidated payroll excl Wolf Creek. For 2011, KCP&L rate of 6.94% based on 2010 data.
(6) Portion of consolidated payroll assigned to KCPL per payroll allocator. For 2011, KCP&L rate of 67.35% based on 2010 data.
(7) Construction rate is calculated on KCPL share incl Wolf Creek. For 2011, KCP&L rate of 21.18% based on 2011 data.

Kansas City Power & Light
2012 Rate Case-Direct Filing
TY 12/31/11; K&M 6/30/12

CS-61 OPEB
Accounts 9262xx

FAS 158 Amortization Per Order 09-KCPE-246-RTS, Paragraph 10 (b)

The OPEB-related FAS 158 regulatory asset, established as $1,985,626 at December 31, 2008 ($875,222) Kansas jurisdictional), after allocation to joint owners, will be amortized over five (5) years beginning August 1, 2009. Amortization included in rates at August 1, 2009, after amounts capitalized is $296,851 ($130,846 Kansas jurisdictional). Subsequent to August 1, 2009, KCP&L will be required to make contributions to the OPEB trusts in an annual amount equal to the FAS 158 jurisdictional amortization built into rates for that year.

D-1 Adj. Summary

FAS 158 Regulatory Asset--total company (no rate base)		
Balance at 12-31-10	$	1,423,032
Jan 11-June 12 Amortization (1)		(595,692)
Projected balance at 6-30-12	$	827,340
	MEMO ONLY	

(1) Amortization - Total company monthly amortization of $33,094 per month or $397,125 annually based on the deferral and amortization of $1,985,626 over five years as authorized in 09-KCPE-246-RTS and reaffirmed in 07-GIMX-1041-GIV.

The FAS 158 regulatory asset will be fully amortized as of July 31, 2014.

DATA REQUEST– Set KCC_20120704
Case: 12-KCPE-764-RTS
Date of Response: 08/07/2012
Information Provided By: N/A
Requested by: Finger Andria

Question No. : 0195A1

Amended

Regarding the workpapers provided in support of Adjustment No. CS-50 (Payroll) on the worksheet entitled "Sal & Wages Adj By AC CS-50," please provide the following:

1. Please update the worksheet to reflect payroll expense for the twelve months ending June 30, 2012.

2. Using the format shown in this worksheet, please provide the payroll expense for the calendar years 2009 and 2010.

Response:

This response amends/updates KCP&L's response to KCC Data Request No. 195A.

Attached is a revised CS-50, Payroll Annualization, workbook that includes the adjusted Wolf Creek overtime amount that is being submitted in response to KCC Data Request No. 210A1, and carried forward into the response to KCC Data Request No. 197A1, Payroll Summary. The first worksheet in this workbook is the "Sal & Wages Adj By AC CS-50," requested above.

Attachments:

Q0195A1, CS-50, Payroll Annualization - 6-30-12 KS Update.xls
Q0195A1_KCC_Verification.pdf

KCC_20120704-0195A1-Att-Q0195A1-CS-50, Payroll Annualization-6-30-12 KS Update
Sal & Wages Adj By AC CS-50

KANSAS CITY POWER & LIGHT
12-KCPE-764-RTS - June 30, 2012 KS Update
Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

CS-50 Payroll Annualization
Account - Various (*identified below*)

TEST YEAR - 12 Mos Ended 12-31-2011	KCPL COSCLAS				Link to "KCPL Summary"	
Account	TOTAL Sal & Wages 12 Month Ending 12-11	NOTE 1	Adj Total	%	Annualized Sal & Wages at 06-12	CS-50 PAYROLL ANNUALIZATION
Annualized Labor Excluding Benefits					166,155,635	
PRODUCTION EXPENSES						
500 SUPERVISION AND ENGINEERING	6,879,228		6,879,228	0.0415133	6,897,667	18,439.00
501 FUEL FUEL HAND, LIMEST & OTHR	7,639,436		7,639,436	0.0461008	7,659,913	20,477.00
502 STEAM EXPENSES	10,127,097		10,127,097	0.0611126	10,154,242	27,145.00
503 STEAM FROM OTHER SOURCES	0		0	0.0000000	0	
505 ELECTRIC EXPENSES TURBOGEN	5,379,431		5,379,431	0.0324626	5,393,850	14,419.00
506 MISC STEAM POWER EXPENSES	4,891,853		4,891,653	0.0295203	4,904,965	13,112.00
507 RENTS	0		0	0.0000000	0	
510 SUPERVISION AND ENGINEERING	4,404,745		4,404,745	0.0265808	4,416,552	11,807.00
511 MAINTENANCE OF STRUCTURES	1,345,490		1,345,490	0.0081195	1,349,096	3,606.00
512 MAINTENANCE OF BOILER PLANT	11,315,993		11,315,993	0.0682873	11,346,325	30,332.00
513 MAINTENANCE OF ELECTRIC PLANT	2,080,049		2,080,049	0.0125522	2,085,624	5,575.00
514 MAINTENANCE MISCELLANEOUS	105,984		105,984	0.0006396	106,268	284.00
546 SUPERVISION & ENGINEERING	622,203		622,203	0.0037547	623,871	1,668.00
547 FUEL - OIL	0		0	0.0000000	0	
FUEL - GAS	61		61	0.0000004	61	-
FUEL - HANDLING	46,960		46,960	0.0002834	47,086	126.00
547027	20,226		20,226	0.0001221	20,280	54.00
547301	0		0	0.0000000	0	
548 GENERATION EXPENSES	931,456		931,456	0.0056210	933,953	2,497.00
549 MISC. OTHER POWER GEN. EXPENSES	136,906		136,906	0.0006262	137,273	367.00
550 RENTS	0		0	0.0000000	0	
551 SUPERVISION & ENGINEERING	346,604		346,604	0.0020916	347,533	929.00
552 MAINTENANCE OF STRUCTURES	58,489		58,489	0.0003530	58,646	157.00
553 GENERATION AND ELECTRIC EQUIP	548,623		548,623	0.0033107	550,094	1,471.00
554 MAINT.-MISC. OTHER PWR GEN. PLANT	71,627		71,627	0.0004322	71,819	192.00
555 PURCHASED & INTERCHANGE POWER	0		0	0.0000000	0	
556 SYSTEM CONTROL & LOAD DISPATCH	2,003,444		2,003,444	0.0120900	2,008,814	5,370.00
557 OTHER EXPENSES	3,917,184		3,917,184	0.0236386	3,927,684	10,500.00
Production Excl Nuclear	62,873,089		62,873,089	0.3794131	63,041,616	168,527.00
517 NUCLEAR PROD. SUPERVISION & ENG	5,519,964	(100,541)	5,419,423	0.0333107	5,534,760	115,336.89
518 NUCLEAR FUEL	0		0	0.0000000	0	
519 COOLANTS AND WATER	1,858,365	(43,442)	1,814,923	0.0112145	1,863,346	48,422.65
520 STEAM EXPENSES	9,908,963	(211,569)	9,697,394	0.0597965	9,935,523	238,129.31
523 ELECTRIC EXPENSES	1,006,049	(20,306)	985,743	0.0060711	1,008,746	23,002.80
524 MISCELLANEOUS	9,124,072	(216,577)	8,907,495	0.0550600	9,148,528	241,032.82
525 RENTS	0		0	0.0000000	0	
528 SUPERVISION & ENGINEERING	3,183,874	(70,372)	3,113,502	0.0192134	3,192,408	78,905.77
529 MAINTENANCE OF STRUCTURES	2,125,954	(71,309)	2,054,645	0.0128293	2,131,652	77,006.54
530 MAINTENANCE OF REACTOR PLANT	713,445	(66,847)	646,598	0.0043053	715,357	68,756.72
531 MAINTENANCE OF ELECTRIC PLANT	1,940,556	(62,625)	1,877,931	0.0117105	1,945,758	67,626.65
532 MTCE OF MISC. NUCLEAR PLANT	1,230,835	(43,133)	1,187,702	0.0074276	1,234,134	46,432.44
Rounding	1		1	0.0000000	1	-
TOTAL POWER PRODUCTION EXPENSES	99,485,167	(906,720)	98,578,447	0.6003518	99,751,829	
TRANSMISSION EXPENSES						
560 OPERATION SUPERVISION & ENGRG	724,187		724,167	0.0043700	726,108	1,941.00
561 LOAD DISPATCHING	573,260		573,260	0.0034594	574,797	1,537.00
562 STATION EXPENSES	225,121		225,121	0.0013585	225,724	603.00
563 OVERHEAD LINE EXPENSES	19,352		19,352	0.0001188	19,404	52.00
564 UNDERGROUND LINE EXPENSES	0		0	0.0000000	0	
585 TRANSMISSION OF ELEC BY OTHERS	0		0	0.0000000	0	
568 MISC TRANSMISSION EXPENSES	1,208,575		1,208,575	0.0072932	1,211,815	3,240.00
587 RENTS	0		0	0.0000000	0	
568 MAINTENANCE SUPERVISION & ENGRG	0		0	0.0000000	0	
569 STRUCTURES	3,299		3,299	0.0000199	3,308	9.00
570 STATION EQUIPMENT	364,985		364,985	0.0022025	365,963	978.00
571 OVERHEAD LINES	76,920		76,920	0.0004642	77,126	206.00
572 UNDERGROUND LINES	(9)		(9)	-0.0000001	(9)	-
573 MISC TRANM PLANT MAINT	7,478		7,478	0.0000451	7,498	20.00
575 POWER MARKETING OPERATIONS	0			0.0000000	0	
Rounding	0			0.0000000	0	
TOTAL TRANSMISSION EXPENSES	3,203,148		3,203,148	0.0193297	3,211,734	
DISTRIBUTION EXPENSES						
580 OPERATION SUPERVISION & ENGRG	2,291,364		2,291,364	0.0138274	2,297,506	6,142.00

KCC_20120704-0195A1-Att-Q0195A1-CS-50, Payroll Annualization-6-30-12 KS Update
Sal & Wages Adj By AC CS-50

Account	TOTAL Sal & Wages 12 Month Ending 12-11	NOTE 1	Adj Total	%	Annualized Sal & Wages at 06-12	CS-50 PAYROLL ANNUALIZATION
581 LOAD DISPATCHING	311,787		311,787	0.0018815	312,623	836.00
582 STATION EXPENSES	88,462		88,462	0.0005338	88,699	237.00
583 OVERHEAD LINE EXPENSES	1,224,817		1,224,817	0.0073913	1,228,100	3,283.00
584 UNDERGROUND LINE EXPENSES	514,754		514,754	0.0031063	516,134	1,380.00
585 STREET LIGHTING & SIGNAL SYSTEMS	14,565		14,565	0.0000879	14,604	39.00
586 METER EXPENSES	1,389,027		1,389,027	0.0083822	1,392,750	3,723.00
587 CUSTOMERS INSTALLATIONS	115,103		115,103	0.0006946	115,412	309.00
588 MISC DISTRIBUTION EXPENSE	9,502,256		9,502,256	0.0573422	9,527,726	25,470.00
589 RENTS	0		0	0.0000000	0	
590 MAINTENANCE SUPERVISION & ENRG	47,734		47,734	0.0002881	47,862	128.00
591 STRUCTURES	336,769		336,769	0.0020323	337,672	903.00
592 STATION EQUIPMENT	485,564		485,564	0.0029302	486,866	1,302.00
593 OVERHEAD LINES	4,062,132		4,062,132	0.0245133	4,073,020	10,888.00
594 UNDERGROUND LINES	715,430		715,430	0.0043173	717,348	1,918.00
595 LINE TRANSFORMERS	553,605		553,605	0.0033408	555,089	1,484.00
596 STREET LIGHTING & SIGNAL SYSTEMS	261,979		261,979	0.0015809	262,681	702.00
597 METERS	377,892		377,892	0.0022804	378,905	1,013.00
598 MISC DISTRIBUTION PLANT	382,770		382,770	0.0023099	383,796	1,026.00
Rounding	(2)		(2)	0.0000000	(2)	-
TOTAL DISTRIBUTION EXPENSES	22,676,008		22,676,008	0.1368403	22,736,791	
CUSTOMERS ACCOUNTS EXPENSE						
901 SUPERVISION	650,619		650,619	0.0039262	652,363	1,744.00
902 METER READING EXPENSES	1,212,123		1,212,123	0.0073147	1,215,372	3,249.00
903 CUST RECORDS & COLLECTION EXP	7,286,326		7,286,326	0.0439700	7,305,857	19,531.00
904 UNCOLLECTIBLE ACCOUNTS	0		0	0.0000000	0	
905 MISC EXPENSE	251,070		251,070	0.0015151	251,743	673.00
Rounding	0		0	0.0000000	0	
TOTAL CUSTOMERS ACCOUNTS EXPENSE	9,400,138		9,400,138	0.0567259	9,425,335	
CUSTOMERS SERVICES & INFO EXP						
907 CUSTOMER SVC SUPERVISION EXPENSE	175,009		175,009	0.0010561	175,478	469.00
908 CUSTOMER ASSISTANCE EXPENSE	109,599		109,599	0.0006614	109,893	294.00
908 PUBLIC INFORMATION	0		0	0.0000000	0	
909 INSTRUCTIONAL ADVERTISING	91,348		91,348	0.0005512	91,593	245.00
910 MISC CUSTOMER SERVICE EXPENSE	691,197		691,197	0.0041711	693,050	1,853.00
TOTAL CUSTOMER SERVICES & INFO EXP	1,067,153		1,067,153	0.0064398	1,070,014	
SALES EXPENSE						
911 SUPERVISION EXPENSE	84		84	0.0000005	84	-
912 DEMONSTRATION & SELLING EXP - RETAIL	0		0	0.0000000	0	
DEMONSTR & SELLING EXP - WHOLESALE	0		0	0.0000000	0	
DEMONSTRATION & SELLING EXP - MISC.	269,218		269,218	0.0016246	269,940	722.00
913 ADVERTISING	0		0	0.0000000	0	
916 MISC SALES EXPENSE	51,428		51,428	0.0003103	51,566	138.00
TOTAL SALES EXPENSE	320,730		320,730	0.0019355	321,590	
ADMINISTRATIVE & GENERAL EXPENSES						
920 SALARIES	28,488,916		28,488,916	0.1719188	28,565,279	76,363.00
921 OFFICE EXPENSE	53,387		53,387	0.0003222	53,530	143.00
922 ADMIN EXP TRANSFERRED - CR (a)	(595,032)		(595,032)	-0.0035908	(596,627)	(1,595.00)
923 OUTSIDE SEVICES	0		0	0.0000000	0	
924 PROPERTY INSURANCE	0		0	0.0000000	0	
925 INFURIES & DAMAGES	(10,500)		(10,500)	-0.0000634	(10,528)	(28.00)
926 EMPLOYEE BENEFITS	181,699		181,699	0.0010965	182,186	487.00
928 REGULATORY EXPENSES	0		0	0.0000000	0	
RATE CASE EXPENSE-MO	594,295		594,295	0.0035863	595,888	1,593.00
RATE CASE EXPENSE-KS	509,169		509,169	0.0030726	510,534	1,365.00
RATE CASE EXPENSE-FERC	88,322		88,322	0.0005330	88,559	237.00
LOAD RESEARCH-MO	37,595		37,595	0.0002269	37,696	101.00
MISCELLANEOUS TARIFF FILINGS	13,407		13,407	0.0000809	13,443	36.00
929 DUPLICATE CHARGES	0		0	0.0000000	0	
930 GENERAL ADVERTISING	133,590		133,590	0.0008062	133,948	358.00
930.2 MISCELLANEOUS EXPENSE	17,622		17,622	0.0001063	17,669	47.00
931 RENTS	0		0	0.0000000	0	
933 FLEET EXP; TRANSPORT & O SERIES	0		0	0.0000000	0	
935 MAINTENANCE OF GENERAL PLANT	46,642		46,642	0.0002815	46,767	125.00
Rounding	0		0	0.0000000	0	
TOTAL ADMINISTRATIVE & GENERAL EXPENSE	29,559,112		29,559,112	0.1783770	29,638,344	
TOTAL SCHEDULE 4 O&M EXPENSES	165,711,456	(906,720)	164,804,736	1.0000000	168,155,637	1,350,900.58
						CS-50

Fuel	7,706,683	7,727,340	20,657.00
Non-Fuel	157,098,053	158,428,297	1,330,243.58
			1,350,900.58

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Sal & Wages Adj By AC CS-50

CS-50
PAYROLL
ANNUALIZATION
Summary of Adjs

Account		TOTAL Sal & Wages 12 Month Ending 12-11	NOTE 1	Adj Total	%	Annualized Sal & Wages at 06-12
NOTE 1	Remove Test Year Wolf Creek refueling outage overtime costs - amortization. Amount was deferred on the books using a non-labor resource category code.					
	517 - Oper. Supervision & Engineering	452,434	100,541			
	519 - Coolants & Water	195,487	43,442			
	520 - Steam Expenses	952,062	211,569			
	523 - Electric Expenses	91,376	20,306			
	524 - Misc. Nuclear Power Expense	974,596	216,577			
	528 - Maint. Supervision & Engineering	316,673	70,372			
	529 - Maint. of Structures	320,888	71,309			
	530 - Maint. of Reactor Plant Equipment	300,810	66,847			
	531 - Maint. of Electric Plant	281,811	62,625			
	532 - Maint. of Misc. Nuclear Plant	194,100	43,133			
	Sub-Total	4,080,238	906,720			
			Amortization - 4 months Jan - Apr 2011			

KCC_20120704-0195A1-Att-Q0195A1-CS-50, Payroll Annualization-6-30-12 KS Update
KCPL Summary upd 6-30-12

KANSAS CITY POWER & LIGHT
2012 RATE CASE
TY 12/31/2011; K&M 6/30/2012

CS-50 Payroll Annualization
Account - Various (identified below)

KANSAS CITY POWER & LIGHT
12-KCPE-764-RTS - June 30, 2012 KS Update
Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

CS-50 Payroll Annualization
Account - Various (identified below)

