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Issue: Payroll; Bad Debts; Rate Case
Expense; General Plant Reserve
Witness: John P. Weisensee
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2012-0174
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2012-0174

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
September 2012**

KCP&L Exhibit No. 50
Date 10-29-12 Reporter KF
File No. ER-2012-0174

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2012-0174

1 **Q: Please state your name and business address.**

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,
3 Missouri 64105.

4 **Q: Are you the same John P. Weisensee who pre-filed Direct Testimony in this matter?**

5 A: Yes, I am.

6 **Q: What is the purpose of your Rebuttal Testimony?**

7 A: The purpose of my testimony is to rebut certain Missouri Public Service Commission
8 (“MPSC” or the “Commission”) Staff (“Staff”) witnesses and Midwest Industrial Energy
9 Consumers/Midwest Energy Consumers Group (“MIEC/MECG”) witness Greg R. Meyer
10 on the following issues:

- 11 ➤ Payroll;
- 12 ➤ Bad Debts;
- 13 ➤ Rate Case Expense; and
- 14 ➤ General Plant Reserve.

15 Additionally, I will discuss certain clarifications necessary to Staff’s Revenue
16 Requirement/Cost of Service report (“Staff Report”) and MIEC/MECG witness James
17 Dauphinais’s Direct Testimony, and address Staff’s revised Accounting Schedules.

1 **Q: Is there a central theme throughout your Rebuttal Testimony?**

2 A: Yes. A recurring point I will make is that, in most instances, the most currently available
3 costs should be used in determining annualizations/normalizations, in contrast to using
4 prior period information. Costs included in the revenue requirement should represent
5 costs expected to be incurred when rates in this case go into effect, to minimize
6 regulatory lag. That is precisely why a test year is used in setting rates.

7 **Q: Please expand on regulatory lag.**

8 A: Historically, increases in a company's rate base and expenses were at least partially offset
9 by increased revenues in periods between rate cases. If a company set rates at a certain
10 level it was expected that the company would be able to manage the increase in costs
11 between rate cases with growth in revenues in order to recover through rates at an
12 appropriate level to ensure an adequate return. Given the current economic situation and
13 the flat and even declining revenue growth rate, there is very little room to cover
14 increases in costs. As a result, Kansas City Power & Light Company ("KCP&L" or the
15 "Company") has been and is expected in at least the short term to incur negative
16 regulatory lag. Company witness Darrin R. Ives discusses regulatory lag in his Rebuttal
17 Testimony.

18 **Q: Are there exceptions to this general rule?**

19 A: Yes, an exception to this rule could occur when costs are volatile from year-to-year, with
20 no discernable trend. In that case, such as Staff's proposed maintenance adjustments in
21 this case, a multi-year average may be appropriate.

1 **PAYROLL**

2 **Q: Please discuss the Payroll issue.**

3 A: The Company, Staff and Mr. Meyer each proposed a different method to annualize
4 KCP&L, non-Wolf Creek overtime in this case. KCP&L proposed a 2.75-year average,
5 January 2009-September 2011 (end of test year in this case), indexing prior years to 2011
6 dollars and removing the 2011 Missouri River flooding (“Flood”) impact. The Company
7 will update this to a three-year average (2009-2011) during the True-Up. Staff proposed
8 a four-year average, 2008-2011, with a Flood adjustment but no indexing. Mr. Meyer
9 proposed using the twelve months ended May 31, 2012, with no adjustments.

10 **Q: You stated earlier in your testimony that, in general, annualizations/normalizations**
11 **should be based on current information. If that is the case, shouldn't Mr. Meyer's**
12 **proposal be accepted in this case?**

13 A: Two factors should always be considered: (1) Is there significant volatility in the
14 historical numbers, (which would support multi-year averaging) and (2) Is there a
15 discernable trend (which would support using current information)? As can be seen from
16 the following table, overtime varies from year-to-year, with no discernible trend
17 (amounts are total KCP&L excluding Wolf Creek, not Missouri jurisdictional):

2007	\$18,819,425
2008	\$22,309,539
2009	\$20,039,462
2010	\$22,406,175
2011 (12 months ended 9/30), excl. Flood	\$21,072,849

18 Therefore, some type of multi-year averaging should be utilized in this case.

1 **Q: Why do you believe a 2.75-year average (three-year average at True-Up) would be**
2 **more appropriate than the four-year average recommended by Staff?**

3 A: The Company's proposal is a nice "middle ground" between that of the Staff and Mr.
4 Meyer. It allows for a degree of multi-year averaging, to minimize the volatility, but still
5 reflect more current costs than proposed by Staff.

6 **Q: If Staff's proposal is accepted by this Commission, should the years prior to 2011 be**
7 **indexed for salary and wage escalation, and if so at what escalation rate?**

8 A: Yes, any multi-year averaging should entail indexing; otherwise, the average is not an
9 "apples-to-apples" comparison. The objective is to arrive at a normalized amount that
10 can be used during the period rates are in effect from the rate case. Using overtime
11 dollars in the averaging that are several years old distorts the results. KCP&L proposed
12 that a 3% escalation factor be used, representing the approximate union increase in recent
13 years. Overtime predominantly consists of union costs, not management.

14 **Q: Please discuss the Flood impact.**

15 A: The Company incurred significant overtime during the Flood (about \$432,000 total
16 KCP&L). Inclusion of Flood overtime dollars in one year of a multi-year averaging
17 renders the resulting average misleading.

18 **Q: Please quantify the impact of the overtime issue.**

19 A: The approximate impact of Staff's proposal is \$0.4 million. Mr. Meyer's proposal is
20 approximately \$0.4 million. These impacts are Missouri jurisdictional.

BAD DEBTS

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Q: Please discuss the Bad Debt issue.

A: There are two bad debt issues: (1) determining the proper bad debt write-off factor to apply to weather normalized revenue; and (2) deciding whether bad debt write-offs to be incurred as a result of the rate increase ordered by the Commission in this rate case should be factored into the revenue requirement calculation.

Q: Please discuss the bad debt write-off factor issue.

A: The Company, Staff and Mr. Meyer all annualize/normalize bad debt expense by applying an average bad debt write-off factor to weather normalized retail revenue. The Company and Staff's positions on determining the appropriate bad debt write-off factor are consistent. Both parties divided actual net bad debt write-offs for the twelve month period ending March 31, 2012 by revenues for the twelve month period ending September 2011. The six-month lag in time periods for the numerator and denominator is explained in both my Direct Testimony and Staff's Report. In addition, this has been the methodology used in prior rate cases in determining bad debt expense amounts. Both parties will update the factors in True-Up. Mr. Meyer, on the other hand, proposes a four-year average bad debt write-off factor, 2007-2010, which the Company opposes.

Q: Why do you disagree with Mr. Meyer's proposal?

A: Mr. Meyer's proposal does not include recent experience. As his own table reflects on page 13 of his Direct Testimony, bad debt write-offs are definitely increasing. His table does not include 2011 activity, which is even more convincing that his proposal is inappropriate. The bad debt write-off factor for the Missouri jurisdiction for the twelve-

1 month period ended March 31, 2012 was 0.9156%. If Mr. Meyer insists on a multi-year
2 average he should at least use some current periods in his averaging.

3 **Q: Would KCP&L accept multi-year averaging of the bad debt write-off factor if**
4 **current periods were included in the calculation?**

5 A: No, for the reason emphasized throughout this Rebuttal Testimony. There is a definite
6 discernable upward trend in bad debt write-offs; therefore, the most current information
7 should be utilized in setting rates in this case, the method recommended by both the
8 Company and Staff.

9 **Q: Please quantify the impact of the bad debt write-off factor issue.**

10 A: Mr. Meyer's proposal would result in a reduction in the Company's revenue requirement
11 of \$1.8 million.

12 **Q: Please discuss the issue related to a bad debt factor being applied to the rate**
13 **increase in this case.**

14 A: This is an issue that has been discussed in several recent KCP&L rate cases, and which
15 was decided by this Commission in the Company's favor in Case No. ER-2006-0314
16 ("2006 Case"). KCP&L again proposes that the bad debt expense built into rates in this
17 case include bad debts related to the revenue increase in this case. Mr. Meyer opposes
18 this inclusion. Staff was silent on this issue in its Direct Testimony, although Staff has
19 opposed the Company's position in prior rate cases.

20 **Q: Why does KCP&L believe such an adjustment is necessary?**

21 A: It is logical and intuitive that increased revenue will result in increased bad debt write-
22 offs, assuming all other factors remain constant. Mr. Meyer's own chart on page 13 of
23 his Direct Testimony shows that the bad debt factor remains relatively constant, although

1 increasing in recent years as discussed above. Why would it make sense to believe that a
2 \$100 million rate increase (for illustrative purposes only) would not result in increased
3 bad debt write-offs related to that increase, assuming all other factors remain constant?

4 **Q: Are you stating that total bad debt write-offs will definitely increase in 2013 once the**
5 **rate increase approved by this Commission goes into effect?**

6 A: No, I can't state that. The economy could improve dramatically, resulting in overall bad
7 debt write-offs not increasing, but no one can predict those events. That is why I
8 emphasize the phrase "assuming all other factors remain constant." To decide this issue
9 the Commission must decide whether it makes sense that bad debt write-offs will
10 increase related solely to this rate increase.

11 **Q: Can you link this argument to a typical customer bill?**

12 A: Yes. Let us assume a customer currently has an average monthly bill of \$100 and that
13 the customer is in arrears. Assume for illustrative and simplicity purposes that rates
14 increase 10%, resulting in this customer's bill now being \$110. If that customer has been
15 delinquent in paying his/her monthly \$100 bills he/she will more than likely be
16 delinquent paying a \$110 bill; therefore, bad debt write-offs increase.

17 **Q: Please discuss the MPSC's handling of this same issue in the 2006 Case.**

18 A: In that case the Commission ruled in the Company's favor on this identical issue, styled
19 by the Commission as followed:

20 Should the bad debt percentage be applied to reflect the total revenues,
21 including any rate increase in Missouri jurisdictional retail revenues
22 awarded in this proceeding?

23 Report and Order, p. 62, Case No. ER-2006-0314 (Dec. 21, 2006).

24 **Q: Please state the Commission's decision in that case.**

25 A: As stated on page 63 of the 2006 Case Report and Order:

1 The Commission finds that the competent and substantial evidence
2 supports KCPL's position, and finds this issue in favor of KCPL. The
3 Commission understands Staff's argument that there is not a perfect
4 positive correlation between retail sales and the percentage of bad debts.
5 While it's possible that KCPL's bad debt expense could decrease, the
6 Commission finds it more probable, and therefore just and reasonable, that
7 an increase in the amount of revenue that KCPL is allowed to collect from
8 its Missouri retail ratepayers will result in a corresponding increase in bad
9 debt expense.

10 **Q: Please quantify the impact of the rate increase issue.**

11 A: The impact is of course dependent on the rate increase granted in this case; therefore,
12 quantification of this issue cannot be made at this time. The impact is also dependent on
13 the bad debt write-off factor, another issue in this case, as discussed earlier in this
14 testimony. However, and for illustrative purposes only, assuming a 1% bad debt write-
15 off factor, the impact on a \$100 million rate increase would be \$1 million.

16 **RATE CASE EXPENSE**

17 **Q: Please discuss the rate case expense issue.**

18 A: There are three rate case expense issues: (1) the prudence and recoverability of costs
19 incurred relating to Case No. ER-2010-0355 ("2010 Case") which were incurred after the
20 True-Up date in that case, to be addressed in the Rebuttal Testimony of Company witness
21 Tim R. Rush; (2) the method of recovery of rate case expense (defer and amortize or
22 expense normalization); and (3) if normalized, the level at which rate case expense
23 should be set in this rate case.

24 **Q: Is Staff's proposal to change from a defer and amortize method of recovering rate
25 case expense to a normalization method supported by the Company?**

26 A: No. As stated by Mr. Majors in the Staff Report, the defer and amortize method ensures
27 that the exact amount of rate case expense is recovered in rates. There is no estimation
28 involved. Ratepayers neither over nor under- pay for the costs incurred.

1 **Q: Do you agree with the statement made in the Staff Report that this assurance of**
2 **recovering all costs expended reduces the incentive for the Company to control**
3 **costs?**

4 A: No, the Company takes exception to that view. As a company we strive to balance cost
5 control measures with providing the best level of service possible. Rate case expense is a
6 normal part of doing business within a regulated system. Attached as Schedule JPW-8 is
7 a flowchart which depicts the process the Company utilizes to manage rate case expense.
8 This process helps ensure the monitoring and control of those costs.

9 **Q: Assuming the defer and amortize method will no longer be used, what concerns do**
10 **you have with the normalized level of expense in this rate case proposed by the Staff**
11 **in its Direct case?**

12 A: As I mentioned in the beginning of this testimony, the most currently available costs
13 should generally be utilized in determining annualizations/normalizations, in contrast to
14 using multi-year averages with prior period dollars. In this instance, Staff chose to use a
15 multi-case average of the rate case expenses incurred for the 2006 Case, Case No. ER-
16 2007-0291 and Case No. ER-2009-0089 ("2009 Case"). The cost of the 2010 Case was
17 excluded in this averaging due to the level of costs associated with that case, attributable
18 primarily to issues surrounding the Iatan 2 project. The Company is in agreement with
19 exclusion of the 2010 Case costs from the multi-year average. However, instead of using
20 costs that will be up to seven years old by the time rates go into effect in the current rate
21 case, the Company proposes two-year averaging based on the 2009 Case costs and the
22 projected current case costs. These amounts are much more recent costs and are of
23 almost identical size.

1 **Q: Was the 2009 Case a fully-litigated case?**

2 A: No, it was a settled case. Therefore, the costs incurred in that case were significantly
3 lower than would be expected in a fully-litigated, absent hearings, briefs, etc., resulting in
4 a conservative Company normalization.

5 **Q: How did KCP&L develop the estimate of current case costs?**

6 A: The Company discussed the service needs internally and with outside providers, received
7 Statements of Work from those providers, filled out sole source documentation
8 supporting the use of the providers chosen, and built an expected level of costs for the
9 current case.

10 **Q: Did KCP&L anticipate a fully-litigated current case?**

11 A: Yes.

12 **Q: What level would the Company propose to include for rate case expense for the
13 current case?**

14 A: KCP&L recommends the inclusion of rate case expense at the following level: 2009
15 Case costs plus current case projected costs divided by two ($\$2,171,609 + \$2,073,181 =$
16 $\$4,244,790 \div 2 = \$2,122,395$, or \$2.1 million).

17 **GENERAL PLANT RESERVE**

18 **Q: Please discuss the General Plant Reserve issue.**

19 A: There are several General Plant Reserve issues in this case. Company witnesses John J.
20 Spanos and Darrin R. Ives discuss the General Plant amortization issue and alleged
21 merger detriment issue in their respective rebuttal testimonies. I will address Staff's
22 concern regarding an alleged failure of the Company to comply with provisions of a
23 stipulation and agreement in the 2010 Case. In the 2010 Case, the Company and Staff

1 entered into a depreciation stipulation and agreement , Non Unanimous Stipulation and
2 Agreement Regarding Depreciation and Accumulated Additional Amortizations (“2010
3 Depreciation S&A”), approved by the Commission on April 12, 2011. Staff contends in
4 its Direct Testimony in this rate case that the Company did not comply with two
5 provisions of the 2010 Depreciation S&A. KCP&L believes it did comply in all respects.

6 **Q: What is the first section of the 2010 Depreciation S&A that Staff contends the**
7 **Company failed to comply?**

8 A: The pertinent provision is contained on page 8, Section 10, which states, in part:

9 KCPL and GMO shall complete a thorough study regarding retirement of
10 property from the General plant accounts due to KCPL’s operation of
11 Aquila in conjunction with Great Plains Energy’s acquisition of Aquila.
12 KCPL shall complete a similar study regarding KCPL’s recent corporate
13 office relocations. These studies must include accounts where (1)
14 depreciation was halted or (2) unauthorized rates were used and (3) the
15 retirements from the acquisition or relocations that occurred as addressed
16 in Staff witness Rosella Schad’s surrebuttal testimony in GMO Case No.
17 ER-2009-0090. KCPL and GMO shall discuss the scope and the approach
18 of the review for the studies with Staff prior to conducting the studies. The
19 studies shall be completed and submitted to Staff, the Office of the Public
20 Counsel, and the Industrials by the end of July 2011.

21 **Q: What is your understanding as to the purpose of Section 10?**

22 A: As reflected in the above stipulation language, the purpose of this section was to provide
23 Staff detailed information as to asset retirements resulting from both Great Plains
24 Energy’s merger with Aquila (later renamed KCP&L Greater Missouri Operations
25 Company (“GMO”)) and KCP&L’s move to its current headquarters building.

26 **Q: Did KCP&L comply with this section of the 2010 Depreciation S&A?**

27 A: Yes, in all respects.

1 **Q: Why does Staff believe KCP&L did not comply?**

2 A: Staff witness Arthur Rice, the sponsor of the pertinent section of the Staff Report, states
3 in Appendix 3 to the Staff Report, Schedule AWR-1 that KCP&L did not submit the
4 required study results.

5 **Q: How did KCP&L comply with Section 10?**

6 A: The Company not only complied with this particular section, but in all sections went
7 above and beyond what would have been expected of it, as demonstrated by this
8 chronology of events subsequent to the Commission's approval of the 2010 Depreciation
9 S&A. Section 10 compliance is indicated in bold:

10 4-15-2011 Company email to Art Rice and Cary Featherstone, together with
11 attachments, meeting the requirements of Sections 5b. and 5c. of the 2010
12 Depreciation S&A. File size was too large and the attachment had to be
13 broken up and re-sent over the course of two work days, April 15 and 18.
14 **In this email Company requested a time for a meeting with Staff to**
15 **discuss the scope and approach for the Section 10 requirement due 7-**
16 **31-2011.**

17 6-13-2011 **Various Company representatives met with Mr. Rice, Mr.**
18 **Featherstone and Keith Majors to discuss the scope and approach for**
19 **the Section 10 requirement. As part of this discussion the Company**
20 **addressed sixteen (16) Staff questions submitted in advance of the**
21 **meeting.**

22 6-29-2011 Conference call with various Company representatives, Company
23 depreciation consultant John Spanos, Mr. Rice and Mr. Guy Gilbert of the
24 Staff to discuss the methodology for determining book reserve balances
25 and resulting unrecovered reserve amounts. Discussed why the
26 components that make up the unrecovered reserve amount can be
27 determined in total only.

28 7-28-2011 **Email from KCP&L to Mr. Rice and Mr. Featherstone and other**
29 **parties to the 2010 Case, together with attachments, meeting the**
30 **requirements of Section 10 of the 2010 Depreciation S&A (see**
31 **Schedule JPW-11).**

1 • Spreadsheets were provided and discussed with Staff that proved the account
2 119300 balance was related to Missouri assets only.

3 As can be seen from this chronology, KCP&L not only complied with the provisions of
4 Section 10 of the 2010 Depreciation S&A, but addressed many other related issues over
5 the course of over one year.

6 **Q: Did Staff at any time indicate that it believed the Company was not in compliance**
7 **with the 2010 Depreciation S&A?**

8 A: Not that I can recall. If Staff would have felt it needed additional or different information
9 they should have requested such of the Company. Staff's comments in the Staff Report
10 on this issue, particularly the threat to file a complaint, came as a complete surprise to
11 KCP&L.

12 **Q: Did Staff at any point indicate that the information provided to comply with Section**
13 **10 was not a "study" as contemplated by Section 10?**

14 A: Staff never stated that the information provided was not a "study." However, Staff did
15 inquire as to whether Mr. Spanos, Company witness in the 2010 Case, could update his
16 calculation of the unrecovered reserve balance that he had prepared in the 2010 Case
17 from December 2008 to a more current date. KCP&L informed Staff that this could be
18 done but would of course cost money to prepare (see Schedule JPW-11, Page 7 of 113).
19 Staff informed the Company that they did not feel the effort was worth the cost at that
20 time. At a later point a cost estimate was provided (see 10-15-2011 entry above).

1 **Q: Now that the Company is aware that Staff believes KCP&L did not provide the**
2 **requested information in Section 10 is the Company willing to discuss this item**
3 **further with Staff?**

4 A: Yes, KCP&L is always willing to talk. Staff should let KCP&L know exactly what is
5 needed, provide a reasonable due date, and the Company will comply if at all possible.
6 In the meantime, KCP&L requests of the Commission that it not pursue any activity
7 related to a possible complaint involving the 2010 Depreciation S&A.

8 **Q: How do you suppose Staff was able to complete its work and issue recommendations**
9 **on this matter in its Staff Report if it did not receive the information required by**
10 **Section 10?**

11 A: I don't know how Staff arrived at its conclusions; however, I would think the Section 10
12 information would have been necessary. Therefore, I would have to conclude that the
13 information the Company provided Staff to meet this requirement was more than
14 adequate for Staff to come to their conclusions stated in the Staff Report.

15 **Q: You mention in the Chronology above that a proposal was sent to Staff to resolve**
16 **General Plan under-recovery issues on March 2, 2012, six months ago. What was**
17 **Staff's response?**

18 A: KCP&L has not received a response.

19 **Q: What is the second section of the 2010 Depreciation S&A that Staff contends the**
20 **Company failed to comply?**

21 A: Section 5d states

22 If KCPL or GMO seek to continue use of the Amortization Method as
23 specified in this Agreement in the next rate case, they must submit
24 testimony in that rate case showing why the Amortization Method should
25 be continued.

1 Staff contends KCP&L has not presented any such testimony.

2 **Q: Has KCP&L complied?**

3 A: As demonstrated above, KCP&L and the Staff have worked extensively over the last year
4 and a half on various issues addressed in the 2010 Depreciation Stipulation S&A. During
5 that time the Company had no reason to believe Staff would not support continued use of
6 the Amortization Method, making the practice permanent in this rate case. As a result,
7 the Company did not present direct testimony on this issue. Mr. Spanos provides this
8 support in his Rebuttal Testimony.

9 **CLARIFICATIONS**

10 **Q: What is the purpose of this section of your Rebuttal Testimony?**

11 A: The Company believes that comments made in the Staff Report regarding the credit/debit
12 card program, Prepayments and the True-Up process require clarification. Additionally,
13 clarification is required on the Transmission revenue comments made by Mr. Dauphinais
14 in his Direct Testimony.

15 **Q: Please discuss the credit/debit card program.**

16 A: Staff witness Karen Lyons indicates on pages 142-143 of the Staff Report that Staff has
17 annualized this expense in its Direct case by utilizing participation levels and transaction
18 costs in effect at September 30, 2011, and will update this annualization in the True-Up
19 based on participation levels and transaction costs in effect at August 31, 2012. KCP&L
20 would like to point out that Staff did not make the annualization adjustment in its Direct
21 case, apparently deciding not to do so at the last minute as Staff awaited a data request
22 response. The Company, consistent with Staff, intends to update the annualization at the

1 True-Up based on August 31, 2012 participation levels and transaction costs in effect at
2 that time.

3 **Q: Please discuss the Prepayment item.**

4 A: On page 70 of the Staff Report Ms. Gaskins states that KCP&L has included gross
5 receipts taxes in Prepayments. That is not correct.

6 **Q: Please discuss the True-Up process.**

7 A: The Staff Report indicated in many sections that its adjustments would be revised as part
8 of the True-Up process in this case. However, in other sections, where the Company
9 would expect a True-Up, no such indication was made. KCP&L believes it would be
10 helpful to document exactly which adjustments will be revised at True-Up. Attached as
11 Schedule JPW-9 is the Company's understanding of the True-Up adjustments.

12 **Q: Please discuss Transmission revenues.**

13 A: Mr. Dauphinais proposes that the Company, and presumably the Staff, annualize
14 transmission revenue in the True-Up, to be consistent with the True-Up annualization of
15 transmission expense, discussed by Company witness John R. Carlson in his Rebuttal
16 Testimony, and the update of transmission rate base. KCP&L agrees that such an
17 annualization would be appropriate and intends to do so in the True-Up.

18 **STAFF'S REVISED ACCOUNTING SCHEDULES**

19 **Q: In your review of Staff's Accounting Schedules did you become aware of any errors
20 that need to be corrected?**

21 A: Both KCP&L and Staff discovered certain areas where corrections are needed. Staff has
22 corrected these items and prepared revised Staff Accounting Schedules. The Company

1 requested a copy of these schedules through a data request (No. 484). Attached to this
2 testimony as Schedule JPW-10 is a copy of those schedules.

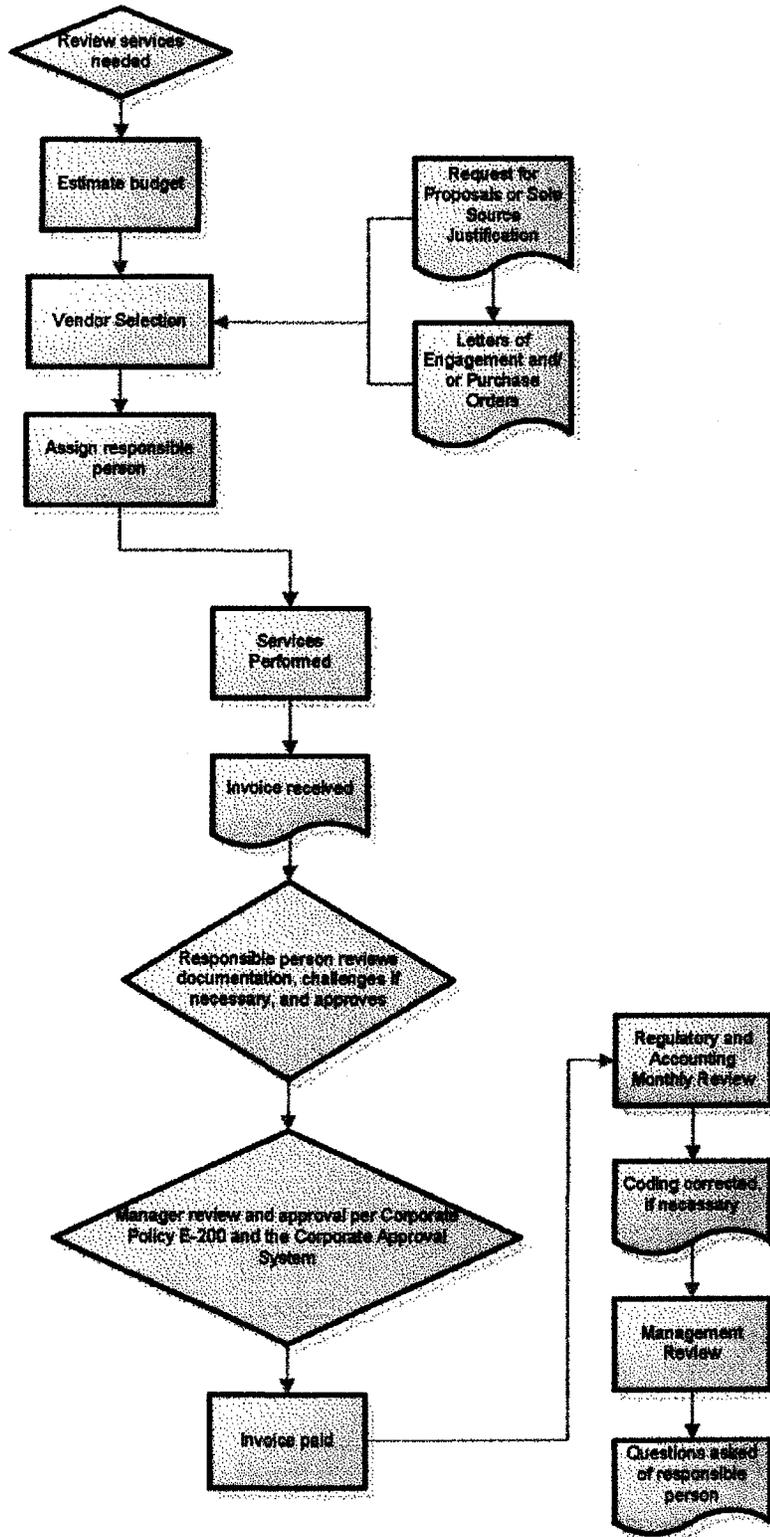
3 **Q: Do these schedules reflect all necessary Staff corrections of which you are aware at**
4 **this time?**

5 A: Yes.

6 **Q: Does that conclude your testimony?**

7 A: Yes, it does.

Kansas City Power & Light Company Rate Case Expense Controls



Kansas City Power & Light Company
ER-2012-0174
True-Up Adjustments

Cost of Capital

Rate Base

Plant and Reserve for depreciation
Cash working capital
Fuel and nuclear inventories
Regulatory assets and liabilities
Accumulated deferred income taxes

Revenues

All revenues except Accounts 451 and 454

Expenses

Bad debts
Fuel & purchased power
ERPP
Transmission expense (Account 565) and fees
Iatan O&M (but not the tracker)
Payroll and payroll-related costs
Other Benefits
Pension, including tracker amortization
OPEB, including tracker amortization
Insurance
Credit/debit cards
Rate case expense
DSM amortization
RES/Solar
Depreciation and amortization
Income taxes

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

Line Number	A Description	B 7.14% Return	C 7.40% Return	D 7.66% Return
1	Net Orig Cost Rate Base	\$2,053,330,782	\$2,053,330,782	\$2,053,330,782
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$146,669,418	\$151,987,544	\$157,305,671
4	Net Income Available	\$140,569,236	\$140,569,236	\$140,569,236
5	Additional Net Income Required	\$6,100,182	\$11,418,308	\$16,736,435
6	Income Tax Requirement			
7	Required Current Income Tax	\$28,691,523	\$32,005,125	\$35,318,727
8	Current Income Tax Available	\$24,890,639	\$24,890,639	\$24,890,639
9	Additional Current Tax Required	\$3,800,884	\$7,114,486	\$10,428,088
10	Revenue Requirement	\$9,901,066	\$18,532,794	\$27,164,523
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$9,901,066	\$18,532,794	\$27,164,523

Kansas City Power Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,170,481,301
2	Less Accumulated Depreciation Reserve		\$1,774,606,429
3	Net Plant In Service		<u>\$2,395,874,872</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,144,914
6	Prepaid Pension Asset EO-2005-0329		\$18,448,218
7	FAS 106 OPEB Tracker		-\$508,595
8	Reg Asset Excess Act FAS 87 vs Rate		\$12,043,633
9	Prepayments		\$5,706,521
10	Materials & Supplies		\$53,441,721
11	Fuel Inventory-Oil		\$4,757,720
12	Fuel Inventory-Coal		\$28,129,708
13	Fuel Inventory-Lime/Limestone		\$196,370
14	Fuel Inventory-Ammonia		\$96,861
15	Fuel Inventory-Nuclear		\$36,175,028
16	Powder Activated Carbon (PAC)		\$92,555
17	Vintage 1 DSM-Case No ER-2005-0329		\$1,138,416
18	Vintage 2 DSM-Case No ER-2007-0291		\$2,579,595
19	Vintage 3-DSM-Case No ER-2009-0089		\$4,972,881
20	Vintage 4 DSM-Case No ER-2010-0355		\$19,200,656
21	Vintage 5 DSM-Case No ER-2012-0174		\$10,123,978
22	latan 1 and Common Regulatory Asset "Vintage 1"		\$11,136,099
23	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,745,634
24	latan Unit 2 Regulatory Asset "Vintage 1"		\$16,715,078
25	latan Unit 2 Regulatory Asset "Vintage 2"		<u>\$11,619,121</u>
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$202,666,284</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.0000%	\$1,321,339
29	State Tax Offset	5.0000%	\$278,918
30	City Tax Offset	5.0000%	\$0
31	Interest Expense Offset	16.2110%	\$9,889,433
32	Customer Deposits		\$4,150,270
33	Customer Advances for Construction		\$158,781
34	Deferred Income Taxes-Depreciation		\$483,173,776
35	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$2,688
36	Other Regulatory Liability (SO2 Emission Allowances)		\$46,235,169
37	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
38	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0

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Kansas City Power Light Company
Case No. ER-2012-0174
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
39	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6		\$0
40	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
41	TOTAL SUBTRACT FROM NET PLANT		<u>\$545,210,374</u>
42	Total Rate Base		<u>\$2,067,393,374</u>

Kansas City Power Light Company
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Plant In Service

Line Number	Account Number	Plant Account Description	Plant	Asset Number	Adjustments	Plant	Account	Account	Account
1		INTANGIBLE PLANT							
2	301.000	Organization		P-2	\$0	\$72,186	53.4300%	\$0	\$38,569
3	302.000	Franchises and Consents		P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)		P-4	\$0	\$2,036,014	52.5300%	\$0	\$1,069,518
5	303.020	Misc Intangible Pkt - 5yr Software		P-5	\$0	\$88,024,568	53.3345%	\$0	\$46,947,463
6	303.030	Misc Intangible Pkt - 10 yr Software		P-6	\$0	\$62,595,679	54.5119%	\$0	\$34,122,094
7	303.050	Misc Intang Pkt - WC 5yr Software		P-7	\$0	\$21,550,466	52.5300%	\$0	\$11,320,460
8	303.070	Misc Intg Pkt-Srct (Like 312)		P-8	\$0	\$34,980	52.5300%	\$0	\$18,375
9	303.080	Misc Intangible Trans Line (Like 355)		P-9	\$0	\$5,839,200	52.5300%	\$0	\$3,067,332
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge		P-10	\$0	\$3,760,051	52.5300%	\$0	\$1,975,155
11		TOTAL PLANT INTANGIBLE			\$0	\$183,936,081		\$0	\$98,581,903
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights		P-15	\$0	\$807,281	52.5300%	\$0	\$424,065
16	311.000	Structures & Improvements		P-16	\$0	\$27,099,047	52.5300%	\$0	\$14,235,129
17	311.020	Structures - H 5 Rebuild		P-17	\$0	\$8,923,285	52.5300%	\$0	\$4,687,402
18	312.000	Boiler Plant Equipment		P-18	\$0	\$73,276,565	52.5300%	\$0	\$38,492,180
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn		P-19	\$0	\$9,973,895	52.5300%	\$0	\$5,239,287
20	312.030	Boiler Plant - H5 Rebuild		P-20	\$0	\$222,156,520	52.5300%	\$0	\$116,698,820
21	314.000	Turbogenerator Units		P-21	\$0	\$77,003,771	52.5300%	\$0	\$40,450,081
22	315.000	Accessory Electric Equipment		P-22	\$0	\$12,019,163	52.5300%	\$0	\$6,313,666
23	315.010	Accessory Equip - H5 Rebuild		P-23	\$0	\$39,396,975	52.5300%	\$0	\$20,695,231
24	316.000	Misc. Power Plant Equipment		P-24	\$0	\$8,476,620	52.5300%	\$0	\$4,452,768
25	316.010	Misc. Equip - Hawthorn 5 Rebuild		P-25	\$0	\$2,305,286	52.5300%	\$0	\$1,210,967
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5			\$0	\$481,438,408		\$0	\$252,899,596
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric		P-28	\$0	\$3,691,922	52.5300%	\$0	\$1,939,367
29	311.000	Steam Production-Structures & Improvement		P-29	\$0	\$24,225,545	52.5300%	\$0	\$12,725,679
30	312.000	Steam Production-Boiler Plant Equip - Electric		P-30	\$0	\$394,649,947	52.5300%	\$0	\$207,309,617
31	312.050	Stm Pr-Boiler Pkt Equip-Iatan 1-MO Juris Disallowance		P-31	\$0	-\$16,365	100.0000%	\$0	-\$16,365
32	312.010	Steam Production-Boiler-Unit Train-Elect		P-32	\$0	\$1,770,320	52.5300%	\$0	\$929,949
33	314.000	Steam Production-Turbogenerators - Electric		P-33	\$0	\$54,143,522	52.5300%	\$0	\$28,441,592
34	315.000	Steam Production-Accessory Equipment - Electric		P-34	\$0	\$48,277,438	52.5300%	\$0	\$25,360,138
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance		P-35	\$0	-\$622,572	100.0000%	\$0	-\$622,572
36	316.000	Steam Production-Misc Plant Equipment - Electric		P-36	\$0	\$7,807,373	52.5300%	\$0	\$4,101,213
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance		P-37	\$0	-\$11	100.0000%	\$0	-\$11
38		TOTAL PRODUCTION-STM-IATAN I			\$0	\$533,927,119		\$0	\$280,168,607
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric		P-40	\$0	\$67,380,896	52.5300%	\$0	\$35,384,574
41	312.000	Steam Production-Turbogenerators-Electric		P-41	\$0	\$191,809,555	52.5300%	\$0	\$100,757,559
42	314.000	Steam Production-Boiler Plant Equip-Electric		P-42	\$0	\$4,080,103	52.5300%	\$0	\$2,143,278
43	315.000	Steam Production-Accessory Equip-Electric		P-43	\$0	\$7,433,542	52.5300%	\$0	\$3,904,840
44	316.000	Steam Production-Misc Power Plant Equip-Electric		P-44	\$0	\$782,172	52.5300%	\$0	\$410,875
45		TOTAL PRODUCTION-IATAN COMMON			\$0	\$271,466,068		\$0	\$142,601,126
46		PRODUCTION- IATAN 2							

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Kansas City Power Light Company
Case No. ER-2012-0174
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Plant In Service

Line Number	Account # (Comp/IS)	Description	Total Plant	ADW# Number	ADW# Description	Cost	Accumulated Depreciation	Percentage	Book Value	Net Book Value
47	303.020	Misc. Intangible	\$0	P-47		\$0	\$0	52.5300%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	P-48		\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$633,186	P-49		\$633,186	\$0	52.5300%	\$0	\$332,613
50	311.040	Steam Production Structures-Electric	\$101,736,118	P-50		\$101,736,118	\$0	52.5300%	\$0	\$53,441,963
51	311.060	Structures Iatan 2 Mo Juris	-\$720,112	P-51		\$0	-\$720,112	100.0000%	\$0	-\$720,112
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-52		\$0	\$0	100.0000%	\$0	\$0
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$746,137,423	P-53		\$746,137,423	\$0	52.5300%	\$0	\$391,945,988
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,687	P-54		\$0	-\$5,175,687	100.0000%	\$0	-\$5,175,687
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-55		\$0	\$0	100.0000%	\$0	\$0
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$105,599,218	P-56		\$105,599,218	\$0	52.5300%	\$0	\$55,471,269
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-57		\$0	-\$715,476	100.0000%	\$0	-\$715,476
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	P-58		\$0	\$0	100.0000%	\$0	\$0
59	315.040	Steam Production-Accessory Equip-Iatan 2	\$35,010,075	P-59		\$35,010,075	\$0	52.5300%	\$0	\$18,390,782
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	P-60		\$0	-\$239,102	100.0000%	\$0	-\$239,102
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	P-61		\$0	\$0	100.0000%	\$0	\$0
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$4,336,823	P-62		\$4,336,823	\$0	52.5300%	\$0	\$2,278,133
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-63		\$0	-\$26,736	100.0000%	\$0	-\$26,736
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-64		\$0	\$0	100.0000%	\$0	\$0
65		TOTAL PRODUCTION- IATAN 2	\$986,575,730			\$0	\$986,575,730		\$0	\$514,983,665
66		LACYGNE COMMON PLANT								
67	310.000	Steam Production- Land- LaCygne-Common	\$767,850	P-67		\$767,850	\$0	52.5300%	\$0	\$403,352
68	311.000	Steam Production- Structures- LaCygne-Common	\$5,583,840	P-68		\$5,583,840	\$0	52.5300%	\$0	\$2,933,191
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$6,513,999	P-69		\$6,513,999	\$0	52.5300%	\$0	\$3,421,804
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$456,630	P-70		\$456,630	\$0	52.5300%	\$0	\$239,868
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$56,844	P-71		\$56,844	\$0	52.5300%	\$0	\$29,860
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$5,074,151	P-72		\$5,074,151	\$0	52.5300%	\$0	\$2,665,452
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$14,320	P-73		\$14,320	\$0	52.5300%	\$0	\$7,522
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$5,119,597	P-74		\$5,119,597	\$0	52.5300%	\$0	\$2,689,324
75		TOTAL LACYGNE COMMON PLANT	\$23,587,231			\$0	\$23,587,231		\$0	\$12,390,373
76		PRODUCTION-STEAM-LACYGNE 1								
77	310.000	Land-LaCygne 1	\$1,937,712	P-77		\$1,937,712	\$0	52.5300%	\$0	\$1,017,880
78	311.000	Structures-LaCygne 1	\$18,730,614	P-78		\$18,730,614	\$0	52.5300%	\$0	\$9,839,192
79	312.000	Boiler Plant Equip-LaCygne 1	\$175,500,705	P-79		\$175,500,705	\$0	52.5300%	\$0	\$92,190,520
80	312.020	Boiler AQC Equip-LaCygne 1	\$34,320,998	P-80		\$34,320,998	\$0	52.5300%	\$0	\$18,028,820
81	314.000	Turbogenerator-LaCygne 1	\$32,770,520	P-81		\$32,770,520	\$0	52.5300%	\$0	\$17,214,354
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$19,504,969	P-82		\$19,504,969	\$0	52.5300%	\$0	\$10,245,960
83	316.000	Acc. Equip-LaCygne 1	\$2,991,170	P-83		\$2,991,170	\$0	52.5300%	\$0	\$1,571,262
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$285,756,688			\$0	\$285,756,688		\$0	\$150,107,988
85		PRODUCTION-STEAM-LACYGNE 2								
86	311.000	Structures-LaCygne 2	\$3,975,450	P-86		\$3,975,450	\$0	52.5300%	\$0	\$2,088,304
87	312.000	Boiler Plant Equip-LaCygne 2	\$102,615,257	P-87		\$102,615,257	\$0	52.5300%	\$0	\$53,903,795
88	314.000	Turbogenerator-LaCygne 2	\$22,675,032	P-88		\$22,675,032	\$0	52.5300%	\$0	\$11,911,194
89	315.000	Accessory Equip-LaCygne 2	\$14,977,207	P-89		\$14,977,207	\$0	52.5300%	\$0	\$7,867,527

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Kansas City Power Light Company
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Plant In Service

Line Number	Account Number	Plant Assets Description	Total Plant	Asset Number	Adjustments	As Reported Plant	Percentage (Ratio)	Adjustments	NOI Available
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,478,932	P-90	\$0	\$1,478,932	52.5300%	\$0	\$776,883
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$145,721,878		\$0	\$145,721,878		\$0	\$76,547,703
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$1,406,842	P-93	\$0	\$1,406,842	52.5300%	\$0	\$739,014
94	311.000	Structures - Electric - Montrose	\$16,795,672	P-94	\$0	\$16,795,672	52.5300%	\$0	\$8,822,767
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$131,019,437	P-95	\$0	\$131,019,437	52.5300%	\$0	\$68,824,510
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-96	\$0	\$8,919,886	52.5300%	\$0	\$4,685,616
97	314.000	Turbogenerators- Electric- Montrose	\$46,584,925	P-97	\$0	\$46,584,925	52.5300%	\$0	\$24,471,061
98	315.000	Accessory Equipment- Electric - Montrose	\$23,241,895	P-98	\$0	\$23,241,895	52.5300%	\$0	\$12,208,967
99	316.000	Misc. Plant Equipment- Electric- Montrose	\$5,028,494	P-99	\$0	\$5,028,494	52.5300%	\$0	\$2,641,468
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$232,997,151		\$0	\$232,997,151		\$0	\$122,393,403
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 6	\$154,046	P-102	\$0	\$154,046	52.5300%	\$0	\$80,920
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$1,067,637	P-103	\$0	\$1,067,637	52.5300%	\$0	\$560,830
104	344.000	Other Production - Generators Hawthorn 6	\$50,372,363	P-104	\$0	\$50,372,363	52.5300%	\$0	\$26,460,802
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$2,563,052	P-105	\$0	\$2,563,052	52.5300%	\$0	\$1,346,371
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$54,157,098		\$0	\$54,157,098		\$0	\$28,448,723
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$2,244,258	P-108	\$0	\$2,244,258	52.5300%	\$0	\$1,178,909
109	312.000	Boiler Plant Equip - Hawthorn 9	\$41,704,134	P-109	\$0	\$41,704,134	52.5300%	\$0	\$21,907,182
110	314.000	Turbogenerators - Hawthorn 9	\$16,379,385	P-110	\$0	\$16,379,385	52.5300%	\$0	\$8,604,091
111	315.000	Accessory Equipment - Hawthorn 9	\$13,509,391	P-111	\$0	\$13,509,391	52.5300%	\$0	\$7,096,483
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-112	\$0	\$178,287	52.5300%	\$0	\$93,654
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$74,015,455		\$0	\$74,015,455		\$0	\$38,880,319
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$8,238	P-115	\$0	\$8,238	52.5300%	\$0	\$4,327
116	340.000	Other Production - Land NE	\$136,550	P-116	\$0	\$136,550	52.5300%	\$0	\$71,730
117	341.000	Other Prod- Structures-Elec	\$86,866	P-117	\$0	\$86,866	52.5300%	\$0	\$46,631
118	342.000	Other Prod - Fuel Holders NE	\$2,078,407	P-118	\$0	\$2,078,407	52.5300%	\$0	\$1,091,787
119	344.000	Other Prod - Generators NE	\$40,727,409	P-119	\$0	\$40,727,409	52.5300%	\$0	\$21,394,108
120	345.000	Other Prod - Accessory Equip - NE	\$6,993,226	P-120	\$0	\$6,993,226	52.5300%	\$0	\$3,673,542
121	346.000	Other Production Misc Power Plant Equip Elec	\$62,869	P-121	\$0	\$62,869	52.5300%	\$0	\$33,025
122		TOTAL PRODUCTION - NORTHEAST STATION	\$50,093,565		\$0	\$50,093,565		\$0	\$26,314,150
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$703,773	P-124	\$0	\$703,773	52.5300%	\$0	\$369,892
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$2,867,842	P-125	\$0	\$2,867,842	52.5300%	\$0	\$1,506,372
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$22,678,331	P-126	\$0	\$22,678,331	52.5300%	\$0	\$11,912,927
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$2,246,081	P-127	\$0	\$2,246,081	52.5300%	\$0	\$1,179,866
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,495,827		\$0	\$28,495,827		\$0	\$14,968,857
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							

