

Exhibit No.: *
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2018-0146
Date Prepared: September 4, 2018



MISSOURI PUBLIC SERVICE COMMISSION
COMMISSION STAFF
AUDITING DEPARTMENT
STAFF ACCOUNTING SCHEDULES

KCP&L GREATER MISSOURI OPERATIONS
Test Year Ending June 30, 2017
Update Period December 31, 2017
True-up Period June 30, 2018
Staff True-up Direct - September 4, 2018
TRUE UP

CASE NO. ER-2018-0146

Jefferson City, MO

September 2018

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.93% Return	<u>C</u> 7.33% Return	<u>D</u> 7.40% Return
1	Net Orig Cost Rate Base	\$1,946,091,980	\$1,946,091,980	\$1,946,091,980
2	Rate of Return	6.93%	7.33%	7.40%
3	Net Operating Income Requirement	\$134,844,713	\$142,687,464	\$144,069,189
4	Net Income Available	\$160,169,593	\$160,169,593	\$160,169,593
5	Additional Net Income Required	-\$25,324,880	-\$17,482,129	-\$16,100,404
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,755,245	\$33,432,370	\$33,904,022
8	Current Income Tax Available	\$39,399,898	\$39,399,898	\$39,399,898
9	Additional Current Tax Required	-\$8,644,653	-\$5,967,528	-\$5,495,876
10	Revenue Requirement	-\$33,969,533	-\$23,449,657	-\$21,596,280
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$33,969,533	-\$23,449,657	-\$21,596,280

KCPL Greater Missouri Operations
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Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,684,320,452
2	Less Accumulated Depreciation Reserve		\$1,323,439,023
3	Net Plant In Service		<u>\$2,360,881,429</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,785,235
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$44,001,930
8	Prepayments		\$2,295,494
9	Emission Allowances- energy factor		\$314,443
10	Fuel Inventory-Coal		\$22,261,851
11	Fuel Inventory-Oil		\$7,318,999
12	Fuel Inventory - Other		\$435,146
13	FAS 87 Pension Tracker		\$36,115,993
14	OPEB Tracker		-\$8,366,962
15	Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$3,195,992
16	Iatan Unit 1 and Common Regulatory Asset Vintage 2		\$1,444,473
17	Iatan Unit 2 Regulatory Asset Vintage 1		\$5,469,803
18	Iatan Unit 2 Regulatory Asset Vintage 2		\$8,022,001
19	Demand-side Management Vintage 1		\$139,280
20	Demand-side Management Vintage 2		\$4,333,632
21	Demand-side Management Vintage 3		\$922,445
22	Demand-side Management Vintage 4		\$1,311,331
23	Demand-side Management Vintage 5		\$5,819
24	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$93,436,435</u>
25	SUBTRACT FROM NET PLANT		
26	Federal Tax Offset	0.0000%	\$0
27	State Tax Offset	6.0630%	\$450,774
28	City Tax Offset	0.0000%	\$0
29	Interest Expense Offset	17.2740%	\$8,942,067
30	Contributions in Aid of Construction		\$0
31	Customer Deposits		\$7,197,703
32	Customer Advances for Construction		\$5,659,921
33	Income Eligible Weatherization Liability		\$113,308
34	Deferred Taxes (excluding Crossroads)		\$480,804,942
35	Deferred Taxes (Crossroads)		\$5,057,169
36	TOTAL SUBTRACT FROM NET PLANT		<u>\$508,225,884</u>
37	Total Rate Base		<u><u>\$1,946,091,980</u></u>

KCPL Greater Missouri Operations
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	98.5189%	\$0	\$95,232
3	303.010	Misc Intangible - Substation (like 353) Demand	\$606,337	P-3	\$0	\$606,337	99.6600%	\$0	\$604,275
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section) Demand	\$0	P-4	\$0	\$0	99.6600%	\$0	\$0
5	303.020	Misc Intangible - Capitalized Software - 5 year General	\$16,387,894	P-5	\$0	\$16,387,894	98.5189%	\$0	\$16,145,173
6	303.020	Misc Intangible - Capitalized Software - 5 year Iatan Demand	\$0	P-6	\$0	\$0	99.6600%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	99.6600%	\$0	\$348,810
8	303.090	Misc - Transmission Ln MINT Line Demand	\$72,118	P-8	\$0	\$72,118	99.6600%	\$0	\$71,873
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$931,039	P-9	\$0	\$931,039	99.6600%	\$0	\$927,873
10	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	P-10	\$46,607,532	\$46,607,532	98.5189%	\$0	\$45,917,228
11		TOTAL INTANGIBLE PLANT	\$18,444,052		\$46,607,532	\$65,051,584		\$0	\$64,110,464
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		SIBLEY UNIT 1 - STEAM							
15	310.000	Land-Electric Sibley 1 MPS	\$265,963	P-15	\$0	\$265,963	99.6600%	\$0	\$265,059
16	311.000	Structures-Electric Sibley 1	\$3,800,101	P-16	\$0	\$3,800,101	99.6600%	\$0	\$3,787,181
17	312.000	Boiler Plant Equipment - Electric Sibley	\$28,697,418	P-17	\$0	\$28,697,418	99.6600%	\$0	\$28,599,847
18	312.020	Boiler AQC Equipment - Electric Sibley 1	\$2,422,671	P-18	\$0	\$2,422,671	99.6600%	\$0	\$2,414,434
19	314.000	Turbogenerator - Electric Sibley 1	\$3,448,571	P-19	\$0	\$3,448,571	99.6600%	\$0	\$3,436,846
20	315.000	Accessory Equipment - Electric Sibley 1	\$2,058,365	P-20	\$0	\$2,058,365	99.6600%	\$0	\$2,051,367
21	316.000	Misc Power Plant Equipment - Electric 1	\$150,041	P-21	\$0	\$150,041	99.6600%	\$0	\$149,531
22		TOTAL SIBLEY UNIT 1 - STEAM	\$40,843,130		\$0	\$40,843,130		\$0	\$40,704,265
23		SIBLEY UNIT 2 - STEAM							
24	310.000	Land - Electric Sibley 2 MPS	\$0	P-24	\$0	\$0	99.6600%	\$0	\$0
25	311.000	Structures - Electric Sibley 2	\$1,459,259	P-25	\$0	\$1,459,259	99.6600%	\$0	\$1,454,298
26	312.000	Boiler Plant Equipment - Electric Sibley	\$20,697,610	P-26	\$0	\$20,697,610	99.6600%	\$0	\$20,627,238
27	312.020	Boiler AQC Equipment - Electric Sibley 2	\$2,396,208	P-27	\$0	\$2,396,208	99.6600%	\$0	\$2,388,061
28	314.000	Turbogenerator - Electric Sibley 2	\$12,085,047	P-28	\$0	\$12,085,047	99.6600%	\$0	\$12,043,958
29	315.000	Accessory Equipment - Electric Sibley 2	\$1,914,618	P-29	\$0	\$1,914,618	99.6600%	\$0	\$1,908,110
30	316.000	Misc Power Plant Equipment - Electric S 2	\$104,265	P-30	\$0	\$104,265	99.6600%	\$0	\$103,910
31		TOTAL SIBLEY UNIT 2 - STEAM	\$38,657,007		\$0	\$38,657,007		\$0	\$38,525,573
32		SIBLEY UNIT 3 - STEAM							
33	310.000	Land - Electric Sibley 3 MPS	\$108,657	P-33	\$0	\$108,657	99.6600%	\$0	\$108,288
34	311.000	Structures - Electric Sibley 3	\$15,453,620	P-34	\$0	\$15,453,620	99.6600%	\$0	\$15,401,078
35	312.000	Boiler Plant Equipment - Electric Sibley	\$140,766,478	P-35	\$0	\$140,766,478	99.6600%	\$0	\$140,287,872
36	312.020	Boiler AQC Equipment - Electric Sibley 3	\$94,704,268	P-36	\$0	\$94,704,268	99.6600%	\$0	\$94,382,273
37	314.000	Turbogenerator - Electric Sibley 3	\$41,909,399	P-37	\$0	\$41,909,399	99.6600%	\$0	\$41,766,907
38	315.000	Accessory Equipment - Electric Sibley 3	\$9,843,381	P-38	\$0	\$9,843,381	99.6600%	\$0	\$9,809,914
39	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$686,094	P-39	\$0	\$686,094	99.6600%	\$0	\$683,761
40		TOTAL SIBLEY UNIT 3 - STEAM	\$303,471,897		\$0	\$303,471,897		\$0	\$302,440,093
41		SIBLEY FACILITY COMMON - STEAM							
42	310.000	Land - Electric - Sibley Common MPS	\$22,086	P-42	\$0	\$22,086	99.6600%	\$0	\$22,011
43	311.000	Structures - Electric - Sibley Common	\$41,070,288	P-43	\$0	\$41,070,288	99.6600%	\$0	\$40,930,649
44	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$42,398,792	P-44	\$0	\$42,398,792	99.6600%	\$0	\$42,254,636
45	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$2,713,539	P-45	\$0	\$2,713,539	99.6600%	\$0	\$2,704,313

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46	314.000	Turbogenerator - Electric - Sibley Common	\$817,161	P-46	\$0	\$817,161	99.6600%	\$0	\$814,383
47	315.000	Accessory Equipment - Electric - Sibley Common	\$5,420,243	P-47	\$0	\$5,420,243	99.6600%	\$0	\$5,401,814
48	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$2,695,067	P-48	\$0	\$2,695,067	99.6600%	\$0	\$2,685,904
49		TOTAL SIBLEY FACILITY COMMON - STEAM	\$95,137,176		\$0	\$95,137,176		\$0	\$94,813,710
50		JEFFREY UNIT 1 - STEAM							
51	310.000	Land - Electric Jeffrey 1 MPS	\$82,268	P-51	\$0	\$82,268	99.6600%	\$0	\$81,988
52	311.000	Structures - Electric Jeffrey 1	\$6,387,695	P-52	\$0	\$6,387,695	99.6600%	\$0	\$6,365,977
53	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$14,723,627	P-53	\$0	\$14,723,627	99.6600%	\$0	\$14,673,567
54	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$30,658,082	P-54	\$0	\$30,658,082	99.6600%	\$0	\$30,553,845
55	314.000	Turbogenerator - Electric - Jeffrey 1	\$6,070,091	P-55	\$0	\$6,070,091	99.6600%	\$0	\$6,049,453
56	315.000	Accessory Equipment - Electric - Jeffrey 1	\$2,288,679	P-56	\$0	\$2,288,679	99.6600%	\$0	\$2,280,897
57	316.000	Misc Power Plant - Electric - Jeffrey 1	\$417,684	P-57	\$0	\$417,684	99.6600%	\$0	\$416,264
58		TOTAL JEFFREY UNIT 1 - STEAM	\$60,628,126		\$0	\$60,628,126		\$0	\$60,421,991
59		JEFFREY UNIT 2 - STEAM							
60	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-60	\$0	\$71,283	99.6600%	\$0	\$71,041
61	311.000	Structures - Electric - Jeffrey 2	\$5,140,184	P-61	\$0	\$5,140,184	99.6600%	\$0	\$5,122,707
62	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$19,516,134	P-62	\$0	\$19,516,134	99.6600%	\$0	\$19,449,779
63	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$15,153,910	P-63	\$0	\$15,153,910	99.6600%	\$0	\$15,102,387
64	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,710,432	P-64	\$0	\$6,710,432	99.6600%	\$0	\$6,687,617
65	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,880,185	P-65	\$0	\$1,880,185	99.6600%	\$0	\$1,873,792
66	316.000	Misc Power Plant - Electric - Jeffrey 2	\$716,029	P-66	\$0	\$716,029	99.6600%	\$0	\$713,595
67		TOTAL JEFFREY UNIT 2 - STEAM	\$49,188,157		\$0	\$49,188,157		\$0	\$49,020,918
68		JEFFREY UNIT 3 - STEAM							
69	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-69	\$0	\$3,096	99.6600%	\$0	\$3,085
70	311.000	Structures - Electric - Jeffrey 3	\$5,799,162	P-70	\$0	\$5,799,162	99.6600%	\$0	\$5,779,445
71	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$23,624,800	P-71	\$0	\$23,624,800	99.6600%	\$0	\$23,544,476
72	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$15,470,763	P-72	\$0	\$15,470,763	99.6600%	\$0	\$15,418,162
73	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,514,568	P-73	\$0	\$7,514,568	99.6600%	\$0	\$7,489,018
74	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,401,515	P-74	\$0	\$2,401,515	99.6600%	\$0	\$2,393,350
75	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$406,456	P-75	\$0	\$406,456	99.6600%	\$0	\$405,074
76		TOTAL JEFFREY UNIT 3 - STEAM	\$55,220,360		\$0	\$55,220,360		\$0	\$55,032,610
77		JEFFREY FACILITY COMMON - STEAM							
78	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-78	\$0	\$211,141	99.6600%	\$0	\$210,423
79	311.000	Structures - Electric - Jeffrey Common	\$5,510,966	P-79	\$111,704	\$5,622,670	99.6600%	\$0	\$5,603,553
80	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$5,687,371	P-80	\$410,538	\$6,097,909	99.6600%	\$0	\$6,077,176
81	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,878,495	P-81	\$1,438,628	\$19,317,123	99.6600%	\$0	\$19,251,445
82	314.000	Turbogenerator - Electric - Jeffrey Common	\$1,909,562	P-82	\$0	\$1,909,562	99.6600%	\$0	\$1,903,069
83	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,213,809	P-83	\$1,750,630	\$2,964,439	99.6600%	\$0	\$2,954,360
84	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,592,816	P-84	\$32,089	\$1,624,905	99.6600%	\$0	\$1,619,380
85		TOTAL JEFFREY FACILITY COMMON - STEAM	\$34,004,160		\$3,743,589	\$37,747,749		\$0	\$37,619,406
86		IATAN UNIT 1 - STEAM							
87	310.000	Land - Electric - Iatan 1 SJLP	\$249,279	P-87	\$0	\$249,279	99.6600%	\$0	\$248,431
88	311.000	Structures - Electric - Iatan 1	\$4,722,654	P-88	\$0	\$4,722,654	99.6600%	\$0	\$4,706,597

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89	311.000	Structures - Ellectric Disallowance - Iatan 1	-\$15,150	P-89	\$0	-\$15,150	100.0000%	\$0	-\$15,150
90	312.000	Boiler Plant Equipment - Iatan 1	\$101,998,219	P-90	\$0	\$101,998,219	99.6600%	\$0	\$101,651,425
91	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	P-91	\$0	-\$262,720	100.0000%	\$0	-\$262,720
92	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$455,225	P-92	\$0	\$455,225	99.6600%	\$0	\$453,677
93	314.000	Turbogenerator - Electric - Iatan 1	\$15,614,924	P-93	\$0	\$15,614,924	99.6600%	\$0	\$15,561,833
94	315.000	Accessory Equipment - Electric - Iatan 1	\$12,789,966	P-94	\$0	\$12,789,966	99.6600%	\$0	\$12,746,480
95	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	P-95	\$0	-\$21,473	100.0000%	\$0	-\$21,473
96	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$1,835,726	P-96	\$0	\$1,835,726	99.6600%	\$0	\$1,829,485
97	316.000	Misc Power Equipment - Ellectric Disallowance - Iatan 1	-\$2,383	P-97	\$0	-\$2,383	100.0000%	\$0	-\$2,383
98		TOTAL IATAN UNIT 1 - STEAM	\$137,364,267		\$0	\$137,364,267		\$0	\$136,896,202
99		IATAN UNIT 2 - STEAM							
100	311.000	Structures - Electric - Iatan 2	\$29,516,775	P-100	\$0	\$29,516,775	99.6600%	\$0	\$29,416,418
101	311.000	Structures - Ellectric - Disallowance - Iatan 2	-\$435,092	P-101	\$0	-\$435,092	100.0000%	\$0	-\$435,092
102	312.000	Boiler Plant Equipment - Iatan 2	\$198,402,724	P-102	\$0	\$198,402,724	99.6600%	\$0	\$197,728,155
103	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-103	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
104	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	P-104	\$0	\$0	99.6600%	\$0	\$0
105	314.000	Turbogenerator - Electric - Iatan 2	\$71,364,934	P-105	\$0	\$71,364,934	99.6600%	\$0	\$71,122,293
106	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	P-106	\$0	-\$432,292	100.0000%	\$0	-\$432,292
107	315.000	Accessory Equipment - Electric - Iatan 2	\$17,791,172	P-107	\$0	\$17,791,172	99.6600%	\$0	\$17,730,682
108	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	P-108	\$0	-\$144,466	100.0000%	\$0	-\$144,466
109	316.000	Misc Power Plant - Electric - Iatan 2	\$1,217,789	P-109	\$0	\$1,217,789	99.6600%	\$0	\$1,213,649
110	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$16,154	P-110	\$0	-\$16,154	100.0000%	\$0	-\$16,154
111		TOTAL IATAN UNIT 2 - STEAM	\$314,138,232		\$0	\$314,138,232		\$0	\$313,056,035
112		IATAN FACILITY COMMON - STEAM							
113	310.000	Land - Electric - Iatan Common SJLP	\$11,381	P-113	\$0	\$11,381	99.6600%	\$0	\$11,342
114	311.000	Structures - Electric - Iatan Common	\$21,550,123	P-114	\$0	\$21,550,123	99.6600%	\$0	\$21,476,853
115	312.000	Boiler Plant Equipment - Iatan Common	\$53,023,598	P-115	\$0	\$53,023,598	99.6600%	\$0	\$52,843,318
116	312.020	Boiler AQC Equipment - Iatan Common	\$0	P-116	\$0	\$0	99.6600%	\$0	\$0
117	314.000	Turbogenerator - Electric - Iatan Common	\$1,750,085	P-117	\$0	\$1,750,085	99.6600%	\$0	\$1,744,135
118	315.000	Accessory Equipment - Iatan Common	\$7,583,772	P-118	\$0	\$7,583,772	99.6600%	\$0	\$7,557,987
119	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$939,156	P-119	\$0	\$939,156	99.6600%	\$0	\$935,963
120		TOTAL IATAN FACILITY COMMON - STEAM	\$84,858,115		\$0	\$84,858,115		\$0	\$84,569,598
121		LAKE ROAD UNIT 1 - STEAM							
122	310.000	Land - Electric - Lake Road 1 SJLP	\$0	P-122	\$0	\$0	75.7300%	\$0	\$0
123	311.000	Structures - Electric - Lake Road 1	\$850,069	P-123	\$0	\$850,069	75.7300%	\$0	\$643,757
124	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$740,602	P-124	\$0	\$740,602	65.5150%	\$0	\$485,205
125	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	P-125	\$0	\$0	65.5150%	\$0	\$0
126	314.000	Turbogenerator - Electric - Lake Road 1	\$3,508,698	P-126	\$0	\$3,508,698	99.2550%	\$0	\$3,482,558
127	315.000	Accessory Equipment - Electric - Lake Road 1	\$1,412,048	P-127	\$0	\$1,412,048	75.7300%	\$0	\$1,069,344
128	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	P-128	\$0	\$0	47.3810%	\$0	\$0
129		TOTAL LAKE ROAD UNIT 1 - STEAM	\$6,511,417		\$0	\$6,511,417		\$0	\$5,680,864
130		LAKE ROAD UNIT 2 - STEAM							
131	310.000	Land - Electric - Lake Road 2 SJLP	\$0	P-131	\$0	\$0	75.7300%	\$0	\$0
132	311.000	Structures - Electric - Lake Road 2	\$1,118,489	P-132	\$0	\$1,118,489	75.7300%	\$0	\$847,032
133	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$55,771	P-133	\$0	\$55,771	65.5150%	\$0	\$36,538

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
134	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	P-134	\$0	\$0	65.5150%	\$0	\$0
135	314.000	Turbogenerator - Electric - Lake Road 2	\$3,616,211	P-135	\$0	\$3,616,211	99.2550%	\$0	\$3,589,270
136	315.000	Accessory Equipment - Electric - Lake Road 2	\$410,375	P-136	\$0	\$410,375	75.7300%	\$0	\$310,777
137	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	P-137	\$0	\$0	47.3810%	\$0	\$0
138		TOTAL LAKE ROAD UNIT 2 - STEAM	\$5,200,846		\$0	\$5,200,846		\$0	\$4,783,617
139		LAKE ROAD UNIT 3 - STEAM							
140	310.000	Land - Electric - Lake Road 3 SJLP	\$0	P-140	\$0	\$0	75.7300%	\$0	\$0
141	311.000	Structures - Electric - Lake Road 3	\$361,336	P-141	\$0	\$361,336	75.7300%	\$0	\$273,640
142	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	P-142	\$0	\$0	65.5150%	\$0	\$0
143	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	P-143	\$0	\$0	65.5150%	\$0	\$0
144	314.000	Turbogenerator - Electric - Lake Road 3	\$1,330,316	P-144	\$0	\$1,330,316	99.2550%	\$0	\$1,320,405
145	315.000	Accessory Equipment - Electric - Lake Road 3	\$83,389	P-145	\$0	\$83,389	75.7300%	\$0	\$63,150
146	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	P-146	\$0	\$0	47.3810%	\$0	\$0
147		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,775,041		\$0	\$1,775,041		\$0	\$1,657,195
148		LAKE ROAD UNIT 4 - STEAM							
149	310.000	Land - Electric - Lake Road 4 SJLP	\$0	P-149	\$0	\$0	75.7300%	\$0	\$0
150	311.000	Structures - Electric - Lake Road 4	\$3,812,515	P-150	\$0	\$3,812,515	75.7300%	\$0	\$2,887,218
151	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$21,538,411	P-151	\$0	\$21,538,411	65.5150%	\$0	\$14,110,890
152	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$1,178,849	P-152	\$0	\$1,178,849	65.5150%	\$0	\$772,323
153	314.000	Turbogenerator - Electric - Lake Road 4	\$11,290,213	P-153	\$0	\$11,290,213	99.2550%	\$0	\$11,206,101
154	315.000	Accessory Equipment - Electric - Lake Road 4	\$3,942,747	P-154	\$0	\$3,942,747	75.7300%	\$0	\$2,985,842
155	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$21,443	P-155	\$0	\$21,443	47.3810%	\$0	\$10,160
156		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,784,178		\$0	\$41,784,178		\$0	\$31,972,534
157		LAKE ROAD BOILERS - STEAM							
158	310.000	Land - Electric - Lake Road Boilers SJLP	\$38,919	P-158	\$0	\$38,919	75.7300%	\$0	\$29,473
159	311.000	Structures - Electric - Lake Road Boilers	\$21,355,244	P-159	\$0	\$21,355,244	75.7300%	\$0	\$16,172,326
160	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$62,984,953	P-160	\$0	\$62,984,953	65.5150%	\$0	\$41,264,592
161	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$4,457,632	P-161	\$0	\$4,457,632	65.5150%	\$0	\$2,920,418
162	314.000	Turbogenerators - Electric - Lake Road Boilers	\$1,405,345	P-162	\$0	\$1,405,345	99.2550%	\$0	\$1,394,875
163	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$6,402,796	P-163	\$0	\$6,402,796	75.7300%	\$0	\$4,848,837
164	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$1,746,150	P-164	\$0	\$1,746,150	47.3810%	\$0	\$827,343
165		TOTAL LAKE ROAD BOILERS - STEAM	\$98,391,039		\$0	\$98,391,039		\$0	\$67,457,864
166		GMO DEPRECIATION ALLOWANCE							
167	312.990	Depreciation Allowance	\$0	P-167	\$0	\$0	100.0000%	\$0	\$0
168		TOTAL GMO DEPRECIATION ALLOWANCE	\$0		\$0	\$0		\$0	\$0
169		TOTAL STEAM PRODUCTION	\$1,367,173,148		\$3,743,589	\$1,370,916,737		\$0	\$1,324,652,475
170		NUCLEAR PRODUCTION							
171		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
172		HYDRAULIC PRODUCTION							
173		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
174		OTHER PRODUCTION							

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
175		COSSROADS UNIT 1 - NATURAL GAS							
176	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-176	\$0	\$0	99.6600%	\$0	\$0
177	340.000	Land - Electric - Crossroads 1 MPS	\$0	P-177	\$0	\$0	99.6600%	\$0	\$0
178	341.000	Structures - Electric - Crossroads 1	\$0	P-178	\$0	\$0	99.6600%	\$0	\$0
179	342.000	Fuel Holders - Crossroads 1	\$0	P-179	\$0	\$0	99.6600%	\$0	\$0
180	343.000	Prine Movers - Crossroads 1	\$0	P-180	\$0	\$0	99.6600%	\$0	\$0
181	344.000	Generators - Crossroads 1	\$0	P-181	\$0	\$0	99.6600%	\$0	\$0
182	345.000	Accessory - Crossroads 1	\$0	P-182	\$0	\$0	99.6600%	\$0	\$0
183	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-183	\$0	\$0	99.6600%	\$0	\$0
184		TOTAL COSSROADS UNIT 1 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
185		CROSSROADS UNIT 2 - NATURAL GAS							
186	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-186	\$0	\$0	99.6600%	\$0	\$0
187	340.000	Land - Electric - Crossroads 2 MPS	\$0	P-187	\$0	\$0	99.6600%	\$0	\$0
188	341.000	Structures - Electric - Crossroads 2	\$0	P-188	\$0	\$0	99.6600%	\$0	\$0
189	342.000	Fuel Holders - Crossroads 2	\$0	P-189	\$0	\$0	99.6600%	\$0	\$0
190	343.000	Prime Movers - Crossroads 2	\$0	P-190	\$0	\$0	99.6600%	\$0	\$0
191	344.000	Generators - Crossroads 2	\$0	P-191	\$0	\$0	99.6600%	\$0	\$0
192	345.000	Accessory - Crossroads 2	\$0	P-192	\$0	\$0	99.6600%	\$0	\$0
193	346.000	Misc Power Plant Equip - Crossroads 2	\$0	P-193	\$0	\$0	99.6600%	\$0	\$0
194		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
195		CROSSROADS UNIT 3 - NATURAL GAS							
196	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-196	\$0	\$0	99.6600%	\$0	\$0
197	340.000	Land - Electric - Crossroads 3	\$0	P-197	\$0	\$0	99.6600%	\$0	\$0
198	341.000	Structures - Electric - Crossroads 3	\$0	P-198	\$0	\$0	99.6600%	\$0	\$0
199	342.000	Fuel Holders - Crossroads 3	\$0	P-199	\$0	\$0	99.6600%	\$0	\$0
200	343.000	Prime Movers - Crossroads 3	\$0	P-200	\$0	\$0	99.6600%	\$0	\$0
201	344.000	Generators - Crossroads 3	\$0	P-201	\$0	\$0	99.6600%	\$0	\$0
202	345.000	Accessory - Crossroads 3	\$0	P-202	\$0	\$0	99.6600%	\$0	\$0
203	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-203	\$0	\$0	99.6600%	\$0	\$0
204		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
205		CROSSROADS UNIT 4 - NATURAL GAS							
206	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-206	\$0	\$0	99.6600%	\$0	\$0
207	340.000	Land - Electric - Crossroads 4 MPS	\$0	P-207	\$0	\$0	99.6600%	\$0	\$0
208	341.000	Structures - Electric - Crossroads 4	\$0	P-208	\$0	\$0	99.6600%	\$0	\$0
209	342.000	Fuel Holders - Crossroad 4	\$0	P-209	\$0	\$0	99.6600%	\$0	\$0
210	343.000	Prime Movers - Crossroads 4	\$0	P-210	\$0	\$0	99.6600%	\$0	\$0
211	344.000	Generators - Crossroads 4	\$0	P-211	\$0	\$0	99.6600%	\$0	\$0
212	345.000	Accessory - Crossroads 4	\$0	P-212	\$0	\$0	99.6600%	\$0	\$0
213	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-213	\$0	\$0	99.6600%	\$0	\$0
214		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
215		CROSSROADS COMMON - NATURAL GAS							
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	P-216	\$0	\$0	99.6600%	\$0	\$0
217	340.000	Land - Electric - Crossroads Common	\$0	P-217	\$0	\$0	99.6600%	\$0	\$0
218	341.000	Structures - Electric - Crossroads Common	\$0	P-218	\$0	\$0	99.6600%	\$0	\$0
219	342.000	Fuel Holders - Crossroads Common	\$0	P-219	\$0	\$0	99.6600%	\$0	\$0
220	343.000	Prime Movers - Crossroads Common	\$0	P-220	\$0	\$0	99.6600%	\$0	\$0
221	344.000	Generators - Crossroads Common	\$0	P-221	\$0	\$0	99.6600%	\$0	\$0
222	345.000	Accessory - Crossroads Common	\$0	P-222	\$0	\$0	99.6600%	\$0	\$0
223	345.000	Misc Power Plant Equip - Crossroads Common	\$0	P-223	\$0	\$0	99.6600%	\$0	\$0
224		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
225		TOTAL CROSSROADS - NATURAL GAS							
226	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$13,476,338	P-226	-\$3,891,687	\$9,584,651	99.6600%	\$0	\$9,552,063
227	340.000	Land - Electric - Total Crossroads	\$427,390	P-227	-\$240,351	\$187,039	99.6600%	\$0	\$186,403
228	341.000	Structures - Electric - Total Crossroads	\$2,941,646	P-228	-\$1,279,957	\$1,661,689	99.6600%	\$0	\$1,656,039
229	342.000	Fuel Holders - Total Crossroads	\$4,764,501	P-229	-\$2,418,184	\$2,346,317	99.6600%	\$0	\$2,338,340
230	343.000	Prime Movers - Total Crossroads	\$80,617,571	P-230	-\$44,761,402	\$35,856,169	99.6600%	\$0	\$35,734,258
231	344.000	Generators - Total Crossroads	\$16,441,651	P-231	-\$8,937,477	\$7,504,174	99.6600%	\$0	\$7,478,660
232	345.000	Accessory - Total Crossroads	\$15,427,456	P-232	-\$8,752,236	\$6,675,220	99.6600%	\$0	\$6,652,524
233	346.000	Misc Power Plant Equip - Total Crossroads	\$151,949	P-233	-\$73,591	\$78,358	99.6600%	\$0	\$78,092
234		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$134,248,502		-\$70,354,885	\$63,893,617		\$0	\$63,676,379
235		GREENWOOD UNIT 1 - NATURAL GAS							
236	340.000	Land - Electric - Greenwood 1 MPS	\$0	P-236	\$0	\$0	99.6600%	\$0	\$0
237	341.000	Structures - Electric - Greenwood 1	\$838,985	P-237	\$0	\$838,985	99.6600%	\$0	\$836,132
238	342.000	Fuel Holders - Greenwood 1	\$1,173,497	P-238	\$0	\$1,173,497	99.6600%	\$0	\$1,169,507
239	343.000	Prime Movers - Greenwood 1	\$9,091,418	P-239	\$0	\$9,091,418	99.6600%	\$0	\$9,060,507
240	344.000	Generators - Greenwood 1	\$2,748,806	P-240	\$0	\$2,748,806	99.6600%	\$0	\$2,739,460
241	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-241	\$0	\$2,020,094	99.6600%	\$0	\$2,013,226
242	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-242	\$0	\$0	99.6600%	\$0	\$0
243		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$15,872,800		\$0	\$15,872,800		\$0	\$15,818,832
244		GREENWOOD UNIT 2 - NATURAL GAS							
245	340.000	Land - Electric - Greenwood 2	\$0	P-245	\$0	\$0	99.6600%	\$0	\$0
246	341.000	Structures - Electric - Greenwood 2	\$197,444	P-246	\$0	\$197,444	99.6600%	\$0	\$196,773
247	342.000	Fuel Holders - Greenwood 2	\$304,126	P-247	\$0	\$304,126	99.6600%	\$0	\$303,092
248	343.000	Prime Movers - Greenwood	\$8,835,348	P-248	\$0	\$8,835,348	99.6600%	\$0	\$8,805,308
249	344.000	Generators - Greenwood 2	\$2,095,886	P-249	\$0	\$2,095,886	99.6600%	\$0	\$2,088,760
250	345.000	Accessory Equipment - Greenwood 2	\$734,196	P-250	\$0	\$734,196	99.6600%	\$0	\$731,700
251	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-251	\$0	\$0	99.6600%	\$0	\$0
252		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$12,167,000		\$0	\$12,167,000		\$0	\$12,125,633
253		GREENWOOD UNIT 3 - NATURAL GAS							
254	340.000	Land - Electric - Greenwood 3	\$0	P-254	\$0	\$0	99.6600%	\$0	\$0
255	341.000	Structures - Electric - Greenwood 3	\$907,073	P-255	\$0	\$907,073	99.6600%	\$0	\$903,989
256	342.000	Fuel Holders - Greenwood 3	\$1,312,281	P-256	\$0	\$1,312,281	99.6600%	\$0	\$1,307,819
257	343.000	Prime Movers - Greenwood 3	\$7,679,744	P-257	\$0	\$7,679,744	99.6600%	\$0	\$7,653,633
258	344.000	Generators - Greenwood 3	\$1,815,224	P-258	\$0	\$1,815,224	99.6600%	\$0	\$1,809,052
259	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-259	\$0	\$1,645,544	99.6600%	\$0	\$1,639,949
260	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-260	\$0	\$0	99.6600%	\$0	\$0
261		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,359,866		\$0	\$13,359,866		\$0	\$13,314,442
262		GREENWOOD UNIT 4 - NATURAL GAS							
263	340.000	Land - Electric - Greenwood 4	\$0	P-263	\$0	\$0	99.6600%	\$0	\$0
264	341.000	Structures - Electric - Greenwood 4	\$119,335	P-264	\$0	\$119,335	99.6600%	\$0	\$118,929
265	342.000	Fuel Holders - Greenwood 4	\$360,339	P-265	\$0	\$360,339	99.6600%	\$0	\$359,114
266	343.000	Prime Movers - Greenwood 4	\$9,172,621	P-266	\$0	\$9,172,621	99.6600%	\$0	\$9,141,434
267	344.000	Generators - Greenwood 4	\$1,651,920	P-267	\$0	\$1,651,920	99.6600%	\$0	\$1,646,303
268	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-268	\$0	\$417,178	99.6600%	\$0	\$415,760
269	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-269	\$0	\$0	99.6600%	\$0	\$0
270		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,721,393		\$0	\$11,721,393		\$0	\$11,681,540
271		GREENWOOD COMMON							
272	340.000	Land - Electric - Greenwood Common	\$233,662	P-272	\$0	\$233,662	99.6600%	\$0	\$232,868
273	341.000	Structures - Electric - Greenwood Common	\$3,413,243	P-273	\$0	\$3,413,243	99.6600%	\$0	\$3,401,638
274	342.000	Fuel Holders - Greenwood Common	\$537,372	P-274	\$0	\$537,372	99.6600%	\$0	\$535,545
275	343.000	Prime Movers - Greenwood Common	\$677,191	P-275	\$0	\$677,191	99.6600%	\$0	\$674,889
276	344.000	Generators - Greenwood Common	\$39,415	P-276	\$0	\$39,415	99.6600%	\$0	\$39,281
277	345.000	Accessory Equipment - Greenwood Common	\$2,062,489	P-277	\$0	\$2,062,489	99.6600%	\$0	\$2,055,477

