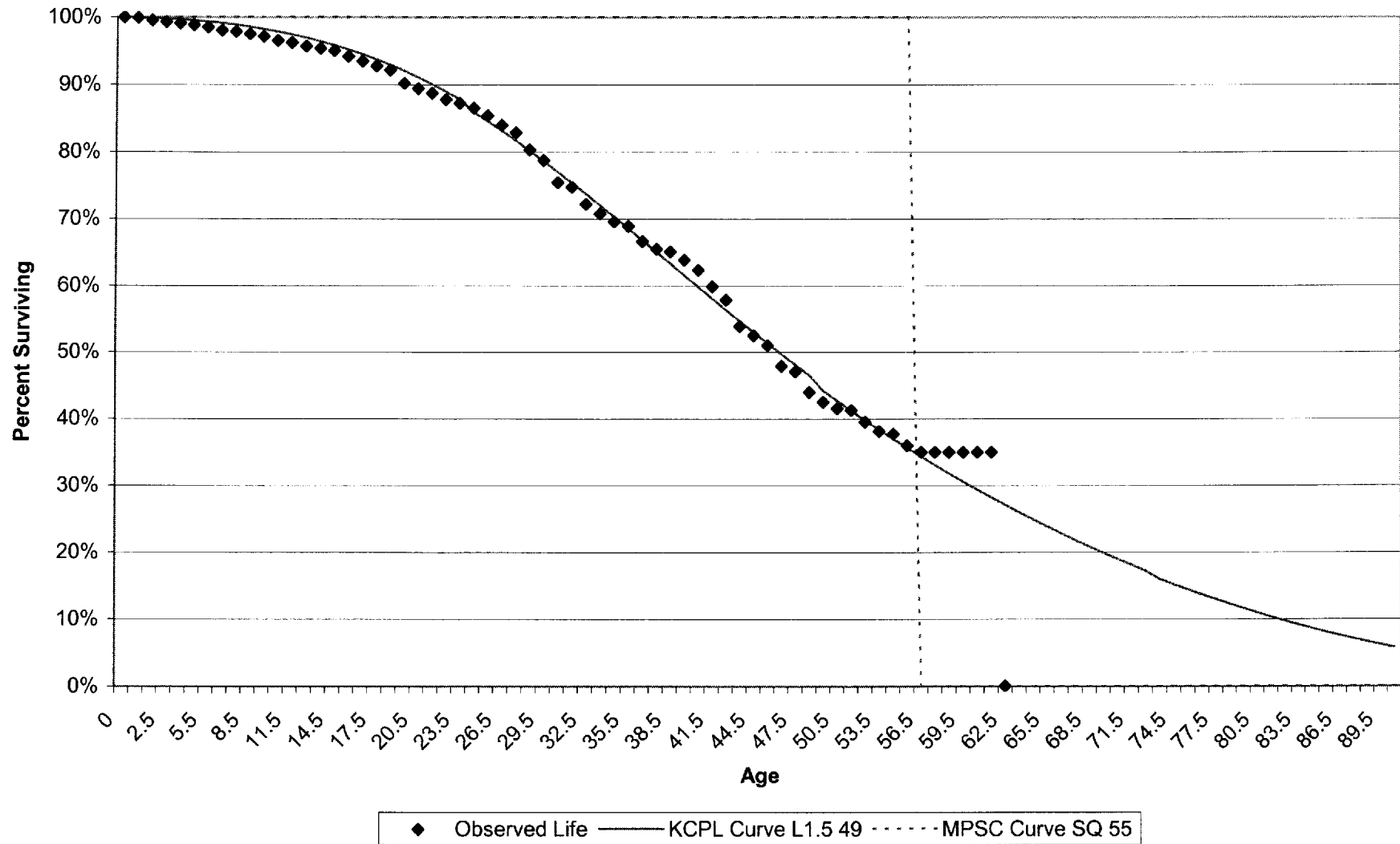


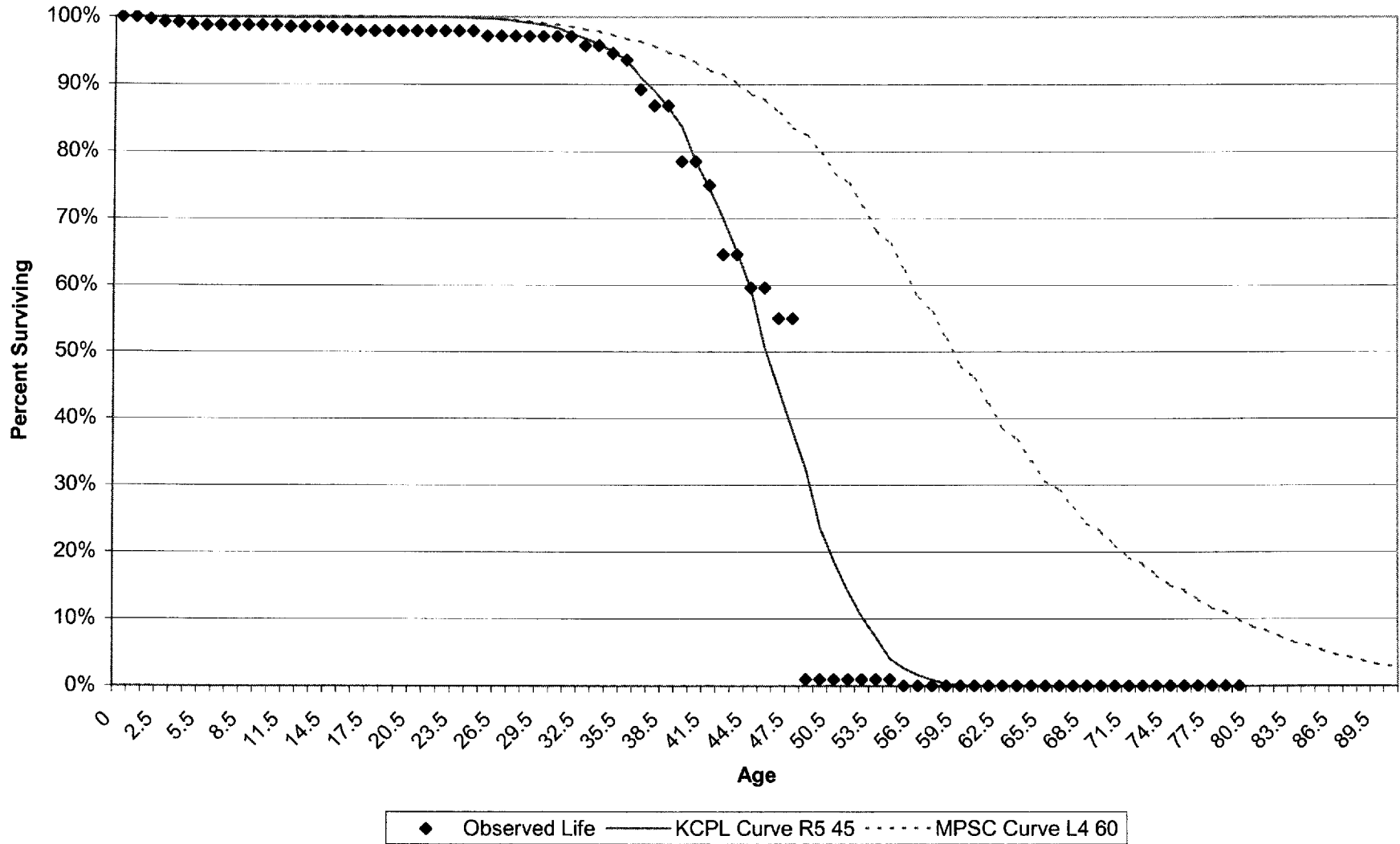
**FERC Test Calculations Using Total kWh Sales Including Off-System Sales  
Reflects Test Year 2005 KCPL kWh Sales**

		<u>Total Monthly kWh Sales KCPL</u>			
January		1,756,120,024			
February		1,425,608,325			
March		1,417,115,134			
April		1,386,792,333			
May		1,460,037,982			
June		1,764,338,664			
July		1,961,984,580			
August		1,901,106,514			
September		1,562,421,764			
October		1,700,801,361			
November		1,575,778,785			
December		1,617,653,437			
Minimum Peak	=	1,386,792,333			
Maximum Peak	=	1,961,984,580			
Summer Month Avg	=	1,797,462,881			
Other Months Avg	=	1,542,488,423			
12 Months Avg	=	1,627,479,909			
Ratio 1a = (Summer Avg) / Max	=	0.91614526			
Ratio 1b = (8-month Avg) / Max	=	0.78618784			
FERC Test 1	=	Ratio 1a - Ratio 1b	0.12995742	=	13%
FERC Test 2	=	(12 Months Avg) / Max Peak	0.82950698	=	83%
FERC Test 3	=	Min Peak / Max Peak	0.70683141	=	71%

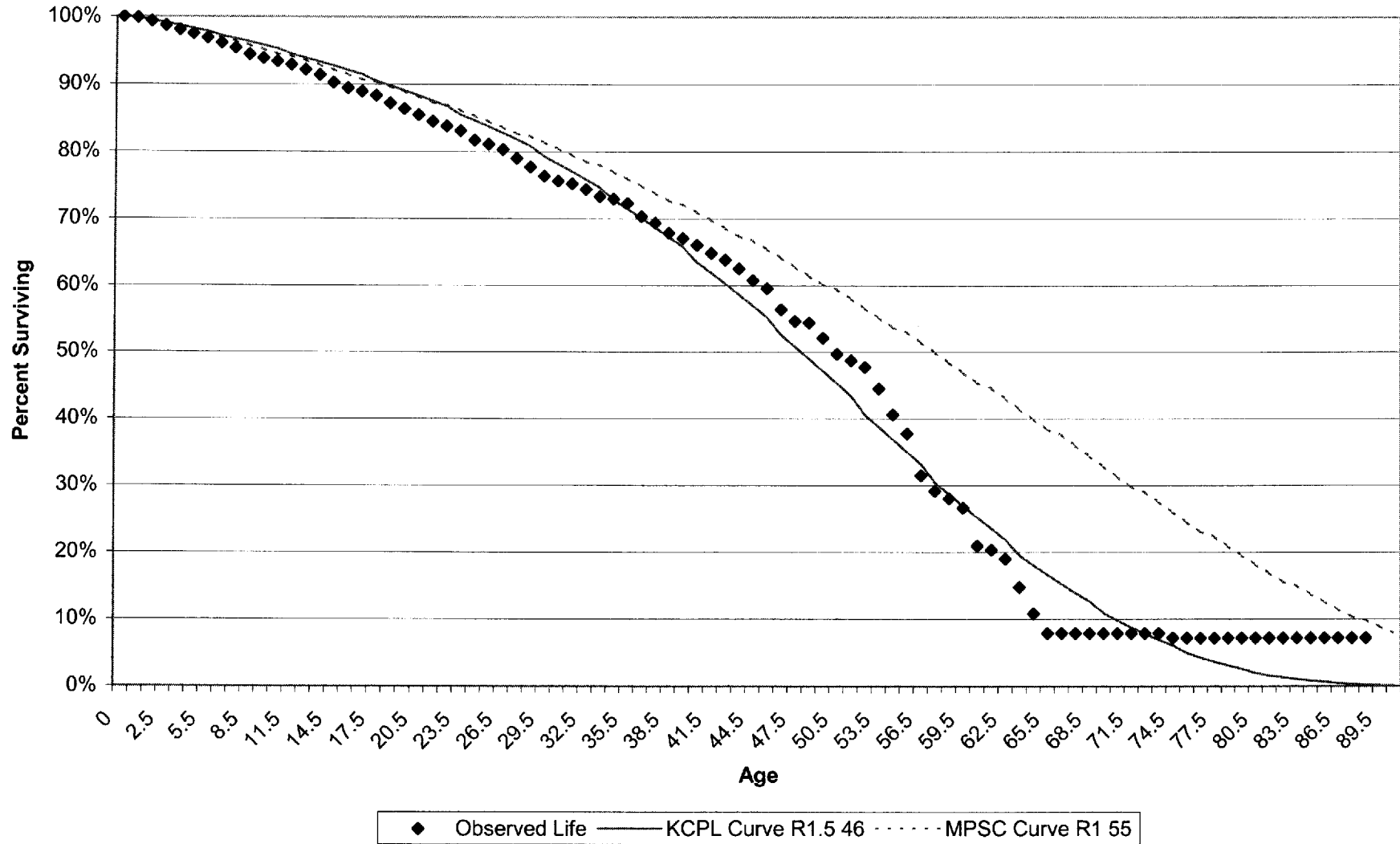
ACCOUNT 355  
 POLES AND FIXTURES



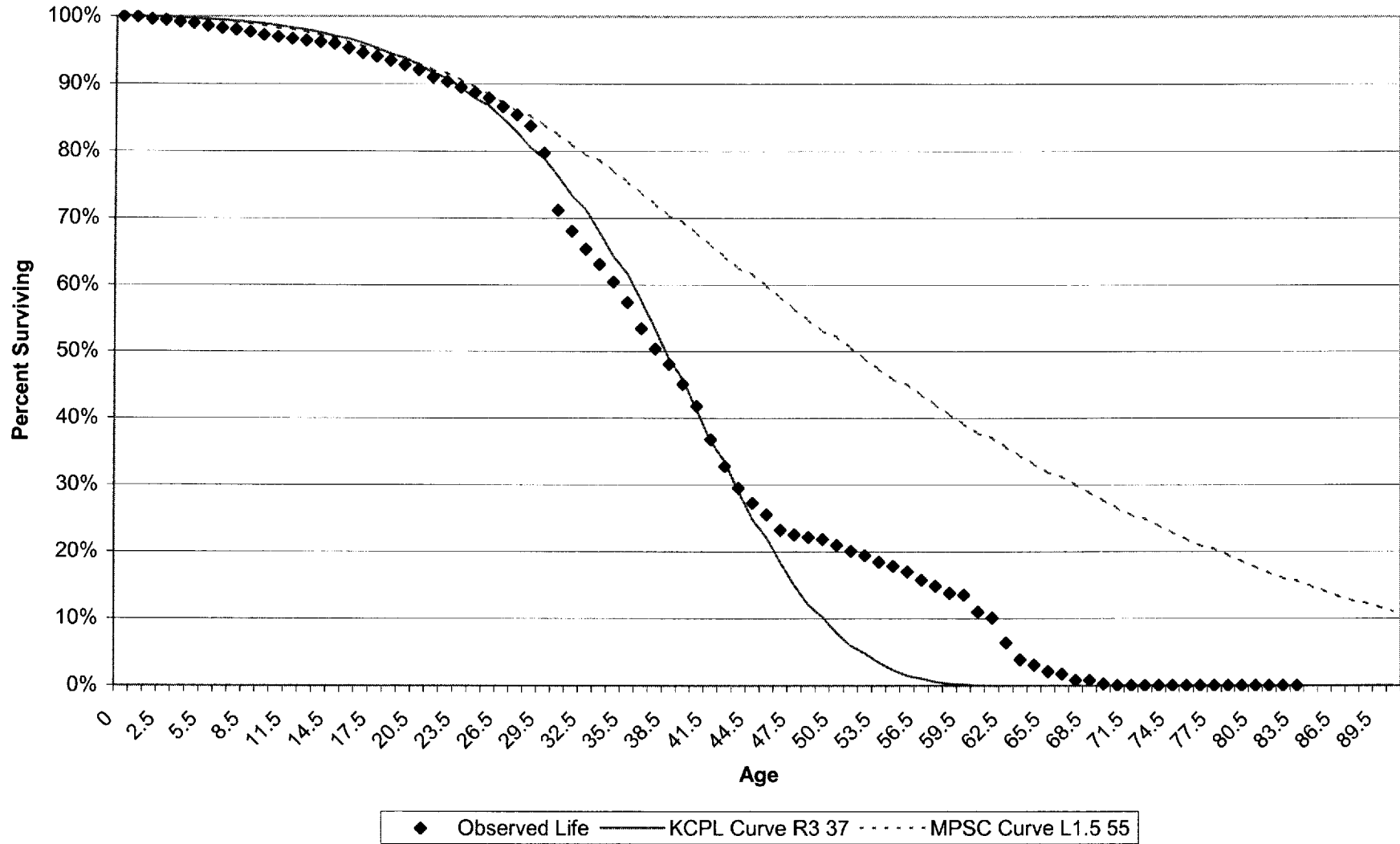
**ACCOUNT 358  
 UNDERGROUND CONDUCTORS AND DEVICES**