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Plant In Service

Line Number	Account (Case No.)	Plant Assets Description	Total Plant	Major Number	Adjustments	Accruals Plant	Partial Retire Allowance	Partial Retire Adjustments	Book Value
130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-130	\$0	\$84,765	52.5300%	\$0	\$44,527
131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$568,122	P-131	\$0	\$568,122	52.5300%	\$0	\$298,434
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,014,321	P-132	\$0	\$24,014,321	52.5300%	\$0	\$12,614,723
133	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,429,091	P-133	\$0	\$1,429,091	52.5300%	\$0	\$750,702
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,096,299		\$0	\$26,096,299		\$0	\$13,708,386
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
136	311.000	Steam Production Structures-Elec	\$416,104	P-136	\$0	\$416,104	52.5300%	\$0	\$218,579
137	316.000	Misc Plant Equip - Electric W. Gardner	\$13,716	P-137	\$0	\$13,716	52.5300%	\$0	\$7,205
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	52.5300%	\$0	\$93,417
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$93,269	P-139	\$0	\$93,269	52.5300%	\$0	\$48,994
140	341.000	Other Prod - Structures W. Gardner	\$2,864,306	P-140	\$0	\$2,864,306	52.5300%	\$0	\$1,504,620
141	342.000	Other Prod - Fuel Holders W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	52.5300%	\$0	\$1,653,898
142	344.000	Other Prod - Generators W. Gardner	\$110,384,764	P-142	\$0	\$110,384,764	52.5300%	\$0	\$57,985,117
143	345.000	Other Prod - Access Equip - W. Gardner	\$6,876,630	P-143	\$0	\$6,876,630	52.5300%	\$0	\$3,612,294
144	346.000	Other Production Misc Power Plant Equip-Elect	\$3,246	P-144	\$0	\$3,246	52.5300%	\$0	\$1,705
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$123,978,353		\$0	\$123,978,353		\$0	\$65,125,829
146		PROD OTHER - MIAMVOSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$694,545	P-147	\$0	\$694,545	52.5300%	\$0	\$364,844
148	341.000	Other Production - Structures-Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	52.5300%	\$0	\$825,710
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	52.5300%	\$0	\$1,046,687
150	344.000	Other Prod - Generators-Osawatomie	\$26,242,453	P-150	\$0	\$26,242,453	52.5300%	\$0	\$13,785,161
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	52.5300%	\$0	\$944,065
152		TOTAL PROD OTHER - MIAMVOSAWATOMIE 1	\$32,298,624		\$0	\$32,298,624		\$0	\$16,968,467
153		TOTAL STEAM PRODUCTION	\$3,350,605,494		\$0	\$3,350,605,494		\$0	\$1,756,605,192
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	52.5300%	\$0	\$1,792,106
157	321.000	Structures & Improvements - Wolf Creek	\$403,470,776	P-157	\$0	\$403,470,776	52.5300%	\$0	\$211,943,199
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	P-158	\$0	\$19,153,994	100.0000%	\$0	\$19,153,994
159	322.000	Reactor Plant Equipment-Wolf Creek	\$670,411,592	P-159	\$0	\$670,411,592	52.5300%	\$0	\$352,167,209
160	322.010	Reactor - MO Gr Up AFDC	\$48,341,335	P-160	\$0	\$48,341,335	100.0000%	\$0	\$48,341,335
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$205,790,756	P-162	\$0	\$205,790,756	52.5300%	\$0	\$108,101,884
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	P-163	\$0	\$4,827,790	100.0000%	\$0	\$4,827,790
164	324.000	Accessory Electric Equipment - Wolf Creek	\$127,858,988	P-164	\$0	\$127,858,988	52.5300%	\$0	\$67,164,325
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	P-165	\$0	\$5,950,244	100.0000%	\$0	\$5,950,244
166	325.000	Miscellaneous Power Plant Equipment	\$80,048,131	P-166	\$0	\$80,048,131	52.5300%	\$0	\$42,049,283
167	325.010	Misc. PK Equip - MO Gr Up AFDC	\$1,073,648	P-167	\$0	\$1,073,648	100.0000%	\$0	\$1,073,648
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,123,593	P-168	\$0	-\$8,123,593	100.0000%	\$0	-\$8,123,593
169	328.010	MPSC Disallow - Mo Basis	-\$130,803,544	P-169	\$0	-\$130,803,544	52.5300%	\$0	-\$68,711,102
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	52.5300%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322
172		TOTAL NUCLEAR PRODUCTION	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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Line Number	Account Number	Plant Name	Description	Plant	Asset Number	Adjustments	Plant	Retirement Rate	Retirement	Plant	
175		OTHER PRODUCTION									
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1									
177	316.000		St Pr-Misc Power Plant Equip-Elec		\$46,542	P-177	\$0	\$46,542	52.5300%	\$0	\$24,449
178	341.020		Oth Prod-Struct-Elec-Wind		\$3,644,820	P-178	\$0	\$3,644,820	52.5300%	\$0	\$1,914,824
179	344.020		Oth Prod-Generators-Elec-Wind		\$155,282,184	P-179	\$0	\$155,282,184	52.5300%	\$0	\$81,569,731
180	345.020		Oth Prod-Accessory Equip-Wind		\$128,321	P-180	\$0	\$128,321	52.5300%	\$0	\$67,407
181			TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1		\$159,101,867		\$0	\$159,101,867		\$0	\$83,576,211
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2									
183	341.020		Other Prod-Structures-Electric Wind		\$1,016,654	P-183	\$0	\$1,016,654	52.5300%	\$0	\$534,048
184	344.020		Other Prod-Generators-Electric Wind		\$102,679,420	P-184	\$0	\$102,679,420	52.5300%	\$0	\$53,937,489
185			TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2		\$103,696,074		\$0	\$103,696,074		\$0	\$54,471,547
186		RETIREMENTS WORK IN PROGRESS-PRODUCTION									
187			Production - Salvage & Removal		\$0	P-187	\$0	\$0	52.5300%	\$0	\$0
188			Retirements not classified-Nuclear and Steam		\$0	P-188	\$0	\$0	52.5300%	\$0	\$0
189			TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION		\$0		\$0	\$0		\$0	\$0
190		GENERAL PLANT-BUILDINGS									
191	311.000		Steam Prod. Structures-Electric		\$7,181	P-191	\$0	\$7,181	52.5300%	\$0	\$3,772
192	311.010		Steam Prod-Structures-Leasehold Improvements-P&M		\$328,853	P-192	\$0	\$328,853	52.5300%	\$0	\$172,748
193	315.000		Steam Prod-Accessory Equip-Electric		\$19,598	P-193	\$0	\$19,598	52.5300%	\$0	\$10,295
194	316.000		Steam Prod-Misc Power Plant Equip-Electric		\$278,776	P-194	\$0	\$278,776	52.5300%	\$0	\$146,441
195			TOTAL GENERAL PLANT-BUILDINGS		\$634,408		\$0	\$634,408		\$0	\$333,254
196		GENERAL PLANT - GENERAL EQUIP/TOOLS									
197	311.000		Stm Prod-Structures-Electric		\$8,959	P-197	\$0	\$8,959	52.5300%	\$0	\$4,706
198	315.000		Steam Production - Accessory Equipment-Electric		\$26,371	P-198	\$0	\$26,371	52.5300%	\$0	\$13,853
199	316.000		Steam Production - Misc Power Plant Equip - Electric		\$5,846,416	P-199	\$0	\$5,846,416	52.5300%	\$0	\$3,071,122
200			TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS		\$5,881,746		\$0	\$5,881,746		\$0	\$3,089,681
201		BULK OIL FACILITY NE									
202	310.000		Steam Prod-Land-Electric		\$148,900	P-202	\$0	\$148,900	52.5300%	\$0	\$78,217
203	311.000		Steam Prod-Structures-Electric		\$1,124,091	P-203	\$0	\$1,124,091	52.5300%	\$0	\$590,485
204	312.000		Steam Prod-Boiler Plant Equipment-Electric		\$609,766	P-204	\$0	\$609,766	52.5300%	\$0	\$320,310
205	315.000		Steam Production-Accessory Equipment-Electric		\$24,947	P-205	\$0	\$24,947	52.5300%	\$0	\$13,105
206	316.000		Steam Prod - Misc Power Plant Equip - Electric		\$378,738	P-206	\$0	\$378,738	52.5300%	\$0	\$198,951
207			TOTAL BULK OIL FACILITY NE		\$2,286,442		\$0	\$2,286,442		\$0	\$1,201,068
208			TOTAL OTHER PRODUCTION		\$271,600,537		\$0	\$271,600,537		\$0	\$142,671,761
209			TOTAL PRODUCTION PLANT		\$5,053,617,731		\$0	\$5,053,617,731		\$0	\$2,684,907,275
210		TRANSMISSION PLANT									
211	350.000		Land - Transmission Plant		\$1,584,661	P-211	\$0	\$1,584,661	52.5300%	\$0	\$832,422
212	350.010		Land Rights - Transmission Plant		\$25,151,563	P-212	\$0	\$25,151,563	52.5300%	\$0	\$13,212,116
213	350.020		Land Rights- Transmission Plant- Wolf Creek		\$355	P-213	\$0	\$355	52.5300%	\$0	\$186
214	352.000		Structures & improvements - Transmission Plant		\$4,983,062	P-214	\$0	\$4,983,062	52.5300%	\$0	\$2,617,602

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Line Number	Account Number	Description	Plant	Category	Original Cost	Accumulated Depreciation	Percentage	Retirement	Current Value
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-215	\$0	\$250,476	52.5300%	\$0	\$131,575
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	P-216	\$0	\$15,694	100.0000%	\$0	\$15,694
217	353.000	Station Equipment - Transmission Plant	\$137,447,843	P-217	\$0	\$137,447,843	52.5300%	\$0	\$72,201,352
218	353.000	Transmission Plant-Spearville 2	\$0	P-218	\$0	\$0	52.5300%	\$0	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$9,568,165	P-219	\$0	\$9,568,165	52.5300%	\$0	\$5,026,157
220	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	P-220	\$0	\$536,264	100.0000%	\$0	\$536,264
221	353.030	Station Equip - Communications	\$7,878,665	P-221	\$0	\$7,878,665	52.5300%	\$0	\$4,138,663
222	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-222	\$0	\$4,287,911	52.5300%	\$0	\$2,252,440
223	355.000	Poles and Fixtures - Transmission Plant	\$114,148,319	P-223	\$0	\$114,148,319	52.5300%	\$0	\$59,962,112
224	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-224	\$0	\$58,255	52.5300%	\$0	\$30,601
225	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-225	\$0	\$3,506	100.0000%	\$0	\$3,506
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$98,591,289	P-226	\$0	\$98,591,289	52.5300%	\$0	\$51,790,004
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-227	\$0	\$39,418	52.5300%	\$0	\$20,706
228	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-228	\$0	\$2,552	100.0000%	\$0	\$2,552
229	357.000	Underground ConduIt	\$3,648,880	P-229	\$0	\$3,648,880	52.5300%	\$0	\$1,916,757
230	358.000	Underground Conductors & Devices	\$3,120,097	P-230	\$0	\$3,120,097	52.5300%	\$0	\$1,638,987
231		Transmission-Salvage & Removal : Retirements not classified	\$0	P-231	\$0	\$0	52.5300%	\$0	\$0
232		TOTAL TRANSMISSION PLANT	\$411,316,975		\$0	\$411,316,975		\$0	\$216,328,696
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$8,181,911	P-234	\$0	\$8,181,911	43.8094%	\$0	\$3,584,446
235	360.010	Land Rights -Distribution Plant	\$16,589,190	P-235	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
236	361.000	Structures & Improvements - Distribution Plant	\$12,283,292	P-236	\$0	\$12,283,292	49.8608%	\$0	\$6,099,981
237	362.000	Station Equipment - Distribution Plant	\$172,391,058	P-237	\$0	\$172,391,058	57.8733%	\$0	\$99,786,394
238	362.030	Station Equip - Communications	\$4,094,016	P-238	\$0	\$4,094,016	54.7304%	\$0	\$2,240,671
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$268,889,965	P-239	\$0	\$268,889,965	63.8079%	\$0	\$144,684,043
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$214,822,991	P-240	\$0	\$214,822,991	54.9105%	\$0	\$117,960,378
241	366.000	Underground ConduIt - Distribution Plant	\$231,726,129	P-241	\$0	\$231,726,129	58.3373%	\$0	\$135,182,767
242	367.000	Underground Conductors & Devices - Distribution Plant	\$422,014,567	P-242	\$0	\$422,014,567	52.0322%	\$0	\$219,583,464
243	368.000	Line Transformers - Distribution Plant	\$255,227,878	P-243	\$0	\$255,227,878	57.3172%	\$0	\$146,289,473
244	369.000	Services- Distribution Plant	\$101,458,040	P-244	\$0	\$101,458,040	51.5567%	\$0	\$52,308,417
245	370.000	Meters - Distribution Plant	\$92,851,062	P-245	\$0	\$92,851,062	54.3101%	\$0	\$50,427,505
246	371.000	Meter Installations - Distribution Plant	\$10,350,819	P-246	\$0	\$10,350,819	74.3998%	\$0	\$7,700,989
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$38,195,267	P-247	\$0	\$38,195,267	28.7396%	\$0	\$10,977,167
248		Distribution-Salvage and removal: Retirements not classified	\$0	P-248	\$0	\$0	54.4317%	\$0	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,849,076,185		\$0	\$1,849,076,185		\$0	\$1,006,484,352
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$2,858,497	P-251	\$0	\$2,858,497	53.4300%	\$0	\$1,527,295
252	390.000	Structures & Improvements - General Plant	\$70,713,332	P-252	\$0	\$70,713,332	53.4300%	\$0	\$37,782,133
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,589,137	P-253	\$0	\$4,589,137	53.4300%	\$0	\$2,451,976
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,791,467	P-254	\$0	\$26,791,467	53.4300%	\$0	\$14,314,681
255	391.000	Office Furniture & Equipment - General Plant	\$13,051,477	P-255	-\$1,345,883	\$11,705,594	53.4300%	\$0	\$6,254,299
256	391.010	Off Furniture & Equip - Wolf Creek	\$4,457,969	P-256	\$0	\$4,457,969	53.4300%	\$0	\$2,381,893
257	391.020	Off Furniture & Equip - Computer	\$5,279,521	P-257	-\$300,160	\$4,979,361	53.4300%	\$0	\$2,660,473
258	392.000	Transportation Equipment - General Plant	\$764,256	P-258	\$0	\$764,256	53.4300%	\$0	\$408,342
259	392.010	Trans Equip- Light Trucks	\$8,482,972	P-259	\$0	\$8,482,972	53.4300%	\$0	\$4,532,452
260	392.020	Trans Equip - Heavy Trucks	\$30,207,930	P-260	\$0	\$30,207,930	53.4300%	\$0	\$16,140,097
261	392.030	Trans Equip - Tractors	\$685,140	P-261	\$0	\$685,140	53.4300%	\$0	\$366,070
262	392.040	Trans Equip - Trailers	\$1,819,123	P-262	\$0	\$1,819,123	53.4300%	\$0	\$971,957
263	393.000	Stores Equipment - General Plant	\$1,016,223	P-263	-\$182,593	\$833,630	53.4300%	\$0	\$445,409
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,196,634	P-264	-\$776,784	\$4,419,850	53.4300%	\$0	\$2,361,526
265	395.000	Laboratory Equipment	\$6,390,060	P-265	-\$321,701	\$6,068,359	53.4300%	\$0	\$3,242,324
266	396.000	Power Operated Equipment - General Plant	\$24,356,057	P-266	\$0	\$24,356,057	53.4300%	\$0	\$13,013,441
267	397.000	Communication Equipment - General Plant	\$103,963,657	P-267	-\$1,038,400	\$102,925,257	53.4300%	\$0	\$54,992,965

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A	B	C	D	E	F	G	H	I
Line Number	Account #	Plant Account Description	Total Plant	Asset Number	Adjustments	As Reported Plant	Justification Adjustments	Net Reported
268	397.010	Communications Equip - Wolf Creek	\$143,390	P-268	\$0	\$143,390	53.4300%	\$76,613
269	397.020	Comm Equip - WfCrk Mo Grs Up	\$9,280	P-269	\$0	\$9,280	100.0000%	\$9,280
270	398.000	Miscellaneous Equipment - General Plant	\$495,799	P-270	-\$37,537	\$458,262	53.4300%	\$244,849
271		General Plant-Salvage and removal: Retirements not classified	\$0	P-271	\$0	\$0	53.4300%	\$0
272		TOTAL GENERAL PLANT	\$311,271,921		-\$4,003,058	\$307,268,863		\$164,178,075
273		TOTAL PLANT IN SERVICE	7,989,110,873		-\$2,853,824	7,986,257,049		4,017,211,801

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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 Functional Adjustments	G Total Adjustments
P-255	Office Furniture & Equipment - General Plant	391.090		-\$1,345,863		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$925,107			\$0
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$420,776			\$0
P-251	Off. Furniture & Equip. Computer	391.020		-\$300,180		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083			\$0
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077			\$0
P-263	Stores Equipment - General Plant	391.000		-\$162,593		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307			\$0
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714			\$0
P-264	Tools, Shop, & Garage Equipment - General Pla	394.000		-\$776,784		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant to Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Subsidiary Adjustments	G Total Adjustments
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	
P-265	Laboratory Equipment	395,000		-\$321,701		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
P-267	Communication Equipment - General Plant	397,000		-\$1,038,400		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$39,947		\$0	
P-270	Miscellaneous Equipment - General Plant	398,000		-\$37,537		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	

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Adjustments to Plant in Service

A Plant Account Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E	F Total Adjustment Amount	G Jurisdictional Adjustments	H Total Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604			\$0	
Total Plant Adjustments						\$2,003,058	\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$38,569	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,069,518	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$46,947,463	0.00%	\$0
6	303.030	Misc Intangible Plt - 10 yr Software	\$34,122,094	0.00%	\$0
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,320,460	0.00%	\$0
8	303.070	Misc Intg Plt-Srct (Like 312)	\$18,375	0.00%	\$0
9	303.080	Misc Intangible Trans Line (Like 355)	\$3,067,332	0.00%	\$0
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,975,155	0.00%	\$0
11		TOTAL PLANT INTANGIBLE	\$98,581,903		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$424,065	0.00%	\$0
16	311.000	Structures & Improvements	\$14,235,129	3.07%	\$437,018
17	311.020	Structures - H 5 Rebuild	\$4,687,402	1.21%	\$56,718
18	312.000	Boiler Plant Equipment	\$38,492,180	2.86%	\$1,100,876
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,239,287	3.16%	\$165,561
20	312.030	Boiler Plant - H5 Rebuild	\$116,698,820	1.21%	\$1,412,056
21	314.000	Turbogenerator Units	\$40,450,081	3.27%	\$1,322,718
22	315.000	Accessory Electric Equipment	\$6,313,666	3.87%	\$244,339
23	315.010	Accessory Equip - H5 Rebuild	\$20,695,231	1.08%	\$223,508
24	316.000	Misc. Power Plant Equipment	\$4,452,768	2.27%	\$101,078
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,210,967	0.62%	\$7,508
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$252,899,596		\$5,071,380
27		PRODUCTION-STM-IATAN I			
28	310.000	Steam Production-Land-Electric	\$1,939,367	0.00%	\$0
29	311.000	Steam Production-Structures & Improvement	\$12,725,679	3.07%	\$390,678
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$207,309,617	2.86%	\$5,929,055
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.86%	-\$468
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$929,949	3.16%	\$29,386
33	314.000	Steam Production-Turbogenerators - Electric	\$28,441,592	3.27%	\$930,040

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34	315.000	Steam Production-Accessory Equipment - Electric	\$25,360,138	3.87%	\$981,437
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	0.00%	\$0
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$4,101,213	2.27%	\$93,098
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	0.00%	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$280,168,607		\$8,353,226
39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Production-Structures-Electric	\$35,384,574	3.07%	\$1,086,306
41	312.000	Steam Production-Turbogenerators-Electric	\$100,757,559	2.86%	\$2,881,666
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$2,143,278	3.27%	\$70,085
43	315.000	Steam Production-Accessory Equip-Electric	\$3,904,840	3.87%	\$151,117
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$410,875	2.27%	\$9,327
45		TOTAL PRODUCTION-IATAN COMMON	\$142,601,126		\$4,198,501
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	\$0	0.00%	\$0
48	303.010	Misc. Intangible- Substation	\$0	0.00%	\$0
49	310.000	Steam Production-Land-Iatan 2	\$332,613	0.00%	\$0
50	311.040	Steam Production Structures-Electric	\$53,441,983	1.52%	\$812,318
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	1.52%	-\$10,946
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$391,945,988	1.68%	\$6,584,693
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,687	1.68%	-\$86,952
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$55,471,269	1.59%	\$881,993
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.59%	-\$11,376
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	0.00%	\$0
59	315.040	Steam Production-Accessory Equip-Iatan 2	\$18,390,792	1.71%	\$314,483
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	1.71%	-\$4,089

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61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	0.00%	\$0
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$2,278,133	1.40%	\$31,894
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.40%	-\$374
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0
65		TOTAL PRODUCTION- IATAN 2	\$514,983,665		\$8,511,644
66		LACYGNE COMMON PLANT			
67	310.000	Steam Production- Land- LaCygne-Common	\$403,352	0.00%	\$0
68	311.000	Steam Production- Structures- LaCygne-Common	\$2,933,191	3.07%	\$90,049
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,421,804	2.86%	\$97,864
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$239,868	3.16%	\$7,580
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$29,860	3.27%	\$976
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$2,665,452	3.87%	\$103,153
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$7,522	3.87%	\$291
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$2,689,324	2.27%	\$61,048
75		TOTAL LACYGNE COMMON PLANT	\$12,390,373		\$360,961
76		PRODUCTION-STEAM-LACYGNE 1			
77	310.000	Land-LaCygne 1	\$1,017,880	0.00%	\$0
78	311.000	Structures-LaCygne 1	\$9,839,192	3.07%	\$302,063
79	312.000	Boiler Plant Equip-LaCygne 1	\$92,190,520	2.86%	\$2,636,649
80	312.020	Boiler AQC Equip-LaCygne 1	\$18,028,820	0.00%	\$0
81	314.000	Turbogenerator-LaCygne 1	\$17,214,354	3.27%	\$562,909
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$10,245,960	3.87%	\$396,519
83	316.000	Acc. Equip-LaCygne 1	\$1,571,262	2.27%	\$35,668
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$150,107,988		\$3,933,808
85		PRODUCTION-STEAM-LACYGNE 2			
86	311.000	Structures-LaCygne 2	\$2,088,304	3.07%	\$64,111
87	312.000	Boiler Plant Equip-LaCygne 2	\$53,903,795	2.86%	\$1,541,649
88	314.000	Turbogenerator-LaCygne 2	\$11,911,194	3.27%	\$389,496
89	315.000	Accessory Equip-LaCygne 2	\$7,867,527	3.87%	\$304,473
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$776,883	2.27%	\$17,635

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91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$76,547,703		\$2,317,364
92		PRODUCTION STM-MONTROSE 1, 2 & 3			
93	310.000	Land- Montrose	\$739,014	0.00%	\$0
94	311.000	Structures - Electric - Montrose	\$8,822,767	3.07%	\$270,859
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$68,824,510	2.86%	\$1,968,381
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,685,616	3.16%	\$148,065
97	314.000	Turbogenerators- Electric- Montrose	\$24,471,061	3.27%	\$800,204
98	315.000	Accessory Equipment- Electric - Montrose	\$12,208,967	3.87%	\$472,487
99	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,641,468	2.27%	\$59,961
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$122,393,403		\$3,719,957
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
102	341.000	Other Prod - Structures Hawthorn 6	\$80,920	2.9900%	\$2,420
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$560,830	3.1800%	\$17,834
104	344.000	Other Production - Generators Hawthorn 6	\$26,460,602	3.5300%	\$934,059
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,346,371	2.1700%	\$29,216
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$28,448,723		\$983,529
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
108	311.000	Structures and Improvements - Hawthorn 9	\$1,178,909	3.07%	\$36,193
109	312.000	Boiler Plant Equip - Hawthorn 9	\$21,907,182	2.86%	\$626,545
110	314.000	Turbogenerators - Hawthorn 9	\$8,604,091	3.27%	\$281,354
111	315.000	Accessory Equipment - Hawthorn 9	\$7,096,483	3.87%	\$274,634
112	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$93,654	2.27%	\$2,126
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$38,880,319		\$1,220,852
114		PRODUCTION - NORTHEAST STATION			
115	311.000	Steam Prod - Structures - Elect - NE	\$4,327	3.07%	\$133
116	340.000	Other Production - Land NE	\$71,730	0.00%	\$0
117	341.000	Other Prod- Structures-Elec	\$45,631	2.99%	\$1,364
118	342.000	Other Prod - Fuel Holders NE	\$1,091,787	3.18%	\$34,719
119	344.000	Other Prod - Generators NE	\$21,394,108	3.53%	\$755,212

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120	345.000	Other Prod - Accessory Equip - NE	\$3,673,542	2.17%	\$79,716
121	346.000	Other Production Misc Power Plant Equip Elec	\$33,025	2.27%	\$750
122		TOTAL PRODUCTION - NORTHEAST STATION	\$26,314,150		\$871,894
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
124	341.000	Other Production-Structures-Electric-Hawthorn 7	\$369,692	2.99%	\$11,054
125	342.000	Other Production-Fuel Holders-Electric-Hawthorn 7	\$1,506,372	3.18%	\$47,903
126	344.000	Other Production-Generators-Electric-Hawthorn 7	\$11,912,927	3.53%	\$420,526
127	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$1,179,866	2.17%	\$25,603
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$14,968,857		\$505,086
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$44,527	2.99%	\$1,331
131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$298,434	3.18%	\$9,490
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$12,614,723	3.53%	\$445,300
133	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$750,702	2.17%	\$16,290
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,708,386		\$472,411
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
136	311.000	Steam Production Structures-Elec	\$218,579	3.07%	\$6,710
137	316.000	Misc Plant Equip - Electric W. Gardner	\$7,205	2.27%	\$164
138	340.000	Other Prod - Land - W. Gardner	\$93,417	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$48,994	0.00%	\$0
140	341.000	Other Prod - Structures W. Gardner	\$1,504,620	2.99%	\$44,988
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,653,898	3.18%	\$52,594
142	344.000	Other Prod - Generators W. Gardner	\$57,985,117	3.53%	\$2,046,875
143	345.000	Other Prod - Access Equip - W. Gardner	\$3,612,294	2.17%	\$78,387
144	346.000	Other Production Misc Power Plant Equip-Elect	\$1,705	2.27%	\$39

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145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,125,829		\$2,229,757
146		PROD OTHER - MIAMI/OSAWATOMIE 1			
147	340.000	Other Production - Land-Osawatomie	\$364,844	0.00%	\$0
148	341.000	Other Production - Structures- Osawatomie	\$825,710	2.99%	\$24,689
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,046,687	3.18%	\$33,285
150	344.000	Other Prod - Generators-Osawatomie	\$13,785,161	3.53%	\$486,616
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$944,065	2.17%	\$20,486
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$16,966,467		\$565,076
153		TOTAL STEAM PRODUCTION	\$1,756,505,192		\$43,315,446
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,792,106	0.00%	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$211,943,199	1.48%	\$3,136,759
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	1.48%	\$283,479
159	322.000	Reactor Plant Equipment-Wolf Creek	\$352,167,209	1.60%	\$5,634,675
160	322.010	Reactor - MO Gr Up AFDC	\$48,341,335	1.60%	\$773,461
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$108,101,884	1.71%	\$1,848,542
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	1.71%	\$82,555
164	324.000	Accessory Electric Equipment - Wolf Creek	\$67,164,325	2.11%	\$1,417,167
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	2.11%	\$125,550
166	325.000	Miscellaneous Power Plant Equipment	\$42,049,283	2.93%	\$1,232,044
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,073,648	2.93%	\$31,458
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,123,593	1.60%	-\$129,977
169	328.010	MPSC Disallow - Mo Basis	-\$68,711,102	1.60%	-\$1,099,378
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$785,730,322		\$13,336,335
172		TOTAL NUCLEAR PRODUCTION	\$785,730,322		\$13,336,335
173		HYDRAULIC PRODUCTION			
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			

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176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1			
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$24,449	2.27%	\$555
178	341.020	Oth Prod-Struct-Elec-Wind	\$1,914,624	5.00%	\$95,731
179	344.020	Oth Prod-Generators-Elec-Wind	\$81,569,731	5.00%	\$4,078,487
180	345.020	Oth Prod-Accessory Equip-Wind	\$67,407	5.00%	\$3,370
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$83,576,211		\$4,178,143
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
183	341.020	Other Prod-Structures-Electric Wind	\$534,048	5.00%	\$26,702
184	344.020	Other Prod-Generators-Electric Wind	\$53,937,499	5.00%	\$2,696,875
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$54,471,547		\$2,723,577
186		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
187		Production - Salvage & Removal	\$0	0.00%	\$0
188		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
190		GENERAL PLANT-BUILDINGS			
191	311.000	Steam Prod. Structures-Electric	\$3,772	3.07%	\$116
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$172,746	0.00%	\$0
193	315.000	Steam Prod-Accessory Equip-Electric	\$10,295	3.87%	\$398
194	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$146,441	2.27%	\$3,324
195		TOTAL GENERAL PLANT-BUILDINGS	\$333,254		\$3,838
196		GENERAL PLANT - GENERAL EQUIP/TOOLS			
197	311.000	Stm Prod-Structures-Electric	\$4,706	3.07%	\$144
198	315.000	Steam Production - Accessory Equipment-Electric	\$13,853	3.87%	\$536
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$3,071,122	2.27%	\$69,714
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$3,089,681		\$70,394
201		BULK OIL FACILITY NE			
202	310.000	Steam Prod-Land-Electric	\$78,217	0.00%	\$0
203	311.000	Steam Prod-Structures-Electric	\$590,485	3.07%	\$18,128

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204	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$320,310	2.86%	\$9,161
205	315.000	Steam Production-Accessory Equipment- Electric	\$13,105	3.87%	\$507
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$198,951	2.27%	\$4,516
207		TOTAL BULK OIL FACILITY NE	\$1,201,068		\$32,312
208		TOTAL OTHER PRODUCTION	\$142,671,761		\$7,008,264
209		TOTAL PRODUCTION PLANT	\$2,684,907,275		\$63,660,045
210		TRANSMISSION PLANT			
211	350.000	Land - Transmission Plant	\$832,422	0.00%	\$0
212	350.010	Land Rights - Transmission Plant	\$13,212,116	0.00%	\$0
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$186	0.00%	\$0
214	352.000	Structures & Improvements - Transmission Plant	\$2,617,602	1.93%	\$50,520
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$131,575	1.93%	\$2,539
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
217	353.000	Station Equipment - Transmission Plant	\$72,201,352	1.51%	\$1,090,240
218	353.000	Transmission Plant-Spearville 2	\$0	1.51%	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$5,026,157	1.51%	\$75,895
220	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	1.51%	\$8,098
221	353.030	Station Equip - Communications	\$4,138,663	12.50%	\$517,333
222	354.000	Towers and Fixtures - Transmission Plant	\$2,252,440	0.87%	\$19,596
223	355.000	Poles and Fixtures - Transmission Plant	\$59,962,112	2.40%	\$1,439,091
224	355.010	Poles & Fixtures - Wolf Creek	\$30,601	2.40%	\$734
225	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$51,790,004	1.72%	\$890,788
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$20,706	1.72%	\$356
228	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
229	357.000	Underground Conduit	\$1,916,757	1.56%	\$29,901
230	358.000	Underground Conductors & Devices	\$1,638,987	0.92%	\$15,079
231		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
232		TOTAL TRANSMISSION PLANT	\$216,329,696		\$4,140,601
233		DISTRIBUTION PLANT			
234	360.000	Land - Distribution Plant	\$3,584,446	0.00%	\$0
235	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0

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236	361.000	Structures & Improvements - Distribution Plant	\$6,099,981	1.52%	\$92,720
237	362.000	Station Equipment - Distribution Plant	\$99,768,394	1.96%	\$1,955,461
238	362.030	Station Equip - Communications	\$2,240,671	12.50%	\$280,084
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$144,684,043	3.40%	\$4,919,257
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$117,960,378	2.45%	\$2,890,029
241	366.000	Underground Conduit - Distribution Plant	\$135,182,767	2.63%	\$3,555,307
242	367.000	Underground Conductors & Devices - Distribution Plant	\$219,583,464	2.23%	\$4,896,711
243	368.000	Line Transformers - Distribution Plant	\$146,289,473	1.92%	\$2,808,758
244	369.000	Services- Distribution Plant	\$52,308,417	4.65%	\$2,432,341
245	370.000	Meters - Distribution Plant	\$50,427,505	1.17%	\$590,002
246	371.000	Meter Installations - Distribution Plant	\$7,700,989	1.13%	\$87,021
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$10,977,167	4.56%	\$500,559
248		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,006,484,352		\$25,008,250
250		GENERAL PLANT			
251	389.000	Land and Land Rights - General Plant	\$1,527,295	0.00%	\$0
252	390.000	Structures & Improvements - General Plant	\$37,782,133	2.56%	\$967,223
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,451,976	0.00%	\$0
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,314,681	0.00%	\$0
255	391.000	Office Furniture & Equipment - General Plant	\$6,254,299	5.00%	\$312,715
256	391.010	Off Furniture & Equip - Wolf Creek	\$2,381,893	5.00%	\$119,095
257	391.020	Off Furniture & Equip - Computer	\$2,660,473	12.50%	\$332,559
258	392.000	Transportation Equipment - General Plant	\$408,342	10.71%	\$43,733
259	392.010	Trans Equip- Light Trucks	\$4,532,452	9.38%	\$425,144
260	392.020	Trans Equip - Heavy Trucks	\$16,140,097	7.50%	\$1,210,507
261	392.030	Trans Equip - Tractors	\$366,070	6.25%	\$22,879
262	392.040	Trans Equip - Trailers	\$971,957	3.75%	\$36,448
263	393.000	Stores Equipment - General Plant	\$445,409	4.00%	\$17,816
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,361,526	3.30%	\$77,930
265	395.000	Laboratory Equipment	\$3,242,324	3.30%	\$106,997
266	396.000	Power Operated Equipment - General Plant	\$13,013,441	6.54%	\$851,079
267	397.000	Communication Equipment - General Plant	\$54,992,965	2.86%	\$1,572,799
268	397.010	Communications Equip - Wolf Creek	\$76,613	2.86%	\$2,191
269	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
270	398.000	Miscellaneous Equipment - General Plant	\$244,849	3.33%	\$8,153
271		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0

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Kansas City Power Light Company
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
272		TOTAL GENERAL PLANT	\$164,178,075		\$6,107,533
273		Total Depreciation	<u>\$4,170,481,301</u>		<u>\$98,916,429</u>

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

A	B	C	D	E	F	G	H	I	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Actual Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	As Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.4300%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$332,510	R-4	\$0	\$332,510	52.5300%	\$0	\$174,668
5	303.020	Misc Intangible Plt - 5yr Software	\$69,902,052	R-5	\$0	\$69,902,052	53.3345%	\$0	\$37,281,910
6	303.030	Misc Intangible Plt - 10 yr Software	\$51,316,894	R-6	\$0	\$51,316,894	54.5119%	\$0	\$27,973,814
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,499,463	R-7	\$0	\$11,499,463	52.5300%	\$0	\$6,040,668
8	303.070	Misc Intg Plt-Srct (Like 312)	\$6,261	R-8	\$0	\$6,261	52.5300%	\$0	\$3,289
9	303.080	Misc Intangible Trans Line (Like 355)	\$215,987	R-9	\$0	\$215,987	52.5300%	\$0	\$113,458
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$65,350	R-10	\$0	\$65,350	52.5300%	\$0	\$34,328
11		TOTAL PLANT INTANGIBLE	\$133,338,517		\$0	\$133,338,517		\$0	\$71,622,135
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	52.5300%	\$0	\$0
16	311.000	Structures & Improvements	\$12,579,607	R-16	\$0	\$12,579,607	52.5300%	\$0	\$6,608,068
17	311.020	Structures - H 5 Rebuild	\$8,116,852	R-17	\$0	\$8,116,852	52.5300%	\$0	\$4,263,782
18	312.000	Boiler Plant Equipment	-\$12,343,444	R-18	\$0	-\$12,343,444	52.5300%	\$0	-\$6,484,011
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,929,574	R-19	\$0	\$1,929,574	52.5300%	\$0	\$1,013,605
20	312.030	Boiler Plant - H5 Rebuild	\$193,857,249	R-20	\$0	\$193,857,249	52.5300%	\$0	\$101,833,213
21	314.000	Turbogenerator Units	\$30,178,331	R-21	\$0	\$30,178,331	52.5300%	\$0	\$15,852,677
22	315.000	Accessory Electric Equipment	-\$1,834,413	R-22	\$0	-\$1,834,413	52.5300%	\$0	-\$963,617
23	315.010	Accessory Equip - H5 Rebuild	\$34,266,307	R-23	\$0	\$34,266,307	52.5300%	\$0	\$18,000,091
24	316.000	Misc. Power Plant Equipment	\$4,640,978	R-24	\$0	\$4,640,978	52.5300%	\$0	\$2,437,906
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,015,931	R-25	\$0	\$2,015,931	52.5300%	\$0	\$1,058,969
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$273,406,972		\$0	\$273,406,972		\$0	\$143,620,683
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$0	R-28	\$0	\$0	52.5300%	\$0	\$0
29	311.000	Steam Production-Structures & Improvement	\$17,587,945	R-29	\$0	\$17,587,945	52.5300%	\$0	\$9,238,948
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$133,180,928	R-30	\$0	\$133,180,928	52.5300%	\$0	\$69,959,941
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$489	R-31	\$0	-\$489	100.0000%	\$0	-\$489
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$342,490	R-32	\$0	\$342,490	52.5300%	\$0	\$179,910
33	314.000	Steam Production-Turbogenerators - Electric	\$32,065,934	R-33	\$0	\$32,065,934	52.5300%	\$0	\$16,844,235
34	315.000	Steam Production-Accessory Equipment - Electric	\$17,818,334	R-34	\$0	\$17,818,334	52.5300%	\$0	\$9,359,971
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$18,607	R-35	\$0	-\$18,607	100.0000%	\$0	-\$18,607
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$2,688,703	R-36	\$0	\$2,688,703	52.5300%	\$0	\$1,412,376
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$203,665,238		\$0	\$203,665,238		\$0	\$106,976,285
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$2,669,604	R-40	\$0	\$2,669,604	52.5300%	\$0	\$1,402,343
41	312.000	Steam Production-Turbogenerators-Electric	\$14,230,005	R-41	\$0	\$14,230,005	52.5300%	\$0	\$7,475,022
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$339,812	R-42	\$0	\$339,812	52.5300%	\$0	\$178,398
43	315.000	Steam Production-Accessory Equip-Electric	\$497,050	R-43	\$0	\$497,050	52.5300%	\$0	\$261,100
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$25,287	R-44	\$0	\$25,287	52.5300%	\$0	\$13,283
45		TOTAL PRODUCTION-IATAN COMMON	\$17,761,558		\$0	\$17,761,558		\$0	\$9,330,146
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	52.5300%	\$0	\$0

Kansas City Power Light Company
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Line Number	Account Number	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
48	303.010	Misc. Intangible- Substation	\$0	R-48	\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$0	R-49	\$0	\$0	52.5300%	\$0	\$0
50	311.040	Steam Production Structures-Electric	\$3,627,938	R-50	\$0	\$3,627,938	52.5300%	\$0	\$1,905,756
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$10,034	R-51	\$0	-\$10,034	100.0000%	\$0	-\$10,034
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-52	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$30,424,879	R-53	\$0	\$30,424,879	52.5300%	\$0	\$15,982,189
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$79,706	R-54	\$0	-\$79,706	100.0000%	\$0	-\$79,706
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-55	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$3,621,121	R-56	\$0	\$3,621,121	52.5300%	\$0	\$1,902,175
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$10,428	R-57	\$0	-\$10,428	100.0000%	\$0	-\$10,428
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$19,135,918	R-58	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
59	315.040	Steam Production-Accessory Equip-Iatan 2	\$1,267,665	R-59	\$0	\$1,267,665	52.5300%	\$0	\$665,904
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$3,748	R-60	\$0	-\$3,748	100.0000%	\$0	-\$3,748
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$6,399,672	R-61	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$143,290	R-62	\$0	\$143,290	52.5300%	\$0	\$75,270
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$343	R-63	\$0	-\$343	100.0000%	\$0	-\$343
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-64	\$0	\$704,779	100.0000%	\$0	\$704,779
65		TOTAL PRODUCTION- IATAN 2	\$222,359,236		\$0	\$222,359,236		\$0	\$203,805,637
66		LACYGNE COMMON PLANT							
67	310.000	Steam Production- Land- LaCygne-Common	\$0	R-67	\$0	\$0	52.5300%	\$0	\$0
68	311.000	Steam Production- Structures- LaCygne-Common	\$2,411,188	R-68	\$0	\$2,411,188	52.5300%	\$0	\$1,266,597
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$4,338,295	R-69	\$0	\$4,338,295	52.5300%	\$0	\$2,278,906
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$88,341	R-70	\$0	\$88,341	52.5300%	\$0	\$48,408
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$32,735	R-71	\$0	\$32,735	52.5300%	\$0	\$17,198
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$888,352	R-72	\$0	\$888,352	52.5300%	\$0	\$466,651
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$5,362	R-73	\$0	\$5,362	52.5300%	\$0	\$2,817
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$1,151,073	R-74	\$0	\$1,151,073	52.5300%	\$0	\$604,659
75		TOTAL LACYGNE COMMON PLANT	\$8,915,346		\$0	\$8,915,346		\$0	\$4,683,232
76		PRODUCTION-STEAM-LACYGNE 1							
77	310.000	Land-LaCygne 1	\$0	R-77	\$0	\$0	52.5300%	\$0	\$0
78	311.000	Structures-LaCygne 1	\$13,207,467	R-78	\$0	\$13,207,467	52.5300%	\$0	\$6,937,882
79	312.000	Boiler Plant Equip-LaCygne 1	\$71,841,616	R-79	\$0	\$71,841,616	52.5300%	\$0	\$37,738,401
80	312.020	Boiler AQC Equip-LaCygne 1	\$45,500,580	R-80	\$0	\$45,500,580	52.5300%	\$0	\$23,901,455
81	314.000	Turbogenerator-LaCygne 1	\$18,474,726	R-81	\$0	\$18,474,726	52.5300%	\$0	\$9,704,774
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$8,948,765	R-82	\$0	\$8,948,765	52.5300%	\$0	\$4,700,786
83	316.000	Acc. Equip-LaCygne 1	\$1,056,234	R-83	\$0	\$1,056,234	52.5300%	\$0	\$554,840
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$159,029,388		\$0	\$159,029,388		\$0	\$83,538,138
85		PRODUCTION-STEAM-LACYGNE 2							
86	311.000	Structures-LaCygne 2	\$2,166,619	R-86	\$0	\$2,166,619	52.5300%	\$0	\$1,138,125
87	312.000	Boiler Plant Equip-LaCygne 2	\$85,006,363	R-87	\$0	\$85,006,363	52.5300%	\$0	\$44,653,842
88	314.000	Turbogenerator-LaCygne 2	\$16,108,401	R-88	\$0	\$16,108,401	52.5300%	\$0	\$8,461,743
89	315.000	Accessory Equip-LaCygne 2	\$8,671,129	R-89	\$0	\$8,671,129	52.5300%	\$0	\$4,554,944
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,041,351	R-90	\$0	\$1,041,351	52.5300%	\$0	\$547,022

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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
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$112,993,863		\$0	\$112,993,863		\$0	\$59,355,676
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$0	R-93	\$0	\$0	52.5300%	\$0	\$0
94	311.000	Structures - Electric - Montrose	\$10,180,965	R-94	\$0	\$10,180,965	52.5300%	\$0	\$5,348,061
95	312.000	Boiler Plant Equipment - Equipment-Montrose	\$84,578,178	R-95	\$0	\$84,578,178	52.5300%	\$0	\$44,428,917
96	312.010	Stm Pr-Boiler-Unit Train- Elect-Montrose	\$1,725,663	R-96	\$0	\$1,725,663	52.5300%	\$0	\$906,491
97	314.000	Turbogenerators- Electric- Montrose	\$23,905,517	R-97	\$0	\$23,905,517	52.5300%	\$0	\$12,557,568
98	315.000	Accessory Equipment- Electric - Montrose	\$10,318,657	R-98	\$0	\$10,318,657	52.5300%	\$0	\$5,420,391
99	316.000	Misc. Plant Equipment- Electric-Montrose	\$2,268,854	R-99	\$0	\$2,268,854	52.5300%	\$0	\$1,191,829
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$132,977,834		\$0	\$132,977,834		\$0	\$69,853,257
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 6	\$45,783	R-102	\$0	\$45,783	52.5300%	\$0	\$24,050
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$409,514	R-103	\$0	\$409,514	52.5300%	\$0	\$215,118
104	344.000	Other Production - Generators Hawthorn 6	\$14,946,321	R-104	\$0	\$14,946,321	52.5300%	\$0	\$7,851,302
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,050,509	R-105	\$0	\$1,050,509	52.5300%	\$0	\$551,832
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$16,452,127		\$0	\$16,452,127		\$0	\$8,642,302
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$872,333	R-108	\$0	\$872,333	52.5300%	\$0	\$458,237
109	312.000	Boiler Plant Equip - Hawthorn 9	\$24,951,455	R-109	\$0	\$24,951,455	52.5300%	\$0	\$13,106,999
110	314.000	Turbogenerators - Hawthorn 9	\$6,338,641	R-110	\$0	\$6,338,641	52.5300%	\$0	\$3,329,688
111	315.000	Accessory Equipment - Hawthorn 9	\$5,007,118	R-111	\$0	\$5,007,118	52.5300%	\$0	\$2,630,239
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$65,041	R-112	\$0	\$65,041	52.5300%	\$0	\$34,186
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$37,234,588		\$0	\$37,234,588		\$0	\$19,559,329
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$189	R-115	\$0	\$189	52.5300%	\$0	\$99
116	340.000	Other Production - Land NE	\$0	R-116	\$0	\$0	52.5300%	\$0	\$0
117	341.000	Other Prod- Structures-Elec	\$3,274	R-117	\$0	\$3,274	52.5300%	\$0	\$1,720
118	342.000	Other Prod - Fuel Holders NE	\$959,207	R-118	\$0	\$959,207	52.5300%	\$0	\$603,871
119	344.000	Other Prod - Generators NE	\$32,768,544	R-119	\$0	\$32,768,544	52.5300%	\$0	\$17,213,316
120	345.000	Other Prod - Accessory Equip - NE	\$6,141,605	R-120	\$0	\$6,141,605	52.5300%	\$0	\$3,226,185
121	346.000	Other Production Misc Power Plant Equip Elec	\$34	R-121	\$0	\$34	52.5300%	\$0	\$18
122		TOTAL PRODUCTION - NORTHEAST STATION	\$39,872,853		\$0	\$39,872,853		\$0	\$20,945,209
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric-Hawthorn 7	\$221,355	R-124	\$0	\$221,355	52.5300%	\$0	\$116,278
125	342.000	Other Production-Fuel Holders-Electric-Hawthorn 7	\$1,181,977	R-125	\$0	\$1,181,977	52.5300%	\$0	\$620,893
126	344.000	Other Production-Generators-Electric-Hawthorn 7	\$10,181,036	R-126	\$0	\$10,181,036	52.5300%	\$0	\$5,348,098
127	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$916,546	R-127	\$0	\$916,546	52.5300%	\$0	\$481,462
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$12,500,914		\$0	\$12,500,914		\$0	\$6,566,731
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$26,926	R-130	\$0	\$26,926	52.5300%	\$0	\$14,144

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131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$235,136	R-131	\$0	\$235,136	52.5300%	\$0	\$123,517
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$10,819,912	R-132	\$0	\$10,819,912	52.5300%	\$0	\$5,683,700
133	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$565,383	R-133	\$0	\$565,383	52.5300%	\$0	\$298,996
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$11,647,357		\$0	\$11,647,357		\$0	\$6,118,357
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
136	311.000	Steam Production Structures-Elec	\$36,981	R-136	\$0	\$36,981	52.5300%	\$0	\$19,426
137	316.000	Misc Plant Equip - Electric W. Gardner	\$36	R-137	\$0	\$36	52.5300%	\$0	\$19
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	52.5300%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$9,828	R-139	\$0	\$9,828	52.5300%	\$0	\$5,163
140	341.000	Other Prod - Structures W. Gardner	\$591,061	R-140	\$0	\$591,061	52.5300%	\$0	\$310,484
141	342.000	Other Prod - Fuel Holders W. Gardner	\$992,373	R-141	\$0	\$992,373	52.5300%	\$0	\$521,294
142	344.000	Other Prod - Generators W. Gardner	\$37,995,817	R-142	\$0	\$37,995,817	52.5300%	\$0	\$19,959,203
143	345.000	Other Prod - Access Equip - W. Gardner	\$2,312,108	R-143	\$0	\$2,312,108	52.5300%	\$0	\$1,214,550
144	346.000	Other Production Misc Power Plant Equip-Elect	\$150	R-144	\$0	\$150	52.5300%	\$0	\$79
145		TOTAL PROD OTHER - WEST GARDNER 1. 2. 3 & 4	\$41,938,354		\$0	\$41,938,354		\$0	\$22,030,218
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$0	R-147	\$0	\$0	52.5300%	\$0	\$0
148	341.000	Other Production - Structures-Osawatomie	\$389,777	R-148	\$0	\$389,777	52.5300%	\$0	\$204,750
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$638,425	R-149	\$0	\$638,425	52.5300%	\$0	\$335,365
150	344.000	Other Prod - Generators-Osawatomie	\$9,090,999	R-150	\$0	\$9,090,999	52.5300%	\$0	\$4,775,502
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$606,187	R-151	\$0	\$606,187	52.5300%	\$0	\$318,430
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$10,725,388		\$0	\$10,725,388		\$0	\$5,634,047
153		TOTAL STEAM PRODUCTION	\$1,301,481,016		\$0	\$1,301,481,016		\$0	\$770,659,247
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	52.5300%	\$0	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$244,313,003	R-157	\$0	\$244,313,003	52.5300%	\$0	\$128,337,620
158	321.010	Structures MO Gr Up AFC Ele	\$11,388,216	R-158	\$0	\$11,388,216	100.0000%	\$0	\$11,388,216
159	322.000	Reactor Plant Equipment-Wolf Creek	\$371,449,186	R-159	\$0	\$371,449,186	52.5300%	\$0	\$195,122,257
160	322.010	Reactor - MO Gr Up AFDC	\$29,500,516	R-160	\$0	\$29,500,516	100.0000%	\$0	\$29,500,516
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$90,923,974	R-162	\$0	\$90,923,974	52.5300%	\$0	\$47,762,364
163	323.010	Turbogenerator MO GR Up AFDC	\$4,370,953	R-163	\$0	\$4,370,953	100.0000%	\$0	\$4,370,953
164	324.000	Accessory Electric Equipment - Wolf Creek	\$62,815,393	R-164	\$0	\$62,815,393	52.5300%	\$0	\$32,986,926
165	324.010	Accessory Equip - MO Gr Up AFDC	\$3,108,799	R-165	\$0	\$3,108,799	100.0000%	\$0	\$3,108,799
166	325.000	Miscellaneous Power Plant Equipment	\$21,924,096	R-166	\$0	\$21,924,096	52.5300%	\$0	\$11,516,728
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$524,215	R-167	\$0	\$524,215	100.0000%	\$0	\$524,215
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,935,129	R-168	\$0	-\$4,935,129	100.0000%	\$0	-\$4,935,129
169	328.010	MPSC Disallow - Mo Basis	-\$69,555,750	R-169	\$0	-\$69,555,750	52.5300%	\$0	-\$36,537,635
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	52.5300%	\$0	-\$5,298,179
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
172		TOTAL NUCLEAR PRODUCTION	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							

