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Exhibit No.:

Issue: Revenue Requirement Schedules;  
Nuclear Decommissioning  
Accrual

Witness: Don A. Frerking

Type of Exhibit: Direct Testimony

Sponsoring Party: Kansas City Power & Light Company

Case No.: ER-2006-\_\_\_\_\_

Date Testimony Prepared: January 27, 2006

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2006-\_\_\_\_\_**

**DIRECT TESTIMONY**

**OF**

**DON A. FRERKING**

**ON BEHALF OF**

**KANSAS CITY POWER & LIGHT COMPANY**

Kansas City, Missouri  
January 2006

\*\*\* [REDACTED] \*\*\* Designates that "Proprietary" Information has been Removed.  
"Highly Confidential" Information has been Removed from Certain  
Schedules Attached To This Testimony Designated ("HC")  
Pursuant to the Standard Protective Order.

KCP  
Exhibit No. 9  
Case No(s). ER-2006-0314  
Date 10-16-06 Rptr KE

**DIRECT TESTIMONY**

**OF**

**DON A. FRERKING**

**Case No. ER-2006-\_\_\_\_\_**

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

2   A:   My name is Don A. Frerking. My business address is 1201 Walnut, Kansas City,  
3       Missouri 64106-2124.

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

5   A:   I am employed by Kansas City Power & Light Company ("KCPL" or "Company") as a  
6       Senior Regulatory Analyst.

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

8   A:   My responsibilities include performing cost of service analyses, depreciation studies,  
9       nuclear decommissioning analyses, property valuations, and other financial analyses.

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

11  A:   I graduated from the University of Missouri-Columbia in 1986 with a Bachelor of  
12       Science degree in Industrial Engineering. I received a Master of Business Administration  
13       degree with an emphasis in Finance from the University of Missouri-Columbia in 1987. I  
14       am a member of the Society of Depreciation Professionals and am a registered  
15       Professional Engineer in the State of Missouri. I have been employed by KCPL or its  
16       affiliates since 1987 in various analytical roles in the areas of Valuation Engineering,  
17       Business Development, and Finance and Structuring as well as my current role in  
18       Business Planning and Regulatory Affairs.

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

3 A: I have not previously testified before the MPSC. I have provided written testimony to the  
4 Kansas Corporation Commission ("KCC") on several occasions.

5 **Q: On what subjects will you be testifying?**

6 A: I will be testifying on Revenue Requirement Schedules and Nuclear Decommissioning  
7 Accrual.

## 8 **I. REVENUE REQUIREMENT SCHEDULES**

### 9 **Purpose and Scope**

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

11 A: The purpose of this portion of my testimony is to describe the revenue requirement  
12 schedules that were used to support the rate increase that KCPL is requesting in this  
13 proceeding.

14 **Q: Were these revenue requirement schedules prepared either by you or under your**  
15 **direction?**

16 A: Yes, they were.

17 **Q: Are these revenue requirement schedules attached to your testimony?**

18 A: Yes, they are attached as Schedule DAF-1 (HC) and are collectively referred to as the  
19 Revenue Requirement Model. I will describe the Revenue Requirement Model schedules  
20 in further detail later in my testimony.

21 **Q: Please describe the process that you used to determine the requested rate increase.**

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

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

12 **Test Year**

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

15 **A:** The schedules included in this filing are based upon an historical test year ending  
16 December 31, 2005, (initially filed with nine (9) months actual and three (3) months  
17 budget data). The test year data will be updated with actual data for the 12 months  
18 ending December 31, 2005 in the update and true-up process of this case.

19 **Adjustments**

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

21 **A:** Yes, there is a listing of the adjustments along with the dollar amount of those  
22 adjustments attached as Schedule DAF-2 (HC) and referred to as the Summary of

1 Adjustments. A listing of the KCPL witnesses who will be sponsoring these adjustments  
2 can be found in attached Schedule DAF-3 (HC).

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

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

19 **Q: Please explain the adjustments to reflect "normal" levels of revenue and expenses?**

20 A: These include adjustments to revenue, fuel expense, and purchased power to reflect levels  
21 that would have occurred if the weather had been "normal" during the test year. Also  
22 included are adjustments to reflect a "normal" level of maintenance at the generating  
23 stations. This is necessary because, for example, turbine maintenance does not occur

1 every year. Thus, an individual generating unit may have large variations in maintenance  
2 from year to year. The adjustments to normalize maintenance reflect the entire cycle of  
3 non-annual maintenance levels.

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

6 A: These adjustments are for changes in the level of revenues, expenses and rate base that  
7 either have happened or are expected to happen by the time of the September 30, 2006  
8 true-up described in the Regulatory Plan Stipulation and Agreement, which the MPSC  
9 approved in Case No. EO-2005-0329 ("Regulatory Plan S&A").

10 **Allocations**

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

12 A: KCPL does not have separate operating systems for its Missouri, Kansas, and firm  
13 wholesale jurisdictions. Instead, it operates a single production and transmission system  
14 that is used to provide service to the retail customers in Missouri and Kansas as well as  
15 the full-requirements firm wholesale customers.

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

17 A: The allocators that were utilized can be classified as "input" allocators or "calculated"  
18 allocators. The input allocators are based on the weather-normalized demand, energy,  
19 and customer information that is described in the testimony of KCPL witness George  
20 McCollister. The calculation of these input allocators is attached to my testimony as  
21 Schedule DAF-4. The calculated allocators are, at their root, based on the Demand,  
22 Energy, and Customer allocators. The calculated allocators are, however, calculated

1 within the Revenue Requirement Model. They are often calculated as combinations of  
2 amounts that have previously been allocated using one or more of the input allocators.

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

4 A: The Demand allocator is a 12-month average of the coincident peak demands for the  
5 Missouri and Kansas retail jurisdictional customers and the firm wholesale FERC  
6 jurisdictional customers.

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

8 A: The Energy allocator is based on the total annual kilowatt-hour usage by the Missouri and  
9 Kansas retail customers and the firm wholesale FERC jurisdictional customers. The  
10 kilowatt-hours that are sold to other utilities on a non-firm basis, often referred to as bulk  
11 power sales or off-system sales, are not part of the calculation of the Energy allocator.

12 The Company's generation and transmission system was built to serve the requirements  
13 of the retail and firm wholesale customers. Thus, it is proper to allocate the full costs of  
14 the system to the retail and firm wholesale customers. However, because the full costs of  
15 the system are being allocated to the retail and firm wholesale customers, the net  
16 operating revenue from the off-system sales is being allocated to the retail and firm  
17 wholesale customers and serves as an offset to the revenue requirement for those  
18 customers.

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

20 A: The Customer allocator is based on the number of customers in the Missouri, Kansas, and  
21 firm wholesale FERC jurisdictions.

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

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

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

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

13 **Q: Please explain how bulk power, or off-system, sales revenues were allocated.**

14 A: The bulk power, or off-system, sales revenues are for the capacity and non-firm energy  
15 sold to other utilities. The revenues from off-system sales were subdivided into four  
16 components for allocation purposes. These components are: (1) the capacity sales  
17 revenues; (2) the transmission revenues associated with and included in the off-system  
18 sales revenues; (3) the cost of sales (e.g., fuel costs) associated with and included in the  
19 off-system sales revenues; and (4) the margin or profit included in the off-system sales  
20 revenues. The capacity and transmission components were allocated using the Demand  
21 allocator. The cost of sales component was allocated using the Energy allocator. The  
22 margin component was allocated on the basis of "unused energy." The Unused Energy  
23 allocator is derived from the Demand and Energy allocators. It is calculated by



1 subtracting the actual energy usage from the "available energy". The available energy is  
2 defined as the average of the 12 coincident peak demands multiplied by the total hours in  
3 the test period. The allocation for all of these off-system sales revenue components is  
4 consistent with the allocation of the costs associated with these sales.

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

6 A: The sales for resale revenues are the revenues from the full-requirements firm wholesale  
7 customers under FERC jurisdiction. These revenues were allocated totally to the FERC  
8 jurisdiction with the exception of the transmission revenues associated with and included  
9 in these revenues. The transmission component was allocated using the Demand  
10 allocator.

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

12 A: The fuel costs were allocated using the Energy allocator. The fuel costs being allocated  
13 include the fuel used to generate off-system sales. As I described earlier, the revenues  
14 from off-system sales that cover the cost of those sales were also allocated using the  
15 Energy allocator so the revenues and the costs associated with those revenues were  
16 allocated on a consistent basis.

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

18 A: The purchased power costs were allocated using the Energy allocator. The purchased  
19 power costs being allocated include the purchased power for resale. As I described  
20 earlier, the revenues from off-system sales that cover the cost of those sales were also  
21 allocated using the Energy allocator so the revenues and the costs associated with those  
22 revenues were allocated on a consistent basis.

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

3 A: The variable production O&M costs were allocated using the Energy allocator. The  
4 variable production O&M costs are primarily those non-fuel costs that are related to fuel.  
5 The rest of the production O&M costs are considered to be fixed and were allocated  
6 using the Demand allocator.

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

8 A: The transmission O&M costs were allocated based on the allocation of the transmission  
9 plant. As I will describe later, the transmission plant was primarily allocated using the  
10 Demand allocator.

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

12 A: The distribution O&M costs were allocated based on the allocation of the distribution  
13 plant. As I will describe later, the distribution plant was primarily allocated based on its  
14 physical location.

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

16 A: The customer accounts expenses were primarily allocated using the Customer allocator.  
17 The exception is that the uncollectible accounts expenses were directly assigned to the  
18 jurisdiction of their origin.

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

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

23 **Q: Please explain how the sales expenses were allocated.**

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

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

5 A: The A&G expenses were allocated using a number of methods depending on the cause of  
6 the costs. The salaries, employee benefit, and injuries and damages expenses were  
7 allocated based on the ratio of the allocated sum of the labor portion of the production,  
8 transmission, distribution, customer, and sales expenses described previously. The  
9 regulatory expenses were directly assigned to the jurisdiction of their origin. The  
10 property insurance expenses were allocated based on the allocation of total plant.  
11 General plant maintenance and fleet expenses were allocated based on the allocation of  
12 the plant with which they are associated. General advertising expenses were allocated  
13 using the Customer allocator, and the remainder of the A&G expenses was allocated  
14 using the Energy allocator.

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

16 A: As I described previously, the depreciation and amortization expenses were adjusted to  
17 reflect the appropriate jurisdictionally approved depreciation rates. The adjusted  
18 depreciation and amortization expenses were then allocated based on the allocation of the  
19 plant with which they are associated.

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

21 A: The interest on customer deposits was directly assigned to the jurisdiction of its origin.

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

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

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

11 A: Currently payable income taxes were not allocated. Instead, the currently payable  
12 income taxes were calculated in the Revenue Requirement Model using the statutory tax  
13 rates for the appropriate jurisdiction and applying them to the taxable income calculated  
14 in the Revenue Requirement Model. The deferred taxes were primarily allocated based  
15 on the allocation of the plant with which they are associated.

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

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

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

1 A: Transmission plant costs were primarily allocated using the Demand allocator. Missouri  
2 Gross AFDC amounts in the transmission plant amounts were allocated directly to  
3 Missouri. In addition, there are some costs included in the transmission plant amounts  
4 that are more appropriately classified, by function, as distribution plant costs. These  
5 amounts were allocated based on their physical location.

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

7 A: Distribution plant costs were primarily allocated based on their physical location. There  
8 are, however, some plant costs included in the distribution plant amounts that are more  
9 appropriately classified, by function, as transmission plant costs. These amounts were  
10 allocated using the Demand allocator.

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

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

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

15 A: Intangible plant is primarily capitalized software. These capitalized software costs were  
16 allocated based on an allocation appropriate for the function of the software.

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

19 A: The reserves for accumulated depreciation and amortization were first adjusted to reflect  
20 the appropriate jurisdictionally-approved historical depreciation and amortization rates.  
21 Then the adjusted amounts were allocated based on the allocation of the plant with which  
22 they are associated.

23 **Q: Please explain how the working capital was allocated.**

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

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

10 A: The regulatory assets were assigned directly to the jurisdiction of their origin.

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

12 A: The accumulated reserve for deferred taxes was first adjusted to reflect the appropriate  
13 jurisdictionally-approved historical depreciation rates and the appropriate statutory tax  
14 rates. The accumulated reserve for deferred taxes was then primarily allocated based on  
15 the allocation of plant with which it was associated. However, deferred tax reserve  
16 amounts that are associated with regulatory assets and liabilities were assigned directly to  
17 their jurisdiction of origin.

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

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

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

1 A: The method of allocation is critical first to ensure that the rates charged to each  
2 jurisdiction of customers reflect the full cost of serving those customers but not the cost  
3 of serving customers in other jurisdictions. Secondly, the method of allocation must  
4 allow the Company the opportunity to recover fully its prudent costs of serving those  
5 customers. If the sum of the allocation factors allowed in each jurisdiction do not equal  
6 100%, then the Company is unable to recover its prudent cost of service and return on  
7 rate base.

8 Q: Have you applied the allocations, which you have described, consistently to the  
9 Missouri, Kansas, and FERC jurisdictions?

10 A: Yes, I have.

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

12 Q: Please describe the Revenue Requirement Model.

13 A: The Revenue Requirement Model consists of multiple Excel-based spreadsheets which  
14 reflect a consistent format of unadjusted and adjusted system financial information and  
15 which result in allocated Missouri jurisdictional rate base, operating income and rate of  
16 return. I will discuss both the schedules and format later in my testimony. Collectively,  
17 we refer to this model and its underlying schedules as the "Revenue Requirement  
18 Model".

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

20 A: The following schedules are included in the Revenue Requirement Model:

- 21       ▪ SCHEDULE 1 – SUMMARY OF OPERATING INCOME AND RATE BASE;
- 22       ▪ SCHEDULE 2 – ALLOCATION OF REVENUES;

- 1       ▪ SCHEDULE 4 – ALLOCATION OF OPERATIONS & MAINTENANCE
- 2       EXPENSE;
- 3       ▪ SCHEDULE 5 – ALLOCATION OF DEPRECIATION EXPENSES &
- 4       AMORTIZATIONS;
- 5       ▪ SCHEDULE 6 – ALLOCATION OF TAXES OTHER THAN INCOME TAXES;
- 6       ▪ SCHEDULE 7 – ALLOCATION OF CURRENT & DEFERRED INCOME
- 7       TAXES;
- 8       ▪ SCHEDULE 8 – ALLOCATION OF ACCUMULATED DEFERRED TAXES;
- 9       ▪ SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT IN SERVICE;
- 10      ▪ SCHEDULE 12 – ALLOCATION OF ACCUMULATED DEPRECIATION &
- 11      AMORTIZATION;
- 12      ▪ SCHEDULE 15 – ALLOCATION OF WORKING CAPITAL;
- 13      ▪ SCHEDULE 16 – CASH WORKING CAPITAL;
- 14      ▪ SCHEDULE 18 – ALLOCATION OF SALARIES AND WAGES;
- 15      ▪ ALLOCATORS;
- 16      ▪ MISC % - MISCELLANEOUS PERCENTS;
- 17      ▪ CWC% - CASH WORKING CAPITAL PERCENTS; and
- 18      ▪ DEPR % - JURISDICTIONAL DEPRECIATION RATES

19   **Q:   Please describe the purpose of SCHEDULE 1 - SUMMARY OF OPERATING**  
20   **INCOME AND RATE BASE.**

21   **A:   SCHEDULE 1 presents the overall summary of Net Electric Operating Income, including**  
22   **the major components of operating revenue and operating expenses. It also shows Rate**  
23   **Base, including a summary of the major components of net plant and line item detail for**



1 other positive and negative rate base items. Finally, it shows the calculated Rate of  
2 Return and Return on Equity for the SYSTEM TOTAL, ADJUSTED TOTAL,  
3 MISSOURI JURISDICTION and PROFORMA JURISDICTION columns.

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

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

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

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

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

14 A: SCHEDULE 5 presents annualized depreciation and amortization expense by plant sub-  
15 account. The annualized depreciation expense amounts, and most amortization expense  
16 amounts, were calculated by applying jurisdictional depreciation/amortization rates to  
17 adjusted plant in service balances shown on SCHEDULE 11. The jurisdictional rates  
18 were approved in the rate order approving the Regulatory Plan S&A and are shown on  
19 Schedule DEPR %. The SYSTEM TOTAL column reflects depreciation expense  
20 calculated for financial reporting purposes using blended jurisdictional rates from  
21 Missouri, Kansas and FERC. The adjustments shown on SCHEDULE 5 include those  
22 necessary to adjust from the financial blended depreciation/amortization expense to

1 annualized depreciation/amortization expense based on the September 30, 2006 plant in  
2 service balances and the jurisdictional depreciation/amortization rates.

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

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

7 **Q: What is the purpose of SCHEDULE 7 – ALLOCATION OF CURRENT &**  
8 **DEFERRED INCOME TAXES?**

9 A: SCHEDULE 7 presents both the calculation of currently payable income taxes and the  
10 deferred income tax and investment tax credit amortization included in cost of service.  
11 This schedule is further discussed in the direct testimony of Mr. Burright.

12 **Q: What is the purpose of SCHEDULE 8 – ALLOCATION OF ACCUMULATED**  
13 **DEFERRED TAXES?**

14 A: SCHEDULE 8 presents the detail of Deferred Income Tax Reserve assets and liabilities  
15 related to rate base items, calculated on a jurisdictional basis. This schedule is further  
16 discussed in the direct testimony of Mr. Burright.

17 **Q: What is the purpose of SCHEDULE 11 – ALLOCATION OF ELECTRIC PLANT**  
18 **IN SERVICE?**

19 A: SCHEDULE 11 presents the detail of Electric Plant in Service after adjusting the  
20 amounts reflected in the financial statements for jurisdictional differences. Although  
21 some of the detail is provided only at the FERC plant account level, most of the accounts  
22 are further subdivided to allow for the application of different allocation factors to  
23 portions of the account balance. The accounts are also subdivided when necessary to

1 facilitate use of different depreciation rates for different portions of the account as  
2 required to annualize depreciation expense.

3 **Q: What is the purpose of SCHEDULE 12 – ALLOCATION OF ACCUMULATED**  
4 **DEPRECIATION?**

5 **A:** SCHEDULE 12 presents the detail of Accumulated Reserve for Depreciation by FERC  
6 plant account as if jurisdictional depreciation/amortization rates had been applied  
7 throughout time to total company Plant in Service expressed on a jurisdictional basis.  
8 Where necessary, the FERC plant accounts are further subdivided to allow for the  
9 application of different allocation factors to portions of the account balance.

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

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

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

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

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

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

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

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

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

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

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

14 A: CWC% presents the calculation of lead/lag factors resulting from revenue lead/lags and  
15 expense lead/lags for various payment and revenue categories. These factors are used on  
16 SCHEDULE 16 for the calculation of Cash Working Capital. The development of the  
17 revenue and expense lags is discussed in the direct testimony of KCPL witness Ms.  
18 Davidson.

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

20 A: The DEPR% schedule reflects the jurisdictional depreciation/amortization rates approved  
21 in the order approving the Regulatory Plan S&A. These rates are applied to Plant in  
22 Service balances shown on SCHEDULE 11 to derive the annualized  
23 depreciation/amortization expense shown on SCHEDULE 5.

**Format of Schedules**

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

**A: The following columns are reflected on each schedule:**

- LINE NO;
- ACCT NO;
- DESCRIPTION;
- ALLOCATION BASIS;
- SYSTEM TOTAL, COL 601;
- ADJUSTMENTS, COL 602;
- ADJUSTED TOTAL, COL 603;
- MISSOURI JURISDICTION, COL 604;
- PROFORMA ADJUSTMENTS, COL 605; and
- PROFORMA JURISDICTION, COL 606

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

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

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

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

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

**A: DESCRIPTION is the description of line.**

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

**A: For amounts carried forward from another schedule, as indicated by a "TSFR" cross-reference, this column reflects the schedule/line number from which the amount was transferred. For input amounts, this column reflects the allocation factor by which the**

1 "ADJUSTED TOTAL, COL. 603" amount is allocated between jurisdictions. The  
2 allocation factors are presented on the schedule titled "ALLOCATORS."

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

4 A: SYSTEM TOTAL, COL 601 reflects the amounts recorded on the financial books for the  
5 period January through September 2005 and the amounts projected to be recorded for the  
6 period October through December 2005.

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

8 A: ADJUSTMENTS, COL 602 reflects the sum of the net adjustments made to each line  
9 required to: (1) adjust the amount shown in SYSTEM TOTAL, COL 601 to a 100%  
10 jurisdictional basis; (2) reflect "normal" levels of revenue and expenses that would have  
11 occurred during a year with normal weather, etc.; or (3) reflect known and measurable  
12 changes through September 2006, including the tax impact of interest synchronization.

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

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

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

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

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

20 A: PROFORMA ADJUSTMENTS, COL 605 reflects the proforma jurisdictional revenue  
21 increase requested along with the associated jurisdictional adjustments for bad debt  
22 expense, income and other taxes, and the impact on cash working capital.

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

1 A: PROFORMA JURISDICTION, COL. 606 – Reflects the sum of COL 604 and COL 605.

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

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

8 Q: Is there further detailed breakdown of the amounts reflected in the  
9 “ADJUSTMENTS, COL 602” column?

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

14 **Summary of Adjustments**

15 Q: What is the purpose of SUMMARY OF ADJUSTMENTS?

16 A: The SUMMARY OF ADJUSTMENTS attached as Schedule DAF-2 (HC), presents a  
17 listing of all adjustments to the 2005 test year. The adjustments are organized and  
18 subtotaled by the lines reflected on SCHEDULE 1, SUMMARY OF OPERATING  
19 INCOME AND RATE BASE. Various KCPL witnesses will support, in their direct  
20 testimony, the need for each of the adjustments. A listing of these witnesses is included  
21 in Schedule DAF-3 (HC).

22 Q: Are you sponsoring any of the adjustments listed in the Schedule DAF-2 (HC)?

1 A: Yes, I am sponsoring Adj-1, Adj-2, Adj-3, Adj-4, Adj-10, Adj-12, Adj-13, Adj-14, Adj-  
2 16, and Adj-19. These are the adjustments that are used to reflect the Company's  
3 financial data on a 100% Missouri basis. The purpose of each of these adjustments is  
4 described below as well as in Schedule DAF-2 (HC).

- 5       ▪ Adj-1 - Remove Missouri gross receipts tax from revenues. Remove Missouri  
6       gross receipts tax from other tax expense.
- 7       ▪ Adj-2 - Adjust amortization of 2002 deferred ice storm costs as if 100% had been  
8       deferred rather than just the Missouri jurisdictional portion.
- 9       ▪ Adj-3 - Adjust disallowed Wolf Creek plant to 100% Missouri jurisdictional  
10      basis.
- 11      ▪ Adj-4 - Move bad debt expense above the line.
- 12      ▪ Adj-10 - Transfer Interest on Customer Deposits above the line.
- 13      ▪ Adj-12 - Adjust book depreciation and amortization expense to Missouri basis  
14      depreciation/amortization using Missouri jurisdictional depreciation rates.
- 15      ▪ Adj-13 - Adjust book accumulated reserve for depreciation/ amortization to  
16      Missouri basis.
- 17      ▪ Adj-14 - Adjust deferred income tax reserves to Missouri basis.
- 18      ▪ Adj-16 - \*\* [REDACTED]  
19      [REDACTED] \*\*
- 20      ▪ Adj-19 - Reverse book current and deferred income tax expense (provision and  
21      amortization) and replace with Missouri jurisdictional current and deferred  
22      income tax expense as calculated on Schedule 7.

23 Q: Are you sponsoring any other adjustments?



1 A: Yes, I am sponsoring Adj-44, which adjusts the Wolf Creek decommissioning accrual  
2 amount. I will discuss this adjustment in greater detail later in my testimony. I am also  
3 sponsoring Adj-97, which reverses the depreciation expense impact of Adj-12, and Adj-  
4 98, which annualizes depreciation expense and which is described in my previous  
5 discussion of Schedule 5. Additionally, I am sponsoring Adj-99, which adjusts taxable  
6 income and the resulting income and other tax expense included in cost of service for the  
7 synchronized interest expense calculated using the rate base and weighted cost of debt  
8 assumptions in the Revenue Requirement Model.

9 **Class Cost of Service**

10 **Q: Did you prepare similar revenue requirement schedules to those described**  
11 **previously for the Class Cost of Service Study?**

12 A: Yes, I prepared a similar group of jurisdictional schedules for the Class Cost of Service  
13 Study. However, the schedules for the Class Cost of Service Study were prepared using  
14 financial amounts for the 12 months ending September 30, 2005 consistent with the  
15 requirements listed in Appendix I of the Regulatory Plan S&A. The allocated  
16 jurisdictional amounts from MISSOURI JURISDICTION, COL 604 were the beginning  
17 point for the Class Cost of Service analysis. COL 604 reflects the Missouri jurisdictional  
18 amounts after appropriate allocation factors were applied to the adjusted system total.  
19 The Class Cost of Service Study is being discussed in the direct testimony of KCPL  
20 witness Lois Liechti.

21 **Q: What adjustments were applied to arrive at the adjusted system total for the Class**  
22 **Cost of Service?**

1 A: Similar adjustments to Adj-1, Adj-2, Adj-3, Adj-4, Adj-10, Adj-12, Adj-13, Adj-14, Adj-  
2 16, Adj-19, Adj-97, Adj-98 and Adj-99 that I previously described were applied to arrive  
3 at the adjusted system total amounts for the Class Cost of Service, except that they were  
4 based on 12 months ended September 30, 2005. Additionally, adjustments were made to  
5 weather-normalize retail revenues for that period along with associated adjustments to  
6 fuel costs, bulk power sales and purchased power expense.

7 Q: Does that conclude this portion of your testimony?

8 A: Yes, it does.

9 Q: Are there any other subjects on which you will testify?

10 A: Yes, I will now discuss the development of the nuclear decommissioning accrual.

## 11 II. NUCLEAR DECOMMISSIONING ACCRUAL

### 12 Purpose & Recommendation

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

14 A: The purpose of this portion my testimony is to recommend a funding level for the  
15 Missouri jurisdictional component of KCPL's trust fund for the decommissioning of the  
16 Wolf Creek Nuclear Generating Station ("Wolf Creek").

17 Q: Please summarize your recommendation regarding the appropriate funding level  
18 for the Missouri jurisdictional component of KCPL's trust fund for the  
19 decommissioning of Wolf Creek.

20 A: I am recommending that the annual funding level for the Missouri jurisdictional  
21 component of KCPL's trust fund for the decommissioning of Wolf Creek be set at  
22 \$1,281,264 as shown in attached Schedule DAF-5. This funding level will begin in 2007

1 and will continue at the same level through the first quarter of 2045 unless the funding  
2 level is changed in a future proceeding before the MPSC.

3 **Q: How does your recommended funding level compare to the existing funding level?**

4 A: The existing annual funding level for the Missouri jurisdictional component of KCPL's  
5 decommissioning trust fund is \$2,303,856. The recommended annual funding level of  
6 \$1,281,264 is \$1,022,592 less than the existing annual funding level. This reduction in  
7 the funding level is reflected as part of Adjustment 44 as shown in my Schedule DAF-2  
8 (HC).

9 **Q: Please outline the assumptions that were used to arrive at the appropriate accrual**  
10 **level.**

11 A: The following factors must be considered in the determination of an appropriate accrual  
12 level.

- 13       ▪ Decommissioning Cost Estimate;
- 14       ▪ Decommissioning Cost Escalation Rate;
- 15       ▪ Decommissioning Cost Timing;
- 16       ▪ Remaining Life of the Fund;
- 17       ▪ KCPL's Ownership Percentage;
- 18       ▪ Missouri Jurisdictional Allocation Factor;
- 19       ▪ Trust Fund Investment Mix;
- 20       ▪ Trust Fund Management Fees;
- 21       ▪ Taxes on Fund Earnings;
- 22       ▪ Earnings on Fund Investments;
- 23       ▪ Current Trust Fund Balance;

- 1                   ▪ Accrual Escalation Methodology; and
- 2                   ▪ IRS Tax Qualification of the Trust.

### 3   **Decommissioning Cost Estimate**

4   **Q:    What decommissioning cost estimate was used in the determination of the accrual**  
5           **level and what was the basis for the cost estimate?**

6   **A:    A decommissioning cost estimate of \$517,601,292 in 2005 dollars was used. This cost**  
7           **estimate was based on a study dated August 2005 performed by TLG Services, Inc.**  
8           **("TLG"). TLG is a recognized industry leader in the area of nuclear decommissioning**  
9           **cost analysis. The \$517,601,292 cost estimate is based on the immediate dismantlement**  
10          **and site restoration alternative for decommissioning. The TLG study was filed with the**  
11          **MPSC on August 30, 2005.**

### 12   **Decommissioning Cost Escalation Rate**

13   **Q:    What decommissioning cost escalation rate did you use in the determination of the**  
14          **accrual level?**

15   **A:    I used a cost escalation rate of 4.40% per year to escalate the 2005 decommissioning cost**  
16          **estimate of \$517,601,292 from 2005 dollars to the appropriate year dollars for when the**  
17          **decommissioning costs will occur.**

18   **Q:    What index or formula was the basis for your recommended cost escalation rate?**

19   **A:    There are a number of indices like the Consumer Price Index ("CPI") or the Gross**  
20          **Domestic Product ("GDP") Deflator that are often used to measure changes in prices or**  
21          **inflation. Unfortunately, none of these indices specifically relates to inflation in nuclear**  
22          **decommissioning costs. The Nuclear Regulatory Commission ("NRC"), however, has**  
23          **identified three main cost drivers (labor cost, energy cost, and burial cost) in nuclear**

1 decommissioning costs and has incorporated these into a formula for escalating nuclear  
2 decommissioning costs. The NRC uses its formula to estimate current year  
3 decommissioning costs by escalating a 1986 generic reference reactor decommissioning  
4 cost estimate. I used the NRC formula to develop a future nuclear decommissioning cost  
5 escalation rate for escalating the 2005 cost estimate.

