

**Exhibit No.:** \*  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2018-0145  
**Date Prepared:** September 4, 2018



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**AUDITING DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**KANSAS CITY LIGHT & POWER**  
**Test Year Ending June 30, 2017**  
**Update Period of December 31, 2017**  
**True-Up Period of June 30, 2018**  
**Staff True-up Direct - September 4, 2018**  
**TRUE-UP**

**CASE NO. ER-2018-0145**

**Jefferson City, MO**

**September 2018**

**Kansas City Light Power**  
**Case No. ER-2018-0145**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 6.93% Return	<u>C</u> 7.35% Return	<u>D</u> 7.42% Return
1	Net Orig Cost Rate Base	\$2,662,459,219	\$2,662,459,219	\$2,662,459,219
2	Rate of Return	6.93%	7.35%	7.42%
3	Net Operating Income Requirement	\$184,481,799	\$195,584,254	\$197,554,474
4	Net Income Available	\$197,492,198	\$197,492,198	\$197,492,198
5	Additional Net Income Required	-\$13,010,399	-\$1,907,944	\$62,276
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,156,873	\$33,946,699	\$34,619,233
8	Current Income Tax Available	\$34,597,976	\$34,597,976	\$34,597,976
9	Additional Current Tax Required	-\$4,441,103	-\$651,277	\$21,257
10	Revenue Requirement	-\$17,451,502	-\$2,559,221	\$83,533
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>-\$17,451,502</b>	<b>-\$2,559,221</b>	<b>\$83,533</b>

Kansas City Light Power  
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Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,574,662,844
2	Less Accumulated Depreciation Reserve		\$2,231,947,816
3	Net Plant In Service		\$3,342,715,028
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$43,156,114
6	Contributions in Aid of Construction Amortization		\$0
7	FAS 106 OPEB Tracker		-\$3,123,962
8	Reg Asset Excess Act FAS 87 vs Rate		\$6,350,748
9	Prepayments		\$8,041,079
10	Materials and Supplies		\$67,630,002
11	Fuel Inventory - Oil		\$4,655,390
12	Fuel Inventory - Coal		\$33,675,251
13	Fuel Inventory - Lime/Limestone		\$166,922
14	Fuel Inventory - Ammonia		\$175,800
15	Fuel Inventory - Nuclear		\$31,355,006
16	Powder Activated Carbon (PAC)		\$115,171
17	Vintage 1 DSM-Case No EO-2005-0329/ ER-2006-0314 Amort 10 year Jan 2007 through Dec 2016		\$0
18	Vintage 2 DSM-Case No ER-2007-0291 Amort 10 year Jan 2008 Dec 2017		\$0
19	Vintage 3 DSM-Case No ER-2009-0089 Amort 10 year Sept 2009 through Aug 2019		\$453,417
20	Vintage 4 DSM-Case No ER-2010-0355 Amort 10 year May 2011 through Apr 2021		\$5,989,195
21	Vintage 5 DSM-Case No ER-2012-0174 Amort 6 year Feb 2013 through Jan 2019		\$1,467,683
22	Vintage 6 DSM-Case No ER-2014-0370 Amort 6 year Oct 2015 through Sept 2021		\$10,895,632
23	Vintage 7 DSM-Case No ER-2016-0285 Amort 6 year Jun 2017 through May 2023		\$1,217,427
24	Vintage 8 DSM-Case No ER-2018-0145 Amort 6 year		\$31,135
25	Plant 1 and Common Regulatory Asset "Vintage 1 " Amort 26 year May 2011 through April 2037		\$8,361,323
26	Plant 1 and Common Regulatory Asset "Vintage 2" Amort 24.25 year Feb 2013 through April 2037		\$1,355,716
27	Plant Unit 2 Regulatory Asset "Vintage 1" Amort 47.7 year May 2011 through January 2059		\$14,482,034
28	Plant Unit 2 Regulatory Asset "Vintage 2" Amort 45.95 year Feb 2013 through January 2059		\$10,249,439
29	TOTAL ADD TO NET PLANT IN SERVICE		\$160,388,294
30	SUBTRACT FROM NET PLANT		

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**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
31	Federal Tax Offset	0.0000%	\$0
32	State Tax Offset	4.7342%	\$388,979
33	City Tax Offset	0.0000%	\$0
34	Interest Expense Offset	15.9452%	\$10,655,815
35	Contributions in Aid of Construction		\$0
36	Customer Deposits		\$4,326,974
37	Customer Advances for Construction		\$1,692,510
38	Income Eligible Weatherization Liability		\$942,596
39	Deferred Income Taxes-Depreciation at June 30, 2018		\$794,551,743
40	ADIT Related to Construction-- at June 30, 2018		-\$292,869
41	ADIT-Clean Charge Network- Electric Vehicles at June 30, 2018		-\$3,439,430
42	Other Regulatory Liability (SO2 Emission Allowances) 21 year May 2010 to Apr 2031		\$31,817,785
43	TOTAL SUBTRACT FROM NET PLANT		\$840,644,103
44	Total Rate Base		<u>\$2,662,459,219</u>

Kansas City Light Power  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - General Plant	\$72,186	P-2	\$0	\$72,186	53.7835%	\$0	\$38,824
3	302.000	Franchises and Consents- Missouri	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (like 353)- Production - Demand	\$2,033,869	P-4	\$0	\$2,033,869	52.7600%	\$0	\$1,073,069
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	P-5	\$0	\$0	100.0000%	\$0	\$0
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	P-6	\$0	\$0	56.6000%	\$0	\$0
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software- General Plant	\$174,436,182	P-7	\$0	\$174,436,182	53.7835%	\$0	\$93,817,884
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	P-8	\$0	\$0	53.7600%	\$0	\$0
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	P-9	\$0	\$0	100.0000%	\$0	\$0
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	P-10	\$0	\$0	56.6000%	\$0	\$0
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	P-11	\$0	\$0	52.7600%	\$0	\$0
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software- General Plant	\$190,339,548	P-12	\$0	\$190,339,548	53.7835%	\$0	\$102,371,271
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$31,223,905	P-13	\$0	\$31,223,905	52.7600%	\$0	\$16,473,732
14	303.070	Miscellaneous Intangibles Plant - Pr Srct (like 312)- General Plant	\$34,980	P-14	\$0	\$34,980	53.7835%	\$0	\$18,813
15	303.080	Miscellaneous Intangibles Transmission Line (like 355) - Demand	\$6,874,227	P-15	\$0	\$6,874,227	52.7600%	\$0	\$3,626,842
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$55,209	P-16	\$0	\$55,209	52.7600%	\$0	\$29,128
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$3,243,745	P-17	\$0	\$3,243,745	52.7600%	\$0	\$1,711,400
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$870,852	P-18	\$0	\$870,852	52.7600%	\$0	\$459,462
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$491,275	P-19	\$0	\$491,275	52.7600%	\$0	\$259,197
20	303.130	Miscellaneous Intangible Radio Frequencies- General Plant	\$1,464,314	P-20	\$0	\$1,464,314	53.7835%	\$0	\$787,559
21	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software- General Plant	\$124,319,903	P-21	-\$46,607,532	\$77,712,371	53.7835%	\$0	\$41,796,433
22		TOTAL INTANGIBLE PLANT	\$535,483,132		-\$46,607,532	\$488,875,600		\$0	\$262,486,551
23		PRODUCTION PLANT							
24		STEAM PRODUCTION							
25		HAWTHORN COMMON							
26	311.000	Structures - Electric - Hawthorn Common	\$19,373,204	P-26	\$0	\$19,373,204	52.7600%	\$0	\$10,221,302
27	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$1,148,753	P-27	\$0	\$1,148,753	52.7600%	\$0	\$606,082
28	314.000	Turbogenerator - Electric - Hawthorn Common	\$121,879	P-28	\$0	\$121,879	52.7600%	\$0	\$64,303
29	315.000	Accessory Equipment - Electric - Hawthorn Common	\$2,542,870	P-29	\$0	\$2,542,870	52.7600%	\$0	\$1,341,618
30	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$8,351,659	P-30	\$0	\$8,351,659	52.7600%	\$0	\$4,406,335
31		TOTAL HAWTHORN COMMON	\$31,538,365		\$0	\$31,538,365		\$0	\$16,639,640
32		HAWTHORN 5 PRODUCTION UNIT							
33	310.000	Land & Land Rights - Hawthorn 5	\$807,281	P-33	\$0	\$807,281	52.7600%	\$0	\$425,921
34	311.000	Structures & Improvements - Hawthorn 5	\$20,039,476	P-34	\$0	\$20,039,476	52.7600%	\$0	\$10,572,828
35	311.020	Structures - Rebuild - Hawthorn 5	\$8,573,500	P-35	\$0	\$8,573,500	52.7600%	\$0	\$4,523,379
36	312.000	Boiler Plant Equipment - Hawthorn 5	\$129,150,332	P-36	\$0	\$129,150,332	52.7600%	\$0	\$68,139,715

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37	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$9,833,424	P-37	\$0	\$9,833,424	52.7600%	\$0	\$5,188,115
38	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$216,529,718	P-38	\$0	\$216,529,718	52.7600%	\$0	\$114,241,079
39	314.000	Turbogenerator Units - Hawthorn 5	\$99,848,503	P-39	\$0	\$99,848,503	52.7600%	\$0	\$52,680,070
40	315.000	Accessory Electric Equipment - Hawthorn 5	\$28,731,035	P-40	\$0	\$28,731,035	52.7600%	\$0	\$15,158,494
41	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$33,439,428	P-41	\$0	\$33,439,428	52.7600%	\$0	\$17,642,642
42	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$6,365,735	P-42	\$0	\$6,365,735	52.7600%	\$0	\$3,358,562
43	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,305,161	P-43	\$0	\$2,305,161	52.7600%	\$0	\$1,216,203
44		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$555,623,593		\$0	\$555,623,593		\$0	\$293,147,008
45		IATAN COMMON PRODUCTION UNIT							
46	310.000	Land - Electric - Iatan Common	\$670,148	P-46	\$0	\$670,148	52.7600%	\$0	\$353,570
47	311.000	Structures - Electric - Iatan Common	\$105,112,121	P-47	\$0	\$105,112,121	52.7600%	\$0	\$55,457,155
48	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$205,066,169	P-48	\$0	\$205,066,169	52.7600%	\$0	\$108,192,911
49	312.010	Unit Trains - Electric - Iatan Common	\$1,554,088	P-49	\$0	\$1,554,088	52.7600%	\$0	\$819,937
50	314.000	Turbogenerators - Electric - Iatan Common	\$6,205,901	P-50	\$0	\$6,205,901	52.7600%	\$0	\$3,274,233
51	315.000	Accessory Equipment - Electric - Iatan Common	\$26,322,734	P-51	\$0	\$26,322,734	52.7600%	\$0	\$13,887,874
52	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$4,625,158	P-52	\$0	\$4,625,158	52.7600%	\$0	\$2,440,233
53		TOTAL IATAN COMMON PRODUCTION UNIT	\$349,556,319		\$0	\$349,556,319		\$0	\$184,425,913
54		IATAN UNIT 1 PRODUCTION UNIT							
55	310.000	Land - Electric - Iatan #1	\$3,691,922	P-55	\$0	\$3,691,922	52.7600%	\$0	\$1,947,858
56	311.000	Structures - Electric - Iatan #1	\$7,100,628	P-56	\$0	\$7,100,628	52.7600%	\$0	\$3,746,291
57	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$405,959,839	P-57	\$0	\$405,959,839	52.7600%	\$0	\$214,184,411
58	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$16,365	P-58	\$0	-\$16,365	100.0000%	\$0	-\$16,365
59	314.000	Turbogenerator - Electric - Iatan #1	\$78,326,001	P-59	\$0	\$78,326,001	52.7600%	\$0	\$41,324,798
60	315.000	Accessory Equipment - Electric - Iatan #1	\$57,204,887	P-60	\$0	\$57,204,887	52.7600%	\$0	\$30,181,298
61	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$622,572	P-61	\$0	-\$622,572	100.0000%	\$0	-\$622,572
62	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$6,610,817	P-62	\$0	\$6,610,817	52.7600%	\$0	\$3,487,867
63	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$11	P-63	\$0	-\$11	100.0000%	\$0	-\$11
64		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$558,255,146		\$0	\$558,255,146		\$0	\$294,233,575
65		IATAN #2 PRODUCTION UNIT							
66	311.040	Structures - Iatan #2	\$93,588,139	P-66	\$0	\$93,588,139	52.7600%	\$0	\$49,377,102
67	311.040	Structures - MO Juris Disallow - Iatan #2	-\$720,112	P-67	\$0	-\$720,112	100.0000%	\$0	-\$720,112
68	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	312.040	Boiler Plant Equipment - Iatan #2	\$668,275,933	P-69	\$0	\$668,275,933	52.7600%	\$0	\$352,582,382
70	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,689	P-70	\$0	-\$5,175,689	100.0000%	\$0	-\$5,175,689
71	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	P-71	\$0	\$0	100.0000%	\$0	\$0
72	314.040	Turbogenerator - Iatan #2	\$230,998,005	P-72	\$0	\$230,998,005	52.7600%	\$0	\$121,874,547
73	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	P-73	\$0	-\$715,476	100.0000%	\$0	-\$715,476

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74	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2 - Missouri only	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	315.040	Accessory Equipment - Iatan #2	\$57,141,038	P-75	\$0	\$57,141,038	52.7600%	\$0	\$30,147,612
76	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	P-76	\$0	-\$239,102	100.0000%	\$0	-\$239,102
77	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$5,191,894	P-78	\$0	\$5,191,894	52.7600%	\$0	\$2,739,243
79	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$26,736	P-79	\$0	-\$26,736	100.0000%	\$0	-\$26,736
80	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	P-80	\$0	\$0	100.0000%	\$0	\$0
81		<b>TOTAL IATAN #2 PRODUCTION UNIT</b>	<b>\$1,048,317,894</b>		<b>\$0</b>	<b>\$1,048,317,894</b>		<b>\$0</b>	<b>\$549,843,771</b>
82		<b>LACYGNE COMMON PLANT PRODUCTION UNIT</b>							
83	310.000	Land - LaCygne Common	\$767,850	P-83	\$0	\$767,850	52.7600%	\$0	\$405,118
84	311.000	Structures - LaCygne Common	\$105,930,523	P-84	\$0	\$105,930,523	52.7600%	\$0	\$55,888,944
85	312.000	Boiler Pit Equipment - LaCygne	\$131,981,610	P-85	\$0	\$131,981,610	52.7600%	\$0	\$69,633,497
86	312.010	Boiler Unit Train - LaCygne Common	\$456,630	P-86	\$0	\$456,630	52.7600%	\$0	\$240,918
87	314.000	Turbogenerator - LaCygne Common	\$768,771	P-87	\$0	\$768,771	52.7600%	\$0	\$405,604
88	315.000	Accessory Equipment - LaCygne Common	\$3,783,194	P-88	\$0	\$3,783,194	52.7600%	\$0	\$1,996,013
89	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	P-89	\$0	\$0	52.7600%	\$0	\$0
90	316.000	Miscellaneous Power Pit - LaCygne Common	\$4,479,431	P-90	\$0	\$4,479,431	52.7600%	\$0	\$2,363,348
91		<b>TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT</b>	<b>\$248,168,009</b>		<b>\$0</b>	<b>\$248,168,009</b>		<b>\$0</b>	<b>\$130,933,442</b>
92		<b>LACYGNE #1 PRODUCTION UNIT</b>							
93	310.000	Land - LaCygne #1	\$1,937,712	P-93	\$0	\$1,937,712	52.7600%	\$0	\$1,022,337
94	311.000	Structures - LaCygne #1	\$19,745,174	P-94	\$0	\$19,745,174	52.7600%	\$0	\$10,417,554
95	312.000	Boiler Pit Equipment - LaCygne #1	\$359,113,009	P-95	\$0	\$359,113,009	52.7600%	\$0	\$189,468,024
96	312.020	Boiler AQC Equipment - LaCygne #1	\$2,824,017	P-96	\$0	\$2,824,017	52.7600%	\$0	\$1,489,951
97	314.000	Turbogenerator - LaCygne #1	\$40,225,535	P-97	\$0	\$40,225,535	52.7600%	\$0	\$21,222,992
98	315.000	Accessory Equipment - LaCygne #1	\$28,697,783	P-98	\$0	\$28,697,783	52.7600%	\$0	\$15,140,950
99	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$2,342,120	P-99	\$0	\$2,342,120	52.7600%	\$0	\$1,235,703
100		<b>TOTAL LACYGNE #1 PRODUCTION UNIT</b>	<b>\$454,885,350</b>		<b>\$0</b>	<b>\$454,885,350</b>		<b>\$0</b>	<b>\$239,997,511</b>
101		<b>LACYGNE #2 PRODUCTION UNIT</b>							
102	311.000	Structures - LaCygne #2	\$3,794,319	P-102	\$0	\$3,794,319	52.7600%	\$0	\$2,001,883
103	312.000	Boiler Pit Equipment - LaCygne #2	\$344,402,866	P-103	\$0	\$344,402,866	52.7600%	\$0	\$181,706,952
104	314.000	Turbogenerator - LaCygne #2	\$32,788,229	P-104	\$0	\$32,788,229	52.7600%	\$0	\$17,299,070
105	315.000	Accessory Equipment - LaCygne #2	\$19,401,956	P-105	\$0	\$19,401,956	52.7600%	\$0	\$10,236,472
106	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$1,106,173	P-106	\$0	\$1,106,173	52.7600%	\$0	\$583,617
107		<b>TOTAL LACYGNE #2 PRODUCTION UNIT</b>	<b>\$401,493,543</b>		<b>\$0</b>	<b>\$401,493,543</b>		<b>\$0</b>	<b>\$211,827,994</b>
108		<b>MONTROSE COMMON PRODUCTION UNIT</b>							
109	310.000	Steam Production - Land - Electric - Montrose Common	\$1,620,842	P-109	\$0	\$1,620,842	52.7600%	\$0	\$855,156
110	311.000	Steam Production - Structures - Electric - Montrose Common	\$25,144,085	P-110	\$0	\$25,144,085	52.7600%	\$0	\$13,266,019
111	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$30,655,816	P-111	\$0	\$30,655,816	52.7600%	\$0	\$16,174,009
112	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$8,849,650	P-112	\$0	\$8,849,650	52.7600%	\$0	\$4,669,075

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113	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$1,557,151	P-113	\$0	\$1,557,151	52.7600%	\$0	\$821,553
114	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$5,039,190	P-114	\$0	\$5,039,190	52.7600%	\$0	\$2,658,677
115	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$5,473,238	P-115	\$0	\$5,473,238	52.7600%	\$0	\$2,887,680
116		<b>TOTAL MONTROSE COMMON PRODUCTION UNIT</b>	<b>\$78,339,972</b>		<b>\$0</b>	<b>\$78,339,972</b>		<b>\$0</b>	<b>\$41,332,169</b>
117		<b>MONTROSE 1 PRODUCTION UNIT</b>							
118	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-118	\$0	\$0	52.7600%	\$0	\$0
119	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	P-119	\$0	\$0	52.7600%	\$0	\$0
120	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	P-120	\$0	\$0	52.7600%	\$0	\$0
121	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-121	\$0	\$0	52.7600%	\$0	\$0
122	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	P-122	\$0	\$0	52.7600%	\$0	\$0
123		<b>TOTAL MONTROSE 1 PRODUCTION UNIT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
124		<b>MONTROSE 2 PRODUCTION UNIT</b>							
125	311.000	Steam Production - Structures - Electric - Montrose 2	\$398,753	P-125	\$0	\$398,753	52.7600%	\$0	\$210,382
126	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$51,408,746	P-126	\$0	\$51,408,746	52.7600%	\$0	\$27,123,254
127	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$17,995,693	P-127	\$0	\$17,995,693	52.7600%	\$0	\$9,494,528
128	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$6,859,180	P-128	\$0	\$6,859,180	52.7600%	\$0	\$3,618,903
129	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$42,802	P-129	\$0	\$42,802	52.7600%	\$0	\$22,582
130		<b>TOTAL MONTROSE 2 PRODUCTION UNIT</b>	<b>\$76,705,174</b>		<b>\$0</b>	<b>\$76,705,174</b>		<b>\$0</b>	<b>\$40,469,649</b>
131		<b>MONTROSE 3 PRODUCTION UNIT</b>							
132	311.000	Steam Production - Structures - Electric - Montrose 3	\$868,808	P-132	\$0	\$868,808	52.7600%	\$0	\$458,383
133	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$51,974,138	P-133	\$0	\$51,974,138	52.7600%	\$0	\$27,421,555
134	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$19,968,206	P-134	\$0	\$19,968,206	52.7600%	\$0	\$10,535,225
135	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$7,275,437	P-135	\$0	\$7,275,437	52.7600%	\$0	\$3,838,521
136	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$174,462	P-136	\$0	\$174,462	52.7600%	\$0	\$92,046
137		<b>TOTAL MONTROSE 3 PRODUCTION UNIT</b>	<b>\$80,261,051</b>		<b>\$0</b>	<b>\$80,261,051</b>		<b>\$0</b>	<b>\$42,345,730</b>
138		<b>TOTAL STEAM PRODUCTION</b>	<b>\$3,883,144,416</b>		<b>\$0</b>	<b>\$3,883,144,416</b>		<b>\$0</b>	<b>\$2,045,196,402</b>
139		<b>NUCLEAR PRODUCTION</b>							
140		<b>WOLF CREEK NUCLEAR PRODUCTION UNIT</b>							
141	320.000	Land & Land Rights - Wolf Creek	\$3,619,298	P-141	\$0	\$3,619,298	52.7600%	\$0	\$1,909,542
142	321.000	Structures & Improvements - Wolf Creek	\$434,046,419	P-142	\$0	\$434,046,419	52.7600%	\$0	\$229,002,891
143	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,083,752	P-143	\$0	\$19,083,752	100.0000%	\$0	\$19,083,752
144	322.000	Reactor Plant Equipment - Wolf Creek	\$931,973,400	P-144	\$0	\$931,973,400	52.7600%	\$0	\$491,709,166
145	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,466,011	P-145	\$0	\$47,466,011	100.0000%	\$0	\$47,466,011
146	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$0	P-146	\$0	\$0	100.0000%	\$0	\$0



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147	323.000	Turbogenerator Units - Wolf Creek	\$222,109,508	P-147	\$0	\$222,109,508	52.7600%	\$0	\$117,184,976
148	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,082,012	P-148	\$0	\$4,082,012	100.0000%	\$0	\$4,082,012
149	324.000	Accessory Electric Equipment - Wolf Creek	\$158,366,987	P-149	\$0	\$158,366,987	52.7600%	\$0	\$83,554,422
150	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,824,302	P-150	\$0	\$5,824,302	100.0000%	\$0	\$5,824,302
151	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$112,283,799	P-151	\$0	\$112,283,799	52.7600%	\$0	\$59,240,932
152	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,054,104	P-152	\$0	\$1,054,104	100.0000%	\$0	\$1,054,104
153	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,893,380	P-153	\$0	-\$7,893,380	100.0000%	\$0	-\$7,893,380
154	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,096,766	P-154	\$0	-\$127,096,766	52.7600%	\$0	-\$67,056,254
155	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	\$0	P-155	\$0	\$0	52.7600%	\$0	\$0
156		<b>TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT</b>	<b>\$1,804,919,446</b>		<b>\$0</b>	<b>\$1,804,919,446</b>		<b>\$0</b>	<b>\$985,162,476</b>
157		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$1,804,919,446</b>		<b>\$0</b>	<b>\$1,804,919,446</b>		<b>\$0</b>	<b>\$985,162,476</b>
158		<b>HYDRAULIC PRODUCTION</b>							
159		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
160		<b>OTHER PRODUCTION</b>							
161		<b>HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT</b>							
162	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$205,593	P-162	\$0	\$205,593	52.7600%	\$0	\$108,471
163	342.000	Other Production - Fuel Holders - Hawthorn 6	\$1,083,233	P-163	\$0	\$1,083,233	52.7600%	\$0	\$571,514
164	344.000	Other Production - Generators - Hawthorn 6	\$59,505,470	P-164	\$0	\$59,505,470	52.7600%	\$0	\$31,395,086
165	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$2,445,190	P-165	\$0	\$2,445,190	52.7600%	\$0	\$1,290,082
166	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	P-166	\$0	\$0	52.7600%	\$0	\$0
167		<b>TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT</b>	<b>\$63,239,486</b>		<b>\$0</b>	<b>\$63,239,486</b>		<b>\$0</b>	<b>\$33,365,153</b>
168		<b>HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT</b>							
169	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,360,103	P-169	\$0	\$2,360,103	52.7600%	\$0	\$1,245,190
170	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$43,324,455	P-170	\$0	\$43,324,455	52.7600%	\$0	\$22,857,982
171	314.000	Other Production - Turbogenerators - Hawthorn 9	\$20,517,636	P-171	\$0	\$20,517,636	52.7600%	\$0	\$10,825,105
172	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$16,284,075	P-172	\$0	\$16,284,075	52.7600%	\$0	\$8,591,478
173	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$285,553	P-173	\$0	\$285,553	52.7600%	\$0	\$150,658
174		<b>TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT</b>	<b>\$82,771,822</b>		<b>\$0</b>	<b>\$82,771,822</b>		<b>\$0</b>	<b>\$43,670,413</b>
175		<b>HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT</b>							
176	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$703,772	P-176	\$0	\$703,772	52.7600%	\$0	\$371,310
177	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,867,642	P-177	\$0	\$2,867,642	52.7600%	\$0	\$1,512,968
178	344.000	Other Production - Generators - Hawthorn 7	\$22,809,325	P-178	\$0	\$22,809,325	52.7600%	\$0	\$12,034,200
179	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,264,615	P-179	\$0	\$2,264,615	52.7600%	\$0	\$1,194,811

