

In the Matter of the Application of)
Kansas City Power & Light Company)
for Approval To Make Certain Changes)
in its Charges for Electric Service to Continue)
the Implementation of its Regulatory Plan.)

DOCKET NO. 07-KCPE-905-RTS

REDACTED SCHEDULES

PREPARED BY

STAFF

UTILITIES DIVISION

STATE CORPORATION COMMISSION

AUG 03 2007

KANSAS CORPORATION COMMISSION

Spencer D. Duff
Docket Room

DENOTES CONFIDENTIAL INFORMATION



KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
DOCKET NO. 07-KCPE-905-RTS

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KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A STAFF ADJUSTED
1	PROFORMA RATE BASE	\$1,097,836,114
2	STAFF RATE OF RETURN	<u>8.1786%</u>
3	OPERATING INCOME REQUIRED	89,788,075
4	STAFF ADJUSTED OPERATING INCOME	<u>87,031,524</u>
5	DIFFERENCE	2,756,550
6	INCOME TAX FACTOR	<u>0.602225</u>
7	PROFORMA REVENUE REQUIREMENT INCREASE/(DECREASE)	<u><u>\$4,577,276</u></u>

LINE NO.	DESCRIPTION	A TOTAL COMPANY	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF ADJUSTMENTS	G STAFF ADJUSTED	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
1	INTANGIBLE	\$100,522,109	\$7,681,481	\$108,203,590	(\$59,147,316)	\$49,056,274	\$0	\$49,056,274	\$0	\$49,056,274
2	STEAM PLANT	1,330,971,405	83,692,691	1,414,664,096	(777,634,301)	637,029,795	0	637,029,795	0	637,029,795
3	NUCLEAR PLANT	1,356,316,152	14,997,558	1,371,313,710	(790,660,401)	580,653,309	0	580,653,309	0	580,653,309
4	OTHER PRODUCTION PLANT-CT	291,770,166	10,928	291,781,094	(160,390,716)	131,390,378	0	131,390,378	0	131,390,378
5	OTHER PRODUCTION PLANT-WIND	143,894,704	9,992,180	143,894,704	(79,098,252)	64,796,452	0	64,796,452	0	64,796,452
6	TRANSMISSION PLANT	361,940,556	69,053,535	371,932,736	(199,446,339)	172,486,397	0	172,486,397	0	172,486,397
7	DISTRIBUTION PLANT	1,465,484,378	3,230,891	1,534,537,913	(820,399,126)	714,138,787	0	714,138,787	0	714,138,787
8	GENERAL PLANT	202,343,185	3,230,891	205,574,076	(111,322,693)	94,251,383	0	94,251,383	0	94,251,383
9	TOTAL ELECTRIC PLANT IN SERVICE	\$5,253,242,655	\$188,659,264	\$5,441,901,919	(\$2,998,099,144)	\$2,443,802,775	\$0	\$2,443,802,775	\$0	\$2,443,802,775
10	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	2,444,999,920	53,118,463	2,498,118,383	(1,363,234,819)	1,134,883,564	3,701,184	1,138,584,748	0	1,138,584,748
11	NET ELECTRIC PLANT IN SERVICE	\$2,808,242,735	\$135,540,801	\$2,943,783,536	(\$1,634,864,325)	\$1,308,919,211	(\$3,701,184)	\$1,305,218,027	\$0	\$1,305,218,027
WORKING CAPITAL:										
12	CASH WORKING CAPITAL	(\$31,516,709)	(\$861,594)	(\$32,378,303)	\$16,305,064	(\$16,073,239)				
13	FOSSIL FUEL INVENTORY	27,961,249	3,957,377	31,918,626	(18,370,563)	13,548,063	0	13,548,063	0	13,548,063
14	NUCLEAR FUEL IN REACTOR	32,867,937	(2,460,287)	30,407,650	(17,500,930)	12,906,720	228,304	13,135,024		13,135,024
15	MATERIALS AND SUPPLIES	59,678,355	0	59,678,355	(33,125,610)	26,552,745	0	26,552,745		26,552,745
16	PREPAYMENTS	9,672,401	2,518,160	12,190,561	(7,522,881)	4,667,680	0	4,667,680		4,667,680
17	PRIOR NET PREPAID PENSION ASSET -MO	11,396,408	(2,441,391)	8,955,017	(8,955,017)	0	0	0		0
18	PRIOR NET PREPAID PENSION ASSET -KS	9,263,503	(1,984,470)	7,279,033	0	7,279,033	(322,510)	6,956,523		6,956,523
19	PRIOR NET PREPAID PENSION ASSET -WS	250,930	(53,755)	197,175	(197,175)	0	0	0		0
20	PENSION REGULATORY ASSET-FAS 87	35,217,716	(5,393,036)	29,824,680	(16,424,250)	13,400,430	(1,028,957)	12,371,473		12,371,473
21	PENSION REGULATORY ASSET-FAS 88	22,673,747	2,612,681	25,286,428	(13,925,061)	11,361,367	(1,205,830)	10,155,537		10,155,537
22	REG ASSET-HOMELAND SECURITY -KS									
23	REG ASSET-DSM PROGRAMS -MO	3,566,238	2,232,921	5,799,159	(5,799,159)	0	0	0		0
24	REG ASSET-DSM PROGRAMS-KS	2,292,746	2,424,789	4,717,535	0	4,717,535	(4,717,535)	0		0
25	REG ASSET- REGULATORY EXPENSE-MO	1,382,518	344,761	1,727,279	(1,727,279)	0	0	0		0
26	REG ASSET-STB LITIGATION-MO									
27	JANUARY 2002 ICE STORM-MO	380,167	(380,167)	0	0	0	0	0		0
LESS:										
28	ACCUMULATED DEFERRED TAXES	546,178,688	2,063,362	548,242,050	(297,104,747)	251,137,303	(3,683,041)	247,454,262		247,454,262
29	DEFERRED GAIN ON EMISSION CR									
30	DEFERRED GAIN ON EMISSION ON SO2 ALLOW-100% MO									
31	CUST ADVANCES FOR CONST -MO	218,747	0	218,747	(218,747)	0	0	0		0
32	CUST ADVANCES FOR CONST-KS	2,860,770	0	2,860,770	0	2,860,770	0	2,860,770		2,860,770
33	CUSTOMER DEPOSITS-MO	5,540,782	0	5,540,782	(5,540,782)	0	0	0		0
34	CUSTOMER DEPOSITS-KS	1,937,355	0	1,937,355	0	1,937,355	0	1,937,355		1,937,355
35	TOTAL RATE BASE	\$2,379,321,043	\$134,630,629	\$2,513,951,672	(\$1,405,540,894)	\$1,108,410,778	(\$10,465,635)	\$1,097,945,143	(\$109,029)	\$1,097,836,114

