

Exhibit No.: _____
Issue: Cost of Service Studies
Witness: Chris B. Giles
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Missouri Public
Service Commission

Direct Testimony
of
Chris B. Giles
On Behalf of
Kansas City Power & Light Company

**DIRECT TESTIMONY
OF
CHRIS B. GILES
Director of Regulatory Affairs
Kansas City Power & Light Company**

Case No. EM-2000-753

1 **Q. PLEASE STATE YOUR NAME, BUSINESS AFFILIATION AND BUSINESS**
2 **ADDRESS.**

3 A. My name is Chris B. Giles. I am employed by Kansas City Power & Light Company
4 (KCPL or Company), and currently serve as Director of Regulatory Affairs. My business
5 address is 1201 Walnut, Kansas City, Missouri.

6 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
7 **EXPERIENCE.**

8 A. I graduated from the University of Missouri at Kansas City in 1974 with a B.A. in
9 Economics and in 1981 with an M.B.A. with concentrations in accounting and
10 quantitative analysis. I was first employed at KCPL in 1975 as an Economic Research
11 Analyst in the Rates and Regulation Department. I held positions as supervisor and
12 manager of various rate functions until 1988 when I was promoted to Director of
13 Marketing. In January 1993, I returned to the rate area as Director, Regulatory Affairs.

14 **Q. WOULD YOU PLEASE DESCRIBE YOUR CURRENT DUTIES AT KCPL?**

15 A. My responsibilities include all aspects of regulatory activities including cost of service,
16 rate design, revenue requirements, and tariff administration. I have previously testified

1 before both the Missouri and Kansas Commissions on numerous issues regarding rates
2 and regulation.

3 Q. **WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

4 A. I will discuss the purpose and development of the cost of service studies developed for
5 this case and the adjustments made to the calendar year 1999 cost of service data.

6 Q. **PLEASE IDENTIFY THE COST OF SERVICE STUDIES TO BE FILED IN THIS**
7 **CASE.**

8 A. Attached to my testimony as Schedule CBG-1 is a cost of service study based on adjusted
9 actual data for the calendar year ended December 31,1999. In addition, attached as
10 Schedule CBG-2 are cost of service studies for the projected calendar years 2002-2008.
11 These studies are based upon budgets approved in the first quarter of the year 2000. The
12 2002-2008 cost of service studies will be updated based on a new budget to be approved
13 during the first quarter of 2001 and will be filed in the Company's March 2001 filing. In
14 addition, the cost of service study for calendar year 1999 will be replaced with a cost of
15 service study based on adjusted actual data for the 12 months ended June 2001. That cost
16 of service study will be filed in the Company's September, 2001, filing.

17 Q. **GIVEN THAT BOTH THE 1999 ACTUAL DATA AND THE 2002-2008**
18 **BUDGETED DATA ARE TO BE REPLACED IN SUBSEQUENT FILINGS, WHAT**
19 **IS THE PURPOSE OF FILING THESE COST OF SERVICE STUDIES?**

20 A. The purpose of providing these studies at this time is to provide a base point of reference
21 for unbundled cost of service for the Delivery and Power Business Units. This
22 information then can be utilized to develop and evaluate a Power Supply Agreement

1 between Delivery and Power. The Power Supply Agreement will be provided in the
2 Company's March, 2001 filing.

3 Q. **IS THE COMPANY PROPOSING A CHANGE IN RATES?**

4 A. No, the Company is not proposing a change in rates. The cost of service is filed to
5 illustrate the effect of the Company's separation into business units. It summarizes
6 property and expenses that are related to each of the business units, and reflects in a
7 traditional cost of service format how total KCPL revenue requirements are split between
8 business units.

9 Q. **HOW HAVE THE COMPANY'S BOOKS BEEN SEPARATED INTO BUSINESS**
10 **UNITS?**

11 A. Originally, the Company recorded the year ended December 31, 1999, in the traditional
12 manner with no separation by business unit. However, with the development of the
13 proposal to restructure the Company, the Accounting Department developed a Cost
14 Allocation Manual (CAM) which details how revenues, expenses, assets and liabilities
15 are assigned or allocated to business units. The development of the CAM is the subject
16 of KCPL witness Ruth Ann Dane's testimony. Based on the cost allocation procedures
17 developed as of August, 2000, the Accounting Department restated 1999 data into
18 business units. Development of allocation procedures continued to evolve after August,
19 2000, and any revisions will be reflected in the updated cost of service studies.

20 Q. **WAS ALL OF 1999 RESTATED BY BUSINESS UNIT?**

1 A. No, only the year to date balances were restated into a business unit format. The data for
2 each individual month in 1999 was not restated. Therefore, it was not possible to develop
3 13-month average balances for this cost of service study.

4 **Q. WHAT TEST YEAR IS USED FOR THE COST OF SERVICE?**

5 A. The test year is the year ended December 31, 1999, unbundled by Delivery and Power
6 Business Units. However, it is intended to do more than reflect a traditional test year for
7 1999. It is intended to bridge the gap between 1999 and the projected analysis that begins
8 in 2002. This projected analysis will be discussed later in my testimony. The test year
9 data is adjusted to include all of the new units at Hawthorn - Units 6, 7, 8 & 9. Also
10 included is an estimate of the final cost for rebuilding Hawthorn 5 offset by expected
11 insurance proceeds.

12 **Q. HOW WILL YOU ORGANIZE YOUR DISCUSSION OF COST OF SERVICE?**

13 A. First I will explain the cost of service study format. Then I will discuss the adjustments
14 that were made to the book data.

15 **Q. HOW IS THE COST OF SERVICE FORMATED?**

16 A. The column labeled as "KCPL SYSTEM BOOKS" (COL. 600) reflects the books before
17 they were restated into business units. The cost of service is then divided into two
18 sections - one for each business unit. The first section for each business unit includes
19 columns for 1) the book amount; 2) adjustments; and 3) as adjusted amounts. The second
20 section allocates the appropriate "as adjusted" amounts to the Missouri jurisdiction.

21 Schedule CBG-3, which is attached to my testimony, is a listing of all adjustments
22 made to the cost of service study, including a short description.

1 Q. **PLEASE DISCUSS THE ADJUSTMENTS.**

2 A. First let me explain how the adjustments are numbered. They are separated into two
3 groups. The first group is numbered RB-1 through RB-11 because these adjustments
4 primarily impact rate base. The second group is numbered IS-1 through IS-27 because
5 these adjustments primarily impact either revenue or expense in the income statement. In
6 some cases, an adjustment impacts both the income statement and rate base, but the
7 numbering analysis is intended only as a guide to help find and identify adjustments.

8 All of the adjustments made to the cost of service fall roughly into four groups: 1)
9 Missouri basis adjustments; 2) annualization and normalization adjustments; 3) recurring
10 rate case adjustments, and 4) Hawthorn related adjustments. Some adjustments may fall
11 into more than one of these groupings. Again, the numbering is intended to provide
12 general information and to help organize and identify adjustments.

13 Q. **WHAT ARE THE MISSOURI BASIS ADJUSTMENTS?**

14 A. The Missouri basis adjustments occur because of long-standing or permanent differences
15 in basic assumptions between the Company's three regulatory jurisdictions. One
16 difference is that each jurisdiction found a different disallowance appropriate for the
17 Company's investment in Wolf Creek. In Docket No. 142,099-U, the Kansas
18 Corporation Commission ("KCC") found approximately \$131,980,000 of Wolf Creek
19 investment imprudent. In Case No. EO-85-185, the Missouri Public Service Commission
20 ("MPSC") found approximately \$152,451,000 of Wolf Creek investment imprudent. For
21 book purposes, the Company has recorded a composite of these disallowances, which at
22 December 31, 1999 is approximately \$142,373,349. For a Missouri cost of service, the

1 Wolf Creek disallowance must be restated to a Missouri basis, which is the purpose for
2 Adjustment No. RB-1.

3 Q. **ARE THERE OTHER BASIS DIFFERENCES?**

4 A. Yes. Another basis difference was created when each jurisdiction ordered different
5 depreciation rates. In April of 1986, the MPSC issued its order in Case No. EO-85-185,
6 which included new depreciation rates for most sub-accounts in Account 101, plant in
7 service. Since that time, other depreciation rate changes have been made by the different
8 jurisdictions. As a result, depreciation rates are different between each of the
9 jurisdictions the Company serves.

10 To accommodate this, the Company developed and uses for book purposes a
11 composite of the depreciation rate ordered in each of its three jurisdictions. Adjustment
12 IS-22 annualizes depreciation expense on adjusted plant balances. The rates used to
13 calculate the adjustment have been approved by this Commission. In other words,
14 Adjustment IS-22 is both a basis difference adjustment and an annualization of
15 depreciation expense based on adjusted year-end plant values.

16 Q. **WHAT OTHER AREAS OF COST OF SERVICE DO DIFFERENCES IN
17 DEPRECIATION RATES AFFECT?**

18 A. Depreciation rates are the basis for calculation of Accumulated Depreciation (Reserve).
19 Since book depreciation rates are a composite of depreciation rates of the three
20 jurisdictions, the book Reserve, which uses this composite rate in its calculation, is
21 different from a Reserve calculated with Missouri approved depreciation rates. The
22 Company has developed a series of computer reports that calculate the Reserve based on

1 the depreciation rates that have been approved in each jurisdiction. Adjustment No. RB-2
2 uses the report based on Missouri depreciation rates to develop an adjustment to put the
3 Reserve on a Missouri basis.

4 Q. **ARE THERE OTHER ITEMS THAT DIFFERENCES IN DEPRECIATION**
5 **RATES AFFECT?**

6 A. Yes, taxes. Both the deferred tax balance and the amortization of both deferred taxes and
7 Investment Tax Credits ("ITCs") are impacted by the depreciation rate or, at least, the
8 depreciable life on which the rates are based.

9 Q. **PLEASE EXPLAIN.**

10 A. Tax life is usually much shorter than the book life for most plant assets. One of the tax
11 benefits that the IRS has afforded regulated companies is that they can defer the payment
12 of taxes related to this difference. KCPL faces one additional complication because book
13 lives may be different between jurisdictions. To solve this, KCPL uses a composite
14 calculation for its books. This means that the amount of taxes deferred in each
15 jurisdiction is different from the composite. The time that difference is spread over is
16 also different. The Company maintains separate reports that calculate deferred taxes and
17 deferred tax amortization on a jurisdictional basis (as though that jurisdiction was its only
18 jurisdiction.) The Company's Adjustment RB-8 reflects the changes necessary to restate
19 the book deferred tax balance to one using Missouri approved rates. In addition, this
20 adjustment also removes other deferred tax items that are not accorded rate base
21 treatment.

22 Q. **ARE THERE OTHER BASIS DIFFERENCES?**

1 A. Yes, Missouri taxes are calculated differently from book taxes. In this cost of service,
2 taxes are calculated as though Missouri was the Company's only jurisdiction. Adjustment
3 IS-27 reflects the tax differences due to the statutory tax rate, the deductibility of state
4 and local income taxes, interest synchronization, deferred taxes and deferred ITC
5 amortization.

6 Q. **PLEASE DISCUSS THE CATEGORY OF ADJUSTMENTS CLASSIFIED AS**
7 **NORMALIZATIONS AND ANNUALIZATIONS?**

8 A. These are typical adjustments made in cost of service because the books sometimes fail to
9 recognize cut off points that should be reflected in a test year. In other instances, an item
10 such as fuel or payroll can be annualized on a known and measurable price or quantity.
11 Other times, the books may record an activity that is a one-time expense and not an
12 ongoing cost of doing business. In this situation, the amount would be eliminated,
13 resulting in a "normal" level of operations. Annualizations and normalizations are by far
14 the largest group of adjustments, and I have attached to my testimony Schedule CBG-3,
15 which lists all adjustments with a short description. Of the adjustments listed in this
16 schedule, the following are amortizations or normalizations: RB-11, IS-1, IS-3, IS-4, IS-
17 5, IS-10, IS-13, IS-14, IS-15, IS-18, IS-19, IS-20, IS-22, IS-24, and IS-25.

18 Q. **ARE ANY OF THESE ADJUSTMENTS OF PARTICULAR INTEREST OR**
19 **UNUSUAL?**

20 A. Yes, adjustments RB-11, IS-5, IS-10, IS-24 and IS-26 deserve explanation.

21 Q. **PLEASE DISCUSS ADJUSTMENT RB-11.**

1 A. Adjustment RB-11 reflects a change in accounting policy that was implemented by the
2 Company effective January 1, 2000. The new policy changes the methods of amortizing
3 unrecognized net gains and losses and determination of expected return related to
4 accounting for pension expenses. This change was made to reflect on a more timely basis
5 the gains and losses incurred by the pension funds. It also is closer to what the MPSC
6 Staff has recommended in recent cases for other companies. Adjustment RB-11
7 incorporates the new policy into the 1999 cost of service.

8 Q. **PLEASE DISCUSS ADJUSTMENT IS-5.**

9 A. Adjustment IS-5 annualizes fuel and interchange based on budgeted prices used for the
10 budget period July 2000 through June 2001. This was done because the budgeted prices
11 were available and because this cost of service will be updated to that point in time.

12 Q. **PLEASE DISCUSS ADJUSTMENT IS-10.**

13 A. In adjustment IS-10, the Company has utilized for the first time the Massachusetts
14 Formula to allocate a portion of A&G expense to its subsidiaries. This has become
15 appropriate because of concern over the fairness of affiliate transactions and the increased
16 significance of the Company's subsidiaries. The Massachusetts Formula is the arithmetic
17 average of three factors - usually gross margin, net plant and payroll. Because gross
18 margin and net plant are not always readily available, we have modified the factors
19 slightly to include capital assets and investments, payroll and revenues. The
20 Massachusetts Formula is used only when a more specific driver cannot be determined.
21 The MPSC has previously approved the use of the Massachusetts Formula by other

1 Missouri companies. This adjustment eliminates from cost of service the amounts
2 estimated by the formula to be related to subsidiaries.

3 Q. **PLEASE DISCUSS ADJUSTMENT IS-24.**

4 A. Refueling outages for the Company's Wolf Creek Generating Station occur
5 approximately every 18 months. These outages are a financially significant event for the
6 Company. If the Company were to record the full cost of the outage in the month or
7 months that the outage actually occurs, maintenance expense for the station would look
8 like a roller coaster. It would be relatively low most of the time but very high during the
9 outage period. To level out this roller coaster effect, the Company estimates the cost of
10 the next outage and accrues this cost monthly over the 18 month operating cycle. At the
11 time of the outage, the accruals are reversed and trued up to actual. Any over or under
12 accrual remains as an expense in the current period. Because of the way in which Wolf
13 Creek refueling costs are booked, portions of accruals, true ups and reversals may be
14 included in expense during any 12-month period. This may not be a reasonable level of
15 costs to be included in rates. Adjustment IS-24 eliminates the accruals and true ups and
16 leaves in cost of service 12 months of actual costs from Wolf Creek's most recent outage.

17 Q. **PLEASE DISCUSS ADJUSTMENT IS-26.**

18 A. Adjustment IS-26 reflects in cost of service the difference between direct billings and
19 Unit Service Agreements for support services. This amount is what should have been
20 charged to Delivery and Power for intra-company transactions if the direct billings and
21 Unit Service Agreements process had been refined enough to be all-inclusive. The

1 adjustment totals zero dollars, but it is necessary to assign dollars to Delivery and Power
2 based on labor allocators and the Massachusetts Method.

3 Q. **PLEASE DISCUSS THE ADJUSTMENTS YOU HAVE CLASSIFIED AS**
4 **RECURRING ADJUSTMENTS.**

5 A. These adjustments are from rate case orders, stipulations or accounting authority orders
6 which have obligated the Company to include an adjustment in subsequent cost of service
7 studies.

8 Q. **PLEASE DISCUSS ADJUSTMENT RB-6.**

9 A. In Case No. 18,433, effective May 4, 1976, the MPSC allowed CWIP in rate base in the
10 Company's Missouri jurisdiction. From the effective date of that order until Proposition
11 No. 2 passed in November, 1976, KCPL did not calculate AFUDC on CWIP for Missouri
12 plant. At the time of the reinstatement of AFUDC, it was calculated that \$2,702,178 of
13 AFUDC had been avoided on the construction of Iatan Station and LaCygne Unit 2. This
14 savings is attributable only to the Missouri jurisdiction. This adjustment allocates a
15 portion of saved AFUDC to Kansas.

16 Q **PLEASE DISCUSS ADJUSTMENT RB-9.**

17 A This adjustment incorporates previously accepted adjustments that relate to the building
18 of the Iatan Generating Station. The previously accepted adjustments included here are
19 adjustments for the value of construction power, the value of test power, future use plant
20 and carrying costs on plant not associated with Associated Electric Cooperative ("AEC")
21 all from the order in Case No. ER-81-42. The order in Case No. ER-82-66 allowed
22 AFUDC net of the savings for plant allocated to the AEC transaction. These adjustments

1 either increased or decreased allowed plant in service and as a result also effect the
2 Reserve.

3 Q. **PLEASE DISCUSS ADJUSTMENT RB-10.**

4 A. This adjustment involves the deferral and amortization of costs related to the buyout of a
5 long-term coal contract, approved by the MPSC in Case No. EO-90-126. The KCC has
6 also approved this deferral and amortization in Docket 169,396-U. The approvals,
7 however, were at different times, and the amortizations began for each jurisdiction only
8 after commission approval. The company books this amortization on a composite basis.
9 For regulatory purposes, both the deferral and amortization must be restated on a
10 jurisdictional basis.

11 Q **WHY ISN'T THIS ADJUSTMENT CLASSIFIED AS A BASIS ADJUSTMENT?**

12 A The need for this adjustment will go away in December, 2002, when the amortization
13 ends. Therefore, it is not a permanent basis difference, it is a timing difference.

14 Q. **PLEASE DISCUSS ADJUSTMENT IS-2.**

15 A. This adjustment spreads the revenue related to the interruptible contract with GST to all
16 jurisdictions similar to revenues for non-firm interchange sales. A similar adjustment
17 was first ordered in Case No. ER-83-49.

18 Q. **PLEASE DISCUSS ADJUSTMENT IS-12.**

19 A. In the Wolf Creek case, Case No. ER-85-128, the Commission ordered Nuclear Electric
20 Insurance Limited ("NEIL") insurance to be disallowed because of the potential for
21 accidents at other nuclear plants to adversely affect premiums. In that case, NEIL
22 insurance was removed from only expense. Today, NEIL insurance is recorded as a

1 prepayment then amortized to expense. If the expense should be removed, it stands to
2 reason that the prepayment should also be removed. This adjustment removes NEIL
3 insurance from both rate base and expense.

4 Q. **PLEASE DISCUSS ADJUSTMENT IS-16.**

5 A. The MPSC disallowed EEI dues in Case No. ER-81-42 because the Company could not
6 determine the proportion of EEI expenditures applicable to non-governmental matters nor
7 could it determine the benefit from those activities. The adjustment is calculated so that
8 it can be used in both a Missouri and Kansas cost of service. It first annualizes EEI dues
9 to the amount paid in 2000, then removes the Missouri jurisdictional portion while
10 assigning the Kansas portion to that jurisdiction.

11 Q. **PLEASE DISCUSS ADJUSTMENT IS-17.**

12 A. This adjustment reflects the KCC disallowance of EPRI dues. First the adjustment
13 annualizes EPRI dues to the 2000 level then removes the Kansas portion and assigns the
14 Missouri portion that jurisdiction.

15 Q. **THE FINAL GROUP OF ADJUSTMENTS ARE RELATED TO HAWTHORN**
16 **STATION. WHY ARE THERE SO MANY ADJUSTMENTS RELATED TO**
17 **HAWTHORN?**

18 A. Hawthorn is one of the Company's major generating assets. An explosion destroyed the
19 boiler of Hawthorn Unit 5 on February 17, 1999. The financial impact of the explosion
20 on the Company made 1999 different from recent past years and from expected future
21 years. 1999 is the most recent, and therefore the best, actual data available to use as a test

1 year and to restate into Business units. As a result, a number of adjustments must be
2 made in order to "normalize" 1999.

3 Q. **WHAT IS THE FIRST ADJUSTMENT THAT YOU WOULD LIKE TO**
4 **DISCUSS?**

5 A. Adjustment RB-3 includes in rate base the estimated final cost of rebuilding the damaged
6 boiler of Hawthorn Unit 5. This adjustment also reflects one year of Reserve impact as
7 though the rebuilt unit was running for the full year.

8 Q. **WHAT IS INCLUDED IN ADJUSTMENT RB-4?**

9 A. This adjustment includes insurance reimbursements that have been received since
10 December 31, 1999, and an estimate of the additional reimbursements. This allows the
11 full net impact of the Hawthorn Unit 5 rebuild to be included in cost of service.

12 Q. **WHAT IS INCLUDED IN ADJUSTMENT RB-5?**

13 A. This adjustment includes in rate base the costs through July, 2000, of the new units that
14 have been constructed at Hawthorn. These units are 6, 7, 8 & 9. Unit 6 has been in
15 service since July, 1999, but has been recorded as a leased unit. This adjustment includes
16 an estimate of the cost that the contract with the lessor will require for including this unit
17 in rate base. Again, one year of Reserve activity has been included in this adjustment as
18 though the units had been running for the full year. This adjustment also removes from
19 expense the lease cost that was recorded in 1999.

20 Q. **PLEASE DISCUSS ADJUSTMENT IS-6.**

21 A. Adjustment IS-6 normalizes non-fuel, non-labor expenses at Hawthorn as though the
22 explosion on February 17, 1999, had not happened.

1 Q. **PLEASE DISCUSS ADJUSTMENT IS-7.**

2 A. Adjustment IS-7 normalizes O&M Production labor expense by moving incremental
3 capitalized labor to expense. Obviously, construction activity for all of the new units at
4 Hawthorn and the rebuild of Unit 5 has caused a disproportionate amount of labor to be
5 charged to construction. Incremental capitalized labor was determined by an analysis of
6 FERC Form 1 data for the previous four years (1995 through 1998).

7 Q. **PLEASE DISCUSS ADJUSTMENT IS-8.**

8 A. To mitigate the impact of the Hawthorn Unit 5 explosion, the Company delayed a
9 scheduled outage at the Iatan Generating Station until 2000. This outage was scheduled
10 for 1999 and in order to "normalize" 1999 it must be moved back. Only the non-labor
11 charges have been moved because labor, except for the excessive construction discussed
12 in connection with Adjustment IS-7, should be reasonable on a company wide basis.

13 Q. **PLEASE DISCUSS ADJUSTMENT IS-9.**

14 A. The previous Hawthorn adjustments are the result of attempting to normalize O&M
15 expenses due to the impact of the explosion at Unit 5. One of the long-term benefits of
16 the rebuilt Hawthorn Unit 5 is that it will be cleaner burning, but there is some cost
17 associated with this benefit, however. The new environmental control features will
18 require additional personnel, flyash removal, additives (ammonia) and permit fees in
19 excess of what would have been required for the old unit. This adjustment adds to
20 Hawthorn's O&M expense additional dollars to operate the improved unit. Furthermore,
21 the new CT units at Hawthorn will require additional non-fuel expenses in addition to the
22 amount recorded in 1999.

1 **Q. PLEASE DISCUSS HAWTHORN ADJUSTMENT IS-20.**

2 A. This adjustment removes from interchange purchases the insurance reimbursement that
3 was recorded there to offset the incremental purchase power needed because of the
4 Hawthorn Unit 5 explosion.

5 **Q. PLEASE IDENTIFY THE PURPOSE OF THE PROFORMA COST OF SERVICE**
6 **STUDIES (SCHEDULE CBG-2).**

7 A. The studies are intended to provide an estimate of revenue requirement by jurisdiction
8 and by Power and Delivery business unit for the years 2002 through 2008. The cost of
9 service studies assume the Company remains regulated for both Power and Delivery
10 business units. In other words, no Power Supply Agreement ("PSA") exists between
11 Power and Delivery. Revenue requirements are based on unbundled cost of service.
12 Electric retail revenue is allocated between Power and Delivery based on the
13 proportionate revenue in the 1999 cost of service study in Schedule CBG-1.

14 **Q. HOW HAVE THESE STUDIES BEEN DEVELOPED?**

15 A. The studies were developed using the output of a computer simulation program called
16 Midas. Midas normally produces high level financial reports and has previously been
17 used at KCPL for load modeling, generation planning and forecasting. Midas was used to
18 provide separate financial reports for the entities to be owned by HoldingCo. Separate
19 reports for the Parent, Power (Genco) and Delivery were developed. The Midas report
20 generally involved identifying the accounts included in each line of KCPL's budget and
21 duplicating the information in the Midas data base. Assumptions used in developing the

1 Midas output are contained in Schedule CBG-4. Budget data extends to the year 2004.
2 For the years 2005-2008, estimates were developed or generated by the Midas model.

3 Q. **WHAT IS THE LINK BETWEEN THE MIDAS OUTPUT AND THE COST OF**
4 **SERVICE?**

5 A. The primary purpose of the cost of service model in the proforma case is to allocate Total
6 Company budgeted data to Missouri and Kansas jurisdictions. Unfortunately, the level of
7 detail in Midas is less than required for the Company's cost of service model. The cost of
8 service includes additional assumptions and estimates in order to allocate functionally
9 and by jurisdiction. When sufficient information was not available in the Midas output or
10 data base, allocations based on either the 1999 cost of service or on other data were used
11 to fill in the cost of service model detail. In some cases the cost of service model was
12 modified to utilize the information that was available.

13 Q. **WHAT ARE SOME EXAMPLES OF THE ADJUSTMENTS MADE TO FIT THE**
14 **MIDAS OUTPUT INTO THE COST OF SERVICE MODEL?**

15 A. Midas does not carry FERC account plant detail. Budgeted data was used to estimate
16 plant by account. In the years when no budget was available, changes in functional area
17 contained in the Midas data were used to allocate the change in the FERC account
18 balances in the budget. Midas did not include revenue by jurisdiction. Budgeted revenue
19 was used when available and trended for the years beyond 2004 in the cost of service
20 model.

21 The O&M expense schedule was reduced to the summary levels available in
22 Midas. The salary and wage information needed for Schedule 18 was not available so

1 1999 data was used for all years. Ratios based on the 1999 cost of service were
2 developed to fill in data for miscellaneous taxes that was unavailable for Schedule 6,
3 Taxes Other Than Income Taxes.

4 Q. **ARE THESE THE ONLY PLACES WHERE CHANGES WERE MADE TO FIT**
5 **THE MIDAS OUTPUT INTO COST OF SERVICE FORMAT?**

6 A. No, there are other instances. All changes are documented in workpapers which support
7 the cost of service.

8 Q. **YOU PREVIOUSLY STATED THAT THE PROFORMA COST OF SERVICE**
9 **WILL BE UPDATED FOR A NEW BUDGET TO BE APPROVED DURING THE**
10 **FIRST QUARTER OF 2001. WHAT IS THE PURPOSE OF THE PROFORMA**
11 **COST OF SERVICE CONTAINED IN THIS FILING?**

12 A. The proforma cost of service studies are intended to provide a base case to compare to a
13 subsequent case to be filed in March, 2001, which includes a PSA between Power and
14 Delivery. Even though the budget data base will be updated in March, the cost of service
15 filed as Schedule CBG-2 provides a basis for discussion of both methodology and results
16 of unbundled revenue requirements for Power (Genco) and Delivery.

17 Q. **DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

18 A. Yes, it does.


AFFIDAVIT

STATE OF MISSOURI)
) ss.
COUNTY OF JACKSON)

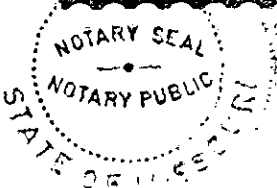
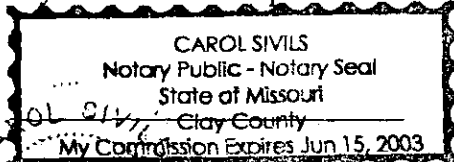
On the 8th day of December, 2000, before me appeared Chris B. Giles, to me personally known, who, being by me first duly sworn, states that he is the Director of Regulatory Affairs for Kansas City Power & Light Company, and that he has participated in the preparation of the foregoing written testimony, in question and answer form, and believes that the statements therein are true and correct to the best of his knowledge, information and belief.


