

Exhibit No.:
Issues: Revenue Requirement Schedules;
Accounting Adjustments;
Income Tax Expense and
Accumulated Deferred Income
Taxes

Witness: John P. Weisensee

Type of Exhibit: Direct Testimony

Sponsoring Party: Kansas City Power & Light Company

Case No.: ER-2007-_____

Date Testimony Prepared: January 31, 2007

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2007-_____

DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri

January 2007

*** [REDACTED] *** Designates "Highly Confidential" Information
Has Been Removed.
Certain Schedules Attached To This Testimony Designated ("HC")
Have Been removed
Pursuant To 4 CSR 240-2.135.

Exhibit No. 26-NP
Case No(s) ER-2007-0291
Date 10/1/07 Rptr UV

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JOHN P. WEISENSEE

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2007-_____

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DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2007-_____

1 **Q: Please state your name and business address.**

2 A: My name is John P. Weisensee. My business address is 1201 Walnut, Kansas City,
3 Missouri 64141-9679.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company ("KCPL" or the "Company") as
6 Regulatory Accounting Manager.

7 **Q: What are your responsibilities?**

8 A: As Regulatory Accounting Manager, I have primary responsibility for preparing the
9 financial information contained in various regulatory filings in Missouri, Kansas and at
10 the Federal Energy Regulatory Commission ("FERC").

11 **Q: Please describe your education, experience and employment history.**

12 A: I graduated from The University of Texas at Austin in 1977 with a Masters in
13 Professional Accounting. I had previously received my Bachelors of Business
14 Administration degree in Accounting from the same university. I have been a Certified
15 Public Accountant since 1977. I began my career with KCPL in January 2007. From
16 1986 to 2001, I was the Manager, Finance and Accounting for St. Joseph Light & Power
17 Company ("SJLP"). In the years between leaving that utility and beginning at KCPL I
18 was self-employed as a business consultant, in the utility industry and for many other
19 industries.

1 Q: Have you previously testified in a proceeding at the Missouri Public Service
2 Commission ("MPSC") or before any other utility regulatory agency?

3 A: Yes, I testified in proceedings at the MPSC on many occasions while employed at SJLP.

4 Q: What is the purpose of your testimony?

5 A: The purpose of my testimony is to: (1) describe the schedules that were used to support
6 the rate increase that KCPL is requesting in this proceeding, attached as Schedule JPW-1
7 ("Revenue Requirement Schedules"); (2) support various accounting adjustments listed
8 on the summary of adjustments attached as Schedule JPW-2 ("Summary of
9 Adjustments"); and (3) address the income tax component of KCPL's cost of service and
10 the accumulated deferred income tax rate base offset.

11 REVENUE REQUIREMENT SCHEDULES

12 Purpose and Scope

13 Q: What is the purpose of these schedules?

14 A: The Revenue Requirement Schedules are derived from the Company's Revenue
15 Requirement Model ("Revenue Requirement Model") and were used to support the rate
16 increase that KCPL is requesting in this proceeding

17 Q: Were the Revenue Requirement Schedules prepared either by you or under your
18 direction?

19 A: Yes, they were.

20 Q: Please describe the process the Company used to determine the requested rate
21 increase.

22 A: We utilized a standard ratemaking process to determine the rate increase request. We
23 used historical test year data from the financial books and records of the Company as the

1 basis for the operating revenues, operating expenses, and rate base. We then adjusted the
2 historical test year data to reflect: (1) the Company's financial data on a 100% Missouri
3 basis; (2) "normal" levels of revenue and expenses that would have occurred during a
4 year with normal weather, etc.; (3) annualizations of certain revenue and expense
5 amounts; and (4) known and measurable changes that have been identified since the end
6 of the historical test year. We then allocated the adjusted test year data to arrive at
7 operating revenues, operating expenses, and rate base applicable to the Missouri
8 jurisdiction. We subtracted operating expenses from operating revenues to arrive at
9 operating income. We then divided operating income by rate base to calculate the rate of
10 return prior to the requested rate increase. The requested rate increase is the amount
11 necessary for the post-increase calculated rate of return to equal the rate of return
12 supported by KCPL witness Samuel C. Hadaway.

13 **Test Year**

14 **Q: What historical test year did KCPL use in determining rate base and operating**
15 **income?**

16 **A:** The schedules included in this filing are based upon an historical test year ending
17 December 31, 2006, with a combination of actual and budgeted data. The test year data
18 will be updated with actual data for the 12 months ending December 31, 2006 in the
19 update and true-up process of this case, as agreed to in the Regulatory Plan Stipulation
20 and Agreement ("Regulatory Plan S&A"), which the MPSC approved in Case No. EO-
21 2005-0329.

1 **Adjustments**

2 **Q: Is there a listing of the adjustments to the test year data attached to your testimony?**

3 A: Yes, there is a listing of the adjustments along with the dollar amount of those
4 adjustments in the Summary of Adjustments, which is attached hereto as Schedule JPW-
5 2.

6 **Q: Please explain the adjustments to reflect the Company's financial data on a 100%
7 Missouri basis?**

8 A: KCPL has an integrated operating system that serves retail customers in Missouri and
9 Kansas, as well as full-requirements, or firm, wholesale customers. The rates for the
10 Missouri retail customers fall under the jurisdiction of the MPSC, the rates for the Kansas
11 retail customers fall under the jurisdiction of the Kansas Corporation Commission
12 ("KCC"), and the rates for the firm wholesale customers fall under the jurisdiction of
13 FERC. Each of these commissions authorizes, among other things, the rates used to
14 record book depreciation. The Company's financial books show a blended amount for
15 the book depreciation authorized by the various commissions. An adjustment is thus
16 necessary to reflect the historical MPSC-authorized depreciation rates. In addition,
17 adjustments are necessary to reflect differences in the statutory tax rates in Missouri and
18 Kansas and other differences in accounting treatments authorized by the various
19 commissions. The result, after these adjustments are made, is financial information for
20 the total Company that looks as if it operates solely in Missouri and is regulated only by
21 the MPSC.

1 **Q: Please explain the adjustments to reflect “normal” levels of revenue and expenses?**

2 A: These include adjustments to revenue, fuel expense, and purchased power to reflect levels
3 that would have occurred if the weather had been “normal” during the test year. Also
4 included are adjustments to reflect a “normal” level of maintenance expense. This is
5 necessary because, for example, turbine maintenance does not occur every year. Thus, an
6 individual generating unit may have large variations in maintenance from year to year.
7 The adjustments to normalize generation maintenance reflect the entire cycle of non-
8 annual maintenance levels. Similar adjustments are necessary for Transmission &
9 Distribution and Information Technology maintenance.

10 **Q: Please explain the adjustments to annualize certain revenues and expenses.**

11 A: These adjustments, such as the annualization of revenue and depreciation expense, have
12 been made to reflect an annual level of revenues and expense in cost of service.
13 Unadjusted test year revenues and expenses do not reflect such factors as customer
14 growth and increased plant balances during the year.

15 **Q: Please explain the adjustments to reflect known and measurable changes that have
16 been identified since the end of the historical test year?**

17 A: These adjustments are for changes in the level of revenues, expenses and rate base that
18 either have occurred or are expected to occur by the time of the September 30, 2007 true-
19 up described in the Regulatory Plan S&A.

20 **Allocations**

21 **Q: Why is it necessary to allocate revenues, expenses and rate base to the jurisdictions?**

22 A: Because, as previously discussed, KCPL does not have separate operating systems for its
23 Missouri, Kansas, and firm wholesale jurisdictions. It operates a single production and

1 transmission system that is used to provide service to the retail customers in Missouri and
2 Kansas as well as the full-requirements firm wholesale customers.

3 **Q: Please explain how revenues, expenses, and rate base items were allocated.**

4 A: The allocators that were utilized can be classified as "input" allocators or "calculated"
5 allocators. The input allocators are based on the weather-normalized demand, energy,
6 and customer information that is described in the testimony of KCPL witness George M.
7 McCollister. The calculation of these input allocators is attached to my testimony as
8 Schedule JPW-3. The calculated allocators are, at their root, based on the Demand,
9 Energy, and Customer allocators. The calculated allocators are, however, calculated
10 within the Revenue Requirement Model. They are often calculated as combinations of
11 amounts that have previously been allocated using one or more of the input allocators.

12 **Q: Please describe the Demand allocator.**

13 A: The Demand allocator is a 4-month average of the coincident peak demands for the
14 Missouri and Kansas retail jurisdictional customers and wholesale jurisdiction. This is
15 consistent with the Order of the Missouri Public Service Commission in KCPL's last rate
16 case.

17 **Q: Please describe the Energy allocator.**

18 A: The Energy allocator is based on the total annual kilowatt-hour usage by the Missouri and
19 Kansas retail customers and wholesale jurisdiction.

20 **Q: Please describe the Customer allocator.**

21 A: The Customer allocator is based on the number of customers in Missouri, Kansas, and
22 wholesale jurisdiction.

1 **Q: Please explain how retail revenues were allocated.**

2 A: Retail revenues are the revenues received from the retail customers in Missouri and
3 Kansas. Retail revenues are not allocated; rather, they are recorded by jurisdiction.

4 **Q: Please explain how miscellaneous revenues were allocated.**

5 A: Miscellaneous revenues include forfeited discounts, miscellaneous services, rent from
6 electric property, transmission service for others, and other electric revenues. These
7 miscellaneous revenues were subdivided and, where possible, assigned directly to the
8 jurisdiction where they were recorded. The miscellaneous revenues that were not directly
9 assignable to a jurisdiction were grouped by functional categories and allocated on a
10 basis appropriate for that functional category. Production and transmission-related
11 miscellaneous revenues were allocated using the Demand allocator. Distribution-related
12 miscellaneous revenues were allocated based on the distribution plant in each
13 jurisdiction.

14 **Q: Please explain how the off-system sales margin was allocated.**

15 A: KCPL allocated off-system sales margins between jurisdictions based on the Energy
16 allocator. This is consistent with the Order from the Commission in our last case.

17 **Q: Please explain how sales for resale revenues were allocated.**

18 A: The sales for resale revenues are the revenues from the full-requirements firm wholesale
19 customers under FERC jurisdiction. These revenues were allocated totally to the FERC
20 jurisdiction with the exception of the transmission revenues associated with and included
21 in these revenues. The transmission component was allocated using the Demand
22 allocator.

1 Q: **Please explain how fuel costs were allocated.**

2 A: Fuel costs were allocated based on the Energy allocator.

3 Q: **Please explain how purchased power costs were allocated.**

4 A: The demand (capacity) component was allocated based on the Demand allocator, while
5 the energy component was allocated based on the Energy allocator.

6 Q: **Please explain how other production operating and maintenance ("O&M") costs
7 were allocated.**

8 A: Variable production O&M costs were allocated using the Energy allocator. Variable
9 production O&M costs are primarily those non-fuel costs that are related to fuel. The rest
10 of the production O&M costs are considered to be fixed and were allocated using the
11 Demand allocator.

12 Q: **Please explain how transmission O&M costs were allocated.**

13 A: Transmission O&M costs were allocated based on the allocation of the transmission
14 plant. As I will describe later, transmission plant was primarily allocated using the
15 Demand allocator.

16 Q: **Please explain how distribution O&M costs were allocated.**

17 A: Distribution O&M costs were allocated based on the allocation of the distribution plant.
18 As I will describe later, distribution plant was primarily allocated based on its physical
19 location.

20 Q: **Please explain how customer accounts expenses were allocated.**

21 A: Customer accounts expenses were primarily allocated using the Customer allocator. The
22 exception is that the uncollectible accounts expenses were directly assigned to the
23 jurisdiction of their origin.

1 **Q: Please explain how customer services and information expenses were allocated.**

2 A: Customer services and information expenses were primarily allocated using the Customer
3 allocator. The exception is that the amortizations of deferred demand-side management
4 ("DSM") programs were directly assigned to the jurisdiction of their origin.

5 **Q: Please explain how sales expenses were allocated.**

6 A: Sales expenses related to firm wholesale sales were directly assigned to the FERC
7 jurisdiction. The rest of the sales expenses were allocated using the Customer allocator.

8 **Q: Please explain how administrative and general ("A&G") expenses were allocated.**

9 A: A&G expenses were allocated using a number of methods depending on the cause of the
10 cost. Salaries, employee benefit, and injuries and damages expenses were allocated
11 based on the ratio of the allocated sum of the labor portion of the production,
12 transmission, distribution, customer, and sales expenses described previously.

13 Regulatory expenses were directly assigned to the jurisdiction of their origin. Property
14 insurance expenses were allocated based on the allocation of total plant. General plant
15 maintenance and fleet expenses were allocated based on the allocation of the plant with
16 which they are associated. General advertising expenses were allocated using the
17 Customer allocator, and the remainder of A&G expenses was allocated using the Energy
18 allocator.

19 **Q: Please explain how depreciation and amortization expenses were allocated.**

20 A: Depreciation and amortization expenses were adjusted to reflect the appropriate
21 jurisdictionally approved depreciation rates. Adjusted depreciation and amortization
22 expenses were then allocated based on the allocation of the plant with which they are

1 associated. Additional amortization expenses to maintain credit ratios were directly
2 assigned to the jurisdiction of their origin.

3 **Q: Please explain how interest on customer deposits was allocated.**

4 A: Interest on customer deposits was directly assigned to the jurisdiction of its origin.

5 **Q: Please explain how taxes other than income were allocated.**

6 A: Property taxes related to Wolf Creek were allocated based on the allocation of Wolf
7 Creek plant. Property taxes not related to Wolf Creek were allocated based on the
8 allocation of total plant excluding Wolf Creek. Payroll taxes related to Wolf Creek
9 payroll were allocated using the Demand allocator. Payroll taxes related to non-Wolf
10 Creek payroll were allocated based on the allocation of the non-Wolf Creek payroll.
11 Gross receipts taxes were assigned directly to the jurisdiction of their origin and then
12 eliminated through an adjustment. Capital stock taxes were allocated based on the
13 allocation of total plant. Kansas City, Missouri earnings taxes were first calculated based
14 on the earnings in the Revenue Requirement Model and then allocated 100% to Missouri.

15 **Q: Please explain how income taxes were allocated.**

16 A: Currently payable income taxes were not allocated. Instead, currently payable income
17 taxes were calculated in the Revenue Requirement Model using the statutory tax rates for
18 the appropriate jurisdiction and applying them to jurisdictional taxable income calculated
19 in the Revenue Requirement Model. Deferred tax expenses related to depreciation were
20 calculated using the statutory tax rate for the appropriate jurisdiction and applying it to
21 the jurisdictional difference between tax return depreciation and tax basis straight line
22 depreciation reflected in the Revenue Requirement Model. Other deferred income tax

1 expenses were primarily allocated based on the allocation of the plant with which they
2 are associated

3 **Q: Please explain how production plant-in-service costs were allocated.**

4 A: Production plant costs were primarily allocated using the Demand allocator. The
5 exception is for plant items that have been afforded different jurisdictional accounting
6 treatment through past commission orders. An example is the Missouri gross-up
7 accounting treatment of allowance for funds used during construction ("Missouri Gross
8 AFDC"). These items were directly assigned to the jurisdiction of their origin.

9 **Q: Please explain how transmission plant-in-service costs were allocated.**

10 A: Transmission plant costs were primarily allocated using the Demand allocator. Missouri
11 Gross AFDC amounts in the transmission plant amounts were allocated directly to
12 Missouri.

13 **Q: Please explain how distribution plant-in-service costs were allocated.**

14 A: Distribution plant costs were primarily allocated based on their physical location.

15 **Q: Please explain how general plant-in-service costs were allocated.**

16 A: General plant costs were allocated based on their relationship to other production,
17 transmission, and distribution plant costs.

18 **Q: Please explain how intangible plant-in-service costs were allocated.**

19 A: Intangible plant is primarily capitalized software. These capitalized software costs were
20 allocated based on the allocation factor considered most appropriate for the function of
21 the software. For example, the customer information system is allocated based on the
22 Customer allocation factor, whereas transmission-related software is allocated based on
23 the Demand allocation factor.

1 **Q: Please explain how the reserves for accumulated depreciation and amortization**
2 **were allocated.**

3 A: The reserves for accumulated depreciation and amortization were first adjusted to reflect
4 the appropriate jurisdictionally approved historical depreciation and amortization rates.
5 Then the adjusted amounts were allocated based on the allocation of the plant with which
6 they are associated.

7 **Q: Please explain how working capital was allocated.**

8 A: Cash working capital ("CWC") was not allocated. Instead, the CWC amounts were
9 calculated in the Revenue Requirement Model by taking the CWC factors developed in
10 the lead/lag study described in the direct testimony of KCPL witness Christine M.
11 Davidson and applying them to other allocated amounts in the Revenue Requirement
12 Model. Fuel inventory was allocated using the Energy allocator except for the Missouri
13 Gross AFDC amounts in fuel inventory that were assigned directly to Missouri.
14 Materials and supplies ("M&S") and prepayments were grouped by function and
15 allocated based on allocations appropriate for the function of the M&S and prepayments.

16 **Q: Please explain how the regulatory assets were allocated.**

17 A: Regulatory assets were assigned directly to the jurisdiction of their origin.

18 **Q: Please explain how the accumulated reserve for deferred taxes was allocated.**

19 A: The accumulated reserve for deferred taxes was first adjusted to reflect the appropriate
20 jurisdictionally approved historical depreciation rates and the appropriate statutory tax
21 rates. The accumulated reserve for deferred taxes was then primarily allocated based on
22 the allocation of plant with which it was associated. However, deferred tax reserve

1 amounts that are associated with regulatory assets and liabilities were assigned directly to
2 their jurisdiction of origin.

3 **Q: Please explain how the customer advances for construction and the customer**
4 **deposits were allocated.**

5 A: The customer advances for construction and the customer deposits were assigned directly
6 to the jurisdiction of their origin.

7 **Q: Why is the method by which the allocations are made critical?**

8 A: The method of allocation is critical first to ensure that the rates charged to each
9 jurisdiction of customers reflect the full cost of serving those customers but not the cost
10 of serving customers in other jurisdictions. Secondly, the method of allocation must
11 allow the Company the opportunity to recover fully its prudent costs of serving those
12 customers. If the sum of the allocation factors allowed in each jurisdiction does not equal
13 100%, then the Company is unable to recover its prudent cost of service and return on
14 rate base.

15 **Q: Has the Company applied the allocations, which you have described, consistently to**
16 **the Missouri, Kansas, and FERC jurisdictions?**

17 A: Yes, it has.

18 **Description and Purpose of the Schedules in the Revenue Requirement Model**

19 **Q: Please describe the Revenue Requirement Model.**

20 A: The Revenue Requirement Model consists of multiple Excel-based spreadsheets which
21 reflect a consistent format of unadjusted and adjusted system financial information and
22 which result in allocated Missouri jurisdictional rate base, operating income and rate of

1 return. I will discuss both the schedules and format later in my testimony. Collectively,
2 we refer to this model and its underlying schedules as the Revenue Requirement Model.

3 **Q: What schedules are included in the Revenue Requirement Model?**

4 A: The following schedules, which are attached hereto as Schedule JPW-1, are included in
5 the Revenue Requirement Model:

- 6 ▪ REV REQ SUMMARY
- 7 ▪ SCHEDULE 1 – SUMMARY OF OPERATING INCOME & RATE BASE;
- 8 ▪ SCHEDULE 2 – ALLOCATION OF REVENUES;
- 9 ▪ SCHEDULE 4 – ALLOCATION OF OPERATIONS & MAINTENANCE
- 10 EXPENSE;
- 11 ▪ SCHEDULE 5 – ALLOCATION OF DEPRECIATION EXPENSES &
- 12 AMORTIZATIONS;
- 13 ▪ SCHEDULE 6 – ALLOCATION OF TAXES OTHER THAN INCOME TAXES;
- 14 ▪ SCHEDULE 7 – ALLOCATION OF CURRENT AND DEFERRED INCOME
- 15 TAXES;
- 16 ▪ SCHEDULE 8 – ALLOCATION OF ACCUMULATED DEFERRED TAXES;
- 17 ▪ SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT-IN-SERVICE;
- 18 ▪ SCHEDULE 12 – ALLOCATION OF ACCUMULATED DEPRECIATION;
- 19 ▪ SCHEDULE 15 – ALLOCATION OF WORKING CAPITAL;
- 20 ▪ SCHEDULE 16 – CASH WORKING CAPITAL;
- 21 ▪ SCHEDULE 18 – ALLOCATION OF SALARIES AND WAGES;
- 22 ▪ ALLOCATORS;
- 23 ▪ MISC % - MISCELLANEOUS PERCENTS;

- 1 ▪ CWC% - CASH WORKING CAPITAL PERCENTS; and
- 2 ▪ DEPR % - JURISDICTIONAL DEPRECIATION RATES

3 **Q: Please describe the purpose of REV REQ SUMMARY**

4 A: This schedule presents a summary of the traditional revenue requirement and the
5 additional amortization to maintain credit ratios.

6 **Q: Please describe the purpose of SCHEDULE 1 - SUMMARY OF OPERATING**
7 **INCOME & RATE BASE.**

8 A: SCHEDULE 1 presents the overall summary of Net Electric Operating Income, including
9 the major components of operating revenue and operating expenses. It also shows Rate
10 Base, including a summary of the major components of net plant and line item detail for
11 other positive and negative rate base items. Finally, it shows the calculated Rate of
12 Return and Return on Equity for the SYSTEM TOTAL, ADJUSTED TOTAL,
13 MISSOURI JURIDICITION and PROFORMA JURISDICTION columns.

14 **Q: What is the purpose of SCHEDULE 2 – ALLOCATION OF REVENUES?**

15 A: SCHEDULE 2 presents the detail of Electric Operating Income, subtotaed by the major
16 components shown on SCHEDULE 1.

17 **Q: What is the purpose of SCHEDULE 4 – ALLOCATION OF OPERATIONS &**
18 **MAINTENANCE EXPENSE?**

19 A: SCHEDULE 4 presents the detail of other O&M expense by FERC sub-account, and
20 certain additional detail required for allocation purposes, subtotaed by functional
21 category.

1 **Q: What is the purpose of SCHEDULE 5 – ALLOCATION OF DEPRECIATION**
2 **EXPENSES & AMORTIZATIONS?**

3 A: SCHEDULE 5 presents annualized depreciation and amortization expense by plant sub-
4 account. The annualized depreciation expense amounts, and most amortization expense
5 amounts, were calculated by applying jurisdictional depreciation/amortization rates to
6 adjusted plant in service balances shown on SCHEDULE 11. The jurisdictional rates
7 were approved in the rate order approving the Regulatory Plan S&A and are shown on
8 Schedule DEPR %. The SYSTEM TOTAL column reflects depreciation expense
9 calculated for financial reporting purposes using blended jurisdictional rates from
10 Missouri, Kansas and FERC. The adjustments shown on SCHEDULE 5 include those
11 necessary to adjust from the financial blended depreciation/amortization expense to
12 annualized depreciation/amortization expense based on the September 30, 2007 plant in
13 service balances and the jurisdictional depreciation/amortization rates. SCHEDULE 5
14 also reflects the annualized additional amortization expense to maintain credit ratios
15 approved in Case No. ER-2006-0314 ("the 2006 Case").

16 **Q: What is the purpose of SCHEDULE 6 – ALLOCATION OF TAXES OTHER**
17 **THAN INCOME TAXES?**

18 A: SCHEDULE 6 presents the detail of property taxes, payroll taxes and other
19 miscellaneous taxes other than income taxes.

1 Q: What is the purpose of SCHEDULE 7 – ALLOCATION OF CURRENT AND
2 DEFERRED INCOME TAXES?

3 A: SCHEDULE 7 presents both the calculation of currently payable income taxes and the
4 deferred income tax and investment tax credit amortization included in cost of service.
5 This schedule is further discussed later in this testimony.

6 Q: What is the purpose of SCHEDULE 8 – ALLOCATION OF ACCUMULATED
7 DEFERRED TAXES?

8 A: SCHEDULE 8 presents the detail of Deferred Income Tax Reserve assets and liabilities
9 related to rate base items, calculated on a jurisdictional basis. This schedule is further
10 discussed later in this testimony.

11 Q: What is the purpose of SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT-
12 IN-SERVICE?

13 A: SCHEDULE 11 presents the detail of Electric Plant-in-Service after adjusting the
14 amounts reflected in the financial statements for jurisdictional differences. Although
15 some of the detail is provided only at the FERC plant account level, most of the accounts
16 are further subdivided to allow for the application of different allocation factors to
17 portions of the account balance. The accounts are also subdivided when necessary to
18 facilitate use of different depreciation rates for different portions of the account as
19 required to annualize depreciation expense.

20 Q: What is the purpose of SCHEDULE 12 – ALLOCATION OF ACCUMULATED
21 DEPRECIATION?

22 A: SCHEDULE 12 presents the detail of Accumulated Reserve for Depreciation by FERC
23 plant account as if jurisdictional depreciation/amortization rates had been applied

1 throughout time to total company Plant-in-Service expressed on a jurisdictional basis.

2 Where necessary, the FERC plant accounts are further subdivided to allow for the

3 application of different allocation factors to portions of the account balance.

4 **Q: What is the purpose of SCHEDULE 15 – ALLOCATION OF WORKING**
5 **CAPITAL?**

6 A: SCHEDULE 15 presents the detail of each major component of Working Capital. Each
7 component is subdivided as necessary to allow for the application of different allocation
8 factors to portions of the account balance.

9 **Q: What is the purpose of SCHEDULE 16 – CASH WORKING CAPITAL?**

10 A: SCHEDULE 16 presents the calculation of the cash working capital amount shown on
11 SCHEDULE 15. Lead/lag factors, as shown on schedule CWC%, are applied to
12 applicable amounts of O&M expense, interest & taxes and revenues not related to retail
13 kWh sales. The amounts to which the factors are applied have all been transferred from
14 other supporting schedules.

15 **Q: What is the purpose of SCHEDULE 18 – ALLOCATION OF SALARIES AND**
16 **WAGES?**

17 A: SCHEDULE 18 presents labor costs by functional category for labor included in
18 SCHEDULE 4, ALLOCATION OF OPERATIONS & MAINTENANCE EXPENSE.
19 These amounts are used to derive the allocation factor identified as “Sal & Wages”
20 reflected in the schedule titled ALLOCATORS and applied elsewhere in the schedules.

1 **Q: What is the purpose of ALLOCATORS?**

2 A: The schedule identified as ALLOCATORS presents both the "input" allocators and
3 "calculated" allocators that are necessary to accomplish the allocation process that I
4 discussed previously in my testimony.

5 **Q: What is the purpose of MISCELLANEOUS PERCENTS?**

6 A: The MISCELLANEOUS PERCENTS schedule presents the development of various
7 percents used elsewhere in the schedules for calculation of income taxes, revenue related
8 taxes, capital structure, capital cost and the weighted cost of capital.

9 **Q: What is the purpose of CWC% - CASH WORKING CAPITAL PERCENTS?**

10 A: CWC% presents the calculation of lead/lag factors resulting from revenue lead/lags and
11 expense lead/lags for various payment and revenue categories. These factors are used on
12 SCHEDULE 16 for the calculation of Cash Working Capital. KCPL witness Christine
13 M. Davidson discusses the development of the revenue and expense lags in her direct
14 testimony.

15 **Q: What is the purpose of DEPR % - JURISDICTIONAL DEPRECIATION RATES?**

16 A: The DEPR% schedule reflects the jurisdictional depreciation/amortization rates approved
17 in the Company's last rate case. These rates are applied to Plant in Service balances
18 shown on SCHEDULE 11 to derive the annualized depreciation/amortization expense
19 shown on SCHEDULE 5.

20 **Format of Schedules**

21 **Q: Please explain the format of the schedules in the Revenue Requirement Model.**

22 A: The following columns are reflected on each schedule (excl. REV REQ SUMMARY):

23 ▪ LINE NO;

- 1 ▪ ACCT NO;
- 2 ▪ DESCRIPTION;
- 3 ▪ ALLOCATION BASIS;
- 4 ▪ SYSTEM TOTAL, COL 601;
- 5 ▪ ADJUSTMENTS, COL 602;
- 6 ▪ ADJUSTED TOTAL, COL 603;
- 7 ▪ MISSOURI JURISDICTION, COL 604;
- 8 ▪ PROFORMA ADJUSTMENTS, COL 605; and
- 9 ▪ PROFORMA JURISDICTION, COL 606

10 **Q: Please describe the purpose of LINE NO.**

11 A: LINE NO is the line identifier used for cross-reference purposes.

12 **Q: Please describe the purpose of ACCT NO.**

13 A: ACCT NO is the FERC prime or sub-account number, as appropriate.

14 **Q: Please describe the purpose of DESCRIPTION.**

15 A: DESCRIPTION is the description of the line.

16 **Q: Please describe the purpose of ALLOCATION BASIS.**

17 A: For amounts carried forward from another schedule, as indicated by a "TSFR" cross-
18 reference, this column reflects the schedule/line number from which the amount was
19 transferred. For input amounts, this column reflects the allocation factor by which the
20 "ADJUSTED TOTAL, COL. 603" amount is allocated between jurisdictions. The
21 allocation factors are presented on the schedule titled "ALLOCATORS."

1 **Q: Please describe the purpose of SYSTEM TOTAL, COL 601.**

2 A: SYSTEM TOTAL, COL 601 reflects the amounts recorded on the financial books for the
3 period January through September 2006 and the amounts projected to be recorded for the
4 period October through December 2006. Many of the fourth quarter projected amounts
5 are based on actual activity during that period.

6 **Q: Please describe the purpose of ADJUSTMENTS, COL 602.**

7 A: ADJUSTMENTS, COL 602 reflects the sum of the net adjustments made to each line
8 required to: (1) adjust the amount shown in SYSTEM TOTAL, COL 601 to a 100%
9 jurisdictional basis; (2) reflect "normal" levels of revenue and expenses that would have
10 occurred during a year; (3) reflect "annualized" revenues and expenses; or (4) reflect
11 known and measurable changes through September 2007.

12 **Q: Please describe the purpose of ADJUSTED TOTAL, COL 603.**

13 A: ADJUSTED TOTAL, COL 603 reflects the sum of columns COL 601 and COL 602.

14 **Q: Please describe the purpose of MISSOURI JURISDICTION, COL 604.**

15 A: MISSOURI JURISDICTION, COL 604 reflects the Missouri jurisdictional amount after
16 the appropriate allocation factors have been applied to the amounts shown in ADJUSTED
17 TOTAL, COL. 603.

18 **Q: Please describe the purpose of PROFORMA ADJUSTMENTS, COL 605.**

19 A: PROFORMA ADJUSTMENTS, COL 605 reflects the proforma jurisdictional revenue
20 increase requested along with the associated jurisdictional adjustments for bad debt
21 expense, income and other taxes, and the impact on cash working capital. COL 605 also
22 reflects required changes to the amount of additional amortization to maintain credit
23 ratios.

1 **Q: Please describe the purpose of PROFORMA JURISDICTION, COL 606.**

2 A: PROFORMA JURISDICTION, COL. 606 reflects the sum of COL 604 and COL 605.

3 **Q: To what extent is there a detailed breakdown of amounts shown in any of the**
4 **columns?**

5 A: Wherever the "ALLOCATION BASIS" column shows a "TSFR" (or "transferred")
6 indication, a detailed breakdown of that amount is reflected on the supporting schedule
7 noted. The line number included in the cross-reference reflects the line number on the
8 supporting schedule that agrees with the amount on the "transferred to" schedule.

9 **Q: Is there further detailed breakdown of the amounts reflected in the**
10 **"ADJUSTMENTS, COL 602" column?**

11 A: Yes, the individual adjustments are listed on attached Schedule JPW-2. Each adjustment
12 has a unique adjustment number. The individual adjustments are grouped and subtotaled
13 consistent with the line number and line description shown on SCHEDULE 1,
14 SUMMARY OF OPERATING INCOME & RATE BASE, to which they apply.

15 **Q: Does that conclude this portion of your testimony?**

16 A: Yes, this concludes my discussion of the Revenue Requirement Schedules.

17 **ACCOUNTING ADJUSTMENTS**

18 **Purpose and Scope**

19 **Q: What is the purpose of this portion of your testimony?**

20 A: The purpose of this portion of my testimony is to support various accounting adjustments
21 included in Summary of Adjustments, which as I have previously noted is attached hereto
22 as Schedule JPW-2.

1 **Q: What is the purpose of Summary of Adjustments?**

2 A: It presents a listing of all adjustments to the 2006 test year. The adjustments are
3 organized and subtotaled by the lines reflected on SCHEDULE 1, SUMMARY OF
4 OPERATING INCOME & RATE BASE. Various KCPL witnesses will support, in their
5 direct testimony, the need for each of the adjustments.

6 **Q: Which adjustments listed in Summary of Adjustments are you supporting?**

7 A: The adjustments I am supporting are included in the Table of Contents to this direct
8 testimony ("Accounting Adjustments section"), along with the page number where the
9 related testimony begins. The dollar amounts discussed in this testimony related to these
10 adjustments refer to total Company effects, not Missouri jurisdictional effects (unless
11 otherwise noted). Missouri effects are determined by allocation factors discussed
12 previously in this testimony.

13 **Adjustments to reflect the Company's financial data on a 100% Missouri basis**

14 **Q: Please describe Adjustments 1-19.**

15 A: As discussed earlier in this testimony, KCPL has an integrated operating system that
16 serves retail customers in Missouri and Kansas, as well as full-requirements, or firm,
17 wholesale customers. Adjustments are thus necessary to reflect Missouri jurisdictional
18 cost of service and rate base. The result, after these adjustments are made, is financial
19 information for the total Company that looks like it operates solely in Missouri and is
20 regulated only by the MPSC. The purpose of each of these adjustments is described
21 below as well as in Schedule JPW-2.

- 22 ▪ Adj-1, Remove Missouri gross receipts tax from revenues and from other tax
23 expense.