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO RATE BASE
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A KANSAS JURISDICTIONAL	B STAFF ADJUSTMENT NO. 1	C STAFF ADJUSTMENT NO. 2	D STAFF ADJUSTMENT NO. 3	E STAFF ADJUSTMENT NO. 4	F STAFF ADJUSTMENT NO. 5	G STAFF ADJUSTMENT NO. 6	H STAFF ADJUSTMENT NO. 7	I TOTAL STAFF ADJUSTMENTS	J STAFF ADJUSTED
ELECTRIC PLANT IN SERVICE:											
1	INTANGIBLE	\$49,056,274								\$0	\$49,056,274
2	STEAM PLANT	637,029,795								0	637,029,795
3	NUCLEAR PLANT	580,653,309								0	580,653,309
4	OTHER PRODUCTION PLANT-CT	131,390,378								0	131,390,378
5	OTHER PRODUCTION PLANT-WIND	64,796,452								0	64,796,452
6	TRANSMISSION PLANT	172,486,397								0	172,486,397
7	DISTRIBUTION PLANT	714,138,787								0	714,138,787
8	GENERAL PLANT	94,251,383								0	94,251,383
9	TOTAL ELECTRIC PLANT IN SERVICE	\$2,443,802,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,443,802,775
10	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	1,134,883,564								3,701,184	1,138,584,748
11	NET ELECTRIC PLANT IN SERVICE	\$1,308,919,211	\$0	\$0	\$0	\$0	(\$3,701,184)	\$0	\$0	(\$3,701,184)	\$1,305,218,027
WORKING CAPITAL:											
12	CASH WORKING CAPITAL										
13	FOSSIL FUEL INVENTORY	13,548,063								0	13,548,063
14	NUCLEAR FUEL IN REACTOR	12,906,720	228,304							228,304	13,135,024
15	MATERIALS AND SUPPLIES	26,552,745								0	26,552,745
16	PREPAYMENTS	4,667,680								0	4,667,680
17	PRIOR NET PREPAID PENSION ASSET -MO	0						(322,510)		0	0
18	PRIOR NET PREPAID PENSION ASSET -KS	7,279,033								0	7,279,033
19	PRIOR NET PREPAID PENSION ASSET -WS	0								0	0
20	PENSION REGULATORY ASSET-FAS 87	13,400,430						(1,028,957)		(1,028,957)	12,371,473
21	PENSION REGULATORY ASSET-FAS-88	11,361,367						(1,205,830)		(1,205,830)	10,155,537
22	REG ASSET-HOMELAND SECURITY -KS									0	
23	REG ASSET-DSM PROGRAMS -MO	0								0	0
24	REG ASSET-DSM PROGRAMS-KS	4,717,535			(4,717,535)					(4,717,535)	0
25	REG ASSET-REGULATORY EXPENSE-MO	0								0	0
26	REG ASSET-STB LITIGATION -MO	0								0	0
27	JANUARY 2002 ICE STORM-MO	0								0	0
LESS:											
28	ACCUMULATED DEFERRED TAXES	251,137,303				(3,683,041)				(3,683,041)	247,454,262
29	DEFERRED GAIN ON EMISSION CR									0	0
30	DEFERRED GAIN ON EMISSION ON SO2 ALLOW-100% MO	0								0	0
31	CUST ADVANCES FOR CONST -MO	0								0	0
32	CUST ADVANCES FOR CONST-KS	2,860,770								0	2,860,770
33	CUSTOMER DEPOSITS-MO	0								0	0
34	CUSTOMER DEPOSITS-KS	1,937,355								0	1,937,355
35	TOTAL RATE BASE - KANSAS	\$1,108,410,778	\$228,304	(\$568,197)	(\$4,717,535)	\$3,683,041	(\$3,701,184)	(\$2,557,297)	(\$2,832,767)	(\$10,465,635)	\$1,097,945,143

