

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: ER-2006-0314
Date Prepared: November 7, 2006

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

FILED²

NOV 17 2006

STAFF ACCOUNTING SCHEDULES

Missouri Public
Service Commission

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2006-0314

*Jefferson City, Missouri
November 2006*

Staff Exhibit No. 162
Case No(s). ER-2006-0314
Date 11/16/06 Rptr NU

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Revenue Requirement

Line	7.85%	7.88%	7.90%
	Return	Return	Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$1,250,250,731	\$1,250,250,731	\$1,250,250,731
2 Rate of Return	7.85%	7.88%	7.90%

3 Net Operating Income Requirement	\$ 98,144,682	\$ 98,519,758	\$ 98,769,808
4 Net Income Available (Sch 9)	\$ 76,820,102	\$ 76,820,102	\$ 76,820,102

5 Additional NOIBT Needed	\$ 21,324,580	\$ 21,699,656	\$ 21,949,706
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 42,513,975	\$ 42,751,465	\$ 42,909,792
8 Test Year Current Income Tax	\$ 29,011,722	\$ 29,011,722	\$ 29,011,722

9 Additional Current Tax Required	\$ 13,502,253	\$ 13,739,743	\$ 13,898,070
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	\$ 13,502,253	\$ 13,739,743	\$ 13,898,070

14 Gross Revenue Requirement	\$ 34,826,833	\$ 35,439,399	\$ 35,847,776

Kansas City Power and Light Company
Case No. ER-2006-0314

Weighted Cost of Capital as of September 30, 2006
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	53.69%	-----	5.00%	5.03%	5.06%
Preferred Stock	1.53% **	4.29% **	0.07%	0.07%	0.07%
Long-Term Debt	44.79% **	6.21% **	2.78%	2.78%	2.78%
Short-Term Debt	0.00%				
Total	<u>100.00%</u>		<u>7.85%</u>	<u>7.88%</u>	<u>7.90%</u>

Notes:

See Schedule 9 for the Capital Structure Ratios.

Embedded Cost of Long-Term Debt and Embedded Cost of Preferred Stock Taken from Response to DR 0178.1.

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)		\$2,811,400,163
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)		\$1,291,777,159

3 Net Plant in Service		\$1,519,623,004
Add to Net Plant in Service		
4 Cash Working Capital (Sch 8)	\$	(28,436,053)
5 Materials and Supplies-Exempt		30,892,817
6 Prepayments		5,869,318
7 Prepaid Pension Asset EO-2005-0329		16,012,039
8 Reg Asset Excess Act FAS 87 vs Rate		15,217,041
9 Reg Asset Demand Side Management		1,264,594
10 Fuel Inventory - Coal		15,318,005
11 Fuel Inventory - Oil		3,770,812
12 Fuel Inventory Lime/Limestone		75,309
13 Nuclear Fuel		16,203,535
Subtract from Net Plant		
14 Federal Tax Offset 4.2250 %	\$	1,527,522
15 State Tax Offset 11.0880 %		629,954
16 City Tax Offset 0.0000 %		0
17 Interest Expense Offset 17.9380 %		6,234,705
18 Customer Deposits		5,445,190
19 Contribution in Aid of Construction		212,471
20 Deferred Income Taxes-Depreciation		297,854,913
21 Amort Depr EO-94-199 in Reserve		0
22 Reg Liab Emission Allowance Sales		33,654,935

23 Total Rate Base		\$1,250,250,731
		=====

Kansas City Power & Light Co.

Case: ER-06-314U

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	53.9790	\$ 0	\$ 38,965
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Miscellaneous Intangible Plant	1,559,994	0	53.9790	0	842,069
4	303.200	Misc Intangible Plt - 5yr Software	36,875,677	0	53.9790	0	19,905,122
5	303.030	Misc Intangible Plt-10yr Software	49,520,894	0	53.9790	0	26,730,883
6	303.050	Misc Intang Plt-WC 5yr Software	8,448,479	0	53.9790	0	4,560,404
7		Total	\$ 96,500,167	\$ 0		\$ 0	\$ 52,100,380
Production-Stm-Hawthorn Unit 5							
8	310.000	Land & Land Rights	\$ 807,281	\$ 0	53.4600	\$ 0	\$ 431,572
9	311.000	Structures & Improvements	22,733,333	0	53.4600	0 P-1	12,153,240
10	311.020	Structures - H 5 Rebuild	8,923,285	(405,160)	53.4600	0 P-2	4,553,790
11	312.000	Boiler Plant Equipment	43,082,216	0	53.4600	0 P-3	23,031,753
12	312.010	Stm Pr-Boiler-Unit Train-Elect	12,221,425	0	53.4600	0	6,533,574
13	312.020	Boiler AQC Equip - Electric	244,814	0	53.4600	0 P-4	130,878
14	312.030	Boiler Plant - H5 Rebuild	235,695,777	(10,701,728)	53.4600	0 P-5	120,281,819
15	314.000	Turbogenerator Units	72,674,595	0	53.4600	0 P-6	38,851,838
16	315.000	Accessory Electric Equipment	4,717,563	0	53.4600	0 P-7	2,522,009
17	315.010	Accessory Equip - H5 Rebuild	39,557,041	(1,797,517)	53.4600	0 P-8	20,186,242
18	316.000	Miscellaneous Power Plant Equipment	7,225,083	0	53.4600	0 P-9	3,862,529
19	316.010	Miscellaneous Equip - H5 Rebuild	2,305,286	(104,671)	53.4600	0 P-10	1,176,449
20		Total	\$ 450,187,699	\$ (13,009,076)		\$ 0	\$ 233,715,693
Production-Stm-Iatan I							
21	310.000	Land	\$ 3,713,446	\$ 0	53.4600	\$ 0	\$ 1,985,208
22	311.000	Structures & Improvements	20,970,594	0	53.4600	0	11,210,880
23	312.000	Boiler Plant Equip - Electric	159,979,588	0	53.4600	0	85,525,088
24	312.010	Stm Pr-Boiler-Unit Train-Elect	1,770,320	0	53.4600	0	946,413
25	314.000	Turbogenerators - Electric	42,948,993	0	53.4600	0	22,960,532
26	315.000	Accessory Equipment - Electric	27,604,804	0	53.4600	0	14,757,528
27	316.000	Misc Plant Equipment - Electric	4,269,131	0	53.4600	0	2,282,277
28		Total	\$ 261,256,876	\$ 0		\$ 0	\$ 139,667,926

Kansas City Power & Light Co.

Case: ER-06-314U

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							
29	310.000	Land	\$ 2,687,422	\$ 0	53.4600	\$ 0	\$ 1,436,696
30	311.000	Structures & Improvements	22,472,528	0	53.4600	0	12,013,813
31	312.000	Boiler Plant Equipment - Electric	190,872,935	0	53.4600	0	102,040,671
32	312.010	Boiler Plt - Unit Train Electric	585,675	0	53.4600	0	313,102
33	312.002	Boiler Plant AQC Equipment - Elect	33,435,198	0	53.4600	0	17,874,457
34	314.000	Turbogenerator Plant - Electric	58,211,723	0	53.4600	0	31,119,987
35	315.000	Accessory Equipment - Electric	27,034,301	0	53.4600	0	14,452,537
36	315.200	Accessory Equipment - Electric	0	0	53.4600	0	0
37	316.000	Miscle Plat Equipment - Electric	4,731,693	0	53.4600	0	2,529,563
38	Total		\$ 340,031,475	\$ 0		\$ 0	\$ 181,780,826
Production Stm-Montrose 1, 2 & 3							
39	310.000	Land	\$ 1,406,842	\$ 0	53.4600	\$ 0	\$ 752,098
40	311.000	Structures - Electric	14,897,061	0	53.4600	0	7,963,969
41	312.000	Boiler Plant Equipment - Electric	110,591,043	0	53.4600	0	59,121,972
42	312.010	Stm Pr-Boiler-Unit Train-Elect	8,919,886	0	53.4600	0	4,768,571
43	314.000	Turbogenerators - Electric	38,301,518	0	53.4600	0	20,475,992
44	315.000	Accessory Equipment - Electric	16,597,938	0	53.4600	0	8,873,258
45	316.000	Misc1 Plant Equipment - Electric	3,812,299	0	53.4600	0	2,038,055
46	Total		\$ 194,526,587	\$ 0		\$ 0	\$ 103,993,915
Production-Hawthorn 6 Combined Cycl							
47	311.000	Structures - H6	\$ 2,970	\$ 0	53.4600	\$ 0	\$ 1,588
48	315.000	Accessory Equip - H6	216,011	0	53.4600	0	115,479
49	341.000	Other Prod - Structures H6	154,046	0	53.4600	0	82,353
50	342.000	Pther Prod - Fuel Holders	1,068,454	0	53.4600	0	571,196
51	344.000	Other Production - Generators H6	40,951,064	0	53.4600	0	21,892,439
52	345.000	Other Prod - Accessory Equip - H6	1,371,550	0	53.4600	0	733,231
53	Total		\$ 43,764,095	\$ 0		\$ 0	\$ 23,396,286

Kansas City Power & Light Co.
Case: ER-06-314U
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-Hawthorn 9 Combined Cycl							
54	311.000	Structures & Improv - H9	\$ 3,270,788	\$ 0	53.4600	\$ 0	\$ 1,748,563
55	312.000	Boile Plant Equip - H9	41,349,791	0	53.4600	0	22,105,598
56	314.000	Turbogenerators - H9	15,863,928	0	53.4600	0	8,480,856
57	315.000	Accessory Equipment - H9	12,565,328	0	53.4600	0	6,717,424
58	316.000	Miscl Pwr Plt Equip - H9	228,422	0	53.4600	0	122,114
59		Total	\$ 73,278,257	\$ 0		\$ 0	\$ 39,174,555
Production-Northeast Station							
60	315.000	Accessory Equip - NE	\$ 90,755	\$ 0	53.4600	\$ 0	\$ 48,518
61	316.000	Miscl Plant Equip - NE	16,955	0	53.4600	0	9,064
62	340.000	Other Production - Land NE	136,550	0	53.4600	0	73,000
63	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.4600	0	686,118
64	344.000	Other Prod - Generators NE	38,744,771	0	53.4600	0	20,712,955
65	345.000	Other Prod - Accessory Equip - NE	5,137,094	0	53.4600	0	2,746,290
66		Total	\$ 45,409,549	\$ 0		\$ 0	\$ 24,275,945
Other Prod Hawthorn Units 7 & 8							
67	311.000	Structures - H7&8	\$ 13,250	\$ 0	53.4600	\$ 0	\$ 7,083
68	341.000	Other Prod - Structures - H7&8	763,408	0	53.4600	0	408,118
69	342.000	Other Prod - Fuel Holders H7&8	3,435,764	0	53.4600	0	1,836,759
70	344.000	Other Prod - Generators - H7&8	46,063,662	0	53.4600	0	24,625,634
71	345.000	Other Prod - Access Equip - H7&8	2,094,772	0	53.4600	0	1,119,865
72		Total	\$ 52,370,856	\$ 0		\$ 0	\$ 27,997,459
Prod Other-West Gardner 1, 2, 3 & 4							
73	316.000	Miscl Plant Equip - Electric	\$ 3,642	\$ 0	53.4600	\$ 0	\$ 1,947
74	340.000	Other Prod - Land	177,836	0	53.4600	0	95,071
75	340.010	Lant Rights-Gas Line West Garner	93,269	0	53.4600	0	49,862
76	341.000	Other Prod - Structures WG	2,072,122	0	53.4600	0	1,107,756
77	342.000	Other Prod - Fuel Holders WG	2,986,583	0	53.4600	0	1,596,627
78	344.000	Other Prod - Generators WG	109,347,040	0	53.4600	0	58,456,928
79	345.000	Other Prod - Access Equip - WG	4,226,773	0	53.4600	0	2,259,633
80		Total	\$ 118,907,265	\$ 0		\$ 0	\$ 63,567,824

Kansas City Power & Light Co.

