

**Exhibit No.:** \*

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** ER-2018-0146

**Date Prepared:** June 19, 2018



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**AUDITING DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**KCP&L GREATER MISSOURI OPERATIONS**

**Test Year Ending June 30, 2017**

**Update Period December 31, 2017**

**True-up Period June 30, 2018**

**Staff Direct - June 19, 2018**

**CASE NO. ER-2018-0146**

**Jefferson City, MO**

**June 2018**

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

Line Number	<u>A</u> Description	<u>B</u> 6.96% Return	<u>C</u> 7.37% Return	<u>D</u> 7.44% Return
1	Net Orig Cost Rate Base	\$1,898,690,342	\$1,898,690,342	\$1,898,690,342
2	Rate of Return	6.96%	7.37%	7.44%
3	Net Operating Income Requirement	\$132,110,874	\$139,876,517	\$141,243,575
4	Net Income Available	\$165,829,576	\$165,829,576	\$165,829,576
5	Additional Net Income Required	-\$33,718,702	-\$25,953,059	-\$24,586,001
6	Income Tax Requirement			
7	Required Current Income Tax	\$32,189,046	\$34,839,850	\$35,306,495
8	Current Income Tax Available	\$43,698,933	\$43,698,933	\$43,698,933
9	Additional Current Tax Required	-\$11,509,887	-\$8,859,083	-\$8,392,438
10	Revenue Requirement	-\$45,228,589	-\$34,812,142	-\$32,978,439
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>-\$45,228,589</b>	<b>-\$34,812,142</b>	<b>-\$32,978,439</b>

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,578,482,636
2	Less Accumulated Depreciation Reserve		\$1,288,981,227
3	Net Plant In Service		<u>\$2,289,501,409</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$37,180,564
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$43,162,047
8	Prepayments		\$2,081,508
9	Emission Allowances		\$313,609
10	Fuel Inventory-Coal		\$21,814,962
11	Fuel Inventory-Oil		\$7,481,765
12	Fuel Inventory - Other		\$353,611
13	Prepaid Pension Asset		\$0
14	ERISA Minimum Tracker		\$0
15	FAS 87 Pension Tracker		\$33,587,051
16	OPEB Tracker		-\$8,556,227
17	Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$3,350,531
18	Iatan Unit 1 and Common Regulatory Asset Vintage 2		\$1,517,900
19	Iatan Unit 2 Regulatory Asset Vintage 1		\$5,583,601
20	Iatan Unit 2 Regulatory Asset Vintage 2		\$8,189,027
21	Demand-side Management Vintage 1		\$198,972
22	Demand-side Management Vintage 2		\$5,059,939
23	Demand-side Management Vintage 3		\$1,713,112
24	Demand-side Management Vintage 4		\$1,452,461
25	Demand-side Management Vintage 5		<u>\$5,819</u>
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$90,129,124</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	0.0000%	\$0
29	State Tax Offset	6.0630%	\$469,655
30	City Tax Offset	0.0000%	\$0
31	Interest Expense Offset	17.2740%	\$8,606,189
32	Contributions in Aid of Construction		\$0
33	Customer Deposits		\$7,187,562
34	Customer Advances for Construction		\$5,405,685
35	Deferred Taxes @ 25.45% - Property (excluding Crossroads)		\$366,041,565
36	Deferred Taxes @ 25.45% - Property (Crossroads)		\$4,606,053
37	Deferred Taxes @ 25.45% - Net Operating Losses		-\$81,120,250
38	Deferred Taxes @ 25.45% - Miscellaneous		\$16,071,893
39	Excess Deferred Taxes @ 25.45% - Property (Excluding Crossroads)		\$182,936,709

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
40	Excess Deferred Taxes @ 25.45% - Property (Crossroads)		\$2,343,748
41	Excess Deferred Taxes @25.45% - Net Operating Losses		-\$41,277,298
42	Excess Deferred Taxes @ 25.45% - Miscellaneous		\$9,668,680
43	TOTAL SUBTRACT FROM NET PLANT		\$480,940,191
44	Total Rate Base		<u>\$1,898,690,342</u>