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 EXPLANATION OF STAFF ADJUSTMENTS TO RATE BASE
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	INCREASE / (DECREASE) TO RATE BASE

<u>STAFF ADJUSTMENT NO. 1</u>	
1	NUCLEAR FUEL IN REACTOR (Grady) \$228,304
2	To reflect Staff's adjustment to use actual account balances to derive 13--Month average.
<u>STAFF ADJUSTMENT NO. 2</u>	
3	DEFERRED GAIN ON EMISSION CR (Grady) [REDACTED]
4	To reflect Staff's adjustment updating SO2 Emission Allowance sales levels to May 31, 2007.
<u>STAFF ADJUSTMENT NO. 3</u> (Grady)	
5	REG ASSET-DSM PROGRAMS-KS (4,717,535)
6	To reflect Staff's recommendation that KCPL file for a EE Program Rider.
<u>STAFF ADJUSTMENT NO. 4</u> (Rohrer)	
10	ACCUMULATED DEFERRED TAXES 3,683,041
11	To adjust for a mathematical error related to deferred income tax liability and reflect Staff's adjustments to SO2 allowances and DSM programs.
<u>STAFF ADJUSTMENT NO. 5</u> (Rohrer)	
12	LESS: ACCUM. PROV. FOR DEPR. & AMORT. (3,701,184)
13	To reflect Staff's adjustment to accumulated depreciation to synchronize with KCPL's September 30, 2007 plant in service and depreciation expense.
<u>STAFF ADJUSTMENT NO. 6</u> (Hull)	
14	PRIOR NET PREPAID PENSION ASSET -KS (322,510)
15	PENSION REGULATORY ASSET-FAS 87 (1,028,957)
16	PENSION REGULATORY ASSET-FAS-88 (1,205,830)
17	To reflect the effects of Staff's adjustments on KCPL's cash working capital requirements.
<u>STAFF ADJUSTMENT NO. 7</u> (Rohrer)	
18	CASH WORKING CAPITAL [REDACTED]
19	To reflect the effects of Staff's adjustments and changes to KCPL's cash working capital calculations

LINE NO.	DESCRIPTION	A TOTAL COMPANY PER BOOKS	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
OPERATING REVENUES:										
1	ELECTRIC REVENUES	\$935,482,529	\$48,715,473	\$984,198,002	(\$549,138,686)	\$435,059,316	(\$2,741,120)	\$432,318,196	\$4,577,277	\$436,895,473
2	MISCELLANEOUS REVENUE	14,483,283	109,386	14,592,669	(8,291,178)	6,301,491	0	6,301,491	0	6,301,491
3	BULK POWER SALES									
4	SALES FOR RESALE	3,788,509	0	3,788,509	(3,788,509)	0	0	0	0	0
5	TOTAL REVENUES	\$1,140,357,015	(\$15,419,834)	\$1,124,937,181	(\$631,251,141)	\$493,686,040	(\$119,006)	\$493,567,034	\$4,577,277	\$498,144,311
OPERATING EXPENSES:										
6	FUEL	\$229,469,024	(\$41,317,622)	\$188,151,402	(\$108,271,365)	\$79,880,037	(\$622,942)	\$79,257,095		\$79,257,095
7	PURCHASED POWER	26,417,910	19,224,082	45,641,992	(26,046,403)	19,595,589	0	19,595,589		19,595,589
8	STEAM POWER GENERATION	70,416,021	7,668,605	78,084,626	(42,922,758)	35,161,868	(2,484,337)	32,677,531		32,677,531
9	NUCLEAR POWER GENERATION	54,424,112	4,980,772	59,404,884	(31,634,360)	27,770,524	(1,212,678)	26,557,846		26,557,846
10	OTHER POWER GENERATION	3,036,215	2,057,853	5,094,068	(2,800,186)	2,293,882	(406,300)	1,887,582		1,887,582
11	OTHER POWER SUPPLY	8,278,118	506,960	8,785,078	(4,901,274)	3,883,804	(200,001)	3,683,803		3,683,803
12	TRANSMISSION	20,087,556	3,383,900	23,471,456	(12,783,323)	10,688,133	(1,609,459)	9,078,674		9,078,674
13	DISTRIBUTION	44,089,764	429,044	44,518,808	(24,079,515)	20,439,293	(2,151,036)	18,288,257		18,288,257
14	CUSTOMER ACCOUNTS	15,162,286	10,038,822	25,201,108	(14,078,121)	11,122,987	(870,040)	10,252,947		10,252,947
15	CUSTOMER SERVICE AND INFORMATION	2,327,168	1,120,156	3,447,324	(1,878,121)	1,569,203	(806,970)	762,233		762,233
16	SALES	782,752	46,046	828,798	(444,839)	383,959	(52,303)	331,656		331,656
17	ADMINISTRATIVE AND GENERAL	129,678,403	31,793,123	161,471,526	(89,842,896)	71,628,630	(5,536,651)	66,091,979		66,091,979
18	TOTAL O & M	\$604,169,329	\$39,931,741	\$644,101,070	(\$359,683,161)	\$284,417,909	(\$15,952,717)	\$268,465,192	\$0	\$268,465,192
19	DEPRECIATION	\$144,452,177	\$4,507,021	\$148,959,198	(\$81,082,349)	\$67,876,849	\$0	\$67,876,849		\$67,876,849
20	AMORTIZATION	8,261,633	25,217,143	33,478,776	(25,943,592)	7,535,184	0	7,535,184		7,535,184
21	TAXES OTHER THAN INCOME TAXES	108,479,067	(35,605,257)	72,873,810	(40,390,649)	32,483,161	(1,411,270)	31,071,891		31,071,891
22	INCOME TAXES	77,795,677	(26,566,473)	51,229,204	(27,077,382)	24,151,822	7,339,642	31,491,464	1,821,882	33,313,346
23	INTEREST ON CUSTOMER DEPOSITS-MO	0	438,857	438,857	(438,857)	0	0	0		0
24	INTEREST ON CUSTOMER DEPOSITS-KS	0	78,796	78,796	0	78,796	16,134	94,930		94,930
25	TOTAL OPERATING EXPENSES	\$943,157,883	\$8,001,828	\$951,159,711	(\$534,615,990)	\$416,543,721	(\$10,008,211)	\$406,535,510	\$1,821,882	\$408,357,392
26	OPERATING INCOME	\$197,199,132	(\$23,421,662)	\$173,777,470	(\$96,635,151)	\$77,142,319	\$9,889,205	\$87,031,524	\$2,755,395	\$89,786,919