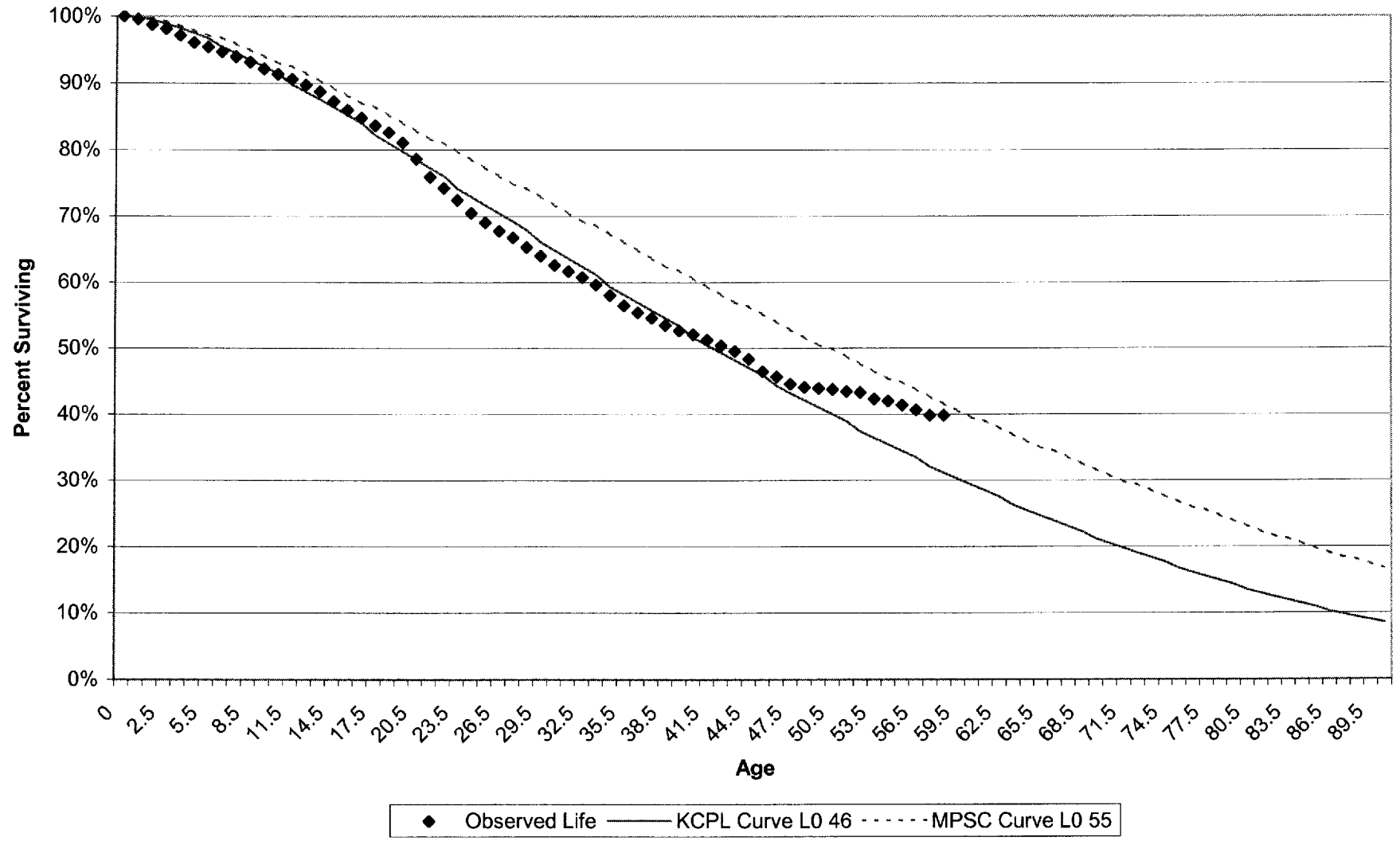
ACCOUNT 362  
STATION EQUIPMENT (Excluding Communication Equipment)



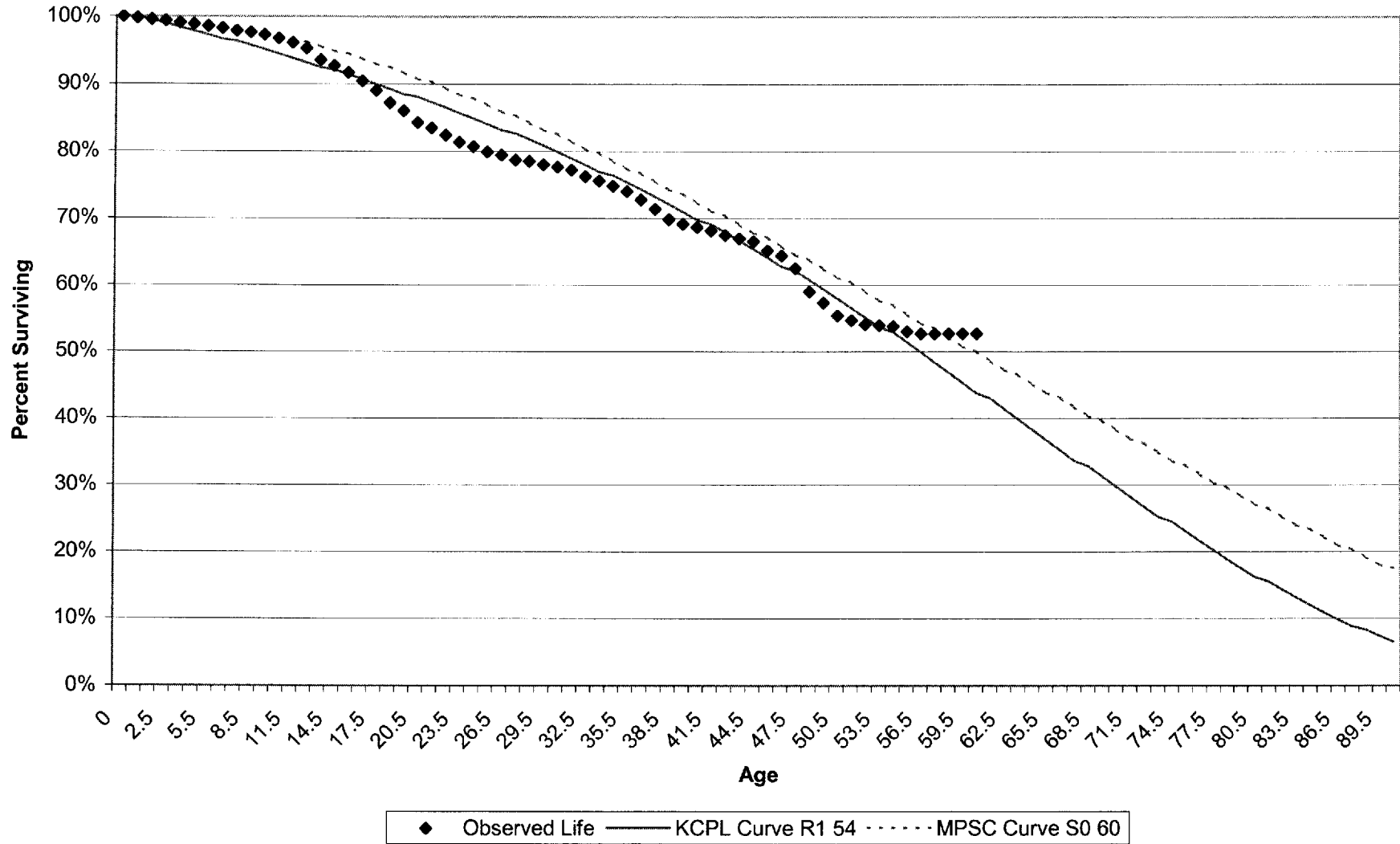
ACCOUNT 364  
POLES, TOWERS AND FIXTURES



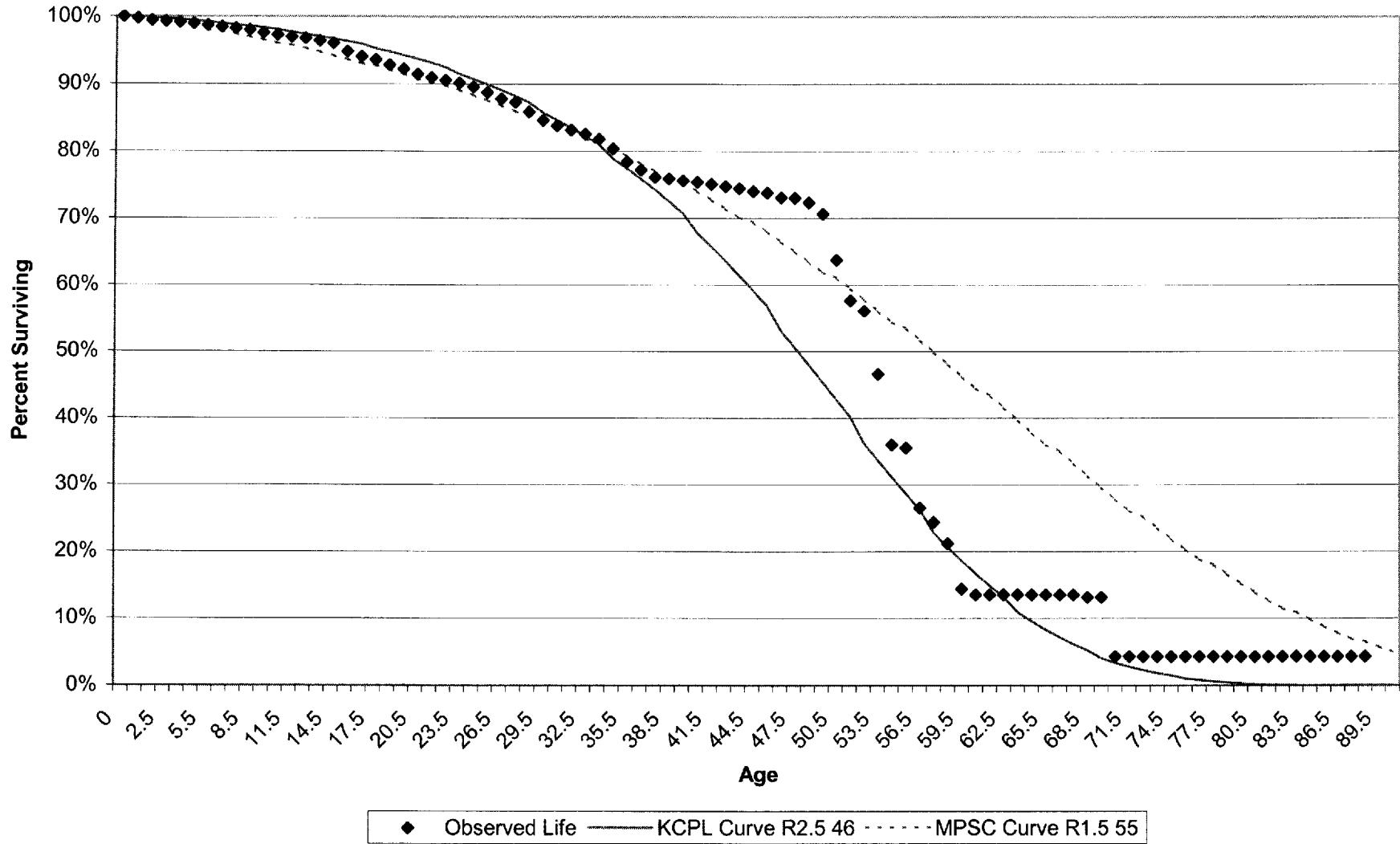
ACCOUNT 365  
OVERHEAD CONDUCTORS AND DEVICES