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**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		<b>INTANGIBLE PLANT</b>							
2	301.000	Intang Plant - Organization - Electric	\$96,664	P-2	\$0	\$96,664	100.0000%	\$0	\$96,664
3	303.010	Misc Intangible - Substation (like 353)	\$606,337	P-3	\$0	\$606,337	99.6600%	\$0	\$604,275
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section)	\$0	P-4	\$0	\$0	99.6600%	\$0	\$0
5	303.020	Misc Intangible - Capitalized Software - 5 year	\$16,387,894	P-5	\$0	\$16,387,894	100.0000%	\$0	\$16,387,894
6	303.020	Misc Intangible - Capitalized Software - 5 year latan	\$0	P-6	\$0	\$0	99.6600%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road	\$350,000	P-7	\$0	\$350,000	99.6600%	\$0	\$348,810
8	303.090	Misc - Transmission Ln MINT Line	\$72,118	P-8	\$0	\$72,118	99.6600%	\$0	\$71,873
9	303.100	Misc Intangible - Iatan Highway & Bridge	\$931,039	P-9	\$0	\$931,039	99.6600%	\$0	\$927,873
10		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$18,444,052</b>		<b>\$0</b>	<b>\$18,444,052</b>		<b>\$0</b>	<b>\$18,437,389</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>SIBLEY UNIT 1 - STEAM</b>							
14	310.000	Land-Electric Sibley 1 MPS	\$265,963	P-14	\$0	\$265,963	99.6600%	\$0	\$265,059
15	311.000	Structures-Electric Sibley 1	\$3,800,101	P-15	\$0	\$3,800,101	99.6600%	\$0	\$3,787,181
16	312.000	Boiler Plant Equipment - Electric Sibley	\$28,697,418	P-16	\$0	\$28,697,418	99.6600%	\$0	\$28,599,847
17	312.020	Boiler AQC Equipment - Electric Sibley 1	\$2,422,671	P-17	\$0	\$2,422,671	99.6600%	\$0	\$2,414,434
18	314.000	Turbogenerator - Electric Sibley 1	\$3,448,571	P-18	\$0	\$3,448,571	99.6600%	\$0	\$3,436,846
19	315.000	Accessory Equipment - Electric Sibley 1	\$2,058,365	P-19	\$0	\$2,058,365	99.6600%	\$0	\$2,051,367
20	316.000	Misc Power Plant Equipment - Electric 1	\$150,041	P-20	\$0	\$150,041	99.6600%	\$0	\$149,531
21		<b>TOTAL SIBLEY UNIT 1 - STEAM</b>	<b>\$40,843,130</b>		<b>\$0</b>	<b>\$40,843,130</b>		<b>\$0</b>	<b>\$40,704,265</b>
22		<b>SIBLEY UNIT 2 - STEAM</b>							
23	310.000	Land - Electric Sibley 2 MPS	\$0	P-23	\$0	\$0	99.6600%	\$0	\$0
24	311.000	Structures - Electric Sibley 2	\$1,459,259	P-24	\$0	\$1,459,259	99.6600%	\$0	\$1,454,298
25	312.000	Boiler Plant Equipment - Electric Sibley	\$20,594,023	P-25	\$0	\$20,594,023	99.6600%	\$0	\$20,524,003
26	312.020	Boiler AQC Equipment - Electric Sibley 2	\$2,396,208	P-26	\$0	\$2,396,208	99.6600%	\$0	\$2,388,061
27	314.000	Turbogenerator - Electric Sibley 2	\$12,085,047	P-27	\$0	\$12,085,047	99.6600%	\$0	\$12,043,958
28	315.000	Accessory Equipment - Electric Sibley 2	\$1,914,618	P-28	\$0	\$1,914,618	99.6600%	\$0	\$1,908,108
29	316.000	Misc Power Plant Equipment - Electric S 2	\$104,265	P-29	\$0	\$104,265	99.6600%	\$0	\$103,910
30		<b>TOTAL SIBLEY UNIT 2 - STEAM</b>	<b>\$38,553,420</b>		<b>\$0</b>	<b>\$38,553,420</b>		<b>\$0</b>	<b>\$38,422,338</b>
31		<b>SIBLEY UNIT 3 - STEAM</b>							
32	310.000	Land - Electric Sibley 3 MPS	\$108,657	P-32	\$0	\$108,657	99.6600%	\$0	\$108,288
33	311.000	Structures - Electric Sibley 3	\$15,453,911	P-33	\$0	\$15,453,911	99.6600%	\$0	\$15,401,368
34	312.000	Boiler Plant Equipment - Electric Sibley	\$140,593,488	P-34	\$0	\$140,593,488	99.6600%	\$0	\$140,115,470
35	312.020	Boiler AQC Equipment - Electric Sibley 3	\$94,704,268	P-35	\$0	\$94,704,268	99.6600%	\$0	\$94,382,273
36	314.000	Turbogenerator - Electric Sibley 3	\$41,679,229	P-36	\$0	\$41,679,229	99.6600%	\$0	\$41,537,520
37	315.000	Accessory Equipment - Electric Sibley 3	\$9,843,381	P-37	\$0	\$9,843,381	99.6600%	\$0	\$9,809,914
38	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$686,094	P-38	\$0	\$686,094	99.6600%	\$0	\$683,761
39		<b>TOTAL SIBLEY UNIT 3 - STEAM</b>	<b>\$303,069,028</b>		<b>\$0</b>	<b>\$303,069,028</b>		<b>\$0</b>	<b>\$302,038,594</b>
40		<b>SIBLEY FACILITY COMMON - STEAM</b>							
41	310.000	Land - Electric - Sibley Common MPS	\$22,086	P-41	\$0	\$22,086	99.6600%	\$0	\$22,011
42	311.000	Structures - Electric - Sibley Common	\$41,058,201	P-42	\$0	\$41,058,201	99.6600%	\$0	\$40,918,603
43	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$42,255,480	P-43	\$0	\$42,255,480	99.6600%	\$0	\$42,111,811
44	312.020	Boiler AQC Equipment - Electric - Sibley Common	\$2,713,539	P-44	\$0	\$2,713,539	99.6600%	\$0	\$2,704,313
45	314.000	Turbogenerator - Electric - Sibley Common	\$817,161	P-45	\$0	\$817,161	99.6600%	\$0	\$814,383
46	315.000	Accessory Equipment - Electric - Sibley Common	\$5,420,243	P-46	\$0	\$5,420,243	99.6600%	\$0	\$5,401,814
47	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$2,702,497	P-47	\$0	\$2,702,497	99.6600%	\$0	\$2,693,309