- 1 ▪ Adj-3, Adjust disallowed Wolf Creek plant to 100% Missouri jurisdictional basis.
- 2 ▪ Adj-4, Transfer KCREC bad debt expense to KCPL.
- 3 ▪ Adj-5, Adjust FAS 87 and FAS 88 pension regulatory assets from financial book
- 4 amounts to total company Missouri jurisdictional basis rate base amounts.
- 5 ▪ Adj-9, Adjust for current period bank fees paid by KCREC related to sale of
- 6 receivables.
- 7 ▪ Adj-10, Transfer Interest on Customer Deposits above the line.
- 8 ▪ Adj-11, Adjust 2006 expenses for amounts recorded in 2006 related to prior years.
- 9 ▪ Adj-12, Adjust book depreciation and amortization expense to Missouri basis
- 10 depreciation/amortization using Missouri jurisdictional depreciation rates.
- 11 ▪ Adj-13, Adjust book accumulated reserve for depreciation/ amortization to-
- 12 Missouri basis.
- 13 ▪ Adj-14, Adjust deferred income tax reserves to Missouri basis.
- 14 ▪ Adj-18, Remove effects of 2006 Hawthorn 5 subrogation settlement.
- 15 ▪ Adj-19, Adjust deductions used to calculate book current and deferred income tax
- 16 expense (provision and amortization) from a financial basis to a Missouri
- 17 jurisdictional basis.

18 **Normalization & annualization adjustments and adjustments to reflect known and**

19 **measurable changes**

20 **ADJ-20, PAYROLL AND RELATED COSTS**

21 **Q: What are the various components of Adj-20?**

22 **A: Adj-20 consists of the following parts:**

23 20 annualize fuel-related payroll costs: \$5,953,135;

1 20 annualize non-fuel operations & maintenance ("O&M") payroll costs:

2 \$150,810,220;

3 20a reverse fuel-related test year payroll costs: (\$5,372,668);

4 20a reverse O&M test year payroll costs: (\$139,467,098);

5 20b adjust severance payroll costs to normalized amount: \$252,159;

6 20c adjust talent assessment severance payroll costs to annualized amount:

7 (\$6,957,387), and related FICA payroll tax effect (\$520,230);

8 20d adjust incentive compensation- Power Marketing to normalized amount:

9 (\$48,077);

10 20e adjust incentive compensation- Value Link to normalized amount: (\$1,449,827);

11 20g adjust FICA payroll taxes for Adj-20/Adj-20a effects: \$720,684;

12 **Q: How was payroll annualized (Adj-20)?**

13 A: Payroll was annualized based on the complement of employees and pay rates expected to
14 be in effect as of September 30, 2007, the true-up date specified in this case.

15 **Q: How were pay rates determined?**

16 A: Pay rates for bargaining (union) employees were based on contractual agreements. Pay
17 rates for non-bargaining employees were based on annual salary adjustments expected to
18 be in effect March 2007.

19 **Q: Were amounts over and above base pay, such as overtime, premium pay, etc.
20 included in the payroll annualization?**

21 A: Yes, overtime was annualized at an amount equal to the average of the amounts incurred
22 for the three-year period December 2003 through November 2006. Amounts were
23 included for other categories at levels comparable to those incurred in the test period.

1 **Q: Was payroll expense associated with the Company's interest in the Wolf Creek**
2 **Nuclear Operating Corporation ("WCNOC") annualized in a similar manner?**

3 A: Yes, it was.

4 **Q: Do the payroll annualization adjustments take into consideration payroll billed to**
5 **joint venture partners and payroll charged to capital?**

6 A: Yes, they do.

7 **Q: How was the severance payroll cost adjustment (20(b)) determined?**

8 A: We compared average severance costs, excluding the talent assessment severance costs
9 discussed below, over the three-year period 2004 through 2006 to severance costs
10 included in the test period.

11 **Q: What are the talent assessment severance costs (Adj-20(c))?**

12 A: The Company undertook a comprehensive talent assessment in 2005 and 2006. As a
13 result of this effort various management employees were severed from the Company in
14 2006 and severance payments were made. Additionally, outplacement costs were
15 incurred.

16 **Q: Why is an adjustment necessary?**

17 A: The talent assessment resulted in the identification of management employees the
18 Company believes can best lead it forward in coming years. However, the severance
19 payments for employees not retained as a result of this assessment, and related
20 outplacement costs, are not representative of a "normal" severance cost level. As a
21 result, test period costs need to be adjusted.

1 **Q: How was the severance talent assessment payroll cost adjustment determined?**

2 A: We amortized these costs over a five-year period, and the resulting adjustment is the
3 difference between this amortization and actual costs incurred in the test period. The
4 related FICA tax expense effect was also considered.

5 **Q: Why are Power Marketing and the Value Link incentive compensation adjustments**
6 **(20(d) and 20(e)) necessary?**

7 A: Prior to July 1, 2006 the Company had charged the entire amount of incentive expense to
8 O&M expense, with none of it being capitalized to construction and retirement.
9 Beginning July 1 the Company began capitalizing a portion of incentive expense, similar
10 to the capitalization done for payroll, pension, etc. As a result, an adjustment was
11 necessary to reflect this procedure on an annualized basis.

12 **Q: How were the incentive compensation adjustments determined?**

13 A: We compared 2006 incentive compensation expense as if the capitalization procedure
14 was in effect the entire year to actual 2006 incentive expense, for both Power Marketing
15 and Value Link.

16 **Q: How was the FICA payroll tax adjustment determined?**

17 A: The portion of this adjustment related to the talent assessment adjustment was discussed
18 above. The payroll annualization effect was calculated as the difference between
19 annualized FICA payroll tax expense and FICA payroll tax expense recorded in the test
20 period.

21 **Q: How was FICA payroll tax expense annualized?**

22 A: We annualized FICA payroll tax expense by applying the average 2006 FICA percent
23 (FICA expense/payroll expense) to the payroll annualization adjustment.

1 **Q: Does the FICA payroll tax expense adjustment take into consideration payroll tax**
2 **expense billed to joint venture partners and payroll tax expense charged to capital?**

3 **A:** Yes, because the payroll annualization adjustment is the Company's O&M piece only
4 (excluding allocation to joint venture partners and capital), the resulting FICA adjustment
5 likewise properly includes the Company's O&M piece only.

6 **Adj-21, 53a & 53b, PLANT IN SERVICE AND RESERVE FOR DEPRECIATION**

7 **Q: What are the various plant-related adjustments?**

8 **A:** The various plant-related adjustments include:

9 Adj-21, Plant in service	\$ 174,405,410
10 Adj-53a, Depreciation	\$ 109,231,972
11 Adj-53b, Retirements and net salvage	(\$ 47,283,983)

12 **Q: How was Adj-21 determined?**

13 **A:** This adjustment was calculated as the difference between projected December 31, 2006
14 plant balances and estimated plant balances as of September 30, 2007.

15 **Q: How were the September 30, 2007 plant balances estimated?**

16 **A:** We rolled projected December 31, 2006 plant balances forward by using the Company's
17 2007 capital budget, which has been approved by management and the Company's Board
18 of Directors. We also included anticipated retirements during this period.

19 **Q: Why were plant balances rolled forward to September 30, 2007?**

20 **A:** This is the true-up date specified in this case.

21 **Q: What is the purpose of adjustments 53a and 53b?**

22 **A:** In combination, these adjustments roll forward the reserve, expressed on a total company
23 Missouri basis, for depreciation balances from projected December 31, 2006 to

1 September 30, 2007. The former addresses the depreciation provision component of the
2 reserve, while the latter addresses the retirement and net salvage components.

3 **Q: How were these two adjustments determined?**

4 A: The depreciation provision component was calculated by multiplying the October 2006
5 provision times nine to approximate the provision that would be charged to the Reserve
6 for Depreciation from January through September 2006 (nine months). The retirement
7 component was based on estimated retirement activity during this period using the
8 Company's 2007 capital budget. The net salvage component was based on projected
9 activity.

10 **Q: Is Accumulated Depreciation and Amortization adjusted for any other items?**

11 A: Yes. Accumulated Depreciation and Amortization is increased by \$19,259,296
12 (\$16,259,296 Missouri jurisdictional and \$3,000,000 Kansas jurisdictional) for the roll-
13 forward of the additional amortization to maintain credit ratios from December 31, 2006
14 to September 30, 2007, the true-up date specified in this case. These amortizations relate
15 to the 2006 Case and Kansas Docket No. 06-KCPE-828-RTS, respectively, and are
16 further discussed in the Depreciation and Amortization Expense section below and in the
17 direct testimony of KCPL witness Michael W. Cline.

18 **Adj-26b, INFORMATION TECHNOLOGY MAINTENANCE COSTS**

19 **Q: What is the purpose of Adj-26b?**

20 A: This adjustment for \$1,118,982 is necessary to properly state Information Technology
21 ("IT") hardware maintenance and software support expense ("IT maintenance expense").
22 The Company continuously reviews its hardware/software requirements, installs new
23 systems or retires/modifies old systems, and as a result must adjust the related

1 maintenance/support necessary for those assets. The test period does not include a full-
2 year's expense for IT maintenance agreements entered into in 2006, or expected to be
3 entered into in 2007 prior to September 30, 2007, the true-up period specified in this case.
4 Also, the test period includes expense for agreements not expected to continue in 2007.
5 As a result, IT maintenance expense recorded in the test period must be adjusted to reflect
6 expected expense.

7 **Q: How was the IT maintenance expense adjustment calculated?**

8 A: An annualized level of IT maintenance expense was determined. Then IT maintenance
9 expense recorded during the test year was deducted from the annualized amount.

10 **Q: How was the annualized level of IT maintenance expense determined?**

11 A: A listing was prepared of all hardware/software maintenance agreements in effect at
12 December 31, 2006, with the associated annual expense. We added to that listing all new
13 hardware/software maintenance agreements expected to be in effect prior to September
14 30, 2007, with the associated annual expense. We then combined these annual expense
15 amounts to arrive at annualized IT maintenance expense.

16 **Q: Does the Company have support for each of these IT maintenance agreements?**

17 A: The Company has support for each of the agreements in place at December 31, 2006. It
18 also has support for many of the new 2007 hardware/software support agreements, and
19 expects to have support for all of the new 2007 agreements prior to September 30, 2007.

20 **Adj-27, PENSIONS**

21 **Q: What are the various components of Adj-27?**

22 A: This adjustment consists of five parts:

- 1 (a) Adjust Financial Accounting Standard No. 87 "Employers' Accounting for
2 Pensions" ("FAS 87") pension expense for ratemaking purposes to an annualized
3 level: \$14,642,943;
- 4 (b) roll forward the FAS 87 regulatory asset, expressed on a total company Missouri
5 basis, to the September 30, 2007 balance: (\$834,939);
- 6 (c) reflect amortization of the FAS 87 regulatory asset as of September 30, 2007:
7 \$5,009,739;
- 8 (d) roll forward the net prepaid pension asset to the September 30, 2007 balance:
9 (\$3,713,517); consisting of (\$2,023,867) Missouri, (\$1,645,088) Kansas and
10 (\$44,562) wholesale; and
- 11 (e) reflect amortization of the Financial Accounting Standard No. 88 "Employers'
12 Accounting for Settlements and Curtailments of Defined Benefit Pension Plans
13 and for Termination Benefits" ("FAS 88") regulatory asset as of September 30,
14 2007: \$3,693,283

15 Parts (a), (c) & (e) adjust operating income, and are shown as a combined \$23,345,965 on
16 the Summary of Adjustments. Parts (b) and (d) adjust rate base.

17 **Q: Do these various adjustments include the effects of the Company's interest in**
18 **WCNOC's pension plans?**

19 **A:** Yes, they do.

20 **Q: How was part (a) determined?**

21 **A:** An annualized level of FAS 87 pension expense for ratemaking purposes was
22 determined. Then FAS 87 pension expense recorded during the test year was deducted
23 from the annualized amount.

1 **Q: How was annualized FAS 87 pension expense determined?**

2 A: The annualized FAS 87 expense was based on information provided by the Company's
3 actuarial firms.

4 **Q: Was annualized FAS 87 pension expense determined in accordance with established**
5 **regulatory practice?**

6 A: Yes, the calculation was made in accordance with the methodology documented in the
7 Regulatory Plan S&A, and is consistent with the calculation used by both the Company
8 and MPSC Staff in the 2006 Case.

9 **Q: Did this adjustment take into consideration the Company's Supplemental Executive**
10 **Retirement Plan ("SERP")?**

11 A: Yes, both the test period expense and the annualized pension expense included the SERP
12 expense of \$645,307.

13 **Q: What is the purpose of part (b)?**

14 A: This adjustment was made to roll forward the FAS 87 regulatory asset, expressed on a
15 total company Missouri basis, to September 30, 2007, the true-up date specified in this
16 case.

17 **Q: What is the nature of this regulatory asset?**

18 A: This regulatory asset represents the cumulative unamortized difference in FAS 87
19 pension expense for ratemaking purposes (as discussed in part (a) above) and pension
20 expense built into rates during the corresponding periods.

1 **Q: When is the beginning point for accumulating this difference in FAS 87 pension**
2 **expense for ratemaking purposes and FAS 87 pension expense currently built into**
3 **rates?**

4 **A:** The Regulatory Plan S&A specifies the accumulation was to begin January 1, 2005.

5 **Q: How was the FAS 87 regulatory asset rolled forward to September 30, 2007?**

6 **A:** As indicated earlier in my testimony, the FAS 87 and FAS 88 pension regulatory assets at
7 December 31, 2006 were first adjusted from financial book amounts to total company
8 Missouri jurisdictional basis rate base amounts in Adj-5. The difference between FAS 87
9 expense for Missouri jurisdictional ratemaking purposes per part (a) and FAS 87 expense
10 currently built into rates for the nine-month period January 1, 2007 to September 30,
11 2007 was added to the projected Missouri basis regulatory asset balance at December 31,
12 2006 using Adj-27.

13 **Q: What is the amount of FAS 87 expense currently built into rates?**

14 **A:** For 2006 the amount built into rates was \$22 million, before reductions for capital and
15 joint partner amounts, as specified in the Regulatory Plan S&A. For 2007 the
16 comparable amount is \$40.7 million, before inclusion of allowable pension costs for
17 SERP, as determined in the 2006 Case. The amount built into rates as of January 1, 2007
18 after reductions of \$2.2 million and \$8.4 million for capital and joint partner amounts,
19 respectively, is \$30.1 million.

20 **Q: What is the purpose of part (c)?**

21 **A:** This adjustment is an amortization of the FAS 87 regulatory asset mentioned in the
22 discussion on part (b). The amount is comprised of the \$4,423,445 amortization of the
23 regulated asset at September 30, 2006, identified in the Nonunanimous Stipulation and

1 Agreement Regarding Pension Issues in the 2006 Case and an amortization amount
2 related to expected increases in the regulated asset from October 1, 2006 through
3 September 30, 2007.

4 **Q: Over what period is the FAS 87 regulatory asset amortized?**

5 A: The FAS 87 regulatory asset is amortized over a 5-year period, as specified in the
6 Regulatory Plan S&A and the 2006 Case.

7 **Q: What is the purpose of part (d)?**

8 A: This adjustment was made to roll forward the net prepaid pension asset to September 30,
9 2007, the true-up date specified in this case.

10 **Q: What is the nature of this asset?**

11 A: This asset represents the initial net prepaid pension asset outlined in the Regulatory Plan
12 S&A (\$63,658,444 total company excluding joint partner shares, consisting of
13 \$34,694,918 Missouri, \$28,199,282 Kansas and \$764,244 Wholesale) reduced by the
14 difference between pension expense computed under FAS 87 (per part (a) above) and
15 contributions made to the pension trusts from January 1, 2005 through September 30,
16 2007.

17 **Q: How was the net prepaid pension asset rolled forward to September 30, 2007?**

18 A: The difference between FAS 87 expense for ratemaking purposes per part (a) and
19 projected contributions for the nine-month period January 1, 2007 to September 30, 2007
20 was subtracted from the projected December 31, 2006 net prepaid pension asset balance
21 to determine the September 30, 2007 net prepaid pension asset. The projected December
22 31, 2006 amount was based on the \$29,707,323 total company amount at September 30,
23 2006, excluding joint partner shares, identified in the Nonunanimous Stipulation and

1 Agreement Regarding Pension Issues in the 2006 Case, less the actual excess of FAS 87
2 expense for ratemaking purposes per part (a) over contributions for the period October 1,
3 2006 through December 31, 2006.

4 **Q: How were the January 1, 2007 to September 30, 2007 FAS 87 contribution amounts**
5 **determined?**

6 A: The contributions were based on the minimum contributions as determined by the
7 Company's actuarial firms.

8 **Q: Is the net prepaid pension asset properly includable in rate base?**

9 A: Yes, inclusion of this asset in rate base is authorized in the Regulatory Plan S&A and the
10 2006 Case.

11 **Q: What is the purpose of part (e)?**

12 A: This adjustment was made to annualize FAS 88 expense.

13 **Q: What is FAS 88?**

14 A: FAS 88 is a financial accounting standard that addresses, among other issues, accounting
15 for settlement of defined benefit plan obligations and curtailments of defined benefit
16 plans.

17 **Q: How was the FAS 88 adjustment determined?**

18 A: The adjustment was calculated by taking the difference between annualized FAS 88
19 expense and FAS 88 expense recorded in the test year.

20 **Q: How was annualized FAS 88 expense determined?**

21 A: The annualized FAS 88 expense is based on information provided by the Company's
22 actuarial firms.

1 **Q: Was the entire amount of FAS 88 expense as calculated by the Company's actuarial**
2 **firms included in the annualized amount?**

3 A: No, only one-fifth of the calculated amount was considered in the annualized amount,
4 with the remainder deferred in a non-rate base regulatory asset, as stipulated in the
5 MPSC-approved Nonunanimous Stipulation and Agreement Regarding Pension Issues in
6 the 2006 Case.

7 **Adj-29, UNAMORTIZED STORM COSTS**

8 **Q: What storm do these costs relate to?**

9 A: These costs relate to a January 2002 ice storm.

10 **Q: What is the purpose of Adj-29?**

11 A: This adjustment for (\$380,167) rolls forward the deferred costs to September 30, 2007,
12 the true-up date specified in this case.

13 **Q: Did the MPSC authorize the Company to defer these costs?**

14 A: Yes, the MPSC authorized deferral in Case No. EU-2002-1048.

15 **Q: Over what period are these costs being amortized?**

16 A: We are amortizing these costs over approximately five years, in accordance with the
17 order granted in Case No. EU-2002-1048. Adj-29 reduces the deferred costs to \$0, as the
18 costs become fully amortized in early 2007.

19 **Adj-31, DEMAND RESPONSE, EFFICIENCY AND AFFORDABILITY PROGRAMS**

20 **Q: What are these programs?**

21 A: These programs are described in detail in Appendix C to the Regulatory Plan S&A and
22 are to be implemented during the period 2005-2009. KCPL witness Susan K. Nathan
23 further describes these programs in her direct testimony.

1 Q: Why are these costs being deferred?

2 A: In accordance with the Regulatory Plan S&A, the Company established a regulatory asset
3 to accumulate these costs as they are incurred during this five-year period.

4 Q: What is the purpose of Adj-31?

5 A: This adjustment has two components, one affecting rate base and the other affecting
6 operating income.

7 Q: Why is there an adjustment to rate base?

8 A: In accordance with the Regulatory Plan S&A these program costs are includable in rate
9 base. The adjustments of \$2,232,921 (Missouri programs) and \$2,424,789 (Kansas
10 programs) roll forward the deferred costs to September 30, 2007, the true-up date
11 specified in this case.

12 Q: Why is there an adjustment to operating income?

13 A: The operating income adjustment of \$1,078,417 (\$606,663 Missouri Programs and
14 \$471,754 Kansas Programs) provides a full-year amortization of the estimated September
15 30, 2007 deferred cost balances.

16 Q: Was amortization addressed in the Regulatory Plan S&A?

17 A: Yes, the Regulatory Plan S&A specifically states that these deferred costs are to be
18 amortized in rates over a ten-year period for each vintage.

19 **Adj-32, REGULATORY EXPENSE**

20 Q: What are Regulatory expenses?

21 A: While the term typically refers to various federal, state and local costs this adjustment
22 addresses incremental rate case expenses in this case and those during the 2006 Case.

1 **Q: What is the purpose of Adj-32?**

2 A: This adjustment has two components, one affecting rate base and the other affecting
3 operating income.

4 **Q: Why is there an adjustment to rate base?**

5 A: Regulatory expense costs are included in rate base, and Adj-32a and Adj-32b, for the
6 2007 filing and the 2006 filing, respectively, for \$346,636 (Missouri) and for \$467,417
7 (Kansas) roll forward the incremental deferred costs to September 30, 2007, the true-up
8 date specified in this case. These incremental increases include deferral of costs relating
9 to the 2007 filing, less amortization of costs relating to the 2006 filing, from January 1,
10 2007 through September 30, 2007.

11 **Q: Why are these costs being deferred?**

12 A: Rate case expenses are included as a component of revenue requirements and the
13 inclusion in rate base of deferred rate case costs was authorized in the 2006 Case.

14 **Q: Why is there an adjustment to operating income?**

15 A: Adj-32a for \$779,510 (2007 filing) and Adj-32b for \$993,289 (2006 filing) provide a
16 full-year amortization of the estimated September 30, 2007 deferred cost balances.

17 **Q: What was the amortization period used in the adjustment?**

18 A: The Missouri costs are being amortized over a two-year period, consistent with the Rate
19 and Order in the 2006 Case.

20 **Adj- 33b- PROPERTY TAX EXPENSE**

21 **Q: Please explain the property tax adjustment.**

22 A: Adjustment 33b annualizes the real estate and personal property tax expense and
23 payments-in-lieu-of-taxes ("PILOTs") for *pro forma* end-of-period plant in service. The

1 amount of the adjustment relating to real estate and personal property tax expense is
2 \$1,925,399 and the portion relating to the PILOTs is \$330,000, for a total adjustment of
3 \$2,255,399 (before jurisdictional allocations).

4 **Q: Please describe how the adjustment relating to the real estate and personal property**
5 **taxes was calculated.**

6 A: The adjustment is calculated as the difference between property tax expense recorded in
7 the test year and annualized property tax expense.

8 **Q: How was annualized property tax expense determined?**

9 A: This calculation involves three components: (a) 2007 property tax expense based on 2007
10 assessed values and 2006 tax levies, (b) the application of 2007 tax levies in place of the
11 2006 tax levies, and (c) estimated property taxes on January 1- September 30, 2007
12 estimated taxable plant additions. The three components are progressive, with each
13 component resulting in an incremental adjustment to property tax expense.

14 **Q: Please explain component (a) of the annualization.**

15 A: For component (a), the Company determined 2007 property tax expense based on the
16 2007 assessed values, using plant in service as of December 31, 2006 and 2006 tax levy
17 rates. For purposes of this filing, the Company estimated the 2007 assessment, but will
18 true up the expense later in the process when the actual assessments are received. The
19 actual 2007 assessments should be finalized well before the September 30, 2007 true-up
20 in this case, and therefore this adjustment will be known and measurable.

21 **Q: Please explain component (b) of the annualization process.**

22 A: In component (b) the Company revised the tax levy rates. The calculation of property
23 taxes for utility property located in Missouri and Kansas is determined by applying the

1 tax levy rates as imposed by the applicable local taxing jurisdictions such as the state,
2 county, school district, etc. to the assessed value of the taxable property of KCPL as of
3 the beginning of the calendar year. The 2007 property taxes will be based on actual 2007
4 tax levy rates, not the 2006 rates used in component (a) above, and therefore an
5 adjustment is necessary. This approach provides a better matching process, with the
6 assessment and the tax levy rates synchronized, and results in the best methodology for
7 determining the 2007 property tax expense.

8 **Q: How was component (b) determined?**

9 A: The Company first projected the Company's 2007 overall tax levy rate increase based on
10 a three-year average (2004-2006) of the Company's actual experience. This resulted in a
11 projected 2007 overall Company increase in the tax levy rates of 1.67%. This increase
12 was then applied to the annualized property tax expense determined in component (a)
13 discussed above.

14 **Q: When will 2007 tax levy rates be known?**

15 A: The Company expects to receive tax levy rates from taxing jurisdictions representing a
16 significant portion of the Company's tax expense prior to the September 30, 2007 true-up
17 in this case, and as such the adjustment will be known and measurable. The Company
18 will update its adjustment at that time.

19 **Q: Is it likely that the 2007 average tax levy rate will decrease from the 2006 average**
20 **rate?**

21 A: No, the Company's overall tax levy rate has not decreased in at least the last six years.

1 **Q: Did the Company include a tax rate levy adjustment in its 2006 case?**

2 A: Yes, a similar adjustment was included in its 2006 case, including the September 30,
3 2006 true-up.

4 **Q: Was the Company's estimate of its 2006 real and personal property tax expense in**
5 **the September 30, 2006 true-up reasonably close to actual 2006 property tax**
6 **expense incurred?**

7 A: Yes, the expense shown in the Company's September 30, 2006 update, including the
8 effects of the tax levy increases, was \$57,102,406, whereas actual 2006 property tax
9 expense was \$57,032,364, a difference of about \$70,000 (0.1%). This demonstrates that
10 the Company is able to estimate with a high degree of accuracy its current year property
11 tax expense at the time of a September true-up.

12 **Q: Please explain component (c) of the annualization process.**

13 A: In component (c), we included net taxable plant additions from January 1, 2007 to
14 September 30, 2007. We developed a ratio of property taxes to plant-in-service as of
15 December 31, 2006, after giving effect to the revised tax levy rates included in
16 component (b). This ratio was then applied to 2007 plant additions as of September 30,
17 2007. This use of an acceptable tax to plant ratio is consistent with the approach used by
18 Staff in the 2006 Case, and the resulting property tax increases coincide with the
19 implementation of new rates in this case.

1 **Q: Do the various components of the real estate and personal property tax adjustment**
2 **discussed above take into effect tax amounts allocated to capital, vehicles, fuel**
3 **inventory, and non-utility plant?**

4 A: Yes, the amounts included in Adj-33b include only the operations and maintenance
5 allocation. The fuel inventory component is included in the fuel inventory adjustment
6 sponsored by KCPL witness Edward Blunk and the impact of property tax expense for
7 coal trains is included in the annualized fuel cost adjustment sponsored by Company
8 witness Burton L. Crawford.

9 **Q: Did the Regulatory Plan S&A specifically list property taxes as an item to be**
10 **included in the September 30, 2007 true-up process in the rate filing schedule for the**
11 **2007 rate filing?**

12 A: Yes, this expense category was specifically listed as an item to be included in the
13 September 30, 2007 true-up.

14 **Q: Please explain the PILOT adjustment.**

15 A: The Company placed in service in 2006 a wind generating facility located in Ford
16 County, Kansas. Pursuant to K.S.A. 79-201 *Eleventh*, such property is exempt from real
17 and personal property taxes.

18 **Q: Does Kansas law provide for PILOTs on property that is exempt from property**
19 **taxes?**

20 A: Yes, pursuant to K.S.A. 12-147, taxing subdivisions of the state of Kansas are authorized
21 and empowered to enter into contracts for PILOTs with the owners of property that is
22 exempt from *ad valorem* taxes.

1 **Q: Please explain the PILOT agreements relating to the wind generating facility**
2 **located in Ford County, Kansas.**

3 A: Separate agreements have been finalized with Ford County and USD #381 that provide
4 for 30 annual payments commencing in 2007. These payments were necessary to secure
5 agreements with landowners and community leaders to site the wind facility. The
6 aggregate of the payments in the initial year is \$330,000 and such payments escalate
7 between 2.5% and 3% per year.

8 **Adj-41 &49, BAD DEBT EXPENSE**

9 **Q: What is the purpose of these adjustments?**

10 A: Adj-41 for (\$123,459) is an annualization of bad debt expense based on the test year.
11 Adj-49 provides bad debt expense in the following amounts for the associated revenue
12 adjustments:

13	Adj-49a	Weather normalization	(\$80,407)
14	Adj-49b	Customer growth and other	\$94,898
15	Adj-49c	Rate adjustment in the 2006 Case	\$423,822

16 The *pro forma* bad debt expense adjustment of \$229,878 shown in Schedule JPW-1 (Sch
17 1, Col 605, line 1-019) reflects the bad debt expense effect of the requested revenue
18 adjustment in this case

19 **Q: Please explain Adj-41 in more detail.**

20 A: This adjustment represents the difference between annualized bad debt expense and bad
21 debt expense recorded in the test period.

1 **Q: How was annualized bad debt expense determined?**

2 A: Annualized bad debt expense was calculated by applying a bad debt write-off factor to
3 test period revenue.

4 **Q: What bad debt write-off factor was used, and how was the factor determined?**

5 A: We used a bad debt percentage of 0.47%, determined by examining recent net bad-debt
6 write-off experience on a total company basis.

7 **Q: The term "net" write-offs is used. What does it mean?**

8 A: "Net" write-offs refer to the net of accounts written off and recoveries received on
9 accounts previously written off.

10 **Q: Was the bad debt factor used in Adj-41 also used for Adj-49?**

11 A: No, a factor specific to net bad debt write-offs experienced in Missouri (0.64%) was
12 used. Missouri's net bad debt experience is higher than net bad debts experienced in
13 Kansas.

14 **Q: How was the *pro forma* bad debt expense adjustment determined?**

15 A: This adjustment was calculated as the requested rate adjustment times the 0.64% bad debt
16 factor.

17 **Q: Why is such an adjustment necessary?**

18 A: It is reasonable to assume that increased revenue resulting from this rate request will
19 result in increased bad debt expense.

1 **ADJ- 42, WOLF CREEK REFUELING OUTAGE**

2 **Q: What is the Wolf Creek refueling outage?**

3 A: The Wolf Creek Nuclear Operating Corporation's ("WCNOC's") refueling cycle is
4 normally about 18 months. The Company defers the operations and maintenance outage
5 costs and amortizes the costs over the 18 months leading up to the next refueling.

6 **Q: Has the Company always accounted for these costs in this manner?**

7 A: No. Prior to 2006, the Company expensed these costs in advance of the refueling.

8 **Q: Why did the Company begin deferring refueling costs in 2006?**

9 A: On September 8, 2006 the Financial Accounting Standards Board issued a new FASB
10 Staff Position, FSP AUG AIR-1 ("FSP"), Accounting for Planned Major Maintenance
11 Activities. This FSP prohibits the use of the accrue-in-advance method of accounting for
12 planned major maintenance activities, such as the WCNOC refueling. KCPL adopted
13 this FSP in the fourth quarter of 2006.

14 **Q: What is the purpose of Adj-42?**

15 A: This adjustment for \$757,217 annualizes the Wolf Creek refueling expense by adjusting
16 the test year amortization to an annualized amount.

17 **Q: Why is a refueling adjustment necessary in this case?**

18 A: The test period includes expenses related to the Spring 2005 refueling outage and the Fall
19 2006 refueling outage. Annualized expense should reflect only the level of amortization
20 expense relating to the fall of 2006 refueling outage, since that will be the level of
21 expense recognized in 2007. The annualization adjustment results in a full year's
22 amortization expense for this refueling.

1 **Q: Did the adoption of the FSP result in an annualized expense higher than would have**
2 **been the expense under the accrue-in-advance method previously used by the**
3 **Company?**

4 A: No, the annualized expense in this case is lower than it would have been under the
5 accrue-in-advance method because it is based on the fall of 2006 refueling. The expense
6 under the accrue-in-advance method would have most likely been higher since it would
7 have been based on the upcoming spring of 2008 refueling, and operations and
8 maintenance costs will likely be higher for that refueling. For example, the operations
9 and maintenance costs of the fall of 2006 refueling outage were about \$1.4 million higher
10 than the costs of the spring of 2005 refueling outage.

11 **Adj-44, NUCLEAR DECOMMISSIONING EXPENSE**

12 **Q: What is the annualized nuclear decommissioning expense the Company seeks in this**
13 **case?**

14 A: The Company seeks an annualized amount of \$1,281,264 (Missouri jurisdictional), which
15 results in a Missouri jurisdictional adjustment to test year expense of (\$1,022,592). The
16 total Company adjustment is \$1,936.

17 **Q: Is the requested annualized amount the same as that requested in the 2006 Case?**

18 A: Yes, the amount is identical to that requested and approved in the Report and Order to
19 that case.

20 **Q: Why is the amount the same?**

21 A: The annual expense/accrual level is based on a cost study conducted every three years.
22 The most recent study, conducted by TLG Services, Inc., was filed with the Commission

1 on August 30, 2005. The next study will be conducted in mid-2008. Therefore, the
2 annual expense/accrual level will remain unchanged until that study has been completed.

3 **Q: If the most recent study was conducted in August 2005 why is the Missouri**
4 **jurisdictional 2006 expense not this same \$1,281,264, and therefore why is any**
5 **adjustment necessary?**

6 A: The expense recorded for 2006 was based on a previous cost study assuming a 40-year
7 license. The results of the August 2005 study, incorporated in the expense level approved
8 in the 2006 Case and assuming a 60-year license, will not be reflected in recorded
9 expense until the rates approved in that case become effective (January 2007). Therefore,
10 an adjustment to the projected 2006 test period is necessary.

11 **Adj-45, BENEFIT EXPENSE**

12 **Q: What is the purpose of Adj-45?**

13 A: This adjustment for \$5,536,101 is necessary to state benefit expense at a current level.

14 **Q: What types of benefits are included in this category?**

15 A: The more significant benefits include Other Post-Employment Benefits ("OPEB"),
16 401(k) company match and medical costs. These three categories in total comprise over
17 80% of Benefit Expense.

18 **Q: How were the adjustments calculated?**

19 A: The adjustments were calculated as the difference between annualized benefit expense
20 and benefit expense recorded during the test period.

21 **Q: How was the OPEB annualized amount determined?**

22 A: We annualized OPEB expense based on information provided by the Company's
23 actuarial firms.

1 **Q: How was the 401(k) annualized amount determined?**

2 A: We annualized 401(k) expense by calculating the 401(k) expense associated with
3 annualized payroll (Adj-20), based on the November 30, 2006 payroll's average
4 matching percentage.

5 **Q: How was annualized medical expense determined?**

6 A: The annualized medical expense was set at the level expected to be in effect during the
7 updated test period.

8 **Q: Were benefit amounts billed to partners and charged to capital considered in these
9 annualization adjustments?**

10 A: Yes, these factors were taken into consideration.

11 **Adj-50, PREPAYMENTS**

12 **Q: What accounts are included in prepayments?**

13 A: While several types of accounts are included under this category, the more significant
14 relate to prepaid insurance and capacity payments.

15 **Q: What is the purpose of Adj-50?**

16 A: This adjustment for \$3,659,592 is necessary to reflect this rate base item on a 13-month
17 average. Prepayment amounts can vary widely during the course of the year and an
18 averaging method minimizes these fluctuations.