ACCOUNT 367  
UNDERGROUND CONDUCTORS AND DEVICES

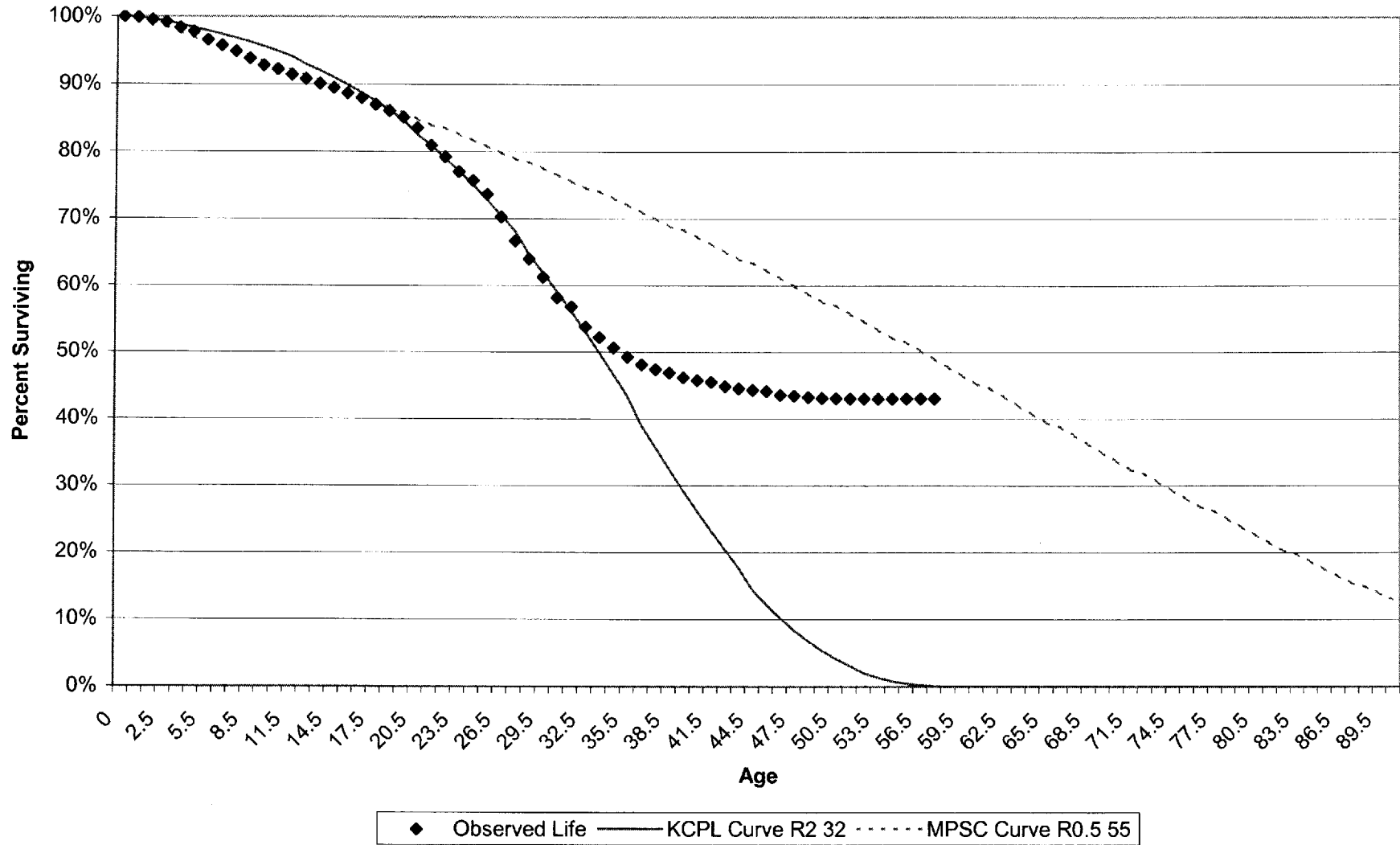


ACCOUNT 369  
SERVICES

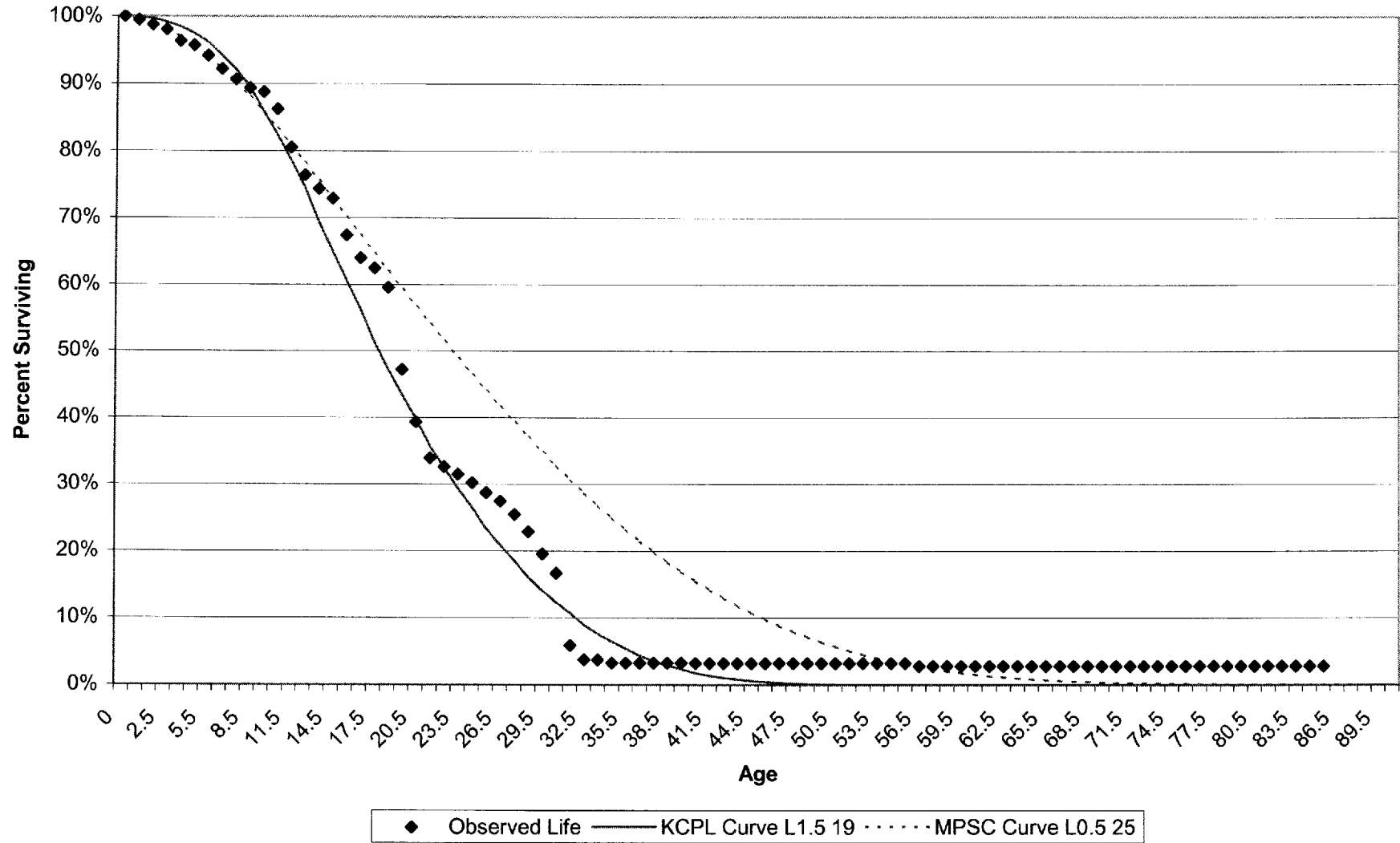




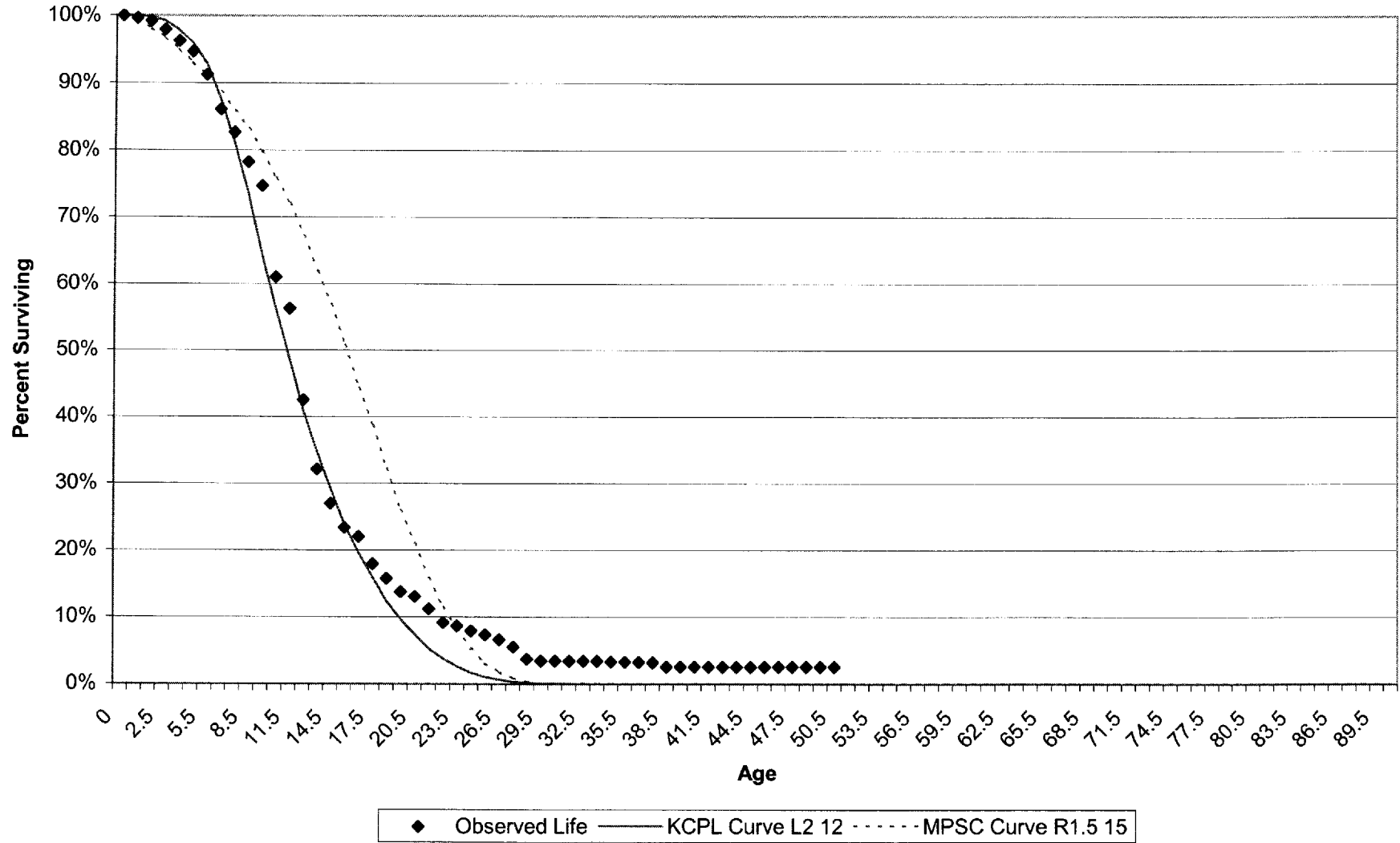
ACCOUNT 370  
METERS



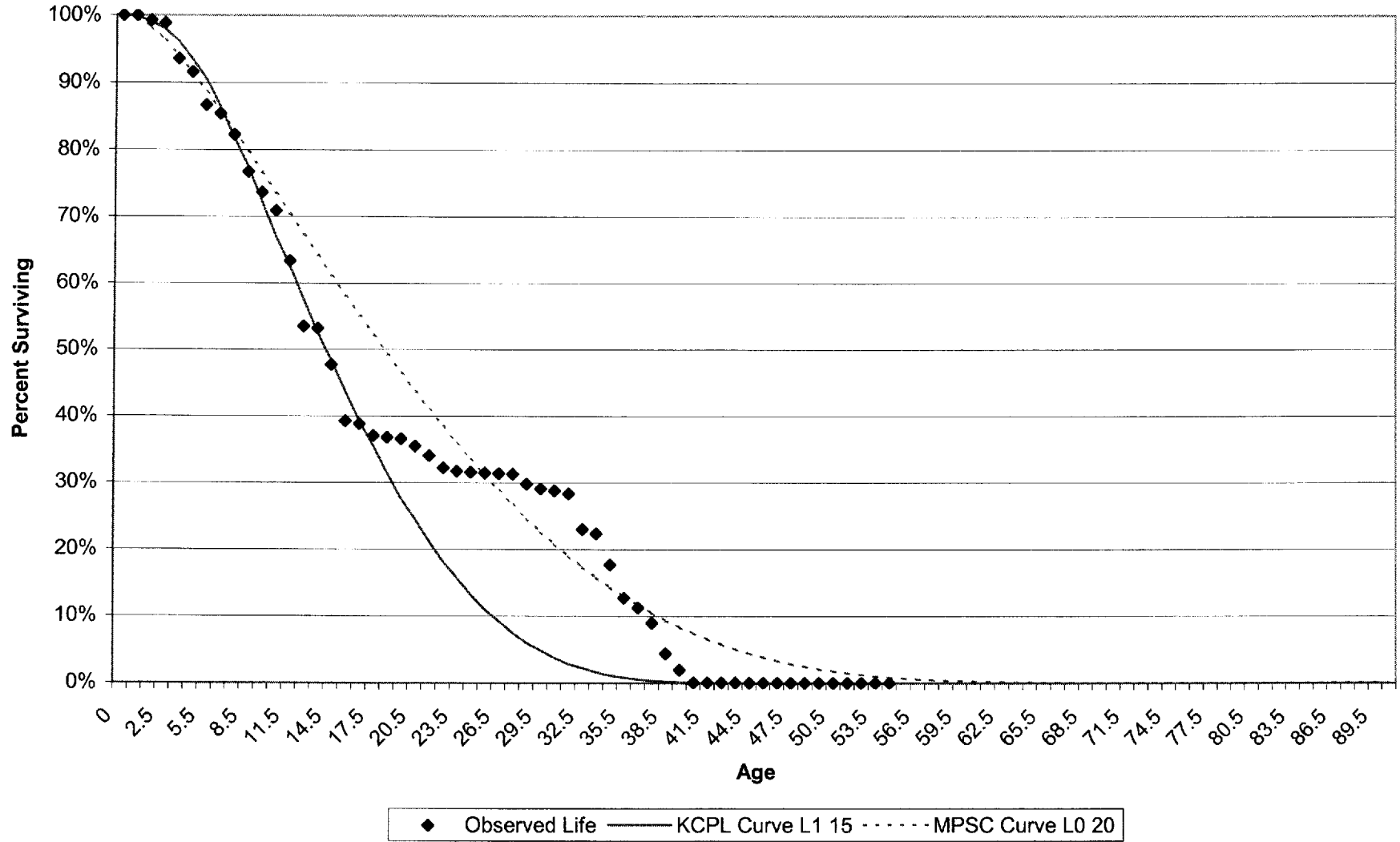
ACCOUNT 371  
INSTALLATIONS ON CUSTOMERS' PREMISES



**ACCOUNT 396  
POWER OPERATED EQUIPMENT**



**ACCOUNT 398  
MISCELLANEOUS EQUIPMENT**



Schedule DAF-10

Accounting Schedule: 1  
 Williams  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Revenue Requirement

Line	7.78% Return	7.81% Return	7.83% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$1,169,625,282	\$1,169,625,282	\$1,169,625,282
2 Rate of Return	7.78%	7.81%	7.83%
3 Net Operating Income Requirement	\$ 90,996,847	\$ 91,347,735	\$ 91,581,660
4 Net Income Available (Sch 9)	\$ 114,094,414	\$ 114,094,414	\$ 114,094,414
5 Additional NOI/BT Needed	\$ (23,097,567)	\$ (22,746,679)	\$ (22,512,754)
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 32,502,613	\$ 32,724,788	\$ 32,872,903
8 Test Year Current Income Tax	\$ 47,127,483	\$ 47,127,483	\$ 47,127,483
9 Additional Current Tax Required	\$ (14,624,870)	\$ (14,402,695)	\$ (14,254,580)
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13 Total Additional Tax Required	\$ (14,624,870)	\$ (14,402,695)	\$ (14,254,580)
14 Gross Revenue Requirement	\$ (37,722,437)	\$ (37,149,374)	\$ (36,767,334)

Accounting Schedule: 1-1

Schedule DAF-10

Accounting Schedule: 2  
 Williams  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$2,694,683,608
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$1,258,035,828
3 Net Plant in Service	\$1,436,647,780
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (28,692,365)
5 Materials and Supplies-Exempt	30,400,565
6 Prepayments	5,869,318
7 Prepaid Pension Asset EO-2005-0329	19,963,915
8 Reg Asset Excess Act FAS 87 vs Rate	13,024,460
9 Reg Asset Demand Side Management	1,264,594
10 Fuel Inventory - Coal	15,157,697
11 Fuel Inventory - Oil	3,230,100
12 Fuel Inventory Lime/Limestone	76,831
13 Nuclear Fuel	15,385,641
Subtract from Net Plant	
14 Federal Tax Offset 4.2250 %	\$ 1,167,815
15 State Tax Offset 11.0880 %	481,609
16 City Tax Offset 0.0000 %	0
17 Interest Expense Offset 17.9380 %	5,769,703
18 Customer Deposits	5,506,507
19 Contribution in Aid of Construction	225,372
20 Deferred Income Taxes-Depreciation	295,897,313
21 Amort Depr EO-94-199 in Reserve	0
22 Reg Liab Emission Allowance Sales	33,654,935
23 Total Rate Base	\$1,169,625,282

Accounting Schedule: 2-1

Schedule DAF-10

Accounting Schedule: 3

Williams

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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 72,186	\$ 0	53.9790	\$ 0	\$ 38,965
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Miscellaneous Intangible Plant	794,963	0	53.9790	0	429,113
4	303.200	Misc Intangible Plt - 5yr Software	36,704,828	0	53.9790	0	19,812,899
5	303.300	Misc Intangible Plt-10yr Software	49,520,894	0	53.9790	0	26,730,883
6	303.050	Misc Intang Plt-MC 5yr Software	8,448,479	0	53.9790	0	4,560,404
7		Total	\$ 95,564,287	\$ 0		\$ 0	\$ 51,595,201
Production-Stm-Hawthorn Unit 5							
8	310.000	Land & Land Rights	\$ 807,281	\$ 0	53.4600	\$ 0	\$ 431,572
9	311.000	Structures & Improvements	22,652,417	0	53.4600	0 P-1	12,109,982
10	311.020	Structures - H 5 Rebuild	8,923,285	(405,160)	53.4600	0 P-2	4,553,790
11	312.000	Boiler Plant Equipment	41,321,702	0	53.4600	0 P-3	22,090,582
12	312.020	Boiler AQC Equip - Electric	170,530	0	53.4600	0 P-4	91,165
13	312.030	Boiler Plant - HS Rebuild	235,695,777	(10,701,728)	53.4600	0 P-5	120,281,819
14	314.000	Turbogenerator Units	72,908,021	0	53.4600	0 P-6	38,976,628
15	315.000	Accessory Electric Equipment	4,151,943	0	53.4600	0 P-7	2,219,629
16	315.010	Accessory Equip - HS Rebuild	39,588,666	(1,797,517)	53.4600	0 P-8	20,203,148
17	316.000	Miscellaneous Power Plant Equipment	7,766,205	0	53.4600	0 P-9	4,151,813
18	316.010	Miscellaneous Equip - HS Rebuild	2,305,286	(104,671)	53.4600	0 P-10	1,176,449
19		Total	\$ 436,291,113	\$ (13,009,076)		\$ 0	\$ 226,286,577
Production-Stm-Iatan I							
20	310.000	Land	\$ 3,713,446	\$ 0	53.4600	\$ 0	\$ 1,985,208
21	311.000	Structures & Improvements	20,965,153	0	53.4600	0	11,207,971
22	312.000	Boiler Plant Equip - Electric	159,867,033	0	53.4600	0	85,464,916
23	314.000	Turbogenerators - Electric	42,957,886	0	53.4600	0	22,965,286
24	315.000	Accessory Equipment - Electric	27,556,225	0	53.4600	0	14,731,558
25	316.000	Misc Plant Equipment - Electric	4,273,445	0	53.4600	0	2,284,584
26		Total	\$ 259,333,188	\$ 0		\$ 0	\$ 138,639,523

Accounting Schedule: 3-1

Schedule DAF-10

Accounting Schedule: 3  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production-Stm-Lacygne 1 & 2							
27	310.000	Land	\$ 2,687,422	\$ 0	53.4600	\$ 0	\$ 1,436,696
28	311.000	Structures & Improvements	22,321,556	0	53.4600	0	11,933,104
29	312.000	Boiler Plant Equipment - Electric	183,894,856	0	53.4600	0	98,310,190
30	312.010	Boiler Plt - Unit Train Electric	129,045	0	53.4600	0	68,987
31	312.002	Boiler Plant AQC Equipment - Elect	33,435,198	0	53.4600	0	17,874,457
32	314.000	Turbogenerator Plant - Electric	55,162,044	0	53.4600	0	29,489,629
33	315.000	Accessory Equipment - Electric	26,566,590	0	53.4600	0	14,202,499
34	315.200	Accessory Equipment - Electric	14,320	0	53.4600	0	7,655
35	316.000	Miscle Plat Equipment - Electric	4,680,667	0	53.4600	0	2,502,285
36		Total	\$ 328,891,698	\$ 0		\$ 0	\$ 175,825,502
Production Stm-Montrose 1, 2 & 3							
37	310.000	Land	\$ 1,406,842	\$ 0	53.4600	\$ 0	\$ 752,098
38	311.000	Structures - Electric	14,599,474	0	53.4600	0	7,804,879
39	312.000	Boiler Plant Equipment - Electric	108,369,823	0	53.4600	0	57,934,507
40	314.000	Turbogenerators - Electric	38,116,999	0	53.4600	0	20,377,348
41	315.000	Accessory Equipment - Electric	16,557,651	0	53.4600	0	8,851,720
42	316.000	Miscl Plant Equipment - Electric	3,744,468	0	53.4600	0	2,001,793
43		Total	\$ 182,795,257	\$ 0		\$ 0	\$ 97,722,345
Production-Hawthorn 6 Combined Cycl							
44	311.000	Structures - H6	\$ 2,967	\$ 0	53.4600	\$ 0	\$ 1,586
45	315.000	Accessory Equip - H6	216,179	0	53.4600	0	115,569
46	341.000	Other Prod - Structures H6	154,046	0	53.4600	0	82,353
47	342.000	Pther Prod - Fuel Holders	1,068,454	0	53.4600	0	571,196
48	344.000	Other Production - Generators H6	40,951,064	0	53.4600	0	21,892,439
49	345.000	Other Prod - Accessory Equip - H6	1,371,550	0	53.4600	0	733,231
50		Total	\$ 43,764,260	\$ 0		\$ 0	\$ 23,396,374

Accounting Schedule: 3-2



Schedule DAF-10

Accounting Schedule: 3  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Production-Hawthorn 9 Combined Cycl							
51	311.000	Structures & Improv - H9	\$ 3,266,915	\$ 0	53.4600	\$ 0	\$ 1,746,493
52	312.000	Boile Plant Equip - H9	41,350,116	0	53.4600	0	22,105,772
53	314.000	Turbogenerators - H9	15,864,067	0	53.4600	0	8,480,930
54	315.000	Accessory Equipment - H9	12,588,646	0	53.4600	0	6,729,890
55	316.000	Miscl Pwr Plt Equip - H9	225,288	0	53.4600	0	120,439
56		Total	\$ 73,295,032	\$ 0		\$ 0	\$ 39,183,524
Production-Northeast Station							
57	315.000	Accessory Equip - NE	\$ 111,815	\$ 0	53.4600	\$ 0	\$ 59,776
58	316.000	Miscl Plant Equip - NE	16,955	0	53.4600	0	9,064
59	340.000	Other Production - Land NE	136,550	0	53.4600	0	73,000
60	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.4600	0	686,118
61	344.000	Other Prod - Generators NE	38,657,670	0	53.4600	0	20,666,390
62	345.000	Other Prod - Accessory Equip - NE	5,137,094	0	53.4600	0	2,746,290
63		Total	\$ 45,343,508	\$ 0		\$ 0	\$ 24,240,638
Other Prod Hawthorn Units 7 & 8							
64	311.000	Structures - H7&8	\$ 13,234	\$ 0	53.4600	\$ 0	\$ 7,075
65	341.000	Other Prod - Structures - H7&8	763,408	0	53.4600	0	408,118
66	342.000	Other Prod - Fuel Holders H7&8	3,435,764	0	53.4600	0	1,836,759
67	344.000	Other Prod - Generators - H7&8	46,063,662	0	53.4600	0	24,625,634
68	345.000	Other Prod - Access Equip - H7&8	2,094,772	0	53.4600	0	1,119,865
69		Total	\$ 52,370,840	\$ 0		\$ 0	\$ 27,997,451
Prod Other-West Gardner 1, 2, 3 & 4							
70	316.000	Miscl Plant Equip - Electric	\$ 3,642	\$ 0	53.4600	\$ 0	\$ 1,947
71	340.000	Other Prod - Land	177,836	0	53.4600	0	95,071
72	341.000	Other Prod - Structures WG	2,072,122	0	53.4600	0	1,107,756
73	342.000	Other Prod - Fuel Holders WG	2,986,583	0	53.4600	0	1,596,627
74	344.000	Other Prod - Generators WG	109,347,040	0	53.4600	0	58,456,928
75	345.000	Other Prod - Access Equip - WG	4,226,773	0	53.4600	0	2,259,633
76		Total	\$ 118,813,996	\$ 0		\$ 0	\$ 63,517,962