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176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$1,662	R-177	\$0	\$1,662	52.5300%	\$0	\$873
178	341.020	Oth Prod-Struct-Elec-Wind	\$919,815	R-178	\$0	\$919,815	52.5300%	\$0	\$483,179
179	344.020	Oth Prod-Generators-Elec-Wind	\$42,225,999	R-179	\$0	\$42,225,999	52.5300%	\$0	\$22,181,317
180	345.020	Oth Prod-Accessory Equip-Wind	\$26,466	R-180	\$0	\$26,466	52.5300%	\$0	\$13,903
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$43,173,942		\$0	\$43,173,942		\$0	\$22,679,272
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Electric Wind	\$55,605	R-183	\$0	\$55,605	52.5300%	\$0	\$29,209
184	344.020	Other Prod-Generators-Electric Wind	\$6,399,161	R-184	\$0	\$6,399,161	52.5300%	\$0	\$3,381,479
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$6,454,766		\$0	\$6,454,766		\$0	\$3,390,688
186		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
187		Production - Salvage & Removal	-\$17,791,344	R-187	\$0	-\$17,791,344	52.5300%	\$0	-\$9,345,793
188		Retirements not classified-Nuclear and Steam	-\$476,270	R-188	\$0	-\$476,270	52.5300%	\$0	-\$250,185
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$18,267,614		\$0	-\$18,267,614		\$0	-\$9,595,978
190		GENERAL PLANT-BUILDINGS							
191	311.000	Steam Prod. Structures-Electric	\$165	R-191	\$0	\$165	52.5300%	\$0	\$87
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$280,950	R-192	\$0	\$280,950	52.5300%	\$0	\$147,583
193	315.000	Steam Prod-Accessory Equip-Electric	\$5,534	R-193	\$0	\$5,534	52.5300%	\$0	\$2,907
194	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$11,883	R-194	\$0	\$11,883	52.5300%	\$0	\$6,242
195		TOTAL GENERAL PLANT-BUILDINGS	\$298,532		\$0	\$298,532		\$0	\$156,819
196		GENERAL PLANT - GENERAL EQUIP/TOOLS							
197	311.000	Stm Prod-Structures-Electric	\$206	R-197	\$0	\$206	52.5300%	\$0	\$108
198	315.000	Steam Production - Accessory Equipment-Electric	\$2,434	R-198	\$0	\$2,434	52.5300%	\$0	\$1,279
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$1,493,903	R-199	\$0	\$1,493,903	52.5300%	\$0	\$784,747
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,496,543		\$0	\$1,496,543		\$0	\$786,134
201		BULK OIL FACILITY NE							
202	310.000	Steam Prod-Land-Electric	\$0	R-202	\$0	\$0	52.5300%	\$0	\$0
203	311.000	Steam Prod-Structures-Electric	\$739,934	R-203	\$0	\$739,934	52.5300%	\$0	\$388,687
204	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$541,476	R-204	\$0	\$541,476	52.5300%	\$0	\$284,437
205	315.000	Steam Production-Accessory Equipment- Electric	\$15,946	R-205	\$0	\$15,946	52.5300%	\$0	\$8,376
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$80,781	R-206	\$0	\$80,781	52.5300%	\$0	\$42,434
207		TOTAL BULK OIL FACILITY NE	\$1,378,137		\$0	\$1,378,137		\$0	\$723,934
208		TOTAL OTHER PRODUCTION	\$34,534,306		\$0	\$34,534,306		\$0	\$18,140,869
209		TOTAL PRODUCTION PLANT	\$2,106,348,455		\$0	\$2,106,348,455		\$0	\$1,221,249,434
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$0	R-211	\$0	\$0	52.5300%	\$0	\$0
212	350.010	Land Rights - Transmission Plant	\$7,574,087	R-212	\$0	\$7,574,087	52.5300%	\$0	\$3,978,668
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$105	R-213	\$0	\$105	52.5300%	\$0	\$55
214	352.000	Structures & Improvements - Transmission Plant	\$1,496,257	R-214	\$0	\$1,496,257	52.5300%	\$0	\$785,984
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$72,017	R-215	\$0	\$72,017	52.5300%	\$0	\$37,831
216	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$4,374	R-216	\$0	\$4,374	100.0000%	\$0	\$4,374

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217	353.000	Station Equipment - Transmission Plant	\$44,332,773	R-217	\$0	\$44,332,773	52.5300%	-\$1,639,402	\$21,648,604
218	353.000	Transmission Plant-Spearville 2	\$0	R-218	\$0	\$0	52.5300%	\$0	\$0
219	353.010	Station Equip - Wolf Creek-Transmission Plant	\$4,660,390	R-219	\$0	\$4,660,390	52.5300%	\$0	\$2,448,103
220	353.020	Stat Equip- WfCrk Mo Gr Up	\$325,194	R-220	\$0	\$325,194	100.0000%	\$0	\$325,194
221	353.030	Station Equip - Communications	\$1,599,361	R-221	\$0	\$1,599,361	52.5300%	\$0	\$840,144
222	354.000	Towers and Fixtures - Transmission Plant	\$3,638,638	R-222	\$0	\$3,638,638	52.5300%	\$0	\$1,911,377
223	355.000	Poles and Fixtures - Transmission Plant	\$55,440,436	R-223	\$0	\$55,440,436	52.5300%	\$0	\$29,122,861
224	355.010	Poles & Fixtures - Wolf Creek	\$47,747	R-224	\$0	\$47,747	52.5300%	\$0	\$25,081
225	355.020	Poles & Fixtures - WfCrk Mo Gr Up	\$3,214	R-225	\$0	\$3,214	100.0000%	\$0	\$3,214
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$49,467,014	R-226	\$0	\$49,467,014	52.5300%	\$0	\$25,985,022
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$23,238	R-227	\$0	\$23,238	52.5300%	\$0	\$12,207
228	356.020	Ovehd Cond-Dev-WfCrk- Mo Gr Up	\$1,397	R-228	\$0	\$1,397	100.0000%	\$0	\$1,397
229	357.000	Underground Conduit	\$1,899,805	R-229	\$0	\$1,899,805	52.5300%	\$0	\$997,968
230	358.000	Underground Conductors & Devices	\$2,456,414	R-230	\$0	\$2,456,414	52.5300%	\$0	\$1,290,354
231		Transmission-Salvage & Removal : Retirements not classified	-\$382,730	R-231	\$0	-\$382,730	52.5300%	\$0	-\$201,048
232		TOTAL TRANSMISSION PLANT	\$172,659,731		\$0	\$172,659,731		-\$1,639,402	\$89,217,390
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$0	R-234	\$0	\$0	43.8094%	\$0	\$0
235	360.010	Land Rights -Distribution Plant	\$6,876,879	R-235	\$0	\$6,876,879	58.3311%	\$0	\$4,011,359
236	361.000	Structures & Improvements - Distribution Plant	\$8,049,946	R-236	\$0	\$8,049,946	49.6608%	\$0	\$3,004,452
237	362.000	Station Equipment - Distribution Plant	\$59,643,477	R-237	\$0	\$59,643,477	57.8733%	\$0	\$34,517,648
238	362.030	Station Equip - Communications	\$1,490,491	R-238	\$0	\$1,490,491	54.7304%	\$0	\$815,752
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$152,412,570	R-239	\$0	\$152,412,570	53.8079%	\$0	\$82,010,003
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$58,376,503	R-240	\$0	\$58,376,503	54.9105%	\$0	\$32,054,830
241	366.000	Underground Conduit - Distribution Plant	\$38,506,417	R-241	\$0	\$38,506,417	58.3373%	\$0	\$22,463,604
242	367.000	Underground Conductors & Devices - Distribution Plant	\$68,158,785	R-242	\$0	\$68,158,785	52.0322%	\$0	\$35,464,515
243	368.000	Line Transformers - Distribution Plant	\$116,167,103	R-243	\$0	\$116,167,103	57.3172%	\$0	\$66,583,731
244	369.000	Services- Distribution Plant	\$49,839,485	R-244	\$0	\$49,839,485	51.5567%	\$0	\$25,695,594
245	370.000	Meters - Distribution Plant	\$64,381,185	R-245	\$0	\$64,381,185	54.3101%	\$0	\$34,965,486
246	371.000	Meter Installations - Distribution Plant	\$12,416,149	R-246	\$0	\$12,416,149	74.3998%	\$0	\$9,237,590
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,178,934	R-247	\$0	\$11,178,934	28.7386%	\$0	\$3,212,781
248		Distribution-Salvage and removal: Retirements not classified	-\$2,546,568	R-248	\$0	-\$2,546,568	54.4317%	\$0	-\$1,386,140
249		TOTAL DISTRIBUTION PLANT	\$642,951,356		\$0	\$642,951,356		\$0	\$352,651,205
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$0	R-251	\$0	\$0	53.4300%	\$0	\$0
252	390.000	Structures & Improvements - General Plant	\$22,373,468	R-252	\$0	\$22,373,468	53.4300%	-\$5,625,000	\$6,329,144
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,151,403	R-253	\$0	\$1,151,403	53.4300%	\$0	\$615,195
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$2,871,964	R-254	\$0	\$2,871,964	53.4300%	\$0	\$1,534,490
255	391.000	Office Furniture & Equipment - General Plant	\$6,867,860	R-255	-\$1,345,883	\$5,521,977	53.4300%	\$133,299	\$3,083,691
256	391.010	Off Furniture & Equip - Wolf Creek	\$1,741,061	R-256	\$0	\$1,741,061	53.4300%	\$40,607	\$970,856
257	391.020	Off Furniture & Equip - Computer	\$626,177	R-257	-\$300,160	\$326,017	53.4300%	\$417,063	\$591,254
258	392.000	Transportation Equipment - General Plant	\$451,350	R-258	\$0	\$451,350	53.4300%	\$0	\$241,156
259	392.010	Trans Equip- Light Trucks	\$1,672,833	R-259	\$0	\$1,672,833	53.4300%	\$0	\$893,795
260	392.020	Trans Equip - Heavy Trucks	\$3,898,287	R-260	\$0	\$3,898,287	53.4300%	\$0	\$2,082,855
261	392.030	Trans Equip - Tractors	\$263,806	R-261	\$0	\$263,806	53.4300%	\$0	\$140,952
262	392.040	Trans Equip - Trailers	\$764,226	R-262	\$0	\$764,226	53.4300%	\$0	\$408,326
263	393.000	Stores Equipment - General Plant	\$604,289	R-263	-\$182,593	\$421,696	53.4300%	-\$26,434	\$198,878
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,295,408	R-264	-\$776,784	\$1,518,624	53.4300%	\$209,873	\$1,021,274
265	395.000	Laboratory Equipment	\$3,252,754	R-265	-\$321,701	\$2,931,053	53.4300%	-\$112,938	\$1,453,124
266	396.000	Power Operated Equipment - General Plant	\$5,015,129	R-266	\$0	\$5,015,129	53.4300%	\$0	\$2,679,583
267	397.000	Communication Equipment - General Plant	\$12,326,559	R-267	-\$1,038,400	\$11,288,159	53.4300%	\$11,393,972	\$17,425,235
268	397.010	Communications Equip - Wolf Creek	\$78,050	R-268	\$0	\$78,050	53.4300%	\$15,916	\$57,618
269	397.020	Comm Equip - WfCrk Mo Grs Up	\$2,853	R-269	\$0	\$2,853	100.0000%	\$2,212	\$5,065
270	398.000	Miscellaneous Equipment - General Plant	\$113,458	R-270	-\$37,537	\$75,921	53.4300%	\$34,836	\$75,401
271		General Plant-Salvage and removal: Retirements not classified	\$109,252	R-271	\$0	\$109,252	53.4300%	\$0	\$58,373

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272		TOTAL GENERAL PLANT	\$66,480,187		-\$4,003,058	\$62,477,129		\$6,483,406	\$39,866,265
273		TOTAL DEPRECIATION RESERVE	\$3,021,778,246		-\$4,003,058	\$3,117,775,188		\$6,544,004	\$3,174,000,192

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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-217	Station Equipment - Transmission Plant	353.000		\$0		-\$1,639,402
	1. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Acquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		-\$1,639,402	
R-252	Structures & Improvements - General Plant	390.000		\$0		-\$5,625,000
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$5,625,000	
R-255	Office Furniture & Equipment - General Plant	391.000		-\$1,345,863		\$133,299
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$925,107		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$420,776		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$133,299	
R-256	Off Furniture & Equip - Wolf Creek	391.010		\$0		\$40,607
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$40,607	
R-257	Off Furniture & Equip - Computer	391.020		-\$300,160		\$417,063

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	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$417,063	
R-263	Stores Equipment- General Plant	393,000		-\$182,593		-\$26,434
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$26,434	
R-264	Tools, Shop & Garage Equipment- General Pla	394,000		-\$176,784		\$209,874
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	

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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
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$209,873	
R-265	Laboratory Equipment	395,000		-\$321,701		-\$112,938
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$112,938	
R-267	Communication Equipment - General Plant	397,000		-\$1,038,400		\$11,393,972
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$39,947		\$0	
	3. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		\$11,393,972	
	No Adjustment		\$0		\$0	
R-268	Communications Equip - Wolf Creek	397,010		\$0		\$15,916

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$15,916	
R-269	Comm Equip - W/Crk Mo Grs Up	397,020		\$0		\$2,212
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$2,212	
R-270	Miscellaneous Equipment - General Plant	398,000		-\$37,537		\$34,836
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$34,836	
Total Reserve Adjustments				\$4,093,058		\$4,844,004

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$60,283,187	27.38	13.85	13.53	0.037058	\$2,233,974
3	Wolf Creek Fuel	\$18,324,940	27.38	25.85	1.53	0.004192	\$76,818
4	Wolf Creek Payroll, Futa, Suta and FICA	\$23,437,499	27.38	25.85	1.53	0.004192	\$98,250
5	Wolfcreek O&M	\$20,585,590	27.38	25.85	1.53	0.004192	\$86,295
6	Wolf Creek Fuel Outage Accrual	\$0	27.38	27.01	0.37	0.001014	\$0
7	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	27.38	13.81	13.57	0.037178	\$0
8	Accrued Vacation	\$6,141,826	27.38	344.83	-317.45	-0.869726	-\$5,341,706
9	Fuel- Coal and Unit Train Expense	\$115,794,635	27.38	20.88	6.50	0.017810	\$2,062,302
10	Fuel - Purchased Gas	\$699,823	27.38	28.62	-1.24	-0.003397	-\$2,377
11	Fuel - Purchased Oil	\$5,778,088	27.38	8.50	18.88	0.051726	\$298,877
12	Purchased Power	\$5,964,978	27.38	30.72	-3.34	-0.009151	-\$4,586
13	Injuries and Damages	\$1,014,539	27.38	149.56	-122.18	-0.334740	-\$339,607
14	Pensions	\$25,402,195	27.38	51.74	-24.36	-0.066740	-\$1,695,342
15	OPEB's	\$3,931,753	27.38	178.44	-151.06	-0.413863	-\$1,627,207
16	Cash Vouchers	\$125,191,234	27.38	30.00	-2.62	-0.007178	-\$898,623
17	TOTAL OPERATION AND MAINT. EXPENSE	\$412,550,287					-\$5,102,932
18	TAXES						
19	FICA - Employer Portion	\$4,423,194	27.38	13.77	13.61	0.037288	\$164,932
20	Federal/State Unemployment Taxes	\$308,997	27.38	71.00	-43.62	-0.119507	-\$36,927
21	MO Gross Receipts Taxes- 6%	\$33,929,345	12.17	72.28	-60.11	-0.164685	-\$5,587,654
22	MO Gross Receipts Taxes- 4%	\$12,992,010	12.17	39.34	-27.17	-0.074438	-\$967,099
23	MO Gross Receipts Taxes- Other Cities	\$7,599,020	12.17	60.94	-48.77	-0.133616	-\$1,015,351
24	Property Tax	\$41,018,373	12.17	208.84	-196.67	-0.538822	-\$22,101,602
25	TOTAL TAXES	\$100,270,939					-\$29,543,701
26	OTHER EXPENSES						
27	Use-Sales Taxes	\$18,501,466	12.17	22.00	-9.83	-0.026932	-\$498,281
28	TOTAL OTHER EXPENSES	\$18,501,466					-\$498,281
29	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,144,914
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$26,426,770	27.38	45.63	-18.25	-0.050000	-\$1,321,339
32	State Tax Offset	\$5,578,355	27.38	45.63	-18.25	-0.050000	-\$278,918
33	City Tax Offset	\$0	27.38	45.63	-18.25	-0.050000	\$0
34	Interest Expense Offset	\$61,004,458	27.38	86.55	-59.17	-0.162110	-\$9,889,433
35	TOTAL OFFSET FROM RATE BASE	\$93,009,583					-\$11,489,690
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$46,634,604

Kansas City Power Light Company
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Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non-Labor	Adjust Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO First Adj. Jurisdictional (N+R+J)	MO Adj. Juris. Labor (L+M+K)	MO Adj. Juris. Non-Labor (L+M+K)
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$693,205,090			Rev-2		\$693,205,090	100.0000%	\$8,481,441	\$701,686,531		
Rev-3	400.000	Gross Receipts Tax in MO Revenue	\$55,104,841			Rev-3		\$55,104,841	100.0000%	-\$55,104,841	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$544,359			Rev-4		\$544,359	100.0000%	\$200,108	\$744,467		
Rev-5	400.000	Retail Rate Revenue- Kansas as booked	\$615,590,110			Rev-5		\$615,590,110	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,364,444,400					\$1,364,444,400		-\$46,423,292	\$702,430,998		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$11,904,683			Rev-8		\$11,904,683	52.5300%	-\$4,244,257	\$2,009,273		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$19,551,588			Rev-9		\$19,551,588	57.2700%	-\$3,002,473	\$8,194,721		
Rev-10	447.020	SFR Retail	\$0			Rev-10		\$0	57.2700%	\$0	\$0		
Rev-11	447.030	Other Miscellaneous & Adjustments	\$860,478			Rev-11		\$860,478	57.2700%	\$0	\$492,796		
Rev-12	447.000	Non-Firm Sales (Margin on Sales)	\$24,336,348			Rev-12		\$24,336,348	57.2700%	\$9,254,572	\$23,191,998		
Rev-13	447.000	Non-Firm Sales (Cost of Sales)	\$97,637,337			Rev-13		\$97,637,337	57.2700%	-\$55,838,793	\$78,110		
Rev-14	447.000	Rev. On Transmission for KCPL	\$0			Rev-14		\$0	57.2700%	\$0	\$0		
Rev-15	447.101	Resales-FERC Juris Wholesale Firm Power	\$6,087,079			Rev-15		\$6,087,079	0.0000%	\$0	\$0		
Rev-16	447.102	Resales-Cooperatives	\$0			Rev-16		\$0	0.0000%	\$0	\$0		
Rev-17	447.103	Resales-Municipalities	\$0			Rev-17		\$0	0.0000%	\$0	\$0		
Rev-18	449.101	BPS in excess of 25% with Interest	\$431			Rev-18		\$431	100.0000%	-\$431	\$0		
Rev-19	450.001	Other Oper Rev- Forfeited Discounts - MO Only	\$1,780,476			Rev-19		\$1,780,476	100.0000%	-\$4,283	\$1,776,193		
Rev-20	450.001	Other Oper Rev. Forfeited Discounts - KS Only	\$1,259,695			Rev-20		\$1,259,695	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc Service - MO Only	\$564,817			Rev-21		\$564,817	100.0000%	\$0	\$564,817		
Rev-22	451.001	Other Oper Revenues-Misc Service - KS Only	\$321,158			Rev-22		\$321,158	0.0000%	\$0	\$0		
Rev-23	451.001	Other Oper Revenues-Misc. Services -Allocated-DIST	-\$9,513			Rev-23		-\$9,513	64.4317%	\$0	-\$5,178		
Rev-24	454.000	Rent From Electric Property - MO	\$765,890			Rev-24		\$765,890	100.0000%	\$0	\$765,890		
Rev-25	454.000	Rent From Electric Property - KS	\$912,657			Rev-25		\$912,657	0.0000%	\$0	\$0		
Rev-26	454.000	Rent From Electric Property - Allocated PROD	\$27,874			Rev-26		\$27,874	52.5300%	\$0	\$14,642		
Rev-27	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-27		\$6,785	52.5300%	\$0	\$3,564		
Rev-28	454.000	Rent From Electric Property - Allocated DIST	\$1,104,093			Rev-28		\$1,104,093	54.4317%	\$0	\$600,977		
Rev-29	456.000	Transmission For Others	\$10,678,545			Rev-29		\$10,678,545	52.5300%	\$0	\$5,609,440		
Rev-30	456.000	Other Electric Revenues - MO	\$466,255			Rev-30		\$466,255	100.0000%	\$0	\$466,255		
Rev-31	456.000	Other Electric Revenues - KS	\$128,912			Rev-31		\$128,912	0.0000%	\$0	\$0		
Rev-32	456.000	Other Electric Revenues - Allocated DIST	\$186,769			Rev-32		\$186,769	54.4317%	\$0	\$101,662		
Rev-33		TOTAL OTHER OPERATING REVENUES	\$178,572,357					\$178,572,357		-\$53,835,665	\$43,865,160		
Rev-34		TOTAL OPERATING REVENUES	\$1,543,016,757					\$1,543,016,757		-\$100,258,957	\$746,306,158		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Sbm Oper- Suprv & Engineering	\$12,496,889	\$0	\$12,496,889	E-4	-\$135,210	\$12,361,679	52.5300%	\$0	\$6,493,590	-\$14,270	\$6,507,860
5	500.000	Prod Steam Oper - lat 1&2 - 100% MO	\$20,566	\$0	\$20,566	E-5	\$105,090	\$125,656	100.0000%	\$0	\$125,656	\$0	\$125,656
6	500.000	Prod Steam Oper - lat 1&2 - 100% KS	\$43,241	\$0	\$43,241	E-6	\$0	\$43,241	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$253,384,698	\$0	\$253,384,698	E-7	-\$51,220,382	\$202,164,316	57.2700%	\$0	\$115,779,504	-\$15,131	\$115,794,635
8	501.000	Fuel Expense - Oil	\$9,003,895	\$0	\$9,003,895	E-8	\$718,380	\$9,722,275	57.2700%	\$0	\$5,567,947	\$0	\$5,567,947
9	501.200	Fuel Expense - Gas	\$793,462	\$0	\$793,462	E-9	-\$294,658	\$498,804	57.2700%	\$0	\$285,665	\$0	\$285,665
10	501.400	Fuel Expense - Residual	\$455,772	\$0	\$455,772	E-10	\$0	\$455,772	57.2700%	\$0	\$261,021	\$0	\$261,021
11	501.300	Fuel Expense - Limestone, Ammonia, and	\$5,081,904	\$0	\$5,081,904	E-11	\$136,807	\$5,218,711	57.2700%	\$0	\$2,988,756	\$0	\$2,988,756

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Kansas City Power Light Company
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Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Fuel Adj Jurisdictional (H+I)+J	MO Adj Juris. Labor	MO Adj Juris. Non Labor
12	501.000	Fuel Expense - Unit Train Depreciation	\$701,973	\$0	\$701,973	E-12		\$0	57.2700%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense Other (Labor)	\$7,271,252	\$0	\$7,271,252	E-13		\$0	57.2700%	\$0	\$0	\$0	\$0
14	501.500	Fuel Handling	\$3,747,802	\$0	\$3,747,802	E-14		\$0	57.2700%	\$0	\$4,164,248	\$0	\$4,164,248
15	501.000	100% MO STB - (Surface Trsp Bound)	-\$101,759	\$0	-\$101,759	E-15		\$0	100.0000%	\$0	\$2,146,366	\$0	\$2,146,366
16	501.000	100%-KS-STB (Surface Trsp Bound)	-\$263,816	\$0	-\$263,816	E-16		\$0	0.0000%	\$0	-\$101,759	\$0	-\$101,759
17	501.000	Fuel Expense Coal Inventory Adjust-Origin	\$0	\$0	\$0	E-17		\$0	57.2700%	\$0	\$0	\$0	\$0
18	501.000	Fuel Expense 2 - Unit Train Depreciation	\$0	\$0	\$0	E-18		\$0	57.2700%	\$0	\$0	\$0	\$0
19	502.000	Steam Operating Expense	\$15,758,220	\$0	\$15,758,220	E-19	\$1,319,956	\$17,078,076	52.5300%	\$0	\$8,971,113	-\$18,269	\$8,989,382
20	502.000	Steam Operating Expense 100% MO	\$80,402	\$0	\$80,402	E-20	-\$182,031	-\$101,629	100.0000%	\$0	-\$101,629	\$0	-\$101,629
21	502.000	Steam Operating Expense 100% KS	\$169,017	\$0	\$169,017	E-21	\$0	\$169,017	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operating Electric Expense	\$6,674,137	\$0	\$6,674,137	E-22	\$18,649	\$6,692,986	52.5300%	\$0	\$3,515,826	-\$10,147	\$3,525,973
23	505.000	Steam Operating Electric Expense 100% MO	\$455	\$0	\$455	E-23	-\$21,123	-\$20,668	100.0000%	\$0	-\$20,668	\$0	-\$20,668
24	505.000	Steam Operating Electric Expense 100% KS	\$957	\$0	\$957	E-24	\$0	\$957	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc/ Other Power Expenses	\$9,920,783	\$0	\$9,920,783	E-25	\$290,757	\$10,211,540	52.5300%	\$0	\$5,364,122	-\$8,808	\$5,372,930
26	506.000	Misc/ Other Power Expenses 100% MO	\$3,816	\$0	\$3,816	E-26	\$109,132	\$112,948	100.0000%	\$0	\$112,948	\$0	\$112,948
27	506.000	Misc/ Other Power Expenses 100% KS	\$7,987	\$0	\$7,987	E-27	\$0	\$7,987	0.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents	\$187,058	\$0	\$187,058	E-28	-\$3,001	\$184,057	52.5300%	\$0	\$96,685	\$0	\$96,685
29	507.000	Steam Operating Expense Rents 100% MO	\$10	\$0	\$10	E-29	\$2,479	\$2,489	100.0000%	\$0	\$2,489	\$0	\$2,489
30	507.000	Steam Operating Expense Rents 100% KS	\$16	\$0	\$16	E-30	\$0	\$16	0.0000%	\$0	\$0	\$0	\$0
31	509.000	NOX/Other Allowances - Allocated	-\$26,036	\$0	-\$26,036	E-31	\$0	-\$26,036	57.2700%	\$0	-\$14,911	\$0	-\$14,911
32	509.000	Amort of SO2 Allowances-Allocated	\$0	\$0	\$0	E-32	-\$538	-\$538	57.2700%	\$0	-\$308	\$0	-\$308
33	509.000	Amort of SO2 Allowances - MO	-\$959,236	\$0	-\$959,236	E-33	-\$1,342,930	-\$2,302,166	100.0000%	\$0	-\$2,302,166	\$0	-\$2,302,166
34	509.000	Amort of SO2 Allowances - KS	-\$1,401,031	\$0	-\$1,401,031	E-34	\$0	-\$1,401,031	0.0000%	\$0	\$0	\$0	\$0
35		TOTAL OPERATION & MAINTENANCE EXPENSE	\$323,052,434	\$0	\$323,052,434		-\$51,200,496	\$271,851,938		\$0	\$153,334,493	-\$66,625	\$153,401,118
36		TOTAL STEAM POWER GENERATION	\$323,052,434	\$0	\$323,052,434		-\$51,200,496	\$271,851,938		\$0	\$153,334,493	-\$66,625	\$153,401,118
37		ELECTRIC MAINTENANCE EXPENSE											
38	510.000	Steam Maintenance Suprv & Engineering	\$5,745,951	\$0	\$5,745,951	E-38	\$54,647	\$5,800,598	52.5300%	\$0	\$3,047,054	-\$7,883	\$3,054,937
39	510.000	Steam Maintenance 100% MO	\$2,291	\$0	\$2,291	E-39	-\$22,530	-\$20,239	100.0000%	\$0	-\$20,239	\$0	-\$20,239
40	510.000	Steam Maintenance 100% KS	\$4,797	\$0	\$4,797	E-40	\$0	\$4,797	0.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures	\$5,060,481	\$0	\$5,060,481	E-41	\$300,219	\$5,360,700	52.5300%	\$0	\$2,815,976	-\$2,353	\$2,818,329
42	511.000	Maintenance of Structures 100% MO	\$3,674	\$0	\$3,674	E-42	\$44,845	\$48,519	100.0000%	\$0	\$48,519	\$0	\$48,519
43	511.000	Maintenance of Structures 100% KS	\$7,718	\$0	\$7,718	E-43	\$0	\$7,718	0.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant Labor	\$10,814,543	\$0	\$10,814,543	E-44	-\$39,296	\$10,775,247	52.5300%	\$0	\$5,660,237	-\$20,642	\$5,680,879
45	512.000	Maintenance of Boiler Plant Non Labor	\$21,019,051	\$0	\$21,019,051	E-45	\$1,077,351	\$22,096,402	52.5300%	\$0	\$11,607,240	\$0	\$11,607,240
46	512.000	Maintenance (atan 1&2 100% MO	\$215,394	\$0	\$215,394	E-46	-\$215,486	-\$92	100.0000%	\$0	-\$92	\$0	-\$92
47	512.000	Maintenance (atan 1&2 100% KS	\$452,874	\$0	\$452,874	E-47	\$0	\$452,874	0.0000%	\$0	\$0	\$0	\$0
48	513.000	Maintenance of Electric Plant	\$7,036,894	\$0	\$7,036,894	E-48	\$635,803	\$7,672,697	52.5300%	\$0	\$4,030,467	-\$3,967	\$4,034,434
49	513.000	Maintenance of Electric Plant 100% MO	\$72,571	\$0	\$72,571	E-49	\$14,588	\$87,159	100.0000%	\$0	\$87,159	\$0	\$87,159
50	513.000	Maintenance of Electric Plant 100% KS	\$152,584	\$0	\$152,584	E-50	\$0	\$152,584	0.0000%	\$0	\$0	\$0	\$0
51	514.000	Mtca Misc/ Steam Plant 100% MO	\$9,622	\$0	\$9,622	E-51	-\$6,221	\$3,401	100.0000%	\$0	\$3,401	\$0	\$3,401
52	514.000	Maintenance of Miscellaneous Steam Plant	\$506,553	\$0	\$506,553	E-52	\$17,604	\$524,157	52.5300%	\$0	\$275,340	-\$131	\$275,471
53	514.000	Mtca Misc/ Steam Plant 100% KS	\$20,231	\$0	\$20,231	E-53	\$0	\$20,231	0.0000%	\$0	\$0	\$0	\$0
54		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$51,125,229	\$0	\$51,125,229		\$1,861,524	\$52,986,753		\$0	\$27,555,062	-\$34,976	\$27,590,038
55		NUCLEAR POWER GENERATION											
56		OPERATION - NUCLEAR											
57	517.000	Prod Nuclear Oper- Suprv & Engineer	\$7,044,762	\$0	\$7,044,762	E-57	\$80,879	\$7,125,641	52.5300%	\$0	\$3,743,099	\$42,486	\$3,700,613

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Update at March 31, 2012
Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (\$K)	Test Year Labor	Test Year Non-Labor	Adjust Number	Total Company		Jurisdictional Allocations	Jurisdictional Adjustments	MO Fuel Adj Jurisdictional (From Adj. Sels)	MO Adj. Juris Labor	MO Adj. Juris Non-Labor
							From Adj. Sels	(C+D)					
			(I+J)				(G+H)		(I+J+K)	(L+M+K)			
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,962,993	\$0	\$18,962,993	E-58	\$13,034,457	\$31,997,450	57.2700%	\$0	\$18,324,940	\$0	\$18,324,940
59	518.200	Prod Nuclear-Disposal Costs	\$2,813,868	\$0	\$2,813,868	E-59	-\$2,813,868	\$0	57.2700%	\$0	\$0	\$0	\$0
60	518.000	KS DOE Refund	-\$15,109	\$0	-\$15,109	E-60	\$0	-\$15,109	0.0000%	\$0	\$0	\$0	\$0
61	518.000	Cost of Oil	\$442,310	\$0	\$442,310	E-61	-\$75,380	\$366,930	57.2700%	\$0	\$210,141	\$0	\$210,141
62	519.000	Coolants and Water	\$2,694,784	\$0	\$2,694,784	E-62	\$36,881	\$2,731,465	52.5300%	\$0	\$1,434,839	\$19,289	\$1,415,570
63	520.000	Steam Expense	\$16,068,779	\$0	\$16,068,779	E-63	\$175,748	\$16,244,527	52.5300%	\$0	\$8,533,250	\$92,320	\$8,440,930
64	523.000	Electric Expense	\$1,023,804	\$0	\$1,023,804	E-64	\$16,697	\$1,040,501	52.5300%	\$0	\$546,575	\$8,771	\$537,804
65	524.000	Misc. Nuclear Power Expenses-Allocated	\$13,772,019	\$0	\$13,772,019	E-65	\$184,605	\$13,956,624	52.5300%	\$0	\$7,331,415	\$96,973	\$7,234,442
66	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-66	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
67	524.000	Misc. Nuclear Power Expenses - 100% KS	\$515,029	\$0	\$515,029	E-67	\$0	\$515,029	0.0000%	\$0	\$0	\$0	\$0
68	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-68	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
69	524.000	Decommissioning-Kansas	\$2,095,602	\$0	\$2,095,602	E-69	\$0	\$2,095,602	0.0000%	\$0	\$0	\$0	\$0
70	524.000	Decommissioning FERC	\$35,748	\$0	\$35,748	E-70	\$0	\$35,748	0.0000%	\$0	\$0	\$0	\$0
71	524.950	Refueling Outage Amort	\$4,381,568	\$0	\$4,381,568	E-71	\$1,328,096	\$5,719,664	52.5300%	\$0	\$3,004,539	\$0	\$3,004,539
72	524.950	WC Outage Oper Amort Exp 100% MO	\$95,690	\$0	\$95,690	E-72	\$0	\$95,690	100.0000%	\$0	\$95,690	\$0	\$95,690
73	525.000	Rents	\$0	\$0	\$0	E-73	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
74		TOTAL OPERATION - NUCLEAR	\$71,223,111	\$0	\$71,223,111		\$11,967,915	\$83,191,026		\$0	\$44,505,752	\$259,819	\$44,245,933
75		MAINTENANCE - NP											
76	528.000	Prod Nuclear Maint- Suprv & Engineer	\$8,454,001	\$0	\$8,454,001	E-76	-\$1,829,530	\$6,624,471	52.5300%	\$0	\$3,479,835	\$30,490	\$3,449,345
77	529.000	Prod Nuclear Maint- Maint of Structures	\$2,842,574	\$0	\$2,842,574	E-77	\$4,757	\$2,847,331	52.5300%	\$0	\$1,495,703	\$33,398	\$1,462,305
78	530.000	Prod Nuclear Maint- Maint Reactor Pint	-\$5,225,068	\$0	-\$5,225,068	E-78	\$4,014,883	-\$1,210,185	52.5300%	\$0	-\$635,711	\$34,039	-\$669,750
79	530.000	Refueling Outage Amortization	\$11,784,928	\$0	\$11,784,928	E-79	\$5,328,672	\$17,113,600	52.5300%	\$0	\$8,989,774	\$0	\$8,989,774
80	530.000	Refueling Outage Amortization MO Only	\$218,426	\$0	\$218,426	E-80	\$0	\$218,426	100.0000%	\$0	\$218,426	\$0	\$218,426
81	531.000	Prod Nuclear Maint- Maint	\$9,453,482	\$0	\$9,453,482	E-81	-\$3,198,040	\$6,255,442	52.5300%	\$0	\$3,285,983	\$28,921	\$3,257,062
82	532.000	Prod Nuclear Maint- Maint of Misc Pint	\$2,768,871	\$0	\$2,768,871	E-82	-\$74,794	\$2,694,077	52.5300%	\$0	\$1,415,199	\$20,265	\$1,394,934
83		TOTAL MAINTENANCE - NP	\$30,297,214	\$0	\$30,297,214		\$4,245,948	\$34,543,162		\$0	\$18,249,209	\$147,113	\$18,102,096
84		TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325		\$16,213,863	\$117,734,188		\$0	\$62,754,961	\$408,932	\$62,348,029
85		HYDRAULIC POWER GENERATION											
86		OPERATION - HP											
87		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		MAINTENANCE - HP											
89		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
90		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
91		OTHER POWER GENERATION											
92		OPERATION - OP											
93	546.100	Prod Turbine Oper Suprv & Engineer	\$893,180	\$0	\$893,180	E-93	-\$2,638	\$890,542	52.5300%	\$0	\$467,801	-\$1,386	\$469,187
94	547.000	Other Pwr Oper- Fuel Expense (labor)	\$59,339	\$0	\$59,339	E-94	-\$171	\$59,168	57.2700%	\$0	\$33,885	-\$98	\$33,983
95	547.100	Fuel Handling (non-labor)	\$79,936	\$0	\$79,936	E-95	\$0	\$79,936	57.2700%	\$0	\$45,779	\$0	\$45,779
96	547.000	Other Fuel Expense - Oil	\$451,717	\$0	\$451,717	E-96	-\$451,717	\$0	57.2700%	\$0	\$0	\$0	\$0
97	547.000	Other Fuel Expense - Gas	\$13,955,927	\$0	\$13,955,927	E-97	-\$10,782,823	\$3,173,304	57.2700%	\$0	\$1,817,351	\$0	\$1,817,351
98	547.000	Other Fuel Expense - Hedging - MO Only	\$83,754	\$0	\$83,754	E-98	\$0	\$83,754	100.0000%	\$0	\$83,754	\$0	\$83,754
99	547.000	Other Fuel Expense - Additives	\$52,196	\$0	\$52,196	E-99	-\$52,240	-\$44	57.2700%	\$0	-\$25	-\$25	\$0
100	548.000	Other Power Generation Exp	\$1,598,648	\$0	\$1,598,648	E-100	-\$3,459	\$1,595,189	52.5300%	\$0	\$837,953	-\$1,817	\$839,770

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

Line Number	A Account Number	B Income Description	C Test Year Total (Q+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Rate/Share Allocation	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H+J)-J	L MO Adj. Juris. Labor L+M+K	M MO Adj. Juris. Non Labor
101	549.000	Misc Other Power Generation Exp.	\$291,340	\$0	\$291,340	E-101	-\$341	\$290,999	52.5300%	\$0	\$152,862	-\$179	\$153,041
102	550.000	Other Generation Rents	\$0	\$0	\$0	E-102	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
103		TOTAL OPERATION - OP	\$17,476,037	\$0	\$17,476,037		-\$11,293,189	\$6,182,848		\$0	\$3,449,360	-\$3,505	\$3,452,865
104		MAINTANENCE - OP											
105	551.000	Oth Maint-Supr Eng. Struct Gen & Misc.	\$832,110	\$0	\$832,110	E-105	-\$1,182	\$830,928	52.5300%	\$0	\$436,486	-\$621	\$437,107
106	552.000	Other Gen Maint of Structures	\$346,073	\$0	\$346,073	E-106	\$29,891	\$375,964	52.5300%	\$0	\$197,494	-\$153	\$197,647
107	553.000	Other Gen Maint of Gen Plant	\$1,458,478	\$0	\$1,458,478	E-107	-\$1,663	\$1,456,815	52.5300%	\$0	\$765,264	-\$874	\$766,138
108	554.000	Other Gen Maint Misc. Other Gen Plt	\$267,084	\$0	\$267,084	E-108	-\$55	\$267,029	52.5300%	\$0	\$140,270	-\$29	\$140,299
109		TOTAL MAINTANENCE - OP	\$2,903,745	\$0	\$2,903,745		\$26,991	\$2,930,736		\$0	\$1,539,514	-\$1,677	\$1,541,191
110		TOTAL OTHER POWER GENERATION	\$20,379,782	\$0	\$20,379,782		-\$11,266,198	\$9,113,584		\$0	\$4,988,874	-\$5,182	\$4,994,056
111		OTHER POWER SUPPLY EXPENSES											
112	555.000	Purchased Power-Energy	\$70,079,213	\$0	\$70,079,213	E-112	-\$64,023,768	\$6,055,445	57.2700%	\$0	\$3,467,953	\$0	\$3,467,953
113	555.000	Purchased Power Capacity (Demand)	\$12,322,852	\$0	\$12,322,852	E-113	-\$7,569,331	\$4,753,521	52.5300%	\$0	\$2,497,025	\$0	\$2,497,025
114	555.005	Purchased Power Energy Solar Contract 100% MO	\$0	\$0	\$0	E-114	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
115	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-115	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
116	556.000	System Control and Load Dispatch	\$2,566,189	\$0	\$2,566,189	E-116	-\$7,202	\$2,558,987	52.5300%	\$0	\$1,344,236	-\$3,783	\$1,348,019
117	557.000	Prod-Other-Other Expenses	\$6,880,785	\$0	\$6,880,785	E-117	-\$17,534	\$6,863,251	52.5300%	\$0	\$3,605,266	-\$7,886	\$3,613,152
118		TOTAL OTHER POWER SUPPLY EXPENSES	\$91,849,039	\$0	\$91,849,039		-\$71,617,835	\$20,231,204		\$0	\$10,914,480	-\$11,669	\$10,926,149
119		TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809		-\$116,009,142	\$471,917,667		\$0	\$259,547,870	\$288,480	\$259,259,390
120		TRANSMISSION EXPENSES											
121		OPERATION - TRANSMISSION EXP.											
122	560.000	Trans Oper Suprv and Engrg	\$1,183,404	\$0	\$1,183,404	E-122	\$6,068	\$1,189,472	52.5300%	\$0	\$624,830	-\$1,555	\$626,385
123	561.000	Trans Oper- Load Dispatch	\$5,075,671	\$0	\$5,075,671	E-123	\$282,725	\$5,358,396	52.5300%	\$0	\$2,814,766	-\$1,098	\$2,815,864
124	562.000	Trans Oper- Station Expenses	\$281,070	\$0	\$281,070	E-124	-\$820	\$280,250	52.5300%	\$0	\$147,215	-\$431	\$147,646
125	563.000	Trans Oper-OH Line Expense	\$252,373	\$0	\$252,373	E-125	-\$76	\$252,297	52.5300%	\$0	\$132,532	-\$40	\$132,572
126	564.000	Transmission Operation-Underground Line Expense	\$0	\$0	\$0	E-126	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
127	565.000	Transmission of Electricity by Others	\$17,847,014	\$0	\$17,847,014	E-127	\$2,319,450	\$20,166,464	52.5300%	\$0	\$10,593,444	\$0	\$10,593,444
128	566.000	Misc. Transmission Expense	\$2,360,493	\$0	\$2,360,493	E-128	-\$4,365	\$2,356,128	52.5300%	\$0	\$1,237,674	-\$2,293	\$1,238,967
129	567.000	Transmission Operation Rents	\$2,401,652	\$0	\$2,401,652	E-129	\$0	\$2,401,652	52.5300%	\$0	\$1,261,588	\$0	\$1,261,588
130	575.000	Regional Transmission Operation	\$2,465,505	\$0	\$2,465,505	E-130	\$352,821	\$2,818,326	52.5300%	\$0	\$1,480,362	\$0	\$1,480,362
131		TOTAL OPERATION - TRANSMISSION EXP.	\$31,867,182	\$0	\$31,867,182		\$2,955,803	\$34,822,785		\$0	\$18,292,411	-\$5,417	\$18,297,828
132		MAINTANENCE - TRANSMISSION EXP.											
133	568.000	Trans Maint-Suprv and Engrg	\$1,156	\$0	\$1,156	E-133	\$38	\$1,194	52.5300%	\$0	\$627	\$0	\$627
134	569.000	Trans Maintenance of Structures	\$9,362	\$0	\$9,362	E-134	\$5,928	\$15,290	52.5300%	\$0	\$8,032	-\$8	\$8,040
135	570.000	Trans Maintenance of Station Equipment	\$702,881	\$0	\$702,881	E-135	-\$45,740	\$657,141	52.5300%	\$0	\$345,186	-\$759	\$345,955
136	571.000	Trans Maintenance of Overhead Lines	\$3,336,333	\$0	\$3,336,333	E-136	\$87,028	\$3,423,361	52.5300%	\$0	\$1,798,291	-\$138	\$1,798,429
137	572.000	Trans Maintenance of Underground Lines	\$256	\$0	\$256	E-137	\$5,493	\$5,749	52.5300%	\$0	\$3,020	\$0	\$3,020
138	573.000	Trans Maintenance of Misc. Trans Plant	\$17,264	\$0	\$17,264	E-138	\$1,758	\$19,022	52.5300%	\$0	\$9,992	-\$20	\$10,012
139	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-139	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
140		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$4,067,252	\$0	\$4,067,252		\$54,505	\$4,121,757		\$0	\$2,165,158	-\$925	\$2,166,083
141		TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434		\$3,010,108	\$38,944,542		\$0	\$20,457,569	-\$6,342	\$20,463,911

