

MISSOURI PUBLIC SERVICE COMMISSION

COST OF SERVICE

Staff Accounting Schedules

TRUE-UP DIRECT

**TEST YEAR 12 MONTHS ENDED SEPTEMBER 30, 2011
UPDATED MARCH 31, 2012
TRUE-UP AUGUST 31, 2012**

**Great Plains Energy, Inc.
KANSAS CITY POWER & LIGHT COMPANY**

CASE NO. ER-2012-0174

*Jefferson City, Missouri
November 8, 2012*

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0174
Date Prepared: November 8, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY
True Up-November 8, 2012
Test Year ending September 30, 2011
Update Period of March 31, 2012
True-Up of August 31, 2012

CASE NO. ER-2012-0174

Jefferson City, Missouri

November 2012

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Revenue Requirement

Line Number	A Description	B 7.13% Return	C 7.39% Return	D 7.65% Return
1	Net Orig Cost Rate Base	\$2,052,562,120	\$2,052,562,120	\$2,052,562,120
2	Rate of Return	7.13%	7.39%	7.65%
3	Net Operating Income Requirement	\$146,327,154	\$151,725,392	\$157,103,105
4	Net Income Available	\$124,140,749	\$124,140,749	\$124,140,749
5	Additional Net Income Required	\$22,186,405	\$27,584,643	\$32,962,356
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,853,725	\$34,217,243	\$37,567,973
8	Current Income Tax Available	\$17,029,889	\$17,029,889	\$17,029,889
9	Additional Current Tax Required	\$13,823,836	\$17,187,354	\$20,538,084
10	Revenue Requirement	\$36,010,241	\$44,771,997	\$53,500,440
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$36,010,241	\$44,771,997	\$53,500,440

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,226,344,692
2	Less Accumulated Depreciation Reserve		\$1,805,036,129
3	Net Plant In Service		\$2,421,308,563
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,586,491
6	Prepaid Pension Asset EO-2005-0329		\$18,448,218
7	FAS 106 OPEB Tracker		-\$508,595
8	Reg Asset Excess Act FAS 87 vs Rate		\$12,043,633
9	Prepayments		\$5,706,521
10	Materials & Supplies		\$53,441,721
11	Fuel Inventory-Oil		\$4,551,330
12	Fuel Inventory-Coal		\$24,537,652
13	Fuel Inventory-Lime/Limestone		\$182,887
14	Fuel Inventory-Ammonia		\$133,424
15	Fuel Inventory-Nuclear		\$37,846,427
16	Powder Activated Carbon (PAC)		\$97,675
17	Vintage 1 DSM-Case No ER-2005-0329		\$1,038,556
18	Vintage 2 DSM-Case No ER-2007-0291		\$2,392,668
19	Vintage 3-DSM-Case No ER-2009-0089		\$4,693,505
20	Vintage 4 DSM-Case No ER-2010-0355		\$18,319,892
21	Vintage 5 DSM-Case No ER-2012-0174		\$15,096,165
22	latan 1 and Common Regulatory Asset "Vintage 1"		\$10,951,114
23	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,745,634
24	latan Unit 2 Regulatory Asset "Vintage 1"		\$16,566,208
25	latan Unit 2 Regulatory Asset "Vintage 2"		\$11,619,121
26	TOTAL ADD TO NET PLANT IN SERVICE		\$203,317,265
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.0000%	\$1,417,085
29	State Tax Offset	5.0000%	\$293,777
30	City Tax Offset	5.0000%	\$0
31	Interest Expense Offset	16.2110%	\$9,642,830
32	Customer Deposits		\$4,150,270
33	Customer Advances for Construction		\$158,781
34	Deferred Income Taxes-Depreciation		\$510,163,108
35	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$2,688
36	Other Regulatory Liability (SO2 Emission Allowances)		\$46,235,169
37	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
38	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

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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
39	Additional Amortization-Case No. ER-2009-0089 see Reseve Schedule 6		\$0
40	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
41	TOTAL SUBTRACT FROM NET PLANT		\$572,063,708
42	Total Rate Base		<u>\$2,052,562,120</u>

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	53.4300%	\$0	\$38,569
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	52.7000%	\$0	\$1,072,979
5	303.020	Misc Intangible Plt - 5yr Software	\$97,710,665	P-5	\$0	\$97,710,665	53.3345%	\$0	\$52,113,495
6	303.030	Misc Intangible Plt - 10 yr Software	\$62,595,679	P-6	\$0	\$62,595,679	54.5119%	\$0	\$34,122,094
7	303.050	Misc Intang Plt - WC 5yr Software	\$21,568,100	P-7	\$0	\$21,568,100	52.7000%	\$0	\$11,366,389
8	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-8	\$0	\$34,980	52.7000%	\$0	\$18,434
9	303.080	Misc Intangible Trans Line (Like 355)	\$5,839,200	P-9	\$0	\$5,839,200	52.7000%	\$0	\$3,077,258
10	303.100	Miscellaneous Intangible Plant latan Hwy & Bridge	\$3,760,051	P-10	\$0	\$3,760,051	52.7000%	\$0	\$1,981,547
11		TOTAL PLANT INTANGIBLE	\$193,639,812		\$0	\$193,639,812		\$0	\$103,813,702
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	52.7000%	\$0	\$425,437
16	311.000	Structures & Improvements	\$28,709,448	P-16	\$0	\$28,709,448	52.7000%	\$0	\$15,129,879
17	311.020	Structures - H 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	52.7000%	\$0	\$4,702,571
18	312.000	Boiler Plant Equipment	\$77,363,334	P-18	-\$796,395	\$76,566,939	52.7000%	\$0	\$40,350,777
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	52.7000%	\$0	\$5,256,243
20	312.030	Boiler Plant - H5 Rebuild	\$221,991,460	P-20	\$0	\$221,991,460	52.7000%	\$0	\$116,989,499
21	314.000	Turbogenerator Units	\$78,676,216	P-21	\$0	\$78,676,216	52.7000%	\$0	\$41,462,366
22	315.000	Accessory Electric Equipment	\$13,354,826	P-22	\$0	\$13,354,826	52.7000%	\$0	\$7,037,993
23	315.010	Accessory Equip - H5 Rebuild	\$39,396,975	P-23	\$0	\$39,396,975	52.7000%	\$0	\$20,762,206
24	316.000	Misc. Power Plant Equipment	\$8,946,314	P-24	\$0	\$8,946,314	52.7000%	\$0	\$4,714,707
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,161	P-25	\$0	\$2,305,161	52.7000%	\$0	\$1,214,820
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$490,448,195		-\$796,395	\$489,651,800		\$0	\$258,046,498
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$3,691,922	P-28	\$0	\$3,691,922	52.7000%	\$0	\$1,945,643
29	311.000	Steam Production-Structures & Improvement	\$22,344,689	P-29	\$0	\$22,344,689	52.7000%	\$0	\$11,775,651
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$392,244,329	P-30	\$0	\$392,244,329	52.5300%	\$0	\$206,045,946
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-31	\$0	-\$16,365	100.0000%	\$0	-\$16,365
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$1,554,088	P-32	\$0	\$1,554,088	52.7000%	\$0	\$819,004
33	314.000	Steam Production-Turbogenerators - Electric	\$54,457,506	P-33	\$0	\$54,457,506	52.7000%	\$0	\$28,699,106
34	315.000	Steam Production-Accessory Equipment - Electric	\$48,899,325	P-34	\$0	\$48,899,325	52.7000%	\$0	\$25,769,944
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	P-35	\$0	-\$622,572	100.0000%	\$0	-\$622,572
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$7,607,350	P-36	\$0	\$7,607,350	52.7000%	\$0	\$4,009,073
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-37	\$0	-\$11	100.0000%	\$0	-\$11
38		TOTAL PRODUCTION-STM-IATAN I	\$530,160,261		\$0	\$530,160,261		\$0	\$278,425,419
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$80,111,019	P-40	\$0	\$80,111,019	52.7000%	\$0	\$42,218,507
41	312.000	Steam Production-Turbogenerators-Electric	\$191,895,966	P-41	\$0	\$191,895,966	52.7000%	\$0	\$101,129,174
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$4,085,403	P-42	\$0	\$4,085,403	52.7000%	\$0	\$2,153,007
43	315.000	Steam Production-Accessory Equip-Electric	\$4,574,866	P-43	\$0	\$4,574,866	52.7000%	\$0	\$2,410,954
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$897,209	P-44	\$0	\$897,209	52.7000%	\$0	\$472,829
45		TOTAL PRODUCTION-IATAN COMMON	\$281,564,463		\$0	\$281,564,463		\$0	\$148,384,471

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46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	\$0	\$0	52.7000%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	P-48	\$0	\$0	52.7000%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$633,186	P-49	\$0	\$633,186	52.7000%	\$0	\$333,689
50	311.040	Steam Production Structures-Electric	\$101,867,051	P-50	\$0	\$101,867,051	52.7000%	\$0	\$53,683,936
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	P-51	\$0	-\$720,112	100.0000%	\$0	-\$720,112
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	312.020	Steam PR Boiler AQC Equip-Elec	\$23,821	P-53	\$0	\$23,821	52.7000%	\$0	\$12,554
54	312.040	Steam Production-Boiler Plant Equip- Iatan 2	\$751,150,711	P-54	\$0	\$751,150,711	52.7000%	\$0	\$395,856,425
55	312.060	Stm Pr-Boiler Pft Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	P-55	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$100,697,214	P-57	\$0	\$100,697,214	52.7000%	\$0	\$53,067,432
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-58	\$0	-\$715,476	100.0000%	\$0	-\$715,476
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0
60	315.040	Steam Production-Accessory Equip- Iatan 2	\$35,714,916	P-60	\$0	\$35,714,916	52.7000%	\$0	\$18,821,761
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	P-61	\$0	-\$239,102	100.0000%	\$0	-\$239,102
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$4,694,745	P-63	\$0	\$4,694,745	52.7000%	\$0	\$2,474,131
64	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-64	\$0	-\$26,736	100.0000%	\$0	-\$26,736
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66		TOTAL PRODUCTION- IATAN 2	\$987,904,530		\$0	\$987,904,530		\$0	\$517,372,814
67		LACYGNE COMMON PLANT							
68	310.000	Steam Production- Land- LaCygne- Common	\$767,850	P-68	\$0	\$767,850	52.7000%	\$0	\$404,657
69	311.000	Steam Production- Structures- LaCygne- Common	\$8,797,012	P-69	\$0	\$8,797,012	52.7000%	\$0	\$4,636,025
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$6,839,017	P-70	\$0	\$6,839,017	52.7000%	\$0	\$3,604,162
71	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$456,630	P-71	\$0	\$456,630	52.7000%	\$0	\$240,644
72	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$61,910	P-72	\$0	\$61,910	52.7000%	\$0	\$32,627
73	315.000	Steam Production-Acc. Equip-LaCygne- Common	\$5,074,216	P-73	\$0	\$5,074,216	52.7000%	\$0	\$2,674,112
74	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$14,320	P-74	\$0	\$14,320	52.7000%	\$0	\$7,547
75	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$5,122,604	P-75	\$0	\$5,122,604	52.7000%	\$0	\$2,699,612
76		TOTAL LACYGNE COMMON PLANT	\$27,133,559		\$0	\$27,133,559		\$0	\$14,299,386
77		PRODUCTION-STEAM-LACYGNE 1							
78	310.000	Land-LaCygne 1	\$1,937,712	P-78	\$0	\$1,937,712	52.7000%	\$0	\$1,021,174
79	311.000	Structures-LaCygne 1	\$19,258,979	P-79	\$0	\$19,258,979	52.7000%	\$0	\$10,149,482
80	312.000	Boiler Plant Equip-LaCygne 1	\$176,301,000	P-80	\$0	\$176,301,000	52.7000%	\$0	\$92,910,627
81	312.020	Boiler AQC Equip-LaCygne 1	\$33,797,906	P-81	\$0	\$33,797,906	52.7000%	\$0	\$17,811,496
82	314.000	Turbogenerator-LaCygne 1	\$32,781,042	P-82	\$0	\$32,781,042	52.7000%	\$0	\$17,275,609
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$19,514,407	P-83	\$0	\$19,514,407	52.7000%	\$0	\$10,284,092
84	316.000	Acc. Equip-LaCygne 1	\$2,991,170	P-84	\$0	\$2,991,170	52.7000%	\$0	\$1,576,347
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$286,582,216		\$0	\$286,582,216		\$0	\$151,028,827
86		PRODUCTION-STEAM-LACYGNE 2							

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87	311.000	Structures-LaCygne 2	\$4,048,039	P-87	\$0	\$4,048,039	52.7000%	\$0	\$2,133,317
88	312.000	Boiler Plant Equip-LaCygne 2	\$101,781,589	P-88	\$0	\$101,781,589	52.7000%	\$0	\$53,638,897
89	314.000	Turbogenerator-LaCygne 2	\$22,671,032	P-89	\$0	\$22,671,032	52.7000%	\$0	\$11,947,634
90	315.000	Accessory Equip-LaCygne 2	\$14,977,207	P-90	\$0	\$14,977,207	52.7000%	\$0	\$7,892,988
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,478,932	P-91	\$0	\$1,478,932	52.7000%	\$0	\$779,397
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$144,956,799		\$0	\$144,956,799		\$0	\$76,392,233
93		PRODUCTION STM-MONTROSE 1, 2 & 3							
94	310.000	Land- Montrose	\$1,406,842	P-94	\$0	\$1,406,842	52.7000%	\$0	\$741,406
95	311.000	Structures - Electric - Montrose	\$17,139,819	P-95	\$0	\$17,139,819	52.7000%	\$0	\$9,032,685
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$153,822,877	P-96	\$0	\$153,822,877	52.7000%	\$0	\$81,064,656
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-97	\$0	\$8,919,886	52.7000%	\$0	\$4,700,780
98	314.000	Turbogenerators- Electric- Montrose	\$47,194,806	P-98	\$0	\$47,194,806	52.7000%	\$0	\$24,871,663
99	315.000	Accessory Equipment- Electric - Montrose	\$23,386,522	P-99	\$0	\$23,386,522	52.7000%	\$0	\$12,324,697
100	316.000	Misc. Plant Equipment- Electric- Montrose	\$5,163,567	P-100	\$0	\$5,163,567	52.7000%	\$0	\$2,721,200
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$257,034,319		\$0	\$257,034,319		\$0	\$135,457,087
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
103	341.000	Other Prod - Structures Hawthorn 6	\$154,046	P-103	\$0	\$154,046	52.7000%	\$0	\$81,182
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$1,067,637	P-104	\$0	\$1,067,637	52.7000%	\$0	\$562,645
105	344.000	Other Production - Generators Hawthorn 6	\$50,372,363	P-105	\$0	\$50,372,363	52.7000%	\$0	\$26,546,235
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$2,563,052	P-106	\$0	\$2,563,052	52.7000%	\$0	\$1,350,728
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$54,157,098		\$0	\$54,157,098		\$0	\$28,540,790
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
109	311.000	Structures and Improvements - Hawthorn 9	\$2,244,258	P-109	\$0	\$2,244,258	52.7000%	\$0	\$1,182,724
110	312.000	Boiler Plant Equip - Hawthorn 9	\$42,274,604	P-110	\$0	\$42,274,604	52.7000%	\$0	\$22,278,716
111	314.000	Turbogenerators - Hawthorn 9	\$16,816,864	P-111	\$0	\$16,816,864	52.7000%	\$0	\$8,862,487
112	315.000	Accessory Equipment - Hawthorn 9	\$13,509,391	P-112	\$0	\$13,509,391	52.7000%	\$0	\$7,119,449
113	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-113	\$0	\$178,287	52.7000%	\$0	\$93,957
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$75,023,404		\$0	\$75,023,404		\$0	\$39,537,333
115		PRODUCTION - NORTHEAST STATION							
116	311.000	Steam Prod - Structures - Elect - NE	\$8,238	P-116	\$0	\$8,238	52.7000%	\$0	\$4,341
117	340.000	Other Production - Land NE	\$136,550	P-117	\$0	\$136,550	52.7000%	\$0	\$71,962
118	341.000	Other Prod- Structures-Elec	\$94,866	P-118	\$0	\$94,866	52.7000%	\$0	\$49,994
119	342.000	Other Prod - Fuel Holders NE	\$2,078,407	P-119	\$0	\$2,078,407	52.7000%	\$0	\$1,095,320
120	344.000	Other Prod - Generators NE	\$41,355,070	P-120	\$0	\$41,355,070	52.7000%	\$0	\$21,794,122
121	345.000	Other Prod - Accessory Equip - NE	\$6,993,226	P-121	\$0	\$6,993,226	52.7000%	\$0	\$3,685,430
122	346.000	Other Production Misc Power Plant Equip Elec	\$63,390	P-122	\$0	\$63,390	52.7000%	\$0	\$33,407
123		TOTAL PRODUCTION - NORTHEAST STATION	\$50,729,747		\$0	\$50,729,747		\$0	\$26,734,576
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Production-Structures-Electric- Hawthorn 7	\$703,773	P-125	\$0	\$703,773	52.7000%	\$0	\$370,888
126	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$2,867,642	P-126	\$0	\$2,867,642	52.7000%	\$0	\$1,511,247
127	344.000	Other Production-Generators-Electric- Hawthorn 7	\$22,712,705	P-127	\$0	\$22,712,705	52.7000%	\$0	\$11,969,596
128	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$2,246,081	P-128	\$0	\$2,246,081	52.7000%	\$0	\$1,183,685

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129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,530,201		\$0	\$28,530,201		\$0	\$15,035,416
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Production-Structures-Electric- Hawthorn 8	\$84,765	P-131	\$0	\$84,765	52.7000%	\$0	\$44,671
132	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$568,122	P-132	\$0	\$568,122	52.7000%	\$0	\$299,400
133	344.000	Other Production-Generators-Electric- Hawthorn 8	\$24,037,735	P-133	\$0	\$24,037,735	52.7000%	\$0	\$12,667,886
134	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$1,429,091	P-134	\$0	\$1,429,091	52.7000%	\$0	\$753,131
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,119,713		\$0	\$26,119,713		\$0	\$13,765,088
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	311.000	Steam Production Structures-Elec	\$416,104	P-137	\$0	\$416,104	52.7000%	\$0	\$219,287
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	52.7000%	\$0	\$93,720
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$93,269	P-139	\$0	\$93,269	52.7000%	\$0	\$49,153
140	341.000	Other Prod - Structures W. Gardner	\$2,864,306	P-140	\$0	\$2,864,306	52.7000%	\$0	\$1,509,489
141	342.000	Other Prod - Fuel Holders W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	52.7000%	\$0	\$1,659,250
142	344.000	Other Prod - Generators W. Gardner	\$110,505,698	P-142	\$0	\$110,505,698	52.7000%	\$0	\$58,236,503
143	345.000	Other Prod - Access Equip - W. Gardner	\$6,876,630	P-143	\$0	\$6,876,630	52.7000%	\$0	\$3,623,984
144	346.000	Other Production Misc Power Plant Equip-Elect	\$14,379	P-144	\$0	\$14,379	52.7000%	\$0	\$7,578
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$124,096,704		\$0	\$124,096,704		\$0	\$65,398,964
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$694,545	P-147	\$0	\$694,545	52.7000%	\$0	\$366,025
148	341.000	Other Production - Structures- Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	52.7000%	\$0	\$828,382
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	52.7000%	\$0	\$1,050,074
150	344.000	Other Prod - Generators-Osawatomie	\$26,476,516	P-150	\$0	\$26,476,516	52.7000%	\$0	\$13,953,124
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	52.7000%	\$0	\$947,121
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,532,687		\$0	\$32,532,687		\$0	\$17,144,726
153		TOTAL STEAM PRODUCTION	\$3,396,973,896		-\$796,395	\$3,396,177,501		\$0	\$1,785,563,628
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	52.7000%	\$0	\$1,797,905
157	321.000	Structures & Improvements - Wolf Creek	\$403,700,702	P-157	\$0	\$403,700,702	52.7000%	\$0	\$212,750,270
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	P-158	\$0	\$19,153,994	100.0000%	\$0	\$19,153,994
159	322.000	Reactor Plant Equipment-Wolf Creek	\$671,144,733	P-159	\$0	\$671,144,733	52.7000%	\$0	\$353,693,274
160	322.010	Reactor - MO Gr Up AFDC	\$48,254,066	P-160	\$0	\$48,254,066	100.0000%	\$0	\$48,254,066
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$205,842,949	P-162	\$0	\$205,842,949	52.7000%	\$0	\$108,479,234
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	P-163	\$0	\$4,827,790	100.0000%	\$0	\$4,827,790
164	324.000	Accessory Electric Equipment - Wolf Creek	\$127,863,648	P-164	\$0	\$127,863,648	52.7000%	\$0	\$67,384,142
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	P-165	\$0	\$5,950,244	100.0000%	\$0	\$5,950,244
166	325.000	Miscellaneous Power Plant Equipment	\$80,332,793	P-166	\$0	\$80,332,793	52.7000%	\$0	\$42,335,382
167	325.010	Misc. Plt Equip - MO GR Up AFDC	\$1,073,648	P-167	\$0	\$1,073,648	100.0000%	\$0	\$1,073,648
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,116,786	P-168	\$0	-\$8,116,786	100.0000%	\$0	-\$8,116,786
169	328.010	MPSC Disallow - Mo Basis	-\$130,693,945	P-169	\$0	-\$130,693,945	52.7000%	\$0	-\$68,875,709
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	52.7000%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,432,745,421		\$0	\$1,432,745,421		\$0	\$788,707,454