6 **Q: Please describe the NRC Formula.**

7 A: The NRC Cost Adjustment Formula can be found in *NUREG-1307, Revision 11, "Report*  
8 *on Waste Burial Charges – Changes in Decommissioning Waste Disposal Costs at Low-*  
9 *Level Waste Burial Facilities."* The NRC Cost Adjustment Formula is:

$$\text{Estimated Cost in Current Year} = [\text{1986 \$ Cost}] * [65\% L_x + 13\% E_x + 22\% B_x]$$

11 Where:

12  $L_x$  = Labor Cost Escalation from January 1986 to Current Year

13  $E_x$  = Energy Cost Escalation from January 1986 to Current Year

14  $B_x$  = Burial Cost Escalation from January 1986 to Current Year

15 In addition, the Energy Cost Escalation ( $E_x$ ) is a weighted average of two components,  
16 namely, Industrial Electric Power ( $P_x$ ) and Light Fuel Oil ( $F_x$ ). The formula for  $E_x$  is:

$$E_x = 58\% P_x + 42\% F_x$$

18 I adapted this NRC Cost Adjustment Formula to escalate the 2005 TLG Wolf Creek  
19 decommissioning cost estimate to the appropriate year dollars for when the  
20 decommissioning costs will occur.

21 **Q: What was your source for the Labor and Energy components of the NRC Formula?**

22 A: I utilized a long range forecast published by Global Insight titled, *The U.S Economy, The*  
23 *30-Year Focus, Fourth-Quarter 2005*, as the source for the cost escalation estimates for

1 the Labor and Energy components of the adapted NRC formula. Global Insight is a well-  
2 known and respected source of economic forecasts, and its *30-Year Focus* contains  
3 projections for numerous indices including the Labor and Energy components of the  
4 NRC Formula. Global Insight's forecast typically contains four scenarios: Trend,  
5 Cyclical, Optimistic, and Pessimistic. The Trend scenario is the baseline forecast and is  
6 the scenario that I utilized as the basis for the inflation estimates. The Global Insight  
7 forecast includes projections for future years through 2035. I utilized the 2035 figures as  
8 a proxy for the years 2036 through 2049 in order to develop projections through the  
9 midpoint of decommissioning.

10 **Q: How did you estimate the burial cost escalation rate?**

11 A: Unfortunately, the Global Insight forecast does not include a projection of burial costs.  
12 *NUREG-1307, Revision 11*, however, contains some historical indices for burial costs at  
13 the Washington and South Carolina low-level waste storage sites. While neither of the  
14 storage sites will be available to accept low-level waste from Wolf Creek after 2008, the  
15 historical burial cost indices for these sites can serve as reasonable proxies for future  
16 burial cost escalation at other sites.

17 **Q: Please describe the results of your analysis for the NRC Formula.**

18 A: For the Labor and Energy components I calculated the geometric mean of the Global  
19 Insight projections for 2005 through 2049 and used these geometric means in the NRC  
20 formula. For the Burial component I calculated the geometric means for 1995 through  
21 2004 (PWR/Compact/Direct Disposal) for the Washington and South Carolina sites,  
22 respectively, and averaged the geometric means for the two sites. The results for the  
23 various components of the NRC formula are:

1	Labor ( $L_x$ )	3.7%
2	Energy ( $E_x$ )    Electricity ( $P_x$ )	2.1%
3	Fuel Oil ( $F_x$ )	0.7%
4	Burial ( $B_x$ )	8.1%

5        The resulting nuclear decommissioning cost escalation estimate calculated by plugging  
6        the figures above into the NRC formula is 4.40%. The calculation is shown below:

7        
$$\text{NRC Rate} = 65\% L_x + 13\% E_x + 22\% B_x$$

8        
$$\text{NRC Rate} = 65\% L_x + 13\% * (58\% P_x + 42\% F_x) + 22\% B_x$$

9        
$$\text{NRC Rate} = [65\% * 3.7\%] + [13\% * ((58\% * 2.1\%) + (42\% * 0.7\%))] + [22\% * 8.1\%]$$

10       
$$\text{NRC Rate} = 4.40\%$$

11       **Decommissioning Cost Timing**

12       **Q:    What is the assumed timing of the decommissioning costs?**

13       **A:**    The 2005 TLG Wolf Creek decommissioning study shows a schedule of  
14       decommissioning costs beginning in 2025 and continuing through 2033. This cost  
15       schedule is based on the assumption that decommissioning occurs at the expiration of  
16       Wolf Creek's current operating license in 2025. For purposes of this analysis, however,  
17       it is assumed that Wolf Creek Nuclear Operating Corporation ("WCNOC") will apply for  
18       and receive from the NRC a 20-year license extension for Wolf Creek. WCNOC has  
19       submitted to the NRC a letter indicating its intent to apply for a license extension in 2006.  
20       If WCNOC does make the application in 2006, as expected, the NRC could rule on the  
21       extension in 2008. If all goes as planned and the license is extended 20 years, the  
22       decommissioning schedule would be assumed to begin in 2045 and continue through  
23       2053.

**1 Remaining Life of the Fund**

**2 Q: What is the remaining life of the trust fund?**

**3 A:** Accruals for the trust fund will continue until Wolf Creek's operating license expires. As  
**4** I noted previously, for the purposes of this analysis, it is assumed that Wolf Creek will be  
**5** granted a 20-year license extension. The extended operating license, thus, would expire  
**6** in 2045. The remaining investments in the fund, however, will continue to generate  
**7** earnings throughout the decommissioning process until 2053 when decommissioning is  
**8** complete and all funds are exhausted.

**9 KCPL's Ownership Percentage**

**10 Q: What is KCPL's ownership percentage in Wolf Creek?**

**11 A:** KCPL owns 47% of Wolf Creek.

**12 Missouri Jurisdictional Allocation Factor**

**13 Q: What Missouri jurisdictional allocation factor did you use in the determination of**  
**14 the accrual level?**

**15 A:** I used a Missouri jurisdictional allocation factor of 55.96% in the accrual calculation.

**16 Q: What is basis for the Missouri jurisdictional allocation factor?**

**17 A:** Because of the unique nature of the decommissioning funding, the appropriate  
**18** jurisdictional allocation factor is the weighted average of the jurisdictional demand  
**19** allocation factors applicable to the jurisdiction in question throughout the entire life of  
**20** Wolf Creek, both historical and future. The weather-normalized jurisdictional demand  
**21** allocation factor used elsewhere in this case was used as a proxy for future jurisdictional  
**22** demand allocation factors.

**23 Trust Fund Investment Mix**



1   **Q:   What trust fund investment mix did you use in the determination of the accrual**  
2       **level?**

3   **A:**   I used an assumed investment mix of 45% corporate equities and 55% fixed income. The  
4       55% fixed income is made up of 30% corporate bonds, 10% long-term government  
5       bonds, 15% intermediate-term government bonds, and 0% treasury bills. This mix is  
6       consistent with the investment guidelines agreed to by KCPL and the Fund Manager.  
7       These investment guidelines, in the view of KCPL, and of the Fund Manager, provide for  
8       a portfolio that maintains an appropriate balance between minimizing risk and  
9       maximizing return. I have assumed that this investment mix will remain in place until  
10      2025. After 2025, I have gradually shifted the investment mix described above to one at  
11      the start of decommissioning in 2045 that consists of 10% corporate equities,  
12      10% corporate bonds, 10% long-term government bonds, 20% intermediate-term  
13      government bonds, and 50% treasury bills. During the period of decommissioning,  
14      2045-2053, I have gradually shifted the investment mix to consist of 100% treasury bills.  
15      These shifts in the investment mix were intended to provide for a portfolio that minimizes  
16      the risk of loss and improves the liquidity of the fund as the need for the  
17      decommissioning funds approaches and occurs.

18   **Q:   Do KCPL and the Fund Manager periodically monitor and review the**  
19       **appropriateness of the investment guidelines?**

20   **A:**   Yes, and these reviews will continue to occur as time goes on and circumstances change.  
21       For instance, in the past the investment guidelines were altered in order to facilitate the  
22       fund's move out of municipal bonds when a change in the tax rate on the fund earnings  
23       reduced the relative attractiveness of municipal bonds. Future changes in the investment

1 guidelines might occur when the expected outcome, either positive or negative, of license  
2 extension process becomes more certain.

3 **Trust Fund Management Fees**

4 **Q: What are the estimated trust fund management fees?**

5 A: The trust fund management fees consist of a fixed fee of \$35,000 per year plus a variable  
6 fee of 21 basis points based on the market value of the fund. The fixed fee component  
7 can be converted to a percentage by dividing the Missouri portion of the annual fixed fee  
8 by the estimated average trust fund balance over the remaining life of the fund. This  
9 yields an average annual fixed fee of one (1) basis point that, when added to the variable  
10 fee of 21 basis points, results in a total fee of 22 basis points.

11 **Taxes on Fund Earnings**

12 **Q: What are the assumed taxes on the fund earnings?**

13 A: The treasuries, government bonds, corporate bonds, and corporate equities in the trust  
14 fund are subject to Federal tax at a rate of 20% and are not subject to State tax. Any  
15 municipal bonds in the trust would be subject to neither Federal nor State taxes.

16 **Earnings on Fund Investments**

17 **Q: What trust earnings rate did you assume in the determination of the accrual level?**

18 A: I calculated an assumed trust fund earnings rate at the initial investment mix described  
19 above to be 6.48% after the taxes and fees also described above. The components of this  
20 calculation are shown below.

	<u>Investment Mix</u>	<u>Return After Fees &amp; Taxes</u>
21 Corporate Equities	45%	8.94%
22 Corporate Bonds	30%	4.66%

1	Long-Term Govt Bonds	10%	4.30%
2	Int-Term Govt Bonds	15%	4.18%
3	US Treasury Bills	<u>0%</u>	<u>2.82%</u>
4	Total	<u>100%</u>	<u>6.48%</u>

5 **Q: What was the source for your trust fund earnings rate assumptions?**

6 A: I utilized the historical total return data published by Ibbotson Associates titled, *Stocks,*  
7 *Bonds, Bills, and Inflation (SBBI) Valuation Edition 2005 Yearbook*, as the source for my  
8 analysis of the expected return for the various investment instruments in the portfolio.  
9 Ibbotson Associates is a well-known and respected source for historical investment return  
10 data. The 2005 Ibbotson Yearbook contains return data for the years 1926 to 2004. I  
11 calculated both arithmetic and geometric means for the all of the available data. The  
12 returns that I assumed for the various investment instruments were the average of the  
13 results of those 1926-2004 arithmetic and geometric mean calculations. In addition, I  
14 analyzed 20-, 30-, 40-, and 50-year moving averages of the data as a way to check the  
15 reasonableness of my assumed returns. Based on these analyses, I determined that my  
16 return assumptions for the various investment instruments provided reasonable  
17 expectations of long-term future returns.

18 **Q: Does the NRC provide any guidance on what it expects future earnings levels to be**  
19 **on decommissioning trust funds?**

20 A: Yes, the NRC has an assumption for a "real" rate of return on future trust earnings that it  
21 uses in its minimum funding calculation. The NRC requires nuclear unit operators to file  
22 a minimum funding calculation biennially in order to provide assurance that adequate  
23 funds will be available at license expiration to decontaminate the unit.

1 Q: What is the NRC's "real" rate of return assumption, and how does it compare to the  
2 future earnings rate that you have assumed?

3 A: The NRC's "real" rate of return assumption is 2%. My 6.48% earnings rate assumption  
4 on the initial investment mix, less my 4.40% decommissioning cost escalation rate  
5 assumption, produces an approximate "real" rate of return of 2.08%, which is reasonably  
6 close to the NRC's 2% assumption.

7 **Current Trust Fund Balance**

8 Q: What was the Missouri jurisdictional trust fund balance at the end of 2005?

9 A: The market value of the Missouri jurisdictional portion of the KCPL's decommissioning  
10 trust fund at the end of 2005 was \$62,661,000. The balance is \$63,236,964 if you add the  
11 January 2006 deposit for the fourth-quarter 2005 accruals. This end-of-2005 balance  
12 includes \$5,225,868 of unrealized net gain. Assuming an effective tax rate of 20%, the  
13 tax on the unrealized net gain would be \$1,045,174. Thus, the net after-tax market value  
14 of the Missouri jurisdictional portion of the trust would be \$62,191,790.

15 **Accrual Escalation Methodology**

16 Q: What accrual escalation methodology was used in the determination of the accrual  
17 level?

18 A: A level annual amount of funding is assumed.

19 **IRS Tax Qualification of the Trust**

20 Q: What is meant by the term "tax qualification" as it relates to nuclear  
21 decommissioning trust funds?

22 A: A "tax-qualified" nuclear decommissioning trust fund is a fund that meets certain criteria  
23 as defined in Section 468A of the Internal Revenue Code ("Section 468A"). Tax-

1 qualified nuclear decommissioning trust funds are afforded favorable tax treatment as  
2 compared to non-qualified funds. There are two main tax advantages provided by a tax-  
3 qualified fund. The first is that deposits made into the trust fund can be treated as  
4 current-year tax deductions. The second is that earnings on the investments in the trust  
5 fund are taxed at an applicable federal tax rate of 20% as compared to a 35% federal tax  
6 rate on earnings in a non-qualified fund.

7 **Q: Did the Energy Policy Act of 2005 include any modifications to the special rules for**  
8 **nuclear decommissioning and Section 468A?**

9 **A:** Yes, the Energy Policy Act of 2005 included a number of modifications to the special  
10 rules for nuclear decommissioning. Among the modifications were amendments to  
11 Section 468A which governs the tax qualification of nuclear decommissioning trust  
12 funds. These amendments are effective for taxable years beginning after December 31,  
13 2005.

14 **Q: What were the requirements for tax qualification under Section 468A prior to the**  
15 **changes resulting from the Energy Policy Act of 2005?**

16 **A:** In order to ensure the continued tax qualification of the fund, any change in the funding  
17 levels had to be filed with and approved by the Internal Revenue Service ("IRS"). The  
18 IRS required a statement in an order of the state commission (a) approving the schedule  
19 of decommissioning cost accruals; (b) finding that the decommissioning cost accruals  
20 were included in cost of service and were included in rates for ratemaking purposes; and  
21 (c) finding that the earnings rate assumed for the trust takes into consideration the tax rate  
22 change and the removal of the investment restrictions resulting from the Energy Policy  
23 Act of 1992.

1 Q: How have the requirements for tax qualification changed as a result of the changes  
2 to Section 468A?

3 A: There is no longer a cost of service requirement for tax-qualified funds. Previously,  
4 deposits into a tax-qualified fund were limited by the amount included in cost of service  
5 for ratemaking purposes so long as that amount did not provide greater than level funding  
6 (i.e., not front-loaded). Regarding the allowed level of funding into a tax-qualified fund,  
7 the revised Section 468A only states that "the amount which a taxpayer may pay into the  
8 Fund for any taxable year shall not exceed the ruling amount applicable to such taxable  
9 year."

10 Q: What was the rationale for the elimination of the cost of service requirement?

11 A: The cost of service requirement was primarily eliminated to allow nuclear owners in  
12 states that now have deregulated generation to maintain the tax-qualified status of their  
13 trust funds in the absence of cost of service-based regulation.

14 Q: How will the IRS determine the allowable level of funding to a tax-qualified fund if  
15 it no longer has a state commission-ordered cost of service amount for  
16 decommissioning funding upon which to rely?

17 A: Because the elimination of the cost of service requirement has only recently become  
18 effective it is not yet evident how the IRS will rule when it does not have state  
19 commission-ordered funding amount.

20 Q: Given the elimination of the cost of service requirement for tax-qualification of the  
21 fund, what language would you request that the MPSC put in its order regarding  
22 the amount of decommissioning funding in cost of service for ratemaking purposes?

1 A: KCPL respectfully requests that the MPSC use the same language in the order approving  
2 the decommissioning funding level that was required prior to the changes to  
3 Section 468A. Because of the uncertainty at this time regarding potential IRS treatment,  
4 use of the prior Section 468A language provides the greatest assurance of continued tax-  
5 qualified decommissioning funding.

6 **Other Issues**

7 **Q: Are there any other issues that you would like to address regarding the funding for**  
8 **the decommissioning of Wolf Creek?**

9 A: Yes, I would like to emphasize that this analysis of the funding level is based on the  
10 assumption that Wolf Creek will be granted a license extension. If, for whatever reason,  
11 Wolf Creek does not receive a license extension, then the required annual funding level  
12 will increase dramatically from what I have recommended here. It is important to  
13 remember that the main objective of the nuclear decommissioning trust fund is to provide  
14 assurance that an adequate funds are available to accomplish decommissioning activities  
15 at the time they are needed. The decommissioning funds are segregated and can only be  
16 used for decommissioning expenses. It is thus in all parties' best interest to ensure that  
17 there is an adequate level decommissioning funding. It is especially important that the  
18 funding levels be kept at least at the level that I have recommended in this testimony until  
19 such time that Wolf Creek has an approved license extension from the NRC.

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

21 A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI


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

AFFIDAVIT OF DON A. FRERKING

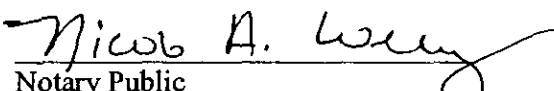
STATE OF MISSOURI )  
 ) ss  
COUNTY OF JACKSON )

Don A. Frerking, being first duly sworn on his oath, states:

1. My name is Don A. Frerking. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Regulatory Analyst.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Kansas City Power & Light Company consisting of thirty-eight (38) pages and Schedules DAF-1 through DAF-5, all of which having been prepared in written form for introduction into evidence in the above-captioned docket.
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
Don A. Frerking

Subscribed and sworn before me this 27<sup>th</sup> day of January 2006.

  
Notary Public

My commission expires: Feb. 4, 2007

NICOLE A. WEHRY  
Notary Public - Notary Seal  
STATE OF MISSOURI  
Jackson County  
My Commission Expires: Feb. 4, 2007



KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE						11.46%	
1-010		RETAIL SALES	TSFR 2-014	926,791,547	(39,419,987)	887,371,560	487,014,351	55,800,000	542,814,351
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	14,246,869	(1,170,013)	13,076,856	7,295,668	0	7,295,668
1-012		BULK POWER SALES	TSFR 2-039	206,050,184	(28,954,395)	177,095,789	92,029,203	0	92,029,203
1-013		SALES FOR RESALE	TSFR 2-044	4,412,274	34,576	4,446,850	50,021	0	50,021
1-014		TOTAL OPERATING REVENUE		1,151,500,873	(69,509,819)	1,081,991,054	588,389,242	55,800,000	642,189,242
1-015									
1-016		OPERATING EXPENSES							
1-017	401	FUEL	TSFR 4-388	212,369,529	4,498,078	216,867,608	123,577,118	0	123,577,118
1-018	401	PURCHASED POWER	TSFR 4-390	66,486,893	642,538	67,129,431	38,035,301	0	38,035,301
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-392	352,077,237	54,631,396	406,708,634	218,331,998	320,236	218,652,234
1-020	403	DEPRECIATION EXPENSE	TSFR 5-156	143,689,791	(12,959,566)	130,730,224	70,546,006	0	70,546,006
1-021	404 -407	AMORTIZATION EXPENSE	TSFR 5-179	8,850,929	42,590	8,893,519	4,720,008	0	4,720,008
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	483,950	483,950	483,950	0	483,950
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	74,815	74,815	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	105,096,094	(33,774,657)	71,321,437	38,386,337	343,883	38,730,219
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-101	61,691,937	(25,092,348)	36,599,589	17,250,042	21,185,677	38,435,720
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		950,062,410	(11,453,204)	938,609,206	511,330,761	21,849,796	533,180,557
1-028									
1-029		NET ELECTRIC OPERATING INCOME		201,438,463	(58,056,815)	143,381,648	75,056,481	33,950,204	109,008,685
1-030									
1-031		RATE BASE							
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-347	4,892,811,486	235,290,838	5,128,102,124	2,776,505,877	0	2,776,505,877
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-166	2,293,126,366	(16,443,830)	2,276,682,536	1,262,918,031	0	1,262,918,031
1-034		NET PLANT		2,599,685,120	251,734,468	2,851,419,588	1,513,587,846	0	1,513,587,846
1-035		PLUS:							
1-036		WORKING CAPITAL	TSFR 15-043	52,011,294	18,818,024	70,559,133	41,990,366	(1,203,730)	40,786,636
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	21,833,623	(8,396,432)	13,437,191	13,437,191	0	13,437,191
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	17,745,899	(6,824,960)	10,920,909	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	480,941	(184,876)	296,068	0	0	0
1-040	182.3	PENSION REGULATORY ASSET	SAL & WAGES	15,580,536	17,653,407	33,213,943	17,910,968	0	17,910,968
1-042		REG ASSET - DSM PROGRAMS - MO	100 MO	409,307	3,077,375	3,486,682	3,486,682	0	3,486,682
1-043		REG ASSET - DSM PROGRAMS - KS	100 KS	412,224	3,042,375	3,454,599	0	0	0
1-044		REG ASSET - REGULATORY EXP - MO	100 MO	385,158	1,125,000	1,510,158	1,510,158	0	1,510,158
1-045		REG ASSET - REGULATORY EXP - KS	100 KS	385,053	1,125,000	1,510,053	0	0	0
1-046		JANUARY 2002 ICE STORM	100 MO	4,942,188	(3,421,501)	1,520,687	1,520,687	0	1,520,687
1-047	108	LESS:							
1-048	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-065	521,851,787	(12,519,466)	509,332,321	273,542,001	0	273,542,001
1-050		ACCUM CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0
1-051		ACCUM CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0
1-052	252	CUST. ADVANCES FOR CONST - MO	100 MO	247,945	0	247,945	247,945	0	247,945
1-053		CUST. ADVANCES FOR CONST - MO	100 KS	3,779,161	0	3,779,161	0	0	0
1-054	235	CUSTOMER DEPOSITS - MO	100 MO	5,689,580	0	5,689,580	5,689,580	0	5,689,580
1-055		CUSTOMER DEPOSITS - KS	100 KS	1,909,460	0	1,909,460	0	0	0
1-056									
1-057		RATE BASE		2,107,927,656	187,131,585	2,294,969,036	1,211,246,727	(1,203,730)	1,210,042,997
1-058									
1-059		RATE OF RETURN		9.556%		6.248%	6.197%		9.009%
1-060									
1-061		ROE		12.518%		8.369%	6.275%		11.500%

NP

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 2 - ALLOCATION OF REVENUES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES							
2-010		MISSOURI (EXCLUDING GRT)	100 MO	488,615,827	(1,601,276)	487,014,351	487,014,351	55,800,000	542,814,351
2-011		GRT IN MO REVENUE	100 MO	38,387,719	(38,387,719)	0	0	0	0
2-012		TOTAL MISSOURI		527,003,346	(39,988,985)	487,014,351	487,014,351	55,800,000	542,814,351
2-013		KANSAS	100 KS	399,788,200	569,008	400,357,208	0	0	0
2-014		TOTAL RETAIL SALES		926,791,547	(39,419,987)	887,371,560	487,014,351	55,800,000	542,814,351
2-015									
2-016		MISCELLANEOUS REVENUE							
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	1,344,661	0	1,344,661	1,344,661	0	1,344,661
2-018		FORFEITED DISCOUNTS - KS	100 KS	902,565	0	902,565	0	0	0
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	1,122,107	0	1,122,107	1,122,107	0	1,122,107
2-020		MISCELLANEOUS SERVICES - KS	100 KS	746,806	0	746,806	0	0	0
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	(396,727)	0	(396,727)	(211,927)	0	(211,927)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	208,223	0	208,223	208,223	0	208,223
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	168,821	0	168,821	0	0	0
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	21,732	0	21,732	11,649	0	11,649
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	5,248	0	5,248	2,813	0	2,813
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	1,789,876	0	1,789,876	956,129	0	956,129
2-027	456	TRANS FOR OTHERS	D3	7,915,037	(1,170,013)	6,745,024	3,615,611	0	3,615,611
2-028		OTHER ELEC REVENUES - MO	100 MO	88,479	0	88,479	88,479	0	88,479
2-029		OTHER ELEC REVENUES - KS	100 KS	34,408	0	34,408	0	0	0
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	295,633	0	295,633	157,923	0	157,923
2-031		TOTAL MISCELLANEOUS REVENUE		14,246,869	(1,170,013)	13,076,856	7,295,668	0	7,295,668
2-032									
2-033		BULK POWER SALES							
2-034	447	DEMAND (CAPACITY)	D1	12,680,456	(602,480)	12,077,996	6,474,303	0	6,474,303
2-035		ENERGY - PROFIT ON SALES	UE1	85,668,224	(9,198,178)	76,468,046	35,313,974	0	35,313,974
2-036		ENERGY - COST OF SALES	E1	101,434,151	(19,153,757)	82,280,394	46,880,294	0	46,880,294
2-037		SUBTOTAL BULK POWER SALES		199,780,831	(28,954,395)	170,826,436	88,668,571	0	88,668,571
2-038		REV ON TRANS. FOR KCPL	D3	6,269,353	0	6,269,353	3,360,631	0	3,360,631
2-039		TOTAL BULK POWER SALES		206,050,184	(28,954,395)	177,095,789	92,029,203	0	92,029,203
2-040									
2-041		SALES FOR RESALE							
2-042	447	WHOLESALE FIRM POWER	100 WS	4,318,959	34,576	4,353,535	0	0	0
2-043	447	TRANSMISSION FOR WHSLE FIRM POWER	D3	93,315	0	93,315	50,021	0	50,021
2-044		TOTAL SALES FOR RESALE		4,412,274	34,576	4,446,850	50,021	0	50,021
2-045									
2-046		TOTAL ELECTRIC OPERATING REVENUE		1,151,500,873	(69,509,818)	1,081,991,054	586,389,242	55,800,000	642,189,242

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES							
4-010									
4-011		STEAM POWER GENERATION							
4-012		OPERATION							
4-013	500	SUPERVISION AND ENGINEERING							
4-014		LABOR	D1	4,617,280	285,601	4,902,861	2,628,135	0	2,628,135
4-015		OTHER	D2	1,128,994	0	1,128,994	605,187	0	605,187
4-016		TOTAL ACCOUNT 500		5,746,254	285,601	6,031,855	3,233,322	0	3,233,322
4-017	501	FUEL							
4-018		LABOR	E1	5,211,040	322,293	5,533,333	3,152,686	0	3,152,686
4-019		OTHER							
4-020		COAL & FREIGHT	E1	144,172,644	0	144,172,644	82,144,185	0	82,144,185
4-021		SO2 PREMIUMS - KS	100 KS	(327,000)	0	(327,000)	0	0	0
4-022		SO2 PREMIUMS - MO	100 MO	(400,000)	0	(400,000)	(400,000)	0	(400,000)
4-023		OIL	E1	4,028,675	0	4,028,675	2,295,389	0	2,295,389
4-024		GAS	E1	934,346	0	934,346	532,356	0	532,356
4-025		FUEL HAND, LIMESTONE & OTHER	E1	3,955,331	3,500,000	7,455,331	4,247,769	0	4,247,769
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0
4-027		REP. POWER OUTAGE ACCRUAL	E1	3,244,000	356,000	3,600,000	2,051,145	0	2,051,145
4-028		REP. POWER OUTAGE REVERSAL	E1	(3,800,000)	0	(3,800,000)	(2,165,098)	0	(2,165,098)
4-029		UNIT TRAIN - DEPRECIATION	TSFR 5-017	0	4,684	4,684	2,511	0	2,511
4-030		FUEL ADJ FOR NORMALIZATIONS	E1	0	309,365	309,365	176,265	0	176,265
4-031		SUBTOTAL OTHER		151,807,997	4,170,049	155,978,046	88,884,521	0	88,884,521
4-032		TOTAL ACCOUNT 501		157,019,037	4,492,342	161,511,379	92,037,208	0	92,037,208
4-033	502	STEAM EXPENSES							
4-034		LABOR	D1	7,099,253	439,160	7,538,413	4,040,900	0	4,040,900
4-035		OTHER	D2	5,289,513	0	5,289,513	2,835,397	0	2,835,397
4-036		TOTAL ACCOUNT 502		12,388,766	439,160	12,827,926	6,876,297	0	6,876,297
4-037	503	STEAM FROM OTHER SOURCES							
4-038		LABOR	E1	0	0	0	0	0	0
4-039		OTHER	E1	0	0	0	0	0	0
4-040		TOTAL ACCOUNT 503		0	0	0	0	0	0
4-041	505	ELECTRIC EXPENSES TURBOGEN							
4-042		LABOR	D1	6,100,032	377,322	6,477,354	3,472,128	0	3,472,128
4-043		OTHER	D2	1,291,613	0	1,291,613	692,358	0	692,358
4-044		TOTAL ACCOUNT 505		7,391,645	377,322	7,768,967	4,164,486	0	4,164,486
4-045	506	MISC STEAM POWER EXPENSES							
4-046		LABOR	D1	4,263,824	263,824	4,527,648	2,427,006	0	2,427,006
4-047		OTHER	D2	3,646,383	0	3,646,383	1,954,611	0	1,954,611
4-048		TOTAL ACCOUNT 506		7,910,208	263,824	8,174,032	4,381,617	0	4,381,617
4-049	507	RENTS							
4-050		LABOR	D1	0	0	0	0	0	0
4-051		OTHER	D2	362,618	0	362,618	194,378	0	194,378
4-052		TOTAL ACCOUNT 507		362,618	0	362,618	194,378	0	194,378
4-053		TOTAL OPERATION		190,818,527	5,958,249	196,676,777	110,667,309	0	110,667,309
4-054									
4-055		MAINTENANCE							
4-056	510	SUPERVISION AND ENGINEERING							
4-057		LABOR	D1	2,304,314	142,825	2,446,939	1,311,680	0	1,311,680
4-058		OTHER	D2	256,284	150,599	406,883	218,108	0	218,108
4-059		TOTAL ACCOUNT 510		2,560,598	293,224	2,853,822	1,529,788	0	1,529,788
4-060	511	MAINTENANCE OF STRUCTURES							