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
48		TOTAL SIBLEY FACILITY COMMON - STEAM	\$94,989,207		\$0	\$94,989,207		\$0	\$94,666,244
49		JEFFREY UNIT 1 - STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$82,268	P-50	\$0	\$82,268	99.6600%	\$0	\$81,988
51	311.000	Structures - Electric Jeffrey 1	\$6,312,397	P-51	\$0	\$6,312,397	99.6600%	\$0	\$6,290,935
52	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$15,175,313	P-52	\$0	\$15,175,313	99.6600%	\$0	\$15,123,717
53	312.020	Boiler AQC Equipment - Electric - Jeffrey 1	\$30,894,299	P-53	\$0	\$30,894,299	99.6600%	\$0	\$30,789,258
54	314.000	Turbogenerator - Electric - Jeffrey 1	\$6,126,837	P-54	\$0	\$6,126,837	99.6600%	\$0	\$6,106,006
55	315.000	Accessory Equipment - Electric - Jeffrey 1	\$2,295,911	P-55	\$0	\$2,295,911	99.6600%	\$0	\$2,288,105
56	316.000	Misc Power Plant - Electric - Jeffrey 1	\$417,684	P-56	\$0	\$417,684	99.6600%	\$0	\$416,264
57		TOTAL JEFFREY UNIT 1 - STEAM	\$61,304,709		\$0	\$61,304,709		\$0	\$61,096,273
58		JEFFREY UNIT 2 - STEAM							
59	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-59	\$0	\$71,283	99.6600%	\$0	\$71,041
60	311.000	Structures - Electric - Jeffrey 2	\$5,140,184	P-60	\$0	\$5,140,184	99.6600%	\$0	\$5,122,707
61	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$19,511,266	P-61	\$0	\$19,511,266	99.6600%	\$0	\$19,444,928
62	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$15,214,115	P-62	\$0	\$15,214,115	99.6600%	\$0	\$15,162,387
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,702,854	P-63	\$0	\$6,702,854	99.6600%	\$0	\$6,680,064
64	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,880,185	P-64	\$0	\$1,880,185	99.6600%	\$0	\$1,873,792
65	316.000	Misc Power Plant - Electric - Jeffrey 2	\$716,029	P-65	\$0	\$716,029	99.6600%	\$0	\$713,595
66		TOTAL JEFFREY UNIT 2 - STEAM	\$49,235,916		\$0	\$49,235,916		\$0	\$49,068,514
67		JEFFREY UNIT 3 - STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-68	\$0	\$3,096	99.6600%	\$0	\$3,085
69	311.000	Structures - Electric - Jeffrey 3	\$5,778,224	P-69	\$0	\$5,778,224	99.6600%	\$0	\$5,758,578
70	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$23,585,091	P-70	\$0	\$23,585,091	99.6600%	\$0	\$23,504,902
71	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$15,470,918	P-71	\$0	\$15,470,918	99.6600%	\$0	\$15,418,317
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,417,493	P-72	\$0	\$7,417,493	99.6600%	\$0	\$7,392,274
73	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,401,515	P-73	\$0	\$2,401,515	99.6600%	\$0	\$2,393,350
74	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$406,456	P-74	\$0	\$406,456	99.6600%	\$0	\$405,074
75		TOTAL JEFFREY UNIT 3 - STEAM	\$55,062,793		\$0	\$55,062,793		\$0	\$54,875,580
76		JEFFREY FACILITY COMMON - STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-77	\$0	\$211,141	99.6600%	\$0	\$210,423
78	311.000	Structures - Electric - Jeffrey Common	\$5,291,683	P-78	\$111,704	\$5,403,387	99.6600%	\$0	\$5,385,015
79	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$5,718,574	P-79	\$410,538	\$6,129,112	99.6600%	\$0	\$6,108,273
80	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,860,456	P-80	\$1,438,628	\$19,299,084	99.6600%	\$0	\$19,233,467
81	314.000	Turbogenerator - Electric - Jeffrey Common	\$1,765,071	P-81	\$0	\$1,765,071	99.6600%	\$0	\$1,759,070
82	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,213,809	P-82	\$1,750,630	\$2,964,439	99.6600%	\$0	\$2,954,360
83	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,569,829	P-83	\$32,089	\$1,601,918	99.6600%	\$0	\$1,596,471
84		TOTAL JEFFREY FACILITY COMMON - STEAM	\$33,630,563		\$3,743,589	\$37,374,152		\$0	\$37,247,079
85		IATAN UNIT 1 - STEAM							
86	310.000	Land - Electric - Iatan 1 SJLP	\$249,279	P-86	\$0	\$249,279	99.6600%	\$0	\$248,431
87	311.000	Structures - Electric - Iatan 1	\$4,722,351	P-87	\$0	\$4,722,351	99.6600%	\$0	\$4,706,295
88	311.000	Structures - Electric Disallowance - Iatan 1	-\$15,150	P-88	\$0	-\$15,150	100.0000%	\$0	-\$15,150
89	312.000	Boiler Plant Equipment - Iatan 1	\$101,932,575	P-89	\$0	\$101,932,575	99.6600%	\$0	\$101,586,004
90	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	P-90	\$0	-\$262,720	100.0000%	\$0	-\$262,720
91	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$455,225	P-91	\$0	\$455,225	99.6600%	\$0	\$453,677