CHRIS B. GILES

Subscribed and sworn to before me this 8th day of December, 2000.


Notary Public

My Commission Expires:



KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		OPERATING REVENUE	TSFR 020170	897,392,562	292,459,451	(7,914,106)	284,545,345	604,933,110	54,002,700	658,935,810	155,899,315	383,939,448
0020												
0030		OPERATING EXPENSES										
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	TSFR 042790	483,508,873	117,377,730	(6,201,642)	111,176,088	366,131,143	(8,639,651)	357,491,492	63,559,263	212,984,334
0050	403	DEPRECIATION EXPENSE	TSFR 051010	111,976,358	37,049,200	(1,844,501)	35,204,699	74,927,158	17,556,277	92,483,435	19,095,135	55,054,995
0060	404 -407	AMORTIZATION EXPENSE	TSFR 051220	6,452,043	3,034,343	3,162,110	6,196,453	3,417,699	(329,551)	3,088,148	3,542,351	1,766,293
0065	431	INTEREST ON CUSTOMER DEPOSITS	CUS DEP	0	0	479,661	479,661	0	0	0	361,878	0
0070	408	TAXES OTHER THAN INCOME TAXES	TSFR 060340	93,001,161	38,525,421	(13,673,856)	24,851,565	54,475,740	(27,354,059)	27,121,681	13,587,336	15,416,951
0080	409	FEDERAL AND STATE INCOME TAXES	TSFR 070570	58,548,265	24,503,300	4,155,336	28,658,636	34,044,965	26,638,413	60,683,377	15,429,954	32,805,779
0090												
0100		TOTAL ELECTRIC OPER. EXPENSES		753,486,699	220,489,994	(13,922,892)	206,567,103	532,996,704	7,871,428	540,868,133	115,575,918	318,028,353
0110												
0120		NET ELECTRIC OPERATING INCOME		143,905,862	71,969,457	6,008,785	77,978,242	71,936,406	46,131,272	118,067,677	40,323,397	65,911,095
0130												
0140		RATE BASE										
0150	101	TOTAL ELECTRIC PLANT	TSFR 112680	3,620,465,007	1,440,550,981	404,504	1,440,955,485	2,179,914,026	533,732,980	2,713,647,006	785,669,883	1,574,379,407
0160		ADD: WORKING CAPITAL	TSFR 150350	55,791,183	(7,827,926)	27,542,395	19,714,469	63,619,109	25,373,233	88,992,342	8,996,811	51,995,812
0170	182.3	P&M SETTLEMENT DEFERRED OR	POWER E1	4,882,203	0	0	0	4,882,203	(168,671)	4,713,532	0	2,918,247
0175	182.3	ARCH COAL AGREEMENT	POWER E1	10,578,522	0	0	0	10,578,522	0	10,578,522	0	6,549,385
0180	182.3	OCTOBER 1996 SNOWSTORM	DIST EXP	3,515,150	3,515,150	0	3,515,150	0	0	0	1,949,777	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	TSFR 120990	1,516,255,222	499,238,946	(26,066,498)	473,172,448	1,017,016,276	145,686,056	1,162,702,332	259,606,747	678,389,692
0200	282 & 283	ACCUM. DEFERRED TAXES	TSFR 080410	501,446,797	148,510,279	5,391,617	153,901,896	352,936,518	7,528,758	360,465,276	83,593,164	222,158,257
0210		NOT USED	ASSIGN	0	0	0	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	POWER E1	3,220,132	0	0	0	3,220,132	0	3,220,132	0	1,993,651
0230	252	CUST. ADVANCES FOR CONST	DEL ASG	5,575,119	5,575,119	0	5,575,119	0	0	0	290,000	0
0240	235	CUSTOMER DEPOSITS	DEL ASG	5,949,192	5,949,192	0	5,949,192	0	0	0	4,488,342	0
0250												
0260		RATE BASE		1,662,785,603	776,964,670	48,621,780	825,586,449	885,820,933	405,722,728	1,291,543,662	448,638,219	733,301,251
0270												
0280		RATE OF RETURN		8.655%	9.263%	12.358%	9.445%	8.121%	11.370%	9.142%	8.988%	8.988%
0290												
0300		ROE		11.291%	12.518%	18.765%	12.886%	10.214%	16.771%	12.274%	11.964%	11.964%

SCHEDULE CBG-1

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 2 - ALLOCATION OF REVENUES
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		ELECTRIC - RETAIL SALES	ASSIGNED	838,641,324	276,681,615	0	276,681,615	561,959,709	0	561,959,709	164,341,284	342,496,199
0020		GRT REMOVAL	REV MO	0	0	(13,737,803)	(13,737,803)	0	(27,902,439)	(27,902,439)	(13,737,803)	(27,902,439)
0030		OTHER ADJUSTMENTS	ASSIGNED	0	0	4,133,924	4,133,924	0	8,446,035	8,446,035	(13,418)	(27,252)
0040		GST NON-FIRM ADJUSTMENT	ASSIGNED	0	0	0	0	0	0	0	(684,661)	0
0050		SUBTOTAL RETAIL SALES ADJUSTED		838,641,324	276,681,615	(9,603,879)	267,077,736	561,959,709	(19,456,404)	542,503,305	149,905,403	314,566,507
0060	450	FORFEITED DISCOUNTS	DEL ASG	1,992,647	1,992,647	0	1,992,647	0	0	0	1,188,736	0
0070	451	MISCELLANEOUS SERVICES	DEL ASG	214,962	214,962	0	214,962	0	0	0	162,570	0
0075	451	TEMPORARY INSTALLATIONS	DEL ASG	150,127	150,127	0	150,127	0	0	0	54,937	0
0080	454	RENT FROM ELECTRIC PROPERTY	ASSIGNED	712,201	617,525	0	617,525	94,675	0	94,675	441,260	76,760
0090	456	TRANSMISSION FOR OTHERS - REVENUE	TRAN WS	5,471,293	5,471,293	1,379,495	6,850,788	0	0	0	0	0
0100	456	OTHER ELECTRIC OPERATING REVENUE	DEL ASG	469,550	469,550	0	469,550	0	0	0	430,462	0
0110	447	REVENUE ON TRANSMISSION FOR KCPL	TRAN D3	6,610,722	6,610,722	310,278	6,921,000	0	0	0	3,585,895	0
0115												
0120		BULK POWER SALES										
0130	447	DEMAND(CAPACITY)	POWER D1	9,937,211	0	0	0	9,937,211	(1,369,711)	8,567,500	0	4,874,102
0140		ENERGY	POWER E1	29,225,285	0	0	0	29,225,285	74,828,815	104,054,100	0	64,422,078
0150		WHOLESALE FIRM POWER	POWER WS	3,716,230	0	0	0	3,716,230	0	3,716,230	0	0
0155		TRANSMISSION FOR WS FIRM POWER	TRAN D3	251,010	251,010	0	251,010	0	0	0	130,053	0
0160												
0170		TOTAL ELECTRIC OPERATING REVENUE		897,392,562	292,459,451	(7,914,106)	284,545,345	604,933,110	54,002,700	658,935,810	155,889,315	383,939,448
0180												
0190												
0200		REVENUE FOR SCH 20 CALCULATION*		854,439,569	288,763,630	(7,914,106)	280,849,524	565,675,939	(19,456,404)	546,219,535	153,491,297	314,566,507
											8.98795%	8.98827%
											1,427,009	2,328,721
											(685,000)	685,000
					3,620,000			(3,620,000)				

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		POWER PRODUCTION EXPENSES										
0020												
0030		STEAM POWER GENERATION										
0040		OPERATION										
0050	500	SUPERVISION AND ENGINEERING										
0060		LABOR	POWER D1	980,992	0	0	0	980,992	93,577	1,074,569	0	611,329
0070		OTHER	POWER D2	456,048	0	0	0	456,048	(56,576)	399,472	0	227,262
0080		TOTAL ACCOUNT 500		1,437,040	0	0	0	1,437,040	37,001	1,474,041	0	838,591
0090	501	FUEL										
0100		LABOR	POWER E1	3,019,549	0	0	0	3,019,549	293,433	3,312,982	0	2,051,137
0110		OTHER										
0120		COAL & FREIGHT	POWER E1	85,222,985	0	0	0	85,222,985	23,943,346	109,166,331	0	67,587,168
0130		OIL	POWER E1	1,418,487	0	0	0	1,418,487	218,291	1,636,778	0	1,013,364
0140		GAS	POWER E1	(196,004)	0	0	0	(196,004)	283,798	87,794	0	54,355
0142		FUEL HAND, LIMESTONE & OTHER	POWER E1	1,366,862	0	0	0	1,366,862	232,063	1,598,925	0	989,928
0144		OTHER FUEL AMORTIZATIONS	POWER E1	4,412,833	0	0	0	4,412,833	(56,227)	4,356,606	0	2,697,266
0145		REP. POWER OUTAGE ACCRUAL	POWER E1	2,908,000	0	0	0	2,908,000	0	2,908,000	0	1,800,404
0146		REP. POWER OUTAGE REVERSAL	POWER E1	(4,200,000)	0	0	0	(4,200,000)	0	(4,200,000)	0	(2,600,308)
0148		UNIT TRAIN - DEPRECIATION	TSFR 050050	165,031	0	0	0	165,031	(22,776)	142,255	0	80,868
0155		FUEL ADJ. FOR WEATHER NORM.	ASSIGN	0	0	0	0	0	325,369	325,369	0	(644,766)
0160		SUBTOTAL OTHER		91,098,194	0	0	0	91,098,194	24,923,864	116,022,058	0	70,978,279
0170		TOTAL ACCOUNT 501		94,117,743	0	0	0	94,117,743	25,217,297	119,335,040	0	73,029,416
0180	502	STEAM EXPENSES										
0190		LABOR	POWER D1	4,597,810	0	0	0	4,597,810	438,586	5,036,396	0	2,865,236
0200		OTHER	POWER D2	80,604	0	0	0	80,604	5,841,931	5,922,535	0	3,369,366
0210		TOTAL ACCOUNT 502		4,678,414	0	0	0	4,678,414	6,280,517	10,958,931	0	6,234,602
0220	503	STEAM FROM OTHER SOURCES										
0230		LABOR	POWER D1	0	0	0	0	0	0	0	0	0
0240		OTHER	POWER D2	1,980,242	0	0	0	1,980,242	0	1,980,242	0	1,126,572
0250		TOTAL ACCOUNT 503		1,980,242	0	0	0	1,980,242	0	1,980,242	0	1,126,572
0260	505	ELECTRIC EXPENSES TURBOGEN										
0270		LABOR	POWER D1	3,441,860	0	0	0	3,441,860	328,319	3,770,179	0	2,144,877
0280		OTHER	POWER D2	675,900	0	0	0	675,900	109,316	785,216	0	446,714
0290		TOTAL ACCOUNT 505		4,117,760	0	0	0	4,117,760	437,635	4,555,395	0	2,591,592
0300	506	MISC STEAM POWER EXPENSES										
0310		LABOR	POWER D1	2,753,802	0	0	0	2,753,802	262,685	3,016,487	0	1,716,098
0320		OTHER	POWER D2	1,271,312	0	0	0	1,271,312	99,142	1,370,454	0	779,660
0330		TOTAL ACCOUNT 506		4,025,114	0	0	0	4,025,114	361,827	4,386,941	0	2,495,757
0340	507	RENTS	POWER D2	726,326	0	0	0	726,326	34,854	761,180	0	433,040
0350		TOTAL OPERATION		111,082,639	0	0	0	111,082,639	32,369,131	143,451,770	0	86,749,568
0360												
0370		MAINTENANCE										
0380	510	SUPERVISION AND ENGINEERING										
0390		LABOR	POWER D1	1,878,621	0	0	0	1,878,621	191,101	2,069,722	0	1,177,477
0400		OTHER	POWER D2	567,652	0	0	0	567,652	251,986	819,638	0	466,297

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0410		TOTAL ACCOUNT 510		2,446,273	0	0	0	2,446,273	443,087	2,889,360	0	1,643,774
0420	511	MAINTENANCE OF STRUCTURES										
0430		LABOR	POWER D1	737,035	0	0	0	737,035	70,306	807,341	0	459,301
0440		OTHER	POWER D2	1,978,589	0	0	0	1,978,589	(319,820)	1,658,769	0	943,684
0450		TOTAL ACCOUNT 511		2,715,624	0	0	0	2,715,624	(249,514)	2,466,110	0	1,402,985
0460	512	MAINTENANCE OF BOILER PLANT										
0470		LABOR	POWER D1	6,832,546	0	0	0	6,832,546	651,757	7,484,303	0	4,257,865
0480		OTHER	POWER D2	10,403,709	0	0	0	10,403,709	5,498,534	15,902,243	0	9,046,881
0490		TOTAL ACCOUNT 512		17,236,255	0	0	0	17,236,255	6,150,291	23,386,546	0	13,304,746
0500	513	MAINTENANCE OF ELECTRIC PLANT										
0510		LABOR	POWER D1	1,527,494	0	0	0	1,527,494	145,708	1,673,202	0	951,895
0520		OTHER	POWER D2	1,749,627	0	0	0	1,749,627	500,673	2,250,300	0	1,280,209
0530		TOTAL ACCOUNT 513		3,277,121	0	0	0	3,277,121	646,381	3,923,502	0	2,232,104
0540	514	MAINTENANCE MISCELLANEOUS										
0550		LABOR	POWER D1	34,288	0	0	0	34,288	3,271	37,559	0	21,368
0560		OTHER	POWER D2	77,783	0	0	0	77,783	(1,642)	76,141	0	43,317
0570		TOTAL ACCOUNT 514		112,071	0	0	0	112,071	1,629	113,700	0	64,685
0580		TOTAL MAINTENANCE		25,787,344	0	0	0	25,787,344	6,991,874	32,779,218	0	18,648,294
0585												
0590		TOTAL STEAM POWER EXPENSES		136,869,983	0	0	0	136,869,983	39,361,005	176,230,988	0	105,397,862
0600												
0610		NUCLEAR POWER GENERATION										
0620		OPERATION										
0630	517	SUPERVISION AND ENGINEERING										
0640		LABOR	POWER D1	4,455,973	0	0	0	4,455,973	8,111	4,464,084	0	2,539,644
0650		OTHER	POWER D2	1,843,852	0	0	0	1,843,852	0	1,843,852	0	1,048,978
0660		TOTAL ACCOUNT 517		6,299,825	0	0	0	6,299,825	8,111	6,307,936	0	3,588,623
0670	518	FUEL										
0680		LABOR	POWER E1	0	0	0	0	0	0	0	0	0
0682		OTHER										
0685		NUCLEAR FUEL-NET AMORTIZATION	POWER E1	15,782,340	0	0	0	15,782,340	(2,001,008)	13,781,332	0	8,532,312
0690		NUCLEAR FUEL-MO GROSS AFDC	DEL MO	0	0	0	0	0	0	0	0	0
0692		AMORT. OF AFDC NOT BOOKED-KS	DEL KS	0	0	0	0	0	0	0	0	0
0695		NUCLEAR FUEL-DISPOSAL	POWER E1	4,002,890	0	0	0	4,002,890	0	4,002,890	0	2,478,273
0696		DOE DECONTAM. & DECOM.	POWER E1	628,872	0	0	0	628,872	0	628,872	0	389,348
0697		COST OF OIL	POWER E1	54,130	0	0	0	54,130	(26,242)	27,888	0	17,266
0698		TOTAL OTHER		20,468,232	0	0	0	20,468,232	(2,027,250)	18,440,982	0	11,417,199
0700		TOTAL ACCOUNT 518		20,468,232	0	0	0	20,468,232	(2,027,250)	18,440,982	0	11,417,199
0710	519	COOLANTS AND WATER										
0720		LABOR	POWER D1	971,550	0	0	0	971,550	1,500	973,050	0	553,574
0730		OTHER	POWER D2	428,027	0	0	0	428,027	0	428,027	0	243,507
0740		TOTAL ACCOUNT 519		1,399,577	0	0	0	1,399,577	1,500	1,401,077	0	797,081
0750	520	STEAM EXPENSES										
0760		LABOR	POWER D1	5,380,307	0	0	0	5,380,307	8,305	5,388,612	0	3,065,614
0770		OTHER	POWER D2	3,058,692	0	0	0	3,058,692	(458,931)	2,599,761	0	1,479,020

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0780		TOTAL ACCOUNT 520		8,438,999	0	0	0	8,438,999	(450,626)	7,988,373	0	4,544,633
0790	523	ELECTRIC EXPENSES										
0800		LABOR	POWER D1	554,440	0	0	0	554,440	856	555,296	0	315,911
0810		OTHER	POWER D2	(17,464)	0	0	0	(17,464)	0	(17,464)	0	(9,935)
0820		TOTAL ACCOUNT 523		536,976	0	0	0	536,976	856	537,832	0	305,976
0830	524	MISCELLANEOUS										
0840		LABOR	POWER D1	6,534,962	0	0	0	6,534,962	10,087	6,545,049	0	3,723,518
0845		WOLF CREEK DECOMMISSIONING	POWER ASG	3,330,677	0	0	0	3,330,677	0	3,330,677	0	2,303,856
0847		WOLF CREEK OUTAGE ACCRUAL	POWER D2	2,844,793	0	0	0	2,844,793	0	2,844,793	0	1,618,420
0849		WOLF CREEK OUTAGE REVERSAL	POWER D2	(3,339,205)	0	0	0	(3,339,205)	0	(3,339,205)	0	(1,899,694)
0850		OTHER	POWER D2	6,434,251	0	0	0	6,434,251	306,911	6,741,162	0	3,835,088
0860		TOTAL ACCOUNT 524		15,805,478	0	0	0	15,805,478	316,998	16,122,476	0	9,581,187
0870	525	RENTS										
0880		LABOR	POWER D1	0	0	0	0	0	0	0	0	0
0890		OTHER	POWER D2	0	0	0	0	0	0	0	0	0
0900		TOTAL ACCOUNT 525		0	0	0	0	0	0	0	0	0
0910		TOTAL OPERATION		52,949,087	0	0	0	52,949,087	(2,150,411)	50,798,676	0	30,234,699
0920												
0930		MAINTENANCE										
0940	528	SUPERVISION AND ENGINEERING										
0950		LABOR	POWER D1	3,142,442	0	0	0	3,142,442	4,850	3,147,292	0	1,790,513
0960		OTHER	POWER D2	1,165,756	0	0	0	1,165,756	0	1,165,756	0	663,206
0970		TOTAL ACCOUNT 528		4,308,198	0	0	0	4,308,198	4,850	4,313,048	0	2,453,719
0980	529	MAINTENANCE OF STRUCTURES										
0990		LABOR	POWER D1	1,525,890	0	0	0	1,525,890	2,355	1,528,245	0	859,428
1000		OTHER	POWER D2	611,668	0	0	0	611,668	0	611,668	0	347,982
1010		TOTAL ACCOUNT 529		2,137,558	0	0	0	2,137,558	2,355	2,139,913	0	1,217,409
1020	530	MAINTENANCE OF REACTOR PLANT										
1030		LABOR	POWER D1	1,408,167	0	0	0	1,408,167	2,174	1,410,341	0	802,351
1033		WOLF CREEK OUTAGE ACCRUAL	POWER D2	3,699,341	0	0	0	3,699,341	0	3,699,341	0	2,104,577
1036		WOLF CREEK OUTAGE REVERSAL	POWER D2	(7,172,164)	0	0	0	(7,172,164)	0	(7,172,164)	0	(4,080,287)
1040		OTHER	POWER D2	4,969,614	0	0	0	4,969,614	1,338,886	6,308,500	0	3,588,944
1050		TOTAL ACCOUNT 530		2,904,958	0	0	0	2,904,958	1,341,060	4,246,018	0	2,415,585
1060	531	MAINTENANCE OF ELECTRIC PLANT										
1070		LABOR	POWER D1	1,192,174	0	0	0	1,192,174	1,840	1,194,014	0	679,282
1080		OTHER	POWER D2	1,822,753	0	0	0	1,822,753	0	1,822,753	0	1,036,975
1090		TOTAL ACCOUNT 531		3,014,927	0	0	0	3,014,927	1,840	3,016,767	0	1,716,257
1100	532	MAINTENANCE OF MISC NUCLEAR PLANT										
1110		LABOR	POWER D1	781,375	0	0	0	781,375	1,206	782,581	0	445,215
1120		OTHER	POWER D2	696,225	0	0	0	696,225	0	696,225	0	396,087
1130		TOTAL ACCOUNT 532		1,477,600	0	0	0	1,477,600	1,206	1,478,806	0	841,302
1140		TOTAL MAINTENANCE		13,843,241	0	0	0	13,843,241	1,351,311	15,194,552	0	8,644,272
1150												
1160		TOTAL NUCLEAR POWER EXPENSES		66,792,328	0	0	0	66,792,328	(799,100)	65,993,228	0	38,878,971
1170												

KANSAS CITY POWER & LIGHT CO.
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 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
1180		OTHER POWER GENERATION EXPENSE										
1190		OPERATION										
1200	546	SUPERVISION AND ENGINEERING										
1210		LABOR	POWER D1	53,970	0	0	0	53,970	5,149	59,119	0	33,633
1220		OTHER	POWER D2	85,818	0	0	0	85,818	0	85,818	0	48,822
1230		TOTAL ACCOUNT 546		139,788	0	0	0	139,788	5,149	144,937	0	82,456
1240	547	FUEL										
1242		OIL	POWER E1	6,986,946	0	0	0	6,986,946	(1,994,082)	4,992,864	0	3,091,187
1243		GAS	POWER E1	5,609,236	0	0	0	5,609,236	17,703,436	23,312,672	0	14,433,365
1245		FUEL HANDLING & OTHER	POWER E1	1,406,902	0	0	0	1,406,902	14,670	1,421,572	0	880,125
1248		TOTAL ACCOUNT 547		14,003,084	0	0	0	14,003,084	15,724,024	29,727,108	0	18,404,677
1250	548	GENERATION EXPENSES										
1260		LABOR	POWER D1	260,471	0	0	0	260,471	24,863	285,334	0	162,328
1270		OTHER	POWER D2	537,141	0	0	0	537,141	(412,232)	124,909	0	71,061
1280		TOTAL ACCOUNT 548		797,612	0	0	0	797,612	(387,369)	410,243	0	233,390
1290	549	MISC OTHER PWR GEN EXP										
1300		LABOR	POWER D1	800,532	0	0	0	800,532	76,449	876,981	0	498,920
1310		OTHER	POWER D2	43,599	0	0	0	43,599	0	43,599	0	24,804
1320		TOTAL ACCOUNT 549		844,131	0	0	0	844,131	76,449	920,580	0	523,723
1330	550	RENTS										
1340		LABOR	POWER D1	0	0	0	0	0	(127)	(127)	0	(72)
1350		OTHER	POWER D2	1,234,418	0	0	0	1,234,418	(1,233,559)	859	0	489
1360		TOTAL ACCOUNT 550		1,234,418	0	0	0	1,234,418	(1,233,686)	732	0	416
1370		TOTAL OPERATION		17,019,033	0	0	0	17,019,033	14,184,567	31,203,600	0	19,244,662
1380												
1390		MAINTENANCE										
1400	551	SUPERVISION AND ENGINEERING										
1410		LABOR	POWER D1	49,249	0	0	0	49,249	4,698	53,947	0	30,691
1420		OTHER	POWER D2	(1,544)	0	0	0	(1,544)	0	(1,544)	0	(878)
1430		TOTAL ACCOUNT 551		47,705	0	0	0	47,705	4,698	52,403	0	29,812
1440	552	MAINTENANCE OF STRUCTURES										
1450		LABOR	POWER D1	42,137	0	0	0	42,137	4,020	46,157	0	26,259
1460		OTHER	POWER D2	60,667	0	0	0	60,667	0	60,667	0	34,514
1470		TOTAL ACCOUNT 552		102,804	0	0	0	102,804	4,020	106,824	0	60,773
1480	553	GENERATING AND ELECTRIC EQUIP										
1490		LABOR	POWER D1	356,350	0	0	0	356,350	33,992	390,342	0	222,068
1500		OTHER	POWER D2	493,558	0	0	0	493,558	240,000	733,558	0	417,326
1510		TOTAL ACCOUNT 553		849,908	0	0	0	849,908	273,992	1,123,900	0	639,393
1520	554	MTCE OF MISC OTHER PWR GEN PLT										
1530		LABOR	POWER D1	9,507	0	0	0	9,507	907	10,414	0	5,925
1540		OTHER	POWER D2	6,933	0	0	0	6,933	0	6,933	0	3,944
1550		TOTAL ACCOUNT 554		16,440	0	0	0	16,440	907	17,347	0	9,869
1560		TOTAL MAINTENANCE		1,016,857	0	0	0	1,016,857	283,617	1,300,474	0	739,847
1565												
1570		TOTAL OTHER POWER GENERATION										

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
1580		EXPENSES		18,035,890	0	0	0	18,035,890	14,468,184	32,504,074	0	19,984,509
1590												
1600		OTHER POWER SUPPLY EXPENSES										
1610	555	PURCHASED POWER										
1630		DEMAND(CAPACITY)	POWER D1	27,103,655	0	0	0	27,103,655	(6,736,232)	20,367,423	0	11,587,149
1640		ENERGY	POWER E1	67,593,298	0	0	0	67,593,298	(51,585,198)	16,008,100	0	9,910,951
1730		TOTAL ACCOUNT 555		94,696,953	0	0	0	94,696,953	(58,321,430)	36,375,523	0	21,498,100
1740	556	SYSTEM CONTROL & LOAD DISPATCH										
1750		LABOR	POWER D1	1,115,048	0	0	0	1,115,048	106,365	1,221,413	0	694,869
1760		OTHER	POWER D1	215,593	0	0	0	215,593	0	215,593	0	122,652
1770		TOTAL ACCOUNT 556		1,330,641	0	0	0	1,330,641	106,365	1,437,006	0	817,521
1780	557	OTHER EXPENSES										
1790		LABOR	PROD PLANT	4,896,488	0	0	0	4,896,488	467,077	5,363,565	0	3,112,209
1800		OTHER	PROD PLANT	2,804,484	0	0	0	2,804,484	(84,668)	2,719,816	0	1,578,173
1810		TOTAL ACCOUNT 557		7,700,972	0	0	0	7,700,972	382,409	8,083,381	0	4,690,382
1815												
1820		TOTAL OTHER POWER SUPPLY EXPENSES		103,728,566	0	0	0	103,728,566	(57,832,656)	45,895,910	0	27,006,004
1825												
1830		TOTAL PRODUCTION OPERATIONS		284,779,325	0	0	0	284,779,325	(13,429,369)	271,349,956	0	163,234,933
1835												
1840		TOTAL PRODUCTION MAINTENANCE		40,647,442	0	0	0	40,647,442	8,626,802	49,274,244	0	28,032,413
1850												
1860		TOTAL POWER PRODUCTION EXPENSES		325,426,767	0	0	0	325,426,767	(4,802,567)	320,624,200	0	191,267,346
1870												
1880		TRANSMISSION EXPENSES										
1890		OPERATION										
1900	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	1,908,217	1,908,217	(1,729)	1,906,488	0	0	0	1,002,977	0
1910	561	LOAD DISPATCHING	TRAN PLANT	551,295	551,295	(877)	550,418	0	0	0	289,567	0
1920	562	STATION EXPENSES	353	385,367	385,367	(527)	384,840	0	0	0	209,006	0
1930	563	OVERHEAD LINE EXPENSES	TRAN D3	117,302	117,302	(74)	117,228	0	0	0	60,738	0
1940	564	UG LINE EXPENSES	TRAN D3	11,099	11,099	0	11,099	0	0	0	5,751	0
1950	565	TRANSMISSION OF ELEC. BY OTHERS	POWER D1	1,673,266	0	0	0	1,673,266	576,874	2,250,140	0	1,280,118
1960	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	1,565,146	1,565,146	(1,811)	1,563,335	0	0	0	822,449	0
1970	567	RENTS	TRAN D3	2,703,211	2,703,211	(28)	2,703,183	0	0	0	1,400,568	0
1980		TOTAL OPERATION		8,914,903	7,241,637	(5,046)	7,236,591	1,673,266	576,874	2,250,140	3,791,055	1,280,118
1990												
2000		MAINTENANCE										
2010	568	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	246	246	0	246	0	0	0	129	0
2020	569	STRUCTURES	352	14,755	14,755	(19)	14,736	0	0	0	7,925	0
2030	570	STATION EQUIPMENT	353	250,586	250,586	96,630	347,216	0	0	0	188,573	0
2040	571	OVERHEAD LINES	TRAN D3	930,948	930,948	(152)	930,796	0	0	0	482,262	0
2050	572	UNDERGROUND LINES	TRAN D3	(46,657)	(46,657)	(6)	(46,663)	0	0	0	(24,177)	0
2060		TOTAL MAINTENANCE		1,149,878	1,149,878	96,453	1,246,331	0	0	0	654,712	0
2070												
2080		TOTAL TRANSMISSION EXPENSES		10,064,781	8,391,515	91,407	8,482,922	1,673,266	576,874	2,250,140	4,445,767	1,280,118