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

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company		Retainitional Allocations	Jurisdictional Adjustments	MO Fiscal Adj Jurisdictional	MO Adj Juris. Labor	MO Adj. Non Labor
							From Adj. Sch.)	Adjusted (C+G)					
142		DISTRIBUTION EXPENSES											
143		OPERATION - DIST. EXPENSES											
144	580.000	Distrb Oper - Supr & Engineering	\$4,372,845	\$0	\$4,372,845	E-144	\$56,760	\$4,429,605	54.4317%	\$0	\$2,411,109	-\$4,612	\$2,415,721
145	581.000	Distrb Oper - Load Dispatching	\$640,231	\$0	\$640,231	E-145	-\$1,182	\$639,049	54.4317%	\$0	\$347,846	-\$643	\$348,489
146	582.000	Distrb Oper - Station Expense	\$456,145	\$0	\$456,145	E-146	-\$316	\$455,829	57.8733%	\$0	\$263,803	-\$183	\$263,986
147	583.000	Distrb Oper OH Line Expense	\$1,303,456	\$0	\$1,303,456	E-147	-\$4,185	\$1,299,271	54.9105%	\$0	\$713,436	-\$2,316	\$715,752
148	584.000	Distrb Oper UG Line Expense	\$1,837,210	\$0	\$1,837,210	E-148	-\$1,877	\$1,835,333	52.0322%	\$0	\$954,964	-\$977	\$955,941
149	585.000	Distrb Oper Street Light & Signal Expense	\$30,415	\$0	\$30,415	E-149	-\$55	\$30,360	28.7396%	\$0	\$8,725	-\$16	\$8,741
150	586.000	Distrb Oper Meter Expense	\$1,638,685	\$0	\$1,638,685	E-150	-\$5,155	\$1,633,530	54.3101%	\$0	\$887,171	-\$2,800	\$889,971
151	587.000	Distr Oper Customer Install Expense	\$131,176	\$0	\$131,176	E-151	-\$440	\$130,736	74.3988%	\$0	\$97,268	-\$327	\$97,595
152	588.000	Distr Oper Misc Distr Expense	\$12,170,939	\$0	\$12,170,939	E-152	\$185,373	\$12,356,312	54.4317%	\$0	\$6,725,750	-\$19,846	\$6,745,596
153	589.000	Distr Operations Rents	\$56,297	\$0	\$56,297	E-153	\$0	\$56,297	54.4317%	\$0	\$30,643	\$0	\$30,643
154		TOTAL OPERATION - DIST. EXPENSES	\$22,637,399	\$0	\$22,637,399		\$228,923	\$22,866,322		\$0	\$12,440,715	-\$31,720	\$12,472,435
155		MAINTENANCE - DISTRIB. EXPENSES											
156	590.000	Distrb Maint-Suprv & Engineering	\$62,919	\$0	\$62,919	E-156	\$2,285	\$65,204	54.4317%	\$0	\$35,492	-\$91	\$35,583
157	591.000	Distrb Maint-Structures	\$1,227,658	\$0	\$1,227,658	E-157	-\$4,271	\$1,223,387	49.6608%	\$0	\$607,544	-\$587	\$608,131
158	592.000	Distrb Maint-Station Equipment	\$1,098,001	\$0	\$1,098,001	E-158	-\$70,167	\$1,027,834	57.8733%	\$0	\$594,841	-\$1,101	\$595,942
159	593.000	Distrb Maint-OH lines	\$18,018,416	\$0	\$18,018,416	E-159	-\$547,684	\$17,470,732	54.9105%	\$0	\$9,593,266	-\$7,935	\$9,601,201
160	594.000	Distrb Maint-Maint Undergrnd Lines	\$885,230	\$0	\$885,230	E-160	\$232,830	\$1,118,060	52.0322%	\$0	\$581,751	-\$1,268	\$583,019
161	595.000	Distrb Maint-Maint Line Transformer	\$736,716	\$0	\$736,716	E-161	-\$2,669	\$734,047	57.3172%	\$0	\$420,735	-\$1,119	\$421,854
162	596.000	Distrb Maint-Maint St Lights/Signal	\$1,202,812	\$0	\$1,202,812	E-162	\$53,882	\$1,256,694	28.7396%	\$0	\$361,111	-\$284	\$361,395
163	597.000	Distrb Maint-Maint of Meters	\$548,747	\$0	\$548,747	E-163	-\$53,314	\$495,433	54.3101%	\$0	\$269,070	-\$759	\$269,829
164	598.000	Distrb Maint-Maint Misc Distr Pin	\$685,868	\$0	\$685,868	E-164	\$14,026	\$699,894	54.4317%	\$0	\$380,965	-\$808	\$381,773
165		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,468,367	\$0	\$24,468,367		-\$375,282	\$24,091,085		\$0	\$12,844,775	-\$13,952	\$12,858,727
166		TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766		-\$146,359	\$46,957,407		\$0	\$25,285,490	-\$45,672	\$25,331,162
167		CUSTOMER ACCOUNTS EXPENSE											
168	901.000	Cst Acct-Suprv Mtr Read Cldt Misc	\$1,119,947	\$0	\$1,119,947	E-168	\$12,109	\$1,132,056	52.9898%	\$0	\$599,874	-\$1,326	\$601,200
169	902.000	Cust Accts Meter Reading Expense	\$3,944,398	\$0	\$3,944,398	E-169	-\$4,500	\$3,939,898	52.9898%	\$0	\$2,087,744	-\$2,385	\$2,090,129
170	903.000	Customer Accts Records and Collection	\$12,479,358	\$0	\$12,479,358	E-170	-\$27,016	\$12,452,342	52.9898%	\$0	\$6,598,471	-\$14,316	\$6,612,787
171	903.000	Customer Accounts - 100% MO	\$0	\$0	\$0	E-171	\$176,386	\$176,386	100.0000%	\$0	\$176,386	\$0	\$176,386
172	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$6,424,813	\$6,424,813	\$0	\$6,424,813
173	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
174	905.000	Misc. Customer Accts Expense	\$1,061,160	\$0	\$1,061,160	E-174	\$1,234,886	\$2,296,046	52.9898%	\$0	\$1,216,670	-\$536	\$1,217,206
175		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863		\$1,391,665	\$19,996,728		\$6,424,813	\$17,103,958	-\$18,563	\$17,122,521
176		CUSTOMER SERVICE & INFO. EXP.											
177	907.000	Cst Service Suprv	\$215,178	\$0	\$215,178	E-177	-\$777	\$214,401	52.9898%	\$0	\$113,610	-\$412	\$114,022
178	908.000	Customer Assistance Expense	\$623,192	\$0	\$623,192	E-178	-\$1,032	\$622,160	52.9898%	\$0	\$329,682	-\$378	\$330,060
179	908.000	Cst Assistance Expense-100% MO	\$1,755,659	\$0	\$1,755,659	E-179	\$263,928	\$2,019,587	100.0000%	\$0	\$2,019,587	\$0	\$2,019,587
180	908.000	Cust Asst Exp-100% KS	\$9,046,929	\$0	\$9,046,929	E-180	\$0	\$9,046,929	0.0000%	\$0	\$0	\$0	\$0
181	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-181	\$3,255,563	\$3,255,563	100.0000%	\$0	\$3,255,563	\$0	\$3,255,563
182	908.000	Public Information	\$0	\$0	\$0	E-182	\$0	\$0	52.9898%	\$0	\$0	\$0	\$0
183	909.000	Information and Instruction Ads	\$129,357	\$0	\$129,357	E-183	-\$870	\$128,487	52.9805%	\$0	\$68,086	-\$202	\$68,288
184	909.000	Info & Instru Adv- 100% MO	-\$8,373	\$0	-\$8,373	E-184	\$59,359	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
185	910.000	Misc Customer Accounts and Info Exp	\$2,209,863	\$0	\$2,209,863	E-185	\$7,581	\$2,217,444	52.9898%	\$0	\$1,175,020	-\$1,478	\$1,176,498
186	910.000	Misc Customer Accounts and Info 100% MO	\$0	\$0	\$0	E-186	\$3,055,218	\$3,055,218	100.0000%	\$0	\$3,055,218	\$0	\$3,055,218
187		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805		\$6,638,970	\$20,610,775		\$0	\$10,067,752	-\$2,470	\$10,070,222

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Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Asset Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+D)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Plant Adj. Jurisdictional (H x G x J)	MO Adj. Non Labor (L + M + N)	MO Adj. Juris.
188		SALES EXPENSES											
189	911.000	Sales Supervision	\$778	\$0	\$778	E-189	-\$2	\$776	52.9898%	\$0	\$411	-\$1	\$412
190	912.000	Sales Demonstration and Selling	\$328,011	\$0	\$328,011	E-190	-\$938	\$327,073	52.9898%	\$0	\$173,315	-\$497	\$173,812
191	913.000	Sales Advertising Expense	\$4,650	\$0	\$4,650	E-191	\$0	\$4,650	52.9898%	\$0	\$2,464	\$0	\$2,464
192	916.000	Misc. Sales Expense	\$73,864	\$0	\$73,864	E-192	-\$249	\$73,615	52.9898%	\$0	\$39,008	-\$132	\$39,140
193		TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303		-\$1,189	\$406,114		\$0	\$215,198	-\$630	\$215,828
194		ADMIN. & GENERAL EXPENSES											
195		OPERATION- ADMIN. & GENERAL EXP.											
196	920.000	Admin & Gen-Administrative Salaries	\$46,451,827	\$0	\$46,451,827	E-196	-\$13,284,905	\$33,166,922	53.1434%	\$0	\$17,626,030	-\$4,705,772	\$22,331,802
197	920.000	Admin & Gen - Admin Salaries - 100% MO	\$1,471,854	\$0	\$1,471,854	E-197	-\$1,471,853	\$1	100.0000%	\$0	\$0	\$0	\$1
198	920.000	Admin & Gen - Admin Salaries - 100% KS	\$923,442	\$0	\$923,442	E-198	\$0	\$923,442	0.0000%	\$0	\$0	\$0	\$0
199	921.000	A & G Off Supply- Allocated	-\$359,144	\$0	-\$359,144	E-199	-\$210,842	-\$569,986	57.2700%	\$0	-\$326,431	-\$83	-\$326,348
200	921.000	A & G Off Supply- 100% MO	\$47	\$0	\$47	E-200	-\$11,102	-\$11,055	100.0000%	\$0	-\$11,055	\$0	-\$11,055
201	921.000	A & G Off Supply- 100% KS	\$584,032	\$0	\$584,032	E-201	\$0	\$584,032	0.0000%	\$0	\$0	\$0	\$0
202	922.000	Admin Expense Transfer Credit	-\$5,130,718	\$0	-\$5,130,718	E-202	\$33,495	-\$5,097,223	57.2700%	\$0	-\$2,919,180	\$1,283	-\$2,920,463
203	922.001	Admin Expense Trans. Credit	\$0	\$0	\$0	E-203	\$0	\$0	57.2700%	\$0	\$0	\$0	\$0
204	923.000	Outside Services Employed-Allocated	\$9,824,711	\$0	\$9,824,711	E-204	-\$1,399,530	\$8,425,181	57.2700%	\$0	\$4,825,101	\$0	\$4,825,101
205	923.000	Outside Services-100 % MO	\$2,406,085	\$0	\$2,406,085	E-205	-\$1,974,216	\$431,869	100.0000%	\$0	\$431,869	\$0	\$431,869
206	923.000	Outside Services- 100% KS	\$1,703,309	\$0	\$1,703,309	E-206	\$0	\$1,703,309	0.0000%	\$0	\$0	\$0	\$0
207	924.000	Property Insurance	\$3,193,066	\$0	\$3,193,066	E-207	\$166,028	\$3,359,094	53.4300%	\$0	\$1,794,764	\$0	\$1,794,764
208	925.000	Injuries and Damages	\$8,200,183	\$0	\$8,200,183	E-208	-\$1,661,870	\$6,538,313	53.1434%	\$0	\$3,474,682	\$5	\$3,474,677
209	926.000	Employee Pensions	\$41,323,418	\$0	\$41,323,418	E-209	\$6,432,953	\$47,756,371	53.1434%	\$0	\$25,379,359	-\$345	\$25,379,704
210	926.000	Employee Benefits - OPEB	\$7,817,668	\$0	\$7,817,668	E-210	\$2,331,166	\$10,148,834	53.1434%	\$0	\$5,393,435	\$0	\$5,393,435
211	926.000	Employee Benefits-OPEB-MO	\$25,879	\$0	\$25,879	E-211	-\$25,879	\$0	100.0000%	\$0	\$0	\$0	\$0
212	926.000	Other Miscellaneous Employee Benefits	\$21,256,647	\$0	\$21,256,647	E-212	\$0	\$21,256,647	53.1434%	\$0	\$11,296,505	\$0	\$11,296,505
213	927.000	Franchise Requirements	\$0	\$0	\$0	E-213	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
214	928.003	Reg Comm Exp-FERC Assessment	\$1,191,893	\$0	\$1,191,893	E-214	\$15,841	\$1,207,734	57.2700%	\$0	\$691,440	\$0	\$691,440
215	928.000	Reg Comm Exp. 100% Wholesale	\$0	\$0	\$0	E-215	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
216	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$1,082,064	\$0	\$1,082,064	E-216	\$0	\$1,082,064	0.0000%	\$0	\$0	\$0	\$0
217	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$1,000,701	\$0	\$1,000,701	E-217	\$234,077	\$1,234,778	100.0000%	\$0	\$1,234,778	\$0	\$1,234,778
218	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$2,616,952	\$0	\$2,616,952	E-218	\$240,272	\$2,857,224	100.0000%	\$0	\$2,857,224	-\$2,538	\$2,859,762
219	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$7,441,150	\$0	\$7,441,150	E-219	-\$2,144	\$7,439,006	0.0000%	\$0	\$0	\$0	\$0
220	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$401,863	\$0	\$401,863	E-220	-\$328	\$401,335	57.2700%	\$0	\$228,844	-\$188	\$230,032
221	928.023	Reg Comm Exp- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-221	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
222	928.030	Load Research Expenses- 100% to Missouri	\$37,206	\$0	\$37,206	E-222	-\$135	\$37,071	100.0000%	\$0	\$37,071	-\$135	\$37,206
223	928.000	Miscellaneous Commission Expense	\$16,439	\$0	\$16,439	E-223	-\$57	\$16,382	52.5300%	\$0	\$8,605	-\$30	\$8,635
224	929.000	Duplicate Charges-Credit	-\$61,172	\$0	-\$61,172	E-224	\$0	-\$61,172	53.4300%	\$0	-\$32,684	\$0	-\$32,684
225	930.100	General Advertising Expense	\$271,964	\$0	\$271,964	E-225	-\$90,336	\$181,628	52.9905%	\$0	\$96,246	-\$292	\$96,538
226	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-226	-\$1,624,215	-\$1,624,215	100.0000%	\$0	-\$1,624,215	\$0	-\$1,624,215
227	930.200	Misc. General Expense	\$6,127,172	\$0	\$6,127,172	E-227	-\$165,431	\$5,961,741	57.2700%	\$0	\$3,414,289	-\$35	\$3,414,324
228	931.000	Admin & General Expense-Rents	\$6,164,681	\$0	\$6,164,681	E-228	\$163,375	\$6,328,056	57.2700%	\$0	\$3,624,078	\$0	\$3,624,078
229	931.000	A&G Expense - Rents - 100% MO	\$1,488,864	\$0	\$1,488,864	E-229	-\$189,466	\$1,299,398	100.0000%	\$0	\$1,299,398	\$0	\$1,299,398
230	931.000	A&G Expense - Rents - 100% KS	\$766,839	\$0	\$766,839	E-230	\$0	\$766,839	0.0000%	\$0	\$0	\$0	\$0
231	933.000	Transportation Expense	-\$530	\$0	-\$530	E-231	-\$2,773,043	-\$2,773,573	54.4317%	\$0	-\$1,509,703	\$0	-\$1,509,703
232		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$168,237,992	\$0	\$168,237,992		-\$15,268,345	\$152,969,647		\$0	\$77,291,451	-\$4,708,130	\$81,999,581
233		MAINT., ADMIN. & GENERAL EXP.											
234	935.000	Maint. Of General Plant	\$4,843,326	\$0	\$4,843,326	E-234	-\$12,709	\$4,830,617	53.4300%	\$0	\$2,580,999	-\$65	\$2,581,064

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Line Number	Account Number	Income Description	E		Account Number	G		H		Jurisdictional Adjustments (From Adj. Sect.)	K		MO ADJ. Juris. Labor	MO ADJ. Juris. Non-Labor
			Last Year Total (P+R)	Last Year Labor		Total Company Adjustments (From Adj. Sect.)	Total Company Adjusted (C+D)	MO Final Adj. Juris. (K+J)	MO ADJ. Juris. Labor					
235		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,843,326	\$0		-\$12,709	\$4,830,617		\$0	\$2,580,999	-\$65	\$2,581,064		
236		TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0		-\$15,281,054	\$157,800,264		\$0	\$79,872,450	-\$4,708,195	\$84,580,645		
237		DEPRECIATION EXPENSE												
238	403.000	Depreciation Expense, Dep. Exp.	\$165,805,274	See note (1)	See note (1)	E-238	See note (1)	\$165,805,274	53.4300%	\$10,326,671	\$98,916,429	See note (1)	See note (1)	
239	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-239	\$0	\$0	100.0000%	\$0	\$0			
240	703.001	Other Depreciation	\$0			E-240	\$0	\$0	100.0000%	\$0	\$0			
241		TOTAL DEPRECIATION EXPENSE	\$165,805,274	\$0	\$0		\$0	\$165,805,274		\$10,326,671	\$98,916,429	\$0	\$0	
242		AMORTIZATION EXPENSE												
243	704.000	Amortization of Limited Term Plant-Allocated	\$1,383,426	\$0	\$1,383,426	E-243	\$52,063	\$1,435,489	53.4300%	\$0	\$766,982	\$0	\$766,982	
244	704.000	Regulatory Plan Credit Rate Amort KS-	\$5,500,000	\$0	\$5,500,000	E-244	\$0	\$5,500,000	0.0000%	\$0	\$0	\$0	\$0	
245	704.000	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	\$5,833,333	\$0	\$5,833,333	E-245	-\$5,833,333	\$0	100.0000%	\$0	\$0	\$0	\$0	
246	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$6,255,566	\$0	\$6,255,566	E-246	-\$6,255,566	\$0	100.0000%	\$0	\$0	\$0	\$0	
247	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$12,646,119	\$0	\$12,646,119	E-247	-\$12,646,119	\$0	100.0000%	\$0	\$0	\$0	\$0	
248	705.000	Amortization of Other Plant Expense	\$12,917,966	\$0	\$12,917,966	E-248	-\$796,310	\$12,122,656	53.4300%	\$0	\$6,477,135	\$0	\$6,477,135	
249	705.000	Amortization of Non-Plant (2011 Flood)	\$0	\$0	\$0	E-249	\$0	\$0	100.0000%	-\$931,126	-\$931,126	\$0	-\$931,126	
250	707.400	Regulatory Credits	-\$9,373,717	\$0	-\$9,373,717	E-250	\$0	-\$9,373,717	0.0000%	\$0	\$0	\$0	\$0	
251	711.100	Accretion Exp-ARO	\$8,361,124	\$0	\$8,361,124	E-251	\$0	\$8,361,124	0.0000%	\$0	\$0	\$0	\$0	
252	711.000	Write Down - Emissions Allowance Liability (Wholesale)	-\$733,001	\$0	-\$733,001	E-252	\$0	-\$733,001	0.0000%	\$0	\$0	\$0	\$0	
253	705.000	Amortization of Intan Reg Asset MO	\$333,855	\$0	\$333,855	E-253	\$0	\$333,855	100.0000%	\$792,815	\$1,126,670	\$0	\$1,126,670	
254	705.000	Amortization of Intan Reg Asset KS	\$50,632	\$0	\$50,632	E-254	\$0	\$50,632	0.0000%	\$0	\$0	\$0	\$0	
255	705.000	Amortization of Unrecovered Reserve 100% KS	\$1,315,691	\$0	\$1,315,691	E-255	\$0	\$1,315,691	0.0000%	\$0	\$0	\$0	\$0	
256		TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994		-\$25,478,265	\$19,012,729		-\$138,311	\$7,439,661	\$0	\$7,439,661	
257		OTHER OPERATING EXPENSES												
258	708.000	Taxes Other than Income - Property Tax	\$71,316,232	\$0	\$71,316,232	E-258	\$5,454,071	\$76,770,303	53.4300%	\$0	\$41,018,373	\$0	\$41,018,373	
259	708.000	Taxes Other than Income - Payroll Tax	\$12,831,060	\$0	\$12,831,060	E-259	-\$401,164	\$12,429,896	53.1434%	\$0	\$6,605,669	\$0	\$6,605,669	
260	708.000	Other Miscellaneous Taxes	\$546,057	\$0	\$546,057	E-260	\$0	\$546,057	53.4300%	\$0	\$291,758	\$0	\$291,758	
261	708.200	Gross Receipts Tax-100% MO	\$55,111,841	\$0	\$55,111,841	E-261	\$0	\$55,111,841	100.0000%	-\$55,111,841	\$0	\$0	\$0	
262	708.300	KCMO City Earnings Tax-100% MO	-\$427,346	\$0	-\$427,346	E-262	\$0	-\$427,346	100.0000%	\$427,346	\$0	\$0	\$0	
263		TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844		\$5,052,907	\$144,430,751		-\$54,684,495	\$47,915,800	\$0	\$47,915,800	
264		TOTAL OPERATING EXPENSE	\$172,630,411	\$0	\$172,630,411		-\$14,873,019	\$157,757,392		-\$138,311	\$86,022,177	-\$4,493,392	\$81,528,785	
265		NET INCOME BEFORE TAXES	\$316,312,347					\$457,134,506		-\$62,187,635	\$179,473,981			
266		INCOME TAXES												
267	709.100	Current Income Taxes	-\$33,452,067	See note (1)	See note (1)	E-267	See note (1)	-\$33,452,067	100.0000%	\$58,342,706	\$24,890,639	See note (1)	See note (1)	
268		TOTAL INCOME TAXES	-\$33,452,067					-\$33,452,067		\$58,342,706	\$24,890,639			
269		DEFERRED INCOME TAXES												
270	710.100	Deferred Income Taxes - Def. Inc. Tax.	\$110,488,836	See note (1)	See note (1)	E-270	See note (1)	\$110,488,836	100.0000%	-\$89,429,263	\$21,059,573	See note (1)	See note (1)	
271	711.410	Amortization of Deferred ITC	-\$1,837,381			E-271		-\$1,837,381	100.0000%	\$498,149	-\$1,339,232			
272	711.100	Amort of Excess Deferred Income Taxes	\$0			E-272		\$0	100.0000%	-\$358,777	-\$358,777			
273	820.001	Amort of Prior Deferred Taxes- tax rate change	\$0			E-273		\$0	100.0000%	-\$5,507,785	-\$5,507,785			
274	811.200	Amortization of R&D Credit	-\$64,704			E-274		-\$64,704	100.0000%	-\$129,407	-\$194,111			

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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 Adapt. Number	G Total Company Adjustments (From Adj. Shts.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Shts.)	K MO Final Adj. Jurisdictional (H+J)+J	L MO Adj. Juris. Labor (L+M=K)	M MO Adj. Juris. Non-Labor
275	809.000	Amortization Cost of Removal Slip ER-2007-0291	\$354,438			E-275		\$354,438	100.000%	\$0	\$354,438		
276		TOTAL DEFERRED INCOME TAXES	\$108,941,189					\$108,941,189		-\$94,927,093	\$14,014,106		
277		NET OPERATING INCOME	\$740,993,772					\$741,995,389		-\$94,907,240	\$140,588,236		

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

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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
Rev-2	Retail Rate Revenue Missouri - As Billed	400.000	\$0	\$0	\$0	\$0	\$8,481,441	\$8,481,441
	1. Remove Unbilled Revenues from Missouri Retail Rate Revenue (Lyons)		\$0	\$0		\$0	\$3,955,067	
	2. To include a revenue growth adjustment (Lyons)		\$0	\$0		\$0	\$173,819	
	3. Adjustment for Billing Corrections (Won)		\$0	\$0		\$0	\$568,858	
	4. Annualization of Large Power Service (Won)		\$0	\$0		\$0	\$102,064	
	5. Annualization for Rate Change (Won)		\$0	\$0		\$0	\$4,137,628	
	6. Weather Adjustment (Won)		\$0	\$0		\$0	-\$6,309,290	
	7. 365 Days Adjustment (Won)		\$0	\$0		\$0	\$1,191,689	
	8. Update Period Adjustment (Won)		\$0	\$0		\$0	\$5,744,092	
	9. Adjust to G/L		\$0	\$0		\$0	-\$1,082,466	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$55,104,841	-\$55,104,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,104,841	
Rev-4	Amount of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$200,108	\$200,108
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$200,108	
Rev-5	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$4,244,257	-\$4,244,257
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales. (Harris)		\$0	\$0		\$0	-\$4,244,257	
Rev-6	Firm Bulk Sales (Energy)	447.016	\$0	\$0	\$0	\$0	-\$3,002,473	-\$3,002,473
	1. To annualize revenues for firm off-system energy sales. (Harris)		\$0	\$0		\$0	-\$3,002,473	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-12	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$8,254,672	\$8,254,672
	1. To annualize the margin of non-firm off system sales (Harris)		\$0	\$0		\$0	\$8,958,043	
	2. To include purchases for resale not included in Schnitzer's model (Harris)		\$0	\$0		\$0	\$1,048,618	
	3. To include off system line loss not included in Schnitzer's model (Harris)		\$0	\$0		\$0	-\$562,114	
	4. To remove revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$518,237	
	5. To include sales recorded below the line on KCPL's books (Harris)		\$0	\$0		\$0	\$328,262	
Rev-13	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$55,838,793	-\$55,838,793
	1. To remove the costs of non-Firm off system sales. (Harris)		\$0	\$0		\$0	-\$55,838,793	
	No Adjustment		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non-Labor	I Jurisdictional Adjustments Total
Rev-10	NP5 in excess of 22% with interest	449,101	\$0	\$0	\$0	\$0	-\$431	-\$431
	1. To eliminate carryover that was recalculated. (Harris)		\$0	\$0		\$0	-\$431	
Rev-10	Other Oper Rev- Forfeited Discounts - MO Only	450,001	\$0	\$0	\$0	\$0	-\$4,283	-\$4,283
	1. To remove Gross Receipts Taxes associated with Forfeited Discounts from the test year (Lyons)		\$0	\$0		\$0	-\$112,149	
	2. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	\$107,866	
E-4	Prod Staff Oper- Superv & Engineering	500,001	-\$27,166	-\$108,044	-\$135,210	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$27,166	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$68,208		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$76,052		\$0	\$0	
	4. To remove Iatan 2 bonus payments incorrectly booked to expense accounts		\$0	-\$100,200		\$0	\$0	
E-4	Prod Staff Oper- Gen. Maint. MO	500,004	\$0	-\$105,888	-\$105,888	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$20,566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$125,656		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Fuel Expense - Coal	501,000	-\$26,421	-\$51,193,991	-\$51,220,412	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$26,421	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight. (Majors)		\$0	-\$50,595,115		\$0	\$0	
	3. To annualize Unit Train Maintenance, leases, and property taxes. (Major)		\$0	-\$598,848		\$0	\$0	
E-7	Fuel Expense - Oil	501,001	\$0	\$718,380	\$718,380	\$0	\$0	\$0
	1. To annualize Fuel Expense Oil. (Majors)		\$0	\$718,380		\$0	\$0	
E-9	Fuel Expense - Gas	501,200	\$0	-\$294,658	-\$294,658	\$0	\$0	\$0
	1. To annualize Fuel Expense Gas. (Majors)		\$0	-\$294,658		\$0	\$0	
E-11	Fuel Expense - Limestone, Ammonia, and PAC	501,300	\$0	-\$136,807	-\$136,807	\$0	\$0	\$0
	1. Remove excess ammonia costs from test year related to Hawthorn 5 SCR (Lyons)		\$0	-\$100,298		\$0	\$0	
	2. To annualize Fuel Additive Expense. (Majors)		\$0	\$237,105		\$0	\$0	
E-12	Fuel Expense - Unit Train Depreciation	501,000	\$0	-\$701,973	-\$701,973	\$0	\$0	\$0
	1. To remove unit train depreciation annualized outside Account 501. (Majors)		\$0	-\$701,973		\$0	\$0	

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E-19	Steam Generating Expenses	602.000	\$34,778	\$1,354,634	\$1,319,856	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenpfer)		-\$34,778	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,355,634		\$0	\$0	
	3. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
E-20	Steam Operating Expense 100% MO	602.000	\$0	\$102,031	\$102,031	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$80,402		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$101,629		\$0	\$0	
E-21	Steam Operating Expense	605.000	\$19,317	\$38,166	\$10,849	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenpfer)		-\$19,317	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$38,166		\$0	\$0	
E-22	Steam Operating Electric Expense 100% MO	605.000	\$0	\$21,123	\$21,123	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$455		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$20,668		\$0	\$0	
E-23	Miscel Other Power Expenses	606.000	\$16,768	\$307,525	\$290,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenpfer)		-\$16,768	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$307,525		\$0	\$0	
E-24	Miscel Other Power Expenses 100% MO	606.000	\$0	\$109,132	\$109,132	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,816		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$112,948		\$0	\$0	
E-25	Steam Operating Expense Rents	607.000	\$0	\$3,001	\$3,001	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,001		\$0	\$0	

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E-29	Steam Operating Expenses 100% MO	\$27,056	\$0	\$2,479	\$2,479	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$10		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$2,469		\$0	\$0	
E-32	Amort of SO2 Allowances Allocated	\$68,080	\$0	-\$538	-\$538	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances sold at EPA Auction after Case No. ER-2010-0355. (Harris)		\$0	-\$538		\$0	\$0	
E-33	Amort of SO2 Allowances - MO	\$68,900	\$0	-\$1,342,830	-\$1,342,830	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances prior to Case No. ER-2010-0355. (Harris)		\$0	-\$1,342,830		\$0	\$0	
E-38	Steam Maintenance Fuel & Engineering	\$10,000	-\$15,006	\$69,953	\$54,947	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$70,853		\$0	\$0	
	2. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$15,006	\$0		\$0	\$0	
E-39	Steam Maintenance 100% MO	\$10,000	\$0	-\$22,530	-\$22,530	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$2,281		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$20,239		\$0	\$0	
E-41	Maintenance of Structures	\$11,060	-\$4,480	\$304,699	\$300,219	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,480	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$304,699		\$0	\$0	
E-42	Maintenance of Structures 100% MO	\$11,060	\$0	\$44,845	\$44,845	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,674		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$48,519		\$0	\$0	
E-43	Maintenance of Boiler Plant Labor	\$12,060	-\$39,296	\$0	-\$39,296	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$39,296	\$0		\$0	\$0	

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E-45	Maintenance of Boiler Plant Non Labor	\$12,000	\$0	\$1,077,351	\$1,077,351	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,077,351		\$0	\$0	
E-46	Maintenance of Iatan 2 100% MO	\$12,000	\$0	\$215,440	\$215,440	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$215,394		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$92		\$0	\$0	
E-47	Maintenance of Electric Plant	\$12,000	-\$7,551	\$543,154	\$535,603	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$129,562		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$7,551	\$0		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$513,792		\$0	\$0	
E-49	Maintenance of Electric Plant 100% MO	\$12,000	\$0	\$14,558	\$14,558	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$72,571		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$87,159		\$0	\$0	
E-51	Misc Mixed Steam Plant 100% MO	\$14,000	\$0	\$5,221	\$5,221	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$9,622		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$3,401		\$0	\$0	
E-52	Maintenance of Miscellaneous Steam Plant	\$14,000	-\$250	\$17,354	\$17,104	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$250	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$17,854		\$0	\$0	
E-57	Prod Nuclear Oper- Superv & Engineer	\$17,000	\$80,879	\$0	\$80,879	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$80,879	\$0		\$0	\$0	
E-59	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,000	\$0	\$13,034,457	\$13,034,457	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense. (Majors)		\$0	\$13,034,457		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
E-09	Prod Nuclear-Disposal Costs	\$18,000	\$0	-\$2,813,868	-\$2,813,868	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense-Disposal. (Majors)		\$0	-\$2,813,868		\$0	\$0	
E-01	Cost of Oil	\$18,000	\$0	-\$75,380	-\$75,380	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense. (Majors)		\$0	-\$75,380		\$0	\$0	
E-02	Coal and Water	\$19,000	\$36,881	\$0	\$36,881	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$36,881	\$0		\$0	\$0	
E-03	Steam Expense	\$20,000	\$175,748	\$0	\$175,748	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$175,748	\$0		\$0	\$0	
E-04	Electric Expenses	\$23,000	\$16,697	\$0	\$16,697	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,697	\$0		\$0	\$0	
E-05	Misc. Nuclear Power Expenses-Allocated	\$24,000	\$184,605	\$0	\$184,605	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$184,605	\$0		\$0	\$0	
E-71	Refueling Outage Amort	\$26,950	\$0	\$1,328,096	\$1,328,096	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$1,328,096		\$0	\$0	
E-76	Prod Nuclear Maint- Suprv & Engineer	\$28,000	\$58,043	-\$1,887,573	-\$1,829,530	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$58,043	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,887,573		\$0	\$0	
E-77	Prod Nuclear Maint- Maint of Structures	\$29,000	\$63,578	-\$58,821	\$4,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$63,578	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$58,821		\$0	\$0	
E-70	Prod Nuclear Maint- Maint Reactor Plant	\$30,000	\$64,800	\$3,950,083	\$4,014,883	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$64,800	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	\$3,950,083		\$0	\$0	
E-79	Refueling Outage Amortization	\$30,000	\$0	\$5,328,672	\$5,328,672	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$5,328,672		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
E-01	Prod Nuclear Maint-Maint	831.000	\$55,057	-\$3,253,097	-\$3,198,040	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$55,057	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$3,253,097		\$0	\$0	
E-02	Prod Nuclear Maint- Maint of Misc Ptm	832.000	\$38,578	-\$113,372	-\$74,794	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$38,578	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$113,372		\$0	\$0	
E-03	Prod Turbine Oper Suprv & Engineer	846.000	-\$2,638	\$0	-\$2,638	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,638	\$0		\$0	\$0	
E-04	Other Per Oper Fuel Expenses (Labor)	847.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$171	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-05	Other Fuel Expense- Oil	847.000	\$0	-\$451,717	-\$451,717	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil. (Majors)		\$0	-\$451,717		\$0	\$0	
E-06	Other Fuel Expense- Gas	847.000	\$0	-\$10,782,623	-\$10,782,623	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas and Gas Transportation. (Majors)		\$0	-\$10,782,623		\$0	\$0	
E-08	Other Fuel Expense- Additives	847.000	-\$44	-\$52,196	-\$52,240	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$44	\$0		\$0	\$0	
	2. To annualize Gas Generation Additives		\$0	-\$52,196		\$0	\$0	
E-100	Other Power Generation Exp	849.000	-\$3,459	\$0	-\$3,459	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,459	\$0		\$0	\$0	
E-101	Misc Other Power Generation Exp	849.000	-\$341	\$0	-\$341	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$341	\$0		\$0	\$0	
E-105	Oth Maint-Supr Engr Struct Gen & Misc	851.000	-\$1,182	\$0	-\$1,182	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,182	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Other Gen Maint of Structures	852.000	-\$292	-\$30,183	-\$30,475	\$0	\$0	\$0

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	1. To reflect KCPL Adj GS-11 to correct for reversals of expense entries (Majors)		\$0	\$30,183		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$292	\$0		\$0	\$0	
E-107	Other Gen Maint of Gen Plant	663.000	-\$1,663	\$0	-\$1,663	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,663	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Other Gen Maint Misc. Other Gen Plnt	664.000	-\$55	\$0	-\$55	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$55	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-112	Purchased Power-Energy	625.000	\$0	-\$64,023,768	-\$64,023,768	\$0	\$0	\$0
	1. To annualize Purchased Power-Energy. (Majors)		\$0	-\$64,023,768		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-113	Purchased Power Capacity (Demand)	655.000	\$0	-\$7,569,331	-\$7,569,331	\$0	\$0	\$0
	1. To annualize Purchased Power-Demand. (Majors)		\$0	-\$7,569,331		\$0	\$0	
E-116	System Control and Load Dispatch	656.000	-\$7,202	\$0	-\$7,202	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$7,202	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-117	Trans Oper-Other Expenses	627.000	-\$15,013	-\$2,521	-\$17,534	\$0	\$0	\$0
	1. To reflect KCPL Adj GS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$2,521		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$15,013	\$0		\$0	\$0	
E-122	Trans Oper-Support and Energy	680.000	-\$2,960	\$9,028	\$6,068	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,960	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation		\$0	\$9,028		\$0	\$0	
E-123	Trans Oper- Load Dispatch	681.000	-\$2,091	\$284,816	\$282,725	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,091	\$0		\$0	\$0	
	2. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$284,816		\$0	\$0	

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E-124	Trans Oper- Station Expenses	562,000	-\$820	\$0	-\$820	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$820	\$0		\$0	\$0	
E-125	Trans Oper-OM Line Expense	563,000	-\$76	\$0	-\$76	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$76	\$0		\$0	\$0	
E-127	Transmission of Electricity by Others	565,000	\$0	\$2,319,450	\$2,319,450	\$0	\$0	\$0
	1. To annualize Account 565 Transmission of electricity by others (SPP) (Hyneman)		\$0	\$2,319,450		\$0	\$0	
E-128	Misc. Transmission Expense	568,000	-\$4,365	\$0	-\$4,365	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,365	\$0		\$0	\$0	
E-130	Regional Transmission Operation	574,000	\$0	\$352,621	\$352,621	\$0	\$0	\$0
	1. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$352,621		\$0	\$0	
E-133	Trans Maint- Serv and Enrg	568,000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$38		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-134	Trans Maintenance of Structures	569,000	-\$15	\$5,943	\$5,928	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,943		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$15	\$0		\$0	\$0	
E-135	Trans Maintenance of Station Equipment	570,000	-\$1,445	-\$44,295	-\$45,740	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	-\$44,295		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,445	\$0		\$0	\$0	
E-136	Trans Maintenance of Overhead Lines	571,000	-\$262	\$87,290	\$87,028	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$87,290		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$262	\$0		\$0	\$0	
E-137	Trans Maintenance of Underground Lines	572,000	\$0	\$5,493	\$5,493	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,493		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-138	Trans Maintenance of Misc. Trans Plant	573,000	-\$38	\$1,796	\$1,758	\$0	\$0	\$0

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	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$1,796		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$38	\$0		\$0	\$0	
E-144	Distrb Oper - Supr & Engineers	969,000	-\$8,473	\$85,233	\$56,760	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$8,473	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$85,233		\$0	\$0	
E-145	Distrb Oper - Load Disconnected	551,800	-\$1,182	\$0	-\$1,182	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$1,182	\$0		\$0	\$0	
E-146	Distrb Oper - Station Expense	562,950	-\$316	\$0	-\$316	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$316	\$0		\$0	\$0	
E-147	Distrb Oper OH Line Expense	583,000	-\$4,218	\$33	-\$4,185	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$4,218	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$33		\$0	\$0	
E-148	Distrb Oper O/G Line Expense	584,000	-\$1,877	\$0	-\$1,877	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$1,877	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Distrb Oper Street Light & Signal Expense	585,000	-\$55	\$0	-\$55	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$55	\$0		\$0	\$0	
E-150	Distrb Oper Meter Expense	586,000	-\$5,155	\$0	-\$5,155	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$5,155	\$0		\$0	\$0	
E-161	Distrb Oper Customer Install Expense	587,000	-\$440	\$0	-\$440	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$440	\$0		\$0	\$0	
E-152	Distrb Oper Misc Distrb Expense	588,000	-\$36,460	\$221,833	\$185,373	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove vouchers booked prior to the test year (Malors)		\$0	\$228,509		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$36,460	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$234		\$0	\$0	

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	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$6,910		\$0	\$0	
E-156	Distrib Maint-Suprv & Engineering	590,000	-\$167	\$2,452	\$2,285	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$2,452		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$167	\$0		\$0	\$0	
E-157	Distrib Maint-Structures	591,000	-\$1,182	-\$3,089	-\$4,271	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$3,089		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,182	\$0		\$0	\$0	
E-158	Distrib Maint-Station Equipment	592,000	-\$1,902	-\$59,265	-\$61,167	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$192,723		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$124,458		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,902	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	Distrib Maint-OH Lines	593,000	-\$14,450	-\$533,234	-\$547,684	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$533,234		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$14,450	\$0		\$0	\$0	
E-160	Distrib Maint-Maint Underground Lines	594,000	-\$2,437	\$235,267	\$232,830	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$235,267		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,437	\$0		\$0	\$0	
E-161	Distrib Maint-Maint Line Transformer	595,000	-\$1,952	-\$717	-\$2,669	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$717		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,952	\$0		\$0	\$0	
E-162	Distrib Maint-Maint Str Lightwiring	596,000	-\$987	\$54,669	\$53,682	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$54,669		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$987	\$0		\$0	\$0	
E-163	Distrib Maint-Maint of Meters	597,000	-\$1,358	-\$51,016	-\$52,374	\$0	\$0	\$0

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	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$51,916		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$1,388	\$0		\$0	\$0	
E-164	Dist. Maint-Maint Misc. Dist. Exp	598.000	-\$1,485	\$15,511	\$14,026	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$15,511		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$1,485	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-168	Cost Acct-Serv. Mtr Read Ckt Misc	901.000	-\$2,502	\$14,611	\$12,109	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$2,502	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$14,611		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-169	Cost Acct-Meter Reading Expense	912.000	-\$4,500	\$0	-\$4,500	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$4,500	\$0		\$0	\$0	
E-170	Customer Accts Records and Collection	903.000	-\$27,016	\$0	-\$27,016	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$27,016	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Customer Accounts - 100% MO	903.000	\$0	\$176,386	\$176,386	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct. 235 ending 3/31/12 (Gaskins)		\$0	\$176,386		\$0	\$0	
E-172	Uncollectible Accounts MO 100%	904.000	\$0	\$0	\$0	\$0	\$6,424,813	\$6,424,813
	1. To include an annualized level of bad debt expense (Lyons)		\$0	\$0		\$0	\$6,424,813	
E-174	Misc. Customer Accts Expense	905.000	-\$1,011	\$1,189,659	\$1,214,886	\$0	\$0	\$0
	1. To include in cost of service bank fees for the sale of accounts receivable to KCREC (Harris)		\$0	\$1,189,659		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable (Harris)		\$0	\$46,238		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$1,011	\$0		\$0	\$0	
E-177	Car Service Subsv	907.000	-\$777	\$0	-\$777	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$777	\$0		\$0	\$0	

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E-178	Customer Assistance Expense	908.089	-\$714	-\$318	-\$1,032	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$714	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$318		\$0	\$0	
E-179	Customer Assistance Expense 100% MO	908.089	\$0	\$263,929	\$263,929	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a regulatory asset for DSM advertising costs (Majors)		\$0	\$184,418		\$0	\$0	
	2. To include ERPP amortized costs over a 3-year period (Lyons)		\$0	\$79,510		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Amort of Deferred DSM 100% MO	908.800	\$0	\$3,268,863	\$3,268,863	\$0	\$0	\$0
	1. To include amortization for Vintage 3 ER-2009-0089 DSM deferral (Lyons)		\$0	\$335,163		\$0	\$0	
	2. To include amortization for Vintage 4 ER-2010-0355 DSM deferral (Lyons)		\$0	\$1,233,070		\$0	\$0	
	3. To include amortization for Vintage 5 ER-2012-0174 DSM deferral (Lyons)		\$0	\$1,687,330		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	Information and Instruction Ads	909.006	-\$381	-\$489	-\$870	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$381	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$489		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Info & Instru Ads- 100% MO	909.000	\$0	\$59,369	\$59,369	\$0	\$0	\$0
	1. To include DSM advertising costs (Lyons)		\$0	\$13,437		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to establish regulatory asset for DSM advertising costs (Majors)		\$0	\$45,922		\$0	\$0	
E-185	Misc Customer Accounts and Info Exp	910.000	-\$2,790	\$10,371	\$7,581	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$228		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,790	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$10,599		\$0	\$0	
E-186	Misc Customer Accounts and Info 100% MO	910.000	\$0	\$3,055,218	\$3,055,218	\$0	\$0	\$0

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	1. To include an annualized level of Renewable Energy Costs through March 31, 2012. (Lyons)		\$0	\$1,372,438		\$0	\$0	
	2. To include a 3-Year Amortization of deferred Renewable Energy Costs. (Lyons)		\$0	\$1,682,780		\$0	\$0	
E-188	Sales Supervision	811.000	-\$2	\$0	-\$2	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2	\$0		\$0	\$0	
E-189	Sales Demonstration and Training	812.000	-\$938	\$0	-\$938	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$938	\$0		\$0	\$0	
E-192	Market Sales Expense	816.000	-\$249	\$0	-\$249	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$249	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-196	Admin & Gen-Administrative Salaries	820.000	-\$8,749,617	-\$4,430,048	-\$13,204,941	\$0	\$0	\$0
	1. To remove test year expenses related to KCPL's ORVS employee severance program (Hyneman)		-\$8,749,617	\$0		\$0	\$0	
	2. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$3,522,933		\$0	\$0	
	3. To reflect KCPL Adjustment CS-11 to remove executive discretionary bonuses and executive severance payments (Majors)		\$0	-\$1,073,523		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$105,240	\$0		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$166,408		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Admin & Gen-Admin Salaries - 100% MO	820.000	\$0	-\$1,471,853	-\$1,471,853	\$0	\$0	\$0
	1. To remove talent assessment amortization. (Hyneman)		\$0	-\$968,103		\$0	\$0	
	2. To remove test year transition costs amortization. (Majors)		\$0	-\$503,750		\$0	\$0	
E-199	A & S Off Supply-Allocated	821.000	-\$145	-\$218,897	-\$218,842	\$0	\$0	\$0
	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$132,594		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct expense report items to below the line (Majors)		\$0	-\$2,918		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$53		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$260		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$145	\$0		\$0	\$0	

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	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$83,319		\$0	\$0	
	7. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$8,447		\$0	\$0	
E-200	A & G O&M Supply, 100% MO	921,000	\$0	-\$11,102	-\$11,102	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$47		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$11,055		\$0	\$0	
E-202	Utility Expense Transfer Credit	922,000	\$2,241	\$31,254	\$33,495	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,241	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Electricity & Employee Subsidized Parking (Prenger)		\$0	\$31,254		\$0	\$0	
E-204	Outside Services-EMPLOYED-Allocated	923,000	\$0	-\$1,389,630	-\$1,389,630	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees (Majors)		\$0	-\$1,126,510		\$0	\$0	
	2. To remove Test Year Empire Arbitration Expenses (Majors)		\$0	-\$223,571		\$0	\$0	
	3. To remove test year expenses related to Advanced Coal Tax Credit Arbitration (Majors)		\$0	-\$11,175		\$0	\$0	
	4. To remove test year legal expenses to amend the Advanced Coal Tax MOU. (Majors)		\$0	-\$7,025		\$0	\$0	
	5. To remove test year Deloitte & Touche expenses related to non-regulated operations. (Majors)		\$0	\$0		\$0	\$0	
	6. To remove test year Deloitte & Touche expenses related to the Advanced Coal Tax Credit (Majors)		\$0	-\$31,249		\$0	\$0	
E-205	Outside Services- MO & MO	923,000	\$0	-\$1,974,216	-\$1,974,216	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish regulatory liability for legal fee refunds (Majors)		\$0	-\$951,277		\$0	\$0	
	2. To annualize 3-year amortization of Arndt claim legal fee reimbursement. (Majors)		\$0	-\$184,970		\$0	\$0	
	3. To annualize 3-year amortization of Eubank claim legal fee reimbursement. (Majors)		\$0	\$670,114		\$0	\$0	
	4. To remove test year amortization of transition costs (Majors)		\$0	-\$1,108,251		\$0	\$0	
	5. To remove amortization booked in the test year for Strategic Projects (Lyons)		\$0	-\$399,832		\$0	\$0	
E-207	Property Insurance	924,000	\$0	\$166,028	\$166,028	\$0	\$0	\$0
	3. To include an annualized level of property insurance. (Gaskins)		\$0	\$166,028		\$0	\$0	
E-208	Repairs and Damages	925,000	\$0	-\$1,661,879	-\$1,661,879	\$0	\$0	\$0

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	1. To include an annualized level of Injuries and Damages (Gaskins)		\$0	-\$1,414,646		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9	\$0		\$0	\$0	
	3. To include an annualized level of insurance. (Gaskins)		\$0	-\$247,233		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-209	Employee Pensions	926.009	-\$649	\$5,433,992	\$6,432,453	\$0	\$0	\$0
	1. To annualize unfunded SERP Pension expense to 2012 recurring monthly pension payments (Hyneman)		\$0	-\$384,349		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$649	\$0		\$0	\$0	
	3. To include an annualized level of pension expense (Hyneman)		\$0	\$374,240		\$0	\$0	
	4. To amortize FAS 87 Regulatory Asset (Hyneman)		\$0	\$3,550,534		\$0	\$0	
	5. To amortize FAS 88 OVRS Charge (Hyneman)		\$0	\$1,679,129		\$0	\$0	
	6. To amortize FAS 158 charge (Hyneman)		\$0	\$1,121,527		\$0	\$0	
	7. To annualize WCNOG SERP annuity payments		\$0	\$92,521		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	11. No adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-210	Employee Benefits - OPEB	926.300	\$0	\$2,331,166	\$2,331,166	\$0	\$0	\$0
	1. To adjust test year 401k to an annualized level (Prenger)		\$0	-\$15,801		\$0	\$0	
	2. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$2,381,311		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits for Wolf Creek (Prenger)		\$0	\$384,940		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To annualize KCPL FAS 106 OPEB expense for KCPL plans and reflect WCNOG OPEB on pay-as-you go basis. (Hyneman)		\$0	-\$419,284		\$0	\$0	

