

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: ER-2006-0314
Date Prepared: August 8, 2006

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2006-0314

Jefferson City, Missouri
August 2006

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

Revenue Requirement

Line	7.60% Return	7.62% Return	7.65% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$1,042,994,653	\$1,042,994,653	\$1,042,994,653
2 Rate of Return	7.60%	7.62%	7.65%
3 Net Operating Income Requirement	\$ 79,267,594	\$ 79,476,193	\$ 79,789,091
4 Net Income Available (Sch 9)	\$ 82,411,193	\$ 82,411,193	\$ 82,411,193
5 Additional NOI/RT Needed	\$ (3,143,599)	\$ (2,935,000)	\$ (2,622,102)
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 13,990,150	\$ 14,122,231	\$ 14,320,351
8 Test Year Current Income Tax	\$ 15,980,608	\$ 15,980,608	\$ 15,980,608
9 Additional Current Tax Required	\$ (1,990,458)	\$ (1,858,377)	\$ (1,660,257)
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13 Total Additional Tax Required	\$ (1,990,458)	\$ (1,858,377)	\$ (1,660,257)
14 Gross Revenue Requirement	\$ (5,134,057)	\$ (4,793,377)	\$ (4,282,359)
15 Allowance Known & Measurable Changes Relate to the September 30, 2006 True-up	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
16 Total Gross Revenue Requirement	\$ 14,865,943.0	\$ 15,206,623	\$ 15,717,641

**Weighted Cost of Capital as of December 31, 2005
for Kansas City Power and Light Company**

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.32%	9.37%	9.42%
Common Stock Equity	50.94%		4.75%	4.77%	4.80%
Preferred Stock	1.62%	** **	0.07%	0.07%	0.07%
Long-Term Debt	47.44%	** **	2.78%	2.78%	2.78%
Short-Term Debt	0.00%				
Total	<u>100.00%</u>		<u>7.60%</u>	<u>7.62%</u>	<u>7.65%</u>

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

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$2,605,018,362
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$1,236,461,801

3 Net Plant in Service	\$1,368,556,561
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (48,226,360)
5 Materials and Supplies-Exempt	27,680,280
6 Prepayments	5,869,318
7 Prepaid Pension Asset EO-2005-0329	21,411,436
8 Reg Asset Excess Act FAS 87 vs Rate	12,709,420
9 Reg Asset Demand Side Management	1,264,594
10 Fuel Inventory - Coal	11,041,470
11 Fuel Inventory - Oil	3,226,110
12 Fuel Inventory Lime/Limestone	76,736
13 Nuclear Fuel	15,505,078
Subtract from Net Plant	
14 Federal Tax Offset 4.2250 %	\$ 502,664
15 State Tax Offset 11.0880 %	207,300
16 City Tax Offset 0.0000 %	0
17 Interest Expense Offset 17.9380 %	5,201,168
18 Customer Deposits	5,506,507
19 Contribution in Aid of Construction	225,372
20 Deferred Income Taxes-Depreciation	295,897,313
21 Accum Amort for Depr EO-94-199	34,924,731
22 Reg Liab Emission Allowance Sales	33,654,935

23 Total Rate Base	\$1,042,994,653
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 72,186	\$ 0	49.4128	\$ 0	\$ 35,669
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Miscellaneous Intangible Plant	794,963	0	49.4128	0	392,813
4	303.200	Misc Intangible Plt - 5yr Software	36,704,828	0	49.4128	0	18,136,883
5	3030.300	Misc Intangible Plt-10yr Software	49,520,894	0	49.4128	0	24,469,660
6	303.050	Misc Intang Plt-WC 5yr Software	8,448,479	0	49.4128	0	4,174,630
7		Total	\$ 95,564,287	\$ 0		\$ 0	\$ 47,232,592
Production-Stm-Hawthorn Unit 5							
8	310.000	Land & Land Rights	\$ 807,281	\$ 0	53.4600	\$ 0	\$ 431,572
9	311.000	Structures & Improvements	22,652,417	0	53.4600	0 P-1	12,109,982
10	311.020	Structures - H 5 Rebuild	8,923,285	(482,161)	53.4600	0 P-2	4,512,625
11	312.000	Boiler Plant Equipment	41,321,702	0	53.4600	0 P-3	22,090,582
12	312.020	Boiler AQC Equip - Electric	170,530	0	53.4600	0 P-4	91,165
13	312.030	Boiler Plant - H5 Rebuild	235,695,777	(12,735,604)	53.4600	0 P-5	119,194,508
14	314.000	Turbogenerator Units	72,908,021	0	53.4600	0 P-6	38,976,628
15	315.000	Accessory Electric Equipment	4,151,943	0	53.4600	0 P-7	2,219,629
16	315.010	Accessory Equip - H5 Rebuild	39,588,666	(2,139,137)	53.4600	0 P-8	20,020,518
17	316.000	Miscellaneous Power Plant Equipment	7,766,205	0	53.4600	0 P-9	4,151,813
18	316.010	Miscellaneous Equip - H5 Rebuild	2,305,286	(124,564)	53.4600	0 P-10	1,165,814
19		Total	\$ 436,291,113	\$ (15,481,466)		\$ 0	\$ 224,964,836
Production-Stm-Iatan I							
20	310.000	Land	\$ 3,713,446	\$ 0	53.4600	\$ 0	\$ 1,985,208
21	311.000	Structures & Improvements	20,965,153	0	53.4600	0	11,207,971
22	312.000	Boiler Plant Equip - Electric	159,867,033	0	53.4600	0	85,464,916
23	314.000	Turbogenerators - Electric	42,957,886	0	53.4600	0	22,965,286
24	315.000	Accessory Equipment - Electric	27,556,225	0	53.4600	0	14,731,558
25	316.000	Misc Plant Equipment - Electric	4,273,445	0	53.4600	0	2,284,584
26		Total	\$ 259,333,188	\$ 0		\$ 0	\$ 138,639,523

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Total Plant in Service

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production-Hawthorn 9 Combined Cycl							
51	311.000	Structures & Improv - H9	\$ 3,266,915	\$ 0	53.4600	\$ 0	\$ 1,746,493
52	312.000	Boile Plant Equip - H9	41,350,116	0	53.4600	0	22,105,772
53	314.000	Turbogenerators - H9	15,864,067	0	53.4600	0	8,480,930
54	315.000	Accessory Equipment - H9	12,588,646	0	53.4600	0	6,729,890
55	316.000	Misc1 Pwr Plt Equip - H9	225,288	0	53.4600	0	120,439
56		Total	\$ 73,295,032	\$ 0		\$ 0	\$ 39,183,524
Production-Northeast Station							
57	315.000	Accessory Equip - NE	\$ 111,815	\$ 0	53.4600	\$ 0	\$ 59,776
58	316.000	Misc1 Plant Equip - NE	16,955	0	53.4600	0	9,064
59	340.000	Other Production - Land NE	136,550	0	53.4600	0	73,000
60	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.4600	0	686,118
61	344.000	Other Prod - Generators NE	38,657,670	0	53.4600	0	20,666,390
62	345.000	Other Prod - Accessory Equip - NE	5,137,094	0	53.4600	0	2,746,290
63		Total	\$ 45,343,508	\$ 0		\$ 0	\$ 24,240,638
Other Prod Hawthorn Units 7 & 8							
64	311.000	Structures - H7&8	\$ 13,234	\$ 0	53.4600	\$ 0	\$ 7,075
65	341.000	Other Prod - Structures - H7&8	763,408	0	53.4600	0	408,118
66	342.000	Other Prod - Fuel Holders H7&8	3,435,764	0	53.4600	0	1,836,759
67	344.000	Other Prod - Generators - H7&8	46,063,662	0	53.4600	0	24,625,634
68	345.000	Other Prod - Access Equip - H7&8	2,094,772	0	53.4600	0	1,119,865
69		Total	\$ 52,370,840	\$ 0		\$ 0	\$ 27,997,451
Prod Other-West Gardner 1, 2, 3 & 4							
70	316.000	Misc1 Plant Equip - Electric	\$ 3,642	\$ 0	53.4600	\$ 0	\$ 1,947
71	340.000	Other Prod - Land	177,836	0	53.4600	0	95,071
72	341.000	Other Prod - Structures WG	2,072,122	0	53.4600	0	1,107,756
73	342.000	Other Prod - Fuel Holders WG	2,986,583	0	53.4600	0	1,596,627
74	344.000	Other Prod - Generators WG	109,347,040	0	53.4600	0	58,456,928
75	345.000	Other Prod - Access Equip - WG	4,226,773	0	53.4600	0	2,259,633
76		Total	\$ 118,813,996	\$ 0		\$ 0	\$ 63,517,962