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-061		LABOR	D1	1,084,163	67,106	1,151,269	617,127	0	617,127
4-062		OTHER	D2	2,094,305	49,770	2,144,075	1,149,313	0	1,149,313
4-063		TOTAL ACCOUNT 511		3,178,468	116,876	3,295,344	1,766,440	0	1,766,440
4-064	512	MAINTENANCE OF BOILER PLANT							
4-065		LABOR	D1	9,233,460	571,202	9,804,662	5,255,702	0	5,255,702
4-066		OTHER	D2	15,439,568	3,141,275	18,580,843	9,960,067	0	9,960,067
4-067		TOTAL ACCOUNT 512		24,673,028	3,712,477	28,385,505	15,215,799	0	15,215,799
4-068	513	MAINTENANCE OF ELECTRIC PLANT							
4-069		LABOR	D1	2,231,700	137,994	2,369,694	1,270,254	0	1,270,254
4-070		OTHER	D2	5,081,347	(445,737)	4,635,610	2,474,157	0	2,474,157
4-071		TOTAL ACCOUNT 513		7,293,047	(307,743)	6,985,304	3,744,410	0	3,744,410
4-072	514	MAINTENANCE MISCELLANEOUS							
4-073		LABOR	D1	70,159	4,288	74,447	39,907	0	39,907
4-074		OTHER	D2	149,843	(27,442)	122,401	65,612	0	65,612
4-075		TOTAL ACCOUNT 514		220,002	(23,154)	196,848	105,519	0	105,519
4-076		TOTAL MAINTENANCE		37,925,143	3,791,680	41,716,823	22,361,934	0	22,361,934
4-077									
4-078		TOTAL STEAM POWER EXPENSES		228,743,670	9,649,929	238,393,599	133,249,243	0	133,249,243
4-079									
4-080		NUCLEAR POWER GENERATION							
4-081		OPERATION							
4-082	517	SUPERVISION AND ENGINEERING							
4-083		LABOR	D1	4,659,548	292,793	4,952,341	2,654,658	0	2,654,658
4-084		OTHER	D2	827,808	0	827,808	443,739	0	443,739
4-085		TOTAL ACCOUNT 517		5,487,356	292,793	5,780,149	3,098,398	0	3,098,398
4-086	518	FUEL							
4-087		LABOR	E1	0	0	0	0	0	0
4-088		OTHER							
4-089		NUCLEAR FUEL-NET AMORTIZATION	E1	13,763,860	0	13,763,860	7,842,133	0	7,842,133
4-090		DOE DECONTAM. & DECOM.	E1	1,742,395	0	1,742,395	992,752	0	992,752
4-091		NUCLEAR FUEL-DISPOSAL	E1	2,880,924	0	2,880,924	1,641,443	0	1,641,443
4-092		COST OF OIL	E1	185,154	0	185,154	94,099	0	94,099
4-093		TOTAL OTHER		18,552,334	0	18,552,334	10,570,427	0	10,570,427
4-094		TOTAL ACCOUNT 518		18,552,334	0	18,552,334	10,570,427	0	10,570,427
4-095	519	COOLANTS AND WATER							
4-096		LABOR	D1	1,274,087	80,004	1,354,091	725,849	0	725,849
4-097		OTHER	D2	984,812	0	984,812	527,900	0	527,900
4-098		TOTAL ACCOUNT 519		2,258,899	80,004	2,338,903	1,253,748	0	1,253,748
4-099	520	STEAM EXPENSES							
4-100		LABOR	D1	6,835,427	429,510	7,264,937	3,894,305	0	3,894,305
4-101		OTHER	D2	2,968,431	0	2,968,431	1,591,201	0	1,591,201
4-102		TOTAL ACCOUNT 520		9,803,857	429,510	10,233,367	5,485,506	0	5,485,506
4-103	523	ELECTRIC EXPENSES							
4-104		LABOR	D1	789,495	49,649	839,144	449,816	0	449,816
4-105		OTHER	D2	(12,324)	0	(12,324)	(6,606)	0	(6,606)
4-106		TOTAL ACCOUNT 523		777,171	49,649	826,820	443,209	0	443,209
4-107	524	MISCELLANEOUS							
4-108		LABOR	D1	9,822,479	604,757	10,427,236	5,482,219	0	5,482,219
4-109		WOLF CREEK DECOMMISSIONING - MO	100 MO	2,303,856	(1,022,592)	1,281,264	1,281,264	0	1,281,264
4-110		WOLF CREEK DECOMMISSIONING - KS	100 KS	1,248,732	1,143,728	2,392,460	0	0	0
4-111		WOLF CREEK DECOMMISSIONING - FERC	100 WS	26,732	27,423	54,155	0	0	0
4-112		WOLF CREEK OUTAGE ACCRUAL	D2	3,096,066	(80,000)	3,016,066	1,616,735	0	1,616,735

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-113		WOLF CREEK OUTAGE REVERSAL	D2	(3,896,141)	0	(3,896,141)	(2,088,492)	0	(2,088,492)
4-115		OTHER	D2	9,423,094	453,966	9,877,060	5,294,511	0	5,294,511
4-116		TOTAL ACCOUNT 524		21,824,818	1,537,176	23,361,994	11,586,238	0	11,586,238
4-117	525	RENTS							
4-118		LABOR	D1	0	0	0	0	0	0
4-119		OTHER	D2	0	0	0	0	0	0
4-120		TOTAL ACCOUNT 525		0	0	0	0	0	0
4-121		TOTAL OPERATION		58,704,435	2,389,132	61,093,567	32,437,526	0	32,437,526
4-122									
4-123		MAINTENANCE							
4-124	528	SUPERVISION AND ENGINEERING							
4-125		LABOR	D1	2,409,501	151,483	2,560,984	1,372,793	0	1,372,793
4-126		OTHER	D2	2,613,871	0	2,613,871	1,401,142	0	1,401,142
4-127		TOTAL ACCOUNT 528		5,023,372	151,483	5,174,855	2,773,935	0	2,773,935
4-128	529	MAINTENANCE OF STRUCTURES							
4-129		LABOR	D1	1,829,300	102,365	1,731,665	928,244	0	928,244
4-130		OTHER	D2	207,378	0	207,378	111,182	0	111,182
4-131		TOTAL ACCOUNT 529		1,836,676	102,365	1,939,041	1,039,406	0	1,039,406
4-132	530	MAINTENANCE OF REACTOR PLANT							
4-133		LABOR	D1	1,738,129	109,297	1,847,426	990,297	0	990,297
4-134		WOLF CREEK OUTAGE ACCRUAL	D2	8,812,390	304,000	7,116,390	3,814,878	0	3,814,878
4-135		WOLF CREEK OUTAGE REVERSAL	D2	(10,167,352)	0	(10,167,352)	(5,450,119)	0	(5,450,119)
4-136		OTHER	D2	7,406,522	0	7,406,522	3,970,201	0	3,970,201
4-137		TOTAL ACCOUNT 530		5,786,690	413,297	6,202,987	3,325,056	0	3,325,056
4-138	531	MAINTENANCE OF ELECTRIC PLANT							
4-139		LABOR	D1	1,652,688	103,885	1,756,553	941,585	0	941,585
4-140		OTHER	D2	2,160,444	0	2,160,444	1,158,087	0	1,158,087
4-141		TOTAL ACCOUNT 531		3,813,113	103,885	3,916,998	2,099,672	0	2,099,672
4-142	532	MAINTENANCE OF MISC NUCLEAR PLANT							
4-143		LABOR	D1	981,823	61,662	1,043,485	559,351	0	559,351
4-144		OTHER	D2	916,388	0	916,388	491,222	0	491,222
4-145		TOTAL ACCOUNT 532		1,898,211	61,662	1,959,873	1,050,573	0	1,050,573
4-146		TOTAL MAINTENANCE		18,361,081	832,692	19,193,753	10,288,842	0	10,288,842
4-147									
4-148		TOTAL NUCLEAR POWER EXPENSES		77,065,496	3,221,824	80,287,320	42,726,168	0	42,726,168
4-149									
4-150		OTHER POWER GENERATION EXPENSE							
4-151		OPERATION							
4-152	546	SUPERVISION AND ENGINEERING							
4-153		LABOR	D1	859,877	40,891	700,768	375,641	0	375,641
4-154		OTHER	D2	844,049	0	844,049	452,445	0	452,445
4-155		TOTAL ACCOUNT 546		1,503,926	40,891	1,544,817	828,085	0	828,085
4-156	547	FUEL							
4-157		OIL	E1	256,379	0	256,379	146,075	0	146,075
4-158		GAS	E1	36,368,459	0	36,368,459	20,721,389	0	20,721,389
4-159		FUEL HANDLING & OTHER							
4-160		LABOR	E1	92,142	5,736	97,878	55,767	0	55,767
4-161		OTHER	E1	81,178	0	81,178	48,252	0	48,252
4-162		TOTAL ACCOUNT 547		36,798,158	5,736	36,803,894	20,969,484	0	20,969,484
4-163	548	GENERATION EXPENSES							
4-164		LABOR	D1	313,757	19,428	333,185	178,601	0	178,601

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-165		OTHER	D2	51,018	0	51,018	27,348	0	27,348
4-166		TOTAL ACCOUNT 548		364,775	19,428	384,203	205,949	0	205,949
4-167	549	MISC OTHER PWR GEN EXP							
4-168		LABOR	D1	85,888	5,345	91,233	48,904	0	48,904
4-169		OTHER	D2	17,537	0	17,537	9,400	0	9,400
4-170		TOTAL ACCOUNT 549		103,424	5,345	108,769	58,305	0	58,305
4-171	550	RENTS							
4-172		LABOR	D1	0	0	0	0	0	0
4-173		OTHER	D2	0	0	0	0	0	0
4-174		TOTAL ACCOUNT 550		0	0	0	0	0	0
4-175		TOTAL OPERATION		36,770,283	71,400	36,841,683	22,061,822	0	22,061,822
4-176									
4-177		MAINTENANCE							
4-178	551	SUPERVISION AND ENGINEERING							
4-179		LABOR	D1	11,800	664	12,464	6,661	0	6,661
4-180		OTHER	D2	(111)	664	553	296	0	296
4-181		TOTAL ACCOUNT 551		11,689	1,328	13,017	6,978	0	6,978
4-182	552	MAINTENANCE OF STRUCTURES							
4-183		LABOR	D1	20,722	1,215	21,937	11,759	0	11,759
4-184		OTHER	D2	25,786	30,095	55,881	29,955	0	29,955
4-185		TOTAL ACCOUNT 552		46,507	31,310	77,817	41,713	0	41,713
4-186	553	GENERATING AND ELECTRIC EQUIP							
4-187		LABOR	D1	167,194	10,279	177,473	95,133	0	95,133
4-188		OTHER	D2	414,259	2,406,175	2,820,434	1,511,868	0	1,511,868
4-189		TOTAL ACCOUNT 553		581,453	2,416,454	2,997,907	1,607,001	0	1,607,001
4-190	554	MTCE OF MISC OTHER PWR GEN PLT							
4-191		LABOR	D1	10,832	700	11,532	6,235	0	6,235
4-192		OTHER	D2	11,961	3,373	15,334	8,220	0	8,220
4-193		TOTAL ACCOUNT 554		22,893	4,073	26,966	14,455	0	14,455
4-194		TOTAL MAINTENANCE		662,542	2,453,165	3,115,707	1,670,147	0	1,670,147
4-195									
4-196		TOTAL OTHER POWER GENERATION EXPENSES		39,432,825	2,524,565	41,957,390	23,731,969	0	23,731,969
4-197									
4-198		OTHER POWER SUPPLY EXPENSES							
4-199	555	PURCHASED POWER							
4-200		DEMAND(CAPACITY)	D1	11,507,888	(5,204,887)	6,302,801	3,378,561	0	3,378,561
4-201		ENERGY	E1	54,979,204	5,847,425	60,826,629	34,656,740	0	34,656,740
4-202		TOTAL ACCOUNT 555		66,486,893	642,538	67,129,431	38,035,301	0	38,035,301
4-203	556	SYSTEM CONTROL & LOAD DISPATCH							
4-204		LABOR	D1	2,151,384	133,045	2,284,429	1,224,548	0	1,224,548
4-205		OTHER	D1	690,938	0	690,938	370,371	0	370,371
4-206		TOTAL ACCOUNT 556		2,842,322	133,045	2,975,367	1,594,919	0	1,594,919
4-207	557	OTHER EXPENSES							
4-208		LABOR	PROD PLANT	5,110,029	316,030	5,426,059	2,968,627	0	2,968,627
4-209		OTHER	PROD PLANT	46,843	0	46,843	25,828	0	25,828
4-210		TOTAL ACCOUNT 557		5,156,872	316,030	5,472,902	2,994,255	0	2,994,255
4-211									
4-212		TOTAL OTHER POWER SUPPLY EXPENSES		74,488,087	1,091,613	75,577,700	42,624,476	0	42,624,476
4-213									
4-214		TOTAL PRODUCTION OPERATIONS		362,779,332	9,410,394	372,189,727	208,011,133	0	208,011,133
4-215									
4-216		TOTAL PRODUCTION MAINTENANCE		58,948,745	7,077,537	64,026,282	34,320,723	0	34,320,723

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-217									
4-218		TOTAL POWER PRODUCTION EXPENSES		419,728,077	16,487,931	436,216,009	242,331,856	0	242,331,856
4-219									
4-220		TRANSMISSION EXPENSES							
4-221		OPERATION							
4-222	580	OPERATION SUPERVISION & ENGRG	TRAN PLANT	5,737,108	106,871	5,845,779	3,055,998	0	3,055,998
4-223	581	LOAD DISPATCHING	TRAN PLANT	683,980	42,033	726,013	379,538	0	379,538
4-224	582	STATION EXPENSES	353	172,413	6,412	178,825	96,778	0	96,778
4-225	583	OVERHEAD LINE EXPENSES	D3	170,598	2,110	172,708	92,579	0	92,579
4-226	584	UG LINE EXPENSES	D3	1,264	(57)	1,207	647	0	647
4-227	585	TRANSMISSION OF ELEC. BY OTHERS	D3	3,048,445	896	3,049,141	1,834,485	0	1,834,485
4-228	586	MISC. TRANSMISSION EXPENSES	TRAN PLANT	1,509,370	58,401	1,567,771	819,584	0	819,584
4-229	587	RENTS	D3	2,759,587	0	2,759,587	1,479,242	0	1,479,242
4-230		TOTAL OPERATION		14,082,746	218,266	14,301,012	7,558,829	0	7,558,829
4-231									
4-232		MAINTENANCE							
4-233	588	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	315	0	315	165	0	165
4-234	589	STRUCTURES	352	10,416	0	10,416	5,618	0	5,618
4-235	570	STATION EQUIPMENT	353	728,732	23,919	752,651	407,325	0	407,325
4-236	571	OVERHEAD LINES	D3	863,837	2,882	866,699	464,586	0	464,586
4-237	572	UNDERGROUND LINES	D3	13,565	172	13,737	7,364	0	7,364
4-238		TOTAL MAINTENANCE		1,618,885	28,953	1,643,818	885,058	0	885,058
4-239									
4-240		TOTAL TRANSMISSION EXPENSES		15,699,611	245,218	15,944,830	8,443,887	0	8,443,887
4-241									
4-242		DISTRIBUTION EXPENSES							
4-243		OPERATION							
4-244	581	LOAD DISPATCHING	DIST PLANT	1,044,678	45,911	1,090,589	582,579	0	582,579
4-245	582	STATION EXPENSES	362	33,789	1,936	35,725	20,583	0	20,583
4-246	583	OVERHEAD LINE EXPENSES	365	2,889,769	107,672	2,997,441	1,656,552	0	1,656,552
4-247	584	UNDERGROUND LINE EXPENSES	367	3,151,717	60,241	3,211,958	1,622,628	0	1,622,628
4-248	585	STREET LIGHTING & SIGNAL SYSTEMS	373	109,408	5,557	114,965	22,946	0	22,946
4-249	586	METER EXPENSES	370	1,285,665	61,510	1,347,175	737,930	0	737,930
4-250	587	CUSTOMER INSTALLATIONS	371	638,505	24,628	663,131	487,700	0	487,700
4-251	589	RENTS	DIST PLANT	1,003,677	0	1,003,677	536,151	0	536,151
4-252		SUBTOTAL OPERATIONS		10,157,208	307,453	10,464,661	5,667,069	0	5,667,069
4-253	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	2,024,992	120,336	2,145,328	1,181,788	0	1,181,788
4-254	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	11,499,307	518,539	12,017,846	6,508,186	0	6,508,186
4-255		TOTAL OPERATIONS		23,681,507	946,328	24,627,835	13,337,944	0	13,337,944
4-256									
4-257		MAINTENANCE							
4-258	591	STRUCTURES	361	426,506	2,006	428,512	215,873	0	215,873
4-259	592	STATION EQUIPMENT	362	1,005,185	36,928	1,042,111	600,413	0	600,413
4-260	593	OVERHEAD LINES	365	20,971,070	3,917,829	24,888,899	13,754,982	0	13,754,982
4-261	594	UNDERGROUND LINES	367	1,785,849	84,271	1,850,120	934,650	0	934,650
4-262	595	LINE TRANSFORMERS	368	1,478,322	68,378	1,546,698	895,624	0	895,624
4-263	596	STREET LIGHTING & SIGNAL SYSTEM	373	1,313,692	12,456	1,326,348	264,728	0	264,728
4-264	597	METERS	370	574,137	29,082	603,229	330,425	0	330,425
4-265		SUBTOTAL MAINTENANCE		27,554,961	4,128,958	31,683,917	16,996,696	0	16,996,696
4-266	598	MISC. DISTRIBUTION PLANT	DIST MTC	153,629	8,844	160,473	86,085	0	86,085
4-267	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	110,388	14,928	125,314	67,224	0	67,224
4-268		TOTAL MAINTENANCE		27,818,977	4,150,726	31,969,703	17,150,005	0	17,150,005

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-269		TOTAL DISTRIBUTION EXPENSES		51,500,485	5,097,054	56,597,539	30,487,048	0	30,487,048
4-270									
4-271									
4-272		CUSTOMER ACCOUNTS EXPENSES							
4-273	901	SUPERVISION	C2	680,617	23,215	703,832	377,008	0	377,008
4-274	902	METER READING EXPENSES	C2	7,123,404	52,914	7,176,318	3,843,998	0	3,843,998
4-275	903	CUST RECORDS & COLLECTION EXP	C2	11,809,142	911,703	12,520,845	6,706,797	0	6,706,797
4-276	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	1,686,994	1,105,938	2,792,932	2,792,932	320,236	3,113,169
4-277		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	710,326	471,902	1,182,228	0	0	0
4-278		TOTAL ACCOUNT 904		2,397,320	1,577,841	3,975,161	2,792,932	320,236	3,113,169
4-279	905	MISCELLANEOUS OPERATING EXP.	C2	10,761	3,932,172	3,942,933	2,112,034	0	2,112,034
4-280		TOTAL CUST. ACCT. EXPENSES		21,621,245	6,497,645	28,318,889	15,832,770	320,236	18,153,006
4-281									
4-282		CUSTOMER SERVICES & INFO. EXP							
4-283	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	186	(21)	165	89	0	89
4-284	908	CUSTOMER ASSISTANCE EXPENSE	C2	1,435,161	59,844	1,495,005	800,800	0	800,800
4-285		PUBLIC INFORMATION	C2	0	0	0	0	0	0
4-286	909	INFORM & INSTRUCT ADVERTISING	C1	0	0	0	0	0	0
4-287	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	649	(5)	644	345	0	345
4-288		AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	348,668	348,668	348,668	0	348,668
4-289		AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	345,480	345,480	0	0	0
4-290		TOTAL CUST SERVICES & INFO EXP		1,435,906	753,946	2,189,842	1,149,901	0	1,149,901
4-291									
4-292		SALES EXPENSES							
4-293	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	0	1,349	1,349	723	0	723
4-294		DEMONSTRATION & SELLING EXP. - WHOLESALE	100 WS	0	510	510	0	0	0
4-295		DEMONSTRATION & SELLING EXP. - GENERAL	C2	742,494	8,248	750,742	402,135	0	402,135
4-296	913	ADVERTISING	C1	99	66	165	88	0	88
4-297	916	MISC. SALES EXPENSE - RETAIL	C1	567,185	23,008	590,193	316,144	0	316,144
4-298	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0	1,596	1,596	0	0	0
4-299									
4-300		TOTAL SALES EXPENSE		1,309,778	34,777	1,344,555	719,091	0	719,091
4-301									
4-302		TOTAL CUST ACCTS, CUST SERV, & SALES		24,567,019	7,286,568	31,853,586	17,701,762	320,236	18,021,998
4-303									
4-304		ADMINISTRATIVE & GENERAL EXPENSES							
4-305	920	SALARIES	SAL & WAGES	36,744,973	2,047,714	38,792,687	20,919,364	0	20,919,364
4-306	921	OFFICE EXPENSE	E2	2,422,217	614,767	3,037,004	1,734,050	0	1,734,050
4-308	922	ADMIN EXP TRANS - CR	E2	(4,563,794)	0	(4,563,794)	(2,605,808)	0	(2,605,808)
4-309	923	OUTSIDE SERVICES	E2	11,549,046	183	11,549,229	8,594,310	0	8,594,310
4-310	924	PROPERTY INSURANCE	TOTAL PLANT	3,146,879	0	3,146,879	1,703,813	0	1,703,813
4-311	925	INJURIES & DAMAGES	SAL & WAGES	10,006,757	10,482	10,017,239	5,401,901	0	5,401,901
4-312	926	EMPLOYEE BENEFITS							
4-313		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	16,234,803	23,599,008	39,803,811	21,464,623	0	21,464,623
4-314		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	3,837,793	385,285	4,223,078	2,277,339	0	2,277,339
4-315		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	16,351,784	1,661,287	20,013,071	10,792,259	0	10,792,259
4-316	928	TOTAL EMPLOYEE BENEFITS		36,424,380	25,615,580	64,039,960	34,534,221	0	34,534,221
4-317	928	REGULATORY EXPENSES							
4-318		COMMISSION ASSESSMENTS - MO	100 MO	603,979	0	603,979	603,979	0	603,979
4-319		COMMISSION ASSESSMENTS - KS	100 KS	412,702	0	412,702	0	0	0
4-320		COMMISSION ASSESSMENTS - FERC	100 WS	529,383	0	529,383	0	0	0

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KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-321		RATE CASE EXPENSE - MO	100 MO	573,342	767,259	1,340,601	1,340,601	0	1,340,601
4-322		RATE CASE EXPENSE - KS	100 KS	555,831	763,020	1,318,851	0	0	0
4-323		RATE CASE EXPENSE - FERC	100 WS	249,532	4,006	253,538	0	0	0
4-324		RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0
4-325		RATE DESIGN EXPENSE - KS	100 KS	0	0	0	0	0	0
4-326		RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0
4-327		MISC. REGULATORY FILINGS	D2	142,599	6,916	149,515	80,146	0	80,146
4-328		LOAD RESEARCH PROGRAM	100 MO	9,818	304	9,922	9,922	0	9,922
4-329		TOTAL REGULATORY EXPENSES		3,076,986	1,541,505	4,618,491	2,034,648	0	2,034,648
4-330									
4-331		SUBTOTAL A & G EXPENSES		100,807,444	30,384,293	131,191,737	70,316,500	0	70,316,500
4-332									
4-333	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	1	0	1	1	0	1
4-334	930.1	GENERAL ADVERTISING	C1	1,693,112	13,527	1,706,639	914,182	0	914,182
4-335	930.2	MISCELLANEOUS EXPENSE							
4-336		EEI DUES	E2	298,317	0	298,317	170,332	0	170,332
4-337		EPRI RESEARCH SUBSCRIPTION	E2	2,807,061	0	2,807,061	1,488,564	0	1,488,564
4-338		OTHER MISCELLANEOUS EXPENSE	E2	4,576,580	40,110	4,616,690	2,636,010	0	2,636,010
4-339		TOTAL MISCELLANEOUS EXPENSE		7,481,958	40,110	7,522,068	4,284,906	0	4,284,906
4-340	931	RENTS	E2	7,712,351	51	7,712,402	4,403,581	0	4,403,581
4-341	933	FLEET UNIT/EQUIPMENT EXPENSE	382	(181,210)	194,313	13,103	6,970	0	6,970
4-342	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	1,924,811	22,947	1,947,758	1,043,724	0	1,043,724
4-343									
4-344		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		119,438,467	30,655,241	150,093,708	80,979,864	0	80,979,864
4-345									
4-346									
4-347		TOTAL ELECTRIC OPER & MAINT EXPENSES		630,933,659	69,772,013	690,705,672	379,944,418	320,236	380,264,654
4-348									
4-349									
4-350									
4-351									
4-352									
4-353		RECAPS FOR CASH WORKING CAPITAL							
4-354		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-347	630,933,659	69,772,013	690,705,672	379,944,418	320,236	380,264,654
4-355		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0
4-356		TOTAL O&M EXCL. O&M AMORTIZATIONS		630,933,659	69,772,013	690,705,672	379,944,418	320,236	380,264,654
4-357									
4-358		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-148	77,085,496	3,221,824	80,287,320	42,726,166	0	42,726,166
4-359		LESS: NUCLEAR PROD PAYROLL							
4-360		ACCT 517	TSFR 4-083	4,859,548	292,793	4,952,341	2,654,656	0	2,654,656
4-361		ACCT 518	TSFR 4-087	0	0	0	0	0	0
4-362		ACCT 519	TSFR 4-096	1,274,067	80,004	1,354,091	725,849	0	725,849
4-363		ACCT 520	TSFR 4-100	6,835,427	429,510	7,264,937	3,894,305	0	3,894,305
4-364		ACCT 523	TSFR 4-104	789,495	49,649	839,144	449,816	0	449,816
4-365		ACCT 524	TSFR 4-108	9,622,479	604,757	10,227,236	5,482,219	0	5,482,219
4-366		ACCT 525	TSFR 4-118	0	0	0	0	0	0
4-367		ACCT 528	TSFR 4-125	2,409,501	151,483	2,560,984	1,372,793	0	1,372,793
4-368		ACCT 529	TSFR 4-129	1,829,300	102,365	1,731,665	928,244	0	928,244
4-369		ACCT 530	TSFR 4-133	1,738,128	109,297	1,847,426	990,297	0	990,297
4-370		ACCT 531	TSFR 4-139	1,652,668	103,885	1,756,553	941,585	0	941,585
4-371		ACCT 532	TSFR 4-143	981,823	61,662	1,043,485	559,351	0	559,351
4-372		TOTAL NUCLEAR PROD PAYROLL		31,592,457	1,985,405	33,577,862	17,999,116	0	17,999,116

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-373		LESS: NUCLEAR FUEL EXP.-OTHER	TSFR 4-093	18,552,334	0	18,552,334	10,570,427	0	10,570,427
4-374		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL		26,920,705	1,236,419	28,157,124	14,156,625	0	14,156,625
4-375									
4-376		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-093	18,552,334	0	18,552,334	10,570,427	0	10,570,427
4-377		LESS: OIL	TSFR 4-092	165,154	0	165,154	94,099	0	94,099
4-378		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		18,387,180	0	18,387,180	10,476,328	0	10,476,328
4-379									
4-380									
4-381		RECAPS FOR SCHEDULE 1							
4-382		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-347	630,933,659	59,772,013	690,705,672	379,944,416	320,236	380,264,654
4-383									
4-384		FUEL							
4-385		ACCOUNT 501	TSFR 4-032	157,019,037	4,492,342	161,511,379	92,037,208	0	92,037,208
4-386		ACCOUNT 518	TSFR 4-094	18,552,334	0	18,552,334	10,570,427	0	10,570,427
4-387		ACCOUNT 547	TSFR 4-162	36,798,158	5,736	36,803,894	20,969,484	0	20,969,484
4-388		TOTAL FUEL		212,369,529	4,498,078	216,867,608	123,577,118	0	123,577,118
4-389									
4-390		PURCHASED POWER	TSFR 4-202	66,486,893	642,538	67,129,431	38,035,301	0	38,035,301
4-391									
4-392		O&M EXCL FUEL & PURCHASED POWER		352,077,237	54,631,396	406,708,634	218,331,998	320,236	218,652,234

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES							
5-010		PRODUCTION							
5-011		STEAM PRODUCTION							
5-012	311	STRUCTURES & IMPROVEMENTS	D1	2,847,275	(18,268)	2,829,006	1,516,464	0	1,516,464
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	29,786	43,385	73,171	39,223	0	39,223
5-014		TOTAL ACCOUNT 311		2,877,061	25,116	2,902,177	1,555,687	0	1,555,687
5-015									
5-016	312	BOILER PLANT EQUIPMENT	D1	20,315,987	(728,149)	19,587,839	10,499,888	0	10,499,888
5-017		UNIT TRAINS	D2	0	4,684	4,684	2,511	0	2,511
5-018		AQC EQUIPMENT	D1	2,179,121	(983,968)	1,195,153	640,651	0	640,651
5-019		BOILER PLANT EQUIPMENT - H5	D1	2,768,861	(655,634)	2,113,226	1,132,776	0	1,132,776
5-020		TOTAL ACCOUNT 312		25,263,969	(2,363,068)	22,900,902	12,275,826	0	12,275,826
5-021									
5-022	314	TURBOGENERATOR UNITS	D1	8,024,051	928,665	8,952,716	3,726,942	0	3,726,942
5-023		TOTAL ACCOUNT 314		8,024,051	928,665	8,952,716	3,726,942	0	3,726,942
5-024									
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	2,805,610	198,832	2,804,242	1,503,189	0	1,503,189
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	431,926	(115,182)	316,784	169,799	0	169,799
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 301)	D1	469	115	583	313	0	313
5-028		TOTAL ACCOUNT 315		3,038,004	83,585	3,121,589	1,673,300	0	1,673,300
5-029									
5-030	316	MISC POWER PLANT EQUIPMENT	D1	896,147	(83,318)	832,829	446,431	0	446,431
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	28,914	(6,937)	19,978	10,709	0	10,709
5-032		TOTAL ACCOUNT 316		923,061	(70,255)	852,806	457,139	0	457,139
5-033									
5-034		TOTAL STEAM PRODUCTION		38,126,146	(1,395,955)	36,730,191	19,688,895	0	19,688,895
5-035									
5-036		NUCLEAR PRODUCTION							
5-037	321	STRUCTURES & IMPROVEMENTS	D1	12,276,004	(6,091,487)	6,184,517	3,315,156	0	3,315,156
5-038		MISSOURI GROSS AFDC	100 MO	590,440	(293,303)	297,137	297,137	0	297,137
5-039		TOTAL ACCOUNT 321		12,866,443	(6,384,790)	6,481,654	3,612,292	0	3,612,292
5-040									
5-041	322	REACTOR PLANT EQUIPMENT	D1	19,627,891	(8,538,396)	11,089,495	5,944,426	0	5,944,426
5-042		MISSOURI GROSS AFDC	100 MO	1,525,729	(672,384)	853,345	853,345	0	853,345
5-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0
5-044		TOTAL ACCOUNT 322		21,153,621	(9,210,781)	11,942,840	6,797,771	0	6,797,771
5-045									
5-046	323	TURBOGENERATOR UNITS	D1	5,158,267	(1,855,034)	3,303,233	1,770,669	0	1,770,669
5-047		MISSOURI GROSS AFDC	100 MO	181,986	(67,296)	114,690	114,690	0	114,690
5-048		TOTAL ACCOUNT 323		5,340,253	(1,922,330)	3,417,923	1,885,359	0	1,885,359
5-049									
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	3,992,857	(1,719,120)	2,273,737	1,218,817	0	1,218,817
5-051		MISSOURI GROSS AFDC	100 MO	199,006	(85,428)	113,577	113,577	0	113,577
5-052		TOTAL ACCOUNT 324		4,191,863	(1,804,548)	2,387,313	1,332,393	0	1,332,393
5-053									
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	2,108,843	(502,436)	1,606,407	881,100	0	881,100
5-055		MISSOURI GROSS AFDC	100 MO	35,888	(6,400)	27,488	27,488	0	27,488
5-056		TOTAL ACCOUNT 325		2,144,732	(510,836)	1,633,895	888,589	0	888,589
5-057									
5-058	328	REGULATORY DISALLOWANCES	D1	(3,934,198)	1,581,191	(2,353,007)	(1,261,309)	0	(1,261,309)
5-059		MISSOURI GROSS AFDC	100 MO	(257,114)	115,288	(141,845)	(141,845)	0	(141,845)
5-060		TOTAL ACCOUNT 328		(4,191,312)	1,696,460	(2,494,852)	(1,403,154)	0	(1,403,154)
5-061									

