

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2014-0370
Date Prepared: July 20, 2015

Filed
July 28, 2015
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

True Up Rebuttal Filing July 15, 2015

Test Year Ending March 31, 2014

Update Period of December 31, 2014

True Up Period of May 31, 2015

REVISED TRUE-UP FILING JULY 20, 2015

CASE NO. ER-2014-0370

Jefferson City, MO

Staff Exhibit No. 259
Date 7/20/15 Reporter Jenni
File No. ER-2014-0370

Kansas City Power Light Company
 Case No. ER-2014-0370
 Test Year 12 Months Ending March 31, 2014
 Updated thru December 31, 2014 True-up thru May 31, 2015
 Revenue Requirement

Line Number	A Description	B 7.28% Return	C 7.40% Return	D 7.53% Return
1	Net Orig Cost Rate Base	\$2,580,184,118	\$2,580,184,118	\$2,580,184,118
2	Rate of Return	7.28%	7.40%	7.53%
3	Net Operating Income Requirement	\$187,734,196	\$190,959,427	\$194,210,459
4	Net Income Available	\$140,401,246	\$140,401,246	\$140,401,246
5	Additional Net Income Required	\$47,332,950	\$50,558,181	\$53,809,213
6	Income Tax Requirement			
7	Required Current Income Tax	\$44,290,942	\$46,300,509	\$48,326,152
8	Current Income Tax Available	\$14,798,873	\$14,798,873	\$14,798,873
9	Additional Current Tax Required	\$29,492,069	\$31,501,636	\$33,527,279
10	Revenue Requirement	\$76,825,019	\$82,059,817	\$87,336,492
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$76,825,019	\$82,059,817	\$87,336,492

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,069,935,037
2	Less Accumulated Depreciation Reserve		\$1,972,047,069
3	Net Plant In Service		\$3,097,887,968
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,460,699
6	Contributions in Aid of Construction Amortization		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	FAS 106 OPEB Tracker		-\$2,037,552
9	Reg Asset Excess Act FAS 87 vs Rate		\$14,608,179
10	Prepayments		\$6,961,911
11	Materials and Supplies		\$58,858,845
12	Fuel Inventory-Oil		\$4,981,802
13	Fuel Inventory-Coal		\$28,622,483
14	Fuel Inventory-Lime/Limestone		\$174,360
15	Fuel Inventory-Ammonia		\$159,848
16	Fuel Inventory-Nuclear		\$33,691,832
17	Powder Activated Carbon (PAC)		\$113,714
18	Vintage 1 DSM-Case No ER-2005-0329		\$379,472
19	Vintage 2 DSM-Case No ER-2007-0291		\$1,158,948
20	Vintage 3-DSM-Case No ER-2009-0089		\$2,849,628
21	Vintage 4-DSM-Case No ER-2010-0355		\$12,506,849
22	Vintage 5-DSM-Case No ER-2012-0174		\$9,225,434
23	Vintage 6-DSM-Case No ER-2014-0370		\$20,115,013
24	latan 1 and Common Regulatory Asset "Vintage 1"		\$9,730,213
25	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,577,669
26	latan Unit 2 Regulatory Asset "Vintage 1"		\$15,583,669
27	latan Unit 2 Regulatory Asset "Vintage 2"		\$11,029,104
28	TOTAL ADD TO NET PLANT IN SERVICE		\$187,830,722
29	SUBTRACT FROM NET PLANT		
30	Federal Tax Offset	5.1918%	\$2,005,408
31	State Tax Offset	5.1918%	\$398,422
32	City Tax Offset	5.1918%	\$0
33	Interest Expense Offset	16.4027%	\$11,613,153
34	Contributions in Aid of Construction		\$0
35	Customer Deposits		\$3,908,066
36	Customer Advances for Construction		\$1,667,781
37	Deferred Income Taxes-Depreciation		\$642,272,549
38	ADIT Related to Construction		\$4,711,589
39	ADIT-Clean Charge Network		-\$15,415
40	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$27,224
41	Other Regulatory Liability (SO2 Emission Allowances)		\$38,945,795

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
42	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
43	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0
44	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6		\$0
45	Additional Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
46	TOTAL SUBTRACT FROM NET PLANT		\$705,534,572
47	Total Rate Base		\$2,580,184,118

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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	54.2190%	\$0	\$39,139
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.100	Miscellaneous Intangibles (Like 353)	\$2,033,869	P-4	\$0	\$2,033,869	53.1700%	\$0	\$1,081,408
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$37,420,589	P-5	\$0	\$37,420,589	52.4911%	\$0	\$19,642,479
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$9,890,357	P-6	\$0	\$9,890,357	57.2300%	\$0	\$5,660,251
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$21,998,675	P-7	\$0	\$21,998,675	53.1700%	\$0	\$11,696,695
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$17,403,291	P-8	\$0	\$17,403,291	53.7630%	\$0	\$9,356,531
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$3,828,595	P-9	\$0	\$3,828,595	53.1700%	\$0	\$2,035,664
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$82,632,082	P-10	\$0	\$82,632,082	52.4911%	\$0	\$43,374,489
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$35,276,157	P-11	\$0	\$35,276,157	57.2300%	\$0	\$20,188,545
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$27,269,064	P-12	\$0	\$27,269,064	53.1700%	\$0	\$14,498,961
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$28,635,170	P-13	\$0	\$28,635,170	53.7630%	\$0	\$15,395,126
14	303.050	Misc Intang Plt - WC 5yr Software	\$28,331,168	P-14	\$0	\$28,331,168	53.1700%	\$0	\$15,063,682
15	303.070	Misc Intg Plt Srct (Like 312)	\$34,980	P-15	\$0	\$34,980	53.1700%	\$0	\$18,599
16	303.080	Misc Intangible Trans Line (Like 355)	\$6,874,227	P-16	\$0	\$6,874,227	53.1700%	\$0	\$3,655,026
17	303.090	Misc Intang Trans Ln MINT Line	\$55,209	P-17	\$0	\$55,209	53.1700%	\$0	\$29,355
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$3,243,745	P-18	\$0	\$3,243,745	53.1700%	\$0	\$1,724,699
19		TOTAL INTANGIBLE PLANT	\$305,022,301		\$0	\$305,022,301		\$0	\$163,483,586
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$807,281	P-23	\$0	\$807,281	53.1700%	\$0	\$429,231
24	311.000	Structures & Improvements	\$36,877,247	P-24	\$0	\$36,877,247	53.1700%	\$0	\$19,607,632
25	311.020	Structures - H 5 Rebuild	\$8,736,177	P-25	\$0	\$8,736,177	53.1700%	\$0	\$4,645,025
26	312.000	Boiler Plant Equipment	\$105,639,478	P-26	\$0	\$105,639,478	53.1700%	\$0	\$56,168,510
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-27	\$0	\$9,973,895	53.1700%	\$0	\$5,303,120
28	312.030	Boiler Plan - H5	\$220,787,363	P-28	\$0	\$220,787,363	53.1700%	\$0	\$117,392,641
29	314.000	Turbogenerator Units	\$81,808,193	P-29	\$0	\$81,808,193	53.1700%	\$0	\$43,497,416
30	315.000	Accessory Electric Equipment	\$15,441,076	P-30	\$0	\$15,441,076	53.1700%	\$0	\$8,210,020
31	315.010	Accessory Equip - H5 Rebuild	\$39,216,280	P-31	\$0	\$39,216,280	53.1700%	\$0	\$20,851,296
32	316.000	Misc. Power Plant Equipment	\$9,719,936	P-32	\$0	\$9,719,936	53.1700%	\$0	\$5,168,090
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,161	P-33	\$0	\$2,305,161	53.1700%	\$0	\$1,225,654
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$531,312,087		\$0	\$531,312,087		\$0	\$282,498,635
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$3,691,922	P-36	\$0	\$3,691,922	53.1700%	\$0	\$1,962,995
37	311.000	Steam Production-Structures & Improvement	\$6,888,783	P-37	\$0	\$6,888,783	53.1700%	\$0	\$3,662,766
38	312.000	Steam Production-Boiler Plant Equip-Electric	\$394,827,016	P-38	\$0	\$394,827,016	53.1700%	\$0	\$209,929,524
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-39	\$0	-\$16,365	100.0000%	\$0	-\$16,365
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	P-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$57,658,408	P-41	\$0	\$57,658,408	53.1700%	\$0	\$30,656,976
42	315.000	Steam Production Accessory Equipment-Electric	\$52,233,710	P-42	\$0	\$52,233,710	53.1700%	\$0	\$27,772,664
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	P-43	\$0	-\$622,572	100.0000%	\$0	-\$622,572

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44	316.000	Steam Production-Misc Plant Equipment-Electric	\$6,375,745	P-44	\$0	\$6,375,745	53.1700%	\$0	\$3,389,984
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-45	\$0	-\$11	100.0000%	\$0	-\$11
46		TOTAL PRODUCTION-STM-IATAN I	\$521,036,636		\$0	\$521,036,636		\$0	\$276,735,961
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$670,148	P-48	\$0	\$670,148	53.1700%	\$0	\$356,318
49	311.000	Steam Production-Structures-Electric	\$98,199,488	P-49	\$0	\$98,199,488	53.1700%	\$0	\$52,212,668
50	312.000	Steam Production-Turbogenerators- Electric	\$210,009,786	P-50	\$0	\$210,009,786	53.1700%	\$0	\$111,662,203
51	312.100	Steam Production - Unit Trains - Electric	\$1,554,088	P-51	\$0	\$1,554,088	53.1700%	\$0	\$826,309
52	314.000	Steam Production-Boiler Plant Equip- Electric	\$5,898,964	P-52	\$0	\$5,898,964	53.1700%	\$0	\$3,136,479
53	315.000	Steam Production-Accessory Equip- Electric	\$25,637,511	P-53	\$0	\$25,637,511	53.1700%	\$0	\$13,631,465
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,456,891	P-54	\$0	\$4,456,891	53.1700%	\$0	\$2,369,729
55		TOTAL PRODUCTION-IATAN COMMON	\$346,426,876		\$0	\$346,426,876		\$0	\$184,195,171
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	P-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	P-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	P-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$92,300,293	P-60	\$0	\$92,300,293	53.1700%	\$0	\$49,076,066
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	P-61	\$0	-\$720,112	100.0000%	\$0	-\$720,112
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	P-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip- Iatan 2	\$640,875,663	P-64	-\$1,980,845	\$638,894,818	53.1700%	\$0	\$339,700,375
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	P-65	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	314.040	Steam Production-Turbogenerator Iatan 2	\$225,180,162	P-67	\$0	\$225,180,162	53.1700%	\$0	\$119,728,292
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-68	\$0	-\$715,476	100.0000%	\$0	-\$715,476
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	315.040	Steam Production-Accessory Equip- Iatan 2	\$57,218,158	P-70	\$0	\$57,218,158	53.1700%	\$0	\$30,422,895
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	P-71	\$0	-\$239,102	100.0000%	\$0	-\$239,102
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$4,036,629	P-73	\$0	\$4,036,629	53.1700%	\$0	\$2,146,276
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-74	\$0	-\$26,736	100.0000%	\$0	-\$26,736
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76		TOTAL PRODUCTION-IATAN 2	\$1,012,733,791		-\$1,980,845	\$1,010,752,946		\$0	\$534,196,790
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne- Common	\$767,850	P-78	\$0	\$767,850	53.1700%	\$0	\$408,266
79	311.000	Steam Production-Structures-LaCygne- Common	\$75,421,917	P-79	\$0	\$75,421,917	53.1700%	\$0	\$40,101,833
80	312.000	Steam Production-Boiler Plant-LaCygne- Common	\$101,035,863	P-80	\$0	\$101,035,863	53.1700%	\$0	\$53,720,768
81	312.010	Steam Production-Boiler-Unit Train- LaCygne-Common	\$456,630	P-81	\$0	\$456,630	53.1700%	\$0	\$242,790
82	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$225,850	P-82	\$0	\$225,850	53.1700%	\$0	\$120,084

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83	315.000	Steam Production-Acc Equip-LaCygne Common	\$16,111,124	P-83	\$0	\$16,111,124	53.1700%	\$0	\$8,566,285
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$14,320	P-84	\$0	\$14,320	53.1700%	\$0	\$7,614
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$3,982,231	P-85	\$0	\$3,982,231	53.1700%	\$0	\$2,117,352
86		TOTAL LACYGNE COMMON PLANT	\$198,015,785		\$0	\$198,015,785		\$0	\$105,284,992
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$1,937,712	P-88	\$0	\$1,937,712	53.1700%	\$0	\$1,030,281
89	311.000	Structures-LaCygne 1	\$21,128,164	P-89	\$0	\$21,128,164	53.1700%	\$0	\$11,233,845
90	312.000	Boiler Plant Equip-LaCygne 1	\$331,173,203	P-90	\$0	\$331,173,203	53.1700%	\$0	\$176,084,792
91	312.020	Boiler AQC Equip-LaCygne 1	\$2,777,600	P-91	\$0	\$2,777,600	53.1700%	\$0	\$1,476,860
92	314.000	Turbogenerator-LaCygne 1	\$34,283,488	P-92	\$0	\$34,283,488	53.1700%	\$0	\$18,228,531
93	315.000	Acc Equip-LaCygne 1	\$33,267,190	P-93	\$0	\$33,267,190	53.1700%	\$0	\$17,688,165
94	316.000	Misc Power Plant Equip-LaCygne 1	\$5,510,867	P-94	\$0	\$5,510,867	53.1700%	\$0	\$2,930,128
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$430,078,224		\$0	\$430,078,224		\$0	\$228,672,592
96		PRODUCTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$6,299,814	P-97	\$0	\$6,299,814	53.1700%	\$0	\$3,349,611
98	312.000	Boiler Plant Equip-LaCygne 2	\$296,106,195	P-98	\$0	\$296,106,195	53.1700%	\$0	\$157,439,664
99	314.000	Turbogenerator-LaCygne 2	\$31,400,401	P-99	\$0	\$31,400,401	53.1700%	\$0	\$16,695,593
100	315.000	Accessory Equip-LaCygne 2	\$30,109,756	P-100	\$0	\$30,109,756	53.1700%	\$0	\$16,009,357
101	316.000	Misc Power Plant Equip-LaCygne 2	\$3,769,238	P-101	\$0	\$3,769,238	53.1700%	\$0	\$2,004,104
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$367,685,404		\$0	\$367,685,404		\$0	\$195,498,329
103		PRODUCTION-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$1,620,842	P-104	\$0	\$1,620,842	53.1700%	\$0	\$861,802
105	311.000	Structures-Electric-Montrose	\$21,768,237	P-105	\$0	\$21,768,237	53.1700%	\$0	\$11,574,172
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$167,413,217	P-106	\$0	\$167,413,217	53.1700%	\$0	\$89,013,607
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$8,919,886	P-107	\$0	\$8,919,886	53.1700%	\$0	\$4,742,703
108	314.000	Turbogenerators-Electric-Montrose	\$50,478,720	P-108	\$0	\$50,478,720	53.1700%	\$0	\$26,839,535
109	315.000	Accessory Equipment-Electric-Montrose	\$23,040,186	P-109	\$0	\$23,040,186	53.1700%	\$0	\$12,250,467
110	316.000	Misc Plant Equipment-Electric-Montrose	\$5,757,678	P-110	\$0	\$5,757,678	53.1700%	\$0	\$3,061,357
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$278,998,766		\$0	\$278,998,766		\$0	\$148,343,643
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$198,743	P-113	\$0	\$198,743	53.1700%	\$0	\$106,672
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$1,067,637	P-114	\$0	\$1,067,637	53.1700%	\$0	\$567,663
115	344.000	Other Production-Generators Hawthorn 6	\$48,387,115	P-115	\$0	\$48,387,115	53.1700%	\$0	\$25,727,429
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$2,619,029	P-116	\$0	\$2,619,029	53.1700%	\$0	\$1,392,538
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$9,945	P-117	\$0	\$9,945	53.1700%	\$0	\$5,288
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$52,282,469		\$0	\$52,282,469		\$0	\$27,798,590
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
120	311.000	Structures and Improvements-Hawthorn 9	\$2,423,812	P-120	\$0	\$2,423,812	53.1700%	\$0	\$1,288,741
121	312.000	Boiler Plant Equip-Hawthorn 9	\$42,861,928	P-121	\$0	\$42,861,928	53.1700%	\$0	\$22,789,687
122	314.000	Turbogenerators-Hawthorn 9	\$17,604,115	P-122	\$0	\$17,604,115	53.1700%	\$0	\$9,360,108
123	315.000	Accessory Equipment-Hawthorn 9	\$18,533,128	P-123	\$0	\$18,533,128	53.1700%	\$0	\$9,854,064
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$237,955	P-124	\$0	\$237,955	53.1700%	\$0	\$126,521
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$81,660,938		\$0	\$81,660,938		\$0	\$43,419,121
126		PRODUCTION - NORTHEAST STATION							
127	311.000	Steam Prod-Structures-Elect-NE	\$0	P-127	\$0	\$0	53.1700%	\$0	\$0
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	P-128	\$0	\$0	53.1700%	\$0	\$0
129	340.000	Other Production-Land NE	\$136,550	P-129	\$0	\$136,550	53.1700%	\$0	\$72,604

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130	341.000	Other Prod-Structures-Elec	\$992,315	P-130	\$0	\$992,315	53.1700%	\$0	\$527,614
131	342.000	Other Prod-Fuel Holders NE	\$2,126,859	P-131	\$0	\$2,126,859	53.1700%	\$0	\$1,130,851
132	344.000	Other Prod Generators NE	\$58,652,274	P-132	\$0	\$58,652,274	53.1700%	\$0	\$31,185,414
133	345.000	Other Prod-Accessory Equip-NE	\$7,723,389	P-133	\$0	\$7,723,389	53.1700%	\$0	\$4,106,526
134	346.000	Other Production Misc Power Plant Equip Elec	\$116,055	P-134	\$0	\$116,055	53.1700%	\$0	\$61,706
135		TOTAL PRODUCTION - NORTHEAST STATION	\$69,747,442		\$0	\$69,747,442		\$0	\$37,084,715
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
137	341.000	Other Production-Structures-Electric-Hawthorn 7	\$703,773	P-137	\$0	\$703,773	53.1700%	\$0	\$374,196
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$2,867,642	P-138	\$0	\$2,867,642	53.1700%	\$0	\$1,524,725
139	344.000	Other Production-Generators-Electric-Hawthorn 7	\$23,195,117	P-139	\$0	\$23,195,117	53.1700%	\$0	\$12,332,844
140	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$2,242,707	P-140	\$0	\$2,242,707	53.1700%	\$0	\$1,192,447
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$29,009,239		\$0	\$29,009,239		\$0	\$15,424,212
142		PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE							
143	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-143	\$0	\$84,765	53.1700%	\$0	\$45,070
144	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$568,122	P-144	\$0	\$568,122	53.1700%	\$0	\$302,070
145	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,590,654	P-145	\$0	\$24,590,654	53.1700%	\$0	\$13,074,851
146	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,428,612	P-146	\$0	\$1,428,612	53.1700%	\$0	\$759,593
147		TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE	\$26,672,153		\$0	\$26,672,153		\$0	\$14,181,584
148		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
149	311.000	Steam Production Structures-Elec	\$0	P-149	\$0	\$0	53.1700%	\$0	\$0
150	316.000	Misc Pwr Pit Equip-West Gardner	\$0	P-150	\$0	\$0	53.1700%	\$0	\$0
151	340.000	Other Prod-Land - W Gardner	\$177,836	P-151	\$0	\$177,836	53.1700%	\$0	\$94,555
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$93,269	P-152	\$0	\$93,269	53.1700%	\$0	\$49,591
153	341.000	Other Prod-Structures W Gardner	\$4,324,984	P-153	\$0	\$4,324,984	53.1700%	\$0	\$2,299,594
154	342.000	Other Prod-Fuel Holders W Gardner	\$3,247,574	P-154	\$0	\$3,247,574	53.1700%	\$0	\$1,726,735
155	344.000	Other Prod-Generators W Gardner	\$111,017,180	P-155	\$0	\$111,017,180	53.1700%	\$0	\$59,027,835
156	345.000	Other Prod-Access Equip - W Gardner	\$6,913,102	P-156	\$0	\$6,913,102	53.1700%	\$0	\$3,675,696
157	348.000	Other Production Misc Power Plant Equip-Elect	\$217,991	P-157	\$0	\$217,991	53.1700%	\$0	\$115,906
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$125,991,936		\$0	\$125,991,936		\$0	\$66,989,912
159		PROD OTHER - MIAMI/OSAWATOMIE 1							
160	316.000	Misc Pwr Pit Equip-Miamil/Osawatomie	\$0	P-160	\$0	\$0	53.1700%	\$0	\$0
161	340.000	Other Production-Land-Osawatomie	\$694,545	P-161	\$0	\$694,545	53.1700%	\$0	\$369,290
162	341.000	Other Production-Structures-Osawatomie	\$1,686,171	P-162	\$0	\$1,686,171	53.1700%	\$0	\$896,537
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$2,006,803	P-163	\$0	\$2,006,803	53.1700%	\$0	\$1,067,017
164	344.000	Other Prod-Generators-Osawatomie	\$26,261,774	P-164	\$0	\$26,261,774	53.1700%	\$0	\$13,963,385
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,958,855	P-165	\$0	\$1,958,855	53.1700%	\$0	\$1,041,523
166	346.000	Other Production Misc Power Plant Equip-Elect	\$13,990	P-166	\$0	\$13,990	53.1700%	\$0	\$7,438
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,622,138		\$0	\$32,622,138		\$0	\$17,345,190
168		TOTAL STEAM PRODUCTION	\$4,104,273,884		-\$1,980,845	\$4,102,293,039		\$0	\$2,177,669,437
169		NUCLEAR PRODUCTION							

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170		PROD PLT-NUCLEAR-WOLF CREEK							
171	320.000	Land & Land Rights - Wolf Creek	\$3,474,780	P-171	\$0	\$3,474,780	53.1700%	\$0	\$1,847,541
172	321.000	Structures & Improvements - Wolf Creek	\$410,550,186	P-172	\$0	\$410,550,186	53.1700%	\$0	\$218,289,534
173	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	P-173	\$0	\$19,153,642	100.0000%	\$0	\$19,153,642
174	322.000	Reactor Plant Equipment - Wolf Creek	\$894,818,068	P-174	\$0	\$894,818,068	53.1700%	\$0	\$475,774,767
175	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	P-175	\$0	\$47,625,874	100.0000%	\$0	\$47,625,874
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-176	\$0	\$0	100.0000%	\$0	\$0
177	323.000	Turbogenerator Units - Wolf Creek	\$222,661,480	P-177	\$0	\$222,661,480	53.1700%	\$0	\$118,389,109
178	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	P-178	\$0	\$4,089,922	100.0000%	\$0	\$4,089,922
179	324.000	Accessory Electric Equipment - Wolf Creek	\$139,794,326	P-179	\$0	\$139,794,326	53.1700%	\$0	\$74,328,643
180	324.010	Accessory Equip - MO Gr Up AFDC	\$5,862,727	P-180	\$0	\$5,862,727	100.0000%	\$0	\$5,862,727
181	325.000	Micellaneous Power Plant Equipment	\$114,060,580	P-181	\$0	\$114,060,580	53.1700%	\$0	\$60,646,010
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	P-182	\$0	\$1,073,460	100.0000%	\$0	\$1,073,460
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,924,980	P-183	\$0	-\$7,924,980	100.0000%	\$0	-\$7,924,980
184	328.010	MPSC Disallow- MO Basis	-\$127,605,557	P-184	\$0	-\$127,605,557	53.1700%	\$0	-\$67,847,875
185	328.050	Nucl PR-KS Dosa; Pre 1988 res	\$0	P-185	\$0	\$0	53.1700%	\$0	\$0
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$1,727,634,508		\$0	\$1,727,634,508		\$0	\$951,308,374
187		TOTAL NUCLEAR PRODUCTION	\$1,727,634,508		\$0	\$1,727,634,508		\$0	\$951,308,374
188		HYDRAULIC PRODUCTION							
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		OTHER PRODUCTION							
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
192	341.020	Oth Prod-Struct-Elec-Wind	\$3,794,182	P-192	\$0	\$3,794,182	53.1700%	\$0	\$2,017,367
193	344.020	Oth Prod-Generators-Elec-Wind	\$157,067,836	P-193	\$0	\$157,067,836	53.1700%	\$0	\$83,512,968
194	345.020	Oth Prod-Accessory Equip-Wind	\$707,218	P-194	\$0	\$707,218	53.1700%	\$0	\$376,028
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$111,158	P-195	\$0	\$111,158	53.1700%	\$0	\$59,103
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$161,680,394		\$0	\$161,680,394		\$0	\$85,965,466
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
198	341.020	Other Prod-Structures-Electric-Wind	\$1,228,862	P-198	\$0	\$1,228,862	53.1700%	\$0	\$653,386
199	344.020	Other Prod-Generators-Electric Wind	\$102,680,759	P-199	\$0	\$102,680,759	53.1700%	\$0	\$54,595,360
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,909,621		\$0	\$103,909,621		\$0	\$55,248,746
201		PRODUCTION PLANT - SOLAR							
202	344.010	Other Prod - Generators-Elect	\$1,009,191	P-202	\$0	\$1,009,191	53.1700%	\$0	\$536,587
203		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$536,587
204		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
205		Production - Salvage & Removal	\$0	P-205	\$0	\$0	53.1700%	\$0	\$0
206		Retirements not classified-Nuclear and Steam	\$0	P-206	\$0	\$0	53.1700%	\$0	\$0
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
208		GENERAL PLANT-BUILDINGS							
209	311.000	Steam Prod-Structures-Elec	\$0	P-209	\$0	\$0	53.1700%	\$0	\$0
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$964,220	P-210	\$0	\$964,220	53.1700%	\$0	\$512,676
211	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-211	\$0	\$19,598	53.1700%	\$0	\$10,420
212	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$21,004	P-212	\$0	\$21,004	53.1700%	\$0	\$11,168
213		TOTAL GENERAL PLANT-BUILDINGS	\$1,004,822		\$0	\$1,004,822		\$0	\$534,264
214		GENERAL PLANT - GENERAL EQUIPTOOLS							