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Other-Miami/Osawatomie 1							
77	340.000	Other Prod - Land M/Os	\$ 694,545	\$ 0	53.4600	\$ 0	\$ 371,304
78	341.000	Other Prod - Structures M/Os	1,496,067	0	53.4600	0	799,797
79	342.000	Other Prod - Fuel Holders M/Os	1,992,551	0	53.4600	0	1,065,218
80	344.000	Other Prod - Generators M/Os	26,192,196	0	53.4600	0	14,002,348
81	345.000	Other Prod - Accessory Equip - M/Os	1,112,901	0	53.4600	0	594,957
82		Total	\$ 31,488,260	\$ 0		\$ 0	\$ 16,833,624
Prod Plt-Nuclear-Wolf Creek							
83	320.000	Land & Land Rights	\$ 3,411,585	\$ 0	53.4600	\$ 0	\$ 1,823,833
84	321.000	Structures & Improvements	398,996,877	0	53.4600	0	213,303,730
85	321.010	Structures MO Gr Up AFC Ele	19,168,175	0	100.0000	0	19,168,175
86	322.000	Reactor Plant Equipment	635,266,768	0	53.4600	0	339,613,614
87	322.010	Reactor - MO Gr Up AFDC	49,326,298	0	100.0000	0	49,326,298
88	323.000	Turbogenerator Units	165,896,036	0	53.4600	0	88,688,021
89	323.010	Turbogenerator Mo GR Up AFDC	5,851,539	0	100.0000	0	5,851,539
90	324.000	Accessory Electric Equipment	132,569,388	0	53.4600	0	70,871,595
91	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	0	100.0000	0	6,544,224
92	325.000	Miscellaneous Power Plant Equipment	69,184,197	0	53.4600	0	36,985,872
93	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,439	0	100.0000	0	1,164,439
94	328.000	Disallow - Mo Gr Up AFDC	(8,478,301)	0	100.0000	0	(8,478,301)
95	328.010	MPSC Disallow - 100%	(136,514,958)	0	100.0000	0	(136,514,958)
96		Total	\$1,342,386,267	\$ 0		\$ 0	\$ 688,348,081
Production Plant - Wind Generation							
97	341.000	Structures & Improvements	\$ 0	\$ 0	53.4600	\$ 0	\$ 0
98	344.000	Generator Equipment	0	0	53.4600	0	0
99	345.000	Accessory Electric Equipment	0	0	53.4600	0	0
100		Total	\$ 0	\$ 0		\$ 0	\$ 0

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Total Plant in Service

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Distribution Plant							
128	360.000	Land	\$ 7,941,883	\$ 0	55.0207	\$ 0	\$ 4,369,680
129	360.010	Land Rights	15,219,128	0	55.0207	0	8,373,671
130	361.000	Structures & Improvements	10,142,752	0	50.3776	0	5,109,675
131	362.000	Station Equipment	140,966,485	0	56.8125	0	80,086,584
132	362.030	Station Equip - Communications	3,446,289	0	56.8125	0	1,957,923
133	364.000	Poles, Towers & Fixtures	214,749,475	0	53.5475	0	114,992,975
134	365.000	Overhead Conductors & Devices	176,132,351	0	50.4767	0	88,905,798
135	366.000	Underground Conduit	139,593,054	0	53.3732	0	74,505,280
136	367.000	Underground Conductors & Devices	306,730,908	0	50.4770	0	154,828,560
137	368.000	Line Transformers	206,335,660	0	58.1899	0	120,066,514
138	369.000	Services	78,294,864	0	50.8365	0	39,802,369
139	370.000	Meters	84,783,673	0	54.8016	0	46,462,809
140	371.000	Installation On Customers' Premises	9,400,985	0	73.0058	0	6,863,264
141	373.000	Street Lighting & Signal Systems	34,409,229	0	20.1359	0	6,928,608
142		Total	\$1,428,146,736	\$ 0		\$ 0	\$ 753,253,710

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

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
143	389.000	Land & Land Rights	\$ 2,252,136	\$ 0	49.4128	\$ 0	\$ 1,112,843
144	390.000	Structures & Improvements	51,252,896	0	49.4128	0	25,325,491
145	390.010	Struct & Imprv Leasehold (Bonfil)	88,945	0	49.4128	0	43,950
146	390.020	Struct & Imprv-Leasehold (1201 Wal)	1,666,354	0	49.4128	0	823,392
147	390.030	Struct & Imprv-Leasehold (801 Char)	1,668,623	0	49.4128	0	824,513
148	390.040	Struct & Imprv-Leasehold (Marshal)	123,334	0	49.4128	0	60,943
149	391.000	Office Furniture & Equipment	10,203,323	0	49.4128	0	5,041,748
150	391.010	Off Furniture & Equip - Wolf Creek	2,563,588	0	49.4128	0	1,266,741
151	391.020	Off Furniture & Equip - Computer	103,259	0	49.4128	0	51,023
152	392.000	Transportation Equipment	731,815	0	49.4128	0	361,610
153	392.010	Trans Equip - Light Trucks	13,007,188	0	49.4128	0	6,427,216
154	392.000	Trans Equip - Heavy Trucks	13,360,548	0	49.4128	0	6,601,821
155	392.030	Trans Equip - Tractors	545,050	0	49.4128	0	269,324
156	392.040	Trans Equip - Trailers	1,125,524	0	49.4128	0	556,153
157	393.000	Stores Equipment	666,859	0	49.4128	0	329,514
158	394.000	Tools, Shop, & Garage Equipment	3,196,940	0	49.4128	0	1,579,698
159	395.000	Laboratory Equipment	4,731,962	0	49.4128	0	2,338,195
160	396.000	Power Operated Equipment	11,018,967	0	49.4128	0	5,444,780
161	397.000	Communication Equipment	75,686,205	0	49.4128	0	37,398,673
162	397.010	Communications Equip - Wolf Creek	143,390	0	49.4128	0	70,853
163	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	0	49.4128	0	4,586
164	398.000	Miscellaneous Equipment	206,267	0	49.4128	0	101,922
165		Total	\$ 194,352,453	\$ 0		\$ 0	\$ 96,034,989

166		Total Plant In Service	\$4,983,673,571	\$ (15,481,466)		\$ 0	\$2,605,018,362

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures - H 5 Rebuild	P-2	\$ (482,161)
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1. To adjust the plant-in-service balances to refelect Staff's
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Boiler Plant - H5 Rebuild	P-5	\$ (12,735,604)
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1. To adjust the plant-in-service balances to refelect Staff's
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Accessory Equip - H5 Rebuild	P-8	\$ (2,139,137)
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1. To adjust the plant-in-service balances to refelect Staff's
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Miscellaneous Equip - H5 Rebuild	P-10	\$ (124,564)
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1. To adjust the plant-in-service balances to refelect Staff's
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 35,669	0.0000	\$ 0
2	302.000	Franchises & Consents	22,937	0.0000	0
3	303.000	Miscellaneous Intangible Plant	392,813	0.0000	0
4	303.200	Miscel Intangible Plt - 5yr Software	18,136,883	0.0000	0
5	3030.300	Miscel Intangible Plt-10yr Software	24,469,660	0.0000	0
6	303.050	Miscel Intang Plt-WC 5yr Software	4,174,630	0.0000	0
7		Total	\$ 47,232,592		\$ 0
Production-Stm-Hawthorn Unit 5					
8	310.000	Land & Land Rights	\$ 431,572	0.0000	\$ 0
9	311.000	Structures & Improvements	12,109,982	1.8700	226,457
10	311.020	Structures - H 5 Rebuild	4,512,625	1.8700	84,386
11	312.000	Boiler Plant Equipment	22,090,582	2.3500	519,129
12	312.020	Boiler AQC Equip - Electric	91,165	2.3500	2,142
13	312.030	Boiler Plant - H5 Rebuild	119,194,508	2.3500	2,801,071
14	314.000	Turbogenerator Units	38,976,628	2.3800	927,644
15	315.000	Accessory Electric Equipment	2,219,629	2.2600	50,164
16	315.010	Accessory Equip - H5 Rebuild	20,020,518	2.2600	452,464
17	316.000	Miscellaneous Power Plant Equipment	4,151,813	2.8000	116,251
18	316.010	Miscellaneous Equip - H5 Rebuild	1,165,814	2.8000	32,643
19		Total	\$ 224,964,836		\$ 5,212,351
Production-Stm-Iatan I					
20	310.000	Land	\$ 1,985,208	0.0000	\$ 0
21	311.000	Structures & Improvements	11,207,971	1.8700	209,589
22	312.000	Boiler Plant Equip - Electric	85,464,916	2.3500	2,008,426
23	314.000	Turbogenerators - Electric	22,965,286	2.3800	546,574
24	315.000	Accessory Equipment - Electric	14,731,558	2.2600	332,933
25	316.000	Miscel Plant Equipment - Electric	2,284,584	2.8000	63,968
26		Total	\$ 138,639,523		\$ 3,161,490