Case: ER-06-314U

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							
81	340.000	Other Prod - Land M/Os	\$ 694,545	\$ 0	53.4600	\$ 0	\$ 371,304
82	341.000	Other Prod - Structures M/Os	1,496,067	0	53.4600	0	799,797
83	342.000	Other Prod - Fuel Holders M/Os	1,992,551	0	53.4600	0	1,065,218
84	344.000	Other Prod - Generators M/Os	26,192,196	0	53.4600	0	14,002,348
85	345.000	Other Prod - Accessory Equip - M/Os	1,112,901	0	53.4600	0	594,957
86	Total		\$ 31,488,260	\$ 0		\$ 0	\$ 16,833,624
Prod Plt-Nuclear-Wolf Creek							
87	320.000	Land & Land Rights	\$ 3,411,585	\$ 0	53.4600	\$ 0	\$ 1,823,833
88	321.000	Structures & Improvements	398,999,574	0	53.4600	0	213,305,172
89	321.010	Structures MO Gr Up AFC Ele	19,168,175	0	100.0000	0	19,168,175
90	322.000	Reactor Plant Equipment	635,470,372	0	53.4600	0	339,722,461
91	322.010	Reactor - MO Gr Up AFDC	49,352,874	0	100.0000	0	49,352,874
92	323.000	Turbogenerator Units	165,896,036	0	53.4600	0	88,688,021
93	323.010	Turbogenerator MO GR Up AFDC	5,851,539	0	100.0000	0	5,851,539
94	324.000	Accessory Electric Equipment	132,569,388	0	53.4600	0	70,871,595
95	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	0	100.0000	0	6,544,224
96	325.000	Miscellaneous Power Plant Equipment	69,241,442	0	53.4600	0	37,016,475
97	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,059	0	100.0000	0	1,164,059
98	328.000	Disallow - Mo Gr Up AFDC	(8,478,189)	0	100.0000	0	(8,478,189)
99	328.010	MPSC Disallow - 100%	(136,513,150)	0	53.4600	0	(72,979,930)
100	Total		\$1,342,677,929	\$ 0		\$ 0	\$ 752,050,309
Production Plant - Wind Generation							
101	341.000	Structures & Improvements	\$ 309,798	\$ 0	53.4600	\$ 0	\$ 165,618
102	344.000	Other Prod-Generators-Elect	159,210,672	(972,151)	53.4600	0	P-11 84,594,313
103	345.000	Accessory Electric Equipment	0	0	53.4600	0	0
104	Total		\$ 159,520,470	\$ (972,151)		\$ 0	\$ 84,759,931

Kansas City Power & Light Co.

Case: ER-06-314U

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							
105	310.000	Land and Land Rights	\$ 148,900	\$ 0	53.4600	\$ 0	\$ 79,602
106	311.000	Structures & Improvements	1,118,606	0	53.4600	0	598,007
107	311.010	Structures & Improvements	245,144	0	53.4600	0	131,054
108	312.000	Boiler Plant Equipment	631,277	0	53.4600	0	337,481
109	315.000	Turbogenerator Units	44,546	0	53.4600	0	23,814
110	316.000	Miscellaneous Equipment	3,739,219	0	53.4600	0	1,998,986
111		Total	\$ 5,927,692	\$ 0		\$ 0	\$ 3,168,944
Transmission Plant							
112	350.000	Land	\$ 1,578,767	\$ 0	53.4600	\$ 0	\$ 844,009
113	350.010	Land Rights	22,908,109	0	53.4600	0	12,246,675
114	350.020	Land Rights - Wolf Creek	355	0	53.4600	0	190
115	352.000	Structures & Improvements	4,148,817	0	53.4600	0	2,217,958
116	352.010	Structures & Improv - Wolf Creek	250,476	0	53.4600	0	133,904
117	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	0	100.0000	0	15,694
118	353.000	Station Equipment	117,631,567	0	53.4600	0	62,885,836
119	353.010	Station Equip - Wolf Creek	9,717,857	0	53.4600	0	5,195,166
120	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	0	100.0000	0	558,231
121	353.030	Station Equip - Communications	6,297,594	0	53.4600	0	3,366,694
122	354.000	Towers & Fixtures	4,029,692	0	53.4600	0	2,154,273
123	355.000	Poles & Fixtures	96,536,689	0	53.4600	0	51,608,514
124	355.010	Poles & Fixtures - Wolf Creek	58,255	0	53.4600	0	31,143
125	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	0	100.0000	0	3,506
126	356.000	Overhead Conductors & Devices	76,384,061	0	53.4600	0	40,834,919
127	356.010	Ovrhd Cond & Dev - Wolf Creek	39,418	0	53.4600	0	21,073
128	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0	100.0000	0	2,552
129	357.000	Underground Conduit	3,080,287	0	53.4600	0	1,646,721
130	358.000	Underground Conductors & Devices	2,822,718	0	53.4600	0	1,509,025
131		Total	\$ 346,064,645	\$ 0		\$ 0	\$ 185,276,083

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Total Plant in Service

Line		Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Distribution Plant						
132	360.000 Land	\$ 7,941,883	\$ 0	45.4074	\$ 0	\$ 3,606,203
133	360.010 Land Rights	15,395,988	0	59.2017	0	9,114,687
134	361.000 Structures & Improvements	10,190,411	0	50.8621	0	5,183,057
135	362.000 Station Equipment	141,387,391	0	57.3875	0	81,138,689
136	362.030 Station Equip - Communications	3,446,289	0	52.5651	0	1,811,545
137	364.000 Poles, Towers & Fixtures	217,793,275	0	54.0095	0	117,629,059
138	365.000 Overhead Conductors & Devices	178,568,166	0	55.6200	0	99,319,614
139	366.000 Underground Conduit	141,835,056	0	53.1195	0	75,342,073
140	367.000 Underground Conductors & Devices	311,570,545	0	50.4985	0	157,338,452
141	368.000 Line Transformers	209,008,095	0	58.1300	0	121,496,406
142	369.000 Services	78,574,149	0	51.5242	0	40,484,702
143	370.000 Meters	83,210,237	0	54.8400	0	45,632,494
144	371.000 Installation On Customers' Premises	9,122,385	0	73.7253	0	6,725,506
145	373.000 Street Lighting & Signal Systems	35,259,691	0	21.0904	0	7,436,410
146	Total	\$1,443,303,561	\$ 0		\$ 0	\$ 772,258,897

Kansas City Power & Light Co.

Case: ER-06-314U

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							
147	389.000	Land & Land Rights	\$ 2,252,136	\$ 0	53.9790	\$ 0	\$ 1,215,680
148	390.000	Structures & Improvements	51,824,829	0	53.9790	0	27,974,524
149	390.010	Struct & Imprv Leasehold (Bonfil)	88,945	0	53.9790	0	48,012
150	390.020	Struct & Imprv-Leasehold (1201 Wal)	1,666,354	0	53.9790	0	899,481
151	390.030	Struct & Imprv-Leasehold (801 Char)	1,668,623	0	53.9790	0	900,706
152	390.040	Struct & Imprv-Leasehold (Marshal)	123,334	0	53.9790	0	66,574
153	391.000	Office Furniture & Equipment	10,203,323	0	53.9790	0	5,507,652
154	391.010	Off Furniture & Equip - Wolf Creek	2,563,588	0	53.9790	0	1,383,799
155	391.020	Off Furniture & Equip - Computer	103,259	0	53.9790	0	55,738
156	392.000	Transportation Equipment	787,985	0	53.9790	0	425,346
157	392.010	Trans Equip - Light Trucks	11,211,665	0	53.9790	0	6,051,945
158	392.000	Trans Equip - Heavy Trucks	15,584,598	0	53.9790	0	8,412,410
159	392.030	Trans Equip - Tractors	545,050	0	53.9790	0	294,213
160	392.040	Trans Equip - Trailers	1,125,524	0	53.9790	0	607,547
161	393.000	Stores Equipment	666,859	0	53.9790	0	359,964
162	394.000	Tools, Shop, & Garage Equipment	3,197,879	0	53.9790	0	1,726,183
163	395.000	Laboratory Equipment	4,770,801	0	53.9790	0	2,575,231
164	396.000	Power Operated Equipment	12,011,520	0	53.9790	0	6,483,698
165	397.000	Communication Equipment	78,176,908	0	53.9790	0	42,199,113
166	397.010	Communications Equip - Wolf Creek	143,390	0	53.9790	0	77,400
167	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	0	53.9790	0	5,009
168	398.000	Miscellaneous Equipment	206,267	0	53.9790	0	111,341
169		Total	\$ 198,932,117	\$ 0		\$ 0	\$ 107,381,566

170		Total Plant In Service	\$5,204,147,500	\$ (13,981,227)		\$ 0	\$2,811,400,163

Kansas City Power & Light Co.
Case: ER-06-314U
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 \$ (405,160)

1. To adjust the plant-in-service balances to refelect Staff's \$ (405,160)
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Boiler Plant - H5 Rebuild P-5 \$ (10,701,728)

1. To adjust the plant-in-service balances to refelect Staff's \$ (10,701,728)
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Accessory Equip - H5 Rebuild P-8 \$ (1,797,517)

1. To adjust the plant-in-service balances to refelect Staff's \$ (1,797,517)
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Miscellaneous Equip - H5 Rebuild P-10 \$ (104,671)

1. To adjust the plant-in-service balances to refelect Staff's \$ (104,671)
recalculation of the AFUDC associated with the rebuild of
Hawthorn 5.
(Williams)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Total Plant

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Other Prod-Generators-Elect	P-11	\$ (972,151)
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1. To adjust the Wind Generation plant to eliminate cost \$ (972,151)
 associated with invoices not received as of Sept. 30, 2006.
 (Elliot)

Accounting Schedule: 5

Williams

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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 38,965	0.0000	\$ 0
2	302.000	Franchises & Consents	22,937	0.0000	0
3	303.000	Miscellaneous Intangible Plant	842,069	0.0000	0
4	303.200	Misc Intangible Plt - 5yr Software	19,905,122	0.0000	0
5	303.030	Misc Intangible Plt-10yr Software	26,730,883	0.0000	0
6	303.050	Misc Intang Plt-WC 5yr Software	4,560,404	0.0000	0
7		Total	\$ 52,100,380		\$ 0
Production-Stm-Hawthorn Unit 5					
8	310.000	Land & Land Rights	\$ 431,572	0.0000	\$ 0
9	311.000	Structures & Improvements	12,153,240	1.8700	227,266
10	311.020	Structures - H 5 Rebuild	4,553,790	1.8700	85,156
11	312.000	Boiler Plant Equipment	23,031,753	2.3500	541,246
12	312.010	Stm Pr-Boiler-Unit Train-Elect	6,533,574	2.3500	153,539
13	312.020	Boiler AQC Equip - Electric	130,878	2.3500	3,076
14	312.030	Boiler Plant - H5 Rebuild	120,281,819	2.3500	2,826,623
15	314.000	Turbogenerator Units	38,851,838	2.3800	924,674
16	315.000	Accessory Electric Equipment	2,522,009	2.2600	56,997
17	315.010	Accessory Equip - H5 Rebuild	20,186,242	2.2600	456,209
18	316.000	Miscellaneous Power Plant Equipment	3,862,529	2.8000	108,151
19	316.010	Miscellaneous Equip - H5 Rebuild	1,176,449	2.8000	32,941
20		Total	\$ 233,715,693		\$ 5,415,878
Production-Stm-Iatan I					
21	310.000	Land	\$ 1,985,208	0.0000	\$ 0
22	311.000	Structures & Improvements	11,210,880	1.8700	209,643
23	312.000	Boiler Plant Equip - Electric	85,525,088	2.3500	2,009,840
24	312.010	Stm Pr-Boiler-Unit Train-Elect	946,413	2.3500	22,241
25	314.000	Turbogenerators - Electric	22,960,532	2.3800	546,461
26	315.000	Accessory Equipment - Electric	14,757,528	2.2600	333,520
27	316.000	Misc Plant Equipment - Electric	2,282,277	2.8000	63,904
28		Total	\$ 139,667,926		\$ 3,185,609