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172		TOTAL NUCLEAR PRODUCTION	\$1,432,745,421		\$0	\$1,432,745,421		\$0	\$788,707,454
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	341.020	Oth Prod-Struct-Elec-Wind	\$3,644,820	P-177	\$0	\$3,644,820	52.7000%	\$0	\$1,920,820
178	344.020	Oth Prod-Generators-Elec-Wind	\$155,247,328	P-178	\$0	\$155,247,328	52.7000%	\$0	\$81,815,342
179	345.020	Oth Prod-Accessory Equip-Wind	\$128,321	P-179	\$0	\$128,321	52.7000%	\$0	\$67,625
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$159,020,469		\$0	\$159,020,469		\$0	\$83,803,787
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
182	341.020	Other Prod-Structures-Electric Wind	\$1,017,130	P-182	\$0	\$1,017,130	52.7000%	\$0	\$536,028
183	344.020	Other Prod-Generators-Electric Wind	\$102,678,780	P-183	\$0	\$102,678,780	52.7000%	\$0	\$54,111,717
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,695,910		\$0	\$103,695,910		\$0	\$54,647,745
185		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
186		Production - Salvage & Removal	\$0	P-186	\$0	\$0	52.7000%	\$0	\$0
187		Retirements not classified-Nuclear and Steam	\$0	P-187	\$0	\$0	52.7000%	\$0	\$0
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
189		GENERAL PLANT-BUILDINGS							
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$332,244	P-190	\$0	\$332,244	52.7000%	\$0	\$175,093
191	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-191	\$0	\$19,598	52.7000%	\$0	\$10,328
192	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$21,004	P-192	\$0	\$21,004	52.7000%	\$0	\$11,069
193		TOTAL GENERAL PLANT-BUILDINGS	\$372,846		\$0	\$372,846		\$0	\$196,490
194		GENERAL PLANT - GENERAL EQUIP/TOOLS							
195	315.000	Steam Production - Accessory Equipment-Electric	\$26,371	P-195	\$0	\$26,371	52.7000%	\$0	\$13,898
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$6,198,449	P-196	\$0	\$6,198,449	52.7000%	\$0	\$3,266,583
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$6,224,820		\$0	\$6,224,820		\$0	\$3,280,481
198		BULK OIL FACILITY NE							
199	310.000	Steam Prod-Land-Electric	\$148,900	P-199	\$0	\$148,900	52.7000%	\$0	\$78,470
200	311.000	Steam Prod-Structures-Electric	\$1,134,708	P-200	\$0	\$1,134,708	52.7000%	\$0	\$597,991
201	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$609,766	P-201	\$0	\$609,766	52.7000%	\$0	\$321,347
202	315.000	Steam Production-Accessory Equipment- Electric	\$24,947	P-202	\$0	\$24,947	52.7000%	\$0	\$13,147
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$165,407	P-203	\$0	\$165,407	52.7000%	\$0	\$87,169
204	344.000	Oth Prod-Generators-Elec	\$5,190	P-204	\$0	\$5,190	52.7000%	\$0	\$2,735
205		TOTAL BULK OIL FACILITY NE	\$2,088,918		\$0	\$2,088,918		\$0	\$1,100,859
206		TOTAL OTHER PRODUCTION	\$271,402,963		\$0	\$271,402,963		\$0	\$143,029,362
207		TOTAL PRODUCTION PLANT	\$5,101,122,280		-\$796,395	\$5,100,325,885		\$0	\$2,717,300,444
208		TRANSMISSION PLANT							
209	350.000	Land - Transmission Plant	\$1,584,661	P-209	\$0	\$1,584,661	52.7000%	\$0	\$835,116
210	350.010	Land Rights - Transmission Plant	\$24,976,776	P-210	\$0	\$24,976,776	52.7000%	\$0	\$13,162,761

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211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$355	P-211	\$0	\$355	52.7000%	\$0	\$187
212	352.000	Structures & Improvements - Transmission Plant	\$4,966,352	P-212	\$0	\$4,966,352	52.7000%	\$0	\$2,617,268
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-213	\$0	\$250,476	52.7000%	\$0	\$132,001
214	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	P-214	\$0	\$15,694	100.0000%	\$0	\$15,694
215	353.000	Station Equipment - Transmission Plant	\$137,882,422	P-215	\$0	\$137,882,422	52.7000%	\$0	\$72,664,036
216	353.000	Transmission Plant-Spearville 2	\$0	P-216	\$0	\$0	52.7000%	\$0	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$9,585,357	P-217	\$0	\$9,585,357	52.7000%	\$0	\$5,051,483
218	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	P-218	\$0	\$536,264	100.0000%	\$0	\$536,264
219	353.030	Station Equip - Communications	\$7,858,646	P-219	\$0	\$7,858,646	52.7000%	\$0	\$4,141,506
220	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-220	\$0	\$4,287,911	52.7000%	\$0	\$2,259,729
221	355.000	Poles and Fixtures - Transmission Plant	\$113,209,798	P-221	\$0	\$113,209,798	52.7000%	\$0	\$59,661,564
222	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-222	\$0	\$58,255	52.7000%	\$0	\$30,700
223	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-223	\$0	\$3,506	100.0000%	\$0	\$3,506
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$98,438,493	P-224	\$0	\$98,438,493	52.7000%	\$0	\$51,877,086
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-225	\$0	\$39,418	52.7000%	\$0	\$20,773
226	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-226	\$0	\$2,552	100.0000%	\$0	\$2,552
227	357.000	Underground Conduit	\$3,648,880	P-227	\$0	\$3,648,880	52.7000%	\$0	\$1,922,960
228	358.000	Underground Conductors & Devices	\$3,120,097	P-228	\$0	\$3,120,097	52.7000%	\$0	\$1,644,291
229		Transmission-Salvage & Removal : Retirements not classified	\$0	P-229	\$0	\$0	52.7000%	\$0	\$0
230		TOTAL TRANSMISSION PLANT	\$410,465,913		\$0	\$410,465,913		\$0	\$216,579,477
231		DISTRIBUTION PLANT							
232	360.000	Land - Distribution Plant	\$8,181,542	P-232	\$0	\$8,181,542	43.8069%	\$0	\$3,584,080
233	360.010	Land Rights -Distribution Plant	\$16,589,190	P-233	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
234	361.000	Structures & Improvements - Distribution Plant	\$12,289,183	P-234	\$0	\$12,289,183	49.6370%	\$0	\$6,099,982
235	362.000	Station Equipment - Distribution Plant	\$175,170,770	P-235	\$0	\$175,170,770	57.8542%	\$0	\$101,343,648
236	362.030	Station Equip - Commnications	\$4,094,016	P-236	\$0	\$4,094,016	54.7304%	\$0	\$2,240,671
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$271,495,920	P-237	\$0	\$271,495,920	53.6564%	\$0	\$145,674,937
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$216,975,882	P-238	\$0	\$216,975,882	54.7629%	\$0	\$118,822,285
239	366.000	Underground Conduit - Distribution Plant	\$237,234,522	P-239	\$0	\$237,234,522	58.5178%	\$0	\$138,824,423
240	367.000	Underground Conductors & Devices - Distribution Plant	\$427,487,077	P-240	\$0	\$427,487,077	52.1945%	\$0	\$223,124,742
241	368.000	Line Transformers - Distribution Plant	\$259,029,568	P-241	\$0	\$259,029,568	57.3528%	\$0	\$148,560,710
242	369.000	Services- Distribution Plant	\$104,727,532	P-242	\$0	\$104,727,532	51.6359%	\$0	\$54,077,004
243	370.000	Meters - Distribution Plant	\$93,191,433	P-243	\$0	\$93,191,433	54.2104%	\$0	\$50,519,449
244	371.000	Meter Installations - Distribution Plant	\$10,628,707	P-244	\$0	\$10,628,707	74.6563%	\$0	\$7,934,999
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$38,553,900	P-245	\$0	\$38,553,900	28.8765%	\$0	\$11,133,017
246		Distribution-Salvage and removal: Retirements not classified	\$0	P-246	\$0	\$0	54.4317%	\$0	\$0
247		TOTAL DISTRIBUTION PLANT	\$1,875,649,242		\$0	\$1,875,649,242		\$0	\$1,021,616,604
248		GENERAL PLANT							
249	389.000	Land and Land Rights - General Plant	\$2,877,595	P-249	\$0	\$2,877,595	53.4300%	\$0	\$1,537,499
250	390.000	Structures & Improvements - General Plant	\$72,439,077	P-250	\$0	\$72,439,077	53.4300%	\$0	\$38,704,199
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,589,137	P-251	\$0	\$4,589,137	53.4300%	\$0	\$2,451,976
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,848,900	P-252	\$0	\$26,848,900	53.4300%	\$0	\$14,345,367
253	391.000	Office Furniture & Equipment - General Plant	\$13,082,332	P-253	\$0	\$13,082,332	53.4300%	-\$1,886,974	\$5,102,916
254	391.010	Off Furniture & Equip - Wolf Creek	\$5,019,283	P-254	\$0	\$5,019,283	53.4300%	\$0	\$2,681,803
255	391.020	Off Furniture & Equip - Computer	\$8,430,259	P-255	\$0	\$8,430,259	53.4300%	-\$161,402	\$4,342,885
256	392.000	Transportation Equipment - General Plant	\$1,470,356	P-256	\$0	\$1,470,356	53.4300%	\$0	\$785,611
257	392.010	Trans Equip- Light Trucks	\$8,773,268	P-257	\$0	\$8,773,268	53.4300%	\$0	\$4,687,557
258	392.020	Trans Equip - Heavy Trucks	\$30,093,795	P-258	\$0	\$30,093,795	53.4300%	\$0	\$16,079,115
259	392.030	Trans Equip - Tractors	\$685,140	P-259	\$0	\$685,140	53.4300%	\$0	\$366,070
260	392.040	Trans Equip - Trailers	\$1,826,090	P-260	\$0	\$1,826,090	53.4300%	\$0	\$975,680
261	393.000	Stores Equipment - General Plant	\$1,016,223	P-261	\$0	\$1,016,223	53.4300%	-\$98,184	\$444,784

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262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,543,230	P-262	\$0	\$5,543,230	53.4300%	-\$420,141	\$2,541,607
263	395.000	Laboratory Equipment	\$6,459,815	P-263	\$0	\$6,459,815	53.4300%	-\$172,985	\$3,278,494
264	396.000	Power Operated Equipment - General Plant	\$23,822,867	P-264	\$0	\$23,822,867	53.4300%	\$0	\$12,728,558
265	397.000	Communication Equipment - General Plant	\$105,192,101	P-265	\$0	\$105,192,101	53.4300%	-\$558,368	\$55,645,772
266	397.010	Communications Equip - Wolf Creek	\$143,390	P-266	\$0	\$143,390	53.4300%	\$0	\$76,613
267	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	P-267	\$0	\$9,280	100.0000%	\$0	\$9,280
268	398.000	Miscellaneous Equipment - General Plant	\$503,206	P-268	\$0	\$503,206	53.4300%	-\$20,184	\$248,679
269		General Plant-Salvage and removal: Retirements not classified	\$0	P-269	\$0	\$0	53.4300%	\$0	\$0
270		TOTAL GENERAL PLANT	\$318,825,344		\$0	\$318,825,344		-\$3,318,238	\$167,034,465
271		TOTAL PLANT IN SERVICE	\$7,899,702,591		-\$796,395	\$7,898,906,196		-\$3,318,238	\$4,226,344,692

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Boiler Plant Equipment	312.000		-\$796,395		\$0
	1. To reduce plant for early replacement of Hawthorn 5 SCR catalyts (Lyons)		-\$796,395		\$0	
P-253	Office Furniture & Equipment - General Plant	391.000		\$0		-\$1,886,974
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$1,886,974	
P-255	Off Furniture & Equip - Computer	391.020		\$0		-\$161,402
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$161,402	
P-261	Stores Equipment - General Plant	393.000		\$0		-\$98,184
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$98,184	
P-262	Tools, Shop, & Garage Equipment- General Plant	394.000		\$0		-\$420,141
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$420,141	
P-263	Laboratory Equipment	395.000		\$0		-\$172,985
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$172,985	
P-265	Communication Equipment - General Plant	397.000		\$0		-\$558,368
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$558,368	
P-268	Miscellaneous Equipment - General Plant	398.000		\$0		-\$20,184
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$20,184	
Total Plant Adjustments				-\$796,395		-\$3,318,238

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1		INTANGIBLE PLANT			
2	301.000	Organization	\$38,569	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,072,979	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$52,113,495	0.00%	\$0
6	303.030	Misc Intangible Plt - 10 yr Software	\$34,122,094	0.00%	\$0
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,366,389	0.00%	\$0
8	303.070	Misc Intg Plt-Srct (Like 312)	\$18,434	0.00%	\$0
9	303.080	Misc Intangible Trans Line (Like 355)	\$3,077,258	0.00%	\$0
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,981,547	0.00%	\$0
11		TOTAL PLANT INTANGIBLE	\$103,813,702		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$425,437	0.00%	\$0
16	311.000	Structures & Improvements	\$15,129,879	3.07%	\$464,487
17	311.020	Structures - H 5 Rebuild	\$4,702,571	1.21%	\$56,901
18	312.000	Boiler Plant Equipment	\$40,350,777	2.86%	\$1,154,032
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,256,243	3.16%	\$166,097
20	312.030	Boiler Plant - H5 Rebuild	\$116,989,499	1.21%	\$1,415,573
21	314.000	Turbogenerator Units	\$41,462,366	3.27%	\$1,355,819
22	315.000	Accessory Electric Equipment	\$7,037,993	3.87%	\$272,370
23	315.010	Accessory Equip - H5 Rebuild	\$20,762,206	1.08%	\$224,232
24	316.000	Misc. Power Plant Equipment	\$4,714,707	2.27%	\$107,024
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,214,820	0.62%	\$7,532
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$258,046,498		\$5,224,067
27		PRODUCTION-STM-IATAN I			
28	310.000	Steam Production-Land-Electric	\$1,945,643	0.00%	\$0
29	311.000	Steam Production-Structures & Improvement	\$11,775,651	3.07%	\$361,512
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$206,045,946	2.86%	\$5,892,914
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.86%	-\$468
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$819,004	3.16%	\$25,881

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33	314.000	Steam Production-Turbogenerators - Electric	\$28,699,106	3.27%	\$938,461
34	315.000	Steam Production-Accessory Equipment - Electric	\$25,769,944	3.87%	\$997,297
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	0.00%	\$0
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$4,009,073	2.27%	\$91,006
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	2.27%	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$278,425,419		\$8,306,603
39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Production-Structures-Electric	\$42,218,507	3.07%	\$1,296,108
41	312.000	Steam Production-Turbogenerators-Electric	\$101,129,174	2.86%	\$2,892,294
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$2,153,007	3.27%	\$70,403
43	315.000	Steam Production-Accessory Equip-Electric	\$2,410,954	3.87%	\$93,304
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$472,829	2.27%	\$10,733
45		TOTAL PRODUCTION-IATAN COMMON	\$148,384,471		\$4,362,842
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	\$0	0.00%	\$0
48	303.010	Misc. Intangible- Substation	\$0	0.00%	\$0
49	310.000	Steam Production-Land-Iatan 2	\$333,689	0.00%	\$0
50	311.040	Steam Production Structures-Electric	\$53,683,936	1.52%	\$815,996
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	1.52%	-\$10,946
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0
53	312.020	Steam PR Boiler AQC Equip-Elec	\$12,554	1.68%	\$211
54	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$395,856,425	1.68%	\$6,650,388
55	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	1.68%	-\$86,952
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$53,067,432	1.59%	\$843,772
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.59%	-\$11,376
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	0.00%	\$0

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60	315.040	Steam Production-Accessory Equip-Iatan 2	\$18,821,761	1.71%	\$321,852
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	1.71%	-\$4,089
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	0.00%	\$0
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$2,474,131	1.40%	\$34,638
64	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.40%	-\$374
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0
66		TOTAL PRODUCTION- IATAN 2	\$517,372,814		\$8,553,120
67		LACYGNE COMMON PLANT			
68	310.000	Steam Production- Land- LaCygne-Common	\$404,657	0.00%	\$0
69	311.000	Steam Production- Structures- LaCygne-Common	\$4,636,025	3.07%	\$142,326
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,604,162	2.86%	\$103,079
71	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$240,644	3.16%	\$7,604
72	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$32,627	3.27%	\$1,067
73	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$2,674,112	3.87%	\$103,488
74	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$7,547	3.87%	\$292
75	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$2,699,612	2.27%	\$61,281
76		TOTAL LACYGNE COMMON PLANT	\$14,299,386		\$419,137
77		PRODUCTION-STEAM-LACYGNE 1			
78	310.000	Land-LaCygne 1	\$1,021,174	0.00%	\$0
79	311.000	Structures-LaCygne 1	\$10,149,482	3.07%	\$311,589
80	312.000	Boiler Plant Equip-LaCygne 1	\$92,910,627	2.86%	\$2,657,244
81	312.020	Boiler AQC Equip-LaCygne 1	\$17,811,496	0.00%	\$0
82	314.000	Turbogenerator-LaCygne 1	\$17,275,609	3.27%	\$564,912
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$10,284,092	3.87%	\$397,994
84	316.000	Acc. Equip-LaCygne 1	\$1,576,347	2.27%	\$35,783
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$151,028,827		\$3,967,522
86		PRODUCTION-STEAM-LACYGNE 2			
87	311.000	Structures-LaCygne 2	\$2,133,317	3.07%	\$65,493

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88	312.000	Boiler Plant Equip-LaCygne 2	\$53,638,897	2.86%	\$1,534,072
89	314.000	Turbogenerator-LaCygne 2	\$11,947,634	3.27%	\$390,688
90	315.000	Accessory Equip-LaCygne 2	\$7,892,988	3.87%	\$305,459
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$779,397	2.27%	\$17,692
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$76,392,233		\$2,313,404
93		PRODUCTION STM-MONTROSE 1, 2 & 3			
94	310.000	Land- Montrose	\$741,406	0.00%	\$0
95	311.000	Structures - Electric - Montrose	\$9,032,685	3.07%	\$277,303
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$81,064,656	2.86%	\$2,318,449
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,700,780	3.16%	\$148,545
98	314.000	Turbogenerators- Electric- Montrose	\$24,871,663	3.27%	\$813,303
99	315.000	Accessory Equipment- Electric - Montrose	\$12,324,697	3.87%	\$476,966
100	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,721,200	2.27%	\$61,771
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$135,457,087		\$4,096,337
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
103	341.000	Other Prod - Structures Hawthorn 6	\$81,182	2.9900%	\$2,427
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$562,645	3.1800%	\$17,892
105	344.000	Other Production - Generators Hawthorn 6	\$26,546,235	3.5300%	\$937,082
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,350,728	2.1700%	\$29,311
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$28,540,790		\$986,712
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
109	311.000	Structures and Improvements - Hawthorn 9	\$1,182,724	3.07%	\$36,310
110	312.000	Boiler Plant Equip - Hawthorn 9	\$22,278,716	2.86%	\$637,171
111	314.000	Turbogenerators - Hawthorn 9	\$8,862,487	3.27%	\$289,803
112	315.000	Accessory Equipment - Hawthorn 9	\$7,119,449	3.87%	\$275,523
113	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$93,957	2.27%	\$2,133
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$39,537,333		\$1,240,940
115		PRODUCTION - NORTHEAST STATION			
116	311.000	Steam Prod - Structures - Elect - NE	\$4,341	3.07%	\$133

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117	340.000	Other Production - Land NE	\$71,962	0.00%	\$0
118	341.000	Other Prod- Structures-Elec	\$49,994	2.99%	\$1,495
119	342.000	Other Prod - Fuel Holders NE	\$1,095,320	3.18%	\$34,831
120	344.000	Other Prod - Generators NE	\$21,794,122	3.53%	\$769,333
121	345.000	Other Prod - Accessory Equip - NE	\$3,685,430	2.17%	\$79,974
122	346.000	Other Production Misc Power Plant Equip Elec	\$33,407	2.27%	\$758
123		TOTAL PRODUCTION - NORTHEAST STATION	\$26,734,576		\$886,524
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
125	341.000	Other Production-Structures-Electric- Hawthorn 7	\$370,888	2.99%	\$11,090
126	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,511,247	3.18%	\$48,058
127	344.000	Other Production-Generators-Electric- Hawthorn 7	\$11,969,596	3.53%	\$422,527
128	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$1,183,685	2.17%	\$25,686
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,035,416		\$507,361
130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
131	341.000	Other Production-Structures-Electric- Hawthorn 8	\$44,671	2.99%	\$1,336
132	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$299,400	3.18%	\$9,521
133	344.000	Other Production-Generators-Electric- Hawthorn 8	\$12,667,886	3.53%	\$447,176
134	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$753,131	2.17%	\$16,343
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,765,088		\$474,376
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
137	311.000	Steam Production Structures-Elec	\$219,287	3.07%	\$6,732
138	340.000	Other Prod - Land - W. Gardner	\$93,720	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$49,153	0.00%	\$0
140	341.000	Other Prod - Structures W. Gardner	\$1,509,489	2.99%	\$45,134
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,659,250	3.18%	\$52,764
142	344.000	Other Prod - Generators W. Gardner	\$58,236,503	3.53%	\$2,055,749

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143	345.000	Other Prod - Access Equip - W. Gardner	\$3,623,984	2.17%	\$78,640
144	346.000	Other Production Misc Power Plant Equip-Elect	\$7,578	2.27%	\$172
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,398,964		\$2,239,191
146		PROD OTHER - MIAMI/OSAWATOMIE 1			
147	340.000	Other Production - Land-Osawatomie	\$366,025	0.00%	\$0
148	341.000	Other Production - Structures-Osawatomie	\$828,382	2.99%	\$24,769
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,050,074	3.18%	\$33,392
150	344.000	Other Prod - Generators-Osawatomie	\$13,953,124	3.53%	\$492,545
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$947,121	2.17%	\$20,553
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,144,726		\$571,259
153		TOTAL STEAM PRODUCTION	\$1,785,563,628		\$44,149,395
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,797,905	0.00%	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$212,750,270	1.48%	\$3,148,704
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	1.48%	\$283,479
159	322.000	Reactor Plant Equipment-Wolf Creek	\$353,693,274	1.60%	\$5,659,092
160	322.010	Reactor - MO Gr Up AFDC	\$48,254,066	1.60%	\$772,065
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$108,479,234	1.71%	\$1,854,995
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	1.71%	\$82,555
164	324.000	Accessory Electric Equipment - Wolf Creek	\$67,384,142	2.11%	\$1,421,805
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	2.11%	\$125,550
166	325.000	Miscellaneous Power Plant Equipment	\$42,335,382	2.93%	\$1,240,427
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,073,648	2.93%	\$31,458
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,116,786	1.60%	-\$129,869
169	328.010	MPSC Disallow - Mo Basis	-\$68,875,709	1.60%	-\$1,102,011
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$788,707,454		\$13,388,250
172		TOTAL NUCLEAR PRODUCTION	\$788,707,454		\$13,388,250
173		HYDRAULIC PRODUCTION			