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Prod Other-Miami/Osawatomie 1					
77	340.000	Other Prod - Land M/Os	\$ 371,304	0.0000	\$ 0
78	341.000	Other Prod - Structures M/Os	799,797	1.7400	13,916
79	342.000	Other Prod - Fuel Holders M/Os	1,065,218	2.8600	30,465
80	344.000	Other Prod - Generators M/Os	14,002,348	2.9400	411,669
81	345.000	Other Prod - Accessory Equip - M/Os	594,957	2.8600	17,016
82		Total	\$ 16,833,624		\$ 473,066
Prod Plt-Nuclear-Wolf Creek					
83	320.000	Land & Land Rights	\$ 1,823,833	0.0000	\$ 0
84	321.000	Structures & Improvements	213,303,730	1.7500	3,732,815
85	321.010	Structures MO Gr Up AFC Ele	19,168,175	1.7500	335,443
86	322.000	Reactor Plant Equipment	339,613,614	1.7600	5,977,200
87	322.010	Reactor - MO Gr Up AFDC	49,326,298	1.7600	868,143
88	323.000	Turbogenerator Units	88,688,021	1.7000	1,507,696
89	323.010	Turbogenerator Mo GR Up AFDC	5,851,539	1.7000	99,476
90	324.000	Accessory Electric Equipment	70,871,595	1.6800	1,190,643
91	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	1.6800	109,943
92	325.000	Miscellaneous Power Plant Equipment	36,985,872	1.6500	610,267
93	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,439	1.6500	19,213
94	328.000	Disallow - Mo Gr Up AFDC	(8,478,301)	1.6800	(142,435)
95	328.010	MPSC Disallow - 100%	(136,514,958)	1.6800	(2,293,451)
96		Total	\$ 688,348,081		\$ 12,014,953
Production Plant - Wind Generation					
97	341.000	Structures & Improvements	\$ 0	5.0000	\$ 0
98	344.000	Generator Equipment	0	5.0000	0
99	345.000	Accessory Electric Equipment	0	5.0000	0
100		Total	\$ 0		\$ 0

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production Non-Unit Facilities					
101	310.000	Land and Land Rights	\$ 79,602	0.0000	\$ 0
102	311.000	Structures & Improvements	572,129	1.8700	10,699
103	311.010	Structures & Improvements	131,054	1.8700	2,451
104	312.000	Boiler Plant Equipment	345,888	2.3500	8,128
105	315.000	Turbogenerator Units	13,337	2.2600	301
106	316.000	Miscellaneous Equipment	1,991,868	2.8000	55,772
107		Total	\$ 3,133,878		\$ 77,351
Transmission Plant					
108	350.000	Land	\$ 813,608	0.0000	\$ 0
109	350.010	Land Rights	12,246,675	0.0000	0
110	350.020	Land Rights - Wolf Creek	190	0.0000	0
111	352.000	Structures & Improvements	2,217,958	1.6900	37,483
112	352.010	Structures & Improv - Wolf Creek	133,904	1.6900	2,263
113	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	1.6900	265
114	353.000	Station Equipment	61,551,180	1.9700	1,212,558
115	353.010	Station Equip - Wolf Creek	5,195,166	1.9700	102,345
116	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	1.9700	10,997
117	353.030	Station Equip - Communications	3,290,197	1.9700	64,817
118	354.000	Towers & Fixtures	2,154,273	1.8200	39,208
119	355.000	Poles & Fixtures	51,639,876	2.2900	1,182,553
120	355.010	Poles & Fixtures - Wolf Creek	31,143	2.2900	713
121	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	2.2900	80
122	356.000	Overhead Conductors & Devices	41,662,361	0.8200	341,631
123	356.010	Ovrhd Cond & Dev - Wolf Creek	21,073	0.8200	173
124	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0.8200	21
125	357.000	Underground Conduit	1,646,721	1.6700	27,500
126	358.000	Underground Conductors & Devices	1,509,025	1.6700	25,201
127		Total	\$ 184,693,333		\$ 3,047,808

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Distribution Plant			
128	360.000	Land	\$ 4,369,680	0.0000	\$ 0
129	360.010	Land Rights	8,373,671	0.0000	0
130	361.000	Structures & Improvements	5,109,675	1.7000	86,864
131	362.000	Station Equipment	80,086,584	1.9100	1,529,654
132	362.030	Station Equip - Communications	1,957,923	1.9100	37,396
133	364.000	Poles, Towers & Fixtures	114,992,975	2.1800	2,506,847
134	365.000	Overhead Conductors & Devices	88,905,798	1.7800	1,582,523
135	366.000	Underground Conduit	74,505,280	1.9500	1,452,853
136	367.000	Underground Conductors & Devices	154,828,560	1.6000	2,477,257
137	368.000	Line Transformers	120,066,514	3.0000	3,601,995
138	369.000	Services	39,802,369	3.9300	1,564,233
139	370.000	Meters	46,462,809	1.7700	822,392
140	371.000	Installation On Customers' Premises	6,863,264	4.2800	293,748
141	373.000	Street Lighting & Signal Systems	6,928,608	5.0000	346,430
142		Total	\$ 753,253,710		\$ 16,302,192

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
143	389.000	Land & Land Rights	\$ 1,112,843	0.0000	\$ 0
144	390.000	Structures & Improvements	25,325,491	1.7000	430,533
145	390.010	Struct & Imprv Leasehold (Bonfil)	43,950	1.7000	747
146	390.020	Struct & Imprv-Leasehold (1201 Wal)	823,392	1.7000	13,998
147	390.030	Struct & Imprv-Leasehold (801 Char)	824,513	1.7000	14,017
148	390.040	Struct & Imprv-Leasehold (Marshal)	60,943	1.7000	1,036
149	391.000	Office Furniture & Equipment	5,041,748	3.4500	173,940
150	391.010	Off Furniture & Equip - Wolf Creek	1,266,741	3.4500	43,703
151	391.020	Off Furniture & Equip - Computer	51,023	3.4500	1,760
152	392.000	Transportation Equipment	361,610	7.7500	28,025
153	392.010	Trans Equip - Light Trucks	6,427,216	7.7500	498,109
154	392.000	Trans Equip - Heavy Trucks	6,601,821	7.7500	511,641
155	392.030	Trans Equip - Tractors	269,324	7.7500	20,873
156	392.040	Trans Equip - Trailers	556,153	7.7500	43,102
157	393.000	Stores Equipment	329,514	3.3300	10,973
158	394.000	Tools, Shop, & Garage Equipment	1,579,698	2.4500	38,703
159	395.000	Laboratory Equipment	2,338,195	3.2600	76,225
160	396.000	Power Operated Equipment	5,444,780	6.0300	328,320
161	397.000	Communication Equipment	37,398,673	3.3300	1,245,376
162	397.010	Communications Equip - Wolf Creek	70,853	3.3300	2,359
163	397.020	Comm Equip-Wlf Crk Mo Grs Up	4,586	3.3300	153
164	398.000	Miscellaneous Equipment	101,922	4.5000	4,586
165		Total	\$ 96,034,989		\$ 3,488,179

166		Total Depreciation Expense	\$2,605,018,362		\$ 55,039,939

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

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	303.010	Misc Intang Plt - Like 353	\$ 119,654	\$ 0	49.4128	\$ 0	\$ 59,124
2	303.020	Misc Intang Plt - 5 yr Software	28,122,799	0	49.4128	0	13,896,262
3	303.030	Misc Intang Plt - 10 yr Software	36,288,741	0	49.4128	0	17,931,283
4	303.050	Misc Int Plt-Wlf Crk 5 yr Software	7,875,958	0	49.4128	0	3,891,731
5		Total	\$ 72,407,152	\$ 0		\$ 0	\$ 35,778,400
Prod Steam - Hawthorn 5							
6	311.000	Structures & Improvements	\$ 7,396,089	\$ 0	53.4600	\$ 0	\$ 3,953,949
7	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,203,506	0	53.4600	0	3,850,994
8	312.000	Boiler Plant Equipment	(17,432,235)	0	53.4600	0	(9,319,273)
9	312.020	Stm Pr-Boiler AQC Equip	10,789	0	53.4600	0	5,768
10	312.030	Boiler Hawthorn 5 Rebuild	182,142,233	0	53.4600	0	97,373,238
11	314.000	Turbogenerator Units	19,654,612	0	53.4600	0	10,507,356
12	315.000	Accessory Electric Equipment	(4,684,471)	0	53.4600	0	(2,504,318)
13	315.010	Access Hawthorn 5 Rebuild	30,356,135	0	53.4600	0	16,228,390
14	316.000	Miscellaneous Power Plant Equipment	3,285,604	0	53.4600	0	1,756,484
15	316.010	Misc Eqp Hawth 5 Rebuild	1,778,515	0	53.4600	0	950,794
16		Total	\$ 229,710,777	\$ 0		\$ 0	\$ 122,803,382
Prod Steam - Iatan I							
17	311.000	Structures & Improvements	\$ 13,013,845	\$ 0	53.4600	\$ 0	\$ 6,957,202
18	312.000	Boiler Plt Equip - Electric	129,164,652	0	53.4600	0	69,051,423
19	314.000	Turbogenerators - Electric	29,817,942	0	53.4600	0	15,940,672
20	315.000	Accessory Equip - Electric	10,639,612	0	53.4600	0	5,687,937
21	316.000	Misc Pwr Plt Equipment - Electric	2,386,192	0	53.4600	0	1,275,658
22		Total	\$ 185,022,243	\$ 0		\$ 0	\$ 98,912,892