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215	315.000	Steam Production-Accessory Equipment-Electric	\$26,371	P-215	\$0	\$26,371	53.1700%	\$0	\$14,021
216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$7,985,670	P-216	\$0	\$7,985,670	53.1700%	\$0	\$4,245,981
217		TOTAL GENERAL PLANT - GENERAL EQUIPTOOLS	\$8,012,041		\$0	\$8,012,041		\$0	\$4,260,002
218		BULK OIL FACILITY NE							
219	310.000	Steam Prod-Land-Electric	\$148,900	P-219	\$0	\$148,900	53.1700%	\$0	\$79,170
220	311.000	Steam Prod-Structures-Electric	\$1,315,297	P-220	\$0	\$1,315,297	53.1700%	\$0	\$699,343
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$609,766	P-221	\$0	\$609,766	53.1700%	\$0	\$324,213
222	315.000	Steam Prod-Accessory Equip-Electric	\$24,947	P-222	\$0	\$24,947	53.1700%	\$0	\$13,264
223	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$195,243	P-223	\$0	\$195,243	53.1700%	\$0	\$103,811
224	344.000	Oth Prod-Generators-Elec	\$0	P-224	\$0	\$0	53.1700%	\$0	\$0
225		TOTAL BULK OIL FACILITY NE	\$2,294,153		\$0	\$2,294,153		\$0	\$1,219,801
226		TOTAL OTHER PRODUCTION	\$277,910,222		\$0	\$277,910,222		\$0	\$147,764,866
227		TOTAL PRODUCTION PLANT	\$6,109,818,614		-\$1,980,845	\$6,107,837,769		\$0	\$3,276,742,677
228		TRANSMISSION PLANT							
229	350.000	Land-Transmission Plant	\$1,584,661	P-229	\$0	\$1,584,661	53.1700%	\$0	\$842,564
230	350.010	Land Rights-Transmission Plant	\$24,976,271	P-230	\$0	\$24,976,271	53.1700%	\$0	\$13,279,883
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$355	P-231	\$0	\$355	53.1700%	\$0	\$189
232	352.000	Structures & Improvements-Transmission Plant	\$5,696,526	P-232	\$0	\$5,696,526	53.1700%	\$0	\$3,028,843
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$250,476	P-233	\$0	\$250,476	53.1700%	\$0	\$133,178
234	352.020	Structures & Improvements-WifCrk-MO Gr Up	\$15,694	P-234	\$0	\$15,694	100.0000%	\$0	\$15,694
235	353.000	Station Equipment -Transmission Plant	\$159,940,307	P-235	\$0	\$159,940,307	53.1700%	\$0	\$85,040,261
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$11,988,635	P-236	\$0	\$11,988,635	53.1700%	\$0	\$6,374,357
237	353.020	Stat Equip-WifCrk Mo Gr Up	\$532,475	P-237	\$0	\$532,475	100.0000%	\$0	\$532,475
238	353.030	Station Equip-Communications	\$8,044,770	P-238	\$0	\$8,044,770	53.1700%	\$0	\$4,277,404
239	354.000	Towers and Fixtures-Transmission Plant	\$4,287,911	P-239	\$0	\$4,287,911	53.1700%	\$0	\$2,279,882
240	355.000	Poles and Fixtures-Transmission Plant	\$124,613,380	P-240	\$0	\$124,613,380	53.1700%	\$0	\$66,256,934
241	355.010	Poles & Fixtures-Wolf Creek	\$58,255	P-241	\$0	\$58,255	53.1700%	\$0	\$30,974
242	355.020	Poles & Fixtures-WifCrk Mo Gr Up	\$3,506	P-242	\$0	\$3,506	100.0000%	\$0	\$3,506
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$107,032,251	P-243	\$0	\$107,032,251	53.1700%	\$0	\$56,909,048
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$39,418	P-244	\$0	\$39,418	53.1700%	\$0	\$20,959
245	356.020	Ovrhd Cond-Dev-Wif Crk-Mo Gr Up	\$2,552	P-245	\$0	\$2,552	100.0000%	\$0	\$2,552
246	357.000	Underground Conduit	\$3,648,880	P-246	\$0	\$3,648,880	53.1700%	\$0	\$1,940,109
247	358.000	Underground Conductors & Devices	\$3,120,096	P-247	\$0	\$3,120,096	53.1700%	\$0	\$1,658,955
248		Transmission-Salvage & Removal: Retirements not classified	\$0	P-248	\$0	\$0	53.1700%	\$0	\$0
249		TOTAL TRANSMISSION PLANT	\$455,836,419		\$0	\$455,836,419		\$0	\$242,627,767
250		DISTRIBUTION PLANT							
251	360.000	Land-Distribution Plant	\$9,297,117	P-251	\$0	\$9,297,117	50.5496%	\$0	\$4,699,655
252	360.010	Land Rights-Distribution Plant	\$16,589,694	P-252	\$0	\$16,589,694	58.3311%	\$0	\$9,676,951
253	361.000	Structures & Improvements - Distribution Plant	\$12,613,830	P-253	\$0	\$12,613,830	49.3758%	\$0	\$6,228,179
254	362.000	Station Equipment-Distribution Plant	\$209,930,329	P-254	\$0	\$209,930,329	59.8102%	\$0	\$125,559,750
255	362.030	Station Equip-Communications	\$4,111,289	P-255	\$0	\$4,111,289	54.9206%	\$0	\$2,257,945
256	363.000	Energy Storage Equipment	\$2,502,752	P-256	\$0	\$2,502,752	100.0000%	\$0	\$2,502,752
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$327,889,820	P-257	\$0	\$327,889,820	56.0101%	\$0	\$183,651,416
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$239,198,228	P-258	\$0	\$239,198,228	55.3505%	\$0	\$132,397,415
259	366.000	Underground Conduit-Distribution Plant	\$268,934,627	P-259	\$0	\$268,934,627	57.8273%	\$0	\$155,517,634
260	367.000	Underground Conductors & Devices-Distribution Plant	\$476,617,034	P-260	\$0	\$476,617,034	52.5725%	\$0	\$250,569,490
261	368.000	Line Transformers-Distribution Plant	\$282,628,865	P-261	\$0	\$282,628,865	57.3757%	\$0	\$162,160,290
262	369.000	Services-Distribution Plant	\$127,350,415	P-262	\$0	\$127,350,415	51.3673%	\$0	\$65,416,470
263	370.000	Meters-Distribution Plant	\$81,641,109	P-263	-\$32,831,251	\$48,809,858	57.1104%	\$0	\$27,875,505

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264	370.002	AMI Meters Electric	\$54,109,367	P-264	\$0	\$54,109,367	53.9610%	\$0	\$29,197,950
265	371.000	Cust Prem Install	\$16,629,232	P-265	\$0	\$16,629,232	82.4248%	-\$732,559	\$12,974,052
266	373.000	Street Lighting and Signal Systems- Distribution Plant	\$34,854,716	P-266	\$0	\$34,854,716	34.4084%	\$0	\$11,992,950
267		Distribution-Salvage and Removal: Retirements not classified	\$0	P-267	\$0	\$0	55.7963%	\$0	\$0
268		TOTAL DISTRIBUTION PLANT	\$2,164,898,414		-\$32,831,251	\$2,132,067,163		-\$732,559	\$1,182,678,404
269		INCENTIVE COMPENSATION CAPITALIZATION							
270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
271		GENERAL PLANT							
272	389.000	Land and Land Rights - General Plant	\$2,856,241	P-272	\$0	\$2,856,241	54.2190%	\$0	\$1,548,625
273	390.000	Structures & Improvements - General Plant	\$87,772,506	P-273	\$0	\$87,772,506	54.2190%	\$0	\$47,589,375
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$6,489,243	P-274	\$0	\$6,489,243	54.2190%	\$0	\$3,518,403
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$28,970,092	P-275	\$0	\$28,970,092	54.2190%	\$0	\$15,707,294
276	391.000	Office Furniture & Equipment - General Plant	\$9,674,558	P-276	\$0	\$9,674,558	54.2190%	\$0	\$5,245,449
277	391.010	Off Furniture & Equip - Wolf Creek	\$7,809,780	P-277	\$0	\$7,809,780	54.2190%	\$0	\$4,234,385
278	391.020	Off Furniture & Equip - Computers	\$26,304,857	P-278	\$0	\$26,304,857	54.2190%	\$0	\$14,262,230
279	392.000	Transportation Equipment - General Plant	\$832,181	P-279	\$0	\$832,181	54.2190%	\$0	\$451,200
280	392.010	Trans Equip - Light Trucks	\$10,333,350	P-280	\$0	\$10,333,350	54.2190%	\$0	\$5,602,639
281	392.020	Trans Equip - Heavy Trucks	\$38,314,528	P-281	\$0	\$38,314,528	54.2190%	\$0	\$20,773,754
282	392.030	Trans Equip - Tractors	\$584,061	P-282	\$0	\$584,061	54.2190%	\$0	\$316,672
283	392.040	Trans Equip - Trailers	\$1,929,031	P-283	\$0	\$1,929,031	54.2190%	\$0	\$1,045,901
284	393.000	Stores Equipment - General Plant	\$785,032	P-284	\$0	\$785,032	54.2190%	\$0	\$425,637
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,428,360	P-285	\$0	\$5,428,360	54.2190%	\$0	\$2,943,203
286	395.000	Laboratory Equipment	\$7,265,337	P-286	\$0	\$7,265,337	54.2190%	\$0	\$3,939,193
287	396.000	Power Operated Equipment - General Plant	\$25,882,083	P-287	\$0	\$25,882,083	54.2190%	\$0	\$14,033,007
288	397.000	Communication Equipment - General Plant	\$114,370,292	P-288	\$0	\$114,370,292	54.2190%	\$0	\$62,010,429
289	397.010	Communication Equipment - Wolf Creek	\$143,390	P-289	\$0	\$143,390	54.2190%	\$0	\$77,745
290	397.020	Comm Equip - WifCrk Mo Grs Up	\$9,280	P-290	\$0	\$9,280	100.0000%	\$0	\$9,280
291	398.000	Miscellaneous Equipment - General Plant	\$1,232,377	P-291	\$0	\$1,232,377	54.2190%	\$0	\$668,182
292	399.000	Regulatory Amortizations	\$0	P-292	\$0	\$0	54.2190%	\$0	\$0
293		General Plant-Salvage and removal: Retirements not classified	\$0	P-293	\$0	\$0	54.2190%	\$0	\$0
294		TOTAL GENERAL PLANT	\$376,986,579		\$0	\$376,986,579		\$0	\$204,402,603
295		TOTAL PLANT IN SERVICE	\$9,412,662,327		-\$34,812,096	\$9,377,850,231		-\$732,559	\$5,089,935,037

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 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-64	Steam Production-Boiler Plant Equip-Iatan 2	312.040		-\$1,980,845		\$0
	1. To remove Great Plains Power (GPP) plant in service in this and all future rate cases per stipulation Case No. ER-2014-0370. (Hyneman)		-\$1,980,845		\$0	
P-263	Meters-Distribution Plant	370.000		-\$32,831,251		\$0
	Adjustment to eliminate meter retirements (Lyons)		-\$32,831,251		\$0	
P-265	Cust Prem Install	371.000		\$0		-\$732,559
	1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors)		\$0		-\$732,559	
Total Plant Adjustments				-\$34,812,096		-\$732,559

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$39,139	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0	0	0.00%
4	303.100	Miscellaneous Intangibles (Like 353)	\$1,081,408	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible Pit - 5yr Software (Customer Related)	\$19,642,479	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible Pit - 5yr Software (Energy Related)	\$5,660,251	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible Pit - 5yr Software (Demand Related)	\$11,696,695	0.00%	\$0	0	0.00%
8	303.020	Misc Intangible Pit - 5yr Software (Corp Software)	\$9,356,531	0.00%	\$0	0	0.00%
9	303.020	Misc Intangible Pit - 5yr Software (Transmission Related)	\$2,035,664	0.00%	\$0	0	0.00%
10	303.030	Misc Intang Pit - 10yr Software (Customer Related)	\$43,374,489	0.00%	\$0	0	0.00%
11	303.030	Misc Intang Pit - 10yr Software (Energy Related)	\$20,188,545	0.00%	\$0	0	0.00%
12	303.030	Misc Intang Pit - 10yr Software (Demand Related)	\$14,498,961	0.00%	\$0	0	0.00%
13	303.030	Misc Intang Pit - 10yr Software (Corp Software)	\$15,395,126	0.00%	\$0	0	0.00%
14	303.050	Misc Intang Pit - WC 5yr Software	\$15,063,682	0.00%	\$0	0	0.00%
15	303.070	Misc Intg Pit Srct (Like 312)	\$18,599	0.00%	\$0	0	0.00%
16	303.080	Misc Intangible Trans Line (Like 355)	\$3,655,026	0.00%	\$0	0	0.00%
17	303.090	Misc Intang Trans Ln MINT Line	\$29,355	0.00%	\$0	0	0.00%
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,724,699	0.00%	\$0	0	0.00%
19		TOTAL INTANGIBLE PLANT	\$163,483,586		\$0		
20		PRODUCTION PLANT					
21		STEAM PRODUCTION					
22		PRODUCTION-STM-HAWTHORN UNIT 5					
23	310.000	Land & Land Rights	\$429,231	0.00%	\$0	0	0.00%
24	311.000	Structures & Improvements	\$19,607,632	1.65%	\$323,526	100	-6.00%
25	311.020	Structures - H 5 Rebuild	\$4,645,025	0.30%	\$13,935	100	-5.00%
26	312.000	Boiler Plant Equipment	\$56,168,510	2.73%	\$1,533,400	55	-8.00%
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,303,120	2.77%	\$146,896	25	-25.00%
28	312.030	Boiler Plan - H5	\$117,392,641	0.56%	\$657,399	55	-8.00%
29	314.000	Turbogenerator Units	\$43,497,416	2.14%	\$930,845	60	-6.00%
30	315.000	Accessory Electric Equipment	\$8,210,020	3.22%	\$264,363	55	-6.00%
31	315.010	Accessory Equip - H5 Rebuild	\$20,851,296	0.59%	\$123,023	55	-9.00%
32	316.000	Misc. Power Plant Equipment	\$5,168,090	2.28%	\$117,832	55	0.00%
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,225,654	0.34%	\$4,167	55	0.00%
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$282,498,635		\$4,115,386		
35		PRODUCTION-STM-IATAN I					
36	310.000	Steam Production-Land-Electric	\$1,962,995	0.00%	\$0	0	0.00%
37	311.000	Steam Production-Structures & Improvement	\$3,662,766	1.65%	\$60,436	100	-3.00%
38	312.000	Steam Producton-Boiler Pland Equip-Electric	\$209,929,524	2.73%	\$5,731,076	55	-5.00%
39	312.050	Stm Pr-Boiler Pit Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.73%	-\$447	55	-5.00%

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40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	2.77%	\$0	25	25.00%
41	314.000	Steam Production-Turbogenerators-Electric	\$30,656,976	2.14%	\$656,059	60	-4.00%
42	315.000	Steam Production Accessory Equipment-Electric	\$27,772,664	3.22%	\$894,280	55	-4.00%
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	3.22%	-\$20,047	55	-4.00%
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$3,389,984	2.28%	\$77,292	55	0.00%
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	2.28%	\$0	55	0.00%
46		TOTAL PRODUCTION-STM-IATAN I	\$276,735,961		\$7,398,649		
47		PRODUCTION-IATAN COMMON					
48	310.000	Steam Prod - Land - Iatan	\$356,318	0.00%	\$0	0	0.00%
49	311.000	Steam Production-Structures-Electric	\$52,212,668	1.65%	\$861,509	100	-7.00%
50	312.000	Steam Production-Turbogenerators-Electric	\$111,662,203	2.73%	\$3,048,378	55	-11.00%
51	312.100	Steam Production - Unit Trains - Electric	\$826,309	2.77%	\$22,889	25	25.00%
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$3,136,479	2.14%	\$67,121	60	-7.00%
53	315.000	Steam Production-Accessory Equip-Electric	\$13,631,465	3.22%	\$438,933	55	-9.00%
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$2,369,729	2.28%	\$54,030	55	0.00%
55		TOTAL PRODUCTION-IATAN COMMON	\$184,195,171		\$4,492,860		
56		PRODUCTION-IATAN 2					
57	303.020	Misc Intangible	\$0	0.00%	\$0	0	0.00%
58	303.010	Misc Intangible- Substation	\$0	0.00%	\$0	0	0.00%
59	310.000	Steam Production-Land-Iatan 2	\$0	0.00%	\$0	0	0.00%
60	311.040	Steam Production Structures-Electric	\$49,076,066	1.16%	\$569,282	100	-6.00%
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	1.16%	-\$8,353	100	-6.00%
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	0.00%	\$0	0	0.00%
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$339,700,375	1.38%	\$4,687,865	55	-10.00%
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	1.38%	-\$71,424	55	-10.00%
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
67	314.040	Steam Production-Turbogenerator Iatan 2	\$119,728,292	1.87%	\$2,238,919	60	-7.00%
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.87%	-\$13,379	60	-7.00%
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	0.00%	\$0	0	0.00%
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$30,422,895	1.87%	\$568,908	55	-8.00%
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	1.87%	-\$4,471	55	-8.00%
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$2,146,276	1.35%	\$28,975	55	0.00%

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74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.35%	-\$361	55	0.00%
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0	0	0.00%
76		TOTAL PRODUCTION-IATAN 2	\$534,196,790		\$7,995,961		
77		LACYGNE COMMON PLANT					
78	310.000	Steam Production-Land-LaCygne-Common	\$408,266	0.00%	\$0	0	0.00%
79	311.000	Steam Production-Structures-LaCygne-Common	\$40,101,833	1.65%	\$661,680	100	-2.00%
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$53,720,768	2.73%	\$1,466,577	55	-5.00%
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$242,790	2.77%	\$6,725	25	25.00%
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$120,084	2.14%	\$2,570	60	-3.00%
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$8,566,285	3.22%	\$275,834	55	-4.00%
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$7,614	3.22%	\$245	55	-4.00%
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$2,117,352	2.28%	\$48,276	55	0.00%
86		TOTAL LACYGNE COMMON PLANT	\$105,284,992		\$2,461,907		
87		PRODUCTION-STEAM-LACYGNE 1					
88	310.000	Land-LaCygne 1	\$1,030,281	0.00%	\$0	0	0.00%
89	311.000	Structures-LaCygne 1	\$11,233,845	1.65%	\$185,358	100	-4.00%
90	312.000	Boiler Plant Equip-LaCygne 1	\$176,084,792	2.73%	\$4,807,115	55	-5.00%
91	312.020	Boiler AQC Equip-LaCygne 1	\$1,476,850	1.56%	\$23,039	55	-7.00%
92	314.000	Turbogenerator-LaCygne 1	\$18,228,531	2.14%	\$390,091	60	-4.00%
93	315.000	Acc Equip-LaCygne 1	\$17,688,165	3.22%	\$569,559	55	-5.00%
94	316.000	Misc Power Plant Equip-LaCygne 1	\$2,930,128	2.28%	\$66,807	55	0.00%
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$228,672,592		\$6,041,969		
96		PRODUCTION-STEAM-LACYGNE 2					
97	311.000	Structures-LaCygne 2	\$3,349,611	1.65%	\$55,269	100	-3.00%
98	312.000	Boiler Plant Equip-LaCygne 2	\$157,439,664	2.73%	\$4,298,103	55	-7.00%
99	314.000	Turbogenerator-LaCygne 2	\$16,695,593	2.14%	\$357,286	60	-5.00%
100	315.000	Accessory Equip-LaCygne 2	\$16,009,357	3.22%	\$515,501	55	-4.00%
101	316.000	Misc Power Plant Equip-LaCygne 2	\$2,004,104	2.28%	\$45,694	55	0.00%
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$195,498,329		\$5,271,853		
103		PRODUCTION-STM-MONTROSE 1, 2, & 3					
104	310.000	Land-Montrose	\$861,802	0.00%	\$0	0	0.00%
105	311.000	Structures-Electric-Montrose	\$11,574,172	1.65%	\$190,974	100	0.00%
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$89,013,607	2.73%	\$2,430,071	55	-1.00%
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$4,742,703	2.77%	\$131,373	25	25.00%
108	314.000	Turbogenerators-Electric-Montrose	\$26,839,535	2.14%	\$574,366	60	-1.00%
109	315.000	Accessory Equipment-Electric-Montrose	\$12,250,467	3.22%	\$394,465	55	-1.00%
110	316.000	Misc Plant Equipment-Electric-Montrose	\$3,061,357	2.28%	\$69,799	55	0.00%
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$148,343,643		\$3,791,048		
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL					
113	341.000	Other Prod-Structures Hawthorn 6	\$105,672	2.56%	\$2,705	70	-1.00%

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114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$567,663	2.11%	\$11,978	50	-3.00%
115	344.000	Other Production-Generators Hawthorn 6	\$25,727,429	2.00%	\$514,549	50	-3.00%
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,392,538	1.84%	\$25,623	45	-4.00%
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$5,288	4.19%	\$222	0	0.00%
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$27,798,590		\$555,077		
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL					
120	311.000	Structures and Improvements-Hawthorn 9	\$1,288,741	1.65%	\$21,264	100	-3.00%
121	312.000	Boiler Plant Equip-Hawthorn 9	\$22,789,687	2.73%	\$622,158	55	-6.00%
122	314.000	Turbogenerators-Hawthorn 9	\$9,360,108	2.14%	\$200,306	60	-3.00%
123	315.000	Accessory Equipment-Hawthorn 9	\$9,854,064	3.22%	\$317,301	55	-5.00%
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$126,521	2.28%	\$2,885	55	0.00%
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$43,419,121		\$1,163,914		
126		PRODUCTION - NORTHEAST STATION					
127	311.000	Steam Prod-Structures-Elect-NE	\$0	1.65%	\$0	100	0.00%
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	2.28%	\$0	55	0.00%
129	340.000	Other Production-Land NE	\$72,604	0.00%	\$0	0	0.00%
130	341.000	Other Prod-Structures-Elec	\$527,614	2.56%	\$13,507	70	-1.00%
131	342.000	Other Prod-Fuel Holders NE	\$1,130,851	2.11%	\$23,861	50	-4.00%
132	344.000	Other Prod Generators NE	\$31,185,414	2.00%	\$623,708	50	-5.00%
133	345.000	Other Prod-Accessory Equip-NE	\$4,106,526	1.84%	\$75,560	45	-8.00%
134	346.000	Other Production Misc Power Plant Equip Etec	\$61,706	4.19%	\$2,585	45	0.00%
135		TOTAL PRODUCTION - NORTHEAST STATION	\$37,084,715		\$739,221		
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE					
137	341.000	Other Production-Structures-Electric- Hawthorn 7	\$374,196	2.56%	\$9,579	70	-1.00%
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,524,725	2.11%	\$32,172	50	-3.00%
139	344.000	Other Production-Generators-Electric- Hawthorn 7	\$12,332,844	2.00%	\$246,657	50	-3.00%
140	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$1,192,447	1.84%	\$21,941	45	-4.00%
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,424,212		\$310,349		
142		PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE					
143	341.000	Other Production-Structures-Electric- Hawthorn 8	\$45,070	2.56%	\$1,154	70	-1.00%
144	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$302,070	2.11%	\$6,374	50	-3.00%
145	344.000	Other Production-Generators-Electric- Hawthorn 8	\$13,074,851	2.00%	\$261,497	50	-3.00%
146	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$759,593	1.84%	\$13,977	45	-4.00%
147		TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE	\$14,181,584		\$283,002		