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-062		TOTAL NUCLEAR PRODUCTION		41,505,599	(18,136,826)	23,368,773	13,113,250	0	13,113,250
5-063									
5-064		OTHER PRODUCTION - CT							
5-065	341	STRUCTURES - CT	D1	37,340	418	37,758	20,240	0	20,240
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	234,226	6,128	240,354	128,839	0	128,839
5-067	344	GENERATORS - CT	D1	8,897,839	2,427,132	11,324,970	6,070,850	0	6,070,850
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	350,159	2,062	352,221	188,805	0	188,805
5-069		TOTAL OTHER PRODUCTION - CT		9,519,564	2,435,739	11,955,303	6,408,534	0	6,408,534
5-070									
5-071		OTHER PRODUCTION - WIND							
5-072	341	STRUCTURES - WIND	D1	0	0	0	0	0	0
5-073	344	GENERATORS - WIND	D1	0	8,575,200	8,575,200	4,596,660	0	4,596,660
5-074	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0
5-075		TOTAL OTHER PRODUCTION - WIND		0	8,575,200	8,575,200	4,596,660	0	4,596,660
5-076									
5-077		TOTAL PRODUCTION PLANT DEPRECIATION		89,151,309	(8,521,842)	80,629,467	43,807,339	0	43,807,339
5-078									
5-079		TRANSMISSION							
5-080	352	STRUCTURES AND IMPROVEMENTS	352 SUB	78,396	(19,111)	59,284	31,875	0	31,875
5-081		MISSOURI GROSS AFDC	100 MO	213	(0)	213	213	0	213
5-082		TOTAL ACCOUNT 352		78,609	(19,111)	59,498	32,088	0	32,088
5-083									
5-084	353	STATION EQUIPMENT	353 SUB	3,222,514	(430,358)	2,792,157	1,506,018	0	1,506,018
5-085		MISSOURI GROSS AFDC	100 MO	12,517	(12)	12,504	12,504	0	12,504
5-086		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	172,042	(25,763)	146,278	78,411	0	78,411
5-087		TOTAL ACCOUNT 353		3,407,072	(456,132)	2,950,940	1,596,933	0	1,596,933
5-088									
5-089	354	TOWERS AND FIXTURES	354	98,310	(17,056)	79,254	42,483	0	42,483
5-090		TOTAL ACCOUNT 354		98,310	(17,056)	79,254	42,483	0	42,483
5-091									
5-092	355	POLES AND FIXTURES	355 SUB	3,217,625	151,425	3,369,050	1,706,060	0	1,706,060
5-093		MISSOURI GROSS AFDC	100 MO	126	(0)	126	126	0	126
5-094		TOTAL ACCOUNT 355		3,217,751	151,425	3,369,176	1,706,186	0	1,706,186
5-095									
5-096	356	OVERHEAD COND. & DEVICES	356 SUB	2,230,070	239,433	2,469,504	1,251,496	0	1,251,496
5-097		MISSOURI GROSS AFDC	100 MO	79	0	79	79	0	79
5-098		TOTAL ACCOUNT 356		2,230,149	239,433	2,469,583	1,251,575	0	1,251,575
5-099									
5-100	357	UNDERGROUND CONDUIT	357	53,289	(12,893)	40,396	21,654	0	21,654
5-101		TOTAL ACCOUNT 357		53,289	(12,893)	40,396	21,654	0	21,654
5-102									
5-103	358	UNDERGROUND COND. & DEVICES	358	60,971	7,413	68,384	36,657	0	36,657
5-104		TOTAL ACCOUNT 358		60,971	7,413	68,384	36,657	0	36,657
5-105									
5-106		TOTAL TRANSMISSION PLANT DEPREC.		9,144,150	(106,920)	9,037,230	4,687,576	0	4,687,576
5-107									
5-108		DISTRIBUTION							
5-109	361	STRUCTURES & IMPROVEMENTS	361	281,332	27,986	289,317	145,751	0	145,751
5-110									
5-111	362	STATION EQUIPMENT	362 SUB	3,071,810	(169,367)	2,902,443	1,676,087	0	1,676,087
5-112		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	101,730	(19,059)	82,671	42,828	0	42,828
5-113		TOTAL ACCOUNT 362		3,173,540	(188,426)	2,985,114	1,718,915	0	1,718,915
5-114									

KANSAS CITY POWER & LIGHT CO.  
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SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-115	364	POLES, TOWERS & FIXTURES	364	7,820,940	1,007,528	8,828,468	4,725,207	0	4,725,207
5-116	365	OVERHEAD COND. & DEVICES	365	3,964,546	(378,735)	3,585,812	1,981,718	0	1,981,718
5-117	366	UNDERGROUND CONDUIT	366	2,201,230	(355,059)	1,846,172	987,875	0	987,875
5-118	367	UNDERGROUND COND. & DEVICES	367	6,287,139	(2,631,480)	3,655,659	1,846,778	0	1,846,778
5-119	368	LINE TRANSFORMERS	368	6,537,421	(332,914)	6,204,506	3,597,406	0	3,597,406
5-120	369	SERVICES	369	2,324,948	99,244	2,424,192	1,228,176	0	1,228,176
5-121	370	METERS	370	2,688,928	242,383	2,931,309	1,605,657	0	1,605,657
5-122	371	INSTALLATION ON CUST. PREMISES	371	873,134	(15,462)	857,671	630,775	0	630,775
5-123	373	STREET LIGHTING & SIGNAL SYSTEMS	373	1,080,101	137,287	1,217,388	242,981	0	242,981
5-124									
5-125		TOTAL DISTRIBUTION PLANT DEPREC.		37,213,258	(2,387,647)	34,825,609	18,711,241	0	18,711,241
5-126									
5-127		GENERAL PLANT							
5-128	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0
5-129	390	STRUCTURES & IMPROVEMENTS	PTD	1,132,514	138,129	1,268,643	687,162	0	687,162
5-130	391	OFFICE FURNITURE & EQUIPMENT	PTD	533,403	144,960	678,362	367,446	0	367,446
5-131	392	TRANSPORTATION EQUIPMENT	T&D	1,524,565	56,681	1,581,247	841,129	0	841,129
5-132	393	STORES EQUIPMENT	PTD	21,947	688	22,635	12,280	0	12,280
5-133	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	91,928	190	92,118	49,896	0	49,896
5-134	395	LABORATORY EQUIPMENT	PTD	143,739	9,243	152,982	82,863	0	82,863
5-135	396	POWER OPERATED EQUIPMENT	T&D	547,810	(11,998)	535,811	285,020	0	285,020
5-136									
5-137	397	COMMUNICATIONS EQUIPMENT	T&D	2,200,847	(295,837)	1,905,010	1,013,351	0	1,013,351
5-138		MISSOURI GROSS AFDC	100 MO	232	0	232	232	0	232
5-139		TOTAL ACCOUNT 397		2,201,079	(295,837)	1,905,242	1,013,583	0	1,013,583
5-140									
5-141	398	MISCELLANEOUS EQUIPMENT	PTD	8,434	(2,891)	5,543	3,002	0	3,002
5-142	399	OTHER TANGIBLE PROPERTY	100 MO	3,500,000	(3,500,000)	0	0	0	0
5-143									
5-144		TOTAL GENERAL PLANT DEPREC.		9,705,419	(3,462,815)	6,242,603	3,342,361	0	3,342,361
5-145									
5-146		TOTAL DEPRECIATION EXPENSES		145,214,134	(14,479,226)	130,734,909	70,548,517	0	70,548,517
5-147									
5-148		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT							
5-149									
5-150		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	0	4,684	4,684	2,511	0	2,511
5-151		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0
5-152		VEHICLES (392) CHARGED TO CONST.	392	1,524,344	(1,524,344)	0	0	0	0
5-153									
5-154		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		1,524,344	(1,519,659)	4,684	2,511	0	2,511
5-155									
5-156		TOTAL DEPR NET OF CLEARING		143,689,791	(12,959,566)	130,730,224	70,546,006	0	70,546,006
5-157									
5-158		AMORTIZATIONS							
5-159		LIMITED TERM PLANT							
5-160	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	28,321	0	28,321	15,181	0	15,181
5-161		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	328,658	(0)	328,658	178,018	0	178,018
5-162		TOTAL LIMITED TERM PLANT		356,979	(0)	356,979	193,199	0	193,199
5-163									
5-164		OTHER ELECTRIC PLANT							
5-165	405	MISC INTANGIBLE PLANT	303	7,749,542	0	7,749,542	4,194,873	0	4,194,873
5-166	405	OTHER PRODUCTION LAND RIGHTS	D1	625	485	1,110	595	0	595
5-167	405	TRANSMISSION LAND RIGHTS	350 LR	162,245	102,838	265,083	140,652	0	140,652

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-168	405	DISTRIBUTION LAND RIGHTS	360 LR	187,453	133,352	320,805	190,689	0	190,689
5-169		TOTAL OTHER ELECTRIC PLANT		8,099,885	236,675	8,336,540	4,526,808	0	4,526,808
5-170									
5-171		PLANT ACQUISITION ADJUSTMENTS							
5-172	407	IATAN NON-PLANT	100 MO	194,085	(194,085)	0	0	0	0
5-173			100 KS	0	0	0	0	0	0
5-174			100 MO	0	0	0	0	0	0
5-175		TOTAL PLANT ACQUISITION ADJUST.		194,085	(194,085)	0	0	0	0
5-176									
5-177		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	0	0	0	0	0	0
5-178									
5-179		CREDIT RATIO AMORTIZATIONS							
5-180		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0
5-181		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0
5-182		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	0	0	0
5-178									
5-179		TOTAL AMORTIZATIONS		8,650,929	42,590	8,693,519	4,720,008	0	4,720,008
5-180									
5-181		TOTAL DEPRECIATION & AMORTIZATIONS		152,340,720	(12,916,977)	139,423,744	75,266,014	0	75,266,014

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
6-009		TAXES OTHER THAN INCOME TAXES-ELEC							
6-010									
6-011	408	PROPERTY TAX							
6-012		ELECTRIC	ELEC W/O W.C.	41,438,831	5,143,767	46,582,598	24,888,279	0	24,888,279
6-013		ELECTRIC - WOLF CREEK	D1	12,972,301	0	12,972,301	6,953,888	0	6,953,888
6-014		TOTAL PROPERTY TAX		54,411,132	5,143,767	59,554,899	31,841,966	0	31,841,966
6-015									
6-016	408	PAYROLL TAX							
6-017		STATE UNEMPLOYMENT	SAL & WAGES	23,416	0	23,416	12,628	0	12,628
6-018		FEDERAL UNEMPLOYMENT	SAL & WAGES	111,823	0	111,823	60,194	0	60,194
6-019		FICA	SAL & WAGES	10,209,174	495,221	10,704,395	5,772,458	0	5,772,458
6-020		WOLF CREEK	D1	2,563,725	0	2,563,725	1,374,262	0	1,374,262
6-021		PAYROLL TAX CONTRA	SAL & WAGES	(2,346,888)	0	(2,346,888)	(1,265,476)	0	(1,265,476)
6-022		TOTAL PAYROLL TAX		10,581,251	495,221	11,056,472	5,954,065	0	5,954,065
6-023									
6-024	408	MISC .TAX							
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	38,923,328	(38,923,327)	1	1	0	1
6-026		STATE CAPITAL STOCK	TOTAL PLANT	261,160	0	261,160	141,400	0	141,400
6-027		ENVIRONMENTAL TAX	TSFR 7-049	0	0	0	0	0	0
6-028		OTHER MISC	100 MO	434	0	434	434	0	434
6-029		TOTAL MISC TAX		39,164,922	(38,923,327)	261,595	141,835	0	141,835
6-030									
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX		104,157,305	(33,284,339)	70,872,966	37,937,866	0	37,937,866
6-032									
6-033		RECAP FOR INCOME TAXES							
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,157,305	(33,284,339)	70,872,966	37,937,866	0	37,937,866
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.		104,157,305	(33,284,339)	70,872,966	37,937,866	0	37,937,866
6-037									
6-038		RECAP OTHER TAXES							
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	104,157,305	(33,284,339)	70,872,966	37,937,866	0	37,937,866
6-040		KCMO EARNINGS TAX	TSFR 7-048	938,788	(490,318)	448,470	448,470	343,883	792,353
6-041		TOTAL TAXES OTHER THAN INCOME TAX		105,096,094	(33,774,657)	71,321,437	38,386,337	343,883	38,730,219
6-042									
6-043									
6-044									
6-045									
6-046									
6-047		RECAPS FOR CASH WORKING CAPITAL							
6-048		TOTAL PAYROLL(EX. WOLF CREEK), STATE							
6-049		CAPITAL STOCK & OTHER MISC TAXES							
6-050									
6-051		STATE UNEMP. PAYROLL TAX	TSFR 6-017	23,416	0	23,416	12,628	0	12,628
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	111,823	0	111,823	60,194	0	60,194
6-053		FICA	TSFR 6-019	10,209,174	495,221	10,704,395	5,772,458	0	5,772,458
6-054		PAYROLL TAX CONTRA	TSFR 6-021	(2,346,888)	0	(2,346,888)	(1,265,476)	0	(1,265,476)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026	261,160	0	261,160	141,400	0	141,400
6-056		OTHER MISC TAXES	TSFR 6-028	434	0	434	434	0	434
6-057									
6-058		TOTAL PAYROLL(EX. WOLF CREEK), STATE							
6-059		CAPITAL STOCK & OTHER MISC TAXES		8,259,121	495,221	8,754,342	4,721,637	0	4,721,637

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION							
7-010									
7-011		REVENUES	TSFR 2-046	1,151,500,873	(69,509,819)	1,081,991,054	586,389,242	55,800,000	842,189,242
7-012									
7-013		DEDUCTIONS:							
7-014		OPER & MAINT EXPENSES	TSFR 4-347	630,933,859	59,772,013	690,705,872	379,944,418	320,236	380,264,854
7-015		LESS: DEPR CHG THRU CLEARING-OP	TSFR 5-154	1,524,344	(1,519,659)	4,684	2,511	0	2,511
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-089	13,763,860	0	13,763,860	7,842,133	0	7,842,133
7-017		NET OPER & MAINT EXPENSES		815,845,458	61,281,872	877,127,330	372,099,774	320,236	372,420,010
7-018									
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 8-036	104,157,305	(33,284,339)	70,872,966	37,937,866	0	37,937,866
7-020									
7-021		DEPRECIATION & AMORTIZATION							
7-022		NUCLEAR FUEL TAX AMORTIZATION	E1	8,857,821	0	8,857,821	5,046,741	0	5,046,741
7-023		STRAIGHT LINE TAX DEPRECIATION	TOTAL PLANT	112,324,528	6,531,063	118,855,591	64,351,926	0	64,351,926
7-024		MO ADDITIONAL DEPRECIATION	TSFR 5-142	3,500,000	(3,500,000)	0	0	0	0
7-025		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-043	0	0	0	0	0	0
7-026		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-177	0	0	0	0	0	0
7-027		CREDIT RATIO AMORTIZATIONS	TSFR 5-182	0	0	0	0	0	0
7-028		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	4,853,546	0	4,853,546	2,581,796	0	2,581,796
7-029		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	(3,229,117)	(2,287,210)	(5,496,327)	(2,923,717)	0	(2,923,717)
7-030		TOTAL DEPRECIATION & AMORTIZATION		126,306,578	763,853	127,070,431	69,056,746	0	69,056,746
7-031									
7-032		PERMANENT TAX ITEMS							
7-033		MANUFACTURERS DEDUCTION	D1	3,935,000	(1,404,000)	2,531,000	1,358,720	0	1,358,720
7-034		MEALS & ENT 50% DISALLOWED	SAL & WAGES	(486,500)	0	(486,500)	(251,565)	0	(251,565)
7-035		TOTAL PERMANENT ITEMS		3,468,500	(1,404,000)	2,064,500	1,105,155	0	1,105,155
7-036									
7-037		INTEREST & OTHER DEDUCTIONS							
7-038		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	483,950	483,950	483,950	0	483,950
7-039		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023	0	74,815	74,815	0	0	0
7-040		OTHER BOOK DEDUCTIONS	TOTAL PLANT	(54,414,888)	54,414,888	0	0	0	0
7-041		INTEREST EXPENSE	%-037 * 1-057	60,395,629	2,716,569	63,112,198	33,309,265	(33,103)	33,276,182
7-042		TOTAL INTEREST & OTHER DEDUCTIONS		5,980,941	57,690,022	63,670,963	33,793,235	(33,103)	33,760,132
7-043									
7-044		TOTAL DEDUCTIONS		855,558,781	85,057,208	940,615,988	513,982,776	287,134	514,279,910
7-045									
7-046		INCOME SUBJECT TO TAXATION		295,942,093	(154,567,027)	141,375,066	72,396,466	55,512,866	127,909,332
7-047									
7-048	408	KCMO EARNINGS TAX	100 MO	938,788	(490,318)	448,470	448,470	343,883	792,353
7-049		ENVIRONMENTAL TAX	%-015 * 7-048	0	0	0	0	0	0
7-050									
7-051		FEDERAL TAX CALCULATION							
7-052		NET TAXABLE INCOME	TSFR 7-046	295,942,093	(154,567,027)	141,375,066	72,396,466	55,512,866	127,909,332
7-053		DEDUCT: STATE INCOME TAX	TSFR 7-065	15,408,981	(7,807,457)	7,601,524	3,902,024	2,888,973	6,788,997
7-054		DEDUCT: CITY EARNINGS TAX	TSFR 7-048	938,788	(490,318)	448,470	448,470	343,883	792,353
7-055		FEDERAL TAXABLE INCOME		279,594,324	(146,269,252)	133,325,072	68,045,972	52,282,011	120,327,982
7-056		FEDERAL TAX @ 35%	%-010 * 7-055	97,858,013	(51,194,238)	46,663,775	23,818,090	18,298,704	42,114,794
7-057		DEDUCT: WIND PRODUCTION TAX CREDIT	E1	0	7,610,868	7,610,868	4,336,388	0	4,336,388
7-058		NET FEDERAL INCOME TAX		97,858,013	(58,805,106)	39,052,907	19,479,702	18,298,704	37,778,406
7-059									
7-060		STATE TAX CALCULATION							
7-061		NET TAXABLE INCOME	TSFR 7-046	295,942,093	(154,567,027)	141,375,066	72,396,466	55,512,866	127,909,332



KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-062		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-058	48,929,007	(29,402,553)	19,526,454	9,739,851	9,149,352	18,889,203
7-063		DEDUCT: CITY EARNINGS TAX @ 50%	%-013 * 7-048	489,394	(245,159)	224,235	224,235	171,941	396,176
7-064		STATE TAXABLE INCOME		246,543,692	(124,919,315)	121,624,377	82,432,380	48,191,573	108,623,953
7-065		STATE TAX @ 6.25%	%-011 * 7-064	15,408,981	(7,807,457)	7,601,524	3,902,024	2,886,973	6,768,997
7-066									
7-067	409	TOTAL FEDERAL & STATE TAX		113,268,994	(66,612,563)	46,656,431	23,381,726	21,185,677	44,567,403
7-068									
7-069		TOTAL CURRENTLY PAYABLE TAXES		114,205,782	(67,102,861)	47,102,921	23,830,196	21,529,560	45,359,756
7-070									
7-071	410 - 411	DEFERRED INCOME TAXES							
7-072		BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	(47,810,192)	47,810,192	0	0	0	0
7-073									
7-074		TURNAROUND OF DIT ON BASIS DIFFERENCES							
7-075		MO GROSS AFUDC	100 MO	0	(1,485,905)	(1,485,905)	(1,485,905)	0	(1,485,905)
7-076		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	(210,269)	(210,269)	(112,343)	0	(112,343)
7-077		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	(58,138)	(58,138)	(33,125)	0	(33,125)
7-078		CIAC	T&D	0	253,928	253,928	135,075	0	135,075
7-079		REPAIR ALLOWANCE	T&D	0	(830,136)	(830,136)	(441,583)	0	(441,583)
7-080		REPAIR EXPENSE - WC	W.C. PLANT	0	(275,732)	(275,732)	(154,808)	0	(154,808)
7-081		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	(1,042,151)	(1,042,151)	(558,636)	0	(558,636)
7-082		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	(58,057)	(58,057)	(30,883)	0	(30,883)
7-083		CAPITALIZED BENEFITS - MISSOURI ONLY	100 MO	0	(23,076)	(23,076)	(23,076)	0	(23,076)
7-084		PROP. TAX CAP. - ASSIGNED -WC	100 MO	0	0	0	0	0	0
7-085		PROP. TAX CAPITALIZED - ASSIGNED	100 MO	0	(510)	(510)	(510)	0	(510)
7-086		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT	0	(267,239)	(267,239)	(150,040)	0	(150,040)
7-087		PROP. TAX CAPITALIZED - ALLOCATED	PROD W/O W.C.	0	(1,699)	(1,699)	(911)	0	(911)
7-088		OTHER A/C 282 ITEMS	TOTAL PLANT	0	(1,556,505)	(1,556,505)	(842,738)	0	(842,738)
7-089		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	(1,830,269)	(1,830,269)	(990,962)	0	(990,962)
7-090		3% ITC - KANSAS ONLY	100 KS	0	(9,297)	(9,297)	0	0	0
7-091		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES		0	(7,395,055)	(7,395,055)	(4,690,444)	0	(4,690,444)
7-092									
7-093	411	DEFERRED INVESTMENT TAX CR AMORT							
7-094		BOOK DEFERRED ITC AMORT	TOTAL PLANT	(3,764,865)	3,764,865	0	0	0	0
7-095		AMORTIZATION OF ITC	ELEC W/O W.C.	0	(1,917,517)	(1,917,517)	(1,024,496)	0	(1,024,496)
7-096		AMORTIZATION OF WC ITC	W.C. PLANT	0	(742,270)	(742,270)	(416,743)	0	(416,743)
7-097		NET DEFERRED INVESTMENT TAX CR AMORT		(3,764,865)	1,105,078	(2,659,787)	(1,441,239)	0	(1,441,239)
7-098									
7-099		TOTAL DEFERRED TAXES		(51,575,057)	41,520,215	(10,054,842)	(6,131,683)	0	(6,131,683)
7-100									
7-101		TOTAL INCOME TAXES LESS EARNING & ENVIRON		61,691,937	(25,092,348)	36,599,589	17,250,042	21,185,677	36,435,720

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-05

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX							
8-010		WESTINGHOUSE ANTITRUST SETTLEMENT	E1	0	0	0	0	0	0
8-011		NUCLEAR REFUELING OUTAGE ACCRUAL	D2	(3,003,439)	(83,104)	(3,086,543)	(1,843,793)	0	(1,843,793)
8-012		VACATION ACCRUAL	SAL & WAGES	(4,230,122)	(88,878)	(4,319,000)	(2,329,066)	0	(2,329,066)
8-013		BAD DEBT RESERVE	904	(587,116)	(11,915)	(579,031)	(406,825)	0	(406,825)
8-014		TOTAL ACCT 190		(7,800,677)	(183,897)	(7,984,574)	(4,379,684)	0	(4,379,684)
8-015									
8-016	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0
8-017									
8-018	282	LIBERALIZED DEPRECIATION							
8-019		METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	286,824,084	26,433,309	313,257,393	167,278,090	0	167,278,090
8-020		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	156,384,315	(2,211,043)	154,173,272	82,643,221	0	82,643,221
8-021		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	8,898,408	182,759	8,881,165	0	0	0
8-022		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	1,613,688	33,904	1,647,570	1,647,570	0	1,647,570
8-023		NUCLEAR FUEL	E1	957,488	2,185	959,651	546,773	0	546,773
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	(12,473,899)	(281,720)	(12,735,419)	(12,735,419)	0	(12,735,419)
8-025		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	(1,813,866)	(33,904)	(1,847,570)	(1,847,570)	0	(1,847,570)
8-026		TOTAL LIBERALIZED DEPRECIATION		440,390,592	24,145,470	464,536,062	237,732,665	0	237,732,665
8-027									
8-028		ACCUM DIT ON BASIS DIFFERENCES							
8-029		GROSS AFDC - WOLF CREEK CONSTRUCTION	100 MO	26,008,048	871,484	26,877,510	26,877,510	0	26,877,510
8-030		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	4,473,462	234,878	4,708,140	2,515,478	0	2,515,478
8-031		AFDC DEBT - NUCLEAR FUEL	E1	217,841	193	218,034	124,228	0	124,228
8-032		CIAC	T&D	(14,886,225)	(888,488)	(15,572,713)	(8,283,752)	0	(8,283,752)
8-033		REPAIR ALLOWANCE	T&D	39,182,075	2,354,925	41,547,000	22,100,519	0	22,100,519
8-034		REPAIR EXPENSE - WC	W.C. PLANT	8,819,581	175,368	8,794,949	4,937,872	0	4,937,872
8-035		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	27,107,859	828,497	27,736,356	14,867,829	0	14,867,829
8-036		PENSIONS CAPITALIZED-ASSIGNED	100 MO	887,381	(528,404)	360,977	360,977	0	360,977
8-037		PENSIONS CAPITALIZED-ALLOCATED	T&D	0	881,600	881,600	382,570	0	382,570
8-038		PAYROLL TAX CAPITALIZED-ASSIGNED	100 MO	697,839	(455,585)	242,054	242,054	0	242,054
8-039		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	0	572,528	572,528	304,551	0	304,551
8-040		PROP TAX CAPITALIZED-ASSIGNED - WC	100 MO	0	0	0	0	0	0
8-041		PROP TAX CAPITALIZED-ASSIGNED	100 MO	0	17,039	17,039	17,039	0	17,039
8-042		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	3,103,246	1,613,879	4,717,125	2,648,402	0	2,648,402
8-043		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	68,494	(6,872)	61,822	33,139	0	33,139
8-044		HEALTH & WELFARE CAPITALIZED	T&D	404,875	58,778	461,653	245,572	0	245,572
8-045		OTHER MISCELLANEOUS	TOTAL PLANT	18,152,445	(115,150)	18,037,295	9,785,924	0	9,785,924
8-046		TOTAL ACCUM DIT ON BASIS DIFFERENCES		114,044,719	5,416,850	119,461,389	77,119,912	0	77,119,912
8-047									
8-048		TOTAL ACCT 282		554,435,311	29,582,120	583,997,431	314,852,576	0	314,852,576
8-049									
8-050	255	3% INVESTMENT TAX CREDIT	100 KS	0	7,108	7,108	0	0	0
8-051									
8-052	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)							
8-053		P & M / AMAX SETTLEMENT	E1	0	0	0	0	0	0
8-054		REG ASSET - DSM PROGRAMS - MO	100 MO	153,899	1,184,638	1,338,537	1,338,537	0	1,338,537
8-055		REG ASSET - DSM PROGRAMS - KS	100 KS	154,996	(154,996)	0	0	0	0
8-056		REG ASSET - REGULATORY EXP - MO	100 MO	144,819	434,931	579,750	579,750	0	579,750
8-057		REG ASSET - REGULATORY EXP - KS	100 KS	144,780	(144,780)	0	0	0	0
8-058		JANUARY 2002 ICE STORM	100 MO	1,858,255	(1,274,129)	584,126	584,126	0	584,126
8-059									
8-061		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0

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KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-082		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0
8-083		TOTAL ACCT 283 (RATEBASE ITEMS)		(24,782,847)	(41,924,797)	(66,707,644)	(36,930,891)	0	(36,930,891)
8-084									
8-085		TOTAL ACCUMULATED DEFERRED TAXES		521,851,787	(12,519,466)	509,332,321	273,542,001	0	273,542,001