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180	346.000	Other Production - Miscellaneous Power Plant	\$41,688	P-180	\$0	\$41,688	52.7600%	\$0	\$21,995
181		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$28,687,042		\$0	\$28,687,042		\$0	\$15,135,284
182		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
183	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$84,765	P-183	\$0	\$84,765	52.7600%	\$0	\$44,722
184	342.000	Other Production - Fuel Holders - Hawthorn 8	\$568,122	P-184	\$0	\$568,122	52.7600%	\$0	\$299,741
185	344.000	Other Production - Generators - Hawthorn 8	\$24,180,854	P-185	\$0	\$24,180,854	52.7600%	\$0	\$12,757,819
186	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$1,470,810	P-186	\$0	\$1,470,810	52.7600%	\$0	\$775,999
187	346.000	Other Production - Miscellaneous Power Plant Equipment	\$31,517	P-187	\$0	\$31,517	100.0000%	\$0	\$31,517
188		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$26,336,068		\$0	\$26,336,068		\$0	\$13,909,798
189		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
190	340.000	Other Production - Land - West Gardner	\$177,836	P-190	\$0	\$177,836	52.7600%	\$0	\$93,826
191	340.010	Other Production - Land Rights & Easements - West Gardner	\$93,269	P-191	\$0	\$93,269	52.7600%	\$0	\$49,209
192	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$4,422,226	P-192	\$0	\$4,422,226	52.7600%	\$0	\$2,333,166
193	342.000	Other Production - Fuel Holders - West Gardner	\$3,317,011	P-193	\$0	\$3,317,011	52.7600%	\$0	\$1,750,055
194	344.000	Other Production - Generators - West Gardner	\$110,880,576	P-194	\$0	\$110,880,576	52.7600%	\$0	\$58,500,592
195	345.000	Other Production - Accessory Equipment - West Gardner	\$6,938,369	P-195	\$0	\$6,938,369	52.7600%	\$0	\$3,660,683
196	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$136,531	P-196	\$0	\$136,531	52.7600%	\$0	\$72,034
197		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$125,965,818		\$0	\$125,965,818		\$0	\$66,459,565
198		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
199	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-199	\$0	\$694,545	52.7600%	\$0	\$366,442
200	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$1,823,002	P-200	\$0	\$1,823,002	52.7600%	\$0	\$961,816
201	342.000	Other Production - Fuel Holders - Osawatomie	\$2,031,591	P-201	\$0	\$2,031,591	52.7600%	\$0	\$1,071,867
202	344.000	Other Production - Generators - Osawatomie	\$26,253,077	P-202	\$0	\$26,253,077	52.7600%	\$0	\$13,851,123
203	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,965,103	P-203	\$0	\$1,965,103	52.7600%	\$0	\$1,036,788
204	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$70,184	P-204	\$0	\$70,184	52.7600%	\$0	\$37,029
205		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$32,837,502		\$0	\$32,837,502		\$0	\$17,325,065
206		NORTHEAST STATION PRODUCTION UNIT							
207	340.000	Other Production - Land - Northeast Station	\$136,550	P-207	\$0	\$136,550	52.7600%	\$0	\$72,044
208	341.000	Other Production - Structures & Improvements - Northeast Station	\$1,623,683	P-208	\$0	\$1,623,683	52.7600%	\$0	\$856,655
209	342.000	Other Production - Fuel Holders - Northeast Station	\$2,206,441	P-209	\$0	\$2,206,441	52.7600%	\$0	\$1,164,118
210	344.000	Other Production - Generators - Northeast Station	\$61,172,617	P-210	\$0	\$61,172,617	52.7600%	\$0	\$32,274,673

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211	345.000	Other Production - Accessory Equipment - Northeast Station	\$7,727,745	P-211	\$0	\$7,727,745	52.7600%	\$0	\$4,077,158
212	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$213,622	P-212	\$0	\$213,622	52.7600%	\$0	\$112,707
213		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$73,080,658		\$0	\$73,080,658		\$0	\$38,557,355
214		NORTHEAST FACILITY BULK OIL							
215	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$148,900	P-215	\$0	\$148,900	52.7600%	\$0	\$78,560
216	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$1,086,674	P-216	\$0	\$1,086,674	52.7600%	\$0	\$573,329
217	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$602,100	P-217	\$0	\$602,100	52.7600%	\$0	\$317,668
218	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$24,947	P-218	\$0	\$24,947	52.7600%	\$0	\$13,162
219	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$195,243	P-219	\$0	\$195,243	52.7600%	\$0	\$103,010
220		TOTAL NORTHEAST FACILITY BULK OIL	\$2,057,864		\$0	\$2,057,864		\$0	\$1,085,729
221		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
222	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$0	P-222	\$0	\$0	52.7600%	\$0	\$0
223	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$144,292,957	P-223	\$0	\$144,292,957	52.7600%	\$0	\$76,128,964
224	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$707,218	P-224	\$0	\$707,218	52.7600%	\$0	\$373,128
225	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$310,366	P-225	\$0	\$310,366	52.7600%	\$0	\$163,749
226		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$145,310,541		\$0	\$145,310,541		\$0	\$76,665,841
227		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
228	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	P-228	\$0	\$0	52.7600%	\$0	\$0
229	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$97,019,580	P-229	\$0	\$97,019,580	52.7600%	\$0	\$51,187,530
230	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	P-230	\$0	\$0	52.7600%	\$0	\$0
231		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$97,019,580		\$0	\$97,019,580		\$0	\$51,187,530
232		SPEARVILLE COMMON							
233	341.020	Other Production - Structures - Electric - Wind	\$5,073,169	P-233	\$0	\$5,073,169	52.7600%	\$0	\$2,676,604
234	344.020	Other Production - Generators - Electric - Wind	\$20,061,204	P-234	\$0	\$20,061,204	52.7600%	\$0	\$10,584,291
235		TOTAL SPEARVILLE COMMON	\$25,134,373		\$0	\$25,134,373		\$0	\$13,260,895
236		PRODUCTION PLANT - SOLAR							
237	344.000	Other Production - Generators - Electric Solar	\$1,009,191	P-237	\$0	\$1,009,191	52.7600%	\$0	\$532,449
238		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$532,449
239		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
240	341.010	Greenwood Solar Facility	\$0	P-240	\$5,269,044	\$5,269,044	52.7600%	\$0	\$2,779,948
241		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$5,269,044	\$5,269,044		\$0	\$2,779,948
242		GENERAL PLANT - BUILDINGS							
243	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$1,255,734	P-243	\$0	\$1,255,734	52.7600%	\$0	\$662,525

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244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$21,004	P-244	\$0	\$21,004	52.7600%	\$0	\$11,082
245		TOTAL GENERAL PLANT - BUILDINGS	\$1,276,738		\$0	\$1,276,738		\$0	\$673,607
246		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
247	315.000	Steam Production - Accessory Equipment - Electric	\$13,331	P-247	\$0	\$13,331	52.7600%	\$0	\$7,033
248	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$8,520,834	P-248	\$0	\$8,520,834	52.7600%	\$0	\$4,495,592
249		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$8,534,165		\$0	\$8,534,165		\$0	\$4,502,625
250		TOTAL OTHER PRODUCTION	\$713,260,848		\$5,269,044	\$718,529,892		\$0	\$379,111,257
251		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
252		Retirements Not Classified - Production	\$0	P-252	\$0	\$0	52.7600%	\$0	\$0
253		Retirements Not Classified - Nuclear	\$0	P-253	\$0	\$0	52.7600%	\$0	\$0
254		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0	\$0		\$0	\$0
255		TOTAL PRODUCTION PLANT	\$6,401,324,710		\$5,269,044	\$6,406,593,754		\$0	\$3,409,470,135
256		TRANSMISSION PLANT							
257	350.000	Land - Transmission Plant	\$1,584,661	P-257	\$0	\$1,584,661	52.7600%	\$0	\$836,067
258	350.010	Land Rights - Transmission Plant	\$24,976,271	P-258	\$0	\$24,976,271	52.7600%	\$0	\$13,177,481
259	350.020	Land Rights - Transmission Plant - Wolf Creek	\$355	P-259	\$0	\$355	52.7600%	\$0	\$187
260	352.000	Structures & Improvements - Transmission Plant	\$5,967,518	P-260	\$0	\$5,967,518	52.7600%	\$0	\$3,148,462
261	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-261	\$0	\$250,476	52.7600%	\$0	\$132,151
262	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	P-262	\$0	\$15,694	100.0000%	\$0	\$15,694
263	353.000	Station Equipment - Transmission Plant	\$187,611,086	P-263	\$0	\$187,611,086	52.7600%	\$0	\$98,983,609
264	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$15,376,037	P-264	\$0	\$15,376,037	52.7600%	\$0	\$8,112,397
265	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	P-265	\$0	\$532,475	100.0000%	\$0	\$532,475
266	353.030	Station Equipment - Communications - Transmission Plant	\$7,839,962	P-266	\$0	\$7,839,962	52.7600%	\$0	\$4,136,364
267	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-267	\$0	\$4,287,911	52.7600%	\$0	\$2,262,302
268	355.000	Poles and Fixtures - Transmission Plant	\$143,877,606	P-268	\$0	\$143,877,606	52.7600%	\$0	\$75,909,825
269	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$58,256	P-269	\$0	\$58,256	52.7600%	\$0	\$30,736
270	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	P-270	\$0	\$3,506	100.0000%	\$0	\$3,506
271	356.000	Overhead Conductors & Devices - Transmission Plant	\$115,311,253	P-271	\$0	\$115,311,253	52.7600%	\$0	\$60,838,217
272	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$39,418	P-272	\$0	\$39,418	52.7600%	\$0	\$20,797
273	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	P-273	\$0	\$2,552	100.0000%	\$0	\$2,552
274	357.000	Underground Conduit - Transmission Plant	\$4,100,619	P-274	\$0	\$4,100,619	52.7600%	\$0	\$2,163,487
275	358.000	Underground Conductors & Devices - Transmission Plant	\$3,242,083	P-275	\$0	\$3,242,083	52.7600%	\$0	\$1,710,523
276		TOTAL TRANSMISSION PLANT	\$515,077,739		\$0	\$515,077,739		\$0	\$272,016,832
277		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
278		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	P-278	\$0	\$0	52.7600%	\$0	\$0
279		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
280		<b>DISTRIBUTION PLANT</b>							
281	360.000	Land - Electric - Distribution Plant	\$9,267,377	P-281	\$0	\$9,267,377	50.3909%	\$0	\$4,669,915
282	360.010	Depreciable Land Rights - Distribution Plant	\$16,589,694	P-282	\$0	\$16,589,694	58.3324%	\$0	\$9,677,167
283	361.000	Structures & Improvements - Distribution Plant	\$14,984,467	P-283	\$0	\$14,984,467	56.7130%	\$0	\$8,498,141
284	362.000	Station Equipment - Distribution Plant	\$259,545,891	P-284	\$0	\$259,545,891	62.0852%	\$0	\$161,139,586
285	362.030	Station Equipment - Communications - Distribution Plant	\$4,632,306	P-285	\$0	\$4,632,306	55.8321%	\$0	\$2,586,314
286	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	P-286	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
287	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$382,705,728	P-287	\$0	\$382,705,728	54.2367%	\$0	\$207,566,958
288	365.000	Overhead Conductors & Devices - Distribution Plant	\$272,496,232	P-288	\$0	\$272,496,232	55.8702%	\$0	\$152,244,190
289	366.000	Underground Conduit - Distribution Plant	\$299,456,492	P-289	\$0	\$299,456,492	57.9764%	\$0	\$173,614,094
290	367.000	Underground Conductors & Devices - Distribution Plant	\$557,956,135	P-290	\$0	\$557,956,135	52.1652%	\$0	\$291,058,934
291	368.000	Line Transformers - Distribution Plant	\$318,036,202	P-291	\$0	\$318,036,202	56.8030%	\$0	\$180,654,104
292	369.000	Services - Distribution Plant	\$158,394,667	P-292	\$0	\$158,394,667	51.7183%	\$0	\$81,919,029
293	370.000	Meters Electric - Distribution Plant	\$53,107,730	P-293	\$0	\$53,107,730	51.5473%	\$0	\$27,375,601
294	370.020	AMI Meters Electric - Distribution Plant	\$61,965,247	P-294	\$0	\$61,965,247	54.5675%	\$0	\$33,812,886
295	371.000	Customer Premises Installation- Distribution Plant	\$16,602,638	P-295	\$0	\$16,602,638	69.8273%	\$0	\$11,593,174
296	371.000	Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations	\$0	P-296	\$0	\$0	69.8273%	\$0	\$0
297	373.000	Street Light and Traffic Signal - Distribution Plant	\$26,299,311	P-297	\$0	\$26,299,311	47.5076%	\$0	\$12,494,171
298		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$2,454,453,152</b>		<b>\$0</b>	<b>\$2,454,453,152</b>		<b>\$0</b>	<b>\$1,361,317,299</b>
299		<b>RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT</b>							
300		Distribution Plant - Salvage & Removal - Retirements Not Classified	\$0	P-300	\$0	\$0	100.0000%	\$0	\$0
301		<b>TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
302		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
303		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
304		<b>GENERAL PLANT</b>							
305	389.000	Land & Land Rights - General Plant	\$3,802,127	P-305	\$0	\$3,802,127	53.7835%	\$0	\$2,044,917
306	390.000	Structures & Improvements - General Plant	\$124,400,047	P-306	\$0	\$124,400,047	53.7835%	\$0	\$66,906,699
307	390.030	Structures & Improvements - Leasehold (801 Charlotte) - General Plant	\$6,656,541	P-307	\$0	\$6,656,541	53.7835%	\$0	\$3,580,121
308	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$30,697,185	P-308	\$0	\$30,697,185	53.7835%	\$0	\$16,510,020
309	391.000	Office Furniture & Equipment - General Plant	\$11,143,016	P-309	\$0	\$11,143,016	53.7835%	\$0	\$5,993,104
310	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$14,869,318	P-310	\$0	\$14,869,318	52.7600%	\$0	\$7,845,052
311	391.020	Office Furniture & Equipment - Computer - General Plant	\$74,736,472	P-311	\$0	\$74,736,472	53.7835%	\$0	\$40,195,890
312	392.000	Transportation Equipment - Autos - General Plant	\$865,635	P-312	\$0	\$865,635	53.7835%	\$0	\$465,569
313	392.010	Transportation Equipment - Light Trucks - General Plant	\$11,430,942	P-313	\$0	\$11,430,942	53.7835%	\$0	\$6,147,961
314	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$40,390,402	P-314	\$0	\$40,390,402	53.7835%	\$0	\$21,723,372
315	392.030	Transportation Equipment - Tractors - General Plant	\$654,808	P-315	\$0	\$654,808	53.7835%	\$0	\$352,179
316	392.040	Transportation Equipment - Trailers - General Plant	\$2,186,322	P-316	\$0	\$2,186,322	53.7835%	\$0	\$1,175,880
317	393.000	Stores Equipment - General Plant	\$807,636	P-317	\$0	\$807,636	53.7835%	\$0	\$434,375
318	394.000	Tools, Shop, & Garage Equipment - General Plant	\$8,276,598	P-318	\$0	\$8,276,598	53.7835%	\$0	\$4,451,444
319	395.000	Laboratory Equipment - General Plant	\$8,451,773	P-319	\$0	\$8,451,773	53.7835%	\$0	\$4,545,659
320	396.000	Power Operated Equipment - General Plant	\$31,652,972	P-320	\$0	\$31,652,972	53.7835%	\$0	\$17,024,076

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
321	397.000	Communication Equipment - General Plant	\$134,210,633	P-321	\$0	\$134,210,633	53.7835%	\$0	\$72,183,176
322	397.010	Communication Equipment - Wolf Creek - Demand	\$143,390	P-322	\$0	\$143,390	52.7600%	\$0	\$75,653
323	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri	\$9,280	P-323	\$0	\$9,280	100.0000%	\$0	\$9,280
324	398.000	Miscellaneous Equipment - General Plant	\$1,299,397	P-324	\$0	\$1,299,397	53.7835%	\$0	\$698,861
325	399.000	Regulatory Amortizations - General Plant	\$0	P-325	\$0	\$0	53.7835%	\$0	\$0
326		TOTAL GENERAL PLANT	\$506,684,494		\$0	\$506,684,494		\$0	\$272,363,288
327		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
328		Capitalized Long Term Incentive Stock Awards- General	\$0	P-328	-\$5,561,671	-\$5,561,671	53.7835%	\$0	-\$2,991,261
329		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$5,561,671	-\$5,561,671		\$0	-\$2,991,261
330		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
331		General Plant - Salvage and Removal - Retirements Not Classified	\$0	P-331	\$0	\$0	53.7835%	\$0	\$0
332		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0	\$0		\$0	\$0
333		TOTAL PLANT IN SERVICE	\$10,413,023,227		-\$46,900,159	\$10,366,123,068		\$0	\$5,574,662,844

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**Adjustments to Plant in Service**

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-21	Miscellaneous Intangible Plant - Customer Info	303.150		-\$46,607,532		\$0
	To allocate One CIS to KCP&L Greater Missouri Operations to intangible plant at 37.49% based on customer counts (Featherstone)		-\$46,607,532		\$0	
P-240	Greenwood Solar Facility	341.010		\$5,269,044		\$0
	1. To allocate the Greenwood Facility to KCPL as of June 30, 2018 (Lyons)		\$5,269,044		\$0	
P-328	Capitalized Long Term Incentive Stock Awards			-\$5,561,671		\$0
	1. To remove capitalized Long Term Incentive Compensation (Majors).		-\$5,561,671		\$0	
	2. To remove portion of capitalized short term incentive compensation based on earnings metrics (Majors).		\$0		\$0	
<b>Total Plant Adjustments</b>				<b>-\$46,900,159</b>		<b>\$0</b>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization - General Plant	\$38,824	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents- Missouri	\$22,937	0.00%	\$0	0	0.00%
4	303.010	Miscellaneous Intangibles (like 353)- Production - Demand	\$1,073,069	0.00%	\$0	0	0.00%
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	0.00%	\$0	0	0.00%
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	0.00%	\$0	0	0.00%
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software- General Plant	\$93,817,884	0.00%	\$0	0	0.00%
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	0.00%	\$0	0	0.00%
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	0.00%	\$0	0	0.00%
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	0.00%	\$0	0	0.00%
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	0.00%	\$0	0	0.00%
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software- General Plant	\$102,371,271	0.00%	\$0	0	0.00%
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$16,473,732	0.00%	\$0	0	0.00%
14	303.070	Miscellaneous Intangibles Plant - Pr Srct (like 312)- General Plant	\$18,813	0.00%	\$0	0	0.00%
15	303.080	Miscellaneous Intangibles Transmission Line (like 355) - Demand	\$3,626,842	0.00%	\$0	0	0.00%
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$29,128	0.00%	\$0	0	0.00%
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$1,711,400	0.00%	\$0	0	0.00%
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$459,462	0.00%	\$0	0	0.00%
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$259,197	0.00%	\$0	0	0.00%
20	303.130	Miscellaneous Intangible Radio Frequencies- General Plant	\$787,559	0.00%	\$0	0	0.00%
21	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software- General Plant	\$41,796,433	0.00%	\$0	0	0.00%
22		TOTAL INTANGIBLE PLANT	\$262,486,551		\$0		
23		PRODUCTION PLANT					
24		STEAM PRODUCTION					
25		HAWTHORN COMMON					
26	311.000	Structures - Electric - Hawthorn Common	\$10,221,302	1.65%	\$168,651	0	0.00%
27	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$606,082	2.73%	\$16,546	0	0.00%
28	314.000	Turbogenerator - Electric - Hawthorn Common	\$64,303	2.14%	\$1,376	0	0.00%
29	315.000	Accessory Equipment - Electric - Hawthorn Common	\$1,341,618	3.22%	\$43,200	0	0.00%
30	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$4,406,335	2.28%	\$100,464	0	0.00%
31		TOTAL HAWTHORN COMMON	\$16,639,640		\$330,237		



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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
32		<b>HAWTHORN 5 PRODUCTION UNIT</b>					
33	310.000	Land & Land Rights - Hawthorn 5	\$425,921	0.00%	\$0	0	0.00%
34	311.000	Structures & Improvements - Hawthorn 5	\$10,572,828	1.65%	\$174,452	0	0.00%
35	311.020	Structures - Rebuild - Hawthorn 5	\$4,523,379	0.30%	\$13,570	0	0.00%
36	312.000	Boiler Plant Equipment - Hawthorn 5	\$68,139,715	2.73%	\$1,860,214	0	0.00%
37	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$5,188,115	2.77%	\$143,711	0	0.00%
38	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$114,241,079	0.56%	\$639,750	0	0.00%
39	314.000	Turbogenerator Units - Hawthorn 5	\$52,680,070	2.14%	\$1,127,353	0	0.00%
40	315.000	Accessory Electric Equipment - Hawthorn 5	\$15,158,494	3.22%	\$488,104	0	0.00%
41	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$17,642,642	0.59%	\$104,092	0	0.00%
42	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$3,358,562	2.28%	\$76,575	0	0.00%
43	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$1,216,203	0.34%	\$4,135	0	0.00%
44		<b>TOTAL HAWTHORN 5 PRODUCTION UNIT</b>	<b>\$293,147,008</b>		<b>\$4,631,956</b>		
45		<b>IATAN COMMON PRODUCTION UNIT</b>					
46	310.000	Land - Electric - Iatan Common	\$353,570	0.00%	\$0	0	0.00%
47	311.000	Structures - Electric - Iatan Common	\$55,457,155	1.65%	\$915,043	0	0.00%
48	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$108,192,911	2.73%	\$2,953,666	0	0.00%
49	312.010	Unit Trains - Electric - Iatan Common	\$819,937	2.77%	\$22,712	0	0.00%
50	314.000	Turbogenerators - Electric - Iatan Common	\$3,274,233	2.14%	\$70,069	0	0.00%
51	315.000	Accessory Equipment - Electric - Iatan Common	\$13,887,874	3.22%	\$447,190	0	0.00%
52	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$2,440,233	2.28%	\$55,637	0	0.00%
53		<b>TOTAL IATAN COMMON PRODUCTION UNIT</b>	<b>\$184,425,913</b>		<b>\$4,464,317</b>		
54		<b>IATAN UNIT 1 PRODUCTION UNIT</b>					
55	310.000	Land - Electric - Iatan #1	\$1,947,858	0.00%	\$0	0	0.00%
56	311.000	Structures - Electric - Iatan #1	\$3,746,291	1.65%	\$61,814	0	0.00%
57	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$214,184,411	2.73%	\$5,847,234	0	0.00%
58	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$16,365	2.73%	-\$447	0	0.00%
59	314.000	Turbogenerator - Electric - Iatan #1	\$41,324,798	2.14%	\$884,351	0	0.00%
60	315.000	Accessory Equipment - Electric - Iatan #1	\$30,181,298	3.22%	\$971,838	0	0.00%
61	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$622,572	3.22%	-\$20,047	0	0.00%
62	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$3,487,867	2.28%	\$79,523	0	0.00%
63	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$11	2.28%	\$0	0	0.00%
64		<b>TOTAL IATAN UNIT 1 PRODUCTION UNIT</b>	<b>\$294,233,575</b>		<b>\$7,824,266</b>		
65		<b>IATAN #2 PRODUCTION UNIT</b>					
66	311.040	Structures - Iatan #2	\$49,377,102	1.16%	\$572,774	0	0.00%
67	311.040	Structures - MO Juris Disallow - Iatan #2	-\$720,112	1.16%	-\$8,353	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
68	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	1.16%	\$0	0	0.00%
69	312.040	Boiler Plant Equipment - Iatan #2	\$352,582,382	1.38%	\$4,865,637	0	0.00%
70	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,689	1.38%	-\$71,425	0	0.00%
71	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	1.38%	\$0	0	0.00%
72	314.040	Turbogenerator - Iatan #2	\$121,874,547	1.87%	\$2,279,054	0	0.00%
73	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	1.87%	-\$13,379	0	0.00%
74	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2 - Missouri only	\$0	1.87%	\$0	0	0.00%
75	315.040	Accessory Equipment - Iatan #2	\$30,147,612	1.87%	\$563,760	0	0.00%
76	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	1.87%	-\$4,471	0	0.00%
77	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	1.87%	\$0	0	0.00%
78	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$2,739,243	1.35%	\$36,980	0	0.00%
79	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$26,736	1.35%	-\$361	0	0.00%
80	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	1.35%	\$0	0	0.00%
81		<b>TOTAL IATAN #2 PRODUCTION UNIT</b>	<b>\$549,843,771</b>		<b>\$8,220,216</b>		
82		<b>LACYGNE COMMON PLANT PRODUCTION UNIT</b>					
83	310.000	Land - LaCygne Common	\$405,118	0.00%	\$0	0	0.00%
84	311.000	Structures - LaCygne Common	\$55,888,944	1.65%	\$922,168	0	0.00%
85	312.000	Boiler Pit Equipment - LaCygne	\$69,633,497	2.73%	\$1,900,994	0	0.00%
86	312.010	Boiler Unit Train - LaCygne Common	\$240,918	2.77%	\$6,673	0	0.00%
87	314.000	Turbogenerator - LaCygne Common	\$405,604	2.14%	\$8,680	0	0.00%
88	315.000	Accessory Equipment - LaCygne Common	\$1,996,013	3.22%	\$64,272	0	0.00%
89	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	3.22%	\$0	0	0.00%
90	316.000	Miscellaneous Power Pit - LaCygne Common	\$2,363,348	2.28%	\$53,884	0	0.00%
91		<b>TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT</b>	<b>\$130,933,442</b>		<b>\$2,956,671</b>		
92		<b>LACYGNE #1 PRODUCTION UNIT</b>					
93	310.000	Land - LaCygne #1	\$1,022,337	0.00%	\$0	0	0.00%
94	311.000	Structures - LaCygne #1	\$10,417,554	1.65%	\$171,890	0	0.00%
95	312.000	Boiler Pit Equipment - LaCygne #1	\$189,468,024	2.73%	\$5,172,477	0	0.00%
96	312.020	Boiler AQC Equipment - LaCygne #1	\$1,489,951	1.56%	\$23,243	0	0.00%
97	314.000	Turbogenerator - LaCygne #1	\$21,222,992	2.14%	\$454,172	0	0.00%
98	315.000	Accessory Equipment - LaCygne #1	\$15,140,950	3.22%	\$487,539	0	0.00%
99	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$1,235,703	2.28%	\$28,174	0	0.00%
100		<b>TOTAL LACYGNE #1 PRODUCTION UNIT</b>	<b>\$239,997,511</b>		<b>\$6,337,495</b>		