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**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
92	314.000	Turbogenerator - Electric - Iatan 1	\$15,614,622	P-92	\$0	\$15,614,622	99.6600%	\$0	\$15,561,532
93	315.000	Accessory Equipment - Electric - Iatan 1	\$12,795,766	P-93	\$0	\$12,795,766	99.6600%	\$0	\$12,752,260
94	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	P-94	\$0	-\$21,473	100.0000%	\$0	-\$21,473
95	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$1,820,816	P-95	\$0	\$1,820,816	99.6600%	\$0	\$1,814,625
96	316.000	Misc Power Equipment - Electric Disallowance - Iatan 1	-\$2,383	P-96	\$0	-\$2,383	100.0000%	\$0	-\$2,383
97		<b>TOTAL IATAN UNIT 1 - STEAM</b>	<b>\$137,288,908</b>		<b>\$0</b>	<b>\$137,288,908</b>		<b>\$0</b>	<b>\$136,821,098</b>
98		<b>IATAN UNIT 2 - STEAM</b>							
99	311.000	Structures - Electric - Iatan 2	\$29,516,775	P-99	\$0	\$29,516,775	99.6600%	\$0	\$29,416,418
100	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	P-100	\$0	-\$435,092	100.0000%	\$0	-\$435,092
101	312.000	Boiler Plant Equipment - Iatan 2	\$198,357,369	P-101	\$0	\$198,357,369	99.6600%	\$0	\$197,682,954
102	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-102	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
103	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	P-103	\$0	\$0	99.6600%	\$0	\$0
104	314.000	Turbogenerator - Electric - Iatan 2	\$71,364,934	P-104	\$0	\$71,364,934	99.6600%	\$0	\$71,122,293
105	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	P-105	\$0	-\$432,292	100.0000%	\$0	-\$432,292
106	315.000	Accessory Equipment - Electric - Iatan 2	\$17,791,172	P-106	\$0	\$17,791,172	99.6600%	\$0	\$17,730,682
107	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	P-107	\$0	-\$144,466	100.0000%	\$0	-\$144,466
108	316.000	Misc Power Plant - Electric - Iatan 2	\$1,217,789	P-108	\$0	\$1,217,789	99.6600%	\$0	\$1,213,649
109	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$16,154	P-109	\$0	-\$16,154	100.0000%	\$0	-\$16,154
110		<b>TOTAL IATAN UNIT 2 - STEAM</b>	<b>\$314,092,877</b>		<b>\$0</b>	<b>\$314,092,877</b>		<b>\$0</b>	<b>\$313,010,834</b>
111		<b>IATAN FACILITY COMMON - STEAM</b>							
112	310.000	Land - Electric - Iatan Common SJLP	\$11,381	P-112	\$0	\$11,381	99.6600%	\$0	\$11,342
113	311.000	Structures - Electric - Iatan Common	\$21,550,123	P-113	\$0	\$21,550,123	99.6600%	\$0	\$21,476,853
114	312.000	Boiler Plant Equipment - Iatan Common	\$53,023,598	P-114	\$0	\$53,023,598	99.6600%	\$0	\$52,843,318
115	312.020	Boiler AQC Equipment - Iatan Common	\$0	P-115	\$0	\$0	99.6600%	\$0	\$0
116	314.000	Turbogenerator - Electric - Iatan Common	\$1,741,935	P-116	\$0	\$1,741,935	99.6600%	\$0	\$1,736,012
117	315.000	Accessory Equipment - Iatan Common	\$7,583,772	P-117	\$0	\$7,583,772	99.6600%	\$0	\$7,557,987
118	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$837,331	P-118	\$0	\$837,331	99.6600%	\$0	\$834,484
119		<b>TOTAL IATAN FACILITY COMMON - STEAM</b>	<b>\$84,748,140</b>		<b>\$0</b>	<b>\$84,748,140</b>		<b>\$0</b>	<b>\$84,459,996</b>
120		<b>LAKE ROAD UNIT 1 - STEAM</b>							
121	310.000	Land - Electric - Lake Road 1 SJLP	\$0	P-121	\$0	\$0	75.7300%	\$0	\$0
122	311.000	Structures - Electric - Lake Road 1	\$850,069	P-122	\$0	\$850,069	75.7300%	\$0	\$643,757
123	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$184,181	P-123	\$0	\$184,181	65.5150%	\$0	\$120,666
124	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	P-124	\$0	\$0	65.5150%	\$0	\$0
125	314.000	Turbogenerator - Electric - Lake Road 1	\$3,512,636	P-125	\$0	\$3,512,636	99.2550%	\$0	\$3,486,467
126	315.000	Accessory Equipment - Electric - Lake Road 1	\$1,412,048	P-126	\$0	\$1,412,048	75.7300%	\$0	\$1,069,344
127	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	P-127	\$0	\$0	47.3810%	\$0	\$0
128		<b>TOTAL LAKE ROAD UNIT 1 - STEAM</b>	<b>\$5,958,934</b>		<b>\$0</b>	<b>\$5,958,934</b>		<b>\$0</b>	<b>\$5,320,234</b>
129		<b>LAKE ROAD UNIT 2 - STEAM</b>							
130	310.000	Land - Electric - Lake Road 2 SJLP	\$0	P-130	\$0	\$0	75.7300%	\$0	\$0
131	311.000	Structures - Electric - Lake Road 2	\$1,118,489	P-131	\$0	\$1,118,489	75.7300%	\$0	\$847,032
132	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$55,771	P-132	\$0	\$55,771	65.5150%	\$0	\$36,538
133	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	P-133	\$0	\$0	65.5150%	\$0	\$0
134	314.000	Turbogenerator - Electric - Lake Road 2	\$3,909,656	P-134	\$0	\$3,909,656	99.2550%	\$0	\$3,880,529
135	315.000	Accessory Equipment - Electric - Lake Road 2	\$410,375	P-135	\$0	\$410,375	75.7300%	\$0	\$310,777
136	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	P-136	\$0	\$0	47.3810%	\$0	\$0