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT							
11-010		STEAM							
11-011	310	LAND & LAND RIGHTS	D1	9,068,918	0	9,068,918	4,861,313	0	4,861,313
11-012		TOTAL ACCOUNT 310		9,068,918	0	9,068,918	4,861,313	0	4,861,313
11-013									
11-014	311	STRUCTURES & IMPROVEMENTS	D1	84,798,473	670,000	85,468,473	45,814,820	0	45,814,820
11-015		LEASE HOLD IMPROVEMENTS - P&M	D1	245,144	0	245,144	131,407	0	131,407
11-016		STRUCTURES & IMPROVEMENTS - H5	D1	8,923,285	0	8,923,285	4,783,248	0	4,783,248
11-017		TOTAL ACCOUNT 311		93,966,902	670,000	94,636,902	50,729,276	0	50,729,276
11-018									
11-019	312	BOILER PLANT EQUIPMENT	D1	533,830,877	5,779,000	539,609,877	289,253,109	0	289,253,109
11-020		UNIT TRAINS	D2	129,045	0	129,045	69,174	0	69,174
11-021		AQC EQUIPMENT	D1	33,284,328	(360,000)	32,924,328	17,648,795	0	17,648,795
11-022		BOILER PLANT EQUIPMENT - H5	D1	235,432,817	(630,000)	234,802,817	125,864,030	0	125,864,030
11-023		TOTAL ACCOUNT 312		802,877,167	4,789,000	807,666,167	432,835,107	0	432,835,107
11-024									
11-025	314	TURBOGENERATOR UNITS	D1	219,922,514	2,209,000	222,131,514	119,071,836	0	119,071,836
11-026		TOTAL ACCOUNT 314		219,922,514	2,209,000	222,131,514	119,071,836	0	119,071,836
11-027									
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	88,582,624	236,000	88,818,624	46,538,357	0	46,538,357
11-029		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	39,676,510	(81,000)	39,595,510	21,224,823	0	21,224,823
11-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	10,798	0	10,798	5,788	0	5,788
11-031		TOTAL ACCOUNT 315		128,269,932	155,000	128,424,932	67,768,968	0	67,768,968
11-032									
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	23,559,108	236,000	23,795,108	12,755,157	0	12,755,157
11-034		MISC. POWER PLANT EQUIPMENT - H5	D1	2,305,286	(9,000)	2,296,286	1,230,904	0	1,230,904
11-035		TOTAL ACCOUNT 316		25,864,394	227,000	26,091,394	13,986,061	0	13,986,061
11-036									
11-037		TOTAL STEAM PLANT		1,277,789,827	8,050,000	1,285,839,827	689,252,362	0	689,252,362
11-038									
11-039		NUCLEAR							
11-040	320	LAND & LAND RIGHTS	D1	3,411,585	0	3,411,585	1,828,750	0	1,828,750
11-041		MISSOURI GROSS AFDC	100 MO	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS		3,411,585	0	3,411,585	1,828,750	0	1,828,750
11-043									
11-044	321	STRUCTURES & IMPROVEMENTS	D1	398,632,085	369,000	399,001,085	213,881,008	0	213,881,008
11-045		MISSOURI GROSS AFDC	100 MO	19,170,115	0	19,170,115	19,170,115	0	19,170,115
11-046		TOTAL STRUCTURES & IMPROVEMENTS		417,802,200	369,000	418,171,200	233,051,123	0	233,051,123
11-047									
11-048	322	REACTOR PLANT EQUIPMENT	D1	636,365,277	4,646,000	641,011,277	343,808,434	0	343,808,434
11-049		MISSOURI GROSS AFDC	100 MO	49,326,298	0	49,326,298	49,326,298	0	49,326,298
11-050		TOTAL REACTOR PLANT EQUIPMENT		685,691,575	4,646,000	690,337,575	392,934,732	0	392,934,732
11-051									
11-052	323	TURBOGENERATOR UNITS	D1	168,318,279	2,214,000	168,532,279	90,340,240	0	90,340,240
11-053		MISSOURI GROSS AFDC	100 MO	5,851,539	0	5,851,539	5,851,539	0	5,851,539
11-054		TOTAL TURBOGENERATOR UNITS		172,169,818	2,214,000	174,383,818	96,191,779	0	96,191,779
11-055									
11-056	324	ACCESSORY ELECT. EQUIPMENT	D1	131,875,879	(248,000)	131,627,879	70,451,826	0	70,451,826
11-057		MISSOURI GROSS AFDC	100 MO	6,565,120	0	6,565,120	6,565,120	0	6,565,120
11-058		TOTAL ACCESSORY ELEC. EQUIPMENT		138,440,999	(248,000)	137,994,999	77,016,946	0	77,016,946
11-059									
11-060	325	MISC POWER PLANT EQUIPMENT	D1	68,646,089	(578,000)	68,068,089	36,487,298	0	36,487,298

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-061		MISSOURI GROSS AFDC	100 MO	1,164,764	0	1,164,764	1,164,764	0	1,164,764
11-062		TOTAL MISC POWER PLANT EQUIPMENT		69,610,853	(578,000)	69,232,853	37,652,062	0	37,652,062
11-063									
11-064	328	REGULATORY DISALLOWANCES	D1	(129,773,599)	(6,238,362)	(136,011,961)	(72,908,010)	0	(72,908,010)
11-065		MISSOURI GROSS AFDC	100 MO	(8,199,158)	0	(8,199,158)	(8,199,158)	0	(8,199,158)
11-066		TOTAL REGULATORY DISALLOWANCES		(137,972,757)	(6,238,362)	(144,211,119)	(81,107,168)	0	(81,107,168)
11-067									
11-068		TOTAL NUCLEAR PRODUCTION PLANT		1,349,154,273	166,838	1,349,320,911	757,568,223	0	757,568,223
11-069									
11-070		OTHER PRODUCTION PLANT - CT							
11-071	340	LAND - CT	D1	1,009,932	0	1,009,932	541,365	0	541,365
11-072		LAND RIGHTS - CT	D1	93,269	0	93,269	49,996	0	49,996
11-073	341	STRUCTURES & IMPROVEMENTS - CT	D1	916,454	0	916,454	491,257	0	491,257
11-074	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	5,750,824	83,000	5,833,824	3,127,170	0	3,127,170
11-075	344	GENERATORS - CT	D1	275,266,920	(389,000)	274,877,920	147,345,881	0	147,345,881
11-076	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	8,803,051	(54,000)	8,549,051	4,582,643	0	4,582,643
11-077		TOTAL OTHER PRODUCTION PLANT - CT		291,640,450	(389,000)	291,250,450	156,138,313	0	156,138,313
11-078									
11-079		OTHER PRODUCTION PLANT - WIND							
11-080	340	LAND - WIND	D1	0	0	0	0	0	0
11-081		LAND RIGHTS - WIND	D1	0	0	0	0	0	0
11-082	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
11-083	344	GENERATORS - WIND	D1	0	171,504,000	171,504,000	91,933,205	0	91,933,205
11-084	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
11-085		TOTAL OTHER PRODUCTION PLANT - WIND		0	171,504,000	171,504,000	91,933,205	0	91,933,205
11-086									
11-087		TOTAL PRODUCTION PLANT		2,918,584,550	179,360,838	3,097,925,188	1,694,892,102	0	1,694,892,102
11-088									
11-089		TRANSMISSION PLANT							
11-090	350	LAND AND LAND RIGHTS							
11-091		LAND							
11-092		DISTRIBUTION RELATED - MO	100 MO	11,483	0	11,483	11,483	0	11,483
11-093		DISTRIBUTION RELATED - KS	100 KS	12,983	0	12,983	0	0	0
11-094		STEP-UP EQUIPMENT	D1	58,018	0	58,018	31,100	0	31,100
11-095		SUBSTATION EQUIPMENT	D3	675,882	0	675,882	362,193	0	362,193
11-096		OVERHEAD LINES	D3	763,969	0	763,969	409,530	0	409,530
11-097		TOTAL LAND		1,522,156	0	1,522,156	814,306	0	814,306
11-098									
11-099		LAND RIGHTS							
11-100		SUBSTATIONS	D3	381	0	381	204	0	204
11-101		OVERHEAD LINES							
11-102		DISTRIBUTION RELATED - MO	100 MO	176,143	0	176,143	176,143	0	176,143
11-103		DISTRIBUTION RELATED - KS	100 KS	378,759	0	378,759	0	0	0
11-104		ALLOCATED	D3	21,720,615	0	21,720,615	11,843,144	0	11,843,144
11-105		TOTAL LAND RIGHTS		22,275,898	0	22,275,898	11,819,491	0	11,819,491
11-106		TOTAL ACCT 350		23,798,054	0	23,798,054	12,633,797	0	12,633,797
11-107									
11-108	352	STRUCTURES AND IMPROVEMENTS							
11-109		DISTRIBUTION RELATED - MO	100 MO	87,850	0	87,850	87,850	0	87,850
11-110		DISTRIBUTION RELATED - KS	100 KS	62,913	0	62,913	0	0	0
11-111		STEP-UP EQUIPMENT	D1	404,626	0	404,626	216,896	0	216,896
11-112		TRANSMISSION EQUIPMENT	D3	3,830,755	(27,000)	3,803,755	2,038,969	0	2,038,969

KANSAS CITY POWER & LIGHT CO.  
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SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-113		SUBTOTAL		4,388,143	(27,000)	4,359,143	2,343,715	0	2,343,715
11-114		MO GROSS AFDC	100 MO	15,894	0	15,894	15,894	0	15,894
11-115		TOTAL ACCT 352		4,401,837	(27,000)	4,374,837	2,359,409	0	2,359,409
11-116									
11-117	353	STATION EQUIPMENT							
11-118		DISTRIBUTION RELATED - MO	100 MO	2,785,514	0	2,785,514	2,785,514	0	2,785,514
11-119		DISTRIBUTION RELATED - KS	100 KS	1,835,893	0	1,835,893	0	0	0
11-120		STEP-UP EQUIPMENT	D1	12,443,185	0	12,443,185	6,670,060	0	6,670,060
11-121		TRANSMISSION EQUIPMENT	D3	102,398,287	5,387,000	107,785,287	57,777,351	0	57,777,351
11-122		SUBTOTAL		119,282,880	5,387,000	124,649,880	67,232,925	0	67,232,925
11-123		MO GROSS AFDC	100 MO	558,231	0	558,231	558,231	0	558,231
11-124		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	5,851,135	0	5,851,135	3,138,449	0	3,138,449
11-125		TOTAL ACCT 353		125,672,246	5,387,000	131,059,246	70,927,605	0	70,927,605
11-126									
11-127	354	TOWERS AND FIXTURES							
11-128		MISSOURI	100 MO	0	0	0	0	0	0
11-129		ALLOCATED TRANSMISSION	D3	3,980,692	(18,000)	3,962,692	2,124,166	0	2,124,166
11-130		TOTAL ACCT 354		3,980,692	(18,000)	3,962,692	2,124,166	0	2,124,166
11-131									
11-132	355	POLES AND FIXTURES							
11-133		DISTRIBUTION RELATED - MO	100 MO	3,617,234	0	3,617,234	3,617,234	0	3,617,234
11-134		DISTRIBUTION RELATED - KS	100 KS	8,321,523	0	8,321,523	0	0	0
11-135		TRANSMISSION EQUIPMENT	D3	78,740,647	5,166,000	83,906,647	43,905,335	0	43,905,335
11-136		SUBTOTAL		88,679,404	5,166,000	93,845,404	47,522,569	0	47,522,569
11-137		MO GROSS AFDC	100 MO	3,506	0	3,506	3,506	0	3,506
11-138		TOTAL ACCT 355		88,682,910	5,166,000	93,848,910	47,526,075	0	47,526,075
11-139									
11-140	356	OVERHEAD CONDUCTORS AND DEVICES							
11-141		DISTRIBUTION RELATED - MO	100 MO	3,755,115	0	3,755,115	3,755,115	0	3,755,115
11-142		DISTRIBUTION RELATED - KS	100 KS	7,598,596	0	7,598,596	0	0	0
11-143		TRANSMISSION EQUIPMENT	D3	62,668,693	5,639,000	68,307,693	36,615,736	0	36,615,736
11-144		SUBTOTAL		74,022,404	5,639,000	79,661,404	40,370,851	0	40,370,851
11-145		MO GROSS AFDC	100 MO	2,552	0	2,552	2,552	0	2,552
11-146		TOTAL ACCT 356		74,024,956	5,639,000	79,663,956	40,373,403	0	40,373,403
11-147									
11-148	357	UNDERGROUND CONDUIT	D3	3,078,287	(18,000)	3,060,287	1,640,440	0	1,640,440
11-149									
11-150	358	UNDERGROUND CONDUCTORS & DEVICES	D3	2,798,718	(117,000)	2,681,718	1,437,511	0	1,437,511
11-151									
11-152		TOTAL TRANSMISSION PLANT		326,437,700	16,012,000	342,449,700	179,022,406	0	179,022,406
11-153									
11-154		DISTRIBUTION PLANT							
11-155	360	LAND & LAND RIGHTS							
11-156		LAND (NON-DEPRECIABLE)							
11-157		MISSOURI							
11-158		SUBSTATIONS ASSIGNED	100 MO	3,176,119	(9,900)	3,166,219	3,166,219	0	3,166,219
11-159		SUBSTATION - STEP-UP	D1	347	0	347	186	0	186
11-160		SUBS ALLOC- TRANSMISSION	D3	439,577	0	439,577	235,631	0	235,631
11-161		TOTAL MISSOURI LAND		3,616,043	(9,900)	3,606,143	3,402,037	0	3,402,037
11-162		KANSAS							
11-163		SUBSTATIONS ASSIGNED	100 KS	3,768,844	(8,100)	3,760,744	0	0	0
11-164		SUBS ALLOC- TRANSMISSION	D3	568,665	0	568,665	304,828	0	304,828

KANSAS CITY POWER & LIGHT CO.  
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SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-165		TOTAL KANSAS LAND		4,337,508	(8,100)	4,329,408	304,828	0	304,828
11-166									
11-167		LAND RIGHTS							
11-168		MISSOURI (DEPRECIABLE)							
11-169		SUBSTATIONS	100 MO	2,137	0	2,137	2,137	0	2,137
11-170		OVERHEAD LINES	100 MO	8,785,382	0	8,785,382	8,785,382	0	8,785,382
11-171		TOTAL MO LAND RIGHTS		8,787,499	0	8,787,499	8,787,499	0	8,787,499
11-172		KANSAS (NON-DEPRECIABLE)							
11-173		SUBSTATIONS	100 KS	31	0	31	0	0	0
11-174		OVERHEAD LINES							
11-175		ASSIGNED	100 KS	5,994,894	0	5,994,894	0	0	0
11-176		WHOLESALE	100 WS	1,213	0	1,213	0	0	0
11-177		TOTAL KS LAND RIGHTS		5,996,138	0	5,996,138	0	0	0
11-178									
11-179		TOTAL LAND RIGHTS		14,783,636	0	14,783,636	8,787,499	0	8,787,499
11-180									
11-181		TOTAL ACCT 360		22,737,188	(18,000)	22,719,188	12,494,363	0	12,494,363
11-182									
11-183	361	STRUCTURES & IMPROVEMENTS							
11-184		MISSOURI							
11-185		ASSIGNED	100 MO	4,305,093	(49,500)	4,255,593	4,255,593	0	4,255,593
11-186		STEP-UP EQUIPMENT	D1	471	0	471	252	0	252
11-187		TRANSMISSION EQUIPMENT	D3	595,828	0	595,828	319,388	0	319,388
11-188		TOTAL MO STRUCT & IMPROVEMENTS		4,901,392	(49,500)	4,851,892	4,575,234	0	4,575,234
11-189									
11-190		KANSAS							
11-191		ASSIGNED	100 KS	4,312,180	(40,500)	4,271,680	0	0	0
11-192		TRANSMISSION EQUIPMENT	D3	650,648	0	650,648	348,774	0	348,774
11-193		TOTAL KS STRUCT & IMPROVEMENTS		4,962,837	(40,500)	4,922,337	348,774	0	348,774
11-194									
11-195		TOTAL ACCOUNT 361		9,864,229	(90,000)	9,774,229	4,924,008	0	4,924,008
11-196									
11-197	362	STATION EQUIPMENT							
11-198		MISSOURI							
11-199		ASSIGNED	100 MO	72,454,306	1,535,050	73,989,356	73,989,356	0	73,989,356
11-200		STEP-UP EQUIPMENT	D1	8,113	0	8,113	4,349	0	4,349
11-201		TRANSMISSION EQUIPMENT	D3	10,272,817	0	10,272,817	5,506,653	0	5,506,653
11-202		TOTAL MO STATION EQUIPMENT		82,735,235	1,535,050	84,270,285	79,500,357	0	79,500,357
11-203									
11-204		KANSAS							
11-205		ASSIGNED	100 KS	51,566,659	1,255,950	52,822,609	0	0	0
11-206		TRANSMISSION EQUIPMENT	D3	8,029,253	0	8,029,253	4,304,010	0	4,304,010
11-207		TOTAL KS STATION EQUIPMENT		59,595,912	1,255,950	60,851,862	4,304,010	0	4,304,010
11-208									
11-209		SUBTOTAL ACCOUNT 362		142,331,147	2,781,000	145,122,147	83,804,367	0	83,804,367
11-210									
11-211		STATION EQUIP - COMMUN EQUIP (LIKE 397)							
11-212		MISSOURI	100 MO	1,713,110	0	1,713,110	1,713,110	0	1,713,110
11-213		KANSAS	100 KS	1,593,735	0	1,593,735	0	0	0
11-214		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)		3,306,846	0	3,306,846	1,713,110	0	1,713,110
11-215									
11-216		TOTAL ACCOUNT 362		145,637,993	2,781,000	148,428,993	85,517,478	0	85,517,478

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-217									
11-218	364	POLES, TOWERS, & FIXTURES							
11-219		MISSOURI	100 MO	110,966,286	4,564,450	115,530,736	115,530,736	0	115,530,736
11-220		KANSAS							
11-221		WHOLESALE	100 WS	106,393	0	106,393	0	0	0
11-222		RETAIL	100 KS	96,483,280	3,734,550	100,217,830	0	0	0
11-223		TOTAL KS POLES, TOWERS & FIX		96,589,673	3,734,550	100,324,223	0	0	0
11-224		TOTAL ACCOUNT 364		207,555,959	8,299,000	215,854,959	115,530,736	0	115,530,736
11-225									
11-226	365	OVERHEAD CONDUCTORS & DEVICES							
11-227		MISSOURI	100 MO	94,077,198	4,027,650	98,104,846	98,104,846	0	98,104,846
11-228		KANSAS							
11-229		WHOLESALE	100 WS	68,571	0	68,571	0	0	0
11-230		RETAIL	100 KS	76,046,671	3,295,350	79,342,021	0	0	0
11-231		TOTAL KS OVERHEAD LINES		76,115,242	3,295,350	79,410,592	0	0	0
11-232		TOTAL ACCOUNT 365		170,192,438	7,323,000	177,515,438	98,104,846	0	98,104,846
11-233									
11-234	366	UNDERGROUND CONDUIT							
11-235		MISSOURI	100 MO	71,093,458	3,182,650	74,276,308	74,276,308	0	74,276,308
11-236		KANSAS	100 KS	81,928,454	2,604,150	84,533,604	0	0	0
11-237		TOTAL ACCOUNT 366		133,022,912	5,787,000	138,809,912	74,276,308	0	74,276,308
11-238									
11-239	367	UNDERGROUND CONDUCTORS & DEV.							
11-240		MISSOURI	100 MO	146,212,605	3,931,950	150,144,555	150,144,555	0	150,144,555
11-241		KANSAS	100 KS	143,846,412	3,217,050	147,063,462	0	0	0
11-242		TOTAL ACCOUNT 367		290,059,017	7,149,000	297,208,017	150,144,555	0	150,144,555
11-243									
11-244	368	LINE TRANSFORMERS							
11-245		MISSOURI							
11-246		RECORDED IN MISSOURI	100 MO	26,370,832	628,650	26,999,482	26,999,482	0	26,999,482
11-247		ALLOCATED TO MISSOURI	100 MO	89,045,878	0	89,045,878	89,045,878	0	89,045,878
11-248		TOTAL MISSOURI		115,416,709	628,650	116,045,359	116,045,359	0	116,045,359
11-249									
11-250		KANSAS							
11-251		RECORDED IN KANSAS	100 KS	17,930,568	514,350	18,444,918	0	0	0
11-252		ALLOCATED TO KANSAS	100 KS	65,628,041	0	65,628,041	0	0	0
11-253		TOTAL KANSAS		83,558,610	514,350	84,072,960	0	0	0
11-254									
11-255		WHOLESALE	100 WS	27,050	0	27,050	0	0	0
11-256									
11-257		TOTAL ACCOUNT 368		199,002,369	1,143,000	200,145,369	116,045,359	0	116,045,359
11-258									
11-259	369	SERVICES							
11-260		MISSOURI	100 MO	39,222,835	(106,900)	39,113,935	39,113,935	0	39,113,935
11-261		KANSAS	100 KS	38,178,740	(89,100)	38,089,640	0	0	0
11-262		TOTAL ACCOUNT 369		77,401,575	(196,000)	77,203,575	39,113,935	0	39,113,935
11-263									
11-264	370	METERS							
11-265		MISSOURI							
11-266		RECORDED IN MISSOURI	100 MO	15,224,727	(475,200)	14,749,527	14,749,527	0	14,749,527
11-267		ALLOCATED TO MISSOURI	100 MO	22,504,705	0	22,504,705	22,504,705	0	22,504,705
11-268		TOTAL MO METERS		37,729,432	(475,200)	37,254,232	37,254,232	0	37,254,232



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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-269									
11-270		KANSAS							
11-271		RECORDED IN KANSAS	100 KS	12,095,632	(388,800)	11,706,832	0	0	0
11-272		ALLOCATED TO KANSAS	100 KS	18,895,565	0	18,895,565	0	0	0
11-273		TOTAL KS METERS		30,991,197	(388,800)	30,602,397	0	0	0
11-274									
11-275		WHOLESALE	100 WS	155,184	0	155,184	0	0	0
11-276									
11-277		TOTAL ACCOUNT 370		68,875,813	(884,000)	68,011,813	37,254,232	0	37,254,232
11-278									
11-279	371	INSTALLATION ON CUST. PREMISES							
11-280		MISSOURI	100 MO	6,568,409	64,350	6,632,759	6,632,759	0	6,632,759
11-281		KANSAS	100 KS	2,333,216	52,650	2,385,866	0	0	0
11-282		TOTAL ACCOUNT 371		8,901,625	117,000	9,018,625	6,632,759	0	6,632,759
11-283									
11-284	373	STREET LIGHTS & SIGNAL SYSTEMS							
11-285		MISSOURI	100 MO	6,713,545	(128,700)	6,584,845	6,584,845	0	6,584,845
11-286		KANSAS	100 KS	26,512,011	(105,300)	26,406,711	0	0	0
11-287		TOTAL ACCOUNT 373		33,225,556	(234,000)	32,991,556	6,584,845	0	6,584,845
11-288									
11-289		TOTAL DISTRIBUTION PLANT		1,368,476,674	31,205,000	1,397,681,674	746,623,424	0	746,623,424
11-290									
11-291		TOTAL TRANS & DIST. PLANT		1,692,914,374	47,217,000	1,740,131,374	925,645,830	0	925,645,830
11-292									
11-293		TOTAL PROD, TRANS & DIST PLANT		4,611,478,924	228,577,638	4,838,056,562	2,820,537,932	0	2,820,537,932
11-294									
11-295									
11-296		GENERAL PLANT							
11-297	389	LAND AND LAND RIGHTS	PTD	2,254,426	0	2,254,426	1,221,112	0	1,221,112
11-298	390	STRUCTURES AND IMPROVEMENTS	PTD	50,407,570	(461,000)	49,946,570	27,053,807	0	27,053,807
11-299		LEASEHOLD IMPROVEMENTS	PTD	3,420,051	0	3,420,051	1,852,474	0	1,852,474
11-300		TOTAL ACCT 390		53,827,621	(461,000)	53,366,621	28,906,081	0	28,906,081
11-301	391	OFFICE FURNITURE & EQUIPMENT	PTD	12,276,631	284,000	12,560,631	6,804,561	0	6,804,561
11-302	392	TRANSPORTATION EQUIPMENT	T&D	24,539,563	4,581,000	29,120,563	15,490,398	0	15,490,398
11-303	393	STORES EQUIPMENT	PTD	650,273	(18,000)	632,273	342,471	0	342,471
11-304	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	3,063,415	466,000	3,529,415	1,911,711	0	1,911,711
11-305	395	LABORATORY EQUIPMENT	PTD	4,602,536	(63,000)	4,539,536	2,458,844	0	2,458,844
11-306	396	POWER OPERATED EQUIPMENT	T&D	10,212,261	(558,000)	9,654,261	5,135,490	0	5,135,490
11-307	397	COMMUNICATIONS EQUIPMENT							
11-308		ALLOCATED	T&D	74,466,396	1,734,000	76,200,396	40,534,054	0	40,534,054
11-309		MO GROSS AFDC	100 MO	9,280	0	9,280	9,280	0	9,280
11-310		TOTAL ACCT 397		74,475,676	1,734,000	76,209,676	40,543,334	0	40,543,334
11-311	398	MISCELLANEOUS EQUIPMENT	PTD	193,410	(18,000)	175,410	95,011	0	95,011
11-312	399	OTHER TANGIBLE PROPERTY	100 MO	0	0	0	0	0	0
11-313									
11-314		TOTAL GENERAL PLANT		186,097,812	5,947,000	192,044,812	102,909,013	0	102,909,013
11-315									
11-316		INTANGIBLE PLANT							
11-317	301	ORGANIZATION	PTD	72,186	0	72,186	39,100	0	39,100
11-318	302	FRANCHISES & CONSENTS							
11-319		MISSOURI	100 MO	22,937	0	22,937	22,937	0	22,937
11-320		OTHER	TRAN PLANT	0	0	0	0	0	0

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SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-321		TOTAL ACCOUNT 302		22,937	0	22,937	22,937	0	22,937
11-322									
11-323	303	MISC. INTANGIBLE PLANT							
11-324		5-YR SOFTWARE							
11-325		CUSTOMER RELATED	C2	12,651,765	0	12,651,765	6,776,924	0	6,776,924
11-326		ENERGY RELATED	E1	2,969,903	0	2,969,903	1,692,140	0	1,692,140
11-327		DEMAND RELATED	D1	17,154,097	2,351,100	19,505,197	10,455,589	0	10,455,589
11-328		CORPORATE SOFTWARE	SAL & WAGES	9,268,179	0	9,268,179	4,997,963	0	4,997,963
11-329		TRANSMISSION RELATED	D3	407,281	0	407,281	218,319	0	218,319
11-330		TOTAL 5-YR SOFTWARE		42,451,225	2,351,100	44,802,325	24,140,935	0	24,140,935
11-331									
11-332		10-YR SOFTWARE							
11-333		CUSTOMER RELATED	C2	39,807,708	414,900	40,222,608	21,545,260	0	21,545,260
11-334		ENERGY RELATED	E1	12,043,344	0	12,043,344	6,861,847	0	6,861,847
11-335		TOTAL 10-YR SOFTWARE		51,851,052	414,900	52,265,952	28,407,107	0	28,407,107
11-336									
11-337		INTANGIBLE ACC EQUIP (LIKE 345)	D1	0	0	0	0	0	0
11-338		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	837,350	0	837,350	448,854	0	448,854
11-339		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	T&D	0	0	0	0	0	0
11-340									
11-341		TOTAL MISC. INTANGIBLE PLANT		95,139,627	2,766,000	97,905,627	52,996,896	0	52,996,896
11-342									
11-343		TOTAL INTANGIBLE PLANT		95,234,750	2,766,000	98,000,750	53,058,932	0	53,058,932
11-344									
11-345		ELECTRIC ACQUISITION ADJUSTMENT	D1	0	0	0	0	0	0
11-346									
11-347		TOTAL ELECTRIC PLANT IN SERVICE		4,892,811,486	235,290,838	5,128,102,124	2,776,505,877	0	2,776,505,877
11-348									
11-349									
11-350									
11-351									
11-352									
11-353		RECAPS FOR TAX ALLOCATIONS:							
11-354		PRODUCTION PLANT	TSFR 11-087	2,918,564,550	179,380,638	3,097,925,188	1,694,892,102	0	1,694,892,102
11-355		LESS: WOLF CREEK	TSFR 11-088	1,349,154,273	166,638	1,349,320,911	757,568,223	0	757,568,223
11-356		PRODUCTION PLANT W/O WOLF CREEK		1,569,410,277	179,194,000	1,748,604,277	937,323,879	0	937,323,879
11-357									
11-358		TOTAL ELECTRIC PLANT	TSFR 11-347	4,892,811,486	235,290,838	5,128,102,124	2,776,505,877	0	2,776,505,877
11-359		LESS: WOLF CREEK	TSFR 11-088	1,349,154,273	166,638	1,349,320,911	757,568,223	0	757,568,223
11-360		TOTAL ELECTRIC PLANT W/O WOLF CRK		3,543,657,213	235,124,000	3,778,781,213	2,018,937,655	0	2,018,937,655
11-361									
11-362		PROD., TRANS., AND DIST.	TSFR 11-293	4,611,478,924	226,577,638	4,838,056,562	2,620,537,932	0	2,620,537,932
11-363		LESS: WOLF CREEK	TSFR 11-088	1,349,154,273	166,638	1,349,320,911	757,568,223	0	757,568,223
11-364		PTD W/O WOLF CREEK		3,262,324,651	226,411,000	3,488,735,651	1,862,969,710	0	1,862,969,710
11-365									
11-366		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-347	4,892,811,486	235,290,838	5,128,102,124	2,776,505,877	0	2,776,505,877
11-367		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-166	2,293,126,366	(16,443,830)	2,276,682,536	1,262,918,031	0	1,262,918,031
11-368		NET PLANT		2,599,685,120	251,734,468	2,851,419,588	1,513,587,846	0	1,513,587,846
11-369									
11-370		SUBTOTAL PROD., TRANS., DIST., & GEN		4,797,576,736	232,524,638	5,030,101,374	2,723,446,945	0	2,723,446,945