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A Expense Account Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-211	Employee Benefits OPEB MO	928.800	\$0	-\$28,879	-\$28,879	\$0	\$0	\$0
	1. To annualize KCPL FAS 106 OPEB expense (Hyneman)		\$0	-\$28,879		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Reg Comm Exp- FERC Assessment	928.003	\$0	\$15,641	\$15,641	\$0	\$0	\$0
	1. To annualize current FERC Assessment expense (Prenger)		\$0	\$15,641		\$0	\$0	
E-217	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	\$234,077	\$234,077	\$0	\$0	\$0
	1. To annualize current PSC Assessment expense (Prenger)		\$0	\$234,077		\$0	\$0	
E-218	Reg Comm Exp- Mo Proceedings 300% to MO	928.911	-\$2,538	\$242,810	\$240,272	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$1,845		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove rate case expense pursuant to Commission Order Case No ER-2010-0355 (Majors)		\$0	-\$244,674		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to remove over-amortization of 2007 rate case expenses (Majors)		\$0	-\$464,864		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$62,219		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,538	\$0		\$0	\$0	
	6. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$479,412		\$0	\$0	
	7. To annualize amortization of December 31, 2010, rate case expenses over 3 Years. (Majors)		\$0	\$755,201		\$0	\$0	
	8. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$264,262		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$476,361		\$0	\$0	
E-219	Reg Comm Exp- Mo Proceedings 100% to KS	928.012	-\$2,144	\$0	-\$2,144	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,144	\$0		\$0	\$0	
E-220	Reg Comm Exp - FERC Proceedings - Allocated	928.029	-\$328	\$0	-\$328	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$328	\$0		\$0	\$0	
E-222	Load Research Expenses- 100% to Missouri	928.030	-\$135	\$0	-\$135	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$135	\$0		\$0	\$0	
E-223	Miscellaneous Commission Expense	928.000	-\$57	\$0	-\$57	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$57	\$0		\$0	\$0	

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E-225	General Advertising Expense	930.100	-\$551	-\$89,785	-\$90,336	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$551	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$89,785		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	General Advertising Expense - 100% MO	930.100	\$0	-\$1,824,215	-\$1,824,215	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	-\$1,824,215		\$0	\$0	
E-227	Maint. General Expense	930.800	-\$61	-\$165,370	-\$165,431	\$0	\$0	\$0
	1. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$247,392		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$41		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$61	\$0		\$0	\$0	
	4. To include annualized Dues and Donations (Prenger)		\$0	-\$72,278		\$0	\$0	
	5. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$163,199		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,858		\$0	\$0	
E-228	Admin & General Expense- Rents	931.000	\$0	\$163,375	\$163,375	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for additional rent payment in the test year (Majors)		\$0	\$163,375		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	AGO Expense - Rents - 100% MO	931.000	\$0	-\$189,466	-\$189,466	\$0	\$0	\$0
	6. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	-\$189,466		\$0	\$0	
E-231	Transportation Expense	932.000	\$0	-\$2,773,043	-\$2,773,043	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$2,773,043		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-234	Maint. Of General Plant	935.000	-\$122	-\$12,587	-\$12,709	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$122	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$12,587		\$0	\$0	
E-236	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,326,671	\$10,326,671
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$10,326,671	

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A Income Sub- Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-243	Amortization of Limited Term Plant-Allocated	704.000	\$0	\$52,063	\$52,063	\$0	\$0	\$0
	1. To include amortization of limited term plant (Gaskins)		\$0	\$52,063		\$0	\$0	
E-245	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	704.000	\$0	-\$5,833,333	-\$5,833,333	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0089-100% MO (Featherstone)		\$0	-\$5,833,333		\$0	\$0	
E-246	Regulatory Plan Credit Rate Amortization-MO 100% Case No. ER-2009-0291	704.000	\$0	-\$6,255,566	-\$6,255,566	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0291-100% MO (Featherstone)		\$0	-\$6,255,566		\$0	\$0	
E-247	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2009-0314	704.000	\$0	-\$12,646,119	-\$12,646,119	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0314-100% MO (Featherstone)		\$0	-\$12,646,119		\$0	\$0	
E-248	Amortization of Other Plant Expense	705.000	\$0	-\$795,310	-\$795,310	\$0	\$0	\$0
	1. To include amortization of other plant (Gaskins)		\$0	-\$795,310		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-249	Amortization of Non-Plant (2011 Flood)	705.000	\$0	\$0	\$0	\$0	-\$931,126	-\$931,126
	1. To reflect a 5-Year amortization of the 2011 Flood incremental NFOM Costs. (Majors)		\$0	\$0		\$0	-\$931,126	
E-253	Amortization of Iatan New Asset MO	705.000	\$0	\$0	\$0	\$0	\$782,815	\$782,815
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 26 years (Majors)		\$0	\$0		\$0	\$258,978	
	2. To amortize Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 24.3 years (Majors)		\$0	\$0		\$0	\$71,985	
	3. To annualize the amortization of Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years (Majors)		\$0	\$0		\$0	\$208,417	
	4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46 years (Majors)		\$0	\$0		\$0	\$253,434	
E-254	Taxes Other than Income - Property Tax	708.000	\$0	\$5,454,071	\$5,454,071	\$0	\$0	\$0
	1. To include an annualized level of Property Taxes (Gaskins)		\$0	\$5,454,071		\$0	\$0	
E-258	Taxes Other than Income - Payroll Tax	708.000	\$0	-\$401,164	-\$401,164	\$0	\$0	\$0
	1. To adjust test year to an annualized level of payroll tax (Prenger)		\$0	-\$22,801		\$0	\$0	
	2. To adjust test year to an annualized level of payroll tax for Wolf Creek (Prenger)		\$0	\$76,549		\$0	\$0	

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A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non-Labor	I Jurisdictional Adjustments Total
	3. To remove payroll taxes associated with the OVRs severance program. (Hyneman)		\$0	-\$454,912		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-261	Gross Receipts Tax-100% MO	708,290	\$0	\$0	\$0	\$0	-\$55,111,841	-\$55,111,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,111,841	
E-262	KCMO City Earnings Tax-100% MO	708,306	\$0	\$0	\$0	\$0	\$427,346	\$427,346
	1. To remove test year per book City Earning Tax (Lyons)		\$0	\$0		\$0	\$427,346	
E-267	Current Income Taxes	708,199	\$0	\$0	\$0	\$0	\$58,342,706	\$58,342,706
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$58,342,706	
	No Adjustment		\$0	\$0		\$0	\$0	
E-270	Deferred Income Taxes - Def. Inc. Tax.	710,100	\$0	\$0	\$0	\$0	-\$89,429,263	-\$89,429,263
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$89,429,263	
E-271	Amortization of Deferred ITC	711,410	\$0	\$0	\$0	\$0	\$498,149	\$498,149
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$498,149	
E-272	Amort of Excess Deferred Income Taxes	711,190	\$0	\$0	\$0	\$0	-\$358,777	-\$358,777
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$358,777	
E-273	Amort of Prior Deferred Taxes- tax rate change	820,061	\$0	\$0	\$0	\$0	-\$5,507,785	-\$5,507,785
	1. To Annualize Amort of Prior Deferred Taxes- tax rate change		\$0	\$0		\$0	-\$5,507,785	
E-274	Amortization of R&D Credit	811,200	\$0	\$0	\$0	\$0	-\$129,407	-\$129,407
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	-\$129,407	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$100,229,957	-\$100,229,957
Total Operating & Maint. Expenses			\$8,844,132	\$127,177,307	-\$140,022,159	\$0	\$7,636,669	-\$12,385,490

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Line Number	Description	Percentage Rate	Test Year	7.14% Return	7.40% Return	7.60% Return
1	TOTAL NET INCOME BEFORE TAXES		\$179,473,981	\$189,375,047	\$198,006,775	\$206,638,503
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$98,916,429	\$98,916,429	\$98,916,429	\$98,916,429
4	Per Book trans and unit train Dep Clearing		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$145,175	\$145,175	\$145,175	\$145,175
6	Book Nuclear Fuel Amortization		\$18,324,940	\$18,324,940	\$18,324,940	\$18,324,940
7	Book Amortization Expense		\$7,244,117	\$7,244,117	\$7,244,117	\$7,244,117
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$124,630,661	\$124,630,661	\$124,630,661	\$124,630,661
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.9710%	\$61,004,458	\$61,004,458	\$61,004,458	\$61,004,458
11	Tax Straight-Line Depreciation		\$145,800,907	\$145,800,907	\$145,800,907	\$145,800,907
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$10,004,504	\$10,004,504	\$10,004,504	\$10,004,504
14	IRS Amortization Deduction		\$1,851,520	\$1,851,520	\$1,851,520	\$1,851,520
15	KCPL Employee 401(k) ESOP Deduction		\$1,508,983	\$1,508,983	\$1,508,983	\$1,508,983
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$220,170,372	\$220,170,372	\$220,170,372	\$220,170,372
17	NET TAXABLE INCOME		\$83,934,270	\$93,835,336	\$102,467,064	\$111,098,792
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$83,934,270	\$93,835,336	\$102,467,064	\$111,098,792
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,612,190	\$5,128,360	\$5,578,355	\$6,028,350
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$79,322,080	\$88,706,976	\$96,888,709	\$105,070,442
23	Federal Income Tax at the Rate of	See Tax Table	\$27,762,728	\$31,047,442	\$33,911,049	\$36,774,656
24	Subtract Federal income Tax Credits					
25	Wind Production Tax Credit		\$7,068,843	\$7,068,843	\$7,068,843	\$7,068,843
26	Research and Development Tax Credit		\$364,335	\$364,335	\$364,335	\$364,335
27	Fuel Tax Credit		\$42,012	\$42,012	\$42,012	\$42,012
28	New Hire Retention Credit		\$9,089	\$9,089	\$9,089	\$9,089
29	Net Federal Income Tax		\$20,278,449	\$23,583,163	\$26,426,770	\$29,290,377
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		\$83,934,270	\$93,835,336	\$102,467,064	\$111,098,792
32	Deduct Federal Income Tax at the Rate of	50.000%	\$10,139,225	\$11,781,582	\$13,213,385	\$14,645,189
33	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
34	Missouri Taxable Income - MO. Inc. Tax		\$73,795,045	\$82,053,754	\$89,253,679	\$96,453,603
35	Missouri Income Tax at the Rate of	6.250%	\$4,612,190	\$5,128,360	\$5,578,355	\$6,028,350
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$83,934,270	\$93,835,336	\$102,467,064	\$111,098,792
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$83,934,270	\$93,835,336	\$102,467,064	\$111,098,792
41	City Income Tax at the Rate of	0.080%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$20,278,449	\$23,563,163	\$26,426,770	\$29,290,377
44	State Income Tax		\$4,612,190	\$5,128,360	\$5,578,355	\$6,028,350
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$24,890,639	\$28,691,523	\$32,005,125	\$35,318,727
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$21,059,573	\$21,059,573	\$21,059,573	\$21,059,573
49	Amortization of Deferred ITC		-\$1,339,232	-\$1,339,232	-\$1,339,232	-\$1,339,232
50	Amort of Excess Deferred Income Taxes		-\$358,777	-\$358,777	-\$358,777	-\$358,777
51	Amort of Prior Deferred Taxes- tax rate change		-\$5,507,785	-\$5,507,785	-\$5,507,785	-\$5,507,785
52	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
53	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
54	TOTAL DEFERRED INCOME TAXES		\$14,014,106	\$14,014,106	\$14,014,106	\$14,014,106
55	TOTAL INCOME TAX		\$38,904,745	\$42,705,629	\$46,019,231	\$49,332,833

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A	B	C	D	E	F
Line Number	Percentage Rate	Test Year	7.14% Return	7.40% Return	7.66% Return

Federal Tax Table					
Federal Income Taxes		\$79,322,080	\$88,706,976	\$96,888,709	\$105,070,442
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		\$21,346,061	\$24,630,775	\$27,494,382	\$30,357,988
Total Federal Income Taxes		\$27,762,728	\$31,047,442	\$33,911,049	\$36,174,655

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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 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units - Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,350,043,000	100.00%		7.143%	7.402%	7.661%
8	PreTax Cost of Capital				8.902%	9.270%	9.638%

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

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

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

A Line Number	B Description	C As Billed	D Update Period Adjustment	E Adjustments				H Weather Adjustment
				E Adjustment for Billing Corrections	F Annualization for LPS	G Annualization for Rate Change		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$265,906,543	-\$1,654,681	\$0	\$0	\$1,410,858	-\$6,317,931	
4	Small General Service	\$47,168,336	-\$440,655	\$0	\$0	\$281,514	-\$20,399	
5	Medium General Service	\$92,687,229	\$2,007,943	\$0	\$0	\$579,983	-\$311,159	
6	Large General Service	\$160,638,368	\$2,521,013	\$0	\$0	\$1,102,988	\$340,198	
7	Large Power	\$121,118,223	\$3,090,691	\$568,858	\$102,064	\$720,404	\$0	
8	Lighting	\$8,558,991	\$219,781	\$0	\$0	\$41,880	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$696,077,690	\$5,744,092	\$568,858	\$102,064	\$4,137,627	-\$6,309,291	
10	OTHER RATE REVENUE							
11	Unbilled Revenue	-\$3,955,067	\$0	\$0	\$0	\$0	\$0	
12	Adjust to G/L	\$1,082,466	\$0	\$0	\$0	\$0	\$0	
13	TOTAL OTHER RATE REVENUE	-\$2,872,601	\$0	\$0	\$0	\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	\$693,205,089	\$5,744,092	\$568,858	\$102,064	\$4,137,627	-\$6,309,291	

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

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth and Load	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	\$595,023	\$768,660	-\$5,198,071	\$260,708,472
4	Small General Service	\$104,922	-\$79,294	-\$153,912	\$47,014,424
5	Medium General Service	\$189,930	\$1,073,697	\$3,540,394	\$96,227,623
6	Large General Service	\$334,339	-\$1,589,244	\$2,709,294	\$163,347,662
7	Large Power	-\$32,544	\$0	\$4,449,473	\$125,567,696
8	Lighting	\$0	\$0	\$261,661	\$8,820,652
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,191,670	\$173,819	\$5,608,839	\$701,686,529
10	OTHER RATE REVENUE				
11	Unbilled Revenue	\$0	\$0	\$0	-\$3,955,067
12	Adjust to G/L	\$0	\$0	\$0	\$1,082,466
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	-\$2,872,601
14	TOTAL MISSOURI RATE REVENUES	\$1,191,670	\$173,819	\$5,608,839	\$698,813,928

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

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$746,296,158
2	Total Missouri Rate Revenue By Rate Schedule	\$698,813,928
3	Missouri Retail kWh Sales	8,618,894,548
4	Average Rate (Cents per kWh)	8.108
5	Annualized Customer Number	272,286
6	Profit (Return on Equity)	\$90,983,087
7	Interest Expense	\$61,004,458
8	Annualized Payroll	-\$4,493,392
9	Utility Employees	3,055
10	Depreciation	\$98,916,429
11	Net investment Plant	\$2,395,874,872
12	Pensions	\$25,379,704

Wehry Nicole

From: Park John
Sent: Monday, August 06, 2012 3:41 PM
To: Weisensee John
Subject: FW: KCPL & GMO Rate Order Stipulation

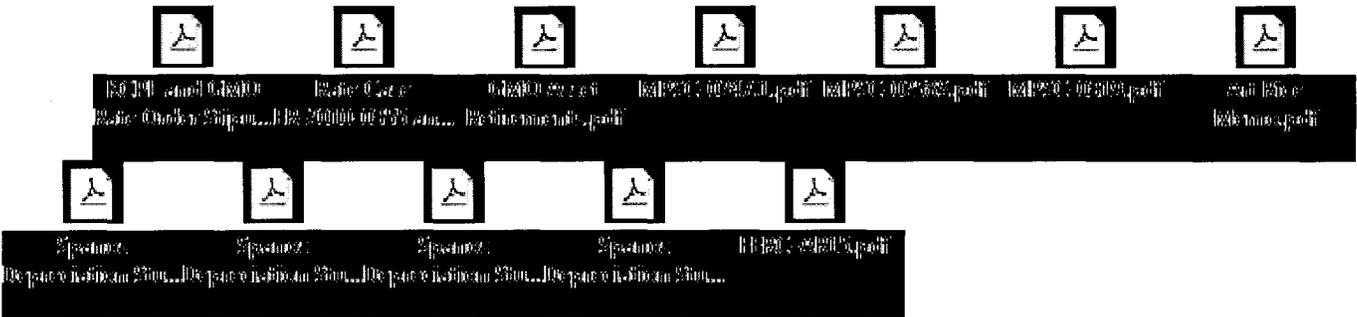
From: Park John
Sent: Friday, August 03, 2012 5:04 PM
To: Park John
Subject: FW: KCPL & GMO Rate Order Stipulation

From: Branson Aron
Sent: Thursday, July 28, 2011 4:41 PM
To: 'Featherstone, Cary'; 'Majors, Keith'; 'Rice, Arthur'; 'Lewis Mills'; 'David Woodsmall (dwoodsmall@fcplaw.com)'
Cc: Weisensee John; Rush Tim; Ives Darrin; Klote Ronald; Mulligan Larry; Park John; Bennett DeAnn; Steiner Roger
Subject: KCPL & GMO Rate Order Stipulation

The Stipulation and Agreement regarding Depreciation and Accumulated Additional Amortization in KCPL Case ER-2010-0355 and GMO Case ER-2010-0356 required the following information to be submitted by the end of July 2011:

KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011.

See attached file "KCPL and GMO Rate Order Stipulation Study Response" and all supporting files for this study.



Aron Branson
Kansas City Power & Light
Sr Regulatory Analyst
816-556-2915

INTRODUCTION:

In KCPL Case ER-2010-0355 and GMO Case ER-2010-0356, the parties entered into a stipulated agreement titled "NonUnanimous Stipulation and Agreement Regarding Depreciation and Accumulated Additional Amortizations." Item # 10 of the Stipulation requires the following:

A) KCPL and GMO conduct a study regarding the retirement of property from General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No. ER-2009-0090.

B) KCPL shall complete a similar study regarding KCPL's recent corporate office relocations.

C) KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies.

Upon satisfactory presentation of the results, Signatories to the Stipulation agree to pursue in good faith the resolution of GMO account 119300, including the support of a request by GMO for an Accounting Authority Order to balance reserves by transferring Transmission reserve to General plant reserve. Please see the attached PDF file titled "Rate Case ER-2010-0355 and ER-2010-0356 Stipulation Item #10." Response to each item in the Stipulation is addressed below.

RESPONSE:

A) Retirement of property from General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy acquisition of Aquila.

\$ 38M of general plant was retired from GMO General plant accounts 391003, 391004 and 391005 as a result of the acquisition. As part of the study a detailed listing of the assets is being provided. Please see the attached PDF file titled "GMO Asset Retirements". A summary of this information was provided in rate case ER-2009-0090 via data request MPSC-0247.1 and MPSC-0258S. Data request MPSC-0247.1 also provides GMO Corporate asset and reserve balances separated between assets sold to Black Hills, Corporate assets transferred to Non-Utility plant and assets retired. Data requests MPSC-0258S provides plant and reserve activity balances by utility account from November 2006 thru December 2008. Please see PDF file titled "MPSC-0247.1" and "MPSC-0258S."

There were no general plant assets retired from KCPL General plant accounts as a result of the acquisition.

1) Depreciation on accounts that were halted as a result of the acquisition.

Depreciation was not halted on any GMO general plant account as the result of the acquisition of Aquila by Great Plains Energy. Depreciation was halted on GMO general plant accounts 391003, 391005, 394000 and 398000 which had become fully depreciated prior to the acquisition. The halting of depreciation varied depending on the plant account, but primarily occurred between September 2006 and June 2008. Plant account 391005 Computer Software Development was the account that contained the most significant balance of asset classes in which depreciation expense was halted. Depreciation expense was halted because there were no plans to add assets to this account, the asset class was fully depreciated, and in fact all the assets in this account were eventually retired. GMO believes it was appropriate and rational to discontinue depreciation on these accounts under these circumstances. The Company has acknowledged in past rate cases that it did not formally request a change in the depreciation rate to be set at 0%; however, that was the recommended rate Staff proposed in ER-2009-0090.

2) Use of unauthorized depreciation rates.

We are not aware of any unauthorized depreciation rates applied to GMO General plant accounts. Please see the response to question 1 above if it is the Staff's contention that unauthorized depreciation rates are the result of halting the depreciation expense on asset classes that are fully depreciated and where no assets will be added prospectively.

3) Retirements or relocations of general plant as addressed in Staff witness Rosella Schad's testimony.

GMO believes the plant retired was a normal retirement and followed the Code of Federal Regulations 18 CFR part 101 Electric Plant Instruction 10, which describes the accounting for asset retirements. Instruction 10 describes that the book cost of the retirement unit is to be charged to the accumulated reserve for the property. Plant can be retired early for many reasons such as technological changes, obsolescence, or an asset is no longer needed. In these situations adjustments are not made to the reserve due to the early retirement. Plant depreciation rates are based on the average service life of a group of similar assets. This concept implies that some assets will live longer and some assets will live shorter than the average service life. Depreciation studies are conducted in Missouri at 5 year intervals. At the time of the deprecation study the history of accounts are reviewed and adjustments are made to the average service life which takes into account the retirement activity and impacts the depreciation rate.

B) Retirement of property from General plant accounts due to KCPL's recent office relocation from 1201 Walnut to 1200 Main Street.

In September 2009 KCPL moved its corporate offices from 1201 Walnut to 1200 Main Street, Kansas City, Missouri. The office facility at 1201 Walnut was leased as well as the new facility at 1200 Main. Approximately \$ 8M of general plant equipment was retired from General plant accounts 391 and 397. A detailed listing of the assets retired was previously provided in response to data request MPSC-0319 as part of Case ER-2010-0355. Please see PDF file titled "MPSC-0319."

C) KCPL and GMO shall discuss the study approach with Staff.

KCPL and GMO personnel met with Missouri Commission Staff personnel on June 13, 2011 and also held conference calls with the Staff to discuss the study approach. Those in attendance at the June 13th meeting from the Missouri Staff were Cary Featherstone, Art Rice, and Keith Majors. KCPL personnel in attendance were Ron Klote, John Weisensee, Aron Branson, John Park, DeAnn Bennett and Larry Mulligan. In a memo from Art Rice dated June 28th, Staff summarized the meeting and proposed the information listed below be included in the study. Please see PDF file titled "Art Rice Memo."

KCPL responds to Mr. Rice's requests as follows:

1. KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify the method of calculating the adjustments to Plant and Reserves for the switch to the general plant amortization method (Vintage Year Method) for General Plant Accounts. This includes a review of the KCPL interpretation of FERC Accounting Release (AR) 15 concerning in particular item 4 on interim retirements.

Response: Item 1 has been completed. A conference call was held on June 29th with Arthur Rice, Guy Gilbert, John Spanos, John Park and Larry Mulligan. Mr. Spanos explained his methodology for determining book reserve balances and the resulting unrecovered reserve amounts by referencing depreciation schedules filed with his rate case study testimony.

Basically the reserve can be broken into three components. The first component represents the assignment of reserve to vintage years whose age is greater than the life assigned to the plant account. As an example, if the life of the account is 5 years, all assets with an age greater than 5 years will have the reserve balance equal to the asset cost.

The second component represents the assignment of reserve to vintage years whose age is equal to or less than the assigned life of the plant account. The assignment of the reserve is based on the number of years the asset has been in service and the reserve balance required to fully depreciate the asset over the remaining life of the asset.

The third component is the determination of the under-recovered or over-recovered reserve balance. This amount is based on the actual book reserve balance less the first two reserve components.

The under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

As mentioned earlier, Mr. Spanos in his testimony explained the concept of general plant amortization and provided detailed computations of reserve components in his testimony. Please see the PDF files titled “Spanos Depreciation Study – KCPL”, “Spanos Depreciation Study – MPS Jurisdiction”, “Spanos Depreciation Study – L&P Jurisdiction” and “Spanos Depreciation Study – ECORP.”

Additional items discussed involved how cost of removal and salvage transactions would be recorded for assets in general plant amortization accounts and how transfers would be recorded. Cost of removal and salvage transactions occur infrequently as evidenced by a zero net salvage rate for these accounts. Cost of removal transactions would be charged to expense. Salvage proceeds (sale of equipment, insurance proceeds, etc) would be charged to income to the extent they exceed cost of removal. Transfers of assets are usually made within the same utility account as such transfer of reserve is not an issue.

FERC AR15 item # 4 discusses interim retirements and states “interim retirements are not recognized.” KCPL and GMO will follow AR 15 and will not record interim retirements. Retirements will occur only when the age of the asset has met the assigned life for the respective asset group. Please see the PDF file titled “FERC-AR15.”

2. KCPL is to perform a study to identify specific reasons for any under-recovery or over-recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

3. GMO is to perform a study to identify specific reasons for any under-recovery or over-recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)– “accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad’s surrebuttal testimony in GMO in Case No. ER-2009-0090.”

Response: Answer to this question has been provided in response A 1 thru A3 above.

5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

Response: KCPL/GMO does not believe the Stipulation requires a depreciation study to be performed nor does KCPL or GMO believe it is prudent to spend the cost to update the study at this time. The study will be updated during the next rate case or within the 5 year time frame as required by Missouri statute. KCPL in Case ER-2010-0355 and GMO in Case ER-2010-0356 provided depreciation data which covered the period ending December 31, 2008. This same data was used in discussions with Staff concerning general plant amortization and how under-recovered and over-recovered reserve amounts were developed. See response to C 1 above. The same methodology will be applied in the next depreciation study.

CONCLUSION:

KCPL/GMO believes this report documents the study required by the Stipulation and provides the additional information requested by Mr. Rice. As mentioned in the Stipulation the satisfactory presentation of the study will result in the parties pursuing in good faith the resolution of GMO account 119300 and a request by GMO for an Accounting Authority Order to permanently resolve the issue by transferring depreciation reserves from Transmission plant to General plant.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City)
Power & Light Company for Approval to Make)
Certain Changes in its Charges for Electric) File No. ER-2010-0355
Service to Continue the Implementation of Its)
Regulatory Plan)

In the Matter of the Application of KCP&L)
Greater Missouri Operations Company for) File No. ER-2010-0356
Approval to Make Certain Changes in its Charges)
for Electric Service)

**NON UNANIMOUS STIPULATION AND AGREEMENT
REGARDING DEPRECIATION AND ACCUMULATED ADDITIONAL AMORTIZATIONS**

The Signatories respectfully submit the following Non-Unanimous Stipulation and Agreement (“Agreement”) to the Missouri Public Service Commission (“Commission”):

1. This Agreement is not “unanimous” because certain parties have not joined as signatories to this Agreement.

2. **Issues Settled With This Agreement.** This Agreement is intended to settle among the Signatories the issues given below.¹ Because the parties were unable to reach a Joint Statement of the Issues, the relevant portions of the Issues Lists of both Staff and the Companies are included.

A. Companies’ Issues List (pages 5, Item 3, and pages 7-8, Item 8) –

Additional Amortizations

- a. How should accumulated additional amortization expense be flowed back to ratepayers?
- b. Should the associated deferred income tax asset be included in rate base, as a reduction in the accumulated deferred income tax balance?

¹ Although The Empire District Electric Company is a party to these cases, the Signatories do not intend to affect and this Stipulation does not address the depreciation rates, the depreciation expense, or the treatment of the regulatory amortizations with regard to The Empire District Electric Company.

Depreciation—

- a. What lifespan should the Commission adopt for Iatan 2?
- b. Should the Commission adopt the “remaining life” or “whole life” method?
- c. Should the Commission adopt “lifespan” or “mass property” for generating facilities?
- d. Should the Commission adopt the Company’s proposal of general plant amortization for small assets, including amortization of unrecovered reserve?
- e. How should net salvage (cost of removal) be determined for nuclear plant accounts?
- f. Should an amortization of the difference between the theoretical reserve and the actual reserve be a component of the depreciation rate? (GMO ISSUE ONLY)

B. Staff’s Issues List (pages 5 and 7) -

Item 6- Depreciation—

- a. Should KCPL’s rates for KCPL’s steam production generation fleet excluding Iatan 2, Hawthorn 5, and Wolf Creek be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- b. What is the appropriate life estimate to use for calculating Iatan 2’s remaining life depreciation rates?
- c. Should Wolf Creek’s rates reflect an adjustment to the net salvage rates to collect net salvage only on the portion of plant expected to retire as interim retirements?
- d. Should the appropriate depreciation rates for General Plant account numbers 391, 393, 394, 395, 397 and 398 remain the same as ordered in Case No. EO-2005-0329, or be amortized over a set period of time representing an estimated average service life for each year (vintage) of plant additions.
- i. Should KCPL be allowed to amortize over 10 years the unrecovered General Plant

- ii. Should KCPL be ordered to inventory the property in these accounts, retire equipment from the books which is no longer used and useful, provide Staff with information concerning these accounts, and work with Staff to determine if any reserve transfers are warranted?
- e. Should KCPL's rates for KCPL's combustion turbine generation fleet be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- f. To what accounts should the approximately \$36.7 million and \$132.2 million (total \$168.9 million) accumulated additional amortizations currently held in account 399 be allocated, and on what basis?
- g. Is it appropriate to make transfers among reserve accounts at this time, or use remaining life depreciation rates to correct for over or under accrued reserves?

REGULATORY AMORTIZATIONS

19. What should be the ratemaking treatment for the Regulatory Additional Amortizations?

20. What is the appropriate reduction of accumulated deferred income tax reserve that is offset to rate base that is attributable to the regulatory plan additional amortizations?

3. The Accumulated Additional Amortizations that are specified herein and are the subject of this Agreement are the amortizations KCPL agrees it received as additional revenue in prior rate cases based on KCPL's Regulatory Plan the Commission approved in Case No. EO-2005-0329. That plan was designed to assist KCPL to carry out its Comprehensive Energy Plan.²

4. The Signatories request that the Commission order KCPL and GMO to utilize the depreciation rates included in attached Schedules A-C.

² See also the provisions of paragraph 7.

5. The Signatories request that the Commission authorize KCPL and GMO to utilize the “Amortization Method” for specified General Plant accounts. The Amortization Method is a straight line method, in that the depreciation starts when the equipment is installed and stops when the equipment value is fully depreciated. For regulatory mass property accounting purposes, all of the additions to an account over a vintage (one year or one month of additions) are depreciated over a set amortization period. For depreciation accounting purposes, all of the equipment in each vintage is retired at the end of the amortization period. No interim retirements are recorded. The amortization periods to be used for specifying the depreciation rates of the specified accounts are as shown in the table below. The resulting depreciation rates to be used are as shown in attached Schedules A-C.³

General Plant Account	Description	KCP&L	MPS	L&P
391	Office furniture	20 years	NA	NA
391.01	Office furniture	NA	20 years	20 years
391.02	Computer equipment (all)	8 years	NA	8 years
391.02	Computer hardware	NA	8 years	8 years
391.04	Computer software	NA	9 years	9 years
391.06	Office Machines	NA	NA	10 years
393	Stores Equipment	25 years	25 years	25 years
394	Tools, Shop, Garage	30 years	25 years	25 years
395	Lab Equipment	30 years	30 years	30 years
397	Communications Equipment	35 years	27 years	27 years
398	Misc. Equipment	30 years	25 years	25 years

- a. KCPL and GMO unrecovered general plant reserves, based on Company witness Spanos’s study in this case, will not be amortized into costs of service in the KCPL case (Case No. ER-2010-0355) and GMO case (Case No. ER-2010-0356) or in future KCPL and GMO rate cases.

³ KCPL and GMO expressly agree to the numbers contained in this table.

- b. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall provide to Staff, the Office of the Public Counsel, and the Industrials⁴ updated plant and reserve balances as of December 31, 2010.
- c. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall identify to Staff, the Office of the Public Counsel, and the Industrials the unrecovered or over recovered plant portion that is left over after the change to Amortization Method using the amortization periods identified in the table above and reflected in the amortization rates shown on attached Schedules A-C.
- d. The Signatories agree that this use of the Amortization Method is for the purposes of resolving this case, and the Signatories are free to oppose the Amortization Method for the General Plant accounts in any future cases. If KCPL or GMO seek to continue use of the Amortization Method as specified in this Agreement in the next rate case, they must submit testimony in that rate case showing why the Amortization Method should be continued. This Agreement does not constitute any precedent in future proceedings. The assertion that a Party signed or supported this Agreement as a basis for claiming that Party supports or accepts the Amortization Method is a violation of this Agreement. All Signatories have the right to oppose the continuation of the Amortization Method in future proceedings.

6. The Signatories agree that the approximately \$183.4 million, as of May 3, 2011, of Accumulated Additional Amortizations⁵ will be assigned to the Iatan 2 reserves and

⁴ The "Industrials" are comprised of Praxair, Inc., and the Midwest Energy User's Association in File No. ER-2010-0355, and AG Processing, Inc., a cooperative, and the Sedalia Industrial Energy Users' Association in File No. ER-2010-0356.

accounted for separately in the reserves as shown on in the final table in paragraph 7 for as long as Iatan 2 is in operation. Prior to the completion of the true-up direct testimony to be filed in this case on February 22, 2011, KCPL agrees to identify for Staff and other interested parties how the accumulated additional amortizations will be separately accounted for in the Iatan 2 depreciation reserve.

7. The following table identifies, and KCPL agrees are, the accumulated additional amortizations provided by customers pursuant to the terms of the Regulatory Plan during the period of the Regulatory Plan through the end of December 31, 2010 and through the end of May 3, 2011:⁶

Rate Case	December 31, 2010	May 3, 2011
Case No. ER-2006-0314	\$86,716,244	\$94,120,782
Case No. ER-2007-0291	\$32,171,481	\$35,834,231
Case No. ER-2009-0089	\$13,333,333	\$16,748,858
TOTAL Missouri Jurisdictional Amount	\$132,221,058	\$146,703,871

Source: KCPL's Accumulated Depreciation Reserve Account 399

KCPL also agrees that an additional amortization amount of \$36 million (Missouri jurisdictional) was recovered from customers and accumulated from a prior case—Case EO-94-199—resulting in the total Accumulated Additional Amortizations as follows.⁷

Rate Case	All Additional Amortizations Updated Period as of December 31, 2010	All Additional Amortizations Updated Period as of May 3, 2011
------------------	--	--

⁵ For purposes of this agreement as identified in direct testimony of Staff witness Featherstone's direct testimony at page 37 (footnote 1) the revenue stream associated with additional amortizations is referred to as "additional amortizations." The capital accumulated from the revenue stream is referred to as "accumulated additional amortizations." The sum of the revenue streams from prior rate cases is referred to as "cumulative additional amortizations." See also the provisions of paragraph 7.

⁶ KCPL and GMO expressly agree to the numbers contained in this table.

⁷ KCPL and GMO expressly agree to the numbers contained in this table.

Case No.EO-2005-0329	\$132,221,058	\$146,703,871
Case No. EO-94-199	\$36,674,731	\$36,674,731
TOTAL Missouri Jurisdictional Amount	\$168,895,789	\$183,378,602

Source: KCPL's Accumulated Depreciation Reserve Account 399

The following table is how the foregoing \$183,378,602 total Missouri jurisdictional amount is to be distributed to Iatan 2 Uniform System of Accounts, account numbers 311, 312, 314, 315 and 316 through May 3, 2011—the period prior to the effective date of rates in this case:⁸

Iatan 2 USOA Acct	Plant in service 12/31/10	Percentage of Regulatory Amortization Allocated to Iatan 2 reserves	Regulatory Amortization Amount assigned to Iatan 2 reserves May 3, 2011
311.5	\$48,804,992	10.49%	\$ 19,240,688
312.5	\$349,784,204	75.20%	\$ 137,897,545
314.5	\$48,539,238	10.44%	\$ 19,135,918
315.5	\$16,233,097	3.49%	\$ 6,399,672
316.5	\$1,787,709	0.38%	\$ 704,779
Total	\$465,149,240	100.0%	\$183,378,602

8. If there is a restructuring of the utility industry in Missouri which requires or results in the de-regulation of KCPL's generating production facilities, including Iatan 2, KCPL agrees that any of the then-remaining Accumulated Additional Amortization represent additional amounts that have been contributed by customers and not by shareholders, and in such case the Signatories agree that a method of returning over a reasonable period of time all monies collected through the Accumulated Additional Amortizations to KCPL's regulated customers will be determined and shall be implemented.

⁸ KCPL and GMO expressly agree to the numbers contained in this table.

9. The Signatories agree that the Accelerated Amortization deferred tax asset will be included in rate base in this rate case (Case No. ER-2010-0355) and in future KCPL rate cases before this Commission.

10. KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No. ER-2009-0090. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011. KCPL shall not transfer reserve to or from the General plant accounts before the foregoing studies are submitted to Staff, the Office of the Public Counsel, and the Industrials. Upon satisfactory presentation of the results of these studies, the Signatories agree to pursue in good faith resolution of the GMO Account 119300 unrecovered reserve issue, as described by KCPL witness Ron Klote in his rebuttal testimony filed in File No. ER-2010-0356, including support of a reasonable request by GMO for an Accounting Authority Order from this Commission which will be permanently resolve this issue by balancing reserves through a transfer of depreciation reserves from Transmission plant to General plant.

Contingent Waiver of Rights:

11. This Agreement is being entered into solely for the purpose of settling the issues of depreciation and the Experimental Regulatory Plan Additional Amortizations in this case.

The Signatories agree to the treatment of the Accumulated Additional Amortizations set out in paragraph 7 above for as long as Iatan 2 is in operation. The Signatories also agree to the specific terms of paragraph 5, including subparts a. to d., and paragraph 6. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, depreciation principle or method, method of cost determination or cost allocation or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement in this or any other proceeding, regardless of whether this Agreement is approved.

12. This Agreement is a negotiated settlement. Except as specified herein, the Signatories to this Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement, or in any way condition its approval of same.

13. This Agreement has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Agreement unconditionally and without modification, then this Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

14. If approved and adopted by the Commission, this Agreement shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the validity and enforceability of this Agreement and the operation of this Agreement according to its terms.

15. If the Commission does not approve this Agreement without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

16. If the Commission accepts the specific terms of this Agreement without condition or modification, as to the issues of depreciation and the Regulatory Plan Additional Amortizations only, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Agreement without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Agreement.

WHEREFORE, the undersigned Signatories respectfully request that the Commission issue its Order approving all of the specific terms and conditions of this Agreement.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC
SERVICE COMMISSION

/s/ Kevin A. Thompson

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GMO Asset Retirements

Sum of posting amount					
work_order	gl_account	utility_acc	description2	misc_description	Total
EC-94000	118002	39102	COMP HDWR - LAN/WAN	CISCO System Router Memory Upgrade	(9,552.68)
				MAPP Access System LAN/WAN	(9,968.37)
				Panagon File Net IDM Doc Mgm System	(11,944.77)
				PRO WATCH SECURITY SYSTEM	(224,816.84)
				Vantive Software LAN/WAN	(5,325.56)
			COMP HDWR - LAN/WAN Total		(261,608.22)
			COMP HDWR - PRINTERS	CIS+ Printer	(5,468.60)
				Panagon File Net Scanner	(7,071.75)
			COMP HDWR - PRINTERS Total		(12,538.35)
			COMP HDWR - WINTEL SERVER	ATT Fastcall Server	(13,046.61)
				Gas Track Server	(10,337.80)
				GasTrack, GasTrack Online, & Flexibill	(7,219.88)
				LodeStar Wintel Server	(3,780.66)
				MV90 Wintel Server	(2,873.21)
				SalesLogic Server - Community Intelligence Project	(19,430.75)
			COMP HDWR - WINTEL SERVER Total		(56,688.91)
			39102 Total		(330,835.48)
		39104	COMP SFTWR - MAINFRAME	ALCAR Import Utility	(15,000.00)
				Business Continuity Initiative Software	(140,666.46)
				Business Objectives	(253,321.18)
				Business Objects for HR	(10,444.54)
				COMP SFTWR - E-Mail	(43,280.28)
				Compliance Mgmt Software (SOX)	(266,389.38)
				Configuration & Compliance Mgmt Software	(28,804.06)
				eBusiness Software	(16,391.24)
				ECM Server License - Energy Resources	(2,339.96)
				ECM Server License for Windows	(33,768.51)
				e-Procurement	(1,286,910.00)
				FileNet A/P Imagin Software (FileNet & Workflow)	(281,762.71)
				Guard1 Plus Software	(1,620.48)
				HRMS PeopleSoft 8.9 Upgrade	(341,156.81)
				HRMS PeopleWorks Constuction	(671,534.27)
				HRMS PeopleWorks Phase I	(331,690.17)
				HRMS Phase II Construction	(103,705.66)
				HRMS PHASE II DESIGN	(210,876.89)
				HRMS Phase II Implementation	(138,278.28)
				HRMS PSD Self-Service	(32,282.88)
				IBM Infoprint Software	(31,345.21)
				IBM Tivoli Correction/Sales Tax	(128,671.31)
				IBM Tivoli/Cont Mgr Suite	(1,466,888.51)
				Internet EDI Standardization	(76,474.10)
				Knowledge Base Software	(66,841.00)
				McAfee Anti-Spyware	(17,881.29)
				Microsoft Operations Manager (MOM) Software	(34,780.96)
				NSI Software for Replication Project	(44,263.99)
				Paperflow Software for Environmental Group	(6,357.81)
				PBViews Performance Measurement System	(46,926.63)
				PeopleSoft 7.5 Upgrade	(348,105.31)
				PeopleSoft 8.0	(246,977.49)
				PeopleSoft 8.0 Expense Module	(495,293.97)
				PeopleSoft 8.0 Time & Labor Module	(176,870.18)
				PeopleSoft 8.0 Upgrade	(54,984.12)
				PeopleSoft 8.1 Financials Upgrade	(261,254.49)
				PeopleSoft Accounts Receivable Module	(341,334.05)
				PeopleSoft Budget Module	(67,025.20)
				PeopleSoft Cobol Compiler UNIX Software	(24,061.40)
				PeopleSoft Contract Tracking	(34,986.94)
				PeopleSoft CRM Help Desk Module	(81,732.98)
				PeopleSoft Enhancements	(10,279.14)
				PeopleSoft Enterprise Support Phase I & Interim	(469,065.88)
				PeopleSoft Enterprise Support Phase II	(2,337,491.45)
				PeopleSoft PO/Inventory	(186,282.00)
				PeopleSoft Regulatory Enhancement	(90,344.32)
				PeopleSoft Reporting Module	(2,655.28)
				PeopleSoft Reports	(45,315.57)
				PeopleSoft Time Collection	(95,869.89)
				PeopleSoft UPK Training Software	(54,002.80)
				PeopleWorks Phase III Design	(185,963.31)
				PeopleWorks Phase III Implementation	(257,303.68)
				PET Enhancements - cash flow - upgrade Office 2	(14,447.25)
				PET Enhancements - cash flow - upgrade Office 2	(29,868.24)
				ProCard Enhancement	(3,530.36)
				PVCS Tracker Software	(90,520.30)
				SMS/SHM Storage Mgmt	(237,413.85)
				Time Slips Software for Tax Accounting	(8,688.90)
				Token Security - nTect	(40,121.94)
			COMP SFTWR - MAINFRAME Total		(12,360,383.46)
			COMP SFTWR - MICRO/PERSONAL	Breeze Aermod/SC Pro Software	(1,896.72)
				Flexibill Software Upgrade	(23,352.16)
				Mobilization Workshop SPL Transp Gas System	(19,884.66)
				PC RAPPORT/PERMISSION MGMT SYS-ALSTO	(15,975.98)
				PSLF Dynamics Program - transmission	(19,750.00)
			COMP SFTWR - MICRO/PERSONAL Total		(80,659.52)
			COMP SFTWR - OTHER	Easysoft Software	(523.00)
				Professional Flight Management	(48,996.00)
			COMP SFTWR - OTHER Total		(49,519.00)
			39104 Total		(12,510,560.98)
		39105	SYSTEMS DEVELOPMENT	EMS Integration Development	(30,215.36)
				SYSTEMS DEVELOPMENT	(24,717,415.19)
			SYSTEMS DEVELOPMENT Total		(24,747,630.55)
			39105 Total		(24,747,630.55)
			118002 Total		(37,589,027.01)
EC-94000			Total		(37,589,027.01)
			Grand Total		(37,589,027.01)

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Sold to Black Hills	390051 - Gen PIt-Str & Imprve-Lease	3,753,132.34	3,190,979.69
Sold to Black Hills	391001 - Gen PIt-Office Furn & Eqp	1,925,416.43	777,244.56
Sold to Black Hills	391003 - Gen PIt-Computer Hardware	1,702,804.70	1,136,205.43
Sold to Black Hills	391004 - Gen PIt-Software	80,813,821.22	62,795,354.76
Sold to Black Hills	391005 - Gen PIt-Sys Dev	4,223,108.01	4,202,948.55
Sold to Black Hills	394000 - Gen PIt-Tool/Shop/Garage	272,331.37	272,331.37
Sold to Black Hills	397000 - Gen PIt-Communication Eqp	936,864.37	570,852.96
Sold to Black Hills	398000 - Gen PIt-Miscellaneous Eqp	11,893.60	11,893.60
Sold to Black Hills Total		93,639,372.04	72,959,810.92

Response for 0247.1 #1, part a:

Journal Entry, FAPP900807 and 1501113 transfer the plant and accumulated depreciation from corporate to a business unit being sold to Black Hills. The depreciation expense calculated by the fixed asset system (PowerPlant) was for the full month of July. Aquila incurred 13 days of depreciation expense, so the other 18 days of expense were reversed on journal entry 1501118 because only 13 days of accumulated depreciation could be sold to Black Hills. Journal entry 1501119 is a correction between accumulated depreciation account 119000 and 119100 with the net impact of zero to rate base.

The section highlighted yellow represents the plant being transferred. The section highlighted green represents the accumulated depreciation being transferred.

AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4015 999	(5,221,693.58)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4247 999	(2,158,022.71)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4251 999	(18,280,435.39)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4253 999	(44,108,872.59)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4256 999	(1,079,280.18)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4257 999	(2,605,725.07)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4258 999	(498,787.01)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4262 999	(18,666,595.93)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4308 999	(787,742.93)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4247 999	(211,312.61)	1501113	7/31/2008	FAPP330807	PowerPlant Transfers
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4253 999	(19,904.04)	1501113	7/31/2008	FAPP330807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4015 999	5,221,693.58	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4247 999	2,369,335.32	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4251 999	18,280,435.39	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4253 999	44,129,776.63	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4256 999	1,079,280.18	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4257 999	2,605,725.07	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4258 999	498,787.01	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4262 999	18,666,595.93	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4308 999	787,742.93	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4015 999	847,497.15	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119100	Common Util PIt-Acc Amort-Orig	4015 999	2,963,431.72	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4247 999	747,786.91	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119100	Common Util PIt-Acc Amort-Orig	4247 999	162.00	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119100	Common Util PIt-Acc Amort-Orig	4247 999	269,824.32	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4251 999	13,426,064.99	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4253 999	34,336,687.75	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4256 999	1,025,502.58	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4257 999	2,036,014.76	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4258 999	281,820.85	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4262 999	17,256,132.33	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS	119000	Common Util PIt-Acc Depr-Orig	4308 999	368,663.44	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers

Unit	Ledger	Account	Acct Descr	Dept	Product	Project	Activity	Res Type	Category	Sum Amount	Journal ID	Date	Line Descr	Descr
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(4,771.61)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					(30,186.36)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(17,024.77)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					(12,090.00)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					(112,778.49)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					(283,148.48)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					(6,858.46)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					(18,075.64)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					(3,077.19)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					(89,107.00)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					(4,859.87)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(3,810,928.87)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(1,017,773.23)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					(13,426,064.99)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					(34,336,687.75)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					(1,025,502.58)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					(2,036,014.76)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					(261,820.85)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					(17,256,132.33)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					(368,663.44)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					4,771.61	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					17,024.77	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					112,778.49	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					283,148.48	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					6,858.46	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					18,075.64	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					3,077.19	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					89,107.00	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					4,859.87	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					30,186.36	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					12,090.00	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(2,963,431.72)	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4289	999					0.01	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(269,824.32)	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					2,963,431.71	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					269,824.32	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts

KCPL GMO 2008 Rate Case
Case: ER-2009-0090
Data Request: MPSC-0247.1 - Question 1 - Part B

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Corporate headquarters moved to non-utility	389001 - Gen Plant-Land	607,000.00	-
Corporate headquarters moved to non-utility	390001 - Gen Pll-Str & Improve-Own	55,488,583.69	10,512,111.22
Corporate headquarters moved to non-utility Total		56,095,583.69	10,512,111.22

Response for 0247.1 #1, part b:

Journal Entry, 179, interposed from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) taking 20 West 9th out of rate base. The fixed asset system (PowerPlant) debited and credited the same account for the transfer of the accumulated depreciation. The debit on journal entry 179 should have been to accumulated depreciation, account 119003. The journal entry AQPURCH20W takes the amount out of the correct accumulated depreciation account.

Journal entry AQPURCH20W has other lines which do not apply to the response of this data request, but the journal entry is being shown in its entirety because the data request asks for the "actual journal entries". The lines which do not apply to the response are grayed out.