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO INCOME STATEMENT
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A KANSAS JURISDICTIONAL	B STAFF ADJUSTMENT NO. 1	C STAFF ADJUSTMENT NO. 2	D STAFF ADJUSTMENT NO. 3	E STAFF ADJUSTMENT NO. 4	F STAFF ADJUSTMENT NO. 5	G STAFF ADJUSTMENT NO. 6	H STAFF ADJUSTMENT NO. 7	I STAFF ADJUSTMENT NO. 8
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	OPERATING REVENUES:									
1	ELECTRIC REVENUES	\$435,059,316								
2	MISCELLANEOUS REVENUE	6,301,491								
3	BULK POWER SALES									
4	SALES FOR RESALE	0								
5	TOTAL REVENUES	\$493,686,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OPERATING EXPENSES:									
6	FUEL	\$79,880,037	(\$166,861)							
7	PURCHASED POWER	19,595,589								
8	STEAM POWER GENERATION	35,161,868	(1,081,132)	(1,267,213)						
9	NUCLEAR POWER GENERATION	27,770,524	(1,091,807)							
10	OTHER POWER GENERATION	2,293,882	(46,424)	(359,876)						
11	OTHER POWER SUPPLY	3,883,804	(192,865)							
12	TRANSMISSION	10,688,133	(100,906)		(1,109,890)					
13	DISTRIBUTION	20,439,293	(493,314)							
14	CUSTOMER ACCOUNTS	11,122,987	(232,224)							
15	CUSTOMER SERVICE AND INFORMATION	1,569,203	(25,621)					(471,754)	(236,017)	
16	SALES	383,959	(16,992)							
17	ADMINISTRATIVE AND GENERAL	71,628,630	(1,411,015)				(282,393)			(72,868)
18	TOTAL O & M	\$284,417,909	(\$4,859,161)	(\$1,627,089)	(\$1,109,890)	(\$1,643,006)	(\$282,393)	(\$471,754)	(\$236,017)	(\$72,868)
19	DEPRECIATION	\$67,876,849								
20	AMORTIZATION	7,535,184								
21	TAXES OTHER THAN INCOME TAXES	32,483,161	221,559							
22	INCOME TAXES	24,151,822								
23	INTEREST ON CUSTOMER DEPOSITS-MO	0								
24	INTEREST ON CUSTOMER DEPOSITS-KS	78,796								
24	TOTAL OPERATING EXPENSES	\$416,543,721	(\$4,637,602)	(\$1,627,089)	(\$1,109,890)	(\$1,643,006)	(\$282,393)	(\$471,754)	(\$236,017)	(\$72,868)
25	OPERATING INCOME	\$77,142,319	\$4,637,602	\$1,627,089	\$1,109,890	\$1,643,006	\$282,393	\$471,754	\$236,017	\$72,868

