

MISSOURI PUBLIC SERVICE COMMISSION

Filed
December 04, 2012
Data Center
Missouri Public
Service Commission

COST OF SERVICE

Staff Accounting Schedules

TRUE-UP DIRECT

**TEST YEAR 12 MONTHS ENDED SEPTEMBER 30, 2011
UPDATED MARCH 31, 2012
TRUE-UP AUGUST 31, 2012**

**Great Plains Energy, Inc.
KANSAS CITY POWER & LIGHT COMPANY**

CASE NO. ER-2012-0174

*Jefferson City, Missouri
November 8, 2012*

Staff Exhibit No. 383
Date 11-12-12 Reporter KF
File No. ER-2012-0174

Staff Exhibit No. 383

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0174
Date Prepared: November 8, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

True Up-November 8, 2012

Test Year ending September 30, 2011

Update Period of March 31, 2012

True-Up of August 31, 2012

CASE NO. ER-2012-0174

Jefferson City, Missouri

November 2012

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Revenue Requirement

Line Number	A Description	B 7.13% Return	C 7.39% Return	D 7.65% Return
1	Net Orig Cost Rate Base	\$2,052,562,120	\$2,052,562,120	\$2,052,562,120
2	Rate of Return	7.13%	7.39%	7.65%
3	Net Operating Income Requirement	\$146,327,154	\$151,725,392	\$157,103,105
4	Net Income Available	\$124,140,749	\$124,140,749	\$124,140,749
5	Additional Net Income Required	\$22,186,405	\$27,584,643	\$32,962,356
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,853,725	\$34,217,243	\$37,567,973
8	Current Income Tax Available	\$17,029,889	\$17,029,889	\$17,029,889
9	Additional Current Tax Required	\$13,823,836	\$17,187,354	\$20,538,084
10	Revenue Requirement	\$36,010,241	\$44,771,997	\$53,500,440
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$36,010,241	\$44,771,997	\$53,500,440

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,226,344,692
2	Less Accumulated Depreciation Reserve		\$1,805,036,129
3	Net Plant In Service		\$2,421,308,563
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,586,491
6	Prepaid Pension Asset EO-2005-0329		\$18,448,218
7	FAS 106 OPEB Tracker		-\$508,595
8	Reg Asset Excess Act FAS 87 vs Rate		\$12,043,633
9	Prepayments		\$5,706,521
10	Materials & Supplies		\$53,441,721
11	Fuel Inventory-Oil		\$4,551,330
12	Fuel Inventory-Coal		\$24,537,652
13	Fuel Inventory-Lime/Limestone		\$182,887
14	Fuel Inventory-Ammonia		\$133,424
15	Fuel Inventory-Nuclear		\$37,846,427
16	Powder Activated Carbon (PAC)		\$97,675
17	Vintage 1 DSM-Case No ER-2005-0329		\$1,038,556
18	Vintage 2 DSM-Case No ER-2007-0291		\$2,392,668
19	Vintage 3-DSM-Case No ER-2009-0089		\$4,693,505
20	Vintage 4 DSM-Case No ER-2010-0355		\$18,319,892
21	Vintage 5 DSM-Case No ER-2012-0174		\$15,096,165
22	Plant 1 and Common Regulatory Asset "Vintage 1"		\$10,951,114
23	Plant 1 and Common Regulatory Asset "Vintage 2"		\$1,745,634
24	Plant Unit 2 Regulatory Asset "Vintage 1"		\$16,566,208
25	Plant Unit 2 Regulatory Asset "Vintage 2"		\$11,619,121
26	TOTAL ADD TO NET PLANT IN SERVICE		\$203,317,265
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.0000%	\$1,417,085
29	State Tax Offset	5.0000%	\$293,777
30	City Tax Offset	5.0000%	\$0
31	Interest Expense Offset	16.2110%	\$9,642,830
32	Customer Deposits		\$4,150,270
33	Customer Advances for Construction		\$158,781
34	Deferred Income Taxes-Depreciation		\$510,163,108
35	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$2,688
36	Other Regulatory Liability (SO2 Emission Allowances)		\$46,235,169
37	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
38	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0

Accounting Schedule: 02

Sponsor: Staff

Page: 1 of 2

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
39	Additional Amortization-Case No. ER-2009-0089 see Reseve Schedule 6		\$0
40	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
41	TOTAL SUBTRACT FROM NET PLANT		\$572,063,708
42	Total Rate Base		<u>\$2,052,562,120</u>

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	53.4300%	\$0	\$38,569
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	52.7000%	\$0	\$1,072,979
5	303.020	Misc Intangible Pkt - 5yr Software	\$97,710,665	P-5	\$0	\$97,710,665	53.3345%	\$0	\$52,113,495
6	303.030	Misc Intangible Pkt - 10 yr Software	\$62,595,679	P-6	\$0	\$62,595,679	54.5119%	\$0	\$34,122,094
7	303.050	Misc Intang Pkt - WC 5yr Software	\$21,568,100	P-7	\$0	\$21,568,100	52.7000%	\$0	\$11,366,389
8	303.070	Misc Intg Pkt-Srct (Like 312)	\$34,980	P-8	\$0	\$34,980	52.7000%	\$0	\$18,434
9	303.080	Misc Intangible Trans Line (Like 355)	\$5,839,200	P-9	\$0	\$5,839,200	52.7000%	\$0	\$3,077,258
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$3,760,051	P-10	\$0	\$3,760,051	52.7000%	\$0	\$1,981,547
11		TOTAL PLANT INTANGIBLE	\$193,639,812		\$0	\$193,639,812		\$0	\$103,813,702
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	52.7000%	\$0	\$425,437
16	311.000	Structures & Improvements	\$28,709,448	P-16	\$0	\$28,709,448	52.7000%	\$0	\$15,129,879
17	311.020	Structures - H 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	52.7000%	\$0	\$4,702,571
18	312.000	Boiler Plant Equipment	\$77,363,334	P-18	-\$796,395	\$76,566,939	52.7000%	\$0	\$40,350,777
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	52.7000%	\$0	\$5,266,243
20	312.030	Boiler Plant - H5 Rebuild	\$221,991,460	P-20	\$0	\$221,991,460	52.7000%	\$0	\$116,989,499
21	314.000	Turbogenerator Units	\$78,676,216	P-21	\$0	\$78,676,216	52.7000%	\$0	\$41,482,366
22	315.000	Accessory Electric Equipment	\$13,354,826	P-22	\$0	\$13,354,826	52.7000%	\$0	\$7,037,993
23	315.010	Accessory Equip - H5 Rebuild	\$39,396,975	P-23	\$0	\$39,396,975	52.7000%	\$0	\$20,762,206
24	316.000	Misc. Power Plant Equipment	\$8,946,314	P-24	\$0	\$8,946,314	52.7000%	\$0	\$4,714,707
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,161	P-25	\$0	\$2,305,161	52.7000%	\$0	\$1,214,820
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$490,448,195		-\$796,395	\$489,651,800		\$0	\$258,046,498
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$3,691,922	P-28	\$0	\$3,691,922	52.7000%	\$0	\$1,945,643
29	311.000	Steam Production-Structures & Improvement	\$22,344,689	P-29	\$0	\$22,344,689	52.7000%	\$0	\$11,775,651
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$392,244,329	P-30	\$0	\$392,244,329	52.5300%	\$0	\$206,045,946
31	312.050	Stm Pr-Boiler Pkt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-31	\$0	-\$16,365	100.0000%	\$0	-\$16,365
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$1,554,088	P-32	\$0	\$1,554,088	52.7000%	\$0	\$819,004
33	314.000	Steam Production-Turbogenerators - Electric	\$54,457,506	P-33	\$0	\$54,457,506	52.7000%	\$0	\$28,699,106
34	315.000	Steam Production-Accessory Equipment - Electric	\$48,899,325	P-34	\$0	\$48,899,325	52.7000%	\$0	\$25,769,944
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	P-35	\$0	-\$622,572	100.0000%	\$0	-\$622,572
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$7,607,350	P-36	\$0	\$7,607,350	52.7000%	\$0	\$4,009,073
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-37	\$0	-\$11	100.0000%	\$0	-\$11
38		TOTAL PRODUCTION-STM-IATAN I	\$530,160,261		\$0	\$530,160,261		\$0	\$278,425,419
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$80,111,019	P-40	\$0	\$80,111,019	52.7000%	\$0	\$42,218,507
41	312.000	Steam Production-Turbogenerators-Electric	\$191,895,966	P-41	\$0	\$191,895,966	52.7000%	\$0	\$101,129,174
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$4,085,403	P-42	\$0	\$4,085,403	52.7000%	\$0	\$2,153,007
43	315.000	Steam Production-Accessory Equip-Electric	\$4,574,866	P-43	\$0	\$4,574,866	52.7000%	\$0	\$2,410,954
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$897,209	P-44	\$0	\$897,209	52.7000%	\$0	\$472,829
45		TOTAL PRODUCTION-IATAN COMMON	\$281,564,463		\$0	\$281,564,463		\$0	\$148,384,471

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	\$0	\$0	52.7000%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	P-48	\$0	\$0	52.7000%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$633,186	P-49	\$0	\$633,186	52.7000%	\$0	\$333,689
50	311.040	Steam Production Structures-Electric	\$101,867,051	P-50	\$0	\$101,867,051	52.7000%	\$0	\$53,683,936
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	P-51	\$0	-\$720,112	100.0000%	\$0	-\$720,112
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	312.020	Steam PR Boiler AQC Equip-Elec	\$23,821	P-53	\$0	\$23,821	52.7000%	\$0	\$12,554
54	312.040	Steam Production-Boiler Plant Equip- Iatan 2	\$751,150,711	P-54	\$0	\$751,150,711	52.7000%	\$0	\$395,856,425
55	312.060	Strn Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	P-55	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$100,697,214	P-57	\$0	\$100,697,214	52.7000%	\$0	\$53,067,432
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-58	\$0	-\$715,476	100.0000%	\$0	-\$715,476
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0
60	315.040	Steam Production-Accessory Equip- Iatan 2	\$35,714,916	P-60	\$0	\$35,714,916	52.7000%	\$0	\$18,821,761
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	P-61	\$0	-\$239,102	100.0000%	\$0	-\$239,102
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$4,694,745	P-63	\$0	\$4,694,745	52.7000%	\$0	\$2,474,131
64	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-64	\$0	-\$26,736	100.0000%	\$0	-\$26,736
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66		TOTAL PRODUCTION- IATAN 2	\$987,904,530		\$0	\$987,904,530		\$0	\$617,372,814
67		LACYGNE COMMON PLANT							
68	310.000	Steam Production- Land- LaCygne- Common	\$767,850	P-68	\$0	\$767,850	52.7000%	\$0	\$404,657
69	311.000	Steam Production- Structures- LaCygne- Common	\$8,797,012	P-69	\$0	\$8,797,012	52.7000%	\$0	\$4,636,025
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$6,839,017	P-70	\$0	\$6,839,017	52.7000%	\$0	\$3,604,162
71	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$456,630	P-71	\$0	\$456,630	52.7000%	\$0	\$240,644
72	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$61,910	P-72	\$0	\$61,910	52.7000%	\$0	\$32,627
73	315.000	Steam Production-Acc. Equip-LaCygne- Common	\$5,074,216	P-73	\$0	\$5,074,216	52.7000%	\$0	\$2,674,112
74	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$14,320	P-74	\$0	\$14,320	52.7000%	\$0	\$7,547
75	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$5,122,604	P-75	\$0	\$5,122,604	52.7000%	\$0	\$2,699,612
76		TOTAL LACYGNE COMMON PLANT	\$27,133,559		\$0	\$27,133,559		\$0	\$14,299,386
77		PRODUCTION-STEAM-LACYGNE 1							
78	310.000	Land-LaCygne 1	\$1,937,712	P-78	\$0	\$1,937,712	52.7000%	\$0	\$1,021,174
79	311.000	Structures-LaCygne 1	\$19,258,979	P-79	\$0	\$19,258,979	52.7000%	\$0	\$10,149,482
80	312.000	Boiler Plant Equip-LaCygne 1	\$176,301,000	P-80	\$0	\$176,301,000	52.7000%	\$0	\$92,910,627
81	312.020	Boiler AQC Equip-LaCygne 1	\$33,797,906	P-81	\$0	\$33,797,906	52.7000%	\$0	\$17,811,496
82	314.000	Turbogenerator-LaCygne 1	\$32,781,042	P-82	\$0	\$32,781,042	52.7000%	\$0	\$17,275,609
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$19,514,407	P-83	\$0	\$19,514,407	52.7000%	\$0	\$10,284,092
84	316.000	Acc. Equip-LaCygne 1	\$2,991,170	P-84	\$0	\$2,991,170	52.7000%	\$0	\$1,576,347
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$286,582,216		\$0	\$286,582,216		\$0	\$151,028,827
86		PRODUCTION-STEAM-LACYGNE 2							

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
87	311.000	Structures-LaCygne 2	\$4,048,039	P-87	\$0	\$4,048,039	52.7000%	\$0	\$2,133,317
88	312.000	Boiler Plant Equip-LaCygne 2	\$101,781,589	P-88	\$0	\$101,781,589	52.7000%	\$0	\$63,638,897
89	314.000	Turbogenerator-LaCygne 2	\$22,671,032	P-89	\$0	\$22,671,032	52.7000%	\$0	\$11,947,634
90	315.000	Accessory Equip-LaCygne 2	\$14,977,207	P-90	\$0	\$14,977,207	52.7000%	\$0	\$7,892,988
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,478,932	P-91	\$0	\$1,478,932	52.7000%	\$0	\$779,397
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$144,956,799		\$0	\$144,956,799		\$0	\$76,392,233
93		PRODUCTION STM-MONTROSE 1, 2 & 3							
94	310.000	Land- Montrose	\$1,406,842	P-94	\$0	\$1,406,842	52.7000%	\$0	\$741,406
95	311.000	Structures - Electric - Montrose	\$17,139,819	P-95	\$0	\$17,139,819	52.7000%	\$0	\$9,032,685
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$183,822,877	P-96	\$0	\$183,822,877	52.7000%	\$0	\$81,064,656
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-97	\$0	\$8,919,886	52.7000%	\$0	\$4,700,780
98	314.000	Turbogenerators- Electric- Montrose	\$47,194,806	P-98	\$0	\$47,194,806	52.7000%	\$0	\$24,871,663
99	315.000	Accessory Equipment- Electric - Montrose	\$23,386,522	P-99	\$0	\$23,386,522	52.7000%	\$0	\$12,324,697
100	316.000	Misc. Plant Equipment- Electric- Montrose	\$5,163,567	P-100	\$0	\$5,163,567	52.7000%	\$0	\$2,721,200
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$257,034,319		\$0	\$257,034,319		\$0	\$135,457,087
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
103	341.000	Other Prod - Structures Hawthorn 6	\$154,046	P-103	\$0	\$154,046	52.7000%	\$0	\$81,182
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$1,067,637	P-104	\$0	\$1,067,637	52.7000%	\$0	\$562,645
105	344.000	Other Production - Generators Hawthorn 6	\$60,372,363	P-105	\$0	\$60,372,363	52.7000%	\$0	\$26,546,235
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$2,563,052	P-106	\$0	\$2,563,052	52.7000%	\$0	\$1,350,728
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$64,157,098		\$0	\$64,157,098		\$0	\$28,540,790
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
109	311.000	Structures and Improvements - Hawthorn 9	\$2,244,258	P-109	\$0	\$2,244,258	52.7000%	\$0	\$1,182,724
110	312.000	Boiler Plant Equip - Hawthorn 9	\$42,274,604	P-110	\$0	\$42,274,604	52.7000%	\$0	\$22,278,716
111	314.000	Turbogenerators - Hawthorn 9	\$16,816,864	P-111	\$0	\$16,816,864	52.7000%	\$0	\$8,862,487
112	315.000	Accessory Equipment - Hawthorn 9	\$13,509,391	P-112	\$0	\$13,509,391	52.7000%	\$0	\$7,119,449
113	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-113	\$0	\$178,287	52.7000%	\$0	\$93,957
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$75,023,404		\$0	\$75,023,404		\$0	\$39,537,333
115		PRODUCTION - NORTHEAST STATION							
116	311.000	Steam Prod - Structures - Elect - NE	\$8,238	P-116	\$0	\$8,238	52.7000%	\$0	\$4,341
117	340.000	Other Production - Land NE	\$136,550	P-117	\$0	\$136,550	52.7000%	\$0	\$71,962
118	341.000	Other Prod- Structures-Elec	\$94,866	P-118	\$0	\$94,866	52.7000%	\$0	\$49,994
119	342.000	Other Prod - Fuel Holders NE	\$2,078,407	P-119	\$0	\$2,078,407	52.7000%	\$0	\$1,095,320
120	344.000	Other Prod - Generators NE	\$41,355,070	P-120	\$0	\$41,355,070	52.7000%	\$0	\$21,794,122
121	345.000	Other Prod - Accessory Equip - NE	\$6,993,226	P-121	\$0	\$6,993,226	52.7000%	\$0	\$3,685,430
122	346.000	Other Production Misc Power Plant Equip Elec	\$63,390	P-122	\$0	\$63,390	52.7000%	\$0	\$33,407
123		TOTAL PRODUCTION - NORTHEAST STATION	\$60,729,747		\$0	\$60,729,747		\$0	\$26,734,576
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Production-Structures-Electric- Hawthorn 7	\$703,773	P-125	\$0	\$703,773	52.7000%	\$0	\$370,888
126	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$2,867,642	P-126	\$0	\$2,867,642	52.7000%	\$0	\$1,511,247
127	344.000	Other Production-Generators-Electric- Hawthorn 7	\$22,712,705	P-127	\$0	\$22,712,705	52.7000%	\$0	\$11,969,596
128	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$2,246,081	P-128	\$0	\$2,246,081	52.7000%	\$0	\$1,183,685

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional	
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,530,201			\$0	\$28,530,201		\$0	\$15,035,416
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE								
131	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-131	\$0	\$84,765	52.7000%	\$0	\$44,671	
132	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$568,122	P-132	\$0	\$568,122	52.7000%	\$0	\$299,400	
133	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,037,735	P-133	\$0	\$24,037,735	52.7000%	\$0	\$12,667,886	
134	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,429,091	P-134	\$0	\$1,429,091	52.7000%	\$0	\$753,131	
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,119,713		\$0	\$26,119,713		\$0	\$13,765,088	
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4								
137	311.000	Steam Production Structures-Elec	\$416,104	P-137	\$0	\$416,104	52.7000%	\$0	\$219,287	
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	52.7000%	\$0	\$93,720	
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$93,269	P-139	\$0	\$93,269	52.7000%	\$0	\$49,153	
140	341.000	Other Prod - Structures W. Gardner	\$2,864,306	P-140	\$0	\$2,864,306	52.7000%	\$0	\$1,509,489	
141	342.000	Other Prod - Fuel Holders W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	52.7000%	\$0	\$1,659,250	
142	344.000	Other Prod - Generators W. Gardner	\$110,505,698	P-142	\$0	\$110,505,698	52.7000%	\$0	\$58,236,503	
143	345.000	Other Prod - Access Equip - W. Gardner	\$6,876,630	P-143	\$0	\$6,876,630	52.7000%	\$0	\$3,623,984	
144	346.000	Other Production Misc Power Plant Equip-Elect	\$14,379	P-144	\$0	\$14,379	52.7000%	\$0	\$7,578	
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$124,096,704		\$0	\$124,096,704		\$0	\$65,398,964	
146		PROD OTHER - MIAMI/OSAWATOMIE 1								
147	340.000	Other Production - Land-Osawatomie	\$694,545	P-147	\$0	\$694,545	52.7000%	\$0	\$366,025	
148	341.000	Other Production - Structures-Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	52.7000%	\$0	\$828,382	
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	52.7000%	\$0	\$1,050,074	
150	344.000	Other Prod - Generators-Osawatomie	\$26,476,516	P-150	\$0	\$26,476,516	52.7000%	\$0	\$13,953,124	
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	52.7000%	\$0	\$947,121	
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,532,687		\$0	\$32,532,687		\$0	\$17,144,726	
153		TOTAL STEAM PRODUCTION	\$3,396,973,896		-\$796,395	\$3,396,177,501		\$0	\$1,785,563,628	
154		NUCLEAR PRODUCTION								
155		PROD PLT- NUCLEAR - WOLF CREEK								
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	52.7000%	\$0	\$1,797,905	
157	321.000	Structures & Improvements - Wolf Creek	\$403,700,702	P-157	\$0	\$403,700,702	52.7000%	\$0	\$212,750,270	
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	P-158	\$0	\$19,153,994	100.0000%	\$0	\$19,153,994	
159	322.000	Reactor Plant Equipment-Wolf Creek	\$671,144,733	P-159	\$0	\$671,144,733	52.7000%	\$0	\$353,693,274	
160	322.010	Reactor - MO Gr Up AFDC	\$48,254,066	P-160	\$0	\$48,254,066	100.0000%	\$0	\$48,254,066	
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0	
162	323.000	Turbogenerator Units - Wolf Creek	\$205,842,949	P-162	\$0	\$205,842,949	52.7000%	\$0	\$108,479,234	
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	P-163	\$0	\$4,827,790	100.0000%	\$0	\$4,827,790	
164	324.000	Accessory Electric Equipment - Wolf Creek	\$127,863,648	P-164	\$0	\$127,863,648	52.7000%	\$0	\$67,384,142	
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	P-165	\$0	\$5,950,244	100.0000%	\$0	\$5,950,244	
166	325.000	Miscellaneous Power Plant Equipment	\$80,332,793	P-166	\$0	\$80,332,793	52.7000%	\$0	\$42,335,382	
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,073,648	P-167	\$0	\$1,073,648	100.0000%	\$0	\$1,073,648	
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,116,786	P-168	\$0	-\$8,116,786	100.0000%	\$0	-\$8,116,786	
169	328.010	MPSC Disallow - Mo Basis	-\$130,693,945	P-169	\$0	-\$130,693,945	52.7000%	\$0	-\$68,875,709	
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	52.7000%	\$0	\$0	
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,432,745,421		\$0	\$1,432,745,421		\$0	\$788,707,454	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant in Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
172		TOTAL NUCLEAR PRODUCTION	\$1,432,745,421		\$0	\$1,432,745,421		\$0	\$788,707,454
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	341.020	Oth Prod-Struct-Elec-Wind	\$3,644,820	P-177	\$0	\$3,644,820	52.7000%	\$0	\$1,920,820
178	344.020	Oth Prod-Generators-Elec-Wind	\$155,247,328	P-178	\$0	\$155,247,328	52.7000%	\$0	\$81,815,342
179	345.020	Oth Prod-Accessory Equip-Wind	\$128,321	P-179	\$0	\$128,321	52.7000%	\$0	\$67,625
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$159,020,469		\$0	\$159,020,469		\$0	\$83,803,787
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
182	341.020	Other Prod-Structures-Electric Wind	\$1,017,130	P-182	\$0	\$1,017,130	52.7000%	\$0	\$536,028
183	344.020	Other Prod-Generators-Electric Wind	\$102,678,780	P-183	\$0	\$102,678,780	52.7000%	\$0	\$54,111,717
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,695,910		\$0	\$103,695,910		\$0	\$54,647,745
185		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
186		Production - Salvage & Removal	\$0	P-186	\$0	\$0	52.7000%	\$0	\$0
187		Retirements not classified-Nuclear and Steam	\$0	P-187	\$0	\$0	52.7000%	\$0	\$0
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
189		GENERAL PLANT-BUILDINGS							
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$332,244	P-190	\$0	\$332,244	52.7000%	\$0	\$175,093
191	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-191	\$0	\$19,598	52.7000%	\$0	\$10,328
192	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$21,004	P-192	\$0	\$21,004	52.7000%	\$0	\$11,069
193		TOTAL GENERAL PLANT-BUILDINGS	\$372,846		\$0	\$372,846		\$0	\$196,490
194		GENERAL PLANT - GENERAL EQUIP/TOOLS							
195	315.000	Steam Production - Accessory Equipment-Electric	\$26,371	P-195	\$0	\$26,371	52.7000%	\$0	\$13,898
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$6,198,449	P-196	\$0	\$6,198,449	52.7000%	\$0	\$3,266,583
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$6,224,820		\$0	\$6,224,820		\$0	\$3,280,481
198		BULK OIL FACILITY NE							
199	310.000	Steam Prod-Land-Electric	\$148,900	P-199	\$0	\$148,900	52.7000%	\$0	\$78,470
200	311.000	Steam Prod-Structures-Electric	\$1,134,708	P-200	\$0	\$1,134,708	52.7000%	\$0	\$597,991
201	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$609,766	P-201	\$0	\$609,766	52.7000%	\$0	\$321,347
202	315.000	Steam Production-Accessory Equipment- Electric	\$24,947	P-202	\$0	\$24,947	52.7000%	\$0	\$13,147
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$165,407	P-203	\$0	\$165,407	52.7000%	\$0	\$87,169
204	344.000	Oth Prod-Generators-Elec	\$5,190	P-204	\$0	\$5,190	52.7000%	\$0	\$2,735
205		TOTAL BULK OIL FACILITY NE	\$2,088,918		\$0	\$2,088,918		\$0	\$1,100,859
206		TOTAL OTHER PRODUCTION	\$271,402,963		\$0	\$271,402,963		\$0	\$143,029,362
207		TOTAL PRODUCTION PLANT	\$5,101,122,280		-\$796,395	\$5,100,325,885		\$0	\$2,717,300,444
208		TRANSMISSION PLANT							
209	350.000	Land - Transmission Plant	\$1,584,661	P-209	\$0	\$1,584,661	52.7000%	\$0	\$835,116
210	350.010	Land Rights - Transmission Plant	\$24,976,776	P-210	\$0	\$24,976,776	52.7000%	\$0	\$13,162,761