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Nuclear - Wolf Creek							
74	321.000	Structures & Improvements	\$ 209,591,676	\$	0	55.6626 \$	\$ 116,664,176
75	321.010	Strct&Imprv Mo Grs UP AQC	9,706,923		0	100.0000	9,706,923
76	322.000	Reactor Plant Equipment	311,398,534		0	58.5348	182,276,509
77	322.005	Rctor Plt Equip-60/40 Depr MO	9,476,983		0	100.0000	9,476,983
78	322.010	Reactor - Mo Grs UP AFDC	25,790,202		0	100.0000	25,790,202
79	322.020	Nuclear Prd - Mo Jurisdictional	9,441,665		0	100.0000	9,441,665
80	323.000	Turbogenerator Units	99,356,319		0	55.7328	55,374,059
81	323.010	Turbo/Gen - Mo Grs Up AFDC	4,762,845		0	100.0000	4,762,845
82	324.000	Accessory Equipment	60,813,054		0	55.8790	33,981,726
83	324.010	Access Equip - Mo Grs Up AFDC	3,074,724		0	100.0000	3,074,724
84	325.000	Miscl Pwr Plant Equipment	15,104,637		0	55.0207	8,310,677
85	325.010	Miscl Pwr Equip - Mo Grs Up AFDC	456,640		0	100.0000	456,640
86	328.000	Disallowance - MO Grs Up AFDC	(4,470,283)		0	100.0000	(4,470,283)
87	328.010	MPSC Disallowance - 100%	(62,070,960)		0	100.0000	(62,070,960)
88	328.020	Mo Disallowance - Not Mo Juris	0		0	0.0000	0
89	328.030	KCC Disallowance - 100%	0		0	0.0000	0
90	328.040	KCC Disallowance - Not Ks Juris	0		0	0.0000	0
91	328.050	Not State Specific 1988 Reserve	(10,086,006)		0	56.3302	(5,681,467)
92		Total	\$ 682,346,953	\$	0	\$	\$ 387,094,419
Prod Other - Wind Generation							
93	341.000	Structures & Improvements	\$ 0	\$	0	53.4600 \$	\$ 0
94	344.000	Generator Equipment	0		0	53.4600	0
95	345.000	Accessory Equipment	0		0	53.4600	0
96		Total	\$ 0	\$	0	\$	\$ 0
Production Non-Unit Facilities							
97	311.000	Structures & Improvements	\$ 444,313	\$	0	53.4600 \$	\$ 237,530
98	311.010	Structures & Improvements	115,557		0	53.4600	61,777
99	312.000	Boiler Plant Equipment	441,616		0	53.4600	236,088
100	314.000	Turbogenerators - Electric	124		0	53.4600	66
101	315.000	Accessory Equipment	12,202		0	53.4600	6,523
102	316.000	Miscl. Plant Equipment	673,460		0	53.4600	360,032
103		Total	\$ 1,687,272	\$	0	\$	\$ 902,016

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

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
104	350.010	Land & Land Rights	\$ 5,951,409	\$ 0	53.4600	\$ 0	\$ 3,181,623
105	350.020	Land Rights - Wolf Creek	81	0	53.4600	0	43
106	352.000	Structures & Improvements	1,143,879	0	53.4600	0	611,518
107	352.010	Struct & Imprv - Wolf Creek	51,121	0	53.4600	0	27,329
108	352.020	Struct & Imprv - Wlf Crk Mo Grs Up	3,064	0	100.0000	0	3,064
109	353.000	Station Equipment	39,578,441	0	53.4600	0	21,158,635
110	353.010	Station Equip - Wolf Creek	4,615,766	0	53.4600	0	2,467,589
111	353.020	Station Equip - Wlf Crk MO Grs Up	279,130	0	100.0000	0	279,130
112	353.030	Station Equip - Communications	158,800	0	53.4600	0	84,894
113	354.000	Towers & Fixtures	3,196,496	0	53.4600	0	1,708,847
114	355.000	Poles & Fixtures	42,450,602	0	53.4600	0	22,694,092
115	355.010	Poles & Fixtures - Wolf Creek	36,357	0	53.4600	0	19,436
116	355.020	Oles & Fixt - Wlf Crk Mo Grs Up	2,528	0	100.0000	0	2,528
117	356.000	Overhead Conductors & Devices	36,618,091	0	53.4600	0	19,576,031
118	356.010	Ovrhd Conduct & Devices - Wlf Crk	16,711	0	53.4600	0	8,934
119	356.020	Ovrhd Condt&Dev-Wlf Crk Mo Grs Up	975	0	100.0000	0	975
120	357.000	Underground Conduit	1,648,720	0	53.4600	0	881,406
121	358.000	Underground Conductors & Devices	2,077,365	0	53.4600	0	1,110,559
122		Total	\$ 137,829,536	\$ 0		\$ 0	\$ 73,816,633
Distribution Plant							
123	360.000	Land & Land Rights	\$ 4,854,234	\$ 0	55.0207	\$ 0	\$ 2,670,834
124	361.000	Structures & Improvements	4,447,402	0	50.3776	0	2,240,494
125	362.000	Station Equipment	47,354,496	0	56.8277	0	26,910,471
126	362.030	Station Equip - Communications	972,743	0	56.8277	0	552,787
127	364.000	Poles, Towers & Fixtures	109,118,346	0	53.5475	0	58,430,146
128	365.000	Overhead Conductors & Devices	47,949,782	0	55.2123	0	26,474,177
129	366.000	Underground Conduit	23,658,275	0	53.3732	0	12,627,178
130	367.000	Underground Conductors & Devices	56,687,642	0	50.4767	0	28,614,051
131	368.000	Line Transformers	83,527,097	0	58.1899	0	48,604,334
132	369.000	Services	36,128,611	0	50.8365	0	18,366,521
133	370.000	Meters	47,647,529	0	54.8016	0	26,111,608
134	371.000	Installation On Customers' Premises	8,484,015	0	73.0058	0	6,193,823
135	373.000	Street Lighting & Signal Systems	7,306,840	0	20.1359	0	1,471,298
136		Total	\$ 478,137,012	\$ 0		\$ 0	\$ 259,267,722

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
137	390.000	Structures & Improvements	\$ 16,238,257	\$	0	49.4128 \$	0 \$ 8,023,777
138	390.010	Struct & Improv-Leasehold (Bonfil)	82,498		0	49.4128	0 40,765
139	390.020	Struct & Imprv Leasehold (1201 Wall)	1,434,975		0	49.4128	0 709,061
140	390.030	Struct & Imprv-Leasehold (801 Char)	1,057,480		0	49.4128	0 522,530
141	390.040	Struct & Imprv-Leasehold (Marshall)	123,334		0	49.4128	0 60,943
142	391.000	Office Furniture & Equipment	5,561,229		0	49.4128	0 2,747,959
143	391.010	Off Furniture & Equip - Wlf Crk	756,394		0	49.4128	0 373,755
144	391.020	Off Furn & Equip - Computer	7,089		0	49.4128	0 3,503
145	392.000	Transportation Equipment	291,080		0	49.4128	0 143,831
146	392.010	Trans Equip - Light truck	388,681		0	49.4128	0 192,058
147	392.020	Trans Equip - Heavy Truck	1,385,480		0	49.4128	0 684,604
148	392.030	Trans Equip - Tractors	7,171		0	49.4128	0 3,543
149	392.040	Trans Equip - Trailers	398,215		0	49.4128	0 196,769
150	393.000	Stores Equipment	490,507		0	49.4128	0 242,373
151	394.000	Tools, Shop, & Garage Equipment	1,711,662		0	49.4128	0 845,780
152	395.000	Laboratory Equipment	2,186,404		0	49.4128	0 1,080,363
153	396.000	Power Operated Equipment	1,087,895		0	49.4128	0 537,559
154	397.000	Communication Equipment	9,203,293		0	49.4128	0 4,547,605
155	397.010	Communications Equip - Wolf Creek	56,965		0	49.4128	0 28,148
156	397.020	Commun Equip - Wlf Crk Mo Grs Up	1,488		0	49.4128	0 735
157	398.000	Miscellaneous Equipment	59,788		0	49.4128	0 29,543
158	399.000	Other Tangible Property	34,924,731		0	49.4128	0 17,257,287
159		Total	\$ 77,454,616	\$	0	\$	0 \$ 38,272,491

