

Exhibit No.:
Issue: True-up
Witness: Timothy M. Rush
Type of Exhibit: Direct True-up Testimony
Sponsoring Party: Kansas City Power & Light
Company
Case No.: ER-2006-0314
Date Testimony Prepared: November 7, 2006

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2006-0314

DIRECT TRUE-UP TESTIMONY

OF

TIMOTHY M. RUSH

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
November 2006**

***** ** Designates that "HC" Information has been Removed.
"Highly Confidential" Information has been Removed from
Certain Schedules Attached to this Testimony Designed ("HC")
Pursuant to the Standard Protective Order.**

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

2 A: My name is Timothy M. Rush. My business address is 1201 Walnut, Kansas City,
3 Missouri 64106.

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 Director, Regulatory Affairs.

7 **Q: Are you the same Timothy M. Rush who filed direct and rebuttal testimony in this**
8 **case?**

9 A: Yes, I am.

10 **Q: What is the purpose of your testimony?**

11 A: The purpose of my testimony is to provide the revenue deficiency level and the true-up
12 adjustments in this case. In Case No. EO-2005-0329 (the Experimental Regulatory Plan),
13 the Company, Staff and other signatories agreed to the test period to be used in this
14 proceeding. The test period was defined as twelve (12) months ending December 30,
15 2005 (initially filed with nine (9) months actual and three (3) months budget data), with
16 updates for known and measurable changes, as of June 30, 2006, and with a true-up
17 through September 30, 2006. The test period was also set out in this docket consistent
18 with the regulatory plan and required a filing of direct testimony on the true-up on
19 November 7, 2006. Additionally, I will provide additional information pertaining to
20 many of the adjustments made in the true-up.

21 **Q: Please describe KCPL's current revenue deficiency based on the true-up through**
22 **September 30, 2006.**

1 A: The current deficiency is \$55,360,000. The initial request as filed by the Company on
2 February 1, 2006 was \$55,800,000. The amount of the increase reflected in this true-up
3 is based on an increase in revenue associated with an earnings deficiency \$42,210,000
4 and an amortization amount of \$13,150,000. The amortization amount is the amount
5 needed in addition to the earnings related revenue increase to meet certain credit metrics
6 as provided in the Regulatory Plan Stipulation and Agreement. These amounts are set
7 out in Schedule TMR – 1 (HC) and TMR – 3. TMR – 1 (HC), referred to as the Revenue
8 Requirements Model, or earnings related model, before amortization, including all
9 adjustments to reflect the overall true-up case as of September 30, 2006. Adjustments to
10 reflect the overall true-up case are listed in Schedule TMR – 2 (HC). Schedule TMR – 3
11 is the amortization and revenue needed to meet targeted ratios schedule and demonstrates
12 that based on the Company's current true-up case, the overall increase is \$55,360,000.
13 This is within \$500,000 of the original request filed on February 1, 2006.

14 **Q: How does this compare to the reconciliation presented at the two-week hearing just**
15 **concluded?**

16 A: The current revenue deficiency as provided in the true-up is consistent with the
17 Company's position in the reconciliation presented during the hearings.

18 **Q: Would you generally describe the process you went through and the adjustments**
19 **made to the case that were the basis for the September 30, 2006, true-up?**

20 A: Yes. First, all rate base items, both plant-in-service and non-plant rate base items, were
21 true-up to the actual September 30, 2006 Missouri basis balances. The true-up also
22 includes a correction for an omission on the Company's plant in service records was also

1 made, which is discussed later in my testimony. Second, adjustments were made to true-
2 up the following areas:

- 3 a. Revenues – reflect customer growth for all jurisdictions through
4 September 30, 2006. This changed the sales level, system requirements,
5 revenues and allocation factors used throughout the case.
- 6 b. Off-System Sales Margin – reflects the current projection for non-firm off-
7 system sales margins based on fuel prices and availability, set at the 25th
8 percentile level.
- 9 c. Fuel and Purchased Power – reflects updated fuel prices and availability
10 for retail and firm wholesale load. Premiums paid to vendors for SO₂
11 levels below the contracted amounts have been excluded. These
12 premiums (applicable to retail sales and net of joint partners' shares) will
13 be charged to FERC Account 254 as a reduction of the regulatory liability.
14 This is consistent with the testimony of Company witness Ed Blunk and
15 Staff witness Chuck Hyneman. The method for accounting for the SO₂
16 premiums will be submitted as a Stipulation and Agreement in this
17 proceeding.
- 18 d. Coal Inventory – reflects adjusted coal inventory level to meet updated
19 system requirements.
- 20 e. Other inventory amount, material and supplies and prepayments – reflect
21 update to a 13-month average using balances through September 30, 2006.

- 1 f. Payroll – reflects current pay levels and employee complements that were
2 on the payroll or who had accepted a position with the Company prior to
3 October 1, 2006. This is discussed further in my testimony.
- 4 g. Payroll-related items – reflect updates to payroll taxes, employee benefits
5 excluding pensions, incentive compensation, LTD, Life and AD&D
6 Insurance costs, and 401k costs.
- 7 h. Property taxes – reflect the current levies, assessed valuation and plant
8 additions as of September 30, 2006. In addition, the first year expense for
9 the contracted PILOT (payment in lieu of taxes) for the wind project is
10 included.
- 11 i. Agreements - reflect changes in the accounting for specific projects.
- 12 • Surface Transportation Board (STB) Litigation, Leadership
13 Development (LED-LDI) project and Corporate Development
14 (CORPDP-KCPL) project. The cumulative project costs incurred
15 subsequent to January 1, 2005 will be amortized over a five-year
16 period beginning in January 2007.
 - 17 • MSC0140 (costs associated with Iatan 2 development) and some
18 specific advertising costs will be included in the overall cost of the
19 Iatan 2 project as construction work in progress. The method for
20 accounting for the MSC0140 and advertising costs will be submitted
21 as a Stipulation and Agreement in this proceeding.
 - 22 • Numerous expenses were excluded from the June update to reflect
23 agreements with the Staff on items reviewed during the audit. They

1 include such areas as: advertising costs, incorrect coding where the
2 charges should have been charged below the line and other
3 miscellaneous expenses.

4 j. Bad Debt expenses – reflect the agreed-to rate of uncollectible expenses
5 applied to the overall revenue requirements.

6 k. Pension (FAS 87 and 88) – reflect adjustments to KCPL’s pension
7 expenses to reflect the Stipulation and Agreement in Case No. EO-2005-
8 0329 and reflect the agreement with Staff pertaining to FAS 88 expenses.
9 Both of these issues will be submitted as a Stipulation and Agreement in
10 this proceeding.

11 l. Nuclear Decommissioning Trust – reflects the amount from KCPL’s
12 original filing, which reflects the change in life of the Wolf Creek Nuclear
13 facility from a 40 to 60 year life. The level of expenses to be assigned in
14 the nuclear decommissioning trust will be submitted as a Stipulation and
15 Agreement in this proceeding.

16 m. EEI Dues – reflect an agreement between KCPL and Staff to an allowable
17 level of EEI dues.

18 n. Rate Case Expenses – reflect actual rate case expenses through September
19 30, 2006, plus an estimate of the expenses expected to be incurred through
20 the remainder of the case and corresponding amortization of such costs
21 over a two year period beginning in January 2007. A significant amount
22 of expense was incurred post September 30, 2006 including the expense
23 associated with the two-week hearing during October, the additional

1 testimony filed after September, the true-up hearing that is scheduled later
2 in November, and the briefs that are required to be filed in November.

3 o. Customer Program Expenses – reflect actual costs through September
4 2006 and a corresponding amortization of such costs over 10 years
5 beginning in January 2007.

6 p. Annualized Depreciation and Amortization – reflects annualized
7 depreciation and amortization expense based on the actual level of plant in
8 service at September 30, 2006. The depreciation rates included in the
9 Stipulation and Agreement in Case No EO-2005-0329 for the Hawthorn 5
10 rebuild plant were reduced to reflect a settlement award in the final
11 subrogation litigation.

12 q. Additional Amortization Levels – reflect the changes in the revenue
13 requirements model. The KCPL case now includes a level of additional
14 amortization associated with meeting the credit metrics. There is
15 agreement on how the amortization amount should be calculated which
16 will be submitted as a Stipulation and Agreement in this proceeding.
17 However, there is not agreement on the amount of amortization because
18 the amortization level is dependent on the Commission's determination of
19 the earnings related revenue deficiency in this case. The additional
20 revenue related to amortization included in the Company's true-up
21 presumes a Commission finding of a \$42.21 million earnings-related
22 revenue deficiency. Any less than the \$42.21 million determination by the

1 Commission of deficiency in earnings-related revenue will result in
2 additional amortization to meet the credit metrics.

3 **Q: Would you please discuss the correction for an omission on the Company's plant-in-**
4 **service records that you previously mentioned?**

5 **A:** Yes. While putting together the true-up and working with the Staff on its overall
6 review of the Spearville wind project, it was discovered that the Company had
7 inadvertently excluded an invoice associated with the wind project and had
8 overstated another amount dealing with the operations and maintenance (O&M)
9 building at the Spearville site. The Company informed the Staff of the
10 Commission of the misstatement and reflected adjustments to the plant in service
11 for September 30, 2006, to reflect the correct amounts. These two adjustments
12 increase the plant in service for the wind project by approximately \$2 million.

13 **Q: One of the reasons for the timing of this rate case was to coincide with the addition**
14 **of over 100 MWs of wind generation built in Spearville, KS. Is the wind project**
15 **completed and in service?**

16 **A:** Yes. The overall wind project went into service in August and September. It was
17 completed several weeks ahead of schedule.

18 **Q: Are all of the bills associated with the project now paid?**

19 **A:** No. The Company has remaining \$972,000 to be paid. This is the final contractor
20 milestone payment. It was being held pending final resolution of several issues. The
21 issues have been resolved and final payment will be made this month. The \$972,000 was
22 included in plant in service in the true-up. It was included because it was a liability that
23 the Company owed.

1 **Q: Are there any other capital projects anticipated with the wind project after**
2 **September?**

3 A: Yes. Several other projects will be completed in 2007 that are associated with the wind
4 project. One is a transmission interconnection project and another is the development of
5 an office facility. The Company is not seeking recovery of the costs associated with
6 these capital projects as a part of this true-up proceeding. These will be included in its
7 next rate case.

8 **Q: Are all of the adjustments made in the true-up filing consistent with the**
9 **Commission's order in this proceeding and consistent with the matching principles**
10 **established in rate cases before this commission?**

11 A: Yes. As set out on page 30 in the Regulatory Plan Stipulation and Agreement, the parties
12 agreed to true up certain items. Those items included revenues including off-system
13 sales, fuel prices and purchased power costs, payroll and payroll related benefits, plant-
14 in-service, property taxes, depreciation and other items typically included in true-up
15 proceedings. The Company followed those guidelines.

16 **Q: Have any new issues developed as a result of the true-up positions?**

17 A: Yes. I believe several issues may have occurred as a result of the true-up proceeding.
18 One of the issues may deal with the payroll annualization and the employee complements
19 used in the annualization. A second issue deals with the amount of plant to be included
20 in the wind project, and a third issue deals with the determination of the off-balance sheet
21 items associated with calculating the amortization amount.

22 **Q: Please explain the payroll annualization adjustment that was made for employee**
23 **complements and how it was used in the true-up?**

1 A: A typical employee payroll annualization used in setting rates looks at an employee count
2 at the end of the test period and uses the level of employees and their current wage and
3 salary levels to determine an annual payroll dollar amount. Many other items, like
4 overtime, pay differentials, vacations, etc. are also looked at, but essentially, the payroll
5 annualization is based on test period ending employee complements. Because of the
6 circumstances surrounding the last several months of the test period, it is not appropriate
7 to use this type of method. KCPL has experienced reductions in employee levels during
8 the year with the most significant changes occurring in April and August/September
9 2006. As a result, the employee levels at the end of September are temporarily far below
10 the employee level expected to be required in the future and what has been experienced
11 in the past. The Company experienced over 50 retirements in August and September.
12 The employee complements were more than 65 below the budget levels. The Company
13 had anticipated these retirements and departures, and filled many of the positions by the
14 end of September, but many of the new hires had not yet reported for duty. Several had
15 start dates beyond September 30, 2006, but had been hired prior to that date. As a result,
16 the payroll adjustment in the true-up includes both employees currently at the job sites
17 throughout the Company and employees hired, but not yet at the job sites.

18 **Q: Can you quantify the employee counts and how they were used in the payroll**
19 **annualization?**

20 A: Yes. At the end of September, the Company had full time equivalent employees of 2110
21 who were at the job sites. The Company had outstanding 113 employees who had offers
22 extended and accepted, but had not yet reported to the job site. Five of those 113 offers
23 were made after September 30th. The sum of 2,110 and 113 (i.e. 2,223) was the basis for

1 the payroll annualization the Company used in the true-up. These 113 employees will be
2 reporting at job sites throughout October and November. Since September 30th, and up
3 through November 6th, the Company has brought on board 66 of the 113 employees, an
4 additional 10 employees have a specified start date, and 29 employees are pending
5 awaiting final clearance on the medical and background checks. Also, 8 of those
6 employees declined the job after they had accepted.

7 **Q: By including the 113 employees in the payroll annualization, do you believe that this**
8 **violates the matching principle or any other ratemaking principle?**

9 A. No. Including the 113 employees in the payroll annualization simply recognizes that we
10 have had people leave the Company and we must replace those jobs. All of the positions
11 will be filled by the time the rates go into effect.

12 **Q: It appears that with the current employee complements at the job sites and the**
13 **offers accepted of 113, that you exceed the budget target levels. Is this correct?**

14 A: Yes. We have determined that our employee levels will exceed those initially set out in
15 the target guidelines. As many other work forces are facing, KCPL's workforce is aging
16 and the need to hire, train and replace is a fact of life. Included as Schedule TMR – 4 is a
17 graph demonstrating the swings that have been experienced for the last several years.

18 **Q: Can you explain your understanding of the wind project capital issues?**

19 A: As I understand it, this issue deals with the plant in service amount to be included in the
20 wind project. Because we had retained an amount pending final resolution of the issues
21 dealing with the wind project, the Staff plans to exclude those amounts from rate base
22 treatment and inclusion in the overall rate requirements. This was previously addressed
23 in my testimony above and is the \$972,000 amount.

1 **Q: Does the Company agree with Staff's position?**

2 A: No. The Company has incurred the liability for this amount. Proper accounting
3 treatment recognizes the liability when it is incurred and therefore inclusion in rate base
4 is appropriate. Additionally, since the pending issues are resolved and the payment will
5 be made this month, Staff's concern is now moot.

6 **Q: The last issue that I am aware of deals with the treatment of off-balance sheet items**
7 **used in the calculation of the amortization amount. I think this is an issue where**
8 **both Staff and the Company are in agreement and where the Office of the Public**
9 **Counsel disagrees. Can you explain your understanding of the issue?**

10 A. It is my understanding that this issue involves the Standard and Poors (S&P) credit
11 metrics and how off-balance sheet items are treated. Off-balance sheet items like
12 purchase power contracts and operating leases that the Company has entered into are
13 treated like debt in determining the appropriate amount of credit requirements. Because
14 these are contracted amounts, with no specific debt assigned to them, S&P determines the
15 amount by determining the present value of the future payments. In the case of purchase
16 power contracts, a risk factor percentage is also applied. Already presented in testimony
17 is the present value based on S&P's calculation using a 6.1% discount rate. The 6.1%
18 discount rate is based on KCPL's current cost of long-term debt. Also, presented in
19 testimony is the risk factor that is applied to the present value in determining the debt
20 equivalent for the purchase power off-balance sheet items. S&P uses 50% risk factor in
21 valuing KCPL's purchase power off-balance sheet items. They had previously made an
22 error in reporting the percentage to be used as 30%. This was later corrected to 50%. It
23 is my understanding the S&P shows in its reporting that the risk factor can range from a

1 percentage of 10% to 100%. The Office of the Public Counsel believes it is appropriate
2 to use the lowest level and therefore recommends using a 10% risk factor. Staff and the
3 Company recommend using 50%.

4 **Q: If the Office of the Public Counsel position is accepted, what will be the consequence**
5 **to the Company?**

6 A: As described in the Surrebuttal Testimony of KCPL witness Michael Cline, if the
7 Commission were to adopt Public Counsel's position, amortization would be determined
8 using a lower level of debt than the level of debt actually used by S&P in determining the
9 Company's credit ratios. This, in turn, would result in the Company failing to meet the
10 thresholds that S&P has established.

11 **Q: Does that conclude your testimony?**

12 A: Yes, it does.


In the Matter of the Application of Kansas City)
Power & Light Company to Modify Its Tariff to) Case No. ER-2006-0314
Begin the Implementation of Its Regulatory Plan)

STATE OF MISSOURI)
) **SS**
COUNTY OF JACKSON)

1. My name is Tim M. Rush. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Director, Regulatory Affairs.

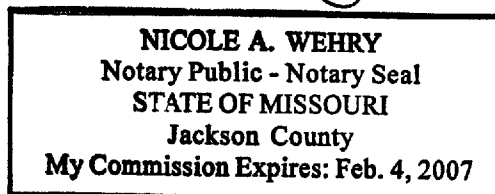
2. Attached hereto and made a part hereof for all purposes is my Direct True-Up Testimony on behalf of Kansas City Power & Light Company consisting of twelve (12) pages and Schedules TMR-1 through TMR-4, all of which having been prepared in written form for introduction into evidence in the above-captioned docket.

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


Tim M. Rush

Nicole A. Wenz
Notary Public

My commission expires: Feb. 4, 2007





MISSOURI REVENUE REQUIREMENT

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

<u>SCH 1</u>	SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
<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
<u>SCH 7</u>	SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
<u>SCH 8</u>	SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
<u>SCH 11</u>	SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
<u>SCH 12</u>	SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
<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>DEPR %</u>	JURISDICTIONAL DEPRECIATION RATES

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)
Highly Confidential or Proprietary information designated by "*** **"

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						8.68%	
1-010		RETAIL SALES	TSFR 2-014	924,112,292	(36,260,150)	887,852,142	486,519,528	42,210,000	528,729,528
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	14,322,263	(1,170,013)	13,152,250	7,342,475	0	7,342,475
1-012		BULK POWER SALES	TSFR 2-042	187,967,716	(54,420,290)	133,547,426	71,355,706	0	71,355,706
1-013		SALES FOR RESALE	TSFR 2-047	4,389,711	(14,964)	4,374,747	49,880	0	49,880
1-014		TOTAL OPERATING REVENUE		1,130,791,983	(91,865,417)	1,038,926,566	565,267,589	42,210,000	607,477,589
1-015									
1-016		OPERATING EXPENSES							
1-017	401	FUEL	TSFR 4-391	207,874,877	(31,149,520)	176,725,357	100,610,293	0	100,610,293
1-018	401	PURCHASED POWER	TSFR 4-393	61,262,760	(19,800,595)	41,462,165	23,393,075	0	23,393,075
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-395	355,820,121	35,847,690	391,667,811	212,785,395	268,413	213,053,809
1-020	403	DEPRECIATION EXPENSE	TSFR 5-162	138,042,948	(8,166,983)	129,875,965	70,042,654	0	70,042,654
1-021	404 -407	AMORTIZATION EXPENSE	TSFR 5-190	8,505,032	74,877	8,579,910	4,657,504	0	4,657,504
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	457,159	457,159	457,159	0	457,159
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	43,128	43,128	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	104,780,168	(34,692,687)	70,087,482	37,652,447	163,170	37,815,617
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-116	55,964,278	(3,223,698)	52,740,580	26,625,638	16,051,508	42,677,146
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		932,250,184	(60,610,629)	871,639,556	476,224,165	16,483,092	492,707,256
1-028									
1-029		NET ELECTRIC OPERATING INCOME		198,541,798	(31,254,788)	167,287,010	89,043,424	25,726,908	114,770,332
1-030									
1-031		RATE BASE							
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-347	4,904,212,773	299,907,696	5,204,120,469	2,814,380,019	0	2,814,380,019
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-171	2,294,631,617	21,209,342	2,315,840,959	1,283,050,564	0	1,283,050,564
1-034		NET PLANT		2,609,581,156	278,698,354	2,888,279,510	1,531,329,455	0	1,531,329,455
1-035		PLUS:							
1-036		WORKING CAPITAL	TSFR 15-043	51,587,483	20,920,219	72,507,683	40,604,096	(936,742)	39,667,354
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	22,952,973	(6,602,527)	16,350,446	16,350,446	0	16,350,446
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	18,657,187	(5,366,825)	13,290,362	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	505,387	(145,377)	360,010	0	0	0
1-040	182.3	PENSION REGULATORY ASSET	SAL & WAGES	13,944,624	14,097,751	28,042,375	15,318,302	0	15,318,302
** 1-041									**
1-042		REG ASSET - DSM PROGRAMS - MO	100 MO	143,556	2,253,108	2,396,664	2,396,664	0	2,396,664
1-043		REG ASSET - DSM PROGRAMS - KS	100 KS	153,109	1,464,502	1,617,611	0	0	0
1-044		REG ASSET - REGULATORY EXP - MO	100 MO	106,668	959,251	1,066,119	1,066,119	0	1,066,119
1-045		REG ASSET - REGULATORY EXP - KS	100 KS	106,907	760,625	867,532	0	0	0
1-046		REG ASSET - LED-LDI - MO	100 MO	0	1,012,306	1,012,306	1,012,306	0	1,012,306
1-047		REG ASSET - CORPDP-KCPL - MO	100 MO	0	876,304	876,304	876,304	0	876,304
** 1-048									**
1-049		JANUARY 2002 ICE STORM	100 MO	4,942,168	(3,421,501)	1,520,667	1,520,667	0	1,520,667
1-050		LESS:							
1-051	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-066	526,126,783	23,747,555	549,874,339	296,153,539	0	296,153,539
1-052	254	DEFERRED GAIN ON EMISSION CR	E1	64,363,747	93,295	64,457,042	36,690,550	0	36,690,550
1-053	252	CUST. ADVANCES FOR CONST - MO	100 MO	247,945	0	247,945	247,945	0	247,945
1-054		CUST. ADVANCES FOR CONST - KS	100 KS	3,275,341	0	3,275,341	0	0	0
1-055	235	CUSTOMER DEPOSITS - MO	100 MO	5,419,815	0	5,419,815	5,419,815	0	5,419,815
1-056		CUSTOMER DEPOSITS - KS	100 KS	1,893,397	0	1,893,397	0	0	0
1-057									
1-058		RATE BASE		2,125,723,353	283,356,573	2,409,079,926	1,272,764,516	(936,742)	1,271,827,775
1-059									
1-060		RATE OF RETURN		9.340%		6.944%	6.996%		9.024%
1-061									
1-062		ROE		12.088%		7.626%	7.722%		11.500%

NP

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 2 - ALLOCATION OF REVENUES
2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)
Highly Confidential or Proprietary information designated by "*** **"

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	486,860,947	(341,419)	486,519,528	486,519,528	42,210,000	528,729,528
2-011		GRT IN MO REVENUE	100 MO	39,213,355	(39,213,355)	0	0	0	0
2-012		TOTAL MISSOURI		526,074,302	(39,554,774)	486,519,528	486,519,528	42,210,000	528,729,528
2-013		KANSAS	100 KS	398,037,991	3,294,624	401,332,615	0	0	0
2-014		TOTAL RETAIL SALES		924,112,292	(36,260,150)	887,852,142	486,519,528	42,210,000	528,729,528
2-015									
2-016		MISCELLANEOUS REVENUE							
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	1,300,571	0	1,300,571	1,300,571	0	1,300,571
2-018		FORFEITED DISCOUNTS - KS	100 KS	878,816	0	878,816	0	0	0
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	1,125,780	0	1,125,780	1,125,780	0	1,125,780
2-020		MISCELLANEOUS SERVICES - KS	100 KS	767,604	0	767,604	0	0	0
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	(419,158)	0	(419,158)	(223,744)	0	(223,744)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	334,947	0	334,947	334,947	0	334,947
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	228,088	0	228,088	0	0	0
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	50,594	0	50,594	27,088	0	27,088
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	6,785	0	6,785	3,633	0	3,633
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	1,723,121	0	1,723,121	919,789	0	919,789
2-027	456	TRANS FOR OTHERS	D3	7,894,189	(1,170,013)	6,724,176	3,600,160	0	3,600,160
2-028		OTHER ELEC REVENUES - MO	100 MO	92,449	0	92,449	92,449	0	92,449
2-029		OTHER ELEC REVENUES - KS	100 KS	35,360	0	35,360	0	0	0
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	303,119	0	303,119	161,803	0	161,803
2-031		TOTAL MISCELLANEOUS REVENUE		14,322,263	(1,170,013)	13,152,250	7,342,475	0	7,342,475
2-032									
2-033		BULK POWER SALES							
2-034	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	12,643,444	793,501	13,436,945	7,194,213	0	7,194,213
2-035		FIRM BULK SALES (ENERGY)	E1	31,369,622	19,262,859	50,632,481	28,821,267	0	28,821,267
2-036		OTHER MISC & ADJUSTMENTS	E1	365,434	(365,434)	0	0	0	0
2-037		BULK SALES RECLASSIFIED AS TRANS REV	E1	(6,249,206)	(0)	(6,249,206)	(3,557,203)	0	(3,557,203)
** 2-038									**
** 2-039									**
2-040		SUBTOTAL BULK POWER SALES		181,718,510	(54,420,290)	127,298,220	68,009,847	0	68,009,847
2-041		REV ON TRANS. FOR KCPL	D3	6,249,206	0	6,249,206	3,345,859	0	3,345,859
2-042		TOTAL BULK POWER SALES		187,967,716	(54,420,290)	133,547,426	71,355,706	0	71,355,706
2-043									
2-044		SALES FOR RESALE (FERC JURIS CUST)							
2-045	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	4,296,548	(14,964)	4,281,584	0	0	0
2-046		TRANSMISSION FOR FERC WHSLE FIRM POWER	D3	93,163	0	93,163	49,880	0	49,880
2-047		TOTAL SALES FOR RESALE		4,389,711	(14,964)	4,374,747	49,880	0	49,880
2-048									
2-049		TOTAL ELECTRIC OPERATING REVENUE		1,130,791,983	(91,865,417)	1,038,926,566	565,267,589	42,210,000	607,477,589