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278	346.000	Misc Power Plant Equip - Greenwood Common	\$79,132	P-278	\$0	\$79,132	99.6600%	\$0	\$78,863
279		TOTAL GREENWOOD COMMON	\$7,042,504		\$0	\$7,042,504		\$0	\$7,018,561
280		NEVADA - OIL							
281	340.000	Land - Electric Nevada MPS	\$59,905	P-281	\$0	\$59,905	99.6600%	\$0	\$59,701
282	341.000	Structures - Electric - Nevada	\$417,680	P-282	\$0	\$417,680	99.6600%	\$0	\$416,260
283	342.000	Fuel Holders - Nevada	\$777,964	P-283	\$0	\$777,964	99.6600%	\$0	\$775,319
284	343.000	Prime Movers - Nevada	\$935,801	P-284	\$0	\$935,801	99.6600%	\$0	\$932,619
285	344.000	Generators - Nevada	\$611,711	P-285	\$0	\$611,711	99.6600%	\$0	\$609,631
286	345.000	Accessory Equipment - Nevada	\$549,179	P-286	\$0	\$549,179	99.6600%	\$0	\$547,312
287	346.000	Misc Power Plant Equipment - Nevada	\$10,842	P-287	\$0	\$10,842	99.6600%	\$0	\$10,805
288		TOTAL NEVADA - OIL	\$3,363,082		\$0	\$3,363,082		\$0	\$3,351,647
289		SOUTH HARPER UNIT 1 - NATURAL GAS							
290	340.000	Land - Electric - South Harper 1	\$0	P-290	\$0	\$0	99.6600%	\$0	\$0
291	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-291	\$0	\$1,313,183	99.6600%	\$0	\$1,308,718
292	342.000	Fuel Holders - South Harper 1	\$400,000	P-292	\$0	\$400,000	99.6600%	\$0	\$398,640
293	343.000	Prime Movers - South Harper 1	\$22,598,798	P-293	\$0	\$22,598,798	99.6600%	\$0	\$22,521,962
294	344.000	Generators - South Harper 1	\$5,750,000	P-294	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
295	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-295	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
296	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-296	\$0	\$0	99.6600%	\$0	\$0
297		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,481,150		\$0	\$34,481,150		\$0	\$34,363,914
298		SOUTH HARPER UNIT 2 - NATURAL GAS							
299	340.000	Land - Electric - South Harper 2	\$0	P-299	\$0	\$0	99.6600%	\$0	\$0
300	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-300	\$0	\$1,312,301	99.6600%	\$0	\$1,307,839
301	342.000	Fuel Holders - South Harper 2	\$400,000	P-301	\$0	\$400,000	99.6600%	\$0	\$398,640
302	343.000	Prime Movers - South Harper 2	\$23,162,459	P-302	\$0	\$23,162,459	99.6600%	\$0	\$23,083,707
303	344.000	Generators - South Harper 2	\$5,750,000	P-303	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
304	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-304	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
305	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-305	\$0	\$0	99.6600%	\$0	\$0
306		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,043,929		\$0	\$35,043,929		\$0	\$34,924,780
307		SOUTH HARPER UNIT 3 - NATURAL GAS							
308	340.000	Land - Electric - South Harper 3	\$0	P-308	\$0	\$0	99.6600%	\$0	\$0
309	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-309	\$0	\$1,313,674	99.6600%	\$0	\$1,309,208
310	342.000	Fuel Holders - South Harper 3	\$400,000	P-310	\$0	\$400,000	99.6600%	\$0	\$398,640
311	343.000	Prime Movers - South Harper 3	\$22,663,342	P-311	\$0	\$22,663,342	99.6600%	\$0	\$22,586,287
312	344.000	Generators - South Harper 3	\$5,750,000	P-312	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
313	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-313	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
314	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-314	\$0	\$0	99.6600%	\$0	\$0
315		TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS	\$34,546,185		\$0	\$34,546,185		\$0	\$34,428,729
316		SOUTH HARPER - COMMON							
317	340.000	Land - Electric - South Harper Common	\$1,034,874	P-317	\$0	\$1,034,874	99.6600%	\$0	\$1,031,355
318	341.000	Structures - Electric - South Harper Common	\$8,182,974	P-318	\$0	\$8,182,974	99.6600%	\$0	\$8,155,152
319	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-319	\$0	\$2,804,627	99.6600%	\$0	\$2,795,091
320	343.000	Prime Movers - South Harper Common	\$1,810,414	P-320	\$0	\$1,810,414	99.6600%	\$0	\$1,804,259
321	344.000	Generators - South Harper Common	\$293,980	P-321	\$0	\$293,980	99.6600%	\$0	\$292,980
322	345.000	Accessory Equipment - South Harper Common	\$4,013,723	P-322	\$0	\$4,013,723	99.6600%	\$0	\$4,000,076
323	346.000	Misc Power Plant Equip - South Harper Common	\$297,549	P-323	\$0	\$297,549	99.6600%	\$0	\$296,537
324		TOTAL SOUTH HARPER - COMMON	\$18,438,141		\$0	\$18,438,141		\$0	\$18,375,450
325		LAKE ROAD TURBINE 5 - NATURAL GAS & OIL							
326	340.000	Land - Electric Lake Road 5 SJLP	\$0	P-326	\$0	\$0	99.6600%	\$0	\$0
327	341.000	Structures - Electric Lake Road 5	\$1,344,993	P-327	\$0	\$1,344,993	99.6600%	\$0	\$1,340,420
328	342.000	Fuel Holders - Lake Road 5	\$616,605	P-328	\$0	\$616,605	99.6600%	\$0	\$614,509

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329	343.000	Prime Movers - Lake Road 5	\$11,042,299	P-329	\$0	\$11,042,299	99.6600%	\$0	\$11,004,755
330	344.000	Generators - Lake Road 5	\$2,133,864	P-330	\$0	\$2,133,864	99.6600%	\$0	\$2,126,609
331	345.000	Accessory Equipment - Lake Road 5	\$976,399	P-331	\$0	\$976,399	99.6600%	\$0	\$973,079
332	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	P-332	\$0	\$0	99.6600%	\$0	\$0
333		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS & OIL	\$16,114,160		\$0	\$16,114,160		\$0	\$16,059,372
334		LAKE ROAD TURBINE 6 - OIL							
335	340.000	Land - Electric Lake Road 6 SJLP	\$0	P-335	\$0	\$0	99.6600%	\$0	\$0
336	341.000	Structures - Electric Lake Road 6	\$218,663	P-336	\$0	\$218,663	99.6600%	\$0	\$217,920
337	342.000	Fuel Holders - Lake Road 6	\$0	P-337	\$0	\$0	99.6600%	\$0	\$0
338	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-338	\$0	\$3,713,380	99.6600%	\$0	\$3,700,755
339	344.000	Generators - Lake Road 6	\$355,767	P-339	\$0	\$355,767	99.6600%	\$0	\$354,557
340	345.000	Accessory Equipment - Lake Road 6	\$956,473	P-340	\$0	\$956,473	99.6600%	\$0	\$953,221
341	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	P-341	\$0	\$0	99.6600%	\$0	\$0
342		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,244,283		\$0	\$5,244,283		\$0	\$5,226,453
343		LAKE ROAD TURBINE 7 - OIL							
344	340.000	Land - Electric Lake Road 7 SJLP	\$0	P-344	\$0	\$0	99.6600%	\$0	\$0
345	341.000	Structures - Electric Lake Road 7	\$28,418	P-345	\$0	\$28,418	99.6600%	\$0	\$28,321
346	342.000	Fuel Holders - Lake Road 7	\$9,587	P-346	\$0	\$9,587	99.6600%	\$0	\$9,554
347	343.000	Prime Movers - Lake Road 7	\$2,019,537	P-347	\$0	\$2,019,537	99.6600%	\$0	\$2,012,671
348	344.000	Generators - Lake Road 7	\$117,190	P-348	\$0	\$117,190	99.6600%	\$0	\$116,792
349	345.000	Accessory Equipment - Lake Road 7	\$747,564	P-349	\$0	\$747,564	99.6600%	\$0	\$745,022
350	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	P-350	\$0	\$0	99.6600%	\$0	\$0
351		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,922,296		\$0	\$2,922,296		\$0	\$2,912,360
352		LANDFILL TURBINE - METHANE GAS							
353	340.000	Land - Electric Landfill Turbine SJLP	\$0	P-353	\$0	\$0	99.6600%	\$0	\$0
354	341.000	Structures - Electric Landfill Turbine	\$256,910	P-354	\$0	\$256,910	99.6600%	\$0	\$256,037
355	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-355	\$0	\$2,309,870	99.6600%	\$0	\$2,302,016
356	343.000	Prime Movers - Landfill Turbine	\$11,018	P-356	\$0	\$11,018	99.6600%	\$0	\$10,981
357	344.000	Generators - Landfill Turbine	\$2,923,022	P-357	\$0	\$2,923,022	99.6600%	\$0	\$2,913,084
358	345.000	Accessory Equipment - Landfill Turbine	\$41,622	P-358	\$0	\$41,622	99.6600%	\$0	\$41,480
359	346.000	Misc Power Plant Equipment - Landfill Turbine	\$4,059	P-359	\$0	\$4,059	99.6600%	\$0	\$4,045
360		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,546,501		\$0	\$5,546,501		\$0	\$5,527,643
361		RALPH GREEN UNIT 3 - NATURAL GAS							
362	340.000	Land - Electric Ralph Green 3 SJLP	\$11,376	P-362	\$0	\$11,376	99.6600%	\$0	\$11,337
363	341.000	Structures - Electric Ralph Green 3	\$1,859,964	P-363	\$0	\$1,859,964	99.6600%	\$0	\$1,853,640
364	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-364	\$0	\$453,765	99.6600%	\$0	\$452,222
365	343.000	Prime Movers - Ralph Green 3	\$5,487,483	P-365	\$0	\$5,487,483	99.6600%	\$0	\$5,468,826
366	344.000	Generators - Ralph Green 3	\$6,396,677	P-366	\$0	\$6,396,677	99.6600%	\$0	\$6,374,928
367	345.000	Accessory Equipment - Ralph Green 3	\$1,574,781	P-367	\$0	\$1,574,781	99.6600%	\$0	\$1,569,427
368	346.000	Misc Power Plant Equipment - Ralph Green 3	\$31,050	P-368	\$0	\$31,050	99.6600%	\$0	\$30,944
369		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$15,815,096		\$0	\$15,815,096		\$0	\$15,761,324
370		OTHER PRODUCTION - SOLAR							
371	344.010	Other Production Generators - Solar	\$8,429,121	P-371	-\$5,269,044	\$3,160,077	99.6600%	\$0	\$3,149,333
372		TOTAL OTHER PRODUCTION - SOLAR	\$8,429,121		-\$5,269,044	\$3,160,077		\$0	\$3,149,333
373		TOTAL OTHER PRODUCTION	\$374,356,009		-\$75,623,929	\$298,732,080		\$0	\$297,716,392
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-375	\$0	\$0	99.6600%	\$0	\$0
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
377		TOTAL PRODUCTION PLANT	\$1,741,529,157		-\$71,880,340	\$1,669,648,817		\$0	\$1,622,368,867

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378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$2,884,090	P-379	\$0	\$2,884,090	99.6600%	\$0	\$2,874,284
380	350.001	Land Rights - Transmission	\$1,972,660	P-380	\$0	\$1,972,660	99.6600%	\$0	\$1,965,953
381	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-381	\$0	\$12,977,912	99.6600%	\$0	\$12,933,787
382	352.000	Structures & Improvements - Transmission	\$9,232,550	P-382	\$0	\$9,232,550	99.6600%	\$0	\$9,201,159
383	353.000	Station Equipment - Transmission	\$188,826,033	P-383	-\$1,750,630	\$187,075,403	99.6600%	\$0	\$186,439,347
384	353.030	Station Equipment Communication - Transmission	\$125,547	P-384	\$0	\$125,547	99.6600%	\$0	\$125,120
385	354.000	Towers and Fixtures - Transmission	\$323,639	P-385	\$0	\$323,639	99.6600%	\$0	\$322,539
386	355.000	Poles and Fixtures - Transmission	\$133,968,619	P-386	\$0	\$133,968,619	99.6600%	\$0	\$133,513,126
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-387	-\$1,402,180	-\$1,402,180	100.0000%	\$0	-\$1,402,180
388	356.000	Overhead Conductors & Devices - Transmission	\$77,407,085	P-388	\$0	\$77,407,085	99.6600%	\$0	\$77,143,901
389	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-389	-\$3,221,404	-\$3,221,404	100.0000%	\$0	-\$3,221,404
390	357.000	Underground Conduit - Transmission	\$16,148	P-390	\$0	\$16,148	99.6600%	\$0	\$16,093
391	358.000	Underground Conductors & Devices - Transmission	\$86,562	P-391	\$0	\$86,562	99.6600%	\$0	\$86,268
392		TOTAL TRANSMISSION PLANT	\$427,820,845		-\$6,374,214	\$421,446,631		\$0	\$419,997,993
393		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
394		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-394	\$0	\$0	99.6600%	\$0	\$0
395		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
396		DISTRIBUTION PLANT							
397	360.000	Land - Electric Distribution	\$6,739,471	P-397	\$0	\$6,739,471	99.7602%	\$0	\$6,723,310
398	360.010	Land Rights - Electric Distribution	\$382,240	P-398	\$0	\$382,240	99.7602%	\$0	\$381,323
399	360.020	Land Leased - Distribution	\$22,228	P-399	\$0	\$22,228	99.7602%	\$0	\$22,175
400	361.000	Structures & Improvements - Distribution	\$12,616,136	P-400	\$0	\$12,616,136	99.7602%	\$0	\$12,585,883
401	362.000	Station Equipment - Distribution	\$207,947,250	P-401	\$0	\$207,947,250	99.7602%	\$0	\$207,448,592
402	364.000	Poles, Towers & Fixtures - Distribution	\$274,477,617	P-402	\$0	\$274,477,617	99.7602%	\$0	\$273,819,420
403	365.000	Overhead Conductors & Devices - Distribution	\$178,002,791	P-403	\$0	\$178,002,791	99.7602%	\$0	\$177,575,940
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-404	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
405	366.000	Underground Circuit - Distribution	\$87,190,941	P-405	\$0	\$87,190,941	99.7602%	\$0	\$86,981,857
406	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-406	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
407	367.000	Underground Conductors & Devices - Distribution	\$190,171,609	P-407	\$0	\$190,171,609	99.7602%	\$0	\$189,715,577
408	368.000	Line Transformers - Distribution	\$247,870,465	P-408	\$0	\$247,870,465	99.7602%	\$0	\$247,276,072
409	369.010	Services - Overhead - Distribution	\$23,699,630	P-409	\$0	\$23,699,630	99.7602%	\$0	\$23,642,798
410	369.020	Services - Underground - Distribution	\$80,296,030	P-410	\$0	\$80,296,030	99.7602%	\$0	\$80,103,480
411	370.000	Meters - Distribution	\$28,419,903	P-411	\$0	\$28,419,903	99.7602%	\$0	\$28,351,752
412	370.010	Meters - PURPA Distribution	\$2,038,114	P-412	\$0	\$2,038,114	99.7602%	\$0	\$2,033,227
413	370.020	Meters - AMI Distribution	\$21,830,220	P-413	\$0	\$21,830,220	99.7602%	\$0	\$21,777,871
414	371.000	Customer Premise Meter Installations - Distribution	\$26,071,448	P-414	\$0	\$26,071,448	99.7602%	\$0	\$26,008,929
415	373.000	Street Lighting and Traffic Signal - Distribution	\$46,860,896	P-415	\$0	\$46,860,896	99.7602%	\$0	\$46,748,524
416		TOTAL DISTRIBUTION PLANT	\$1,434,636,989		-\$3,376,416	\$1,431,260,573		\$0	\$1,427,820,314
417		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
418		Distribution - Salvage and Removal Retirements not yet classified	\$0	P-418	\$0	\$0	99.7602%	\$0	\$0
419		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
420		INCENTIVE COMPENSATION CAPITALIZATION							

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421		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
422		GENERAL PLANT							
423	389.000	Land Rights - General	\$1,892,211	P-423	\$0	\$1,892,211	98.5189%	\$0	\$1,864,185
424	390.010	Land RT/ROW - Depreciation - Electric	\$2,303	P-424	\$0	\$2,303	98.5189%	\$0	\$2,269
425	390.000	Structures & Improvements - General	\$48,552,623	P-425	\$0	\$48,552,623	98.5189%	\$0	\$47,833,510
426	391.000	Office Furniture & Equipment - General	\$7,211,694	P-426	\$0	\$7,211,694	98.5189%	\$0	\$7,104,882
427	391.020	Office Furniture - Computers - General	\$5,598,062	P-427	\$0	\$5,598,062	98.5189%	\$0	\$5,515,149
428	391.040	Office Furniture - Software - General	\$1,343,248	P-428	\$0	\$1,343,248	98.5189%	\$0	\$1,323,353
429	392.000	Transportation Equipment - Autos - General	\$122,445	P-429	\$0	\$122,445	98.5189%	\$0	\$120,631
430	392.010	Transportation Equip - Light Trucks - General	\$5,131,748	P-430	\$0	\$5,131,748	98.5189%	\$0	\$5,055,742
431	392.020	Transportation Equip - Heavy Trucks - General	\$24,966,869	P-431	\$0	\$24,966,869	98.5189%	\$0	\$24,597,085
432	392.030	Transportation Equip - Tractors - General	\$203,787	P-432	\$0	\$203,787	98.5189%	\$0	\$200,769
433	392.040	Transportation Equip - Trailers - General	\$1,156,216	P-433	\$0	\$1,156,216	98.5189%	\$0	\$1,139,091
434	392.050	Transportation Equip - Medium Trucks General	\$11,390	P-434	\$0	\$11,390	98.5189%	\$0	\$11,221
435	393.000	Stores Equipment - General	\$58,875	P-435	\$0	\$58,875	98.5189%	\$0	\$58,003
436	394.000	Tools - General	\$5,184,942	P-436	\$0	\$5,184,942	98.5189%	\$0	\$5,108,148
437	395.000	Laboratory Equipment - General	\$4,216,189	P-437	\$0	\$4,216,189	98.5189%	\$0	\$4,153,743
438	396.000	Power Operated Equipment - General	\$6,456,967	P-438	\$0	\$6,456,967	98.5189%	\$0	\$6,361,333
439	397.000	Communication Equipment - General	\$40,851,297	P-439	\$0	\$40,851,297	98.5189%	\$0	\$40,246,248
440	398.000	Miscellaneous Equipment - General	\$448,414	P-440	\$0	\$448,414	98.5189%	\$0	\$441,773
441		TOTAL GENERAL PLANT	\$153,409,280		\$0	\$153,409,280		\$0	\$151,137,135
442		GENERAL PLANT - LAKE ROAD							
443	391.000	Office Furniture and Equipment - General	\$237,196	P-443	\$0	\$237,196	75.7300%	\$0	\$179,629
444	391.020	Office Furniture - Computer - General	\$132,552	P-444	\$0	\$132,552	75.7300%	\$0	\$100,382
445	391.040	Office Furniture- Software-General	\$0	P-445	\$0	\$0	75.7300%	\$0	\$0
446	392.000	Transportation Equipment-Autos - General	\$0	P-446	\$0	\$0	75.7300%	\$0	\$0
447	392.010	Transportation Equip-Light Trucks - General	\$260,282	P-447	\$0	\$260,282	75.7300%	\$0	\$197,112
448	392.020	Transportation Equip-Heavy Trucks - General	\$71,418	P-448	\$0	\$71,418	75.7300%	\$0	\$54,085
449	392.030	Transportation Equip-Tractors - General	\$0	P-449	\$0	\$0	75.7300%	\$0	\$0
450	392.040	Transportation Equip- Trailers - General	\$95,073	P-450	\$0	\$95,073	75.7300%	\$0	\$71,999
451	392.050	Transportation Equip-Medium Trucks - General	\$0	P-451	\$0	\$0	75.7300%	\$0	\$0
452	393.000	Stores Equipment-General	\$23,379	P-452	\$0	\$23,379	75.7300%	\$0	\$17,705
453	394.000	Tools-General	\$304,431	P-453	\$0	\$304,431	75.7300%	\$0	\$230,546
454	395.000	Laboratory Equipment-General	\$436,007	P-454	\$0	\$436,007	75.7300%	\$0	\$330,188
455	396.000	Power Operated Equipment-General	\$951,494	P-455	\$0	\$951,494	75.7300%	\$0	\$720,566
456	397.000	Communication Equipment-General	\$675,607	P-456	\$0	\$675,607	75.7300%	\$0	\$511,637
457	398.000	Miscellaneous Equipment-General	\$44,059	P-457	\$0	\$44,059	75.7300%	\$0	\$33,366
458		TOTAL GENERAL PLANT - LAKE ROAD	\$3,231,498		\$0	\$3,231,498		\$0	\$2,447,215
459		GENERAL RETIREMENTS WORK IN PROGRESS							
460		General- Salvage and Removal Retirements not yet classified	\$0	P-460	\$0	\$0	75.7300%	\$0	\$0
461		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
462		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
463	310.090	Industrial Steam - Land SJLP	\$11,450	P-463	\$0	\$11,450	0.0000%	\$0	\$0
464	311.090	Industrial Steam- Structures & Improvements SJLP	\$30,158	P-464	\$0	\$30,158	0.0000%	\$0	\$0
465	312.090	Industrial Steam- Boiler SJLP	\$1,764,819	P-465	\$0	\$1,764,819	0.0000%	\$0	\$0
466	315.090	Industrial Steam- Accessory SJLP	\$48,849	P-466	\$0	\$48,849	0.0000%	\$0	\$0
467	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$132,908	P-467	\$0	\$132,908	0.0000%	\$0	\$0
468	376.090	Industrial Steam- Mains SJLP	\$1,420,926	P-468	\$0	\$1,420,926	0.0000%	\$0	\$0
469	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$485,291	P-469	\$0	\$485,291	0.0000%	\$0	\$0
470	380.090	Industrial Steam- Services SJLP	\$100,842	P-470	\$0	\$100,842	0.0000%	\$0	\$0
471	381.090	Industrial Steam- Services- SJLP	\$363,850	P-471	\$0	\$363,850	0.0000%	\$0	\$0

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472		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$4,359,093		\$0	\$4,359,093		\$0	\$0
473		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
474		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-474	\$0	\$0	0.0000%	\$0	\$0
475		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
476		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
477		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	\$0	P-477	-\$3,561,536	-\$3,561,536	100.0000%	\$0	-\$3,561,536
478		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,561,536
479		TOTAL PLANT IN SERVICE	\$3,783,430,914		-\$38,584,974	\$3,744,845,940		\$0	\$3,684,320,452

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-10	Miscellaneous Intangible Plant - Customer Info	303.150		\$46,607,532		\$0
	To allocate One CIS to KCP&L Greater Missouri Operations to intangible plant at 37.49% based on customer counts (Featherstone)		\$46,607,532		\$0	
P-79	Structures - Electric - Jeffrey Common	311.000		\$111,704		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$111,704		\$0	
P-80	Boiler Plant Equipment - Electric - Jeffrey Com	312.000		\$410,538		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$410,538		\$0	
P-81	Boiler AQC Equipment - Electric - Jeffrey Com	312.020		\$1,438,628		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$1,438,628		\$0	
P-83	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		\$1,750,630		\$0	
P-84	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$32,089		\$0	
P-226	Miscellaneous Intangible - Substation (353) To	303.100		-\$3,891,687		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$3,891,687		\$0	
P-227	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$240,351		\$0	
P-228	Structures - Electric - Total Crossroads	341.000		-\$1,279,957		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$1,279,957		\$0	
P-229	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$2,418,184		\$0	
P-230	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$44,761,402		\$0	
P-231	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$8,937,477		\$0	
P-232	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$8,752,236		\$0	
P-233	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$73,591		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-371	Other Production Generators - Solar	344.010		-\$5,269,044		\$0
	1. To allocate The Greenwood Solar Facility as of 6/30/2018 (Lyons)		-\$5,269,044		\$0	
P-383	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		-\$1,750,630		\$0	
P-387	Poles and Fixtures - Disallowance Stipulation	355.000		-\$1,402,180		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$1,402,180		\$0	
P-389	Conductors & Devices - Disallowance Stipulation	356.000		-\$3,221,404		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$3,221,404		\$0	
P-404	Overhead Conductors & Devices - Disallowance Stipulation	365.000		-\$3,055,085		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$3,055,085		\$0	
P-406	Underground Circuit - Disallowance Stipulation	366.000		-\$321,331		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$321,331		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-477	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	1. To remove capitalized Long Term Incentive Compensation (Majors).		-\$3,561,536		\$0	
	2. To remove portion of capitalized short term incentive compensation based on earnings metrics (Majors).		\$0		\$0	
Total Plant Adjustments				<u><u>-\$38,584,974</u></u>		<u><u>\$0</u></u>

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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	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$95,232	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$604,275	0.00%	\$0	0	0.00%
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section) Demand	\$0	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 year General	\$16,145,173	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 year Iatan Demand	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road Demand	\$348,810	0.00%	\$0	0	0.00%
8	303.090	Misc - Transmission Ln MINT Line Demand	\$71,873	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$927,873	0.00%	\$0	0	0.00%
10	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$45,917,228	0.00%	\$0	0	0.00%
11		TOTAL INTANGIBLE PLANT	\$64,110,464		\$0		
12		PRODUCTION PLANT					
13		STEAM PRODUCTION					
14		SIBLEY UNIT 1 - STEAM					
15	310.000	Land-Electric Sibley 1 MPS	\$265,059	0.00%	\$0	0	0.00%
16	311.000	Structures-Electric Sibley 1	\$3,787,181	1.87%	\$70,820	0	0.00%
17	312.000	Boiler Plant Equipment - Electric Sibley 1	\$28,599,847	2.19%	\$626,337	0	0.00%
18	312.020	Boiler AQC Equipment - Electric Sibley 1	\$2,414,434	2.19%	\$52,876	0	0.00%
19	314.000	Turbogenerator - Electric Sibley 1	\$3,436,846	2.33%	\$80,079	0	0.00%
20	315.000	Accessory Equipment - Electric Sibley 1	\$2,051,367	2.40%	\$49,233	0	0.00%
21	316.000	Misc Power Plant Equipment - Electric 1	\$149,531	2.50%	\$3,738	0	0.00%
22		TOTAL SIBLEY UNIT 1 - STEAM	\$40,704,265		\$883,083		
23		SIBLEY UNIT 2 - STEAM					
24	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
25	311.000	Structures - Electric Sibley 2	\$1,454,298	1.87%	\$27,195	0	0.00%
26	312.000	Boiler Plant Equipment - Electric Sibley 2	\$20,627,238	2.19%	\$451,737	0	0.00%
27	312.020	Boiler AQC Equipment - Electric Sibley 2	\$2,388,061	2.19%	\$52,299	0	0.00%
28	314.000	Turbogenerator - Electric Sibley 2	\$12,043,958	2.33%	\$280,624	0	0.00%
29	315.000	Accessory Equipment - Electric Sibley 2	\$1,908,108	2.40%	\$45,795	0	0.00%
30	316.000	Misc Power Plant Equipment - Electric S 2	\$103,910	2.50%	\$2,598	0	0.00%
31		TOTAL SIBLEY UNIT 2 - STEAM	\$38,525,573		\$860,248		
32		SIBLEY UNIT 3 - STEAM					
33	310.000	Land - Electric Sibley 3 MPS	\$108,288	0.00%	\$0	0	0.00%
34	311.000	Structures - Electric Sibley 3	\$15,401,078	1.87%	\$288,000	0	0.00%
35	312.000	Boiler Plant Equipment - Electric Sibley 3	\$140,287,872	2.19%	\$3,072,304	0	0.00%
36	312.020	Boiler AQC Equipment - Electric Sibley 3	\$94,382,273	2.19%	\$2,066,972	0	0.00%
37	314.000	Turbogenerator - Electric Sibley 3	\$41,766,907	2.33%	\$973,169	0	0.00%
38	315.000	Accessory Equipment - Electric Sibley 3	\$9,809,914	2.40%	\$235,438	0	0.00%
39	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$683,761	2.50%	\$17,094	0	0.00%
40		TOTAL SIBLEY UNIT 3 - STEAM	\$302,440,093		\$6,652,977		