Accounting Schedule: 5-1

Accounting Schedule: 5
Williams
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Kansas City Power & Light Co.
Case: ER-06-314U
12-Months Ended Deember 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production-Stm-Lacygne 1 & 2					
29	310.000	Land	\$ 1,436,696	0.0000	\$ 0
30	311.000	Structures & Improvements	12,013,813	1.8700	224,658
31	312.000	Boiler Plant Equipment - Electric	102,040,671	2.3500	2,397,956
32	312.010	Boiler Plt - Unit Train Electric	313,102	2.3500	7,358
33	312.002	Boiler Plant AQC Equipment - Elect	17,874,457	2.3500	420,050
34	314.000	Turbogenerator Plant - Electric	31,119,987	2.3800	740,656
35	315.000	Accessory Equipment - Electric	14,452,537	2.2600	326,627
36	315.200	Accessory Equipment - Electric	0	2.2600	0
37	316.000	Miscle Plat Equipment - Electric	2,529,563	2.8000	70,828
38		Total	\$ 181,780,826		\$ 4,188,133
Production Stm-Montrose 1, 2 & 3					
39	310.000	Land	\$ 752,098	0.0000	\$ 0
40	311.000	Structures - Electric	7,963,969	1.8700	148,926
41	312.000	Boiler Plant Equipment - Electric	59,121,972	2.3500	1,389,366
42	312.010	Stm Pr-Boiler-Unit Train-Elect	4,768,571	2.3500	112,061
43	314.000	Turbogenerators - Electric	20,475,992	2.3800	487,329
44	315.000	Accessory Equipment - Electric	8,873,258	2.2600	200,536
45	316.000	Miscl Plant Equipment - Electric	2,038,055	2.8000	57,066
46		Total	\$ 103,993,915		\$ 2,395,284
Production-Hawthorn 6 Combined Cycl					
47	311.000	Structures - H6	\$ 1,588	1.8700	\$ 30
48	315.000	Accessory Equip - H6	115,479	2.2600	2,610
49	341.000	Other Prod - Structures H6	82,353	1.7400	1,433
50	342.000	Pther Prod - Fuel Holders	571,196	2.8600	16,336
51	344.000	Other Production - Generators H6	21,892,439	2.9400	643,638
52	345.000	Other Prod - Accessory Equip - H6	733,231	2.8600	20,970
53		Total	\$ 23,396,286		\$ 685,017

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production-Hawthorn 9 Combined Cycl					
54	311.000	Structures & Improv - H9	\$ 1,748,563	1.8700	\$ 32,698
55	312.000	Boile Plant Equip - H9	22,105,598	2.3500	519,482
56	314.000	Turbogenerators - H9	8,480,856	2.3800	201,844
57	315.000	Accessory Equipment - H9	6,717,424	2.2600	151,814
58	316.000	Misc Pwr Plt Equip - H9	122,114	2.8000	3,419
59		Total	\$ 39,174,555		\$ 909,257
Production-Northeast Station					
60	315.000	Accessory Equip - NE	\$ 48,518	2.2600	\$ 1,097
61	316.000	Misc Plant Equip - NE	9,064	2.8000	254
62	340.000	Other Production - Land NE	73,000	0.0000	0
63	342.000	Other Prod - Fuel Holders NE	686,118	2.8600	19,623
64	344.000	Other Prod - Generators NE	20,712,955	2.9400	608,961
65	345.000	Other Prod - Accessory Equip - NE	2,746,290	2.8600	78,544
66		Total	\$ 24,275,945		\$ 708,479
Other Prod Hawthorn Units 7 & 8					
67	311.000	Structures - H7&8	\$ 7,083	1.8700	\$ 132
68	341.000	Other Prod - Structures - H7&8	408,118	1.7400	7,101
69	342.000	Other Prod - Fuel Holders H7&8	1,836,759	2.8600	52,531
70	344.000	Other Prod - Generators - H7&8	24,625,634	2.9400	723,994
71	345.000	Other Prod - Access Equip - H7&8	1,119,865	2.8600	32,028
72		Total	\$ 27,997,459		\$ 815,786
Prod Other-West Gardner 1, 2, 3 & 4					
73	316.000	Misc Plant Equip - Electric	\$ 1,947	2.8000	\$ 55
74	340.000	Other Prod - Land	95,071	0.0000	0
75	340.010	Lant Rights-Gas Line West Garner	49,862	0.0000	0
76	341.000	Other Prod - Structures WG	1,107,756	1.7400	19,275
77	342.000	Other Prod - Fuel Holders WG	1,596,627	2.8600	45,664
78	344.000	Other Prod - Generators WG	58,456,928	2.9400	1,718,634
79	345.000	Other Prod - Access Equip - WG	2,259,633	2.8600	64,626
80		Total	\$ 63,567,824		\$ 1,848,254

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Prod Other-Miami/Osawatomie 1					
81	340.000	Other Prod - Land M/Os	\$ 371,304	0.0000	\$ 0
82	341.000	Other Prod - Structures M/Os	799,797	1.7400	13,916
83	342.000	Other Prod - Fuel Holders M/Os	1,065,218	2.8600	30,465
84	344.000	Other Prod - Generators M/Os	14,002,348	2.9400	411,669
85	345.000	Other Prod - Accessory Equip - M/Os	594,957	2.8600	17,016
86		Total	\$ 16,833,624		\$ 473,066
Prod Plt-Nuclear-Wolf Creek					
87	320.000	Land & Land Rights	\$ 1,823,833	0.0000	\$ 0
88	321.000	Structures & Improvements	213,305,172	1.7500	3,732,841
89	321.010	Structures MO Gr Up AFC Ele	19,168,175	1.7500	335,443
90	322.000	Reactor Plant Equipment	339,722,461	1.7600	5,979,115
91	322.010	Reactor - MO Gr Up AFDC	49,352,874	1.7600	868,611
92	323.000	Turbogenerator Units	88,688,021	1.7000	1,507,696
93	323.010	Turbogenerator Mo GR Up AFDC	5,851,539	1.7000	99,476
94	324.000	Accessory Electric Equipment	70,871,595	1.6800	1,190,643
95	324.010	Accessory Equip - MO Gr Up AFDC	6,544,224	1.6800	109,943
96	325.000	Miscellaneous Power Plant Equipment	37,016,475	1.6500	610,772
97	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,059	1.6500	19,207
98	328.000	Disallow - Mo Gr Up AFDC	(8,478,189)	1.6800	(142,434)
99	328.010	MPSC Disallow - 100%	(72,979,930)	1.6800	(1,226,063)
100		Total	\$ 752,050,309		\$ 13,085,250
Production Plant - Wind Generation					
101	341.000	Structures & Improvements	\$ 165,618	5.0000	\$ 8,281
102	344.000	Other Prod-Generators-Elect	84,594,313	5.0000	4,229,716
103	345.000	Accessory Electric Equipment	0	5.0000	0
104		Total	\$ 84,759,931		\$ 4,237,997

Kansas City Power & Light Co.

Case: ER-06-314U

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					
105	310.000	Land and Land Rights	\$ 79,602	0.0000	\$ 0
106	311.000	Structures & Improvements	598,007	1.8700	11,183
107	311.010	Structures & Improvements	131,054	1.8700	2,451
108	312.000	Boiler Plant Equipment	337,481	2.3500	7,931
109	315.000	Turbogenerator Units	23,814	2.2600	538
110	316.000	Miscellaneous Equipment	1,998,986	2.8000	55,972
111		Total	\$ 3,168,944		\$ 78,075
Transmission Plant					
112	350.000	Land	\$ 844,009	0.0000	\$ 0
113	350.010	Land Rights	12,246,675	0.0000	0
114	350.020	Land Rights - Wolf Creek	190	0.0000	0
115	352.000	Structures & Improvements	2,217,958	1.6900	37,483
116	352.010	Structures & Improv - Wolf Creek	133,904	1.6900	2,263
117	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	1.6900	265
118	353.000	Station Equipment	62,885,836	1.9700	1,238,851
119	353.010	Station Equip - Wolf Creek	5,195,166	1.9700	102,345
120	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	1.9700	10,997
121	353.030	Station Equip - Communications	3,366,694	1.9700	66,324
122	354.000	Towers & Fixtures	2,154,273	1.8200	39,208
123	355.000	Poles & Fixtures	51,608,514	2.2900	1,181,835
124	355.010	Poles & Fixtures - Wolf Creek	31,143	2.2900	713
125	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	2.2900	80
126	356.000	Overhead Conductors & Devices	40,834,919	0.8200	334,846
127	356.010	Ovrhd Cond & Dev - Wolf Creek	21,073	0.8200	173
128	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0.8200	21
129	357.000	Underground Conduit	1,646,721	1.6700	27,500
130	358.000	Underground Conductors & Devices	1,509,025	1.6700	25,201
131		Total	\$ 185,276,083		\$ 3,068,105

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Distribution Plant			
132	360.000	Land	\$ 3,606,203	0.0000	\$ 0
133	360.010	Land Rights	9,114,687	0.0000	0
134	361.000	Structures & Improvements	5,183,057	1.7000	88,112
135	362.000	Station Equipment	81,138,689	1.9100	1,549,749
136	362.030	Station Equip - Communications	1,811,545	1.9100	34,601
137	364.000	Poles, Towers & Fixtures	117,629,059	2.1800	2,564,313
138	365.000	Overhead Conductors & Devices	99,319,614	1.7800	1,767,889
139	366.000	Underground Conduit	75,342,073	1.9500	1,469,170
140	367.000	Underground Conductors & Devices	157,338,452	1.6000	2,517,415
141	368.000	Line Transformers	121,496,406	3.0000	3,644,892
142	369.000	Services	40,484,702	3.9300	1,591,049
143	370.000	Meters	45,632,494	1.7700	807,695
144	371.000	Installation On Customers' Premises	6,725,506	4.2800	287,852
145	373.000	Street Lighting & Signal Systems	7,436,410	5.0000	371,821
146		Total	\$ 772,258,897		\$ 16,694,558