160		Total Depreciation Reserve	\$2,275,395,871	\$	0	\$	0 \$1,236,461,801

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ (24,789,736)	21.0770	30.0000	(8.9230)	(0.024447)	\$ 606,035
2	Payroll Expense	42,326,819	21.0770	13.8540	7.2230	0.019789	837,605
3	Payroll Taxes Withheld	22,715,314	21.0770	13.6300	7.4470	0.020403	463,461
4	FICA Taxes Withheld	5,801,987	21.0770	13.7700	7.3070	0.020019	116,150
5	Wolf Creek Operating Exp	19,611,505	21.0770	13.8100	7.2670	0.019910	390,465
6	Wolf Creek Fuel Outage Accrual	15,881,369	21.0770	215.0700	(193.9930)	(0.531488)	(8,440,757)
7	Accrued Vacation	5,710,782	21.0770	344.8300	(323.7530)	(0.886995)	(5,065,435)
8	Fuel - Coal	128,700,794	21.0770	20.8793	0.1977	0.000542	69,756
9	Fuel - Purchased Gas	34,479,505	21.0770	28.6200	(7.5430)	(0.020666)	(712,553)
10	Fuel - Purchased Oil	3,671,438	21.0770	8.5000	12.5770	0.034458	126,510
11	Purchased Power	47,682,992	21.0770	30.7200	(9.6430)	(0.026419)	(1,259,737)
12	Injuries and Damages	9,026,394	21.0770	185.0000	(163.9230)	(0.449104)	(4,053,790)
13	Pensions	16,581,505	21.0770	51.7400	(30.6630)	(0.084008)	(1,392,979)
14	OPEB's	2,088,374	21.0770	178.4400	(157.3630)	(0.431132)	(900,365)
15	Total Operation and Maintenance Expense	\$ 329,489,042					\$ (19,215,634)
Taxes							
16	Employers FICA Taxes	\$ 5,801,987	21.0770	13.7700	7.3070	0.020019	\$ 116,150
17	Federal Unemployment Taxes	58,789	21.0770	75.0000	(53.9230)	(0.147734)	(8,685)
18	State Unemployment Taxes	10,191	21.0770	71.0000	(49.9230)	(0.136775)	(1,394)
19	Property Taxes	54,784,051	21.0770	208.8400	(187.7630)	(0.514419)	(28,181,957)
20	Gross Receipts Taxes	39,012,075	3.8670	20.5300	(16.6630)	(0.045652)	(1,780,979)
21	Sales & Use Taxes	17,273,838	3.8670	22.0000	(18.1330)	(0.049679)	(858,147)
22	Corporate Franchise Taxes	6,342,616	21.0770	(77.0000)	98.0770	0.268704	1,704,286
23	Total Taxes	\$ 123,283,547					\$ (29,010,726)
24	Total Cash Working Capital Req						\$ (48,226,360)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1	440.444	Retail Sales	\$ 526,074,301	\$ 0	100.0000	\$ (36,718,969) S-1	\$ 489,355,332
2	447.000	Firm Bulk Power Capac Fixed	12,643,444	0	53.4600	0 S-2	6,759,185
3	447.000	Firm Bulk Sales - Energy	31,735,056	0	56.6800	0 S-7	17,987,430
4	447.000	Non Firm Interchange Sales	143,589,216	0	56.6800	0 S-93	81,386,368
5	447.000	FERC Wholesale Firm Power	4,389,711	0	1.1461	0	50,310
6	450.000	Other Oper Rev - Forfeited Discount	2,179,387	0	59.6760	0 S-3	1,300,571
7	451.000	Other Oper Rev-Miscl Serv Rev	1,474,225	0	61.1865	0 S-4	902,027
8	454.000	Other Revenue Rents	2,343,535	0	54.8595	0 S-5	1,285,652
9	456.000	Revenue Transmission for Others	8,325,116	0	54.1324	0 S-6	4,506,585
10		Total	\$ 732,753,991	\$ 0		\$ (36,718,969)	\$ 603,533,460
Operation & Maintenance Expense							
11	500.000	Prod Stm Oper - Suprv & Engineering	\$ 6,499,360	\$ (486,311)	53.4600	0 S-8	\$ 3,214,576
12	501.000	Fuel Expense	150,584,982	(18,069,033)	56.6800	0 S-9	75,110,040
13	502.000	Steam Operations Expense	12,683,639	(45,271)	53.4600	0 S-10	6,756,472
14	505.000	Prod Operating Expense	6,776,556	(35,352)	53.4600	0 S-11	3,603,848
15	506.000	Miscl Stm Pwr Operations	8,883,627	(28,992)	53.4600	0 S-12	4,733,688
16	507.000	Stm Pwr Operations - Rent Exp	377,605	0	53.4600	0 S-13	201,868
17	510.000	Prod Maint - Suprv & Engineering	2,566,021	73,367	53.4600	0 S-14	1,411,017
18	511.000	Prod Maint - Maint of Structures	3,472,585	(430,748)	53.4600	0 S-15	1,626,166
19	512.000	Prod Maint - Maint of Boiler Plnt	24,658,731	1,020,392	53.4600	0 S-16	13,728,059
20	513.514	Mint of Electric & Miscl Plant	7,394,463	(224,257)	53.4600	0 S-17	3,833,192
21	517.000	Prod Nuclear Oper-Superv & Engineer	5,358,029	(29,995)	53.4600	0 S-18	2,848,367
22	518.000	Prod Nuclear - Nuclear Fuel Exp	18,066,445	(2,240,597)	56.6800	0 S-19	8,970,091
23	519.000	Prod Nuclear Oper - Coolants	2,090,168	(8,160)	53.4600	0 S-20	1,113,041
24	520.000	Prod Nuclear Gen-Reactor Operation	9,480,259	(42,955)	53.4600	0 S-21	5,045,183
25	523.000	Prod Nuclear Gen- Electric Expense	762,235	(5,088)	53.4600	0 S-22	404,771
26	524.000	Prod Nuclear Oper-Miscl Nuclear Exp	21,165,514	(61,310)	53.4600	0 S-23	11,282,307
27	528.000	Prod Nuclear Maint-Suprv & Engineer	5,009,730	(1,055,042)	53.4600	0 S-24	2,114,176
28	529.000	Prod Nucl Maint-Maint of Structures	1,845,417	249,792	53.4600	0 S-25	1,120,099
29	530.000	Prod Nucl Maint-Maint Reactor Plnt	6,428,151	912,779	53.4600	0 S-26	3,924,461
30	531.000	Prod Nucl Maint-Maint	3,714,972	(669,479)	53.4600	0 S-27	1,628,121
31	532.000	Prod Nucl Maint-Maint of Miscl Plnt	2,016,949	119,118	53.4600	0 S-28	1,141,941
32	546.000	Prod Trubine Oper Suprv & Engineer	1,534,619	(4,125)	53.4600	0 S-29	818,202
33	547.000	Other Pwr Oper - Fuel Expense	39,223,450	(4,865,072)	56.6800	0 S-30	19,474,329
34	548.000	Oth Pwr Oper - Generation Expense	4,220,763	(2,095)	53.4600	0 S-31	2,255,300
35	549.000	Oth Pwr Oper-Miscl Oth Pwr Geneatio	124,016	(613)	53.4600	0 S-32	65,971
36	551.000	Oth Pwr Maint - Suprv & Engineering	15,727	544	53.4600	0 S-33	8,698

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	552.554	Oth Maint-Struct, Gen & Misc Plnt	486,476	231,782	53.4600	0 S-34	383,981
38	555.000	Purchase Power - Energy	50,295,309	(8,915,118)	56.6800	0 S-35	23,454,292
39	555.000	Purchased Power - Demand	10,967,451	(4,522,650)	53.4600	0 S-36	3,445,391
40	556.000	Oth Pwr Supp - Load Dispatching	2,939,301	(15,036)	53.4600	0 S-37	1,563,312
41	557.000	Oth Pwr Supp - Other Expense	5,166,163	(25,554)	53.4600	0 S-38	2,748,170
42	560.000	Transmission Oper -Suprv & Engineer	5,932,177	(136,750)	52.3247	0 S-39	3,032,440
43	561.000	Trans Oper - Load Dispatching	642,572	(3,943)	52.3247	0 S-40	334,161
44	562.000	Transmiss Oper - Station Expense	195,166	(627)	54.0986	0 S-41	105,243
45	563.564	Transmiss Oper - Overhead Line Exp	248,662	(217)	53.6041	0 S-42	133,177
46	565.000	Trans Oper-Transmit Electricity Oth	2,386,931	0	53.6041	0 S-43	1,279,493
47	566.000	Transmiss Oper - Miscellaneous Exp	1,617,443	(5,986)	52.3247	0 S-44	843,190
48	567.000	Transmission Oper - Rents	2,808,238	0	53.6041	0 S-45	1,505,331
49	568.570	Trans Maint-Structures & Station Eq	752,702	(53,707)	53.9316	0 S-46	376,979
50	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,189,406	(117,577)	53.5950	0 S-47	574,447
51	580.000	Distrb Oper - Suprv & Engineering	2,231,745	(28,254)	53.9527	0 S-48	1,188,843
52	581.000	Distrb Oper - Load Dispatching	1,193,725	(5,075)	53.3398	0 S-49	634,024
53	582.000	Distrb Oper - Station Expense	31,244	(183)	56.8114	0 S-50	17,646
54	583.584	Distrb - Ovrhd & Undgrnd Line Exp	5,797,773	(17,682)	55.2123	0 S-51	3,191,321
55	585.000	Distrb Oper - Street Light & Signal	125,736	(664)	20.1356	0 S-52	25,184
56	586.000	Distrb Operation - Meter Expense	1,244,583	(6,633)	54.8016	0 S-53	678,416
57	587.000	Distrb Oper - Customer Install Exp	636,176	(2,771)	73.0037	0 S-54	462,409
58	588.000	Distrb Oper - Misc Distrb Expense	13,470,388	(464,044)	53.9527	126,459 S-55	7,143,733
59	589.000	Distrb Oper - Distribution Rents	932,100	0	53.3399	0 S-56	497,181
60	590.000	Distrb Maint - Suprv & Engineering	302,272	(14,185)	53.4210	0 S-57	153,899
61	591.592	Distrb Maint - Struct & Station Equ	1,656,610	(275,792)	50.3776	0 S-58	695,623
62	593.000	Distrb Maint - Maint Ovrhd Lines	20,912,286	(957,999)	55.2123	0 S-59	11,017,221
63	594.000	Distrb Maint - Maint Undrgrnd Lines	1,865,924	(189,585)	50.4767	0 S-60	846,161
64	595.000	Distrb Maint-Maint Line Transformer	1,225,118	(114,333)	58.1899	0 S-61	646,365
65	596.000	Distrb Miant-Maint St Lights&Signal	1,427,762	(289,753)	20.1359	0 S-62	229,148
66	597.000	Distrb Maint - Maint of Meters	553,751	7,298	54.8032	0 S-63	307,473
67	598.000	Distrb Maint-Maint Misc Distrb Pln	267,003	(84,909)	53.4210	0 S-64	97,276
68	901.000	Customer Accts-Suprv & Engineering	739,668	(36,909)	53.5650	0 S-65	376,433
69	902.000	Cust Accts - Meter Reading Exp	6,615,418	(5,540)	53.5650	0 S-66	3,540,581
70	903.905	Cust Accts-Rec & Collect & Misc Ex	11,057,077	4,219,350	53.5650	495,586 S-67	8,678,404
71	904.000	Cust Accts-Uncollectible Accts Exp	1,408,673	(404,571)	100.0000	1,079,416 S-68	2,083,518
72	907.910	Cust Accts- Customer Assistance Exp	1,462,770	(46,346)	53.5650	0 S-69	758,708
73	912.000	Sales Expense - Supervision	532,394	(12,451)	53.5650	0 S-70	278,507
74	913.916	Sales Exp - Misc Sales Exp	479,113	(1,590)	53.5662	0 S-71	255,791
75	920.000	Admin & Gen-Administrative Salaries	36,272,198	(4,749,922)	53.8993	0 S-72	16,990,286
76	921.000	Admin & Gen - Office Supply Expense	3,274,216	(251,084)	57.0974	0 S-73	1,726,130
77	922.000	Admin & Gen - Admin Exp Transferred	(2,719,382)	0	57.0974	0 S-74	(1,552,696)