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
41		SIBLEY FACILITY COMMON - STEAM					
42	310.000	Land - Electric - Sibley Common MPS	\$22,011	0.00%	\$0	0	0.00%
43	311.000	Structures - Electric - Sibley Common	\$40,930,649	1.87%	\$765,403	0	0.00%
44	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$42,254,636	2.19%	\$925,377	0	0.00%
45	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$2,704,313	2.19%	\$59,224	0	0.00%
46	314.000	Turbogenerator - Electric - Sibley Common	\$814,383	2.33%	\$18,975	0	0.00%
47	315.000	Accessory Equipment - Electric - Sibley Common	\$5,401,814	2.40%	\$129,644	0	0.00%
48	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$2,685,904	2.50%	\$67,148	0	0.00%
49		TOTAL SIBLEY FACILITY COMMON - STEAM	\$94,813,710		\$1,965,771		
50		JEFFREY UNIT 1 - STEAM					
51	310.000	Land - Electric Jeffrey 1 MPS	\$81,988	0.00%	\$0	0	0.00%
52	311.000	Structures - Electric Jeffrey 1	\$6,365,977	1.87%	\$119,044	0	0.00%
53	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$14,673,567	2.10%	\$308,145	0	0.00%
54	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$30,553,845	2.10%	\$641,631	0	0.00%
55	314.000	Turbogenerator - Electric - Jeffrey 1	\$6,049,453	2.31%	\$139,742	0	0.00%
56	315.000	Accessory Equipment - Electric - Jeffrey 1	\$2,280,897	2.37%	\$54,057	0	0.00%
57	316.000	Misc Power Plant - Electric - Jeffrey 1	\$416,264	2.59%	\$10,781	0	0.00%
58		TOTAL JEFFREY UNIT 1 - STEAM	\$60,421,991		\$1,273,400		
59		JEFFREY UNIT 2 - STEAM					
60	310.000	Land - Electric - Jeffrey 2 MPS	\$71,041	0.00%	\$0	0	0.00%
61	311.000	Structures - Electric - Jeffrey 2	\$5,122,707	1.87%	\$95,795	0	0.00%
62	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$19,449,779	2.10%	\$408,445	0	0.00%
63	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$15,102,387	2.10%	\$317,150	0	0.00%
64	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,687,617	2.31%	\$154,484	0	0.00%
65	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,873,792	2.37%	\$44,409	0	0.00%
66	316.000	Misc Power Plant - Electric - Jeffrey 2	\$713,595	2.59%	\$18,482	0	0.00%
67		TOTAL JEFFREY UNIT 2 - STEAM	\$49,020,918		\$1,038,765		
68		JEFFREY UNIT 3 - STEAM					
69	310.000	Land - Electric - Jeffrey 3 MPS	\$3,085	0.00%	\$0	0	0.00%
70	311.000	Structures - Electric - Jeffrey 3	\$5,779,445	1.87%	\$108,076	0	0.00%
71	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$23,544,476	2.10%	\$494,434	0	0.00%
72	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$15,418,162	2.10%	\$323,781	0	0.00%
73	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,489,018	2.31%	\$172,996	0	0.00%
74	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,393,350	2.37%	\$56,722	0	0.00%
75	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$405,074	2.59%	\$10,491	0	0.00%
76		TOTAL JEFFREY UNIT 3 - STEAM	\$55,032,610		\$1,166,500		
77		JEFFREY FACILITY COMMON - STEAM					
78	310.000	Land - Electric - Jeffrey Common MPS	\$210,423	0.00%	\$0	0	0.00%
79	311.000	Structures - Electric - Jeffrey Common	\$5,603,553	1.87%	\$104,786	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
80	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$6,077,176	2.10%	\$127,621	0	0.00%
81	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$19,251,445	2.10%	\$404,280	0	0.00%
82	314.000	Turbogenerator - Electric - Jeffrey Common	\$1,903,069	2.31%	\$43,961	0	0.00%
83	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,954,360	2.37%	\$70,018	0	0.00%
84	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,619,380	2.59%	\$41,942	0	0.00%
85		TOTAL JEFFREY FACILITY COMMON - STEAM	\$37,619,406		\$792,608		
86		IATAN UNIT 1 - STEAM					
87	310.000	Land - Electric - Iatan 1 SJLP	\$248,431	0.00%	\$0	0	0.00%
88	311.000	Structures - Electric - Iatan 1	\$4,706,597	1.84%	\$86,601	0	0.00%
89	311.000	Structures - Ellectric Disallowance - Iatan 1	-\$15,150	1.84%	-\$279	0	0.00%
90	312.000	Boiler Plant Equipment - Iatan 1	\$101,651,425	2.04%	\$2,073,689	0	0.00%
91	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	2.04%	-\$5,359	0	0.00%
92	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$453,677	2.04%	\$9,255	0	0.00%
93	314.000	Turbogenerator - Electric - Iatan 1	\$15,561,833	2.30%	\$357,922	0	0.00%
94	315.000	Accessory Equipment - Electric - Iatan 1	\$12,746,480	2.34%	\$298,268	0	0.00%
95	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	2.34%	-\$502	0	0.00%
96	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$1,829,485	2.49%	\$45,554	0	0.00%
97	316.000	Misc Power Equipment - Ellectric Disallowance - Iatan 1	-\$2,383	2.49%	-\$59	0	0.00%
98		TOTAL IATAN UNIT 1 - STEAM	\$136,896,202		\$2,865,090		
99		IATAN UNIT 2 - STEAM					
100	311.000	Structures - Electric - Iatan 2	\$29,416,418	1.86%	\$547,145	0	0.00%
101	311.000	Structures - Ellectric - Disallowance - Iatan 2	-\$435,092	1.86%	-\$8,093	0	0.00%
102	312.000	Boiler Plant Equipment - Iatan 2	\$197,728,155	2.14%	\$4,231,383	0	0.00%
103	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	2.14%	-\$66,921	0	0.00%
104	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	0.00%	\$0	0	0.00%
105	314.000	Turbogenerator - Electric - Iatan 2	\$71,122,293	2.32%	\$1,650,037	0	0.00%
106	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.32%	-\$10,029	0	0.00%
107	315.000	Accessory Equipment - Electric - Iatan 2	\$17,730,682	2.38%	\$421,990	0	0.00%
108	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.38%	-\$3,438	0	0.00%
109	316.000	Misc Power Plant - Electric - Iatan 2	\$1,213,649	2.50%	\$30,341	0	0.00%
110	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$16,154	2.50%	-\$404	0	0.00%
111		TOTAL IATAN UNIT 2 - STEAM	\$313,056,035		\$6,792,011		
112		IATAN FACILITY COMMON - STEAM					
113	310.000	Land - Electric - Iatan Common SJLP	\$11,342	0.00%	\$0	0	0.00%
114	311.000	Structures - Electric - Iatan Common	\$21,476,853	1.85%	\$397,322	0	0.00%
115	312.000	Boiler Plant Equipment - Iatan Common	\$52,843,318	2.09%	\$1,104,425	0	0.00%
116	312.020	Boiler AQC Equipment - Iatan Common	\$0	0.00%	\$0	0	0.00%
117	314.000	Turbogenerator - Electric - Iatan Common	\$1,744,135	2.31%	\$40,290	0	0.00%
118	315.000	Accessory Equipment - Iatan Common	\$7,557,987	2.36%	\$178,368	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
119	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$935,963	2.49%	\$23,305	0	0.00%
120		TOTAL IATAN FACILITY COMMON - STEAM	\$84,569,598		\$1,743,710		
121		LAKE ROAD UNIT 1 - STEAM					
122	310.000	Land - Electric - Lake Road 1 SJLP	\$0	0.00%	\$0	0	0.00%
123	311.000	Structures - Electric - Lake Road 1	\$643,757	1.90%	\$12,231	0	0.00%
124	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$485,205	2.16%	\$10,480	0	0.00%
125	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	2.16%	\$0	0	0.00%
126	314.000	Turbogenerator - Electric - Lake Road 1	\$3,482,558	2.33%	\$81,144	0	0.00%
127	315.000	Accessory Equipment - Electric - Lake Road 1	\$1,069,344	2.37%	\$25,343	0	0.00%
128	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	2.90%	\$0	0	0.00%
129		TOTAL LAKE ROAD UNIT 1 - STEAM	\$5,680,864		\$129,198		
130		LAKE ROAD UNIT 2 - STEAM					
131	310.000	Land - Electric - Lake Road 2 SJLP	\$0	0.00%	\$0	0	0.00%
132	311.000	Structures - Electric - Lake Road 2	\$847,032	1.90%	\$16,094	0	0.00%
133	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$36,538	2.16%	\$789	0	0.00%
134	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	2.16%	\$0	0	0.00%
135	314.000	Turbogenerator - Electric - Lake Road 2	\$3,589,270	2.33%	\$83,630	0	0.00%
136	315.000	Accessory Equipment - Electric - Lake Road 2	\$310,777	2.37%	\$7,365	0	0.00%
137	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	2.90%	\$0	0	0.00%
138		TOTAL LAKE ROAD UNIT 2 - STEAM	\$4,783,617		\$107,878		
139		LAKE ROAD UNIT 3 - STEAM					
140	310.000	Land - Electric - Lake Road 3 SJLP	\$0	0.00%	\$0	0	0.00%
141	311.000	Structures - Electric - Lake Road 3	\$273,640	1.90%	\$5,199	0	0.00%
142	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	2.16%	\$0	0	0.00%
143	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	2.16%	\$0	0	0.00%
144	314.000	Turbogenerator - Electric - Lake Road 3	\$1,320,405	2.33%	\$30,765	0	0.00%
145	315.000	Accessory Equipment - Electric - Lake Road 3	\$63,150	2.37%	\$1,497	0	0.00%
146	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	2.90%	\$0	0	0.00%
147		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,657,195		\$37,461		
148		LAKE ROAD UNIT 4 - STEAM					
149	310.000	Land - Electric - Lake Road 4 SJLP	\$0	0.00%	\$0	0	0.00%
150	311.000	Structures - Electric - Lake Road 4	\$2,887,218	1.90%	\$54,857	0	0.00%
151	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$14,110,890	2.16%	\$304,795	0	0.00%
152	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$772,323	2.16%	\$16,682	0	0.00%
153	314.000	Turbogenerator - Electric - Lake Road 4	\$11,206,101	2.33%	\$261,102	0	0.00%
154	315.000	Accessory Equipment - Electric - Lake Road 4	\$2,985,842	2.37%	\$70,764	0	0.00%
155	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$10,160	2.90%	\$295	0	0.00%
156		TOTAL LAKE ROAD UNIT 4 - STEAM	\$31,972,534		\$708,495		

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157		LAKE ROAD BOILERS - STEAM					
158	310.000	Land - Electric - Lake Road Boilers SJLP	\$29,473	0.00%	\$0	0	0.00%
159	311.000	Structures - Electric - Lake Road Boilers	\$16,172,326	1.90%	\$307,274	0	0.00%
160	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$41,264,592	2.16%	\$891,315	0	0.00%
161	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$2,920,418	2.16%	\$63,081	0	0.00%
162	314.000	Turbogenerators - Electric - Lake Road Boilers	\$1,394,875	2.33%	\$32,501	0	0.00%
163	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$4,848,837	2.37%	\$114,917	0	0.00%
164	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$827,343	2.90%	\$23,993	0	0.00%
165		TOTAL LAKE ROAD BOILERS - STEAM	\$67,457,864		\$1,433,081		
166		GMO DEPRECIATION ALLOWANCE					
167	312.990	Depreciation Allowance	\$0	0.00%	\$0	0	0.00%
168		TOTAL GMO DEPRECIATION ALLOWANCE	\$0		\$0		
169		TOTAL STEAM PRODUCTION	\$1,324,652,475		\$28,450,276		
170		NUCLEAR PRODUCTION					
171		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
172		HYDRAULIC PRODUCTION					
173		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
174		OTHER PRODUCTION					
175		CROSSROADS UNIT 1 - NATURAL GAS					
176	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
177	340.000	Land - Electric - Crossroads 1 MPS	\$0	0.00%	\$0	0	0.00%
178	341.000	Structures - Electric - Crossroads 1	\$0	1.75%	\$0	0	0.00%
179	342.000	Fuel Holders - Crossroads 1	\$0	3.09%	\$0	0	0.00%
180	343.000	Prime Movers - Crossroads 1	\$0	4.81%	\$0	0	0.00%
181	344.000	Generators - Crossroads 1	\$0	3.87%	\$0	0	0.00%
182	345.000	Accessory - Crossroads 1	\$0	2.85%	\$0	0	0.00%
183	346.000	Misc Power Plant Equip - Crossroads 1	\$0	3.57%	\$0	0	0.00%
184		TOTAL CROSSROADS UNIT 1 - NATURAL GAS	\$0		\$0		
185		CROSSROADS UNIT 2 - NATURAL GAS					
186	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
187	340.000	Land - Electric - Crossroads 2 MPS	\$0	0.00%	\$0	0	0.00%
188	341.000	Structures - Electric - Crossroads 2	\$0	1.75%	\$0	0	0.00%
189	342.000	Fuel Holders - Crossroads 2	\$0	3.09%	\$0	0	0.00%
190	343.000	Prime Movers - Crossroads 2	\$0	4.81%	\$0	0	0.00%
191	344.000	Generators - Crossroads 2	\$0	3.87%	\$0	0	0.00%
192	345.000	Accessory - Crossroads 2	\$0	2.85%	\$0	0	0.00%
193	346.000	Misc Power Plant Equip - Crossroads 2	\$0	3.57%	\$0	0	0.00%
194		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0		
195		CROSSROADS UNIT 3 - NATURAL GAS					

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196	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
198	341.000	Structures - Electric - Crossroads 3	\$0	1.75%	\$0	0	0.00%
199	342.000	Fuel Holders - Crossroads 3	\$0	3.09%	\$0	0	0.00%
200	343.000	Prime Movers - Crossroads 3	\$0	4.81%	\$0	0	0.00%
201	344.000	Generators - Crossroads 3	\$0	3.87%	\$0	0	0.00%
202	345.000	Accessory - Crossroads 3	\$0	2.85%	\$0	0	0.00%
203	346.000	Misc Power Plant Equip - Crossroads 3	\$0	3.57%	\$0	0	0.00%
204		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0		
205		CROSSROADS UNIT 4 - NATURAL GAS					
206	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
207	340.000	Land - Electric - Crossroads 4 MPS	\$0	0.00%	\$0	0	0.00%
208	341.000	Structures - Electric - Crossroads 4	\$0	1.75%	\$0	0	0.00%
209	342.000	Fuel Holders - Crossroad 4	\$0	3.09%	\$0	0	0.00%
210	343.000	Prime Movers - Crossroads 4	\$0	4.81%	\$0	0	0.00%
211	344.000	Generators - Crossroads 4	\$0	3.87%	\$0	0	0.00%
212	345.000	Accessory - Crossroads 4	\$0	2.85%	\$0	0	0.00%
213	346.000	Misc Power Plant Equip - Crossroads 4	\$0	3.57%	\$0	0	0.00%
214		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0		
215		CROSSROADS COMMON - NATURAL GAS					
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	0.00%	\$0	0	0.00%
217	340.000	Land - Electric - Crossroads Common	\$0	0.00%	\$0	0	0.00%
218	341.000	Structures - Electric - Crossroads Common	\$0	1.75%	\$0	0	0.00%
219	342.000	Fuel Holders - Crossroads Common	\$0	3.09%	\$0	0	0.00%
220	343.000	Prime Movers - Crossroads Common	\$0	4.81%	\$0	0	0.00%
221	344.000	Generators - Crossroads Common	\$0	3.87%	\$0	0	0.00%
222	345.000	Accessory - Crossroads Common	\$0	2.85%	\$0	0	0.00%
223	345.000	Misc Power Plant Equip - Crossroads Common	\$0	3.57%	\$0	0	0.00%
224		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0		
225		TOTAL CROSSROADS - NATURAL GAS					
226	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$9,552,063	0.00%	\$0	0	0.00%
227	340.000	Land - Electric - Total Crossroads	\$186,403	0.00%	\$0	0	0.00%
228	341.000	Structures - Electric - Total Crossroads	\$1,656,039	1.75%	\$28,981	0	0.00%
229	342.000	Fuel Holders - Total Crossroads	\$2,338,340	3.09%	\$72,255	0	0.00%
230	343.000	Prime Movers - Total Crossroads	\$35,734,258	4.81%	\$1,718,818	0	0.00%
231	344.000	Generators - Total Crossroads	\$7,478,660	3.87%	\$289,424	0	0.00%
232	345.000	Accessory - Total Crossroads	\$6,652,524	2.85%	\$189,597	0	0.00%
233	346.000	Misc Power Plant Equip - Total Crossroads	\$78,092	3.57%	\$2,788	0	0.00%
234		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$63,676,379		\$2,301,863		
235		GREENWOOD UNIT 1 - NATURAL GAS					
236	340.000	Land - Electric - Greenwood 1 MPS	\$0	0.00%	\$0	0	0.00%
237	341.000	Structures - Electric - Greenwood 1	\$836,132	1.75%	\$14,632	0	0.00%
238	342.000	Fuel Holders - Greenwood 1	\$1,169,507	3.09%	\$36,138	0	0.00%
239	343.000	Prime Movers - Greenwood 1	\$9,060,507	4.81%	\$435,810	0	0.00%

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240	344.000	Generators - Greenwood 1	\$2,739,460	3.87%	\$106,017	0	0.00%
241	345.000	Accessory Equipment - Greenwood 1	\$2,013,226	2.85%	\$57,377	0	0.00%
242	346.000	Misc Power Plant Equip - Greenwood 1	\$0	3.57%	\$0	0	0.00%
243		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$15,818,832		\$649,974		
244		GREENWOOD UNIT 2 - NATURAL GAS					
245	340.000	Land - Electric - Greenwood 2	\$0	0.00%	\$0	0	0.00%
246	341.000	Structures - Electric - Greenwood 2	\$196,773	1.75%	\$3,444	0	0.00%
247	342.000	Fuel Holders - Greenwood 2	\$303,092	3.09%	\$9,366	0	0.00%
248	343.000	Prime Movers - Greenwood	\$8,805,308	4.81%	\$423,535	0	0.00%
249	344.000	Generators - Greenwood 2	\$2,088,760	3.87%	\$80,835	0	0.00%
250	345.000	Accessory Equipment - Greenwood 2	\$731,700	2.85%	\$20,853	0	0.00%
251	346.000	Misc Power Plant Equip - Greenwood 2	\$0	3.57%	\$0	0	0.00%
252		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$12,125,633		\$538,033		
253		GREENWOOD UNIT 3 - NATURAL GAS					
254	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
255	341.000	Structures - Electric - Greenwood 3	\$903,989	1.75%	\$15,820	0	0.00%
256	342.000	Fuel Holders - Greenwood 3	\$1,307,819	3.09%	\$40,412	0	0.00%
257	343.000	Prime Movers - Greenwood 3	\$7,653,633	4.81%	\$368,140	0	0.00%
258	344.000	Generators - Greenwood 3	\$1,809,052	3.87%	\$70,010	0	0.00%
259	345.000	Accessory Equipment - Greenwood 3	\$1,639,949	2.85%	\$46,739	0	0.00%
260	346.000	Misc Power Plant Equip - Greenwood 3	\$0	3.57%	\$0	0	0.00%
261		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,314,442		\$541,121		
262		GREENWOOD UNIT 4 - NATURAL GAS					
263	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
264	341.000	Structures - Electric - Greenwood 4	\$118,929	1.75%	\$2,081	0	0.00%
265	342.000	Fuel Holders - Greenwood 4	\$359,114	3.09%	\$11,097	0	0.00%
266	343.000	Prime Movers - Greenwood 4	\$9,141,434	4.81%	\$439,703	0	0.00%
267	344.000	Generators - Greenwood 4	\$1,646,303	3.87%	\$63,712	0	0.00%
268	345.000	Accessory Equipment - Greenwood 4	\$415,760	2.85%	\$11,849	0	0.00%
269	346.000	Misc Power Plant Equip - Greenwood 4	\$0	3.57%	\$0	0	0.00%
270		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,681,540		\$528,442		
271		GREENWOOD COMMON					
272	340.000	Land - Electric - Greenwood Common	\$232,868	0.00%	\$0	0	0.00%
273	341.000	Structures - Electric - Greenwood Common	\$3,401,638	1.75%	\$59,529	0	0.00%
274	342.000	Fuel Holders - Greenwood Common	\$535,545	3.09%	\$16,548	0	0.00%
275	343.000	Prime Movers - Greenwood Common	\$674,889	4.81%	\$32,462	0	0.00%
276	344.000	Generators - Greenwood Common	\$39,281	3.87%	\$1,520	0	0.00%
277	345.000	Accessory Equipment - Greenwood Common	\$2,055,477	2.85%	\$58,581	0	0.00%
278	346.000	Misc Power Plant Equip - Greenwood Common	\$78,863	3.57%	\$2,815	0	0.00%
279		TOTAL GREENWOOD COMMON	\$7,018,561		\$171,455		
280		NEVADA - OIL					
281	340.000	Land - Electric Nevada MPS	\$59,701	0.00%	\$0	0	0.00%
282	341.000	Structures - Electric - Nevada	\$416,260	1.75%	\$7,285	0	0.00%
283	342.000	Fuel Holders - Nevada	\$775,319	3.09%	\$23,957	0	0.00%
284	343.000	Prime Movers - Nevada	\$932,619	4.81%	\$44,859	0	0.00%
285	344.000	Generators - Nevada	\$609,631	3.87%	\$23,593	0	0.00%
286	345.000	Accessory Equipment - Nevada	\$547,312	2.85%	\$15,598	0	0.00%
287	346.000	Misc Power Plant Equipment - Nevada	\$10,805	3.57%	\$386	0	0.00%

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288		TOTAL NEVADA - OIL	\$3,351,647		\$115,678		
289		SOUTH HARPER UNIT 1 - NATURAL GAS					
290	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
291	341.000	Structures - Electric - South Harper 1	\$1,308,718	1.75%	\$22,903	0	0.00%
292	342.000	Fuel Holders - South Harper 1	\$398,640	3.09%	\$12,318	0	0.00%
293	343.000	Prime Movers - South Harper 1	\$22,521,962	4.81%	\$1,083,306	0	0.00%
294	344.000	Generators - South Harper 1	\$5,730,450	3.87%	\$221,768	0	0.00%
295	345.000	Accessory Equipment - South Harper 1	\$4,404,144	2.85%	\$125,518	0	0.00%
296	346.000	Misc Power Plant Equip - South Harper 1	\$0	3.57%	\$0	0	0.00%
297		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,363,914		\$1,465,813		
298		SOUTH HARPER UNIT 2 - NATURAL GAS					
299	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
300	341.000	Structures - Electric - South Harper 2	\$1,307,839	1.75%	\$22,887	0	0.00%
301	342.000	Fuel Holders - South Harper 2	\$398,640	3.09%	\$12,318	0	0.00%
302	343.000	Prime Movers - South Harper 2	\$23,083,707	4.81%	\$1,110,326	0	0.00%
303	344.000	Generators - South Harper 2	\$5,730,450	3.87%	\$221,768	0	0.00%
304	345.000	Accessory Equipment - South Harper 2	\$4,404,144	2.85%	\$125,518	0	0.00%
305	346.000	Misc Power Plant Equip - South Harper 2	\$0	3.57%	\$0	0	0.00%
306		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$34,924,780		\$1,492,817		
307		SOUTH HARPER UNIT 3 - NATURAL GAS					
308	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
309	341.000	Structures - Electric - South Harper 3	\$1,309,208	1.75%	\$22,911	0	0.00%
310	342.000	Fuel Holders - South Harper 3	\$398,640	3.09%	\$12,318	0	0.00%
311	343.000	Prime Movers - South Harper 3	\$22,586,287	4.81%	\$1,086,400	0	0.00%
312	344.000	Generators - South Harper 3	\$5,730,450	3.87%	\$221,768	0	0.00%
313	345.000	Accessory Equipment - South Harper 3	\$4,404,144	2.85%	\$125,518	0	0.00%
314	346.000	Misc Power Plant Equip - South Harper 3	\$0	3.57%	\$0	0	0.00%
315		TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS	\$34,428,729		\$1,468,915		
316		SOUTH HARPER - COMMON					
317	340.000	Land - Electric - South Harper Common	\$1,031,355	0.00%	\$0	0	0.00%
318	341.000	Structures - Electric - South Harper Common	\$8,155,152	1.75%	\$142,715	0	0.00%
319	342.000	Fuel Holders - South Harper Common	\$2,795,091	3.09%	\$86,368	0	0.00%
320	343.000	Prime Movers - South Harper Common	\$1,804,259	4.81%	\$86,785	0	0.00%
321	344.000	Generators - South Harper Common	\$292,980	3.87%	\$11,338	0	0.00%
322	345.000	Accessory Equipment - South Harper Common	\$4,000,076	2.85%	\$114,002	0	0.00%
323	346.000	Misc Power Plant Equip - South Harper Common	\$296,537	3.57%	\$10,586	0	0.00%
324		TOTAL SOUTH HARPER - COMMON	\$18,375,450		\$451,794		
325		LAKE ROAD TURBINE 5 - NATURAL GAS & OIL					
326	340.000	Land - Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
327	341.000	Structures - Electric Lake Road 5	\$1,340,420	1.75%	\$23,457	0	0.00%
328	342.000	Fuel Holders - Lake Road 5	\$614,509	3.09%	\$18,988	0	0.00%
329	343.000	Prime Movers - Lake Road 5	\$11,004,755	4.81%	\$529,329	0	0.00%
330	344.000	Generators - Lake Road 5	\$2,126,609	3.87%	\$82,300	0	0.00%
331	345.000	Accessory Equipment - Lake Road 5	\$973,079	2.85%	\$27,733	0	0.00%