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
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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	5,070,143	(198,910)	4,871,233	2,608,085	0	2,608,085
4-015		OTHER	D2	1,429,217	0	1,429,217	765,211	0	765,211
4-016		TOTAL ACCOUNT 500		6,499,360	(198,910)	6,300,450	3,373,295	0	3,373,295
4-017	501	FUEL							
4-018		LABOR	E1	5,020,230	291,357	5,311,587	3,023,487	0	3,023,487
4-019		OTHER							
4-020		COAL & FREIGHT	E1	137,883,408	0	137,883,408	78,486,663	0	78,486,663
4-021		SO2 PREMIUMS - KS	100 KS	(327,000)	0	(327,000)	0	0	0
4-022		SO2 PREMIUMS - MO	100 MO	(400,000)	0	(400,000)	(400,000)	0	(400,000)
4-023		OIL	E1	4,176,582	0	4,176,582	2,377,414	0	2,377,414
4-024		GAS	E1	581,759	0	581,759	331,152	0	331,152
4-025		FUEL HAND, LIMESTONE & OTHER	E1	4,206,003	282,828	4,488,831	2,555,154	0	2,555,154
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0
4-027		REP. POWER OUTAGE ACCRUAL	E1	3,244,000	356,000	3,600,000	2,049,209	0	2,049,209
4-028		REP. POWER OUTAGE REVERSAL	E1	(3,800,000)	0	(3,800,000)	(2,163,054)	0	(2,163,054)
4-029		UNIT TRAIN - DEPRECIATION	TSFR 5-017	0	0	0	0	0	0
4-030		FUEL ADJ FOR NORMALIZATIONS	E1	0	(32,084,998)	(32,084,998)	(18,263,578)	0	(18,263,578)
4-031		SUBTOTAL OTHER		145,564,752	(31,446,170)	114,118,582	64,972,960	0	64,972,960
4-032		TOTAL ACCOUNT 501		150,584,982	(31,154,813)	119,430,169	67,996,447	0	67,996,447
4-033	502	STEAM EXPENSES							
4-034		LABOR	D1	7,026,633	407,615	7,434,248	3,980,337	0	3,980,337
4-035		OTHER	D2	5,657,006	0	5,657,006	3,028,792	0	3,028,792
4-036		TOTAL ACCOUNT 502		12,683,639	407,615	13,091,254	7,009,129	0	7,009,129
4-037	503	STEAM FROM OTHER SOURCES							
4-038		LABOR	E1	0	0	0	0	0	0
4-039		OTHER	E1	0	0	0	0	0	0
4-040		TOTAL ACCOUNT 503		0	0	0	0	0	0
4-041	505	ELECTRIC EXPENSES TURBOGEN							
4-042		LABOR	D1	5,487,103	318,453	5,805,556	3,108,326	0	3,108,326
4-043		OTHER	D2	1,289,454	0	1,289,454	690,380	0	690,380
4-044		TOTAL ACCOUNT 505		6,776,556	318,453	7,095,009	3,798,706	0	3,798,706
4-045	506	MISC STEAM POWER EXPENSES							
4-046		LABOR	D1	4,499,880	261,134	4,761,014	2,549,073	0	2,549,073
4-047		OTHER	D2	4,383,747	0	4,383,747	2,347,082	0	2,347,082
4-048		TOTAL ACCOUNT 506		8,883,627	261,134	9,144,761	4,896,155	0	4,896,155
4-049	507	RENTS							
4-050		LABOR	D1	0	0	0	0	0	0
4-051		OTHER	D2	377,605	0	377,605	202,172	0	202,172
4-052		TOTAL ACCOUNT 507		377,605	0	377,605	202,172	0	202,172
4-053		TOTAL OPERATION		185,805,769	(30,366,521)	155,439,248	87,275,904	0	87,275,904
4-054									
4-055		MAINTENANCE							
4-056	510	SUPERVISION AND ENGINEERING							
4-057		LABOR	D1	2,196,369	126,396	2,322,765	1,243,621	0	1,243,621
4-058		OTHER	D2	369,652	130,014	499,666	267,524	0	267,524
4-059		TOTAL ACCOUNT 510		2,566,021	256,410	2,822,431	1,511,145	0	1,511,145
4-060	511	MAINTENANCE OF STRUCTURES							
4-061		LABOR	D1	1,065,243	61,824	1,127,067	603,438	0	603,438
4-062		OTHER	D2	2,407,342	(220,825)	2,186,517	1,170,673	0	1,170,673

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4-063		TOTAL ACCOUNT 511		3,472,585	(159,001)	3,313,584	1,774,111	0	1,774,111
4-064	512	MAINTENANCE OF BOILER PLANT							
4-065		LABOR	D1	8,172,339	471,751	8,644,090	4,628,093	0	4,628,093
4-066		OTHER	D2	16,486,393	2,424,996	18,911,389	10,125,260	0	10,125,260
4-067		TOTAL ACCOUNT 512		24,658,731	2,896,747	27,555,478	14,753,353	0	14,753,353
4-068	513	MAINTENANCE OF ELECTRIC PLANT							
4-069		LABOR	D1	2,055,771	119,310	2,175,081	1,164,550	0	1,164,550
4-070		OTHER	D2	5,136,774	120,938	5,257,712	2,815,008	0	2,815,008
4-071		TOTAL ACCOUNT 513		7,192,545	240,248	7,432,793	3,979,558	0	3,979,558
4-072	514	MAINTENANCE MISCELLANEOUS							
4-073		LABOR	D1	59,430	3,449	62,879	33,666	0	33,666
4-074		OTHER	D2	142,487	(12,066)	130,421	69,828	0	69,828
4-075		TOTAL ACCOUNT 514		201,917	(8,617)	193,300	103,494	0	103,494
4-076		TOTAL MAINTENANCE		38,091,800	3,225,787	41,317,587	22,121,660	0	22,121,660
4-077									
4-078		TOTAL STEAM POWER EXPENSES		223,897,569	(27,140,734)	196,756,835	109,397,564	0	109,397,564
4-079									
4-080		NUCLEAR POWER GENERATION							
4-081		OPERATION							
4-082	517	SUPERVISION AND ENGINEERING							
4-083		LABOR	D1	4,655,599	192,460	4,848,059	2,595,677	0	2,595,677
4-084		OTHER	D2	702,430	0	702,430	376,085	0	376,085
4-085		TOTAL ACCOUNT 517		5,358,029	192,460	5,550,489	2,971,762	0	2,971,762
4-086	518	FUEL							
4-087		LABOR	E1	0	0	0	0	0	0
4-088		OTHER							
4-089		NUCLEAR FUEL-NET AMORTIZATION	E1	13,374,170	0	13,374,170	7,612,910	0	7,612,910
4-090		DOE DECONTAM. & DECOM.	E1	731,816	0	731,816	416,568	0	416,568
4-091		NUCLEAR FUEL-DISPOSAL	E1	3,818,551	0	3,818,551	2,173,614	0	2,173,614
4-092		COST OF OIL	E1	141,909	0	141,909	80,778	0	80,778
4-093		TOTAL OTHER		18,066,445	0	18,066,445	10,283,870	0	10,283,870
4-094		TOTAL ACCOUNT 518		18,066,445	0	18,066,445	10,283,870	0	10,283,870
4-095	519	COOLANTS AND WATER							
4-096		LABOR	D1	1,266,472	52,355	1,318,827	706,107	0	706,107
4-097		OTHER	D2	823,696	0	823,696	441,011	0	441,011
4-098		TOTAL ACCOUNT 519		2,090,168	52,355	2,142,523	1,147,118	0	1,147,118
4-099	520	STEAM EXPENSES							
4-100		LABOR	D1	6,667,085	275,613	6,942,698	3,717,158	0	3,717,158
4-101		OTHER	D2	2,813,173	0	2,813,173	1,506,188	0	1,506,188
4-102		TOTAL ACCOUNT 520		9,480,259	275,613	9,755,872	5,223,347	0	5,223,347
4-103	523	ELECTRIC EXPENSES							
4-104		LABOR	D1	789,799	32,650	822,449	440,344	0	440,344
4-105		OTHER	D2	(27,564)	0	(27,564)	(14,758)	0	(14,758)
4-106		TOTAL ACCOUNT 523		762,235	32,650	794,885	425,586	0	425,586
4-107	524	MISCELLANEOUS							
4-108		LABOR	D1	9,516,107	393,390	9,909,497	5,305,598	0	5,305,598
4-109		WOLF CREEK DECOMMISSIONING - MO	100 MO	2,303,856	(1,022,592)	1,281,264	1,281,264	0	1,281,264
4-110		WOLF CREEK DECOMMISSIONING - KS	100 KS	1,248,732	1,143,728	2,392,460	0	0	0
4-111		WOLF CREEK DECOMMISSIONING - FERC	100 WS	26,732	27,423	54,155	0	0	0
4-112		WOLF CREEK OUTAGE ACCRUAL	D2	2,780,000	100,000	2,880,000	1,541,968	0	1,541,968
4-113		WOLF CREEK OUTAGE REVERSAL	D2	(3,984,195)	0	(3,984,195)	(2,133,160)	0	(2,133,160)
** 4-114									**
** 4-115									**
4-116		OTHER	D2	8,615,064	0	8,615,064	4,612,552	0	4,612,552

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4-117	525	TOTAL ACCOUNT 524		21,165,514	1,667,354	22,832,868	11,267,440	0	11,267,440
4-118		RENTS							
4-119		LABOR	D1	0	0	0	0	0	0
4-120		OTHER	D2	0	0	0	0	0	0
4-121		TOTAL ACCOUNT 525		0	0	0	0	0	0
4-122		TOTAL OPERATION		56,922,650	2,220,432	59,143,082	31,319,123	0	31,319,123
4-123		MAINTENANCE							
4-124	528	SUPERVISION AND ENGINEERING							
4-125		LABOR	D1	2,507,061	103,640	2,610,701	1,397,783	0	1,397,783
4-126		OTHER	D2	2,502,669	0	2,502,669	1,339,943	0	1,339,943
4-127		TOTAL ACCOUNT 528		5,009,730	103,640	5,113,370	2,737,726	0	2,737,726
4-128	529	MAINTENANCE OF STRUCTURES							
4-129		LABOR	D1	1,654,730	68,406	1,723,136	922,576	0	922,576
4-130		OTHER	D2	190,687	0	190,687	102,095	0	102,095
4-131		TOTAL ACCOUNT 529		1,845,417	68,406	1,913,823	1,024,671	0	1,024,671
4-132	530	MAINTENANCE OF REACTOR PLANT							
4-133		LABOR	D1	1,712,398	70,790	1,783,188	954,729	0	954,729
4-134		WOLF CREEK OUTAGE ACCRUAL	D2	7,162,272	724,000	7,886,272	4,222,353	0	4,222,353
4-135		WOLF CREEK OUTAGE REVERSAL	D2	(9,642,519)	0	(9,642,519)	(5,162,657)	0	(5,162,657)
4-136	531	OTHER	D2	7,196,000	0	7,196,000	3,852,777	0	3,852,777
4-137		TOTAL ACCOUNT 530		6,428,151	794,790	7,222,941	3,867,202	0	3,867,202
4-138		MAINTENANCE OF ELECTRIC PLANT							
4-139		LABOR	D1	1,613,510	66,702	1,680,212	899,595	0	899,595
4-140	532	OTHER	D2	2,101,462	0	2,101,462	1,125,134	0	1,125,134
4-141		TOTAL ACCOUNT 531		3,714,972	66,702	3,781,674	2,024,729	0	2,024,729
4-142		MAINTENANCE OF MISC NUCLEAR PLANT							
4-143		LABOR	D1	1,002,080	41,425	1,043,505	558,698	0	558,698
4-144	546	OTHER	D2	1,014,869	0	1,014,869	543,367	0	543,367
4-145		TOTAL ACCOUNT 532		2,016,949	41,425	2,058,374	1,102,065	0	1,102,065
4-146		TOTAL MAINTENANCE		19,015,220	1,074,963	20,090,183	10,756,393	0	10,756,393
4-147		TOTAL NUCLEAR POWER EXPENSES		75,937,869	3,295,395	79,233,264	42,075,516	0	42,075,516
4-148		OTHER POWER GENERATION EXPENSE							
4-149		OPERATION							
4-150	546	SUPERVISION AND ENGINEERING							
4-151		LABOR	D1	640,265	37,159	677,424	362,697	0	362,697
4-152		OTHER	D2	894,353	0	894,353	478,842	0	478,842
4-153		TOTAL ACCOUNT 546		1,534,619	37,159	1,571,778	841,538	0	841,538
4-154	547	FUEL							
4-155		OIL	E1	1,065,811	0	1,065,811	606,686	0	606,686
4-156		GAS	E1	37,987,711	0	37,987,711	21,623,549	0	21,623,549
4-157		FUEL HANDLING & OTHER							
4-158	548	LABOR	E1	91,201	5,293	96,494	54,927	0	54,927
4-159		OTHER	E1	78,727	0	78,727	44,813	0	44,813
4-160		TOTAL ACCOUNT 547		39,223,450	5,293	39,228,743	22,329,975	0	22,329,975
4-161		GENERATION EXPENSES							
4-162	549	LABOR	D1	325,093	18,867	343,960	184,158	0	184,158
4-163		OTHER	D2	95,670	0	95,670	51,222	0	51,222
4-164		TOTAL ACCOUNT 548		420,763	18,867	439,630	235,381	0	235,381
4-165		MISC OTHER PWR GEN EXP							
4-166	549	LABOR	D1	95,151	5,522	100,673	53,901	0	53,901
4-167		OTHER	D2	28,865	0	28,865	15,454	0	15,454

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4-171		TOTAL ACCOUNT 549		124,016	5,522	129,538	69,355	0	69,355
4-172	550	RENTS							
4-173		LABOR	D1	0	0	0	0	0	0
4-174		OTHER	D2	0	0	0	0	0	0
4-175		TOTAL ACCOUNT 550		0	0	0	0	0	0
4-176		TOTAL OPERATION		41,302,848	66,841	41,369,689	23,476,250	0	23,476,250
4-177									
4-178		MAINTENANCE							
4-179	551	SUPERVISION AND ENGINEERING							
4-180		LABOR	D1	15,550	903	16,453	8,809	0	8,809
4-181		OTHER	D2	176	656	832	446	0	446
4-182		TOTAL ACCOUNT 551		15,727	1,559	17,286	9,255	0	9,255
4-183	552	MAINTENANCE OF STRUCTURES							
4-184		LABOR	D1	26,512	1,539	28,051	15,018	0	15,018
4-185		OTHER	D2	41,112	16,268	57,380	30,722	0	30,722
4-186		TOTAL ACCOUNT 552		67,624	17,807	85,431	45,740	0	45,740
4-187	553	GENERATING AND ELECTRIC EQUIP							
4-188		LABOR	D1	136,596	7,928	144,524	77,379	0	77,379
4-189		OTHER	D2	259,198	2,558,555	2,817,753	1,508,640	0	1,508,640
4-190		TOTAL ACCOUNT 553		395,794	2,566,483	2,962,277	1,586,019	0	1,586,019
4-191	554	MTCE OF MISC OTHER PWR GEN PLT							
4-192		LABOR	D1	11,667	677	12,344	6,609	0	6,609
4-193		OTHER	D2	11,392	3,306	14,698	7,869	0	7,869
4-194		TOTAL ACCOUNT 554		23,058	3,983	27,041	14,478	0	14,478
4-195		TOTAL MAINTENANCE		502,203	2,589,832	3,092,035	1,655,492	0	1,655,492
4-196									
4-197		TOTAL OTHER POWER GENERATION EXPENSES		41,805,051	2,656,673	44,461,724	25,131,742	0	25,131,742
4-198									
4-199		OTHER POWER SUPPLY EXPENSES							
4-200	555	PURCHASED POWER							
4-201		DEMAND(CAPACITY)	D1	10,967,451	(4,810,850)	6,156,601	3,296,385	0	3,296,385
4-202		ENERGY	E1	50,295,309	(14,989,945)	35,305,364	20,096,691	0	20,096,691
4-203		TOTAL ACCOUNT 555		61,262,760	(19,800,595)	41,462,165	23,393,075	0	23,393,075
4-204	556	SYSTEM CONTROL & LOAD DISPATCH							
4-205		LABOR	D1	2,333,757	18,980	2,352,737	1,259,668	0	1,259,668
4-206		OTHER	D1	605,544	0	605,544	324,212	0	324,212
4-207		TOTAL ACCOUNT 556		2,939,301	18,980	2,958,281	1,583,880	0	1,583,880
4-208	557	OTHER EXPENSES							
4-209		LABOR	PROD PLANT	3,665,588	210,981	3,876,569	2,118,024	0	2,118,024
4-210		OTHER	PROD PLANT	1,500,575	(2,045)	1,498,530	818,745	0	818,745
4-211		TOTAL ACCOUNT 557		5,166,163	208,936	5,375,099	2,936,769	0	2,936,769
4-212									
4-213		TOTAL OTHER POWER SUPPLY EXPENSES		69,368,224	(19,572,679)	49,795,545	27,913,725	0	27,913,725
4-214									
4-215		TOTAL PRODUCTION OPERATIONS		353,399,490	(47,651,927)	305,747,563	169,985,001	0	169,985,001
4-216									
4-217		TOTAL PRODUCTION MAINTENANCE		57,609,223	6,890,582	64,499,805	34,533,545	0	34,533,545
4-218									
4-219		TOTAL POWER PRODUCTION EXPENSES		411,008,713	(40,761,345)	370,247,368	204,518,546	0	204,518,546
4-220									
4-221		TRANSMISSION EXPENSES							
4-222		OPERATION							
4-223	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	5,932,177	(20,811)	5,911,366	3,090,392	0	3,090,392
4-224	561	LOAD DISPATCHING	TRAN PLANT	642,572	30,178	672,750	351,706	0	351,706

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4-225	562	STATION EXPENSES	353	195,166	4,823	199,989	108,062	0	108,062
4-226	563	OVERHEAD LINE EXPENSES	D3	247,566	1,642	249,208	133,427	0	133,427
4-227	564	UG LINE EXPENSES	D3	1,096	35	1,131	606	0	606
4-228	565	TRANSMISSION OF ELEC. BY OTHERS	D3	2,386,931	0	2,386,931	1,277,976	0	1,277,976
4-229	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	1,617,443	46,349	1,663,792	869,811	0	869,811
4-230	567	RENTS	D3	2,808,238	0	2,808,238	1,503,546	0	1,503,546
4-231		TOTAL OPERATION		13,831,189	62,216	13,893,405	7,335,525	0	7,335,525
4-232									
4-233		MAINTENANCE							
4-234	568	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	315	0	315	165	0	165
4-235	569	STRUCTURES	352	25,130	0	25,130	13,537	0	13,537
4-236	570	STATION EQUIPMENT	353	727,257	19,008	746,265	403,236	0	403,236
4-237	571	OVERHEAD LINES	D3	1,167,031	2,071	1,169,102	625,943	0	625,943
4-238	572	UNDERGROUND LINES	D3	22,375	226	22,601	12,101	0	12,101
4-239		TOTAL MAINTENANCE		1,942,107	21,305	1,963,412	1,054,981	0	1,054,981
4-240									
4-241		TOTAL TRANSMISSION EXPENSES		15,773,296	83,521	15,856,817	8,390,506	0	8,390,506
4-242									
4-243		DISTRIBUTION EXPENSES							
4-244		OPERATION							
4-245	581	LOAD DISPATCHING	DIST PLANT	1,193,725	62,545	1,256,270	670,587	0	670,587
4-246	582	STATION EXPENSES	362	31,244	2,255	33,499	19,035	0	19,035
4-247	583	OVERHEAD LINE EXPENSES	365	2,578,926	131,505	2,710,431	1,496,499	0	1,496,499
4-248	584	UNDERGROUND LINE EXPENSES	367	3,218,847	86,403	3,305,250	1,672,837	0	1,672,837
4-249	585	STREET LIGHTING & SIGNAL SYSTEMS	373	125,736	8,188	133,924	29,433	0	29,433
4-250	586	METER EXPENSES	370	1,244,583	81,738	1,326,321	727,311	0	727,311
4-251	587	CUSTOMER INSTALLATIONS	371	636,176	33,971	670,147	490,265	0	490,265
4-252	589	RENTS	DIST PLANT	932,100	0	932,100	497,548	0	497,548
4-253		SUBTOTAL OPERATIONS		9,961,337	406,605	10,367,942	5,603,516	0	5,603,516
4-254	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	2,231,745	112,942	2,344,687	1,267,222	0	1,267,222
4-255	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	13,470,388	198,740	13,669,128	7,387,693	0	7,387,693
4-256		TOTAL OPERATIONS		25,663,470	718,287	26,381,757	14,258,431	0	14,258,431
4-257									
4-258		MAINTENANCE							
4-259	591	STRUCTURES	361	518,667	3,676	522,343	263,990	0	263,990
4-260	592	STATION EQUIPMENT	362	1,137,943	43,762	1,181,705	671,481	0	671,481
4-261	593	OVERHEAD LINES	365	16,350,284	209,312	16,559,596	9,142,980	0	9,142,980
4-262		2002 ICE STORM AMORTIZATION	100 MO	4,562,002	0	4,562,002	4,562,002	0	4,562,002
4-263	594	UNDERGROUND LINES	367	1,865,924	80,161	1,946,085	984,943	0	984,943
4-264	595	LINE TRANSFORMERS	368	1,225,118	67,052	1,292,170	750,700	0	750,700
4-265	596	STREET LIGHTING & SIGNAL SYSTEM	373	1,427,762	21,311	1,449,073	318,469	0	318,469
4-266	597	METERS	370	553,751	35,593	589,344	323,177	0	323,177
4-267		SUBTOTAL MAINTENANCE		27,641,451	460,867	28,102,318	17,017,743	0	17,017,743
4-268	598	MISC. DISTRIBUTION PLANT	DIST MTC	267,003	10,694	277,697	168,163	0	168,163
4-269	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	302,272	19,383	321,655	194,783	0	194,783
4-270		TOTAL MAINTENANCE		28,210,727	490,944	28,701,671	17,380,689	0	17,380,689
4-271									
4-272		TOTAL DISTRIBUTION EXPENSES		53,874,197	1,209,231	55,083,428	31,639,120	0	31,639,120
4-273									
4-274		CUSTOMER ACCOUNTS EXPENSES							
4-275	901	SUPERVISION	C2	739,668	(14,568)	725,100	387,967	0	387,967
4-276	902	METER READING EXPENSES	C2	6,615,418	38,092	6,653,510	3,559,985	0	3,559,985
4-277	903	CUST RECORDS & COLLECTION EXP	C2	11,049,856	659,678	11,709,534	6,265,229	0	6,265,229
4-278	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	1,004,102	2,087,137	3,091,239	3,091,239	268,413	3,359,652