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-009		<b>PRODUCTION</b>							
12-010		<b>STEAM PRODUCTION</b>							
12-011	311	STRUCTURES & IMPROVEMENTS	D1	40,215,973	1,182,312	41,398,284	22,191,185	0	22,191,185
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	101,021	22,159	123,180	66,029	0	66,029
12-013		STRUCTURES & IMPROVEMENTS - H5	D1	7,177,229	28,785	7,206,014	3,862,720	0	3,862,720
12-014		TOTAL ACCOUNT 311		47,494,222	1,233,256	48,727,478	26,119,934	0	26,119,934
12-015									
12-016	312	BOILER PLANT EQUIPMENT	D1	325,720,889	(7,624,294)	318,096,395	170,512,763	0	170,512,763
12-017		UNIT TRAINS	D2	129,045	0	129,045	89,174	0	89,174
12-018		AQC EQUIPMENT	D1	53,752,427	(12,837,258)	40,915,169	21,932,215	0	21,932,215
12-019		BOILER PLANT EQUIPMENT - H5	D1	181,861,915	911,005	182,772,920	97,866,601	0	97,866,601
12-020		TOTAL ACCOUNT 312		561,264,077	(19,550,548)	541,713,529	290,380,753	0	290,380,753
12-021									
12-022	314	TURBOGENERATOR UNITS	D1	90,185,120	12,273,487	102,458,587	54,922,020	0	54,922,020
12-023		TOTAL ACCOUNT 314		90,185,120	12,273,487	102,458,587	54,922,020	0	54,922,020
12-024									
12-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	24,166,551	3,026,473	27,193,024	14,576,580	0	14,576,580
12-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	30,278,329	165,331	30,443,660	16,319,055	0	16,319,055
12-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	606	585	1,190	638	0	638
12-028		TOTAL ACCOUNT 315		54,445,485	3,192,389	57,637,874	30,896,274	0	30,896,274
12-029									
12-030	316	MISC POWER PLANT EQUIPMENT	D1	10,565,932	(291,008)	10,274,924	5,507,782	0	5,507,782
12-031		MISC POWER PLANT EQUIPMENT - H5	D1	1,769,159	5,370	1,774,529	951,221	0	951,221
12-032		TOTAL ACCOUNT 316		12,335,092	(285,638)	12,049,453	6,459,003	0	6,459,003
12-033									
12-034		<b>TOTAL STEAM PRODUCTION</b>		<b>765,723,986</b>	<b>(3,137,074)</b>	<b>762,586,922</b>	<b>408,777,984</b>	<b>0</b>	<b>408,777,984</b>
12-035									
12-036		<b>NUCLEAR PRODUCTION</b>							
12-037	321	STRUCTURES & IMPROVEMENTS	D1	211,754,419	(1,027,246)	210,727,174	112,958,440	0	112,958,440
12-038		MISSOURI GROSS AFDC	100 MO	9,682,518	100,843	9,783,361	9,783,361	0	9,783,361
12-039		TOTAL STRUCTURES & IMPROVEMENTS		221,436,938	(926,403)	220,510,335	122,741,802	0	122,741,802
12-040									
12-041	322	REACTOR PLANT EQUIPMENT	D1	324,470,369	(3,677,958)	320,592,411	171,850,731	0	171,850,731
12-042		MISSOURI GROSS AFDC	100 MO	25,643,046	380,492	26,003,538	26,003,538	0	26,003,538
12-043		MISSOURI 40YR->60YR AMORT	100 MO	0	12,016,662	12,016,662	12,016,662	0	12,016,662
12-044		TOTAL REACTOR PLANT EQUIPMENT		350,113,415	8,499,196	358,612,611	209,870,931	0	209,870,931
12-045									
12-046	323	TURBOGENERATOR UNITS	D1	100,294,020	(649,892)	99,644,128	53,413,355	0	53,413,355
12-047		MISSOURI GROSS AFDC	100 MO	4,733,539	57,979	4,791,517	4,791,517	0	4,791,517
12-048		TOTAL TURBOGENERATOR UNITS		105,027,558	(591,913)	104,435,645	58,204,872	0	58,204,872
12-049									
12-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	61,836,805	(1,261,966)	60,574,838	32,470,807	0	32,470,807
12-051		MISSOURI GROSS AFDC	100 MO	3,074,820	49,820	3,124,240	3,124,240	0	3,124,240
12-052		TOTAL ACCESSORY ELECT EQUIP		64,911,425	(1,212,347)	63,699,078	35,594,847	0	35,594,847
12-053									
12-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	14,862,933	(145,133)	14,717,800	7,889,346	0	7,889,346
12-055		MISSOURI GROSS AFDC	100 MO	446,719	17,123	463,842	463,842	0	463,842
12-056		TOTAL MISC POWER PLANT EQUIP		15,309,651	(128,010)	15,181,641	8,353,188	0	8,353,188
12-057									
12-058	328	REGULATORY DISALLOWANCES	D1	(69,240,274)	(3,004,808)	(72,245,082)	(38,726,338)	0	(38,726,338)
12-059		MISSOURI GROSS AFDC	100 MO	(4,445,749)	(64,103)	(4,509,851)	(4,509,851)	0	(4,509,851)
12-060		TOTAL REGULATORY DISALLOWANCES		(73,686,022)	(3,068,911)	(76,754,933)	(43,236,190)	0	(43,236,190)

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-081									
12-082		TOTAL NUCLEAR PRODUCTION		683,112,985	2,571,413	685,684,378	391,529,250	0	391,529,250
12-083									
12-084		OTHER PRODUCTION PLANT - CT							
12-085	340	LAND & LAND RIGHTS - CT	D1	1,891	1,832	3,723	1,898	0	1,996
12-086	341	STRUCTURES & IMPROVEMENTS - CT	D1	189,289	30,429	199,898	107,046	0	107,046
12-087	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	1,902,225	180,650	2,082,875	1,116,507	0	1,116,507
12-088	344	GENERATORS - CT	D1	57,112,102	8,518,375	65,630,477	35,180,638	0	35,180,638
12-089	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	6,120,660	264,165	6,384,825	3,422,529	0	3,422,529
12-070		TOTAL OTHER PRODUCTION PLANT - CT		65,306,148	8,985,451	74,301,599	39,828,716	0	39,828,716
12-071									
12-072		OTHER PRODUCTION PLANT - WIND							
12-073	340	LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0
12-074	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0
12-075	344	GENERATORS - WIND	D1	0	(27,000)	(27,000)	(14,473)	0	(14,473)
12-076	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0
12-077		TOTAL OTHER PRODUCTION PLANT - WIND		0	(27,000)	(27,000)	(14,473)	0	(14,473)
12-078									
12-079		SUBTOTAL PRODUCTION		1,514,143,109	8,402,790	1,522,545,899	840,121,478	0	840,121,478
12-080		PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	(7,301,267)	(1,692,000)	(8,993,267)	(4,982,370)	0	(4,982,370)
12-081		TOTAL PRODUCTION		1,506,841,842	6,710,790	1,513,552,632	835,139,107	0	835,139,107
12-082									
12-083		TRANSMISSION							
12-084	350	LAND RIGHTS	350 LR	4,258,770	1,758,720	6,015,490	3,191,792	0	3,191,792
12-085		TOTAL ACCOUNT 350		4,258,770	1,758,720	6,015,490	3,191,792	0	3,191,792
12-086									
12-087	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,388,390	(203,583)	1,182,807	635,942	0	635,942
12-088		MO GROSS AFDC	100 MO	2,858	160	3,118	3,118	0	3,118
12-089		TOTAL ACCOUNT 352		1,389,348	(203,423)	1,185,925	639,060	0	639,060
12-090									
12-091	353	STATION EQUIPMENT	353 SUB	50,901,363	(3,618,306)	47,283,057	25,503,259	0	25,503,259
12-092		MO GROSS AFDC	100 MO	272,878	9,378	282,256	282,256	0	282,256
12-093		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	824,229	(478,306)	347,924	186,501	0	186,501
12-094		TOTAL ACCOUNT 353		51,998,470	(4,085,233)	47,913,237	25,972,017	0	25,972,017
12-095									
12-096	354	TOWERS AND FIXTURES	354	3,370,944	(172,299)	3,198,644	1,714,605	0	1,714,605
12-097		TOTAL ACCOUNT 354		3,370,944	(172,299)	3,198,644	1,714,605	0	1,714,605
12-098									
12-099	355	POLES AND FIXTURES	355 SUB	45,575,919	(2,478,012)	43,097,907	21,824,438	0	21,824,438
12-100		MO GROSS AFDC	100 MO	2,465	94	2,560	2,560	0	2,560
12-101		TOTAL ACCOUNT 355		45,578,384	(2,477,918)	43,100,466	21,826,998	0	21,826,998
12-102									
12-103	356	OVERHEAD COND. & DEVICES	356 SUB	38,529,736	(1,717,981)	36,811,755	18,655,481	0	18,655,481
12-104		MO GROSS AFDC	100 MO	935	59	995	995	0	995
12-105		TOTAL ACCOUNT 356		38,530,671	(1,717,922)	36,812,749	18,656,476	0	18,656,476
12-106									
12-107	357	UNDERGROUND CONDUIT	357	1,783,775	(142,890)	1,640,885	879,582	0	879,582
12-108		TOTAL ACCOUNT 357		1,783,775	(142,890)	1,640,885	879,582	0	879,582
12-109									
12-110	358	UNDERGROUND COND. & DEVICES	358	1,897,456	80,904	1,978,360	1,060,483	0	1,060,483
12-111		TOTAL ACCOUNT 358		1,897,456	80,904	1,978,360	1,060,483	0	1,060,483
12-112									

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-113		SUBTOTAL TRANSMISSION		148,805,818	(6,960,061)	141,845,757	73,941,012	0	73,941,012
12-114		TRANSMISSION RWIP	TRAN RESERVE	(610,048)	(441,000)	(1,051,048)	(547,888)	0	(547,888)
12-115		TOTAL TRANSMISSION		148,195,770	(7,401,061)	140,794,709	73,393,125	0	73,393,125
12-116									
12-117		DISTRIBUTION							
12-118	360	LAND RIGHTS	360 LR	3,032,419	1,900,384	4,932,803	2,932,094	0	2,932,094
12-119	361	STRUCTURES & IMPROVEMENTS	361	3,784,688	423,670	4,208,358	2,120,064	0	2,120,064
12-120									
12-121	362	STATION EQUIPMENT	362 SUB	49,864,541	(1,894,312)	47,970,230	27,701,594	0	27,701,594
12-122		STATION EQUIP - COMMUN EQUIP (LIKE 367)	362 COM	1,196,218	(235,312)	960,908	497,797	0	497,797
12-123		TOTAL ACCOUNT 362		51,060,759	(2,129,623)	48,931,136	28,199,391	0	28,199,391
12-124									
12-125	364	POLES, TOWERS, & FIXTURES	364	104,435,470	4,968,597	109,404,067	58,555,873	0	58,555,873
12-126	365	OH. COND. & DEVICES	365	52,883,396	(5,968,754)	46,918,642	25,928,730	0	25,928,730
12-127	366	UG. CONDUIT	366	27,178,384	(3,351,705)	23,826,679	12,749,506	0	12,749,506
12-128	367	UG COND. & DEVICES	367	79,277,214	(22,449,311)	56,827,902	28,708,513	0	28,708,513
12-129	368	LINE TRANSFORMERS	368	87,008,306	(4,604,584)	82,403,713	47,778,115	0	47,778,115
12-130	369	SERVICES	369	33,826,225	2,642,829	36,469,054	18,476,453	0	18,476,453
12-131	370	METERS	370	42,052,702	4,653,276	46,705,979	25,583,723	0	25,583,723
12-132	371	INSTALLATION ON CUSTOMER PREMISES	371	8,642,886	(204,033)	8,438,853	8,206,365	0	8,206,365
12-133	373	STREET LIGHTING	373	6,079,341	856,824	6,936,165	1,384,402	0	1,384,402
12-134									
12-135		SUBTOTAL DISTRIBUTION		499,261,788	(23,260,437)	476,001,351	258,623,027	0	258,623,027
12-136		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(4,393,375)	(1,062,000)	(5,455,375)	(2,964,037)	0	(2,964,037)
12-137		TOTAL DISTRIBUTION		494,868,413	(24,322,437)	470,545,976	255,658,990	0	255,658,990
12-138									
12-139		GENERAL PLANT							
12-140	389	LAND RIGHTS	PTD	0	0	0	0	0	0
12-141									
12-142	390	STRUCTURES & IMPROVEMENTS	PTD	13,980,412	1,538,342	15,518,754	8,405,748	0	8,405,748
12-143		LEASEHOLD IMPROVEMENTS	PTD	2,632,803	208,843	2,841,646	1,539,180	0	1,539,180
12-144		TOTAL ACCT 390		16,613,215	1,747,185	18,360,400	9,944,928	0	9,944,928
12-145									
12-146	391	OFFICE FURNITURE & EQUIPMENT	PTD	4,859,574	1,528,272	6,185,847	3,350,570	0	3,350,570
12-147	392	TRANSPORTATION EQUIPMENT	T&D	3,170,843	(1,225,819)	1,945,023	1,034,636	0	1,034,636
12-148	393	STORES EQUIPMENT	PTD	482,798	15,395	478,193	259,014	0	259,014
12-149	394	TOOLS, SHOP & GARAGE EQ.	PTD	1,812,922	(127,520)	1,685,402	912,900	0	912,900
12-150	395	LABORATORY EQUIPMENT	PTD	1,994,201	166,636	2,160,837	1,170,420	0	1,170,420
12-151	396	POWER OPERATED EQUIPMENT	T&D	831,157	(107,819)	723,338	384,772	0	384,772
12-152									
12-153	397	COMMUNICATIONS EQUIPMENT	T&D	11,169,304	(2,574,370)	8,594,934	4,571,991	0	4,571,991
12-154		MO GROSS AFDC	100 MO	1,372	174	1,546	1,546	0	1,546
12-155		TOTAL ACCOUNT 397		11,170,677	(2,574,196)	8,596,480	4,573,537	0	4,573,537
12-156									
12-157	398	MISCELLANEOUS EQUIPMENT	PTD	106,412	(63,130)	43,282	23,444	0	23,444
12-158	399	OTHER PROPERTY	100 MO	33,174,731	2,625,000	35,799,731	35,799,731	0	35,799,731
12-159									
12-160		SUBTOTAL GENERAL		73,996,530	1,982,003	75,978,532	57,453,951	0	57,453,951
12-161		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	312,800	893,000	1,005,800	780,421	0	780,421
12-162		TOTAL GENERAL		74,309,129	2,675,003	76,984,132	58,214,372	0	58,214,372
12-163									
12-164	303	MISCELLANEOUS INTANGIBLE PLANT	303	68,911,212	5,893,876	74,805,088	40,492,437	0	40,492,437

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION & AMORTIZATION  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-185									
12-188		TOTAL ACCUMULATED DEPRECIATION		2,293,126,368	(16,443,830)	2,276,682,538	1,262,918,031	0	1,262,918,031

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH							
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-139	(56,374,186)	138,845	(56,305,526)	(28,887,104)	(1,203,730)	(30,090,835)
15-011									
15-012	151	FUEL INVENTORY							
15-013		FOSSIL FUELS	E1	19,850,450	11,316,133	30,966,583	17,643,602	0	17,643,602
15-014									
15-015	120	NUCLEAR FUEL IN REACTOR							
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	138,889,398	0	138,889,398	77,994,464	0	77,994,464
15-017		LESS ACC. PROV. FOR AMORT.	E1	(109,382,681)	0	(109,382,681)	(62,322,164)	0	(62,322,164)
15-018		MO. GROSS AFUDC	100 MO	1,879,133	0	1,879,133	1,879,133	0	1,879,133
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	(1,879,133)	0	(1,879,133)	(1,879,133)	0	(1,879,133)
15-020		TOTAL NUCLEAR FUEL IN REACTOR		27,506,717	0	27,506,717	15,872,299	0	15,872,299
15-021									
15-022		TOTAL FUEL INVENTORY		47,157,167	11,316,133	58,473,300	33,315,901	0	33,315,901
15-023									
15-024	154 & 163	MATERIALS & SUPPLIES							
15-025		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	26,940,205	0	26,940,205	14,441,059	0	14,441,059
15-026		WOLF CREEK RELATED M&S	W.C. PLANT	19,158,985	0	19,158,985	10,756,699	0	10,756,699
15-027		T&D RELATED M&S - MO	100 MO	709,291	0	709,291	709,291	0	709,291
15-028		T&D RELATED M&S - KS	100 KS	798,907	0	798,907	0	0	0
15-029		T&D RELATED M&S - ALLOCATED	T&D	9,377,751	0	9,377,751	4,988,403	0	4,988,403
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	0	0	0	0	0
15-031		TOTAL MATERIALS & SUPPLIES		56,985,139	0	56,985,139	30,895,451	0	30,895,451
15-032									
15-033	165	PREPAYMENTS							
15-034		GRT TAXES	100 MO	(3,076,593)	4,181,563	1,104,970	1,104,970	0	1,104,970
15-035		OTHER - GENERATION RELATED	D1	1,353,298	2,144,962	3,498,260	1,875,211	0	1,875,211
15-036		OTHER - RENTS	E2	488,732	(62,432)	406,300	231,987	0	231,987
15-037		GENERAL INSURANCE	ELEC W/O W.C.	1,718,724	1,191,183	2,909,887	1,554,703	0	1,554,703
15-038		W C INSURANCE PLANT RELATED	W.C. PLANT	685,731	176,779	862,510	484,251	0	484,251
15-039		MISCELLANEOUS OTHER	SAL & WAGES	3,016,919	(442,877)	2,574,042	1,388,079	0	1,388,079
15-040		POSTAGE	C2	78,382	(28,112)	50,250	28,917	0	28,917
15-041		TOTAL PREPAYMENTS		4,243,174	7,163,046	11,406,220	6,666,118	0	6,666,118
15-042									
15-043		TOTAL WORKING CAPITAL		52,011,284	18,618,024	70,559,133	41,990,366	(1,203,730)	40,786,636

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC							
16-010		PAYROLL-RELATED CWC							
16-011									
16-012									
16-013		FED, STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035	26,457,468	1,253,715	27,711,183	14,989,778	0	14,989,778
16-014		NET CWC FOR INCOME TAX WITHHOLDING	CWC-021 * 16-013	487,832	23,116	510,949	276,018	0	276,018
16-015									
16-016		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036	9,534,571	451,806	9,986,377	5,394,712	0	5,394,712
16-017		NET CWC FOR FICA WITHHOLDING	CWC-022 * 16-016	176,585	8,368	184,953	99,913	0	99,913
16-018									
16-019		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037	22,345,098	1,058,846	23,403,944	12,642,977	0	12,642,977
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-023 * 16-019	347,114	16,448	363,563	196,399	0	196,399
16-021									
16-022		ACCRUED VACATION	TSFR 18-053	11,151,730	0	11,229,287	6,044,503	0	6,044,503
16-023		NET CWC FOR ACCRUED VACATION	CWC-025 * 16-022	(9,891,738)	0	(9,890,514)	(5,361,557)	0	(5,361,557)
16-024									
16-025		WOLF CREEK PROD. PAYROLL	TSFR 18-032	31,573,999	1,985,241	33,559,240	17,989,134	0	17,989,134
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025	628,020	39,487	667,507	357,811	0	357,811
16-027									
16-028		WCNOC A & G PAYROLL	TSFR 18-033	3,920,413	0	3,920,413	2,101,503	0	2,101,503
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028	77,979	0	77,979	41,800	0	41,800
16-030									
16-031		NET OTHER PAYROLL	TSFR 18-039	52,206,964	3,002,318	55,131,746	29,804,190	0	29,804,190
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-024 * 16-031	948,307	54,535	1,001,434	541,375	0	541,375
16-033									
16-034		FUEL & PURCHASED POWER-RELATED CWC							
16-035									
16-036		COAL & FREIGHT	TSFR 4-020	144,172,644	0	144,172,644	82,144,185	0	82,144,185
16-037		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036	(3,950)	0	(3,950)	(2,251)	0	(2,251)
16-038									
16-039		GAS - ACCT 501	TSFR 4-024	934,346	0	934,346	532,356	0	532,356
16-040		GAS - ACCT 547	TSFR 4-158	36,368,459	0	36,368,459	20,721,389	0	20,721,389
16-041		TOTAL GAS		37,302,806	0	37,302,806	21,253,745	0	21,253,745
16-042		NET CWC FOR GAS	CWC-014 * 16-041	(771,806)	0	(771,806)	(439,632)	0	(439,632)
16-043									
16-044		OIL - ACCT 501	TSFR 4-023	4,028,675	0	4,028,675	2,295,389	0	2,295,389
16-045		OIL - ACCT 518	TSFR 4-092	165,154	0	165,154	94,099	0	94,099
16-046		OIL - ACCT 548	TSFR 4-157	256,379	0	256,379	146,075	0	146,075
16-047		TOTAL OIL		4,450,209	0	4,450,209	2,535,563	0	2,535,563
16-048		NET CWC FOR OIL	CWC-015 * 16-047	153,258	0	153,258	87,321	0	87,321
16-049									
16-050		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-378	81,178	0	81,178	46,252	0	46,252
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	1,615	0	1,615	820	0	820
16-052									
16-053		PURCHASED POWER	TSFR 4-202	66,486,893	642,536	67,129,431	38,035,301	0	38,035,301
16-054		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	(914,422)	(8,837)	(923,260)	(523,116)	0	(523,116)
16-055									
16-056		OTHER O&M-RELATED CWC							
16-057									
16-058		PENSIONS	TSFR 4-313	16,234,803	23,569,008	39,803,811	21,464,623	0	21,464,623
16-059		NET CWC FOR PENSIONS	CWC-018 * 16-058	937,171	1,360,545	2,297,716	1,239,067	0	1,239,067
16-060									



KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-314	3,837,793	385,285	4,223,078	2,277,339	0	2,277,339
16-062		NET CWC FOR OPEB	CWC-019 * 16-061	7,485	749	8,215	4,430	0	4,430
16-063									
16-064		WC OUTAGE ACCRUAL - ACCT 501	TSFR 4-027	3,244,000	356,000	3,600,000	2,051,145	0	2,051,145
16-065		WC OUTAGE ACCRUAL - ACCT 524	TSFR 4-112	3,096,066	(80,000)	3,016,066	1,816,735	0	1,816,735
16-066		WC OUTAGE ACCRUAL - ACCT 530	TSFR 4-134	6,812,390	304,000	7,116,390	3,814,678	0	3,814,678
16-067		TOTAL WOLF CREEK OUTAGE ACCRUAL		13,152,456	580,000	13,732,456	7,482,559	0	7,482,559
16-068		NET CWC FOR WC OUTAGE ACCRUAL	CWC-012 * 16-067	(6,990,620)	(308,274)	(7,298,894)	(3,977,031)	0	(3,977,031)
16-069									
16-070		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL	TSFR 4-374	26,920,705	1,236,419	28,157,124	14,156,625	0	14,156,625
16-071		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-070	535,464	24,593	560,057	281,581	0	281,581
16-072									
16-073		TOTAL O&M EXPENSES	TSFR 4-356	630,933,659	59,772,013	690,705,672	379,944,418	320,236	380,264,654
16-074		LESS: O&M EXPENSES ABOVE		469,828,730	34,165,176	503,994,906	278,342,990	0	278,342,990
16-075		NET OTHER O&M EXPENSE		161,103,929	25,606,837	186,710,766	101,601,428	320,236	101,921,664
16-076		NET CWC FOR OTHER O&M	CWC-010 * 16-075	(7,980,182)	(1,268,415)	(9,248,577)	(5,032,750)	(15,863)	(5,048,613)
16-077									
16-078		TOTAL O&M-RELATED CWC		(22,251,688)	(57,684)	(22,379,556)	(12,209,702)	(15,863)	(12,225,564)
16-079									
16-080									
16-081		INTEREST & TAXES-RELATED CWC							
16-082									
16-083		INTEREST EXPENSE	TSFR 7-041	60,395,629	2,716,569	63,112,198	33,309,285	(33,103)	33,276,182
16-084		NET CWC FOR INTEREST EXPENSE	CWC-041 * 16-083	(10,634,810)	(487,345)	(11,322,155)	(5,975,594)	5,939	(5,969,656)
16-085									
16-086		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-069	114,205,782	(67,102,881)	47,102,901	23,830,196	21,528,580	45,359,756
16-087		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-040 * 16-086	(7,683,077)	4,514,277	(3,168,799)	(1,803,152)	(1,448,379)	(3,051,531)
16-088									
16-089		PROPERTY TAXES	TSFR 6-014	54,411,132	5,143,787	59,554,899	31,841,966	0	31,841,966
16-090		NET CWC FOR PROPERTY TAXES	CWC-028 * 16-089	(26,735,990)	(2,527,492)	(29,263,483)	(15,646,183)	0	(15,646,183)
16-091									
16-092		WOLF CREEK PAYROLL TAX	TSFR 6-020	2,563,725	0	2,563,725	1,374,262	0	1,374,262
16-093		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-092	50,994	0	50,994	27,335	0	27,335
16-094									
16-095		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059	8,259,121	495,221	8,754,342	4,721,637	0	4,721,637
16-096		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-029 * 16-095	150,474	9,023	159,497	86,024	0	86,024
16-097									
16-098		KCMO GROSS RECEIPTS TAX - 6%	100 MO	23,984,046	(78,463)	23,885,583	23,885,583	2,734,200	26,619,783
16-099		NET CWC FOR KOMO GRT - 6%	CWC-032 * 16-098	2,168,985	(7,085)	2,159,870	2,159,870	247,242	2,407,112
16-100									
16-101		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	9,350,825	(30,584)	9,320,240	9,320,240	1,065,780	10,386,020
16-102		NET CWC FOR KCMO GRT - 4% & 1%	CWC-033 * 16-101	47,651	(156)	47,495	47,495	5,431	52,926
16-103									
16-104		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	5,642,407	(18,415)	5,623,992	5,623,992	641,700	6,265,692
16-105		NET CWC FOR OTHER MISSOURI GRT	CWC-034 * 16-104	117,640	(384)	117,256	117,256	13,379	130,635
16-106									
16-107		KANSAS FRANCHISE TAXES	100 KS	10,581,116	15,079	10,596,194	0	0	0
16-108		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-031 * 16-107	(771,117)	(1,099)	(772,216)	0	0	0
16-109									
16-110		MISSOURI SALES TAX	100 MO	14,850,358	(48,679)	14,801,677	14,801,677	1,896,320	16,497,997
16-111		NET CWC FOR MISSOURI SALES TAX	CWC-035 * 16-110	(100,494)	329	(100,165)	(100,165)	(11,479)	(111,644)
16-112									

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 16 - CASH WORKING CAPITAL  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-113		KANSAS SALES TAX	100 KS	15,104,516	21,509	15,126,025	0	0	0
16-114		NET CWC FOR KANSAS SALES TAX	CWC-036 * 16-113	(131,182)	(187)	(131,368)	0	0	0
16-115									
16-116		MISSOURI USE TAX	100 MO	857,521	0	857,521	857,521	0	857,521
16-117		NET CWC FOR MISSOURI USE TAX	CWC-037 * 16-116	(94,719)	0	(94,719)	(94,719)	0	(94,719)
16-118									
16-119		KANSAS USE TAX	100 KS	264,708	0	264,708	0	0	0
16-120		NET CWC FOR KANSAS USE TAX	CWC-037 * 16-119	(38,132)	0	(38,132)	0	0	0
16-121									
16-122		TOTAL INTEREST & TAXES-RELATED CWC		(43,855,798)	1,499,872	(42,355,926)	(20,981,833)	(1,187,868)	(22,169,700)
16-123									
16-124									
16-125		NON-RETAIL REVENUE-RELATED CWC							
16-126									
16-127		MISCELLANEOUS REVENUE	TSFR 2-031	14,246,868	(1,170,013)	13,076,856	7,295,688	0	7,295,688
16-128		NET CWC FOR BULK POWER SALES	CWC-017 * 16-127	617,104	(50,679)	566,425	316,012	0	316,012
16-129									
16-130		BULK POWER SALES	TSFR 2-039	206,050,184	(28,954,395)	177,095,789	92,029,203	0	92,029,203
16-131		NET CWC FOR BULK POWER SALES	CWC-017 * 16-130	8,925,078	(1,254,162)	7,670,916	3,986,251	0	3,986,251
16-132									
16-133		SALES FOR RESALE	TSFR 2-044	4,412,274	34,578	4,446,850	50,021	0	50,021
16-134		NET CWC FOR BULK POWER SALES	CWC-017 * 16-133	191,118	1,498	192,616	2,167	0	2,167
16-135									
16-136		TOTAL NON-RETAIL REVENUE-RELATED CWC		9,733,300	(1,303,343)	8,429,957	4,304,430	0	4,304,430
16-137									
16-138									
16-139		TOTAL CASH WORKING CAPITAL		(56,374,188)	138,845	(56,305,526)	(28,887,104)	(1,203,730)	(30,090,835)

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-009		<b>SALARIES AND WAGES</b>							
18-010		<b>ELECTRIC OPERATION AND MAINTENANCE</b>							
18-011		PRODUCTION - DEMAND RELATED	D1	77,128,202	4,807,860	81,936,062	43,921,103	0	43,921,103
18-012		PRODUCTION - ENERGY RELATED	E1	5,303,182	322,293	5,625,475	3,205,185	0	3,205,185
18-013		TRANSMISSION	TRAN EXP	3,932,267	245,219	4,177,486	2,212,267	0	2,212,267
18-014		DISTRIBUTION	DIST EXP	22,500,861	1,793,816	24,294,677	13,086,557	0	13,086,557
18-015		<b>SUBTOTAL P T D</b>		<b>108,864,313</b>	<b>7,169,188</b>	<b>116,033,501</b>	<b>62,425,112</b>	<b>0</b>	<b>62,425,112</b>
18-016									
18-017		CUSTOMER ACCOUNTING	CUS AC EXP	7,791,783	488,143	8,279,926	4,629,180	0	4,629,180
18-018		CUSTOMER SERVICES	CUS SV EXP	952,791	59,818	1,012,609	531,704	0	531,704
18-019		SALES	SALES EXP	553,585	34,777	588,362	314,855	0	314,855
18-020		<b>SUBTOTAL CA, CS &amp; SALES</b>		<b>9,298,139</b>	<b>582,738</b>	<b>9,880,877</b>	<b>5,475,539</b>	<b>0</b>	<b>5,475,539</b>
18-021		<b>SUBTOTAL SALARIES &amp; WAGES W/O A&amp;G</b>		<b>118,162,452</b>	<b>7,751,926</b>	<b>125,914,378</b>	<b>67,900,651</b>	<b>0</b>	<b>67,900,651</b>
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	39,027,793	0	39,027,793	21,046,147	0	21,046,147
18-023									
18-024		<b>TOTAL SALARIES AND WAGES</b>		<b>157,190,245</b>	<b>7,751,926</b>	<b>164,942,171</b>	<b>88,946,798</b>	<b>0</b>	<b>88,946,798</b>
18-025									
18-026									
18-027									
18-028									
18-029									
18-030		<b>RECAPS FOR CASH WORKING CAPITAL</b>							
18-031		<b>TOTAL SALARIES &amp; WAGES</b>	TSFR 18-024	157,190,245	7,751,926	164,942,171	88,946,798	0	88,946,798
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	31,573,999	1,985,241	33,559,240	17,989,134	0	17,989,134
18-033		LESS: WCNOC A & G PAYROLL	D1	3,920,413	0	3,920,413	2,101,503	0	2,101,503
18-034		<b>NET SALARIES &amp; WAGES W/O WOLF CK</b>		<b>121,695,832</b>	<b>5,766,685</b>	<b>127,462,517</b>	<b>68,856,161</b>	<b>0</b>	<b>68,856,161</b>
18-035		LESS: FED, STATE, & CITY INC TAX WITHHOLDING	CWC-050 * 18-034	26,457,468	1,253,715	27,711,183	14,969,778	0	14,969,778
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-051 * 18-034	9,534,571	451,806	9,986,377	5,394,712	0	5,394,712
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-052 * 18-034	22,345,098	1,058,846	23,403,944	12,842,977	0	12,842,977
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053	11,151,730	-	11,229,267	6,044,503	-	6,044,503
18-039		<b>NET OTHER PAYROLL</b>		<b>52,206,964</b>	<b>3,002,318</b>	<b>55,131,746</b>	<b>29,804,190</b>	<b>-</b>	<b>29,804,190</b>
18-040									
18-041		<b>PERCENT OF PAYROLL EXPENSED</b>							
18-042		<b>TOTAL PAYROLL CHARGED TO O&amp;M</b>	TSFR 18-024	157,190,245	7,751,926	164,942,171	88,946,798	0	88,946,798
18-043		<b>TOTAL PAYROLL INCL WIP</b>	SAL & WAGES	184,261,916	7,751,926	192,013,842	103,545,481	0	103,545,481
18-044		<b>% OF PAYROLL TO O&amp;M</b>	18-042 / 18-043	85.31%	100.00%	85.90%	85.90%	100.00%	85.90%
18-045									
18-046		<b>ACCRUED VACATION</b>							
18-047		KCPL (242900 THRU 242909)	SAL & WAGES	9,757,111	0	9,757,111	5,261,624	0	5,261,624
18-048		LESS: JOINT PARTNER SHARE	SAL & WAGES	661,532	0	661,532	356,738	0	356,738
18-049		<b>KCPL NET OF PARTNER SHARE</b>		<b>9,095,579</b>	<b>0</b>	<b>9,095,579</b>	<b>4,904,886</b>	<b>0</b>	<b>4,904,886</b>
18-050		WCNOC (242009)	WC PROD PAY	3,976,729	0	3,976,729	2,131,890	0	2,131,890
18-051		<b>TOTAL ACCRUED VACATION</b>		<b>13,072,308</b>	<b>0</b>	<b>13,072,308</b>	<b>7,038,577</b>	<b>0</b>	<b>7,038,577</b>
18-052		<b>% TO O&amp;M</b>	TSFR 18-044	85.31%	100.00%	85.80%	85.80%	100.00%	85.90%
18-053		<b>ACCRUED VACATION - O&amp;M</b>	18-051 * 18-052	11,151,730	0	11,229,267	6,044,503	0	6,044,503

