

Exhibit No.:
Issue: Construction Accounting
Witness: Darrin R. Ives
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: EU-2014-0255
Date Testimony Prepared: December 10, 2014

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: EU-2014-0255

SURREBUTTAL TESTIMONY

OF

DARRIN R. IVES

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
December 2014**

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Pursuant To 4 CSR 240-2.135.**

SURREBUTTAL TESTIMONY

OF

DARRIN R. IVES

Case No. EU-2014-0255

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

2 A: My name is Darrin R. Ives. My business address is 1200 Main, Kansas City, Missouri
3 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L” or “Company”) as
6 Vice President – Regulatory Affairs.

7 **Q: On whose behalf are you testifying?**

8 A: I am testifying on behalf of KCP&L.

9 **Q: What are your responsibilities?**

10 A: My responsibilities include oversight of the Company’s Regulatory Affairs Department,
11 as well as all aspects of regulatory activities including cost of service, rate design,
12 revenue requirements, regulatory reporting and tariff administration.

13 **Q: Please describe your education, experience and employment history.**

14 A: I graduated from Kansas State University in 1992 with a Bachelor of Science in Business
15 Administration with majors in Accounting and Marketing. I received my Master of
16 Business Administration degree from the University of Missouri-Kansas City in 2001. I
17 am a Certified Public Accountant. From 1992 to 1996, I performed audit services for the
18 public accounting firm Coopers & Lybrand L.L.P. I was first employed by KCP&L in
19 1996 and held positions of progressive responsibility in Accounting Services and was

1 named Assistant Controller in 2007. I served as Assistant Controller until I was named
2 Senior Director – Regulatory Affairs in April 2011. I have held my current position as
3 Vice President – Regulatory Affairs since August 2013.

4 **Q: Have you previously testified in a proceeding before the Missouri Public Service**
5 **Commission (“Commission” or “MPSC”) or before any other utility regulatory**
6 **agency?**

7 A: Yes, I have testified before the Commission and the Kansas Corporation Commission
8 (“KCC”).

9 **Q: What is the purpose of your surrebuttal testimony?**

10 A: I will respond to the rebuttal testimony of Mark Oligschlaeger and Keith Majors on
11 behalf of the Commission Staff (“Staff”). My surrebuttal will be organized as follows:

12 I. Executive Summary

13 II. Response to Mr. Oligschlaeger

14 III. Response to Mr. Majors

15 Finally, in section IV, I will summarize the action KCP&L is requesting the Commission
16 to take.

17 **I. Executive Summary**

18 **Q: What position has the Staff taken regarding KCP&L’s request for authority to use**
19 **Construction Accounting for the La Cygne Environmental Project for the time**
20 **period between the in-service date(s) and when the La Cygne Environmental**
21 **Project is reflected in rates?**

22 A: Staff has recommended that KCP&L’s request be denied or, alternatively, that numerous
23 conditions be imposed if KCP&L’s request is granted.

1 **Q: Does KCP&L agree with the Staff’s position?**

2 A: No.

3 **Q: Why?**

4 A: Staff misapplies the standard the Commission has used to analyze accounting authority
5 order (“AAO”) applications such as this KCP&L request by failing to undertake an
6 objective assessment of the nature of the La Cygne Environmental Project and its impact
7 on the Company in light of the current environment. More specifically, in recommending
8 denial of the Company’s request for authority to use construction accounting for the
9 La Cygne Environmental Project, even though to the Company’s knowledge every
10 significant environmental retrofit undertaken by electric utilities in the past seven or eight
11 years has received Commission authorization to use construction accounting, Staff does
12 not give sufficient recognition to the following facts:

- 13 1. The La Cygne Environmental Project is necessary for KCP&L to meet
14 governmentally-mandated emissions requirements;
- 15 2. The La Cygne Environmental Project will not enable KCP&L to supply
16 additional kWh or new customers;
- 17 3. The La Cygne Environmental Project will, upon the second phase going in-
18 service in the second quarter of 2015 (the first phase is now expected to
19 become operational in April of 2015), increase KCP&L’s Missouri rate base
20 by approximately 16% compared to the rate base used in KCP&L’s last
21 Missouri rate case; and
- 22 4. Since new rates last took effect in early 2013, KCP&L’s actual Missouri-
23 jurisdictional return on equity (“ROE”) has fallen substantially short of the

1 9.7% ROE authorized by the Commission in Case No. ER-2012-0174,
2 specifically

3 a. For 2013, KCP&L's actual Missouri-jurisdictional ROE was 6.5% (a
4 shortfall of about \$33.8 million compared to KCP&L's Commission-
5 authorized ROE);

6 b. For 2014, KCP&L expects its actual Missouri-jurisdictional ROE to be
7 no better than 2013 performance (another earnings shortfall of at least
8 \$34 million); and

9 c. For 2015, KCP&L does not expect improved earnings performance –
10 compared to 2013 and 2014 – until after new rates take effect in late
11 September of 2015.

12 In light of the Company's recent, current and expected earnings shortfalls, Staff's
13 insistence that the Commission impose additional ratemaking and other conditions as a
14 condition of obtaining authorization to use construction accounting is unreasonable and
15 needlessly complicates this proceeding. As will be explained in more detail below, an
16 appropriate and objective analysis reveals that the La Cygne Environmental Project meets
17 the standard previously used by the Commission of extraordinary, unusual and unique,
18 and not recurring and that the costs of the La Cygne Environmental Project are material
19 such that KCP&L's request to use construction accounting should be granted.

1 A: No, to my knowledge the Commission has never ruled that a financial event must be
2 “large enough to potentially affect the company’s financial health” as a condition for
3 granting accounting authority.

4 **Q: Has Mr. Oligschlaeger described how he would assess whether a capital project is**
5 **“large enough to potentially affect the company’s financial health” or applied that**
6 **assessment approach to KCP&L and the La Cygne Environmental Project?**

7 A: No.

8 **Q: Is it appropriate to require that a capital project be “large enough to potentially**
9 **affect the company’s financial health” as a condition for granting the accounting**
10 **authority requested by KCP&L in this proceeding?**

11 A: No. The standard the Commission has previously used to assess AAO requests since the
12 early 1990’s is that, to qualify for AAO treatment, the event must be extraordinary,
13 unusual and unique, and not recurring and the associated costs should, but may not
14 necessarily be required to, be material. Mr. Oligschlaeger’s proposal to add another
15 requirement, that the capital project be “large enough to potentially affect the company’s
16 financial health” suggests that construction accounting authorization is somehow
17 different and should be subjected to a more rigorous standard is unwarranted and should
18 be rejected.

19 **Q: On pages 8-9 of his rebuttal testimony, Staff witness Oligschlaeger opines that**
20 **KCP&L filed this request for construction accounting authority prematurely. Do**
21 **you agree?**

22 A: No. I address this in more detail later in this surrebuttal testimony, in section III.1 on
23 pages 10-18.

1 **Q: Mr. Oligschlaeger also discusses regulatory lag on pages 10-12 of his rebuttal**
2 **testimony. Does he make any effort to explain the concept of regulatory lag in the**
3 **context of KCP&L's recent, current and expected near-term earnings environment?**

4 A: No. Although KCP&L agrees with Mr. Oligschlaeger that regulatory lag is a two-way
5 street - that is, utility earnings generally benefit from regulatory lag when cost of service
6 is declining and utility earnings are hurt by regulatory lag when cost of service is
7 increasing - that simple statement is only the beginning of the analysis.

8 The next step of the analysis requires an assessment of 1) the utility's cost of
9 service trend relative to available revenues (i.e., is cost of service trending greater than,
10 equal to or lower than available revenues?) and 2) the utility's earnings situation (i.e., are
11 earnings below a reasonable level, at a reasonable level or above a reasonable level?).
12 When a utility's cost of service is trending greater than available revenues and earnings
13 are below a reasonable level a regulator should be more inclined to grant a request for
14 construction accounting authority.

15 **Q: Why?**

16 A: An event with negative financial consequences will have a more severe impact on a
17 utility whose cost of service is trending greater than available revenues and whose
18 earnings are below a reasonable level.

19 **Q: What is KCP&L's cost of service trend relative to available revenues?**

20 A: KCP&L's cost of service is trending greater than available revenues. That is why
21 KCP&L filed a general rate case on October 30, 2014 (Case No. ER-2014-0370). This is
22 KCP&L's sixth Missouri rate case since 2006. That KCP&L's cost of service is trending
23 greater than available revenues is not a new phenomenon.

1 **Q: What is KCP&L's earnings situation?**

2 A: KCP&L's rates and revenues were most recently examined by the Commission in Case
3 No. ER-2012-0174, with increased rates taking effect in early 2013 on the basis of a
4 Commission-authorized ROE of 9.7%. Since then, KCP&L's actual Missouri-
5 jurisdictional ROE for 2013 was approximately 6.5%. Schedule DRI-1, the 2013
6 surveillance report KCP&L filed with the Commission shows that KCP&L's 2013 ROE
7 was 6.5%, and Schedule DRI-2 is a copy of an e-mail from KCP&L to Staff explaining
8 the most significant drivers of KCP&L's 2013 earnings shortfall. Given the nature of the
9 drivers of its 2013 earnings performance and the fact that weather was mild during the
10 summer of 2014, KCP&L's actual Missouri-jurisdictional ROE for 2014 is expected to
11 be no better than its 2013 experience. Moreover, absent potential weather impacts in
12 2015, KCP&L's actual Missouri ROE for 2015 is not expected to improve (compared to
13 2013 and 2014 levels) until after new rates from Case No. ER-2014-0370 take effect in
14 late September of 2015. The Commission itself determined that an ROE of 9.7% was
15 reasonable for KCP&L less than two years ago, and KCP&L's actual earnings since then
16 have fallen well short of that level. Clearly KCP&L's earnings are below a reasonable
17 level, have been for some time now, and are expected to remain there until after rates
18 change late in 2015.

19 **Q: Did Mr. Oligschlaeger take KCP&L's cost of service trend relative to available**
20 **revenues or its earnings level into consideration in formulating his opinion**
21 **regarding KCP&L's request for construction accounting authority?**

22 A: If he did, it's not apparent from his rebuttal testimony.

1 **Q: Should the Commission consider KCP&L's cost of service trend relative to available**
2 **revenues and its earnings level in determining whether to grant KCP&L's request**
3 **for construction accounting authority?**

4 A: Yes. KCP&L has diligently endeavored to maintain a reasonable relationship between
5 costs and revenues, filing rate cases regularly and even seeking an AAO in 2014 for
6 transmission fees charged to KCP&L by the Southwest Power Pool, Inc. ("SPP") (*see*,
7 Case No. EU-2014-0077), yet costs have continued to outpace revenues and KCP&L's
8 earnings have fallen well short of the Commission-authorized level. Under such
9 circumstances, it is clearly reasonable to grant construction accounting authority for a
10 plant addition like the La Cygne Environmental Project that a) is necessary to meet
11 governmentally-mandated environmental requirements, b) does not increase the
12 Company's ability to serve new customers or load and c) will increase KCP&L's rate
13 base by about 16%.

14 **III. Response to Mr. Majors**

15 **Q: What position does Mr. Majors take regarding KCP&L's request for construction**
16 **authority for its La Cygne Environmental Project?**

17 A: On page 5, ll. 1-12 of his rebuttal testimony, Mr. Majors recommends that the
18 Commission deny KCP&L's request for two reasons, alleging that:

- 19 1. KCP&L's request is premature; and
- 20 2. The La Cygne Environmental Project does not meet the Commission's AAO
21 standard.

1 Thirdly, if the Commission decides to grant KCP&L's request for construction
2 accounting authority, Mr. Majors offers a number of positions regarding modifications to
3 the amounts calculated and offsetting cost decreases. (Majors Rebuttal, p. 5, ll. 13-15).

4 I will address each of these three items in turn.

5 **1. KCP&L's Construction Accounting Request is not Premature**

6 **Q: Regarding the timing of KCP&L's request, Mr. Majors states on page 24, lines 15-**
7 **18 that "... in every recent instance of the authorization of construction accounting,**
8 **the recommendation to the Commission or stipulation and agreement by the parties**
9 **was made concurrently with general rate case proceedings often with the investment**
10 **in question being sought for inclusion in the cost of service." Do you agree with this**
11 **statement?**

12 **A:** No. I'll provide my response for each case below.

- 13 • EO-2005-0329 – Among other things, KCP&L received authorization in this case
14 to use construction accounting for Iatan 2. The Stipulation and Agreement in
15 Case No. EO-2005-0329 was dated May 15, 2005 and it was approved by a
16 Commission Report and Order dated July 28, 2005. The rate order reflecting
17 Iatan 2 in rates (Case No. ER-2010-0355) took effect on April 22, 2011, more than
18 five (5) years after the Stipulation and Agreement authorizing the use of
19 construction accounting was approved in an entirely different case.
- 20 • EO-2005-0263 – The Empire District Electric Company ("Empire") received
21 authorization in this case to use construction accounting for Iatan 1
22 (environmental) and Iatan 2. The Stipulation and Agreement was dated July 18,
23 2005 and the Commission order approving the Stipulation and Agreement was

1 dated August 2, 2005. For Empire, the Iatan 1 (environmental) construction
2 project was included in rates in Case No. ER-2010-0130, which took effect on
3 September 10, 2010, more than five (5) years after the Stipulation and Agreement
4 authorizing the use of construction accounting was approved in an entirely
5 different case. Similarly for Empire, the Iatan 2 construction project was included
6 in rates in Case No. ER-2011-0004, which took effect on June 15, 2011, nearly
7 six (6) years after the Stipulation and Agreement authorizing the use of
8 construction accounting was approved in an entirely different case.

9 It is clear from these cases that construction accounting requests have been assessed five
10 (5) or six (6) years in advance of the effectiveness of the rate order in which the
11 associated construction project is to be considered for rate recovery. KCP&L's request in
12 this proceeding for an order authorizing the use of construction accounting for the La
13 Cygne Environmental Project approximately seven (7) months in advance of the rate
14 order in which the project will be considered for rate recovery is therefore clearly
15 reasonable.

- 16 • ER-2009-0089 – KCP&L received authorization in this case to use construction
17 accounting for Iatan 1 and common, an environmental retrofit. The Stipulation
18 and Agreement was dated April 24, 2009 and the Commission order approving
19 the Stipulation and Agreement and authorizing the filing of compliance tariffs
20 with increased rates was dated June 10, 2009. Rates from that case took effect on
21 September 1, 2009.
- 22 • ER-2009-0090 – KCP&L Greater Missouri Operations Company received
23 authorization in this case to use construction accounting for Iatan 1 and common,

1 an environmental retrofit. The Stipulation and Agreement was dated April 22,
2 2009 and the Commission order approving the Stipulation and Agreement and
3 authorizing the filing of compliance tariffs with increased rates was dated June
4 10, 2009. Rates from that case took effect on September 1, 2009.

- 5 • ER-2010-0036 – Union Electric Company d/b/a AmerenUE (“Ameren”) received
6 authorization in this case to use construction accounting for its Sioux construction
7 project, an environmental retrofit. The Stipulation and Agreement providing for
8 construction accounting and addressing a number of revenue requirement issues
9 was dated March 10, 2010 and was approved by Commission order dated March
10 24, 2010. New rates for Ameren took effect from this case on June 7, 2010.

- 11 • EO-2010-0262 – Empire received authorization to use construction accounting for
12 its Plum Point construction project. Staff’s recommendation to approve Empire’s
13 application for Plum Point construction accounting authority was dated April 27,
14 2010 and the Commission order authorizing Empire to use construction
15 accounting for Plum Point was dated May 5, 2010. The rate case in which Plum
16 Point was considered for rate base treatment is ER-2010-0130 and the Stipulation
17 and Agreement in that case (dated February 25, 2010) provided for conditions
18 under which construction accounting authority would be agreeable for Plum
19 Point. New rates for Empire including the cost of Plum Point took effect on
20 September 10, 2010.

21 In each of these cases, the agreements providing for the use of construction
22 accounting were executed and approved months in advance of the effectiveness of rates
23 in which the associated construction projects were included. Because KCP&L’s

1 La Cygne Environmental Project will become operational in two phases rather than in a
2 single phase, KCP&L needs to have a Commission order authorizing it to use
3 construction accounting earlier than would be the case if the project was to come on line
4 in a single phase. Based on this history, the timing of KCP&L's request for construction
5 accounting authority for the La Cygne Environmental Project is clearly reasonable.

6 **Q: Does Mr. Majors state specifically what timing he believes would be appropriate for**
7 **consideration of KCP&L's request for construction accounting authority?**

8 A: No.

9 **Q: Why did KCP&L believe it needed a Commission order on this construction**
10 **accounting request by February 28, 2015?**

11 A: KCP&L needs construction accounting authority to mitigate the negative impact on
12 earnings that would occur upon the La Cygne Environmental Project becoming
13 operational by deferring a continuation of carrying costs, and deferring depreciation
14 expense that would be recorded on KCP&L's income statement (and included in its SEC-
15 compliant financial reports) in the absence of construction accounting authority.
16 KCP&L's external auditors will not allow KCP&L to record construction accounting
17 deferrals absent a Commission order authorizing them. The La Cygne Environmental
18 Project is scheduled to become operational in two phases: the first phase (La Cygne Unit
19 2 and common) had originally been expected to become operational in the first quarter of
20 2015, and the second phase (La Cygne Unit 1) is expected to become operational by May
21 31, 2015. If the Commission has not issued an order granting construction accounting
22 authority by the time the first phase of the La Cygne Environmental Project becomes
23 operational, KCP&L will not be able to defer depreciation expense and carrying costs

1 when La Cygne Unit 2 and common become operational, and a substantial benefit of the
2 construction accounting authority will be lost. This is why handling KCP&L's request
3 for construction accounting authority in the context of KCP&L's pending rate case, Case
4 No. ER-2014-0370 which has an operation of law date of September 29, 2014, does not
5 work. This is up to six (6) months after La Cygne Unit 2 and common (the first phase of
6 the La Cygne Environmental Project) was originally expected to become part of plant in
7 service and begin accruing depreciation expense, unless an AAO is authorized by the
8 Commission to allow construction accounting treatment.

9 **Q: Has the date on which the first phase of the La Cygne Environmental Project is**
10 **expected to become operational changed?**

11 A: Yes. We recently learned that the in-service date of La Cygne Unit 2 and common has
12 been slightly delayed, to April of 2015.

13 **Q: Does the timing of KCP&L's request for construction accounting authority**
14 **compromise Staff's ability to assess the basis of the request?**

15 A: No. As Mr. Majors recognizes, the standard recently used by the Commission to assess
16 whether to grant an AAO such as KCP&L's request for construction accounting authority
17 is whether the financial event (in this case, the La Cygne Environmental Project) is
18 extraordinary, unusual and unique, and not recurring and that the associated costs are
19 material. (Majors Rebuttal, p. 9) The La Cygne Environmental Project has been ongoing
20 for several years, has a Company-approved budget and is expected to become operational
21 by June 1, 2015. KCP&L filed a rate case, which includes a request for recovery of costs
22 for the La Cygne Environmental Project, on October 30, 2014 (Case No. ER-2014-0370).
23 These few facts provide a framework that is sufficient to enable a reasonably accurate

1 assessment of KCP&L's request. Additionally, Staff has been regularly apprised of the
2 progress of the La Cygne project, including visits to the site, monthly reports on the
3 progress of the project and meeting at the Commission Staff's Jefferson City offices.

4 **Q: Please explain.**

5 A: KCP&L has requested the authority to defer depreciation expense and carrying costs on
6 the La Cygne Environmental Project for the period of time between its in-service date(s)
7 and when rate recovery begins. The operation of law date for Case No. ER-2014-0370 is
8 September 29, 2015, the point in time when rate recovery of the La Cygne Environmental
9 Project will begin and the deferrals requested by KCP&L will end. As to when the
10 deferrals requested by KCP&L will begin, KCP&L has indicated that the La Cygne
11 Environmental Project needs to be complete by June 1, 2015 or the La Cygne Station will
12 not be compliant with environmental regulations. Although the La Cygne Environmental
13 Project will become operational in two phases (La Cygne Unit 2 and common plant are
14 now expected to become operational in April of 2015; and La Cygne Unit 1 is expected
15 to become operational by May 31, 2015), using the La Cygne Environmental Project's
16 approved budget of \$1.23 billion (allocated 50/50 between KCP&L and Westar, and
17 further allocated between KCP&L's Missouri and Kansas jurisdictions) and April 2015
18 (for the first phase, La Cygne Unit 2 and common) and May 31, 2015 (for the second
19 phase (La Cygne Unit 1) as the starting date of the deferrals for analytic purposes allows
20 for the development of a conservative and reasonably accurate estimate of the magnitude
21 of the deferrals requested by KCP&L.

1 **Q: Has KCP&L provided Staff with the depreciation rates to be used in calculating the**
2 **deferrals it has requested?**

3 A: Yes. They are rates which have been approved by the Commission and are currently in
4 effect. (*See* Schedule DRI-3, p. 3).

5 **Q: Has KCP&L provided Staff with an estimate of the carrying cost rates (Allowance**
6 **For Funds Used During Construction – “AFUDC”) to be used in calculating the**
7 **deferrals it has requested?**

8 A: Yes. (*See* Schedule DRI-3, p. 4).

9 **Q: Does Staff need any other information to develop a reasonable estimate of the**
10 **magnitude of the La Cygne Environmental Project deferrals?**

11 A: No.

12 **Q: Has KCP&L provided an estimate of the magnitude of the deferrals for which has**
13 **requested authority in this case?**

14 A: Yes. Schedule DRI-3, page 2, which is the Company’s response to Staff Data Request
15 0001S and shows that the Company estimates the La Cygne Environmental Project
16 construction accounting deferrals to total approximately \$10 million.

17 **Q: Are you saying that more accurate information will not become available as time**
18 **moves forward and we get closer to when the La Cygne Environmental Project**
19 **becomes operational?**

20 A: No, that’s not what I’m saying. Of course more accurate data will become available, but
21 that level of accuracy is not required to assess KCP&L’s request for construction
22 accounting authority. As both Mr. Majors and Mr. Oligschlaeger acknowledge, rate
23 recoverability of the deferrals is not to be addressed in this case, but will be addressed in

1 a subsequent rate case, Case No. ER-2014-0370. It is unreasonable to insist upon the
2 level of detail and precision in this construction accounting request (where rate recovery
3 is not an issue) that would be understandable in a general rate case.

4 **Q: Can Staff get a reasonable sense now of whether the La Cygne Environmental**
5 **Project is extraordinary, unusual and unique, and non-recurring and that the**
6 **associated costs are material compared to a point closer in time to when the project**
7 **becomes operational?**

8 A: Yes. The reasons for the La Cygne Environmental Project – compliance with
9 governmentally mandated environmental requirements – should be well known to Staff.
10 The Company has provided monthly status reports to Staff throughout the project, so the
11 status of the La Cygne Environmental Project should also be well known to Staff. That
12 the La Cygne Environmental Project will not result in increased generation capacity that
13 could be used to serve new customers or load growth should also be well understood by
14 Staff. That the La Cygne Environmental project will add approximately \$336 million in
15 rate base (prior to AFUDC impacts) is presently known by Staff as is the fact that this
16 amounts to approximately 16% of Missouri jurisdictional rate base used to set rates in
17 KCP&L's most recent general rate proceeding. Staff had also been made aware that the
18 La Cygne Environmental Project is expected to become operational in two phases: the
19 first phase (La Cygne Unit 2 and common) was originally expected to become
20 operational in the first quarter of 2015, and the second phase (La Cygne Unit 1) continues
21 to be expected to become operational by May 31, 2015. The slight delay in the first
22 phase does not materially change the impact of the La Cygne Environmental Project as

1 calculated by KCP&L. Passage of time will not result in materially better information on
2 any of these points than is already in existence now.

3 **Q: Will KCP&L's actual earnings situation become clearer as time passes?**

4 A: Yes, but again, that level of precision is not required to assess KCP&L's construction
5 accounting request. This is not a rate case, and ratemaking treatment to be accorded the
6 construction accounting deferrals is not at issue. Furthermore, it is highly unlikely that
7 KCP&L's earnings situation will improve materially until after new rates take effect from
8 Case No. ER-2014-0370 in late September 2015 given

9 a) that KCP&L's actual 2013 ROE of approximately 6.5% fell about 320 basis
10 points short of its Commission-authorized ROE that was set for rates that took
11 effect in early 2013, and

12 b) that KCP&L expects its actual ROE for 2014 to be no better than 2013
13 performance.

14 In the unlikely event that KCP&L's Missouri jurisdictional ROE for 2014 or 2015 returns
15 to the Commission-authorized level, though, the Commission can consider it in the
16 context of deciding what, if any, ratemaking treatment to accord the construction
17 accounting deferrals in Case No. ER-2014-0370.

18 **2. The La Cygne Environmental Project Meets the Commission's AAO Standard**

19 **Q: Do you expect that the Commission will use the standard Mr. Majors asserts should**
20 **be used in assessing KCP&L's request for construction accounting authority?**

21 A: Yes, I expect it is likely. Both Mr. Oligschlaeger and Mr. Majors cite the Commission's
22 early 1990's decision in a *Missouri Public Service* case as support for the standard to be
23 used in AAO cases generally and this KCP&L request for construction accounting

1 authority; that is, to qualify for an AAO, the financial event must be extraordinary,
2 unusual and unique, and non-recurring and the associated costs should be material. I
3 expect the Commission will use this standard in this proceeding.

4 **Q: Do you agree with how Mr. Majors applies the *Missouri Public Service* standard to**
5 **the La Cygne Environmental Project.**

6 A: No. Like Mr. Oligschlaeger, Mr. Majors offers no meaningful explanation supporting his
7 opinion that KCP&L's request for construction accounting authority regarding the
8 La Cygne Environmental Project fails to meet the *Missouri Public Service* standard used
9 by the Commission. For example, Mr. Majors acknowledges that the magnitude of a
10 capital project is relevant to whether construction accounting is appropriate (Majors
11 Rebuttal, p. 19, l. 8 through p. 23, l. 21), and he provides a number of specific cases
12 where construction accounting has been authorized and the percentage rate base increase
13 of the capital project that was the subject of each case. (Majors Rebuttal, p. 19, l. 8
14 through p. 23, l. 18). Interestingly, the percentage rate base increase associated with two
15 of those projects (Empire's share of Plum Point, rate base increase of 13%; and Ameren's
16 Sioux environmental project, rate base increase of 9%) is lower than the 16% rate base
17 increase associated with KCP&L's Missouri jurisdictional share of the La Cygne
18 Environmental Project. Nowhere, however, does Mr. Majors provide a principled
19 rationale for why construction accounting was reasonable for Empire's Plum Point
20 project and Ameren's Sioux project with rate base increase percentages of 13% and 9%,
21 respectively, and why construction accounting is not reasonable for KCP&L's La Cygne
22 Environmental Project which is expected to increase rate base by about 16%.

1 **Q: How does Mr. Majors apply the *Missouri Public Service* standard to KCP&L's**
2 **La Cygne Environmental Project?**

3 A: While he agrees that the cost impact of the La Cygne Environmental Project is material
4 (Majors Rebuttal, p. 33, ll. 11-17), Staff witness Majors asserts that the project is neither
5 extraordinary, nor unusual or unique, nor non-recurring. (Majors Rebuttal, p. 27, l. 20
6 through p. 32, l. 2).

7 **Q: Do you agree with these assertions by Mr. Majors?**

8 A: While I agree that the cost impact of the La Cygne Environmental Project is material to
9 KCP&L, I do not agree with Mr. Majors' estimate of the cost impact. More importantly,
10 however, I disagree with his assertion that the La Cygne Environmental Project is neither
11 extraordinary, nor unusual or unique, nor non-recurring.

12 **Q: Why are Mr. Majors' assertions that the La Cygne Environmental Project is not**
13 **unusual or unique or non-recurring wrong?**

14 A: On pages 28 through 31 of his rebuttal testimony, Mr. Majors claims that because
15 KCP&L is regularly engaged in construction projects and occasionally even
16 environmental construction projects, the La Cygne Environmental Project cannot be
17 considered non-recurring. However, Mr. Majors ignores the fact that the La Cygne
18 Environmental Project is substantially larger than the sum of all of the projects he
19 included in his chart on page 28. He also apparently gives little to no consideration to the
20 facts that the La Cygne Environmental is unique to that generating station, will be
21 constructed only once and that commencing rate recovery for the La Cygne
22 Environmental Project can occur only once. While KCP&L agrees that construction
23 projects other than the La Cygne Environmental Project have occurred and will continue

to occur, this does not transform this project into a usual, recurring event. Like ice storms or wind storms, large construction projects like the La Cygne Environmental Project happen periodically. When conditions are appropriate, these events should be afforded deferral authorization such as the construction accounting authority KCP&L has requested for the La Cygne Environmental Project. Like ice storms and wind storms, large construction projects like the La Cygne Environmental Project, do not occur with sufficient frequency that they can be “normalized” for ratemaking purposes like most other cost of service items. Deferral authority is available to assist in such circumstances.

Q: Are you aware of other instances in which the Commission has repeatedly granted AAOs for construction projects undertaken by utilities?

A: Yes. From about 1990-2002 the Commission issued a series of gas safety AAOs to a number of gas utilities that authorized the utilities to defer depreciation expense, carrying costs and property taxes related to the replacement of natural gas distribution facilities (such as service lines and mains) that was required by a gas safety rule promulgated by the Commission in the late 1980’s (4 CSR 240-40.030). I have been able to find fourteen (14) such AAOs issued by the Commission in connection with four (4) natural gas distribution systems. Those cases are as follows:

<u>Case No.</u>	<u>Company</u>
GO-90-51	Kansas Power & Light (“KPL”; subsequently became MGE)
GO-90-115	Missouri Public Service
GO-90-215	United Cities Gas
GO-91-359	Missouri Public Service
GO-92-67	United Cities Gas
GO-92-185	KPL (subsequently became MGE)
GO-94-133	Western Resources (f/k/a KPL; subsequently became MGE)
GR-94-220	Laclede Gas
GO-94-234	MGE
GR-96-193	Laclede Gas
GO-97-301	MGE

1	GR-98-140	MGE
2	GR-99-315	Laclede Gas
3	GR-01-292	MGE

4 **Q: What relevance do these cases have to KCP&L's request for construction**
5 **accounting authority for the La Cygne Environmental Project?**

6 A: Replacing natural gas distribution facilities like service lines and mains is construction
7 work that was mandated by the government (in the form of a Commission rule passed in
8 the late 1980's). The replacement of natural gas distribution facilities did not enable the
9 affected gas utilities to serve new customers or provide for greater load. These
10 characteristics are similar to the La Cygne Environmental Project, which is a construction
11 project required to meet governmentally mandated environmental requirements and
12 which will not enable KCP&L to serve new customers or increased load. Additionally,
13 the fact that the Commission issued these gas safety AAOs repeatedly – at least fourteen
14 (14) times in a roughly eleven-year period and at least seven (7) times for the same
15 natural gas distribution system – demonstrates that, contrary to Mr. Majors' assertion, the
16 fact that KCP&L is engaged in ongoing construction work is not a bar to granting an
17 AAO.

18 **Q: On page 29, line 11 through page 30, line 5 of this rebuttal testimony, Mr. Majors**
19 **includes actual and budgeted construction expenditures for the period 2007-2018**
20 **and claims that this data shows no discernible or upward trend and, therefore, that**
21 **the La Cygne Environmental Project should not be viewed as unusual or unique.**
22 **Do you agree?**

23 A: No. Mr. Majors fails to disclose that for each year on his chart, KCP&L's construction
24 budget (or forecast) exceeds depreciation expense. This means that KCP&L's rate base
25 has increased, or will increase, for each one of the years 2007-2018 shown on his chart.

All else being equal, increased rate base translates into a higher cost of service. More importantly, however, Mr. Majors neglects to mention that KCP&L's construction activity for the years 2007-2015 were heavily impacted by large construction projects at two of its generating stations, Iatan (for the years 2007-2010) and La Cygne (for the years 2011-2015). The chart below shows how significant the Iatan and La Cygne construction work is compared to KCP&L's total construction activity:

Year	Act/Bud	Construction Budget (millions)			
		Iatan	La Cygne Env	Other	Total
2007	Actual	303.2		210.1	513.3
2008	Actual	519.3		290.0	809.3
2009	Actual	346.8		247.1	593.9
2010	Actual	136.6	4.0	236.5	377.1
2011	Actual		68.1	243.5	311.6
2012	Actual		178.0	304.0	482.0
2013	Actual		141.6	380.3	521.9
2014	Budget	**			**
2015	Budget	**			**

Mr. Majors has failed to fairly and objectively apply the *Missouri Public Service* standard to KCP&L's La Cygne Environmental Project.

Q: Had Mr. Majors undertaken a fair and objective assessment, how does the *Missouri Public Service* standard apply to the La Cygne Environmental Project?