Accounting Schedule: 3-3

Schedule DAF-10

Accounting Schedule: 3  
 Williams  
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Kansas City Power & Light Co.  
 Case: SR-06-314C  
 12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Prod Other-Miami/Osawatomie 1							
77	340.000	Other Prod - Land M/Os	\$ 694,545	\$ 0	53.4600	\$ 0	\$ 371,304
78	341.000	Other Prod - Structures M/Os	1,496,067	0	53.4600	0	799,797
79	342.000	Other Prod - Fuel Holders M/Os	1,992,551	0	53.4600	0	1,065,218
80	344.000	Other Prod - Generators M/Os	26,192,196	0	53.4600	0	14,002,348
81	345.000	Other Prod - Accessory Equip - M/Os	1,112,901	0	53.4600	0	594,957
82		Total	\$ 31,488,260	\$ 0		\$ 0	\$ 16,833,624
Prod Plt-Nuclear-Wolf Creek							
83	320.000	Land & Land Rights	\$ 3,411,585	\$ 0	53.4600	\$ 0	\$ 1,823,833
84	321.000	Structures & Improvements	398,996,877	0	53.4600	0	213,303,730
85	321.010	Structures MO Gr Up AFC Ele	19,168,175	0	100.0000	0	19,168,175
86	322.000	Reactor Plant Equipment	635,266,768	0	53.4600	0	339,613,614
87	322.010	Reactor - MO Gr Up AFDC	49,326,298	0	100.0000	0	49,326,298
88	323.000	Turbogenerator Units	165,896,036	0	53.4600	0	88,688,021
89	323.010	Turbogenerator MO GR Up AFDC	5,851,539	0	100.0000	0	5,851,539
90	324.000	Accessory Electric Equipment	132,569,388	0	53.4600	0	70,871,595
91	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	0	100.0000	0	6,544,224
92	325.000	Miscellaneous Power Plant Equipment	69,184,197	0	53.4600	0	36,985,872
93	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,439	0	100.0000	0	1,164,439
94	328.000	Disallow - MO Gr Up AFDC	(8,478,301)	0	100.0000	0	(8,478,301)
95	328.010	MPSC Disallow - 100%	(136,514,958)	0	53.4600	0	(72,980,897)
96		Total	\$1,342,386,267	\$ 0		\$ 0	\$ 751,882,142
Production Plant - Wind Generation							
97	341.000	Structures & Improvements	\$ 0	\$ 0	53.4600	\$ 0	\$ 0
98	344.000	Generator Equipment	0	0	53.4600	0	0
99	345.000	Accessory Electric Equipment	0	0	53.4600	0	0
100		Total	\$ 0	\$ 0		\$ 0	\$ 0

Accounting Schedule: 3-4

## Schedule DAF-10

Accounting Schedule: 3

Williams

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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

### Total Plant in Service

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)
<b>Production Non-Unit Facilities</b>						
101	310.000 Land and Land Rights	\$ 148,900	\$ 0	53.4600	\$ 0	\$ 79,602
102	311.000 Structures & Improvements	1,070,200	0	53.4600	0	572,129
103	311.010 Structures & Improvements	245,144	0	53.4600	0	131,054
104	312.000 Boiler Plant Equipment	647,003	0	53.4600	0	345,888
105	315.000 Turbogenerator Units	24,948	0	53.4600	0	13,337
106	316.000 Miscellaneous Equipment	3,725,904	0	53.4600	0	1,991,868
107	<b>Total</b>	<b>\$ 5,862,099</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 3,133,878</b>
<b>Transmission Plant</b>						
108	350.000 Land	\$ 1,521,900	\$ 0	53.4600	\$ 0	\$ 813,608
109	350.010 Land Rights	22,908,109	0	53.4600	0	12,246,675
110	350.020 Land Rights - Wolf Creek	355	0	53.4600	0	190
111	352.000 Structures & Improvements	4,148,817	0	53.4600	0	2,217,958
112	352.010 Structures & Improv - Wolf Creek	250,476	0	53.4600	0	133,904
113	352.020 Strct & Imprv-WlfCrk-Mo Gr Up	15,694	0	100.0000	0	15,694
114	353.000 Station Equipment	115,135,016	0	53.4600	0	61,551,180
115	353.010 Station Equip - Wolf Creek	9,717,857	0	53.4600	0	5,195,166
116	353.020 Stat Equip-Wlf Crk Mo Gr Up	558,231	0	100.0000	0	558,231
117	353.030 Station Equip - Communications	6,154,502	0	53.4600	0	3,290,197
118	354.000 Towers & Fixtures	4,029,692	0	53.4600	0	2,154,273
119	355.000 Poles & Fixtures	96,595,354	0	53.4600	0	51,639,876
120	355.010 Poles & Fixtures - Wolf Creek	58,255	0	53.4600	0	31,143
121	355.020 Poles & Fix - Wlf Crk Mo Gr Up	3,506	0	100.0000	0	3,506
122	356.000 Overhead Conductors & Devices	77,931,838	0	53.4600	0	41,662,361
123	356.010 Ovrhd Cond & Dev - Wolf Creek	39,418	0	53.4600	0	21,073
124	356.020 Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0	100.0000	0	2,552
125	357.000 Underground Conduit	3,080,287	0	53.4600	0	1,646,721
126	358.000 Underground Conductors & Devices	2,822,718	0	53.4600	0	1,509,025
127	<b>Total</b>	<b>\$ 344,974,577</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 184,693,333</b>

Accounting Schedule: 3-5

Schedule DAF-10

Accounting Schedule: 3  
 Williams  
 16:19 09/05/2006

Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	
Distribution Plant						
128	360.000 Land	\$ 7,941,883	\$	0 45.4074	\$	0 \$ 3,606,203
129	360.010 Land Rights	15,219,128		0 59.2017	0	9,009,983
130	361.000 Structures & Improvements	10,142,752		0 50.8621	0	5,158,817
131	362.000 Station Equipment	140,966,485		0 57.3875	0	80,897,142
132	362.030 Station Equip - Communications	3,446,289		0 52.5651	0	1,811,545
133	364.000 Poles, Towers & Fixtures	214,749,475		0 54.0095	0	115,985,118
134	365.000 Overhead Conductors & Devices	176,132,351		0 55.6200	0	97,964,814
135	366.000 Underground Conduit	139,593,054		0 53.1195	0	74,151,132
136	367.000 Underground Conductors & Devices	306,730,908		0 50.4985	0	154,894,508
137	368.000 Line Transformers	206,335,660		0 58.1300	0	119,942,919
138	369.000 Services	78,294,864		0 51.5242	0	40,340,802
139	370.000 Meters	84,783,673		0 54.8400	0	46,495,366
140	371.000 Installation On Customers' Premises	9,400,985		0 73.7253	0	6,930,904
141	373.000 Street Lighting & Signal Systems	34,409,229		0 21.0904	0	7,257,044
142	Total	\$1,428,146,736	\$	0	\$	0 \$ 764,446,297

Accounting Schedule: 3-6

Schedule DAF-10

Accounting Schedule: 3  
 Williams  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
General Plant							
143	389.000	Land & Land Rights	\$ 2,252,136	\$ 0	53.9790	\$ 0	\$ 1,215,680
144	390.000	Structures & Improvements	51,252,896	0	53.9790	0	27,665,801
145	390.010	Struct & Imprv Leasehold (Bonfil)	88,945	0	53.9790	0	48,012
146	390.020	Struct & Imprv-Leasehold (1201 Wal)	1,666,354	0	53.9790	0	899,481
147	390.030	Struct & Imprv-Leasehold (801 Char)	1,668,623	0	53.9790	0	900,706
148	390.040	Struct & Imprv-Leasehold (Marshal)	123,334	0	53.9790	0	66,574
149	391.000	Office Furniture & Equipment	10,203,323	0	53.9790	0	5,507,652
150	391.010	Off Furniture & Equip - Wolf Creek	2,563,588	0	53.9790	0	1,383,799
151	391.020	Off Furniture & Equip - Computer	103,259	0	53.9790	0	55,738
152	392.000	Transportation Equipment	731,815	0	53.9790	0	395,026
153	392.010	Trans Equip - Light Trucks	13,007,188	0	53.9790	0	7,021,150
154	392.000	Trans Equip - Heavy Trucks	13,360,548	0	53.9790	0	7,211,890
155	392.030	Trans Equip - Tractors	545,050	0	53.9790	0	294,213
156	392.040	Trans Equip - Trailers	1,125,524	0	53.9790	0	607,547
157	393.000	Stores Equipment	666,859	0	53.9790	0	359,964
158	394.000	Tools, Shop, & Garage Equipment	3,196,940	0	53.9790	0	1,725,676
159	395.000	Laboratory Equipment	4,731,962	0	53.9790	0	2,554,266
160	396.000	Power Operated Equipment	11,018,967	0	53.9790	0	5,947,928
161	397.000	Communication Equipment	76,389,678	0	53.9790	0	41,234,384
162	397.010	Communications Equip - Wolf Creek	143,390	0	53.9790	0	77,400
163	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	0	53.9790	0	5,009
164	398.000	Miscellaneous Equipment	206,267	0	53.9790	0	111,341
165		Total	\$ 195,055,926	\$ 0		\$ 0	\$ 105,289,237
166		Total Plant In Service	\$4,984,377,044	\$ (13,009,076)		\$ 0	\$2,694,683,608

Accounting Schedule: 3-7

Accounting Schedule: 4-1

Adj	No Description	Total Co	Adjustment	No Juris
	1. To adjust the plant-in-service balances to reflect Staff's recalculation of the AFUDC associated with the rebuild of Hawthorn 5. (Williams)			
	Structures - H 5 Rebuild	\$ (405,160)		
	1. To adjust the plant-in-service balances to reflect Staff's recalculation of the AFUDC associated with the rebuild of Hawthorn 5. (Williams)			
	Boiler Plant - H5 Rebuild	\$ (10,701,728)		
	1. To adjust the plant-in-service balances to reflect Staff's recalculation of the AFUDC associated with the rebuild of Hawthorn 5. (Williams)			
	Accessory Equip - H5 Rebuild	\$ (1,797,517)		
	1. To adjust the plant-in-service balances to reflect Staff's recalculation of the AFUDC associated with the rebuild of Hawthorn 5. (Williams)			
	Miscellaneous Equip - H5 Rebuild	\$ (104,671)		
	1. To adjust the plant-in-service balances to reflect Staff's recalculation of the AFUDC associated with the rebuild of Hawthorn 5. (Williams)			
		\$ (104,671)		

Adjustments to Total Plant  
 12-Months Ended December 31, 2005  
 Case: BR-06-314C  
 Kansas City Power & Light Co.

Accounting Schedule: 4  
 Williams  
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Schedule DAF-10

Accounting Schedule: 5  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 38,965	0.0000	\$ 0
2	302.000	Franchises & Consents	22,937	0.0000	0
3	303.000	Miscellaneous Intangible Plant	429,113	0.0000	0
4	303.200	Misc Intangible Plt - 5yr Software	19,812,899	0.0000	0
5	3030.300	Misc Intangible Plt-10yr Software	26,730,883	0.0000	0
6	303.050	Misc Intang Plt-WC 5yr Software	4,560,404	0.0000	0
7		Total	\$ 51,595,201		\$ 0
Production-Stm-Hawthorn Unit 5					
8	310.000	Land & Land Rights	\$ 431,572	0.0000	\$ 0
9	311.000	Structures & Improvements	12,109,982	1.8700	226,457
10	311.020	Structures - H S Rebuild	4,553,790	1.8700	85,156
11	312.000	Boiler Plant Equipment	22,090,582	2.3500	519,129
12	312.020	Boiler AQC Equip - Electric	91,165	2.3500	2,142
13	312.030	Boiler Plant - H S Rebuild	120,281,819	2.3500	2,826,623
14	314.000	Turbogenerator Units	38,976,628	2.3800	927,644
15	315.000	Accessory Electric Equipment	2,219,629	2.2600	50,164
16	315.010	Accessory Equip - H S Rebuild	20,203,148	2.2600	456,591
17	316.000	Miscellaneous Power Plant Equipment	4,151,813	2.8000	116,251
18	316.010	Miscellaneous Equip - H S Rebuild	1,176,449	2.8000	32,941
19		Total	\$ 226,286,577		\$ 5,243,098
Production-Stm-Iatan I					
20	310.000	Land	\$ 1,985,208	0.0000	\$ 0
21	311.000	Structures & Improvements	11,207,971	1.8700	209,589
22	312.000	Boiler Plant Equip - Electric	85,464,916	2.3500	2,008,426
23	314.000	Turbogenerators - Electric	22,965,286	2.3800	546,574
24	315.000	Accessory Equipment - Electric	14,731,558	2.2600	332,933
25	316.000	Misc Plant Equipment - Electric	2,284,584	2.8000	63,968
26		Total	\$ 138,639,523		\$ 3,151,490

Accounting Schedule: 5-1

Schedule DAF-10

Accounting Schedule: 5  
 Williams  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Production-Stm-Lacygne 1 & 2					
27	310.000	Land	\$ 1,436,696	0.0000	\$ 0
28	311.000	Structures & Improvements	11,933,104	1.8700	223,149
29	312.000	Boiler Plant Equipment - Electric	98,310,190	2.3500	2,310,289
30	312.010	Boiler Plt - Unit Train Electric	68,987	2.3500	1,621
31	312.002	Boiler Plant AQC Equipment - Elect	17,874,457	2.3500	420,050
32	314.000	Turbogenerator Plant - Electric	29,489,629	2.3800	701,853
33	315.000	Accessory Equipment - Electric	14,202,499	2.2600	320,976
34	315.200	Accessory Equipment - Electric	7,655	2.2600	173
35	316.000	Miscle Plat Equipment - Electric	2,502,285	2.8000	70,064
36		Total	\$ 175,825,502		\$ 4,048,175
Production Stm-Montrose 1, 2 & 3					
37	310.000	Land	\$ 752,098	0.0000	\$ 0
38	311.000	Structures - Electric	7,804,879	1.8700	145,951
39	312.000	Boiler Plant Equipment - Electric	57,934,507	2.3500	1,361,461
40	314.000	Turbogenerators - Electric	20,377,348	2.3800	484,981
41	315.000	Accessory Equipment - Electric	8,851,720	2.2600	200,049
42	316.000	Miscl Plant Equipment - Electric	2,001,793	2.8000	56,050
43		Total	\$ 97,722,345		\$ 2,248,492
Production-Mawthorn 6 Combined Cycl					
44	311.000	Structures - H6	\$ 1,586	1.8700	\$ 30
45	315.000	Accessory Equip - H6	115,569	2.2600	2,612
46	341.000	Other Prod - Structures H6	82,353	1.7400	1,433
47	342.000	Pther Prod - Fuel Holders	571,196	2.8600	16,336
48	344.000	Other Production - Generators H6	21,892,439	2.9400	643,638
49	345.000	Other Prod - Accessory Equip - H6	733,231	2.8600	20,970
50		Total	\$ 23,396,374		\$ 685,019

Accounting Schedule: 5-2



Schedule DAF-10

Accounting Schedule: 5  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Production-Hawthorn 9 Combined Cycl					
51	311.000	Structures & Improv - H9	\$ 1,746,493	1.8700	\$ 32,659
52	312.000	Boile Plant Equip - H9	22,105,772	2.3500	519,486
53	314.000	Turbogenerators - H9	8,480,930	2.3800	201,846
54	315.000	Accessory Equipment - H9	6,729,890	2.2600	152,096
55	316.000	Miscl Pwr Plt Equip - H9	120,439	2.8000	3,372
56		Total	\$ 39,183,524		\$ 909,459
Production-Northeast Station					
57	315.000	Accessory Equip - NE	\$ 59,776	2.2600	\$ 1,351
58	316.000	Miscl Plant Equip - NE	9,064	2.8000	254
59	340.000	Other Production - Land NE	73,000	0.0000	0
60	342.000	Other Prod - Fuel Holders NE	686,118	2.8600	19,623
61	344.000	Other Prod - Generators NE	20,666,390	2.9400	607,592
62	345.000	Other Prod - Accessory Equip - NE	2,746,290	2.8600	78,544
63		Total	\$ 24,240,638		\$ 707,364
Other Prod Hawthorn Units 7 & 8					
64	311.000	Structures - H7&8	\$ 7,075	1.8700	\$ 132
65	341.000	Other Prod - Structures - H7&8	408,118	1.7400	7,101
66	342.000	Other Prod - Fuel Holders H7&8	1,836,759	2.8600	52,531
67	344.000	Other Prod - Generators - H7&8	24,625,634	2.9400	723,994
68	345.000	Other Prod - Access Equip - H7&8	1,119,865	2.8600	32,028
69		Total	\$ 27,997,451		\$ 815,786
Prod Other-West Gardner 1, 2, 3 & 4					
70	316.000	Miscl Plant Equip - Electric	\$ 1,947	2.8000	\$ 55
71	340.000	Other Prod - Land	95,071	0.0000	0
72	341.000	Other Prod - Structures WG	1,107,756	1.7400	19,275
73	342.000	Other Prod - Fuel Holders WG	1,596,627	2.8600	45,664
74	344.000	Other Prod - Generators WG	58,456,928	2.9400	1,718,634
75	345.000	Other Prod - Access Equip - WG	2,259,633	2.8600	64,626
76		Total	\$ 63,517,962		\$ 1,848,254

Accounting Schedule: 5-3

Schedule DAF-10

Accounting Schedule: 5  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Prod Other-Miami/Osawatomie 1					
77	340.000	Other Prod - Land M/Os	\$ 371,304	0.0000	\$ 0
78	341.000	Other Prod - Structures M/Os	799,797	1.7400	13,916
79	342.000	Other Prod - Fuel Holders M/Os	1,065,218	2.8600	30,465
80	344.000	Other Prod - Generators M/Os	14,002,348	2.9400	411,669
81	345.000	Other Prod - Accessory Equip - M/Os	594,957	2.8600	17,016
82		Total	\$ 16,833,624		\$ 473,066
Prod Plt-Nuclear-Wolf Creek					
83	320.000	Land & Land Rights	\$ 1,823,833	0.0000	\$ 0
84	321.000	Structures & Improvements	213,303,730	1.7500	3,732,815
85	321.010	Structures MO Gr Up AFC Ele	19,168,175	1.7500	335,443
86	322.000	Reactor Plant Equipment	339,613,614	1.7600	5,977,200
87	322.010	Reactor - MO Gr Up AFDC	49,326,298	1.7600	868,143
88	323.000	Turbogenerator Units	88,688,021	1.7000	1,507,696
89	323.010	Turbogenerator MO GR Up AFDC	5,851,539	1.7000	99,476
90	324.000	Accessory Electric Equipment	70,871,595	1.6800	1,190,643
91	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	1.6800	109,943
92	325.000	Miscellaneous Power Plant Equipment	36,985,872	1.6500	610,267
93	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,439	1.6500	19,213
94	328.000	Disallow - Mo Gr Up AFDC	(8,478,301)	1.6800	(142,435)
95	328.010	MPSC Disallow - 100%	(72,980,897)	1.6800	(1,226,079)
96		Total	\$ 751,882,142		\$ 13,082,325
Production Plant - Wind Generation					
97	341.000	Structures & Improvements	\$ 0	5.0000	\$ 0
98	344.000	Generator Equipment	0	5.0000	0
99	345.000	Accessory Electric Equipment	0	5.0000	0
100		Total	\$ 0		\$ 0