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
147	389.000	Land & Land Rights	\$ 1,215,680	0.0000	\$ 0
148	390.000	Structures & Improvements	27,974,524	1.7000	475,567
149	390.010	Struct & Imprv Leasehold (Bonfil)	48,012	1.7000	816
150	390.020	Struct & Imprv-Leasehold (1201 Wal)	899,481	1.7000	15,291
151	390.030	Struct & Imprv-Leasehold (801 Char)	900,706	1.7000	15,312
152	390.040	Struct & Imprv-Leasehold (Marshal)	66,574	1.7000	1,132
153	391.000	Office Furniture & Equipment	5,507,652	3.4500	190,014
154	391.010	Off Furniture & Equip - Wolf Creek	1,383,799	3.4500	47,741
155	391.020	Off Furniture & Equip - Computer	55,738	3.4500	1,923
156	392.000	Transportation Equipment	425,346	7.7500	32,964
157	392.010	Trans Equip - Light Trucks	6,051,945	7.7500	469,026
158	392.000	Trans Equip - Heavy Trucks	8,412,410	7.7500	651,962
159	392.030	Trans Equip - Tractors	294,213	7.7500	22,802
160	392.040	Trans Equip - Trailers	607,547	7.7500	47,085
161	393.000	Stores Equipment	359,964	3.3300	11,987
162	394.000	Tools, Shop, & Garage Equipment	1,726,183	2.4500	42,291
163	395.000	Laboratory Equipment	2,575,231	3.2600	83,953
164	396.000	Power Operated Equipment	6,483,698	6.0300	390,967
165	397.000	Communication Equipment	42,199,113	3.3300	1,405,230
166	397.010	Communications Equip - Wolf Creek	77,400	3.3300	2,577
167	397.020	Comm Equip-Wlf Crk Mo Grs Up	5,009	3.3300	167
168	398.000	Miscellaneous Equipment	111,341	4.5000	5,010
169		Total	\$ 107,381,566		\$ 3,913,817
170		Total Depreciation Expense	\$2,811,400,163		\$ 61,702,565

Kansas City Power & Light Co.
Case: ER-06-314U
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	\$ 125,776	\$ 0	53.9790	\$ 0	\$ 67,893
2	303.020	Misc Intang Plt - 5 yr Software	28,952,578	0	53.9790	0	15,628,312
3	303.030	Misc Intang Plt - 10 yr Software	37,278,699	0	53.9790	0	20,122,669
4	303.050	Misc Int Plt-Wlf Crk 5 yr Software	7,916,688	0	53.9790	0	4,273,349
5		Total	\$ 74,273,741	\$ 0		\$ 0	\$ 40,092,223
Prod Steam - Hawthorn 5							
6	311.000	Structures & Improvements	\$ 7,675,034	\$ 0	53.4600	\$ 0	\$ 4,103,073
7	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,096,947	(25,270)	53.4600	0 R-1	3,780,519
8	312.000	Boiler Plant Equipment	(1,982,522)	0	53.4600	0	(1,059,856)
9	312.010	Stm Pr-Boiler-Unit Train-Elect	73,712	0	53.4600	0	39,406
10	312.020	Stm Pr-Boiler AQC Equip	16,510	0	53.4600	0	8,826
11	312.030	Boiler Hawthorn 5 Rebuild	172,889,112	(1,009,954)	53.4600	0 R-2	91,886,598
12	314.000	Turbogenerator Units	19,186,485	0	53.4600	0	10,257,095
13	315.000	Accessory Electric Equipment	(4,533,599)	0	53.4600	0	(2,423,662)
14	315.010	Access Hawthorn 5 Rebuild	31,486,549	(111,795)	53.4600	0 R-3	16,772,943
15	316.000	Miscellaneous Power Plant Equipment	3,369,363	0	53.4600	0	1,801,261
16	316.010	Misc Eqp Hawth 5 Rebuild	1,679,222	(6,581)	53.4600	0 R-4	894,194
17		Total	\$ 236,956,813	\$ (1,153,600)		\$ 0	\$ 126,060,397
Prod Steam - Iatan I							
18	311.000	Structures & Imprvements	\$ 13,230,486	\$ 0	53.4600	\$ 0	\$ 7,073,018
19	312.000	Boiler Plt Equip - Electric	130,000,768	0	53.4600	0	69,498,411
20	312.010	Stm Pr-Boiler-Unit Train-Elect	10,677	0	53.4600	0	5,708
21	314.000	Turbogenerators - Electric	30,332,223	0	53.4600	0	16,215,606
22	315.000	Accessory Equip - Electric	10,405,035	0	53.4600	0	5,562,532
23	316.000	Misc Pwr Plt Equipment - Electric	2,436,760	0	53.4600	0	1,302,692
24		Total	\$ 186,415,949	\$ 0		\$ 0	\$ 99,657,967

Accounting Schedule: 6
Williams
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Kansas City Power & Light Co.
Case: ER-06-314U
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 Stm - LaCygne 1 & 2							
25	311.000	Structures & Improvements	\$ 12,773,216	\$ 0	53.4600	\$ 0	\$ 6,828,561
26	312.000	Boiler Plt Equipment - Electric	132,087,117	0	53.4600	0	70,613,773
27	312.010	Boiler Plt - Unit Train - Electric	25,640	0	53.4600	0	13,707
28	312.020	Boiler Plt - AQC Equip - Electric	52,221,761	0	53.4600	0	27,917,753
29	314.000	Turbogenerator - Electric	28,636,887	0	53.4600	0	15,309,280
30	315.000	Accessory Equip - Electric	11,968,025	0	53.4600	0	6,398,106
31	315.020	Accessory Equipment - Electric	0	0	53.4600	0	0
32	316.000	Misc1 Pwr Plt Equip - Electric	2,322,429	0	53.4600	0	1,241,571
33	Total		\$ 240,035,075	\$ 0		\$ 0	\$ 128,322,751
Prod Steam - Montrose 1, 2 & 3							
34	311.000	Structures & Improvements	\$ 6,863,233	\$ 0	53.4600	\$ 0	\$ 3,669,084
35	312.000	Boiler Plt Equipment - Electric	63,197,239	0	53.4600	0	33,785,244
36	312.010	Stm Pr-Boiler-Unit Train-Elect	53,799	0	53.4600	0	28,761
37	314.000	Turbogenerator - Electric	18,892,834	0	53.4600	0	10,100,109
38	315.000	Accessory Equipment - Electric	6,209,455	0	53.4600	0	3,319,575
39	316.000	Misc1 Pwr Plnt Equip - Electric	1,627,713	0	53.4600	0	870,175
40	Total		\$ 96,844,273	\$ 0		\$ 0	\$ 51,772,948
Prod Stm/Other-Hawthorn 6 Comb Cycl							
41	311.000	Structures & Improvements	\$ 290	\$ 0	53.4600	\$ 0	\$ 155
42	315.000	Accessory Equipment - Electric	14,334	0	53.4600	0	7,663
43	341.000	Other Structures & Improvement	14,419	0	53.4600	0	7,708
44	342.000	Other - Fuel Holders - Electric	188,073	0	53.4600	0	100,544
45	344.000	Other - Generation - Electric	7,195,211	0	53.4600	0	3,846,560
46	345.000	Other Accessory Equipment - Electri	323,882	0	53.4600	0	173,147
47	Total		\$ 7,736,209	\$ 0		\$ 0	\$ 4,135,777
Prod Stm/Other-Hawthorn 9 Comb Cycl							
48	311.000	Stm - Structures & Improvements	\$ 426,437	\$ 0	53.4600	\$ 0	\$ 227,973
49	312.000	Stm Boiler Equipment - Electric	11,128,822	0	53.4600	0	5,949,468
50	314.000	Stm - Turbogenerator - Electric	3,404,478	0	53.4600	0	1,820,034
51	315.000	Stm Accessory Equip - Elect	2,148,972	0	53.4600	0	1,148,840
52	316.000	Misc1 Pwr Plt Equip - Electric	31,985	0	53.4600	0	17,099
53	Total		\$ 17,140,694	\$ 0		\$ 0	\$ 9,163,414

Accounting Schedule: 6

Williams

14:07 11/06/2006

Kansas City Power & Light Co.

Case: ER-06-314U

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)
Prrod Other - Northeast Station							
54	315.000	Accessory Equipment - Electric	\$ 1,059	\$ 0	53.4600	\$ 0	\$ 566
55	316.000	Misc Pwr Plnt Equipment	2,366	0	53.4600	0	1,265
56	342.000	Other - Fuel Holders	803,745	0	53.4600	0	429,682
57	344.000	Other - Generators - Electric	30,162,275	0	53.4600	0	16,124,752
58	345.000	Other - Accessory Equipment - Elect	4,928,627	0	53.4600	0	2,634,844
59	Total		\$ 35,898,072	\$ 0		\$ 0	\$ 19,191,109
Prod Other - Hawthorn 7 & 8							
60	311.000	Stm - Structures & Improvements	\$ 1,900	\$ 0	53.4600	\$ 0	\$ 1,016
61	341.000	Other Structures & Improvements	82,987	0	53.4600	0	44,365
62	342.000	Other - Fuel Holders - Electric	697,687	0	53.4600	0	372,983
63	344.000	Other - Generators	10,902,836	0	53.4600	0	5,828,657
64	345.000	Other - Accessory Equipment	592,740	0	53.4600	0	316,879
65	Total		\$ 12,278,152	\$ 0		\$ 0	\$ 6,563,900
Prod Other - West Gardner 1,2,3&4							
66	316.000	Stm - Misc Pwr Plnt Equipment	\$ 29	\$ 0	53.4600	\$ 0	\$ 16
67	340.010	Land Rights-Gas Line West Gardner	3,723	0	53.4600	0	1,990
68	341.000	Other - Structures & Improvements	126,976	0	53.4600	0	67,881
69	342.000	Other - Fuel Holders	344,160	0	53.4600	0	183,988
70	344.000	Other - Generators	13,873,084	0	53.4600	0	7,416,551
71	345.000	Other - Accessory Equipment	603,652	0	53.4600	0	322,712
72	Total		\$ 14,951,624	\$ 0		\$ 0	\$ 7,993,138
Prod Other - Miami/Osawatomie 1							
73	341.000	Other - Structures & Improvements	\$ 91,562	\$ 0	53.4600	\$ 0	\$ 48,949
74	342.000	Other - Fuel Holders	229,612	0	53.4600	0	122,751
75	344.000	Other - Generators	3,321,959	0	53.4600	0	1,775,919
76	345.000	Other - Accessory Equipment	158,941	0	53.4600	0	84,970
77	Total		\$ 3,802,074	\$ 0		\$ 0	\$ 2,032,589

Kansas City Power & Light Co.