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
<b>INPUT ALLOCATORS</b>						
100 KS	100% KANSAS				100.0000%	0.0000%
100 MO	100% MISSOURI				100.0000%	100.0000%
100 WS	100% WHOLESALE				100.0000%	0.0000%
					498,790	267,183
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)				100.0000%	53.5862%
					498,801	267,183
C2	CUSTOMERS - WS AND RETAIL				100.0000%	53.5850%
					2,833.1	1,411.5
D1	PRODUCTION DEMAND				100.0000%	53.8041%
					2,833.1	1,411.5
D2	PRODUCTION DEMAND				100.0000%	53.8041%
					2,833.1	1,411.5
D3	TRANSMISSION DEMAND				100.0000%	53.8041%
					15,860,547	9,038,747
E1	ENERGY WITH LOSSES				100.0000%	58.9763%
					15,024,049	8,578,342
E2	ENERGY WITHOUT LOSSES				100.0000%	57.0974%
					7,205,409	3,327,555
UE1	UNUSED ENERGY WITH LOSSES				100.0000%	48.1813%
<b>CALCULATED ALLOCATORS</b>						
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-341	95,139,827	2,766,000	97,905,827	52,996,896
					100.0000%	54.1306%
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	93,966,902	870,000	94,836,902	50,729,276
					100.0000%	53.8041%
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	533,830,877	5,779,000	539,609,877	289,253,109
					100.0000%	53.8041%
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	129,045	0	129,045	69,174
					100.0000%	53.8041%
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-028	219,922,314	2,209,000	222,131,314	119,071,638
					100.0000%	53.8041%
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	126,289,932	155,000	126,424,932	67,768,968
					100.0000%	53.8041%
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	25,884,394	227,000	26,091,394	13,988,081
					100.0000%	53.8041%

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	417,802,200	369,000	418,171,200 100.0000%	233,051,123 55.7310%
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	685,691,575	4,846,000	690,337,575 100.0000%	392,934,732 56.9192%
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	172,169,818	2,214,000	174,383,818 100.0000%	96,191,779 55.1610%
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	138,240,999	(246,000)	137,994,999 100.0000%	77,016,946 55.8114%
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	69,810,853	(578,000)	69,232,853 100.0000%	37,652,062 54.3847%
328	REGULATORY DISALLOWANCES TOTAL ALLOCATOR	TSFR 11-066	(137,972,757)	(6,238,362)	(144,211,119) 100.0000%	(81,107,168) 56.2420%
350 LR	TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-105	22,275,898	0	22,275,898 100.0000%	11,819,491 53.0595%
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-115	4,401,837	(27,000)	4,374,837 100.0000%	2,359,409 53.9314%
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-113	4,386,143	(27,000)	4,359,143 100.0000%	2,343,715 53.7655%
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-125	125,672,246	5,387,000	131,059,246 100.0000%	70,927,605 54.1187%
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-122	119,262,880	5,387,000	124,649,880 100.0000%	67,232,925 53.9374%
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-130	3,980,692	(18,000)	3,962,692 100.0000%	2,124,166 53.6041%
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-138	88,882,910	5,166,000	93,848,910 100.0000%	47,528,075 50.6411%
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-136	88,679,404	5,166,000	93,845,404 100.0000%	47,522,589 50.6392%
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-146	74,024,956	5,839,000	79,863,956 100.0000%	40,373,403 50.6796%
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-144	74,022,404	5,839,000	79,861,404 100.0000%	40,370,851 50.6781%
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-148	3,078,287	(18,000)	3,060,287 100.0000%	1,640,440 53.6041%
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-150	2,798,718	(117,000)	2,681,718 100.0000%	1,437,511 53.6041%

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-179	14,783,636	0	14,783,636 100.0000%	8,787,499 59.4407%
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-195	9,884,229	(90,000)	9,774,229 100.0000%	4,924,008 50.3775%
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-209	142,331,147	2,791,000	145,122,147 100.0000%	83,804,367 57.7475%
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-214	3,306,846	0	3,306,846 100.0000%	1,713,110 51.8050%
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-216	145,637,993	2,791,000	148,428,993 100.0000%	85,517,478 57.6151%
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-224	207,555,959	6,299,000	215,854,959 100.0000%	115,530,736 53.5224%
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-232	170,192,438	7,323,000	177,515,438 100.0000%	98,104,846 55.2655%
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-237	133,022,912	5,787,000	138,809,912 100.0000%	74,276,308 53.5094%
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-242	290,059,017	7,149,000	297,208,017 100.0000%	150,144,555 50.5183%
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-257	199,002,369	1,143,000	200,145,369 100.0000%	116,045,359 57.9805%
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-262	77,401,575	(198,000)	77,203,575 100.0000%	39,113,835 50.6634%
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-277	68,875,813	(864,000)	68,011,813 100.0000%	37,254,232 54.7761%
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-282	8,901,625	117,000	9,018,625 100.0000%	6,632,759 73.5451%
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-287	33,225,556	(234,000)	32,991,556 100.0000%	6,564,845 19.9592%
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-302	24,539,563	4,581,000	29,120,563 100.0000%	15,490,398 53.1940%
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-306	10,212,261	(558,000)	9,654,261 100.0000%	5,135,490 53.1940%
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-310	74,475,676	1,734,000	76,209,676 100.0000%	40,543,334 53.1997%
	UNCOLLECTIBLE ACCOUNTS	TSFR 4-278	2,397,320	1,577,841	3,975,161	2,792,932

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
904	ALLOCATOR				100.0000%	70.2596%
ACC DEF TX	ACCUM. DEFERRED TAXES ALLOCATOR	TSFR 8-058	521,851,787	(12,519,466)	509,332,321 100.0000%	273,542,001 53.7080%
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-280	21,821,245	6,497,845	28,319,089 1.000000	15,832,770 0.559085
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-055	7,599,020	0	7,599,020 100.0000%	5,889,580 74.8723%
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-290	1,435,996	753,946	2,189,942 100.0000%	1,149,901 52.5083%
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-270	51,500,485	5,097,054	56,597,539 100.0000%	30,487,048 53.8864%
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-285	27,554,961	4,128,956	31,683,917 100.0000%	16,996,696 53.6446%
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-252	10,157,208	307,453	10,464,661 100.0000%	5,667,069 54.1543%
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-289	1,386,476,674	31,205,000	1,387,681,674 100.0000%	746,823,424 53.4187%
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-135	499,261,788	(23,280,437)	476,001,351 100.0000%	258,623,027 54.3324%
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-360	3,543,657,213	235,124,000	3,778,781,213 100.0000%	2,018,937,655 53.4283%
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-314	186,097,812	5,947,000	192,044,812 100.0000%	102,909,013 53.5859%
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-180	73,996,530	1,982,003	75,978,532 100.0000%	57,453,951 75.6187%
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-368	2,599,885,120	251,734,468	2,851,419,588 100.0000%	1,513,587,846 53.0819%
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-087	2,918,564,550	179,360,638	3,097,925,188 100.0000%	1,694,892,102 54.7106%
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-079	1,514,143,109	8,402,790	1,522,545,899 100.0000%	840,121,478 55.1787%
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-356	1,569,410,277	179,194,000	1,748,604,277 100.0000%	937,323,879 53.6041%
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-068	1,349,154,273	166,838	1,349,320,911 100.0000%	757,568,223 56.1444%

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
ALLOCATORS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-293	4,611,478,924	226,577,638	4,838,056,562 100.0000%	2,620,537,932 54.1651%
PTD W/O W.C.	PROD. TRANS. DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-364	3,262,324,651	226,411,000	3,488,735,651 100.0000%	1,862,969,710 53.3996%
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	118,162,462	7,751,926	125,914,378 100.0000%	67,900,651 53.9261%
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-300	1,309,778	34,777	1,344,555 100.0000%	719,091 53.4817%
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-291	1,692,914,374	47,217,000	1,740,131,374 100.0000%	925,645,830 53.1940%
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-347	4,892,811,486	235,290,638	5,128,102,124 100.0000%	2,776,505,877 54.1430%
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-240	15,899,611	245,219	15,944,830 100.0000%	8,443,887 52.9569%
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-152	326,437,700	16,012,000	342,449,700 100.0000%	179,022,406 52.2770%
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-113	148,805,818	(6,960,061)	141,845,757 100.0000%	73,941,012 52.1278%
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-372	31,592,457	1,985,405	33,577,862 100.0000%	17,999,116 53.8041%



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

2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
%-009	<u>INCOME TAXES</u>							
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-014	CALCULATED KCMO EARNINGS TAX	7-048 / 7-048	0.32%	0.32%	0.32%	0.62%	0.62%	0.62%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016								
%-017	<u>CALCULATED REVENUE TAXES FOR CWC ADJ</u>							
%-018	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-098 / 2-010	4.90%	4.90%	4.90%	4.90%	4.90%	4.90%
%-019	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-101 / 2-010	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
%-020	CALCULATED OTHER MO GRT ON MO BASE REV	16-104 / 2-010	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
%-021	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-107 / 2-013	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
%-022	CALCULATED MO SALES TAX ON MO BASE REV	16-110 / 2-010	3.04%	3.04%	3.04%	3.04%	3.04%	3.04%
%-023	CALCULATED KS SALES TAX ON KS BASE REV	16-113 / 2-013	3.78%	3.78%	3.78%	3.78%	3.78%	3.78%
%-024								
%-025	<u>CAPITAL STRUCTURE</u>							
%-026	LONG-TERM DEBT	1,145,140	44.67%	44.67%	44.67%	44.67%	44.67%	44.67%
%-027	PREFERRED STOCK	39,000	1.52%	1.52%	1.52%	1.52%	1.52%	1.52%
%-028	COMMON EQUITY	1,379,673	53.81%	53.81%	53.81%	53.81%	53.81%	53.81%
%-029	TOTAL	2,563,813	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-030								
%-031	<u>CAPITAL COST</u>							
%-032	LONG-TERM DEBT	ASSIGN	6.16%	6.16%	6.16%	6.16%	6.16%	6.16%
%-033	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-034	COMMON EQUITY	ASSIGN	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
%-035								
%-036	<u>WTD COST OF CAPITAL</u>							
%-037	LONG-TERM DEBT	%-026 * %-032	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
%-038	PREFERRED STOCK	%-027 * %-033	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%
%-039	COMMON EQUITY	%-028 * %-034	6.19%	6.19%	6.19%	6.19%	6.19%	6.19%
%-040	TOTAL		9.01%	9.01%	9.01%	9.01%	9.01%	9.01%

SCHEDULE DAF-1

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
CWC % - CASH WORKING CAPITAL PERCENTS  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	21.07	39.15	(18.08)	-4.9534%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	21.07	13.81	7.26	1.9890%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	21.07	215.07	(194.00)	-53.1507%
CWC-013	Purchased Coal & Freight	ASSIGN	21.07	21.08	(0.01)	-0.0027%
CWC-014	Purchased Gas & Transportation	ASSIGN	21.07	28.62	(7.55)	-2.0685%
CWC-015	Purchased Oil & Transportation	ASSIGN	21.07	8.50	12.57	3.4438%
CWC-016	Purchased Power	ASSIGN	21.07	26.09	(5.02)	-1.3753%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	(21.07)	(36.88)	15.81	4.3315%
CWC-018	Pension Fund Payments	ASSIGN	21.07	-	21.07	5.7726%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	21.07	20.36	0.71	0.1945%
CWC-020	Payroll-Related O&M					
CWC-021	Federal, State & City Income Tax Withheld	ASSIGN	21.07	14.34	6.73	1.8438%
CWC-022	FICA Taxes Withheld - Employee	ASSIGN	21.07	14.31	6.76	1.8521%
CWC-023	Other Employee Withholdings	ASSIGN	21.07	15.40	5.67	1.5534%
CWC-024	Net Payroll	ASSIGN	21.07	14.44	6.63	1.8184%
CWC-025	Accrued Vacation	ASSIGN	21.07	344.83	(323.76)	-88.7014%
CWC-026						
CWC-027	Taxes					
CWC-028	Ad Valorem / Property	ASSIGN	21.07	200.42	(179.35)	-49.1370%
CWC-029	FICA Taxes - Employers	ASSIGN	21.07	14.42	6.65	1.8219%
CWC-030	Unemployment Taxes - FUTA / SUTA	ASSIGN	21.07	68.28	(47.21)	-12.9342%
CWC-031	KS-City Franchise Taxes	ASSIGN	21.07	47.67	(26.60)	-7.2877%
CWC-032	MO Gross Receipts Taxes - 6%	ASSIGN	21.07	(11.94)	33.01	9.0426%
CWC-033	MO Gross Receipts Taxes - 4%	ASSIGN	21.07	19.21	1.86	0.5096%
CWC-034	MO Gross Receipts Taxes - Other Cities	ASSIGN	21.07	13.46	7.61	2.0849%
CWC-035	Sales Taxes-MO	ASSIGN	21.07	23.54	(2.47)	-0.6767%
CWC-036	Sales Taxes-KS	ASSIGN	21.07	24.24	(3.17)	-0.8685%
CWC-037	Use Taxes	ASSIGN	21.07	73.65	(52.58)	-14.4055%
CWC-038						
CWC-039						
CWC-040	Currently Payable Income taxes	ASSIGN	21.07	45.63	(24.56)	-6.7274%
CWC-041	Interest Expense	ASSIGN	21.07	86.55	(65.48)	-17.9397%
CWC-042						
CWC-043						
CWC-044				% of Gross PR		
CWC-045	Total Gross Payroll (12 MO ended 9-2005)		186,132,468			
CWC-046	Less : Gross Payroll paid by WCNOC		35,426,157			
CWC-047	Gross Payroll - Incurred Internally		<u>150,704,311</u>			
CWC-048						
CWC-049	Payroll Withholdings - Incurred Internally					
CWC-050	Federal, State & City Income Tax Withheld		32,764,100	21.7407%		
CWC-051	FICA Taxes Withheld - Employee		11,807,315	7.8348%		
CWC-052	Other Employee Withholdings		<u>27,671,470</u>	<u>18.3614%</u>		
CWC-053	Total Withholdings		<u>72,242,886</u>	<u>47.9366%</u>		

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-009		PRODUCTION PLANT					
D-010		STEAM					
D-011	310	LAND & LAND RIGHTS	ASSIGN				0.00%
D-012		TOTAL ACCOUNT 310					
D-013							
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN				3.31%
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				11.55%
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				0.82%
D-017		TOTAL ACCOUNT 311					
D-018							
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN				3.63%
D-020		UNIT TRAINS	ASSIGN				3.63%
D-021		AQC EQUIPMENT	ASSIGN				3.63%
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN				0.90%
D-023		TOTAL ACCOUNT 312					
D-024							
D-025	314	TURBOGENERATOR UNITS	ASSIGN				3.13%
D-026		TOTAL ACCOUNT 314					
D-027							
D-028	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				3.23%
D-029		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				0.80%
D-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				5.40%
D-031		TOTAL ACCOUNT 315					
D-032							
D-033	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				3.50%
D-034		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.87%
D-035		TOTAL ACCOUNT 316					
D-036							
D-037		TOTAL STEAM PLANT					
D-038							
D-039		NUCLEAR					
D-040	320	LAND & LAND RIGHTS	ASSIGN				0.00%
D-041		MISSOURI GROSS AFDC	ASSIGN				0.00%
D-042		TOTAL LAND & LAND RIGHTS					
D-043							
D-044	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.55%
D-045		MISSOURI GROSS AFDC	ASSIGN				1.55%
D-046		TOTAL STRUCTURES & IMPROVEMENTS					
D-047							
D-048	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.73%
D-049		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-050		TOTAL REACTOR PLANT EQUIPMENT					
D-051							
D-052	323	TURBOGENERATOR UNITS	ASSIGN				1.96%
D-053		MISSOURI GROSS AFDC	ASSIGN				1.96%
D-054		TOTAL TURBOGENERATOR UNITS					
D-055							
D-056	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				1.73%
D-057		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-058		TOTAL ACCESSORY ELEC. EQUIPMENT					
D-059							
D-060	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.36%

**SCHEDULE DAF-1**

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-061		MISSOURI GROSS AFDC	ASSIGN				2.38%
D-062		TOTAL MISC POWER PLANT EQUIPMENT					
D-063							
D-064	328	REGULATORY DISALLOWANCES	ASSIGN				1.73%
D-065		MISSOURI GROSS AFDC	ASSIGN				1.73%
D-066		TOTAL REGULATORY DISALLOWANCES					
D-067							
D-068		TOTAL NUCLEAR PRODUCTION PLANT					
D-069							
D-070		OTHER PRODUCTION PLANT - CT					
D-071	340	LAND - CT	ASSIGN				0.00%
D-072		LAND RIGHTS - CT	ASSIGN				1.19%
D-073	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				4.12%
D-074	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				4.12%
D-075	344	GENERATORS - CT	ASSIGN				4.12%
D-076	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				4.12%
D-077		TOTAL OTHER PRODUCTION PLANT - CT					
D-078							
D-079		OTHER PRODUCTION PLANT - WIND					
D-080	340	LAND - WIND	ASSIGN				0.00%
D-081		LAND RIGHTS - WIND	ASSIGN				1.19%
D-082	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				5.00%
D-083	344	GENERATORS - WIND	ASSIGN				5.00%
D-084	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.00%
D-085		TOTAL OTHER PRODUCTION PLANT - WIND					
D-086							
D-087		TOTAL PRODUCTION PLANT					
D-088							
D-089		TRANSMISSION PLANT					
D-090	350	LAND AND LAND RIGHTS					
D-091		LAND					
D-092		DISTRIBUTION RELATED - MO	ASSIGN				0.00%
D-093		DISTRIBUTION RELATED - KS	ASSIGN				0.00%
D-094		STEP-UP EQUIPMENT	ASSIGN				0.00%
D-095		SUBSTATION EQUIPMENT	ASSIGN				0.00%
D-096		OVERHEAD LINES	ASSIGN				0.00%
D-097		TOTAL LAND					
D-098							
D-099		LAND RIGHTS					
D-100		SUBSTATIONS	ASSIGN				1.19%
D-101		OVERHEAD LINES					
D-102		DISTRIBUTION RELATED - MO	ASSIGN				1.19%
D-103		DISTRIBUTION RELATED - KS	ASSIGN				1.19%
D-104		ALLOCATED	ASSIGN				1.19%
D-105		TOTAL LAND RIGHTS					
D-106		TOTAL ACCT 350					
D-107							
D-108	352	STRUCTURES AND IMPROVEMENTS					
D-109		DISTRIBUTION RELATED - MO	ASSIGN				1.36%
D-110		DISTRIBUTION RELATED - KS	ASSIGN				1.36%
D-111		STEP-UP EQUIPMENT	ASSIGN				1.36%
D-112		TRANSMISSION EQUIPMENT	ASSIGN				1.36%

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-113		SUBTOTAL					
D-114		MO GROSS AFDC	ASSIGN				1.36%
D-115		TOTAL ACCT 352					
D-116							
D-117	353	STATION EQUIPMENT					
D-118		DISTRIBUTION RELATED - MO	ASSIGN				2.24%
D-119		DISTRIBUTION RELATED - KS	ASSIGN				2.24%
D-120		STEP-UP EQUIPMENT	ASSIGN				2.24%
D-121		TRANSMISSION EQUIPMENT	ASSIGN				2.24%
D-122		SUBTOTAL					
D-123		MO GROSS AFDC	ASSIGN				2.24%
D-124		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				2.50%
D-125		TOTAL ACCT 353					
D-126							
D-127	354	TOWERS AND FIXTURES					
D-128		MISSOURI	ASSIGN				2.00%
D-129		ALLOCATED TRANSMISSION	ASSIGN				2.00%
D-130		TOTAL ACCT 354					
D-131							
D-132	355	POLES AND FIXTURES					
D-133		DISTRIBUTION RELATED - MO	ASSIGN				3.59%
D-134		DISTRIBUTION RELATED - KS	ASSIGN				3.59%
D-135		TRANSMISSION EQUIPMENT	ASSIGN				3.59%
D-136		SUBTOTAL					
D-137		MO GROSS AFDC	ASSIGN				3.59%
D-138		TOTAL ACCT 355					
D-139							
D-140	356	OVERHEAD CONDUCTORS AND DEVICES					
D-141		DISTRIBUTION RELATED - MO	ASSIGN				3.10%
D-142		DISTRIBUTION RELATED - KS	ASSIGN				3.10%
D-143		TRANSMISSION EQUIPMENT	ASSIGN				3.10%
D-144		SUBTOTAL					
D-145		MO GROSS AFDC	ASSIGN				3.10%
D-146		TOTAL ACCT 356					
D-147							
D-148	357	UNDERGROUND CONDUIT	ASSIGN				1.32%
D-149							
D-150	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN				2.55%
D-151							
D-152		TOTAL TRANSMISSION PLANT					
D-153							
D-154		DISTRIBUTION PLANT					
D-155	360	LAND & LAND RIGHTS					
D-156		LAND (NON-DEPRECIABLE)					
D-157		MISSOURI					
D-158		SUBSTATIONS ASSIGNED	ASSIGN				0.00%
D-159		SUBSTATION - STEP-UP	ASSIGN				0.00%
D-160		SUBS ALLOC- TRANSMISSION	ASSIGN				0.00%
D-161		TOTAL MISSOURI LAND					
D-162		KANSAS					
D-163		SUBSTATIONS ASSIGNED	ASSIGN				0.00%
D-164		SUBS ALLOC- TRANSMISSION	ASSIGN				0.00%

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-05

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-165		TOTAL KANSAS LAND					
D-166							
D-167		LAND RIGHTS					
D-168		MISSOURI (DEPRECIABLE)					
D-169		SUBSTATIONS	ASSIGN				2.17%
D-170		OVERHEAD LINES	ASSIGN				2.17%
D-171		TOTAL MO LAND RIGHTS					
D-172		KANSAS (NON-DEPRECIABLE)					
D-173		SUBSTATIONS	ASSIGN				2.17%
D-174		OVERHEAD LINES					
D-175		ASSIGNED	ASSIGN				2.17%
D-176		WHOLESALE	ASSIGN				2.17%
D-177		TOTAL KS LAND RIGHTS					
D-178							
D-179		TOTAL LAND RIGHTS					
D-180							
D-181		TOTAL ACCT 360					
D-182							
D-183	361	STRUCTURES & IMPROVEMENTS					
D-184		MISSOURI					
D-185		ASSIGNED	ASSIGN				2.96%
D-186		STEP-UP EQUIPMENT	ASSIGN				2.96%
D-187		TRANSMISSION EQUIPMENT	ASSIGN				2.96%
D-188		TOTAL MO STRUCT & IMPROVEMENTS					
D-189							
D-190		KANSAS					
D-191		ASSIGNED	ASSIGN				2.96%
D-192		TRANSMISSION EQUIPMENT	ASSIGN				2.96%
D-193		TOTAL KS STRUCT & IMPROVEMENTS					
D-194							
D-195		TOTAL ACCOUNT 361					
D-196							
D-197	362	STATION EQUIPMENT					
D-198		MISSOURI					
D-199		ASSIGNED	ASSIGN				2.00%
D-200		STEP-UP EQUIPMENT	ASSIGN				2.00%
D-201		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
D-202		TOTAL MO STATION EQUIPMENT					
D-203							
D-204		KANSAS					
D-205		ASSIGNED	ASSIGN				2.00%
D-206		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
D-207		TOTAL KS STATION EQUIPMENT					
D-208							
D-209		SUBTOTAL ACCOUNT 362					
D-210							
D-211		STATION EQUIP - COMMUN EQUIP (LIKE 397)					
D-212		MISSOURI	ASSIGN				2.50%
D-213		KANSAS	ASSIGN				2.50%
D-214		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)					
D-215							
D-216		TOTAL ACCOUNT 362					

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-217							
D-218	364	POLES, TOWERS, & FIXTURES					
D-219		MISSOURI	ASSIGN				4.09%
D-220		KANSAS					
D-221		WHOLESALE	ASSIGN				4.09%
D-222		RETAIL	ASSIGN				4.09%
D-223		TOTAL KS POLES, TOWERS & FIX					
D-224		TOTAL ACCOUNT 364					
D-225							
D-226	365	OVERHEAD CONDUCTORS & DEVICES					
D-227		MISSOURI	ASSIGN				2.02%
D-228		KANSAS					
D-229		WHOLESALE	ASSIGN				2.02%
D-230		RETAIL	ASSIGN				2.02%
D-231		TOTAL KS OVERHEAD LINES					
D-232		TOTAL ACCOUNT 365					
D-233							
D-234	366	UNDERGROUND CONDUIT					
D-235		MISSOURI	ASSIGN				1.33%
D-236		KANSAS	ASSIGN				1.33%
D-237		TOTAL ACCOUNT 366					
D-238							
D-239	367	UNDERGROUND CONDUCTORS & DEV.					
D-240		MISSOURI	ASSIGN				1.23%
D-241		KANSAS	ASSIGN				1.23%
D-242		TOTAL ACCOUNT 367					
D-243							
D-244	368	LINE TRANSFORMERS					
D-245		MISSOURI					
D-246		RECORDED IN MISSOURI	ASSIGN				3.10%
D-247		ALLOCATED TO MISSOURI	ASSIGN				3.10%
D-248		TOTAL MISSOURI					
D-249							
D-250		KANSAS					
D-251		RECORDED IN KANSAS	ASSIGN				3.10%
D-252		ALLOCATED TO KANSAS	ASSIGN				3.10%
D-253		TOTAL KANSAS					
D-254							
D-255		WHOLESALE	ASSIGN				3.10%
D-256							
D-257		TOTAL ACCOUNT 368					
D-258							
D-259	389	SERVICES					
D-260		MISSOURI	ASSIGN				3.14%
D-261		KANSAS	ASSIGN				3.14%
D-262		TOTAL ACCOUNT 389					
D-263							
D-264	370	METERS					
D-265		MISSOURI					
D-266		RECORDED IN MISSOURI	ASSIGN				4.31%
D-267		ALLOCATED TO MISSOURI	ASSIGN				4.31%
D-268		TOTAL MO METERS					

KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2005 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-08

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-269							
D-270		KANSAS					
D-271		RECORDED IN KANSAS	ASSIGN				4.31%
D-272		ALLOCATED TO KANSAS	ASSIGN				4.31%
D-273		TOTAL KS METERS					
D-274							
D-275		WHOLESALE	ASSIGN				4.31%
D-276							
D-277		TOTAL ACCOUNT 370					
D-278							
D-279	371	INSTALLATION ON CUST.PREMISES					
D-280		MISSOURI	ASSIGN				9.51%
D-281		KANSAS	ASSIGN				9.51%
D-282		TOTAL ACCOUNT 371					
D-283							
D-284	373	STREET LIGHTS & SIGNAL SYSTEMS					
D-285		MISSOURI	ASSIGN				3.69%
D-286		KANSAS	ASSIGN				3.69%
D-287		TOTAL ACCOUNT 373					
D-288							
D-289		TOTAL DISTRIBUTION PLANT					
D-290							
D-291		TOTAL TRANS & DIST. PLANT					
D-292							
D-293		TOTAL PROD, TRANS & DIST PLANT					
D-294							
D-295							
D-296		GENERAL PLANT					
D-297	389	LAND AND LAND RIGHTS	ASSIGN				0.00%
D-298	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.54%
D-299		LEASEHOLD IMPROVEMENTS	ASSIGN				9.61%
D-300		TOTAL ACCT 390					
D-301	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				5.40%
D-302	392	TRANSPORTATION EQUIPMENT	ASSIGN				5.43%
D-303	393	STORES EQUIPMENT	ASSIGN				3.58%
D-304	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				2.61%
D-305	395	LABORATORY EQUIPMENT	ASSIGN				3.37%
D-306	396	POWER OPERATED EQUIPMENT	ASSIGN				5.55%
D-307	397	COMMUNICATIONS EQUIPMENT					
D-308		ALLOCATED	ASSIGN				2.50%
D-309		MO GROSS AFDC	ASSIGN				2.50%
D-310		TOTAL ACCT 397					
D-311	398	MISCELLANEOUS EQUIPMENT	ASSIGN				3.16%
D-312	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%
D-313							
D-314		TOTAL GENERAL PLANT					
D-315							
D-316		INTANGIBLE PLANT					
D-317	301	ORGANIZATION	ASSIGN				0.00%
D-318	302	FRANCHISES & CONSENTS					
D-319		MISSOURI	ASSIGN				0.00%
D-320		OTHER	ASSIGN				0.00%



KANSAS CITY POWER & LIGHT CO.  
MISSOURI REVENUE REQUIREMENT  
DEPR % - JURISDICTIONAL DEPRECIATION RATES  
2008 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-06