			As of 12/31/2011					As of 06/30/2012			
			Headcount	Total	Total incl. merit			Headcount	Total	Total incl. merit	
KCPL	Mgmt	tab - Base Salary 12-31-11	1,128	102,403,204	104,451,268	2% effective 3/1/12		1,126	103,715,743	103,715,743	
	Local 1613	tab - Base Salary 12-31-11	410	22,374,631	23,157,743	3.5% effective 4/1/12		416	23,361,483	23,361,483	
	Local 1464	tab - Base Salary 12-31-11	666	49,319,421	50,305,809	2.0% effective 1/1/12		693	51,794,309	51,794,309	
	Local 412	tab - Base Salary 12-31-11	843	61,347,624	63,433,443	3.4% effective 3/1/12		851	64,129,499	64,129,499	
	Annualized KCPL Payroll - including latan		3,047	235,444,880	241,348,264			3,086	243,001,034	243,001,034	DR 200
	Less Payroll Billed to Joint Owners - 12-mos ended 12-31-11	tab - Partners Sheet Dec-11			(16,337,115)		12-mo ended 6-12			(16,178,174)	DR 201
Sub Total - Annualized Regular Payroll - KCPL Share before Capitalized					225,011,148					226,822,860	
	Allocation between KCPL-GMO	tab - Alloc % Summary Dec -11	**KCPL**	65.92%	148,325,456		**KCPL**		65.7294%	149,089,243	DR 202
			MOPUB	23.62%	53,150,626		**MOPUB**		23.7233%	53,809,883	
			SJLP	10.37%	23,331,675		**SJLP**		10.4633%	23,733,122	
			GPE & Non-Reg	0.09%	203,191		**GPE & Non-Reg**		0.0840%	190,612	
				100.00%	225,011,148				100.0000%	226,822,860	
Overtime Payroll Adjustment											
	KCPL Overtime Payroll	teb - KCPL OT Sheet (3 yr avg)			22,651,051		3.5 yr avg			21,772,832	DR 203
	Total KCPL, net of Partners, excluding Wolf Creek				170,976,506					170,862,075	
	Percent to O&M Expense	tab - KCPL Transf% 2011			73.38%		12-mo ended 6-12			71.94%	DR 193
	KCPL Payroll to Expense				125,462,560					122,918,177	
Wolf Creek (KCPL Share)											
	Annualized WCNOC Payroll - KCPL Share	tab - WCNOC YTD Payroll Dec-11			41,876,222		12-mo ended 6-12 (NOTE 1)			41,466,029	DR 209A
	Percent to O&M Expense	tab - WCNOC Transf% (3 yr avg)			91.57%					94.15%	DR 213A
	Wolf Creek Payroll to Expense				38,344,298					39,038,521	
	Wolf Creek Overtime Payroll (O&M Only)	tab - WCNOC OT Sheet			2,114,308		3.5 yr avg			2,698,616	DR 210A.1
	Wolf Creek, including Overtime Payroll (O&M Only)				40,458,605					41,737,137	
Salaries & Wages to O&M Expense					165,921,166					164,655,314	
	Temp/Summer Employees	tab - Temp(Summer) (3 yr average)			114,632		3.5 yr avg			99,770	DR 214
	Premium, Step Up, and Rest Period Wages	tab - Prem.StepUp.Rest 12-31-11			1,671,376		12-mo ended 6-12			1,400,551	DR 215
O&M Salaries and Wages					167,707,175					166,155,635	

NOTE 1 - added 9/12 of a 2.25% pay increase effective 3/15/12

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Reg/ Temp	R	**Base Salary at 6-30-12**
Status	A	

Base					
Co	Dept	Department	Union vs Non-Union	Total	
KCPL	009	Chairman & CEO	Non-Union	566,256.00	2
	009 Total			566,256.00	
	012	EVP & COO	Non-Union	474,064.00	2
	012 Total			474,064.00	
	140	Fleet Svcs - Operations	Non-Union	670,444.00	8
			Union - Local 1464	3,836,435.20	58
			Union - Local 1613	305,510.40	6
	140 Total			4,812,389.60	
	150	Shops	Non-Union	90,000.00	1
			Union - Local 1464	970,403.20	16
			Union - Local 1613	691,475.20	11
	150 Total			1,751,878.40	
	164	Document Process & Print Svcs	Union - Local 1613	368,180.80	7
	164 Total			368,180.80	
	165	Facilities Mtce & Management	Non-Union	449,388.00	5
			Union - Local 1464	649,563.20	9
			Union - Local 1613	169,540.80	4
	165 Total			1,268,492.00	
	167	HQ Facilities	Non-Union	50,254.00	1
	167 Total			50,254.00	
	168	Records Management	Non-Union	212,316.00	3
			Union - Local 1613	100,796.80	2
	168 Total			313,112.80	
	171	Customer Relations	Non-Union	249,843.00	4
	171 Total			249,843.00	
	181	Transmission Constructn & Mtce	Non-Union	212,340.00	2
			Union - Local 1613	50,398.40	1
	181 Total			262,738.40	
	191	Substations Constructn & Mtce	Non-Union	844,603.00	8
			Union - Local 1464	3,365,523.20	45
			Union - Local 1613	151,195.20	3
	191 Total			4,361,321.40	
	204	Smart Grid	Non-Union	259,488.00	2
	204 Total			259,488.00	
	205	Employee & Labor Relations	Non-Union	906,768.00	11
	205 Total			906,768.00	
	210	Measurement Technology	Non-Union	414,944.00	5
			Union - Local 1464	2,402,254.40	34
			Union - Local 1613	151,195.20	3
	210 Total			2,968,393.60	
	214	Delivery Management	Non-Union	833,280.00	5
	214 Total			833,280.00	
	215	Distribution Systems Operatns	Non-Union	376,104.00	4
			Union - Local 1464	5,938,358.40	69
	215 Total			6,314,462.40	
	216	Delivery Safety	Non-Union	1,013,874.00	12
	216 Total			1,013,874.00	
	220	Technical Training	Non-Union	461,064.00	6
			Union - Local 1464	2,113,196.80	33
	220 Total			2,574,260.80	
	230	Delivery Financial Planning	Non-Union	229,272.00	2

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230 Total			229,272.00	
231	Resource Planning	Non-Union	491,172.00	6
		Union - Local 1464	1,035,715.20	13
231 Total			1,526,887.20	
232	Central Design	Non-Union	2,262,612.00	25
232 Total			2,262,612.00	
241	Metro Operations - South	Non-Union	270,672.00	3
		Union - Local 1464	1,478,984.00	19
		Union - Local 1613	482,664.00	7
241 Total			2,232,320.00	
251	Dispatching	Non-Union	1,031,868.00	12
		Union - Local 1613	2,022,280.00	27
251 Total			3,054,148.00	
252	Contract Management	Non-Union	1,287,257.00	16
		Union - Local 1613	100,796.80	2
252 Total			1,388,053.80	
270	Trenton	Non-Union	98,280.00	1
		Union - Local 1464	582,150.40	7
		Union - Local 1613	50,398.40	1
270 Total			730,828.80	
271	Metro Operations - Central	Non-Union	310,428.00	3
		Union - Local 1464	1,056,078.40	13
		Union - Local 1613	620,547.20	9
271 Total			1,987,053.60	
274	St Joseph	Non-Union	508,404.00	5
		Union - Local 1464	1,931,009.60	25
		Union - Local 1613	368,867.20	6
274 Total			2,808,280.80	
275	Underground KCPL	Non-Union	294,036.00	3
		Union - Local 1464	3,168,963.20	42
275 Total			3,462,999.20	
277	Maryville/Mound City	Non-Union	95,604.00	1
		Union - Local 1464	1,031,430.40	13
		Union - Local 1613	50,398.40	1
277 Total			1,177,432.80	
279	Metro South Service Center	Non-Union	91,008.00	1
		Union - Local 1464	1,013,729.60	13
		Union - Local 1613	134,035.20	2
279 Total			1,238,772.80	
280	Clinton	Non-Union	94,032.00	1
		Union - Local 1464	910,457.60	11
		Union - Local 1613	100,796.80	2
280 Total			1,105,286.40	
281	Metro Operations - West	Non-Union	387,130.00	4
		Union - Local 1464	2,162,409.60	28
		Union - Local 1613	733,574.40	10
281 Total			3,283,114.00	
285	Metro Operations - Southwest	Non-Union	285,600.00	3
		Union - Local 1464	1,276,912.00	17
		Union - Local 1613	518,980.80	7
285 Total			2,081,492.80	
286	Warrensburg	Non-Union	288,072.00	3
		Union - Local 1464	1,158,851.20	14
		Union - Local 1613	67,953.60	1
286 Total			1,514,876.80	
287	Nevada	Non-Union	90,360.00	1
		Union - Local 1464	582,400.00	7
		Union - Local 1613	47,320.00	1
287 Total			720,080.00	
291	Metro Operations - North	Non-Union	392,112.00	4

		Union - Local 1464	2,750,696.00	36
		Union - Local 1613	736,652.80	10
291 Total			3,879,460.80	
292	Metro Operations - East	Non-Union	295,032.00	3
		Union - Local 1464	1,949,105.60	25
		Union - Local 1613	351,707.20	5
292 Total			2,595,844.80	
301	Marshall	Non-Union	294,420.00	3
		Union - Local 1464	1,032,137.60	13
301 Total			1,326,557.60	
302	Henrietta	Non-Union	94,032.00	1
		Union - Local 1464	715,020.80	9
302 Total			809,052.80	
303	Sedalia	Non-Union	86,400.00	1
		Union - Local 1464	1,019,761.60	13
303 Total			1,106,161.60	
321	South District	Non-Union	293,256.00	3
		Union - Local 1464	2,458,809.60	32
321 Total			2,752,065.60	
360	T&D Engineering	Non-Union	5,546,664.00	60
		Union - Local 1613	1,121,598.40	19
360 Total			6,668,262.40	
390	Environmental Services	Non-Union	583,528.00	7
390 Total			583,528.00	
401	Supply Safety	Non-Union	841,868.00	10
		Union - Local 412	49,899.20	1
401 Total			891,767.20	
406	Operations Compliance	Non-Union	594,948.00	6
406 Total			594,948.00	
407	Real Time Systems	Non-Union	2,392,127.00	28
407 Total			2,392,127.00	
409	Transmission Policy	Non-Union	191,656.00	2
409 Total			191,656.00	
411	Materials - Supply	Non-Union	534,504.00	6
		Union - Local 412	2,403,044.80	33
411 Total			2,937,548.80	
412	Transmission Planning	Non-Union	552,896.00	6
412 Total			552,896.00	
413	Relay & System Protection	Non-Union	333,132.00	3
		Union - Local 1464	1,623,752.00	20
		Union - Local 1613	100,796.80	2
413 Total			2,057,680.80	
414	Supply Resources	Non-Union	3,810,441.00	40
		Union - Local 1613	50,398.40	1
414 Total			3,860,839.40	
449	Production Apprentice Training	Non-Union	351,960.00	4
		Union - Local 412	1,036,193.60	16
449 Total			1,388,153.60	
450	Central Machine Facility	Non-Union	178,404.00	2
		Union - Local 412	976,580.80	13
450 Total			1,154,984.80	
452	Energy Resource Management	Non-Union	1,402,128.00	14
452 Total			1,402,128.00	
454	Supply Engineering Services	Non-Union	6,176,926.00	66
		Union - Local 412	516,859.20	7
454 Total			6,693,785.20	
456	Production Business Ops	Non-Union	298,848.00	3
456 Total			298,848.00	
457	Production Administration	Non-Union	584,418.00	4
457 Total			584,418.00	

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462	CT Maintenance (KCPL)	Non-Union	236,136.00	2
		Union - Local 412	782,100.80	9
462 Total			1,018,236.80	
463	Hawthorn	Non-Union	2,180,980.00	22
		Union - Local 412	8,330,400.00	108
463 Total			10,511,380.00	
464	Montrose	Non-Union	2,001,648.00	20
		Union - Local 412	8,088,932.80	106
464 Total			10,090,580.80	
465	LaCygne	Non-Union	3,960,940.00	41
		Union - Local 412	14,507,584.00	194
465 Total			18,468,524.00	
466	Iatan	Non-Union	3,814,928.00	39
		Union - Local 412	13,336,252.80	178
466 Total			17,151,180.80	
490	Construction Management	Non-Union	2,120,476.00	19
490 Total			2,120,476.00	
491	Wind Turbine Generation	Non-Union	116,796.00	1
		Union - Local 412	483,558.40	8
491 Total			600,354.40	
493	Operations & Mtce Programs	Non-Union	1,702,892.00	18
		Union - Local 412	99,798.40	2
493 Total			1,802,690.40	
503	Customer Care Center	Non-Union	523,248.00	8
		Union - Local 1613	5,215,936.96	104
503 Total			5,739,184.96	
510	Corporate Communications	Non-Union	975,444.00	13
510 Total			975,444.00	
511	Government Affairs	Non-Union	706,632.00	7
511 Total			706,632.00	
512	Community Relations	Non-Union	594,276.00	7
512 Total			594,276.00	
545	Training and Workforce	Non-Union	366,446.40	6
545 Total			366,446.40	
551	Transmission System Operations	Non-Union	1,328,112.00	14
551 Total			1,328,112.00	
562	Economic Development	Non-Union	380,709.72	5
562 Total			380,709.72	
564	External Communications	Non-Union	341,428.00	2
564 Total			341,428.00	
571	eServices	Non-Union	294,944.00	4
571 Total			294,944.00	
572	Marketing Intelligence	Non-Union	350,328.00	3
572 Total			350,328.00	
574	Energy Efficiency	Non-Union	328,608.00	4
574 Total			328,608.00	
576	Customer Solutions	Non-Union	505,372.00	6
576 Total			505,372.00	
624	Remittance Processing	Non-Union	62,532.00	1
		Union - Local 1613	201,593.60	4
624 Total			264,125.60	
657	Business Center	Non-Union	157,224.00	3
657 Total			157,224.00	
661	Regulatory Affairs & Risk Mgmt	Non-Union	2,109,412.00	24
661 Total			2,109,412.00	
687	Investor Relations	Non-Union	290,568.00	3
687 Total			290,568.00	
692	Credit & Collection	Non-Union	271,440.00	4
		Union - Local 1613	746,324.80	15
692 Total			1,017,764.80	

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694	Billing Services	Non-Union	243,528.00	3
		Union - Local 1613	761,508.80	15
694 Total			1,005,036.80	
695	Meter Reading & Field Service	Non-Union	890,916.00	11
		Union - Local 1464	1,041,560.00	18
		Union - Local 1613	4,263,563.20	85
695 Total			6,196,039.20	
696	Revenue Protection	Non-Union	87,000.00	1
		Union - Local 1613	391,976.00	7
696 Total			478,976.00	
699	Controller	Non-Union	6,730,125.00	78
		Union - Local 1613	364,707.20	7
699 Total			7,094,832.20	
705	KCP&L Corporate Secretary	Non-Union	541,660.00	5
705 Total			541,660.00	
745	Supply Chain Management	Non-Union	1,016,267.00	10
745 Total			1,016,267.00	
755	Purchasing Department	Non-Union	1,751,124.40	22
		Union - Local 1613	151,195.20	3
755 Total			1,902,319.60	
759	Supply Chain Transformation	Non-Union	143,556.00	1
759 Total			143,556.00	
760	Materials - T&D	Non-Union	639,940.00	7
		Union - Local 1464	2,538,640.00	41
		Union - Local 1613	358,300.80	7
760 Total			3,536,880.80	
777	Insurance	Non-Union	58,000.00	1
777 Total			58,000.00	
786	Sibley	Non-Union	2,077,224.00	21
		Union - Local 412	7,502,643.20	99
786 Total			9,579,867.20	
787	CT Maintenance (MPS)	Non-Union	492,420.00	5
		Union - Local 412	1,065,105.60	13
787 Total			1,557,525.60	
820	Audit Services	Non-Union	998,764.00	12
820 Total			998,764.00	
846	Org Devel & HR Service Center	Non-Union	552,072.00	8
846 Total			552,072.00	
850	HR Executive	Non-Union	618,200.00	5
850 Total			618,200.00	
851	Compensation & Benefits	Non-Union	612,744.00	7
851 Total			612,744.00	
853	Medical	Non-Union	145,340.00	2
853 Total			145,340.00	
854	Safety	Non-Union	789,500.00	8
854 Total			789,500.00	
855	HRIS & Payroll	Non-Union	590,968.00	9
855 Total			590,968.00	
861	Law Department	Non-Union	1,471,638.00	14
861 Total			1,471,638.00	
863	Security	Non-Union	475,244.00	6
863 Total			475,244.00	
864	Information Security	Non-Union	686,328.00	8
864 Total			686,328.00	
870	IT Strategy & Management	Non-Union	1,472,168.00	14
870 Total			1,472,168.00	
871	IT Infrastructure/Architecture	Non-Union	1,963,524.00	24
871 Total			1,963,524.00	
872	Customer Systems Support	Non-Union	2,244,486.00	27
872 Total			2,244,486.00	

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	873	Enterprise Systems Support	Non-Union	1,742,184.00	19
	873 Total			1,742,184.00	
	874	Desktop & Client Services	Non-Union	1,253,675.80	20
	874 Total			1,253,675.80	
	875	KCPL Radio Operations	Non-Union	105,600.00	1
			Union - Local 1613	511,763.20	7
	875 Total			617,363.20	
	876	KCPL Telephone Operations	Non-Union	418,272.00	5
			Union - Local 1613	527,425.60	8
	876 Total			945,697.60	
	877	KCPL WAN Services	Non-Union	585,375.00	6
	877 Total			585,375.00	
	878	Technical Services	Non-Union	937,788.00	10
	878 Total			937,788.00	
	879	Print Operations	Union - Local 1613	170,331.20	3
	879 Total			170,331.20	
	889	Risk Management	Non-Union	650,551.00	6
	889 Total			650,551.00	
	890	Revenue Assurance	Non-Union	173,004.00	2
	890 Total			173,004.00	
	891	Treasury Management	Non-Union	259,896.00	3
			Union - Local 1613	48,796.80	1
	891 Total			308,692.80	
	893	Senior VP & CFO	Non-Union	451,720.00	2
	893 Total			451,720.00	
	894	Corporate Finance	Non-Union	412,096.00	3
	894 Total			412,096.00	
	985	Lake Road	Non-Union	1,680,788.00	17
			Union - Local 412	4,950,545.60	64
	985 Total			6,631,333.60	
KCPL Total				243,001,033.88	
Grand Total				243,001,033.88	3086

KCPL	Non-Union	103,715,743.32	1,126
	Union - Local 412	64,129,499.20	851
	Union - Local 1464	51,794,308.80	693
	Union - Local 1613	23,361,482.56	416
		243,001,033.88	3,086