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4-279		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	404,571	852,873	1,257,444	0	0	0
4-280		TOTAL ACCOUNT 904		1,408,673	2,940,010	4,348,682	3,091,239	268,413	3,359,652
4-281	905	MISCELLANEOUS OPERATING EXP.	C2	7,221	3,932,091	3,939,312	2,107,743	0	2,107,743
4-282		TOTAL CUST. ACCT. EXPENSES		19,820,835	7,555,303	27,376,138	15,412,163	268,413	15,680,576
4-283									
4-284		CUSTOMER SERVICES & INFO. EXP							
4-285	907	CUSTOMER SVC. SUPERVISION EXPENSE	C2	186	8	194	104	0	104
4-286	908	CUSTOMER ASSISTANCE EXPENSE	C2	1,460,217	9,900	1,470,117	786,591	0	786,591
4-287		PUBLIC INFORMATION	C2	0	0	0	0	0	0
4-288	909	INFORM & INSTRUCT ADVERTISING	C1	0	0	0	0	0	0
4-289	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	2,367	14	2,381	1,274	0	1,274
4-290		AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	239,667	239,667	239,667	0	239,667
4-291		AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	161,761	161,761	0	0	0
4-292		TOTAL CUST SERVICES & INFO EXP		1,462,770	411,350	1,874,120	1,027,636	0	1,027,636
4-293									
4-294		SALES EXPENSES							
4-295	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	0	0	0	0	0	0
4-296		DEMONSTRATION & SELLING EXP. - WHOLESALE	100 WS	0	0	0	0	0	0
4-297		DEMONSTRATION & SELLING EXP. - GENERAL	C2	532,394	(4,992)	527,402	282,188	0	282,188
4-298	913	ADVERTISING	C1	360	(32)	328	175	0	175
4-299	916	MISC. SALES EXPENSE - RETAIL	C1	478,753	10,192	488,945	261,618	0	261,618
4-300	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0	(541)	(541)	0	0	0
4-301									
4-302		TOTAL SALES EXPENSE		1,011,507	4,627	1,016,134	543,981	0	543,981
4-303									
4-304		TOTAL CUST ACCTS, CUST SERV, & SALES		22,295,112	7,971,280	30,266,392	16,983,781	268,413	17,252,194
4-305									
4-306		ADMINISTRATIVE & GENERAL EXPENSES							
4-307	920	SALARIES	SAL & WAGES	36,258,926	87,475	36,346,401	19,864,422	0	19,864,422
4-308	921	OFFICE EXPENSE	E2	2,290,014	(307,593)	1,982,421	1,130,834	0	1,130,834
4-309									
4-310									
4-311	922	ADMIN EXP TRANS - CR	E2	(2,721,743)	(68,442)	(2,790,185)	(1,591,607)	0	(1,591,607)
4-312	923	OUTSIDE SERVICES	E2	11,684,386	(3,947,057)	7,737,329	4,413,610	0	4,413,610
4-313	924	PROPERTY INSURANCE	TOTAL PLANT	2,507,375	0	2,507,375	1,355,985	0	1,355,985
4-314	925	INJURIES & DAMAGES	SAL & WAGES	9,025,832	2,814	9,028,646	4,931,948	0	4,931,948
4-315	926	EMPLOYEE BENEFITS							
4-316		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	16,234,803	19,149,018	35,383,821	19,328,608	0	19,328,608
4-317		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	3,837,793	446,920	4,284,713	2,340,548	0	2,340,548
4-318		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	19,471,333	731,243	20,202,576	11,035,769	0	11,035,769
4-319	926	TOTAL EMPLOYEE BENEFITS		39,543,929	20,327,181	59,871,110	32,704,925	0	32,704,925
4-320	928	REGULATORY EXPENSES							
4-321		COMMISSION ASSESSMENTS - MO	100 MO	743,381	0	743,381	743,381	0	743,381
4-322		COMMISSION ASSESSMENTS - KS	100 KS	520,038	0	520,038	0	0	0
4-323		COMMISSION ASSESSMENTS - FERC	100 WS	713,553	0	713,553	0	0	0
4-324		RATE CASE EXPENSE - MO	100 MO	529,720	550,262	1,079,982	1,079,982	0	1,079,982
4-325		RATE CASE EXPENSE - KS	100 KS	601,480	446,667	1,048,147	0	0	0
4-326		RATE CASE EXPENSE - FERC	100 WS	230,760	2,907	233,667	0	0	0
4-327		RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0
4-328		RATE DESIGN EXPENSE - KS	100 KS	0	0	0	0	0	0
4-329		RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0
4-330		MISC. REGULATORY FILINGS	D2	124,135	(287,865)	(163,730)	(87,662)	0	(87,662)
4-331		LOAD RESEARCH PROGRAM	100 MO	21,316	247	21,563	21,563	0	21,563
4-332		TOTAL REGULATORY EXPENSES		3,484,383	712,218	4,196,601	1,757,265	0	1,757,265

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4-333									
4-334		SUBTOTAL A & G EXPENSES		103,051,339	18,102,163	121,153,502	65,535,619	0	65,535,619
4-335									
4-336	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	1	0	1	1	0	1
4-337	930.1	GENERAL ADVERTISING	C1	1,728,008	(1,371,013)	356,995	191,016	0	191,016
4-338	930.2	MISCELLANEOUS EXPENSE							
4-339		EEI DUES	E2	262,163	(151,896)	110,267	62,900	0	62,900
4-340		EPRI RESEARCH SUBSCRIPTION	E2	2,345,594	0	2,345,594	1,337,999	0	1,337,999
4-341		OTHER MISCELLANEOUS EXPENSE	E2	4,536,941	(344,420)	4,192,521	2,391,543	0	2,391,543
4-342		TOTAL MISCELLANEOUS EXPENSE		7,144,698	(496,316)	6,648,382	3,792,441	0	3,792,441
4-343	931	RENTS	E2	7,287,856	57	7,287,913	4,157,249	0	4,157,249
4-344	933	FLEET UNIT/EQUIPMENT EXPENSE	392	239,184	142,205	381,389	202,771	0	202,771
4-345	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	2,555,353	17,792	2,573,145	1,377,714	0	1,377,714
4-346									
4-347		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		122,006,440	16,394,888	138,401,328	75,256,810	0	75,256,810
4-348									
4-349									
4-350		TOTAL ELECTRIC OPER & MAINT EXPENSES		624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
4-351									
4-352									
4-353									
4-354									
4-355									
4-356		RECAPS FOR CASH WORKING CAPITAL							
4-357		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-350	624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
4-358		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0
4-359		TOTAL O&M EXCL. O&M AMORTIZATIONS		624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
4-360									
4-361		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-149	75,937,869	3,295,395	79,233,264	42,075,516	0	42,075,516
4-362		LESS: NUCLEAR PROD PAYROLL							
4-363		ACCT 517	TSFR 4-083	4,655,599	192,460	4,848,059	2,595,677	0	2,595,677
4-364		ACCT 518	TSFR 4-087	0	0	0	0	0	0
4-365		ACCT 519	TSFR 4-096	1,266,472	52,355	1,318,827	706,107	0	706,107
4-366		ACCT 520	TSFR 4-100	6,667,085	275,613	6,942,698	3,717,158	0	3,717,158
4-367		ACCT 523	TSFR 4-104	789,799	32,650	822,449	440,344	0	440,344
4-368		ACCT 524	TSFR 4-108	9,516,107	393,390	9,909,497	5,305,598	0	5,305,598
4-369		ACCT 525	TSFR 4-119	0	0	0	0	0	0
4-370		ACCT 528	TSFR 4-126	2,507,061	103,640	2,610,701	1,397,783	0	1,397,783
4-371		ACCT 529	TSFR 4-130	1,654,730	68,406	1,723,136	922,576	0	922,576
4-372		ACCT 530	TSFR 4-134	1,712,398	70,790	1,783,188	954,729	0	954,729
4-373		ACCT 531	TSFR 4-140	1,613,510	66,702	1,680,212	899,595	0	899,595
4-374		ACCT 532	TSFR 4-144	1,002,080	41,425	1,043,505	558,698	0	558,698
4-375		TOTAL NUCLEAR PROD PAYROLL		31,384,841	1,297,431	32,682,272	17,498,266	0	17,498,266
4-376		LESS: NUCLEAR FUEL EXP -OTHER	TSFR 4-093	18,066,445	0	18,066,445	10,283,870	0	10,283,870
4-377		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL		26,486,583	1,997,964	28,484,547	14,293,380	0	14,293,380
4-378									
4-379		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-093	18,066,445	0	18,066,445	10,283,870	0	10,283,870
4-380		LESS: OIL	TSFR 4-092	141,909	0	141,909	80,778	0	80,778
4-381		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		17,924,536	0	17,924,536	10,203,092	0	10,203,092
4-382									
4-383									
4-384		RECAPS FOR SCHEDULE 1							
4-385		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-350	624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
4-386									

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4-387		FUEL							
4-388		ACCOUNT 501	TSFR 4-032	150,584,982	(31,154,813)	119,430,169	67,996,447	0	67,996,447
4-389		ACCOUNT 518	TSFR 4-094	18,066,445	0	18,066,445	10,283,870	0	10,283,870
4-390		ACCOUNT 547	TSFR 4-163	39,223,450	5,293	39,228,743	22,329,975	0	22,329,975
4-391		TOTAL FUEL		207,874,877	(31,149,520)	176,725,357	100,610,293	0	100,610,293
4-392									
4-393		PURCHASED POWER	TSFR 4-203	61,262,760	(19,800,595)	41,462,165	23,393,075	0	23,393,075
4-394									
4-395		O&M EXCL FUEL & PURCHASED POWER		355,820,121	35,847,690	391,667,811	212,785,395	268,413	213,053,809

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
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Schedule TMR-1 (NP)
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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
5-009		DEPRECIATION EXPENSES							
5-010		PRODUCTION							
5-011		STEAM PRODUCTION							
5-012	311	STRUCTURES & IMPROVEMENTS	D1	2,848,296	(18,937)	2,829,359	1,514,854	0	1,514,854
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	29,784	21,476	51,260	27,445	0	27,445
5-014		TOTAL ACCOUNT 311		2,878,080	2,539	2,880,619	1,542,299	0	1,542,299
5-015									
5-016	312	BOILER PLANT EQUIPMENT	D1	20,328,131	(489,924)	19,838,207	10,621,484	0	10,621,484
5-017		UNIT TRAINS	D2	0	0	0	0	0	0
5-018		AQC EQUIPMENT	D1	2,180,184	(957,599)	1,222,584	654,578	0	654,578
5-019		BOILER PLANT EQUIPMENT - H5	D1	2,768,861	(1,284,005)	1,484,856	795,000	0	795,000
5-020		TOTAL ACCOUNT 312		25,277,175	(2,731,528)	22,545,648	12,071,062	0	12,071,062
5-021									
5-022	314	TURBOGENERATOR UNITS	D1	6,023,457	1,112,967	7,136,424	3,820,880	0	3,820,880
5-023		TOTAL ACCOUNT 314		6,023,457	1,112,967	7,136,424	3,820,880	0	3,820,880
5-024									
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	2,608,588	263,491	2,870,079	1,536,656	0	1,536,656
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	431,926	(210,182)	221,744	118,723	0	118,723
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	469	305	773	414	0	414
5-028		TOTAL ACCOUNT 315		3,038,982	53,614	3,092,596	1,655,793	0	1,655,793
5-029									
5-030	316	MISC POWER PLANT EQUIPMENT	D1	896,882	(55,956)	840,926	450,236	0	450,236
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	26,914	(12,911)	14,003	7,497	0	7,497
5-032		TOTAL ACCOUNT 316		923,796	(68,867)	854,928	457,733	0	457,733
5-033									
5-034		TOTAL STEAM PRODUCTION		38,141,491	(1,631,275)	36,510,215	19,547,767	0	19,547,767
5-035									
5-036		NUCLEAR PRODUCTION							
5-037	321	STRUCTURES & IMPROVEMENTS	D1	12,276,172	(6,091,678)	6,184,493	3,311,211	0	3,311,211
5-038		MISSOURI GROSS AFDC	100 MO	590,437	(293,330)	297,107	297,107	0	297,107
5-039		TOTAL ACCOUNT 321		12,866,608	(6,385,008)	6,481,600	3,608,318	0	3,608,318
5-040									
5-041	322	REACTOR PLANT EQUIPMENT	D1	19,625,964	(8,632,326)	10,993,637	5,886,053	0	5,886,053
5-042		MISSOURI GROSS AFDC	100 MO	1,525,729	(672,392)	853,338	853,338	0	853,338
5-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0
5-044		TOTAL ACCOUNT 322		21,151,693	(9,304,718)	11,846,975	6,739,391	0	6,739,391
5-045									
5-046	323	TURBOGENERATOR UNITS	D1	5,158,286	(1,906,724)	3,251,562	1,740,904	0	1,740,904
5-047		MISSOURI GROSS AFDC	100 MO	181,986	(67,296)	114,690	114,690	0	114,690
5-048		TOTAL ACCOUNT 323		5,340,272	(1,974,019)	3,366,252	1,855,594	0	1,855,594
5-049									
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	3,995,024	(1,701,573)	2,293,450	1,227,926	0	1,227,926
5-051		MISSOURI GROSS AFDC	100 MO	198,927	(85,712)	113,215	113,215	0	113,215
5-052		TOTAL ACCOUNT 324		4,193,950	(1,787,285)	2,406,665	1,341,141	0	1,341,141
5-053									
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	2,109,507	(475,409)	1,634,098	874,905	0	874,905
5-055		MISSOURI GROSS AFDC	100 MO	35,888	(8,416)	27,472	27,472	0	27,472
5-056		TOTAL ACCOUNT 325		2,145,394	(483,824)	1,661,570	902,377	0	902,377
5-057									
5-058	328	REGULATORY DISALLOWANCES	D1	(3,934,044)	1,572,278	(2,361,767)	(1,264,503)	0	(1,264,503)
5-059		MISSOURI GROSS AFDC	100 MO	(257,104)	110,515	(146,588)	(146,588)	0	(146,588)
5-060		TOTAL ACCOUNT 328		(4,191,148)	1,682,793	(2,508,355)	(1,411,091)	0	(1,411,091)
5-061									
5-062		TOTAL NUCLEAR PRODUCTION		41,506,770	(18,252,062)	23,254,708	13,035,730	0	13,035,730

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5-063									
5-064		OTHER PRODUCTION - CT							
5-065	341	STRUCTURES - CT	D1	43,380	141,428	184,808	98,947	0	98,947
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	242,670	200,955	443,625	237,519	0	237,519
5-067	344	GENERATORS - CT	D1	8,875,148	1,890,394	10,765,541	5,763,929	0	5,763,929
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	359,298	215,090	574,388	307,530	0	307,530
5-069		TOTAL OTHER PRODUCTION - CT		9,520,496	2,447,867	11,968,363	6,407,926	0	6,407,926
5-070									
5-071		OTHER PRODUCTION - WIND							
5-072	341	STRUCTURES - WIND	D1	0	0	0	0	0	0
5-073	344	GENERATORS - WIND	D1	0	7,960,534	7,960,534	4,262,113	0	4,262,113
5-074	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0
5-075		TOTAL OTHER PRODUCTION - WIND		0	7,960,534	7,960,534	4,262,113	0	4,262,113
5-076									
5-077		TOTAL PRODUCTION PLANT DEPRECIATION		89,168,756	(9,474,937)	79,693,820	43,253,536	0	43,253,536
5-078									
5-079		TRANSMISSION							
5-080	352	STRUCTURES AND IMPROVEMENTS	352 SUB	78,423	(18,593)	59,830	32,131	0	32,131
5-081		MISSOURI GROSS AFDC	100 MO	213	(0)	213	213	0	213
5-082		TOTAL ACCOUNT 352		78,637	(18,593)	60,044	32,344	0	32,344
5-083									
5-084	353	STATION EQUIPMENT	353 SUB	3,233,248	(380,620)	2,852,627	1,536,332	0	1,536,332
5-085		MISSOURI GROSS AFDC	100 MO	12,517	(12)	12,504	12,504	0	12,504
5-086		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	172,042	(14,602)	157,440	84,294	0	84,294
5-087		TOTAL ACCOUNT 353		3,417,806	(395,235)	3,022,571	1,633,131	0	1,633,131
5-088									
5-089	354	TOWERS AND FIXTURES	354	96,310	(15,716)	80,594	43,150	0	43,150
5-090		TOTAL ACCOUNT 354		96,310	(15,716)	80,594	43,150	0	43,150
5-091									
5-092	355	POLES AND FIXTURES	355 SUB	3,228,096	239,662	3,467,758	1,764,180	0	1,764,180
5-093		MISSOURI GROSS AFDC	100 MO	126	(0)	126	126	0	126
5-094		TOTAL ACCOUNT 355		3,228,222	239,662	3,467,884	1,764,306	0	1,764,306
5-095									
5-096	356	OVERHEAD COND. & DEVICES	356 SUB	2,236,425	132,702	2,369,128	1,195,369	0	1,195,369
5-097		MISSOURI GROSS AFDC	100 MO	79	0	79	79	0	79
5-098		TOTAL ACCOUNT 356		2,236,505	132,702	2,369,207	1,195,448	0	1,195,448
5-099									
5-100	357	UNDERGROUND CONDUIT	357	53,289	(12,629)	40,660	21,769	0	21,769
5-101		TOTAL ACCOUNT 357		53,289	(12,629)	40,660	21,769	0	21,769
5-102									
5-103	358	UNDERGROUND COND. & DEVICES	358	60,971	11,009	71,979	38,538	0	38,538
5-104		TOTAL ACCOUNT 358		60,971	11,009	71,979	38,538	0	38,538
5-105									
5-106		TOTAL TRANSMISSION PLANT DEPREC.		9,171,738	(58,799)	9,112,939	4,728,687	0	4,728,687
5-107									
5-108		DISTRIBUTION							
5-109	361	STRUCTURES & IMPROVEMENTS	361	261,371	40,265	301,636	152,446	0	152,446
5-110									
5-111	362	STATION EQUIPMENT	362 SUB	3,077,160	(249,162)	2,827,999	1,610,321	0	1,610,321
5-112		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	101,661	(15,818)	85,843	44,573	0	44,573
5-113		TOTAL ACCOUNT 362		3,178,822	(264,980)	2,913,842	1,654,894	0	1,654,894
5-114									
5-115	364	POLES, TOWERS & FIXTURES	364	7,833,911	1,073,834	8,907,745	4,770,206	0	4,770,206
5-116	365	OVERHEAD COND. & DEVICES	365	3,970,086	(363,009)	3,607,077	1,991,560	0	1,991,560

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5-117	366	UNDERGROUND CONDUIT	366	2,205,072	(318,666)	1,886,406	1,007,208	0	1,007,208
5-118	367	UNDERGROUND COND. & DEVICES	367	6,304,573	(2,472,256)	3,832,318	1,939,594	0	1,939,594
5-119	368	LINE TRANSFORMERS	368	6,549,701	(70,450)	6,479,251	3,764,191	0	3,764,191
5-120	369	SERVICES	369	2,316,010	151,218	2,467,228	1,256,427	0	1,256,427
5-121	370	METERS	370	2,691,142	895,219	3,586,361	1,966,642	0	1,966,642
5-122	371	INSTALLATION ON CUST. PREMISES	371	877,889	(10,350)	867,539	634,673	0	634,673
5-123	373	STREET LIGHTING & SIGNAL SYSTEMS	373	1,086,225	214,858	1,301,083	285,945	0	285,945
5-124									
5-125		TOTAL DISTRIBUTION PLANT DEPREC.		37,274,802	(1,124,316)	36,150,486	19,423,786	0	19,423,786
5-126									
5-127		GENERAL PLANT							
5-128	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0
5-129	390	STRUCTURES & IMPROVEMENTS	PTD	1,133,543	190,677	1,324,220	716,411	0	716,411
5-130	391	OFFICE FURNITURE & EQUIPMENT	PTD	534,583	160,406	694,989	375,993	0	375,993
5-131	392	TRANSPORTATION EQUIPMENT	T&D	1,524,884	63,653	1,588,537	844,568	0	844,568
5-132	393	STORES EQUIPMENT	PTD	21,947	1,926	23,874	12,916	0	12,916
5-133	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	92,216	(8,752)	83,465	45,155	0	45,155
5-134	395	LABORATORY EQUIPMENT	PTD	143,745	17,031	160,776	86,981	0	86,981
5-135	396	POWER OPERATED EQUIPMENT	T&D	550,678	115,962	666,639	354,428	0	354,428
5-136									
5-137	397	COMMUNICATIONS EQUIPMENT	T&D	2,205,734	(247,726)	1,958,007	1,041,002	0	1,041,002
5-138		MISSOURI GROSS AFDC	100 MO	232	0	232	232	0	232
5-139		TOTAL ACCOUNT 397		2,205,965	(247,726)	1,958,239	1,041,234	0	1,041,234
5-140									
5-141	398	MISCELLANEOUS EQUIPMENT	PTD	8,434	(1,916)	6,518	3,526	0	3,526
5-142	399	OTHER TANGIBLE PROPERTY	100 MO	3,500,000	(3,500,000)	0	0	0	0
5-143									
5-144		TOTAL GENERAL PLANT DEPREC.		9,715,995	(3,208,739)	6,507,257	3,481,213	0	3,481,213
5-145									
5-146		TOTAL DEPRECIATION EXPENSES		145,331,292	(13,866,791)	131,464,502	70,887,222	0	70,887,222
5-147									
5-148		POWERPLANT TO GL DIFFERENCES							
5-149	MISC	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	(14,867)	14,867	0	0	0	0
5-150	MISC	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	(7,671,304)	7,671,304	0	0	0	0
5-151	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATED	D1	1,922,711	(1,922,711)	0	0	0	0
5-152		TOTAL POWERPLANT TO GL DIFFERENCES		(5,763,460)	5,763,460	0	0	0	0
5-153									
5-154		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT							
5-155									
5-156		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	0	0	0	0	0	0
5-157		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0
5-158		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-131	1,524,884	63,653	1,588,537	844,568	0	844,568
5-159									
5-160		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		1,524,884	63,653	1,588,537	844,568	0	844,568
5-161									
5-162		TOTAL DEPR NET OF CLEARING		138,042,948	(8,166,983)	129,875,965	70,042,654	0	70,042,654
5-163									
5-164		AMORTIZATIONS							
5-165		LIMITED TERM PLANT							
5-166	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	28,321	(0)	28,321	15,163	0	15,163
5-167		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	329,115	11,767	340,882	184,420	0	184,420
5-168		TOTAL LIMITED TERM PLANT		357,436	11,767	369,203	199,583	0	199,583
5-169									
5-170		OTHER ELECTRIC PLANT							

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5-171	405	MISC INTANGIBLE PLANT	303	7,602,893	0	7,602,893	4,114,875	0	4,114,875
5-172	405	OTHER PRODUCTION LAND RIGHTS	D1	625	485	1,110	594	0	594
5-173	405	TRANSMISSION LAND RIGHTS	350 LR	162,251	110,360	272,611	144,324	0	144,324
5-174	405	DISTRIBUTION LAND RIGHTS	360 LR	187,742	146,350	334,093	198,128	0	198,128
5-175		TOTAL OTHER ELECTRIC PLANT		7,953,511	257,195	8,210,706	4,457,921	0	4,457,921
5-176									
5-177		PLANT ACQUISITION ADJUSTMENTS							
5-178	407	IATAN NON-PLANT	100 MO	194,085	(194,085)	0	0	0	0
5-179			100 KS	0	0	0	0	0	0
5-180			100 MO	0	0	0	0	0	0
5-181		TOTAL PLANT ACQUISITION ADJUST.		194,085	(194,085)	0	0	0	0
5-182									
5-183		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	0	0	0	0	0	0
5-184									
5-185		CREDIT RATIO AMORTIZATIONS							
5-186		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0
5-187		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0
5-188		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	0	0	0
5-189									
5-190		TOTAL AMORTIZATIONS		8,505,032	74,877	8,579,910	4,657,504	0	4,657,504
5-191									
5-192		TOTAL DEPRECIATION & AMORTIZATIONS		146,547,980	(8,092,106)	138,455,874	74,700,158	0	74,700,158

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
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6-009		TAXES OTHER THAN INCOME TAXES-ELEC							
6-010									
6-011	408	PROPERTY TAX							
6-012		ELECTRIC	ELEC W/O W.C.	41,398,821	4,411,091	45,809,912	24,454,278	0	24,454,278
6-013		ELECTRIC - WOLF CREEK	D1	12,886,135	0	12,886,135	6,899,307	0	6,899,307
6-014		TOTAL PROPERTY TAX		54,284,956	4,411,091	58,696,047	31,353,585	0	31,353,585
6-015									
6-016	408	PAYROLL TAX							
6-017		STATE UNEMPLOYMENT	SAL & WAGES	15,974	0	15,974	8,726	0	8,726
6-018		FEDERAL UNEMPLOYMENT	SAL & WAGES	109,071	0	109,071	59,581	0	59,581
6-019		FICA	SAL & WAGES	10,646,715	176,823	10,823,538	5,912,418	0	5,912,418
6-020		WOLF CREEK	D1	2,515,850	0	2,515,850	1,347,000	0	1,347,000
6-021		PAYROLL TAX CONTRA	SAL & WAGES	(2,513,433)	0	(2,513,433)	(1,372,977)	0	(1,372,977)
6-022		TOTAL PAYROLL TAX		10,774,176	176,823	10,950,999	5,954,747	0	5,954,747
6-023									
6-024	408	MISC .TAX							
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	39,012,075	(39,012,075)	0	0	0	0
6-026		STATE CAPITAL STOCK	TOTAL PLANT	209,756	0	209,756	113,436	0	113,436
6-027		ENVIRONMENTAL TAX	TSFR 7-056	0	0	0	0	0	0
6-028		OTHER MISC	100 MO	718	0	718	718	0	718
6-029		TOTAL MISC TAX		39,222,549	(39,012,075)	210,474	114,154	0	114,154
6-030									
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX		104,281,681	(34,424,161)	69,857,520	37,422,486	0	37,422,486
6-032									
6-033		RECAP FOR INCOME TAXES							
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,281,681	(34,424,161)	69,857,520	37,422,486	0	37,422,486
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.		104,281,681	(34,424,161)	69,857,520	37,422,486	0	37,422,486
6-037									
6-038		RECAP OTHER TAXES							
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,281,681	(34,424,161)	69,857,520	37,422,486	0	37,422,486
6-040		KCMO EARNINGS TAX	TSFR 7-055	498,487	(268,526)	229,961	229,961	163,170	393,132
6-041		TOTAL TAXES OTHER THAN INCOME TAX		104,780,168	(34,692,687)	70,087,482	37,652,447	163,170	37,815,617
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	15,974	0	15,974	8,726	0	8,726
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	109,071	0	109,071	59,581	0	59,581
6-053		FICA	TSFR 6-019	10,646,715	176,823	10,823,538	5,912,418	0	5,912,418
6-054		PAYROLL TAX CONTRA	TSFR 6-021	(2,513,433)	0	(2,513,433)	(1,372,977)	0	(1,372,977)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026	209,756	0	209,756	113,436	0	113,436
6-056		OTHER MISC TAXES	TSFR 6-028	718	0	718	718	0	718
6-057									
6-058		TOTAL PAYROLL(EX. WOLF CREEK),STATE							
6-059		CAPITAL STOCK & OTHER MISC TAXES		8,468,801	176,823	8,645,624	4,721,901	0	4,721,901