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148		PROD OTHER - WEST GARNER 1, 2, 3 & 4					
149	311.000	Steam Production Structures-Elec	\$0	1.65%	\$0	100	0.00%
150	316.000	Misc Pwr Plt Equip-West Gardner	\$0	2.28%	\$0	55	0.00%
151	340.000	Other Prod-Land - W Gardner	\$94,555	0.00%	\$0	0	0.00%
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$49,591	0.00%	\$0	0	0.00%
153	341.000	Other Prod-Structures W Gardner	\$2,299,594	2.56%	\$58,870	70	-1.00%
154	342.000	Other Prod-Fuel Holders W Gardner	\$1,726,735	2.11%	\$36,434	50	-3.00%
155	344.000	Other Prod-Generators W Gardner	\$59,027,835	2.00%	\$1,180,557	50	3.00%
156	345.000	Other Prod-Access Equip - W Gardner	\$3,675,696	1.84%	\$67,633	45	-4.00%
157	346.000	Other Production Misc Power Plant Equip-Elect	\$115,906	4.19%	\$4,856	45	0.00%
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$66,989,912		\$1,348,350		
159		PROD OTHER - MIAMI/OSAWATOMIE 1					
160	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	2.28%	\$0	55	0.00%
161	340.000	Other Production-Land-Osawatomie	\$369,290	0.00%	\$0	0	0.00%
162	341.000	Other Production-Structures-Osawatomie	\$896,537	2.56%	\$22,951	70	-1.00%
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$1,067,017	2.11%	\$22,514	50	-3.00%
164	344.000	Other Prod-Generators-Osawatomie	\$13,963,385	2.00%	\$279,268	50	-3.00%
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,041,523	1.84%	\$19,164	45	-4.00%
166	346.000	Other Production Misc Power Plant Equip-Elect	\$7,438	4.19%	\$312	0	0.00%
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,345,190		\$344,209		
168		TOTAL STEAM PRODUCTION	\$2,177,669,437		\$46,313,755		
169		NUCLEAR PRODUCTION					
170		PROD PLT-NUCLEAR-WOLF CREEK					
171	320.000	Land & Land Rights - Wolf Creek	\$1,847,541	0.00%	\$0	0	0.00%
172	321.000	Structures & Improvements - Wolf Creek	\$218,289,534	1.30%	\$2,837,764	100	-1.00%
173	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	1.30%	\$248,997	100	-1.00%
174	322.000	Reactor Plant Equipment - Wolf Creek	\$475,774,767	1.58%	\$7,517,241	60	-2.00%
175	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	1.58%	\$752,489	60	-2.00%
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0	0	0.00%
177	323.000	Turbogenerator Units - Wolf Creek	\$118,389,109	2.25%	\$2,663,755	50	-1.00%
178	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	2.25%	\$92,023	50	-1.00%
179	324.000	Accessory Electric Equipment - Wolf Creek	\$74,328,643	2.12%	\$1,575,767	50	0.00%
180	324.010	Accessory Equip - MO Gr Up AFDC	\$5,862,727	2.12%	\$124,290	50	0.00%
181	325.000	Micellaneous Power Plant Equipment	\$60,646,010	3.16%	\$1,916,414	40	0.00%
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	3.16%	\$33,921	40	0.00%
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,924,980	1.60%	-\$126,800	63	0.00%
184	328.010	MPSC Disallow- MO Basis	-\$67,847,875	1.60%	-\$1,085,566	63	0.00%
185	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	1.60%	\$0	63	0.00%
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$951,308,374		\$16,550,295		
187		TOTAL NUCLEAR PRODUCTION	\$951,308,374		\$16,550,295		
188		HYDRAULIC PRODUCTION					
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		

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190		OTHER PRODUCTION					
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1					
192	341.020	Oth Prod-Struct-Elec-Wind	\$2,017,367	4.31%	\$86,949	70	0.00%
193	344.020	Oth Prod-Generators-Elec-Wind	\$83,512,968	5.39%	\$4,501,349	45	-1.00%
194	345.020	Oth Prod-Accessory Equip-Wind	\$376,028	6.07%	\$22,825	45	-1.00%
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$59,103	5.00%	\$2,955	20	0.00%
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$85,965,466		\$4,614,078		
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2					
198	341.020	Oth Prod-Structures-Electric-Wind	\$653,386	4.31%	\$28,161	70	0.00%
199	344.020	Other Prod-Generators-Electric Wind	\$54,595,360	5.39%	\$2,942,690	45	-1.00%
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$55,248,746		\$2,970,851		
201		PRODUCTION PLANT - SOLAR					
202	344.010	Other Prod - Generators-Elect	\$536,587	4.82%	\$25,863	45	0.00%
203		TOTAL PRODUCTION PLANT - SOLAR	\$536,587		\$25,863		
204		RETIREMENTS WORK IN PROGRESS- PRODUCTION					
205		Production - Salvage & Removal	\$0	0.00%	\$0	0	0.00%
206		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0	0	0.00%
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0		
208		GENERAL PLANT-BUILDINGS					
209	311.000	Steam Prod-Structures-Elec	\$0	1.65%	\$0	0	0.00%
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$512,676	0.00%	\$0	0	0.00%
211	315.000	Steam Prod-Accessory Equip-Electric	\$10,420	3.22%	\$336	55	-10.00%
212	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$11,168	2.28%	\$255	55	0.00%
213		TOTAL GENERAL PLANT-BUILDINGS	\$534,264		\$591		
214		GENERAL PLANT - GENERAL EQUIP/TOOLS					
215	315.000	Steam Production-Accessory Equipment- Electric	\$14,021	3.22%	\$451	43	-10.00%
216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,245,981	2.28%	\$96,808	37	0.00%
217		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$4,260,002		\$97,259		
218		BULK OIL FACILITY NE					
219	310.000	Steam Prod-Land-Electric	\$79,170	0.00%	\$0	0	0.00%
220	311.000	Steam Prod-Structures-Electric	\$699,343	1.65%	\$11,539	100	-20.00%
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$324,213	2.73%	\$8,851	55	-20.00%
222	315.000	Steam Prod-Accessory Equip-Electric	\$13,264	3.22%	\$427	55	-10.00%
223	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$103,811	2.28%	\$2,367	55	0.00%
224	344.000	Oth Prod-Generators-Elec	\$0	2.00%	\$0	35	-10.00%
225		TOTAL BULK OIL FACILITY NE	\$1,219,801		\$23,184		
226		TOTAL OTHER PRODUCTION	\$147,764,866		\$7,731,826		

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227		TOTAL PRODUCTION PLANT	\$3,276,742,677		\$70,595,876		
228		TRANSMISSION PLANT					
229	350.000	Land-Transmission Plant	\$842,564	0.00%	\$0	0	0.00%
230	350.010	Land Rights-Transmission Plant	\$13,279,883	0.00%	\$0	0	0.00%
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$189	0.00%	\$0	0	0.00%
232	352.000	Structures & Improvements-Transmission Plant	\$3,028,843	1.98%	\$59,971	60	-5.00%
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$133,178	1.98%	\$2,637	60	-5.00%
234	352.020	Structures & Improvements-WifCrk-MO Gr Up	\$15,694	1.98%	\$311	60	-5.00%
235	353.000	Station Equipment -Transmission Plant	\$85,040,261	1.87%	\$1,590,253	55	-10.00%
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$6,374,357	1.87%	\$119,200	55	-10.00%
237	353.020	Stat Equip-WifCrk Mo Gr Up	\$532,475	1.87%	\$9,957	55	-10.00%
238	353.030	Station Equip-Communications	\$4,277,404	9.96%	\$426,029	25	0.00%
239	354.000	Towers and Fixtures-Transmission Plant	\$2,279,882	0.88%	\$20,063	70	-20.00%
240	355.000	Poles and Fixtures-Transmission Plant	\$66,256,934	2.64%	\$1,749,183	52	-50.00%
241	355.010	Poles & Fixtures-Wolf Creek	\$30,974	2.64%	\$818	52	-50.00%
242	355.020	Poles & Fixtures-WifCrk Mo Gr Up	\$3,506	2.64%	\$93	52	-50.00%
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$56,909,048	1.78%	\$1,012,981	55	-25.00%
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$20,959	1.78%	\$373	55	-25.00%
245	356.020	Ovrhd Cond-Dev-Wif Crk-Mo Gr Up	\$2,552	1.78%	\$45	55	-25.00%
246	357.000	Underground Conduit	\$1,940,109	1.41%	\$27,356	65	0.00%
247	358.000	Underground Conductors & Devices	\$1,658,955	0.68%	\$11,281	55	0.00%
248		Transmission-Salvage & Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
249		TOTAL TRANSMISSION PLANT	\$242,627,767		\$5,030,551		
250		DISTRIBUTION PLANT					
251	360.000	Land-Distribution Plant	\$4,699,655	0.00%	\$0	0	0.00%
252	360.010	Land Rights-Distribution Plant	\$9,676,951	0.00%	\$0	0	0.00%
253	361.000	Structures & Improvements - Distribution Plant	\$6,228,179	1.32%	\$82,212	55	-5.00%
254	362.000	Station Equipment-Distribution Plant	\$125,559,750	1.81%	\$2,272,631	52	-5.00%
255	362.030	Station Equip-Communications	\$2,257,945	4.45%	\$100,479	25	0.00%
256	363.000	Energy Storage Equipment	\$2,502,752	11.76%	\$294,324	10	0.00%
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$183,651,416	3.37%	\$6,189,053	42	-50.00%
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$132,397,415	3.08%	\$4,077,840	44	-25.00%
259	366.000	Underground Conduit-Distribution Plant	\$155,517,634	2.91%	\$4,525,563	55	-30.00%
260	367.000	Underground Conductors & Devices-Distribution Plant	\$250,569,490	2.38%	\$5,963,554	51	-10.00%
261	368.000	Line Transformers-Distribution Plant	\$162,160,290	1.63%	\$2,643,213	37	10.00%
262	369.000	Services-Distribution Plant	\$65,416,470	4.44%	\$2,904,491	50	-100.00%
263	370.000	Meters-Distribution Plant	\$27,875,505	0.61%	\$170,041	40	2.00%
264	370.002	AMI Meters Electric	\$29,197,950	4.91%	\$1,433,619	40	2.00%
265	371.000	Cust Prem Install	\$12,974,052	0.05%	\$6,487	21	-15.00%
266	373.000	Street Lighting and Signal Systems-Distribution Plant	\$11,992,950	3.75%	\$449,736	25	-5.00%
267		Distribution-Salvage and Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
268		TOTAL DISTRIBUTION PLANT	\$1,182,678,404		\$31,113,243		
269		INCENTIVE COMPENSATION CAPITALIZATION					

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270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
271		GENERAL PLANT					
272	389.000	Land and Land Rights - General Plant	\$1,548,625	0.00%	\$0	0	0.00%
273	390.000	Structures & Improvements - General Plant	\$47,589,375	2.75%	\$1,308,708	45	-20.00%
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$3,518,403	0.00%	\$0	0	0.00%
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$15,707,294	0.00%	\$0	0	0.00%
276	391.000	Office Furniture & Equipment - General Plant	\$5,245,449	5.00%	\$262,272	20	0.00%
277	391.010	Off Furniture & Equip - Wolf Creek	\$4,234,385	5.00%	\$211,719	20	0.00%
278	391.020	Off Furniture & Equip - Computers	\$14,262,230	12.50%	\$1,782,779	8	0.00%
279	392.000	Transportation Equipment - General Plant	\$451,200	9.38%	\$42,323	8	25.00%
280	392.010	Trans Equip - Light Trucks	\$5,602,639	11.73%	\$657,190	8	25.00%
281	392.020	Trans Equip - Heavy Trucks	\$20,773,754	9.94%	\$2,064,911	10	25.00%
282	392.030	Trans Equip - Tractors	\$316,672	5.68%	\$17,987	12	25.00%
283	392.040	Trans Equip - Trailers	\$1,045,901	1.36%	\$14,224	26	25.00%
284	393.000	Stores Equipment - General Plant	\$425,637	4.00%	\$17,025	25	0.00%
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,943,203	3.33%	\$98,009	30	0.00%
286	395.000	Laboratory Equipment	\$3,939,193	3.33%	\$131,175	30	0.00%
287	396.000	Power Operated Equipment - General Plant	\$14,033,007	7.94%	\$1,114,221	12	15.00%
288	397.000	Communication Equipment - General Plant	\$62,010,429	2.86%	\$1,773,498	35	0.00%
289	397.010	Communication Equipment - Wolf Creek	\$77,745	2.86%	\$2,224	35	0.00%
290	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265	35	0.00%
291	398.000	Miscellaneous Equipment - General Plant	\$668,182	3.33%	\$22,250	30	0.00%
292	399.000	Regulatory Amortizations	\$0	0.00%	\$0	0	0.00%
293		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
294		TOTAL GENERAL PLANT	\$204,402,603		\$9,520,780		
295		Total Depreciation	\$5,069,935,037		\$116,260,450		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.2190%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.100	Miscellaneous Intangibles (Like 353)	\$418,183	R-4	\$0	\$418,183	53.1700%	\$0	\$222,348
5	303.020	Misc Intangible Pit - 5yr Software (Customer Related)	\$31,015,839	R-5	\$0	\$31,015,839	52.4911%	\$0	\$16,280,555
6	303.020	Misc Intangible Pit - 5yr Software (Energy Related)	\$8,995,535	R-6	\$0	\$8,995,535	57.2300%	\$0	\$5,148,145
7	303.020	Misc Intangible Pit - 5yr Software (Demand Related)	\$14,943,519	R-7	\$0	\$14,943,519	53.1700%	\$0	\$7,945,469
8	303.020	Misc Intangible Pit - 5yr Software (Corp Software)	\$12,768,113	R-8	\$0	\$12,768,113	53.7630%	\$0	\$6,864,521
9	303.020	Misc Intangible Pit - 5yr Software (Transmission Related)	\$3,828,595	R-9	\$0	\$3,828,595	53.1700%	\$0	\$2,035,664
10	303.030	Misc Intang Pit - 10yr Software (Customer Related)	\$43,481,167	R-10	\$0	\$43,481,167	52.4911%	\$0	\$22,823,743
11	303.030	Misc Intang Pit - 10yr Software (Energy Related)	\$21,928,206	R-11	\$0	\$21,928,206	57.2300%	\$0	\$12,549,512
12	303.030	Misc Intang Pit - 10yr Software (Demand Related)	\$5,843,545	R-12	\$0	\$5,843,545	53.1700%	\$0	\$3,107,013
13	303.030	Misc Intang Pit - 10yr Software (Corp Software)	\$4,909,526	R-13	\$0	\$4,909,526	53.7630%	\$0	\$2,639,508
14	303.050	Misc Intang Pit - WC 5yr Software	\$16,383,163	R-14	\$0	\$16,383,163	53.1700%	\$0	\$8,710,928
15	303.070	Misc Intg Pit Srct (Like 312)	\$9,429	R-15	\$0	\$9,429	53.1700%	\$0	\$5,013
16	303.080	Misc Intangible Trans Line (Like 355)	\$680,152	R-16	\$0	\$680,152	53.1700%	\$0	\$361,637
17	303.090	Misc Intang Trans Ln MINT Line	\$7,630	R-17	\$0	\$7,630	53.1700%	\$0	\$4,057
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$291,219	R-18	\$0	\$291,219	53.1700%	\$0	\$154,841
19		TOTAL INTANGIBLE PLANT	\$165,503,821		\$0	\$165,503,821		\$0	\$88,852,954
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$0	R-23	\$0	\$0	53.1700%	\$0	\$0
24	311.000	Structures & Improvements	\$12,472,253	R-24	\$0	\$12,472,253	53.1700%	\$0	\$6,631,497
25	311.020	Structures - H 5 Rebuild	\$8,251,767	R-25	\$0	\$8,251,767	53.1700%	\$0	\$4,387,465
26	312.000	Boiler Plant Equipment	-\$12,061,390	R-26	\$0	-\$12,061,390	53.1700%	\$0	-\$6,413,041
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$2,900,857	R-27	\$0	\$2,900,857	53.1700%	\$0	\$1,542,386
28	312.030	Boiler Plan - H5	\$200,764,357	R-28	\$0	\$200,764,357	53.1700%	\$0	\$106,746,409
29	314.000	Turbogenerator Units	\$36,285,228	R-29	\$0	\$36,285,228	53.1700%	\$0	\$19,292,866
30	315.000	Accessory Electric Equipment	\$104,313	R-30	\$0	\$104,313	53.1700%	\$0	\$55,463
31	315.010	Accessory Equip - H5 Rebuild	\$35,424,273	R-31	\$0	\$35,424,273	53.1700%	\$0	\$18,835,086
32	316.000	Misc. Power Plant Equipment	\$5,327,220	R-32	\$0	\$5,327,220	53.1700%	\$0	\$2,832,483
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,061,189	R-33	\$0	\$2,061,189	53.1700%	\$0	\$1,095,934
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$291,530,067		\$0	\$291,530,067		\$0	\$155,006,538
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$0	R-36	\$0	\$0	53.1700%	\$0	\$0
37	311.000	Steam Production-Structures & Improvement	\$3,484,923	R-37	\$0	\$3,484,923	53.1700%	\$0	\$1,852,934
38	312.000	Steam Producton-Boiler Pland Equip-Electric	\$146,837,733	R-38	\$0	\$146,837,733	53.1700%	\$0	\$78,073,623
39	312.050	Stm Pr-Boiler Pit Equip-Iatan 1-MO Juris Disallowance	-\$1,911	R-39	\$0	-\$1,911	100.0000%	\$0	-\$1,911
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	R-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$34,567,824	R-41	\$0	\$34,567,824	53.1700%	\$0	\$18,379,712
42	315.000	Steam Production Accessory Equipment-Electric	\$20,042,631	R-42	\$0	\$20,042,631	53.1700%	\$0	\$10,656,667
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$98,382	R-43	\$0	-\$98,382	100.0000%	\$0	-\$98,382

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44	316.000	Steam Production-Misc Plant Equipment-Electric	\$2,060,723	R-44	\$0	\$2,060,723	53.1700%	\$0	\$1,095,686
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$1	R-45	\$0	-\$1	100.0000%	\$0	-\$1
46		TOTAL PRODUCTION-STM-IATAN 1	\$206,893,540		\$0	\$206,893,540		\$0	\$109,958,328
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$0	R-48	\$0	\$0	53.1700%	\$0	\$0
49	311.000	Steam Production-Structures-Electric	\$24,628,208	R-49	\$0	\$24,628,208	53.1700%	\$0	\$13,094,818
50	312.000	Steam Production-Turbogenerators-Electric	\$55,851,631	R-50	\$0	\$55,851,631	53.1700%	\$0	\$29,696,312
51	312.100	Steam Production - Unit Trains - Electric	\$451,999	R-51	\$0	\$451,999	53.1700%	\$0	\$240,328
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$1,212,912	R-52	\$0	\$1,212,912	53.1700%	\$0	\$644,905
53	315.000	Steam Production-Accessory Equip-Electric	\$4,794,436	R-53	\$0	\$4,794,436	53.1700%	\$0	\$2,549,202
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,118,136	R-54	\$0	\$1,118,136	53.1700%	\$0	\$594,513
55		TOTAL PRODUCTION-IATAN COMMON	\$88,057,322		\$0	\$88,057,322		\$0	\$46,820,078
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	R-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	R-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	R-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$8,125,440	R-60	\$0	\$8,125,440	53.1700%	\$0	\$4,320,296
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$44,695	R-61	\$0	-\$44,695	100.0000%	\$0	-\$44,695
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-62	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	R-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$64,570,346	R-64	-\$200,907	\$64,369,439	53.1700%	\$0	\$34,225,231
65	312.060	Stm Pr-Boiler Pit Equip-Iatan 2-MO Juris Disallowance	-\$355,052	R-65	\$0	-\$355,052	100.0000%	\$0	-\$355,052
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-66	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
67	314.040	Steam Production-Turbogenerator Iatan 2	\$14,050,282	R-67	\$0	\$14,050,282	53.1700%	\$0	\$7,470,535
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$46,452	R-68	\$0	-\$46,452	100.0000%	\$0	-\$46,452
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$19,135,918	R-69	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$4,145,527	R-70	\$0	\$4,145,527	53.1700%	\$0	\$2,204,177
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$16,695	R-71	\$0	-\$16,695	100.0000%	\$0	-\$16,695
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$6,399,672	R-72	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$323,700	R-73	\$0	\$323,700	53.1700%	\$0	\$172,111
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$1,528	R-74	\$0	-\$1,528	100.0000%	\$0	-\$1,528
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-75	\$0	\$704,779	100.0000%	\$0	\$704,779
76		TOTAL PRODUCTION-IATAN 2	\$274,129,475		-\$200,907	\$273,928,568		\$0	\$231,306,530
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne-Common	\$0	R-78	\$0	\$0	53.1700%	\$0	\$0
79	311.000	Steam Production-Structures-LaCygne-Common	\$3,392,762	R-79	\$0	\$3,392,762	53.1700%	\$0	\$1,803,926
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$4,650,976	R-80	\$0	\$4,650,976	53.1700%	\$0	\$2,472,923
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$132,809	R-81	\$0	\$132,809	53.1700%	\$0	\$70,615
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$45,220	R-82	\$0	\$45,220	53.1700%	\$0	\$24,043