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101		LACYGNE #2 PRODUCTION UNIT					
102	311.000	Structures - LaCygne #2	\$2,001,883	1.65%	\$33,031	0	0.00%
103	312.000	Boiler Pit Equipment - LaCygne #2	\$181,706,952	2.73%	\$4,960,600	0	0.00%
104	314.000	Turbogenerator - LaCygne #2	\$17,299,070	2.14%	\$370,200	0	0.00%
105	315.000	Accessory Equipement - LaCygne #2	\$10,236,472	3.22%	\$329,614	0	0.00%
106	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$583,617	2.28%	\$13,306	0	0.00%
107		<b>TOTAL LACYGNE #2 PRODUCTION UNIT</b>	<b>\$211,827,994</b>		<b>\$5,706,751</b>		
108		<b>MONTROSE COMMON PRODUCTION UNIT</b>					
109	310.000	Steam Production - Land - Electric - Montrose Common	\$855,156	0.00%	\$0	0	0.00%
110	311.000	Steam Production - Structures - Electric - Montrose Common	\$13,266,019	1.65%	\$218,889	0	0.00%
111	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$16,174,009	2.73%	\$441,550	0	0.00%
112	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$4,669,075	2.77%	\$129,333	0	0.00%
113	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$821,553	2.14%	\$17,581	0	0.00%
114	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,658,677	3.22%	\$85,609	0	0.00%
115	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,887,680	2.28%	\$65,839	0	0.00%
116		<b>TOTAL MONTROSE COMMON PRODUCTION UNIT</b>	<b>\$41,332,169</b>		<b>\$958,801</b>		
117		<b>MONTROSE 1 PRODUCTION UNIT</b>					
118	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	1.65%	\$0	0	0.00%
119	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	2.73%	\$0	0	0.00%
120	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	2.14%	\$0	0	0.00%
121	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	3.22%	\$0	0	0.00%
122	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1	\$0	2.28%	\$0	0	0.00%
123		<b>TOTAL MONTROSE 1 PRODUCTION UNIT</b>	<b>\$0</b>		<b>\$0</b>		
124		<b>MONTROSE 2 PRODUCTION UNIT</b>					
125	311.000	Steam Production - Structures - Electric - Montrose 2	\$210,382	1.65%	\$3,471	0	0.00%
126	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$27,123,254	2.73%	\$740,465	0	0.00%
127	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,494,528	2.14%	\$203,183	0	0.00%
128	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,618,903	3.22%	\$116,529	0	0.00%
129	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2	\$22,582	2.28%	\$515	0	0.00%
130		<b>TOTAL MONTROSE 2 PRODUCTION UNIT</b>	<b>\$40,469,649</b>		<b>\$1,064,163</b>		

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131		MONTROSE 3 PRODUCTION UNIT					
132	311.000	Steam Production - Structures - Electric - Montrose 3	\$458,383	1.65%	\$7,563	0	0.00%
133	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$27,421,555	2.73%	\$748,608	0	0.00%
134	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,535,225	2.14%	\$225,454	0	0.00%
135	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,838,521	3.22%	\$123,600	0	0.00%
136	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$92,046	2.28%	\$2,099	0	0.00%
137		TOTAL MONTROSE 3 PRODUCTION UNIT	\$42,345,730		\$1,107,324		
138		TOTAL STEAM PRODUCTION	\$2,045,196,402		\$43,602,197		
139		NUCLEAR PRODUCTION					
140		WOLF CREEK NUCLEAR PRODUCTION UNIT					
141	320.000	Land & Land Rights - Wolf Creek	\$1,909,542	0.00%	\$0	0	0.00%
142	321.000	Structures & Improvements - Wolf Creek	\$229,002,891	1.30%	\$2,977,038	0	0.00%
143	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,083,752	1.30%	\$248,089	0	0.00%
144	322.000	Reactor Plant Equipment - Wolf Creek	\$491,709,166	1.58%	\$7,769,005	0	0.00%
145	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,466,011	1.58%	\$749,963	0	0.00%
146	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$0	1.58%	\$0	0	0.00%
147	323.000	Turbogenerator Units - Wolf Creek	\$117,184,976	2.25%	\$2,636,662	0	0.00%
148	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,082,012	2.25%	\$91,845	0	0.00%
149	324.000	Accessory Electric Equipment - Wolf Creek	\$83,554,422	2.12%	\$1,771,354	0	0.00%
150	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,824,302	2.12%	\$123,475	0	0.00%
151	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$59,240,932	3.16%	\$1,872,013	0	0.00%
152	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,054,104	3.16%	\$33,310	0	0.00%
153	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,893,380	1.60%	-\$126,294	0	0.00%
154	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$67,056,254	1.60%	-\$1,072,900	0	0.00%
155	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	\$0	1.60%	\$0	0	0.00%
156		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$985,162,476		\$17,073,560		
157		TOTAL NUCLEAR PRODUCTION	\$985,162,476		\$17,073,560		
158		HYDRAULIC PRODUCTION					
159		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
160		OTHER PRODUCTION					
161		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT					
162	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$108,471	2.56%	\$2,777	0	0.00%

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163	342.000	Other Production - Fuel Holders - Hawthorn 6	\$571,514	2.11%	\$12,059	0	0.00%
164	344.000	Other Production - Generators - Hawthorn 6	\$31,395,086	2.00%	\$627,902	0	0.00%
165	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,290,082	1.84%	\$23,738	0	0.00%
166	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	4.19%	\$0	0	0.00%
167		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$33,365,153		\$666,476		
168		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT					
169	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,245,190	1.65%	\$20,546	0	0.00%
170	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$22,857,982	2.73%	\$624,023	0	0.00%
171	314.000	Other Production - Turbogenerators - Hawthorn 9	\$10,825,105	2.14%	\$231,657	0	0.00%
172	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$8,591,478	3.22%	\$276,646	0	0.00%
173	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$150,658	2.28%	\$3,435	0	0.00%
174		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$43,670,413		\$1,156,307		
175		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT					
176	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$371,310	2.56%	\$9,506	0	0.00%
177	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,512,968	2.11%	\$31,924	0	0.00%
178	344.000	Other Production - Generators - Hawthorn 7	\$12,034,200	2.00%	\$240,684	0	0.00%
179	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,194,811	1.84%	\$21,985	0	0.00%
180	346.000	Other Production - Miscellaneous Power Plant	\$21,995	0.00%	\$0	0	0.00%
181		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,135,284		\$304,099		
182		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT					
183	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,722	2.56%	\$1,145	0	0.00%
184	342.000	Other Production - Fuel Holders - Hawthorn 8	\$299,741	2.11%	\$6,325	0	0.00%
185	344.000	Other Production - Generators - Hawthorn 8	\$12,757,819	2.00%	\$255,156	0	0.00%
186	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$775,999	1.84%	\$14,278	0	0.00%
187	346.000	Other Production - Miscellaneous Power Plant Equipment	\$31,517	0.00%	\$0	0	0.00%
188		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$13,909,798		\$276,904		
189		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION					
190	340.000	Other Production - Land - West Gardner	\$93,826	0.00%	\$0	0	0.00%

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191	340.010	Other Production - Land Rights & Easements - West Gardner	\$49,209	0.00%	\$0	0	0.00%
192	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$2,333,166	2.56%	\$59,729	0	0.00%
193	342.000	Other Production - Fuel Holders - West Gardner	\$1,750,055	2.11%	\$36,926	0	0.00%
194	344.000	Other Production - Generators - West Gardner	\$58,500,592	2.00%	\$1,170,012	0	0.00%
195	345.000	Other Production - Accessory Equipment - West Gardner	\$3,660,683	1.84%	\$67,357	0	0.00%
196	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$72,034	4.19%	\$3,018	0	0.00%
197		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$66,459,565		\$1,337,042		
198		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT					
199	340.000	Other Production - Land - Osawatomie 1	\$366,442	0.00%	\$0	0	0.00%
200	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$961,816	2.56%	\$24,622	0	0.00%
201	342.000	Other Production - Fuel Holders - Osawatomie	\$1,071,867	2.11%	\$22,616	0	0.00%
202	344.000	Other Production - Generators - Osawatomie	\$13,851,123	2.00%	\$277,022	0	0.00%
203	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,036,788	1.84%	\$19,077	0	0.00%
204	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$37,029	4.19%	\$1,552	0	0.00%
205		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$17,325,065		\$344,889		
206		NORTHEAST STATION PRODUCTION UNIT					
207	340.000	Other Production - Land - Northeast Station	\$72,044	0.00%	\$0	0	0.00%
208	341.000	Other Production - Structures & Improvements - Northeast Station	\$856,655	2.56%	\$21,930	0	0.00%
209	342.000	Other Production - Fuel Holders - Northeast Station	\$1,164,118	2.11%	\$24,563	0	0.00%
210	344.000	Other Production - Generators - Northeast Station	\$32,274,673	2.00%	\$645,493	0	0.00%
211	345.000	Other Production - Accessory Equipment - Northeast Station	\$4,077,158	1.84%	\$75,020	0	0.00%
212	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$112,707	4.19%	\$4,722	0	0.00%
213		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$38,557,355		\$771,728		
214		NORTHEAST FACILITY BULK OIL					
215	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$78,560	0.00%	\$0	0	0.00%
216	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$573,329	1.65%	\$9,460	0	0.00%
217	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$317,668	2.73%	\$8,672	0	0.00%

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218	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$13,162	3.22%	\$424	0	0.00%
219	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$103,010	2.28%	\$2,349	0	0.00%
220		<b>TOTAL NORTHEAST FACILITY BULK OIL</b>	<b>\$1,085,729</b>		<b>\$20,905</b>		
221		<b>PRODUCTION PLANT - WIND GEN - SPEARVILLE 1</b>					
222	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$0	4.31%	\$0	0	0.00%
223	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$76,128,964	5.39%	\$4,103,351	0	0.00%
224	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$373,128	6.07%	\$22,649	0	0.00%
225	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$163,749	5.00%	\$8,187	0	0.00%
226		<b>TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1</b>	<b>\$76,665,841</b>		<b>\$4,134,187</b>		
227		<b>PRODUCTION PLANT - WIND GEN - SPEARVILLE 2</b>					
228	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	4.31%	\$0	0	0.00%
229	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$51,187,530	5.39%	\$2,759,008	0	0.00%
230	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	5.00%	\$0	0	0.00%
231		<b>TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2</b>	<b>\$51,187,530</b>		<b>\$2,759,008</b>		
232		<b>SPEARVILLE COMMON</b>					
233	341.020	Other Production - Structures - Electric - Wind	\$2,676,604	4.31%	\$115,362	0	0.00%
234	344.020	Other Production - Generators - Electric - Wind	\$10,584,291	5.39%	\$570,493	0	0.00%
235		<b>TOTAL SPEARVILLE COMMON</b>	<b>\$13,260,895</b>		<b>\$685,855</b>		
236		<b>PRODUCTION PLANT - SOLAR</b>					
237	344.000	Other Production - Generators - Electric Solar	\$532,449	4.82%	\$25,664	0	0.00%
238		<b>TOTAL PRODUCTION PLANT - SOLAR</b>	<b>\$532,449</b>		<b>\$25,664</b>		
239		<b>PRODUCTION PLANT - GREENWOOD SOLAR FACILITY</b>					
240	341.010	Greenwood Solar Facility	\$2,779,948	5.26%	\$146,225	0	0.00%
241		<b>TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY</b>	<b>\$2,779,948</b>		<b>\$146,225</b>		
242		<b>GENERAL PLANT - BUILDINGS</b>					
243	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$662,525	0.00%	\$0	0	0.00%
244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$11,082	2.28%	\$253	0	0.00%
245		<b>TOTAL GENERAL PLANT - BUILDINGS</b>	<b>\$673,607</b>		<b>\$253</b>		
246		<b>GENERAL PLANT - GENERAL EQUIPMENT &amp; TOOLS</b>					
247	315.000	Steam Production - Accessory Equipment - Electric	\$7,033	3.22%	\$226	0	0.00%

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248	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$4,495,592	2.28%	\$102,499	0	0.00%
249		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$4,502,625		\$102,725		
250		TOTAL OTHER PRODUCTION	\$379,111,257		\$12,732,267		
251		RETIREMENTS WORK IN PROGRESS- PRODUCTION					
252		Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%
253		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	0	0.00%
254		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0		
255		TOTAL PRODUCTION PLANT	\$3,409,470,135		\$73,408,024		
256		TRANSMISSION PLANT					
257	350.000	Land - Transmission Plant	\$836,067	0.00%	\$0	0	0.00%
258	350.010	Land Rights - Transmission Plant	\$13,177,481	0.00%	\$0	0	0.00%
259	350.020	Land Rights - Transmission Plant - Wolf Creek	\$187	0.00%	\$0	0	0.00%
260	352.000	Structures & Improvements - Transmission Plant	\$3,148,462	1.98%	\$62,340	0	0.00%
261	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,151	1.98%	\$2,617	0	0.00%
262	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	1.98%	\$311	0	0.00%
263	353.000	Station Equipment - Transmission Plant	\$98,983,609	1.87%	\$1,850,993	0	0.00%
264	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$8,112,397	1.87%	\$151,702	0	0.00%
265	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	1.87%	\$9,957	0	0.00%
266	353.030	Station Equipment - Communications - Transmission Plant	\$4,136,364	9.96%	\$411,982	0	0.00%
267	354.000	Towers and Fixtures - Transmission Plant	\$2,262,302	0.88%	\$19,908	0	0.00%
268	355.000	Poles and Fixtures - Transmission Plant	\$75,909,825	2.64%	\$2,004,019	0	0.00%
269	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$30,736	2.64%	\$811	0	0.00%
270	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	2.64%	\$93	0	0.00%
271	356.000	Overhead Conductors & Devices - Transmission Plant	\$60,838,217	1.78%	\$1,082,920	0	0.00%
272	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$20,797	1.78%	\$370	0	0.00%
273	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	1.78%	\$45	0	0.00%
274	357.000	Underground Conduit - Transmission Plant	\$2,163,487	1.41%	\$30,505	0	0.00%
275	358.000	Underground Conductors & Devices - Transmission Plant	\$1,710,523	0.68%	\$11,632	0	0.00%
276		TOTAL TRANSMISSION PLANT	\$272,016,832		\$5,640,205		
277		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT					
278		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
279		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0		



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280		DISTRIBUTION PLANT					
281	360.000	Land - Electric - Distribution Plant	\$4,669,915	0.00%	\$0	0	0.00%
282	360.010	Depreciable Land Rights - Distribution Plant	\$9,677,167	0.00%	\$0	0	0.00%
283	361.000	Structures & Improvements - Distribution Plant	\$8,498,141	1.32%	\$112,175	0	0.00%
284	362.000	Station Equipment - Distribution Plant	\$161,139,586	1.81%	\$2,916,627	0	0.00%
285	362.030	Station Equipment - Communications - Distribution Plant	\$2,586,314	4.45%	\$115,091	0	0.00%
286	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	11.76%	\$283,773	0	0.00%
287	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$207,566,958	3.37%	\$6,995,006	0	0.00%
288	365.000	Overhead Conductors & Devices - Distribution Plant	\$152,244,190	3.08%	\$4,689,121	0	0.00%
289	366.000	Underground Conduit - Distribution Plant	\$173,614,094	2.91%	\$5,052,170	0	0.00%
290	367.000	Underground Conductors & Devices - Distribution Plant	\$291,058,934	2.38%	\$6,927,203	0	0.00%
291	368.000	Line Transformers - Distribution Plant	\$180,654,104	1.63%	\$2,944,662	0	0.00%
292	369.000	Services - Distribution Plant	\$81,919,029	4.44%	\$3,637,205	0	0.00%
293	370.000	Meters Electric - Distribution Plant	\$27,375,601	0.61%	\$166,991	0	0.00%
294	370.020	AMI Meters Electric - Distribution Plant	\$33,812,886	4.91%	\$1,660,213	0	0.00%
295	371.000	Customer Premises Installation- Distribution Plant	\$11,593,174	0.05%	\$5,797	0	0.00%
296	371.000	Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations	\$0	10.00%	\$0	0	0.00%
297	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,494,171	3.75%	\$468,531	0	0.00%
298		TOTAL DISTRIBUTION PLANT	\$1,361,317,299		\$35,974,565		
299		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT					
300		Distribution Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
301		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0		
302		INCENTIVE COMPENSATION CAPITALIZATION					
303		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
304		GENERAL PLANT					
305	389.000	Land & Land Rights - General Plant	\$2,044,917	0.00%	\$0	0	0.00%
306	390.000	Structures & Improvements - General Plant	\$66,906,699	2.75%	\$1,839,934	0	0.00%
307	390.030	Structures & Improvements - Leasehold (801 Charlotte) - General Plant	\$3,580,121	0.00%	\$0	0	0.00%
308	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$16,510,020	0.00%	\$0	0	0.00%
309	391.000	Office Furniture & Equipment - General Plant	\$5,993,104	5.00%	\$299,655	0	0.00%
310	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$7,845,052	5.00%	\$392,253	0	0.00%
311	391.020	Office Furniture & Equipment - Computer - General Plant	\$40,195,890	12.50%	\$5,024,486	0	0.00%
312	392.000	Transportation Equipment - Autos - General Plant	\$465,569	9.38%	\$43,670	0	0.00%
313	392.010	Transportation Equipment - Light Trucks - General Plant	\$6,147,961	11.73%	\$721,156	0	0.00%
314	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$21,723,372	9.94%	\$2,159,303	0	0.00%

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
315	392.030	Transportation Equipment - Tractors - General Plant	\$352,179	5.68%	\$20,004	0	0.00%
316	392.040	Transportation Equipment - Trailers - General Plant	\$1,175,880	1.36%	\$15,992	0	0.00%
317	393.000	Stores Equipment - General Plant	\$434,375	4.00%	\$17,375	0	0.00%
318	394.000	Tools, Shop, & Garage Equipment - General Plant	\$4,451,444	3.33%	\$148,233	0	0.00%
319	395.000	Laboratory Equipment - General Plant	\$4,545,659	3.33%	\$151,370	0	0.00%
320	396.000	Power Operated Equipment - General Plant	\$17,024,076	7.94%	\$1,351,712	0	0.00%
321	397.000	Communication Equipment - General Plant	\$72,183,176	2.86%	\$2,064,439	0	0.00%
322	397.010	Communication Equipment - Wolf Creek - Demand	\$75,653	2.86%	\$2,164	0	0.00%
323	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri	\$9,280	2.86%	\$265	0	0.00%
324	398.000	Miscellaneous Equipment - General Plant	\$698,861	3.33%	\$23,272	0	0.00%
325	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
326		<b>TOTAL GENERAL PLANT</b>	<b>\$272,363,288</b>		<b>\$14,275,283</b>		
327		<b>CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS</b>					
328		Capitalized Long Term Incentive Stock Awards- General	-\$2,991,261	0.00%	\$0	0	0.00%
329		<b>TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS</b>	<b>-\$2,991,261</b>		<b>\$0</b>		
330		<b>GENERAL PLANT - SALVAGE &amp; REMOVAL - RETIREMENTS NOT CLASSIFIED</b>					
331		General Plant - Salvage and Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
332		<b>TOTAL GENERAL PLANT - SALVAGE &amp; REMOVAL - RETIREMENTS NOT CLASSIFIED</b>	<b>\$0</b>		<b>\$0</b>		
333		<b>Total Depreciation</b>	<b>\$5,574,662,844</b>		<b>\$129,298,077</b>		

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - General Plant	\$0	R-2	\$0	\$0	53.7835%	\$0	\$0
3	302.000	Franchises and Consents- Missouri	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (like 353)- Production - Demand	\$531,351	R-4	\$0	\$531,351	52.7600%	\$0	\$280,341
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	R-6	\$0	\$0	56.6000%	\$0	\$0
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software- General Plant	\$113,536,314	R-7	\$0	\$113,536,314	53.7835%	\$0	\$61,063,803
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	R-8	\$0	\$0	52.7600%	\$0	\$0
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	R-10	\$0	\$0	56.6000%	\$0	\$0
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	R-11	\$0	\$0	52.7600%	\$0	\$0
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software- General Plant	\$115,590,062	R-12	\$0	\$115,590,062	53.7835%	\$0	\$62,168,381
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$20,949,163	R-13	\$0	\$20,949,163	52.7600%	\$0	\$11,052,778
14	303.070	Miscellaneous Intangibles Plant - Pr Srct (like 312)- General Plant	\$12,389	R-14	\$0	\$12,389	53.7835%	\$0	\$6,663
15	303.080	Miscellaneous Intangibles Transmission Line (like 355) - Demand	\$1,230,497	R-15	\$0	\$1,230,497	52.7600%	\$0	\$649,210
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$18,702	R-16	\$0	\$18,702	52.7600%	\$0	\$9,867
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$501,252	R-17	\$0	\$501,252	52.7600%	\$0	\$264,461
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$38,887	R-18	\$0	\$38,887	52.7600%	\$0	\$20,517
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$12,534	R-19	\$0	\$12,534	52.7600%	\$0	\$6,613
20	303.130	Miscellaneous Intangible Radio Frequencies- General Plant	\$673,334	R-20	\$0	\$673,334	53.7835%	\$0	\$362,143
21	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software- General Plant	\$1,354,293	R-21	-\$507,691	\$846,602	53.7835%	\$0	\$455,332
22		TOTAL INTANGIBLE PLANT	\$254,448,778		-\$507,691	\$253,941,087		\$0	\$136,340,109
23		PRODUCTION PLANT							
24		STEAM PRODUCTION							
25		HAWTHORN COMMON							
26	311.000	Structures - Electric - Hawthorn Common	\$4,372,370	R-26	\$0	\$4,372,370	52.7600%	\$0	\$2,306,862
27	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	-\$9,020,724	R-27	\$9,080,235	\$59,511	52.7600%	\$0	\$31,398
28	314.000	Turbogenerator - Electric - Hawthorn Common	\$20,268	R-28	\$0	\$20,268	52.7600%	\$0	\$10,693
29	315.000	Accessory Equipment - Electric - Hawthorn Common	\$662,979	R-29	\$0	\$662,979	52.7600%	\$0	\$349,788
30	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$1,010,348	R-30	\$0	\$1,010,348	52.7600%	\$0	\$533,060
31		TOTAL HAWTHORN COMMON	-\$2,954,759		\$9,080,235	\$6,125,476		\$0	\$3,231,801
32		HAWTHORN 5 PRODUCTION UNIT							
33	310.000	Land & Land Rights - Hawthorn 5	\$0	R-33	\$0	\$0	52.7600%	\$0	\$0
34	311.000	Structures & Improvements - Hawthorn 5	\$2,481,272	R-34	\$0	\$2,481,272	52.7600%	\$0	\$1,309,119
35	311.020	Structures - Rebuild - Hawthorn 5	\$8,155,496	R-35	\$0	\$8,155,496	52.7600%	\$0	\$4,302,840
36	312.000	Boiler Plant Equipment - Hawthorn 5	-\$11,202,328	R-36	\$0	-\$11,202,328	52.7600%	\$0	-\$5,910,348
37	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$3,704,410	R-37	\$0	\$3,704,410	52.7600%	\$0	\$1,954,447

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
38	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$199,188,043	R-38	\$0	\$199,188,043	52.7600%	\$0	\$105,091,611
39	314.000	Turbogenerator Units - Hawthorn 5	\$38,707,897	R-39	\$0	\$38,707,897	52.7600%	\$0	\$20,422,286
40	315.000	Accessory Electric Equipment - Hawthorn 5	\$1,228,342	R-40	\$0	\$1,228,342	52.7600%	\$0	\$648,073
41	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$30,356,116	R-41	\$0	\$30,356,116	52.7600%	\$0	\$16,015,887
42	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$4,806,904	R-42	\$0	\$4,806,904	52.7600%	\$0	\$2,536,123
43	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,087,507	R-43	\$0	\$2,087,507	52.7600%	\$0	\$1,101,369
44		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$279,513,659		\$0	\$279,513,659		\$0	\$147,471,407
45		IATAN COMMON PRODUCTION UNIT							
46	310.000	Land - Electric - Iatan Common	\$0	R-46	\$0	\$0	52.7600%	\$0	\$0
47	311.000	Structures - Electric - Iatan Common	\$25,917,690	R-47	\$363,092	\$26,280,782	52.7600%	\$0	\$13,865,741
48	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$63,560,749	R-48	\$0	\$63,560,749	52.7600%	\$0	\$33,534,651
49	312.010	Unit Trains - Electric - Iatan Common	\$585,450	R-49	\$0	\$585,450	52.7600%	\$0	\$308,883
50	314.000	Turbogenerators - Electric - Iatan Common	\$1,709,587	R-50	\$0	\$1,709,587	52.7600%	\$0	\$901,978
51	315.000	Accessory Equipment - Electric - Iatan Common	\$7,667,363	R-51	\$0	\$7,667,363	52.7600%	\$0	\$4,045,301
52	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$1,064,387	R-52	\$0	\$1,064,387	52.7600%	\$0	\$561,571
53		TOTAL IATAN COMMON PRODUCTION UNIT	\$100,505,226		\$363,092	\$100,868,318		\$0	\$53,218,125
54		IATAN UNIT 1 PRODUCTION UNIT							
55	310.000	Land - Electric - Iatan #1	\$0	R-55	\$0	\$0	52.7600%	\$0	\$0
56	311.000	Structures - Electric - Iatan #1	-\$20,935,809	R-56	\$24,042,602	\$3,106,793	52.7600%	\$0	\$1,639,144
57	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$152,647,584	R-57	\$0	\$152,647,584	52.7600%	\$0	\$80,536,865
58	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$3,296	R-58	\$0	-\$3,296	100.0000%	\$0	-\$3,296
59	314.000	Turbogenerator - Electric - Iatan #1	\$36,175,028	R-59	\$0	\$36,175,028	52.7600%	\$0	\$19,085,945
60	315.000	Accessory Equipment - Electric - Iatan #1	\$24,662,344	R-60	\$0	\$24,662,344	52.7600%	\$0	\$13,011,853
61	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$161,542	R-61	\$0	-\$161,542	100.0000%	\$0	-\$161,542
62	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$2,057,692	R-62	\$0	\$2,057,692	52.7600%	\$0	\$1,085,638
63	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$2	R-63	\$0	-\$2	100.0000%	\$0	-\$2
64		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$194,441,999		\$24,042,602	\$218,484,601		\$0	\$115,194,605
65		IATAN #2 PRODUCTION UNIT							
66	311.040	Structures - Iatan #2	\$11,485,435	R-66	\$0	\$11,485,435	52.7600%	\$0	\$6,059,716
67	311.040	Structures - MO Juris Disallow - Iatan #2	-\$71,315	R-67	\$0	-\$71,315	100.0000%	\$0	-\$71,315
68	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$19,240,688	R-68	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
69	312.040	Boiler Plant Equipment - Iatan #2	\$83,717,119	R-69	\$0	\$83,717,119	52.7600%	\$0	\$44,169,152
70	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$580,453	R-70	\$0	-\$580,453	100.0000%	\$0	-\$580,453
71	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$137,897,545	R-71	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
72	314.040	Turbogenerator - Iatan #2	\$26,131,058	R-72	\$0	\$26,131,058	52.7600%	\$0	\$13,786,746
73	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$87,038	R-73	\$0	-\$87,038	100.0000%	\$0	-\$87,038
74	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboogenerator - Iatan #2 - Missouri only	\$19,135,918	R-74	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
75	315.040	Accessory Equipment - Iatan #2	\$6,440,991	R-75	\$0	\$6,440,991	52.7600%	\$0	\$3,398,267