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
137		TOTAL LAKE ROAD UNIT 2 - STEAM	\$5,494,291		\$0	\$5,494,291		\$0	\$5,074,876
138		LAKE ROAD UNIT 3 - STEAM							
139	310.000	Land - Electric - Lake Road 3 SJLP	\$0	P-139	\$0	\$0	75.7300%	\$0	\$0
140	311.000	Structures - Electric - Lake Road 3	\$361,336	P-140	\$0	\$361,336	75.7300%	\$0	\$273,640
141	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	P-141	\$0	\$0	65.5150%	\$0	\$0
142	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	P-142	\$0	\$0	65.5150%	\$0	\$0
143	314.000	Turbogenerator - Electric - Lake Road 3	\$1,330,316	P-143	\$0	\$1,330,316	99.2550%	\$0	\$1,320,405
144	315.000	Accessory Equipment - Electric - Lake Road 3	\$83,389	P-144	\$0	\$83,389	75.7300%	\$0	\$63,150
145	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	P-145	\$0	\$0	47.3810%	\$0	\$0
146		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,775,041		\$0	\$1,775,041		\$0	\$1,657,195
147		LAKE ROAD UNIT 4 - STEAM							
148	310.000	Land - Electric - Lake Road 4 SJLP	\$0	P-148	\$0	\$0	75.7300%	\$0	\$0
149	311.000	Structures - Electric - Lake Road 4	\$3,802,902	P-149	\$0	\$3,802,902	75.7300%	\$0	\$2,879,938
150	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$21,513,165	P-150	\$0	\$21,513,165	65.5150%	\$0	\$14,094,350
151	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$1,178,849	P-151	\$0	\$1,178,849	65.5150%	\$0	\$772,323
152	314.000	Turbogenerator - Electric - Lake Road 4	\$11,290,213	P-152	\$0	\$11,290,213	99.2550%	\$0	\$11,206,101
153	315.000	Accessory Equipment - Electric - Lake Road 4	\$3,942,747	P-153	\$0	\$3,942,747	75.7300%	\$0	\$2,985,842
154	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$21,443	P-154	\$0	\$21,443	47.3810%	\$0	\$10,160
155		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,749,319		\$0	\$41,749,319		\$0	\$31,948,714
156		LAKE ROAD BOILERS - STEAM							
157	310.000	Land - Electric - Lake Road Boilers SJLP	\$38,919	P-157	\$0	\$38,919	75.7300%	\$0	\$29,473
158	311.000	Structures - Electric - Lake Road Boilers	\$20,948,013	P-158	\$0	\$20,948,013	75.7300%	\$0	\$15,863,930
159	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$62,231,902	P-159	\$0	\$62,231,902	65.5150%	\$0	\$40,771,231
160	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$4,457,632	P-160	\$0	\$4,457,632	65.5150%	\$0	\$2,920,418
161	314.000	Turbogenerators - Electric - Lake Road Boilers	\$1,405,345	P-161	\$0	\$1,405,345	99.2550%	\$0	\$1,394,875
162	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$6,222,016	P-162	\$0	\$6,222,016	75.7300%	\$0	\$4,711,933
163	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$1,732,360	P-163	\$0	\$1,732,360	47.3810%	\$0	\$820,809
164		TOTAL LAKE ROAD BOILERS - STEAM	\$97,036,187		\$0	\$97,036,187		\$0	\$66,512,669
165		GMO DEPRECIATION ALLOWANCE							
166	312.990	Depreciation Allowance	\$0	P-166	\$0	\$0	99.6600%	\$0	\$0
167		TOTAL GMO DEPRECIATION ALLOWANCE	\$0		\$0	\$0		\$0	\$0
168		TOTAL STEAM PRODUCTION	\$1,364,832,463		\$3,743,589	\$1,368,576,052		\$0	\$1,322,924,503
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		COSSROADS UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-175	\$0	\$0	99.6600%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1 MPS	\$0	P-176	\$0	\$0	99.6600%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$0	P-177	\$0	\$0	99.6600%	\$0	\$0
178	342.000	Fuel Holders - Crossroads 1	\$0	P-178	\$0	\$0	99.6600%	\$0	\$0



KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
179	343.000	Prine Movers - Crossroads 1	\$0	P-179	\$0	\$0	99.6600%	\$0	\$0
180	344.000	Generators - Crossroads 1	\$0	P-180	\$0	\$0	99.6600%	\$0	\$0
181	345.000	Accessory - Crossroads 1	\$0	P-181	\$0	\$0	99.6600%	\$0	\$0
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-182	\$0	\$0	99.6600%	\$0	\$0
183		TOTAL COSSROADS UNIT 1 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-185	\$0	\$0	99.6600%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2 MPS	\$0	P-186	\$0	\$0	99.6600%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$0	P-187	\$0	\$0	99.6600%	\$0	\$0
188	342.000	Fuel Holders - Crossroads 2	\$0	P-188	\$0	\$0	99.6600%	\$0	\$0
189	343.000	Prime Movers - Crossroads 2	\$0	P-189	\$0	\$0	99.6600%	\$0	\$0
190	344.000	Generators - Crossroads 2	\$0	P-190	\$0	\$0	99.6600%	\$0	\$0
191	345.000	Accessory - Crossroads 2	\$0	P-191	\$0	\$0	99.6600%	\$0	\$0
192	346.000	Misc Power Plant Equip - Crossroads 2	\$0	P-192	\$0	\$0	99.6600%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
194		CROSSROADS UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-195	\$0	\$0	99.6600%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	P-196	\$0	\$0	99.6600%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$0	P-197	\$0	\$0	99.6600%	\$0	\$0
198	342.000	Fuel Holders - Crossroads 3	\$0	P-198	\$0	\$0	99.6600%	\$0	\$0
199	343.000	Prime Movers - Crossroads 3	\$0	P-199	\$0	\$0	99.6600%	\$0	\$0
200	344.000	Generators - Crossroads 3	\$0	P-200	\$0	\$0	99.6600%	\$0	\$0
201	345.000	Accessory - Crossroads 3	\$0	P-201	\$0	\$0	99.6600%	\$0	\$0
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-202	\$0	\$0	99.6600%	\$0	\$0
203		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-205	\$0	\$0	99.6600%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4 MPS	\$0	P-206	\$0	\$0	99.6600%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$0	P-207	\$0	\$0	99.6600%	\$0	\$0
208	342.000	Fuel Holders - Crossroad 4	\$0	P-208	\$0	\$0	99.6600%	\$0	\$0
209	343.000	Prime Movers - Crossroads 4	\$0	P-209	\$0	\$0	99.6600%	\$0	\$0
210	344.000	Generators - Crossroads 4	\$0	P-210	\$0	\$0	99.6600%	\$0	\$0
211	345.000	Accessory - Crossroads 4	\$0	P-211	\$0	\$0	99.6600%	\$0	\$0
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-212	\$0	\$0	99.6600%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	P-215	\$0	\$0	99.6600%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$0	P-216	\$0	\$0	99.6600%	\$0	\$0
217	341.000	Structures - Electric - Crossroads Common	\$0	P-217	\$0	\$0	99.6600%	\$0	\$0
218	342.000	Fuel Holders - Crossroads Common	\$0	P-218	\$0	\$0	99.6600%	\$0	\$0
219	343.000	Prime Movers - Crossroads Common	\$0	P-219	\$0	\$0	99.6600%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$0	P-220	\$0	\$0	99.6600%	\$0	\$0
221	345.000	Accessory - Crossroads Common	\$0	P-221	\$0	\$0	99.6600%	\$0	\$0
222	345.000	Misc Power Plant Equip - Crossroads Common	\$0	P-222	\$0	\$0	99.6600%	\$0	\$0
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$13,476,338	P-225	-\$3,891,687	\$9,584,651	99.6600%	\$0	\$9,552,063
226	340.000	Land - Electric - Total Crossroads	\$427,390	P-226	-\$240,351	\$187,039	99.6600%	\$0	\$186,403
227	341.000	Structures - Electric - Total Crossroads	\$2,941,646	P-227	-\$1,279,957	\$1,661,689	99.6600%	\$0	\$1,656,039
228	342.000	Fuel Holders - Total Crossroads	\$4,764,501	P-228	-\$2,418,184	\$2,346,317	99.6600%	\$0	\$2,338,340