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83	315.000	Steam Production-Acc Equip-LaCygne Common	\$891,718	R-83	\$0	\$891,718	53.1700%	\$0	\$474,126
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$7,116	R-84	\$0	\$7,116	53.1700%	\$0	\$3,784
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$1,288,950	R-85	\$0	\$1,288,950	53.1700%	\$0	\$685,335
86		TOTAL LACYGNE COMMON PLANT	\$10,409,540		\$0	\$10,409,540		\$0	\$5,534,752
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$0	R-88	\$0	\$0	53.1700%	\$0	\$0
89	311.000	Structures-LaCygne 1	\$12,664,223	R-89	\$0	\$12,664,223	53.1700%	\$0	\$6,733,567
90	312.000	Boiler Plant Equip-LaCygne 1	\$70,513,758	R-90	\$0	\$70,513,758	53.1700%	\$0	\$37,492,165
91	312.020	Boiler AQC Equip-LaCygne 1	\$13,908,065	R-91	\$0	\$13,908,065	53.1700%	\$0	\$7,394,918
92	314.000	Turbogenerator-LaCygne 1	\$20,824,877	R-92	\$0	\$20,824,877	53.1700%	\$0	\$11,072,587
93	315.000	Acc Equip-LaCygne 1	\$9,613,448	R-93	\$0	\$9,613,448	53.1700%	\$0	\$5,111,470
94	316.000	Misc Power Plant Equip-LaCygne 1	\$1,234,405	R-94	\$0	\$1,234,405	53.1700%	\$0	\$656,333
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$128,758,776		\$0	\$128,758,776		\$0	\$68,461,040
96		PRODUCTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$2,366,154	R-97	\$0	\$2,366,154	53.1700%	\$0	\$1,258,084
98	312.000	Boiler Plant Equip-LaCygne 2	\$63,724,687	R-98	\$0	\$63,724,687	53.1700%	\$0	\$33,882,416
99	314.000	Turbogenerator-LaCygne 2	\$17,491,733	R-99	\$0	\$17,491,733	53.1700%	\$0	\$9,300,354
100	315.000	Accessory Equip-LaCygne 2	\$9,689,075	R-100	\$0	\$9,689,075	53.1700%	\$0	\$5,151,681
101	316.000	Misc Power Plant Equip-LaCygne 2	\$1,060,076	R-101	\$0	\$1,060,076	53.1700%	\$0	\$563,642
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$94,331,725		\$0	\$94,331,725		\$0	\$50,156,177
103		PRODUCTION-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$0	R-104	\$0	\$0	53.1700%	\$0	\$0
105	311.000	Structures-Electric-Montrose	\$11,065,002	R-105	\$0	\$11,065,002	53.1700%	\$0	\$5,883,262
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$78,315,139	R-106	\$0	\$78,315,139	53.1700%	\$0	\$41,640,159
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$2,594,304	R-107	\$0	\$2,594,304	53.1700%	\$0	\$1,379,391
108	314.000	Turbogenerators-Electric-Montrose	\$26,051,300	R-108	\$0	\$26,051,300	53.1700%	\$0	\$13,851,476
109	315.000	Accessory Equipment-Electric-Montrose	\$10,840,546	R-109	\$0	\$10,840,546	53.1700%	\$0	\$5,763,918
110	316.000	Misc Plant Equipment-Electric-Montrose	\$2,352,490	R-110	\$0	\$2,352,490	53.1700%	\$0	\$1,250,819
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$131,218,781		\$0	\$131,218,781		\$0	\$69,769,025
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$57,663	R-113	\$0	\$57,663	53.1700%	\$0	\$30,659
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$516,717	R-114	\$0	\$516,717	53.1700%	\$0	\$274,738
115	344.000	Other Production-Generators Hawthorn 6	\$18,576,147	R-115	\$0	\$18,576,147	53.1700%	\$0	\$9,876,937
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,175,476	R-116	\$0	\$1,175,476	53.1700%	\$0	\$625,001
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$241	R-117	\$0	\$241	53.1700%	\$0	\$128
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$20,326,244		\$0	\$20,326,244		\$0	\$10,807,463
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
120	311.000	Structures and Improvements-Hawthorn 9	\$1,039,615	R-120	\$0	\$1,039,615	53.1700%	\$0	\$552,763
121	312.000	Boiler Plant Equip-Hawthorn 9	\$22,049,251	R-121	\$0	\$22,049,251	53.1700%	\$0	\$11,723,587
122	314.000	Turbogenerators-Hawthorn 9	\$7,807,638	R-122	\$0	\$7,807,638	53.1700%	\$0	\$4,151,321
123	315.000	Accessory Equipment-Hawthorn 9	\$6,213,092	R-123	\$0	\$6,213,092	53.1700%	\$0	\$3,303,501
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$75,763	R-124	\$0	\$75,763	53.1700%	\$0	\$40,283
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$37,185,359		\$0	\$37,185,359		\$0	\$19,771,455
126		PRODUCTION - NORTHEAST STATION							
127	311.000	Steam Prod-Structures-Elect-NE	\$0	R-127	\$0	\$0	53.1700%	\$0	\$0
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	R-128	\$0	\$0	53.1700%	\$0	\$0
129	340.000	Other Production-Land NE	\$0	R-129	\$0	\$0	53.1700%	\$0	\$0
130	341.000	Other Prod-Structures-Elec	\$55,196	R-130	\$0	\$55,196	53.1700%	\$0	\$29,348
131	342.000	Other Prod-Fuel Holders NE	\$1,123,742	R-131	\$0	\$1,123,742	53.1700%	\$0	\$597,494

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132	344.000	Other Prod Generators NE	\$31,999,332	R-132	\$0	\$31,999,332	53.1700%	\$0	\$17,014,045
133	345.000	Other Prod-Accessory Equip-NE	\$6,193,538	R-133	\$0	\$6,193,538	53.1700%	\$0	\$3,293,104
134	346.000	Other Production Misc Power Plant Equip Elec	\$4,459	R-134	\$0	\$4,459	53.1700%	\$0	\$2,371
135		TOTAL PRODUCTION - NORTHEAST STATION	\$39,376,267		\$0	\$39,376,267		\$0	\$20,936,362
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
137	341.000	Other Production-Structures-Electric-Hawthorn 7	\$273,884	R-137	\$0	\$273,884	53.1700%	\$0	\$145,624
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,465,050	R-138	\$0	\$1,465,050	53.1700%	\$0	\$778,967
139	344.000	Other Production-Generators-Electric-Hawthorn 7	\$12,179,422	R-139	\$0	\$12,179,422	53.1700%	\$0	\$6,475,799
140	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$1,016,585	R-140	\$0	\$1,016,585	53.1700%	\$0	\$540,518
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$14,934,941		\$0	\$14,934,941		\$0	\$7,940,908
142		PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE							
143	341.000	Other Production-Structures-Electric-Hawthorn 8	\$33,242	R-143	\$0	\$33,242	53.1700%	\$0	\$17,675
144	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$291,161	R-144	\$0	\$291,161	53.1700%	\$0	\$154,810
145	344.000	Other Production-Generators-Electric-Hawthorn 8	\$12,947,447	R-145	\$0	\$12,947,447	53.1700%	\$0	\$6,884,158
146	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$631,346	R-146	\$0	\$631,346	53.1700%	\$0	\$335,687
147		TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE	\$13,903,196		\$0	\$13,903,196		\$0	\$7,392,330
148		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
149	311.000	Steam Production Structures-Elec	\$0	R-149	\$0	\$0	53.1700%	\$0	\$0
150	316.000	Misc Pwr Plt Equip-West Gardner	\$0	R-150	\$0	\$0	53.1700%	\$0	\$0
151	340.000	Other Prod-Land - W Gardner	\$0	R-151	\$0	\$0	53.1700%	\$0	\$0
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$13,342	R-152	\$0	\$13,342	53.1700%	\$0	\$7,094
153	341.000	Other Prod-Structures W Gardner	\$962,001	R-153	\$0	\$962,001	53.1700%	\$0	\$511,496
154	342.000	Other Prod-Fuel Holders W Gardner	\$1,334,714	R-154	\$0	\$1,334,714	53.1700%	\$0	\$709,667
155	344.000	Other Prod-Generators W Gardner	\$48,975,065	R-155	\$0	\$48,975,065	53.1700%	\$0	\$26,040,042
156	345.000	Other Prod-Access Equip - W Gardner	\$2,748,553	R-156	\$0	\$2,748,553	53.1700%	\$0	\$1,461,406
157	346.000	Other Production Misc Power Plant Equip-Elect	\$3,332	R-157	\$0	\$3,332	53.1700%	\$0	\$1,772
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$54,037,007		\$0	\$54,037,007		\$0	\$28,731,477
159		PROD OTHER - MIAMI/OSAWATOMIE 1							
160	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	R-160	\$0	\$0	53.1700%	\$0	\$0
161	340.000	Other Production-Land-Osawatomie	\$0	R-161	\$0	\$0	53.1700%	\$0	\$0
162	341.000	Other Production-Structures-Osawatomie	\$520,614	R-162	\$0	\$520,614	53.1700%	\$0	\$276,810
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$847,617	R-163	\$0	\$847,617	53.1700%	\$0	\$450,678
164	344.000	Other Prod-Generators-Osawatomie	\$11,787,578	R-164	\$0	\$11,787,578	53.1700%	\$0	\$6,267,455
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$737,090	R-165	\$0	\$737,090	53.1700%	\$0	\$391,911
166	346.000	Other Production Misc Power Plant Equip-Elect	\$381	R-166	\$0	\$381	53.1700%	\$0	\$203
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$13,893,280		\$0	\$13,893,280		\$0	\$7,387,057
168		TOTAL STEAM PRODUCTION	\$1,418,985,520		-\$200,907	\$1,418,784,613		\$0	\$839,979,520
169		NUCLEAR PRODUCTION							
170		PROD PLT-NUCLEAR-WOLF CREEK							
171	320.000	Land & Land Rights - Wolf Creek	\$0	R-171	\$0	\$0	53.1700%	\$0	\$0

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172	321.000	Structures & Improvements - Wolf Creek	\$263,168,741	R-172	\$0	\$263,168,741	53.1700%	\$0	\$139,926,820
173	321.010	Structures MO Gr Up AFC Ele	\$12,285,540	R-173	\$0	\$12,285,540	100.0000%	\$0	\$12,285,540
174	322.000	Reactor Plant Equipment - Wolf Creek	\$397,618,815	R-174	\$0	\$397,618,815	53.1700%	\$0	\$211,413,924
175	322.010	Reactor - MO Gr Up AFDC	\$31,218,948	R-175	\$0	\$31,218,948	100.0000%	\$0	\$31,218,948
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-176	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
177	323.000	Turbogenerator Units - Wolf Creek	\$82,668,180	R-177	\$0	\$82,668,180	53.1700%	\$0	\$43,954,671
178	323.010	Turbogenerator MO GR Up AFDC	\$3,872,178	R-178	\$0	\$3,872,178	100.0000%	\$0	\$3,872,178
179	324.000	Accessory Electric Equipment - Wolf Creek	\$70,003,987	R-179	\$0	\$70,003,987	53.1700%	\$0	\$37,221,120
180	324.010	Accessory Equip - MO Gr Up AFDC	\$3,416,025	R-180	\$0	\$3,416,025	100.0000%	\$0	\$3,416,025
181	325.000	Micellaneous Power Plant Equipment	\$30,791,110	R-181	\$0	\$30,791,110	53.1700%	\$0	\$16,371,633
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$623,629	R-182	\$0	\$623,629	100.0000%	\$0	\$623,629
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$5,142,901	R-183	\$0	-\$5,142,901	100.0000%	\$0	-\$5,142,901
184	328.010	MPSC Disallow- MO Basis	-\$72,901,242	R-184	\$0	-\$72,901,242	53.1700%	\$0	-\$38,761,590
185	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-185	\$0	-\$10,086,006	53.1700%	\$0	-\$5,362,729
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$822,128,671		\$0	\$822,128,671		\$0	\$465,628,935
187		TOTAL NUCLEAR PRODUCTION	\$822,128,671		\$0	\$822,128,671		\$0	\$465,628,935
188		HYDRAULIC PRODUCTION							
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		OTHER PRODUCTION							
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
192	341.020	Oth Prod-Struct-Elec-Wind	\$1,451,656	R-192	\$0	\$1,451,656	53.1700%	\$0	\$771,845
193	344.020	Oth Prod-Generators-Elec-Wind	\$63,583,949	R-193	\$0	\$63,583,949	53.1700%	\$0	\$33,807,586
194	345.020	Oth Prod-Accessory Equip-Wind	\$96,231	R-194	\$0	\$96,231	53.1700%	\$0	\$51,166
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$2,377	R-195	\$0	\$2,377	53.1700%	\$0	\$1,284
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$65,134,213		\$0	\$65,134,213		\$0	\$34,631,861
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
198	341.020	Other Prod-Structures-Electric-Wind	\$283,352	R-198	\$0	\$283,352	53.1700%	\$0	\$150,658
199	344.020	Other Prod-Generators-Electric Wind	\$23,575,156	R-199	\$0	\$23,575,156	53.1700%	\$0	\$12,534,910
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$23,858,508		\$0	\$23,858,508		\$0	\$12,685,568
201		PRODUCTION PLANT - SOLAR							
202	344.010	Other Prod - Generators-Elect	\$110,285	R-202	\$0	\$110,285	53.1700%	\$0	\$58,639
203		TOTAL PRODUCTION PLANT - SOLAR	\$110,285		\$0	\$110,285		\$0	\$58,639
204		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
205		Production - Salvage & Removal	-\$37,619,239	R-205	\$0	-\$37,619,239	53.1700%	\$0	-\$20,002,149
206		Retirements not classified-Nuclear and Steam	-\$476,270	R-206	\$0	-\$476,270	53.1700%	\$0	-\$253,233
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$38,095,509		\$0	-\$38,095,509		\$0	-\$20,255,382
208		GENERAL PLANT-BUILDINGS							
209	311.000	Steam Prod-Structures-Elec	\$0	R-209	\$0	\$0	53.1700%	\$0	\$0
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$474,345	R-210	\$0	\$474,345	53.1700%	\$0	\$252,209
211	315.000	Steam Prod-Accessory Equip-Electric	\$7,230	R-211	\$0	\$7,230	53.1700%	\$0	\$3,844
212	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$8,923	R-212	\$0	\$8,923	53.1700%	\$0	\$4,744
213		TOTAL GENERAL PLANT-BUILDINGS	\$490,498		\$0	\$490,498		\$0	\$260,797
214		GENERAL PLANT - GENERAL EQUIP/TOOLS							
215	315.000	Steam Production-Accessory Equipment-Electric	\$5,073	R-215	\$0	\$5,073	53.1700%	\$0	\$2,697

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216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,940,348	R-216	\$0	\$1,940,348	53.1700%	\$0	\$1,031,683
217		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,945,421		\$0	\$1,945,421		\$0	\$1,034,380
218		BULK OIL FACILITY NE							
219	310.000	Steam Prod-Land-Electric	\$0	R-219	\$0	\$0	53.1700%	\$0	\$0
220	311.000	Steam Prod-Structures-Electric	\$710,468	R-220	\$0	\$710,468	53.1700%	\$0	\$377,766
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$490,912	R-221	\$0	\$490,912	53.1700%	\$0	\$261,018
222	315.000	Steam Prod-Accessory Equip-Electric	\$17,172	R-222	\$0	\$17,172	53.1700%	\$0	\$9,130
223	316.000	Steam Prod-Misc Pwr Pit Equip-Electric	\$84,806	R-223	\$0	\$84,806	53.1700%	\$0	\$45,091
224	344.000	Oth Prod-Generators-Elec	\$0	R-224	\$0	\$0	53.1700%	\$0	\$0
225		TOTAL BULK OIL FACILITY NE	\$1,303,358		\$0	\$1,303,358		\$0	\$692,995
226		TOTAL OTHER PRODUCTION	\$54,746,774		\$0	\$54,746,774		\$0	\$29,108,858
227		TOTAL PRODUCTION PLANT	\$2,295,860,965		-\$200,907	\$2,295,660,058		\$0	\$1,334,717,313
228		TRANSMISSION PLANT							
229	350.000	Land-Transmission Plant	\$0	R-229	\$0	\$0	53.1700%	\$0	\$0
230	350.010	Land Rights-Transmission Plant	\$8,405,284	R-230	\$0	\$8,405,284	53.1700%	\$0	\$4,469,090
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$118	R-231	\$0	\$118	53.1700%	\$0	\$63
232	352.000	Structures & Improvements-Transmission Plant	\$1,812,675	R-232	\$0	\$1,812,675	53.1700%	\$0	\$963,799
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$87,325	R-233	\$0	\$87,325	53.1700%	\$0	\$46,431
234	352.020	Structures & Improvements-WifCrk-MO Gr Up	\$5,333	R-234	\$0	\$5,333	100.0000%	\$0	\$5,333
235	353.000	Station Equipment -Transmission Plant	\$41,189,167	R-235	\$0	\$41,189,167	53.1700%	\$0	\$21,900,280
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$5,098,300	R-236	\$0	\$5,098,300	53.1700%	\$0	\$2,710,766
237	353.020	Stat Equip-WifCrk Mo Gr Up	\$346,930	R-237	\$0	\$346,930	100.0000%	\$0	\$346,930
238	353.030	Station Equip-Communications	\$4,680,273	R-238	\$0	\$4,680,273	53.1700%	\$0	\$2,488,501
239	354.000	Towers and Fixtures-Transmission Plant	\$3,756,770	R-239	\$0	\$3,756,770	53.1700%	\$0	\$1,997,475
240	355.000	Poles and Fixtures-Transmission Plant	\$60,836,517	R-240	\$0	\$60,836,517	53.1700%	\$0	\$32,346,776
241	355.010	Poles & Fixtures-Wolf Creek	\$52,175	R-241	\$0	\$52,175	53.1700%	\$0	\$27,741
242	355.020	Poles & Fixtures-WifCrk Mo Gr Up	\$3,480	R-242	\$0	\$3,480	100.0000%	\$0	\$3,480
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$53,740,776	R-243	\$0	\$53,740,776	53.1700%	\$0	\$28,573,971
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$25,385	R-244	\$0	\$25,385	53.1700%	\$0	\$13,497
245	356.020	Ovrhd Cond-Dev-Wif Crk-Mo Gr Up	\$1,537	R-245	\$0	\$1,537	100.0000%	\$0	\$1,537
246	357.000	Underground Conduit	\$2,080,060	R-246	\$0	\$2,080,060	53.1700%	\$0	\$1,105,968
247	358.000	Underground Conductors & Devices	\$2,547,313	R-247	\$0	\$2,547,313	53.1700%	\$0	\$1,354,406
248		Transmission-Salvage & Removal: Retirements not classified	-\$425,942	R-248	\$0	-\$425,942	53.1700%	\$0	-\$226,473
249		TOTAL TRANSMISSION PLANT	\$184,243,476		\$0	\$184,243,476		\$0	\$98,129,571
250		DISTRIBUTION PLANT							
251	360.000	Land-Distribution Plant	\$0	R-251	\$0	\$0	50.5496%	\$0	\$0
252	360.010	Land Rights-Distribution Plant	\$8,017,031	R-252	\$0	\$8,017,031	58.3311%	\$0	\$4,676,422
253	361.000	Structures & Improvements - Distribution Plant	\$6,605,125	R-253	\$0	\$6,605,125	49.3758%	\$0	\$3,261,333
254	362.000	Station Equipment-Distribution Plant	\$70,140,540	R-254	\$0	\$70,140,540	59.8102%	\$0	\$41,951,197
255	362.030	Station Equip-Communications	\$3,088,918	R-255	\$0	\$3,088,918	54.9206%	\$0	\$1,696,452
256	363.000	Energy Storage Equipment	\$267,674	R-256	\$0	\$267,674	100.0000%	\$0	\$267,674
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$176,294,254	R-257	\$0	\$176,294,254	56.0101%	-\$8,745,071	\$89,997,517
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$68,299,032	R-258	\$0	\$68,299,032	55.3505%	\$0	\$37,803,856
259	366.000	Underground Conduit-Distribution Plant	\$56,654,116	R-259	\$0	\$56,654,116	57.8273%	\$0	\$32,761,546
260	367.000	Underground Conductors & Devices-Distribution Plant	\$86,313,357	R-260	\$0	\$86,313,357	52.5725%	\$0	\$45,377,090
261	368.000	Line Transformers-Distribution Plant	\$128,452,332	R-261	\$0	\$128,452,332	57.3757%	\$0	\$73,700,425
262	369.000	Services-Distribution Plant	\$64,238,738	R-262	\$0	\$64,238,738	51.3673%	\$0	\$32,997,705
263	370.000	Meters-Distribution Plant	\$49,694,758	R-263	-\$32,831,251	\$16,863,507	57.1104%	\$8,745,071	\$18,375,887
264	370.002	AMI Meters Electric	\$847,607	R-264	\$0	\$847,607	53.9610%	\$0	\$457,377
265	371.000	Cust Prem Install	\$12,400,575	R-265	\$0	\$12,400,575	82.4248%	-\$37,162	\$10,183,987

Kansas City Power Light Company
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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
266	373.000	Street Lighting and Signal Systems- Distribution Plant	\$14,932,054	R-266	\$0	\$14,932,054	34.4084%	\$0	\$5,137,881
267		Distribution-Salvage and Removal: Retirements not classified	-\$2,153,274	R-267	\$0	-\$2,153,274	55.7963%	\$0	-\$1,201,447
268		TOTAL DISTRIBUTION PLANT	\$744,092,837		-\$32,831,251	\$711,261,586		-\$37,162	\$397,444,902
269		INCENTIVE COMPENSATION CAPITALIZATION							
270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
271		GENERAL PLANT							
272	389.000	Land and Land Rights - General Plant	\$0	R-272	\$0	\$0	54.2190%	\$0	\$0
273	390.000	Structures & Improvements - General Plant	\$24,218,804	R-273	\$0	\$24,218,804	54.2190%	\$0	\$13,131,193
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$2,073,061	R-274	\$0	\$2,073,061	54.2190%	\$0	\$1,123,993
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$6,811,543	R-275	\$0	\$6,811,543	54.2190%	\$0	\$3,693,150
276	391.000	Office Furniture & Equipment - General Plant	\$3,209,212	R-276	\$0	\$3,209,212	54.2190%	\$0	\$1,740,003
277	391.010	Off Furniture & Equip - Wolf Creek	\$2,618,955	R-277	\$0	\$2,618,955	54.2190%	\$0	\$1,419,971
278	391.020	Off Furniture & Equip - Computers	\$5,121,898	R-278	\$0	\$5,121,898	54.2190%	\$0	\$2,777,042
279	392.000	Transportation Equipment - General Plant	\$512,910	R-279	\$0	\$512,910	54.2190%	\$0	\$278,095
280	392.010	Trans Equip - Light Trucks	\$1,360,540	R-280	\$0	\$1,360,540	54.2190%	\$0	\$737,671
281	392.020	Trans Equip - Heavy Trucks	\$6,885,915	R-281	\$0	\$6,885,915	54.2190%	\$0	\$3,733,474
282	392.030	Trans Equip - Tractors	\$327,582	R-282	\$0	\$327,582	54.2190%	\$0	\$177,612
283	392.040	Trans Equip - Trailers	\$986,088	R-283	\$0	\$986,088	54.2190%	\$0	\$534,647
284	393.000	Stores Equipment - General Plant	\$438,909	R-284	\$0	\$438,909	54.2190%	\$0	\$237,972
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$1,847,892	R-285	\$0	\$1,847,892	54.2190%	\$0	\$1,001,909
286	395.000	Laboratory Equipment	\$3,165,882	R-286	\$0	\$3,165,882	54.2190%	\$0	\$1,716,510
287	396.000	Power Operated Equipment - General Plant	\$7,993,370	R-287	\$0	\$7,993,370	54.2190%	\$0	\$4,333,925
288	397.000	Communication Equipment - General Plant	\$30,008,496	R-288	\$0	\$30,008,496	54.2190%	\$0	\$16,270,306
289	397.010	Communication Equipment - Wolf Creek	\$91,037	R-289	\$0	\$91,037	54.2190%	\$0	\$49,359
290	397.020	Comm Equip - WifCrk Mo Grs Up	\$3,693	R-290	\$0	\$3,693	100.0000%	\$0	\$3,693
291	398.000	Miscellaneous Equipment - General Plant	\$140,282	R-291	\$0	\$140,282	54.2190%	\$0	\$76,059
292	399.000	Regulatory Amortizations	\$0	R-292	\$0	\$0	54.2190%	\$0	\$0
293		General Plant-Salvage and removal: Retirements not classified	-\$247,616	R-293	\$0	-\$247,616	54.2190%	\$0	-\$134,255
294		TOTAL GENERAL PLANT	\$97,568,453		\$0	\$97,568,453		\$0	\$52,902,329
295		TOTAL DEPRECIATION RESERVE	\$3,487,269,552		-\$33,032,158	\$3,454,237,394		-\$37,162	\$1,972,047,069

Kansas City Power Light Company
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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-64	Steam Production-Boiler Plant Equip-Iatan 2	312.040		-\$200,907		\$0
	1. To remove Great Plains Power (GPP) depreciation reserve in this and all future cases per stipulation Case No. ER-2014-0370. (Hvneman)		-\$200,907		\$0	
R-257	Poles, Towers, & Fixtures-Distribution Plant	364.000		\$0		-\$8,745,071
	1. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve to account 370. (Miles)		\$0		-\$8,745,071	
R-263	Meters-Distribution Plant	370.000		-\$32,831,251		\$8,745,071
	1. To eliminate meter retirements. (Lyons)		-\$32,831,251		\$0	
	2. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve from account 370. (Miles)		\$0		\$8,745,071	
R-265	Cust Prem Install	371.000		\$0		-\$37,162
	1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors)		\$0		-\$37,162	
Total Reserve Adjustments				-\$33,032,158		-\$37,162