KANSAS CITY POWER & LIGHT
12-KCPE-764-RTS - June 30, 2012 KS Update
Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

CS-50 Payroll Annualization
Account - Various (identified below)

Wage Increases Per Nicki Gustin e-mail: (All reflected as of 6-30-12)
Excluding Wolf Creek (See Wolf Creek Payroll schedule)

Local 1464 –
Effective 01/01/12 2%

Local 1613 –
Effective 04/01/12 3.5%

Local 412 –
Effective 03/01/12 3.4%

Annualized Payroll - Joint Partners' (Capital and O&M, Straight Time Only) - July 2011 thru June 2012

TY 12/31/2011; K&M 6/30/2012
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Unit	Ledger	Account	Sum Amount	Category	Year	Period	Dept
			(1,959,516.97)				013 Total
			(0.00)				014 Total
			(2,939,148.33)				015 Total
			(9,471,906.38)				016 Total
			(311,000.25)				018 Total
			(1,036,941.86)				019 Total
			(10,064.78)				D13 Total
			(15,097.14)				D15 Total
			(39,662.10)				D16 Total
			(823.17)				D18 Total
			(2,743.89)				D19 Total
			(46,090.22)				K13 Total
			(69,135.26)				K15 Total
			(222,842.16)				K16 Total
			(6,176.61)				K18 Total
			(20,585.57)				K19 Total
			(4,026.44)				T13 Total
			(6,039.60)				T15 Total
			(14,210.74)				T16 Total
			(499.17)				T18 Total
			(1,662.90)				T19 Total
			(16,178,173.54)				Grand Total

EDE - Iatan JO Allocations	(2,019,698.41)	(Depts 013, D13, K13, T13)	12.48%
SJLP - Iatan JO Allocations	(3,029,420.33)	(Depts 015, D15, K15, T15)	18.73%
KGE - LaCygne JO Allocations	(9,748,621.38)	(Depts 016, D16, K16, T16)	60.26%
KEPCO - Iatan JO Allocations	(318,499.20)	(Depts 018, D18, K18, T18)	1.97%
MJMEUC - Iatan JO Allocations	(1,061,934.22)	(Depts 019, D19, K19, T19)	6.56%
	(16,178,173.54)		100.00%

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Alloc % Summary Jul11-Jun12

Allocation of Actual Labor Dollars
Updated 12-months ended June 30, 2012

Total Labor (O&M, Capital and Other)

	Jul-11		Aug-11		Sep-11		Oct-11		Nov-11		Dec-11	
KCPL	17,767,582		17,627,296		20,364,008		17,435,293		18,318,599		16,383,602	
less: Wolf Creek (325,327)	(4,004,152)		(4,377,839)		(4,203,160)		(3,897,206)		(4,134,823)		(4,108,072)	
Sub-Total	13,763,430	66.48%	13,249,456	57.78%	16,160,548	73.24%	13,538,087	65.89%	14,183,776	66.00%	12,275,531	65.68%
MOPUB	4,794,521		7,111,100		3,627,826		4,752,021		5,049,003		4,523,248	
less: JEC (325,327)	(124,140)		(135,060)		(138,200)		(133,741)		(135,904)		(133,769)	
ECORP Alloc	114,070		134,075		126,756		132,456		108,988		102,697	
Sub-Total	4,784,451	23.11%	7,110,125	31.01%	3,616,362	16.39%	4,750,737	23.12%	5,022,087	23.37%	4,492,176	24.04%
SJLP	2,098,272		2,517,022		2,234,993		2,201,234		2,235,409		1,878,325	
ECORP Alloc	36,458		42,852		40,512		40,463		33,294		31,372	
Sub-Total	2,134,730	10.31%	2,559,874	11.16%	2,275,506	10.31%	2,241,697	10.91%	2,268,703	10.56%	1,909,697	10.22%
GPE & Non-Reg	19,123	0.09%	9,730	0.04%	11,376	0.05%	16,972	0.08%	16,267	0.08%	12,377	0.07%
	20,701,735	100.00%	22,929,185	100.00%	22,064,112	100.00%	20,547,494	100.00%	21,490,833	100.00%	18,689,782	100.00%

	Jan-12		Feb-12		Mar-12		Apr-12		May-12		Jun-12		TOTAL	
KCPL	19,361,461		19,148,972		19,854,708		18,106,134		18,735,204		17,954,943		221,057,803	
less: Wolf Creek (325,327)	(4,827,950)		(5,786,180)		(5,488,442)		(3,990,910)		(4,453,104)		(4,291,505)		(53,563,342)	
Sub-Total	14,533,512	65.44%	13,362,793	65.13%	14,366,266	66.47%	14,115,224	65.45%	14,282,100	65.71%	13,663,438	65.81%	167,494,461	65.7294%
MOPUB	5,442,441		5,126,199		5,136,891		5,196,561		5,354,843		4,884,958		60,999,414	
less: JEC (325,327)	(127,615)		(120,091)		(104,994)		(16,339)		(182,847)		(86,422)		(1,439,110)	
ECORP Alloc	13,812		21,153		48,562		31,296		26,022		32,577		892,464	
Sub-Total	5,328,638	23.99%	5,027,261	24.50%	5,080,460	23.51%	5,211,519	24.17%	5,197,819	23.91%	4,831,113	23.27%	60,452,767	23.7233%
SJLP	2,325,149		2,098,248		2,137,801		2,206,094		2,231,527		2,219,867		26,383,943	
ECORP Alloc	4,309		6,500		15,151		9,764		8,119		10,164		279,057	
Sub-Total	2,329,458	10.49%	2,104,848	10.26%	2,152,952	9.96%	2,215,858	10.28%	2,239,646	10.30%	2,230,030	10.74%	26,663,000	10.4633%
GPE & Non-Reg	18,656	0.08%	21,487	0.10%	12,472	0.06%	22,649	0.11%	16,523	0.08%	36,512	0.18%	214,143	0.0840%
	22,210,262	100.00%	20,516,389	100.00%	21,612,150	100.00%	21,565,250	100.00%	21,736,087	100.00%	20,761,093	100.00%	254,824,372	100.0000%

KCPL	17,767,582.19	71.56%	17,627,295.78	64.23%	20,364,007.91	77.12%	17,435,293.37	70.94%	18,318,598.56	71.11%	16,383,602.43	71.45%
MOPUB	4,794,520.85	19.31%	7,111,099.91	25.91%	3,627,826.30	13.74%	4,752,021.18	19.33%	5,049,003.10	19.60%	4,523,248.22	19.72%
SJLP	2,098,272.47	8.45%	2,617,022.21	9.17%	2,234,993.18	8.46%	2,201,234.33	8.96%	2,235,409.22	8.66%	1,878,325.32	8.19%
Retained	19,123.37	0.08%	9,729.92	0.04%	11,376.36	0.04%	16,972.18	0.07%	16,267.30	0.06%	12,377.09	0.05%
ECORP	160,528.10	0.61%	176,926.72	0.64%	167,268.28	0.63%	172,919.44	0.70%	142,281.53	0.55%	134,069.03	0.58%
Total	24,830,026.98	100.00%	27,442,074.54	100.00%	26,405,472.03	100.00%	24,578,440.60	100.00%	25,761,559.71	100.00%	22,931,622.09	100.00%

KCPL	19,361,461.41	71.27%	19,148,972.33	72.47%	19,854,707.97	72.98%	18,106,134.00	70.80%	18,735,204.01	71.04%	17,954,943.12	71.42%	128,608,770	71.5932%
MOPUB	5,442,440.76	20.03%	5,126,199.37	19.40%	5,136,891.38	18.88%	5,196,561.31	20.32%	5,354,842.99	20.30%	4,884,958.41	19.43%	35,226,365	19.6096%
SJLP	2,325,149.05	8.56%	2,098,248.12	7.94%	2,137,801.23	7.96%	2,206,093.74	8.63%	2,231,526.97	8.46%	2,219,866.79	8.83%	15,082,261	8.3959%
Retained	18,654.71	0.07%	21,486.88	0.08%	12,472.07	0.05%	22,548.84	0.09%	16,522.96	0.06%	36,511.65	0.15%	120,879	0.0673%
ECORP	18,121.27	0.07%	27,752.94	0.11%	63,713.01	0.23%	41,069.82	0.16%	34,141.01	0.13%	42,740.12	0.17%	599,917	0.3340%
Total	27,165,827.20	100.00%	26,422,659.54	100.00%	27,205,585.66	100.00%	25,572,497.71	100.00%	26,372,037.94	100.00%	25,139,019.99	100.00%	179,638,192.51	100.0000%

PeopleSoft query:

All units, all accounts
Resource Categories: 300, 302, 308, 321, 322, 323, 324, 325, 327, 329, 347
Subtract Wolf Creek (325 & 327) from KCPL and JEC (325) from MPS
ECORP allocated to MPS and L&P based on Mass Formula allocator from Surveillance Report

KANSAS CITY POWER & LIGHT
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Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

Overtime, Net of Joint Partners Shares

	Per COSCLAS Report 323 Overtime Mgmt	324 Overtime Union	Total	Equivalent 2012 Dollars	Mgmt	Union
2009	2,370,463	17,668,999	20,039,462	21,897,661	2,590,269	19,307,392
2010	2,757,433	19,648,742	22,406,175	23,770,711	2,925,361	20,845,350
2011	2,568,372	19,521,188	22,089,560			
Less: Overtime - Iatan Flood	(45,156)	(408,696)	(453,852)			
Sub-Total	2,523,216	19,112,492	21,635,708	22,284,779	2,598,913	19,685,867
2012 through June	946,730	7,305,031	8,251,761	8,251,761	946,730	7,305,031
	8,597,842	63,735,263	72,333,106	76,204,912	8,114,542	59,838,609
			Total years	3.50	3.50	3.50
			3.5 yr Average	21,772,832	2,318,441	17,096,746

KANSAS CITY POWER & LIGHT
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Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

12-months ended June 2012

06/30/12 Annualized	Reference	KCPL Only	KCPL + WCNOC
KCP&L Annualized Regular Payroll (gross payroll)	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary	243,001,034	243,001,034
WCNOC Annualized Regular Payroll	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary		41,132,853
		243,001,034	284,133,887
Payroll billed to Joint Partners		16,178,174	16,178,174
Percent to Joint Partners	Apply to consolidated GPE before allocation between KCPL-GMO	6.66%	5.69%

Actual 12 Mo Ended 06-2012 Total Labor, Incl Overtime	Reference: KCPL COSCLAS	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
Charged or Cleared to Electric O&M	Total Schedule 4 O&M Expenses	119,780,357	167,113,960	47,333,603
	Add: Construction Accounting Iatan 2 deferral in account 182502	578,512	578,512	
		120,358,869	167,692,472	47,333,603
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(11,855,378)	(23,059,573)	(11,204,195)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		108,503,491	144,632,899	36,129,408
Actual 12 Months Ended 06-2012 Total Labor	Column 24, O&M/Const/Rem/Oth Total	166,578,604	217,499,024	50,920,420
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		724,056	724,056	
		167,302,660	218,223,080	50,920,420
Less: Amounts not loaded for benefits				
Additional Overtime related to Billing Work Orders				
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(18,950,149)	(30,611,422)	(11,661,273)
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		(526,091)	(526,091)	
	Est WC Capitalized OT based on 91.17% (see below)		(883,126)	(883,126)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		147,826,420	186,202,441	38,376,021

Summary of ElectricO&M Rates			
For Costs Related To Straight Time Labor			
To O&M but excluding WCNOC - per staff agreement	73.40%	77.68%	94.15%
To Construction/Other, excl WCNOC	26.60%	22.32%	5.85%
For Costs Related To Labor Incl Overtime			
To O&M (incl overtime) but excluding WCNOC	71.94%	76.84%	92.96%
To Construction/Other, incl overtime, but excl WCNOC	28.06%	23.16%	7.04%

KANSAS CITY POWER & LIGHT
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Test Year 12-2011 with Known and Measurable Changes Through 6-30-12
Wolf Creek 12 Months Ended 06-30-2012 Payroll- Straight Time

Unit	Year	Period	Journal ID	Date	Account	Category	Description	Sum Amount
KCPL	2011	7	417WCNOC7	7/31/2011	107000	325	WfCk Labor-Straight Time	241,323.74
KCPL	2011	8	417WCNOC7	8/31/2011	107000	325	WfCk Labor-Straight Time	266,491.56
KCPL	2011	9	417WCNOC7	9/30/2011	107000	325	WfCk Labor-Straight Time	261,400.39
KCPL	2011	10	417WCNOC7	10/31/2011	107000	325	WfCk Labor-Straight Time	255,173.19
KCPL	2011	11	417WCNOC7	11/30/2011	107000	325	WfCk Labor-Straight Time	244,869.32
KCPL	2011	12	417WCNOC7	12/31/2011	107000	325	WfCk Labor-Straight Time	251,622.24
KCPL	2012	1	417WC7COR	1/30/2012	107000	325	WfCk Labor-Straight Time	(10,047.10)
KCPL	2012	1	417WCNOC7	1/31/2012	107000	325	WfCk Labor-Straight Time	251,622.24
KCPL	2012	2	417WCNOC7	2/29/2012	107000	325	WfCk Labor-Straight Time	226,812.20
KCPL	2012	3	417WCNOC7	3/31/2012	107000	325	WfCk Labor-Straight Time	252,645.30
KCPL	2012	4	417WCNOC7	4/30/2012	107000	325	WfCk Labor-Straight Time	294,595.77
KCPL	2012	5	417WCNOC7	5/31/2012	107000	325	WfCk Labor-Straight Time	302,900.87
KCPL	2012	6	417WCNOC7	6/30/2012	107000	325	WfCk Labor-Straight Time	295,909.70
KCPL	2011	7	417WCNOC7	7/31/2011	108000	325	WfCk Labor-Straight Time	0.00
KCPL	2011	8	417WCNOC7	8/31/2011	108000	325	WfCk Labor-Straight Time	0.00
KCPL	2011	9	417WCNOC7	9/30/2011	108000	325	WfCk Labor-Straight Time	158.36
KCPL	2011	10	417WCNOC7	10/31/2011	108000	325	WfCk Labor-Straight Time	475.07
KCPL	2011	11	417WCNOC7	11/30/2011	108000	325	WfCk Labor-Straight Time	803.22
KCPL	2011	12	417WCNOC7	12/31/2011	108000	325	WfCk Labor-Straight Time	378.91
KCPL	2012	1	417WC7COR	1/30/2012	108000	325	WfCk Labor-Straight Time	0.00
KCPL	2012	1	417WCNOC7	1/31/2012	108000	325	WfCk Labor-Straight Time	0.00
KCPL	2012	2	417WCNOC7	2/29/2012	108000	325	WfCk Labor-Straight Time	341.33
KCPL	2012	3	417WCNOC7	3/31/2012	108000	325	WfCk Labor-Straight Time	(178.13)
KCPL	2012	4	417WCNOC7	4/30/2012	108000	325	WfCk Labor-Straight Time	164.17
KCPL	2012	5	417WCNOC7	5/31/2012	108000	325	WfCk Labor-Straight Time	328.35
KCPL	2012	6	417WCNOC7	6/30/2012	108000	325	WfCk Labor-Straight Time	1,440.01
KCPL	2011	7	417WCNOC6	7/31/2011	120100	325	WfCk Labor-Straight Time	21,335.48
KCPL	2011	8	417WCNOC6	8/31/2011	120100	325	WfCk Labor-Straight Time	21,158.19
KCPL	2011	9	417WCNOC6	9/30/2011	120100	325	WfCk Labor-Straight Time	21,148.14
KCPL	2011	10	417WCNOC6	10/31/2011	120100	325	WfCk Labor-Straight Time	19,803.80
KCPL	2011	11	417WCNOC6	11/30/2011	120100	325	WfCk Labor-Straight Time	17,225.34
KCPL	2011	12	417WCNOC6	12/31/2011	120100	325	WfCk Labor-Straight Time	17,704.39
KCPL	2012	1	417WCNOC6	1/31/2012	120100	325	WfCk Labor-Straight Time	17,742.93
KCPL	2012	2	417WCNOC6	2/29/2012	120100	325	WfCk Labor-Straight Time	14,578.65
KCPL	2012	3	417WCNOC6	3/31/2012	120100	325	WfCk Labor-Straight Time	13,678.09
KCPL	2012	4	417WCNOC6	4/30/2012	120100	325	WfCk Labor-Straight Time	13,857.21
KCPL	2012	5	417WCNOC6	5/31/2012	120100	325	WfCk Labor-Straight Time	13,918.97
KCPL	2012	6	417WCNOC6	6/30/2012	120100	325	WfCk Labor-Straight Time	13,821.17
KCPL	2011	7	417WCNOC6	7/31/2011	163100	325	WfCk Labor-Straight Time	93,798.69
KCPL	2011	8	417WCNOC6	8/31/2011	163100	325	WfCk Labor-Straight Time	108,913.43
KCPL	2011	9	417WCNOC6	9/30/2011	163100	325	WfCk Labor-Straight Time	103,098.89
KCPL	2011	10	417WCNOC6	10/31/2011	163100	325	WfCk Labor-Straight Time	95,807.69
KCPL	2011	11	417WCNOC6	11/30/2011	163100	325	WfCk Labor-Straight Time	98,237.28
KCPL	2011	12	417WCNOC6	12/31/2011	163100	325	WfCk Labor-Straight Time	96,867.71
KCPL	2012	1	417WCNOC6	1/31/2012	163100	325	WfCk Labor-Straight Time	96,351.25
KCPL	2012	2	417WCNOC6	2/29/2012	163100	325	WfCk Labor-Straight Time	92,955.46
KCPL	2012	3	417WCNOC6	3/31/2012	163100	325	WfCk Labor-Straight Time	96,949.80
KCPL	2012	4	417WCNOC6	4/30/2012	163100	325	WfCk Labor-Straight Time	101,699.69
KCPL	2012	5	417WCNOC6	5/31/2012	163100	325	WfCk Labor-Straight Time	107,155.39
KCPL	2012	6	417WCNOC6	6/30/2012	163100	325	WfCk Labor-Straight Time	100,821.75
KCPL	2011	7	417WCNOC6	7/31/2011	517000	325	WfCk Labor-Straight Time	524,602.95
KCPL	2011	8	417WCNOC6	8/31/2011	517000	325	WfCk Labor-Straight Time	371,831.86
KCPL	2011	9	417WCNOC6	9/30/2011	517000	325	WfCk Labor-Straight Time	362,311.55
KCPL	2011	10	417WCNOC6	10/31/2011	517000	325	WfCk Labor-Straight Time	362,068.56
KCPL	2011	11	417WCNOC6	11/30/2011	517000	325	WfCk Labor-Straight Time	364,966.89
KCPL	2011	12	417WCNOC6	12/31/2011	517000	325	WfCk Labor-Straight Time	610,783.65
KCPL	2012	1	417WCNOC6	1/31/2012	517000	325	WfCk Labor-Straight Time	349,227.51