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

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	923.000	Admin & Gen - Outside Services Exp	11,855,602	(3,746,678)	57.0974	0 S-75	4,629,985
79	924.000	Admin & Gen-Property Insurance Exp	2,507,386	0	54.1175	0 S-76	1,356,935
80	925.000	Admin & Gen-Injuries & Damages Exp	9,026,394	(1,091,801)	53.8993	0 S-77	4,276,690
81	926.000	Admin & Gen-Emp'l Pension & Benefits	39,541,659	19,600,346	53.8993	0 S-78	31,877,127
82	928.000	Admin & Gen-Regulate Commission Exp	3,484,383	(233,434)	42.4925	(301,041) S-79	1,080,369
83	930.100	Admin & Gen-General Advertising Exp	1,728,009	(1,673,879)	53.5662	0 S-80	28,995
84	930.200	Admin & Gen - Misc'l General Exp	7,144,698	(1,168,683)	57.0974	0 S-81	3,412,149
85	931.000	Admin & Gen - Admin Rent Expense	7,290,894	0	57.0974	0 S-82	4,162,911
86	933.000	Admin & Gen - Transportation Exp	239,185	(21,105)	53.1401	0 S-83	115,888
87	935.000	Admin & Gen Maint - Maint Gen Plant	2,555,370	(2,623)	53.5430	0 S-84	1,366,817
88		Total	\$ 628,951,931	\$ (31,565,370)		\$ 1,400,420	\$ 329,489,042
Depreciation Expense							
89	703.000	Depreciation Expense	\$ 138,044,832	\$ 0	53.6760	\$ (19,057,005) S-85	\$ 55,039,939
90	730.100	Other Depreciation	0	(6,647,127)	53.6760	0 S-92	(3,567,912)
91		Total	\$ 138,044,832	\$ (6,647,127)		\$ (19,057,005)	\$ 51,472,027
Other Operating Expenses							
92	704.707	Amortization of Plant Exp	\$ 8,503,148	\$ 0	54.2792	\$ 73,135,760 S-86	\$ 77,751,201
93	708.000	Taxes Other Than Income Taxes	65,770,371	261,849	53.6908	0 S-87	35,453,227
94	708.000	Gross Receipts Taxes	39,012,075	(39,012,075)	100.0000	0 S-95	0
95		Total	\$ 113,285,594	\$ (38,750,226)		\$ 73,135,760	\$ 113,204,428
96		Total Operating Expenses	\$ 880,282,357	\$ (76,962,723)		\$ 55,479,175	\$ 494,165,497
97		Net Income Before Taxes	\$ (147,528,366)	\$ 76,962,723		\$ (92,198,144)	\$ 109,367,963
Current Income Taxes							
98	709.000	Current Income Taxes	\$ 94,652,951	\$ 0	47.3250	\$ (28,813,901) S-88	\$ 15,980,608
99		Total	\$ 94,652,951	\$ 0		\$ (28,813,901)	\$ 15,980,608

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Deferred Income Taxes					
100	710.000	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 16,991,041 S-89	\$ 16,991,041
101	711.100	Amort of Excess Deferred Inc. Taxes	0	0	100.0000	(993,300) S-90	(993,300)
102	711.410	Inv Tax Credit - Amortization	0	0	100.0000	(1,444,946) S-91	(1,444,946)
103	711.100	Amort of Prior Deferred Taxes	0	0	100.0000	(3,576,633) S-94	(3,576,633)
104		Total	\$ 0	\$ 0		\$ 10,976,162	\$ 10,976,162
105		Total Income Taxes	\$ 94,652,951	\$ 0		\$ (17,837,739)	\$ 26,956,770
106		Net Operating Income	\$ (242,181,317)	\$ 76,962,723		\$ (74,360,405)	\$ 82,411,193

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Retail Sales S-1		\$ (36,718,969)

1. To remove the Gross Receipts Taxes. (Bolin)		\$ (39,213,356)
2. To adjust the test year revenues to reflect Staff's annualization of customer growth. (Bolin)		\$ 1,575,918
3. To adjust test year revenues to reflect Staff's annualization of large power customers. (Bolin)		\$ 810,197
4. To adjust revenues for weather normalization. (Wells)		\$ 108,272

Prod Stm Oper - Suprv & Engineering S-8	\$ (486,311)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (32,666)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (453,645)	

Fuel Expense S-9	\$ (18,069,033)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (32,344)	

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To amortize over 5 years costs incurred for the Union Pacific Complaint Case before the Surface Transportation Board. (Hyneman)	\$ 282,828	
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3. To annualize the fuel costs. (Hyneman)	\$ (18,675,517)	
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4. To annualize the nuclear replacement power outage accrual. (Hyneman)	\$ 356,000	
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***** Steam Operations Expense S-10	\$ (45,271)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (45,271)	
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***** Prod Operating Expense S-11	\$ (35,352)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (35,352)	
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***** Miscl Stm Pwr Operations S-12	\$ (28,992)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (28,992)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Maint - Suprv & Engineering	S-14	\$ 73,367
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- | | |
|--|-------------|
| 1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at '6-30-06. (Bolin) | \$ (14,151) |
| 2. To annualize non-labor production maintenance expense (per DR 403). (Harris) | \$ 87,579 |
| 3. To remove the Grand Avenue maintenance expense from the test year. (Harris) | \$ (61) |

Prod Maint - Maint of Structures	S-15	\$ (430,748)
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|---|--------------|
| 1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) | \$ (6,863) |
| 2. To annualize non-labor production maintenance expense (per DR 403). (Harris) | \$ (412,849) |
| 3. To remove the Grand Avenue maintenance expense from the test year. (Harris) | \$ (11,036) |

Prod Maint - Maint of Boiler Plnt	S-16	\$ 1,020,392
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- | | |
|---|-------------|
| 1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) | \$ (52,653) |
|---|-------------|

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (521,083)	
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3.	To remove the Grand Avenue maintenance expense from the test year. (Harris)	\$ (1,077)	
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4.	To adjust the 6-year historical average maintenance expense to reflect Hawthorn 5 outage. (Harris)	\$ 1,595,205	
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Mint of Electric & Misc Plant	S-17	\$ (224,257)	
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1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (13,628)	
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2.	To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (1,444,686)	
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3.	To remove the Grand Avenue maintenance expense from the test year. (Harris)	\$ (39,894)	
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4.	To reflect Hawthorn 5 turbine overhaul not included in the 6-year average maintenance expense. (Harris)	\$ 750,000	
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5.	To reflect the LaCygne 2 turbine overhal not included in the 6-year average maintenance expense. (Harris)	\$ 523,951	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Nuclear Oper-Superv & Engineer	S-18	\$ (29,995)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Prod Nuclear - Nuclear Fuel Exp	S-19	\$ (2,240,597)
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1. To annualize the fuel costs.
(Hyneman)

Prod Nuclear Oper - Coolants	S-20	\$ (8,160)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Prod Nuclear Gen-Reactor Operation	S-21	\$ (42,955)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Prod Nuclear Gen- Electric Expense	S-22	\$ (5,088)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Nuclear Oper-Misc Nuclear Exp	S-23	\$ (61,310)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (61,310)

Prod Nuclear Maint-Suprv & Engineer	S-24	\$ (1,055,042)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (16,152)

2. To annualize non-labor production maintenance expense (per DR 403).
(Harris) \$ (1,038,890)

Prod Nucl Maint-Maint of Structures	S-25	\$ 249,792
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (10,661)

2. To annualize non-labor production maintenance expense (per DR 403).
(Harris) \$ 260,453

Prod Nucl Maint-Maint Reactor Plnt	S-26	\$ 912,779
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (11,033)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 923,812	
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Prod Nucl Maint-Maint	S-27	\$ (669,479)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (10,395)	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (659,084)	
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Prod Nucl Maint-Maint of Misc Plnt	S-28	\$ 119,118
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (6,456)	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 125,574	
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Prod Trubine Oper Suprv & Engineer	S-29	\$ (4,125)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (4,125)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Pwr Oper - Fuel Expense	S-30	\$ (4,865,072)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (588)