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant in Service

Line Number	Account# (Optional)	Plant Account Description	Total Plant	Adjst. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$356	P-211	\$0	\$356	52.7000%	\$0	\$187
212	352.000	Structures & Improvements - Transmission Plant	\$4,966,352	P-212	\$0	\$4,966,352	52.7000%	\$0	\$2,617,288
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-213	\$0	\$250,476	52.7000%	\$0	\$132,001
214	352.020	Structures & Improvements-WfCrk-Mo Gr Up	\$15,694	P-214	\$0	\$15,694	100.0000%	\$0	\$15,694
215	353.000	Station Equipment - Transmission Plant	\$137,882,422	P-215	\$0	\$137,882,422	52.7000%	\$0	\$72,664,036
216	353.000	Transmission Plant-Spearville 2	\$0	P-216	\$0	\$0	52.7000%	\$0	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$9,585,357	P-217	\$0	\$9,585,357	52.7000%	\$0	\$5,051,483
218	353.020	Stat Equip- WfCrk Mo Gr Up	\$536,264	P-218	\$0	\$536,264	100.0000%	\$0	\$536,264
219	353.030	Station Equip - Communications	\$7,858,646	P-219	\$0	\$7,858,646	52.7000%	\$0	\$4,141,506
220	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-220	\$0	\$4,287,911	52.7000%	\$0	\$2,269,729
221	355.000	Poles and Fixtures - Transmission Plant	\$113,209,798	P-221	\$0	\$113,209,798	52.7000%	\$0	\$59,661,564
222	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-222	\$0	\$58,255	52.7000%	\$0	\$30,700
223	355.020	Poles & Fixtures - WfCrk Mo Gr Up	\$3,506	P-223	\$0	\$3,506	100.0000%	\$0	\$3,506
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$98,438,493	P-224	\$0	\$98,438,493	52.7000%	\$0	\$51,877,086
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-225	\$0	\$39,418	52.7000%	\$0	\$20,773
226	356.020	Ovehd Cond-Dev-Wf Crk- Mo Gr Up	\$2,552	P-226	\$0	\$2,552	100.0000%	\$0	\$2,552
227	357.000	Underground Conduit	\$3,648,880	P-227	\$0	\$3,648,880	52.7000%	\$0	\$1,922,960
228	358.000	Underground Conductors & Devices	\$3,120,097	P-228	\$0	\$3,120,097	52.7000%	\$0	\$1,644,291
229		Transmission-Salvage & Removal : Retirements not classified	\$0	P-229	\$0	\$0	52.7000%	\$0	\$0
230		TOTAL TRANSMISSION PLANT	\$410,465,913		\$0	\$410,465,913		\$0	\$216,579,477
231		DISTRIBUTION PLANT							
232	360.000	Land - Distribution Plant	\$8,181,542	P-232	\$0	\$8,181,542	43.8069%	\$0	\$3,584,080
233	360.010	Land Rights -Distribution Plant	\$16,589,190	P-233	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
234	361.000	Structures & Improvements - Distribution Plant	\$12,289,183	P-234	\$0	\$12,289,183	49.6370%	\$0	\$6,099,982
235	362.000	Station Equipment - Distribution Plant	\$175,170,770	P-235	\$0	\$175,170,770	57.8542%	\$0	\$101,343,648
236	362.030	Station Equip - Communications	\$4,094,016	P-236	\$0	\$4,094,016	54.7304%	\$0	\$2,240,671
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$271,495,920	P-237	\$0	\$271,495,920	53.6564%	\$0	\$145,674,937
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$216,975,882	P-238	\$0	\$216,975,882	54.7629%	\$0	\$118,822,285
239	366.000	Underground Conduit - Distribution Plant	\$237,234,522	P-239	\$0	\$237,234,522	58.5178%	\$0	\$138,824,423
240	367.000	Underground Conductors & Devices - Distribution Plant	\$427,487,077	P-240	\$0	\$427,487,077	52.1945%	\$0	\$223,124,742
241	368.000	Line Transformers - Distribution Plant	\$259,029,568	P-241	\$0	\$259,029,568	57.3528%	\$0	\$148,560,710
242	369.000	Services- Distribution Plant	\$104,727,532	P-242	\$0	\$104,727,532	51.6359%	\$0	\$54,077,004
243	370.000	Meters - Distribution Plant	\$93,191,433	P-243	\$0	\$93,191,433	54.2104%	\$0	\$50,519,449
244	371.000	Meter Installations - Distribution Plant	\$10,628,707	P-244	\$0	\$10,628,707	74.6563%	\$0	\$7,934,999
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$38,553,900	P-245	\$0	\$38,553,900	28.8765%	\$0	\$11,133,017
246		Distribution-Salvage and removal: Retirements not classified	\$0	P-246	\$0	\$0	54.4317%	\$0	\$0
247		TOTAL DISTRIBUTION PLANT	\$1,875,649,242		\$0	\$1,875,649,242		\$0	\$1,021,616,604
248		GENERAL PLANT							
249	389.000	Land and Land Rights - General Plant	\$2,877,595	P-249	\$0	\$2,877,595	53.4300%	\$0	\$1,537,499
250	390.000	Structures & Improvements - General Plant	\$72,439,077	P-250	\$0	\$72,439,077	53.4300%	\$0	\$38,704,199
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,589,137	P-251	\$0	\$4,589,137	53.4300%	\$0	\$2,451,976
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,848,900	P-252	\$0	\$26,848,900	53.4300%	\$0	\$14,345,367
253	391.000	Office Furniture & Equipment - General Plant	\$13,082,332	P-253	\$0	\$13,082,332	53.4300%	-\$1,886,974	\$5,102,916
254	391.010	Off Furniture & Equip - Wolf Creek	\$5,019,283	P-254	\$0	\$5,019,283	53.4300%	\$0	\$2,681,803
255	391.020	Off Furniture & Equip - Computer	\$8,430,259	P-255	\$0	\$8,430,259	53.4300%	-\$161,402	\$4,342,885
256	392.000	Transportation Equipment - General Plant	\$1,470,356	P-256	\$0	\$1,470,356	53.4300%	\$0	\$785,611
257	392.010	Trans Equip- Light Trucks	\$8,773,268	P-257	\$0	\$8,773,268	53.4300%	\$0	\$4,687,557
258	392.020	Trans Equip - Heavy Trucks	\$30,093,795	P-258	\$0	\$30,093,795	53.4300%	\$0	\$16,079,115
259	392.030	Trans Equip - Tractors	\$685,140	P-259	\$0	\$685,140	53.4300%	\$0	\$366,070
260	392.040	Trans Equip - Trailers	\$1,826,090	P-260	\$0	\$1,826,090	53.4300%	\$0	\$975,680
261	393.000	Stores Equipment - General Plant	\$1,016,223	P-261	\$0	\$1,016,223	53.4300%	-\$98,184	\$444,784

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,543,230	P-262	\$0	\$5,543,230	53.4300%	-\$420,141	\$2,541,607
263	395.000	Laboratory Equipment	\$6,459,815	P-263	\$0	\$6,459,815	53.4300%	-\$172,985	\$3,278,494
264	396.000	Power Operated Equipment - General Plant	\$23,822,867	P-264	\$0	\$23,822,867	53.4300%	\$0	\$12,728,558
265	397.000	Communication Equipment - General Plant	\$105,192,101	P-265	\$0	\$105,192,101	53.4300%	-\$558,368	\$55,845,772
266	397.010	Communications Equip - Wolf Creek	\$143,390	P-266	\$0	\$143,390	53.4300%	\$0	\$76,613
267	397.020	Comm Equip - WifCrk Mo Grs Up	\$9,280	P-267	\$0	\$9,280	100.0000%	\$0	\$9,280
268	398.000	Miscellaneous Equipment - General Plant	\$503,206	P-268	\$0	\$503,206	53.4300%	-\$20,184	\$248,679
269		General Plant-Salvage and removal: Retirements not classified	\$0	P-269	\$0	\$0	53.4300%	\$0	\$0
270		TOTAL GENERAL PLANT	\$318,825,344		\$0	\$318,825,344		-\$3,318,238	\$167,034,465
271		TOTAL PLANT IN SERVICE	\$7,899,702,691		-\$799,395	\$7,898,906,196		-\$3,318,238	\$4,226,344,692

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Boiler Plant Equipment	312.000		-\$796,395		\$0
	1. To reduce plant for early replacement of Hawthorn 5 SCR catalysts (Lyons)		-\$796,395		\$0	
P-253	Office Furniture & Equipment - General Plant	391.000		\$0		-\$1,886,974
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$1,886,974	
P-255	Off Furniture & Equip - Computer	391.020		\$0		-\$161,402
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount		E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0			-\$161,402	
P-261	Stores Equipment - General Plant	393,000			\$0		-\$98,184
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0			-\$98,184	
P-262	Tools, Shop, & Garage Equipment - General Plant	394,000			\$0		-\$420,141
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$420,141	
P-283	Laboratory Equipment	395,000		\$0		-\$172,985
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$172,985	
P-285	Communication Equipment - General Plant	397,000		\$0		\$558,368
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Plant in Service

A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$558,368	
P-268	Miscellaneous Equipment - General Plant	398,000		\$0		-\$20,184
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$20,184	
Total Plant Adjustments				-\$796,395		-\$3,318,238

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MD Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$38,569	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,072,979	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$52,113,495	0.00%	\$0
6	303.030	Misc Intangible Plt - 10 yr Software	\$34,122,094	0.00%	\$0
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,366,389	0.00%	\$0
8	303.070	Misc Intg Plt-Srct (Like 312)	\$18,434	0.00%	\$0
9	303.080	Misc Intangible Trans Line (Like 355)	\$3,077,258	0.00%	\$0
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,981,547	0.00%	\$0
11		TOTAL PLANT INTANGIBLE	\$103,813,702		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$425,437	0.00%	\$0
16	311.000	Structures & Improvements	\$15,129,879	3.07%	\$464,487
17	311.020	Structures - H 5 Rebuild	\$4,702,571	1.21%	\$56,901
18	312.000	Boiler Plant Equipment	\$40,350,777	2.86%	\$1,154,032
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,256,243	3.16%	\$166,097
20	312.030	Boiler Plant - H5 Rebuild	\$116,989,499	1.21%	\$1,415,573
21	314.000	Turbogenerator Units	\$41,462,366	3.27%	\$1,355,819
22	315.000	Accessory Electric Equipment	\$7,037,993	3.87%	\$272,370
23	315.010	Accessory Equip - H5 Rebuild	\$20,762,206	1.08%	\$224,232
24	316.000	Misc. Power Plant Equipment	\$4,714,707	2.27%	\$107,024
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,214,820	0.62%	\$7,532
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$258,046,498		\$5,224,067
27		PRODUCTION-STM-IATAN I			
28	310.000	Steam Production-Land-Electric	\$1,945,643	0.00%	\$0
29	311.000	Steam Production-Structures & Improvement	\$11,775,651	3.07%	\$361,512
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$206,045,946	2.86%	\$5,892,914
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.86%	-\$468
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$819,004	3.16%	\$25,881

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
33	314.000	Steam Production-Turbogenerators - Electric	\$28,699,106	3.27%	\$938,461
34	315.000	Steam Production-Accessory Equipment - Electric	\$25,769,944	3.87%	\$997,297
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	0.00%	\$0
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$4,009,073	2.27%	\$91,006
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	2.27%	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$278,425,419		\$8,306,603
39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Production-Structures-Electric	\$42,218,507	3.07%	\$1,296,108
41	312.000	Steam Production-Turbogenerators-Electric	\$101,129,174	2.86%	\$2,892,294
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$2,153,007	3.27%	\$70,403
43	315.000	Steam Production-Accessory Equip-Electric	\$2,410,954	3.87%	\$93,304
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$472,829	2.27%	\$10,733
45		TOTAL PRODUCTION-IATAN COMMON	\$148,384,471		\$4,362,842
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	\$0	0.00%	\$0
48	303.010	Misc. Intangible- Substation	\$0	0.00%	\$0
49	310.000	Steam Production-Land-Iatan 2	\$333,689	0.00%	\$0
50	311.040	Steam Production Structures-Electric	\$53,683,936	1.52%	\$815,996
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	1.52%	-\$10,946
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0
53	312.020	Steam PR Boiler AQC Equip-Elec	\$12,554	1.68%	\$211
54	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$395,856,425	1.68%	\$6,650,388
55	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	1.68%	-\$86,952
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$53,067,432	1.59%	\$843,772
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.59%	-\$11,376
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	0.00%	\$0

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
60	315.040	Steam Production-Accessory Equip-Iatan 2	\$18,821,761	1.71%	\$321,852
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	1.71%	-\$4,089
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	0.00%	\$0
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$2,474,131	1.40%	\$34,638
64	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.40%	-\$374
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0
66		TOTAL PRODUCTION- IATAN 2	\$517,372,814		\$8,553,120
67		LACYGNE COMMON PLANT			
68	310.000	Steam Production- Land- LaCygne-Common	\$404,657	0.00%	\$0
69	311.000	Steam Production- Structures- LaCygne-Common	\$4,636,025	3.07%	\$142,326
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,604,162	2.86%	\$103,079
71	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$240,644	3.16%	\$7,604
72	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$32,627	3.27%	\$1,067
73	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$2,674,112	3.87%	\$103,488
74	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$7,547	3.87%	\$292
75	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$2,699,612	2.27%	\$61,281
76		TOTAL LACYGNE COMMON PLANT	\$14,299,386		\$419,137
77		PRODUCTION-STEAM-LACYGNE 1			
78	310.000	Land-LaCygne 1	\$1,021,174	0.00%	\$0
79	311.000	Structures-LaCygne 1	\$10,149,482	3.07%	\$311,589
80	312.000	Boiler Plant Equip-LaCygne 1	\$92,910,627	2.86%	\$2,657,244
81	312.020	Boiler AQC Equip-LaCygne 1	\$17,811,496	0.00%	\$0
82	314.000	Turbogenerator-LaCygne 1	\$17,275,609	3.27%	\$564,912
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$10,284,092	3.87%	\$397,994
84	316.000	Acc. Equip-LaCygne 1	\$1,576,347	2.27%	\$35,783
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$151,028,827		\$3,967,522
86		PRODUCTION-STEAM-LACYGNE 2			
87	311.000	Structures-LaCygne 2	\$2,133,317	3.07%	\$65,493

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
88	312.000	Boiler Plant Equip-LaCygne 2	\$53,638,897	2.86%	\$1,534,072
89	314.000	Turbogenerator-LaCygne 2	\$11,947,634	3.27%	\$390,688
90	315.000	Accessory Equip-LaCygne 2	\$7,892,988	3.87%	\$305,459
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$779,397	2.27%	\$17,692
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$76,392,233		\$2,313,404
93		PRODUCTION STM-MONTROSE 1, 2 & 3			
94	310.000	Land- Montrose	\$741,406	0.00%	\$0
95	311.000	Structures - Electric - Montrose	\$9,032,685	3.07%	\$277,303
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$81,064,656	2.86%	\$2,318,449
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,700,780	3.16%	\$148,545
98	314.000	Turbogenerators- Electric- Montrose	\$24,871,663	3.27%	\$813,303
99	315.000	Accessory Equipment- Electric - Montrose	\$12,324,697	3.87%	\$476,966
100	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,721,200	2.27%	\$61,771
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$135,457,087		\$4,096,337
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
103	341.000	Other Prod - Structures Hawthorn 6	\$81,182	2.9900%	\$2,427
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$562,645	3.1800%	\$17,892
105	344.000	Other Production - Generators Hawthorn 6	\$26,546,235	3.5300%	\$937,082
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,350,728	2.1700%	\$29,311
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$28,540,790		\$986,712
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
109	311.000	Structures and Improvements - Hawthorn 9	\$1,182,724	3.07%	\$36,310
110	312.000	Boiler Plant Equip - Hawthorn 9	\$22,278,716	2.86%	\$637,171
111	314.000	Turbogenerators - Hawthorn 9	\$8,862,487	3.27%	\$289,803
112	315.000	Accessory Equipment - Hawthorn 9	\$7,119,449	3.87%	\$275,523
113	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$93,957	2.27%	\$2,133
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$39,537,333		\$1,240,940
115		PRODUCTION - NORTHEAST STATION			
116	311.000	Steam Prod - Structures - Elect - NE	\$4,341	3.07%	\$133

Accounting Schedule: 05

Sponsor: Staff

Page: 4 of 10

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
117	340.000	Other Production - Land NE	\$71,962	0.00%	\$0
118	341.000	Other Prod- Structures-Elec	\$49,994	2.99%	\$1,495
119	342.000	Other Prod - Fuel Holders NE	\$1,095,320	3.18%	\$34,831
120	344.000	Other Prod - Generators NE	\$21,794,122	3.53%	\$769,333
121	345.000	Other Prod - Accessory Equip - NE	\$3,685,430	2.17%	\$79,974
122	346.000	Other Production Misc Power Plant Equip Elec	\$33,407	2.27%	\$758
123		TOTAL PRODUCTION - NORTHEAST STATION	\$26,734,576		\$886,524
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
125	341.000	Other Production-Structures-Electric-Hawthorn 7	\$370,888	2.99%	\$11,090
126	342.000	Other Production-Fuel Holders-Electric-Hawthorn 7	\$1,511,247	3.18%	\$48,058
127	344.000	Other Production-Generators-Electric-Hawthorn 7	\$11,969,596	3.53%	\$422,527
128	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$1,183,685	2.17%	\$25,686
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,035,416		\$507,361
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
131	341.000	Other Production-Structures-Electric-Hawthorn 8	\$44,671	2.99%	\$1,336
132	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$299,400	3.18%	\$9,521
133	344.000	Other Production-Generators-Electric-Hawthorn 8	\$12,667,886	3.53%	\$447,176
134	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$753,131	2.17%	\$16,343
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,765,088		\$474,376
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
137	311.000	Steam Production Structures-Elec	\$219,287	3.07%	\$6,732
138	340.000	Other Prod - Land - W. Gardner	\$93,720	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$49,153	0.00%	\$0
140	341.000	Other Prod - Structures W. Gardner	\$1,509,489	2.99%	\$45,134
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,659,250	3.18%	\$52,764
142	344.000	Other Prod - Generators W. Gardner	\$58,236,503	3.53%	\$2,055,749

Accounting Schedule: 05

Sponsor: Staff

Page: 5 of 10

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
143	345.000	Other Prod - Access Equip - W. Gardner	\$3,623,984	2.17%	\$78,640
144	346.000	Other Production Misc Power Plant Equip-Elect	\$7,578	2.27%	\$172
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,398,964		\$2,239,191
146		PROD OTHER - MIAMI/OSAWATOMIE 1			
147	340.000	Other Production - Land-Osawatomie	\$366,025	0.00%	\$0
148	341.000	Other Production - Structures-Osawatomie	\$828,382	2.99%	\$24,769
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,050,074	3.18%	\$33,392
150	344.000	Other Prod - Generators-Osawatomie	\$13,953,124	3.53%	\$492,545
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$947,121	2.17%	\$20,553
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,144,726		\$571,259
153		TOTAL STEAM PRODUCTION	\$1,785,563,628		\$44,149,395
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,797,905	0.00%	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$212,750,270	1.48%	\$3,148,704
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	1.48%	\$283,479
159	322.000	Reactor Plant Equipment-Wolf Creek	\$353,693,274	1.60%	\$5,659,092
160	322.010	Reactor - MO Gr Up AFDC	\$48,254,066	1.60%	\$772,065
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$108,479,234	1.71%	\$1,854,995
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	1.71%	\$82,555
164	324.000	Accessory Electric Equipment - Wolf Creek	\$67,384,142	2.11%	\$1,421,805
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	2.11%	\$125,550
166	325.000	Miscellaneous Power Plant Equipment	\$42,335,382	2.93%	\$1,240,427
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,073,648	2.93%	\$31,458
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,116,786	1.60%	-\$129,869
169	328.010	MPSC Disallow - Mo Basis	-\$68,875,709	1.60%	-\$1,102,011
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$788,707,454		\$13,388,250
172		TOTAL NUCLEAR PRODUCTION	\$788,707,454		\$13,388,250
173		HYDRAULIC PRODUCTION			