ECORP	ACTUALS	118002	Common Utility Plant In Serv	083	N/A	(56,095,583.69)	179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP	ACTUALS	121000	NonUtility Property	083	N/A	56,095,583.69	179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP	ACTUALS	146023	Acct Rec IU ECORP	083	N/A	10,512,111.22	179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP	ACTUALS	146023	Acct Rec IU ECORP	083	N/A	(10,512,111.22)	179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP	ACTUALS	119003	Common Util Pll-Acc Depr-Orig	083	N/A	10,512,111.22	AQPURCH20W	9/30/2008 Common Util Pll-Acc Depr-Orig	Fair Value Adjustment - Real E

KCPL GMO 2008 Rate Case
 Case: ER-2008-0090
 Data Request: MPSC-0247.1 - Question 1 - Part C

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Retirement of assets no longer in use because of integration	391003 - Gen PIt-Computer Hardware	330,835.48	330,835.48
Retirement of assets no longer in use because of integration	391004 - Gen PIt-Software	12,510,560.98	12,510,560.98
Retirement of assets no longer in use because of integration	391005 - Gen PIt-Sys Dev	24,747,630.55	24,747,630.55
Retirement of assets no longer in use because of integration Total		37,589,027.01	37,589,027.01

Response for 0247.1 #1, part c:

Journal Entry, 177, interfaced from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) for the retirement of plant no longer used because of merger

Account	Debit	Credit	Account	Debit	Credit	Journal	Description		
ECORP ACTUALS 118002			Common Utility Plant In Serv	083	N/A	(37,589,027.01)	177	9/30/2008 Plant Journals	PowerPlant Asset Retirement
ECORP ACTUALS 119003			Common Util PIt-Acc Depr-Orig	083	N/A	37,589,027.01	177	9/30/2008 Plant Journals	PowerPlant Asset Retirement

KCPL GMO 2008 Rate Case
Case: ER-2009-0090
Data Request: MPSC-0247.1 - Question 2

			Data	
month	DR Note	utility account	Sum of Cost	Sum of Accum Depr
12/2006	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,136,440.80	2,401,564.86
		391001 - Gen Plt-Office Furn & Eqp	2,189,884.72	705,110.27
		391003 - Gen Plt-Computer Hardware	2,128,691.20	811,311.71
		391004 - Gen Plt-Software	77,995,860.09	48,481,014.31
		391005 - Gen Plt-Sys Dev	4,223,108.01	3,851,357.82
		394000 - Gen Plt-Tool/Shop/Garage	269,729.49	269,729.50
		397000 - Gen Plt-Communication Eqp	960,953.51	549,680.03
		398000 - Gen Plt-Miscellaneous Eqp	9,218.47	8,832.82
	Black Hills Total		90,913,886.29	57,078,601.32
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	53,778,742.97	9,215,379.39
	Corporate Headquarters Total		54,385,742.97	9,215,379.39
	Retirement	391003 - Gen Plt-Computer Hardware	297,227.51	272,580.47
391004 - Gen Plt-Software		9,626,908.02	4,855,442.38	
391005 - Gen Plt-Sys Dev		24,747,630.55	22,656,377.20	
Retirement Total		34,671,766.08	27,784,400.05	
12/2006 Total		179,971,395.34	94,078,380.76	
12/2007	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	2,723,591.03
		391001 - Gen Plt-Office Furn & Eqp	1,978,222.07	738,938.00
		391003 - Gen Plt-Computer Hardware	1,431,361.35	882,319.32
		391004 - Gen Plt-Software	79,516,039.82	57,280,500.82
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	261,427.06
		397000 - Gen Plt-Communication Eqp	960,953.51	540,902.74
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		92,147,042.07	66,662,680.58
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	9,811,582.71
	Corporate Headquarters Total		56,095,583.69	9,811,582.71
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	311,350.52
391004 - Gen Plt-Software		12,508,030.29	7,671,260.59	
391005 - Gen Plt-Sys Dev		24,747,630.55	24,747,630.55	
Retirement Total		37,586,496.32	32,730,241.66	
12/2007 Total		185,829,122.08	109,204,504.95	
06/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,160,446.76
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	774,511.14
		391003 - Gen Plt-Computer Hardware	1,921,952.28	1,142,562.15
		391004 - Gen Plt-Software	80,602,384.00	62,405,016.70
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	270,863.32
		397000 - Gen Plt-Communication Eqp	960,953.51	609,899.19
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		93,671,171.54	72,598,300.87
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	10,466,347.98
	Corporate Headquarters Total		56,095,583.69	10,466,347.98
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	319,717.78
391004 - Gen Plt-Software		12,510,560.98	8,452,371.38	
391005 - Gen Plt-Sys Dev		24,747,630.55	24,747,630.55	
Retirement Total		37,589,027.01	33,519,719.71	
06/2008 Total		187,355,782.24	116,584,368.56	

KCPL GMO 2008 Rate Case

Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 2

month	DR Note	utility account	Data	
			Sum of Cost	Sum of Accum Depr
07/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,190,979.69
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	777,244.56
		391003 - Gen Plt-Computer Hardware	1,702,804.70	1,138,205.43
		391004 - Gen Plt-Software	80,813,821.22	62,795,354.76
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,202,948.55
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	272,331.37
		397000 - Gen Plt-Communication Eqp	936,864.37	570,852.96
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		93,639,372.04	72,959,810.92
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	10,512,111.22
	Corporate Headquarters Total		56,095,583.69	10,512,111.22
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	321,090.37
	391004 - Gen Plt-Software	12,510,560.98	8,577,439.84	
	391005 - Gen Plt-Sys Dev	24,747,630.55	24,747,630.55	
Retirement Total		37,589,027.01	33,646,160.76	
07/2008 Total		187,323,982.74	117,118,082.90	
08/2008	Corporate Headquarters	38900-Gen-Land-Elec	607,000.00	-
		39000-Gen-Structures & Impr-Elec	55,488,583.69	10,512,111.22
	Corporate Headquarters Total		56,095,583.69	10,512,111.22
	Retirement	39102-Gen-Office Furniture-Computer	330,835.48	321,090.37
		39104-Gen-Office Furn-Software	12,510,560.98	8,577,439.84
		39105-Gen-Office Furn-Sys Develop	24,747,630.55	24,747,630.55
Retirement Total		37,589,027.01	33,646,160.76	
08/2008 Total		93,684,610.70	44,158,271.98	

The transfer of corporate assets to non-utility and the retirement of assets no longer in use because of merger integration was done in September 2008, so there was no balance at the end of September 2008.

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2088 RATE CASE
CASE NO. ER-2009-0490
DATA REQUEST NO. MPSC-0268
PLANT BALANCE AND ACTIVITY NOVEMBER 2004 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month													
				1	2	3	4	5	6	7	8	9	10	11	12		
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance													\$664,106.09	\$664,106.09
			Sum of additions													\$0.00	\$0.00
			Sum of retirements													\$0.00	\$0.00
			Sum of total transfers													\$0.00	\$0.00
			Sum of adjustments													\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$664,106.09	\$664,106.09
390001 - Gen PR-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance														\$63,803,776.88	\$63,803,776.88
		Sum of additions														\$0.00	\$765,886.19
		Sum of retirements														\$0.00	(\$116,942.71)
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,803,776.88	\$64,473,020.36
390051 - Gen PR-Str & Improve-Lease	39005-Gen-Struc-Lshld Imp-General	Sum of beginning_balance														\$5,589,724.98	\$5,589,724.98
		Sum of additions														\$0.00	\$9,077.32
		Sum of retirements														\$0.00	(\$4,874.00)
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,589,724.98	\$5,593,028.28
391001 - Gen PR-Office Furn & Exp	39100-Gen-Office Furniture & Eq-E	Sum of beginning_balance														\$15,805,304.31	\$15,808,091.69
		Sum of additions														\$2,797.38	\$644,025.07
		Sum of retirements														\$0.00	(\$73,886.01)
		Sum of total transfers														\$0.00	\$2,047.16
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,808,091.69	\$16,380,475.91
391003 - Gen PR-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance														\$17,155,116.27	\$17,157,234.60
		Sum of additions														\$2,116.33	\$3,844,814.24
		Sum of retirements														\$0.00	(\$2,332,826.43)
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,157,234.60	\$18,669,418.41
391004 - Gen PR-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance														\$113,651,854.65	\$113,652,384.44
		Sum of additions														\$529.59	\$2,672,703.92
		Sum of retirements														\$0.00	(\$2,044,259.96)
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,652,384.44	\$114,260,828.37
381005 - Gen PR-Sys Dev	38105-Gen-Office Furn-Sys Develop	Sum of beginning_balance														\$28,348,201.32	\$28,348,201.32
		Sum of additions														\$0.00	\$0.00
		Sum of retirements														\$0.00	\$0.00
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,348,201.32	\$28,348,201.32
394000 - Gen PR-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance														\$326,210.53	\$326,210.53
		Sum of additions														\$0.00	\$0.00
		Sum of retirements														\$0.00	\$0.00
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326,210.53	\$326,210.53
395000 - Gen PR-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance														\$83,533.77	\$83,533.77
		Sum of additions														\$0.00	\$0.00
		Sum of retirements														\$0.00	\$0.00
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,533.77	\$83,533.77
397000 - Gen PR-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance														\$6,952,680.90	\$6,952,680.90
		Sum of additions														\$0.00	\$542,195.89
		Sum of retirements														\$0.00	\$0.00
		Sum of total transfers														\$0.00	\$0.00
		Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,952,680.90	\$7,494,876.79

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

OMO ELECTRIC
KCPL GMD 2088 RATE CASE
CASE NO. ER-2009-4696
DATA REQUEST NO. MP8C-0253
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2006

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month													
				1	2	3	4	5	6	7	8	9	10	11	12		
	39800 - Gen PR-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance													\$634,178.74	\$634,178.74
			Sum of additions													\$0.00	\$0.00
			Sum of retirements													\$0.00	(\$23,960.45)
			Sum of total transfers													\$0.00	\$0.00
			Sum of adjustments													\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$634,178.74	\$610,218.29
2006	Sum of beginning_balance		Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,994,688.62	\$254,000,123.92
	Sum of additions		Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,435.30	\$8,498,702.63
	Sum of retirements		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,598,254.59)
	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,247.16
	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sum of ending_balance		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$254,000,123.92	\$257,904,819.12
2007	399001 - Gen Plant-Land	39900-Gen-Land-Elec	Sum of beginning_balance	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,614.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$684,106.09	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
	390001 - Gen Pit-Str & Improve-Own	36000-Gen-Structures & Impr-Elec	Sum of beginning_balance	\$64,775,020.36	\$64,775,018.83	\$64,895,505.44	\$65,169,587.51	\$67,101,382.82	\$67,486,302.96	\$67,487,357.15	\$67,487,483.05	\$67,487,483.05	\$67,264,431.84	\$67,350,602.75	\$67,205,722.66	\$67,743,151.43	\$67,743,151.43
			Sum of additions	\$302,171.47	\$120,313.61	\$274,062.07	\$2,046,463.52	\$384,926.14	\$21,054.19	\$10,105.90	(\$233,031.21)	\$95,260.91	(\$131,939.32)	\$937,428.77	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$114,698.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22,030.77)	\$0.00	\$0.00	(\$1,650,828.78)	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$64,775,191.83	\$64,895,505.44	\$65,169,587.51	\$67,101,382.82	\$67,486,302.96	\$67,487,357.15	\$67,487,483.05	\$67,264,431.84	\$67,350,602.75	\$67,205,722.66	\$67,743,151.43	\$68,092,324.65	\$68,092,324.65	\$68,092,324.65
	390051 - Gen PR-Str & Improve-Lease	39005-Gen-Struc-Leasld Imp-General	Sum of beginning_balance	\$5,593,828.28	\$5,593,828.28	\$5,593,828.28	\$5,746,232.54	\$5,746,232.54	\$5,944,072.50	\$5,944,072.50	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02
			Sum of additions	\$0.00	\$0.00	\$182,304.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,004.73	\$35,787.96	\$325,852.39	\$325,852.39
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,457,487.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$146,077.76)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,838.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$5,593,828.28	\$5,593,828.28	\$5,746,232.54	\$5,746,232.54	\$5,944,072.50	\$5,944,072.50	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,753,132.54
	391001 - Gen PR-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance	\$16,380,475.91	\$16,391,463.78	\$16,391,463.78	\$16,230,016.44	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,189,464.63	\$14,189,464.63	\$14,172,596.94	\$14,212,080.20	\$14,212,080.20
			Sum of additions	\$10,867.85	\$0.00	(\$181,447.32)	(\$2,083,881.10)	\$0.00	\$0.00	\$0.00	\$0.00	\$43,329.29	\$0.00	(\$18,867.69)	\$40,383.28	\$32,898.04	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$69,428.53)	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$16,391,463.78	\$16,391,463.78	\$16,230,016.44	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,189,464.63	\$14,189,464.63	\$14,172,596.94	\$14,212,080.20	\$14,212,080.20	\$14,212,080.20
	391003 - Gen PR-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance	\$18,869,419.41	\$18,869,703.12	\$18,869,939.34	\$18,223,740.46	\$17,819,809.51	\$17,891,169.77	\$17,841,639.75	\$17,841,639.75	\$17,841,639.75	\$18,097,499.81	\$18,107,812.25	\$18,172,926.56	\$18,427,747.41	\$18,427,747.41
			Sum of additions	\$139,283.71	\$1,236.22	\$64,372.79	(\$66,332.19)	\$3,811.85	\$0.00	\$0.00	\$0.00	\$267,469.57	\$10,312.44	\$67,343.83	\$1,234,820.85	\$614,884.51	\$614,884.51
			Sum of retirements	\$0.00	\$0.00	(\$534,331.86)	(\$305,048.82)	(\$224,605.76)	(\$49,530.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,237.81)	\$0.00	(\$2,274,303.88)	
			Sum of total transfers	\$0.00	\$0.00	(\$146,239.76)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$18,869,703.12	\$18,869,939.34	\$18,223,740.46	\$17,819,809.51	\$17,891,169.77	\$17,841,639.75	\$17,841,639.75	\$17,841,639.75	\$18,097,499.81	\$18,107,812.25	\$18,172,926.56	\$18,427,747.41	\$17,768,128.64	\$17,768,128.64
	391004 - Gen PR-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance	\$114,280,828.37	\$115,554,270.13	\$115,554,270.13	\$112,641,822.79	\$113,024,197.48	\$112,269,935.31	\$112,349,241.79	\$112,349,241.79	\$112,653,401.39	\$112,653,401.39	\$113,917,818.45	\$114,013,273.97	\$114,329,018.26	\$114,331,852.99
			Sum of additions	\$1,273,441.76	\$0.00	\$1,087,483.46	\$382,274.69	\$3,827.47	\$79,306.48	\$304,159.80	\$1,264,415.07	\$95,457.51	\$15,744.26	\$2,634.73	\$2,634.73	\$31,038.58	\$31,038.58
			Sum of retirements	\$0.00	\$0.00	(\$4,144,498.77)	\$0.00	(\$480,562.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$144,884.69	\$0.00	(\$277,498.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$115,554,270.13	\$115,554,270.13	\$112,641,822.79	\$113,024,197.48	\$112,269,935.31	\$112,349,241.79	\$112,653,401.39	\$112,653,401.39	\$113,917,818.45	\$114,013,273.97	\$114,329,018.26	\$114,331,852.99	\$114,982,882.57	\$114,982,882.57
	391005 - Gen PR-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$29,348,201.32	\$29,348,201.32	\$29,348,201.32	\$29,265,913.36	\$29,265,913.36	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	(\$82,287.98)	\$0.00	\$0.00	(\$265,174.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$29,348,201.32	\$29,348,201.32	\$29,265,913.36	\$29,265,913.36	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56	\$29,970,738.56
	394000 - Gen PR-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0088
DATA REQUEST NO. MPSC-0288
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	GL Post Month																			
			1	2	3	4	5	6	7	8	9	10	11	12								
2007	39500 - Gen PH-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$63,533.77	\$63,533.77	\$63,533.77	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47					
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of retirements	\$0.00	\$0.00	(\$5,397.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$58,136.47)			
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of ending_balance	\$63,533.77	\$63,533.77	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47			
			39700 - Gen PH-Communication Equip	39700-Gen-Communication Equip-Elec	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$7,494,876.79	\$7,494,876.79	\$7,494,876.79	\$3,358,597.09	\$3,358,597.09	\$3,358,597.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09		
						Sum of additions	\$0.00	\$0.00	\$44,130.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of retirements	\$0.00	\$0.00	(\$3,901,313.17)	\$0.00	\$0.00	(\$6,850.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of total transfers	\$0.00	\$0.00	(\$3,797,077.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of ending_balance	\$7,494,876.79	\$7,494,876.79	\$3,358,597.09	\$3,358,597.09	\$3,358,597.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09
39900 - Gen PH-Miscellaneous Equip	39900-Gen-Misc Equip-Elec	39900-Gen-Misc Equip-Elec				Sum of beginning_balance	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$559,447.14	\$559,447.14	\$559,447.14	\$559,447.14	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08		
						Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,771.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of ending_balance	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$610,218.29	\$559,447.14	\$559,447.14	\$559,447.14	\$559,447.14	\$559,447.14	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08
			Sum of beginning_balance	\$257,604,919.12	\$259,630,703.81	\$259,752,253.74	\$252,294,891.57	\$252,120,839.52	\$251,705,022.81	\$249,241,544.93	\$249,535,196.11	\$250,865,769.32	\$251,066,800.18	\$251,348,037.67	\$251,214,123.24	\$252,214,123.24	\$252,214,123.24	\$252,214,123.24	\$252,214,123.24			
			Sum of additions	\$1,725,884.79	\$1,215,548.83	\$1,480,626.21	\$246,054.88	\$372,579.45	\$100,360.67	\$14,265.50	\$1,362,182.72	\$201,030.86	\$305,547.88	\$1,866,035.57	\$1,804,574.52	\$1,804,574.52	\$1,804,574.52	\$1,804,574.52	\$1,804,574.52			
			Sum of retirements	\$0.00	\$0.00	(\$8,687,819.05)	(\$419,787.03)	(\$999,773.46)	(\$2,564,436.65)	(\$20,614.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of total transfers	\$0.00	\$0.00	(\$280,879.29)	\$0.00	\$0.00	\$211,877.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of ending_balance	\$259,630,703.91	\$259,752,253.74	\$252,294,891.57	\$252,120,839.52	\$251,705,022.81	\$249,241,544.93	\$249,535,196.11	\$250,865,769.32	\$251,066,800.18	\$251,348,037.67	\$251,214,123.24	\$252,214,123.24	\$252,214,123.24	\$252,214,123.24	\$252,214,123.24	\$252,214,123.24			
2008	39901 - Gen Plant-Land	39901-Gen-Land-Elec	Sum of beginning_balance	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77					
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of ending_balance	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77			
			39001 - Gen PH-Str & Improve-Own	39001-Gen-Structures & Imp-Elec	39001-Gen-Structures & Imp-Elec	Sum of beginning_balance	\$66,092,324.65	\$66,092,324.65	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12		
						Sum of additions	\$0.00	\$1,698.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,204.05	
						Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of total transfers	\$0.00	\$1,698.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$55,488,583.69)	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of ending_balance	\$66,092,324.65	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$66,094,010.81	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12
39005 - Gen PH-Str & Improve-Lease	39005-Gen-Struc-Leasld Imp-Genert	39005-Gen-Struc-Leasld Imp-Genert				Sum of beginning_balance	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
						Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of ending_balance	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$3,753,132.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			39101 - Gen PH-Office Furn & Eq	39101-Gen-Office Furniture & Eq-EI	39101-Gen-Office Furniture & Eq-EI	Sum of beginning_balance	\$14,156,557.71	\$14,156,557.71	\$14,156,557.71	\$14,103,752.07	\$14,103,752.07	\$13,643,739.83	\$13,643,739.83	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	
						Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$480,012.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of total transfers	\$0.00	\$0.00	(\$52,805.64)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of ending_balance	\$14,156,557.71	\$14,156,557.71	\$14,103,752.07	\$14,103,752.07	\$13,643,739.83	\$13,643,739.83	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20
39103 - Gen PH-Computer Hardware	39102-Gen-Office Furniture-Computer	39102-Gen-Office Furniture-Computer				Sum of beginning_balance	\$17,768,128.04	\$17,768,402.35	\$17,134,802.74	\$17,120,927.88	\$16,117,494.04	\$17,775,486.82	\$17,764,338.42	\$15,838,656.88	\$15,838,741.82	\$16,274,377.12	\$16,453,548.89	\$16,453,548.89	\$16,453,548.89	\$16,453,548.89		
						Sum of additions	\$274.31	\$2,832.00	\$3,400.19	\$1,024,336.71	(\$178,806.05)	\$22,283.24	(\$167,167.74)	\$64.88	\$766,470.78	\$179,171.77	\$0.00	\$0.00	\$0.00	\$0.00		
						Sum of retirements	\$0.00	(\$936,431.81)	\$0.00	(\$67,770.59)	(\$163,198.13)	(\$33,401.84)	(\$56,706.12)	\$0.00	(\$530,335.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
						Sum of total transfers	\$0.00	\$0.00	(\$17,275.05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,702,604.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
						Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
						Sum of ending_balance	\$17,768,402.35	\$17,134,802.74	\$17,120,927.88	\$16,117,494.04	\$17,775,4											

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0099
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2004 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	GL Post Month														
			1	2	3	4	5	6	7	8	9	10	11	12			
	391005 - Gen PR-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	394000 - Gen PR-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$272,331.37)	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,990.35)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$43,490.69
	395000 - Gen PR-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen PR-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$3,351,947.09	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58
			Sum of additions	\$2,985.33	\$333.29	(\$3,318.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$19,779.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,198.34
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,968.57)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,432,581.88)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$936,864.37)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$1,092,678.03
	398000 - Gen PR-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$83,104.98)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$473,208.91)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$53,500.59
2008	Sum of beginning_balance		Sum of beginning_balance	\$250,299,534.22	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,086,336.57	\$251,086,336.57	\$251,086,336.57	\$251,086,336.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57
2008	Sum of additions		Sum of additions	\$4,878.12	\$815,193.15	(\$0.00)	\$1,303,013.97	\$1,507.82	\$22,253.24	\$54,048.91	\$34.98	\$768,470.78	\$179,171.77	\$0.00	\$0.00	\$0.00	\$948,293.33
2008	Sum of retirements		Sum of retirements	\$0.00	(\$636,431.81)	\$0.00	(\$27,770.59)	(\$623,216.57)	(\$33,401.64)	(\$171,642.72)	\$0.00	(\$3,595,027.01)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,058,370.67)
2008	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	(\$70,080.89)	\$0.00	\$0.00	\$0.00	(\$83,838,372.04)	\$0.00	(\$58,095,583.69)	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,515,039.71)
2008	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of ending_balance		Sum of ending_balance	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,086,336.57	\$251,086,336.57	\$251,086,336.57	\$251,086,336.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57	\$157,308,519.57

Note:
July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2008-0490
 DATA REQUEST NO. MPSC-0268
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2008 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month														
				1	2	3	4	5	6	7	8	9	10	11	12			
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve												\$0.00	\$0.00		
			Sum of total depreciation accrual													\$0.00	\$0.00	
			Sum of cost_of_removal													\$0.00	\$0.00	
			Sum of gross salvage													\$0.00	\$0.00	
			Sum of total adjustments													\$0.00	\$0.00	
			Sum of total transfers													\$0.00	\$0.00	
			Sum of retirements													\$0.00	\$0.00	
			Sum of gain_loss													\$0.00	\$0.00	
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			390001 - Gen Pll-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve													\$0,982,840.23
Sum of total depreciation accrual															\$125,480.78	\$125,480.78		
Sum of cost_of_removal															\$0.00	(\$717.53)		
Sum of gross salvage															\$0.00	\$0.00		
Sum of total adjustments															\$0.00	\$0.00		
Sum of total transfers															\$0.00	\$0.00		
Sum of retirements															\$0.00	(\$116,842.71)		
Sum of gain_loss															\$0.00	\$0.00		
Sum of end_reserve	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,088,120.99	\$0,093,241.51		
390061 - Gen Pll-Str & Improve-Lease	39005-Gen-Struc-LseHld Imp-General	Sum of begin_reserve															\$4,813,776.75	\$4,839,852.35
		Sum of total depreciation accrual													\$25,073.80	\$25,073.81		
		Sum of cost_of_removal													\$0.00	\$0.00		
		Sum of gross salvage													\$0.00	\$0.00		
		Sum of total adjustments													\$0.00	\$0.00		
		Sum of total transfers													\$0.00	\$0.00		
		Sum of retirements													\$0.00	(\$4,874.00)		
		Sum of gain_loss													\$0.00	\$0.00		
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,838,852.55	\$4,859,052.36		
		391001 - Gen Pll-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve													\$3,879,782.87	\$3,953,145.82
Sum of total depreciation accrual															\$73,382.95	\$73,375.81		
Sum of cost_of_removal															\$0.00	\$0.00		
Sum of gross salvage															\$0.00	\$0.00		
Sum of total adjustments															\$0.00	\$0.00		
Sum of total transfers															\$0.00	\$145.95		
Sum of retirements															\$0.00	(\$73,888.01)		
Sum of gain_loss															\$0.00	\$0.00		
Sum of end_reserve	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,953,145.82	\$3,952,779.85		
391003 - Gen Pll-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve													\$11,807,799.83	\$12,230,808.43
		Sum of total depreciation accrual													\$423,018.80	\$423,088.83		
		Sum of cost_of_removal													\$0.00	(\$1,880.35)		
		Sum of gross salvage													\$0.00	\$3,375.00		
		Sum of total adjustments													(\$0.00)	\$0.00		
		Sum of total transfers													\$0.00	\$0.00		
		Sum of retirements													\$0.00	(\$2,332,828.43)		
		Sum of gain_loss													\$0.00	\$0.00		
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,230,808.43	\$10,322,740.48		
		391004 - Gen Pll-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve													\$85,722,384.85	\$86,929,946.80
Sum of total depreciation accrual															\$1,207,851.85	\$1,207,858.58		
Sum of cost_of_removal															\$0.00	\$0.00		
Sum of gross salvage															\$0.00	\$0.00		
Sum of total adjustments															\$0.00	\$0.00		
Sum of total transfers															\$0.00	\$0.00		
Sum of retirements															\$0.00	(\$2,044,259.09)		
Sum of gain_loss															\$0.00	\$0.00		
Sum of end_reserve	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,929,946.80	\$86,083,242.59		
391005 - Gen Pll-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve													\$25,938,885.45	\$26,362,888.98
		Sum of total depreciation accrual													\$424,081.51	\$424,081.51		
		Sum of cost_of_removal													\$0.00	\$0.00		
		Sum of gross salvage													\$0.00	\$0.00		
		Sum of total adjustments													\$0.00	\$0.00		
		Sum of total transfers													\$0.00	\$0.00		
		Sum of retirements													\$0.00	\$0.00		
		Sum of gain_loss													\$0.00	\$0.00		
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,362,888.98	\$26,787,048.47		

Business Unit AQLCP - Aquila Inc Corporate HQ
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0098
DATA REQUEST NO. MPSC-8264
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2006 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	1	2	3	4	5	6	7	8	9	10	11	12		
2006	394000 - Gen Ptl-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve											\$322,513.48	\$324,307.85		
			Sum of total depreciation accrual												\$1,883.87	\$1,883.87	
			Sum of cost_of_removal												\$0.00	\$0.00	
			Sum of gross salvage												\$0.00	\$0.00	
			Sum of total adjustments												\$0.00	\$0.00	
			Sum of total transfers												\$0.00	\$0.00	
			Sum of retirements													\$0.00	\$0.00
			Sum of gain_loss													\$0.00	\$0.00
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$324,307.35	\$326,281.22
			2006	395000 - Gen Ptl-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of begin_reserve											\$38,665.08
Sum of total depreciation accrual															\$681.40	\$681.40	
Sum of cost_of_removal															\$0.00	\$0.00	
Sum of gross salvage															\$0.00	\$0.00	
Sum of total adjustments															\$0.00	\$0.00	
Sum of total transfers															\$0.00	\$0.00	
Sum of retirements																\$0.00	\$0.00
Sum of gain_loss																\$0.00	\$0.00
Sum of end_reserve	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,346.48	\$40,027.88
2006	397000 - Gen Ptl-Communication Eqp	39700-Gen-Communication Equip-Elec				Sum of begin_reserve											\$4,295,256.87
			Sum of total depreciation accrual												\$83,206.42	\$83,206.42	
			Sum of cost_of_removal												\$0.00	\$0.00	
			Sum of gross salvage												\$0.00	\$0.00	
			Sum of total adjustments												\$0.00	\$0.00	
			Sum of total transfers												\$0.00	\$0.00	
			Sum of retirements													\$0.00	\$0.00
			Sum of gain_loss													\$0.00	\$0.00
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,378,460.29	\$4,461,686.71
			2006	398000 - Gen Ptl-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve											\$616,044.02
Sum of total depreciation accrual															\$7,795.11	\$7,795.11	
Sum of cost_of_removal															\$0.00	\$0.00	
Sum of gross salvage															\$0.00	\$0.00	
Sum of total adjustments															\$0.00	\$0.00	
Sum of total transfers															\$0.00	\$0.00	
Sum of retirements																\$0.00	(\$23,960.45)
Sum of gain_loss																\$0.00	\$0.00
Sum of end_reserve	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$628,878.19	\$610,713.79
2006	Sum of begin_reserve	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,460,793.83	\$128,772,822.00
2006	Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,372,128.37	\$2,372,168.18			
2006	Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,597.88)			
2006	Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,375.00			
2006	Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	\$0.00			
2006	Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.95			
2006	Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,596,254.59)			
2006	Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2006	Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,772,922.00	\$128,549,768.66		
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,814.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,510.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			2007	390001 - Gen Ptl-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	\$9,086,241.51	\$9,223,036.45	\$9,350,429.68	\$9,478,057.48	\$9,491,526.12	\$9,623,482.18	\$9,756,175.91	\$9,888,901.05	\$10,021,648.06	\$10,153,932.78	\$10,284,188.77
Sum of total depreciation accrual	\$126,796.94	\$127,391.21				\$127,627.82	\$128,166.85	\$131,068.08	\$132,683.73	\$132,725.14	\$132,745.01	\$132,288.72	\$132,288.72	\$132,288.78	\$132,171.25	\$133,228.20	
Sum of cost_of_removal	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,081.87	
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00	\$0.00				\$0.00	(\$114,868.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22,030.77)	\$0.00	(\$1,850,828.78)
Sum of end_reserve	\$9,223,038.45	\$9,350,429.68				\$9,478,057.48	\$9,491,526.12	\$9,623,492.18	\$9,756,175.91	\$9,888,901.05	\$10,021,648.06	\$10,153,932.78	\$10,284,188.77	\$10,396,360.02	\$10,518,221.41		

DL Peak Year	Utility Account Description	Balance	Month	DL Peak Year	Utility Account Description	Balance	Month
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	1	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	1
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	2	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	2
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	3	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	3
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	4	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	4
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	5	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	5
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	6	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	6
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	7	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	7
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	8	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	8
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	9	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	9
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	10	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	10
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	11	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	11
380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	12	380001	Gen Pt-Str & Improv-Lesse	\$4,884,439.17	12

Business Unit AQLCP - Aquila Inc Corporate HQ
Business Unit ECORP-Great Plains Energy - Aquila

OMO ELECTRIC
KCPL GND 1809 RATE CASE
CASE NO. ER-2008-0090
DATA REQUEST NO. MPSC-0254
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month												
				1	2	3	4	5	6	7	8	9	10	11	12	
397000 - Gen PR-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$4,461,860.71	\$4,557,110.18	\$4,646,798.87	\$624,227.05	\$664,418.27	\$704,609.49	\$738,150.71	\$778,282.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91		
		Sum of total depreciation accrual	\$89,688.89	\$89,688.89	\$89,688.89	\$40,191.22	\$40,191.22	\$40,191.22	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total adjustments	\$5,789.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total transfers	\$0.00	\$0.00	(\$210,047.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of retirements	\$0.00	\$0.00	(\$3,961,313.17)	\$0.00	\$0.00	\$0.00	(\$8,850.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of end_reserve	\$4,557,110.18	\$4,646,798.87	\$624,227.05	\$664,418.27	\$704,609.49	\$738,150.71	\$778,282.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91	\$978,820.55		
		398000 - Gen PR-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$810,713.79	\$612,453.61	\$619,954.21	\$827,454.61	\$634,955.41	\$642,456.01	\$589,185.46	\$608,062.00	\$612,938.54	\$618,815.08	\$626,691.62	\$633,718.87
				Sum of total depreciation accrual	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$6,876.54	\$6,876.54	\$6,876.54	\$6,876.54	\$6,876.54	\$7,027.25
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total adjustments	(\$5,789.78)			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,771.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$812,453.61			\$619,954.21	\$627,454.81	\$824,955.41	\$642,456.01	\$589,185.46	\$608,062.00	\$612,938.54	\$618,815.08	\$626,691.62	\$633,718.87	\$637,820.55		
2007 Sum of begin_reserve	\$128,549,786.06			\$128,976,431.78	\$131,420,684.98	\$124,984,857.03	\$126,919,084.96	\$128,261,564.45	\$128,043,708.13	\$130,369,249.53	\$132,730,666.23	\$135,086,945.51	\$137,444,226.85	\$139,825,248.07		
2007 Sum of total depreciation accrual	\$2,429,843.10			\$2,444,253.21	\$2,444,520.29	\$2,354,024.89	\$2,342,252.92	\$2,348,582.33	\$2,345,541.40	\$2,348,782.99	\$2,368,278.28	\$2,386,847.86	\$2,381,021.22	\$2,414,844.73		
2007 Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
2007 Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
2007 Sum of total adjustments	\$0.00	\$0.01	(\$212,529.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,378.28)	\$0.00	\$2.07	\$0.00				
2007 Sum of total transfers	\$0.00	\$0.00	(\$8,867,819.09)	(\$419,787.03)	(\$869,773.46)	(\$2,584,438.65)	(\$20,614.32)	\$0.00	\$0.00	(\$24,268.56)	\$0.00	(\$4,219,163.54)				
2007 Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
2007 Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
2007 Sum of end_reserve	\$128,978,431.78	\$131,420,684.98	\$134,984,857.03	\$128,919,084.96	\$129,261,564.45	\$129,043,708.13	\$130,369,249.53	\$132,730,666.23	\$135,086,945.51	\$137,444,226.85	\$139,825,248.07	\$138,021,029.28				
2008 389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		390001 - Gen PR-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	\$8,851,823.41	\$9,011,804.98	\$9,141,786.55	\$9,271,771.44	\$9,401,758.33	\$9,531,741.22	\$9,661,728.11	\$9,791,711.00	\$9,909,507.59	(\$741,931.53)	(\$722,311.40)	(\$702,891.45)
				Sum of total depreciation accrual	\$129,981.57	\$129,981.57	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$117,795.59	(\$136,327.90)	\$19,820.04	\$19,820.04	\$19,820.04
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,512,111.22)	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$9,011,804.98			\$9,141,786.55	\$9,271,771.44	\$9,401,758.33	\$9,531,741.22	\$9,661,728.11	\$9,791,711.00	\$9,909,507.59	(\$741,931.53)	(\$722,311.40)	(\$702,891.45)	(\$683,071.41)		
390051 - Gen PR-Str & Imprve-Lease	39005-Gen-Struc-Leasld Imp-Genral			Sum of begin_reserve	\$2,723,591.01	\$2,798,400.29	\$2,869,208.59	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.78	\$0.00	\$0.00	\$0.00	\$0.00	
				Sum of total depreciation accrual	\$72,809.28	\$72,809.28	\$72,809.28	\$72,809.28	\$72,809.28	\$72,809.28	\$72,809.28	\$0.00	\$0.00	\$0.00	\$0.00	
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
				Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,180,385.28)	\$0.00	\$0.00	\$0.00			
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Sum of end_reserve	\$2,796,400.29	\$2,869,208.59	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		391001 - Gen PR-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve	\$4,893,022.17	\$4,758,732.20	\$4,824,442.23	\$4,871,908.57	\$4,937,373.49	\$4,542,825.97	\$4,808,155.68	\$3,886,037.08	\$3,918,820.03	\$3,959,541.20	\$4,000,282.37	\$4,040,983.54
				Sum of total depreciation accrual	\$85,710.03	\$85,710.03	\$85,710.03	\$85,484.82	\$85,484.82	\$85,326.89	\$85,140.38	\$82,782.85	\$40,721.17	\$40,721.17	\$40,721.17	\$40,721.17
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$182.00)	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	(\$16,243.89)	\$0.00	\$0.00	\$0.00	(\$778,098.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	(\$450,912.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$4,758,732.20			\$4,824,442.23	\$4,871,908.57	\$4,937,373.49	\$4,542,825.97	\$4,808,155.68	\$3,886,037.08	\$3,918,820.03	\$3,959,541.20	\$4,000,282.37	\$4,040,983.54	(\$88,388.78)		

Business Unit AQLCP - Aquila Inc Corporate HQ
Business Unit ECORP-Great Plains Energy - Aquila

GNO ELECTRIC
KCPL GNO 2306 RATE CASE
CASE NO. ER-2009-0480
DATA REQUEST NO. MPSC-0258
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9	10	11	12
381003 - Gen Ptl-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve	\$12,069,233.52	\$12,507,365.65	\$12,306,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	\$12,882,077.97	\$13,051,602.73	\$13,222,993.86	
		Sum of total depreciation accrual	\$436,132.43	\$438,139.19	\$422,515.88	\$422,173.58	\$446,747.20	\$438,313.88	\$410,520.96	\$33,979.69	\$164,966.89	\$169,524.76	\$171,391.13	\$171,391.13	
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of total adjustments	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,658.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of total transfers	\$0.00	\$0.00	(\$17,275.05)	\$0.00	\$0.00	\$0.00	(\$1,140,701.59)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of retirements	\$0.00	(\$636,431.81)	\$0.00	(\$27,770.59)	(\$163,196.13)	(\$33,401.64)	(\$55,709.12)	\$0.00	(\$330,835.48)	\$0.00	\$0.00	\$0.00	(\$2,893,596.42)
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of end_reserve	\$12,507,365.65	\$12,809,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	\$12,882,077.97	\$13,051,602.73	\$13,222,993.86	\$10,500,785.57	
		391004 - Gen Ptl-Software	39104-Gen-Office Fum-Software	Sum of begin_reserve	\$76,104,803.31	\$77,323,094.40	\$76,541,402.71	\$79,768,320.82	\$80,995,236.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.60	\$21,344,179.68	\$21,642,583.32	\$9,456,462.99
Sum of total depreciation accrual	\$1,218,291.09			\$1,218,308.31	\$1,226,918.21	\$1,226,917.32	\$1,229,878.28	\$1,231,794.13	\$734,529.44	\$298,403.64	\$326,440.55	\$210,813.71	\$210,813.71	\$210,813.71	
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00			\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	(\$82,775,583.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$72,095.03)	\$0.00	(\$12,510,560.96)	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$77,323,094.40			\$78,541,402.71	\$79,768,320.82	\$80,995,236.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.60	\$21,642,583.32	\$9,456,462.99	\$9,879,600.41	\$10,080,304.12		
391005 - Gen Ptl-Sys Dev	39105-Gen-Office Fum-Sys Develop			Sum of begin_reserve	\$31,596,411.70	\$32,015,036.37	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,689,547.05	\$34,108,174.22	\$30,303,893.38	\$30,532,815.19	\$6,014,306.45	\$6,014,306.45
		Sum of total depreciation accrual	\$418,827.17	\$418,827.17	\$418,827.17	\$418,827.17	\$418,827.17	\$418,827.17	\$418,827.17	\$229,121.81	\$229,121.81	\$0.00	\$0.00	\$0.00	
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,747,830.55)	\$0.00	\$0.00	\$0.00	
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of end_reserve	\$32,015,036.37	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,689,547.05	\$34,108,174.22	\$30,303,893.38	\$30,532,815.19	\$6,014,306.45	\$6,014,306.45	\$6,014,306.45		
		394000 - Gen Ptl-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve	\$335,636.44	\$337,538.33	\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$77,452.72	\$77,452.72	\$77,867.04	\$77,867.04
Sum of total depreciation accrual	\$1,898.89			\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$78.29	\$168.03	\$168.03	\$168.03	\$168.03	
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$271,478.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$337,538.33			\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$77,452.72	\$77,452.72	\$77,867.04	\$77,867.04	\$78,033.10	\$78,200.78	
395000 - Gen Ptl-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		397000 - Gen Ptl-Communication Equip	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$978,820.55	\$1,025,234.07	\$1,071,647.59	\$1,118,070.23	\$1,164,492.87	\$1,210,915.51	\$1,257,338.15	\$650,807.19	\$645,846.51	\$657,109.45	\$664,481.88
Sum of total depreciation accrual	\$40,111.84			\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$40,111.84	\$33,434.56	(\$4,960.67)	\$7,372.23	\$7,372.23	\$7,372.23	
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$8,301.88			\$8,301.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,890.71	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$370,852.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,888.57)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,432,581.86)	
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$1,025,234.07			\$1,071,647.59	\$1,118,070.23	\$1,164,492.87	\$1,210,915.51	\$1,257,338.15	\$650,807.19	\$645,846.51	\$657,109.45	\$664,481.88	\$671,853.91	\$679,913.85	

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

QMO ELECTRIC
 KCPL QMO 2008 RATE CASE
 CASE NO. ER-2008-0090
 DATA REQUEST NO. MPSC-0288
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2008 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9	10	11	12
	398000 - Gen Pli-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$637,084.15	\$638,409.52	\$639,134.89	\$648,182.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90	\$662,377.54	\$664,322.90	\$668,268.26
			Sum of total depreciation accrual	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$6,301.88)	(\$6,301.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,890.72)	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.80)	\$0.00	\$0.00	\$0.00	(\$478,803.89)
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$638,409.52	\$639,134.89	\$648,182.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90	\$662,377.54	\$664,322.90	\$668,268.26	
2008	Sum of begin_reserve			\$138,021,029.26	\$140,413,818.11	\$142,168,799.85	\$144,519,884.15	\$146,877,128.50	\$148,886,467.43	\$151,038,962.64	\$79,730,205.45	\$80,439,351.11	\$32,969,641.11	\$33,419,606.41	\$33,871,438.08
2008	Sum of total depreciation accrual			\$2,392,589.35	\$2,392,813.35	\$2,385,803.04	\$2,385,014.94	\$2,412,549.50	\$2,403,898.85	\$1,824,102.06	\$709,146.88	\$631,428.24	\$449,865.30	\$451,831.87	\$451,831.87
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,884.52	\$0.00	(\$10,512,111.23)	\$0.00	\$0.00	\$0.00
2008	Sum of total transfers			\$0.00	\$0.00	(\$35,518.74)	(\$0.00)	\$0.00	\$0.00	(\$72,982,101.06)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,840,582.35)
2008	Sum of retirements			\$0.00	\$0.00	\$0.00	(\$27,770.59)	(\$823,210.57)	(\$33,401.64)	(\$171,842.72)	\$0.00	(\$37,589,027.01)	\$0.00	\$0.00	(\$6,056,370.67)
2008	Sum of gain_loss			\$0.00	(\$638,431.81)	\$0.00	\$0.00	\$0.00	\$0.00	(\$171,842.72)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of end_reserve			\$140,413,818.81	\$142,168,799.85	\$144,519,884.15	\$146,877,128.50	\$148,886,467.43	\$151,038,962.64	\$79,730,205.45	\$80,439,351.11	\$32,969,641.11	\$33,419,606.41	\$33,871,438.08	\$35,326,318.75

Note:
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit Before Merger AQLCP - Aquila Inc Corporate HQ
 Business Unit After Merger ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCP&L GMO 2008 RATE CASE
 CASE NO. ER-2009-0050
 DATA REQUEST NO. MPSC-0288
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2008 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month														
				1	2	3	4	5	6	7	8	9	10	11	12			
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve												\$0.00	\$0.00		
			Sum of total depreciation accrual													\$0.00	\$0.00	
			Sum of cost_of_removal													\$0.00	\$0.00	
			Sum of gross salvage													\$0.00	\$0.00	
			Sum of total adjustments													\$0.00	\$0.00	
			Sum of total transfers													\$0.00	\$0.00	
			Sum of retirements														\$0.00	\$0.00
			Sum of gain_loss														\$0.00	\$0.00
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			390001 - Gen Pl-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve												\$8,962,640.23	\$8,086,120.99
Sum of total depreciation accrual														\$125,480.78	\$125,480.78			
Sum of cost_of_removal														\$0.00	(\$717.53)			
Sum of gross salvage														\$0.00	\$0.00			
Sum of total adjustments														\$0.00	\$0.00			
Sum of total transfers														\$0.00	\$0.00			
Sum of retirements														\$0.00	(\$110,642.71)			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,086,120.99	\$7,995,241.51			
390051 - Gen Pl-Str & Improve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve												\$4,613,778.75	\$4,838,852.55			
Sum of total depreciation accrual														\$25,073.80	\$25,073.81			
Sum of cost_of_removal														\$0.00	\$0.00			
Sum of gross salvage														\$0.00	\$0.00			
Sum of total adjustments														\$0.00	\$0.00			
Sum of total transfers														\$0.00	\$0.00			
Sum of retirements														\$0.00	(\$4,874.00)			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,838,852.55	\$4,858,052.38			
391001 - Gen Pl-Office Furn & Eq	39100-Gen-Office Furniture & Eq-E	Sum of begin_reserve												\$3,879,782.87	\$3,853,145.82			
Sum of total depreciation accrual														\$73,382.85	\$73,375.89			
Sum of cost_of_removal														\$0.00	\$0.00			
Sum of gross salvage														\$0.00	\$0.00			
Sum of total adjustments														\$0.00	\$0.00			
Sum of total transfers														\$0.00	\$145.85			
Sum of retirements														\$0.00	(\$73,888.01)			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,953,145.82	\$3,952,779.85			
391003 - Gen Pl-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve												\$11,807,789.83	\$12,228,763.58			
Sum of total depreciation accrual														\$420,973.73	\$421,025.98			
Sum of cost_of_removal														\$0.00	(\$1,880.35)			
Sum of gross salvage														\$0.00	\$3,375.00			
Sum of total adjustments														(\$0.00)	\$0.00			
Sum of total transfers														\$0.00	\$0.00			
Sum of retirements														\$0.00	(\$2,332,829.43)			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,228,763.58	\$10,318,854.74			
391004 - Gen Pl-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve												\$85,722,384.05	\$88,829,948.00			
Sum of total depreciation accrual														\$1,207,551.95	\$1,207,558.58			
Sum of cost_of_removal														\$0.00	\$0.00			
Sum of gross salvage														\$0.00	\$0.00			
Sum of total adjustments														\$0.00	\$0.00			
Sum of total transfers														\$0.00	\$0.00			
Sum of retirements														\$0.00	(\$2,044,259.99)			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,929,948.00	\$86,092,242.59			
391005 - Gen Pl-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of begin_reserve												\$25,938,885.45	\$26,362,968.98			
Sum of total depreciation accrual														\$424,081.51	\$424,081.51			
Sum of cost_of_removal														\$0.00	\$0.00			
Sum of gross salvage														\$0.00	\$0.00			
Sum of total adjustments														\$0.00	\$0.00			
Sum of total transfers														\$0.00	\$0.00			
Sum of retirements														\$0.00	\$0.00			
Sum of gain_loss														\$0.00	\$0.00			
Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,362,968.98	\$26,787,048.47			