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO INCOME STATEMENT
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	S STAFF ADJUSTMENT NO. 18	T STAFF ADJUSTMENT NO. 19	U STAFF ADJUSTMENT NO. 20	V STAFF ADJUSTMENT NO. 21	X STAFF ADJUSTMENT NO. 22	Y STAFF ADJUSTMENT NO. 23	Z STAFF ADJUSTMENT NO. 24	AA STAFF ADJUSTMENT NO. 25	AB STAFF ADJUSTMENT NO. 26
5	TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES:										
6	FUEL									
7	PURCHASED POWER									
8	STEAM POWER GENERATION						(139)			
9	NUCLEAR POWER GENERATION									
10	OTHER POWER GENERATION									
11	OTHER POWER SUPPLY						(1,426)			
12	TRANSMISSION			(386,101)						
13	DISTRIBUTION						(1,001)	(80)		
14	CUSTOMER ACCOUNTS	(113,443)				(284,752)	(16,564)			
15	CUSTOMER SERVICE AND INFORMATION					(31,605)	(1,265)			
16	SALES					(60,783)	(158,462)	(80,179)	(27,924)	(1,119,744)
17	ADMINISTRATIVE AND GENERAL									
18	TOTAL O & M	(\$113,443)	\$0	(\$386,101)	\$0	(\$377,140)	(\$178,857)	(\$80,259)	(\$27,924)	(\$1,119,744)
19	DEPRECIATION									
20	AMORTIZATION		(1,138,237)							
21	TAXES OTHER THAN INCOME TAXES				(465,375)					
22	INCOME TAXES									
23	INTEREST ON CUSTOMER DEPOSITS-MO									
24	INTEREST ON CUSTOMER DEPOSITS-KS									
24	TOTAL OPERATING EXPENSES	(\$113,443)	(\$1,138,237)	(\$386,101)	(\$465,375)	(\$377,140)	(\$178,857)	(\$80,259)	(\$27,924)	(\$1,119,744)
25	OPERATING INCOME	\$113,443	\$1,138,237	\$386,101	\$465,375	\$377,140	\$178,857	\$80,259	\$27,924	\$1,119,744

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO INCOME STATEMENT
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	AC STAFF ADJUSTMENT NO. 27	AD STAFF ADJUSTMENT NO. 28	AE STAFF ADJUSTMENT NO. 29	AF STAFF ADJUSTMENT NO. 30	AG STAFF ADJUSTMENT NO. 31	AH STAFF ADJUSTMENT NO. 32	AI STAFF ADJUSTMENT NO. 33	AJ STAFF ADJUSTMENT NO. 34	AK	AL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	OPERATING REVENUES:										
1	ELECTRIC REVENUES						(\$2,741,120)			(\$2,741,120)	\$432,318,196
2	MISCELLANEOUS REVENUE									0	6,301,491
3	BULK POWER SALES										
4	SALES FOR RESALE									0	0
5	TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	(\$2,741,120)	\$0	\$0	(\$119,006)	\$493,567,034
	OPERATING EXPENSES:										
6	FUEL									(\$622,942)	\$79,257,095
7	PURCHASED POWER									0	19,595,589
8	STEAM POWER GENERATION		(131,697)							(2,484,337)	32,677,531
9	NUCLEAR POWER GENERATION			(120,871)						(1,212,678)	26,557,846
10	OTHER POWER GENERATION									(406,300)	1,887,582
11	OTHER POWER SUPPLY									(200,001)	3,683,803
12	TRANSMISSION										
13	DISTRIBUTION									(2,151,036)	18,288,257
14	CUSTOMER ACCOUNTS							(256,914)		(870,040)	10,252,947
15	CUSTOMER SERVICE AND INFORMATION									(806,970)	762,233
16	SALES									(52,303)	331,656
17	ADMINISTRATIVE AND GENERAL				(608,805)	(497,850)					
18	TOTAL O & M	\$0	(\$131,697)	(\$120,871)	(\$608,805)	(\$497,850)	\$0	(\$256,914)	\$0	(\$15,952,717)	\$268,465,192
19	DEPRECIATION									\$0	\$67,876,849
20	AMORTIZATION									0	7,535,184
21	TAXES OTHER THAN INCOME TAXES									(1,411,270)	31,071,891
22	INCOME TAXES								7,339,642	7,339,642	31,491,464
23	INTEREST ON CUSTOMER DEPOSITS-MO									0	0
24	INTEREST ON CUSTOMER DEPOSITS-KS	16,134								16,134	94,930
24	TOTAL OPERATING EXPENSES	\$16,134	(\$131,697)	(\$120,871)	(\$608,805)	(\$497,850)	\$0	(\$256,914)	\$7,339,642	(\$10,008,211)	\$406,535,510
25	OPERATING INCOME	(\$16,134)	\$131,697	\$120,871	\$608,805	\$497,850	(\$2,741,120)	\$256,914	(\$7,339,642)	\$9,889,205	\$87,031,524