Accounting Schedule: 5-4

Schedule DAF-10

Accounting Schedule: 5  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Production Non-Unit Facilities					
101	310.000	Land and Land Rights	\$ 79,602	0.0000	\$ 0
102	311.000	Structures & Improvements	572,129	1.8700	10,699
103	311.010	Structures & Improvements	131,054	1.8700	2,451
104	312.000	Boiler Plant Equipment	345,888	2.3500	8,128
105	315.000	Turbogenerator Units	13,337	2.2600	301
106	316.000	Miscellaneous Equipment	1,991,868	2.8000	55,772
107		Total	\$ 3,133,878		\$ 77,351
Transmission Plant					
108	350.000	Land	\$ 813,608	0.0000	\$ 0
109	350.010	Land Rights	12,246,675	0.0000	0
110	350.020	Land Rights - Wolf Creek	190	0.0000	0
111	352.000	Structures & Improvements	2,217,958	1.6900	37,483
112	352.010	Structures & Improv - Wolf Creek	133,904	1.6900	2,263
113	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	1.6900	265
114	353.000	Station Equipment	61,551,180	1.9700	1,212,558
115	353.010	Station Equip - Wolf Creek	5,195,166	1.9700	102,345
116	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	1.9700	10,997
117	353.030	Station Equip - Communications	3,290,197	1.9700	64,817
118	354.000	Towers & Fixtures	2,154,273	1.8200	39,208
119	355.000	Poles & Fixtures	51,639,876	2.2900	1,182,553
120	355.010	Poles & Fixtures - Wolf Creek	31,143	2.2900	713
121	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	2.2900	80
122	356.000	Overhead Conductors & Devices	41,562,361	0.8200	341,631
123	356.010	Ovrhd Cond & Dev - Wolf Creek	21,073	0.8200	173
124	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0.8200	21
125	357.000	Underground Conduit	1,646,721	1.6700	27,500
126	358.000	Underground Conductors & Devices	1,509,025	1.6700	25,201
127		Total	\$ 184,693,333		\$ 3,047,808

Accounting Schedule: 5-5

Schedule DAF-10

Accounting Schedule: 5  
 Williams  
 16:19 09/05/2006

Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Distribution Plant					
128	360.000	Land	\$ 3,606,203	0.0000	\$ 0
129	360.010	Land Rights	9,009,983	0.0000	0
130	361.000	Structures & Improvements	5,158,817	1.7000	87,700
131	362.000	Station Equipment	80,897,142	1.9100	1,545,135
132	362.030	Station Equip - Communications	1,811,545	1.9100	34,601
133	364.000	Poles, Towers & Fixtures	115,985,118	2.1800	2,528,476
134	365.000	Overhead Conductors & Devices	97,964,814	1.7800	1,743,774
135	366.000	Underground Conduit	74,151,132	1.9500	1,445,947
136	367.000	Underground Conductors & Devices	154,894,508	1.6000	2,478,312
137	368.000	Line Transformers	119,942,919	3.0000	3,598,288
138	369.000	Services	40,340,802	3.9300	1,585,394
139	370.000	Meters	46,495,366	1.7700	822,968
140	371.000	Installation On Customers' Premises	6,930,904	4.2800	296,643
141	373.000	Street Lighting & Signal Systems	7,257,044	5.0000	362,852
142		Total	\$ 764,446,297		\$ 16,530,090

Accounting Schedule: 5-6

Schedule DAF-10

Accounting Schedule: 5  
Williams  
16:19 09/05/2006

Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
General Plant					
143	389.000	Land & Land Rights	\$ 1,215,680	0.0000	\$ 0
144	390.000	Structures & Improvements	27,665,801	1.7000	470,319
145	390.010	Struct & Imprv Leasehold (Bonfil)	48,012	1.7000	816
146	390.020	Struct & Imprv-Leasehold (1201 Wal)	899,481	1.7000	15,291
147	390.030	Struct & Imprv-Leasehold (801 Char)	900,706	1.7000	15,312
148	390.040	Struct & Imprv-Leasehold (Marshal)	66,574	1.7000	1,132
149	391.000	Office Furniture & Equipment	5,507,652	3.4500	190,014
150	391.010	Off Furniture & Equip - Wolf Creek	1,383,799	3.4500	47,741
151	391.020	Off Furniture & Equip - Computer	55,738	3.4500	1,923
152	392.000	Transportation Equipment	395,026	7.7500	30,615
153	392.010	Trans Equip - Light Trucks	7,021,150	7.7500	544,139
154	392.000	Trans Equip - Heavy Trucks	7,211,890	7.7500	558,921
155	392.030	Trans Equip - Tractors	294,213	7.7500	22,802
156	392.040	Trans Equip - Trailers	607,547	7.7500	47,085
157	393.000	Stores Equipment	359,964	3.3300	11,987
158	394.000	Tools, Shop, & Garage Equipment	1,725,676	2.4500	42,279
159	395.000	Laboratory Equipment	2,554,266	1.2600	83,269
160	396.000	Power Operated Equipment	5,947,928	6.0300	358,660
161	397.000	Communication Equipment	41,234,384	3.3300	1,373,105
162	397.010	Communications Equip - Wolf Creek	77,400	3.3300	2,577
163	397.020	Comm Equip-Wlf Crk Mo Gra Up	5,009	3.3300	167
164	398.000	Miscellaneous Equipment	111,341	4.5000	5,010
165		Total	\$ 105,289,237		\$ 3,823,164
*****					
166		Total Depreciation Expense	\$2,694,683,608		\$ 56,700,941
*****					

Accounting Schedule: 5-7

Schedule DAF-10

Accounting Schedule: 6  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Intangible Plant							
1	303.010	Miscl Intang Plt - Like 353	\$ 119,654	\$ 0	53.9790	\$ 0	\$ 64,588
2	303.020	Miscl Intang Plt - 5 yr Software	28,122,799	0	53.9790	0	15,180,406
3	303.030	Miscl Intang Plt - 10 yr Software	36,288,741	0	53.9790	0	19,588,300
4	303.050	Miscl Int Plt-Wlf Crk 5 yr Software	7,875,958	0	53.9790	0	4,251,363
5		Total	\$ 72,407,152	\$ 0		\$ 0	\$ 39,084,657
Prod Steam - Hawthorn 5							
6	311.000	Structures & Improvements	\$ 7,396,089	\$ 0	53.4600	\$ 0	\$ 3,953,949
7	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,203,506	(25,270)	53.4600	0 R-1	3,837,485
8	312.000	Boiler Plant Equipment	(17,432,235)	0	53.4600	0	(9,319,273)
9	312.020	Stm Pr-Boiler AQC Equip	10,789	0	53.4600	0	5,768
10	312.030	Boiler Hawthorn 5 Rebuild	182,142,233	(675,416)	53.4600	0 R-2	97,012,160
11	314.000	Turbogenerator Units	19,654,612	0	53.4600	0	10,507,356
12	315.000	Accessory Electric Equipment	(4,684,471)	0	53.4600	0	(2,504,318)
13	315.010	Access Hawthorn 5 Rebuild	30,356,135	(111,795)	53.4600	0 R-3	16,168,624
14	316.000	Miscellaneous Power Plant Equipment	3,285,604	0	53.4600	0	1,756,484
15	316.010	Miscl Eqp Hawth 5 Rebuild	1,778,515	(6,581)	53.4600	0 R-4	947,276
16		Total	\$ 229,710,777	\$ (819,062)		\$ 0	\$ 122,365,511
Prod Steam - Iatan I							
17	311.000	Structures & Imprvements	\$ 13,013,845	\$ 0	53.4600	\$ 0	\$ 6,957,202
18	312.000	Boiler Plt Equip - Electric	129,164,652	0	53.4600	0	69,051,423
19	314.000	Turbogenerators - Electric	29,817,942	0	53.4600	0	15,940,672
20	315.000	Accessory Equip - Electric	10,639,612	0	53.4600	0	5,687,937
21	316.000	Miscl Pwr Plt Equipment - Electric	2,386,192	0	53.4600	0	1,275,658
22		Total	\$ 185,022,243	\$ 0		\$ 0	\$ 98,912,892

Accounting Schedule: 6-1

Schedule DAF-10

Accounting Schedule: 6  
 Williams  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Prod Stm - LaCygne 1 & 2							
23	311.000	Structures & Improvements	\$ 12,553,745	\$ 0	53.4600	\$ 0	\$ 6,711,232
24	312.000	Boiler Plt Equipment - Electric	130,688,123	0	53.4600	0	69,865,871
25	312.010	Boiler Plt - Unit Train - Electric	129,045	0	53.4600	0	68,987
26	312.020	Boiler Plt - AQC Equip - Electric	40,796,646	0	53.4600	0	21,809,887
27	314.000	Turbogenerator - Electric	28,010,668	0	53.4600	0	14,974,503
28	315.000	Accessory Equip - Electric	12,278,468	0	53.4600	0	6,564,069
29	315.020	Accessory Equipment - Electric	1,116	0	53.4600	0	597
30	316.000	Miscl Pwr Plt Equip - Electric	2,262,793	0	53.4600	0	1,209,689
31		Total	\$ 226,720,604	\$ 0		\$ 0	\$ 121,204,835
Prod Steam - Montrose 1, 2 & 3							
32	311.000	Structures & Improvements	\$ 6,727,016	\$ 0	53.4600	\$ 0	\$ 3,596,263
33	312.000	Boiler Plt Equipment - Electric	62,340,827	0	53.4600	0	33,327,406
34	314.000	Turbogenerator - Electric	18,612,741	0	53.4600	0	9,950,371
35	315.000	Accessory Equipment - Electric	6,376,121	0	53.4600	0	3,408,674
36	316.000	Miscl Pwr Plnt Equip - Electric	1,584,771	0	53.4600	0	847,219
37		Total	\$ 95,641,476	\$ 0		\$ 0	\$ 51,129,933
Prod Stm/Other-Hawthorn 6 Comb Cycl							
38	311.000	Structures & Improvements	\$ 353	\$ 0	53.4600	\$ 0	\$ 189
39	315.000	Accessory Equipment - Electric	14,162	0	53.4600	0	7,571
40	341.000	Other Structures & Improvement	28,061	0	53.4600	0	15,001
41	342.000	Other - Fuel Holders - Electric	214,444	0	53.4600	0	114,642
42	344.000	Other - Generation - Electric	7,110,856	0	53.4600	0	3,801,464
43	345.000	Other Accessory Equipment - Electric	335,034	0	53.4600	0	179,109
44		Total	\$ 7,702,910	\$ 0		\$ 0	\$ 4,117,976
Prod Stm/Other-Hawthorn 9 Comb Cycl							
45	311.000	Stm - Structures & Improvements	\$ 481,083	\$ 0	53.4600	\$ 0	\$ 257,187
46	312.000	Stm Boiler Equipment - Electric	10,614,233	0	53.4600	0	5,674,369
47	314.000	Stm - Turbogenerator - Electric	3,241,213	0	53.4600	0	1,732,752
48	315.000	Stm Accessory Equip - Elect	2,228,641	0	53.4600	0	1,191,431
49	316.000	Miscl Pwr Plt Equip - Electric	32,687	0	53.4600	0	17,474
50		Total	\$ 16,597,857	\$ 0		\$ 0	\$ 8,873,213

Accounting Schedule: 6-2

Schedule DAF-10

Accounting Schedule: 6  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Other - Northeast Station							
51	315.000	Accessory Equipment - Electric	\$ 2,082	\$ 0	53.4600	\$ 0	\$ 1,113
52	316.000	Miscl Pwr Plnt Equipment	2,205	0	53.4600	0	1,179
53	342.000	Other - Fuel Holders	1,015,728	0	53.4600	0	543,008
54	344.000	Other - Generators - Electric	35,656,565	0	53.4600	0	19,062,000
55	345.000	Other - Accessory Equipment - Elect	5,377,642	0	53.4600	0	2,874,887
56		Total	\$ 42,054,222	\$ 0		\$ 0	\$ 22,482,187
Prod Other - Hawthorn 7 & 8							
57	311.000	Stm - Structures & Improvements	\$ 2,096	\$ 0	53.4600	\$ 0	\$ 1,121
58	341.000	Other Structures & Improvements	162,313	0	53.4600	0	86,773
59	342.000	Other - Fuel Holders - Electric	811,498	0	53.4600	0	433,827
60	344.000	Other - Generators	12,550,005	0	53.4600	0	6,709,233
61	345.000	Other - Accessory Equipment	638,110	0	53.4600	0	341,134
62		Total	\$ 14,164,022	\$ 0		\$ 0	\$ 7,572,088
Prod Other - West Gardner 1,2,3&4							
63	316.000	Stm - Miscl Pwr Plnt Equipment	\$ 19	\$ 0	53.4600	\$ 0	\$ 10
64	341.000	Other - Structures & Improvements	46,177	0	53.4600	0	24,686
65	342.000	Other - Fuel Holders	66,406	0	53.4600	0	35,501
66	344.000	Other - Generators	6,089,327	0	53.4600	0	3,255,354
67	345.000	Other - Accessory Equipment	88,747	0	53.4600	0	47,444
68		Total	\$ 6,290,676	\$ 0		\$ 0	\$ 3,362,995
Prod Other - Miami/Osawatomie 1							
69	341.000	Other - Structures & Improvements	\$ 33,193	\$ 0	53.4600	\$ 0	\$ 17,745
70	342.000	Other - Fuel Holders	44,304	0	53.4600	0	23,685
71	344.000	Other - Generators	1,526,351	0	53.4600	0	815,987
72	345.000	Other - Accessory Equipment	24,695	0	53.4600	0	13,202
73		Total	\$ 1,628,543	\$ 0		\$ 0	\$ 870,619

Accounting Schedule: 6-3



Schedule DAF-10

Accounting Schedule: 6  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Prod Nuclear - Wolf Creek							
74	321.000	Structures & Improvements	\$ 209,591,676	\$ 0	53.4600	\$ 0	\$ 112,047,710
75	321.010	Strct&Imprv Mo Grs UP AQC	9,706,923	0	100.0000	0	9,706,923
76	322.000	Reactor Plant Equipment	320,875,517	0	53.4600	0	171,540,051
77	322.005	Rctor Plt Equip-60/40 Depr MO	0	0	100.0000	0	0
78	322.010	Reactor - Mo Grs UP AFDC	25,790,202	0	100.0000	0	25,790,202
79	322.020	Nuclear Prd - Mo Jurisdictional	9,476,983	0	100.0000	0	9,476,983
80	323.000	Turbogenerator Units	99,356,319	0	53.4600	0	53,115,888
81	323.010	Turbo/Gen - Mo Grs Up AFDC	4,762,845	0	100.0000	0	4,762,845
82	324.000	Accessory Equipment	60,813,054	0	53.4600	0	32,510,659
83	324.010	Access Equip - Mo Grs Up AFDC	3,074,724	0	100.0000	0	3,074,724
84	325.000	Miscl Pwr Plant Equipment	15,104,637	0	53.4600	0	8,074,939
85	325.010	Miscl Pwr Equip - Mo Grs Up AFDC	456,640	0	100.0000	0	456,640
86	328.000	Disallowance - MO Grs Up AFDC	(4,470,283)	0	100.0000	0	(4,470,283)
87	328.010	MPSC Disallowance - 100%	(62,070,960)	0	54.0920	0	(33,575,424)
88	328.020	Mo Disallowance - Not Mo Juris	0	0	0.0000	0	0
89	328.030	KCC Disallowance - 100%	0	0	0.0000	0	0
90	328.040	KCC Disallowance - Not Ks Juris	0	0	0.0000	0	0
91	328.050	Not State Specific 1988 Reserve	(10,086,006)	0	53.4600	0	(5,391,979)
92		Est Salvage & Rmoval Not Classified	11,753	0	54.0920	0	6,357
93		Total	\$ 682,394,024	\$ 0		\$ 0	\$ 387,126,235
Prod Other - Wind Generation							
94	341.000	Structures & Improvements	\$ 0	\$ 0	53.4600	\$ 0	\$ 0
95	344.000	Generator Equipment	0	0	53.4600	0	0
96	345.000	Accessory Equipment	0	0	53.4600	0	0
97		Total	\$ 0	\$ 0		\$ 0	\$ 0
Production Non-Unit Facilities							
98	311.000	Structures & Improvements	\$ 444,313	\$ 0	53.4600	\$ 0	\$ 237,530
99	311.010	Structures & Improvements	115,557	0	53.4600	0	61,777
100	312.000	Boiler Plant Equipment	441,616	0	53.4600	0	236,088
101	314.000	Turbogenerators - Electric	124	0	53.4600	0	66
102	315.000	Accessory Equipment	12,202	0	53.4600	0	6,523
103	316.000	Miscl. Plant Equipment	673,460	0	53.4600	0	360,032
104		EST. Salvage & Removal Not Classd	(3,287,428)	0	53.4600	0	(1,757,459)
105		Total	\$ (1,600,156)	\$ 0		\$ 0	\$ (855,443)