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1			
177	341.020	Oth Prod-Struct-Elec-Wind	\$1,920,820	5.00%	\$96,041
178	344.020	Oth Prod-Generators-Elec-Wind	\$81,815,342	5.00%	\$4,090,767
179	345.020	Oth Prod-Accessory Equip-Wind	\$67,625	5.00%	\$3,381
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$83,803,787		\$4,190,189
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
182	341.020	Other Prod-Structures-Electric Wind	\$536,028	5.00%	\$26,801
183	344.020	Other Prod-Generators-Electric Wind	\$54,111,717	5.00%	\$2,705,586
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$54,647,745		\$2,732,387
185		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
186		Production - Salvage & Removal	\$0	0.00%	\$0
187		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
189		GENERAL PLANT-BUILDINGS			
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$175,093	0.00%	\$0
191	315.000	Steam Prod-Accessory Equip-Electric	\$10,328	3.87%	\$400
192	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$11,069	2.27%	\$251
193		TOTAL GENERAL PLANT-BUILDINGS	\$196,490		\$651
194		GENERAL PLANT - GENERAL EQUIP/TOOLS			
195	315.000	Steam Production - Accessory Equipment-Electric	\$13,898	3.87%	\$538
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$3,266,583	2.27%	\$74,151
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$3,280,481		\$74,689
198		BULK OIL FACILITY NE			

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
199	310.000	Steam Prod-Land-Electric	\$78,470	0.00%	\$0
200	311.000	Steam Prod-Structures-Electric	\$597,991	3.07%	\$18,358
201	312.000	Steam Prod-Boiler Plant Equipment-Electric	\$321,347	2.86%	\$9,191
202	315.000	Steam Production-Accessory Equipment-Electric	\$13,147	3.87%	\$509
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$87,169	2.27%	\$1,979
204	344.000	Oth Prod-Generators-Elec	\$2,735	5.00%	\$137
205		TOTAL BULK OIL FACILITY NE	\$1,100,859		\$30,174
206		TOTAL OTHER PRODUCTION	\$143,029,362		\$7,028,090
207		TOTAL PRODUCTION PLANT	\$2,717,300,444		\$64,565,735
208		TRANSMISSION PLANT			
209	350.000	Land - Transmission Plant	\$835,116	0.00%	\$0
210	350.010	Land Rights - Transmission Plant	\$13,162,761	0.00%	\$0
211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$187	0.00%	\$0
212	352.000	Structures & Improvements - Transmission Plant	\$2,617,268	1.93%	\$50,513
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,001	1.93%	\$2,548
214	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
215	353.000	Station Equipment - Transmission Plant	\$72,664,036	1.51%	\$1,097,227
216	353.000	Transmission Plant-Spearville 2	\$0	1.51%	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$5,051,483	1.51%	\$76,277
218	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	1.51%	\$8,098
219	353.030	Station Equip - Communications	\$4,141,506	12.50%	\$517,688
220	354.000	Towers and Fixtures - Transmission Plant	\$2,259,729	0.87%	\$19,660
221	355.000	Poles and Fixtures - Transmission Plant	\$59,661,564	2.40%	\$1,431,878
222	355.010	Poles & Fixtures - Wolf Creek	\$30,700	2.40%	\$737
223	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$51,877,086	1.72%	\$892,286
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$20,773	1.72%	\$357
226	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
227	357.000	Underground Conduit	\$1,922,960	1.56%	\$29,998
228	358.000	Underground Conductors & Devices	\$1,644,291	0.92%	\$15,127
229		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
230		TOTAL TRANSMISSION PLANT	\$216,579,477		\$4,142,825

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
231		DISTRIBUTION PLANT			
232	360.000	Land - Distribution Plant	\$3,584,080	0.00%	\$0
233	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
234	361.000	Structures & Improvements - Distribution Plant	\$6,099,982	1.52%	\$92,720
235	362.000	Station Equipment - Distribution Plant	\$101,343,648	1.96%	\$1,986,336
236	362.030	Station Equip - Communications	\$2,240,671	12.50%	\$280,084
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$145,674,937	3.40%	\$4,952,948
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$118,822,285	2.45%	\$2,911,146
239	366.000	Underground Conduit - Distribution Plant	\$138,824,423	2.63%	\$3,651,082
240	367.000	Underground Conductors & Devices - Distribution Plant	\$223,124,742	2.23%	\$4,975,682
241	368.000	Line Transformers - Distribution Plant	\$148,560,710	1.92%	\$2,852,366
242	369.000	Services- Distribution Plant	\$54,077,004	4.65%	\$2,514,581
243	370.000	Meters - Distribution Plant	\$50,519,449	1.17%	\$591,078
244	371.000	Meter Installations - Distribution Plant	\$7,934,999	1.13%	\$89,665
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,133,017	4.56%	\$507,666
246		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
247		TOTAL DISTRIBUTION PLANT	\$1,021,616,604		\$25,405,354
248		GENERAL PLANT			
249	389.000	Land and Land Rights - General Plant	\$1,537,499	0.00%	\$0
250	390.000	Structures & Improvements - General Plant	\$38,704,199	2.56%	\$990,827
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,451,976	0.00%	\$0
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,345,367	0.00%	\$0
253	391.000	Office Furniture & Equipment - General Plant	\$5,102,916	5.00%	\$255,146
254	391.010	Off Furniture & Equip - Wolf Creek	\$2,681,803	5.00%	\$134,090
255	391.020	Off Furniture & Equip - Computer	\$4,342,885	12.50%	\$542,861
256	392.000	Transportation Equipment - General Plant	\$785,611	10.71%	\$84,139
257	392.010	Trans Equip- Light Trucks	\$4,687,557	9.38%	\$439,693
258	392.020	Trans Equip - Heavy Trucks	\$16,079,115	7.50%	\$1,205,934
259	392.030	Trans Equip - Tractors	\$366,070	6.25%	\$22,879
260	392.040	Trans Equip - Trailers	\$975,680	3.75%	\$36,588
261	393.000	Stores Equipment - General Plant	\$444,784	4.00%	\$17,791
262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,541,607	3.30%	\$83,873
263	395.000	Laboratory Equipment	\$3,278,494	3.30%	\$108,190
264	396.000	Power Operated Equipment - General Plant	\$12,728,558	6.54%	\$832,448
265	397.000	Communication Equipment - General Plant	\$55,645,772	2.86%	\$1,591,469

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
266	397.010	Communications Equip - Wolf Creek	\$76,613	2.86%	\$2,191
267	397.020	Comm Equip - WifCrk Mo Grs Up	\$9,280	2.86%	\$265
268	398.000	Miscellaneous Equipment - General Plant	\$248,679	3.33%	\$8,281
269		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
270		TOTAL GENERAL PLANT	\$167,034,465		\$6,356,665
271		Total Depreciation	\$4,226,344,692		\$100,470,579

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.4300%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$343,793	R-4	\$0	\$343,793	52.7000%	\$0	\$181,179
5	303.020	Misc Intangible Pit - 5yr Software	\$74,464,835	R-5	\$0	\$74,464,835	53.3345%	\$0	\$39,715,447
6	303.030	Misc Intangible Pit - 10 yr Software	\$51,926,435	R-6	\$0	\$51,926,435	54.5119%	\$0	\$28,306,086
7	303.050	Misc Intang Pit - WC 5yr Software	\$11,900,832	R-7	\$0	\$11,900,832	52.7000%	\$0	\$6,271,738
8	303.070	Misc Intg Pit-Srct (Like 312)	\$6,678	R-8	\$0	\$6,678	52.7000%	\$0	\$3,519
9	303.080	Misc Intangible Trans Line (Like 355)	\$274,379	R-9	\$0	\$274,379	52.7000%	\$0	\$144,598
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$101,634	R-10	\$0	\$101,634	52.7000%	\$0	\$53,561
11		TOTAL PLANT INTANGIBLE	\$139,018,586		\$0	\$139,018,586		\$0	\$74,676,128
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	52.7000%	\$0	\$0
16	311.000	Structures & Improvements	\$12,625,338	R-16	\$0	\$12,625,338	52.7000%	\$0	\$6,653,553
17	311.020	Structures - H 5 Rebuild	\$8,161,840	R-17	\$0	\$8,161,840	52.7000%	\$0	\$4,301,290
18	312.000	Boiler Plant Equipment	-\$17,371,870	R-18	-\$7,592	-\$17,379,162	52.7000%	\$0	-\$9,158,818
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$2,062,932	R-19	\$0	\$2,062,932	52.7000%	\$0	\$1,087,165
20	312.030	Boiler Plant - H5 Rebuild	\$194,812,145	R-20	\$0	\$194,812,145	52.7000%	\$0	\$102,866,000
21	314.000	Turbogenerator Units	\$31,442,243	R-21	\$0	\$31,442,243	52.7000%	\$0	\$16,570,062
22	315.000	Accessory Electric Equipment	-\$1,412,346	R-22	\$0	-\$1,412,346	52.7000%	\$0	-\$744,306
23	315.010	Accessory Equip - H5 Rebuild	\$34,444,411	R-23	\$0	\$34,444,411	52.7000%	\$0	\$18,152,205
24	316.000	Misc. Power Plant Equipment	\$4,760,546	R-24	\$0	\$4,760,546	52.7000%	\$0	\$2,508,808
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,021,887	R-25	\$0	\$2,021,887	52.7000%	\$0	\$1,065,534
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$271,547,426		-\$7,592	\$271,539,834		\$0	\$143,101,493
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$0	R-28	\$0	\$0	52.7000%	\$0	\$0
29	311.000	Steam Production-Structures & Improvement	\$15,370,325	R-29	\$0	\$15,370,325	52.7000%	\$0	\$8,100,161
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$142,707,714	R-30	\$0	\$142,707,714	52.7000%	\$0	\$75,206,965
31	312.050	Stm Pr-Boiler Pit Equip-Iatan 1-MO Juris Disallowance	-\$624	R-31	\$0	-\$624	100.0000%	\$0	-\$624
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$321,437	R-32	\$0	\$321,437	52.7000%	\$0	\$169,397
33	314.000	Steam Production-Turbogenerators - Electric	\$33,080,475	R-33	\$0	\$33,080,475	52.7000%	\$0	\$17,433,410
34	315.000	Steam Production-Accessory Equipment - Electric	\$18,577,905	R-34	\$0	\$18,577,905	52.7000%	\$0	\$9,790,556
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$32,125	R-35	\$0	-\$32,125	100.0000%	\$0	-\$32,125
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$2,635,099	R-36	\$0	\$2,635,099	52.7000%	\$0	\$1,388,697
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$212,660,206		\$0	\$212,660,206		\$0	\$112,056,437
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$6,756,969	R-40	\$0	\$6,756,969	52.7000%	\$0	\$3,560,923
41	312.000	Steam Production-Turbogenerators-Electric	\$23,523,004	R-41	\$0	\$23,523,004	52.7000%	\$0	\$12,396,623
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$432,366	R-42	\$0	\$432,366	52.7000%	\$0	\$227,857
43	315.000	Steam Production-Accessory Equip-Electric	\$476,268	R-43	\$0	\$476,268	52.7000%	\$0	\$250,993
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$36,270	R-44	\$0	\$36,270	52.7000%	\$0	\$19,114
45		TOTAL PRODUCTION-IATAN COMMON	\$31,224,877		\$0	\$31,224,877		\$0	\$16,455,510

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	52.7000%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	R-48	\$0	\$0	52.7000%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$0	R-49	\$0	\$0	52.7000%	\$0	\$0
50	311.040	Steam Production Structures-Electric	\$4,272,771	R-50	\$0	\$4,272,771	52.7000%	\$0	\$2,251,750
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$14,594	R-51	\$0	-\$14,594	100.0000%	\$0	-\$14,594
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-52	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
53	312.020	Steam PR Boiler AQC Equip-Elec	\$23,913	R-53	\$0	\$23,913	52.7000%	\$0	\$12,602
54	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$35,699,566	R-54	\$0	\$35,699,566	52.7000%	\$0	\$18,813,666
55	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$115,935	R-55	\$0	-\$115,935	100.0000%	\$0	-\$115,935
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-56	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$4,304,409	R-57	\$0	\$4,304,409	52.7000%	\$0	\$2,268,424
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$15,168	R-58	\$0	-\$15,168	100.0000%	\$0	-\$15,168
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$19,135,918	R-59	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
60	315.040	Steam Production-Accessory Equip-Iatan 2	\$1,519,806	R-60	\$0	\$1,519,806	52.7000%	\$0	\$800,938
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$5,452	R-61	\$0	-\$5,452	100.0000%	\$0	-\$5,452
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$6,399,672	R-62	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$169,610	R-63	\$0	\$169,610	52.7000%	\$0	\$89,384
64	316.080	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$499	R-64	\$0	-\$499	100.0000%	\$0	-\$499
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-65	\$0	\$704,779	100.0000%	\$0	\$704,779
66		TOTAL PRODUCTION- IATAN 2	\$229,217,019		\$0	\$229,217,019		\$0	\$207,463,718
67		LACYGNE COMMON PLANT							
68	310.000	Steam Production- Land- LaCygne-Common	\$0	R-68	\$0	\$0	52.7000%	\$0	\$0
69	311.000	Steam Production- Structures- LaCygne-Common	\$2,327,683	R-69	\$0	\$2,327,683	52.7000%	\$0	\$1,226,689
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,976,634	R-70	\$0	\$3,976,634	52.7000%	\$0	\$2,095,686
71	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$94,446	R-71	\$0	\$94,446	52.7000%	\$0	\$49,773
72	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$36,088	R-72	\$0	\$36,088	52.7000%	\$0	\$19,018
73	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$961,576	R-73	\$0	\$961,576	52.7000%	\$0	\$506,751
74	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$5,592	R-74	\$0	\$5,592	52.7000%	\$0	\$2,947
75	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$1,170,082	R-75	\$0	\$1,170,082	52.7000%	\$0	\$616,633
76		TOTAL LACYGNE COMMON PLANT	\$8,572,101		\$0	\$8,572,101		\$0	\$4,517,497
77		PRODUCTION-STEAM-LACYGNE 1							
78	310.000	Land-LaCygne 1	\$0	R-78	\$0	\$0	52.7000%	\$0	\$0
79	311.000	Structures-LaCygne 1	\$12,733,116	R-79	\$0	\$12,733,116	52.7000%	\$0	\$6,710,352
80	312.000	Boiler Plant Equip-LaCygne 1	\$71,446,709	R-80	\$0	\$71,446,709	52.7000%	\$0	\$37,652,416
81	312.020	Boiler AQC Equip-LaCygne 1	\$44,936,650	R-81	\$0	\$44,936,650	52.7000%	\$0	\$23,681,615
82	314.000	Turbogenerator-LaCygne 1	\$18,878,750	R-82	\$0	\$18,878,750	52.7000%	\$0	\$9,949,101
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$9,228,770	R-83	\$0	\$9,228,770	52.7000%	\$0	\$4,863,562
84	316.000	Acc. Equip-LaCygne 1	\$1,088,722	R-84	\$0	\$1,088,722	52.7000%	\$0	\$573,756
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$158,312,717		\$0	\$158,312,717		\$0	\$83,430,802
86		PRODUCTION-STEAM-LACYGNE 2							
87	311.000	Structures-LaCygne 2	\$2,094,317	R-87	\$0	\$2,094,317	52.7000%	\$0	\$1,103,705
88	312.000	Boiler Plant Equip-LaCygne 2	\$84,077,925	R-88	\$0	\$84,077,925	52.7000%	\$0	\$44,309,066

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
89	314.000	Turbogenerator-LaCygne 2	\$16,529,357	R-89	\$0	\$16,529,357	52.7000%	\$0	\$8,710,971
90	315.000	Accessory Equip-LaCygne 2	\$8,919,756	R-90	\$0	\$8,919,756	52.7000%	\$0	\$4,700,711
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,044,436	R-91	\$0	\$1,044,436	52.7000%	\$0	\$550,418
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$112,665,791		\$0	\$112,665,791		\$0	\$59,374,871
93		PRODUCTION STM-MONTROSE 1, 2 & 3							
94	310.000	Land- Montrose	\$0	R-94	\$0	\$0	52.7000%	\$0	\$0
95	311.000	Structures - Electric - Montrose	\$9,765,784	R-95	\$0	\$9,765,784	52.7000%	\$0	\$5,146,568
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$81,378,155	R-96	\$0	\$81,378,155	52.7000%	\$0	\$42,886,288
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,844,928	R-97	\$0	\$1,844,928	52.7000%	\$0	\$972,277
98	314.000	Turbogenerators- Electric- Montrose	\$23,507,855	R-98	\$0	\$23,507,855	52.7000%	\$0	\$12,388,640
99	315.000	Accessory Equipment- Electric - Montrose	\$10,639,005	R-99	\$0	\$10,639,005	52.7000%	\$0	\$5,606,756
100	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,274,297	R-100	\$0	\$2,274,297	52.7000%	\$0	\$1,198,555
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$129,410,024		\$0	\$129,410,024		\$0	\$68,199,084
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
103	341.000	Other Prod - Structures Hawthorn 6	\$47,895	R-103	\$0	\$47,895	52.7000%	\$0	\$25,241
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$424,775	R-104	\$0	\$424,775	52.7000%	\$0	\$223,856
105	344.000	Other Production - Generators Hawthorn 6	\$15,613,110	R-105	\$0	\$15,613,110	52.7000%	\$0	\$8,228,109
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,075,808	R-106	\$0	\$1,075,808	52.7000%	\$0	\$566,951
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$17,161,588		\$0	\$17,161,588		\$0	\$9,044,157
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
109	311.000	Structures and Improvements - Hawthorn 9	\$837,023	R-109	\$0	\$837,023	52.7000%	\$0	\$441,111
110	312.000	Boiler Plant Equip - Hawthorn 9	\$22,306,314	R-110	\$0	\$22,306,314	52.7000%	\$0	\$11,755,427
111	314.000	Turbogenerators - Hawthorn 9	\$6,930,171	R-111	\$0	\$6,930,171	52.7000%	\$0	\$3,652,200
112	315.000	Accessory Equipment - Hawthorn 9	\$5,227,477	R-112	\$0	\$5,227,477	52.7000%	\$0	\$2,754,880
113	316.000	Misc. Pwr Pit Equip - Hawthorn 9	\$64,632	R-113	\$0	\$64,632	52.7000%	\$0	\$34,061
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$35,365,617		\$0	\$35,365,617		\$0	\$18,637,679
115		PRODUCTION - NORTHEAST STATION							
116	311.000	Steam Prod - Structures - Elect - NE	\$292	R-116	\$0	\$292	52.7000%	\$0	\$154
117	340.000	Other Production - Land NE	\$0	R-117	\$0	\$0	52.7000%	\$0	\$0
118	341.000	Other Prod- Structures-Elec	\$4,816	R-118	\$0	\$4,816	52.7000%	\$0	\$2,538
119	342.000	Other Prod - Fuel Holders NE	\$978,021	R-119	\$0	\$978,021	52.7000%	\$0	\$515,417
120	344.000	Other Prod - Generators NE	\$33,981,649	R-120	\$0	\$33,981,649	52.7000%	\$0	\$17,908,329
121	345.000	Other Prod - Accessory Equip - NE	\$6,176,006	R-121	\$0	\$6,176,006	52.7000%	\$0	\$3,254,755
122	346.000	Other Production Misc Power Plant Equip Elec	\$675	R-122	\$0	\$675	52.7000%	\$0	\$356
123		TOTAL PRODUCTION - NORTHEAST STATION	\$41,141,459		\$0	\$41,141,459		\$0	\$21,681,549
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Production-Structures-Electric- Hawthorn 7	\$231,501	R-125	\$0	\$231,501	52.7000%	\$0	\$122,001
126	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,223,446	R-126	\$0	\$1,223,446	52.7000%	\$0	\$644,756
127	344.000	Other Production-Generators-Electric- Hawthorn 7	\$10,374,013	R-127	\$0	\$10,374,013	52.7000%	\$0	\$5,467,105
128	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$938,297	R-128	\$0	\$938,297	52.7000%	\$0	\$494,483
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$12,767,257		\$0	\$12,767,257		\$0	\$6,728,345

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Production-Structures-Electric-Hawthorn 8	\$28,156	R-131	\$0	\$28,156	52.7000%	\$0	\$14,838
132	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$243,358	R-132	\$0	\$243,358	52.7000%	\$0	\$128,250
133	344.000	Other Production-Generators-Electric-Hawthorn 8	\$11,022,986	R-133	\$0	\$11,022,986	52.7000%	\$0	\$5,809,114
134	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$579,601	R-134	\$0	\$579,601	52.7000%	\$0	\$305,450
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$11,874,101		\$0	\$11,874,101		\$0	\$6,257,652
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	311.000	Steam Production Structures-Elec	\$41,382	R-137	\$0	\$41,382	52.7000%	\$0	\$21,808
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	52.7000%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$10,290	R-139	\$0	\$10,290	52.7000%	\$0	\$5,423
140	341.000	Other Prod - Structures W. Gardner	\$625,133	R-140	\$0	\$625,133	52.7000%	\$0	\$329,445
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,036,179	R-141	\$0	\$1,036,179	52.7000%	\$0	\$546,066
142	344.000	Other Prod - Generators W. Gardner	\$39,419,800	R-142	\$0	\$39,419,800	52.7000%	\$0	\$20,774,235
143	345.000	Other Prod - Access Equip - W. Gardner	\$2,393,316	R-143	\$0	\$2,393,316	52.7000%	\$0	\$1,261,278
144	346.000	Other Production Misc Power Plant Equip-Elect	\$109	R-144	\$0	\$109	52.7000%	\$0	\$57
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$43,526,209		\$0	\$43,526,209		\$0	\$22,938,312
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$0	R-147	\$0	\$0	52.7000%	\$0	\$0
148	341.000	Other Production - Structures-Osawatomie	\$408,798	R-148	\$0	\$408,798	52.7000%	\$0	\$215,437
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$666,181	R-149	\$0	\$666,181	52.7000%	\$0	\$351,077
150	344.000	Other Prod - Generators-Osawatomie	\$9,431,197	R-150	\$0	\$9,431,197	52.7000%	\$0	\$4,970,241
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$627,371	R-151	\$0	\$627,371	52.7000%	\$0	\$330,625
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$11,133,547		\$0	\$11,133,547		\$0	\$5,867,380
153		TOTAL STEAM PRODUCTION	\$1,326,579,939		-\$7,592	\$1,326,572,347		\$0	\$785,754,486
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	52.7000%	\$0	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$246,801,856	R-157	\$0	\$246,801,856	52.7000%	\$0	\$130,064,578
158	321.010	Structures MO Gr Up AFC Ele	\$11,506,333	R-158	\$0	\$11,506,333	100.0000%	\$0	\$11,506,333
159	322.000	Reactor Plant Equipment-Wolf Creek	\$374,795,201	R-159	\$0	\$374,795,201	52.7000%	\$0	\$197,517,071
160	322.010	Reactor - MO Gr Up AFDC	\$29,734,998	R-160	\$0	\$29,734,998	100.0000%	\$0	\$29,734,998
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$92,390,459	R-162	\$0	\$92,390,459	52.7000%	\$0	\$48,689,772
163	323.010	Turbogenerator MO GR Up AFDC	\$4,405,351	R-163	\$0	\$4,405,351	100.0000%	\$0	\$4,405,351
164	324.000	Accessory Electric Equipment - Wolf Creek	\$63,938,677	R-164	\$0	\$63,938,677	52.7000%	\$0	\$33,695,683
165	324.010	Accessory Equip - MO Gr Up AFDC	\$3,161,112	R-165	\$0	\$3,161,112	100.0000%	\$0	\$3,161,112
166	325.000	Miscellaneous Power Plant Equipment	\$22,902,825	R-166	\$0	\$22,902,825	52.7000%	\$0	\$12,069,789
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$537,323	R-167	\$0	\$537,323	100.0000%	\$0	\$537,323
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,982,439	R-168	\$0	-\$4,982,439	100.0000%	\$0	-\$4,982,439
169	328.010	MPSC Disallow - Mo Basis	-\$70,317,519	R-169	\$0	-\$70,317,519	52.7000%	\$0	-\$37,057,333
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	52.7000%	\$0	-\$5,315,325
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$779,379,838		\$0	\$779,379,838		\$0	\$438,618,580
172		TOTAL NUCLEAR PRODUCTION	\$779,379,838		\$0	\$779,379,838		\$0	\$438,618,580
173		HYDRAULIC PRODUCTION							