A: That the La Cygne Environmental Project meets the Commission's previously used standard of extraordinary, unusual and unique, and non-recurring is demonstrated by the following facts:

- The La Cygne Environmental Project – which for KCP&L's Missouri jurisdictional operations comprises approximately \$336 million in plant additions (prior to the application of AFUDC, carrying costs which accrue on plant

additions during construction) – is necessary to meet governmentally mandated environmental requirements;

- If the La Cygne Environmental Project is not in place by June 1, 2015, La Cygne Units 1 and 2 will not be in compliance with environmental requirements, requiring them to be shut down until the equipment is installed;
- The La Cygne Environmental Project will not provide access to new customers or new revenue streams that could be used to help defray the costs associated with the project;
- Under “normal” accounting rules, upon achieving in-service status, the La Cygne Environmental Project will cease accruing carrying costs known as AFUDC on the Company’s books and will begin accruing depreciation expense on the Company’s books, both of which would serve to reduce KCP&L’s earnings, which are already well below the Commission-authorized level, absent concurrent rate recovery; and
- Given the requirements of the ratemaking process (including the Commission’s reliance on historical data, audit work, preparation of regulatory filings, the possible need to hold hearings, deliberation by the Commission and preparation of a Commission order, etc.), it is impossible for achievement of in-service criteria and rate recovery to happen concurrently and it is likely that the period of time between the La Cygne Environmental Project’s in-service date and the commencement of rate recovery will be approximately six (6) months for the first phase of the project (La Cygne Unit 2 and common) and approximately four (4) months for the second phase of the project (La Cygne Unit 2).

1 These factors combined demonstrate that the La Cygne Environmental Project meets the
2 Commission's previously used standard of extraordinary, unusual and unique, and non-
3 recurring.

4 That the cost of the La Cygne Environmental Project is material to KCP&L is
5 demonstrated by the following facts:

- 6 • KCP&L's Missouri jurisdictional share of the La Cygne Environmental Project
7 (\$336 million in plant additions prior to the impacts of AFUDC) will increase
8 KCP&L's Missouri jurisdictional rate base by approximately 16% compared to
9 the rate base used to set rates in KCP&L's most recent Missouri general rate case
10 which concluded in early 2013;
- 11 • Under "normal" accounting rules, whereby AFUDC would cease accruing and
12 depreciation expense would begin accruing upon the La Cygne Environmental
13 Project's achievement of in-service, KCP&L estimates that its earnings would be
14 reduced by approximately \$1.8 million per month and that this negative financial
15 impact would last at least five (5) months until rate recovery commences for a
16 total estimated earnings reduction of approximately \$10 million (Schedule DRI-3
17 shows the derivation of this amount);
- 18 • KCP&L filed a general rate case on October 30, 2014 and is already in a
19 significant earnings deficient situation, specifically:
 - 20 ○ For 2013 (even though new rates took effect in early 2013), KCP&L's
21 actual Missouri-jurisdictional ROE was 6.5% (a shortfall of about \$33.8
22 million compared to KCP&L's Commission-authorized ROE);

- For 2014, KCP&L expects its actual Missouri-jurisdictional ROE to approximate 2013 performance (another earnings shortfall of at least \$34 million); and
- For 2015, KCP&L does not expect improved earnings performance – compared to 2013 and 2014 – until after new rates take effect in late September of 2015; and
- The \$10 million approximate earnings impact represents approximately 7.66% of KCP&L’s Missouri jurisdictional net operating income of \$130.5 million for 2013 (Schedule DRI-1, p. 2, l. 4), which is a reasonable top-end approximation of the net operating income KCP&L expects for its Missouri jurisdictional operation for the twelve month period ending September 30, 2015.

Given KCP&L’s recent, current and expected near-term earnings situation, the financial impact (i.e., cost) of the La Cygne Environmental Project – an earnings reduction of \$10 million – is material, particularly in light of the facts that the La Cygne Environmental Project 1) is necessary to meet governmentally mandated environmental requirements; and 2) will not provide access to new customers or new revenue streams that could be used to help defray the costs associated with the project.

3. Staff’s Recommended Conditions

Q: Please identify the additional modifications and offsets that Staff has proposed in Mr. Majors’ testimony?

A: Mr. Majors has identified the following 10 modifications and offsets that he believes the Company should make in regards to the construction accounting deferral. I will address each of these issues. They are:

1. Offset the base on which carrying costs are calculated by the additional non-environmental La Cygne depreciation reserve during the deferral period;
2. Offset the base on which carrying costs are calculated by the monthly depreciation expense deferral recorded to the regulatory asset;
3. Offset the base on which carrying costs are calculated by the accumulated deferred income taxes ("ADIT") created by the La Cygne environmental plant;
4. Offset the base on which carrying costs are calculated by the ADIT created by the monthly regulatory asset deferral;
5. Use actual depreciation and carrying costs based on the actual unadjusted AFUDC rate, less Staff's adjustments to the equity rate, with an estimate based on actuals for amounts calculated after the true-up in Case No. ER-2014-0370;
6. For the calculation of the AFUDC rate, a 250 basis point (2.50%) reduction should be assumed in the cost rate of common equity components of the AFUDC rate;
7. No additions to the base on which carrying costs or depreciation are calculated after the true-up in Case No. ER-2014-0370;
8. No additional deferrals after the effective date of rates in Case No. ER-2014-0370;
9. Offset the amount of the construction accounting deferral by over-collected, expired and/or expiring amortizations of other regulatory assets alleged by Staff to exist; and
10. Offset the amount of the construction accounting deferral by Department of Energy ("DOE") fees included in rates but which KCP&L no longer pays DOE.

Q: Should any of these proposed modifications and offsets (items 1-10, above) be considered as part of this AAO proceeding?

A: No. This proceeding is very simple and a straight forward request to continue construction accounting by deferring the continuation of carrying costs, and depreciation expense associated with the La Cygne Environmental Project from the in-service date until rates become effective in KCP&L's current pending rate case, Case No. ER-2014-0370. All the Commission needs to do is apply the *Missouri Public Service* standard.

In his rebuttal testimony, Staff witness Majors has inserted issues and topics which needlessly confuse and complicate consideration of the Company's simple request for

1 authority to continue construction accounting for the La Cygne Environmental Project.

2 In summary, there are very few variables that need to be addressed to grant this
3 continuation:

- 4 • First, the base of plant additions to which the continuation applies needs to be
5 known. Since KCP&L has a general rate case on file, Staff's proposed
6 modification no. 7 to use the true-up date in Case No. ER-2014-0370 for that
7 purpose is reasonable.
- 8 • Second, the depreciation rate to be applied to the plant additions must be known.
9 As KCP&L has proposed, currently effective rates should be used for that
10 purpose.
- 11 • Third, the carrying cost rate to be applied to the plant additions must be known.
12 Consistent with KCP&L's proposal, the only carrying cost rate representative of
13 continuation of construction accounting is a rate equal to the AFUDC rate in
14 effect immediately prior to the in-service date of the first phase of the La Cygne
15 Environmental Project (i.e., La Cygne 2 and common facilities).
- 16 • Fourth and finally, the end date for the deferral must be known. Since KCP&L
17 has a general rate case on file, Staff's proposed modification no. 8 to use the
18 effective date of rates from Case No. ER-2014-0370 as the end of the deferral
19 period is reasonable.

20 Other than those four factors, all other conditions, modifications, or offsets recommended
21 by Staff simply deviate from, confuse and complicate the continuation of construction
22 accounting for which KCP&L requests authorization in this proceeding.

23 Eight of the ten proposals included in Mr. Majors' testimony (i.e., items 1-6, 9
24 and 10) are extraneous to the continuation of construction accounting. Staff will have
25 every opportunity to make ratemaking recommendations for any deferrals calculated by
26 KCP&L as a result of authority granted in this in this proceeding during KCP&L's
27 pending rate case, Case No. ER-2014-0370. Moreover, KCP&L is not aware that any of
28 the Staff conditions, modifications, or offsets numbered 1-6, 9 or 10 have been ordered
29 by the Commission in the context of a grant of accounting authority absent an agreement
30 of the parties.

1 **Q: What is Mr. Majors' proposed modification no. 1 (item 1, above)?**

2 A: Mr. Majors has proposed the following:

- 3 • Offset the base on which carrying costs are calculated by the additional non-
4 environmental La Cygne depreciation reserve during the deferral period.

5 **Q: What is the Company's position regarding Staff modification no. 1?**

6 A: Staff witness Majors recommends that the Commission order an offset to the base used to
7 calculate carrying costs by the amount of non-environmental La Cygne depreciation
8 reserve during the deferral period. Mr. Majors attempts to justify this by noting that
9 KCP&L incurs depreciation expense on plant at La Cygne that is not part of the
10 La Cygne Environmental Project, thereby increasing the depreciation reserve balance.
11 While this Staff recommendation is a ratemaking concern, it completely ignores the fact
12 that KCP&L will also incur construction costs during the deferral period for both non-
13 environmental projects at La Cygne and for other projects elsewhere on KCP&L's system
14 (i.e., while ongoing depreciation expense increases KCP&L's depreciation reserve,
15 KCP&L is at the same time expending capital on construction costs which serves to
16 increase plant balances). Staff modification no. 1 would, therefore, effectively eliminate
17 a portion of the mitigating effect that continuation of construction accounting would
18 otherwise provide KCP&L. Given KCP&L's already significant earnings deficiency, this
19 Staff recommendation is unwarranted and unreasonable. The Company also asserts that
20 this recommendation should not be considered as it is simply attempting to expand the
21 scope of the AAO request in this case. This AAO request should only reflect the capital
22 expenditures associated with La Cygne environmental project plant additions.

1 **Q: What is Mr. Majors' proposed modification no. 2 (item 2 above)?**

2 A: Mr. Majors has proposed the following:

- 3 • Offset the base on which carrying costs are calculated by the monthly depreciation
4 expense deferral recorded to the regulatory asset;

5 **Q: What is the Company's position regarding Staff modification no. 2?**

6 A: The Company disagrees with this Staff modification. The base plant additions on which
7 carrying costs are calculated should not be reduced by the depreciation expense deferral
8 recorded to the regulatory asset. Carrying costs should be calculated on the gross plant
9 additions until the plant additions are included in rate base and rates reflect recovery of
10 the depreciation expense. While these plant expenditures were included in construction
11 work-in-progress, AFUDC provided for the accumulation of the true cost of the use of
12 funds. For continued construction accounting, carrying cost treatment replaces associated
13 AFUDC that ceased being recorded at in-service of the plant additions to the time the
14 plant additions are included in rate base. During this time, Mr. Majors is recommending
15 that any depreciation expense recorded once the asset is placed in service should offset
16 the gross plant additions base that the carrying cost rate is applied to. While Mr. Majors
17 is correct that depreciation expense has begun to be recorded, the effect of continued
18 construction accounting and the basis of this AAO application requests that the
19 depreciation expense recorded be deferred to a regulatory asset. Therefore, there is no
20 true reduction in gross plant additions to be considered in the calculation of carrying
21 costs. The carrying cost impact in this continuation of construction accounting should be
22 the same as if plant additions were not placed in service and depreciation had not started
23 – an offset of deferred depreciation would deviate from the concept of continuation.

Staff modification no. 2 would, therefore, effectively eliminate a portion of the mitigating effect that continuation of construction accounting would otherwise provide KCP&L.

Q: What are Mr. Majors' proposed modifications no. 3 and no. 4 (items 3 and 4, above)?

A: Mr. Major's has proposed the following:

- Offset the base on which carrying costs are calculated by the accumulated deferred income taxes ("ADIT") created by the La Cygne environmental plant;
- Offset the base on which carrying costs are calculated by the ADIT created by the monthly regulatory asset deferral;

Q: Does the Company agree with the proposed modification 3 and modification 4 to the computation of carrying costs?

A: No.

Q: Why are modification 3 and modification 4 for deferred income taxes inappropriate?

A: Mr. Majors explains in his testimony that deferred income taxes "represents a net prepayment of income taxes by KCP&L's customers in rates before the actual payment of the income taxes to the IRS." (Majors Rebuttal, p. 38, ll. 8-10). The Company agrees that this statement is true if you are looking at an annual period or a 12 month test period as it relates to income taxes. Over a 12 month period the deferred income taxes would impact the cash taxes paid by KCP&L by the full amount estimated for a year. However, since the deferral period for carrying costs is expected to be only from April 2015 to September 2015, the timing of when actual cash payment for KCP&L income taxes should be taken into account. During this period, the deferred income taxes estimated in modification 3 and modification 4 would have no impact to actual cash tax payments by

1 KCP&L. Therefore, the adjustments should not be included in the carrying cost
2 computation.

3 **Q: Why don't the deferred income taxes computed in modification 3 and modification 4**
4 **impact cash tax payments made by KCP&L prior to September 2015?**

5 A: KCP&L makes quarterly estimated income tax payments in accordance with IRS
6 requirements on April 15, June 15, September 15 and December 15 each year. The April
7 15 and June 15 estimates are based on taxable income computed through March 31st, and
8 then annualized. The September 15 estimate is based on taxable income computed
9 through June 30th and then annualized. And, the December 15 estimate is based on
10 taxable income computed through September 30th and then annualized.

11 The majority of KCP&L's income is generated in the months of July, August and
12 September. Therefore, most of KCP&L's cash tax payments are made on December 15
13 each year. In fact, we do not expect to make any cash tax payments for KCP&L until
14 December 15 for the 2015 tax year. Even if the deductions for accelerated tax
15 depreciation on La Cygne environmental equipment are removed, we would not expect
16 the cash tax paid to change for period before December 2015. Since there is no impact
17 on cash taxes paid until after the expected deferral period in this case, no adjustment
18 should be made to the computation of carrying costs for deferred income taxes.

19 **Q: Will accumulated deferred income taxes impact the deferred amount related to**
20 **continued construction accounting?**

21 A: Yes. Accumulated deferred income taxes are a fundamental component of the
22 ratemaking process. The appropriate amount of deferred income taxes on the deferral are
23 included in accumulated deferred income tax adjustment in Case No. ER-2014-0370.

1 **Q: What is Mr. Majors' proposed modification no. 5 (item 5, above)?**

2 A: Mr. Majors has proposed the following:

- 3 • Use actual depreciation and carrying costs based on the actual unadjusted AFUDC
4 rate, less Staff's adjustments to the equity rate, with an estimate based on actuals for
5 amounts calculated after the true-up in Case No. ER-2014-0370;

6 **Q: What is the Company's position regarding Mr. Majors' proposed modification no.**
7 **5?**

8 A: What is important in this proposed recommendation is that a carrying cost should be used
9 that is based on conditions that exist prior to when the La Cygne construction project is
10 recorded to plant-in-service. In this way, the actual magnitude of the construction
11 expenditures will be reflected in determining the appropriate carrying cost rate just as it
12 was used to determine the AFUDC rate when the capital expenditures were recorded in
13 construction work-in-progress accounts.

14 **Q: What is Mr. Majors' proposed modification no. 6 (item 6, above)?**

15 A: Mr. Major's has proposed the following:

- 16 • For the calculation of the AFUDC rate, a 250 basis point (2.50%) reduction should be
17 assumed in the cost rate of common equity components of the AFUDC rate;

18 **Q: What is the Company's position regarding Mr. Majors' proposed modification no.**
19 **6?**

20 A: The Company disagrees with Mr. Majors' proposed modification no. 6. This proposal is
21 nothing more than another effort by Staff to modify the continuation of construction
22 accounting and effectively eliminate a portion of the mitigating effect that continuation of
23 construction accounting would otherwise provide KCP&L.

24 It is interesting how Mr. Majors argues in this part of his testimony that since in a
25 prior case where the Company was granted construction accounting the Company agreed

1 to a 250 basis point reduction in the carrying cost rate as part of a Stipulation and
2 Agreement as the basis to consider a reduction for this case. Yet, in other parts of his
3 testimony he is arguing that the reason KCP&L should not receive similar treatment for
4 construction accounting as in prior cases is because they were part of a Stipulation and
5 Agreement.

6 Secondly, Mr. Majors identifies in his testimony that the USOA defines exactly
7 how the cost of equity rate should be computed in the overall AFUDC rate calculation.
8 He states on page 41, lines 19-23 of his rebuttal testimony as follows:

9 The cost rate for common equity shall be the rate granted common
10 equity (sic) shall be the rate granted common equity in the last rate
11 proceeding before the ratemaking body having primary rate jurisdictions.
12 If such cost rate is not available, the average rate actually earned during
13 the preceding three years shall be used.

14 The cost of equity rate granted in the previous rate case, Case No. ER-2012-0174, is
15 known at 9.7% and should be the equity rate used in the carrying cost calculation.

16 Simply put, Mr. Majors' recommendation of a 250 basis point reduction is
17 essentially a penalty provision, or a cost provision that he feels is warranted so that
18 Commission approval of KCP&L's request does not provide for total construction
19 accounting.

20 **Q: What is Mr. Majors' proposed modification no. 7 and no. 8 (items 7 and 8, above)?**

21 **A:** Mr. Majors has proposed the following:

- 22 • No additions to the base on which carrying costs or depreciation are calculated after
23 the true-up in Case No. ER-2014-0370;
- 24 • No additional deferrals after the effective date of rates in Case No. ER-2014-0370;

1 **Q: What is the Company's position regarding Mr. Majors' proposed modification no. 7**
2 **and 8?**

3 A: The Company has reconsidered these Staff recommendations since the filing of its
4 *Motion in Limine* and believes that, unlike the other eight modifications/offsets proposed
5 by Staff, and based on the filing of KCP&L's Case No. ER-2014-0370, that they are
6 reasonable. The Company therefore agrees with Staff modifications no. 7 and 8.

7 **Q: What is Mr. Majors' proposed offset no. 1 (item 9, above)?**

8 A: Mr. Majors has proposed the following:

- 9 • Offset the amount of the construction accounting deferral by over-collected, expired
10 and/or expiring amortizations of other regulatory assets alleged by Staff to exist; and

11 **Q: What is the Company's position regarding Mr. Majors' proposed offset no. 1?**

12 A: The Company disagrees with this proposed offset no. 1 that Mr. Majors has proposed.
13 Mr. Majors wants to isolate regulatory assets and liabilities that have expired and
14 included in the cost structure used to compute a revenue requirement that was based on
15 achieving a certain level of return on equity. As stated earlier in my testimony, KCP&L
16 in the year after rates were authorized in Case No. ER-2012-0174 did not achieve its
17 Commission-authorized authorized ROE of 9.7%. Yet, Mr. Majors proposes to focus
18 only on the areas where the Company is now experiencing earnings-positive regulatory
19 lag while completely ignoring areas where the Company is experiencing earnings-
20 detrimental regulatory lag. The Commission should not consider these offsets when
21 determining whether to authorize the continued use of construction accounting requested
22 by KCP&L in this case.

1 **Q: Does KCP&L request the Commission to make any ratemaking determinations in**
2 **this case?**

3 A: No. The Company understands that a Commission order granting authorization to
4 continue using construction accounting is not determinative of the ratemaking treatment
5 to be afforded the resulting deferrals. KCP&L expects that ratemaking treatment of any
6 deferrals recorded pursuant to authorization granted in this case would occur, if at all, in
7 Case No. ER-2014-0370. KCP&L further understands that it bears the risk that
8 ratemaking treatment of the deferrals may be different than the manner in which the
9 deferrals were recorded by KCP&L and that a write-off to earnings may result. In my
10 opinion, that is a risk that is inherent to the AAO process.

11 **Q: How does KCP&L view ratemaking treatment for the La Cygne Environmental**
12 **Project and associated construction accounting deferral when addressed in Case No.**
13 **ER-2014-0370?**

14 A: While KCP&L is not seeking any ratemaking determinations in this AAO proceeding, I
15 think it's fair to indicate what ratemaking treatment KCP&L expects to propose for the
16 La Cygne environmental project and the associated construction accounting deferrals. In
17 that regard, KCP&L expects to propose:

- 18 • Inclusion in rate base of La Cygne environmental plant additions as of the end of the
19 true-up period in Case NO. ER-2014-0370 offset by the accumulated reserve
20 associated with depreciation recorded and deferred during the deferral period;
- 21 • Inclusion of a rate base offset for deferred taxes associated with the La Cygne
22 environmental plant additions in rate base;

- Depreciation of the La Cygne environmental plant additions in rate base using rates resulting from Case No. ER-2014-0370 for the applicable accounts; and
- Inclusion in rate base of the regulatory asset balance accumulated to the effective date of rates from Case No. ER-2014-0370;
- Inclusion of a rate base offset for deferred taxes calculated associated with the construction accounting regulatory asset balance; and
- Amortization of the regulatory asset balance accumulated to the effective date of rates from Case No. ER-2014-0370, over the remaining lives of the applicable La Cygne facilities.

Q: On pages 16-17 of his rebuttal testimony, Staff witness Majors discusses the fact that KCP&L has filed six rate cases since 2006. How do you respond?

A: The Company recognizes that its rate increases since 2006 have been substantial and that increased rates pose a hardship for some customers. I believe, however, that by focusing on only the past seven or eight years, Mr. Majors is presenting a lopsided view of the situation. Because while Mr. Majors acknowledges the 20-year period from 1986 through 2006 during which KCP&L did not file a single rate case¹ (Majors Rebuttal, p. 16, ll. 13-14), the chart he provides on page 17 of his rebuttal testimony only shows KCP&L rate changes since 2006. I have modified Mr. Majors' chart so that it compares 12 month ending June 1990 data² to 2014 data.

¹ KCP&L had several rate decreases during this period.

² EEI Typical Bills Summer 1991, Average Revenue per kwh for Electric Utilities, Total Ultimate Customer Averages for Listed Companies.

	12 ME June 1990	2014 rates	Increase
KCP&L	7.09¢/kWh	8.79¢/kWh	24.0%
Missouri	6.67¢/kWh	8.53¢/kWh	27.9%
Regional	5.95¢/kWh	8.64¢/kWh	45.21
National	6.73¢/kWh	10.53¢/kWh	56.46%

When one looks at a longer and more representative time period, it is clear that KCP&L's rates have not increased as fast as the rest of the state, region or country. Moreover, KCP&L's rate increases are far lower than the rate of inflation. Since 1990, the Consumer Price Index for the Kansas City area has increased 75.88%.³ The fact is that KCP&L provides good value to its customers, but we are currently in a rising cost environment which has prevailed since 2006. That we are currently in a rising cost environment is no reasonable basis to deny the Company's request for construction accounting authority.

Q: Does this conclude your testimony?

A: Yes, it does.

³ Source: Bureau of Labor Statistics, CPE Total-All Urban Consumers, (Index 1982-84=100) for Kansas City, MO.

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

In the Matter of the Application of)
Kansas City Power & Light Company for)
the Issuance of an Order Authorizing Construction) Case No. EU-2014-0255
Accounting Relating to its Electrical Operations)

AFFIDAVIT OF DARRIN R. IVES

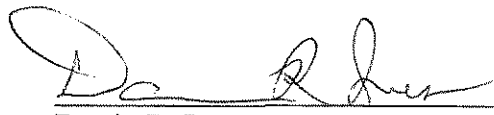
STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Darrin R. Ives, being first duly sworn on his oath, states:

1. My name is Darrin R. Ives. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Vice President – Regulatory Affairs.


2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Kansas City Power & Light Company consisting of thirty-nine (39) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.



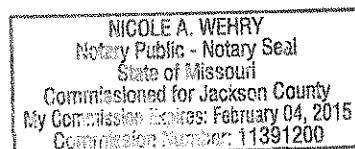
Darrin R. Ives

Subscribed and sworn before me this 10th day of December, 2014.



Notary Public

My commission expires: Feb. 4, 2015





MISSOURI REVENUE REQUIREMENT
NON-PROPRIETARY
SURVEILLANCE

YEAR ENDED 12/31/2013

Kansas City Power & Light Company
2013 Surveillance
Missouri Jurisdiction
TY 12/31/2013

Revenue Requirement - Schedule 1

Line No.	Description	MO Jurisdictional Amount	2013 Earned ROR
1	Net Orig Cost of Rate Base (Sch 2)	\$ 2,129,955,525	
2	Rate of Return	7.7182%	
3	Net Operating Income Requirement	164,394,227	
4	Net Income Available (Sch 9)	130,553,432	<u>6.1294%</u>
5	Earned Return (over) under Authorized Return	<u>\$ 33,840,795</u>	
6	Earned Return on Equity (Sch Capital Structure)		<u>6.4853%</u>

- (a) Calculated using ratemaking principles.
 Excl CWIP, property held for future use and other non-rate base assets & liabilities.
 Excludes non-utility property, income and expenses.
 Includes synchronized interest expense rather than actual interest expense.
- (b) Uses Capital Structure as 12-31-2013 with ROE of 9.7%.

Kansas City Power & Light Company
2013 Surveillance
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Rate Base - Schedule 2

Line No.	Line Description	Amount	Juris Factor #	Juris Allocator	Electric Retail Rate Base
	A	B	C	D	E
1	Total Plant :				
2	Total Plant in Service - Schedule 3	\$ 8,247,043,419	Various	See Sch 3	\$ 4,543,674,644
3	Subtract from Total Plant:				
4	Depreciation Reserve - Schedule 6	3,375,232,220	Various	See Sch 6	1,959,335,589
5	Net (Plant in Service)	<u>\$ 4,871,811,199</u>			<u>\$ 2,584,339,055</u>
6	Add to Net Plant:				
7	Cash Working Capital - Schedule 8	(49,375,616)	100% MO	See Sch 8	\$ (49,375,616)
8	Materials and Supplies - Schedule 12	108,333,234	Blended	See Sch 12	59,298,828
9	Prepayments - Schedule 12	10,621,701	Blended	See Sch 12	5,827,083
10	Fuel Inventory - Oil - Schedule 12	7,395,246	Blended	See Sch 12	4,245,034
11	Fuel Inventory - Coal - Schedule 12	42,898,788	Blended	See Sch 12	24,624,848
12	Fuel Inventory - Additives - Schedule 12	667,946	Blended	See Sch 12	383,416
13	Fuel Inventory - Nuclear - Schedule 12	55,799,834	Blended	See Sch 12	32,030,332
14	Regulatory Asset - EE/DR Deferral-MO	48,301,029	100% MO	100.000%	48,301,029
15	Regulatory Asset - Iatan 1 and Com-MO	12,038,809	100% MO	100.000%	12,038,809
16	Regulatory Asset - Iatan 2	27,477,154	100% MO	100.000%	27,477,154
17	Regulatory Asset - Pensions	33,557,841	Sal&Wg	54.722%	18,363,488
18	Regulatory Asset - Prepaid Pension Exp	0	Sal&Wg	54.722%	-
19	Regulatory Asset (Liab) - OPEBs	(946,358)	Sal&Wg		(508,595)
20	Subtract from Net Plant:				
21	Cust Advances for Construction-MO	167,781	100% MO	100.000%	167,781
22	Customer Deposits-MO	3,569,487	100% MO	100.000%	3,569,487
23	Deferred Income Taxes - Schedule 13	1,041,150,236	Blended	See Sch 13	591,123,024
24	Def Gain on SO2 Emissions Allowances-MO	42,206,097	100% MO	100.000%	42,206,097
25	Def Gain (Loss) Emissions Allow-Allocated	39,985	E1	57.402%	22,952
26	Total Rate Base	<u>\$ 4,081,447,220</u>			<u>\$ 2,129,955,525</u>

Kansas City Power & Light Company
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Total Plant in Service - Schedule 3

Total Plant in Service - Schedule 3				MO Basis				Electric	
Line No.	Account No.	Description	Company Total	Adjustments	Per Period DR27		Juris Factor #	Juris Allocation	Juris Adjusted Plant
			Plant 12/31/2013	RB-3 Plant Basis Diff	Total Adjustments	For Juris Books Tot Co Plant			
A	B	C	D	H	I	J	K	L	
1	INTANGIBLE PLANT								
2	30100	Organization	\$ 72,186		\$ -	\$ 72,186	PTD	55.117%	\$ 39,787
3	30200	Franchises and Consents	22,937		-	22,937	100% MO	100.000%	22,937
4	30301	Miscellaneous Intangibles (Like 353)	2,033,869		-	2,033,869	D1	54.684%	1,112,203
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek							
6	30302	CUSTOMER RELATED	40,312,185		-	40,312,185	C2	52.702%	21,245,288
7	30302	ENERGY RELATED	8,850,255		-	8,850,255	E1	57.402%	5,080,241
8	30302	DEMAND RELATED	33,725,269		-	33,725,269	D1	54.684%	18,442,360
9	30302	CORPORATE SOFTWARE	28,311,743		-	28,311,743	Sal&Wg	54.722%	15,492,724
10	30302	TRANSMISSION RELATED	3,828,595		-	3,828,595	D1	54.684%	2,093,633
11	30304	Misc Intang Plt - Communications Equip (Like 397)	-		-	-	PTD	55.117%	-
12		Misc Intangible Plt - 10 yr Software							
13	30303	CUSTOMER RELATED	43,529,051		-	43,529,051	C2	52.702%	22,940,637
14	30303	ENERGY RELATED	22,683,755		-	22,683,755	E1	57.402%	13,020,974
15	30303	CORPORATE SOFTWARE	24,217,260		-	24,217,260	Sal&Wg	54.722%	13,252,145
16	30305	Misc Intang Plt - WC 5yr Software	25,774,601		-	25,774,601	D1	54.684%	14,094,609
17	30307	Misc Intg Plt-Srct (Like 312)	34,980		-	34,980	D1	54.684%	19,129
18	30308	Misc Intang Trans Line (Like 355)	5,839,200		-	5,839,200	D1	54.684%	3,193,114
19	30309	Misc Intang Trans Ln MINT Line	55,209		-	55,209	D1	54.684%	30,191
20	30310	Misc Intang-Iatan Hwy & Bridge	3,243,743	3	3	3,243,746	D1	54.684%	1,773,813
21	TOTAL PLANT INTANGIBLE		\$ 242,534,839	\$ 3	\$ 3	\$ 242,534,842			\$ 131,853,783
22	PRODUCTION PLANT								
23	STEAM PRODUCTION								
24	PRODUCTION-STM-HAWTHORN UNIT 5								
25	31000	Land & Land Rights	807,281		\$ -	\$ 807,281	D1	54.684%	\$ 441,454
26	31100	Structures & Improvements	29,845,960		-	29,845,960	D1	54.684%	16,320,995
27	31102	Structures - Hawthorn 5 Rebuild	8,923,285		-	8,923,285	D1	54.684%	4,879,618
28	31200	Boiler Plant Equipment	85,618,428		-	85,618,428	D1	54.684%	46,819,667
29	31201	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	9,973,895		-	9,973,895	D1	54.684%	5,454,135
30	31202	Boiler AQC Equipment - Electric	-		-	-	D1	54.684%	-
31	31203	Boiler Plant - Haw. 5 Rebuild	221,991,460		-	221,991,460	D1	54.684%	121,394,032
32	31400	Turbogenerator Units	79,059,776		-	79,059,776	D1	54.684%	43,233,127
33	31500	Accessory Electric Equipment	13,936,836		-	13,936,836	D1	54.684%	7,621,233
34	31501	Accessory Equip - Hawthorn 5 Rebuild	39,396,975		-	39,396,975	D1	54.684%	21,543,881
35	31600	Misc. Power Plant Equipment	9,301,291		-	9,301,291	D1	54.684%	5,086,327
36	31601	Misc. Equip - Hawthorn 5 Rebuild	2,305,160		-	2,305,160	D1	54.684%	1,260,556
37	TOTAL PRODUCTION-STM-HAWTHORN UNIT 5		\$ 501,160,347	\$ -	\$ -	\$ 501,160,347			\$ 274,055,025
38	PRODUCTION-IATAN 1								
39	31000	Steam Production- Land- Electric	3,691,922		-	3,691,922	D1	54.684%	2,018,894
40	31100	Steam Production-Structures-Electric	7,261,108		-	7,261,108	D1	54.684%	3,970,672
41	31115	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
42	31200	Steam Prod-Boiler Plant Equip-Electric	382,920,687		-	382,920,687	D1	54.684%	209,396,731
43	31201	Steam Production- Unit Trains- Electric	-		-	-	D1	54.684%	-
44	31205	Steam Prod-Boiler Plt Eq-Elec-lat 1 MO Juris Disallow	(16,365)		-	(16,365)	100% MO	100.000%	(16,365)
45	31213	Steam Prod-Boiler Plt Eq-Elec-lat 1 KS Juris Disallow	(705,700)	705,700	705,700	-	100% KS	0.000%	-
46	31215	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
47	31400	Steam Prod- Turbogenerator-Electric	58,642,189		-	58,642,189	D1	54.684%	32,067,953
48	31500	Steam Prod-Accessory Equipment-Elec	50,303,999		-	50,303,999	D1	54.684%	27,508,289
49	31505	Steam Prod-Accessory Eq-EI-lat 1 MO Juris Disallow	(622,572)		-	(622,572)	100% MO	100.000%	(622,572)
50	31600	Steam Prod-Misc Pwr Plt Equip-Elec	6,011,723		-	6,011,723	D1	54.684%	3,287,457
51	31605	Steam Prod-Misc Pwr Plt Eq-EI-lat 1 MO Juris Disallow	(11)		-	(11)	100% MO	100.000%	(11)
52	TOTAL PRODUCTION-IATAN 1		\$ 507,486,980	\$ 705,700	\$ 705,700	\$ 508,192,680			\$ 277,611,048
53	PRODUCTION-IATAN COMMON								
54	31100	Steam Prod- Structures-Electric	95,681,302		-	95,681,302	D1	54.684%	52,322,459
55	31115	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
56	31200	Steam Prod- Turbogenerators- Elec	201,029,460		-	201,029,460	D1	54.684%	109,931,151
57	31201	Steam Production- Unit Trains- Electric	1,554,088		-	1,554,088	D1	54.684%	849,839
58	31213	Steam Prod- KS Juris Disallowance	(544,201)	544,201	544,201	-	100% KS	0.000%	-
59	31215	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
60	31400	Steam Prod- Boiler Plant Equip- Elec	5,871,350		-	5,871,350	D1	54.684%	3,210,695
61	31415	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
62	31500	Steam Prod-Accessory Equip- Elec	25,707,873		-	25,707,873	D1	54.684%	14,058,119
63	31515	Steam Prod- KS Addl Amort	-		-	-	100% KS	0.000%	-
64	31600	Steam Prod-Misc Pwr Plt Equip- Elec	4,135,646		-	4,135,646	D1	54.684%	2,261,541
65	TOTAL PRODUCTION-IATAN COMMON		\$ 333,435,518	\$ 544,201	\$ 544,201	\$ 333,979,719			\$ 182,633,804
66	PRODUCTION- IATAN 2								
67	31000	Steam Prod- Land- Iatan 2	633,187		-	633,187	D1	54.684%	346,253
68	31104	Steam Prod- Structures- Iatan 2	92,550,430	1,647	1,647	92,552,077	D1	54.684%	50,611,270
69	31106	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	(720,112)		-	(720,112)	100% MO	100.000%	(720,112)
70	31115	Regulatory Plan- KS Addl Amort	-		-	-	100% KS	0.000%	-
71	31199	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-		-	-	100% MO	100.000%	-