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332	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	3.57%	\$0	0	0.00%
333		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS & OIL	\$16,059,372		\$681,807		
334		LAKE ROAD TURBINE 6 - OIL					
335	340.000	Land - Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
336	341.000	Structures - Electric Lake Road 6	\$217,920	1.75%	\$3,814	0	0.00%
337	342.000	Fuel Holders - Lake Road 6	\$0	3.09%	\$0	0	0.00%
338	343.000	Prime Movers - Lake Road 6	\$3,700,755	4.81%	\$178,006	0	0.00%
339	344.000	Generators - Lake Road 6	\$354,557	3.87%	\$13,721	0	0.00%
340	345.000	Accessory Equipment - Lake Road 6	\$953,221	2.85%	\$27,167	0	0.00%
341	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	3.57%	\$0	0	0.00%
342		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,226,453		\$222,708		
343		LAKE ROAD TURBINE 7 - OIL					
344	340.000	Land - Electric Lake Road 7 SJLP	\$0	0.00%	\$0	0	0.00%
345	341.000	Structures - Electric Lake Road 7	\$28,321	1.75%	\$496	0	0.00%
346	342.000	Fuel Holders - Lake Road 7	\$9,554	3.09%	\$295	0	0.00%
347	343.000	Prime Movers - Lake Road 7	\$2,012,671	4.81%	\$96,809	0	0.00%
348	344.000	Generators - Lake Road 7	\$116,792	3.87%	\$4,520	0	0.00%
349	345.000	Accessory Equipment - Lake Road 7	\$745,022	2.85%	\$21,233	0	0.00%
350	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	3.57%	\$0	0	0.00%
351		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,912,360		\$123,353		
352		LANDFILL TURBINE - METHANE GAS					
353	340.000	Land - Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
354	341.000	Structures - Electric Landfill Turbine	\$256,037	1.75%	\$4,481	0	0.00%
355	342.000	Fuel Holders - Landfill Turbine	\$2,302,016	3.09%	\$71,132	0	0.00%
356	343.000	Prime Movers - Landfill Turbine	\$10,981	4.81%	\$528	0	0.00%
357	344.000	Generators - Landfill Turbine	\$2,913,084	3.87%	\$112,736	0	0.00%
358	345.000	Accessory Equipment - Landfill Turbine	\$41,480	2.85%	\$1,182	0	0.00%
359	346.000	Misc Power Plant Equipment - Landfill Turbine	\$4,045	3.57%	\$144	0	0.00%
360		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,527,643		\$190,203		
361		RALPH GREEN UNIT 3 - NATURAL GAS					
362	340.000	Land - Electric Ralph Green 3 SJLP	\$11,337	0.00%	\$0	0	0.00%
363	341.000	Structures - Electric Ralph Green 3	\$1,853,640	1.75%	\$32,439	0	0.00%
364	342.000	Fuel Holders - Ralph Green 3	\$452,222	3.09%	\$13,974	0	0.00%
365	343.000	Prime Movers - Ralph Green 3	\$5,468,826	4.81%	\$263,051	0	0.00%
366	344.000	Generators - Ralph Green 3	\$6,374,928	3.87%	\$246,710	0	0.00%
367	345.000	Accessory Equipment - Ralph Green 3	\$1,569,427	2.85%	\$44,729	0	0.00%
368	346.000	Misc Power Plant Equipment - Ralph Green 3	\$30,944	3.57%	\$1,105	0	0.00%
369		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$15,761,324		\$602,008		
370		OTHER PRODUCTION - SOLAR					
371	344.010	Other Production Generators - Solar	\$3,149,333	5.52%	\$173,843	0	0.00%
372		TOTAL OTHER PRODUCTION - SOLAR	\$3,149,333		\$173,843		
373		TOTAL OTHER PRODUCTION	\$297,716,392		\$11,719,827		
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
377		TOTAL PRODUCTION PLANT	\$1,622,368,867		\$40,170,103		
378		TRANSMISSION PLANT					
379	350.000	Land - Transmission	\$2,874,284	0.00%	\$0	0	0.00%
380	350.001	Land Rights - Transmission	\$1,965,953	0.00%	\$0	0	0.00%
381	350.040	Land Rights - Depreciable - Transmission	\$12,933,787	0.00%	\$0	0	0.00%
382	352.000	Structures & Improvements - Transmission	\$9,201,159	1.83%	\$168,381	0	0.00%
383	353.000	Station Equipment - Transmission	\$186,439,347	1.70%	\$3,169,469	0	0.00%
384	353.030	Station Equipment Communication - Transmission	\$125,120	1.70%	\$2,127	0	0.00%
385	354.000	Towers and Fixtures - Transmission	\$322,539	1.85%	\$5,967	0	0.00%
386	355.000	Poles and Fixtures - Transmission	\$133,513,126	2.93%	\$3,911,935	0	0.00%
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$1,402,180	2.93%	-\$41,084	0	0.00%
388	356.000	Overhead Conductors & Devices - Transmission	\$77,143,901	2.32%	\$1,789,739	0	0.00%
389	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	-\$3,221,404	2.32%	-\$74,737	0	0.00%
390	357.000	Underground Conduit - Transmission	\$16,093	1.70%	\$274	0	0.00%
391	358.000	Underground Conductors & Devices - Transmission	\$86,268	2.49%	\$2,148	0	0.00%
392		TOTAL TRANSMISSION PLANT	\$419,997,993		\$8,934,219		
393		TRANSMISSION RETIREMENTS WORK IN PROGRESS					
394		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
395		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
396		DISTRIBUTION PLANT					
397	360.000	Land - Electric Distribution	\$6,723,310	0.00%	\$0	0	0.00%
398	360.010	Land Rights - Electric Distribution	\$381,323	0.00%	\$0	0	0.00%
399	360.020	Land Leased - Distribution	\$22,175	0.00%	\$0	0	0.00%
400	361.000	Structures & Improvements - Distribution	\$12,585,883	1.61%	\$202,633	0	0.00%
401	362.000	Station Equipment - Distribution	\$207,448,592	2.08%	\$4,314,931	0	0.00%
402	364.000	Poles, Towers & Fixtures - Distribution	\$273,819,420	3.89%	\$10,651,575	0	0.00%
403	365.000	Overhead Conductors & Devices - Distribution	\$177,575,940	2.18%	\$3,871,155	0	0.00%
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	-\$3,055,085	2.18%	-\$66,601	0	0.00%
405	366.000	Underground Circuit - Distribution	\$86,981,857	1.70%	\$1,478,692	0	0.00%
406	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	-\$321,331	1.70%	-\$5,463	0	0.00%
407	367.000	Underground Conductors & Devices - Distribution	\$189,715,577	2.49%	\$4,723,918	0	0.00%
408	368.000	Line Transformers - Distribution	\$247,276,072	3.45%	\$8,531,024	0	0.00%
409	369.010	Services - Overhead - Distribution	\$23,642,798	3.64%	\$860,598	0	0.00%
410	369.020	Services - Underground - Distribution	\$80,103,480	3.05%	\$2,443,156	0	0.00%
411	370.000	Meters - Distribution	\$28,351,752	2.00%	\$567,035	0	0.00%
412	370.010	Meters - PURPA Distribution	\$2,033,227	7.14%	\$145,172	0	0.00%
413	370.020	Meters - AMI Distribution	\$21,777,871	5.00%	\$1,088,894	0	0.00%
414	371.000	Customer Premise Meter Installations - Distribution	\$26,008,929	5.12%	\$1,331,657	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
415	373.000	Street Lighting and Traffic Signal - Distribution	\$46,748,524	3.18%	\$1,486,603	0	0.00%
416		TOTAL DISTRIBUTION PLANT	\$1,427,820,314		\$41,624,979		
417		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
418		Distribution - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
419		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
420		INCENTIVE COMPENSATION CAPITALIZATION					
421		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
422		GENERAL PLANT					
423	389.000	Land Rights - General	\$1,864,185	0.00%	\$0	0	0.00%
424	390.010	Land RT/ROW - Depreciation - Electric	\$2,269	0.00%	\$0	0	0.00%
425	390.000	Structures & Improvements - General	\$47,833,510	2.73%	\$1,305,855	0	0.00%
426	391.000	Office Furniture & Equipment - General	\$7,104,882	5.00%	\$355,244	0	0.00%
427	391.020	Office Furniture - Computers - General	\$5,515,149	12.50%	\$689,394	0	0.00%
428	391.040	Office Furniture - Software - General	\$1,323,353	11.11%	\$147,025	0	0.00%
429	392.000	Transportation Equipment - Autos - General	\$120,631	11.25%	\$13,571	0	0.00%
430	392.010	Transportation Equip - Light Trucks - General	\$5,055,742	11.25%	\$568,771	0	0.00%
431	392.020	Transportation Equip - Heavy Trucks - General	\$24,597,085	11.25%	\$2,767,172	0	0.00%
432	392.030	Transportation Equip - Tractors - General	\$200,769	11.25%	\$22,587	0	0.00%
433	392.040	Transportation Equip - Trailers - General	\$1,139,091	11.25%	\$128,148	0	0.00%
434	392.050	Transportation Equip - Medium Trucks General	\$11,221	11.25%	\$1,262	0	0.00%
435	393.000	Stores Equipment - General	\$58,003	4.00%	\$2,320	0	0.00%
436	394.000	Tools - General	\$5,108,148	4.00%	\$204,326	0	0.00%
437	395.000	Labaratory Equipment - General	\$4,153,743	3.30%	\$137,074	0	0.00%
438	396.000	Power Operated Equipment - General	\$6,361,333	4.45%	\$283,079	0	0.00%
439	397.000	Communication Equipment - General	\$40,246,248	3.70%	\$1,489,111	0	0.00%
440	398.000	Miscellaneous Equipment - General	\$441,773	4.00%	\$17,671	0	0.00%
441		TOTAL GENERAL PLANT	\$151,137,135		\$8,132,610		
442		GENERAL PLANT - LAKE ROAD					
443	391.000	Office Furniture and Equipment - General	\$179,629	5.00%	\$8,981	0	0.00%
444	391.020	Office Furniture - Computer - General	\$100,382	12.50%	\$12,548	0	0.00%
445	391.040	Office Furniture- Software-General	\$0	11.11%	\$0	0	0.00%
446	392.000	Transportation Equipment-Autos - General	\$0	11.25%	\$0	0	0.00%
447	392.010	Transportation Equip-Light Trucks - General	\$197,112	11.25%	\$22,175	0	0.00%
448	392.020	Transportation Equip-Heavy Trucks - General	\$54,085	11.25%	\$6,085	0	0.00%
449	392.030	Transportation Equip-Tractors - General	\$0	11.25%	\$0	0	0.00%
450	392.040	Transportation Equip- Trailers - General	\$71,999	11.25%	\$8,100	0	0.00%
451	392.050	Transportation Equip-Medium Trucks - General	\$0	11.25%	\$0	0	0.00%
452	393.000	Stores Equipment-General	\$17,705	4.00%	\$708	0	0.00%
453	394.000	Tools-General	\$230,546	4.00%	\$9,222	0	0.00%
454	395.000	Labaratory Equipment-General	\$330,188	3.30%	\$10,896	0	0.00%
455	396.000	Power Operated Equipment-General	\$720,566	4.45%	\$32,065	0	0.00%
456	397.000	Communication Equipment-General	\$511,637	3.70%	\$18,931	0	0.00%
457	398.000	Miscellaneous Equipment-General	\$33,366	4.00%	\$1,335	0	0.00%
458		TOTAL GENERAL PLANT - LAKE ROAD	\$2,447,215		\$131,046		

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
459		GENERAL RETIREMENTS WORK IN PROGRESS					
460		General- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
461		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
462		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
463	310.090	Industrial Steam - Land SJLP	\$0	0.00%	\$0	0	0.00%
464	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
465	312.090	Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%
466	315.090	Industrial Steam- Accessory SJLP	\$0	0.00%	\$0	0	0.00%
467	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$0	0.00%	\$0	0	0.00%
468	376.090	Industrial Steam- Mains SJLP	\$0	0.00%	\$0	0	0.00%
469	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$0	0.00%	\$0	0	0.00%
470	380.090	Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00%
471	381.090	Industrial Steam- Services- SJLP	\$0	0.00%	\$0	0	0.00%
472		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
473		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
474		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
475		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
476		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
477		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	-\$3,561,536	0.00%	\$0	0	0.00%
478		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,561,536		\$0		
479		Total Depreciation	\$3,684,320,452		\$98,992,957		

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

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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
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$16,313	R-2	\$0	\$16,313	98.5189%	\$0	\$16,071
3	303.010	Misc Intangible - Substation (like 353) Demand	\$102,567	R-3	\$0	\$102,567	99.6600%	\$0	\$102,218
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section) Demand	\$0	R-4	\$0	\$0	99.6600%	\$0	\$0
5	303.020	Misc Intangible - Capitalized Software - 5 year General	\$15,344,727	R-5	\$0	\$15,344,727	98.5189%	\$0	\$15,117,456
6	303.020	Misc Intangible - Capitalized Software - 5 year Iatan Demand	\$0	R-6	\$0	\$0	99.6600%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road Demand	\$350,000	R-7	\$0	\$350,000	99.6600%	\$0	\$348,810
8	303.090	Misc - Transmission Ln MINT Line Demand	\$26,053	R-8	\$0	\$26,053	99.6600%	\$0	\$25,964
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$145,264	R-9	\$0	\$145,264	99.6600%	\$0	\$144,770
10	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	R-10	\$507,691	\$507,691	98.5189%	\$0	\$500,172
11		TOTAL INTANGIBLE PLANT	\$15,984,924		\$507,691	\$16,492,615		\$0	\$16,255,461
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		SIBLEY UNIT 1 - STEAM							
15	310.000	Land-Electric Sibley 1 MPS	\$0	R-15	\$0	\$0	99.6600%	\$0	\$0
16	311.000	Structures-Electric Sibley 1	\$3,094,410	R-16	\$0	\$3,094,410	99.6600%	\$0	\$3,083,889
17	312.000	Boiler Plant Equipment - Electric Sibley	\$16,867,914	R-17	\$0	\$16,867,914	99.6600%	\$0	\$16,810,563
18	312.020	Boiler AQC Equipment - Electric Sibley 1	\$210,111	R-18	\$0	\$210,111	99.6600%	\$0	\$209,397
19	314.000	Turbogenerator - Electric Sibley 1	\$1,892,304	R-19	\$0	\$1,892,304	99.6600%	\$0	\$1,885,870
20	315.000	Accessory Equipment - Electric Sibley 1	\$1,786,692	R-20	\$0	\$1,786,692	99.6600%	\$0	\$1,780,617
21	316.000	Misc Power Plant Equipment - Electric 1	\$25,185	R-21	\$0	\$25,185	99.6600%	\$0	\$25,099
22		TOTAL SIBLEY UNIT 1 - STEAM	\$23,876,616		\$0	\$23,876,616		\$0	\$23,795,435
23		SIBLEY UNIT 2 - STEAM							
24	310.000	Land - Electric Sibley 2 MPS	\$0	R-24	\$0	\$0	99.6600%	\$0	\$0
25	311.000	Structures - Electric Sibley 2	\$1,024,986	R-25	\$0	\$1,024,986	99.6600%	\$0	\$1,021,501
26	312.000	Boiler Plant Equipment - Electric Sibley	\$11,334,499	R-26	\$0	\$11,334,499	99.6600%	\$0	\$11,295,962
27	312.020	Boiler AQC Equipment - Electric Sibley 2	\$206,940	R-27	\$0	\$206,940	99.6600%	\$0	\$206,236
28	314.000	Turbogenerator - Electric Sibley 2	\$7,555,710	R-28	\$0	\$7,555,710	99.6600%	\$0	\$7,530,021
29	315.000	Accessory Equipment - Electric Sibley 2	\$1,623,034	R-29	\$0	\$1,623,034	99.6600%	\$0	\$1,617,516
30	316.000	Misc Power Plant Equipment - Electric S 2	\$41,186	R-30	\$0	\$41,186	99.6600%	\$0	\$41,046
31		TOTAL SIBLEY UNIT 2 - STEAM	\$21,786,355		\$0	\$21,786,355		\$0	\$21,712,282
32		SIBLEY UNIT 3 - STEAM							
33	310.000	Land - Electric Sibley 3 MPS	\$0	R-33	\$0	\$0	99.6600%	\$0	\$0
34	311.000	Structures - Electric Sibley 3	\$10,095,019	R-34	\$0	\$10,095,019	99.6600%	\$0	\$10,060,696
35	312.000	Boiler Plant Equipment - Electric Sibley	\$50,347,812	R-35	\$0	\$50,347,812	99.6600%	\$0	\$50,176,629
36	312.020	Boiler AQC Equipment - Electric Sibley 3	\$6,421,268	R-36	\$0	\$6,421,268	99.6600%	\$0	\$6,399,436
37	314.000	Turbogenerator - Electric Sibley 3	\$22,940,913	R-37	\$0	\$22,940,913	99.6600%	\$0	\$22,862,914
38	315.000	Accessory Equipment - Electric Sibley 3	\$6,460,782	R-38	\$0	\$6,460,782	99.6600%	\$0	\$6,438,815
39	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$270,048	R-39	\$0	\$270,048	99.6600%	\$0	\$269,130
40		TOTAL SIBLEY UNIT 3 - STEAM	\$96,535,842		\$0	\$96,535,842		\$0	\$96,207,620
41		SIBLEY FACILITY COMMON - STEAM							
42	310.000	Land - Electric - Sibley Common MPS	\$0	R-42	\$0	\$0	99.6600%	\$0	\$0
43	311.000	Structures - Electric - Sibley Common	\$14,510,353	R-43	\$0	\$14,510,353	99.6600%	\$0	\$14,461,018
44	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$16,227,136	R-44	\$0	\$16,227,136	99.6600%	\$0	\$16,171,964
45	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$203,486	R-45	\$0	\$203,486	99.6600%	\$0	\$202,794

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
46	314.000	Turbogenerator - Electric - Sibley Common	\$270,502	R-46	\$0	\$270,502	99.6600%	\$0	\$269,582
47	315.000	Accessory Equipment - Electric - Sibley Common	\$3,375,881	R-47	\$0	\$3,375,881	99.6600%	\$0	\$3,364,403
48	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$352,526	R-48	\$0	\$352,526	99.6600%	\$0	\$351,327
49		TOTAL SIBLEY FACILITY COMMON - STEAM	\$34,939,884		\$0	\$34,939,884		\$0	\$34,821,088
50		JEFFREY UNIT 1 - STEAM							
51	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-51	\$0	\$0	99.6600%	\$0	\$0
52	311.000	Structures - Electric Jeffrey 1	\$5,644,289	R-52	\$0	\$5,644,289	99.6600%	\$0	\$5,625,098
53	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$9,373,613	R-53	\$0	\$9,373,613	99.6600%	\$0	\$9,341,743
54	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$2,367,258	R-54	\$0	\$2,367,258	99.6600%	\$0	\$2,359,209
55	314.000	Turbogenerator - Electric - Jeffrey 1	\$1,952,384	R-55	\$0	\$1,952,384	99.6600%	\$0	\$1,945,746
56	315.000	Accessory Equipment - Electric - Jeffrey 1	\$1,857,972	R-56	\$0	\$1,857,972	99.6600%	\$0	\$1,851,655
57	316.000	Misc Power Plant - Electric - Jeffrey 1	\$167,184	R-57	\$0	\$167,184	99.6600%	\$0	\$166,616
58		TOTAL JEFFREY UNIT 1 - STEAM	\$21,362,700		\$0	\$21,362,700		\$0	\$21,290,067
59		JEFFREY UNIT 2 - STEAM							
60	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-60	\$0	\$0	99.6600%	\$0	\$0
61	311.000	Structures - Electric - Jeffrey 2	\$4,307,372	R-61	\$0	\$4,307,372	99.6600%	\$0	\$4,292,727
62	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$14,327,022	R-62	\$0	\$14,327,022	99.6600%	\$0	\$14,278,310
63	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$1,658,800	R-63	\$0	\$1,658,800	99.6600%	\$0	\$1,653,160
64	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,435,759	R-64	\$0	\$2,435,759	99.6600%	\$0	\$2,427,477
65	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,496,298	R-65	\$0	\$1,496,298	99.6600%	\$0	\$1,491,211
66	316.000	Misc Power Plant - Electric - Jeffrey 2	\$270,635	R-66	\$0	\$270,635	99.6600%	\$0	\$269,715
67		TOTAL JEFFREY UNIT 2 - STEAM	\$24,495,886		\$0	\$24,495,886		\$0	\$24,412,600
68		JEFFREY UNIT 3 - STEAM							
69	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-69	\$0	\$0	99.6600%	\$0	\$0
70	311.000	Structures - Electric - Jeffrey 3	\$4,609,301	R-70	\$0	\$4,609,301	99.6600%	\$0	\$4,593,629
71	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$17,230,986	R-71	\$0	\$17,230,986	99.6600%	\$0	\$17,172,401
72	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$1,948,700	R-72	\$0	\$1,948,700	99.6600%	\$0	\$1,942,074
73	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,789,854	R-73	\$0	\$3,789,854	99.6600%	\$0	\$3,776,968
74	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,217,415	R-74	\$0	\$2,217,415	99.6600%	\$0	\$2,209,876
75	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$81,108	R-75	\$0	\$81,108	99.6600%	\$0	\$80,832
76		TOTAL JEFFREY UNIT 3 - STEAM	\$29,877,364		\$0	\$29,877,364		\$0	\$29,775,780
77		JEFFREY FACILITY COMMON - STEAM							
78	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-78	\$0	\$0	99.6600%	\$0	\$0
79	311.000	Structures - Electric - Jeffrey Common	\$1,528,292	R-79	\$410,538	\$1,938,830	99.6600%	\$0	\$1,932,238
80	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$976,807	R-80	\$1,438,628	\$2,415,435	99.6600%	\$0	\$2,407,223
81	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$2,164,990	R-81	\$0	\$2,164,990	99.6600%	\$0	\$2,157,629
82	314.000	Turbogenerator - Electric - Jeffrey Common	\$309,123	R-82	\$0	\$309,123	99.6600%	\$0	\$308,072
83	315.000	Accessory Equipment - Electric - Jeffrey Common	\$437,163	R-83	\$954,738	\$1,391,901	99.6600%	\$0	\$1,387,169
84	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$539,268	R-84	\$32,089	\$571,357	99.6600%	\$0	\$569,414
85		TOTAL JEFFREY FACILITY COMMON - STEAM	\$5,955,643		\$2,835,993	\$8,791,636		\$0	\$8,761,745
86		IATAN UNIT 1 - STEAM							
87	310.000	Land - Electric - Iatan 1 SJLP	\$0	R-87	\$0	\$0	99.6600%	\$0	\$0
88	311.000	Structures - Electric - Iatan 1	\$2,585,910	R-88	\$0	\$2,585,910	99.6600%	\$0	\$2,577,118

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89	311.000	Structures - Ellectric Disallowance - Iatan 1	-\$1,951	R-89	\$0	-\$1,951	100.0000%	\$0	-\$1,951
90	312.000	Boiler Plant Equipment - Iatan 1	\$31,893,847	R-90	\$6,043,611	\$37,937,458	99.6600%	\$0	\$37,808,471
91	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$37,516	R-91	\$0	-\$37,516	100.0000%	\$0	-\$37,516
92	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$106,795	R-92	\$0	\$106,795	99.6600%	\$0	\$106,432
93	314.000	Turbogenerator - Electric - Iatan 1	\$8,348,287	R-93	\$0	\$8,348,287	99.6600%	\$0	\$8,319,903
94	315.000	Accessory Equipment - Electric - Iatan 1	\$5,596,334	R-94	\$0	\$5,596,334	99.6600%	\$0	\$5,577,306
95	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$3,589	R-95	\$0	-\$3,589	100.0000%	\$0	-\$3,589
96	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$617,968	R-96	\$0	\$617,968	99.6600%	\$0	\$615,867
97	316.000	Misc Power Equipment - Ellectric Disallowance - Iatan 1	-\$415	R-97	\$0	-\$415	100.0000%	\$0	-\$415
98		TOTAL IATAN UNIT 1 - STEAM	\$49,105,670		\$6,043,611	\$55,149,281		\$0	\$54,961,626
99		IATAN UNIT 2 - STEAM							
100	311.000	Structures - Electric - Iatan 2	\$4,230,128	R-100	\$0	\$4,230,128	99.6600%	\$0	\$4,215,746
101	311.000	Structures - Ellectric - Disallowance - Iatan 2	-\$56,649	R-101	\$0	-\$56,649	100.0000%	\$0	-\$56,649
102	312.000	Boiler Plant Equipment - Iatan 2	\$33,403,082	R-102	\$0	\$33,403,082	99.6600%	\$0	\$33,289,512
103	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$468,448	R-103	\$0	-\$468,448	100.0000%	\$0	-\$468,448
104	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	R-104	\$0	\$0	99.6600%	\$0	\$0
105	314.000	Turbogenerator - Electric - Iatan 2	\$10,569,480	R-105	\$0	\$10,569,480	99.6600%	\$0	\$10,533,544
106	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$70,204	R-106	\$0	-\$70,204	100.0000%	\$0	-\$70,204
107	315.000	Accessory Equipment - Electric - Iatan 2	\$2,714,176	R-107	\$0	\$2,714,176	99.6600%	\$0	\$2,704,948
108	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$24,068	R-108	\$0	-\$24,068	100.0000%	\$0	-\$24,068
109	316.000	Misc Power Plant - Electric - Iatan 2	\$197,133	R-109	\$0	\$197,133	99.6600%	\$0	\$196,463
110	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$2,827	R-110	\$0	-\$2,827	100.0000%	\$0	-\$2,827
111		TOTAL IATAN UNIT 2 - STEAM	\$50,491,803		\$0	\$50,491,803		\$0	\$50,318,017
112		IATAN FACILITY COMMON - STEAM							
113	310.000	Land - Electric - Iatan Common SJLP	\$0	R-113	\$0	\$0	99.6600%	\$0	\$0
114	311.000	Structures - Electric - Iatan Common	\$3,087,268	R-114	\$0	\$3,087,268	99.6600%	\$0	\$3,076,771
115	312.000	Boiler Plant Equipment - Iatan Common	\$8,149,486	R-115	\$106,357	\$8,255,843	99.6600%	\$0	\$8,227,773
116	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-116	\$0	\$0	99.6600%	\$0	\$0
117	314.000	Turbogenerator - Electric - Iatan Common	\$308,474	R-117	\$0	\$308,474	99.6600%	\$0	\$307,425
118	315.000	Accessory Equipment - Iatan Common	\$1,394,014	R-118	\$0	\$1,394,014	99.6600%	\$0	\$1,389,274
119	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$83,802	R-119	\$0	\$83,802	99.6600%	\$0	\$83,517
120		TOTAL IATAN FACILITY COMMON - STEAM	\$13,023,044		\$106,357	\$13,129,401		\$0	\$13,084,760
121		LAKE ROAD UNIT 1 - STEAM							
122	310.000	Land - Electric - Lake Road 1 SJLP	\$0	R-122	\$0	\$0	75.7300%	\$0	\$0
123	311.000	Structures - Electric - Lake Road 1	\$609,088	R-123	\$0	\$609,088	75.7300%	\$0	\$461,262
124	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$36,101	R-124	\$0	\$36,101	65.5150%	\$0	\$23,652
125	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	R-125	\$0	\$0	65.5150%	\$0	\$0
126	314.000	Turbogenerator - Electric - Lake Road 1	\$2,035,910	R-126	\$0	\$2,035,910	99.2550%	\$0	\$2,020,742
127	315.000	Accessory Equipment - Electric - Lake Road 1	\$417,387	R-127	\$0	\$417,387	75.7300%	\$0	\$316,087
128	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	R-128	\$0	\$0	47.3810%	\$0	\$0
129		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,098,486		\$0	\$3,098,486		\$0	\$2,821,743
130		LAKE ROAD UNIT 2 - STEAM							
131	310.000	Land - Electric - Lake Road 2 SJLP	\$0	R-131	\$0	\$0	75.7300%	\$0	\$0
132	311.000	Structures - Electric - Lake Road 2	\$749,212	R-132	\$0	\$749,212	75.7300%	\$0	\$567,378
133	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$6,098	R-133	\$0	\$6,098	65.5150%	\$0	\$3,995
134	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	R-134	\$0	\$0	65.5150%	\$0	\$0

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135	314.000	Turbogenerator - Electric - Lake Road 2	\$2,114,850	R-135	\$0	\$2,114,850	99.2550%	\$0	\$2,099,094
136	315.000	Accessory Equipment - Electric - Lake Road 2	\$391,354	R-136	\$0	\$391,354	75.7300%	\$0	\$296,372
137	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	R-137	\$0	\$0	47.3810%	\$0	\$0
138		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,261,514		\$0	\$3,261,514		\$0	\$2,966,839
139		LAKE ROAD UNIT 3 - STEAM							
140	310.000	Land - Electric - Lake Road 3 SJLP	\$0	R-140	\$0	\$0	75.7300%	\$0	\$0
141	311.000	Structures - Electric - Lake Road 3	\$249,200	R-141	\$0	\$249,200	75.7300%	\$0	\$188,719
142	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	R-142	\$0	\$0	65.5150%	\$0	\$0
143	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	R-143	\$0	\$0	65.5150%	\$0	\$0
144	314.000	Turbogenerator - Electric - Lake Road 3	\$697,156	R-144	\$0	\$697,156	99.2550%	\$0	\$691,962
145	315.000	Accessory Equipment - Electric - Lake Road 3	\$76,165	R-145	\$0	\$76,165	75.7300%	\$0	\$57,680
146	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	R-146	\$0	\$0	47.3810%	\$0	\$0
147		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,022,521		\$0	\$1,022,521		\$0	\$938,361
148		LAKE ROAD UNIT 4 - STEAM							
149	310.000	Land - Electric - Lake Road 4 SJLP	\$0	R-149	\$0	\$0	75.7300%	\$0	\$0
150	311.000	Structures - Electric - Lake Road 4	\$1,822,652	R-150	\$0	\$1,822,652	75.7300%	\$0	\$1,380,294
151	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$5,407,078	R-151	\$458,591	\$5,865,669	65.5150%	\$0	\$3,842,893
152	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$213,367	R-152	\$0	\$213,367	65.5150%	\$0	\$139,787
153	314.000	Turbogenerator - Electric - Lake Road 4	\$5,870,676	R-153	\$0	\$5,870,676	99.2550%	\$0	\$5,826,939
154	315.000	Accessory Equipment - Electric - Lake Road 4	\$1,605,101	R-154	\$0	\$1,605,101	75.7300%	\$0	\$1,215,543
155	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$3,337	R-155	\$0	\$3,337	47.3810%	\$0	\$1,581
156		TOTAL LAKE ROAD UNIT 4 - STEAM	\$14,922,211		\$458,591	\$15,380,802		\$0	\$12,407,037
157		LAKE ROAD BOILERS - STEAM							
158	310.000	Land - Electric - Lake Road Boilers SJLP	\$0	R-158	\$0	\$0	75.7300%	\$0	\$0
159	311.000	Structures - Electric - Lake Road Boilers	\$4,505,195	R-159	\$0	\$4,505,195	75.7300%	\$0	\$3,411,784
160	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$15,291,919	R-160	\$0	\$15,291,919	65.5150%	\$0	\$10,018,501
161	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$1,294,772	R-161	\$0	\$1,294,772	65.5150%	\$0	\$848,270
162	314.000	Turbogenerators - Electric - Lake Road Boilers	\$178,735	R-162	\$0	\$178,735	99.2550%	\$0	\$177,403
163	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$1,844,095	R-163	\$0	\$1,844,095	75.7300%	\$0	\$1,396,533
164	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$288,562	R-164	\$0	\$288,562	47.3810%	\$0	\$136,724
165		TOTAL LAKE ROAD BOILERS - STEAM	\$23,403,278		\$0	\$23,403,278		\$0	\$15,989,215
166		GMO DEPRECIATION ALLOWANCE							
167	312.990	Depreciation Allowance	\$9,750,000	R-167	\$0	\$9,750,000	100.0000%	\$0	\$9,750,000
168		TOTAL GMO DEPRECIATION ALLOWANCE	\$9,750,000		\$0	\$9,750,000		\$0	\$9,750,000
169		TOTAL STEAM PRODUCTION	\$426,908,817		\$9,444,552	\$436,353,369		\$0	\$424,014,215
170		NUCLEAR PRODUCTION							
171		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
172		HYDRAULIC PRODUCTION							
173		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
174		OTHER PRODUCTION							
175		COSSROADS UNIT 1 - NATURAL GAS							

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176	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-176	\$0	\$0	99.6600%	\$0	\$0
177	340.000	Land - Electric - Crossroads 1 MPS	\$0	R-177	\$0	\$0	99.6600%	\$0	\$0
178	341.000	Structures - Electric - Crossroads 1	\$0	R-178	\$0	\$0	99.6600%	\$0	\$0
179	342.000	Fuel Holders - Crossroads 1	\$0	R-179	\$0	\$0	99.6600%	\$0	\$0
180	343.000	Prime Movers - Crossroads 1	\$0	R-180	\$0	\$0	99.6600%	\$0	\$0
181	344.000	Generators - Crossroads 1	\$0	R-181	\$0	\$0	99.6600%	\$0	\$0
182	345.000	Accessory - Crossroads 1	\$0	R-182	\$0	\$0	99.6600%	\$0	\$0
183	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-183	\$0	\$0	99.6600%	\$0	\$0
184		TOTAL CROSSROADS UNIT 1 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
185		CROSSROADS UNIT 2 - NATURAL GAS							
186	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-186	\$0	\$0	99.6600%	\$0	\$0
187	340.000	Land - Electric - Crossroads 2 MPS	\$0	R-187	\$0	\$0	99.6600%	\$0	\$0
188	341.000	Structures - Electric - Crossroads 2	\$0	R-188	\$0	\$0	99.6600%	\$0	\$0
189	342.000	Fuel Holders - Crossroads 2	\$0	R-189	\$0	\$0	99.6600%	\$0	\$0
190	343.000	Prime Movers - Crossroads 2	\$0	R-190	\$0	\$0	99.6600%	\$0	\$0
191	344.000	Generators - Crossroads 2	\$0	R-191	\$0	\$0	99.6600%	\$0	\$0
192	345.000	Accessory - Crossroads 2	\$0	R-192	\$0	\$0	99.6600%	\$0	\$0
193	346.000	Misc Power Plant Equip - Crossroads 2	\$0	R-193	\$0	\$0	99.6600%	\$0	\$0
194		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
195		CROSSROADS UNIT 3 - NATURAL GAS							
196	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-196	\$0	\$0	99.6600%	\$0	\$0
197	340.000	Land - Electric - Crossroads 3	\$0	R-197	\$0	\$0	99.6600%	\$0	\$0
198	341.000	Structures - Electric - Crossroads 3	\$0	R-198	\$0	\$0	99.6600%	\$0	\$0
199	342.000	Fuel Holders - Crossroads 3	\$0	R-199	\$0	\$0	99.6600%	\$0	\$0
200	343.000	Prime Movers - Crossroads 3	\$0	R-200	\$0	\$0	99.6600%	\$0	\$0
201	344.000	Generators - Crossroads 3	\$0	R-201	\$0	\$0	99.6600%	\$0	\$0
202	345.000	Accessory - Crossroads 3	\$0	R-202	\$0	\$0	99.6600%	\$0	\$0
203	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-203	\$0	\$0	99.6600%	\$0	\$0
204		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
205		CROSSROADS UNIT 4 - NATURAL GAS							
206	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-206	\$0	\$0	99.6600%	\$0	\$0
207	340.000	Land - Electric - Crossroads 4 MPS	\$0	R-207	\$0	\$0	99.6600%	\$0	\$0
208	341.000	Structures - Electric - Crossroads 4	\$0	R-208	\$0	\$0	99.6600%	\$0	\$0
209	342.000	Fuel Holders - Crossroad 4	\$0	R-209	\$0	\$0	99.6600%	\$0	\$0
210	343.000	Prime Movers - Crossroads 4	\$0	R-210	\$0	\$0	99.6600%	\$0	\$0
211	344.000	Generators - Crossroads 4	\$0	R-211	\$0	\$0	99.6600%	\$0	\$0
212	345.000	Accessory - Crossroads 4	\$0	R-212	\$0	\$0	99.6600%	\$0	\$0
213	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-213	\$0	\$0	99.6600%	\$0	\$0
214		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
215		CROSSROADS COMMON - NATURAL GAS							
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	R-216	\$0	\$0	99.6600%	\$0	\$0
217	340.000	Land - Electric - Crossroads Common	\$0	R-217	\$0	\$0	99.6600%	\$0	\$0
218	341.000	Structures - Electric - Crossroads Common	\$0	R-218	\$0	\$0	99.6600%	\$0	\$0
219	342.000	Fuel Holders - Crossroads Common	\$0	R-219	\$0	\$0	99.6600%	\$0	\$0
220	343.000	Prime Movers - Crossroads Common	\$0	R-220	\$0	\$0	99.6600%	\$0	\$0
221	344.000	Generators - Crossroads Common	\$0	R-221	\$0	\$0	99.6600%	\$0	\$0
222	345.000	Accessory - Crossroads Common	\$0	R-222	\$0	\$0	99.6600%	\$0	\$0
223	345.000	Misc Power Plant Equip - Crossroads Common	\$0	R-223	\$0	\$0	99.6600%	\$0	\$0
224		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
225		TOTAL CROSSROADS - NATURAL GAS							