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	INCREASE / (DECREASE) TO OPERATIONS
*****		*****
	STAFF ADJUSTMENT NO.1 (Grady)	
1	STEAM POWER GENERATION	(\$1,247,993)
2	NUCLEAR POWER GENERATION	(1,091,807)
3	OTHER POWER GENERATION	(46,424)
4	OTHER POWER SUPPLY	(192,865)
5	TRANSMISSION	(100,906)
6	DISTRIBUTION	(493,314)
7	CUSTOMER ACCOUNTS	(232,224)
8	CUSTOMER SERVICE AND INFORMATION	(25,621)
9	SALES	(16,992)
10	ADMINISTRATIVE AND GENERAL	(1,411,015)
11	TAXES OTHER THAN INCOME TAXES	221,559
12	To reflect Staff's payroll annualization and normalization adjustment.	
	STAFF ADJUSTMENT NO.2 (Grady)	
13	STEAM POWER GENERATION	(1,267,213)
14	OTHER POWER GENERATION	(359,876)
15	To reflect Staff's adjustment to normalize generation maintenance expense.	
	STAFF ADJUSTMENT NO.3 (Grady)	
16	TRANSMISSION	(1,109,890)
17	To reflect Staff's adjustment to normalize transmission maintenance expense.	
	STAFF ADJUSTMENT NO.4 (Grady)	
18	DISTRIBUTION	(1,643,006)
19	To reflect Staff's adjustment to normalize distribution maintenance expense.	
	STAFF ADJUSTMENT NO.5 (Grady)	
20	ADMINISTRATIVE AND GENERAL	(282,393)
21	To reflect Staff's adjustment to normalize general plant maintenance expense.	
	STAFF ADJUSTMENT NO.6 (Grady)	
22	CUSTOMER SERVICE AND INFORMATION	(471,754)
23	To reflect Staff's recommendation that KCPL recover its energy efficiency investments through a EE Rider.	
	STAFF ADJUSTMENT NO.7 (Grady)	
24	CUSTOMER ACCOUNTS	(236,017)
25	To reflect Staff's adjustment to recognize KCPL's actual credit card program expenses.	
	STAFF ADJUSTMENT NO.8 (Grady)	
26	ADMINISTRATIVE AND GENERAL	(72,868)
27	To reflect Staff's adjustment to normalize KCPL's severance expense.	

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	EXPLANATION	INCREASE / (DECREASE) TO OPERATIONS
*****		*****
	<u>STAFF ADJUSTMENT NO. 9</u> (Grady)	
28	ADMINISTRATIVE AND GENERAL	(\$124,597)
29	TAXES OTHER THAN INCOME TAXES	(29,217)
31	To reflect Staff's adjustment to amortize KCPL's talent assessment severance expense.	
	<u>STAFF ADJUSTMENT NO. 10</u> (Grady)	
32	ADMINISTRATIVE AND GENERAL	(377,335)
33	To reflect Staff's adjustment to normalize KCPL's other benefits expenses.	
	<u>STAFF ADJUSTMENT NO. 11</u> (Grady)	
34	BULK POWER SALES	[REDACTED]
35	To reflect Staff's adjustment to allocate Short-Term Bulk Power Sales via Staff's Unused Energy Allocator.	
	<u>STAFF ADJUSTMENT NO. 12</u> (Rohrer)	
36	FUEL	[REDACTED]
37	TRANSMISSION	
38	ADMINISTRATIVE AND GENERAL	
39	To adjust lease expenses for known and measurable changes.	
	<u>STAFF ADJUSTMENT NO. 13</u> (Rohrer)	
40	STEAM POWER GENERATION	(4,156)
41	OTHER POWER SUPPLY	(5,710)
42	DISTRIBUTION	(13,635)
43	CUSTOMER ACCOUNTS	(169)
44	CUSTOMER SERVICE AND INFORMATION	(8,279)
45	SALES	(2,441)
46	ADMINISTRATIVE AND GENERAL	(113,950)
47	To reflect Staff's adjustment to dues and donations.	
	<u>STAFF ADJUSTMENT NO. 14</u> (Rohrer)	
48	ADMINISTRATIVE AND GENERAL	(340,544)
49	To amortize KCPL's test year employee augmentation expenses.	
	<u>STAFF ADJUSTMENT NO. 15</u> (Rohrer)	
50	ADMINISTRATIVE AND GENERAL	(165,722)
51	To reflect the direct assignment of test year legal expenses.	
	<u>STAFF ADJUSTMENT NO. 16</u> (Rohrer)	
52	CUSTOMER ACCOUNTS	(31,273)
53	ADMINISTRATIVE AND GENERAL	(88,335)
54	To reflect Staff's adjustment to KCPL corporate dues.	