Kansas City Power & Light Company
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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Company Total	Adjustments	MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Plant 12/31/2013	RB-3 Plant Basis Diff	Total Adjustments	Per Period DR27 For Juris Books Tot Co Plant			
72	31200	Steam Prod-Boiler Plant Equip- Iatan 2	-		-	-	D1	54.684%	-
73	31201	Steam Prod-Unit Trains- Iatan 2	-		-	-	D1	54.684%	-
74	31202	Steam Prod-AQC- Iatan 2	-		-	-	N/A	0.000%	-
75	31204	Steam Prod-Boiler Plant Equip- Iatan 2	618,485,303	9,601	9,601	618,494,904	D1	54.684%	338,218,372
76	31206	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	(5,175,688)		-	(5,175,688)	100% MO	100.000%	(5,175,688)
77	31214	Steam Prod-Boiler Plant Equip- Iatan 2 -KS Juris Disallow	(4,477,350)	4,477,350	4,477,350	-	100% KS	0.000%	-
78	31215	Regulatory Plan- KS Addl Amort	-		-	-	100% KS	0.000%	-
79	31299	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-		-	-	100% MO	100.000%	-
80	31404	Steam Prod-Turbogenerator- Iatan 2	225,106,467	4,223	4,223	225,110,690	D1	54.684%	123,099,755
81	31406	Steam Prod-Turbogenerator- Iat 2-MO Juris Disallow	(715,476)		-	(715,476)	100% MO	100.000%	(715,476)
82	31415	Regulatory Plan- KS Addl Amort	-		-	-	100% KS	0.000%	-
83	31499	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-		-	-	100% MO	100.000%	-
84	31504	Steam Prod-Accessory Equip- Iatan 2	55,999,925	578	578	56,000,503	D1	54.684%	30,623,371
85	31506	Steam Prod-Accessory Equip- Iat 2-MO Juris Disallow	(239,102)		-	(239,102)	100% MO	100.000%	(239,102)
86	31515	Regulatory Plan- KS Addl Amort	-		-	-	100% KS	0.000%	-
87	31599	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-		-	-	100% MO	100.000%	-
88	31604	Steam Prod- Misc Power Plant Equip- Iatan 2	3,828,319	49	49	3,828,368	D1	54.684%	2,093,509
89	31606	Steam Prod- Misc Pwr Plt Eq-Iat 2-MO Juris Disallow	(26,735)		-	(26,735)	100% MO	100.000%	(26,735)
90	31615	Regulatory Plan- KS Addl Amort	-		-	-	100% MO	100.000%	-
91	31699	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-		-	-	100% MO	100.000%	-
92		TOTAL PRODUCTION- IATAN 2	<u>\$ 985,249,168</u>	<u>\$ 4,493,448</u>	<u>\$ 4,493,448</u>	<u>\$ 989,742,616</u>			<u>\$ 538,115,416</u>
93		LACYGNE COMMON PLANT	-						
94	31000	Stm Pr-Land-LaCygne-Common	767,850		-	767,850	D1	54.684%	419,892
95	31100	Stm Pr-Structures-LaCygne-Common	10,751,713		-	10,751,713	D1	54.684%	5,879,477
96	31200	Stm Pr-Boiler Plt-LaCygne-Common	8,721,186		-	8,721,186	D1	54.684%	4,769,102
97	31201	Stm Pr-Boiler-Unit Train-LaCygne-Common	456,630		-	456,630	D1	54.684%	249,704
98	31202	Stm Pr-Boiler-AQC Equip-La Cygne-Common	-		-	-	D1	54.684%	-
99	31400	Stm Pr-Turbogenerator-LaCygne-Common	72,856		-	72,856	D1	54.684%	39,841
100	31500	Stm Pr-Acc. Equip-LaCygne-Common	1,573,445		-	1,573,445	D1	54.684%	860,424
101	31502	Stm Pr-Acc. Equip.-Comp.	14,320		-	14,320	D1	54.684%	7,831
102	31600	Stm Pr-Misc. Pwr Plt	5,313,309		-	5,313,309	D1	54.684%	2,905,535
103		TOTAL LACYGNE COMMON PLANT	<u>\$ 27,671,309</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,671,309</u>			<u>\$ 15,131,806</u>
104		PRODUCTION-STM-LACYGNE 1							
105	31000	Land-LaCygne 1	1,937,712		-	1,937,712	D1	54.684%	1,059,620
106	31100	Structures-LaCygne 1	19,398,184		-	19,398,184	D1	54.684%	10,607,722
107	31200	Boiler Plt Equip-LaCygne 1	180,359,684		-	180,359,684	D1	54.684%	98,628,070
108	31202	Boiler AQC Equip.-LaCygne 1	33,606,100		-	33,606,100	D1	54.684%	18,377,193
109	31215	Regulatory Plan -KS Addl Amort	-		-	-	D1	54.684%	-
110	31400	Turbogenerator-LaCygne 1	33,073,306		-	33,073,306	D1	54.684%	18,085,840
111	31500	Acc. Equip-LaCygne 1	19,762,755		-	19,762,755	D1	54.684%	10,807,085
112	31600	Misc. Pwr Plt Equip.-LaCygne 1	3,092,306		-	3,092,306	D1	54.684%	1,691,000
113		TOTAL PRODUCTION-STM-LACYGNE 1	<u>\$ 291,230,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 291,230,047</u>			<u>\$ 159,256,530</u>
114		PRODUCTION-STM-LACYGNE 2							
115	31100	Structures- LaCygne 2	4,138,017		-	4,138,017	D1	54.684%	2,262,837
116	31200	Boiler Plt Equip.-LaCygne 2	125,958,628		-	125,958,628	D1	54.684%	68,879,342
117	31201	Boiler-Unit Train-LaCygne 2	-		-	-	D1	54.684%	-
118	31202	Boiler AQC Equip-LaCygne 2	-		-	-	D1	54.684%	-
119	31400	Turbogenerator- LaCygne 2	23,176,280		-	23,176,280	D1	54.684%	12,673,740
120	31500	Accessory Equip.-LaCygne 2	26,448,344		-	26,448,344	D1	54.684%	14,463,039
121	31600	Misc. Pwr Plt Equip.-LaCygne 2	1,490,052		-	1,490,052	D1	54.684%	814,822
122		TOTAL PRODUCTION-STM-LACYGNE 2	<u>\$ 181,211,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,211,321</u>			<u>\$ 99,093,780</u>
123		PRODUCTION STM-MONTROSE 1, 2 & 3							
124	31000	Land- Montrose	1,620,842		-	1,620,842	D1	54.684%	886,343
125	31100	Structures - Electric - Montrose	17,743,687		-	17,743,687	D1	54.684%	9,702,976
126	31200	Boiler Plant Equipment - Equipment- Montrose	160,081,227		-	160,081,227	D1	54.684%	87,538,978
127	31201	Stm Pr-Boiler-Unit Train- Elect- Montrose	8,919,886		-	8,919,886	D1	54.684%	4,877,759
128	31400	Turbogenerators- Electric- Montrose	48,375,353		-	48,375,353	D1	54.684%	26,453,626
129	31500	Accessory Equipment- Electric - Montrose	24,014,526		-	24,014,526	D1	54.684%	13,132,127
130	31600	Misc. Plant Equipment- Electric- Montrose	5,474,069		-	5,474,069	D1	54.684%	2,993,445
131		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	<u>\$ 266,229,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,229,590</u>			<u>\$ 145,585,255</u>
132		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
133	31100	Structures - Hawthorn 6	-		-	-	D1	54.684%	-
134	31500	Accessory Equip- Hawthorn 6	-		-	-	D1	54.684%	-
135	34100	Other Prod - Structures Hawthorn 6	154,046		-	154,046	D1	54.684%	84,239
136	34200	Other Production- Fuel Holders	1,067,636		-	1,067,636	D1	54.684%	583,827
137	34400	Other Prod - Generators Hawthorn 6	46,273,508		-	46,273,508	D1	54.684%	25,304,251
138	34500	Other Prod - Accessory Equip - Haw. 6	2,563,052		-	2,563,052	D1	54.684%	1,401,582
139		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	<u>\$ 50,058,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,058,242</u>			<u>\$ 27,373,899</u>
140		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
141	31100	Structures and Improvements - Haw. 9	2,380,058		-	2,380,058	D1	54.684%	1,301,513

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Company Total	Adjustments	MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Plant 12/31/2013	RB-3 Plant Basis Diff	Total Adjustments	Per Period DR27 For Juris Books Tot Co Plant			
142	31200	Boiler Plant Equip - Hawthorn 9	42,555,953		-	42,555,953	D1	54.684%	23,271,340
143	31400	Turbogenerators - Hawthorn 9	17,404,604		-	17,404,604	D1	54.684%	9,517,551
144	31500	Accessory Equipment - Hawthorn 9	16,186,388		-	16,186,388	D1	54.684%	8,851,381
145	31600	Miscl. Pwr Plt Equip - Hawthorn 9	180,373		-	180,373	D1	54.684%	98,635
146		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	<u>\$ 78,707,376</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,707,376</u>			<u>\$ 43,040,420</u>
147		PRODUCTION - NORTHEAST STATION							
148	31100	Steam Prod - Structures - Elect - NE	-		-	-	D1	54.684%	-
149	31200	Strm Pr-Boiler Plt Equip-NE	-		-	-	D1	54.684%	-
150	31500	Accessory Equipment - NE	-		-	-	D1	54.684%	-
151	31600	Miscl. Plant Equipment - NE	-		-	-	D1	54.684%	-
152	34000	Other Production - Land NE	136,550		-	136,550	D1	54.684%	74,671
153	34100	Other Production - Structures NE	204,604		-	204,604	D1	54.684%	111,886
154	34200	Other Production - Fuel Holders NE	2,071,763		-	2,071,763	D1	54.684%	1,132,925
155	34400	Other Production - Generators NE	40,243,364		-	40,243,364	D1	54.684%	22,006,721
156	34500	Other Production - Accessory Equip - NE	7,240,490		-	7,240,490	D1	54.684%	3,959,397
157	34600	Other Prod - Misc Pwr Plat Equip -Elec	73,305		-	73,305	D1	54.684%	40,086
158		TOTAL PRODUCTION - NORTHEAST STATION	<u>\$ 49,970,076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,970,076</u>			<u>\$ 27,325,686</u>
159		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
160	34100	Other Prod- Structures- Electric	703,772		-	703,772	D1	54.684%	384,851
161	34200	Other Prod- Fuel Holders- Electric	2,867,642		-	2,867,642	D1	54.684%	1,568,144
162	34400	Other Prod- Generators- Electric	22,679,525		-	22,679,525	D1	54.684%	12,402,094
163	34500	Other Prod- Accessory Equip- Electric	2,250,259		-	2,250,259	D1	54.684%	1,230,534
164		TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES	<u>\$ 28,501,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,501,198</u>			<u>\$ 15,585,624</u>
165		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
166	34100	Other Prod- Structures-Electric	84,765		-	84,765	D1	54.684%	46,353
167	34200	Other Prod- Fuel Holders-Electric	568,122		-	568,122	D1	54.684%	310,672
168	34400	Other Production-Generators-Electric	24,017,676		-	24,017,676	D1	54.684%	13,133,850
169	34500	Other Prod-Accessory Equip-Electric	1,433,269		-	1,433,269	D1	54.684%	783,770
170		TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES	<u>\$ 26,103,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,103,832</u>			<u>\$ 14,274,646</u>
171		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
172	31100	Steam Production - Structures	-		-	-	D1	54.684%	-
173	31600	Miscl Plant Equip - Electric W. Gardner	-		-	-	D1	54.684%	-
174	34000	Other Prod - Land - W. Gardner	177,836		-	177,836	D1	54.684%	97,248
175	34001	Other Prod- Landrights & Easements	93,269		-	93,269	D1	54.684%	51,003
176	34100	Other Prod - Structures- W. Gardner	3,507,405		-	3,507,405	D1	54.684%	1,917,993
177	34200	Other Prod- Fuel Holders- W. Gardner	3,247,574		-	3,247,574	D1	54.684%	1,775,907
178	34400	Other Prod - Generators- W. Gardner	111,400,080		-	111,400,080	D1	54.684%	60,918,131
179	34500	Other Prod- Access Equip - W. Gardner	6,896,828		-	6,896,828	D1	54.684%	3,771,468
180	34600	Other Prod - Misc Pwr Plat Equip -Elec	14,380		-	14,380	D1	54.684%	7,864
181		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	<u>\$ 125,337,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,337,372</u>			<u>\$ 68,539,614</u>
182		PROD OTHER - MIAMI/OSAWATOMIE 1							
183	31100	Steam Production - Structures	-		-	-	D1	54.684%	-
184	34000	Other Production - Land- Osawatomie	694,545		-	694,545	D1	54.684%	379,806
185	34100	Other Prod - Structures- Osawatomie	1,588,888		-	1,588,888	D1	54.684%	868,869
186	34200	Other Prod - Fuel Holders- Osawatomie	2,006,803		-	2,006,803	D1	54.684%	1,097,402
187	34400	Other Prod - Generators- Osawatomie	26,508,460		-	26,508,460	D1	54.684%	14,495,913
188	34500	Other Prod - Accessory Equip - Osawatomie	1,797,193		-	1,797,193	D1	54.684%	982,779
189		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	<u>\$ 32,595,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,595,889</u>			<u>\$ 17,824,769</u>
190		TOTAL STEAM & CT's - PRODUCTION IN SVC	<u>\$ 3,484,948,265</u>	<u>\$ 5,743,349</u>	<u>\$ 5,743,349</u>	<u>\$ 3,490,691,614</u>			<u>\$ 1,905,447,322</u>
191		NUCLEAR PRODUCTION							
192	32000	Land & Land Rights - Wolf Creek	3,536,679		-	3,536,679	D1	54.684%	1,934,001
193	32100	Structures & Improvements-Wolf Creek	405,095,995		-	405,095,995	D1	54.684%	221,523,099
194	32101	Structures MO Gr Up AFC Ele	19,153,642		-	19,153,642	100% MO	100.000%	19,153,642
195	32200	Reactor Plant Equipment	699,219,178		-	699,219,178	D1	54.684%	382,361,715
196	32201	Reactor - MO Gr Up AFDC	48,216,928		-	48,216,928	100% MO	100.000%	48,216,928
197	32202	MO Juris deprec 40 to 60 yr EO-05-0359	-		-	-	D1	54.684%	-
198	32300	Turbogenerator Units - Wolf Creek	209,210,830		-	209,210,830	D1	54.684%	114,405,059
199	32301	Turbogenerator MO GR Up AFDC	4,331,914		-	4,331,914	100% MO	100.000%	4,331,914
200	32400	Accessory Electric Equipment - WC	130,100,661		-	130,100,661	D1	54.684%	71,144,376
201	32401	Accessory Equip - MO Gr Up AFDC	5,885,918		-	5,885,918	100% MO	100.000%	5,885,918
202	32500	Miscellaneous Power Plant Equipment	109,979,699		-	109,979,699	D1	54.684%	60,141,409
203	32501	Miscl. Plt Equip - MO Gr Up AFDC	1,073,460		-	1,073,460	100% MO	100.000%	1,073,460
204	32800	Disallow - MO Gr Up AFDC 100% MO	(8,016,886)		-	(8,016,886)	100% MO	100.000%	(8,016,886)
205	32801	MPSC Disallow - Mo Basis	(129,085,408)		-	(129,085,408)	D1	54.684%	(70,589,194)
206	32802	Wolf Creek Disallowance -MPSC -Not MO Juris	44,172,999	(44,172,999)	(44,172,999)	-	D1	54.684%	-
207	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis	(117,099,717)	117,099,717	117,099,717	-	D1	54.684%	-
208	32804	Wolf Creek -KCC Disallowance - Not KS Juris	79,344,138	(79,344,138)	(79,344,138)	-	D1	54.684%	-
209	32805	Nucl PR-Dosa;-Pre 1988 res	(0)		-	(0)	D1	54.684%	(0)
210		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	<u>\$ 1,505,120,030</u>	<u>\$ (6,417,420)</u>	<u>\$ (6,417,420)</u>	<u>\$ 1,498,702,610</u>			<u>\$ 851,565,441</u>

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Company Total	Adjustments	MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Plant 12/31/2013	RB-3 Plant Basis Diff	Total Adjustments	Per Period DR27 For Juris Books Tot Co Plant			
211		OTHER PRODUCTION							
212		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1							
213	31600	St Pr-Misc Pwr Plt Equip- Elec	-	-	-	-	D1	54.684%	-
214	34102	Other Prod - Structures - Elect Wind	3,433,088	-	-	3,433,088	D1	54.684%	1,877,353
215	34402	Other Prod - Generators - Elect Wind	156,508,591	-	-	156,508,591	D1	54.684%	85,585,314
216	34415	Other Prod - Generators - Elect Wind -Add Amort -100% KS	-	-	-	-	100% KS	0.000%	-
217	34502	Other Prod-Accessory Equip-Wind	707,218	-	-	707,218	D1	54.684%	386,736
218	34602	Other Prod-Misc Pwr Plat Eq-Wind							
219		TOTAL PRODUCTION PLANT - WIND GENERATION	\$ 160,648,897	\$ -	\$ -	\$ 160,648,897			\$ 87,849,403
220		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2							
221	34102	Other Prod-Structures-Elect Wind	1,228,862	-	-	1,228,862	D1	54.684%	671,992
222	34402	Other Prod-Generators-Elect Wind	102,694,994	-	-	102,694,994	D1	54.684%	56,157,833
223	34502	Other Prod-Accessory Equip-Elect Wind		-	-	-	D1	54.684%	-
224		TOTAL PROD PLANT-WIND GENERATN-SPEARVILLE 2	\$ 103,923,856	\$ -	\$ -	\$ 103,923,856			\$ 56,829,825
225		PRODUCTION PLANT - SOLAR							
226	34400	Other Prod-Generators-Elect	905,964	-	-	905,964	D1	54.684%	495,418
227		TOTAL PROD PLANT - SOLAR	\$ 905,964	\$ -	\$ -	\$ 905,964			\$ 495,418
228		GENERAL PLANT- BUILDINGS							
229	31000	Steam Prod- Land- Electric	-	-	-	-	D1	54.684%	-
230	31100	Steam Prod-Structures-Elec	9,321	-	-	9,321	D1	54.684%	5,097
231	31101	Steam Prod-Structures-Lshd Impr- P&M	332,244	-	-	332,244	D1	54.684%	181,685
232	31500	Steam Prod- Accessory Equip-Elec	19,598	-	-	19,598	D1	54.684%	10,717
233	31600	Steam Prod- Misc Power Plt Equip-Elec	21,004	-	-	21,004	D1	54.684%	11,486
234		TOTAL GENERAL PLANT- BUILDINGS	\$ 382,167	\$ -	\$ -	\$ 382,167			\$ 208,985
235		GENERAL PLANT- GENERAL EQUIP/TOOLS							
236	31100	Steam Prod- Structures-Elec	-	-	-	-	D1	54.684%	-
237	31200	Steam Prod- Boiler Plant Equip-Elec	-	-	-	-	D1	54.684%	-
238	31400	Steam Prod- Turbogenerator-Elec	-	-	-	-	D1	54.684%	-
239	31500	Steam Prod- Accessory Equip- Elec	26,371	-	-	26,371	D1	54.684%	14,421
240	31600	Steam Prod-Misc Power Plt Equip- Elec	7,926,567	-	-	7,926,567	D1	54.684%	4,334,572
241		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$ 7,952,938	\$ -	\$ -	\$ 7,952,938	D1		\$ 4,348,993
242		BULK OIL FACILITY NE							
243	31000	Steam Prod- Land- Electric	148,900	-	-	148,900	D1	54.684%	81,425
244	31100	Steam Prod-Structures-Electric	1,330,172	-	-	1,330,172	D1	54.684%	727,393
245	31200	Steam Prod- Boiler Plt Equip- Electric	609,766	-	-	609,766	D1	54.684%	333,445
246	31500	Steam Prod- Accessory Equip- Electric	24,947	-	-	24,947	D1	54.684%	13,642
247	31600	Steam Prod-Misc Pwr Plt Equip-Electric	195,243	-	-	195,243	D1	54.684%	106,767
248	34400	Other Prod-Generators-Electric	-	-	-	-	D1	54.684%	-
249		TOTAL BULK OIL FACILITY NE	\$ 2,309,028	\$ -	\$ -	\$ 2,309,028			\$ 1,262,671
250		TOTAL OTHER PRODUCTION	\$ 276,122,850	\$ -	\$ -	\$ 276,122,850			\$ 150,995,295
251		RETIREMENTS WORK IN PROGRESS-PROD							
252		Production-Salvage & Removal: Retirements not classified			-	-	D1	54.684%	-
253		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$ -	\$ -	\$ -	\$ -			\$ -
254		TOTAL PRODUCTION PLANT	\$ 5,266,191,145	\$ (674,071)	\$ (674,071)	\$ 5,265,517,074			\$ 2,908,008,058
255		PRODUCTION PLANT SUMMARY							
256		TOTAL STEAM PRODUCTION PLANT	3,183,025,789	5,743,349	5,743,349	3,188,769,138			1,740,343,734
257		TOTAL NUCLEAR PRODUCTION PLANT	1,505,120,030	(6,417,420)	(6,417,420)	1,498,702,610			851,565,441
258		TOTAL OTHER PRODUCTION PLANT	578,045,326	-	-	578,045,326			316,098,884
259		RETIREMENTS WORK IN PROGRESS-PROD	-	-	-	-			-
260		TOTAL PRODUCTION PLANT	\$ 5,266,191,145	\$ (674,071)	\$ (674,071)	\$ 5,265,517,074			\$ 2,908,008,058
261		TRANSMISSION PLANT							
262	35000	Land - Transmission Plant	1,584,661		\$ -	1,584,661	D1	54.684%	\$ 866,558
263	35001	Land Rights - Transmission Plant	24,976,776		-	24,976,776	D1	54.684%	13,658,325
264	35002	Land Rights- TP- Wolf Creek	355		-	355	D1	54.684%	194
265	35200	Structures & Improvements - TP	5,516,849		-	5,516,849	D1	54.684%	3,016,839
266	35201	Structures & Improvements - TP - Wolf Creek	250,476		-	250,476	D1	54.684%	136,971
267	35202	Structures & Improvements-WlfCrk-Mo Gr Up	15,694		-	15,694	100% MO	100.000%	15,694
268	35300	Station Equipment - Transmission Plant	148,233,455	48	48	148,233,503	D1	54.684%	81,060,157
269	35301	Station Equipment - Wolf Creek -TP	11,222,806		-	11,222,806	D1	54.684%	6,137,090
270	35302	Station Equipment- WlfCrk Mo Gr Up	532,474		-	532,474	100% MO	100.000%	532,474
271	35303	Station Equipment - Communications	8,015,903		-	8,015,903	D1	54.684%	4,383,424
272	35315	Station Equip - Trans Plt Addl Amort 100%KS	-		-	-	100% KS	0.000%	-
273	35400	Towers and Fixtures - Transmission Plant	4,287,911		-	4,287,911	D1	54.684%	2,344,806

Kansas City Power & Light Company
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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Company Total	Adjustments	MO Basis				Electric Juris
			Plant 12/31/2013	RB-3 Plant Basis Diff	Total Adjustments	Per Period DR27 For Juris Books Tot Co Plant	Juris Factor #	Juris Allocation	
274	35500	Poles and Fixtures - Transmission Plant	118,233,857		-	118,233,857	D1	54.684%	64,655,121
275	35501	Poles & Fixtures - Wolf Creek	58,255		-	58,255	D1	54.684%	31,856
276	35502	Poles & Fixtures - WlfCrk Mo Gr Up	3,506		-	3,506	100% MO	100.000%	3,506
277	35600	Overhead Conductors & Devices - TP	102,028,853		-	102,028,853	D1	54.684%	55,793,560
278	35601	Overhead Conductors & Devices- Wlf Crk	39,418		-	39,418	D1	54.684%	21,555
279	35602	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	2,552		-	2,552	100% MO	100.000%	2,552
280	35700	Underground Conduit	3,648,880		-	3,648,880	D1	54.684%	1,995,357
281	35800	Underground Conductors & Devices	3,120,097		-	3,120,097	D1	54.684%	1,706,197
282		Transmission-Salvage & Removal : Retirements not classified	-		-	-	D1	54.684%	-
283		TOTAL TRANSMISSION PLANT	\$ 431,772,778	\$ 48	\$ 48	\$ 431,772,826			\$ 236,362,236
284		DISTRIBUTION PLANT							
285	36000	Distribution Land Electric	8,167,469		\$ -	\$ 8,167,469	360L	43.710%	\$ 3,570,009
286	36001	Distribution Depreciable Land Rights	16,589,190		-	16,589,190	360LR	58.331%	9,676,657
287	36100	Distribution Structures & Improvements	12,578,417		-	12,578,417	361	49.497%	6,225,914
288	36200	Distribution Station Equipment	191,546,089		-	191,546,089	362	59.495%	113,961,112
289	36203	Distribution Station Equipment-Communicatons	4,111,289		-	4,111,289	362Com	54.921%	2,257,945
290	36400	Distribution Poles, Tower, & Fixtures	289,349,912		-	289,349,912	364	54.620%	158,041,475
291	36500	Distribution Overhead Conductor	225,510,352		-	225,510,352	365	54.781%	123,535,924
292	36600	Distribution Underground Circuit	248,355,046		-	248,355,046	366	58.136%	144,382,944
293	36700	Distribution Underground Conductors	443,252,646		-	443,252,646	367	52.326%	231,935,050
294	36800	Distribution Line Transformers	269,824,398		-	269,824,398	368	57.680%	155,633,633
295	36900	Distribution Services	116,323,178		-	116,323,178	369	51.402%	59,792,440
296	37000	Distribution Meters Electric	97,124,142		-	97,124,142	370	53.802%	52,255,022
297	37100	Distribution Cust Prem Install	10,885,397		-	10,885,397	371	74.487%	8,108,184
298	37300	Distribution Street Light and Traffic Signal	35,956,923		-	35,956,923	373	33.296%	11,972,073
299		Distribution-Salvage & Removal: Retirements not classified	-		-	-	Dist Plt	54.903%	-
300		TOTAL DISTRIBUTION PLANT	\$ 1,969,574,448	\$ -	\$ -	\$ 1,969,574,448			\$ 1,081,348,382
301		GENERAL PLANT							
302	38900	Land and Land Rights - General Plant	\$ 2,884,805		\$ -	\$ 2,884,805	PTD	55.117%	\$ 1,590,006
303	39000	Structures & Improvements - General Plant	73,905,260		-	73,905,260	PTD	55.117%	40,734,067
304	39003	Struct & Imprv - Leasehold (801 Char)	5,181,560		-	5,181,560	PTD	55.117%	2,855,900
305	39004	Struct & Imprv - Leasehold (Marshall)	-		-	-	PTD	55.117%	-
306	39005	Struct & Imprv - Leasehold (One KC Place)	28,939,944		-	28,939,944	PTD	55.117%	15,950,713
307	39100	Office Furniture & Equipment - Gen. Plt	9,357,861		-	9,357,861	PTD	55.117%	5,157,735
308	39101	Office Furniture & Equip - Wolf Creek	7,426,871		-	7,426,871	PTD	55.117%	4,093,439
309	39102	Office Furniture & Equip - Computer	12,962,397		-	12,962,397	PTD	55.117%	7,144,433
310	39110	Office Furniture & Equip - Gen Unrecover Res 100% KS	-		-	-	100% KS	0.000%	-
311	39111	Office Furniture & Equip - WC Unrecover Res 100% KS	-		-	-	100% KS	0.000%	-
312	39112	Office Furnit & Equip - Comp Unrecover Res 100% KS	-		-	-	100% KS	0.000%	-
313	39200	Transportation Equipment- Autos	681,512		-	681,512	PTD	55.117%	375,626
314	39201	Transportation Equipment- Light Trucks	9,001,618		-	9,001,618	PTD	55.117%	4,961,386
315	39202	Transportation Equipment - Heavy Trucks	36,909,877		-	36,909,877	PTD	55.117%	20,343,469
316	39203	Transportation Equipment - Tractors	584,061		-	584,061	PTD	55.117%	321,915
317	39204	Transportatob Equipment - Trailers	1,896,045		-	1,896,045	PTD	55.117%	1,045,036
318	39300	Stores Equipment - General Plant	821,838		-	821,838	PTD	55.117%	452,969
319	39310	Stores Equip - Gen Unrecovered Res 100% KS	-		-	-	100% KS	0.000%	-
320	39400	Tools, Shop, & Garage Equipment-Gen. Plt	5,010,762		-	5,010,762	PTD	55.117%	2,761,762
321	39410	Tools, Shop, & Garage Equip -Gen Unrecov Res 100%KS	-		-	-	100% KS	0.000%	-
322	39500	Laboratory Equipment	6,796,213		-	6,796,213	PTD	55.117%	3,745,842
323	39510	Laboratory Equip -Unrecov Res 100% KS	-		-	-	100% KS	0.000%	-
324	39600	Power Operated Equipment - Gen. Plt	24,868,531		-	24,868,531	PTD	55.117%	13,706,689
325	39700	Communication Equipment - Gen. Plt	109,706,992		-	109,706,992	PTD	55.117%	60,466,764
326	39701	Communications Equip - Wolf Creek	143,389		-	143,389	PTD	55.117%	79,031
327	39702	Communication Equip - WlfCrk Mo Gross Up	9,280		-	9,280	100% MO	100.000%	9,280
328	39710	Communication Equip - Unrecov Res 100%KS	-		-	-	100% KS	0.000%	-
329	39800	Miscellaneous Equipment - Gen. Plt	555,413		-	555,413	PTD	55.117%	306,125
330	39810	Miscellaneous Equip - Unrecov Res 100% KS	-		-	-	100% KS	0.000%	-
331		General Plant-Salvage & Removal: Retirements not classified	-		-	-	PTD	55.117%	-
332		TOTAL GENERAL PLANT	\$ 337,644,229	\$ -	\$ -	\$ 337,644,229			\$ 186,102,184
333		TOTAL PLANT IN SERVICE	\$ 8,247,717,439	\$ (674,020)	\$ (674,020)	\$ 8,247,043,419			\$ 4,543,674,644

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Depreciation Expense - Schedule 5