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SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
2090												
2100		DISTRIBUTION EXPENSES										
2110		OPERATION										
2120	581	LOAD DISPATCHING	DIST PLANT	990,869	990,869	(1,336)	989,533	0	0	0	542,417	0
2130	582	STATION EXPENSES	362	298,624	298,624	(72)	298,552	0	0	0	174,927	0
2140	583	OVERHEAD LINE EXPENSES	365	1,944,403	1,944,403	(2,257)	1,942,146	0	0	0	1,096,205	0
2150	584	UNDERGROUND LINE EXPENSES	367	2,571,197	2,571,197	(1,719)	2,569,478	0	0	0	1,380,197	0
2160	585	STREET LIGHTING & SIGNAL SYSTEMS	373	116,750	116,750	(123)	116,627	0	0	0	21,444	0
2170	586	METER EXPENSES	370	752,742	752,742	(1,397)	751,345	0	0	0	429,437	0
2180	587	CUSTOMER INSTALLATIONS	371	339,103	339,103	(400)	338,703	0	0	0	263,985	0
2190	589	RENTS	DIST PLANT	912,383	912,383	(114)	912,269	0	0	0	500,064	0
2200		SUBTOTAL OPERATIONS		7,926,071	7,926,071	(7,418)	7,918,653	0	0	0	4,408,675	0
2210	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	2,585,561	2,585,561	(3,505)	2,582,056	0	0	0	1,437,548	0
2220	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	8,859,023	8,859,023	(7,872)	8,851,151	0	0	0	4,927,839	0
2230		TOTAL OPERATIONS		19,370,655	19,370,655	(18,795)	19,351,860	0	0	0	10,774,063	0
2240												
2250		MAINTENANCE										
2260	591	STRUCTURES	361	262,986	262,986	(91)	262,895	0	0	0	150,616	0
2270	592	STATION EQUIPMENT	362	880,926	880,926	(809)	880,117	0	0	0	515,675	0
2272	593	OVERHEAD LINES	365	13,279,218	13,279,218	(3,290)	13,275,928	0	0	0	7,493,328	0
2290	594	UNDERGROUND LINES	367	1,479,355	1,479,355	(3,042)	1,476,313	0	0	0	793,003	0
2300	595	LINE TRANSFORMERS	368	644,027	644,027	(649)	643,378	0	0	0	366,195	0
2310	596	STREET LIGHTING & SIGNAL SYSTEM	373	525,103	525,103	(436)	524,667	0	0	0	96,468	0
2320	597	METERS	370	600,864	600,864	(653)	600,211	0	0	0	343,055	0
2330		SUBTOTAL MAINTENANCE		17,672,479	17,672,479	(8,970)	17,663,509	0	0	0	9,758,340	0
2340	598	MISC. DISTRIBUTION PLANT	DIST MTC	354,349	354,349	(532)	353,817	0	0	0	195,469	0
2350	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	73	73	0	73	0	0	0	40	0
2360		TOTAL MAINTENANCE		18,026,901	18,026,901	(9,502)	18,017,399	0	0	0	9,953,849	0
2370												
2380		TOTAL DISTRIBUTION EXPENSES		37,397,556	37,397,556	(28,297)	37,369,259	0	0	0	20,727,912	0
2390												
2400		CUSTOMER ACCOUNTS EXPENSES										
2405	901	SUPERVISION	DEL C2	592,839	592,839	(335)	592,504	0	0	0	331,425	0
2410	902	METER READING EXPENSES	DEL C2	5,892,789	5,892,789	(1,771)	5,891,018	0	0	0	3,295,218	0
2415	903	CUST RECORDS & COLLECTION EXP	DEL C2	11,250,158	11,250,158	(9,188)	11,240,970	0	0	0	6,287,783	0
2420	904	UNCOLLECTIBLE ACCOUNTS	DEL ASG	3,627,998	3,627,998	0	3,627,998	0	0	0	2,788,116	0
2425	905	MISCELLANEOUS OPERATING EXP.	DEL C2	32,454	32,454	(21)	32,433	0	0	0	18,142	0
2430		TOTAL CUST. ACCT. EXPENSES		21,396,238	21,396,238	(11,315)	21,384,923	0	0	0	12,720,683	0
2440												
2450	908	CUSTOMER SERVICES & INFO. EXP										
2452		CUSTOMER ASSISTANCE EXPENSE	DEL C2	993,604	993,604	(1,431)	992,173	0	0	0	554,985	0
2462		PUBLIC INFORMATION	DEL C2	1,189,089	1,189,089	(733)	1,188,356	0	0	0	664,722	0
2464		INFORM & INSTRUCT ADVERTISING	DEL C1	23,099	23,099	0	23,099	0	0	0	12,921	0
2466		TOTAL CUST SERVICES & INFO EXP		2,205,792	2,205,792	(2,164)	2,203,628	0	0	0	1,232,628	0
2468												

KANSAS CITY POWER & LIGHT CO.

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SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE

PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
2470		SALES EXPENSES										
2480	912	DEMONSTRATION & SELLING EXP. - RETAIL	DEL C1	820,047	820,047	(827)	819,220	0	0	0	458,251	0
2485		DEMONSTRATION & SELLING EXP. - WHOLESALE	DEL WS	87,847	87,847	(139)	87,708	0	0	0	0	0
2487		DEMONSTRATION & SELLING EXP. - FLY ASH	POWER WS	52,563	0	0	0	52,563	(74)	52,489	0	0
2490		DEMONSTRATION & SELLING EXP. - GENERAL	DEL C2	653,964	653,964	(61)	653,903	0	0	0	365,769	0
2500	913	ADVERTISING	DEL C1	3,383,302	3,383,302	(4)	3,383,298	0	0	0	1,892,532	0
2505	916	MISC. SALES EXPENSE - RETAIL	DEL C1	1,378,399	1,378,399	(479)	1,377,920	0	(1)	(1)	770,774	0
2510	916	MISC. SALES EXPENSE - WHOLESALE	DEL WS	289,554	289,554	(401)	289,153	0	0	0	0	0
2515												
2520		TOTAL SALES EXPENSE		6,665,676	6,613,113	(1,911)	6,611,202	52,563	(75)	52,488	3,487,327	0
2530												
2540		TOTAL CUST ACCTS, CUST SERV. & SALES		30,267,706	30,215,143	(15,390)	30,199,753	52,563	(75)	52,488	17,440,638	0
2550												
2560		ADMINISTRATIVE & GENERAL EXPENSES										
2570	920	SALARIES	ASG S&W	24,966,472	12,522,886	(628,206)	11,894,680	12,443,586	(31,699)	12,411,887	6,666,666	7,094,320
2580	921	OFFICE EXPENSE	ASG E2	12,506,148	8,171,408	(455,009)	7,716,399	4,334,740	40	4,334,780	4,756,959	2,672,279
2590	922	ADMIN EXP TRANS - CR	ASG E2	(2,290,893)	(1,250,971)	79,755	(1,171,216)	(1,039,922)	0	(1,039,922)	(722,024)	(641,085)
2600	923	OUTSIDE SERVICES	ASG E2	947,405	35,050	(2,470)	32,580	912,356	0	912,356	20,085	562,444
2620	924	PROPERTY INSURANCE	TOTAL PLANT	1,455,553	654,726	(24,930)	629,796	800,828	(3)	800,825	343,391	464,615
2630	925	INJURIES & DAMAGES	ASG S&W	2,551,411	1,309,031	(79,329)	1,229,702	1,242,379	(59)	1,242,320	689,217	710,079
2640	926	EMPLOYEE BENEFITS	ASG S&W	20,970,008	8,115,653	(4,351,272)	3,764,381	12,854,354	(3,646,861)	9,207,493	2,109,840	5,262,770
2650	928	REGULATORY EXPENSES										
2652		COMMISSION ASSESSMENTS	DEL ASG	1,530,930	1,530,930	(18)	1,530,912	0	0	0	921,111	0
2654		RATE CASE EXPENSE	DEL ASG	541,470	541,470	(343)	541,127	0	0	0	436,593	0
2655		RATE DESIGN EXPENSE	DEL ASG	58,359	58,359	(93)	58,266	0	0	0	138	0
2656		MISC. REGULATORY FILINGS	DEL E2	6,436	6,436	(10)	6,426	0	0	0	3,961	0
2657		LOAD RESEARCH PROGRAM	DEL MO	206,823	206,823	(102)	206,721	0	0	0	206,721	0
2658		TOTAL REGULATORY EXPENSES		2,344,018	2,344,018	(566)	2,343,452	0	0	0	1,568,524	0
2660		SUBTOTAL A & G EXPENSES		63,460,122	31,901,801	(5,462,027)	26,439,774	31,548,321	(3,678,582)	27,869,739	15,432,658	16,125,422
2695	930.1	GENERAL ADVERTISING	DEL C1	51,408	51,408	(32)	51,376	0	0	0	28,738	0
2700	930.2	MISCELLANEOUS EXPENSE										
2705		EEI DUES	ASSIGN	306,801	223,965	(129,030)	94,935	82,836	(47,723)	35,113	0	0
2710		EPRI RESEARCH SUBSCRIPTION	ASSIGN	2,241,510	1,242,812	(467,412)	775,400	998,698	(375,603)	623,095	775,400	623,095
2715		OTHER MISCELLANEOUS EXPENSE	ASG E2	4,677,263	2,300,991	(135,935)	2,165,056	2,376,272	(386)	2,375,886	1,334,700	1,464,672
2717		R & D SUPPORT - KEURP	DEL KS	81,918	81,918	(81,918)	0	0	0	0	0	0
2720		TOTAL MISCELLANEOUS EXPENSE		7,307,492	3,849,686	(814,295)	3,035,391	3,457,906	(423,712)	3,034,094	2,110,100	2,087,767
2725	931	RENTS	ASG E2	7,483,433	4,419,562	(215,100)	4,204,462	3,063,870	(163)	3,063,707	2,591,942	1,888,696
2727	933	FLEET UNIT/EQUIPMENT EXPENSE	ASG 392	(703,743)	(397,129)	20,888	(376,241)	(306,613)	(68)	(306,681)	(204,774)	(173,948)
2730	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	2,763,351	1,548,188	(89,596)	1,458,592	1,215,163	(558)	1,214,605	793,858	701,357
2740		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		80,352,063	41,373,516	(6,560,163)	34,813,353	38,978,547	(4,103,082)	34,875,465	20,752,523	20,629,293
2760												
2765		NET SERVICE AGREEMENTS AND BILLINGS	ASG E1	0	0	310,801	310,801	0	(310,801)	(310,801)	192,423	(192,423)
2770												
2780		TOTAL ELECTRIC OPERATION &										

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
2790		MAINTENANCE EXPENSES		483,508,873	117,377,730	(6,201,642)	111,176,088	366,131,143	(8,639,651)	357,491,492	63,559,263	212,984,334
2800												
2810		RECAPS FOR CASH WORKING CAPITAL										
2820		TOTAL ELECTRIC O & M EXPENSE	TSFR 042790	483,508,873	117,377,730	(6,201,642)	111,176,088	366,131,143	(8,639,651)	357,491,492	63,559,263	212,984,334
2835		LESS: OTHER FUEL AMORT	TSFR 040144	4,412,833	0	0	0	4,412,833	(56,227)	4,356,606	0	2,697,266
2839		TOTAL O&M EXCL. O&M AMORTIZATIONS		479,096,040	117,377,730	(6,201,642)	111,176,088	361,718,310	(8,593,424)	353,134,886	63,559,263	210,287,068
2850												
2860		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 041160	66,792,328	0	0	0	66,792,328	(799,100)	65,993,228	0	38,878,971
2870		LESS: W.CREEK PROD. PAYROLL	POWER D1	25,934,134	0	0	0	25,934,134	0	25,934,134	0	14,754,084
2880		NUCLEAR FUEL EXP.-OTHER	TSFR 040695	20,468,232	0	0	0	20,468,232	(2,027,250)	18,440,982	0	11,417,199
2890		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL		20,389,962	0	0	0	20,389,962	1,228,150	21,618,112	0	12,707,687
2900												
2910		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 040698	20,468,232	0	0	0	20,468,232	(2,027,250)	18,440,982	0	11,417,199
2920		LESS: OIL	TSFR 040697	54,130	0	0	0	54,130	(26,242)	27,888	0	17,266
2930		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		20,414,102	0	0	0	20,414,102	(2,001,008)	18,413,094	0	11,399,933

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0005		DEPRECIATION EXPENSES										
0010		PRODUCTION										
0020		STEAM PRODUCTION										
0030	311	STRUCTURES & IMPROVEMENTS	311	2,370,987	0	0	0	2,370,987	915,314	3,286,301	0	1,868,262
0040	312	BOILER PLANT EQUIPMENT	312 BP	16,806,100	0	0	0	16,806,100	10,873,177	27,679,277	0	15,687,366
0050		UNIT TRAINS	312 UT	165,031	0	0	0	165,031	(22,776)	142,255	0	80,868
0060		AQC EQUIPMENT	POWER D1	1,749,282	0	0	0	1,749,282	(733,144)	1,016,138	0	578,087
0070		TOTAL ACCOUNT 312		18,720,413	0	0	0	18,720,413	10,117,257	28,837,670	0	16,346,321
0080	314	TURBOGENERATOR UNITS	314	3,615,843	0	0	0	3,615,843	2,070,810	5,686,653	0	3,222,859
0090	315	ACCESSORY ELECTRIC EQUIPMENT	315	2,084,477	0	0	0	2,084,477	1,335,300	3,419,777	0	1,939,174
0100	316	MISC POWER PLANT EQUIPMENT	316	618,983	0	0	0	618,983	(3,946)	615,037	0	349,209
0110		TOTAL STEAM PRODUCTION		27,410,703	0	0	0	27,410,703	14,434,735	41,845,438	0	23,725,824
0120												
0130		NUCLEAR PRODUCTION										
0140	321	STRUCTURES & IMPROVEMENTS	321	12,871,303	0	0	0	12,871,303	(18,863)	12,852,440	0	7,568,464
0180	322	REACTOR PLANT EQUIPMENT	322	21,046,373	0	0	0	21,046,373	(50,671)	20,995,702	0	12,622,483
0220	323	TURBOGENERATOR UNITS	323	5,308,970	0	0	0	5,308,970	(6,139)	5,302,831	0	3,095,354
0260	324	ACCESSORY ELECTRIC EQUIPMENT	324	4,198,416	0	0	0	4,198,416	7,863	4,206,279	0	2,481,269
0300	325	MISCELLANEOUS POWER PLANT EQUIP	325	1,897,917	0	0	0	1,897,917	2,873	1,900,790	0	1,098,315
0320	328	REGULATORY DISALLOWANCES	328	(4,283,612)	0	0	0	(4,283,612)	(209,637)	(4,493,249)	0	(2,669,501)
0340		TOTAL NUCLEAR PRODUCTION		41,039,367	0	0	0	41,039,367	(274,574)	40,764,793	0	24,196,385
0350												
0360		OTHER PRODUCTION										
0370	342	FUEL HOLDERS, PRODUCERS & ACC	POWER D1	47,176	0	0	0	47,176	575	47,751	0	27,166
0380	344	GENERATORS	POWER D1	1,466,708	0	0	0	1,466,708	3,835,119	5,301,827	0	3,016,241
0390	345	ACCESSORY ELECTRICAL EQUIPMENT	POWER D1	209,101	0	0	0	209,101	2,547	211,648	0	120,408
0400		TOTAL OTHER PRODUCTION		1,722,985	0	0	0	1,722,985	3,838,241	5,561,226	0	3,163,815
0410												
0420		TOTAL PRODUCTION PLANT DEPRECIATION		70,173,055	0	0	0	70,173,055	17,998,402	88,171,457	0	51,086,024
0430												

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM			DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610		
0440		TRANSMISSION												
0460	352	STRUCTURES AND IMPROVEMENTS	352	55,174	55,174	(11,859)	43,315	0	0	0	23,294	0		
0470	353	STATION EQUIPMENT	353	1,732,836	1,732,836	(160,552)	1,572,284	0	0	0	853,906	0		
0480	354	TOWERS AND FIXTURES	354	92,827	92,827	(11,328)	81,499	0	0	0	42,226	0		
0490	355	POLES AND FIXTURES	355	2,499,262	2,499,262	(41,703)	2,457,559	0	0	0	1,273,363	0		
0500	356	OVERHEAD COND. & DEVICES	356	1,732,064	1,732,064	10,429	1,742,493	0	0	0	902,852	0		
0510	357	UNDERGROUND CONDUIT	357	45,327	45,327	(8,425)	36,902	0	0	0	19,120	0		
0520	358	UNDERGROUND COND. & DEVICES	358	61,350	61,350	7,881	69,231	0	0	0	35,870	0		
0530		TOTAL TRANSMISSION PLANT DEPREC.		6,218,840	6,218,840	(215,557)	6,003,283	0	0	0	3,150,630	0		
0540														
0550		DISTRIBUTION												
0570	361	STRUCTURES & IMPROVEMENTS	361	202,764	202,764	9,638	212,402	0	0	0	121,688	0		
0580	362	STATION EQUIPMENT	362	2,739,600	2,739,600	(1,131,737)	1,607,863	0	0	0	942,073	0		
0590	364	POLES, TOWERS & FIXTURES	364	5,854,259	5,854,259	1,230,472	7,084,731	0	0	0	3,857,104	0		
0600	365	OVERHEAD COND. & DEVICES	365	3,120,447	3,120,447	(452,221)	2,668,226	0	0	0	1,506,026	0		
0610	366	UNDERGROUND CONDUIT	366	1,366,801	1,366,801	(256,282)	1,110,519	0	0	0	633,025	0		
0620	367	UNDERGROUND COND. & DEVICES	367	4,067,943	4,067,943	(1,665,929)	2,402,014	0	0	0	1,290,244	0		
0630	368	LINE TRANSFORMERS	368	5,280,313	5,280,313	(201,939)	5,078,374	0	0	0	2,890,484	0		
0640	369	SERVICES	369	2,003,396	2,003,396	185,103	2,188,499	0	0	0	1,090,028	0		
0650	370	METERS	370	2,390,837	2,390,837	248,735	2,639,572	0	0	0	1,508,667	0		
0660	371	INSTALLATION ON CUST. PREMISES	371	766,262	766,262	(6,525)	759,737	0	0	0	592,139	0		
0670	373	STREET LIGHTING & SIGNAL SYSTEMS	373	997,341	997,341	13,762	1,011,103	0	0	0	185,907	0		
0680		TOTAL DISTRIBUTION PLANT DEPREC.		28,789,963	28,789,963	(2,026,923)	26,763,040	0	0	0	14,617,385	0		
0690														
0700		GENERAL PLANT												
0710	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0	0	0	0		
0720	390	STRUCTURES & IMPROVEMENTS	ASG 390 W/O LSE	1,005,961	593,306	481,402	1,074,708	412,655	(378,304)	34,351	584,924	19,484		
0730	391	OFFICE FURNITURE & EQUIPMENT	ASG 391	365,279	215,438	43,973	259,411	149,841	35,451	185,292	141,188	105,097		
0740	392	TRANSPORTATION EQUIPMENT	ASG 392	44,343	26,153	(6,945)	19,208	18,190	301	18,491	10,454	10,488		
0750	393	STORES EQUIPMENT	ASG 393	18,399	10,852	8,483	19,335	7,547	(7,455)	92	10,523	52		
0760	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASG 394	75,458	44,504	1,765	46,269	30,954	(10,868)	20,086	25,183	11,392		
0770	395	LABORATORY EQUIPMENT	ASG 395	143,717	84,763	40,521	125,284	58,954	(28,600)	30,354	68,187	17,217		
0780	396	POWER OPERATED EQUIPMENT	ASG 396	52,220	30,799	6,180	36,979	21,421	10,509	31,930	20,126	18,111		
0790	397	COMMUNICATIONS EQUIPMENT	ASG 397	1,792,493	1,057,195	(184,361)	872,834	735,298	(83,793)	651,505	475,052	378,133		
0800	398	MISCELLANEOUS EQUIPMENT	ASG 398	10,631	6,270	(719)	5,551	4,361	(1,819)	2,542	3,021	1,442		
0810	399	OTHER TANGIBLE PROPERTY	POWER MO	3,500,000	0	0	0	3,500,000	0	3,500,000	0	3,500,000		
0820		TOTAL GENERAL PLANT DEPREC.		7,008,501	2,069,279	390,299	2,459,578	4,939,221	(464,578)	4,474,643	1,338,659	4,061,416		
0830														
0840		TOTAL DEPRECIATION EXPENSES		112,190,359	37,078,082	(1,852,181)	35,225,901	75,112,276	17,533,824	92,646,100	19,106,674	55,147,441		
0850														
0860		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT												
0870														
0880		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 050050	165,031	0	0	0	165,031	(22,776)	142,255	0	80,868		
0920		VEHICLES (392) CHARGED TO CONST.	ASG 392	48,970	28,882	(7,680)	21,202	20,088	323	20,411	11,539	11,577		
0930														

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0990		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		214,001	28,882	(7,680)	21,202	185,119	(22,453)	162,666	11,539	92,446
1000												
1010		TOTAL DEPR NET OF CLEARING		111,976,358	37,049,200	(1,844,501)	35,204,699	74,927,158	17,556,277	92,483,435	19,095,135	55,054,995
1020												
1030		AMORTIZATIONS										
1040		LIMITED TERM PLANT										
1050	404	LEASEHOLD IMPROVEMENTS	ASG PTD 2	182,236	120,712	(16,094)	104,618	61,523	39,193	100,716	56,940	57,126
1060		TOTAL LIMITED TERM PLANT		182,236	120,712	(16,094)	104,618	61,523	39,193	100,716	56,940	57,126
1070												
1080		OTHER ELECTRIC PLANT										
1090	405	MISC INTANGIBLE PLANT	ASG 303	5,770,526	2,608,435	2,972,765	5,581,220	3,162,091	(174,659)	2,987,432	3,199,281	1,709,168
1100	405	TRANSMISSION LAND RIGHTS	350 LR	150,474	150,474	91,541	242,015	0	0	0	125,392	0
1110	405	DISTRIBUTION LAND RIGHTS	360 LR	154,722	154,722	113,878	268,600	0	0	0	160,738	0
1120		TOTAL OTHER ELECTRIC PLANT		6,075,722	2,913,631	3,178,204	6,091,835	3,162,091	(174,659)	2,987,432	3,485,412	1,709,168
1130												
1140		PLANT ACQUISITION ADJUSTMENTS										
1150	407	IATAN NON-PLANT	POWER MO	194,085	0	0	0	194,085	(194,085)	0	0	0
1160		NOT USED	POWER E1	0	0	0	0	0	0	0	0	0
1170		NOT USED	DEL MO	0	0	0	0	0	0	0	0	0
1180		TOTAL PLANT ACQUISITION ADJUST.		194,085	0	0	0	194,085	(194,085)	0	0	0
1190												
1200		AMORTIZATION OF (GAIN)SALE - EMISSION CR	POWER E1	0	0	0	0	0	0	0	0	0
1210												
1220		TOTAL AMORTIZATIONS		6,452,043	3,034,343	3,162,110	6,196,453	3,417,699	(329,551)	3,088,148	3,542,351	1,766,293
1230												
1240		TOTAL DEPRECIATION & AMORTIZATIONS		118,428,401	40,083,543	1,317,609	41,401,152	78,344,857	17,226,726	95,571,583	22,637,486	56,821,289

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		TAXES OTHER THAN INCOME TAXES-ELEC										
0020												
0030	408	PROPERTY TAX										
0040		ELECTRIC	ELEC W/O W.C.	31,189,614	21,329,846	0	21,329,846	9,859,768	0	9,859,768	11,629,934	5,595,435
0050		ELECTRIC - WOLF CREEK	POWER D1	11,544,523	0	0	0	11,544,523	0	11,544,523	0	6,567,748
0060		TOTAL PROPERTY TAX		42,734,137	21,329,846	0	21,329,846	21,404,291	0	21,404,291	11,629,934	12,163,184
0070												
0080	408	PAYROLL TAX										
0090		STATE UNEMPLOYMENT	SAL & WAGES	0	0	0	0	0	0	0	0	0
0100		FEDERAL UNEMPLOYMENT	SAL & WAGES	131,391	71,318	(5,122)	66,196	60,072	0	60,072	37,101	34,336
0110		FICA	SAL & WAGES	9,318,836	5,056,319	(363,448)	4,692,871	4,262,518	0	4,262,518	2,630,235	2,436,347
0120		WOLF CREEK	POWER D1	2,070,024	0	0	0	2,070,024	0	2,070,024	0	1,177,649
0130		PAYROLL TAX CONTRA	SAL & WAGES	(3,333,328)	(1,825,098)	128,601	(1,696,497)	(1,508,231)	0	(1,508,231)	(950,843)	(862,067)
0140		TOTAL PAYROLL TAX		8,186,923	3,302,539	(239,969)	3,062,570	4,884,383	0	4,884,383	1,716,493	2,786,265
0150												
0160	408	MISC. TAX										
0170		GROSS RECEIPTS TAX - RETAIL	REV MO	41,216,071	13,419,953	0	13,419,953	27,796,118	0	27,796,118	13,419,953	27,796,118
0180		REMOVE GROSS RECEIPTS TAX RETAIL	REV MO	0	0	(13,419,953)	(13,419,953)	0	(27,796,118)	(27,796,118)	(13,419,953)	(27,796,118)
0190		STATE CAPITAL STOCK	TOTAL PLANT	261,737	143,309	(10,098)	133,211	118,428	0	118,428	72,632	68,708
0200		ENVIRONMENTAL TAX	TSFR 070190	0	0	0	0	0	0	0	0	0
0210		OTHER MISC	REV MO	587	322	(23)	299	266	0	266	289	266
0220		TOTAL MISC TAX		41,478,395	13,563,584	(13,430,074)	133,510	27,914,812	(27,796,118)	118,694	72,931	68,974
0230												
0240		TOTAL OTHER TAXES W/O EARNINGS TAX		92,399,455	38,195,969	(13,670,043)	24,525,926	54,203,486	(27,796,118)	26,407,368	13,419,358	15,018,424
0250												
0260		RECAP FOR INCOME TAXES										
0270		OTHER TAXES W/O EARNINGS TAX	TSFR 060240	92,399,455	38,195,969	(13,670,043)	24,525,926	54,203,486	(27,796,118)	26,407,368	13,419,358	15,018,424
0280		LESS ENVIRONMENTAL TAX	TSFR 060200	0	0	0	0	0	0	0	0	0
0290		OTHER TAX W/O EARN. & ENVIR.		92,399,455	38,195,969	(13,670,043)	24,525,926	54,203,486	(27,796,118)	26,407,368	13,419,358	15,018,424
0300												
0310		RECAP OTHER TAXES										
0320		OTHER TAXES W/O EARNINGS TAX	TSFR 060240	92,399,455	38,195,969	(13,670,043)	24,525,926	54,203,486	(27,796,118)	26,407,368	13,419,358	15,018,424
0330		KCMO EARNINGS TAX	TSFR 070180	601,706	329,452	(3,813)	325,639	272,254	442,059	714,313	167,978	398,528
0340		TOTAL TAXES OTHER THAN INCOME TAX		93,001,161	38,525,421	(13,673,856)	24,851,565	54,475,740	(27,354,059)	27,121,681	13,587,336	15,416,951
0350												

KANSAS CITY POWER & LIGHT CO.

COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED

SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES

PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0360												
0370		RECAPS FOR CASH WORKING CAPITAL										
0380		TOTAL PAYROLL(EX. WOLF CREEK),STATE										
0390		CAPITAL STOCK & OTHER MISC TAXES										
0400												
0410		STATE UNEMP. PAYROLL TAX	TSFR 060090	0	0	0	0	0	0	0	0	0
0420		FEDERAL UNEMP. PAYROLL TAX	TSFR 060100	131,391	71,318	(5,122)	66,196	60,072	0	60,072	37,101	34,336
0430		FICA	TSFR 060110	9,318,836	5,056,319	(363,448)	4,692,871	4,262,518	0	4,262,518	2,630,235	2,436,347
0440		STATE CAPITAL STOCK TAX	TSFR 060190	261,737	143,309	(10,098)	133,211	118,428	0	118,428	72,632	68,708
0450		OTHER MISC TAXES	TSFR 060210	587	322	(23)	299	266	0	266	299	266
0460												
0470		TOTAL PAYROLL(EX. WOLF CREEK),STATE										
0480		CAPITAL STOCK & OTHER MISC TAXES		9,712,551	5,271,268	(378,691)	4,892,577	4,441,284	0	4,441,284	2,740,267	2,539,657

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		INCOME SUBJECT TO TAXATION										
0020												
0030		REVENUES	TSFR 020170	897,392,562	292,459,451	(7,914,106)	284,545,345	604,933,110	54,002,700	658,935,810	155,899,315	383,939,448
0040												
0050		DEDUCTIONS:										
0060		OPER & MAINT EXPENSES	TSFR 042790	483,508,873	117,377,730	(6,201,642)	111,176,088	366,131,143	(8,639,651)	357,491,492	63,559,263	212,984,334
0070		LESS: DEPR CHG THRU CLEARING-OP	TSFR 050990	214,001	28,882	(7,680)	21,202	185,119	(22,453)	162,666	11,539	92,446
0080		LESS: NUCLEAR FUEL - AMORT	TSFR 040685	15,782,340	0	0	0	15,782,340	(2,001,008)	13,781,332	0	8,532,312
0085		LESS: NUCLEAR FUEL - GROSS AFDC	TSFR 040690	0	0	0	0	0	0	0	0	0
0090		NET OPER & MAINT EXPENSES		467,512,532	117,348,848	(6,193,962)	111,154,886	350,163,684	(6,616,190)	343,547,494	63,547,724	204,359,577
0095		OTHER TAXES W/O EARNINGS TAX &										
0100		ENVIRONMENTAL TAX	TSFR 060290	92,399,455	38,195,969	(13,670,043)	24,525,926	54,203,486	(27,796,118)	26,407,368	13,419,358	15,018,424
0102		AMORTIZATIONS	TSFR 051220	6,452,043	3,034,343	3,162,110	6,196,453	3,417,699	(329,551)	3,088,148	3,542,351	1,766,293
0103		NUCLEAR FUEL TAX AMORTIZATION	POWER E1	12,639,176	0	0	0	12,639,176	0	12,639,176	0	7,825,179
0104		STRAIGHT LINE TAX DEPRECIATION	DEP EXP	59,968,000	19,818,980	58,510	19,877,490	40,149,020	17,185,034	57,334,054	10,781,632	34,128,002
0106		COST OF REMOVAL	T&D	16,868,807	16,868,807	0	16,868,807	0	0	0	9,181,077	0
0120		INTEREST ON CUSTOMER DEPOSITS	TSFR 010065	0	0	479,661	479,661	0	0	0	361,878	0
0130		OTHER BOOK DEDUCTIONS	TOTAL PLANT	(38,087,858)	(15,154,822)	15,154,822	0	(22,933,036)	22,933,036	(0)	0	(0)
0140		INTEREST EXPENSE	0209*010260	56,457,837	20,245,780	4,191,579	24,437,359	36,212,057	2,017,636	38,229,692	13,279,691	21,705,717
0150												
0160		INCOME SUBJECT TO TAXATION		223,182,570	92,101,546	(11,096,783)	81,004,763	131,081,024	46,608,854	177,689,878	41,785,602	99,136,256
0170												
0180	408	KCMO EARNINGS TAX	0205*070160	601,706	329,452	(3,813)	325,639	272,254	442,059	714,313	167,978	398,528
0190		ENVIRONMENTAL TAX	0211*070160	0	0	0	0	0	0	0	0	0
0200												
0210		<u>FEDERAL TAX CALCULATION</u>										
0220		NET TAXABLE INCOME	TSFR 070160	223,182,570	92,101,546	(11,096,783)	81,004,763	131,081,024	46,608,854	177,689,878	41,785,602	99,136,256
0230		DEDUCT: STATE INCOME TAX	TSFR 070330	9,244,573	3,811,621	(460,730)	3,350,890	5,432,952	1,917,471	7,350,423	1,728,528	4,100,928
0240		DEDUCT: CITY EARNINGS TAX	TSFR 070180	601,706	329,452	(3,813)	325,639	272,254	442,059	714,313	167,978	398,528
0250		FEDERAL TAXABLE INCOME		213,336,291	87,960,473	(10,632,240)	77,328,233	125,375,818	44,249,324	169,625,142	39,889,097	94,636,800
0260		FEDERAL TAX @ 35%	0201*070250	74,667,702	30,766,166	(3,721,284)	27,064,882	43,881,536	15,487,263	59,368,800	13,961,184	33,122,880

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0270												
0280		<u>STATE TAX CALCULATION</u>										
0290		NET TAXABLE INCOME	TSFR 070160	223,182,570	92,101,546	(11,096,783)	81,004,763	131,081,024	46,608,854	177,689,878	41,785,602	99,136,256
0300		DEDUCT: FEDERAL INCOME TAX	TSFR 070260	74,667,702	30,786,166	(3,721,284)	27,064,882	43,881,536	15,487,263	59,368,800	13,961,184	33,122,880
0310		DEDUCT: CITY EARNINGS TAX	TSFR 070180	601,706	329,452	(3,813)	325,639	272,254	442,059	714,313	167,978	398,528
0320		STATE TAXABLE INCOME		147,913,162	60,985,928	(7,371,686)	53,614,242	86,927,234	30,679,531	117,606,765	27,656,440	65,614,848
0330		MISSOURI TAX @ 6.25%	0206*070320	9,244,573	3,811,621	(460,730)	3,350,890	5,432,952	1,917,471	7,350,423	1,728,528	4,100,928
0340												
0350	409	TOTAL FEDERAL & STATE TAX		83,912,275	34,597,788	(4,182,014)	30,415,772	49,314,488	17,404,734	66,719,222	15,689,711	37,223,808
0360												
0370		TOTAL CURRENTLY PAYABLE TAXES		84,513,981	34,927,238	(4,185,827)	30,741,411	49,586,742	17,846,793	67,433,536	15,857,690	37,622,336
0380												
0390	410 - 411	<u>DEFERRED INCOME TAXES</u>										
0400		BOOK AMORTIZATION OF DEFERRED TAX	ASSIGNED	(21,010,415)	(8,362,229)	8,362,229	0	(12,648,186)	12,648,186	0	0	0
0410		MO GROSS AFUDC	POWER MO	0	0	0	0	0	(2,175,408)	(2,175,408)	0	(2,175,408)
0420		REPAIR ALLOWANCE	PTD 2	0	0	(2,016,748)	(2,016,748)	0	(1,244,406)	(1,244,406)	(1,097,642)	(705,823)
0430		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	0	(40,105)	(40,105)	0	0	0	(21,828)	0
0440		CAPITALIZED BENEFITS - MISSOURI ONLY	T&D MO	0	0	(24,231)	(24,231)	0	0	0	(24,231)	0
0450		PROP. TAX CAPITALIZED - ALLOCATED	PROD PLANT	0	0	0	0	0	(302,557)	(302,557)	0	(175,559)
0455		PROP. TAX CAPITALIZED - MISSOURI	POWER MO	0	0	0	0	0	(71,843)	(71,843)	0	(71,843)
0456		WOLF CREEK - OTHER	W.C. PLANT	0	0	0	0	0	17,600	17,600	0	10,445
0460		OTHER A/C 282 ITEMS	ELEC W/O W.C.	0	0	184,338	184,338	0	278,818	278,818	100,509	158,230
0470		MISSOURI FLOW-THROUGH	ASG MO	0	0	1,542,307	1,542,307	0	40,058	40,058	1,542,307	40,058
0490		NOT USED	PTD KS	0	0	0	0	0	0	0	0	0
0500		3% ITC - KANSAS ONLY	PTD KS	0	0	(10,890)	(10,890)	0	(17,874)	(17,874)	0	0
0510	411	DEFERRED INVESTMENT TAX CR. AMORT.	TOTAL PLANT	(4,353,595)	(1,732,257)	1,732,748	491	(2,621,338)	2,620,847	(491)	268	(285)
0520		AMORTIZATION OF ITC	ELEC W/O W.C.	0	0	(1,392,298)	(1,392,298)	0	(820,970)	(820,970)	(759,140)	(465,902)
0530		AMORTIZATION OF W. C. ITC	W.C. PLANT	0	0	0	0	0	(1,738,772)	(1,738,772)	0	(1,031,943)
0540												
0550		TOTAL DEFERRED TAXES		(25,364,010)	(10,094,486)	8,337,350	(1,757,136)	(15,269,524)	9,233,679	(6,035,845)	(259,757)	(4,418,029)
0560		TOTAL INCOME TAXES										
0570		LESS EARNING & ENVIRONMENTAL		58,548,265	24,503,300	4,155,336	28,658,636	34,044,965	26,638,413	60,683,377	15,429,954	32,805,779

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
PERIOD ENDING 12/31/99

				KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0020	190	WESTINGHOUSE ANTITRUST SETTLEMENT	POWER E1	0	0	0	0	0	0	0	0	0
0025												
0030	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0	0	0	0
0090												
0100	282	LIBERALIZED DEPRECIATION										
0130		GROSS AFDC - STATION & FUEL	POWER MO	39,301,018	0	0	0	39,301,018	0	39,301,018	0	39,301,018
0140		WOLF CREEK STATION	POWER D1	0	0	0	0	0	186,495,816	186,495,816	0	106,098,589
0150		NUCLEAR FUEL	POWER E1	0	0	0	0	0	1,075,467	1,075,467	0	665,844
0160		DIRECT KANSAS	ASG KS	0	0	916,926	916,926	0	646,460	646,460	0	0
0170		OTHER - ALLOCABLE	ASG PLANT 2	412,745,107	134,338,512	(3,964,262)	130,374,250	278,406,595	(190,366,205)	88,040,390	71,085,556	49,963,074
0175		TOTAL LIBERALIZED DEPRECIATION		452,046,125	134,338,512	(3,047,336)	131,291,176	317,707,613	(2,148,462)	315,559,151	71,085,556	196,028,525
0190		REPAIR ALLOWANCE	ASG PTD 2	44,852,805	23,200,871	981,972	24,182,843	21,651,934	999,769	22,651,703	13,161,840	12,847,961
0250		PENSIONS CAPITALIZED-ASSIGNED	DEL MO	1,385,415	1,385,415	(1,238,734)	146,681	0	0	0	146,681	0
0255		PENSIONS CAPITALIZED-ALLOCATED	DEL T&D	0	0	1,006,563	1,006,563	0	0	0	547,836	0
0260		PAYROLL TAX CAPITALIZED-ASSIGNED	DEL MO	1,071,207	1,071,207	(1,034,197)	37,010	0	0	0	37,010	0
0265		PAYROLL TAX CAPITALIZED-ALLOCATED	ASG T&D	0	0	853,673	853,673	0	0	0	464,623	0
0270		PROP TAX CAPITALIZED-ASSIGNED	POWER MO	4,825,958	0	0	0	4,825,958	(3,652,467)	1,173,491	0	1,173,491
0275		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	0	0	0	0	0	5,473,047	5,473,047	0	3,104,292
0280		HEALTH & WELFARE CAPITALIZED	DEL T&D	590,812	590,812	53,291	644,103	0	0	0	350,562	0
0282		CONTRIBUTIONS IN AID OF CONSTRUCTION	DEL T&D	(16,142,157)	(16,142,157)	(167,481)	(16,309,638)	0	0	0	(8,876,742)	0
0285		WOLF CREEK - OTHER	W.C. PLANT	1,561,144	0	0	0	1,561,144	17,600	1,578,744	0	936,968
0290		OTHER MISCELLANEOUS	ASG PLANT 2	9,389,818	4,042,489	(1,928,348)	2,114,141	5,347,329	(2,550,973)	2,796,356	1,152,719	1,586,937
0310		TOTAL ACCT 282		499,581,127	148,487,149	(4,520,597)	143,966,552	351,093,978	(1,861,486)	349,232,492	78,070,085	215,678,174
0320												
0330	255	3% INVESTMENT TAX CREDIT	ASG KS	60,773	23,130	57,926	81,056	37,643	0	37,643	0	0
0340												
0360	283	PENSION ACCOUNTING CHANGE	SAL & WAGES	0	0	9,854,288	9,854,288	0	9,486,808	9,486,808	5,523,078	5,422,419
0370	283	P & M / AMAX SETTLEMENT	POWER E1	1,804,897	0	0	0	1,804,897	(96,564)	1,708,333	0	1,057,665
0380												
0390												
0400												
0410		TOTAL ACCUMULATED DEFERRED TAXES		501,446,797	148,510,279	5,391,617	153,901,896	352,936,518	7,528,758	360,465,276	83,593,164	222,158,257

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPCL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0020		PRODUCTION PLANT										
0030		STEAM										
0040	310	LAND & LAND RIGHTS	POWER D1	8,456,572	0	0	0	8,456,572	(663,880)	7,792,692	0	4,433,309
0041		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	4,426	4,426	0	2,518
0042		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(4,426)	(4,426)	0	(4,426)
0045		TOTAL ACCOUNT 310		8,456,572	0	0	0	8,456,572	(663,880)	7,792,692	0	4,431,401
0048												
0050	311	STRUCTURES & IMPROVEMENTS	POWER D1	70,573,663	0	0	0	70,573,663	28,710,358	99,284,021	0	56,483,275
0051		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	93,548	93,548	0	53,220
0052		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(93,548)	(93,548)	0	(93,548)
0055		TOTAL ACCOUNT 311		70,573,663	0	0	0	70,573,663	28,710,358	99,284,021	0	56,442,947
0058												
0060	312	BOILER PLANT EQUIPMENT	POWER D1	434,166,070	0	0	0	434,166,070	328,348,452	762,514,522	0	433,799,087
0061		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	3,804,852	3,804,852	0	2,164,603
0062		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(3,804,852)	(3,804,852)	0	(3,804,852)
0065		SUBTOTAL ACCOUNT 312		434,166,070	0	0	0	434,166,070	328,348,452	762,514,522	0	432,158,838
0070		UNIT TRAINS	POWER D2	3,573,855	0	0	0	3,573,855	345,025	3,918,880	0	2,229,474
0071		CWIP REALLOCATION LINE 1	POWER D2	0	0	0	0	0	3,914	3,914	0	2,227
0072		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(3,914)	(3,914)	0	(3,914)
0075		SUBTOTAL UNIT TRAINS		3,573,855	0	0	0	3,573,855	345,025	3,918,880	0	2,227,787
0080		AQC EQUIPMENT	POWER D1	27,992,784	0	0	0	27,992,784	0	27,992,784	0	15,925,263
0090		TOTAL ACCOUNT 312		465,732,709	0	0	0	465,732,709	328,693,477	794,426,186	0	450,311,888
0095												
0100	314	TURBOGENERATOR UNITS	POWER D1	128,848,012	0	0	0	128,848,012	52,834,177	181,682,189	0	103,360,087
0101		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	912,466	912,466	0	519,107
0102		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(912,466)	(912,466)	0	(912,466)
0105		TOTAL ACCOUNT 314		128,848,012	0	0	0	128,848,012	52,834,177	181,682,189	0	102,966,729
0108												
0110	315	ACCESSORY ELECTRIC EQUIPMENT	POWER D1	68,485,865	0	0	0	68,485,865	37,389,572	105,875,437	0	60,233,171
0111		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	456,592	456,592	0	259,758
0112		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(456,592)	(456,592)	0	(456,592)
0115		TOTAL ACCOUNT 315		68,485,865	0	0	0	68,485,865	37,389,572	105,875,437	0	60,036,337
0118												
0120	316	MISC. POWER PLANT EQUIPMENT	POWER D1	16,537,188	0	0	0	16,537,188	1,035,308	17,572,496	0	9,997,098
0121		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	45,704	45,704	0	26,001
0122		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(45,704)	(45,704)	0	(45,704)
0125		TOTAL ACCOUNT 316		16,537,188	0	0	0	16,537,188	1,035,308	17,572,496	0	9,977,396
0128												
0130		TOTAL STEAM PLANT		758,634,009	0	0	0	758,634,009	447,999,012	1,208,633,021	0	684,166,698
0140												
0150		NUCLEAR										
0160	320	LAND & LAND RIGHTS	POWER D1	3,411,585	0	0	0	3,411,585	0	3,411,585	0	1,940,871
0170		MISSOURI GROSS AFDC	POWER MO	0	0	0	0	0	0	0	0	0
0180		TOTAL LAND & LAND RIGHTS		3,411,585	0	0	0	3,411,585	0	3,411,585	0	1,940,871
0190												
0200	321	STRUCTURES & IMPROVEMENTS	POWER D1	397,958,796	0	0	0	397,958,796	0	397,958,796	0	226,401,147

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0210		MISSOURI GROSS AFDC	POWER MO	19,328,206	0	0	0	19,328,206	0	19,328,206	0	19,328,206
0220		TOTAL STRUCTURES & IMPROVEMENTS		417,287,002	0	0	0	417,287,002	0	417,287,002	0	245,729,353
0230												
0240	322	REACTOR PLANT EQUIPMENT	POWER D1	628,582,080	0	0	0	628,582,080	0	628,582,080	0	357,604,117
0250		MISSOURI GROSS AFDC	POWER MO	50,890,476	0	0	0	50,890,476	0	50,890,476	0	50,890,476
0260		TOTAL REACTOR PLANT EQUIPMENT		679,472,556	0	0	0	679,472,556	0	679,472,556	0	408,494,593
0270												
0280	323	TURBOGENERATOR UNITS	POWER D1	164,650,765	0	0	0	164,650,765	0	164,650,765	0	93,670,808
0290		MISSOURI GROSS AFDC	POWER MO	5,858,255	0	0	0	5,858,255	0	5,858,255	0	5,858,255
0300		TOTAL TURBOGENERATOR UNITS		170,509,020	0	0	0	170,509,020	0	170,509,020	0	99,529,063
0310												
0320	324	ACCESSORY ELECT. EQUIPMENT	POWER D1	132,061,705	0	0	0	132,061,705	0	132,061,705	0	75,130,696
0330		MISSOURI GROSS AFDC	POWER MO	6,759,376	0	0	0	6,759,376	0	6,759,376	0	6,759,376
0340		TOTAL ACCESSORY ELEC. EQUIPMENT		138,821,081	0	0	0	138,821,081	0	138,821,081	0	81,890,072
0350												
0360	325	MISC POWER PLANT EQUIPMENT	POWER D1	60,437,781	0	0	0	60,437,781	0	60,437,781	0	34,383,416
0370		MISSOURI GROSS AFDC	POWER MO	1,276,173	0	0	0	1,276,173	0	1,276,173	0	1,276,173
0380		TOTAL MISC POWER PLANT EQUIPMENT		61,713,954	0	0	0	61,713,954	0	61,713,954	0	35,659,589
0381												
0382	328	REGULATORY DISALLOWANCES	POWER D1	(132,702,153)	0	0	0	(132,702,153)	(6,918,701)	(139,620,854)	0	(79,431,142)
0383		MISSOURI GROSS AFDC	POWER MO	(8,671,196)	0	0	0	(8,671,196)	0	(8,671,196)	0	(8,671,196)
0384		TOTAL REGULATORY DISALLOWANCES		(141,373,349)	0	0	0	(141,373,349)	(6,918,701)	(148,292,050)	0	(88,102,338)
0390												
0400		TOTAL NUCLEAR PRODUCTION PLANT		1,329,841,849	0	0	0	1,329,841,849	(6,918,701)	1,322,923,148	0	785,141,204
0410												
0420		OTHER PRODUCTION PLANT										
0430	340	LAND & LAND RIGHTS	POWER D1	136,550	0	0	0	136,550	0	136,550	0	77,684
0450	342	FUEL HOLDERS, PRODUCERS AND ACC	POWER D1	1,159,002	0	0	0	1,159,002	0	1,159,002	0	659,363
0460	344	GENERATORS	POWER D1	36,032,462	0	0	0	36,032,462	92,652,669	128,685,131	0	73,209,743
0470	345	ACCESSORY ELECTRIC EQUIPMENT	POWER D1	5,137,094	0	0	0	5,137,094	0	5,137,094	0	2,922,524
0480		TOTAL OTHER PRODUCTION PLANT		42,465,108	0	0	0	42,465,108	92,652,669	135,117,777	0	76,869,314
0490												
0500		TOTAL PRODUCTION PLANT		2,130,940,966	0	0	0	2,130,940,966	533,732,980	2,664,673,946	0	1,546,177,216
0510												
0520		TRANSMISSION PLANT										
0530	350	LAND AND LAND RIGHTS										
0535		LAND										
0540		SUBSTATIONS										
0545		ASSIGNED - DISTRIBUTION EQUIPMENT	DEL ASG	96,818	96,818	0	96,818	0	0	0	55,826	0
0555		TRANSMISSION EQUIPMENT	TRAN D3	717,158	717,158	0	717,158	0	0	0	371,572	0
0560		OVERHEAD LINES	TRAN D3	193,503	193,503	0	193,503	0	0	0	100,257	0
0565		TOTAL LAND		1,007,479	1,007,479	0	1,007,479	0	0	0	527,656	0
0570												
0575		LAND RIGHTS										
0580		SUBSTATION	TRAN D3	25	25	0	25	0	0	0	13	0
0585		OVERHEAD LINES										

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				KCPL SYSTEM				DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610			
0956		SUBTOTAL ACCT 356		56,126,045	56,126,045	80,869	56,206,914	0	0	0	29,121,718	0			
0957		MO GROSS AFDC	TRAN MO	2,552	2,552	0	2,552	0	0	0	2,552	0			
0960		TOTAL ACCT 356		56,128,597	56,128,597	80,869	56,209,466	0	0	0	29,124,270	0			
0970															
0980	357	UNDERGROUND CONDUIT	TRAN D3	2,795,625	2,795,625	0	2,795,625	0	0	0	1,448,464	0			
1020															
1030	358	UNDERGROUND CONDUCTORS & DEVICES	TRAN D3	2,714,941	2,714,941	0	2,714,941	0	0	0	1,406,660	0			
1070															
1080		TOTAL TRANSMISSION PLANT		224,546,236	224,546,236	4,425,515	228,971,751	0	0	0	120,458,852	0			
1090															
1100		DISTRIBUTION PLANT													
1110	360	LAND & LAND RIGHTS													
1120		LAND (NON-DEPRECIABLE)													
1130		MISSOURI													
1140		SUBSTATIONS ASSIGNED	DEL MO	2,557,304	2,557,304	0	2,557,304	0	0	0	2,557,304	0			
1150		SUBS ALLOC- TRANSMISSION	TRAN D3	936,758	936,758	0	936,758	0	0	0	485,351	0			
1155		TOTAL MISSOURI LAND		3,494,062	3,494,062	0	3,494,062	0	0	0	3,042,655	0			
1160		KANSAS													
1165		SUBSTATIONS ASSIGNED	DEL KS	2,237,975	2,237,975	0	2,237,975	0	0	0	0	0			
1170		SUBS ALLOC- TRANSMISSION	TRAN D3	738,847	738,847	0	738,847	0	0	0	382,810	0			
1175		TOTAL KANSAS LAND		2,976,822	2,976,822	0	2,976,822	0	0	0	382,810	0			
1190															
1200		LAND RIGHTS													
1210		MISSOURI (DEPRECIABLE)													
1215		SUBSTATIONS	DEL MO	2,066	2,066	0	2,066	0	0	0	2,066	0			
1220		OVERHEAD LINES	DEL MO	7,405,219	7,405,219	0	7,405,219	0	0	0	7,405,219	0			
1225		TOTAL MO LAND RIGHTS		7,407,285	7,407,285	0	7,407,285	0	0	0	7,407,285	0			
1230		KANSAS (NON-DEPRECIABLE)													
1240		SUBSTATIONS	DEL KS	29	29	0	29	0	0	0	0	0			
1250		OVERHEAD LINES													
1255		ASSIGNED	DEL KS	4,968,930	4,968,930	0	4,968,930	0	0	0	0	0			
1260		WHOLESALE	DEL WS	1,617	1,617	0	1,617	0	0	0	0	0			
1270		TOTAL KS LAND RIGHTS		4,970,576	4,970,576	0	4,970,576	0	0	0	0	0			
1280															
1285		TOTAL LAND RIGHTS		12,377,861	12,377,861	0	12,377,861	0	0	0	7,407,285	0			
1290															
1300		TOTAL ACCT 360		18,848,745	18,848,745	0	18,848,745	0	0	0	10,832,750	0			
1310															
1320	361	STRUCTURES & IMPROVEMENTS													
1330		MISSOURI													
1340		ASSIGNED	DEL ASG	3,147,474	3,147,474	0	3,147,474	0	0	0	3,143,976	0			
1360		TRANSMISSION EQUIPMENT	TRAN D3	1,152,941	1,152,941	0	1,152,941	0	0	0	597,359	0			
1370		TOTAL MO STRUCT & IMPROVEMENTS		4,300,415	4,300,415	0	4,300,415	0	0	0	3,741,335	0			
1380															
1390		KANSAS													
1400		ASSIGNED	DEL KS	2,161,684	2,161,684	0	2,161,684	0	0	0	0	0			