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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 (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$68,435,746	26.68	13.85	12.83	0.035151	\$2,405,585
3	Wolf Creek Fuel	\$16,340,699	26.68	25.85	0.83	0.002274	\$37,159
4	Wolf Creek Payroll, Futa, Suta, and FICA	\$20,388,970	26.68	25.85	0.83	0.002274	\$46,365
5	Wolf Creek O&M	\$33,242,491	26.68	25.85	0.83	0.002274	\$75,593
6	Accrued Vacation	\$6,734,259	26.68	344.83	-318.15	-0.871644	-\$5,869,876
7	Fuel-Coal and Unit Train Expense	\$151,988,174	26.68	20.88	5.80	0.015890	\$2,415,092
8	Fuel-Purchased Gas	\$4,011,137	26.68	28.62	-1.94	-0.005315	-\$21,319
9	Fuel-Purchased Oil	\$3,876,820	26.68	8.50	18.18	0.049808	\$193,097
10	Purchased Power	\$25,069,857	26.68	30.72	-4.04	-0.011068	-\$277,473
11	Incentive Compensation	\$1,292,995	26.68	256.50	-229.82	-0.629644	-\$814,127
12	Injuries and Damages	\$1,065,226	26.68	149.56	-122.88	-0.336658	-\$358,617
13	Pensions	\$29,735,951	26.68	51.74	-25.06	-0.068658	-\$2,041,611
14	OPEB's	\$2,931,678	26.68	178.44	-151.76	-0.415781	-\$1,218,936
15	Cash Vouchers	\$166,324,994	26.68	30.00	-3.32	-0.009096	-\$1,512,892
16	TOTAL OPERATION AND MAINT. EXPENSE	\$531,438,997					-\$6,941,960
17	TAXES						
18	FICA - Employer Portion	\$5,117,599	26.68	13.77	12.91	0.035370	\$181,009
19	Federal/State Unemployment Taxes	\$34,081	26.68	71.00	-44.32	-0.121425	-\$4,138
20	MO Gross Receipts Taxes - 6%	\$36,763,459	11.47	72.28	-60.81	-0.166603	-\$6,124,903
21	MO Gross Receipts Taxes - 4%	\$13,958,991	11.47	39.34	-27.87	-0.076356	-\$1,065,853
22	MO Gross Receipts Taxes - Other Cities	\$8,502,377	11.47	60.94	-49.47	-0.135534	-\$1,152,361
23	Property Tax	\$49,403,718	11.47	208.84	-197.37	-0.540740	-\$26,714,566
24	TOTAL TAXES	\$113,780,225					-\$34,880,812
25	OTHER EXPENSES						
26	Use-Sales Taxes	\$22,112,634	11.47	22.00	-10.53	-0.028849	-\$637,927
27	TOTAL OTHER EXPENSES	\$22,112,634					-\$637,927
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$42,460,699
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$38,626,442	26.68	45.63	-18.95	-0.051918	-\$2,005,408
31	State Tax Offset	\$7,674,067	26.68	45.63	-18.95	-0.051918	-\$398,422
32	City Tax Offset	\$0	26.68	45.63	-18.95	-0.051918	\$0
33	Interest Expense Offset	\$70,800,252	26.68	86.55	-59.87	-0.164027	-\$11,613,153
34	TOTAL OFFSET FROM RATE BASE	\$117,100,761					-\$14,016,983
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$56,477,682

Kansas City Power Light Company
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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	\$1,695,730,522	See Note (1)	See Note (1)	See Note (1)	\$1,695,730,522	-\$54,535,331	\$889,957,782	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168	-\$47,604,901	\$614,662,127	-\$534,847	\$342,819,786	\$59,312,962	\$283,506,824
3	TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827	\$14,813,661	\$76,015,881	\$0	\$43,126,221	\$1,635,645	\$41,490,576
4	TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463	-\$1,788,240	\$52,265,842	\$0	\$28,816,658	\$12,549,761	\$16,266,897
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555	\$6,516,644	\$25,474,768	\$0	\$15,772,482	\$4,999,145	\$10,773,337
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610	\$9,170,757	\$22,190,161	\$0	\$17,926,307	\$438,590	\$17,487,717
7	TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183	-\$1,770	\$404,275	\$0	\$212,210	\$148,074	\$64,136
8	TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279	-\$13,398,493	\$147,689,759	\$5,078,314	\$82,765,333	\$15,777,960	\$66,987,373
9	TOTAL DEPRECIATION EXPENSE	\$183,831,146	See Note (1)	See Note (1)	See Note (1)	\$183,831,146	\$16,589,041	\$116,260,450	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463	\$6,621,497	\$25,136,960	\$0	\$13,673,470	\$0	\$13,673,470
11	TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366	\$6,990,993	\$163,580,359	-\$58,781,178	\$56,740,011	\$0	\$56,740,011
12	TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914	-\$18,679,852	\$1,311,251,278	-\$37,648,670	\$718,112,928	\$94,862,137	\$506,990,341
13	NET INCOME BEFORE TAXES	\$365,799,392	\$0	\$0	\$0	\$384,479,244	-\$16,886,661	\$171,844,854	\$0	\$0
14	TOTAL INCOME TAXES	-\$3,478,656	See Note (1)	See Note (1)	See Note (1)	-\$3,478,656	\$18,277,529	\$14,798,873	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$87,057,144	See Note (1)	See Note (1)	See Note (1)	\$87,057,144	-\$70,412,409	\$16,644,735	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$282,220,904	\$0	\$0	\$0	\$300,900,756	\$35,248,219	\$140,401,246	\$0	\$0

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

Kansas City Power Light Company
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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	E 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
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$761,838,596			Rev-2		\$761,838,596	100.0000%	\$517,404	\$762,356,000		
Rev-3	400.000	Gross Receipts Tax In MO Revenue	\$60,030,012			Rev-3		\$60,030,012	100.0000%	-\$60,030,012	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$744,465			Rev-4		\$744,465	100.0000%	\$17,113	\$761,578		
Rev-5	400.000	Retail Rate Revenue - Kansas as booked	\$657,236,845			Rev-5		\$657,236,845	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,479,849,918					\$1,479,849,918		-\$59,495,495	\$763,117,578		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$5,881,195			Rev-8		\$5,881,195	53.1700%	-\$696,879	\$2,430,152		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$12,381,993			Rev-9		\$12,381,993	57.2300%	\$17,170,924	\$24,257,139		
Rev-10	447.020	Sales For Resale	\$0			Rev-10		\$0	57.2300%	\$0	\$0		
Rev-11	447.030	Sales For Resale (Non-firm) Off System Sales bk20	\$177,411,880			Rev-11		\$177,411,880	57.2300%	-\$101,532,819	\$0		
Rev-12	447.030	Non firm off system sales	\$0			Rev-12		\$0	57.2300%	\$89,704,837	\$89,704,837		
Rev-13	447.101	Resales-FERC Juris Wholesale Firm Power	\$2,421,645			Rev-13		\$2,421,645	0.0000%	\$0	\$0		
Rev-14	447.000	Misc. charges and revenues	\$0			Rev-14		\$0	57.2300%	-\$1,920,804	-\$1,920,804		
Rev-15	450.001	Other-Oper Rev-Forfeited Discounts-MO Only	\$1,860,213			Rev-15		\$1,860,213	100.0000%	-\$62,797	\$1,797,416		
Rev-16	450.001	Other-Oper Rev-Forfeited Discounts-KS Only	\$1,567,602			Rev-16		\$1,567,602	0.0000%	\$0	\$0		
Rev-17	451.001	Other Oper Revenues-Misc Services-MO Only	\$740,415			Rev-17		\$740,415	100.0000%	\$0	\$740,415		
Rev-18	451.001	Other Oper Revenues-Misc Services-KS Only	\$539,881			Rev-18		\$539,881	0.0000%	\$0	\$0		
Rev-19	454.000	Rent From Electric Property - MO	\$1,567,177			Rev-19		\$1,567,177	100.0000%	\$0	\$1,567,177		
Rev-20	454.000	Rent From Electric Property - KS	\$1,459,315			Rev-20		\$1,459,315	0.0000%	\$0	\$0		
Rev-21	454.000	Rent From Electric Property - Allocated PROD	\$52,658			Rev-21		\$52,658	53.1700%	\$0	\$27,998		
Rev-22	454.000	Rent From Electric Property - Allocated TRANS	\$383,396			Rev-22		\$383,396	53.1700%	\$0	\$203,852		
Rev-23	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-23		\$0	55.7963%	\$0	\$0		
Rev-24	456.100	Transmission For Others	\$8,403,655			Rev-24		\$8,403,655	57.2300%	\$2,297,702	\$7,107,114		
Rev-25	456.000	Other Electric Revenues - MO	\$720,916			Rev-25		\$720,916	100.0000%	\$0	\$720,916		
Rev-26	456.000	Other Electric Revenues - KS	\$123,061			Rev-26		\$123,061	0.0000%	\$0	\$0		
Rev-27	456.101	Other Electric Revenues - Allocated DIST	\$365,602			Rev-27		\$365,602	55.7963%	\$0	\$203,992		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$215,880,604					\$215,880,604		\$4,960,164	\$126,840,204		
Rev-29		TOTAL OPERATING REVENUES	\$1,695,730,522					\$1,695,730,522		-\$54,535,331	\$889,967,782		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Strm Oper-Suprv & Engineering	\$10,281,159	\$5,943,990	\$4,337,169	E-4	-\$822,828	\$9,458,331	53.1700%	\$0	\$5,028,994	\$3,140,708	\$1,888,286
5	500.000	Prod Steam Oper -lat 1&2- 100% MO	\$0	\$0	\$0	E-5	\$143,775	\$143,775	100.0000%	\$0	\$143,775	\$0	\$143,775
6	500.000	Prod Steam Oper -lat 1&2- 100% KS	\$0	\$0	\$0	E-6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$316,346,968	\$0	\$316,346,968	E-7	-\$23,646,077	\$292,700,891	57.2300%	\$0	\$167,512,720	-\$29,313	\$167,542,033
8	501.000	Fuel Expense - Oil	\$9,596,913	\$0	\$9,596,913	E-8	-\$3,101,489	\$6,495,424	57.2300%	\$0	\$3,717,331	\$0	\$3,717,331
9	501.000	Fuel Expense - Gas	\$869,158	\$0	\$869,158	E-9	-\$333,357	\$535,801	57.2300%	\$0	\$306,639	\$0	\$306,639
10	501.000	100% MO STB	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.400	Fuel Expense - Residual	\$1,188,382	\$0	\$1,188,382	E-12	-\$526,447	\$661,935	57.2300%	\$0	\$378,825	\$0	\$378,825
13	501.300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,519,149	\$0	\$5,519,149	E-13	\$1,649,396	\$7,168,545	57.2300%	\$0	\$4,102,558	\$0	\$4,102,558
14	501.500	Fuel Handling-Coal	\$12,880,594	\$8,212,385	\$4,668,209	E-14	\$0	\$12,880,594	57.2300%	\$0	\$7,371,564	\$4,699,948	\$2,671,616
15	502.000	Steam Operating Expense	\$18,767,204	\$10,758,635	\$8,008,569	E-15	-\$67,101	\$18,700,103	53.1700%	\$0	\$9,942,845	\$5,684,689	\$4,258,156

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16	502.000	Steam Operating Expense 100% MO	\$0	\$0	\$0	E-16	\$66,661	\$66,661	100.0000%	\$0	\$66,661	\$0	\$66,661
17	502.000	Steam Operating Expense 100% KS	\$0	\$0	\$0	E-17	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
18	505.000	Steam Operating Electric Expense	\$7,098,713	\$5,501,845	\$1,596,868	E-18	-\$34,315	\$7,064,398	53.1700%	\$0	\$3,756,141	\$2,907,086	\$849,055
19	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-19	\$75,406	\$75,406	100.0000%	\$0	\$75,406	\$0	\$75,406
20	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-20	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
21	506.000	Misc Other Power Expenses	\$7,601,710	\$4,224,400	\$3,377,310	E-21	\$391,333	\$7,993,043	53.1700%	\$0	\$4,249,901	\$2,232,105	\$2,017,796
22	506.000	Misc Other Power Expenses Iatan 2-Common Tracker-100% MO	\$137,549	\$0	\$137,549	E-22	\$266,580	\$404,129	100.0000%	\$0	\$404,129	\$0	\$404,129
23	506.000	Misc Other Power Expense Iatan 2 Flood-100% MO	\$276,218	\$0	\$276,218	E-23	\$0	\$276,218	100.0000%	\$0	\$276,218	\$0	\$276,218
24	506.000	Misc Other Power Expenses 100% KS	\$92,493	\$0	\$92,493	E-24	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
25	507.000	Steam Operating Expense Rents 100% KS	\$166,732	\$0	\$166,732	E-25	\$0	\$166,732	53.1700%	\$0	\$88,651	\$0	\$88,651
26	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-26	-\$2,868	-\$2,868	100.0000%	\$0	-\$2,868	\$0	-\$2,868
27	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-27	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
28	509.000	NOX/Other Allowances - Allocated	\$0	\$0	\$0	E-28	\$0	\$0	57.2300%	\$0	\$0	\$0	\$0
29	509.000	Amort of SO2 Allowances - Allocated	\$56,608	\$0	\$56,608	E-29	-\$9,532	\$47,076	57.2300%	\$0	\$26,942	\$0	\$26,942
30	509.000	Amort of SO2 Allowances - MO	-\$2,308,326	\$0	-\$2,308,326	E-30	\$51	-\$2,308,275	100.0000%	\$0	-\$2,308,275	\$0	-\$2,308,275
31	509.000	Amort of SO2 Allowances - KS	-\$1,675,085	\$0	-\$1,675,085	E-31	\$0	-\$1,675,085	0.0000%	\$0	\$0	\$0	\$0
32	509.000	Emission Allowance-REC exp	-\$351	\$0	-\$351	E-32	\$0	-\$351	57.2300%	\$0	-\$201	\$0	-\$201
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$386,794,029	\$34,641,255	\$352,152,774		-\$25,950,812	\$360,843,217		\$0	\$205,036,197	\$18,635,223	\$186,400,974
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$7,637,993	\$4,251,872	\$3,386,121	E-35	-\$403,162	\$7,234,831	53.1700%	\$0	\$3,846,759	\$2,246,620	\$1,600,139
36	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-36	-\$43,790	-\$43,790	100.0000%	\$0	-\$43,790	\$0	-\$43,790
37	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-37	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
38	511.000	Maintenance of Structures	\$5,248,357	\$1,285,133	\$3,963,224	E-38	\$183,632	\$5,431,989	53.1700%	\$0	\$2,888,189	\$679,044	\$2,209,145
39	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-39	-\$30,497	-\$30,497	100.0000%	\$0	-\$30,497	\$0	-\$30,497
40	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
41	512.000	Maintenance of Boiler Plant	\$31,916,692	\$10,628,150	\$21,288,542	E-41	-\$40,371	\$31,876,321	53.1700%	\$0	\$16,948,640	\$5,615,743	\$11,332,897
42	512.000	Maintenance Iatan 1&2 100% MO	\$0	\$0	\$0	E-42	\$217,591	\$217,591	100.0000%	\$0	\$217,591	\$0	\$217,591
43	512.000	Maintenance Iatan 1&2 100% KS	\$0	\$0	\$0	E-43	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44	513.000	Maintenance of Electric Plant	\$6,637,170	\$2,004,247	\$4,632,923	E-44	-\$381,131	\$6,256,039	53.1700%	\$0	\$3,326,336	\$1,059,012	\$2,267,324
45	513.000	Maintenance of Electric Plant 100% MO	\$224,423	\$0	\$224,423	E-45	\$162,513	\$386,936	100.0000%	\$0	\$386,936	\$0	\$386,936
46	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-46	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
47	514.000	Maintenance Misc Steam Plant	\$422,954	\$45,074	\$377,880	E-47	\$116,169	\$539,123	53.1700%	\$0	\$286,651	\$23,816	\$262,835
48	514.000	Maintenance of Misc Steam Plant 100% MO	\$0	\$0	\$0	E-48	\$23,255	\$23,255	100.0000%	\$0	\$23,255	\$0	\$23,255
49	514.000	Maintenance Misc Steam Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$52,087,589	\$18,214,476	\$33,873,113		-\$195,791	\$51,891,798		\$0	\$27,850,070	\$9,624,235	\$18,225,835
51		TOTAL STEAM POWER GENERATION	\$438,881,618	\$52,855,731	\$386,025,887		-\$26,146,603	\$412,735,015		\$0	\$232,886,267	\$28,259,458	\$204,626,809
52		NUCLEAR POWER GENERATION											
53		OPERATION - NUCLEAR											
54	517.000	Prod Nuclear Oper - Suprv & Engineer	\$8,982,010	\$5,589,022	\$3,392,988	E-54	-\$34,858	\$8,947,152	53.1700%	\$0	\$4,757,201	\$2,953,149	\$1,804,052
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$25,843,271	\$0	\$25,843,271	E-55	\$2,430,729	\$28,274,000	57.2300%	-\$534,847	\$15,646,363	\$0	\$15,646,363
56	518.100	Nuclear Fuel Expense-Oil	\$652,782	\$0	\$652,782	E-56	-\$374,101	\$278,681	57.2300%	\$0	\$159,489	\$0	\$159,489
57	518.200	Prod Nuclear - Disposal Cost	\$3,415,598	\$0	\$3,415,598	E-57	-\$3,415,598	\$0	57.2300%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,655,950	\$1,812,656	\$843,294	E-58	-\$11,305	\$2,644,645	53.1700%	\$0	\$1,406,157	\$957,778	\$448,379
59	520.000	Steam Expense	\$13,860,845	\$9,809,104	\$4,051,741	E-59	-\$217,264	\$13,643,581	53.1700%	\$0	\$7,254,292	\$5,182,972	\$2,071,320

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60	523.000	Electric Expense	\$1,113,487	\$1,144,311	-\$30,824	E-60	-\$7,137	\$1,106,350	53.1700%	\$0	\$588,246	\$604,635	-\$16,389
61	524.000	Misc. Nuclear Power Expenses - Allocated	\$26,160,565	\$14,641,578	\$11,518,987	E-61	\$2,160,740	\$28,321,305	53.1700%	\$0	\$15,058,438	\$8,997,725	\$6,060,713
62	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-63	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
64	524.100	Decommissioning - Missouri	\$1,281,264	\$0	\$1,281,264	E-64	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
65	524.100	Decommissioning - Kansas	\$2,036,230	\$0	\$2,036,230	E-65	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
66	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-66	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
67	524.950	Refueling Outage Amort	\$6,465,308	\$0	\$6,465,308	E-67	-\$356,345	\$6,108,963	53.1700%	\$0	\$3,248,136	\$0	\$3,248,136
68	524.950	WC Outage Oper Amort Exp ER-2009-0089 100% MO	\$95,690	\$0	\$95,690	E-68	-\$95,960	-\$270	100.0000%	\$0	-\$270	\$0	-\$270
69	524.950	WC Outage Oper Amort Exp ER-2012-0174 100% MO	\$201,816	\$0	\$201,816	E-69	-\$2,563	\$199,253	100.0000%	\$0	\$199,253	\$0	\$199,253
70	525.000	Rents	\$0	\$0	\$0	E-70	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
71		TOTAL OPERATION - NUCLEAR	\$92,803,569	\$32,996,671	\$59,806,898		\$76,338	\$92,879,907		-\$534,847	\$49,698,569	\$18,696,259	\$30,902,310
72		MAINTENANCE - NP											
73	528.000	Prod Nuclear Mint - Suprv & Engineer	\$5,481,799	\$3,528,961	\$1,952,838	E-73	\$856,759	\$6,338,558	53.1700%	\$0	\$3,370,211	\$1,864,646	\$1,505,565
74	529.000	Prod Nuclear Mint - Maint of Structures	\$2,868,567	\$1,944,932	\$923,625	E-74	-\$123,512	\$2,745,045	53.1700%	\$0	\$1,459,541	\$1,027,671	\$431,870
75	530.000	Prod Nuclear Mint - Maint Reactor Pnt	\$9,387,569	\$4,683,490	\$4,704,079	E-75	-\$3,639,384	\$5,748,185	53.1700%	\$0	\$3,056,310	\$3,106,087	-\$49,777
76	530.950	Refueling Outage Maint Amortization Expense	\$15,707,805	\$0	\$15,707,805	E-76	-\$751,380	\$14,956,425	53.1700%	\$0	\$7,952,331	\$0	\$7,952,331
77	530.950	Refueling Outage Amortization ER-2009-0089 MO Only	\$218,426	\$0	\$218,426	E-77	-\$218,427	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
78	530.950	Refueling Outage Amortization ER-2012-0174 100% MO	\$605,449	\$0	\$605,449	E-78	-\$5,851	\$599,598	100.0000%	\$0	\$599,598	\$0	\$599,598
79	531.000	Prod Nuclear Maint - Maint	\$3,435,641	\$1,704,954	\$1,730,687	E-79	\$1,273,450	\$4,709,091	53.1700%	\$0	\$2,503,824	\$900,870	\$1,602,954
80	532.000	Prod Nuclear Maint- Maint of Misci Pnt	\$2,825,559	\$1,150,720	\$1,674,839	E-80	-\$132,731	\$2,692,828	53.1700%	\$0	\$1,431,777	\$608,022	\$823,755
81		TOTAL MAINTENANCE - NP	\$40,530,805	\$13,013,057	\$27,517,748		-\$2,741,076	\$37,789,729		\$0	\$20,373,591	\$7,507,296	\$12,866,295
82		TOTAL NUCLEAR POWER GENERATION	\$133,334,374	\$46,009,728	\$87,324,646		-\$2,664,738	\$130,669,636		-\$534,847	\$69,972,160	\$26,203,555	\$43,768,605
83		HYDRAULIC POWER GENERATION											
84		OPERATION - HP											
85		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
86		MAINTENANCE - HP											
87		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
89		OTHER POWER GENERATION											
90		OPERATION - OP											
91	546.100	Prod Turbine Oper Suprv & Engineer	\$235,139	\$172,786	\$62,353	E-91	-\$19,874	\$215,265	53.1700%	\$0	\$114,456	\$91,297	\$23,159
92	547.000	Other Fuel Expense - Oil	\$725,842	\$0	\$725,842	E-92	-\$725,842	\$0	57.2300%	\$0	\$0	\$0	\$0
93	547.000	Other Fuel Expense - Gas	\$10,558,395	\$0	\$10,558,395	E-93	-\$661,767	\$9,896,628	57.2300%	\$0	\$5,663,840	\$0	\$5,663,840
94	547.000	Other Fuel Expense - Hedging - MO Only	-\$1,752,257	\$0	-\$1,752,257	E-94	\$1,752,257	\$0	100.0000%	\$0	\$0	\$0	\$0
95	547.300	Other Fuel Expense - Additives	\$57,831	\$0	\$57,831	E-95	-\$57,831	\$0	57.2300%	\$0	\$0	\$0	\$0
96	547.100	Fuel Handling	\$130,839	\$44,979	\$85,860	E-96	-\$281	\$130,558	57.2300%	\$0	\$74,719	\$25,581	\$49,138
97	548.000	Other Power Generation Exp	\$1,287,237	\$902,845	\$384,392	E-97	-\$5,631	\$1,281,606	53.1700%	\$0	\$681,430	\$477,049	\$204,381
98	549.000	Misc Other Power Generation Exp	\$2,420,040	\$451,796	\$1,968,244	E-98	-\$2,818	\$2,417,222	53.1700%	\$0	\$1,285,237	\$238,722	\$1,046,515