TOTAL COMPANY - JURIS BASIS

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to Juris Basis CS-12	Depr. Expense per Juris Books CS-12 Wkpaper	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
	A	B	C	E	C	D	D	E
1		INTANGIBLE PLANT						
2	30100	Organization	\$ -	-	\$ -	PTD	55.117%	-
3	30200	Franchises and Consents	-	-	-	100% MO	100.000%	-
4	30301	Miscellaneous Intangibles (Like 353)	24,406	2,644	27,050	D1	54.684%	14,792
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek		-	-			
6	30302	Customer Related	3,820,966	-	3,820,966	C2	52.702%	2,013,722
7	30302	Energy Related	635,892	-	635,892	E1	57.402%	365,016
8	30302	Demand Related	2,774,542	-	2,774,542	D1	54.684%	1,517,233
9	30302	Corporate Software	2,398,816	-	2,398,816	Sal&Wg	54.722%	1,312,678
10	30302	Transmission Related	72,037	-	72,037	D1	54.684%	39,393
11	30304	Misc Intang Plt - Communications Equip (Like 397)	-	-	-	PTD	55.117%	-
12		Misc Intangible Plt - 10 yr Software		-	-			
13	30303	Customer Related	409,530	-	409,530	C2	52.702%	215,830
14	30303	Energy Related	1,112,600	-	1,112,600	E1	57.402%	638,657
15	30303	Corporate Software	1,130,056	-	1,130,056	Sal&Wg	54.722%	618,388
16	30305	Misc Intang Plt - WC 5yr Software	1,687,818	-	1,687,818	D1	54.684%	922,968
17	30307	Misc Intg Plt-Srct (Like 312)	966	35	1,001	D1	54.684%	547
18	30308	Misc Intang Trans Line (Like 355)	129,630	10,511	140,141	D1	54.684%	76,635
19	30309	Misc Intang Trans Ln MINT Line	2,543	-	2,543	D1	54.684%	1,391
20	30310	Misc Intang-Iatan Hwy & Bridge	62,929	5,190	68,119	D1	54.684%	37,250
21		TOTAL PLANT INTANGIBLE	14,262,731	18,380	14,281,111			7,774,500
22		PRODUCTION PLANT						
23		STEAM PRODUCTION						
24		PRODUCTION-STM-HAWTHORN UNIT 5						
25	31000	Land & Land Rights				D1	54.684%	-
26	31100	Structures & Improvements				D1	54.684%	-
27	31102	Structures - Hawthorn 5 Rebuild				D1	54.684%	-
28	31200	Boiler Plant Equipment				D1	54.684%	-
29	31201	Stm Pr-Boiler-Unit Train-Elect-Hawthorn				D1	54.684%	-
30	31202	Boiler AQC Equipment - Electric				D1	54.684%	-
31	31203	Boiler Plant - Haw. 5 Rebuild				D1	54.684%	-
32	31400	Turbogenerator Units				D1	54.684%	-
33	31500	Accessory Electric Equipment				D1	54.684%	-
34	31501	Accessory Equip - Hawthorn 5 Rebuild				D1	54.684%	-
35	31600	Misc. Power Plant Equipment				D1	54.684%	-
36	31601	Misc. Equip - Hawthorn 5 Rebuild				D1	54.684%	-
37		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	-	-	-			-
38		PRODUCTION-IATAN 1						
39	31000	Steam Production- Land- Electric				D1	54.684%	-
40	31100	Steam Production-Structures-Electric				D1	54.684%	-
41	31115	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
42	31200	Steam Prod-Boiler Plant Equip-Electric				D1	54.684%	-
43	31201	Steam Production- Unit Trains- Electric				D1	54.684%	-
44	31205	Steam Prod-Boiler Plt Eq-Elec-lat 1 MO Juris Disallow				100% MO	100.000%	-
45	31213	Steam Prod-Boiler Plt Eq-Elec-lat 1 KS Juris Disallow				100% KS	0.000%	-
46	31215	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
47	31400	Steam Prod- Turbogenerator-Electric				D1	54.684%	-
48	31500	Steam Prod-Accessory Equipment-Elec				D1	54.684%	-
49	31505	Steam Prod-Accessory Eq-EI-lat 1 MO Juris Disallow				100% MO	100.000%	-
50	31600	Steam Prod-Misc Pwr Plt Equip-Elec				D1	54.684%	-
51	31605	Steam Prod-Misc Pwr Plt Eq-EI-lat 1 MO Juris Disallow				100% MO	100.000%	-
52		TOTAL PRODUCTION-IATAN 1	-	-	-			-
53		PRODUCTION-IATAN COMMON						
54	31100	Steam Prod- Structures-Electric				D1	54.684%	-
55	31115	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
56	31200	Steam Prod- Turbogenerators- Elec				D1	54.684%	-
57	31201	Steam Production- Unit Trains- Electric				D1	54.684%	-
58	31213	Steam Prod- Ks Juris Disallowance				100% KS	0.000%	-
59	31215	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
60	31400	Steam Prod- Boiler Plant Equip- Elec				D1	54.684%	-
61	31415	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
62	31500	Steam Prod-Accessory Equip- Elec				D1	54.684%	-
63	31515	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
64	31600	Steam Prod-Misc Pwr Plt Equip- Elec				D1	54.684%	-
65		TOTAL PRODUCTION-IATAN COMMON	-	-	-			-
66		PRODUCTION- IATAN 2						
67	31000	Steam Prod- Land- Iatan 2				D1	54.684%	-
68	31104	Steam Prod- Structures- Iatan 2				D1	54.684%	-
69	31106	Steam Prod- Structures- Iatan 2 - MO Juris Disallow				100% MO	100.000%	-
70	31115	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
71	31199	Reg Plan-EO-2005-0329-Cum Addl Amort				100% MO	100.000%	-
72	31200	Steam Prod-Boiler Plant				D1	54.684%	-

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73	31201	Steam Prod-Unit Trains- Iatan 2				D1	54.684%	
74	31202	Steam Prod-AQC- Iatan 2				N/A	0.00%	-
75	31204	Steam Prod-Boiler Plant Equip- Iatan 2				D1	54.684%	-
76	31206	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow				100% MO	100.000%	-
77	31214	Steam Prod-Boiler Plant Equip- Iatan 2 -KS Juris Disallow				100% KS	0.000%	-
78	31215	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
79	31299	Reg Plan-EO-2005-0329-Cum Addl Amort				100% MO	100.000%	-
80	31404	Steam Prod-Turbogenerator- Iatan 2				D1	54.684%	-
81	31406	Steam Prod-Turbogenerator- Iat 2-MO Juris Disallow				100% MO	100.000%	-
82	31415	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
83	31499	Reg Plan-EO-2005-0329-Cum Addl Amort				100% MO	100.000%	-
84	31504	Steam Prod- Accessory Equip- Iatan 2				D1	54.684%	-
85	31506	Steam Prod-Accessory Equip- Iat 2-MO Juris Disallow				100% MO	100.000%	-
86	31515	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
87	31599	Reg Plan-EO-2005-0329-Cum Addl Amort				100% MO	100.000%	-
88	31604	Steam Prod- Misc Power Plant Equip- Iatan 2				D1	54.684%	-
89	31606	Steam Prod- Misc Pwr Plt Eq-Iat 2-MO Juris Disallow				100% MO	100.000%	-
90	31615	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
91	31699	Reg Plan-EO-2005-0329-Cum Addl Amort				100% MO	100.000%	-
92		TOTAL PRODUCTION- IATAN 2	-	-	-			-
93		LACYGNE COMMON PLANT						
94	31000	Stm Pr-Land-LaCygne-Common				D1	54.684%	-
95	31100	Stm Pr-Structures-LaCygne-Common				D1	54.684%	-
96	31200	Stm Pr-Boiler Plt-LaCygne-Common				D1	54.684%	-
97	31201	Stm Pr-Boiler-Unit Train-LaCygne-Common				D1	54.684%	-
98	31202	Stm Pr-Boiler-AQC Equip-La Cygne-Common				D1	54.684%	-
99	31400	Stm Pr-Turbogenerator-LaCygne-Common				D1	54.684%	-
100	31500	Stm Pr-Acc. Equip-LaCygne-Common				D1	54.684%	-
101	31502	Stm Pr-Acc. Equip.-Comp.				D1	54.684%	-
102	31600	Stm Pr-Misc. Pwr Plt				D1	54.684%	-
103		TOTAL LACYGNE COMMON PLANT	-	-	-			-
104		PRODUCTION-STM-LACYGNE 1						
105	31000	Land-LaCygne 1				D1	54.684%	-
106	31100	Structures-LaCygne 1				D1	54.684%	-
107	31200	Boiler Plt Equip-LaCygne 1				D1	54.684%	-
108	31202	Boiler AQC Equip.-LaCygne 1				D1	54.684%	-
109	31215	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
110	31400	Turbogenerator-LaCygne 1				D1	54.684%	-
111	31500	Acc. Equip-LaCygne 1				D1	54.684%	-
112	31600	Misc. Pwr Plt Equip.-LaCygne 1				D1	54.684%	-
113		TOTAL PRODUCTION-STM-LACYGNE 1	-	-	-			-
114		PRODUCTION-STM-LACYGNE 2						
115	31100	Structures- LaCygne 2				D1	54.684%	-
116	31200	Boiler Plt Equip.-LaCygne 2				D1	54.684%	-
117	31201	Boiler-Unit Train-LaCygne 2				D1	54.684%	-
118	31202	Boiler AQC Equip-LaCygne 2				D1	54.684%	-
119	31400	Turbogenerator- LaCygne 2				D1	54.684%	-
120	31500	Accessory Equip.-LaCygne 2				D1	54.684%	-
121	31600	Misc. Pwr Plt Equip.-LaCygne 2				D1	54.684%	-
122		TOTAL PRODUCTION-STM-LACYGNE 2	-	-	-			-
123		PRODUCTION STM-MONTROSE 1, 2 & 3						
124	31000	Land- Montrose				D1	54.684%	-
125	31100	Structures - Electric - Montrose				D1	54.684%	-
126	31200	Boiler Plant Equipment - Equipment- Montrose				D1	54.684%	-
127	31201	Stm Pr-Boiler-Unit Train- Elect- Montrose				D1	54.684%	-
128	31400	Turbogenerators- Electric- Montrose				D1	54.684%	-
129	31500	Accessory Equipment- Electric - Montrose				D1	54.684%	-
130	31600	Misc. Plant Equipment- Electric- Montrose				D1	54.684%	-
131		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	-	-	-			-
132		PRODUCTION- HAWTHORN 6 COMBINED CYCL						
133	31100	Structures - Hawthorn 6				D1	54.684%	-
134	31500	Accessory Equip- Hawthorn 6				D1	54.684%	-
135	34100	Other Prod - Structures Hawthorn 6				D1	54.684%	-
136	34200	Other Production- Fuel Holders				D1	54.684%	-
137	34400	Other Prod - Generators Hawthorn 6				D1	54.684%	-
138	34500	Other Prod - Accessory Equip - Haw. 6				D1	54.684%	-
139		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	-	-	-			-
140		PRODUCTION - HAWTHORN 9 COMBINED CYCL						
141	31100	Structures and Improvements - Haw. 9				D1	54.684%	-
142	31200	Boiler Plant Equip - Hawthorn 9				D1	54.684%	-
143	31400	Turbogenerators - Hawthorn 9				D1	54.684%	-

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144	31500	Accessory Equipment - Hawthorn 9				D1	54.684%	-
145	31600	Misc. Pwr Plt Equip - Hawthorn 9				D1	54.684%	-
146		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	-	-	-			-
147		PRODUCTION - NORTHEAST STATION						
148	31100	Steam Prod - Structures - Elect - NE				D1	54.684%	-
149	31200	Stm Pr-Boiler Plt Equip-NE				D1	54.684%	-
150	31500	Accessory Equipment - NE				D1	54.684%	-
151	31600	Misc. Plant Equipment - NE				D1	54.684%	-
152	34000	Other Production - Land NE				D1	54.684%	-
153	34100	Other Production - Structures NE				D1	54.684%	-
154	34200	Other Production - Fuel Holders NE				D1	54.684%	-
155	34400	Other Production - Generators NE				D1	54.684%	-
156	34500	Other Production - Accessory Equip - NE				D1	54.684%	-
157	34600	Other Prod -Misc Pwr Plat Equip -Elec				D1	54.684%	-
158		TOTAL PRODUCTION - NORTHEAST STATION	-	-	-			-
159		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE						
160	34100	Other Prod- Structures- Electric				D1	54.684%	-
161	34200	Other Prod- Fuel Holders- Electric				D1	54.684%	-
162	34400	Other Prod- Generators- Electric				D1	54.684%	-
163	34500	Other Prod- Accessory Equip- Electric				D1	54.684%	-
164		TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES	-	-	-			-
165		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE						
166	34100	Other Prod- Structures-Electric				D1	54.684%	-
167	34200	Other Prod- Fuel Holders-Electric				D1	54.684%	-
168	34400	Other Production-Generators-Electric				D1	54.684%	-
169	34500	Other Prod-Accessory Equip-Electric				D1	54.684%	-
170		TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES	-	-	-			-
171		PROD OTHER - WEST GARDNER 1, 2, 3 & 4						
172	31100	Steam Production - Structures				D1	54.684%	-
173	31600	Misc Plant Equip - Electric W. Gardner				D1	54.684%	-
174	34000	Other Prod - Land - W. Gardner				D1	54.684%	-
175	34001	Other Prod- Landrights & Easements				D1	54.684%	-
176	34100	Other Prod - Structures- W. Gardner				D1	54.684%	-
177	34200	Other Prod- Fuel Holders- W. Gardner				D1	54.684%	-
178	34400	Other Prod - Generators- W. Gardner				D1	54.684%	-
179	34500	Other Prod- Access Equip - W. Gardner				D1	54.684%	-
180	34600	Other Prod -Misc Pwr Plat Equip -Elec				D1	54.684%	-
181		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	-	-	-			-
182		PROD OTHER - MIAMI/OSAWATOMIE 1						
183	31100	Steam Production - Structures				D1	54.684%	-
184	34000	Other Production - Land- Osawatomie				D1	54.684%	-
185	34100	Other Prod - Structures- Osawatomie				D1	54.684%	-
186	34200	Other Prod - Fuel Holders- Osawatomie				D1	54.684%	-
187	34400	Other Prod - Generators- Osawatomie				D1	54.684%	-
188	34500	Other Prod - Accessory Equip - Osawatomie				D1	54.684%	-
189		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	-	-	-			-
190		TOTAL STEAM & CT's - PRODUCTON IN SVC	-	-	-			-
191		NUCLEAR PRODUCTION						
192	32000	Land & Land Rights - Wolf Creek				D1	54.684%	-
193	32100	Structures & Improvements-Wolf Creek				D1	54.684%	-
194	32101	Structures MO Gr Up AFC Ele				100% MO	100.000%	-
195	32200	Reactor Plant Equipment				D1	54.684%	-
196	32201	Reactor - MO Gr Up AFDC				100% MO	100.000%	-
197	32202	MO Juris deprec 40 to 60 yr EO-05-0359				D1	54.684%	-
198	32300	Turbogenerator Units - Wolf Creek				D1	54.684%	-
199	32301	Turbogenerator MO GR Up AFDC				100% MO	100.000%	-
200	32400	Accessory Electric Equipment - WC				D1	54.684%	-
201	32401	Accessory Equip - MO Gr Up AFDC				100% MO	100.000%	-
202	32500	Miscellaneous Power Plant Equipment				D1	54.684%	-
203	32501	Misc. Plt Equip - MO Gr Up AFDC				100% MO	100.000%	-
204	32800	Disallow - MO Gr Up AFDC 100% MO				100% MO	100.000%	-
205	32801	MPSC Disallow - Mo Basis				D1	54.684%	-
206	32802	Wolf Creek Disallowance -MPSC -Not MO Juris				D1	54.684%	-
207	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis				D1	54.684%	-
208	32804	Wolf Creek -KCC Disallowance - Not KS Juris				D1	54.684%	-
209	32805	Nucl PR-Dosa;-Pre 1988 res				D1	54.684%	-
210		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	-	-	-			-
211		OTHER PRODUCTION						

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212		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1						
213	31600	St Pr-Misc Pwr Plt Equip- Elec				D1	54.684%	-
214	34102	Other Prod - Structures - Elect Wind				D1	54.684%	-
215	34402	Other Prod - Generators - Elect Wind				D1	54.684%	-
216	34415	Regulatory Plan -KS Addl Amort				100% KS	0.000%	-
217	34502	Other Prod-Accessory Equip-Wind				D1	54.684%	-
218	34602	Other Prod-Misc Pwr Plat Eq-Wind				D1	54.684%	-
219		TOTAL PRODUCTION PLANT - WIND GENERATION	-	-	-			-
220		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2						
221	34102	Other Prod-Structures-Elect Wind				D1	54.684%	-
222	34402	Other Prod-Generators-Elect Wind				D1	54.684%	-
223	34502	Other Prod-Accessory Equip-Elect Wind				D1	54.684%	-
224		TOTAL PROD PLANT-WIND GENERATN-SPEARVILLE 2	-	-	-			-
225		PRODUCTION PLANT - SOLAR						
226	34400	Other Prod-Accessory Equip- Solar -Elect				D1	54.684%	-
227		TOTAL PROD PLANT - SOLAR	-	-	-			-
228		GENERAL PLANT- BUILDINGS						
229	31000	Steam Prod- Land- Electric				D1	54.684%	-
230	31100	Steam Prod-Structures-Elec				D1	54.684%	-
231	31101	Steam Prod-Structures-Lshd Impr- P&M				D1	54.684%	-
232	31500	Steam Prod- Accessory Equip-Elec				D1	54.684%	-
233	31600	Steam Prod- Misc Power Plt Equip-Elec				D1	54.684%	-
234		TOTAL GENERAL PLANT- BUILDINGS	-	-	-			-
235		GENERAL PLANT- GENERAL EQUIP/TOOLS						
236	31100	Steam Prod- Structures-Elec				D1	54.684%	-
237	31200	Steam Prod- Boiler Plant Equip-Elec				D1	54.684%	-
238	31400	Steam Prod- Turbogenerator-Elec				D1	54.684%	-
239	31500	Steam Prod- Accessory Equip- Elec				D1	54.684%	-
240	31600	Steam Prod-Misc Power Plt Equip- Elec				D1	54.684%	-
241		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	-	-	-			-
242		BULK OIL FACILITY NE						
243	31000	Steam Prod- Land- Electric				D1	54.684%	-
244	31100	Steam Prod-Structures-Electric				D1	54.684%	-
245	31200	Steam Prod- Boiler Plt Equip- Electric				D1	54.684%	-
246	31500	Steam Prod- Accessory Equip- Electric				D1	54.684%	-
247	31600	Steam Prod-Misc Pwr Plt Equip-Electric				D1	54.684%	-
248	34400	Other Prod-Generators-Electric				D1	54.684%	-
249		TOTAL BULK OIL FACILITY NE	-	-	-			-
250		TOTAL OTHER PRODUCTION	-	-	-			-
251		Recorded Depreciation Expense -Production Plant Account						
252	31000	Sm Pr-Land	-	-	-	D1	54.684%	-
253	31100	Stm Pr-Structures-Elec	4,632,559	1,125,318	5,757,877	D1	54.684%	3,148,643
254	31101	Stm Pr-Struc-Lshd Impr-P&M	17,322	-	17,322	D1	54.684%	9,472
255	31102	Stm Pr-Struc-H5 Rebuild	77,632	30,339	107,971	D1	54.684%	59,043
256	31104	Stm Pr-Structure Iatan 2-Elec	1,491,349	(109,098)	1,382,251	D1	54.684%	755,872
257	31199	Reg Plan-EO-2005-0329-Cum Addl Amort	-	-	-	100% MO	100.000%	-
258	31200	Stm Pr-Boiler Plt Equip-Elec	32,288,693	1,205,627	33,494,320	D1	54.684%	18,316,067
259	31201	Stm Pr-Boiler-Unit Train-Elec	631,316	12,543	643,859	D1	54.684%	352,088
260	31202	Stm Pr-Boiler AQC Equip-Elec	23,525	(23,525)	-	D1	54.684%	-
261	31203	Stm Pr-Boiler-H5 Rebuild	2,153,317	532,780	2,686,097	D1	54.684%	1,468,868
262	31204	Stm Pr-Boiler Iatan 2-Elec	11,499,161	(1,202,304)	10,296,857	D1	54.684%	5,630,744
263	31299	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-	-	-	100% KS	0.000%	-
264	31400	Stm Pr-Turbogenerator-Elec	7,445,391	1,127,295	8,572,686	D1	54.684%	4,687,896
265	31404	Stm Pr-Turbogen Iatan 2-Elec	3,844,574	(269,727)	3,574,847	D1	54.684%	1,954,873
266	31499	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-	-	-	100% MO	100.000%	-
267	31500	Stm Pr-Accessory Equip-Elec	5,392,458	931,425	6,323,883	D1	54.684%	3,458,159
268	31501	Stm Pr-Acc-H5 Rebuild	378,211	47,276	425,487	D1	54.684%	232,674
269	31502	Stm Pr-Accessory Equip-Comp	295	259	554	D1	54.684%	303
270	31504	Stm Pr-Accessory Iatan 2-Elec	1,003,472	(50,164)	953,308	D1	54.684%	521,308
271	31599	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-	-	-	100% MO	100.000%	-
272	31600	St Pr-Misc Pwr Plt Equip-Elec	968,350	(40,859)	927,491	D1	54.684%	507,190
273	31601	St Pr-Misc Eq-H5 Rebuild	13,600	692	14,292	D1	54.684%	7,815
274	31604	St Pr-MiscPwr Eq Iatan 2-Elec	48,917	4,172	53,089	D1	54.684%	29,031
275	31699	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-	-	-	100% MO	100.000%	-
276	32100	Nucl Pr-Struct & Improv-Elec	5,868,258	121,412	5,989,670	D1	54.684%	3,275,397
277	32101	Nucl Pr-Struc-MO Gr Up AFC-EI	283,478	-	283,478	100% MO	100.000%	283,478
278	32200	Nucl Pr-Reactor Plt Eq-Elec	10,625,096	(1,069,900)	9,555,196	D1	54.684%	5,225,173
279	32201	Nucl Pr-React-MO Gr Up AFDC	771,730	-	771,730	100% MO	100.000%	771,730
280	32202	Nucl Pr-MO Jurisdictional-WC 40to 60-year life	-	-	-	D1	54.684%	-
281	32300	Nucl Pr-Turbine/Generato-Elec	3,935,038	(374,765)	3,560,273	D1	54.684%	1,946,903

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Depreciation Expense - Schedule 5

TOTAL COMPANY - JURIS BASIS

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to Juris Basis CS-12	Depr. Expense per Juris Books CS-12 Wkpaper	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
282	32301	Nucl Pr-Tur/Gen-MO Gr Up AFC	76,549	-	76,549	100% MO	100.000%	76,549
283	32400	Nucl Pr-Accessory Equip-Elec	2,598,608	129,284	2,727,892	D1	54.684%	1,491,723
284	32401	Nucl Pr-Acce Eq-MO Gr Up AFDC	124,702	-	124,702	100% MO	100.000%	124,702
285	32500	Nucl Pr-Misc Pwr Plt Eq-Elec	2,338,530	317,242	2,655,772	D1	54.684%	1,452,285
286	32501	Nucl Pr-Misc Eq-MO Gr Up AFDC	31,452	-	31,452	100% MO	100.000%	31,452
287	32800	Nucl Pr-Disall-Mo Gr Up AFDC	(128,754)	-	(128,754)	100% MO	100.000%	(128,754)
288	32801	Nucl Pr-MPSC Disall-100% MO basis	(2,073,159)	-	(2,073,159)	D1	54.684%	(1,133,688)
289	32802	Wolf Creek Disallowance -MPSC -Not MO Juris	709,435	(709,435)	-	D1	54.684%	-
290	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis	(2,315,568)	2,315,568	-	D1	54.684%	-
291	32804	Wolf Creek -KCC Disallowance - Not KS Juris	1,568,975	(1,568,975)	-	D1	54.684%	-
292	32805	Nucl Pr-Disall-Pre 1988 Res	-	-	-	D1	54.684%	-
293	34000	Oth Prod-Land-Elec-CT's	-	-	-	D1	54.684%	-
294	34001	Oth Prod-LandRights-Easements-CT's	588	522	1,110	D1	54.684%	607
295	34100	Oth Prod-Structures-Elec-CT's	164,284	13,690	177,974	D1	54.684%	97,323
296	34102	Oth Prod-Struct-Elec-Wind	236,827	(3,729)	233,098	D1	54.684%	127,468
297	34200	Oth Prod-Fuel Holders-Elec-CT's	341,423	31,679	373,102	D1	54.684%	204,027
298	34400	Oth Prod-Generators-Elec-CT's	8,851,098	733,067	9,584,165	D1	54.684%	5,241,014
299	34402	Oth Prod-Generators-Elec-Wind	12,703,672	232,857	12,936,529	D1	54.684%	7,074,224
300	34500	Oth Prod-Accessory Equip-Elec-CT's	467,172	8,773	475,945	D1	54.684%	260,266
301	34502	Oth Prod-Accesry Eq-Elec-Wind	15,601	(743)	14,858	D1	54.684%	8,125
302	34600	Oth Prod-Misc Pwr Plt Equip-Elec-CT's	2,297	(448)	1,849	D1	54.684%	1,011
303	34602	Oth Prod-Misc Pwr Plt Eq-Wind	-	-	-	D1	54.684%	-
304		Change in Retirement Work in Progress						
305		TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S	119,107,474	3,498,148	122,605,622			67,571,063
306		RETIREMENTS WORK IN PROGRESS-PROD						
307		Production-Salvage & Removal: Retirements not classified				D1	54.684%	-
308		TOTAL RETIREMENTS WORK IN PROGRESS-PROD						-
309		TOTAL PRODUCTION PLANT	119,107,474	3,498,148	122,605,622			67,571,063
310		PRODUCTION PLANT SUMMARY						
311		TOTAL STEAM PRODUCTION PLANT	71,910,142	3,322,049	75,232,191			41,140,047
312		TOTAL NUCLEAR PRODUCTION PLANT	24,414,370	(839,569)	23,574,801			13,416,950
313		TOTAL OTHER PRODUCTION PLANT	22,782,962	1,015,668	23,798,630			13,014,067
314		RETIREMENTS WORK IN PROGRESS-PROD						0
315		TOTAL PRODUCTION PLANT	119,107,474	3,498,148	122,605,622			67,571,063
316		TRANSMISSION PLANT						
317	35000	Land - Transmission Plant	-	-	-	D1	54.684%	-
318	35001	Land Rights - Transmission Plant	157,354	139,870	297,224	D1	54.684%	162,534
319	35002	Land Rights- TP- Wolf Creek	2	2	4	D1	54.684%	2
320	35200	Structures & Improvements - TP	92,580	13,148	105,728	D1	54.684%	57,816
321	35201	Structures & Improvements - TP - Wolf Creek	4,233	601	4,834	D1	54.684%	2,643
322	35202	Structures & Improvements-WlfCrk-Mo Gr Up	303	-	303	100% MO	100.000%	303
323	35300	Station Equipment - Transmission Plant	1,947,490	214,797	2,162,287	D1	54.684%	1,182,427
324	35301	Station Equipment - Wolf Creek -TP	134,339	14,817	149,156	D1	54.684%	81,565
325	35302	Station Equipment- WlfCrk Mo Gr Up	8,062	-	8,062	100% MO	100.000%	8,062
326	35303	Station Equipment - Communications	1,406,615	(422,142)	984,473	D1	54.684%	538,350
327	35315	Station Equip. - Trans. Plt - KS Addl Amort	-	-	-	100% KS	0.000%	-
328	35400	Towers and Fixtures - Transmission Plant	29,158	8,147	37,305	D1	54.684%	20,400
329	35500	Poles and Fixtures - Transmission Plant	2,576,405	208,898	2,785,303	D1	54.684%	1,523,118
330	35501	Poles & Fixtures - Wolf Creek	1,293	105	1,398	D1	54.684%	764
331	35502	Poles & Fixtures - WlfCrk Mo Gr Up	84	-	84	100% MO	100.000%	84
332	35600	Overhead Conductors & Devices - TP	1,063,175	661,977	1,725,152	D1	54.684%	943,384
333	35601	Overhead Conductors & Devices- Wlf Crk	418	260	678	D1	54.684%	371
334	35602	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	44	-	44	100% MO	100.000%	44
335	35700	Underground Conduit	44,881	12,041	56,922	D1	54.684%	31,127
336	35800	Underground Conductors & Devices	44,617	(15,912)	28,705	D1	54.684%	15,697
337		Transmission-Salvage & Removal : Retirements not classified				D1	54.684%	-
338		TOTAL TRANSMISSION PLANT	7,511,053	836,609	8,347,662			4,568,693
339		DISTRIBUTION PLANT						
340	36000	Distribution Land Electric	-	-	-	360L	43.710%	-
341	36001	Distribution Depreciable Land Rights	210,683	149,302	359,985	360LR	58.331%	209,983
342	36100	Distribution Structures & Improvements	211,872	(21,313)	190,559	361	49.497%	94,321
343	36200	Distribution Station Equipment	3,329,804	236,543	3,566,347	362	59.495%	2,121,812
344	36203	Distribution Station Equipment-Communicatons	677,375	(168,224)	509,151	362Com	54.921%	279,629
345	36400	Distribution Poles, Tower, & Fixtures	8,416,343	1,122,179	9,538,522	364	54.620%	5,209,893
346	36500	Distribution Overhead Conductor	5,224,653	199,245	5,423,898	365	54.781%	2,971,244
347	36600	Distribution Underground Circuit	4,507,607	1,900,505	6,408,112	366	58.136%	3,725,401
348	36700	Distribution Underground Conductors	7,123,364	2,622,097	9,745,461	367	52.326%	5,099,381
349	36800	Distribution Line Transformers	4,585,405	503,600	5,089,005	368	57.680%	2,935,318
350	36900	Distribution Services	5,491,164	(301,344)	5,189,820	369	51.402%	2,667,671
351	37000	Distribution Meters Electric	1,425,331	(306,111)	1,119,220	370	53.802%	602,166
352	37100	Distribution Cust Prem Install	90,038	31,085	121,123	371	74.487%	90,221

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Depreciation Expense - Schedule 5

TOTAL COMPANY - JURIS BASIS

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to Juris Basis CS-12	Depr. Expense per Juris Books CS-12 Wkpaper	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
353	37300	Distribution Street Light and Traffic Signal	1,841,209	(117,202)	1,724,007	373	33.296%	574,018
354		Distribution-Salvage and Removal: Retirements not classified				Dist Plt	54.903%	-
355		TOTAL DISTRIBUTION PLANT	43,134,848	5,850,362	48,985,210			26,581,058
356		GENERAL PLANT						
357	38900	Land and Land Rights - General Plant	-	-	-	PTD	55.117%	-
358	39000	Structures & Improvements - General Plant	1,956,129	(94,534)	1,861,595	PTD	55.117%	1,026,048
359	39003	Struct & Imprv - Leasehold (801 Char)	298,386	-	298,386	PTD	55.117%	164,460
360	39004	Struct & Imprv - Leasehold (Marshall)	-	-	-	PTD	55.117%	-
361	39005	Struct & Imprv - Leasehold (One KC Place)	1,253,980	-	1,253,980	PTD	55.117%	691,151
362	39100	Office Furniture & Equipment - Gen. Plt	437,262	(203,342)	233,920	PTD	55.117%	128,929
363	39101	Office Furniture & Equip - Wolf Creek	280,390	(130,391)	149,999	PTD	55.117%	82,674
364	39102	Office Furniture & Equip - Computer	1,768,810	(1,023,298)	745,512	PTD	55.117%	410,901
365	39110	Office Furniture & Equip - KS Only	185,612	(185,612)	-	PTD	55.117%	-
366	39111	Office Furniture & Equip - WC -KS Only	17,616	(17,616)	-	PTD	55.117%	-
367	39112	Office Furniture & Equip - Computer -KS Only	3,517	(3,517)	-	PTD	55.117%	-
368	39200	Transportation Equipment- Autos	121,406	(3,842)	117,564	PTD	55.117%	64,797
369	39201	Transportation Equipment- Light Trucks	906,177	(88,088)	818,089	PTD	55.117%	450,903
370	39202	Transportation Equipment - Heavy Trucks	2,775,159	(208,736)	2,566,423	PTD	55.117%	1,414,525
371	39203	Transportation Equipment - Tractors	40,249	(1,902)	38,347	PTD	55.117%	21,136
372	39204	Transportation Equipment - Trailers	63,055	6,084	69,139	PTD	55.117%	38,107
373	39300	Stores Equipment - General Plant	32,960	(15,344)	17,616	PTD	55.117%	9,709
374	39310	Stores Equipment - Gen -KS Only	(2,189)	2,189	-	PTD	55.117%	-
375	39400	Tools, Shop, & Garage Equipment-Gen. Plt	175,007	(91,302)	83,705	PTD	55.117%	46,135
376	39410	Tools, Shop, & Garage Equip-Gen -KS Only	1,307	(1,307)	-	PTD	55.117%	-
377	39500	Laboratory Equipment	211,839	(104,538)	107,301	PTD	55.117%	59,141
378	39510	Laboratory Equip -KS Only	44,664	(44,664)	-	PTD	55.117%	-
379	39600	Power Operated Equipment - Gen. Plt	1,862,653	(266,093)	1,596,560	PTD	55.117%	879,970
380	39700	Communication Equipment - Gen. Plt	3,743,102	(2,226,769)	1,516,333	PTD	55.117%	835,751
381	39701	Communications Equip - Wolf Creek	2,217	(27)	2,190	PTD	55.117%	1,207
382	39702	Communication Equip - WlfCrk Mo Grs Up	265	-	265	100% MO	100.000%	265
383	39710	Communications Equip - WC -KS Only	1,414,127	(1,414,127)	-	PTD	55.117%	-
384	39800	Miscellaneous Equipment - Gen. Plt	17,940	(9,359)	8,581	PTD	55.117%	4,730
385	39810	Miscellaneous Equip - Gen. Plt -KS Only	(2,729)	2,729	-	PTD	55.117%	-
386		General Plant-Salvage & Removal: Retirements not classified				PTD	55.117%	-
387		TOTAL GENERAL PLANT	17,608,911	(6,123,406)	11,485,505			6,330,539
388		TOTAL PLANT IN SERVICE	201,625,018	4,080,093	205,705,110			112,825,852
389		PLUS: BOOK PROV - ASSET RETIREMT COSTS						
390	Steam		615,825	(615,825)	-	D1	54.684%	\$ -
391	Wind		252,458	(252,458)	-	D1	54.684%	\$ -
392		TOTAL BOOK PROV-ASSET RETIRE COSTS	868,283	(868,283)	-			-
		LESS: Amort of Plt incl above shown separately on Sch 9						
393		Amortization of Limited Term Plant-Allocated	1,569,688	-	1,569,688	Var Alloc		865,084
394		Amortization of Other Plant	14,262,731	18,380	14,281,111	Weighted	54.439%	7,774,500
395		Amortization-Land Rights	157,944	140,394	298,338	D1	54.684%	163,144
396		Amortization-Land Rights- Distribution	210,683	149,302	359,985	360LR	58.331%	209,983
397		Amortiz of Unrecovered Reserve-KS	1,661,925	(1,661,925)	-	100% KS		-
		Total Amortization	17,862,972	(1,353,849)	16,509,122			9,012,710
398		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT						
399		Unit Trains (312) Charged to Inventory	631,316	12,543	643,859			352,088
400		Vehicles(392) Charged to Clearing	3,906,046	(296,484)	3,609,562			1,989,468
401		TOTAL CHARGED TO CLEARINGS	4,537,362	(283,941)	4,253,421			2,341,556
402		TOTAL DEPR EXPENSE NET OF CLEARING	180,092,967	4,849,600	184,942,567			101,471,586
403		Depreciation of Unit Trains and Vehicles						
404		Unit Trains	631,316	12,543	12,543	501		
405		Vehicles	3,906,046	(296,484)				
406		Percent cleared to O&M	54.16%	54.16%				
			2,115,413	(160,568)	(160,568)	933		
					(148,025)			