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**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
229	343.000	Prime Movers - Total Crossroads	\$80,617,571	P-229	-\$44,761,402	\$35,856,169	99.6600%	\$0	\$35,734,258
230	344.000	Generators - Total Crossroads	\$16,441,651	P-230	-\$8,937,477	\$7,504,174	99.6600%	\$0	\$7,478,660
231	345.000	Accessory - Total Crossroads	\$15,427,456	P-231	-\$8,752,236	\$6,675,220	99.6600%	\$0	\$6,652,524
232	346.000	Misc Power Plant Equip - Total Crossroads	\$133,645	P-232	-\$73,591	\$60,054	99.6600%	\$0	\$59,850
233		<b>TOTAL TOTAL CROSSROADS - NATURAL GAS</b>	<b>\$134,230,198</b>		<b>-\$70,354,885</b>	<b>\$63,875,313</b>		<b>\$0</b>	<b>\$63,658,137</b>
234		<b>GREENWOOD UNIT 1 - NATURAL GAS</b>							
235	340.000	Land - Electric - Greenwood 1 MPS	\$0	P-235	\$0	\$0	99.6600%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$838,985	P-236	\$0	\$838,985	99.6600%	\$0	\$836,132
237	342.000	Fuel Holders - Greenwood 1	\$1,173,497	P-237	\$0	\$1,173,497	99.6600%	\$0	\$1,169,507
238	343.000	Prime Movers - Greenwood 1	\$9,091,418	P-238	\$0	\$9,091,418	99.6600%	\$0	\$9,060,507
239	344.000	Generators - Greenwood 1	\$2,748,806	P-239	\$0	\$2,748,806	99.6600%	\$0	\$2,739,460
240	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-240	\$0	\$2,020,094	99.6600%	\$0	\$2,013,226
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-241	\$0	\$0	99.6600%	\$0	\$0
242		<b>TOTAL GREENWOOD UNIT 1 - NATURAL GAS</b>	<b>\$15,872,800</b>		<b>\$0</b>	<b>\$15,872,800</b>		<b>\$0</b>	<b>\$15,818,832</b>
243		<b>GREENWOOD UNIT 2 - NATURAL GAS</b>							
244	340.000	Land - Electric - Greenwood 2	\$0	P-244	\$0	\$0	99.6600%	\$0	\$0
245	341.000	Structures - Electric - Greenwood 2	\$197,444	P-245	\$0	\$197,444	99.6600%	\$0	\$196,773
246	342.000	Fuel Holders - Greenwood 2	\$304,126	P-246	\$0	\$304,126	99.6600%	\$0	\$303,092
247	343.000	Prime Movers - Greenwood 2	\$8,835,348	P-247	\$0	\$8,835,348	99.6600%	\$0	\$8,805,308
248	344.000	Generators - Greenwood 2	\$2,095,886	P-248	\$0	\$2,095,886	99.6600%	\$0	\$2,088,760
249	345.000	Accessory Equipment - Greenwood 2	\$734,196	P-249	\$0	\$734,196	99.6600%	\$0	\$731,700
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-250	\$0	\$0	99.6600%	\$0	\$0
251		<b>TOTAL GREENWOOD UNIT 2 - NATURAL GAS</b>	<b>\$12,167,000</b>		<b>\$0</b>	<b>\$12,167,000</b>		<b>\$0</b>	<b>\$12,125,633</b>
252		<b>GREENWOOD UNIT 3 - NATURAL GAS</b>							
253	340.000	Land - Electric - Greenwood 3	\$0	P-253	\$0	\$0	99.6600%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$907,073	P-254	\$0	\$907,073	99.6600%	\$0	\$903,989
255	342.000	Fuel Holders - Greenwood 3	\$1,312,281	P-255	\$0	\$1,312,281	99.6600%	\$0	\$1,307,819
256	343.000	Prime Movers - Greenwood 3	\$7,679,744	P-256	\$0	\$7,679,744	99.6600%	\$0	\$7,653,633
257	344.000	Generators - Greenwood 3	\$1,815,224	P-257	\$0	\$1,815,224	99.6600%	\$0	\$1,809,052
258	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-258	\$0	\$1,645,544	99.6600%	\$0	\$1,639,949
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-259	\$0	\$0	99.6600%	\$0	\$0
260		<b>TOTAL GREENWOOD UNIT 3 - NATURAL GAS</b>	<b>\$13,359,866</b>		<b>\$0</b>	<b>\$13,359,866</b>		<b>\$0</b>	<b>\$13,314,442</b>
261		<b>GREENWOOD UNIT 4 - NATURAL GAS</b>							
262	340.000	Land - Electric - Greenwood 4	\$0	P-262	\$0	\$0	99.6600%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$119,335	P-263	\$0	\$119,335	99.6600%	\$0	\$118,929
264	342.000	Fuel Holders - Greenwood 4	\$360,339	P-264	\$0	\$360,339	99.6600%	\$0	\$359,114
265	343.000	Prime Movers - Greenwood 4	\$9,172,621	P-265	\$0	\$9,172,621	99.6600%	\$0	\$9,141,434
266	344.000	Generators - Greenwood 4	\$1,651,920	P-266	\$0	\$1,651,920	99.6600%	\$0	\$1,646,303
267	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-267	\$0	\$417,178	99.6600%	\$0	\$415,760
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-268	\$0	\$0	99.6600%	\$0	\$0
269		<b>TOTAL GREENWOOD UNIT 4 - NATURAL GAS</b>	<b>\$11,721,393</b>		<b>\$0</b>	<b>\$11,721,393</b>		<b>\$0</b>	<b>\$11,681,540</b>
270		<b>GREENWOOD COMMON</b>							
271	340.000	Land - Electric - Greenwood Common	\$233,662	P-271	\$0	\$233,662	99.6600%	\$0	\$232,868
272	341.000	Structures - Electric - Greenwood Common	\$3,336,559	P-272	\$0	\$3,336,559	99.6600%	\$0	\$3,325,215
273	342.000	Fuel Holders - Greenwood Common	\$537,372	P-273	\$0	\$537,372	99.6600%	\$0	\$535,545
274	343.000	Prime Movers - Greenwood Common	\$677,191	P-274	\$0	\$677,191	99.6600%	\$0	\$674,889
275	344.000	Generators - Greenwood Common	\$39,415	P-275	\$0	\$39,415	99.6600%	\$0	\$39,281
276	345.000	Accessory Equipment - Greenwood Common	\$2,062,489	P-276	\$0	\$2,062,489	99.6600%	\$0	\$2,055,477
277	346.000	Misc Power Plant Equip - Greenwood Common	\$88,300	P-277	\$0	\$88,300	99.6600%	\$0	\$88,000
278		<b>TOTAL GREENWOOD COMMON</b>	<b>\$6,974,988</b>		<b>\$0</b>	<b>\$6,974,988</b>		<b>\$0</b>	<b>\$6,951,275</b>
279		<b>NEVADA - OIL</b>							
280	340.000	Land - Electric Nevada MPS	\$59,905	P-280	\$0	\$59,905	99.6600%	\$0	\$59,701
281	341.000	Structures - Electric - Nevada	\$417,680	P-281	\$0	\$417,680	99.6600%	\$0	\$416,260