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226	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$5,218,366	R-226	-\$2,841,288	\$2,377,078	99.6600%	\$0	\$2,368,996
227	340.000	Land - Electric - Total Crossroads	\$0	R-227	\$0	\$0	99.6600%	\$0	\$0
228	341.000	Structures - Electric - Total Crossroads	\$578,510	R-228	-\$411,204	\$167,306	99.6600%	\$0	\$166,737
229	342.000	Fuel Holders - Total Crossroads	\$1,983,914	R-229	-\$1,369,175	\$614,739	99.6600%	\$0	\$612,649
230	343.000	Prime Movers - Total Crossroads	\$50,987,135	R-230	-\$35,210,259	\$15,776,876	99.6600%	\$0	\$15,723,235
231	344.000	Generators - Total Crossroads	\$8,843,099	R-231	-\$6,357,049	\$2,486,050	99.6600%	\$0	\$2,477,597
232	345.000	Accessory - Total Crossroads	\$4,719,240	R-232	-\$4,549,885	\$169,355	99.6600%	\$0	\$168,779
233	346.000	Misc Power Plant Equip - Total Crossroads	\$16,381	R-233	-\$46,839	-\$30,458	99.6600%	\$0	-\$30,354
234		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$72,346,645		-\$50,785,699	\$21,560,946		\$0	\$21,487,639
235		GREENWOOD UNIT 1 - NATURAL GAS							
236	340.000	Land - Electric - Greenwood 1 MPS	\$0	R-236	\$0	\$0	99.6600%	\$0	\$0
237	341.000	Structures - Electric - Greenwood 1	\$293,564	R-237	\$0	\$293,564	99.6600%	\$0	\$292,566
238	342.000	Fuel Holders - Greenwood 1	\$656,592	R-238	\$0	\$656,592	99.6600%	\$0	\$654,360
239	343.000	Prime Movers - Greenwood 1	\$6,685,892	R-239	\$0	\$6,685,892	99.6600%	\$0	\$6,663,160
240	344.000	Generators - Greenwood 1	\$2,262,363	R-240	\$0	\$2,262,363	99.6600%	\$0	\$2,254,671
241	345.000	Accessory Equipment - Greenwood 1	\$1,236,071	R-241	\$0	\$1,236,071	99.6600%	\$0	\$1,231,868
242	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-242	\$0	\$0	99.6600%	\$0	\$0
243		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$11,134,482		\$0	\$11,134,482		\$0	\$11,096,625
244		GREENWOOD UNIT 2 - NATURAL GAS							
245	340.000	Land - Electric - Greenwood 2	\$0	R-245	\$0	\$0	99.6600%	\$0	\$0
246	341.000	Structures - Electric - Greenwood 2	\$45,498	R-246	\$0	\$45,498	99.6600%	\$0	\$45,343
247	342.000	Fuel Holders - Greenwood 2	\$147,113	R-247	\$0	\$147,113	99.6600%	\$0	\$146,613
248	343.000	Prime Movers - Greenwood 2	\$6,531,337	R-248	\$0	\$6,531,337	99.6600%	\$0	\$6,509,130
249	344.000	Generators - Greenwood 2	\$1,941,641	R-249	\$0	\$1,941,641	99.6600%	\$0	\$1,935,039
250	345.000	Accessory Equipment - Greenwood 2	\$430,643	R-250	\$0	\$430,643	99.6600%	\$0	\$429,179
251	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-251	\$0	\$0	99.6600%	\$0	\$0
252		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$9,096,232		\$0	\$9,096,232		\$0	\$9,065,304
253		GREENWOOD UNIT 3 - NATURAL GAS							
254	340.000	Land - Electric - Greenwood 3	\$0	R-254	\$0	\$0	99.6600%	\$0	\$0
255	341.000	Structures - Electric - Greenwood 3	\$292,663	R-255	\$0	\$292,663	99.6600%	\$0	\$291,668
256	342.000	Fuel Holders - Greenwood 3	\$669,099	R-256	\$0	\$669,099	99.6600%	\$0	\$666,824
257	343.000	Prime Movers - Greenwood 3	\$5,414,347	R-257	\$0	\$5,414,347	99.6600%	\$0	\$5,395,938
258	344.000	Generators - Greenwood 3	\$1,316,215	R-258	\$0	\$1,316,215	99.6600%	\$0	\$1,311,740
259	345.000	Accessory Equipment - Greenwood 3	\$929,105	R-259	\$0	\$929,105	99.6600%	\$0	\$925,946
260	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-260	\$0	\$0	99.6600%	\$0	\$0
261		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$8,621,429		\$0	\$8,621,429		\$0	\$8,592,116
262		GREENWOOD UNIT 4 - NATURAL GAS							
263	340.000	Land - Electric - Greenwood 4	\$0	R-263	\$0	\$0	99.6600%	\$0	\$0
264	341.000	Structures - Electric - Greenwood 4	\$26,942	R-264	\$0	\$26,942	99.6600%	\$0	\$26,850
265	342.000	Fuel Holders - Greenwood 4	\$138,508	R-265	\$0	\$138,508	99.6600%	\$0	\$138,037
266	343.000	Prime Movers - Greenwood 4	\$6,775,324	R-266	\$0	\$6,775,324	99.6600%	\$0	\$6,752,288
267	344.000	Generators - Greenwood 4	\$1,317,866	R-267	\$0	\$1,317,866	99.6600%	\$0	\$1,313,385
268	345.000	Accessory Equipment - Greenwood 4	\$229,279	R-268	\$0	\$229,279	99.6600%	\$0	\$228,499
269	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-269	\$0	\$0	99.6600%	\$0	\$0
270		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$8,487,919		\$0	\$8,487,919		\$0	\$8,459,059
271		GREENWOOD COMMON							
272	340.000	Land - Electric - Greenwood Common	\$0	R-272	\$0	\$0	99.6600%	\$0	\$0
273	341.000	Structures - Electric - Greenwood Common	\$642,729	R-273	\$0	\$642,729	99.6600%	\$0	\$640,544
274	342.000	Fuel Holders - Greenwood Common	\$493,578	R-274	\$0	\$493,578	99.6600%	\$0	\$491,900
275	343.000	Prime Movers - Greenwood Common	\$368,633	R-275	\$0	\$368,633	99.6600%	\$0	\$367,380
276	344.000	Generators - Greenwood Common	\$2,171	R-276	\$0	\$2,171	99.6600%	\$0	\$2,164
277	345.000	Accessory Equipment - Greenwood Common	\$848,486	R-277	\$0	\$848,486	99.6600%	\$0	\$845,601
278	346.000	Misc Power Plant Equip - Greenwood Common	\$8,917	R-278	\$0	\$8,917	99.6600%	\$0	\$8,887
279		TOTAL GREENWOOD COMMON	\$2,364,514		\$0	\$2,364,514		\$0	\$2,356,476

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280		NEVADA - OIL							
281	340.000	Land - Electric Nevada MPS	\$0	R-281	\$0	\$0	99.6600%	\$0	\$0
282	341.000	Structures - Electric - Nevada	\$108,759	R-282	\$0	\$108,759	99.6600%	\$0	\$108,389
283	342.000	Fuel Holders - Nevada	\$403,299	R-283	\$0	\$403,299	99.6600%	\$0	\$401,928
284	343.000	Prime Movers - Nevada	\$900,425	R-284	\$0	\$900,425	99.6600%	\$0	\$897,364
285	344.000	Generators - Nevada	\$613,592	R-285	\$0	\$613,592	99.6600%	\$0	\$611,506
286	345.000	Accessory Equipment - Nevada	\$418,153	R-286	\$0	\$418,153	99.6600%	\$0	\$416,731
287	346.000	Misc Power Plant Equipment - Nevada	\$1,860	R-287	\$0	\$1,860	99.6600%	\$0	\$1,854
288		TOTAL NEVADA - OIL	\$2,446,088		\$0	\$2,446,088		\$0	\$2,437,772
289		SOUTH HARPER UNIT 1 - NATURAL GAS							
290	340.000	Land - Electric - South Harper 1	\$0	R-290	\$0	\$0	99.6600%	\$0	\$0
291	341.000	Structures - Electric - South Harper 1	\$264,015	R-291	\$0	\$264,015	99.6600%	\$0	\$263,117
292	342.000	Fuel Holders - South Harper 1	\$162,642	R-292	\$0	\$162,642	99.6600%	\$0	\$162,089
293	343.000	Prime Movers - South Harper 1	\$13,487,186	R-293	\$0	\$13,487,186	99.6600%	\$0	\$13,441,330
294	344.000	Generators - South Harper 1	\$2,919,715	R-294	\$0	\$2,919,715	99.6600%	\$0	\$2,909,788
295	345.000	Accessory Equipment - South Harper 1	\$1,539,487	R-295	\$0	\$1,539,487	99.6600%	\$0	\$1,534,253
296	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-296	\$0	\$0	99.6600%	\$0	\$0
297		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$18,373,045		\$0	\$18,373,045		\$0	\$18,310,577
298		SOUTH HARPER UNIT 2 - NATURAL GAS							
299	340.000	Land - Electric - South Harper 2	\$0	R-299	\$0	\$0	99.6600%	\$0	\$0
300	341.000	Structures - Electric - South Harper 2	\$263,869	R-300	\$0	\$263,869	99.6600%	\$0	\$262,972
301	342.000	Fuel Holders - South Harper 2	\$162,642	R-301	\$0	\$162,642	99.6600%	\$0	\$162,089
302	343.000	Prime Movers - South Harper 2	\$13,670,713	R-302	\$0	\$13,670,713	99.6600%	\$0	\$13,624,233
303	344.000	Generators - South Harper 2	\$2,919,715	R-303	\$0	\$2,919,715	99.6600%	\$0	\$2,909,788
304	345.000	Accessory Equipment - South Harper 2	\$1,539,487	R-304	\$0	\$1,539,487	99.6600%	\$0	\$1,534,253
305	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-305	\$0	\$0	99.6600%	\$0	\$0
306		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$18,556,426		\$0	\$18,556,426		\$0	\$18,493,335
307		SOUTH HARPER UNIT 3 - NATURAL GAS							
308	340.000	Land - Electric - South Harper 3	\$0	R-308	\$0	\$0	99.6600%	\$0	\$0
309	341.000	Structures - Electric - South Harper 3	\$264,097	R-309	\$0	\$264,097	99.6600%	\$0	\$263,199
310	342.000	Fuel Holders - South Harper 3	\$162,642	R-310	\$0	\$162,642	99.6600%	\$0	\$162,089
311	343.000	Prime Movers - South Harper 3	\$13,518,184	R-311	\$0	\$13,518,184	99.6600%	\$0	\$13,472,222
312	344.000	Generators - South Harper 3	\$2,919,715	R-312	\$0	\$2,919,715	99.6600%	\$0	\$2,909,788
313	345.000	Accessory Equipment - South Harper 3	\$1,539,487	R-313	\$0	\$1,539,487	99.6600%	\$0	\$1,534,253
314	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-314	\$0	\$0	99.6600%	\$0	\$0
315		TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS	\$18,404,125		\$0	\$18,404,125		\$0	\$18,341,551
316		SOUTH HARPER - COMMON							
317	340.000	Land - Electric - South Harper Common	\$0	R-317	\$0	\$0	99.6600%	\$0	\$0
318	341.000	Structures - Electric - South Harper Common	\$1,644,939	R-318	\$0	\$1,644,939	99.6600%	\$0	\$1,639,346
319	342.000	Fuel Holders - South Harper Common	\$1,136,968	R-319	\$0	\$1,136,968	99.6600%	\$0	\$1,133,102
320	343.000	Prime Movers - South Harper Common	\$960,404	R-320	\$0	\$960,404	99.6600%	\$0	\$957,139
321	344.000	Generators - South Harper Common	\$12,297	R-321	\$0	\$12,297	99.6600%	\$0	\$12,255
322	345.000	Accessory Equipment - South Harper Common	\$1,387,385	R-322	\$0	\$1,387,385	99.6600%	\$0	\$1,382,668
323	346.000	Misc Power Plant Equip - South Harper Common	\$91,006	R-323	\$0	\$91,006	99.6600%	\$0	\$90,697
324		TOTAL SOUTH HARPER - COMMON	\$5,232,999		\$0	\$5,232,999		\$0	\$5,215,207
325		LAKE ROAD TURBINE 5 - NATURAL GAS & OIL							
326	340.000	Land - Electric Lake Road 5 SJLP	\$0	R-326	\$0	\$0	99.6600%	\$0	\$0
327	341.000	Structures - Electric Lake Road 5	\$1,093,139	R-327	\$0	\$1,093,139	99.6600%	\$0	\$1,089,422
328	342.000	Fuel Holders - Lake Road 5	\$601,425	R-328	\$0	\$601,425	99.6600%	\$0	\$599,380
329	343.000	Prime Movers - Lake Road 5	\$5,219,588	R-329	\$0	\$5,219,588	99.6600%	\$0	\$5,201,841
330	344.000	Generators - Lake Road 5	\$1,920,630	R-330	\$0	\$1,920,630	99.6600%	\$0	\$1,914,100
331	345.000	Accessory Equipment - Lake Road 5	\$424,538	R-331	\$0	\$424,538	99.6600%	\$0	\$423,095

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332	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	R-332	\$0	\$0	99.6600%	\$0	\$0
333		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS & OIL	\$9,259,320		\$0	\$9,259,320		\$0	\$9,227,838
334		LAKE ROAD TURBINE 6 - OIL							
335	340.000	Land - Electric Lake Road 6 SJLP	\$0	R-335	\$0	\$0	99.6600%	\$0	\$0
336	341.000	Structures - Electric Lake Road 6	\$144,313	R-336	\$0	\$144,313	99.6600%	\$0	\$143,822
337	342.000	Fuel Holders - Lake Road 6	\$0	R-337	\$0	\$0	99.6600%	\$0	\$0
338	343.000	Prime Movers - Lake Road 6	\$3,732,373	R-338	\$0	\$3,732,373	99.6600%	\$0	\$3,719,683
339	344.000	Generators - Lake Road 6	\$356,867	R-339	\$0	\$356,867	99.6600%	\$0	\$355,654
340	345.000	Accessory Equipment - Lake Road 6	\$439,416	R-340	\$0	\$439,416	99.6600%	\$0	\$437,922
341	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	R-341	\$0	\$0	99.6600%	\$0	\$0
342		TOTAL LAKE ROAD TURBINE 6 - OIL	\$4,672,969		\$0	\$4,672,969		\$0	\$4,657,081
343		LAKE ROAD TURBINE 7 - OIL							
344	340.000	Land - Electric Lake Road 7 SJLP	\$0	R-344	\$0	\$0	99.6600%	\$0	\$0
345	341.000	Structures - Electric Lake Road 7	\$14,635	R-345	\$0	\$14,635	99.6600%	\$0	\$14,585
346	342.000	Fuel Holders - Lake Road 7	\$9,700	R-346	\$0	\$9,700	99.6600%	\$0	\$9,667
347	343.000	Prime Movers - Lake Road 7	\$1,987,071	R-347	\$0	\$1,987,071	99.6600%	\$0	\$1,980,315
348	344.000	Generators - Lake Road 7	\$117,553	R-348	\$0	\$117,553	99.6600%	\$0	\$117,153
349	345.000	Accessory Equipment - Lake Road 7	\$273,795	R-349	\$0	\$273,795	99.6600%	\$0	\$272,864
350	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	R-350	\$0	\$0	99.6600%	\$0	\$0
351		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,402,754		\$0	\$2,402,754		\$0	\$2,394,584
352		LANDFILL TURBINE - METHANE GAS							
353	340.000	Land - Electric Landfill Turbine SJLP	\$0	R-353	\$0	\$0	99.6600%	\$0	\$0
354	341.000	Structures - Electric Landfill Turbine	\$23,789	R-354	\$0	\$23,789	99.6600%	\$0	\$23,708
355	342.000	Fuel Holders - Landfill Turbine	\$520,314	R-355	\$0	\$520,314	99.6600%	\$0	\$518,545
356	343.000	Prime Movers - Landfill Turbine	\$3,205	R-356	\$0	\$3,205	99.6600%	\$0	\$3,194
357	344.000	Generators - Landfill Turbine	\$817,927	R-357	\$0	\$817,927	99.6600%	\$0	\$815,146
358	345.000	Accessory Equipment - Landfill Turbine	\$8,545	R-358	\$0	\$8,545	99.6600%	\$0	\$8,516
359	346.000	Misc Power Plant Equipment - Landfill Turbine	\$25	R-359	\$0	\$25	99.6600%	\$0	\$25
360		TOTAL LANDFILL TURBINE - METHANE GAS	\$1,373,805		\$0	\$1,373,805		\$0	\$1,369,134
361		RALPH GREEN UNIT 3 - NATURAL GAS							
362	340.000	Land - Electric Ralph Green 3 SJLP	\$0	R-362	\$0	\$0	99.6600%	\$0	\$0
363	341.000	Structures - Electric Ralph Green 3	\$740,476	R-363	\$0	\$740,476	99.6600%	\$0	\$737,958
364	342.000	Fuel Holders - Ralph Green 3	\$189,212	R-364	\$0	\$189,212	99.6600%	\$0	\$188,569
365	343.000	Prime Movers - Ralph Green 3	\$4,766,664	R-365	\$0	\$4,766,664	99.6600%	\$0	\$4,750,457
366	344.000	Generators - Ralph Green 3	\$6,304,401	R-366	\$0	\$6,304,401	99.6600%	\$0	\$6,282,966
367	345.000	Accessory Equipment - Ralph Green 3	\$1,120,031	R-367	\$0	\$1,120,031	99.6600%	\$0	\$1,116,223
368	346.000	Misc Power Plant Equipment - Ralph Green 3	\$13,927	R-368	\$0	\$13,927	99.6600%	\$0	\$13,880
369		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$13,134,711		\$0	\$13,134,711		\$0	\$13,090,053
370		OTHER PRODUCTION - SOLAR							
371	344.010	Other Production Generators - Solar	\$630,077	R-371	-\$393,861	\$236,216	99.6600%	\$0	\$235,413
372		TOTAL OTHER PRODUCTION - SOLAR	\$630,077		-\$393,861	\$236,216		\$0	\$235,413
373		TOTAL OTHER PRODUCTION	\$206,537,540		-\$51,179,560	\$155,357,980		\$0	\$154,829,764
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	-\$17,474,673	R-375	\$0	-\$17,474,673	99.6600%	\$0	-\$17,415,259
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$17,474,673		\$0	-\$17,474,673		\$0	-\$17,415,259
377		TOTAL PRODUCTION PLANT	\$615,971,684		-\$41,735,008	\$574,236,676		\$0	\$561,428,720
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$0	R-379	\$0	\$0	99.6600%	\$0	\$0
380	350.001	Land Rights - Transmission	\$14,157	R-380	\$0	\$14,157	99.6600%	\$0	\$14,109

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381	350.040	Land Rights - Depreciable - Transmission	\$4,153,625	R-381	\$0	\$4,153,625	99.6600%	\$0	\$4,139,503
382	352.000	Structures & Improvements - Transmission	\$2,989,859	R-382	\$0	\$2,989,859	99.6600%	\$0	\$2,979,693
383	353.000	Station Equipment - Transmission	\$50,537,561	R-383	-\$954,738	\$49,582,823	99.6600%	\$0	\$49,414,241
384	353.030	Station Equipment Communication - Transmission	\$9,818	R-384	\$0	\$9,818	99.6600%	\$0	\$9,785
385	354.000	Towers and Fixtures - Transmission	\$337,329	R-385	\$0	\$337,329	99.6600%	\$0	\$336,182
386	355.000	Poles and Fixtures - Transmission	\$47,482,560	R-386	\$0	\$47,482,560	99.6600%	\$0	\$47,321,119
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-387	-\$222,538	-\$222,538	100.0000%	\$0	-\$222,538
388	356.000	Overhead Conductors & Devices - Transmission	\$35,893,932	R-388	\$0	\$35,893,932	99.6600%	\$0	\$35,771,893
389	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-389	-\$404,824	-\$404,824	100.0000%	\$0	-\$404,824
390	357.000	Underground Conduit - Transmission	\$7,365	R-390	\$0	\$7,365	99.6600%	\$0	\$7,340
391	358.000	Underground Conductors & Devices - Transmission	\$86,954	R-391	\$0	\$86,954	99.6600%	\$0	\$86,658
392		TOTAL TRANSMISSION PLANT	\$141,513,160		-\$1,582,100	\$139,931,060		\$0	\$139,453,161
393		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
394		Transmission - Salvage and Removal Retirements not yet classified	-\$2,993,010	R-394	\$0	-\$2,993,010	99.6600%	\$0	-\$2,982,834
395		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$2,993,010		\$0	-\$2,993,010		\$0	-\$2,982,834
396		DISTRIBUTION PLANT							
397	360.000	Land - Electric Distribution	\$0	R-397	\$0	\$0	99.7602%	\$0	\$0
398	360.010	Land Rights - Electric Distribution	\$0	R-398	\$0	\$0	99.7602%	\$0	\$0
399	360.020	Land Leased - Distribution	\$7,077	R-399	\$0	\$7,077	99.7602%	\$0	\$7,060
400	361.000	Structures & Improvements - Distribution	\$3,825,563	R-400	\$0	\$3,825,563	99.7602%	\$0	\$3,816,389
401	362.000	Station Equipment - Distribution	\$70,765,644	R-401	\$0	\$70,765,644	99.7602%	\$0	\$70,595,948
402	364.000	Poles, Towers & Fixtures - Distribution	\$134,649,739	R-402	\$0	\$134,649,739	99.7602%	\$0	\$134,326,849
403	365.000	Overhead Conductors & Devices - Distribution	\$46,784,346	R-403	\$0	\$46,784,346	99.7602%	\$0	\$46,672,157
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-404	-\$360,754	-\$360,754	100.0000%	\$0	-\$360,754
405	366.000	Underground Circuit - Distribution	\$14,917,673	R-405	\$0	\$14,917,673	99.7602%	\$0	\$14,881,900
406	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-406	-\$29,589	-\$29,589	100.0000%	\$0	-\$29,589
407	367.000	Underground Conductors & Devices - Distribution	\$53,748,925	R-407	\$0	\$53,748,925	99.7602%	\$0	\$53,620,035
408	368.000	Line Transformers - Distribution	\$129,252,555	R-408	\$0	\$129,252,555	99.7602%	\$0	\$128,942,607
409	369.010	Services - Overhead - Distribution	\$20,468,823	R-409	\$0	\$20,468,823	99.7602%	\$0	\$20,419,739
410	369.020	Services - Underground - Distribution	\$45,520,626	R-410	\$0	\$45,520,626	99.7602%	\$0	\$45,411,468
411	370.000	Meters - Distribution	\$8,301,560	R-411	\$0	\$8,301,560	99.7602%	\$0	\$8,281,653
412	370.010	Meters - PURPA Distribution	\$3,653,094	R-412	\$0	\$3,653,094	99.7602%	\$0	\$3,644,334
413	370.020	Meters - AMI Distribution	\$1,232,997	R-413	\$0	\$1,232,997	99.7602%	\$0	\$1,230,040
414	371.000	Customer Premise Meter Installations - Distribution	\$17,387,100	R-414	-\$215,130	\$17,171,970	99.7602%	\$0	\$17,130,792
415	373.000	Street Lighting and Traffic Signal - Distribution	\$10,862,468	R-415	\$0	\$10,862,468	99.7602%	\$0	\$10,836,420
416		TOTAL DISTRIBUTION PLANT	\$561,378,190		-\$605,473	\$560,772,717		\$0	\$559,427,048
417		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
418		Distribution - Salvage and Removal Retirements not yet classified	-\$5,746,620	R-418	\$0	-\$5,746,620	99.7602%	\$0	-\$5,732,840
419		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$5,746,620		\$0	-\$5,746,620		\$0	-\$5,732,840
420		INCENTIVE COMPENSATION CAPITALIZATION							
421		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
422		GENERAL PLANT							
423	389.000	Land Rights - General	\$0	R-423	\$0	\$0	98.5189%	\$0	\$0
424	390.010	Land RT/ROW - Depreciation - Electric	\$171	R-424	\$0	\$171	98.5189%	\$0	\$168

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425	390.000	Structures & Improvements - General	\$8,166,842	R-425	\$0	\$8,166,842	98.5189%	\$0	\$8,045,883
426	391.000	Office Furniture & Equipment - General	\$5,352,714	R-426	\$0	\$5,352,714	98.5189%	\$0	\$5,273,435
427	391.020	Office Furniture - Computers - General	\$2,917,135	R-427	\$0	\$2,917,135	98.5189%	\$0	\$2,873,929
428	391.040	Office Furniture - Software - General	\$1,382,694	R-428	\$0	\$1,382,694	98.5189%	\$0	\$1,362,215
429	392.000	Transportation Equipment - Autos - General	\$250,375	R-429	\$0	\$250,375	98.5189%	\$0	\$246,667
430	392.010	Transportation Equip - Light Trucks - General	\$2,697,000	R-430	\$0	\$2,697,000	98.5189%	\$0	\$2,657,055
431	392.020	Transportation Equip - Heavy Trucks - General	\$13,110,436	R-431	\$0	\$13,110,436	98.5189%	\$0	\$12,916,257
432	392.030	Transportation Equip - Tractors - General	\$103,723	R-432	\$0	\$103,723	98.5189%	\$0	\$102,187
433	392.040	Transportation Equip - Trailers - General	\$1,391,255	R-433	\$0	\$1,391,255	98.5189%	\$0	\$1,370,649
434	392.050	Transportation Equip - Medium Trucks General	-\$193,812	R-434	\$0	-\$193,812	98.5189%	\$0	-\$190,941
435	393.000	Stores Equipment - General	\$29,266	R-435	\$0	\$29,266	98.5189%	\$0	\$28,833
436	394.000	Tools - General	\$2,811,957	R-436	\$0	\$2,811,957	98.5189%	\$0	\$2,770,309
437	395.000	Laboratory Equipment - General	\$1,732,967	R-437	\$0	\$1,732,967	98.5189%	\$0	\$1,707,300
438	396.000	Power Operated Equipment - General	\$2,627,829	R-438	\$0	\$2,627,829	98.5189%	\$0	\$2,588,908
439	397.000	Communication Equipment - General	\$12,435,683	R-439	\$0	\$12,435,683	98.5189%	\$0	\$12,251,498
440	398.000	Miscellaneous Equipment - General	\$137,566	R-440	\$0	\$137,566	98.5189%	\$0	\$135,529
441		TOTAL GENERAL PLANT	\$54,953,801		\$0	\$54,953,801		\$0	\$54,139,881
442		GENERAL PLANT - LAKE ROAD							
443	391.000	Office Furniture and Equipment - General	\$117,633	R-443	\$0	\$117,633	75.7300%	\$0	\$89,083
444	391.020	Office Furniture - Computer - General	\$58,907	R-444	\$0	\$58,907	75.7300%	\$0	\$44,610
445	391.040	Office Furniture- Software-General	\$0	R-445	\$0	\$0	75.7300%	\$0	\$0
446	392.000	Transportation Equipment-Autos - General	\$0	R-446	\$0	\$0	75.7300%	\$0	\$0
447	392.010	Transportation Equip-Light Trucks - General	\$124,715	R-447	\$0	\$124,715	75.7300%	\$0	\$94,447
448	392.020	Transportation Equip-Heavy Trucks - General	\$8,285	R-448	\$0	\$8,285	75.7300%	\$0	\$6,274
449	392.030	Transportation Equip-Tractors - General	\$0	R-449	\$0	\$0	75.7300%	\$0	\$0
450	392.040	Transportation Equip- Trailers - General	\$105,735	R-450	\$0	\$105,735	75.7300%	\$0	\$80,073
451	392.050	Transportation Equip-Medium Trucks - General	\$0	R-451	\$0	\$0	75.7300%	\$0	\$0
452	393.000	Stores Equipment-General	\$2,856	R-452	\$0	\$2,856	75.7300%	\$0	\$2,163
453	394.000	Tools-General	\$234,464	R-453	\$0	\$234,464	75.7300%	\$0	\$177,560
454	395.000	Laboratory Equipment-General	\$265,666	R-454	\$0	\$265,666	75.7300%	\$0	\$201,189
455	396.000	Power Operated Equipment-General	\$443,910	R-455	\$0	\$443,910	75.7300%	\$0	\$336,173
456	397.000	Communication Equipment-General	\$158,201	R-456	\$0	\$158,201	75.7300%	\$0	\$119,806
457	398.000	Miscellaneous Equipment-General	\$4,915	R-457	\$0	\$4,915	75.7300%	\$0	\$3,722
458		TOTAL GENERAL PLANT - LAKE ROAD	\$1,525,287		\$0	\$1,525,287		\$0	\$1,155,100
459		GENERAL RETIREMENTS WORK IN PROGRESS							
460		General- Salvage and Removal Retirements not yet classified	\$299,766	R-460	\$0	\$299,766	98.5189%	\$0	\$295,326
461		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$299,766		\$0	\$299,766		\$0	\$295,326
462		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
463	310.090	Industrial Steam - Land SJLP	\$0	R-463	\$0	\$0	0.0000%	\$0	\$0
464	311.090	Industrial Steam- Structures & Improvements SJLP	-\$50,572	R-464	\$0	-\$50,572	0.0000%	\$0	\$0
465	312.090	Industrial Steam- Boiler SJLP	-\$96,938	R-465	\$0	-\$96,938	0.0000%	\$0	\$0
466	315.090	Industrial Steam- Accessory SJLP	-\$26,771	R-466	\$0	-\$26,771	0.0000%	\$0	\$0
467	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$4,366	R-467	\$0	\$4,366	0.0000%	\$0	\$0
468	376.090	Industrial Steam- Mains SJLP	\$1,121,351	R-468	\$0	\$1,121,351	0.0000%	\$0	\$0
469	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$264,773	R-469	\$0	\$264,773	0.0000%	\$0	\$0
470	380.090	Industrial Steam- Services SJLP	\$119,428	R-470	\$0	\$119,428	0.0000%	\$0	\$0
471	381.090	Industrial Steam- Services- SJLP	\$324,053	R-471	\$0	\$324,053	0.0000%	\$0	\$0
472		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$1,659,690		\$0	\$1,659,690		\$0	\$0
473		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
474		Industrial Steam- Salvage and Removal Retiremets not yet classified	-\$76,167	R-474	\$0	-\$76,167	0.0000%	\$0	\$0