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
1410		TRANSMISSION EQUIPMENT	TRAN D3	713,660	713,660	0	713,660	0	0	0	369,760	0
1420		TOTAL KS STRUCT & IMPROVEMENTS		2,875,344	2,875,344	0	2,875,344	0	0	0	369,760	0
1430												
1440		TOTAL ACCOUNT 361		7,175,759	7,175,759	0	7,175,759	0	0	0	4,111,096	0
1450												
1460	362	STATION EQUIPMENT										
1470		MISSOURI										
1480		ASSIGNED	DEL ASG	58,836,234	58,836,234	0	58,836,234	0	0	0	58,376,005	0
1500		TRANSMISSION EQUIPMENT	TRAN D3	21,556,896	21,556,896	0	21,556,896	0	0	0	11,169,016	0
1510		TOTAL MO STATION EQUIPMENT		80,393,130	80,393,130	0	80,393,130	0	0	0	69,545,021	0
1520												
1530		KANSAS										
1540		ASSIGNED	DEL KS	36,892,048	36,892,048	0	36,892,048	0	0	0	0	0
1550		TRANSMISSION EQUIPMENT	TRAN D3	12,178,692	12,178,692	0	12,178,692	0	0	0	6,310,000	0
1560		TOTAL KS STATION EQUIPMENT		49,070,740	49,070,740	0	49,070,740	0	0	0	6,310,000	0
1570												
1580		TOTAL ACCOUNT 362		129,463,870	129,463,870	0	129,463,870	0	0	0	75,855,020	0
1590												
1600	364	POLES, TOWERS, & FIXTURES										
1610		MISSOURI	DEL MO	95,006,981	95,006,981	(701,255)	94,305,726	0	0	0	94,305,726	0
1620		KANSAS										
1630		WHOLESALE	DEL WS	135,443	135,443	0	135,443	0	0	0	0	0
1640		RETAIL	DEL KS	79,365,792	79,365,792	(586,161)	78,779,631	0	0	0	0	0
1650		TOTAL KS POLES, TOWERS & FIX		79,501,235	79,501,235	(586,161)	78,915,074	0	0	0	0	0
1660		TOTAL ACCOUNT 364		174,508,216	174,508,216	(1,287,416)	173,220,800	0	0	0	94,305,726	0
1670												
1680	365	OVERHEAD CONDUCTORS & DEVICES										
1690		MISSOURI	DEL MO	76,100,407	76,100,407	(1,544,668)	74,555,739	0	0	0	74,555,739	0
1700		KANSAS										
1710		WHOLESALE	DEL WS	90,973	90,973	0	90,973	0	0	0	0	0
1720		RETAIL	DEL KS	58,634,873	58,634,873	(1,191,194)	57,443,679	0	0	0	0	0
1730		TOTAL KS OVERHEAD LINES		58,725,846	58,725,846	(1,191,194)	57,534,652	0	0	0	0	0
1740		TOTAL ACCOUNT 365		134,826,253	134,826,253	(2,735,862)	132,090,391	0	0	0	74,555,739	0
1750												
1760	366	UNDERGROUND CONDUIT										
1770		MISSOURI	DEL MO	47,595,838	47,595,838	0	47,595,838	0	0	0	47,595,838	0
1780		KANSAS	DEL KS	35,901,831	35,901,831	0	35,901,831	0	0	0	0	0
1790		TOTAL ACCOUNT 366		83,497,669	83,497,669	0	83,497,669	0	0	0	47,595,838	0
1800												
1810	367	UNDERGROUND CONDUCTORS & DEV.										
1820		MISSOURI	DEL MO	104,897,852	104,897,852	0	104,897,852	0	0	0	104,897,852	0
1830		KANSAS	DEL KS	90,387,840	90,387,840	0	90,387,840	0	0	0	0	0
1840		TOTAL ACCOUNT 367		195,285,692	195,285,692	0	195,285,692	0	0	0	104,897,852	0
1850												
1860	368	LINE TRANSFORMERS										
1870		MISSOURI										

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			KCPL SYSTEM				DELIVERY			POWER			DELIVERY		POWER	
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610				
1880		RECORDED IN MISSOURI	DEL MO	23,986,855	23,986,855	0	23,986,855	0	0	0	23,986,855	0				
1890		TO BE DISTRIBUTED TO MISSOURI	DEL MO	69,254,548	69,254,548	0	69,254,548	0	0	0	69,254,548	0				
1891		TO BE DISTRIBUTED TO KANSAS	DEL KS	56,498,577	56,498,577	0	56,498,577	0	0	0	0	0				
1892		TO BE DISTRIBUTED TO FERC	DEL WS	26,604	26,604	0	26,604	0	0	0	0	0				
1900		TOTAL MISSOURI		149,766,584	149,766,584	0	149,766,584	0	0	0	93,241,403	0				
1910		TOTAL RECORDED IN KANSAS	DEL KS	14,051,928	14,051,928	0	14,051,928	0	0	0	0	0				
1920		TOTAL ACCOUNT 368		163,818,512	163,818,512	0	163,818,512	0	0	0	93,241,403	0				
1930																
1940	369	SERVICES														
1950		MISSOURI	DEL MO	34,714,275	34,714,275	0	34,714,275	0	0	0	34,714,275	0				
1960		KANSAS	DEL KS	34,983,148	34,983,148	0	34,983,148	0	0	0	0	0				
1970		TOTAL ACCOUNT 368		69,697,423	69,697,423	0	69,697,423	0	0	0	34,714,275	0				
1980																
1990	370	METERS														
2000		MISSOURI														
2010		LOAD RESEARCH EQUIPMENT	DEL MO	463,912	463,912	0	463,912	0	0	0	463,912	0				
2015		A.C. CONTROL DEVICES	DIST D4	1,071,010	1,071,010	0	1,071,010	0	0	0	609,304	0				
2020		WHOLESALE	DEL WS	156,260	156,260	0	156,260	0	0	0	0	0				
2030		TO BE DISTRIBUTED TO MISSOURI	DEL MO	33,930,653	33,930,653	0	33,930,653	0	0	0	33,930,653	0				
2031		TO BE DISTRIBUTED TO KANSAS	DEL KS	14,755,781	14,755,781	0	14,755,781	0	0	0	0	0				
2040		TOTAL MO METERS		50,377,616	50,377,616	0	50,377,616	0	0	0	35,003,869	0				
2050																
2060		KANSAS														
2080		RECORDED IN KANSAS	DEL KS	10,865,357	10,865,357	0	10,865,357	0	0	0	0	0				
2090		TOTAL KS METERS		10,865,357	10,865,357	0	10,865,357	0	0	0	0	0				
2110		TOTAL ACCOUNT 370		61,242,973	61,242,973	0	61,242,973	0	0	0	35,003,869	0				
2120																
2130	371	INSTALLATION ON CUST.PREMISES														
2140		MISSOURI	DEL MO	6,226,489	6,226,489	0	6,226,489	0	0	0	6,226,489	0				
2150		KANSAS	DEL KS	1,762,333	1,762,333	0	1,762,333	0	0	0	0	0				
2160		TOTAL ACCOUNT 371		7,988,822	7,988,822	0	7,988,822	0	0	0	6,226,489	0				
2170																
2180	373	STREET LIGHTS & SIGNAL SYSTEMS														
2195		MISSOURI	DEL MO	5,038,133	5,038,133	0	5,038,133	0	0	0	5,038,133	0				
2200		KANSAS	DEL KS	22,363,037	22,363,037	0	22,363,037	0	0	0	0	0				
2210		TOTAL ACCOUNT 373		27,401,170	27,401,170	0	27,401,170	0	0	0	5,038,133	0				
2220																
2230		TOTAL DISTRIBUTION PLANT		1,073,755,104	1,073,755,104	(4,023,278)	1,069,731,826	0	0	0	586,378,190	0				
2240																
2250		TOTAL TRANS & DIST. PLANT		1,298,301,340	1,298,301,340	402,237	1,298,703,577	0	0	0	706,837,042	0				
2260		TOTAL PRODUCTION,TRANSMISSION														
2270		AND DISTRIBUTION PLANT		3,429,242,306	1,298,301,340	402,237	1,298,703,577	2,130,940,966	533,732,980	2,664,673,946	706,837,042	1,546,177,216				
2280																
2290																
2300		GENERAL PLANT														
2310	389	LAND AND LAND RIGHTS	ASG PTD 2	1,806,604	1,806,604	0	1,806,604	0	0	0	983,269	0				

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
2320	390	STRUCTURES AND IMPROVEMENTS	ASG PTD 2	43,663,736	42,311,332	0	42,311,332	1,352,404	0	1,352,404	23,028,516	767,079
2322		LEASEHOLD IMPROVEMENTS	390 W/O LSE	2,703,359	2,619,627	0	2,619,627	83,732	0	83,732	1,425,768	47,492
2325		TOTAL ACCT 390		46,367,095	44,930,959	0	44,930,959	1,436,136	0	1,436,136	24,454,284	814,571
2330	391	OFFICE FURNITURE & EQUIPMENT	ASG PTD 2	8,235,239	4,803,913	0	4,803,913	3,431,326	0	3,431,326	2,614,595	1,946,235
2340	392	TRANSPORTATION EQUIPMENT	ASG PTD 2	694,276	353,734	0	353,734	340,542	0	340,542	192,525	193,154
2350	393	STORES EQUIPMENT	ASG PTD 2	542,667	540,071	0	540,071	2,596	0	2,596	293,941	1,472
2360	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASG PTD 2	2,542,350	1,772,778	0	1,772,778	769,572	0	769,572	964,858	436,498
2370	395	LABORATORY EQUIPMENT	ASG PTD 2	4,618,331	3,717,609	0	3,717,609	900,722	0	900,722	2,023,359	510,886
2380	396	POWER OPERATED EQUIPMENT	ASG PTD 2	1,252,878	672,335	0	672,335	580,543	0	580,543	365,927	329,282
2400	397	COMMUNICATIONS EQUIPMENT										
2410		ALLOCATED	ASG PTD	60,962,038	34,911,101	2,267	34,913,368	26,050,936	0	26,050,936	19,002,074	15,116,057
2420		MO GROSS AFDC	POWER MO	9,280	0	0	0	9,280	0	9,280	0	9,280
2430		TOTAL ACCT 397		60,971,318	34,911,101	2,267	34,913,368	26,060,216	0	26,060,216	19,002,074	15,125,337
2450	398	MISCELLANEOUS EQUIPMENT	ASG PTD 2	256,113	175,664	0	175,664	80,449	0	80,449	95,608	45,630
2455	399	OTHER TANGIBLE PROPERTY	POWER MO	0	0	0	0	0	0	0	0	0
2460												
2470		TOTAL GENERAL PLANT		127,286,871	93,684,768	2,267	93,687,035	33,602,102	0	33,602,102	50,990,440	19,403,067
2480												
2490		INTANGIBLE PLANT										
2500	301	ORGANIZATION	ASG PTD	72,186	36,779	0	36,779	35,407	0	35,407	20,017	20,545
2510	302	FRANCHISES & CONSENTS										
2520		MISSOURI	ASG MO	22,937	11,686	0	11,686	11,251	0	11,251	11,686	11,251
2530		OTHER	TRAN PLANT	0	0	0	0	0	0	0	0	0
2540		TOTAL ACCOUNT 302		22,937	11,686	0	11,686	11,251	0	11,251	11,686	11,251
2550												
2560	303	MISC. INTANGIBLE PLANT										
2570		DEMAND OR OTHER RELATED	ASG D1	9,336,106	708,453	0	708,453	8,627,653	0	8,627,653	404,474	4,925,751
2580		TRANSMISSION RELATED	TRAN D3	335,337	335,337	0	335,337	0	0	0	173,744	0
2583		CUSTOMER RELATED SOFTWARE	ASG C2	22,964,434	22,811,127	0	22,811,127	153,307	0	153,307	12,759,700	85,754
2585		CORPORATE SOFTWARE	SAL & WAGES	19,777,902	13,567,211	0	13,567,211	6,210,692	0	6,210,692	7,604,077	3,549,874
2590		ENERGY RELATED	ASG E1	11,426,928	11,094,280	0	11,094,280	332,648	0	332,648	6,868,702	205,949
2600		TOTAL MISC. INTANGIBLE PLANT		63,840,707	48,516,408	0	48,516,408	15,324,300	0	15,324,300	27,810,698	8,767,329
2610												
2620		TOTAL INTANGIBLE PLANT		63,935,830	48,564,873	0	48,564,873	15,370,958	0	15,370,958	27,842,401	8,799,125
2630												
2640		IN PROCESS OF CLASSIFICATION	PTD	0	0	0	0	0	0	0	0	0
2650												
2660		ELECTRIC ACQUISITION ADJUSTMENT	POWER D1	0	0	0	0	0	0	0	0	0
2670												
2680		TOTAL ELECTRIC PLANT IN SERVICE		3,620,465,007	1,440,550,981	404,504	1,440,955,485	2,179,914,026	533,732,980	2,713,647,006	785,669,883	1,574,379,407
2690												
2700												
2710		RECAPS FOR TAX ALLOCATIONS:										
2720		PRODUCTION PLANT	TSFR 110500	2,130,940,966	0	0	0	2,130,940,966	533,732,980	2,664,673,946	0	1,546,177,216
2730		LESS: WOLF CREEK	TSFR 110400	1,329,841,849	0	0	0	1,329,841,849	(6,918,701)	1,322,923,148	0	785,141,204
2740		PRODUCTION PLANT W/O WOLF CREEK		801,099,117	0	0	0	801,099,117	540,651,681	1,341,750,798	0	761,036,012

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
2750												
2760		TOTAL ELECTRIC PLANT	TSFR 112680	3,620,465,007	1,440,550,981	404,504	1,440,955,485	2,179,914,026	533,732,980	2,713,647,006	785,669,883	1,574,379,407
2770		LESS: WOLF CREEK	TSFR 110400	1,329,841,849	0	0	0	1,329,841,849	(6,918,701)	1,322,923,148	0	785,141,204
2780		TOTAL ELECTRIC PLANT W/O WOLF CRK		2,290,623,158	1,440,550,981	404,504	1,440,955,485	850,072,177	540,651,681	1,390,723,858	785,669,883	789,238,204
2790												
2800		PROD., TRANS., AND DIST.	TSFR 112270	3,429,242,306	1,298,301,340	402,237	1,298,703,577	2,130,940,966	533,732,980	2,664,673,946	706,837,042	1,546,177,216
2810		LESS: WOLF CREEK	TSFR 110400	1,329,841,849	0	0	0	1,329,841,849	(6,918,701)	1,322,923,148	0	785,141,204
2820		PTD W/O WOLF CREEK		2,099,400,457	1,298,301,340	402,237	1,298,703,577	801,099,117	540,651,681	1,341,750,798	706,837,042	761,036,012
2830												
2840		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 112680	3,620,465,007	1,440,550,981	404,504	1,440,955,485	2,179,914,026	533,732,980	2,713,647,006	785,669,883	1,574,379,407
2850		TOTAL ACCUMULATED DEPRECIATION	TSFR 120990	1,516,255,222	499,238,946	(26,066,498)	473,172,448	1,017,016,276	145,686,056	1,162,702,332	259,606,747	678,389,692
2860		NET PLANT		2,104,209,785	941,312,035	26,471,002	967,783,037	1,162,897,750	388,046,924	1,550,944,674	526,063,137	895,989,716
2870												
2880		SUBTOTAL PROD., TRANS., DIST., & GEN		3,556,529,177	1,391,986,108	404,504	1,392,390,612	2,164,543,068	533,732,980	2,698,276,048	757,827,482	1,565,580,282

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		PRODUCTION										
0020		STEAM PRODUCTION										
0030	311	STRUCTURES & IMPROVEMENTS	POWER D1	26,683,474	0	0	0	26,683,474	546,207	27,229,681	0	15,491,129
0031		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	33,999	33,999	0	19,342
0032		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(33,999)	(33,999)	0	(33,999)
0035		TOTAL ACCOUNT 311		26,683,474	0	0	0	26,683,474	546,207	27,229,681	0	15,476,472
0036												
0040	312	BOILER PLANT EQUIPMENT	POWER D1	243,140,812	0	0	0	243,140,812	154,137,677	397,278,489	0	226,014,116
0041		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	1,618,577	1,618,577	0	920,818
0042		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(1,618,577)	(1,618,577)	0	(1,618,577)
0045		SUBTOTAL ACCOUNT 312		243,140,812	0	0	0	243,140,812	154,137,677	397,278,489	0	225,316,357
0050		UNIT TRAINS	POWER D2	6,507,146	0	0	0	6,507,146	(1,043,402)	5,463,744	0	3,108,357
0051		CWIP REALLOCATION LINE 1	POWER D2	0	0	0	0	0	2,023	2,023	0	1,151
0052		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(2,023)	(2,023)	0	(2,023)
0055		SUBTOTAL UNIT TRAINS		6,507,146	0	0	0	6,507,146	(1,043,402)	5,463,744	0	3,107,485
0060		AQC EQUIPMENT	POWER D1	43,243,327	0	0	0	43,243,327	(7,798,089)	35,445,238	0	20,165,009
0070		TOTAL ACCOUNT 312		292,891,285	0	0	0	292,891,285	145,296,186	438,187,471	0	248,588,850
0071												
0080	314	TURBOGENERATOR UNITS	POWER D1	69,366,511	0	0	0	69,366,511	6,468,449	75,834,960	0	43,142,964
0081		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	289,126	289,126	0	164,486
0082		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(289,126)	(289,126)	0	(289,126)
0085		TOTAL ACCOUNT 314		69,366,511	0	0	0	69,366,511	6,468,449	75,834,960	0	43,018,323
0086												
0090	315	ACCESSORY ELECTRIC EQUIPMENT	POWER D1	27,033,259	0	0	0	27,033,259	2,428,013	29,461,272	0	16,760,694
0091		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	156,629	156,629	0	89,107
0092		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(156,629)	(156,629)	0	(156,629)
0095		TOTAL ACCOUNT 315		27,033,259	0	0	0	27,033,259	2,428,013	29,461,272	0	16,693,173
0096												
0100	316	MISC POWER PLANT EQUIPMENT	POWER D1	6,054,553	0	0	0	6,054,553	(298,075)	5,756,478	0	3,274,895
0101		CWIP REALLOCATION LINE 1	POWER D1	0	0	0	0	0	19,314	19,314	0	10,988
0102		CWIP REALLOCATION LINE 2	POWER MO	0	0	0	0	0	(19,314)	(19,314)	0	(19,314)
0105		TOTAL ACCOUNT 316		6,054,553	0	0	0	6,054,553	(298,075)	5,756,478	0	3,266,569
0106												
0110		TOTAL STEAM PRODUCTION		422,029,082	0	0	0	422,029,082	154,440,780	576,469,862	0	327,043,387
0120												
0130		NUCLEAR PRODUCTION										
0140	321	STRUCTURES & IMPROVEMENTS	POWER D1	143,861,427	0	0	0	143,861,427	(2,666,875)	141,194,552	0	80,326,428
0150		MISSOURI GROSS AFDC	POWER MO	6,283,270	0	0	0	6,283,270	0	6,283,270	0	6,283,270
0160		TOTAL STRUCTURES & IMPROVEMENTS		150,144,697	0	0	0	150,144,697	(2,666,875)	147,477,822	0	86,609,698
0170												
0180	322	REACTOR PLANT EQUIPMENT	POWER D1	224,374,503	0	0	0	224,374,503	(4,260,097)	220,114,406	0	125,224,406
0190		MISSOURI GROSS AFDC	POWER MO	17,914,475	0	0	0	17,914,475	0	17,914,475	0	17,914,475
0200		TOTAL REACTOR PLANT EQUIPMENT		242,288,978	0	0	0	242,288,978	(4,260,097)	238,028,881	0	143,138,881
0210												
0220	323	TURBOGENERATOR UNITS	POWER D1	69,488,619	0	0	0	69,488,619	(1,768,597)	67,720,022	0	38,526,327

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM			DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610	MISSOURI COL. 607	MISSOURI COL. 610
0230		MISSOURI GROSS AFDC	POWER MO	3,647,852	0	0	0	3,647,852	0	3,647,852	0	3,647,852	0	3,647,852
0240		TOTAL TURBOGENERATOR UNITS		73,136,471	0	0	0	73,136,471	(1,768,597)	71,367,874	0	42,174,179	0	42,174,179
0250														
0260	324	ACCESSORY ELECTRIC EQUIPMENT	POWER D1	41,334,764	0	0	0	41,334,764	(1,051,552)	40,283,212	0	22,917,361	0	22,917,361
0270		MISSOURI GROSS AFDC	POWER MO	2,054,338	0	0	0	2,054,338	0	2,054,338	0	2,054,338	0	2,054,338
0280		TOTAL ACCESSORY ELECT EQUIP		43,389,102	0	0	0	43,389,102	(1,051,552)	42,337,550	0	24,971,699	0	24,971,699
0290														
0300	325	MISCELLANEOUS POWER PLANT EQUIP	POWER D1	5,791,202	0	0	0	5,791,202	(300,936)	5,490,266	0	3,123,445	0	3,123,445
0310		MISSOURI GROSS AFDC	POWER MO	314,665	0	0	0	314,665	0	314,665	0	314,665	0	314,665
0320		TOTAL MISC POWER PLANT EQUIP		6,105,867	0	0	0	6,105,867	(300,936)	5,804,931	0	3,438,110	0	3,438,110
0330														
0332	328	REGULATORY DISALLOWANCES	POWER D1	(48,320,610)	0	0	0	(48,320,610)	(1,408,335)	(49,728,945)	0	(28,291,095)	0	(28,291,095)
0334		MISSOURI GROSS AFDC	POWER MO	(3,077,387)	0	0	0	(3,077,387)	0	(3,077,387)	0	(3,077,387)	0	(3,077,387)
0335		TOTAL REGULATORY DISALLOWANCES		(51,397,997)	0	0	0	(51,397,997)	(1,408,335)	(52,806,332)	0	(31,368,482)	0	(31,368,482)
0336														
0340		TOTAL NUCLEAR PRODUCTION		463,667,118	0	0	0	463,667,118	(11,456,392)	452,210,726	0	268,964,085	0	268,964,085
0350														
0360		OTHER PRODUCTION												
0370	342	FUEL HOLDERS, PRODUCERS & ACC	POWER D1	1,028,396	0	0	0	1,028,396	6,182	1,034,578	0	588,578	0	588,578
0380	344	GENERATORS	POWER D1	34,492,553	0	0	0	34,492,553	3,861,202	38,353,755	0	21,819,681	0	21,819,681
0390	345	ACCESSORY ELECTRICAL EQUIPMENT	POWER D1	4,538,024	0	0	0	4,538,024	28,989	4,567,013	0	2,598,201	0	2,598,201
0400		TOTAL OTHER PRODUCTION		40,058,973	0	0	0	40,058,973	3,896,373	43,955,346	0	25,006,460	0	25,006,460
0410														
0420		SUBTOTAL PRODUCTION		925,755,173	0	0	0	925,755,173	146,880,761	1,072,635,934	0	621,013,932	0	621,013,932
0430		PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	66,163,388	0	0	0	66,163,388	(710,018)	65,453,370	0	37,894,922	0	37,894,922
0440		TOTAL PRODUCTION		991,918,561	0	0	0	991,918,561	146,170,743	1,138,089,304	0	658,908,854	0	658,908,854
0450														
0460		TRANSMISSION												
0470	350	LAND RIGHTS	350 LR	3,309,491	3,309,491	981,512	4,291,003	0	0	0	2,223,246	0	2,223,246	0
0478														
0480	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,194,214	1,194,214	(122,253)	1,071,961	0	0	0	574,229	0	574,229	0
0481		CWIP REALLOCATION LINE 1	TRAN D3	0	0	315	315	0	0	0	163	0	163	0
0482		CWIP REALLOCATION LINE 2	TRAN MO	0	0	(315)	(315)	0	0	0	(315)	0	(315)	0
0485		MO GROSS AFDC	TRAN MO	1,677	1,677	0	1,677	0	0	0	1,677	0	1,677	0
0486		TOTAL ACCOUNT 352		1,195,891	1,195,891	(122,253)	1,073,638	0	0	0	575,755	0	575,755	0
0487														
0510	353	STATION EQUIPMENT	353 SUB	31,973,276	31,973,276	(2,015,839)	29,957,437	0	0	0	16,176,727	0	16,176,727	0
0511		CWIP REALLOCATION LINE 1	TRAN D3	0	0	25,436	25,436	0	0	0	13,179	0	13,179	0
0512		CWIP REALLOCATION LINE 2	TRAN MO	0	0	(25,436)	(25,436)	0	0	0	(25,436)	0	(25,436)	0
0515		MO GROSS AFDC	TRAN MO	198,894	198,894	0	198,894	0	0	0	198,894	0	198,894	0
0516		TOTAL ACCOUNT 353		32,172,170	32,172,170	(2,015,839)	30,156,331	0	0	0	16,363,364	0	16,363,364	0
0517														
0540	354	TOWERS AND FIXTURES	354	2,831,470	2,831,470	(127,142)	2,704,328	0	0	0	1,401,161	0	1,401,161	0
0544														
0550	355	POLES AND FIXTURES	355 SUB	31,815,652	31,815,652	(3,448,725)	28,366,927	0	0	0	14,697,415	0	14,697,415	0

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0551		CWIP REALLOCATION LINE 1	TRAN D3	0	0	65	65	0	0	0	34	0
0552		CWIP REALLOCATION LINE 2	TRAN MO	0	0	(65)	(65)	0	0	0	(65)	0
0555		MO GROSS AFDC	TRAN MO	1,710	1,710	0	1,710	0	0	0	1,710	0
0556		TOTAL ACCOUNT 355		31,817,362	31,817,362	(3,448,725)	28,368,637	0	0	0	14,699,094	0
0557												
0580	356	OVERHEAD COND. & DEVICES	356 SUB	27,705,141	27,705,141	(2,827,967)	24,877,174	0	0	0	12,889,312	0
0581		CWIP REALLOCATION LINE 1	TRAN D3	0	0	51	51	0	0	0	26	0
0582		CWIP REALLOCATION LINE 2	TRAN MO	0	0	(51)	(51)	0	0	0	(51)	0
0583		MO GROSS AFDC	TRAN MO	461	461	0	461	0	0	0	461	0
0585		TOTAL ACCOUNT 356		27,705,602	27,705,602	(2,827,967)	24,877,635	0	0	0	12,889,748	0
0586												
0590	357	UNDERGROUND CONDUIT	357	1,589,206	1,589,206	(93,171)	1,496,035	0	0	0	775,123	0
0595												
0600	358	UNDERGROUND COND. & DEVICES	358	1,665,840	1,665,840	88,840	1,754,680	0	0	0	909,131	0
0605												
0610		SUBTOTAL TRANSMISSION		102,287,032	102,287,032	(7,564,745)	94,722,287	0	0	0	49,836,621	0
0620		TRANSMISSION RWIP	TRAN RESERVE	(742,216)	(742,216)	0	(742,216)	0	0	0	(390,505)	0
0630		TOTAL TRANSMISSION		101,544,816	101,544,816	(7,564,745)	93,980,071	0	0	0	49,446,116	0
0640												
0650		DISTRIBUTION										
0660	360	LAND RIGHTS	360 LR	1,998,833	1,998,833	956,700	2,955,533	0	0	0	1,768,680	0
0670	361	STRUCTURES & IMPROVEMENTS	361	2,618,639	2,618,639	160,514	2,779,153	0	0	0	1,592,217	0
0680	362	STATION EQUIPMENT	362	49,559,770	49,559,770	(1,351,552)	48,208,218	0	0	0	28,245,991	0
0690	364	POLES, TOWERS, & FIXTURES	364	71,126,541	71,126,541	(2,047,445)	69,079,096	0	0	0	37,608,384	0
0700	365	OH. COND. & DEVICES	365	41,818,967	41,818,967	(3,907,937)	37,911,030	0	0	0	21,398,111	0
0710	366	UG. CONDUIT	366	20,972,231	20,972,231	(1,834,651)	19,137,580	0	0	0	10,908,917	0
0720	367	UG COND. & DEVICES	367	57,274,866	57,274,866	(10,085,587)	47,189,279	0	0	0	25,347,756	0
0730	368	LINE TRANSFORMERS	368	63,683,655	63,683,655	(4,033,213)	59,650,442	0	0	0	33,951,541	0
0740	369	SERVICES	369	23,976,844	23,976,844	715,206	24,692,050	0	0	0	12,298,398	0
0750	370	METERS	370	28,643,065	28,643,065	2,432,334	31,075,399	0	0	0	17,761,372	0
0760	371	INSTALLATION ON CUSTOMER PREMISES	371	5,990,494	5,990,494	(321,991)	5,668,503	0	0	0	4,418,032	0
0770	373	STREET LIGHTING	373	5,390,590	5,390,590	510,462	5,901,052	0	0	0	1,085,001	0
0775												
0780		SUBTOTAL DISTRIBUTION		373,054,495	373,054,495	(18,807,160)	354,247,335	0	0	0	196,384,398	0
0790		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(3,847,976)	(3,847,976)	0	(3,847,976)	0	0	0	(2,133,206)	0
0800		TOTAL DISTRIBUTION		369,206,519	369,206,519	(18,807,160)	350,399,359	0	0	0	194,251,192	0
0810												
0820		GENERAL PLANT										
0830	389	LAND RIGHTS	ASG PTD 2	0	0	0	0	0	0	0	0	0
0840	390	STRUCTURES & IMPROVEMENTS	ASG PTD 2	9,918,881	9,477,076	852,814	10,329,890	441,805	39,757	481,562	5,622,183	273,140
0843		LEASEHOLD IMPROVEMENTS	390 W/O LSE	1,027,288	523,403	0	523,403	503,885	0	503,885	284,869	285,802
0846		TOTAL ACCT 390		10,946,169	10,000,479	852,814	10,853,293	945,690	39,757	985,447	5,907,052	558,942
0850	391	OFFICE FURNITURE & EQUIPMENT	ASG PTD 2	1,814,164	1,121,988	413,891	1,535,879	692,176	255,338	947,514	835,923	537,426
0860	392	TRANSPORTATION EQUIPMENT	ASG PTD 2	1,785,232	909,576	(117,409)	792,167	875,656	(113,031)	762,625	431,148	432,558
0870	393	STORES EQUIPMENT	ASG PTD 2	337,491	316,916	8,864	325,780	20,575	576	21,151	177,310	11,996