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	FIN Basis DR27R	Adjustments		MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Total Company Basis Depr. Reserve	RB-13 Adjustments	Total Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve				
A	B	C	D	G	H	I	J	K		
1	INTANGIBLE PLANT									
2	30100	Organization			\$ -	\$ -	PTD	55.117%	\$ -	
3	30200	Franchises and Consents			-	-	100% MO	100.000%	-	
4	30301	Miscellaneous Intangibles (Like 353)	437,687	(57,826)	(57,826)	379,861	D1	54.684%	207,724	
5		Misc Intang Plant-5-Year Software, excl Wlf Crk								
6	30302	Customer Related	32,128,810		-	32,128,810	C2	52.702%	16,932,493	
7	30302	Energy Related	8,678,005		-	8,678,005	E1	57.402%	4,981,366	
8	30302	Demand Related	20,006,161		-	20,006,161	D1	54.684%	10,940,189	
9	30302	Corporate Software	22,969,720		-	22,969,720	Sal&Wg	54.722%	12,569,467	
10	30302	Transmission Related	3,821,230		-	3,821,230	D1	54.684%	2,089,605	
11	30304	Misc Intang Plt - Communications Equip (Like 397)			-	-	PTD	55.117%	-	
12		Misc Intangible Plt - 10 yr Software								
13	30303	Customer Related	39,104,344		-	39,104,344	C2	52.702%	20,608,732	
14	30303	Energy Related	14,830,047		-	14,830,047	E1	57.402%	8,512,773	
15	30303	Corporate Software	1,130,056		-	1,130,056	Sal&Wg	54.722%	618,388	
16	30305	Misc Intang Plt - WC 5yr Software	13,847,614		-	13,847,614	D1	54.684%	7,572,443	
17	30307	Misc Intg Plt-Strct (Like 312)	7,643	369	369	8,012	D1	54.684%	4,381	
18	30308	Misc Intang Trans Line (Like 355)	415,307	45,927	45,927	461,234	D1	54.684%	252,222	
19	30309	Misc Intang Trans Ln MINT Line	2,543		-	2,543	D1	54.684%	1,391	
20	30310	Misc Intang-Iatan Hwy & Bridge	179,129	15,589	15,589	194,718	D1	54.684%	106,480	
21		TOTAL PLANT INTANGIBLE	\$ 157,558,296	\$ 4,059	\$ 4,059	\$ 157,562,355			\$ 85,397,654	
22	PRODUCTION PLANT									
23	STEAM PRODUCTION									
24	PRODUCTION-STM-HAWTHORN UNIT 5									
25	31000	Land & Land Rights			\$ -	\$ -	D1	54.684%	\$ -	
26	31100	Structures & Improvements	13,889,859	75,275	75,275	13,965,134	D1	54.684%	7,636,708	
27	31102	Structures - Hawthorn 5 Rebuild	8,208,021	97,781	97,781	8,305,802	D1	54.684%	4,541,953	
28	31200	Boiler Plant Equipment	(14,284,992)	26,442	26,442	(14,258,550)	D1	54.684%	(7,797,160)	
29	31201	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	2,895,214	(429,551)	(429,551)	2,465,663	D1	54.684%	1,348,326	
30	31202	Boiler AQC Equipment - Electric	-		-	-	D1	54.684%	-	
31	31203	Boiler Plant - Haw. 5 Rebuild	197,712,611	644,173	644,173	198,356,784	D1	54.684%	108,469,622	
32	31400	Turbogenerator Units	31,340,819	3,554,775	3,554,775	34,895,594	D1	54.684%	19,082,342	
33	31500	Accessory Electric Equipment	(934,662)	212,874	212,874	(721,788)	D1	54.684%	(394,703)	
34	31501	Accessory Equip - Hawthorn 5 Rebuild	34,773,783	237,982	237,982	35,011,765	D1	54.684%	19,145,869	
35	31600	Misc. Power Plant Equipment	5,304,492	(270,615)	(270,615)	5,033,877	D1	54.684%	2,752,730	
36	31601	Misc. Equip - Hawthorn 5 Rebuild	2,047,321	(6,378)	(6,378)	2,040,943	D1	54.684%	1,116,071	
37		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$ 280,952,466	\$ 4,142,758	\$ 4,142,758	\$ 285,095,224			\$ 155,901,757	
38	PRODUCTION-IATAN 1									
39	31000	Steam Production- Land- Electric			-	-	D1	54.684%	-	
40	31100	Steam Production-Structures-Electric	3,126,814	222,785	222,785	3,349,599	D1	54.684%	1,831,698	
41	31115	Regulatory Plan -KS Addl Amort	261,106	(261,106)	(261,106)	-	100% KS	0.000%	-	
42	31200	Steam Prod-Boiler Plant Equip-Electric	132,681,219	4,165,564	4,165,564	136,846,783	D1	54.684%	74,833,432	
43	31201	Steam Production- Unit Trains- Electric	-	-	-	-	D1	54.684%	-	
44	31205	Steam Prod-Boiler Plt Eq-Elec-Iat 1 MO Juris Disallow	(1,013)	(235)	(235)	(1,248)	100% MO	100.000%	(1,248)	
45	31213	Steam Prod-Boiler Plt Eq-Elec-Iat 1 KS Juris Disallow	(50,969)	50,969	50,969	-	100% KS	0.000%	-	
46	31215	Regulatory Plan -KS Addl Amort	10,350,719	(10,350,719)	(10,350,719)	-	100% KS	0.000%	-	
47	31400	Steam Prod- Turbogenerator-Electric	31,497,404	3,491,369	3,491,369	34,988,773	D1	54.684%	19,133,296	
48	31500	Steam Prod-Accessory Equipment-Elec	19,140,168	948,782	948,782	20,088,950	D1	54.684%	10,985,462	
49	31505	Steam Prod-Accessory Eq-EI-Iat 1 MO Juris Disallow	(60,389)	(3,860)	(3,860)	(64,249)	100% MO	100.000%	(64,249)	
50	31600	Steam Prod-Misc Pwr Plt Equip-Elec	2,078,190	(105,199)	(105,199)	1,972,991	D1	54.684%	1,078,912	
51	31605	Steam Prod-Misc Pwr Plt Eq-EI-Iat 1 MO Juris Disallow	(1)	-	-	(1)	100% MO	100.000%	(1)	
52		TOTAL PRODUCTION-IATAN 1	\$ 199,023,248	\$ (1,841,650)	\$ (1,841,650)	\$ 197,181,598			\$ 107,797,301	
53	PRODUCTION-IATAN COMMON									
54	31100	Steam Prod- Structures-Electric	19,267,217	2,779,994	2,779,994	22,047,211	D1	54.684%	12,056,319	
55	31115	Regulatory Plan -KS Addl Amort	3,044,660	(3,044,660)	(3,044,660)	-	100% KS	0.000%	-	
56	31200	Steam Prod- Boiler Plt	42,827,066	4,475,430	4,475,430	47,302,496	D1	54.684%	25,866,944	
57	31201	Steam Production- Unit Trains- Electric	451,119	(66,930)	(66,930)	384,189	D1	54.684%	210,090	
58	31213	Steam Prod- KS Juris Disallowance	(39,305)	39,305	39,305	-	100% KS	0.000%	-	
59	31215	Regulatory Plan -KS Addl Amort	6,850,160	(6,850,160)	(6,850,160)	-	100% KS	0.000%	-	
60	31400	Steam Prod- Tubogenerators- Elec	799,412	116,674	116,674	916,086	D1	54.684%	500,953	
61	31415	Regulatory Plan -KS Addl Amort	44,905	(44,905)	(44,905)	-	100% KS	0.000%	-	
62	31500	Steam Prod-Accessory Equip- Elec	3,505,197	197,925	197,925	3,703,122	D1	54.684%	2,025,019	
63	31515	Regulatory Plan -KS Addl Amort	88,058	(88,058)	(88,058)	-	100% KS	0.000%	-	
64	31600	Steam Prod-Misc Pwr Plt Equip- Elec	1,102,549	(63,278)	(63,278)	1,039,271	D1	54.684%	568,316	
65		TOTAL PRODUCTION-IATAN COMMON	\$ 77,941,038	\$ (2,548,663)	\$ (2,548,663)	\$ 75,392,375			\$ 41,227,642	
66	PRODUCTION- IATAN 2									
67	31000	Steam Prod- Land- Iatan 2			-	-	D1	54.684%	-	
68	31104	Steam Prod- Structures- Iatan 2	6,133,224	2,467	2,467	6,135,691	D1	54.684%	3,355,247	
69	31106	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	(31,492)	2,303	2,303	(29,189)	100% MO	100.000%	(29,189)	
70	31115	Regulatory Plan -KS Addl Amort	2,626,050	(2,626,050)	(2,626,050)	-	100% KS	0.000%	-	
71	31199	Regulatory Plan-EO-2005-0329-Cum Addl Amort	19,240,688		-	19,240,688	100% MO	100.000%	19,240,688	
72	31200	Steam Prod-Boiler Plant Equip-			-	-	D1	54.684%	-	
73	31201	Steam Prod-Unit Trains- Iatan 2			-	-	D1	54.684%	-	
74	31202	Steam Prod-AQC- Iatan 2			-	-	NA	0.000%	-	

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	FIN Basis DR27R	Adjustments	MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Total Company Basis	RB-13 Adjustments	Total Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve			
75	31204	Steam Prod-Boiler Plant Equip- Iatan 2	52,050,520	(2,387,408)	(2,387,408)	49,663,112	D1	54.684%	27,157,826
76	31206	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallo	(261,717)	29,846	29,846	(231,871)	100% MO	100.000%	(231,871)
77	31214	Steam Prod-Boiler Plant Equip- Iatan 2 -KS Juris Disallo	(281,252)	281,252	281,252	-	100% KS	0.000%	-
78	31215	Regulatory Plan -KS Addl Amort	28,448,875	(28,448,875)	(28,448,875)	-	100% KS	0.000%	-
79	31299	Regulatory Plan-EO-2005-0329-Cum Addl Amort	137,897,545	-	-	137,897,545	100% MO	100.000%	137,897,545
80	31404	Steam Prod- Turbogenerator- Iatan 2	9,290,049	(286,011)	(286,011)	9,004,038	D1	54.684%	4,923,777
81	31406	Steam Prod-Turbogenerator- Iat 2-MO Juris Disallow	(33,341)	3,005	3,005	(30,336)	100% MO	100.000%	(30,336)
82	31415	Regulatory Plan -KS Addl Amort	8,753,500	(8,753,500)	(8,753,500)	-	100% KS	0.000%	-
83	31499	Regulatory Plan-EO-2005-0329-Cum Addl Amort	19,135,918	-	-	19,135,918	100% MO	100.000%	19,135,918
84	31504	Steam Prod- Accessory Equip- Iatan 2	2,909,906	(128,160)	(128,160)	2,781,746	D1	54.684%	1,521,173
85	31506	Steam Prod-Accessory Equip- Iat 2-MO Juris Disallow	(12,154)	1,251	1,251	(10,903)	100% MO	100.000%	(10,903)
86	31515	Regulatory Plan -KS Addl Amort	3,063,725	(3,063,725)	(3,063,725)	-	100% KS	0.000%	-
87	31599	Regulatory Plan-EO-2005-0329-Cum Addl Amort	6,399,672	-	-	6,399,672	100% MO	100.000%	6,399,672
88	31604	Steam Prod- Misc Power Plant Equip- Iatan 2	249,302	(7,864)	(7,864)	241,438	D1	54.684%	132,028
89	31606	Steam Prod- Misc Pwr Plt Eq-Iat 2-MO Juris Disallow	(1,102)	104	104	(998)	100% MO	100.000%	(998)
90	31615	Regulatory Plan -KS Addl Amort	875,350	(875,350)	(875,350)	-	100% KS	0.000%	-
91	31699	Regulatory Plan-EO-2005-0329-Cum Addl Amort	704,779	-	-	704,779	100% MO	100.000%	704,779
92		TOTAL PRODUCTION- IATAN 2	\$ 297,158,045	\$ (46,256,715)	\$ (46,256,715)	\$ 250,901,330			\$ 220,165,356
93		LACYGNE COMMON PLANT							
94	31000	Stm Pr-Land-LaCygne-Common	-	-	-	-	D1	54.684%	-
95	31100	Stm Pr-Structures-LaCygne-Common	2,886,762	(65,191)	(65,191)	2,821,571	D1	54.684%	1,542,951
96	31200	Stm Pr-Boiler Plt-LaCygne-Common	4,236,079	(300,242)	(300,242)	3,935,837	D1	54.684%	2,152,277
97	31201	Stm Pr-Boiler-Unit Train-LaCygne-Common	132,550	(19,666)	(19,666)	112,884	D1	54.684%	61,730
98	31202	Stm Pr-Boiler-AQC Equip-La Cygne-Common	-	-	-	-	D1	54.684%	-
99	31400	Stm Pr-Turbogenerator-LaCygne-Common	33,565	5,539	5,539	39,104	D1	54.684%	21,384
100	31500	Stm Pr-Acc. Equip-LaCygne-Common	714,425	41,677	41,677	756,102	D1	54.684%	413,468
101	31502	Stm Pr-Acc. Equip.-Comp.	5,123	1,208	1,208	6,331	D1	54.684%	3,462
102	31600	Stm Pr-Misc. Pwr Plt	1,396,041	(88,018)	(88,018)	1,308,023	D1	54.684%	715,281
103		TOTAL LACYGNE COMMON PLANT	\$ 9,404,545	\$ (424,693)	\$ (424,693)	\$ 8,979,852			\$ 4,910,551
104		PRODUCTION-STM-LACYGNE 1							
105	31000	Land-LaCygne 1	-	-	-	-	D1	54.684%	-
106	31100	Structures-LaCygne 1	13,643,059	(139,285)	(139,285)	13,503,774	D1	54.684%	7,384,417
107	31200	Boiler Plt Equip-LaCygne 1	75,014,878	(2,541,652)	(2,541,652)	72,473,226	D1	54.684%	39,631,331
108	31202	Boiler AQC Equip.-LaCygne 1	62,819,135	(18,074,291)	(18,074,291)	44,744,844	D1	54.684%	24,468,315
109	31215	Regulatory Plan -KS Addl Amort	1,435,000	(1,435,000)	(1,435,000)	-	100% KS	0.000%	-
110	31400	Turbogenerator-LaCygne 1	18,228,827	1,894,883	1,894,883	20,123,710	D1	54.684%	11,004,470
111	31500	Acc. Equip-LaCygne 1	9,379,998	443,695	443,695	9,823,693	D1	54.684%	5,371,998
112	31600	Misc. Pwr Plt Equip.-LaCygne 1	1,227,849	(60,616)	(60,616)	1,167,233	D1	54.684%	638,291
113		TOTAL PRODUCTION-STM-LACYGNE 1	\$ 181,748,746	\$ (19,912,266)	\$ (19,912,266)	\$ 161,836,480			\$ 88,498,823
114		PRODUCTION-STM-LACYGNE 2							
115	31100	Structures- LaCygne 2	2,290,848	(24,753)	(24,753)	2,266,095	D1	54.684%	1,239,194
116	31200	Boiler Plt Equip.-LaCygne 2	86,099,389	(3,106,745)	(3,106,745)	82,992,644	D1	54.684%	45,383,780
117	31201	Boiler-Unit Train-LaCygne 2	-	-	-	-	D1	54.684%	-
118	31202	Boiler AQC Equip-LaCygne 2	-	-	-	-	D1	54.684%	-
119	31400	Turbogenerator- LaCygne 2	15,542,664	1,723,355	1,723,355	17,266,019	D1	54.684%	9,441,767
120	31500	Accessory Equip.-LaCygne 2	9,351,360	459,296	459,296	9,810,656	D1	54.684%	5,364,869
121	31600	Misc. Pwr Plt Equip.-LaCygne 2	1,109,183	(62,182)	(62,182)	1,047,001	D1	54.684%	572,543
122		TOTAL PRODUCTION-STM-LACYGNE 2	\$ 114,393,444	\$ (1,011,029)	\$ (1,011,029)	\$ 113,382,415			\$ 62,002,153
123		PRODUCTION STM-MONTROSE 1, 2 & 3							
124	31000	Land- Montrose	-	-	-	-	D1	54.684%	-
125	31100	Structures - Electric - Montrose	10,733,916	(176,883)	(176,883)	10,557,033	D1	54.684%	5,773,018
126	31200	Boiler Plant Equipment - Equipment- Montrose	86,746,940	(4,112,273)	(4,112,273)	82,634,667	D1	54.684%	45,188,024
127	31201	Stm Pr-Boiler-Unit Train- Elect- Montrose	2,589,257	(384,157)	(384,157)	2,205,100	D1	54.684%	1,205,839
128	31400	Turbogenerators- Electric- Montrose	23,427,211	1,568,070	1,568,070	24,995,281	D1	54.684%	13,668,444
129	31500	Accessory Equipment- Electric - Montrose	10,861,930	508,063	508,063	11,369,993	D1	54.684%	6,217,578
130	31600	Misc. Plant Equipment- Electric- Montrose	2,513,130	(153,476)	(153,476)	2,359,654	D1	54.684%	1,290,356
131		TOTAL PRODUCTION-STM-MONTROSE 1, 2 & 3	\$ 136,872,384	\$ (2,750,656)	\$ (2,750,656)	\$ 134,121,728			\$ 73,343,260
132		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
133	31100	Structures - Hawthorn 6	-	-	-	-	D1	54.684%	-
134	31500	Accessory Equip- Hawthorn 6	-	-	-	-	D1	54.684%	-
135	34100	Other Prod - Structures Hawthorn 6	49,506	2,804	2,804	52,310	D1	54.684%	28,605
136	34200	Other Production- Fuel Holders	448,665	19,279	19,279	467,944	D1	54.684%	255,891
137	34400	Other Prod - Generators Hawthorn 6	16,829,784	(679,657)	(679,657)	16,150,127	D1	54.684%	8,831,552
138	34500	Other Prod - Accessory Equip - Haw. 6	1,140,460	(2,614)	(2,614)	1,137,846	D1	54.684%	622,221
139		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CY	\$ 18,468,415	\$ (660,188)	\$ (660,188)	\$ 17,808,227			\$ 9,738,269
140		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
141	31100	Structures and Improvements - Haw. 9	995,561	(26,239)	(26,239)	969,322	D1	54.684%	530,065
142	31200	Boiler Plant Equip - Hawthorn 9	24,216,090	(2,055,374)	(2,055,374)	22,160,716	D1	54.684%	12,118,388
143	31400	Turbogenerators - Hawthorn 9	6,622,854	1,092,622	1,092,622	7,715,476	D1	54.684%	4,219,139
144	31500	Accessory Equipment - Hawthorn 9	5,465,806	287,754	287,754	5,753,560	D1	54.684%	3,146,283
145	31600	Misc. Pwr Plt Equip - Hawthorn 9	75,206	(5,369)	(5,369)	69,837	D1	54.684%	38,190
146		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CY	\$ 37,375,517	\$ (706,606)	\$ (706,606)	\$ 36,668,911			\$ 20,052,064

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	FIN Basis DR27R	Adjustments	MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Total Company Basis Depr. Reserve	RB-13 Adjustments	Total Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve			
147		PRODUCTION - NORTHEAST STATION							
148	31100	Steam Prod - Structures - Elect - NE	-	-	-	-	D1	54.684%	-
149	31200	Stm Pr-Boiler Plt Equip-NE	-	-	-	-	D1	54.684%	-
150	31500	Accessory Equipment - NE	-	-	-	-	D1	54.684%	-
151	31600	Miscl. Plant Equipment - NE	-	-	-	-	D1	54.684%	-
152	34000	Other Production - Land NE	-	-	-	-	D1	54.684%	-
153	34100	Other Production - Structures NE	15,842	280	280	16,122	D1	54.684%	8,816
154	34200	Other Production - Fuel Holders NE	1,013,794	29,895	29,895	1,043,689	D1	54.684%	570,732
155	34400	Other Production - Generators NE	34,327,499	(389,369)	(389,369)	33,938,130	D1	54.684%	18,558,761
156	34500	Other Production - Accessory Equip - NE	6,222,699	(3,473)	(3,473)	6,219,226	D1	54.684%	3,400,928
157	34600	Other Prod -Misc Pwr Plat Equip -Elec	2,807	(290)	(290)	2,517	D1	54.684%	1,376
158		TOTAL PRODUCTION - NORTHEAST STATION	\$ 41,582,641	\$ (362,957)	\$ (362,957)	\$ 41,219,684			\$ 22,540,613
159		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
160	34100	Other Prod- Structures- Electric	237,525	13,779	13,779	251,304	D1	54.684%	137,423
161	34200	Other Prod- Fuel Holders- Electric	1,280,197	56,113	56,113	1,336,310	D1	54.684%	730,749
162	34400	Other Prod- Generators- Electric	11,597,705	(506,765)	(506,765)	11,090,940	D1	54.684%	6,064,981
163	34500	Other Prod- Accessory Equip- Electric	992,736	(2,260)	(2,260)	990,476	D1	54.684%	541,633
164		TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINE	\$ 14,108,163	\$ (439,133)	\$ (439,133)	\$ 13,669,030			\$ 7,474,786
165		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
166	34100	Other Prod- Structures-Electric	28,850	1,680	1,680	30,530	D1	54.684%	16,695
167	34200	Other Prod- Fuel Holders-Electric	254,513	11,169	11,169	265,682	D1	54.684%	145,286
168	34400	Other Production-Generators-Electric	12,318,636	(538,557)	(538,557)	11,780,079	D1	54.684%	6,441,830
169	34500	Other Prod-Accessory Equip-Electric	614,916	(1,390)	(1,390)	613,526	D1	54.684%	335,501
170		TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINE	\$ 13,216,915	\$ (527,098)	\$ (527,098)	\$ 12,689,817			\$ 6,939,312
171		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
172	31100	Steam Production - Structures	-	-	-	-	D1	54.684%	-
173	31600	Miscl Plant Equip - Electric W. Gardner	-	-	-	-	D1	54.684%	-
174	34000	Other Prod - Land - W. Gardner	-	-	-	-	D1	54.684%	-
175	34001	Other Prod- Landrights & Easements	6,703	5,067	5,067	11,770	D1	54.684%	6,436
176	34100	Other Prod - Structures- W. Gardner	770,195	35,622	35,622	805,817	D1	54.684%	440,654
177	34200	Other Prod- Fuel Holders- W. Gardner	1,134,432	45,447	45,447	1,179,879	D1	54.684%	645,206
178	34400	Other Prod - Generators- W. Gardner	45,480,344	(1,893,402)	(1,893,402)	43,586,942	D1	54.684%	23,835,127
179	34500	Other Prod- Access Equip - W. Gardner	2,604,575	(5,691)	(5,691)	2,598,884	D1	54.684%	1,421,176
180	34600	Other Prod -Misc Pwr Plat Equip -Elec	496	(43)	(43)	453	D1	54.684%	248
181		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$ 49,996,745	\$ (1,813,000)	\$ (1,813,000)	\$ 48,183,745			\$ 26,348,847
182		PROD OTHER - MIAMI/OSAWATOMIE 1							
183	31100	Steam Production - Structures	-	-	-	-	D1	54.684%	-
184	34000	Other Production - Land- Osawatomie	-	-	-	-	D1	54.684%	-
185	34100	Other Prod - Structures- Osawatomie	435,859	22,609	22,609	458,468	D1	54.684%	250,709
186	34200	Other Prod - Fuel Holders- Osawatomie	723,244	29,259	29,259	752,503	D1	54.684%	411,499
187	34400	Other Prod - Generators- Osawatomie	10,908,561	(454,356)	(454,356)	10,454,205	D1	54.684%	5,716,788
188	34500	Other Prod - Accessory Equip - Osawatomie	683,705	(1,496)	(1,496)	682,209	D1	54.684%	373,060
189		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$ 12,751,369	\$ (403,984)	\$ (403,984)	\$ 12,347,385			\$ 6,752,056
190		TOTAL STEAM & CT's - PRODUCTION	\$ 1,484,993,681	\$ (75,515,880)	\$ (75,515,880)	\$ 1,409,477,801			\$ 853,692,791
191		NUCLEAR PRODUCTION							
192	32000	Land & Land Rights - Wolf Creek	-	-	-	-	D1	54.684%	-
193	32100	Structures & Improvements-Wolf Creek	254,632,566	11,136	11,136	254,643,702	D1	54.684%	139,249,617
194	32101	Structures MO Gr Up AFC Ele	12,299,436	(415,484)	(415,484)	11,883,952	100% MO	100.000%	11,883,952
195	32200	Reactor Plant Equipment	390,527,154	(2,823,474)	(2,823,474)	387,703,680	D1	54.684%	212,012,268
196	32201	Reactor - MO Gr Up AFDC	31,677,184	(950,240)	(950,240)	30,726,944	100% MO	100.000%	30,726,944
197	32202	MO Juris deprec 40 to 60 yr EO-05-0359	-	14,591,667	14,591,667	14,591,667	100% MO	100.000%	14,591,667
198	32300	Turbogenerator Units - Wolf Creek	85,080,661	(1,238,514)	(1,238,514)	83,842,147	D1	54.684%	45,848,324
199	32301	Turbogenerator MO GR Up AFDC	4,108,871	(95,331)	(95,331)	4,013,540	100% MO	100.000%	4,013,540
200	32400	Accessory Electric Equipment - WC	66,885,269	(446,862)	(446,862)	66,438,407	D1	54.684%	36,331,245
201	32401	Accessory Equip - MO Gr Up AFDC	3,383,918	(120,580)	(120,580)	3,263,338	100% MO	100.000%	3,263,338
202	32500	Miscellaneous Power Plant Equipment	26,269,386	57,950	57,950	26,327,336	D1	54.684%	14,396,867
203	32501	Miscl. Plt Equip - MO Gr Up AFDC	590,949	(11,877)	(11,877)	579,072	100% MO	100.000%	579,072
204	32800	Disallow - MO Gr Up AFDC 100% MO	(5,210,725)	156,143	156,143	(5,054,582)	100% MO	100.000%	(5,054,582)
205	32801	MPSC Disallow - Mo Basis	(73,987,128)	2,507,962	2,507,962	(71,479,166)	D1	54.684%	(39,087,739)
206	32802	Wolf Creek Disallowance -MPSC -Not MO Juris	25,320,411	(25,320,411)	(25,320,411)	-	D1	54.684%	-
207	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis	(65,438,781)	65,438,781	65,438,781	-	D1	54.684%	-
208	32804	Wolf Creek -KCC Disallowance - Not KS Juris	46,304,223	(46,304,223)	(46,304,223)	-	D1	54.684%	-
209	32805	Nucl PR-Dosa;-Pre 1988 res	(10,471,390)	385,384	385,384	(10,086,006)	D1	54.684%	(5,515,442)
210		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$ 791,972,004	\$ 5,422,027	\$ 5,422,027	\$ 797,394,031			\$ 463,239,071
211		OTHER PRODUCTION							
212		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1							
213	31600	St Pr-Misc Pwr Plt Equip- Elec	-	-	-	-	D1	54.684%	-
214	34102	Other Prod - Structures - Elect Wind	1,221,466	(6,517)	(6,517)	1,214,949	D1	54.684%	664,384
215	34402	Other Prod - Generators - Elect Wind	54,634,249	701,743	701,743	55,335,992	D1	54.684%	30,259,989
216	34415	Regulatory Plan -KS Addl Amort	5,740,000	(5,740,000)	(5,740,000)	-	100% KS	0.000%	-
217	34502	Other Prod-Accessory Equip-Wind	47,441	(1,305)	(1,305)	46,136	D1	54.684%	25,229