Accounting Schedule: 6-4

Schedule DAF-10

Accounting Schedule: 6  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Transmission Plant							
106	350.010	Land & Land Rights	\$ 5,951,409	\$ 0	53.4600	\$ 0	\$ 3,181,623
107	350.020	Land Rights - Wolf Creek	81	0	53.4600	0	43
108	352.000	Structures & Improvements	1,143,879	0	53.4600	0	611,518
109	352.010	Struct & Imprv - Wolf Creek	51,121	0	53.4600	0	27,329
110	352.020	Struct & Imprv - Wlf Crk Mo Grs Up	3,064	0	100.0000	0	3,064
111	353.000	Station Equipment	39,578,441	0	53.4600	0	21,158,635
112	353.010	Station Equip - Wolf Creek	4,615,766	0	53.4600	0	2,467,589
113	353.020	Station Equip - Wlf Crk MO Grs Up	279,130	0	100.0000	0	279,130
114	353.030	Station Equip - Communications	158,800	0	53.4600	0	84,894
115	354.000	Towers & Fixtures	3,196,496	0	53.4600	0	1,708,847
116	355.000	Poles & Fixtures	42,450,602	0	53.4600	0	22,694,092
117	355.010	Poles & Fixtures - Wolf Creek	36,357	0	53.4600	0	19,436
118	355.020	Oles & Fixt - Wlf Crk Mo Grs Up	2,528	0	100.0000	0	2,528
119	356.000	Overhead Conductors & Devices	36,618,091	0	53.4600	0	19,576,031
120	356.010	Ovrhd Conduct & Devices - Wlf Crk	16,711	0	53.4600	0	8,934
121	356.020	Ovrhd Conduct&Dev-Wlf Crk Mo Grs Up	975	0	100.0000	0	975
122	357.000	Underground Conduit	1,648,720	0	53.4600	0	881,406
123	358.000	Underground Conductors & Devices	2,077,365	0	53.4600	0	1,110,559
124		Est Salvage & Removal Not Classifie	102,139	0	53.4600	0	54,604
125		Total	\$ 137,931,675	\$ 0		\$ 0	\$ 73,871,237
Distribution Plant							
126	360.000	Land & Land Rights	\$ 4,854,234	\$ 0	54.4716	\$ 0	\$ 2,644,179
127	361.000	Structures & Improvements	4,447,402	0	50.8621	0	2,262,042
128	362.000	Station Equipment	47,354,496	0	57.3875	0	27,175,561
129	362.030	Station Equip - Communications	972,743	0	52.5651	0	511,323
130	364.000	Poles, Towers & Fixtures	109,118,346	0	54.0095	0	58,934,273
131	365.000	Overhead Conductors & Devices	47,949,782	0	55.6200	0	26,669,669
132	366.000	Underground Conduit	23,658,275	0	53.1195	0	12,567,157
133	367.000	Underground Conductors & Devices	56,687,642	0	50.4985	0	28,626,409
134	368.000	Line Transformers	83,527,097	0	58.1300	0	48,554,301
135	369.000	Services	36,128,611	0	51.5242	0	18,614,978
136	370.000	Meters	47,647,529	0	54.8400	0	26,129,905
137	371.000	Installation On Customers' Premises	8,484,015	0	73.7253	0	6,254,866
138	373.000	Street Lighting & Signal Systems	7,306,840	0	21.0904	0	1,541,042
139		Est Salvage & Removal not Classifie	(2,158,993)	0	53.7699	0	(1,160,888)
140		Total	\$ 475,978,019	\$ 0		\$ 0	\$ 259,324,817

Accounting Schedule: 6-5

Schedule DAF-10

Accounting Schedule: 6  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	
General Plant						
141	390.000 Structures & Improvements	\$ 16,238,257	\$	0 53.9790	\$	0 \$ 8,765,249
142	390.010 Struct & Improv-Leasehold (Bonfil)	82,498		0 53.9790	0	44,532
143	390.020 Struct & Imprv Leasehold (1201 Wal)	1,434,975		0 53.9790	0	774,585
144	390.030 Struct & Imprv-Leasehold (801 Char)	1,057,480		0 53.9790	0	570,817
145	390.040 Struct & Imprv-Leasehold (Marshall)	123,334		0 53.9790	0	66,574
146	391.000 Office Furniture & Equipment	5,561,229		0 53.9790	0	3,001,896
147	391.010 Off Furniture & Equip - Wlf Crk	756,394		0 53.9790	0	408,294
148	391.020 Off Furn & Equip - Computer	7,089		0 53.9790	0	3,827
149	392.000 Transportation Equipment	291,080		0 53.9790	0	157,122
150	392.010 Trans Equip - Light truck	388,681		0 53.9790	0	209,806
151	392.020 Trans Equip - Heavy Truck	1,385,480		0 53.9790	0	747,868
152	392.030 Trans Equip - Tractors	7,171		0 53.9790	0	3,871
153	392.040 Trans Equip - Trailers	398,215		0 53.9790	0	214,952
154	393.000 Stores Equipment	490,507		0 53.9790	0	264,771
155	394.000 Tools, Shop, & Garage Equipment	1,711,662		0 53.9790	0	923,938
156	395.000 Laboratory Equipment	2,186,404		0 53.9790	0	1,180,199
157	396.000 Power Operated Equipment	1,087,895		0 53.9790	0	587,235
158	397.000 Communication Equipment	9,203,293		0 53.9790	0	4,967,846
159	397.010 Communications Equip - Wolf Creek	56,965		0 53.9790	0	30,749
160	397.020 Commun Equip - Wlf Crk Mo Grs Up	1,488		0 53.9790	0	803
161	398.000 Miscellaneous Equipment	59,788		0 53.9790	0	32,273
162	399.000 Tng Prty-Accum Amort EO-94-199	34,924,731		0 100.0000	0	34,924,731
163	Est Salvage & Removal Not Classifie	1,315,582		0 53.9790	0	710,138
164	Total	\$ 78,770,198	\$	0	\$	0 \$ 58,592,076
165	Total Depreciation Reserve	\$2,271,414,242	\$	(819,062)	\$	0 \$1,258,035,828

Accounting Schedule: 6-6

**Schedule DAF-10**

Accounting Schedule: 7  
 Williams  
 16:19 09/05/2006

Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
*****				
	Pr-Struct-Hawthorn 5 Rebuild	R-1	\$ (25,270)	
*****				
1.	To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)		\$ (25,270)	
*****				
	Boiler Hawthorn 5 Rebuild	R-2	\$ (675,416)	
*****				
1.	To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)		\$ (675,416)	
*****				
	Access Hawthorn 5 Rebuild	R-3	\$ (111,795)	
*****				
1.	To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)		\$ (111,795)	
*****				
	Miscl Eqp Hawth 5 Rebuild	R-4	\$ (6,581)	
*****				
1.	To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)		\$ (6,581)	

Accounting Schedule: 7-1

Schedule DAF-10

Accounting Schedule: 8  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 89,369,368	23.7300	30.0000	(6.2700)	(0.017178)	\$ (1,535,187)
2	Payroll Expense	42,326,819	23.7300	13.8540	9.8760	0.027058	1,145,279
3	Payroll Taxes Withheld	22,715,314	23.7300	13.6300	10.1000	0.027671	628,555
4	FICA Taxes Withheld	5,801,987	23.7300	13.7700	9.9600	0.027288	158,325
5	Wolf Creek Operating Exp	19,611,505	23.7300	13.8100	9.9200	0.027178	533,001
6	Wolf Creek Fuel Outage Accrual	8,270,291	23.7300	215.0700	(191.3400)	(0.524219)	(4,335,444)
7	Accrued Vacation	5,710,782	23.7300	344.8300	(321.1000)	(0.879726)	(5,023,923)
8	Fuel - Coal	72,931,977	23.7300	20.8793	2.8507	0.007810	569,599
9	Fuel - Purchased Gas	20,509,051	23.7300	28.6200	(4.8900)	(0.013397)	(274,760)
10	Fuel - Purchased Oil	2,863,066	23.7300	8.5000	15.2300	0.041726	119,464
11	Purchased Power	38,055,033	23.7300	30.7200	(6.9900)	(0.019151)	(728,792)
12	Injuries and Damages	4,872,357	23.7300	185.0000	(161.2700)	(0.441836)	(2,152,783)
13	Pensions	16,767,573	23.7300	51.7400	(28.0100)	(0.076740)	(1,286,744)
14	OPEB's	2,156,829	23.7300	178.4400	(154.7100)	(0.423863)	(914,200)
15	Total Operation and Maintenance Expense	\$ 351,961,952					\$ (13,097,610)
Taxes							
16	Employers FICA Taxes	\$ 5,801,987	23.7300	13.7700	9.9600	0.027288	\$ 158,325
17	Federal Unemployment Taxes	58,789	23.7300	75.0000	(51.2700)	(0.140466)	(8,258)
18	State Unemployment Taxes	10,191	23.7300	71.0000	(47.2700)	(0.129507)	(1,320)
19	Property Taxes	30,097,256	23.7300	208.8400	(185.1100)	(0.507151)	(15,263,853)
20	Gross Receipts Taxes	39,012,075	6.5200	20.5300	(14.0100)	(0.038384)	(1,497,439)
21	Sales & Use Taxes	17,273,838	6.5200	22.0000	(15.4800)	(0.042411)	(732,601)
22	Corporate Franchise Taxes	6,342,616	23.7300	(77.0000)	100.7300	0.275973	1,750,391
23	Total Taxes	\$ 98,596,752					\$ (15,594,755)
24	Total Cash Working Capital Req						\$ (28,692,365)

Accounting Schedule: 8-1

Schedule DAF-10

Accounting Schedule: 9  
Williams  
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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Operating Revenues							
1	440.444	Retail Sales	\$ 526,074,301	\$ 0	100.0000	\$ (42,685,585) S-1	\$ 483,388,716
2	447.000	Firm Bulk Power Capac Fixed	12,643,444	793,501	53.4600	0 S-2	7,183,391
3	447.000	Firm Bulk Sales - Energy	31,735,056	14,705,183	56.6800	0 S-7	26,322,327
4	447.000	Non Firm Interchange Sales	143,589,216	0	56.6800	0 S-93	81,386,368
5	447.000	FERC Wholesale Firm Power	4,389,711	0	1.1461	0	50,310
6	450.000	Other Oper Rev - Forfeited Discount	2,179,387	0	59.6760	0 S-3	1,300,571
7	451.000	Other Oper Rev-Misc Serv Rev	1,474,225	0	61.1865	0 S-4	902,027
8	454.000	Other Revenue Rents	2,343,535	0	54.8595	0 S-5	1,285,652
9	456.000	Revenue Transmission for Others	8,325,116	0	54.1324	0 S-6	4,506,585
10		Total	\$ 732,753,991	\$ 15,498,684		\$ (42,685,585)	\$ 606,325,947
Operation & Maintenance Expense							
11	500.000	Prod Stm Oper - Suprv & Engineering	\$ 6,499,360	\$ (953,998)	53.4600	0 S-8	\$ 2,964,551
12	501.000	Fuel Expense	150,584,982	(1,677,210)	56.6800	0 S-9	84,400,925
13	502.000	Steam Operations Expense	12,683,639	(70,078)	53.4600	0 S-10	6,743,210
14	505.000	Prod Operating Expense	6,776,556	(54,724)	53.4600	0 S-11	3,593,491
15	506.000	Misc Stm Pwr Operations	8,883,627	(44,878)	53.4600	0 S-12	4,725,195
16	507.000	Stm Pwr Operations - Rent Exp	377,605	0	53.4600	0 S-13	201,868
17	510.000	Prod Maint - Suprv & Engineering	2,566,021	70,572	53.4600	0 S-14	1,409,523
18	511.000	Prod Maint - Maint of Structures	3,472,585	(300,054)	53.4600	0 S-15	1,696,035
19	512.000	Prod Maint - Maint of Boiler Plnt	24,658,731	632,110	53.4600	0 S-16	13,520,484
20	513.514	Maint of Electric & Misc Plnt	7,394,463	512,727	53.4600	0 S-17	4,227,184
21	517.000	Prod Nuclear Oper-Superv & Engineer	5,358,029	(32,642)	53.4600	0 S-18	2,846,952
22	518.000	Prod Nuclear - Nuclear Fuel Exp	18,066,445	(271,860)	56.6800	0 S-19	10,085,971
23	519.000	Prod Nuclear Oper - Coolants	2,090,168	(7,252)	53.4600	0 S-20	1,113,527
24	520.000	Prod Nuclear Gen-Reactor Operation	9,480,259	(42,094)	53.4600	0 S-21	5,045,643
25	523.000	Prod Nuclear Gen- Electric Expense	762,235	(5,915)	53.4600	0 S-22	404,329
26	524.000	Prod Nuclear Oper-Misc Nuclear Exp	20,506,296	(40,434)	53.4600	0 S-23	10,941,050
27	524.000	Security	659,218	0	100.0000	0	659,218
28	528.000	Prod Nuclear Maint-Suprv & Engineer	5,009,730	168,386	53.4600	0 S-24	2,768,221
29	529.000	Prod Nucl Maint-Maint of Structures	1,845,417	480	53.4600	0 S-25	986,817
30	530.000	Prod Nucl Maint-Maint Reactor Plnt	6,428,151	270,029	53.4600	0 S-26	3,580,847
31	531.000	Prod Nucl Maint-Maint	3,714,972	143,317	53.4600	0 S-27	2,062,641
32	532.000	Prod Nucl Maint-Maint of Misc Plnt	2,016,949	57,117	53.4600	0 S-28	1,108,796
33	546.000	Prod Turbine Oper Suprv & Engineer	1,534,619	(6,385)	53.4600	0 S-29	816,994
34	547.000	Other Pwr Oper - Fuel Expense	39,223,450	(591,136)	56.6800	0 S-30	21,896,796
35	548.000	Oth Pwr Oper - Generation Expense	420,763	(3,242)	53.4600	0 S-31	223,207
36	549.000	Oth Pwr Oper-Misc Oth Pwr Generatio	124,016	(949)	53.4600	0 S-32	65,792

Accounting Schedule: 9-1

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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
37	551.000	Oth Pwr Maint - Suprv & Engineering	15,727	87	53.4600	0 S-33	8,454
38	552.554	Oth Maint-Struct, Gen & Misc Plnt	486,476	630,062	53.4600	0 S-34	596,901
39	555.000	Purchase Power - Energy	50,295,309	10,766,162	56.6800	0 S-35	34,609,642
40	555.000	Purchased Power - Demand	10,967,451	(4,522,650)	53.4600	0 S-36	3,445,391
41	556.000	Oth Pwr Supp - Load Dispatching	2,939,301	(23,275)	53.4600	0 S-37	1,558,907
42	557.000	Oth Pwr Supp - Other Expense	5,166,163	(38,494)	53.4600	0 S-38	2,741,252
43	560.000	Transmission Oper -Suprv & Engineer	5,932,177	(263,912)	52.3247	0 S-39	2,965,903
44	561.000	Trans Oper - Load Dispatching	642,572	(6,104)	52.3247	0 S-40	333,030
45	562.000	Transmiss Oper - Station Expense	195,166	(970)	54.0986	0 S-41	105,057
46	563.564	Transmiss Oper - Overhead Line Exp	248,662	(337)	53.6041	0 S-42	133,112
47	565.000	Trans Oper-Transmit Electricity Oth	2,386,931	0	53.6041	0 S-43	1,279,493
48	566.000	Transmiss Oper - Miscellaneous Exp	1,617,443	(9,267)	52.3247	0 S-44	841,473
49	567.000	Transmission Oper - Rents	2,808,238	0	53.6041	0 S-45	1,505,331
50	568.570	Trans Maint-Structures & Station Eq	752,702	(3,824)	53.9316	0 S-46	403,882
51	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,189,406	(463)	53.5950	0 S-47	637,214
52	580.000	Distrb Oper - Suprv & Engineering	2,231,745	(39,032)	53.9527	0 S-48	1,183,028
53	581.000	Distrb Oper - Load Dispatching	1,193,725	(7,856)	53.3398	0 S-49	632,540
54	582.000	Distrb Oper - Station Expense	31,244	(283)	56.8114	0 S-50	17,589
55	583.584	Distrb - Ovrhd & Undgrnd Line Exp	5,797,773	(27,371)	55.2123	0 S-51	3,185,972
56	585.000	Distrb Oper - Street Light & Signal	125,736	(1,028)	20.1356	0 S-52	25,111
57	586.000	Distrb Operation - Meter Expense	1,244,583	(10,267)	54.8016	0 S-53	676,425
58	587.000	Distrb Oper - Customer Install Exp	636,176	(4,289)	73.0037	0 S-54	461,301
59	588.000	Distrb Oper - Misc Distrb Expense	13,470,388	(899,395)	53.9527	126,459 S-55	6,908,849
60	589.000	Distrb Oper - Distribution Rents	932,100	0	53.3399	0 S-56	497,181
61	590.000	Distrb Maint - Suprv & Engineering	302,272	(15,047)	53.4210	0 S-57	153,438
62	591.592	Distrb Maint - Struct & Station Equ	1,656,610	(277,902)	50.3776	0 S-58	694,560
63	593.000	Distrb Maint - Maint Ovrhd Lines	20,912,286	(968,202)	55.2123	0 S-59	11,011,587
64	594.000	Distrb Maint - Maint Undgrnd Lines	1,865,924	(193,149)	50.4767	0 S-60	844,362
65	595.000	Distrb Maint-Maint Line Transformer	1,225,118	(117,314)	58.1899	0 S-61	644,630
66	596.000	Distrb Maint-Maint St Lights&Signal	1,427,762	(290,701)	20.1359	0 S-62	228,957
67	597.000	Distrb Maint - Maint of Meters	553,751	5,715	54.8032	0 S-63	306,605
68	598.000	Distrb Maint-Maint Misc Distrb Pln	267,003	(85,384)	53.4210	0 S-64	97,023
69	901.000	Customer Accts-Suprv & Engineering	739,668	(72,380)	53.5650	0 S-65	357,433
70	902.000	Cust Accts - Meter Reading Exp	6,615,418	(8,576)	53.5650	0 S-66	3,538,955
71	903.905	Cust Accts-Rec & Collect & Misc Ex	11,057,077	4,196,775	53.5650	495,586 S-67	8,666,312
72	904.000	Cust Accts-Uncollectible Accts Exp	1,408,673	1,321,817	100.0000	0 S-68	2,730,490
73	907.910	Cust Accts- Customer Assistance Exp	1,462,770	(88,954)	53.5650	0 S-69	735,885
74	912.000	Sales Expense - Supervision	532,394	(13,002)	53.5650	0 S-70	278,212
75	913.916	Sales Exp - Misc Sales Exp	479,113	(2,463)	53.5662	0 S-71	255,323
76	920.000	Admin & Gen-Administrative Salaries	36,258,926	(7,571,192)	53.8993	0 S-72	15,462,488
77	921.000	Admin & Gen - Office Supply Expense	2,290,014	(251,188)	57.0974	0 S-73	1,164,117