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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
7-009		INCOME SUBJECT TO TAXATION							
7-010									
7-011		REVENUES	TSFR 2-049	1,130,791,983	(91,865,417)	1,038,926,566	565,267,589	42,210,000	607,477,589
7-012									
7-013		DEDUCTIONS:							
7-014		OPER & MAINT EXPENSES	TSFR 4-350	624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
7-015		LESS: DEPR CHG THRU CLEARING-OP (O&M)	5-160 * %-016	947,411	39,547	986,958	524,730	0	524,730
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-089	13,374,170	0	13,374,170	7,612,910	0	7,612,910
7-017		NET OPER & MAINT EXPENSES		610,636,178	(15,141,973)	595,494,205	328,651,123	268,413	328,919,536
7-018									
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036	104,281,681	(34,424,161)	69,857,520	37,422,486	0	37,422,486
7-020									
7-021		DEPRECIATION & AMORTIZATION							
7-022		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	13,374,170	0	13,374,170	7,612,910	0	7,612,910
7-023		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	109,575,685	(141,263)	109,434,422	59,181,960	0	59,181,960
7-024		STRAIGHT LINE TAX AMORT - REGULAR	303	4,702,855	653,955	5,356,810	2,899,239	0	2,899,239
7-025		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-186	0	0	0	0	0	0
7-026		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-187	0	0	0	0	0	0
7-027		TAX AMORT OVER(UNDER) SL - NUC FUEL	E1	(3,430,615)	0	(3,430,615)	(1,952,791)	0	(1,952,791)
7-028		TAX DEPR OVER(UNDER) SL - REGULAR	TOTAL PLANT	6,186,140	65,887,584	72,073,724	38,977,355	0	38,977,355
7-029		TAX AMORT OVER(UNDER) SL - REGULAR	303	(3,543,845)	271,673	(3,272,172)	(1,770,981)	0	(1,770,981)
7-030		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	TSFR -(7-025)	0	0	0	0	0	0
7-031		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	TSFR -(7-026)	0	0	0	0	0	0
7-032		MO ADDITIONAL DEPRECIATION	TSFR 5-142	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 5-183	0	0	0	0	0	0
7-035		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	4,853,546	(2,753,562)	2,099,984	1,116,486	0	1,116,486
7-036		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	(3,229,117)	(2,332,229)	(5,561,346)	(2,956,768)	0	(2,956,768)
7-037		TOTAL DEPRECIATION & AMORTIZATION		131,988,819	58,086,158	190,074,977	103,107,410	0	103,107,410
7-038									
7-039		PERMANENT TAX ITEMS							
7-040		MANUFACTURERS DEDUCTION	D1	3,935,000	(1,404,000)	2,531,000	1,355,111	0	1,355,111
7-041		MEALS & ENT 50% DISALLOWED	SAL & WAGES	(466,500)	0	(466,500)	(254,828)	0	(254,828)
7-042		TOTAL PERMANENT ITEMS		3,468,500	(1,404,000)	2,064,500	1,100,283	0	1,100,283
7-043									
7-044		INTEREST & OTHER DEDUCTIONS							
7-045		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	457,159	457,159	457,159	0	457,159
7-046		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023	0	43,128	43,128	0	0	0
7-047		OTHER BOOK DEDUCTIONS	TOTAL PLANT	(27,015,738)	27,015,738	0	0	0	0
7-048		INTEREST EXPENSE	%-039 * 1-058	60,395,629	6,576,792	66,972,422	35,382,854	(26,041)	35,356,812
7-049		TOTAL INTEREST & OTHER DEDUCTIONS		33,379,891	34,092,817	67,472,709	35,840,013	(26,041)	35,813,971
7-050									
7-051		TOTAL DEDUCTIONS		883,755,069	41,208,842	924,963,911	506,121,314	242,372	506,363,686
7-052									
7-053		INCOME SUBJECT TO TAXATION		247,036,913	(133,074,259)	113,962,654	59,146,275	41,967,628	101,113,903
7-054									
7-055	408	KCMO EARNINGS TAX	100 MO	498,487	(268,526)	229,961	229,961	163,170	393,132
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	247,036,913	(133,074,259)	113,962,654	59,146,275	41,967,628	101,113,903
7-060		DEDUCT: STATE INCOME TAX	TSFR 7-072	12,868,464	(6,691,536)	6,176,928	3,215,614	2,184,535	5,400,148
7-061		DEDUCT: CITY EARNINGS TAX	TSFR 7-055	498,487	(268,526)	229,961	229,961	163,170	393,132
7-062		FEDERAL TAXABLE INCOME		233,669,962	(126,114,197)	107,555,765	55,700,700	39,619,923	95,320,623

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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	81,784,487	(44,139,969)	37,644,518	19,495,245	13,866,973	33,362,218
7-064		DEDUCT: WIND PRODUCTION TAX CREDIT	E1	0	7,610,868	7,610,868	4,332,295	0	4,332,295
7-065		NET FEDERAL INCOME TAX		81,784,487	(51,750,837)	30,033,650	15,162,950	13,866,973	29,029,923
7-066									
7-067		STATE TAX CALCULATION							
7-068		NET TAXABLE INCOME	TSFR 7-053	247,036,913	(133,074,259)	113,962,654	59,146,275	41,967,628	101,113,903
7-069		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-065	40,892,243	(25,875,418)	15,016,825	7,581,475	6,933,486	14,514,961
7-070		DEDUCT: CITY EARNINGS TAX @ 50%	%-013 * 7-055	249,244	(134,263)	114,981	114,981	81,585	196,566
7-071		STATE TAXABLE INCOME		205,895,426	(107,064,577)	98,830,849	51,449,820	34,952,556	86,402,376
7-072		STATE TAX @ 6.25%	%-011 * 7-071	12,868,464	(6,691,536)	6,176,928	3,215,614	2,184,535	5,400,148
7-073									
7-074	409	TOTAL FEDERAL & STATE TAX		94,652,951	(58,442,373)	36,210,578	18,378,563	16,051,508	34,430,071
7-075									
7-076		TOTAL CURRENTLY PAYABLE TAXES		95,151,438	(58,710,899)	36,440,539	18,608,525	16,214,678	34,823,203
7-077									
7-078	410 - 411	DEFERRED INCOME TAXES							
7-079		BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	(34,596,418)	35,913,384	1,316,966	712,213	0	712,213
7-080									
7-081		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL							
7-082		TAX AMORT OVER(UNDER) SL - NUC FUEL	%-017 * (7-027)	(1,316,966)	0	(1,316,966)	(749,650)	0	(749,650)
7-083		TAX DEPR OVER(UNDER) SL - REGULAR	%-017 * (7-028)	2,374,774	25,293,338	27,668,112	14,962,871	0	14,962,871
7-084		TAX AMORT OVER(UNDER) SL - REGULAR	%-017 * (7-029)	(1,360,433)	104,292	(1,256,142)	(679,855)	0	(679,855)
7-085		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	%-017 * (7-030)	0	0	0	0	0	0
7-086		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	%-017 * (7-031)	0	0	0	0	0	0
7-087		TOTAL TAX DEPR/AMORT Q(U) REGULATORY SL		(302,625)	25,397,629	25,095,004	13,533,366	0	13,533,366
7-088									
7-089		TURNAROUND OF DIT ON BASIS DIFFERENCES							
7-090		MO GROSS AFUDC	100 MO	0	(1,409,999)	(1,409,999)	(1,409,999)	0	(1,409,999)
7-091		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	(261,442)	(261,442)	(139,563)	0	(139,563)
7-092		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	(58,033)	(58,033)	(33,034)	0	(33,034)
7-093		CIAC	T&D	0	283,281	283,281	150,610	0	150,610
7-094		REPAIR ALLOWANCE	T&D	0	(824,583)	(824,583)	(438,401)	0	(438,401)
7-095		REPAIR EXPENSE - WC	W.C. PLANT	0	(269,804)	(269,804)	(151,324)	0	(151,324)
7-096		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	(969,167)	(969,167)	(518,897)	0	(518,897)
7-097		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	(63,886)	(63,886)	(33,966)	0	(33,966)
7-098		CAPITALIZED BENEFITS - MISSOURI ONLY	100 MO	0	(23,061)	(23,061)	(23,061)	0	(23,061)
7-099		PROP. TAX CAP. - ASSIGNED -WC	100 MO	0	0	0	0	0	0
7-100		PROP. TAX CAPITALIZED - ASSIGNED	100 MO	0	(502)	(502)	(502)	0	(502)
7-101		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT	0	(253,861)	(253,861)	(142,382)	0	(142,382)
7-102		PROP. TAX CAPITALIZED - ALLOCATED	PROD W/O W.C.	0	(1,834)	(1,834)	(982)	0	(982)
7-103		OTHER A/C 282 ITEMS	TOTAL PLANT	0	(1,529,724)	(1,529,724)	(827,272)	0	(827,272)
7-104		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	(1,830,269)	(1,830,269)	(989,807)	0	(989,807)
7-105		3% ITC - KANSAS ONLY	100 KS	0	(9,297)	(9,297)	0	0	0
7-106		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES		0	(7,222,181)	(7,222,181)	(4,558,580)	0	(4,558,580)
7-107									
7-108	411	DEFERRED INVESTMENT TAX CR AMORT							
7-109		BOOK DEFERRED ITC AMORT	TOTAL PLANT	(3,789,630)	3,789,630	0	0	0	0
7-110		AMORTIZATION OF ITC	ELEC W/O W.C.	0	(1,917,517)	(1,917,517)	(1,023,610)	0	(1,023,610)
7-111		AMORTIZATION OF WC ITC	W.C. PLANT	0	(742,270)	(742,270)	(416,314)	0	(416,314)
7-112		NET DEFERRED INVESTMENT TAX CR AMORT		(3,789,630)	1,129,843	(2,659,787)	(1,439,924)	0	(1,439,924)
7-113									
7-114		TOTAL DEFERRED TAXES		(38,688,673)	55,218,675	16,530,002	8,247,074	0	8,247,074
7-115									
7-116		TOTAL INCOME TAXES LESS EARNING & ENVIRON		55,964,278	(3,223,698)	52,740,580	26,625,638	16,051,508	42,677,146

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8-009	190	ACCT 190 ACCUM DEFERRED TAX							
8-010		NUCLEAR REFUELING OUTAGE ACCRUAL	D2	(3,003,439)	(2,655,956)	(5,659,395)	(3,030,071)	0	(3,030,071)
8-011		VACATION ACCRUAL	SAL & WAGES	(4,230,122)	(98,213)	(4,328,335)	(2,364,377)	0	(2,364,377)
8-012		BAD DEBT RESERVE	904	(567,116)	(291,427)	(858,543)	(610,291)	0	(610,291)
8-013		TOTAL ACCT 190		(7,800,677)	(3,045,596)	(10,846,273)	(6,004,739)	0	(6,004,739)
8-014									
8-015	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0
8-016									
8-017	282	LIBERALIZED DEPRECIATION							
8-018		METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	286,824,084	31,945,685	318,769,769	170,072,586	0	170,072,586
8-019		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	156,384,315	(1,854,714)	154,529,601	82,735,987	0	82,735,987
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	8,698,406	182,759	8,881,165	0	0	0
8-021		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	1,613,666	33,904	1,647,570	1,647,570	0	1,647,570
8-022		NUCLEAR FUEL	E1	957,486	(288,054)	669,432	381,057	0	381,057
8-023		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0
8-024		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0
8-025		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	(12,473,699)	(261,721)	(12,735,420)	(12,735,420)	0	(12,735,420)
8-026		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	(1,613,666)	(33,904)	(1,647,570)	(1,647,570)	0	(1,647,570)
8-027		TOTAL LIBERALIZED DEPRECIATION		440,390,592	29,723,955	470,114,547	240,454,210	0	240,454,210
8-028									
8-029		ACCUM DIT ON BASIS DIFFERENCES							
8-030		GROSS AFDC - WOLF CREEK CONSTRUCTION	100 MO	26,006,046	965,368	26,971,414	26,971,414	0	26,971,414
8-031		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	4,473,462	215,823	4,689,285	2,503,237	0	2,503,237
8-032		AFDC DEBT - NUCLEAR FUEL	E1	217,841	297	218,138	124,170	0	124,170
8-033		CIAC	T&D	(14,886,225)	(492,286)	(15,378,511)	(8,176,203)	0	(8,176,203)
8-034		REPAIR ALLOWANCE	T&D	39,192,075	1,498,026	40,690,101	21,633,468	0	21,633,468
8-035		REPAIR EXPENSE - WC	W.C. PLANT	8,619,581	770,554	9,390,135	5,266,611	0	5,266,611
8-036		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	27,107,859	66,911	27,174,770	14,549,519	0	14,549,519
8-037		PENSIONS CAPITALIZED-ASSIGNED	100 MO	887,381	(526,339)	361,042	361,042	0	361,042
8-038		PENSIONS CAPITALIZED-ALLOCATED	T&D	0	678,681	678,681	360,830	0	360,830
8-039		PAYROLL TAX CAPITALIZED-ASSIGNED	100 MO	697,639	(455,630)	242,009	242,009	0	242,009
8-040		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	0	570,110	570,110	303,107	0	303,107
8-041		PROP TAX CAPITALIZED-ASSIGNED - WC	100 MO	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ASSIGNED	100 MO	0	17,050	17,050	17,050	0	17,050
8-043		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	3,103,246	1,630,478	4,733,724	2,654,987	0	2,654,987
8-044		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	68,494	(6,841)	61,653	33,009	0	33,009
8-045		HEALTH & WELFARE CAPITALIZED	T&D	404,875	54,904	459,779	244,448	0	244,448
8-046		OTHER MISCELLANEOUS	TOTAL PLANT	18,152,445	(5,597,439)	12,555,006	6,789,727	0	6,789,727
8-047		TOTAL ACCUM DIT ON BASIS DIFFERENCES		114,044,719	(610,333)	113,434,386	73,878,425	0	73,878,425
8-048									
8-049		TOTAL ACCT 282		554,435,311	29,113,622	583,548,933	314,332,635	0	314,332,635
8-050									
8-051	255	3% INVESTMENT TAX CREDIT	100 KS	0	7,108	7,108	0	0	0
8-052									
8-053	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)							
8-054									
8-055		REG ASSET - DSM PROGRAMS - MO	100 MO	53,977	866,102	920,079	920,079	0	920,079
8-056		REG ASSET - DSM PROGRAMS - KS	100 KS	57,569	(57,569)	0	0	0	0
8-057		REG ASSET - REGULATORY EXP - MO	100 MO	40,182	369,101	409,284	409,284	0	409,284
8-058		REG ASSET - REGULATORY EXP - KS	100 KS	40,197	(40,197)	0	0	0	0
8-059		REG ASSET - LED-LDI - MO	100 MO	0	0	0	0	0	0
8-060		REG ASSET - CORPDP-KCPL - MO	100 MO	0	0	0	0	0	0
8-061									
8-062		JANUARY 2002 ICE STORM	100 MO	1,858,255	(1,274,471)	583,784	583,784	0	583,784

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8-063		SO2 EMISSIONS ALLOWANCE SALES	E1	(24,200,769)	(547,808)	(24,748,577)	(14,087,505)	0	(14,087,505)
8-064		TOTAL ACCT 283 (RATEBASE ITEMS)		(20,507,851)	(2,327,579)	(22,835,429)	(12,174,358)	0	(12,174,358)
8-065									
8-066		TOTAL ACCUMULATED DEFERRED TAXES		526,126,783	23,747,555	549,874,339	296,153,539	0	296,153,539

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11-009		PRODUCTION PLANT							
11-010		STEAM							
11-011	310	LAND & LAND RIGHTS	D1	8,855,918	(92,027)	8,763,891	4,692,235	0	4,692,235
11-012		TOTAL ACCOUNT 310		8,855,918	(92,027)	8,763,891	4,692,235	0	4,692,235
11-013									
11-014	311	STRUCTURES & IMPROVEMENTS	D1	84,731,628	747,502	85,479,130	45,765,990	0	45,765,990
11-015		LEASE HOLD IMPROVEMENTS - P&M	D1	245,144	0	245,144	131,252	0	131,252
11-016		STRUCTURES & IMPROVEMENTS - H5	D1	8,923,285	0	8,923,285	4,777,575	0	4,777,575
11-017		TOTAL ACCOUNT 311		93,900,057	747,502	94,647,559	50,674,817	0	50,674,817
11-018									
11-019	312	BOILER PLANT EQUIPMENT	D1	533,926,166	12,580,924	546,507,090	292,602,861	0	292,602,861
11-020		UNIT TRAINS	D2	129,045	23,368,260	23,497,305	12,580,585	0	12,580,585
11-021		AQC EQUIPMENT	D1	33,605,729	74,284	33,680,013	18,032,461	0	18,032,461
11-022		BOILER PLANT EQUIPMENT - H5	D1	235,567,917	127,860	235,695,777	126,192,798	0	126,192,798
11-023		TOTAL ACCOUNT 312		803,228,857	36,151,328	839,380,185	449,408,705	0	449,408,705
11-024									
11-025	314	TURBOGENERATOR UNITS	D1	218,604,121	9,396,637	228,000,758	122,072,843	0	122,072,843
11-026		TOTAL ACCOUNT 314		218,604,121	9,396,637	228,000,758	122,072,843	0	122,072,843
11-027									
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	86,311,212	2,545,716	88,856,928	47,574,481	0	47,574,481
11-029		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	39,677,510	(120,470)	39,557,040	21,179,054	0	21,179,054
11-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	10,798	3,522	14,320	7,667	0	7,667
11-031		TOTAL ACCOUNT 315		125,999,520	2,428,768	128,428,288	68,761,202	0	68,761,202
11-032									
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	23,910,513	115,931	24,026,444	12,863,889	0	12,863,889
11-034		MISC. POWER PLANT EQUIPMENT - H5	D1	2,305,286	0	2,305,286	1,234,263	0	1,234,263
11-035		TOTAL ACCOUNT 316		26,215,799	115,931	26,331,730	14,098,151	0	14,098,151
11-036									
11-037		TOTAL STEAM PLANT		1,276,804,272	48,748,139	1,325,552,411	709,707,952	0	709,707,952
11-038									
11-039		NUCLEAR							
11-040	320	LAND & LAND RIGHTS	D1	3,411,585	0	3,411,585	1,826,581	0	1,826,581
11-041		MISSOURI GROSS AFDC	100 MO	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS		3,411,585	0	3,411,585	1,826,581	0	1,826,581
11-043									
11-044	321	STRUCTURES & IMPROVEMENTS	D1	398,896,181	103,393	398,999,574	213,626,536	0	213,626,536
11-045		MISSOURI GROSS AFDC	100 MO	19,169,410	(1,235)	19,168,175	19,168,175	0	19,168,175
11-046		TOTAL STRUCTURES & IMPROVEMENTS		418,065,591	102,158	418,167,749	232,794,712	0	232,794,712
11-047									
11-048	322	REACTOR PLANT EQUIPMENT	D1	635,527,716	(57,344)	635,470,372	340,234,285	0	340,234,285
11-049		MISSOURI GROSS AFDC	100 MO	49,326,298	(424)	49,325,874	49,325,874	0	49,325,874
11-050		TOTAL REACTOR PLANT EQUIPMENT		684,854,014	(57,768)	684,796,246	389,560,159	0	389,560,159
11-051									
11-052	323	TURBOGENERATOR UNITS	D1	165,896,036	0	165,896,036	88,821,638	0	88,821,638
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		171,747,575	0	171,747,575	94,673,177	0	94,673,177
11-055									
11-056	324	ACCESSORY ELECT. EQUIPMENT	D1	132,563,243	6,145	132,569,388	70,978,370	0	70,978,370
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		139,107,467	6,145	139,113,612	77,522,593	0	77,522,593
11-059									
11-060	325	MISC POWER PLANT EQUIPMENT	D1	69,102,536	138,907	69,241,443	37,072,244	0	37,072,244
11-061		MISSOURI GROSS AFDC	100 MO	1,164,764	(705)	1,164,059	1,164,059	0	1,164,059
11-062		TOTAL MISC POWER PLANT EQUIPMENT		70,267,299	138,202	70,405,501	38,236,303	0	38,236,303

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11-063									
11-064	328	REGULATORY DISALLOWANCES	D1	(129,733,374)	(6,784,924)	(136,518,298)	(73,092,637)	0	(73,092,637)
11-065		MISSOURI GROSS AFDC	100 MO	(8,478,530)	5,218	(8,473,312)	(8,473,312)	0	(8,473,312)
11-066		TOTAL REGULATORY DISALLOWANCES		(138,211,904)	(6,779,706)	(144,991,610)	(81,565,949)	0	(81,565,949)
11-067									
11-068		TOTAL NUCLEAR PRODUCTION PLANT		1,349,241,626	(6,590,969)	1,342,650,657	753,047,574	0	753,047,574
11-069									
11-070		OTHER PRODUCTION PLANT - CT							
11-071	340	LAND - CT	D1	1,008,931	0	1,008,931	540,187	0	540,187
11-072		LAND RIGHTS - CT	D1	93,269	0	93,269	49,937	0	49,937
11-073	341	STRUCTURES & IMPROVEMENTS - CT	D1	4,479,085	6,557	4,485,642	2,401,637	0	2,401,637
11-074	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	10,766,775	817	10,767,592	5,765,027	0	5,765,027
11-075	344	GENERATORS - CT	D1	260,980,780	318,771	261,299,551	139,901,197	0	139,901,197
11-076	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	13,992,605	(51,150)	13,941,455	7,464,331	0	7,464,331
11-077		TOTAL OTHER PRODUCTION PLANT - CT		291,321,447	274,995	291,596,442	156,122,317	0	156,122,317
11-078									
11-079		OTHER PRODUCTION PLANT - WIND							
11-080	340	LAND - WIND	D1	0	0	0	0	0	0
11-081		LAND RIGHTS - WIND	D1	0	0	0	0	0	0
11-082	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
11-083	344	GENERATORS - WIND	D1	0	159,210,672	159,210,672	85,242,258	0	85,242,258
11-084	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
11-085		TOTAL OTHER PRODUCTION PLANT - WIND		0	159,210,672	159,210,672	85,242,258	0	85,242,258
11-086									
11-087		TOTAL PRODUCTION PLANT		2,917,367,345	201,642,837	3,119,010,182	1,704,120,101	0	1,704,120,101
11-088									
11-089		TRANSMISSION PLANT							
11-090	350	LAND AND LAND RIGHTS							
11-091		LAND							
11-092		DISTRIBUTION RELATED - MO	100 MO	11,482	56,867	68,349	68,349	0	68,349
11-093		DISTRIBUTION RELATED - KS	100 KS	12,981	0	12,981	0	0	0
11-094		STEP-UP EQUIPMENT	D1	58,008	0	58,008	31,058	0	31,058
11-095		SUBSTATION EQUIPMENT	D3	675,568	0	675,568	361,703	0	361,703
11-096		OVERHEAD LINES	D3	763,861	0	763,861	408,975	0	408,975
11-097		TOTAL LAND		1,521,900	56,867	1,578,767	870,085	0	870,085
11-098									
11-099		LAND RIGHTS							
11-100		SUBSTATIONS	D3	355	629,488	629,843	337,222	0	337,222
11-101		OVERHEAD LINES							
11-102		DISTRIBUTION RELATED - MO	100 MO	189,712	0	189,712	189,712	0	189,712
11-103		DISTRIBUTION RELATED - KS	100 KS	421,036	0	421,036	0	0	0
11-104		ALLOCATED	D3	21,667,873	0	21,667,873	11,601,097	0	11,601,097
11-105		TOTAL LAND RIGHTS		22,278,976	629,488	22,908,464	12,128,030	0	12,128,030
11-106		TOTAL ACCT 350		23,800,876	686,355	24,487,231	12,998,115	0	12,998,115
11-107									
11-108	352	STRUCTURES AND IMPROVEMENTS							
11-109		DISTRIBUTION RELATED - MO	100 MO	87,890	0	87,890	87,890	0	87,890
11-110		DISTRIBUTION RELATED - KS	100 KS	62,941	0	62,941	0	0	0
11-111		STEP-UP EQUIPMENT	D1	404,810	0	404,810	216,738	0	216,738
11-112		TRANSMISSION EQUIPMENT	D3	3,832,501	11,151	3,843,652	2,057,912	0	2,057,912
11-113		SUBTOTAL		4,388,143	11,151	4,399,294	2,362,540	0	2,362,540
11-114		MO GROSS AFDC	100 MO	15,694	0	15,694	15,694	0	15,694
11-115		TOTAL ACCT 352		4,403,837	11,151	4,414,988	2,378,234	0	2,378,234
11-116									