KCPL Greater Missouri Operations
 Case No. ER-2018-0146
 Test Year 12 Months Ending June 30, 2017
 True-Up through June 30, 2018
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adj. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
475		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	-\$76,167		\$0	-\$76,167		\$0	\$0
476		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
477		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	\$0	R-477	\$0	\$0	100.0000%	\$0	\$0
478		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
479		TOTAL DEPRECIATION RESERVE	<u>\$1,384,470,705</u>		<u>-\$43,414,890</u>	<u>\$1,341,055,815</u>		<u>\$0</u>	<u>\$1,323,439,023</u>

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-10	Miscellaneous Intangible Plant - Customer Info	303.150		\$507,691		\$0
	To allocate One CIS to KCP&L Greater Missouri Operations to intangible plant at 37.49% based on customer counts (Featherstone)		\$507,691		\$0	
R-79	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$410,538		\$0	
R-80	Boiler Plant Equipment - Electric - Jeffrey Com	312.000		\$1,438,628		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$1,438,628		\$0	
R-83	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$954,738		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		\$954,738		\$0	
R-84	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$32,089		\$0	
R-90	Boiler Plant Equipment - Iatan 1	312.000		\$6,043,611		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$6,043,611		\$0	

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-115	Boiler Plant Equipment - Iatan Common	312.000		\$106,357		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$106,357		\$0	
R-151	Boiler Plant Equipment - Electric - Lake Road 4	312.000		\$458,591		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$458,591		\$0	
R-226	Miscellaneous Intangible - Substation (353) Tot	303.100		-\$2,841,288		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$2,841,288		\$0	
R-228	Structures - Electric - Total Crossroads	341.000		-\$411,204		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$411,204		\$0	
R-229	Fuel Holders - Total Crossroads	342.000		-\$1,369,175		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$1,369,175		\$0	
R-230	Prime Movers - Total Crossroads	343.000		-\$35,210,259		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$35,210,259		\$0	
R-231	Generators - Total Crossroads	344.000		-\$6,357,049		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$6,357,049		\$0	

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-232	Accessory - Total Crossroads	345.000		-\$4,549,885		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$4,549,885		\$0	
R-233	Misc Power Plant Equip - Total Crossroads	346.000		-\$46,839		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$46,839		\$0	
R-371	Other Production Generators - Solar	344.010		-\$393,861		\$0
	1. To adjust the Greenwood Solar Facility as of 6/30/2018 (Lyons)		-\$393,861		\$0	
R-383	Station Equipment - Transmission	353.000		-\$954,738		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		-\$954,738		\$0	
R-387	Poles and Fixtures - Disallowance Stipulation	355.000		-\$222,538		\$0
	1. To adjust reserve based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$222,538		\$0	
R-389	Conductors & Devices - Disallowance Stipulation	356.000		-\$404,824		\$0
	1. To adjust reserve based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$404,824		\$0	
R-404	Overhead Conductors & Devices - Disallowance	365.000		-\$360,754		\$0

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$360,754		\$0	
R-406	Underground Circuit - Disallowance Stipulation	366.000		-\$29,589		\$0
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$29,589		\$0	
R-414	Customer Premise Meter Installations - Distribu	371.000		-\$215,130		\$0
	1. Adjustment to remove reserve at December 31, 2017 relating to electric vehicle charging stations (Majors)		-\$215,130		\$0	
Total Reserve Adjustments				-\$43,414,890		\$0

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
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	Payroll	\$57,771,963	23.50	13.85	9.65	0.026438	\$1,527,375
3	Accrued Vacation	\$4,231,074	23.50	344.83	-321.33	-0.880356	-\$3,724,851
4	Sibley Coal & Freight	\$31,389,682	23.50	17.39	6.11	0.016740	\$525,463
5	Jeffrey Coal & Freight	\$15,994,381	23.50	16.64	6.86	0.018795	\$300,614
6	Iatan Coal & Freight	\$25,246,202	23.50	43.68	-20.18	-0.055288	-\$1,395,812
7	Lake Road Coal & Freight	\$88,237	23.50	20.37	3.13	0.008575	\$757
8	Fuel - Purchased Gas	\$7,058,782	23.50	39.83	-16.33	-0.044740	-\$315,810
9	Fuel-Oil	\$954,304	23.50	39.83	-16.33	-0.044740	-\$42,696
10	Purchased Power	\$97,923,996	23.50	34.50	-11.00	-0.030137	-\$2,951,135
11	Injuries and Damages	\$569,037	23.50	44.27	-20.77	-0.056904	-\$32,380
12	Pensions Fund Payments	\$14,946,317	23.50	51.74	-28.24	-0.077370	-\$1,156,397
13	OPEBs	\$715,600	23.50	178.44	-154.94	-0.424493	-\$303,767
14	Incentive Compensation	\$2,728,610	23.50	256.50	-233.00	-0.638356	-\$1,741,825
15	Bad Debt Expense	\$2,519,022	0.00	0.00	0.00	0.000000	\$0
16	PSC Assessment	\$1,326,442	23.50	-27.00	50.50	0.138356	\$183,521
17	Cash Vouchers	\$159,869,089	23.50	30.00	-6.50	-0.017808	-\$2,846,949
18	TOTAL OPERATION AND MAINT. EXPENSE	\$423,332,738					-\$11,973,892
19	TAXES						
20	FICA - Employer Portion	\$4,662,005	23.50	16.50	7.00	0.019178	\$89,408
21	FUTA & SUTA	\$23,929	23.50	75.88	-52.38	-0.143507	-\$3,434
22	Property Taxes	\$42,160,917	23.50	188.36	-164.86	-0.451671	-\$19,042,864
23	City Franchise Tax L&P only	\$5,109,579	8.29	38.63	-30.34	-0.083123	-\$424,724
24	Missouri Gross Receipts Taxes - 6%	\$4,455,214	8.29	68.29	-60.00	-0.164384	-\$732,366
25	Missouri Gross Receipts Taxes - 4%	\$1,633,340	8.29	36.60	-28.31	-0.077562	-\$126,685
26	Missouri Gross Receipts Taxes - other cities	\$26,332,256	8.29	45.92	-37.63	-0.103096	-\$2,714,750
27	TOTAL TAXES	\$84,377,240					-\$22,955,415
28	OTHER EXPENSES						
29	Sales Taxes	\$22,787,085	8.29	22.00	-13.71	-0.037562	-\$855,928
30	TOTAL OTHER EXPENSES	\$22,787,085					-\$855,928
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,785,235
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$25,997,538	0.00	0.00	0.00	0.000000	\$0
34	State Tax Offset	\$7,434,832	23.50	45.63	-22.13	-0.060630	-\$450,774
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$51,766,047	23.50	86.55	-63.05	-0.172740	-\$8,942,067
37	TOTAL OFFSET FROM RATE BASE	\$85,198,417					-\$9,392,841
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$45,178,076

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$810,197,318	See Note (1)	See Note (1)	See Note (1)	\$810,197,318	-\$27,033,457	\$766,059,927	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$272,285,019	\$29,212,806	\$243,072,213	-\$25,106,100	\$247,178,919	\$346,869	\$243,223,180	\$27,477,800	\$215,745,380
3	TOTAL TRANSMISSION EXPENSES	\$48,608,175	\$2,751,685	\$45,856,490	-\$7,712,627	\$40,895,548	\$0	\$40,756,505	\$2,733,048	\$38,023,457
4	TOTAL DISTRIBUTION EXPENSES	\$35,899,660	\$14,837,913	\$21,061,747	-\$731,145	\$35,168,515	\$0	\$34,596,476	\$14,752,228	\$19,844,248
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,479,927	\$6,704,834	\$5,775,093	\$1,590,670	\$14,070,597	\$2,519,022	\$16,589,619	\$6,682,139	\$9,907,480
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$35,914,477	\$1,028,545	\$34,885,932	-\$24,213,551	\$11,700,926	-\$7,213,042	\$4,487,884	\$1,025,064	\$3,462,820
7	TOTAL SALES EXPENSES	\$277,593	\$212,403	\$65,190	-\$4,321	\$273,272	\$0	\$273,272	\$211,684	\$61,588
8	TOTAL ADMIN. & GENERAL EXPENSES	\$79,284,129	\$10,391,202	\$68,892,927	\$4,736,083	\$84,020,212	\$10,414	\$83,405,802	\$10,243,228	\$73,162,574
9	TOTAL DEPRECIATION EXPENSE	\$102,126,485	See Note (1)	See Note (1)	See Note (1)	\$102,126,485	\$1,668,296	\$98,992,957	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	-\$1,791,112	\$0	-\$1,791,112	\$1,094,902	-\$696,210	-\$954,973	\$3,007,607	\$0	\$3,007,607
11	TOTAL OTHER OPERATING EXPENSES	\$48,023,940	\$0	\$48,023,940	-\$287,864	\$47,736,076	-\$123,450	\$46,957,092	\$0	\$46,957,092
12	TOTAL OPERATING EXPENSE	\$633,108,293	\$65,139,388	\$465,842,420	-\$50,633,953	\$582,474,340	-\$3,746,864	\$572,290,394	\$63,125,191	\$410,172,246
13	NET INCOME BEFORE TAXES	\$177,089,025	\$0	\$0	\$0	\$227,722,978	-\$23,286,593	\$193,769,533	\$0	\$0
14	TOTAL INCOME TAXES	\$1,902,463	See Note (1)	See Note (1)	See Note (1)	\$1,902,463	\$37,497,435	\$39,399,898	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$44,669,022	See Note (1)	See Note (1)	See Note (1)	\$44,669,022	-\$50,468,980	-\$5,799,958	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$130,517,540	\$0	\$0	\$0	\$181,151,493	-\$10,315,048	\$160,169,593	\$0	\$0

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

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$724,875,643			Rev-2		\$724,875,643	100.0000%	-\$8,711,618	\$716,164,025		
Rev-3	445.001	Electric Sales - Public Authorities	\$28,594,110			Rev-3		\$28,594,110	100.0000%	\$0	\$28,594,110		
Rev-4	440.000	St. Joseph Light & Power Revenue Phase-In Amortization	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$753,469,753					\$753,469,753		-\$8,711,618	\$744,758,135		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.020	Sales for Resale (SFR) Partial Requirements - energy	\$6,382,041			Rev-7		\$6,382,041	99.6200%	-\$7,581,392	-\$1,223,603		
Rev-8	447.020	Sales for Resale (SFR) Retail	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	447.030	SFR Off system Sales (bk20)	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	447.030	Sales for Resale Bulk - energy	\$2,594,651			Rev-10		\$2,594,651	100.0000%	-\$2,594,651	\$0		
Rev-11	447.031	Rev InterUN/IntrasST MO (bk11)	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	447.031	Sales for Resale Intu Un Intst	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13	447.032	Sales for Resale Interstate - non-juris 0%	\$1,273,218			Rev-13		\$1,273,218	100.0000%	-\$1,273,218	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA - energy	\$872,462			Rev-14		\$872,462	99.6200%	-\$5,000	\$864,147		
Rev-15	447.101	Sales for Resales - Private Utilities - energy	\$15,712			Rev-15		\$15,712	99.6200%	\$0	\$15,652		
Rev-16	447.103	Resales - Municipalities - (non-juris 0%)	\$1,487,952			Rev-16		\$1,487,952	0.0000%	\$0	\$0		
Rev-17	449.110	Prov for rate refund riders	\$11,637,839			Rev-17		\$11,637,839	100.0000%	-\$11,223,852	\$413,987		
Rev-18	450.001	Other Oper Rev-Forfited Discounts	\$745,307			Rev-18		\$745,307	100.0000%	-\$19,886	\$725,421		
Rev-19	451.001	Misc Service Revenues	\$310,485			Rev-19		\$310,485	100.0000%	\$0	\$310,485		
Rev-20	451.002	Misc Service Rev Replace Dmgd Mtr	\$12,305			Rev-20		\$12,305	100.0000%	\$0	\$12,305		
Rev-21	451.003	Misc Service Rev Coll Service	\$139,450			Rev-21		\$139,450	100.0000%	\$0	\$139,450		
Rev-22	451.004	Other Revenue - Disconnect Service Charge	\$51,021			Rev-22		\$51,021	100.0000%	\$0	\$51,021		
Rev-23	451.101	Misc Service Revenue Temp Inst	\$9,877			Rev-23		\$9,877	100.0000%	\$0	\$9,877		
Rev-24	454.001	Other Revenue - Rent - Electric Property	\$1,005,232			Rev-24		\$1,005,232	100.0000%	\$0	\$1,005,232		
Rev-25	456.009	Other Revenue - Transmission - demand	\$140,344			Rev-25		\$140,344	99.6600%	\$0	\$139,867		
Rev-26	456.100	Other Electric Revenues Trans Elect for Others - demand	\$13,809,059			Rev-26		\$13,809,059	99.6600%	\$4,406,948	\$18,169,056		
Rev-27	456.101	Miscellaneous Electric Oper Electric Revenues - demand	\$484,600			Rev-27		\$484,600	99.6600%	-\$30,788	\$452,164		
Rev-28	456.102	Other Rev - Return Chk Service Charge - demand	\$217,470			Rev-28		\$217,470	99.6600%	\$0	\$216,731		
Rev-29	456.730	Otjer Electric Rev Ind Steam Ops SJP - (steam 0%)	\$15,028,670			Rev-29		\$15,028,670	0.0000%	\$0	\$0		
Rev-30	456.735	Other Electric Revenue Ind Steam QCA - (steam 0%)	\$509,870			Rev-30		\$509,870	0.0000%	\$0	\$0		
Rev-31		TOTAL OTHER OPERATING REVENUES	\$56,727,565					\$56,727,565		-\$18,321,839	\$21,301,792		
Rev-32		TOTAL OPERATING REVENUES	\$810,197,318					\$810,197,318		-\$27,033,457	\$766,059,927		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision - 3-13 allocator demand & Electric after steam Company calculates	\$1,599,559	\$872,444	\$727,115	E-4	-\$135,490	\$1,464,069	92.5306%	\$0	\$1,354,712	\$804,545	\$550,167
5	500.000	Steam Operation Supervision - 100%	\$90,753	\$0	\$90,753	E-5	\$0	\$90,753	100.0000%	\$165,491	\$256,244	\$0	\$256,244
6	501.000	Fuel Expense - Coal - energy	\$72,079,183	\$3,712,523	\$68,366,660	E-6	\$5,409,926	\$77,489,109	99.6200%	\$0	\$77,194,650	\$3,697,382	\$73,497,268

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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 Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
7	501.000	Fuel Expense - Natural Gas - energy	\$0	\$0	\$0	E-7	-\$11,529	-\$11,529	99.6200%	\$0	-\$11,485	-\$11,485	\$0
8	501.000	Fuel Expense - Oil - energy	\$0	\$0	\$0	E-8	\$0	\$0	99.6200%	\$0	\$0	\$0	\$0
9	501.300	Fuel Additives - Fuel Additives - energy	\$2,276,415	\$0	\$2,276,415	E-9	\$19,316	\$2,295,731	99.6200%	\$0	\$2,287,007	\$0	\$2,287,007
10	501.400	Fuel Additives - Residuals - energy	-\$115,702	\$0	-\$115,702	E-10	-\$132,660	-\$248,362	99.6200%	\$0	-\$247,418	\$0	-\$247,418
11	501.420	Fuel Exp-Residuals Non FAC - energy	\$523,246	\$0	\$523,246	E-11	-\$118,753	\$404,493	99.6200%	\$0	\$402,956	\$0	\$402,956
12	501.450	Fuel Exp-Residuals-Landfill - energy	\$283,200	\$0	\$283,200	E-12	-\$283,200	\$0	99.6200%	\$0	\$0	\$0	\$0
13	501.500	Fuel Handling Expense - energy	\$5,414,218	\$0	\$5,414,218	E-13	\$0	\$5,414,218	99.6200%	\$0	\$5,393,644	\$0	\$5,393,644
14	501.700	Fuel Expense Industrial Steam (steam 0% 2,2)	\$7,690,037	\$0	\$7,690,037	E-14	\$0	\$7,690,037	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Operating Expense (demand/O&M	\$9,272,025	\$6,693,711	\$2,578,314	E-15	-\$22,658	\$9,249,367	92.5306%	\$0	\$8,558,494	\$6,172,765	\$2,385,729
16	504.000	Industrial Steam Transfer - Credit (steam 0% 2,2)	-\$7,690,037	\$0	-\$7,690,037	E-16	\$0	-\$7,690,037	0.0000%	\$0	\$0	\$0	\$0
17	505.000	Steam Operations Electric Expenses demand/O&M 3,13	\$3,432,120	\$2,807,622	\$624,498	E-17	-\$9,504	\$3,422,616	92.5306%	\$0	\$3,166,967	\$2,589,115	\$577,852
18	506.000	Misc. Steam Power Operations demand/O&M 3,13	\$5,434,699	\$2,217,833	\$3,216,866	E-18	-\$6,186	\$5,428,513	92.5306%	\$0	\$5,023,036	\$2,045,228	\$2,977,808
19	506.000	Misc. Steam Power Operations - Iatan 2 Tracker - 100% Missouri	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	507.000	Steam Power Operations - Rents demand/O&M 3,13	\$72,305	\$0	\$72,305	E-20	\$0	\$72,305	92.5306%	\$0	\$66,904	\$0	\$66,904
21	509.000	Emissions	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	509.000	Emission Allowance - energy	-\$167,229	\$0	-\$167,229	E-22	\$0	-\$167,229	99.6200%	\$0	-\$166,594	\$0	-\$166,594
23		TOTAL OPERATION & MAINTENANCE EXPENSE	\$100,194,792	\$16,304,133	\$83,890,659		\$4,709,262	\$104,904,054		\$165,491	\$103,279,117	\$15,297,550	\$87,981,567
24		TOTAL STEAM POWER GENERATION	\$100,194,792	\$16,304,133	\$83,890,659		\$4,709,262	\$104,904,054		\$165,491	\$103,279,117	\$15,297,550	\$87,981,567
25		ELECTRIC MAINTENANCE EXPENSE											
26	510.000	Steam Maintenance Superv. & Engineering (demand/O&M 3,13)	\$2,544,535	\$2,426,630	\$117,905	E-26	-\$53,506	\$2,491,029	92.5306%	\$0	\$2,304,964	\$2,237,775	\$67,189
27	511.000	Maintenance of Structures - Steam Power (demand/O&M 3,13)	\$4,068,079	\$1,199,677	\$2,868,402	E-27	\$188,337	\$4,256,416	92.5306%	\$0	\$3,938,488	\$1,106,311	\$2,832,177
28	512.000	Maintenance of Boiler Plant - Steam Power (demand/O&M 3,13)	\$16,424,972	\$4,195,810	\$12,229,162	E-28	-\$422,770	\$16,002,202	92.5306%	\$0	\$14,806,933	\$3,869,266	\$10,937,667
29	512.000	Maintenance of Boiler Plant - Steam Power 100% MO 1.1	\$99,465	\$0	\$99,465	E-29	\$0	\$99,465	100.0000%	\$181,378	\$280,843	\$0	\$280,843
30	513.000	Maintenance of Electric Plant - Steam Power (demand/O&M 3,13)	\$4,758,368	\$1,102,130	\$3,656,238	E-30	-\$100,926	\$4,657,442	92.5306%	\$0	\$4,309,559	\$1,016,355	\$3,293,204
31	514.000	Maintenance of Misc. Steam Plant - SteamPower (demand/O&M 3,13)	\$411,222	\$88,449	\$322,773	E-31	\$52,694	\$463,916	92.5306%	\$0	\$429,265	\$81,566	\$347,699
32		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$28,306,641	\$9,012,696	\$19,293,945		-\$336,171	\$27,970,470		\$181,378	\$26,070,052	\$8,311,273	\$17,758,779
33		NUCLEAR POWER GENERATION											
34		OPERATION - NUCLEAR											
35		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		MAINTENANCE - NP											
37		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
39		HYDRAULIC POWER GENERATION											

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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 Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40		OPERATION - HP											
41		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		MAINTANENCE - HP											
43		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		OTHER POWER GENERATION											
46		OPERATION - OP											
47	546.000	Prod Turbine Oper Superv & Engineering - demand	\$79,428	\$9,597	\$69,831	E-47	-\$18,506	\$60,922	99.6600%	\$0	\$60,714	\$9,532	\$51,182
48	547.000	Other Fuel Expense - Natural Gas - energy	\$2,621,012	\$0	\$2,621,012	E-48	\$336,330	\$2,957,342	99.6200%	\$0	\$2,946,104	\$0	\$2,946,104
49	547.000	Other Fuel Expense - Natural Gas Hedging - energy	\$0	\$0	\$0	E-49	-\$215	-\$215	99.6200%	\$0	-\$214	-\$214	\$0
50	547.020	Other Fuel Expense - Fuel On System - energy	-\$1,196,481	\$0	-\$1,196,481	E-50	\$1,196,481	\$0	99.6200%	\$0	\$0	\$0	\$0
51	547.027	Other Fuel Expense - On System Other Prod - Demand	\$3,557,516	\$0	\$3,557,516	E-51	-\$309,539	\$3,247,977	99.6600%	\$0	\$3,236,934	\$0	\$3,236,934
52	547.027	Other Production Fuel Off System Demand	\$0	\$0	\$0	E-52	\$0	\$0	99.6600%	\$0	\$0	\$0	\$0
53	547.030	Fuel Off System Other Prod (bk20) - energy	\$27,352	\$0	\$27,352	E-53	-\$27,352	\$0	99.6200%	\$0	\$0	\$0	\$0
54	547.033	Other Fuel Expense InterCompanyUN / Intra ST (bk11) energy	\$1,169,129	\$0	\$1,169,129	E-54	-\$1,169,129	\$0	99.6200%	\$0	\$0	\$0	\$0
55	547.100	Other Prod Fuel Handling - energy	\$63,385	\$0	\$63,385	E-55	-\$49,599	\$13,786	99.6200%	\$0	\$13,734	\$0	\$13,734
56	547.102	Comb Turbine - Gas Purchase Exp - energy	\$67,921	\$63,385	\$4,536	E-56	\$0	\$67,921	99.6200%	\$0	\$67,663	\$63,144	\$4,519
57	548.000	Other Power Generation Expense - demand	\$1,135,460	\$884,440	\$251,020	E-57	-\$2,994	\$1,132,466	99.6600%	\$0	\$1,128,616	\$878,449	\$250,167
58	549.000	Misc. Other Power Generation Expense - demand	\$587,487	\$227,838	\$359,649	E-58	-\$5,759	\$581,728	99.6600%	\$0	\$579,750	\$226,295	\$353,455
59		TOTAL OPERATION - OP	\$8,112,209	\$1,185,260	\$6,926,949		-\$50,282	\$8,061,927		\$0	\$8,033,301	\$1,177,206	\$6,856,095
60		MAINTANENCE - OP											
61	551.000	Maint. Superv. & Engineering - demand	\$368,701	\$349,655	\$19,046	E-61	-\$6,114	\$362,587	99.6600%	\$0	\$361,354	\$347,286	\$14,068
62	552.000	Maintenance of Structures - demand	\$130,273	\$31,641	\$98,632	E-62	-\$2,507	\$127,766	99.6600%	\$0	\$127,332	\$31,427	\$95,905
63	553.000	Maint. Of Generating & Electric Plant - OP - demand	\$4,237,274	\$842,518	\$3,394,756	E-63	\$108,327	\$4,345,601	99.6600%	\$0	\$4,330,826	\$836,811	\$3,494,015
64	554.000	Maint. Of Misc. Other Power Generation Plant - OP - demand	\$23,334	\$19,978	\$3,356	E-64	\$13,712	\$37,046	99.6600%	\$0	\$36,920	\$19,842	\$17,078
65		TOTAL MAINTANENCE - OP	\$4,759,582	\$1,243,792	\$3,515,790		\$113,418	\$4,873,000		\$0	\$4,856,432	\$1,235,366	\$3,621,066
66		TOTAL OTHER POWER GENERATION	\$12,871,791	\$2,429,052	\$10,442,739		\$63,136	\$12,934,927		\$0	\$12,889,733	\$2,412,572	\$10,477,161
67		OTHER POWER SUPPLY EXPENSES											
68	555.000	Purchased Power for Baseload - energy	\$132,519,770	\$0	\$132,519,770	E-68	-\$34,183,876	\$98,335,894	99.6200%	\$0	\$97,962,218	\$0	\$97,962,218
69	555.005	Purchased Power - Capacity Purch-Gardn - demand	\$1,322,088	\$0	\$1,322,088	E-69	-\$1,291,151	\$30,937	99.6600%	\$0	\$30,832	\$0	\$30,832
70	555.030	Purchase Power Off-Sys Sales - demand	-\$165,678	\$0	-\$165,678	E-70	\$165,678	\$0	99.6600%	\$0	\$0	\$0	\$0
71	555.032	Purchase Power Intrastate (bk11) - energy	\$9,198	\$0	\$9,198	E-71	-\$9,198	\$0	99.6200%	\$0	\$0	\$0	\$0
72	555.035	Purchase Power Off-Sys WAPA - energy	\$356,302	\$0	\$356,302	E-72	-\$356,302	\$0	99.6200%	\$0	\$0	\$0	\$0
73	556.000	System Control and Load Dispatch - energy	\$734,790	\$552,135	\$182,655	E-73	-\$1,869	\$732,921	99.6200%	\$0	\$730,136	\$548,175	\$181,961
74	557.000	Prod-Other-Other Expenses - energy	\$2,339,314	\$914,790	\$1,424,524	E-74	-\$69,598	\$2,269,716	99.6200%	\$0	\$2,261,092	\$908,230	\$1,352,862