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	INCREASE / (DECREASE) TO OPERATIONS
55	STAFF ADJUSTMENT NO. 17 (Rohrer) FUEL	
56	To reflect Staff's adjustment to KCPL's pro forma Montrose STB expenses.	
57	STAFF ADJUSTMENT NO. 18 (Rohrer) CUSTOMER ACCOUNTS	(113,443)
58	To adjust accounts receivable sales expenses to reflect test year actual amount.	
59	STAFF ADJUSTMENT NO. 19 (Rohrer) TAXES OTHER THAN INCOME TAXES	(1,138,237)
60	To adjust pro forma property taxes to reflect test year actual amount.	
61	STAFF ADJUSTMENT NO. 20 (Rohrer) TRANSMISSION	(386,101)
62	To reverse KCPL's pro forma adjustment to transmission expansion expenses.	
63	STAFF ADJUSTMENT NO. 21 (Rohrer) TAXES OTHER THAN INCOME TAXES	(465,375)
64	To eliminate allocated expenses related to Missouri capital stock expense.	
65	STAFF ADJUSTMENT NO. 22 (Bowman) CUSTOMER SERVICE AND INFORMATION	(284,752)
66	SALES	(31,605)
67	ADMINISTRATIVE AND GENERAL	(60,783)
68	To reflect Staff's adjustment to remove certain advertising expenses from KCPL's test year cost of service.	
69	STAFF ADJUSTMENT NO. 23 (Bowman) STEAM POWER GENERATION	(139)
70	OTHER POWER SUPPLY	(1,426)
71	DISTRIBUTION	(1,001)
72	CUSTOMER SERVICE AND INFORMATION	(16,564)
73	SALES	(1,265)
74	ADMINISTRATIVE AND GENERAL	(158,462)
75	To reflect Staff's adjustment to remove expenses relating to sporting events, golf, etc. from KCPL's test year cost of service.	
76	STAFF ADJUSTMENT NO. 24 (Bowman) DISTRIBUTION	(80)
77	ADMINISTRATIVE AND GENERAL	(80,179)
78	To reflect Staff's adjustment to remove lobbying expenses from KCPL's cost of service.	
79	STAFF ADJUSTMENT NO. 25 (Bowman) ADMINISTRATIVE AND GENERAL	(27,924)
80	To reflect Staff's adjustment to deferred rate case expense.	

INCREASE / (DECREASE)
 TO OPERATIONS



KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	STAFF ADJUSTMENT NO.	DESCRIPTION	INCREASE / (DECREASE) TO OPERATIONS

81	<u>STAFF ADJUSTMENT NO. 26</u>	(Bowman) ADMINISTRATIVE AND GENERAL	(\$1,119,744)
82		To reflect Staff's adjustment to include updated rate case expense in KCPL's test year cost of service.	
83	<u>STAFF ADJUSTMENT NO. 27</u>	(Bowman) INTEREST ON CUSTOMER DEPOSITS-KS	16,134
84		To reflect Staff's adjustment to update KCPL's cost of service to reflect the 2007 interest rate paid on customer deposits.	
85	<u>STAFF ADJUSTMENT NO. 28</u>	(Bowman) STEAM POWER GENERATION	(131,697)
86		To reflect Staff's adjustment to remove non known and measurable O&M expenses related to LaCygne SCR from KCPL test year cost of service.	
87	<u>STAFF ADJUSTMENT NO. 29</u>	(Bowman) NUCLEAR POWER GENERATION	(120,871)
88		To reflect Staff's adjustment to amortize the Wolf Creek department of energy settlement.	
89	<u>STAFF ADJUSTMENT NO. 30</u>	(Hull) ADMINISTRATIVE AND GENERAL	(608,805)
90		To reflect Staff's adjustment to pension expense.	
91	<u>STAFF ADJUSTMENT NO. 31</u>	(Hull) ADMINISTRATIVE AND GENERAL	(497,850)
92		To reflect Staff's adjustment to other post employment benefits expense.	
93	<u>STAFF ADJUSTMENT NO. 32</u>	(Sanderson) ELECTRIC REVENUES	(2,741,120)
94		To reflect Staff's weather normalization adjustment.	
95	<u>STAFF ADJUSTMENT NO. 33</u>	(Grady) CUSTOMER ACCOUNTS	(256,914)
96		To reflect Staff's adjustment to bad debt expense.	
97	<u>STAFF ADJUSTMENT NO. 34</u>	(Rohrer) INCOME TAXES	7,339,642
98		To reflect Staff's the income tax impact of all of Staff's adjustments.	

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 INTEREST EXPENSE CALCULATION
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A STAFF ADJUSTED	B STAFF PRO FORMA
1	RATE BASE	\$1,097,945,143	\$1,097,836,114
2	WEIGHTED COST OF LONG TERM DEBT	2.6654%	2.6654%
3	INTEREST EXPENSE	\$29,264,180	\$29,261,274

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 CAPITAL STRUCTURE
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A TOTAL COMPANY	B STAFF ADJUSTMENTS	C STAFF ADJUSTED	D CAPITALIZATION RATIO'S	E COST OF CAPITAL	F WEIGHTED COST OF CAPITAL
1	LONG TERM DEBT				45.7180%	5.8300%	2.6654%
2	PREFERRED STOCK				1.2939%	4.2900%	0.0555%
3	COMMON EQUITY				52.9881%	10.3000%	5.4578%
4	TOTAL				100.0000%		8.1786%

5 WEIGHTED COST OF DEBT 2.6654%

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 ADJUSTMENTS TO CAPITAL STRUCTURE
 FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE NO.	DESCRIPTION	A TOTAL COMPANY	B STAFF ADJUSTMENT NO. 1	C TOTAL STAFF ADJUSTMENTS	D TOTAL STAFF ADJUSTED
1	LONG TERM DEBT				
2	PREFERRED STOCK				
3	COMMON EQUITY				
4	TOTAL				



KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
EXPLANATION OF STAFF ADJUSTMENTS TO CAPITAL STRUCTURE
FOR THE TEST YEAR ENDED DECEMBER 31, 2006

LINE
NO.