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11-117	353	STATION EQUIPMENT							
11-118		DISTRIBUTION RELATED - MO	100 MO	2,805,332	0	2,805,332	2,805,332	0	2,805,332
11-119		DISTRIBUTION RELATED - KS	100 KS	1,682,186	0	1,682,186	0	0	0
11-120		STEP-UP EQUIPMENT	D1	12,569,037	0	12,569,037	6,729,531	0	6,729,531
11-121		TRANSMISSION EQUIPMENT	D3	104,465,767	5,827,101	110,292,868	59,051,400	0	59,051,400
11-122		SUBTOTAL		121,522,322	5,827,101	127,349,423	68,586,262	0	68,586,262
11-123		MO GROSS AFDC	100 MO	558,231	0	558,231	558,231	0	558,231
11-124		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	5,851,135	446,458	6,297,593	3,371,766	0	3,371,766
11-125		TOTAL ACCT 353		127,931,688	6,273,559	134,205,247	72,516,259	0	72,516,259
11-126									
11-127	354	TOWERS AND FIXTURES							
11-128		MISSOURI	100 MO	0	0	0	0	0	0
11-129		ALLOCATED TRANSMISSION	D3	4,029,692	0	4,029,692	2,157,519	0	2,157,519
11-130		TOTAL ACCT 354		4,029,692	0	4,029,692	2,157,519	0	2,157,519
11-131									
11-132	355	POLES AND FIXTURES							
11-133		DISTRIBUTION RELATED - MO	100 MO	4,118,731	0	4,118,731	4,118,731	0	4,118,731
11-134		DISTRIBUTION RELATED - KS	100 KS	8,385,199	0	8,385,199	0	0	0
11-135		TRANSMISSION EQUIPMENT	D3	77,250,451	6,840,564	84,091,015	45,022,786	0	45,022,786
11-136		SUBTOTAL		89,754,380	6,840,564	96,594,944	49,141,516	0	49,141,516
11-137		MO GROSS AFDC	100 MO	3,506	0	3,506	3,506	0	3,506
11-138		TOTAL ACCT 355		89,757,886	6,840,564	96,598,450	49,145,023	0	49,145,023
11-139									
11-140	356	OVERHEAD CONDUCTORS AND DEVICES							
11-141		DISTRIBUTION RELATED - MO	100 MO	3,756,294	0	3,756,294	3,756,294	0	3,756,294
11-142		DISTRIBUTION RELATED - KS	100 KS	7,662,231	0	7,662,231	0	0	0
11-143		TRANSMISSION EQUIPMENT	D3	61,559,794	3,445,159	65,004,953	34,804,005	0	34,804,005
11-144		SUBTOTAL		72,978,319	3,445,159	76,423,478	38,560,298	0	38,560,298
11-145		MO GROSS AFDC	100 MO	2,552	0	2,552	2,552	0	2,552
11-146		TOTAL ACCT 356		72,980,872	3,445,159	76,426,031	38,562,851	0	38,562,851
11-147									
11-148	357	UNDERGROUND CONDUIT	D3	3,080,287	0	3,080,287	1,649,202	0	1,649,202
11-149									
11-150	358	UNDERGROUND CONDUCTORS & DEVICES	D3	2,822,718	0	2,822,718	1,511,299	0	1,511,299
11-151									
11-152		TOTAL TRANSMISSION PLANT		328,807,856	17,256,788	346,064,644	180,918,500	0	180,918,500
11-153									
11-154		DISTRIBUTION PLANT							
11-155	360	LAND & LAND RIGHTS							
11-156		LAND (NON-DEPRECIABLE)							
11-157		MISSOURI							
11-158		SUBSTATIONS ASSIGNED	100 MO	3,176,539	(6,995)	3,169,543	3,169,543	0	3,169,543
11-159		SUBSTATION - STEP-UP	D1	347	0	347	186	0	186
11-160		SUBS ALLOC- TRANSMISSION	D3	439,635	0	439,635	235,383	0	235,383
11-161		TOTAL MISSOURI LAND		3,616,521	(6,995)	3,609,526	3,405,112	0	3,405,112
11-162		KANSAS							
11-163		SUBSTATIONS ASSIGNED	100 KS	3,769,341	(5,724)	3,763,618	0	0	0
11-164		SUBS ALLOC- TRANSMISSION	D3	568,740	0	568,740	304,506	0	304,506
11-165		TOTAL KANSAS LAND		4,338,081	(5,724)	4,332,358	304,506	0	304,506
11-166									
11-167		LAND RIGHTS							
11-168		MISSOURI (DEPRECIABLE)							
11-169		SUBSTATIONS	100 MO	2,156	263,003	265,159	265,159	0	265,159
11-170		OVERHEAD LINES	100 MO	8,865,145	0	8,865,145	8,865,145	0	8,865,145

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11-171		TOTAL MO LAND RIGHTS		8,867,302	263,003	9,130,305	9,130,305	0	9,130,305
11-172		KANSAS (NON-DEPRECIABLE)							
11-173		SUBSTATIONS	100 KS	31	215,184	215,215	0	0	0
11-174		OVERHEAD LINES							
11-175		ASSIGNED	100 KS	6,049,255	0	6,049,255	0	0	0
11-176		WHOLESALE	100 WS	1,213	0	1,213	0	0	0
11-177		TOTAL KS LAND RIGHTS		6,050,498	215,184	6,265,683	0	0	0
11-178									
11-179		TOTAL LAND RIGHTS		14,917,800	478,187	15,395,987	9,130,305	0	9,130,305
11-180									
11-181		TOTAL ACCT 360		22,872,402	465,468	23,337,870	12,839,923	0	12,839,923
11-182									
11-183	361	STRUCTURES & IMPROVEMENTS							
11-184		MISSOURI							
11-185		ASSIGNED	100 MO	4,323,424	156,300	4,479,724	4,479,724	0	4,479,724
11-186		STEP-UP EQUIPMENT	D1	473	0	473	253	0	253
11-187		TRANSMISSION EQUIPMENT	D3	598,365	0	598,365	320,368	0	320,368
11-188		TOTAL MO STRUCT & IMPROVEMENTS		4,922,261	156,300	5,078,561	4,800,344	0	4,800,344
11-189									
11-190		KANSAS							
11-191		ASSIGNED	100 KS	4,330,550	127,882	4,458,432	0	0	0
11-192		TRANSMISSION EQUIPMENT	D3	653,418	0	653,418	349,844	0	349,844
11-193		TOTAL KS STRUCT & IMPROVEMENTS		4,983,968	127,882	5,111,850	349,844	0	349,844
11-194									
11-195		TOTAL ACCOUNT 361		9,906,229	284,182	10,190,411	5,150,188	0	5,150,188
11-196									
11-197	362	STATION EQUIPMENT							
11-198		MISSOURI							
11-199		ASSIGNED	100 MO	70,204,942	650,714	70,855,657	70,855,657	0	70,855,657
11-200		STEP-UP EQUIPMENT	D1	7,860	0	7,860	4,209	0	4,209
11-201		TRANSMISSION EQUIPMENT	D3	9,953,508	0	9,953,508	5,329,162	0	5,329,162
11-202		TOTAL MO STATION EQUIPMENT		80,166,311	650,714	80,817,025	76,189,027	0	76,189,027
11-203									
11-204		KANSAS							
11-205		ASSIGNED	100 KS	51,968,706	532,403	52,501,108	0	0	0
11-206		TRANSMISSION EQUIPMENT	D3	8,081,808	0	8,081,808	4,327,044	0	4,327,044
11-207		TOTAL KS STATION EQUIPMENT		60,050,513	532,403	60,582,916	4,327,044	0	4,327,044
11-208									
11-209		SUBTOTAL ACCOUNT 362		140,216,824	1,183,117	141,399,941	80,516,071	0	80,516,071
11-210									
11-211		STATION EQUIP - COMMUN EQUIP (LIKE 397)							
11-212		MISSOURI	100 MO	1,713,110	69,791	1,782,902	1,782,902	0	1,782,902
11-213		KANSAS	100 KS	1,593,735	57,102	1,650,837	0	0	0
11-214		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)		3,306,846	126,893	3,433,739	1,782,902	0	1,782,902
11-215									
11-216		TOTAL ACCOUNT 362		143,523,670	1,310,010	144,833,680	82,298,973	0	82,298,973
11-217									
11-218	364	POLES, TOWERS, & FIXTURES							
11-219		MISSOURI	100 MO	111,759,381	4,871,581	116,630,962	116,630,962	0	116,630,962
11-220		KANSAS							
11-221		WHOLESALE	100 WS	106,125	0	106,125	0	0	0
11-222		RETAIL	100 KS	97,070,349	3,985,839	101,056,188	0	0	0
11-223		TOTAL KS POLES, TOWERS & FIX		97,176,474	3,985,839	101,162,313	0	0	0
11-224		TOTAL ACCOUNT 364		208,935,855	8,857,420	217,793,275	116,630,962	0	116,630,962

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11-225									
11-226	365	OVERHEAD CONDUCTORS & DEVICES							
11-227		MISSOURI	100 MO	94,705,955	3,886,134	98,592,089	98,592,089	0	98,592,089
11-228		KANSAS							
11-229		WHOLESALE	100 WS	68,649	0	68,649	0	0	0
11-230		RETAIL	100 KS	76,727,864	3,179,564	79,907,428	0	0	0
11-231		TOTAL KS OVERHEAD LINES							
11-232		TOTAL ACCOUNT 365		171,502,468	7,065,698	178,568,166	98,592,089	0	98,592,089
11-233									
11-234	366	UNDERGROUND CONDUIT							
11-235		MISSOURI	100 MO	71,599,101	4,130,796	75,729,897	75,729,897	0	75,729,897
11-236		KANSAS	100 KS	62,725,418	3,379,742	66,105,160	0	0	0
11-237		TOTAL ACCOUNT 366		134,324,519	7,510,538	141,835,057	75,729,897	0	75,729,897
11-238									
11-239	367	UNDERGROUND CONDUCTORS & DEV.							
11-240		MISSOURI	100 MO	148,650,095	9,040,510	157,690,604	157,690,604	0	157,690,604
11-241		KANSAS	100 KS	146,483,160	7,396,781	153,879,941	0	0	0
11-242		TOTAL ACCOUNT 367		295,133,255	16,437,290	311,570,545	157,690,604	0	157,690,604
11-243									
11-244	368	LINE TRANSFORMERS							
11-245		MISSOURI							
11-246		RECORDED IN MISSOURI	100 MO	26,733,719	4,011,358	30,745,077	30,745,077	0	30,745,077
11-247		ALLOCATED TO MISSOURI	100 MO	90,680,435	0	90,680,435	90,680,435	0	90,680,435
11-248		TOTAL MISSOURI		117,414,153	4,011,358	121,425,511	121,425,511	0	121,425,511
11-249									
11-250		KANSAS							
11-251		RECORDED IN KANSAS	100 KS	18,067,285	3,282,020	21,349,305	0	0	0
11-252		ALLOCATED TO KANSAS	100 KS	66,206,195	0	66,206,195	0	0	0
11-253		TOTAL KANSAS		84,273,480	3,282,020	87,555,500	0	0	0
11-254									
11-255		WHOLESALE	100 WS	27,083	0	27,083	0	0	0
11-256									
11-257		TOTAL ACCOUNT 368		201,714,717	7,293,378	209,008,095	121,425,511	0	121,425,511
11-258									
11-259	369	SERVICES							
11-260		MISSOURI	100 MO	39,207,786	805,824	40,013,610	40,013,610	0	40,013,610
11-261		KANSAS	100 KS	37,901,228	659,311	38,560,539	0	0	0
11-262		TOTAL ACCOUNT 369		77,109,014	1,465,135	78,574,149	40,013,610	0	40,013,610
11-263									
11-264	370	METERS							
11-265		MISSOURI							
11-266		RECORDED IN MISSOURI	100 MO	15,395,359	7,626,965	23,022,324	23,022,324	0	23,022,324
11-267		ALLOCATED TO MISSOURI	100 MO	22,607,418	0	22,607,418	22,607,418	0	22,607,418
11-268		TOTAL MO METERS		38,002,777	7,626,965	45,629,742	45,629,742	0	45,629,742
11-269									
11-270		KANSAS							
11-271		RECORDED IN KANSAS	100 KS	12,166,069	6,240,244	18,406,313	0	0	0
11-272		ALLOCATED TO KANSAS	100 KS	19,018,854	0	19,018,854	0	0	0
11-273		TOTAL KS METERS		31,184,922	6,240,244	37,425,166	0	0	0
11-274									
11-275		WHOLESALE	100 WS	155,328	0	155,328	0	0	0
11-276									
11-277		TOTAL ACCOUNT 370		69,343,027	13,867,209	83,210,236	45,629,742	0	45,629,742
11-278									

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11-279	371	INSTALLATION ON CUST.PREMISES							
11-280		MISSOURI	100 MO	6,651,755	21,988	6,673,743	6,673,743	0	6,673,743
11-281		KANSAS	100 KS	2,430,652	17,991	2,448,643	0	0	0
11-282		TOTAL ACCOUNT 371		9,082,407	39,979	9,122,386	6,673,743	0	6,673,743
11-283									
11-284	373	STREET LIGHTS & SIGNAL SYSTEMS							
11-285		MISSOURI	100 MO	6,853,535	895,648	7,749,183	7,749,183	0	7,749,183
11-286		KANSAS	100 KS	26,777,706	732,803	27,510,509	0	0	0
11-287		TOTAL ACCOUNT 373		33,631,241	1,628,450	35,259,691	7,749,183	0	7,749,183
11-288									
11-289		TOTAL DISTRIBUTION PLANT		1,377,078,804	66,224,757	1,443,303,561	770,424,425	0	770,424,425
11-290									
11-291		TOTAL TRANS & DIST. PLANT		1,705,886,660	83,481,545	1,789,368,205	951,342,925	0	951,342,925
11-292									
11-293		TOTAL PROD, TRANS & DIST PLANT		4,623,254,005	285,124,382	4,908,378,387	2,655,463,027	0	2,655,463,027
11-294									
11-295									
11-296		GENERAL PLANT							
11-297	389	LAND AND LAND RIGHTS	PTD	2,254,426	(2,290)	2,252,136	1,218,420	0	1,218,420
11-298	390	STRUCTURES AND IMPROVEMENTS	PTD	50,628,939	1,505,888	52,134,827	28,205,155	0	28,205,155
11-299		LEASEHOLD IMPROVEMENTS	PTD	3,431,814	115,641	3,547,255	1,919,087	0	1,919,087
11-300		TOTAL ACCT 390		54,060,554	1,621,329	55,681,883	30,124,242	0	30,124,242
11-301	391	OFFICE FURNITURE & EQUIPMENT	PTD	12,581,318	288,852	12,870,170	6,962,842	0	6,962,842
11-302	392	TRANSPORTATION EQUIPMENT	T&D	25,273,962	3,980,860	29,254,822	15,553,740	0	15,553,740
11-303	393	STORES EQUIPMENT	PTD	649,273	17,586	666,859	360,775	0	360,775
11-304	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	3,135,109	62,770	3,197,879	1,730,072	0	1,730,072
11-305	395	LABORATORY EQUIPMENT	PTD	4,618,944	151,856	4,770,800	2,581,032	0	2,581,032
11-306	396	POWER OPERATED EQUIPMENT	T&D	10,461,252	1,550,268	12,011,520	6,386,094	0	6,386,094
11-307	397	COMMUNICATIONS EQUIPMENT							
11-308		ALLOCATED	T&D	74,756,433	3,563,865	78,320,298	41,640,095	0	41,640,095
11-309		MO GROSS AFDC	100 MO	9,280	0	9,280	9,280	0	9,280
11-310		TOTAL ACCT 397		74,765,713	3,563,865	78,329,578	41,649,374	0	41,649,374
11-311	398	MISCELLANEOUS EQUIPMENT	PTD	199,410	6,857	206,267	111,592	0	111,592
11-312	399	OTHER TANGIBLE PROPERTY	100 MO	0	0	0	0	0	0
11-313									
11-314		TOTAL GENERAL PLANT		187,999,961	11,241,953	199,241,914	106,678,184	0	106,678,184
11-315									
11-316		INTANGIBLE PLANT							
11-317	301	ORGANIZATION	PTD	72,186	0	72,186	39,053	0	39,053
11-318	302	FRANCHISES & CONSENTS							
11-319		MISSOURI	100 MO	22,937	0	22,937	22,937	0	22,937
11-320		OTHER	TRAN PLANT	0	0	0	0	0	0
11-321		TOTAL ACCOUNT 302		22,937	0	22,937	22,937	0	22,937
11-322									
11-323	303	MISC. INTANGIBLE PLANT							
11-324		5-YR SOFTWARE							
11-325		CUSTOMER RELATED	C2	13,340,606	0	13,340,606	7,137,940	0	7,137,940
11-326		ENERGY RELATED	E1	2,819,565	0	2,819,565	1,604,967	0	1,604,967
11-327		DEMAND RELATED	D1	17,054,408	3,539,939	20,594,347	11,026,325	0	11,026,325
11-328		CORPORATE SOFTWARE	SAL & WAGES	8,948,005	0	8,948,005	4,887,897	0	4,887,897
11-329		TRANSMISSION RELATED	D3	386,664	0	386,664	207,022	0	207,022
11-330		TOTAL 5-YR SOFTWARE		42,549,248	3,539,939	46,089,187	24,864,151	0	24,864,151
11-331									
11-332		10-YR SOFTWARE							

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11-333		CUSTOMER RELATED	C2	38,085,767	1,422	38,087,189	20,378,690	0	20,378,690
11-334		ENERGY RELATED	E1	11,433,706	0	11,433,706	6,508,349	0	6,508,349
11-335		TOTAL 10-YR SOFTWARE		49,519,473	1,422	49,520,895	26,887,039	0	26,887,039
11-336									
11-337		INTANGIBLE ACC EQUIP (LIKE 345)	D1	0	0	0	0	0	0
11-338		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	794,963	0	794,963	425,628	0	425,628
11-339		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	T&D	0	0	0	0	0	0
11-340									
11-341		TOTAL MISC. INTANGIBLE PLANT		92,863,684	3,541,361	96,405,045	52,176,818	0	52,176,818
11-342									
11-343		TOTAL INTANGIBLE PLANT		92,958,807	3,541,361	96,500,168	52,238,808	0	52,238,808
11-344									
11-345		ELECTRIC ACQUISITION ADJUSTMENT	D1	0	0	0	0	0	0
11-346									
11-347		TOTAL ELECTRIC PLANT IN SERVICE		4,904,212,773	299,907,696	5,204,120,469	2,814,380,019	0	2,814,380,019
11-348									
11-349									
11-350									
11-351									
11-352									
11-353		RECAPS FOR TAX ALLOCATIONS:							
11-354		PRODUCTION PLANT	TSFR 11-087	2,917,367,345	201,642,837	3,119,010,182	1,704,120,101	0	1,704,120,101
11-355		LESS: WOLF CREEK	TSFR 11-068	1,349,241,626	(6,590,969)	1,342,650,657	753,047,574	0	753,047,574
11-356		PRODUCTION PLANT W/O WOLF CREEK		1,568,125,719	208,233,806	1,776,359,525	951,072,527	0	951,072,527
11-357									
11-358		TOTAL ELECTRIC PLANT	TSFR 11-347	4,904,212,773	299,907,696	5,204,120,469	2,814,380,019	0	2,814,380,019
11-359		LESS: WOLF CREEK	TSFR 11-068	1,349,241,626	(6,590,969)	1,342,650,657	753,047,574	0	753,047,574
11-360		TOTAL ELECTRIC PLANT W/O WOLF CRK		3,554,971,147	306,498,665	3,861,469,812	2,061,332,444	0	2,061,332,444
11-361									
11-362		PROD., TRANS., AND DIST.	TSFR 11-293	4,623,254,005	285,124,382	4,908,378,387	2,655,463,027	0	2,655,463,027
11-363		LESS: WOLF CREEK	TSFR 11-068	1,349,241,626	(6,590,969)	1,342,650,657	753,047,574	0	753,047,574
11-364		PTD W/O WOLF CREEK		3,274,012,379	291,715,351	3,565,727,730	1,902,415,452	0	1,902,415,452
11-365									
11-366		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-347	4,904,212,773	299,907,696	5,204,120,469	2,814,380,019	0	2,814,380,019
11-367		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-171	2,294,631,617	21,209,342	2,315,840,959	1,283,050,564	0	1,283,050,564
11-368		NET PLANT		2,609,581,156	278,698,354	2,888,279,510	1,531,329,455	0	1,531,329,455
11-369									
11-370		SUBTOTAL PROD., TRANS., DIST., & GEN		4,811,253,966	296,366,335	5,107,620,301	2,762,141,211	0	2,762,141,211

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12-009		PRODUCTION							
12-010		STEAM PRODUCTION							
12-011	311	STRUCTURES & IMPROVEMENTS	D1	40,044,264	1,216,593	41,260,857	22,091,287	0	22,091,287
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	101,021	22,160	123,180	65,951	0	65,951
12-013		STRUCTURES & IMPROVEMENTS - H5	D1	7,177,226	28,811	7,206,037	3,858,151	0	3,858,151
12-014		TOTAL ACCOUNT 311		47,322,511	1,267,563	48,590,074	26,015,389	0	26,015,389
12-015									
12-016	312	BOILER PLANT EQUIPMENT	D1	324,196,158	12,025,461	336,221,619	180,014,879	0	180,014,879
12-017		UNIT TRAINS	D2	129,045	33,963	163,008	87,276	0	87,276
12-018		AQC EQUIPMENT	D1	53,587,593	(12,475,074)	41,112,519	22,011,866	0	22,011,866
12-019		BOILER PLANT EQUIPMENT - H5	D1	181,661,915	1,010,634	182,672,549	97,803,874	0	97,803,874
12-020		TOTAL ACCOUNT 312		559,574,711	594,985	560,169,695	299,917,894	0	299,917,894
12-021									
12-022	314	TURBOGENERATOR UNITS	D1	88,817,586	10,450,051	99,267,637	53,148,431	0	53,148,431
12-023		TOTAL ACCOUNT 314		88,817,586	10,450,051	99,267,637	53,148,431	0	53,148,431
12-024									
12-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	24,167,529	3,141,022	27,308,551	14,621,146	0	14,621,146
12-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	30,278,329	125,347	30,403,676	16,278,293	0	16,278,293
12-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	606	704	1,309	701	0	701
12-028		TOTAL ACCOUNT 315		54,446,464	3,267,072	57,713,536	30,900,140	0	30,900,140
12-029									
12-030	316	MISC POWER PLANT EQUIPMENT	D1	10,566,667	(171,887)	10,394,780	5,565,422	0	5,565,422
12-031		MISC POWER PLANT EQUIPMENT - H5	D1	1,769,159	14,370	1,783,529	954,911	0	954,911
12-032		TOTAL ACCOUNT 316		12,335,826	(157,518)	12,178,309	6,520,333	0	6,520,333
12-033									
12-034		TOTAL STEAM PRODUCTION		762,497,097	15,422,154	777,919,252	416,502,188	0	416,502,188
12-035									
12-036		NUCLEAR PRODUCTION							
12-037	321	STRUCTURES & IMPROVEMENTS	D1	211,732,128	(594,337)	211,137,791	113,044,319	0	113,044,319
12-038		MISSOURI GROSS AFDC	100 MO	9,681,811	99,390	9,781,200	9,781,200	0	9,781,200
12-039		TOTAL STRUCTURES & IMPROVEMENTS		221,413,939	(494,948)	220,918,991	122,825,519	0	122,825,519
12-040									
12-041	322	REACTOR PLANT EQUIPMENT	D1	323,610,976	7,365	323,618,341	173,267,016	0	173,267,016
12-042		MISSOURI GROSS AFDC	100 MO	25,643,046	360,067	26,003,113	26,003,113	0	26,003,113
12-043		MISSOURI 40YR->60YR AMORT	100 MO	0	12,016,664	12,016,664	12,016,664	0	12,016,664
12-044		TOTAL REACTOR PLANT EQUIPMENT		349,254,022	12,384,096	361,638,118	211,286,792	0	211,286,792
12-045									
12-046	323	TURBOGENERATOR UNITS	D1	100,294,039	(124,829)	100,169,210	53,631,138	0	53,631,138
12-047		MISSOURI GROSS AFDC	100 MO	4,733,539	57,978	4,791,517	4,791,517	0	4,791,517
12-048		TOTAL TURBOGENERATOR UNITS		105,027,577	(66,851)	104,960,727	58,422,655	0	58,422,655
12-049									
12-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	61,450,531	(64,115)	61,386,416	32,866,620	0	32,866,620
12-051		MISSOURI GROSS AFDC	100 MO	3,053,645	49,383	3,103,028	3,103,028	0	3,103,028
12-052		TOTAL ACCESSORY ELECT EQUIP		64,504,176	(14,732)	64,489,444	35,969,649	0	35,969,649
12-053									
12-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	14,873,312	627,831	15,501,143	8,299,396	0	8,299,396
12-055		MISSOURI GROSS AFDC	100 MO	446,718	16,412	463,130	463,130	0	463,130
12-056		TOTAL MISC POWER PLANT EQUIP		15,320,031	644,243	15,964,274	8,762,526	0	8,762,526
12-057									
12-058	328	REGULATORY DISALLOWANCES	D1	(69,199,895)	(3,545,687)	(72,745,583)	(38,948,380)	0	(38,948,380)
12-059		MISSOURI GROSS AFDC	100 MO	(4,443,110)	(63,730)	(4,506,840)	(4,506,840)	0	(4,506,840)
12-060		TOTAL REGULATORY DISALLOWANCES		(73,643,006)	(3,609,417)	(77,252,423)	(43,455,220)	0	(43,455,220)
12-061									
12-062		TOTAL NUCLEAR PRODUCTION		681,876,739	8,842,392	690,719,131	393,811,922	0	393,811,922