KCPL	2012	2 417WCNOC6	2/29/2012 517000	325	WfCk Labor-Straight Time	290,234.66
KCPL	2012	3 417WCNOC6	3/31/2012 517000	325	WfCk Labor-Straight Time	305,729.44
KCPL	2012	4 417WCNOC6	4/30/2012 517000	325	WfCk Labor-Straight Time	341,727.43
KCPL	2012	5 417WCNOC6	5/31/2012 517000	325	WfCk Labor-Straight Time	371,130.62
KCPL	2012	6 417WCNOC6	6/30/2012 517000	325	WfCk Labor-Straight Time	558,876.85
KCPL	2011	7 417WCNOC6	7/31/2011 519000	325	WfCk Labor-Straight Time	174,688.01
KCPL	2011	8 417WCNOC6	8/31/2011 519000	325	WfCk Labor-Straight Time	117,026.49
KCPL	2011	9 417WCNOC6	9/30/2011 519000	325	WfCk Labor-Straight Time	114,699.04
KCPL	2011	10 417WCNOC6	10/31/2011 519000	325	WfCk Labor-Straight Time	116,658.60
KCPL	2011	11 417WCNOC6	11/30/2011 519000	325	WfCk Labor-Straight Time	119,010.89
KCPL	2011	12 417WCNOC6	12/31/2011 519000	325	WfCk Labor-Straight Time	177,869.20
KCPL	2012	1 417WCNOC6	1/31/2012 519000	325	WfCk Labor-Straight Time	107,664.02
KCPL	2012	2 417WCNOC6	2/29/2012 519000	325	WfCk Labor-Straight Time	81,090.98
KCPL	2012	3 417WCNOC6	3/31/2012 519000	325	WfCk Labor-Straight Time	84,985.85
KCPL	2012	4 417WCNOC6	4/30/2012 519000	325	WfCk Labor-Straight Time	111,405.00
KCPL	2012	5 417WCNOC6	5/31/2012 519000	325	WfCk Labor-Straight Time	116,787.83
KCPL	2012	6 417WCNOC6	6/30/2012 519000	325	WfCk Labor-Straight Time	176,300.93
KCPL	2011	7 417WCNOC6	7/31/2011 520000	325	WfCk Labor-Straight Time	948,690.46
KCPL	2011	8 417WCNOC6	8/31/2011 520000	325	WfCk Labor-Straight Time	609,772.57
KCPL	2011	9 417WCNOC6	9/30/2011 520000	325	WfCk Labor-Straight Time	599,810.42
KCPL	2011	10 417WCNOC6	10/31/2011 520000	325	WfCk Labor-Straight Time	635,762.99
KCPL	2011	11 417WCNOC6	11/30/2011 520000	325	WfCk Labor-Straight Time	618,898.51
KCPL	2011	12 417WCNOC6	12/31/2011 520000	325	WfCk Labor-Straight Time	923,897.57
KCPL	2012	1 417WCNOC6	1/31/2012 520000	325	WfCk Labor-Straight Time	580,142.19
KCPL	2012	2 417WCNOC6	2/29/2012 520000	325	WfCk Labor-Straight Time	423,605.57
KCPL	2012	3 417WCNOC6	3/31/2012 520000	325	WfCk Labor-Straight Time	475,952.88
KCPL	2012	4 417WCNOC6	4/30/2012 520000	325	WfCk Labor-Straight Time	542,085.36
KCPL	2012	5 417WCNOC6	5/31/2012 520000	325	WfCk Labor-Straight Time	592,335.15
KCPL	2012	6 417WCNOC6	6/30/2012 520000	325	WfCk Labor-Straight Time	924,044.94
KCPL	2011	7 417WCNOC6	7/31/2011 523000	325	WfCk Labor-Straight Time	107,207.50
KCPL	2011	8 417WCNOC6	8/31/2011 523000	325	WfCk Labor-Straight Time	70,447.01
KCPL	2011	9 417WCNOC6	9/30/2011 523000	325	WfCk Labor-Straight Time	69,601.54
KCPL	2011	10 417WCNOC6	10/31/2011 523000	325	WfCk Labor-Straight Time	69,142.27
KCPL	2011	11 417WCNOC6	11/30/2011 523000	325	WfCk Labor-Straight Time	70,467.72
KCPL	2011	12 417WCNOC6	12/31/2011 523000	325	WfCk Labor-Straight Time	103,770.92
KCPL	2012	1 417WCNOC6	1/31/2012 523000	325	WfCk Labor-Straight Time	64,542.07
KCPL	2012	2 417WCNOC6	2/29/2012 523000	325	WfCk Labor-Straight Time	48,963.65
KCPL	2012	3 417WCNOC6	3/31/2012 523000	325	WfCk Labor-Straight Time	53,474.49
KCPL	2012	4 417WCNOC6	4/30/2012 523000	325	WfCk Labor-Straight Time	63,039.87
KCPL	2012	5 417WCNOC6	5/31/2012 523000	325	WfCk Labor-Straight Time	68,158.35
KCPL	2012	6 417WCNOC6	6/30/2012 523000	325	WfCk Labor-Straight Time	105,948.07
KCPL	2011	7 417WCNOC6	7/31/2011 524000	325	WfCk Labor-Straight Time	220,068.40
KCPL	2011	8 417WCNOC6	8/31/2011 524000	325	WfCk Labor-Straight Time	1,014,023.16
KCPL	2011	9 417WCNOC6	9/30/2011 524000	325	WfCk Labor-Straight Time	902,415.13
KCPL	2011	10 417WCNOC6	10/31/2011 524000	325	WfCk Labor-Straight Time	772,460.61
KCPL	2011	11 417WCNOC6	11/30/2011 524000	325	WfCk Labor-Straight Time	827,058.67
KCPL	2011	12 417WCNOC6	12/31/2011 524000	325	WfCk Labor-Straight Time	255,328.63
KCPL	2012	1 417WCNOC6	1/31/2012 524000	325	WfCk Labor-Straight Time	698,291.41
KCPL	2012	2 417WCNOC6	2/29/2012 524000	325	WfCk Labor-Straight Time	891,617.85
KCPL	2012	3 417WCNOC6	3/31/2012 524000	325	WfCk Labor-Straight Time	921,163.83
KCPL	2012	4 417WCNOC6	4/30/2012 524000	325	WfCk Labor-Straight Time	1,062,220.42
KCPL	2012	5 417WCNOC6	5/31/2012 524000	325	WfCk Labor-Straight Time	1,138,250.69
KCPL	2012	6 417WCNOC6	6/30/2012 524000	325	WfCk Labor-Straight Time	467,964.75
KCPL	2011	7 417WCNOC6	7/31/2011 528000	325	WfCk Labor-Straight Time	(9,515.50)
KCPL	2011	8 417WCNOC6	8/31/2011 528000	325	WfCk Labor-Straight Time	319,978.69
KCPL	2011	9 417WCNOC6	9/30/2011 528000	325	WfCk Labor-Straight Time	282,955.63
KCPL	2011	10 417WCNOC6	10/31/2011 528000	325	WfCk Labor-Straight Time	206,390.17
KCPL	2011	11 417WCNOC6	11/30/2011 528000	325	WfCk Labor-Straight Time	249,005.43
KCPL	2011	12 417WCNOC6	12/31/2011 528000	325	WfCk Labor-Straight Time	15,345.73
KCPL	2012	1 417WCNOC6	1/31/2012 528000	325	WfCk Labor-Straight Time	257,773.05
KCPL	2012	2 417WCNOC6	2/29/2012 528000	325	WfCk Labor-Straight Time	309,779.96
KCPL	2012	3 417WCNOC6	3/31/2012 528000	325	WfCk Labor-Straight Time	268,120.02
KCPL	2012	4 417WCNOC6	4/30/2012 528000	325	WfCk Labor-Straight Time	146,411.76
KCPL	2012	5 417WCNOC6	5/31/2012 528000	325	WfCk Labor-Straight Time	324,167.64

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Wolf Creek Lab (incl merit incr

KCPL	2012	6 417WCNOC6	6/30/2012 528000	325	WfCk Labor-Straight Time	24,713.59
KCPL	2011	7 417WCNOC6	7/31/2011 529000	325	WfCk Labor-Straight Time	186,105.08
KCPL	2011	8 417WCNOC6	8/31/2011 529000	325	WfCk Labor-Straight Time	122,668.27
KCPL	2011	9 417WCNOC6	9/30/2011 529000	325	WfCk Labor-Straight Time	122,827.64
KCPL	2011	10 417WCNOC6	10/31/2011 529000	325	WfCk Labor-Straight Time	119,770.18
KCPL	2011	11 417WCNOC6	11/30/2011 529000	325	WfCk Labor-Straight Time	124,640.14
KCPL	2011	12 417WCNOC6	12/31/2011 529000	325	WfCk Labor-Straight Time	184,908.32
KCPL	2012	1 417WCNOC6	1/31/2012 529000	325	WfCk Labor-Straight Time	123,493.87
KCPL	2012	2 417WCNOC6	2/29/2012 529000	325	WfCk Labor-Straight Time	105,048.47
KCPL	2012	3 417WCNOC6	3/31/2012 529000	325	WfCk Labor-Straight Time	113,999.49
KCPL	2012	4 417WCNOC6	4/30/2012 529000	325	WfCk Labor-Straight Time	122,771.99
KCPL	2012	5 417WCNOC6	5/31/2012 529000	325	WfCk Labor-Straight Time	125,635.58
KCPL	2012	6 417WCNOC6	6/30/2012 529000	325	WfCk Labor-Straight Time	186,969.46
KCPL	2011	7 417WCNOC6	7/31/2011 530000	325	WfCk Labor-Straight Time	175,180.85
KCPL	2011	8 417WCNOC6	8/31/2011 530000	325	WfCk Labor-Straight Time	115,403.88
KCPL	2011	9 417WCNOC6	9/30/2011 530000	325	WfCk Labor-Straight Time	116,160.35
KCPL	2011	10 417WCNOC6	10/31/2011 530000	325	WfCk Labor-Straight Time	109,317.11
KCPL	2011	11 417WCNOC6	11/30/2011 530000	325	WfCk Labor-Straight Time	114,182.30
KCPL	2011	12 417WCNOC6	12/31/2011 530000	325	WfCk Labor-Straight Time	171,829.13
KCPL	2012	1 417WCNOC6	1/31/2012 530000	325	WfCk Labor-Straight Time	214,613.94
KCPL	2012	2 417WCNOC6	2/29/2012 530000	325	WfCk Labor-Straight Time	586,146.07
KCPL	2012	3 417WCNOC6	3/31/2012 530000	325	WfCk Labor-Straight Time	472,961.50
KCPL	2012	4 417WCNOC6	4/30/2012 530000	325	WfCk Labor-Straight Time	220,254.46
KCPL	2012	5 417WCNOC6	5/31/2012 530000	325	WfCk Labor-Straight Time	117,853.13
KCPL	2012	6 417WCNOC6	6/30/2012 530000	325	WfCk Labor-Straight Time	173,763.56
KCPL	2011	7 417WCNOC6	7/31/2011 531000	325	WfCk Labor-Straight Time	166,821.07
KCPL	2011	8 417WCNOC6	8/31/2011 531000	325	WfCk Labor-Straight Time	109,462.31
KCPL	2011	9 417WCNOC6	9/30/2011 531000	325	WfCk Labor-Straight Time	106,577.55
KCPL	2011	10 417WCNOC6	10/31/2011 531000	325	WfCk Labor-Straight Time	102,993.26
KCPL	2011	11 417WCNOC6	11/30/2011 531000	325	WfCk Labor-Straight Time	107,777.58
KCPL	2011	12 417WCNOC6	12/31/2011 531000	325	WfCk Labor-Straight Time	160,354.52
KCPL	2012	1 417WCNOC6	1/31/2012 531000	325	WfCk Labor-Straight Time	106,710.96
KCPL	2012	2 417WCNOC6	2/29/2012 531000	325	WfCk Labor-Straight Time	86,857.51
KCPL	2012	3 417WCNOC6	3/31/2012 531000	325	WfCk Labor-Straight Time	94,405.21
KCPL	2012	4 417WCNOC6	4/30/2012 531000	325	WfCk Labor-Straight Time	102,223.32
KCPL	2012	5 417WCNOC6	5/31/2012 531000	325	WfCk Labor-Straight Time	106,980.74
KCPL	2012	6 417WCNOC6	6/30/2012 531000	325	WfCk Labor-Straight Time	162,097.25
KCPL	2011	7 417WCNOC6	7/31/2011 532000	325	WfCk Labor-Straight Time	108,920.56
KCPL	2011	8 417WCNOC6	8/31/2011 532000	325	WfCk Labor-Straight Time	71,826.90
KCPL	2011	9 417WCNOC6	9/30/2011 532000	325	WfCk Labor-Straight Time	72,027.94
KCPL	2011	10 417WCNOC6	10/31/2011 532000	325	WfCk Labor-Straight Time	69,363.75
KCPL	2011	11 417WCNOC6	11/30/2011 532000	325	WfCk Labor-Straight Time	72,481.11
KCPL	2011	12 417WCNOC6	12/31/2011 532000	325	WfCk Labor-Straight Time	108,155.26
KCPL	2012	1 417WCNOC6	1/31/2012 532000	325	WfCk Labor-Straight Time	72,584.13
KCPL	2012	2 417WCNOC6	2/29/2012 532000	325	WfCk Labor-Straight Time	60,267.92
KCPL	2012	3 417WCNOC6	3/31/2012 532000	325	WfCk Labor-Straight Time	64,392.00
KCPL	2012	4 417WCNOC6	4/30/2012 532000	325	WfCk Labor-Straight Time	70,246.84
KCPL	2012	5 417WCNOC6	5/31/2012 532000	325	WfCk Labor-Straight Time	73,675.70
KCPL	2012	6 417WCNOC6	6/30/2012 532000	325	WfCk Labor-Straight Time	109,003.25
KCPL	2011	7 417WCNOC6	7/31/2011 920030	325	WfCk Labor-Straight Time	246,015.28
KCPL	2011	8 417WCNOC6	8/31/2011 920030	325	WfCk Labor-Straight Time	320,639.09
KCPL	2011	9 417WCNOC6	9/30/2011 920030	325	WfCk Labor-Straight Time	316,510.00
KCPL	2011	10 417WCNOC6	10/31/2011 920030	325	WfCk Labor-Straight Time	298,807.66
KCPL	2011	11 417WCNOC6	11/30/2011 920030	325	WfCk Labor-Straight Time	330,834.45
KCPL	2011	12 417WCNOC6	12/31/2011 920030	325	WfCk Labor-Straight Time	302,334.57
KCPL	2012	1 417WCNOC6	1/31/2012 920030	325	WfCk Labor-Straight Time	312,586.05
KCPL	2012	2 417WCNOC6	2/29/2012 920030	325	WfCk Labor-Straight Time	341,206.03
KCPL	2012	3 417WCNOC6	3/31/2012 920030	325	WfCk Labor-Straight Time	330,770.50
KCPL	2012	4 417WCNOC6	4/30/2012 920030	325	WfCk Labor-Straight Time	367,416.06
KCPL	2012	5 417WCNOC6	5/31/2012 920030	325	WfCk Labor-Straight Time	335,482.16
KCPL	2012	6 417WCNOC6	6/30/2012 920030	325	WfCk Labor-Straight Time	325,707.51
KCPL	2011	7 417WCNOC6	7/31/2011 930280	325	WfCk Labor-Straight Time	30,274.12
KCPL	2011	8 417WCNOC6	8/31/2011 930280	325	WfCk Labor-Straight Time	22,388.24
KCPL	2011	9 417WCNOC6	9/30/2011 930280	325	WfCk Labor-Straight Time	23,072.32

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Wolf Creek Lab (incl merit incr

KCPL	2011	10 417WCNOC6	10/31/2011 930280	325	WfCk Labor-Straight Time	21,837.65
KCPL	2011	11 417WCNOC6	11/30/2011 930280	325	WfCk Labor-Straight Time	23,001.97
KCPL	2011	12 417WCNOC6	12/31/2011 930280	325	WfCk Labor-Straight Time	30,519.83
KCPL	2012	1 417WCNOC6	1/31/2012 930280	325	WfCk Labor-Straight Time	22,772.99
KCPL	2012	2 417WCNOC6	2/29/2012 930280	325	WfCk Labor-Straight Time	22,680.70
KCPL	2012	3 417WCNOC6	3/31/2012 930280	325	WfCk Labor-Straight Time	22,866.41
KCPL	2012	4 417WCNOC6	4/30/2012 930280	325	WfCk Labor-Straight Time	23,741.34
KCPL	2012	5 417WCNOC6	5/31/2012 930280	325	WfCk Labor-Straight Time	22,434.12
KCPL	2012	6 417WCNOC6	6/30/2012 930280	325	WfCk Labor-Straight Time	30,167.60
						41,132,853

Wolf Creek Payroll, excluding OT (including Construction)	41,132,853
Number of months	12
Average Monthly Amount	3,427,738
Pay Periods Per Year	12
Annualized WCNOC Payroll - KCPL Share @06/30/12	41,132,853

		KCPL's Revised Share 6/30/12	Labor with Increase in 2012		Annualized Labor Dollars as of 6/30/12
UGSOA share of total payroll	11.00%	4,524,614	4,524,614		4,524,614
Non-Union share of total payroll	48.00%	19,743,769	20,076,946	(2.25%*9/12=1.6875%)	20,076,946
IBEW share of total payroll	41.00%	16,864,470	16,864,470		16,864,470
	100.00%	41,132,853	41,466,029		41,466,029

note: per Tom Robke of WCNOC, salary increases are budgeted as follows:
UGSOA - 3.25% - effective Aug-12
Non-Union - 2.25% - effective Mar-12
IBEW - 2.0% - effective Sep-12