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SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0880	394	TOOLS, SHOP & GARAGE EQ.	ASG PTD 2	1,306,518	905,183	(53,326)	851,857	401,335	(23,643)	377,692	463,635	214,225
0890	395	LABORATORY EQUIPMENT	ASG PTD 2	1,189,455	970,166	48,430	1,018,596	219,289	10,947	230,236	554,385	130,589
0900	396	POWER OPERATED EQUIPMENT	ASG PTD 2	150,388	92,149	3,581	95,730	58,239	2,264	60,503	52,103	34,317
0910	397	COMMUNICATIONS EQUIPMENT	ASG PTD 2	8,995,502	5,051,233	(821,400)	4,229,833	3,944,269	(642,380)	3,301,889	2,302,144	1,872,819
0913		MO GROSS AFDC	PTD MO	1,893	1,063	0	1,063	830	0	830	1,063	830
0914		TOTAL ACCOUNT 397		8,997,395	5,052,296	(821,400)	4,230,896	3,945,099	(642,380)	3,302,719	2,303,207	1,873,649
0940	398	MISCELLANEOUS EQUIPMENT	ASG PTD 2	118,491	81,271	(24,633)	56,638	37,220	(11,281)	25,939	30,826	14,712
0945	399	OTHER PROPERTY	POWER MO	12,174,731	0	0	0	12,174,731	0	12,174,731	0	12,174,731
0948												
0950		SUBTOTAL GENERAL		38,820,034	19,450,024	310,814	19,760,838	19,370,010	(481,455)	18,888,555	10,755,588	15,983,146
0960		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	1,627,874	815,615	0	815,615	812,259	0	812,259	443,929	687,319
0970		TOTAL GENERAL		40,447,908	20,265,639	310,814	20,576,452	20,182,269	(481,455)	19,700,815	11,199,518	16,670,465
0972												
0975	303	MISCELLANEOUS INTANGIBLE PLANT	ASG 303	13,137,418	8,221,972	(5,407)	8,216,565	4,915,446	(3,232)	4,912,214	4,709,920	2,810,373
0980												
0990		TOTAL ACCUMULATED DEPRECIATION		1,516,255,222	499,238,948	(26,066,498)	473,172,448	1,017,016,276	145,686,056	1,162,702,332	259,606,747	678,389,692

KANSAS POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
PERIOD ENDING 12/31/99

				KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0020		CASH										
0040		TOTAL CASH WORKING CAPITAL	TSFR 161140	(42,268,490)	(19,654,596)	(58,868)	(19,713,464)	(22,613,894)	(1,130,049)	(23,743,944)	(11,638,296)	(15,246,912)
0050												
0060	151	FUEL INVENTORY										
0070		FOSSIL FUELS	POWER E1	22,589,240	0	0	0	22,589,240	0	22,589,240	0	13,985,473
0080												
0090	120	NUCLEAR FUEL IN REACTOR										
0100		FUEL WITHOUT MO. GROSS AFUDC	POWER E1	130,716,124	0	0	0	130,716,124	0	130,716,124	0	80,929,097
0110		LESS ACC. PROV. FOR AMORT.	POWER E1	(106,197,469)	0	0	0	(106,197,469)	0	(106,197,469)	0	(65,749,083)
0120		MO. GROSS AFUDC	POWER MO	1,879,133	0	0	0	1,879,133	0	1,879,133	0	1,879,133
0130		LESS ACC. PROV. FOR AMORT.	POWER MO	(1,879,133)	0	0	0	(1,879,133)	0	(1,879,133)	0	(1,879,133)
0180		TOTAL NUCLEAR FUEL IN REACTOR		24,518,655	0	0	0	24,518,655	0	24,518,655	0	15,180,014
0190												
0200		TOTAL FUEL INVENTORY		47,107,895	0	0	0	47,107,895	0	47,107,895	0	29,165,487
0210												
0220	154 & 163	MATERIALS & SUPPLIES										
0230		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	19,674,840	0	0	0	19,674,840	0	19,674,840	0	11,159,495
0235		WOLF CREEK RELATED M&S	W.C. PLANT	16,694,003	0	0	0	16,694,003	0	16,694,003	0	9,907,718
0240		DISTRIBUTION RELATED M&S	DEL ASG	2,901,362	2,901,362	0	2,901,362	0	0	0	838,683	0
0245		TRANSMISSION RELATED M&S	TRAN PLANT	7,019,021	7,019,021	0	7,019,021	0	0	0	3,692,609	0
0250		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	0	0	0	0	0	0	0	0
0260		TOTAL MATERIALS & SUPPLIES		46,289,226	9,920,383	0	9,920,383	36,368,843	0	36,368,843	4,531,292	21,067,213
0270												
0280	165	PREPAYMENTS										
0290		TAXES	REV MO	385,130	125,398	0	125,398	259,732	0	259,732	125,398	259,732
0300		EXPENSES	NET PLANT	1,794,242	802,649	27,601,263	28,403,912	991,593	26,571,971	27,563,564	15,439,670	15,923,631
0305		INSURANCE	ELEC W/O W.C.	995,102	625,810	0	625,810	369,292	0	369,292	341,218	209,574
0310		WOLF CREEK INSURANCE PLANT	W.C. PLANT	399,049	0	0	0	399,049	(68,689)	330,360	0	196,065
0315		W. C. INSUR. NON-PLANT & OTHER	SAL & WAGES	1,089,029	352,430	0	352,430	736,599	0	736,599	197,528	421,021
0320		TOTAL PREPAYMENTS		4,662,552	1,906,287	27,601,263	29,507,550	2,756,265	26,503,282	29,259,547	16,103,814	17,010,023
0330												
0350		TOTAL WORKING CAPITAL		55,791,183	(7,827,926)	27,542,395	19,714,469	63,619,109	25,373,233	88,992,342	8,996,811	51,995,812

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 16 - CASH WORKING CAPITAL
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM			DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610		
0000														
0010		CASH WORKING CAPITAL												
0020														
0030		RECAP OF EXPENSE FOR CWC												
0040														
0050		TOTAL O & M EXCL. FUEL AMORTIZATIONS	TSFR 042839	479,096,040	117,377,730	(6,201,642)	111,176,088	361,718,310	(8,583,424)	353,134,886	63,559,263	210,287,068		
0060		LESS: PAYROLL												
0070		FEDERAL WITHHOLDING	TSFR 180220	12,398,314	5,339,467	(10,246)	5,329,221	7,056,846	445,539	7,502,385	2,986,893	4,299,122		
0080		PAID ABSENCE - VACATION	TSFR 180230	5,680,518	2,446,771	(4,695)	2,442,076	3,233,747	204,165	3,437,912	1,368,722	1,970,041		
0090		WOLF CREEK PROD. PAYROLL	TSFR 042870	25,934,134	0	0	0	25,934,134	0	25,934,134	0	14,754,084		
0095		WCNOC A & G PAYROLL	TSFR 180165	3,862,239	0	0	0	3,862,239	0	3,862,239	0	2,197,251		
0100		NET OTHER PAYROLL	TSFR 180240	71,947,232	30,989,850	(59,466)	30,930,384	40,957,382	2,585,872	43,543,255	17,335,685	24,951,769		
0110		FUEL												
0120		COAL & FREIGHT	TSFR 040120	85,222,985	0	0	0	85,222,985	23,943,346	109,166,331	0	67,587,168		
0130		OIL-ACCT 501	TSFR 040130	1,418,487	0	0	0	1,418,487	218,291	1,636,778	0	1,013,364		
0131		OIL-ACCT 518	TSFR 040697	54,130	0	0	0	54,130	(26,242)	27,888	0	17,266		
0132		OIL-ACCT 547	TSFR 041242	6,986,946	0	0	0	6,986,946	(1,994,082)	4,992,864	0	3,091,187		
0134		TOTAL OIL		8,459,563	0	0	0	8,459,563	(1,802,033)	6,657,530	0	4,121,817		
0140		GAS	TSFR 040140	(196,004)	0	0	0	(196,004)	283,798	87,794	0	54,355		
0150		NUCLEAR-NON LABOR	TSFR 042880	20,468,232	0	0	0	20,468,232	(2,027,250)	18,440,982	0	11,417,199		
0160		PURCHASED POWER	TSFR 041730	94,696,953	0	0	0	94,696,953	(58,321,430)	36,375,523	0	21,498,100		
0170		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL	TSFR 042890	20,389,962	0	0	0	20,389,962	1,228,150	21,618,112	0	12,707,687		
0180		OTHER O & M EXPENSES		130,233,912	78,601,642	(6,127,235)	72,474,407	51,632,270	24,876,419	76,508,689	41,867,954	44,728,473		
0190														
0200														
0210														
0220														
0230														
0240		RATEPAYER SUPPLIED FUNDS												
0250		INTEREST EXPENSE	TSFR 070140	56,457,837	20,245,780	4,191,579	24,437,359	36,212,057	2,017,636	38,229,692	13,279,691	21,705,717		
0255		CURR PAY INCOME, ENVIRONMENTAL,												
0260		& EARNINGS TAXES	TSFR 070370	84,513,981	34,927,238	(4,185,827)	30,741,411	49,586,742	17,846,793	67,433,536	15,857,690	37,622,336		
0265		PROPERTY TAXES	TSFR 060060	42,734,137	21,329,846	0	21,329,846	21,404,291	0	21,404,291	11,629,934	12,163,184		
0285														
0290														
0300		MISSOURI GROSS RECEIPTS TAX												
0310		KANSAS CITY - 6%	REV MO	24,132,711	7,857,611	0	7,857,611	16,275,100	0	16,275,100	7,857,611	16,275,100		
0320		ADJUSTED FOR PROFORMA	0081*020170	0	0	0	0	0	0	0	0	0		
0330		TOTAL KC 6% GRT		24,132,711	7,857,611	0	7,857,611	16,275,100	0	16,275,100	7,857,611	16,275,100		
0340		KANSAS CITY - 3 OR 4%	REV MO	12,068,977	3,929,659	0	3,929,659	8,139,318	0	8,139,318	3,929,659	8,139,318		
0350		ADJUSTED FOR PROFORMA	0082*020170	0	0	0	0	0	0	0	0	0		
0360		TOTAL KC 3 OR 4% GRT		12,068,977	3,929,659	0	3,929,659	8,139,318	0	8,139,318	3,929,659	8,139,318		
0370		OTHER MISSOURI GRT	REV MO	4,986,521	1,623,611	0	1,623,611	3,362,910	0	3,362,910	1,623,611	3,362,910		
0380		ADJUSTED FOR PROFORMA	0083*020170	0	0	0	0	0	0	0	0	0		
0390		TOTAL OTHER MISSOURI GRT		4,986,521	1,623,611	0	1,623,611	3,362,910	0	3,362,910	1,623,611	3,362,910		

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 16 - CASH WORKING CAPITAL
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0400		TOTAL MISSOURI GROSS RECEIPTS		41,188,209	13,410,881	0	13,410,881	27,777,328	0	27,777,328	13,410,881	27,777,328
0410												
0420		KANSAS FRANCHISE TAXES	REV KS	0	0	0	0	0	0	0	0	0
0430		ADJUSTED FOR PROFORMA	0089*020170	0	0	0	0	0	0	0	0	0
0440		TOTAL KANSAS FRANCHISE TAXES		0	0	0	0	0	0	0	0	0
0450												
0460		SALES TAX										
0470		MISSOURI	REV MO	14,193,628	4,621,445	0	4,621,445	9,572,183	0	9,572,183	4,621,445	9,572,183
0480		ADJUSTMENT FOR PROFORMA	0084*020170	0	0	0	0	0	0	0	0	0
0490		TOTAL MISSOURI SALES TAX		14,193,628	4,621,445	0	4,621,445	9,572,183	0	9,572,183	4,621,445	9,572,183
0500		KANSAS	REV KS	0	0	0	0	0	0	0	0	0
0510		ADJUSTMENT FOR PROFORMA	0091*020170	0	0	0	0	0	0	0	0	0
0520		TOTAL KANSAS SALES TAX		0	0	0	0	0	0	0	0	0
0530												
0540		TOTAL GRT.,FRAN.,&SALES TAX		55,381,837	18,032,326	0	18,032,326	37,349,511	0	37,349,511	18,032,326	37,349,511
0550												
0560		REMAINING TAXES										
0580		WOLF CREEK PAYROLL TAX	TSFR 060120	2,070,024	0	0	0	2,070,024	0	2,070,024	0	1,177,649
0585		OTHER PAYROLL, STATE CAPITAL										
0590		STOCK & OTHER MISC TAXES	TSFR 060480	9,712,551	5,271,268	(378,691)	4,892,577	4,441,284	0	4,441,284	2,740,267	2,539,657
0600		TOTAL REMAINING TAXES		11,782,575	5,271,268	(378,691)	4,892,577	6,511,308	0	6,511,308	2,740,267	3,717,306
0610												
0620		TOTAL RATEPAYER SUPPLIED FUNDS		250,870,367	99,806,459	(372,940)	99,433,519	151,063,909	19,864,429	170,928,338	61,539,909	112,558,054
0630												
0640												
0650		CASH WORKING CAPITAL REQUIREMENT										
0660		OPERATIONS & MAINTENANCE EXPENSE										
0670		PAYROLL										
0680		NET FEDERAL WITHHOLDING LAG	0741*160070	627,997	270,497	(519)	269,978	357,500	22,571	380,071	151,316	217,794
0690		NET PAID ABSENCE-VACATION LAG	0742*160080	(5,651,434)	(2,434,244)	4,671	(2,429,573)	(3,217,190)	(203,120)	(3,420,310)	(1,361,714)	(1,959,954)
0695		PAID ABSENCE - DEFERRED VACATION	S&W MO	(1,349,722)	(436,795)	0	(436,795)	(912,927)	0	(912,927)	(436,795)	(912,927)
0700		NET W. C. PROD. PAYROLL LAG	0743*160090	1,683,903	0	0	0	1,683,903	0	1,683,903	0	957,983
0705		NET WOLF CREEK A&G PAYROLL LAG	0743*160095	250,775	0	0	0	250,775	0	250,775	0	142,668
0710		NET OTHER PAYROLL LAG	0744*160100	4,671,534	2,012,171	(3,861)	2,008,310	2,659,363	167,901	2,827,264	1,125,607	1,620,118
0720												
0730		FUEL										
0740		NET COAL & FRGHT LAG	0746*160120	3,161,347	0	0	0	3,161,347	888,178	4,049,525	0	2,507,146
0750		NET OIL EXPENSE LAG	0747*160134	474,920	0	0	0	474,920	(101,166)	373,754	0	231,399
0760		NET GAS EXPENSE LAG	0748*160140	(1,154)	0	0	0	(1,154)	1,672	517	0	320
0770		NET NUCLEAR EXPENSE LAG	0749*160150	(2,238,611)	0	0	0	(2,238,611)	221,720	(2,016,890)	0	(1,248,699)
0780												
0790		NET INTERCHANGE PURCHASE LAG	0751*160160	(332,386)	0	0	0	(332,386)	204,708	(127,678)	0	(75,458)
0800		NET WOLF CREEK OTHER LAG	0752*160170	(67,695)	0	0	0	(67,695)	(4,077)	(71,772)	0	(42,190)
0810		NET OTHER O & M LAG	0753*160180	(432,377)	(260,957)	20,342	(240,615)	(171,419)	(82,590)	(254,009)	(139,002)	(148,499)
0820												

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 16 - CASH WORKING CAPITAL
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0830		CASH WORKING CAPITAL REQUIREMENT		797,097	(849,328)	20,633	(828,694)	1,646,425	1,115,797	2,762,222	(660,587)	1,289,700
0840												
0850												
0860		RATEPAYER SUPPLIED CASH WORK CAP										
0870		NET INTEREST ACCRUAL LAG	0756*160250	(7,116,510)	(2,551,981)	(528,348)	(3,080,329)	(4,564,530)	(254,323)	(4,818,853)	(1,673,905)	(2,736,006)
0879		NET CURRENTLY PAYABLE INCOME.										
0880		ENVIRON. & EARNINGS TAX LAG	0757*160260	(9,430,915)	(3,897,531)	467,096	(3,430,434)	(5,533,385)	(1,991,524)	(7,524,908)	(1,769,560)	(4,198,276)
0890		NET PROPERTY TAX LAG	0758*160265	(21,779,111)	(10,870,585)	0	(10,870,585)	(10,908,526)	0	(10,908,526)	(5,927,103)	(6,198,869)
0905												
0920		REMAINING TAXES										
0930		NET W.C.PAYROLL TAX LAG	0761*160580	134,407	0	0	0	134,407	0	134,407	0	76,465
0935		NET OTHER PAYROLL, STATE CAPITAL										
0940		STOCK & OTHER MISC TAXES LAG	0762*160590	468,048	254,022	(18,249)	235,773	214,025	0	214,025	132,053	122,386
0950												
0960		MISSOURI GROSS RECEIPTS TAX										
0970		NET KANSAS CITY 6% LAG	0763*160330	(3,514,205)	(1,144,225)	0	(1,144,225)	(2,369,980)	0	(2,369,980)	(1,144,225)	(2,369,980)
0980		NET KANSAS CITY 3 - 4% LAG	0764*160360	(741,639)	(241,478)	0	(241,478)	(500,161)	0	(500,161)	(241,478)	(500,161)
0990		NET OTHER MISSOURI LAG	0765*160390	(597,684)	(194,606)	0	(194,606)	(403,078)	0	(403,078)	(194,606)	(403,078)
1000												
1010		NET KANSAS FRANCHISE TAX LAG	0766*160440	0	0	0	0	0	0	0	0	0
1020												
1030		SALES TAX										
1040		NET MISSOURI LAG	0767*160490	(487,977)	(158,885)	0	(158,885)	(329,092)	0	(329,092)	(158,885)	(329,092)
1050		NET KANSAS LAG	0768*160520	0	0	0	0	0	0	0	0	0
1060												
1070		TOTAL RATEPAYER SUPPLIED CWC		(43,065,587)	(18,805,268)	(79,501)	(18,884,769)	(24,260,319)	(2,245,847)	(26,506,166)	(10,977,708)	(16,536,612)
1080												
1123												
1140		NET CASH WORKING CAPITAL		(42,268,490)	(19,654,596)	(58,868)	(19,713,464)	(22,813,894)	(1,130,049)	(23,743,944)	(11,638,296)	(15,246,812)

KANSAS CITY POWER & LIGHT CO.
 COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
 PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0010		SALARIES AND WAGES										
0030		ELECTRIC OPERATION AND MAINTENANCE										
0040		PRODUCTION - DEMAND RELATED	POWER D1	56,381,584	0	0	0	56,381,584	2,944,395	59,325,979	0	33,750,905
0045		PRODUCTION - ENERGY RELATED	POWER E1	3,173,081	0	0	0	3,173,081	302,705	3,475,786	0	2,151,932
0050		TRANSMISSION	TRAN EXP	3,354,405	2,796,736	(5,465)	2,791,271	557,669	0	557,669	1,462,862	317,261
0060		DISTRIBUTION	DIST EXP	16,486,403	16,486,403	(26,860)	16,459,543	0	0	0	9,129,749	0
0070		SUBTOTAL P T D		79,395,473	19,283,139	(32,325)	19,250,814	60,112,334	3,247,100	63,359,434	10,592,611	36,220,098
0075												
0080		CUSTOMER ACCOUNTING	CUS AC EXP	6,944,805	6,944,805	(11,315)	6,933,490	0	0	0	4,124,342	0
0085		CUSTOMER SERVICES	CUS SV EXP	1,328,021	1,328,021	(2,164)	1,325,857	0	0	0	741,636	0
0090		SALES	SALES EXP	1,219,307	1,209,692	(1,911)	1,207,781	9,615	(75)	9,540	637,089	0
0093		SUBTOTAL CA, CS & SALES		9,492,133	9,482,518	(15,390)	9,467,128	9,615	(75)	9,540	5,503,067	0
0096		SUBTOTAL SALARIES & WAGES W/O A&G		88,887,606	28,765,657	(47,715)	28,717,942	60,121,949	3,247,025	63,368,974	16,095,677	36,220,098
0098		ADMINISTRATIVE & GENERAL	SAL & WAGES	30,932,831	10,010,431	(26,692)	9,983,739	20,922,400	(11,449)	20,910,951	5,595,632	11,952,170
0099												
0100		TOTAL SALARIES AND WAGES		119,820,437	38,776,088	(74,407)	38,701,681	81,044,349	3,235,576	84,279,925	21,691,309	48,172,268
0110												
0130		RECAPS FOR CASH WORKING CAPITAL										
0140												
0150		TOTAL SALARIES & WAGES	TSFR 180100	119,820,437	38,776,088	(74,407)	38,701,681	81,044,349	3,235,576	84,279,925	21,691,309	48,172,268
0160		LESS: WOLF CREEK PRODUCT. PAYROLL	TSFR 042870	25,934,134	0	0	0	25,934,134	0	25,934,134	0	14,754,084
0165		LESS: WCNOG A & G PAYROLL	POWER D1	3,862,239	0	0	0	3,862,239	0	3,862,239	0	2,197,251
0170		NET SALARIES & WAGES W/O WOLF CK		90,024,064	38,776,088	(74,407)	38,701,681	51,247,976	3,235,576	54,483,552	21,691,309	31,220,933
0180												
0200		TOTAL SALARIES & WAGES	TSFR 180100	119,820,437	38,776,088	(74,407)	38,701,681	81,044,349	3,235,576	84,279,925	21,691,309	48,172,268
0210		LESS: W.C. PRODUCTION PAYROLL	TSFR 042870	25,934,134	0	0	0	25,934,134	0	25,934,134	0	14,754,084
0215		LESS: WCNOG A & G PAYROLL	TSFR 180165	3,862,239	0	0	0	3,862,239	0	3,862,239	0	2,197,251
0220		LESS: FEDERAL WITHHOLDING TAX	0770*180170	12,396,314	5,339,467	(10,246)	5,329,221	7,056,846	445,539	7,502,385	2,986,893	4,299,122
0230		LESS: PAID ABSENCE - VACATION	0771*180170	5,680,518	2,446,771	(4,695)	2,442,076	3,233,747	204,165	3,437,912	1,368,722	1,970,041
0240		NET OTHER PAYROLL		71,947,232	30,989,850	(59,466)	30,930,384	40,957,382	2,585,872	43,543,255	17,335,695	24,951,769

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 20 - DERIVATION OF REQUIRED OPERATING INCOME
PERIOD ENDING 12/31/89

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0005												
0010		RATE BASE	TRSR 010260		776,964,670	48,621,780	825,586,449	885,820,933	405,722,728	1,291,543,662	448,638,219	733,301,251
0020												
0030		ALLOWED OPERATING INCOME	200010**0203		71,092,267	4,448,893	75,541,160	81,052,615	37,123,630	118,176,245	41,208,856	67,356,066
0040		PRESENT OPERATING INCOME	TRSR 010120		71,969,457	6,008,785	77,978,242	71,936,406	46,131,272	118,067,677	40,323,397	65,911,095
0050												
0060		REQUIRED INCREASE IN OP. INCOME	200030-200040		(877,189)	(1,559,893)	(2,437,082)	9,116,210	(9,007,642)	108,568	885,459	1,444,971
0070		TAX EFFECT OF INC. IN OP INCOME	200085 - 200060		(536,492)	(954,036)	(1,490,528)	5,575,506	(5,509,106)	66,400	541,550	883,750
0085		REQUIRED REVENUE INCREASE	200060*(1 / %202)		(1,413,682)	(2,513,928)	(3,927,610)	14,691,716	(14,516,748)	174,968	1,427,009	2,328,721
0090		ANNUALIZED SALES REVENUE	TRSR 020050		288,763,630	(7,914,106)	280,849,524	565,675,939	(19,456,404)	546,219,535	153,491,297	314,566,507
0100												
0110		REQUIRED SALES REVENUE	200085+200090		287,349,948	(10,428,035)	276,921,914	580,367,655	(33,973,152)	546,394,503	154,918,306	316,895,228
0120												
0130												
0140		PERCENT INCREASE			-0.490%	31.765%	-1.398%	2.597%	74.612%	0.032%	0.930%	0.740%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
ALLOCATORS
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM		DELIVERY		POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
INPUT ALLOCATORS												
DEL KS		DELIVERY - 100% KANSAS			1.000000	1.000000						
DEL MO		DELIVERY - 100% MISSOURI			1.000000	1.000000					1.000000	
DEL WS		DELIVERY - 100% WHOLESALE			1.000000	1.000000						
DEL ASG		DELIVERY - ASSIGNMENTS			1.000000	1.000000						
DEL C1		DELIVERY - CUSTOMERS RETAIL			1.000000	1.000000					0.559375	
DEL C2		DELIVERY - CUSTOMERS - WS AND RETAIL			1.000000	1.000000					0.559363	
DEL E2		DELIVERY - ENERGY W/O LOSSES			1.000000	1.000000					0.616474	
DEL T&D		DELIVERY - T&D PLANT			1.000000	1.000000					0.544264	
POWER D1		POWER - PRODUCTION DEMAND						1.000000	1.000000			0.568906
POWER D2		POWER - PRODUCTION DEMAND						1.000000	1.000000			0.568906
TRAN D3		DELIVERY - TRANSMISSION DEMAND			1.000000	1.000000					0.518118	
DIST D4		DISTRIBUTION - PRODUCTION DEMAND			1.000000	1.000000					0.568906	
POWER MO		POWER - 100% MISSOURI						1.000000	1.000000			1.000000
POWER WS		POWER - 100% WHOLESALE						1.000000	1.000000			
POWER ASG		POWER - ASSIGNMENTS						1.000000	1.000000			
TRAN MO		TRANSMISSION - 100% MISSOURI			1.000000	1.000000					1.000000	
TRAN KS		TRANSMISSION - 100% KANSAS			1.000000	1.000000						
TRAN WS		TRANSMISSION - 100% WHOLESALE			1.000000	1.000000						
REV MO		REVENUE - MISSOURI RETAIL			0.325600	0.325600		0.674400	0.674400		1.000000	1.000000
REV KS		REVENUE - KANSAS RETAIL			0.325600	0.325600		0.674400	0.674400			
T&D MO		TRANS & DIST - 100% MISSOURI			1.000000	1.000000					1.000000	
PTD MO		PROD, TRANS, & DIST. - 100% MISSOURI			0.378597	0.378597		0.621403	0.621403		1.000000	1.000000
PTD KS		PROD, TRANS, & DIST. - 100% KANSAS			0.378597	0.378597		0.621403	0.621403			
PTD ASG		PROD, TRANS, & DIST. - 100% ASSIGNED			0.378597	0.378597		0.621403	0.621403			
ASG 303		ASSIGNED - 303 PLANT ACCOUNT									0.573223	0.572119
ASG 390 W/O LSE		ASSIGNED - 390 PLANT W/O LEASEHOLD									0.544264	0.567196
ASG 391		ASSIGNED - 391 PLANT ACCOUNT									0.544264	0.567196
ASG 392		ASSIGNED - 392 PLANT ACCOUNT									0.544264	0.567196
ASG 393		ASSIGNED - 393 PLANT ACCOUNT									0.544264	0.567196
ASG 394		ASSIGNED - 394 PLANT ACCOUNT									0.544264	0.567196
ASG 395		ASSIGNED - 395 PLANT ACCOUNT									0.544264	0.567196
ASG 396		ASSIGNED - 396 PLANT ACCOUNT									0.544264	0.567196
ASG 397		ASSIGNED - 397 PLANT ACCOUNT									0.544264	0.580400
ASG 398		ASSIGNED - 398 PLANT ACCOUNT									0.544264	0.567196
ASG C2		ASSIGNED - CUSTOMERS (WS & RETAIL)									0.559363	0.559363
ASG D1		ASSIGNED - DEMAND									0.570926	0.570926
ASG E1		ASSIGNED - ENERGY W LOSSES									0.619121	0.619121
ASG E2		ASSIGNED - ENERGY W/O LOSSES									0.616474	0.616474
ASG PLANT 2		ASSIGNED - PLANT W/O WC									0.545242	0.567502
ASG PTD		ASSIGNED - PTD PLANT WITH WC									0.544264	0.580250
ASG PTD 2		ASSIGNED - PTD PLANT W/O WC									0.544264	0.567196
ASG MO		ASSIGNED - MO									1.000000	1.000000
ASG KS		ASSIGNED - KS										
ASG S&W		ASSIGNED - SALARY & WAGES									0.560475	0.571575
ASG T&D		ASSIGNED - T&D PLANT									0.544264	0.000000