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174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1			
177	341.020	Oth Prod-Struct-Elec-Wind	\$1,920,820	5.00%	\$96,041
178	344.020	Oth Prod-Generators-Elec-Wind	\$81,815,342	5.00%	\$4,090,767
179	345.020	Oth Prod-Accessory Equip-Wind	\$67,625	5.00%	\$3,381
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$83,803,787		\$4,190,189
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
182	341.020	Other Prod-Structures-Electric Wind	\$536,028	5.00%	\$26,801
183	344.020	Other Prod-Generators-Electric Wind	\$54,111,717	5.00%	\$2,705,586
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$54,647,745		\$2,732,387
185		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
186		Production - Salvage & Removal	\$0	0.00%	\$0
187		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
189		GENERAL PLANT-BUILDINGS			
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$175,093	0.00%	\$0
191	315.000	Steam Prod-Accessory Equip-Electric	\$10,328	3.87%	\$400
192	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$11,069	2.27%	\$251
193		TOTAL GENERAL PLANT-BUILDINGS	\$196,490		\$651
194		GENERAL PLANT - GENERAL EQUIP/TOOLS			
195	315.000	Steam Production - Accessory Equipment-Electric	\$13,898	3.87%	\$538
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$3,266,583	2.27%	\$74,151
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$3,280,481		\$74,689
198		BULK OIL FACILITY NE			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
199	310.000	Steam Prod-Land-Electric	\$78,470	0.00%	\$0
200	311.000	Steam Prod-Structures-Electric	\$597,991	3.07%	\$18,358
201	312.000	Steam Prod-Boiler Plant Equipment-Electric	\$321,347	2.86%	\$9,191
202	315.000	Steam Production-Accessory Equipment-Electric	\$13,147	3.87%	\$509
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$87,169	2.27%	\$1,979
204	344.000	Oth Prod-Generators-Elec	\$2,735	5.00%	\$137
205		TOTAL BULK OIL FACILITY NE	\$1,100,859		\$30,174
206		TOTAL OTHER PRODUCTION	\$143,029,362		\$7,028,090
207		TOTAL PRODUCTION PLANT	\$2,717,300,444		\$64,565,735
208		TRANSMISSION PLANT			
209	350.000	Land - Transmission Plant	\$835,116	0.00%	\$0
210	350.010	Land Rights - Transmission Plant	\$13,162,761	0.00%	\$0
211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$187	0.00%	\$0
212	352.000	Structures & Improvements - Transmission Plant	\$2,617,268	1.93%	\$50,513
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,001	1.93%	\$2,548
214	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
215	353.000	Station Equipment - Transmission Plant	\$72,664,036	1.51%	\$1,097,227
216	353.000	Transmission Plant-Spearville 2	\$0	1.51%	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$5,051,483	1.51%	\$76,277
218	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	1.51%	\$8,098
219	353.030	Station Equip - Communications	\$4,141,506	12.50%	\$517,688
220	354.000	Towers and Fixtures - Transmission Plant	\$2,259,729	0.87%	\$19,660
221	355.000	Poles and Fixtures - Transmission Plant	\$59,661,564	2.40%	\$1,431,878
222	355.010	Poles & Fixtures - Wolf Creek	\$30,700	2.40%	\$737
223	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$51,877,086	1.72%	\$892,286
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$20,773	1.72%	\$357
226	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
227	357.000	Underground Conduit	\$1,922,960	1.56%	\$29,998
228	358.000	Underground Conductors & Devices	\$1,644,291	0.92%	\$15,127
229		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
230		TOTAL TRANSMISSION PLANT	\$216,579,477		\$4,142,825

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231		DISTRIBUTION PLANT			
232	360.000	Land - Distribution Plant	\$3,584,080	0.00%	\$0
233	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
234	361.000	Structures & Improvements - Distribution Plant	\$6,099,982	1.52%	\$92,720
235	362.000	Station Equipment - Distribution Plant	\$101,343,648	1.96%	\$1,986,336
236	362.030	Station Equip - Commnications	\$2,240,671	12.50%	\$280,084
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$145,674,937	3.40%	\$4,952,948
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$118,822,285	2.45%	\$2,911,146
239	366.000	Underground Conduit - Distribution Plant	\$138,824,423	2.63%	\$3,651,082
240	367.000	Underground Conductors & Devices - Distribution Plant	\$223,124,742	2.23%	\$4,975,682
241	368.000	Line Transformers - Distribution Plant	\$148,560,710	1.92%	\$2,852,366
242	369.000	Services- Distribution Plant	\$54,077,004	4.65%	\$2,514,581
243	370.000	Meters - Distribution Plant	\$50,519,449	1.17%	\$591,078
244	371.000	Meter Installations - Distribution Plant	\$7,934,999	1.13%	\$89,665
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,133,017	4.56%	\$507,666
246		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
247		TOTAL DISTRIBUTION PLANT	\$1,021,616,604		\$25,405,354
248		GENERAL PLANT			
249	389.000	Land and Land Rights - General Plant	\$1,537,499	0.00%	\$0
250	390.000	Structures & Improvements - General Plant	\$38,704,199	2.56%	\$990,827
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,451,976	0.00%	\$0
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,345,367	0.00%	\$0
253	391.000	Office Furniture & Equipment - General Plant	\$5,102,916	5.00%	\$255,146
254	391.010	Off Furniture & Equip - Wolf Creek	\$2,681,803	5.00%	\$134,090
255	391.020	Off Furniture & Equip - Computer	\$4,342,885	12.50%	\$542,861
256	392.000	Transportation Equipment - General Plant	\$785,611	10.71%	\$84,139
257	392.010	Trans Equip- Light Trucks	\$4,687,557	9.38%	\$439,693
258	392.020	Trans Equip - Heavy Trucks	\$16,079,115	7.50%	\$1,205,934
259	392.030	Trans Equip - Tractors	\$366,070	6.25%	\$22,879
260	392.040	Trans Equip - Trailers	\$975,680	3.75%	\$36,588
261	393.000	Stores Equipment - General Plant	\$444,784	4.00%	\$17,791
262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,541,607	3.30%	\$83,873
263	395.000	Laboratory Equipment	\$3,278,494	3.30%	\$108,190
264	396.000	Power Operated Equipment - General Plant	\$12,728,558	6.54%	\$832,448
265	397.000	Communication Equipment - General Plant	\$55,645,772	2.86%	\$1,591,469

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266	397.010	Communications Equip - Wolf Creek	\$76,613	2.86%	\$2,191
267	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
268	398.000	Miscellaneous Equipment - General Plant	\$248,679	3.33%	\$8,281
269		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
270		TOTAL GENERAL PLANT	\$167,034,465		\$6,356,665
271		Total Depreciation	<u>\$4,226,344,692</u>		<u>\$100,470,579</u>

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.4300%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$343,793	R-4	\$0	\$343,793	52.7000%	\$0	\$181,179
5	303.020	Misc Intangible Plt - 5yr Software	\$74,464,835	R-5	\$0	\$74,464,835	53.3345%	\$0	\$39,715,447
6	303.030	Misc Intangible Plt - 10 yr Software	\$51,926,435	R-6	\$0	\$51,926,435	54.5119%	\$0	\$28,306,086
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,900,832	R-7	\$0	\$11,900,832	52.7000%	\$0	\$6,271,738
8	303.070	Misc Intg Plt-Srct (Like 312)	\$6,678	R-8	\$0	\$6,678	52.7000%	\$0	\$3,519
9	303.080	Misc Intangible Trans Line (Like 355)	\$274,379	R-9	\$0	\$274,379	52.7000%	\$0	\$144,598
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$101,634	R-10	\$0	\$101,634	52.7000%	\$0	\$53,561
11		TOTAL PLANT INTANGIBLE	\$139,018,586		\$0	\$139,018,586		\$0	\$74,676,128
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	52.7000%	\$0	\$0
16	311.000	Structures & Improvements	\$12,625,338	R-16	\$0	\$12,625,338	52.7000%	\$0	\$6,653,553
17	311.020	Structures - H 5 Rebuild	\$8,161,840	R-17	\$0	\$8,161,840	52.7000%	\$0	\$4,301,290
18	312.000	Boiler Plant Equipment	-\$17,371,570	R-18	-\$7,592	-\$17,379,162	52.7000%	\$0	-\$9,158,818
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$2,062,932	R-19	\$0	\$2,062,932	52.7000%	\$0	\$1,087,165
20	312.030	Boiler Plant - H5 Rebuild	\$194,812,145	R-20	\$0	\$194,812,145	52.7000%	\$0	\$102,666,000
21	314.000	Turbogenerator Units	\$31,442,243	R-21	\$0	\$31,442,243	52.7000%	\$0	\$16,570,062
22	315.000	Accessory Electric Equipment	-\$1,412,346	R-22	\$0	-\$1,412,346	52.7000%	\$0	-\$744,306
23	315.010	Accessory Equip - H5 Rebuild	\$34,444,411	R-23	\$0	\$34,444,411	52.7000%	\$0	\$18,152,205
24	316.000	Misc. Power Plant Equipment	\$4,760,546	R-24	\$0	\$4,760,546	52.7000%	\$0	\$2,508,808
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,021,887	R-25	\$0	\$2,021,887	52.7000%	\$0	\$1,065,534
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$271,547,426		-\$7,592	\$271,539,834		\$0	\$143,101,493
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$0	R-28	\$0	\$0	52.7000%	\$0	\$0
29	311.000	Steam Production-Structures & Improvement	\$15,370,325	R-29	\$0	\$15,370,325	52.7000%	\$0	\$8,100,161
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$142,707,714	R-30	\$0	\$142,707,714	52.7000%	\$0	\$75,206,965
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$624	R-31	\$0	-\$624	100.0000%	\$0	-\$624
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$321,437	R-32	\$0	\$321,437	52.7000%	\$0	\$169,397
33	314.000	Steam Production-Turbogenerators - Electric	\$33,080,475	R-33	\$0	\$33,080,475	52.7000%	\$0	\$17,433,410
34	315.000	Steam Production-Accessory Equipment - Electric	\$18,577,905	R-34	\$0	\$18,577,905	52.7000%	\$0	\$9,790,556
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$32,125	R-35	\$0	-\$32,125	100.0000%	\$0	-\$32,125
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$2,635,099	R-36	\$0	\$2,635,099	52.7000%	\$0	\$1,388,697
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$212,660,206		\$0	\$212,660,206		\$0	\$112,056,437
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$6,756,969	R-40	\$0	\$6,756,969	52.7000%	\$0	\$3,560,923
41	312.000	Steam Production-Turbogenerators-Electric	\$23,523,004	R-41	\$0	\$23,523,004	52.7000%	\$0	\$12,396,623
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$432,366	R-42	\$0	\$432,366	52.7000%	\$0	\$227,857
43	315.000	Steam Production-Accessory Equip-Electric	\$476,268	R-43	\$0	\$476,268	52.7000%	\$0	\$250,993
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$36,270	R-44	\$0	\$36,270	52.7000%	\$0	\$19,114
45		TOTAL PRODUCTION-IATAN COMMON	\$31,224,877		\$0	\$31,224,877		\$0	\$16,455,510

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46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	52.7000%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	R-48	\$0	\$0	52.7000%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$0	R-49	\$0	\$0	52.7000%	\$0	\$0
50	311.040	Steam Production Structures-Electric	\$4,272,771	R-50	\$0	\$4,272,771	52.7000%	\$0	\$2,251,750
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$14,594	R-51	\$0	-\$14,594	100.0000%	\$0	-\$14,594
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-52	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
53	312.020	Steam PR Boiler AQC Equip-Elec	\$23,913	R-53	\$0	\$23,913	52.7000%	\$0	\$12,602
54	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$35,699,556	R-54	\$0	\$35,699,556	52.7000%	\$0	\$18,813,666
55	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$115,935	R-55	\$0	-\$115,935	100.0000%	\$0	-\$115,935
56	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-56	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
57	314.040	Steam Production-Turbogenerator-Iatan 2	\$4,304,409	R-57	\$0	\$4,304,409	52.7000%	\$0	\$2,268,424
58	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$15,168	R-58	\$0	-\$15,168	100.0000%	\$0	-\$15,168
59	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$19,135,918	R-59	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
60	315.040	Steam Production-Accessory Equip-Iatan 2	\$1,519,806	R-60	\$0	\$1,519,806	52.7000%	\$0	\$800,938
61	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$5,452	R-61	\$0	-\$5,452	100.0000%	\$0	-\$5,452
62	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$6,399,672	R-62	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
63	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$169,610	R-63	\$0	\$169,610	52.7000%	\$0	\$89,384
64	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$499	R-64	\$0	-\$499	100.0000%	\$0	-\$499
65	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-65	\$0	\$704,779	100.0000%	\$0	\$704,779
66		TOTAL PRODUCTION- IATAN 2	\$229,217,019		\$0	\$229,217,019		\$0	\$207,463,718
67		LACYGNE COMMON PLANT							
68	310.000	Steam Production- Land- LaCygne-Common	\$0	R-68	\$0	\$0	52.7000%	\$0	\$0
69	311.000	Steam Production- Structures- LaCygne-Common	\$2,327,683	R-69	\$0	\$2,327,683	52.7000%	\$0	\$1,226,689
70	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,976,634	R-70	\$0	\$3,976,634	52.7000%	\$0	\$2,095,686
71	312.010	Steam Production - Boiler-Unit Train-LaCygne-Common	\$94,446	R-71	\$0	\$94,446	52.7000%	\$0	\$49,773
72	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$36,088	R-72	\$0	\$36,088	52.7000%	\$0	\$19,018
73	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$961,576	R-73	\$0	\$961,576	52.7000%	\$0	\$506,751
74	315.020	Steam Production-Acc. Equip-Comp-LaCygne-Common	\$5,592	R-74	\$0	\$5,592	52.7000%	\$0	\$2,947
75	316.000	Steam Production-Misc. Power Plant-LaCygne-Common	\$1,170,082	R-75	\$0	\$1,170,082	52.7000%	\$0	\$616,633
76		TOTAL LACYGNE COMMON PLANT	\$8,572,101		\$0	\$8,572,101		\$0	\$4,517,497
77		PRODUCTION-STEAM-LACYGNE 1							
78	310.000	Land-LaCygne 1	\$0	R-78	\$0	\$0	52.7000%	\$0	\$0
79	311.000	Structures-LaCygne 1	\$12,733,116	R-79	\$0	\$12,733,116	52.7000%	\$0	\$6,710,352
80	312.000	Boiler Plant Equip-LaCygne 1	\$71,446,709	R-80	\$0	\$71,446,709	52.7000%	\$0	\$37,652,416
81	312.020	Boiler AQC Equip-LaCygne 1	\$44,936,650	R-81	\$0	\$44,936,650	52.7000%	\$0	\$23,681,615
82	314.000	Turbogenerator-LaCygne 1	\$18,878,750	R-82	\$0	\$18,878,750	52.7000%	\$0	\$9,949,101
83	315.000	Misc. Power Plant Equip-LaCygne 1	\$9,228,770	R-83	\$0	\$9,228,770	52.7000%	\$0	\$4,863,562
84	316.000	Acc. Equip-LaCygne 1	\$1,088,722	R-84	\$0	\$1,088,722	52.7000%	\$0	\$573,756
85		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$158,312,717		\$0	\$158,312,717		\$0	\$83,430,802
86		PRODUCTION-STEAM-LACYGNE 2							
87	311.000	Structures-LaCygne 2	\$2,094,317	R-87	\$0	\$2,094,317	52.7000%	\$0	\$1,103,705
88	312.000	Boiler Plant Equip-LaCygne 2	\$84,077,925	R-88	\$0	\$84,077,925	52.7000%	\$0	\$44,309,066

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89	314.000	Turbogenerator-LaCygne 2	\$16,529,357	R-89	\$0	\$16,529,357	52.7000%	\$0	\$8,710,971
90	315.000	Accessory Equip-LaCygne 2	\$8,919,756	R-90	\$0	\$8,919,756	52.7000%	\$0	\$4,700,711
91	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,044,436	R-91	\$0	\$1,044,436	52.7000%	\$0	\$550,418
92		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$112,665,791		\$0	\$112,665,791		\$0	\$59,374,871
93		PRODUCTION STM-MONTROSE 1, 2 & 3							
94	310.000	Land- Montrose	\$0	R-94	\$0	\$0	52.7000%	\$0	\$0
95	311.000	Structures - Electric - Montrose	\$9,765,784	R-95	\$0	\$9,765,784	52.7000%	\$0	\$5,146,568
96	312.000	Boiler Plant Equipment - Equipment- Montrose	\$81,378,155	R-96	\$0	\$81,378,155	52.7000%	\$0	\$42,886,288
97	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,844,928	R-97	\$0	\$1,844,928	52.7000%	\$0	\$972,277
98	314.000	Turbogenerators- Electric- Montrose	\$23,507,855	R-98	\$0	\$23,507,855	52.7000%	\$0	\$12,388,640
99	315.000	Accessory Equipment- Electric - Montrose	\$10,639,005	R-99	\$0	\$10,639,005	52.7000%	\$0	\$5,606,756
100	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,274,297	R-100	\$0	\$2,274,297	52.7000%	\$0	\$1,198,555
101		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$129,410,024		\$0	\$129,410,024		\$0	\$68,199,084
102		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
103	341.000	Other Prod - Structures Hawthorn 6	\$47,895	R-103	\$0	\$47,895	52.7000%	\$0	\$25,241
104	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$424,775	R-104	\$0	\$424,775	52.7000%	\$0	\$223,856
105	344.000	Other Production - Generators Hawthorn 6	\$15,613,110	R-105	\$0	\$15,613,110	52.7000%	\$0	\$8,228,109
106	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,075,808	R-106	\$0	\$1,075,808	52.7000%	\$0	\$566,951
107		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$17,161,588		\$0	\$17,161,588		\$0	\$9,044,157
108		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
109	311.000	Structures and Improvements - Hawthorn 9	\$837,023	R-109	\$0	\$837,023	52.7000%	\$0	\$441,111
110	312.000	Boiler Plant Equip - Hawthorn 9	\$22,306,314	R-110	\$0	\$22,306,314	52.7000%	\$0	\$11,755,427
111	314.000	Turbogenerators - Hawthorn 9	\$6,930,171	R-111	\$0	\$6,930,171	52.7000%	\$0	\$3,652,200
112	315.000	Accessory Equipment - Hawthorn 9	\$5,227,477	R-112	\$0	\$5,227,477	52.7000%	\$0	\$2,754,880
113	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$64,632	R-113	\$0	\$64,632	52.7000%	\$0	\$34,061
114		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$35,365,617		\$0	\$35,365,617		\$0	\$18,637,679
115		PRODUCTION - NORTHEAST STATION							
116	311.000	Steam Prod - Structures - Elect - NE	\$292	R-116	\$0	\$292	52.7000%	\$0	\$154
117	340.000	Other Production - Land NE	\$0	R-117	\$0	\$0	52.7000%	\$0	\$0
118	341.000	Other Prod- Structures-Elec	\$4,816	R-118	\$0	\$4,816	52.7000%	\$0	\$2,538
119	342.000	Other Prod - Fuel Holders NE	\$978,021	R-119	\$0	\$978,021	52.7000%	\$0	\$515,417
120	344.000	Other Prod - Generators NE	\$33,981,649	R-120	\$0	\$33,981,649	52.7000%	\$0	\$17,908,329
121	345.000	Other Prod - Accessory Equip - NE	\$6,176,006	R-121	\$0	\$6,176,006	52.7000%	\$0	\$3,254,755
122	346.000	Other Production Misc Power Plant Equip Elec	\$675	R-122	\$0	\$675	52.7000%	\$0	\$356
123		TOTAL PRODUCTION - NORTHEAST STATION	\$41,141,459		\$0	\$41,141,459		\$0	\$21,681,549
124		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
125	341.000	Other Production-Structures-Electric- Hawthorn 7	\$231,501	R-125	\$0	\$231,501	52.7000%	\$0	\$122,001
126	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,223,446	R-126	\$0	\$1,223,446	52.7000%	\$0	\$644,756
127	344.000	Other Production-Generators-Electric- Hawthorn 7	\$10,374,013	R-127	\$0	\$10,374,013	52.7000%	\$0	\$5,467,105
128	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$938,297	R-128	\$0	\$938,297	52.7000%	\$0	\$494,483
129		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$12,767,257		\$0	\$12,767,257		\$0	\$6,728,345

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130		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
131	341.000	Other Production-Structures-Electric-Hawthorn 8	\$28,156	R-131	\$0	\$28,156	52.7000%	\$0	\$14,838
132	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$243,358	R-132	\$0	\$243,358	52.7000%	\$0	\$128,250
133	344.000	Other Production-Generators-Electric-Hawthorn 8	\$11,022,986	R-133	\$0	\$11,022,986	52.7000%	\$0	\$5,809,114
134	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$579,601	R-134	\$0	\$579,601	52.7000%	\$0	\$305,450
135		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$11,874,101		\$0	\$11,874,101		\$0	\$6,257,652
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
137	311.000	Steam Production Structures-Elec	\$41,382	R-137	\$0	\$41,382	52.7000%	\$0	\$21,808
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	52.7000%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$10,290	R-139	\$0	\$10,290	52.7000%	\$0	\$5,423
140	341.000	Other Prod - Structures W. Gardner	\$625,133	R-140	\$0	\$625,133	52.7000%	\$0	\$329,445
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,036,179	R-141	\$0	\$1,036,179	52.7000%	\$0	\$546,066
142	344.000	Other Prod - Generators W. Gardner	\$39,419,800	R-142	\$0	\$39,419,800	52.7000%	\$0	\$20,774,235
143	345.000	Other Prod - Access Equip - W. Gardner	\$2,393,316	R-143	\$0	\$2,393,316	52.7000%	\$0	\$1,261,278
144	346.000	Other Production Misc Power Plant Equip-Elect	\$109	R-144	\$0	\$109	52.7000%	\$0	\$57
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$43,526,209		\$0	\$43,526,209		\$0	\$22,938,312
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$0	R-147	\$0	\$0	52.7000%	\$0	\$0
148	341.000	Other Production - Structures-Osawatomie	\$408,798	R-148	\$0	\$408,798	52.7000%	\$0	\$215,437
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$666,181	R-149	\$0	\$666,181	52.7000%	\$0	\$351,077
150	344.000	Other Prod - Generators-Osawatomie	\$9,431,197	R-150	\$0	\$9,431,197	52.7000%	\$0	\$4,970,241
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$627,371	R-151	\$0	\$627,371	52.7000%	\$0	\$330,625
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$11,133,547		\$0	\$11,133,547		\$0	\$5,867,380
153		TOTAL STEAM PRODUCTION	\$1,326,579,939		-\$7,592	\$1,326,572,347		\$0	\$785,754,486
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	52.7000%	\$0	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$246,801,856	R-157	\$0	\$246,801,856	52.7000%	\$0	\$130,064,578
158	321.010	Structures MO Gr Up AFC Ele	\$11,506,333	R-158	\$0	\$11,506,333	100.0000%	\$0	\$11,506,333
159	322.000	Reactor Plant Equipment-Wolf Creek	\$374,795,201	R-159	\$0	\$374,795,201	52.7000%	\$0	\$197,517,071
160	322.010	Reactor - MO Gr Up AFDC	\$29,734,998	R-160	\$0	\$29,734,998	100.0000%	\$0	\$29,734,998
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$92,390,459	R-162	\$0	\$92,390,459	52.7000%	\$0	\$48,689,772
163	323.010	Turbogenerator MO GR Up AFDC	\$4,405,351	R-163	\$0	\$4,405,351	100.0000%	\$0	\$4,405,351
164	324.000	Accessory Electric Equipment - Wolf Creek	\$63,938,677	R-164	\$0	\$63,938,677	52.7000%	\$0	\$33,695,683
165	324.010	Accessory Equip - MO Gr Up AFDC	\$3,161,112	R-165	\$0	\$3,161,112	100.0000%	\$0	\$3,161,112
166	325.000	Miscellaneous Power Plant Equipment	\$22,902,825	R-166	\$0	\$22,902,825	52.7000%	\$0	\$12,069,789
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$537,323	R-167	\$0	\$537,323	100.0000%	\$0	\$537,323
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,982,439	R-168	\$0	-\$4,982,439	100.0000%	\$0	-\$4,982,439
169	328.010	MPSC Disallow - Mo Basis	-\$70,317,519	R-169	\$0	-\$70,317,519	52.7000%	\$0	-\$37,057,333
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	52.7000%	\$0	-\$5,315,325
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$779,379,838		\$0	\$779,379,838		\$0	\$438,618,580
172		TOTAL NUCLEAR PRODUCTION	\$779,379,838		\$0	\$779,379,838		\$0	\$438,618,580
173		HYDRAULIC PRODUCTION							