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12-063									
12-064		OTHER PRODUCTION PLANT - CT							
12-065	340	LAND & LAND RIGHTS - CT	D1	1,891	1,832	3,723	1,993	0	1,993
12-066	341	STRUCTURES & IMPROVEMENTS - CT	D1	175,309	140,636	315,945	169,159	0	169,159
12-067	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	1,910,669	352,609	2,263,278	1,211,771	0	1,211,771
12-068	344	GENERATORS - CT	D1	57,089,412	8,365,955	65,455,366	35,045,158	0	35,045,158
12-069	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	6,129,800	478,043	6,607,843	3,537,875	0	3,537,875
12-070		TOTAL OTHER PRODUCTION PLANT - CT		65,307,080	9,339,075	74,646,155	39,965,956	0	39,965,956
12-071									
12-072		OTHER PRODUCTION PLANT - WIND							
12-073	340	LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0
12-074	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
12-075	344	GENERATORS - WIND	D1	0	751,474	751,474	402,343	0	402,343
12-076	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
12-077		TOTAL OTHER PRODUCTION PLANT - WIND		0	751,474	751,474	402,343	0	402,343
12-078									
12-079		SUBTOTAL PRODUCTION		1,509,680,916	34,355,094	1,544,036,011	850,682,409	0	850,682,409
12-080		PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	(3,333,100)	91,809	(3,241,291)	(1,785,780)	0	(1,785,780)
12-081		TOTAL PRODUCTION		1,506,347,817	34,446,903	1,540,794,720	848,896,629	0	848,896,629
12-082									
12-083		TRANSMISSION							
12-084	350	LAND RIGHTS	350 LR	4,256,335	1,762,705	6,019,040	3,186,556	0	3,186,556
12-085		TOTAL ACCOUNT 350		4,256,335	1,762,705	6,019,040	3,186,556	0	3,186,556
12-086									
12-087	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,386,418	(176,459)	1,209,958	649,780	0	649,780
12-088		MO GROSS AFDC	100 MO	2,958	160	3,118	3,118	0	3,118
12-089		TOTAL ACCOUNT 352		1,389,375	(176,299)	1,213,076	652,898	0	652,898
12-090									
12-091	353	STATION EQUIPMENT	353 SUB	50,615,432	(6,445,548)	44,169,884	23,788,465	0	23,788,465
12-092		MO GROSS AFDC	100 MO	272,878	9,378	282,256	282,256	0	282,256
12-093		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	824,229	(654,302)	169,927	90,980	0	90,980
12-094		TOTAL ACCOUNT 353		51,712,539	(7,080,472)	44,622,067	24,161,701	0	24,161,701
12-095									
12-096	354	TOWERS AND FIXTURES	354	3,370,944	(154,300)	3,216,644	1,722,209	0	1,722,209
12-097		TOTAL ACCOUNT 354		3,370,944	(154,300)	3,216,644	1,722,209	0	1,722,209
12-098									
12-099	355	POLES AND FIXTURES	355 SUB	45,399,168	(2,181,503)	43,217,665	21,986,467	0	21,986,467
12-100		MO GROSS AFDC	100 MO	2,465	95	2,560	2,560	0	2,560
12-101		TOTAL ACCOUNT 355		45,401,633	(2,181,408)	43,220,225	21,989,028	0	21,989,028
12-102									
12-103	356	OVERHEAD COND. & DEVICES	356 SUB	38,536,359	(2,751,364)	35,784,995	18,055,709	0	18,055,709
12-104		MO GROSS AFDC	100 MO	935	60	995	995	0	995
12-105		TOTAL ACCOUNT 356		38,537,295	(2,751,304)	35,785,990	18,056,704	0	18,056,704
12-106									
12-107	357	UNDERGROUND CONDUIT	357	1,783,775	(124,890)	1,658,885	888,176	0	888,176
12-108		TOTAL ACCOUNT 357		1,783,775	(124,890)	1,658,885	888,176	0	888,176
12-109									
12-110	358	UNDERGROUND COND. & DEVICES	358	1,897,456	197,904	2,095,360	1,121,867	0	1,121,867
12-111		TOTAL ACCOUNT 358		1,897,456	197,904	2,095,360	1,121,867	0	1,121,867
12-112									
12-113		SUBTOTAL TRANSMISSION		148,349,353	(10,518,065)	137,831,287	71,779,138	0	71,779,138
12-114		TRANSMISSION RWIP	TRAN RESERVE	(198,662)	413,698	215,036	111,986	0	111,986
12-115		TOTAL TRANSMISSION		148,150,691	(10,104,367)	138,046,324	71,891,124	0	71,891,124
12-116									

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
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Schedule TMR-1 (NP)
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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
12-117		DISTRIBUTION							
12-118	360	LAND RIGHTS	360 LR	3,032,709	1,902,959	4,935,668	2,927,006	0	2,927,006
12-119	361	STRUCTURES & IMPROVEMENTS	361	3,784,727	721,531	4,506,258	2,277,443	0	2,277,443
12-120									
12-121	362	STATION EQUIPMENT	362 SUB	49,882,440	(1,860,847)	48,001,593	27,333,106	0	27,333,106
12-122		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	1,196,149	(201,867)	994,282	516,261	0	516,261
12-123		TOTAL ACCOUNT 362		51,058,589	(2,062,714)	48,995,874	27,849,368	0	27,849,368
12-124									
12-125	364	POLES, TOWERS, & FIXTURES	364	104,347,129	6,879,375	111,226,504	59,563,153	0	59,563,153
12-126	365	OH. COND. & DEVICES	365	52,859,315	(4,183,457)	48,675,857	26,875,196	0	26,875,196
12-127	366	UG. CONDUIT	366	27,063,804	(3,077,393)	23,986,411	12,807,048	0	12,807,048
12-128	367	UG COND. & DEVICES	367	79,367,969	(21,926,380)	57,441,589	29,072,064	0	29,072,064
12-129	368	LINE TRANSFORMERS	368	86,835,045	(1,894,120)	84,940,926	49,347,349	0	49,347,349
12-130	369	SERVICES	369	33,718,923	2,846,194	36,565,117	18,620,658	0	18,620,658
12-131	370	METERS	370	42,036,556	5,557,524	47,594,080	26,099,020	0	26,099,020
12-132	371	INSTALLATION ON CUSTOMER PREMISES	371	8,636,880	(39,633)	8,597,248	6,289,563	0	6,289,563
12-133	373	STREET LIGHTING	373	5,930,602	1,586,220	7,516,822	1,652,006	0	1,652,006
12-134									
12-135		SUBTOTAL DISTRIBUTION		498,672,247	(13,689,893)	484,982,354	263,379,874	0	263,379,874
12-136		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(1,536,791)	(1,418,310)	(2,955,101)	(1,604,830)	0	(1,604,830)
12-137		TOTAL DISTRIBUTION		497,135,456	(15,108,203)	482,027,253	261,775,044	0	261,775,044
12-138									
12-139		GENERAL PLANT							
12-140	389	LAND RIGHTS	PTD	0	0	0	0	0	0
12-141									
12-142	390	STRUCTURES & IMPROVEMENTS	PTD	13,981,441	2,583,370	16,564,811	8,961,665	0	8,961,665
12-143		LEASEHOLD IMPROVEMENTS	PTD	2,633,715	161,445	2,795,160	1,512,199	0	1,512,199
12-144		TOTAL ACCT 390		16,615,157	2,744,815	19,359,972	10,473,864	0	10,473,864
12-145									
12-146	391	OFFICE FURNITURE & EQUIPMENT	PTD	4,660,754	1,837,705	6,498,459	3,515,707	0	3,515,707
12-147	392	TRANSPORTATION EQUIPMENT	T&D	2,669,715	(766,110)	1,903,605	1,012,078	0	1,012,078
12-148	393	STORES EQUIPMENT	PTD	462,798	33,678	496,476	268,597	0	268,597
12-149	394	TOOLS, SHOP & GARAGE EQ.	PTD	1,813,210	(80,683)	1,732,528	937,308	0	937,308
12-150	395	LABORATORY EQUIPMENT	PTD	1,994,206	244,259	2,238,466	1,211,024	0	1,211,024
12-151	396	POWER OPERATED EQUIPMENT	T&D	831,635	416,063	1,247,698	663,356	0	663,356
12-152									
12-153	397	COMMUNICATIONS EQUIPMENT	T&D	11,152,953	(1,341,316)	9,811,637	5,216,495	0	5,216,495
12-154		MO GROSS AFDC	100 MO	1,372	174	1,546	1,546	0	1,546
12-155		TOTAL ACCOUNT 397		11,154,325	(1,341,142)	9,813,183	5,218,042	0	5,218,042
12-156									
12-157	398	MISCELLANEOUS EQUIPMENT	PTD	106,412	(44,995)	61,417	33,227	0	33,227
12-158	399	OTHER PROPERTY	100 MO	33,174,731	2,625,000	35,799,731	35,799,731	0	35,799,731
12-159									
12-160		SUBTOTAL GENERAL		73,482,944	5,668,590	79,151,534	59,132,934	0	59,132,934
12-161		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	748,569	798,819	1,547,388	1,156,030	0	1,156,030
12-162		TOTAL GENERAL		74,231,513	6,467,409	80,698,922	60,288,965	0	60,288,965
12-163									
12-164	303	MISCELLANEOUS INTANGIBLE PLANT	303	68,766,140	5,507,601	74,273,740	40,198,803	0	40,198,803
12-165									
12-166		ACCUM CREDIT RATIO AMORTIZATION							
12-167		ACCUM CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0
12-168		ACCUM CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0
12-169		TOTAL ACCUM CREDIT RATIO AMORT		0	0	0	0	0	0
12-170									

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
12-171		TOTAL ACCUMULATED DEPRECIATION		2,294,631,617	21,209,342	2,315,840,959	1,283,050,564	0	1,283,050,564

KANSAS CITY POWER & LIGHT CO.
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SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
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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
15-009		CASH							
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-142	(57,323,422)	(1,181,662)	(58,505,084)	(32,778,723)	(936,742)	(33,715,465)
15-011									
15-012	151	FUEL INVENTORY							
15-013		FOSSIL FUELS	E1	17,073,259	15,788,768	32,862,027	18,705,883	0	18,705,883
15-014									
15-015	120	NUCLEAR FUEL IN REACTOR							
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	136,889,398	9,033,401	145,922,799	83,062,885	0	83,062,885
15-017		LESS ACC. PROV. FOR AMORT.	E1	(113,361,139)	(3,908,335)	(117,269,474)	(66,752,700)	0	(66,752,700)
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		23,528,259	5,125,066	28,653,325	16,310,185	0	16,310,185
15-021									
15-022		TOTAL FUEL INVENTORY		40,601,519	20,913,834	61,515,352	35,016,068	0	35,016,068
15-023									
15-024	154 & 163	MATERIALS & SUPPLIES							
15-025		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	27,373,101	77,877	27,450,978	14,697,402	0	14,697,402
15-026		WOLF CREEK RELATED M&S	W.C. PLANT	19,037,645	533,587	19,571,232	10,976,845	0	10,976,845
15-027		T&D RELATED M&S - MO	100 MO	804,590	(9,219)	795,371	795,371	0	795,371
15-028		T&D RELATED M&S - KS	100 KS	833,764	4,524	838,288	0	0	0
15-029		T&D RELATED M&S - ALLOCATED	T&D	8,967,640	141,929	9,109,569	4,843,231	0	4,843,231
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	(163)	(163)	(87)	0	(87)
15-031		TOTAL MATERIALS & SUPPLIES		57,016,739	748,535	57,765,274	31,312,763	0	31,312,763
15-032									
15-033	165	PREPAYMENTS							
15-034		GRT TAXES	100 MO	491,067	1,003,512	1,494,579	1,494,579	0	1,494,579
15-035		OTHER - GENERATION RELATED	D1	1,881,998	158,065	2,040,063	1,082,261	0	1,082,261
15-036		OTHER - RENTS	E2	407,435	240,610	648,045	369,665	0	369,665
15-037		GENERAL INSURANCE	ELEC W/O W.C.	4,318,259	(1,300,096)	3,018,163	1,611,158	0	1,611,158
15-038		W C INSURANCE PLANT RELATED	W.C. PLANT	386,691	415,943	802,634	450,170	0	450,170
15-039		MISCELLANEOUS OTHER	SAL & WAGES	3,752,019	(80,813)	3,671,206	2,005,416	0	2,005,416
15-040		POSTAGE	C2	55,160	2,292	57,452	30,740	0	30,740
15-041		TOTAL PREPAYMENTS		11,292,628	439,513	11,732,141	7,053,989	0	7,053,989
15-042									
15-043		TOTAL WORKING CAPITAL		51,587,463	20,920,219	72,507,683	40,604,096	(936,742)	39,667,354

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
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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
16-009		O&M EXPENSE-RELATED CWC							
16-010		PAYROLL-RELATED CWC							
16-011									
16-012									
16-013		FED. STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035	26,116,575	651,155	26,767,731	14,710,119	0	14,710,119
16-014		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013	722,678	18,018	740,696	407,047	0	407,047
16-015									
16-016		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036	9,411,723	234,659	9,646,382	5,301,138	0	5,301,138
16-017		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016	256,824	6,403	263,227	144,656	0	144,656
16-018									
16-019		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037	22,057,192	549,944	22,607,136	12,423,677	0	12,423,677
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019	610,350	15,218	625,567	343,778	0	343,778
16-021									
16-022		ACCRUED VACATION	TSFR 18-053	10,510,574	57,412	10,567,986	5,737,501	0	5,737,501
16-023		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022	(9,246,425)	(50,507)	(9,296,932)	(5,047,429)	0	(5,047,429)
16-024									
16-025		WOLF CREEK PROD. PAYROLL	TSFR 18-032	31,361,998	1,985,241	33,347,239	17,854,293	0	17,854,293
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025	852,359	53,955	906,314	485,245	0	485,245
16-027									
16-028		WCNOC A & G PAYROLL	TSFR 18-033	4,000,027	0	4,000,027	2,141,636	0	2,141,636
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028	108,713	0	108,713	58,206	0	58,206
16-030									
16-031		NET OTHER PAYROLL	TSFR 18-039	52,031,773	1,501,934	53,533,707	29,489,374	0	29,489,374
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031	1,407,851	40,639	1,448,490	797,910	0	797,910
16-033									
16-034		FUEL & PURCHASED POWER-RELATED CWC							
16-035									
16-036		COAL & FREIGHT	TSFR 4-020	137,883,408	0	137,883,408	78,486,663	0	78,486,663
16-037		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036	1,076,888	0	1,076,888	612,992	0	612,992
16-038									
16-039		GAS - ACCT 501	TSFR 4-024	581,759	0	581,759	331,152	0	331,152
16-040		GAS - ACCT 547	TSFR 4-159	37,987,711	0	37,987,711	21,623,549	0	21,623,549
16-041		TOTAL GAS		38,569,470	0	38,569,470	21,954,701	0	21,954,701
16-042		NET CWC FOR GAS	CWC-014 * 16-041	(516,725)	0	(516,725)	(294,133)	0	(294,133)
16-043									
16-044		OIL - ACCT 501	TSFR 4-023	4,176,582	0	4,176,582	2,377,414	0	2,377,414
16-045		OIL - ACCT 518	TSFR 4-092	141,909	0	141,909	80,778	0	80,778
16-046		OIL - ACCT 548	TSFR 4-158	1,065,811	0	1,065,811	606,686	0	606,686
16-047		TOTAL OIL		5,384,302	0	5,384,302	3,064,879	0	3,064,879
16-048		NET CWC FOR OIL	CWC-015 * 16-047	224,666	0	224,666	127,885	0	127,885
16-049									
16-050		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-381	78,727	0	78,727	44,813	0	44,813
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	2,140	0	2,140	1,218	0	1,218
16-052									
16-053		PURCHASED POWER	TSFR 4-203	61,262,760	(19,800,595)	41,462,165	23,393,075	0	23,393,075
16-054		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	(1,173,224)	379,195	(794,029)	(447,993)	0	(447,993)
16-055									
16-056		OTHER O&M-RELATED CWC							
16-057									
16-058		PENSIONS	TSFR 4-316	16,234,803	19,149,018	35,383,821	19,328,608	0	19,328,608
16-059		NET CWC FOR PENSIONS	CWC-018 * 16-058	(1,245,854)	(1,469,490)	(2,715,345)	(1,483,272)	0	(1,483,272)
16-060									
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-317	3,837,793	446,920	4,284,713	2,340,548	0	2,340,548
16-062		NET CWC FOR OPEB	CWC-019 * 16-061	(1,626,699)	(189,433)	(1,816,131)	(992,072)	0	(992,072)

KANSAS CITY POWER & LIGHT CO.
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16-063									
16-064		WC OUTAGE ACCRUAL - ACCT 501	TSFR 4-027	3,244,000	356,000	3,600,000	2,049,209	0	2,049,209
16-065		WC OUTAGE ACCRUAL - ACCT 524	TSFR 4-112	2,780,000	100,000	2,880,000	1,541,968	0	1,541,968
16-066		WC OUTAGE ACCRUAL - ACCT 530	TSFR 4-135	7,162,272	724,000	7,886,272	4,222,353	0	4,222,353
16-067		TOTAL WOLF CREEK OUTAGE ACCRUAL		13,186,272	1,180,000	14,366,272	7,813,530	0	7,813,530
16-068		NET CWC FOR WC OUTAGE ACCRUAL	CWC-012 * 16-067	(6,912,496)	(618,579)	(7,531,075)	(4,096,002)	0	(4,096,002)
16-069									
16-070		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-377	26,486,583	1,997,964	28,484,547	14,293,380	0	14,293,380
16-071		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-070	719,855	54,301	774,155	388,467	0	388,467
16-072									
16-073		INJURIES & DAMAGES	TSFR 4-314	9,025,832	2,814	9,028,646	4,931,948	0	4,931,948
16-074		NET CWC FOR INJURIES & DAMAGES	CWC-020 * 16-073	(3,987,934)	(1,243)	(3,989,177)	(2,179,110)	0	(2,179,110)
16-075									
16-076		TOTAL O&M EXPENSES	TSFR 4-359	624,957,758	(15,102,425)	609,855,333	336,788,763	268,413	337,057,176
16-077		LESS: O&M EXPENSES ABOVE		467,439,811	7,956,467	475,396,278	263,309,883	0	263,309,883
16-078		NET OTHER O&M EXPENSE		157,517,946	(23,058,892)	134,459,054	73,478,880	268,413	73,747,294
16-079		NET CWC FOR OTHER O&M	CWC-010 * 16-078	(2,705,856)	396,108	(2,309,748)	(1,262,226)	(4,611)	(1,266,837)
16-080									
16-081		TOTAL O&M-RELATED CWC		(17,444,957)	(1,364,173)	(18,809,129)	(10,255,724)	(4,611)	(10,260,335)
16-082									
16-083									
16-084		INTEREST & TAXES-RELATED CWC							
16-085									
16-086		INTEREST EXPENSE	TSFR 7-048	60,395,629	6,576,792	66,972,422	35,382,854	(26,041)	35,356,812
16-087		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-086	(10,394,667)	(1,131,929)	(11,526,596)	(6,089,728)	4,482	(6,085,246)
16-088									
16-089		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-076	95,151,438	(58,710,899)	36,440,539	18,608,525	16,214,678	34,823,203
16-090		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-089	(5,707,783)	3,521,850	(2,185,933)	(1,116,257)	(972,659)	(2,088,915)
16-091									
16-092		PROPERTY TAXES	TSFR 6-014	54,284,956	4,411,091	58,696,047	31,353,585	0	31,353,585
16-093		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-092	(27,530,653)	(2,237,088)	(29,767,740)	(15,900,992)	0	(15,900,992)
16-094									
16-095		WOLF CREEK PAYROLL TAX	TSFR 6-020	2,515,850	0	2,515,850	1,347,000	0	1,347,000
16-096		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-095	68,376	0	68,376	36,609	0	36,609
16-097									
16-098		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059	8,468,801	176,823	8,645,624	4,721,901	0	4,721,901
16-099		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-031 * 16-098	231,094	4,825	235,919	128,850	0	128,850
16-100									
16-101		KCMO GROSS RECEIPTS TAX - 6%	100 MO	24,175,631	(16,969)	24,158,662	24,158,662	2,097,837	26,256,499
16-102		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-101	211,951	(149)	211,802	211,802	18,392	230,194
16-103									
16-104		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	9,283,977	(6,521)	9,277,456	9,277,456	806,211	10,083,667
16-105		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-104	81,394	(57)	81,337	81,337	7,068	88,405
16-106									
16-107		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	5,772,570	(4,063)	5,768,507	5,768,507	502,299	6,270,806
16-108		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-107	50,609	(36)	50,573	50,573	4,404	54,977
16-109									
16-110		KANSAS FRANCHISE TAXES	100 KS	10,737,629	88,955	10,826,584	0	0	0
16-111		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-110	2,963,291	24,549	2,987,841	0	0	0
16-112									
16-113		MISSOURI SALES TAX	100 MO	15,050,763	(10,550)	15,040,213	15,040,213	1,304,289	16,344,502
16-114		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-113	71,336	(50)	71,286	71,286	6,182	77,468
16-115									
16-116		KANSAS SALES TAX	100 KS	15,176,987	125,525	15,302,513	0	0	0

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)

Highly Confidential or Proprietary information designated by "*** **"

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
16-117		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-116	71,935	595	72,530	0	0	0
16-118									
16-119		MISSOURI USE TAX	100 MO	742,871	0	742,871	742,871	0	742,871
16-120		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-119	3,521	0	3,521	3,521	0	3,521
16-121									
16-122		KANSAS USE TAX	100 KS	238,415	0	238,415	0	0	0
16-123		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-122	1,130	0	1,130	0	0	0
16-124									
16-125		TOTAL INTEREST & TAXES-RELATED CWC		(39,878,465)	182,510	(39,695,955)	(22,522,999)	(932,131)	(23,455,130)
16-126									
16-127									
16-128		NON-RETAIL REVENUE-RELATED CWC							
16-129									
16-130		MISCELLANEOUS REVENUE	TSFR -(2-031)	(14,322,263)	1,170,013	(13,152,250)	(7,342,475)	0	(7,342,475)
16-131		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-130	0	0	0	0	0	0
16-132									
16-133		BULK POWER SALES	TSFR -(2-042)	(187,967,716)	54,420,290	(133,547,426)	(71,355,706)	0	(71,355,706)
16-134		NET CWC FOR BULK POWER SALES	CWC-017 * 16-133	0	0	0	0	0	0
16-135									
16-136		SALES FOR RESALE	TSFR -(2-047)	(4,389,711)	14,964	(4,374,747)	(49,880)	0	(49,880)
16-137		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-136	0	0	0	0	0	0
16-138									
16-139		TOTAL NON-RETAIL REVENUE-RELATED CWC		0	0	0	0	0	0
16-140									
16-141									
16-142		TOTAL CASH WORKING CAPITAL		(57,323,422)	(1,181,662)	(58,505,084)	(32,778,723)	(936,742)	(33,715,465)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)

Highly Confidential or Proprietary information designated by "*** **"