19 **Q: How was the adjustment determined?**

20 A: The 13-month average was calculated and compared to the actual prepayment balance at
21 September 30, 2006.

22 **Q: What period was used for the 13-month averaging?**

23 A: September 2005 through September 2006.

1 Q: Did the MPSC Staff use 13-month averaging for Prepayments in the 2006 Case?

2 A: Yes, they did.

3 **Adj-51, NUCLEAR FUEL INVENTORY**

4 Q: Why is an adjustment necessary to Nuclear Fuel Inventory?

5 A: This adjustment for (\$2,521,086) is necessary to reflect this rate base item on an 18-
6 month average. Nuclear fuel inventory balances can vary widely and an averaging
7 method minimizes these fluctuations. The portion of Adj-51 related to fossil fuels is
8 discussed by KCPL witness Wm. Edward Blunk.

9 Q: How was the adjustment determined?

10 A: The 18-month average was calculated and compared to the projected December 31, 2006
11 balance.

12 Q: What period was used for the 18-month averaging?

13 A: April 2006 through September 2007, with December 2006 through September 2007 being
14 projected.

15 Q: Why was an 18-month average used?

16 A: We used an 18-month average to coincide with the 18-month Wolf Creek refueling cycle.

17 **Adj-60, LEADERSHIP DEVELOPMENT INITIATIVE (LED-LDI) COSTS**

18 Q: What is LED-LDI?

19 A: Leadership Development Initiative was a corporate-wide workforce evaluation and skills
20 assessment, done as part of an effort to reshape and align the Company to implement its
21 Comprehensive Energy Plan ("CEP").

1 **Q: How has the Company accounted for these costs?**

2 A: In accordance with MPSC-approved Stipulation and Agreement in the 2006 Case, the
3 Company has deferred all 2005 and 2006 Missouri jurisdictional non-labor costs
4 associated with this project in a regulatory asset, and will begin amortization of these
5 costs over a five-year period beginning January 2007.

6 **Q: Why is an adjustment necessary in this case?**

7 A: The operating income adjustment of \$223,717 provides a full-year amortization of the
8 deferred cost balances.

9 **Q: Has the Company included the deferred costs in rate base?**

10 A: No. The Report and Order in the 2006 Case disallowed rate base treatment.

11 **Adj-61, CORPORATE DEVELOPMENT/PLANNING (CORPDP-KCPL) COSTS**

12 **Q: What is CORPDP-KCPL?**

13 A: Corporate Development/Planning was a process to create the delivery system of the
14 future, by partnering with customers to dynamically manage load shape, demand
15 response and efficiency programs, system automation and monitoring. This process was
16 also conducted as part of an effort to reshape and align the Company to implement its
17 CEP.

18 **Q: How has the Company accounted for these costs?**

19 A: In accordance with MPSC-approved Stipulation and Agreement in the 2006 Case, the
20 Company has deferred all 2005 and 2006 Missouri jurisdictional non-labor costs
21 associated with this project in a regulatory asset, and will begin amortization of these
22 costs over a five-year period beginning January 2007.

1 Q: Why is an adjustment necessary in this case?

2 A: The operating income adjustment of \$176,116 provides a full-year amortization of the
3 deferred cost balances.

4 Q: Has the Company included the deferred costs in rate base?

5 A: No. The Report and Order in the 2006 Case disallowed rate base treatment.

6 **Adj-62, SURFACE TRANSPORTATION BOARD LITIGATION COSTS**

7 Q: What is the purpose of Adj-62- "Surface Transportation Board Litigation Costs"?

8 A: As more fully discussed in the direct testimony of KCPL witness Wm. Edward Blunk, the
9 Company filed a rate complaint case on October 12, 2005, with the Surface
10 Transportation Board ("STB"). In that rate complaint, KCPL charged that Union Pacific
11 Railroad's (UP) rates for the movement of coal from origins in the Powder River Basin of
12 Wyoming to KCPL's Montrose Generating Station were unreasonably high. Adj-62 has
13 two components related to this rate complaint case, one affecting rate base and the other
14 affecting operating income. The rate base adjustment of ** [REDACTED] ** rolls forward
15 the Missouri jurisdictional non-labor deferred costs incurred in this complaint, net of
16 amortization of the deferred costs during this period, from December 31, 2006, to
17 September 30, 2007, the true-up date specified in this case. The operating income
18 adjustment of ** [REDACTED] ** amortizes the total company projected September 30, 2007,
19 deferred costs over five years, with amortization of the December 31, 2006 balance
20 beginning January 1, 2007 and amortization of the 2007 costs incurred through
21 September 2007 beginning January 1, 2008. Deferral of these costs in a regulatory asset
22 and amortization of the deferred costs over five years was authorized in the Report and
23 Order in Case No. ER-2006-0314. Inclusion in rate base was not specifically addressed

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1 in the Report and Order, but because deferral in a regulatory asset was authorized KCPL
2 believes it appropriate to include these deferred costs in rate base in this proceeding.
3 KCPL expects to update Adj-62 during the course of this proceeding as the actual costs
4 of the rate complaint case and its associated litigation are incurred.

5 **Adj-72, MATERIALS AND SUPPLIES**

6 **Q: Why is an adjustment necessary to Materials and Supplies ("M&S")?**

7 A: This adjustment for (\$1,886,223) is necessary to reflect this rate base item on a 13-month
8 average. Although M&S balances do not vary widely during the course of the year, an
9 averaging method minimizes these fluctuations.

10 **Q: How was the adjustment determined?**

11 A: The 13-month average was calculated and compared to the projected December 31, 2006
12 balance.

13 **Q: What period was used for the 13-month averaging?**

14 A: December 2005 through December 2006, with December 2006 being projected.

15 **Q: Did the MPSC Staff use 13-month averaging for M&S in the 2006 Case?**

16 A: Yes, they did.

17 **Adj-97 & 98, DEPRECIATION AND AMORTIZATION EXPENSE**

18 **Q: Please explain the process used to annualize depreciation expense.**

19 A: As discussed in the section above on the Revenue Requirements Model, Schedule 5 of
20 the Model is used to calculate depreciation and amortization expense. The annualized
21 depreciation expense amounts, and most amortization expense amounts, were calculated
22 by applying jurisdictional depreciation/amortization rates to adjusted plant in service
23 balances shown on SCHEDULE 11 of the Model. The jurisdictional rates were approved

1 in the rate order approving the Regulatory Plan S&A and are shown on Schedule DEPR
2 % of the Model.

3 **Q: Why are two adjustments, Adj-97 and Adj-98 necessary for both depreciation and**
4 **amortization expense?**

5 A: Adj-97 is used to reverse Adj-12 (discussed above), the adjustment necessary to adjust
6 book depreciation and amortization expense to Missouri basis depreciation/amortization
7 using Missouri jurisdictional depreciation rates. Adj-25, sponsored by KCPL witness
8 Michael W. Cline to reflect the additional amortization to maintain credit ratios
9 determined in the 2006 Case and a similar adjustment in Kansas Docket No. 06-KCPE-
10 828-RTS (\$21,679,061 and \$4,000,000, respectively) is not reversed. Adj-98
11 ((\$8,986,987) and \$146,683 for depreciation expense and amortization expense,
12 respectively) is then used to reflect annualized Missouri jurisdictional depreciation and
13 amortization expense, excluding additional amortizations to maintain credit ratios.

14 **INCOME TAX EXPENSE AND ACCUMULATED DEFERRED INCOME TAXES**

15 **Q: What is the purpose of this part of your testimony?**

16 A: The purpose of this portion of my testimony is to address (i) the income tax component of
17 KCPL's cost of service; and (ii) the accumulated deferred income tax rate base
18 adjustments.

19 **Q: Are you sponsoring adjustments related to current and deferred income tax expense**
20 **and deferred income tax reserves?**

21 A: Yes. In addition to Adj-14 and Adj-19, which adjust financial deferred tax reserves and
22 income tax expense, respectively, to Missouri basis amounts, I am sponsoring the Federal
23 and State Income Taxes expense adjustment ((\$6,393,532)), reflecting the income tax

1 effect of the various adjustments shown on the Summary of Adjustments, and the
2 Accumulated Deferred Income Tax rate base adjustment ((\$111,226)), shown as Adj-33a
3 on the Summary of Adjustments.

4 **Federal and State Income Tax Expense**

5 **Q: Please explain the income tax component of KCPL's cost of service as calculated in**
6 **Schedule 7 of the Revenue Requirement Model.**

7 A: The income tax component includes current income taxes, deferred income taxes and the
8 amortization of investment tax credits. Current income taxes represent the income taxes
9 currently payable to the federal and state governments. Deferred taxes are taxes that are
10 reported currently on KCPL's books but are payable to the federal and state governments
11 at some future date. Deferred taxes are established for timing differences between when
12 an item of income or expense is recorded for book purposes and when that same item is
13 reported on KCPL's tax returns. The amortization of investment tax credits represents
14 the amount of tax credits flowing through to customers over the remaining lives of the
15 related property. Schedule 7 follows these basic concepts but calculates both the
16 currently payable and deferred income tax components of tax expense using a simplified
17 method that results in a shift of some level of income tax expense from the deferred
18 income tax classification to the current income tax classification.

19 **Q: Please explain the current income tax component in cost of service as calculated in**
20 **Schedule 7.**

21 A: Jurisdictional operations and maintenance deductions and other adjustments are applied
22 against jurisdictional revenues to derive net jurisdictional taxable income, which is then
23 used to compute the jurisdictional current tax expense component (current provision) for

1 cost of service. For book purposes, these adjustments are the result of book versus tax
2 differences and their implementation under normalization or flow-through tax methods.
3 Each adjustment is either added to or subtracted from net income to derive net taxable
4 income for ratemaking. For Schedule 7, however, a simplified methodology is used
5 which eliminates the need to specifically identify all book and tax differences. Most
6 significantly, all basis differences between the book basis and tax basis of assets are
7 ignored in the current tax provision. The reversal of deferred income taxes resulting from
8 prior basis differences is considered in the deferred tax section of Schedule 7, discussed
9 below.

10 Accelerated tax depreciation is used in the currently payable calculation based on the tax
11 basis of plant in service. The difference between the accelerated depreciation deduction
12 for tax depreciation on tax basis assets and the depreciation deduction calculated on a
13 straight-line basis generates offsetting deferred income tax expense. The resulting
14 income tax expense reflects a level of total income taxes as if the deduction to arrive at
15 taxable income was based solely on depreciation on tax basis assets, calculated on a
16 straight-line basis. This modified approach normalizes depreciation relating to the
17 method differences (e.g., accelerated versus straight-line) and life differences. The
18 MPSC Staff used this modified approach in the 2006 Case. An earlier version of this
19 simplified approach has been used routinely in the KCPL Surveillance Report submitted
20 annually to the MPSC Staff and modifications incorporated by the MPSC Staff in its
21 2006 case will be incorporated into future Surveillance Reports.

22 **Q: Please describe the adjustments to derive net taxable income for ratemaking.**

23 **A:** The following are the primary adjustments to derive net taxable income for ratemaking:

- 1 ○ Book depreciation and amortization expense, as calculated on Schedule 5 of
2 KCPL's Revenue Requirement Model, has been excluded from the deductions
3 listed on Schedule 7.
- 4 ○ As previously discussed, tax straight-line depreciation on both depreciable plant
5 and on amortizable plant is subtracted to derive taxable income. Tax straight-line
6 depreciation is computed by applying existing jurisdictional book straight-line
7 depreciation rates to each vintage year's depreciable tax basis. The amount of
8 accelerated depreciation over (or under) straight-line depreciation is also
9 subtracted (or added) to arrive at taxable income. Beginning with the Staff's 2006
10 case, use of accelerated depreciation to compute the currently payable income tax
11 expense amount, with offsetting deferred taxes provided for the difference
12 between accelerated depreciation and tax straight-line depreciation, was initiated
13 because of the need to consider the cash impact of deferred income taxes on funds
14 from operation in the calculation of required additional amortizations. (See
15 discussion on deferred income tax expense below.)
- 16 ○ The deduction for nuclear fuel amortization is treated consistently with the
17 treatment of depreciation and amortization on plant in service.
- 18 ○ As required in the last case, additional amortizations to maintain credit ratios are
19 included as another component of tax basis straight-line depreciation in an
20 amount equal to the amounts included in current rates. This serves to decrease
21 taxable income and to decrease currently payable income tax expense. However,
22 because there is no associated tax amortization, the entire amount generates an
23 offsetting negative deferred income tax expense.

- 1 ○ The Manufacturer's Deduction amount is deducted from net income in deriving
2 taxable income. This special deduction is allowable under the American Jobs
3 Creation Act and is effective for years beginning after 2004. The deduction is
4 based upon taxable income derived from the production of electricity. For 2007,
5 the deduction is 6% of electricity production taxable income. The percentage
6 increases to 9% by 2010. The amount of the deduction is based upon budgeted
7 2007 production net income before taxes. The amount of the manufacturer's
8 deduction is intended to be what will be deducted on KCPL's actual federal
9 return. The deduction has not been adjusted to conform to Missouri jurisdictional
10 taxable income as shown on Schedule 7. This deduction is not an expense for
11 book purposes, so no deferred taxes are created. It results in a lower taxable
12 income with ultimately a lower current tax provision for cost of service.
- 13 ○ Meals and Entertainment expenses are added back in deriving net taxable income,
14 since a portion of certain meals and entertainment expenses are not tax deductible.
15 This adjustment will increase taxable income and ultimately increase the current
16 tax provision.
- 17 ○ Interest expense is subtracted to derive net taxable income. It is calculated by
18 multiplying net rate base by the weighted average cost of debt as proposed in this
19 proceeding. This is referred to as interest synchronization because this calculation
20 ensures that the interest expense deducted for deriving current taxable income
21 equals the interest expense provided for in rates.

1 A: Once the deductions and adjustments have been applied to net income to derive taxable
2 income for ratemaking, the taxable income amount is multiplied by the overall tax rate of
3 38.39% to derive the current tax provision.

4 **Q: How is the 38.39% income tax rate determined for calculating the current tax**
5 **provision for cost of service?**

6 A: The current provision calculation utilizes a 35% federal tax rate and a 6.25% Missouri
7 state rate resulting in an overall tax rate of 38.39%. The overall tax rate reflects the
8 federal benefit relating to deductible Missouri state income tax and Missouri allowing
9 50% of federal taxes to be deducted when computing the current Missouri tax provision.

10 **Q: Is the current tax expense determined by multiplying current taxable income by the**
11 **income tax rate further reduced by tax credits?**

12 A: Yes, the wind production tax credit reduces current income tax due.

13 **Q: Please explain the production tax credit for wind generation adjustment on**
14 **Schedule 7?**

15 A: IRC Section 45 allows for a federal tax credit based upon the amount of electricity
16 produced by a qualifying wind generating facility. The credit is allowed for 10 years
17 after the facility is placed in service. The adjustment shown on Schedule 7 as a direct
18 reduction of federal currently payable income tax expense reflects the *pro forma*
19 production tax credits for KPCL's wind generation facility placed in operation in 2006.
20 This adjustment uses the presently allowable \$19 per megawatt hour of generation
21 multiplied by the annualized amount of megawatt hours of wind generation to determine
22 the amount of credit.

1 **Q: Please explain the deferred income tax component in cost of service as calculated in**
2 **Schedule 7.**

3 A: The deferred income tax component in cost of service is primarily made up of the
4 deferred taxes applicable to the difference between accelerated tax depreciation and tax
5 basis straight-line depreciation, including additional amortizations to maintain credit
6 ratios, as discussed above. It also includes reversal of deferred income taxes on basis
7 timing differences over the related assets' jurisdictional book lives. These basis
8 difference adjustments serve to normalize the tax effect of items that generally are
9 deducted for tax purposes and capitalized for book purposes. The other main deferred tax
10 component is the average rate assumption method of deferred tax amortization. This
11 adjustment represents the amortization of excess deferred income taxes over the
12 remaining book lives. It reduces the income tax component of cost of service. During
13 the 1980s, the federal tax rate was higher than today's 35% rate. Since deferred taxes
14 were provided at the rate in effect when the originating timing differences were
15 generated, the deferred income taxes were provided at a rate higher than the tax rate that
16 is expected to be in existence when the timing differences reverse and the taxes are due to
17 the federal government. This difference in rates is being amortized into the cost of
18 service over the remaining book lives of the assets that generated the timing differences.

19 **Q: Please explain the Investment Tax Credit ("ITC") amortization component in cost**
20 **of service as calculated in Schedule 7.**

21 A: ITC amortization reduces the income tax component of cost of service. The investment
22 tax credit amortization is separated into two parts – Wolf Creek and non-Wolf Creek.

1 **Q: Why is the ITC amortization separated between Wolf Creek and non-Wolf Creek?**

2 A: In accordance with the Regulatory Plan S&A, KCPL and the MPSC Staff agreed to
3 extend the lifespan of the Wolf Creek plant from 40 years to 60 years effective August 7,
4 2005. As a result, the remaining unamortized amount of Wolf Creek's ITC is being
5 amortized over the longer life. The lengthening of the book life from 40 to 60 years
6 decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf Creek ITC
7 continues to be amortized ratably over the remaining book lives of the underlying assets.
8 Another reason that the ITC is separated between Wolf Creek and non-Wolf Creek is to
9 allow for a specific allocation factor for each ITC component in deriving Missouri
10 jurisdictional income tax cost of service.

11 **Accumulated Deferred Income Taxes**

12 **Q: Please explain deferred income taxes and why they are a component of rate base.**

13 A: Deferred income taxes represent the tax on timing differences for deductions and income
14 reported on KCPL's tax return compared to what has been reported for book purposes.
15 An expense deducted for tax purposes that exceeds what has been deducted for book
16 purposes creates a deferred tax liability. A deferred tax liability is also recorded when
17 income is recorded for book purposes sooner than when the income is reported for tax
18 purposes.

19 **Q: What is an example of a "book" versus "tax" expense timing difference that creates
20 a deferred income tax liability?**

21 A: The most significant timing difference is depreciation expense. Tax laws provide for a
22 much quicker method of tax depreciation compared to book depreciation. This
23 accelerated depreciation reduces KCPL's current income tax liability compared to the tax

1 liability computed based upon book depreciation. As a result, KCPL has deferred its tax
2 liability until a future point in time when tax depreciation is less than book depreciation.
3 At that time, the deferred tax liability will no longer be deferred but be paid as part of the
4 tax return.

5 **Q: What is an example of a “book” versus “tax” income timing difference that creates a**
6 **deferred income tax liability?**

7 A: An example of a timing difference relating to an income item is unrealized gains
8 associated with investments. The gain is recognized for book purposes but is deferred for
9 tax purposes until the investment is sold and the gain is actually recognized. Unrealized
10 gains result in a lower amount of income reported on KCPL’s tax return compared to the
11 amount of income reported on KCPL’s books. This timing difference results in a
12 deferred tax liability. Later when the investment is sold, the gain will be included in
13 KCPL’s tax return, and the associated tax will be paid to the government. At that time,
14 the deferred tax liability will be reduced to \$0.

15 **Q: How do deferred income tax liabilities affect rate base?**

16 A: Deferred tax liabilities related to items in the rate base are considered a cost-free source
17 of financing for ratemaking purposes. Ratepayers should not be required to provide for a
18 return on the portion of rate base that has been funded by the government in the form of
19 reduced (albeit temporarily) taxes. As a result, deferred income tax liabilities are reflected
20 as a rate base offset (reduction in rate base).

1 **Q: Please explain other types of deferred income taxes.**

2 A: Deferred taxes can also be a result of timing differences whereby book expenses exceed
3 tax expenses, creating a deferred income tax receivable (asset). Income reported for tax
4 purposes before being recorded for book purposes also results in a deferred tax asset.

5 **Q: What is an example of a “book” versus “tax” expense timing difference that creates
6 a deferred income tax asset?**

7 A: A significant deferred tax asset is the one arising from increasing book amortization
8 expense for additional amounts to maintain credit ratios. Because there is no associated
9 depreciation deduction on the tax return, book expense is higher than tax expense. This
10 results in taxable income that is higher than book income for this item and the difference
11 results in a deferred tax asset. A more common expense that is deducted for book
12 purposes before being deducted for tax purposes is the bad debt reserve. KCPL deducts
13 additions to the reserve for book purposes. However, a deduction is only allowed for tax
14 purposes when the receivables are written off. This timing difference also creates a
15 deferred income tax asset.

16 **Q: What is an example of a “book” versus “tax” income timing difference that creates a
17 deferred income tax asset?**

18 A: The most significant income item that creates a deferred tax asset specific to KCPL is the
19 sale of SO₂ emission allowances. For tax purposes, any gains on the sales of emission
20 allowances are taxable when the allowances are sold. However, as agreed in previous
21 rate orders, KCPL does not record the income associated with the sale in its current
22 period income, but defers gains in a regulated liability account. This timing difference of
23 when income is recognized for tax and when it will be recognized for books creates a

1 deferred tax asset, as future tax liabilities will be lower for tax purposes compared to
2 book purposes when the deferred gains are amortized to book income in accordance with
3 future regulatory orders.

4 **Q: How do deferred income tax assets affect rate base?**

5 A: Converse to deferred tax liabilities, deferred tax assets increase rate base. KCPL has paid
6 taxes to the government in advance of the time when such taxes are included in cost of
7 service and are collected from ratepayers. To the extent of taxes paid, KCPL must
8 borrow money and/or use shareholder funds. The increase to rate base for deferred
9 income tax assets allows shareholders to earn a return on shareholder provided funds
10 until recovered from ratepayers through ratemaking.

11 **Q: What are the deferred income tax reserve adjustments for KCPL's rate base?**

12 A: Schedule 8 of KCPL's revenue requirement model itemizes the deferred income tax
13 reserves and deferred income tax reserve adjustments related to items included in
14 KCPL's rate base. Schedule 8 reflects the deferred tax liabilities relating to depreciation
15 and other expenses deducted for the tax return in excess of book deductions resulting in a
16 rate base decrease. Schedule 8 also reflects deferred tax assets that serve to increase rate
17 base. Adjustments to the deferred income tax reserves shown on Schedule 8 include the
18 changes in deferred income tax reserves related to the addition of net plant and changes
19 to certain deferred regulatory assets and regulatory liabilities during the 2007 period
20 ending September 2007.

21 **Q: Does this conclude your testimony?**

22 A: Yes, it does.

In the Matter of the Application of Kansas City)
Power & Light Company to Modify Its Tariff to) Case No. ER-2007-_____
Continue the Implementation of Its Regulatory Plan)

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Regulatory Accounting Manager.

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

John P. Weisensee
John P. Weisensee

Subscribed and sworn before me this 31 day of January 2007.

01 January 2007:
Carap Sivils
 Notary Public

commission expires:

CAROL SIVILS
Notary Public - Notary Seal
STATE OF MISSOURI
Clay County
My Commission Expires: June 15, 2007



Kansas City
Power & Light®

E N E R G I Z I N G L I F E

MISSOURI REVENUE REQUIREMENT

2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

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Schedule JPW-1

NON-PROPRIETARY

COVER

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<u>REV REQ SUMMARY</u>	REV REQ SUMMARY - SUMMARY OF REVENUE REQUIREMENT COMPONENTS
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<u>SCH 2</u>	SCHEDULE 2 - ALLOCATION OF REVENUES
<u>SCH 4</u>	SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
<u>SCH 5</u>	SCHEDULE 5 - ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
<u>SCH 6</u>	SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
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<u>SCH 15</u>	SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
<u>SCH 16</u>	SCHEDULE 16 - CASH WORKING CAPITAL
<u>SCH 18</u>	SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
<u>ALLOCATORS</u>	ALLOCATORS
<u>MISC %</u>	MISCELLANEOUS PERCENTS
<u>CWC %</u>	CASH WORKING CAPITAL PERCENTS
<u>ASSUMPTIONS</u>	ASSUMPTIONS

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
REVENUE REQUIREMENT SUMMARY
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	MISSOURI JURISDICTION COL. 604	TRADITIONAL REV REQ COL. 605	ADDITIONAL AMORTIZATION COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE			6.61%	1.70%	8.31%
1-010		RETAIL SALES	TSFR 2-014	547,042,956	36,150,000	9,284,389	592,477,345
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	7,694,013	0	0	7,694,013
1-012		BULK POWER SALES	TSFR 2-042	69,240,056	0	0	69,240,056
1-013		SALES FOR RESALE	TSFR 2-047	21,000	0	0	21,000
1-014		TOTAL OPERATING REVENUE		623,998,025	36,150,000	9,284,389	669,432,414
1-015							
1-016		OPERATING EXPENSES					
1-017	401	FUEL	TSFR 4-390	112,759,965	0	0	112,759,965
1-018	401	PURCHASED POWER	TSFR 4-392	28,377,921	0	0	28,377,921
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	222,305,607	229,878	0	222,535,485
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	73,437,323	0	0	73,437,323
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-192	26,233,427	0	9,284,389	35,517,816
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	448,333	0	0	448,333
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	40,075,169	222,514	0	40,297,682
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	25,899,593	13,716,251	0	39,615,844
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		529,537,337	14,168,643	9,284,389	552,990,369
1-028							
1-029		NET ELECTRIC OPERATING INCOME		94,460,687	21,981,357	0	116,442,045

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE						6.61%	
1-010		RETAIL SALES	TSFR 2-014	941,625,523	46,765,850	988,391,373	547,042,956	36,150,000	583,192,956
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	13,709,958	117,465	13,827,423	7,694,013	0	7,694,013
1-013		SALES FOR RESALE	TSFR 2-047	3,942,203	0	3,942,203	21,000	0	21,000
1-014		TOTAL OPERATING REVENUE		1,148,336,184	(19,513,146)	1,128,823,038	623,998,025	36,150,000	660,148,025
1-016		OPERATING EXPENSES							
1-017	401	FUEL	TSFR 4-390	230,102,058	(31,594,478)	198,507,580	112,759,965	0	112,759,965
1-018	401	PURCHASED POWER	TSFR 4-392	26,095,750	24,291,541	50,387,291	28,377,921	0	28,377,921
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	348,280,966	62,456,632	410,717,598	222,305,607	229,878	222,535,485
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	144,373,395	(8,986,987)	135,386,409	73,437,323	0	73,437,323
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-192	8,242,362	25,825,744	34,068,106	26,233,427	0	26,233,427
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	448,333	448,333	448,333	0	448,333
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	80,910	80,910	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	111,349,900	(37,330,433)	74,019,467	40,075,169	222,514	40,297,682
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	55,964,278	(6,393,532)	49,570,746	25,899,593	13,716,251	39,615,844
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		924,388,710	28,797,730	953,186,440	529,537,337	14,168,643	543,705,980
1-028									
1-029		NET ELECTRIC OPERATING INCOME		223,947,474	(48,310,876)	175,636,598	94,460,687	21,981,357	116,442,045
1-030									
1-031		RATE BASE							
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-286	5,242,966,530	167,633,459	5,410,599,989	2,941,162,733	0	2,941,162,733
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-177	2,443,642,065	(16,848,003)	2,426,794,062	1,360,246,603	0	1,360,246,603
1-034		NET PLANT		2,799,324,465	184,481,462	2,983,805,927	1,580,916,130	0	1,580,916,130
1-035		PLUS:							
1-036		WORKING CAPITAL	TSFR 15-043	95,525,896	(201,280)	95,324,617	52,864,079	(741,849)	52,122,230
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	11,396,408	(2,023,867)	9,372,541	9,372,541	0	9,372,541
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	9,263,503	(1,645,088)	7,618,415	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	250,930	(44,562)	206,368	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	36,008,314	(3,911,648)	32,096,666	17,428,816	0	17,428,816
1-041		PENSION REGULATORY ASSET - FAS88	SAL & WAGES	21,883,139	(21,883,139)	0	0	0	0
1-043		REG ASSET - DSM PROGRAMS - MO	100 MO	3,566,238	2,232,921	5,799,159	5,799,159	0	5,799,159
1-044		REG ASSET - DSM PROGRAMS - KS	100 KS	2,292,746	2,424,789	4,717,535	0	0	0
1-045		REG ASSET - REGULATORY EXP - MO	100 MO	1,382,517	346,636	1,729,153	1,729,153	0	1,729,153
1-046		REG ASSET - REGULATORY EXP - KS	100 KS	1,208,124	467,417	1,675,541	0	0	0
1-048		JANUARY 2002 ICE STORM	100 MO	380,167	(380,167)	0	0	0	0
1-049		LESS:							
1-050	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-065	544,028,280	34,191,295	578,219,575	308,828,888	0	308,828,888
1-051	254	DEFERRED GAIN ON EMISSION CR	E1	64,457,042	566,029	65,023,071	36,934,918	0	36,934,918
1-053	252	CUST. ADVANCES FOR CONST - MO	100 MO	209,109	0	209,109	209,109	0	209,109
1-054		CUST. ADVANCES FOR CONST - KS	100 KS	2,585,508	0	2,585,508	0	0	0
1-055	235	CUSTOMER DEPOSITS - MO	100 MO	5,452,182	0	5,452,182	5,452,182	0	5,452,182
1-056		CUSTOMER DEPOSITS - KS	100 KS	2,018,211	0	2,018,211	0	0	0
1-057									
1-058		RATE BASE		2,370,173,941	126,310,947	2,496,484,888	1,319,388,984	(741,849)	1,318,647,135
1-059									
1-060		RATE OF RETURN		9.449%		7.035%	7.159%		8.830%
1-061									
1-062		ROE		12.407%		7.890%	8.122%		11.250%

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 2 - ALLOCATION OF REVENUES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES							
2-010		MISSOURI (EXCLUDING GRT)	100 MO	495,000,835	52,042,121	547,042,956	547,042,956	36,150,000	583,192,956
2-011		GRT IN MO REVENUE	100 MO	39,538,538	(39,538,538)	(0)	(0)	0	(0)
2-012		TOTAL MISSOURI		534,539,373	12,503,583	547,042,956	547,042,956	36,150,000	583,192,956
2-013		KANSAS	100 KS	407,086,150	34,262,267	441,348,417	0	0	0
2-014		TOTAL RETAIL SALES		941,625,523	46,765,850	988,391,373	547,042,956	36,150,000	583,192,956
2-015									
2-016		MISCELLANEOUS REVENUE							
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	1,432,545	0	1,432,545	1,432,545	0	1,432,545
2-018		FORFEITED DISCOUNTS - KS	100 KS	965,804	0	965,804	0	0	0
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	933,148	0	933,148	933,148	0	933,148
2-020		MISCELLANEOUS SERVICES - KS	100 KS	767,489	0	767,489	0	0	0
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	(345,475)	0	(345,475)	(184,660)	0	(184,660)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	309,453	0	309,453	309,453	0	309,453
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	143,680	0	143,680	0	0	0
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	20,148	0	20,148	10,875	0	10,875
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	5,335	0	5,335	2,879	0	2,879
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	1,842,535	0	1,842,535	984,851	0	984,851
2-027	456	TRANS FOR OTHERS	D3	7,215,539	117,465	7,333,004	3,957,997	0	3,957,997
2-028		OTHER ELEC REVENUES - MO	100 MO	81,875	0	81,875	81,875	0	81,875
2-029		OTHER ELEC REVENUES - KS	100 KS	29,095	0	29,095	0	0	0
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	308,788	0	308,788	165,050	0	165,050
2-031		TOTAL MISCELLANEOUS REVENUE		13,709,958	117,465	13,827,423	7,694,013	0	7,694,013
2-032									
2-033		BULK POWER SALES							
2-034	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	15,650,859	(2,215,450)	13,435,409	7,251,776	0	7,251,776
2-035		FIRM BULK SALES (ENERGY)	E1	37,648,778	14,577,853	52,226,631	29,666,183	0	29,666,183
2-036		OTHER MISC & ADJUSTMENTS	E1	1,861,950	(1,861,950)	(0)	(0)	0	(0)
2-037		BULK SALES RECLASSIFIED AS TRANS REV	E1	(1,962,468)	0	(1,962,468)	(1,114,737)	0	(1,114,737)
2-040		SUBTOTAL BULK POWER SALES		187,096,033	(66,396,461)	120,699,572	68,180,812	0	68,180,812
2-041		REV ON TRANS. FOR KCPL	D3	1,962,468	0	1,962,468	1,059,244	0	1,059,244
2-042		TOTAL BULK POWER SALES		189,058,501	(66,396,461)	122,662,040	69,240,056	0	69,240,056
2-043									
2-044		SALES FOR RESALE (FERC JURIS CUST)							
2-045	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	3,903,296	0	3,903,296	0	0	0
2-046		TRANSMISSION FOR FERC WHSLE FIRM POWER	D3	38,907	0	38,907	21,000	0	21,000
2-047		TOTAL SALES FOR RESALE		3,942,203	0	3,942,203	21,000	0	21,000
2-048									
2-049		TOTAL ELECTRIC OPERATING REVENUE		1,148,336,184	(19,513,146)	1,128,823,038	623,998,025	36,150,000	660,148,025