Case: ER-06-314U

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 Nuclear - Wolf Creek							
78	321.000	Structures & Improvements	\$ 211,137,790	\$ 0	53.4600	\$ 0	\$ 112,874,263
79	321.010	Strct&Imprv Mo Grs UP AQC	9,781,200	0	100.0000	0	9,781,200
80	322.000	Reactor Plant Equipment	323,618,341	0	53.4600	0	173,006,365
81	322.005	Rctor Plt Equip-60/40 Depr MO	12,016,664	0	100.0000	0	12,016,664
82	322.010	Reactor - Mo Grs UP AFDC	26,003,113	0	100.0000	0	26,003,113
83	322.020	Nuclear Prd - Mo Jurisdictional	9,476,983	0	100.0000	0	9,476,983
84	323.000	Turbogenerator Units	100,169,208	0	53.4600	0	53,550,459
85	323.010	Turbo/Gen - Mo Grs Up AFDC	4,791,517	0	100.0000	0	4,791,517
86	324.000	Accessory Equipment	61,386,416	0	53.4600	0	32,817,178
87	324.010	Access Equip - Mo Grs Up AFDC	3,103,028	0	100.0000	0	3,103,028
88	325.000	Misc1 Pwr Plant Equipment	15,501,143	0	53.4600	0	8,286,911
89	325.010	Misc1 Pwr Equip - Mo Grs Up AFDC	463,130	0	100.0000	0	463,130
90	328.000	Disallowance - MO Grs Up AFDC	(4,635,439)	0	100.0000	0	(4,635,439)
91	328.010	MPSC Disallowance - 100%	(65,155,710)	0	54.0920	0	(35,244,027)
92	328.020	Mo Disallowance - Not Mo Juris	0	0	0.0000	0	0
93	328.030	KCC Disallowance - 100%	0	0	0.0000	0	0
94	328.040	KCC Disallowance - Not Ks Juris	0	0	0.0000	0	0
95	328.050	Not State Specific 1988 Reserve	(10,540,218)	0	53.4600	0	(5,634,801)
96		Est Salvage & Rmoval Not Classified	11,945	0	54.0920	0	6,461
97		Total	\$ 697,129,111	\$ 0		\$ 0	\$ 400,663,005
Prod Other - Wind Generation							
98	341.000	Structures & Improvements	\$ 0	\$ 0	53.4600	\$ 0	\$ 0
99	344.000	Other Prod-Generators-Elect	751,474	0	53.4600	0	401,738
100	345.000	Accessory Equipment	0	0	53.4600	0	0
101		Total	\$ 751,474	\$ 0		\$ 0	\$ 401,738
Production Non-Unit Facilities							
102	311.000	Structures & Improvements	\$ 456,782	\$ 0	53.4600	\$ 0	\$ 244,196
103	311.010	Structures & Improvements	122,273	0	53.4600	0	65,367
104	312.000	Boiler Plant Equipment	447,061	0	53.4600	0	238,999
105	314.000	Turbogenerators - Electric	0	0	53.4600	0	0
106	315.000	Accessory Equipment	13,717	0	53.4600	0	7,333
107	316.000	Misc1. Plant Equipment	708,442	0	53.4600	0	378,733
108		EST. Salvage & Removal Not Classed	(3,253,235)	0	53.4600	0	(1,739,179)
109		Total	\$ (1,504,960)	\$ 0		\$ 0	\$ (804,551)

Kansas City Power & Light Co.

Case: ER-06-314U

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)
Transmission Plant							
110	350.010	Land & Land Rights	\$ 6,019,560	\$ 0	53.4600	\$ 0	\$ 3,218,057
111	350.020	Land Rights - Wolf Creek	82	0	53.4600	0	44
112	352.000	Structures & Improvements	1,157,985	0	53.4600	0	619,059
113	352.010	Struct & Imprv - Wolf Creek	51,973	0	53.4600	0	27,785
114	352.020	Struct & Imprv - Wlf Crk Mo Grs Up	3,118	0	100.0000	0	3,118
115	353.000	Station Equipment	39,499,698	0	53.4600	0	21,116,539
116	353.010	Station Equip - Wolf Creek	4,670,186	0	53.4600	0	2,496,681
117	353.020	Station Equip - Wlf Crk MO Grs Up	282,256	0	100.0000	0	282,256
118	353.030	Station Equip - Communications	169,927	0	53.4600	0	90,843
119	354.000	Towers & Fixtures	3,216,644	0	53.4600	0	1,719,618
120	355.000	Poles & Fixtures	43,180,785	0	53.4600	0	23,084,448
121	355.010	Poles & Fixtures - Wolf Creek	36,880	0	53.4600	0	19,716
122	355.020	Oles & Fixt - Wlf Crk Mo Grs Up	2,560	0	100.0000	0	2,560
123	356.000	Overhead Conductors & Devices	35,767,979	0	53.4600	0	19,121,562
124	356.010	Ovrhd Conduct & Devices - Wlf Crk	17,016	0	53.4600	0	9,097
125	356.020	Ovrhd Condt&Dev-Wlf Crk Mo Grs Up	995	0	100.0000	0	995
126	357.000	Underground Conduit	1,658,885	0	53.4600	0	886,840
127	358.000	Underground Conductors & Devices	2,095,360	0	53.4600	0	1,120,179
128		Est Salvage & Removal Not Classifie	215,036	0	53.4600	0	114,958
129		Total	\$ 138,046,925	\$ 0		\$ 0	\$ 73,934,355
Distribution Plant							
130	360.000	Land & Land Rights	\$ 4,935,668	\$ 0	54.4716	\$ 0	\$ 2,688,537
131	361.000	Structures & Improvements	4,506,258	0	50.8621	0	2,291,977
132	362.000	Station Equipment	48,001,593	0	57.3875	0	27,546,914
133	362.030	Station Equip - Communications	994,282	0	52.5651	0	522,645
134	364.000	Poles, Towers & Fixtures	111,226,504	0	54.0095	0	60,072,879
135	365.000	Overhead Conductors & Devices	48,675,857	0	55.6200	0	27,073,512
136	366.000	Underground Conduit	23,986,411	0	53.1195	0	12,741,462
137	367.000	Underground Conductors & Devices	57,441,589	0	50.4985	0	29,007,141
138	368.000	Line Transformers	84,940,926	0	58.1300	0	49,376,160
139	369.000	Services	36,565,117	0	51.5242	0	18,839,884
140	370.000	Meters	47,594,080	0	54.8400	0	26,100,593
141	371.000	Installation On Customers' Premises	8,597,248	0	73.7253	0	6,338,347
142	373.000	Street Lighting & Signal Systems	7,516,822	0	21.0904	0	1,585,328
143		Est Slavage & Removal not Classifie	(2,955,101)	0	53.7699	0	(1,588,955)
144		Total	\$ 482,027,254	\$ 0		\$ 0	\$ 262,596,424

Kansas City Power & Light Co.

Case: ER-06-314U

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)
General Plant							
145	390.000	Structures & Improvements	\$ 16,564,811	\$	0	53.9790	\$ 8,941,519
146	390.010	Struct & Improv-Leasehold (Bonfil)	84,110		0	53.9790	45,402
147	390.020	Struct & Imprv Leasehold (1201 Wal)	1,492,820		0	53.9790	805,809
148	390.030	Struct & Imprv-Leasehold (801 Char)	1,094,897		0	53.9790	591,014
149	390.040	Struct & Imprv-Leasehold (Marshall)	123,334		0	53.9790	66,574
150	391.000	Office Furniture & Equipment	5,698,974		0	53.9790	3,076,249
151	391.010	Off Furniture & Equip - Wlf Crk	791,002		0	53.9790	426,975
152	391.020	Off Furn & Equip - Computer	8,483		0	53.9790	4,579
153	392.000	Transportation Equipment	301,650		0	53.9790	162,828
154	392.010	Trans Equip - Light truck	(410,847)		0	53.9790	(221,771)
155	392.020	Trans Equip - Heavy Truck	1,584,738		0	53.9790	855,426
156	392.030	Trans Equip - Tractors	14,570		0	53.9790	7,865
157	392.040	Trans Equip - Trailers	413,494		0	53.9790	223,200
158	393.000	Stores Equipment	496,476		0	53.9790	267,993
159	394.000	Tools, Shop, & Garage Equipment	1,732,528		0	53.9790	935,201
160	395.000	Laboratory Equipment	2,238,466		0	53.9790	1,208,302
161	396.000	Power Operated Equipment	1,247,698		0	53.9790	673,495
162	397.000	Communication Equipment	9,687,284		0	53.9790	5,229,099
163	397.010	Communications Equip - Wolf Creek	57,862		0	53.9790	31,233
164	397.020	Commun Equip - Wlf Crk Mo Grs Up	1,546		0	53.9790	835
165	398.000	Miscellaneous Equipment	61,417		0	53.9790	33,152
166	399.000	Tng Prty-Accum Amort EO-94-199	35,799,731		0	100.0000	35,799,731
167		Est Salvage & Removal Not Classifie	1,547,388		0	53.9790	835,265
168		Total	\$ 80,632,432	\$	0	\$	\$ 59,999,975

169		Total Depreciation Reserve	\$2,323,414,912	\$ (1,153,600)		\$	\$1,291,777,159

Kansas City Power & Light Co.

Case: ER-06-314U

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	\$ 86,561,261	23.7300	30.0000	(6.2700)	(0.017178)	\$ (1,486,949)
2	Payroll Expense	48,080,268	23.7300	13.8540	9.8760	0.027058	1,300,956
3	Payroll Taxes Withheld	22,715,314	23.7300	13.6300	10.1000	0.027671	628,555
4	FICA Taxes Withheld	5,688,377	23.7300	13.7700	9.9600	0.027288	155,224
5	Wolf Creek Operating Exp	19,611,505	23.7300	13.8100	9.9200	0.027178	533,001
6	Wolf Creek Fuel Outage Accrual	8,270,291	23.7300	215.0700	(191.3400)	(0.524219)	(4,335,444)
7	Accrued Vacation	5,710,782	23.7300	344.8300	(321.1000)	(0.879726)	(5,023,923)
8	Fuel - Coal	72,793,775	23.7300	20.8793	2.8507	0.007810	568,519
9	Fuel - Purchased Gas	20,470,187	23.7300	28.6200	(4.8900)	(0.013397)	(274,239)
10	Fuel - Purchased Oil	2,857,640	23.7300	8.5000	15.2300	0.041726	119,238
11	Purchased Power	35,298,874	23.7300	30.7200	(6.9900)	(0.019151)	(676,009)
12	Injuries and Damages	4,872,357	23.7300	185.0000	(161.2700)	(0.441836)	(2,152,783)
13	Pensions	16,714,569	23.7300	51.7400	(28.0100)	(0.076740)	(1,282,676)
14	OPEB's	2,150,854	23.7300	178.4400	(154.7100)	(0.423863)	(911,667)
15	Total Operation and Maintenance Expense	\$ 351,796,054					\$ (12,838,197)
Taxes							
16	Employers FICA Taxes	\$ 5,688,377	23.7300	13.7700	9.9600	0.027288	\$ 155,224
17	Federal Unemployment Taxes	58,789	23.7300	75.0000	(51.2700)	(0.140466)	(8,258)
18	State Unemployment Taxes	10,191	23.7300	71.0000	(47.2700)	(0.129507)	(1,320)
19	Property Taxes	30,097,256	23.7300	208.8400	(185.1100)	(0.507151)	(15,263,853)
20	Gross Receipts Taxes	39,012,075	6.5200	20.5300	(14.0100)	(0.038384)	(1,497,439)
21	Sales & Use Taxes	17,273,838	6.5200	22.0000	(15.4800)	(0.042411)	(732,601)
22	Corporate Franchise Taxes	6,342,616	23.7300	(77.0000)	100.7300	0.275973	1,750,391
23	Total Taxes	\$ 98,483,142					\$ (15,597,856)
24	Total Cash Working Capital Req						\$ (28,436,053)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Pr-Struct-Hawthorn 5 Rebuild	R-1	\$ (25,270)
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1. To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)	\$ (25,270)	
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Boiler Hawthorn 5 Rebuild	R-2	\$ (1,009,954)
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1. To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)	\$ (675,416)	
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2. To remove from the Sept. 30, 2006 Depr. Reserve a Lawsuit/Subrogation settlements received on Oct. 5, 2006. (Williams)	\$ (334,538)	
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Access Hawthorn 5 Rebuild	R-3	\$ (111,795)
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1. To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)	\$ (111,795)	
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Miscl Eqp Hawth 5 Rebuild	R-4	\$ (6,581)
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1. To adjust the reserve to eliminate the accumulated depreciation on the AFUDC Disallowance. (Williams)	\$ (6,581)	
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Kansas City Power & Light Co.