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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
78	921.000	Security	978,239	0	100.0000	0	978,239
79	922.000	Admin & Gen - Admin Exp Transferred	(2,721,743)	0	57.0974	0 S-74	(1,554,044)
80	923.000	Admin & Gen - Outside Services Exp	11,684,386	(4,085,555)	57.0974	0 S-75	4,338,735
81	924.000	Admin & Gen-Property Insurance Exp	2,507,375	0	54.1175	0 S-76	1,356,929
82	925.000	Admin & Gen-Injuries & Damages Exp	9,025,832	(1,092,438)	53.8993	0 S-77	4,276,044
83	926.000	Admin & Gen-Emp'l Pension & Benefits	39,543,929	20,306,023	53.8993	0 S-78	32,258,705
84	928.000	Admin & Gen-Regulate Commission Exp	3,484,383	(278,759)	42.4925	(301,041) S-79	1,061,109
85	930.100	Admin & Gen-General Advertising Exp	1,728,009	(1,380,766)	53.5662	0 S-80	186,005
86	930.200	Admin & Gen - Misc'l General Exp	7,144,698	(1,171,475)	57.0974	0 S-81	3,410,555
87	931.000	Admin & Gen - Admin Rent Expense	7,287,856	0	57.0974	0 S-82	4,161,176
88	933.000	Admin & Gen - Transportation Exp	239,185	(32,603)	53.1401	0 S-83	109,778
89	935.000	Admin & Gen Maint - Maint Gen Plant	2,555,353	(4,060)	53.5430	0 S-84	1,366,039
90		Total	\$ 624,957,761	\$ 11,118,601		\$ 321,004	\$ 351,961,952
Depreciation Expense							
91	703.000	Depreciation Expense	\$ 138,044,832	\$ 0	53.9800	\$ (17,815,659) S-85	\$ 56,700,941
92	730.100	Other Depreciation	0	(6,647,127)	53.9800	0 S-92	(3,588,119)
93		Total	\$ 138,044,832	\$ (6,647,127)		\$ (17,815,659)	\$ 53,112,822
Other Operating Expenses							
94	704.707	Amortization of Plant Exp	\$ 8,503,148	\$ 0	54.2792	\$ (2,094,918) S-86	\$ 2,520,523
95	708.000	Taxes Other Than Income Taxes	65,768,093	1,534,433	53.6908	0 S-87	36,135,265
96	708.000	Gross Receipts Taxes	39,012,075	(39,012,075)	100.0000	0 S-95	0
97		Total	\$ 113,283,316	\$ (37,477,642)		\$ (2,094,918)	\$ 38,655,788
98		Total Operating Expenses	\$ 876,285,909	\$ (33,006,168)		\$ (19,589,573)	\$ 443,730,562
99		Net Income Before Taxes	\$ (143,531,918)	\$ 48,504,852		\$ (23,096,012)	\$ 162,595,385
Current Income Taxes							
100	709.000	Current Income Taxes	\$ 94,652,951	\$ 0	47.3250	\$ 2,332,974 S-88	\$ 47,127,483
101		Total	\$ 94,652,951	\$ 0		\$ 2,332,974	\$ 47,127,483

Accounting Schedule: 9-3



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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended Deamber 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Deferred Income Taxes							
102	710.000	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 7,388,367 S-89	\$ 7,388,367
103	711.100	Amort of Excess Deferred Inc. Taxes	0	0	100.0000	(993,300) S-90	(993,300)
104	711.410	Inv Tax Credit - Amortization	0	0	100.0000	(1,444,946) S-91	(1,444,946)
105	711.100	Amort of Prior Deferred Taxes	0	0	100.0000	(3,576,633) S-94	(3,576,633)
106		Total	\$ 0	\$ 0		\$ 1,373,488	\$ 1,373,488
*****							
107		Total Income Taxes	\$ 94,652,951	\$ 0		\$ 3,706,462	\$ 48,500,971
*****							
108		Net Operating Income	\$ (238,184,869)	\$ 48,504,852		\$ (26,802,474)	\$ 114,094,414
*****							

Accounting Schedule: 9-4

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Accounting Schedule: 10  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Retail Sales	S-1		\$ (42,685,585)
*****			
1. To remove the Gross Receipts Taxes. (Bolin)			\$ (39,213,356)
2. To adjust the test year revenues to reflect Staff's annualization of customer growth. (Bolin)			\$ 1,579,214
3. To adjust test year revenues to reflect Staff's annualization of large power customers. (Bolin)			\$ 917,462
4. To adjust revenues for weather normalization. (Wells)			\$ (6,438,339)
5. To adjust for Large Power manual billings, PLCC credits, and Revenue Adjustments (RVADMR & RVADMC). (Wells)			\$ 469,434
*****			
Firm Bulk Power Capac Fixed	S-2	\$ 793,501	
*****			
1. To annualize demand revenue for firm capacity bulk power customers. (Traxler)		\$ 793,501	
*****			
Firm Bulk Sales - Energy	S-7	\$ 14,705,183	
*****			
1. To annualize energy revenue for firm capacity bulk power customers. (Traxler)		\$ 14,705,183	

Accounting Schedule: 10-1

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	No Juris Adjustment
*****			
Prod Stm Oper - Suprv & Engineering	S-8	\$ (953,998)	
*****			
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (50,565)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.		\$ (903,433)	
(Harris)			
*****			
Fuel Expense	S-9	\$ (1,677,210)	
*****			
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (50,067)	
2. To amortize over 5 years costs incurred for the Union Pacific Complaint Case before the Surface Transportation Board. (Hyneman)		\$ 282,828	
3. To annualize the fuel costs. (Hyneman)		\$ (2,265,971)	
4. To annualize the nuclear replacement power outage accrual. (Hyneman)		\$ 356,000	
*****			
Steam Operations Expense	S-10	\$ (70,078)	
*****			
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (70,078)	

Accounting Schedule: 10-2

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Accounting Schedule: 10  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Prod Operating Expense	S-11	\$ (54,724)
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (54,724)
*****			
	Misc'l Stm Pwr Operations	S-12	\$ (44,878)
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (44,878)
*****			
	Prod Maint - Suprv & Engineering	S-14	\$ 70,572
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (21,905)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)		\$ 92,477
3.	To remove the Grand Avenue maintenance expense from the test year. (Harris)		
*****			
	Prod Maint - Maint of Structures	S-15	\$ (300,054)
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (10,624)

Accounting Schedule: 10-3

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Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (289,430)	
3.	To remove the Grand Avenue maintenance expense from the test year. (Harris)		
*****			
	Prod Maint - Maint of Boiler Plnt S-16	\$ 632,110	
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (81,504)	
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 713,614	
3.	To remove the Grand Avenue maintenance expense from the test year. (Harris)		
4.	To adjust the 6-year historical average maintenance expense to reflect Hawthorn 5 outage. (Harris)		
*****			
	Mint of Electric & Miscl Plant S-17	\$ 512,727	
*****			
1.	To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (21,095)	
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (740,129)	

Accounting Schedule: 10-4

Schedule DAF-10

Accounting Schedule: 10  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

- |  |            |  |
|--|------------|--|
| 3. To remove the Grand Avenue maintenance expense from the test year.<br>(Harris)                                |            |  |
| 4. To reflect Hawthorn 5 turbine overhaul not included in the 6-year average maintenance expense.<br>(Harris)    | \$ 750,000 |  |
| 5. To reflect the LaCygne 2 turbine overhaul not included in the 6-year average maintenance expense.<br>(Harris) | \$ 523,951 |  |

Prod Nuclear Oper-Superv & Engineer S-18 \$ (32,642)

- |  |             |  |
|--|-------------|--|
| 1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.<br>(Bolin) | \$ (46,431) |  |
| 2. To adjust for Wolf Creek refueling outage accrual operations.<br>(Harris)   | \$ 13,789   |  |

Prod Nuclear - Nuclear Fuel Exp S-19 \$ (271,860)

- |  |              |  |
|--|--------------|--|
| 1. To annualize the fuel costs.<br>(Hyneman) | \$ (271,860) |  |
|--|--------------|--|

Prod Nuclear Oper - Coolants S-20 \$ (7,252)

- |  |             |  |
|--|-------------|--|
| 1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.<br>(Bolin) | \$ (12,631) |  |
|--|-------------|--|

Accounting Schedule: 10-5

Schedule DAF-10

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 5,379	
*****			
	Prod Nuclear Gen-Reactor Operation S-21	\$ (42,094)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (66,492)	
2.	To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 24,398	
*****			
	Prod Nuclear Gen- Electric Expense S-22	\$ (5,915)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (7,877)	
2.	To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 1,962	
*****			
	Prod Nuclear Oper-Miscl Nuclear Exp S-23	\$ (40,434)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (94,905)	
2.	To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 54,471	

Accounting Schedule: 10-6

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Accounting Schedule: 10  
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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Prod Nuclear Maint-Suprv & Engineer	S-24	\$ 168,386
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(25,003)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	193,389
*****			
	Prod Nucl Maint-Maint of Structures	S-25	\$ 480
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(16,503)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	16,983
*****			
	Prod Nucl Maint-Maint Reactor Plnt	S-26	\$ 270,029
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(17,078)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	287,107

Accounting Schedule: 10-7



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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Prod Nucl Maint-Maint	S-27	\$ 143,317
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(16,092)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	159,409
*****			
	Prod Nucl Maint-Maint of Misc1 Pint	S-28	\$ 57,117
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(9,994)
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	67,111
*****			
	Prod Turbine Oper Suprv & Engineer	S-29	\$ (6,385)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(6,385)
*****			
	Other Pwr Oper - Fuel Expense	S-30	\$ (591,136)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(910)

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To annualize the fuel costs. (Hyneman)	\$ (590,226)	
*****			
	Oth Pwr Oper - Generation Expense S-31	\$ (3,242)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-05. (Bolin)	\$ (3,242)	
*****			
	Oth Pwr Oper-Miscl Oth Pwr Geneatio S-32	\$ (949)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (949)	
*****			
	Oth Pwr Maint - Suprv & Engineering S-33	\$ 87	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (155)	
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 242	
*****			
	Oth Maint-Struct, Gen & Miscl Plnt S-34	\$ 630,062	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (1,742)	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 246,804	
3.	To reflect maintenance expense related to newly owned CT's that had previously been leased. (Harris)	\$ 385,000	
*****			
	Purchase Power - Energy S-35	\$ 10,766,162	
*****			
1.	To annualize the purchased power energy charges. (Hyneman)	\$ 10,766,162	
*****			
	Purchased Power - Demand S-36	\$ (4,522,650)	
*****			
1.	To annualize the purchased power demand charges. (Hyneman)	\$ (4,522,650)	
*****			
	Oth Pwr Supp - Load Dispatching S-37	\$ (23,275)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (23,275)	
*****			
	Oth Pwr Supp - Other Expense S-38	\$ (38,494)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (36,557)	
2.	To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (600)	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	No Juris Adjustment
3.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (679)	
4.	To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (658)	
*****			
	Transmission Oper -Suprv & Engineer S-39	\$ (263,912)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (19,924)	
2.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (2,741)	
3.	To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (241,247)	
*****			
	Trans Oper - Load Dispatching S-40	\$ (6,104)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (6,104)	
*****			
	Transmiss Oper - Station Expense S-41	\$ (970)	
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (970)	

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Kansas City Power & Light Co.  
Case: ER-06-314C  
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Transmiss Oper - Overhead Line Exp	S-42	\$ (337)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (337)
*****			
	Transmiss Oper - Miscellaneous Exp	S-44	\$ (9,267)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (9,267)
*****			
	Trans Maint-Structures & Station Eq	S-46	\$ (3,824)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (3,824)
2.	To annualize non-labor transmission maintenance expense (DR 403). (Harris)		
*****			
	Tran Maint-Ovrhd & Undgrnd Line Exp	S-47	\$ (463)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (463)
2.	To annualize non-labor transmission maintenance expense (DR 403). (Harris)		

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Distrb Oper - Suprv & Engineering	S-48	\$ (39,032)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (18,025)
2.	To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)		\$ (8,833)
3.	To remove 50% of entertainment business meals charged to expense. (Hyneman)		\$ (12,174)
*****			
	Distrb Oper - Load Dispatching	5-49	\$ (7,856)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (7,856)
*****			
	Distrb Oper - Station Expense	S-50	\$ (283)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (283)
*****			
	Distrb - Ovrhd & Undrgrnd Line Exp	S-51	\$ (27,371)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (27,371)

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 Case: ER-06-314C  
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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Distrb Oper - Street Light & Signal	S-52	\$ (1,028)	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (1,028)	
*****			
Distrb Operation - Meter Expense	S-53	\$ (10,267)	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (10,267)	
*****			
Distrb Oper - Customer Install Exp	S-54	\$ (4,289)	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (4,289)	
*****			
Distrb Oper - Misc1 Distrb Expense	S-55	\$ (899,395)	\$ 126,459
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (85,388)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)		\$ (813,724)	
3. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)		\$ (283)	

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Kansas City Power & Light Co.  
Case: ER-06-314C  
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To reflect the amortization of Demand Response, Efficiency and Affordability Programs agreed to in Case No. EO-2005-0329. (Featherstone)		\$ 126,459
*****		
Distrb Maint - Suprv & Engineering	S-57	\$ (15,047)
*****		
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(2,435)
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$	(12,612)
*****		
Distrb Maint - Struct & Station Equ	S-58	\$ (277,902)
*****		
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(5,959)
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$	(271,943)
*****		
Distrb Maint - Maint Ovrhd Lines	S-59	\$ (968,202)
*****		
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(28,824)
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$	(939,378)

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Kansas City Power & Light Co.  
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 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Distrb Maint - Maint Undrgrnd Lines	S-60	\$ (193,149)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (10,069)
2.	To annualize non-labor distribution maintenance expense (DR 403). (Harris)		\$ (183,080)
*****			
	Distrb Maint-Maint Line Transformer	S-61	\$ (117,314)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (8,422)
2.	To annualize non-labor distribution maintenance expense (DR 403). (Harris)		\$ (108,892)
*****			
	Distrb Miant-Maint St Lights&Signal	S-62	\$ (290,701)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (2,677)
2.	To annualize non-labor distribution maintenance expense (DR 403). (Harris)		\$ (288,024)

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 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Distrb Maint - Maint of Meters	S-63	\$ 5,715	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (4,471)	
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)		\$ 10,186	
*****			
Distrb Maint-Maint Misc1 Distrb Pln	S-64	\$ (85,384)	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (1,343)	
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)		\$ (84,041)	
*****			
Customer Accts-Suprv & Engineering	S-65	\$ (72,380)	
*****			
1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (3,926)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)		\$ (68,454)	

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Kansas City Power & Light Co.  
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Cust Accts - Meter Reading Exp S-66	\$ (8,576)	
*****			
1.	To adjust test year expense to reflect Staff's annulaization of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (8,576)	
*****			
	Cust Accts-Rec & Collect & Miscl Ex S-67	\$ 4,196,775	\$ 495,586
*****			
1.	To adjust test year expense to reflect Staff's annulaization of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (63,773)	
2.	To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (122,059)	
3.	To adjust test year expense to reflect the inclusion of Banking Fees associated with the accounts receivable sales. (Williams)	\$ 3,882,607	
4.	To include in cost of service interest on annualized customer deposits. (Williams)		\$ 495,586
5.	To include in rates expenses for costs associated with accepting credit card payments. (Williams)	\$ 500,000	
*****			
	Cust Accts-Uncollectible Accts Exp S-68	\$ 1,321,817	
*****			
1.	To normalize bad debt expense. (Bolin)	\$ 1,321,817	
2.	To normalize bad debt expense.		

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Kansas City Power & Light Co.  
 Case: ER-05-314C  
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Cust Accts- Customer Assistance Exp	S-69	\$ (88,954)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (11,667)
2.	To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)		\$ (77,287)
*****			
	Sales Expense - Supervision	S-70	\$ (13,002)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (1,557)
2.	To remove 50% of entertainment business meals charged to expense. (Hyneman)		\$ (11,445)
*****			
	Sales Exp - Misc1 Sales Exp	S-71	\$ (2,463)
*****			
1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (2,463)
*****			
	Admin & Gen-Administrative Salaries	S-72	\$ (7,571,192)
*****			
1.	To adjust test year expense to remove severance costs. (Hyneman)		\$ (2,383,662)

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
 12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to annualize Admin & Gen payroll charged to Acct. 920 based upon the test year capitalization ratio. (Bolin)	\$ 5,185,777	
3.	To adjust test year expense to correct the test year capitalization ratio for Admin & Gen payroll charged to Acct. 920. (Bolin)	\$ (7,014,443)	
4.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (147,373)	
5.	To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (1,467,733)	
6.	To adjust test year expense to remove the Equity based Long-Term Executive Compensation. (Harris)	\$ (1,668,100)	
7.	To remove discretionary bonuses paid to executives based upon criteria unrelated to providing electric service to ratepayers. (Harris)	\$ (43,470)	
8.	To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (32,188)	
*****			
	Admin & Gen - Office Supply Expense S-73	\$ (251,188)	
*****			
1.	To adjust test year expense to reflect Staff's annualization of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (293)	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (500)	
3.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (992)	
4.	To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (126,626)	
5.	To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (3,251)	
6.	To reflect amortizing over 5 years costs charged to Project "CORDP-KCPL". (Vesely)	\$ (18,915)	
7.	To reflect amortizing over 5 years costs charged to Project "LED-LDI". (Vesely)	\$ (100,611)	
*****			
	Admin & Gen - Outside Services Exp S-75	\$ (4,085,555)	
*****			
1.	To remove costs that should be capitalized to the Iatan II Project but were expensed to Project MSC0140. (Vesely)	\$ (1,688,267)	
2.	To reflect amortizing over 5 years costs charged to Project "CORDP-KCPL". (Vesely)	\$ (1,210,554)	
3.	To reflect amortizing over 5 years costs charged to Project "LED-LDI". (Vesely)	\$ (1,186,734)	