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES							
4-010									
4-011		STEAM POWER GENERATION							
4-012		OPERATION							
4-013	500	SUPERVISION AND ENGINEERING							
4-014		LABOR	D1	5,028,321	(122,362)	4,905,959	2,647,996	0	2,647,996
4-015		OTHER	D2	708,744	0	708,744	382,545	0	382,545
4-016		TOTAL ACCOUNT 500		5,737,065	(122,362)	5,614,703	3,030,542	0	3,030,542
4-017	501	FUEL							
4-018		LABOR	E1	5,311,908	0	5,311,908	3,017,312	0	3,017,312
4-019		OTHER							
4-020		COAL & FREIGHT	E1	160,187,411	0	160,187,411	90,990,917	0	90,990,917
..									..
4-023		OIL	E1	4,571,007	0	4,571,007	2,596,460	0	2,596,460
4-024		GAS	E1	1,036,545	0	1,036,545	588,786	0	588,786
4-025		FUEL HAND. LIMESTONE & OTHER	E1	4,412,235	3,832,721	8,244,956	4,683,365	0	4,683,365
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0
4-027		UNIT TRAIN - DEPRECIATION	TSFR 5-017	383,126	0	383,126	206,793	0	206,793
4-028		FUEL ADJ FOR NORMALIZATIONS	E1	0	(39,545,730)	(39,545,730)	(22,463,078)	0	(22,463,078)
4-029		SUBTOTAL OTHER		169,863,324	(35,713,009)	134,150,315	76,203,243	0	76,203,243
4-030		TOTAL ACCOUNT 501		175,175,232	(35,713,009)	139,462,223	79,220,555	0	79,220,555
4-031	502	STEAM EXPENSES							
4-032		LABOR	D1	7,747,324	827,382	8,574,706	4,628,206	0	4,628,206
4-033		OTHER	D2	4,369,265	0	4,369,265	2,358,316	0	2,358,316
4-034		TOTAL ACCOUNT 502		12,116,589	827,382	12,943,971	6,986,522	0	6,986,522
4-035	503	STEAM FROM OTHER SOURCES							
4-036		LABOR	E1	0	0	0	0	0	0
4-037		OTHER	E1	0	0	0	0	0	0
4-038		TOTAL ACCOUNT 503		0	0	0	0	0	0
4-039	505	ELECTRIC EXPENSES TURBOGEN							
4-040		LABOR	D1	5,699,430	608,676	6,308,106	3,404,807	0	3,404,807
4-041		OTHER	D2	1,024,679	0	1,024,679	553,072	0	553,072
4-042		TOTAL ACCOUNT 505		6,724,109	608,676	7,332,785	3,957,878	0	3,957,878
4-043	506	MISC STEAM POWER EXPENSES							
4-044		LABOR	D1	5,972,925	637,884	6,610,809	3,568,191	0	3,568,191
4-045		OTHER	D2	4,635,247	0	4,635,247	2,501,880	0	2,501,880
4-046		TOTAL ACCOUNT 506		10,608,172	637,884	11,246,056	6,070,070	0	6,070,070
4-047	507	RENTS							
4-048		LABOR	D1	0	0	0	0	0	0
4-049		OTHER	D2	186,083	0	186,083	100,438	0	100,438
4-050		TOTAL ACCOUNT 507		186,083	0	186,083	100,438	0	100,438
4-051		TOTAL OPERATION		210,547,251	(33,761,429)	176,785,822	99,366,006	0	99,366,006
4-052									
4-053		MAINTENANCE							
4-054	510	SUPERVISION AND ENGINEERING							
4-055		LABOR	D1	2,777,740	296,651	3,074,391	1,659,406	0	1,659,406
4-056		OTHER	D2	248,158	263,503	511,661	276,170	0	276,170
4-057		TOTAL ACCOUNT 510		3,025,898	560,154	3,586,052	1,935,575	0	1,935,575
4-058	511	MAINTENANCE OF STRUCTURES							
4-059		LABOR	D1	963,814	102,932	1,066,746	575,777	0	575,777
4-060		OTHER	D2	2,369,298	152,477	2,521,775	1,361,130	0	1,361,130
4-061		TOTAL ACCOUNT 511		3,333,112	255,409	3,588,521	1,936,908	0	1,936,908
4-062	512	MAINTENANCE OF BOILER PLANT							

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4-063		LABOR	D1	7,849,720	838,318	8,688,038	4,689,377	0	4,689,377
4-064		OTHER	D2	15,852,168	3,857,178	19,709,346	10,638,140	0	10,638,140
4-065		TOTAL ACCOUNT 512		23,701,888	4,695,496	28,397,384	15,327,517	0	15,327,517
4-066	513	MAINTENANCE OF ELECTRIC PLANT							
4-067		LABOR	D1	1,518,331	162,151	1,680,482	907,042	0	907,042
4-068		OTHER	D2	3,300,441	1,571,609	4,872,050	2,629,694	0	2,629,694
4-069		TOTAL ACCOUNT 513		4,818,772	1,733,760	6,552,532	3,536,736	0	3,536,736
4-070	514	MAINTENANCE MISCELLANEOUS							
4-071		LABOR	D1	46,059	4,919	50,978	27,515	0	27,515
4-072		OTHER	D2	284,140	(117,154)	166,986	90,131	0	90,131
4-073		TOTAL ACCOUNT 514		330,199	(112,235)	217,964	117,646	0	117,646
4-074		TOTAL MAINTENANCE		35,209,869	7,132,584	42,342,453	22,854,383	0	22,854,383
4-075									
4-076		TOTAL STEAM POWER EXPENSES		245,757,120	(26,628,845)	219,128,275	122,220,388	0	122,220,388
4-077									
4-078		NUCLEAR POWER GENERATION							
4-079		OPERATION							
4-080	517	SUPERVISION AND ENGINEERING							
4-081		LABOR	D1	4,903,568	342,184	5,245,752	2,831,400	0	2,831,400
4-082		OTHER	D2	674,097	0	674,097	363,845	0	363,845
4-083		TOTAL ACCOUNT 517		5,577,665	342,184	5,919,849	3,195,245	0	3,195,245
4-084	518	FUEL							
4-085		LABOR	E1	0	0	0	0	0	0
4-086		OTHER							
4-087		NUCLEAR FUEL-NET AMORTIZATION	E1	14,242,032	427,150	14,669,182	8,332,504	0	8,332,504
4-088		DOE DECONTAM. & DECOM.	E1	751,722	0	751,722	426,999	0	426,999
4-089		NUCLEAR FUEL-DISPOSAL	E1	4,038,278	0	4,038,278	2,293,854	0	2,293,854
4-090		COST OF OIL	E1	92,818	0	92,818	52,723	0	52,723
4-091		TOTAL OTHER		19,124,849	427,150	19,551,999	11,106,081	0	11,106,081
4-092		TOTAL ACCOUNT 518		19,124,849	427,150	19,551,999	11,106,081	0	11,106,081
4-093	519	COOLANTS AND WATER							
4-094		LABOR	D1	1,317,665	91,951	1,409,616	760,842	0	760,842
4-095		OTHER	D2	685,406	0	685,406	369,948	0	369,948
4-096		TOTAL ACCOUNT 519		2,003,071	91,951	2,095,022	1,130,790	0	1,130,790
4-097	520	STEAM EXPENSES							
4-098		LABOR	D1	7,380,056	514,999	7,895,055	4,261,364	0	4,261,364
4-099		OTHER	D2	2,883,235	0	2,883,235	1,556,229	0	1,556,229
4-100		TOTAL ACCOUNT 520		10,263,291	514,999	10,778,290	5,817,593	0	5,817,593
4-101	523	ELECTRIC EXPENSES							
4-102		LABOR	D1	841,457	58,719	900,176	485,871	0	485,871
4-103		OTHER	D2	(59,205)	0	(59,205)	(31,956)	0	(31,956)
4-104		TOTAL ACCOUNT 523		782,252	58,719	840,971	453,915	0	453,915
4-105	524	MISCELLANEOUS							
4-106		LABOR	D1	9,487,098	662,035	10,149,133	5,478,005	0	5,478,005
4-107		WOLF CREEK DECOMMISSIONING - MO	100 MO	2,303,856	(1,022,592)	1,281,264	1,281,264	0	1,281,264
4-108		WOLF CREEK DECOMMISSIONING - KS	100 KS	1,395,355	997,105	2,392,460	0	0	0
4-109		WOLF CREEK DECOMMISSIONING - FERC	100 WS	26,732	27,423	54,155	0	0	0
4-110		WOLF CREEK OUTAGE AMORTIZATION	D2	2,895,556	38,604	2,934,160	1,583,716	0	1,583,716
**									
4-113		OTHER	D2	1,512,896	0	1,512,896	816,587	0	816,587
4-114		TOTAL ACCOUNT 524		18,380,744	1,887,999	20,268,743	9,918,823	0	9,918,823
4-115	525	RENTS							
4-116		LABOR	D1	0	0	0	0	0	0

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4-117		OTHER	D2	0	0	0	0	0	0
4-118		TOTAL ACCOUNT 525		0	0	0	0	0	0
4-119		TOTAL OPERATION		56,131,871	3,323,002	59,454,873	31,622,446	0	31,622,446
4-120									
4-121		MAINTENANCE							
4-122	528	SUPERVISION AND ENGINEERING							
4-123		LABOR	D1	2,625,056	183,184	2,808,240	1,515,750	0	1,515,750
4-124		OTHER	D2	2,854,623	0	2,854,623	1,540,786	0	1,540,786
4-125		TOTAL ACCOUNT 528		5,479,679	183,184	5,662,863	3,056,536	0	3,056,536
4-126	529	MAINTENANCE OF STRUCTURES							
4-127		LABOR	D1	1,809,284	126,256	1,935,540	1,044,710	0	1,044,710
4-128		OTHER	D2	(3,214)	0	(3,214)	(1,735)	0	(1,735)
4-129		TOTAL ACCOUNT 529		1,806,070	126,256	1,932,326	1,042,975	0	1,042,975
4-130	530	MAINTENANCE OF REACTOR PLANT							
4-131		LABOR	D1	1,852,989	129,307	1,982,296	1,069,946	0	1,069,946
4-132		WOLF CREEK OUTAGE AMORTIZATION	D2	6,659,819	718,613	7,378,432	3,982,516	0	3,982,516
4-133		OTHER	D2	(4,307,355)	0	(4,307,355)	(2,324,899)	0	(2,324,899)
4-134		TOTAL ACCOUNT 530		4,205,453	847,920	5,053,373	2,727,563	0	2,727,563
4-135	531	MAINTENANCE OF ELECTRIC PLANT							
4-136		LABOR	D1	1,590,129	110,963	1,701,092	918,166	0	918,166
4-137		OTHER	D2	2,276,931	0	2,276,931	1,228,976	0	1,228,976
4-138		TOTAL ACCOUNT 531		3,867,060	110,963	3,978,023	2,147,142	0	2,147,142
4-139	532	MAINTENANCE OF MISC NUCLEAR PLANT							
4-140		LABOR	D1	1,091,478	76,166	1,167,644	630,237	0	630,237
4-141		OTHER	D2	967,349	0	967,349	522,128	0	522,128
4-142		TOTAL ACCOUNT 532		2,058,827	76,166	2,134,993	1,152,365	0	1,152,365
4-143		TOTAL MAINTENANCE		17,417,080	1,344,489	18,761,579	10,126,581	0	10,126,581
4-144									
4-145		TOTAL NUCLEAR POWER EXPENSES		73,548,961	4,667,491	78,216,452	41,749,028	0	41,749,028
4-146									
4-147		OTHER POWER GENERATION EXPENSE							
4-148		OPERATION							
4-149	546	SUPERVISION AND ENGINEERING							
4-150		LABOR	D1	580,824	62,030	642,854	346,981	0	346,981
4-151		OTHER	D2	785,917	0	785,917	424,199	0	424,199
4-152		TOTAL ACCOUNT 546		1,366,741	62,030	1,428,771	771,180	0	771,180
4-153	547	FUEL							
4-154		OIL	E1	482,852	0	482,852	274,273	0	274,273
4-155		GAS	E1	35,195,513	0	35,195,513	19,992,033	0	19,992,033
4-156		FUEL HANDLING & OTHER							
4-157		LABOR	E1	123,380	13,177	136,557	77,568	0	77,568
4-158		OTHER	E1	232	3,678,204	3,678,436	2,089,454	0	2,089,454
4-159		TOTAL ACCOUNT 547		35,801,977	3,691,381	39,493,358	22,433,329	0	22,433,329
4-160	548	GENERATION EXPENSES							
4-161		LABOR	D1	309,190	33,020	342,210	184,708	0	184,708
4-162		OTHER	D2	62,762	0	62,762	33,876	0	33,876
4-163		TOTAL ACCOUNT 548		371,952	33,020	404,972	218,584	0	218,584
4-164	549	MISC OTHER PWR GEN EXP							
4-165		LABOR	D1	178,684	19,083	197,767	106,745	0	106,745
4-166		OTHER	D2	37,941	0	37,941	20,479	0	20,479
4-167		TOTAL ACCOUNT 549		216,625	19,083	235,708	127,224	0	127,224
4-168	550	RENTS							
4-169		LABOR	D1	0	0	0	0	0	0
4-170		OTHER	D2	0	0	0	0	0	0

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4-171		TOTAL ACCOUNT 550		0	0	0	0	0	0
4-172		TOTAL OPERATION		37,757,295	3,805,514	41,562,809	23,550,317	0	23,550,317
4-173									
4-174		MAINTENANCE							
4-175	551	SUPERVISION AND ENGINEERING							
4-176		LABOR	D1	9,253	988	10,241	5,528	0	5,528
4-177		OTHER	D2	399,092	0	399,092	215,410	0	215,410
4-178		TOTAL ACCOUNT 551		408,345	988	409,333	220,938	0	220,938
4-179	552	MAINTENANCE OF STRUCTURES							
4-180		LABOR	D1	8,354	892	9,246	4,991	0	4,991
4-181		OTHER	D2	29,534	0	29,534	15,941	0	15,941
4-182		TOTAL ACCOUNT 552		37,888	892	38,780	20,931	0	20,931
4-183	553	GENERATING AND ELECTRIC EQUIP							
4-184		LABOR	D1	206,682	22,073	228,755	123,471	0	123,471
4-185		OTHER	D2	394,325	2,039,520	2,433,845	1,313,670	0	1,313,670
4-186		TOTAL ACCOUNT 553		601,007	2,061,593	2,662,600	1,437,141	0	1,437,141
4-187	554	MTCE OF MISC OTHER PWR GEN PLT							
4-188		LABOR	D1	11,217	1,197	12,414	6,700	0	6,700
4-189		OTHER	D2	22,441	0	22,441	12,112	0	12,112
4-190		TOTAL ACCOUNT 554		33,658	1,197	34,855	18,813	0	18,813
4-191		TOTAL MAINTENANCE		1,080,897	2,064,670	3,145,567	1,697,823	0	1,697,823
4-192									
4-193		TOTAL OTHER POWER GENERATION EXPENSES		38,838,191	5,870,184	44,708,375	25,248,140	0	25,248,140
4-194									
4-195		OTHER POWER SUPPLY EXPENSES							
4-196	555	PURCHASED POWER							
4-197		DEMAND(CAPACITY)	D1	5,126,609	3,483,452	8,610,061	4,647,289	0	4,647,289
4-198		ENERGY	E1	20,969,141	20,808,089	41,777,230	23,730,632	0	23,730,632
4-199		TOTAL ACCOUNT 555		26,095,750	24,291,541	50,387,291	28,377,921	0	28,377,921
4-200	556	SYSTEM CONTROL & LOAD DISPATCH							
4-201		LABOR	D1	1,933,508	131,170	2,064,678	1,114,412	0	1,114,412
4-202		OTHER	D1	438,842	0	438,842	236,865	0	236,865
4-203		TOTAL ACCOUNT 556		2,372,350	131,170	2,503,520	1,351,278	0	1,351,278
4-204	557	OTHER EXPENSES							
4-205		LABOR	PROD PLANT	4,240,510	452,868	4,693,378	2,582,766	0	2,582,766
4-206		OTHER	PROD PLANT	1,682,643	0	1,682,643	925,958	0	925,958
4-207		TOTAL ACCOUNT 557		5,923,153	452,868	6,376,021	3,508,724	0	3,508,724
4-208									
4-209		TOTAL OTHER POWER SUPPLY EXPENSES		34,391,253	24,875,579	59,266,832	33,237,923	0	33,237,923
4-210									
4-211		TOTAL PRODUCTION OPERATIONS		338,827,669	(1,757,334)	337,070,335	187,776,692	0	187,776,692
4-212									
4-213		TOTAL PRODUCTION MAINTENANCE		53,707,856	10,541,743	64,249,599	34,678,787	0	34,678,787
4-214									
4-215		TOTAL POWER PRODUCTION EXPENSES		392,535,525	8,784,409	401,319,934	222,455,479	0	222,455,479
4-216									
4-217		TRANSMISSION EXPENSES							
4-218		OPERATION							
4-219	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	6,147,484	237,190	6,384,674	3,361,550	0	3,361,550
4-220	561	LOAD DISPATCHING	TRAN PLANT	616,541	550,453	1,166,994	614,426	0	614,426
4-221	562	STATION EXPENSES	353	182,244	7,928	190,170	103,000	0	103,000
4-222	563	OVERHEAD LINE EXPENSES	D3	184,983	2,553	187,536	101,223	0	101,223
4-223	564	UG LINE EXPENSES	D3	1,120	43	1,163	628	0	628
4-224	565	TRANSMISSION OF ELEC. BY OTHERS	D3	7,195,625	1,000,000	8,195,625	4,423,597	0	4,423,597

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4-225	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	1,499,438	59,255	1,558,693	820,656	0	820,656
4-226	567	RENTS	D3	2,512,325	0	2,512,325	1,356,030	0	1,356,030
4-227	575	RTO	D3	281	18	299	162	0	162
4-228		TOTAL OPERATION		18,340,042	1,857,438	20,197,480	10,781,272	0	10,781,272
4-229									
4-230		MAINTENANCE							
4-231	568	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	1,070	0	1,070	563	0	563
4-232	569	STRUCTURES	352	26,287	44	26,331	14,256	0	14,256
4-233	570	STATION EQUIPMENT	353	681,834	1,090,429	1,772,263	959,893	0	959,893
4-234	571	OVERHEAD LINES	D3	1,070,859	417,110	1,487,969	803,133	0	803,133
4-235	572	UNDERGROUND LINES	D3	3,878	125	4,003	2,161	0	2,161
4-236		TOTAL MAINTENANCE		1,783,928	1,507,708	3,291,636	1,780,006	0	1,780,006
4-237									
4-238		TOTAL TRANSMISSION EXPENSES		20,123,970	3,365,146	23,489,116	12,561,278	0	12,561,278
4-239									
4-240		DISTRIBUTION EXPENSES							
4-241		OPERATION							
4-242	581	LOAD DISPATCHING	DIST PLANT	1,411,125	74,534	1,485,659	794,098	0	794,098
4-243	582	STATION EXPENSES	362	152,919	4,135	157,054	89,835	0	89,835
4-244	583	OVERHEAD LINE EXPENSES	365	1,590,085	87,956	1,678,041	927,107	0	927,107
4-245	584	UNDERGROUND LINE EXPENSES	367	2,715,265	49,283	2,764,548	1,396,332	0	1,396,332
4-246	585	STREET LIGHTING & SIGNAL SYSTEMS	373	89,713	3,651	93,364	20,064	0	20,064
4-247	586	METER EXPENSES	370	1,171,567	72,853	1,244,420	682,998	0	682,998
4-248	587	CUSTOMER INSTALLATIONS	371	1,205,952	18,710	1,224,662	888,028	0	888,028
4-249	589	RENTS	DIST PLANT	86,960	0	86,960	46,481	0	46,481
4-250		SUBTOTAL OPERATIONS		8,423,586	311,122	8,734,708	4,844,943	0	4,844,943
4-251	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	1,663,142	72,112	1,935,254	1,073,441	0	1,073,441
4-252	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	10,360,156	(29,679)	10,330,477	5,730,080	0	5,730,080
4-253		TOTAL OPERATIONS		20,646,884	353,555	21,000,439	11,648,464	0	11,648,464
4-254									
4-255		MAINTENANCE							
4-256	591	STRUCTURES	361	206,818	3,913	210,731	107,589	0	107,589
4-257	592	STATION EQUIPMENT	362	975,906	34,987	1,010,893	578,232	0	578,232
4-258	593	OVERHEAD LINES	365	11,619,283	4,242,277	15,861,560	8,763,415	0	8,763,415
4-259		2002 ICE STORM AMORTIZATION	100 MO	4,562,002	(4,562,002)	0	0	0	0
4-260	594	UNDERGROUND LINES	367	2,114,254	79,258	2,193,512	1,107,910	0	1,107,910
4-261	595	LINE TRANSFORMERS	368	1,423,402	72,868	1,496,270	870,386	0	870,386
4-262	596	STREET LIGHTING & SIGNAL SYSTEM	373	1,422,905	22,330	1,445,235	310,580	0	310,580
4-263	597	METERS	370	707,371	39,362	746,733	409,843	0	409,843
4-264		SUBTOTAL MAINTENANCE		23,031,940	(67,007)	22,964,934	12,147,956	0	12,147,956
4-265	598	MISC. DISTRIBUTION PLANT	DIST MTC	256,334	8,497	264,831	140,090	0	140,090
4-266	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	259,569	14,451	274,020	144,950	0	144,950
4-267		TOTAL MAINTENANCE		23,547,843	(44,059)	23,503,784	12,432,996	0	12,432,996
4-268									
4-269		TOTAL DISTRIBUTION EXPENSES		44,194,727	309,496	44,504,223	24,081,461	0	24,081,461
4-270									
4-271		CUSTOMER ACCOUNTS EXPENSES							
4-272	901	SUPERVISION	C2	478,088	(65,862)	412,226	220,269	0	220,269
4-273	902	METER READING EXPENSES	C2	4,378,916	66,481	4,445,397	2,375,349	0	2,375,349
4-274	903	CUST RECORDS & COLLECTION EXP	C2	10,322,640	989,686	11,312,326	6,044,618	0	6,044,618
4-275	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0	3,444,816	3,444,816	3,444,816	229,878	3,674,694
4-276		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0	1,419,138	1,419,138	0	0	0
4-277		TOTAL ACCOUNT 904		0	4,863,954	4,863,954	3,444,816	229,878	3,674,694
4-278	905	MISCELLANEOUS OPERATING EXP.	C2	5,972	4,067,306	4,073,277	2,176,511	0	2,176,511

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-279		TOTAL CUST. ACCT. EXPENSES		15,185,816	9,921,564	25,107,180	14,261,563	229,878	14,491,441
4-280									
4-281		CUSTOMER SERVICES & INFO. EXP							
4-282	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	186	13	199	106	0	106
4-283	908	CUSTOMER ASSISTANCE EXPENSE	C2	1,717,835	37,114	1,754,949	937,738	0	937,738
4-284		PUBLIC INFORMATION	C2	0	0	0	0	0	0
4-285	909	INFORM & INSTRUCT ADVERTISING	C1	603,138	42	603,180	322,310	0	322,310
4-286	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	17,971	3	17,974	9,604	0	9,604
4-287		AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	606,663	606,663	606,663	0	606,663
4-288		AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	471,754	471,754	0	0	0
4-289		TOTAL CUST SERVICES & INFO EXP		2,339,129	1,115,589	3,454,718	1,876,421	0	1,876,421
4-290									
4-291		SALES EXPENSES							
4-292	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	0	0	0	0	0	0
4-293		DEMONSTRATION & SELLING EXP. - WHOLESALE	100 WS	0	0	0	0	0	0
4-294		DEMONSTRATION & SELLING EXP. - GENERAL	C2	637,831	22,105	659,936	352,630	0	352,630
4-295	913	ADVERTISING	C1	13,307	62	13,369	7,144	0	7,144
4-296	916	MISC. SALES EXPENSE - RETAIL	C1	131,613	12,176	143,789	76,834	0	76,834
4-297	918	MISC. SALES EXPENSE - WHOLESALE	100 WS	0	0	0	0	0	0
4-298									
4-299		TOTAL SALES EXPENSE		782,752	34,343	817,095	436,607	0	436,607
4-300									
4-301		TOTAL CUST ACCTS, CUST SERV. & SALES		18,307,496	11,071,496	29,378,993	16,574,591	229,878	16,804,469
4-302									
4-303		ADMINISTRATIVE & GENERAL EXPENSES							
4-304	920	SALARIES	SAL & WAGES	42,135,702	(4,726,956)	37,408,746	20,313,329	0	20,313,329
4-305	921	OFFICE EXPENSE	E2	4,237,895	1,510	4,239,405	2,413,327	0	2,413,327
4-306		OFFICE EXPENSE - 100% MO	100 MO	525,118	89,906	615,024	615,024	0	615,024
4-307		OFFICE EXPENSE - 100% KS	100 KS	0	1,020,510	1,020,510	0	0	0
4-308	922	ADMIN EXP TRANS - CR	E2	(1,447,976)	(61,189)	(1,509,165)	(859,109)	0	(859,109)
4-309	923	OUTSIDE SERVICES	E2	11,899,361	88	11,899,449	6,773,891	0	6,773,891
4-310		OUTSIDE SERVICES - MO	100 MO	(3,012,809)	2,923,207	(89,602)	(89,602)	0	(89,602)
4-311		OUTSIDE SERVICES - KS	100 KS	(216,771)	238,448	21,677	0	0	0
4-312	924	PROPERTY INSURANCE	TOTAL PLANT	2,512,301	0	2,512,301	1,365,669	0	1,365,669
4-313	925	INJURIES & DAMAGES	SAL & WAGES	7,129,291	45,564	7,174,855	3,896,019	0	3,896,019
4-314	926	EMPLOYEE BENEFITS							
4-315		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	16,121,856	23,345,965	39,467,821	21,431,428	0	21,431,428
4-316		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	4,051,982	3,178,264	7,230,246	3,926,097	0	3,926,097
4-317		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	21,381,357	1,953,665	23,335,022	12,671,154	0	12,671,154
4-318	926	TOTAL EMPLOYEE BENEFITS		41,555,195	28,477,894	70,033,089	38,028,680	0	38,028,680
4-319	928	REGULATORY EXPENSES							
4-320		COMMISSION ASSESSMENTS - MO	100 MO	761,531	0	761,531	761,531	0	761,531
4-321		COMMISSION ASSESSMENTS - KS	100 KS	487,417	0	487,417	0	0	0
4-322		COMMISSION ASSESSMENTS - FERC	100 WS	668,529	0	668,529	0	0	0
4-323		RATE CASE EXPENSE - MO	100 MO	1,353,437	1,253,428	2,606,863	2,606,863	0	2,606,863
4-324		RATE CASE EXPENSE - KS	100 KS	689,693	827,945	1,517,638	0	0	0
4-325		RATE CASE EXPENSE - FERC	100 WS	187,060	5,869	192,929	0	0	0
4-326		RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0
4-327		RATE DESIGN EXPENSE - KS	100 KS	493	0	493	0	0	0
4-328		RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0
4-329		MISC. REGULATORY FILINGS	D2	119,908	7,532	127,440	68,786	0	68,786
4-330		LOAD RESEARCH PROGRAM	100 MO	26,271	861	27,132	27,132	0	27,132
4-331		TOTAL REGULATORY EXPENSES		4,294,338	2,095,633	6,389,971	3,464,312	0	3,464,312
4-332									

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-333		SUBTOTAL A & G EXPENSES		109,611,644	30,104,615	139,716,259	75,921,541	0	75,921,541
4-334									
4-335	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	0	0	0	0	0	0
4-336	930.1	GENERAL ADVERTISING	C1	312,096	74,328	386,424	206,486	0	206,486
4-337	930.2	MISCELLANEOUS EXPENSE							
4-338		EEI DUES	E2	264,114	0	264,114	150,350	0	150,350
4-339		EPRI RESEARCH SUBSCRIPTION	E2	2,349,967	0	2,349,967	1,337,744	0	1,337,744
4-340		OTHER MISCELLANEOUS EXPENSE	E2	4,037,131	50,094	4,087,225	2,326,698	0	2,326,698
4-341		TOTAL MISCELLANEOUS EXPENSE		6,651,212	50,094	6,701,306	3,814,792	0	3,814,792
4-342	931	RENTS	E2	7,672,101	0	7,672,101	4,367,427	0	4,367,427
4-343	933	FLEET UNIT/EQUIPMENT EXPENSE	392	256,823	216,302	473,125	252,168	0	252,168
4-344	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	4,793,181	1,177,808	5,970,989	3,208,270	0	3,208,270
4-345									
4-346		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		129,297,056	31,623,147	160,920,203	87,770,684	0	87,770,684
4-347									
4-348									
4-349		TOTAL ELECTRIC OPER & MAINT EXPENSES		604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
4-350									
4-351									
4-352									
4-353									
4-354									
4-355		RECAPS FOR CASH WORKING CAPITAL							
4-356		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-349	604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
4-357		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0
4-358		TOTAL O&M EXCL. O&M AMORTIZATIONS		604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
4-359									
4-360		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-145	73,548,981	4,867,491	78,216,452	41,749,028	0	41,749,028
4-361		LESS: NUCLEAR PROD PAYROLL							
4-362		ACCT 517	TSFR 4-081	4,903,568	342,184	5,245,752	2,831,400	0	2,831,400
4-363		ACCT 518	TSFR 4-085	0	0	0	0	0	0
4-364		ACCT 519	TSFR 4-094	1,317,665	91,951	1,409,616	760,842	0	760,842
4-365		ACCT 520	TSFR 4-098	7,380,056	514,999	7,895,055	4,261,364	0	4,261,364
4-366		ACCT 523	TSFR 4-102	841,457	58,719	900,176	485,871	0	485,871
4-367		ACCT 524	TSFR 4-106	9,487,098	662,035	10,149,133	5,478,005	0	5,478,005
4-368		ACCT 525	TSFR 4-116	0	0	0	0	0	0
4-369		ACCT 528	TSFR 4-123	2,625,056	183,184	2,808,240	1,515,750	0	1,515,750
4-370		ACCT 529	TSFR 4-127	1,809,264	126,256	1,935,540	1,044,710	0	1,044,710
4-371		ACCT 530	TSFR 4-131	1,852,989	129,307	1,982,296	1,069,946	0	1,069,946
4-372		ACCT 531	TSFR 4-136	1,590,129	110,963	1,701,092	918,166	0	918,166
4-373		ACCT 532	TSFR 4-140	1,091,478	76,166	1,167,644	630,237	0	630,237
4-374		TOTAL NUCLEAR PROD PAYROLL		32,898,780	2,295,764	35,194,544	18,996,291	0	18,996,291
4-375		LESS: NUCLEAR FUEL EXP -OTHER	TSFR 4-091	19,124,849	427,150	19,551,999	11,106,081	0	11,106,081
4-376		NUCLEAR PROD O&M EXCL FUEL & PAYROLL		21,525,332	1,944,577	23,469,909	11,646,655	0	11,646,655
4-377									
4-378		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-091	19,124,849	427,150	19,551,999	11,106,081	0	11,106,081
4-379		LESS: OIL	TSFR 4-090	92,818	0	92,818	52,723	0	52,723
4-380		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		19,032,031	427,150	19,459,181	11,053,358	0	11,053,358
4-381									
4-382									
4-383		RECAPS FOR SCHEDULE 1							
4-384		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-349	604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
4-385									
4-386		FUEL							

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-387		ACCOUNT 501	TSFR 4-030	175,175,232	(35,713,009)	139,462,223	79,220,555	0	79,220,555
4-388		ACCOUNT 518	TSFR 4-092	19,124,849	427,150	19,551,999	11,106,081	0	11,106,081
4-389		ACCOUNT 547	TSFR 4-159	35,801,977	3,691,381	39,493,358	22,433,329	0	22,433,329
4-390		TOTAL FUEL		230,102,058	(31,594,478)	198,507,580	112,759,965	0	112,759,965
4-391									
4-392		PURCHASED POWER	TSFR 4-199	26,095,750	24,291,541	50,387,291	28,377,921	0	28,377,921
4-393									
4-394		O&M EXCL FUEL & PURCHASED POWER		348,260,966	62,456,632	410,717,598	222,305,607	229,876	222,535,485

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES							
5-010		PRODUCTION							
5-011		STEAM PRODUCTION							
5-012	311	STRUCTURES & IMPROVEMENTS	D1	2,866,743	111,224	2,977,967	1,607,361	0	1,607,361
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	8,942	41,824	50,566	27,293	0	27,293
5-014		TOTAL ACCOUNT 311		2,875,685	152,848	3,028,533	1,634,654	0	1,634,654
5-015									
5-016	312	BOILER PLANT EQUIPMENT	D1	20,823,054	1,453,999	22,277,053	12,024,062	0	12,024,062
5-017		UNIT TRAINS	D2	383,126	0	383,126	206,793	0	206,793
5-018		AQC EQUIPMENT	D1	2,205,957	(997,183)	1,208,774	652,437	0	652,437
5-019		BOILER PLANT EQUIPMENT - H5	D1	2,282,405	(781,812)	1,480,593	799,152	0	799,152
5-020		TOTAL ACCOUNT 312		25,674,542	(324,996)	25,349,545	13,682,443	0	13,682,443
5-021									
5-022	314	TURBOGENERATOR UNITS	D1	6,250,577	1,362,968	7,613,544	4,109,418	0	4,109,418
5-023		TOTAL ACCOUNT 314		6,250,577	1,362,968	7,613,544	4,109,418	0	4,109,418
5-024									
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	2,669,589	429,563	3,099,152	1,672,770	0	1,672,770
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	296,873	(75,705)	221,168	119,375	0	119,375
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	601	170	771	416	0	416
5-028		TOTAL ACCOUNT 315		2,967,063	354,027	3,321,090	1,792,562	0	1,792,562
5-029									
5-030	316	MISC POWER PLANT EQUIPMENT	D1	920,692	(24,166)	896,526	483,901	0	483,901
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	21,669	(7,704)	13,966	7,538	0	7,538
5-032		TOTAL ACCOUNT 316		942,361	(31,870)	910,492	491,439	0	491,439
5-033									
5-034		TOTAL STEAM PRODUCTION		38,710,227	1,512,978	40,223,205	21,710,516	0	21,710,516
5-035									
5-036		NUCLEAR PRODUCTION							
5-037	321	STRUCTURES & IMPROVEMENTS	D1	12,288,740	(6,107,369)	6,181,371	3,336,401	0	3,336,401
5-038		MISSOURI GROSS AFDC	100 MO	590,385	(293,278)	297,107	297,107	0	297,107
5-039		TOTAL ACCOUNT 321		12,879,125	(6,400,647)	6,478,478	3,633,508	0	3,633,508
5-040									
5-041	322	REACTOR PLANT EQUIPMENT	D1	19,634,824	(8,647,189)	10,987,635	5,930,587	0	5,930,587
5-042		MISSOURI GROSS AFDC	100 MO	1,524,174	(670,850)	853,325	853,325	0	853,325
5-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0
5-044		TOTAL ACCOUNT 322		21,158,998	(9,318,039)	11,840,959	6,783,912	0	6,783,912
5-045									
5-046	323	TURBOGENERATOR UNITS	D1	5,159,483	(1,883,989)	3,275,494	1,767,951	0	1,767,951
5-047		MISSOURI GROSS AFDC	100 MO	181,983	(67,293)	114,690	114,690	0	114,690
5-048		TOTAL ACCOUNT 323		5,341,466	(1,951,282)	3,390,184	1,882,641	0	1,882,641
5-049									
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	4,016,931	(1,743,857)	2,273,074	1,226,894	0	1,226,894
5-051		MISSOURI GROSS AFDC	100 MO	198,289	(85,074)	113,215	113,215	0	113,215
5-052		TOTAL ACCOUNT 324		4,215,220	(1,828,931)	2,386,289	1,340,109	0	1,340,109
5-053									
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	2,130,539	(528,697)	1,601,842	864,596	0	864,596
5-055		MISSOURI GROSS AFDC	100 MO	35,861	(8,390)	27,472	27,472	0	27,472
5-056		TOTAL ACCOUNT 325		2,166,401	(537,087)	1,629,314	892,068	0	892,068
5-057									
5-058	328	REGULATORY DISALLOWANCES	D1	(3,930,806)	1,586,803	(2,344,002)	(1,265,178)	0	(1,265,178)
5-059		MISSOURI GROSS AFDC	100 MO	(256,892)	111,359	(145,532)	(145,532)	0	(145,532)
5-060		TOTAL ACCOUNT 328		(4,187,697)	1,698,163	(2,489,535)	(1,410,710)	0	(1,410,710)
5-061									
5-062		TOTAL NUCLEAR PRODUCTION		41,573,512	(18,337,823)	23,235,689	13,121,528	0	13,121,528