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
76	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$30,354	R-76	\$0	-\$30,354	100.0000%	\$0	-\$30,354
77	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$6,399,672	R-77	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
78	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$499,022	R-78	\$0	\$499,022	52.7600%	\$0	\$263,284
79	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$2,646	R-79	\$0	-\$2,646	100.0000%	\$0	-\$2,646
80	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$704,779	R-80	\$0	\$704,779	100.0000%	\$0	\$704,779
81		TOTAL IATAN #2 PRODUCTION UNIT	\$310,880,421		\$0	\$310,880,421		\$0	\$250,283,961
82		LACYGNE COMMON PLANT PRODUCTION UNIT							
83	310.000	Land - LaCygne Common	\$0	R-83	\$0	\$0	52.7600%	\$0	\$0
84	311.000	Structures - LaCygne Common	\$6,326,903	R-84	\$5,031,456	\$11,358,359	52.7600%	\$0	\$5,992,670
85	312.000	Boiler Pit Equipment - LaCygne	\$15,187,746	R-85	\$546,404	\$15,734,150	52.7600%	\$0	\$8,301,338
86	312.010	Boiler Unit Train - LaCygne Common	\$172,020	R-86	\$0	\$172,020	52.7600%	\$0	\$90,758
87	314.000	Turbogenerator - LaCygne Common	\$78,531	R-87	\$0	\$78,531	52.7600%	\$0	\$41,433
88	315.000	Accessory Equipment - LaCygne Common	\$1,137,702	R-88	\$0	\$1,137,702	52.7600%	\$0	\$600,252
89	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	R-89	\$0	\$0	52.7600%	\$0	\$0
90	316.000	Miscellaneous Power Pit - LaCygne Common	\$777,493	R-90	\$0	\$777,493	52.7600%	\$0	\$410,205
91		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$23,680,395		\$5,577,860	\$29,258,255		\$0	\$15,436,656
92		LACYGNE #1 PRODUCTION UNIT							
93	310.000	Land - LaCygne #1	\$0	R-93	\$0	\$0	52.7600%	\$0	\$0
94	311.000	Structures - LaCygne #1	\$11,042,248	R-94	\$0	\$11,042,248	52.7600%	\$0	\$5,825,890
95	312.000	Boiler Pit Equipment - LaCygne #1	\$86,388,588	R-95	\$0	\$86,388,588	52.7600%	\$0	\$45,578,619
96	312.020	Boiler AQC Equipment - LaCygne #1	\$13,969,173	R-96	\$0	\$13,969,173	52.7600%	\$0	\$7,370,136
97	314.000	Turbogenerator - LaCygne #1	\$20,507,995	R-97	\$0	\$20,507,995	52.7600%	\$0	\$10,820,018
98	315.000	Accessory Equipment - LaCygne #1	\$11,462,712	R-98	\$0	\$11,462,712	52.7600%	\$0	\$6,047,727
99	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$705,474	R-99	\$0	\$705,474	52.7600%	\$0	\$372,208
100		TOTAL LACYGNE #1 PRODUCTION UNIT	\$144,076,190		\$0	\$144,076,190		\$0	\$76,014,598
101		LACYGNE #2 PRODUCTION UNIT							
102	311.000	Structures - LaCygne #2	\$1,865,961	R-102	\$0	\$1,865,961	52.7600%	\$0	\$984,481
103	312.000	Boiler Pit Equipment - LaCygne #2	\$81,164,957	R-103	\$0	\$81,164,957	52.7600%	\$0	\$42,822,631
104	314.000	Turbogenerator - LaCygne #2	\$17,379,813	R-104	\$0	\$17,379,813	52.7600%	\$0	\$9,169,589
105	315.000	Accessory Equipment - LaCygne #2	\$10,567,998	R-105	\$0	\$10,567,998	52.7600%	\$0	\$5,575,676
106	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$729,111	R-106	\$0	\$729,111	52.7600%	\$0	\$384,679
107		TOTAL LACYGNE #2 PRODUCTION UNIT	\$111,707,840		\$0	\$111,707,840		\$0	\$58,937,056
108		MONTROSE COMMON PRODUCTION UNIT							
109	310.000	Steam Production - Land - Electric - Montrose Common	\$0	R-109	\$0	\$0	52.7600%	\$0	\$0
110	311.000	Steam Production - Structures - Electric - Montrose Common	\$9,548,951	R-110	\$0	\$9,548,951	52.7600%	\$0	\$5,038,027
111	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$4,685,598	R-111	\$8,609,907	\$13,295,505	52.7600%	\$0	\$7,014,708
112	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$3,333,807	R-112	\$0	\$3,333,807	52.7600%	\$0	\$1,758,917
113	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$735,357	R-113	\$0	\$735,357	52.7600%	\$0	\$387,974
114	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,854,772	R-114	\$0	\$2,854,772	52.7600%	\$0	\$1,506,178

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
115	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,028,944	R-115	\$0	\$2,028,944	52.7600%	\$0	\$1,070,471
116		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$23,187,429		\$8,609,907	\$31,797,336		\$0	\$16,776,275
117		MONTROSE 1 PRODUCTION UNIT							
118	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	R-118	\$0	\$0	52.7600%	\$0	\$0
119	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	R-119	\$0	\$0	52.7600%	\$0	\$0
120	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	R-120	\$0	\$0	52.7600%	\$0	\$0
121	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	R-121	\$0	\$0	52.7600%	\$0	\$0
122	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	R-122	\$0	\$0	52.7600%	\$0	\$0
123		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
124		MONTROSE 2 PRODUCTION UNIT							
125	311.000	Steam Production - Structures - Electric- Montrose 2	\$112,714	R-125	\$0	\$112,714	52.7600%	\$0	\$59,468
126	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$21,211,532	R-126	\$0	\$21,211,532	52.7600%	\$0	\$11,191,204
127	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,195,683	R-127	\$0	\$9,195,683	52.7600%	\$0	\$4,851,642
128	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,670,612	R-128	\$0	\$3,670,612	52.7600%	\$0	\$1,936,615
129	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$40,729	R-129	\$0	\$40,729	52.7600%	\$0	\$21,489
130		TOTAL MONTROSE 2 PRODUCTION UNIT	\$34,231,270		\$0	\$34,231,270		\$0	\$18,060,418
131		MONTROSE 3 PRODUCTION UNIT							
132	311.000	Steam Production - Structures - Electric - Montrose 3	\$317,972	R-132	\$0	\$317,972	52.7600%	\$0	\$167,762
133	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$22,622,638	R-133	\$0	\$22,622,638	52.7600%	\$0	\$11,935,704
134	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,896,882	R-134	\$0	\$10,896,882	52.7600%	\$0	\$5,749,195
135	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$4,055,733	R-135	\$0	\$4,055,733	52.7600%	\$0	\$2,139,805
136	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$72,152	R-136	\$0	\$72,152	52.7600%	\$0	\$38,067
137		TOTAL MONTROSE 3 PRODUCTION UNIT	\$37,965,377		\$0	\$37,965,377		\$0	\$20,030,533
138		TOTAL STEAM PRODUCTION	\$1,257,235,047		\$47,673,696	\$1,304,908,743		\$0	\$774,655,435
139		NUCLEAR PRODUCTION							
140		WOLF CREEK NUCLEAR PRODUCTION UNIT							
141	320.000	Land & Land Rights - Wolf Creek	\$0	R-141	\$0	\$0	52.7600%	\$0	\$0
142	321.000	Structures & Improvements - Wolf Creek	\$278,487,960	R-142	\$0	\$278,487,960	52.7600%	\$0	\$146,930,248
143	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$12,994,588	R-143	\$0	\$12,994,588	100.0000%	\$0	\$12,994,588
144	322.000	Reactor Plant Equipment - Wolf Creek	\$434,380,273	R-144	\$0	\$434,380,273	52.7600%	\$0	\$229,179,032
145	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$33,254,341	R-145	\$0	\$33,254,341	100.0000%	\$0	\$33,254,341
146	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$14,591,667	R-146	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
147	323.000	Turbogenerator Units - Wolf Creek	\$93,388,765	R-147	\$0	\$93,388,765	52.7600%	\$0	\$49,271,912
148	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,140,617	R-148	\$0	\$4,140,617	100.0000%	\$0	\$4,140,617
149	324.000	Accessory Electric Equipment - Wolf Creek	\$78,066,984	R-149	\$0	\$78,066,984	52.7600%	\$0	\$41,188,141

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150	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$3,748,922	R-150	\$0	\$3,748,922	100.0000%	\$0	\$3,748,922
151	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$38,002,085	R-151	\$0	\$38,002,085	52.7600%	\$0	\$20,049,900
152	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$707,109	R-152	\$0	\$707,109	100.0000%	\$0	\$707,109
153	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$5,501,925	R-153	\$0	-\$5,501,925	100.0000%	\$0	-\$5,501,925
154	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$78,682,157	R-154	\$0	-\$78,682,157	52.7600%	\$0	-\$41,512,706
155	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	-\$10,086,006	R-155	\$0	-\$10,086,006	52.7600%	\$0	-\$5,321,377
156		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$897,493,223		\$0	\$897,493,223		\$0	\$503,720,469
157		TOTAL NUCLEAR PRODUCTION	\$897,493,223		\$0	\$897,493,223		\$0	\$503,720,469
158		HYDRAULIC PRODUCTION							
159		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
160		OTHER PRODUCTION							
161		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
162	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$69,805	R-162	\$0	\$69,805	52.7600%	\$0	\$36,829
163	342.000	Other Production - Fuel Holders - Hawthorn 6	\$565,128	R-163	\$0	\$565,128	52.7600%	\$0	\$298,162
164	344.000	Other Production - Generators - Hawthorn 6	\$22,847,131	R-164	\$0	\$22,847,131	52.7600%	\$0	\$12,054,146
165	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,232,621	R-165	\$0	\$1,232,621	52.7600%	\$0	\$650,331
166	346.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 6	\$0	R-166	\$0	\$0	52.7600%	\$0	\$0
167		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$24,714,685		\$0	\$24,714,685		\$0	\$13,039,468
168		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
169	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$860,770	R-169	\$0	\$860,770	52.7600%	\$0	\$454,142
170	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$20,235,644	R-170	\$0	\$20,235,644	52.7600%	\$0	\$10,676,326
171	314.000	Other Production - Turbogenerators - Hawthorn 9	\$8,026,433	R-171	\$0	\$8,026,433	52.7600%	\$0	\$4,234,746
172	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$6,303,111	R-172	\$0	\$6,303,111	52.7600%	\$0	\$3,325,521
173	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$78,514	R-173	\$0	\$78,514	52.7600%	\$0	\$41,424
174		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$35,504,472		\$0	\$35,504,472		\$0	\$18,732,159
175		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
176	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$305,571	R-176	\$0	\$305,571	52.7600%	\$0	\$161,219
177	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,601,608	R-177	\$0	\$1,601,608	52.7600%	\$0	\$845,008
178	344.000	Other Production - Generators - Hawthorn 7	\$12,926,262	R-178	\$0	\$12,926,262	52.7600%	\$0	\$6,819,896
179	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,131,095	R-179	\$0	\$1,131,095	52.7600%	\$0	\$596,766
180	346.000	Other Production - Miscellaneous Power Plant	\$413	R-180	\$0	\$413	100.0000%	\$0	\$413
181		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,964,949		\$0	\$15,964,949		\$0	\$8,423,302
182		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							

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183	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$37,031	R-183	\$0	\$37,031	52.7600%	\$0	\$19,538
184	342.000	Other Production - Fuel Holders - Hawthorn 8	\$318,079	R-184	\$0	\$318,079	52.7600%	\$0	\$167,818
185	344.000	Other Production - Generators - Hawthorn 8	\$13,736,367	R-185	\$0	\$13,736,367	52.7600%	\$0	\$7,247,307
186	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$715,386	R-186	\$0	\$715,386	52.7600%	\$0	\$377,438
187	346.000	Other Production - Miscellaneous Power Plant Equipment	\$313	R-187	\$0	\$313	100.0000%	\$0	\$313
188		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,807,176		\$0	\$14,807,176		\$0	\$7,812,414
189		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
190	340.000	Other Production - Land - West Gardner	\$0	R-190	\$0	\$0	52.7600%	\$0	\$0
191	340.010	Other Production - Land Rights & Easements - West Gardner	\$16,764	R-191	\$0	\$16,764	52.7600%	\$0	\$8,845
192	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$1,227,488	R-192	\$0	\$1,227,488	52.7600%	\$0	\$647,623
193	342.000	Other Production - Fuel Holders - West Gardner	\$1,546,755	R-193	\$0	\$1,546,755	52.7600%	\$0	\$816,068
194	344.000	Other Production - Generators - West Gardner	\$55,001,852	R-194	\$0	\$55,001,852	52.7600%	\$0	\$29,018,977
195	345.000	Other Production - Accessory Equipment - West Gardner	\$3,178,311	R-195	\$0	\$3,178,311	52.7600%	\$0	\$1,676,877
196	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$16,492	R-196	\$0	\$16,492	52.7600%	\$0	\$8,701
197		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$60,987,662		\$0	\$60,987,662		\$0	\$32,177,091
198		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
199	340.000	Other Production - Land - Osawatomie 1	\$0	R-199	\$0	\$0	52.7600%	\$0	\$0
200	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$620,153	R-200	\$0	\$620,153	52.7600%	\$0	\$327,193
201	342.000	Other Production - Fuel Holders - Osawatomie	\$974,284	R-201	\$0	\$974,284	52.7600%	\$0	\$514,032
202	344.000	Other Production - Generators - Osawatomie	\$13,223,780	R-202	\$0	\$13,223,780	52.7600%	\$0	\$6,976,866
203	345.000	Other Production - Accessory Equipment - Osawatomie	\$864,468	R-203	\$0	\$864,468	52.7600%	\$0	\$456,093
204	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$7,558	R-204	\$0	\$7,558	52.7600%	\$0	\$3,988
205		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$15,690,243		\$0	\$15,690,243		\$0	\$8,278,172
206		NORTHEAST STATION PRODUCTION UNIT							
207	340.000	Other Production - Land - Northeast Station	\$0	R-207	\$0	\$0	52.7600%	\$0	\$0
208	341.000	Other Production - Structures & Improvements - Northeast Station	\$206,543	R-208	\$0	\$206,543	52.7600%	\$0	\$108,972
209	342.000	Other Production - Fuel Holders - Northeast Station	\$1,247,079	R-209	\$0	\$1,247,079	52.7600%	\$0	\$657,959
210	344.000	Other Production - Generators - Northeast Station	\$34,869,595	R-210	\$0	\$34,869,595	52.7600%	\$0	\$18,397,198
211	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,373,358	R-211	\$0	\$6,373,358	52.7600%	\$0	\$3,362,584
212	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$34,110	R-212	\$0	\$34,110	52.7600%	\$0	\$17,996
213		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$42,730,685		\$0	\$42,730,685		\$0	\$22,544,709
214		NORTHEAST FACILITY BULK OIL							



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215	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$0	R-215	\$0	\$0	52.7600%	\$0	\$0
216	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$441,392	R-216	\$0	\$441,392	52.7600%	\$0	\$232,878
217	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$433,230	R-217	\$0	\$433,230	52.7600%	\$0	\$228,572
218	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$19,505	R-218	\$0	\$19,505	52.7600%	\$0	\$10,291
219	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$80,065	R-219	\$0	\$80,065	52.7600%	\$0	\$42,242
220		TOTAL NORTHEAST FACILITY BULK	\$974,192		\$0	\$974,192		\$0	\$513,983
221		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
222	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$79,486,585	R-222	\$0	\$79,486,585	52.7600%	\$0	\$41,937,122
223	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$226,070	R-223	\$0	\$226,070	52.7600%	\$0	\$119,275
224	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$0	R-224	\$0	\$0	52.7600%	\$0	\$0
225	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$27,624	R-225	\$0	\$27,624	52.7600%	\$0	\$14,574
226		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$79,740,279		\$0	\$79,740,279		\$0	\$42,070,971
227		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
228	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	R-228	\$0	\$0	52.7600%	\$0	\$0
229	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$37,864,010	R-229	\$0	\$37,864,010	52.7600%	\$0	\$19,977,052
230	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	R-230	\$0	\$0	52.7600%	\$0	\$0
231		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$37,864,010		\$0	\$37,864,010		\$0	\$19,977,052
232		SPEARVILLE COMMON							
233	341.020	Other Production - Structures - Electric - Wind	\$2,405,359	R-233	\$0	\$2,405,359	52.7600%	\$0	\$1,269,067
234	344.020	Other Production - Generators - Electric - Wind	\$10,313,798	R-234	\$0	\$10,313,798	52.7600%	\$0	\$5,441,560
235		TOTAL SPEARVILLE COMMON	\$12,719,157		\$0	\$12,719,157		\$0	\$6,710,627
236		PRODUCTION PLANT - SOLAR							
237	344.000	Other Production - Generators - Electric Solar	\$260,268	R-237	\$0	\$260,268	52.7600%	\$0	\$137,317
238		TOTAL PRODUCTION PLANT - SOLAR	\$260,268		\$0	\$260,268		\$0	\$137,317
239		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
240	341.010	Greenwood Solar Facility	\$0	R-240	\$393,861	\$393,861	52.7600%	\$0	\$207,801
241		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$393,861	\$393,861		\$0	\$207,801
242		GENERAL PLANT - BUILDINGS							
243	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$795,829	R-243	\$0	\$795,829	52.7600%	\$0	\$419,879
244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric	\$8,518	R-244	\$0	\$8,518	52.7600%	\$0	\$4,494
245		TOTAL GENERAL PLANT - BUILDINGS	\$804,347		\$0	\$804,347		\$0	\$424,373
246		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
247	315.000	Steam Production - Accessory Equipment - Electric	\$4,055	R-247	\$0	\$4,055	52.7600%	\$0	\$2,139

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248	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$2,050,743	R-248	\$0	\$2,050,743	52.7600%	\$0	\$1,081,972
249		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$2,054,798		\$0	\$2,054,798		\$0	\$1,084,111
250		TOTAL OTHER PRODUCTION	\$344,816,923		\$393,861	\$345,210,784		\$0	\$182,133,550
251		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
252		Retirements Not Classified - Production	-\$41,099,662	R-252	\$0	-\$41,099,662	52.7600%	\$0	-\$21,684,182
253		Retirements Not Classified - Nuclear	-\$1,911,592	R-253	\$0	-\$1,911,592	52.7600%	\$0	-\$1,008,556
254		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	-\$43,011,254		\$0	-\$43,011,254		\$0	-\$22,692,738
255		TOTAL PRODUCTION PLANT	\$2,456,533,939		\$48,067,557	\$2,504,601,496		\$0	\$1,437,816,716
256		TRANSMISSION PLANT							
257	350.000	Land - Transmission Plant	\$0	R-257	\$0	\$0	52.7600%	\$0	\$0
258	350.010	Land Rights - Transmission Plant	\$9,321,706	R-258	\$0	\$9,321,706	52.7600%	\$0	\$4,918,132
259	350.020	Land Rights - Transmission Plant - Wolf Creek	\$131	R-259	\$0	\$131	52.7600%	\$0	\$69
260	352.000	Structures & Improvements - Transmission Plant	\$2,111,077	R-260	\$0	\$2,111,077	52.7600%	\$0	\$1,113,804
261	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$102,575	R-261	\$0	\$102,575	52.7600%	\$0	\$54,119
262	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$6,289	R-262	\$0	\$6,289	100.0000%	\$0	\$6,289
263	353.000	Station Equipment - Transmission Plant	\$48,005,557	R-263	\$0	\$48,005,557	52.7600%	\$0	\$25,327,732
264	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$5,698,531	R-264	\$0	\$5,698,531	52.7600%	\$0	\$3,006,545
265	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$376,993	R-265	\$0	\$376,993	100.0000%	\$0	\$376,993
266	353.030	Station Equipment - Communications - Transmission Plant	\$6,919,413	R-266	\$0	\$6,919,413	52.7600%	\$0	\$3,650,682
267	354.000	Towers and Fixtures - Transmission Plant	\$3,872,972	R-267	\$0	\$3,872,972	52.7600%	\$0	\$2,043,380
268	355.000	Poles and Fixtures - Transmission Plant	\$67,960,826	R-268	\$0	\$67,960,826	52.7600%	\$0	\$35,856,132
269	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$56,870	R-269	\$0	\$56,870	52.7600%	\$0	\$30,005
270	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,763	R-270	\$0	\$3,763	100.0000%	\$0	\$3,763
271	356.000	Overhead Conductors & Devices - Transmission Plant	\$59,281,543	R-271	\$0	\$59,281,543	52.7600%	\$0	\$31,276,942
272	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$27,541	R-272	\$0	\$27,541	52.7600%	\$0	\$14,531
273	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,676	R-273	\$0	\$1,676	100.0000%	\$0	\$1,676
274	357.000	Underground Conduit - Transmission Plant	\$2,255,648	R-274	\$0	\$2,255,648	52.7600%	\$0	\$1,190,080
275	358.000	Underground Conductors & Devices - Transmission Plant	\$2,617,197	R-275	\$0	\$2,617,197	52.7600%	\$0	\$1,380,833
276		TOTAL TRANSMISSION PLANT	\$208,620,308		\$0	\$208,620,308		\$0	\$110,251,707
277		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
278		Transmission Plant - Salvage & Removal - Retirements Not Classified	-\$1,231,258	R-278	\$0	-\$1,231,258	52.7600%	\$0	-\$649,612
279		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	-\$1,231,258		\$0	-\$1,231,258		\$0	-\$649,612
280		DISTRIBUTION PLANT							
281	360.000	Land - Electric - Distribution Plant	\$0	R-281	\$0	\$0	50.3909%	\$0	\$0
282	360.010	Depreciable Land Rights - Distribution Plant	\$9,127,020	R-282	\$0	\$9,127,020	58.3324%	\$0	\$5,324,010
283	361.000	Structures & Improvements - Distribution Plant	\$7,095,789	R-283	\$0	\$7,095,789	56.7130%	\$0	\$4,024,235
284	362.000	Station Equipment - Distribution Plant	\$78,921,547	R-284	\$0	\$78,921,547	62.0852%	\$0	\$48,998,600
285	362.030	Station Equipment - Communications - Distribution Plant	\$3,682,491	R-285	\$0	\$3,682,491	55.8321%	\$0	\$2,056,012

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
286	363.000	Energy Storage Equipment - Distribution Plant	\$1,149,235	R-286	\$0	\$1,149,235	100.0000%	\$0	\$1,149,235
287	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$185,908,025	R-287	\$0	\$185,908,025	54.2367%	\$0	\$100,830,378
288	365.000	Overhead Conductors & Devices - Distribution Plant	\$82,522,635	R-288	\$0	\$82,522,635	55.8702%	\$0	\$46,105,561
289	366.000	Underground Conduit - Distribution Plant	\$79,165,654	R-289	\$0	\$79,165,654	57.9764%	\$0	\$45,897,396
290	367.000	Underground Conductors & Devices - Distribution Plant	\$111,999,976	R-290	\$0	\$111,999,976	52.1652%	\$0	\$58,425,011
291	368.000	Line Transformers - Distribution Plant	\$137,586,534	R-291	\$0	\$137,586,534	56.8030%	\$0	\$78,153,279
292	369.000	Services - Distribution Plant	\$82,819,678	R-292	\$0	\$82,819,678	51.7183%	\$0	\$42,832,930
293	370.000	Meters Electric - Distribution Plant	\$37,427,208	R-293	\$0	\$37,427,208	51.5473%	\$0	\$19,292,715
294	370.020	AMI Meters Electric - Distribution Plant	\$7,479,219	R-294	\$0	\$7,479,219	54.5675%	\$0	\$4,081,223
295	371.000	Customer Premises Installation- Distribution Plant	\$11,758,140	R-295	\$0	\$11,758,140	69.8273%	\$0	\$8,210,392
296	371.000	Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations	\$0	R-296	\$0	\$0	69.8273%	\$0	\$0
297	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,658,289	R-297	\$0	\$12,658,289	47.5076%	\$0	\$6,013,649
298		TOTAL DISTRIBUTION PLANT	\$849,301,440		\$0	\$849,301,440		\$0	\$471,394,626
299		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
300		Distribution Plant - Salvage & Removal - Retirements Not Classified	-\$6,638,107	R-300	\$0	-\$6,638,107	55.3992%	\$0	-\$3,677,458
301		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	-\$6,638,107		\$0	-\$6,638,107		\$0	-\$3,677,458
302		INCENTIVE COMPENSATION CAPITALIZATION							
303		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
304		GENERAL PLANT							
305	389.000	Land & Land Rights - General Plant	\$0	R-305	\$0	\$0	53.7835%	\$0	\$0
306	390.000	Structures & Improvements - General Plant	\$27,036,562	R-306	\$0	\$27,036,562	53.7835%	\$0	\$14,541,209
307	390.030	Structures & Improvements - Leasehold (801 Charlotte) - General Plant	\$3,444,102	R-307	\$0	\$3,444,102	53.7835%	\$0	\$1,852,359
308	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$10,972,290	R-308	\$0	\$10,972,290	53.7835%	\$0	\$5,901,282
309	391.000	Office Furniture & Equipment - General Plant	\$4,637,611	R-309	\$0	\$4,637,611	53.7835%	\$0	\$2,494,270
310	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,518,461	R-310	\$0	\$3,518,461	53.7835%	\$0	\$1,892,351
311	391.020	Office Furniture & Equipment - Computer - General Plant	\$23,420,052	R-311	\$0	\$23,420,052	53.7835%	\$0	\$12,596,124
312	392.000	Transportation Equipment - Autos - General Plant	\$564,617	R-312	\$0	\$564,617	53.7835%	\$0	\$303,671
313	392.010	Transportation Equipment - Light Trucks - General Plant	\$2,862,718	R-313	\$0	\$2,862,718	53.7835%	\$0	\$1,539,670
314	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$11,057,808	R-314	\$0	\$11,057,808	53.7835%	\$0	\$5,947,276
315	392.030	Transportation Equipment - Tractors - General Plant	\$429,428	R-315	\$0	\$429,428	53.7835%	\$0	\$230,961
316	392.040	Transportation Equipment - Trailers - General Plant	\$928,447	R-316	\$0	\$928,447	53.7835%	\$0	\$499,351
317	393.000	Stores Equipment - General Plant	\$466,217	R-317	\$0	\$466,217	53.7835%	\$0	\$250,748
318	394.000	Tools, Shop, & Garage Equipment - General Plant	\$2,361,635	R-318	\$0	\$2,361,635	53.7835%	\$0	\$1,270,170
319	395.000	Laboratory Equipment - General Plant	\$3,683,162	R-319	\$0	\$3,683,162	53.7835%	\$0	\$1,980,933
320	396.000	Power Operated Equipment - General Plant	\$13,863,279	R-320	\$0	\$13,863,279	53.7835%	\$0	\$7,456,157
321	397.000	Communication Equipment - General Plant	\$39,795,778	R-321	\$0	\$39,795,778	53.7835%	\$0	\$21,403,562
322	397.010	Communication Equipment - Wolf Creek - Demand	\$114,728	R-322	\$0	\$114,728	56.6000%	\$0	\$64,936
323	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri	\$6,051	R-323	\$0	\$6,051	100.0000%	\$0	\$6,051
324	398.000	Miscellaneous Equipment - General Plant	\$211,005	R-324	\$0	\$211,005	53.7835%	\$0	\$113,486
325	399.000	Regulatory Amortizations - General Plant	\$0	R-325	\$0	\$0	53.7835%	\$0	\$0
326		TOTAL GENERAL PLANT	\$149,373,951		\$0	\$149,373,951		\$0	\$80,344,567