2. To annualize the fuel costs.
(Hyneman) \$ (4,864,484)

Oth Pwr Oper - Generation Expense	S-31	\$ (2,095)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (2,095)

Oth Pwr Oper-Misc1 Oth Pwr Geneatio	S-32	\$ (613)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (613)

Oth Pwr Maint - Suprv & Engineering	S-33	\$ 544
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (100)

2. To annualize non-labor production maintenance expense (per
DR 403). \$ 644
(Harris)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Oth Maint-Struct, Gen & Miscl Plnt	S-34	\$ 231,782
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) \$ (1,126)
2. To annualize non-labor production maintenance expense (per DR 403). (Harris) \$ 199,550
3. To reflect maintenance expense related to newly owned CT's that had previously been leased. (Harris) \$ 33,358

Purchase Power - Energy	S-35	\$ (8,915,118)
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1. To annualize the purchased power energy charges. (Hyneman) \$ (8,915,118)

Purchased Power - Demand	S-36	\$ (4,522,650)
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1. To annualize the purchased power demand charges. (Hyneman) \$ (4,522,650)

Oth Pwr Supp - Load Dispatching	S-37	\$ (15,036)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) \$ (15,036)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Oth Pwr Supp - Other Expense	S-38	\$ (25,554)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (23,617)
2. To adjust test year expense to reflect the disallowance of charitable contributions.
(Williams) \$ (600)
3. To adjust test year expense to eliminate lobbying charged to cost of service.
(Williams) \$ (679)
4. To remove costs associated with the director/officer Sea Island George Retreat.
(Hyneman) \$ (658)

Transmission Oper -Suprv & Engineer	S-39	\$ (136,750)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (12,871)
2. To adjust test year expense to eliminate lobbying charged to cost of service.
(Williams) \$ (2,741)
3. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.
(Harris) \$ (121,138)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper - Load Dispatching	S-40	\$ (3,943)
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1. To adjust test year expenses to reflect Staff's annulization
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Transmiss Oper - Station Expense	S-41	\$ (627)
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1. To adjust test year expenses to reflect Staff's annulization
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Transmiss Oper - Overhead Line Exp	S-42	\$ (217)
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1. To adjust test year expenses to reflect Staff's annulization
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Transmiss Oper - Miscellaneous Exp	S-44	\$ (5,986)
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1. To adjust test year expenses to reflect Staff's annulization
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Trans Maint-Structures & Station Eq	S-46	\$ (53,707)
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1. To adjust test year expenses to reflect Staff's annulization
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To annualize non-labor transmission maintenance expense (DR 403). (Harris)	\$ (51,237)	
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***** Tran Maint-Ovrhd & Undgrnd Line Exp S-47 *****	\$ (117,577)	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (299)	
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2. To annualize non-labor transmission maintenance expense (DR 403). (Harris)	\$ (117,278)	
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***** Distrb Oper - Suprv & Engineering S-48 *****	\$ (28,254)	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (11,645)	
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2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (4,435)	
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3. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (12,174)	
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***** Distrb Oper - Load Dispatching S-49 *****	\$ (5,075)	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (5,075)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Distrb Oper - Station Expense S-50 \$ (183)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (183)
 of payroll based upon employees and wage rates at 6-30-06.
 (Bolin)

 Distrb - Ovrhd & Undrgrnd Line Exp S-51 \$ (17,682)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (17,682)
 of payroll based upon employees and wage rates at 6-30-06.
 (Bolin)

 Distrb Oper - Street Light & Signal S-52 \$ (664)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (664)
 of payroll based upon employees and wage rates at 6-30-06.
 (Bolin)

 Distrb Operation - Meter Expense S-53 \$ (6,633)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (6,633)
 of payroll based upon employees and wage rates at 6-30-06.
 (Bolin)

 Distrb Oper - Customer Install Exp S-54 \$ (2,771)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (2,771)
 of payroll based upon employees and wage rates at 6-30-06.
 (Bolin)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Distrb Oper - Misc1 Distrb Expense S-55 \$ (464,044) \$ 126,459

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) \$ (55,162)
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris) \$ (408,599)
3. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman) \$ (283)
4. To reflect the amortization of Demand Response, Efficiency and Affordability Programs agreed to in Case No. EO-2005-0329. (Featherstone) \$ 126,459

 Distrb Maint - Suprv & Engineering S-57 \$ (14,185)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) \$ (1,573)
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris) \$ (12,612)

 Distrb Maint - Struct & Station Equ S-58 \$ (275,792)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin) \$ (3,849)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (271,943)	
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Distrb Maint - Maint Ovrhd Lines	S-59	\$ (957,999)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (18,621)	
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2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (939,378)	
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Distrb Maint - Maint Undrgrnd Lines	S-60	\$ (189,585)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (6,505)	
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2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (183,080)	
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Distrb Maint-Maint Line Transformer	S-61	\$ (114,333)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (5,441)	
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2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (108,892)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distrb Miant-Maint St Lights&Signal S-62 \$ (289,753)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (1,729)
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

2. To annualize non-labor distribution maintenance expense (DR \$ (288,024)
403).
(Harris)

Distrb Maint - Maint of Meters S-63 \$ 7,298

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (2,888)
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

2. To annualize non-labor distribution maintenance expense (DR \$ 10,186
403).
(Harris)

Distrb Maint-Maint Miscl Distrb Pln S-64 \$ (84,909)

1. To adjust test year expesne to reflect Staff's annulaiztion \$ (868)
of payroll based upon employees and wage rates at 6-30-06.
(Bolin)

2. To annualize non-labor distribution maintenance expense (DR \$ (84,041)
403).
(Harris)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Customer Accts-Suprv & Engineering S-65	\$ (36,909)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (2,536)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (34,373)	

Cust Accts - Meter Reading Exp S-66	\$ (5,540)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (5,540)	

Cust Accts-Rec & Collect & Misl Ex S-67	\$ 4,219,350	\$ 495,586

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (41,198)	
2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (122,059)	
3. To adjust test year expense to reflect the inclusion of Banking Fees associated with the accounts receivable sales. (Williams)	\$ 3,882,607	
4. To include in cost of service interest on annualized customer deposits. (Williams)		\$ 495,586

Kansas City Power & Light Co.

Case: ER-06-314A

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. To include in rates expenses for costs associated with accepting credit card payments. (Williams)	\$ 500,000	

Cust Accts-Uncollectible Accts Exp S-68	\$ (404,571)	\$ 1,079,416

1. To normalize bad debt expense. (Bolin)	\$ (404,571)	
2. To normalize bad debt expense. (Bolin)		\$ 1,079,416

Cust Accts- Customer Assistance Exp S-69	\$ (46,346)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (7,537)	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (38,809)	

Sales Expense - Supervision S-70	\$ (12,451)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (1,006)	
2. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (11,445)	

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales Exp - Misc Sales Exp	S-71	\$ (1,590)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (1,590)

Admin & Gen-Administrative Salaries	S-72	\$ (4,749,922)
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1. To adjust test year expense to remove severance costs.
(Hyneman) \$ (2,383,662)
2. To adjust test year expense to annualize Admin & Gen payroll charged to Acct. 920 based upon the test year capitalization ratio.
(Bolin) \$ 6,257,543
3. To adjust test year expense to correct the test year capitalization ratio for Admin & Gen payroll charged to Acct. 920.
(Bolin) \$ (5,718,919)
4. To adjust test year expense to eliminate lobbying charged to cost of service.
(Williams) \$ (147,373)
5. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.
(Harris) \$ (737,000)
6. To adjust test year expense to remove the Equity based Long-Term Executive Compensation.
(Harris) \$ (1,668,100)
7. To remove discretionary bonuses paid to executives based upon criteria unrelated to providing electric service to ratepayers.
(Harris) \$ (320,223)

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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8. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (32,188)	
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Admin & Gen - Office Supply Expense S-73	\$ (251,084)	
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1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (189)	
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2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (500)	
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3. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (992)	
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4. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (126,626)	
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5. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (3,251)	
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6. To reflect amortizing over 5 years costs charged to Project "CORDP-KCPL". (Vesely)	\$ (18,915)	
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7. To reflect amortizing over 5 years costs charged to Project "LED-LDI". (Vesely)	\$ (100,611)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & Gen - Outside Services Exp	S-75	\$ (3,746,678)
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1. To reflect amortizing over 5 years costs charged to project
"MSC 0140".
(Vesely) \$ (1,349,390)
2. To reflect amortizing over 5 years costs charged to Project
"CORDP-KCPL".
(Vesely) \$ (1,210,554)
3. To reflect amortizing over 5 years costs charged to Project
"LED-LDI".
(Vesely) \$ (1,186,734)

Admin & Gen-Injuries & Damages Exp	S-77	\$ (1,091,801)
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ (1,163)
2. To adjust test year expense to reflect the disallowance of
charitable contributions.
(Williams) \$ (5,000)
3. To adjust test year expense to reflect Staff's annualization
of Injuries and Damages.
(Vesely) \$ (1,085,638)

Admin & Gen-Emp Pension & Benefits	S-78	\$ 19,600,346
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1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 6-30-06.
(Bolin) \$ 343