Percentages to break out total labor between types of employees was otained from Terry Ballange at x2835-8541 (LaborstudyWCkcpl.xls)

KANSAS CITY POWER & LIGHT
2012 RATE CASE - Direct Filing
TY 12/31/2011; K&M 6/30/2012

CS-50 Payroll Annualization
Account - Various (identified below)

	12 ME 6-30-12 **WCNOC Only (a)**
WCNOC Transfer Percentages	
Charged or Cleared to Electric O&M, Incl Overtime	47,333,603
Overtime	(11,204,195)
O&M excluding overtime	36,129,408
Total Labor	50,920,420
	(12,544,399)
Overtime	38,376,021
O&M excluding overtime	
For Costs Related to Labor Including Overtime	
O&M	92.96%
Construction	7.04%
For Costs Related to Straight Time Labor (excl overtime)	
O&M	94.15%
Construction	5.85%

Source: KCPL COSCLAS Report

NOTE 1 excludes Wolf Creek outage overtime - 2009-$4,046,683

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WCNOC OT Sheet

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WCNOC Annualized Overtime
Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2009	1	517000	327	WfCk Labor-Overtime	14,533.22	
KCPL	2009	2	517000	327	WfCk Labor-Overtime	11,880.16	
KCPL	2009	3	517000	327	WfCk Labor-Overtime	12,081.84	
KCPL	2009	4	517000	327	WfCk Labor-Overtime	10,160.50	
KCPL	2009	5	517000	327	WfCk Labor-Overtime	11,488.47	
KCPL	2009	6	517000	327	WfCk Labor-Overtime	8,028.57	
KCPL	2009	7	517000	327	WfCk Labor-Overtime	14,721.17	
KCPL	2009	8	517000	327	WfCk Labor-Overtime	8,969.94	
KCPL	2009	9	517000	327	WfCk Labor-Overtime	28,795.47	
KCPL	2009	1	519000	327	WfCk Labor-Overtime	17,819.12	
KCPL	2009	2	519000	327	WfCk Labor-Overtime	7,969.26	
KCPL	2009	3	519000	327	WfCk Labor-Overtime	6,027.35	
KCPL	2009	4	519000	327	WfCk Labor-Overtime	8,448.70	
KCPL	2009	5	519000	327	WfCk Labor-Overtime	12,306.89	
KCPL	2009	6	519000	327	WfCk Labor-Overtime	12,651.96	
KCPL	2009	7	519000	327	WfCk Labor-Overtime	14,429.95	
KCPL	2009	8	519000	327	WfCk Labor-Overtime	11,725.22	
KCPL	2009	9	519000	327	WfCk Labor-Overtime	24,145.01	
KCPL	2009	1	520000	327	WfCk Labor-Overtime	62,029.35	
KCPL	2009	2	520000	327	WfCk Labor-Overtime	31,812.89	
KCPL	2009	3	520000	327	WfCk Labor-Overtime	40,012.97	
KCPL	2009	4	520000	327	WfCk Labor-Overtime	37,292.79	
KCPL	2009	5	520000	327	WfCk Labor-Overtime	50,024.36	
KCPL	2009	6	520000	327	WfCk Labor-Overtime	47,574.24	
KCPL	2009	7	520000	327	WfCk Labor-Overtime	54,635.42	
KCPL	2009	8	520000	327	WfCk Labor-Overtime	37,021.88	
KCPL	2009	9	520000	327	WfCk Labor-Overtime	68,646.72	
KCPL	2009	1	523000	327	WfCk Labor-Overtime	4,730.62	
KCPL	2009	2	523000	327	WfCk Labor-Overtime	2,269.28	
KCPL	2009	3	523000	327	WfCk Labor-Overtime	2,909.69	
KCPL	2009	4	523000	327	WfCk Labor-Overtime	3,511.01	
KCPL	2009	5	523000	327	WfCk Labor-Overtime	4,315.21	
KCPL	2009	6	523000	327	WfCk Labor-Overtime	5,486.94	
KCPL	2009	7	523000	327	WfCk Labor-Overtime	4,634.53	
KCPL	2009	8	523000	327	WfCk Labor-Overtime	2,900.38	
KCPL	2009	9	523000	327	WfCk Labor-Overtime	7,178.88	
KCPL	2009	1	524000	327	WfCk Labor-Overtime	46,131.09	
KCPL	2009	2	524000	327	WfCk Labor-Overtime	92,841.17	
KCPL	2009	3	524000	327	WfCk Labor-Overtime	95,554.00	
KCPL	2009	4	524000	327	WfCk Labor-Overtime	128,541.56	
KCPL	2009	5	524000	327	WfCk Labor-Overtime	201,469.89	
KCPL	2009	6	524000	327	WfCk Labor-Overtime	89,478.46	
KCPL	2009	7	524000	327	WfCk Labor-Overtime	95,713.61	
KCPL	2009	8	524000	327	WfCk Labor-Overtime	107,556.99	
KCPL	2009	9	524000	327	WfCk Labor-Overtime	160,421.80	
KCPL	2009	1	528000	327	WfCk Labor-Overtime	(13,661.21)	
KCPL	2009	2	528000	327	WfCk Labor-Overtime	23,577.45	
KCPL	2009	3	528000	327	WfCk Labor-Overtime	10,732.63	
KCPL	2009	4	528000	327	WfCk Labor-Overtime	(8,512.19)	
KCPL	2009	5	528000	327	WfCk Labor-Overtime	15,625.15	
KCPL	2009	6	528000	327	WfCk Labor-Overtime	(15,641.50)	
KCPL	2009	7	528000	327	WfCk Labor-Overtime	(17,013.51)	
KCPL	2009	8	528000	327	WfCk Labor-Overtime	15,287.55	
KCPL	2009	9	528000	327	WfCk Labor-Overtime	21,170.76	
KCPL	2009	1	529000	327	WfCk Labor-Overtime	11,262.40	
KCPL	2009	2	529000	327	WfCk Labor-Overtime	16,832.55	
KCPL	2009	3	529000	327	WfCk Labor-Overtime	20,113.84	
KCPL	2009	4	529000	327	WfCk Labor-Overtime	24,354.93	
KCPL	2009	5	529000	327	WfCk Labor-Overtime	27,238.28	
KCPL	2009	6	529000	327	WfCk Labor-Overtime	13,971.24	
KCPL	2009	7	529000	327	WfCk Labor-Overtime	13,647.72	
KCPL	2009	8	529000	327	WfCk Labor-Overtime	14,273.58	
KCPL	2009	9	529000	327	WfCk Labor-Overtime	21,640.13	
KCPL	2009	1	530000	327	WfCk Labor-Overtime	16,037.12	
KCPL	2009	2	530000	327	WfCk Labor-Overtime	25,634.84	
KCPL	2009	3	530000	327	WfCk Labor-Overtime	22,426.31	
KCPL	2009	4	530000	327	WfCk Labor-Overtime	26,272.53	
KCPL	2009	5	530000	327	WfCk Labor-Overtime	29,065.46	

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Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2009	6	530000	327	WfCk Labor-Overtime	15,647.94	
KCPL	2009	7	530000	327	WfCk Labor-Overtime	13,599.95	
KCPL	2009	8	530000	327	WfCk Labor-Overtime	13,510.69	
KCPL	2009	9	530000	327	WfCk Labor-Overtime	21,988.68	
KCPL	2009	1	531000	327	WfCk Labor-Overtime	10,275.27	
KCPL	2009	2	531000	327	WfCk Labor-Overtime	16,444.03	
KCPL	2009	3	531000	327	WfCk Labor-Overtime	19,471.96	
KCPL	2009	4	531000	327	WfCk Labor-Overtime	23,902.07	
KCPL	2009	5	531000	327	WfCk Labor-Overtime	25,937.85	
KCPL	2009	6	531000	327	WfCk Labor-Overtime	13,431.68	
KCPL	2009	7	531000	327	WfCk Labor-Overtime	11,494.30	
KCPL	2009	8	531000	327	WfCk Labor-Overtime	11,739.82	
KCPL	2009	9	531000	327	WfCk Labor-Overtime	20,283.23	
KCPL	2009	1	532000	327	WfCk Labor-Overtime	6,744.97	
KCPL	2009	2	532000	327	WfCk Labor-Overtime	11,274.51	
KCPL	2009	3	532000	327	WfCk Labor-Overtime	12,758.39	
KCPL	2009	4	532000	327	WfCk Labor-Overtime	16,661.81	
KCPL	2009	5	532000	327	WfCk Labor-Overtime	17,720.42	
KCPL	2009	6	532000	327	WfCk Labor-Overtime	9,046.27	
KCPL	2009	7	532000	327	WfCk Labor-Overtime	8,011.61	
KCPL	2009	8	532000	327	WfCk Labor-Overtime	7,922.46	
KCPL	2009	9	532000	327	WfCk Labor-Overtime	14,187.45	
KCPL	2009	1	920030	327	WfCk Labor-Overtime	683.20	
KCPL	2009	2	920030	327	WfCk Labor-Overtime	1,531.99	
KCPL	2009	3	920030	327	WfCk Labor-Overtime	1,373.94	
KCPL	2009	4	920030	327	WfCk Labor-Overtime	8,423.18	
KCPL	2009	5	920030	327	WfCk Labor-Overtime	(1,182.81)	
KCPL	2009	6	920030	327	WfCk Labor-Overtime	576.49	
KCPL	2009	7	920030	327	WfCk Labor-Overtime	710.16	
KCPL	2009	8	920030	327	WfCk Labor-Overtime	2,626.34	
KCPL	2009	9	920030	327	WfCk Labor-Overtime	10,680.81	
KCPL	2009	10	517000	327	WfCk Labor-Overtime	195,396.10	
KCPL	2009	11	517000	327	WfCk Labor-Overtime	195,396.10	
KCPL	2009	12	517000	327	WfCk Labor-Overtime	29,804.41	
KCPL	2009	10	519000	327	WfCk Labor-Overtime	93,895.35	
KCPL	2009	11	519000	327	WfCk Labor-Overtime	93,895.35	
KCPL	2009	12	519000	327	WfCk Labor-Overtime	234.94	
KCPL	2009	10	520000	327	WfCk Labor-Overtime	530,644.71	
KCPL	2009	11	520000	327	WfCk Labor-Overtime	530,644.71	
KCPL	2009	12	520000	327	WfCk Labor-Overtime	14,007.16	
KCPL	2009	10	523000	327	WfCk Labor-Overtime	23,023.57	
KCPL	2009	11	523000	327	WfCk Labor-Overtime	23,023.57	
KCPL	2009	12	523000	327	WfCk Labor-Overtime	13,390.30	
KCPL	2009	10	524000	327	WfCk Labor-Overtime	420,746.04	
KCPL	2009	11	524000	327	WfCk Labor-Overtime	420,746.04	
KCPL	2009	12	524000	327	WfCk Labor-Overtime	125,644.31	
KCPL	2009	10	528000	327	WfCk Labor-Overtime	422,262.64	
KCPL	2009	11	528000	327	WfCk Labor-Overtime	422,262.64	
KCPL	2009	12	528000	327	WfCk Labor-Overtime	(184,777.66)	
KCPL	2009	10	529000	327	WfCk Labor-Overtime	72,050.30	
KCPL	2009	11	529000	327	WfCk Labor-Overtime	72,050.30	
KCPL	2009	12	529000	327	WfCk Labor-Overtime	40,621.43	
KCPL	2009	10	530000	327	WfCk Labor-Overtime	66,054.04	
KCPL	2009	11	530000	327	WfCk Labor-Overtime	66,054.04	
KCPL	2009	12	530000	327	WfCk Labor-Overtime	40,687.74	
KCPL	2009	10	531000	327	WfCk Labor-Overtime	60,397.39	
KCPL	2009	11	531000	327	WfCk Labor-Overtime	60,397.39	
KCPL	2009	12	531000	327	WfCk Labor-Overtime	39,357.37	
KCPL	2009	10	532000	327	WfCk Labor-Overtime	41,348.50	
KCPL	2009	11	532000	327	WfCk Labor-Overtime	41,348.50	
KCPL	2009	12	532000	327	WfCk Labor-Overtime	27,766.78	
KCPL	2009	10	920030	327	WfCk Labor-Overtime	131,896.12	
KCPL	2009	11	920030	327	WfCk Labor-Overtime	131,896.12	
KCPL	2009	12	920030	327	WfCk Labor-Overtime	1,152.24	
					2009 Sub-Total	6,646,011.79	
					ADJ 1	**(550,419.00)**	
					ADJ 2	**(4,046,683.62)**	
					ADJ 3	**(453,359.79)**	

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WCNOC Annualized Overtime
Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
					2009 Adj Total	1,595,549.38	1,743,499.88
KCPL	2010	1	517000	327	WfCk Labor-Overtime	7,667.84	
KCPL	2010	1	519000	327	WfCk Labor-Overtime	9,830.41	
KCPL	2010	1	520000	327	WfCk Labor-Overtime	37,826.05	
KCPL	2010	1	523000	327	WfCk Labor-Overtime	2,881.43	
KCPL	2010	1	524000	327	WfCk Labor-Overtime	67,421.97	
KCPL	2010	1	528000	327	WfCk Labor-Overtime	3,615.44	
KCPL	2010	1	529000	327	WfCk Labor-Overtime	7,450.03	
KCPL	2010	1	530000	327	WfCk Labor-Overtime	3,591.21	
KCPL	2010	1	531000	327	WfCk Labor-Overtime	3,043.94	
KCPL	2010	1	532000	327	WfCk Labor-Overtime	2,134.11	
KCPL	2010	1	920030	327	WfCk Labor-Overtime	135.65	
KCPL	2010	2	517000	327	WfCk Labor-Overtime	8,229.99	
KCPL	2010	2	519000	327	WfCk Labor-Overtime	9,122.63	
KCPL	2010	2	520000	327	WfCk Labor-Overtime	31,546.57	
KCPL	2010	2	523000	327	WfCk Labor-Overtime	3,025.57	
KCPL	2010	2	524000	327	WfCk Labor-Overtime	62,442.78	
KCPL	2010	2	528000	327	WfCk Labor-Overtime	3,144.41	
KCPL	2010	2	529000	327	WfCk Labor-Overtime	7,586.90	
KCPL	2010	2	530000	327	WfCk Labor-Overtime	3,956.77	
KCPL	2010	2	531000	327	WfCk Labor-Overtime	3,412.45	
KCPL	2010	2	532000	327	WfCk Labor-Overtime	2,319.15	
KCPL	2010	2	920030	327	WfCk Labor-Overtime	397.71	
KCPL	2010	3	517000	327	WfCk Labor-Overtime	12,087.76	
KCPL	2010	3	519000	327	WfCk Labor-Overtime	12,368.67	
KCPL	2010	3	520000	327	WfCk Labor-Overtime	35,492.55	
KCPL	2010	3	523000	327	WfCk Labor-Overtime	2,980.03	
KCPL	2010	3	524000	327	WfCk Labor-Overtime	63,658.20	
KCPL	2010	3	528000	327	WfCk Labor-Overtime	442.29	
KCPL	2010	3	529000	327	WfCk Labor-Overtime	3,922.18	
KCPL	2010	3	530000	327	WfCk Labor-Overtime	116,826.51	
KCPL	2010	3	531000	327	WfCk Labor-Overtime	3,629.43	
KCPL	2010	3	532000	327	WfCk Labor-Overtime	2,142.71	
KCPL	2010	3	920030	327	WfCk Labor-Overtime	337.13	
KCPL	2010	4	517000	327	WfCk Labor-Overtime	26,017.79	
KCPL	2010	4	519000	327	WfCk Labor-Overtime	8,419.02	
KCPL	2010	4	520000	327	WfCk Labor-Overtime	28,171.59	
KCPL	2010	4	523000	327	WfCk Labor-Overtime	2,833.59	
KCPL	2010	4	524000	327	WfCk Labor-Overtime	75,526.22	
KCPL	2010	4	528000	327	WfCk Labor-Overtime	4,962.38	
KCPL	2010	4	529000	327	WfCk Labor-Overtime	8,817.97	
KCPL	2010	4	530000	327	WfCk Labor-Overtime	9,086.20	
KCPL	2010	4	531000	327	WfCk Labor-Overtime	6,532.64	
KCPL	2010	4	532000	327	WfCk Labor-Overtime	4,215.59	
KCPL	2010	4	920030	327	WfCk Labor-Overtime	1,128.33	
KCPL	2010	5	517000	327	WfCk Labor-Overtime	19,674.51	
KCPL	2010	5	519000	327	WfCk Labor-Overtime	11,314.40	
KCPL	2010	5	520000	327	WfCk Labor-Overtime	41,183.20	
KCPL	2010	5	523000	327	WfCk Labor-Overtime	3,135.55	
KCPL	2010	5	524000	327	WfCk Labor-Overtime	80,991.43	
KCPL	2010	5	528000	327	WfCk Labor-Overtime	11,711.89	
KCPL	2010	5	529000	327	WfCk Labor-Overtime	15,595.79	
KCPL	2010	5	530000	327	WfCk Labor-Overtime	8,422.36	
KCPL	2010	5	531000	327	WfCk Labor-Overtime	14,127.14	
KCPL	2010	5	532000	327	WfCk Labor-Overtime	8,839.00	
KCPL	2010	5	920030	327	WfCk Labor-Overtime	1,814.66	
KCPL	2010	6	517000	327	WfCk Labor-Overtime	14,719.38	
KCPL	2010	6	519000	327	WfCk Labor-Overtime	18,105.07	
KCPL	2010	6	520000	327	WfCk Labor-Overtime	41,522.80	
KCPL	2010	6	523000	327	WfCk Labor-Overtime	3,367.21	
KCPL	2010	6	524000	327	WfCk Labor-Overtime	107,565.57	
KCPL	2010	6	524900	327	WfCk Labor-Overtime	(578.55)	
KCPL	2010	6	524900	327	WfCk Labor-Overtime	(3,190.05)	
KCPL	2010	6	528000	327	WfCk Labor-Overtime	20,675.93	
KCPL	2010	6	529000	327	WfCk Labor-Overtime	14,137.03	
KCPL	2010	6	530000	327	WfCk Labor-Overtime	11,410.76	
KCPL	2010	6	530900	327	WfCk Labor-Overtime	(4,322.25)	