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	341.020	Oth Prod-Struct-Elec-Wind	\$996,221	R-177	\$0	\$996,221	52.7000%	\$0	\$525,008
178	344.020	Oth Prod-Generators-Elec-Wind	\$44,771,594	R-178	\$0	\$44,771,594	52.7000%	\$0	\$23,594,630
179	345.020	Oth Prod-Accessory Equip-Wind	\$29,140	R-179	\$0	\$29,140	52.7000%	\$0	\$15,357
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$45,796,955		\$0	\$45,796,955		\$0	\$24,134,985
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
182	341.020	Other Prod-Structures-Electric Wind	\$76,321	R-182	\$0	\$76,321	52.7000%	\$0	\$40,221
183	344.020	Other Prod-Generators-Electric Wind	\$8,703,410	R-183	\$0	\$8,703,410	52.7000%	\$0	\$4,586,697
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$8,779,731		\$0	\$8,779,731		\$0	\$4,626,918
185		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
186		Production - Salvage & Removal	-\$21,696,877	R-186	\$0	-\$21,696,877	52.7000%	\$0	-\$11,434,254
187		Retirements not classified-Nuclear and Steam	-\$476,270	R-187	\$0	-\$476,270	52.7000%	\$0	-\$250,994
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$22,173,147		\$0	-\$22,173,147		\$0	-\$11,685,248
189		GENERAL PLANT-BUILDINGS							
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$278,835	R-190	\$0	\$278,835	52.7000%	\$0	\$146,946
191	315.000	Steam Prod-Accessory Equip-Electric	\$5,838	R-191	\$0	\$5,838	52.7000%	\$0	\$3,077
192	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$7,658	R-192	\$0	\$7,658	52.7000%	\$0	\$4,036
193		TOTAL GENERAL PLANT-BUILDINGS	\$292,331		\$0	\$292,331		\$0	\$154,059
194		GENERAL PLANT - GENERAL EQUIP/TOOLS							
195	315.000	Steam Production - Accessory Equipment-Electric	\$2,752	R-195	\$0	\$2,752	52.7000%	\$0	\$1,450
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$1,485,551	R-196	\$0	\$1,485,551	52.7000%	\$0	\$782,885
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,488,303		\$0	\$1,488,303		\$0	\$784,335
198		BULK OIL FACILITY NE							
199	310.000	Steam Prod-Land-Electric	\$0	R-199	\$0	\$0	52.7000%	\$0	\$0
200	311.000	Steam Prod-Structures-Electric	\$698,171	R-200	\$0	\$698,171	52.7000%	\$0	\$367,936
201	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$519,689	R-201	\$0	\$519,689	52.7000%	\$0	\$273,876
202	315.000	Steam Production-Accessory Equipment- Electric	\$16,496	R-202	\$0	\$16,496	52.7000%	\$0	\$8,693
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$76,024	R-203	\$0	\$76,024	52.7000%	\$0	\$40,065
204	344.000	Oth Prod-Generators-Elec	\$70	R-204	\$0	\$70	52.7000%	\$0	\$37
205		TOTAL BULK OIL FACILITY NE	\$1,310,450		\$0	\$1,310,450		\$0	\$690,607
206		TOTAL OTHER PRODUCTION	\$35,494,623		\$0	\$35,494,623		\$0	\$18,705,666
207		TOTAL PRODUCTION PLANT	\$2,141,454,400		-\$7,592	\$2,141,446,808		\$0	\$1,243,078,732
208		TRANSMISSION PLANT							
209	350.000	Land - Transmission Plant	\$0	R-209	\$0	\$0	52.7000%	\$0	\$0
210	350.010	Land Rights - Transmission Plant	\$7,698,712	R-210	\$0	\$7,698,712	52.7000%	\$0	\$4,057,221
211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$107	R-211	\$0	\$107	52.7000%	\$0	\$56
212	352.000	Structures & Improvements - Transmission Plant	\$1,529,745	R-212	\$0	\$1,529,745	52.7000%	\$0	\$806,176
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$74,031	R-213	\$0	\$74,031	52.7000%	\$0	\$39,014

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
214	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$4,500	R-214	\$0	\$4,500	100.0000%	\$0	\$4,500
215	353.000	Station Equipment - Transmission Plant	\$45,120,830	R-215	\$0	\$45,120,830	52.7000%	-\$8,863,678	\$14,914,999
216	353.000	Transmission Plant-Spearville 2	\$0	R-216	\$0	\$0	52.7000%	\$0	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$4,720,668	R-217	\$0	\$4,720,668	52.7000%	\$0	\$2,487,792
218	353.020	Stat Equip- WifCrk Mo Gr Up	\$328,568	R-218	\$0	\$328,568	100.0000%	\$0	\$328,568
219	353.030	Station Equip - Communications	\$2,003,808	R-219	\$0	\$2,003,808	52.7000%	\$0	\$1,066,007
220	354.000	Towers and Fixtures - Transmission Plant	\$3,654,182	R-220	\$0	\$3,654,182	52.7000%	\$0	\$1,925,754
221	355.000	Poles and Fixtures - Transmission Plant	\$57,126,080	R-221	\$0	\$57,126,080	52.7000%	\$0	\$30,105,444
222	355.010	Poles & Fixtures - Wolf Creek	\$48,330	R-222	\$0	\$48,330	52.7000%	\$0	\$25,470
223	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,249	R-223	\$0	\$3,249	100.0000%	\$0	\$3,249
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$50,865,656	R-224	\$0	\$50,865,656	52.7000%	\$0	\$26,806,201
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$23,521	R-225	\$0	\$23,521	52.7000%	\$0	\$12,396
226	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$1,416	R-226	\$0	\$1,416	100.0000%	\$0	\$1,416
227	357.000	Underground Conduit	\$1,923,523	R-227	\$0	\$1,923,523	52.7000%	\$0	\$1,013,697
228	358.000	Underground Conductors & Devices	\$2,468,374	R-228	\$0	\$2,468,374	52.7000%	\$0	\$1,300,833
229		Transmission-Salvage & Removal : Retirements not classified	-\$1,758,531	R-229	\$0	-\$1,758,531	52.7000%	\$0	-\$926,746
230		TOTAL TRANSMISSION PLANT	\$176,836,769		\$0	\$176,836,769		-\$8,863,678	\$83,962,047
231		DISTRIBUTION PLANT							
232	360.000	Land - Distribution Plant	\$0	R-232	\$0	\$0	43.8069%	\$0	\$0
233	360.010	Land Rights -Distribution Plant	\$7,026,872	R-233	\$0	\$7,026,872	58.3311%	\$0	\$4,098,852
234	361.000	Structures & Improvements - Distribution Plant	\$6,111,012	R-234	\$0	\$6,111,012	49.6370%	\$0	\$3,033,323
235	362.000	Station Equipment - Distribution Plant	\$61,051,336	R-235	\$0	\$61,051,336	57.8542%	\$0	\$35,320,762
236	362.030	Station Equip - Commnications	\$1,703,721	R-236	\$0	\$1,703,721	54.7304%	\$0	\$932,453
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$155,207,062	R-237	\$0	\$155,207,062	53.6564%	\$0	\$83,278,522
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$59,525,791	R-238	\$0	\$59,525,791	54.7629%	\$0	\$32,598,049
239	366.000	Underground Conduit - Distribution Plant	\$40,736,168	R-239	\$0	\$40,736,168	58.5178%	\$0	\$23,837,909
240	367.000	Underground Conductors & Devices - Distribution Plant	\$70,558,835	R-240	\$0	\$70,558,835	52.1945%	\$0	\$36,827,831
241	368.000	Line Transformers - Distribution Plant	\$117,818,353	R-241	\$0	\$117,818,353	57.3528%	\$0	\$67,572,124
242	369.000	Services- Distribution Plant	\$61,552,066	R-242	\$0	\$61,552,066	51.6359%	\$0	\$26,619,373
243	370.000	Meters - Distribution Plant	\$64,611,626	R-243	\$0	\$64,611,626	54.2104%	\$0	\$35,026,221
244	371.000	Meter Installations - Distribution Plant	\$12,412,686	R-244	\$0	\$12,412,686	74.8563%	\$0	\$9,266,852
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,852,884	R-245	\$0	\$11,852,884	28.8765%	\$0	\$3,422,698
246		Distribution-Salvage and removal: Retirements not classified	-\$2,614,345	R-246	\$0	-\$2,614,345	54.4317%	\$0	-\$1,423,032
247		TOTAL DISTRIBUTION PLANT	\$657,554,067		\$0	\$657,554,067		\$0	\$360,411,937
248		GENERAL PLANT							
249	389.000	Land and Land Rights - General Plant	\$0	R-249	\$0	\$0	53.4300%	\$0	\$0
250	390.000	Structures & Improvements - General Plant	\$22,578,932	R-250	\$0	\$22,578,932	53.4300%	-\$2,000,000	\$10,063,923
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,258,832	R-251	\$0	\$1,258,832	53.4300%	\$0	\$672,594
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$3,359,185	R-252	\$0	\$3,359,185	53.4300%	\$0	\$1,794,813
253	391.000	Office Furniture & Equipment - General Plant	\$7,063,144	R-253	\$0	\$7,063,144	53.4300%	-\$1,665,920	\$2,107,918
254	391.010	Off Furniture & Equip - Wolf Creek	\$1,823,339	R-254	\$0	\$1,823,339	53.4300%	-\$64,739	\$909,471
255	391.020	Off Furniture & Equip - Computer	\$837,575	R-255	\$0	\$837,575	53.4300%	\$143,495	\$591,011
256	392.000	Transportation Equipment - General Plant	\$486,744	R-256	\$0	\$486,744	53.4300%	\$0	\$260,067
257	392.010	Trans Equip- Light Trucks	\$1,528,760	R-257	\$0	\$1,528,760	53.4300%	\$0	\$816,816
258	392.020	Trans Equip - Heavy Trucks	\$4,595,348	R-258	\$0	\$4,595,348	53.4300%	\$0	\$2,455,294
259	392.030	Trans Equip - Tractors	\$281,648	R-259	\$0	\$281,648	53.4300%	\$0	\$150,485
260	392.040	Trans Equip - Trailers	\$792,461	R-260	\$0	\$792,461	53.4300%	\$0	\$423,412
261	393.000	Stores Equipment - General Plant	\$618,182	R-261	\$0	\$618,182	53.4300%	-\$135,762	\$194,533
262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,356,749	R-262	\$0	\$2,356,749	53.4300%	-\$404,719	\$854,492
263	395.000	Laboratory Equipment	\$3,335,324	R-263	\$0	\$3,335,324	53.4300%	-\$328,414	\$1,453,650
264	396.000	Power Operated Equipment - General Plant	\$5,223,051	R-264	\$0	\$5,223,051	53.4300%	\$0	\$2,790,676
265	397.000	Communication Equipment - General Plant	\$13,313,451	R-265	\$0	\$13,313,451	53.4300%	\$9,989,176	\$17,102,553
266	397.010	Communications Equip - Wolf Creek	\$79,759	R-266	\$0	\$79,759	53.4300%	\$0	\$42,615

Kansas City Power & Light Company
 Case No. ER-2012-0174
 Test Year September 30, 2011
 Update at March 31, 2012
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
267	397.020	Comm Equip - WlfCrk Mo Grs Up	\$2,963	R-267	\$0	\$2,963	100.0000%	\$0	\$2,963
268	398.000	Miscellaneous Equipment - General Plant	\$118,148	R-268	\$0	\$118,148	53.4300%	\$12,323	\$75,449
269		General Plant-Salvage and removal: Retirements not classified	\$270,540	R-269	\$0	\$270,540	53.4300%	\$0	\$144,550
270		TOTAL GENERAL PLANT	\$69,924,135		\$0	\$69,924,135		\$5,545,440	\$42,907,285
271		TOTAL DEPRECIATION RESERVE	\$3,183,787,957		-\$7,592	\$3,183,780,365		-\$3,318,238	\$1,805,036,129

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-18	Boiler Plant Equipment	312.000		-\$7,592		\$0
	1. To adjust reserve based on disallowance of plant costs related to Hawthorn 5 SCR catalyst replacement as a result of the SCR to meet the original contract specifications		-\$7,592		\$0	
R-215	Station Equipment - Transmission Plant	353.000		\$0		-\$8,863,678
	1. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		\$0	
	2. A total of \$8,863,678 transferred to General Plant accounts as per Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174. (Rice)		\$0		-\$8,863,678	
R-250	Structures & Improvements - General Plant	390.000		\$0		-\$2,000,000
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$2,000,000	
R-253	Office Furniture & Equipment - General Plant	391.000		\$0		-\$1,665,920
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$1,886,974	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$221,054	
R-254	Off Furniture & Equip - Wolf Creek	391.010		\$0		-\$64,739
	1. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$64,739	
R-255	Off Furniture & Equip - Computer	391.020		\$0		\$143,495
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$161,402	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$304,897	
R-261	Stores Equipment - General Plant	393,000		\$0		-\$135,762
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$98,184	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$37,578	
R-262	Tools, Shop, & Garage Equipment- General Pl	394.000		\$0		-\$404,719
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$420,141	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$15,422	
R-263	Laboratory Equipment	395.000		\$0		-\$328,414
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355 and Stipulation and Agreement in Case No ER-2012-0174, October 19. 2012. (Rice)		\$0			\$0
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$172,985	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$155,429	
R-265	Communication Equipment - General Plant	397,000		\$0		\$9,989,176
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0			\$0
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0			\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$558,368	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$10,547,544	
R-268	Miscellaneous Equipment - General Plant	398.000		\$0		\$12,323
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$20,184	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$32,507	
Total Reserve Adjustments				-\$7,592		-\$3,318,238

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Co) E / 365	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$60,893,372	27.38	13.85	13.53	0.037058	\$2,256,587
3	Wolf Creek Fuel	\$18,678,240	27.38	25.85	1.53	0.004192	\$78,299
4	Wolf Creek Payroll, Futa, Suta and FICA	\$23,828,249	27.38	25.85	1.53	0.004192	\$99,888
5	Wolfcreek O&M	\$20,300,417	27.38	25.85	1.53	0.004192	\$85,099
6	Wolf Creek Fuel Outage Accrual	\$0	27.38	27.01	0.37	0.001014	\$0
7	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	27.38	13.81	13.57	0.037178	\$0
8	Accrued Vacation	\$6,150,932	27.38	344.83	-317.45	-0.869726	-\$5,349,625
9	Fuel- Coal and Unit Train Expense	\$101,891,818	27.38	20.88	6.50	0.017810	\$1,814,693
10	Fuel - Purchased Gas	\$1,665,208	27.38	28.62	-1.24	-0.003397	-\$5,657
11	Fuel - Purchased Oil	\$6,001,046	27.38	8.50	18.88	0.051726	\$310,410
12	Purchased Power	\$20,168,989	27.38	30.72	-3.34	-0.009151	-\$184,566
13	Injuries and Damages	\$1,014,539	27.38	149.56	-122.18	-0.334740	-\$339,607
14	Pensions	\$25,402,195	27.38	51.74	-24.36	-0.066740	-\$1,695,342
15	OPEB's	\$3,931,753	27.38	178.44	-151.06	-0.413863	-\$1,627,207
16	Cash Vouchers	\$143,687,293	27.38	30.00	-2.62	-0.007178	-\$1,031,387
17	TOTAL OPERATION AND MAINT. EXPENSE	\$433,614,051					-\$5,588,415
18	TAXES						
19	FICA - Employer Portion	\$5,372,951	27.38	13.77	13.61	0.037288	\$200,347
20	Federal/State Unemployment Taxes	\$237,946	27.38	71.00	-43.62	-0.119507	-\$28,436
21	MO Gross Receipts Taxes- 6%	\$33,929,345	12.17	72.28	-60.11	-0.164685	-\$5,587,654
22	MO Gross Receipts Taxes- 4%	\$12,992,010	12.17	39.34	-27.17	-0.074438	-\$967,099
23	MO Gross Receipts Taxes- Other Cities	\$7,599,020	12.17	60.94	-48.77	-0.133616	-\$1,015,351
24	Property Tax	\$41,018,373	12.17	208.84	-196.67	-0.538822	-\$22,101,602
25	TOTAL TAXES	\$101,149,645					-\$29,499,795
26	OTHER EXPENSES						
27	Use-Sales Taxes	\$18,501,466	12.17	22.00	-9.83	-0.026932	-\$498,281
28	TOTAL OTHER EXPENSES	\$18,501,466					-\$498,281
29	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,586,491
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$28,341,700	27.38	45.63	-18.25	-0.050000	-\$1,417,085
32	State Tax Offset	\$5,875,543	27.38	45.63	-18.25	-0.050000	-\$293,777
33	City Tax Offset	\$0	27.38	45.63	-18.25	-0.050000	\$0
34	Interest Expense Offset	\$59,483,250	27.38	86.55	-59.17	-0.162110	-\$9,642,830
35	TOTAL OFFSET FROM RATE BASE	\$93,700,493					-\$11,353,692
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$46,940,183

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,543,016,757	See Note (1)	See Note (1)	See Note (1)	\$1,543,016,757	-\$101,387,883	\$744,992,105	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809	-\$108,831,427	\$479,095,382	\$0	\$264,312,622	\$809,026	\$263,503,596
3	TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434	\$10,196,881	\$46,131,315	\$0	\$24,311,205	\$11,096	\$24,300,109
4	TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766	\$84,527	\$47,188,293	\$0	\$25,410,824	\$79,662	\$25,331,162
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863	\$1,554,100	\$20,158,963	\$6,043,906	\$16,809,019	\$32,374	\$16,776,645
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805	\$7,767,157	\$21,738,962	\$0	\$11,189,923	\$4,310	\$11,185,613
7	TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303	\$2,074	\$409,377	\$0	\$216,927	\$1,099	\$215,828
8	TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318	-\$3,565,759	\$169,515,559	\$0	\$91,363,531	-\$4,548,064	\$95,911,595
9	TOTAL DEPRECIATION EXPENSE	\$165,805,274	See Note (1)	See Note (1)	See Note (1)	\$165,805,274	\$11,880,821	\$100,470,579	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994	-\$22,970,957	\$21,520,037	-\$138,881	\$8,778,746	\$0	\$8,778,746
11	TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844	\$5,166,164	\$144,544,008	-\$54,684,495	\$47,975,989	\$0	\$47,975,989
12	TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136	-\$110,597,240	\$1,116,107,170	-\$36,898,649	\$590,839,365	-\$3,610,497	\$493,979,283
13	NET INCOME BEFORE TAXES	\$316,312,347	\$0	\$0	\$0	\$426,909,587	-\$64,489,234	\$154,152,740	\$0	\$0
14	TOTAL INCOME TAXES	-\$33,452,067	See Note (1)	See Note (1)	See Note (1)	-\$33,452,067	\$50,481,956	\$17,029,889	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$108,941,189	See Note (1)	See Note (1)	See Note (1)	\$108,941,189	-\$95,959,087	\$12,982,102	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$240,823,225	\$0	\$0	\$0	\$361,420,465	-\$19,012,103	\$124,140,749	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x J + J)	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$693,205,090			Rev-2		\$693,205,090	100.0000%	\$6,931,680	\$700,136,770		
Rev-3	400.000	Gross Receipts Tax in MO Revenue	\$55,104,841			Rev-3		\$55,104,841	100.0000%	-\$55,104,841	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$644,359			Rev-4		\$644,359	100.0000%	\$200,108	\$744,467		
Rev-5	400.000	Retail Rate Revenue- Kansas as booked	\$615,590,110			Rev-5		\$615,590,110	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,364,444,400					\$1,364,444,400		-\$47,973,053	\$700,881,237		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$11,904,683			Rev-8		\$11,904,683	52.7000%	-\$1,585,054	\$4,688,714		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$19,551,588			Rev-9		\$19,551,588	57.1200%	-\$4,101,955	\$7,066,912		
Rev-10	447.020	SFR Retail	\$0			Rev-10		\$0	57.1200%	\$0	\$0		
Rev-11	447.030	Other Miscellaneous & Adjustments	\$860,478			Rev-11		\$860,478	57.1200%	-\$491,505	\$0		
Rev-12	447.000	Non-Firm Sales (Margin on Sales)	\$24,336,348			Rev-12		\$24,336,348	57.1200%	\$8,915,345	\$22,816,267		
Rev-13	447.000	Non-Firm Sales (Cost of Sales)	\$97,637,337			Rev-13		\$97,637,337	57.1200%	-\$55,770,447	\$0		
Rev-14	447.000	Rev. On Transmission for KCPL	\$0			Rev-14		\$0	57.1200%	\$0	\$0		
Rev-15	447.101	Resales-FERC Juris Wholesale Firm Power	\$6,087,079			Rev-15		\$6,087,079	0.0000%	\$0	\$0		
Rev-16	447.102	Resales-Cooperatives	\$0			Rev-16		\$0	0.0000%	\$0	\$0		
Rev-17	447.103	Resales-Municipalities	\$0			Rev-17		\$0	0.0000%	\$0	\$0		
Rev-18	449.101	BPS in excess of 25% with interest	\$431			Rev-18		\$431	100.0000%	-\$431	\$0		
Rev-19	450.001	Other-Oper Rev. Forfeited Discounts - MO Only	\$1,780,476			Rev-19		\$1,780,476	100.0000%	-\$175,623	\$1,604,853		
Rev-20	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,259,695			Rev-20		\$1,259,695	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc Service - MO Only	\$564,817			Rev-21		\$564,817	100.0000%	\$0	\$564,817		
Rev-22	451.001	Other Oper Revenues-Misc Service - KS Only	\$321,158			Rev-22		\$321,158	0.0000%	\$0	\$0		
Rev-23	451.001	Other Oper Revenues-Misc. Services -Allocated-DIST	-\$9,513			Rev-23		-\$9,513	54.4317%	\$0	-\$5,178		
Rev-24	454.000	Rent From Electric Property - MO	\$765,890			Rev-24		\$765,890	100.0000%	\$0	\$765,890		
Rev-25	454.000	Rent From Electric Property - KS	\$912,657			Rev-25		\$912,657	0.0000%	\$0	\$0		
Rev-26	454.000	Rent From Electric Property - Allocated PROD	\$27,874			Rev-26		\$27,874	52.7000%	\$0	\$14,690		
Rev-27	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-27		\$6,785	52.7000%	\$0	\$3,576		
Rev-28	454.000	Rent From Electric Property - Allocated DIST	\$1,104,093			Rev-28		\$1,104,093	54.4317%	\$0	\$600,977		
Rev-29	456.000	Transmission For Others	\$10,678,545			Rev-29		\$10,678,545	52.7000%	-\$205,160	\$6,422,433		
Rev-30	456.000	Other Electric Revenues - MO	\$466,255			Rev-30		\$466,255	100.0000%	\$0	\$466,255		
Rev-31	456.000	Other Electric Revenues - KS	\$128,912			Rev-31		\$128,912	0.0000%	\$0	\$0		
Rev-32	456.000	Other Electric Revenues - Allocated DIST	\$186,769			Rev-32		\$186,769	54.4317%	\$0	\$101,662		
Rev-33		TOTAL OTHER OPERATING REVENUES	\$178,572,357					\$178,572,357		-\$53,414,830	\$44,110,868		
Rev-34		TOTAL OPERATING REVENUES	\$1,543,016,757					\$1,543,016,757		-\$101,387,883	\$744,992,104		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$12,496,889	\$0	\$12,496,889	E-4	\$134,744	\$12,631,633	52.7000%	\$0	\$6,656,871	\$24,971	\$6,631,900
5	500.000	Prod Steam Oper - lat 1&2 - 100% MO	\$20,566	\$0	\$20,566	E-5	\$113,940	\$134,506	100.0000%	\$0	\$134,506	\$0	\$134,506
6	500.000	Prod Steam Oper - lat 1&2 - 100% KS	\$43,241	\$0	\$43,241	E-6	\$0	\$43,241	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$253,384,698	\$0	\$253,384,698	E-7	-\$74,956,581	\$178,428,117	57.1200%	\$0	\$101,918,141	\$26,323	\$101,891,818
8	501.000	Fuel Expense - Oil	\$9,003,895	\$0	\$9,003,895	E-8	\$1,188,605	\$10,192,500	57.1200%	\$0	\$6,821,966	\$0	\$6,821,966
9	501.200	Fuel Expense - Gas	\$793,462	\$0	\$793,462	E-9	-\$513,822	\$279,640	57.1200%	\$0	\$159,730	\$0	\$159,730
10	501.400	Fuel Expense - Residual	\$455,772	\$0	\$455,772	E-10	\$0	\$455,772	57.1200%	\$0	\$260,337	\$0	\$260,337