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75	557.100	Other Production Exp Riders electric 100%	-\$6,203,989	\$0	-\$6,203,989	E-75	\$6,203,989	\$0	100.0000%	\$0	\$0	\$0	\$0
76		TOTAL OTHER POWER SUPPLY EXPENSES	\$130,911,795	\$1,466,925	\$129,444,870		-\$29,542,327	\$101,369,468		\$0	\$100,984,278	\$1,456,405	\$99,527,873
77		TOTAL POWER PRODUCTION EXPENSES	\$272,285,019	\$29,212,806	\$243,072,213		-\$25,106,100	\$247,178,919		\$346,869	\$243,223,180	\$27,477,800	\$215,745,380
78		TRANSMISSION EXPENSES											
79		OPERATION - TRANSMISSION EXP.											
80	560.000	Operation Supervision & Engineering - TE - demand	\$748,221	\$429,134	\$319,087	E-80	-\$50,898	\$697,323	99.6600%	\$0	\$694,952	\$426,227	\$268,725
81	561.000	Load Dispatching - TE - demand	\$3,686,266	\$681,226	\$3,005,040	E-81	-\$148,574	\$3,537,692	99.6600%	\$0	\$3,525,664	\$676,612	\$2,849,052
82	562.000	Station Expenses - TE - demand	\$451,458	\$415,488	\$35,970	E-82	-\$1,406	\$450,052	99.6600%	\$0	\$448,522	\$412,674	\$35,848
83	563.000	Overhead Line Expenses - TE - demand	\$98,391	\$4,389	\$94,002	E-83	-\$15	\$98,376	99.6600%	\$0	\$98,041	\$4,359	\$93,682
84	564.000	Underground Line Expenses - TE - demand	\$860	\$0	\$860	E-84	\$0	\$860	99.6600%	\$0	\$857	\$0	\$857
85	565.000	Transmission of Electric By Others - TE - demand	\$36,229,894	\$0	\$36,229,894	E-85	-\$8,167,743	\$28,062,151	99.6600%	\$0	\$27,966,740	\$0	\$27,966,740
86	566.000	Misc. Transmission Expenses - TE - demand	\$1,325,858	\$730,968	\$594,890	E-86	-\$2,474	\$1,323,384	99.6600%	\$0	\$1,318,884	\$726,017	\$592,867
87	567.000	Rents - TE - demand	\$284,590	\$327	\$284,263	E-87	-\$1	\$284,589	99.6600%	\$0	\$283,622	\$325	\$283,297
88	575.700	Trans Op-Mkt Mon&Comp Ser-RTO - demand	\$2,909,384	\$0	\$2,909,384	E-88	\$278,103	\$3,187,487	99.6600%	\$0	\$3,176,650	\$0	\$3,176,650
89		TOTAL OPERATION - TRANSMISSION EXP.	\$45,734,922	\$2,261,532	\$43,473,390		-\$8,093,008	\$37,641,914		\$0	\$37,513,932	\$2,246,214	\$35,267,718
90		MAINTENANCE - TRANSMISSION EXP.											
91	568.000	Maint. Supervision & Engineering - TE demand	\$19,361	\$19,248	\$113	E-91	-\$123	\$19,238	99.6600%	\$0	\$19,173	\$19,118	\$55
92	569.000	Maintenance of Structures - TE demand	\$0	\$0	\$0	E-92	\$0	\$0	99.6600%	\$0	\$0	\$0	\$0
93	570.000	Maintenance of Station Equipment - TE demand	\$574,885	\$431,889	\$142,996	E-93	\$321,111	\$895,996	99.6600%	\$0	\$892,950	\$428,964	\$463,986
94	571.000	Maintenance of Overhead Lines - TE demand	\$2,270,964	\$35,832	\$2,235,132	E-94	\$54,814	\$2,325,778	99.6600%	\$0	\$2,317,871	\$35,590	\$2,282,281
95	572.000	Underground Lines demand	\$531	\$0	\$531	E-95	-\$331	\$200	99.6600%	\$0	\$199	\$0	\$199
96	573.000	Maint. Of Misc. Transmission Plant - TE demand	\$7,512	\$3,184	\$4,328	E-96	\$4,910	\$12,422	99.6600%	\$0	\$12,380	\$3,162	\$9,218
97		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,873,253	\$490,153	\$2,383,100		\$380,381	\$3,253,634		\$0	\$3,242,573	\$486,834	\$2,755,739
98		TOTAL TRANSMISSION EXPENSES	\$48,608,175	\$2,751,685	\$45,856,490		-\$7,712,627	\$40,895,548		\$0	\$40,756,505	\$2,733,048	\$38,023,457
99		DISTRIBUTION EXPENSES											
100		OPERATION - DIST. EXPENSES											
101	580.000	Operation Supervision & Engineering - DE - distribution 5,1	\$3,213,131	\$1,718,301	\$1,494,830	E-101	-\$270,562	\$2,942,569	99.7602%	\$0	\$2,935,512	\$1,708,378	\$1,227,134
102	581.000	Load Dispatching - DE - distribution 5,1	\$250,174	\$248,714	\$1,460	E-102	-\$842	\$249,332	99.7602%	\$0	\$248,734	\$247,278	\$1,456
103	582.000	Station Expenses - DE - distribution 5,1	\$214,625	\$101,474	\$113,151	E-103	-\$343	\$214,282	99.7602%	\$0	\$213,768	\$100,888	\$112,880
104	583.000	Overhead Line Expenses - DE - distribution 5,1	\$2,328,625	\$1,554,758	\$773,867	E-104	-\$6,757	\$2,321,868	99.7602%	\$0	\$2,316,300	\$1,545,779	\$770,521
105	584.000	Underground Line Expenses - DE - distribution 5,1	\$1,569,731	\$482,227	\$1,087,504	E-105	-\$4,670	\$1,565,061	99.7602%	\$0	\$1,561,308	\$479,443	\$1,081,865
106	585.000	Street Lighting & Signal System Expenses - DE - distribution 5,1	\$0	\$0	\$0	E-106	\$0	\$0	99.7602%	\$0	\$0	\$0	\$0
107	586.000	Meters - DE - distribution 5,1	\$2,187,105	\$1,913,185	\$273,920	E-107	-\$9,158	\$2,177,947	99.7602%	\$0	\$2,172,725	\$1,902,137	\$270,588
108	587.000	Customer Install - DE - distribution 5,1	\$48,449	\$43,489	\$4,960	E-108	-\$147	\$48,302	99.7602%	\$0	\$48,186	\$43,238	\$4,948
109	588.000	Miscellaneous - DE Electric - distribution 5,1	\$8,841,160	\$4,338,399	\$4,502,761	E-109	-\$25,617	\$8,815,543	99.7602%	\$0	\$8,794,404	\$4,313,346	\$4,481,058
110	588.000	Miscellaneous - DE Steam (steam 0%, 2,2)	\$329,530	\$0	\$329,530	E-110	\$0	\$329,530	0.0000%	\$0	\$0	\$0	\$0
111	589.000	Rents - DE - distribution 5,1	\$28,566	\$0	\$28,566	E-111	\$0	\$28,566	99.7602%	\$0	\$28,497	\$0	\$28,497
112		TOTAL OPERATION - DIST. EXPENSES	\$19,011,096	\$10,400,547	\$8,610,549		-\$318,096	\$18,693,000		\$0	\$18,319,434	\$10,340,487	\$7,978,947
113		MAINTENANCE - DISTRIB. EXPENSES											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
114	590.000	S&E Maintenance - distribution 5,1	\$73,009	\$68,702	\$4,307	E-114	\$2,302	\$75,311	99.7602%	\$0	\$75,131	\$68,305	\$6,826
115	591.000	Structures Maintenance - distribution 5,1	\$1,267	\$1,143	\$124	E-115	\$18,172	\$19,439	99.7602%	\$0	\$19,392	\$1,136	\$18,256
116	592.000	Station Equipment Maintenance - distribution 5,1	\$379,428	\$312,638	\$66,790	E-116	\$21,530	\$400,958	99.7602%	\$0	\$399,997	\$310,833	\$89,164
117	593.000	Overhead Lines Maintenance - distribution 5,1	\$12,197,782	\$2,353,310	\$9,844,472	E-117	-\$451,401	\$11,746,381	99.7602%	\$0	\$11,718,213	\$2,339,720	\$9,378,493
118	594.000	Underground Lines Maintenance -distribution 5,1	\$1,243,586	\$677,294	\$566,292	E-118	\$76,720	\$1,320,306	99.7602%	\$0	\$1,317,140	\$673,382	\$643,758
119	595.000	Line Transformers Maintenance - distribution 5,1	\$240,408	\$220,154	\$20,254	E-119	-\$2,563	\$237,845	99.7602%	\$0	\$237,275	\$218,883	\$18,392
120	596.000	Street Light & Signals Maintenance - distribution 5,1	\$1,289,669	\$288,319	\$1,001,350	E-120	\$46,781	\$1,336,450	99.7602%	\$0	\$1,333,245	\$286,654	\$1,046,591
121	597.000	Meters Maintenance - distribution 5,1	\$24,496	\$23,162	\$1,334	E-121	\$13,077	\$37,573	99.7602%	\$0	\$37,483	\$23,029	\$14,454
122	598.000	Misc. Plant Maintenance - distribution 5,1	\$1,279,571	\$492,644	\$786,927	E-122	-\$137,667	\$1,141,904	99.7602%	\$0	\$1,139,166	\$489,799	\$649,367
123	598.730	Dist Maintenance Industrial Steam (steam 0% 2,2)	\$159,348	\$0	\$159,348	E-123	\$0	\$159,348	0.0000%	\$0	\$0	\$0	\$0
124		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$16,888,564	\$4,437,366	\$12,451,198		-\$413,049	\$16,475,515		\$0	\$16,277,042	\$4,411,741	\$11,865,301
125		TOTAL DISTRIBUTION EXPENSES	\$35,899,660	\$14,837,913	\$21,061,747		-\$731,145	\$35,168,515		\$0	\$34,596,476	\$14,752,228	\$19,844,248
126		CUSTOMER ACCOUNTS EXPENSE											
127	901.000	Supervision - CAE (electric 100% 1,1)	\$104,873	\$87,094	\$17,779	E-127	-\$541	\$104,332	100.0000%	\$0	\$104,332	\$86,799	\$17,533
128	902.000	Meter Reading Expenses - CAE (electric 100% 1,1)	\$4,033,190	\$1,677,456	\$2,355,734	E-128	-\$140,954	\$3,892,236	100.0000%	\$0	\$3,892,236	\$1,671,778	\$2,220,458
129	903.000	Customer Records & Collection Expenses - CAE (electric 100% 1,1)	\$7,867,900	\$4,891,204	\$2,976,696	E-129	\$349,449	\$8,217,349	100.0000%	\$0	\$8,217,349	\$4,874,648	\$3,342,701
130	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-130	\$0	\$0	100.0000%	\$2,519,022	\$2,519,022	\$0	\$2,519,022
131	905.000	Misc. Customer Accounts Expense (electric 100% 1,1)	\$473,964	\$49,080	\$424,884	E-131	\$1,382,716	\$1,856,680	100.0000%	\$0	\$1,856,680	\$48,914	\$1,807,766
132		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,479,927	\$6,704,834	\$5,775,093		\$1,590,670	\$14,070,597		\$2,519,022	\$16,589,619	\$6,682,139	\$9,907,480
133		CUSTOMER SERVICE & INFO. EXP.											
134	906.000	Customer Service & Informational Expense (electric 100% 1,1)	\$0	\$0	\$0	E-134	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
135	907.000	Customer Service Supervision Expense (electric 100% 1,1)	\$60,926	\$60,926	\$0	E-135	-\$206	\$60,720	100.0000%	\$0	\$60,720	\$60,720	\$0
136	908.000	Customer Assistance Expenses - CSIE (electric 100% 1,1)	\$27,609,092	\$724,397	\$26,884,695	E-136	-\$22,853,802	\$4,755,290	100.0000%	\$280,035	\$5,035,325	\$721,945	\$4,313,380
137	909.000	Informational & Instructional Advertising Expense (electric 100% 1,1)	\$83,929	\$0	\$83,929	E-137	\$0	\$83,929	100.0000%	\$0	\$83,929	\$0	\$83,929
138	910.000	Misc. Customer Service & Informational Expense (electric 100%)	\$8,160,530	\$243,222	\$7,917,308	E-138	-\$1,359,543	\$6,800,987	100.0000%	-\$7,493,077	-\$692,090	\$242,399	-\$934,489
139		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$35,914,477	\$1,028,545	\$34,885,932		-\$24,213,551	\$11,700,926		-\$7,213,042	\$4,487,884	\$1,025,064	\$3,462,820
140		SALES EXPENSES											
141	911.000	Supervision - SE (electric 100% 1,1)	\$0	\$0	\$0	E-141	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
142	912.000	Demonstrating & Selling Expenses - SE (electric 100% 1,1)	\$277,593	\$212,403	\$65,190	E-142	-\$4,321	\$273,272	100.0000%	\$0	\$273,272	\$211,684	\$61,588
143	913.000	Advertising Expenses - SE (electric 100% 1,1)	\$0	\$0	\$0	E-143	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
144	916.000	Misc. Sales Expenses - SE (electric 100% 1,1)	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145		TOTAL SALES EXPENSES	\$277,593	\$212,403	\$65,190		-\$4,321	\$273,272		\$0	\$273,272	\$211,684	\$61,588
146		ADMIN. & GENERAL EXPENSES											

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147		OPERATION- ADMIN. & GENERAL EXP.											
148	920.000	Administrative & General Salaries - AGE (payroll/A&G 6,14)	\$14,764,929	\$10,185,672	\$4,579,257	E-148	-\$1,762,684	\$13,002,245	98.9110%	\$0	\$12,860,650	\$10,040,647	\$2,820,003
149	920.000	Administrative & General Salaries - AGE - 100% Electric 1,1	-\$9,804	\$0	-\$9,804	E-149	-\$17,878	-\$27,682	100.0000%	\$0	-\$27,682	\$0	-\$27,682
150	921.000	Office Supplies & Expenses - AGE (payroll/A&G 6,14)	\$4,299,891	\$600	\$4,299,291	E-150	-\$11,642	\$4,288,249	98.9110%	\$0	\$4,241,549	\$591	\$4,240,958
151	922.000	Administrative Expenses Transferred - Credit (payroll/A&G 6,14)	-\$435,114	-\$435,114	\$0	E-151	\$2,883,339	\$2,448,225	98.9110%	\$0	\$2,421,563	-\$428,919	\$2,850,482
152	922.050	KCPL Bill of Common Use Plant (payroll/A&G 6,14)	\$13,438,341	\$0	\$13,438,341	E-152	\$0	\$13,438,341	98.9110%	\$0	\$13,291,997	\$0	\$13,291,997
153	923.000	Outside Services Employed - Allocated (payroll/A&G 6,14)	\$4,506,783	\$0	\$4,506,783	E-153	\$778,160	\$5,284,943	98.9110%	\$0	\$5,227,390	\$0	\$5,227,390
154	923.000	Outside Services Employed - Retail (electric 100% 1,1)	-\$4,698	\$0	-\$4,698	E-154	-\$8,567	-\$13,265	100.0000%	\$0	-\$13,265	\$0	-\$13,265
155	924.000	Property Insurance (plant/A&G 7,14)	\$1,705,629	\$0	\$1,705,629	E-155	-\$61,337	\$1,644,292	98.9110%	\$0	\$1,626,386	\$0	\$1,626,386
156	925.000	Injuries and Damages (payroll/A&G 6,14)	\$2,192,954	\$1,621	\$2,191,333	E-156	\$496,748	\$2,689,702	98.9110%	\$0	\$2,660,411	\$1,598	\$2,658,813
157	926.000	Employee Pensions and Benefits (payroll/A&G 6,14)	\$34,985,582	-\$4,197	\$34,989,779	E-157	\$6,350,576	\$41,336,158	98.9110%	\$0	\$40,886,008	-\$4,137	\$40,890,145
158	926.000	Employee Pensions and Benefits - Retail 100% 1,1	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
159	926.000	Employee Pensions and Benefits - Industrial Steam (steam - 0% 2,2)	\$0	\$0	\$0	E-159	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
160	926.500	Employee Pensions and Benefits Loadings (payroll/A&G 6,14)	-\$6,580,489	\$0	-\$6,580,489	E-160	\$402,360	-\$6,178,129	98.9110%	\$0	-\$6,110,849	\$0	-\$6,110,849
161	926.511	PR Tax, Pensions and Benefits on O&M (payroll/A&G 6,14)	\$30,368	\$0	\$30,368	E-161	\$0	\$30,368	98.9110%	\$0	\$30,037	\$0	\$30,037
162	926.730	Employee Pensions and Benefits Ind Steam (steam 0% 2,2)	-\$293,298	\$0	-\$293,298	E-162	\$0	-\$293,298	0.0000%	\$0	\$0	\$0	\$0
163	927.000	Franchise Requirements (plant/A&G 7,14)	\$0	\$0	\$0	E-163	\$0	\$0	98.9110%	\$0	\$0	\$0	\$0
164	928.000	Regulatory Commission Expenses (payroll/A&G 6,14)	\$3,728,307	\$602,725	\$3,125,582	E-164	-\$751,691	\$2,976,616	98.9110%	-\$32,973	\$2,911,227	\$596,161	\$2,315,066
165	928.000	Rate Case Expense - Missouri (Juris 100% electric 1,1)	\$0	\$0	\$0	E-165	\$45,898	\$45,898	100.0000%	\$0	\$45,898	-\$2,040	\$47,938
166	929.000	Duplicate Charges - Credit (payroll/A&G 6,14)	-\$563,171	\$0	-\$563,171	E-166	\$0	-\$563,171	98.9110%	\$0	-\$557,038	\$0	-\$557,038
167	930.200	Miscellaneous A & G - General Expenses (payroll/A&G 6,14)	\$419,917	\$8,773	\$411,144	E-167	-\$376,264	\$43,653	98.9110%	\$0	\$43,178	\$8,648	\$34,530
168	930.201	Miscellaneous A & G - Board of Directors Fees (payroll/A&G 6,14)	\$578,500	\$0	\$578,500	E-168	-\$233,876	\$344,624	98.9110%	\$0	\$340,871	\$0	\$340,871
169	930.231	Miscellaneous A & G - Edison Elect Inst Due (payroll/A&G 6,14)	\$195,532	\$0	\$195,532	E-169	\$0	\$195,532	98.9110%	\$0	\$193,403	\$0	\$193,403
170	930.232	Miscellaneous A & G - EPRI Research Subscri (payroll/A&G 6,14)	\$722,631	\$0	\$722,631	E-170	\$0	\$722,631	98.9110%	\$0	\$714,762	\$0	\$714,762
171	930.242	Miscellaneous A & G - Bond Expense (payroll/A&G 6,14)	\$348,151	\$0	\$348,151	E-171	\$0	\$348,151	98.9110%	\$0	\$344,360	\$0	\$344,360
172	931.000	Rents - AGE (payroll/A&G 6,14)	\$1,806,940	\$0	\$1,806,940	E-172	-\$260,696	\$1,546,244	98.9110%	\$43,387	\$1,572,792	\$0	\$1,572,792
173	931.000	Rents - A&G (100% electric 1,1)	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
174	933.000	Operation & Maintenance - Transportation Expense - Depreciation Clearings (payroll/A&G 6,14)	\$0	\$0	\$0	E-174	-\$3,643,739	-\$3,643,739	98.9110%	\$0	-\$3,604,059	\$0	-\$3,604,059
175		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$75,837,881	\$10,360,080	\$65,477,801		\$3,828,707	\$79,666,588		\$10,414	\$79,099,589	\$10,212,549	\$68,887,040

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176		MAINT., ADMIN. & GENERAL EXP.											
177	935.000	Maintenance of General Plant (payroll/A&G 6,14)	\$3,446,248	\$31,122	\$3,415,126	E-177	\$907,376	\$4,353,624	98.9110%	\$0	\$4,306,213	\$30,679	\$4,275,534
178		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,446,248	\$31,122	\$3,415,126		\$907,376	\$4,353,624		\$0	\$4,306,213	\$30,679	\$4,275,534
179		TOTAL ADMIN. & GENERAL EXPENSES	\$79,284,129	\$10,391,202	\$68,892,927		\$4,736,083	\$84,020,212		\$10,414	\$83,405,802	\$10,243,228	\$73,162,574
180		DEPRECIATION EXPENSE											
181	403.000	Depreciation Expense, Dep. Exp.	\$97,324,661	See note (1)	See note (1)	E-181	See note (1)	\$97,324,661	100.0000%	\$1,668,296	\$98,992,957	See note (1)	See note (1)
182	403.000	Depreciation Expense - Asset Retirement Obligation (ARO) (Non-juris/ steam 2,2)	\$4,677,157			E-182		\$4,677,157	0.0000%	\$0	\$0		
183	403.000	Depreciation Expense - Industrial Steam (steam 0% 2,2)	\$124,667			E-183		\$124,667	0.0000%	\$0	\$0		
184		TOTAL DEPRECIATION EXPENSE	\$102,126,485	\$0	\$0		\$0	\$102,126,485		\$1,668,296	\$98,992,957	\$0	\$0
185		AMORTIZATION EXPENSE											
186	404.000	Amortization LTD Term Electric Plant (electric 100% 1,1)	\$154,650	\$0	\$154,650	E-186	\$39	\$154,689	100.0000%	\$0	\$154,689	\$0	\$154,689
187	405.001	Amortization - Iatan Reg Asset & Other Non-Plant (electric 100% 1,1)	\$568,188	\$0	\$568,188	E-187	\$0	\$568,188	100.0000%	-\$4,346	\$563,842	\$0	\$563,842
188	405.010	Amortization Expense - Other Plant (plant/electric 7,1)	\$2,166,506	\$0	\$2,166,506	E-188	\$2,324,199	\$4,490,705	99.5910%	\$0	\$4,472,338	\$0	\$4,472,338
189	407.300	Regulatory Debits (electric 100% 1,1)	-\$3,299	\$0	-\$3,299	E-189	-\$1,229,336	-\$1,232,635	100.0000%	-\$950,627	-\$2,183,262	\$0	-\$2,183,262
190	407.400	Regulatory Credits (non-juris/steam 2,2)	-\$6,238,030	\$0	-\$6,238,030	E-190	\$0	-\$6,238,030	0.0000%	\$0	\$0	\$0	\$0
191	411.109	Accretion Exp-Asset Retirement Obligation (ARO) (non-juris/steam 2,2)	\$1,560,873	\$0	\$1,560,873	E-191	\$0	\$1,560,873	0.0000%	\$0	\$0	\$0	\$0
192		TOTAL AMORTIZATION EXPENSE	-\$1,791,112	\$0	-\$1,791,112		\$1,094,902	-\$696,210		-\$954,973	\$3,007,607	\$0	\$3,007,607
193		OTHER OPERATING EXPENSES											
194	408.101	State Cap Stk Tax Elec (plant/electric 7,1)	\$83,166	\$0	\$83,166	E-194	-\$99,975	-\$16,809	99.5910%	\$0	-\$16,740	\$0	-\$16,740
195	408.140	Payroll Taxes (payroll/A&G 6,14)	\$5,002,252	\$0	\$5,002,252	E-195	-\$183,167	\$4,819,085	99.5910%	\$0	\$4,799,375	\$0	\$4,799,375
196	408.120	Property Taxes (plant/alloc plant 7,3) General	\$42,933,800	\$0	\$42,933,800	E-196	\$0	\$42,933,800	98.5189%	-\$123,450	\$42,174,457	\$0	\$42,174,457
197	408.110	Earnings Tax Electric (payroll/electric 6,1)	\$4,722	\$0	\$4,722	E-197	-\$4,722	\$0	99.5910%	\$0	\$0	\$0	\$0
198	408.112	Total Electric (payroll/electric 6,1)	\$0	\$0	\$0	E-198	\$0	\$0	99.5910%	\$0	\$0	\$0	\$0
199	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-199	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
200		TOTAL OTHER OPERATING EXPENSES	\$48,023,940	\$0	\$48,023,940		-\$287,864	\$47,736,076		-\$123,450	\$46,957,092	\$0	\$46,957,092
201		TOTAL OPERATING EXPENSE	\$633,108,293	\$65,139,388	\$465,842,420		-\$50,633,953	\$582,474,340		-\$3,746,864	\$572,290,394	\$63,125,191	\$410,172,246
202		NET INCOME BEFORE TAXES	\$177,089,025					\$227,722,978		-\$23,286,593	\$193,769,533		
203		INCOME TAXES											
204	409.000	Current Income Taxes	\$1,902,463	See note (1)	See note (1)	E-204	See note (1)	\$1,902,463	100.0000%	\$37,497,435	\$39,399,898	See note (1)	See note (1)
205		TOTAL INCOME TAXES	\$1,902,463					\$1,902,463		\$37,497,435	\$39,399,898		
206		DEFERRED INCOME TAXES											
207		Deferred Income Taxes - Def. Inc. Tax.	\$44,669,022	See note (1)	See note (1)	E-207	See note (1)	\$44,669,022	100.0000%	-\$47,554,691	-\$2,885,669	See note (1)	See note (1)
208		Amortization of Deferred ITC	\$0			E-208		\$0	100.0000%	-\$237,253	-\$237,253		
209	0.000	Amortization of Excess Deferred Income Taxes	\$0			E-209		\$0	100.0000%	-\$2,677,036	-\$2,677,036		
210		TOTAL DEFERRED INCOME TAXES	\$44,669,022					\$44,669,022		-\$50,468,980	-\$5,799,958		
211		NET OPERATING INCOME	\$130,517,540					\$181,151,493		-\$10,315,048	\$160,169,593		

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L + M = K													

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

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	-\$8,711,618	-\$8,711,618
	1. To remove M power bill credit (Cox)		\$0	\$0		\$0	\$31,465	
	2. To remove unbilled revenue (Nieto)		\$0	\$0		\$0	\$8,845,881	
	3. Company recalculated (Cox).		\$0	\$0		\$0	\$573,517	
	4. Remove EDR (Cox).		\$0	\$0		\$0	\$953,757	
	5. Update Period Adjustment (Cox).		\$0	\$0		\$0	-\$14,604,083	
	6. Billing Adjustment (Cox).		\$0	\$0		\$0	\$97,842	
	7. To remove FAC revenue from test year (Nieto)		\$0	\$0		\$0	\$13,989,368	
	8. To remove billed and unbilled MEEIA revenue from test year (Nieto)		\$0	\$0		\$0	-\$31,538,703	
	9. To remove RESRAM revenue from test year (Nieto)		\$0	\$0		\$0	-\$6,193,077	
	10. Large Power Customer Rate Switch Adjustment (Cox).		\$0	\$0		\$0	-\$4,387,709	
	11. To adjust for GL corrections (Nieto)		\$0	\$0		\$0	\$350,693	
	12. Non-LP Rate Switcher (Cox).		\$0	\$0		\$0	\$5,186,346	
	13. MEEIA Weather Norm and 365 Day Adjustment (Cox).		\$0	\$0		\$0	\$7,434,047	
	14. Growth Adjustment (Nieto).		\$0	\$0		\$0	\$15,204,189	
	15. Rate Increase Annualization (Cox).		\$0	\$0		\$0	-\$4,424,982	
	16. Total EDR (Cox).		\$0	\$0		\$0	-\$230,169	
Rev-7	Sales for Resale (SFR) Partial Requirements - energy	447.020	\$0	\$0	\$0	\$0	-\$7,581,392	-\$7,581,392
	1. True Up Non-Firm Off System Sales (Lyons).		\$0	\$0		\$0	-\$4,821,405	
	2. To include a True Up level of Ancillary Services (Lyons).		\$0	\$0		\$0	-\$515,000	
	3. To include a True Up level of the Revenue Neutral Uplift Charges (Lyons).		\$0	\$0		\$0	-\$2,161,423	
	4. True Up MINT line losses (Lyons).		\$0	\$0		\$0	-\$83,564	
Rev-10	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$2,594,651	-\$2,594,651
	1. To annualize Off System sales (Lyons).		\$0	\$0		\$0	-\$2,594,651	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-13	Sales for Resale Interstate - non-juris 0%	447.032	\$0	\$0	\$0	\$0	-\$1,273,218	-\$1,273,218
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Adjustment to eliminate intercompany sales (Lyons).		\$0	\$0		\$0	-\$1,273,218	
Rev-14	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	-\$5,000	-\$5,000
	1. To annualize Firm Off-System Sales - Capacity (Lyons).		\$0	\$0		\$0	-\$5,000	

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Rev-17	Prov for rate refund riders	449.110	\$0	\$0	\$0	\$0	-\$11,223,852	-\$11,223,852
	1. To annualize L&P Phase in Amortization (Taylor).		\$0	\$0		\$0	\$413,987	
	2. To eliminate rider revenue (Lyons)		\$0	\$0		\$0	-\$11,637,839	
Rev-18	Other Oper Rev-Forfeited Discounts	450.001	\$0	\$0	\$0	\$0	-\$19,886	-\$19,886
	1. To adjust revenue for Forfeited Discounts (Nieto).		\$0	\$0		\$0	-\$19,886	
Rev-26	Other Electric Revenues Trans Elect for Others - demand	456.100	\$0	\$0	\$0	\$0	\$4,406,948	\$4,406,948
	1. To annualize transmission revenue based on 12 months ending June 30, 2018 (Majors).		\$0	\$0		\$0	\$4,406,948	
Rev-27	Miscellaneous Electric Oper Electric Revenues - demand	456.101	\$0	\$0	\$0	\$0	-\$30,788	-\$30,788
	1. To remove test year Allconnect revenue (Majors)		\$0	\$0		\$0	-\$30,788	
E-4	Steam Operation Supervision - 3-13 allocator demand & Electric after steam Company calculates	500.000	-\$2,953	-\$132,537	-\$135,490	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,953	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$132,537		\$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-5	Steam Operation Supervision - 100%	500.000	\$0	\$0	\$0	\$0	\$165,491	\$165,491
	1. To adjust for Iatan 2 and Common Tracker (Taylor).		\$0	\$0		\$0	\$165,491	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-6	Fuel Expense - Coal - energy	501.000	-\$1,037	\$5,410,963	\$5,409,926	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,037	\$0		\$0	\$0	
	2. To annualize coal and freight expense (Young).		\$0	\$9,902,691		\$0	\$0	
	3. To annualize unit train and train lease expense (Young).		\$0	-\$1,469,477		\$0	\$0	
	4. To annualize coal treatment expense (Young).		\$0	\$116,803		\$0	\$0	
	5. To annualize start-up oil expense (Young).		\$0	\$480,666		\$0	\$0	
	6. To annualize start-up gas expense (Young).		\$0	-\$3,710,532		\$0	\$0	
	7. To annualize propane expense (Young).		\$0	\$90,812		\$0	\$0	
	8. To eliminate steam expense (Young).		\$0	\$488,066		\$0	\$0	
	9. To eliminate steam expense (Young).		\$0	-\$31,742		\$0	\$0	

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	10. To eliminate intercompany OSS (Lyons)		\$0	-\$456,324		\$0	\$0	
E-7	Fuel Expense - Natural Gas - energy	501.000	-\$11,529	\$0	-\$11,529	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$11,529	\$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-9	Fuel Additives - Fuel Additives - energy	501.300	\$0	\$19,316	\$19,316	\$0	\$0	\$0
	1. To annualize fuel additives expense (Young).		\$0	\$19,316		\$0	\$0	
E-10	Fuel Additives - Residuals - energy	501.400	\$0	-\$132,660	-\$132,660	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$132,660		\$0	\$0	
E-11	Fuel Exp-Residuals Non FAC - energy	501.420	\$0	-\$118,753	-\$118,753	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$118,753		\$0	\$0	
E-12	Fuel Exp-Residuals-Landfill - energy	501.450	\$0	-\$283,200	-\$283,200	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$283,200		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-15	Steam Operating Expense (demand/O&M 3,13)	502.000	-\$22,658	\$0	-\$22,658	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$22,658	\$0		\$0	\$0	
E-17	Steam Operations Electric Expenses demand/O&M 3,13	505.000	-\$9,504	\$0	-\$9,504	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$9,504	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations demand/O&M 3,13	506.000	-\$7,507	\$1,321	-\$6,186	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$7,507	\$0		\$0	\$0	
	2. To reverse Test Year Journal Entries (Young)		\$0	\$0		\$0	\$0	
	3. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$1,321		\$0	\$0	
E-26	Steam Maintenance Superv. & Engineering (demand/O&M 3,13)	510.000	-\$8,214	-\$45,292	-\$53,506	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$8,214	\$0		\$0	\$0	

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	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$45,292		\$0	\$0	
E-27	Maintenance of Structures - Steam Power (demand/O&M 3,13)	511.000	-\$4,061	\$192,398	\$188,337	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$4,061	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$188,821		\$0	\$0	
	3. To include a normalized level of maintenance expense for the Greenwood Solar Facility as of 06/30/2018 (Lyons)		\$0	\$3,577		\$0	\$0	
E-28	Maintenance of Boiler Plant - Steam Power (demand/O&M 3,13)	512.000	-\$14,203	-\$408,567	-\$422,770	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$14,203	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$408,567		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-29	Maintenance of Boiler Plant - Steam Power 100% MO 1,1	512.000	\$0	\$0	\$0	\$0	\$181,378	\$181,378
	1. To adjust for latan 2 and Common Tracker		\$0	\$0		\$0	\$181,378	
E-30	Maintenance of Electric Plant - Steam Power (demand/O&M 3,13)	513.000	-\$3,731	-\$97,195	-\$100,926	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$3,731	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$97,195		\$0	\$0	
E-31	Maintenance of Misc. Steam Plant - SteamPower (demand/O&M 3,13)	514.000	-\$299	\$52,993	\$52,694	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$299	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$52,993		\$0	\$0	
E-47	Prod Turbine Oper Superv & Engineering - demand	546.000	-\$32	-\$18,474	-\$18,506	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$32	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$18,474		\$0	\$0	
E-48	Other Fuel Expense - Natural Gas - energy	547.000	\$0	\$336,330	\$336,330	\$0	\$0	\$0
	1. To annualize variable gas expense (Young).		\$0	-\$444,690		\$0	\$0	
	2. To eliminate gas hedging expense (Young).		\$0	\$781,020		\$0	\$0	
	3.No adjustment		\$0	\$0		\$0	\$0	
	4.No adjustment		\$0	\$0		\$0	\$0	

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	5.No adjustment		\$0	\$0		\$0	\$0	
	6. No adjustment		\$0	\$0		\$0	\$0	
E-49	Other Fuel Expense - Natural Gas Hedging - energy	547.000	-\$215	\$0	-\$215	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$215	\$0		\$0	\$0	
E-50	Other Fuel Expense - Fuel On System - energy	547.020	\$0	\$1,196,481	\$1,196,481	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	\$1,196,481		\$0	\$0	
E-51	Other Fuel Expense - On System Other Prod - Demand	547.027	\$0	-\$309,539	-\$309,539	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	-\$309,539		\$0	\$0	
E-53	Fuel Off System Other Prod (bk20) - energy	547.030	\$0	-\$27,352	-\$27,352	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	-\$27,352		\$0	\$0	
E-54	Other Fuel Expense InterCompanyUN / Intra ST (bk11) energy	547.033	\$0	-\$1,169,129	-\$1,169,129	\$0	\$0	\$0
	1. To eliminate intercompany OSS		\$0	-\$1,169,129		\$0	\$0	
E-55	Other Prod Fuel Handling - energy	547.100	\$0	-\$49,599	-\$49,599	\$0	\$0	\$0
	5. To annualize fuel handling expense (Young).		\$0	-\$49,599		\$0	\$0	
E-57	Other Power Generation Expense - demand	548.000	-\$2,994	\$0	-\$2,994	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,994	\$0		\$0	\$0	
E-58	Misc. Other Power Generation Expense -demand	549.000	-\$771	-\$4,988	-\$5,759	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$771	\$0		\$0	\$0	
	2. To remove employee expense reports related to travel to and from the Crossroads Generating Station (Majors).		\$0	-\$4,988		\$0	\$0	
E-61	Maint. Superv. & Engineering - demand	551.000	-\$1,184	-\$4,930	-\$6,114	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,184	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$3,324		\$0	\$0	
	3. To remove employee expense reports related to travel to and from the Crossroads Generating Station (Majors).		\$0	-\$1,606		\$0	\$0	
E-62	Maintenance of Structures - demand	552.000	-\$107	-\$2,400	-\$2,507	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$107	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$2,400		\$0	\$0	