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174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	341.020	Oth Prod-Struct-Elec-Wind	\$996,221	R-177	\$0	\$996,221	52.7000%	\$0	\$525,008
178	344.020	Oth Prod-Generators-Elec-Wind	\$44,771,594	R-178	\$0	\$44,771,594	52.7000%	\$0	\$23,594,630
179	345.020	Oth Prod-Accessory Equip-Wind	\$29,140	R-179	\$0	\$29,140	52.7000%	\$0	\$15,357
180		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$45,796,955		\$0	\$45,796,955		\$0	\$24,134,995
181		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
182	341.020	Other Prod-Structures-Electric Wind	\$76,321	R-182	\$0	\$76,321	52.7000%	\$0	\$40,221
183	344.020	Other Prod-Generators-Electric Wind	\$8,703,410	R-183	\$0	\$8,703,410	52.7000%	\$0	\$4,586,697
184		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$8,779,731		\$0	\$8,779,731		\$0	\$4,626,918
185		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
186		Production - Salvage & Removal	-\$21,696,877	R-186	\$0	-\$21,696,877	52.7000%	\$0	-\$11,434,254
187		Retirements not classified-Nuclear and Steam	-\$476,270	R-187	\$0	-\$476,270	52.7000%	\$0	-\$250,994
188		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$22,173,147		\$0	-\$22,173,147		\$0	-\$11,685,248
189		GENERAL PLANT-BUILDINGS							
190	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$278,835	R-190	\$0	\$278,835	52.7000%	\$0	\$146,946
191	315.000	Steam Prod-Accessory Equip-Electric	\$5,838	R-191	\$0	\$5,838	52.7000%	\$0	\$3,077
192	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$7,658	R-192	\$0	\$7,658	52.7000%	\$0	\$4,036
193		TOTAL GENERAL PLANT-BUILDINGS	\$292,331		\$0	\$292,331		\$0	\$154,059
194		GENERAL PLANT - GENERAL EQUIP/TOOLS							
195	315.000	Steam Production - Accessory Equipment-Electric	\$2,752	R-195	\$0	\$2,752	52.7000%	\$0	\$1,450
196	316.000	Steam Production - Misc Power Plant Equip - Electric	\$1,485,551	R-196	\$0	\$1,485,551	52.7000%	\$0	\$782,885
197		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,488,303		\$0	\$1,488,303		\$0	\$784,335
198		BULK OIL FACILITY NE							
199	310.000	Steam Prod-Land-Electric	\$0	R-199	\$0	\$0	52.7000%	\$0	\$0
200	311.000	Steam Prod-Structures-Electric	\$698,171	R-200	\$0	\$698,171	52.7000%	\$0	\$367,936
201	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$519,689	R-201	\$0	\$519,689	52.7000%	\$0	\$273,876
202	315.000	Steam Production-Accessory Equipment- Electric	\$16,496	R-202	\$0	\$16,496	52.7000%	\$0	\$8,693
203	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$76,024	R-203	\$0	\$76,024	52.7000%	\$0	\$40,065
204	344.000	Oth Prod-Generators-Elec	\$70	R-204	\$0	\$70	52.7000%	\$0	\$37
205		TOTAL BULK OIL FACILITY NE	\$1,310,450		\$0	\$1,310,450		\$0	\$690,607
206		TOTAL OTHER PRODUCTION	\$35,494,623		\$0	\$35,494,623		\$0	\$18,705,666
207		TOTAL PRODUCTION PLANT	\$2,141,454,400		-\$7,592	\$2,141,446,808		\$0	\$1,243,078,732
208		TRANSMISSION PLANT							
209	350.000	Land - Transmission Plant	\$0	R-209	\$0	\$0	52.7000%	\$0	\$0
210	350.010	Land Rights - Transmission Plant	\$7,698,712	R-210	\$0	\$7,698,712	52.7000%	\$0	\$4,057,221
211	350.020	Land Rights- Transmission Plant- Wolf Creek	\$107	R-211	\$0	\$107	52.7000%	\$0	\$56
212	352.000	Structures & Improvements - Transmission Plant	\$1,529,745	R-212	\$0	\$1,529,745	52.7000%	\$0	\$806,176
213	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$74,031	R-213	\$0	\$74,031	52.7000%	\$0	\$39,014

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214	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$4,500	R-214	\$0	\$4,500	100.0000%	\$0	\$4,500
215	353.000	Station Equipment - Transmission Plant	\$45,120,830	R-215	\$0	\$45,120,830	52.7000%	-\$8,863,678	\$14,914,999
216	353.000	Transmission Plant-Spearville 2	\$0	R-216	\$0	\$0	52.7000%	\$0	\$0
217	353.010	Station Equip - Wolf Creek -Transmission Plant	\$4,720,668	R-217	\$0	\$4,720,668	52.7000%	\$0	\$2,487,792
218	353.020	Stat Equip- WlfCrk Mo Gr Up	\$328,568	R-218	\$0	\$328,568	100.0000%	\$0	\$328,568
219	353.030	Station Equip - Communications	\$2,003,808	R-219	\$0	\$2,003,808	52.7000%	\$0	\$1,056,007
220	354.000	Towers and Fixtures - Transmission Plant	\$3,654,182	R-220	\$0	\$3,654,182	52.7000%	\$0	\$1,925,754
221	355.000	Poles and Fixtures - Transmission Plant	\$57,126,080	R-221	\$0	\$57,126,080	52.7000%	\$0	\$30,105,444
222	355.010	Poles & Fixtures - Wolf Creek	\$48,330	R-222	\$0	\$48,330	52.7000%	\$0	\$25,470
223	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,249	R-223	\$0	\$3,249	100.0000%	\$0	\$3,249
224	356.000	Overhead Conductors & Devices - Transmission Plant	\$50,865,656	R-224	\$0	\$50,865,656	52.7000%	\$0	\$26,806,201
225	356.010	Ovrhd Cond & Dev- Wolf Creek	\$23,521	R-225	\$0	\$23,521	52.7000%	\$0	\$12,396
226	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$1,416	R-226	\$0	\$1,416	100.0000%	\$0	\$1,416
227	357.000	Underground Conduit	\$1,923,523	R-227	\$0	\$1,923,523	52.7000%	\$0	\$1,013,697
228	358.000	Underground Conductors & Devices	\$2,468,374	R-228	\$0	\$2,468,374	52.7000%	\$0	\$1,300,833
229		Transmission-Salvage & Removal : Retirements not classified	-\$1,758,531	R-229	\$0	-\$1,758,531	52.7000%	\$0	-\$926,746
230		TOTAL TRANSMISSION PLANT	\$175,836,769		\$0	\$175,836,769		-\$8,863,678	\$83,962,047
231		DISTRIBUTION PLANT							
232	360.000	Land - Distribution Plant	\$0	R-232	\$0	\$0	43.8069%	\$0	\$0
233	360.010	Land Rights -Distribution Plant	\$7,026,872	R-233	\$0	\$7,026,872	58.3311%	\$0	\$4,098,852
234	361.000	Structures & Improvements - Distribution Plant	\$6,111,012	R-234	\$0	\$6,111,012	49.6370%	\$0	\$3,033,323
235	362.000	Station Equipment - Distribution Plant	\$61,051,336	R-235	\$0	\$61,051,336	57.8542%	\$0	\$35,320,762
236	362.030	Station Equip - Communications	\$1,703,721	R-236	\$0	\$1,703,721	54.7304%	\$0	\$932,453
237	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$155,207,062	R-237	\$0	\$155,207,062	53.6564%	\$0	\$83,278,522
238	365.000	Overhead Conductors & Devices - Distribution Plant	\$59,525,791	R-238	\$0	\$59,525,791	54.7629%	\$0	\$32,598,049
239	366.000	Underground Conduit - Distribution Plant	\$40,736,168	R-239	\$0	\$40,736,168	58.5178%	\$0	\$23,837,909
240	367.000	Underground Conductors & Devices - Distribution Plant	\$70,558,835	R-240	\$0	\$70,558,835	52.1945%	\$0	\$36,827,831
241	368.000	Line Transformers - Distribution Plant	\$117,818,353	R-241	\$0	\$117,818,353	57.3528%	\$0	\$67,572,124
242	369.000	Services- Distribution Plant	\$51,552,066	R-242	\$0	\$51,552,066	51.6359%	\$0	\$26,619,373
243	370.000	Meters - Distribution Plant	\$64,611,626	R-243	\$0	\$64,611,626	54.2104%	\$0	\$35,026,221
244	371.000	Meter Installations - Distribution Plant	\$12,412,686	R-244	\$0	\$12,412,686	74.6563%	\$0	\$9,266,852
245	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,852,884	R-245	\$0	\$11,852,884	28.8765%	\$0	\$3,422,698
246		Distribution-Salvage and removal: Retirements not classified	-\$2,614,345	R-246	\$0	-\$2,614,345	54.4317%	\$0	-\$1,423,032
247		TOTAL DISTRIBUTION PLANT	\$657,554,067		\$0	\$657,554,067		\$0	\$360,411,937
248		GENERAL PLANT							
249	389.000	Land and Land Rights - General Plant	\$0	R-249	\$0	\$0	53.4300%	\$0	\$0
250	390.000	Structures & Improvements - General Plant	\$22,578,932	R-250	\$0	\$22,578,932	53.4300%	-\$2,000,000	\$10,063,923
251	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,258,832	R-251	\$0	\$1,258,832	53.4300%	\$0	\$672,594
252	390.050	Struct & Imprv - Leasehold (One KC Place)	\$3,359,185	R-252	\$0	\$3,359,185	53.4300%	\$0	\$1,794,813
253	391.000	Office Furniture & Equipment - General Plant	\$7,063,144	R-253	\$0	\$7,063,144	53.4300%	-\$1,665,920	\$2,107,918
254	391.010	Off Furniture & Equip - Wolf Creek	\$1,823,339	R-254	\$0	\$1,823,339	53.4300%	-\$64,739	\$909,471
255	391.020	Off Furniture & Equip - Computer	\$837,575	R-255	\$0	\$837,575	53.4300%	\$143,495	\$591,011
256	392.000	Transportation Equipment - General Plant	\$486,744	R-256	\$0	\$486,744	53.4300%	\$0	\$260,067
257	392.010	Trans Equip- Light Trucks	\$1,528,760	R-257	\$0	\$1,528,760	53.4300%	\$0	\$816,816
258	392.020	Trans Equip - Heavy Trucks	\$4,595,348	R-258	\$0	\$4,595,348	53.4300%	\$0	\$2,455,294
259	392.030	Trans Equip - Tractors	\$281,648	R-259	\$0	\$281,648	53.4300%	\$0	\$150,485
260	392.040	Trans Equip - Trailers	\$792,461	R-260	\$0	\$792,461	53.4300%	\$0	\$423,412
261	393.000	Stores Equipment - General Plant	\$618,182	R-261	\$0	\$618,182	53.4300%	-\$135,762	\$194,533
262	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,356,749	R-262	\$0	\$2,356,749	53.4300%	-\$404,719	\$854,492
263	395.000	Laboratory Equipment	\$3,335,324	R-263	\$0	\$3,335,324	53.4300%	-\$328,414	\$1,453,650
264	396.000	Power Operated Equipment - General Plant	\$5,223,051	R-264	\$0	\$5,223,051	53.4300%	\$0	\$2,790,676
265	397.000	Communication Equipment - General Plant	\$13,313,451	R-265	\$0	\$13,313,451	53.4300%	\$9,989,176	\$17,102,553
266	397.010	Communications Equip - Wolf Creek	\$79,759	R-266	\$0	\$79,759	53.4300%	\$0	\$42,615

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267	397.020	Comm Equip - WifCrk Mo Grs Up	\$2,963	R-267	\$0	\$2,963	100.0000%	\$0	\$2,963
268	398.000	Miscellaneous Equipment - General Plant	\$118,148	R-268	\$0	\$118,148	53.4300%	\$12,323	\$75,449
269		General Plant-Salvage and removal: Retirements not classified	\$270,540	R-269	\$0	\$270,540	53.4300%	\$0	\$144,550
270		TOTAL GENERAL PLANT	\$69,924,135		\$0	\$69,924,135		\$5,545,440	\$42,907,285
271		TOTAL DEPRECIATION RESERVE	<u>\$3,183,787,957</u>		<u>-\$7,592</u>	<u>\$3,183,780,365</u>		<u>-\$3,318,238</u>	<u>\$1,805,036,129</u>

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-18	Boiler Plant Equipment	312.000		-\$7,592		\$0
	1. To adjust reserve based on disallowance of plant costs related to Hawthorn 5 SCR catalyst replacement as a result of of the SCR to meet the original contract specifications		-\$7,592		\$0	
R-215	Station Equipment - Transmission Plant	353.000		\$0		-\$8,863,678
	1. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		\$0	
	2. A total of \$8,863,678 transferred to General Plant accounts as per Stipulation and Agreement on 10-19-12 in Case No ER-2012-0174. (Rice)		\$0		-\$8,863,678	
R-250	Structures & Improvements - General Plant	390.000		\$0		-\$2,000,000
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$2,000,000	
R-253	Office Furniture & Equipment - General Plant	391.000		\$0		-\$1,665,920
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$1,886,974	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$221,054	
R-254	Off Furniture & Equip - Wolf Creek	391.010		\$0		-\$64,739
	1. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$64,739	
R-255	Off Furniture & Equip - Computer	391.020		\$0		\$143,495
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
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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
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$161,402	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$304,897	
R-261	Stores Equipment - General Plant	393.000		\$0		-\$135,762
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$98,184	

Kansas City Power & Light Company
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$37,578	
R-262	Tools, Shop, & Garage Equipment- General Plant	394.000		\$0		-\$404,719
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$420,141	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$15,422	
R-263	Laboratory Equipment	395.000		\$0		-\$328,414
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355 and Stipulation and Agreement in Case No ER-2012-0174, October 19. 2012. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19. 2012. (Rice)		\$0		-\$172,985	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		-\$155,429	
R-265	Communication Equipment - General Plant	397.000		\$0		\$9,989,176
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$558,368	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$10,547,544	
R-268	Miscellaneous Equipment - General Plant	398.000		\$0		\$12,323
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$0		\$0	
	3. To reflect a rebalancing of reserves within general plant through December 31, 2011, resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$0	
	4. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 as per Stipulation and Agreement in Case NO ER-2012-0174, October 19, 2012. (Rice)		\$0		-\$20,184	
	5. To reflect a rebalancing of reserves within general plant from the Stipulated Study in Case No. ER-2010-0355 and as per Stipulation and Agreement in Case No ER-2012-0174 on 10-19-12. (Rice)		\$0		\$32,507	
Total Reserve Adjustments				-\$7,592		-\$3,318,238

Kansas City Power & Light Company
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$60,893,372	27.38	13.85	13.53	0.037058	\$2,256,587
3	Wolf Creek Fuel	\$18,678,240	27.38	25.85	1.53	0.004192	\$78,299
4	Wolf Creek Payroll, Futa, Suta and FICA	\$23,828,249	27.38	25.85	1.53	0.004192	\$99,888
5	Wolfcreek O&M	\$20,300,417	27.38	25.85	1.53	0.004192	\$85,099
6	Wolf Creek Fuel Outage Accrual	\$0	27.38	27.01	0.37	0.001014	\$0
7	Wlf Crk Nucl Prod Excld Fuel & Pay	\$0	27.38	13.81	13.57	0.037178	\$0
8	Accrued Vacation	\$6,150,932	27.38	344.83	-317.45	-0.869726	-\$5,349,625
9	Fuel- Coal and Unit Train Expense	\$101,891,818	27.38	20.88	6.50	0.017810	\$1,814,693
10	Fuel - Purchased Gas	\$1,665,208	27.38	28.62	-1.24	-0.003397	-\$5,657
11	Fuel - Purchased Oil	\$6,001,046	27.38	8.50	18.88	0.051726	\$310,410
12	Purchased Power	\$20,168,989	27.38	30.72	-3.34	-0.009151	-\$184,566
13	Injuries and Damages	\$1,014,539	27.38	149.56	-122.18	-0.334740	-\$339,607
14	Pensions	\$25,402,195	27.38	51.74	-24.36	-0.066740	-\$1,695,342
15	OPEB's	\$3,931,753	27.38	178.44	-151.06	-0.413863	-\$1,627,207
16	Cash Vouchers	\$143,687,293	27.38	30.00	-2.62	-0.007178	-\$1,031,387
17	TOTAL OPERATION AND MAINT. EXPENSE	\$433,614,051					-\$5,588,415
18	TAXES						
19	FICA - Employer Portion	\$5,372,951	27.38	13.77	13.61	0.037288	\$200,347
20	Federal/State Unemployment Taxes	\$237,946	27.38	71.00	-43.62	-0.119507	-\$28,436
21	MO Gross Receipts Taxes- 6%	\$33,929,345	12.17	72.28	-60.11	-0.164685	-\$5,587,654
22	MO Gross Receipts Taxes- 4%	\$12,992,010	12.17	39.34	-27.17	-0.074438	-\$967,099
23	MO Gross Receipts Taxes- Other Cities	\$7,599,020	12.17	60.94	-48.77	-0.133616	-\$1,015,351
24	Property Tax	\$41,018,373	12.17	208.84	-196.67	-0.538822	-\$22,101,602
25	TOTAL TAXES	\$101,149,645					-\$29,499,795
26	OTHER EXPENSES						
27	Use-Sales Taxes	\$18,501,466	12.17	22.00	-9.83	-0.026932	-\$498,281
28	TOTAL OTHER EXPENSES	\$18,501,466					-\$498,281
29	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,586,491
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$28,341,700	27.38	45.63	-18.25	-0.050000	-\$1,417,085
32	State Tax Offset	\$5,875,543	27.38	45.63	-18.25	-0.050000	-\$293,777
33	City Tax Offset	\$0	27.38	45.63	-18.25	-0.050000	\$0
34	Interest Expense Offset	\$59,483,250	27.38	86.55	-59.17	-0.162110	-\$9,642,830
35	TOTAL OFFSET FROM RATE BASE	\$93,700,493					-\$11,353,692
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$46,940,183

Kansas City Power & Light Company
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,543,016,757	See Note (1)	See Note (1)	See Note (1)	\$1,543,016,757	-\$101,387,883	\$744,992,105	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809	-\$108,831,427	\$479,095,382	\$0	\$264,312,622	\$809,026	\$263,503,596
3	TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434	\$10,196,881	\$46,131,315	\$0	\$24,311,205	\$11,096	\$24,300,109
4	TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766	\$84,527	\$47,188,293	\$0	\$25,410,824	\$79,662	\$25,331,162
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863	\$1,554,100	\$20,158,963	\$6,043,906	\$16,809,019	\$32,374	\$16,776,645
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805	\$7,767,157	\$21,738,962	\$0	\$11,189,923	\$4,310	\$11,185,613
7	TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303	\$2,074	\$409,377	\$0	\$216,927	\$1,099	\$215,828
8	TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318	-\$3,565,759	\$169,515,559	\$0	\$91,363,531	-\$4,548,064	\$95,911,595
9	TOTAL DEPRECIATION EXPENSE	\$165,805,274	See Note (1)	See Note (1)	See Note (1)	\$165,805,274	\$11,880,821	\$100,470,579	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994	-\$22,970,957	\$21,520,037	-\$138,881	\$8,778,746	\$0	\$8,778,746
11	TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844	\$5,166,164	\$144,544,008	-\$54,684,495	\$47,975,989	\$0	\$47,975,989
12	TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136	-\$110,597,240	\$1,116,107,170	-\$36,898,649	\$590,839,365	-\$3,610,497	\$493,979,283
13	NET INCOME BEFORE TAXES	\$316,312,347	\$0	\$0	\$0	\$426,909,587	-\$64,489,234	\$154,152,740	\$0	\$0
14	TOTAL INCOME TAXES	-\$33,452,067	See Note (1)	See Note (1)	See Note (1)	-\$33,452,067	\$50,481,956	\$17,029,889	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$108,941,189	See Note (1)	See Note (1)	See Note (1)	\$108,941,189	-\$95,959,087	\$12,982,102	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$240,823,225	\$0	\$0	\$0	\$351,420,465	-\$19,012,103	\$124,140,749	\$0	\$0