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Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2010	6	530900	327	WfCk Labor-Overtime	(22,413.45)	
KCPL	2010	6	531000	327	WfCk Labor-Overtime	13,491.67	
KCPL	2010	6	532000	327	WfCk Labor-Overtime	8,360.00	
KCPL	2010	6	920030	327	WfCk Labor-Overtime	1,032.35	
KCPL	2010	7	517000	327	WfCk Labor-Overtime	24,621.62	
KCPL	2010	7	519000	327	WfCk Labor-Overtime	19,517.76	
KCPL	2010	7	520000	327	WfCk Labor-Overtime	53,277.38	
KCPL	2010	7	523000	327	WfCk Labor-Overtime	4,538.19	
KCPL	2010	7	524000	327	WfCk Labor-Overtime	48,285.74	
KCPL	2010	7	524900	327	WfCk Labor-Overtime	(3,144.22)	
KCPL	2010	7	528000	327	WfCk Labor-Overtime	(16,550.28)	
KCPL	2010	7	529000	327	WfCk Labor-Overtime	25,154.10	
KCPL	2010	7	530000	327	WfCk Labor-Overtime	49,982.33	
KCPL	2010	7	530900	327	WfCk Labor-Overtime	(22,363.42)	
KCPL	2010	7	531000	327	WfCk Labor-Overtime	29,510.55	
KCPL	2010	7	532000	327	WfCk Labor-Overtime	15,929.59	
KCPL	2010	7	920030	327	WfCk Labor-Overtime	453.56	
KCPL	2010	8	517000	327	WfCk Labor-Overtime	18,047.56	
KCPL	2010	8	519000	327	WfCk Labor-Overtime	10,057.24	
KCPL	2010	8	520000	327	WfCk Labor-Overtime	39,307.60	
KCPL	2010	8	523000	327	WfCk Labor-Overtime	3,671.10	
KCPL	2010	8	524000	327	WfCk Labor-Overtime	106,247.78	
KCPL	2010	8	524900	327	WfCk Labor-Overtime	(6,987.14)	
KCPL	2010	8	528000	327	WfCk Labor-Overtime	31,733.08	
KCPL	2010	8	529000	327	WfCk Labor-Overtime	26,699.66	
KCPL	2010	8	530000	327	WfCk Labor-Overtime	35,305.60	
KCPL	2010	8	530900	327	WfCk Labor-Overtime	(49,688.82)	
KCPL	2010	8	531000	327	WfCk Labor-Overtime	29,673.30	
KCPL	2010	8	532000	327	WfCk Labor-Overtime	17,795.11	
KCPL	2010	8	920030	327	WfCk Labor-Overtime	1,834.60	
KCPL	2010	9	517000	327	WfCk Labor-Overtime	60,001.50	
KCPL	2010	9	519000	327	WfCk Labor-Overtime	14,691.80	
KCPL	2010	9	520000	327	WfCk Labor-Overtime	50,509.69	
KCPL	2010	9	523000	327	WfCk Labor-Overtime	3,615.84	
KCPL	2010	9	524000	327	WfCk Labor-Overtime	146,253.72	
KCPL	2010	9	524900	327	WfCk Labor-Overtime	(2,587.18)	
KCPL	2010	9	528000	327	WfCk Labor-Overtime	15,981.83	
KCPL	2010	9	529000	327	WfCk Labor-Overtime	20,235.70	
KCPL	2010	9	530000	327	WfCk Labor-Overtime	23,135.48	
KCPL	2010	9	530900	327	WfCk Labor-Overtime	(18,338.53)	
KCPL	2010	9	531000	327	WfCk Labor-Overtime	22,401.33	
KCPL	2010	9	532000	327	WfCk Labor-Overtime	13,482.42	
KCPL	2010	9	920030	327	WfCk Labor-Overtime	1,952.89	
KCPL	2010	10	517000	327	WfCk Labor-Overtime	73,090.70	
KCPL	2010	10	519000	327	WfCk Labor-Overtime	15,759.00	
KCPL	2010	10	520000	327	WfCk Labor-Overtime	56,730.64	
KCPL	2010	10	523000	327	WfCk Labor-Overtime	3,836.85	
KCPL	2010	10	524000	327	WfCk Labor-Overtime	160,068.31	
KCPL	2010	10	524900	327	WfCk Labor-Overtime	(508.33)	
KCPL	2010	10	528000	327	WfCk Labor-Overtime	128,270.27	
KCPL	2010	10	529000	327	WfCk Labor-Overtime	40,997.34	
KCPL	2010	10	530000	327	WfCk Labor-Overtime	258,360.55	
KCPL	2010	10	530900	327	WfCk Labor-Overtime	(3,604.57)	
KCPL	2010	10	531000	327	WfCk Labor-Overtime	42,165.96	
KCPL	2010	10	532000	327	WfCk Labor-Overtime	27,192.24	
KCPL	2010	10	920030	327	WfCk Labor-Overtime	1,920.02	
KCPL	2010	11	517000	327	WfCk Labor-Overtime	44,521.78	
KCPL	2010	11	519000	327	WfCk Labor-Overtime	12,813.39	
KCPL	2010	11	520000	327	WfCk Labor-Overtime	54,370.87	
KCPL	2010	11	523000	327	WfCk Labor-Overtime	3,684.51	
KCPL	2010	11	524000	327	WfCk Labor-Overtime	56,843.12	
KCPL	2010	11	524900	327	WfCk Labor-Overtime	(3,751.07)	
KCPL	2010	11	528000	327	WfCk Labor-Overtime	(18,279.65)	
KCPL	2010	11	529000	327	WfCk Labor-Overtime	31,176.76	
KCPL	2010	11	530000	327	WfCk Labor-Overtime	98,379.08	
KCPL	2010	11	530900	327	WfCk Labor-Overtime	(8,525.95)	
KCPL	2010	11	531000	327	WfCk Labor-Overtime	31,535.09	
KCPL	2010	11	532000	327	WfCk Labor-Overtime	19,055.99	

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Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2010	11	920030	327	WfCk Labor-Overtime	1,469.27	
KCPL	2010	12	517000	327	WfCk Labor-Overtime	35,428.49	
KCPL	2010	12	519000	327	WfCk Labor-Overtime	20,353.79	
KCPL	2010	12	520000	327	WfCk Labor-Overtime	95,320.73	
KCPL	2010	12	523000	327	WfCk Labor-Overtime	7,855.71	
KCPL	2010	12	524000	327	WfCk Labor-Overtime	9,410.66	
KCPL	2010	12	524900	327	WfCk Labor-Overtime	(14,311.76)	
KCPL	2010	12	528000	327	WfCk Labor-Overtime	(24,764.38)	
KCPL	2010	12	529000	327	WfCk Labor-Overtime	15,048.63	
KCPL	2010	12	530000	327	WfCk Labor-Overtime	72,806.69	
KCPL	2010	12	530900	327	WfCk Labor-Overtime	(78,827.38)	
KCPL	2010	12	531000	327	WfCk Labor-Overtime	135,465.87	
KCPL	2010	12	532000	327	WfCk Labor-Overtime	27,033.20	
KCPL	2010	12	920030	327	WfCk Labor-Overtime	580.25	
					2010 Sub-Total	3,424,293.92	
					ADJ 3	(2,720,158.75)	
					2010 Adj Total	704,135.17	747,017.00
KCPL	2011	1	517000	327	WfCk Labor-Overtime	22,875.55	
KCPL	2011	1	519000	327	WfCk Labor-Overtime	16,077.09	
KCPL	2011	1	520000	327	WfCk Labor-Overtime	77,802.20	
KCPL	2011	1	523000	327	WfCk Labor-Overtime	6,142.10	
KCPL	2011	1	524000	327	WfCk Labor-Overtime	128,494.14	
KCPL	2011	1	524900	327	WfCk Labor-Overtime	(28,561.75)	
KCPL	2011	1	528000	327	WfCk Labor-Overtime	20,262.46	
KCPL	2011	1	529000	327	WfCk Labor-Overtime	28,703.93	
KCPL	2011	1	530000	327	WfCk Labor-Overtime	7,732.68	
KCPL	2011	1	530900	327	WfCk Labor-Overtime	(22,447.39)	
KCPL	2011	1	531000	327	WfCk Labor-Overtime	47,642.69	
KCPL	2011	1	532000	327	WfCk Labor-Overtime	16,222.81	
KCPL	2011	1	920030	327	WfCk Labor-Overtime	1,788.86	
KCPL	2011	2	517000	327	WfCk Labor-Overtime	24,939.22	
KCPL	2011	2	519000	327	WfCk Labor-Overtime	9,899.02	
KCPL	2011	2	520000	327	WfCk Labor-Overtime	46,010.86	
KCPL	2011	2	523000	327	WfCk Labor-Overtime	3,518.37	
KCPL	2011	2	524000	327	WfCk Labor-Overtime	92,601.10	
KCPL	2011	2	524900	327	WfCk Labor-Overtime	19,158.13	
KCPL	2011	2	528000	327	WfCk Labor-Overtime	(167.08)	
KCPL	2011	2	529000	327	WfCk Labor-Overtime	4,922.27	
KCPL	2011	2	530000	327	WfCk Labor-Overtime	103,161.66	
KCPL	2011	2	530900	327	WfCk Labor-Overtime	(165,774.86)	
KCPL	2011	2	531000	327	WfCk Labor-Overtime	31,643.40	
KCPL	2011	2	532000	327	WfCk Labor-Overtime	(4,210.16)	
KCPL	2011	2	920030	327	WfCk Labor-Overtime	2,554.46	
KCPL	2011	3	517000	327	WfCk Labor-Overtime	127,231.88	
KCPL	2011	3	519000	327	WfCk Labor-Overtime	59,026.65	
KCPL	2011	3	520000	327	WfCk Labor-Overtime	489,320.22	
KCPL	2011	3	523000	327	WfCk Labor-Overtime	7,356.80	
KCPL	2011	3	524000	327	WfCk Labor-Overtime	403,277.08	
KCPL	2011	3	524900	327	WfCk Labor-Overtime	(1,165,156.36)	
KCPL	2011	3	528000	327	WfCk Labor-Overtime	10,985.44	
KCPL	2011	3	529000	327	WfCk Labor-Overtime	38,267.12	
KCPL	2011	3	530000	327	WfCk Labor-Overtime	135,023.96	
KCPL	2011	3	530900	327	WfCk Labor-Overtime	(447,236.36)	
KCPL	2011	3	531000	327	WfCk Labor-Overtime	166,606.76	
KCPL	2011	3	532000	327	WfCk Labor-Overtime	22,307.13	
KCPL	2011	3	920030	327	WfCk Labor-Overtime	90,605.38	
KCPL	2011	4	517000	327	WfCk Labor-Overtime	220,676.86	
KCPL	2011	4	519000	327	WfCk Labor-Overtime	103,251.41	
KCPL	2011	4	520000	327	WfCk Labor-Overtime	639,071.23	
KCPL	2011	4	523000	327	WfCk Labor-Overtime	29,656.54	
KCPL	2011	4	524000	327	WfCk Labor-Overtime	468,999.92	
KCPL	2011	4	524900	327	WfCk Labor-Overtime	(1,646,614.12)	
KCPL	2011	4	528000	327	WfCk Labor-Overtime	207,771.55	
KCPL	2011	4	529000	327	WfCk Labor-Overtime	159,543.76	
KCPL	2011	4	530000	327	WfCk Labor-Overtime	190,671.78	
KCPL	2011	4	530900	327	WfCk Labor-Overtime	(839,057.02)	
KCPL	2011	4	531000	327	WfCk Labor-Overtime	155,568.59	

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Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2011	4	532000	327	WfCk Labor-Overtime	89,628.81	
KCPL	2011	4	920030	327	WfCk Labor-Overtime	147,715.69	
KCPL	2011	5	517000	327	WfCk Labor-Overtime	233,459.13	
KCPL	2011	5	519000	327	WfCk Labor-Overtime	98,899.48	
KCPL	2011	5	520000	327	WfCk Labor-Overtime	598,171.55	
KCPL	2011	5	523000	327	WfCk Labor-Overtime	28,874.82	
KCPL	2011	5	524000	327	WfCk Labor-Overtime	576,362.68	
KCPL	2011	5	524900	327	WfCk Labor-Overtime	(1,569,302.95)	
KCPL	2011	5	528000	327	WfCk Labor-Overtime	67,410.72	
KCPL	2011	5	529000	327	WfCk Labor-Overtime	150,284.20	
KCPL	2011	5	530000	327	WfCk Labor-Overtime	166,284.82	
KCPL	2011	5	530900	327	WfCk Labor-Overtime	(747,220.40)	
KCPL	2011	5	531000	327	WfCk Labor-Overtime	144,817.98	
KCPL	2011	5	532000	327	WfCk Labor-Overtime	84,515.35	
KCPL	2011	5	920030	327	WfCk Labor-Overtime	97,130.57	
KCPL	2011	6	517000	327	WfCk Labor-Overtime	53,744.10	
KCPL	2011	6	519000	327	WfCk Labor-Overtime	23,952.55	
KCPL	2011	6	520000	327	WfCk Labor-Overtime	17,547.68	
KCPL	2011	6	523000	327	WfCk Labor-Overtime	20,102.88	
KCPL	2011	6	524000	327	WfCk Labor-Overtime	43,377.92	
KCPL	2011	6	524900	327	WfCk Labor-Overtime	(28,042.08)	
KCPL	2011	6	528000	327	WfCk Labor-Overtime	78,270.87	
KCPL	2011	6	529000	327	WfCk Labor-Overtime	98,999.98	
KCPL	2011	6	530000	327	WfCk Labor-Overtime	8,370.69	
KCPL	2011	6	530900	327	WfCk Labor-Overtime	(146,945.25)	
KCPL	2011	6	531000	327	WfCk Labor-Overtime	(45,694.45)	
KCPL	2011	6	532000	327	WfCk Labor-Overtime	59,641.60	
KCPL	2011	6	920030	327	WfCk Labor-Overtime	(28,076.82)	
KCPL	2011	7	517000	327	WfCk Labor-Overtime	33,547.09	
KCPL	2011	7	519000	327	WfCk Labor-Overtime	21,471.48	
KCPL	2011	7	520000	327	WfCk Labor-Overtime	82,581.54	
KCPL	2011	7	523000	327	WfCk Labor-Overtime	9,744.83	
KCPL	2011	7	524000	327	WfCk Labor-Overtime	65,307.74	
KCPL	2011	7	524900	327	WfCk Labor-Overtime	(8,464.66)	
KCPL	2011	7	528000	327	WfCk Labor-Overtime	(1,719.12)	
KCPL	2011	7	529000	327	WfCk Labor-Overtime	20,059.11	
KCPL	2011	7	530000	327	WfCk Labor-Overtime	25,338.24	
KCPL	2011	7	530900	327	WfCk Labor-Overtime	(14,416.24)	
KCPL	2011	7	531000	327	WfCk Labor-Overtime	24,866.32	
KCPL	2011	7	532000	327	WfCk Labor-Overtime	14,322.35	
KCPL	2011	7	920030	327	WfCk Labor-Overtime	2,925.88	
KCPL	2011	8	517000	327	WfCk Labor-Overtime	22,971.22	
KCPL	2011	8	519000	327	WfCk Labor-Overtime	9,026.50	
KCPL	2011	8	520000	327	WfCk Labor-Overtime	46,196.23	
KCPL	2011	8	523000	327	WfCk Labor-Overtime	3,678.62	
KCPL	2011	8	524000	327	WfCk Labor-Overtime	117,435.42	
KCPL	2011	8	524900	327	WfCk Labor-Overtime	(477.88)	
KCPL	2011	8	528000	327	WfCk Labor-Overtime	24,718.63	
KCPL	2011	8	529000	327	WfCk Labor-Overtime	10,972.71	
KCPL	2011	8	530000	327	WfCk Labor-Overtime	13,299.18	
KCPL	2011	8	530900	327	WfCk Labor-Overtime	(6,752.79)	
KCPL	2011	8	531000	327	WfCk Labor-Overtime	11,251.43	
KCPL	2011	8	532000	327	WfCk Labor-Overtime	6,923.27	
KCPL	2011	8	920030	327	WfCk Labor-Overtime	1,440.87	
KCPL	2011	9	517000	327	WfCk Labor-Overtime	31,629.38	
KCPL	2011	9	519000	327	WfCk Labor-Overtime	14,661.33	
KCPL	2011	9	520000	327	WfCk Labor-Overtime	57,671.44	
KCPL	2011	9	523000	327	WfCk Labor-Overtime	4,926.75	
KCPL	2011	9	524000	327	WfCk Labor-Overtime	116,630.33	
KCPL	2011	9	524900	327	WfCk Labor-Overtime	(650.12)	
KCPL	2011	9	528000	327	WfCk Labor-Overtime	12,224.69	
KCPL	2011	9	529000	327	WfCk Labor-Overtime	12,563.43	
KCPL	2011	9	530000	327	WfCk Labor-Overtime	12,413.66	
KCPL	2011	9	530900	327	WfCk Labor-Overtime	(4,650.42)	
KCPL	2011	9	531000	327	WfCk Labor-Overtime	12,139.96	
KCPL	2011	9	532000	327	WfCk Labor-Overtime	7,899.37	
KCPL	2011	9	920030	327	WfCk Labor-Overtime	(537.11)	
KCPL	2011	10	517000	327	WfCk Labor-Overtime	22,772.46	

KCC_20120704-0195A1-Att-Q0195A1-CS-50, Payroll Annualization-6-30-12 KS Update
WCNOC OT Sheet

KANSAS CITY POWER & LIGHT
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Test Year 12-2011 with Known and Measurable Changes Through 6-30-12