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-063									
5-064		OTHER PRODUCTION - CT							
5-065	341	STRUCTURES - CT	D1	181,995	2,678	184,672	99,677	0	99,677
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	437,131	5,507	442,638	238,914	0	238,914
5-067	344	GENERATORS - CT	D1	10,604,362	168,040	10,772,402	5,814,415	0	5,814,415
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	566,243	5,203	571,446	308,439	0	308,439
5-069	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	0	561	561	303	0	303
5-070		TOTAL OTHER PRODUCTION - CT		11,789,731	181,990	11,971,720	6,461,748	0	6,461,748
5-071									
5-072		OTHER PRODUCTION - WIND							
5-073	341	STRUCTURES - WIND	D1	0	0	0	0	0	0
5-074	344	GENERATORS - WIND	D1	2,706,964	5,231,054	7,938,018	4,284,553	0	4,284,553
5-075	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0
5-076	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	0	0	0	0	0	0
5-077		TOTAL OTHER PRODUCTION - WIND		2,706,964	5,231,054	7,938,018	4,284,553	0	4,284,553
5-078									
5-079		TOTAL PRODUCTION PLANT DEPRECIATION		94,780,434	(11,411,802)	83,368,632	45,578,345	0	45,578,345
5-080									
5-081		TRANSMISSION							
5-082	352	STRUCTURES AND IMPROVEMENTS	352 SUB	80,828	(21,777)	59,051	31,873	0	31,873
5-083		MISSOURI GROSS AFDC	100 MO	213	0	213	213	0	213
5-084		TOTAL ACCOUNT 352		81,041	(21,777)	59,265	32,086	0	32,086
5-085									
5-086	353	STATION EQUIPMENT	353 SUB	3,391,284	(465,894)	2,925,390	1,578,982	0	1,578,982
5-087		MISSOURI GROSS AFDC	100 MO	12,504	0	12,504	12,504	0	12,504
5-088		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	186,627	(29,187)	157,440	84,978	0	84,978
5-089		TOTAL ACCOUNT 353		3,590,415	(495,081)	3,095,334	1,676,465	0	1,676,465
5-090									
5-091	354	TOWERS AND FIXTURES	354	95,907	(15,856)	80,051	43,207	0	43,207
5-092		TOTAL ACCOUNT 354		95,907	(15,856)	80,051	43,207	0	43,207
5-093									
5-094	355	POLES AND FIXTURES	355 SUB	3,483,195	(47,379)	3,435,816	1,762,672	0	1,762,672
5-095		MISSOURI GROSS AFDC	100 MO	125	0	126	126	0	126
5-096		TOTAL ACCOUNT 355		3,483,320	(47,378)	3,435,942	1,762,797	0	1,762,797
5-097									
5-098	356	OVERHEAD COND. & DEVICES	356 SUB	2,377,336	315,406	2,692,743	1,381,439	0	1,381,439
5-099		MISSOURI GROSS AFDC	100 MO	79	(0)	79	79	0	79
5-100		TOTAL ACCOUNT 356		2,377,416	315,406	2,692,822	1,381,518	0	1,381,518
5-101									
5-102	357	UNDERGROUND CONDUIT	357	52,673	(12,291)	40,381	21,796	0	21,796
5-103		TOTAL ACCOUNT 357		52,673	(12,291)	40,381	21,796	0	21,796
5-104									
5-105	358	UNDERGROUND COND. & DEVICES	358	61,253	6,702	67,955	36,679	0	36,679
5-106		TOTAL ACCOUNT 358		61,253	6,702	67,955	36,679	0	36,679
5-107									
5-108		TOTAL TRANSMISSION PLANT DEPREC.		9,742,025	(270,275)	9,471,750	4,954,548	0	4,954,548
5-109									
5-110		DISTRIBUTION							
5-111	361	STRUCTURES & IMPROVEMENTS	361	266,999	31,259	298,258	152,276	0	152,276
5-112									
5-113	362	STATION EQUIPMENT	362 SUB	3,135,019	(80,156)	3,054,863	1,750,580	0	1,750,580
5-114		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	103,953	(17,796)	86,157	45,289	0	45,289
5-115		TOTAL ACCOUNT 362		3,238,972	(97,952)	3,141,020	1,795,869	0	1,795,869
5-116									

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-117	364	POLES, TOWERS & FIXTURES	364	8,216,934	1,462,366	9,679,300	5,206,347	0	5,206,347
5-118	365	OVERHEAD COND. & DEVICES	365	4,155,941	(216,226)	3,939,715	2,176,668	0	2,176,668
5-119	366	UNDERGROUND CONDUIT	366	2,354,169	(318,474)	2,035,695	1,084,930	0	1,084,930
5-120	367	UNDERGROUND COND. & DEVICES	367	6,792,889	(2,713,085)	4,079,804	2,060,648	0	2,060,648
5-121	368	LINE TRANSFORMERS	368	6,817,396	(242,905)	6,574,491	3,824,409	0	3,824,409
5-122	369	SERVICES	369	2,331,950	121,911	2,453,861	1,256,865	0	1,256,865
5-123	370	METERS	370	3,134,989	414,274	3,549,263	1,948,007	0	1,948,007
5-124	371	INSTALLATION ON CUST. PREMISES	371	925,235	(19,958)	905,277	656,435	0	656,435
5-125	373	STREET LIGHTING & SIGNAL SYSTEMS	373	1,159,701	160,383	1,320,084	283,685	0	283,685
5-126									
5-127		TOTAL DISTRIBUTION PLANT DEPREC.		39,395,174	(1,418,407)	37,976,767	20,446,141	0	20,446,141
5-128									
5-129		GENERAL PLANT							
5-130	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0
5-131	390	STRUCTURES & IMPROVEMENTS	PTD	1,154,366	204,566	1,358,952	739,131	0	739,131
5-132	391	OFFICE FURNITURE & EQUIPMENT	PTD	554,700	138,293	692,994	376,918	0	376,918
5-133	392	TRANSPORTATION EQUIPMENT	T&D	1,798,287	(26,905)	1,771,382	944,120	0	944,120
5-134	393	STORES EQUIPMENT	PTD	22,420	675	23,095	12,561	0	12,561
5-135	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	96,257	(9,302)	86,955	47,295	0	47,295
5-136	395	LABORATORY EQUIPMENT	PTD	148,974	12,933	161,907	88,061	0	88,061
5-137	396	POWER OPERATED EQUIPMENT	T&D	612,801	(22,537)	590,264	314,602	0	314,602
5-138									
5-139	397	COMMUNICATIONS EQUIPMENT	T&D	2,340,937	(308,851)	2,032,086	1,083,072	0	1,083,072
5-140		MISSOURI GROSS AFDC	100 MO	232	0	232	232	0	232
5-141		TOTAL ACCOUNT 397		2,341,169	(308,851)	2,032,318	1,083,304	0	1,083,304
5-142									
5-143	398	MISCELLANEOUS EQUIPMENT	PTD	8,771	(2,870)	5,901	3,210	0	3,210
5-144	399	OTHER TANGIBLE PROPERTY	100 MO	3,500,000	(3,500,000)	0	0	0	0
5-145									
5-146		TOTAL GENERAL PLANT DEPREC.		10,237,765	(3,513,998)	6,723,768	3,609,201	0	3,609,201
5-147									
5-148		TOTAL DEPRECIATION EXPENSES		154,155,398	(16,614,481)	137,540,917	74,588,235	0	74,588,235
5-149									
5-150		POWERPLANT TO GL DIFFERENCES							
5-151	MISC	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	(41,518)	41,518	0	0	0	0
5-152	MISC	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	(7,561,883)	7,561,883	0	0	0	0
5-153	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATED	D1	2,812	(2,812)	0	0	0	0
5-154		TOTAL POWERPLANT TO GL DIFFERENCES		(7,600,589)	7,600,589	0	0	0	0
5-155									
5-156		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT							
5-157									
5-158		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	383,126	0	383,126	206,793	0	206,793
5-159		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0
5-160		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-133	1,798,287	(26,905)	1,771,382	944,120	0	944,120
5-161									
5-162		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		2,181,413	(26,905)	2,154,508	1,150,913	0	1,150,913
5-163									
5-164		TOTAL DEPR NET OF CLEARING		144,373,395	(8,986,987)	135,386,409	73,437,323	0	73,437,323
5-165									
5-166		AMORTIZATIONS							
5-167		LIMITED TERM PLANT							
5-168	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	30,341	(2,021)	28,321	15,286	0	15,286
5-169		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	347,686	(7,149)	340,538	185,218	0	185,218
5-170		TOTAL LIMITED TERM PLANT		378,027	(9,169)	368,858	200,504	0	200,504

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-171									
5-172		OTHER ELECTRIC PLANT							
5-173	405	MISC INTANGIBLE PLANT	303	7,411,371	0	7,411,371	4,009,770	0	4,009,770
5-174	405	OTHER PRODUCTION LAND RIGHTS	D1	607	503	1,110	599	0	599
5-175	405	TRANSMISSION LAND RIGHTS	350 LR	157,524	115,087	272,611	145,476	0	145,476
5-176	405	DISTRIBUTION LAND RIGHTS	360 LR	197,791	137,304	335,096	198,016	0	198,016
5-177		TOTAL OTHER ELECTRIC PLANT		7,767,293	252,894	8,020,187	4,353,862	0	4,353,862
5-178									
5-179		PLANT ACQUISITION ADJUSTMENTS							
5-180	407	IATAN NON-PLANT	100 MO	97,042	(97,042)	0	0	0	0
5-181			100 KS	0	0	0	0	0	0
5-182			100 MO	0	0	0	0	0	0
5-183		TOTAL PLANT ACQUISITION ADJUST.		97,042	(97,042)	0	0	0	0
5-184									
5-185		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	0	0	0	0	0	0
5-186									
5-187		CREDIT RATIO AMORTIZATIONS							
5-188		CREDIT RATIO AMORTIZATION - MO	100 MO	0	21,679,061	21,679,061	21,679,061	0	21,679,061
5-189		CREDIT RATIO AMORTIZATION - KS	100 KS	0	4,000,000	4,000,000	0	0	0
5-190		TOTAL CREDIT RATIO AMORTIZATIONS		0	25,679,061	25,679,061	21,679,061	0	21,679,061
5-191									
5-192		TOTAL AMORTIZATIONS		8,242,362	25,825,744	34,068,106	26,233,427	0	26,233,427
5-193									
5-194		TOTAL DEPRECIATION & AMORTIZATIONS		152,615,758	16,838,757	169,454,515	99,670,750	0	99,670,750

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
6-009		TAXES OTHER THAN INCOME TAXES-ELEC							
6-010									
6-011	408	PROPERTY TAX							
6-012		ELECTRIC	ELEC W/O W.C.	44,395,094	2,255,399	46,650,493	25,029,340	0	25,029,340
6-013		ELECTRIC - WOLF CREEK	D1	13,465,013	0	13,465,013	7,267,755	0	7,267,755
6-014		TOTAL PROPERTY TAX		57,860,107	2,255,399	60,115,506	32,297,094	0	32,297,094
6-015									
6-016	408	PAYROLL TAX							
6-017		STATE UNEMPLOYMENT	SAL & WAGES	21,825	0	21,825	11,851	0	11,851
6-018		FEDERAL UNEMPLOYMENT	SAL & WAGES	137,007	0	137,007	74,396	0	74,396
6-019		FICA	SAL & WAGES	12,669,154	200,454	12,869,608	6,988,328	0	6,988,328
6-020		WOLF CREEK	D1	2,644,002	0	2,644,002	1,427,103	0	1,427,103
6-021		PAYROLL TAX CONTRA	SAL & WAGES	(2,758,613)	0	(2,758,613)	(1,497,955)	0	(1,497,955)
6-022		TOTAL PAYROLL TAX		12,713,375	200,454	12,913,829	7,003,723	0	7,003,723
6-023									
6-024	408	MISC .TAX							
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	39,804,291	(39,804,291)	0	0	0	0
6-026		STATE CAPITAL STOCK	TOTAL PLANT	472,782	0	472,782	257,001	0	257,001
6-027		ENVIRONMENTAL TAX	TSFR 7-056	0	0	0	0	0	0
6-028		OTHER MISC	100 MO	858	0	858	858	0	858
6-029		TOTAL MISC TAX		40,277,931	(39,804,291)	473,640	257,859	0	257,859
6-030									
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX		110,851,413	(37,348,438)	73,502,975	39,558,676	0	39,558,676
6-032									
6-033		RECAP FOR INCOME TAXES							
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	110,851,413	(37,348,438)	73,502,975	39,558,676	0	39,558,676
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.		110,851,413	(37,348,438)	73,502,975	39,558,676	0	39,558,676
6-037									
6-038		RECAP OTHER TAXES							
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	110,851,413	(37,348,438)	73,502,975	39,558,676	0	39,558,676
6-040		KCMO EARNINGS TAX	TSFR 7-055	498,487	18,005	516,492	516,492	222,514	739,006
6-041		TOTAL TAXES OTHER THAN INCOME TAX		111,349,900	(37,330,433)	74,019,467	40,075,169	222,514	40,297,682
6-042									
6-043									
6-044									
6-045									
6-046									
6-047		RECAPS FOR CASH WORKING CAPITAL							
6-048		TOTAL PAYROLL(EX. WOLF CREEK),STATE							
6-049		CAPITAL STOCK & OTHER MISC TAXES							
6-050									
6-051		STATE UNEMP. PAYROLL TAX	TSFR 6-017	21,825	0	21,825	11,851	0	11,851
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	137,007	0	137,007	74,396	0	74,396
6-053		FICA	TSFR 6-019	12,669,154	200,454	12,869,608	6,988,328	0	6,988,328
6-054		PAYROLL TAX CONTRA	TSFR 6-021	(2,758,613)	0	(2,758,613)	(1,497,955)	0	(1,497,955)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026	472,782	0	472,782	257,001	0	257,001
6-056		OTHER MISC TAXES	TSFR 6-028	858	0	858	858	0	858
6-057									
6-058		TOTAL PAYROLL(EX. WOLF CREEK),STATE							
6-059		CAPITAL STOCK & OTHER MISC TAXES		10,543,013	200,454	10,743,467	5,834,479	0	5,834,479

KANSAS CITY POWER & LIGHT CO.
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SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION							
7-010									
7-011		REVENUES	TSFR 2-049	1,148,336,184	(19,513,146)	1,128,823,038	623,998,025	36,150,000	660,148,025
7-012									
7-013		DEDUCTIONS:							
7-014		OPER & MAINT EXPENSES	TSFR 4-349	604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
7-015		LESS: DEPR CHG THRU CLEARING-OP (O&M)	5-162 * %-016	1,355,312	(16,716)	1,338,596	715,062	0	715,062
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087	14,242,032	427,150	14,669,182	8,332,504	0	8,332,504
7-017		NET OPER & MAINT EXPENSES		588,861,430	54,743,261	643,604,692	354,395,927	229,878	354,625,804
7-018									
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036	110,851,413	(37,348,438)	73,502,975	39,558,676	0	39,558,676
7-020									
7-021		DEPRECIATION & AMORTIZATION							
7-022		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	14,133,173	0	14,133,173	8,028,036	0	8,028,036
7-023		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	133,190,799	(13,893,567)	119,297,232	64,849,106	0	64,849,106
7-024		STRAIGHT LINE TAX AMORT - REGULAR	303	4,906,028	1,449,464	6,355,492	3,438,509	0	3,438,509
7-025		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-188	0	21,679,061	21,679,061	21,679,061	0	21,679,061
7-026		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-189	0	4,000,000	4,000,000	0	0	0
7-027		TAX AMORT OVER(UNDER) SL - NUC FUEL	E1	(616,955)	0	(616,955)	(350,448)	0	(350,448)
7-028		TAX DEPR OVER(UNDER) SL - REGULAR	TOTAL PLANT	30,234,029	31,877,535	61,911,564	33,654,675	0	33,654,675
7-029		TAX AMORT OVER(UNDER) SL - REGULAR	303	(3,485,583)	1,111,542	(2,374,041)	(1,284,426)	0	(1,284,426)
7-030		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	TSFR -(7-025)	0	(21,679,061)	(21,679,061)	(21,679,061)	0	(21,679,061)
7-031		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	TSFR -(7-026)	0	(4,000,000)	(4,000,000)	0	0	0
7-032		MO ADDITIONAL DEPRECIATION	TSFR 5-144	3,500,000	(3,500,000)	0	0	0	0
7-033		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-043	0	0	0	0	0	0
7-034		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-185	0	0	0	0	0	0
7-035		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	2,215,324	0	2,215,324	1,180,735	0	1,180,735
7-036		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	(5,561,346)	0	(5,561,346)	(2,964,114)	0	(2,964,114)
7-037		TOTAL DEPRECIATION & AMORTIZATION		178,515,489	16,844,974	195,360,443	106,552,073	0	106,552,073
7-038									
7-039		PERMANENT TAX ITEMS							
7-040		MANUFACTURERS DEDUCTION	D1	6,426,440	0	6,426,440	3,468,678	0	3,468,678
7-041		MEALS & ENT 50% DISALLOWED	SAL & WAGES	(488,075)	0	(488,075)	(265,030)	0	(265,030)
7-042		TOTAL PERMANENT ITEMS		5,938,365	0	5,938,365	3,203,648	0	3,203,648
7-043									
7-044		INTEREST & OTHER DEDUCTIONS							
7-045		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	448,333	448,333	448,333	0	448,333
7-046		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023	0	80,910	80,910	0	0	0
7-047		OTHER BOOK DEDUCTIONS	TOTAL PLANT	67,185,595	(67,185,595)	0	0	0	0
7-048		INTEREST EXPENSE	%-039 * 1-058	60,914,343	7,988,640	68,902,983	36,415,136	(20,475)	36,394,661
7-049		TOTAL INTEREST & OTHER DEDUCTIONS		128,099,938	(58,667,712)	69,432,226	36,863,469	(20,475)	36,842,994
7-050									
7-051		TOTAL DEDUCTIONS		1,012,266,615	(24,427,915)	987,838,701	540,573,793	209,403	540,783,196
7-052									
7-053		INCOME SUBJECT TO TAXATION		136,069,569	4,914,769	140,984,337	83,424,232	35,940,597	119,364,829
7-054									
7-055	408	KCMO EARNINGS TAX	100 MO	498,487	18,005	516,492	516,492	222,514	739,006
7-056		ENVIRONMENTAL TAX	%-015 * 7-053	0	0	0	0	0	0
7-057									
7-058		FEDERAL TAX CALCULATION							
7-059		NET TAXABLE INCOME	TSFR 7-053	136,069,569	4,914,769	140,984,337	83,424,232	35,940,597	119,364,829
7-060		DEDUCT: STATE INCOME TAX	TSFR 7-072	7,147,070	419,941	7,567,012	4,467,877	1,869,111	6,338,988
7-061		DEDUCT: CITY EARNINGS TAX	TSFR 7-055	498,487	18,005	516,492	516,492	222,514	739,006
7-062		FEDERAL TAXABLE INCOME		128,424,011	4,476,822	132,900,834	78,439,863	33,848,973	112,288,835

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-063		FEDERAL TAX @ 35%	%-010 * 7-062	44,948,404	1,566,888	46,515,292	27,453,952	11,847,140	39,301,092
7-064		DEDUCT: WIND PRODUCTION TAX CREDIT	E1	2,014,000	5,193,479	7,207,479	4,094,049	0	4,094,049
7-065		NET FEDERAL INCOME TAX		42,934,404	(3,626,591)	39,307,813	23,359,903	11,847,140	35,207,043
7-066									
7-067		STATE TAX CALCULATION							
7-068		NET TAXABLE INCOME	TSFR 7-053	136,069,569	4,914,769	140,984,337	83,424,232	35,940,597	119,364,829
7-069		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-065	21,467,202	(1,813,296)	19,653,906	11,679,951	5,923,570	17,603,522
7-070		DEDUCT: CITY EARNINGS TAX @ 50%	%-013 * 7-055	249,244	9,003	258,246	258,246	111,257	369,503
7-071		STATE TAXABLE INCOME		114,353,123	6,719,062	121,072,185	71,486,034	29,905,770	101,391,804
7-072		STATE TAX @ 6.25%	%-011 * 7-071	7,147,070	419,941	7,567,012	4,467,877	1,869,111	6,336,988
7-073									
7-074	409	TOTAL FEDERAL & STATE TAX		50,081,474	(3,206,650)	46,874,824	27,827,780	13,716,251	41,544,031
7-075									
7-076		TOTAL CURRENTLY PAYABLE TAXES		50,579,961	(3,188,645)	47,391,317	28,344,272	13,938,765	42,283,037
7-077									
7-078	410 - 411	DEFERRED INCOME TAXES							
7-079		BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	(1,193,099)	1,193,099	(0)	(0)	0	(0)
7-080									
7-081		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL							
7-082		TAX AMORT OVER(UNDER) SL - NUC FUEL	%-017 * (7-027)	(236,841)	0	(236,841)	(134,532)	0	(134,532)
7-083		TAX DEPR OVER(UNDER) SL - REGULAR	%-017 * (7-028)	11,606,428	12,160,570	23,766,999	12,919,567	0	12,919,567
7-084		TAX AMORT OVER(UNDER) SL - REGULAR	%-017 * (7-029)	(1,338,067)	426,706	(911,362)	(493,074)	0	(493,074)
7-085		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	%-017 * (7-030)	0	(8,322,294)	(8,322,294)	(8,322,294)	0	(8,322,294)
7-086		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	%-017 * (7-031)	0	(1,535,545)	(1,535,545)	0	0	0
7-087		TOTAL TAX DEPR/AMORT O(U) REGULATORY SL		10,031,520	2,729,437	12,760,958	3,969,668	0	3,969,668
7-088									
7-089		TURNAROUND OF DIT ON BASIS DIFFERENCES							
7-090		MO GROSS AFUDC	100 MO	0	(879,523)	(879,523)	(879,523)	0	(879,523)
7-091		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	(409,661)	(409,661)	(219,795)	0	(219,795)
7-092		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	(100,786)	(100,786)	(57,249)	0	(57,249)
7-093		CIAC	T&D	0	240,122	240,122	127,981	0	127,981
7-094		REPAIR ALLOWANCE	T&D	0	(785,294)	(785,294)	(418,550)	0	(418,550)
7-095		REPAIR EXPENSE - WC	W.C. PLANT	0	(178,098)	(178,098)	(100,624)	0	(100,624)
7-096		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	(1,394,446)	(1,394,446)	(752,654)	0	(752,654)
7-097		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	(12,210)	(12,210)	(6,508)	0	(6,508)
7-098		CAPITALIZED BENEFITS - MISSOURI ONLY	100 MO	0	(64,675)	(64,675)	(64,675)	0	(64,675)
7-099		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT	0	(159,310)	(159,310)	(90,009)	0	(90,009)
7-100		OTHER A/C 282 ITEMS	TOTAL PLANT	0	(2,400,224)	(2,400,224)	(1,304,744)	0	(1,304,744)
7-101		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	(1,289,682)	(1,289,682)	(701,062)	0	(701,062)
7-102		3% ITC - KANSAS ONLY	100 KS	0	(4,525)	(4,525)	0	0	0
7-103		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES		0	(7,438,312)	(7,438,312)	(4,467,412)	0	(4,467,412)
7-104									
7-105	411	DEFERRED INVESTMENT TAX CR AMORT							
7-106		BOOK DEFERRED ITC AMORT	TOTAL PLANT	(2,955,617)	2,955,617	0	0	0	0
7-107		AMORTIZATION OF ITC	ELEC W/O W.C.	0	(1,884,454)	(1,884,454)	(1,011,064)	0	(1,011,064)
7-108		AMORTIZATION OF WC ITC	W.C. PLANT	0	(742,270)	(742,270)	(419,379)	0	(419,379)
7-109		NET DEFERRED INVESTMENT TAX CR AMORT		(2,955,617)	328,893	(2,626,724)	(1,430,443)	0	(1,430,443)
7-110									
7-111		TOTAL DEFERRED TAXES		5,882,804	(3,186,883)	2,695,921	(1,928,187)	0	(1,928,187)
7-112									
7-113		TOTAL INCOME TAXES LESS EARNING & ENVIRON		55,964,278	(6,393,532)	49,570,746	25,899,593	13,716,251	39,615,844

KANSAS CITY POWER & LIGHT CO.
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX							
8-010		VACATION ACCRUAL	SAL & WAGES	(4,431,464)	(93,108)	(4,524,572)	(2,456,889)	0	(2,456,889)
8-011		BAD DEBT RESERVE	904	(507,700)	(10,667)	(518,367)	(367,125)	0	(367,125)
8-012		TOTAL ACCT 190		(4,939,164)	(103,775)	(5,042,939)	(2,824,014)	0	(2,824,014)
8-013									
8-014	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0
8-015									
8-016	282	LIBERALIZED DEPRECIATION							
8-017		METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	303,292,425	43,571,299	346,863,724	186,042,055	0	186,042,055
8-018		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	151,767,871	(8,574,915)	143,192,956	77,288,545	0	77,288,545
8-019		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	11,541,953	242,580	11,784,533	0	0	0
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	5,507,707	115,720	5,623,427	5,623,427	0	5,623,427
8-021		NUCLEAR FUEL	E1	1,495,544	31,423	1,526,967	867,360	0	867,360
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0	(6,241,944)	(6,241,944)	(6,241,944)	0	(6,241,944)
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	(13,789,699)	(289,371)	(14,079,070)	(14,079,070)	0	(14,079,070)
8-025		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	(5,486,467)	(115,274)	(5,601,741)	(5,601,741)	0	(5,601,741)
8-026		TOTAL LIBERALIZED DEPRECIATION		454,329,334	28,739,518	483,068,852	243,898,632	0	243,898,632
8-027									
8-028		ACCUM DIT ON BASIS DIFFERENCES							
8-029		GROSS AFDC - WOLF CREEK CONTRUCTION	100 MO	24,130,056	1,753,298	25,883,354	25,883,354	0	25,883,354
8-030		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	3,993,531	236,746	4,230,277	2,269,666	0	2,269,666
8-031		AFDC DEBT - NUCLEAR FUEL	E1	294,515	3,171	297,686	169,094	0	169,094
8-032		CIAC	T&D	(16,162,627)	(854,702)	(17,017,329)	(9,069,982)	0	(9,069,982)
8-033		REPAIR ALLOWANCE	T&D	38,892,098	2,732,682	41,624,780	22,185,385	0	22,185,385
8-034		REPAIR EXPENSE - WC	W.C. PLANT	10,380,025	367,499	10,747,524	6,072,293	0	6,072,293
8-035		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	31,146,263	355,839	31,502,102	17,003,292	0	17,003,292
8-036		PENSIONS CAPITALIZED-ASSIGNED	100 MO	820,322	173,979	994,301	994,301	0	994,301
8-037		PENSIONS CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0
8-038		PAYROLL TAX CAPITALIZED-ASSIGNED	100 MO	646,075	131,455	777,530	777,530	0	777,530
8-039		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED - WC	100 MO	0	0	0	0	0	0
8-041		PROP TAX CAPITALIZED-ASSIGNED	100 MO	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	2,947,679	1,667,615	4,615,294	2,607,616	0	2,607,616
8-043		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	0	0	0	0	0	0
8-044		HEALTH & WELFARE CAPITALIZED	T&D	381,806	62,869	444,675	237,005	0	237,005
8-045		MSC0140 - STRATEGIC INITIATIVE CAP	100 MO	506,462	10,641	517,103	517,103	0	517,103
8-046		OTHER MISCELLANEOUS	TOTAL PLANT	12,713,665	710,306	13,423,971	7,297,173	0	7,297,173
8-047		TOTAL ACCUM DIT ON BASIS DIFFERENCES		110,689,870	7,351,398	118,041,268	76,943,830	0	76,943,830
8-048									
8-049		TOTAL ACCT 282		565,019,204	36,090,916	601,110,120	320,842,462	0	320,842,462
8-050									
8-051	255	3% INVESTMENT TAX CREDIT	100 KS	0	2,583	2,583	0	0	0
8-052									
8-053	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)							
8-055		REG ASSET - DSM PROGRAMS - MO	100 MO	1,241,080	885,391	2,126,471	2,126,471	0	2,126,471
8-056		REG ASSET - DSM PROGRAMS - KS	100 KS	862,072	0	862,072	0	0	0
8-057		REG ASSET - REGULATORY EXP - MO	100 MO	398,680	143,996	542,676	542,676	0	542,676
8-058		REG ASSET - REGULATORY EXP - KS	100 KS	0	0	0	0	0	0
8-059		REG ASSET - STB LITIGATION - MO	100 MO	369,267	445,212	814,479	814,479	0	814,479
8-060		JANUARY 2002 ICE STORM	100 MO	142,943	(142,943)	0	0	0	0
8-061		NUCLEAR REFUELING OUTAGE	D2	5,170,046	(2,860,625)	2,309,421	1,246,512	0	1,246,512

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KANSAS CITY POWER & LIGHT CO.
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SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-063		TOTAL ACCT 283 (RATEBASE ITEMS)		(16,051,760)	(1,798,429)	(17,850,189)	(9,189,560)	0	(9,189,560)
8-064									
8-065		TOTAL ACCUMULATED DEFERRED TAXES		544,028,280	34,191,295	578,219,575	308,828,888	0	308,828,888

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SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT							
11-010		STEAM							
11-011	310	LAND & LAND RIGHTS	D1	8,763,891	0	8,763,891	4,730,319	0	4,730,319
11-012		TOTAL ACCOUNT 310		8,763,891	0	8,763,891	4,730,319	0	4,730,319
11-013									
11-014	311	STRUCTURES & IMPROVEMENTS	D1	88,122,679	3,846,112	89,968,791	48,560,747	0	48,560,747
11-015		LEASE HOLD IMPROVEMENTS - P&M	D1	245,144	0	245,144	132,317	0	132,317
11-016		STRUCTURES & IMPROVEMENTS - H5	D1	8,923,285	(120,810)	8,802,475	4,751,145	0	4,751,145
11-017		TOTAL ACCOUNT 311		95,291,108	3,725,302	99,016,410	53,444,209	0	53,444,209
11-018									
11-019	312	BOILER PLANT EQUIPMENT	D1	553,477,086	60,215,833	613,692,919	331,241,384	0	331,241,384
11-020		UNIT TRAINS	D2	23,497,306	(26,126)	23,471,180	12,668,593	0	12,668,593
11-021		AQC EQUIPMENT	D1	33,680,012	(380,465)	33,299,547	17,973,465	0	17,973,465
11-022		BOILER PLANT EQUIPMENT - H5	D1	235,695,777	(676,648)	235,019,129	126,851,816	0	126,851,816
11-023		TOTAL ACCOUNT 312		846,350,181	59,132,594	905,482,775	488,735,258	0	488,735,258
11-024									
11-025	314	TURBOGENERATOR UNITS	D1	230,327,207	12,917,026	243,244,233	131,291,325	0	131,291,325
11-026		TOTAL ACCOUNT 314		230,327,207	12,917,026	243,244,233	131,291,325	0	131,291,325
11-027									
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	89,114,177	6,834,797	95,948,974	51,788,557	0	51,788,557
11-029		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	39,557,041	(102,839)	39,454,202	21,295,446	0	21,295,446
11-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	14,320	(51)	14,269	7,702	0	7,702
11-031		TOTAL ACCOUNT 315		128,685,537	6,731,907	135,417,444	73,091,705	0	73,091,705
11-032									
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	24,423,034	1,191,998	25,615,032	13,825,740	0	13,825,740
11-034		MISC. POWER PLANT EQUIPMENT - H5	D1	2,305,286	(6,136)	2,299,150	1,240,969	0	1,240,969
11-035		TOTAL ACCOUNT 316		26,728,320	1,185,862	27,914,182	15,066,708	0	15,066,708
11-036									
11-037		TOTAL STEAM PLANT		1,336,146,244	83,692,691	1,419,838,935	766,359,524	0	766,359,524
11-038									
11-039		NUCLEAR							
11-040	320	LAND & LAND RIGHTS	D1	3,411,585	778,890	4,190,475	2,261,813	0	2,261,813
11-041		MISSOURI GROSS AFDC	100 MO	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS		3,411,585	778,890	4,190,475	2,261,813	0	2,261,813
11-043									
11-044	321	STRUCTURES & IMPROVEMENTS	D1	398,920,080	(121,942)	398,798,138	215,251,705	0	215,251,705
11-045		MISSOURI GROSS AFDC	100 MO	19,168,175	0	19,168,175	19,168,175	0	19,168,175
11-046		TOTAL STRUCTURES & IMPROVEMENTS		418,088,255	(121,942)	417,966,313	234,419,880	0	234,419,880
11-047									
11-048	322	REACTOR PLANT EQUIPMENT	D1	634,987,223	136,174	635,123,397	342,808,506	0	342,808,506
11-049		MISSOURI GROSS AFDC	100 MO	49,325,120	0	49,325,120	49,325,120	0	49,325,120
11-050		TOTAL REACTOR PLANT EQUIPMENT		684,312,343	136,174	684,448,517	392,133,626	0	392,133,626
11-051									
11-052	323	TURBOGENERATOR UNITS	D1	165,591,317	1,525,731	167,117,048	90,201,598	0	90,201,598
11-053		MISSOURI GROSS AFDC	100 MO	5,851,539	0	5,851,539	5,851,539	0	5,851,539
11-054		TOTAL TURBOGENERATOR UNITS		171,442,856	1,525,731	172,968,587	96,053,137	0	96,053,137
11-055									
11-056	324	ACCESSORY ELECT. EQUIPMENT	D1	132,654,388	(1,262,839)	131,391,549	70,918,724	0	70,918,724
11-057		MISSOURI GROSS AFDC	100 MO	6,544,224	0	6,544,224	6,544,224	0	6,544,224
11-058		TOTAL ACCESSORY ELEC. EQUIPMENT		139,198,612	(1,262,839)	137,935,773	77,462,947	0	77,462,947
11-059									
11-060	325	MISC POWER PLANT EQUIPMENT	D1	68,994,976	(1,120,322)	67,874,654	36,635,414	0	36,635,414
11-061		MISSOURI GROSS AFDC	100 MO	1,164,059	0	1,164,059	1,164,059	0	1,164,059
11-062		TOTAL MISC POWER PLANT EQUIPMENT		70,159,035	(1,120,322)	69,038,713	37,799,473	0	37,799,473