SCHEDULE DAF-1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-321		TOTAL ACCOUNT 302					0.00%
D-322							
D-323	303	MISC. INTANGIBLE PLANT					
D-324		5-YR SOFTWARE					
D-325		CUSTOMER RELATED	ASSIGN				20.00%
D-326		ENERGY RELATED	ASSIGN				20.00%
D-327		DEMAND RELATED	ASSIGN				20.00%
D-328		CORPORATE SOFTWARE	ASSIGN				20.00%
D-329		TRANSMISSION RELATED	ASSIGN				20.00%
D-330		TOTAL 5-YR SOFTWARE					
D-331							
D-332		10-YR SOFTWARE					
D-333		CUSTOMER RELATED	ASSIGN				10.00%
D-334		ENERGY RELATED	ASSIGN				10.00%
D-335		TOTAL 10-YR SOFTWARE					
D-336							
D-337		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				4.12%
D-338		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				2.24%
D-339		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	ASSIGN				2.50%
D-340							
D-341		TOTAL MISC. INTANGIBLE PLANT					
D-342							
D-343		TOTAL INTANGIBLE PLANT					
D-344							
D-345		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%
D-346							
D-347		TOTAL ELECTRIC PLANT IN SERVICE					

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

		<b>Total Company Adjustments Incr (Decr)</b>
<b>JURISDICTIONAL COST OF SERVICE</b>		
<b>OPERATING REVENUE</b>		
<b>Retail Sales - (Schedule 1) line 1-010</b>		
Adj-1	Remove Gross Receipts Tax from revenues	(38,387,719)
Adj-49a	Normalize Revenues for weather and other	(13,754,936)
Adj-49b	Annualize Revenues for customer growth and other	12,237,058
Adj-49c	Eliminate impact of Peak Load Curtailment Credits	485,610
		<u>(39,419,987)</u>
<b>Miscellaneous Revenue - (Schedule 1) line 1-011</b>		
Adj-48	Remove non-recurring revenues related to LaCygne-Stillwell transmission line upgrade	(1,170,013)
<b>Bulk Power Sales - (Schedule 1) line 1-012</b>		
Adj-39	Normalize Bulk Power Sales	(28,954,395)
<b>Sales for Resale - (Schedule 1) line 1-013</b>		
Adj-49a	Normalize Sales for Resale Revenues for weather	34,576
	<b>Operating Revenue - (Sch 1) line 1-014</b>	<u>(69,509,819)</u>
<b>OPERATING EXPENSES</b>		
<b>Fuel - (Schedule 1) line 1-017</b>		
Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	5,548,499
Adj-20a	Reverse actual payroll costs incurred for actual staffing levels at base pay rates	(5,220,470)
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	309,365
Adj-42	Adjust Wolf Creek Refueling Outage accrual.	356,000
Adj-58	Adjust Fuel Handling Expense to include the costs the 2006 freight rate complaint before the Surface Transportation Board	3,500,000
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	4,684
	<b>Fuel - (Sch 1) line 1-017</b>	<u>4,498,078</u>
<b>Purchased Power - (Schedule 1) line 1-018</b>		
Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	642,538
<b>Other Operations &amp; Maintenance Expenses - (Sch 1) line 1-019</b>		
Adj-2	Adjust amortization of ice storm costs as if 100% had been deferred for jurisdictional books	3,732,547
Adj-4	Transfer Bad Debt Expense from below the line to A/C 904	777,853

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

		Total Company Adjustments Incr (Decr)
Adj-16	**	**
Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	158,186,833
Adj-20a	Reverse actual payroll costs incurred for actual staffing levels at base pay rates	(148,834,011)
Adj-26	Normalize Production Maintenance expense	3,291,366
Adj-27	Adjust pension expense per 2005 Stipulation & Agreement, including amortization of pension regulatory asset and adjustment of FAS 88 costs	23,569,008
Adj-30	**	**
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.	694,128
Adj-32	Reflect amortization of regulatory asset related to deferred incremental rate case expenses	1,510,105
Adj-41	Normalize Bad Debt expense	810,030
Adj-42	Adjust Wolf Creek Refueling Outage accrual	224,000
Adj-44	Adjust Nuclear Decommissioning Expense	148,559
Adj-45	Adjust Benefit expense for Other Post Employment Benefits and for benefits relating to active employees	2,050,240
Adj-49a	Adjust Bad Debt expense related to normalization of revenues for weather and other	(55,544)
Adj-49b	Adjust Bad Debt expense related to annualization of revenues for customer growth and other	45,501
Adj-52	Adjust O&M for expenses related to new Wind generation	2,017,406
Adj-54	Annualize fees related to Accounts Receivable Sale	3,931,861
Adj-56	Adjust Customer Accounts expense for costs associated with accepting credit card payments	500,000
	Other Oper & Mtce Expenses - Sch 1, line 1-019	54,631,396
<b>Depreciation Expense - (Schedule 1) line 1-020</b>		
Adj-12	Adjust book depreciation expense to jurisdictional rates	(9,227,998)

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

		<b>Total Company Adjustments Incr (Decr)</b>
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	9,227,998
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2006	(12,959,566)
	Depreciation Expense - (Sch 1) line 1-020	<u>(12,959,566)</u>
<b>Amortization Expense (Schedule 1) line 1-021</b>		
Adj-12	Adjust book amortization expense to jurisdictional basis	225,779
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense	(225,779)
Adj-98	Annualize amortization expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-2006	42,590
	Amortization Expense - Sch1, line 1-021	<u>42,590</u>
<b>Interest on Customer Deposits - Missouri - (Sch 1) line 1-022</b>		
Adj-10	Transfer interest on customer deposits above the line	<u>483,950</u>
<b>Interest on Customer Deposits - Kansas - (Sch 1) line 1-023</b>		
Adj-10	Transfer interest on customer deposits above the line and adjust amount to 2006 interest rate	<u>74,815</u>
<b>Taxes Other than Income - (Schedule 1) line 1-024</b>		
Adj-1	Remove Gross Receipts Tax	(38,923,327)
Adj-20	Adjust FICA Payroll Taxes consistent with annualized payroll	495,221
Adj-33b	Adjust property taxes for increased assessed values and levy rates	5,143,767
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	(490,318)
	Taxes Other than Income - (Sch 1) line 1-024	<u>(33,774,657)</u>
<b>Federal and State Income Taxes - (Schedule 1) line 025</b>		
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(25,092,348)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	
	Fed and State Income Taxes - (Sch 1) line 1-025	<u>(25,092,348)</u>
<b>Total Electric Operating Exp - (Sch 1) line 1-027</b>		<u>(11,453,204)</u>
<b>Net Electric Operating Income - (Sch 1) line 1-029</b>		<u>(58,056,615)</u>

**RATE BASE**

<b>Total Electric Plant - (Schedule 1) line 1-032</b>		
Adj-3	Adjust Wolf Creek Disallowance to 100% jurisdictional basis	5,892,436

## Schedule DAF-2

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

		<b>Total Company Adjustments Incr (Decr)</b>
Adj-21	Increase Plant in Service for additions and retirements, excluding Wind generation, through 9-30-2006	70,574,000
Adj-52	Add new Wind Generation	171,504,000
Total Electric Plant - (Sch 1) line 1-032		<u>247,970,436</u>
<b>Accumulated Depreciation &amp; Amortization - (Sch 1) line 1-033</b>		
Adj-13	Adjust book Accumulated Reserve for Depreciation to 100% basis at jurisdictional depreciation rates.	(2,014,058)
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision from 1-1-2006 through 9-30-2006	104,891,359
Adj-53b	Adjust Depreciation Reserve for retirements and net salvage expenditures through 9-30-2006	(39,328,000)
Accumulated Depr & Amort - (Sch 1) line 1-033		<u>63,549,301</u>
Net Plant - (Sch 1) line 1-034		<u>184,421,135</u>
<b>Working Capital - (Schedule 1) line 1-036</b>		
Adj-50	Adjust Prepayments to 13-Month Average	7,163,046
Adj-51	Adjust Fossil Fuel Inventories to required levels	11,316,133
Various	Impact of other adjustments on Cash Working Capital	675,650
Working Capital - (Sch 1) line 1-036		<u>19,154,829</u>
<b>Prior Net Pre-paid Pension Asset - MO - (Sch 1) line 1-037</b>		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions	(8,396,432)
<b>Prior Net Pre-paid Pension Asset - KS - (Sch 1) line 1-038</b>		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions	(6,824,990)
<b>Prior Net Pre-paid Pension Asset - WS - (Sch 1) line 1-039</b>		
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions	(184,876)
<b>Pension Regulatory Asset - (Sch 1) line 1-040</b>		
Adj-27	Increase Regulatory Asset to 12-31-06 amount	<u>17,653,407</u>
<b>Regulatory Asset-Demand Side Mgmt Prog-MO - (Sch 1) line 1-042</b>		
Adj-31	Increase Regulatory Asset to projected 9-30-2006 amount	<u>3,077,375</u>
<b>Regulatory Asset-Demand Side Mgmt Prog-KS - (Sch 1) line 1-043</b>		
Adj-31	Increase Regulatory Asset to projected 9-30-2006 amount	<u>3,042,375</u>

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

		Total Company Adjustments Incr (Decr)
<b>Regulatory Asset-Regulatory Expenses-MO - (Sch 1) line 1-044</b>		
Adj-32	Increase Regulatory Asset to projected 9-30-2006 amount	<u>1,125,000</u>
<b>Regulatory Asset-Regulatory Expenses-KS - (Sch 1) line 1-045</b>		
Adj-32	Increase Regulatory Asset to projected 9-30-2006 amount	<u>1,125,000</u>
<b>Regulatory Asset-2002 Ice Storm-MO - (Sch 1) line 1-046</b>		
Adj-29	Reduce Regulatory Asset to projected 9-30-2006 amount	<u>(3,421,501)</u>
<b>Accumulated Deferred Income Taxes - (Sch 1) line 1-048</b>		
Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	** _____ **
Adj-33a	Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on 2006 plant additions and adjustments to deferred Regulatory assets and liabilities	** _____ **
Adj-57	** _____	
	Accumulated Deferred Income Taxes - (Sch 1) line 1-048	<u>(61,903,206)</u>
** _____ **		
Adj-28	** _____	** _____
Adj-57	** _____	** _____
<b>RATE BASE - (Sch 1) line 1-057</b>		<u>169,738,777</u>

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**KANSAS CITY POWER & LIGHT COMPANY  
LISTING OF WITNESSES BY ADJUSTMENT**

**WITNESS****OPERATING REVENUE****Retail Sales**

Adj-1	Remove Gross Receipts Tax from revenues	Frerking
Adj-49	Normalize & Annualized Revenues	Liechti

**Miscellaneous Revenue**

Adj-48	Remove non-recurring revenue related to LaCygne-Stillwell transmission line upgrade	Wright
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**Bulk Power Sales**

Adj-39	Normalize Bulk Power Sales	Snitzer
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**Sales For Resale**

Adj-49	Normalize Sales for Resale Revenues for weather	McCollister
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**OPERATING EXPENSES****Fuel**

Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	Wright
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	Burton Crawford
Adj-42	Adjust Wolf Creek Refueling Outage accrual.	Wright
Adj-58	Adjust Fuel Handling Expense to include the costs the 2006 freight rate complaint before the Surface Transportation Board.	Blunk
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional Plant in Service at 9-30-2006	Frerking

**Purchased Power**

Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	Burton Crawford
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**Other Operations & Maintenance Expenses**

Adj-2	Adjust amortization of ice storm costs as if 100% of had been deferred for jurisdictional books.	Frerking
Adj-4	Transfer Bad Debt Expense from below the line to A/C 904	Frerking
Adj-16	** _____ **	Frerking
Adj-20	Annualize payroll costs for changes in staffing levels and base pay rates	Wright
Adj-26	Normalize Production Maintenance expense	Dana Crawford
Adj-27	Adjust pension expense per 2005 Stipulation & Agreement, including amortization of pension regulatory asset and adjustment of FAS 88 costs.	Wright

**NP**

**KANSAS CITY POWER & LIGHT COMPANY  
LISTING OF WITNESSES BY ADJUSTMENT**

		<u>WITNESS</u>
Adj-30	** _____	Wright
	_____**	
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs.	Wright
Adj-32	Reflect amortization of regulatory asset related to deferred incremental rate case expenses.	Wright
Adj-41	Normalize Bad Debt expense	Wright
Adj-42	Adjust Wolf Creek Refueling Outage accrual.	Wright
Adj-44	Adjust Nuclear Decommissioning Expense	Frerking
Adj-45	Adjust Benefit expense for Other Post Employment Benefits and for benefits relating to active employees	Wright
Adj-49	Adjust Bad Debt expense related to normalization and annualization of revenues	Wright
Adj-52	Adjust O&M for expenses related to new Wind generation	Dana Crawford
Adj-54	Annualize fees related to Accounts Receivable Sale	Cline
Adj-56	Adjust Customer Accounts expense for costs associated with accepting credit card payments	Nathan
<b>Depreciation and Amortization Expense</b>		
Adj-12	Adjust book depreciation and amortization expense to jurisdictional rates	Frerking
Adj-97	Reverse all previous depreciation and amortization adjustments, including adjustment to fuel expense	Frerking
Adj-98	Annualize depreciation and amortization expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-30-2006	Frerking
<b>Interest on Customer Deposits</b>		
Adj-10	Transfer interest on customer deposits above the line and adjust rate	Frerking
<b>Taxes Other than Income</b>		
Adj-1	Remove Gross Receipts Tax	Frerking
Adj-20	Adjust FICA Payroll Taxes consistent with annualized payroll	Wright
Adj-33b	Adjust property taxes for increased assessed values and levy rates	Burright
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	Frerking
<b>Federal and State Income Taxes</b>		
Multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	Burright/Frerking
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	Frerking

**NP**



**KANSAS CITY POWER & LIGHT COMPANY  
LISTING OF WITNESSES BY ADJUSTMENT**

**WITNESS****RATE BASE****Total Electric Plant**

Adj-3	Adjust Wolf Creek Disallowance to 100% jurisdictional basis	Frerking
Adj-21	Increase Plant in Service for additions and retirements, excluding Wind generation, through 9-30-2006	Wright
Adj-52	Add new Wind Generation	Grimwade

**Accumulated Depreciation & Amortization**

Adj-13	Adjust book Accumulated Reserve for Depreciation to 100% basis at jurisdictional depreciation rates.	Frerking
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision from 1-1-2006 through 9-30-2006	Wright
Adj-53b	Adjust Depreciation Reserve for retirements and net salvage expenditures through 9-30-2006	Wright

**Working Capital**

Adj-50	Adjust Prepayments to 13-Month Average	Wright
Adj-51	Adjust Fossil Fuel Inventories to required levels	Blunk
Various	Impact of other adjustments on Cash Working Capital	Frerking

**Regulatory Assets**

Adj-27	Pensions - Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions	Wright
Adj-30	** _____	Wright
	**	
Adj-31	Efficiency, Affordability, and Demand Response Programs - Increase Regulatory Asset to projected 9-30-2006 amount	Wright
Adj-32	Regulatory Expenses - Increase Regulatory Asset to projected 9-30-2006 amount	Wright
Adj-29	Ice Storm Missouri - Reduce Regulatory Asset to projected 9-30-2006 amount	Wright

**Accumulated Deferred Income Taxes**

Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	Frerking
Adj-33a	Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on 2006 plant additions and adjustments to deferred Regulatory assets and liabilities	Burright
Adj-57	** _____	Burright
	**	

**Deferred Gain on Emission Allowance Sales**

Adj-28	** _____ **	Blunk
Adj-57	** _____ **	Blunk

**NP**

**Schedule DAF-4****KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE****TEST YEAR 2005****WEATHER NORMALIZED****ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006****DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS**

<u>Factor</u>	<u>Factor Description</u>
100 KS	100% Kansas
100 MO	100% Missouri
100 WS	100% Wholesale
C1	Customers – Electric (Retail Only)
C2	Customers – WS and Retail
D1	Production Demand
D2	Production Demand (Same as D1)
D3	Transmission Demand
E1	Energy with Losses
E2	Energy without Losses
UE1	Unused Energy with Losses

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE**

**Schedule DAF-4**

**TEST YEAR 2005**

**WEATHER NORMALIZED**

**ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "C1"**

**Average Number of Retail Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,183	53.5662%
Kansas – Retail	231,607	46.4338%
Wholesale	0	0.0000%
TOTAL COMPANY	<u>498,790</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "C2"**

**Average Number of Retail and Wholesale Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	267,183	53.5651%
Kansas – Retail	231,607	46.4327%
Wholesale	11	0.0022%
TOTAL COMPANY	<u>498,801</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE**

**Schedule DAF-4**

**TEST YEAR 2005**

**WEATHER NORMALIZED**

**ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATORS "D1" and "D2"**

**Production Demand - Based on 12 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Missouri - Retail	16,937.4	53.6041%
Kansas - Retail	14,380.9	45.5132%
Wholesale	278.9	0.8827%
TOTAL COMPANY	<u>31,597.2</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "D3"**

**Transmission Demand - Based on 12 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Missouri - Retail	16,937.4	53.6041%
Kansas - Retail	14,380.9	45.5132%
Wholesale	278.9	0.8827%
TOTAL COMPANY	<u>31,597.2</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT COMPANY  
ALLOCATORS SCHEDULE**

**Schedule DAF-4**

**TEST YEAR 2005**

**WEATHER NORMALIZED**

**ADJUSTED FOR NINE MONTHS OF CUSTOMER GROWTH TO SEPTEMBER 2006**

**JURISDICTIONAL ALLOCATOR "E1"**

**Energy Sales with Losses**

	<b>MWH</b> <b>w/ Losses</b>	<b>% of Total</b>
Missouri – Retail	9,036,747	56.9763%
Kansas – Retail	6,679,513	42.1140%
Wholesale	144,287	0.9097%
<b>TOTAL COMPANY</b>	<b>15,860,547</b>	<b>100.0000%</b>

**JURISDICTIONAL ALLOCATOR "E2"**

**Energy Sales Without Losses**

	<b>MWH</b> <b>w/o Losses</b>	<b>% of Total</b>
Missouri – Retail	8,578,342	57.0974%
Kansas – Retail	6,307,818	41.9848%
Wholesale	137,889	0.9178%
<b>TOTAL COMPANY</b>	<b>15,024,049</b>	<b>100.0000%</b>

**JURISDICTIONAL ALLOCATOR "UE1"**

**Unused Energy with Losses**

	<b>MWH</b> <b>w/ Losses</b>	<b>% of Total</b>
Missouri – Retail	3,327,555	46.1814%
Kansas – Retail	3,818,544	52.9955%
Wholesale	59,310	0.8231%
<b>TOTAL COMPANY</b>	<b>7,205,409</b>	<b>100.0000%</b>

## KANSAS CITY POWER &amp; LIGHT COMPANY

## WOLF CREEK DECOMMISSIONING TRUST ANALYSIS

## MISSOURI JURISDICTION - QUALIFIED TAXABLE TRUST

## DECOMMISSIONING COST ASSUMPTIONS

2005 Decom Cost Est	\$ 517,001,282
Cost Escalation Rate	4.40%
KCP&L Share	47.00%
Future Juris Allocation Factor	53.60%
Wild Historical/Future Alloc Factor	55.90%

## TRUST FUND MANAGEMENT FEE ASSUMPTIONS

Missouri Avg Fund Fee	315,287,554
Missouri Avg Fund Fee	16,761
Avg Fund Fee %	0.01%
Variable Fee %	0.21%
Avg Tot Fee %	0.22%

## NET AFTER-TAX MARKET VALUE

EOY 2005 Market Value	62,661,000
Jan 2006 Deposit	679,864
Market Value Incl Jan Deposit	63,340,864
EOY 2006 Unimpaired Net Gain	5,225,868
Effective Tax Rate	20.00%
EOY 2006 Unimpaired Net Gain	1,045,174
Net After-Tax Market Value	62,181,780

## Annual Accrual Escalation

US T-Bills	IF Govt Bonds	IF Govt Corp Bonds	IF Corp Bonds	Long Corp Equities
3.50%	5.50%	5.50%	5.50%	12.40%
3.70%	5.40%	5.40%	5.40%	11.40%
3.75%	5.45%	5.45%	5.45%	11.40%
Assumed Earnings	20.00%	20.00%	20.00%	20.00%
Effective Tax Rate	2.82%	4.18%	4.30%	8.94%

## Earnings After Fees &amp; Taxes

Year	0.0%	15.0%	10.0%	30.0%	45.0%	Weighted Average Tax
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Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Decom Cost	517,001,282	540,881,120	565,400,000	590,600,000	616,500,000	643,200,000	670,700,000	699,000,000	728,100,000	758,000,000	788,700,000	820,200,000	852,500,000	885,600,000	919,500,000	954,200,000	989,700,000	1,026,000,000	1,063,100,000	1,101,000,000	1,139,700,000	1,179,200,000	1,219,500,000	1,260,600,000	1,302,500,000	1,345,200,000	1,388,700,000	1,433,000,000	1,478,100,000	1,524,000,000	1,570,700,000	1,618,200,000	1,666,500,000	1,715,600,000	1,765,500,000	1,816,200,000	1,867,700,000	1,920,000,000	1,973,100,000	2,027,000,000	2,081,700,000	2,137,300,000	2,193,800,000	2,251,200,000	2,309,500,000	2,368,800,000	2,429,100,000	2,490,400,000	2,552,700,000	2,616,000,000	2,680,300,000	2,745,600,000	2,811,900,000	2,879,200,000	2,947,500,000	3,016,800,000	3,087,100,000	3,158,400,000	3,230,700,000	3,304,000,000	3,378,300,000	3,453,600,000	3,529,900,000	3,607,200,000	3,685,500,000	3,764,800,000	3,845,100,000	3,926,400,000	4,008,700,000	4,092,000,000	4,176,300,000	4,261,600,000	4,347,900,000	4,435,200,000	4,523,500,000	4,612,800,000	4,703,100,000	4,794,400,000	4,886,700,000	4,980,000,000	5,074,300,000	5,169,600,000	5,265,900,000	5,363,200,000	5,461,500,000	5,560,800,000	5,661,100,000	5,762,400,000	5,864,700,000	5,968,000,000	6,072,300,000	6,177,600,000	6,283,900,000	6,391,200,000	6,499,500,000	6,608,800,000	6,719,100,000	6,830,400,000	6,942,700,000	7,056,000,000	7,170,300,000	7,285,600,000	7,401,900,000	7,519,200,000	7,637,500,000	7,756,800,000	7,877,100,000	8,000,000,000	8,124,000,000	8,249,000,000	8,375,000,000	8,502,000,000	8,630,000,000	8,759,000,000	8,889,000,000	9,020,000,000	9,152,000,000	9,285,000,000	9,419,000,000	9,554,000,000	9,690,000,000	9,827,000,000	9,965,000,000	10,104,000,000	10,244,000,000	10,385,000,000	10,527,000,000	10,670,000,000	10,814,000,000	10,959,000,000	11,105,000,000	11,252,000,000	11,400,000,000	11,549,000,000	11,700,000,000	11,852,000,000	12,005,000,000	12,159,000,000	12,314,000,000	12,470,000,000	12,627,000,000	12,785,000,000	12,944,000,000	13,104,000,000	13,265,000,000	13,427,000,000	13,590,000,000	13,754,000,000	13,919,000,000	14,085,000,000	14,252,000,000	14,420,000,000	14,589,000,000	14,759,000,000	14,930,000,000	15,102,000,000	15,275,000,000	15,449,000,000	15,624,000,000	15,800,000,000	15,977,000,000	16,155,000,000	16,334,000,000	16,514,000,000	16,695,000,000	16,877,000,000	17,060,000,000	17,244,000,000	17,429,000,000	17,615,000,000	17,802,000,000	17,990,000,000	18,179,000,000	18,369,000,000	18,560,000,000	18,752,000,000	18,945,000,000	19,139,000,000	19,334,000,000	19,530,000,000	19,727,000,000	19,925,000,000	20,124,000,000	20,324,000,000	20,525,000,000	20,727,000,000	20,930,000,000	21,134,000,000	21,339,000,000	21,545,000,000	21,752,000,000	21,960,000,000	22,169,000,000	22,379,000,000	22,590,000,000	22,802,000,000	23,015,000,000	23,229,000,000	23,444,000,000	23,660,000,000	23,877,000,000	24,095,000,000	24,314,000,000	24,534,000,000	24,755,000,000	24,977,000,000	25,199,000,000	25,422,000,000	25,646,000,000	25,871,000,000	26,097,000,000	26,324,000,000	26,552,000,000	26,781,000,000	27,011,000,000	27,242,000,000	27,474,000,000	27,707,000,000	27,941,000,000	28,176,000,000	28,412,000,000	28,649,000,000	28,887,000,000	29,126,000,000	29,366,000,000	29,607,000,000	29,849,000,000	30,092,000,000	30,336,000,000	30,581,000,000	30,827,000,000	31,074,000,000	31,322,000,000	31,571,000,000	31,821,000,000	32,072,000,000	32,324,000,000	32,577,000,000	32,831,000,000	33,086,000,000	33,342,000,000	33,599,000,000	33,857,000,000	34,116,000,000	34,376,000,000	34,637,000,000	34,899,000,000	35,162,000,000	35,426,000,000	35,691,000,000	35,957,000,000	36,224,000,000	36,492,000,000	36,761,000,000	37,031,000,000	37,302,000,000	37,574,000,000	37,847,000,000	38,121,000,000	38,396,000,000	38,672,000,000	38,949,000,000	39,227,000,000	39,506,000,000	39,786,000,000	40,067,000,000	40,349,000,000	40,632,000,000	40,916,000,000	41,201,000,000	41,487,000,000	41,774,000,000	42,062,000,000	42,351,000,000	42,641,000,000	42,932,000,000	43,224,000,000	43,517,000,000	43,811,000,000	44,106,000,000	44,402,000,000	44,700,000,000	45,000,000,000	45,301,000,000	45,603,000,000	45,906,000,000	46,210,000,000	46,515,000,000	46,821,000,000	47,128,000,000	47,436,000,000	47,745,000,000	48,055,000,000	48,366,000,000	48,678,000,000	48,991,000,000	49,305,000,000	49,620,000,000	49,936,000,000	50,253,000,000	50,571,000,000	50,890,000,000	51,210,000,000	51,531,000,000	51,853,000,000	52,176,000,000	52,500,000,000	52,825,000,000	53,151,000,000	53,478,000,000	53,806,000,000	54,135,000,000	54,465,000,000	54,796,000,000	55,128,000,000	55,461,000,000	55,795,000,000	56,130,000,000	56,466,000,000	56,803,000,000	57,141,000,000	57,480,000,000	57,820,000,000	58,161,000,000	58,503,000,000	58,846,000,000	59,190,000,000	59,535,000,000	59,881,000,000	60,228,000,000	60,576,000,000	60,925,000,000	61,275,000,000	61,626,000,000	61,978,000,000	62,331,000,000	62,685,000,000	63,040,000,000	63,396,000,000	63,753,000,000	64,111,000,000	64,470,000,000	64,830,000,000	65,191,000,000	65,553,000,000	65,916,000,000	66,280,000,000	66,645,000,000	67,011,000,000	67,378,000,000	67,746,000,000	68,115,000,000	68,485,000,000	68,856,000,000	69,228,000,000	69,601,000,000	69,975,000,000	70,350,000,000	70,726,000,000	71,103,000,000	71,481,000,000	71,860,000,000	72,240,000,000	72,621,000,000	73,003,000,000	73,386,000,000	73,770,000,000	74,155,000,000	74,541,000,000	74,928,000,000	75,316,000,000	75,705,000,000	76,095,000,000	76,486,000,000	76,878,000,000	77,271,000,000	77,665,000,000	78,060,000,000	78,456,000,000	78,853,000,000	79,251,000,000	79,650,000,000	80,050,000,000	80,451,000,000	80,853,000,000	81,256,000,000	81,660,000,000	82,065,000,000	82,471,000,000	82,878,000,000	83,286,000,000	83,695,000,000	84,105,000,000	84,516,000,000	84,928,000,000	85,341,000,000	85,755,000,000	86,170,000,000	86,586,000,000	87,003,000,000	87,421,000,000	87,840,000,000	88,260,000,000	88,681,000,000	89,103,000,000	89,526,000,000	89,950,000,000	90,375,000,000	90,801,000,000	91,228,000,000	91,656,000,000	92,085,000,000	92,515,000,000	92,946,000,000	93,378,000,000	93,811,000,000	94,245,000,000	94,680,000,000	95,116,000,000	95,553,000,000	95,991,000,000	96,430,000,000	96,870,000,000	97,311,000,000	97,753,000,000	98,196,000,000	98,640,000,000	99,085,000,000	99,531,000,000	99,978,000,000	100,426,000,000	100,876,000,000	101,327,000,000	101,779,000,000	102,232,000,000	102,687,000,000	103,143,000,000	103,600,000,000	104,058,000,000	104,517,000,000	104,977,000,000	105,438,000,000	105,899,000,000	106,361,000,000	106,824,000,000	107,288,000,000	107,753,000,000	108,219,000,000	108,686,000,000	109,154,000,000	109,623,000,000	110,093,000,000	110,564,000,000	111,036,000,000	111,509,000,000	111,983,000,000	112,458,000,000	112,934,000,000	113,411,000,000	113,889,000,000	114,368,000,000	114,848,000,000	115,329,000,000	115,811,000,000	116,294,000,000	116,778,000,000	117,263,000,000	117,749,000,000	118,236,000,000	118,724,000,000	119,213,000,000	119,703,000,000	120,194,000,000	120,686,000,000	121,179,000,000	121,673,000,000	122,168,000,000	122,664,000,000	123,161,000,000	123,659,000,000	124,158,000,000	124,658,000,000	125,159,000,000	125,661,000,000	126,164,000,000	126,668,000,000	127,173,000,000	127,679,000,000	128,186,000,000	128,694,000,000	129,203,000,000	129,713,000,000	130,224,000,000	130,736,000,000	131,249,000,000	131,763,000,000	132,278,000,000	132,794,000,000	133,311,000,000	133,829,000,000	134,348,000,000	134,868,000,000	135,389,000,000	135,911,000,000	136,434,000,000	136,958,000,000	137,483,000,000	138,009,000,000	138,536,000,000	139,064,000,000	139,593,000,000	140,123,000,000	140,654,000,000	141,186,000,000	141,719,000,000	142,253,000,000	142,788,000,000	143,324,000,000	143,861,000,000	144,399,000,000	144,938,000,000	145,478,000,000	146,019,000,000	146,561,000,000	147,104,000,000	147,648,000,000	148,193,000,000	148,739,000,000	149,286,000,000	149,834,000,000	150,383,000,000	150,933,000,000	151,484,000,000	152,036,000,000	152,589,000,000	153,143,000,000	153,698,000,000	154,254,000,000	154,811,000,000	155,369,000,000	155,928,000,000	156,488,000,000	157,049,000,000	157,611,000,000	158,174,000,000	158,738,000,000	159,303,000,000	159,869,000,000	160,436,000,000	161,004,000,000	161,573,000,000	162,143,000,000	162,714