Case: ER-06-314U

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)
Operating Revenues							
1	440.444	Retail Sales	\$ 526,074,301	\$ 0	100.0000	\$ (41,554,891) S-1	\$ 484,519,410
2	447.000	Firm Bulk Power Capac Fixed	12,643,444	793,501	53.4600	0 S-2	7,183,391
3	447.000	Firm Bulk Sales - Energy	31,735,056	19,262,859	56.5503	0 S-7	28,839,474
4	447.000	Non Firm Interchange Sales	143,589,216	0	56.5503	0 S-93	81,200,132
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-Misc 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	\$ 20,056,360		\$ (41,554,891)	\$ 609,787,552
Operation & Maintenance Expense							
11	500.000	Prod Stm Oper - Suprv & Engineering	\$ 6,499,360	\$ (1,188,938)	53.4600	0 S-8	\$ 2,838,952
12	501.000	Fuel Expense	150,584,982	(3,246,418)	56.5503	0 S-9	83,320,400
13	502.000	Steam Operations Expense	12,683,639	110,205	53.4600	0 S-10	6,839,589
14	505.000	Prod Operating Expense	6,776,556	86,060	53.4600	0 S-11	3,668,755
15	506.000	Misc Stm Pwr Operations	8,883,627	70,576	53.4600	0 S-12	4,786,917
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	126,925	53.4600	0 S-14	1,439,649
18	511.000	Prod Maint - Maint of Structures	3,472,585	(272,723)	53.4600	0 S-15	1,710,646
19	512.000	Prod Maint - Maint of Boiler Plnt	24,658,731	841,789	53.4600	0 S-16	13,632,578
20	513.514	Maint of Electric & Misc Plnt	7,394,463	566,997	53.4600	0 S-17	4,256,197
21	517.000	Prod Nuclear Oper-Superv & Engineer	5,358,029	86,807	53.4600	0 S-18	2,910,809
22	518.000	Prod Nuclear - Nuclear Fuel Exp	18,066,445	(475,579)	56.5503	0 S-19	9,947,687
23	519.000	Prod Nuclear Oper - Coolants	2,090,168	25,242	53.4600	0 S-20	1,130,898
24	520.000	Prod Nuclear Gen-Reactor Operation	9,480,259	128,964	53.4600	0 S-21	5,137,091
25	523.000	Prod Nuclear Gen- Electric Expense	762,235	14,349	53.4600	0 S-22	415,162
26	524.000	Prod Nuclear Oper-Misc Nuclear Exp	16,926,976	203,721	53.4600	0 S-23	9,158,071
27	524.000	Decommissioning Costs Missouri	2,303,856	0	100.0000	0	2,303,856
28	524.000	Decommissioning-Kansas/FERC	1,275,464	0	0.0000	0	0
29	524.000	Security	659,218	0	100.0000	0	659,218
30	528.000	Prod Nuclear Maint-Suprv & Engineer	5,009,730	232,710	53.4600	0 S-24	2,802,608
31	529.000	Prod Nucl Maint-Maint of Structures	1,845,417	42,936	53.4600	0 S-25	1,009,514
32	530.000	Prod Nucl Maint-Maint Reactor Plnt	6,428,151	313,964	53.4600	0 S-26	3,604,335
33	531.000	Prod Nucl Maint-Maint	3,714,972	184,715	53.4600	0 S-27	2,084,773
34	532.000	Prod Nucl Maint-Maint of Misc Plnt	2,016,949	82,828	53.4600	0 S-28	1,122,541
35	546.000	Prod Turbine Oper Suprv & Engineer	1,534,619	10,042	53.4600	0 S-29	825,776
36	547.000	Other Pwr Oper - Fuel Expense	39,223,450	(1,031,084)	56.5503	0 S-30	21,597,898

Kansas City Power & Light Co.

Case: ER-06-314U

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	548.000	Oth Pwr Oper - Generation Expense	420,763	5,099	53.4600	0 S-31	227,666
38	549.000	Oth Pwr Oper-Misc Oth Pwr Geneatio	124,016	1,492	53.4600	0 S-32	67,097
39	551.000	Oth Pwr Maint - Suprv & Engineering	15,727	486	53.4600	0 S-33	8,667
40	552.554	Oth Maint-Struct, Gen & Misc Plnt	486,476	2,651,951	53.4600	0 S-34	1,677,803
41	555.000	Purchase Power - Energy	50,295,309	6,032,412	56.5503	0 S-35	31,853,495
42	555.000	Purchased Power - Demand	10,967,451	(4,522,650)	53.4600	0 S-36	3,445,391
43	556.000	Oth Pwr Supp - Load Dispatching	2,939,301	36,603	53.4600	0 S-37	1,590,918
44	557.000	Oth Pwr Supp - Other Expense	5,166,163	55,554	53.4600	0 S-38	2,791,530
45	560.000	Transmission Oper -Suprv & Engineer	5,932,177	(310,128)	52.3247	0 S-39	2,941,720
46	561.000	Trans Oper - Load Dispatching	642,572	9,599	52.3247	0 S-40	341,247
47	562.000	Transmiss Oper - Station Expense	195,166	1,526	54.0986	0 S-41	106,408
48	563.564	Transmiss Oper - Overhead Line Exp	248,662	530	53.6041	0 S-42	133,577
49	565.000	Trans Oper-Transmit Electricity Oth	2,386,931	0	53.6041	0 S-43	1,279,493
50	566.000	Transmiss Oper - Miscellaneous Exp	1,617,443	14,573	52.3247	0 S-44	853,947
51	567.000	Transmission Oper - Rents	2,808,238	0	53.6041	0 S-45	1,505,331
52	568.570	Trans Maint-Structures & Station Eq	752,702	6,014	53.9316	0 S-46	409,188
53	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,189,406	727	53.5950	0 S-47	637,852
54	580.000	Distrb Oper - Suprv & Engineering	2,231,745	3,771	53.9527	0 S-48	1,206,121
55	581.000	Distrb Oper - Load Dispatching	1,193,725	12,355	53.3398	0 S-49	643,321
56	582.000	Distrb Oper - Station Expense	31,244	446	56.8114	0 S-50	18,004
57	583.584	Distrb - Ovrhd & Undrgrnd Line Exp	5,797,773	43,045	55.2123	0 S-51	3,224,850
58	585.000	Distrb Oper - Street Light & Signal	125,736	1,617	20.1356	0 S-52	25,643
59	586.000	Distrb Operation - Meter Expense	1,244,583	16,146	54.8016	0 S-53	690,900
60	587.000	Distrb Oper - Customer Install Exp	636,176	6,745	73.0037	0 S-54	469,356
61	588.000	Distrb Oper - Misc Distrb Expense	13,470,388	(1,008,503)	53.9527	239,667 S-55	6,963,190
62	589.000	Distrb Oper - Distribution Rents	932,100	0	53.3399	0 S-56	497,181
63	590.000	Distrb Maint - Suprv & Engineering	302,272	(8,783)	53.4210	0 S-57	156,785
64	591.592	Distrb Maint - Struct & Station Equ	1,656,610	(262,572)	50.3776	0 S-58	702,283
65	593.000	Distrb Maint - Maint Ovrhd Lines	16,350,284	(894,048)	55.2123	0 S-59	8,533,743
66	539.000	Ice Storm Amortization	4,562,002	0	100.0000	(3,041,334) S-96	1,520,668
67	594.000	Distrb Maint - Maint Undrgrnd Lines	1,865,924	(167,245)	50.4767	0 S-60	857,437
68	595.000	Distrb Maint-Maint Line Transformer	1,225,118	(95,647)	58.1899	0 S-61	657,238
69	596.000	Distrb Miant-Maint St Lights&Signal	1,427,762	(283,814)	20.1359	0 S-62	230,344
70	597.000	Distrb Maint - Maint of Meters	553,751	17,217	54.8032	0 S-63	312,909
71	598.000	Distrb Maint-Maint Misc Distrb Pln	267,003	(81,928)	53.4210	0 S-64	98,869
72	901.000	Customer Accts-Suprv & Engineering	739,668	(89,939)	53.5650	0 S-65	348,027
73	902.000	Cust Accts - Meter Reading Exp	6,615,418	13,487	53.5650	0 S-66	3,550,773
74	903.905	Cust Accts-Rec & Collect & Misc Ex	11,057,077	4,075,357	53.5650	490,067 S-67	8,595,755
75	904.000	Cust Accts-Uncollect Accts-MO	1,004,102	1,952,699	100.0000	0 S-68	2,956,801
76	904.000	Cust Accts-Uncollect Accts-KS	404,571	0	0.0000	0	0
77	907.910	Cust Accts- Customer Assistance Exp	1,462,770	(90,166)	53.5650	0 S-69	735,235

Kansas City Power & Light Co.

Case: ER-06-314U

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	912.000	Sales Expense - Supervision	532,394	(8,997)	53.5650	0 S-70	280,358
79	913.916	Sales Exp - Misc Sales Exp	479,113	3,872	53.5662	0 S-71	258,717
80	920.000	Admin & Gen-Administrative Salaries	36,258,926	(5,784,105)	53.8993	0 S-72	16,425,715
81	921.000	Admin & Gen - Office Supply Expense	2,290,014	(240,801)	57.0974	0 S-73	1,170,047
82	921.000	Security	978,239	0	100.0000	0	978,239
83	922.000	Admin & Gen - Admin Exp Transferred	(2,721,743)	0	57.0974	0 S-74	(1,554,044)
84	923.000	Admin & Gen - Outside Services Exp	11,684,386	(3,980,339)	57.0974	0 S-75	4,398,811
85	924.000	Admin & Gen-Property Insurance Exp	2,507,375	0	54.1175	0 S-76	1,356,929
86	925.000	Admin & Gen-Injuries & Damages Exp	9,025,832	(1,087,834)	53.8993	0 S-77	4,278,525
87	926.000	Admin & Gen-Emp'l Pension & Benefits	39,543,929	21,108,465	53.8993	0 S-78	32,691,216
88	928.000	Admin & Gen-Regulate Commission Exp	3,484,383	(261,271)	42.4925	427,800 S-79	1,797,381
89	930.100	Admin & Gen-General Advertising Exp	1,728,009	(1,375,029)	53.5662	0 S-80	189,078
90	930.200	Admin & Gen - Misc'l General Exp	7,144,698	(900,035)	57.0974	0 S-81	3,565,540
91	931.000	Admin & Gen - Admin Rent Expense	7,287,856	20	57.0974	0 S-82	4,161,188
92	933.000	Admin & Gen - Transportation Exp	239,185	50,938	53.1401	0 S-83	154,172
93	935.000	Admin & Gen Maint - Maint Gen Plant	2,555,353	6,384	53.5430	0 S-84	1,371,631
94		Total	\$ 624,957,761	\$ 11,589,384		\$ (1,883,800)	\$ 351,796,054
Depreciation Expense							
95	703.000	Depreciation Expense	\$ 138,044,832	\$ 0	53.9800	\$ (12,814,035) S-85	\$ 61,702,565
96	730.100	Other Depreciation	0	(6,839,642)	53.9800	0 S-92	(3,692,039)
97	703.000	Regulatory Plan Amortization	0	0	100.0000	64,390,644 S-97	64,390,644
98		Total	\$ 138,044,832	\$ (6,839,642)		\$ 51,576,609	\$ 122,401,170
Other Operating Expenses							
99	704.707	Amortization of Plant Exp	\$ 8,503,148	\$ 0	54.2792	\$ (194,085) S-86	\$ 4,421,356
100	708.000	Taxes Other Than Income Taxes	65,768,093	1,323,651	53.6908	0 S-87	36,022,094
101	708.000	Gross Receipts Taxes	39,012,075	(39,012,075)	100.0000	0 S-95	0
102		Total	\$ 113,283,316	\$ (37,688,424)		\$ (194,085)	\$ 40,443,450
103		Total Operating Expenses	\$ 876,285,909	\$ (32,938,682)		\$ 49,498,724	\$ 514,640,674
104		Net Income Before Taxes	\$ (143,531,918)	\$ 52,995,042		\$ (91,053,615)	\$ 95,146,878

Kansas City Power & Light Co.