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-063									
11-064	328	REGULATORY DISALLOWANCES							
11-065		MPSC DISALLOWANCE	D1	(136,249,910)	758,452	(135,491,458)	(73,131,654)	0	(73,131,654)
11-066		MPSC DISALLOW - NOT MO JURIS	D1	46,624,691	(46,624,691)	0	0	0	0
11-067		KCC DISALLOWANCE	D1	(123,598,993)	123,598,993	0	0	0	0
11-068		KCC DISALLOW - NOT KS JURIS	D1	83,746,253	(83,746,253)	0	0	0	0
11-069		MISSOURI GROSS AFDC	100 MO	(8,461,841)	49,560	(8,412,281)	(8,412,281)	0	(8,412,281)
11-070		TOTAL REGULATORY DISALLOWANCES		(137,939,800)	(5,963,939)	(143,903,739)	(81,543,935)	0	(81,543,935)
11-071									
11-072		TOTAL NUCLEAR PRODUCTION PLANT		1,348,672,885	(6,028,247)	1,342,644,638	758,586,942	0	758,586,942
11-073									
11-074		OTHER PRODUCTION PLANT - CT							
11-075	340	LAND - CT	D1	1,008,931	0	1,008,931	544,572	0	544,572
11-076		LAND RIGHTS - CT	D1	93,269	0	93,269	50,342	0	50,342
11-077	341	STRUCTURES & IMPROVEMENTS - CT	D1	4,485,419	(3,077)	4,482,342	2,419,349	0	2,419,349
11-078	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	10,763,325	(19,684)	10,743,641	5,798,891	0	5,798,891
11-079	344	GENERATORS - CT	D1	261,371,510	94,558	261,466,068	141,126,579	0	141,126,579
11-080	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	13,930,926	(60,869)	13,870,057	7,486,378	0	7,486,378
11-080	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	13,627	0	13,627	7,355	0	7,355
11-081		TOTAL OTHER PRODUCTION PLANT - CT		291,667,008	10,928	291,677,936	157,433,466	0	157,433,466
11-082									
11-083		OTHER PRODUCTION PLANT - WIND							
11-084	340	LAND - WIND	D1	0	0	0	0	0	0
11-085		LAND RIGHTS - WIND	D1	0	0	0	0	0	0
11-086	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
11-087	344	GENERATORS - WIND	D1	158,760,358	0	158,760,358	85,691,066	0	85,691,066
11-088	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
11-088	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	0	0	0	0	0
11-089		TOTAL OTHER PRODUCTION PLANT - WIND		158,760,358	0	158,760,358	85,691,066	0	85,691,066
11-090									
11-091		TOTAL PRODUCTION PLANT		3,135,246,495	77,675,372	3,212,921,867	1,768,070,998	0	1,768,070,998
11-092									
11-093		TRANSMISSION PLANT							
11-094	350	LAND AND LAND RIGHTS							
11-095		LAND	D3	1,690,767	0	1,690,767	912,593	0	912,593
11-096		LAND RIGHTS							
11-097		DISTRIBUTION RELATED - MO	100 MO	189,712	0	189,712	189,712	0	189,712
11-098		DISTRIBUTION RELATED - KS	100 KS	421,112	0	421,112	0	0	0
11-099		ALLOCATED TRANSMISSION	D3	22,297,641	0	22,297,641	12,035,175	0	12,035,175
11-100		TOTAL LAND RIGHTS		22,908,465	0	22,908,465	12,224,886	0	12,224,886
11-101		TOTAL ACCT 350		24,599,232	0	24,599,232	13,137,480	0	13,137,480
11-102									
11-103	352	STRUCTURES AND IMPROVEMENTS	D3	4,368,408	(26,402)	4,342,006	2,343,602	0	2,343,602
11-104		MO GROSS AFDC	100 MO	15,694	0	15,694	15,694	0	15,694
11-105		TOTAL ACCT 352		4,384,102	(26,402)	4,357,700	2,359,296	0	2,359,296
11-106									
11-107	353	STATION EQUIPMENT	D3	128,048,253	2,549,516	130,597,769	70,490,280	0	70,490,280
11-108		MO GROSS AFDC	100 MO	558,231	0	558,231	558,231	0	558,231
11-109		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	6,297,594	0	6,297,594	3,399,133	0	3,399,133
11-110		TOTAL ACCT 353		134,904,077	2,549,516	137,453,593	74,447,643	0	74,447,643
11-111									
11-112	354	TOWERS AND FIXTURES	D3	4,024,994	(22,460)	4,002,534	2,160,372	0	2,160,372
11-113									
11-114	355	POLES AND FIXTURES							

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-115		DISTRIBUTION RELATED - MO	100 MO	4,241,596	0	4,241,596	4,241,596	0	4,241,596
11-116		DISTRIBUTION RELATED - KS	100 KS	8,355,106	0	8,355,106	0	0	0
11-117		TRANSMISSION EQUIPMENT	D3	79,494,291	3,614,192	83,108,483	44,857,889	0	44,857,889
11-118		SUBTOTAL		92,090,993	3,614,192	95,705,185	49,099,485	0	49,099,485
11-119		MO GROSS AFDC	100 MO	3,506	0	3,506	3,506	0	3,506
11-120		TOTAL ACCT 355		92,094,499	3,614,192	95,708,691	49,102,992	0	49,102,992
11-121									
11-122	356	OVERHEAD CONDUCTORS AND DEVICES							
11-123		DISTRIBUTION RELATED - MO	100 MO	3,868,436	0	3,868,436	3,868,436	0	3,868,436
11-124		DISTRIBUTION RELATED - KS	100 KS	7,600,027	0	7,600,027	0	0	0
11-125		TRANSMISSION EQUIPMENT	D3	71,366,742	4,027,457	75,394,199	40,694,096	0	40,694,096
11-126		SUBTOTAL		82,835,205	4,027,457	86,862,662	44,562,532	0	44,562,532
11-127		MO GROSS AFDC	100 MO	2,552	0	2,552	2,552	0	2,552
11-128		TOTAL ACCT 356		82,837,757	4,027,457	86,865,214	44,565,085	0	44,565,085
11-129									
11-130	357	UNDERGROUND CONDUIT	D3	3,076,771	(17,572)	3,059,199	1,651,206	0	1,651,206
11-131									
11-132	358	UNDERGROUND CONDUCTORS & DEVICES	D3	2,797,446	(132,551)	2,664,895	1,438,380	0	1,438,380
11-133									
11-134		TOTAL TRANSMISSION PLANT		348,718,879	9,992,180	358,711,059	188,862,453	0	188,862,453
11-135									
11-136		DISTRIBUTION PLANT							
11-137	360	LAND & LAND RIGHTS							
11-138		LAND (NON-DEPRECIABLE)							
11-139		MISSOURI	100 MO	3,687,936	1,103,936	4,791,872	4,791,872	0	4,791,872
11-140		KANSAS	100 KS	4,433,947	903,220	5,337,167	0	0	0
11-141		TOTAL LAND		8,121,883	2,007,156	10,129,039	4,791,872	0	4,791,872
11-142									
11-143		LAND RIGHTS							
11-144		MISSOURI (DEPRECIABLE)	100 MO	9,125,181	0	9,125,181	9,125,181	0	9,125,181
11-145		KANSAS (NON-DEPRECIABLE)	100 KS	6,317,008	0	6,317,008	0	0	0
11-146		TOTAL LAND RIGHTS		15,442,189	0	15,442,189	9,125,181	0	9,125,181
11-147									
11-148		TOTAL ACCT 360		23,564,072	2,007,156	25,571,228	13,917,052	0	13,917,052
11-149									
11-150	361	STRUCTURES & IMPROVEMENTS							
11-151		MISSOURI	100 MO	5,196,314	(51,866)	5,144,449	5,144,449	0	5,144,449
11-152		KANSAS	100 KS	4,974,273	(42,435)	4,931,837	0	0	0
11-153		TOTAL ACCOUNT 361		10,170,587	(94,301)	10,076,286	5,144,449	0	5,144,449
11-154									
11-155	362	STATION EQUIPMENT							
11-156		MISSOURI	100 MO	81,938,282	5,590,729	87,529,011	87,529,011	0	87,529,011
11-157		KANSAS	100 KS	60,639,886	4,574,233	65,214,119	0	0	0
11-158		SUBTOTAL ACCOUNT 362		142,578,168	10,164,962	152,743,130	87,529,011	0	87,529,011
11-159									
11-160		STATION EQUIP - COMMUN EQUIP (LIKE 397)							
11-161		MISSOURI	100 MO	1,811,545	0	1,811,545	1,811,545	0	1,811,545
11-162		KANSAS	100 KS	1,634,744	0	1,634,744	0	0	0
11-163		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)		3,446,289	0	3,446,289	1,811,545	0	1,811,545
11-164									
11-165		TOTAL ACCOUNT 362		146,024,457	10,164,962	156,189,419	89,340,556	0	89,340,556
11-166									
11-167	364	POLES, TOWERS, & FIXTURES							
11-168		MISSOURI	100 MO	118,475,093	8,819,455	127,294,547	127,294,547	0	127,294,547

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-169		KANSAS	100 KS	102,147,244	7,215,917	109,363,162	0	0	0
11-170		TOTAL ACCOUNT 364		220,622,337	16,035,372	236,657,709	127,294,547	0	127,294,547
11-171									
11-172	365	OVERHEAD CONDUCTORS & DEVICES							
11-173		MISSOURI	100 MO	100,077,533	7,678,322	107,755,855	107,755,855	0	107,755,855
11-174		KANSAS	100 KS	80,697,269	6,282,263	87,279,532	0	0	0
11-175		TOTAL ACCOUNT 365		181,074,802	13,960,585	195,035,387	107,755,855	0	107,755,855
11-176									
11-177	366	UNDERGROUND CONDUIT							
11-178		MISSOURI	100 MO	76,698,678	4,875,021	81,573,698	81,573,698	0	81,573,698
11-179		KANSAS	100 KS	67,497,425	3,986,653	71,486,079	0	0	0
11-180		TOTAL ACCOUNT 366		144,196,103	8,863,674	153,059,777	81,573,698	0	81,573,698
11-181									
11-182	367	UNDERGROUND CONDUCTORS & DEV.							
11-183		MISSOURI	100 MO	158,881,725	8,650,658	167,532,383	167,532,383	0	167,532,383
11-184		KANSAS	100 KS	157,081,169	7,077,811	164,158,980	0	0	0
11-185		TOTAL ACCOUNT 367		315,962,894	15,728,469	331,691,363	167,532,383	0	167,532,383
11-186									
11-187	368	LINE TRANSFORMERS							
11-188		MISSOURI							
11-189		RECORDED IN MISSOURI	100 MO	27,454,132	1,366,383	28,820,515	28,820,515	0	28,820,515
11-190		ALLOCATED TO MISSOURI	100 MO	94,547,524	0	94,547,524	94,547,524	0	94,547,524
11-191		TOTAL MISSOURI		122,001,656	1,366,383	123,368,039	123,368,039	0	123,368,039
11-192									
11-193		KANSAS							
11-194		RECORDED IN KANSAS	100 KS	18,640,982	1,117,950	19,758,932	0	0	0
11-195		ALLOCATED TO KANSAS	100 KS	68,953,390	0	68,953,390	0	0	0
11-196		TOTAL KANSAS		87,594,372	1,117,950	88,712,322	0	0	0
11-197									
11-198		TOTAL ACCOUNT 368		209,596,028	2,484,333	212,080,361	123,368,039	0	123,368,039
11-199									
11-200	369	SERVICES							
11-201		MISSOURI	100 MO	39,888,644	138,901	40,027,546	40,027,546	0	40,027,546
11-202		KANSAS	100 KS	38,007,251	113,647	38,120,897	0	0	0
11-203		TOTAL ACCOUNT 369		77,895,895	252,548	78,148,443	40,027,546	0	40,027,546
11-204									
11-205	370	METERS							
11-206		MISSOURI							
11-207		RECORDED IN MISSOURI	100 MO	15,652,025	(458,512)	15,193,513	15,193,513	0	15,193,513
11-208		ALLOCATED TO MISSOURI	100 MO	30,003,873	0	30,003,873	30,003,873	0	30,003,873
11-209		TOTAL MO METERS		45,655,898	(458,512)	45,197,386	45,197,386	0	45,197,386
11-210									
11-211		KANSAS							
11-212		RECORDED IN KANSAS	100 KS	12,388,527	(375,147)	12,013,380	0	0	0
11-213		ALLOCATED TO KANSAS	100 KS	25,138,714	0	25,138,714	0	0	0
11-214		TOTAL KS METERS		37,527,241	(375,147)	37,152,094	0	0	0
11-215									
11-216		TOTAL ACCOUNT 370		83,183,139	(833,659)	82,349,480	45,197,386	0	45,197,386
11-217									
11-218	371	INSTALLATION ON CUST. PREMISES							
11-219		MISSOURI	100 MO	6,741,445	161,135	6,902,580	6,902,580	0	6,902,580
11-220		KANSAS	100 KS	2,484,791	131,838	2,616,629	0	0	0
11-221		TOTAL ACCOUNT 371		9,226,236	292,973	9,519,209	6,902,580	0	6,902,580
11-222									

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-223	373	STREET LIGHTS & SIGNAL SYSTEMS							
11-224		MISSOURI	100 MO	7,582,670	105,283	7,687,953	7,687,953	0	7,687,953
11-225		KANSAS	100 KS	28,000,539	86,140	28,086,679	0	0	0
11-226		TOTAL ACCOUNT 373		35,583,209	191,423	35,774,632	7,687,953	0	7,687,953
11-227									
11-228		TOTAL DISTRIBUTION PLANT		1,457,099,759	69,053,535	1,526,153,294	815,742,045	0	815,742,045
11-229									
11-230		TOTAL TRANS & DIST. PLANT		1,805,818,638	79,045,715	1,884,864,353	1,004,604,498	0	1,004,604,498
11-231									
11-232		TOTAL PROD, TRANS & DIST PLANT		4,941,065,133	156,721,087	5,097,786,220	2,772,675,497	0	2,772,675,497
11-233									
11-234									
11-235		GENERAL PLANT							
11-236	389	LAND AND LAND RIGHTS	PTD	2,252,136	0	2,252,136	1,224,932	0	1,224,932
11-237	390	STRUCTURES AND IMPROVEMENTS	PTD	52,185,741	1,316,293	53,502,034	29,099,647	0	29,099,647
11-238		LEASEHOLD IMPROVEMENTS	PTD	3,543,666	0	3,543,666	1,927,393	0	1,927,393
11-239		TOTAL ACCT 390		55,729,407	1,316,293	57,045,700	31,027,040	0	31,027,040
11-240	391	OFFICE FURNITURE & EQUIPMENT	PTD	13,099,661	(266,448)	12,833,213	6,979,958	0	6,979,958
11-241	392	TRANSPORTATION EQUIPMENT	T&D	30,296,086	2,326,049	32,622,135	17,387,110	0	17,387,110
11-242	393	STORES EQUIPMENT	PTD	661,955	(16,850)	645,105	350,871	0	350,871
11-243	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	3,273,049	58,565	3,331,614	1,812,058	0	1,812,058
11-244	395	LABORATORY EQUIPMENT	PTD	4,762,465	41,895	4,804,360	2,613,082	0	2,613,082
11-245	396	POWER OPERATED EQUIPMENT	T&D	11,888,044	(1,252,649)	10,635,395	5,668,506	0	5,668,506
11-246	397	COMMUNICATIONS EQUIPMENT							
11-247		ALLOCATED	T&D	80,243,274	1,040,175	81,283,449	43,322,862	0	43,322,862
11-248		MO GROSS AFDC	100 MO	9,280	0	9,280	0	0	9,280
11-249		TOTAL ACCT 397		80,252,554	1,040,175	81,292,729	43,332,142	0	43,332,142
11-250	398	MISCELLANEOUS EQUIPMENT	PTD	202,881	(16,139)	186,742	101,569	0	101,569
11-251	399	OTHER TANGIBLE PROPERTY	100 MO	0	0	0	0	0	0
11-252									
11-253		TOTAL GENERAL PLANT		202,418,238	3,230,891	205,649,129	110,497,268	0	110,497,268
11-254									
11-255		INTANGIBLE PLANT							
11-256	301	ORGANIZATION	PTD	72,186	0	72,186	39,262	0	39,262
11-257	302	FRANCHISES & CONSENTS							
11-258		MISSOURI	100 MO	22,937	0	22,937	22,937	0	22,937
11-259		OTHER	TRAN PLANT	0	0	0	0	0	0
11-260		TOTAL ACCOUNT 302		22,937	0	22,937	22,937	0	22,937
11-261									
11-262	303	MISC. INTANGIBLE PLANT							
11-263		5-YR SOFTWARE							
11-264		CUSTOMER RELATED	C2	17,076,726	0	17,076,726	9,124,762	0	9,124,762
11-265		ENERGY RELATED	E1	2,819,565	0	2,819,565	1,601,592	0	1,601,592
11-266		DEMAND RELATED	D1	18,084,904	7,681,481	25,766,385	13,907,433	0	13,907,433
11-267		CORPORATE SOFTWARE	SAL & WAGES	9,939,289	0	9,939,289	5,397,135	0	5,397,135
11-268		TRANSMISSION RELATED	D3	386,664	0	386,664	208,702	0	208,702
11-269		TOTAL 5-YR SOFTWARE		48,307,148	7,681,481	55,988,629	30,239,624	0	30,239,624
11-270									
11-271		10-YR SOFTWARE							
11-272		CUSTOMER RELATED	C2	38,087,188	0	38,087,188	20,351,474	0	20,351,474
11-273		ENERGY RELATED	E1	11,433,706	0	11,433,706	6,494,664	0	6,494,664
11-274		TOTAL 10-YR SOFTWARE		49,520,894	0	49,520,894	26,846,138	0	26,846,138
11-275									
11-276		INTANGIBLE ACC EQUIP (LIKE 345)	D1	0	0	0	0	0	0

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-277		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	1,559,994	0	1,559,994	842,008	0	842,008
11-278		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	T&D	0	0	0	0	0	0
11-279									
11-280		TOTAL MISC. INTANGIBLE PLANT		99,368,036	7,681,481	107,069,517	57,927,770	0	57,927,770
11-281									
11-282		TOTAL INTANGIBLE PLANT		99,483,159	7,681,481	107,164,640	57,989,969	0	57,989,969
11-283									
11-284		ELECTRIC ACQUISITION ADJUSTMENT	D1	0	0	0	0	0	0
11-285									
11-286		TOTAL ELECTRIC PLANT IN SERVICE		5,242,966,530	167,633,459	5,410,599,989	2,941,162,733	0	2,941,162,733
11-287									
11-288									
11-289									
11-290									
11-291									
11-292		RECAPS FOR TAX ALLOCATIONS:							
11-293		PRODUCTION PLANT	TSFR 11-091	3,135,246,495	77,675,372	3,212,921,867	1,768,070,998	0	1,768,070,998
11-294		LESS: WOLF CREEK	TSFR 11-072	1,348,672,885	(6,028,247)	1,342,644,638	758,586,942	0	758,586,942
11-295		PRODUCTION PLANT W/O WOLF CREEK		1,786,573,610	83,703,619	1,870,277,229	1,009,484,056	0	1,009,484,056
11-296									
11-297		TOTAL ELECTRIC PLANT	TSFR 11-286	5,242,966,530	167,633,459	5,410,599,989	2,941,162,733	0	2,941,162,733
11-298		LESS: WOLF CREEK	TSFR 11-072	1,348,672,885	(6,028,247)	1,342,644,638	758,586,942	0	758,586,942
11-299		TOTAL ELECTRIC PLANT W/O WOLF CRK		3,894,293,644	173,661,706	4,067,955,350	2,182,575,791	0	2,182,575,791
11-300									
11-301		PROD., TRANS., AND DIST.	TSFR 11-232	4,941,065,133	158,721,087	5,097,786,220	2,772,675,497	0	2,772,675,497
11-302		LESS: WOLF CREEK	TSFR 11-072	1,348,672,885	(6,028,247)	1,342,644,638	758,586,942	0	758,586,942
11-303		PTD W/O WOLF CREEK		3,592,392,247	162,749,334	3,755,141,581	2,014,088,554	0	2,014,088,554
11-304									
11-305		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-286	5,242,966,530	167,633,459	5,410,599,989	2,941,162,733	0	2,941,162,733
11-306		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-177	2,443,642,065	(16,848,003)	2,426,794,062	1,360,246,603	0	1,360,246,603
11-307		NET PLANT		2,799,324,465	184,481,462	2,983,805,927	1,580,916,130	0	1,580,916,130
11-308									
11-309		SUBTOTAL PROD., TRANS., DIST., & GEN		5,143,483,371	159,951,978	5,303,435,349	2,883,172,764	0	2,883,172,764

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-009		PRODUCTION							
12-010		STEAM PRODUCTION							
12-011	311	STRUCTURES & IMPROVEMENTS	D1	42,582,264	1,131,758	43,714,022	23,594,688	0	23,594,688
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	131,363	22,308	153,671	82,944	0	82,944
12-013		STRUCTURES & IMPROVEMENTS - H5	D1	7,186,168	(92,780)	7,093,388	3,828,664	0	3,828,664
12-014		TOTAL ACCOUNT 311		49,899,795	1,061,286	50,961,081	27,506,296	0	27,506,296
12-015									
12-016	312	BOILER PLANT EQUIPMENT	D1	357,609,740	(8,164,764)	349,444,976	188,613,285	0	188,613,285
12-017		UNIT TRAINS	D2	529,114	490,496	1,019,610	550,336	0	550,336
12-018		AQC EQUIPMENT	D1	55,793,550	(13,838,911)	41,954,639	22,645,059	0	22,645,059
12-019		BOILER PLANT EQUIPMENT - H5	D1	183,393,343	723,820	184,117,163	99,377,428	0	99,377,428
12-020		TOTAL ACCOUNT 312		597,325,747	(20,789,359)	576,536,388	311,186,108	0	311,186,108
12-021									
12-022	314	TURBOGENERATOR UNITS	D1	92,909,778	13,322,116	106,231,894	57,338,774	0	57,338,774
12-023		TOTAL ACCOUNT 314		92,909,778	13,322,116	106,231,894	57,338,774	0	57,338,774
12-024									
12-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	25,740,454	3,241,370	28,981,824	15,642,969	0	15,642,969
12-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	30,454,733	162,582	30,617,295	16,525,716	0	16,525,716
12-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	1,207	825	2,032	1,097	0	1,097
12-028		TOTAL ACCOUNT 315		56,196,394	3,404,756	59,601,150	32,169,782	0	32,169,782
12-029									
12-030	316	MISC POWER PLANT EQUIPMENT	D1	11,344,542	(365,623)	10,978,919	5,925,883	0	5,925,883
12-031		MISC POWER PLANT EQUIPMENT - H5	D1	1,790,829	6,620	1,797,449	970,175	0	970,175
12-032		TOTAL ACCOUNT 316		13,135,371	(359,003)	12,776,368	6,896,058	0	6,896,058
12-033									
12-034		TOTAL STEAM PRODUCTION		809,467,085	(3,360,204)	806,106,881	435,097,018	0	435,097,018
12-035									
12-036		NUCLEAR PRODUCTION							
12-037	321	STRUCTURES & IMPROVEMENTS	D1	223,843,292	(7,526,952)	216,316,340	116,756,967	0	116,756,967
12-038		MISSOURI GROSS AFDC	100 MO	10,270,960	(192,654)	10,078,306	10,078,306	0	10,078,306
12-039		TOTAL STRUCTURES & IMPROVEMENTS		234,114,252	(7,719,606)	226,394,646	126,835,273	0	126,835,273
12-040									
12-041	322	REACTOR PLANT EQUIPMENT	D1	341,439,789	(16,045,703)	325,394,086	175,631,792	0	175,631,792
12-042		MISSOURI GROSS AFDC	100 MO	27,166,043	(310,353)	26,855,690	26,855,690	0	26,855,690
12-043		MISSOURI 40YR->60YR AMORT	100 MO	0	14,591,663	14,591,663	14,591,663	0	14,591,663
12-044		TOTAL REACTOR PLANT EQUIPMENT		368,605,832	(1,764,393)	366,841,439	217,079,145	0	217,079,145
12-045									
12-046	323	TURBOGENERATOR UNITS	D1	104,675,862	(2,945,088)	101,930,774	55,017,240	0	55,017,240
12-047		MISSOURI GROSS AFDC	100 MO	4,915,521	(9,314)	4,906,207	4,906,207	0	4,906,207
12-048		TOTAL TURBOGENERATOR UNITS		109,791,383	(2,954,402)	106,836,981	59,923,447	0	59,923,447
12-049									
12-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	65,450,484	(3,886,884)	61,563,600	33,229,017	0	33,229,017
12-051		MISSOURI GROSS AFDC	100 MO	3,251,935	(35,692)	3,216,243	3,216,243	0	3,216,243
12-052		TOTAL ACCESSORY ELECT EQUIP		68,702,419	(3,922,576)	64,779,843	36,445,259	0	36,445,259
12-053									
12-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	16,632,487	(1,145,384)	15,487,103	8,359,180	0	8,359,180
12-055		MISSOURI GROSS AFDC	100 MO	481,875	8,726	490,601	490,601	0	490,601
12-056		TOTAL MISC POWER PLANT EQUIP		17,114,362	(1,136,658)	15,977,704	8,849,781	0	8,849,781
12-057									
12-058	328	REGULATORY DISALLOWANCES							
12-059		MPSC DISALLOWANCE	D1	(65,387,472)	(1,223,318)	(66,610,790)	(35,953,242)	0	(35,953,242)
12-060		MPSC DISALLOW - NOT MO JURIS	D1	22,375,490	0	22,375,490	12,077,194	0	12,077,194
12-061		KCC DISALLOWANCE	D1	(59,849,999)	0	(59,849,999)	(32,304,099)	0	(32,304,099)
12-062		KCC DISALLOW - NOT KS JURIS	D1	40,564,405	0	40,564,405	21,894,679	0	21,894,679

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-063		MISSOURI GROSS AFDC	100 MO	(4,683,313)	95,710	(4,587,603)	(4,587,603)	0	(4,587,603)
12-064		PRE-1988 RESERVE	D1	(10,577,710)	0	(10,577,710)	(5,709,330)	0	(5,709,330)
12-065		TOTAL REGULATORY DISALLOWANCES		(77,558,599)	(1,127,608)	(78,686,207)	(44,582,401)	0	(44,582,401)
12-066									
12-067		TOTAL NUCLEAR PRODUCTION		720,769,649	(18,625,242)	702,144,407	404,550,505	0	404,550,505
12-068									
12-069		OTHER PRODUCTION PLANT - CT							
12-070	340	LAND & LAND RIGHTS - CT	D1	2,497	2,336	4,833	2,609	0	2,609
12-071	341	STRUCTURES & IMPROVEMENTS - CT	D1	357,080	140,373	497,453	268,501	0	268,501
12-072	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	2,344,350	339,385	2,683,735	1,448,549	0	1,448,549
12-073	344	GENERATORS - CT	D1	67,317,759	8,240,049	75,557,808	40,782,404	0	40,782,404
12-074	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	6,678,596	430,951	7,109,547	3,837,385	0	3,837,385
12-075	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	0	0	0	0	0
12-076		TOTAL OTHER PRODUCTION PLANT - CT		76,700,282	9,153,094	85,853,376	46,339,448	0	46,339,448
12-077									
12-078		OTHER PRODUCTION PLANT - WIND							
12-079	340	LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0
12-080	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
12-081	344	GENERATORS - WIND	D1	2,706,964	5,877,770	8,584,734	4,633,619	0	4,633,619
12-082	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
12-082	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	0	0	0	0	0
12-083		TOTAL OTHER PRODUCTION PLANT - WIND		2,706,964	5,877,770	8,584,734	4,633,619	0	4,633,619
12-084									
12-085		SUBTOTAL PRODUCTION		1,609,643,980	(6,954,582)	1,602,689,398	890,620,589	0	890,620,589
12-086		PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	(3,805,290)	(2,804,562)	(6,609,852)	(3,673,120)	0	(3,673,120)
12-087		TOTAL PRODUCTION		1,605,838,690	(9,759,144)	1,596,079,546	886,947,470	0	886,947,470
12-088									
12-089		TRANSMISSION							
12-090	350	LAND RIGHTS	350 LR	4,413,860	1,878,393	6,292,253	3,357,801	0	3,357,801
12-091		TOTAL ACCOUNT 350		4,413,860	1,878,393	6,292,253	3,357,801	0	3,357,801
12-092									
12-093	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,461,738	(224,032)	1,237,706	668,053	0	668,053
12-094		MO GROSS AFDC	100 MO	3,171	160	3,331	3,331	0	3,331
12-095		TOTAL ACCOUNT 352		1,464,909	(223,872)	1,241,037	671,384	0	671,384
12-096									
12-097	353	STATION EQUIPMENT	353 SUB	50,315,276	(4,085,859)	46,229,418	24,952,376	0	24,952,376
12-098		MO GROSS AFDC	100 MO	285,383	9,378	294,761	294,761	0	294,761
12-099		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	877,206	(549,839)	327,367	176,697	0	176,697
12-100		TOTAL ACCOUNT 353		51,477,865	(4,626,319)	46,851,546	25,423,834	0	25,423,834
12-101									
12-102	354	TOWERS AND FIXTURES	354	3,462,152	(192,072)	3,270,080	1,765,029	0	1,765,029
12-103		TOTAL ACCOUNT 354		3,462,152	(192,072)	3,270,080	1,765,029	0	1,765,029
12-104									
12-105	355	POLES AND FIXTURES	355 SUB	48,201,073	(2,454,201)	45,746,872	23,469,448	0	23,469,448
12-106		MO GROSS AFDC	100 MO	2,591	94	2,685	2,685	0	2,685
12-107		TOTAL ACCOUNT 355		48,203,664	(2,454,107)	45,749,557	23,472,133	0	23,472,133
12-108									
12-109	356	OVERHEAD COND. & DEVICES	356 SUB	39,275,435	(1,587,878)	37,687,557	19,334,579	0	19,334,579
12-110		MO GROSS AFDC	100 MO	1,014	59	1,073	1,073	0	1,073
12-111		TOTAL ACCOUNT 356		39,276,449	(1,587,819)	37,688,630	19,335,652	0	19,335,652
12-112									
12-113	357	UNDERGROUND CONDUIT	357	1,832,932	(154,475)	1,678,457	905,949	0	905,949
12-114		TOTAL ACCOUNT 357		1,832,932	(154,475)	1,678,457	905,949	0	905,949
12-115									

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-116	358	UNDERGROUND COND. & DEVICES	358	1,933,437	76,079	2,009,516	1,084,638	0	1,084,638
12-117		TOTAL ACCOUNT 358		1,933,437	76,079	2,009,516	1,084,638	0	1,084,638
12-118									
12-119		SUBTOTAL TRANSMISSION		152,065,268	(7,284,193)	144,781,075	76,016,421	0	76,016,421
12-120		TRANSMISSION RWIP	TRAN RESERVE	68,036	(143,543)	(75,507)	(39,644)	0	(39,644)
12-121		TOTAL TRANSMISSION		152,133,304	(7,427,736)	144,705,568	75,976,776	0	75,976,776
12-122									
12-123		DISTRIBUTION							
12-124	360	LAND RIGHTS	360 LR	3,228,001	2,042,261	5,270,262	3,114,332	0	3,114,332
12-125	361	STRUCTURES & IMPROVEMENTS	361	4,238,926	454,844	4,693,770	2,396,405	0	2,396,405
12-126									
12-127	362	STATION EQUIPMENT	362 SUB	51,334,484	(2,163,624)	49,170,860	28,177,220	0	28,177,220
12-128		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	1,347,464	(267,025)	1,080,439	567,934	0	567,934
12-129		TOTAL ACCOUNT 362		52,681,948	(2,430,649)	50,251,299	28,745,153	0	28,745,153
12-130									
12-131	364	POLES, TOWERS, & FIXTURES	364	111,487,808	5,677,083	117,164,891	63,021,196	0	63,021,196
12-132	365	OH. COND. & DEVICES	365	56,456,067	(6,558,967)	49,897,100	27,567,842	0	27,567,842
12-133	366	UG. CONDUIT	366	28,839,166	(3,823,388)	25,015,778	13,332,239	0	13,332,239
12-134	367	UG COND. & DEVICES	367	84,506,193	(25,490,627)	59,015,566	29,807,886	0	29,807,886
12-135	368	LINE TRANSFORMERS	368	92,574,557	(5,005,504)	87,569,053	50,939,287	0	50,939,287
12-136	369	SERVICES	369	35,592,072	2,728,576	38,320,648	19,627,793	0	19,627,793
12-137	370	METERS	370	43,845,935	5,412,058	49,257,993	27,035,174	0	27,035,174
12-138	371	INSTALLATION ON CUSTOMER PREMISES	371	9,348,230	(239,323)	9,108,907	6,605,061	0	6,605,061
12-139	373	STREET LIGHTING	373	6,747,061	915,990	7,663,051	1,646,786	0	1,646,786
12-140									
12-141		SUBTOTAL DISTRIBUTION		529,545,964	(26,317,647)	503,228,317	273,839,154	0	273,839,154
12-142		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(3,309,101)	(2,345,180)	(5,654,281)	(3,076,850)	0	(3,076,850)
12-143		TOTAL DISTRIBUTION		526,236,863	(28,662,807)	497,574,056	270,762,304	0	270,762,304
12-144									
12-145		GENERAL PLANT							
12-146	389	LAND RIGHTS	PTD	0	0	0	0	0	0
12-147									
12-148	390	STRUCTURES & IMPROVEMENTS	PTD	14,897,141	1,622,307	16,519,448	8,984,894	0	8,984,894
12-149		LEASEHOLD IMPROVEMENTS	PTD	2,888,196	290,867	3,179,063	1,729,086	0	1,729,086
12-150		TOTAL ACCT 390		17,785,337	1,913,175	19,698,512	10,713,980	0	10,713,980
12-151									
12-152	391	OFFICE FURNITURE & EQUIPMENT	PTD	5,147,372	1,665,117	6,812,489	3,705,299	0	3,705,299
12-153	392	TRANSPORTATION EQUIPMENT	T&D	2,752,933	(169,011)	2,583,922	1,377,192	0	1,377,192
12-154	393	STORES EQUIPMENT	PTD	481,833	18,254	500,087	271,996	0	271,996
12-155	394	TOOLS, SHOP & GARAGE EQ.	PTD	1,899,119	(143,522)	1,755,597	954,866	0	954,866
12-156	395	LABORATORY EQUIPMENT	PTD	2,141,909	176,161	2,318,070	1,260,794	0	1,260,794
12-157	396	POWER OPERATED EQUIPMENT	T&D	1,253,535	(715,323)	538,212	286,859	0	286,859
12-158									
12-159	397	COMMUNICATIONS EQUIPMENT	T&D	13,260,139	(2,917,466)	10,342,673	5,512,490	0	5,512,490
12-160		MO GROSS AFDC	100 MO	1,604	174	1,778	1,778	0	1,778
12-161		TOTAL ACCOUNT 397		13,261,743	(2,917,292)	10,344,451	5,514,268	0	5,514,268
12-162									
12-163	398	MISCELLANEOUS EQUIPMENT	PTD	111,797	(63,386)	48,411	26,330	0	26,330
12-164	399	OTHER PROPERTY	100 MO	36,674,731	2,625,000	39,299,731	39,299,731	0	39,299,731
12-165									
12-166		SUBTOTAL GENERAL		81,510,309	2,389,173	83,899,482	63,411,315	0	63,411,315
12-167		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	1,745,388	1,758,559	3,503,947	2,648,287	0	2,648,287
12-168		TOTAL GENERAL		83,255,697	4,147,732	87,403,429	66,059,602	0	66,059,602
12-169									