Business Unit Before Merger AQLCP - Aquila Inc Corporate HQ
 Business Unit After Merger ECRP-Grand Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMC 1993 RATE CASE
 CASE NO. ER-2008-0090
 DATA REQUEST NO. MPSC-0261
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month												
				1	2	3	4	5	6	7	8	9	10	11	12	
300051 - Gen Pll-Str & Imprv-Lease		39005-Gen-Struc-Lsahkt Imp-General	Sum of begin_reserve	\$4,859,052.36	\$4,894,436.87	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,986.82	\$2,676,342.92	\$2,721,718.00	\$2,767,095.10	\$2,819,027.26	
			Sum of total depreciation accrual	\$25,386.81	\$25,386.82	\$25,386.81	\$31,244.66	\$31,244.67	\$45,376.08	\$45,376.08	\$45,376.10	\$45,376.08	\$45,376.08	\$45,376.10	\$51,832.16	\$53,841.51
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$4,884,439.17	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,986.82	\$2,676,342.92	\$2,721,718.00	\$2,767,095.10	\$2,819,027.26	\$2,873,591.01	
			391001 - Gen Pll-Office Furn & Equip		39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve	\$3,952,776.65	\$4,028,812.37	\$4,104,806.09	\$4,180,979.81	\$4,258,314.14	\$4,321,875.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76	\$4,584,622.53
Sum of total depreciation accrual	\$76,032.72	\$76,063.72				\$76,063.72	\$75,334.33	\$65,061.65	\$65,061.65	\$65,061.66	\$65,061.66	\$65,061.66	\$65,061.66	\$65,061.66	\$65,061.66	\$65,061.66
Sum of cost_of_removal	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of end_reserve	\$4,028,812.37	\$4,104,806.09				\$4,180,979.81	\$4,258,314.14	\$4,321,875.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76	\$4,584,622.53	\$4,650,284.30	\$4,718,470.78	\$4,683,022.17	
391003 - Gen Pll-Computer Hardware		39102-Gen-Office Furniture-Computer				Sum of begin_reserve	\$10,318,654.74	\$10,778,011.51	\$11,092,527.82	\$10,875,777.71	\$11,017,473.87	\$11,248,503.60	\$11,838,900.37	\$12,077,605.83	\$12,506,935.00	\$12,955,189.18
			Sum of total depreciation accrual	\$490,356.77	\$483,761.28	\$483,821.76	\$446,754.78	\$432,878.19	\$438,928.79	\$438,705.46	\$438,705.46	\$446,254.18	\$448,508.47	\$448,114.08	\$448,114.08	\$479,055.86
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	(\$150,275.17)	(\$148,849.83)	\$0.00	\$22,157.89	\$0.00	\$0.00	\$0.00	(\$7,378.29)	\$0.00	\$2.07	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	(\$534,331.89)	(\$305,068.82)	(\$224,005.78)	(\$49,530.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,271.81)	\$0.00	(\$2,274,303.88)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$10,778,011.51	\$11,092,527.82	\$10,875,777.71	\$11,017,473.87	\$11,248,503.60	\$11,838,900.37	\$12,077,605.83	\$12,506,935.00	\$12,955,189.18	\$13,399,491.80	\$13,847,575.98	\$12,052,327.98	
			391004 - Gen Pll-Software		39104-Gen-Office Furn-Software	Sum of begin_reserve	\$68,063,242.59	\$67,307,476.38	\$68,547,106.30	\$65,775,042.61	\$66,971,863.04	\$67,989,904.73	\$68,862,862.79	\$70,056,373.48	\$71,253,515.87	\$72,463,892.67
Sum of total depreciation accrual	\$1,214,233.79	\$1,227,764.11				\$1,227,764.11	\$1,196,820.43	\$1,200,882.09	\$1,192,868.08	\$1,193,710.89	\$1,198,942.39	\$1,210,376.80	\$1,211,381.03	\$1,214,745.81	\$1,214,773.80	
Sum of cost_of_removal	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$0.00	\$0.00				(\$409.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00	\$11,868.81				\$145,067.82	\$0.00	(\$22,157.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00	\$0.00				(\$4,144,488.77)	\$0.00	(\$480,582.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$67,307,476.38	\$68,547,106.30				\$65,775,042.61	\$66,971,863.04	\$67,989,904.73	\$68,862,862.79	\$70,056,373.48	\$71,253,515.87	\$72,463,892.67	\$73,675,283.70	\$74,890,029.51	\$76,104,863.31	
391005 - Gen Pll-Sys Dev		39105-Gen-Office Furn-Sys Develop				Sum of begin_reserve	\$26,787,048.47	\$27,211,126.98	\$27,773,617.86	\$28,115,411.41	\$28,527,532.03	\$28,594,245.77	\$28,890,055.44	\$29,070,738.56	\$29,253,515.87	\$29,463,892.67
			Sum of total depreciation accrual	\$424,081.51	\$424,081.51	\$424,081.51	\$412,140.82	\$381,868.54	\$295,808.67	\$40,883.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$138,408.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	(\$82,287.88)	\$0.00	(\$285,174.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$27,211,126.98	\$27,773,617.86	\$28,115,411.41	\$28,527,532.03	\$28,594,245.77	\$28,890,055.44	\$29,070,738.56	\$29,253,515.87	\$29,463,892.67	\$29,675,283.70	\$29,875,283.70	\$29,875,283.70	
			394000 - Gen Pll-Tool/Shop/Garage		39400-Gen-Tools-Elec	Sum of begin_reserve	\$322,663.52	\$322,738.54	\$322,813.56	\$322,888.58	\$322,963.60	\$323,038.62	\$323,113.64	\$323,188.66	\$323,263.68	\$323,338.70
Sum of total depreciation accrual	\$75.02	\$75.02				\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	\$75.02	
Sum of cost_of_removal	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$322,738.54	\$322,813.56				\$322,888.58	\$322,963.60	\$323,038.62	\$323,113.64	\$323,188.66	\$323,263.68	\$323,338.70	\$323,413.72	\$323,488.74	\$323,563.76	
395000 - Gen Pll-Lab Equipment		39500-Gen-Laboratory Equip-Elec				Sum of begin_reserve	\$40,027.88	\$40,708.28	\$41,390.68	\$38,674.78	\$37,298.29	\$37,021.80	\$38,545.31	\$39,188.82	\$39,782.33	\$40,415.84
			Sum of total depreciation accrual	\$681.40	\$681.40	\$681.40	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	(\$5,397.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$40,708.28	\$41,390.68	\$38,674.78	\$37,298.29	\$37,021.80	\$38,545.31	\$39,188.82	\$39,782.33	\$40,415.84	\$41,039.35	\$42,408.73	\$0.00	

Business Unit Before Merger AOLCP - Aquila Inc Corporate HQ
 Business Unit After Merger ECORP-Great Plains Energy - Aquila

GNO ELECTRIC
 KCP&L GNO 2008 RATE CASE
 CASE NO. ER-2008-0090
 DATA REQUEST NO. MPSC-0228
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9	10	11	12
	397000 - Gen PR-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$4,481,660.71	\$4,557,110.18	\$4,646,798.87	\$524,227.05	\$664,418.27	\$704,606.49	\$738,150.71	\$778,262.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91
			Sum of total depreciation accrual	\$89,888.69	\$89,888.69	\$89,888.69	\$40,191.22	\$40,191.22	\$40,191.22	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$3,762.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	(\$210,947.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	(\$3,901,313.17)	\$0.00	\$0.00	(\$8,650.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$4,557,110.18	\$4,646,798.87	\$524,227.05	\$664,418.27	\$704,606.49	\$738,150.71	\$778,262.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91	\$978,820.55
	398000 - Gen PR-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$809,832.84	\$810,218.29	\$810,218.29	\$810,218.29	\$810,218.29	\$810,218.29	\$859,447.14	\$559,447.14	\$559,447.14	\$559,447.14	\$568,323.98	\$587,743.80
			Sum of total depreciation accrual	\$6,146.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,878.54	\$1,420.12
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$8,702.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,061.97)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,771.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$810,218.29	\$810,218.29	\$810,218.29	\$810,218.29	\$810,218.29	\$859,447.14	\$559,447.14	\$559,447.14	\$559,447.14	\$568,323.98	\$587,743.80	\$671,709.08
2007	Sum of begin_reserve			\$128,541,204.07	\$128,864,984.15	\$131,398,627.92	\$124,854,480.52	\$128,868,084.81	\$128,131,702.40	\$127,780,478.49	\$129,778,151.81	\$131,691,016.31	\$133,633,791.88	\$135,560,371.03	\$137,515,274.08
2007	Sum of total depreciation accrual			\$2,423,460.08	\$2,434,943.76	\$2,435,210.84	\$2,331,391.42	\$2,265,390.85	\$2,213,215.74	\$1,997,672.32	\$1,820,240.78	\$1,942,775.57	\$1,950,645.67	\$1,954,903.05	\$1,998,317.58
2007	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2007	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,104.00	\$0.00	\$0.00	\$0.00	\$0.00	
2007	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2007	Sum of total transfers			\$0.00	\$0.01	(\$212,529.13)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,378.29)	\$0.00	\$2.07	
2007	Sum of retirements			\$0.00	\$0.00	(\$8,067,819.00)	(\$419,797.03)	(\$899,773.48)	(\$2,584,438.65)	(\$20,614.32)	\$0.00	\$0.00	(\$34,288.58)	\$0.00	(\$4,219,163.54)
2007	Sum of gain_loss			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,510.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2007	Sum of end_reserve			\$128,964,664.15	\$131,399,627.92	\$124,854,480.52	\$128,868,084.81	\$128,131,702.40	\$127,780,478.49	\$129,778,151.81	\$131,691,016.31	\$133,633,791.88	\$135,560,371.03	\$137,515,274.08	\$139,292,428.10
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	380001 - Gen PR-Str & Improve-Own	38000-Gen-Structures & Impr-Elec	Sum of begin_reserve	\$8,881,823.41	\$9,011,804.88	\$9,141,786.55	\$9,271,771.44	\$9,401,756.33	\$9,531,741.22	\$9,661,726.11	\$9,791,711.00	\$9,921,695.89	(\$741,931.53)	(\$722,311.49)	(\$702,691.45)
			Sum of total depreciation accrual	\$129,981.57	\$129,981.57	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$117,795.59	(\$139,327.90)	\$19,820.04	\$19,820.04	\$19,820.04
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,512,111.22)	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$9,011,804.96	\$9,141,786.55	\$9,271,771.44	\$9,401,756.33	\$9,531,741.22	\$9,661,726.11	\$9,791,711.00	\$9,921,695.89	(\$741,931.53)	(\$722,311.49)	(\$702,691.45)	(\$683,071.41)
	390051 - Gen PR-Str & Imprv-Lease	39005-Gen-Struc-Lsehd Imp-Genral	Sum of begin_reserve	\$2,723,591.01	\$2,786,400.29	\$2,859,209.58	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual	\$72,806.28	\$72,806.28	\$72,806.28	\$72,806.28	\$72,806.28	\$72,806.28	\$72,806.28	\$26,936.52	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,190,385.29)	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$2,796,400.29	\$2,859,209.58	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	391001 - Gen PR-Office Furn & Exp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve	\$4,693,022.17	\$4,758,732.20	\$4,824,442.23	\$4,871,908.57	\$4,937,373.49	\$4,942,825.97	\$4,606,155.68	\$3,888,037.08	\$3,818,820.03	\$3,959,541.20	\$4,000,282.37	\$4,040,983.54
			Sum of total depreciation accrual	\$65,710.03	\$65,710.03	\$65,710.03	\$65,494.92	\$65,494.92	\$65,329.89	\$65,140.38	\$32,782.85	\$40,721.17	\$40,721.17	\$40,721.17	\$40,721.17
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$182.00)	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	(\$18,243.89)	\$0.00	\$0.00	\$0.00	(\$778,096.98)	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	(\$480,012.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,897,063.39)	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$4,758,732.20	\$4,824,442.23	\$4,871,908.57	\$4,937,373.49	\$4,942,825.97	\$4,606,155.68	\$3,888,037.08	\$3,818,820.03	\$3,959,541.20	\$4,000,282.37	\$4,040,983.54	

Business Unit Before Merger AQLCP - Aquila Inc Corporate HQ
 Business Unit After Merger ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2008-8060
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9	10	11	12
381003 - Gen PII-Computer Hardware	39102-Gen-Office Furniture-Computer		Sum of begin_reserve	\$12,052,327.90	\$12,480,480.39	\$12,282,167.97	\$12,697,408.60	\$13,091,811.57	\$13,375,360.64	\$13,780,272.88	\$12,997,041.32	\$13,031,021.01	\$12,865,172.42	\$13,034,607.18	\$13,206,088.31
			Sum of total depreciation accrual	\$438,132.43	\$438,138.19	\$422,515.88	\$422,173.58	\$448,747.20	\$438,313.88	\$410,520.98	\$33,978.69	\$184,988.89	\$169,524.78	\$171,381.13	\$171,381.13
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,658.18	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	(\$17,275.05)	\$0.00	\$0.00	\$0.00	(\$1,140,701.59)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	(\$838,431.81)	\$0.00	(\$27,770.59)	(\$183,198.13)	(\$33,401.84)	(\$55,709.12)	\$0.00	(\$330,835.48)	\$0.00	\$0.00	(\$2,883,598.42)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$12,490,490.39	\$12,292,187.87	\$12,697,408.60	\$13,091,811.57	\$13,375,360.64	\$13,780,272.88	\$12,997,041.31	\$13,031,021.01	\$12,865,172.42	\$13,034,607.18	\$13,206,088.31	\$13,493,881.02
381004 - Gen PII-Software	39104-Gen-Office Fum-Software		Sum of begin_reserve	\$76,104,803.31	\$77,323,094.40	\$78,541,402.71	\$78,768,320.82	\$80,995,238.24	\$82,225,118.50	\$83,458,910.63	\$21,344,179.88	\$21,642,583.32	\$9,458,462.99	\$9,689,076.70	\$9,879,690.41
			Sum of total depreciation accrual	\$1,218,291.09	\$1,218,308.31	\$1,228,918.21	\$1,228,917.32	\$1,228,878.28	\$1,231,794.13	\$734,528.44	\$298,403.64	\$328,440.85	\$210,613.71	\$210,613.71	\$210,613.71
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$388.34	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	(\$62,775,583.70)	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$72,085.03)	\$0.00	(\$12,510,580.98)	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$77,323,094.40	\$78,541,402.71	\$79,768,320.92	\$80,995,238.24	\$82,225,118.50	\$83,458,910.63	\$21,344,179.88	\$21,642,583.32	\$9,458,462.99	\$9,689,076.70	\$9,879,690.41	\$10,090,304.12
381005 - Gen PII-Sys Dev	39105-Gen-Office Fum-Sys Develop		Sum of begin_reserve	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,830.55	\$24,747,830.55	\$0.00	\$0.00	
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,747,830.55)	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,830.55	\$24,747,830.55	\$0.00	\$0.00	\$0.00	
394000 - Gen PII-Tool/Shop/Garage	39400-Gen-Tools-Elec		Sum of begin_reserve	\$315,562.05	\$317,490.94	\$319,388.83	\$321,286.72	\$323,184.61	\$325,082.50	\$326,980.39	\$328,878.28	\$328,878.28	\$328,878.28	\$328,878.28	
			Sum of total depreciation accrual	\$1,868.89	\$1,868.89	\$1,868.89	\$1,868.89	\$1,868.89	\$1,868.89	\$1,868.89	\$441.85	\$32.95	\$0.00	\$0.00	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$271,478.85)	\$0.00	\$0.00	\$0.00	(\$12,990.35)	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$317,490.94	\$319,388.83	\$321,286.72	\$323,184.61	\$325,082.50	\$326,980.39	\$328,878.28	\$328,878.28	\$328,878.28	\$328,878.28	\$328,878.28	
395000 - Gen PII-Lab Equipment	39500-Gen-Laboratory Equip-Elec		Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
397000 - Gen PII-Communication Eqp	39700-Gen-Communication Equip-Elec		Sum of begin_reserve	\$978,820.55	\$1,025,254.07	\$1,071,647.59	\$1,111,758.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$845,846.51	\$857,109.45	\$884,481.88	\$971,853.91
			Sum of total depreciation accrual	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$33,434.58	(\$4,980.67)	\$7,372.23	\$7,372.23	\$7,372.23	
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442.10	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$570,852.98)	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,888.57)	\$0.00	\$0.00	\$0.00	(\$1,432,581.85)	
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of end_reserve	\$1,025,254.07	\$1,071,647.59	\$1,111,758.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$845,846.51	\$857,109.45	\$884,481.88	\$971,853.91	

Business Unit Before Merger AQLCP - Aquila Inc Corporate HQ
 Business Unit After Merger ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2008-0060
 DATA REQUEST NO. MPSC-0388
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2008 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month												
				1	2	3	4	5	6	7	8	9	10	11	12	
	398000 - Gen Pk-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$581,760.84	\$556,815.48	\$561,760.84	\$563,708.20
			Sum of total depreciation accrual	\$6,301.88	\$6,301.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$6,301.88)	(\$6,301.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,890.72)	\$0.00	\$0.00	(\$2,442.10)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00	\$0.00	\$0.00	\$0.00	(\$476,603.89)
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,104.98)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$581,760.84	\$559,815.48	\$561,760.84	\$563,708.20	\$53,500.59
2008	Sum of begin_reserve			\$135,292,428.10	\$137,265,894.91	\$138,602,494.11	\$140,526,923.99	\$142,458,513.92	\$143,822,198.43	\$145,787,039.22	\$145,787,039.22	\$74,033,670.37	\$74,519,650.89	\$26,814,651.05	\$27,284,448.32	\$27,716,111.98
2008	Sum of total depreciation accrual			\$1,073,236.81	\$1,073,260.81	\$1,059,048.82	\$1,959,380.52	\$1,088,895.08	\$1,978,242.43	\$1,397,460.40	\$478,900.51	\$402,138.40	\$448,797.27	\$451,863.84	\$451,863.84	\$451,863.84
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,884.52	\$0.00	(\$10,512,111.23)	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total transfers			\$0.00	\$0.00	(\$35,518.74)	(\$0.00)	\$0.00	\$0.00	(\$72,862,101.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,940,582.85)
2008	Sum of retirements			\$0.00	(\$838,431.81)	\$0.00	(\$27,770.59)	(\$623,210.57)	(\$33,401.84)	(\$171,842.72)	\$0.00	(\$37,589,027.01)	\$0.00	\$0.00	\$0.00	(\$8,058,370.67)
2008	Sum of gain_loss			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of end_reserve			\$137,265,694.91	\$138,802,494.11	\$140,526,923.99	\$142,458,513.92	\$143,822,198.43	\$145,787,039.22	\$145,787,039.22	\$74,033,670.37	\$74,519,650.89	\$26,814,651.05	\$27,284,448.32	\$27,716,111.98	\$19,170,622.58

Notes:
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

KCPL Case: ER-2010-0355

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010

company KCPL-Kansas City Power & Light Co.

Sum of activity cost							Activity
utility accd	Year	Period	act work	Work Order Description	Asset Location	retirement unit	Retirement
39100-Gen	2010	1	05-89045	PURCH PRINTING EQUIPMENT	0633-1201 Walnut	111-FURNITURE-EQUIP-SPECIAL EQIP	(25,000.00)
						111-FURNITURE-MACH-INSERTING	(7,021.86)
		2	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-FURN-CHAIRS	(11,038.89)
						111-FURNITURE-FURN-DESKS	(2,559.22)
						111-FURNITURE-FURN-DRAPES	(9,791.63)
						111-FURNITURE-FURN-FILES	(12,328.40)
						111-FURNITURE-FURN-MODULE WKST	(20,237.89)
						111-FURNITURE-FURN-RACKS	(3,187.50)
						111-FURNITURE-FURN-TABLES	(908.98)
		3	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-FURN-WALL HANGINGS	(791.83)
						111-FURNITURE-MACH-ACOUSTIC COVERS	(385.86)
						111-FURNITURE-MACH-BURSTERS	(6,782.23)
						111-FURNITURE-MACH-CALCULATORS	(2,410.08)
						111-FURNITURE-MACH-CHECK WRITE/SIGN	(7,855.28)
						111-FURNITURE-MACH-DECOLLATORS	(2,447.74)
						111-FURNITURE-MACH-DUPLICATING	(6,802.77)
						111-FURNITURE-MACH-LETTR OPENER	(2,513.43)
111-FURNITURE-MACH-PERFORATING	(3,198.00)						
111-FURNITURE-MACH-PRINTING	(373,828.99)						
4	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-MACH-READER PRINTR	(30,230.23)		
				111-FURNITURE-MACH-REMOTE CONTROLS	(2,100.00)		
				111-FURNITURE-MACH-TV MONITORS	(8,715.34)		
				111-FURNITURE-MACH-TYPEWRITERS	(29,996.94)		
				111-FURNITURE-MACH-VERIFIERS	(45,810.34)		
				111-FURNITURE-MACH-VIDEO TP RECRDR	(2,735.78)		
				111-FURNITURE MACH-TURNER SEALERS	(9,206.56)		
				111-FURNITURE-EQUIP-CAMERAS	(2,061.30)		
39100-Gen-Office Furniture & Eq-EI Total							(802,064.35)

KCPL Case: ER-2010-0355

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010

company KCPL-Kansas City Power & Light Co.

Sum of activity cost						Activity			
utility accd	Year	Period	act work	Work Order Description	Asset Location	retirement unit	Retirement		
39700-Gen	2010	1	05-81182	Avaya PBX for HQ bldg	0633-1201 Walnut	890-GEN EQUIP COMM-TELEPHONE SYSTEM	(430,317.17)		
			05-94004	Miscellaneous Retirements	0633-1201 Walnut	048-COMPUTERS-AUTOMATED SEC SY 048-COMPUTERS-PC CONTROL 048-COMPUTERS-SERVER 048-COMPUTERS-SERVER-1201 WALNU 185-MICROWAVE EQ-ST DT-ROUTER NETWK 185-TELECOM EQ-COMPONENT ROUTE 185-TELECOM EQ-ETHERNET SW	(18,984.31) (107,879.22) (134,850.19) (331,892.51) (314,235.11) (262,597.19) (1,185,596.93)		
		3	05-94004	Miscellaneous Retirements	0633-1201 Walnut	890-GEN EQUIP COMM-NETWORK,PC T	890-GEN EQUIP COMM-BATTERY CHARGERS 890-GEN EQUIP COMM-ISDN PHONE SYST 890-GEN EQUIP COMM-NETWATCH SYSTEM 890-GEN EQUIP COMM-PHONE TESTERS 890-GEN EQUIP COMM-VOICE MAIL	(13,112.59) (11,172.78) (54,197.61) (48,998.16) (119,699.76) (136,211.00)	
									0633-1201 Walnut
		4	05-94004	Miscellaneous Retirements	0633-1201 Walnut	890-GEN EQUIP COMM-NETWATCH SYSTEM	890-GEN EQUIP COMM-VOICE MAIL	(116,373.08) (107,549.42) (5,048.73) (946,055.04) (56,778.42) (22,986.43) (17,673.74) (39,398.79) (29,618.17) (2,524.00) (128,892.67) (1,050,589.31) (170,375.09) (114,103.03) (9,547.82) (4,098.86) (116,890.35) (25,841.85) (36,713.04) (23,936.15) (248,764.25) (582,208.00) (185,882.41)	
									0633-1201 Walnut
		39700-Gen-Communication Equip-Elec Total							(7,191,593.18)
		39800-Gen	2010	2	05-94004	Miscellaneous Retirements	0633-1201 Walnut	990-GEN EQUIP MISC-DISHWASHERS	(1,200.00)
					05-94004	Miscellaneous Retirements	0633-1201 Walnut	990-GEN EQUIP MISC-SALES PROMOTION	(127.15)
		39800-Gen-Misc Equip-Elec Total							(1,327.15)
		Grand Total							(7,994,984.68)

Mulligan Larry

From: Branson Aron
Sent: Tuesday, June 28, 2011 3:25 PM
To: Mulligan Larry; Bennett DeAnn; Park John
Subject: FW: KCPL & GMO Stipulated Depreciation Study
Attachments: Discussion points from June 13 Meeting.docx

From: Rice, Arthur [mailto:arthur.rice@psc.mo.gov]
Sent: Tuesday, June 28, 2011 2:50 PM
To: Branson Aron
Cc: Weisensee John; Featherstone, Cary; Majors, Keith
Subject: KCPL & GMO Stipulated Depreciation Study

Aron:

Attached is a word document reviewing the discussions of the June 13 Meeting, and the Staff's understanding as to the nature of the study.

Please forward to interested KCPL and GMO parties.

Please review and comment.

Also, please respond with an update of progress, including any response from Mr. Spanos.

Thanks

*Arthur Rice, PE,
Engineering & Management Services
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65102
Arthur.rice@psc.mo.gov
(573) 526-2722
(573) 526-0145 (fax)*

From: Arthur Rice, Missouri PSC
To: Aron Branson, KCPL
Date: June 28, 2011

Please verify these items discussed at the June 13, 2011 meeting with Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company personnel and Commission Staff—

In attendance: Cary Featherstone, Keith Majors, Arthur Rice, Aron Branson, John Weisensee, John Park, Larry Muligan, BeAnn Bennett, and Ron Klote

1. KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify the method of calculating the adjustments to Plant and Reserves for the switch to the general plant amortization method (Vintage Year Method) for General Plant Accounts. This includes a review of the KCPL interpretation of FERC Accounting Release (AR) 15 concerning in particular item 4 on interim retirements.
2. KCPL is to perform a study to identify specific reasons for any under-recovery or over recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.
3. GMO is to perform a study to identify specific reasons for any under-recovery or over recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.
4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)—“accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad’s surrebuttal testimony in GMO in Case No. ER-2009-0090.”
5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

KANSAS CITY POWER AND LIGHT COMPANY
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00 Office Furniture & Equipment	20
391.02 Computer Equipment	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
352 00		60-R2.5	(5)	2,637,328.50	900,183	1,669,011	45,705	1.73	40.9
353 00		60-R0.5	(10)	67,405,463.03	26,754,455	47,391,552	905,325	1.34	52.3
353 03		15-S2.5	0	4,320,185.84	537,863	3,782,324	1,249,596	28.92	3.0
354 00		70-R3	(20)	2,233,561.58	2,011,107	669,169	16,048	0.72	41.7
355 00		50-S0.5	(40)	57,018,757.32	30,441,087	49,385,174	1,255,758	2.20	39.3
356 00		53-R2	(20)	51,423,042.65	28,390,137	35,317,516	787,960	1.53	44.8
357 00		60-R3	0	1,707,329.12	1,067,793	639,536	22,301	1.31	28.7
358 00		55-R4	0	1,564,564.87	1,340,618	223,948	8,681	0.55	25.8
TOTAL TRANSMISSION PLANT				188,310,232.91	89,445,243	139,278,230	4,291,374	2.28	32.6
DISTRIBUTION PLANT									
361 00		50-S0.5	(5)	5,411,262.99	2,916,212	2,763,616	71,749	1.33	38.5
362 00		48-R1.5	(5)	88,183,335.66	36,150,213	56,442,285	1,503,177	1.70	37.5
362 03		15-S2.5	0	2,139,834.31	745,445	1,394,390	586,579	27.41	2.4
364 00		38-R3	(40)	127,906,794.87	75,787,826	103,281,683	3,840,350	3.00	28.9
365 00		45-R0.5	(20)	107,807,476.93	34,879,590	94,249,380	2,567,987	2.39	36.7
366 00		56-R2	(25)	101,154,717.94	21,083,966	105,359,428	2,519,217	2.49	41.8
367 00		50-R1.5	(5)	184,961,241.78	41,078,604	153,130,700	3,767,991	2.04	40.6
368 00		34-R2	10	136,162,481.43	64,559,867	57,986,361	2,182,083	1.60	26.5
369 00		48-R2.5	(100)	43,707,937.49	23,325,393	64,090,483	2,075,234	4.75	30.9
370 00		36-R1.5	0	47,384,637.62	32,936,083	14,445,556	448,387	0.95	32.2
371 00		20-L1.5	(15)	7,988,265.67	7,942,244	1,244,259	65,092	0.81	19.1
373 00		25-L0.5	(5)	8,464,644.53	2,590,588	6,297,311	351,932	4.16	17.9
TOTAL DISTRIBUTION PLANT				861,072,631.22	344,001,011	660,686,462	19,979,778	2.32	33.1
GENERAL PLANT									
390 00		45-R1	(15)	31,280,132.76	12,225,406	23,746,748	646,690	2.07	36.7
391 00									
			FULLY ACCRUED	506,316.82	506,317	0	0	-	-
			AMORTIZABLE	5,812,972.67	3,495,279	2,317,693	290,360	5.00	8.0
			TOTAL OFFICE FURNITURE & EQUIPMENT	6,319,289.49	4,001,596	2,317,693	290,360		
391 01		20-SQ	** 0	1,722,158.97	571,598	1,150,559	86,040	5.00	13.4
391 02									
			FULLY ACCRUED	25,752.14	25,752	0	0	-	-
			AMORTIZABLE	38,849.10	24,169	14,680	7,771	20.00	1.9
			TOTAL COMPUTER EQUIPMENT	64,601.24	49,921	14,680	7,771		
392 00									
			7-R2	347,869.03	172,319	88,583	23,424	6.73	3.8
			8-R0.5	7,377,084.02	1,117,892	4,414,921	648,179	8.79	6.8
			10-S1.5	12,328,194.18	2,775,000	6,471,146	928,568	7.53	7.0
			12-S0	366,209.92	82,015	192,642	21,340	5.83	9.0
			20-S1.5	799,114.50	358,663	240,672	14,697	1.84	16.4
			TOTAL TRANSPORTATION EQUIPMENT	21,218,471.65	4,505,889	11,407,964	1,636,298	7.71	7.0

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KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)=(7)/(8)
393.00 STORES EQUIPMENT		FULLY ACCRUED		100,658.42	100,658	0	0		
FULLY ACCRUED AMORTIZABLE		25-SQ **	0	263,301.91	146,352	116,952	10,532	4.00	11.1
TOTAL STORES EQUIPMENT				363,960.33	247,010	116,952	10,532		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		FULLY ACCRUED		684,368.92	684,369	0	0		
FULLY ACCRUED AMORTIZABLE		20-SQ **	0	1,396,414.38	857,960	738,456	69,812	5.00	10.5
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				2,080,783.30	1,342,329	738,456	69,812		
395.00 LABORATORY EQUIPMENT		FULLY ACCRUED		475,056.85	475,057	0	0		
FULLY ACCRUED AMORTIZABLE		20-SQ **	0	2,402,042.84	1,305,375	1,096,669	119,988	5.00	9.1
TOTAL LABORATORY EQUIPMENT				2,877,099.69	1,780,432	1,096,669	119,988		
396.00 POWER OPERATED EQUIPMENT		13-L2	15	7,657,842.08	1,813,364	4,695,802	485,900	6.35	9.7
397.00 COMMUNICATION EQUIPMENT		FULLY ACCRUED		10,198,112.56	10,198,113	0	0		
FULLY ACCRUED AMORTIZABLE		15-SQ **	0	43,454,369.87	19,109,997	24,344,373	2,888,312	6.67	8.4
TOTAL COMMUNICATION EQUIPMENT				53,652,482.43	29,308,110	24,344,373	2,888,312		
398.00 MISCELLANEOUS EQUIPMENT		FULLY ACCRUED		35,395.90	35,396	0	0		
FULLY ACCRUED AMORTIZABLE		20-SQ **	0	212,896.50	61,969	150,926	10,538	5.00	14.2
TOTAL MISCELLANEOUS EQUIPMENT				248,292.40	97,365	150,926	10,538		
TOTAL GENERAL PLANT				127,485,112.34	55,943,020	69,780,822	6,262,251	4.91	11.1
TOTAL DEPRECIABLE PLANT				2,973,049,585.78	1,536,289,282	1,780,389,680	69,175,976	2.33	26.7
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS									
391.00 OFFICE FURNITURE AND EQUIPMENT					208,804		(20,880)	***	
391.01 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK					148,437		(14,644)	***	
391.02 COMPUTER EQUIPMENT					(33,921)		3,392	***	
393.00 STORES EQUIPMENT					74,701		(7,470)	***	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(162,352)		16,235	***	
395.00 LABORATORY EQUIPMENT					(184,629)		18,463	***	
397.00 COMMUNICATION EQUIPMENT					(18,430,227)		1,843,023	***	
398.00 MISCELLANEOUS EQUIPMENT					(39,846)		3,985	***	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS					(18,421,033)		1,842,103		
TOTAL ELECTRIC PLANT				2,973,049,585.78	1,517,868,249	1,780,389,680	71,018,078		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.
 ** ACCOUNTS USING AMORTIZATION ACCOUNTING
 *** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING
 **** ANNUAL DEPRECIATION RATES FOR IATAN 2 WILL BE AS FOLLOWS:
 ACCOUNT 311, 2.56%
 ACCOUNT 312, 2.77%
 ACCOUNT 314, 2.64%
 ACCOUNT 315, 2.80%
 ACCOUNT 316, 2.45%

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	17,334.89	17,335	17,335			
1977	11,716.22	11,716	11,716			
1978	5,670.24	5,670	5,670			
1979	31,580.64	31,581	31,581			
1980	45,591.40	45,591	45,591			
1981	7,969.34	7,969	7,969			
1982	25,963.57	25,964	25,964			
1983	35,122.62	35,123	35,123			
1984	134,675.42	134,675	134,675			
1985	91,276.62	91,277	91,277			
1986	65,973.66	65,974	65,974			
1987	7,803.47	7,803	7,803			
1988	25,638.73	25,639	25,639			
	506,316.82	506,317	506,317			

AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	110,321.42	107,563	107,331	2,990	0.50	2,990
1990	57,739.54	53,409	53,294	4,446	1.50	2,964
1991	1,973,496.59	1,726,810	1,723,085	250,412	2.50	100,165
1992	897,616.41	740,534	738,937	158,679	3.50	45,337
1993	99,705.86	77,272	77,105	22,601	4.50	5,022
1994	169,284.66	122,731	122,466	46,819	5.50	8,513
1995	69,999.74	47,250	47,148	22,852	6.50	3,516
1996	94,590.56	59,119	58,992	35,599	7.50	4,747
1999	27,351.32	12,992	12,964	14,387	10.50	1,370
2000	673,544.99	286,257	285,640	387,905	11.50	33,731
2001	107,252.45	40,220	40,133	67,119	12.50	5,370
2002	326,429.18	106,089	105,860	220,569	13.50	16,338
2003	11,939.04	3,283	3,276	8,663	14.50	597
2004	5,241.45	1,179	1,176	4,065	15.50	262
2005	262,896.22	46,007	45,908	216,988	16.50	13,151
2006	447,103.32	55,888	55,768	391,335	17.50	22,362
2007	85,387.81	6,404	6,390	78,998	18.50	4,270
2008	393,072.11	9,827	9,806	383,266	19.50	19,655
	5,812,972.67	3,502,834	3,495,279	2,317,693		290,360
	6,319,289.49	4,009,151	4,001,596	2,317,693		290,360

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	104,395.74	65,247	65,327	39,069	7.50	5,209
1997	258,647.75	148,722	148,905	109,743	8.50	12,911
1998	114,991.10	60,370	60,444	54,547	9.50	5,742
1999	18,420.26	8,750	8,761	9,659	10.50	920
2000	203,456.10	86,469	86,576	116,880	11.50	10,163
2001	118,186.66	44,320	44,375	73,812	12.50	5,905
2002	128,334.35	41,709	41,760	86,574	13.50	6,413
2003	143,074.77	39,346	39,394	103,681	14.50	7,150
2004	140,361.03	31,581	31,620	108,741	15.50	7,016
2005	166,045.49	29,058	29,094	136,951	16.50	8,300
2006	21,747.68	2,718	2,721	19,027	17.50	1,087
2007	99,855.94	7,489	7,499	92,357	18.50	4,992
2008	204,640.10	5,116	5,122	199,518	19.50	10,232
	1,722,156.97	570,895	571,598	1,150,559		86,040
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.4	5.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	25,752.14	25,752	25,752			
AMORTIZABLE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,189.26	3,770	3,676	513	0.50	513
2005	26,544.32	18,581	18,119	8,425	1.50	5,617
2007	8,115.52	2,435	2,374	5,742	3.50	1,641
	38,849.10	24,786	24,169	14,680		7,771
	64,601.24	50,538	49,921	14,680		7,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.9	12.03

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	5,781.52	5,782	5,782			
1969	2,737.79	2,738	2,738			
1970	2,528.67	2,529	2,529			
1971	4,814.75	4,815	4,815			
1972	6,968.67	6,969	6,969			
1973	4,250.05	4,250	4,250			
1974	1,577.61	1,578	1,578			
1975	3,722.45	3,722	3,722			
1976	1,666.69	1,667	1,667			
1977	9,266.82	9,267	9,267			
1978	12,974.52	12,975	12,975			
1979	572.47	572	572			
1980	2,251.10	2,251	2,251			
1981	3,310.64	3,311	3,311			
1982	17,085.93	17,086	17,086			
1983	21,148.74	21,149	21,146			
	100,658.42	100,661	100,658			

AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	5,193.44	5,090	5,069	124	0.50	124
1985	6,982.87	6,564	6,537	446	1.50	297
1986	1,394.92	1,255	1,250	145	2.50	58
1987	4,770.06	4,102	4,085	685	3.50	196
1988	1,680.50	1,378	1,372	309	4.50	69
1989	20,448.06	15,949	15,883	4,565	5.50	830
1990	6,846.36	5,066	5,045	1,801	6.50	277
1991	13,654.80	9,558	9,519	4,136	7.50	551
1992	9,367.17	6,182	6,156	3,211	8.50	378
1993	61,703.89	38,256	38,098	23,606	9.50	2,485
1994	47,824.77	27,738	27,624	20,201	10.50	1,924
1995	2,372.66	1,281	1,276	1,097	11.50	95
1996	1,275.53	638	635	641	12.50	51
1997	7,666.46	3,527	3,512	4,154	13.50	308
1998	5,014.26	2,106	2,097	2,917	14.50	201

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	15,687.76	5,961	5,937	9,751	15.50	629
2000	15,588.51	5,300	5,278	10,311	16.50	625
2001	1,283.17	385	383	900	17.50	51
2002	10,837.55	2,818	2,807	8,031	18.50	434
2003	8,428.51	1,854	1,846	6,583	19.50	338
2004	4,083.04	735	732	3,351	20.50	163
2005	2,407.66	337	336	2,072	21.50	96
2006	8,789.96	879	875	7,915	22.50	352
	263,301.91	146,959	146,352	116,952		10,532
	363,960.33	247,620	247,010	116,952		10,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	2.89

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1901	2,491.05	2,491	2,491			
1956	18,360.20	18,360	18,360			
1957	3,842.84	3,843	3,843			
1958	968.27	968	968			
1959	79,697.50	79,698	79,698			
1960	7,444.50	7,445	7,445			
1961	4,143.26	4,143	4,143			
1962	4,505.98	4,506	4,506			
1963	24,097.21	24,097	24,097			
1964	6,294.79	6,295	6,295			
1965	37,847.40	37,847	37,847			
1966	11,735.48	11,735	11,735			
1967	6,185.81	6,186	6,186			
1968	6,987.77	6,988	6,988			
1969	21,201.41	21,201	21,201			
1970	39,968.81	39,969	39,969			
1971	21,043.77	21,044	21,044			
1972	13,416.30	13,416	13,416			
1973	11,879.81	11,880	11,880			
1974	6,662.78	6,663	6,663			
1975	3,479.80	3,480	3,480			
1976	17,191.27	17,191	17,191			
1977	14,149.89	14,150	14,150			
1978	11,617.21	11,617	11,617			
1979	20,119.99	20,120	20,120			
1980	16,023.52	16,024	16,024			
1981	18,702.58	18,703	18,703			
1982	23,452.96	23,453	23,453			
1983	15,887.86	15,888	15,888			
1984	60,941.65	60,942	60,942			
1985	37,290.79	37,291	37,291			
1986	25,581.92	25,582	25,582			
1987	31,451.21	31,451	31,451			
1988	59,703.33	59,703	59,702			
	684,368.92	684,370	684,369			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	55,507.00	54,119	53,738	1,769	0.50	1,769
1990	68,655.76	63,507	63,060	5,596	1.50	3,731
1991	55,356.77	48,437	48,096	7,261	2.50	2,904
1992	47,979.35	39,583	39,304	8,675	3.50	2,479
1993	163,689.00	126,859	125,966	37,723	4.50	8,383
1994	137,636.00	99,786	99,084	38,552	5.50	7,009
1995	61,979.81	41,836	41,541	20,439	6.50	3,144
1996	29,918.12	18,699	18,567	11,351	7.50	1,513
1997	28,521.93	16,400	16,285	12,237	8.50	1,440
1998	42,420.15	22,271	22,114	20,306	9.50	2,137
1999	22,278.89	10,582	10,508	11,771	10.50	1,121
2000	65,922.58	28,017	27,820	38,103	11.50	3,313
2001	36,645.85	13,742	13,645	23,001	12.50	1,840
2002	47,628.10	15,479	15,370	32,258	13.50	2,389
2003	34,293.54	9,431	9,365	24,929	14.50	1,719
2004	51,201.92	11,520	11,439	39,763	15.50	2,565
2005	87,763.78	15,359	15,251	72,513	16.50	4,395
2006	135,045.83	16,881	16,762	118,284	17.50	6,759
2007	90,348.27	6,776	6,728	83,620	18.50	4,520
2008	133,621.73	3,341	3,317	130,305	19.50	6,682
	1,396,414.38	662,625	657,960	738,456		69,812
	2,080,783.30	1,346,995	1,342,329	738,456		69,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	3.36

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	2,519.60	2,520	2,520			
1966	7,683.13	7,683	7,683			
1967	5,366.09	5,366	5,366			
1968	2,920.00	2,920	2,920			
1969	8,251.75	8,252	8,252			
1970	10,739.81	10,740	10,740			
1971	9,616.16	9,616	9,616			
1972	6,654.70	6,655	6,655			
1973	25,311.79	25,312	25,312			
1974	2,360.41	2,360	2,360			
1975	8,907.10	8,907	8,907			
1976	22,069.41	22,069	22,069			
1977	37,482.07	37,482	37,482			
1978	3,103.77	3,104	3,104			
1979	5,276.28	5,276	5,276			
1980	4,899.82	4,900	4,900			
1981	12,817.66	12,818	12,818			
1982	25,662.09	25,662	25,662			
1983	74,952.28	74,952	74,952			
1984	54,534.01	54,534	54,534			
1985	40,131.02	40,131	40,131			
1986	41,755.84	41,756	41,756			
1987	29,631.18	29,631	29,631			
1988	32,410.88	32,411	32,411			
	475,056.85	475,057	475,057			

AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	83,837.52	81,742	81,310	2,528	0.50	2,528
1990	111,170.53	102,833	102,289	8,882	1.50	5,921
1991	145,105.10	126,967	126,295	18,810	2.50	7,524
1992	258,270.46	213,073	211,946	46,324	3.50	13,235
1993	272,439.75	211,141	210,024	62,416	4.50	13,870
1994	86,749.00	62,893	62,560	24,189	5.50	4,398
1995	124,428.57	83,989	83,545	40,884	6.50	6,290

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	119,466.94	74,667	74,272	45,195	7.50	6,026
1997	85,289.97	49,042	48,783	36,507	8.50	4,295
1998	175,120.47	91,938	91,452	83,668	9.50	8,807
1999	46,122.68	21,908	21,792	24,331	10.50	2,317
2000	124,955.65	53,106	52,825	72,131	11.50	6,272
2001	87,711.27	32,892	32,718	54,993	12.50	4,399
2002	25,785.77	8,380	8,336	17,450	13.50	1,293
2003	129,776.69	35,689	35,500	94,277	14.50	6,502
2004	131,701.45	29,633	29,476	102,225	15.50	6,595
2005	44,495.13	7,787	7,746	36,749	16.50	2,227
2006	135,091.51	16,886	16,797	118,295	17.50	6,760
2007	47,734.03	3,580	3,561	44,173	18.50	2,388
2008	166,790.35	4,170	4,148	162,642	19.50	8,341
	2,402,042.84	1,312,316	1,305,375	1,096,669		119,988
	2,877,099.69	1,787,373	1,780,432	1,096,669		119,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	4.17

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT... 0						
1923	481.99	482	482			
1924	303.51	304	304			
1927	789.90	790	790			
1929	853.96	854	854			
1945	1,087.32	1,087	1,087			
1955	8,978.78	8,979	8,979			
1956	1,650.48	1,650	1,650			
1957	109.38	109	109			
1958	849.96	850	850			
1959	39,176.39	39,176	39,176			
1961	826.27	826	826			
1962	835.43	835	835			
1963	12,961.08	12,961	12,961			
1964	42,979.11	42,979	42,979			
1965	27,472.48	27,472	27,472			
1966	5,880.93	5,881	5,881			
1967	12,189.74	12,190	12,190			
1968	19,369.24	19,369	19,369			
1969	5,315.54	5,316	5,316			
1970	21,103.59	21,104	21,104			
1971	3,528.61	3,529	3,529			
1972	8,211.97	8,212	8,212			
1973	304,820.83	304,821	304,821			
1974	1,599.98	1,600	1,600			
1975	12,299.82	12,300	12,300			
1976	21,351.41	21,351	21,351			
1977	257,841.83	257,842	257,842			
1978	131,618.19	131,618	131,618			
1979	175,340.75	175,341	175,341			
1980	51,333.14	51,333	51,333			
1981	12,961.23	12,961	12,961			
1982	7,239.51	7,240	7,240			
1983	91,337.90	91,338	91,338			
1984	30,423.94	30,424	30,424			
1985	449,112.26	449,112	449,112			
1986	56,392.99	56,393	56,393			
1987	276,565.35	276,565	276,565			
1988	117,171.75	117,172	117,172			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	73,896.01	73,896	73,896			
1990	480,481.15	480,481	480,481			
1991	632,944.03	632,944	632,944			
1992	896,201.50	896,202	896,202			
1993	5,902,223.33	5,902,223	5,902,224			
	10,198,112.56	10,198,112	10,198,113			
AMORTIZABLE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,309,796.60	3,199,580	3,146,813	162,984	0.50	162,984
1995	1,657,708.73	1,491,938	1,467,333	190,376	1.50	126,917
1996	955,726.88	796,407	783,273	172,454	2.50	68,982
1997	1,905,684.33	1,461,088	1,436,992	468,692	3.50	133,912
1998	1,053,980.26	737,786	725,618	328,362	4.50	72,969
1999	5,653,760.54	3,580,527	3,521,477	2,132,284	5.50	387,688
2000	7,610,619.86	4,312,938	4,241,810	3,368,810	6.50	518,278
2001	745,687.48	372,844	366,695	378,992	7.50	50,532
2002	1,406,523.28	609,447	599,396	807,127	8.50	94,956
2003	1,121,146.51	411,124	404,344	716,803	9.50	75,453
2004	2,360,716.21	708,215	696,535	1,664,181	10.50	158,493
2005	1,411,932.02	329,404	323,971	1,087,961	11.50	94,605
2006	5,362,137.25	893,868	879,127	4,483,010	12.50	358,641
2007	3,432,385.57	343,239	337,578	3,094,808	13.50	229,245
2008	5,466,564.35	182,037	179,035	5,287,529	14.50	364,657
	43,454,369.87	19,430,442	19,109,997	24,344,373		2,898,312
	53,652,482.43	29,628,554	29,308,110	24,344,373		2,898,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.40

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1963	2,960.72	2,961	2,961			
1968	575.79	576	576			
1969	174.88	175	175			
1970	2,338.68	2,339	2,339			
1971	112.47	112	112			
1972	245.07	245	245			
1973	149.41	149	149			
1974	340.21	340	340			
1975	1,622.31	1,622	1,622			
1976	2,712.35	2,712	2,712			
1977	2,188.42	2,188	2,188			
1979	3,838.03	3,838	3,838			
1980	1,452.85	1,453	1,453			
1981	2,518.30	2,518	2,518			
1982	1,782.90	1,783	1,783			
1983	1,495.32	1,495	1,495			
1984	7,786.86	7,787	7,787			
1985	2,011.27	2,011	2,011			
1988	1,090.06	1,090	1,092			
	35,395.90	35,394	35,396			
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	9,708.02	9,465	9,379	329	0.50	329
1990	10,239.22	9,471	9,385	854	1.50	569
1991	14,465.00	12,657	12,543	1,922	2.50	769
1992	6,223.23	5,134	5,088	1,135	3.50	324
1993	14,780.24	11,455	11,351	3,429	4.50	762
1994	3,174.82	2,302	2,281	894	5.50	163
1995	445.97	301	298	148	6.50	23
1997	998.37	574	569	429	8.50	50
2000	5,836.54	2,481	2,459	3,378	11.50	294
2001	2,671.58	1,002	993	1,679	12.50	134
2003	1,962.31	540	535	1,427	14.50	98
2005	4,947.42	866	858	4,089	16.50	248

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	13,972.23	1,747	1,731	12,241	17.50	699
2007	29,070.10	2,180	2,160	26,910	18.50	1,455
2008	94,401.45	2,360	2,339	92,062	19.50	4,721
	212,896.50	62,535	61,969	150,926		10,638
	248,292.40	97,929	97,365	150,926		10,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	4.28