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	FIN Basis DR27R	Adjustments	Total	MO Basis	Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Total Company Basis Depr. Reserve	RB-13 Adjustments	Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve			
218	34602	Other Prod-Misc Pwr Plat Eq-Wind							
219		TOTAL PRODUCTION PLANT - WIND GENERATION	<u>\$ 61,643,156</u>	<u>\$ (5,046,079)</u>	<u>\$ (5,046,079)</u>	<u>\$ 56,597,077</u>			<u>\$ 30,949,602</u>
220		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2							
221	34102	Other Prod-Structures-Elect Wind	170,657	(2,267)	(2,267)	168,390	D1	54.684%	92,083
222	34402	Other Prod-Generators-Elect Wind	14,864,453	480,416	480,416	15,344,869	D1	54.684%	8,391,204
223	34502	Other Prod-Accessory Equip-Elect Wind					D1	54.684%	
224		TOTAL PROD PLANT-WIND GENERATN-SPEARVILLE	<u>\$ 15,035,110</u>	<u>\$ 478,149</u>	<u>\$ 478,149</u>	<u>\$ 15,513,259</u>			<u>\$ 8,483,286</u>
225		PRODUCTION PLANT - SOLAR							
226	34400	Other Prod-Accessory Equip - Solar -Elect	46,828	(465)	(465)	46,363	D1	54.684%	25,353
227		TOTAL PROD PLANT - SOLAR	<u>\$ 46,828</u>	<u>\$ (465)</u>	<u>\$ (465)</u>	<u>\$ 46,363</u>			<u>\$ 25,353</u>
228		GENERAL PLANT- BUILDINGS							
229	31000	Steam Prod-Structures-Elec		-	-	-	D1	54.684%	-
230		Steam Prod-Structures-Elec	433	(2)	(2)	431	D1	54.684%	236
231	31101	Steam Prod-Structures-Lshd Impr- P&M	301,931			301,931	D1	54.684%	165,108
232	31500	Steam Prod- Accessory Equip-Elec	6,290	328	328	6,618	D1	54.684%	3,619
233	31600	Steam Prod-Misc Power Plt Equip-Elec	8,903	(637)	(637)	8,266	D1	54.684%	4,520
234		TOTAL GENERAL PLANT- BUILDINGS	<u>\$ 317,557</u>	<u>\$ (311)</u>	<u>\$ (311)</u>	<u>\$ 317,246</u>			<u>\$ 173,483</u>
235		GENERAL PLANT- GENERAL EQUIP/TOOLS							
236	31100	Steam Prod- Structures-Elec	-		-	-	D1	54.684%	-
237	31200	Steam Prod- Boiler Plant Equip-Elec	-		-	-	D1	54.684%	-
238	31400	Steam Prod- Turbogenerator-Elec	-		-	-	D1	54.684%	-
239	31500	Steam Prod- Accessory Equip- Elec	3,813	116	116	3,929	D1	54.684%	2,149
240	31600	Steam Prod-Misc Power Plt Equip- Elec	1,819,099	(117,607)	(117,607)	1,701,492	D1	54.684%	930,446
241		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	<u>\$ 1,822,912</u>	<u>\$ (117,491)</u>	<u>\$ (117,491)</u>	<u>\$ 1,705,421</u>			<u>\$ 932,594</u>
242		BULK OIL FACILITY NE							
243	31000	Steam Prod- Land- Electric	-	-	-	-	D1	54.684%	-
244	31100	Steam Prod-Structures-Electric	706,231	(15,135)	(15,135)	691,096	D1	54.684%	377,920
245	31200	Steam Prod- Boiler Plt Equip- Electric	529,250	(25,867)	(25,867)	503,383	D1	54.684%	275,270
246	31500	Steam Prod- Accessory Equip- Electric	16,114	940	940	17,054	D1	54.684%	9,326
247	31600	Steam Prod-Misc Pwr Plt Equip-Electric	86,121	(6,066)	(6,066)	80,055	D1	54.684%	43,777
248	34400	Other Prod-Generators-Electric	-		-	-	D1	54.684%	-
249		TOTAL BULK OIL FACILITY NE	<u>\$ 1,337,716</u>	<u>\$ (46,128)</u>	<u>\$ (46,128)</u>	<u>\$ 1,291,588</u>			<u>\$ 706,293</u>
250		TOTAL OTHER PRODUCTION	<u>\$ 80,203,279</u>	<u>\$ (4,732,325)</u>	<u>\$ (4,732,325)</u>	<u>\$ 75,470,954</u>			<u>\$ 41,270,612</u>
251		RETIREMENTS WORK IN PROGRESS-PROD							
252		Production-Salvage & Removal: Retirements not classified	(22,988,126)		-	(22,988,126)	D1	54.684%	(12,570,850)
253		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	<u>\$ (22,988,126)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,988,126)</u>			<u>\$ (12,570,850)</u>
254		TOTAL PRODUCTION PLANT	<u>\$ 2,334,180,838</u>	<u>\$ (74,826,178)</u>	<u>\$ (74,826,178)</u>	<u>\$ 2,259,354,660</u>			<u>\$ 1,345,631,624</u>
255		PRODUCTION PLANT SUMMARY							
256		TOTAL STEAM PRODUCTION PLANT	1,338,347,618	(71,473,450)	(71,473,450)	1,266,874,168			775,711,278
257		TOTAL NUCLEAR PRODUCTION PLANT	791,972,004	5,422,027	5,422,027	797,394,031			463,239,071
258		TOTAL OTHER PRODUCTION PLANT	226,849,342	(8,774,755)	(8,774,755)	218,074,587			119,252,125
259		RETIREMENTS WORK IN PROGRESS-PROD	(22,988,126)	-	-	(22,988,126)			(12,570,850)
260		TOTAL PRODUCTION PLANT	<u>\$ 2,334,180,838</u>	<u>\$ (74,826,178)</u>	<u>\$ (74,826,178)</u>	<u>\$ 2,259,354,660</u>			<u>\$ 1,345,631,624</u>
261		TRANSMISSION PLANT							
262	35000	Land - Transmission Plant			\$ -	\$ -	D1	54.684%	\$ -
263	35001	Land Rights - Transmission Plant	5,417,561	2,566,852	2,566,852	7,984,413	D1	54.684%	4,366,204
264	35002	Land Rights- TP- Wolf Creek	69	43	43	112	D1	54.684%	61
265	35200	Structures & Improvements - TP	1,937,080	(268,579)	(268,579)	1,668,501	D1	54.684%	912,405
266	35201	Structures & Improvements - TP - Wolf Creek	102,618	(22,141)	(22,141)	80,477	D1	54.684%	44,008
267	35202	Structures & Improvements-WlfCrk-Mo Gr Up	4,904		-	4,904	100% MO	100.000%	4,904
268	35300	Station Equipment - Transmission Plant	44,400,353	(5,851,986)	(5,851,986)	38,548,367	D1	54.684%	21,079,828
269	35301	Station Equipment - Wolf Creek -TP	5,591,527	(736,425)	(736,425)	4,855,102	D1	54.684%	2,654,969
270	35302	Station Equipment- WlfCrk Mo Gr Up	335,540		-	335,540	100% MO	100.000%	335,540
271	35303	Station Equipment - Communications	5,540,024	(2,255,012)	(2,255,012)	3,285,012	D1	54.684%	1,796,379
272	35315	Station Equip. - Trans. Plt - KS Addl Amort	167,891	(167,891)	(167,891)	-	100% KS	0.000%	-
273	35400	Towers and Fixtures - Transmission Plant	3,955,386	(251,464)	(251,464)	3,703,922	D1	54.684%	2,025,456
274	35500	Poles and Fixtures - Transmission Plant	62,429,564	(3,882,572)	(3,882,572)	58,546,992	D1	54.684%	32,015,896
275	35501	Poles & Fixtures - Wolf Creek	55,407	(5,213)	(5,213)	50,194	D1	54.684%	27,448
276	35502	Poles & Fixtures - WlfCrk Mo Gr Up	3,361		-	3,361	100% MO	100.000%	3,361
277	35600	Overhead Conductors & Devices - TP	52,893,369	(833,050)	(833,050)	52,060,319	D1	54.684%	28,468,717
278	35601	Overhead Conductors & Devices- Wlf Crk	26,023	(1,598)	(1,598)	24,425	D1	54.684%	13,357
279	35602	Overhd Cond-Dev-Wlf Crk- Mo Gr Up	1,474		-	1,474	100% MO	100.000%	1,474
280	35700	Underground Conduit	2,176,488	(177,068)	(177,068)	1,999,420	D1	54.684%	1,093,365
281	35800	Underground Conductors & Devices	2,351,918	154,728	154,728	2,506,646	D1	54.684%	1,370,737
282		Transmission-Salvage & Removal : Retirements not classified	(876,122)		-	(876,122)	D1	54.684%	(479,099)

Kansas City Power & Light Company
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Depreciation Reserve - Schedule 6			FIN Basis DR27R	Adjustments	MO Basis		Electric	
			Total Company	RB-13	Per Period DR 27	Juris	Juris	Juris
Line	Account	Depreciation Reserve Description	Basis	Adjustments	For Juris Books	Factor #	Allocation	Adjusted
No.	Number		Depr. Reserve	Adjustments	Tot Co Reserve			Plant
283		TOTAL TRANSMISSION PLANT	\$ 186,514,435	\$ (11,731,376)	\$ (11,731,376)	\$ 174,783,059		\$ 95,735,009
284		DISTRIBUTION PLANT						
285	36000	Distribution Land Electric			\$ -	360L	43.710%	\$ -
286	36001	Distribution Depreciable Land Rights	4,689,951	2,816,902	7,506,853	360LR	58.331%	4,378,830
287	36100	Distribution Structures & Improvements	5,913,660	426,435	6,340,095	361	49.497%	3,138,144
288	36200	Distribution Station Equipment	68,785,137	(3,493,617)	(3,493,617)	362	59.495%	38,845,451
289	36203	Distribution Station Equipment-Communicatons	3,379,750	(1,018,873)	(1,018,873)	362Com	54.921%	1,296,608
290	36400	Distribution Poles, Tower, & Fixtures	157,156,745	7,551,465	164,708,210	364	54.620%	89,962,801
291	36500	Distribution Overhead Conductor	73,018,594	(9,494,799)	(9,494,799)	365	54.781%	34,798,716
292	36600	Distribution Underground Circuit	50,343,862	(1,888,846)	(1,888,846)	366	58.136%	28,169,663
293	36700	Distribution Underground Conductors	112,001,639	(33,601,280)	(33,601,280)	367	52.326%	41,023,537
294	36800	Distribution Line Transformers	129,046,381	(6,689,840)	(6,689,840)	368	57.680%	70,574,763
295	36900	Distribution Services	56,403,665	696,097	696,097	369	51.402%	29,350,420
296	37000	Distribution Meters Electric	60,192,007	5,344,080	5,344,080	370	53.802%	35,259,922
297	37100	Distribution Cust Prem Install	13,028,268	(614,164)	(614,164)	371	74.487%	9,246,869
298	37300	Distribution Street Light and Traffic Signal	11,920,448	1,054,179	1,054,179	373	33.296%	4,319,980
299		Distribution-Salvage & Removal: Retirements not classified	(2,089,901)	-	(2,089,901)	Dist Plt	54.903%	(1,147,412)
300		TOTAL DISTRIBUTION PLANT	\$ 743,790,206	\$ (38,912,261)	\$ (38,912,261)	\$ 704,877,945		\$ 389,218,291
301		GENERAL PLANT						
302	38900	Land and Land Rights - General Plant			\$ -	PTD	55.117%	\$ -
303	39000	Structures & Improvements - General Plant	19,429,884	2,263,975	2,263,975	PTD	55.117%	11,956,917
304	39003	Struct & Imprv - Leasehold (801 Char)	1,602,740	-	-	PTD	55.117%	883,376
305	39004	Struct & Imprv - Leasehold (Marshall)	-	-	-	PTD	55.117%	-
306	39005	Struct & Imprv - Leasehold (One KC Place)	5,003,036	-	-	PTD	55.117%	2,757,503
307	39100	Office Furniture & Equipment - Gen. Plt	3,344,697	(708,800)	(708,800)	PTD	55.117%	1,452,817
308	39101	Office Furniture & Equip - Wolf Creek	1,997,998	(23,577)	(23,577)	PTD	55.117%	1,088,234
309	39102	Office Furniture & Equip - Computer	2,919,311	(1,169,946)	(1,169,946)	PTD	55.117%	964,191
310	39110	Office Furniture & Equip - Gen -Unrecov. Res 100% KS	(1,291,552)	1,291,552	1,291,552	100% KS	0.000%	-
311	39111	Office Furniture & Equip - WC -Unrecov. Res 100% KS	(122,582)	122,582	122,582	100% KS	0.000%	-
312	39112	Office Furniture & Equip - Compt. -Unrecov. Res 100% I	(24,475)	24,475	24,475	100% KS	0.000%	-
313	39200	Transportation Equipment- Autos	584,586	19,728	19,728	PTD	55.117%	333,077
314	39201	Transportation Equipment- Light Trucks	2,229,387	(808,878)	(808,878)	PTD	55.117%	782,936
315	39202	Transportation Equipment - Heavy Trucks	6,792,978	(1,560,653)	(1,560,653)	PTD	55.117%	2,883,880
316	39203	Transportation Equipment - Tractors	329,698	(53,829)	(53,829)	PTD	55.117%	152,050
317	39204	Transportatob Equipment - Trailers	943,647	(75,534)	(75,534)	PTD	55.117%	478,474
318	39300	Stores Equipment - General Plant	381,201	33,750	33,750	PTD	55.117%	228,707
319	39310	Stores Equipment - Gen -Unrecov. Res. 100% KS	15,234	(15,234)	(15,234)	100% KS	0.000%	-
320	39400	Tools, Shop, & Garage Equipment-Gen. Plt	1,993,808	(345,370)	(345,370)	PTD	55.117%	908,563
321	39410	Tools, Shop, & Garage Equip - Gen -Unrecov. Res 100%	(9,093)	9,093	9,093	100% KS	0.000%	-
322	39500	Laboratory Equipment	3,274,191	(426,436)	(426,436)	PTD	55.117%	1,569,586
323	39510	Laboratory Equip. -Gen -Unrecov. Res. 100% KS	(310,789)	310,789	310,789	100% KS	0.000%	-
324	39600	Power Operated Equipment - Gen. Plt	6,475,171	(369,331)	(369,331)	PTD	55.117%	3,365,331
325	39700	Communication Equipment - Gen. Plt	48,023,399	(23,433,621)	(23,433,621)	PTD	55.117%	13,553,050
326	39701	Communications Equip - Wolf Creek	99,625	(16,309)	(16,309)	PTD	55.117%	45,921
327	39702	Communication Equip - WlfCrk MO Gross Up	3,317	-	-	100% MO	100.000%	3,317
328	39710	Communication Equip. -Gen -Unrecov. Res. 100%KS	(9,839,965)	9,839,965	9,839,965	100% KS	0.000%	-
329	39800	Miscellaneous Equipment - Gen. Plt	176,029	(55,221)	(55,221)	PTD	55.117%	66,585
330	39810	Miscellaneous Equip. - Gen. Plt -Unrecov Res -100%KS	18,991	(18,991)	(18,991)	100% KS	0.000%	-
331		General Plant-Salvage & Removal: Retirements not classified	(220,450)	-	(220,450)	PTD	55.117%	(121,505)
332		TOTAL GENERAL PLANT	\$ 93,820,022	\$ (15,165,821)	\$ (15,165,821)	\$ 78,654,201		\$ 43,353,010
333		TOTAL DEPRECIATION RESERVE	\$ 3,515,863,797	\$ (140,631,577)	\$ (140,631,577)	\$ 3,375,232,220		\$ 1,959,335,589

Kansas City Power & Light Company
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Cash Working Capital - Schedule 8

Line No.	Account Description	W/P Ref	Jurisdictional Adjusted Test Year Expenses	Revenue Lag	Expense Lead	Net (Lead)/Lag (C) - (D)	Factor (Col E/366)	CWC Req (B) X (F)
	A		B	C	D	E	F	G
1	Operations & Maintenance Expense							
2	Gross Payroll excl Wolf Creek Prod & Accrued Vac	Footnote (a)	60,651,910	27.38	13.85	13.53	0.0370	2,242,132
3	Accrued Vacation	Footnote (a)	6,843,119	27.38	344.83	(317.45)	(0.8673)	(5,935,378)
4	Wolf Creek Operations & Fuel, incl Payroll	Sch 9, Nucl Pwr Gen	65,958,469	27.38	25.85	1.53	0.0042	275,728
5	Purchased Coal & Freight	Sch 9, see A/C 501	184,091,718	27.38	20.88	6.50	0.0178	3,269,388
6	Purchased Gas	Sch 9, see A/C 501/547	6,054,968	27.38	28.62	(1.24)	(0.0034)	(20,514)
7	Purchased Oil, excl Wolf Creek	Sch 9, see A/C 501/547	5,527,663	27.38	8.50	18.88	0.0516	285,143
8	Purchased Power	Sch 9, AC 555	35,725,260	27.38	30.72	(3.34)	(0.0091)	(326,017)
9	Injuries & Damages	Sch 9, A/C 925	3,948,007	27.38	149.56	(122.18)	(0.3338)	(1,317,944)
10	Pension Expense	Sch 9, see A/C 926	25,584,377	27.38	51.74	(24.36)	(0.0666)	(1,702,829)
11	OPEBs	Sch 9, see A/C 926	4,289,742	27.38	178.44	(151.06)	(0.4127)	(1,770,515)
12	Cash Vouchers	calculation	140,284,272	27.38	30.00	(2.62)	(0.0072)	(1,004,221)
13	Total Operation & Maintenance Expense	Sch 9	538,959,506					(6,005,026)
14	Taxes other than Income Taxes							
15	FICA Taxes - Employer's	Footnote (b)	6,557,369	27.38	13.77	13.61	0.0372	243,841
16	Unemployment Taxes - Federal & State	Footnote (b)	259,824	27.38	71.00	(43.62)	(0.1192)	(30,966)
17	City Franchise Taxes - 6% GRT - MO	Sum of Taxes Pd Sch	35,803,045	12.17	72.28	(60.11)	(0.1642)	(5,880,112)
18	City Franchise Taxes - 4% GRT - MO	Sum of Taxes Pd Sch	13,619,961	12.17	39.34	(27.17)	(0.0742)	(1,011,077)
19	City Franchise Taxes - Other MO Cities	Sum of Taxes Pd Sch	8,295,608	12.17	60.94	(48.77)	(0.1333)	(1,105,401)
20	Ad Valorem / Property Taxes	Sch 9, see A/C 708	44,890,754	12.17	208.84	(196.67)	(0.5373)	(24,122,034)
21	Sales & Use Taxes - MO	Sum of Taxes Pd Sch	21,512,256	12.17	22.00	(9.83)	(0.0269)	(577,775)
22	Total Taxes other than Income Taxes		130,938,817					(32,483,525)
23	Current Income Taxes-Federal	Sch 11	14,470,061	27.38	45.63	(18.25)	(0.0499)	(721,526)
24	Current Income Taxes-State	Sch 11	3,567,261	27.38	45.63	(18.25)	(0.0499)	(177,876)
25	Total Income Taxes		18,037,322					(899,402)
26	Interest Expense	Sch 11	61,779,360	27.38	86.55	(59.17)	(0.1617)	(9,987,663)
27								
28	Total Cash Working Capital Requirement		749,715,005					(49,375,616)

Note a	Calculation of Jurisdictional Payroll for CWC	Total Company	Sal&Wg Allocation	Jurisdictional
	Annualized Payroll (CS-50)	170,958,712	54.7219%	93,551,855
	Less:			
	Nuclear Payroll -Accts 517 -532 (CS-50)	47,616,815	54.7219%	26,056,826
	Accrued Vacation	12,505,266	54.7219%	6,843,119
	Gross Payroll excl Wolf Creek Prod and Accrued Vac	<u>110,836,631</u>		<u>60,651,910</u>
Note b	Breakdown of Payroll Taxes (Adjusted test year)			
	FICA, net of amounts capitalized (704142 to 708150)	11,983,080	54.7219%	6,557,369
	Fed & State Unemployment (708140,141,160,164)	474,808	54.7219%	259,824
		<u>12,457,888</u>		<u>6,817,193</u>

Kansas City Power & Light Company
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12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Per Books Test Year	Rate Case Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
	A	B	C	D	E	F	G	H
1		ELECTRIC - RETAIL SALES						
2	400	Missouri (excluding GRT)	753,065,562	0	753,065,562	100% MO	100.0000%	753,065,562
3		Gross Receipts Tax in MO Revenue	58,811,991	(58,811,991)	(0)	100% MO	100.0000%	(0)
4		Amort of Off Syst Sales Margin Rate Refund	744,349	0	744,349	100% MO	100.0000%	744,349
5		TOTAL MISSOURI	812,621,902	(58,811,991)	753,809,910			753,809,910
6		Kansas	655,210,777	0	655,210,777	100% KS	0.0000%	0
7		TOTAL RETAIL SALES	1,467,832,679	(58,811,991)	1,409,020,687			753,809,910
8		MISCELLANEOUS REVENUE						
9	450	Forfeited Discounts - MO	1,800,789	(116,645)	1,684,144	100% MO	100.0000%	1,684,144
10		Forfeited Discounts - KS	1,528,174	0	1,528,174	100% KS	0.0000%	0
11	451	Miscellaneous Services - MO	725,185	0	725,185	100% MO	100.0000%	725,185
12		Miscellaneous Services - KS	529,312	0	529,312	100% KS	0.0000%	0
13		Miscellaneous Services - Allocated - Dist	0	0	0	Dist Plt	54.9027%	0
14	454	Rent from Electric Property - MO	963,090	0	963,090	100% MO	100.0000%	963,090
15		Rent from Electric Property - KS	1,341,036	0	1,341,036	100% KS	0.0000%	0
16		Rent from Electric Property - Allocated - Prod	41,274	0	41,274	D1	54.6841%	22,570
17		Rent from Electric Property - Allocated - Trans	600,888	0	600,888	D1	54.6841%	328,590
18		Rent from Electric Property - Allocated - Dist	0	0	0	Dist Plt	54.9027%	0
19	456	Transmission for Others	8,403,458	0	8,403,458	D1	54.6841%	4,595,355
20		Other Elec Revenues - MO	681,723	0	681,723	100% MO	100.0000%	681,723
21		Other Elec Revenues - KS	124,941	0	124,941	100% KS	0.0000%	0
22		Other Elec Revenues - Allocated - Dist	367,217	0	367,217	Dist Plt	54.9027%	201,612
23		TOTAL MISCELLANEOUS REVENUE	17,107,087	(116,645)	16,990,442			9,202,270
24		BULK POWER SALES (BPS)						
25	447	Firm Bulk Sales (Capacity & Fixed)	6,700,498	0	6,700,498	D1	54.6841%	3,664,107
26		Firm Bulk Sales (Energy)	7,869,845	0	7,869,845	E1	57.4022%	4,517,464
27		Other Miscellaneous & Adjustments	0	0	0	D1	54.6841%	0
28		Non-firm Sales	169,757,348	0	169,757,348	E1	57.4022%	97,444,453
29		TOTAL BULK POWER SALES	184,327,691	0	184,327,691			105,626,024
30		SALES FOR RESALE (FERC JURIS CUST)						
31	447	FERC JURIS WHOLESALE FIRM POWER	2,327,790	0	2,327,790	NonJur/Wh	0.0000%	0
32		TRANSMISSION FOR FERC WHSLE FIRM PC	0	0	0	NonJur/Wh	0.0000%	0
33		TOTAL SALES FOR RESALE	2,327,790	0	2,327,790			0
34	449	BPS IN EXCESS OF 25% with INTEREST	(173,238)	0	(173,238)	100% MO	100.0000%	(173,238)
35								
36		TOTAL ELECTRIC OPERATING REVENUE	1,671,422,009	(58,928,636)	1,612,493,373			868,464,966
37		POWER PRODUCTION EXPENSES						
38		STEAM POWER GENERATION						
39		STEAM POWER OPERATION						
40	500.000	Prod Steam Operation- Suprv &	9,008,199	0	9,008,199	D1	54.6841%	4,926,053
41	500.000	Prod Steam Oper-lat 1&2 -100% MO	(1,288)	0	(1,288)	100% MO	100.0000%	(1,288)
42	500.000	Prod Steam Oper-lat 2 -100% KS	0	0	0	100% KS	0.0000%	0
43	501.000	Fuel Expense						
44		Labor	7,871,343	0	7,871,343	E1	57.4022%	4,518,324
45		Fuel Handling (non-labor)	4,802,591	0	4,802,591	E1	57.4022%	2,756,793
46		Fuel Expense-Coal & Freight	320,882,261	0	320,882,261	E1	57.4022%	184,193,477
47		100% MO STB- (Surface Trsp Bound)	(101,759)	0	(101,759)	100% MO	100.0000%	(101,759)
48		100%-KS-STB- (Surface Trsp Bound)	0	0	0	100% KS	0.0000%	0
49		Fuel Expense-Oil	9,296,827	0	9,296,827	E1	57.4022%	5,336,583
50		Fuel Expense- Gas	976,683	0	976,683	E1	57.4022%	560,638
51		Fuel Expense-Residual	1,254,147	0	1,254,147	E1	57.4022%	719,908
52		Additives, incl NH4, Limestone & Oth	5,736,622	0	5,736,622	E1	57.4022%	3,292,947
53		Fuel Expense - Unit Train Depreciation	0	12,543	12,543	D1	54.6841%	6,859
54	502.000	Steam Operating Expense	19,558,060	0	19,558,060	D1	54.6841%	10,695,149
55	502.000	Steam Operating Expense-lat 2-100% MO	0	0	0	100% MO	100.0000%	0
56	502.000	Steam Operating Expense-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
57	505.000	Electric Operating Electric Expense	7,044,541	0	7,044,541	D1	54.6841%	3,852,244
58	505.000	Electric Operating Exp-lat 2-100% MO	0	0	0	100% MO	100.0000%	0

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59	505.000	Electric Operating Exp-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
60	506.000	Misc Other Power Expenses	8,207,322	0	8,207,322	D1	54.6841%	4,488,100
61	506.000	Misc Other Power Exp-lat 2-100% MO	385,007	0	385,007	100% MO	100.0000%	385,007
62	506.000	Misc Other Power Exp-lat 2-100% KS	92,493	0	92,493	100% KS	0.0000%	0
63	507.000	Steam Operating Exp - Rents	160,093	0	160,093	D1	54.6841%	87,545
64	507.000	Steam Operating Exp-Rents-lat 2-100% MO	0	0	0	100% MO	100.0000%	0
65	507.000	Steam Operating Exp-Rents-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
66	509.000	Allowances						
67		NOX/Other Allowances-Allocated	0	0	0	E1	57.4022%	0
68		Amort of SO2 Allowances-MO	(2,302,448)	0	(2,302,448)	100% MO	100.0000%	(2,302,448)
69		Amort of SO2 Allowances-KS	(1,681,238)	0	(1,681,238)	100% KS	0.0000%	0
70		Emission Allowance -REC Exp.	77,817	0	77,817	E1	57.4022%	44,669
71		TOTAL STEAM OPERATION	391,267,273	12,543	391,279,816			223,458,801
72		STEAM POWER OPERATION						
73	510.000	Steam Maintenance Suprv & Engineering	7,079,743	0	7,079,743	D1	54.6841%	3,871,493
74	510.000	Steam Mtce Suprv & Eng-lat 2-100% MO	0	0	0	100% MO	100.0000%	0
75	510.000	Steam Mtce Suprv & Eng-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
76	511.000	Maintenance of Structures	4,841,301	0	4,841,301	D1	54.6841%	2,647,422
77	511.000	Maintenance of Structures-lat 2-100% MO	0	0	0	100% MO	100.0000%	0
78	511.000	Maintenance of Structures-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
79	512.000	Maintenance of Boiler Plant		0	0			
80		Non-Labor	21,276,868	0	21,276,868	D1	54.6841%	11,635,064
81		Labor	10,460,468	0	10,460,468	D1	54.6841%	5,720,213
82		Steam Prod Mtce-lat 1&2-100% MO	0	0	0	100% MO	100.0000%	0
83		Steam Prod Mtce-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
84	513.000	Maintenance of Electric Plant	6,310,118	0	6,310,118	D1	54.6841%	3,450,631
85	513.000	Maintenance of Elec Plant-lat 2-100% MO	205,721	0	205,721	100% MO	100.0000%	205,721
86	513.000	Maintenance of Elec Plant-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
87	514.000	Maintenance of Miscellaneous Steam Plant	415,207	0	415,207	D1	54.6841%	227,052
88	514.000	Mtce of Misc Steam Plant-lat 2-100% MO	0	0	0	100% MO	100.0000%	0
89	514.000	Mtce of Misc Steam Plant-lat 2-100% KS	0	0	0	100% KS	0.0000%	0
90		TOTAL STEAM MAINTENANCE	50,589,425	0	50,589,425			27,757,596
91		TOTAL STEAM POWER GENERATION EXPENSE	441,856,698	12,543	441,869,241			251,216,397
92		NUCLEAR POWER GENERATION						
93		NUCLEAR OPERATION						
94	517.000	Prod Nuclear Operation- Superv & Engineer	9,777,051	0	9,777,051	D1	54.6841%	5,346,492
95	518.000	Nuclear Fuel Expense						
96		Nuclear Fuel - Net Amortization	22,763,797	0	22,763,797	E1	57.4022%	13,066,920
97		Prod Nuclear-Disposal Costs	3,039,530	0	3,039,530	E1	57.4022%	1,744,757
98		KS DOE Refund	0	0	0	E1	0.0000%	0
99		Cost of Oil	753,388	0	753,388	E1	57.4022%	432,461
100		Labor	0	0	0	E1	57.4022%	0
101	519.000	Coolants and Water	2,918,728	0	2,918,728	D1	54.6841%	1,596,080
102	520.000	Steam Expense	19,787,528	0	19,787,528	D1	54.6841%	10,820,632
103	523.000	Electric Expense	1,143,688	0	1,143,688	D1	54.6841%	625,416
104	524.000	Miscellaneous Nuclear Power Exp						
105		Misc. Nuclear Power Expenses-100% KS	0	0	0	100% KS	0.0000%	0
106		Decommissioning-Missouri	1,281,264	0	1,281,264	100% MO	100.0000%	1,281,264
107		Decommissioning-Kansas	2,036,230	0	2,036,230	100% KS	0.0000%	0
108		Decommissioning-FERC	38,753	0	38,753	NonJur/Wh	0.0000%	0
109		Refueling Outage Amortization	(5,864,485)	0	(5,864,485)	D1	54.6841%	(3,206,941)
110		Refueling Outage Amortization - MO only	280,688	0	280,688	100% MO	100.0000%	280,688
111		Misc. Nucl Power Exp-Other-Alloc	28,464,902	0	28,464,902	D1	54.6841%	15,565,776
112	525.000	Rents	0	0	0	D1	54.6841%	0
113		TOTAL NUCLEAR OPERATION	86,421,062	0	86,421,062			47,553,545
114		NUCLEAR MAINTENANCE						
115	528.000	Prod Nuclear Maint- Suprv & Engineer	8,954,344	0	8,954,344	D1	54.6841%	4,896,602
116	529.000	Prod Nuclear Maint- Maint of Structures	3,245,819	0	3,245,819	D1	54.6841%	1,774,947
117	530.000	Prod Nuclear Maint- Maint Reactor Plant						
118		Refueling Outage Amortization	12,999,171	0	12,999,171	D1	54.6841%	7,108,480

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119		Refueling Outage Amortization - MO only	773,421	0	773,421	100% MO	100.0000%	773,421
120		Maint Reactor Plant - Other	(4,484,917)	0	(4,484,917)	D1	54.6841%	(2,452,536)
121	531.000	Prod Nuclear Mtce - Electric Plant	8,466,844	0	8,466,844	D1	54.6841%	4,630,017
122	532.000	Prod Nuclear Maint- Maint of Misc Plant	3,061,206	0	3,061,206	D1	54.6841%	1,673,993
123		TOTAL NUCLEAR MAINTENANCE	33,015,888	0	33,015,888			18,404,924
124		TOTAL NUCLEAR POWER GENERATION	119,436,950	0	119,436,950			65,958,469
125		OTHER POWER GENERATION						
126		OTHER POWER OPERATION						
127	546.000	Prod Turbine Oper-Supr & Engineering	213,839	0	213,839	D1	54.6841%	116,936
128	547.000	Other PowerOperation- Fuel Expense						
129		Labor	47,254	0	47,254	E1	57.4022%	27,125
130		Fuel Handling (non-labor)	127,850	0	127,850	E1	57.4022%	73,389
131		Other Fuel Expense - Oil	332,879	0	332,879	E1	57.4022%	191,080
132		Other Fuel Expense - Gas	9,571,638	0	9,571,638	E1	57.4022%	5,494,331
133		Other Fuel Expense - Hedging - MO	(542,961)	0	(542,961)	100% MO	100.0000%	(542,961)
134		Additives	57,830	0	57,830	E1	57.4022%	33,196
135	548.000	Other Power Generation Expense	1,140,037	0	1,140,037	D1	54.6841%	623,419
136	549.000	Misc Other Power Generation Expense	2,302,259	0	2,302,259	D1	54.6841%	1,258,970
137	550.000	Other Generation Rents	0	0	0	D1	54.6841%	0
138		TOTAL OPERATION - OP	13,250,626	0	13,250,626			7,275,484
139		OTHER POWER MAINTENANCE						
140	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	341,087	0	341,087	D1	54.6841%	186,520
141	552.000	Other General Maintenance of Structures	167,361	0	167,361	D1	54.6841%	91,520
142	553.000	Other General Maint of General Plant	1,600,611	0	1,600,611	D1	54.6841%	875,280
143	554.000	Other Gen Maint Misc. Other General Plant	100,265	0	100,265	D1	54.6841%	54,829
144		TOTAL MAINTENANCE - OP	2,209,324	0	2,209,324			1,208,149
145		TOTAL OTHER POWER GENERATION	15,459,950	0	15,459,950			8,483,633
146		OTHER POWER SUPPLY EXPENSES						
147	555.000	Purchased Power						
148		Purchased Power-Energy	58,558,537	0	58,558,537	E1	57.4022%	33,613,889
149		Purchased Power-Capacity (Demand)	3,861,034	0	3,861,034	D1	54.6841%	2,111,372
150		Purch Pwr Energy Solar Contract (100%)	0	0	0	100% MO	100.0000%	0
151		Solar Renew Energy Credits (100% MO)	0	0	0	100% MO	100.0000%	0
152	556.000	System Control and Load Dispatch	2,979,307	0	2,979,307	D1	54.6841%	1,629,207
153	557.000	Other Expenses	7,021,647	0	7,021,647	D1	54.6841%	3,839,725
154		TOTAL OTHER POWER SUPPLY	72,420,526	0	72,420,526			41,194,192
155		TOTAL POWER PRODUCTION	649,174,124	12,543	649,186,667			366,852,691
156		TRANSMISSION EXPENSES						
157		OPERATION - TRANSMISSION EXP.						
158	560.000	Transmission Operation Suprv and Engrg	1,105,045	0	1,105,045	D1	54.6841%	604,284
159	561.000	Transmission Operation- Load Dispatch	6,791,142	0	6,791,142	D1	54.6841%	3,713,675
160	562.000	Transmission Operation- Station Expenses	385,742	0	385,742	D1	54.6841%	210,940
161	563.000	Transmission Operation-Overhead Line	96,019	0	96,019	D1	54.6841%	52,507
162	564.000	Trans Oper-Underground Line Expense	0	0	0	D1	54.6841%	0
163	565.000	Transmission of Electricity by Others	37,313,845	0	37,313,845	D1	54.6841%	20,404,740
164	566.000	Misc. Transmission Expense	2,008,723	0	2,008,723	D1	54.6841%	1,098,452
165	567.000	Transmission Operation Rents	2,381,951	0	2,381,951	D1	54.6841%	1,302,548
166	575.000	Regional Transmission Operation	4,601,981	0	4,601,981	D1	54.6841%	2,516,552
167		TOTAL OPERATION - TRANSMISSION	54,684,448	0	54,684,448			29,903,698
168		MAINTENANCE - TRANSMISSION EXP.						
169	568.000	Transmission Maint-Suprv and Engrg	0	0	0	D1	54.6841%	0
170	569.000	Transmission Maintenance of Structures	2,512	0	2,512	D1	54.6841%	1,374
171	570.000	Transmission Maintenance of Station	977,598	0	977,598	D1	54.6841%	534,591
172	571.000	Transmission Maintenance of Overhead	2,866,941	0	2,866,941	D1	54.6841%	1,567,761
173	572.000	Trans Maintenance of Underground Lines	48,733	0	48,733	D1	54.6841%	26,649
174	573.000	Trans Maintenance of Misc. Trans Plant	8,185	0	8,185	D1	54.6841%	4,476