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99	550.000	Other Generation Rents	\$0	\$0	\$0	E-99	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
100		TOTAL OPERATION - OP	\$13,663,066	\$1,572,406	\$12,090,660		\$278,213	\$13,941,279		\$0	\$7,819,682	\$832,649	\$6,987,033
101		MAINTANENCE - OP											
102	551.000	Oth Maint-Supr Eng Struct Gen & Misc	\$322,238	\$284,222	\$38,016	E-102	-\$30,362	\$291,876	53.1700%	\$0	\$155,190	\$150,178	\$5,012
103	552.000	Other Gen Maint of Structures	\$176,374	\$33,129	\$143,245	E-103	-\$43,146	\$133,228	53.1700%	\$0	\$70,838	\$17,505	\$53,333
104	553.000	Other Gen Maint of Gen Plant	\$1,870,324	\$852,831	\$1,017,493	E-104	\$127,920	\$1,998,244	53.1700%	\$0	\$1,062,466	\$450,622	\$611,844
105	554.000	Other Gen Maint Misc Other Gen Pit	\$110,094	\$17,733	\$92,361	E-105	-\$19,249	\$90,845	53.1700%	\$0	\$48,303	\$9,370	\$38,933
106		TOTAL MAINTANENCE - OP	\$2,479,030	\$1,187,915	\$1,291,115		\$35,163	\$2,514,193		\$0	\$1,336,797	\$627,675	\$709,122
107		TOTAL OTHER POWER GENERATION	\$16,142,096	\$2,760,321	\$13,381,775		\$313,376	\$16,455,472		\$0	\$9,156,479	\$1,460,324	\$7,696,155
108		OTHER POWER SUPPLY EXPENSES											
109	555.000	Purchased Power - Energy	\$58,674,684	\$0	\$58,674,684	E-109	-\$17,624,081	\$41,050,603	57.2300%	\$0	\$23,493,260	\$0	\$23,493,260
110	555.005	Purchased Power Capacity (Demand)	\$3,514,334	\$0	\$3,514,334	E-110	-\$549,134	\$2,965,200	53.1700%	\$0	\$1,576,597	\$0	\$1,576,597
111	555.020	Solar Renew Energy Credits (100% MO)	\$418	\$0	\$418	E-111	-\$418	\$0	100.0000%	\$0	\$0	\$0	\$0
112	556.000	System Control and Load Dispatch	\$2,828,110	\$1,969,430	\$858,680	E-112	-\$12,283	\$2,815,827	53.1700%	\$0	\$1,497,175	\$1,040,615	\$456,560
113	557.000	Prod-Other-Other Expenses	\$8,891,394	\$4,445,650	\$4,445,744	E-113	-\$921,020	\$7,970,374	53.1700%	\$0	\$4,237,848	\$2,349,010	\$1,888,838
114		TOTAL OTHER POWER SUPPLY EXPENSES	\$73,908,940	\$6,415,080	\$67,493,860		-\$19,106,936	\$54,802,004		\$0	\$30,804,880	\$3,389,625	\$27,415,255
115		TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168		-\$47,604,901	\$614,662,127		-\$534,847	\$342,819,786	\$69,312,962	\$283,506,824
116		TRANSMISSION EXPENSES											
117		OPERATION - TRANSMISSION EXP.											
118	560.000	Trans Oper Suprv and Engrg	\$1,039,353	\$586,591	\$452,762	E-118	-\$149,191	\$890,162	53.1700%	\$0	\$473,299	\$309,945	\$163,354
119	561.000	Trans Oper - Load Dispatch	\$6,721,873	\$630,836	\$6,091,037	E-119	\$177,368	\$6,899,241	57.2300%	\$0	\$3,948,436	\$358,776	\$3,589,660
120	562.000	Trans Oper - Station Expenses	\$392,822	\$318,998	\$73,824	E-120	-\$1,990	\$390,832	53.1700%	\$0	\$207,805	\$168,553	\$39,252
121	563.000	Trans Oper - OH Line Expenses	\$117,973	\$3,064	\$114,909	E-121	-\$19	\$117,954	53.1700%	\$0	\$62,716	\$1,619	\$61,097
122	564.000	Trans Oper-Underground Line Expense	\$0	\$0	\$0	E-122	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
123	565.000	Transmission of Electricity by Others	\$39,998,163	\$0	\$39,998,163	E-123	\$12,904,307	\$52,902,470	57.2300%	\$0	\$30,276,084	\$0	\$30,276,084
124	566.000	Misc Transmission Expense	\$2,160,107	\$961,798	\$1,198,309	E-124	-\$13,416	\$2,146,691	53.1700%	\$0	\$1,141,395	\$508,198	\$633,197
125	567.000	Transmission Operation Rents	\$2,398,905	\$0	\$2,398,905	E-125	\$0	\$2,398,905	53.1700%	\$0	\$1,275,498	\$0	\$1,275,498
126	575.000	Regional Transmission Operation	\$4,919,244	\$0	\$4,919,244	E-126	\$1,992,768	\$6,912,012	57.2300%	\$0	\$3,955,744	\$0	\$3,955,744
127		TOTAL OPERATION - TRANSMISSION EXP.	\$67,748,440	\$2,501,287	\$65,247,153		\$14,909,827	\$72,658,267		\$0	\$41,340,977	\$1,347,091	\$39,993,886
128		MAINTANENCE - TRANSMISSION EXP.											
129	568.000	Trans Maint - Suprv and Engrg	\$213	\$0	\$213	E-129	\$38	\$251	53.1700%	\$0	\$133	\$0	\$133
130	569.000	Trans Maintenance of Structures	\$1,507	\$1,467	\$40	E-130	-\$60	\$1,447	53.1700%	\$0	\$769	\$775	-\$6
131	570.000	Trans Maintenance of Station Equipment	\$655,772	\$466,408	\$189,364	E-131	\$102,105	\$757,877	53.1700%	\$0	\$402,963	\$246,442	\$156,521
132	571.000	Trans Maintenance of Overhead Lines	\$2,736,212	\$76,031	\$2,660,181	E-132	-\$239,661	\$2,496,551	53.1700%	\$0	\$1,327,417	\$40,174	\$1,287,243
133	572.000	Trans Maintenance of Underground Lines	\$53,722	\$976	\$52,746	E-133	\$41,442	\$95,164	53.1700%	\$0	\$50,599	\$516	\$50,083
134	573.000	Trans Maintenance of Misc Trans Plant	\$6,354	\$1,224	\$5,130	E-134	-\$30	\$6,324	53.1700%	\$0	\$3,363	\$647	\$2,716
135	576.000	Transmission Maintenance - Comp	\$0	\$0	\$0	E-135	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
136		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$3,453,780	\$546,106	\$2,907,674		-\$96,166	\$3,357,614		\$0	\$1,785,244	\$288,554	\$1,496,690
137		TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827		\$14,813,661	\$76,015,881		\$0	\$43,126,221	\$1,635,645	\$41,490,576
138		DISTRIBUTION EXPENSES											
139		OPERATION - DIST. EXPENSES											
140	580.000	Distrb Oper - Supr & Engineering	\$3,857,163	\$1,708,308	\$2,148,855	E-140	-\$854,915	\$3,002,248	55.7963%	\$0	\$1,675,144	\$947,228	\$727,916

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. 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
141	581.000	Distrb Oper - Load Dispatching	\$814,347	\$681,885	\$132,462	E-141	-\$4,253	\$810,094	55.7963%	\$0	\$452,003	\$378,094	\$73,909
142	582.000	Distrb Oper - Station Expenses	\$185,292	\$85,609	\$99,683	E-142	-\$534	\$184,758	59.8102%	\$0	\$110,505	\$50,884	\$59,621
143	583.000	Distrb Oper - Overhead Line Expenses	\$1,508,113	\$1,538,791	-\$30,678	E-143	-\$9,597	\$1,498,516	55.3505%	\$0	\$829,437	\$846,417	-\$16,980
144	584.000	Distrb Oper - Underground Line Expenses	\$2,087,095	\$747,909	\$1,339,186	E-144	-\$4,665	\$2,082,430	52.5725%	\$0	\$1,094,786	\$390,742	\$704,044
145	585.000	Distrb Oper - Street Light & Signal Expenses	\$40,386	\$34,351	\$6,035	E-145	-\$214	\$40,172	34.4084%	\$0	\$13,822	\$11,739	\$2,083
146	586.000	Distrb Oper - Meters Expense	\$2,251,417	\$2,048,418	\$202,999	E-146	-\$12,776	\$2,238,641	57.1104%	\$0	\$1,278,497	\$1,162,563	\$115,934
147	587.000	Distrb Oper - Customer Install Expense	\$304,923	\$280,525	\$24,398	E-147	-\$1,750	\$303,173	52.4248%	\$0	\$249,890	\$229,780	\$20,110
148	588.000	Distrb Oper - Misc Distr Expense	\$16,063,610	\$7,693,104	\$8,370,506	E-148	-\$150,856	\$15,912,754	55.7963%	\$0	\$8,878,728	\$4,265,696	\$4,613,032
149	589.000	Distrb Operations - Rents	\$95,275	\$8,449	\$86,826	E-149	-\$53	\$95,222	55.7963%	\$0	\$53,131	\$4,685	\$48,446
150		TOTAL OPERATION - DIST. EXPENSES	\$27,207,621	\$14,827,329	\$12,380,292		-\$1,039,613	\$26,168,008		\$0	\$14,635,943	\$8,287,828	\$6,348,115
151		MAINTENANCE - DISTRIB. EXPENSES											
152	590.000	Distrb Maint - Supr & Engineering	\$221,124	\$205,135	\$15,989	E-152	-\$8,017	\$213,107	55.7963%	\$0	\$118,906	\$113,744	\$5,162
153	591.000	Distrb Maint - Structures	\$357,477	\$109,186	\$248,291	E-153	-\$89,920	\$267,557	49.3758%	\$0	\$132,108	\$53,575	\$78,533
154	592.000	Distrb Maint - Station Equipment	\$859,368	\$637,487	\$221,881	E-154	-\$28,626	\$830,742	59.8102%	\$0	\$496,868	\$378,904	\$117,964
155	593.000	Distrb Maint - Overhead Lines	\$20,031,781	\$4,649,252	\$15,382,529	E-155	-\$384,369	\$19,647,412	55.3505%	\$0	\$10,874,941	\$2,557,334	\$8,317,607
156	594.000	Distrb Maint - Underground Lines	\$1,788,432	\$1,143,420	\$645,012	E-156	\$261,683	\$2,050,115	52.5725%	\$0	\$1,077,797	\$597,376	\$480,421
157	595.000	Distrb Maint - Line Transformers	\$141,084	\$103,978	\$37,106	E-157	-\$39,283	\$101,801	57.3757%	\$0	\$58,409	\$59,286	-\$877
158	596.000	Distrb Maint - Street Light & Signals	\$1,172,458	\$301,608	\$870,850	E-158	-\$59,898	\$1,112,560	34.4084%	\$0	\$382,814	\$103,131	\$279,683
159	597.000	Distrb Maint - Meters	\$370,421	\$163,746	\$206,675	E-159	\$13,823	\$384,244	53.9610%	\$0	\$207,342	\$87,808	\$119,534
160	598.000	Distrb Maint - Misc. Distr Pln	\$1,804,316	\$580,478	\$1,343,838	E-160	-\$414,020	\$1,490,296	55.7963%	\$0	\$831,530	\$310,775	\$520,755
161		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$26,846,461	\$7,874,290	\$18,972,171		-\$748,627	\$26,097,834		\$0	\$14,180,715	\$4,261,933	\$9,918,782
162		TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463		-\$1,788,240	\$52,265,842		\$0	\$28,816,658	\$12,549,761	\$16,266,897
163		CUSTOMER ACCOUNTS EXPENSE											
164	901.000	Cst Acct-Suprv Mtr read Cict Misc	\$657,089	\$502,154	\$154,935	E-164	-\$51,479	\$605,610	52.4911%	\$0	\$317,891	\$261,942	\$55,949
165	902.000	Cust Accts Meter Reading Expense	\$4,219,961	\$870,977	\$3,348,984	E-165	\$532,431	\$4,752,392	52.4911%	\$0	\$2,494,583	\$454,334	\$2,040,249
166	903.000	Customer Accts Records and Collection	\$13,264,603	\$7,867,229	\$5,397,374	E-166	-\$85,766	\$13,178,837	52.4911%	\$0	\$6,917,716	\$4,103,839	\$2,813,877
167	903.000	Customer Accts Interest on Deposits- 100% MO	\$0	\$0	\$0	E-167	\$166,093	\$166,093	100.0000%	\$0	\$166,093	\$0	\$166,093
168	904.000	Uncollectible Accounts - MO 100%	\$0	\$0	\$0	E-168	\$4,886,639	\$4,886,639	100.0000%	\$0	\$4,886,639	\$0	\$4,886,639
169	904.000	Uncollectible Accounts - KS	\$0	\$0	\$0	E-169	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
170	905.000	Misc Customer Accts Expense	\$816,471	\$343,209	\$473,262	E-170	\$1,068,726	\$1,885,197	52.4911%	\$0	\$989,560	\$179,030	\$810,530
171		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555		\$6,516,644	\$25,474,768		\$0	\$15,772,482	\$4,999,145	\$10,773,337
172		CUSTOMER SERVICE & INFO. EXP.											
173	907.000	Cst Service Suprv	\$49,148	\$41,295	\$7,853	E-173	-\$258	\$48,890	52.4911%	\$0	\$25,663	\$21,541	\$4,122
174	908.000	Customer Assistance Expenses Allocated	\$1,279,227	\$261,882	\$1,017,345	E-174	-\$3,025	\$1,276,202	52.4911%	\$0	\$669,893	\$136,608	\$533,285
175	908.000	Customer Assistance Expenses - DSM 100% MO	\$6,103,848	\$0	\$6,103,848	E-175	\$3,116,443	\$9,220,291	100.0000%	\$0	\$9,220,291	\$0	\$9,220,291
176	908.000	Customer Assistance Expenses - 100% KS	\$3,151,441	\$0	\$3,151,441	E-176	\$0	\$3,151,441	0.0000%	\$0	\$0	\$0	\$0
177	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-177	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
178	908.000	Public Information	\$0	\$0	\$0	E-178	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
179	909.000	Informational & Instructional Advertising	\$103,573	\$13,098	\$90,475	E-179	-\$82	\$103,491	52.4911%	\$0	\$54,323	\$6,832	\$47,491
180	909.000	Info & Instructional Advertising-DSM-100% MO	\$50,986	\$0	\$50,986	E-180	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
181	910.000	Misc Customer Accounts and Info	\$1,109,832	\$524,519	\$585,313	E-181	-\$196,932	\$912,900	52.4911%	\$0	\$479,191	\$273,609	\$205,582
182	910.000	Misc Cust Accts and info Solar Rebates 100% MO	\$1,171,349	\$0	\$1,171,349	E-182	\$6,254,611	\$7,425,960	100.0000%	\$0	\$7,425,960	\$0	\$7,425,960
183		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610		\$9,170,757	\$22,190,161		\$0	\$17,926,307	\$438,590	\$17,487,717
184		SALES EXPENSES											
185	911.000	Sales - Supervision	\$3	\$0	\$3	E-185	\$0	\$3	52.4911%	\$0	\$2	\$0	\$2
186	912.000	Sales - Demonstrating & Selling	\$360,638	\$240,856	\$119,782	E-186	-\$1,502	\$359,136	52.4911%	\$0	\$188,515	\$125,640	\$62,875

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187	913.000	Sales - Advertising Expenses	\$0	\$0	\$0	E-187	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
188	916.000	Sales - Misc. Sales Expenses	\$45,404	\$43,006	\$2,398	E-188	-\$268	\$45,136	52.4911%	\$0	\$23,693	\$22,434	\$1,259
189		TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183		-\$1,770	\$404,275		\$0	\$212,210	\$148,074	\$64,136
190		ADMIN. & GENERAL EXPENSES											
191		OPERATION- ADMIN. & GENERAL EXP.											
192	920.000	Administrative & General Salaries	\$40,982,377	\$29,485,657	\$11,496,720	E-192	-\$9,813,589	\$31,168,788	53.7630%	\$0	\$16,757,276	\$15,753,504	\$1,003,772
193	920.000	Admin & Gen Salaries Transition - 100% MO	\$1,209,001	\$0	\$1,209,001	E-193	-\$1,237,241	-\$28,240	100.0000%	\$0	-\$28,240	\$0	-\$28,240
194	920.000	Administrative & General Salaries - 100% KS	\$1,819,116	\$0	\$1,819,116	E-194	\$0	\$1,819,116	0.0000%	\$0	\$0	\$0	\$0
195	921.000	A & G Office Supplies & Expenses - Allocated	-\$964,770	\$10,566	-\$975,336	E-195	\$1,604,836	\$640,066	53.7630%	\$0	\$344,119	\$5,645	\$338,474
196	921.000	A & G Office Supplies & Expenses - 100% MO	\$0	\$0	\$0	E-196	\$7,769	\$7,769	100.0000%	\$0	\$7,769	\$0	\$7,769
197	921.000	A & G Office Supplies & Expenses - 100% KS	\$11,335	\$0	\$11,335	E-197	\$0	\$11,335	0.0000%	\$0	\$0	\$0	\$0
198	922.000	Administrative Expenses Transfer Credit	-\$4,475,505	-\$548,627	-\$3,926,878	E-198	-\$3,071,528	-\$7,547,033	53.7630%	\$0	-\$4,057,512	-\$293,119	-\$3,764,393
199	923.000	Outside Services Employed Allocated	\$10,198,994	\$0	\$10,198,994	E-199	-\$330,961	\$9,868,033	53.7630%	\$0	\$5,305,351	\$0	\$5,305,351
200	923.000	Outside Services Employed 100% MO	\$2,086,499	\$0	\$2,086,499	E-200	-\$2,103,653	-\$17,154	100.0000%	\$0	-\$17,154	\$0	-\$17,154
201	923.000	Outside Services Employed 100% KS	\$994,907	\$0	\$994,907	E-201	\$0	\$994,907	0.0000%	\$0	\$0	\$0	\$0
202	924.000	Property Insurance	\$4,706,645	-\$19	\$4,706,664	E-202	-\$208,627	\$4,498,018	54.2190%	\$0	\$2,438,780	-\$10	\$2,438,790
203	925.000	Injuries and Damages	\$8,223,989	-\$20,270	\$8,244,259	E-203	-\$69,568	\$8,154,421	53.7630%	\$0	\$4,384,061	-\$10,830	\$4,394,891
204	926.000	Employee Pensions	\$46,333,769	\$36,260	\$46,297,509	E-204	\$8,975,554	\$55,309,323	53.7630%	\$0	\$29,735,951	\$19,373	\$29,716,578
205	926.000	Employee Benefits - OPEB	\$7,371,638	\$0	\$7,371,638	E-205	-\$1,729,464	\$5,642,174	53.7630%	\$0	\$3,033,402	\$0	\$3,033,402
206	926.000	Employee Benefits - OPEB - MO	-\$101,724	\$0	-\$101,724	E-206	\$0	-\$101,724	100.0000%	\$0	-\$101,724	\$0	-\$101,724
207	926.000	Employee Benefits - OPEB KS	-\$499,876	\$0	-\$499,876	E-207	\$0	-\$499,876	0.0000%	\$0	\$0	\$0	\$0
208	926.000	Other Miscellaneous Employee Benefits	\$17,430,282	\$0	\$17,430,282	E-208	\$24,354	\$17,454,636	53.7630%	\$0	\$9,384,136	\$0	\$9,384,136
209	927.000	Franchise Requirements	\$0	\$0	\$0	E-209	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
210	928.003	Reg Commission Exp - FERC Assessment	\$1,160,876	\$0	\$1,160,876	E-210	-\$156,536	\$1,004,340	53.1700%	\$0	\$534,008	\$0	\$534,008
211	928.002	Reg Comm Exp - KCC Assessment 100% KS	\$894,661	\$0	\$894,661	E-211	\$0	\$894,661	0.0000%	\$0	\$0	\$0	\$0
212	928.001	Reg Comm Exp - MPSC Assessment 100% MO	\$1,321,191	\$0	\$1,321,191	E-212	\$312,342	\$1,633,533	100.0000%	\$0	\$1,633,533	\$0	\$1,633,533
213	928.011	Reg Comm Exp - MO Proceeding 100% to MO	\$1,773,622	\$168,416	\$1,605,206	E-213	-\$1,050	\$1,772,572	100.0000%	\$0	\$1,772,572	\$167,366	\$1,605,206
214	928.012	Reg Comm Exp - KS Proceeding 100% to KS	\$2,654,880	\$523,302	\$2,131,578	E-214	-\$3,264	\$2,651,616	0.0000%	\$0	\$0	\$0	\$0
215	928.020	Reg Comm Exp- FERC Proceedings- Allocated	\$217,392	\$0	\$217,392	E-215	\$25,284	\$242,676	53.1700%	\$0	\$129,031	\$0	\$129,031
216	928.023	Reg Comm Exp- FERC Proceedings- 100% to FERC	\$0	\$0	\$0	E-216	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
217	928.030	Load Research Expenses - 100% to MO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
218	928.000	Misc Regulatory Commission Filings	\$1,264,851	\$6,184	\$1,258,667	E-218	-\$14,549	\$1,250,302	53.1700%	-\$1,821,686	-\$1,156,901	\$3,267	-\$1,160,168
219	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-219	\$0	\$0	54.2190%	\$0	\$0	\$0	\$0
220	930.100	General Advertising Expense	\$12,117	\$10,590	\$1,527	E-220	-\$66	\$12,051	52.4911%	\$0	\$6,326	\$5,524	\$802
221	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-221	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
222	930.200	Misc General Expense	\$5,518,666	\$90,932	\$5,427,734	E-222	-\$690,765	\$4,827,901	53.7630%	\$0	\$2,595,624	\$48,583	\$2,547,041
223	931.000	Admin & General Expense - Rents	\$5,578,159	\$0	\$5,578,159	E-223	-\$751,438	\$4,826,721	53.7630%	\$0	\$2,594,990	\$0	\$2,594,990
224	931.000	Admin & General Expense - Rents - 100% MO	-\$324,843	\$0	-\$324,843	E-224	-\$234	-\$325,077	100.0000%	\$0	-\$325,077	\$0	-\$325,077
225	931.000	Admin & General Expense - Rents - 100% KS	-\$242,160	\$0	-\$242,160	E-225	\$0	-\$242,160	0.0000%	\$0	\$0	\$0	\$0
226	933.000	Transportation Expense	\$0	\$0	\$0	E-226	-\$3,964,402	-\$3,964,402	55.7963%	\$0	-\$2,211,990	\$0	-\$2,211,990
227	0.000	Miscellaneous Settlement Case No ER-2014-0370- Filed on July 1, 2015	\$0	\$0	\$0	E-227	\$0	\$0	100.0000%	\$6,900,000	\$6,900,000	\$0	\$6,900,000
228		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$155,156,089	\$29,762,991	\$125,393,098		-\$13,196,796	\$141,959,293		\$5,078,314	\$79,658,331	\$15,699,303	\$63,959,028
229		MAINT., ADMIN. & GENERAL EXP.											
230	935.000	Maintenance of General Plant	\$5,932,163	\$145,982	\$5,786,181	E-230	-\$201,697	\$5,730,466	54.2190%	\$0	\$3,107,002	\$78,657	\$3,028,345
231		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$5,932,163	\$145,982	\$5,786,181		-\$201,697	\$5,730,466		\$0	\$3,107,002	\$78,657	\$3,028,345

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E 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
232		TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279		-\$13,398,493	\$147,689,759		\$5,078,314	\$82,765,333	\$15,777,960	\$66,987,373
233		DEPRECIATION EXPENSE											
234	403.000	Depreciation Expense, Dep. Exp.	\$183,831,146	See note (1)	See note (1)	E-234	See note (1)	\$183,831,146	54.2190%	\$16,589,041	\$116,260,450	See note (1)	See note (1)
235	403.001	Other Depreciation	\$0			E-235		\$0	100.0000%	\$0	\$0		
236		TOTAL DEPRECIATION EXPENSE	\$183,831,146	\$0	\$0		\$0	\$183,831,146		\$16,589,041	\$116,260,450	\$0	\$0
237		AMORTIZATION EXPENSE											
238	404.000	Amortization of Limited Term Plant - Allocated	\$1,613,252	\$0	\$1,613,252	E-238	\$165,952	\$1,779,204	54.2190%	\$0	\$964,667	\$0	\$964,667
239	405.001	Amortization of Transource liability 100% MO	\$0	\$0	\$0	E-239	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
240	405.001	Amortization-Iatan 1 and Common 100% MO	\$515,949	\$0	\$515,949	E-240	\$0	\$515,949	100.0000%	\$0	\$515,949	\$0	\$515,949
241	405.001	Amortization Iatan 2 Regulatory Asset 100% MO	\$610,151	\$0	\$610,151	E-241	\$0	\$610,151	100.0000%	\$0	\$610,151	\$0	\$610,151
242	405.001	Amortization Iatan 1 and Common 100% KS	\$74,817	\$0	\$74,817	E-242	\$0	\$74,817	0.0000%	\$0	\$0	\$0	\$0
243	405.010	Amortization Other For Plant	\$14,907,267	\$0	\$14,907,267	E-243	\$6,455,545	\$21,362,812	54.2190%	\$0	\$11,582,703	\$0	\$11,582,703
244	405.010	Amortization of unrecovered reserve 100% KS	\$1,661,925	\$0	\$1,661,925	E-244	\$0	\$1,661,925	0.0000%	\$0	\$0	\$0	\$0
245	405.000	Amortization of Non-Plant (2011 Flood) 100 % MO	\$0	\$0	\$0	E-245	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
246	407.400	Regulatory Credits	-\$8,608,816	\$0	-\$8,608,816	E-246	\$0	-\$8,608,816	0.0000%	\$0	\$0	\$0	\$0
247	411.100	Accretion Exp-Asset Retirement Obligation	\$7,740,918	\$0	\$7,740,918	E-247	\$0	\$7,740,918	0.0000%	\$0	\$0	\$0	\$0
248	411.000	Write Down - Emissions Allowances Lab-Whsl	\$0	\$0	\$0	E-248	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
249		TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463		\$6,621,497	\$25,136,960		\$0	\$13,673,470	\$0	\$13,673,470
250		OTHER OPERATING EXPENSES											
251	408.140	Taxes Other than income - Payroll Taxes	\$13,091,140	\$0	\$13,091,140	E-251	-\$208,518	\$12,882,622	53.7630%	\$0	\$6,926,084	\$0	\$6,926,084
252	408.140	Orvs-KS	\$41,152	\$0	\$41,152	E-252	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
253	408.120	Taxes Other than income - Property Taxes	\$84,394,383	\$0	\$84,394,383	E-253	\$7,222,216	\$91,616,599	54.2190%	\$0	\$49,673,604	\$0	\$49,673,604
254	408.100	Other Miscellaneous Taxes	\$258,808	\$0	\$258,808	E-254	\$0	\$258,808	54.2190%	\$0	\$140,323	\$0	\$140,323
255	408.130	Gross Receipts Tax - 100% MO	\$58,781,178	\$0	\$58,781,178	E-255	\$0	\$58,781,178	100.0000%	-\$58,781,178	\$0	\$0	\$0
256	408.110	KCMO City Earnings Tax - 100% MO	\$22,705	\$0	\$22,705	E-256	-\$22,705	\$0	100.0000%	\$0	\$0	\$0	\$0
257		TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366		\$6,990,993	\$163,580,359		-\$58,781,178	\$56,740,011	\$0	\$56,740,011
258		TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914		-\$18,679,852	\$1,311,251,278		-\$37,648,670	\$718,112,928	\$94,862,137	\$506,990,341
259		NET INCOME BEFORE TAXES	\$365,799,392					\$384,479,244		-\$16,886,661	\$171,844,854		
260		INCOME TAXES											
261	409.100	Current Income Taxes	-\$3,478,656	See note (1)	See note (1)	E-261	See note (1)	-\$3,478,656	100.0000%	\$18,277,529	\$14,798,873	See note (1)	See note (1)
262		TOTAL INCOME TAXES	-\$3,478,656					-\$3,478,656		\$18,277,529	\$14,798,873		
263		DEFERRED INCOME TAXES											
264	410.100	Deferred income Taxes - Def. Inc. Tax.	\$88,002,695	See note (1)	See note (1)	E-264	See note (1)	\$88,002,695	100.0000%	-\$70,810,597	\$17,192,098	See note (1)	See note (1)
265	411.410	Amortization of Deferred ITC	-\$751,440			E-265		-\$751,440	100.0000%	\$169,500	-\$581,940		
266	411.100	Amort of Excess Deferred Income Taxes	\$0			E-266		\$0	100.0000%	-\$319,861	-\$319,861		
267	411.200	Amort of Prior Deferred Taxes - tax rate change	\$0			E-267		\$0	100.0000%	\$0	\$0		
268	411.300	Amortization of R&D Credit	-\$194,111			E-268		-\$194,111	100.0000%	\$194,111	\$0		
269	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-269		\$0	100.0000%	\$354,438	\$354,438		
270		TOTAL DEFERRED INCOME TAXES	\$87,057,144					\$87,057,144		-\$70,412,409	\$16,644,735		
271		NET OPERATING INCOME	\$282,220,904					\$300,900,756		\$35,248,219	\$140,401,246		