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (G+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Jurts. Labor L + M = K	M MO Adj. Jurts. Non Labor
11	501.300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,081,904	\$0	\$5,081,904	E-11	\$310,721	\$5,392,625	57.1200%	\$0	\$3,080,267	\$0	\$3,080,267
12	501.000	Fuel Expense - Unit Train Depreciation	\$701,973	\$0	\$701,973	E-12	-\$701,973	\$0	57.1200%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense Other (Labor)	\$7,271,252	\$0	\$7,271,252	E-13	\$0	\$7,271,252	57.1200%	\$0	\$4,153,339	\$0	\$4,153,339
14	501.500	Fuel Handling	\$3,747,802	\$0	\$3,747,802	E-14	\$0	\$3,747,802	57.1200%	\$0	\$2,140,745	\$0	\$2,140,745
15	501.000	100% MO STB- (Surface Trsp Bound)	-\$101,759	\$0	-\$101,759	E-15	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
16	501.000	100%-KS-STB (Surface Trsp Bound)	-\$263,816	\$0	-\$263,816	E-16	\$0	-\$263,816	0.0000%	\$0	\$0	\$0	\$0
17	501.000	Fuel Expense Coal Inventory Adjust-Origin	\$0	\$0	\$0	E-17	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0
18	501.000	Fuel Expense 2 - Unit Train Depreciation	\$0	\$0	\$0	E-18	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0
19	502.000	Steam Operating Expense	\$15,758,220	\$0	\$15,758,220	E-19	\$1,565,951	\$17,324,171	57.1200%	\$0	\$9,895,566	\$34,648	\$9,860,918
20	502.000	Steam Operating Expense 100% MO	\$80,402	\$0	\$80,402	E-20	-\$142,649	-\$62,247	100.0000%	\$0	-\$62,247	\$0	-\$62,247
21	502.000	Steam Operating Expense 100% KS	\$169,017	\$0	\$169,017	E-21	\$0	\$169,017	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operating Electric Expense	\$6,674,137	\$0	\$6,674,137	E-22	\$200,494	\$6,874,631	52.7000%	\$0	\$3,622,930	\$17,756	\$3,605,174
23	505.000	Steam Operating Electric Expense 100% MO	\$455	\$0	\$455	E-23	-\$11,797	-\$11,342	100.0000%	\$0	-\$11,342	\$0	-\$11,342
24	505.000	Steam Operating Electric Expense 100% KS	\$957	\$0	\$957	E-24	\$0	\$957	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc Other Power Expenses	\$9,920,783	\$0	\$9,920,783	E-25	\$405,366	\$10,326,149	52.7000%	\$0	\$5,441,880	\$15,413	\$5,426,467
26	506.000	Misc Other Power Expenses 100% MO	\$3,816	\$0	\$3,816	E-26	\$116,492	\$120,308	100.0000%	\$0	\$120,308	\$0	\$120,308
27	506.000	Misc Other Power Expenses 100% KS	\$7,987	\$0	\$7,987	E-27	\$0	\$7,987	0.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents	\$187,058	\$0	\$187,058	E-28	-\$9,581	\$177,477	52.7000%	\$0	\$93,530	\$0	\$93,530
29	507.000	Steam Operating Expense Rents 100% MO	\$10	\$0	\$10	E-29	\$2,487	\$2,497	100.0000%	\$0	\$2,497	\$0	\$2,497
30	507.000	Steam Operating Expense Rents 100% KS	\$16	\$0	\$16	E-30	\$0	\$16	0.0000%	\$0	\$0	\$0	\$0
31	509.000	NOX/Other Allowances - Allocated	-\$26,036	\$0	-\$26,036	E-31	\$0	-\$26,036	57.1200%	\$0	-\$14,872	\$0	-\$14,872
32	509.000	Amort of SO2 Allowances-Allocated	\$0	\$0	\$0	E-32	-\$538	-\$538	57.1200%	\$0	-\$307	\$0	-\$307
33	509.000	Amort of SO2 Allowances - MO	-\$959,236	\$0	-\$959,236	E-33	-\$1,342,930	-\$2,302,166	100.0000%	\$0	-\$2,302,166	\$0	-\$2,302,166
34	509.000	Amort of SO2 Allowances - KS	-\$1,401,031	\$0	-\$1,401,031	E-34	\$0	-\$1,401,031	0.0000%	\$0	\$0	\$0	\$0
36		TOTAL OPERATION & MAINTENANCE EXPENSE	\$323,052,434	\$0	\$323,052,434		-\$73,641,071	\$249,411,363		\$0	\$141,009,910	\$119,111	\$140,890,799
36		TOTAL STEAM POWER GENERATION	\$323,052,434	\$0	\$323,052,434		-\$73,641,071	\$249,411,363		\$0	\$141,009,910	\$119,111	\$140,890,799
37		ELECTRIC MAINTENANCE EXPENSE											
38	510.000	Steam Maintenance Supry & Engineering	\$5,745,951	\$0	\$5,745,951	E-38	\$128,436	\$5,875,387	52.7000%	\$0	\$3,086,329	\$13,794	\$3,082,535
39	510.000	Steam Maintenance 100% MO	\$2,291	\$0	\$2,291	E-39	-\$20,511	-\$18,220	100.0000%	\$0	-\$18,220	\$0	-\$18,220
40	510.000	Steam Maintenance 100% KS	\$4,797	\$0	\$4,797	E-40	\$0	\$4,797	0.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures	\$5,060,481	\$0	\$5,060,481	E-41	\$333,306	\$5,393,787	52.7000%	\$0	\$2,842,526	\$4,118	\$2,838,408
42	511.000	Maintenance of Structures 100% MO	\$3,674	\$0	\$3,674	E-42	\$60,159	\$63,833	100.0000%	\$0	\$63,833	\$0	\$63,833
43	511.000	Maintenance of Structures 100% KS	\$7,718	\$0	\$7,718	E-43	\$0	\$7,718	0.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant Labor	\$10,814,543	\$0	\$10,814,543	E-44	\$68,540	\$10,883,083	52.7000%	\$0	\$5,735,385	\$36,121	\$5,699,264
45	512.000	Maintenance of Boiler Plant Non Labor	\$21,019,051	\$0	\$21,019,051	E-45	\$1,549,617	\$22,568,668	52.7000%	\$0	\$11,893,688	\$0	\$11,893,688
46	512.000	Maintenance latan 1&2 100% MO	\$215,394	\$0	\$215,394	E-46	-\$175,592	\$39,802	100.0000%	\$0	\$39,802	\$0	\$39,802
47	512.000	Maintenance latan 1&2 100% KS	\$452,874	\$0	\$452,874	E-47	\$0	\$452,874	0.0000%	\$0	\$0	\$0	\$0
48	513.000	Maintenance of Electric Plant	\$7,036,894	\$0	\$7,036,894	E-48	\$842,570	\$7,879,464	52.7000%	\$0	\$4,152,477	\$6,941	\$4,145,536
49	513.000	Maintenance of Electric Plant 100% MO	\$72,571	\$0	\$72,571	E-49	\$22,370	\$94,941	100.0000%	\$0	\$94,941	\$0	\$94,941
50	513.000	Maintenance of Electric Plant 100% KS	\$152,584	\$0	\$152,584	E-50	\$0	\$152,584	0.0000%	\$0	\$0	\$0	\$0
51	514.000	Mtce Misc Steam Plant 100% MO	\$9,622	\$0	\$9,622	E-51	-\$5,789	\$3,833	100.0000%	\$0	\$3,833	\$0	\$3,833
52	514.000	Maintenance of Miscellaneous Steam Plant	\$506,553	\$0	\$506,553	E-52	-\$7,346	\$499,208	52.7000%	\$0	\$263,082	\$229	\$262,853
53	514.000	Mtce Misc Steam Plant 100% KS	\$20,231	\$0	\$20,231	E-53	\$0	\$20,231	0.0000%	\$0	\$0	\$0	\$0
54		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$51,125,229	\$0	\$51,125,229		\$2,796,761	\$53,921,990		\$0	\$28,167,676	\$61,203	\$28,106,473
55		NUCLEAR POWER GENERATION											
56		OPERATION - NUCLEAR											

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M + K	M MO Adj. Juris. Non Labor
57	517.000	Prod Nuclear Oper- Superv & Engineer	\$7,044,762	\$0	\$7,044,762	E-57	\$134,836	\$7,179,598	52.7000%	\$0	\$3,783,649	\$71,059	\$3,712,590
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,962,993	\$0	\$18,962,993	E-58	\$13,737,007	\$32,700,000	57.1200%	\$0	\$18,678,240	\$0	\$18,678,240
59	518.200	Prod Nuclear-Disposal Costs	\$2,813,868	\$0	\$2,813,868	E-59	-\$2,813,868	\$0	57.1200%	\$0	\$0	\$0	\$0
60	518.000	KS DOE Refund	-\$15,109	\$0	-\$15,109	E-60	\$0	-\$15,109	0.0000%	\$0	\$0	\$0	\$0
61	518.000	Cost of Oil	\$442,310	\$0	\$442,310	E-61	-\$128,778	\$313,532	57.1200%	\$0	\$179,089	\$0	\$179,089
62	519.000	Coolants and Water	\$2,694,784	\$0	\$2,694,784	E-62	\$55,234	\$2,750,018	52.7000%	\$0	\$1,449,259	\$29,108	\$1,420,151
63	520.000	Steam Expense	\$16,068,779	\$0	\$16,068,779	E-63	\$274,048	\$16,342,827	52.7000%	\$0	\$8,612,670	\$144,423	\$8,468,247
64	523.000	Electric Expense	\$1,023,804	\$0	\$1,023,804	E-64	\$26,601	\$1,050,405	52.7000%	\$0	\$553,564	\$14,019	\$539,545
65	524.000	Misc. Nuclear Power Expenses-Allocated	\$13,772,019	\$0	\$13,772,019	E-65	\$272,342	\$14,044,361	52.7000%	\$0	\$7,401,378	\$143,524	\$7,257,854
66	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-66	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
67	524.000	Misc. Nuclear Power Expenses - 100% KS	\$515,029	\$0	\$515,029	E-67	\$0	\$515,029	0.0000%	\$0	\$0	\$0	\$0
68	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-68	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
69	524.000	Decommissioning-Kansas	\$2,095,602	\$0	\$2,095,602	E-69	\$0	\$2,095,602	0.0000%	\$0	\$0	\$0	\$0
70	524.000	Decommissioning FERC	\$35,748	\$0	\$35,748	E-70	\$0	\$35,748	0.0000%	\$0	\$0	\$0	\$0
71	524.950	Refueling Outage Amort	\$4,391,568	\$0	\$4,391,568	E-71	\$1,328,096	\$5,719,664	52.7000%	\$0	\$3,014,263	\$0	\$3,014,263
72	524.950	WC Outage Oper Amort Exp 100% MO	\$95,690	\$0	\$95,690	E-72	\$0	\$95,690	100.0000%	\$0	\$95,690	\$0	\$95,690
73	525.000	Rents	\$0	\$0	\$0	E-73	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
74		TOTAL OPERATION - NUCLEAR	\$71,223,111	\$0	\$71,223,111		\$12,885,518	\$84,108,629		\$0	\$45,049,066	\$402,133	\$44,646,933
75		MAINTENANCE - NP											
76	528.000	Prod Nuclear Maint- Suprv & Engineer	\$8,454,001	\$0	\$8,454,001	E-76	-\$1,795,698	\$6,658,303	52.7000%	\$0	\$3,508,926	\$48,418	\$3,460,508
77	529.000	Prod Nuclear Maint- Maint of Structures	\$2,842,574	\$0	\$2,842,574	E-77	\$25,972	\$2,868,546	52.7000%	\$0	\$1,511,724	\$44,686	\$1,467,038
78	530.000	Prod Nuclear Maint- Maint Reactor Pint	-\$5,225,068	\$0	-\$5,225,068	E-78	\$4,020,500	-\$1,204,568	52.7000%	\$0	-\$634,807	\$37,110	-\$671,917
79	530.000	Refueling Outage Amortization	\$11,784,928	\$0	\$11,784,928	E-79	\$5,328,672	\$17,113,600	52.7000%	\$0	\$9,018,867	\$0	\$9,018,867
80	530.000	Refueling Outage Amortization MO Only	\$218,426	\$0	\$218,426	E-80	\$0	\$218,426	100.0000%	\$0	\$218,426	\$0	\$218,426
81	531.000	Prod Nuclear Maint- Maint	\$9,453,482	\$0	\$9,453,482	E-81	-\$3,177,271	\$6,276,211	52.7000%	\$0	\$3,307,563	\$39,960	\$3,267,603
82	532.000	Prod Nuclear Maint- Maint of Misc Pint	\$2,768,871	\$0	\$2,768,871	E-82	-\$62,294	\$2,706,577	52.7000%	\$0	\$1,425,366	\$26,918	\$1,398,448
83		TOTAL MAINTENANCE - NP	\$30,297,214	\$0	\$30,297,214		\$4,338,881	\$34,637,095		\$0	\$18,357,065	\$197,092	\$18,159,973
84		TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325		\$17,225,399	\$118,745,724		\$0	\$63,406,131	\$599,225	\$62,806,906
85		HYDRAULIC POWER GENERATION											
86		OPERATION - HP											
87		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		MAINTENANCE - HP											
89		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
90		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
91		OTHER POWER GENERATION											
92		OPERATION - OP											
93	546.100	Prod Turbine Oper Suprv & Engineer	\$893,180	\$0	\$893,180	E-93	\$4,601	\$897,781	52.7000%	\$0	\$473,131	\$2,425	\$470,706
94	547.000	Other Pwr Oper- Fuel Expense (labor)	\$59,339	\$0	\$59,339	E-94	\$299	\$59,638	57.1200%	\$0	\$34,065	\$171	\$33,894
95	547.100	Fuel Handling (non-labor)	\$79,936	\$0	\$79,936	E-95	\$0	\$79,936	57.1200%	\$0	\$45,659	\$0	\$45,659
96	547.000	Other Fuel Expense - Oil	\$451,717	\$0	\$451,717	E-96	-\$451,717	\$0	57.1200%	\$0	\$0	\$0	\$0
97	547.000	Other Fuel Expense - Gas	\$13,955,927	\$0	\$13,955,927	E-97	-\$8,870,479	\$5,085,448	57.1200%	\$0	\$2,904,808	\$0	\$2,904,808
98	547.000	Other Fuel Expense - Hedging - MO Only	\$93,754	\$0	\$93,754	E-98	\$0	\$93,754	100.0000%	\$0	\$93,754	\$0	\$93,754
99	547.000	Other Fuel Expense - Additives	\$52,196	\$0	\$52,196	E-99	-\$52,119	\$77	57.1200%	\$0	\$44	\$44	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
100	548.000	Other Power Generation Exp	\$1,598,648	\$0	\$1,598,648	E-100	\$6,033	\$1,604,681	52.7000%	\$0	\$845,666	\$3,179	\$842,487
101	549.000	Misc Other Power Generation Exp.	\$291,340	\$0	\$291,340	E-101	\$594	\$291,934	52.7000%	\$0	\$153,849	\$313	\$153,536
102	550.000	Other Generation Rents	\$0	\$0	\$0	E-102	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
103		TOTAL OPERATION - OP	\$17,476,037	\$0	\$17,476,037		-\$9,362,788	\$8,113,249		\$0	\$4,550,976	\$6,132	\$4,544,844
104		MAINTANENCE - OP											
105	551.000	Oth Maint-Supr Eng. Struct Gen & Misc.	\$832,110	\$0	\$832,110	E-105	\$2,062	\$834,172	52.7000%	\$0	\$439,609	\$1,087	\$438,522
106	552.000	Other Gen Maint of Structures	\$346,073	\$0	\$346,073	E-106	\$30,692	\$376,765	52.7000%	\$0	\$198,555	\$268	\$198,287
107	553.000	Other Gen Maint of Gen Plant	\$1,458,478	\$0	\$1,458,478	E-107	\$2,901	\$1,461,379	52.7000%	\$0	\$770,147	\$1,529	\$768,618
108	554.000	Other Gen Maint Misc. Other Gen Pit	\$267,084	\$0	\$267,084	E-108	\$96	\$267,180	52.7000%	\$0	\$140,804	\$51	\$140,753
109		TOTAL MAINTANENCE - OP	\$2,903,745	\$0	\$2,903,745		\$35,751	\$2,939,496		\$0	\$1,549,115	\$2,935	\$1,546,180
110		TOTAL OTHER POWER GENERATION	\$20,379,782	\$0	\$20,379,782		-\$9,327,037	\$11,052,745		\$0	\$6,100,091	\$9,067	\$6,091,024
111		OTHER POWER SUPPLY EXPENSES											
112	555.000	Purchased Power-Energy	\$70,079,213	\$0	\$70,079,213	E-112	-\$38,268,855	\$31,810,358	57.1200%	\$0	\$18,170,076	\$0	\$18,170,076
113	555.000	Purchased Power Capacity (Demand)	\$12,322,852	\$0	\$12,322,852	E-113	-\$7,652,851	\$4,670,001	52.7000%	\$0	\$2,461,091	\$0	\$2,461,091
114	555.005	Purchased Power Energy Solar Contract 100% MO	\$0	\$0	\$0	E-114	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
115	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-115	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
116	566.000	System Control and Load Dispatch	\$2,566,189	\$0	\$2,566,189	E-116	\$12,563	\$2,578,752	52.7000%	\$0	\$1,359,003	\$6,621	\$1,352,382
117	557.000	Prod-Other-Other Expenses	\$6,880,785	\$0	\$6,880,785	E-117	\$23,664	\$6,904,449	52.7000%	\$0	\$3,638,644	\$13,799	\$3,624,845
118		TOTAL OTHER POWER SUPPLY EXPENSES	\$91,849,039	\$0	\$91,849,039		-\$45,886,479	\$45,963,560		\$0	\$25,628,814	\$20,420	\$25,608,394
119		TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809		-\$108,831,427	\$479,095,382		\$0	\$264,312,622	\$809,026	\$263,503,596
120		TRANSMISSION EXPENSES											
121		OPERATION - TRANSMISSION EXP.											
122	560.000	Trans Oper Suprv and Engrg	\$1,183,404	\$0	\$1,183,404	E-122	\$14,190	\$1,197,594	52.7000%	\$0	\$631,132	\$2,720	\$628,412
123	561.000	Trans Oper- Load Dispatch	\$5,075,671	\$0	\$5,075,671	E-123	\$1,279,137	\$6,354,808	52.7000%	\$0	\$3,348,984	\$1,922	\$3,347,062
124	562.000	Trans Oper- Station Expenses	\$281,070	\$0	\$281,070	E-124	\$1,431	\$282,501	52.7000%	\$0	\$148,878	\$754	\$148,124
125	563.000	Trans Oper-OH Line Expense	\$252,373	\$0	\$252,373	E-125	\$133	\$252,506	52.7000%	\$0	\$133,071	\$70	\$133,001
126	564.000	Transmission Operation-Underground Line Expense	\$0	\$0	\$0	E-126	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
127	565.000	Transmission of Electricity by Others	\$17,847,014	\$0	\$17,847,014	E-127	\$7,735,072	\$25,582,086	52.7000%	\$0	\$13,481,759	\$0	\$13,481,759
128	566.000	Misc. Transmission Expense	\$2,360,493	\$0	\$2,360,493	E-128	\$7,613	\$2,368,106	52.7000%	\$0	\$1,247,992	\$4,012	\$1,243,980
129	567.000	Transmission Operation Rents	\$2,401,652	\$0	\$2,401,652	E-129	\$0	\$2,401,652	52.7000%	\$0	\$1,265,671	\$0	\$1,265,671
130	575.000	Regional Transmission Operation	\$2,465,505	\$0	\$2,465,505	E-130	\$1,099,971	\$3,565,476	52.7000%	\$0	\$1,879,006	\$0	\$1,879,006
131		TOTAL OPERATION - TRANSMISSION EXP.	\$31,867,182	\$0	\$31,867,182		\$10,137,547	\$42,004,729		\$0	\$22,136,493	\$9,478	\$22,127,015
132		MAINTENANCE - TRANSMISSION EXP.											
133	568.000	Trans Maint-Suprv and Engrg	\$1,156	\$0	\$1,156	E-133	\$38	\$1,194	52.7000%	\$0	\$629	\$0	\$629
134	569.000	Trans Maintenance of Structures	\$9,362	\$0	\$9,362	E-134	\$5,968	\$15,330	52.7000%	\$0	\$8,079	\$13	\$8,066
135	570.000	Trans Maintenance of Station Equipment	\$702,881	\$0	\$702,881	E-135	-\$41,774	\$661,107	52.7000%	\$0	\$348,404	\$1,329	\$347,075
136	571.000	Trans Maintenance of Overhead Lines	\$3,336,333	\$0	\$3,336,333	E-136	\$87,747	\$3,424,080	52.7000%	\$0	\$1,804,490	\$241	\$1,804,249
137	572.000	Trans Maintenance of Underground Lines	\$256	\$0	\$256	E-137	\$5,493	\$5,749	52.7000%	\$0	\$3,030	\$0	\$3,030
138	573.000	Trans Maintenance of Misc. Trans Plant	\$17,264	\$0	\$17,264	E-138	\$1,862	\$19,126	52.7000%	\$0	\$10,080	\$35	\$10,045
139	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-139	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
140		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,067,252	\$0	\$4,067,252		\$59,334	\$4,126,586		\$0	\$2,174,712	\$1,618	\$2,173,094
141		TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434		\$10,196,881	\$46,131,315		\$0	\$24,311,205	\$11,096	\$24,300,109