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (154,253)	
3. To adjust test year expense to reflect the amortization of the FAS 87 Regulatory Asset over 5 years. (Traxler)	\$ 3,706,294	
4. To adjust test year expense to reflect the 2006 FAS 87 Pension Cost. (Traxler)	\$ 14,632,568	
5. To adjust test year expense to reflect a 3-year average of the SERP payments. (Harris)	\$ 329,563	
6. To annualize the 401K costs. (Bolin)	\$ 145,013	
7. To annualize the FAS 106 costs. (Traxler)	\$ 443,733	
8. To normalize the LTD, Life & AD&D insurance costs. (Bolin)	\$ (10,918)	
9. To normalize the cost of dental benefits. (Bolin)	\$ 37,672	
10. To normalize the vision insurance costs. (Bolin)	\$ 3,349	
11. To normalize test year medical costs. (Bolin)	\$ 270,430	
12. To normalize the test year costs for Wolf Creek employees benefit costs. (Bolin)	\$ 196,552	

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Admin & Gen-Regulate Commission Exp S-79	\$ (233,434)	\$ (301,041)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (5,571)	
2. To reflect the 2007 PSC assessment effective July 1, 2006. (Harris)		\$ 72,427
3. To adjust test year expense to amortize the rate case expense over 3 years. (Harris)		\$ (373,468)
4. To reflect amortizing over 5 years costs charged to project "MSC 0140". (Vesely)	\$ (227,863)	

Admin & Gen-General Advertising Exp S-80	\$ (1,673,879)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (1,440)	
2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (291,528)	
3. To adjust test year expense to reflect advertising capitalized to Iatan. (Vesely)	\$ (113,681)	
4. To adjust test year expense to reflect the elimination of general advertising costs without documentation. (Vesely)	\$ (76,036)	

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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5. To adjust test year expense to reflect the elimination of institutional advertising. (Vesely)	\$ (461,018)	
6. To adjust test year expense to reflect the elimination of advertising expense described as other. (Vesely)	\$ (104,191)	
7. To adjust test year expense to reflect the elimination of non-advertising costs charged to acct. 930.1. (Vesely)	\$ (625,985)	

Admin & Gen - Misc General Exp S-81 \$ (1,168,683)

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (5,096)	
2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (5,210)	
3. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (122)	
4. To adjust test year expense to reflect the elimination of dues paid to EEI which supports lobbying. (Williams)	\$ (223,269)	
5. To adjust test year expense to reflect the elimination of industry dues & memberships. (Williams)	\$ (381,549)	
6. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (3,469)	

Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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7. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (49,968)	
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8. To include a disallowance for costs that have been booked incorrectly, related to to lobbying activities, and are related to expense account charges that should not have be charged to KCPL. (Hyneman)	\$ (500,000)	
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Admin & Gen - Transportation Exp	S-83	\$ (21,105)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (20,983)	
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2. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (122)	
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Admin & Gen Maint - Maint Gen Plant	S-84	\$ (2,623)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 6-30-06. (Bolin)	\$ (2,623)	
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Amortization of Plant Exp	S-86	\$ 73,135,760
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1. To adjust test year amortization expense to reflect the elimination of the expense associated with the amortization of AFUDC for Iatan, Case No. ER-81-42. (Williams)	\$ (194,085)	
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Kansas City Power & Light Co.

Case: ER-06-314A

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to reflect the annualization of the amortization of the 2002 incremental ice storm costs, which ends in January 2007. (Williams)		\$ (1,900,833)
3. To reflect the Regulatory Plan Amortization. (Traxler)		\$ 75,230,678

Taxes Other Than Income Taxes S-87	\$ 261,849	

1. To adjust test year expense to reflect Staff's annualization of the payroll taxes. (Bolin)	\$ (152,117)	
2. To adjust property tax expense to reflect Staff's annualized property tax level. (Williams)	\$ 411,691	
3. To adjust property tax expense to reflect Staff's annualized property taxes for vehicles cleared to expense. (Williams)	\$ 2,275	

Amort of Excess Deferred Inc. Taxes S-90		\$ (993,300)

1. To reflect the annualization of Excess Deferred Income Taxes. (Traxler)		\$ (993,300)

Inv Tax Credit - Amortization S-91		\$ (1,444,946)

1. To annualize the Investment Tax Credit - Amortization. (Traxler)		\$ (1,444,946)

Kansas City Power & Light Co.

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12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Other Depreciation S-92 \$ (6,647,127)

1. To remove the test year transportation depreciation cleared to expense.
(Williams) \$ (947,410)
2. To remove from expense annualized depreciation on transportation equipment that would be cleared to capital accounts.
(Williams) \$ (392,363)
3. To adjust depreciation expense associated with the booking of the Hawthorn 5 insurance and lawsuit subrogation proceeds charged to salvage.
(Williams) \$ (5,307,354)

 Amort of Prior Deferred Taxes S-94 \$ (3,576,633)

1. To annualize the Amortization of Prior Deferred Taxes.
(Traxler) \$ (3,576,633)

 Gross Receipts Taxes S-95 \$ (39,012,075)

1. To remove Gross Receipts Taxes.
(Bolin) \$ (39,012,075)

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

Income Tax

Line	Test Year	7.60% Return	7.62% Return	7.65% Return
(A)	(B)	(C)	(D)	(E)

1 Net Income Before Taxes (Sch 9)	\$ 109,367,963	\$ 104,233,906	\$ 104,574,586	\$ 105,085,604

Add to Net Income Before Taxes				
2 Book Depreciation Expense	\$ 51,472,027	\$ 51,472,027	\$ 51,472,027	\$ 51,472,027
3 50% Meals & Entertainment	252,377	252,377	252,377	252,377
4 Total	\$ 51,724,404	\$ 51,724,404	\$ 51,724,404	\$ 51,724,404
Subtr from Net Income Before Taxes				
5 Interest Expense 2.7800 %	\$ 28,995,251	\$ 28,995,251	\$ 28,995,251	\$ 28,995,251
6 Straight Line Tax Depreciation	45,256,555	45,256,555	45,256,555	45,256,555
7 Tax Deprec over Straight-Line Tax	44,259,029	44,259,029	44,259,029	44,259,029
8 Production Income Deduction	1,362,194	1,362,194	1,362,194	1,362,194
9 Total	\$ 119,873,029	\$ 119,873,029	\$ 119,873,029	\$ 119,873,029

10 Net Taxable Income	\$ 41,219,338	\$ 36,085,281	\$ 36,425,961	\$ 36,936,979

Provision for Federal Income Tax				
11 Net Taxable Income	\$ 41,219,338	\$ 36,085,281	\$ 36,425,961	\$ 36,936,979
12 Deduct Missouri Income Tax 100.0 %	\$ 2,135,585	\$ 1,869,588	\$ 1,887,239	\$ 1,913,715
13 Deduct City Income Tax	254,937	223,183	225,290	228,451
14 Federal Taxable Income	38,828,816	33,992,510	34,313,432	34,794,813
15 Total Federal Tax	\$ 13,590,086	\$ 11,897,379	\$ 12,009,702	\$ 12,178,185
Provision for Missouri Income Tax				
16 Net Taxable Income	\$ 41,219,338	\$ 36,085,281	\$ 36,425,961	\$ 36,936,979
17 Deduct Federal Income Tax 50.0 %	\$ 6,795,043	\$ 5,948,690	\$ 6,004,851	\$ 6,089,093
18 Deduct City Income Tax	254,937	223,183	225,290	228,451
19 Missouri Taxable Income	34,169,358	29,913,409	30,195,820	30,619,436
20 Total Missouri Tax	\$ 2,135,585	\$ 1,869,588	\$ 1,887,239	\$ 1,913,715

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

Income Tax

Line	Test Year	7.60% Return	7.62% Return	7.65% Return
(A)	(B)	(C)	(D)	(E)
Provision for City Income Tax				
21 Net Taxable Income	\$ 41,219,338	\$ 36,085,281	\$ 36,425,961	\$ 36,936,979
22 Deduct Federal Income Tax	\$ 13,590,086	\$ 11,897,379	\$ 12,009,702	\$ 12,178,185
23 Deduct Missouri Income Tax	2,135,585	1,869,588	1,887,239	1,913,715
24 City Taxable Income	25,493,667	22,318,314	22,529,020	22,845,079
25 Total City Tax	\$ 254,937	\$ 223,183	\$ 225,290	\$ 228,451
Summary of Provision for Income Tax				
26 Federal Income Tax	\$ 13,590,086	\$ 11,897,379	\$ 12,009,702	\$ 12,178,185
27 Missouri Income Tax	2,135,585	1,869,588	1,887,239	1,913,715
28 City Income Tax	254,937	223,183	225,290	228,451
29 Total	\$ 15,980,608	\$ 13,990,150	\$ 14,122,231	\$ 14,320,351
Deferred Income Taxes				
30 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
31 Deferred Repair Allowance	0	0	0	0
32 Deferred Tax Depreciation	16,991,041	16,991,041	16,991,041	16,991,041
33 Amort of Deferred Tax Depreciation	0	0	0	0
34 Amort of Repair Allowance	0	0	0	0
35 Amort of Deferred ITC	0	0	0	0
36 Deferred Unbilled	0	0	0	0
37 Total	\$ 16,991,041	\$ 16,991,041	\$ 16,991,041	\$ 16,991,041

38 Total Income Tax	\$ 32,971,649	\$ 30,981,191	\$ 31,113,272	\$ 31,311,392