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

Kansas City Power & Light Company
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$693,205,090			Rev-2		\$693,205,090	100.0000%	\$6,931,680	\$700,136,770		
Rev-3	400.000	Gross Receipts Tax in MO Revenue	\$55,104,841			Rev-3		\$55,104,841	100.0000%	-\$55,104,841	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$544,359			Rev-4		\$544,359	100.0000%	\$200,108	\$744,467		
Rev-5	400.000	Retail Rate Revenue- Kansas as booked	\$615,590,110			Rev-5		\$615,590,110	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,364,444,400					\$1,364,444,400		-\$47,973,053	\$700,881,237		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$11,904,683			Rev-8		\$11,904,683	52.7000%	-\$1,585,054	\$4,688,714		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$19,551,588			Rev-9		\$19,551,588	57.1200%	-\$4,101,955	\$7,065,912		
Rev-10	447.020	SFR Retail	\$0			Rev-10		\$0	57.1200%	\$0	\$0		
Rev-11	447.030	Other Miscellaneous & Adjustments	\$860,478			Rev-11		\$860,478	57.1200%	-\$491,505	\$0		
Rev-12	447.000	Non-Firm Sales (Margin on Sales)	\$24,336,348			Rev-12		\$24,336,348	57.1200%	\$8,915,345	\$22,816,267		
Rev-13	447.000	Non-Firm Sales (Cost of Sales)	\$97,637,337			Rev-13		\$97,637,337	57.1200%	-\$55,770,447	\$0		
Rev-14	447.000	Rev. On Transmission for KCPL	\$0			Rev-14		\$0	57.1200%	\$0	\$0		
Rev-15	447.101	Resales-FERC Juris Wholesale Firm Power	\$6,087,079			Rev-15		\$6,087,079	0.0000%	\$0	\$0		
Rev-16	447.102	Resales-Cooperatives	\$0			Rev-16		\$0	0.0000%	\$0	\$0		
Rev-17	447.103	Resales-Municipalities	\$0			Rev-17		\$0	0.0000%	\$0	\$0		
Rev-18	449.101	BPS in excess of 25% with interest	\$431			Rev-18		\$431	100.0000%	-\$431	\$0		
Rev-19	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,780,476			Rev-19		\$1,780,476	100.0000%	-\$175,623	\$1,604,853		
Rev-20	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,259,695			Rev-20		\$1,259,695	0.0000%	\$0	\$0		
Rev-21	451.001	Other Oper Revenues-Misc Service - MO Only	\$564,817			Rev-21		\$564,817	100.0000%	\$0	\$564,817		
Rev-22	451.001	Other Oper Revenues-Misc Service - KS Only	\$321,158			Rev-22		\$321,158	0.0000%	\$0	\$0		
Rev-23	451.001	Other Oper Revenues-Misc. Services -Allocated-DIST	-\$9,513			Rev-23		-\$9,513	54.4317%	\$0	-\$5,178		
Rev-24	454.000	Rent From Electric Property - MO	\$765,890			Rev-24		\$765,890	100.0000%	\$0	\$765,890		
Rev-25	454.000	Rent From Electric Property - KS	\$912,657			Rev-25		\$912,657	0.0000%	\$0	\$0		
Rev-26	454.000	Rent From Electric Property - Allocated PROD	\$27,874			Rev-26		\$27,874	52.7000%	\$0	\$14,690		
Rev-27	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-27		\$6,785	52.7000%	\$0	\$3,576		
Rev-28	454.000	Rent From Electric Property - Allocated DIST	\$1,104,093			Rev-28		\$1,104,093	54.4317%	\$0	\$600,977		
Rev-29	456.000	Transmission For Others	\$10,678,545			Rev-29		\$10,678,545	52.7000%	-\$205,160	\$5,422,433		
Rev-30	456.000	Other Electric Revenues - MO	\$466,255			Rev-30		\$466,255	100.0000%	\$0	\$466,255		
Rev-31	456.000	Other Electric Revenues - KS	\$128,912			Rev-31		\$128,912	0.0000%	\$0	\$0		
Rev-32	456.000	Other Electric Revenues - Allocated DIST	\$186,769			Rev-32		\$186,769	54.4317%	\$0	\$101,662		
Rev-33		TOTAL OTHER OPERATING REVENUES	\$178,572,357					\$178,572,357		-\$53,414,830	\$44,110,868		
Rev-34		TOTAL OPERATING REVENUES	\$1,543,016,757					\$1,543,016,757		-\$101,387,883	\$744,992,105		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$12,496,889	\$0	\$12,496,889	E-4	\$134,744	\$12,631,633	52.7000%	\$0	\$6,656,871	\$24,971	\$6,631,900
5	500.000	Prod Steam Oper - lat 1&2 - 100% MO	\$20,566	\$0	\$20,566	E-5	\$113,940	\$134,506	100.0000%	\$0	\$134,506	\$0	\$134,506
6	500.000	Prod Steam Oper - lat 1&2 - 100% KS	\$43,241	\$0	\$43,241	E-6	\$0	\$43,241	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$253,384,698	\$0	\$253,384,698	E-7	-\$74,956,581	\$178,428,117	57.1200%	\$0	\$101,918,141	\$26,323	\$101,891,818
8	501.000	Fuel Expense - Oil	\$9,003,895	\$0	\$9,003,895	E-8	\$1,188,605	\$10,192,500	57.1200%	\$0	\$5,821,956	\$0	\$5,821,956
9	501.200	Fuel Expense - Gas	\$793,462	\$0	\$793,462	E-9	-\$513,822	\$279,640	57.1200%	\$0	\$159,730	\$0	\$159,730
10	501.400	Fuel Expense - Residual	\$455,772	\$0	\$455,772	E-10	\$0	\$455,772	57.1200%	\$0	\$260,337	\$0	\$260,337

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11	501.300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,081,904	\$0	\$5,081,904	E-11	\$310,721	\$5,392,625	57.1200%	\$0	\$3,080,267	\$0	\$3,080,267
12	501.000	Fuel Expense - Unit Train Depreciation	\$701,973	\$0	\$701,973	E-12	-\$701,973	\$0	57.1200%	\$0	\$0	\$0	\$0
13	501.000	Fuel Expense Other (Labor)	\$7,271,252	\$0	\$7,271,252	E-13	\$0	\$7,271,252	57.1200%	\$0	\$4,153,339	\$0	\$4,153,339
14	501.500	Fuel Handling	\$3,747,802	\$0	\$3,747,802	E-14	\$0	\$3,747,802	57.1200%	\$0	\$2,140,745	\$0	\$2,140,745
15	501.000	100% MO STB- (Surface Trsp Bound)	-\$101,759	\$0	-\$101,759	E-15	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
16	501.000	100%-KS-STB (Surface Trsp Bound)	-\$263,816	\$0	-\$263,816	E-16	\$0	-\$263,816	0.0000%	\$0	\$0	\$0	\$0
17	501.000	Fuel Expense Coal Inventory Adjust-Origin	\$0	\$0	\$0	E-17	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0
18	501.000	Fuel Expense 2 - Unit Train Depreciation	\$0	\$0	\$0	E-18	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0
19	502.000	Steam Operating Expense	\$15,758,220	\$0	\$15,758,220	E-19	\$1,565,951	\$17,324,171	57.1200%	\$0	\$9,895,566	\$34,648	\$9,860,918
20	502.000	Steam Operating Expense 100% MO	\$80,402	\$0	\$80,402	E-20	-\$142,649	-\$62,247	100.0000%	\$0	-\$62,247	\$0	-\$62,247
21	502.000	Steam Operating Expense 100% KS	\$169,017	\$0	\$169,017	E-21	\$0	\$169,017	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operating Electric Expense	\$6,674,137	\$0	\$6,674,137	E-22	\$200,494	\$6,874,631	52.7000%	\$0	\$3,622,930	\$17,756	\$3,605,174
23	505.000	Steam Operating Electric Expense 100% MO	\$455	\$0	\$455	E-23	-\$11,797	-\$11,342	100.0000%	\$0	-\$11,342	\$0	-\$11,342
24	505.000	Steam Operating Electric Expense 100% KS	\$957	\$0	\$957	E-24	\$0	\$957	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc Other Power Expenses	\$9,920,783	\$0	\$9,920,783	E-25	\$405,366	\$10,326,149	52.7000%	\$0	\$5,441,880	\$15,413	\$5,426,467
26	506.000	Misc Other Power Expenses 100% MO	\$3,816	\$0	\$3,816	E-26	\$116,492	\$120,308	100.0000%	\$0	\$120,308	\$0	\$120,308
27	506.000	Misc Other Power Expenses 100% KS	\$7,987	\$0	\$7,987	E-27	\$0	\$7,987	0.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents	\$187,058	\$0	\$187,058	E-28	-\$9,581	\$177,477	52.7000%	\$0	\$93,530	\$0	\$93,530
29	507.000	Steam Operating Expense Rents 100% MO	\$10	\$0	\$10	E-29	\$2,487	\$2,497	100.0000%	\$0	\$2,497	\$0	\$2,497
30	507.000	Steam Operating Expense Rents 100% KS	\$16	\$0	\$16	E-30	\$0	\$16	0.0000%	\$0	\$0	\$0	\$0
31	509.000	NOX/Other Allowances - Allocated	-\$26,036	\$0	-\$26,036	E-31	\$0	-\$26,036	57.1200%	\$0	-\$14,872	\$0	-\$14,872
32	509.000	Amort of SO2 Allowances-Allocated	\$0	\$0	\$0	E-32	-\$538	-\$538	57.1200%	\$0	-\$307	\$0	-\$307
33	509.000	Amort of SO2 Allowances - MO	-\$959,236	\$0	-\$959,236	E-33	-\$1,342,930	-\$2,302,166	100.0000%	\$0	-\$2,302,166	\$0	-\$2,302,166
34	509.000	Amort of SO2 Allowances - KS	-\$1,401,031	\$0	-\$1,401,031	E-34	\$0	-\$1,401,031	0.0000%	\$0	\$0	\$0	\$0
35		TOTAL OPERATION & MAINTENANCE EXPENSE	\$323,052,434	\$0	\$323,052,434		-\$73,641,071	\$249,411,363		\$0	\$141,009,910	\$119,111	\$140,890,799
36		TOTAL STEAM POWER GENERATION	\$323,052,434	\$0	\$323,052,434		-\$73,641,071	\$249,411,363		\$0	\$141,009,910	\$119,111	\$140,890,799
37		ELECTRIC MAINTENANCE EXPENSE											
38	510.000	Steam Maintenance Suprv & Engineering	\$5,745,951	\$0	\$5,745,951	E-38	\$129,436	\$5,875,387	52.7000%	\$0	\$3,096,329	\$13,794	\$3,082,535
39	510.000	Steam Maintenance 100% MO	\$2,291	\$0	\$2,291	E-39	-\$20,511	-\$18,220	100.0000%	\$0	-\$18,220	\$0	-\$18,220
40	510.000	Steam Maintenance 100% KS	\$4,797	\$0	\$4,797	E-40	\$0	\$4,797	0.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures	\$5,060,481	\$0	\$5,060,481	E-41	\$333,306	\$5,393,787	52.7000%	\$0	\$2,842,526	\$4,118	\$2,838,408
42	511.000	Maintenance of Structures 100% MO	\$3,674	\$0	\$3,674	E-42	\$60,159	\$63,833	100.0000%	\$0	\$63,833	\$0	\$63,833
43	511.000	Maintenance of Structures 100% KS	\$7,718	\$0	\$7,718	E-43	\$0	\$7,718	0.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant Labor	\$10,814,543	\$0	\$10,814,543	E-44	\$68,540	\$10,883,083	52.7000%	\$0	\$5,735,385	\$36,121	\$5,699,264
45	512.000	Maintenance of Boiler Plant Non Labor	\$21,019,051	\$0	\$21,019,051	E-45	\$1,549,617	\$22,568,668	52.7000%	\$0	\$11,893,688	\$0	\$11,893,688
46	512.000	Maintenance latan 1&2 100% MO	\$215,394	\$0	\$215,394	E-46	-\$175,592	\$39,802	100.0000%	\$0	\$39,802	\$0	\$39,802
47	512.000	Maintenance latan 1&2 100% KS	\$452,874	\$0	\$452,874	E-47	\$0	\$452,874	0.0000%	\$0	\$0	\$0	\$0
48	513.000	Maintenance of Electric Plant	\$7,036,894	\$0	\$7,036,894	E-48	\$842,570	\$7,879,464	52.7000%	\$0	\$4,152,477	\$6,941	\$4,145,536
49	513.000	Maintenance of Electric Plant 100% MO	\$72,571	\$0	\$72,571	E-49	\$22,370	\$94,941	100.0000%	\$0	\$94,941	\$0	\$94,941
50	513.000	Maintenance of Electric Plant 100% KS	\$152,584	\$0	\$152,584	E-50	\$0	\$152,584	0.0000%	\$0	\$0	\$0	\$0
51	514.000	Mtce Misc Steam Plant 100% MO	\$9,622	\$0	\$9,622	E-51	-\$5,789	\$3,833	100.0000%	\$0	\$3,833	\$0	\$3,833
52	514.000	Maintenance of Miscellaneous Steam Plant	\$506,553	\$0	\$506,553	E-52	-\$7,345	\$499,208	52.7000%	\$0	\$263,082	\$229	\$262,853
53	514.000	Mtce Misc Steam Plant 100% KS	\$20,231	\$0	\$20,231	E-53	\$0	\$20,231	0.0000%	\$0	\$0	\$0	\$0
54		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$51,125,229	\$0	\$51,125,229		\$2,796,761	\$53,921,990		\$0	\$28,167,676	\$61,203	\$28,106,473
55		NUCLEAR POWER GENERATION											
56		OPERATION - NUCLEAR											

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57	517.000	Prod Nuclear Oper- Superv & Engineer	\$7,044,762	\$0	\$7,044,762	E-57	\$134,836	\$7,179,598	52.7000%	\$0	\$3,783,649	\$71,059	\$3,712,590
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,962,993	\$0	\$18,962,993	E-58	\$13,737,007	\$32,700,000	57.1200%	\$0	\$18,678,240	\$0	\$18,678,240
59	518.200	Prod Nuclear-Disposal Costs	\$2,813,868	\$0	\$2,813,868	E-59	-\$2,813,868	\$0	57.1200%	\$0	\$0	\$0	\$0
60	518.000	KS DOE Refund	-\$15,109	\$0	-\$15,109	E-60	\$0	-\$15,109	0.0000%	\$0	\$0	\$0	\$0
61	518.000	Cost of Oil	\$442,310	\$0	\$442,310	E-61	-\$128,778	\$313,532	57.1200%	\$0	\$179,089	\$0	\$179,089
62	519.000	Coolants and Water	\$2,694,784	\$0	\$2,694,784	E-62	\$55,234	\$2,750,018	52.7000%	\$0	\$1,449,259	\$29,108	\$1,420,151
63	520.000	Steam Expense	\$16,068,779	\$0	\$16,068,779	E-63	\$274,048	\$16,342,827	52.7000%	\$0	\$8,612,670	\$144,423	\$8,468,247
64	523.000	Electric Expense	\$1,023,804	\$0	\$1,023,804	E-64	\$26,601	\$1,050,405	52.7000%	\$0	\$553,564	\$14,019	\$539,545
65	524.000	Misc. Nuclear Power Expenses-Allocated	\$13,772,019	\$0	\$13,772,019	E-65	\$272,342	\$14,044,361	52.7000%	\$0	\$7,401,378	\$143,524	\$7,257,854
66	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-66	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
67	524.000	Misc. Nuclear Power Expenses - 100% KS	\$515,029	\$0	\$515,029	E-67	\$0	\$515,029	0.0000%	\$0	\$0	\$0	\$0
68	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-68	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
69	524.000	Decommissioning-Kansas	\$2,095,602	\$0	\$2,095,602	E-69	\$0	\$2,095,602	0.0000%	\$0	\$0	\$0	\$0
70	524.000	Decommissioning FERC	\$35,748	\$0	\$35,748	E-70	\$0	\$35,748	0.0000%	\$0	\$0	\$0	\$0
71	524.950	Refueling Outage Amort	\$4,391,568	\$0	\$4,391,568	E-71	\$1,328,096	\$5,719,664	52.7000%	\$0	\$3,014,263	\$0	\$3,014,263
72	524.950	WC Outage Oper Amort Exp 100% MO	\$95,690	\$0	\$95,690	E-72	\$0	\$95,690	100.0000%	\$0	\$95,690	\$0	\$95,690
73	525.000	Rents	\$0	\$0	\$0	E-73	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
74		TOTAL OPERATION - NUCLEAR	\$71,223,111	\$0	\$71,223,111		\$12,885,518	\$84,108,629		\$0	\$45,049,066	\$402,133	\$44,646,933
75		MAINTENANCE - NP											
76	528.000	Prod Nuclear Maint- Suprv & Engineer	\$8,454,001	\$0	\$8,454,001	E-76	-\$1,795,698	\$6,658,303	52.7000%	\$0	\$3,508,926	\$48,418	\$3,460,508
77	529.000	Prod Nuclear Maint- Maint of Structures	\$2,842,574	\$0	\$2,842,574	E-77	\$25,972	\$2,868,546	52.7000%	\$0	\$1,511,724	\$44,686	\$1,467,038
78	530.000	Prod Nuclear Maint- Maint Reactor Plnt	-\$5,225,068	\$0	-\$5,225,068	E-78	\$4,020,500	-\$1,204,568	52.7000%	\$0	-\$634,807	\$37,110	-\$671,917
79	530.000	Refueling Outage Amortization	\$11,784,928	\$0	\$11,784,928	E-79	\$5,328,672	\$17,113,600	52.7000%	\$0	\$9,018,867	\$0	\$9,018,867
80	530.000	Refueling Outage Amortization MO Only	\$218,426	\$0	\$218,426	E-80	\$0	\$218,426	100.0000%	\$0	\$218,426	\$0	\$218,426
81	531.000	Prod Nuclear Maint- Maint	\$9,453,482	\$0	\$9,453,482	E-81	-\$3,177,271	\$6,276,211	52.7000%	\$0	\$3,307,563	\$39,960	\$3,267,603
82	532.000	Prod Nuclear Maint- Maint of Misc Plnt	\$2,768,871	\$0	\$2,768,871	E-82	-\$62,294	\$2,706,577	52.7000%	\$0	\$1,426,366	\$26,918	\$1,399,448
83		TOTAL MAINTENANCE - NP	\$30,297,214	\$0	\$30,297,214		\$4,339,881	\$34,637,095		\$0	\$18,357,065	\$197,092	\$18,159,973
84		TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325		\$17,225,399	\$118,745,724		\$0	\$63,406,131	\$599,225	\$62,806,906
85		HYDRAULIC POWER GENERATION											
86		OPERATION - HP											
87		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		MAINTENANCE - HP											
89		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
90		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
91		OTHER POWER GENERATION											
92		OPERATION - OP											
93	546.100	Prod Trubine Oper Suprv & Engineer	\$893,180	\$0	\$893,180	E-93	\$4,601	\$897,781	52.7000%	\$0	\$473,131	\$2,425	\$470,706
94	547.000	Other Pwr Oper- Fuel Expense (labor)	\$59,339	\$0	\$59,339	E-94	\$299	\$59,638	57.1200%	\$0	\$34,065	\$171	\$33,894
95	547.100	Fuel Handling (non-labor)	\$79,936	\$0	\$79,936	E-95	\$0	\$79,936	57.1200%	\$0	\$45,659	\$0	\$45,659
96	547.000	Other Fuel Expense - Oil	\$451,717	\$0	\$451,717	E-96	-\$451,717	\$0	57.1200%	\$0	\$0	\$0	\$0
97	547.000	Other Fuel Expense - Gas	\$13,955,927	\$0	\$13,955,927	E-97	-\$8,870,479	\$5,085,448	57.1200%	\$0	\$2,904,808	\$0	\$2,904,808
98	547.000	Other Fuel Expense - Hedging - MO Only	\$93,754	\$0	\$93,754	E-98	\$0	\$93,754	100.0000%	\$0	\$93,754	\$0	\$93,754
99	547.000	Other Fuel Expense - Additives	\$52,196	\$0	\$52,196	E-99	-\$52,119	\$77	57.1200%	\$0	\$44	\$44	\$0

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100	548.000	Other Power Generation Exp	\$1,598,648	\$0	\$1,598,648	E-100	\$6,033	\$1,604,681	52.7000%	\$0	\$845,666	\$3,179	\$842,487
101	549.000	Misc Other Power Generation Exp.	\$291,340	\$0	\$291,340	E-101	\$594	\$291,934	52.7000%	\$0	\$153,849	\$313	\$153,536
102	550.000	Other Generation Rents	\$0	\$0	\$0	E-102	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
103		TOTAL OPERATION - OP	\$17,476,037	\$0	\$17,476,037		-\$9,362,788	\$8,113,249		\$0	\$4,550,976	\$6,132	\$4,544,844
104		MAINTANENCE - OP											
105	551.000	Oth Maint-Supr Eng. Struct Gen & Misc.	\$832,110	\$0	\$832,110	E-105	\$2,062	\$834,172	52.7000%	\$0	\$439,609	\$1,087	\$438,522
106	552.000	Other Gen Maint of Structures	\$346,073	\$0	\$346,073	E-106	\$30,692	\$376,765	52.7000%	\$0	\$198,555	\$268	\$198,287
107	553.000	Other Gen Maint of Gen Plant	\$1,458,478	\$0	\$1,458,478	E-107	\$2,901	\$1,461,379	52.7000%	\$0	\$770,147	\$1,529	\$768,618
108	554.000	Other Gen Maint Misc. Other Gen Plt	\$267,084	\$0	\$267,084	E-108	\$96	\$267,180	52.7000%	\$0	\$140,804	\$51	\$140,753
109		TOTAL MAINTANENCE - OP	\$2,903,745	\$0	\$2,903,745		\$35,751	\$2,939,496		\$0	\$1,549,115	\$2,935	\$1,546,180
110		TOTAL OTHER POWER GENERATION	\$20,379,782	\$0	\$20,379,782		-\$9,327,037	\$11,052,745		\$0	\$6,100,091	\$9,067	\$6,091,024
111		OTHER POWER SUPPLY EXPENSES											
112	555.000	Purchased Power-Energy	\$70,079,213	\$0	\$70,079,213	E-112	-\$38,268,855	\$31,810,358	57.1200%	\$0	\$18,170,076	\$0	\$18,170,076
113	555.000	Purchased Power Capacity (Demand)	\$12,322,852	\$0	\$12,322,852	E-113	-\$7,652,851	\$4,670,001	52.7000%	\$0	\$2,461,091	\$0	\$2,461,091
114	555.005	Purchased Power Energy Solar Contract 100% MO	\$0	\$0	\$0	E-114	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
115	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-115	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
116	556.000	System Control and Load Dispatch	\$2,566,189	\$0	\$2,566,189	E-116	\$12,563	\$2,578,752	52.7000%	\$0	\$1,359,003	\$6,621	\$1,352,382
117	557.000	Prod-Other-Other Expenses	\$6,880,785	\$0	\$6,880,785	E-117	\$23,664	\$6,904,449	52.7000%	\$0	\$3,638,644	\$13,799	\$3,624,845
118		TOTAL OTHER POWER SUPPLY EXPENSES	\$91,849,039	\$0	\$91,849,039		-\$45,885,479	\$45,963,560		\$0	\$25,628,814	\$20,420	\$25,608,394
119		TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809		-\$108,831,427	\$479,095,382		\$0	\$264,312,622	\$809,026	\$263,503,596
120		TRANSMISSION EXPENSES											
121		OPERATION - TRANSMISSION EXP.											
122	560.000	Trans Oper Suprv and Engrg	\$1,183,404	\$0	\$1,183,404	E-122	\$14,190	\$1,197,594	52.7000%	\$0	\$631,132	\$2,720	\$628,412
123	561.000	Trans Oper- Load Dispatch	\$5,075,671	\$0	\$5,075,671	E-123	\$1,279,137	\$6,354,808	52.7000%	\$0	\$3,348,984	\$1,922	\$3,347,062
124	562.000	Trans Oper- Station Expenses	\$281,070	\$0	\$281,070	E-124	\$1,431	\$282,501	52.7000%	\$0	\$148,878	\$754	\$148,124
125	563.000	Trans Oper-OH Line Expense	\$252,373	\$0	\$252,373	E-125	\$133	\$252,506	52.7000%	\$0	\$133,071	\$70	\$133,001
126	564.000	Transmission Operation-Underground Line Expense	\$0	\$0	\$0	E-126	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
127	565.000	Transmission of Electricity by Others	\$17,847,014	\$0	\$17,847,014	E-127	\$7,735,072	\$25,582,086	52.7000%	\$0	\$13,481,759	\$0	\$13,481,759
128	566.000	Misc. Transmission Expense	\$2,360,493	\$0	\$2,360,493	E-128	\$7,613	\$2,368,106	52.7000%	\$0	\$1,247,992	\$4,012	\$1,243,980
129	567.000	Transmission Operation Rents	\$2,401,652	\$0	\$2,401,652	E-129	\$0	\$2,401,652	52.7000%	\$0	\$1,265,671	\$0	\$1,265,671
130	575.000	Regional Transmission Operation	\$2,465,505	\$0	\$2,465,505	E-130	\$1,099,971	\$3,565,476	52.7000%	\$0	\$1,879,006	\$0	\$1,879,006
131		TOTAL OPERATION - TRANSMISSION EXP.	\$31,867,182	\$0	\$31,867,182		\$10,137,547	\$42,004,729		\$0	\$22,136,493	\$9,478	\$22,127,015
132		MAINTENANCE - TRANSMISSION EXP.											
133	568.000	Trans Maint-Suprv and Engrg	\$1,156	\$0	\$1,156	E-133	\$38	\$1,194	52.7000%	\$0	\$629	\$0	\$629
134	569.000	Trans Maintenance of Structures	\$9,362	\$0	\$9,362	E-134	\$5,968	\$15,330	52.7000%	\$0	\$8,079	\$13	\$8,066
135	570.000	Trans Maintenance of Station Equipment	\$702,881	\$0	\$702,881	E-135	-\$41,774	\$661,107	52.7000%	\$0	\$348,404	\$1,329	\$347,075
136	571.000	Trans Maintenance of Overhead Lines	\$3,336,333	\$0	\$3,336,333	E-136	\$87,747	\$3,424,080	52.7000%	\$0	\$1,804,490	\$241	\$1,804,249
137	572.000	Trans Maintenance of Underground Lines	\$256	\$0	\$256	E-137	\$5,493	\$5,749	52.7000%	\$0	\$3,030	\$0	\$3,030
138	573.000	Trans Maintenance of Misc. Trans Plant	\$17,264	\$0	\$17,264	E-138	\$1,862	\$19,126	52.7000%	\$0	\$10,080	\$35	\$10,045
139	576.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-139	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
140		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,067,252	\$0	\$4,067,252		\$59,334	\$4,126,586		\$0	\$2,174,712	\$1,618	\$2,173,094
141		TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434		\$10,196,881	\$46,131,315		\$0	\$24,311,205	\$11,096	\$24,300,109