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
ALLOCATORS
PERIOD ENDING 12/31/99

			KCPL SYSTEM		DELIVERY		POWER			DELIVERY	POWER	
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
POWER E1		POWER - ENERGY WITH LOSSES						1.000000	1.000000			0.619121
POWER E2		POWER - ENERGY WITHOUT LOSSES						1.000000	1.000000			0.622864
CALCULATED ALLOCATORS												
		TOTAL MISC. INTANGIBLE PLANT	TRSR 112600	63,840,707	48,516,408	0	48,516,408	15,324,300	0	15,324,300	27,810,698	8,767,329
303		ALLOCATOR		1.000000	0.759960	0.759960	0.759960	0.240040	0.240040	0.240040	0.573223	0.572119
		PROD. STRUCTURES & IMPROVEMENTS	TRSR 110055	70,573,663	0	0	0	70,573,663	28,710,358	99,284,021	0	56,442,947
311		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.406814	0.000000	0.568500
		BOILER PLANT EQUIPMENT	TRSR 110065	434,166,070	0	0	0	434,166,070	328,348,452	762,514,522	0	432,158,838
312 BP		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.756274	0.000000	0.566755
		UNIT TRAIN PLANT	TRSR 110075	3,573,855	0	0	0	3,573,855	345,025	3,918,880	0	2,227,787
312 UT		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.096541	0.000000	0.568475
		TURBOGENERATOR UNITS PLANT	TRSR 110105	128,848,012	0	0	0	128,848,012	52,834,177	181,682,189	0	102,966,729
314		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.410050	0.000000	0.566741
		ACCESSORY ELEC EQUIP PLANT	TRSR 110115	68,485,865	0	0	0	68,485,865	37,389,572	105,875,437	0	60,036,337
315		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.545946	0.000000	0.567047
		MISC POWER PLANT EQUIPMENT	TRSR 110125	16,537,188	0	0.000000	0.000000	16,537,188	1,035,308	17,572,496	0	9,977,396
316		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.062605	0.000000	0.567785
		NUCLEAR PROD S & I TOTAL	TRSR 110220	417,287,002	0	0	0	417,287,002	0	417,287,002	0	245,729,353
321		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.588874
		REACTOR PLANT EQUIP TOTAL	TRSR 110260	679,472,556	0	0	0	679,472,556	0	679,472,556	0	408,494,593
322		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.601194
		NUCLEAR TURBOGENERATOR PLANT TOTAL	TRSR 110300	170,509,020	0	0	0	170,509,020	0	170,509,020	0	99,529,063
323		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.583717
		ACCESSORY ELEC EQUIP PLANT TOTAL	TRSR 110340	138,821,081	0	0	0	138,821,081	0	138,821,081	0	81,890,072
324		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.589897
		MISC POWER PLANT EQUIPMENT TOTAL	TRSR 110380	61,713,954	0	0	0	61,713,954	0	61,713,954	0	35,659,589
325		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.577821
		REGULATORY DISALLOWANCES TOTAL	TRSR 110384	(141,373,349)	0	0	0	(141,373,349)	(6,918,701)	(148,292,050)	0	(68,102,338)
328		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.048939	0.000000	0.594114
		TRANSMISSION LAND RIGHTS	TRSR 110600	20,279,192	20,279,192	58,196	20,337,388	0	0	0	10,537,167	0
350 LR		ALLOC. MISSOURI BASIS		1.000000	1.000000	1.000000	1.002870	0.000000	0.000000	0.000000	0.518118	0.000000
		TRANSMISSION STRUCTURES & IMPR TOTAL	TRSR 110710	3,156,993	3,156,993	27,964	3,184,957	0	0	0	1,712,812	0
352		ALLOCATOR		1.000000	1.000000	1.000000	1.008858	0.000000	0.000000	0.000000	0.537782	0.000000
		TRANSMISSION STRUCTURES & IMPROV	TRSR 110682	3,141,299	3,141,299	27,964	3,169,263	0	0	0	1,697,715	0
352 SUB		ALLOCATOR		1.000000	1.000000	1.000000	1.008902	0.000000	0.000000	0.000000	0.535681	0.000000
		TRANSMISSION STATION EQUIPMENT TOTAL	TRSR 110790	66,096,009	66,096,009	4,095,237	70,191,246	0	0	0	38,120,794	0
353		ALLOCATOR		1.000000	1.000000	1.000000	1.061959	0.000000	0.000000	0.000000	0.543099	0.000000
		TRANSMISSION STATION EQUIPMENT	TRSR 110762	65,536,591	65,536,591	4,095,237	69,631,828	0	0	0	37,600,515	0
353 SUB		ALLOCATOR		1.000000	1.000000	1.000000	1.062488	0.000000	0.000000	0.000000	0.539990	0.000000
		TRANSMISSION TOWERS & FIXTURES	TRSR 110840	4,053,054	4,053,054	21,917	4,074,971	0	0	0	2,111,316	0
354		ALLOCATOR		1.000000	1.000000	1.000000	1.005408	0.000000	0.000000	0.000000	0.518118	0.000000
		TRANSMISSION POLES & FIXTURES TOTAL	TRSR 110910	68,314,346	68,314,346	141,332	68,455,678	0	0	0	35,469,713	0
355		ALLOCATOR		1.000000	1.000000	1.000000	1.002069	0.000000	0.000000	0.000000	0.518141	0.000000
		TRANSMISSION POLES & FIXTURES	TRSR 110882	68,310,840	68,310,840	141,332	68,452,172	0	0	0	35,466,302	0

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
ALLOCATORS
PERIOD ENDING 12/31/99

PERIOD ENDING 12/31/99

			KCPL SYSTEM		DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
355 SUB		ALLOCATOR		1.000000	1.000000	1.000000	1.002069	0.000000	0.000000	0.000000	0.518118	0.000000
		TRANS OVERHEAD COND & DEVICES TOTAL	TRSR 110960	56,128,597	56,128,597	80,869	56,209,466	0	0	0	29,124,270	0
356		ALLOCATOR		1.000000	1.000000	1.000000	1.001441	0.000000	0.000000	0.000000	0.518138	0.000000
		TRANSMISSION OVERHEAD COND & DEVICES	TRSR 110952	56,126,045	56,126,045	80,869	56,206,914	0	0	0	29,121,814	0
356 SUB		ALLOCATOR		1.000000	1.000000	1.000000	1.001441	0.000000	0.000000	0.000000	0.518118	0.000000
		TRANSMISSION UNDERGROUND CONDUIT	TRSR 110980	2,795,625	2,795,625	0	2,795,625	0	0	0	1,448,464	0
357		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.518118	0.000000
		TRANS UNDERGROUND CONDUIT & DEVICES	TRSR 111030	2,714,941	2,714,941	0	2,714,941	0	0	0	1,406,660	0
358		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.518118	0.000000
		DISTRIBUTION LAND RIGHTS	TRSR 111285	12,377,861	12,377,861	0	12,377,861	0	0	0	7,407,285	0
360 LR		ALLOC. MISSOURI BASIS		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.598430	0.000000
		DISTRIBUTION STRUCTURES & IMPROV	TRSR 111440	7,175,759	7,175,759	0	7,175,759	0	0	0	4,111,096	0
361		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.572914	0.000000
		DISTRIBUTION STATION EQUIPMENT	TRSR 111580	129,463,870	129,463,870	0	129,463,870	0	0	0	75,855,020	0
362		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.585917	0.000000
		DISTRIBUTION POLES, TOWERS & FIXTURES	TRSR 111660	174,508,216	174,508,216	(1,287,416)	173,220,800	0	0	0	94,305,726	0
364		ALLOCATOR		1.000000	1.000000	1.000000	0.992623	0.000000	0.000000	0.000000	0.544425	0.000000
		DISTRIBUTION OH CONDUIT & DEVICES	TRSR 111740	134,826,253	134,826,253	(2,735,862)	132,090,391	0	0	0	74,555,739	0
365		ALLOCATOR		1.000000	1.000000	1.000000	0.979708	0.000000	0.000000	0.000000	0.564430	0.000000
		DISTRIBUTION UG CONDUIT	TRSR 111790	83,497,669	83,497,669	0	83,497,669	0	0	0	47,595,838	0
366		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.570026	0.000000
		DISTRIBUTION UG CONDUIT & DEVICES	TRSR 111840	195,285,692	195,285,692	0	195,285,692	0	0	0	104,897,852	0
367		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.537151	0.000000
		DISTRIBUTION LINE TRANSFORMERS	TRSR 111920	163,818,512	163,818,512	0	163,818,512	0	0	0	93,241,403	0
368		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.569175	0.000000
		DISTRIBUTION SERVICES	TRSR 111970	69,697,423	69,697,423	0	69,697,423	0	0	0	34,714,275	0
369		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.498071	0.000000
		DISTRIBUTION METERS	TRSR 112110	61,242,973	61,242,973	0	61,242,973	0	0	0	35,003,869	0
370		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.571557	0.000000
		DIST INSTALLATION ON CUST PREMISES	TRSR 112160	7,988,822	7,988,822	0	7,988,822	0	0	0	6,226,489	0
371		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.779400	0.000000
		DISTRIBUTION STREET LIGHTS & TF SG	TRSR 112210	27,401,170	27,401,170	0	27,401,170	0	0	0	5,038,133	0
373		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.183866	0.000000
		STRUCTURES & IMPROVEMENTS	TRSR 112320	43,663,736	42,311,332	0	42,311,332	1,352,404	0	1,352,404	23,028,516	767,079
390 W/O LSE		ALLOCATOR		1.000000	0.969027	0.969027	0.969027	0.030973	0.030973	0.030973	0.544264	0.567196
		OFFICE FURNITURE & EQUIPMENT	TRSR 112330	8,235,239	4,803,913	0	4,803,913	3,431,326	0	3,431,326	2,614,595	1,946,235
391		ALLOCATOR		1.000000	0.583336	0.583336	0.583336	0.416664	0.416664	0.416664	0.544264	0.567196
		TRANSPORTATION EQUIPMENT	TRSR 112340	694,276	353,734	0	353,734	340,542	0	340,542	192,525	193,154
392		ALLOCATOR		1.000000	0.509501	0.509501	0.509501	0.490499	0.490499	0.490499	0.544264	0.567196
		STORES EQUIPMENT	TRSR 112350	542,667	540,071	0	540,071	2,596	0	2,596	293,941	1,472
393		ALLOCATOR		1.000000	0.995216	0.995216	0.995216	0.004784	0.004784	0.004784	0.544264	0.567196
		TOOLS, SHOP & GARAGE EQUIPMENT	TRSR 112360	2,542,350	1,772,778	0	1,772,778	769,572	0	769,572	964,858	436,498
394		ALLOCATOR		1.000000	0.697299	0.697299	0.697299	0.302701	0.302701	0.302701	0.544264	0.567196
		LABORATORY EQUIPMENT	TRSR 112370	4,818,331	3,717,609	0	3,717,609	900,722	0	900,722	2,023,359	510,886
395		ALLOCATOR		1.000000	0.804968	0.804968	0.804968	0.195032	0.195032	0.195032	0.544264	0.567196
		POWER OPERATED EQUIPMENT	TRSR 112380	1,252,878	672,335	0	672,335	580,543	0	580,543	365,927	329,282
396		ALLOCATOR		1.000000	0.536632	0.536632	0.536632	0.463368	0.463368	0.463368	0.544264	0.567196
		GEN PLANT COMMUNICATIONS EQUIP TOTAL	TSFR 112430	60,971,318	34,911,101	2,267	34,913,368	26,060,216	0	26,060,216	19,002,074	15,125,337

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
ALLOCATORS
PERIOD ENDING 12/31/99

			KCPL SYSTEM				DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610		
397		ALLOCATOR		1.000000	0.572582	0.572582	0.572620	0.427418	0.427418	0.427418	0.544264	0.580400		
		MISCELLANEOUS EQUIPMENT	TSFR 112450	256,113	175,664	0	175,664	80,449	0	80,448	95,608	45,630		
398		ALLOCATOR		1.000000	0.685885	0.685885	0.685885	0.314115	0.314115	0.314115	0.544264	0.567196		
		ACCUM. DEFERRED TAXES	TSFR 080410	501,446,797	148,510,279	5,391,617	153,901,896	352,936,518	7,528,758	360,465,276	83,593,164	222,158,257		
ACC DEF TX		ALLOCATOR		1.000000	0.296164	0.296164	0.306916	0.703836	0.703836	0.718850	0.543159	0.616310		
		TOTAL CUST. ACCT. EXPENSE	TSFR 042430	21,396,238	21,396,238	(11,315)	21,384,923	0	0	0	12,720,683	0		
CUS AC EXP		ALLOCATOR		1.000000	1.000000	1.000000	0.999471	0.000000	0.000000	0.000000	0.594844	0.000000		
		INTEREST ON CUSTOMER DEPOSITS	TSFR 010240	5,949,192	5,949,192	0	5,949,192	0	0	0	4,488,342	0		
CUS DEP		ALLOCATOR		1.000000	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.754446	0.000000		
		TOTAL CUST. SERVICES EXPENSE	TSFR 042466	2,205,792	2,205,792	(2,164)	2,203,628	0	0	0	1,232,628	0		
CUS SV EXP		ALLOCATOR		1.000000	1.000000	1.000000	0.999019	0.000000	0.000000	0.000000	0.559363	0.000000		
		DEPRECIATION EXPENSE	TSFR 050840	112,190,359	37,078,082	(1,852,181)	35,225,901	75,112,276	17,533,824	92,646,100	19,106,674	55,147,441		
DEP EXP		ALLOCATOR		1.000000	0.330493	0.330493	0.313983	0.669507	0.669507	0.825794	0.542404	0.595248		
		TOTAL DISTRIBUTION EXPENSE	TSFR 042380	37,397,556	37,397,556	(28,297)	37,369,259	0	0	0	20,727,912	0		
DIST EXP		ALLOCATOR		1.000000	1.000000	1.000000	0.999243	0.000000	0.000000	0.000000	0.554678	0.000000		
		TOTAL DISTRIBUTION MAINTENANCE	TSFR 042330	17,672,479	17,672,479	(8,970)	17,663,509	0	0	0	9,758,340	0		
DIST MTC		ALLOCATOR		1.000000	1.000000	1.000000	0.999492	0.000000	0.000000	0.000000	0.552458	0.000000		
		TOTAL DISTRIBUTION OPERATIONS	TSFR 042200	7,926,071	7,926,071	(7,418)	7,918,653	0	0	0	4,408,675	0		
DIST OPS		ALLOCATOR		1.000000	1.000000	1.000000	0.999064	0.000000	0.000000	0.000000	0.556746	0.000000		
		TOTAL DISTRIBUTION PLANT	TSFR 112230	1,073,755,104	1,073,755,104	(4,023,278)	1,069,731,826	0	0	0	586,378,190	0		
DIST PLANT		ALLOCATOR		1.000000	1.000000	1.000000	0.996253	0.000000	0.000000	0.000000	0.548154	0.000000		
		DISTRIBUTION RESERVE	TRSR 120780	373,054,495	373,054,495	(18,807,160)	354,247,335	0	0	0	196,384,398	0		
DIST RESERVE		ALLOCATOR		1.000000	1.000000	1.000000	0.949586	0.000000	0.000000	0.000000	0.554371	0.000000		
		TOTAL ELEC. PLANT W/O WOLF CREEK	TSFR 112780	2,290,623,158	1,440,550,981	404,504	1,440,955,485	850,072,177	540,651,681	1,390,723,858	785,669,883	789,238,204		
ELEC W/O W.C.		ALLOCATOR		1.000000	0.628890	0.628890	0.629067	0.371110	0.371110	0.607138	0.545242	0.567502		
		TOTAL GENERAL PLANT	TRSR 112470	127,286,871	93,684,768	2,267	93,687,035	33,602,102	0	33,602,102	50,990,440	19,403,067		
GEN PLANT		ALLOCATOR		1.000000	0.736013	0.736013	0.736031	0.263987	0.263987	0.263987	0.544264	0.577436		
		GENERAL PLANT RESERVE	TRSR 120950	38,820,034	19,450,024	310,814	19,760,838	19,370,010	(481,455)	18,888,555	10,755,588	15,983,146		
GEN RESERVE		ALLOCATOR		1.000000	0.501031	0.501031	0.509037	0.498969	0.498969	0.486567	0.544288	0.846182		
		TOTAL NET ELECTRIC PLANT IN SERVICE	TSFR 112860	2,104,209,785	941,312,035	26,471,002	967,783,037	1,162,897,750	388,046,924	1,550,944,674	526,063,137	895,989,716		
NET PLANT		ALLOCATOR		1.000000	0.447347	0.447347	0.459927	0.552653	0.552653	0.737068	0.543575	0.577706		
		TOTAL PRODUCTION PLANT	TRSR 110500	2,130,940,966	0	0	0	2,130,940,966	533,732,980	2,664,673,946	0	1,546,177,216		
PROD PLANT		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.250468	0.000000	0.580250		
		PRODUCTION RESERVE	TRSR 120420	925,755,173	0	0	0	925,755,173	146,880,761	1,072,635,934	0	621,013,932		
PROD RESERVE		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.158660	0.000000	0.578961		
		PROD. PLANT W/O WOLF CREEK	TSFR 112740	801,099,117	0	0	0	801,099,117	540,651,681	1,341,750,798	0	761,036,012		
PROD W/O W.C.		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.674887	0.000000	0.567196		
		WOLF CREEK PRODUCTION PLANT	TSFR 110400	1,329,841,849	0	0	0	1,329,841,849	(6,918,701)	1,322,923,148	0	785,141,204		
W.C. PLANT		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	0.994797	0.000000	0.593490		
		TOTAL PROD. TRANS. DIST. PLANT	TRSR 112270	3,429,242,306	1,298,301,340	402,237	1,298,703,577	2,130,940,966	533,732,980	2,664,673,946	706,837,042	1,546,177,216		
PTD		ALLOCATOR		1.000000	0.378597	0.378597	0.378714	0.621403	0.621403	0.777045	0.544264	0.580250		
		PROD. TRANS. DIST. PLANT W/O WOLF CREEK	TSFR 112820	2,099,400,457	1,298,301,340	402,237	1,298,703,577	801,099,117	540,651,681	1,341,750,798	706,837,042	761,036,012		
PTD 2		ALLOCATOR		1.000000	0.618415	0.618415	0.618607	0.381585	0.381585	0.639111	0.544264	0.567196		
		TOTAL SALARIES & WAGES W/O A&G	TSFR 180096	88,887,606	28,765,657	(47,715)	28,717,942	60,121,949	3,247,025	63,368,974	16,095,677	36,220,098		
SAL & WAGES		ALLOCATOR		1.000000	0.323618	0.323618	0.323082	0.676382	0.676382	0.712911	0.560475	0.571575		
		TOTAL SALES EXPENSE	TSFR 042520	6,665,676	6,613,113	(1,911)	6,611,202	52,563	(75)	52,488	3,487,327	0		
SALES EXP		ALLOCATOR		1.000000	0.992114	0.992114	0.991828	0.007886	0.007886	0.007874	0.527488	0.000000		
		SALARIES & WAGES - MO ALLOC	TSFR 180096	88,887,606	28,765,657	(47,715)	28,717,942	60,121,949	3,247,025	63,368,974				

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
ALLOCATORS
PERIOD ENDING 12/31/99

			KCPL SYSTEM				DELIVERY			POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610		
S&W MO		ALLOCATOR		1.000000	0.323618	0.323618	0.323082	0.676382	0.676382	0.712911	1.000000	1.000000		
		TOTAL RETAIL REVENUE	TSFR 020050	838,641,324	276,681,615	(9,603,879)	267,077,736	561,959,709	(19,456,404)	542,503,305	149,905,403	314,566,507		
REVENUE		ALLOCATOR		1.000000	0.329917	0.329917	0.318465	0.670083	0.670083	0.646884	0.561280	0.579843		
		TOTAL TRANS. AND DIST. PLANT	TSRF 112250	1,298,301,340	1,298,301,340	402,237	1,298,703,577	0	0	0	706,837,042	0		
T&D		ALLOCATOR		1.000000	1.000000	1.000000	1.000310	0.000000	0.000000	0.000000	0.544264	0.000000		
		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 112680	3,620,465,007	1,440,550,981	404,504	1,440,955,485	2,179,914,026	533,732,980	2,713,647,006	785,669,883	1,574,379,407		
TOTAL PLANT		ALLOCATOR		1.000000	0.397891	0.397891	0.398003	0.602109	0.602109	0.749530	0.545242	0.580171		
		TOTAL TRANSMISSION EXPENSE	TSFR 042080	10,064,781	8,391,515	91,407	8,482,922	1,673,266	576,874	2,250,140	4,445,767	1,280,118		
TRAN EXP		ALLOCATOR		1.000000	0.833750	0.833750	0.842832	0.166250	0.166250	0.223566	0.524084	0.568906		
		TOTAL TRANSMISSION PLANT	TRSR 111080	224,546,236	224,546,236	4,425,515	228,971,751	0	0	0	120,458,852	0		
TRAN PLANT		ALLOCATOR		1.000000	1.000000	1.000000	1.019709	0.000000	0.000000	0.000000	0.526086	0.000000		
		TRANSMISSION RESERVE	TRSR 120610	102,287,032	102,287,032	(7,564,745)	94,722,287	0	0	0	49,836,621	0		
TRAN RESERVE		ALLOCATOR		1.000000	1.000000	1.000000	0.926044	0.000000	0.000000	0.000000	0.526134	0.000000		
		TOTAL WOLF CREEK PROD. PAYROLL	TSFR 042870	25,934,134	0	0	0	25,934,134	0	25,934,134	0	14,754,084		
WC PROD PAY		ALLOCATOR		1.000000	0.000000	0.000000	0.000000	1.000000	1.000000	1.000000	0.000000	0.568906		

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
MISCELLANEOUS PERCENTS
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KCPL SYSTEM	DELIVERY			POWER			DELIVERY	POWER
				BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0201		FEDERAL TAX RATE	ASSIGN	35.0000	35.0000	35.0000	35.0000	35.0000	35.0000	35.0000	35.0000	35.0000
0202		TAX EFFECT OF REQUIRED INCREASE	ASSIGN	0.0000	0.6205	0.6205	0.6205	0.6205	0.6205	0.6205	0.6205	0.6205
0203		REQUIRED RATE OF RETURN	ASSIGN	0.0000	9.1500	9.1500	9.1500	9.1500	9.1500	9.1500	9.18532	9.18532
0205		KCMO TAX RATE - MO PORTION	ASSIGN	0.0000	0.4020	0.4020	0.4020	0.4020	0.4020	0.4020	0.4020	0.4020
0206		STATE TAX RATE	ASSIGN	6.2500	6.2500	6.2500	6.2500	6.2500	6.2500	6.2500	6.2500	6.2500
0209		DEBT COMPONENT-CAPITAL STRUCT.	ASSIGN	2.9600	2.9600	2.9600	2.9600	2.9600	2.9600	2.9600	2.9600	2.9600
0211		AVAERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
DEPR % - DEPRECIATION PERCENTS DISPLAYED IN APPLICABLE COLUMNS
PERIOD ENDING 12/31/99