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Admin & Gen-Injuries & Damages Exp	S-77	\$ (1,092,438)
*****			
1.	To adjust test year expense to reflect Staff's annualization of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (1,800)
2.	To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)		\$ (5,000)
3.	To adjust test year expense to reflect Staff's annualization of injuries and Damages. (Vesely)		\$ (1,085,638)
*****			
	Admin & Gen-Emp'l Pension & Benefits	S-78	\$ 20,306,023
*****			
1.	To adjust test year expense to reflect Staff's annualization of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ 531
2.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)		\$ (154,253)
3.	To adjust test year expense to reflect the amortization of the FAS 87 Regulatory Asset over 5 years. (Traxler)		\$ 3,798,166
4.	To adjust test year expense to reflect the 2006 FAS 87 Pension Cost. (Traxler)		\$ 14,977,783
5.	To adjust test year expense to reflect a 3-year average of the SERP payments. (Harris)		\$ 585,555

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Kansas City Power & Light Co.  
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
6. To annualize the 401K costs. (Bolin)	\$ 145,013	
7. To annualize the FAS 106 costs. (Traxler)	\$ 456,143	
8. To normalize the LTD, Life & AD&D insurance costs. (Bolin)	\$ (10,918)	
9. To normalize the cost of dental benefits. (Bolin)	\$ 37,672	
10. To normalize the vision insurance costs. (Bolin)	\$ 3,349	
11. To normalize test year medical costs. (Bolin)	\$ 270,430	
12. To normalize the test year costs for Wolf Creek employees benefit costs. (Bolin)	\$ 196,552	
*****		
Admin & Gen-Regulate Commission Exp S-79	\$ (278,759)	\$ (301,041)
*****		
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (3,925)	
2. To reflect the 2007 PSC assessment effective July 1, 2006. (Harris)		\$ 72,427
3. To adjust test year expense to amortize the rate case expense over 3 years. (Harris)		\$ (373,468)
4. To remove costs that should be capitalized to the Iatan II Project but were expensed to Project MSC0140. (Vesely)	\$ (274,834)	

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Kansas City Power & Light Co.  
 Case: ER-06-314C  
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Admin & Gen-General Advertising Exp	S-80	\$ (1,380,766)
*****		
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(2,230)
2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$	(291,528)
3. To adjust test year expense to reflect advertising capitalized to Iatan. (Vesely)	\$	(113,681)
4. To adjust test year expense to reflect the elimination of general advertising costs without documentation. (Vesely)	\$	(76,036)
5. To adjust test year expense to reflect the elimination of institutional advertising. (Vesely)	\$	(461,018)
6. To adjust test year expense to reflect the elimination of advertising expense described as other. (Vesely)	\$	(104,191)
7. To adjust test year expense to reflect the elimination of non-advertising costs charged to acct. 930.1. (Vesely)	\$	(332,082)
*****		
Admin & Gen - Misc General Exp	S-81	\$ (1,171,475)
*****		
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$	(7,888)

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (5,210)	
3. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (122)	
4. To adjust test year expense to reflect the elimination of dues paid to EEI which supports lobbying. (Williams)	\$ (223,269)	
5. To adjust test year expense to reflect the elimination of industry dues & memberships. (Williams)	\$ (381,549)	
6. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (3,469)	
7. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (49,968)	
8. To include a disallowance for costs that have been booked incorrectly, related to to lobbying activities, and are related to expense account charges that should not have be charged to KCPL. (Hyneman)	\$ (500,000)	
*****		
Admin & Gen - Transportation Exp S-83	\$ (32,603)	
*****		
1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (32,481)	
2. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (122)	

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Kansas City Power & Light Co.  
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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Admin & Gen Maint - Maint Gen Plant	S-84	\$ (4,060)	
*****			
1. To adjust test year expense to reflect Staff's annualization of payroll based upon employees and wage rates at 6-30-06. (Bolin)		\$ (4,060)	
*****			
Amortization of Plant Exp	S-86		\$ (2,094,918)
*****			
1. To adjust test year amortization expense to reflect the elimination of the expense associated with the amortization of AFUDC for Iatan, Case No. ER-81-42. (Williams)			\$ (194,085)
2. To adjust test year expense to reflect the annualization of the amortization of the 2002 incremental ice storm costs, which ends in January 2007. (Williams)			\$ (1,900,833)
3. To reflect the Regulatory Plan Amortization. (Traxler)			
*****			
Taxes Other Than Income Taxes	S-87	\$ 1,534,433	
*****			
1. To adjust test year expense to reflect Staff's annualization of the payroll taxes. (Bolin)		\$ (152,117)	
2. To adjust property tax expense to reflect Staff's annualized property tax level. (Williams)		\$ 1,684,275	
3. To adjust property tax expense to reflect Staff's annualized property taxes for vehicles cleared to expense. (Williams)		\$ 2,275	

Accounting Schedule: 10-26

Schedule DAF-10

Accounting Schedule: 10  
Williams  
16:19 09/05/2006

Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Amort of Excess Deferred Inc. Taxes	S-90	\$ (993,300)
*****			
1.	To reflect the annualization of Excess Deferred Income Taxes. (Traxler)		\$ (993,300)
*****			
	Inv Tax Credit - Amortization	S-91	\$ (1,444,946)
*****			
1.	To annualize the Investment Tax Credit - Amortization. (Traxler)		\$ (1,444,946)
*****			
	Other Depreciation	S-92	\$ (6,647,127)
*****			
1.	To remove the test year transportation depreciation cleared to expense. (Williams)	\$ (947,410)	
2.	To remove from expense annualized depreciation on transportation equipment that would be cleared to capital accounts. (Williams)	\$ (392,363)	
3.	To adjust depreciation expense associated with the booking of the Hawthorn 5 insurance and lawsuit subrogation proceeds charged to salvage. (Williams)	\$ (5,307,354)	
*****			
	Amort of Prior Deferred Taxes	S-94	\$ (3,576,633)
*****			
1.	To annualize the Amortization of Prior Deferred Taxes. (Traxler)		\$ (3,576,633)

Accounting Schedule: 10-27



Schedule DAF-10

Accounting Schedule: 11  
Williams  
16:19 09/05/2006

Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Income Tax

Line		Test Year	7.78% Return	7.81% Return	7.83% Return
(A)		(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	\$ 162,595,385	\$ 124,872,948	\$ 125,446,011	\$ 125,828,051
*****					
Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$ 53,112,822	\$ 53,112,822	\$ 53,112,822	\$ 53,112,822
3	50% Meals & Entertainment	252,377	252,377	252,377	252,377
4	Book Nuclear Fuel Amortization	7,249,344	7,249,344	7,249,344	7,249,344
5	Book Amortization Expense	2,520,523	2,520,523	2,520,523	2,520,523
6	Total	\$ 63,135,066	\$ 63,135,066	\$ 63,135,066	\$ 63,135,066
Subtr from Net Income Before Taxes					
7	Interest Expense 2.7500 %	\$ 32,164,695	\$ 32,164,695	\$ 32,164,695	\$ 32,164,695
8	Straight Line Tax Depreciation	41,620,873	41,620,873	41,620,873	41,620,873
9	Tax Deprec over Straight-Line Tax	19,144,954	19,144,954	19,144,954	19,144,954
10	Production Income Deduction	1,371,905	1,371,905	1,371,905	1,371,905
11	IRS Nuclear Fuel Amortization	9,242,234	9,242,234	9,242,234	9,242,234
12	IRS Amortization Deduction	628,231	628,231	628,231	628,231
13	Wind Production Tax Credit	0	0	0	0
14	Total	\$ 104,172,892	\$ 104,172,892	\$ 104,172,892	\$ 104,172,892
*****					
15	Net Taxable Income	\$ 121,557,559	\$ 83,835,122	\$ 84,408,185	\$ 84,790,225
*****					
Provision for Federal Income Tax					
16	Net Taxable Income	\$ 121,557,559	\$ 83,835,122	\$ 84,408,185	\$ 84,790,225
17	Deduct Missouri Income Tax 100.0 %	\$ 6,297,930	\$ 4,343,520	\$ 4,373,211	\$ 4,393,004
18	Deduct City Income Tax	751,819	518,510	522,055	524,417
19	Federal Taxable Income	114,507,810	78,973,092	79,512,919	79,872,804
20	Total Federal Tax	\$ 40,077,734	\$ 27,640,583	\$ 27,829,522	\$ 27,955,482

Accounting Schedule: 11-1

Schedule DAF-10

Accounting Schedule: 11  
Williams  
16:19 09/05/2006

Kansas City Power & Light Co.  
Case: ER-06-314C  
12-Months Ended December 31, 2005

Income Tax

Line	Test Year	7.78% Return	7.81% Return	7.83% Return	
(A)	(B)	(C)	(D)	(E)	
Provision for Missouri Income Tax					
21	Net Taxable Income	\$ 121,557,559	\$ 83,835,122	\$ 84,408,185	\$ 84,790,225
22	Deduct Federal Income Tax 50.0 %	\$ 20,038,867	\$ 13,820,292	\$ 13,914,761	\$ 13,977,741
23	Deduct City Income Tax	751,819	518,510	522,055	524,417
24	Missouri Taxable Income	100,766,873	69,496,321	69,971,369	70,288,067
25	Total Missouri Tax	\$ 6,297,930	\$ 4,343,520	\$ 4,373,211	\$ 4,393,004
Provision for City Income Tax					
26	Net Taxable Income	\$ 121,557,559	\$ 83,835,122	\$ 84,408,185	\$ 84,790,225
27	Deduct Federal Income Tax	\$ 40,077,734	\$ 27,640,583	\$ 27,829,522	\$ 27,955,482
28	Deduct Missouri Income Tax	6,297,930	4,343,520	4,373,211	4,393,004
29	City Taxable Income	75,181,895	51,851,019	52,205,452	52,441,739
30	Total City Tax	\$ 751,819	\$ 518,510	\$ 522,055	\$ 524,417
Summary of Provision for Income Tax					
31	Federal Income Tax	\$ 40,077,734	\$ 27,640,583	\$ 27,829,522	\$ 27,955,482
32	Missouri Income Tax	6,297,930	4,343,520	4,373,211	4,393,004
33	City Income Tax	751,819	518,510	522,055	524,417
34	Total	\$ 47,127,483	\$ 32,502,613	\$ 32,724,788	\$ 32,872,903
Deferred Income Taxes					
35	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
36	Deferred Repair Allowance	0	0	0	0
37	Deferred Tax Depreciation	7,388,367	7,388,367	7,388,367	7,388,367
38	Amort of Deferred Tax Depreciation	0	0	0	0
39	Amort of Repair Allowance	0	0	0	0
40	Amort of Deferred ITC	0	0	0	0
41	Deferred Unbilled	0	0	0	0
42	Total	\$ 7,388,367	\$ 7,388,367	\$ 7,388,367	\$ 7,388,367
*****					
43	Total Income Tax	\$ 54,515,850	\$ 39,890,980	\$ 40,113,155	\$ 40,261,270
*****					

Accounting Schedule: 11-2

## Attachment 1 to Appendix F - 9/5,2006 - Revised

Line		Total Company	Jurisdictional Allocation	Jurisdictional Adjustments	Jurisdictional Proforma		
1	Additional net Assets on KCPL's balance sheet		30,830,731				
2	Rate Base	NA	1,169,625,282				
3	Net Assets supported by LTD & Equity		1,200,456,013				
4	Jurisdictional Allocator for Capital	Jurisdictional Rate Base / Total Company Rate Base	54.20%				
5							
6	Total Capital	Barnes Schedule 9	2,530,901,000	1,200,456,013	-	1,200,456,013	
7	Equity	Barnes Schedule 9	1,347,348,000	53.24%	639,073,598	-	639,073,598
8	Preferred	Barnes Schedule 9	39,000,000	1.54%	18,498,465	-	18,498,465
9	Long-term Debt	Barnes Schedule 9	1,144,553,000	45.22%	542,883,950	-	542,883,950
10	Cost of Debt	Barnes Schedule 10	6.08%	6.08%	-	-	6.08%
11	Interest Expense	Line 13 * Line 14	69,588,822	33,007,344	-	33,007,344	
12							
13	Retail Sales Revenue	Staff Accounting Schedule 9-1 plus Revenue Requirement	0	483,388,716	54,768,299	538,157,015	
14	Other Revenue	Staff Accounting Schedule 9-1	0	85,787,857	-	85,787,857	
15	Operating Revenue	Staff Accounting Schedule 9-1	0	569,176,573	54,768,299	623,944,872	
16							
17	Operating & Maintenance Expenses	Staff Accounting Schedule 9-3 - Less Customer Deposit Interest		351,961,952		351,961,952	
18	Depreciation	Staff Accounting Schedule 9-3		53,112,822		53,112,822	
19	Amortization	Staff Accounting Schedule 9-3		2,520,523	54,768,299	57,288,822	
20	Interest on Customer Deposits					0	
21	Taxes other than income taxes	Staff Accounting Schedule 9-3		36,135,265		36,135,265	
22	Federal and State income taxes	Staff Accounting Schedule 9-4		34,098,276		34,098,276	
23	Gains on disposition of plant			0		0	
24	Total Electric Operating Expenses	Sum of Lines 21 to 27	0	477,828,838	54,768,299	532,597,137	
25							
26	Operating Income	Staff Accounting Schedule 1-1 Line 3	0	91,347,735	0	91,347,735	
27	less Interest Expense	- Line 15	-	(33,007,344)	-	(33,007,344)	
28	Depreciation	Staff Accounting Schedule 9-3		53,112,822		53,112,822	
29	Amortization	Staff Accounting Schedule 9-3		2,520,523	54,768,299	57,288,822	
30	Deferred Taxes	Staff Accounting Schedule 9-4		1,373,488		1,373,488	
31	Funds from Operations (FFO)	Sum of Lines 30 to 34	-	115,347,224	54,768,299	170,115,523	
32							
33	Net Income	Line 30 + Line 31	-	58,340,391	-	58,340,391	
34	Return on Equity	Line 37 / Line 11	0.0%	9.1%	0.0%	9.1%	
35	Unadjusted Equity Ratio	Line 11 / Line 10	53.2%	53.2%	0.0%	53.2%	

## Additional financial information needed for the calculation of ratios

36	Capitalized Lease Obligations	KCPL Trial Balance accts 227100 & 243100	2,314,096	1,254,334		1,254,334
37	Short-term Debt Balance	KCPL Trial Balance accts 231xxx	82,400,000	44,664,151		44,664,151
38	Short-term Debt Interest	KCPL T.B. accts 831014, 831015, 831016	5,681,983	3,079,866		3,079,866

## Adjustments made by Rating Agencies for Off-Balance Sheet Obligations

39	Debt Adjustments for Off-Balance Sheet Obligations					
40	Operating Lease Debt Equivalent	Present Value of Operating Lease Obligations discounted @ 6.1%	86,657,361	46,971,814		46,971,814
41	Purchase Power Debt Equivalent	Present Value of Purchase Power Obligations discounted @ 6.1%	12,443,708	6,744,996		6,744,996
42	Accounts Receivable Sale	KCPL Trial Balance account 142011	70,000,000	37,942,847		37,942,847
43	Total OBS Debt Adjustment	Sum of Lines 50 to 52	169,101,069	91,659,656	-	91,659,656
44						
45	Interest Adjustments for Off-Balance Sheet Obligations					
46	Present Value of Operating Leases	Line 50 * 6.10%	5,286,099	2,865,281	-	2,865,281
47	Purchase Power Debt Equivalent	Line 51 * 6.10%	759,066	411,445	-	411,445
48	Accounts Receivable Sale	Line 52 * 5%	3,500,000	2,314,514	-	2,314,514
49	Total OBS Interest Adjustment	Sum of Lines 56 to 58	9,545,165	5,591,239	-	5,591,239

## Ratio Calculations

50	Adjusted Interest Expense	Line 15 + Line 45 + Line 59	84,815,971	41,678,449	-	41,678,449
51	Adjusted Total Debt	Line 13 + Line 43 + Line 44 + Line 53	1,398,368,165	680,462,091	-	680,462,091
52	Adjusted Total Capital	Line 10 + Line 43 + Line 44 + Line 53	2,784,716,165	1,338,034,154	-	1,338,034,154
53						
54	FFO Interest Coverage	(Line 35 + Line 63) / Line 63	1.00	3.77	1.31	5.08
55	FFO as a % of Average Total Debt	Line 35 / Line 64	0.0%	17.0%	8.0%	25.0%
56	Total Debt to Total Capital	Line 64 / Line 65	50.2%	50.9%	0.0%	50.9%

## Changes required to meet ratio targets

57	FFO Interest Coverage Target		3.80	3.80	0.00	3.80
58	FFO adjustment to meet target	(Line 73 - Line 67) * Line 63	237,484,718	1,352,433	(54,768,299)	(53,415,865)
59	Interest adjustment to meet target	Line 35 * (1 / (Line 73 - 1) - 1) / (Line 67 - 1)	#DIV/0!	(483,012)	19,560,107	19,077,095
60						
61	FFO as a % of Average Total Debt Target		25%	25%	0%	25%
62	FFO adjustment to meet target	(Line 77 - Line 68) * Line 64	349,592,041	54,768,299	(54,768,299)	-
63	Debt adjustment to meet target	Line 35 * (1 / Line 77 - 1 / Line 68)	#DIV/0!	(219,073,196)	219,073,196	-
64						
65	Total Debt to Total Capital Target		51%	51%	0%	51%
66	Debt adjustment to meet target	(Line 81 - Line 69) * Line 65	21,837,079	1,935,328	-	1,935,328
67	Total Capital adjustment to meet target	Line 64 / Line 81 - Line 65	(42,817,802)	(3,794,760)	-	(3,794,760)

## Amortization and Revenue needed to meet targeted ratios

68	FFO adjustment needed to meet target ratios	Maximum of Line 74, Line 78, or Zero	349,592,041	54,768,299	(54,768,299)	-
69	Effective income tax rate	Accounting Schedule 11	38.77%	38.77%	38.77%	38.77%
70	Deferred income taxes *	- Line 87 * Line 88 / (1 - Line 88)	(221,356,907)	(34,678,539)	34,678,539	-
71	Total amortization required for the FFO adjustment	Line 87 - Line 89	570,948,949	89,446,838	(89,446,838)	-
72						
73	Retail Sales Revenue Adjustment	Adjustment = Sum(Line 21 to Line 25) + Line 27 - Line 18 - Line 31 + (Line 11 * Line 38) / (1 - Line 88)		483,388,716	54,768,299	538,157,015
74	Percent increase in retail sales revenue	Line 92 Jurisdictional Adjustments / Line 92 Jurisdictional			11.3%	

\* Adjusted for known and measurable changes including changes related to new plant in-service