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175	576.000	Transmission Maintenance-Comp	0	0	0	D1	54.6841%	0
176		TOTAL MAINTENANCE - TRANSMISSION	3,903,968	0	3,903,968			2,134,850
177		TOTAL TRANSMISSION EXPENSES	58,588,416	0	58,588,416			32,038,548
178		DISTRIBUTION EXPENSES						
179		OPERATION - DIST. EXPENSES						
180	580.000	Distribution Operation - Supr & Engineering	3,386,754	0	3,386,754	Dist Plt	54.9027%	1,859,419
181	581.000	Distribution Operation - Load Dispatching	745,845	0	745,845	Dist Plt	54.9027%	409,489
182	582.000	Distribution Operation - Station Expense	184,762	0	184,762	362	59.4954%	109,925
183	583.000	Dist Operation Overhead Line Expense	1,774,487	0	1,774,487	365	54.7806%	972,075
184	584.000	Dist Operation Underground Line Expense	2,397,425	0	2,397,425	367	52.3257%	1,254,470
185	585.000	Distrb Oper Street Light & Signal Expense	27,945	0	27,945	373	33.2956%	9,304
186	586.000	Distribution Operation Meter Expense	1,947,441	0	1,947,441	370	53.8023%	1,047,768
187	587.000	Distrb Operation Customer Install Expense	256,363	0	256,363	371	74.4868%	190,957
188	588.000	Dist Operation Misc Distribution Expense	15,306,056	0	15,306,056	Dist Plt	54.9027%	8,403,438
189	589.000	Distribution Operations Rents	78,660	0	78,660	Dist Plt	54.9027%	43,186
190		TOTAL OPERATION - DIST. EXPENSES	26,105,738	0	26,105,738			14,300,031
191		MAINTENANCE - DISTRIB. EXPENSES						
192	590.000	Distribution Maint-Suprv & Engineering	182,247	0	182,247	Dist Plt	54.9027%	100,058
193	591.000	Distribution Maintenance-Structures	520,956	0	520,956	361	49.4968%	257,857
194	592.000	Distribution Maintenance-Station Equipment	773,396	0	773,396	362	59.4954%	460,135
195	593.000	Distribution Maintenance-Overhead lines	20,982,070	0	20,982,070	365	54.7806%	11,494,104
196	593.000	OH-Conductor/Devic (100% MO)	0	0	0	100% MO	100.0000%	0
197	594.000	Distrib Maint-Maintenance Underground	1,460,601	0	1,460,601	367	52.3257%	764,270
198	595.000	Distrib Maint-Maintenance Line Transformer	315,440	0	315,440	368	57.6796%	181,944
199	596.000	Distrib Maint- Maintenance St Lights/Signal	1,185,894	0	1,185,894	373	33.2956%	394,851
200	597.000	Distrib Maint-Maintenance of Meters	382,232	0	382,232	370	53.8023%	205,650
201	598.000	Distrib Maint-Maint Misc Distribution Plant	1,706,392	0	1,706,392	Dist Plt	54.9027%	936,855
202		TOTAL MAINTENANCE - DISTRIB.	27,509,229	0	27,509,229			14,795,724
203		TOTAL DISTRIBUTION EXPENSES	53,614,967	0	53,614,967			29,095,755
204		CUSTOMER ACCOUNTS EXPENSE						
205	901.000	Cust Acct-Suprv Meter Read Collection	1,123,118	0	1,123,118	C2	52.7019%	591,905
206	902.000	Cust Accts Meter Reading Expense	4,319,765	0	4,319,765	C2	52.7019%	2,276,598
207	903.000	Customer Accts Records and Collection	12,873,731	0	12,873,731	C2	52.7019%	6,784,701
208	903.000	Cust Accts-Interest on Deposits - MO	0	149,310	149,310	100% MO	100.0000%	149,310
209	903.000	Cust Accts-Interest on Deposits - KS	0	2,470	2,470	100% KS	0.0000%	0
210	904.000	Uncollectible Accounts-MO 100%	0	5,960,527	5,960,527	100% MO	100.0000%	5,960,527
211	904.000	Uncollectible Accts-KS 100%	0	2,491,350	2,491,350	100% KS	0.0000%	0
212	905.000	Miscellaneous Customer Accts Expense	894,377	1,189,322	2,083,699	C2	52.7019%	1,098,149
213		TOTAL CUSTOMER ACCOUNTS	19,210,991	9,792,979	29,003,970			16,861,190
214		CUSTOMER SERVICE & INFO EXP						
215	907.000	Customer Service Suprv	72,437	0	72,437	C2	52.7019%	38,176
216	908.000	Customer Assistance Expense						
217		Customer Assistance Exp-100% MO	5,891,716	0	5,891,716	100% MO	100.0000%	5,891,716
218		Customer Assistance Exp-100% KS	4,074,208	0	4,074,208	100% KS	0.0000%	0
219		Customer Assistance Expense-Allocated	1,242,562	0	1,242,562	C2	52.7019%	654,854
220	908.000	Public Information	0	0	0	C2	52.7019%	0
221	909.000	Information and Instruction Advertising						
222		Information and Instruction Advertising	197,850	0	197,850	C1	52.7024%	104,272
223		Inform & Instruct'l Advertis- 100% MO	50,986	0	50,986	100% MO	100.0000%	50,986
224	910.000	Misc Customer Accounts and Info Exp						
225		Misc Cust Accts & Info Exp-Allocated	1,055,733	0	1,055,733	C2	52.7019%	556,391
226		Misc Cust Accts & Info Exp-100% MO	1,073,737	0	1,073,737	100% MO	100.0000%	1,073,737
227		TOTAL CUSTOMER SERVICE & INFO	13,659,229	0	13,659,229			8,370,132
228		SALES EXPENSES						
229	911.000	Sales Supervision	3	0	3	C1	52.7024%	1
230	912.000	Sales Demonstration and Selling	358,973	0	358,973	C2	52.7019%	189,186
231	913.000	Sales Advertising Expense	0	0	0	C1	52.7024%	0
232	916.000	Miscellaneous Sales Expense	63,560	0	63,560	C1	52.7024%	33,497

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233		TOTAL SALES EXPENSES	422,535	0	422,535			222,684
234		ADMIN. & GENERAL EXPENSES						
235		OPERATION - ADMIN. & GENERAL EXP						
236	920.000	Admin & Gen-Administrative Salaries						
237		Admin & Gen-Admin Salaries - Allocated	39,170,336	0	39,170,336	Sal&Wg	54.7219%	21,434,752
238		Admin & Gen-Admin. Salaries- 100% MO	1,209,001	0	1,209,001	100% MO	100.0000%	1,209,001
239		Admin & Gen- Admin. Salaries- 100% KS	1,893,050	0	1,893,050	100% KS	0.0000%	0
240	921.000	Admin & General Off Supply						
241		Admin & General Off Supply- Allocated	(1,393,242)	0	(1,393,242)	E2	57.5183%	(801,369)
242		Admin & General Off Supply- 100% MO	0	0	0	100% MO	100.0000%	0
243		Admin & General Off Supply- 100% KS	11,335	0	11,335	100% KS	0.0000%	0
244		Settlement - Misc Issues for ER-2010-	0	0	0	E2	57.5183%	0
245	922.000	Admin Expense Transfer Credit	(4,666,954)	0	(4,666,954)	E2	57.5183%	(2,684,353)
246	923.000	Outside Services Employed						
247		Outside Services Employed-Allocated	9,398,889	0	9,398,889	E2	57.5183%	5,406,081
248		Outside Services-100 % MO	2,114,420	0	2,114,420	100% MO	100.0000%	2,114,420
249		Outside Services- 100% KS	936,132	0	936,132	100% KS	0.0000%	0
250	924.000	Property Insurance	4,619,477	0	4,619,477	PTD	55.1166%	2,546,099
251	925.000	Injuries and Damages	7,214,674	0	7,214,674	Sal&Wg	54.7219%	3,948,007
252	926.000	Employee Pensions and Benefits	-					
253		Employee Pensions	46,753,451	0	46,753,451	Sal&Wg	54.7219%	25,584,377
254		Employee OPEB	7,839,169	0	7,839,169	Sal&Wg	54.7219%	4,289,742
255		Empl Ben-OPEB-MO	0	0	0	100% MO	100.0000%	0
256		Empl Ben-OPEB-KS	0	0	0	100% KS	0.0000%	0
257		Other Miscellaneous Employee Benefits	15,259,394	0	15,259,394	Sal&Wg	54.7219%	8,350,230
258	927.000	Franchise Requirements	0	0	0	C1	52.7024%	0
259	928.000	Regulatory Comm Exp						
260		Regulatory Comm Exp-FERC Assmnt	1,169,076	0	1,169,076	E1	57.4022%	671,075
261		Reg Comm Exp- MPSC Assmnt - 100% MO	1,268,327	0	1,268,327	100% MO	100.0000%	1,268,327
262		Reg Comm Exp- KCC Assmnt - 100% KS	935,154	0	935,154	100% KS	0.0000%	0
263		Reg Comm Exp- MO Proceeding 100% MO	2,843,709	0	2,843,709	100% MO	100.0000%	2,843,709
264		Reg Comm Exp- KS Proceeding 100% KS	2,556,438	0	2,556,438	100% KS	0.0000%	0
265		Reg Comm Exp- FERC Proceed - Allocated	437,392	0	437,392	E1	57.4022%	251,073
266		Regulatory Comm Expense- FERC	0	0	0	NonJur/Wh	0.0000%	0
267		Load Research Expenses- 100% to MO	0	0	0	100% MO	100.0000%	0
268		Miscellaneous Regulatory Filings/Expense	0	0	0	D1	54.6841%	0
269	929.000	Duplicate Charges-Credit	(12,687)	0	(12,687)	PTD	55.1166%	(6,993)
270	930.100	General Advertising Expense						
271		General Advertising Expense - Allocated	22,273	0	22,273	C1	52.7024%	11,739
272		General Advertising Expense - 100% MO	0	0	0	100% MO	100.0000%	0
273	930.200	Miscellaneous General Expense	5,584,432	0	5,584,432	E2	57.5183%	3,212,070
274	931.000	Admin & General Expense-Rents-Allocated	5,486,101	0	5,486,101	E2	57.5183%	3,155,512
275		Admin & General Expense-Rents-100% MO	(324,843)	0	(324,843)	100% MO	100.0000%	(324,843)
276		Admin & General Expense-Rents-100% KS	(242,160)	0	(242,160)	100% KS	0.0000%	0
277	933.000	Transportation Expense	0	(160,568)	(160,568)	Dist Plt	54.9027%	(88,156)
278		TOTAL OPERATION- ADMIN. &	150,082,346	(160,568)	149,921,778			82,390,501
279		MAINT, ADMIN. & GENERAL EXP						
280	935.000	Maintenance Of General Plant	5,675,250	0	5,675,250	PTD	55.1166%	3,128,005
281		TOTAL MAINT, ADMIN. & GENERAL EXP	5,675,250	0	5,675,250			3,128,005
282		TOTAL ADMIN. & GENERAL EXPENSES	155,757,596	(160,568)	155,597,028			85,518,506
283		TOTAL ELEC OPER & MAINT EXP	950,427,859	9,644,954	960,072,813			538,959,506
284		DEPRECIATION EXPENSE						
285	403.000	Depreciation Expense, Dep. Exp.	180,092,967	4,849,600	184,942,567		Blended 54.8665%	101,471,586
286	703.001	Other Depreciation	0	0	0			
287		TOTAL DEPRECIATION EXPENSE	180,092,967	4,849,600	184,942,567			101,471,586
288		AMORTIZATION EXPENSE						
289	704.000	Amortization of Limited Term Plant-	1,569,688	0	1,569,688	Blended	54.8665%	861,234
290	705.000	Amortization of Other Plant	16,293,283	289,697	16,582,980	Blended	54.8665%	9,098,507

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12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Per Books Test Year	Rate Case Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
291	705.001	Amortization-Non-Plant-Allocate	0	18,380	18,380	Blended	54.8665%	10,085
292	705.001	Amort-lat Reg Asset & Oth Non-Plant - MO	1,099,030	0	1,099,030	100% MO	100.0000%	1,099,030
293	705.001	Amort-lat Reg Asset & Oth Non-Plant - KS	74,817	0	74,817	100% KS	0.0000%	0
294	705.00x	Amortiz of Unrecovered Reserve-KS	0	(1,661,925)	(1,661,925)	100% KS	0.0000%	0
295	707.400	Regulatory Credits	(9,347,576)	0	(9,347,576)	NonJur/Wh	0.0000%	0
296	711.100	Accretion Exp-Asset Retirement Obligation	8,479,294	0	8,479,294	NonJur/Wh	0.0000%	0
297	711.000	Write down-Emissions Allowance Liab-Whsl	0	0	0	NonJur/Wh	0.0000%	0
298		TOTAL AMORTIZATION EXPENSE	18,168,536	(1,353,848)	16,814,688			11,068,855
299		OTHER OPERATING EXPENSES						
300	708.1xx	Taxes Other Than Income Taxes-Allocated						
301	708.12x	Property Tax	81,446,886	0	81,446,886	PTD	55.1166%	44,890,754
302		Payroll Tax, incl Unemployment	12,457,888	0	12,457,888	Sal&Wg	54.7219%	6,817,193
303		Other Miscellaneous Taxes	286,161	0	286,161	PTD	55.1166%	157,722
304	708.130	Gross Receipts Tax-100% MO	57,795,656	(57,795,656)	0	100% MO	100.0000%	0
305	708.110	KCMO City Earnings Tax-100% MO	45,847	(45,847)	0	100% MO	100.0000%	0
306		TOTAL OTHER OPERATING EXPENSES	152,032,438	(57,841,503)	94,190,935			51,865,670
307		TOTAL OPERATING EXPENSE	1,300,721,800	(44,700,797)	1,256,021,003			703,365,616
308		NET INCOME BEFORE TAXES	370,700,209	(14,227,839)	356,472,370			165,099,350
309		INCOME TAXES						
310	709.100	Current Income Taxes	(6,318,170)	58,893,631	52,575,461	Sch11		18,037,322
311		TOTAL CURRENT INCOME TAXES	(6,318,170)	58,893,631	52,575,461			18,037,322
312	710 & 711	DEFERRED INCOME TAXES						
313		Deferred Income Taxes - Def. Inc. Tax.	91,870,088	(50,293,398)	41,576,690	Sch 11		23,342,678
314		Amortization of Deferred ITC	(751,440)	(321,874)	(1,073,314)	Sch 11		(591,574)
315		Amort of Excess Deferred Income Taxes		(736,449)	(736,449)	Sch 11		(405,906)
316		Amort. Of prior deferred taxes-Basis		(10,880,443)	(10,880,443)	Sch 11		(5,996,930)
317		Amort of R&D Credits	(194,111)	0	(194,111)	Sch 11		(194,111)
318		Amortization of Cost of Removal-ER-2007-	354,438	0	354,438	Sch 11		354,438
319		TOTAL DEFERRED INCOME TAXES	91,278,975	(62,232,164)	29,046,811			16,508,595
320								
321		TOTAL INCOME TAXES	84,960,804	(3,338,532)	81,622,272			34,545,918
322								
323		NET OPERATING INCOME	285,739,405	(10,889,307)	274,850,098			130,553,432

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Detail of Revenue Adjustments

Account	Remove GRT R-1	Out-of-period- items - Revenue R-11	Total by Account
ELECTRIC - RETAIL SALES			
MISSOURI (EXCLUDING GRT)			0
GRT IN MO REVENUE	(58,811,991)		(58,811,991)
AMORT OF OSS MARGIN RATE REFUND			0
TOTAL MISSOURI	(58,811,991)	0	(58,811,991)
KANSAS			0
TOTAL RETAIL SALES	(58,811,991)	0	(58,811,991)
MISCELLANEOUS REVENUE			
450 Forfeited Discounts - MO	(116,645)		(116,645)
Forfeited Discounts - KS			0
451 Miscellaneous Services - MO			0
Miscellaneous Services - KS			0
Miscellaneous Services - Allocated - Dist			0
454 Rent from Electric Property - MO			0
Rent from Electric Property - KS			0
Rent from Electric Property - Allocated - Prod			0
Rent from Electric Property - Allocated - Trans			0
Rent from Electric Property - Allocated - Dist			0
456 Transmission for Others			0
Other Elec Revenues - MO			0
Other Elec Revenues - KS			0
Other Elec Revenues - Allocated - Dist			0
TOTAL MISCELLANEOUS REVENUE	(116,645)	0	(116,645)
BULK POWER SALES (BPS)			
447 Firm Bulk Sales (Capacity & Fixed)		0	0
Firm Bulk Sales (Energy)		0	0
Other Miscellaneous & Adjustments			0
NON-FIRM SALES (MARGIN ON SALES)			0
NON-FIRM SALES (COST OF SALES & OTHER)			0
TOTAL BULK POWER SALES	0	0	0
SALES FOR RESALE (FERC JURIS CUST)			
447 FERC JURIS WHOLESALE FIRM POWER			0
TRANSMISSION FOR FERC WHSLE FIRM POWER			0
TOTAL SALES FOR RESALE	0	0	0
449 BPS IN EXCESS OF 25% with INTEREST			0
TOTAL ELEC OPER REV-Adjustments	(58,928,636)	0	(58,928,636)

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Detail of Cost of Service Adjustments		Remove	Estimated	KCRec Bank	Interest on	Out-of-period-	Out-of-period-	Surveillance Only	KCMO	Surveillance Only	
		GRT	KCRec Bad	Fees	Customer	items - Cost of	items-COS-	Adj FIN depr	Earnings Tax	Inc Tx Exp-FIN	Total by
			Debt Exp		Deposits	Service	Additional	exp to MO basis		to MO Basis	
Account		R-1	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-18	CS-19	Account
POWER PRODUCTION EXPENSES											
STEAM POWER GENERATION											
STEAM POWER OPERATION											
500.000	Prod Steam Operation- Suprv & Engineering						0				0
500.000	Prod Steam Oper-Suprv & Eng-lat 1&2-100% MO										0
500.000	Steam Prod Oper-lat 2 -100% KS										0
501.000	Fuel Expense										
	Labor										0
	Non-Labor Fuel Handling										0
	Fuel Expense-Coal & Freight										0
	100% MO STB- (Surface Trsp Board)										0
	100%-KS-STB- (Surface Trsp Board)										0
	Fuel Expense-Oil										0
	Fuel Expense- Gas										0
	Fuel Expense-Residual										0
	Additives, incl Ammonia, Limestone & Oth										0
	Fuel Expense - Unit Train Depreciation							12,543			12,543
502.000	Steam Operating Expense						0				0
502.000	Steam Operating Expense-lat 2-100% MO										0
502.000	Steam Operating Expense-lat 2-100% KS										0
505.000	Steam Operating Electric Expense										0
505.000	Steam Operating Elecc Exp-lat 2-100% MO										0
505.000	Steam Operating Elec Exp-lat 2-100% KS										0
506.000	Miscl Other Power Expenses										0
506.000	Miscl Other Power Exp-lat 2-100% MO										0
506.000	Miscl Other Power Exp-lat 2-100% KS										0
507.000	Steam Operating Exp - Rents										0
507.000	Steam Operating Exp-Rents-lat 2-100% MO										0
507.000	Steam Operating Exp-Rents-lat 2-100% KS										0
509.000	Allowances										
	Amort of SO2 Allowances-Allocated										0
	Amort of SO2 Allowances-MO										0
	Amort of SO2 Allowances-KS										0
	Emission Allowance -REC Exp.										0
	TOTAL STEAM OPERATION	0	0	0	0	0	0	12,543	0	0	12,543
STEAM POWER OPERATION											
510.000	Steam Maintenance Suprv & Engineering						0				0
510.000	Steam Mtce Suprv & Eng-lat 2-100% MO										0
510.000	Steam Mtce Suprv & Eng-lat 2-100% KS										0
511.000	Maintenance of Structures										0
511.000	Maintenance of Structures-lat 2-100% MO										0
511.000	Maintenance of Structures-lat 2-100% KS										0
512.000	Maintenance of Boiler Plant										
	Non-Labor										0
	Labor										0
	lat 1&2 -100% MO										0
	Steam Prod Mtce-lat 2-100% KS										0
513.000	Maintenance of Electric Plant					0					0
513.000	Maintenance of Elec Plant-lat 2-100% MO										0
513.000	Maintenance of Elec Plant-lat 2-100% KS										0
514.000	Maintenance of Miscellaneous Steam Plant										0
514.000	Mtce of Misc Steam Plant-lat 2-100% MO										0
514.000	Mtce of Misc Steam Plant-lat 2-100% KS										0
	TOTAL STEAM MAINTENANCE	0	0	0	0	0	0	0	0	0	0
	TOTAL STEAM POWER GENERATION EXPENSE	0	0	0	0	0	0	12,543	0	0	12,543
NUCLEAR POWER GENERATION											
NUCLEAR OPERATION											
517.000	Prod Nuclear Operation- Superv & Engineer										0
518.000	Nuclear Fuel Expense										
	Nuclear Fuel - Net Amortization										0
	Prod Nuclear-Disposal Costs										0

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Detail of Cost of Service Adjustments		Estimated			Surveillance Only			Surveillance Only			Total by
		Remove GRT	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	KCMO Earnings Tax	Inc Tx Exp-FIN to MO Basis	
Account		R-1	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-18	CS-19	Account
	KS DOE Refund (100% KS)										0
	Cost of Oil										0
	Labor										0
519.000	Coolants and Water										0
520.000	Steam Expense										0
523.000	Electric Expense										0
524.000	Miscellaneous Nuclear Power Exp										
	Misc. Nuclear Power Expenses-100% KS										0
	Decommissioning-Missouri										0
	Decommissioning-Kansas										0
	Decommissioning-FERC										0
	Refueling Outage Amortization										0
	Refueling Outage Amortization - MO only										0
	Misc. Nucl Power Exp-Other-Alloc										0
525.000	Rents										0
	TOTAL NUCLEAR OPERATION	0	0	0	0	0	0	0	0	0	0
	NUCLEAR MAINTENANCE										
528.000	Prod Nuclear Maint- Suprv & Engineer										0
529.000	Prod Nuclear Maint- Maint of Structures										0
530.000	Prod Nuclear Maint- Maint Reactor Plant										
	Refueling Outage Amortization										0
	Refueling Outage Amortization - MO only										0
	Maint Reactor Plant - Other										0
531.000	Prod Nuclear Mtce - Electric Plant										0
532.000	Prod Nuclear Maint- Maint of Misl Plant										0
	TOTAL NUCLEARMAINTENANCE	0	0	0	0	0	0	0	0	0	0
	TOTAL NUCLEAR POWER GENERATION	0	0	0	0	0	0	0	0	0	0
	OTHER POWER GENERATION										
	OTHER POWER OPERATION										
546.000	Prod Turbine Oper-Supr & Engineering										0
547.000	Other PowerOperation- Fuel Expense										
	Labor										0
	Fuel HdIng (non-labor)										0
	Other Fuel Expense - Oil										0
	Other Fuel Expense - Gas										0
	Other Fuel Expense - Hedging - MO										0
	Additives										0
548.000	Other Power Generation Expense										0
549.000	Misc Other Power Generation Expense										0
550.000	Other Generation Rents										0
	TOTAL OPERATION - OP	0	0	0	0	0	0	0	0	0	0
	Other Power MAINTENANCE										
551.000	Other Maint-Supr Eng. Struct Gen & Misc.										0
552.000	Other General Maintenance of Structures					0					0
553.000	Other General Maint of General Plant										0
554.000	Other Gen Maint Misc. Other General Plant										0
	TOTAL MAINTENANCE - OP	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER POWER GENERATION	0	0	0	0	0	0	0	0	0	0
	OTHER POWER SUPPLY EXPENSES										
555.000	Purchased Power-Energy										
	Purchased Power-Energy										0
	Purchased Power-Capacity (Demand)										0
	Purch Pwr Energy Solar Contract (100% MO)										0
	Solar Renewable Energy Credits (100% MO)										0
556.000	System Control and Load Dispatch										0
557.000	Other Expenses					0					0
	TOTAL OTHER POWER SUPPLY EXPENSES	0	0	0	0	0	0	0	0	0	0
	TOTAL POWER PRODUCTION EXPENSES	0	0	0	0	0	0	12,543	0	0	12,543

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Detail of Cost of Service Adjustments	Account	Estimated					Surveillance Only		Surveillance Only		Total by
		Remove GRT	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	KCMO Earnings Tax	Inc Tx Exp-FIN to MO Basis	
		R-1	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-18	CS-19	Account
TRANSMISSION EXPENSES											
OPERATION - TRANSMISSION EXP.											
560.000	Transmission Operation Suprv and Engrg										0
561.000	Transmission Operation- Load Dispatch										0
562.000	Transmission Operation- Station Expenses										0
563.000	Transmission Operation-Overhead Line										0
564.000	Trans Oper-Underground Line Expense										0
565.000	Transmission of Electricity by Others										0
566.000	Misc. Transmission Expense										0
567.000	Transmission Operation Rents										0
575.000	Regional Transmission Operation										0
	TOTAL OPERATION - TRANSMISSION EXP.	0	0	0	0	0	0	0	0	0	0
MAINTENANCE - TRANSMISSION EXP.											
568.000	Transmission Maint-Suprv and Engrg										0
569.000	Transmission Maintenance of Structures										0
570.000	Transmission Maintenance of Station										0
571.000	Transmission Maintenance of Overhead Lines										0
572.000	Trans Maintenance of Underground Lines										0
573.000	Trans Maintenance of Misc. Trans Plant										0
576.000	Transmission Maintenance-Comp										0
	TOTAL MAINTENANCE - TRANSMISSION EXP.	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSMISSION EXPENSES	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION EXPENSES											
OPERATION - DIST. EXPENSES											
580.000	Distribution Operation - Supr & Engineering										0
581.000	Distribution Operation - Load Dispatching										0
582.000	Distribution Operation - Station Expense										0
583.000	Dist Operation Overhead Line Expense										0
584.000	Dist Operation Underground Line Expense										0
585.000	Distrb Oper Street Light & Signal Expense										0
586.000	Distribution Operation Meter Expense										0
587.000	Distrb Operation Customer Install Expense										0
588.000	Dist Operation Misc. Distribution Expense					0					0
589.000	Distribution Operations Rents										0
	TOTAL OPERATION - DIST. EXPENSES	0	0	0	0	0	0	0	0	0	0
MAINTENANCE - DISTRIB. EXPENSES											
590.000	Distribution Maint-Suprv & Engineering										0
591.000	Distribution Maintenance-Structures										0
592.000	Distribution Maintenance-Station Equipment					0					0
593.000	Distribution Maintenance-Overhead lines										0
593.000	Distribution Maint. Overhead lines- 100% MO										0
594.000	Distrib Maint-Maintenance Underground Lines										0
595.000	Distrib Maint-Maintenance Line Transformer										0
596.000	Distrib Maint- Maintenance St Lights/Signal										0
597.000	Distrib Maint-Maintenance of Meters										0
598.000	Distrib Maint-Maint Misc. Distribution Plant										0
	TOTAL MAINTENANCE - DISTRIB. EXPENSES	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION EXPENSES	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS EXPENSE											
901.000	Cust Acct-Suprv Meter Read Collection Misc										0
902.000	Cust Accts Meter Reading Expense										0
903.000	Customer Accts Records and Collection										0
903.000	Cust Accts-Interest on Deposits - MO				149,310						149,310
903.000	Cust Accts-Interest on Deposits - KS				2,470						2,470
904.000	Uncollectible Accounts-MO 100%		5,960,527								5,960,527
904.000	Uncollectible Accts-KS 100%		2,491,350								2,491,350
905.000	Miscellaneous Customer Accts Expense			1,189,322							1,189,322
	TOTAL CUSTOMER ACCOUNTS EXPENSE	0	8,451,877	1,189,322	151,780	0	0	0	0	0	9,792,979

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Detail of Cost of Service Adjustments		Estimated			Surveillance Only			Surveillance Only			
		Remove GRT	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	KCMO Earnings Tax	Inc Tx Exp-FIN to MO Basis	Total by
Account		R-1	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-18	CS-19	Account
CUSTOMER SERVICE & INFO. EXP.											
907.000	Customer Service Suprv										0
908.000	Customer Assistance Expense										
	Customer Assistance Expense-100% MO					0					0
	Customer Assistance Expense-100% KS										0
	Cust Assistance Exp-Allocated										0
908.000	Public Information										
909.000	Information and Instruction Advertising										
	Information and Instruction Advertising										0
	Inform & Instructional Advertising-MO					0					0
910.000	Misc Customer Accounts and Info Exp										
	Misc Cust Accts & Info Exp-Allocated					0					0
	Misc Cust Accts & Info Exp-100% MO										0
	TOTAL CUSTOMER SERVICE & INFO. EXP.	0	0	0	0	0	0	0	0	0	0
SALES EXPENSES											
911.000	Sales Supervision										0
912.000	Sales Demonstration and Selling										0
913.000	Sales Advertising Expense										0
916.000	Miscellaneous Sales Expense										0
	TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0	0
ADMIN. & GENERAL EXPENSES											
OPERATION- ADMIN. & GENERAL EXP.											
920.000	Admin & Gen-Administrative Salaries										
	Admin & Gen-Admin Salaries - Allocated					0					0
	Admin & Gen-Admin. Salaries- 100% MO										0
	Admin & Gen- Admin. Salaries- 100% KS										0
921.000	Admin & General Off Supply										
	Admin & General Off Supply- Allocated					0					0
	Admin & General Off Supply- 100% MO										0
	Admin & General Off Supply- 100% KS										0
	Settlement - Misc Issues for ER-2010-0355										0
922.000	Admin Expense Transfer Credit										0
922.001	Admin Expense Transfer Credit 2										0
923.000	Outside Services Employed										
	Outside Services Employed-Allocated					0	0				0
	Outside Services-100 % MO					0					0
	Outside Services- 100% KS					0					0
924.000	Property Insurance										0
925.000	Injuries and Damages										0
926.000	Employee Pensions and Benefits										
	Employee Pensions										0
	Employee OPEB										0
	Empl Ben-OPEB-MO										0
	Empl Ben-OPEB-KS										0
	Other Miscellaneous Employee Benefits										0
927.000	Franchise Requirements										0
928.000	Regulatory Comm Exp										
	Regulatory Comm Exp-FERC Assment										0
	Reg Comm Exp- MPSC Assment 100% to MO										0
	Reg Comm Exp- KCC Assment 100% to KS										0
	Reg Comm Exp- MO Proceeding 100% to MO					0					0
	Reg Comm Exp- KS Proceeding 100% to KS					0					0
	Reg Comm Exp - FERC Proceedings - Allocated										0
	Regulatory Comm Expense- FERC Proceedings 100% to FERC										0
	Load Research Expenses- 100% to MO										0
	Miscellaneous Regulatory Expense										0
929.000	Duplicate Charges-Credit										0
930.100	General Advertising Expense										
	General Advertising Expense - Allocated										0
	General Advertising Expense - 100% MO										0
930.200	Miscellaneous General Expense					0					

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Detail of Cost of Service Adjustments

Detail of Cost of Service Adjustments		Estimated			Surveillance Only			Surveillance Only			Total by
		Remove GRT	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	KCMO Earnings Tax	Inc Tx Exp-FIN to MO Basis	
Account		R-1	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-18	CS-19	Account
931.000	Admin & General Expense-Rents-Allocated					0					0
	Admin & General Expense-Rents-100% MO					0					0
	Admin & General Expense-Rents-100% KS					0					0
933.000	Transportation Expense							(160,568)			(160,568)
	TOTAL OPERATION- ADMIN. & GENERAL EXP.	0	0	0	0	0	0	(160,568)	0	0	(160,568)
	MAINT., ADMIN. & GENERAL EXP.										
935.000	Maintenance Of General Plant										0
	TOTAL MAINT., ADMIN. & GENERAL EXP.	0	0	0	0	0	0	0	0	0	0
	TOTAL ADMIN. & GENERAL EXPENSES	0	0	0	0	0	0	(160,568)	0	0	(160,568)
	TOTAL ELEC OPER & MAINT EXP	0	8,451,877	1,189,322	151,780	0	0	(148,025)	0	0	9,644,954
	DEPRECIATION EXPENSE										
403.000	Depreciation Expense, Dep. Exp.							4,849,600			4,849,600
403.000	Hawthorn 5 Settlement-Depreciation										0
703.001	Other Depreciation										0
	TOTAL DEPRECIATION EXPENSE	0	0	0	0	0	0	4,849,600	0	0	4,849,600
	AMORTIZATION EXPENSE										
704.000	Amortization of Limited Term Plant-Allocated										0
705.000	Amortization of Other Plant							289,697			289,697
705.001	Amortization-Non-Plant-Allocate							18,380			18,380
705.001	Amortiz-lat Reg Asset & Other Non-Plant - MO										0
705.001	Amortiz-lat Reg Asset & Other Non-Plant - KS										0
707.400	Regulatory Credits										0
705.00x	Amortiz of Unrecovered Reserve-KS							(1,661,925)			(1,661,925)
711.100	Accretion Exp-Asset Retirement Obligation										0
711.000	Write down-Emissions Allowance Liab-Whsl										0
	TOTAL AMORTIZATION EXPENSE	0	0	0	0	0	0	(1,353,848)	0	0	(1,353,848)
	OTHER OPERATING EXPENSES										
708.100	Taxes Other Than Income Taxes-Allocated										
	Property Tax										0
	Payroll Tax										0
	Other Miscellaneous Taxes										0
708.200	Gross Receipts Tax-100% MO	(57,795,656)									(57,795,656)
708.300	KCMO City Earnings Tax-100% MO								(45,847)		(45,847)
	TOTAL OTHER OPERATING EXPENSES	(57,795,656)	0	0	0	0	0	0	(45,847)	0	(57,841,503)
	TOTAL OPERATING EXPENSE	(57,795,656)	8,451,877	1,189,322	151,780	0	0	3,347,727	(45,847)	0	(44,700,797)
	INCOME TAXES										
709.100	Current Income Taxes									58,893,631	58,893,631
	TOTAL CURRENT INCOME TAXES	0	0	0	0	0	0	0	0	58,893,631	58,893,631
	DEFERRED INCOME TAXES										
710.100	Deferred Income Taxes - Def. Inc. Tax.									(50,293,398)	(50,293,398)
711.410	Amortization of Deferred ITC									(321,874)	(321,874)
711.100	Amort of Excess Deferred Income Taxes									(736,449)	(736,449)
820.001	Amort. Of prior deferred taxes-Tax Rate Change									(10,880,443)	(10,880,443)
811.200	Amort of R&D Credits									0	0
809.000	Amortization of Cost of Removal-ER-2007-0291									0	0
	TOTAL DEFERRED INCOME TAXES	0	0	0	0	0	0	0	0	(62,232,164)	(62,232,164)
	Total Expense Adjustments	(57,795,656)	8,451,877	1,189,322	151,780	0	0	3,347,727	(45,847)	(3,338,532)	(48,039,329)