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

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Rev-2	Retail Rate Revenue Missouri - As Booked	400.000	\$0	\$0	\$0	\$0	\$517,404	\$517,404
	1. Remove unbilled revenues from Missouri retail rate revenue (Majors)		\$0	\$0		\$0	\$3,924,447	
	2. To include revenue growth adjustment (Majors)		\$0	\$0		\$0	-\$7,744	
	3. Adjustment for Billing Corrections (Won and Killethermes)		\$0	\$0		\$0	\$460,339	
	4. Large Customer Annualization (Won and Killethermes)		\$0	\$0		\$0	-\$2,902,729	
	5. Weather Normalization (Won and Killethermes)		\$0	\$0		\$0	-\$5,900,137	
	6. 365 Day Adjustment (Won and Killethermes)		\$0	\$0		\$0	\$305,839	
	7. To eliminate MPOWER Credits (Killethermes)		\$0	\$0		\$0	\$0	
	8. Rate switcher adjustment (Killethermes)		\$0	\$0		\$0	\$4,048,809	
	9. Adjustment to reconcile to G/L (Killethermes)		\$0	\$0		\$0	\$588,580	
Rev-3	Gross Receipts Tax In MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$60,030,012	-\$60,030,012
	1. To Remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$60,030,012	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$17,113	\$17,113
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$17,113	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$696,879	-\$696,879
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through May 31, 2015. (Harris)		\$0	\$0		\$0	-\$696,879	
Rev-9	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	\$17,170,924	\$17,170,924
	1. To annualize revenues from firm off-system energy sales updated through May 31, 2015. (Harris)		\$0	\$0		\$0	\$17,170,924	
Rev-11	Sales For Resale (Non-firm) Off System Sales bk20	447.030	\$0	\$0	\$0	\$0	-\$101,532,819	-\$101,532,819
	1. To eliminate test year off system sales (Featherstone)		\$0	\$0		\$0	-\$101,532,819	
Rev-12	Non firm off system sales	447.030	\$0	\$0	\$0	\$0	\$89,704,837	\$89,704,837
	1. To include an annualized level of off system sales as of May 31, 2015. (Featherstone)		\$0	\$0		\$0	\$89,704,837	
Rev-14	Misc. charges and revenues	447.000	\$0	\$0	\$0	\$0	-\$1,920,804	-\$1,920,804
	1. To include an annualized level of Ancillary Services as of May 31, 2015 (Lyons)		\$0	\$0		\$0	-\$2,255,510	
	2. To include an annualized level of Revenue Neutrality Uplift charges as of May 31, 2015 (Lyons)		\$0	\$0		\$0	-\$753,932	
	3. To include an annualized level of Market to Market sales as of May 31, 2015 (Lyons)		\$0	\$0		\$0	\$78,198	

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	4. To include an annualized level of Transmission Congestion Rights as of May 31, 2015 (Lyons)		\$0	\$0		\$0	\$1,010,440	
	5. To reflect net revenues related to border and Co-Gen customers. (Harris)		\$0	\$0		\$0	\$0	
Rev-15	Other-Oper Rev-Forfetted Discounts-MO Only	450.001	\$0	\$0	\$0	\$0	-\$62,797	-\$62,797
	1. To remove gross receipts tax associated with forfeited discounts. (Majors)		\$0	\$0		\$0	-\$119,706	
	2. To include an annualized level of late fees (Majors)		\$0	\$0		\$0	\$56,909	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$2,297,702	\$2,297,702
	1. To include an annualized level of Transmission Revenues through May 31, 2015. (Lyons)		\$0	\$0		\$0	\$2,297,702	
E-4	Prod Stm Oper-Suprv & Engineering	600.000	-\$37,072	-\$786,766	-\$822,828	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$37,072	\$0		\$0	\$0	
	2. TO include a three year amortzation of 2011 Missouri River flood proceeds (Majors)		\$0	\$222,771		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$997,276		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$11,251		\$0	\$0	
E-5	Prod Steam Oper -lat 182-100% MO	600.000	\$0	\$143,776	\$143,776	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$143,775		\$0	\$0	
E-7	Fuel Expense - Coal	601.000	-\$51,220	-\$23,694,867	-\$23,646,077	\$0	\$0	\$0
	1. To Include annualized payroll - true up (Young)		-\$51,220	\$0		\$0	\$0	
	2. To annualize Coal and Freight Expense updated through May 31, 2015 (Lyons)		\$0	-\$22,624,112		\$0	\$0	
	3. To annualize Coal Handling Expense updated through May 31, 2015 (Lyons)		\$0	-\$283,894		\$0	\$0	
	4. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$48,561		\$0	\$0	
	5. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$638,290		\$0	\$0	
E-8	Fuel Expense - Oil	601.000	\$0	-\$3,101,489	-\$3,101,489	\$0	\$0	\$0
	1. To annualize start up oil through May 31, 2015 (Lyons)		\$0	-\$3,101,489		\$0	\$0	
E-9	Fuel Expense - Gas	601.000	\$0	-\$333,367	-\$333,367	\$0	\$0	\$0

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	1. To annualize start up gas through May 31, 2015. (Lyons)		\$0	-\$333,357		\$0	\$0	
E-12	Fuel Expense - Residual	601.400	\$0	-\$526,447	-\$526,447	\$0	\$0	\$0
	1 To annualize fuel residuals through May 31, 2015 (Lyons)		\$0	-\$526,447		\$0	\$0	
E-13	Fuel Expense - Limestone, Ammonia, and PAC	601.300	\$0	\$1,649,396	\$1,649,396	\$0	\$0	\$0
	1. To annualize fuel additive expense through May 31, 2015. (Lyons)		\$0	\$1,260,975		\$0	\$0	
	2. To annualize ammonia expense through May 31, 2015. (Lyons)		\$0	\$398,421		\$0	\$0	
E-15	Steam Operating Expense	602.000	-\$67,101	\$0	-\$67,101	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$67,101	\$0		\$0	\$0	
E-16	Steam Operating Expense 100% MO	602.000	\$0	\$66,661	\$66,661	\$0	\$0	\$0
	1. To reflect actual Iatan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$66,661		\$0	\$0	
E-18	Steam Operating Electric Expense	605.000	-\$34,315	\$0	-\$34,315	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$34,315	\$0		\$0	\$0	
E-19	Steam Operating Electric Expense 100% MO	605.000	\$0	\$75,406	\$75,406	\$0	\$0	\$0
	1. To reflect actual Iatan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$75,406		\$0	\$0	
E-21	Misc Other Power Expenses	606.000	-\$26,347	\$417,680	\$391,333	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$26,347	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$417,680		\$0	\$0	
E-22	Misc Other Power Expenses Iatan 2-Common Tracker-100% MO	606.000	\$0	\$266,680	\$266,680	\$0	\$0	\$0
	1. To reflect actual Iatan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$266,680		\$0	\$0	
E-26	Steam Operating Expense Rents 100% MO	607.000	\$0	-\$2,868	-\$2,868	\$0	\$0	\$0
	1. To reflect actual Iatan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$2,868		\$0	\$0	
E-29	Amort of SO2 Allowances - Allocated	609.000	\$0	-\$9,632	-\$9,632	\$0	\$0	\$0

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	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	-\$9,532		\$0	\$0	
E-30	Amort of SO2 Allowances - MO	609.000	\$0	\$51	\$51	\$0	\$0	\$0
	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$51		\$0	\$0	
E-35	Steam Maintenance Suprv & Engineering	610.000	-\$26,519	-\$376,643	-\$403,162	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$26,519	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$376,643		\$0	\$0	
E-36	Steam Maintenance 100% MO	610.000	\$0	-\$43,790	-\$43,790	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$43,790		\$0	\$0	
E-38	Maintenance of Structures	611.000	-\$8,016	\$191,647	\$183,632	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$8,016	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$191,647		\$0	\$0	
E-39	Maintenance of Structures 100% MO	611.000	\$0	-\$30,497	-\$30,497	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$30,497		\$0	\$0	
E-41	Maintenance of Boiler Plant	612.000	-\$66,287	\$26,916	-\$40,371	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$66,287	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$152,972		\$0	\$0	
	3. To annualize over a 5-year amortization period costs related to the removal of LaCygne obsolete inventory (materials and supplies) True-Up-May 31, 2015. (Harris)		\$0	\$178,888		\$0	\$0	
E-42	Maintenance latan 1&2 100% MO	612.000	\$0	\$217,591	\$217,591	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$217,591		\$0	\$0	
E-44	Maintenance of Electric Plant	613.000	-\$12,500	-\$368,631	-\$381,131	\$0	\$0	\$0
	1. To normalize electric production maintenance expense. (Harris)		\$0	-\$368,631		\$0	\$0	
	2. To include annualized payroll - true up (Young)		-\$12,500	\$0		\$0	\$0	
E-45	Maintenance of Electric Plant 100% MO	613.000	\$0	\$162,513	\$162,513	\$0	\$0	\$0

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	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$162,513		\$0	\$0	
E-47	Maintenance Misc Steam Plant	614.000	-\$281	\$116,450	\$116,169	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$281	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$116,450		\$0	\$0	
E-48	Maintenance of Misc Steam Plant 100% MO	614.000	\$0	\$23,255	\$23,255	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$23,255		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineer	617.000	-\$34,858	\$0	-\$34,858	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$34,858	\$0		\$0	\$0	
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	618.000	\$0	\$2,430,729	\$2,430,729	\$0	-\$534,847	-\$534,847
	1. To amortize DOE Nuclear Waste Fund Fee savings as of December 31, 2014 over 5 years. (Majors)		\$0	\$0		\$0	-\$534,847	
	2. To annualize Nuclear Fuel Expense updated through May 31, 2015 (Lyons)		\$0	\$2,430,729		\$0	\$0	
E-56	Nuclear Fuel Expense-Oil	618.100	\$0	-\$374,101	-\$374,101	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense updated through May 31, 2015 (Lyons)		\$0	-\$374,101		\$0	\$0	
E-57	Prod Nuclear - Disposal Cost	618.200	\$0	-\$3,415,598	-\$3,415,598	\$0	\$0	\$0
	1. To eliminate Nuclear Fuel Disposal fee that ended May 2014 included in the test year for spent fuel waste fund (Lyons)		\$0	-\$3,415,598		\$0	\$0	
E-58	Coolants and Water	619.000	-\$11,305	\$0	-\$11,305	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$11,305	\$0		\$0	\$0	
E-59	Steam Expense	620.000	-\$61,179	-\$156,085	-\$217,264	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$61,179	\$0		\$0	\$0	
	2. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$156,085		\$0	\$0	
E-60	Electric Expense	623.000	-\$7,137	\$0	-\$7,137	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,137	\$0		\$0	\$0	
E-61	Misc. Nuclear Power Expenses - Allocated	624.000	\$2,280,982	-\$120,242	\$2,160,740	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$2,280,982	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	

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	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$120,242		\$0	\$0	
E-67	Refueling Outage Amort	624.960	\$0	-\$356,345	-\$356,345	\$0	\$0	\$0
	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris)		\$0	-\$356,345		\$0	\$0	
E-68	WC Outage Oper Amort Exp ER-2009-0089 100% MO	624.950	\$0	-\$95,960	-\$95,960	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$95,960		\$0	\$0	
E-69	WC Outage Oper Amort Exp ER-2012-0174 100% MO	624.960	\$0	-\$2,563	-\$2,563	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$2,563		\$0	\$0	
E-73	Prod Nuclear Mini - Suprv & Engineer	628.000	-\$22,010	\$878,769	\$856,759	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$22,010	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	\$878,672		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$97		\$0	\$0	
E-74	Prod Nuclear Mini - Maint of Structures	629.000	-\$12,130	-\$111,382	-\$123,512	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,130	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$348,650		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$237,268		\$0	\$0	
E-76	Prod Nuclear Mini - Maint Reactor P/Int	630.000	\$1,158,313	-\$4,797,697	-\$3,639,384	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$1,158,313	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To normalize nuclear reactor maintenance expense. (Harris)		\$0	\$1,391,404		\$0	\$0	
	4. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$4,868,168		\$0	\$0	
	5. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$1,320,933		\$0	\$0	
E-76	Refueling Outage Maint Amortization Expense	630.950	\$0	-\$761,380	-\$761,380	\$0	\$0	\$0

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	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris)		\$0	-\$751,380		\$0	\$0	
E-77	Refueling Outage Amortization ER-2009-0089 MO Only	630.950	\$0	-\$218,427	-\$218,427	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$218,427		\$0	\$0	
E-78	Refueling Outage Amortization ER-2012-0174 100% MO	630.950	\$0	-\$5,851	-\$5,851	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$5,851		\$0	\$0	
E-79	Prod Nuclear Maint - Maint	631.000	-\$10,634	\$1,284,084	\$1,273,450	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$10,634	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	\$1,686,530		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$402,446		\$0	\$0	
E-80	Prod Nuclear Maint - Maint of Misc Pint	632.000	-\$7,177	-\$125,554	-\$132,731	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,177	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$63,308		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$62,246		\$0	\$0	
E-91	Prod Turbine Oper Suprv & Engineer	646.100	-\$1,078	-\$18,796	-\$19,874	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,078	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$18,796		\$0	\$0	
E-92	Other Fuel Expense - Oil	647.000	\$0	-\$725,842	-\$725,842	\$0	\$0	\$0
	1. To annualize fuel expense-oil through May 31, 2015 (Lyons)		\$0	-\$725,842		\$0	\$0	
E-93	Other Fuel Expense - Gas	647.000	\$0	-\$661,767	-\$661,767	\$0	\$0	\$0
	1. To annualize fuel expense-gas and gas transportation through May 31, 2015 (Lyons)		\$0	-\$661,767		\$0	\$0	
E-94	Other Fuel Expense - Hedging - MO Only	647.000	\$0	\$1,752,257	\$1,752,257	\$0	\$0	\$0
	1. To eliminate Gas Hedging booked in the test year (Lyons)		\$0	\$1,752,257		\$0	\$0	

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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-95	Other Fuel Expense - Additives	647.300	\$0	-\$57,831	-\$57,831	\$0	\$0	\$0
	1. To eliminate Ammonia expense in the test year consistent with KCPL adjustment (Lyons)		\$0	-\$57,831		\$0	\$0	
E-96	Fuel Handling	647.100	-\$281	\$0	-\$281	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$281	\$0		\$0	\$0	
E-97	Other Power Generation Exp	648.000	-\$5,631	\$0	-\$5,631	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,631	\$0		\$0	\$0	
E-98	Misc Other Power Generation Exp	649.000	-\$2,818	\$0	-\$2,818	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,818	\$0		\$0	\$0	
E-102	Oth Maint-Supr Eng Struct Gen & Misc	651.000	-\$1,773	-\$28,689	-\$30,362	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,773	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,136		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$9,454		\$0	\$0	
E-103	Other Gen Maint of Structures	652.000	-\$207	-\$42,939	-\$43,146	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$207	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$42,939		\$0	\$0	
E-104	Other Gen Maint of Gen Plant	653.000	-\$5,319	\$133,239	\$127,920	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,319	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	\$133,239		\$0	\$0	
E-105	Other Gen Maint Misc Other Gen Pkt	654.000	-\$111	-\$19,138	-\$19,249	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$111	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,138		\$0	\$0	
E-109	Purchased Power - Energy	655.000	\$0	-\$17,624,081	-\$17,624,081	\$0	\$0	\$0
	1. To annualize Purchased Power Energy expense through May 31, 2015 (Lyons)		\$0	-\$17,624,081		\$0	\$0	
E-110	Purchased Power Capacity (Demand)	655.005	\$0	-\$549,134	-\$549,134	\$0	\$0	\$0
	1. To annualize Purchased Power Capacity expense through May 31, 2015 (Lyons)		\$0	-\$549,134		\$0	\$0	
E-111	Solar Renew Energy Credits (100% MO)	655.020	\$0	-\$418	-\$418	\$0	\$0	\$0

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	1. To eliminate Solor Energy Credits In the test year consistent with KCPL adjustment (Lyons)		\$0	-\$418		\$0	\$0	
E-112	System Control and Load Dispatch	656.000	-\$12,283	\$0	-\$12,283	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,283	\$0		\$0	\$0	
E-113	Prod-Other-Other Expenses	667.000	-\$27,727	-\$893,293	-\$921,020	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$27,727	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$893,293		\$0	\$0	
E-118	Trans Oper Suprv and Engrg	660.000	-\$3,659	-\$145,532	-\$149,191	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,659	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$145,532		\$0	\$0	
E-119	Trans Oper - Load Dispatch	661.000	-\$3,934	\$181,302	\$177,368	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,934	\$0		\$0	\$0	
	2. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$181,302		\$0	\$0	
E-120	Trans Oper - Station Expenses	662.000	-\$1,990	\$0	-\$1,990	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,990	\$0		\$0	\$0	
E-121	Trans Oper - OH Line Expenses	663.000	-\$19	\$0	-\$19	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$19	\$0		\$0	\$0	
E-123	Transmission of Electricity by Olliers	665.000	\$0	\$12,904,307	\$12,904,307	\$0	\$0	\$0
	1. To include an annualized level of Transmission Expense as of May 31, 2015 (Lyons)		\$0	\$14,029,709		\$0	\$0	
	2. To eliminate the impact of Transource FERC Incentives charged by SPP. (Hyneman)		\$0	-\$1,125,402		\$0	\$0	
E-124	Misc Transmission Expense	666.000	-\$5,999	-\$7,417	-\$13,416	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,999	\$0		\$0	\$0	
	2. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$7,417		\$0	\$0	
E-126	Regional Transmission Operation	676.000	\$0	\$1,992,768	\$1,992,768	\$0	\$0	\$0
	1. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$1,992,768		\$0	\$0	
E-129	Trans Maint - Suprv and Engrg	668.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To normalize transmission maintenance expense. (Harris)		\$0	\$38		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Trans Maintenance of Structures	669.000	-\$9	-\$51	-\$60	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$9	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$51		\$0	\$0	
E-131	Trans Maintenance of Station Equipment	670.000	-\$2,909	\$105,014	\$102,105	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,909	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$105,014		\$0	\$0	
E-132	Trans Maintenance of Overhead Lines	671.000	-\$474	-\$239,187	-\$239,661	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$474	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$271,561		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$32,374		\$0	\$0	
E-133	Trans Maintenance of Underground Lines	672.000	-\$6	\$41,448	\$41,442	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$6	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$41,448		\$0	\$0	
E-134	Trans Maintenance of Misc Trans Plant	673.000	-\$8	-\$22	-\$30	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$8	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$22		\$0	\$0	
E-140	Distrb Oper - Supr & Engineering	680.000	-\$10,655	-\$844,260	-\$854,915	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$10,655	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$826,209		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$18,051		\$0	\$0	
E-141	Distrb Oper - Load Dispatching	681.000	-\$4,253	\$0	-\$4,253	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$4,253	\$0		\$0	\$0	
E-142	Distrb Oper - Station Expenses	682.000	-\$534	\$0	-\$534	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$534	\$0		\$0	\$0	

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E-143	Distrb Oper - Overhead Line Expenses	683.000	-\$9,697	\$0	-\$9,697	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$9,697	\$0		\$0	\$0	
E-144	Distrb Oper - Underground Line Expenses	684.000	-\$4,665	\$0	-\$4,665	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$4,665	\$0		\$0	\$0	
E-145	Distrb Oper - Street Light & Signal Expenses	685.000	-\$214	\$0	-\$214	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$214	\$0		\$0	\$0	
E-146	Distrb Oper - Meters Expense	686.000	-\$12,776	\$0	-\$12,776	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,776	\$0		\$0	\$0	
E-147	Distrb Oper - Customer Install Expense	687.000	-\$1,750	\$0	-\$1,750	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,750	\$0		\$0	\$0	
E-148	Distrb Oper - Misci Distr Expense	688.000	-\$47,981	-\$102,876	-\$150,856	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$47,981	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$3,441		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To reclassify Axiom Strategies BTL (CS-11) (Young)		\$0	-\$63,036		\$0	\$0	
	5. To include annualized incentive Compensation (Young)		\$0	-\$738		\$0	\$0	
	6. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$35,660		\$0	\$0	
E-149	Distrb Operatons - Rents	689.000	-\$53	\$0	-\$53	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$53	\$0		\$0	\$0	
E-152	Distrb Maint - Supr & Engineering	690.000	-\$1,279	-\$6,738	-\$8,017	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,279	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$6,738		\$0	\$0	
E-163	Distrb Maint - Structures	691.000	-\$681	-\$89,239	-\$89,920	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$681	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$89,239		\$0	\$0	
E-164	Distrb Maint - Station Equipment	692.000	-\$3,976	-\$24,650	-\$28,626	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,976	\$0		\$0	\$0	

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	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$24,650		\$0	\$0	
E-155	Distrb Maint - Overhead Lines	693.000	-\$28,997	-\$355,372	-\$384,369	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$28,997	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$355,372		\$0	\$0	
E-156	Distrb Maint - Underground Lines	694.000	-\$7,131	\$268,814	\$261,683	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,131	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$268,814		\$0	\$0	
E-157	Distrb Maint - Line Transformers	695.000	-\$649	-\$38,634	-\$39,283	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$649	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$38,634		\$0	\$0	
E-158	Distrb Maint - Street Light & Signals	696.000	-\$1,881	-\$58,017	-\$59,898	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,881	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$58,017		\$0	\$0	
E-159	Distrb Maint - Meters	697.000	-\$1,021	\$14,844	\$13,823	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,021	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$14,844		\$0	\$0	
E-160	Distrb Maint - Misc. Distrb Pln	698.000	-\$3,496	-\$410,624	-\$414,020	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,496	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$367,200		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$16,695		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$27,629		\$0	\$0	
E-164	Cst Acct-Suprv Mtr read Cict Misc	901.000	-\$3,132	-\$48,347	-\$51,479	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,132	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$48,347		\$0	\$0	
E-165	Cust Accts Meter Reading Expense	902.000	-\$5,432	\$637,863	\$632,431	\$0	\$0	\$0