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E-63	Maint. Of Generating & Electric Plant - OP - demand	553.000	-\$2,852	\$111,179	\$108,327	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,852	\$0		\$0	\$0	
	2. To include a normalized level of maintenance expense for the Greenwood Solar Facility as of 12/31/2017 (Lyons)		\$0	\$0		\$0	\$0	
	3. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$111,179		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-64	Maint. Of Misc. Other Power Generation Plant - OP - demand	554.000	-\$68	\$13,780	\$13,712	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$68	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$13,780		\$0	\$0	
E-68	Purchased Power for Baseload - energy	555.000	\$0	-\$34,183,876	-\$34,183,876	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include an annual level of border customers (Lyons).		\$0	\$69,310		\$0	\$0	
	3. To annualize purchased power expense (Young).		\$0	-\$34,253,186		\$0	\$0	
	4. No Adjustment		\$0	\$0		\$0	\$0	
	5. No adjustment		\$0	\$0		\$0	\$0	
E-69	Purchased Power - Capacity Purch-Gardn - demand	555.005	\$0	-\$1,291,151	-\$1,291,151	\$0	\$0	\$0
	1. To annualize Firm Capacity Contracts (Lyons)		\$0	-\$1,291,151		\$0	\$0	
E-70	Purchase Power Off-Sys Sales - demand	555.030	\$0	\$165,678	\$165,678	\$0	\$0	\$0
	1. To annualize purchased power expense (Young).		\$0	\$165,678		\$0	\$0	
E-71	Purchase Power Intrastate (bk11) - energy	555.032	\$0	-\$9,198	-\$9,198	\$0	\$0	\$0
	1. To eliminate intercompany OSS (Lyons)		\$0	-\$9,198		\$0	\$0	
E-72	Purchase Power Off-Sys WAPA - energy	555.035	\$0	-\$356,302	-\$356,302	\$0	\$0	\$0
	1. To annualize purchased power expense (Young).		\$0	-\$356,302		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	System Control and Load Dispatch - energy	556.000	-\$1,869	\$0	-\$1,869	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,869	\$0		\$0	\$0	
E-74	Prod-Other-Other Expenses - energy	557.000	-\$3,096	-\$66,502	-\$69,598	\$0	\$0	\$0
	1. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$2,754		\$0	\$0	

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	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$3,096	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$69,256		\$0	\$0	
E-75	Other Production Exp Riders electric 100%	557.100	\$0	\$6,203,989	\$6,203,989	\$0	\$0	\$0
	1. To eliminate FAC underrecovery (Nieto)		\$0	\$6,203,989		\$0	\$0	
E-80	Operation Supervision & Engineering - TE - demand	560.000	-\$1,453	-\$49,445	-\$50,898	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,453	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$49,445		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Load Dispatching - TE - demand	561.000	-\$2,306	-\$146,268	-\$148,574	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,306	\$0		\$0	\$0	
	2. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$340,348		\$0	\$0	
	3. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$82,802		\$0	\$0	
	4. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$111,278		\$0	\$0	
E-82	Station Expenses - TE - demand	562.000	-\$1,406	\$0	-\$1,406	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,406	\$0		\$0	\$0	
E-83	Overhead Line Expenses - TE - demand	563.000	-\$15	\$0	-\$15	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$15	\$0		\$0	\$0	
E-85	Transmission of Electric By Others - TE - demand	565.000	\$0	-\$8,167,743	-\$8,167,743	\$0	\$0	\$0
	1. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$10,812,698		\$0	\$0	
	2. To annualize transmission expense based on 12 months ending June 30, 2018 (Majors).		\$0	\$2,313,277		\$0	\$0	
	3. To include a 9 year amortization starting Dec 2018 ending Dec 2027 of Z2 credits (Majors).		\$0	\$420,022		\$0	\$0	
	4. To remove transmission expense to remove FERC incentives related to the Transource Missouri projects. (Majors)		\$0	-\$88,344		\$0	\$0	
E-86	Misc. Transmission Expenses - TE - demand	566.000	-\$2,474	\$0	-\$2,474	\$0	\$0	\$0

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	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,474	\$0		\$0	\$0	
E-87	Rents - TE - demand	567.000	-\$1	\$0	-\$1	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1	\$0		\$0	\$0	
E-88	Trans Op-Mkt Mon&Comp Ser-RTO - demand	575.700	\$0	\$278,103	\$278,103	\$0	\$0	\$0
	1. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$15,622		\$0	\$0	
	2. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$293,725		\$0	\$0	
E-91	Maint. Supervision & Engineering - TE demand	568.000	-\$65	-\$58	-\$123	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$65	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$58		\$0	\$0	
E-93	Maintenance of Station Equipment - TE demand	570.000	-\$1,462	\$322,573	\$321,111	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,462	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$322,573		\$0	\$0	
E-94	Maintenance of Overhead Lines - TE demand	571.000	-\$121	\$54,935	\$54,814	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$121	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$54,935		\$0	\$0	
E-95	Underground Lines demand	572.000	\$0	-\$331	-\$331	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$331		\$0	\$0	
E-96	Maint. Of Misc. Transmission Plant - TE demand	573.000	-\$11	\$4,921	\$4,910	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$11	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$4,921		\$0	\$0	
E-101	Operation Supervision & Engineering - DE - distribution 5,1	580.000	-\$5,816	-\$264,746	-\$270,562	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$5,816	\$0		\$0	\$0	
	2. To adjust for incentive compensation.		\$0	\$0		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	

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	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
	6. To adjust for assistance to other utilities.		\$0	\$0		\$0	\$0	
	7. To adjust for distribution training expense.		\$0	\$0		\$0	\$0	
	8. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$264,746		\$0	\$0	
E-102	Load Dispatching - DE - distribution 5,1	581.000	-\$842	\$0	-\$842	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$842	\$0		\$0	\$0	
E-103	Station Expenses - DE - distribution 5,1	582.000	-\$343	\$0	-\$343	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$343	\$0		\$0	\$0	
E-104	Overhead Line Expenses - DE - distribution 5,1	583.000	-\$5,263	-\$1,494	-\$6,757	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$5,263	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$1,494		\$0	\$0	
E-105	Underground Line Expenses - DE - distribution 5,1	584.000	-\$1,632	-\$3,038	-\$4,670	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,632	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$3,038		\$0	\$0	
E-107	Meters - DE - distribution 5,1	586.000	-\$6,476	-\$2,682	-\$9,158	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$6,476	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$2,682		\$0	\$0	
E-108	Customer Install - DE - distribution 5,1	587.000	-\$147	\$0	-\$147	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$147	\$0		\$0	\$0	
E-109	Miscellaneous - DE Electric - distribution 5,1	588.000	-\$14,685	-\$10,932	-\$25,617	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To remove Equity Compensation expense (Young)		\$0	-\$48		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	\$4		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$10,888		\$0	\$0	

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	6. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$14,685	\$0		\$0	\$0	
E-114	S&E Maintenance - distribution 5,1	590.000	-\$233	\$2,535	\$2,302	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$233	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$2,535		\$0	\$0	
E-115	Structures Maintenance - distribution 5,1	591.000	-\$4	\$18,176	\$18,172	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$4	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$18,176		\$0	\$0	
E-116	Station Equipment Maintenance - distribution 5,1	592.000	-\$1,058	\$22,588	\$21,530	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,058	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$22,588		\$0	\$0	
E-117	Overhead Lines Maintenance - distribution 5,1	593.000	-\$7,966	-\$443,435	-\$451,401	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$7,966	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$443,435		\$0	\$0	
E-118	Underground Lines Maintenance -distribution 5,1	594.000	-\$2,293	\$79,013	\$76,720	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$79,013		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,293	\$0		\$0	\$0	
E-119	Line Transformers Maintenance - distribution 5,1	595.000	-\$745	-\$1,818	-\$2,563	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$1,818		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$745	\$0		\$0	\$0	
E-120	Street Light & Signals Maintenance - distribution 5,1	596.000	-\$976	\$47,757	\$46,781	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$976	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$47,757		\$0	\$0	
E-121	Meters Maintenance - distribution 5,1	597.000	-\$78	\$13,155	\$13,077	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$13,155		\$0	\$0	

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	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$78	\$0		\$0	\$0	
E-122	Misc. Plant Maintenance - distribution 5,1	598.000	-\$1,668	-\$135,999	-\$137,667	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,668	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$148,039		\$0	\$0	
	3. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$33,801		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$21,761		\$0	\$0	
E-127	Supervision - CAE (electric 100% 1,1)	901.000	-\$295	-\$246	-\$541	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$295	\$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	
	8. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$246		\$0	\$0	
E-128	Meter Reading Expenses - CAE (electric 100% 1,1)	902.000	-\$5,678	-\$135,276	-\$140,954	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$5,678	\$0		\$0	\$0	
	2. To annualize AMI Meter Reading Expense		\$0	-\$134,621		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$655		\$0	\$0	
E-129	Customer Records & Collection Expenses - CAE (electric 100% 1,1)	903.000	-\$16,556	\$366,005	\$349,449	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$16,556	\$0		\$0	\$0	
	2. To record interest on customer deposits (Nieto)		\$0	\$60,223		\$0	\$0	
	3. To reclassify interest paid on customer deposits (Nieto)		\$0	\$317,656		\$0	\$0	
	4. To adjust for Check/Credit card fees (Taylor).		\$0	\$17,597		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$29,471		\$0	\$0	
E-130	Uncollectible Accts - CAE	904.000	\$0	\$0	\$0	\$0	\$2,519,022	\$2,519,022
	1. To adjust for bad debt expense (Nieto).		\$0	\$0		\$0	\$2,519,022	

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E-131	Misc. Customer Accounts Expense (electric 100% 1,1)	905.000	-\$166	\$1,382,882	\$1,382,716	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$166	\$0		\$0	\$0	
	2. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$1,097,419		\$0	\$0	
	3. To include an annualized level of bank fees through June 30, 2018 (Lyons).		\$0	\$285,463		\$0	\$0	
E-135	Customer Service Supervision Expense (electric 100% 1,1)	907.000	-\$206	\$0	-\$206	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$206	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-136	Customer Assistance Expenses - CSIE (electric 100% 1,1)	908.000	-\$2,452	-\$22,851,350	-\$22,853,802	\$0	\$280,035	\$280,035
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,452	\$0		\$0	\$0	
	2. To remove portion of surveys related to political questions (Young)		\$0	-\$747		\$0	\$0	
	3. To remove test year MEEIA expenses (Nieto)		\$0	-\$23,089,585		\$0	\$0	
	4. To remove test year advertising expenses (Nieto).		\$0	-\$3,497		\$0	\$0	
	5. To annualize income eligible weatherization expense (Young).		\$0	\$242,479		\$0	\$0	
	6. To annualize Economic Relief Pilot Program expense (Taylor).		\$0	\$0		\$0	\$96,773	
	7. To annualize the DSM Program amortization (Young).		\$0	\$0		\$0	\$183,262	
E-138	Misc. Customer Service & Informational Expense (electric 100%)	910.000	-\$823	-\$1,358,720	-\$1,359,543	\$0	-\$7,493,077	-\$7,493,077
	1. To remove test year advertising expenses (Nieto).		\$0	-\$2,948		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$823	\$0		\$0	\$0	
	3. To remove Renewable Energy Standard Costs (RESRAM) Test Year (Taylor).		\$0	\$0		\$0	-\$7,493,077	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$36,862		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$18,910		\$0	\$0	
	6. To reverse Test Year journal entries (Young).		\$0	-\$1,300,000		\$0	\$0	
E-142	Demonstrating & Selling Expenses - SE (electric 100% 1,1)	912.000	-\$719	-\$3,602	-\$4,321	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$719	\$0		\$0	\$0	

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	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$3,602		\$0	\$0	
E-148	Administrative & General Salaries - AGE (payroll/A&G 6,14)	920.000	-\$34,478	-\$1,728,206	-\$1,762,684	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$34,478	\$0		\$0	\$0	
	18. To remove Equity Compensation Expense (Young)		\$0	-\$1,023,166		\$0	\$0	
	19. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$621,995		\$0	\$0	
	20. To reverse Test Year journal entries (Young).		\$0	-\$83,045		\$0	\$0	
E-149	Administrative & General Salaries - AGE - 100% Electric 1,1	920.000	\$0	-\$17,878	-\$17,878	\$0	\$0	\$0
	1. To annualize the test year Transource amortization - Transource Account Review Liability (Majors).		\$0	-\$17,878		\$0	\$0	
E-150	Office Supplies & Expenses - AGE (payroll/A&G 6,14)	921.000	-\$2	-\$11,640	-\$11,642	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2	\$0		\$0	\$0	
	2. To reclassify certain expense report items to below the line (Young)		\$0	-\$9,296		\$0	\$0	
	3. To remove Equity Compensation Expense (Young)		\$0	\$159		\$0	\$0	
	4. To remove dues and donations from test year (Nieto)		\$0	-\$2,503		\$0	\$0	
E-151	Administrative Expenses Transferred - Credit (payroll/A&G 6,14)	922.000	\$1,473	\$2,881,866	\$2,883,339	\$0	\$0	\$0
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	\$2,881,866		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,473	\$0		\$0	\$0	
E-153	Outside Services Employed - Allocated (payroll/A&G 6,14)	923.000	\$0	\$778,160	\$778,160	\$0	\$0	\$0
	1. To include a 10 year amortization of GPE-Westar merger transition costs starting December 2018 ending November 2028 per stipulation in Case EM-2018-0012 (Majors).		\$0	\$720,921		\$0	\$0	
	2. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$96,499		\$0	\$0	
	3. To reverse Test Year entries (Young).		\$0	-\$39,260		\$0	\$0	
E-154	Outside Services Employed - Retail (electric 100% 1,1)	923.000	\$0	-\$8,567	-\$8,567	\$0	\$0	\$0
	1. To annualize the test year Transource amortization - Transource Account Review Liability (Majors).		\$0	-\$8,567		\$0	\$0	
E-155	Property Insurance (plant/A&G 7,14)	924.000	\$0	-\$61,337	-\$61,337	\$0	\$0	\$0
	1. To include an annualized level of Insurance Expense (Lyons).		\$0	-\$61,337		\$0	\$0	

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E-156	Injuries and Damages (payroll/A&G 6,14)	925.000	-\$5	\$496,753	\$496,748	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Lyons).		\$0	\$287,570		\$0	\$0	
	2. To include an annualized level of Insurance Expense (Lyons).		\$0	\$209,183		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$5	\$0		\$0	\$0	
E-157	Employee Pensions and Benefits (payroll/A&G 6,14)	926.000	\$14	\$6,350,562	\$6,350,576	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$14	\$0		\$0	\$0	
	2. To annualize FAS 87 and FAS 88 pension expense (Young).		\$0	\$10,303,785		\$0	\$0	
	3. To annualize FAS 106 OPEB expense (Young).		\$0	-\$3,787,147		\$0	\$0	
	4. To normalize SERP expense (Young).		\$0	-\$647,376		\$0	\$0	
	5. To adjust for Other Benefits (Nieto).		\$0	\$330,445		\$0	\$0	
	6. To adjust for 401k Expense (Nieto).		\$0	\$150,855		\$0	\$0	
E-160	Employee Pensions and Benefits Loadings (payroll/A&G 6,14)	926.500	\$0	\$402,360	\$402,360	\$0	\$0	\$0
	1. To include a normalized level of short term incentive compensation (Majors).		\$0	\$402,360		\$0	\$0	
E-164	Regulatory Commission Expenses (payroll/A&G 6,14)	928.000	\$0	-\$751,691	-\$751,691	\$0	-\$32,973	-\$32,973
	1. To remove rate case expenses from Case No. ER-2016-0156 booked to the test year (Majors).		\$0	-\$363,278		\$0	\$0	
	2. To annualize FERC Assessment for the 12 months ending June 30, 2018 (Majors).		\$0	\$0		\$0	-\$32,973	
	3. To annualize MOPSC Assessment for the 12 months ending June 30, 2018 (Majors).		\$0	-\$240,649		\$0	\$0	
	4. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$147,764		\$0	\$0	
E-165	Rate Case Expense - Missouri (Juris 100% electric 1,1)	928.000	-\$2,040	\$47,938	\$45,898	\$0	\$0	\$0
	1. To include a normalized level of ER-2018-0146 50% shared rate case expenses over 4 years (Majors).		\$0	\$27,119		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$2,040	\$0		\$0	\$0	
	3. To include 5 year recovery depreciation study (Majors)		\$0	\$20,819		\$0	\$0	
E-167	Miscellaneous A & G - General Expenses (payroll/A&G 6,14)	930.200	-\$30	-\$376,234	-\$376,264	\$0	\$0	\$0
	1. To remove Dues and Donations from test year (Nieto).		\$0	-\$376,234		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$30	\$0		\$0	\$0	

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E-168	Miscellaneous A & G - Board of Directors Fees (payroll/A&G 6,14)	930.201	\$0	-\$233,876	-\$233,876	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To remove Equity Compensation Expense (Young)		\$0	-\$232,220		\$0	\$0	
	3. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,656		\$0	\$0	
E-172	Rents - AGE (payroll/A&G 6,14)	931.000	\$0	-\$260,696	-\$260,696	\$0	\$43,387	\$43,387
	1. Corporate Headquarters Lease Expense (Taylor).		\$0	\$0		\$0	\$43,387	
	2. To reverse Test Year journal entries (Young).		\$0	-\$535		\$0	\$0	
	3. Remove lease for 801 Charlotte (Majors)		\$0	-\$260,161		\$0	\$0	
E-174	Operation & Maintenance - Transportation Expense - Depreciation Clearings (payroll/A&G 6,14)	933.000	\$0	-\$3,643,739	-\$3,643,739	\$0	\$0	\$0
	1. To remove the Depreciation Clearing account (Taylor).		\$0	-\$3,643,739		\$0	\$0	
E-177	Maintenance of General Plant (payroll/A&G 6,14)	935.000	-\$105	\$907,481	\$907,376	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$868,016		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$105	\$0		\$0	\$0	
	4. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$39,956		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$491		\$0	\$0	
E-181	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,668,296	\$1,668,296
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,668,296	
	3. To reduce depreciation expense charged to O&M.		\$0	\$0		\$0	\$0	
	4. To remove gas allocation.		\$0	\$0		\$0	\$0	
E-186	Amortization LTD Term Electric Plant (electric 100% 1,1)	404.000	\$0	\$39	\$39	\$0	\$0	\$0
	1. To annualize intangible plant amortization expense (Featherstone).		\$0	\$39		\$0	\$0	
E-187	Amortization - Iatan Reg Asset & Other Non-Plant (electric 100% 1,1)	405.001	\$0	\$0	\$0	\$0	-\$4,346	-\$4,346
	1. To annualize amortization of Iatan Regulatory Asset (Young)		\$0	\$0		\$0	-\$4,346	
E-188	Amortization Expense - Other Plant (plant/electric 7,1)	405.010	\$0	\$2,324,199	\$2,324,199	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

KCPL Greater Missouri Operations
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 Test Year 12 Months Ending June 30, 2017
 True-Up through June 30, 2018
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To annualize intangible plant amortization expense (Featherstone).		\$0	-\$784,523		\$0	\$0	
	4. To annualize intangible plant Account 303.150 amortization expense for One CIS (Featherstone)		\$0	\$3,108,722		\$0	\$0	
E-189	Regulatory Debits (electric 100% 1,1)	407.300	\$0	-\$1,229,336	-\$1,229,336	\$0	-\$950,627	-\$950,627
	1. To annualize Transource Transferred Asset Value Regulatory Liability (Majors).		\$0	-\$1,229,336		\$0	\$0	
	2. To annualize GMO L&P Ice Storm Amortization (Taylor).		\$0	\$0		\$0	-\$950,627	
E-194	State Cap Stk Tax Elec (plant/electric 7,1)	408.101	\$0	-\$99,975	-\$99,975	\$0	\$0	\$0
	1. To remove Mississippi franchise tax related to the Crossroads Generating Station (Majors).		\$0	-\$99,975		\$0	\$0	
E-195	Payroll Taxes (payroll/A&G 6,14)	408.140	\$0	-\$183,167	-\$183,167	\$0	\$0	\$0
	1. To record Payroll Taxes (Nieto).		\$0	-\$183,167		\$0	\$0	
E-196	Property Taxes (plant/alloc plant 7,3) General	408.120	\$0	\$0	\$0	\$0	-\$123,450	-\$123,450
	1. To annualize Property tax expense (Taylor).		\$0	\$0		\$0	-\$123,450	
	2. 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-197	Earnings Tax Electric (payroll/electric 6,1)	408.110	\$0	-\$4,722	-\$4,722	\$0	\$0	\$0
	1. To include an annualized level of Kansas City Earnings Tax (Lyons).		\$0	-\$4,722		\$0	\$0	
E-204	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$37,497,435	\$37,497,435
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$37,497,435	
	No Adjustment		\$0	\$0		\$0	\$0	
E-207	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$47,554,691	-\$47,554,691
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$47,554,691	
	No Adjustment		\$0	\$0		\$0	\$0	
E-208	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$237,253	-\$237,253
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$237,253	
E-209	Amortization of Excess Deferred Income Taxes		\$0	\$0	\$0	\$0	-\$2,677,036	-\$2,677,036

KCPL Greater Missouri Operations
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 Test Year 12 Months Ending June 30, 2017
 True-Up through June 30, 2018
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To Annualize Amortization of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$2,677,036	
Total Operating Revenues			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$27,033,457</u>	<u>-\$27,033,457</u>
Total Operating & Maint. Expense			<u>-\$220,491</u>	<u>-\$50,413,462</u>	<u>-\$50,633,953</u>	<u>\$0</u>	<u>-\$16,718,409</u>	<u>-\$16,718,409</u>

KCPL Greater Missouri Operations
 Case No. ER-2018-0146
 Test Year 12 Months Ending June 30, 2017
 True-Up through June 30, 2018
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.93% Return	E 7.33% Return	F 7.40% Return
1	TOTAL NET INCOME BEFORE TAXES		\$193,769,533	\$159,800,000	\$170,319,876	\$172,173,253
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$98,992,957	\$98,992,957	\$98,992,957	\$98,992,957
4	Plant Amortization Expense		\$4,627,027	\$4,627,027	\$4,627,027	\$4,627,027
5	50% Meals		\$186,034	\$186,034	\$186,034	\$186,034
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$103,806,018	\$103,806,018	\$103,806,018	\$103,806,018
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.6600%	\$51,766,047	\$51,766,047	\$51,766,047	\$51,766,047
9	Tax Straight-Line Depreciation		\$90,403,771	\$90,403,771	\$90,403,771	\$90,403,771
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$142,169,818	\$142,169,818	\$142,169,818	\$142,169,818
11	NET TAXABLE INCOME		\$155,405,733	\$121,436,200	\$131,956,076	\$133,809,453
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$155,405,733	\$121,436,200	\$131,956,076	\$133,809,453
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,755,212	\$6,842,489	\$7,434,832	\$7,539,190
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$146,650,521	\$114,593,711	\$124,521,244	\$126,270,263
17	Federal Income Tax at the Rate of	21.00%	\$30,796,609	\$24,064,679	\$26,149,461	\$26,516,755
18	Subtract Federal Income Tax Credits					
19	Research Credit		\$151,923	\$151,923	\$151,923	\$151,923
20	Empowerment Zone Credit		\$0	\$0	\$0	\$0
21	Solar Credit		\$0	\$0	\$0	\$0
22	Production Tax Credit		\$0	\$0	\$0	\$0
23	Net Federal Income Tax		\$30,644,686	\$23,912,756	\$25,997,538	\$26,364,832
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$155,405,733	\$121,436,200	\$131,956,076	\$133,809,453
26	Deduct Federal Income Tax at the Rate of	50.000%	\$15,322,343	\$11,956,378	\$12,998,769	\$13,182,416
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$140,083,390	\$109,479,822	\$118,957,307	\$120,627,037
29	Subtract Missouri Income Tax Credits					
30	MO State Credit		\$0	\$0	\$0	\$0
31	Missouri Income Tax at the Rate of	6.250%	\$8,755,212	\$6,842,489	\$7,434,832	\$7,539,190
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$155,405,733	\$121,436,200	\$131,956,076	\$133,809,453
34	Deduct Federal Income Tax - City Inc. Tax		\$30,644,686	\$23,912,756	\$25,997,538	\$26,364,832
35	Deduct Missouri Income Tax - City Inc. Tax		\$8,755,212	\$6,842,489	\$7,434,832	\$7,539,190
36	City Taxable Income		\$116,005,835	\$90,680,955	\$98,523,706	\$99,905,431
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$30,644,686	\$23,912,756	\$25,997,538	\$26,364,832
42	State Income Tax		\$8,755,212	\$6,842,489	\$7,434,832	\$7,539,190
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$39,399,898	\$30,755,245	\$33,432,370	\$33,904,022
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		-\$2,885,669	-\$2,885,669	-\$2,885,669	-\$2,885,669
47	Amortization of Deferred ITC		-\$237,253	-\$237,253	-\$237,253	-\$237,253
48	Amortization of Excess Deferred Income Taxes		-\$2,677,036	-\$2,677,036	-\$2,677,036	-\$2,677,036
49	TOTAL DEFERRED INCOME TAXES		-\$5,799,958	-\$5,799,958	-\$5,799,958	-\$5,799,958
50	TOTAL INCOME TAX		\$33,599,940	\$24,955,287	\$27,632,412	\$28,104,064

KCPL Greater Missouri Operations
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Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.85%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$971,700	47.43%		4.269%	4.672%	4.743%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,077,100	52.57%	5.06%	2.660%	2.660%	2.660%
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	\$2,048,800	100.00%		6.929%	7.332%	7.403%
8	PreTax Cost of Capital				8.377%	8.917%	9.013%

KCPL Greater Missouri Operations
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Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
		Adjustments					
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	365- Day Adjustment	Load Growth	Total kWh Sales
1	NATIVE LOAD						
2	Missouri Retail	0	0	0	0	0	0
3	Wholesale	0	0	0	0	0	0
4	Non-Missouri Retail	0	0	0	0	0	0
5	Firm Capacity Customers	0	0	0	0	0	0
6	Company use	0	0	0	0	0	0
7	TOTAL NATIVE LOAD	0	0	0	0	0	0
8	LOSSES					0.00%	0
9	NET SYSTEM INPUT						-

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Remove Mpower	Company Recalculated	Remove EDR	Update Period Adjustment	Billing Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$377,269,682	\$0	\$105,187	\$0	-\$7,115,130	-\$678,666
4	Small General Service	\$100,255,625	\$0	\$50,988	\$0	\$8,009,704	\$678,532
5	Large General Service	\$106,122,921	\$31,465	\$21,713	\$392,644	-\$6,885,049	\$97,976
6	Large Power Service	\$141,127,424	\$0	\$395,558	\$561,113	-\$8,613,608	\$0
7	Meter Lighting	\$120,911	\$0	\$0	\$0	\$0	\$0
8	Thermal-650	\$528,165	\$0	\$63	\$0	\$0	\$0
9	TOD-630	\$35,151	\$0	\$8	\$0	\$0	\$0
10	Lighting	\$13,464,037	\$0	\$0	\$0	\$0	\$0
11	TOTAL RATE REVENUE BY RATE SCHEDULE	\$738,923,916	\$31,465	\$573,517	\$953,757	-\$14,604,083	\$97,842
12	OTHER RATE REVENUE						
13	Adjustment to GL	-\$350,693	\$0	\$0	\$0	\$0	\$0
14	TOTAL OTHER RATE REVENUE	-\$350,693	\$0	\$0	\$0	\$0	\$0
15	TOTAL MISSOURI RATE REVENUES	\$738,573,223	\$31,465	\$573,517	\$953,757	-\$14,604,083	\$97,842

KCPL Greater Missouri Operations
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Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Rate Revenue Summary

A	B	I	J	K	L	M	N
		Adjustments					
Line Number	Description	Large Power Customer Rate Switch Adjustment	MEEIA Weather Norm and 365 Day Adjustment	Non-LP Rate Switcher	Growth Adjustment	Rate Increase Annualization	Total EDR
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$7,554,562	\$0	\$5,098,000	-\$473,365	\$0
4	Small General Service	\$0	\$506,893	\$0	\$13,496,882	-\$4,076,706	\$0
5	Large General Service	\$0	-\$657,794	\$5,186,346	-\$3,390,693	-\$1,506,664	-\$230,169
6	Large Power Service	-\$4,387,709	\$30,385	\$0	\$0	\$1,631,753	\$0
7	Meter Lighting	\$0	\$0	\$0	\$0	\$0	\$0
8	Thermal-650	\$0	\$0	\$0	\$0	\$0	\$0
9	TOD-630	\$0	\$0	\$0	\$0	\$0	\$0
10	Lighting	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$4,387,709	\$7,434,046	\$5,186,346	\$15,204,189	-\$4,424,982	-\$230,169
12	OTHER RATE REVENUE						
13	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL MISSOURI RATE REVENUES	-\$4,387,709	\$7,434,046	\$5,186,346	\$15,204,189	-\$4,424,982	-\$230,169

KCPL Greater Missouri Operations
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Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>	<u>Q</u>
Line Number	Description	Misc Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	\$4,490,588	\$381,760,270
4	Small General Service	\$0	\$18,666,293	\$118,921,918
5	Large General Service	\$0	-\$6,940,225	\$99,182,696
6	Large Power Service	\$0	-\$10,382,508	\$130,744,916
7	Meter Lighting	\$0	\$0	\$120,911
8	Thermal-650	\$0	\$63	\$528,228
9	TOD-630	\$0	\$8	\$35,159
10	Lighting	\$0	\$0	\$13,464,037
11	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$5,834,219	\$744,758,135
12	OTHER RATE REVENUE			
13	Adjustment to GL	\$350,693	\$350,693	\$0
14	TOTAL OTHER RATE REVENUE	\$350,693	\$350,693	\$0
15	TOTAL MISSOURI RATE REVENUES	\$350,693	\$6,184,912	\$744,758,135

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Executive Case Summary

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$766,059,927
2	Total Missouri Rate Revenue By Rate Schedule	\$744,758,135
3	Missouri Retail kWh Sales	0
4	Average Rate (Cents per kWh)	0.000
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$90,921,417
7	Interest Expense	\$51,766,047
8	Annualized Payroll	\$63,125,191
9	Utility Employees	0
10	Depreciation	\$98,992,957
11	Net Investment Plant	\$2,360,881,429
12	Pensions	\$0