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
327		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
328		Capitalized Long Term Incentive Stock Awards- General	\$0	R-328	\$0	\$0	53.7835%	\$0	\$0
329		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
330		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
331		General Plant - Salvage and Removal - Retirements Not Classified	\$236,431	R-331	\$0	\$236,431	53.7835%	\$0	\$127,161
332		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$236,431		\$0	\$236,431		\$0	\$127,161
333		<b>TOTAL DEPRECIATION RESERVE</b>	<b><u>\$3,910,645,482</u></b>		<b><u>\$47,559,866</u></b>	<b><u>\$3,958,205,348</u></b>		<b><u>\$0</u></b>	<b><u>\$2,231,947,816</u></b>

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**True-Up through June 30, 2018**  
**Adjustments for Depreciation Reserve**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-21	Miscellaneous Intangible Plant - Customer Info	303.150		-\$507,691		\$0
	To allocate ONE CIS to KCP&L Greater Missouri Operations intangible reserve at 37.49% based on customer counts (Featherstone)		-\$507,691		\$0	
R-27	Boiler Plant Equipment - Electric - Hawthorn C	312.000		\$9,080,235		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$9,080,235		\$0	
R-47	Structures - Electric - Iatan Common	311.000		\$363,092		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$363,092		\$0	
R-56	Structures - Electric - Iatan #1	311.000		\$24,042,602		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$24,042,602		\$0	
R-84	Structures - LaCygne Common	311.000		\$5,031,456		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$5,031,456		\$0	
R-85	Boiler Pit Equipment - LaCygne	312.000		\$546,404		\$0

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**True-Up through June 30, 2018**  
**Adjustments for Depreciation Reserve**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$546,404		\$0	
R-111	Steam Production - Boiler Plant Equipment - E	312.000		\$8,609,907		\$0
	1. Adjustment to reverse Asset Retirement Obligation (AROs) where KCPL & GMO changed accounting methods resulting from the Westar Energy and Great Plains Energy June 2018 merger (Featherstone)		\$8,609,907		\$0	
R-240	Greenwood Solar Facility	341.010		\$393,861		\$0
	1. To allocate the Greenwood Solar Facility to KCPL as of June 30, 2018. (Lyons)		\$393,861		\$0	
<b>Total Reserve Adjustments</b>				<b>\$47,559,866</b>		<b>\$0</b>

Kansas City Light Power  
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Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Gross Payroll excluding WC and Vacation	\$61,654,957	28.35	13.85	14.50	0.039726	\$2,449,305
3	Accrued Vacation	\$6,652,985	28.35	344.83	-316.48	-0.867068	-\$5,768,590
4	Wolf Creek Payroll, Futa, Suta & FICA	\$22,996,338	28.35	25.85	2.50	0.006849	\$157,502
5	Wolf Creek O&M	\$19,197,361	28.35	25.85	2.50	0.006849	\$131,483
6	Wolf Creek fuel	\$14,754,697	28.35	25.85	2.50	0.006849	\$101,055
7	Purchased Coal & Freight	\$113,585,291	28.35	20.88	7.47	0.020466	\$2,324,637
8	Purchased Gas	\$3,371,651	28.35	28.62	-0.27	-0.000740	-\$2,495
9	Purchased Oil, excl Wolf Creek	\$3,242,634	28.35	8.50	19.85	0.054384	\$176,347
10	Purchased Power	\$67,833,365	28.35	30.72	-2.37	-0.006493	-\$440,442
11	Injures and Damages	\$876,849	28.35	149.56	-121.21	-0.332082	-\$291,186
12	Pension Expense	\$24,439,489	28.35	51.74	-23.39	-0.064082	-\$1,566,131
13	OPEBS	\$803,081	28.35	178.44	-150.09	-0.411205	-\$330,231
14	Incentive Compensation	\$3,043,021	28.35	256.50	-228.15	-0.625068	-\$1,902,095
15	Bad Debt Expense	\$5,552,581	0.00	0.00	0.00	0.000000	\$0
16	PSC Assessment	\$1,570,832	28.35	-27.00	55.35	0.151644	\$238,207
17	Cash Vouchers	\$166,336,959	28.35	30.00	-1.65	-0.004521	-\$752,009
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$515,912,091</b>					<b>-\$5,474,643</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$6,777,034	28.35	13.77	14.58	0.039945	\$270,709
21	Federal & State Unemployment Taxes	\$26,493	28.35	71.00	-42.65	-0.116849	-\$3,096
22	MO Gross Receipts Taxes - 6%	\$44,370,391	13.14	72.28	-59.14	-0.162027	-\$7,189,201
23	MO Gross Receipts Taxes - 4%	\$17,025,328	13.14	39.34	-26.20	-0.071781	-\$1,222,095
24	MO Gross Receipts Taxes - Other Cities	\$10,634,694	13.14	60.94	-47.80	-0.130959	-\$1,392,709
25	Property Tax	\$55,618,597	28.35	208.84	-180.49	-0.494493	-\$27,503,007
26	<b>TOTAL TAXES</b>	<b>\$134,452,537</b>					<b>-\$37,039,399</b>
27	<b>OTHER EXPENSES</b>						
28	Sales & Use Taxes	\$26,451,030	13.14	22.00	-8.86	-0.024274	-\$642,072
29	<b>TOTAL OTHER EXPENSES</b>	<b>\$26,451,030</b>					<b>-\$642,072</b>
30	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$43,156,114</b>
31	<b>TAX OFFSET FROM RATE BASE</b>						
32	Federal Tax Offset	\$25,730,338	0.00	0.00	0.00	0.000000	\$0
33	State Tax Offset	\$8,216,361	28.35	45.63	-17.28	-0.047342	-\$388,979
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$66,827,726	28.35	86.55	-58.20	-0.159452	-\$10,655,815
36	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$100,774,425</b>					<b>-\$11,044,794</b>
37	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$54,200,908</b>

Kansas City Light Power  
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True-Up through June 30, 2018  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,877,552,067	See Note (1)	See Note (1)	See Note (1)	\$1,877,552,067	-\$112,255,276	\$959,188,642	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$576,894,888	\$102,623,339	\$474,271,549	-\$10,785,593	\$566,109,295	-\$2,748,413	\$313,972,484	\$55,217,091	\$258,755,393
3	TOTAL TRANSMISSION EXPENSES	\$82,831,499	\$3,386,918	\$79,444,581	\$13,833,877	\$96,665,376	\$0	\$54,754,609	\$1,840,136	\$52,914,473
4	TOTAL DISTRIBUTION EXPENSES	\$56,024,481	\$23,840,462	\$32,184,019	-\$106,532	\$55,917,949	\$0	\$30,799,148	\$13,317,483	\$17,481,665
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,784,014	\$9,366,856	\$10,417,158	\$4,385,114	\$24,169,128	\$5,779,747	\$18,501,384	\$4,999,822	\$13,501,562
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$50,879,891	\$1,315,414	\$49,564,477	-\$31,945,686	\$18,934,205	\$1,501,284	\$20,061,680	\$702,138	\$19,359,542
7	TOTAL SALES EXPENSES	\$497,657	\$343,673	\$153,984	-\$7,336	\$490,321	\$0	\$258,085	\$183,445	\$74,640
8	TOTAL ADMIN. & GENERAL EXPENSES	\$168,470,728	\$27,864,740	\$140,605,988	-\$22,901,508	\$145,569,220	\$84,945	\$77,564,701	\$15,044,164	\$62,520,537
9	TOTAL DEPRECIATION EXPENSE	\$236,542,943	See Note (1)	See Note (1)	See Note (1)	\$236,542,943	-\$92,174,053	\$129,298,077	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$23,571,353	\$0	\$23,571,353	\$10,869,874	\$34,441,227	\$0	\$24,911,939	\$0	\$24,911,939
11	TOTAL OTHER OPERATING EXPENSES	\$180,368,718	\$0	\$180,368,718	-\$62,940,858	\$117,427,860	\$0	\$63,010,821	\$0	\$63,010,821
12	TOTAL OPERATING EXPENSE	\$1,395,866,172	\$168,741,402	\$990,581,827	-\$99,598,648	\$1,296,267,524	-\$87,556,490	\$733,132,928	\$91,304,279	\$512,530,572
13	NET INCOME BEFORE TAXES	\$481,685,895	\$0	\$0	\$0	\$581,284,543	-\$24,698,786	\$226,055,714	\$0	\$0
14	TOTAL INCOME TAXES	\$61,714,784	See Note (1)	See Note (1)	See Note (1)	\$61,714,784	-\$27,116,808	\$34,597,976	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$66,098,528	See Note (1)	See Note (1)	See Note (1)	\$66,098,528	-\$72,132,988	-\$6,034,460	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$353,872,583	\$0	\$0	\$0	\$453,471,231	\$74,551,010	\$197,492,198	\$0	\$0

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



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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- MO	\$913,468,695			Rev-2		\$913,468,695	100.0000%	-\$34,121,229	\$879,347,466		
Rev-3	440.000	Gross Receipts Tax in MO Revenue	\$71,772,644			Rev-3		\$71,772,644	100.0000%	-\$71,772,644	\$0		
Rev-4	440.000	Amort of Off System Sales Margin Rate Refund	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5	440.000	Retail Rate Revenue - KS	\$738,560,598			Rev-5		\$738,560,598	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,723,801,937					\$1,723,801,937		-\$105,893,873	\$879,347,466		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Sales for Resale - Capacity (demand)	\$4,052,489			Rev-8		\$4,052,489	52.7600%	-\$1,345,333	\$792,760		
Rev-9	447.014	Sales for Resale - Misc Fixed (demand)	\$30,936			Rev-9		\$30,936	52.7600%	\$0	\$16,322		
Rev-10	447.020	Sales for Resale - Retail (energy)	\$5,253,200			Rev-10		\$5,253,200	56.6000%	\$715,020	\$3,688,331		
Rev-11	447.030	Sales for Resale - Bulk (energy)	\$118,512,571			Rev-11		\$118,512,571	56.6000%	-\$6,201,391	\$60,876,724		
Rev-12	447.030	Non-Firm Off System Sales (energy)	\$0			Rev-12		\$0	56.6000%	\$0	\$0		
Rev-13	447.101	Sales for Resale - FERC Juris Wholesale Firm Power	\$1,950,859			Rev-13		\$1,950,859	0.0000%	\$0	\$0		
Rev-14	447.000	Misc. Charges and Revenue -- demand	\$0			Rev-14		\$0	52.7600%	\$0	\$0		
Rev-15	449.110	Provision for Rate Refund Riders - MO	\$842,573			Rev-15		\$842,573	100.0000%	-\$40,520	\$802,053		
Rev-16	450.001	Forfeited Discounts - MO	\$2,170,188			Rev-16		\$2,170,188	100.0000%	-\$260,737	\$1,909,451		
Rev-17	450.001	Forfeited Discounts - KS	\$1,627,490			Rev-17		\$1,627,490	0.0000%	\$0	\$0		
Rev-18	451.001	Miscellaneous Services - MO	\$582,818			Rev-18		\$582,818	100.0000%	\$0	\$582,818		
Rev-19	451.001	Miscellaneous Services - KS	\$367,422			Rev-19		\$367,422	0.0000%	\$0	\$0		
Rev-20	451.001	Misc Services - Allocated - Distribution	\$45,357			Rev-20		\$45,357	55.3855%	\$0	\$25,121		
Rev-21	454.000	Rent From Electric Property - MO	\$1,838,110			Rev-21		\$1,838,110	100.0000%	\$0	\$1,838,110		
Rev-22	454.000	Rent From Electric Property - KS	\$1,870,766			Rev-22		\$1,870,766	0.0000%	\$0	\$0		
Rev-23	454.000	Rent From Electric Property - Allocated PROD demand	\$29,753			Rev-23		\$29,753	52.7600%	\$0	\$15,698		
Rev-24	454.000	Rent From Electric Property - Allocated TRANS demand	\$6,785			Rev-24		\$6,785	52.7600%	\$0	\$3,580		
Rev-25	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-25		\$0	55.3855%	\$0	\$0		
Rev-26	456.100	Transmission For Others - energy	\$13,648,236			Rev-26		\$13,648,236	56.6000%	\$814,142	\$8,539,044		
Rev-27	456.000	Other Electric Revenues - MO	\$814,183			Rev-27		\$814,183	100.0000%	-\$42,584	\$771,599		
Rev-28	456.000	Other Electric Revenues - KS	\$145,126			Rev-28		\$145,126	0.0000%	\$0	\$0		
Rev-29	456.009	Other Electric Revenues - Allocated - Trans demand	-\$38,732			Rev-29		-\$38,732	52.7600%	\$0	-\$20,435		
Rev-30		TOTAL OTHER OPERATING REVENUES	\$153,750,130					\$153,750,130		-\$6,361,403	\$79,841,176		
Rev-31		TOTAL OPERATING REVENUES	\$1,877,552,067					\$1,877,552,067		-\$112,255,276	\$959,188,642		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Ops - Superv & Engineering - demand	\$8,251,213	\$5,788,923	\$2,462,290	E-4	-\$370,265	\$7,880,948	52.7600%	\$0	\$4,157,988	\$3,097,286	\$1,060,702
5	500.000	Prod Steam Oper - Iatan 1&2 - 100% MO	\$385,196	\$0	\$385,196	E-5	\$0	\$385,196	100.0000%	-\$1,089,589	-\$704,393	\$0	-\$704,393
6	500.000	Prod Steam Oper - Iatan 1&2 - 100% KS	-\$144,493	\$0	-\$144,493	E-6	\$0	-\$144,493	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal - energy	\$214,121,035	\$0	\$214,121,035	E-7	-\$11,828,769	\$202,292,266	56.6000%	\$0	\$114,497,423	\$0	\$114,497,423
8	501.000	Fuel Expense - Oil - energy	\$2,827,791	\$0	\$2,827,791	E-8	\$2,751,768	\$5,579,559	56.6000%	\$0	\$3,158,030	\$0	\$3,158,030
9	501.000	Fuel Expense - Gas - energy	\$2,043,505	\$0	\$2,043,505	E-9	-\$1,585,195	\$458,310	56.6000%	\$0	\$259,403	\$0	\$259,403
10	501.500	100% MO STB (Surface Transportation Board)	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB (Surface Transportation Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

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12	501.300	Fuel Expense - Additives - energy	\$6,288,733	\$0	\$6,288,733	E-12	\$27,823	\$6,316,556	56.6000%	\$0	\$3,575,171	\$0	\$3,575,171
13	501.400	Fuel Expense - Residuals - energy	\$238,316	\$132,993	\$105,323	E-13	\$803,197	\$1,041,513	56.6000%	\$0	\$589,496	\$76,335	\$513,161
14	501.420	Fuel Expense - Residuals - energy - Non-FAC	\$1,067,497	\$106,167	\$961,330	E-14	\$184,388	\$1,251,885	56.6000%	\$0	\$708,567	\$60,937	\$647,630
15	501.500	Fuel Handling - Coal - energy	\$12,712,131	\$8,349,982	\$4,362,149	E-15	\$117,696	\$12,829,827	56.6000%	\$0	\$7,261,682	\$4,792,706	\$2,468,976
16	502.000	Steam Operating Expense - demand	\$16,672,902	\$9,799,814	\$6,873,088	E-16	\$138,132	\$16,811,034	52.7600%	\$0	\$8,869,501	\$5,243,260	\$3,626,241
17	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	502.000	Steam Operating Expense - 100% KS	\$0	\$0	\$0	E-18	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
19	505.000	Steam Operating Electric Expense - demand	\$6,687,982	\$5,207,785	\$1,480,197	E-19	\$73,405	\$6,761,387	52.7600%	\$0	\$3,567,308	\$2,786,356	\$780,952
20	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-21	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
22	506.000	Misc. Other Power Expenses - demand	\$10,927,559	\$5,343,442	\$5,584,117	E-22	\$78,901	\$11,006,460	52.7600%	-\$767,468	\$5,039,541	\$2,858,938	\$2,180,603
23	506.000	Misc. Other Power Expenses latan 2 - Common Tracker - 100% MO	\$961,786	\$0	\$961,786	E-23	\$0	\$961,786	100.0000%	\$0	\$961,786	\$0	\$961,786
24	506.000	Misc. Other Power Expense latan 2 - Flood - 100% KS	\$92,493	\$0	\$92,493	E-24	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc. Other Power Expenses 100% KS	\$0	\$0	\$0	E-25	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
26	507.000	Steam Operating Expense Rents - demand	\$295,414	\$0	\$295,414	E-26	\$0	\$295,414	52.7600%	\$0	\$155,860	\$0	\$155,860
27	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-28	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
29	509.000	NOX / Other Allowances - Allocated - energy	\$69,197	\$0	\$69,197	E-29	\$0	\$69,197	56.6000%	\$0	\$39,166	\$0	\$39,166
30	509.000	Amort of SO2 Allowances - Allocated - energy	\$0	\$0	\$0	E-30	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
31	509.000	Amort of SO2 Allowances - MO	-\$2,325,871	\$0	-\$2,325,871	E-31	\$0	-\$2,325,871	100.0000%	\$0	-\$2,325,871	\$0	-\$2,325,871
32	509.000	Amort of SO2 Allowances - KS	-\$1,702,801	\$0	-\$1,702,801	E-32	\$0	-\$1,702,801	0.0000%	\$0	\$0	\$0	\$0
33	509.000	Emission Allowance - REC Exp - energy	\$0	\$0	\$0	E-33	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
34		TOTAL OPERATION & MAINTENANCE EXPENSE	\$279,367,826	\$34,729,106	\$244,638,720		-\$9,608,919	\$269,758,907		-\$1,857,057	\$149,708,899	\$18,915,818	\$130,793,081
35		ELECTRIC MAINTENANCE EXPENSE											
36	510.000	Steam Maintenance Suprv & Engineering - demand	\$6,952,014	\$4,545,033	\$2,406,981	E-36	-\$64,243	\$6,887,771	52.7600%	\$0	\$3,633,988	\$2,431,760	\$1,202,228
37	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-38	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
39	511.000	Maintenance of Structures - demand	\$7,133,134	\$1,537,127	\$5,596,007	E-39	\$299,564	\$7,432,698	52.7600%	\$0	\$3,921,491	\$822,419	\$3,099,072
40	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-41	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
42	512.000	Maintenance of Boiler Plant - demand	\$34,998,314	\$9,259,822	\$25,738,492	E-42	-\$4,084,821	\$30,913,493	52.7600%	\$0	\$16,309,958	\$4,954,344	\$11,355,614
43	512.000	Maintenance latan 1&2 100% MO	\$327,948	\$0	\$327,948	E-43	\$0	\$327,948	100.0000%	\$0	\$327,948	\$0	\$327,948
44	512.000	Maintenance latan 1&2 100% KS	\$0	\$0	\$0	E-44	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
45	513.000	Maintenance of Electric Plant - demand	\$4,788,922	\$1,535,672	\$3,253,250	E-45	\$1,291,506	\$6,080,428	52.7600%	\$0	\$3,208,034	\$821,641	\$2,386,393
46	513.000	Maintenance of Electric Plant 100% MO	\$210,220	\$0	\$210,220	E-46	\$0	\$210,220	100.0000%	\$0	\$210,220	\$0	\$210,220
47	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-47	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
48	514.000	Maintenance of Misc. Steam Plant - demand	\$298,899	\$32,373	\$266,526	E-48	\$91,168	\$390,067	52.7600%	\$0	\$205,800	\$17,321	\$188,479
49	514.000	Maintenance of Misc. Steam Plant 100% MO	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0	\$0	\$0	E-50	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
51		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$54,709,451	\$16,910,027	\$37,799,424		-\$2,466,826	\$52,242,625		\$0	\$27,817,439	\$9,047,485	\$18,769,954
52		TOTAL STEAM POWER GENERATION	\$334,077,277	\$51,639,133	\$282,438,144		-\$12,075,745	\$322,001,532		-\$1,857,057	\$177,526,338	\$27,963,303	\$149,563,035
53		NUCLEAR POWER GENERATION											
54		OPERATION - NUCLEAR											

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55	517.000	Prod Nuclear Oper - Superv & Engineering - demand	\$7,917,335	\$6,558,971	\$1,358,364	E-55	\$92,451	\$8,009,786	52.7600%	\$0	\$4,225,963	\$3,509,290	\$716,673
56	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	\$28,169,933	\$0	\$28,169,933	E-56	-\$2,018,631	\$26,151,302	56.6000%	\$0	\$14,801,637	\$0	\$14,801,637
57	518.100	Nuclear Fuel Expense - Oil - energy	\$66,543	\$0	\$66,543	E-57	\$0	\$66,543	56.6000%	\$0	\$37,663	\$0	\$37,663
58	518.200	Prod Nuclear - Disposal Cost - energy	\$0	\$0	\$0	E-58	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
59	519.000	Coolants and Water - demand	\$3,110,936	\$2,294,739	\$816,197	E-59	\$759,285	\$3,870,221	52.7600%	\$0	\$2,041,929	\$1,227,770	\$814,159
60	520.000	Steam Expense - demand	\$15,633,286	\$10,830,241	\$4,803,045	E-60	\$152,656	\$15,785,942	52.7600%	\$0	\$8,328,663	\$5,794,576	\$2,534,087
61	520.000	Steam Expense - Mid-Cycle Outage - MO	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	523.000	Electric Expense - demand	\$1,436,052	\$1,477,617	-\$41,565	E-62	\$20,827	\$1,456,879	52.7600%	\$0	\$768,649	\$790,579	-\$21,930
63	524.000	Misc. Nuclear Power Expenses - Allocated - demand	\$23,808,877	\$11,947,570	\$11,861,307	E-63	\$2,404,194	\$26,213,071	52.7600%	\$0	\$13,830,016	\$6,374,361	\$7,455,655
64	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-64	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
65	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-65	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
66	524.100	Decommissioning - MO	\$1,281,264	\$0	\$1,281,264	E-66	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
67	524.100	Decommissioning - KS	\$2,036,230	\$0	\$2,036,230	E-67	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
68	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-68	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
69	524.950	Refueling Outage Amort - demand	-\$2,237,895	\$0	-\$2,237,895	E-69	-\$1,275,541	-\$3,513,436	52.7600%	\$0	-\$1,853,689	\$0	-\$1,853,689
70	524.950	Refueling Outage Amort - MO	\$250,859	\$0	\$250,859	E-70	\$0	\$250,859	100.0000%	-\$222,839	\$28,020	\$0	\$28,020
71	525.000	Rents - demand	\$0	\$0	\$0	E-71	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
72		<b>TOTAL OPERATION - NUCLEAR</b>	<b>\$81,512,173</b>	<b>\$33,109,138</b>	<b>\$48,403,035</b>		<b>\$135,241</b>	<b>\$81,647,414</b>		<b>-\$222,839</b>	<b>\$43,490,115</b>	<b>\$17,696,576</b>	<b>\$25,793,539</b>
73		<b>MAINTENANCE - NP</b>											
74	528.000	Prod Nuclear Maint - Suprv & Engineering - demand	\$6,142,708	\$2,725,289	\$3,417,419	E-74	-\$852,261	\$5,290,447	52.7600%	\$0	\$2,791,240	\$1,458,130	\$1,333,110
75	528.000	Prod Nuclear Maint - Suprv & Eng - MO	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	529.000	Prod Nuclear Maint - Maint of Structures - demand	\$2,490,470	\$2,102,726	\$387,744	E-76	\$74,702	\$2,565,172	52.7600%	\$0	\$1,353,385	\$1,125,036	\$228,349
77	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	530.000	Prod Nuclear Maint - Maint Reactor Plant demand	\$11,434,634	\$2,177,367	\$9,257,267	E-78	-\$1,992,125	\$9,442,509	52.7600%	\$0	\$4,981,868	\$1,160,666	\$3,821,202
79	530.900	Nuclear Maintenance Outage Expense Reversal demand	\$0	\$0	\$0	E-79	\$4,470,381	\$4,470,381	52.7600%	\$0	\$2,358,573	-\$4,138	\$2,362,711
80	530.950	Refueling Outage Maint Amortization - demand	-\$2,203,436	\$0	-\$2,203,436	E-80	-\$1,520,081	-\$3,723,517	52.7600%	\$0	-\$1,964,528	\$0	-\$1,964,528
81	530.950	Refueling Outage Maint Amortization ER-2009- 0089 MO Only	\$1,049,271	\$0	\$1,049,271	E-81	\$0	\$1,049,271	100.0000%	-\$605,449	\$443,822	\$0	\$443,822
82	530.950	Refueling Outage Maint Amortization ER-2012-0174 MO Only	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	-\$63,068	-\$63,068	\$0	-\$63,068
83	531.000	Prod Nuclear Maint - Electric Plant - demand	\$5,279,073	\$1,826,036	\$3,453,037	E-83	-\$1,504,956	\$3,774,117	52.7600%	\$0	\$1,991,224	\$976,996	\$1,014,228
84	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	532.000	Prod Nuclear Maint - Misc. Plant - demand	\$2,637,764	\$1,257,348	\$1,380,416	E-85	\$329,950	\$2,967,714	52.7600%	\$0	\$1,565,765	\$672,727	\$893,038
86	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87		<b>TOTAL MAINTENANCE - NP</b>	<b>\$26,830,484</b>	<b>\$10,088,766</b>	<b>\$16,741,718</b>		<b>-\$994,390</b>	<b>\$25,836,094</b>		<b>-\$668,517</b>	<b>\$13,458,281</b>	<b>\$5,389,417</b>	<b>\$8,068,864</b>
88		<b>TOTAL NUCLEAR POWER GENERATION</b>	<b>\$108,342,657</b>	<b>\$43,197,904</b>	<b>\$65,144,753</b>		<b>-\$859,149</b>	<b>\$107,483,508</b>		<b>-\$891,356</b>	<b>\$56,948,396</b>	<b>\$23,085,993</b>	<b>\$33,862,403</b>
89		<b>HYDRAULIC POWER GENERATION</b>											
90		<b>OPERATION - HP</b>											
91		<b>TOTAL OPERATION - HP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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92		MAINTANENCE - HP											
93		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		OTHER POWER GENERATION											
96		OTHER POWER OPERATION											
97	546.100	Prod Turbine Oper - Suprv & Engineering - demand	\$114,252	\$78,104	\$36,148	E-97	-\$7,465	\$106,787	52.7600%	\$0	\$56,341	\$41,789	\$14,552
98	547.000	Other Fuel Expense - Oil - energy	\$1,025,287	\$0	\$1,025,287	E-98	-\$1,024,622	\$665	56.6000%	\$0	\$376	\$376	\$0
99	547.000	Other Fuel Expense - Gas - energy	\$6,445,270	\$0	\$6,445,270	E-99	-\$946,601	\$5,498,669	56.6000%	\$0	\$3,112,247	\$0	\$3,112,247
100	547.000	Other Fuel Expense - Hedging - MO	-\$171,210	\$0	-\$171,210	E-100	\$171,210	\$0	100.0000%	\$0	\$0	\$0	\$0
101	547.000	Other Fuel Expense - Additives - energy	\$20,520	\$0	\$20,520	E-101	-\$20,520	\$0	56.6000%	\$0	\$0	\$0	\$0
102	547.100	Fuel Handling - energy	\$117,916	\$47,195	\$70,721	E-102	\$0	\$117,916	56.6000%	\$0	\$66,740	\$26,712	\$40,028
103	548.000	Other Power Generation Expense - demand	\$796,804	\$628,828	\$167,976	E-103	\$8,864	\$805,668	52.7600%	\$0	\$425,070	\$336,446	\$88,624
104	549.000	Misc. Other Power Generation Expense - demand	\$1,240,778	\$388,261	\$852,517	E-104	\$5,473	\$1,246,251	52.7600%	\$0	\$657,522	\$207,734	\$449,788
105		TOTAL OTHER POWER OPERATION	\$9,589,617	\$1,142,388	\$8,447,229		-\$1,813,661	\$7,775,956		\$0	\$4,318,296	\$613,057	\$3,705,239
106		OTHER POWER MAINTENANCE											
107	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc - demand	\$51,885	\$50,056	\$1,829	E-107	\$370	\$52,255	52.7600%	\$0	\$27,570	\$26,782	\$788
108	552.000	Other General Maintenance - Structures - demand	\$155,452	\$35,175	\$120,277	E-108	-\$7,969	\$147,483	52.7600%	\$0	\$77,812	\$18,820	\$58,992
109	553.000	Other General Maintenance - General Plant - demand	\$2,352,167	\$1,283,812	\$1,068,355	E-109	\$183,688	\$2,535,855	52.7600%	\$0	\$1,337,917	\$686,887	\$651,030
110	554.000	Other General Maintenance - Misc. Other General Plant - demand	\$32,129	\$7,599	\$24,530	E-110	-\$18,391	\$13,738	52.7600%	\$0	\$7,248	\$4,066	\$3,182
111		TOTAL OTHER POWER MAINTENANCE	\$2,591,633	\$1,376,642	\$1,214,991		\$157,698	\$2,749,331		\$0	\$1,450,547	\$736,555	\$713,992
112		TOTAL OTHER POWER GENERATION	\$12,181,250	\$2,519,030	\$9,662,220		-\$1,655,963	\$10,525,287		\$0	\$5,768,843	\$1,349,612	\$4,419,231
113		OTHER POWER SUPPLY EXPENSES											
114	555.000	Purchased Power - Energy	\$148,924,052	\$0	\$148,924,052	E-114	-\$27,852,419	\$121,071,633	56.6000%	\$0	\$68,526,544	\$0	\$68,526,544
115	555.050	Purchased Power Capacity (Demand)	\$0	\$0	\$0	E-115	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
116	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-116	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
117	556.000	System Control and Load Dispatch - demand	\$1,915,672	\$1,583,619	\$332,053	E-117	\$22,322	\$1,937,994	52.7600%	\$0	\$1,022,485	\$847,294	\$175,191
118	557.000	Prod - Other - Other Expenses - demand	\$8,370,858	\$3,683,653	\$4,687,205	E-118	-\$448,420	\$7,922,438	52.7600%	\$0	\$4,179,878	\$1,970,889	\$2,208,989
119	557.100	373ECATRUE 11200 KS	-\$4,833,097	\$0	-\$4,833,097	E-119	\$0	-\$4,833,097	0.0000%	\$0	\$0	\$0	\$0
120	557.100	373KCPFAC 10200 MO	-\$32,083,781	\$0	-\$32,083,781	E-120	\$32,083,781	\$0	100.0000%	\$0	\$0	\$0	\$0
121		TOTAL OTHER POWER SUPPLY EXPENSES	\$122,293,704	\$5,267,272	\$117,026,432		\$3,805,264	\$126,098,968		\$0	\$73,728,907	\$2,818,183	\$70,910,724
122		TOTAL POWER PRODUCTION EXPENSES	\$576,894,888	\$102,623,339	\$474,271,549		-\$10,785,593	\$566,109,295		-\$2,748,413	\$313,972,484	\$55,217,091	\$258,755,393
123		TRANSMISSION EXPENSES											
124		OPERATION - TRANSMISSION EXP.											
125	560.000	Transmission Oper - Suprv & Engineering - demand	\$976,501	\$512,174	\$464,327	E-125	-\$91,295	\$885,206	52.7600%	\$0	\$467,035	\$274,032	\$193,003
126	561.000	Transmission Oper - Load Dispatch - energy	\$7,137,120	\$719,318	\$6,417,802	E-126	-\$358,996	\$6,778,124	56.6000%	\$0	\$3,836,419	\$412,873	\$3,423,546