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M + K	M MO Adj. Juris. Non Labor
142		DISTRIBUTION EXPENSES											
143		OPERATION - DIST. EXPENSES											
144	580.000	Distrb Oper - Supr & Engineering	\$4,372,845	\$0	\$4,372,845	E-144	\$80,012	\$4,452,857	54.4317%	\$0	\$2,423,765	\$8,044	\$2,415,721
145	581.000	Distrb Oper - Load Dispatching	\$640,231	\$0	\$640,231	E-145	\$2,061	\$642,292	54.4317%	\$0	\$349,611	\$1,122	\$348,489
146	582.000	Distrb Oper - Station Expense	\$456,145	\$0	\$456,145	E-146	\$551	\$456,696	57.8733%	\$0	\$264,305	\$319	\$263,986
147	583.000	Distrb Oper OH Line Expense	\$1,303,456	\$0	\$1,303,456	E-147	\$7,391	\$1,310,847	54.9105%	\$0	\$719,792	\$4,040	\$715,752
148	584.000	Distrb Oper UG Line Expense	\$1,837,210	\$0	\$1,837,210	E-148	\$3,273	\$1,840,483	52.0322%	\$0	\$957,644	\$1,703	\$955,941
149	585.000	Distrb Oper Street Light & Signal Expense	\$30,415	\$0	\$30,415	E-149	\$96	\$30,511	28.7396%	\$0	\$8,769	\$28	\$8,741
150	586.000	Distrb Oper Meter Expense	\$1,638,685	\$0	\$1,638,685	E-150	\$8,992	\$1,647,677	54.3101%	\$0	\$894,855	\$4,884	\$889,971
151	587.000	Distrb Oper Customer Install Expense	\$131,176	\$0	\$131,176	E-151	\$767	\$131,943	74.3998%	\$0	\$98,166	\$671	\$97,595
152	588.000	Distr Oper Misc Distr Expense	\$12,170,939	\$0	\$12,170,939	E-152	\$285,426	\$12,456,365	54.4317%	\$0	\$6,780,211	\$34,615	\$6,745,596
153	589.000	Distr Operations Rents	\$56,297	\$0	\$56,297	E-153	\$0	\$56,297	54.4317%	\$0	\$30,643	\$0	\$30,643
154		TOTAL OPERATION - DIST. EXPENSES	\$22,637,399	\$0	\$22,637,399		\$388,569	\$23,025,968		\$0	\$12,527,761	\$55,326	\$12,472,435
155		MAINTENANCE - DISTRIB. EXPENSES											
156	590.000	Distrb Maint-Suprv & Engineering	\$62,919	\$0	\$62,919	E-156	\$2,744	\$65,663	54.4317%	\$0	\$35,742	\$159	\$35,583
157	591.000	Distrb Maint-Structures	\$1,227,658	\$0	\$1,227,658	E-157	-\$1,027	\$1,226,631	49.6808%	\$0	\$609,155	\$1,024	\$608,131
158	592.000	Distrb Maint-Station Equipment	\$1,098,001	\$0	\$1,098,001	E-158	-\$64,948	\$1,033,053	57.8733%	\$0	\$597,862	\$1,920	\$595,942
159	593.000	Distrb Maint-OH Lines	\$18,018,416	\$0	\$18,018,416	E-159	-\$508,030	\$17,510,386	54.9105%	\$0	\$9,515,041	\$13,840	\$9,501,201
160	594.000	Distrb Maint-Maint Undergrmd Lines	\$885,230	\$0	\$885,230	E-160	\$239,518	\$1,124,748	52.0322%	\$0	\$585,231	\$2,212	\$583,019
161	595.000	Distrb Maint-Maint Line Transformer	\$736,716	\$0	\$736,716	E-161	\$2,688	\$739,404	57.3172%	\$0	\$423,806	\$1,952	\$421,854
162	596.000	Distrb Maint- Maint St Lights/Signal	\$1,202,812	\$0	\$1,202,812	E-162	\$56,390	\$1,259,202	28.7396%	\$0	\$361,890	\$495	\$361,395
163	597.000	Distrb Maint-Maint of Meters	\$548,747	\$0	\$548,747	E-163	-\$49,747	\$499,269	54.3101%	\$0	\$271,153	\$1,324	\$269,829
164	598.000	Distrb Maint-Maint Misc Distr Pln	\$685,868	\$0	\$685,868	E-164	\$18,101	\$703,969	54.4317%	\$0	\$383,183	\$1,410	\$381,773
165		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,466,367	\$0	\$24,466,367		-\$304,042	\$24,162,325		\$0	\$12,883,063	\$24,336	\$12,858,727
166		TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766		\$84,527	\$47,188,293		\$0	\$25,410,824	\$79,662	\$25,331,162
167		CUSTOMER ACCOUNTS EXPENSE											
168	901.000	Cst Acct-Suprv Mtr Read Cict Misc	\$1,119,947	\$0	\$1,119,947	E-168	\$18,975	\$1,138,922	52.9898%	\$0	\$603,512	\$2,312	\$601,200
169	902.000	Cust Accts Meter Reading Expense	\$3,944,398	\$0	\$3,944,398	E-169	\$7,849	\$3,952,247	52.9898%	\$0	\$2,094,288	\$4,159	\$2,090,129
170	903.000	Customer Accts Records and Collection	\$12,479,358	\$0	\$12,479,358	E-170	\$113,230	\$12,592,588	52.9898%	\$0	\$6,672,787	\$24,969	\$6,647,818
171	903.000	Customer Accounts - 100% MO	\$0	\$0	\$0	E-171	\$176,386	\$176,386	100.0000%	\$0	\$176,386	\$0	\$176,386
172	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$6,043,906	\$6,043,906	\$0	\$6,043,906
173	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
174	905.000	Misc. Customer Accts Expense	\$1,061,160	\$0	\$1,061,160	E-174	\$1,237,660	\$2,298,820	52.9898%	\$0	\$1,218,140	\$934	\$1,217,206
175		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863		\$1,554,106	\$20,158,963		\$6,043,906	\$16,809,019	\$32,374	\$16,776,645
176		CUSTOMER SERVICE & INFO. EXP.											
177	907.000	Cst Service Suprv	\$215,178	\$0	\$215,178	E-177	\$1,356	\$216,534	52.9898%	\$0	\$114,741	\$719	\$114,022
178	908.000	Customer Assistance Expense	\$623,192	\$0	\$623,192	E-178	\$928	\$624,120	52.9898%	\$0	\$330,720	\$660	\$330,060
179	908.000	Cst Assistance Expense-100% MO	\$1,755,659	\$0	\$1,755,659	E-179	\$263,928	\$2,019,587	100.0000%	\$0	\$2,019,587	\$0	\$2,019,587
180	908.000	Cust Asst Exp-100% KS	\$9,046,929	\$0	\$9,046,929	E-180	\$0	\$9,046,929	0.0000%	\$0	\$0	\$0	\$0
181	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-181	\$4,084,260	\$4,084,260	100.0000%	\$0	\$4,084,260	\$0	\$4,084,260
182	908.000	Public Information	\$0	\$0	\$0	E-182	\$0	\$0	52.9898%	\$0	\$0	\$0	\$0
183	909.000	Information and Instruction Aids	\$129,357	\$0	\$129,357	E-183	\$176	\$129,533	52.9906%	\$0	\$68,640	\$352	\$68,288
184	909.000	Info & Instru Adv- 100% MO	-\$8,373	\$0	-\$8,373	E-184	\$59,359	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
185	910.000	Misc Customer Accounts and Info Exp	\$2,209,863	\$0	\$2,209,863	E-185	\$15,238	\$2,225,101	52.9898%	\$0	\$1,179,077	\$2,579	\$1,176,498
186	910.000	Misc Customer Accounts and Info 100% MO	\$0	\$0	\$0	E-186	\$3,341,912	\$3,341,912	100.0000%	\$0	\$3,341,912	\$0	\$3,341,912
187		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805		\$7,767,187	\$21,738,962		\$0	\$11,189,923	\$4,310	\$11,185,613

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L x M = K	M MO Adj. Non Labor	N Jurts. Non Labor
188		SALES EXPENSES												
189	911.000	Sales Supervision	\$778	\$0	\$778	E-189	\$4	\$782	52.9898%	\$0	\$414	\$2	\$412	
190	912.000	Sales Demonstration and Selling	\$328,011	\$0	\$328,011	E-190	\$1,636	\$329,647	52.9898%	\$0	\$174,679	\$867	\$173,812	
191	913.000	Sales Advertising Expense	\$4,650	\$0	\$4,650	E-191	\$0	\$4,650	52.9898%	\$0	\$2,464	\$0	\$2,464	
192	916.000	Misc. Sales Expense	\$73,864	\$0	\$73,864	E-192	\$434	\$74,298	52.9898%	\$0	\$39,370	\$230	\$39,140	
193		TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303		\$2,074	\$409,377		\$0	\$216,927	\$1,099	\$215,828	
194		ADMIN. & GENERAL EXPENSES												
195		OPERATION- ADMIN. & GENERAL EXP.												
196	920.000	Admin & Gen-Administrative Salaries	\$46,451,827	\$0	\$46,451,827	E-196	-\$12,996,106	\$33,455,721	53.1434%	\$0	\$17,779,508	-\$4,552,294	\$22,331,802	
197	920.000	Admin & Gen - Admin Salaries - 100% MO	\$1,471,854	\$0	\$1,471,854	E-197	-\$1,471,854	\$1	100.0000%	\$0	\$1	\$0	\$1	
198	920.000	Admin & Gen - Admin Salaries - 100% KS	\$923,442	\$0	\$923,442	E-198	\$0	\$923,442	0.0000%	\$0	\$0	\$0	\$0	
199	921.000	A & G Off Supply- Allocated	-\$359,144	\$0	-\$359,144	E-199	-\$209,791	-\$568,935	57.1200%	\$0	-\$324,975	\$145	-\$325,120	
200	921.000	A & G Off Supply- 100% MO	\$47	\$0	\$47	E-200	-\$10,690	-\$10,643	100.0000%	\$0	-\$10,643	\$0	-\$10,643	
201	921.000	A & G Off Supply- 100% KS	\$584,032	\$0	\$584,032	E-201	\$0	\$584,032	0.0000%	\$0	\$0	\$0	\$0	
202	922.000	Admin Expense Transfer Credit	-\$5,130,718	\$0	-\$5,130,718	E-202	\$27,346	-\$5,103,372	57.1200%	\$0	-\$2,915,046	-\$2,232	-\$2,912,814	
203	922.001	Admin Expense Trans. Credit	\$0	\$0	\$0	E-203	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0	
204	923.000	Outside Services Employed-Allocated	\$9,824,711	\$0	\$9,824,711	E-204	-\$1,399,530	\$8,425,181	57.1200%	\$0	\$4,812,463	\$0	\$4,812,463	
205	923.000	Outside Services-100 % MO	\$2,406,085	\$0	\$2,406,085	E-205	-\$1,974,216	\$431,869	100.0000%	\$0	\$431,869	\$0	\$431,869	
206	923.000	Outside Services- 100% KS	\$1,703,309	\$0	\$1,703,309	E-206	\$0	\$1,703,309	0.0000%	\$0	\$0	\$0	\$0	
207	924.000	Property Insurance	\$3,193,066	\$0	\$3,193,066	E-207	\$166,028	\$3,359,094	53.4300%	\$0	\$1,794,764	\$0	\$1,794,764	
208	925.000	Injuries and Damages	\$8,200,183	\$0	\$8,200,183	E-208	-\$1,661,895	\$6,538,288	53.1434%	\$0	\$3,474,668	-\$9	\$3,474,677	
209	926.000	Employee Pensions	\$41,323,418	\$0	\$41,323,418	E-209	\$6,434,734	\$47,758,152	53.1434%	\$0	\$25,380,306	\$602	\$25,379,704	
210	926.000	Employee Benefits - OPEB	\$7,817,668	\$0	\$7,817,668	E-210	\$2,366,112	\$10,183,780	53.1434%	\$0	\$5,412,007	\$0	\$5,412,007	
211	926.000	Employee Benefits-OPEB-MO	\$25,879	\$0	\$25,879	E-211	-\$25,879	\$0	100.0000%	\$0	\$0	\$0	\$0	
212	926.000	Other Miscellaneous Employee Benefits	\$21,256,647	\$0	\$21,256,647	E-212	\$0	\$21,256,647	53.1434%	\$0	\$11,296,505	\$0	\$11,296,505	
213	927.000	Franchise Requirements	\$0	\$0	\$0	E-213	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0	
214	928.003	Reg Comm Exp-FERC Assessment	\$1,191,693	\$0	\$1,191,693	E-214	\$112,886	\$1,304,579	57.1200%	\$0	\$745,176	\$0	\$745,176	
215	928.000	Reg Comm Exp. 100% Wholesale	\$0	\$0	\$0	E-215	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
216	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$1,082,064	\$0	\$1,082,064	E-216	\$0	\$1,082,064	0.0000%	\$0	\$0	\$0	\$0	
217	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$1,000,701	\$0	\$1,000,701	E-217	\$234,077	\$1,234,778	100.0000%	\$0	\$1,234,778	\$0	\$1,234,778	
218	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$2,616,952	\$0	\$2,616,952	E-218	\$247,237	\$2,864,189	100.0000%	\$0	\$2,864,189	\$4,427	\$2,859,762	
219	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$7,441,150	\$0	\$7,441,150	E-219	\$3,686	\$7,444,836	0.0000%	\$0	\$0	\$0	\$0	
220	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$401,663	\$0	\$401,663	E-220	\$572	\$402,235	57.1200%	\$0	\$229,757	\$327	\$229,430	
221	928.023	Reg Comm Exp- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-221	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	
222	928.030	Load Research Expenses- 100% to Missouri	\$37,206	\$0	\$37,206	E-222	\$235	\$37,441	100.0000%	\$0	\$37,441	\$235	\$37,206	
223	928.000	Miscellaneous Commission Expense	\$16,439	\$0	\$16,439	E-223	\$99	\$16,538	52.7000%	\$0	\$8,715	\$52	\$8,663	
224	929.000	Duplicate Charges-Credit	-\$61,172	\$0	-\$61,172	E-224	\$0	-\$61,172	53.4300%	\$0	-\$32,684	\$0	-\$32,684	
225	930.100	General Advertising Expense	\$271,964	\$0	\$271,964	E-225	-\$88,824	\$183,140	52.9805%	\$0	\$97,047	\$609	\$96,538	
226	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-226	-\$1,624,215	-\$1,624,215	100.0000%	\$0	-\$1,624,215	\$0	-\$1,624,215	
227	930.200	Misc. General Expense	\$6,127,172	\$0	\$6,127,172	E-227	-\$166,263	\$5,961,909	57.1200%	\$0	\$3,405,442	\$61	\$3,405,381	
228	931.000	Admin & General Expense-Rents	\$6,164,681	\$0	\$6,164,681	E-228	\$163,375	\$6,328,056	57.1200%	\$0	\$3,614,586	\$0	\$3,614,586	
229	931.000	A&G Expense - Rents - 100% MO	\$1,488,864	\$0	\$1,488,864	E-229	-\$189,466	\$1,299,398	100.0000%	\$0	\$1,299,398	\$0	\$1,299,398	
230	931.000	A&G Expense - Rents - 100% KS	\$766,839	\$0	\$766,839	E-230	\$0	\$766,839	0.0000%	\$0	\$0	\$0	\$0	
231	933.000	Transportation Expense	-\$530	\$0	-\$530	E-231	-\$2,773,043	-\$2,773,573	54.4317%	\$0	-\$1,509,703	\$0	-\$1,509,703	
232	0.000	Miscellaneous Settlement-Case No ER-2012-0174-Filed October 19, 2012.	\$0	\$0	\$0	E-232	\$6,140,000	\$6,140,000	100.0000%	\$0	\$6,140,000	\$0	\$6,140,000	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x J + J)	MO Adj. Juris. Labor L + M = K	MO Adj. Juris. Non Labor
233	0.000	Miscellaneous Settlement #2-Case No ER-2012-0174	\$0	\$0	\$0	E-233	\$6,700,000	\$6,700,000	100.0000%	\$0	\$6,700,000	\$0	\$6,700,000
234	0.000	Agreement reached with Company on fuel	\$0	\$0	\$0	E-234	-\$659,000	-\$659,000	100.0000%	\$0	-\$659,000	\$0	-\$659,000
235		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$168,237,992	\$0	\$168,237,992		-\$3,553,384	\$164,684,608		\$0	\$38,782,364	-\$4,548,177	\$93,330,531
236		MAINT., ADMIN. & GENERAL EXP.											
237	935.000	Maint. Of General Plant	\$4,843,326	\$0	\$4,843,326	E-237	-\$12,375	\$4,830,951	53.4300%	\$0	\$2,581,177	\$113	\$2,581,064
238		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,843,326	\$0	\$4,843,326		-\$12,375	\$4,830,951		\$0	\$2,581,177	\$113	\$2,581,064
239		TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318		-\$3,565,759	\$169,515,559		\$0	\$91,363,531	-\$4,548,064	\$96,911,595
240		DEPRECIATION EXPENSE											
241	403.000	Depreciation Expense, Dep. Exp.	\$165,805,274	See note (1)	See note (1)	E-241	See note (1)	\$165,805,274	53.4300%	\$11,880,821	\$100,470,579	See note (1)	See note (1)
242	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-242		\$0	100.0000%	\$0	\$0		
243	703.001	Other Depreciation	\$0			E-243		\$0	100.0000%	\$0	\$0		
244		TOTAL DEPRECIATION EXPENSE	\$165,805,274	\$0	\$0		\$0	\$165,805,274		\$11,880,821	\$100,470,579	\$0	\$0
245		AMORTIZATION EXPENSE											
246	704.000	Amortization of Limited Term Plant-Allocated	\$1,383,426	\$0	\$1,383,426	E-246	\$61,339	\$1,444,765	53.4300%	\$0	\$771,938	\$0	\$771,938
247	704.000	Regulatory Plan Credit Rate Amort KS-	\$6,600,000	\$0	\$6,600,000	E-247	\$0	\$6,600,000	0.0000%	\$0	\$0	\$0	\$0
248	704.000	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	\$6,833,333	\$0	\$6,833,333	E-248	-\$6,833,333	\$0	100.0000%	\$0	\$0	\$0	\$0
249	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$6,255,566	\$0	\$6,255,566	E-249	-\$6,255,566	\$0	100.0000%	\$0	\$0	\$0	\$0
250	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$12,646,119	\$0	\$12,646,119	E-250	-\$12,646,119	\$0	100.0000%	\$0	\$0	\$0	\$0
251	705.000	Amortization of Other Plant Expense	\$12,917,966	\$0	\$12,917,966	E-251	\$1,702,722	\$14,620,688	53.4300%	\$126	\$7,811,834	\$0	\$7,811,834
252	705.000	Amortization of Non-Plant (2011 Flood)	\$0	\$0	\$0	E-252	\$0	\$0	100.0000%	-\$931,126	-\$931,126	\$0	-\$931,126
253	707.400	Regulatory Credits	-\$9,373,717	\$0	-\$9,373,717	E-253	\$0	-\$9,373,717	0.0000%	\$0	\$0	\$0	\$0
254	711.100	Accretion Exp-ARO	\$8,361,124	\$0	\$8,361,124	E-254	\$0	\$8,361,124	0.0000%	\$0	\$0	\$0	\$0
255	711.000	Write Down - Emissions Allowance Liability (Wholesale)	-\$733,001	\$0	-\$733,001	E-255	\$0	-\$733,001	0.0000%	\$0	\$0	\$0	\$0
256	705.000	Amortization of Iatan Reg Asset MO	\$333,855	\$0	\$333,855	E-256	\$0	\$333,855	100.0000%	\$792,245	\$1,126,100	\$0	\$1,126,100
257	705.000	Amortization of Iatan Reg Asset KS	\$50,632	\$0	\$50,632	E-257	\$0	\$50,632	0.0000%	\$0	\$0	\$0	\$0
258	705.000	Amortization of Unrecovered Reserve 100% KS	\$1,315,691	\$0	\$1,315,691	E-258	\$0	\$1,315,691	0.0000%	\$0	\$0	\$0	\$0
259		TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994		-\$22,970,957	\$21,520,037		-\$138,881	\$8,778,746	\$0	\$8,778,746
260		OTHER OPERATING EXPENSES											
261	708.000	Taxes Other than Income - Property Tax	\$71,316,232	\$0	\$71,316,232	E-261	\$5,454,071	\$76,770,303	53.4300%	\$0	\$41,018,373	\$0	\$41,018,373
262	708.000	Taxes Other than Income - Payroll Tax	\$12,831,060	\$0	\$12,831,060	E-262	-\$287,907	\$12,543,153	53.1434%	\$0	\$6,665,858	\$0	\$6,665,858
263	708.000	Other Miscellaneous Taxes	\$546,057	\$0	\$546,057	E-263	\$0	\$546,057	53.4300%	\$0	\$291,758	\$0	\$291,758
264	708.200	Gross Receipts Tax-100% MO	\$55,111,841	\$0	\$55,111,841	E-264	\$0	\$55,111,841	100.0000%	-\$55,111,841	\$0	\$0	\$0
265	708.300	KCMO City Earnings Tax-100% MO	-\$427,346	\$0	-\$427,346	E-265	\$0	-\$427,346	100.0000%	\$427,346	\$0	\$0	\$0
266		TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844		\$5,166,164	\$144,544,008		-\$54,684,495	\$47,975,989	\$0	\$47,975,989
267		TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,066,899,136		-\$110,697,240	\$1,116,197,179		-\$36,885,649	\$600,639,365	-\$3,810,487	\$463,979,283
268		NET INCOME BEFORE TAXES	\$316,312,347					\$426,909,587		-\$64,489,234	\$154,152,740		
269		INCOME TAXES											
270	709.100	Current Income Taxes	-\$33,452,067	See note (1)	See note (1)	E-270	See note (1)	-\$33,452,067	100.0000%	\$50,481,956	\$17,029,889	See note (1)	See note (1)
271		TOTAL INCOME TAXES	-\$33,452,067					-\$33,452,067		\$50,481,956	\$17,029,889		