WCNOC Annualized Overtime
Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2011	10	519000	327	WfCk Labor-Overtime	9,214.13	
KCPL	2011	10	520000	327	WfCk Labor-Overtime	28,951.25	
KCPL	2011	10	523000	327	WfCk Labor-Overtime	3,134.92	
KCPL	2011	10	524000	327	WfCk Labor-Overtime	47,552.30	
KCPL	2011	10	524900	327	WfCk Labor-Overtime	(891.27)	
KCPL	2011	10	528000	327	WfCk Labor-Overtime	5,798.17	
KCPL	2011	10	529000	327	WfCk Labor-Overtime	16,854.49	
KCPL	2011	10	530000	327	WfCk Labor-Overtime	16,490.60	
KCPL	2011	10	530900	327	WfCk Labor-Overtime	(10,584.38)	
KCPL	2011	10	531000	327	WfCk Labor-Overtime	15,016.13	
KCPL	2011	10	532000	327	WfCk Labor-Overtime	10,258.25	
KCPL	2011	10	920030	327	WfCk Labor-Overtime	2,999.19	
KCPL	2011	11	517000	327	WfCk Labor-Overtime	39,788.26	
KCPL	2011	11	519000	327	WfCk Labor-Overtime	7,629.90	
KCPL	2011	11	520000	327	WfCk Labor-Overtime	60,470.29	
KCPL	2011	11	523000	327	WfCk Labor-Overtime	3,518.59	
KCPL	2011	11	524000	327	WfCk Labor-Overtime	96,326.37	
KCPL	2011	11	524900	327	WfCk Labor-Overtime	(905.60)	
KCPL	2011	11	528000	327	WfCk Labor-Overtime	20,604.22	
KCPL	2011	11	529000	327	WfCk Labor-Overtime	20,643.60	
KCPL	2011	11	530000	327	WfCk Labor-Overtime	22,092.10	
KCPL	2011	11	530900	327	WfCk Labor-Overtime	(8,590.00)	
KCPL	2011	11	531000	327	WfCk Labor-Overtime	18,561.38	
KCPL	2011	11	532000	327	WfCk Labor-Overtime	12,300.76	
KCPL	2011	11	920030	327	WfCk Labor-Overtime	5,625.97	
KCPL	2011	12	517000	327	WfCk Labor-Overtime	46,293.83	
KCPL	2011	12	519000	327	WfCk Labor-Overtime	15,132.78	
KCPL	2011	12	520000	327	WfCk Labor-Overtime	70,657.92	
KCPL	2011	12	523000	327	WfCk Labor-Overtime	6,094.14	
KCPL	2011	12	524000	327	WfCk Labor-Overtime	67,324.58	
KCPL	2011	12	524900	327	WfCk Labor-Overtime	(1,819.66)	
KCPL	2011	12	528000	327	WfCk Labor-Overtime	(21,357.78)	
KCPL	2011	12	529000	327	WfCk Labor-Overtime	21,273.98	
KCPL	2011	12	530000	327	WfCk Labor-Overtime	11,747.35	
KCPL	2011	12	530900	327	WfCk Labor-Overtime	(14,007.62)	
KCPL	2011	12	531000	327	WfCk Labor-Overtime	19,208.61	
KCPL	2011	12	532000	327	WfCk Labor-Overtime	12,806.40	
KCPL	2011	12	920030	327	WfCk Labor-Overtime	(18.55)	
					2011 Sub-Total	1,952,568.80	2,011,145.86
KCPL	2012	1	517000	327	WfCk Labor-Overtime	32,285.65	
KCPL	2012	1	519000	327	WfCk Labor-Overtime	22,049.98	
KCPL	2012	1	520000	327	WfCk Labor-Overtime	103,384.01	
KCPL	2012	1	523000	327	WfCk Labor-Overtime	7,480.57	
KCPL	2012	1	524000	327	WfCk Labor-Overtime	245,939.26	
KCPL	2012	1	524900	327	WfCk Labor-Overtime	(1,605.71)	
KCPL	2012	1	528000	327	WfCk Labor-Overtime	(7,275.94)	
KCPL	2012	1	529000	327	WfCk Labor-Overtime	20,055.62	
KCPL	2012	1	530000	327	WfCk Labor-Overtime	635,217.74	
KCPL	2012	1	530900	327	WfCk Labor-Overtime	(11,777.61)	
KCPL	2012	1	531000	327	WfCk Labor-Overtime	17,964.50	
KCPL	2012	1	532000	327	WfCk Labor-Overtime	12,105.55	
KCPL	2012	1	920030	327	WfCk Labor-Overtime	3,592.36	
KCPL	2012	2	517000	327	WfCk Labor-Overtime	33,312.64	
KCPL	2012	2	519000	327	WfCk Labor-Overtime	37,408.28	
KCPL	2012	2	520000	327	WfCk Labor-Overtime	69,138.41	
KCPL	2012	2	523000	327	WfCk Labor-Overtime	4,231.90	
KCPL	2012	2	524000	327	WfCk Labor-Overtime	133,868.07	
KCPL	2012	2	524900	327	WfCk Labor-Overtime	(128.49)	
KCPL	2012	2	528000	327	WfCk Labor-Overtime	119,812.70	
KCPL	2012	2	529000	327	WfCk Labor-Overtime	62,096.61	
KCPL	2012	2	530000	327	WfCk Labor-Overtime	1,139,237.70	
KCPL	2012	2	530900	327	WfCk Labor-Overtime	(911.13)	
KCPL	2012	2	531000	327	WfCk Labor-Overtime	55,810.61	
KCPL	2012	2	532000	327	WfCk Labor-Overtime	39,354.14	
KCPL	2012	2	920030	327	WfCk Labor-Overtime	2,432.43	
KCPL	2012	3	517000	327	WfCk Labor-Overtime	34,966.74	
KCPL	2012	3	519000	327	WfCk Labor-Overtime	36,214.04	

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WCNOC Annualized Overtime
Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars
KCPL	2012	3	520000	327	WfCk Labor-Overtime	109,046.57	
KCPL	2012	3	523000	327	WfCk Labor-Overtime	6,918.97	
KCPL	2012	3	524000	327	WfCk Labor-Overtime	110,848.47	
KCPL	2012	3	524900	327	WfCk Labor-Overtime	(207.01)	
KCPL	2012	3	528000	327	WfCk Labor-Overtime	44,088.61	
KCPL	2012	3	529000	327	WfCk Labor-Overtime	62,091.79	
KCPL	2012	3	530000	327	WfCk Labor-Overtime	1,028,799.01	
KCPL	2012	3	530900	327	WfCk Labor-Overtime	(1,467.88)	
KCPL	2012	3	531000	327	WfCk Labor-Overtime	56,600.45	
KCPL	2012	3	532000	327	WfCk Labor-Overtime	37,307.24	
KCPL	2012	3	920030	327	WfCk Labor-Overtime	5,182.45	
KCPL	2012	4	517000	327	WfCk Labor-Overtime	28,982.11	
KCPL	2012	4	519000	327	WfCk Labor-Overtime	17,520.16	
KCPL	2012	4	520000	327	WfCk Labor-Overtime	60,205.06	
KCPL	2012	4	523000	327	WfCk Labor-Overtime	4,645.85	
KCPL	2012	4	524000	327	WfCk Labor-Overtime	98,781.34	
KCPL	2012	4	524900	327	WfCk Labor-Overtime	(263.36)	
KCPL	2012	4	528000	327	WfCk Labor-Overtime	(54,445.02)	
KCPL	2012	4	529000	327	WfCk Labor-Overtime	33,842.15	
KCPL	2012	4	530000	327	WfCk Labor-Overtime	(163,663.73)	
KCPL	2012	4	530900	327	WfCk Labor-Overtime	(1,859.97)	
KCPL	2012	4	531000	327	WfCk Labor-Overtime	29,034.99	
KCPL	2012	4	532000	327	WfCk Labor-Overtime	19,673.66	
KCPL	2012	4	920030	327	WfCk Labor-Overtime	884.62	
KCPL	2012	5	517000	327	WfCk Labor-Overtime	25,152.28	
KCPL	2012	5	519000	327	WfCk Labor-Overtime	9,147.84	
KCPL	2012	5	520000	327	WfCk Labor-Overtime	62,426.24	
KCPL	2012	5	523000	327	WfCk Labor-Overtime	4,698.19	
KCPL	2012	5	524000	327	WfCk Labor-Overtime	129,701.77	
KCPL	2012	5	524900	327	WfCk Labor-Overtime	(802.64)	
KCPL	2012	5	528000	327	WfCk Labor-Overtime	(3,144.37)	
KCPL	2012	5	529000	327	WfCk Labor-Overtime	16,126.29	
KCPL	2012	5	530000	327	WfCk Labor-Overtime	21,273.86	
KCPL	2012	5	530900	327	WfCk Labor-Overtime	(5,802.18)	
KCPL	2012	5	531000	327	WfCk Labor-Overtime	14,195.21	
KCPL	2012	5	532000	327	WfCk Labor-Overtime	10,051.00	
KCPL	2012	5	920030	327	WfCk Labor-Overtime	1,403.41	
KCPL	2012	6	517000	327	WfCk Labor-Overtime	41,789.04	
KCPL	2012	6	519000	327	WfCk Labor-Overtime	18,329.61	
KCPL	2012	6	520000	327	WfCk Labor-Overtime	90,384.44	
KCPL	2012	6	523000	327	WfCk Labor-Overtime	7,414.95	
KCPL	2012	6	524000	327	WfCk Labor-Overtime	73,990.83	
KCPL	2012	6	524900	327	WfCk Labor-Overtime	(1,703.80)	
KCPL	2012	6	528000	327	WfCk Labor-Overtime	(17,038.33)	
KCPL	2012	6	529000	327	WfCk Labor-Overtime	21,354.32	
KCPL	2012	6	530000	327	WfCk Labor-Overtime	22,272.40	
KCPL	2012	6	530900	327	WfCk Labor-Overtime	(13,113.59)	
KCPL	2012	6	531000	327	WfCk Labor-Overtime	19,646.22	
KCPL	2012	6	532000	327	WfCk Labor-Overtime	14,084.18	
KCPL	2012	6	920030	327	WfCk Labor-Overtime	2,850.11	
						4,943,494.44	4,943,494.44
						TOTAL	9,445,157.19
				3.5 Years			3.50
				3.5 Year Average - WCNOC OT			2,698,616.34

Note: The prior year dollars are inflated to 2012 dollars based on the assumption of a 3.00% average pay increase each year.

ADJ 1 The Wolf Creek overtime entry for November was booked incorrectly. The October numbers were inadvertently duplicated in the November entry. The adjustment shown here is the net effect of having the correct November numbers recorded to resource category 327.

ADJ 2 This adjustment is to remove overtime dollars related to the refueling outages at Wolf Creek. These dollars are recorded to the GL in resource category 327, however, when the deferral entry is done

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WCNOC Annualized Overtime
Charged to O&M (except account 530950)

Unit	Year	Period	Account	Category	Descr	Sum Amount	Equivalent 2012 Dollars

they are recorded to category 641.

ADJ 3 Removing overtime dollars related to the refueling outages at Wolf Creek. This adjustment removes the amortization entries from Outage 17 which were booked to category 641 from Nov-09 through Apr-11. They should have been booked to resource category 327. The detail for 2011 has been corrected.

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12-months ended June 2012

06/30/12 Annualized	Reference	KCPL Only	KCPL + WCNOC
KCP&L Annualized Regular Payroll (gross payroll)	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary	243,001,034	243,001,034
WCNOC Annualized Regular Payroll	CS-50 Payroll Annualization KCPL-Direct.xls/KCPL Summary		41,132,853
		243,001,034	284,133,887
Payroll billed to Joint Partners		16,178,174	16,178,174
Percent to Joint Partners	Apply to consolidated GPE before allocation between KCPL-GMO	6.66%	5.69%

Actual 12 Mo Ended 06-2012 Total Labor, Incl Overtime	Reference: KCPL COSCLAS	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
Charged or Cleared to Electric O&M	Total Schedule 4 O&M Expenses	119,780,357	167,113,960	47,333,603
	Add: Construction Accounting Iatan 2 deferral in account 182502	578,512	578,512	
		120,358,869	167,692,472	47,333,603
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(11,855,378)	(23,059,573)	(11,204,195)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		108,503,491	144,632,899	36,129,408
Actual 12 Months Ended 06-2012 Total Labor	Column 24, O&M/Const/Rem/Oth Total	166,578,604	217,499,024	50,920,420
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		724,056	724,056	
		167,302,660	218,223,080	50,920,420
Less: Amounts not loaded for benefits				
Additional Overtime related to Billing Work Orders				
Overtime	Resource categories: 323,324 for KCPL and 327 for WCNOC	(18,950,149)	(30,611,422)	(11,661,273)
Mutual Storm Assistance labor omitted from CLASCOS Rpt A/C 1861xx		(526,091)	(526,091)	
	Est WC Capitalized OT based on 91.17% (see below)		(883,126)	(883,126)
Actual 12 Mo Ended 06-2012 O&M Labor, excl labor not subject to benefit loading		147,826,420	186,202,441	38,376,021

Summary of ElectricO&M Rates	KCPL + Share of GPES	KCPL + Share of GPES + WCNOC	WCNOC Only
For Costs Related To Straight Time Labor			
To O&M but excluding WCNOC - per staff agreement	73.40%	77.68%	94.15%
To Construction/Other, excl WCNOC	26.60%	22.32%	5.85%
For Costs Related To Labor Incl Overtime			
To O&M (incl overtime) but excluding WCNOC	71.94%	76.84%	92.96%
To Construction/Other, incl overtime, but excl WCNOC	28.06%	23.16%	7.04%

Kansas City Power & Light

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	Step Up	Prem	Rest Per	Total
KCPL Costs	2,575,690.90	216,944.66	964,792.01	3,757,427.58
Partners Share	561,325.51	24.60	80,469.44	641,819.55
Subtotal	2,014,365.39	216,920.06	884,322.57	3,115,608.03
KCPL % of Total Company Labor	65.73%	65.73%	65.73%	
KCPL portion of total cost	1,324,042	142,582	581,265	2,047,889
Transfer %	68.39%	68.39%	68.39%	68.39%
Total with O&M Allocation	905,513	97,512	397,527	1,400,551

Total Cost allocation by GL BU (Alloc % Summary)

GL BU	%
KCPL	65.73%
MOPUB	23.72%
SJLP	10.46%
GPE & Non-Reg	0.08%

Step Up, Prem, Rest Period reflect 12 months from July 2011 through June 2012.

DATA REQUEST– Set KCC_20120712
Case: 12-KCPE-764-RTS
Date of Response: 07/25/2012
Information Provided By: N/A
Requested by: Grady Justin

Question No. : 0261

Regarding the workpapers provided in support of Adjustment NO. CS-49
On Tab "49.1 Summary", there are 10 employee positions listed between lines 1 and 2 of this workpaper. Please provide the following regarding these positions:

1. Has KCPL hired any of these new employees?
2. If so, please list each employee's annual salary, employee I.D. #, date of hire, and title.
3. If these employees have not been hired, please state KCPL's anticipated hire date of these employees.

Response:
The Adjustment No. CS-49 Distribution Field Intelligence and Technical Support (DFITS) represents KCP&L's request to the Commission to include in KCP&L's revenue requirement the Kansas jurisdictional share of costs for establishing, training, and sustaining a new technical work group, as presented in Mr. Herdegen's testimony.

The Adjustment No. CS-49, tab 49.1, reflects the proposed addition of 10 new positions to fulfill the request for the new technical work group deal with high-tech distribution automation, as presented in Mr. Herdegen's testimony. No amounts will be expended until the Company receives Commission approval for this program.

Attachment: Q0261_KCC_Verification.pdf

DATA REQUEST– Set KCC_20120712
Case: 12-KCPE-764-RTS
Date of Response: 07/25/2012
Information Provided By: N/A
Requested by: Grady Justin

Question No. : 0262

Regarding the workpapers provided in support of Adjustment NO. CS-49, please provide the following:
On Tab "49.1 Summary", lines 6 and 7 there are lines for "On-going training", and "Training support".
Please provide a listing by month, by FERC account, of the costs incurred during 2012 through June 30, 2012, related to these two categories specifically for new employees hired for the DFITS group.

Response:
The Adjustment No. CS-49 Distribution Field Intelligence and Technical Support represents KCP&L's request to the Commission to include in KCP&L's revenue requirement the Kansas jurisdictional share of costs for establishing, training, and sustaining a new technical work group, as presented in Mr. Herdegen's testimony.

Adjustment No. CS-49, tab 49.1, line 6 reflects those projected training costs to support the new positions. The training will allow the new positions to adequately support the high-tech distribution automation equipment. In line 7, the training costs reflect the projected cost of training support for these new positions. The training support may utilize internal as well as external instructional resources. No amounts will be expended until the Company receives Commission approval for this program.

Attachment: Q0262_KCC_Verification.pdf

DATA REQUEST– Set KCC_20120716
Case: 12-KCPE-764-RTS
Date of Response: 08/07/2012
Information Provided By: N/A
Requested by: Baldry Bill

Question No. : 0282A

Amended

The Proxy, dated March 21, 2012, page 28 discusses that management moved two 2012 maintenance outages to 2011 due to flooding along the Missouri River.

1. Please describe each 2012 maintenance outage moved to 2011, the various general ledger accounts the outage was recorded in, and the related dollar amounts.

2. Please provide the number of scheduled maintenance outages for 2011, a description of the outage, and related dollar amount for each outage.

3. Of the maintenance outages scheduled for 2011, please list the maintenance outages performed in 2011, the related dollar amount, and the general ledger accounts each maintenance outage performed was recorded in.

Response:
This response amends/updates KCP&L's original response to KCC Data Request No. 282.

The attached files have been amended to show KCP&L's ownership percentage.