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	74,267,930	2,877,115	77,145,045	41,303,876	0	41,303,876
18-012		PRODUCTION - ENERGY RELATED	E1	5,111,431	233,611	5,345,042	3,042,531	0	3,042,531
18-013		TRANSMISSION	TRAN EXP	4,099,886	150,439	4,250,325	2,249,025	0	2,249,025
18-014		DISTRIBUTION	DIST EXP	21,929,879	1,426,076	23,355,955	13,415,321	0	13,415,321
18-015		SUBTOTAL P T D		105,409,126	4,687,241	110,096,367	60,010,752	0	60,010,752
18-016									
18-017		CUSTOMER ACCOUNTING	CUS AC EXP	7,648,044	247,020	7,895,064	4,444,747	0	4,444,747
18-018		CUSTOMER SERVICES	CUS SV EXP	1,169,899	34,251	1,204,150	660,271	0	660,271
18-019		SALES	SALES EXP	402,993	11,834	414,827	222,075	0	222,075
18-020		SUBTOTAL CA, CS & SALES		9,220,936	293,105	9,514,041	5,327,094	0	5,327,094
18-021		SUBTOTAL SALARIES & WAGES W/O A&G		114,630,062	4,980,346	119,610,408	65,337,846	0	65,337,846
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	40,859,800	0	40,859,800	22,319,892	0	22,319,892
18-023									
18-024		TOTAL SALARIES AND WAGES		155,489,862	4,980,346	160,470,208	87,657,738	0	87,657,738
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	155,489,862	4,980,346	160,470,208	87,657,738	0	87,657,738
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	31,361,998	1,985,241	33,347,239	17,854,293	0	17,854,293
18-033		LESS: WCNOC A & G PAYROLL	D1	4,000,027	0	4,000,027	2,141,636	0	2,141,636
18-034		NET SALARIES & WAGES W/O WOLF CK		120,127,837	2,995,105	123,122,942	67,661,809	0	67,661,809
18-035		LESS: FED, STATE, & CITY INC TAX WITHHOLDING	CWC-052 * 18-034	26,116,575	651,155	26,767,731	14,710,119	0	14,710,119
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034	9,411,723	234,659	9,646,382	5,301,138	0	5,301,138
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034	22,057,192	549,944	22,607,136	12,423,677	0	12,423,677
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053	10,510,574	57,412	10,567,986	5,737,501	-	5,737,501
18-039		NET OTHER PAYROLL		52,031,773	1,501,934	53,533,707	29,489,374	-	29,489,374
18-040									
18-041		PERCENT OF PAYROLL EXPENSED							
18-042		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024	155,489,862	4,980,346	160,470,208	87,657,738	0	87,657,738
18-043		TOTAL PAYROLL INCL WIP	SAL & WAGES	188,482,542	4,980,346	193,462,888	105,680,172	0	105,680,172
18-044		% OF PAYROLL TO O&M	18-042 / 18-043	82.50%		82.95%	82.95%	100.00%	82.95%
18-045									
18-046		ACCRUED VACATION							
18-047		KCPL (242900 THRU 242909)	SAL & WAGES	9,457,481	0	9,457,481	5,166,201	0	5,166,201
18-048		LESS: JOINT PARTNER SHARE	SAL & WAGES	641,217	0	641,217	350,268	0	350,268
18-049		KCPL NET OF PARTNER SHARE		8,816,264	0	8,816,264	4,815,933	0	4,815,933
18-050		WCNOC (242009)	WC PROD PAY	3,924,500	0	3,924,500	2,101,199	0	2,101,199
18-051		TOTAL ACCRUED VACATION		12,740,764	0	12,740,764	6,917,132	0	6,917,132
18-052		% TO O&M	TSFR 18-044	82.50%		82.95%	82.95%	100.00%	82.95%
18-053		ACCRUED VACATION - O&M	18-051 * 18-052	10,510,574	57,412	10,567,986	5,737,501	0	5,737,501

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

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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%		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		498,924 100.0000%	266,957 53.5065%		
C2	CUSTOMERS - WS AND RETAIL		100.0000%		498,935 100.0000%	266,957 53.5054%		
D1	PRODUCTION DEMAND		100.0000%		2,705.8 100.0000%	1,448.7 53.5405%		
D2	PRODUCTION DEMAND		100.0000%		2,705.8 100.0000%	1,448.7 53.5405%		
D3	TRANSMISSION DEMAND		100.0000%		2,705.8 100.0000%	1,448.7 53.5405%		
E1	ENERGY WITH LOSSES		100.0000%		15,845,717 100.0000%	9,019,776 56.9225%		
E2	ENERGY WITHOUT LOSSES		100.0000%		15,009,503 100.0000%	8,561,881 57.0431%		
UE1	UNUSED ENERGY WITH LOSSES		100.0000%		22,601,923 100.0000%	11,565,299 51.1695%		
CALCULATED ALLOCATORS								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-341	92,863,684 100.0000%	3,541,361	96,405,045 100.0000%	52,176,818 54.1225%	0	52,176,818
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	93,900,057 100.0000%	747,502	94,647,559 100.0000%	50,674,817 53.5405%	0	50,674,817
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	533,926,166 100.0000%	12,580,924	546,507,090 100.0000%	292,602,861 53.5405%	0	292,602,861
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	129,045 100.0000%	23,368,260	23,497,305 100.0000%	12,580,585 53.5405%	0	12,580,585
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	218,604,121 100.0000%	9,396,637	228,000,758 100.0000%	122,072,843 53.5405%	0	122,072,843
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	125,999,520 100.0000%	2,428,768	128,428,288 100.0000%	68,761,202 53.5405%	0	68,761,202
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	26,215,799 100.0000%	115,931	26,331,730 100.0000%	14,098,151 53.5405%	0	14,098,151
	NUCLEAR PROD S & I TOTAL	TSFR 11-046	418,065,591	102,158	418,167,749	232,794,712	0	232,794,712

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS

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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
321	ALLOCATOR		100.0000%		100.0000%	55.6702%		
	REACTOR PLANT EQUIP TOTAL	TSFR 11-050	684,854,014	(57,768)	684,796,246	389,560,159	0	389,560,159
322	ALLOCATOR		100.0000%		100.0000%	56.8870%		
	NUCLEAR TURBOGENERATOR PLANT TOTAL	TSFR 11-054	171,747,575	0	171,747,575	94,673,177	0	94,673,177
323	ALLOCATOR		100.0000%		100.0000%	55.1234%		
	ACCESSORY ELEC EQUIP PLANT TOTAL	TSFR 11-058	139,107,467	6,145	139,113,612	77,522,593	0	77,522,593
324	ALLOCATOR		100.0000%		100.0000%	55.7261%		
	MISC POWER PLANT EQUIPMENT TOTAL	TSFR 11-062	70,267,299	138,202	70,405,501	38,236,303	0	38,236,303
325	ALLOCATOR		100.0000%		100.0000%	54.3087%		
	REGULATORY DISALLOWANCES TOTAL	TSFR 11-066	(138,211,904)	(6,779,706)	(144,991,610)	(81,565,949)	0	(81,565,949)
328	ALLOCATOR		100.0000%		100.0000%	56.2556%		
	TRANSMISSION LAND RIGHTS	TSFR 11-105	22,278,976	629,488	22,908,464	12,128,030	0	12,128,030
350 LR	ALLOC. MISSOURI BASIS		100.0000%	0.0000%	100.0000%	52.9413%		
	TRANSMISSION STRUCTURES & IMPR TOTAL	TSFR 11-115	4,403,837	11,151	4,414,988	2,378,234	0	2,378,234
352	ALLOCATOR		100.0000%		100.0000%	53.8673%		
	TRANSMISSION STRUCTURES & IMPROV	TSFR 11-113	4,388,143	11,151	4,399,294	2,362,540	0	2,362,540
352 SUB	ALLOCATOR		100.0000%		100.0000%	53.7027%		
	TRANSMISSION STATION EQUIPMENT TOTAL	TSFR 11-125	127,931,688	6,273,559	134,205,247	72,516,259	0	72,516,259
353	ALLOCATOR		100.0000%		100.0000%	54.0338%		
	TRANSMISSION STATION EQUIPMENT	TSFR 11-122	121,522,322	5,827,101	127,349,423	68,586,262	0	68,586,262
353 SUB	ALLOCATOR		100.0000%		100.0000%	53.8568%		
	TRANSMISSION TOWERS & FIXTURES	TSFR 11-130	4,029,692	0	4,029,692	2,157,519	0	2,157,519
354	ALLOCATOR		100.0000%		100.0000%	53.5405%		
	TRANSMISSION POLES & FIXTURES TOTAL	TSFR 11-138	89,757,886	6,840,564	96,598,450	49,145,023	0	49,145,023
355	ALLOCATOR		100.0000%		100.0000%	50.8756%		
	TRANSMISSION POLES & FIXTURES	TSFR 11-136	89,754,380	6,840,564	96,594,944	49,141,516	0	49,141,516
355 SUB	ALLOCATOR		100.0000%		100.0000%	50.8738%		
	TRANS OVERHEAD COND & DEVICES TOTAL	TSFR 11-146	72,980,872	3,445,159	76,426,031	38,562,851	0	38,562,851
356	ALLOCATOR		100.0000%		100.0000%	50.4577%		
	TRANSMISSION OVERHEAD COND & DEVICES	TSFR 11-144	72,978,319	3,445,159	76,423,478	38,560,298	0	38,560,298
356 SUB	ALLOCATOR		100.0000%		100.0000%	50.4561%		
	TRANSMISSION UNDERGROUND CONDUIT	TSFR 11-148	3,080,287	0	3,080,287	1,649,202	0	1,649,202
357	ALLOCATOR		100.0000%		100.0000%	53.5405%		
	TRANS UNDERGROUND CONDUIT & DEVICES	TSFR 11-150	2,822,718	0	2,822,718	1,511,299	0	1,511,299
358	ALLOCATOR		100.0000%		100.0000%	53.5405%		
	DISTRIBUTION LAND RIGHTS	TSFR 11-179	14,917,800	478,187	15,395,987	9,130,305	0	9,130,305

ALLOCATORS

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS

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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
360 LR	ALLOC. MISSOURI BASIS		100.0000%		100.0000%	59.3031%		
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-195	9,906,229 100.0000%	284,182	10,190,411 100.0000%	5,150,188 50.5396%	0	5,150,188
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-209	140,216,824 100.0000%	1,183,117	141,399,941 100.0000%	80,516,071 56.9421%	0	80,516,071
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-214	3,306,846 100.0000%	126,893	3,433,739 100.0000%	1,782,902 51.9230%	0	1,782,902
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-216	143,523,670 100.0000%	1,310,010	144,833,680 100.0000%	82,298,973 56.8231%	0	82,298,973
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-224	208,935,855 100.0000%	8,857,420	217,793,275 100.0000%	116,630,962 53.5512%	0	116,630,962
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-232	171,502,468 100.0000%	7,065,698	178,568,166 100.0000%	98,592,089 55.2126%	0	98,592,089
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-237	134,324,519 100.0000%	7,510,538	141,835,057 100.0000%	75,729,897 53.3929%	0	75,729,897
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-242	295,133,255 100.0000%	16,437,290	311,570,545 100.0000%	157,690,604 50.6115%	0	157,690,604
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-257	201,714,717 100.0000%	7,293,378	209,008,095 100.0000%	121,425,511 58.0961%	0	121,425,511
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-262	77,109,014 100.0000%	1,465,135	78,574,149 100.0000%	40,013,610 50.9246%	0	40,013,610
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-277	69,343,027 100.0000%	13,867,209	83,210,236 100.0000%	45,629,742 54.8367%	0	45,629,742
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-282	9,082,407 100.0000%	39,979	9,122,386 100.0000%	6,673,743 73.1579%	0	6,673,743
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-287	33,631,241 100.0000%	1,628,450	35,259,691 100.0000%	7,749,183 21.9775%	0	7,749,183
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-302	25,273,962 100.0000%	3,980,860	29,254,822 100.0000%	15,553,740 53.1664%	0	15,553,740
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-306	10,461,252 100.0000%	1,550,268	12,011,520 100.0000%	6,386,094 53.1664%	0	6,386,094
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-310	74,765,713 100.0000%	3,563,865	78,329,578 100.0000%	41,649,374 53.1720%	0	41,649,374
904	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-280	1,408,673 100.0000%	2,940,010	4,348,682 100.0000%	3,091,239 71.0845%	268,413	3,359,652
	ACCUM. DEFERRED TAXES	TSFR 8-066	526,126,783	23,747,555	549,874,339	296,153,539	0	296,153,539

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)
Highly Confidential or Proprietary information designated by "*** **"

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
ACC DEF TX	ALLOCATOR		100.0000%		100.0000%	53.8584%		
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-282	19,820,835 1.000000	7,555,303	27,376,138 1.000000	15,412,163 0.562978	268,413	15,680,576
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-056	7,313,212 100.0000%	0	7,313,212 100.0000%	5,419,815 74.1099%	0	5,419,815
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-292	1,462,770 100.0000%	411,350	1,874,120 100.0000%	1,027,636 54.8330%	0	1,027,636
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-272	53,874,197 100.0000%	1,209,231	55,083,428 100.0000%	31,639,120 57.4385%	0	31,639,120
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-267	27,641,451 100.0000%	460,867	28,102,318 100.0000%	17,017,743 60.5564%	0	17,017,743
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-253	9,961,337 100.0000%	406,605	10,367,942 100.0000%	5,603,516 54.0466%	0	5,603,516
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-289	1,377,078,804 100.0000%	66,224,757	1,443,303,561 100.0000%	770,424,425 53.3792%	0	770,424,425
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-135	498,672,247 100.0000%	(13,689,893)	484,982,354 100.0000%	263,379,874 54.3071%	0	263,379,874
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-360	3,554,971,147 100.0000%	306,498,665	3,861,469,812 100.0000%	2,061,332,444 53.3821%	0	2,061,332,444
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-314	187,999,961 100.0000%	11,241,953	199,241,914 100.0000%	106,678,184 53.5420%	0	106,678,184
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-160	73,482,944 100.0000%	5,668,590	79,151,534 100.0000%	59,132,934 74.7085%	0	59,132,934
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-368	2,609,581,156 100.0000%	278,698,354	2,888,279,510 100.0000%	1,531,329,455 53.0187%	0	1,531,329,455
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-087	2,917,367,345 100.0000%	201,642,837	3,119,010,182 100.0000%	1,704,120,101 54.6366%	0	1,704,120,101
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-079	1,509,680,916 100.0000%	34,355,094	1,544,036,011 100.0000%	850,682,409 55.0947%	0	850,682,409
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-356	1,568,125,719 100.0000%	208,233,806	1,776,359,525 100.0000%	951,072,527 53.5405%	0	951,072,527
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-068	1,349,241,626 100.0000%	(6,590,969)	1,342,650,657 100.0000%	753,047,574 56.0866%	0	753,047,574
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-293	4,623,254,005 100.0000%	285,124,382	4,908,378,387 100.0000%	2,655,463,027 54.1006%	0	2,655,463,027
	PROD. TRANS. DIST PLANT W/O WOLF CREEK	TSFR 11-364	3,274,012,379	291,715,351	3,565,727,730	1,902,415,452	0	1,902,415,452

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)

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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
PTD W/O W.C.	ALLOCATOR		100.0000%		100.0000%	53.3528%		
	TOTAL SALARIES & WAGES W/O A&G	TSFR 18-021	114,630,062	4,980,346	119,610,408	65,337,846	0	65,337,846
SAL & WAGES	ALLOCATOR		100.0000%		100.0000%	54.6256%		
	TOTAL SALES EXPENSE	TSFR 4-302	1,011,507	4,627	1,016,134	543,981	0	543,981
SALES EXP	ALLOCATOR		100.0000%		100.0000%	53.5344%		
	TOTAL TRANS. AND DIST. PLANT	TSFR 11-291	1,705,886,660	83,481,545	1,789,368,205	951,342,925	0	951,342,925
T&D	ALLOCATOR		100.0000%		100.0000%	53.1664%		
	TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-347	4,904,212,773	299,907,696	5,204,120,469	2,814,380,019	0	2,814,380,019
TOTAL PLANT	ALLOCATOR		100.0000%		100.0000%	54.0798%		
	TOTAL TRANSMISSION EXPENSE	TSFR 4-241	15,773,296	83,521	15,856,817	8,390,506	0	8,390,506
TRAN EXP	ALLOCATOR		100.0000%		100.0000%	52.9142%		
	TOTAL TRANSMISSION PLANT	TSFR 11-152	328,807,856	17,256,788	346,064,644	180,918,500	0	180,918,500
TRAN PLANT	ALLOCATOR		100.0000%		100.0000%	52.2788%		
	TRANSMISSION RESERVE	TSFR 12-113	148,349,353	(10,518,065)	137,831,287	71,779,138	0	71,779,138
TRAN RESERVE	ALLOCATOR		100.0000%		100.0000%	52.0775%		
	TOTAL WOLF CREEK PROD. PAYROLL	TSFR 4-375	31,384,841	1,297,431	32,682,272	17,498,266	0	17,498,266
WC PROD PAY	ALLOCATOR		100.0000%		100.0000%	53.5405%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)

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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	0.20%	0.20%	0.20%	0.39%	0.39%	0.39%
%-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	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%
%-021	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-104 / 2-010	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
%-022	CALCULATED OTHER MO GRT ON MO BASE REV	16-107 / 2-010	1.19%	1.19%	1.19%	1.19%	1.19%	1.19%
%-023	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-110 / 2-013	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
%-024	CALCULATED MO SALES TAX ON MO BASE REV	16-113 / 2-010	3.09%	3.09%	3.09%	3.09%	3.09%	3.09%
%-025	CALCULATED KS SALES TAX ON KS BASE REV	16-116 / 2-013	3.81%	3.81%	3.81%	3.81%	3.81%	3.81%
%-026								
%-027	<u>CAPITAL STRUCTURE</u>							
%-028	LONG-TERM DEBT	1,144,565	44.79%	44.79%	44.79%	44.79%	44.79%	44.79%
%-029	PREFERRED STOCK	39,000	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%
%-030	COMMON EQUITY	1,372,092	53.69%	53.69%	53.69%	53.69%	53.69%	53.69%
%-031	TOTAL	2,555,657	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032								
%-033	<u>CAPITAL COST</u>							
%-034	LONG-TERM DEBT	ASSIGN	6.21%	6.21%	6.21%	6.21%	6.21%	6.21%
%-035	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-036	COMMON EQUITY	ASSIGN	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
%-037								
%-038	<u>WTD COST OF CAPITAL</u>							
%-039	LONG-TERM DEBT	%-028 * %-034	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
%-040	PREFERRED STOCK	%-029 * %-035	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%
%-041	COMMON EQUITY	%-030 * %-036	6.17%	6.17%	6.17%	6.17%	6.17%	6.17%
%-042	TOTAL		9.02%	9.02%	9.02%	9.02%	9.02%	9.02%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

Schedule TMR-1 (NP)

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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	23.73	30.00	(6.27)	-1.7178%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	23.73	13.81	9.92	2.7178%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	23.73	215.07	(191.34)	-52.4219%
CWC-013	Purchased Coal & Freight	ASSIGN	23.73	20.8793	2.85	0.7810%
CWC-014	Purchased Gas & Transportaion	ASSIGN	23.73	28.62	(4.89)	-1.3397%
CWC-015	Purchased Oil & Transportation	ASSIGN	23.73	8.50	15.23	4.1726%
CWC-016	Purchased Power	ASSIGN	23.73	30.72	(6.99)	-1.9151%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	-	-	-	0.0000%
CWC-018	Pension Fund Payments	ASSIGN	23.73	51.74	(28.01)	-7.6740%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	23.73	178.44	(154.71)	-42.3863%
CWC-020	Injuries & Damages	ASSIGN	23.73	185.00	(161.27)	-44.1836%
CWC-021						
CWC-022	Payroll-Related O&M					
CWC-023	Federal, State & City Income Tax Withheld	ASSIGN	23.73	13.63	10.10	2.7671%
CWC-024	FICA Taxes Withheld - Employee	ASSIGN	23.73	13.77	9.96	2.7288%
CWC-025	Other Employee Withholdings	ASSIGN	23.73	13.63	10.10	2.7671%
CWC-026	Net Payroll	ASSIGN	23.73	13.854	9.88	2.7058%
CWC-027	Accrued Vacation	ASSIGN	23.73	344.83	(321.10)	-87.9726%
CWC-028						
CWC-029	Taxes					
CWC-030	Ad Valorem / Property	ASSIGN	23.73	208.84	(185.11)	-50.7151%
CWC-031	FICA Taxes - Employers	ASSIGN	23.73	13.77	9.96	2.7288%
CWC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	23.73	71.00	(47.27)	-12.9507%
CWC-033	KS-City Franchise Taxes	ASSIGN	23.73	(77.00)	100.73	27.5973%
CWC-034	MO Gross Receipts Taxes - 6%	ASSIGN	23.73	20.53	3.20	0.8767%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	23.73	20.53	3.20	0.8767%
CWC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	23.73	20.53	3.20	0.8767%
CWC-037	Sales Taxes-MO	ASSIGN	23.73	22.00	1.73	0.4740%
CWC-038	Sales Taxes-KS	ASSIGN	23.73	22.00	1.73	0.4740%
CWC-039	Use Taxes	ASSIGN	23.73	22.00	1.73	0.4740%
CWC-040						
CWC-041						
CWC-042	Currently Payable Income taxes	ASSIGN	23.73	45.63	(21.90)	-5.9986%
CWC-043	Interest Expense	ASSIGN	23.73	86.55	(62.82)	-17.2110%
CWC-044						
CWC-045						
CWC-046						
CWC-047	Total Gross Payroll (12 MO ended 9-2005)		186,132,468			
CWC-048	Less : Gross Payroll paid by WCNOC		35,428,157			
CWC-049	Gross Payroll - Incurred internally		<u>150,704,311</u>			
CWC-050						
CWC-051	Payroll Withholdings - Incurred Internally					
CWC-052	Federal, State & City Income Tax Withheld		32,764,100	21.7407%		
CWC-053	FICA Taxes Withheld - Employee		11,807,315	7.8348%		
CWC-054	Other Employee Withholdings		27,671,470	18.3614%		
CWC-055	Total Withholdings		<u>72,242,886</u>	47.9368%		

% of Gross PR

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES

2005 UPDATED TEST YEAR INCL KNOWN & MEAS TO 9-30-06 (SEPT TRUE UP)

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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-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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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				0.00%
D-093		DISTRIBUTION RELATED - KS	ASSIGN				0.00%
D-094		STEP-UP EQUIPMENT	ASSIGN				0.00%
D-095		SUBSTATION EQUIPMENT	ASSIGN				0.00%
D-096		OVERHEAD LINES	ASSIGN				0.00%
D-097		TOTAL LAND					
D-098							
D-099		LAND RIGHTS					
D-100		SUBSTATIONS	ASSIGN				1.19%
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				1.36%
D-110		DISTRIBUTION RELATED - KS	ASSIGN				1.36%
D-111		STEP-UP EQUIPMENT	ASSIGN				1.36%
D-112		TRANSMISSION EQUIPMENT	ASSIGN				1.36%
D-113		SUBTOTAL					
D-114		MO GROSS AFDC	ASSIGN				1.36%
D-115		TOTAL ACCT 352					
D-116							

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES

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D-117	353	STATION EQUIPMENT					
D-118		DISTRIBUTION RELATED - MO	ASSIGN				2.24%
D-119		DISTRIBUTION RELATED - KS	ASSIGN				2.24%
D-120		STEP-UP EQUIPMENT	ASSIGN				2.24%
D-121		TRANSMISSION EQUIPMENT	ASSIGN				2.24%
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				2.00%
D-129		ALLOCATED TRANSMISSION	ASSIGN				2.00%
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				0.00%
D-159		SUBSTATION - STEP-UP	ASSIGN				0.00%
D-160		SUBS ALLOC- TRANSMISSION	ASSIGN				0.00%
D-161		TOTAL MISSOURI LAND					
D-162		KANSAS					
D-163		SUBSTATIONS ASSIGNED	ASSIGN				0.00%
D-164		SUBS ALLOC- TRANSMISSION	ASSIGN				0.00%
D-165		TOTAL KANSAS LAND					
D-166							
D-167		LAND RIGHTS					
D-168		MISSOURI (DEPRECIABLE)					
D-169		SUBSTATIONS	ASSIGN				2.17%
D-170		OVERHEAD LINES	ASSIGN				2.17%