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142		DISTRIBUTION EXPENSES											
143		OPERATION - DIST. EXPENSES											
144	580.000	Distrb Oper - Supr & Engineering	\$4,372,845	\$0	\$4,372,845	E-144	\$80,012	\$4,452,857	54.4317%	\$0	\$2,423,765	\$8,044	\$2,415,721
145	581.000	Distrb Oper - Load Dispatching	\$640,231	\$0	\$640,231	E-145	\$2,061	\$642,292	54.4317%	\$0	\$349,611	\$1,122	\$348,489
146	582.000	Distrb Oper - Station Expense	\$456,145	\$0	\$456,145	E-146	\$551	\$456,696	57.8733%	\$0	\$264,305	\$319	\$263,986
147	583.000	Distrb Oper OH Line Expense	\$1,303,456	\$0	\$1,303,456	E-147	\$7,391	\$1,310,847	54.9105%	\$0	\$719,792	\$4,040	\$715,752
148	584.000	Distrb Oper UG Line Expense	\$1,837,210	\$0	\$1,837,210	E-148	\$3,273	\$1,840,483	52.0322%	\$0	\$957,644	\$1,703	\$955,941
149	585.000	Distrb Oper Street Light & Signal Expense	\$30,415	\$0	\$30,415	E-149	\$96	\$30,511	28.7396%	\$0	\$8,769	\$28	\$8,741
150	586.000	Distrb Oper Meter Expense	\$1,638,685	\$0	\$1,638,685	E-150	\$8,992	\$1,647,677	54.3101%	\$0	\$894,855	\$4,884	\$889,971
151	587.000	Distrb Oper Customer Install Expense	\$131,176	\$0	\$131,176	E-151	\$767	\$131,943	74.3998%	\$0	\$98,166	\$571	\$97,595
152	588.000	Distr Oper Misc Distr Expense	\$12,170,939	\$0	\$12,170,939	E-152	\$285,426	\$12,456,365	54.4317%	\$0	\$6,780,211	\$34,615	\$6,745,596
153	589.000	Distr Operations Rents	\$56,297	\$0	\$56,297	E-153	\$0	\$56,297	54.4317%	\$0	\$30,643	\$0	\$30,643
154		TOTAL OPERATION - DIST. EXPENSES	\$22,637,399	\$0	\$22,637,399		\$388,569	\$23,025,968		\$0	\$12,527,761	\$55,326	\$12,472,435
155		MAINTENANCE - DISTRIB. EXPENSES											
156	590.000	Distrb Maint-Suprv & Engineering	\$62,919	\$0	\$62,919	E-156	\$2,744	\$65,663	54.4317%	\$0	\$35,742	\$159	\$35,583
157	591.000	Distrb Maint-Structures	\$1,227,658	\$0	\$1,227,658	E-157	-\$1,027	\$1,226,631	49.6608%	\$0	\$609,155	\$1,024	\$608,131
158	592.000	Distrb Maint-Station Equipment	\$1,098,001	\$0	\$1,098,001	E-158	-\$64,948	\$1,033,053	57.8733%	\$0	\$597,862	\$1,920	\$595,942
159	593.000	Distrb Maint-OH lines	\$18,018,416	\$0	\$18,018,416	E-159	-\$508,030	\$17,510,386	54.9105%	\$0	\$9,615,041	\$13,840	\$9,601,201
160	594.000	Distrb Maint-Maint Undergrnd Lines	\$885,230	\$0	\$885,230	E-160	\$239,518	\$1,124,748	52.0322%	\$0	\$585,231	\$2,212	\$583,019
161	595.000	Distrb Maint-Maint Line Transformer	\$736,716	\$0	\$736,716	E-161	\$2,688	\$739,404	57.3172%	\$0	\$423,806	\$1,952	\$421,854
162	596.000	Distrb Maint- Maint St Lights/Signal	\$1,202,812	\$0	\$1,202,812	E-162	\$56,390	\$1,259,202	28.7396%	\$0	\$361,890	\$495	\$361,395
163	597.000	Distrb Maint-Maint of Meters	\$548,747	\$0	\$548,747	E-163	-\$49,478	\$499,269	54.3101%	\$0	\$271,153	\$1,324	\$269,829
164	598.000	Distrb Maint-Maint Misc Distr Pln	\$685,868	\$0	\$685,868	E-164	\$18,101	\$703,969	54.4317%	\$0	\$383,183	\$1,410	\$381,773
165		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,466,367	\$0	\$24,466,367		-\$304,042	\$24,162,325		\$0	\$12,883,063	\$24,336	\$12,858,727
166		TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766		\$84,527	\$47,188,293		\$0	\$25,410,824	\$79,662	\$25,331,162
167		CUSTOMER ACCOUNTS EXPENSE											
168	901.000	Cst Acct-Suprv Mtr Read Clct Misc	\$1,119,947	\$0	\$1,119,947	E-168	\$18,975	\$1,138,922	52.9898%	\$0	\$603,512	\$2,312	\$601,200
169	902.000	Cust Accts Meter Reading Expense	\$3,944,398	\$0	\$3,944,398	E-169	\$7,849	\$3,952,247	52.9898%	\$0	\$2,094,288	\$4,159	\$2,090,129
170	903.000	Customer Accts Records and Collection	\$12,479,358	\$0	\$12,479,358	E-170	\$113,230	\$12,592,588	52.9898%	\$0	\$6,672,787	\$24,969	\$6,647,818
171	903.000	Customer Accounts - 100% MO	\$0	\$0	\$0	E-171	\$176,386	\$176,386	100.0000%	\$0	\$176,386	\$0	\$176,386
172	904.000	Uncollectible Accounts-MO 100%	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$6,043,906	\$6,043,906	\$0	\$6,043,906
173	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
174	905.000	Misc. Customer Accts Expense	\$1,061,160	\$0	\$1,061,160	E-174	\$1,237,660	\$2,298,820	52.9898%	\$0	\$1,218,140	\$934	\$1,217,206
175		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863		\$1,554,100	\$20,158,963		\$6,043,906	\$16,809,019	\$32,374	\$16,776,645
176		CUSTOMER SERVICE & INFO. EXP.											
177	907.000	Cst Service Suprv	\$215,178	\$0	\$215,178	E-177	\$1,356	\$216,534	52.9898%	\$0	\$114,741	\$719	\$114,022
178	908.000	Customer Assistance Expense	\$623,192	\$0	\$623,192	E-178	\$928	\$624,120	52.9898%	\$0	\$330,720	\$660	\$330,060
179	908.000	Cst Assistance Expense-100% MO	\$1,755,659	\$0	\$1,755,659	E-179	\$263,928	\$2,019,587	100.0000%	\$0	\$2,019,587	\$0	\$2,019,587
180	908.000	Cust Asst Exp-100% KS	\$9,046,929	\$0	\$9,046,929	E-180	\$0	\$9,046,929	0.0000%	\$0	\$0	\$0	\$0
181	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-181	\$4,084,260	\$4,084,260	100.0000%	\$0	\$4,084,260	\$0	\$4,084,260
182	908.000	Public Information	\$0	\$0	\$0	E-182	\$0	\$0	52.9898%	\$0	\$0	\$0	\$0
183	909.000	Information and Instruction Ads	\$129,357	\$0	\$129,357	E-183	\$176	\$129,533	52.9905%	\$0	\$68,640	\$352	\$68,288
184	909.000	Info & Instru Adv- 100% MO	-\$8,373	\$0	-\$8,373	E-184	\$59,359	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
185	910.000	Misc Customer Accounts and Info Exp	\$2,209,863	\$0	\$2,209,863	E-185	\$15,238	\$2,225,101	52.9898%	\$0	\$1,179,077	\$2,579	\$1,176,498
186	910.000	Misc Customer Accounts and Info 100% MO	\$0	\$0	\$0	E-186	\$3,341,912	\$3,341,912	100.0000%	\$0	\$3,341,912	\$0	\$3,341,912
187		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805		\$7,767,157	\$21,738,962		\$0	\$11,189,923	\$4,310	\$11,185,613

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188		SALES EXPENSES											
189	911.000	Sales Supervision	\$778	\$0	\$778	E-189	\$4	\$782	52.9898%	\$0	\$414	\$2	\$412
190	912.000	Sales Demonstration and Selling	\$328,011	\$0	\$328,011	E-190	\$1,636	\$329,647	52.9898%	\$0	\$174,679	\$867	\$173,812
191	913.000	Sales Advertising Expense	\$4,650	\$0	\$4,650	E-191	\$0	\$4,650	52.9898%	\$0	\$2,464	\$0	\$2,464
192	916.000	Misc. Sales Expense	\$73,864	\$0	\$73,864	E-192	\$434	\$74,298	52.9898%	\$0	\$39,370	\$230	\$39,140
193		TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303		\$2,074	\$409,377		\$0	\$216,927	\$1,099	\$215,828
194		ADMIN. & GENERAL EXPENSES											
195		OPERATION- ADMIN. & GENERAL EXP.											
196	920.000	Admin & Gen-Administrative Salaries	\$46,451,827	\$0	\$46,451,827	E-196	-\$12,996,106	\$33,455,721	53.1434%	\$0	\$17,779,508	-\$4,552,294	\$22,331,802
197	920.000	Admin & Gen - Admin Salaries - 100% MO	\$1,471,854	\$0	\$1,471,854	E-197	-\$1,471,853	\$1	100.0000%	\$0	\$1	\$0	\$1
198	920.000	Admin & Gen - Admin Salaries - 100% KS	\$923,442	\$0	\$923,442	E-198	\$0	\$923,442	0.0000%	\$0	\$0	\$0	\$0
199	921.000	A & G Off Supply- Allocated	-\$359,144	\$0	-\$359,144	E-199	-\$209,791	-\$568,935	57.1200%	\$0	-\$324,975	\$145	-\$325,120
200	921.000	A & G Off Supply- 100% MO	\$47	\$0	\$47	E-200	-\$10,690	-\$10,643	100.0000%	\$0	-\$10,643	\$0	-\$10,643
201	921.000	A & G Off Supply- 100% KS	\$584,032	\$0	\$584,032	E-201	\$0	\$584,032	0.0000%	\$0	\$0	\$0	\$0
202	922.000	Admin Expense Transfer Credit	-\$5,130,718	\$0	-\$5,130,718	E-202	\$27,346	-\$5,103,372	57.1200%	\$0	-\$2,915,046	-\$2,232	-\$2,912,814
203	922.001	Admin Expense Trans. Credit	\$0	\$0	\$0	E-203	\$0	\$0	57.1200%	\$0	\$0	\$0	\$0
204	923.000	Outside Services Employed-Allocated	\$9,824,711	\$0	\$9,824,711	E-204	-\$1,399,530	\$8,425,181	57.1200%	\$0	\$4,812,463	\$0	\$4,812,463
205	923.000	Outside Services-100 % MO	\$2,406,085	\$0	\$2,406,085	E-205	-\$1,974,216	\$431,869	100.0000%	\$0	\$431,869	\$0	\$431,869
206	923.000	Outside Services- 100% KS	\$1,703,309	\$0	\$1,703,309	E-206	\$0	\$1,703,309	0.0000%	\$0	\$0	\$0	\$0
207	924.000	Property Insurance	\$3,193,066	\$0	\$3,193,066	E-207	\$166,028	\$3,359,094	53.4300%	\$0	\$1,794,764	\$0	\$1,794,764
208	925.000	Injuries and Damages	\$8,200,183	\$0	\$8,200,183	E-208	-\$1,661,895	\$6,538,288	53.1434%	\$0	\$3,474,668	-\$9	\$3,474,677
209	926.000	Employee Pensions	\$41,323,418	\$0	\$41,323,418	E-209	\$6,434,734	\$47,758,152	53.1434%	\$0	\$25,380,306	\$602	\$25,379,704
210	926.000	Employee Benefits - OPEB	\$7,817,668	\$0	\$7,817,668	E-210	\$2,366,112	\$10,183,780	53.1434%	\$0	\$5,412,007	\$0	\$5,412,007
211	926.000	Employee Benefits-OPEB-MO	\$25,879	\$0	\$25,879	E-211	-\$25,879	\$0	100.0000%	\$0	\$0	\$0	\$0
212	926.000	Other Miscellaneous Employee Benefits	\$21,256,647	\$0	\$21,256,647	E-212	\$0	\$21,256,647	53.1434%	\$0	\$11,296,505	\$0	\$11,296,505
213	927.000	Franchise Requirements	\$0	\$0	\$0	E-213	\$0	\$0	52.7000%	\$0	\$0	\$0	\$0
214	928.003	Reg Comm Exp-FERC Assessment	\$1,191,693	\$0	\$1,191,693	E-214	\$112,886	\$1,304,579	57.1200%	\$0	\$745,176	\$0	\$745,176
215	928.000	Reg Comm Exp. 100% Wholesale	\$0	\$0	\$0	E-215	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
216	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$1,082,064	\$0	\$1,082,064	E-216	\$0	\$1,082,064	0.0000%	\$0	\$0	\$0	\$0
217	928.001	Reg Comm Exp- MPSC Assessment 100% to MO	\$1,000,701	\$0	\$1,000,701	E-217	\$234,077	\$1,234,778	100.0000%	\$0	\$1,234,778	\$0	\$1,234,778
218	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$2,616,952	\$0	\$2,616,952	E-218	\$247,237	\$2,864,189	100.0000%	\$0	\$2,864,189	\$4,427	\$2,859,762
219	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$7,441,150	\$0	\$7,441,150	E-219	\$3,686	\$7,444,836	0.0000%	\$0	\$0	\$0	\$0
220	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$401,663	\$0	\$401,663	E-220	\$572	\$402,235	57.1200%	\$0	\$229,757	\$327	\$229,430
221	928.023	Reg Comm Exp- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-221	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
222	928.030	Load Research Expenses- 100% to Missouri	\$37,206	\$0	\$37,206	E-222	\$235	\$37,441	100.0000%	\$0	\$37,441	\$235	\$37,206
223	928.000	Misellaneous Commission Expense	\$16,439	\$0	\$16,439	E-223	\$99	\$16,538	52.7000%	\$0	\$8,715	\$52	\$8,663
224	929.000	Duplicate Charges-Credit	-\$61,172	\$0	-\$61,172	E-224	\$0	-\$61,172	53.4300%	\$0	-\$32,684	\$0	-\$32,684
225	930.100	General Advertising Expense	\$271,964	\$0	\$271,964	E-225	-\$88,824	\$183,140	52.9905%	\$0	\$97,047	\$509	\$96,538
226	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-226	-\$1,624,215	-\$1,624,215	100.0000%	\$0	-\$1,624,215	\$0	-\$1,624,215
227	930.200	Misc. General Expense	\$6,127,172	\$0	\$6,127,172	E-227	-\$165,263	\$5,961,909	57.1200%	\$0	\$3,405,442	\$61	\$3,405,381
228	931.000	Admin & General Expense-Rents	\$6,164,681	\$0	\$6,164,681	E-228	\$163,375	\$6,328,056	57.1200%	\$0	\$3,614,586	\$0	\$3,614,586
229	931.000	A&G Expense - Rents - 100% MO	\$1,488,864	\$0	\$1,488,864	E-229	-\$189,466	\$1,299,398	100.0000%	\$0	\$1,299,398	\$0	\$1,299,398
230	931.000	A&G Expense - Rents - 100% KS	\$766,839	\$0	\$766,839	E-230	\$0	\$766,839	0.0000%	\$0	\$0	\$0	\$0
231	933.000	Transportation Expense	-\$530	\$0	-\$530	E-231	-\$2,773,043	-\$2,773,573	54.4317%	\$0	-\$1,509,703	\$0	-\$1,509,703
232	0.000	Miscellaneous Settlement-Case No ER-2012-0174-Filed October 19, 2012.	\$0	\$0	\$0	E-232	\$6,140,000	\$6,140,000	100.0000%	\$0	\$6,140,000	\$0	\$6,140,000

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233	0.000	Miscellaneous Settlement #2-Case No ER-2012-0174	\$0	\$0	\$0	E-233	\$5,700,000	\$5,700,000	100.0000%	\$0	\$5,700,000	\$0	\$5,700,000
234	0.000	Agreement reached with Company on fuel	\$0	\$0	\$0	E-234	-\$559,000	-\$559,000	100.0000%	\$0	-\$559,000	\$0	-\$559,000
235		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$168,237,992	\$0	\$168,237,992		-\$3,553,384	\$164,684,608		\$0	\$88,782,354	-\$4,548,177	\$93,330,531
236		MAINT., ADMIN. & GENERAL EXP.											
237	935.000	Maint. Of General Plant	\$4,843,326	\$0	\$4,843,326	E-237	-\$12,375	\$4,830,951	53.4300%	\$0	\$2,581,177	\$113	\$2,581,064
238		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$4,843,326	\$0	\$4,843,326		-\$12,375	\$4,830,951		\$0	\$2,581,177	\$113	\$2,581,064
239		TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318		-\$3,565,759	\$169,515,559		\$0	\$91,363,531	-\$4,548,064	\$95,911,595
240		DEPRECIATION EXPENSE											
241	403.000	Depreciation Expense, Dep. Exp.	\$165,805,274	See note (1)	See note (1)	E-241	See note (1)	\$165,805,274	53.4300%	\$11,880,821	\$100,470,579	See note (1)	See note (1)
242	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-242		\$0	100.0000%	\$0	\$0		
243	703.001	Other Depreciation	\$0			E-243		\$0	100.0000%	\$0	\$0		
244		TOTAL DEPRECIATION EXPENSE	\$165,805,274	\$0	\$0		\$0	\$165,805,274		\$11,880,821	\$100,470,579	\$0	\$0
245		AMORTIZATION EXPENSE											
246	704.000	Amortization of Limited Term Plant-Allocated	\$1,383,426	\$0	\$1,383,426	E-246	\$61,339	\$1,444,765	53.4300%	\$0	\$771,938	\$0	\$771,938
247	704.000	Regulatory Plan Credit Rate Amort KS-	\$5,500,000	\$0	\$5,500,000	E-247	\$0	\$5,500,000	0.0000%	\$0	\$0	\$0	\$0
248	704.000	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	\$5,833,333	\$0	\$5,833,333	E-248	-\$5,833,333	\$0	100.0000%	\$0	\$0	\$0	\$0
249	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$6,255,566	\$0	\$6,255,566	E-249	-\$6,255,566	\$0	100.0000%	\$0	\$0	\$0	\$0
250	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$12,646,119	\$0	\$12,646,119	E-250	-\$12,646,119	\$0	100.0000%	\$0	\$0	\$0	\$0
251	705.000	Amortization of Other Plant Expense	\$12,917,966	\$0	\$12,917,966	E-251	\$1,702,722	\$14,620,688	53.4300%	\$0	\$7,811,834	\$0	\$7,811,834
252	705.000	Amortization of Non-Plant (2011 Flood)	\$0	\$0	\$0	E-252	\$0	\$0	100.0000%	-\$931,126	-\$931,126	\$0	-\$931,126
253	707.400	Regulatory Credits	-\$9,373,717	\$0	-\$9,373,717	E-253	\$0	-\$9,373,717	0.0000%	\$0	\$0	\$0	\$0
254	711.100	Accretion Exp-ARO	\$8,361,124	\$0	\$8,361,124	E-254	\$0	\$8,361,124	0.0000%	\$0	\$0	\$0	\$0
255	711.000	Write Down - Emissions Allowance Liability (Wholesale)	-\$733,001	\$0	-\$733,001	E-255	\$0	-\$733,001	0.0000%	\$0	\$0	\$0	\$0
256	705.000	Amortization of Iatan Reg Asset MO	\$333,855	\$0	\$333,855	E-256	\$0	\$333,855	100.0000%	\$792,245	\$1,126,100	\$0	\$1,126,100
257	705.000	Amortization of Iatan Reg Asset KS	\$50,632	\$0	\$50,632	E-257	\$0	\$50,632	0.0000%	\$0	\$0	\$0	\$0
258	705.000	Amortization of Unrecovered Reserve 100% KS	\$1,315,691	\$0	\$1,315,691	E-258	\$0	\$1,315,691	0.0000%	\$0	\$0	\$0	\$0
259		TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994		-\$22,970,957	\$21,520,037		-\$138,881	\$8,778,746	\$0	\$8,778,746
260		OTHER OPERATING EXPENSES											
261	708.000	Taxes Other than Income - Property Tax	\$71,316,232	\$0	\$71,316,232	E-261	\$5,454,071	\$76,770,303	53.4300%	\$0	\$41,018,373	\$0	\$41,018,373
262	708.000	Taxes Other than Income - Payroll Tax	\$12,831,060	\$0	\$12,831,060	E-262	-\$287,907	\$12,543,153	53.1434%	\$0	\$6,665,858	\$0	\$6,665,858
263	708.000	Other Miscellaneous Taxes	\$546,057	\$0	\$546,057	E-263	\$0	\$546,057	53.4300%	\$0	\$291,758	\$0	\$291,758
264	708.200	Gross Receipts Tax-100% MO	\$55,111,841	\$0	\$55,111,841	E-264	\$0	\$55,111,841	100.0000%	-\$55,111,841	\$0	\$0	\$0
265	708.300	KCMO City Earnings Tax-100% MO	-\$427,346	\$0	-\$427,346	E-265	\$0	-\$427,346	100.0000%	\$427,346	\$0	\$0	\$0
266		TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844		\$5,166,164	\$144,544,008		-\$54,684,495	\$47,975,989	\$0	\$47,975,989
267		TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136		-\$110,597,240	\$1,116,107,170		-\$36,898,649	\$590,839,365	-\$3,610,497	\$493,979,283
268		NET INCOME BEFORE TAXES	\$316,312,347					\$426,909,587		-\$64,489,234	\$154,152,740		
269		INCOME TAXES											
270	709.100	Current Income Taxes	-\$33,452,067	See note (1)	See note (1)	E-270	See note (1)	-\$33,452,067	100.0000%	\$50,481,956	\$17,029,889	See note (1)	See note (1)
271		TOTAL INCOME TAXES	-\$33,452,067					-\$33,452,067		\$50,481,956	\$17,029,889		