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
127	562.000	Transmission Oper - Station Expenses - demand	\$708,825	\$509,479	\$199,346	E-127	\$7,181	\$716,006	52.7600%	\$0	\$377,765	\$272,590	\$105,175
128	563.000	Transmission Oper - Overhead Line Expenses - demand	\$258,707	\$3,570	\$255,137	E-128	\$50	\$258,757	52.7600%	\$0	\$136,520	\$1,910	\$134,610
129	564.000	Transmission Oper - Underground Line Expenses - demand	\$6,154	\$0	\$6,154	E-129	\$0	\$6,154	52.7600%	\$0	\$3,247	\$0	\$3,247
130	565.000	Transmission of Electricity by Others - energy	\$59,893,217	\$0	\$59,893,217	E-130	\$13,657,621	\$73,550,838	56.6000%	\$0	\$41,629,774	\$0	\$41,629,774
131	565.000	Transmission of Electricity by Others (100% MO)	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	565.100	Trans Op Trans Rider all KS 11200	-\$758,122	\$0	-\$758,122	E-132	\$0	-\$758,122	0.0000%	\$0	\$0	\$0	\$0
133	566.000	Misc. Transmission Expense - demand	\$2,726,579	\$1,251,035	\$1,475,544	E-133	\$17,634	\$2,744,213	52.7600%	\$0	\$1,447,847	\$669,350	\$778,497
134	567.000	Transmission Operation Rents - demand	\$2,417,826	\$0	\$2,417,826	E-134	\$0	\$2,417,826	52.7600%	\$0	\$1,275,645	\$0	\$1,275,645
135	575.000	Regional Transmission Operation - energy	\$6,572,953	\$0	\$6,572,953	E-135	\$441,107	\$7,014,060	56.6000%	\$0	\$3,969,958	\$0	\$3,969,958
136		TOTAL OPERATION - TRANSMISSION EXP.	\$79,939,760	\$2,995,576	\$76,944,184		\$13,673,302	\$93,613,062		\$0	\$53,144,210	\$1,630,755	\$51,513,455
137		MAINTENANCE - TRANSMISSION EXP.											
138	568.000	Transmission Maint - Suprv & Engineering - demand	-\$38,021	-\$30,461	-\$7,560	E-138	\$7,321	-\$30,700	52.7600%	\$0	-\$16,198	-\$16,298	\$100
139	569.000	Transmission Maint - Structures - demand	\$0	\$0	\$0	E-139	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
140	570.000	Transmission Maint - Station Equipment - demand	\$575,331	\$372,628	\$202,703	E-140	\$83,418	\$658,749	52.7600%	\$0	\$347,555	\$199,369	\$148,186
141	571.000	Transmission Maint - Overhead Lines - demand	\$2,330,735	\$48,872	\$2,281,863	E-141	\$61,079	\$2,391,814	52.7600%	\$0	\$1,261,921	\$26,148	\$1,235,773
142	572.000	Transmission Maint - Underground Line - demand	\$13,668	\$70	\$13,598	E-142	\$12,707	\$26,375	52.7600%	\$0	\$13,915	\$37	\$13,878
143	573.000	Transmission Maint - Misc Trans Plant - demand	\$10,026	\$233	\$9,793	E-143	-\$3,950	\$6,076	52.7600%	\$0	\$3,206	\$125	\$3,081
144	576.000	Transmission Maint - Comp - demand	\$0	\$0	\$0	E-144	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
145		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,891,739	\$391,342	\$2,500,397		\$160,575	\$3,052,314		\$0	\$1,610,399	\$209,381	\$1,401,018
146		TOTAL TRANSMISSION EXPENSES	\$82,831,499	\$3,386,918	\$79,444,581		\$13,833,877	\$96,665,376		\$0	\$54,754,609	\$1,840,136	\$52,914,473
147		DISTRIBUTION EXPENSES											
148		OPERATION - DIST. EXPENSES											
149	580.000	Distribution Oper - Suprv & Engineering (Dist Plt)	\$3,676,652	\$1,772,317	\$1,904,335	E-149	-\$434,525	\$3,242,127	55.3855%	\$0	\$1,795,668	\$995,442	\$800,226
150	581.000	Distribution Oper - Load Dispatch (Dist Plt)	\$516,777	\$506,732	\$10,045	E-150	\$7,143	\$523,920	55.3855%	\$0	\$290,175	\$284,612	\$5,563
151	582.000	Distribution Oper - Station Expenses (Acct 362)	\$148,242	\$71,781	\$76,461	E-151	\$1,012	\$149,254	62.0852%	\$0	\$92,665	\$45,194	\$47,471
152	583.000	Distribution Oper - Overhead Line Expenses (Acct 367)	\$2,508,859	\$1,656,053	\$852,806	E-152	\$12,554	\$2,521,413	55.8702%	\$0	\$1,408,719	\$938,282	\$470,437
153	584.000	Distribution Oper - Underground Line Expenses (Acct 373)	\$4,079,879	\$948,862	\$3,131,017	E-153	\$2,604	\$4,082,483	52.1652%	\$0	\$2,129,636	\$501,953	\$1,627,683
154	585.000	Distribution Oper - Street Light & Signal Expenses (Acct 371)	\$791	\$47	\$744	E-154	\$1	\$792	47.5076%	\$0	\$376	\$23	\$353
155	586.000	Distribution Oper - Meters Expense (Acct 370)	\$2,667,284	\$2,353,115	\$314,169	E-155	\$17,048	\$2,684,332	51.5473%	\$0	\$1,383,700	\$1,230,064	\$153,636
156	587.000	Distribution Oper - Customer Install Expense (Acct 371)	\$195,434	\$187,924	\$7,510	E-156	\$2,649	\$198,083	69.2005%	\$0	\$137,074	\$131,877	\$5,197
157	588.000	Distribution Oper - Misc. Distribution Expense (Dist Plt)	\$13,785,985	\$6,278,827	\$7,507,158	E-157	\$68,868	\$13,854,853	55.3855%	\$0	\$7,673,580	\$3,526,577	\$4,147,003
158	589.000	Distribution Oper - Rents (Dist Plt)	\$74,882	\$9,766	\$65,116	E-158	\$138	\$75,020	55.3855%	\$0	\$41,550	\$5,485	\$36,065
159		TOTAL OPERATION - DIST. EXPENSES	\$27,654,785	\$13,785,424	\$13,869,361		-\$322,508	\$27,332,277		\$0	\$14,953,143	\$7,659,509	\$7,293,634
160		MAINTENANCE - DISTRIB. EXPENSES											
161	590.000	Distribution Maint - Suprv & Engineering (Dist Plt)	\$97,919	\$92,834	\$5,085	E-161	\$3,366	\$101,285	55.3855%	\$0	\$56,098	\$52,142	\$3,956

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162	591.000	Distribution Maint - Structures (Acct 361)	\$20	\$0	\$20	E-162	\$68,740	\$68,760	56.7130%	\$0	\$38,996	\$0	\$38,996
163	592.000	Distribution Maint - Station Equipment (Acct 362)	\$895,085	\$629,967	\$265,118	E-163	-\$24,366	\$870,719	62.0852%	\$0	\$540,587	\$396,629	\$143,958
164	593.000	Distribution Maint - Overhead Lines (Acct 365)	\$21,886,312	\$6,738,983	\$15,147,329	E-164	-\$8,138	\$21,878,174	55.8702%	\$0	\$12,223,379	\$3,818,153	\$8,405,226
165	594.000	Distribution Maint - Underground Lines (Acct 367)	\$2,132,487	\$1,464,657	\$667,830	E-165	\$186,158	\$2,318,645	52.1652%	\$0	\$1,209,526	\$774,811	\$434,715
166	595.000	Distribution Maint - Line Transformers (Acct 368)	\$293,881	\$252,100	\$41,781	E-166	\$14,481	\$308,362	56.8030%	\$0	\$175,159	\$145,219	\$29,940
167	596.000	Distribution Maint - Street Light & Signals (Acct 373)	\$750,228	\$239,544	\$510,684	E-167	\$161,902	\$912,130	47.5076%	\$0	\$433,331	\$115,405	\$317,926
168	597.000	Distribution Maint - Meters (Acct 370)	\$199,093	\$54,913	\$144,180	E-168	\$47,153	\$246,246	51.5473%	\$0	\$126,933	\$28,705	\$98,228
169	598.000	Distribution Maint - Misc. Distribution Pin (Dist Pit)	\$2,114,671	\$582,040	\$1,532,631	E-169	-\$233,320	\$1,881,351	55.3855%	\$0	\$1,041,996	\$326,910	\$715,086
170		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$28,369,696	\$10,055,038	\$18,314,658		\$215,976	\$28,585,672		\$0	\$15,846,005	\$5,657,974	\$10,188,031
171		TOTAL DISTRIBUTION EXPENSES	\$56,024,481	\$23,840,462	\$32,184,019		-\$106,532	\$55,917,949		\$0	\$30,799,148	\$13,317,483	\$17,481,665
172		CUSTOMER ACCOUNTS EXPENSE											
173	901.000	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses (C 1)	\$323,310	\$268,974	\$54,336	E-173	\$2,787	\$326,097	52.6359%	\$0	\$171,644	\$143,572	\$28,072
174	902.000	Customer Accounts Expense - Meter Reading (C 1)	\$4,732,014	\$806,660	\$3,925,354	E-174	\$346,716	\$5,078,730	52.6359%	\$0	\$2,673,235	\$430,577	\$2,242,658
175	903.000	Customer Accounts Expense - Records & Collection (C 1)	\$13,878,104	\$8,007,563	\$5,870,541	E-175	\$89,843	\$13,967,947	52.6359%	\$0	\$7,352,154	\$4,274,262	\$3,077,892
176	903.000	Customer Accounts Expense - Interest on Deposits 100% MO	\$0	\$0	\$0	E-176	\$0	\$0	100.0000%	\$227,166	\$227,166	\$0	\$227,166
177	903.000	Customer Accounts Expense - Interest on Deposits - 100% KS	\$0	\$0	\$0	E-177	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
178	904.000	Uncollectible Accounts - 100% MO	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	904.000	Uncollectible Accounts - 100% KS	\$0	\$0	\$0	E-179	\$0	\$0	0.0000%	\$5,552,581	\$5,552,581	\$0	\$5,552,581
180	905.000	Customer Accounts Expense - Misc. (C 1)	\$850,586	\$283,659	\$566,927	E-180	\$3,945,768	\$4,796,354	52.6359%	\$0	\$2,524,604	\$151,411	\$2,373,193
181		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,784,014	\$9,366,856	\$10,417,158		\$4,385,114	\$24,169,128		\$5,779,747	\$18,501,384	\$4,999,822	\$13,501,562
182		CUSTOMER SERVICE & INFO. EXP.											
183	907.000	Customer Service - Supervision (C 1)	\$88,680	\$88,680	\$0	E-183	\$1,250	\$89,930	52.6359%	\$0	\$47,335	\$47,335	\$0
184	908.000	Customer Assistance Expenses - Allocated (C 1)	-\$644,046	\$826,826	-\$1,470,872	E-184	\$182,291	-\$461,755	52.6359%	-\$78,430	-\$321,479	\$441,341	-\$762,820
185	908.000	Customer Assistance Expenses - DSM - MO	\$10,126,485	\$0	\$10,126,485	E-185	\$0	\$10,126,485	100.0000%	\$339,543	\$10,466,028	\$0	\$10,466,028
186	908.000	Customer Assistance Expenses - KS	-\$315	\$0	-\$315	E-186	\$0	-\$315	0.0000%	\$0	\$0	\$0	\$0
187	908.000	Amortization of Deferred DSM - MO	\$9,304,413	\$0	\$9,304,413	E-187	-\$9,304,413	\$0	100.0000%	\$0	\$0	\$0	\$0
188	908.500	Customer Assistance Exp-MEEIA 100% MO	\$22,911,055	\$0	\$22,911,055	E-188	-\$22,416,096	\$494,959	100.0000%	\$0	\$494,959	\$0	\$494,959
189	908.500	Customer Assistance Exp-KEEIA 100% KS	\$172,493	\$0	\$172,493	E-189	-\$172,493	\$0	0.0000%	\$0	\$0	\$0	\$0
190	909.000	Informational & Instructional Advertising (C 1)	\$161,863	\$0	\$161,863	E-190	-\$600	\$161,263	52.6359%	\$0	\$84,882	\$0	\$84,882
191	909.000	Informational & Instructional Advertising - DSM - MO	\$50,986	\$0	\$50,986	E-191	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
192	910.000	Misc Customer Accounts & Info - Allocated (C 1)	\$1,236,075	\$399,908	\$836,167	E-192	-\$235,625	\$1,000,450	52.6359%	\$0	\$526,596	\$213,462	\$313,134
193	910.000	Misc Customer Accounts & Solar Rebates - MO	\$7,472,202	\$0	\$7,472,202	E-193	\$0	\$7,472,202	100.0000%	\$1,240,171	\$8,712,373	\$0	\$8,712,373
194		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$50,879,891	\$1,315,414	\$49,564,477		-\$31,945,686	\$18,934,205		\$1,501,284	\$20,061,680	\$702,138	\$19,359,542
195		SALES EXPENSES											
196	911.000	Sales Supervision (C 1)	\$0	\$0	\$0	E-196	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
197	912.000	Sales Demonstration & Selling (C 1)	\$497,657	\$343,673	\$153,984	E-197	-\$7,336	\$490,321	52.6359%	\$0	\$258,085	\$183,445	\$74,640

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198	913.000	Sales Advertising Expense (C 1)	\$0	\$0	\$0	E-198	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
199	916.000	Miscellaneous Sales Expense (C 1)	\$0	\$0	\$0	E-199	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
200		TOTAL SALES EXPENSES	\$497,657	\$343,673	\$153,984		-\$7,336	\$490,321		\$0	\$258,085	\$183,445	\$74,640
201		ADMIN. & GENERAL EXPENSES											
202		OPERATION- ADMIN. & GENERAL EXP.											
203	920.000	Administrative & General Salaries - Allocated (Sal&Wg)	\$37,440,495	\$27,055,073	\$10,385,422	E-203	-\$3,599,760	\$33,840,735	53.3403%	\$0	\$18,050,749	\$14,634,670	\$3,416,079
204	920.000	Administrative & General Salaries - MO	-\$28,240	\$0	-\$28,240	E-204	\$28,240	\$0	100.0000%	\$0	\$0	\$0	\$0
205	920.000	Administrative & General Salaries - KS	\$1,237,847	\$0	\$1,237,847	E-205	\$0	\$1,237,847	0.0000%	\$0	\$0	\$0	\$0
206	921.000	Administrative & General Office Supplies - Allocated (energy)	-\$1,031,213	\$6,715	-\$1,037,928	E-206	-\$60,161	-\$1,091,374	56.6000%	\$0	-\$617,718	\$3,854	-\$621,572
207	921.000	Administrative & General Office Supplies - MO	-\$14,653	\$0	-\$14,653	E-207	\$14,653	\$0	100.0000%	\$0	\$0	\$0	\$0
208	921.000	Administrative & General Office Supplies - KS	\$448	\$0	\$448	E-208	\$0	\$448	0.0000%	\$0	\$0	\$0	\$0
209	922.000	Administrative Expense Transfer Credit (energy)	-\$15,156,259	-\$732,924	-\$14,423,335	E-209	-\$3,305,466	-\$18,461,725	56.6000%	\$0	-\$10,449,336	-\$420,682	-\$10,028,654
210	923.000	Outside Services Employed - Allocated (energy)	\$13,802,744	\$0	\$13,802,744	E-210	-\$1,597,632	\$12,205,112	56.6000%	\$0	\$6,908,093	\$0	\$6,908,093
211	923.000	Outside Services Employed - MO	-\$17,387	\$0	-\$17,387	E-211	\$989,946	\$972,559	100.0000%	\$0	\$972,559	\$0	\$972,559
212	923.000	Outside Services Employed - KS	\$119,762	\$0	\$119,762	E-212	\$0	\$119,762	0.0000%	\$0	\$0	\$0	\$0
213	924.000	Property Insurance (General Plant)	\$4,118,677	\$0	\$4,118,677	E-213	-\$154,852	\$3,963,825	53.7835%	\$0	\$2,131,884	\$0	\$2,131,884
214	925.000	Injuries and Damages (Sal&Wg)	\$17,260,449	\$6,533	\$17,253,916	E-214	-\$9,053,378	\$8,207,071	53.3403%	\$0	\$4,377,676	\$3,534	\$4,374,142
215	926.000	Employee Pensions (Sal&Wg)	\$51,856,765	\$58	\$51,856,707	E-215	-\$299,832	\$51,556,933	53.3403%	\$0	\$27,500,622	\$31	\$27,500,591
216	926.000	Employee Benefits - OPEB - Allocated (Sal&Wg)	\$3,498,203	\$0	\$3,498,203	E-216	\$0	\$3,498,203	53.3403%	\$0	\$1,865,952	\$0	\$1,865,952
217	926.000	Employee Benefits - OPEB - 100% MO	-\$326,914	\$0	-\$326,914	E-217	\$0	-\$326,914	100.0000%	\$0	-\$326,914	\$0	-\$326,914
218	926.000	Employee Benefits - OPEB - 100% KS	-\$545,034	\$0	-\$545,034	E-218	\$0	-\$545,034	0.0000%	\$0	\$0	\$0	\$0
219	926.000	Other Miscellaneous Employee Benefits (Sal&Wg)	\$30,551,765	\$0	\$30,551,765	E-219	\$0	\$30,551,765	53.3403%	\$0	\$16,296,403	\$0	\$16,296,403
220	927.000	Franchise Requirements (General)	\$0	\$0	\$0	E-220	\$0	\$0	53.7835%	\$0	\$0	\$0	\$0
221	928.000	Misc. Regulatory Commission Filings (Demand)	\$2,070,759	\$879	\$2,069,880	E-221	-\$823,690	\$1,247,069	52.7600%	\$0	\$657,954	\$470	\$657,484
222	928.003	Reg Commission Expense - FERC Assessment (demand)	\$950,898	\$0	\$950,898	E-222	-\$101,085	\$849,813	52.7600%	\$0	\$448,361	\$0	\$448,361
223	928.002	Reg Commission Expense - MPSC Assessment - 100% MO	\$1,671,917	\$0	\$1,671,917	E-223	\$207,900	\$1,879,817	100.0000%	\$0	\$1,879,817	\$9,352	\$1,870,465
224	928.001	Reg Commission Expense - KCC Assessment - 100% KS	\$1,267,345	\$0	\$1,267,345	E-224	\$0	\$1,267,345	0.0000%	\$0	\$0	\$0	\$0
225	928.011	Reg Commission Expense - MO Proceedings - 100% MO	\$1,179,070	\$726,770	\$452,300	E-225	-\$522,383	\$656,687	100.0000%	\$0	\$656,687	\$737,014	-\$80,327
226	928.012	Reg Commission Expense - KS Proceedings - 100% KS	\$695,703	\$663,480	\$32,223	E-226	\$0	\$695,703	0.0000%	\$0	\$0	\$0	\$0
227	928.020	Reg Commission Expense - FERC Proceedings - Allocated (demand)	\$0	\$0	\$0	E-227	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
228	928.023	Reg Commission Expense - FERC Proceedings - 100% FERC	\$0	\$0	\$0	E-228	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	928.030	Load Research Expense - 100% MO	\$0	\$0	\$0	E-229	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
230	929.000	Duplicate Charges - Credit (General)	\$0	\$0	\$0	E-230	\$0	\$0	53.7835%	\$0	\$0	\$0	\$0
231	930.100	General Advertising Expense - Allocated (C 1)	\$0	\$0	\$0	E-231	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
232	930.100	General Advertising Expense - MO	\$0	\$0	\$0	E-232	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
233	930.200	Misc. General Expense (energy)	\$6,167,615	\$19,880	\$6,147,735	E-233	-\$1,428,520	\$4,739,095	56.6000%	\$0	\$2,682,328	\$11,411	\$2,670,917
234	931.000	Admin & General Expense - Rents - Allocated (energy)	\$3,696,266	\$0	\$3,696,266	E-234	-\$351,839	\$3,344,427	56.6000%	\$0	\$1,892,946	\$0	\$1,892,946
235	931.000	Admin & General Expense - Rents - MO	-\$299,477	\$0	-\$299,477	E-235	\$0	-\$299,477	100.0000%	\$84,945	-\$214,532	\$0	-\$214,532