STAFF ADJUSTMENT NO. 1 (Rohrer, Gatewood)

- 1 LONG TERM DEBT
- 2 COMMON EQUITY

To reflect Staff's adjustment to update KCPL's capital structure to reflect Staff's projected 9/30/07 Capital Structure.

INCREASE / (DECREASE)
TO CAPITAL STRUCTURE



KANSAS CITY POWER & LIGHT CO.
STAFF CIAC CALCULATION
FOR THE TEST YEAR ENDED DECEMBER 31, 2006

Docket No. 07-KCPE-905-RTS
Schedule CIAC

Line No.	(All amounts are Staff adjusted)	Notes	SOURCE *	TOTAL COMPANY	JURISDICTIONAL ALLOCATOR	KANSAS
1	Long-Term Debt		KCPL response to DR # KCC-320	\$1,027,164,439		
2	Jurisdictional Allocator	1			44.0900%	
3	Total Debt					\$452,876,801
4	Cost of Debt		Schedule C-1, Col. A, Line 5	5.8300%	N/A	
5	Interest Expense					\$26,402,718
6	Operating Revenue		Schedule B-1, Col. I, Line 5	N/A	N/A	\$498,144,311
7 Less:	Operating and Maintenance Expense		Schedule B-1, Col. I, Line 18	N/A	N/A	\$268,465,192
8 Less:	Depreciation		Schedule B-1, Col. I, Line 19	N/A	N/A	\$67,876,849
9 Less:	Amortization		Schedule B-1, Col. I, Line 20	N/A	N/A	\$7,535,184
10 Less:	Interest on Customer Deposits		Schedule B-1, Col. I, Line 24	N/A	N/A	\$94,930
11 Less:	Taxes Other than Income Taxes		Schedule B-1, Col. I, Line 21	N/A	N/A	\$31,071,891
12 Less:	Income Taxes		Schedule B-1, Col. I, Line 22	N/A	N/A	\$33,313,346
13 Equals	Operating Income		Schedule B-1, Col. I, Line 25	N/A	N/A	\$89,786,919
14 Less:	Interest Expense		Line 5	N/A	N/A	\$26,402,718
15 Add:	Depreciation		Line 8			\$67,876,849
16 Add:	Amortization		Line 9			\$7,535,184
17 Add:	Deferred Taxes		Schedule B-4, Col. I, Lines 43-44	N/A	N/A	\$2,367,386
18 Equals	Funds From Operations		Line 18			\$141,163,620
19						
20	Capitalized Lease Obligations		KCPL response to DR #KCC-327	\$2,274,358	44.09%	\$1,002,765
21	Short Term Debt Balance		KCPL response to DR #KCC-327	\$0	44.09%	\$0
22	Short Term Debt Interest		KCPL response to DR #KCC-327	\$12,501,891	44.09%	\$5,512,084
23	Operating Lease Debt Equivalent		KCPL response to DR #KCC-327	\$86,418,185	44.09%	\$38,101,778
24	Purchase Power Debt Equivalent		KCPL response to DR #KCC-327	\$19,032,713	44.09%	\$8,391,523
25	Accounts Receivable Debt Equivalent		KCPL response to DR #KCC-327	\$70,000,000	44.09%	\$30,863,000
26	Interest Expense for Operating Leases		Line 23 * 6.04%	\$5,219,658	44.09%	\$2,301,347
27	Interest Expense for Purchased Power		Line 24 * 6.04%	\$1,149,576	44.09%	\$506,848
28	Interest Expense for Receivable Sales		Line 25 * 5%	\$3,500,000	44.09%	\$1,543,150
29	Adjusted Interest Expense		Lines 5+22+26+27+28			\$36,266,147
30	Adjusted Total Debt		Lines 3+20+21+23+24+25			\$531,235,867
31	FFO / Interest Coverage		Line 18+Line 29/ Line 29			4.89
32	FFO / Total Debt		Line 18 / Line 30			26.57%
33	FFO Adjustment to meet Interest Coverage Target		(3.80-Line 31)*Line 29			(\$39,618,410)
34	FFO Adjustment to meet Average Total Debt Target		(.25-Line 32)*Line 30			(\$8,354,654)
	Tax Gross Up on FFO Adjustment				0.602225	
	Total CIAC					<u>0</u>

* ALL ITEMS REFERENCING STAFF SCHEDULES COME FROM NON-CIAC VERSION OF STAFF SCHEDULES
1 Allocation Percentage= Kansas Jurisdictional Rate Base/Total Company Rate Base

CERTIFICATE OF SERVICE

07-KCPE-905-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Staff's Redacted Schedules was placed in the United States mail, postage prepaid, or hand-delivered this 3rd day of August, 2007, to the following:

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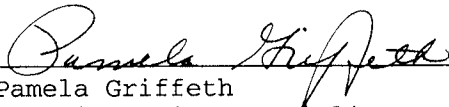
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Pamela Griffeth
Administrative Specialist

* Denotes those receiving the Confidential version