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D-171		TOTAL MO LAND RIGHTS					
D-172		KANSAS (NON-DEPRECIABLE)					
D-173		SUBSTATIONS	ASSIGN				2.17%
D-174		OVERHEAD LINES					
D-175		ASSIGNED	ASSIGN				2.17%
D-176		WHOLESALE	ASSIGN				2.17%
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				2.96%
D-186		STEP-UP EQUIPMENT	ASSIGN				2.96%
D-187		TRANSMISSION EQUIPMENT	ASSIGN				2.96%
D-188		TOTAL MO STRUCT & IMPROVEMENTS					
D-189							
D-190		KANSAS					
D-191		ASSIGNED	ASSIGN				2.96%
D-192		TRANSMISSION EQUIPMENT	ASSIGN				2.96%
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				2.00%
D-200		STEP-UP EQUIPMENT	ASSIGN				2.00%
D-201		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
D-202		TOTAL MO STATION EQUIPMENT					
D-203							
D-204		KANSAS					
D-205		ASSIGNED	ASSIGN				2.00%
D-206		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
D-207		TOTAL KS STATION EQUIPMENT					
D-208							
D-209		SUBTOTAL ACCOUNT 362					
D-210							
D-211		STATION EQUIP - COMMUN EQUIP (LIKE 387)					
D-212		MISSOURI	ASSIGN				2.50%
D-213		KANSAS	ASSIGN				2.50%
D-214		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 387)					
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				4.09%
D-222		RETAIL	ASSIGN				4.09%
D-223		TOTAL KS POLES,TOWERS & FIX					
D-224		TOTAL ACCOUNT 364					

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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-225	365	OVERHEAD CONDUCTORS & DEVICES					
D-226		MISSOURI	ASSIGN				2.02%
D-227		KANSAS					
D-228		WHOLESALE	ASSIGN				2.02%
D-229		RETAIL	ASSIGN				2.02%
D-230		TOTAL KS OVERHEAD LINES					
D-231	366	TOTAL ACCOUNT 365					
D-232		UNDERGROUND CONDUIT					
D-233		MISSOURI	ASSIGN				1.33%
D-234		KANSAS	ASSIGN				1.33%
D-235		TOTAL ACCOUNT 366					
D-236		UNDERGROUND CONDUCTORS & DEV.					
D-237	367	MISSOURI	ASSIGN				1.23%
D-238		KANSAS	ASSIGN				1.23%
D-239		TOTAL ACCOUNT 367					
D-240		LINE TRANSFORMERS					
D-241		MISSOURI	ASSIGN				3.10%
D-242		RECORDED IN MISSOURI	ASSIGN				3.10%
D-243	368	ALLOCATED TO MISSOURI					
D-244		TOTAL MISSOURI					
D-245		KANSAS					
D-246		RECORDED IN KANSAS	ASSIGN				3.10%
D-247		ALLOCATED TO KANSAS	ASSIGN				3.10%
D-248		TOTAL KANSAS					
D-249	369	WHOLESALE	ASSIGN				3.10%
D-250		TOTAL ACCOUNT 368					
D-251		SERVICES					
D-252		MISSOURI	ASSIGN				3.14%
D-253		KANSAS	ASSIGN				3.14%
D-254		TOTAL ACCOUNT 369					
D-255	370	METERS					
D-256		MISSOURI	ASSIGN				4.31%
D-257		RECORDED IN MISSOURI	ASSIGN				4.31%
D-258		ALLOCATED TO MISSOURI					
D-259		TOTAL MO METERS					
D-260		KANSAS					
D-261	370	RECORDED IN KANSAS	ASSIGN				4.31%
D-262		ALLOCATED TO KANSAS	ASSIGN				4.31%
D-263		TOTAL KS METERS					
D-264		WHOLESALE	ASSIGN				4.31%
D-265		TOTAL ACCOUNT 370					
D-266							
D-267							
D-268							
D-269							
D-270							
D-271							
D-272							
D-273							
D-274							
D-275							
D-276							
D-277							
D-278							

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
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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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
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2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06
SUMMARY OF ADJUSTMENTS - SEPTEMBER UPDATE

		Non Proprietary		
		Sept Update Actual 2005	June Update Actual 2005	Incr (decr) Sept vs June Update
		Total Company Adjustments Incr (Decr)	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	(39,213,355)	(39,213,355)	0
Adj-49a	Normalize revenues for weather - MO	(7,469,970)	(8,841,457)	1,371,487
Adj-49a	Normalize revenues for weather and growth - KS	3,203,644	(3,826,373)	7,030,017
Adj-49b	Annualize revenues for customer growth through Sept 2006 - MO	6,733,231	549,838	6,183,393
Adj-49c	Eliminate impact of Peak Load Curtailment Credits - MO	395,320	394,655	665
Adj-49c	Eliminate impact of Peak Load Curtailment Credits - KS	90,980	90,955	25
		<u>(36,260,150)</u>	<u>(50,845,737)</u>	<u>14,585,587</u>
Miscellaneous Revenue - Schedule 1, line 1-011				
Adj-48	Remove non-recurring revenues related to LaCygne-Stillwell transmission line upgrade	(1,170,013)	(1,170,013)	0
Bulk Power Sales - Schedule 1, line 1-012				
Adj-39	Normalize Bulk Power Sales	(54,420,290) a	(49,795,966) a	(4,624,324)
Sales for Resale - Schedule 1, line 1-013				
Adj-49a	Normalize Sales for Resale Revenues for weather	(14,964)	(14,964)	0
	Operating Revenue - Schedule 1, line 1-014	<u>(91,865,417)</u>	<u>(101,826,680)</u>	<u>9,961,263</u>
OPERATING EXPENSES				
Fuel - Schedule 1, line 1-017				
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	5,322,734	5,320,848	1,886
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(5,026,084)	(5,027,581)	1,497
Adj-20b	Adjust severance payroll costs to normalized amount	0	0	0
Adj-20c	Adjust Incentive compensation payroll costs to normalized amount	0	0	0
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	(32,084,998)	(35,884,915)	3,799,917
Adj-42	Adjust Wolf Creek Refueling Outage accrual.	356,000	356,000	0
Adj-58	Adjust Fuel Handling Expense to include the costs the 2006 freight rate complaint before the Surface Transportation Board (See Adj-62)	0	3,500,000	(3,500,000)
Adj-62	** Defer/amortize project costs for Surface Transportation Board	**	**	**
	Fuel - Schedule 1, line 1-017	<u>(31,149,520)</u>	<u>(31,735,648)</u>	<u>586,128</u>
Purchased Power - Schedule 1, line 1-018				
Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	(19,800,595)	(28,505,012)	8,704,417
Other Operations & Maintenance Expenses - Schedule 1, line 1-019				
Adj-2	Adjust amortization of ice storm costs as if 100% had been deferred for jurisdictional books (KS only)	0	0	0
Adj-4	Transfer Bad Debt Expense from below the line to A/C 904	1,916,393	1,916,393	0
Adj-16	** <u>Normalize 2005 for recurring security costs, eliminating Kansas jurisdictional deferral to a regulated asset (KS only)</u>	**	**	**
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	140,776,178	143,266,479	(2,490,301)
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(133,643,396)	(133,498,116)	(145,280)
Adj-20b	Adjust severance payroll costs to normalized amount	(1,480,680)	(926,464)	(554,216)

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		Non Proprietary		
		Sept Update Actual 2005	June Update Actual 2005	Incr (decr) Sept vs June Update
		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	
Adj-20c	Adjust Incentive compensation payroll costs to normalized amount	(366,951)	610,062	(977,013)
Adj-20d	Adjust equity compensation payroll costs to normalized amount	0	0	0
Adj-26	Normalize Production Maintenance expense	3,004,436	3,004,436	0
Adj-27	Adjust pension expense per 2005 Stipulation & Agreement, including amortization of pension regulatory asset	19,149,018	20,360,867	(1,211,849)
Adj-30	** <u>Reflect amortization of regulatory asset related to deferred security expenses</u>	***		**
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.	401,428	539,206	(137,778)
Adj-32	Reflect amortization of regulatory asset related to deferred incremental rate case expenses	966,825	1,510,106	(543,281)
Adj-41	Normalize Bad Debt expense	1,018,262	1,018,262	0
Adj-42	Adjust Wolf Creek Refueling Outage accrual	824,000	824,000	0
Adj-44	Adjust Nuclear Decommissioning Expense	148,559	148,559	0
Adj-45	Adjust Benefit expense for Other Post Employment Benefits (OPEB), 401K, and for (OTHER) benefits relating to active employees	1,309,992	1,628,941	(318,949)
Adj-49a	Adjust Bad Debt expense related to normalization of revenues for weather	(77,714)	(64,718)	(12,996)
Adj-49b	Adjust Bad Debt expense related to annualization of revenues for customer growth	83,069	0	83,069
Adj-52	Adjust O&M for expenses related to new Wind generation	2,017,406	2,017,406	0
Adj-54	Annualize fees related to Accounts Receivable Sale	3,931,861	3,931,861	0
Adj-56	Adjust Customer Accounts expense for costs associated with accepting credit card payments	500,000	500,000	0
Adj-59	Miscellaneous Eliminations	0	(1,000,000) c	1,000,000
Adj-59a	Eliminate certain costs for lobbying	(626,507) c	0	(626,507)
Adj-59b	Eliminate costs for dues other than EEI (included in Adj-59a)	0 c	0	0
Adj-59c	Eliminate costs for charitable contributions (addl amount in Adj-59a)	(427,147) c	0	(427,147)
Adj-59d	Eliminate costs for spousal travel (included in Adj-59-a)	0 c	0	0
Adj-59e	Eliminate costs for Board/Executive retreat	(54,160) c	0	(54,160)
Adj-60	Defer/amortize project costs for LED-LDI, Leadership Dvlp Initiative	(1,163,693)	0	(1,163,693)
Adj-61	Defer/amortize project costs for CORPDP-KCPL, Corporate Dvlp/Plan	(1,231,523)	0	(1,231,523)
Adj-64	Capitalize MSC0140, KCPL Strategic Initiatives	(2,024,132)	0	(2,024,132)
Adj-65	Remove 50% of local business meals	(185,902)	0	(185,902)
Adj-66	Trsf Advertising expense to latan 2 project	(113,681)	0	(113,681)
Adj-67	Eliminate general advertising without specific documentation	(76,036)	0	(76,036)
Adj-68	Eliminate institutional advertising	(461,018)	0	(461,018)
Adj-69	Eliminate advertising - other	(104,191)	0	(104,191)
Adj-70	Eliminate non-advertising costs charged to Account 930.1	(332,082)	0	(332,082)
Adj-71	Eliminate disallowed EEI dues	(151,896)	0	(151,896)
Other Oper & Mtce Expenses - Schedule 1, line 1-019		35,847,690	48,091,440	(12,243,750)
Depreciation Expense - Schedule 1, line 1-020				
Adj-12	Adjust book depreciation expense to jurisdictional rates	(9,242,081)	(9,242,081)	0
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	9,242,081	9,242,081	0

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SUMMARY OF ADJUSTMENTS - SEPTEMBER UPDATE

		Non Proprietary		
		Sept Update Actual 2005	June Update Actual 2005	Incr (decr) Sept vs June Update
		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2006	(8,166,983)	(11,402,394)	3,235,411
	Depreciation Expense - Schedule 1, line 1-020	<u>(8,166,983)</u>	<u>(11,402,394)</u>	<u>3,235,411</u>
Amortization Expense - Schedule 1, line 1-021				
Adj-12	Adjust book amortization expense to jurisdictional basis	225,980	225,980	0
Adj-25	Record additional amortization to maintain credit ratios	0	0	0
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense	(225,980)	(225,980)	0
Adj-98	Annualize amortization expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	74,877	71,040	3,837
	Amortization Expense - Schedule 1, line 1-021	<u>74,877</u>	<u>71,040</u>	<u>3,837</u>
Interest on Customer Deposits - Missouri - Schedule 1, line 1-022				
Adj-10	Transfer interest on customer deposits above the line	457,159	457,159	0
Interest on Customer Deposits - Kansas - Schedule 1, line 1-023				
Adj-10	Transfer interest on customer deposits above the line and adjust amount to 2006 interest rate	43,128	43,128	0
Taxes Other than Income - Schedule 1, line 1-024				
Adj-1	Remove Gross Receipts Tax	(39,012,075)	(39,012,075)	0
Adj-20e	Adjust FICA Payroll Taxes consistent with annualized payroll	176,823	91,493	85,330
Adj-33b	Adjust property taxes for increased assessed values and levy rates	4,411,091	4,606,328	(195,237)
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	(268,526)	(172,864)	(95,662)
	Taxes Other than Income - Schedule 1, line 1-024	<u>(34,692,687)</u>	<u>(34,487,118)</u>	<u>(205,569)</u>
Federal and State Income Taxes - Schedule 1, line 025				
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(3,223,698)	(11,471,316)	8,247,618
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above			
	Fed and State Income Taxes - Schedule 1, line 1-025	<u>(3,223,698)</u>	<u>(11,471,316)</u>	<u>8,247,618</u>
Total Electric Operating Exp - Schedule 1, line 1-027		<u>(60,610,629)</u>	<u>(68,938,721)</u>	<u>8,328,092</u>
Net Electric Operating Income - Schedule 1, line 1-029		<u>(31,254,788)</u>	<u>(32,887,959)</u>	<u>1,633,171</u>

RATE BASE

Total Electric Plant - Schedule 1, line 1-032				
Adj-3	Adjust Wolf Creek Disallowance to 100% jurisdictional basis	(6,785,265)	(6,785,265)	0
Adj-21	Increase Plant in Service for actual additions and retirements, excluding Wind generation, through 9-30-2006. (See Adj-52 for Wind)	143,457,043	87,042,654	56,414,389
Adj-21a	Increase Plant in Service for projected additions and retirements, excluding Wind generation, for July through September 2006	0	28,498,000	(28,498,000)
Adj-52	Add new Wind Generation and associated facilities	163,235,918	171,522,000	(8,286,082)
	Total Electric Plant - Schedule 1, line 1-032	<u>299,907,696</u>	<u>280,277,389</u>	<u>19,630,307</u>
Accumulated Depreciation & Amortization - Schedule 1, line 1-033				
Adj-13	Adjust book Accumulated Reserve for Depreciation to 100% basis at jurisdictional depreciation rates for December 2005.	(83,761,549)	(83,761,549)	0
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision for July 2006 through September 2006	0	36,234,432	(36,234,432)

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06
SUMMARY OF ADJUSTMENTS - SEPTEMBER UPDATE

		Non Proprietary		
		Sept Update Actual 2005	June Update Actual 2005	Incr (decr) Sept vs June Update
		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	
Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures from July 2006 through September 2006	0	(13,420,000)	13,420,000
Adj-53c	Adjust Dec 2005 jurisdictional Depreciation Reserve to actual jurisdictional balance at September 30, 2006	104,970,891	58,976,395	45,994,496
	Accumulated Depr & Amort - Schedule 1, line 1-033	21,209,342	(1,970,722)	23,180,064
	Net Plant - Schedule 1, line 1-034	278,698,354	282,248,111	(3,549,757)
Working Capital - Schedule 1, line 1-036				
Adj-50	Adjust Prepayments to 13-Month Average	439,513	122,360	317,153
Adj-51	Adjust Fossil and Nuclear Fuel Inventories to required levels	20,913,834	14,544,244	6,369,590
Adj-71	Adjust M&S inventories to 13 month average	748,535	0	748,535
Various	Impact of other adjustments on Cash Working Capital	(1,181,662)	(1,368,677)	187,015
	Working Capital - Schedule 1, line 1-036	20,920,220	13,297,927	7,622,293
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%)	(6,602,527)	(7,270,811)	668,284
	Incr BEG BAL from \$21,772,043 to \$22,952,973			
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%)	(5,366,825)	(5,910,035)	543,210
	Incr BEG BAL from \$17,695,847 to \$18,657,187			
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%)	(145,377)	(160,091)	14,714
	Incr BEG BAL from \$479,585 to \$505,387			
Pension Regulatory Asset - Schedule 1, line 1-040				
Adj-27	Increase Regulatory Asset to 9-30-06 amount	14,097,751	15,439,596	(1,341,845)
	Decr BEG BAL from \$15,560,065 to \$13,944,624			
Regulatory Asset-Security-KS - Schedule 1, line 1-041				
Adj-30	** Adjust Regulatory Asset to 9-30-2006 amount			
Regulatory Asset-Demand Side Mgmt Prog-MO - Schedule 1, line 1-042				
Adj-31	Increase Regulatory Asset to projected 9-30-2006 amount	2,253,108	2,752,666	(499,558)
Regulatory Asset-Demand Side Mgmt Prog-KS - Schedule 1, line 1-043				
Adj-31	Increase Regulatory Asset to projected 9-30-2006 amount	1,464,502	2,342,735	(878,233)
Regulatory Asset-Regulatory Expenses-MO - Schedule 1, line 1-044				
Adj-32	Increase Regulatory Asset to projected 9-30-2006 amount	959,251	1,381,053	(421,802)
Regulatory Asset-Regulatory Expenses-KS - Schedule 1, line 1-045				
Adj-32	Increase Regulatory Asset to projected 9-30-2006 amount	760,625	1,425,384	(664,759)
Regulatory Asset-LED-LDI-MO - Schedule 1, line 1-046				
Adj-60	Increase Regulatory Asset to projected 9-30-2006 amount	1,012,306	0	1,012,306
Regulatory Asset-CORPDP-KCPL-MO - Schedule 1, line 1-047				
Adj-61	Increase Regulatory Asset to projected 9-30-2006 amount	876,304	0	876,304
Regulatory Asset-STB Litigation-MO - Schedule 1, line 1-048				
Adj-62	Increase Regulatory Asset to projected 9-30-2006 amount	802,006	0	802,006
Regulatory Asset-2002 Ice Storm-MO - Schedule 1, line 1-050				
Adj-29	Reduce Regulatory Asset to projected 9-30-2006 amount	(3,421,501)	(3,421,501)	0
Accumulated Deferred Income Taxes - Schedule 1, line 1-048				
Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06
SUMMARY OF ADJUSTMENTS - SEPTEMBER UPDATE

		Non Proprietary		
		Sept Update Actual 2005	June Update Actual 2005	Incr (decr) Sept vs June Update
		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	
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	**	** **	**
Adj-57	** <u>Adjust Deferred Income Tax Reserves for incremental impact of adjustments to Deferred Gain on Sale of Emissions Allowances under 2006 SEAMP</u>	** **	** **	**
	Accumulated Deferred Income Taxes - Schedule 1, line 1-048	23,747,555	21,105,883	2,641,672
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-049				
Adj-28	Adjust to level of sales per 2005 SEAMP	93,295	93,295	0
Adj-57	Adjust to incremental level of sales in 2006 SEAMP	0	0	0
	Deferred Gain on Emission Allow Sales - Schedule 1, line 1-049	93,295	93,295	0
RATE BASE - Schedule 1, line 1-057		283,356,573	281,729,599	1,626,974

- a The adjustment for bulk power sales resulted in adjusted bulk power sales representing only the margin on the sales. The adjustment for fuel expense resulted in adjusted fuel expense that no longer includes the fuel cost associated with such sales. The calculation of these adjusted amounts differ from previous versions. For both the February filing and the December Update, the adjusted bulk power sales reflected the total bulk power sales revenues. For both the February filing and the December Update, the adjusted fuel expense included the cost of fuel associated with bulk power sales. The net of these adjusted amounts associated with bulk power sales resulted in the margin.
- b June Update Adj-20 and 20a related to payroll have been broken into Adj-20 through 20e in order to segregate the components of payroll costs for salaries & wages, severance, incentive compensation, equity compensation and FICA taxes.
- c June Update Adj-59, Miscellaneous Eliminations, has been broken into separate adjustments Adj-59 through 59e and Adj-65 for costs related to lobbying expenses, dues other than EEI, charitable contributions, the executive retreat and other disallowed costs that were inadvertently recorded on KCPL's books as operating costs.
- d New adjustments Adj-60 through 64 were added to costs which were recorded as operating expenses but which will be deferred and amortized or capitalized.
- e New adjustments Adj-66 through 70 were added for disallowed advertising costs and new Adj-71 was added for disallowed EEI dues.

Line	Information from the Company's September Update		Total Company Col 603	Jurisdictional Allocation Col 604/6	Jurisdictional Adjustments	Jurisdictional Proforma
6	Rate Base	Surveillance Report Schedule 1, Line 1-058	2,409,080	1,272,765		
7	Jurisdictional Allocator for Capital	Jurisdictional Rate Base / Total Company Rate Base		52.8%		
8	Additional Net Balance Sheet Investment	Line 9 - Line 6	(84,065)	(44,413)		
9	KCPL Total Capital	KCPL Operating Report Page 13 Lines 47+50+52+53	2,325,015	1,228,352		
10	GPE Total Capital	Surveillance Rpt Capitalization Worksheet - Misc % - Line %-031	2,555,657	1,228,352	-	1,228,352
11	Equity	Surveillance Rpt Capitalization Worksheet - Misc % - Line %-030	1,372,092	659,483	-	659,483
12	Preferred	Surveillance Rpt Capitalization Worksheet - Misc % - Line %-029	39,000	18,745		18,745
13	Long-term Debt	Surveillance Rpt Capitalization Worksheet - Misc % - Line %-028	1,144,565	550,124		550,124
14	Cost of Debt	Surveillance Rpt Capitalization Worksheet - Misc % - Line %-032	6.21%	6.21%		6.21%
15	Interest Expense	Line 13 * Line 14	71,077	34,163	-	34,163
16						
17	Retail Sales Revenue	Surveillance Report Schedule 1, Line 1-010	887,852	486,520	55,360	541,880
18	Other Revenue	Line 19 - Line 17	151,075	78,748		78,748
19	Operating Revenue	Surveillance Report Schedule 1, Line 1-014	1,038,927	565,268	55,360	620,628
20						
21	Operating & Maintenance Expenses	Surveillance Report Schedule 1, Lines 1-017 through 1-019	609,855	336,789		336,789
22	Depreciation	Surveillance Report Schedule 1, Line 1-020	129,876	70,043		70,043
23	Amortization	Surveillance Report Schedule 1, Line 1-021	8,580	4,658	55,360	60,018
24	Interest on Customer Deposits	Surveillance Report Schedule 1, Lines 1-022 and 1-023	500	457		457
25	Taxes other than income taxes	Surveillance Report Schedule 1, Line 1-024	70,087	37,652		37,652
26	Federal and State income taxes	Surveillance Report Schedule 1, Line 1-025	52,741	26,626	0	26,626
27	Gains on disposition of plant	Surveillance Report Schedule 1, Line 1-026	0	0		0
28	Total Electric Operating Expenses	Sum of Lines 21 to 27	871,639	476,225	55,360	531,585
29						
30	Operating Income	Surveillance Report Schedule 1, Line 1-029	167,288	89,043	0	89,043
31	less Interest Expense	- Line 15	(71,077)	(34,163)	-	(34,163)
32	Depreciation	Surveillance Report Schedule 1, Line 1-020	129,876	70,043		70,043
33	Amortization	Surveillance Report Schedule 1, Line 1-021	8,580	4,658	55,360	60,018
34	Deferred Taxes	Surveillance Report Schedule 7, Column 601, Line 7-114	16,530	8,247	(21,253)	(13,006)
35	Funds from Operations (FFO)	Sum of Lines 30 to 35	251,197	137,828	34,107	171,935
36						
37	Net Income	Line 30 + Line 31	96,211	54,880	-	54,880
38	Return on Equity	Line 37 / Line 11	7.0%	8.3%	0.0%	8.3%
39	Unadjusted Equity Ratio	Line 11 / Line 10	53.7%	53.7%	0.0%	53.7%
Additional financial information needed for the calculation of ratios						
43	Capitalized Lease Obligations	KCPL Trial Balance accts 227100 & 243100	2,305	1,218		1,218
44	Short-term Debt Balance	KCPL Trial Balance accts 231xxx	80,600	42,583		42,583
45	Short-term Debt Interest	KCPL T.B. accts 831014, 831015, 831016	8,713	3,547		3,547
Adjustments made by Rating Agencies for Off-Balance Sheet Obligations						
49	<u>Debt Adjustments for Off-Balance Sheet Obligations</u>					
50	Operating Lease Debt Equivalent	Present Value of Operating Lease Obligations discounted @ 6.1%	86,835	45,877		45,877
51	Purchase Power Debt Equivalent	Present Value of Purchase Power Obligations discounted @ 6.1%	20,742	10,958		10,958
52	Accounts Receivable Sale	KCPL Trial Balance account 142011	70,000	36,982		36,982
53	Total OBS Debt Adjustment	Sum of Lines 50 to 52	177,577	93,817	-	93,817
54						
55	<u>Interest Adjustments for Off-Balance Sheet Obligations</u>					
56	Present Value of Operating Leases	Line 50 * 6.1%	5,297	4,588	-	4,588
57	Purchase Power Debt Equivalent	Line 51 * 6.1%	1,265	1,096	-	1,096
58	Accounts Receivable Sale	Line 52 * 5%	3,500	1,849	-	1,849
59	Total OBS Interest Adjustment	Sum of Lines 56 to 58	10,062	7,533	-	7,533
Ratio Calculations						
63	Adjusted Interest Expense	Line 15 + Line 45 + Line 59	87,853	45,242	-	45,242
64	Adjusted Total Debt	Line 13 + Line 43 + Line 44 + Line 53	1,405,047	687,742	-	687,742
65	Adjusted Total Capital	Line 10 + Line 43 + Line 44 + Line 53	2,816,139	1,365,969	-	1,365,969
66						

Historical Employee Levels