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											L + M = K		
236	931.000	Admin & General Expense - Rents - KS	\$0	\$0	\$0	E-236	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
237	933.000	Transportation Expense (Dist Plt)	\$0	\$0	\$0	E-237	-\$5,315,608	-\$5,315,608	55.3855%	\$0	-\$2,944,076	\$0	-\$2,944,076
238		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$160,167,551	\$27,746,464	\$132,421,087		-\$25,373,467	\$134,794,084		\$84,945	\$71,769,455	\$14,979,654	\$56,789,801
239		MAINT., ADMIN. & GENERAL EXP.											
240	935.000	Maintenance of General Plant (General)	\$8,303,177	\$118,276	\$8,184,901	E-240	\$2,471,959	\$10,775,136	53.7835%	\$0	\$5,795,246	\$64,510	\$5,730,736
241		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$8,303,177	\$118,276	\$8,184,901		\$2,471,959	\$10,775,136		\$0	\$5,795,246	\$64,510	\$5,730,736
242		TOTAL ADMIN. & GENERAL EXPENSES	\$168,470,728	\$27,864,740	\$140,605,988		-\$22,901,508	\$145,569,220		\$84,945	\$77,564,701	\$15,044,164	\$62,520,537
243		DEPRECIATION EXPENSE											
244	403.000	Depreciation Expense, Dep. Exp.	\$221,472,130	See note (1)	See note (1)	E-244	See note (1)	\$221,472,130	100.0000%	-\$92,174,053	\$129,298,077	See note (1)	See note (1)
245	403.001	Other Depreciation	\$15,070,813			E-245		\$15,070,813	0.0000%	\$0	\$0		
246		TOTAL DEPRECIATION EXPENSE	\$236,542,943	\$0	\$0		\$0	\$236,542,943		-\$92,174,053	\$129,298,077	\$0	\$0
247		AMORTIZATION EXPENSE											
248	404.000	Amortization - Limited Term Plant - Allocated (General)	\$1,996,919	\$0	\$1,996,919	E-248	-\$495,858	\$1,501,061	53.7835%	\$0	\$807,323	\$0	\$807,323
249	405.001	Amortization - Transource Liability - MO	\$0	\$0	\$0	E-249	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
250	405.001	Amortization - Iatan 1 & Common - MO	\$0	\$0	\$0	E-250	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
251	405.001	Amortization - Iatan Reg Asset & Other Non-Plant - MO	\$1,126,101	\$0	\$1,126,101	E-251	\$0	\$1,126,101	100.0000%	\$0	\$1,126,101	\$0	\$1,126,101
252	405.001	Amortization - Iatan Reg Asset & Oth Non-Plant - KS	\$193,102	\$0	\$193,102	E-252	\$0	\$193,102	0.0000%	\$0	\$0	\$0	\$0
253	405.010	Amortization of Other Plant - Allocated (General)	\$31,358,365	\$0	\$31,358,365	E-253	\$11,365,732	\$42,724,097	53.7835%	\$0	\$22,978,515	\$0	\$22,978,515
254	405.010	Amortization of Unrecovered Reserve - KS	\$1,661,925	\$0	\$1,661,925	E-254	\$0	\$1,661,925	0.0000%	\$0	\$0	\$0	\$0
255	405.010	Amortization of Unrecovered Dist Meters - KS	\$1,115,338	\$0	\$1,115,338	E-255	\$0	\$1,115,338	0.0000%	\$0	\$0	\$0	\$0
256	407.300	Regulatory Debits (NonJur)	\$1,547,966	\$0	\$1,547,966	E-256	\$0	\$1,547,966	0.0000%	\$0	\$0	\$0	\$0
257	407.300	Regulatory Credits (NonJur)	-\$28,344,834	\$0	-\$28,344,834	E-257	\$0	-\$28,344,834	0.0000%	\$0	\$0	\$0	\$0
258	411.100	Accretion Expense - Asset Retirement Obligation (Non Jurisdictional)	\$12,916,471	\$0	\$12,916,471	E-258	\$0	\$12,916,471	0.0000%	\$0	\$0	\$0	\$0
259	411.000	Write Down - Emissions Allowance Liabilities - Wholesale (Non Jurisdictional)	\$0	\$0	\$0	E-259	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
260		TOTAL AMORTIZATION EXPENSE	\$23,571,353	\$0	\$23,571,353		\$10,869,874	\$34,441,227		\$0	\$24,911,939	\$0	\$24,911,939
261		OTHER OPERATING EXPENSES											
262	408.100	KS Property Tax RIDER	\$247,517	\$0	\$247,517	E-262	\$0	\$247,517	0.0000%	\$0	\$0	\$0	\$0
263	408.120	Property Tax (General)	\$97,649,724	\$0	\$97,649,724	E-263	\$6,417,255	\$104,066,979	53.7835%	\$0	\$55,970,864	\$0	\$55,970,864
264	408.140	Payroll Tax, incl Unemployment (Sal&Wg)	\$12,340,870	\$0	\$12,340,870	E-264	\$584,538	\$12,925,408	53.3403%	\$0	\$6,894,451	\$0	\$6,894,451
265	408.140	ORVS - KS	\$41,152	\$0	\$41,152	E-265	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
266	408.103	Other Miscellaneous Taxes (General)	\$2,808	\$0	\$2,808	E-266	\$0	\$2,808	53.7835%	\$0	\$1,510	\$0	\$1,510
267	408.130	Gross Receipts Tax - 100% MO	\$69,845,702	\$0	\$69,845,702	E-267	-\$69,845,702	\$0	100.0000%	\$0	\$0	\$0	\$0
268	408.110	KCMO City Earnings Tax - 100% MO	\$240,945	\$0	\$240,945	E-268	-\$96,949	\$143,996	100.0000%	\$0	\$143,996	\$0	\$143,996
269		TOTAL OTHER OPERATING EXPENSES	\$180,368,718	\$0	\$180,368,718		-\$62,940,858	\$117,427,860		\$0	\$63,010,821	\$0	\$63,010,821
270		TOTAL OPERATING EXPENSE	\$1,395,866,172	\$168,741,402	\$990,581,827		-\$99,598,648	\$1,296,267,524		-\$87,556,490	\$733,132,928	\$91,304,279	\$512,530,572
271		NET INCOME BEFORE TAXES	\$481,685,895					\$581,284,543		-\$24,698,786	\$226,055,714		
272		INCOME TAXES											
273	409.100	Current Income Taxes	\$61,714,784	See note (1)	See note (1)	E-273	See note (1)	\$61,714,784	100.0000%	-\$27,116,808	\$34,597,976	See note (1)	See note (1)
274		TOTAL INCOME TAXES	\$61,714,784					\$61,714,784		-\$27,116,808	\$34,597,976		



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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
275		DEFERRED INCOME TAXES											
276	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$67,061,442	See note (1)	See note (1)	E-276	See note (1)	\$67,061,442	100.0000%	-\$62,928,040	\$4,133,402	See note (1)	See note (1)
277	411.410	Amortization of Deferred ITC	-\$962,914			E-277		-\$962,914	100.0000%	\$385,648	-\$577,266		
278	411.100	Amort of Excess Deferred Income Taxes	\$0			E-278		\$0	100.0000%	-\$9,945,034	-\$9,945,034		
279	411.200	Amort of Prior Deferred Taxes - Tax Rate Change	\$0			E-279		\$0	100.0000%	\$0	\$0		
280	411.300	Amortization of R&D Credit	\$0			E-280		\$0	100.0000%	\$0	\$0		
281	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-281		\$0	100.0000%	\$354,438	\$354,438		
282		TOTAL DEFERRED INCOME TAXES	\$66,098,528					\$66,098,528		-\$72,132,988	-\$6,034,460		
283		<b>NET OPERATING INCOME</b>	<b>\$353,872,583</b>					<b>\$453,471,231</b>		<b>\$74,551,010</b>	<b>\$197,492,198</b>		

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

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Rev-2	Retail Rate Revenue- MO	440.000	\$0	\$0	\$0	\$0	-\$34,121,229	-\$34,121,229
	1. To remove unbilled revenue (Niето)		\$0	\$0		\$0	\$1,200,749	
	2. To remove FAC from test year (Niето)		\$0	\$0		\$0	-\$24,019,247	
	3. To remove billed MEEIA (Niето)		\$0	\$0		\$0	-\$44,248,288	
	4. To remove unbilled MEEIA (Niето)		\$0	\$0		\$0	-\$1,751,769	
	5. To remove Mpower (Cox).		\$0	\$0		\$0	\$13,967	
	6. Company recalculated (Cox).		\$0	\$0		\$0	\$2,125,260	
	7. To remove EDR (Cox).		\$0	\$0		\$0	\$2,984,360	
	8. Update period adjustment (Cox).		\$0	\$0		\$0	-\$2,407,786	
	9. Billing adjustment (Cox).		\$0	\$0		\$0	-\$1,669,391	
	10. Large power customer rate switchers (Roling/Perez).		\$0	\$0		\$0	\$33,166	
	11. Non-LP rate switcher (Cox).		\$0	\$0		\$0	\$1,258,984	
	12. MEEIA weather norm and 365 day adjustment (Kliethermes/Won).		\$0	\$0		\$0	\$10,047,157	
	13. Growth adjustment (Niето).		\$0	\$0		\$0	\$4,536,923	
	14. Rate increase annualization (Cox).		\$0	\$0		\$0	\$16,233,182	
	15. Total EDR (Lange).		\$0	\$0		\$0	-\$93,372	
	16. Adjust to GL (Niето).		\$0	\$0		\$0	\$1,634,876	
Rev-3	Gross Receipts Tax in MO Revenue	440.000	\$0	\$0	\$0	\$0	-\$71,772,644	-\$71,772,644
	1. To remove gross receipt taxes revenue (Niето).		\$0	\$0		\$0	-\$71,772,644	
Rev-8	Sales for Resale - Capacity (demand)	447.012	\$0	\$0	\$0	\$0	-\$1,345,333	-\$1,345,333
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons).		\$0	\$0		\$0	-\$1,345,333	
Rev-10	Sales for Resale - Retail (energy)	447.020	\$0	\$0	\$0	\$0	\$715,020	\$715,020
	1. Adjustment to annualize Firm Energy Sales (Lyons).		\$0	\$0		\$0	\$715,020	
Rev-11	Sales for Resale - Bulk (energy)	447.030	\$0	\$0	\$0	\$0	-\$6,201,391	-\$6,201,391
	1. True Up Non-Firm Off System Sales (Lyons).		\$0	\$0		\$0	-\$2,569,305	
	2. Adjustment to True Up Transmission Congestion Rights (Lyons).		\$0	\$0		\$0	\$1,444,763	
	3. Adjustment to True Up Ancillary Services (Lyons).		\$0	\$0		\$0	-\$1,786,132	
	4. Adjustment to True Up Revenue Neutral Uplift Charges (Lyons).		\$0	\$0		\$0	-\$3,245,942	
	5. True up MINT line losses (Lyons).		\$0	\$0		\$0	-\$44,775	
Rev-15	Provision for Rate Refund Riders - MO	449.110	\$0	\$0	\$0	\$0	-\$40,520	-\$40,520
	1. True Up Off System Sales Margin (Lyons).		\$0	\$0		\$0	\$41,337	

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	2. Adjusted provision for rate refund rider		\$0	\$0		\$0	-\$81,857	
Rev-16	Forfeited Discounts - MO	450.001	\$0	\$0	\$0	\$0	-\$260,737	-\$260,737
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To remove gross receipt taxes revenue (Nieto).		\$0	\$0		\$0	-\$142,472	
	3. To adjust revenue for Forfeited Discounts (Nieto).		\$0	\$0		\$0	-\$118,265	
Rev-26	Transmission For Others - energy	456.100	\$0	\$0	\$0	\$0	\$814,142	\$814,142
	1. To remove test year Allconnect revenues (Majors)		\$0	\$0		\$0	\$0	
	2. To annualize transmission revenue based on 12 months ending June 30, 2018 (Majors)		\$0	\$0		\$0	\$814,142	
Rev-27	Other Electric Revenues - MO	456.000	\$0	\$0	\$0	\$0	-\$42,584	-\$42,584
	1. To remove test year Allconnect revenues (Majors)		\$0	\$0		\$0	-\$42,584	
E-4	Steam Ops - Superv & Engineering - demand	500.000	\$81,597	-\$451,862	-\$370,265	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$81,597	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$451,862		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-5	Prod Steam Oper - Iatan 1&2 - 100% MO	500.000	\$0	\$0	\$0	\$0	-\$1,089,589	-\$1,089,589
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To adjust for Iatan 2 and Common Tracker (Taylor).		\$0	\$0		\$0	-\$1,218,176	
	3. Adjustment to remove the test year for the Missouri River Flood. (Taylor)		\$0	\$0		\$0	\$166,187	
	4. Adjustment to reflect prospective tracking for Iatan 2 O&M tracker (Lyons)		\$0	\$0		\$0	-\$37,600	
E-7	Fuel Expense - Coal - energy	501.000	\$0	-\$11,828,769	-\$11,828,769	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize coal and freight expense (Young).		\$0	-\$11,982,309		\$0	\$0	
	3. To annualize unit train and train lease expense (Young).		\$0	-\$735,378		\$0	\$0	
	4. To eliminate unit train property taxes (Young).		\$0	-\$37,388		\$0	\$0	
	5. To eliminate unit train depreciation (Young).		\$0	-\$520,984		\$0	\$0	
	6. To eliminate test year Wolf Creek Settlement expense (Young).		\$0	\$15,536		\$0	\$0	
	7. To annualize coal dust mitigation and freeze protection (Young)		\$0	\$1,431,754		\$0	\$0	
	8. No adjustment		\$0	\$0		\$0	\$0	

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E-8	Fuel Expense - Oil - energy	501.000	\$0	\$2,751,768	\$2,751,768	\$0	\$0	\$0
	1. To annualize start-up oil expense (Young).		\$0	\$2,751,768		\$0	\$0	
E-9	Fuel Expense - Gas - energy	501.000	\$0	-\$1,585,195	-\$1,585,195	\$0	\$0	\$0
	1. To annualize start-up gas expense (Young).		\$0	-\$1,585,195		\$0	\$0	
E-12	Fuel Expense - Additives - energy	501.300	\$0	\$27,823	\$27,823	\$0	\$0	\$0
	1. To annualize fuel additives expense (Young).		\$0	\$180,610		\$0	\$0	
	2. To annualize ammonia expense (Young).		\$0	-\$152,787		\$0	\$0	
E-13	Fuel Expense - Residuals - energy	501.400	\$1,875	\$801,322	\$803,197	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,875	\$0		\$0	\$0	
	2. To annualize residuals expense (Young).		\$0	\$801,322		\$0	\$0	
E-14	Fuel Expense - Residuals - energy - Non-FAC	501.420	\$1,496	\$182,892	\$184,388	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,496	\$0		\$0	\$0	
	2. To annualize residuals expense (Young).		\$0	\$182,892		\$0	\$0	
E-15	Fuel Handling - Coal - energy	501.500	\$117,696	\$0	\$117,696	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$117,696	\$0		\$0	\$0	
E-16	Steam Operating Expense - demand	502.000	\$138,132	\$0	\$138,132	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$138,132	\$0		\$0	\$0	
E-19	Steam Operating Electric Expense - demand	505.000	\$73,405	\$0	\$73,405	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$73,405	\$0		\$0	\$0	
E-22	Misc. Other Power Expenses - demand	506.000	\$75,318	\$3,583	\$78,901	\$0	-\$767,468	-\$767,468
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$75,318	\$0		\$0	\$0	
	2. To reverse Test Year Journal Entries (Young).		\$0	\$0		\$0	-\$455,587	
	3. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$3,583		\$0	\$0	
	4. To adjust the 2011 Flood O&M amortization (Taylor).		\$0	\$0		\$0	-\$282,458	
	5. Adjustment to reflect prospective tracking for 2011 Flood (Lyons)		\$0	\$0		\$0	-\$29,423	
E-36	Steam Maintenance Suprv & Engineering - demand	510.000	\$64,064	-\$128,307	-\$64,243	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$64,064	\$0		\$0	\$0	

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	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	-\$128,307		\$0	\$0	
E-39	Maintenance of Structures - demand	511.000	\$21,666	\$277,898	\$299,564	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$21,666	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	\$271,935		\$0	\$0	
	3. To include a normalized level of maintenance expense for the Greenwood Solar Facility. (Lyons)		\$0	\$5,963		\$0	\$0	
E-42	Maintenance of Boiler Plant - demand	512.000	\$130,520	-\$4,215,341	-\$4,084,821	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$130,520	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	-\$4,215,341		\$0	\$0	
E-45	Maintenance of Electric Plant - demand	513.000	\$21,646	\$1,269,860	\$1,291,506	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$21,646	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	\$1,269,860		\$0	\$0	
E-48	Maintenance of Misc. Steam Plant - demand	514.000	\$456	\$90,712	\$91,168	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$456	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$90,712		\$0	\$0	
E-55	Prod Nuclear Oper - Superv & Engineering - demand	517.000	\$92,451	\$0	\$92,451	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$92,451	\$0		\$0	\$0	
E-56	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	518.000	\$0	-\$2,018,631	-\$2,018,631	\$0	\$0	\$0
	1. To annualize nuclear fuel expense (Young).		\$0	-\$2,101,564		\$0	\$0	
	2. To annualize Wolf Creek start-up oil expense (Young).		\$0	\$82,933		\$0	\$0	
E-59	Coolants and Water - demand	519.000	\$32,345	\$726,940	\$759,285	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$32,345	\$0		\$0	\$0	
	2. To Annualized Wolf Creek Water Contract Expense (Young)		\$0	\$726,940		\$0	\$0	
E-60	Steam Expense - demand	520.000	\$152,656	\$0	\$152,656	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$152,656	\$0		\$0	\$0	

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E-62	Electric Expense - demand	523.000	\$20,827	\$0	\$20,827	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$20,827	\$0		\$0	\$0	
E-63	Misc. Nuclear Power Expenses - Allocated - demand	524.000	\$134,237	\$2,269,957	\$2,404,194	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$134,237	\$0		\$0	\$0	
	2. To remove Wolf Creek settlement proceeds from the test year (Young)		\$0	\$2,750,269		\$0	\$0	
	3. To include a 4 year amortization of ratepayer's share of WC settlement proceeds (Young)		\$0	-\$480,312		\$0	\$0	
E-69	Refueling Outage Amort - demand	524.950	\$0	-\$1,275,541	-\$1,275,541	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for Wolf Creek Refueling Amortization through June 30, 2018 (Lyons).		\$0	-\$1,275,541		\$0	\$0	
E-70	Refueling Outage Amort - MO	524.950	\$0	\$0	\$0	\$0	-\$222,839	-\$222,839
	1. To adjust for Wolf Creek Refueling #18 Amortization-1 (Lyons).		\$0	\$0		\$0	-\$201,816	
	2. Adjustment to reflect prospective tracking for Wolf Creek Refueling #18 (Lyons)		\$0	\$0		\$0	-\$21,023	
E-74	Prod Nuclear Maint - Suprv & Engineering -demand	528.000	\$38,414	-\$890,675	-\$852,261	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$38,414	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$890,675		\$0	\$0	
E-76	Prod Nuclear Maint - Maint of Structures - demand	529.000	\$29,639	\$45,063	\$74,702	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$29,639	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$45,063		\$0	\$0	
E-78	Prod Nuclear Maint - Maint Reactor Plant demand	530.000	\$22,531	-\$2,014,656	-\$1,992,125	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$22,531	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$2,014,656		\$0	\$0	
E-79	Nuclear Maintenance Outage Expense Reversal demand	530.900	-\$7,843	\$4,478,224	\$4,470,381	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$4,478,224		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$7,843	\$0		\$0	\$0	

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E-80	Refueling Outage Maint Amortization - demand	530.950	\$0	-\$1,520,081	-\$1,520,081	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$1,135,406		\$0	\$0	
	3. No adjustment.		\$0	\$0		\$0	\$0	
	4. To adjust for Wolf Creek Refueling Amortization through June 30, 2018 (Lyons).		\$0	-\$2,655,487		\$0	\$0	
E-81	Refueling Outage Maint Amortization ER- 2009- 0089 MO Only	530.950	\$0	\$0	\$0	\$0	-\$605,449	-\$605,449
	1. To adjust for Wolf Creek Refueling #18 Amortization-1 (Lyons)		\$0	\$0		\$0	-\$605,449	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-82	Refueling Outage Maint Amortization ER-2012-0174 MO Only	530.950	\$0	\$0	\$0	\$0	-\$63,068	-\$63,068
	1. Adjustment to reflect prospective tracking for Wolf Creek Refueling #18 (Lyons)		\$0	\$0		\$0	-\$63,068	
E-83	Prod Nuclear Maint - Electric Plant - demand	531.000	\$25,739	-\$1,530,695	-\$1,504,956	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$25,739	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$1,530,695		\$0	\$0	
E-85	Prod Nuclear Maint - Misc. Plant - demand	532.000	\$17,723	\$312,227	\$329,950	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$17,723	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$312,227		\$0	\$0	
E-97	Prod Turbine Oper - Suprv & Engineering - demand	546.100	\$1,101	-\$8,566	-\$7,465	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,101	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$8,566		\$0	\$0	
E-98	Other Fuel Expense - Oil - energy	547.000	\$665	-\$1,025,287	-\$1,024,622	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$665	\$0		\$0	\$0	
	2. To annualize oil expense (Young).		\$0	-\$1,025,287		\$0	\$0	
E-99	Other Fuel Expense - Gas - energy	547.000	\$0	-\$946,601	-\$946,601	\$0	\$0	\$0
	1. To annualize variable gas expense (Young).		\$0	-\$2,050,962		\$0	\$0	
	2. To annualize firm gas expense (Young).		\$0	\$1,104,361		\$0	\$0	

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E-100	Other Fuel Expense - Hedging - MO	547.000	\$0	\$171,210	\$171,210	\$0	\$0	\$0
	1. To eliminate gas hedging expense (Young).		\$0	\$171,210		\$0	\$0	
E-101	Other Fuel Expense - Additives - energy	547.000	\$0	-\$20,520	-\$20,520	\$0	\$0	\$0
	1. To eliminate premium ammonia expense (Young).		\$0	-\$20,520		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. No Adjustment		\$0	\$0		\$0	\$0	
	5. No Adjustment		\$0	\$0		\$0	\$0	
E-103	Other Power Generation Expense - demand	548.000	\$8,864	\$0	\$8,864	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$8,864	\$0		\$0	\$0	
E-104	Misc. Other Power Generation Expense - demand	549.000	\$5,473	\$0	\$5,473	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$5,473	\$0		\$0	\$0	
E-107	Other Maint - Suprv & Engineering - Structures, General & Misc - demand	551.000	\$706	-\$336	\$370	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$706	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$336		\$0	\$0	
E-108	Other General Maintenance - Structures - demand	552.000	\$496	-\$8,465	-\$7,969	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$8,465		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$496	\$0		\$0	\$0	
E-109	Other General Maintenance - General Plant - demand	553.000	\$18,096	\$165,592	\$183,688	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$165,592		\$0	\$0	
	2. To include a normalized level of maintenance expense for the Greenwood Solar Facility. (Lyons)		\$0	\$0		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$18,096	\$0		\$0	\$0	
E-110	Other General Maintenance - Misc. Other General Plant - demand	554.000	\$107	-\$18,498	-\$18,391	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$18,498		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$107	\$0		\$0	\$0	
E-114	Purchased Power - Energy	555.000	\$0	-\$27,852,419	-\$27,852,419	\$0	\$0	\$0



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	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To include an annual level of border customers and parallel gen (Lyons).		\$0	\$1,224,699		\$0	\$0	
	3. To annualize purchased power expense (Young).		\$0	-\$29,077,118		\$0	\$0	
E-117	<b>System Control and Load Dispatch - demand</b>	556.000	\$22,322	\$0	\$22,322	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$22,322	\$0		\$0	\$0	
E-118	<b>Prod - Other - Other Expenses - demand</b>	557.000	\$51,922	-\$500,342	-\$448,420	\$0	\$0	\$0
	1. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$55,841		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$51,922	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$556,183		\$0	\$0	
E-120	<b>373KCPFAC 10200 MO</b>	557.100	\$0	\$32,083,781	\$32,083,781	\$0	\$0	\$0
	1. To eliminate FAC underrecovery (Nieto)		\$0	\$32,083,781		\$0	\$0	
E-125	<b>Transmission Oper - Suprv &amp; Engineering - demand</b>	560.000	\$7,219	-\$98,514	-\$91,295	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$7,219	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$98,514		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. No adjustment		\$0	\$0		\$0	\$0	
E-126	<b>Transmission Oper - Load Dispatch - energy</b>	561.000	\$10,139	-\$369,135	-\$358,996	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$10,139	\$0		\$0	\$0	
	2. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	-\$369,135		\$0	\$0	
E-127	<b>Transmission Oper - Station Expenses - demand</b>	562.000	\$7,181	\$0	\$7,181	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$7,181	\$0		\$0	\$0	
E-128	<b>Transmission Oper - Overhead Line Expenses - demand</b>	563.000	\$50	\$0	\$50	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$50	\$0		\$0	\$0	
E-130	<b>Transmission of Electricity by Others - energy</b>	565.000	\$0	\$13,657,621	\$13,657,621	\$0	\$0	\$0
	1. To annualize transmission revenue based on 12 months ending June 30, 2018 (Majors).		\$0	\$13,722,360		\$0	\$0	

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	2. To remove transmission expense to remove FERC incentives related to the Transource Missouri projects (Majors)		\$0	-\$157,484		\$0	\$0	
	3. To include 9 year amortization starting June 8, 2017 and concluding June 2026 of Z 2 credits (Majors)		\$0	\$92,745		\$0	\$0	
E-133	Misc. Transmission Expense - demand	566.000	\$17,634	\$0	\$17,634	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$17,634	\$0		\$0	\$0	
E-135	Regional Transmission Operation - energy	575.000	\$0	\$441,107	\$441,107	\$0	\$0	\$0
	1. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$441,107		\$0	\$0	
E-138	Transmission Maint - Suprv & Engineering - demand	568.000	-\$429	\$7,750	\$7,321	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$7,750		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$429	\$0		\$0	\$0	
E-140	Transmission Maint - Station Equipment - demand	570.000	\$5,252	\$78,166	\$83,418	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$78,166		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$5,252	\$0		\$0	\$0	
E-141	Transmission Maint - Overhead Lines - demand	571.000	\$689	\$60,390	\$61,079	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$60,390		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$689	\$0		\$0	\$0	
E-142	Transmission Maint - Underground Line - demand	572.000	\$1	\$12,706	\$12,707	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$12,706		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1	\$0		\$0	\$0	
E-143	Transmission Maint - Misc Trans Plant - demand	573.000	\$3	-\$3,953	-\$3,950	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$3,953		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$3	\$0		\$0	\$0	
E-149	Distribution Oper - Suprv & Engineering (Dist Plt)	580.000	\$24,981	-\$459,506	-\$434,525	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$24,981	\$0		\$0	\$0	