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MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-170	303	MISCELLANEOUS INTANGIBLE PLANT	303	76,177,511	5,594,655	81,772,166	44,241,157	0	44,241,157
12-171									
12-172		ACCUM CREDIT RATIO AMORTIZATION							
12-173		ACCUM CREDIT RATIO AMORT - MO	100 MO	0	16,259,296	16,259,296	16,259,296	0	16,259,296
12-174		ACCUM CREDIT RATIO AMORT - KS	100 KS	0	3,000,000	3,000,000	0	0	0
12-175		TOTAL ACCUM CREDIT RATIO AMORT		0	19,259,296	19,259,296	16,259,296	0	16,259,296
12-176									
12-177		TOTAL ACCUMULATED DEPRECIATION		2,443,642,065	(16,848,003)	2,426,794,062	1,360,246,603	0	1,360,246,603

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH							
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-142	(31,036,356)	(6,427,331)	(37,463,687)	(21,882,541)	(741,849)	(22,424,390)
15-011									
15-012	151	FUEL INVENTORY							
15-013		FOSSIL FUELS	E1	25,653,051	6,973,769	32,626,820	18,532,944	0	18,532,944
15-014									
15-015	120	NUCLEAR FUEL IN REACTOR							
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	134,370,078	8,822,296	143,192,374	81,337,262	0	81,337,262
15-017		LESS ACC. PROV. FOR AMORT.	E1	(101,365,343)	(11,343,382)	(112,708,725)	(64,021,700)	0	(64,021,700)
15-018		MO. GROSS AFUDC	100 MO	1,879,133	0	1,879,133	1,879,133	0	1,879,133
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	(1,879,133)	0	(1,879,133)	(1,879,133)	0	(1,879,133)
15-020		TOTAL NUCLEAR FUEL IN REACTOR		33,004,735	(2,521,086)	30,483,649	17,315,563	0	17,315,563
15-021									
15-022		TOTAL FUEL INVENTORY		58,657,786	4,452,683	63,110,469	35,848,506	0	35,848,506
15-023									
15-024	154 & 163	MATERIALS & SUPPLIES							
15-025		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	29,229,159	(1,633,196)	27,595,963	14,894,949	0	14,894,949
15-026		WOLF CREEK RELATED M&S	W.C. PLANT	19,906,864	(184,255)	19,722,609	11,143,167	0	11,143,167
15-027		T&D RELATED M&S - MO	100 MO	781,233	824	782,057	782,057	0	782,057
15-028		T&D RELATED M&S - KS	100 KS	783,888	24,589	808,577	0	0	0
15-029		T&D RELATED M&S - ALLOCATED	T&D	9,130,674	(94,022)	9,036,652	4,816,400	0	4,816,400
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	(163)	(163)	(87)	0	(87)
15-031		TOTAL MATERIALS & SUPPLIES		59,831,918	(1,886,223)	57,945,695	31,636,486	0	31,636,486
15-032									
15-033	165	PREPAYMENTS							
15-034		GRT TAXES	100 MO	247,414	1,247,164	1,494,578	1,494,578	0	1,494,578
15-035		OTHER - GENERATION RELATED	D1	1,517,174	522,889	2,040,063	1,101,126	0	1,101,126
15-036		OTHER - RENTS	E2	481,944	166,101	648,045	368,907	0	368,907
15-037		GENERAL INSURANCE	ELEC W/O W.C.	1,918,816	1,099,347	3,018,163	1,619,332	0	1,619,332
15-038		W C INSURANCE PLANT RELATED	W.C. PLANT	707,418	95,216	802,634	453,484	0	453,484
15-039		MISCELLANEOUS OTHER	SAL & WAGES	3,132,721	538,485	3,671,206	1,993,502	0	1,993,502
15-040		POSTAGE	C2	67,061	(9,610)	57,451	30,698	0	30,698
15-041		TOTAL PREPAYMENTS		8,072,548	3,659,592	11,732,140	7,061,627	0	7,061,627
15-042									
15-043		TOTAL WORKING CAPITAL		95,525,896	(201,280)	95,324,617	52,864,079	(741,849)	52,122,230

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC							
16-010									
16-011		PAYROLL-RELATED CWC							
16-012									
16-013		FED. STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035	21,798,137	1,122,808	22,920,943	12,471,686	0	12,471,686
16-014		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013	683,805	35,222	719,027	391,235	0	391,235
16-015									
16-016		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036	7,855,472	404,630	8,260,101	4,494,466	0	4,494,466
16-017		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016	243,412	12,538	255,950	139,267	0	139,267
16-018									
16-019		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037	18,409,982	948,285	19,358,267	10,533,172	0	10,533,172
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019	577,519	29,748	607,266	330,424	0	330,424
16-021									
16-022		ACCRUED VACATION	TSFR 18-053	10,153,046	104,230	10,257,276	5,559,537	0	5,559,537
16-023		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022	(8,894,347)	(91,308)	(8,985,655)	(4,870,307)	0	(4,870,307)
16-024									
16-025		WOLF CREEK PROD. PAYROLL	TSFR 18-032	32,881,587	1,985,241	34,866,828	18,819,406	0	18,819,406
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025	1,015,275	61,298	1,076,573	581,081	0	581,081
16-027									
16-028		WCNOC A & G PAYROLL	TSFR 18-033	4,095,732	0	4,095,732	2,210,676	0	2,210,676
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028	126,463	0	126,463	68,258	0	68,258
16-030									
16-031		NET OTHER PAYROLL	TSFR 18-039	50,843,202	3,037,643	53,880,846	29,339,137	0	29,339,137
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031	1,563,742	93,426	1,657,168	902,359	0	902,359
16-033									
16-034		FUEL & PURCHASED POWER-RELATED CWC							
16-035									
16-036		COAL & FREIGHT	TSFR 4-020	160,187,411	0	160,187,411	90,990,917	0	90,990,917
16-037		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036	1,843,560	0	1,843,560	1,047,193	0	1,047,193
16-038									
16-039		GAS - ACCT 501	TSFR 4-024	1,036,545	0	1,036,545	588,786	0	588,786
16-040		GAS - ACCT 547	TSFR 4-155	35,195,513	0	35,195,513	19,992,033	0	19,992,033
16-041		TOTAL GAS		36,232,058	0	36,232,058	20,580,819	0	20,580,819
16-042		NET CWC FOR GAS	CWC-014 * 16-041	(351,401)	0	(351,401)	(199,606)	0	(199,606)
16-043									
16-044		OIL - ACCT 501	TSFR 4-023	4,571,007	0	4,571,007	2,596,460	0	2,596,460
16-045		OIL - ACCT 518	TSFR 4-090	92,818	0	92,818	52,723	0	52,723
16-046		OIL - ACCT 548	TSFR 4-154	482,852	0	482,852	274,273	0	274,273
16-047		TOTAL OIL		5,146,676	0	5,146,676	2,923,456	0	2,923,456
16-048		NET CWC FOR OIL	CWC-015 * 16-047	233,786	0	233,786	132,797	0	132,797
16-049									
16-050		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-380	232	3,678,204	3,678,436	2,089,454	0	2,089,454
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	7	113,571	113,578	64,515	0	64,515
16-052									
16-053		PURCHASED POWER	TSFR 4-199	26,095,750	24,291,541	50,387,291	28,377,921	0	28,377,921
16-054		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	(403,233)	(375,354)	(778,587)	(438,497)	0	(438,497)
16-055									
16-056		OTHER O&M-RELATED CWC							
16-057									
16-058		PENSIONS	TSFR 4-315	16,121,856	23,345,965	39,467,821	21,431,428	0	21,431,428
16-059		NET CWC FOR PENSIONS	CWC-018 * 16-058	(1,177,558)	(1,705,215)	(2,882,773)	(1,565,375)	0	(1,565,375)
16-060									
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-316	4,051,982	3,178,264	7,230,246	3,926,097	0	3,926,097
16-062		NET CWC FOR OPEB	CWC-019 * 16-061	(1,702,499)	(1,335,393)	(3,037,892)	(1,649,606)	0	(1,649,606)

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-063									
16-065		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-110	2,895,556	38,604	2,934,160	1,583,716	0	1,583,716
16-066		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-132	6,659,819	718,613	7,378,432	3,982,516	0	3,982,516
16-067		TOTAL WOLF CREEK OUTAGE DEFERRAL		9,555,375	757,217	10,312,592	5,566,232	0	5,566,232
16-068		NET CWC FOR WC OUTAGE DEFERRAL	CWC-012 * 16-067	8,314,223	658,862	8,973,085	4,843,232	0	4,843,232
16-069									
16-070		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-376	21,525,332	1,944,577	23,469,909	11,646,655	0	11,646,655
16-071		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-070	664,631	60,042	724,674	359,610	0	359,610
16-072									
16-073		INJURIES & DAMAGES	TSFR 4-313	7,129,291	45,564	7,174,855	3,896,019	0	3,896,019
16-074		NET CWC FOR INJURIES & DAMAGES	CWC-020 * 16-073	(3,123,608)	(19,963)	(3,143,569)	(1,706,990)	0	(1,706,990)
16-075									
16-076		TOTAL O&M EXPENSES	TSFR 4-358	604,458,774	55,153,695	659,612,469	363,443,493	229,878	363,673,371
16-077		LESS: O&M EXPENSES ABOVE		432,083,121	64,844,167	496,927,288	274,857,079	0	274,857,079
16-078		NET OTHER O&M EXPENSE		172,375,653	(9,590,472)	162,685,181	88,586,414	229,878	88,816,292
16-079		NET CWC FOR OTHER O&M	CWC-010 * 16-078	(2,323,529)	130,622	(2,192,907)	(1,194,096)	(3,099)	(1,197,195)
16-080									
16-081		TOTAL O&M-RELATED CWC		413,855	(2,311,942)	(1,898,086)	(1,057,514)	(3,099)	(1,060,613)
16-082									
16-083									
16-084		INTEREST & TAXES-RELATED CWC							
16-085									
16-086		INTEREST EXPENSE	TSFR 7-048	60,914,343	7,988,640	68,902,983	36,415,136	(20,475)	36,394,661
16-087		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-086	(10,258,643)	(1,345,375)	(11,604,017)	(6,132,708)	3,448	(6,129,260)
16-088									
16-089		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-076	50,579,961	(3,188,645)	47,391,317	28,344,272	13,938,765	42,283,037
16-090		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-089	(2,847,028)	179,481	(2,667,547)	(1,595,433)	(784,581)	(2,380,014)
16-091									
16-092		PROPERTY TAXES	TSFR 6-014	57,860,107	2,255,399	60,115,506	32,297,094	0	32,297,094
16-093		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-092	(29,129,790)	(1,135,485)	(30,265,275)	(16,260,039)	0	(16,260,039)
16-094									
16-095		WOLF CREEK PAYROLL TAX	TSFR 6-020	2,644,002	0	2,644,002	1,427,103	0	1,427,103
16-096		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-095	81,638	0	81,638	44,064	0	44,064
16-097									
16-098		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059	10,543,013	200,454	10,743,467	5,834,479	0	5,834,479
16-099		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-031 * 16-098	326,689	6,211	332,900	180,789	0	180,789
16-100									
16-101		KCMO GROSS RECEIPTS TAX - 6%	100 MO	21,362,880	2,248,220	23,611,100	23,611,100	1,561,680	25,172,780
16-102		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-101	266,304	28,026	294,330	294,330	19,468	313,798
16-103									
16-104		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	9,185,967	967,983	10,153,950	10,153,950	672,390	10,826,340
16-105		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-104	114,510	12,067	126,577	126,577	8,382	134,958
16-106									
16-107		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	5,652,015	593,280	6,245,295	6,245,295	412,110	6,657,405
16-108		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-107	70,457	7,396	77,852	77,852	5,137	82,990
16-109									
16-110		KANSAS FRANCHISE TAXES	100 KS	10,574,155	890,819	11,464,974	0	0	0
16-111		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-110	2,957,287	249,136	3,206,423	0	0	0
16-112									
16-113		MISSOURI SALES TAX	100 MO	15,262,253	1,602,897	16,865,150	16,865,150	1,113,420	17,978,570
16-114		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-113	128,788	13,526	142,314	142,314	9,395	151,710
16-115									
16-116		KANSAS SALES TAX	100 KS	17,366,242	1,462,999	18,829,241	0	0	0
16-117		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-116	146,543	12,345	158,888	0	0	0

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-118									
16-119		MISSOURI USE TAX	100 MO	1,109,621	0	1,109,621	1,109,621	0	1,109,621
16-120		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-119	9,363	0	9,363	9,363	0	9,363
16-121									
16-122		KANSAS USE TAX	100 KS	114,935	0	114,935	0	0	0
16-123		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-122	970	0	970	0	0	0
16-124									
16-125		TOTAL INTEREST & TAXES-RELATED CWC		(38,132,912)	(1,972,671)	(40,105,583)	(23,112,890)	(738,750)	(23,851,640)
16-126									
16-127									
16-128		NON-RETAIL REVENUE-RELATED CWC							
16-129									
16-130		MISCELLANEOUS REVENUE	TSFR -(2-031)	(13,709,958)	(117,465)	(13,827,423)	(7,694,013)	0	(7,694,013)
16-131		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-130	443,226	3,797	447,024	248,738	0	248,738
16-132									
16-133		BULK POWER SALES	TSFR -(2-042)	(189,058,501)	66,396,461	(122,662,040)	(69,240,056)	0	(69,240,056)
16-134		NET CWC FOR BULK POWER SALES	CWC-017 * 16-133	6,112,028	(2,146,516)	3,965,513	2,238,446	0	2,238,446
16-135									
16-136		SALES FOR RESALE	TSFR -(2-047)	(3,942,203)	0	(3,942,203)	(21,000)	0	(21,000)
16-137		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-136	127,447	0	127,447	679	0	679
16-138									
16-139		TOTAL NON-RETAIL REVENUE-RELATED CWC		6,682,701	(2,142,718)	4,539,983	2,487,863	0	2,487,863
16-140									
16-141									
16-142		TOTAL CASH WORKING CAPITAL		(31,036,356)	(6,427,331)	(37,463,687)	(21,682,541)	(741,849)	(22,424,390)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-009		SALARIES AND WAGES							
18-010		ELECTRIC OPERATION AND MAINTENANCE							
18-011		PRODUCTION - DEMAND RELATED	D1	75,491,441	5,364,219	80,855,660	43,641,926	0	43,641,926
18-012		PRODUCTION - ENERGY RELATED	E1	5,435,288	244,449	5,679,737	3,226,249	0	3,226,249
18-013		TRANSMISSION	TRAN EXP	3,551,460	246,341	3,797,801	2,030,951	0	2,030,951
18-014		DISTRIBUTION	DIST EXP	17,051,349	1,151,427	18,202,776	9,849,614	0	9,849,614
18-015		SUBTOTAL P T D		101,529,538	7,006,436	108,535,974	58,748,739	0	58,748,739
18-016									
18-017		CUSTOMER ACCOUNTING	CUS AC EXP	7,168,828	499,125	7,667,953	4,355,606	0	4,355,606
18-018		CUSTOMER SERVICES	CUS SV EXP	901,813	62,931	964,744	523,998	0	523,998
18-019		SALES	SALES EXP	492,148	34,343	526,491	281,326	0	281,326
18-020		SUBTOTAL CA, CS & SALES		8,562,789	596,399	9,159,188	5,160,930	0	5,160,930
18-021		SUBTOTAL SALARIES & WAGES W/O A&G		110,092,327	7,602,835	117,695,162	63,909,670	0	63,909,670
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	35,944,831	0	35,944,831	19,518,409	0	19,518,409
18-023									
18-024		TOTAL SALARIES AND WAGES		146,037,158	7,602,835	153,639,993	83,428,079	0	83,428,079
18-025									
18-026									
18-027									
18-028									
18-029									
18-030		RECAPS FOR CASH WORKING CAPITAL							
18-031		TOTAL SALARIES & WAGES	TSFR 18-024	146,037,158	7,602,835	153,639,993	83,428,079	0	83,428,079
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	32,881,587	1,985,241	34,866,828	18,819,406	0	18,819,406
18-033		LESS: WCNOC A & G PAYROLL	D1	4,095,732	0	4,095,732	2,210,676	0	2,210,676
18-034		NET SALARIES & WAGES W/O WOLF CK		109,059,839	5,617,594	114,677,433	62,397,997	0	62,397,997
18-035		LESS: FED, STATE, & CITY INC TAX WITHHOLDING	CWC-052 * 18-034	21,798,137	1,122,806	22,920,943	12,471,686	0	12,471,686
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034	7,855,472	404,630	8,260,101	4,494,466	0	4,494,466
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034	18,409,982	948,285	19,358,267	10,533,172	0	10,533,172
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053	10,153,046	104,230	10,257,276	5,559,537	-	5,559,537
18-039		NET OTHER PAYROLL		50,843,202	3,037,843	53,880,846	29,339,137	-	29,339,137
18-040									
18-041		PERCENT OF PAYROLL EXPENSED							
18-042		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024	146,037,158	7,602,835	153,639,993	83,428,079	0	83,428,079
18-043		TOTAL PAYROLL INCL WIP	SAL & WAGES	183,774,726	7,602,835	191,377,561	103,919,962	0	103,919,962
18-044		% OF PAYROLL TO O&M (blended KCPL & Wolf Creek)	18-042 / 18-043	79.47%		80.28%	80.28%	100.00%	80.28%
18-045									
18-046		ACCRUED VACATION							
18-047		KCPL (242900 THRU 242909)	SAL & WAGES	9,457,481	0	9,457,481	5,135,509	0	5,135,509
18-048		LESS: JOINT PARTNER SHARE	SAL & WAGES	605,279	0	605,279	328,673	0	328,673
18-049		KCPL NET OF PARTNER SHARE		8,852,203	0	8,852,203	4,806,836	0	4,806,836
18-050		WCNOC (242009)	WC PROD PAY	3,924,500	0	3,924,500	2,118,253	0	2,118,253
18-051		TOTAL ACCRUED VACATION		12,776,703	0	12,776,703	6,925,089	0	6,925,089
18-052		% TO O&M	TSFR 18-044	79.47%		80.28%		100.00%	80.28%
18-053		ACCRUED VACATION - O&M	18-051 * 18-052	10,153,046	104,230	10,257,276	5,559,537	0	5,559,537

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
INPUT ALLOCATORS								
100 KS	100% KANSAS		100.0000%		100.0000%	0.0000%		
100 MO	100% MISSOURI		100.0000%		100.0000%	100.0000%		
100 WS	100% WHOLESALE		100.0000%		100.0000%	0.0000%		
					500,701	267,550		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		100.0000%	53.4351%		
					500,712	267,550		
C2	CUSTOMERS - WS AND RETAIL		100.0000%		100.0000%	53.4339%		
					3,430.1	1,851.4		
D1	PRODUCTION DEMAND		100.0000%		100.0000%	53.9751%		
					3,430.1	1,851.4		
D2	PRODUCTION DEMAND		100.0000%		100.0000%	53.9751%		
					3,430.1	1,851.4		
D3	TRANSMISSION DEMAND		100.0000%		100.0000%	53.9751%		
					16,257,126	9,234,501		
E1	ENERGY WITH LOSSES		100.0000%		100.0000%	56.8028%		
					15,398,778	8,765,923		
E2	ENERGY WITHOUT LOSSES		100.0000%		100.0000%	56.9261%		
CALCULATED ALLOCATORS								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-280	99,388,036 100.0000%	7,681,481	107,069,517 100.0000%	57,927,770 54.1030%	0	57,927,770
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	95,291,108 100.0000%	3,725,302	99,016,410 100.0000%	53,444,209 53.9751%	0	53,444,209
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	553,477,086 100.0000%	60,215,833	613,692,919 100.0000%	331,241,384 53.9751%	0	331,241,384
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	23,497,306 100.0000%	(26,126)	23,471,180 100.0000%	12,668,593 53.9751%	0	12,668,593
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	230,327,207 100.0000%	12,917,026	243,244,233 100.0000%	131,291,325 53.9751%	0	131,291,325
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	128,685,537 100.0000%	6,731,907	135,417,444 100.0000%	73,091,705 53.9751%	0	73,091,705
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	26,728,320 100.0000%	1,185,862	27,914,182 100.0000%	15,066,708 53.9751%	0	15,066,708
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	418,088,255 100.0000%	(121,942)	417,966,313 100.0000%	234,419,880 56.0858%	0	234,419,880
	REACTOR PLANT EQUIP TOTAL	TSFR 11-050	684,312,343	136,174	684,448,517	392,133,626	0	392,133,626

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
322	ALLOCATOR		100.0000%		100.0000%	57.2919%		
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	171,442,856 100.0000%	1,525,731	172,968,587 100.0000%	96,053,137 55.5321%	0	96,053,137
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	139,198,612 100.0000%	(1,262,839)	137,935,773 100.0000%	77,462,947 56.1587%	0	77,462,947
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	70,159,035 100.0000%	(1,120,322)	69,038,713 100.0000%	37,799,473 54.7511%	0	37,799,473
328	REGULATORY DISALLOWANCES TOTAL ALLOCATOR	TSFR 11-070	(137,939,800) 100.0000%	(5,963,939)	(143,903,739) 100.0000%	(81,543,935) 56.6656%	0	(81,543,935)
350 LR	TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-100	22,908,465 100.0000%	0 0.0000%	22,908,465 100.0000%	12,224,886 53.3641%	0	12,224,886
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-105	4,384,102 100.0000%	(26,402)	4,357,700 100.0000%	2,359,296 54.1409%	0	2,359,296
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-103	4,368,408 100.0000%	(26,402)	4,342,006 100.0000%	2,343,602 53.9751%	0	2,343,602
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-110	134,904,077 100.0000%	2,549,516	137,453,593 100.0000%	74,447,643 54.1620%	0	74,447,643
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-107	128,048,253 100.0000%	2,549,516	130,597,769 100.0000%	70,490,280 53.9751%	0	70,490,280
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-112	4,024,994 100.0000%	(22,460)	4,002,534 100.0000%	2,160,372 53.9751%	0	2,160,372
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-120	92,094,499 100.0000%	3,614,192	95,708,691 100.0000%	49,102,992 51.3046%	0	49,102,992
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-118	92,090,993 100.0000%	3,614,192	95,705,185 100.0000%	49,099,485 51.3028%	0	49,099,485
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-128	82,837,757 100.0000%	4,027,457	86,865,214 100.0000%	44,565,085 51.3037%	0	44,565,085
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-126	82,835,205 100.0000%	4,027,457	86,862,662 100.0000%	44,562,532 51.3023%	0	44,562,532
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-130	3,076,771 100.0000%	(17,572)	3,059,199 100.0000%	1,651,206 53.9751%	0	1,651,206
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-132	2,797,446 100.0000%	(132,551)	2,664,895 100.0000%	1,438,380 53.9751%	0	1,438,380
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-146	15,442,189 100.0000%	0	15,442,189 100.0000%	9,125,181 59.0925%	0	9,125,181
	DISTRIBUTION STRUCTURES & IMPROV	TSFR 11-153	10,170,587	(94,301)	10,076,286	5,144,449	0	5,144,449

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
361	ALLOCATOR		100.0000%		100.0000%	51.0550%		
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-158	142,578,168 100.0000%	10,164,962	152,743,130 100.0000%	87,529,011 57.3047%	0	87,529,011
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-163	3,446,289 100.0000%	0	3,446,289 100.0000%	1,811,545 52.5651%	0	1,811,545
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-165	146,024,457 100.0000%	10,164,962	156,189,419 100.0000%	89,340,556 57.2001%	0	89,340,556
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-170	220,622,337 100.0000%	16,035,372	236,657,709 100.0000%	127,294,547 53.7885%	0	127,294,547
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-175	181,074,802 100.0000%	13,960,585	195,035,387 100.0000%	107,755,855 55.2494%	0	107,755,855
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-180	144,196,103 100.0000%	8,863,674	153,059,777 100.0000%	81,573,698 53.2953%	0	81,573,698
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-185	315,962,894 100.0000%	15,728,469	331,691,363 100.0000%	167,532,383 50.5085%	0	167,532,383
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-198	209,596,028 100.0000%	2,484,333	212,080,361 100.0000%	123,368,039 58.1704%	0	123,368,039
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-203	77,895,895 100.0000%	252,548	78,148,443 100.0000%	40,027,546 51.2199%	0	40,027,546
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-216	83,183,139 100.0000%	(833,659)	82,349,480 100.0000%	45,197,386 54.8848%	0	45,197,386
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-221	9,226,236 100.0000%	292,973	9,519,209 100.0000%	6,902,580 72.5121%	0	6,902,580
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-226	35,583,209 100.0000%	191,423	35,774,632 100.0000%	7,687,953 21.4900%	0	7,687,953
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-241	30,296,086 100.0000%	2,326,049	32,622,135 100.0000%	17,387,110 53.2985%	0	17,387,110
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-245	11,888,044 100.0000%	(1,252,649)	10,635,395 100.0000%	5,668,506 53.2985%	0	5,668,506
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-249	80,252,554 100.0000%	1,040,175	81,292,729 100.0000%	43,332,142 53.3038%	0	43,332,142
904	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-277	0 100.0000%	4,863,954	4,863,954 100.0000%	3,444,816 70.8234%	229,878	3,674,694
ACC DEF TX	ACCUM. DEFERRED TAXES ALLOCATOR	TSFR 8-065	544,028,280 100.0000%	34,191,295	578,219,575 100.0000%	308,828,888 53.4103%	0	308,828,888
	TOTAL CUST. ACCT. EXPENSE	TSFR 4-279	15,185,616	9,921,564	25,107,180	14,261,563	229,878	14,491,441

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
CUS AC EXP	ALLOCATOR		1.000000		1.000000	0.568027		
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-056	7,470,393 100.0000%	0	7,470,393 100.0000%	5,452,182 72.9839%	0	5,452,182
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-289	2,339,129 100.0000%	1,115,589	3,454,718 100.0000%	1,876,421 54.3147%	0	1,876,421
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-269	44,194,727 100.0000%	309,496	44,504,223 100.0000%	24,081,461 54.1105%	0	24,081,461
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-264	23,031,940 100.0000%	(67,007)	22,964,934 100.0000%	12,147,956 52.8978%	0	12,147,956
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-250	8,423,586 100.0000%	311,122	8,734,708 100.0000%	4,844,943 55.4677%	0	4,844,943
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-228	1,457,099,759 100.0000%	69,053,535	1,526,153,294 100.0000%	815,742,045 53.4509%	0	815,742,045
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-141	529,545,964 100.0000%	(26,317,647)	503,228,317 100.0000%	273,839,154 54.4165%	0	273,839,154
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-299	3,894,293,644 100.0000%	173,661,706	4,067,955,350 100.0000%	2,182,575,791 53.6529%	0	2,182,575,791
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-253	202,418,238 100.0000%	3,230,891	205,649,129 100.0000%	110,497,268 53.7310%	0	110,497,268
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-166	81,510,309 100.0000%	2,389,173	83,899,482 100.0000%	63,411,315 75.5801%	0	63,411,315
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-307	2,799,324,465 100.0000%	184,481,462	2,983,805,927 100.0000%	1,580,916,130 52.9832%	0	1,580,916,130
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-091	3,135,246,495 100.0000%	77,675,372	3,212,921,867 100.0000%	1,768,070,998 55.0300%	0	1,768,070,998
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-085	1,809,643,980 100.0000%	(6,954,582)	1,602,689,398 100.0000%	890,620,589 55.5704%	0	890,620,589
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-295	1,786,573,610 100.0000%	83,703,619	1,870,277,229 100.0000%	1,009,484,056 53.9751%	0	1,009,484,056
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-072	1,348,672,885 100.0000%	(6,028,247)	1,342,644,638 100.0000%	758,586,942 56.4995%	0	758,586,942
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-232	4,941,065,133 100.0000%	156,721,087	5,097,786,220 100.0000%	2,772,675,497 54.3898%	0	2,772,675,497
PTD W/O W.C.	PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-303	3,592,392,247 100.0000%	162,749,334	3,755,141,581 100.0000%	2,014,088,554 53.6355%	0	2,014,088,554
	TOTAL SALARIES & WAGES W/O A&G	TSFR 18-021	110,092,327	7,602,835	117,695,162	63,909,670	0	63,909,670