Case: ER-06-314U

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)
Current Income Taxes							
105	709.000	Current Income Taxes	\$ 94,652,951	\$ 0	47.3250	\$ (15,782,787) S-88	\$ 29,011,722
106		Total	\$ 94,652,951	\$ 0		\$ (15,782,787)	\$ 29,011,722
Deferred Income Taxes							
107	710.000	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ (4,670,067) S-89	\$ (4,670,067)
108	711.100	Amort of Excess Deferred Inc. Taxes	0	0	100.0000	(993,300) S-90	(993,300)
109	711.410	Inv Tax Credit - Amortization	0	0	100.0000	(1,444,946) S-91	(1,444,946)
110	711.100	Amort of Prior Deferred Taxes	0	0	100.0000	(3,576,633) S-94	(3,576,633)
111		Total	\$ 0	\$ 0		\$ (10,684,946)	\$ (10,684,946)
112		Total Income Taxes	\$ 94,652,951	\$ 0		\$ (26,467,733)	\$ 18,326,776
113		Net Operating Income	\$ (238,184,869)	\$ 52,995,042		\$ (64,585,882)	\$ 76,820,102

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Retail Sales S-1		\$ (41,554,891)

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)		\$ 3,021,913
3. To adjust test year revenues to reflect Staff's annualization of large power customers. (Bolin)		\$ (81,319)
4. To adjust revenues for weather normalization. (Wells)		\$ (5,751,563)
5. To adjust for Large Power manual billings, PLCC credits, and Revenue Adjustments (RVADMR & RVADMC). (Wells)		\$ 469,434

Firm Bulk Power Capac Fixed S-2	\$ 793,501	

1. To annualize demand revenue for firm capacity bulk power customers. (Traxler)	\$ 793,501	

Firm Bulk Sales - Energy S-7	\$ 19,262,859	

1. To annualize energy revenue for firm capacity bulk power customers. (Traxler)	\$ 19,262,859	

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Stm Oper - Suprv & Engineering	S-8	\$ (1,188,938)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	79,520
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2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.	\$	(1,268,458)
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(Harris)

Fuel Expense	S-9	\$ (3,246,418)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	78,737
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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)	\$	(3,963,983)
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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	\$ 110,205
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	110,205
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Operating Expense	S-11	\$ 86,060
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	86,060
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Misc1 Stm Pwr Operations	S-12	\$ 70,576
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	70,576
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Prod Maint - Suprv & Engineering	S-14	\$ 126,925
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	34,448
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	92,477
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3. To remove the Grand Avenue maintenance expense from the test year. (Harris)		
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Prod Maint - Maint of Structures	S-15	\$ (272,723)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	16,707
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Kansas City Power & Light Co.

Case: ER-06-314U

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 annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (289,430)	
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3. To remove the Grand Avenue maintenance expense from the test year. (Harris)		
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Prod Maint - Maint of Boiler Plnt	S-16	\$ 841,789
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 128,175	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 713,614	
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3. To remove the Grand Avenue maintenance expense from the test year. (Harris)		
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4. To adjust the 6-year historical average maintenance expense to reflect Hawthorn 5 outage. (Harris)		
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Mint of Electric & Misc1 Plant	S-17	\$ 566,997
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 33,175	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ (740,129)	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To remove the Grand Avenue maintenance expense from the test year. (Harris)		
4. To reflect Hawthorn 5 turbine overhaul not included in the 6-year average maintenance expense. (Harris)	\$ 750,000	
5. To reflect the LaCygne 2 turbine overhal not included in the 6-year average maintenance expense. (Harris)	\$ 523,951	

Prod Nuclear Oper-Superv & Engineer S-18	\$ 86,807	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 73,018	
2. To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 13,789	

Prod Nuclear - Nuclear Fuel Exp S-19	\$ (475,579)	

1. To annualize the fuel costs. (Hyneman)	\$ (475,579)	

Prod Nuclear Oper - Coolants S-20	\$ 25,242	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 19,863	

Kansas City Power & Light Co.

Case: ER-06-314U

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 adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 5,379	
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Prod Nuclear Gen-Reactor Operation	S-21	\$ 128,964
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 104,566	
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2. To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 24,398	
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Prod Nuclear Gen- Electric Expense	S-22	\$ 14,349
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 12,387	
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2. To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 1,962	
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Prod Nuclear Oper-Misc1 Nuclear Exp	S-23	\$ 203,721
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 149,250	
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2. To adjust for Wolf Creek refueling outage accrual operations. (Harris)	\$ 54,471	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Nuclear Maint-Suprv & Engineer S-24	\$ 232,710	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 39,321	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 193,389	
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Prod Nucl Maint-Maint of Structures S-25	\$ 42,936	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 25,953	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 16,983	
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Prod Nucl Maint-Maint Reactor Plnt S-26	\$ 313,964	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 26,857	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 287,107	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Nucl Maint-Maint	S-27	\$ 184,715
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	25,306
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	159,409
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Prod Nucl Maint-Maint of Misc Plnt	S-28	\$ 82,828
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	15,717
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$	67,111
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Prod Trubine Oper Suprv & Engineer	S-29	\$ 10,042
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	10,042
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Other Pwr Oper - Fuel Expense	S-30	\$ (1,031,084)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	1,430
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Kansas City Power & Light Co.

Case: ER-06-314U

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 the fuel costs. (Hyneman)	\$ (1,032,514)	
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Oth Pwr Oper - Generation Expense	S-31	\$ 5,099
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 5,099	
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Oth Pwr Oper-Miscl Oth Pwr Geneatio	S-32	\$ 1,492
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 1,492	
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Oth Pwr Maint - Suprv & Engineering	S-33	\$ 486
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 244	
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2. To annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 242	
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Oth Maint-Struct, Gen & Miscl Plnt	S-34	\$ 2,651,951
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 2,741	
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Kansas City Power & Light Co.

Case: ER-06-314U

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 annualize non-labor production maintenance expense (per DR 403). (Harris)	\$ 246,804	
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3. To reflect maintenance expense related to newly owned CT's that had previously been leased. (Harris)	\$ 385,000	
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4. To include in cost of service the maintenance expense associated with wind generation. (Traxler)	\$ 2,017,406	
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Purchase Power - Energy	S-35	\$ 6,032,412
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1. To annualize the purchased power energy charges. (Hyneman)	\$ 6,032,412	
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Purchased Power - Demand	S-36	\$ (4,522,650)
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1. To annualize the purchased power demand charges. (Hyneman)	\$ (4,522,650)	
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Oth Pwr Supp - Load Dispatching	S-37	\$ 36,603
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 36,603	
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Oth Pwr Supp - Other Expense	S-38	\$ 55,554
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 57,491	
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Kansas City Power & Light Co.

Case: ER-06-314U

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 adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (600)	
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3.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (679)	
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4.	To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman)	\$ (658)	
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Transmission Oper -Suprv & Engineer	S-39	\$ (310,128)	

1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 31,333	
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2.	To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (2,741)	
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3.	To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (338,720)	
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Trans Oper - Load Dispatching	S-40	\$ 9,599	

1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 9,599	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transmiss Oper - Station Expense	S-41	\$ 1,526
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin)

Transmiss Oper - Overhead Line Exp	S-42	\$ 530
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin)

Transmiss Oper - Miscellaneous Exp	S-44	\$ 14,573
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin)

Trans Maint-Structures & Station Eq	S-46	\$ 6,014
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin)
2. To annualize non-labor transmission maintenance expense (DR 403).
(Harris)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Tran Maint-Ovrhd & Undgrnd Line Exp	S-47	\$ 727
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 727

2. To annualize non-labor transmission maintenance expense (DR 403).
(Harris)

Distrb Oper - Suprv & Engineering	S-48	\$ 3,771
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 28,347

2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.
(Harris) \$ (12,402)

3. To remove 50% of entertainment business meals charged to expense.
(Hyneman) \$ (12,174)

Distrb Oper - Load Dispatching	S-49	\$ 12,355
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 12,355

Kansas City Power & Light Co.

Case: ER-06-3140

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 \$ 446

1. To adjust test year expesne to reflect Staff's annulaiztion \$ 446
 of payroll based upon employees and wage rates at 9-30-06.
 (Bolin)

 Distrb - Ovrhd & Undrgrnd Line Exp S-51 \$ 43,045

1. To adjust test year expesne to reflect Staff's annulaiztion \$ 43,045
 of payroll based upon employees and wage rates at 9-30-06.
 (Bolin)

 Distrb Oper - Street Light & Signal S-52 \$ 1,617

1. To adjust test year expesne to reflect Staff's annulaiztion \$ 1,617
 of payroll based upon employees and wage rates at 9-30-06.
 (Bolin)

 Distrb Operation - Meter Expense S-53 \$ 16,146

1. To adjust test year expesne to reflect Staff's annulaiztion \$ 16,146
 of payroll based upon employees and wage rates at 9-30-06.
 (Bolin)

 Distrb Oper - Customer Install Exp S-54 \$ 6,745

1. To adjust test year expesne to reflect Staff's annulaiztion \$ 6,745
 of payroll based upon employees and wage rates at 9-30-06.
 (Bolin)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Distrb Oper - Misl Distrb Expense S-55	\$ (1,008,503)	\$ 239,667

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 134,283	
2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (1,142,503)	
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)		\$ 239,667

Distrb Maint - Suprv & Engineering S-57	\$ (8,783)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 3,829	
2. To annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (12,612)	

Distrb Maint - Struct & Station Equ S-58	\$ (262,572)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 9,371	

Kansas City Power & Light Co.

Case: ER-06-314U

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 annualize non-labor distribution maintenance expense (DR 403). (Harris)	\$ (271,943)	
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Distrb Maint - Maint Ovrhd Lines	S-59	\$ (894,048)	
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1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 45,330	
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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	\$ (167,245)	
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1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 15,835	
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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	\$ (95,647)	
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1.	To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 13,245	
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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-06-314U

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 \$ (283,814)

1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 4,210
2. To annualize non-labor distribution maintenance expense (DR
403). \$ (288,024)
(Harris)

 Distrb Maint - Maint of Meters S-63 \$ 17,217

1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 7,031
2. To annualize non-labor distribution maintenance expense (DR
403). \$ 10,186
(Harris)

 Distrb Maint-Maint Miscl Distrb Pln S-64 \$ (81,928)

1. To adjust test year expesne to reflect Staff's annulaiztion
of payroll based upon employees and wage rates at 9-30-06.
(Bolin) \$ 2,113
2. To annualize non-labor distribution maintenance expense (DR
403). \$ (84,041)
(Harris)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Customer Accts-Suprv & Engineering	S-65	\$ (89,939)	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	6,174	
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2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$	(96,113)	
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Cust Accts - Meter Reading Exp	S-66	\$ 13,487	
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	13,487	
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Cust Accts-Rec & Collect & Miscl Ex	S-67	\$ 4,075,357	\$ 490,067
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$	100,290	
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2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$	(122,059)	
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3. To adjust test year expense to reflect the inclusion of Banking Fees associated with the accounts receivable sales. (Williams)	\$	3,597,126	
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4. To include in cost of service interest on annualized customer deposits. (Williams)			\$ 490,067
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Kansas City Power & Light Co.