Attachments:
Q0282A 1_Fall Outages Moved to 2011_Summary.xls
Q0282A 2_Supply Scheduled Maint Outages_2011.xls
Q0282A 3_Supply Scheduled Maint Outages Performed_2011_Summary.xls
Q0282A_KCC_Verification.pdf

2012 Maintenance Outages moved to 2011

Plant	Imp. Proj. Name	Imp. Proj. Nbr.	Acct	Labor/OHLAB	Other	Total	KCPL % Share	KCPL % Share Labor/OHLAB	KCPL % Share Other	KCPL % Share Total
Iatan	Iatan 1 Fall Outage	111-7	500000	5,996	26,811	32,807	70.00%	4,197	18,768	22,965
			512004	1,278	42,739	44,018	70.00%	895	29,918	30,812
			512005	43	86	129	70.00%	30	60	90
			512006	8,774	690	9,464	70.00%	6,142	483	6,625
			512007	49,600	126,512	176,112	70.00%	34,720	88,558	123,279
			512008	827	15	842	70.00%	579	11	590
			512010	16,736	12,548	29,284	70.00%	11,715	8,784	20,499
			512011	61,518	429,669	491,187	70.00%	43,063	300,768	343,831
			512012	3,838	-	3,838	70.00%	2,686	-	2,686
			512013	14,351	39,681	54,032	70.00%	10,046	27,777	37,822
			513001	32,449	95,485	127,934	70.00%	22,715	66,839	89,554
			513002	1,366	9,839	11,205	70.00%	956	6,887	7,844
			513006	9,402	7,476	16,879	70.00%	6,582	5,233	11,815
			570002	791	225	1,016	70.00%	554	157	711
			708144	17,634	-	17,634	70.00%	12,344	-	12,344
			926511	58,337	-	58,337	70.00%	40,836	-	40,836
Iatan	Iatan 1 Fall Outage Total	111-7 Total		282,941	791,777	1,074,718	70.00%	198,059	554,244	752,302
Iatan	Iatan 2 Fall Outage	211-5	500000	49,027	2,931	51,959	54.71%	26,823	1,604	28,427
			502012	13,514	886	14,400	54.71%	7,393	485	7,878
			511001	244	71,699	71,943	54.71%	133	39,226	39,360
			511002	-	38	38	54.71%	-	21	21
			512003	-	3,244	3,244	54.71%	-	1,775	1,775
			512004	8,945	268,226	277,171	54.71%	4,894	146,747	151,640
			512006	16,201	38,958	55,160	54.71%	8,864	21,314	30,178
			512007	42,103	121,875	163,978	54.71%	23,035	66,678	89,712
			512008	11,522	134,469	145,991	54.71%	6,304	73,568	79,872
			512010	52,642	253,815	306,456	54.71%	28,800	138,862	167,662
			512011	48,449	716,600	765,048	54.71%	26,506	392,052	418,558
			512012	5,762	3,723	9,485	54.71%	3,152	2,037	5,189
			512013	35,779	52,835	88,614	54.71%	19,575	28,906	48,481
			512015	27,655	27,121	54,776	54.71%	15,130	14,838	29,968
			513001	54,429	83,412	137,840	54.71%	29,778	45,634	75,413
			513003	5,206	3,040	8,245	54.71%	2,848	1,663	4,511
			513006	21,728	141,180	162,908	54.71%	11,887	77,240	89,127
			708144	33,990	-	33,990	54.71%	18,596	-	18,596
			926511	107,785	-	107,785	54.71%	58,969	-	58,969
Iatan	Iatan 2 Fall Outage Total	211-5 Total		534,979	1,924,051	2,459,030	54.71%	292,687	1,052,648	1,345,335

Year	2011
Plant	(All)

100% Ownership

Sum of Sum Amount		Res Cat Descr					
Proj	Acct	Contractors-Labor	Contractors-Materials	Cost of Material	Labor-Overtime-Non Manage	Labor-Str Time-Non Manage	Grand Total
35-OUTAGE	512007	25,000					25,000
	512011	886,000	325,000				1,211,000
	512013	270,000	55,000				325,000
	513001	220,000	25,000	130,337			375,337
	513003			55,000			55,000
35-OUTAGE Total		1,401,000	405,000	185,337			1,991,337
41-OUTAGE	512011	250,000					250,000
	512013	150,000					150,000
41-OUTAGE Total		400,000					400,000
42-OUTAGE	512011	950,000		335,000	300,596	84,000	1,669,596
	512013	150,000					150,000
	513001	1,200,000					1,200,000
42-OUTAGE Total		2,300,000		335,000	300,596	84,000	3,019,596
43-OUTAGE	512011	156,000					156,000
	512013	84,000					84,000
43-OUTAGE Total		240,000					240,000
51-OUTAGE	512005	250,000					250,000
	512011	6,000,000					6,000,000
	512013	250,000					250,000
	513001	500,000					500,000
51-OUTAGE Total		7,000,000					7,000,000
71-OUTAGE	510000	1,190,000		210,000			1,400,000
71-OUTAGE Total		1,190,000		210,000			1,400,000
72-OUTAGE	510000	3,638,478		642,084			4,280,562
72-OUTAGE Total		3,638,478		642,084			4,280,562
Grand Total		16,169,478	405,000	1,372,421	300,596	84,000	18,331,495

Year	2011
Plant	(All)

KCPL % Share

KCPL % Ownership

Sum of Sum Amount		Res Cat Descr					
Proj	Acct	Contractors-Labor	Contractors-Materials	Cost of Material	Labor-Overtime-Non Manage	Labor-Str Time-Non Manage	Grand Total

KCPL Scheduled Maintenance Outages 2011

Plant	Imp. Proj. Name	Imp. Proj. Nbr.	Acct	100% Ownership Labor/OHLAB	100% Ownership Other	100% Ownership Total	KCPL % Share	KCPL % Share Labor/OHLAB	KCPL % Share Other	KCPL % Share Total
Hawthorn	2011 Planned Outage	35-11-020	501506	864	-	864	100%	864	-	864
			501510	1,206	5	1,212	100%	1,206	5	1,212
			502001	18,229	42	18,271	100%	18,229	42	18,271
			502012	2,328	13	2,341	100%	2,328	13	2,341
			502013	1,111	12	1,123	100%	1,111	12	1,123
			505011	1,366	51	1,417	100%	1,366	51	1,417
			510000	22,126	25,597	47,724	100%	22,126	25,597	47,724
			511001	7,453	46,272	53,725	100%	7,453	46,272	53,725
			512001	1,413	28,966	30,379	100%	1,413	28,966	30,379
			512004	26,194	131,431	157,625	100%	26,194	131,431	157,625
			512005	1,022	12,092	13,113	100%	1,022	12,092	13,113
			512006	15,942	32,965	48,906	100%	15,942	32,965	48,906
			512007	33,811	50,289	84,100	100%	33,811	50,289	84,100
			512010	29,829	42,215	72,044	100%	29,829	42,215	72,044
			512011	110,813	681,062	791,874	100%	110,813	681,062	791,874
			512012	1,071	118	1,189	100%	1,071	118	1,189
			512013	28,735	217,444	246,179	100%	28,735	217,444	246,179
			513001	118,750	556,970	675,719	100%	118,750	556,970	675,719
			513002	16,268	8,079	24,346	100%	16,268	8,079	24,346
			513003	9,442	24,695	34,137	100%	9,442	24,695	34,137
			513006	21,427	30,284	51,710	100%	21,427	30,284	51,710
			570002	168	-	168	100%	168	-	168
			926511	111,341	-	111,341	100%	111,341	-	111,341
Hawthorn	2011 Planned Outage Total			580,906	1,888,600	2,469,506	100%	580,906	1,888,600	2,469,506
Hawthorn	2011 Spring Outage-additional work	35-11-021	510000	61,158	-	61,158	100%	61,158	-	61,158
			512001	1,074	6,769	7,843	100%	1,074	6,769	7,843
			512004	3,112	6,127	9,239	100%	3,112	6,127	9,239
			512005	-	9,439	9,439	100%	-	9,439	9,439
			512007	-	1,461	1,461	100%	-	1,461	1,461
			512008	126	-	126	100%	126	-	126
			512010	23,250	12,666	35,916	100%	23,250	12,666	35,916
			512011	-	6,502	6,502	100%	-	6,502	6,502
			512012	668	-	668	100%	668	-	668
			512013	738	58,922	59,661	100%	738	58,922	59,661
			513001	4,116	41,213	45,329	100%	4,116	41,213	45,329
			926511	18,236	-	18,236	100%	18,236	-	18,236
Hawthorn	2011 Spring Outage-additional work Total			112,479	143,099	255,578	100%	112,479	143,099	255,578
Montrose	Scheduled Outage	41-11-001	510000	7,191	179	7,370	100%	7,191	179	7,370
			512004	4,712	27,268	31,980	100%	4,712	27,268	31,980
			512006	4,293	171,102	175,395	100%	4,293	171,102	175,395
			512007	1,076	-	1,076	100%	1,076	-	1,076
			512010	16,279	68,640	84,920	100%	16,279	68,640	84,920
			512011	40,721	196,383	237,104	100%	40,721	196,383	237,104
			512013	9,499	45,258	54,757	100%	9,499	45,258	54,757
			512015	5,101	6,416	11,518	100%	5,101	6,416	11,518
			513001	29,119	54,271	83,390	100%	29,119	54,271	83,390
			926511	29,382	-	29,382	100%	29,382	-	29,382
Montrose	Scheduled Outage Total			147,373	569,517	716,891	100%	147,373	569,517	716,891
Montrose	Turbine Overhaus	42-11-001	502001	6,196	1,764	7,960	100%	6,196	1,764	7,960
			510000	29,128	1,200	30,329	100%	29,128	1,200	30,329
			511001	5,212	5,508	10,720	100%	5,212	5,508	10,720
			512004	3,348	152,167	155,515	100%	3,348	152,167	155,515
			512006	19,103	55,648	74,751	100%	19,103	55,648	74,751
			512007	8,603	3,885	12,487	100%	8,603	3,885	12,487
			512010	29,273	151,359	180,632	100%	29,273	151,359	180,632
			512011	241,493	1,008,363	1,249,855	100%	241,493	1,008,363	1,249,855
			512013	50,131	118,710	168,841	100%	50,131	118,710	168,841
			512015	1,678	1,466	3,144	100%	1,678	1,466	3,144
			513001	37,013	791,046	828,059	100%	37,013	791,046	828,059
			513002	6,155	226	6,381	100%	6,155	226	6,381
			513003	16,765	10,416	27,181	100%	16,765	10,416	27,181
			926511	117,386	-	117,386	100%	117,386	-	117,386
Montrose	Turbine Overhaus Total			571,484	2,301,756	2,873,239	100%	571,484	2,301,756	2,873,239
Montrose	Sechedule Outage	43-11-001	510000	6,609	4,172	10,780	100%	6,609	4,172	10,780
			512004	1,562	20,181	21,743	100%	1,562	20,181	21,743
			512006	17,657	43,746	61,403	100%	17,657	43,746	61,403
			512007	1,782	791	2,573	100%	1,782	791	2,573
			512010	5,106	4,753	9,858	100%	5,106	4,753	9,858
			512011	45,200	174,007	219,207	100%	45,200	174,007	219,207
			512013	22,524	48,291	70,815	100%	22,524	48,291	70,815
			512015	1,105	182	1,286	100%	1,105	182	1,286
			513001	23,302	95,375	118,677	100%	23,302	95,375	118,677
			926511	31,720	-	31,720	100%	31,720	-	31,720
Montrose	Sechedule Outage Total			156,565	391,497	548,063	100%	156,565	391,497	548,063
LaCygne	UNIT 1 FALL SCHEDULED OUTAGE ADD ON WORK SCOPE	71-10002-1	510000	-	5,771	5,771	50.00%	-	2,886	2,886
			511002	8,136	4,276	12,413	50.00%	4,068	2,138	6,206
			512001	-	3,492	3,492	50.00%	-	1,746	1,746
			512004	2,752	4,261	7,013	50.00%	1,376	2,130	3,507
			512007	6,490	21,955	28,445	50.00%	3,245	10,978	14,223
			512009	995	24,936	25,931	50.00%	498	12,468	12,966
			512010	15,025	9,284	24,309	50.00%	7,512	4,642	12,155
			512011	164,649	535,470	700,120	50.00%	82,325	267,735	350,060
			512013	4,530	90,855	95,185	50.00%	2,265	45,327	47,592
			512015	4,063	720	4,783	50.00%	2,032	360	2,391
			513001	13,485	6,679	20,164	50.00%	6,743	3,339	10,082
			570002	-	45	45	50.00%	-	22	22
			926511	43,031	-	43,031	50.00%	21,516	-	21,516
LaCygne	UNIT 1 FALL SCHEDULED OUTAGE ADD ON WORK SCOPE Total			263,157	707,545	970,702	50.00%	131,579	353,772	485,351
LaCygne	UNIT 2 SCHEDULED OUTAGE, FALL 2011	72-11001	501509	3,653	3,878	7,531	50.00%	1,826	1,939	3,765
			502012	314	-	314	50.00%	157	-	157
			505001	-	505	505	50.00%	-	253	253
			505011	-	1,644	1,644	50.00%	-	822	822
			510000	123,475	471,560	595,035	50.00%	61,738	235,780	297,518
			512002	15,302	3,165	18,467	50.00%	7,651	1,583	9,233
			512004	9,320	61,084	70,404	50.00%	4,660	30,542	35,202

			512005	42,074	60,788	102,862	50.00%	21,037	30,394	51,431
			512006	3,772	14,434	18,207	50.00%	1,886	7,217	9,103
			512007	48,703	113,060	161,762	50.00%	24,351	56,530	80,881
			512009	2,239	588	2,827	50.00%	1,120	294	1,413
			512010	33,428	38,657	72,085	50.00%	16,714	19,328	36,042
			512011	157,454	1,242,224	1,399,678	50.00%	78,727	621,112	699,839
			512013	5,151	266,948	272,099	50.00%	2,576	133,474	136,050
			512015	542	548	1,090	50.00%	271	274	545
			513001	71,040	359,545	430,585	50.00%	35,520	179,773	215,293
			513003	37,215	1,717	38,932	50.00%	18,608	858	19,466
			513006	4,097	9,055	13,151	50.00%	2,048	4,527	6,576
			926511	149,582	-	149,582	50.00%	74,791	-	74,791
LaCygne	UNIT 2 SCHEDULED OUTAGE, FALL 2011 Total			707,361	2,649,400	3,356,761	50.00%	353,680	1,324,700	1,678,380
Iatan	IATAN UNIT 1 2011 BOILER INSPECTION	51-11-640	500000	39,696	186,761	226,457	70.00%	27,787	130,733	158,520
			511001	-	3,097	3,097	70.00%	-	2,168	2,168
			512001	2,622	39,675	42,297	70.00%	1,835	27,773	29,608
			512002	174	12,942	13,116	70.00%	122	9,060	9,181
			512004	14,062	88,129	102,191	70.00%	9,844	61,690	71,534
			512005	110,127	306,142	416,269	70.00%	77,089	214,299	291,388
			512006	49,853	349,092	398,946	70.00%	34,897	244,365	279,262
			512007	49,656	149,060	198,716	70.00%	34,760	104,342	139,102
			512008	24,208	71,558	95,766	70.00%	16,945	50,091	67,036
			512010	79,735	226,043	305,778	70.00%	55,815	158,230	214,045
			512011	187,542	545,937	733,479	70.00%	131,279	382,156	513,435
			512013	45,994	343,494	389,488	70.00%	32,196	240,446	272,642
			512015	372	19,652	20,024	70.00%	260	13,757	14,017
			513001	150,931	452,836	603,767	70.00%	105,652	316,985	422,637
			513002	225	580	805	70.00%	158	406	563
			513003	111	61,311	61,423	70.00%	78	42,918	42,996
			513004	342	-	342	70.00%	239	-	239
			513006	30,748	131,339	162,087	70.00%	21,523	91,937	113,461
			514001	2,246	415	2,661	70.00%	1,572	291	1,863
			708144	64,439	-	64,439	70.00%	45,107	-	45,107
			926511	191,919	-	191,919	70.00%	134,344	-	134,344
Iatan	IATAN UNIT 1 2011 BOILER INSPECTION Total			1,045,003	2,988,065	4,033,068	70.00%	731,502	2,091,646	2,823,147
Iatan	Iatan 1 Fall Outage	111-7	500000	5,996	26,811	32,807	70.00%	4,197	18,768	22,965
			512004	1,278	42,739	44,018	70.00%	895	29,918	30,812
			512005	43	86	129	70.00%	30	60	90
			512006	8,774	690	9,464	70.00%	6,142	483	6,625
			512007	49,600	126,512	176,112	70.00%	34,720	88,558	123,279
			512008	827	15	842	70.00%	579	11	590
			512010	16,736	12,548	29,284	70.00%	11,715	8,784	20,499
			512011	61,518	429,669	491,187	70.00%	43,063	300,768	343,831
			512012	3,838	-	3,838	70.00%	2,686	-	2,686
			512013	14,351	39,681	54,032	70.00%	10,046	27,777	37,822
			513001	32,449	95,485	127,934	70.00%	22,715	66,839	89,554
			513002	1,366	9,839	11,205	70.00%	956	6,887	7,844
			513006	9,402	7,476	16,879	70.00%	6,582	5,233	11,815
			570002	791	225	1,016	70.00%	554	157	711
			708144	17,634	-	17,634	70.00%	12,344	-	12,344
			926511	56,337	-	56,337	70.00%	40,836	-	40,836
Iatan	Iatan 1 Fall Outage Total	111-7 Total		282,941	791,777	1,074,718	70.00%	198,059	554,244	752,302
Iatan	Iatan 2 Fall Outage	211-5	500000	49,027	2,931	51,959	54.71%	26,823	1,604	28,427
			502012	13,514	886	14,400	54.71%	7,393	485	7,878
			511001	244	71,699	71,943	54.71%	133	39,226	39,360
			511002	-	38	38	54.71%	-	21	21
			512003	-	3,244	3,244	54.71%	-	1,775	1,775
			512004	8,945	268,226	277,171	54.71%	4,894	146,747	151,640
			512006	16,201	38,956	55,160	54.71%	8,864	21,314	30,178
			512007	42,103	121,875	163,978	54.71%	23,035	66,678	89,712
			512008	11,522	134,469	145,991	54.71%	6,304	73,568	79,872
			512010	52,642	253,815	306,456	54.71%	28,800	138,862	167,662
			512011	48,449	716,600	765,048	54.71%	26,506	392,052	418,558
			512012	5,762	3,723	9,485	54.71%	3,152	2,037	5,189
			512013	35,779	52,835	88,614	54.71%	19,575	28,906	48,481
			512015	27,655	27,121	54,776	54.71%	15,130	14,838	29,968
			513001	54,429	83,412	137,840	54.71%	29,778	45,634	75,413
			513003	5,206	3,040	8,245	54.71%	2,848	1,663	4,511
			513006	21,728	141,180	162,908	54.71%	11,887	77,240	89,127
			708144	33,990	-	33,990	54.71%	18,596	-	18,596
			926511	107,785	-	107,785	54.71%	58,969	-	58,969
Iatan	Iatan 2 Fall Outage Total	211-5 Total		534,979	1,924,051	2,459,030	54.71%	292,687	1,052,648	1,345,335
	Total KCPL Scheduled Maintenance Outages 2011			4,402,250	14,355,307	18,757,557		3,276,316	10,671,480	13,947,796

CERTIFICATE OF SERVICE

12-KCPE-764-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 22nd day of August, 2012, to the following:

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