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
SAL & WAGES	ALLOCATOR		100.0000%		100.0000%	54.3010%		
	TOTAL SALES EXPENSE	TSFR 4-299	782,752	34,343	817,095	436,607	0	436,607
SALES EXP	ALLOCATOR		100.0000%		100.0000%	53.4341%		
	TOTAL TRANS. AND DIST. PLANT	TSFR 11-230	1,805,818,638	79,045,715	1,884,864,353	1,004,604,498	0	1,004,604,498
T&D	ALLOCATOR		100.0000%		100.0000%	53.2985%		
	TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-286	5,242,966,530	167,633,459	5,410,599,989	2,941,162,733	0	2,941,162,733
TOTAL PLANT	ALLOCATOR		100.0000%		100.0000%	54.3593%		
	TOTAL TRANSMISSION EXPENSE	TSFR 4-238	20,123,970	3,365,146	23,489,116	12,561,278	0	12,561,278
TRAN EXP	ALLOCATOR		100.0000%		100.0000%	53.4770%		
	TOTAL TRANSMISSION PLANT	TSFR 11-134	348,718,879	9,992,180	358,711,059	188,862,453	0	188,862,453
TRAN PLANT	ALLOCATOR		100.0000%		100.0000%	52.6503%		
	TRANSMISSION RESERVE	TSFR 12-119	152,065,268	(7,284,193)	144,781,075	76,016,421	0	76,016,421
TRAN RESERVE	ALLOCATOR		100.0000%		100.0000%	52.5044%		
	TOTAL WOLF CREEK PROD. PAYROLL	TSFR 4-374	32,898,780	2,295,764	35,194,544	18,996,291	0	18,996,291
WC PROD PAY	ALLOCATOR		100.0000%		100.0000%	53.9751%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
%-009	<u>INCOME TAXES</u>							
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-014	CALCULATED KCMO EARNINGS TAX	7-055 / 7-053	0.37%	0.37%	0.37%	0.62%	0.62%	0.62%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
%-017	CALCULATED EFFECTIVE TAX RATE		38.39%	38.39%	38.39%	38.39%	38.39%	38.39%
%-018								
%-019	<u>CALCULATED REVENUE TAXES FOR CWC ADJ</u>							
%-020	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-101 / 2-010	4.32%	4.32%	4.32%	4.32%	4.32%	4.32%
%-021	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-104 / 2-010	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%
%-022	CALCULATED OTHER MO GRT ON MO BASE REV	16-107 / 2-010	1.14%	1.14%	1.14%	1.14%	1.14%	1.14%
%-023	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-110 / 2-013	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%
%-024	CALCULATED MO SALES TAX ON MO BASE REV	16-113 / 2-010	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%
%-025	CALCULATED KS SALES TAX ON KS BASE REV	16-116 / 2-013	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%
%-026								
%-027	<u>CAPITAL STRUCTURE</u>							
%-028	LONG-TERM DEBT	1,329,621	45.24%	45.24%	45.24%	45.24%	45.24%	45.24%
%-029	PREFERRED STOCK	39,000	1.33%	1.33%	1.33%	1.33%	1.33%	1.33%
%-030	COMMON EQUITY	1,570,096	53.43%	53.43%	53.43%	53.43%	53.43%	53.43%
%-031	TOTAL	2,938,717	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032								
%-033	<u>CAPITAL COST</u>							
%-034	LONG-TERM DEBT	ASSIGN	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
%-035	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-036	COMMON EQUITY	ASSIGN	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
%-037								
%-038	<u>WTD COST OF CAPITAL</u>							
%-039	LONG-TERM DEBT	%-028 * %-034	2.76%	2.76%	2.76%	2.76%	2.76%	2.76%
%-040	PREFERRED STOCK	%-029 * %-035	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
%-041	COMMON EQUITY	%-030 * %-036	6.01%	6.01%	6.01%	6.01%	6.01%	6.01%
%-042	TOTAL		8.83%	8.83%	8.83%	8.83%	8.83%	8.83%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	25.08	30.00	(4.92)	-1.3479%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	25.08	13.81	11.27	3.0877%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	25.08	(292.51)	317.59	87.0110%
CWC-013	Purchased Coal & Freight	ASSIGN	25.08	20.8793	4.20	1.1509%
CWC-014	Purchased Gas & Transportation	ASSIGN	25.08	28.62	(3.54)	-0.9699%
CWC-015	Purchased Oil & Transportation	ASSIGN	25.08	8.50	16.58	4.5425%
CWC-016	Purchased Power	ASSIGN	25.08	30.72	(5.64)	-1.5452%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	25.08	36.88	(11.80)	-3.2329%
CWC-018	Pension Fund Payments	ASSIGN	25.08	51.74	(26.66)	-7.3041%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	25.08	178.44	(153.36)	-42.0164%
CWC-020	Injuries & Damages	ASSIGN	25.08	185.00	(159.92)	-43.8137%
CWC-021						
CWC-022	Payroll-Related O&M					
CWC-023	Federal, State & City Income Tax Withheld	ASSIGN	25.08	13.63	11.45	3.1370%
CWC-024	FICA Taxes Withheld - Employee	ASSIGN	25.08	13.77	11.31	3.0986%
CWC-025	Other Employee Withholdings	ASSIGN	25.08	13.63	11.45	3.1370%
CWC-026	Net Payroll	ASSIGN	25.08	13.854	11.23	3.0756%
CWC-027	Accrued Vacation	ASSIGN	25.08	344.83	(319.75)	-87.6027%
CWC-028						
CWC-029	Taxes					
CWC-030	Ad Valorem / Property	ASSIGN	25.08	208.84	(183.76)	-50.3452%
CWC-031	FICA Taxes - Employers	ASSIGN	25.08	13.77	11.31	3.0986%
CWC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	25.08	71.00	(45.92)	-12.5808%
CWC-033	KS-City Franchise Taxes	ASSIGN	25.08	(77.00)	102.08	27.9671%
CWC-034	MO Gross Receipts Taxes - 6%	ASSIGN	25.08	20.53	4.55	1.2466%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	25.08	20.53	4.55	1.2466%
CWC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	25.08	20.53	4.55	1.2466%
CWC-037	Sales Taxes-MO	ASSIGN	25.08	22.00	3.08	0.8438%
CWC-038	Sales Taxes-KS	ASSIGN	25.08	22.00	3.08	0.8438%
CWC-039	Use Taxes	ASSIGN	25.08	22.00	3.08	0.8438%
CWC-040						
CWC-041						
CWC-042	Currently Payable Income taxes	ASSIGN	25.08	45.63	(20.55)	-5.6288%
CWC-043	Interest Expense	ASSIGN	25.08	86.55	(61.47)	-16.8411%
CWC-044						
CWC-045						
CWC-046						
CWC-047	Total Gross Payroll (projected 12 MO ended 12-2006)		203,812,513			
CWC-048	Less : Gross Payroll paid by WCNOC		39,888,065			
CWC-049	Gross Payroll - Incurred internally		163,924,448			
CWC-050						
CWC-051	Payroll Withholdings - Incurred Internally -% based on 2005 CWC study					
CWC-052	Federal, State & City Income Tax Withheld		32,764,100	19.9873%		
CWC-053	FICA Taxes Withheld - Employee		11,807,315	7.2029%		
CWC-054	Other Employee Withholdings		27,671,470	16.8806%		
CWC-055	Total Withholdings		72,242,885	44.0708%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-009		PRODUCTION PLANT					
D-010		STEAM					
D-011	310	LAND & LAND RIGHTS	ASSIGN				0.00%
D-012		TOTAL ACCOUNT 310					
D-013							
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN				3.31%
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				11.55%
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				0.57%
D-017		TOTAL ACCOUNT 311					
D-018							
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN				3.63%
D-020		UNIT TRAINS	ASSIGN				3.63%
D-021		AQC EQUIPMENT	ASSIGN				3.63%
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN				0.63%
D-023		TOTAL ACCOUNT 312					
D-024							
D-025	314	TURBOGENERATOR UNITS	ASSIGN				3.13%
D-026		TOTAL ACCOUNT 314					
D-027							
D-028	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				3.23%
D-029		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				0.56%
D-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				5.40%
D-031		TOTAL ACCOUNT 315					
D-032							
D-033	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				3.50%
D-034		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.61%
D-035		TOTAL ACCOUNT 316					
D-036							
D-037		TOTAL STEAM PLANT					
D-038							
D-039		NUCLEAR					
D-040	320	LAND & LAND RIGHTS	ASSIGN				0.00%
D-041		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-042		TOTAL LAND & LAND RIGHTS					
D-043							
D-044	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.55%
D-045		MISSOURI GROSS AFDC	ASSIGN				1.55%
D-046		TOTAL STRUCTURES & IMPROVEMENTS					
D-047							
D-048	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.73%
D-049		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-050		TOTAL REACTOR PLANT EQUIPMENT					
D-051							
D-052	323	TURBOGENERATOR UNITS	ASSIGN				1.96%
D-053		MISSOURI GROSS AFDC	ASSIGN				1.96%
D-054		TOTAL TURBOGENERATOR UNITS					
D-055							
D-056	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				1.73%
D-057		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-058		TOTAL ACCESSORY ELEC. EQUIPMENT					
D-059							
D-060	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.36%
D-061		MISSOURI GROSS AFDC	ASSIGN				2.36%
D-062		TOTAL MISC POWER PLANT EQUIPMENT					

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-063							
D-064	328	REGULATORY DISALLOWANCES	ASSIGN				1.73%
D-065		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-066		TOTAL REGULATORY DISALLOWANCES					
D-067							
D-068		TOTAL NUCLEAR PRODUCTION PLANT					
D-069							
D-070		OTHER PRODUCTION PLANT - CT					
D-071	340	LAND - CT	ASSIGN				0.00%
D-072		LAND RIGHTS - CT	ASSIGN				1.19%
D-073	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				4.12%
D-074	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				4.12%
D-075	344	GENERATORS - CT	ASSIGN				4.12%
D-076	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				4.12%
D-077		TOTAL OTHER PRODUCTION PLANT - CT					
D-078							
D-079		OTHER PRODUCTION PLANT - WIND					
D-080	340	LAND - WIND	ASSIGN				0.00%
D-081		LAND RIGHTS - WIND	ASSIGN				1.19%
D-082	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				5.00%
D-083	344	GENERATORS - WIND	ASSIGN				5.00%
D-084	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.00%
D-085		TOTAL OTHER PRODUCTION PLANT - WIND					
D-086							
D-087		TOTAL PRODUCTION PLANT					
D-088							
D-089		TRANSMISSION PLANT					
D-090	350	LAND AND LAND RIGHTS					
D-091		LAND					
D-092		DISTRIBUTION RELATED - MO	ASSIGN				#REF!
D-093		DISTRIBUTION RELATED - KS	ASSIGN				#REF!
D-094		STEP-UP EQUIPMENT	ASSIGN				#REF!
D-095		SUBSTATION EQUIPMENT	ASSIGN				#REF!
D-096		OVERHEAD LINES	ASSIGN				#REF!
D-097		TOTAL LAND					
D-098							
D-099		LAND RIGHTS					
D-100		SUBSTATIONS	ASSIGN				#REF!
D-101		OVERHEAD LINES					
D-102		DISTRIBUTION RELATED - MO	ASSIGN				1.19%
D-103		DISTRIBUTION RELATED - KS	ASSIGN				1.19%
D-104		ALLOCATED	ASSIGN				1.19%
D-105		TOTAL LAND RIGHTS					
D-106		TOTAL ACCT 350					
D-107							
D-108	352	STRUCTURES AND IMPROVEMENTS					
D-109		DISTRIBUTION RELATED - MO	ASSIGN				#REF!
D-110		DISTRIBUTION RELATED - KS	ASSIGN				#REF!
D-111		STEP-UP EQUIPMENT	ASSIGN				#REF!
D-112		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-113		SUBTOTAL					
D-114		MO GROSS AFDC	ASSIGN				1.36%
D-115		TOTAL ACCT 352					
D-116							

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-117	353	STATION EQUIPMENT					
D-118		DISTRIBUTION RELATED - MO	ASSIGN				#REF!
D-119		DISTRIBUTION RELATED - KS	ASSIGN				#REF!
D-120		STEP-UP EQUIPMENT	ASSIGN				#REF!
D-121		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-122		SUBTOTAL					
D-123		MO GROSS AFDC	ASSIGN				2.24%
D-124		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				2.50%
D-125		TOTAL ACCT 353					
D-126							
D-127	354	TOWERS AND FIXTURES					
D-128		MISSOURI	ASSIGN				#REF!
D-129		ALLOCATED TRANSMISSION	ASSIGN				#REF!
D-130		TOTAL ACCT 354					
D-131							
D-132	355	POLES AND FIXTURES					
D-133		DISTRIBUTION RELATED - MO	ASSIGN				3.59%
D-134		DISTRIBUTION RELATED - KS	ASSIGN				3.59%
D-135		TRANSMISSION EQUIPMENT	ASSIGN				3.59%
D-136		SUBTOTAL					
D-137		MO GROSS AFDC	ASSIGN				3.59%
D-138		TOTAL ACCT 355					
D-139							
D-140	356	OVERHEAD CONDUCTORS AND DEVICES					
D-141		DISTRIBUTION RELATED - MO	ASSIGN				3.10%
D-142		DISTRIBUTION RELATED - KS	ASSIGN				3.10%
D-143		TRANSMISSION EQUIPMENT	ASSIGN				3.10%
D-144		SUBTOTAL					
D-145		MO GROSS AFDC	ASSIGN				3.10%
D-146		TOTAL ACCT 356					
D-147							
D-148	357	UNDERGROUND CONDUIT	ASSIGN				1.32%
D-149							
D-150	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN				2.55%
D-151							
D-152		TOTAL TRANSMISSION PLANT					
D-153							
D-154		DISTRIBUTION PLANT					
D-155	360	LAND & LAND RIGHTS					
D-156		LAND (NON-DEPRECIABLE)					
D-157		MISSOURI					
D-158		SUBSTATIONS ASSIGNED	ASSIGN				#REF!
D-159		SUBSTATION - STEP-UP	ASSIGN				#REF!
D-160		SUBS ALLOC- TRANSMISSION	ASSIGN				#REF!
D-161		TOTAL MISSOURI LAND					
D-162		KANSAS					
D-163		SUBSTATIONS ASSIGNED	ASSIGN				#REF!
D-164		SUBS ALLOC- TRANSMISSION	ASSIGN				#REF!
D-165		TOTAL KANSAS LAND					
D-166							
D-167		LAND RIGHTS					
D-168		MISSOURI (DEPRECIABLE)					
D-169		SUBSTATIONS	ASSIGN				#REF!
D-170		OVERHEAD LINES	ASSIGN				#REF!

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
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2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-171		TOTAL MO LAND RIGHTS					
D-172		KANSAS (NON-DEPRECIABLE)					
D-173		SUBSTATIONS	ASSIGN				#REF!
D-174		OVERHEAD LINES					
D-175		ASSIGNED	ASSIGN				#REF!
D-176		WHOLESALE	ASSIGN				#REF!
D-177		TOTAL KS LAND RIGHTS					
D-178							
D-179		TOTAL LAND RIGHTS					
D-180							
D-181		TOTAL ACCT 360					
D-182							
D-183	361	STRUCTURES & IMPROVEMENTS					
D-184		MISSOURI					
D-185		ASSIGNED	ASSIGN				#REF!
D-186		STEP-UP EQUIPMENT	ASSIGN				#REF!
D-187		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-188		TOTAL MO STRUCT & IMPROVEMENTS					
D-189							
D-190		KANSAS					
D-191		ASSIGNED	ASSIGN				#REF!
D-192		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-193		TOTAL KS STRUCT & IMPROVEMENTS					
D-194							
D-195		TOTAL ACCOUNT 361					
D-196							
D-197	362	STATION EQUIPMENT					
D-198		MISSOURI					
D-199		ASSIGNED	ASSIGN				#REF!
D-200		STEP-UP EQUIPMENT	ASSIGN				#REF!
D-201		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-202		TOTAL MO STATION EQUIPMENT					
D-203							
D-204		KANSAS					
D-205		ASSIGNED	ASSIGN				#REF!
D-206		TRANSMISSION EQUIPMENT	ASSIGN				#REF!
D-207		TOTAL KS STATION EQUIPMENT					
D-208							
D-209		SUBTOTAL ACCOUNT 362					
D-210							
D-211		STATION EQUIP - COMMUN EQUIP (LIKE 397)					
D-212		MISSOURI	ASSIGN				2.50%
D-213		KANSAS	ASSIGN				2.50%
D-214		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)					
D-215							
D-216		TOTAL ACCOUNT 362					
D-217							
D-218	364	POLES, TOWERS, & FIXTURES					
D-219		MISSOURI	ASSIGN				4.09%
D-220		KANSAS					
D-221		WHOLESALE	ASSIGN				#REF!
D-222		RETAIL	ASSIGN				#REF!
D-223		TOTAL KS POLES, TOWERS & FIX					
D-224		TOTAL ACCOUNT 364					

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-225							
D-226	365	OVERHEAD CONDUCTORS & DEVICES					
D-227		MISSOURI	ASSIGN				2.02%
D-228		KANSAS					
D-229		WHOLESALE	ASSIGN				#REF!
D-230		RETAIL	ASSIGN				#REF!
D-231		TOTAL KS OVERHEAD LINES					
D-232		TOTAL ACCOUNT 365					
D-233							
D-234	366	UNDERGROUND CONDUIT					
D-235		MISSOURI	ASSIGN				1.33%
D-236		KANSAS	ASSIGN				1.33%
D-237		TOTAL ACCOUNT 366					
D-238							
D-239	367	UNDERGROUND CONDUCTORS & DEV.					
D-240		MISSOURI	ASSIGN				1.23%
D-241		KANSAS	ASSIGN				1.23%
D-242		TOTAL ACCOUNT 367					
D-243							
D-244	368	LINE TRANSFORMERS					
D-245		MISSOURI					
D-246		RECORDED IN MISSOURI	ASSIGN				3.10%
D-247		ALLOCATED TO MISSOURI	ASSIGN				3.10%
D-248		TOTAL MISSOURI					
D-249							
D-250		KANSAS					
D-251		RECORDED IN KANSAS	ASSIGN				3.10%
D-252		ALLOCATED TO KANSAS	ASSIGN				3.10%
D-253		TOTAL KANSAS					
D-254							
D-255		WHOLESALE	ASSIGN				#REF!
D-256							
D-257		TOTAL ACCOUNT 368					
D-258							
D-259	369	SERVICES					
D-260		MISSOURI	ASSIGN				3.14%
D-261		KANSAS	ASSIGN				3.14%
D-262		TOTAL ACCOUNT 369					
D-263							
D-264	370	METERS					
D-265		MISSOURI					
D-266		RECORDED IN MISSOURI	ASSIGN				4.31%
D-267		ALLOCATED TO MISSOURI	ASSIGN				4.31%
D-268		TOTAL MO METERS					
D-269							
D-270		KANSAS					
D-271		RECORDED IN KANSAS	ASSIGN				4.31%
D-272		ALLOCATED TO KANSAS	ASSIGN				4.31%
D-273		TOTAL KS METERS					
D-274							
D-275		WHOLESALE	ASSIGN				#REF!
D-276							
D-277		TOTAL ACCOUNT 370					
D-278							

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-279	371	INSTALLATION ON CUST. PREMISES					
D-280		MISSOURI	ASSIGN				9.51%
D-281		KANSAS	ASSIGN				9.51%
D-282		TOTAL ACCOUNT 371					
D-283							
D-284	373	STREET LIGHTS & SIGNAL SYSTEMS					
D-285		MISSOURI	ASSIGN				3.69%
D-286		KANSAS	ASSIGN				3.69%
D-287		TOTAL ACCOUNT 373					
D-288							
D-289		TOTAL DISTRIBUTION PLANT					
D-290							
D-291		TOTAL TRANS & DIST. PLANT					
D-292							
D-293		TOTAL PROD, TRANS & DIST PLANT					
D-294							
D-295							
D-296		GENERAL PLANT					
D-297	389	LAND AND LAND RIGHTS	ASSIGN				0.00%
D-298	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.54%
D-299		LEASEHOLD IMPROVEMENTS	ASSIGN				9.61%
D-300		TOTAL ACCT 390					
D-301	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				5.40%
D-302	392	TRANSPORTATION EQUIPMENT	ASSIGN				5.43%
D-303	393	STORES EQUIPMENT	ASSIGN				3.58%
D-304	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				2.61%
D-305	395	LABORATORY EQUIPMENT	ASSIGN				3.37%
D-306	396	POWER OPERATED EQUIPMENT	ASSIGN				5.55%
D-307	397	COMMUNICATIONS EQUIPMENT					
D-308		ALLOCATED	ASSIGN				2.50%
D-309		MO GROSS AFDC	ASSIGN				2.50%
D-310		TOTAL ACCT 397					
D-311	398	MISCELLANEOUS EQUIPMENT	ASSIGN				3.16%
D-312	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%
D-313							
D-314		TOTAL GENERAL PLANT					
D-315							
D-316		INTANGIBLE PLANT					
D-317	301	ORGANIZATION	ASSIGN				0.00%
D-318	302	FRANCHISES & CONSENTS					
D-319		MISSOURI	ASSIGN				0.00%
D-320		OTHER	ASSIGN				0.00%
D-321		TOTAL ACCOUNT 302					0.00%
D-322							
D-323	303	MISC. INTANGIBLE PLANT					
D-324		5-YR SOFTWARE					
D-325		CUSTOMER RELATED	ASSIGN				20.00%
D-326		ENERGY RELATED	ASSIGN				20.00%
D-327		DEMAND RELATED	ASSIGN				20.00%
D-328		CORPORATE SOFTWARE	ASSIGN				20.00%
D-329		TRANSMISSION RELATED	ASSIGN				20.00%
D-330		TOTAL 5-YR SOFTWARE					
D-331							
D-332		10-YR SOFTWARE					

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-333		CUSTOMER RELATED	ASSIGN				10.00%
D-334		ENERGY RELATED	ASSIGN				10.00%
D-335		TOTAL 10-YR SOFTWARE					
D-336							
D-337		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				4.12%
D-338		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				2.24%
D-339		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	ASSIGN				2.50%
D-340							
D-341		TOTAL MISC. INTANGIBLE PLANT					
D-342							
D-343		TOTAL INTANGIBLE PLANT					
D-344							
D-345		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%
D-346							
D-347		TOTAL ELECTRIC PLANT IN SERVICE					

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

**Total Company
Adjustments
Incr (Decr)**

JURISDICTIONAL COST OF SERVICE

OPERATING REVENUE

Retail Sales - Schedule 1, line 1-010

Adj-1	Remove Gross Receipts Tax from revenues	(39,538,538)
Adj-49a	Normalize revenues for weather - MO	(8,420,479)
Adj-49a	Normalize revenues for weather- KS	(8,570,827)
Adj-49b	Annualize revenues for customer growth through Sept 2007 - MO	8,622,606
Adj-49b	Annualize revenues for customer growth through Sept 2007 - KS	12,784,609
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- MO	51,839,994
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- KS	30,048,485
		<u>46,765,850</u>

Miscellaneous Revenue - Schedule 1, line 1-011

Adj-48	Reflect annualized revenues related to LaCygne-Gardner transmission line upgrade	117,465
		<u>117,465</u>

Bulk Power Sales - Schedule 1, line 1-012

Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(2,528,765)
Adj-39	Normalize Bulk Power Sales	(63,867,696)
		<u>(66,396,461)</u>

Operating Revenue - Schedule 1, line 1-014 (19,513,146)

OPERATING EXPENSES

Fuel - Schedule 1, line 1-017

Adj- 11	** Adjust 2006 expenses for 2005 Surface Transportation Board Litigation costs reversed in 2006		**
Adj-11	Adjust 2006 expenses for Wolf Creek nuclear fuel refund recorded in 2006 related to prior years	427,150	
Adj- 18	Remove effects of 2006 Hawthorn subrogation settlement	3,678,204	
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	5,953,135	
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(5,372,668)	
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	(39,545,730)	
Adj-52	Adjust for fuel additives related to new LaCygne SCR	1,931,700	
Adj-62	** Amortize project costs for Surface Transportation Board Litigation		**
	Fuel - Schedule 1, line 1-017	<u>(31,594,479)</u>	

Purchased Power - Schedule 1, line 1-018

Adj- 18	Remove effects of Sept 2006 Hawthorn subrogation settlement	10,804,723
Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	13,486,818
		<u>24,291,541</u>

Other Operations & Maintenance Expenses - Schedule 1, line 1-019

Adj-4	Transfer KCREC Bad Debt Expense to KCPL A/C 904	4,549,099
Adj-9	Adjust for current period bank fees paid by KCREC related to sale of receivables	3,822,420
Adj-11	Adjust 2006 expenses for 2005 advertising costs reversed in 2006 (MO only)	60,895
Adj-11	Adjust 2006 expenses for 2005 Leadership Development Initiative (LED-LDI) costs reversed in 2006 (MO only)	867,870
Adj-11	Adjust 2006 expenses for 2005 Corporate Development/Planning (CORPDP-KCPL) costs reversed in 2006 (MO only)	879,112

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

		Total Company Adjustments Incr (Decr)
Adj-11	Adjust 2006 expenses for 2005 Talent Assessment costs reversed in 2006 (KS only)	216,771
Adj-11	Adjust 2006 expenses for 2005 MSC0140, KCPL Strategic Initiatives costs reversed in 2006 (MO only)	1,155,665
Adj-16	** Normalize 2006 for recurring security costs, eliminating Kansas jurisdictional deferral to a regulated asset (KS only)	_____ **
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(122,410)
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	150,810,220
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(139,467,098)
Adj-20b	Adjust severance payroll costs to normalized amount	252,159
Adj-20c	Adjust Talent Assessment severance payroll costs to amortized amount	(6,957,387)
Adj-20d	Adjust incentive compensation- Power Marketing payroll costs to normalized amount	(48,077)
Adj-20e	Adjust incentive compensation- Value Link payroll costs to normalized amount	(1,449,827)
Adj-26a	Normalize Production maintenance expense	7,474,671
Adj-26b	Normalize Transmission and Distribution maintenance expense	1,527,998
Adj-26b	Normalize General maintenance expense	1,118,982
Adj-27	Adjust FAS 87 and FAS 88 pension expense, including amortization of pension regulatory assets	23,345,965
Adj-30	** Reflect amortization of regulatory asset related to deferred security expenses (KS only)	_____ **
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs	1,078,417
Adj-32a	Reflect amortization of regulatory asset related to deferred incremental rate case expenses for 2007 filing	779,510
Adj-32b	Reflect amortization of regulatory asset related to deferred incremental rate case expenses for 2006 filing	993,289
Adj-41	Normalize bad debt expense on test year revenues	(123,459)
Adj-42	Adjust Wolf Creek refueling outage amortization expense	757,217
Adj-44	Adjust Nuclear decommissioning expense	1,936
Adj-45	Adjust benefit expense for Other Post Employment Benefits (OPEB), 401K, and for other benefits relating to active employees	5,536,101
Adj-48	Adjust transmission expense for expansion projects of SPP members	1,230,000
Adj-49a	Adjust bad debt expense related to normalization of revenues for weather	(80,407)
Adj-49b	Adjust bad debt expense related to annualization of revenues for customer growth	94,898
Adj-49c	Adjust bad debt expense related to annualization of revenues for the rate increase effective 1/1/07	423,822

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

		Total Company Adjustments Incr (Decr)
Adj-52	Adjust non-fuel O&M expenses for new LaCygne SCR	292,462
Adj-54	Adjust current period actual bank fees paid by KCREC related to sale of receivables to projected amounts	244,886
Adj-56	Adjust Customer Accounts expense for costs associated with accepting credit card payments	563,490
Adj-60	Amortize project costs for Leadership Dvlp Initiative (LED-LDI) (MO only)	223,717
Adj-61	Amortize project costs for Corporate Dvlp/Plan (CORPDP-KCPL) (MO only)	176,116
Adj-63	Amortize project costs for Talent Assessment (KS only)	21,677
	Other Oper & Mctc Expenses - Schedule 1, line 1-019	<u>62,456,632</u>
Depreciation Expense - Schedule 1, line 1-020		
Adj-12	Adjust book depreciation expense to jurisdictional rates	(21,744,804)
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	21,744,804
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2007	(8,986,987)
	Depreciation Expense - Schedule 1, line 1-020	<u>(8,986,987)</u>
Amortization Expense - Schedule 1, line 1-021		
Adj-12	Adjust book amortization expense to jurisdictional basis	240,784
Adj-25	Reflect additional amortization to maintain credit ratios included in Case No. ER-2006-0314	25,679,061
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense, excluding credit ratio amortization	(240,784)
Adj-98	Annualize amortization expense based on jurisdictional amortization rates applied to jurisdictional Plant in Service at 9-2007	146,683
	Amortization Expense - Schedule 1, line 1-021	<u>25,825,744</u>
Interest on Customer Deposits - Missouri - Schedule 1, line 1-022		
Adj-10	Transfer interest on customer deposits above the line	<u>448,333</u>
Interest on Customer Deposits - Kansas - Schedule 1, line 1-023		
Adj-10	Transfer interest on customer deposits above the line	<u>80,910</u>
Taxes Other than Income - Schedule 1, line 1-024		
Adj-1	Remove Gross Receipts Tax	(39,804,291)
Adj-20c	Adjust Talent Assessment FICA payroll taxes consistent with Talent Assessment severance adjustment	(520,230)
Adj-20g	Adjust FICA payroll taxes consistent with annualized payroll adjustment	720,684
Adj-33b	Adjust property taxes for increased assessed values and levy rates	2,255,399
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	18,005
	Taxes Other than Income - Schedule 1, line 1-024	<u>(37,330,433)</u>
Federal and State Income Taxes- Schedule 1, line 025		
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(6,393,532)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	-

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

	Total Company Adjustments Incr (Decr)
Fed and State Income Taxes - Schedule 1, line 1-025	<u>(6,393,532)</u>
Total Electric Operating Exp - Schedule 1, line 1-027	<u>28,797,730</u>
Net Electric Operating Income - Schedule 1, line 1-029	<u>(48,310,876)</u>

RATE BASE

Total Electric Plant - Schedule 1, line 1-032

Adj-3	Adjust Wolf Creek disallowance to 100% jurisdictional basis	(6,771,951)
Adj-21	Increase Plant in Service for projected additions and retirements for the period January-September, 2007	174,405,410
	Total Electric Plant - Schedule 1, line 1-032	<u>167,633,459</u>

Accumulated Depreciation & Amortization - Schedule 1, line 1-033

Adj-13	Adjust book Depreciation Reserve to 100% basis at jurisdictional depreciation rates for December 2006	(98,055,288)
Adj-25	Adjust Depreciation Reserve for projected additional amortization to maintain credit ratios through September 2007	19,259,296
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision for January 2007 through September 2007	109,231,972
Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures from January 2007 through September 2007	(47,283,983)
	Accumulated Depr & Amort - Schedule 1, line 1-033	<u>(16,848,003)</u>
	Net Plant - Schedule 1, line 1-034	<u>184,481,462</u>

Working Capital - Schedule 1, line 1-036

Adj-50	Adjust Prepayments to 13-Month average	3,659,592
Adj-51	Adjust Fossil inventories to required levels and adjust Nuclear inventory to 18-month average	4,452,683
Adj-72	Adjust M&S inventories to 13 month average	(1,886,223)
Various	Impact of other adjustments on Cash Working Capital	<u>(6,427,331)</u>
	Working Capital - Schedule 1, line 1-036	<u>(201,279)</u>

Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037

Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (54.5%)	<u>(2,023,867)</u>
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Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038

Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (44.3%)	<u>(1,645,088)</u>
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Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039

Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (1.2%)	<u>(44,562)</u>
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Pension Regulatory Asset - Schedule 1, line 1-040

Adj-5	Adj 2006 FAS 87 book regulatory asset to 2006 total Company-Missouri basis regulatory asset	(3,076,709)
Adj-27	Decrease Missouri basis regulatory asset to 9-30-07 amount	<u>(834,939)</u>
	Pension Regulatory Asset - Schedule 1, line 1-040	<u>(3,911,648)</u>

Pension Regulatory Asset - Schedule 1, line 1-041

Adj-5	Adj 2006 FAS 88 book regulatory asset to 2006 total Company-Missouri basis regulatory asset	<u>(21,883,139)</u>
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Regulatory Asset-2002 Ice Storm- MO- Schedule 1, line 1-048

Adj- 29	Decrease Regulatory Asset to projected 9-30-2007 amount	<u>(380,167)</u>
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****Regulatory Asset-Security-KS - Schedule 1, line 1-042****

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

	Total Company Adjustments Incr (Decr)	
Adj-30 ** <u>Adjust Regulatory Asset to 9-30-2007 amount</u>	_____	**
Regulatory Asset-Demand Side Mgmt Prog-MO - Schedule 1, line 1-043		
Adj-31 Increase Regulatory Asset to projected 9-30-2007 amount	2,232,921	
Regulatory Asset-Demand Side Mgmt Prog-KS - Schedule 1, line 1-044		
Adj-31 Increase Regulatory Asset to projected 9-30-2007 amount	2,424,789	
Regulatory Asset-Regulatory Expenses-MO- Schedule 1, line 1-045		
Adj-32a/b Increase Regulatory Asset to projected 9-30-2007 amount	346,636	
Regulatory Asset-Regulatory Expenses-KS- Schedule 1, line 1-046		
Adj-32a/b Increase Regulatory Asset to projected 9-30-2007 amount	467,417	
Regulatory Asset-STB Litigation-MO - Schedule 1, line 1-047		
Adj-62 ** Increase Regulatory Asset to projected 9-30-2007 amount	_____	**
Accumulated Deferred Income Taxes - Schedule 1, line 1-050		
Adj-14 Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	34,302,521	
Adj-33a Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on 2006 plant additions and adjustments to deferred Regulatory assets and liabilities	(111,226)	
Accumulated Deferred Income Taxes - Schedule 1, line 1-050	34,191,295	
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-051		
Adj-28 ** Reflect anticipated emission allowance sales for the period January through September 2007	_____	**
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-052 (MO only)		
Adj-28 ** Reflect SO2 premiums on low sulfur coal for the period January through September 2007	_____	**
RATE BASE - Schedule 1, line 1-057	126,310,947	
SCHEDULE 1 PRO FORMA ADJUSTMENTS		
OPERATING REVENUE		
Retail Sales - Schedule 1, line 1-010		
Reflect proposed rate increase	45,434,389	
OPERATING EXPENSES		
Other Operations & Maintenance Expenses - Schedule 1, line 1-019		
Adjust bad debt expense related to proposed rate increase	229,878	
Amortization Expense - Schedule 1, line 1-021		
Reflect additional amortization to maintain credit ratios	9,284,389	
Taxes Other than Income - Schedule 1, line 1-024		
Adjust Kansas City Earnings Tax for impact of proposed rate	222,514	
Federal and State Income Taxes- Schedule 1, line 025		
Adjust income tax expense for impact of proposed rate increase, net of additional amortization to maintain credit ratios	13,716,251	
Total Electric Operating Exp - Schedule 1, line 1-027	23,453,032	
Net Electric Operating Income - Schedule 1, line 1-029	21,981,357	
RATE BASE		
Working Capital - Schedule 1, line 1-036		
Adjust cash working capital for impact of proposed rate increase	(741,849)	
RATE BASE - Schedule 1, line 1-058	(741,849)	

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non Proprietary

Total Company
Adjustments
Incr (Decr)

(1) All amounts are total company; if an adjustment is applicable to only MO or KS it is so indicated

KANSAS CITY POWER & LIGHT COMPANY

ALLOCATORS SCHEDULE

TEST YEAR 2006

WEATHER NORMALIZED

ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2007

DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS

<u>Factor</u>	<u>Factor Description</u>
100 KS	100% Kansas
100 MO	100% Missouri
100 WS	100% Wholesale
C1	Customers – Electric (Retail Only)
C2	Customers – Wholesale and Retail
D1	Production Demand
D2	Production Demand (Same as D1)
D3	Transmission Demand
E1	Energy with Losses
E2	Energy without Losses

KANSAS CITY POWER & LIGHT COMPANY
ALLOCATORS SCHEDULE
TEST YEAR 2006
WEATHER NORMALIZED
ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2007

JURISDICTIONAL ALLOCATOR "C1"
Average Number of Retail Customers

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,550	53.4351%
Kansas – Retail	233,151	46.5649%
TOTAL COMPANY	500,701	100.0000%

JURISDICTIONAL ALLOCATOR "C2"
Average Number of Retail and Wholesale Customers

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,550	53.4339%
Kansas – Retail	233,151	46.5639%
Wholesale	11	0.0022%
TOTAL COMPANY	500,712	100.0000%

KANSAS CITY POWER & LIGHT COMPANY**ALLOCATORS SCHEDULE****TEST YEAR 2006****WEATHER NORMALIZED****ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2007****JURISDICTIONAL ALLOCATORS "D1" and "D2"****Production Demand - Based on 4 Monthly Coincident Peaks**

	MW	% of Total
Missouri – Retail	1,851.4	53.9751%
Kansas – Retail	1,557.1	45.3952%
Wholesale	21.6	0.6297%
TOTAL COMPANY	3,430.1	100.0000%

JURISDICTIONAL ALLOCATOR "D3"**Transmission Demand – Based on 4 Monthly Coincident Peaks**

	MW	% of Total
Missouri – Retail	1,851.4	53.9751%
Kansas – Retail	1,557.1	45.3952%
Wholesale	21.6	0.6297%
TOTAL COMPANY	3,430.1	100.0000%

**KANSAS CITY POWER & LIGHT COMPANY
 ALLOCATORS SCHEDULE
 TEST YEAR 2006
 WEATHER NORMALIZED
 ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2007**

**JURISDICTIONAL ALLOCATOR "E1"
 Energy Sales with Losses**

	MWH w/ Losses	% of Total
Missouri – Retail	9,234,501	56.8028%
Kansas – Retail	6,896,628	42.4222%
Wholesale	125,997	0.7750%
TOTAL COMPANY	16,257,126	100.0000%

**JURISDICTIONAL ALLOCATOR "E2"
 Energy Sales Without Losses**

	MWH w/o Losses	% of Total
Missouri – Retail	8,765,923	56.9261%
Kansas – Retail	6,512,445	42.2920%
Wholesale	120,410	0.7819%
TOTAL COMPANY	15,398,778	100.0000%