Case: ER-06-314U

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 include in rates expenses for costs associated with accepting credit card payments. (Williams)	\$ 500,000	
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Cust Accts-Uncollect Accts-MO	S-68	\$ 1,952,699
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1. To normalize bad debt expense. (Bolin)	\$ 1,952,699	
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2. To normalize bad debt expense.		
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Cust Accts- Customer Assistance Exp	S-69	\$ (90,166)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 18,349	
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2. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers. (Harris)	\$ (108,515)	
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Sales Expense - Supervision	S-70	\$ (8,997)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 2,448	
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2. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (11,445)	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 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	\$ 3,872
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1. To adjust test year expense to reflect Staff's annulization of payroll based upon employees and wage rates at 9-30-06.
(Bolin)

Admin & Gen-Administrative Salaries	S-72	\$ (5,784,105)
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1. To adjust test year expense to remove severance costs.
(Hyneman)

2. To adjust test year expense to reflect Staff's annulization of payroll based upon employees and wage rates at 9-30-06.
(Bolin)

3.

4. To adjust test year expense to eliminate lobbying charged to cost of service.
(Williams)

5. To remove Short-Term Incentive Compensation Beneficial to Shareholders but not to the Ratepayers.
(Harris)

6. To adjust test year expense to remove the Equity based Long-Term Executive Compensation.
(Harris)

7. To remove discretionary bonuses paid to executives based upon criteria unrelated to providing electric service to ratepayers.
(Harris)

8. To remove 50% of entertainment business meals charged to expense.
(Hyneman)

Kansas City Power & Light Co.

Case: ER-06-314U

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 - Office Supply Expense	S-73	\$ (240,801)
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- | | | |
|---|----|-----------|
| 1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin) | \$ | 460 |
| 2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams) | \$ | (500) |
| 3. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams) | \$ | (992) |
| 4. To remove 50% of entertainment business meals charged to expense. (Hyneman) | \$ | (126,626) |
| 5. To remove costs associated with the director/officer Sea Island George Retreat. (Hyneman) | \$ | (3,251) |
| 6. To reflect amortizing over 5 years costs charged to Project "CORDP-KCPL". (Vesely) | \$ | (18,915) |
| 7. To reflect amortizing over 5 years costs charged to Project "LED-LDI" (allocation rate changed to 88.9%). (Vesely) | \$ | (90,977) |

Admin & Gen - Outside Services Exp	S-75	\$ (3,980,339)
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|--|----|-------------|
| 1. To remove costs that should be capitalized to the Iatan II Project but were expensed to Project MSC0140. (Vesely) | \$ | (1,688,267) |
|--|----|-------------|

Kansas City Power & Light Co.

Case: ER-06-314U

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 reflect amortizing over 5 years costs charged to Project "CORDP-KCPL". (Vesely)	\$ (1,210,554)	
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3. To reflect amortizing over 5 years costs charged to Project "LED-LDI" (allocation rate changed to 88.9%) (Vesely)	\$ (1,081,545)	
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4. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 27	
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Admin & Gen-Injuries & Damages Exp	S-77	\$ (1,087,834)
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1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 2,804	
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2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (5,000)	
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3. To adjust test year expense to reflect Staff's annualization of Injuries and Damages. (Vesely)	\$ (1,085,638)	
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Admin & Gen-Empl Pension & Benefits	S-78	\$ 21,108,465
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1. To adjust test year expense to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ (835)	
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2. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (154,253)	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect the amortization of the FAS 87 Regulatory Asset over 5 years. (Traxler)	\$ 4,423,445	
4.	To adjust test year expense to reflect the 2006 FAS 87 Pension Cost. (Traxler)	\$ 14,882,142	
5.	To adjust test year expense to reflect a 3-year average of the SERP payments. (Harris)	\$ 585,555	
6.	To annualize the 401K costs. (Bolin)	\$ 104,046	
7.	To annualize the FAS 106 costs. (Traxler)	\$ 456,335	
8.	To normalize the LTD, Life & AD&D insurance costs. (Bolin)	\$ 21,543	
9.	To normalize the cost of dental benefits. (Bolin)	\$ 34,239	
10.	To normalize the vision insurance costs. (Bolin)	\$ 3,126	
11.	To normalize test year medical costs. (Bolin)	\$ 167,725	
12.	To normalize the test year costs for Wolf Creek employees benefit costs. (Bolin)	\$ 225,691	
13.	To normalize miscellaneous employee benefits. (Bolin)	\$ 359,706	

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Admin & Gen-Regulate Commission Exp S-79	\$ (261,271)	\$ 427,800

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 13,563	
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)		\$ 355,373
4. To remove costs that should be capitalized to the Iatan II Project but were expensed to Project MSC0140. (Vesely)	\$ (274,834)	

Admin & Gen-General Advertising Exp S-80	\$ (1,375,029)	

1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 3,507	
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-06-314U

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)	
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6. To adjust test year expense to reflect the elimination of advertising expense described as other. (Vesely)	\$ (104,191)	
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7. To adjust test year expense to reflect the elimination of non-advertising costs charged to acct. 930.1. (Vesely)	\$ (332,082)	
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Admin & Gen - Misc General Exp	S-81	\$ (900,035)
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 12,405	
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2. To adjust test year expense to reflect the disallowance of charitable contributions. (Williams)	\$ (5,210)	
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3. To adjust test year expense to eliminate lobbying charged to cost of service. (Williams)	\$ (122)	
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4. To adjust test year expense to reflect the elimination of dues paide to EEI which supports lobbying. (Williams)	\$ (151,896)	
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5. To adjust test year expense to reflect the elimination of industry dues & memberships. (Williams)	\$ (381,549)	
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6. To remove 50% of entertainment business meals charged to expense. (Hyneman)	\$ (3,469)	
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Kansas City Power & Light Co.

Case: ER-06-314U

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)	\$ (320,226)	
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Admin & Gen - Admin Rent Expense	S-82	\$ 20
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 20	
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Admin & Gen - Transportation Exp	S-83	\$ 50,938
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 51,060	
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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	\$ 6,384
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1. To adjust test year expesne to reflect Staff's annulaiztion of payroll based upon employees and wage rates at 9-30-06. (Bolin)	\$ 6,384	
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Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Amortization of Plant Exp	S-86	\$ (194,085)

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)
2.		
3. (Traxler)		

Taxes Other Than Income Taxes	S-87	\$ 1,323,651

1. To adjust test year expense to reflect Staff's annualization of the payroll taxes. (Bolin)	\$ (362,899)	
2. To adjust property tax expense to reflect Staff's annualized property tax level. (Williams)	\$ 1,684,275	
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)

Kansas City Power & Light Co.

Case: ER-06-314U

12-Months Ended Deember 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

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

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

Other Depreciation S-92	\$ (6,839,642)	

1. To remove the test year transportation depreciation cleared to expense. (Williams)	\$ (947,410)	
2. To remove from expense annualized depriation 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)	\$ (5,499,869)	

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-06-314U

12-Months Ended December 31, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Ice Storm Amortization	S-96	\$ (3,041,334)

1. 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)		\$ (3,041,334)

Regulatory Plan Amortization	S-97	\$ 64,390,644

1. (Traxler)		\$ 64,390,644

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

Income Tax

Line		Test Year	7.85% Return	7.88% Return	7.90% Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 95,146,878	\$ 129,973,711	\$ 130,586,277	\$ 130,994,654

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 122,401,170	\$ 122,401,170	\$ 122,401,170	\$ 122,401,170
3	50% Meals & Intertainment	252,377	252,377	252,377	252,377
4	Book Nuclear Fuel Amortization	7,244,496	7,244,496	7,244,496	7,244,496
5	Book Amortization Expense	4,421,356	4,421,356	4,421,356	4,421,356
		-----	-----	-----	-----
6	Total	\$ 134,319,399	\$ 134,319,399	\$ 134,319,399	\$ 134,319,399
	Subtr from Net Income Before Taxes				
7	Interest Expense 2.7800 %	\$ 34,756,970	\$ 34,756,970	\$ 34,756,970	\$ 34,756,970
8	Straight Line Tax Depreciation	109,903,930	109,903,930	109,903,930	109,903,930
9	Tax Deprec over Straight-Line Tax	(8,545,550)	(8,545,550)	(8,545,550)	(8,545,550)
10	Production Income Deduction	1,370,987	1,370,987	1,370,987	1,370,987
11	IRS Nuclear Fuel Amortization	5,386,206	5,386,206	5,386,206	5,386,206
12	IRS Amortization Deduction	1,129,203	1,129,203	1,129,203	1,129,203
13	Wind Production Tax Credit	10,633,585	10,633,585	10,633,585	10,633,585
		-----	-----	-----	-----
14	Total	\$ 154,635,331	\$ 154,635,331	\$ 154,635,331	\$ 154,635,331

15	Net Taxable Income	\$ 74,830,946	\$ 109,657,779	\$ 110,270,345	\$ 110,678,722

	Provision for Federal Income Tax				
16	Net Taxable Income	\$ 74,830,946	\$ 109,657,779	\$ 110,270,345	\$ 110,678,722
17	Deduct Missouri Income Tax 100.0 %	\$ 3,877,011	\$ 5,681,399	\$ 5,713,136	\$ 5,734,294
18	Deduct City Income Tax	462,820	678,220	682,009	684,535
19	Federal Taxable Income	70,491,115	103,298,160	103,875,200	104,259,893
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20	Total Federal Tax	\$ 24,671,891	\$ 36,154,356	\$ 36,356,320	\$ 36,490,963

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

Income Tax

Line	Test Year	7.85% Return	7.88% Return	7.90% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
21	Net Taxable Income	\$ 74,830,946	\$ 109,657,779	\$ 110,270,345
22	Deduct Federal Income Tax 50.0 %	\$ 12,335,946	\$ 18,077,178	\$ 18,178,160
23	Deduct City Income Tax	462,820	678,220	682,009
24	Missouri Taxable Income	62,032,181	90,902,381	91,410,176
25	Total Missouri Tax	\$ 3,877,011	\$ 5,681,399	\$ 5,713,136
Provision for City Income Tax				
26	Net Taxable Income	\$ 74,830,946	\$ 109,657,779	\$ 110,270,345
27	Deduct Federal Income Tax	\$ 24,671,891	\$ 36,154,356	\$ 36,356,320
28	Deduct Missouri Income Tax	3,877,011	5,681,399	5,713,136
29	City Taxable Income	46,282,044	67,822,024	68,200,889
30	Total City Tax	\$ 462,820	\$ 678,220	\$ 682,009
Summary of Provision for Income Tax				
31	Federal Income Tax	\$ 24,671,891	\$ 36,154,356	\$ 36,356,320
32	Missouri Income Tax	3,877,011	5,681,399	5,713,136
33	City Income Tax	462,820	678,220	682,009
34	Total	\$ 29,011,722	\$ 42,513,975	\$ 42,751,465
Deferred Income Taxes				
35	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0
36	Deferred Repair Allowance	0	0	0
37	Deferred Tax Depreciation	(4,670,067)	(4,670,067)	(4,670,067)
38	Amort of Deferred Tax Depreciation	0	0	0
39	Amort of Repair Allowance	0	0	0
40	Amort of Deferred ITC	0	0	0
41	Deferred Unbilled	0	0	0
42	Total	\$ (4,670,067)	\$ (4,670,067)	\$ (4,670,067)
43	Total Income Tax	\$ 24,341,655	\$ 37,843,908	\$ 38,081,398