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	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$459,506		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-150	Distribution Oper - Load Dispatch (Dist Plt)	581.000	\$7,143	\$0	\$7,143	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$7,143	\$0		\$0	\$0	
E-151	Distribution Oper - Station Expenses (Acct 362)	582.000	\$1,012	\$0	\$1,012	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,012	\$0		\$0	\$0	
E-152	Distribution Oper - Overhead Line Expenses (Acct 367)	583.000	\$23,343	-\$10,789	\$12,554	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$23,343	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$10,789		\$0	\$0	
E-153	Distribution Oper - Underground Line Expenses	584.000	\$13,375	-\$10,771	\$2,604	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$13,375	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$10,771		\$0	\$0	
E-154	Distribution Oper - Street Light & Signal Expenses (Acct 373)	585.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1	\$0		\$0	\$0	
E-155	Distribution Oper - Meters Expense (Acct 370)	586.000	\$33,168	-\$16,120	\$17,048	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$33,168	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$16,120		\$0	\$0	
E-156	Distribution Oper - Customer Install Expense (Acct 371)	587.000	\$2,649	\$0	\$2,649	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$2,649	\$0		\$0	\$0	
E-157	Distribution Oper - Misc. Distribution Expense (Dist Plt)	588.000	\$88,502	-\$19,634	\$68,868	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	-\$209		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$88,502	\$0		\$0	\$0	

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	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$3,264		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$16,161		\$0	\$0	
E-158	Distribution Oper - Rents (Dist Plt)	589.000	\$138	\$0	\$138	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$138	\$0		\$0	\$0	
E-161	Distribution Maint - Suprv & Engineering (Dist Plt)	590.000	\$1,309	\$2,057	\$3,366	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$2,057		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,309	\$0		\$0	\$0	
E-162	Distribution Maint - Structures (Acct 361)	591.000	\$0	\$68,740	\$68,740	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$68,740		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	Distribution Maint - Station Equipment (Acct 362)	592.000	\$8,880	-\$33,246	-\$24,366	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$33,246		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$8,880	\$0		\$0	\$0	
E-164	Distribution Maint - Overhead Lines (Acct 365)	593.000	\$94,988	-\$103,126	-\$8,138	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$102,626		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$500		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$94,988	\$0		\$0	\$0	
E-165	Distribution Maint - Underground Lines (Acct 367)	594.000	\$20,645	\$165,513	\$186,158	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$165,513		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$20,645	\$0		\$0	\$0	
E-166	Distribution Maint - Line Transformers (Acct 368)	595.000	\$3,553	\$10,928	\$14,481	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$10,928		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$3,553	\$0		\$0	\$0	
E-167	Distribution Maint - Street Light & Signals (Acct 373)	596.000	\$3,376	\$158,526	\$161,902	\$0	\$0	\$0

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	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$158,526		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$3,376	\$0		\$0	\$0	
E-168	Distribution Maint - Meters (Acct 370)	597.000	\$774	\$46,379	\$47,153	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$46,379		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$774	\$0		\$0	\$0	
E-169	Distribution Maint - Misc. Distribution Pin (Dist PIt)	598.000	\$8,204	-\$241,524	-\$233,320	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$167,538		\$0	\$0	
	2. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	-\$23,767		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$8,204	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$50,219		\$0	\$0	
E-173	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses (C 1)	901.000	\$3,791	-\$1,004	\$2,787	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$3,791	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,004		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-174	Customer Accounts Expense - Meter Reading (C 1)	902.000	\$11,370	\$335,346	\$346,716	\$0	\$0	\$0
	1. To annualize AMI Meter Reading Expense (Young)		\$0	\$336,797		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$11,370	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,451		\$0	\$0	
E-175	Customer Accounts Expense - Records & Collection (C 1)	903.000	\$112,869	-\$23,026	\$89,843	\$0	\$0	\$0
	1. To adjust for Check/Credit card fees (Taylor).		\$0	\$45,412		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$112,869	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$68,438		\$0	\$0	
E-176	Customer Accounts Expense - Interest on Deposits 100% MO	903.000	\$0	\$0	\$0	\$0	\$227,166	\$227,166
	1. To record interest on Customer Deposits (Nieto).		\$0	\$0		\$0	\$49,358	

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	2. To reclassify interest paid on Customer Deposits to account 903000 (Nieto).		\$0	\$0		\$0	\$177,808	
E-179	Uncollectible Accounts - 100% KS	904.000	\$0	\$0	\$0	\$0	\$5,552,581	\$5,552,581
	1. To adjust for bad debt expense (Nieto).		\$0	\$0		\$0	\$5,552,581	
E-180	Customer Accounts Expense - Misc. (C 1)	905.000	\$3,998	\$3,941,770	\$3,945,768	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$3,998	\$0		\$0	\$0	
	2. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$1,755,812		\$0	\$0	
	3. To include an annualized level of bank fees through June 30, 2018 (Lyons).		\$0	\$2,185,958		\$0	\$0	
E-183	Customer Service - Supervision (C 1)	907.000	\$1,250	\$0	\$1,250	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,250	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Customer Assistance Expenses - Allocated (C 1)	908.000	\$11,654	\$170,637	\$182,291	\$0	-\$78,430	-\$78,430
	1. To remove portion of surveys related to political questions (Young)		\$0	-\$1,844		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To remove test year advertising expenses (Nieto).		\$0	\$172,481		\$0	\$0	
	4. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$11,654	\$0		\$0	\$0	
	5. To annualize Income Eligible Weatherization Expense (Young).		\$0	\$0		\$0	-\$207,459	
	6. To annualize Economic Relief Pilot Program Expense (Taylor).		\$0	\$0		\$0	\$129,029	
E-185	Customer Assistance Expenses - DSM - MO	908.000	\$0	\$0	\$0	\$0	\$339,543	\$339,543
	1. To annualize the DSM Program amortization (Young).		\$0	\$0		\$0	-\$436,911	
	2. To annualize the DSM Opt Out amortization (Young).		\$0	\$0		\$0	\$776,454	
E-187	Amortization of Deferred DSM - MO	908.000	\$0	-\$9,304,413	-\$9,304,413	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Nieto)		\$0	-\$9,304,413		\$0	\$0	
E-188	Customer Assistance Exp-MEEIA 100% MO	908.500	\$0	-\$22,416,096	-\$22,416,096	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Nieto)		\$0	-\$22,416,096		\$0	\$0	

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E-189	Customer Assistance Exp-KEEIA 100% KS	908.500	\$0	-\$172,493	-\$172,493	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Nieto)		\$0	-\$172,493		\$0	\$0	
E-190	Informational & Instructional Advertising (C 1)	909.000	\$0	-\$600	-\$600	\$0	\$0	\$0
	1. To remove test year advertising expenses (Nieto).		\$0	-\$600		\$0	\$0	
E-192	Misc Customer Accounts & Info - Allocated (C 1)	910.000	\$5,637	-\$241,262	-\$235,625	\$0	\$0	\$0
	1. To remove test year advertising expenses (Nieto).		\$0	-\$7,052		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$5,637	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$170,617		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$63,593		\$0	\$0	
E-193	Misc Customer Accounts & Solar Rebates - MO	910.000	\$0	\$0	\$0	\$0	\$1,240,171	\$1,240,171
	1. To annualize Renewable Energy Standards Amortization (Young).		\$0	\$0		\$0	\$1,240,171	
E-197	Sales Demonstration & Selling (C 1)	912.000	\$4,844	-\$12,180	-\$7,336	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$4,844	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$12,180		\$0	\$0	
E-203	Administrative & General Salaries - Allocated (Sal&Wg)	920.000	\$381,350	-\$3,981,110	-\$3,599,760	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$381,350	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,854,612		\$0	\$0	
	3. To remove Equity Compensation Expense (Young)		\$0	-\$2,126,498		\$0	\$0	
E-204	Administrative & General Salaries - MO	920.000	\$0	\$28,240	\$28,240	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To remove test year Transource amortization - Transource Account Review Liability (Majors).		\$0	\$28,240		\$0	\$0	
E-206	Administrative & General Office Supplies - Allocated (energy)	921.000	\$95	-\$60,256	-\$60,161	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	\$159		\$0	\$0	
	2. To reclassify certain expense report items to below the line (Young)		\$0	-\$55,521		\$0	\$0	
	3. To remove test year advertising expenses (Nieto).		\$0	\$370		\$0	\$0	

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	4. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$95	\$0		\$0	\$0	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To remove Dues and Donations from test year (Nieto).		\$0	-\$5,264		\$0	\$0	
E-207	Administrative & General Office Supplies - MO	921.000	\$0	\$14,653	\$14,653	\$0	\$0	\$0
	1. To adjust the Flood Reimbursement amortization (Taylor).		\$0	\$14,653		\$0	\$0	
E-209	Administrative Expense Transfer Credit (energy)	922.000	-\$10,331	-\$3,295,135	-\$3,305,466	\$0	\$0	\$0
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	-\$3,295,135		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$10,331	\$0		\$0	\$0	
E-210	Outside Services Employed - Allocated (energy)	923.000	\$0	-\$1,597,632	-\$1,597,632	\$0	\$0	\$0
	1. Adjustment to eliminate costs related to I&D claim (Lyons)		\$0	-\$1,853,209		\$0	\$0	
	2.No Adjustment		\$0	\$0		\$0	\$0	
	3. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$255,577		\$0	\$0	
E-211	Outside Services Employed - MO	923.000	\$0	\$989,946	\$989,946	\$0	\$0	\$0
	1. To remove test year Transource amortization - Transource Account Review Liability (Majors).		\$0	\$17,387		\$0	\$0	
	2. To include a 10 year amortization of GPE-Westar merger transition costs (Majors).		\$0	\$972,559		\$0	\$0	
E-213	Property Insurance (General Plant)	924.000	\$0	-\$154,852	-\$154,852	\$0	\$0	\$0
	1. To include an annualized level of Insurance Expense (Lyons).		\$0	-\$154,852		\$0	\$0	
E-214	Injuries and Damages (Sal&Wg)	925.000	\$92	-\$9,053,470	-\$9,053,378	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Lyons).		\$0	-\$9,313,630		\$0	\$0	
	2. To include an annualized level of Insurance Expense (Lyons).		\$0	\$260,160		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$92	\$0		\$0	\$0	
E-215	Employee Pensions (Sal&Wg)	926.000	\$1	-\$299,833	-\$299,832	\$0	\$0	\$0
	1. To annualize FAS 87 and FAS 88 pension expense (Young).		\$0	\$1,640,867		\$0	\$0	
	2. To annualize FAS 106 OPEB expense (Young).		\$0	-\$1,514,059		\$0	\$0	
	3. To normalize SERP expense (Young).		\$0	-\$1,012,432		\$0	\$0	
	4. To include a normalized level of short term incentive compensation (Majors).		\$0	\$1,052,294		\$0	\$0	



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	5. To adjust for 401k Expense (Nieto).		\$0	-\$155,067		\$0	\$0	
	6. To adjust for Other Benefits (Nieto).		\$0	-\$311,436		\$0	\$0	
	7. No Adjustment		\$1	\$0		\$0	\$0	
E-221	Misc. Regulatory Commission Filings (Demand)	928.000	\$12	-\$823,702	-\$823,690	\$0	\$0	\$0
	1. To annualize FERC Assessment for the 12 months ending December 31, 2017 (Majors)		\$0	\$0		\$0	\$0	
	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$12	\$0		\$0	\$0	
	3. To remove non-recurring Spearville arbitration legal expenses from the test year (Young)		\$0	-\$823,702		\$0	\$0	
E-222	Reg Commission Expense - FERC Assessment (demand)	928.003	\$0	-\$101,085	-\$101,085	\$0	\$0	\$0
	1. To annualize MOPSC Assessment for the 12 months ending December 31, 2017 (Majors)		\$0	\$0		\$0	\$0	
	2. To annualize FERC Assessment for the 12 months ending June 30, 2018 (Majors)		\$0	-\$101,085		\$0	\$0	
E-223	Reg Commission Expense - MPSC Assessment - 100% MO	928.002	\$9,352	\$198,548	\$207,900	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$9,352	\$0		\$0	\$0	
	2. To annualize MOPSC Assessment for the 12 months ending June 30, 2018 (Majors)		\$0	\$198,548		\$0	\$0	
E-225	Reg Commission Expense - MO Proceedings - 100% MO	928.011	\$10,244	-\$532,627	-\$522,383	\$0	\$0	\$0
	1. To include a normalized level of ER-2018-0145 50% shared rate case expenses over 4 years (Majors).		\$0	\$17,485		\$0	\$0	
	2. To remove rate case expenses from Case No. ER-2014-0370 booked to the test year (Majors).		\$0	-\$39,423		\$0	\$0	
	3. To remove rate case expenses from Case No. ER-2016-0285 booked to the test year (Majors).		\$0	-\$517,704		\$0	\$0	
	4. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$10,244	\$0		\$0	\$0	
	5. To include depreciation study over 5 years (Major)		\$0	\$7,015		\$0	\$0	
E-233	Misc. General Expense (energy)	930.200	\$280	-\$1,428,800	-\$1,428,520	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	-\$498,791		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$926,527		\$0	\$0	
	3. To remove Dues and Donations from test year (Nieto).		\$0	-\$3,482		\$0	\$0	
	4. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$280	\$0		\$0	\$0	
E-234	Admin & General Expense - Rents - Allocated (energy)	931.000	\$0	-\$351,839	-\$351,839	\$0	\$0	\$0
	1. To remove lease for 801 Charlotte-CS-11 (Majors)		\$0	-\$351,839		\$0	\$0	

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E-235	Admin & General Expense - Rents - MO	931.000	\$0	\$0	\$0	\$0	\$84,945	\$84,945
	1. To amortize rent abatement regulatory asset over 4 years (Taylor)		\$0	\$0		\$0	\$84,945	
E-237	Transportation Expense (Dist Plt)	933.000	\$0	-\$5,315,608	-\$5,315,608	\$0	\$0	\$0
	1. To remove the Depreciation Clearing account (Taylor).		\$0	-\$5,315,608		\$0	\$0	
E-240	Maintenance of General Plant (General)	935.000	\$1,667	\$2,470,292	\$2,471,959	\$0	\$0	\$0
	1. No Adjustment.		\$0	\$0		\$0	\$0	
	2. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$2,210,512		\$0	\$0	
	3. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		\$1,667	\$0		\$0	\$0	
	4. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$262,909		\$0	\$0	
	5. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$1,736		\$0	\$0	
	6. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,393		\$0	\$0	
E-244	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$92,174,053	-\$92,174,053
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$92,174,053	
E-248	Amortization - Limited Term Plant - Allocated (General)	404.000	\$0	-\$495,858	-\$495,858	\$0	\$0	\$0
	1. To annualize intangible plant amortization expense (Featherstone).		\$0	-\$495,858		\$0	\$0	
E-253	Amortization of Other Plant - Allocated (General)	405.010	\$0	\$11,365,732	\$11,365,732	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To annualize intangible plant amortization expense (Featherstone).		\$0	\$6,182,317		\$0	\$0	
	3. To annualize intangible plant Account 303.150 amortization expense for One CIS (Featherstone)		\$0	\$5,183,415		\$0	\$0	
E-263	Property Tax (General)	408.120	\$0	\$6,417,255	\$6,417,255	\$0	\$0	\$0
	1. To annualize Property tax expense (Taylor).		\$0	\$6,417,255		\$0	\$0	
E-264	Payroll Tax, incl Unemployment (Sal&Wg)	408.140	\$0	\$584,538	\$584,538	\$0	\$0	\$0
	1. To record Payroll Taxes (Nieto)		\$0	\$584,538		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No adjustment		\$0	\$0		\$0	\$0	
E-267	Gross Receipts Tax - 100% MO	408.130	\$0	-\$69,845,702	-\$69,845,702	\$0	\$0	\$0
	1. To remove gross receipt taxes expense (Nieto).		\$0	-\$69,845,702		\$0	\$0	
E-268	KCMO City Earnings Tax - 100% MO	408.110	\$0	-\$96,949	-\$96,949	\$0	\$0	\$0
	1. To include an annualized level of Kansas City Earnings Tax (Lyons).		\$0	-\$96,949		\$0	\$0	
E-273	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$27,116,808	-\$27,116,808
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$27,116,808	
	No Adjustment		\$0	\$0		\$0	\$0	
E-276	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$62,928,040	-\$62,928,040
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$62,928,040	
	No Adjustment		\$0	\$0		\$0	\$0	
E-277	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$385,648	\$385,648
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$385,648	
E-278	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$9,945,034	-\$9,945,034
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$9,945,034	
E-281	Amortization Cost of Removal Stip ER-2007-0291	411.500	\$0	\$0	\$0	\$0	\$354,438	\$354,438
	1. To Annualize Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$112,255,276</b>	<b>-\$112,255,276</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$2,328,297</b>	<b>-\$101,926,945</b>	<b>-\$99,598,648</b>	<b>\$0</b>	<b>-\$186,806,286</b>	<b>-\$186,806,286</b>

Kansas City Light Power  
Case No. ER-2018-0145  
Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.93% Return	E 7.35% Return	F 7.42% Return
1	TOTAL NET INCOME BEFORE TAXES		\$226,055,714	\$208,604,212	\$223,496,493	\$226,139,247
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$129,298,077	\$129,298,077	\$129,298,077	\$129,298,077
4	Plant Amortization Expense		\$23,785,838	\$23,785,838	\$23,785,838	\$23,785,838
5	Book Nuclear Fuel Amortization		\$14,754,697	\$14,754,697	\$14,754,697	\$14,754,697
6	50% Meals		\$312,404	\$312,404	\$312,404	\$312,404
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$168,151,016	\$168,151,016	\$168,151,016	\$168,151,016
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.5100%	\$66,827,726	\$66,827,726	\$66,827,726	\$66,827,726
10	Tax Straight-Line Depreciation		\$148,813,564	\$148,813,564	\$148,813,564	\$148,813,564
11	IRS Tax Return Amortization		\$18,104,177	\$18,104,177	\$18,104,177	\$18,104,177
12	IRS Tax Return Nuclear Amortization		\$12,342,940	\$12,342,940	\$12,342,940	\$12,342,940
13	Employee 401K ESOP		\$1,232,161	\$1,232,161	\$1,232,161	\$1,232,161
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$247,320,568	\$247,320,568	\$247,320,568	\$247,320,568
15	NET TAXABLE INCOME		\$146,886,162	\$129,434,660	\$144,326,941	\$146,969,695
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$146,886,162	\$129,434,660	\$144,326,941	\$146,969,695
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,360,463	\$7,377,821	\$8,216,361	\$8,365,166
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$138,525,699	\$122,056,839	\$136,110,580	\$138,604,529
21	Federal Income Tax at the Rate of	21.00%	\$29,090,397	\$25,631,936	\$28,583,222	\$29,106,951
22	Subtract Federal Income Tax Credits					
23	Wind Production Credit		\$2,207,672	\$2,207,672	\$2,207,672	\$2,207,672
24	Research and Development Tax Credit		\$601,919	\$601,919	\$601,919	\$601,919
25	Fuels Tax Credit		\$43,293	\$43,293	\$43,293	\$43,293
26	Electric Vehicle Charging Stations Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$26,237,513	\$22,779,052	\$25,730,338	\$26,254,067
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$146,886,162	\$129,434,660	\$144,326,941	\$146,969,695
30	Deduct Federal Income Tax at the Rate of	50.000%	\$13,118,757	\$11,389,526	\$12,865,169	\$13,127,034
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$133,767,405	\$118,045,134	\$131,461,772	\$133,842,661
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$8,360,463	\$7,377,821	\$8,216,361	\$8,365,166
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$146,886,162	\$129,434,660	\$144,326,941	\$146,969,695
38	Deduct Federal Income Tax - City Inc. Tax		\$26,237,513	\$22,779,052	\$25,730,338	\$26,254,067
39	Deduct Missouri Income Tax - City Inc. Tax		\$8,360,463	\$7,377,821	\$8,216,361	\$8,365,166
40	City Taxable Income		\$112,288,186	\$99,277,787	\$110,380,242	\$112,350,462
41	Subtract City Income Tax Credits					
42	Test City Credit		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$26,237,513	\$22,779,052	\$25,730,338	\$26,254,067
46	State Income Tax		\$8,360,463	\$7,377,821	\$8,216,361	\$8,365,166
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$34,597,976	\$30,156,873	\$33,946,699	\$34,619,233
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$4,133,402	\$4,133,402	\$4,133,402	\$4,133,402
51	Amortization of Deferred ITC		-\$577,266	-\$577,266	-\$577,266	-\$577,266
52	Amort of Excess Deferred Income Taxes		-\$9,945,034	-\$9,945,034	-\$9,945,034	-\$9,945,034
53	Amort of Prior Deferred Taxes - Tax Rate Change		\$0	\$0	\$0	\$0
54	Amortization of R&D Credit		\$0	\$0	\$0	\$0
55	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
56	TOTAL DEFERRED INCOME TAXES		-\$6,034,460	-\$6,034,460	-\$6,034,460	-\$6,034,460
57	TOTAL INCOME TAX		\$28,563,516	\$24,122,413	\$27,912,239	\$28,584,773

**Kansas City Light Power**  
**Case No. ER-2018-0145**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.85%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,439,900	49.10%		4.419%	4.836%	4.910%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,529,800	50.90%	4.93%	2.510%	2.510%	2.510%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$4,969,700</b>	<b>100.00%</b>		<b>6.929%</b>	<b>7.346%</b>	<b>7.420%</b>
8	PreTax Cost of Capital				8.271%	8.833%	8.933%

**Kansas City Light Power**  
**Case No. ER-2018-0145**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Summary of Net System Input Components**

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

Kansas City Light Power  
Case No. ER-2018-0145  
Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Remove Mpower	Company Recalculated	Remove EDR	Update Period Adjustment	Billing Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$319,755,614	\$0	\$707,657	\$0	-\$6,240,265	-\$960,371
4	Small General Service	\$57,084,026	\$0	\$165,223	\$3,984	\$1,445,376	-\$211,044
5	Medium General Service	\$128,252,454	\$2,606	\$373,516	\$68,604	\$1,859,144	-\$462,914
6	Large General Service	\$192,420,951	\$11,361	\$878,864	\$1,027,396	-\$414,781	-\$687,855
7	Large Power	\$138,436,388	\$0	\$0	\$1,884,376	\$706,507	\$652,793
8	Lighting	\$10,335,583	\$0	\$0	\$0	\$236,233	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$846,285,016	\$13,967	\$2,125,260	\$2,984,360	-\$2,407,786	-\$1,669,391
10	OTHER RATE REVENUE						
11	Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0
12	Unbilled DSIM Revenue	\$0	\$0	\$0	\$0	\$0	\$0
13	Billed FAC	\$0	\$0	\$0	\$0	\$0	\$0
14	Billed DSIM	\$0	\$0	\$0	\$0	\$0	\$0
15	Adjust to GL	-\$1,634,876	\$0	\$0	\$0	\$0	\$0
16	IEW revenue	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	-\$1,634,876	\$0	\$0	\$0	\$0	\$0
18	TOTAL MISSOURI RATE REVENUES	\$844,650,140	\$13,967	\$2,125,260	\$2,984,360	-\$2,407,786	-\$1,669,391

Kansas City Light Power  
Case No. ER-2018-0145  
Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
Rate Revenue Summary

A	B	I	J	K	L	M	N
		Adjustments					
Line Number	Description	Large Power Customer Rate Switch Adjustment	Non-LP Rate Switcher	MEEIA 2 Weather Norm and 365 Day Adjustment	Growth Adjustment	Rate Increase Annualization	Total EDR
		1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$0	\$10,116,829	\$8,611,889	\$6,401,237	\$0
4	Small General Service	\$0	\$0	-\$281,390	\$1,158,988	\$1,360,738	-\$1,555
5	Medium General Service	\$0	\$661,226	-\$499,754	\$1,056,047	\$3,025,718	-\$61,476
6	Large General Service	\$0	\$597,758	\$794,078	-\$6,290,000	\$4,453,395	-\$30,341
7	Large Power	\$33,166	\$0	-\$82,606	\$0	\$992,094	\$0
8	Lighting	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$33,166	\$1,258,984	\$10,047,157	\$4,536,924	\$16,233,182	-\$93,372
10	OTHER RATE REVENUE						
11	Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0
12	Unbilled DSIM Revenue	\$0	\$0	\$0	\$0	\$0	\$0
13	Billed FAC	\$0	\$0	\$0	\$0	\$0	\$0
14	Billed DSIM	\$0	\$0	\$0	\$0	\$0	\$0
15	Adjust to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	IEW revenue	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL MISSOURI RATE REVENUES	\$33,166	\$1,258,984	\$10,047,157	\$4,536,924	\$16,233,182	-\$93,372



**Kansas City Light Power**  
**Case No. ER-2018-0145**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Rate Revenue Summary**

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>	<u>Q</u>
Line Number	Description	Misc Adjustments	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	\$18,636,976	\$338,392,590
4	Small General Service	\$0	\$3,640,320	\$60,724,346
5	Medium General Service	\$0	\$6,022,717	\$134,275,171
6	Large General Service	\$0	\$339,875	\$192,760,826
7	Large Power	\$0	\$4,186,330	\$142,622,718
8	Lighting	\$0	\$236,233	\$10,571,816
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$33,062,451	\$879,347,467
10	OTHER RATE REVENUE			
11	Unbilled Revenue	\$0	\$0	\$0
12	Unbilled DSIM Revenue	\$0	\$0	\$0
13	Billed FAC	\$0	\$0	\$0
14	Billed DSIM	\$0	\$0	\$0
15	Adjust to GL	\$1,634,876	\$1,634,876	\$0
16	IEW revenue	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$1,634,876	\$1,634,876	\$0
18	TOTAL MISSOURI RATE REVENUES	\$1,634,876	\$34,697,327	\$879,347,467

**Kansas City Light Power**  
**Case No. ER-2018-0145**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Executive Case Summary**

<b>A</b>	<b>B</b>	
<b>Line Number</b>	<b>Description</b>	<b>Amount</b>
1	<b>Total Missouri Jurisdictional Operating Revenue</b>	<b>\$959,188,642</b>
2	<b>Total Missouri Rate Revenue By Rate Schedule</b>	<b>\$879,347,467</b>
3	<b>Missouri Retail kWh Sales</b>	<b>0</b>
4	<b>Average Rate (Cents per kWh)</b>	<b>0.000</b>
5	<b>Annualized Customer Number</b>	<b>0</b>
6	<b>Profit (Return on Equity)</b>	<b>\$128,756,528</b>
7	<b>Interest Expense</b>	<b>\$66,827,726</b>
8	<b>Annualized Payroll</b>	<b>\$91,304,279</b>
9	<b>Utility Employees</b>	<b>0</b>
10	<b>Depreciation</b>	<b>\$129,298,077</b>
11	<b>Net Investment Plant</b>	<b>\$3,342,715,028</b>
12	<b>Pensions</b>	<b>\$0</b>