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	1. To include annualized payroll - true up (Young)		-\$5,432	\$0		\$0	\$0	
	2. To reflect annualization of incremental meter reading costs. (Harris)		\$0	\$540,000		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,137		\$0	\$0	
E-166	Customer Accts Records and Collection	903.000	-\$49,067	-\$38,699	-\$85,766	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$49,067	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$106,659		\$0	\$0	
	3. To annualize Credit Card Acceptance expense. (Harris)		\$0	\$69,960		\$0	\$0	
E-167	Customer Accts Interest on Deposits - 100% MO	903.000	\$0	\$168,093	\$168,093	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reclass customer deposits from below the line. (Molina)		\$0	\$148,580		\$0	\$0	
	3. To include interest on customer deposits. (Molina)		\$0	\$17,513		\$0	\$0	
E-168	Uncollectible Accounts - MO 100%	904.000	\$0	\$4,886,639	\$4,886,639	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (Malors)		\$0	\$4,886,639		\$0	\$0	
E-170	Misc Customer Accts Expense	905.000	-\$2,141	\$1,070,867	\$1,068,726	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,141	\$0		\$0	\$0	
	2. To include in cost of service bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	\$1,170,894		\$0	\$0	
	3. To annualize bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	-\$98,179		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$1,848		\$0	\$0	
E-173	Cst Service Suprv	907.000	-\$258	\$0	-\$258	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$258	\$0		\$0	\$0	
E-174	Customer Assistance Expenses Allocated	908.000	-\$1,633	-\$1,392	-\$3,026	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,633	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To remove Promotional Advertising (CS-11) (Young)		\$0	-\$1,392		\$0	\$0	
E-175	Customer Assistance Expenses - DSM 100% MO	908.000	\$0	\$3,116,443	\$3,116,443	\$0	\$0	\$0
	1. To include amortization of DSM regulatory assets (Young)		\$0	\$3,352,502		\$0	\$0	
	2. To Remove Non-Recurring Weatherization Costs from Test Year (Young)		\$0	-\$307,108		\$0	\$0	

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	3. To Remove ERPP Amortizations from Test Year (Young)		\$0	-\$115,195		\$0	\$0	
	4. To include amortization of DSM opt out (Stahlman)		\$0	\$186,244		\$0	\$0	
E-179	Informational & Instructional Advertising	909,000	-\$82	\$0	-\$82	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$82	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-181	Misc Customer Accounts and Info	910,000	-\$3,271	-\$193,661	-\$196,932	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,271	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$113,920		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2016 General Allocator allocations (Hyneman)		\$0	-\$79,741		\$0	\$0	
E-182	Misc Cust Accts and Info Solar Rebates 100% MO	910,000	\$0	\$6,264,611	\$6,264,611	\$0	\$0	\$0
	1. To amortize RES Vintage 2 (Young)		\$0	\$6,264,611		\$0	\$0	
E-186	Sales - Demonstrating & Selling	912,000	-\$1,602	\$0	-\$1,602	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,602	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-188	Sales - Misc. Sales Expenses	916,000	-\$268	\$0	-\$268	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$268	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-192	Administrative & General Salaries	920,000	-\$183,900	-\$9,629,689	-\$9,813,589	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$183,900	\$0		\$0	\$0	
	2. To remove long term equity compensation (CS-11) (Young)		\$0	-\$5,277,110		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,816,648		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2016 General Allocator allocations (Hyneman)		\$0	-\$664,797		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2016 General Allocator allocations (Hyneman)		\$0	-\$871,134		\$0	\$0	
E-193	Admin & Gen Salaries Transition - 100% MO	920,000	\$0	-\$1,237,241	-\$1,237,241	\$0	\$0	\$0
	1. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$1,209,001		\$0	\$0	
	2. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$28,240		\$0	\$0	

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E-195	A & G Office Supplies & Expenses - Allocated	921,000	\$66	\$1,604,902	\$1,604,836	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$66	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$30,288		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To include an annualized level of IT expense as of December 31, 2014 (Lyons)		\$0	-\$351,938		\$0	\$0	
	5. To include an annualized level of Critical Infrastructure Program expense as of December 31, 2014. (Lyons)		\$0	\$3,053,903		\$0	\$0	
	6. No adjustment		\$0	\$0		\$0	\$0	
	7. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors)		\$0	-\$25,604		\$0	\$0	
	8. To reclassify dues BTL (CS-11) (Young)		\$0	-\$23,047		\$0	\$0	
	9. To remove Great Plains officer expense report charges (Hyneman)		\$0	-\$117,442		\$0	\$0	
	10. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$204		\$0	\$0	
	11. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$67,273		\$0	\$0	
	12. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$83,959		\$0	\$0	
	13. No adjustment		\$0	\$0		\$0	\$0	
	14. To reflect Staff's Consolidated Corporate Allocations Adjustment (Hyneman)		\$0	-\$750,000		\$0	\$0	
	15. To revise mid cycle outage (Harris)		\$0	\$346		\$0	\$0	
E-196	A & G Office Supplies & Expenses - 100% MO	921,000	\$0	\$7,769	\$7,769	\$0	\$0	\$0
	1. To reflect actual item 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$7,769		\$0	\$0	
E-198	Administrative Expenses Transfer Credit	922,000	\$3,422	-\$3,074,950	-\$3,071,528	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$3,422	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$139,189		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	\$1,220		\$0	\$0	

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	4. To adjust KCPL's CS-117 Common Use Billings Common Plant Adds to reflect 2016 General Allocator allocations (Hyneman)		\$0	-\$3,215,359		\$0	\$0	
E-199	Outside Services Employed Allocated	923.000	\$0	-\$330,961	-\$330,961	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reclassify lobbying BTL (CS-11) (Young)		\$0	-\$52,792		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$193,970		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$84,199		\$0	\$0	
E-200	Outside Services Employed 100% MO	923.000	\$0	-\$2,103,653	-\$2,103,653	\$0	\$0	\$0
	1. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$335,057		\$0	\$0	
	2. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$317,092		\$0	\$0	
	3. To eliminate the test year balance associated with the R&D Tax credit amortization established (Lyons)		\$0	-\$78,846		\$0	\$0	
	4. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$2,659,803		\$0	\$0	
	5. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$17,153		\$0	\$0	
E-202	Property Insurance	924.000	\$1	-\$208,628	-\$208,627	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$1	\$0		\$0	\$0	
	2. To adjust property insurance expense through true up- May 31, 2015 (Young)		\$0	-\$208,000		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$628		\$0	\$0	
E-203	Injuries and Damages	925.000	\$126	-\$69,694	-\$69,668	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$126	\$0		\$0	\$0	
	2. To adjust to known & measurable insurance expense through May 31, 2015 (Young)		\$0	\$235,740		\$0	\$0	
	3. To adjust test year to normalized Injuries and Damages Expense (Young)		\$0	-\$295,210		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$10,224		\$0	\$0	
E-204	Employee Pensions	926.000	-\$226	\$8,976,780	\$8,976,654	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$226	\$0		\$0	\$0	

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	2. To include annual level of FAS 87 pension expense (Majors)		\$0	\$1,831,093		\$0	\$0	
	3. To amortize FAS 87 regulatory asset (Majors)		\$0	\$4,095,822		\$0	\$0	
	4. To amortize FAS 88 2011 vintage (Majors)		\$0	\$1,679,129		\$0	\$0	
	5. To amortize FAS 88 2013 vintage (Majors)		\$0	\$1,040,035		\$0	\$0	
	6. To amortize FAS 88 2014 vintage (Majors)		\$0	\$1,415,122		\$0	\$0	
	7. To include annualized Incentive Compensation (Young)		\$0	-\$65		\$0	\$0	
	8. To include annualized level SERP payments (Majors)		\$0	-\$825,462		\$0	\$0	
	9. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$111,454		\$0	\$0	
	10. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$148,440		\$0	\$0	
E-205	Employee Benefits - OPEB	926.000	\$0	-\$1,729,464	-\$1,729,464	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include annualized payroll benefits (Young)		\$0	\$2,982,995		\$0	\$0	
	3. To include normalized 401k expense (Young)		\$0	-\$1,660,454		\$0	\$0	
	4. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$11,193		\$0	\$0	
	5. To include annualized OPEB expense (Majors)		\$0	-\$3,177,619		\$0	\$0	
	6. To include FAS 106 amortization expense (Majors)		\$0	-\$571,286		\$0	\$0	
	7. To include Wolf Creek Pay As You Go OPEB expense (Majors)		\$0	\$585,707		\$0	\$0	
E-206	Other Miscellaneous Employee Benefits	926.000	\$0	\$24,354	\$24,354	\$0	\$0	\$0
	1. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$16,922		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$7,432		\$0	\$0	
E-210	Reg Commission Exp - FERC Assessment	928.003	\$0	-\$166,536	-\$166,536	\$0	\$0	\$0
	1. To include an annualized level of FERC assessment fees as of May 31, 2015 (Lyons)		\$0	-\$166,536		\$0	\$0	
E-212	Reg Comm Exp - MPSC Assessment 100% MO	928.001	\$0	\$312,342	\$312,342	\$0	\$0	\$0
	1. To update MPSC Assessment (Molina)		\$0	\$312,342		\$0	\$0	
E-213	Reg Comm Exp - NO Proceeding 100% to MO	928.011	-\$1,050	\$0	-\$1,050	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,050	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	

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E-214	Reg Comm Exp - KS Proceeding 100% to KS	928.012	-\$3,264	\$0	-\$3,264	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$3,264	\$0		\$0	\$0	
E-215	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$0	\$25,284	\$25,284	\$0	\$0	\$0
	3. To reclassify lobbying BTL (CS-11) (Young)		\$0	\$25,284		\$0	\$0	
E-218	Misc Regulatory Commission Filings	928.000	-\$39	-\$14,510	-\$14,549	\$0	-\$1,821,686	-\$1,821,686
	1. To include annualized payroll (Young)		-\$39	\$0		\$0	\$0	
	2. To include Rate Case Expense (3 yr recovery) (Young)		\$0	\$0		\$0	\$82,447	
	3. To include Cost Recovery of Depreciation Study -5 yrs (Young)		\$0	\$0		\$0	\$12,305	
	4. To Offset Expense by Overcollected Amortizations (3 yr recovery) (Majors)		\$0	\$0		\$0	-\$357,547	
	5. Adjustment to Remove ER-2010-0355 Tier 1 Amortization (Young)		\$0	\$0		\$0	-\$1,294,629	
	6. Adjustment to Remove ER-2010-0355 Tier 2 Amortization (Young)		\$0	\$0		\$0	-\$264,262	
	7. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$14,510		\$0	\$0	
E-220	General Advertising Expense	930.100	-\$66	\$0	-\$66	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$66	\$0		\$0	\$0	
E-222	Misc General Expense	930.200	-\$567	-\$690,198	-\$690,765	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$567	\$0		\$0	\$0	
	2. To update Dues (Molina)		\$0	-\$6,000		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To remove long term equity compensation (CS-11) (Young)		\$0	-\$450,621		\$0	\$0	
	6. To remove MEDA dues (CS-11) (Young)		\$0	-\$72,399		\$0	\$0	
	7. To remove Board Retreat (CS-11) (Young)		\$0	-\$51,393		\$0	\$0	
	8. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$61,629		\$0	\$0	
	9. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$48,156		\$0	\$0	
E-223	Admin & General Expense - Rents	931.000	\$0	-\$761,438	-\$761,438	\$0	\$0	\$0

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	1. To annualize One Kansas City Place office and parking expense- abatement (Harris)		\$0	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense - building (Harris)		\$0	-\$392,568		\$0	\$0	
	3. To annualize One Kansas City Place office and parking expense - parking (Harris)		\$0	-\$140,438		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$172,727		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$45,705		\$0	\$0	
E-224	Admin & General Expense - Rents - 100% MO	931.000	\$0	-\$234	-\$234	\$0	\$0	\$0
	1. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$234		\$0	\$0	
E-226	Transportation Expense	933.000	\$0	-\$3,964,402	-\$3,964,402	\$0	\$0	\$0
	1. To remove depreciation clearing (Molina)		\$0	-\$3,964,402		\$0	\$0	
E-227	Miscellaneous Settlement Case No ER-2014-0370-Filed on July 1, 2015		\$0	\$0	\$0	\$0	\$6,900,000	\$6,900,000
	No Adjustment		\$0	\$0		\$0	\$6,900,000	
E-230	Maintenance of General Plant	935.000	-\$910	-\$200,787	-\$201,697	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$910	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$71,449		\$0	\$0	
	3. To normalize general maintenance expense. (Harris)		\$0	\$9,136		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$36,286		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$245,086		\$0	\$0	
E-234	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$16,689,041	\$16,689,041
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$16,689,041	
E-236	Amortization of Limited Term Plant - Allocated	404.000	\$0	\$165,952	\$165,952	\$0	\$0	\$0
	1. To include the amortization for intangible plant (lease holds) (Molina)		\$0	\$165,952		\$0	\$0	
E-243	Amortization Other For Plant	405.010	\$0	\$6,455,645	\$6,455,645	\$0	\$0	\$0

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	1. To include the amortization for misc intangible plant (Molina)		\$0	\$6,455,545		\$0	\$0	
E-251	Taxes Other than Income - Payroll Taxes	408.140	\$0	-\$208,518	-\$208,518	\$0	\$0	\$0
	1. To include annualized payroll taxes (Young)		\$0	-\$120,870		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$5,714		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$46,653		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$41,232		\$0	\$0	
	5. To correct adj E-250.3 To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$5,477		\$0	\$0	
E-253	Taxes Other than Income - Property Taxes	408.120	\$0	\$7,222,216	\$7,222,216	\$0	\$0	\$0
	1. To include annualized property taxes (Young)		\$0	\$7,222,216		\$0	\$0	
E-255	Gross Receipts Tax - 100% MO	408.130	\$0	\$0	\$0	\$0	-\$58,781,178	-\$58,781,178
	1. To remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$58,781,178	
E-256	KCMO City Earnings Tax - 100% MO	408.110	\$0	-\$22,705	-\$22,705	\$0	\$0	\$0
	1. To remove Kansas City Earnings Tax (Majors)		\$0	-\$22,705		\$0	\$0	
E-251	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$18,277,529	\$18,277,529
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$18,277,529	
E-254	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$70,810,597	-\$70,810,597
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$70,810,597	
E-255	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$169,500	\$169,500
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$169,500	
E-256	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$319,861	-\$319,861
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$319,861	
E-258	Amortization of R&D Credit	411.300	\$0	\$0	\$0	\$0	\$194,111	\$194,111
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	\$194,111	
E-259	Amortization Cost of Removal Stip ER-2007-0291	411.500	\$0	\$0	\$0	\$0	\$354,438	\$354,438
	1. To Annualize Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$54,535,331	-\$54,535,331

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 Case No. ER-2014-0370
 Test Year 12 Months Ending March 31, 2014
 Updated thru December 31, 2014 True-up thru May 31, 2015
 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
	Total Operating & Maint. Expense		\$2,472,059	-\$21,161,911	-\$18,679,852	\$0	-\$69,783,650	-\$69,783,650

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.28% Return	E 7.40% Return	F 7.63% Return
1	TOTAL NET INCOME BEFORE TAXES		\$171,844,864	\$248,669,873	\$253,904,671	\$259,181,345
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$116,260,450	\$116,260,450	\$116,260,450	\$116,260,450
4	50% Meals and Entertainment		\$375,884	\$375,884	\$375,884	\$375,884
5	Book Nuclear Fuel Amortization		\$16,181,210	\$16,181,210	\$16,181,210	\$16,181,210
6	Book Amortization Expense		\$12,547,370	\$12,547,370	\$12,547,370	\$12,547,370
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$145,364,914	\$145,364,914	\$145,364,914	\$145,364,914
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7440%	\$70,800,252	\$70,800,252	\$70,800,252	\$70,800,252
10	Tax Straight-Line Depreciation		\$161,927,634	\$161,927,634	\$161,927,634	\$161,927,634
11	IRS Tax Return Plant Amortization		\$7,817,743	\$7,817,743	\$7,817,743	\$7,817,743
12	IRS Tax Return Nuclear Amortization		\$15,349,831	\$15,349,831	\$15,349,831	\$15,349,831
13	Employee 401k ESOP Deduction		\$1,275,834	\$1,275,834	\$1,275,834	\$1,275,834
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$257,171,294	\$257,171,294	\$257,171,294	\$257,171,294
15	NET TAXABLE INCOME		\$60,038,474	\$136,863,493	\$142,098,291	\$147,374,965
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$60,038,474	\$136,863,493	\$142,098,291	\$147,374,965
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,396,067	\$7,401,163	\$7,674,067	\$7,949,154
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$56,642,407	\$129,462,330	\$134,424,224	\$139,425,811
21	Federal Income Tax at the Rate of	See Tax Table	\$19,824,843	\$45,311,816	\$47,048,479	\$48,799,035
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$7,749,710	\$7,749,710	\$7,749,710	\$7,749,710
24	Research and Development Tax Credit		\$629,530	\$629,530	\$629,530	\$629,530
25	Fuels Tax Credit		\$42,797	\$42,797	\$42,797	\$42,797
26	Production Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$11,402,806	\$36,889,779	\$38,626,442	\$40,376,998
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$60,038,474	\$136,863,493	\$142,098,291	\$147,374,965
30	Deduct Federal Income Tax at the Rate of	50.000%	\$5,701,403	\$18,444,890	\$19,313,221	\$20,188,499
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$54,337,071	\$118,418,603	\$122,785,070	\$127,186,466
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$3,396,067	\$7,401,163	\$7,674,067	\$7,949,154
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$60,038,474	\$136,863,493	\$142,098,291	\$147,374,965
38	Deduct Federal Income Tax - City Inc. Tax		\$11,402,806	\$36,889,779	\$38,626,442	\$40,376,998
39	Deduct Missouri Income Tax - City Inc. Tax		\$3,396,067	\$7,401,163	\$7,674,067	\$7,949,154
40	City Taxable Income		\$45,239,601	\$92,572,551	\$95,797,782	\$99,048,813
41	Subtract City Income Tax Credits					
42	Test City Credit		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$11,402,806	\$36,889,779	\$38,626,442	\$40,376,998
46	State Income Tax		\$3,396,067	\$7,401,163	\$7,674,067	\$7,949,154
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$14,798,873	\$44,290,942	\$46,300,509	\$48,326,152
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$17,192,098	\$17,192,098	\$17,192,098	\$17,192,098
51	Amortization of Deferred ITC		-\$581,940	-\$581,940	-\$581,940	-\$581,940
52	Amort of Excess Deferred Income Taxes		-\$319,861	-\$319,861	-\$319,861	-\$319,861
53	Amort of Prior Deferred Taxes - tax rate change		\$0	\$0	\$0	\$0
54	Amortization of R&D Credit		\$0	\$0	\$0	\$0
55	Amortization Cost of Removal Slip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
56	TOTAL DEFERRED INCOME TAXES		\$16,644,735	\$16,644,735	\$16,644,735	\$16,644,735
57	TOTAL INCOME TAX		\$31,443,608	\$60,935,677	\$62,945,244	\$64,970,887

Kansas City Power Light Company
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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.28% Return	E 7.40% Return	F 7.63% Return
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Federal Tax Table						
Federal Taxable Income			\$56,642,407	\$129,462,330	\$134,424,224	\$139,425,811
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			\$13,408,176	\$38,895,149	\$40,631,812	\$42,382,367
Total Federal Income Taxes			\$19,824,843	\$45,311,816	\$47,048,479	\$48,799,034

Kansas City Power Light Company
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 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 9.00%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$3,539,564,000	50.09%		4.508%	4.633%	4.759%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.55%	4.29%	0.024%	0.024%	0.024%
4	Long Term Debt	\$3,487,869,000	49.36%	5.56%	2.744%	2.744%	2.744%
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	\$7,066,433,000	100.00%		7.276%	7.401%	7.527%
8	PreTax Cost of Capital				9.444%	9.652%	9.861%

Kansas City Power Light Company
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 Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	E Adjustments				G Load Growth	H Total kWh Sales
			D Other Adjustments	E Normalize for Weather/Rate Switching	F 365- Day Adjustment			
1	NATIVE LOAD							
2	Missouri Retail	8,683,911,818	41,459,485	-112,539,697	-8,112,246	-43,888,765	8,560,830,595	
3	Wholesale	51,300,036	0	-456,000	0	0	50,844,036	
4	Non-Missouri Retail	6,416,031,757	0	-110,882,498	-2,191,207	81,337,469	6,384,295,521	
5	Firm Capacity Customers	511,610,000	0	0	0	0	511,610,000	
6	Company use	0	0	0	0	0	0	
7	TOTAL NATIVE LOAD	15,662,853,611	41,459,485	-223,878,195	-10,303,453	37,448,704	15,507,580,152	
8	LOSSES					5.91%	941,929,891	
9	NET SYSTEM INPUT						<u>16,449,510,043</u>	

Kansas City Power Light Company
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Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Rate Revenue Summary

A Line Number	B Description	C As Billed	E Adjustments					
			D Billing Adjustments	F Large Customer Annualization	G Weather Normalization	H 365 Days Adjustment	I Rate Switcher Adjustment	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$286,578,587	\$12,149	\$0	-\$4,365,082	\$931,840	\$0	
4	Small General Service	\$49,014,155	\$0	\$0	-\$345,951	\$21,966	\$0	
5	Medium General Service	\$103,750,294	\$0	\$0	-\$375,201	-\$77,614	\$0	
6	Large General Service	\$179,565,877	\$31,590	\$0	-\$962,821	-\$257,861	\$4,048,809	
7	Large Power	\$137,727,859	\$416,600	-\$2,902,729	\$148,917	-\$312,491	\$0	
8	Lighting	\$9,714,851	\$0	\$0	\$0	\$0	\$0	
9	MPOWER	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$766,351,623	\$460,339	-\$2,902,729	-\$5,900,138	\$305,840	\$4,048,809	
11	OTHER RATE REVENUE							
12	Unbilled Revenue	-\$3,924,447	\$0	\$0	\$0	\$0	\$0	
13	Adjust to G/L	-\$588,580	\$0	\$0	\$0	\$0	\$0	
14	TOTAL OTHER RATE REVENUE	-\$4,513,027	\$0	\$0	\$0	\$0	\$0	
15	TOTAL MISSOURI RATE REVENUES	\$761,838,596	\$460,339	-\$2,902,729	-\$5,900,138	\$305,840	\$4,048,809	

Kansas City Power Light Company
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Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Growth Adjustment	MPOWER	Unbilled Revenue	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$4,500,954	\$0	\$0	\$1,079,861	\$287,658,448
4	Small General Service	\$654,570	\$0	\$0	\$330,585	\$49,344,740
5	Medium General Service	\$25,630	\$0	\$0	-\$427,185	\$103,323,109
6	Large General Service	-\$5,188,899	\$0	\$0	-\$2,329,182	\$177,236,695
7	Large Power	\$0	\$0	\$0	-\$2,649,703	\$135,078,156
8	Lighting	\$0	\$0	\$0	\$0	\$9,714,851
9	MPOWER	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$7,745	\$0	\$0	-\$3,995,624	\$762,355,999
11	OTHER RATE REVENUE					
12	Unbilled Revenue	\$0	\$0	\$3,924,447	\$3,924,447	\$0
13	Adjust to G/L	\$0	\$0	\$588,580	\$588,580	\$0
14	TOTAL OTHER RATE REVENUE	\$0	\$0	\$4,513,027	\$4,513,027	\$0
15	TOTAL MISSOURI RATE REVENUES	-\$7,745	\$0	\$4,513,027	\$517,403	\$762,355,999

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated thru December 31, 2014 True-up thru May 31, 2015
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$889,957,782
2	Total Missouri Rate Revenue By Rate Schedule	\$762,355,999
3	Missouri Retail kWh Sales	8,560,830,595
4	Average Rate (Cents per kWh)	8.905
5	Annualized Customer Number	276,045
6	Profit (Return on Equity)	\$120,159,174
7	Interest Expense	\$70,800,252
8	Annualized Payroll	\$94,862,137
9	Utility Employees	2,932
10	Depreciation	\$116,260,450
11	Net Investment Plant	\$3,097,887,968
12	Pensions	\$29,735,951