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
272		DEFERRED INCOME TAXES											
273	710.100	Deferred Income Taxes - Def. Inc. Tax.	\$110,488,836	See note (1)	See note (1)	E-273	See note (1)	\$110,488,836	100.0000%	-\$90,461,267	\$20,027,569	See note (1)	See note (1)
274	711.410	Amortization of Deferred ITC	-\$1,837,381			E-274		-\$1,837,381	100.0000%	\$498,149	-\$1,339,232		
275	711.100	Amort of Excess Deferred Income Taxes	\$0			E-275		\$0	100.0000%	-\$358,777	-\$358,777		
276	820.001	Amort of Prior Deferred Taxes- tax rate change	\$0			E-276		\$0	100.0000%	-\$5,507,785	-\$5,507,785		
277	811.200	Amortization of R&D Credit	-\$64,704			E-277		-\$64,704	100.0000%	-\$129,407	-\$194,111		
278	809.000	Amortization Cost of Removal Stip ER-2007-0291	\$354,438			E-278		\$354,438	100.0000%	\$0	\$354,438		
279		TOTAL DEFERRED INCOME TAXES	\$108,941,189					\$108,941,189		-\$95,959,087	\$12,982,102		
280		NET OPERATING INCOME	\$240,823,224					\$361,428,465		-\$19,012,193	\$124,146,749		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue Missouri - As Booked	400.000	\$0	\$0	\$0	\$0	\$6,931,890	\$6,931,890
	1. Remove Unbilled Revenues from Missouri Retail Rate Revenue (Lyons)		\$0	\$0		\$0	\$3,955,067	
	2. To include a revenue growth adjustment (Lyons)		\$0	\$0		\$0	-\$1,895,173	
	3. Adjustment for Billing Corrections (Won)		\$0	\$0		\$0	\$568,858	
	4. Annualization of Large Power Service (Won)		\$0	\$0		\$0	-\$460,184	
	5. Annualization for Rate Change (Won)		\$0	\$0		\$0	\$4,137,628	
	6. Weather Adjustment (Won)		\$0	\$0		\$0	-\$6,309,290	
	7. 365 Days Adjustment (Won)		\$0	\$0		\$0	\$1,190,682	
	8. Update Period Adjustment (Won)		\$0	\$0		\$0	\$5,744,092	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$85,104,841	-\$85,104,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,104,841	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$200,108	\$200,108
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$200,108	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$1,585,054	-\$1,585,054
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$1,585,054	
Rev-8	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	-\$4,101,955	-\$4,101,955
	1. To annualize revenues for firm off-system energy sales. (Harris)		\$0	\$0		\$0	-\$4,101,955	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-11	Other Miscellaneous & Adjustments	447.030	\$0	\$0	\$0	\$0	-\$491,505	-\$491,505
	1. To remove test year revenues that are included in adjustment REV-8.1 - through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$491,505	
Rev-12	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$8,915,345	\$8,915,345
	1. To annualize the margin of non-firm off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	\$8,947,078	
	2. To include purchases for resale not included in Schnitzer's model through August 31, 2012. (Harris)		\$0	\$0		\$0	\$1,048,618	
	3. To include off system line loss not included in Schnitzer's model through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$562,114	
	4. To remove revenue neutrality uplift charges through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$518,237	
	5. To include sales recorded below the line. Note: in November 2012 Staff determined the Q-sales were not booked below the line. (Harris)		\$0	\$0		\$0	\$0	
Rev-13	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$68,770,447	-\$68,770,447

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove the costs of non-Firm off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$66,770,447	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-18	BPS in excess of 25% with interest	449,101	\$0	\$0	\$0	\$0	-\$431	-\$431
	1. To eliminate carryover that was recalculated. (Harris)		\$0	\$0		\$0	-\$431	
Rev-19	Other Oper Rev-Forfeited Discounts - MO Only	480,801	\$0	\$0	\$0	\$0	-\$175,623	-\$175,623
	1. To remove Gross Receipts Taxes associated with Forfeited Discounts from the test year (Lyons)		\$0	\$0		\$0	-\$112,149	
	2. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	-\$63,474	
Rev-20	Transmission For Others	466,000	\$0	\$0	\$0	\$0	-\$205,160	-\$205,160
	1. To include transmission revenues through the True Up period of August 31, 2012. (Harris)		\$0	\$0		\$0	-\$205,160	
E-4	Prod Str Oper-Suprv & Engineering	506,000	\$47,383	\$87,381	\$134,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$47,383	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$68,208		\$0	\$0	
	3. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$119,353		\$0	\$0	
	4. To remove latan 2 bonus payments incorrectly booked to expense accounts		\$0	-\$100,200		\$0	\$0	
E-5	Prod Steam Oper - lat 1&2 - 100% MO	506,000	\$0	\$113,940	\$113,940	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$20,566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	\$134,506		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Fuel Expense - Coal	501,000	\$46,083	-\$76,002,884	-\$74,886,581	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$46,083	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight updated through August 31, 2012. (Majors)		\$0	-\$74,059,595		\$0	\$0	
	3. To annualize Unit Train Maintenance, leases, and property taxes updated through August 31, 2012. (Major)		\$0	-\$943,069		\$0	\$0	
E-8	Fuel Expense - Oil	501,000	\$0	\$1,188,605	\$1,188,605	\$0	\$0	\$0
	1. To annualize Fuel Expense Oil updated through August 31, 2012. (Majors)		\$0	\$1,188,605		\$0	\$0	
E-9	Fuel Expense - Gas	501,200	\$0	-\$613,822	-\$613,822	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize Fuel Expense Gas updated through August 31, 2012. (Majors)		\$0	-\$613,822		\$0	\$0	
E-11	Fuel Expense - Limestone, Ammonia, and PAC	601.500	\$0	-\$310,721	-\$310,721	\$0	\$0	\$0
	1. Remove excess ammonia costs from test year related to Hawthorn 5 SCR (Lyons)		\$0	-\$100,298		\$0	\$0	
	2. To annualize Fuel Additive Expense updated through August 31, 2012. (Majors)		\$0	\$411,019		\$0	\$0	
E-12	Fuel Expense - Unit Train Depreciation	601.800	\$0	-\$701,973	-\$701,973	\$0	\$0	\$0
	1. To remove unit train depreciation annualized outside Account 601. (Majors)		\$0	-\$701,973		\$0	\$0	
E-19	Steam Operating Expense	602.000	\$60,659	\$1,506,292	\$1,566,951	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$60,659	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$1,506,292		\$0	\$0	
	3. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
E-20	Steam Operating Expense 100% MO	602.000	\$0	-\$142,648	-\$142,648	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$80,402		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons)		\$0	-\$62,247		\$0	\$0	
E-22	Steam Operating Electric Expense	605.000	\$33,693	\$166,801	\$200,494	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,693	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$166,801		\$0	\$0	
E-23	Steam Operating Electric Expense 100% MO	605.000	\$0	-\$11,787	-\$11,787	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$465		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons)		\$0	-\$11,342		\$0	\$0	
E-25	Misc Other Power Expense	606.000	\$29,247	\$376,119	\$405,366	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,247	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$376,119		\$0	\$0	
E-26	Misc Other Power Expense 100% MO	606.000	\$0	-\$118,482	-\$118,482	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$3,816		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lvons)		\$0	\$120,308		\$0	\$0	
E-28	Steam Operating Expense Rents	\$07,000	\$0	-\$9,581	-\$9,581	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$9,581		\$0	\$0	
E-29	Steam Operating Expense Rents 100% MO	\$07,000	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$10		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lvons)		\$0	\$2,497		\$0	\$0	
E-32	Amort of SO2 Allowances -Allocated	\$08,000	\$0	-\$538	-\$538	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances sold at EPA Auction after Case No. ER-2010-0365. (Harris)		\$0	-\$538		\$0	\$0	
E-33	Amort of SO2 Allowances - MO	\$08,000	\$0	-\$1,342,930	-\$1,342,930	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances prior to Case No. ER-2010-0365. (Harris)		\$0	-\$1,342,930		\$0	\$0	
E-38	Steam Maintenance Supply & Engineering	\$10,000	\$26,174	\$103,262	\$129,436	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$104,262		\$0	\$0	
	2. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,174	\$0		\$0	\$0	
E-39	Steam Maintenance 100% MO	\$10,000	\$0	-\$20,511	-\$20,511	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$2,291		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lvons)		\$0	-\$18,220		\$0	\$0	
E-41	Maintenance of Structures	\$11,000	\$7,514	\$325,492	\$333,006	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,514	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$325,492		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-42	Maintenance of Structures 100% MO	\$11,000	\$0	\$80,169	\$80,169	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$3,674		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	\$63,833		\$0	\$0	
E-44	Maintenance of Boiler Plant Labor	\$12,900	\$68,540	\$0	\$68,540	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$68,540	\$0		\$0	\$0	
E-45	Maintenance of Boiler Plant Non Labor	\$12,000	\$0	\$1,549,617	\$1,549,617	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$1,549,617		\$0	\$0	
E-46	Maintenance Iatan 1&2 100% MO	\$12,000	\$0	-\$176,692	-\$176,692	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$216,394		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	\$39,802		\$0	\$0	
E-48	Maintenance of Electric Plant	\$13,000	\$13,171	\$529,389	\$542,570	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$129,662		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,171	\$0		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$699,837		\$0	\$0	
E-49	Maintenance of Electric Plant 100% MO	\$13,000	\$0	\$22,370	\$22,370	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$72,671		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	\$94,941		\$0	\$0	
E-51	Misce Misc Steam Plant 100% MO	\$14,000	\$0	-\$6,789	-\$6,789	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$9,622		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	\$3,833		\$0	\$0	
E-52	Maintenance of Miscellaneous Steam Plant	\$14,000	\$436	-\$7,780	-\$7,345	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$435	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$7,780		\$0	\$0	
E-57	Prod Nuclear Oper- Superv & Engineer	517,000	\$134,836	\$0	\$134,836	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$134,836	\$0		\$0	\$0	
E-58	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518,000	\$0	\$13,737,007	\$13,737,007	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense updated through August 31, 2012. (Majors)		\$0	\$13,737,007		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Prod Nuclear-Disposal Costs	518,200	\$0	-\$2,813,868	-\$2,813,868	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense-Disposal. (Majors)		\$0	-\$2,813,868		\$0	\$0	
E-61	Cost of Oil	518,000	\$0	-\$128,778	-\$128,778	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense updated through August 31, 2012. (Majors)		\$0	-\$128,778		\$0	\$0	
E-62	Coolants and Water	519,000	\$55,234	\$0	\$55,234	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$55,234	\$0		\$0	\$0	
E-63	Steam Expense	520,000	\$274,048	\$0	\$274,048	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$274,048	\$0		\$0	\$0	
E-64	Electric Expense	523,000	\$26,601	\$0	\$26,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,601	\$0		\$0	\$0	
E-66	Misc. Nuclear Power Expenses-Allocated	524,000	\$272,342	\$0	\$272,342	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$272,342	\$0		\$0	\$0	
E-71	Refueling Outage Amort	524,955	\$0	\$1,328,096	\$1,328,096	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$1,328,096		\$0	\$0	
E-76	Prod Nuclear Maint- Superv & Engineer	525,000	\$91,875	-\$1,687,573	-\$1,796,598	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$91,875	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,687,573		\$0	\$0	
E-77	Prod Nuclear Maint- Maint of Structures	525,000	\$84,793	-\$86,821	\$26,972	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84,793	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$58,821		\$0	\$0	
E-78	Prod Nuclear Maint- Maint Reactor Plant	\$30,000	\$70,417	\$3,960,083	\$4,020,600	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$70,417	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	\$3,960,083		\$0	\$0	
E-79	Refueling Outage Amortization	\$30,000	\$0	\$6,328,672	\$6,328,672	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$6,328,672		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Prod Nuclear Maint- Maint	\$31,000	\$76,826	-\$3,253,097	-\$3,177,271	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$76,826	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$3,253,097		\$0	\$0	
E-82	Prod Nuclear Maint- Maint of Misci Plant	\$32,000	\$61,078	-\$113,372	-\$62,294	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$61,078	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$113,372		\$0	\$0	
E-83	Prod Turbine Oper Suprv & Engineer	\$48,100	\$4,601	\$0	\$4,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,601	\$0		\$0	\$0	
E-84	Other Pwr Oper- Fuel Expense (Labor)	\$47,000	\$299	\$0	\$299	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$299	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-86	Other Fuel Expense - Oil	\$47,000	\$0	-\$481,717	-\$481,717	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil. (Majors)		\$0	-\$481,717		\$0	\$0	
E-87	Other Fuel Expense - Gas	\$47,000	\$0	-\$8,870,479	-\$8,870,479	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas and Gas Transportation updated through August 31, 2012. (Majors)		\$0	-\$8,870,479		\$0	\$0	
E-89	Other Fuel Expense - Additives	\$47,000	\$77	-\$52,196	-\$52,119	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77	\$0		\$0	\$0	
	2. To annualize Gas Generation Additives		\$0	-\$52,196		\$0	\$0	
E-100	Other Power Generation Exp	\$48,000	\$6,033	\$0	\$6,033	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,033	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-101	Misc Other Power Generation Exp	549,000	\$894	\$0	\$894	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$894	\$0		\$0	\$0	
E-106	Oth Maint-Supr Eng. Struct Gen & Misc.	541,000	\$2,062	\$0	\$2,062	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,062	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Other Gen Maint of Structures	552,000	\$509	\$30,183	\$30,692	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$30,183		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$509	\$0		\$0	\$0	
E-107	Other Gen Maint of Gen Plant	563,000	\$2,901	\$0	\$2,901	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,901	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Other Gen Maint Misc. Other Gen Plt	554,000	\$96	\$0	\$96	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$96	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-112	Purchased Power-Energy	558,000	\$0	-\$38,268,856	-\$38,268,856	\$0	\$0	\$0
	1. To annualize Purchased Power-Energy updated through August 31, 2012. (Majors)		\$0	-\$38,077,991		\$0	\$0	
	2. To include border customers costs through August 31, 2012. (Harris)		\$0	\$809,136		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-113	Purchased Power Capacity (Demand)	555,000	\$0	-\$7,852,851	-\$7,852,851	\$0	\$0	\$0
	1. To annualize Purchased Power-Demand updated through August 31, 2012. (Majors)		\$0	-\$7,852,851		\$0	\$0	
E-116	System Control and Load Dispatch	556,000	\$12,563	\$0	\$12,563	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,563	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-117	Prod-Other-Other Expenses	557,000	\$26,185	-\$2,521	\$23,664	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$2,521		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,185	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-122	Trans Oper Suprv and Engrs	560,000	\$5,162	\$9,028	\$14,190	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,162	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation		\$0	\$9,028		\$0	\$0	
E-123	Trans Oper- Load Dispatch	561,000	\$3,647	\$1,275,490	\$1,279,137	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,647	\$0		\$0	\$0	
	2. To annualize SPP Sch 1A Admin fees as of August 31, 2012. (Hyneman)		\$0	\$1,275,490		\$0	\$0	
E-124	Trans Oper- Station Expenses	562,000	\$1,431	\$0	\$1,431	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,431	\$0		\$0	\$0	
E-125	Trans Oper-OH Line Expense	563,000	\$133	\$0	\$133	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$133	\$0		\$0	\$0	
E-127	Transmission of Electricity by Others	565,000	\$0	\$7,735,072	\$7,735,072	\$0	\$0	\$0
	1. To annualize Account 565 Transmission of electricity by others (SPP) as of August 31, 2012. (Hyneman)		\$0	\$7,735,072		\$0	\$0	
E-128	Miscel. Transmission Expense	566,000	\$7,613	\$0	\$7,613	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,613	\$0		\$0	\$0	
E-130	Regional Transmission Operation	575,000	\$0	\$1,099,971	\$1,099,971	\$0	\$0	\$0
	1. To annualize SPP Sch 1A Admin fees as of August 31, 2012. (Hyneman)		\$0	\$1,099,971		\$0	\$0	
E-133	Trans Maint-Suprv and Engrs	568,000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$38		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-134	Trans Maintenance of Structures	569,000	\$25	\$5,943	\$5,968	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,943		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$25	\$0		\$0	\$0	
E-135	Trans Maintenance of Station Equipment	570,000	\$2,521	-\$44,295	-\$41,774	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	-\$44,295		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,521	\$0		\$0	\$0	
E-136	Trans Maintenance of Overhead Lines	571,000	\$467	\$87,290	\$87,747	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$87,290		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$467	\$0		\$0	\$0	
E-137	Trans Maintenance of Underground Lines	672,000	\$0	\$5,493	\$5,493	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,493		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-138	Trans Maintenance of Misc. Trans Plant	673,000	\$66	\$1,796	\$1,862	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$1,796		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$66	\$0		\$0	\$0	
E-144	Distrib Oper - Supr & Engineering	680,000	\$14,779	\$68,233	\$83,012	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,779	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$68,233		\$0	\$0	
E-145	Distrib Oper - Load Dispatching	681,000	\$2,061	\$0	\$2,061	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,061	\$0		\$0	\$0	
E-146	Distrib Oper - Station Expense	682,000	\$561	\$0	\$561	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$561	\$0		\$0	\$0	
E-147	Distrib Oper OH Line Expense	683,000	\$7,368	\$33	\$7,391	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,368	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$33		\$0	\$0	
E-148	Distrib Oper UG Line Expense	684,000	\$3,273	\$0	\$3,273	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,273	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Distrib Oper Street Light & Signal Expense	685,000	\$96	\$0	\$96	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$96	\$0		\$0	\$0	
E-150	Distrib Oper Meter Expense	686,000	\$6,992	\$0	\$6,992	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,992	\$0		\$0	\$0	
E-151	Distrib Oper Customer Install Expense	687,000	\$767	\$0	\$767	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$767	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-152	Distr Oper Misci Distr Expense	588,000	\$93,593	\$221,533	\$285,428	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove vouchers booked prior to the test year (Majors)		\$0	\$228,509		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$63,593	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$234		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$6,910		\$0	\$0	
E-154	Distrib Maint-Suprv & Engineering	590,000	\$292	\$2,462	\$2,744	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$2,462		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$292	\$0		\$0	\$0	
E-157	Distrib Maint-Structures	591,000	\$2,062	-\$3,089	-\$1,027	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$3,089		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,062	\$0		\$0	\$0	
E-158	Distrib Maint-Station Equipment	592,000	\$3,317	-\$68,286	-\$64,948	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$192,723		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$124,458		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,317	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	Distrib Maint-OH lines	593,000	\$26,204	-\$633,234	-\$508,030	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$633,234		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,204	\$0		\$0	\$0	
E-160	Distrib Maint-Maint Undergrnd Lines	594,000	\$4,261	\$236,267	\$239,618	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$236,267		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,261	\$0		\$0	\$0	
E-161	Distrib Maint-Maint Line Transformer	595,000	\$3,405	-\$717	\$2,688	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$717		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,405	\$0		\$0	\$0	
E-162	Distrib Maint-Maint St Lights/Signal	596,000	\$1,721	\$64,069	\$66,390	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$54,669		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,721	\$0		\$0	\$0	
E-163	Distrib Maint-Maint of Meters	697,000	\$2,438	-\$61,916	-\$48,478	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$61,916		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,438	\$0		\$0	\$0	
E-164	Distrib Maint-Maint Misc Distrib Pin	688,000	\$2,690	\$16,511	\$18,101	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$16,511		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,690	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-166	Cat Acct-Suprv Mtr Read Ckt Misc	601,000	\$4,364	\$14,611	\$18,975	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,364	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$14,611		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-169	Cust Accts Meter Reading Expense	602,000	\$7,849	\$0	\$7,849	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,849	\$0		\$0	\$0	
E-170	Customer Accts Records and Collection	603,000	\$47,121	\$66,109	\$113,230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$47,121	\$0		\$0	\$0	
	2. To include an annualized level of credit/debit card expense. (Lyons)		\$0	\$66,109		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Customer Accounts - 100% MO	603,000	\$0	\$176,386	\$176,386	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct. 236 ending 3/31/12 (Gaskins)		\$0	\$176,386		\$0	\$0	
E-172	Uncollectible Accounts-MO 100%	604,000	\$0	\$0	\$0	\$0	\$6,043,906	\$6,043,906
	1. To include an annualized level of bad debt expense (Lyons)		\$0	\$0		\$0	\$6,043,906	
E-174	Misc Customer Accts Expense	605,000	\$1,783	\$1,236,659	\$1,238,442	\$0	\$0	\$0
	1. To include in cost of service bank fees for the sale of accounts receivable to KCREC (Harris)		\$0	\$1,189,659		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable (Harris)		\$0	\$48,238		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,763	\$0		\$0	\$0	
E-177	Cat Service Suprv	007.000	\$1,356	\$0	\$1,356	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,356	\$0		\$0	\$0	
E-178	Customer Assistance Expense	008.000	\$1,246	-\$318	\$928	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,246	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$318		\$0	\$0	
E-179	Cat Assistance Expense-100% MO	008.000	\$0	\$283,928	\$283,928	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a regulatory asset for DSM advertising costs (Majors)		\$0	\$184,418		\$0	\$0	
	2. To include ERPP amortized costs over a 3-year period (Lyons)		\$0	\$79,510		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Amort of Deferred DSM 100% MO	008.000	\$0	\$4,084,280	\$4,084,280	\$0	\$0	\$0
	1. To include amortization for Vintage 3 ER-2009-0089 DSM deferral (Lyons)		\$0	\$336,163		\$0	\$0	
	2. To include amortization for Vintage 4 ER-2010-0365 DSM deferral (Lyons)		\$0	\$1,233,070		\$0	\$0	
	3. To include amortization for Vintage 5 ER-2012-0174 DSM deferral updated through August 31, 2012. (Lyons)		\$0	\$2,516,027		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	Information and Instruction Ads	008.000	\$865	-\$489	\$376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$865	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$489		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Info & Instru Adv-100% MO	008.000	\$0	\$69,368	\$69,368	\$0	\$0	\$0
	1. To include DSM advertising costs (Lyons)		\$0	\$13,437		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to establish regulatory asset for DSM advertising costs (Majors)		\$0	\$45,922		\$0	\$0	
E-185	Misc Customer Accounts and Info Exp	010.000	\$4,867	-\$10,371	-\$16,238	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$228		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,867	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$10,699		\$0	\$0	
E-186	Misc Customer Accounts and Info 100% MO	\$10,000	\$0	\$3,341,912	\$3,341,912	\$0	\$0	\$0
	1. To include an annualized level of Renewable Energy Costs through March 31, 2012. (Lyons)		\$0	\$2,170,663		\$0	\$0	
	2. To include a 3-Year Amortization of deferred Renewable Energy Costs. (Lyons)		\$0	\$1,171,349		\$0	\$0	
E-189	Sales Supervision	\$11,000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
E-190	Sales Demonstration and Selling	\$12,000	\$1,636	\$0	\$1,636	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,636	\$0		\$0	\$0	
E-192	Misc. Sales Expense	\$16,000	\$434	\$0	\$434	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$434	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-196	Admin & Gen-Administrative Salaries	\$20,000	-\$8,749,617	-\$4,430,048	-\$12,999,106	\$0	\$0	\$0
	1. To remove test year expenses related to KCPL's ORVS employee severance program (Hyneman)		-\$8,749,617	\$0		\$0	\$0	
	2. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$3,522,933		\$0	\$0	
	3. To reflect KCPL Adjustment CS-11 to remove executive discretionary bonuses and executive severance payments (Majors)		\$0	-\$1,073,523		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$183,559	\$0		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$166,408		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Admin & Gen - Admin Salaries - 100% MO	\$20,000	\$0	-\$1,471,863	-\$1,471,863	\$0	\$0	\$0
	1. To remove talent assessment amortization. (Hyneman)		\$0	-\$968,103		\$0	\$0	
	2. To remove test year transition costs amortization. (Majors)		\$0	-\$503,760		\$0	\$0	
E-199	A & G Off Supply- Allocated	\$21,000	\$283	-\$210,044	-\$209,791	\$0	\$0	\$0
	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$132,594		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct expense report items to below the line (Majors)		\$0	-\$2,918		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$63		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$260		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$253	\$0		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$83,319		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$9,100		\$0	\$0	
E-200	A & G Off Supply-100% MO	921,000	\$0	-\$10,680	-\$10,680	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$47		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0365 updated through August 31, 2012. (Lyons)		\$0	-\$10,643		\$0	\$0	
E-202	Admin Expense Transfer Credit	922,000	-\$3,908	\$31,264	\$27,348	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,908	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Electricity & Employee Subsidized Parking (Prenger)		\$0	\$31,264		\$0	\$0	
E-204	Outside Services Employed-Allocated	923,000	\$0	-\$1,399,630	-\$1,399,630	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove Goldman Sachs consulting fees and excutive consulting fees (Majors)		\$0	-\$1,126,510		\$0	\$0	
	2. To remove Test Year Empire Arbitration Expenses (Majors)		\$0	-\$223,671		\$0	\$0	
	3. To remove test year expenses related to Advanced Coal Tax Credit Arbitration (Majors)		\$0	-\$11,176		\$0	\$0	
	4. To remove test year legal expenses to amend the Advanced Coal Tax MOU. (Majors)		\$0	-\$7,025		\$0	\$0	
	5. To remove test year Deloitte & Touche expenses related to non-regulated operations. (Majors)		\$0	\$0		\$0	\$0	
	6. To remove test year Deloitte & Touche expenses related to the Advanced Coal Tax Credit (Majors)		\$0	-\$31,249		\$0	\$0	
E-206	Outside Services-100% MO	923,000	\$0	-\$1,974,216	-\$1,974,216	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish regulatory liability for legal fee refunds (Majors)		\$0	-\$961,277		\$0	\$0	
	2. To annualize 3-year amortization of Arndt claim legal fee reimbursement. (Majors)		\$0	-\$184,970		\$0	\$0	
	3. To annualize 3-year amortization of Eubank claim legal fee reimbursement. (Majors)		\$0	\$670,114		\$0	\$0	
	4. To remove test year amortization of transition costs (Majors)		\$0	-\$1,108,261		\$0	\$0	
	5. To remove amortization booked in the test year for Strategic Projects (Lyons)		\$0	-\$399,832		\$0	\$0	
E-207	Property Insurance	924,000	\$0	\$166,028	\$166,028	\$0	\$0	\$0
	3. To include an annualized level of property insurance. (Gaskins)		\$0	\$166,028		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-208	Injuries and Damages	\$26,000	-\$16	-\$1,414,646	-\$1,430,652	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Gaskins)		\$0	-\$1,414,646		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$16	\$0		\$0	\$0	
	3. To include an annualized level of insurance. (Gaskins)		\$0	-\$247,233		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-209	Employee Pensions	\$24,000	\$1,132	\$6,433,602	\$6,434,734	\$0	\$0	\$0
	1. To annualize unfunded SERP Pension expense to 2012 recurring monthly pension payments (Hyneman)		\$0	-\$384,349		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,132	\$0		\$0	\$0	
	3. To include an annualized level of pension expense (Hyneman)		\$0	\$374,240		\$0	\$0	
	4. To amortize FAS 87 Regulatory Asset (Hyneman)		\$0	\$3,550,534		\$0	\$0	
	5. To amortize FAS 88 OVRs Charge (Hyneman)		\$0	\$1,679,129		\$0	\$0	
	6. To amortize FAS 158 charge (Hyneman)		\$0	\$1,121,627		\$0	\$0	
	7. To annualize WCNOG SERP annuity payments		\$0	\$92,621		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	11. No adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-210	Employee Benefits - OPEB	\$26,000	\$0	\$2,386,112	\$2,386,112	\$0	\$0	\$0
	1. To adjust test year 401k to an annualized level (Prenger)		\$0	\$19,145		\$0	\$0	
	2. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$2,381,311		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits for Wolf Creek (Prenger)		\$0	\$384,940		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To annualize KCPL FAS 106 OPEB expense for KCPL plans and reflect WCNOG OPEB on pay-as-you go basis. (Hyneman)		\$0	-\$419,284		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-211	Employee Benefits-OPEB-MO	928,900	\$0	-\$25,879	-\$25,879	\$0	\$0	\$0
	1. To annualize KCPL FAS 106 OPEB expense (Hyneman)		\$0	-\$25,879		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Reg Comm Exp-FERC Assessment	928,003	\$0	\$112,886	\$112,886	\$0	\$0	\$0
	1. To annualize current FERC Assessment expense as of August 31, 2012. (Hyneman)		\$0	\$112,886		\$0	\$0	
E-217	Reg Comm Exp-MPSC Assessment 100% to MO	928,001	\$0	\$234,077	\$234,077	\$0	\$0	\$0
	1. To annualize current PSC Assessment expense (Prenger)		\$0	\$234,077		\$0	\$0	
E-218	Reg Comm Exp- Mo Proceeding 100% to MO	928,011	\$4,427	\$242,810	\$247,237	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$1,845		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove rate case expense pursuant to Commission Order Case No ER-2010-0355 (Majors)		\$0	-\$244,674		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to remove over-amortization of 2007 rate case expenses (Majors)		\$0	-\$484,864		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$62,219		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,427	\$0		\$0	\$0	
	6. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$479,412		\$0	\$0	
	7. To annualize amortization of December 31, 2010, rate case expenses over 3 Years. (Majors)		\$0	\$755,201		\$0	\$0	
	8. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$264,262		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$476,361		\$0	\$0	
E-219	Reg Comm Exp- Ks Proceeding 100% to K8	928,012	\$3,686	\$0	\$3,686	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,686	\$0		\$0	\$0	
E-220	Reg Comm Exp - FERC Proceedings - Allocated	928,020	\$672	\$0	\$672	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$672	\$0		\$0	\$0	
E-222	Load Research Expenses- 100% to Missouri	928,030	\$235	\$0	\$235	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$235	\$0		\$0	\$0	
E-223	Miscellaneous Commission Expense	928,006	\$99	\$0	\$99	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$99	\$0		\$0	\$0	
E-225	General Advertising Expense	928,100	\$961	-\$68,785	-\$68,824	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$981	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$89,786		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	General Advertising Expense - 100% MO	936.100	\$0	-\$1,824,216	-\$1,824,216	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	-\$1,824,216		\$0	\$0	
E-227	Misc. General Expense	930.200	\$107	-\$168,376	-\$168,269	\$0	\$0	\$0
	1. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$247,392		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$41		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$107	\$0		\$0	\$0	
	4. To include annualized Dues and Donations (Prenger)		\$0	-\$72,278		\$0	\$0	
	5. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$163,199		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,868		\$0	\$0	
E-228	Admin & General Expense-Rents	931.000	\$0	\$163,376	\$163,376	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for additional rent payment in the test year (Majors)		\$0	\$163,376		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	A&G Expense - Rents - 100% MO	931.000	\$0	-\$189,466	-\$189,466	\$0	\$0	\$0
	6. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	-\$189,466		\$0	\$0	
E-231	Transportation Expense	933.000	\$0	-\$2,773,043	-\$2,773,043	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$2,773,043		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-232	Miscellaneous Settlement-Case No ER-2012-0174-Filed October 19, 2012.		\$0	\$6,140,000	\$6,140,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement, Case No. ER-2012-0174-October 19, 2012.		\$0	\$6,140,000		\$0	\$0	
E-233	Miscellaneous Settlement #2-Case No ER-2012-0174		\$0	\$5,700,000	\$5,700,000	\$0	\$0	\$0
	No Adjustment		\$0	\$5,700,000		\$0	\$0	
E-234	Agreement reached with Company on fuel		\$0	-\$659,000	-\$659,000	\$0	\$0	\$0
	1. To include agreement with the Company for fuel		\$0	-\$659,000		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-237	Maint. Of General Plant	936,000	\$212	-\$12,687	-\$12,376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$212	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$12,687		\$0	\$0	
E-241	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	\$11,880,821	\$11,880,821
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$11,880,821	
E-248	Amortization of Limited Term Plant-Allocated	704,000	\$0	\$61,339	\$61,339	\$0	\$0	\$0
	1. To include amortization of limited term plant updated through August 31, 2012. (Gaskins)		\$0	\$61,339		\$0	\$0	
E-249	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	704,000	\$0	-\$6,833,333	-\$6,833,333	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2006-0329 for Case No ER-2009-0089-100% MO (Featherstone)		\$0	-\$6,833,333		\$0	\$0	
E-249	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0281	704,000	\$0	-\$6,255,666	-\$6,255,666	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2006-0329 for Case No ER-2009-0291-100% MO (Featherstone)		\$0	-\$6,255,666		\$0	\$0	
E-250	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704,000	\$0	-\$12,646,119	-\$12,646,119	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2006-0329 for Case No ER-2009-0314-100% MO (Featherstone)		\$0	-\$12,646,119		\$0	\$0	
E-251	Amortization of Other Plant Expense	706,000	\$0	\$1,702,722	\$1,702,722	\$0	\$0	\$0
	1. To include amortization of other plant updated through August 31, 2012. (Gaskins)		\$0	\$1,702,722		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-252	Amortization of Non-Plant (2011 Flood)	786,000	\$0	\$0	\$0	\$0	-\$931,128	-\$931,128
	1. To reflect a 5-Year amortization of the 2011 Flood Incremental NFOM Costs. (Majors)		\$0	\$0		\$0	-\$931,128	
E-256	Amortization of Iatan Reg Asset MO	706,000	\$0	\$0	\$0	\$0	\$792,245	\$792,245
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 26 years (Majors)		\$0	\$0		\$0	\$268,979	
	2. To amortize Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 24.3 years (Majors)		\$0	\$0		\$0	\$71,985	
	3. To annualize the amortization of Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years (Majors)		\$0	\$0		\$0	\$208,417	
	4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46 years (Majors)		\$0	\$0		\$0	\$262,864	
E-261	Taxes Other than Income - Property Tax	706,000	\$0	\$5,464,071	\$5,464,071	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized level of Property Taxes (Gaskins)		\$0	\$5,464,071		\$0	\$0	
E-262	Taxes Other than Income - Payroll Tax	706,000	\$0	-\$287,907	-\$287,907	\$0	\$0	\$0
	1. To adjust test year to an annualized level of payroll tax (Pronger)		\$0	\$38,765		\$0	\$0	
	2. To adjust test year to an annualized level of payroll tax for Wolf Creek (Pronger)		\$0	\$128,240		\$0	\$0	
	3. To remove payroll taxes associated with the OVRs severance program. (Hyneman)		\$0	-\$464,912		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-264	Gross Receipts Tax-100% MO	706,200	\$0	\$0	\$0	\$0	-\$65,111,841	-\$65,111,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$65,111,841	
E-265	KCMO City Earnings Tax-100% MO	706,300	\$0	\$0	\$0	\$0	\$427,346	\$427,346
	1. To remove test year per book City Earning Tax (Lyons)		\$0	\$0		\$0	\$427,346	
E-270	Current Income Taxes	706,100	\$0	\$0	\$0	\$0	\$60,481,956	\$60,481,956
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$60,481,956	
	No Adjustment		\$0	\$0		\$0	\$0	
E-273	Deferred Income Taxes - Def. Inc. Tax.	710,100	\$0	\$0	\$0	\$0	-\$80,461,267	-\$80,461,267
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$80,461,267	
E-274	Amortization of Deferred ITC	711,410	\$0	\$0	\$0	\$0	\$498,149	\$498,149
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$498,149	
E-275	Amort of Excess Deferred Income Taxes	711,100	\$0	\$0	\$0	\$0	-\$358,777	-\$358,777
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$358,777	
E-276	Amort of Prior Deferred Taxes- tax rate change	820,001	\$0	\$0	\$0	\$0	-\$5,507,785	-\$5,507,785
	1. To Annualize Amort of Prior Deferred Taxes- tax rate change		\$0	\$0		\$0	-\$5,507,785	
E-277	Amortization of R&D Credit	811,200	\$0	\$0	\$0	\$0	-\$129,407	-\$129,407
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	-\$129,407	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$101,387,843	-\$101,387,843
Total Operating & Maint. Expenses			-\$8,795,018	-\$103,894,221	-\$110,897,240	\$0	-\$82,376,730	-\$82,376,730