			KCPL SYSTEM				DELIVERY				POWER			DELIVERY		POWER	
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610					
0941		A/C 311 STRUCTURES & IMPROVEMENTS	ASSIGN	3.360%	3.360%	3.310%	3.310%	3.360%	3.310%	3.310%	3.310%	3.310%					
0942		A/C 312 BOILER PLANT EQUIPMENT	ASSIGN	3.830%	3.830%	3.630%	3.630%	3.830%	3.630%	3.630%	3.630%	3.630%					
0943		A/C 312 UNIT TRAINS	ASSIGN	4.610%	4.610%	3.630%	3.630%	4.610%	3.630%	3.630%	3.630%	3.630%					
0944		A/C 312 AQC EQUIPMENT	ASSIGN	6.260%	6.260%	3.630%	3.630%	6.260%	3.630%	3.630%	3.630%	3.630%					
0945		A/C 314 TURBOGENERATOR UNITS	ASSIGN	2.810%	2.810%	3.130%	3.130%	2.810%	3.130%	3.130%	3.130%	3.130%					
0946		A/C 315 ACCESSORYELECTRIC EQUIPMENT	ASSIGN	3.060%	3.060%	3.230%	3.230%	3.060%	3.230%	3.230%	3.230%	3.230%					
0947		A/C 316 MISC POWER PLANT EQUIPMENT	ASSIGN	3.770%	3.770%	3.500%	3.500%	3.770%	3.500%	3.500%	3.500%	3.500%					
0948		A/C 321 STRUCTURES & IMPROVEMENTS	ASSIGN	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%					
0949		A/C 322 REACTOR PLANT EQUIPMENT	ASSIGN	3.090%	3.090%	3.090%	3.090%	3.090%	3.090%	3.090%	3.090%	3.090%					
0950		A/C 323 TURBOGENERATOR UNITS	ASSIGN	3.110%	3.110%	3.110%	3.110%	3.110%	3.110%	3.110%	3.110%	3.110%					
0951		A/C 324 ACCESSORY ELECTRIC EQUIPMENT	ASSIGN	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%					
0952		A/C 325 MISCELLANEOUS POWER PLANT EQUIP	ASSIGN	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%	3.080%					
0953		A/C 328 REGULATORY DISALLOWANCES	ASSIGN	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%	3.030%					
0954		A/C 342 FUEL HOLDERS, PRODUCERS, & ACC.	ASSIGN	4.070%	4.070%	4.120%	4.120%	4.070%	4.120%	4.120%	4.120%	4.120%					
0955		A/C 344 GENERATORS	ASSIGN	4.070%	4.070%	4.120%	4.120%	4.070%	4.120%	4.120%	4.120%	4.120%					
0956		A/C 345 ACCESSORY ELECTRIC EQUIPMENT	ASSIGN	4.070%	4.070%	4.120%	4.120%	4.070%	4.120%	4.120%	4.120%	4.120%					
0957		A/C 350 LAND RIGHTS	ASSIGN	0.740%	0.740%	1.190%	1.190%	0.740%	1.190%	1.190%	1.190%	1.190%					
0958		A/C 352 STRUCTURES & IMPROVEMENTS	ASSIGN	1.750%	1.750%	1.360%	1.360%	1.750%	1.360%	1.360%	1.360%	1.360%					
0958.2		A/C 352 STRUCTURES & IMPV - MO AFUDC	ASSIGN	1.360%	1.360%	1.360%	1.360%	1.360%	1.360%	1.360%	1.360%	1.360%					
0959		A/C 353 STATION EQUIPMENT	ASSIGN	2.640%	2.640%	2.240%	2.240%	2.640%	2.240%	2.240%	2.240%	2.240%					
0960		A/C 354 TOWERS & FIXTURES	ASSIGN	2.290%	2.290%	2.000%	2.000%	2.290%	2.000%	2.000%	2.000%	2.000%					
0961		A/C 355 POLES & FIXTURES	ASSIGN	3.710%	3.710%	3.590%	3.590%	3.710%	3.590%	3.590%	3.590%	3.590%					
0961.2		A/C 355 POLES & FIXTURES - MO AFUDC	ASSIGN	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%	3.590%					
0962		A/C 356 OVERHEAD COND. & DEVICES	ASSIGN	3.120%	3.120%	3.100%	3.100%	3.120%	3.100%	3.100%	3.100%	3.100%					
0962.2		A/C 356 OVERHEAD COND. & DEVICES - MO AFUDC	ASSIGN	3.100%	3.100%	3.100%	3.100%	3.100%	3.100%	3.100%	3.100%	3.100%					
0963		A/C 357 UNDERGROUND CONDUIT	ASSIGN	1.620%	1.620%	1.320%	1.320%	1.620%	1.320%	1.320%	1.320%	1.320%					
0964		A/C 358 UNDERGROUND COND. & DEVICES	ASSIGN	2.260%	2.260%	2.550%	2.550%	2.260%	2.550%	2.550%	2.550%	2.550%					
0965		A/C 360 LAND RIGHTS	ASSIGN	1.300%	1.300%	0.000%	0.000%	1.300%	0.000%	0.000%	0.000%	0.000%					
0966		A/C 361 STRUCTURES & IMPROVEMENTS	ASSIGN	2.720%	2.720%	2.960%	2.960%	2.720%	2.960%	2.960%	2.960%	2.960%					
0967		A/C 362 STATION EQUIPMENT	ASSIGN	2.180%	2.180%	2.000%	2.000%	2.180%	2.000%	2.000%	2.000%	2.000%					
0968		A/C 364 POLES, TOWERS, & FIXTURES	ASSIGN	3.840%	3.840%	4.090%	4.090%	3.840%	4.090%	4.090%	4.090%	4.090%					
0969		A/C 365 OVERHEAD COND. & DEVICES	ASSIGN	2.340%	2.340%	2.020%	2.020%	2.340%	2.020%	2.020%	2.020%	2.020%					
0970		A/C 366 UNDERGROUND CONDUIT	ASSIGN	1.650%	1.650%	1.330%	1.330%	1.650%	1.330%	1.330%	1.330%	1.330%					
0971		A/C 367 UNDERGRO. CONDUIT & DEVICES	ASSIGN	2.120%	2.120%	1.230%	1.230%	2.120%	1.230%	1.230%	1.230%	1.230%					
0972		A/C 368 LINE TRANSFORMERS	ASSIGN	3.300%	3.300%	3.100%	3.100%	3.300%	3.100%	3.100%	3.100%	3.100%					
0973		A/C 369 SERVICES	ASSIGN	3.010%	3.010%	3.140%	3.140%	3.010%	3.140%	3.140%	3.140%	3.140%					
0974		A/C 370 METERS	ASSIGN	3.930%	3.930%	4.310%	4.310%	3.930%	4.310%	4.310%	4.310%	4.310%					
0975		A/C 371 INSTALL. ON CUST. PREMISES	ASSIGN	9.940%	9.940%	9.510%	9.510%	9.940%	9.510%	9.510%	9.510%	9.510%					
0976		A/C 373 STREET LIGHTING & SIGNAL SYSTEMS	ASSIGN	3.540%	3.540%	3.690%	3.690%	3.540%	3.690%	3.690%	3.690%	3.690%					
0977		A/C 390 STRUCTURES & IMPROVEMENTS	ASSIGN	2.280%	2.280%	2.540%	2.540%	2.280%	2.540%	2.540%	2.540%	2.540%					
0978		A/C 391 OFFICE FURNITURE & EQUIP.	ASSIGN	4.450%	4.450%	5.400%	5.400%	4.450%	5.400%	5.400%	5.400%	5.400%					
0979		A/C 392 TRANSPORTATION EQUIP.	ASSIGN	6.390%	6.390%	5.430%	5.430%	6.390%	5.430%	5.430%	5.430%	5.430%					
0980		A/C 393 STORES EQUIP.	ASSIGN	3.410%	3.410%	3.580%	3.580%	3.410%	3.580%	3.580%	3.580%	3.580%					
0981		A/C 394 TOOLS,SHOP & GARAGE EQUIP.	ASSIGN	2.980%	2.980%	2.610%	2.610%	2.980%	2.610%	2.610%	2.610%	2.610%					
0982		A/C 395 LABORATORY EQUIPMENT	ASSIGN	3.170%	3.170%	3.370%	3.370%	3.170%	3.370%	3.370%	3.370%	3.370%					

KANSAS CITY POWER & LIGHT CO.

COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED

DEPR % - DEPRECIATION PERCENTS DISPLAYED IN APPLICABLE COLUMNS

PERIOD ENDING 12/31/99

			KCPL SYSTEM	DELIVERY				POWER			DELIVERY	POWER
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	BOOKS COL. 600	BOOKS COL. 601	ADJUSTMENTS COL. 602	ADJ. BOOKS COL. 603	BOOKS COL. 604	ADJUSTMENTS COL. 605	ADJ. BOOKS COL. 606	MISSOURI COL. 607	MISSOURI COL. 610
0983		A/C 396 POWER OPERATED EQUIPMENT	ASSIGN	5.460%	5.460%	5.500%	5.500%	5.460%	5.500%	5.500%	5.500%	5.500%
0984		A/C 397 COMMUNICATIONS EQUIPMENT	ASSIGN	2.980%	2.980%	2.500%	2.500%	2.980%	2.500%	2.500%	2.500%	2.500%
0984.2		A/C 397 COMM EQUIPMENT - MO AFUDC	ASSIGN	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%
0985		A/C 398 MISCELLANEOUS EQUIPMENT	ASSIGN	4.150%	4.150%	3.160%	3.160%	4.150%	3.160%	3.160%	3.160%	3.160%
0986		A/C 399 OTHER TANGIBLE PROPERTY (A)	ASSIGN	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
{A} No rate is applicable. It is a flat \$3.5 million per year.												

(A) No rate is applicable. It is a flat \$3.5 million per year.

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL ADJUSTMENTS	TOTAL	TOTAL	ADJ. RB-1 - WC DISALLOWANCE	
					DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	TSFR 020170	46,088,594	(7,914,106)	54,002,700	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	TRSF 042790	(14,841,293)	(6,201,642)	(8,639,651)	0	0
0050	403	DEPRECIATION EXPENSE	TSFR 051010	15,711,776	(1,844,501)	17,556,277	0	0
0060	404 -407	AMORTIZATION EXPENSE	TSFR 051220	2,832,559	3,162,110	(329,551)	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	CUS DEP	479,661	479,661	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	TSFR 060340	(41,027,915)	(13,673,856)	(27,354,059)	0	1,370
0080	409	FEDERAL AND STATE INCOME TAXES	TSFR 070570	30,793,748	4,155,336	26,638,413	0	127,950
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES		(6,051,463)	(13,922,892)	7,871,428	0	129,320
0110								
0120		NET ELECTRIC OPERATING INCOME		52,140,057	6,008,785	46,131,272	0	(129,320)
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	TSFR 112680	534,137,484	404,504	533,732,980	0	(6,918,701)
0160		ADD: WORKING CAPITAL	TSFR 150350	52,915,628	27,542,395	25,373,233	0	11,341
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	POWER E1	(168,671)	0	(168,671)	0	0
0175	182.3	ARCH COAL AGREEMENT	POWER E1	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	DIST EXP	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	TSFR 120990	119,619,558	(26,066,498)	145,686,056	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	TSFR 080410	12,920,375	5,391,617	7,528,758	0	0
0210		DEFERRED TAX ADJUSTMENT	ASSIGN	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	POWER E1	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	DEL ASG	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	DEL ASG	0	0	0	0	0
0250								
0260		RATE BASE		454,344,508	48,621,780	405,722,728	0	(6,907,360)
0270								
0280		RATE OF RETURN		11.476%	12.358%	11.370%	0.000%	1.872%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. RB-2 - MO BASIS RESERVE		ADJ. RB-3 - H5 REPAIRED		ADJ. RB-4 - H5 INSURANCE	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	0	0	0	0	0
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	(3,082)	(3,008)	(788)	(92,740)	0	17,870
0080	409	FEDERAL AND STATE INCOME TAXES	(287,835)	(280,931)	(73,569)	(8,662,194)	0	1,669,074
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	(290,916)	(283,939)	(74,357)	(8,754,934)	0	1,686,944
0110								
0120		NET ELECTRIC OPERATING INCOME	290,916	283,939	74,357	8,754,934	0	(1,686,944)
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	3,887,071	383,348,099	0	0
0160		ADD: WORKING CAPITAL	(64,163)	(62,625)	(5,836)	(401,448)	0	372,066
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	(25,961,971)	(25,339,285)	93,288	13,506,396	0	150,546,363
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	25,897,808	25,276,660	3,787,947	369,440,255	0	(150,174,297)
0270								
0280		RATE OF RETURN	1.123%	1.123%	1.963%	2.370%	0.000%	1.123%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. RB-5 - NEW CTS		ADJ. RB-6 - CWIP		ADJ. RB-7 - NOT USED	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	(1,233,559)	0	0	0	0
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	(33,772)	0	0	0	0
0080	409	FEDERAL AND STATE INCOME TAXES	0	(3,154,407)	0	0	0	0
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	(4,421,738)	0	0	0	0
0110								
0120		NET ELECTRIC OPERATING INCOME	0	4,421,738	0	0	0	0
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	155,779,222	0	0	0	0
0160		ADD: WORKING CAPITAL	0	(201,748)	0	0	0	0
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	5,054,738	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	150,522,736	0	0	0	0
0270								
0280		RATE OF RETURN	0.000%	2.938%	0.000%	0.000%	0.000%	0.000%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. RB-8 - DEF. TAX		ADJ. RB-9 - IATAN		ADJ. RB-10 - P&M	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	0	0	0	0	(56,227)
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	(194,085)	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	(530)	(232)	(87)	288	0	246
0080	409	FEDERAL AND STATE INCOME TAXES	(49,477)	(21,708)	(8,133)	26,882	0	23,009
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	(50,006)	(21,941)	(8,220)	(166,916)	0	(32,972)
0110								
0120		NET ELECTRIC OPERATING INCOME	50,006	21,941	8,220	166,916	0	32,972
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	540,711	2,680,583	0	0
0160		ADD: WORKING CAPITAL	(11,029)	(4,839)	(249)	(5,225)	0	(1,958)
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	(168,671)
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	227,853	2,087,434	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	(4,462,671)	(1,958,050)	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	4,451,642	1,953,211	312,609	587,924	0	(170,629)
0270								
0280		RATE OF RETURN	1.123%	1.123%	2.630%	28.391%	0.000%	-19.324%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. RB-11 - PENSION		ADJ. IS-1 - REMOVE GRT		ADJ. IS - 2 - GST NON-FIRM	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	(13,737,803)	(27,902,439)	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	(3,783,232)	(3,642,150)	0	0	0	0
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	13,698	13,138	(13,421,232)	(27,796,546)	0	0
0080	409	FEDERAL AND STATE INCOME TAXES	1,279,475	1,227,104	(119,496)	(39,971)	0	0
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	(2,490,058)	(2,401,908)	(13,540,728)	(27,836,518)	0	0
0110								
0120		NET ELECTRIC OPERATING INCOME	2,490,058	2,401,908	(197,075)	(65,921)	0	0
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	(4,023,278)	(1,156,223)	0	0	0	0
0160		ADD: WORKING CAPITAL	27,417,411	26,386,293	13,427	4,491	0	0
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	(425,668)	(169,590)	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	9,854,288	9,486,808	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	13,965,513	15,912,852	13,427	4,491	0	0
0270								
0280		RATE OF RETURN	17.830%	15.094%	-1467.725%	-1467.725%	0.000%	0.000%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS - 3 - WEATHER		ADJ. IS - 4 - CUSTOMER		ADJ. IS-5 - FUEL	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	3,149,631	6,446,867	1,632,989	3,316,716	310,278	73,459,104
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	0	0	325,369	0	(25,128,480)
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	12,677	25,949	6,573	12,040	1,249	388,624
0080	409	FEDERAL AND STATE INCOME TAXES	1,184,106	2,423,705	613,924	1,124,611	116,649	36,298,788
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	1,196,784	2,449,654	620,496	1,462,020	117,898	11,558,933
0110								
0120		NET ELECTRIC OPERATING INCOME	1,952,847	3,997,213	1,012,493	1,854,695	192,380	61,900,171
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	(133,053)	(272,341)	(68,984)	(127,444)	(13,107)	(2,909,536)
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	(133,053)	(272,341)	(68,984)	(127,444)	(13,107)	(2,909,536)
0270								
0280		RATE OF RETURN	-1467.725%	-1467.725%	-1467.725%	-1455.306%	-1467.725%	-2127.493%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-6 - H5 O&M		ADJ. IS-7 - CONST. LABOR		ADJ. IS-8 - IATAN OUTAGE	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	(28,620)	2,508,095	0	3,267,167	96,884	4,682,531
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	115	(10,094)	0	(13,149)	(390)	(18,845)
0080	409	FEDERAL AND STATE INCOME TAXES	10,759	(942,828)	0	(1,228,152)	(36,420)	(1,760,229)
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	(17,746)	1,555,173	0	2,025,866	60,074	2,903,457
0110								
0120		NET ELECTRIC OPERATING INCOME	17,746	(1,555,173)	0	(2,025,866)	(60,074)	(2,903,457)
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	(1,114)	97,645	0	125,278	3,772	182,301
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	(1,114)	97,645	0	125,278	3,772	182,301
0270								
0280		RATE OF RETURN	-1592.674%	-1592.674%	0.000%	-1617.095%	-1592.674%	-1592.674%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-9 - NEW HAWTHORN O&M		ADJ. IS-10 - NON-UTILITY		ADJ. IS-11 - NOT USED	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	5,140,000	(2,044,708)	0	0	0
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	(20,687)	(240,852)	0	0	0
0080	409	FEDERAL AND STATE INCOME TAXES	0	(1,932,198)	862,858	0	0	0
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	3,187,116	(1,422,702)	0	0	0
0110								
0120		NET ELECTRIC OPERATING INCOME	0	(3,187,116)	1,422,702	0	0	0
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	0	200,111	(108,374)	0	0	0
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	200,111	(108,374)	0	0	0
0270								
0280		RATE OF RETURN	0.000%	-1592.674%	-1312.776%	0.000%	0.000%	0.000%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-12 - NEIL 1		ADJ. IS-13 - MO RATE CHNG		ADJ. IS-14 - KCPL PAYROLL	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	(648,696)	(1,317,548)	0	0
0020			0	0				
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	306,911	0	0	(74,407)	(77,583)
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	(1,227)	(2,611)	(5,303)	299	312
0080	409	FEDERAL AND STATE INCOME TAXES	0	(114,611)	(243,878)	(495,333)	27,970	29,164
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	191,073	(246,489)	(500,636)	(46,137)	(48,107)
0110								
0120		NET ELECTRIC OPERATING INCOME	0	(191,073)	(402,207)	(816,911)	46,137	48,107
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	0	(56,571)	27,403	55,658	(2,853)	(2,975)
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	(56,571)	27,403	55,658	(2,853)	(2,975)
0270								
0280		RATE OF RETURN	0.000%	337.761%	-1467.725%	-1467.725%	-1617.095%	-1617.095%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-15 - WC PAYROLL		ADJ. IS-16 - EEI DUES		ADJ. IS-17 - EPRI DUES	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	45,992	(129,030)	(47,723)	(467,412)	(375,603)
0050	403	DEPRECIATION EXPENSE	0	0			0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	(185)	519	192	1,881	1,512
0080	409	FEDERAL AND STATE INCOME TAXES	0	(17,289)	48,504	17,940	175,707	141,194
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	28,518	(80,007)	(29,591)	(289,824)	(232,897)
0110								
0120		NET ELECTRIC OPERATING INCOME	0	(28,518)	80,007	29,591	289,824	232,897
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	0	1,764	(5,023)	(1,858)	(18,197)	(14,623)
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	1,764	(5,023)	(1,858)	(18,197)	(14,623)
0270								
0280		RATE OF RETURN	0.000%	-1617.095%	-1592.674%	-1592.674%	-1592.674%	-1592.674%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-18 - MAPP CORRECTION		ADJ. IS-19 - TEST ENERGY		ADJ. IS-20 - H5 INSURANCE	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	1,379,495	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	646,840	0	(412,232)	0	5,000,000
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	5,553	(2,603)	0	1,659	0	(20,123)
0080	409	FEDERAL AND STATE INCOME TAXES	518,622	(243,156)	0	154,964	0	(1,879,559)
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	524,175	401,081	0	(255,609)	0	3,100,318
0110								
0120		NET ELECTRIC OPERATING INCOME	855,320	(401,081)	0	255,609	0	(3,100,318)
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	(58,275)	25,183	0	(16,049)	0	193,713
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	(58,275)	25,183	0	(16,049)	0	193,713
0270								
0280		RATE OF RETURN	-1467.725%	-1592.674%	0.000%	-1592.674%	0.000%	-1600.471%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-21 -		ADJ. IS-22 - DEPRECIATION		ADJ. IS-23 - CUST. DEPOSITS	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	0	0	(22,776)	0	0
0050	403	DEPRECIATION EXPENSE	0	0	(1,844,501)	17,556,277	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	3,162,110	(135,466)	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	479,661	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	0	(12,758)	547	(1,931)	0
0080	409	FEDERAL AND STATE INCOME TAXES	0	0	(1,191,685)	51,049	(180,329)	0
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	0	113,165	17,449,631	297,401	0
0110								
0120		NET ELECTRIC OPERATING INCOME	0	0	(113,165)	(17,449,631)	(297,401)	0
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	0	0	133,904	(5,661)	20,263	0
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	0	133,904	(5,661)	20,263	0
0270								
0280		RATE OF RETURN	0.000%	0.000%	-84.512%	308252.401%	-1467.725%	0.000%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. IS-24 - WC REFUELING		ADJ. IS-25 - KERUP		ADJ. IS-26 - SERV. AGREEMENTS	
			DELIVERY	POWER	DELIVERY	POWER	DELIVERY	POWER
0010		OPERATING REVENUE	0	0	0	0	0	0
0020								
0030		OPERATING EXPENSES						
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	744,578	(81,918)	0	310,801	(310,801)
0050	403	DEPRECIATION EXPENSE	0	0	0	0	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0	0	0	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	0	(2,997)	330	0	(1,251)	1,251
0080	409	FEDERAL AND STATE INCOME TAXES	0	(279,898)	30,794	0	(116,834)	116,834
0090								
0100		TOTAL ELECTRIC OPER. EXPENSES	0	461,684	(50,794)	0	192,716	(192,716)
0110								
0120		NET ELECTRIC OPERATING INCOME	0	(461,684)	50,794	0	(192,716)	192,716
0130								
0140		RATE BASE						
0150	101	TOTAL ELECTRIC PLANT	0	0	0	0	0	0
0160		ADD: WORKING CAPITAL	0	29,014	(3,189)	0	12,100	(12,100)
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0	0	0	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0	0	0	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0	0	0	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0	0	0	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0	0	0	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0	0	0	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0	0	0	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0	0	0	0	0
0240	235	CUSTOMER DEPOSITS	0	0	0	0	0	0
0250								
0260		RATE BASE	0	29,014	(3,189)	0	12,100	(12,100)
0270								
0280		RATE OF RETURN	0.000%	-1591.265%	-1592.674%	0.000%	-1592.674%	-1592.674%

KANSAS CITY POWER & LIGHT CO.
COST ALLOCATION FOR MISSOURI CUSTOMERS - RESTRUCTURED
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
PERIOD ENDING 12/31/99

LINE NO.	ACCT. NO.	DESCRIPTION	ADJ. 1S-27 - TAXES	
			DELIVERY	POWER
0010		OPERATING REVENUE	0	0
0020				
0030		OPERATING EXPENSES		
0040	402 & 402	OPERATION & MAINTENANCE EXPENSES	0	0
0050	403	DEPRECIATION EXPENSE	0	0
0060	404 -407	AMORTIZATION EXPENSE	0	0
0065	431	INTEREST ON CUSTOMER DEPOSITS	0	0
0070	408	TAXES OTHER THAN INCOME TAXES	(31,239)	202,455
0080	409	FEDERAL AND STATE INCOME TAXES	1,593,624	4,258,610
0090				
0100		TOTAL ELECTRIC OPER. EXPENSES	1,562,384	4,461,065
0110				
0120		NET ELECTRIC OPERATING INCOME	(1,562,384)	(4,461,065)
0130				
0140		RATE BASE		
0150	101	TOTAL ELECTRIC PLANT	0	0
0160		ADD: WORKING CAPITAL	407,561	1,785,376
0170	182.3	P&M SETTLEMENT DEFERRED DEBIT	0	0
0175	182.3	ARCH COAL AGREEMENT	0	0
0180	182.3	OCTOBER 1996 SNOWSTORM	0	0
0190	108	LESS: ACCUM. PROV. FOR DEPREC.	0	0
0200	282 & 283	ACCUM. DEFERRED TAXES	0	0
0210		DEFERRED TAX ADJUSTMENT	0	0
0220	254	DEFERRED GAIN ON EMISSION CR	0	0
0230	252	CUST. ADVANCES FOR CONST	0	0
0240	235	CUSTOMER DEPOSITS	0	0
0250				
0260		RATE BASE	407,561	1,785,376
0270				
0280		RATE OF RETURN	-383.350%	-249.867%

SCHEDULE CBG-2

CONTAINS HIGHLY CONFIDENTIAL INFORMATION

WHICH HAS BEEN REMOVED

AND IS BEING FILED UNDER SEAL

Kansas City Power & Light Co.
Missouri Cost of Service
Case EM-2000-753

SCHEDULE CBG-3

	<u>Description</u>	<u>Grouping</u>
Rate Base	End of period December 31, 1999 (No 13-month averages)	
<u>Rate Base Adjustments</u>		
RB-1	Reflect the appropriate jurisdictional basis for the Wolf creek plant disallowance.	Basis
RB-2	Reflect the appropriate jurisdictional reserves due to the difference in depreciation rates.	Basis
RB-3	Include Hawthorn 5 in plant in-service at the current estimated cost and include one year of accumulated depreciation in the reserve.	Hawthorn
RB-4	Reflect estimated additional insurance reimbursements related to Hawthorn 5 since December 1999.	Hawthorn
RB-5	Include Hawthorn 6, 7, 8 & 9 in plant in-service at the current estimated cost and include one year of accumulated depreciation in the reserve. This adjustment also removes the lease costs from expense.	Hawthorn
RB-6	Reflect in the Missouri jurisdiction the savings in plant and reserve because Missouri allowed CWIP in rate base for a short time in the 1970's.	Recurring
RB-7	Not used	
RB-8	Reflect the appropriate jurisdictional accumulated deferred taxes.	Basis
RB-9	Reflect previously ordered Iatan disallowances.	Recurring
RB-10	Reflect the appropriate jurisdictional deferred balance and amortization for the P&M coal contract buyout.	Recurring
RB-11	Include in rate base prepaid pension costs and deferred taxes related to the change in accounting procedures for pension calculations, initiated in 2000.	Annualization

Kansas City Power & Light Co.
Missouri Cost of Service
Case EM-2000-753

	<u>Description</u>	<u>Grouping</u>
Income Statement	Year to date December 31, 1999	
<u>Income Statement Adjustments</u>		
IS-1	Remove GRT Tax from revenues and expense	Annualization
IS-2	Adjust revenues to reflect the curtailment benefits to all jurisdictions of the GST contract.	Recurring
IS-3	Adjust revenues to reflect a normal weather pattern for 1999.	Annualization
IS-4	Annualize the number of customers based on the number budgeted for December 31, 1999.	Annualization
IS-5	Annualize and normalize fuel, purchase power & bulk power sales to reflect fuel run developed for 1999 with Hawthorn 5, 6, 7, 8 & 9 as in-service for the year.	Annualization
IS-6	Adjust O&M Non-Labor Expense to normalize expense as though Hawthorn Unit 5 had run normally during 1999.	Hawthorn
IS-7	Adjust O&M production labor expense by moving incremental construction charges in the 1999 test year from construction to O&M.	Hawthorn
IS-8	Adjust O&M non-labor expense to include the cost of the boiler and turbine outage at Iatan in the test year. This outage was moved into the year 2000 as a result of the Hawthorn boiler explosion.	Hawthorn
IS-9	Adjust O&M non-fuel expense to increase expense for the incremental costs related to the additional environmental requirements for the rebuilt Hawthorn 5, and increase O&M expense to reflect expected increases in the non-fuel cost of running the new CT units at Hawthorn.	Hawthorn
IS-10	Remove non-utility expense, reflecting the application of the Massachusetts formula, from net income.	Annualization
IS-11	Not Used	
IS-12	Remove nuclear replacement power insurance (NEIL I) from expense for the Missouri Jurisdiction.	Recurring
IS-13	Adjust revenues to annualize the impact of the Missouri rate change implemented in March 1999.	Annualization
IS-14	Annualize KCPL's payroll expense to the level of employees and their salaries at December 31, 1999.	Annualization

Kansas City Power & Light Co.
Missouri Cost of Service
Case EM-2000-753

	<u>Description</u>	<u>Grouping</u>
IS-15	Annualize Wolf Creek payroll expense to the level of employees and their salaries at December 31, 1999.	Annualization
IS-16	Annualize EEI dues based on the assessment for the year 2000 and remove the Missouri jurisdictional portion from expense.	Recurring
IS-17	Annualize EPRI dues based on the assessment for the year 2000 and remove the Kansas jurisdictional expense.	Recurring
IS-18	Remove out of period corrections for MAPP transmission service revenues and expenses.	Annualization
IS-19	Remove test run energy from the test year.	Annualization
IS-20	Remove the insurance reimbursement for purchased power related to the Hawthorn 5 explosion.	Hawthorn
IS-21	Not Used	
IS-22	Annualize depreciation expense over end of year plant amounts at the appropriate depreciation rate for Missouri and Kansas.	Annualization
IS-23	Include in expense the interest paid on Customer Deposits	Annualization
IS-24	Adjust Nuclear Expenses to reflect 2/3 of the cost of Wolf Creek's refueling outage No. X.	Annualization
IS-25	Remove the Company's support for KERUP, which has ceased operations.	Annualization
IS-26	Include in cost of service the difference between the net of direct billings and service agreements and what should have been charged to	Annualization
IS-27	Reflect the appropriate jurisdictional basis for income taxes and other adjustments to properly reflect cost of service tax expense.	Annualization

SCHEDULE CBG-4

CONTAINS HIGHLY CONFIDENTIAL INFORMATION

WHICH HAS BEEN REMOVED

AND IS BEING FILED UNDER SEAL