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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
272		DEFERRED INCOME TAXES											
273	710.100	Deferred Income Taxes - Def. Inc. Tax.	\$110,488,836	See note (1)	See note (1)	E-273	See note (1)	\$110,488,836	100.0000%	-\$90,461,267	\$20,027,569	See note (1)	See note (1)
274	711.410	Amortization of Deferred ITC	-\$1,837,381			E-274		-\$1,837,381	100.0000%	\$498,149	-\$1,339,232		
275	711.100	Amort of Excess Deferred Income Taxes	\$0			E-275		\$0	100.0000%	-\$358,777	-\$358,777		
276	820.001	Amort of Prior Deferred Taxes- tax rate change	\$0			E-276		\$0	100.0000%	-\$5,507,785	-\$5,507,785		
277	811.200	Amortization of R&D Credit	-\$64,704			E-277		-\$64,704	100.0000%	-\$129,407	-\$194,111		
278	809.000	Amortization Cost of Removal Stip ER-2007-0291	\$354,438			E-278		\$354,438	100.0000%	\$0	\$354,438		
279		TOTAL DEFERRED INCOME TAXES	\$108,941,189					\$108,941,189		-\$95,959,087	\$12,982,102		
280		NET OPERATING INCOME	\$240,823,225					\$351,420,465		-\$19,012,103	\$124,140,749		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue Missouri - As Booked	400.000	\$0	\$0	\$0	\$0	\$6,931,680	\$6,931,680
	1. Remove Unbilled Revenues from Missouri Retail Rate Revenue (Lyons)		\$0	\$0		\$0	\$3,955,067	
	2. To include a revenue growth adjustment (Lyons)		\$0	\$0		\$0	-\$1,895,173	
	3. Adjustment for Billing Corrections (Won)		\$0	\$0		\$0	\$568,858	
	4. Annualization of Large Power Service (Won)		\$0	\$0		\$0	-\$460,184	
	5. Annualization for Rate Change (Won)		\$0	\$0		\$0	\$4,137,628	
	6. Weather Adjustment (Won)		\$0	\$0		\$0	-\$6,309,290	
	7. 365 Days Adjustment (Won)		\$0	\$0		\$0	\$1,190,682	
	8. Update Period Adjustment (Won)		\$0	\$0		\$0	\$5,744,092	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$55,104,841	-\$55,104,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,104,841	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$200,108	\$200,108
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$200,108	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$1,585,054	-\$1,585,054
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$1,585,054	
Rev-9	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	-\$4,101,955	-\$4,101,955
	1. To annualize revenues for firm off-system energy sales. (Harris)		\$0	\$0		\$0	-\$4,101,955	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-11	Other Miscellaneous & Adjustments	447.030	\$0	\$0	\$0	\$0	-\$491,505	-\$491,505
	1. To remove test year revenues that are included in adjustment REV-8.1 - through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$491,505	
Rev-12	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$8,915,345	\$8,915,345
	1. To annualize the margin of non-firm off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	\$8,947,078	
	2. To include purchases for resale not included in Schnitzer's model through August 31, 2012. (Harris)		\$0	\$0		\$0	\$1,048,618	
	3. To include off system line loss not included in Schnitzer's model through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$562,114	
	4. To remove revenue neutrality uplift charges through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$518,237	
	5. To include sales recorded below the line. Note: in November 2012 Staff determined the Q-sales were not booked below the line. (Harris)		\$0	\$0		\$0	\$0	
Rev-13	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$55,770,447	-\$55,770,447

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	1. To remove the costs of non-Firm off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$55,770,447	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-18	BPS in excess of 25% with Interest	449.101	\$0	\$0	\$0	\$0	-\$431	-\$431
	1. To eliminate carryover that was recalculated. (Harris)		\$0	\$0		\$0	-\$431	
Rev-19	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	-\$175,623	-\$175,623
	1. To remove Gross Receipts Taxes associated with Forfeited Discounts from the test year (Lyons)		\$0	\$0		\$0	-\$112,149	
	2. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	-\$63,474	
Rev-29	Transmission For Others	456.000	\$0	\$0	\$0	\$0	-\$205,160	-\$205,160
	1. To include transmission revenues through the True Up period of August 31, 2012. (Harris)		\$0	\$0		\$0	-\$205,160	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$47,383	\$87,361	\$134,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$47,383	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$68,208		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$119,353		\$0	\$0	
	4. To remove Iatan 2 bonus payments incorrectly booked to expense accounts		\$0	-\$100,200		\$0	\$0	
E-5	Prod Steam Oper - Iatan 1&2 - 100% MO	500.000	\$0	\$113,940	\$113,940	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$20,566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$134,506		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Fuel Expense - Coal	501.000	\$46,083	-\$75,002,664	-\$74,956,581	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$46,083	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight updated through August 31, 2012. (Majors)		\$0	-\$74,059,595		\$0	\$0	
	3. To annualize Unit Train Maintenance, leases, and property taxes updated through August 31, 2012. (Major)		\$0	-\$943,069		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	\$1,188,605	\$1,188,605	\$0	\$0	\$0
	1. To annualize Fuel Expense Oil updated through August 31, 2012. (Majors)		\$0	\$1,188,605		\$0	\$0	
E-9	Fuel Expense - Gas	501.200	\$0	-\$513,822	-\$513,822	\$0	\$0	\$0

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	1. To annualize Fuel Expense Gas updated through August 31, 2012. (Majors)		\$0	-\$513,822		\$0	\$0	
E-11	Fuel Expense - Limestone, Ammonia, and PAC	501.300	\$0	\$310,721	\$310,721	\$0	\$0	\$0
	1. Remove excess ammonia costs from test year related to Hawthorn 5 SCR (Lyons)		\$0	-\$100,298		\$0	\$0	
	2. To annualize Fuel Additive Expense updated through August 31, 2012. (Majors)		\$0	\$411,019		\$0	\$0	
E-12	Fuel Expense - Unit Train Depreciation	501.000	\$0	-\$701,973	-\$701,973	\$0	\$0	\$0
	1. To remove unit train depreciation annualized outside Account 501. (Majors)		\$0	-\$701,973		\$0	\$0	
E-19	Steam Operating Expense	502.000	\$60,659	\$1,505,292	\$1,565,951	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$60,659	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$1,506,292		\$0	\$0	
	3. To remove latan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
E-20	Steam Operating Expense 100% MO	502.000	\$0	-\$142,649	-\$142,649	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$80,402		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	-\$62,247		\$0	\$0	
E-22	Steam Operating Electric Expense	505.000	\$33,693	\$166,801	\$200,494	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,693	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$166,801		\$0	\$0	
E-23	Steam Operating Electric Expense 100% MO	505.000	\$0	-\$11,797	-\$11,797	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$455		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	-\$11,342		\$0	\$0	
E-25	Misc Other Power Expenses	506.000	\$29,247	\$376,119	\$405,366	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,247	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$376,119		\$0	\$0	
E-26	Misc Other Power Expenses 100% MO	506.000	\$0	\$116,492	\$116,492	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$3,816		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$120,308		\$0	\$0	
E-28	Steam Operating Expense Rents	507.000	\$0	-\$9,581	-\$9,581	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$9,581		\$0	\$0	
E-29	Steam Operating Expense Rents 100% MO	507.000	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$10		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$2,497		\$0	\$0	
E-32	Amort of SO2 Allowances-Allocated	509.000	\$0	-\$538	-\$538	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances sold at EPA Auction after Case No. ER-2010-0355. (Harris)		\$0	-\$538		\$0	\$0	
E-33	Amort of SO2 Allowances - MO	509.000	\$0	-\$1,342,930	-\$1,342,930	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances prior to Case No. ER-2010-0355. (Harris)		\$0	-\$1,342,930		\$0	\$0	
E-38	Steam Maintenance Suprv & Engineering	510.000	\$26,174	\$103,262	\$129,436	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$104,262		\$0	\$0	
	2. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,174	\$0		\$0	\$0	
E-39	Steam Maintenance 100% MO	510.000	\$0	-\$20,511	-\$20,511	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$2,291		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	-\$18,220		\$0	\$0	
E-41	Maintenance of Structures	511.000	\$7,814	\$325,492	\$333,306	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,814	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$325,492		\$0	\$0	

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E-42	Maintenance of Structures 100% MO	511.000	\$0	\$60,159	\$60,159	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$3,674		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$63,833		\$0	\$0	
E-44	Maintenance of Boiler Plant Labor	512.000	\$68,540	\$0	\$68,540	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$68,540	\$0		\$0	\$0	
E-45	Maintenance of Boiler Plant Non Labor	512.000	\$0	\$1,549,617	\$1,549,617	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$1,549,617		\$0	\$0	
E-46	Maintenance latan 1&2 100% MO	512.000	\$0	-\$175,592	-\$175,592	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$215,394		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$39,802		\$0	\$0	
E-48	Maintenance of Electric Plant	513.000	\$13,171	\$829,399	\$842,570	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$129,562		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,171	\$0		\$0	\$0	
	3. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$699,837		\$0	\$0	
E-49	Maintenance of Electric Plant 100% MO	513.000	\$0	\$22,370	\$22,370	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$72,571		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$94,941		\$0	\$0	
E-51	Mtce Miscel Steam Plant 100% MO	514.000	\$0	-\$5,789	-\$5,789	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$9,622		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lvons)		\$0	\$3,833		\$0	\$0	
E-52	Maintenance of Miscellaneous Steam Plant	514.000	\$435	-\$7,780	-\$7,345	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$435	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$7,780		\$0	\$0	
E-57	Prod Nuclear Oper- Superv & Engineer	517.000	\$134,836	\$0	\$134,836	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$134,836	\$0		\$0	\$0	
E-58	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$13,737,007	\$13,737,007	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense updated through August 31, 2012. (Majors)		\$0	\$13,737,007		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Prod Nuclear-Disposal Costs	518.200	\$0	-\$2,813,868	-\$2,813,868	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense-Disposal. (Majors)		\$0	-\$2,813,868		\$0	\$0	
E-61	Cost of Oil	518.000	\$0	-\$128,778	-\$128,778	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense updated through August 31, 2012. (Majors)		\$0	-\$128,778		\$0	\$0	
E-62	Coolants and Water	519.000	\$55,234	\$0	\$55,234	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$55,234	\$0		\$0	\$0	
E-63	Steam Expense	520.000	\$274,048	\$0	\$274,048	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$274,048	\$0		\$0	\$0	
E-64	Electric Expense	523.000	\$26,601	\$0	\$26,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,601	\$0		\$0	\$0	
E-65	Misc. Nuclear Power Expenses-Allocated	524.000	\$272,342	\$0	\$272,342	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$272,342	\$0		\$0	\$0	
E-71	Refueling Outage Amort	524.950	\$0	\$1,328,096	\$1,328,096	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$1,328,096		\$0	\$0	
E-76	Prod Nuclear Maint- Suprv & Engineer	528.000	\$91,875	-\$1,887,573	-\$1,795,698	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$91,875	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,887,573		\$0	\$0	
E-77	Prod Nuclear Maint- Maint of Structures	529.000	\$84,793	-\$58,821	\$25,972	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84,793	\$0		\$0	\$0	

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	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$58,821		\$0	\$0	
E-78	Prod Nuclear Maint- Maint Reactor Plnt	530.000	\$70,417	\$3,950,083	\$4,020,500	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$70,417	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	\$3,950,083		\$0	\$0	
E-79	Refueling Outage Amortization	530.000	\$0	\$5,328,672	\$5,328,672	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$5,328,672		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Prod Nuclear Maint- Maint	531.000	\$75,826	-\$3,253,097	-\$3,177,271	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$75,826	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$3,253,097		\$0	\$0	
E-82	Prod Nuclear Maint- Maint of Misc Plnt	532.000	\$51,078	-\$113,372	-\$62,294	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$51,078	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$113,372		\$0	\$0	
E-93	Prod Turbine Oper Suprv & Engineer	546.100	\$4,601	\$0	\$4,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,601	\$0		\$0	\$0	
E-94	Other Pwr Oper- Fuel Expense (labor)	547.000	\$299	\$0	\$299	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$299	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-96	Other Fuel Expense - Oil	547.000	\$0	-\$451,717	-\$451,717	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil. (Majors)		\$0	-\$451,717		\$0	\$0	
E-97	Other Fuel Expense - Gas	547.000	\$0	-\$8,870,479	-\$8,870,479	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas and Gas Transportation updated through August 31, 2012. (Majors)		\$0	-\$8,870,479		\$0	\$0	
E-99	Other Fuel Expense - Additives	547.000	\$77	-\$52,196	-\$52,119	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77	\$0		\$0	\$0	
	2. To annualize Gas Generation Additives		\$0	-\$52,196		\$0	\$0	
E-100	Other Power Generation Exp	548.000	\$6,033	\$0	\$6,033	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,033	\$0		\$0	\$0	

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E-101	Misc Other Power Generation Exp.	549.000	\$594	\$0	\$594	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$594	\$0		\$0	\$0	
E-105	Oth Maint-Supr Eng. Struct Gen & Misc.	551.000	\$2,062	\$0	\$2,062	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,062	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Other Gen Maint of Structures	552.000	\$509	\$30,183	\$30,692	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$30,183		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$509	\$0		\$0	\$0	
E-107	Other Gen Maint of Gen Plant	553.000	\$2,901	\$0	\$2,901	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,901	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Other Gen Maint Misc. Other Gen Plt	554.000	\$96	\$0	\$96	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$96	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-112	Purchased Power-Energy	555.000	\$0	-\$38,268,855	-\$38,268,855	\$0	\$0	\$0
	1. To annualize Purchased Power-Energy updated through August 31, 2012. (Majors)		\$0	-\$39,077,991		\$0	\$0	
	2. To include border customers costs through August 31, 2012. (Harris)		\$0	\$809,136		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-113	Purchased Power Capacity (Demand)	555.000	\$0	-\$7,652,851	-\$7,652,851	\$0	\$0	\$0
	1. To annualize Purchased Power-Demand updated through August 31, 2012. (Majors)		\$0	-\$7,652,851		\$0	\$0	
E-116	System Control and Load Dispatch	556.000	\$12,563	\$0	\$12,563	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12,563	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-117	Prod-Other-Other Expenses	557.000	\$26,185	-\$2,521	\$23,664	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$2,521		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,185	\$0		\$0	\$0	

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E-122	Trans Oper Suprv and Engrg	560.000	\$5,162	\$9,028	\$14,190	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,162	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation		\$0	\$9,028		\$0	\$0	
E-123	Trans Oper- Load Dispatch	561.000	\$3,647	\$1,275,490	\$1,279,137	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,647	\$0		\$0	\$0	
	2. To annualize SPP Sch 1A Admin fees as of August 31, 2012. (Hyneman)		\$0	\$1,275,490		\$0	\$0	
E-124	Trans Oper- Station Expenses	562.000	\$1,431	\$0	\$1,431	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,431	\$0		\$0	\$0	
E-125	Trans Oper-OH Line Expense	563.000	\$133	\$0	\$133	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$133	\$0		\$0	\$0	
E-127	Transmission of Electricity by Others	565.000	\$0	\$7,735,072	\$7,735,072	\$0	\$0	\$0
	1. To annualize Account 565 Transmission of electricity by others (SPP) as of August 31, 2012. (Hyneman)		\$0	\$7,735,072		\$0	\$0	
E-128	Misc. Transmission Expense	566.000	\$7,613	\$0	\$7,613	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,613	\$0		\$0	\$0	
E-130	Regional Transmission Operation	575.000	\$0	\$1,099,971	\$1,099,971	\$0	\$0	\$0
	1. To annualize SPP Sch 1A Admin fees as of August 31, 2012. (Hyneman)		\$0	\$1,099,971		\$0	\$0	
E-133	Trans Maint-Suprv and Engrg	568.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$38		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-134	Trans Maintenance of Structures	569.000	\$25	\$5,943	\$5,968	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,943		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$25	\$0		\$0	\$0	
E-135	Trans Maintenance of Station Equipment	570.000	\$2,521	-\$44,295	-\$41,774	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	-\$44,295		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,521	\$0		\$0	\$0	
E-136	Trans Maintenance of Overhead Lines	571.000	\$457	\$87,290	\$87,747	\$0	\$0	\$0

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	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$87,290		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$457	\$0		\$0	\$0	
E-137	Trans Maintenance of Underground Lines	572.000	\$0	\$5,493	\$5,493	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lvons)		\$0	\$5,493		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-138	Trans Maintenance of Misc. Trans Plant	573.000	\$66	\$1,796	\$1,862	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$1,796		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$66	\$0		\$0	\$0	
E-144	Distrb Oper - Supr & Engineering	580.000	\$14,779	\$65,233	\$80,012	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,779	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$65,233		\$0	\$0	
E-145	Distrb Oper - Load Dispatching	581.000	\$2,061	\$0	\$2,061	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,061	\$0		\$0	\$0	
E-146	Distrb Oper - Station Expense	582.000	\$551	\$0	\$551	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$551	\$0		\$0	\$0	
E-147	Distrb Oper OH Line Expense	583.000	\$7,358	\$33	\$7,391	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,358	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$33		\$0	\$0	
E-148	Distrb Oper UG Line Expense	584.000	\$3,273	\$0	\$3,273	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,273	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Distrb Oper Street Light & Signal Expense	585.000	\$96	\$0	\$96	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$96	\$0		\$0	\$0	
E-150	Distrb Oper Meter Expense	586.000	\$8,992	\$0	\$8,992	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,992	\$0		\$0	\$0	
E-151	Distrb Oper Customer Install Expense	587.000	\$767	\$0	\$767	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$767	\$0		\$0	\$0	

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E-152	Distr Oper Miscel Distr Expense	588.000	\$63,593	\$221,833	\$285,426	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove vouchers booked prior to the test year (Majors)		\$0	\$228,509		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$63,593	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$234		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$6,910		\$0	\$0	
E-156	Distrb Maint-Suprv & Engineering	590.000	\$292	\$2,452	\$2,744	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$2,452		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$292	\$0		\$0	\$0	
E-157	Distrb Maint-Structures	591.000	\$2,062	-\$3,089	-\$1,027	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$3,089		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,062	\$0		\$0	\$0	
E-158	Distrb Maint-Station Equipment	592.000	\$3,317	-\$68,265	-\$64,948	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$192,723		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$124,458		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,317	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	Distrb Maint-OH lines	593.000	\$25,204	-\$533,234	-\$508,030	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$533,234		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$25,204	\$0		\$0	\$0	
E-160	Distrib Maint-Maint Undergrnd Lines	594.000	\$4,251	\$235,267	\$239,518	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$235,267		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,251	\$0		\$0	\$0	
E-161	Distrib Maint-Maint Line Transformer	595.000	\$3,405	-\$717	\$2,688	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$717		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,405	\$0		\$0	\$0	
E-162	Distrib Maint- Maint St Lights/Signal	596.000	\$1,721	\$54,669	\$56,390	\$0	\$0	\$0

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	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$54,669		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,721	\$0		\$0	\$0	
E-163	Distrib Maint-Maint of Meters	597.000	\$2,438	-\$51,916	-\$49,478	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$51,916		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,438	\$0		\$0	\$0	
E-164	Distrib Maint-Maint Misc Distrb Pln	598.000	\$2,590	\$15,511	\$18,101	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$15,511		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,590	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-168	Cst Acct-Suprv Mtr Read Clct Miscl	901.000	\$4,364	\$14,611	\$18,975	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,364	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$14,611		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-169	Cust Accts Meter Reading Expense	902.000	\$7,849	\$0	\$7,849	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,849	\$0		\$0	\$0	
E-170	Customer Accts Records and Collection	903.000	\$47,121	\$66,109	\$113,230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$47,121	\$0		\$0	\$0	
	2. To include an annualized level of credit/debit card expense. (Lyons)		\$0	\$66,109		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Customer Accounts - 100% MO	903.000	\$0	\$176,386	\$176,386	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct. 235 ending 3/31/12 (Gaskins)		\$0	\$176,386		\$0	\$0	
E-172	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$6,043,906	\$6,043,906
	1. To include an annualized level of bad debt expense (Lyons)		\$0	\$0		\$0	\$6,043,906	
E-174	Misc. Customer Accts Expense	905.000	\$1,763	\$1,235,897	\$1,237,660	\$0	\$0	\$0
	1. To include in cost of service bank fees for the sale of accounts receivable to KCREC (Harris)		\$0	\$1,189,659		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable (Harris)		\$0	\$46,238		\$0	\$0	