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
1	TOTAL NET INCOME BEFORE TAXES		\$164,162,740	\$190,162,981	\$198,924,737	\$207,653,180
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$100,470,579	\$100,470,579	\$100,470,579	\$100,470,579
4	Per Book trans and unit train Dep Clearing		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$145,175	\$145,175	\$145,175	\$145,175
6	Book Nuclear Fuel Amortization		\$18,678,240	\$18,678,240	\$18,678,240	\$18,678,240
7	Book Amortization Expense		\$8,583,772	\$8,583,772	\$8,583,772	\$8,583,772
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$127,877,766	\$127,877,766	\$127,877,766	\$127,877,766
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.8980%	\$59,483,250	\$59,483,250	\$59,483,250	\$59,483,250
11	Tax Straight-Line Depreciation		\$145,800,907	\$145,800,907	\$145,800,907	\$145,800,907
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$9,978,301	\$9,978,301	\$9,978,301	\$9,978,301
14	IRS Amortization Deduction		\$1,851,520	\$1,851,520	\$1,851,520	\$1,851,520
15	KCPL Employee 401(k) ESOP Deduction		\$1,508,983	\$1,508,983	\$1,508,983	\$1,508,983
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$218,622,961	\$218,622,961	\$218,622,961	\$218,622,961
17	NET TAXABLE INCOME		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$59,866,087	\$93,999,017	\$102,303,999	\$110,577,404
23	Federal Income Tax at the Rate of	See Tax Table	\$20,963,131	\$32,899,656	\$35,806,400	\$38,702,092
24	Subtract Federal Income Tax Credits					
25	Wind Production Tax Credit		\$7,050,328	\$7,050,328	\$7,050,328	\$7,050,328
26	Research and Development Tax Credit		\$363,381	\$363,381	\$363,381	\$363,381
27	Fuel Tax Credit		\$41,902	\$41,902	\$41,902	\$41,902
28	New Hire Retention Credit		\$9,089	\$9,089	\$9,089	\$9,089
29	Net Federal Income Tax		\$13,488,431	\$25,434,956	\$28,341,700	\$31,237,392
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
32	Deduct Federal Income Tax at the Rate of	50.000%	\$6,744,216	\$12,717,478	\$14,170,850	\$15,618,696
33	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
34	Missouri Taxable Income - MO. Inc. Tax		\$56,663,329	\$86,700,308	\$94,008,692	\$101,289,289
35	Missouri Income Tax at the Rate of	6.250%	\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$13,488,431	\$25,434,956	\$28,341,700	\$31,237,392
44	State Income Tax		\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,029,889	\$30,853,725	\$34,217,243	\$37,567,973
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$20,027,569	\$20,027,569	\$20,027,569	\$20,027,569
49	Amortization of Deferred ITC		-\$1,339,232	-\$1,339,232	-\$1,339,232	-\$1,339,232
50	Amort of Excess Deferred Income Taxes		-\$358,777	-\$358,777	-\$358,777	-\$358,777
51	Amort of Prior Deferred Taxes- tax rate change		-\$5,507,785	-\$5,507,785	-\$5,507,785	-\$5,507,785
52	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
53	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
54	TOTAL DEFERRED INCOME TAXES		\$12,982,102	\$12,982,102	\$12,982,102	\$12,982,102
55	TOTAL INCOME TAX		\$30,011,991	\$43,835,827	\$47,199,345	\$50,550,075

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
----------------	------------------	-------------------------	-------------------	----------------------	----------------------	----------------------

Federal Tax Table						
Federal Income Taxes			\$59,866,087	\$93,999,017	\$102,303,999	\$110,577,404
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333			\$14,536,464	\$26,482,989	\$29,389,733	\$32,285,425
Total Federal Income Taxes			\$20,953,131	\$32,899,656	\$35,806,400	\$38,702,092

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,389,546,000	52.56%		4.205%	4.468%	4.730%
2	Equity Units - Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.60%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,412,000	46.84%	6.19%	2.898%	2.898%	2.898%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,448,958,000	100.00%		7.129%	7.392%	7.654%
8	PreTax Cost of Capital				8.683%	9.042%	9.400%

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Update Period Adjustment	Adjustment for Billing Corrections	Annualization for LPS	Annualization for Rate Change	Weather Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$265,906,543	-\$1,654,681	\$0	\$0	\$1,410,858	-\$6,317,931
4	Small General Service	\$47,168,336	-\$440,655	\$0	\$0	\$281,514	-\$20,399
5	Medium General Service	\$92,687,229	\$2,007,943	\$0	\$0	\$579,983	-\$311,159
6	Large General Service	\$160,638,368	\$2,521,013	\$0	\$0	\$1,102,988	\$340,198
7	Large Power	\$121,118,223	\$3,090,691	\$568,858	-\$460,184	\$720,404	\$0
8	Lighting	\$8,558,991	\$219,781	\$0	\$0	\$41,880	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$696,077,690	\$5,744,092	\$568,858	-\$460,184	\$4,137,627	-\$6,309,291
10	OTHER RATE REVENUE						
11	Unbilled Revenue	-\$3,955,067	\$0	\$0	\$0	\$0	\$0
12	Adjust to G/L	\$1,082,466	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	-\$2,872,601	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$693,205,089	\$5,744,092	\$568,858	-\$460,184	\$4,137,627	-\$6,309,291

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Rate Revenue Summary

Line Number	Description	365 Days Adjustment	Annualization for Customer Growth and Load	Unbilled Revenue	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$595,023	-\$308,776	\$0	-\$6,275,507	\$259,631,036
4	Small General Service	\$104,922	-\$141,581	\$0	-\$216,199	\$46,952,137
5	Medium General Service	\$189,930	\$568,159	\$0	\$3,034,856	\$95,722,085
6	Large General Service	\$334,339	-\$2,012,975	\$0	\$2,285,563	\$162,923,931
7	Large Power	-\$33,532	\$0	\$0	\$3,886,237	\$125,004,460
8	Lighting	\$0	\$0	\$0	\$261,661	\$8,820,652
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,190,682	-\$1,895,173	\$0	\$2,976,611	\$699,054,301
10	OTHER RATE REVENUE					
11	Unbilled Revenue	\$0	\$0	\$3,955,067	\$3,955,067	\$0
12	Adjust to G/L	\$0	\$0	\$0	\$0	\$1,082,466
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$3,955,067	\$3,955,067	\$1,082,466
14	TOTAL MISSOURI RATE REVENUES	\$1,190,682	-\$1,895,173	\$3,955,067	\$6,931,678	\$700,136,767

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Moving Test Year Adjustment	E Adjustments			G Growth and MB Adjustment	H Total kWh Sales
				Weather Normalization/L.P. Billing Correction	365- Day Adjustment			
1	NATIVE LOAD							
2	Missouri Retail	8,818,571,493	-210,594,619	-11,674,872	15,496,849	7,095,697	8,618,894,548	
3	Wholesale	103,595,000	0	809,000	0	0	104,404,000	
4	Non-Missouri Retail	6,535,873,621	-210,696,424	-14,689,397	10,865,433	10,741,032	6,332,094,265	
5	Firm Wholesale	693,130,000	0	0	0	0	693,130,000	
6	TOTAL NATIVE LOAD	16,151,170,114	-421,291,043	-25,555,269	26,362,282	17,836,729	15,748,522,813	
7	LOSSES					5.86%	936,931,000	
8	NET SYSTEM INPUT						<u>16,685,453,813</u>	

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Executive Case Summary

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$744,992,105
2	Total Missouri Rate Revenue By Rate Schedule	\$700,136,767
3	Missouri Retail kWh Sales	8,618,894,548
4	Average Rate (Cents per kWh)	8.123
5	Annualized Customer Number	272,286
6	Profit (Return on Equity)	\$92,242,142
7	Interest Expense	\$59,483,250
8	Annualized Payroll	-\$3,610,497
9	Utility Employees	3,055
10	Depreciation	\$100,470,579
11	Net Investment Plant	\$2,421,308,563
12	Pensions	\$25,379,704