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Income Tax - Schedule 11

Income Tax - Schedule 11						(Jurisdictional) Adjusted with 7.718% Return
Line No.	Line Description	Total Company Balance *	Juris Factor #	Juris Allocator *	Tax Rate B	C
1	Net Income Before Taxes (Sch 9)	356,472,370				165,099,350
2	Add to Net Income Before Taxes:					
3	Depreciation Exp	184,942,567				101,471,586
4	Plant Amortization Exp	18,152,668				9,959,741
5	Amortization of Unrecovered Reserve on General Plt-KS	1,661,925	100% KS	0.0000%		0
6	Book Nuclear Fuel Amortization	22,763,797				13,066,920
7	Transp & Unit Train Depr-Clearing (a)	(148,033)				1,429,584
8	50% Meals & Entertainment	1,045,277	Sal&Wg	54.7219%		571,995
9	Total	228,418,201				126,499,826
10	Subtract from Net Income Before Taxes:					
11	Interest Expense	118,382,377				61,779,360
12	IRS Tax Return Depreciation	267,723,349	PTD	55.1166%		147,560,007
13	IRS Tax Return Plant Amortization	6,350,607	PTD	55.1166%		3,500,239
14	IRS Tax Return Nuclear Amortization	22,596,472	E1	57.4022%		12,970,872
15	Employee 401k ESOP Deduction	2,700,000	Sal&Wg	54.7219%		1,477,491
16	IRC Section 199 Domestic Production Activities	0	D1	54.6841%		0
17	Total	417,752,805				227,287,969
18	Net Taxable Income	167,137,767				64,311,207
19	Provision for Federal Income Tax:					
20	Net Taxable Income	167,137,767				64,311,207
21	Deduct State Income Tax @ 100.0%	9,087,099			6.25%	3,567,261
22	Deduct City Income Tax	0				0
23	Federal Taxable Income	158,050,668				60,743,946
24	Federal Tax Before Tax Credits	55,317,734			35.00%	21,260,381
25	Less Tax Credits:					
26	Wind Tax Credit	(11,053,018)	E1	57.4022%		(6,344,675)
27	Research and Development Tax Credit	(700,000)	E1	57.4022%		(401,815)
28	Fuels Tax Credit	(76,354)	E1	57.4022%		(43,829)
29	Total Federal Tax	43,488,362				14,470,061
30	Provision for State Income Tax:					
31	Net Taxable Income	167,137,767				64,311,207
32	Deduct Federal Income Tax @ 50.0%	21,744,181			17.50%	7,235,031
33	Deduct City Income Tax	0				0
34	State Jurisdictional Taxable Income	145,393,586				57,076,176
35	Total State Tax	9,087,099			6.25%	3,567,261
36	Provision for City Income Tax:					
37	Net Taxable Income	167,137,767				64,311,207
38	Total City Tax	0			0.00%	0
39	Effective Tax rate before Tax Cr and Earnings Tax	38.39%				38.39%
40	Summary of Provision for Current Income Tax:					
41	Federal Income Tax	43,488,362				14,470,061
42	State Income Tax	9,087,099				3,567,261
43	City Income Tax	0				0
44	Total Provision for Current Income Tax	52,575,461				18,037,322

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Income Tax - Schedule 11

Line No.	Line Description	Total Company Balance *	Juris Factor #	Juris Allocator *	Tax Rate	(Jurisdictional) Adjusted with
						7.718% Return
45	Deferred Income Taxes:					
46	Deferred Income Taxes - Excess IRS Tax over Tax SL	41,576,690	See Computation Below			23,342,678
47	Amortization of Deferred ITC	(1,073,314)	PTD	55.1166%		(591,574)
48	Amort of Excess Deferred Income Taxes (ARAM)	(736,449)	PTD	55.1166%		(405,906)
49	Amort. of Prior Deferred taxes - Turnaround of Book/Tax Basis Differences	(10,880,443)	PTD	55.1166%		(5,996,930)
50	Amortization of R&D Credits	(194,111)	100% MO	100.0000%		(194,111)
51	Amortization of Cost of Removal-ER-2007-0291	354,438	100% MO	100.0000%		354,438
52	Total Deferred Income Tax Expense	<u>29,046,811</u>				<u>16,508,595</u>
53	Total Income Tax	<u>81,622,272</u>				<u>34,545,918</u>

54 (a) Percent of vehicle depr clearing to O&M 54.160%

55 Effective Tax Rate excluding City Earnings Taxes - MO juris 38.3900% 38.3900%

Interest Expense Proof:

Total Rate Base (Sch. 2)	2,129,955,525
X Wtd Cost of Debt	<u>2.901%</u>
Interest Exp	61,779,360
Less: Interest Expense from Line 7	<u>61,779,360</u>
Difference	<u>0</u>

* As Needed

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Income Tax - Schedule 11

					(Jurisdictional)
					Adjusted with
Line No.	Line Description	Total Company Balance *	Juris Factor #	Juris Allocator *	7.718% Return
Tax Rate					
Computation of Line 43 Above:					
Straight Line Tax Depreciation:					
56	Annualized Book Depreciation (Sch 5)	184,942,567			101,471,586
57	Amortiz of Unrecovered Reserve on General Plt-KS	1,661,925	100% KS	0.0000%	0
58	Total Straight Line Tax Depreciation	186,604,492			101,471,586
59	Straight Line Tax Ratio	80.97%			80.97%
60	Straight Line Tax Depreciation	151,094,030			82,161,746
Deferred Income Taxes - Excess IRS Tax over Tax SL:					
61	IRS Tax Return Depreciation	267,723,349			147,560,007
62	Less: Tax Straight Line Depreciation	151,094,030			82,161,746
63	Excess IRS Tax Depr over Tax SL Depr	116,629,319			65,398,262
64	IRS Tax Return Plant Amortization	6,350,607			3,500,239
65	Less: Tax Straight Line Amortization	14,511,767	PTD	55.1166%	7,998,393
66	Excess IRS Tax Amort over Tax SL Amort	(8,161,160)			(4,498,154)
67	IRS Tax Return Nuclear Amortization	22,596,472			12,970,872
68	Less: Tax Straight Line Nuclear Amort	22,763,797	E1	57.4022%	13,066,920
69	Excess IRS Tax Nuclear Amort over Tax SL Nuclear Amort	(167,325)			(96,048)
70	Total Timing Differences	108,300,834			60,804,059
71	Effective Tax rate	38.39%			38.39%
72	Deferred Income Taxes - Excess IRS Tax over Tax SL	41,576,690			23,342,678

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Working Capital - Schedule 12

Line No.	Account No.	Description	Direct/Update /True UP Adjusted Balance	Juris Factor #	Juris Allocator	Juris Adjusted Balance
	A	B	E	F	G	H
1	151	FUEL INVENTORY - RB-74				
2		Coal	42,898,788	E1	57.4022%	24,624,848
3		Oil	7,395,246	E1	57.4022%	4,245,034
4		Lime/Limestone	303,759	E1	57.4022%	174,364
5		Ammonia	194,112	E1	57.4022%	111,425
6		Powder Activated Carbon	170,075	E1	57.4022%	97,627
7		FOSSIL FUELS	50,961,980			29,253,298
8						
9	120	NUCLEAR FUEL IN REACTOR - RB-75				
10		Fuel w/o MO Gross AFUDC	217,165,297	E1	57.4022%	124,657,658
11		Less Accum Prov for Amort	(161,365,463)	E1	57.4022%	(92,627,326)
12		TOTAL NUCLEAR FUEL IN REACTOR	55,799,834			32,030,332
13						
14		TOTAL FUEL INVENTORY	106,761,814			61,283,630
15						
16	154 & 163	MATERIALS & SUPPLIES - RB-72				
17		Fossil Generation Related M&S	67,349,033	D1	54.6841%	36,829,213
18		Wolf Creek Related M&S	34,127,771	D1	54.6841%	18,662,464
19		T&D Related M&S - MO	155,056	100% MO	100.0000%	155,056
20		T&D Related M&S - KS	75,248	100% KS	0.0000%	0
21		T&D Related M&S - ALLOCATED	6,626,126	PTD	55.1166%	3,652,095
22		Wind Generation Related M&S	0	D1	54.6841%	0
23		Miscellaneous Other	0	PTD	55.1166%	0
24		TOTAL MATERIALS & SUPPLIES	108,333,234			59,298,828
25						
26	165	PREPAYMENTS - RB-50 (excl GRT)				
27		GRT Taxes	0	100% MO	100.0000%	0
28		General Insurance	5,230,997	PTD	55.1166%	2,883,148
29		Postage	197,908	C2	52.7019%	104,301
30		Other	3,431,312	D1	54.6841%	1,876,382
31		Wolf Creek General Insurance	1,761,484	D1	54.6841%	963,252
32		TOTAL PREPAYMENTS	10,621,701			5,827,083
33						
34		WORKING CAPITAL, excl Cash	225,716,749			126,409,541
35						
36		CASH WORKING CAPITAL - Sch 8				(49,375,616)
37						
38		TOTAL WORKING CAPITAL				77,033,925

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Accumulated Deferred Income Tax Reserves - Schedule 13

LINE NO.	Account No. A	Line Description B	Total Comp Financial C	Rate Case Adj D	Total Comp Juris E	Juris Factor # F	Juris Allocator G	Juris Adjusted Balance H
1	190	ACCT 190 ACCUM DEFERRED TAX						
2		Misc	0	0	0	PTD	55.1166%	0
3		Net Operating Loss	(70,437,384)	869,168	(69,568,216)	PTD	55.1166%	(38,343,635)
4		Vacation & Other Salaries & Wages Alloc	(10,405,926)	3,170,832	(7,235,094)	Sal&Wg	54.7219%	(3,959,181)
5		Advertising	0	0	0	100% MO	100.0000%	0
6		Nuclear Fuel	0	0	0	E1	57.4022%	0
7		TOTAL ACCT 190	(80,843,310)	4,040,000	(76,803,310)			(42,302,816)
8								
9	281	ACCELERATED AMORTIZATION	0	0	0	D1	54.6841%	0
10								
11	282	LIBERALIZED DEPRECIATION						
12		Method/Life Depreciation - Non Wolf Creek	656,949,908	49,256,960	706,206,868	D1	54.6841%	386,182,870
13		Method/Life Depreciation - Wolf Creek	145,730,488	(9,788,747)	135,941,741	D1	54.6841%	74,338,518
14		Nuclear Fuel	321,444	(4,214)	317,230	E1	57.4022%	182,097
15								
16		TOTAL LIBERALIZED DEPRECIATION	803,001,840	39,463,999	842,465,839			460,703,484
17								
18		ACCUM DIT ON BASIS DIFFERENCES						
19		Gross AFUDC - Wolf Creek Construction	19,065,699	(649,076)	18,416,623	100% MO	100.0000%	18,416,623
20		AFUDC Debt/Cap Int - W/O Fuel & Wolf Creek Constr	(11,632,206)	(178,794)	(11,811,000)	D1	54.6841%	(6,458,739)
21		AFUDC Debt - Nuclear Fuel	0	0	0	E1	57.4022%	0
22		Contributions in Aid of Construction	(28,008,546)	(643,656)	(28,652,202)	D1	54.6841%	(15,668,199)
23		Repair Allowance	51,952,444	2,427,400	54,379,844	D1	54.6841%	29,737,128
24		Repair Expense - Wolf Creek	44,713,485	(700,515)	44,012,970	D1	54.6841%	24,068,097
25		Repair Expense - Production	117,128,761	877,570	118,006,331	D1	54.6841%	64,530,700
26		Pensions Capitalized - Assigned	414,597	215,875	630,472	100% MO	100.0000%	630,472
27		Pensions Capitalized - Allocated			0	D1	54.6841%	0
28		Payroll Tax Capitalized - Assigned	334,803	163,328	498,131	100% MO	100.0000%	498,131
29		Payroll Tax Capitalized - Allocated			0	D1	54.6841%	0
30		Prop Tax Capitalized - Assigned - Wolf Creek			0	100% MO	100.0000%	0
31		Prop Tax Capitalized - Assigned	2,291,109	(463,523)	1,827,586	100% MO	100.0000%	1,827,586
32		Prop Tax Capitalized - Allocated - Wolf Creek			0	D1	54.6841%	0
33		Prop Tax Capitalized - Allocated	42,394	1,380,559	1,422,953	D1	54.6841%	778,129
34		Health & Welfare Capitalized	250,857	73,245	324,102	D1	54.6841%	177,232
35		MSC0140 - Strategic Initiative Capitalized			0	100% MO	100.0000%	0
36		Other Miscellaneous	43,943,321	(205,287)	43,738,034	D1	54.6841%	23,917,750
37		TOTAL ACCUM DIT ON BASIS DIFFERENCES	240,496,718	2,297,126	242,793,844			142,454,911
38								
39		TOTAL ACCT 282	1,043,498,558	41,761,125	1,085,259,683			603,158,395
40								
41	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)						
42		Prior Years Depr ADJ & Other Total Plant	(6,615,910)	86,738	(6,529,172)	D1	54.6841%	(3,570,419)
43		SO2 Emissions & Other E1 Alloc	11,449,723	(150,112)	11,299,611	E1	57.4022%	6,486,225
44		Postretirement Benefits & Other Salaries & Wages	(7,092,638)	8,355,468	1,262,831	Sal&Wg	54.7219%	691,045
45		Customer Demand Prog & Other 100% MO	27,014,772	(354,178)	26,660,594	100% MO	100.0000%	26,660,594
46		Customer Demand Prog & Other 100% KS	(697,496)	697,496	0	100% KS	0.0000%	0
47		TOTAL ACCT 283	24,058,450	8,635,413	32,693,863			30,267,445
48								
49		TOTAL ACCUMULATED DEFERRED TAXES	986,713,698	54,436,538	1,041,150,236			591,123,024

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Capital Structure

Line No.	Description		Actual at 12-31-2012	Percent	Required Return	Weighted Return	
	A		B	C	D	E	
1	Long-Term Debt	**	2,244,098	50.024%	5.7983%	2.9005%	**
2	Preference Stock	**	24,886	0.555%	4.2913%	0.0238%	**
3	Common Equity	**	2,217,050	49.421%	9.7000%	4.7939%	** ==>Return on Equity -Per ER-2012-174
4	Overall Cost of Capital		<u>4,486,034</u>	<u>100.000%</u>		7.7182%	==>Return on Investment
Actual Earned Return on Equity							
5	Long-Term Debt		2,244,098	50.024%	5.7983%	2.9005%	
6	Preference Stock		24,886	0.555%	4.2913%	0.0238%	
7	Common Equity		2,217,050	49.421%	6.4853%	3.2051%	==>Return on Equity - As Earned during 2013
8	Overall Cost of Capital		<u>4,486,034</u>	<u>100.000%</u>		6.1294%	==>Return on Investment

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Rate Case Utility Allocation Factors

Jurisdiction Factors		Jurisdictional Allocators			
		MO Retail	KS Retail	Non Juris / Wholesale	Total
100% MO	Missouri Jurisdictional	100.0000 %	0.0000 %	0.0000 %	100.0000 %
100% KS	Kansas Jurisdictional	0.0000 %	100.0000 %	0.0000 %	100.0000 %
NonJur/Wh	Non Jurisdictional/Wholesale	0.0000 %	0.0000 %	100.0000 %	100.0000 %
D1	D1 - Demand (Capacity) Factor	54.6841 %	45.0782 %	0.2377 %	100.0000 %
E1	E1 - Energy Factor with Losses (E1)	57.4022 %	42.3653 %	0.2325 %	100.0000 %
E2	E2 - Energy Factor without Losses (E2)	57.5183 %	42.2493 %	0.2324 %	100.0000 %
C1	C1 - Customer - Elec (Retail only) (C1)	52.7024 %	47.2976 %	0.0000 %	100.0000 %
C2	C2 - Customer - Elec & Wholesale (C2)	52.7019 %	47.2972 %	0.0009 %	100.0000 %

Blended Factors (See Calculation Below)

		MO	KS & Whsl	
Sal&Wg	Sal & Wg - Salaries & Wages w/o A&G	54.7219 %	45.2781 %	100.0000 %
PTD	PTD - Prod/Trsm/Dist Plant (excl Gen)	55.1166 %	44.8834 %	100.0000 %
Dist Plt	Dist Plt - Weighted Situs Basis	54.9027 %	45.0973 %	100.0000 %

Situs Basis Plant used for Dist Depr Reserve

		MO Retail	KS Retail	Non Juris / Wholesale	
360L	360 - Dist Land	43.7101 %	56.2899 %	0.0000 %	100.0000 %
360LR	360 - Dist Land Rights	58.3311 %	41.6689 %	0.0000 %	100.0000 %
361	361 - Dist Structures & Improvements	49.4968 %	50.5032 %	0.0000 %	100.0000 %
362	362 - Distr Station Equipment	59.4954 %	40.5046 %	0.0000 %	100.0000 %
362Com	362 - Distr Station Equip-Communication	54.9206 %	45.0794 %	0.0000 %	100.0000 %
364	364 - Dist Poles, Towers & Fixtures	54.6195 %	45.3805 %	0.0000 %	100.0000 %
365	365 - Dist Overhead Conductor	54.7806 %	45.2194 %	0.0000 %	100.0000 %
366	366 - Dist Underground Circuits	58.1357 %	41.8643 %	0.0000 %	100.0000 %
367	367 - Dist Underground Conduct & Devices	52.3257 %	47.6743 %	0.0000 %	100.0000 %
368	368 - Dist Line Transformers	57.6796 %	42.3204 %	0.0000 %	100.0000 %
369	369 - Dist Services	51.4020 %	48.5980 %	0.0000 %	100.0000 %
370	370 - Dist Meters	53.8023 %	46.1977 %	0.0000 %	100.0000 %
371	371 - Dist Customer Premise Installations	74.4868 %	25.5132 %	0.0000 %	100.0000 %
373	373 - Dist Street Lights & Traffic Signals	33.2956 %	66.7044 %	0.0000 %	100.0000 %

		Per Schedule 3	
Calc of PTD Allocation Factor		Total Adj Plant	MO Juris
Total Production Plant		5,265,517,074	2,908,008,058
Total Transmission Plant		431,772,826	236,362,236
Total Distribution Plant		1,969,574,448	1,081,348,382
Total Prod, Transm & Dist Plant		<u>7,666,864,348</u>	<u>4,225,718,677</u>
Total PTDist Allocation Factor			<u>55.1166 %</u>

Calculation of Salaries and Wages Allocation Factor

		COSCLAS			
Elec Oper & Mtce Labor		Test Year Labor	Factor	Juris Allocator	MO Juris
Production - Demand Related		96,241,792	D1	54.6841 %	52,628,958
Production - Energy Related Related		7,871,343	E1	57.4022 %	4,518,324
Transmission		3,100,781	D1	54.6841 %	1,695,634
Distribution		23,528,557	Dist Plt	54.9027 %	12,917,813
Customer Accounts		9,539,707	C2	52.7019 %	5,027,607
Customer Services		841,902	C2	52.7019 %	443,698
Sales		311,583	C2	52.7019 %	164,210
Subtotal Salaries & Wages W/O A&G		<u>141,435,665</u>		<u>54.7219 %</u>	<u>77,396,244</u>
Administrative & General		29,523,048	Sal&Wg	54.7219 %	16,155,573
TOTAL LABOR		<u>170,958,713</u>			<u>93,551,817</u>

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Rate Case Utility Allocation Factors

		Jurisdictional Allocators				
		Sch 3			Juris Allocators	
Situs Distribution Allocation Factors		Total	Missouri	Kansas	Missouri	Kansas
36000 - Dist Land		8,167,469	3,570,005	4,597,464	43.7101 %	56.2899 %
36001 - Dist Land Rights		16,589,190	9,676,655	6,912,534	58.3311 %	41.6689 %
36100 - Dist Structures & Improvements		12,578,417	6,225,910	6,352,507	49.4968 %	50.5032 %
36200 - Distr Station Equipment		191,546,089	113,961,176	77,584,913	59.4954 %	40.5046 %
36203 - Distr Station Equip-Communication		4,111,289	2,257,946	1,853,343	54.9206 %	45.0794 %
36400 - Dist Poles, Towers & Fixtures		289,349,912	158,041,383	131,308,529	54.6195 %	45.3805 %
36500 - Dist Overhead Conductor		225,510,352	123,536,019	101,974,333	54.7806 %	45.2194 %
36600 - Dist Underground Circuits		248,355,046	144,382,932	103,972,114	58.1357 %	41.8643 %
36700 - Dist Underground Conduc & Devices		443,252,646	231,935,257	211,317,389	52.3257 %	47.6743 %
36800 - Dist Line Transformers		269,824,399	155,633,589	114,190,810	57.6796 %	42.3204 %
36900 - Dist Services		116,323,178	59,792,485	56,530,693	51.4020 %	48.5980 %
37000 - Dist Meters		97,124,142	52,255,004	44,869,138	53.8023 %	46.1977 %
37100 - Dist Customer Premise Installations		10,885,397	8,108,188	2,777,209	74.4868 %	25.5132 %
37300 - Dist Street Lights & Traffic Signals		35,956,923	11,972,081	23,984,842	33.2956 %	66.7044 %
Total by Jurisdiction		1,969,574,448	1,081,348,631	888,225,816		
Total Dist Plant - Weighted Situs		1,969,574,448	1,081,348,631	888,225,816	54.9027 %	45.0973 %

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Authorized Depreciation Rates by Jurisdiction

ACCT. NO.	DESCRIPTION	MISSOURI JURISDICTION
PRODUCTION PLANT		
STEAM		
31000	LAND & LAND RIGHTS	0.00%
31100	STRUCTURES & IMPROVEMENTS	3.07%
31102	STRUCTURES & IMPROVEMENTS - H5	1.21%
31104	STRUCTURES & IMPROVEMENTS - IATAN 2	1.52%
31106	Structures & Improv - Iatan 2 - MO Juris Disallow	1.52%
31200	BOILER PLANT EQUIPMENT	2.86%
31201	UNIT TRAINS	3.16%
31202	AQC EQUIPMENT	0.00%
31203	BOILER PLANT EQUIPMENT - H5	1.21%
31204	BOILER PLANT EQUIPMENT - IATAN 2	1.68%
31205	Boiler Plt Eq - Iatan 1 MO Juris Disallow	2.86%
31206	Boiler Plt Eq - Iatan 2-MO Juris Disallow	1.68%
31400	TURBOGENERATOR UNITS	3.27%
31404	TURBOGENERATOR UNITS-IATAN 2	1.59%
31406	Turbogenerator- Iatan 2-MO Juris Disallow	1.59%
31500	ACCESSORY ELECTRIC EQUIPMENT	3.87%
31501	ACCESSORY ELECTRIC EQUIPMENT - H5	1.08%
31502	ACC ELEC EQUIP - COMPUTERS	3.87%
31504	ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	1.71%
31505	Accessory Elec Equip - Iatan 1 MO Juris Disallow	3.87%
31506	Accessory Elec Equip - Iatan 2 MO Juris Disallow	1.71%
31600	MISC. POWER PLANT EQUIPMENT	2.27%
31601	MISC. POWER PLANT EQUIPMENT - H5	0.62%
31604	MISC. POWER PLANT EQUIPMENT-IATAN 2	1.40%
31605	Misc Pwr Plt Eq - Iatan 1 - MO Jur Disallow	2.27%
31606	Misc Pwr Plt Eq - Iatan 2 - MO Jur Disallow	1.40%
NUCLEAR		
32100	STRUCTURES & IMPROVEMENTS	1.48%
32101	MISSOURI GROSS AFDC	1.48%
32200	REACTOR PLANT EQUIPMENT	1.60%
32201	MISSOURI GROSS AFDC	1.60%
32300	TURBOGENERATOR UNITS	1.71%
32301	MISSOURI GROSS AFDC	1.71%
32400	ACCESSORY ELECT. EQUIPMENT	2.11%
32401	MISSOURI GROSS AFDC	2.11%
32500	MISC POWER PLANT EQUIPMENT	2.93%
32501	MISSOURI GROSS AFDC	2.93%
REGULATORY DISALLOWANCES		
32801	MPSC DISALLOWANCE	1.60%
32802	MPSC DISALLOW - NOT MO JURIS	1.60%
32803	KCC DISALLOWANCE	0.00%
32804	KCC DISALLOW - NOT KS JURIS	0.00%
32800	MISSOURI GROSS AFDC	1.60%
OTHER PRODUCTION PLANT - CT		
34000	LAND - CT	0.00%
34001	LAND RIGHTS - CT	0.00%
34100	STRUCTURES & IMPROVEMENTS - CT	2.99%
34200	FUEL HOLDERS, PRODUCERS AND ACC - CT	3.18%
34400	GENERATORS - CT	3.53%
34500	ACCESSORY ELECTRIC EQUIPMENT - CT	2.17%
34600	OTHER PROD-MISC PWR PLT EQUIP - CT	2.27%

(a)

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Authorized Depreciation Rates by Jurisdiction

ACCT. NO.	DESCRIPTION	MISSOURI JURISDICTION
OTHER PRODUCTION PLANT - WIND		
34000	LAND - WIND	0.00%
34102	STRUCTURES & IMPROVEMENTS - WIND	5.00%
34402	GENERATORS - WIND	5.00%
34502	ACCESSORY ELECTRIC EQUIPMENT - WIND	5.00%
34602	OTHER PROD-MISC PWR PLT EQUIP - WIND	
TRANSMISSION PLANT		
LAND AND LAND RIGHTS		
35000	LAND	0.00%
35002	LAND RIGHTS-WOLF CREEK	0.00%
35200	STRUCTURES AND IMPROVEMENTS	1.93%
35201	STRUCTURES AND IMPROVEMENTS-WOLF CREEK	1.93%
35202	MO GROSS AFDC	1.93%
35300	STATION EQUIPMENT	1.51%
35301	STATION EQUIPMENT - WOLF CREEK	1.51%
35302	MO GROSS AFDC	1.51%
35303	STATION EQUIP - COMMUN EQUIP	12.50%
35400	TOWERS AND FIXTURES	0.87%
35500	POLES AND FIXTURES	2.40%
35501	POLES AND FIXTURES-WOLF CREEK	2.40%
35502	MO GROSS AFDC	2.40%
35600	OVERHEAD CONDUCTORS AND DEVICES	1.72%
35601	OVERHEAD CONDUCTOR & DEVICES-WOLF CREEK	1.72%
35602	MO GROSS AFDC	1.72%
35700	UNDERGROUND CONDUIT	1.56%
35800	UNDERGROUND CONDUCTORS & DEVICES	0.92%
DISTRIBUTION PLANT		
LAND & LAND RIGHTS		
36000	LAND (NON-DEPRECIABLE)	0.00%
36100	STRUCTURES & IMPROVEMENTS	1.52%
36200	STATION EQUIPMENT	1.96%
36203	STATION EQUIP - COMMUN EQUIP	12.50%
36400	POLES, TOWERS, & FIXTURES	3.40%
36500	OVERHEAD CONDUCTORS & DEVICES	2.45%
36600	UNDERGROUND CONDUIT	2.63%
36700	UNDERGROUND CONDUCTORS & DEV.	2.23%
36800	LINE TRANSFORMERS	1.92%
36900	SERVICES	4.65%
37000	METERS	1.17%
37100	INSTALLATION ON CUST. PREMISES	1.13%
37300	STREET LIGHTS & SIGNAL SYSTEMS	4.56%
GENERAL PLANT		
39000	STRUCTURES AND IMPROVEMENTS	2.56%

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Authorized Depreciation Rates by Jurisdiction

ACCT. NO.	DESCRIPTION	MISSOURI JURISDICTION
39100	OFFICE FURNITURE & EQUIPMENT	5.00%
39101	OFFICE FURNITURE & EQUIPMENT-WOLF CREEK	5.00%
39102	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	12.50%
39200	TRANSPORTATION EQUIP - AUTO'S	10.71%
39201	TRANSPORTATION EQUIP - LIGHT TRUCKS	9.38%
39202	TRANSPORTATION EQUIP - HEAVY TRUCKS	7.50%
39203	TRANSPORTATION EQUIP - TRACTORS	6.25%
39204	TRANSPORTATION EQUIP - TRAILERS	3.75%
39300	STORES EQUIPMENT	4.00%
39400	TOOLS, SHOP & GARAGE EQUIPMENT	3.30%
39500	LABORATORY EQUIPMENT	3.30%
39600	POWER OPERATED EQUIPMENT	6.54%
39700	COMMUNICATIONS EQUIPMENT	2.86%
39701	COMMUNICATIONS EQUIPMENT-WOLF CREEK	2.86%
39702	MO GROSS AFDC	2.86%
39800	MISCELLANEOUS EQUIPMENT	3.33%
39900	OTHER TANGIBLE PROPERTY	0.00%

PLANT THAT IS AMORTIZED (Depreciation rate is 0%)

	LAND RIGHTS & LEASEHOLD IMPROVEMENTS	
31101	LEASE HOLD IMPROVEMENTS - P&M BLDG	0.00%
32000	LAND & LAND RIGHTS - NUCLEAR	0.00%
32001	MISSOURI GROSS AFDC	0.00%
34002	LAND RIGHTS - WIND	0.00%
35001	LAND RIGHTS - TRANSMISSION	0.00%
36001	LAND RIGHTS - DISTRIBUTION	0.00%
38900	LAND & LAND RIGHTS - GENERAL	0.00%
39003	Struct & Imprv - Leashold (801 Charlotte)	0.00%
39004	Struct & Imprv - Leashold (Marshall)	0.00%
39005	Struct & Imprv - Leashold (1KC Place)	0.00%
	INTANGIBLE PLANT (to be Amortized)	
30100	ORGANIZATION	0.00%
30200	FRANCHISES & CONSENTS	0.00%
30301	INTANGIBLE SUBSTATION EQUIP (LIKE 353)	0.00%
30302	5-YR SOFTWARE	0.00%
30303	10-YR SOFTWARE	0.00%
30304	INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	0.00%
30305	5-YR SOFTWARE-WOLF CREEK	0.00%
30306	INTANGIBLE ACC EQUIP (LIKE 345)	0.00%
30307	Misc Intg Plt-Srct (Like 312)	0.00%
30308	Misc Intang Trans Line (Like 355)	0.00%
30310	Misc Intang-latan Hwy & Bridge	0.00%

a) Rate approved in Depreciation Authority Order effective July 7, 2012, EO-2012-0340

SCHEDULE DRI-2

**THIS DOCUMENT CONTAINS
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INFORMATION NOT AVAILABLE
TO THE PUBLIC**

KCPL
Case Name: 2014 AAO - LaCygne
Docket No(s): EU-2014-0255
Response to Discovery Request: MPSC_20140627-0001S
2014 Accounting Authority Order - LaCygne (AAO)

QUESTION 0001S:

Provide workpapers that support the direct testimony filing in Case No. EU-2014-0255. Specifically include support for the following amounts stated in the Direct Testimony of Ron Klote: A. Page 6, Line 6, \$336 million rate base amount, B. Page 6, Line 7, 16% of Missouri Jurisdiction rate base amount, C. Page 6, Line 23, \$1.8 million per month earnings impact D. The expected 4-month time period from LaCygne environmental in-service to the time rates are in effect.

RESPONSE: (do not edit or delete this line or anything above this)

The attachment to this data request is considered **HIGHLY CONFIDENTIAL** as it contains marketing analyses or other market specific information relating to services offered in competition with others and should be handled accordingly.

See worksheet “KCPL Sum” in the attached file “Q0001S MO La Cygne Construction Acctg Est – Updated 10-27-14 HC” for the calculation of the estimated total MO Jurisdictional Rate Base amount related to the La Cygne Environmental Project. This file is being provided as an update to the original file attached in DR 0001.

Information provided by: Linda Nunn

Attachment:

Q0001S_HC_ MO La Cygne Construction Acctg Est – Updated 10-27-14 HC.xls

Q0001S_Verification.pdf

SCHEDULE DRI-3, Pages 2-4

**THIS DOCUMENT CONTAINS
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INFORMATION NOT AVAILABLE
TO THE PUBLIC**