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	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,763	\$0		\$0	\$0	
E-177	Cst Service Suprv	907.000	\$1,356	\$0	\$1,356	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,356	\$0		\$0	\$0	
E-178	Customer Assistance Expense	908.000	\$1,246	-\$318	\$928	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,246	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$318		\$0	\$0	
E-179	Cst Assistance Expense-100% MO	908.000	\$0	\$263,928	\$263,928	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a regulatory asset for DSM advertising costs (Majors)		\$0	\$184,418		\$0	\$0	
	2. To include ERPP amortized costs over a 3-year period (Lyons)		\$0	\$79,510		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Amort of Deferred DSM 100% MO	908.000	\$0	\$4,084,260	\$4,084,260	\$0	\$0	\$0
	1. To include amortization for Vintage 3 ER-2009-0089 DSM deferral (Lyons)		\$0	\$335,163		\$0	\$0	
	2. To include amortization for Vintage 4 ER-2010-0355 DSM deferral (Lyons)		\$0	\$1,233,070		\$0	\$0	
	3. To include amortization for Vintage 5 ER-2012-0174 DSM deferral updated through August 31, 2012. (Lyons)		\$0	\$2,516,027		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	Information and Instruction Ads	909.000	\$665	-\$489	\$176	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$665	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$489		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Info & Instru Adv- 100% MO	909.000	\$0	\$59,359	\$59,359	\$0	\$0	\$0
	1. To include DSM advertising costs (Lyons)		\$0	\$13,437		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to establish regulatory asset for DSM advertising costs (Majors)		\$0	\$45,922		\$0	\$0	
E-185	Misc Customer Accounts and Info Exp	910.000	\$4,867	\$10,371	\$15,238	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$228		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,867	\$0		\$0	\$0	

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	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$10,599		\$0	\$0	
E-186	Misc Customer Accounts and Info 100% MO	910.000	\$0	\$3,341,912	\$3,341,912	\$0	\$0	\$0
	1. To include an annualized level of Renewable Energy Costs through March 31, 2012. (Lyons)		\$0	\$2,170,563		\$0	\$0	
	2. To include a 3-Year Amortization of deferred Renewable Energy Costs. (Lyons)		\$0	\$1,171,349		\$0	\$0	
E-189	Sales Supervision	911.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4	\$0		\$0	\$0	
E-190	Sales Demonstration and Selling	912.000	\$1,636	\$0	\$1,636	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,636	\$0		\$0	\$0	
E-192	Misc. Sales Expense	916.000	\$434	\$0	\$434	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$434	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-196	Admin & Gen-Administrative Salaries	920.000	-\$8,566,058	-\$4,430,048	-\$12,996,106	\$0	\$0	\$0
	1. To remove test year expenses related to KCPL's ORVS employee severance program (Hyneman)		-\$8,749,617	\$0		\$0	\$0	
	2. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$3,522,933		\$0	\$0	
	3. To reflect KCPL Adjustment CS-11 to remove executive discretionary bonuses and executive severance payments (Majors)		\$0	-\$1,073,523		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$183,559	\$0		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$166,408		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Admin & Gen - Admin Salaries - 100% MO	920.000	\$0	-\$1,471,853	-\$1,471,853	\$0	\$0	\$0
	1. To remove talent assessment amortization. (Hyneman)		\$0	-\$968,103		\$0	\$0	
	2. To remove test year transition costs amortization. (Majors)		\$0	-\$503,750		\$0	\$0	
E-199	A & G Off Supply- Allocated	921.000	\$253	-\$210,044	-\$209,791	\$0	\$0	\$0
	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$132,594		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct expense report items to below the line (Majors)		\$0	-\$2,918		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$53		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$260		\$0	\$0	

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	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$253	\$0		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$83,319		\$0	\$0	
	7. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	\$9,100		\$0	\$0	
E-200	A & G Off Supply- 100% MO	921.000	\$0	-\$10,690	-\$10,690	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended August 2012. (Lyons)		\$0	-\$47		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons)		\$0	-\$10,643		\$0	\$0	
E-202	Admin Expense Transfer Credit	922.000	-\$3,908	\$31,254	\$27,346	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,908	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Electricity & Employee Subsidized Parking (Prenger)		\$0	\$31,254		\$0	\$0	
E-204	Outside Services Employed-Allocated	923.000	\$0	-\$1,399,530	-\$1,399,530	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees (Majors)		\$0	-\$1,126,510		\$0	\$0	
	2. To remove Test Year Empire Arbitration Expenses (Majors)		\$0	-\$223,571		\$0	\$0	
	3. To remove test year expenses related to Advanced Coal Tax Credit Arbitration (Majors)		\$0	-\$11,175		\$0	\$0	
	4. To remove test year legal expenses to amend the Advanced Coal Tax MOU. (Majors)		\$0	-\$7,025		\$0	\$0	
	5. To remove test year Deloitte & Touche expenses related to non-regulated operations. (Majors)		\$0	\$0		\$0	\$0	
	6. To remove test year Deloitte & Touche expenses related to the Advanced Coal Tax Credit (Majors)		\$0	-\$31,249		\$0	\$0	
E-205	Outside Services-100 % MO	923.000	\$0	-\$1,974,216	-\$1,974,216	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish regulatory liability for legal fee refunds (Majors)		\$0	-\$951,277		\$0	\$0	
	2. To annualize 3-year amortization of Arndt claim legal fee reimbursement. (Majors)		\$0	-\$184,970		\$0	\$0	
	3. To annualize 3-year amortization of Eubank claim legal fee reimbursement. (Majors)		\$0	\$670,114		\$0	\$0	
	4. To remove test year amortization of transition costs (Majors)		\$0	-\$1,108,251		\$0	\$0	
	5. To remove amortization booked in the test year for Strategic Projects (Lyons)		\$0	-\$399,832		\$0	\$0	
E-207	Property Insurance	924.000	\$0	\$166,028	\$166,028	\$0	\$0	\$0
	3. To include an annualized level of property insurance. (Gaskins)		\$0	\$166,028		\$0	\$0	

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E-208	Injuries and Damages	925.000	-\$16	-\$1,661,879	-\$1,661,895	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Gaskins)		\$0	-\$1,414,646		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$16	\$0		\$0	\$0	
	3. To include an annualized level of insurance. (Gaskins)		\$0	-\$247,233		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-209	Employee Pensions	926.000	\$1,132	\$6,433,602	\$6,434,734	\$0	\$0	\$0
	1. To annualize unfunded SERP Pension expense to 2012 recurring monthly pension payments (Hyneman)		\$0	-\$384,349		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,132	\$0		\$0	\$0	
	3. To include an annualized level of pension expense (Hyneman)		\$0	\$374,240		\$0	\$0	
	4. To amortize FAS 87 Regulatory Asset (Hyneman)		\$0	\$3,550,534		\$0	\$0	
	5. To amortize FAS 88 OVRs Charge (Hyneman)		\$0	\$1,679,129		\$0	\$0	
	6. To amortize FAS 158 charge (Hyneman)		\$0	\$1,121,527		\$0	\$0	
	7. To annualize WCNOG SERP annuity payments		\$0	\$92,521		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	11. No adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-210	Employee Benefits - OPEB	926.000	\$0	\$2,366,112	\$2,366,112	\$0	\$0	\$0
	1. To adjust test year 401k to an annualized level (Prenger)		\$0	\$19,145		\$0	\$0	
	2. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$2,381,311		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits for Wolf Creek (Prenger)		\$0	\$384,940		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To annualize KCPL FAS 106 OPEB expense for KCPL plans and reflect WCNOG OPEB on pay-as-you go basis. (Hyneman)		\$0	-\$419,284		\$0	\$0	

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E-211	Employee Benefits-OPEB-MO	926.000	\$0	-\$25,879	-\$25,879	\$0	\$0	\$0
	1. To annualize KCPL FAS 106 OPEB expense (Hyneman)		\$0	-\$25,879		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Reg Comm Exp-FERC Assessment	928.003	\$0	\$112,886	\$112,886	\$0	\$0	\$0
	1. To annualize current FERC Assessment expense as of August 31, 2012. (Hyneman)		\$0	\$112,886		\$0	\$0	
E-217	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	\$234,077	\$234,077	\$0	\$0	\$0
	1. To annualize current PSC Assessment expense (Prenger)		\$0	\$234,077		\$0	\$0	
E-218	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$4,427	\$242,810	\$247,237	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$1,845		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove rate case expense pursuant to Commission Order Case No ER-2010-0355 (Majors)		\$0	-\$244,674		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to remove over-amortization of 2007 rate case expenses (Majors)		\$0	-\$464,864		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$62,219		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,427	\$0		\$0	\$0	
	6. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$479,412		\$0	\$0	
	7. To annualize amortization of December 31, 2010, rate case expenses over 3 Years. (Majors)		\$0	\$755,201		\$0	\$0	
	8. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$264,262		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$476,361		\$0	\$0	
E-219	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$3,686	\$0	\$3,686	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,686	\$0		\$0	\$0	
E-220	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$572	\$0	\$572	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$572	\$0		\$0	\$0	
E-222	Load Research Expenses- 100% to Missouri	928.030	\$235	\$0	\$235	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$235	\$0		\$0	\$0	
E-223	Misellaneous Commission Expense	928.000	\$99	\$0	\$99	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$99	\$0		\$0	\$0	
E-225	General Advertising Expense	930.100	\$961	-\$89,785	-\$88,824	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$961	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$89,785		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	General Advertising Expense - 100% MO	930.100	\$0	-\$1,624,215	-\$1,624,215	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	-\$1,624,215		\$0	\$0	
E-227	Miscellaneous General Expense	930.200	\$107	-\$165,370	-\$165,263	\$0	\$0	\$0
	1. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$247,392		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$41		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$107	\$0		\$0	\$0	
	4. To include annualized Dues and Donations (Prenger)		\$0	-\$72,278		\$0	\$0	
	5. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$163,199		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,858		\$0	\$0	
E-228	Admin & General Expense-Rents	931.000	\$0	\$163,375	\$163,375	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for additional rent payment in the test year (Majors)		\$0	\$163,375		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	A&G Expense - Rents - 100% MO	931.000	\$0	-\$189,466	-\$189,466	\$0	\$0	\$0
	6. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	-\$189,466		\$0	\$0	
E-231	Transportation Expense	933.000	\$0	-\$2,773,043	-\$2,773,043	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$2,773,043		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-232	Miscellaneous Settlement-Case No ER-2012-0174-Filed October 19, 2012.		\$0	\$6,140,000	\$6,140,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement, Case No. ER-2012-0174-October 19, 2012.		\$0	\$6,140,000		\$0	\$0	
E-233	Miscellaneous Settlement #2-Case No ER-2012-0174		\$0	\$5,700,000	\$5,700,000	\$0	\$0	\$0
	No Adjustment		\$0	\$5,700,000		\$0	\$0	
E-234	Agreement reached with Company on fuel		\$0	-\$559,000	-\$559,000	\$0	\$0	\$0
	1. To include agreement with the Company for fuel		\$0	-\$559,000		\$0	\$0	

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E-237	Maint. Of General Plant	935.000	\$212	-\$12,587	-\$12,375	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$212	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$12,587		\$0	\$0	
E-241	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$11,880,821	\$11,880,821
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$11,880,821	
E-246	Amortization of Limited Term Plant-Allocated	704.000	\$0	\$61,339	\$61,339	\$0	\$0	\$0
	1. To include amortization of limited term plant updated through August 31, 2012. (Gaskins)		\$0	\$61,339		\$0	\$0	
E-248	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	704.000	\$0	-\$5,833,333	-\$5,833,333	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0089-100% MO (Featherstone)		\$0	-\$5,833,333		\$0	\$0	
E-249	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	704.000	\$0	-\$6,255,566	-\$6,255,566	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0291-100% MO (Featherstone)		\$0	-\$6,255,566		\$0	\$0	
E-250	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704.000	\$0	-\$12,646,119	-\$12,646,119	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0314-100% MO (Featherstone)		\$0	-\$12,646,119		\$0	\$0	
E-251	Amortization of Other Plant Expense	705.000	\$0	\$1,702,722	\$1,702,722	\$0	\$0	\$0
	1. To include amortization of other plant updated through August 31, 2012. (Gaskins)		\$0	\$1,702,722		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-252	Amortization of Non-Plant (2011 Flood)	705.000	\$0	\$0	\$0	\$0	-\$931,126	-\$931,126
	1. To reflect a 5-Year amortization of the 2011 Flood incremental NFOM Costs. (Majors)		\$0	\$0		\$0	-\$931,126	
E-256	Amortization of Iatan Reg Asset MO	705.000	\$0	\$0	\$0	\$0	\$792,245	\$792,245
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 26 years (Majors)		\$0	\$0		\$0	\$258,979	
	2. To amortize Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 24.3 years (Majors)		\$0	\$0		\$0	\$71,985	
	3. To annualize the amortization of Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years (Majors)		\$0	\$0		\$0	\$208,417	
	4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46 years (Majors)		\$0	\$0		\$0	\$252,864	
E-261	Taxes Other than Income - Property Tax	708.000	\$0	\$5,454,071	\$5,454,071	\$0	\$0	\$0

Kansas City Power & Light Company
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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
	1. To include an annualized level of Property Taxes (Gaskins)		\$0	\$5,454,071		\$0	\$0	
E-262	Taxes Other than Income - Payroll Tax	708.000	\$0	-\$287,907	-\$287,907	\$0	\$0	\$0
	1. To adjust test year to an annualized level of payroll tax (Prenger)		\$0	\$38,765		\$0	\$0	
	2. To adjust test year to an annualized level of payroll tax for Wolf Creek (Prenger)		\$0	\$128,240		\$0	\$0	
	3. To remove payroll taxes associated with the OVRS severance program. (Hyneman)		\$0	-\$454,912		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-264	Gross Receipts Tax-100% MO	708.200	\$0	\$0	\$0	\$0	-\$55,111,841	-\$55,111,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,111,841	
E-265	KCMO City Earnings Tax-100% MO	708.300	\$0	\$0	\$0	\$0	\$427,346	\$427,346
	1. To remove test year per book City Earning Tax (Lyons)		\$0	\$0		\$0	\$427,346	
E-270	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	\$50,481,956	\$50,481,956
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$50,481,956	
	No Adjustment		\$0	\$0		\$0	\$0	
E-273	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	-\$90,461,267	-\$90,461,267
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$90,461,267	
E-274	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$498,149	\$498,149
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$498,149	
E-275	Amort of Excess Deferred Income Taxes	711.100	\$0	\$0	\$0	\$0	-\$358,777	-\$358,777
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$358,777	
E-276	Amort of Prior Deferred Taxes- tax rate change	820.001	\$0	\$0	\$0	\$0	-\$5,507,785	-\$5,507,785
	1. To Annualize Amort of Prior Deferred Taxes- tax rate change		\$0	\$0		\$0	-\$5,507,785	
E-277	Amortization of R&D Credit	811.200	\$0	\$0	\$0	\$0	-\$129,407	-\$129,407
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	-\$129,407	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$101,387,883	-\$101,387,883
Total Operating & Maint. Expense			-\$6,793,019	-\$103,804,221	-\$110,597,240	\$0	-\$82,375,780	-\$82,375,780

Kansas City Power & Light Company
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Update at March 31, 2012
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
1	TOTAL NET INCOME BEFORE TAXES		\$154,152,740	\$190,162,981	\$198,924,737	\$207,653,180
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$100,470,579	\$100,470,579	\$100,470,579	\$100,470,579
4	Per Book trans and unit train Dep Clearing		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$145,175	\$145,175	\$145,175	\$145,175
6	Book Nuclear Fuel Amortization		\$18,678,240	\$18,678,240	\$18,678,240	\$18,678,240
7	Book Amortization Expense		\$8,583,772	\$8,583,772	\$8,583,772	\$8,583,772
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$127,877,766	\$127,877,766	\$127,877,766	\$127,877,766
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.8980%	\$59,483,250	\$59,483,250	\$59,483,250	\$59,483,250
11	Tax Straight-Line Depreciation		\$145,800,907	\$145,800,907	\$145,800,907	\$145,800,907
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$9,978,301	\$9,978,301	\$9,978,301	\$9,978,301
14	IRS Amortization Deduction		\$1,851,520	\$1,851,520	\$1,851,520	\$1,851,520
15	KCPL Employee 401(k) ESOP Deduction		\$1,508,983	\$1,508,983	\$1,508,983	\$1,508,983
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$218,622,961	\$218,622,961	\$218,622,961	\$218,622,961
17	NET TAXABLE INCOME		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$59,866,087	\$93,999,017	\$102,303,999	\$110,577,404
23	Federal Income Tax at the Rate of	See Tax Table	\$20,953,131	\$32,899,656	\$35,806,400	\$38,702,092
24	Subtract Federal Income Tax Credits					
25	Wind Production Tax Credit		\$7,050,328	\$7,050,328	\$7,050,328	\$7,050,328
26	Research and Development Tax Credit		\$363,381	\$363,381	\$363,381	\$363,381
27	Fuel Tax Credit		\$41,902	\$41,902	\$41,902	\$41,902
28	New Hire Retention Credit		\$9,089	\$9,089	\$9,089	\$9,089
29	Net Federal Income Tax		\$13,488,431	\$25,434,956	\$28,341,700	\$31,237,392
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
32	Deduct Federal Income Tax at the Rate of	50.000%	\$6,744,216	\$12,717,478	\$14,170,850	\$15,618,696
33	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
34	Missouri Taxable Income - MO. Inc. Tax		\$56,663,329	\$86,700,308	\$94,008,692	\$101,289,289
35	Missouri Income Tax at the Rate of	6.250%	\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$63,407,545	\$99,417,786	\$108,179,542	\$116,907,985
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$13,488,431	\$25,434,956	\$28,341,700	\$31,237,392
44	State Income Tax		\$3,541,458	\$5,418,769	\$5,875,543	\$6,330,581
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,029,889	\$30,853,725	\$34,217,243	\$37,567,973
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$20,027,569	\$20,027,569	\$20,027,569	\$20,027,569
49	Amortization of Deferred ITC		-\$1,339,232	-\$1,339,232	-\$1,339,232	-\$1,339,232
50	Amort of Excess Deferred Income Taxes		-\$358,777	-\$358,777	-\$358,777	-\$358,777
51	Amort of Prior Deferred Taxes- tax rate change		-\$5,507,785	-\$5,507,785	-\$5,507,785	-\$5,507,785
52	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
53	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
54	TOTAL DEFERRED INCOME TAXES		\$12,982,102	\$12,982,102	\$12,982,102	\$12,982,102
55	TOTAL INCOME TAX		\$30,011,991	\$43,835,827	\$47,199,345	\$50,550,075

Kansas City Power & Light Company
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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.13% Return	<u>E</u> 7.39% Return	<u>F</u> 7.65% Return
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Federal Tax Table						
Federal Income Taxes			\$59,866,087	\$93,999,017	\$102,303,999	\$110,577,404
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333			\$14,536,464	\$26,482,989	\$29,389,733	\$32,285,425
Total Federal Income Taxes			\$20,953,131	\$32,899,656	\$35,806,400	\$38,702,092

Kansas City Power & Light Company
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,389,546,000	52.56%		4.205%	4.468%	4.730%
2	Equity Units - Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.60%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,412,000	46.84%	6.19%	2.898%	2.898%	2.898%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,448,958,000	100.00%		7.129%	7.392%	7.654%
8	PreTax Cost of Capital				8.683%	9.042%	9.400%

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

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Update Period Adjustment	Adjustment for Billing Corrections	Annualization for LPS	Annualization for Rate Change	Weather Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$265,906,543	-\$1,654,681	\$0	\$0	\$1,410,858	-\$6,317,931
4	Small General Service	\$47,168,336	-\$440,655	\$0	\$0	\$281,514	-\$20,399
5	Medium General Service	\$92,687,229	\$2,007,943	\$0	\$0	\$579,983	-\$311,159
6	Large General Service	\$160,638,368	\$2,521,013	\$0	\$0	\$1,102,988	\$340,198
7	Large Power	\$121,118,223	\$3,090,691	\$568,858	-\$460,184	\$720,404	\$0
8	Lighting	\$8,558,991	\$219,781	\$0	\$0	\$41,880	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$696,077,690	\$5,744,092	\$568,858	-\$460,184	\$4,137,627	-\$6,309,291
10	OTHER RATE REVENUE						
11	Unbilled Revenue	-\$3,955,067	\$0	\$0	\$0	\$0	\$0
12	Adjust to G/L	\$1,082,466	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	-\$2,872,601	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$693,205,089	\$5,744,092	\$568,858	-\$460,184	\$4,137,627	-\$6,309,291

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

A	B	I	J	K	L	M
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth and Load	Unbilled Revenue	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$595,023	-\$308,776	\$0	-\$6,275,507	\$259,631,036
4	Small General Service	\$104,922	-\$141,581	\$0	-\$216,199	\$46,952,137
5	Medium General Service	\$189,930	\$568,159	\$0	\$3,034,856	\$95,722,085
6	Large General Service	\$334,339	-\$2,012,975	\$0	\$2,285,563	\$162,923,931
7	Large Power	-\$33,532	\$0	\$0	\$3,886,237	\$125,004,460
8	Lighting	\$0	\$0	\$0	\$261,661	\$8,820,652
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,190,682	-\$1,895,173	\$0	\$2,976,611	\$699,054,301
10	OTHER RATE REVENUE					
11	Unbilled Revenue	\$0	\$0	\$3,955,067	\$3,955,067	\$0
12	Adjust to G/L	\$0	\$0	\$0	\$0	\$1,082,466
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$3,955,067	\$3,955,067	\$1,082,466
14	TOTAL MISSOURI RATE REVENUES	\$1,190,682	-\$1,895,173	\$3,955,067	\$6,931,678	\$700,136,767

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

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

Kansas City Power & Light Company
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Test Year September 30, 2011
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Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$744,992,105
2	Total Missouri Rate Revenue By Rate Schedule	\$700,136,767
3	Missouri Retail kWh Sales	8,618,894,548
4	Average Rate (Cents per kWh)	8.123
5	Annualized Customer Number	272,286
6	Profit (Return on Equity)	\$92,242,142
7	Interest Expense	\$59,483,250
8	Annualized Payroll	-\$3,610,497
9	Utility Employees	3,055
10	Depreciation	\$100,470,579
11	Net Investment Plant	\$2,421,308,563
12	Pensions	\$25,379,704