GREATER MISSOURI OPERATIONS - MPS JURISDICTION
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computer Equipment	5
391.04 Software	7
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
345. con.									
CROSSROADS UNIT 1	2037	45-R2.5	(10)	2,888,888.78	437,097	2,740,681	104,129	3.60	26.3
CROSSROADS UNIT 2	2037	45-R2.5	(10)	2,888,888.78	437,096	2,740,682	104,129	3.60	26.3
CROSSROADS UNIT 3	2037	45-R2.5	(10)	2,888,888.78	437,096	2,740,682	104,129	3.60	26.3
CROSSROADS UNIT 4	2037	45-R2.5	(10)	2,888,888.78	437,096	2,740,682	104,129	3.60	26.3
TOTAL ACCESSORY ELECTRIC EQUIPMENT				39,783,366.25	6,856,754	36,906,953	1,435,510	3.61	25.7
346.00									
MISCELLANEOUS POWER PLANT EQUIPMENT									
JEFFREY ENERGY CENTER - WIND	2009	32-S2	0	5,219.75	661	4,559	4,559	87.34	1.0
RALPH GREEN PLANT	2030	32-S2	0	20,000.00	3,497	16,503	1,041	5.21	15.9
SOUTH HARPER COMMON	2040	32-S2	0	129,870.44	5,708	124,163	4,808	3.70	25.8
CROSSROADS UNIT 1	2037	32-S2	0	1,039,467.37	197,007	842,460	36,934	3.55	22.8
CROSSROADS UNIT 2	2037	32-S2	0	1,039,467.37	197,007	842,460	36,934	3.55	22.8
CROSSROADS UNIT 3	2037	32-S2	0	1,039,467.36	197,006	842,461	36,934	3.55	22.8
CROSSROADS UNIT 4	2037	32-S2	0	1,039,467.36	197,006	842,461	36,934	3.55	22.8
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				4,312,959.65	797,892	3,515,067	158,144	3.87	22.2
TOTAL OTHER PRODUCTION PLANT				316,494,895.48	63,807,745	280,006,322	13,761,847	4.33	20.4
TRANSMISSION PLANT									
STRUCTURES AND IMPROVEMENTS	60-R3	(5)		6,462,752.67	1,540,738	5,245,152	107,035	1.66	49.0
STATION EQUIPMENT	58-R2	(10)		96,919,875.80	30,543,466	76,088,505	1,649,127	1.70	46.1
TOWERS AND FIXTURES	55-R3	(20)		323,630.04	303,142	85,225	2,987	0.93	28.4
POLES AND FIXTURES	53-S0.5	(60)		69,877,253.06	21,336,995	90,486,606	2,158,006	3.09	41.9
OVERHEAD CONDUCTORS AND DEVICES	62-R2.5	(50)		47,022,676.27	20,748,537	49,785,479	1,109,755	2.36	44.9
UNDERGROUND CONDUCTOR AND DEVICES	50-R3	0		56,426.33	48,256	10,170	427	0.73	25.8
TOTAL TRANSMISSION PLANT				220,664,723.20	74,521,134	221,661,139	5,027,347	2.28	44.1
DISTRIBUTION PLANT									
STRUCTURES AND IMPROVEMENTS	60-R3	(5)		8,505,443.00	1,763,812	7,166,902	145,566	1.71	49.2
STATION EQUIPMENT	50-R1	(10)		103,534,351.51	28,024,413	85,863,371	2,038,310	1.97	42.2
POLES, TOWERS AND FIXTURES	47-R4	(75)		131,789,715.50	65,636,039	168,295,965	5,577,947	4.24	29.6
OVERHEAD CONDUCTORS AND DEVICES	58-R1.5	(35)		93,221,154.32	29,438,481	98,410,078	2,954,270	2.20	46.9
UNDERGROUND CONDUIT	60-S1	(20)		40,508,133.48	7,388,890	41,222,873	818,004	2.02	50.4
UNDERGROUND CONDUCTORS AND DEVICES	50-S1.5	(15)		96,716,738.86	29,503,991	81,720,258	2,105,623	2.18	38.8
LINE TRANSFORMERS	35-R2	(15)		147,785,820.79	53,233,448	116,685,389	4,667,226	3.16	25.0
SERVICES - OVERHEAD	57-R4	(100)		14,275,016.04	11,720,933	16,829,098	466,208	3.27	38.1
SERVICES - UNDERGROUND	38-R5	(25)		49,539,256.41	23,913,724	38,010,348	1,535,328	3.10	24.6
METERS	45-R2.5	(5)		25,444,957.80	12,483,829	14,233,381	459,456	1.81	31.0
METERS - LOAD RESEARCH METERS	16-S4	0		2,038,114.21	2,270,641	(232,527)	0	-	-
INSTALLATIONS ON CUSTOMERS' PREMISES	28-R1.5	(20)		14,357,915.93	8,248,718	8,980,785	416,118	2.90	21.8
STREET LIGHTING AND SIGNAL SYSTEMS	26-S0	(5)		27,734,720.49	8,343,381	29,778,079	1,109,469	4.00	18.7
TOTAL DISTRIBUTION PLANT				757,421,038.42	282,168,298	695,964,009	21,491,525	2.84	32.4
GENERAL PLANT									
STRUCTURES AND IMPROVEMENTS	45-R2.5	(10)		13,830,268.90	3,863,174	11,550,118	423,168	3.06	27.3
OFFICE FURNITURE AND EQUIPMENT									
OFFICE FURNITURE AND EQUIPMENT									
FULLY ACCRUED				273,578.83	273,579	0	0	-	-
AMORTIZED	20-S0	0		1,769,639.57	1,217,237	488,383	85,026	5.00	5.7
TOTAL OFFICE FURNITURE AND EQUIPMENT				1,974,218.40	1,485,836	488,383	85,026	-	-
COMPUTERS									
FULLY ACCRUED				1,330,322.06	1,330,322	0	0	-	-
AMORTIZED	5-S0	0		1,167,445.21	432,315	734,930	233,488	20.00	3.2
TOTAL COMPUTERS				2,497,767.27	1,762,637	734,930	233,488	-	-

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KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
391 04 SOFTWARE									
FULLY ACCRUED				187,446.12	187,446	0	0		
AMORTIZED		7-SQ	0	509,612.75	125,200	384,413	72,833	14.29	5.3
TOTAL SOFTWARE				697,058.87	312,646	384,413	72,833		
TOTAL OFFICE FURNITURE AND EQUIPMENT				5,160,044.54	3,561,319	1,607,728	391,347		
TRANSPORTATION EQUIPMENT									
392.00 AUTOS		9-S3	10	140,136.56	73,432	52,690	5,893	6.35	5.9
392.01 LIGHT TRUCKS		9-S3	10	804,789.84	85,439	658,871	123,362	15.33	5.3
392.02 HEAVY TRUCKS		12-L3	10	4,882,973.97	718,829	3,875,848	813,512	12.56	6.0
392.04 TRAILERS		17-R2	10	628,347.21	554,000	11,516	740	0.12	15.4
392.05 MEDIUM TRUCKS		10-S3	10	5,154,706.42	410,904	4,229,233	556,372	10.83	7.6
TOTAL TRANSPORTATION EQUIPMENT				11,810,856.10	1,821,704	8,628,158	1,304,887	11.24	6.6
393 00 STORES EQUIPMENT									
FULLY ACCRUED				43,111.90	43,112	0	0		
AMORTIZED		25-SQ	0	56,585.90	44,120	12,466	2,281	4.00	5.5
TOTAL STORES EQUIPMENT				99,697.80	87,232	12,466	2,281		
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT									
FULLY ACCRUED				1,181,890.72	1,181,890	0	0		
AMORTIZED		20-SQ	0	3,190,857.32	1,418,700	1,772,157	159,456	5.00	11.1
TOTAL TOOLS SHOP AND GARAGE EQUIPMENT				4,372,747.84	2,600,590	1,772,157	159,456		
395 00 LABORATORY EQUIPMENT									
FULLY ACCRUED				449,640.89	449,641	0	0		7.3
AMORTIZED		20-SQ	0	1,612,581.89	1,027,825	584,736	80,582	5.00	
TOTAL LABORATORY EQUIPMENT				2,062,302.78	1,477,566	584,736	80,582		
396.00 POWER OPERATED EQUIPMENT		22-S1.5	10	4,054,205.81	2,273,403	1,375,381	88,536	2.18	15.5
397.00 COMMUNICATION EQUIPMENT									
FULLY ACCRUED				6,777,844.00	6,777,844	0	0		
AMORTIZED		15-SQ	0	3,424,291.87	1,032,725	2,391,567	238,279	6.87	10.5
TOTAL COMMUNICATION EQUIPMENT				10,202,135.87	7,810,569	2,391,567	238,279		
TOTAL GENERAL PLANT				51,401,359.50	23,295,557	27,822,309	2,878,516	5.21	10.4
TOTAL DEPRECIABLE PLANT				1,737,713,208.97	669,843,804	1,488,005,127	57,404,011	3.30	28.9
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
OFFICE FURNITURE AND EQUIPMENT									
391 01 OFFICE FURNITURE AND EQUIPMENT					(18,250)		1,825	**	
391 02 COMPUTERS					(974,634)		97,463	**	
391 04 SOFTWARE					(100,988)		10,097	**	
393 00 STORES EQUIPMENT					(1,706)		171	**	
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT					568,887		(56,887)	**	
395 00 LABORATORY EQUIPMENT					(100,125)		10,013	**	
397 00 COMMUNICATION EQUIPMENT					(358,505)		35,851	**	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(985,322)		98,532		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301 00 ORGANIZATION				21,863.87	6,780				
303.00 MISCELLANEOUS INTANGIBLE PLANT				22,110,255.24	3,288,511				
310.00 LAND				863,970.36					
340.00 LAND				3,845,132.23					

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KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
350.00		LAND							
350.04		LAND RIGHTS							
360.05		LAND		2,273,234.49					
360.01		LAND RIGHTS		12,308,051.06	2,740,155				
360.02		LAND LEASED		4,937,250.41					
389.00		LAND		276,030.63	3,710				
390.05		STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		22,228.32	4,939				
398.00		MISCELLANEOUS EQUIPMENT		996,053.52					
				37,570.18	37,570				
				<u>(52,286.18)</u>	<u>137,338</u>				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
				47,438,163.13	6,219,403				
PLANT HELD FOR FUTURE USE									
311.00		STRUCTURES AND IMPROVEMENTS							
312.00		BOILER PLANT EQUIPMENT							
314.00		TURBOGENERATOR UNITS		167,645.85					
315.00		ACCESSORY ELECTRIC EQUIPMENT		(10.42)					
316.00		MISCELLANEOUS POWER PLANT EQUIPMENT		1,057,281.78					
341.00		STRUCTURES AND IMPROVEMENTS - SEDALIA		(407.08)	(3)				
342.00		FUEL HOLDERS, PRODUCERS AND ACCESSORIES - SEDALIA		(88.20)	(1)				
343.01		PRIME MOVERS - SEDALIA		1,079.15					
344.00		GENERATORS - SEDALIA		1,079.15					
345.00		ACCESSORY ELECTRIC EQUIPMENT - SEDALIA		1,079.15					
346.00		MISCELLANEOUS PLANT EQUIPMENT - SEDALIA		647.49					
				847.49					
				<u>572.84</u>					
TOTAL PLANT HELD FOR FUTURE USE									
				1,229,506.70	(4)				
TOTAL ELECTRIC PLANT									
				<u>1,786,381,878.80</u>	<u>674,877,881</u>	<u>1,486,005,127</u>	<u>57,502,543</u>		

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.
** 10-Year amortization of unrecovered reserve related to implementation of amortization accounting.

Note: New additions for account 398.00 will have an annual depreciation rate of 5.00%

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KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,930.67	8,931	8,931			
1981	6,286.91	6,287	6,287			
1982	23,474.03	23,474	23,474			
1983	39,392.47	39,392	39,392			
1984	81,422.13	81,422	81,422			
1985	43,230.91	43,231	43,231			
1986	12,671.28	12,671	12,671			
1987	14,058.88	14,059	14,059			
1988	44,111.55	44,112	44,112			
	273,578.83	273,579	273,579			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	599,169.73	584,190	571,797	27,373	0.50	27,373
1990	19,535.34	18,070	17,687	1,848	1.50	1,232
1991	27,758.05	24,288	23,773	3,985	2.50	1,594
1992	121,705.49	100,407	98,277	23,428	3.50	6,694
1993	112,087.76	86,868	85,025	27,063	4.50	6,014
1994	129,374.30	93,796	91,806	37,568	5.50	6,831
1995	37,752.79	25,483	24,942	12,811	6.50	1,971
1996	835.25	522	511	324	7.50	43
1997	193,878.54	111,480	109,115	84,764	8.50	9,972
1998	135,696.68	71,241	69,729	65,968	9.50	6,944
2000	193,746.40	82,342	80,595	113,151	11.50	9,839
2001	69,660.61	26,123	25,569	44,092	12.50	3,527
2002	19,527.25	6,346	6,211	13,316	13.50	986
2003	17,017.84	4,680	4,581	12,437	14.50	858
2005	4,254.59	745	729	3,526	16.50	214
2006	11,052.54	1,382	1,353	9,700	17.50	554
2007	7,586.41	569	557	7,029	18.50	380
	1,700,639.57	1,238,532	1,212,257	488,383		85,026
	1,974,218.40	1,512,111	1,485,836	488,383		85,026
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.7	4.31

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1996	10,000.00	10,000	10,000			
1997	284,514.73	284,515	284,515			
1998	411,639.56	411,640	411,640			
1999	224,176.23	224,176	224,176			
2000	81,664.74	81,665	81,665			
2001	208,516.05	208,516	208,516			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	1,330,322.06	1,330,322	1,330,322			
AMORTIZED						
SURVIVOR CURVE . 5-SQUARE						
NET SALVAGE PERCENT. . 0						
2005	442,965.94	310,076	310,077	132,889	1.50	88,593
2006	82,040.67	41,020	41,020	41,021	2.50	16,408
2007	85,871.29	25,761	25,761	60,110	3.50	17,174
2008	556,567.31	55,657	55,657	500,910	4.50	111,313
	1,167,445.21	432,514	432,515	734,930		233,488
	2,497,767.27	1,762,836	1,762,837	734,930		233,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT. .					3.1	9.35

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	61,999.92	62,000	62,000			
1998	34,471.75	34,472	34,472			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
	187,446.12	187,446	187,446			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	27,273.75	25,326	24,320	2,954	0.50	2,954
2005	110,603.14	55,302	53,105	57,498	3.50	16,428
2006	4,448.54	1,589	1,526	2,923	4.50	650
2007	153,521.99	32,900	31,593	121,929	5.50	22,169
2008	213,765.33	15,263	14,656	199,109	6.50	30,632
	509,612.75	130,380	125,200	384,413		72,833
	697,058.87	317,826	312,646	384,413		72,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	10.45

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	2,664.50	2,665	2,665			
1974	12,114.72	12,115	12,115			
1976	20,128.44	20,128	20,128			
1977	4,148.51	4,149	4,149			
1980	4,055.79	4,056	4,055			
	43,111.96	43,113	43,112			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	33,548.70	31,536	31,538	2,011	1.50	1,341
1987	3,930.45	3,380	3,380	550	3.50	157
1993	10,804.79	6,699	6,700	4,105	9.50	432
1996	1,035.77	518	518	518	12.50	41
2001	5,633.34	1,690	1,690	3,943	17.50	225
2004	1,632.85	294	294	1,339	20.50	65
	56,585.90	44,117	44,120	12,466		2,261
	99,697.86	87,230	87,232	12,466		2,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.5	2.27

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT... 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	1,674.89	1,675	1,675			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	10,036.37	10,036	10,036			
1974	22,378.69	22,379	22,379			
1975	9,086.82	9,087	9,087			
1976	32,107.03	32,107	32,107			
1977	16,677.16	16,677	16,677			
1978	40,917.41	40,917	40,917			
1979	161,340.69	161,341	161,341			
1980	57,953.46	57,953	57,953			
1981	38,243.37	38,243	38,243			
1982	23,979.20	23,979	23,979			
1983	89,713.09	89,713	89,713			
1984	80,307.07	80,307	80,307			
1985	137,676.80	137,677	137,677			
1986	51,801.84	51,802	51,802			

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	114,505	114,505			
1988	115,789.41	115,789	115,790			
	1,181,890.12	1,181,889	1,181,890			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	209,687.41	204,445	201,883	7,804	0.50	7,804
1990	55,800.72	51,616	50,969	4,832	1.50	3,221
1991	54,173.66	47,402	46,808	7,366	2.50	2,946
1992	102,862.89	84,862	83,798	19,065	3.50	5,447
1993	178,019.37	137,965	136,236	41,783	4.50	9,285
1994	30,971.42	22,454	22,173	8,798	5.50	1,600
1995	83,082.11	56,080	55,377	27,705	6.50	4,262
1996	188,437.46	117,773	116,297	72,140	7.50	9,619
1997	634,777.05	364,997	360,423	274,354	8.50	32,277
1998	136,464.47	71,644	70,746	65,718	9.50	6,918
1999	62,320.30	29,602	29,231	33,089	10.50	3,151
2000	62,707.28	26,651	26,317	36,390	11.50	3,164
2001	137,445.13	51,542	50,896	86,549	12.50	6,924
2002	64,055.69	20,818	20,557	43,499	13.50	3,222
2003	53,317.79	14,662	14,478	38,840	14.50	2,679
2004	103,121.82	23,202	22,911	80,211	15.50	5,175
2005	379,644.55	66,438	65,606	314,039	16.50	19,033
2006	190,186.01	23,773	23,475	166,711	17.50	9,526
2007	183,691.62	13,777	13,605	170,087	18.50	9,194
2008	280,090.77	7,002	6,914	273,177	19.50	14,009
	3,190,857.52	1,436,705	1,418,700	1,772,157		159,456
	4,372,747.64	2,618,594	2,600,590	1,772,157		159,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	3.65

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT... 0						
1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	10,515.70	10,516	10,516			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
1982	45,258.04	45,258	45,258			
1983	19,328.29	19,328	19,328			
1984	43,443.79	43,444	43,444			
1985	14,701.40	14,701	14,701			
1986	20,061.00	20,061	20,061			
1987	55,565.67	55,566	55,566			
1988	7,171.04	7,171	7,173			
	449,640.89	449,639	449,641			

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT... 0

1989	189,231.84	184,501	182,354	6,878	0.50	6,878
1990	142,360.01	131,683	130,150	12,210	1.50	8,140

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	63,661.62	55,704	55,056	8,606	2.50	3,442
1992	84,171.07	69,441	68,633	15,538	3.50	4,439
1993	63,037.78	48,854	48,285	14,753	4.50	3,278
1994	328,512.26	238,171	235,399	93,113	5.50	16,930
1995	87,394.13	58,991	58,304	29,090	6.50	4,475
1996	43,445.53	27,153	26,837	16,609	7.50	2,215
1997	94,773.59	54,495	53,861	40,913	8.50	4,813
1998	47,397.79	24,884	24,594	22,804	9.50	2,400
1999	104,706.43	49,736	49,157	55,549	10.50	5,290
2000	39,151.43	16,639	16,445	22,706	11.50	1,974
2001	92,082.47	34,531	34,129	57,953	12.50	4,636
2002	28,296.47	9,196	9,089	19,207	13.50	1,423
2003	29,003.43	7,976	7,883	21,120	14.50	1,457
2004	59,725.05	13,438	13,282	46,443	15.50	2,996
2005	69,556.14	12,172	12,031	57,525	16.50	3,486
2006	13,113.54	1,639	1,620	11,494	17.50	657
2008	33,041.31	826	816	32,225	19.50	1,653
	1,612,661.89	1,040,030	1,027,925	584,736		80,582
	2,062,302.78	1,489,669	1,477,566	584,736		80,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	3.91

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1953	1,104.29	1,104	1,104			
1957	2,558.51	2,559	2,559			
1958	2,673.18	2,673	2,673			
1960	2,767.31	2,767	2,767			
1964	2,763.39	2,763	2,763			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	100,650.03	100,650	100,650			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	16,328.53	16,329	16,329			
1978	24,678.55	24,679	24,679			
1980	2,407.07	2,407	2,407			
1981	11,494.21	11,494	11,494			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,999			
1985	5,453.23	5,453	5,453			
1986	3,181,184.76	3,181,185	3,181,185			
1987	60,153.72	60,154	60,154			
1988	14,532.85	14,533	14,533			
1989	39,513.85	39,514	39,514			
1990	2,051,078.36	2,051,078	2,051,078			
1991	464,753.91	464,754	464,754			
1992	746,539.40	746,539	746,539			
	6,777,844.00	6,777,844	6,777,844			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT. . 0						
1993	188,427.15	188,427	188,427			
1994	140,958.80	136,265	128,360	12,599	0.50	12,599
1995	34,251.75	30,827	29,039	5,213	1.50	3,475
1996	108,400.93	90,330	85,090	23,311	2.50	9,324
1997	172,531.87	132,280	124,606	47,926	3.50	13,693

KCP&L - GREATER MISSOURI OPERATIONS
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	186,610.30	130,627	123,049	63,561	4.50	14,125	
1999	27,150.47	17,194	16,197	10,953	5.50	1,991	
2000	59,509.89	33,724	31,768	27,742	6.50	4,268	
2001	125,789.65	62,895	59,246	66,544	7.50	8,873	
2002	22,596.77	9,791	9,223	13,374	8.50	1,573	
2003	121.34	44	41	80	9.50	8	
2004	19,734.69	5,920	5,577	14,158	10.50	1,348	
2005	20,152.15	4,701	4,428	15,724	11.50	1,367	
2006	1,225,577.48	204,304	192,451	1,033,126	12.50	82,650	
2007	15,183.06	1,518	1,430	13,753	13.50	1,019	
2008	1,077,295.57	35,874	33,793	1,043,503	14.50	71,966	
	3,424,291.87	1,084,721	1,032,725	2,391,567		228,279	
	10,202,135.87	7,862,565	7,810,569	2,391,567		228,279	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						10.5	2.24

GREATER MISSOURI OPERATIONS - L&P JURISDICTION
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computers	5
391.04 Software	7
391.06 Office Machines	10
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
							AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)-(8)/(6)	(10)-(7)/(6)
315.00									
LAKE ROAD UNIT 3	2009	60-S0.5	(10)	83,388.65	91,728	0	0	-	-
LAKE ROAD UNIT 4	2030	60-S0.5	(10)	1,425,471.20	1,014,952	553,067	26,858	1.88	20.6
LAKE ROAD UNIT 5	2018	60-S0.5	(10)	3,482.36	296	3,502	371	10.75	9.4
LAKE ROAD COMMON	2030	60-S0.5	(10)	495,824.08	383,582	181,824	8,013	1.62	20.2
TOTAL ACCESSORY ELECTRIC EQUIPMENT				11,799,220.51	7,121,636	5,857,509	237,145	2.01	24.7
316.00									
MISCELLANEOUS POWER PLANT EQUIPMENT									
IATAN	2040	30-L1.5	(10)	1,741,342.20	684,248	1,251,229	58,388	3.35	21.4
LAKE ROAD COMMON	2030	30-L1.5	(10)	242,835.67	177,548	89,354	5,778	2.38	19.5
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				1,983,977.98	841,796	1,340,583	64,186	3.23	20.9
TOTAL STEAM PRODUCTION PLANT				182,728,842.28	89,180,594	94,586,738	4,586,287	2.82	21.1
OTHER PRODUCTION PLANT									
341.00									
STRUCTURES AND IMPROVEMENTS									
LAKE ROAD UNIT 5	2018	50-R5	(5)	1,229,945.71	1,123,388	168,048	17,702	1.44	8.5
LAKE ROAD UNIT 6	2025	50-R5	(5)	218,883.24	180,375	78,222	4,823	2.21	16.4
LAKE ROAD UNIT 7	2025	50-R5	(5)	28,418.03	14,827	15,212	823	3.25	16.5
TOTAL STRUCTURES AND IMPROVEMENTS				1,477,028.98	1,288,388	282,480	23,448	1.59	11.2
342.00									
FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
LAKE ROAD UNIT 4	2030	40-S3	(10)	22,188.77	655	23,731	1,109	5.00	21.4
LAKE ROAD UNIT 5	2018	40-S3	(10)	595,811.81	620,413	34,760	4,658	0.78	7.5
LAKE ROAD UNIT 7	2025	40-S3	(10)	9,587.22	6,884	3,884	248	2.59	14.8
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				627,367.80	627,950	62,155	6,015	0.96	10.3
343.00									
PRIME MOVERS									
LAKE ROAD UNIT 5	2018	55-R1	(10)	4,647,883.33	5,112,452	0	0	-	-
LAKE ROAD UNIT 6	2025	55-R1	(10)	3,913,306.70	4,072,154	232,487	14,889	0.38	15.5
LAKE ROAD UNIT 7	2025	55-R1	(10)	2,398,824.38	2,320,051	316,235	20,176	0.84	15.7
TOTAL PRIME MOVERS				10,957,817.41	11,504,657	548,722	35,145	0.32	15.6
344.00									
GENERATORS									
LAKE ROAD UNIT 5	2018	50-R2.5	(10)	2,566,026.43	2,810,830	11,798	1,254	0.05	9.4
LAKE ROAD UNIT 6	2025	50-R2.5	(10)	423,706.82	337,685	128,382	8,202	1.94	15.7
LAKE ROAD UNIT 7	2025	50-R2.5	(10)	117,499.82	99,207	30,043	1,937	1.65	15.5
TOTAL GENERATORS				3,107,233.07	3,247,722	170,233	11,393	0.37	14.9
345.00									
ACCESSORY ELECTRIC EQUIPMENT									
LAKE ROAD UNIT 5	2018	45-R4	(5)	478,285.20	417,837	84,561	9,888	2.02	8.8
LAKE ROAD UNIT 6	2025	45-R4	(5)	418,823.27	285,320	174,234	11,081	2.65	15.7
LAKE ROAD UNIT 7	2025	45-R4	(5)	250,497.08	156,263	104,759	6,825	2.86	15.7
LAKE ROAD COMMON	2030	45-R4	(5)	2,377.90	393	2,104	99	4.16	21.3
TOTAL ACCESSORY ELECTRIC EQUIPMENT				1,149,783.45	841,613	365,658	27,503	2.39	13.3
TOTAL OTHER PRODUCTION PLANT				17,319,028.71	17,510,340	1,408,248	103,504	0.80	13.6
TRANSMISSION PLANT									
352.00									
STRUCTURES AND IMPROVEMENTS									
353.00									
STATION EQUIPMENT									
355.00									
POLES AND FIXTURES									
356.00									
OVERHEAD CONDUCTORS AND DEVICES									
357.00									
UNDERGROUND CONDUIT									
358.00									
UNDERGROUND CONDUCTOR AND DEVICES									
TOTAL TRANSMISSION PLANT				33,538,758.06	21,286,055	18,228,759	588,923	1.70	32.0

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
DISTRIBUTION PLANT									
361.00				2,062,462.54	445,764	1,844,945	45,633	2.24	35.6
362.00		50-R3	(10)	38,604,535.33	16,391,006	26,073,988	648,301	1.68	40.2
364.00		50-R2.5	(10)	28,069,464.26	14,915,602	37,229,470	1,092,650	3.77	34.1
365.00		52-S2.5	(80)	23,863,209.06	9,983,590	19,835,424	451,565	1.89	43.9
366.00		55-R1	(25)	7,710,447.36	1,872,709	8,536,396	164,818	2.14	51.8
367.00		65-R3	(35)	17,775,560.36	4,674,317	13,990,019	316,952	1.78	44.1
368.00		55-R2	(5)	33,858,433.16	18,247,623	18,996,660	503,421	1.49	37.7
369.00		45-R2.5	(10)	4,634,606.95	3,091,212	6,177,990	187,656	4.05	32.9
369.01		37-R4	(100)	10,972,614.52	4,556,438	7,717,965	273,793	2.57	28.2
369.02		40-S4	(15)	7,488,083.89	4,857,347	3,205,156	81,900	1.09	39.1
370.00		50-S1.5	(5)	4,423,085.42	2,043,073	2,822,295	128,652	2.91	21.9
371.00		26-O1	(10)	5,169,587.56	2,242,701	3,185,365	106,799	2.07	29.8
373.00		35-R0.5	(5)						
TOTAL DISTRIBUTION PLANT				185,252,100.41	83,131,382	148,614,776	4,093,146	2.16	37.4
INDUSTRIAL STEAM									
STEAM PRODUCTION									
311.09	2030	65-R1.5	(30)	32,180.02	(7,744)	49,552	2,585	8.35	18.5
312.09	2030	45-R1.5	(25)	778,877.06	86,112	887,110	50,718	6.51	17.5
315.09	2030	60-S0.5	(10)	80,599.67	(7,780)	95,441	5,051	6.27	16.1
TOTAL STEAM PRODUCTION				891,337.64	70,588	1,033,103	58,454	6.56	17.7
GAS DISTRIBUTION PLANT									
375.09		30-S4	(10)	151,659.75	43,920	122,906	9,268	6.11	13.3
376.09		65-S0	(25)	1,660,914.28	931,214	1,144,829	23,310	1.40	49.1
379.09		24-S2.5	(10)	553,074.72	232,055	378,327	47,188	8.53	8.0
380.09		55-S2.5	(10)	100,842.16	92,005	18,321	569	0.58	32.2
381.09		27-S1	(2)	412,137.25	197,013	223,367	14,169	3.44	15.8
TOTAL GAS DISTRIBUTION PLANT				2,878,628.17	1,496,207	1,886,456	54,532	3.28	20.0
TOTAL INDUSTRIAL STEAM				3,769,965.81	1,566,795	2,919,559	152,986	4.06	19.1
GENERAL PLANT									
390.00		45-R1.5	(10)	6,720,211.06	1,785,690	5,606,541	213,063	3.17	26.3
OFFICE FURNITURE AND EQUIPMENT									
391.01				212,011.66	212,012	0	0	-	-
				569,219.08	378,280	182,038	28,015	5.00	6.5
		20-SQ	0	772,330.74	590,292	182,038	28,015		
391.02				1,075,319.64	1,075,320	0	0	-	-
				477,627.84	154,790	322,837	95,531	20.00	3.4
		5-SQ	0	1,552,947.48	1,230,110	322,837	95,531		
391.04				167,573.20	167,573	0	0	-	-
				212,937.06	35,900	177,037	30,419	14.29	5.8
		7-SQ	0	380,511.08	203,473	177,037	30,419		
391.06				56,744.63	56,745	0	0	-	-
				7,458.03	8,420	639	726	10.00	1.2
		10-SQ	0	64,202.66	65,165	639	726		
TOTAL OFFICE FURNITURE AND EQUIPMENT				2,769,791.96	2,087,040	682,751	154,601		4.4

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KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1979	6,845.98	6,846	6,846			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	70,611.85	70,612	70,612			
1984	66,012.17	66,012	66,012			
1985	5,793.07	5,793	5,793			
1986	167.81	168	168			
1987	5,917.36	5,917	5,917			
1988	18,691.13	18,691	18,692			
	212,011.66	212,011	212,012			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	84,839.94	82,719	81,577	3,263	0.50	3,263
1990	14,913.22	13,795	13,605	1,308	1.50	872
1991	68,053.80	59,547	58,725	9,329	2.50	3,732
1992	57,367.26	47,328	46,674	10,693	3.50	3,055
1993	30,581.20	23,700	23,373	7,208	4.50	1,602
1994	6,096.48	4,420	4,359	1,737	5.50	316
1995	17,674.18	11,930	11,765	5,909	6.50	909
1996	80,893.74	50,559	49,861	31,033	7.50	4,138
1997	95,444.77	54,881	54,123	41,322	8.50	4,861
1998	19,361.86	10,165	10,025	9,337	9.50	983
1999	25,788.15	12,249	12,080	13,708	10.50	1,306
2002	26,558.45	8,631	8,512	18,046	13.50	1,337
2004	2,446.50	550	542	1,905	15.50	123
2006	16,601.49	2,075	2,046	14,555	17.50	832
2007	13,698.04	1,027	1,013	12,685	18.50	686
	560,319.08	383,576	378,280	182,038		28,015
	772,330.74	595,587	590,292	182,038		28,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.5	3.63

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	8,363.73	8,364	8,364			
1997	7,835.24	7,835	7,835			
1998	121,457.20	121,457	121,457			
1999	26,409.24	26,409	26,409			
2000	37,200.22	37,200	37,200			
2001	111,384.47	111,384	111,384			
2002	725,647.43	725,647	725,649			
	1,075,319.64	1,075,318	1,075,320			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	151,963.25	106,374	106,367	45,596	1.50	30,397
2006	39,647.23	19,824	19,823	19,824	2.50	7,930
2008	286,017.36	28,602	28,600	257,417	4.50	57,204
	477,627.84	154,800	154,790	322,837		95,531
	1,552,947.48	1,230,118	1,230,110	322,837		95,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.4	6.15

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,811			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,578.25	2,943	2,944	1,634	2.50	654
2007	126,464.39	27,101	27,108	99,356	5.50	18,065
2008	81,895.24	5,847	5,848	76,047	6.50	11,700
	212,937.88	35,891	35,900	177,037		30,419
	380,511.08	203,464	203,473	177,037		30,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.8	7.99

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.06 OFFICE FURNITURE AND EQUIPMENT - OFF. MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	2,709.82	2,710	2,710			
1989	1,172.03	1,172	1,172			
1991	14,209.19	14,209	14,209			
1992	2,253.04	2,253	2,253			
1993	14,078.62	14,079	14,079			
1994	1,401.52	1,402	1,402			
1995	12,737.09	12,737	12,737			
1996	1,609.87	1,610	1,610			
1997	5,926.26	5,926	5,926			
1998	647.19	647	647			
	56,744.63	56,745	56,745			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	5,440.52	5,168	4,942	499	0.50	499
2000	1,817.51	1,545	1,478	340	1.50	227
	7,258.03	6,713	6,420	839		726
	64,002.66	63,458	63,165	839		726
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.2	1.13

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	3,672.98	3,673	3,673			
1982	28,897.82	28,898	28,898			
1983	14,837.24	14,837	14,837			
	47,408.04	47,408	47,408			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	15,278.58	14,973	14,822	457	0.50	457
1986	34,321.20	30,889	30,578	3,743	2.50	1,497
1987	1,333.23	1,147	1,135	198	3.50	57
1988	1,388.39	1,138	1,127	261	4.50	58
1990	5,211.55	3,857	3,818	1,394	6.50	214
1993	1,836.34	1,139	1,128	708	9.50	75
1995	2,050.69	1,107	1,096	955	11.50	83
1996	2,480.01	1,240	1,227	1,253	12.50	100
1998	1,681.08	706	699	982	14.50	68
2002	145,482.95	37,826	37,445	108,038	18.50	5,840
	211,064.02	94,022	93,075	117,989		8,449
	258,472.06	141,430	140,483	117,989		8,449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.0	3.27

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48	5,714	5,714			
1977	2,545.88	2,546	2,546			
1978	8,824.89	8,825	8,825			
1979	12,605.78	12,606	12,606			
1980	10,710.70	10,711	10,711			
1981	22,378.70	22,379	22,379			
1982	25,760.12	25,760	25,760			
1983	47,244.34	47,244	47,244			
1984	19,216.83	19,217	19,217			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
1987	70,046.56	70,047	70,047			
1988	115,072.22	115,072	115,071			
	487,611.57	487,613	487,612			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	24,579.24	23,965	23,896	683	0.50	683
1990	105,223.86	97,332	97,053	8,171	1.50	5,447
1991	52,795.82	46,196	46,064	6,732	2.50	2,693
1992	69,419.58	57,271	57,107	12,313	3.50	3,518
1993	75,005.40	58,129	57,962	17,043	4.50	3,787

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	273,153.01	198,036	197,468	75,685	5.50	13,761
1995	275,907.16	186,237	185,703	90,204	6.50	13,878
1996	75,966.82	47,479	47,343	28,624	7.50	3,817
1997	69,693.83	40,074	39,959	29,735	8.50	3,498
1998	84,843.94	44,543	44,416	40,428	9.50	4,256
1999	39,637.13	18,828	18,774	20,863	10.50	1,987
2000	38,532.65	16,376	16,329	22,204	11.50	1,931
2002	4,792.76	1,558	1,554	3,239	13.50	240
2003	19,143.57	5,264	5,249	13,895	14.50	958
2004	23,689.95	5,330	5,315	18,375	15.50	1,185
2005	88,214.52	15,438	15,393	72,822	16.50	4,413
2006	37,530.80	4,691	4,677	32,854	17.50	1,877
2007	21,074.39	1,581	1,577	19,497	18.50	1,054
2008	123,193.14	3,080	3,071	120,122	19.50	6,160
	1,502,397.57	871,408	868,910	633,489		75,143
	1,990,009.14	1,359,021	1,356,522	633,489		75,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	3.78

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1,640	1,640			
1975	8,010.62	8,011	8,011			
1977	2,834.35	2,834	2,834			
1978	14,729.88	14,730	14,730			
1979	39,709.60	39,710	39,710			
1980	534.71	535	535			
1981	4,762.28	4,762	4,762			
1982	30,657.79	30,658	30,658			
1983	23,322.62	23,323	23,323			
1984	12,433.03	12,433	12,433			
1985	18,156.72	18,157	18,157			
1986	8,074.34	8,074	8,074			
1987	8,236.10	8,236	8,236			
1988	17,443.00	17,443	17,442			
	202,088.52	202,090	202,089			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	42,616.77	41,551	41,155	1,462	0.50	1,462
1990	22,867.50	21,152	20,950	1,918	1.50	1,279
1991	84,344.34	73,801	73,097	11,247	2.50	4,499
1992	44,330.63	36,573	36,224	8,107	3.50	2,316
1993	6,698.80	5,192	5,142	1,557	4.50	346
1994	32,097.39	23,271	23,049	9,048	5.50	1,645
1995	34,423.12	23,236	23,015	11,408	6.50	1,755

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	7,966.08	4,979	4,932	3,034	7.50	405
1997	26,096.92	15,006	14,863	11,234	8.50	1,322
1998	31,598.24	16,589	16,431	15,167	9.50	1,597
1999	5,182.59	2,462	2,438	2,745	10.50	261
2001	29,376.35	11,016	10,911	18,465	12.50	1,477
2002	18,311.83	5,951	5,894	12,418	13.50	920
2003	38,178.49	10,499	10,399	27,779	14.50	1,916
2004	49,214.04	11,073	10,967	38,247	15.50	2,468
2008	26,549.00	664	658	25,891	19.50	1,328
	499,852.09	303,015	300,125	199,727		24,996
	701,940.61	505,105	502,214	199,727		24,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	3.56

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	5,959.88	5,960	5,960			
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	82,026.59	82,027	82,027			
1981	87,301.91	87,302	87,302			
1982	63,415.42	63,415	63,415			
1983	35,997.24	35,997	35,997			
1984	7,500.74	7,501	7,501			
1985	10,070.72	10,071	10,071			
1986	86,765.20	86,765	86,765			
1987	42,899.87	42,900	42,900			
1988	15,483.38	15,483	15,483			
1989	80,306.75	80,307	80,307			
1991	393,884.00	393,884	393,884			
1992	82,030.80	82,031	82,031			
1993	48,842.61	48,843	48,845			
	1,185,786.82	1,185,785	1,185,787			

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	69,907.79	67,580	66,563	3,345	0.50	3,345
1995	64,576.46	58,119	57,244	7,332	1.50	4,888
1996	9,674.28	8,062	7,941	1,733	2.50	693
1997	59,688.20	45,763	45,074	14,614	3.50	4,175
1998	108,281.31	75,797	74,656	33,625	4.50	7,472
1999	19,809.96	12,546	12,357	7,453	5.50	1,355
2000	27,771.35	15,738	15,501	12,270	6.50	1,888
2001	3,996.36	1,998	1,968	2,028	7.50	270
2002	194,180.09	84,138	82,872	111,308	8.50	13,095
2003	7,034.39	2,580	2,541	4,493	9.50	473
2004	484.00	145	143	341	10.50	32
2007	4,110.79	411	405	3,706	13.50	275
2008	164,197.72	5,468	5,385	158,813	14.50	10,953
	733,712.70	378,345	372,650	361,061		48,914
	1,919,499.52	1,564,130	1,558,437	361,061		48,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.4	2.55

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1971	885.95	886	886				
1978	1,053.89	1,054	1,054				
1981	1,351.08	1,351	1,351				
1983	3,842.94	3,843	3,843				
1985	3,601.74	3,602	3,602				
1987	4,945.54	4,946	4,946				
1988	3,786.31	3,786	3,785				
	19,467.45	19,468	19,467				
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	14,325.66	13,251	13,251	1,075	1.50	717	
1991	17,564.96	15,369	15,369	2,196	2.50	878	
1992	6,147.89	5,072	5,072	1,076	3.50	307	
1993	3,828.44	2,967	2,967	861	4.50	191	
1994	12,154.72	8,812	8,812	3,343	5.50	608	
1995	4,740.98	3,200	3,200	1,541	6.50	237	
1996	4,869.90	3,044	3,044	1,826	7.50	243	
1997	10,210.00	5,871	5,871	4,339	8.50	510	
1998	3,293.55	1,729	1,729	1,565	9.50	165	
1999	4,929.55	2,342	2,342	2,588	10.50	246	
2002	414,713.23	134,782	134,787	279,926	13.50	20,735	
2006	2,687.29	336	336	2,351	17.50	134	
	499,466.17	196,775	196,780	302,687		24,971	
	518,933.62	216,243	216,247	302,687		24,971	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						12.1	4.81

GREATER MISSOURI OPERATIONS - ECORP
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is

anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computers	5
391.04 Software	7
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2008 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	0	10,694,631.17	(1,179,932)	11,874,562	322,556	3.02	36.8
391.01	OFFICE FURNITURE AND EQUIPMENT OFFICE FURNITURE AND EQUIPMENT AMORTIZED	20-SQ	0	3,070,156.28	1,190,670	1,879,486	153,507	5.00	12.2
391.02	COMPUTERS FULLY ACCRUED AMORTIZED	5-SQ	0	2,355,432.38 11,752,851.11	2,355,432 5,775,421	0 5,977,230	0 2,350,075	- 20.00	- 2.5
	TOTAL COMPUTERS			14,108,083.49	8,130,853	5,977,230	2,350,075		
391.04	SOFTWARE FULLY ACCRUED AMORTIZED	7-SQ	0	10,656,517.91 12,082,037.39	10,856,518 6,291,725	0 5,800,314	0 1,728,007	- 14.29	- 3.4
	TOTAL SOFTWARE			22,748,555.30	16,948,243	5,800,314	1,728,007		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			39,926,797.08	26,269,766	13,657,030	4,231,589	10.60	3.2
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	20-SQ	0	43,490.69	33,105	10,385	2,174	5.00	4.8
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	1,092,578.03	262,535	830,043	72,839	6.67	11.4
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	53,500.56	19,060	34,421	2,675	5.00	12.9
	TOTAL GENERAL PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
	TOTAL DEPRECIABLE PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
391.01	OFFICE FURNITURE AND EQUIPMENT				(1,808,480.00)		180,848		
391.02	COMPUTERS				(6,159,485.00)		615,949		
391.04	SOFTWARE				(18,025,406.00)		1,602,541		
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT				(23,491.00)		2,349		
397.00	COMMUNICATION EQUIPMENT				(1,034,152.00)		103,415		
398.00	MISCELLANEOUS EQUIPMENT				(3,220.00)		322		
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				(26,054,234)		2,505,423		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
389.00	LAND			36,491.77					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			36,491.77					
	TOTAL ELECTRIC PLANT			51,847,489.33	350,320	26,406,441	7,137,256		

* 10-year amortization of unrecovered reserve related to implementation of amortization accounting.

** Annual depreciation rates for Item 2 will be as follows:

Account 311, 2.56%
Account 312, 2.77%
Account 314, 2.64%
Account 315, 2.80%
Account 316, 2.45%

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KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	24,046.00	22,243	22,243	1,803	1.50	1,202
1995	176,606.33	119,209	119,210	57,396	6.50	8,830
1996	19,458.70	12,162	12,162	7,297	7.50	973
1997	70,219.53	40,376	40,376	29,844	8.50	3,511
1998	87,858.22	46,126	46,126	41,732	9.50	4,393
1999	239,949.30	113,976	113,976	125,973	10.50	11,997
2000	11,962.17	5,084	5,084	6,878	11.50	598
2001	1,739,893.42	652,460	652,463	1,087,430	12.50	86,994
2002	497,744.38	161,767	161,768	335,976	13.50	24,887
2003	4,931.47	1,356	1,356	3,575	14.50	247
2004	2,247.16	506	506	1,741	15.50	112
2005	8,175.36	1,431	1,431	6,744	16.50	409
2006	76,533.45	9,567	9,567	66,966	17.50	3,827
2007	32,772.88	2,458	2,458	30,315	18.50	1,639
2008	77,759.92	1,944	1,944	75,816	19.50	3,888
	3,070,158.29	1,190,665	1,190,670	1,879,486		153,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	5.00

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	7,587.12	7,587	7,587			
1996	195,390.14	195,390	195,390			
1998	449,128.40	449,128	449,128			
2000	10,600.56	10,601	10,601			
2001	122,548.99	122,549	122,549			
2002	1,342,018.14	1,342,018	1,342,018			
2003	228,159.03	228,159	228,159			
	2,355,432.38	2,355,432	2,355,432			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	154,726.68	139,254	138,574	16,153	0.50	16,153
2005	4,105,632.25	2,873,943	2,859,913	1,245,719	1.50	830,479
2006	4,071,268.22	2,035,634	2,025,697	2,045,571	2.50	818,228
2007	2,064,099.05	619,230	616,207	1,447,892	3.50	413,683
2008	1,356,924.91	135,692	135,030	1,221,895	4.50	271,532
	11,752,651.11	5,803,753	5,775,421	5,977,230		2,350,075
	14,108,083.49	8,159,185	8,130,853	5,977,230		2,350,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	16.66

KCP&L - GREATER MISSOURI OPERATIONS
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ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	73,465.33	73,465	73,465			
1997	577,644.75	577,645	577,645			
1998	809,497.93	809,498	809,498			
1999	5,365,134.72	5,365,135	5,365,135			
2000	1,075,303.20	1,075,303	1,075,303			
2001	2,755,471.98	2,755,472	2,755,472			
	10,656,517.91	10,656,518	10,656,518			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	2,528,519.50	2,347,983	2,234,683	293,837	0.50	293,837
2003	818,114.79	642,793	611,775	206,340	1.50	137,560
2004	917,372.56	589,779	561,320	356,053	2.50	142,421
2005	2,402,530.73	1,201,265	1,143,299	1,259,232	3.50	359,781
2006	4,665,386.03	1,666,009	1,585,616	3,079,770	4.50	684,393
2007	760,113.78	162,892	155,032	605,082	5.50	110,015
	12,092,037.39	6,610,721	6,291,725	5,800,314		1,728,007
	22,748,555.30	17,267,239	16,948,243	5,800,314		1,728,007
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.4	7.60

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ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	10,584.21	9,790	9,791	793	1.50	529
1991	11,851.08	10,370	10,372	1,479	2.50	592
1996	16,659.35	10,412	10,414	6,245	7.50	833
1997	4,396.05	2,528	2,528	1,868	8.50	220
	43,490.69	33,100	33,105	10,385		2,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.8	5.00

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ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	18,802.79	11,908	11,908	6,895	5.50	1,254
2002	283,286.20	122,748	122,749	160,537	8.50	18,887
2003	69,995.86	25,667	25,667	44,329	9.50	4,666
2006	586,326.84	97,741	97,743	488,584	12.50	39,087
2008	134,166.34	4,468	4,468	129,698	14.50	8,945
	1,092,578.03	262,532	262,535	830,043		72,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.4	6.67

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	44,444.74	16,667	16,671	27,774	12.50	2,222
2002	6,380.72	2,074	2,075	4,306	13.50	319
2006	2,675.13	334	334	2,341	17.50	134
	53,500.59	19,075	19,080	34,421		2,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	5.00



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Vintage year accounting for general plant accounts

TEXT SIZE: S M L

Question: Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

For Public Utilities, Licensees, Natural Gas Companies

- Account 391, Office Furniture and Equipment;
- Account 392, Transportation Equipment;
- Account 393, Stores Equipment;
- Account 394, Tools, Shop and Garage Equipment;
- Account 395, Laboratory Equipment;
- Account 396, Power Operated Equipment;
- Account 397, Communication Equipment;
- Account 398, Miscellaneous Equipment; and
- Account 399, Other Tangible Property.

For Oil Pipeline Companies

- Account 179, Machine Tools and Machinery;

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Account 183, Communication Systems;
Account 184, Office Furniture and Equipment; and
Account 185, Vehicles and Other Work Equipment.

Answer: Yes, provided the following requirements are met:

1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark
Chief Accountant

Effective: January 1, 1997

Updated: June 28, 2010

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