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**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
282	342.000	Fuel Holders - Nevada	\$777,964	P-282	\$0	\$777,964	99.6600%	\$0	\$775,319
283	343.000	Prime Movers - Nevada	\$935,801	P-283	\$0	\$935,801	99.6600%	\$0	\$932,619
284	344.000	Generators - Nevada	\$611,711	P-284	\$0	\$611,711	99.6600%	\$0	\$609,631
285	345.000	Accessory Equipment - Nevada	\$549,179	P-285	\$0	\$549,179	99.6600%	\$0	\$547,312
286	346.000	Misc Power Plant Equipment - Nevada	\$10,842	P-286	\$0	\$10,842	99.6600%	\$0	\$10,805
287		<b>TOTAL NEVADA - OIL</b>	<b>\$3,363,082</b>		<b>\$0</b>	<b>\$3,363,082</b>		<b>\$0</b>	<b>\$3,351,647</b>
288		<b>SOUTH HARPER UNIT 1 - NATURAL GAS</b>							
289	340.000	Land - Electric - South Harper 1	\$0	P-289	\$0	\$0	99.6600%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-290	\$0	\$1,313,183	99.6600%	\$0	\$1,308,718
291	342.000	Fuel Holders - South Harper 1	\$400,000	P-291	\$0	\$400,000	99.6600%	\$0	\$398,640
292	343.000	Prime Movers - South Harper 1	\$22,598,798	P-292	\$0	\$22,598,798	99.6600%	\$0	\$22,521,962
293	344.000	Generators - South Harper 1	\$5,750,000	P-293	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
294	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-294	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-295	\$0	\$0	99.6600%	\$0	\$0
296		<b>TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS</b>	<b>\$34,481,150</b>		<b>\$0</b>	<b>\$34,481,150</b>		<b>\$0</b>	<b>\$34,363,914</b>
297		<b>SOUTH HARPER UNIT 2 - NATURAL GAS</b>							
298	340.000	Land - Electric - South Harper 2	\$0	P-298	\$0	\$0	99.6600%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-299	\$0	\$1,312,301	99.6600%	\$0	\$1,307,839
300	342.000	Fuel Holders - South Harper 2	\$400,000	P-300	\$0	\$400,000	99.6600%	\$0	\$398,640
301	343.000	Prime Movers - South Harper 2	\$23,162,459	P-301	\$0	\$23,162,459	99.6600%	\$0	\$23,083,707
302	344.000	Generators - South Harper 2	\$5,750,000	P-302	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
303	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-303	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-304	\$0	\$0	99.6600%	\$0	\$0
305		<b>TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS</b>	<b>\$35,043,929</b>		<b>\$0</b>	<b>\$35,043,929</b>		<b>\$0</b>	<b>\$34,924,780</b>
306		<b>SOUTH HARPER UNIT 3 - NATURAL GAS</b>							
307	340.000	Land - Electric - South Harper 3	\$0	P-307	\$0	\$0	99.6600%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-308	\$0	\$1,313,674	99.6600%	\$0	\$1,309,208
309	342.000	Fuel Holders - South Harper 3	\$400,000	P-309	\$0	\$400,000	99.6600%	\$0	\$398,640
310	343.000	Prime Movers - South Harper 3	\$22,663,342	P-310	\$0	\$22,663,342	99.6600%	\$0	\$22,586,287
311	344.000	Generators - South Harper 3	\$5,750,000	P-311	\$0	\$5,750,000	99.6600%	\$0	\$5,730,450
312	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-312	\$0	\$4,419,169	99.6600%	\$0	\$4,404,144
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-313	\$0	\$0	99.6600%	\$0	\$0
314		<b>TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS</b>	<b>\$34,546,185</b>		<b>\$0</b>	<b>\$34,546,185</b>		<b>\$0</b>	<b>\$34,428,729</b>
315		<b>SOUTH HARPER - COMMON</b>							
316	340.000	Land - Electric - South Harper Common	\$1,034,874	P-316	\$0	\$1,034,874	99.6600%	\$0	\$1,031,355
317	341.000	Structures - Electric - South Harper Common	\$8,166,683	P-317	\$0	\$8,166,683	99.6600%	\$0	\$8,138,916
318	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-318	\$0	\$2,804,627	99.6600%	\$0	\$2,795,091
319	343.000	Prime Movers - South Harper Common	\$1,810,414	P-319	\$0	\$1,810,414	99.6600%	\$0	\$1,804,259
320	344.000	Generators - South Harper Common	\$286,032	P-320	\$0	\$286,032	99.6600%	\$0	\$285,059
321	345.000	Accessory Equipment - South Harper Common	\$4,013,723	P-321	\$0	\$4,013,723	99.6600%	\$0	\$4,000,076
322	346.000	Misc Power Plant Equip - South Harper Common	\$297,903	P-322	\$0	\$297,903	99.6600%	\$0	\$296,890
323		<b>TOTAL SOUTH HARPER - COMMON</b>	<b>\$18,414,256</b>		<b>\$0</b>	<b>\$18,414,256</b>		<b>\$0</b>	<b>\$18,351,646</b>
324		<b>LAKE ROAD TURBINE 5 - NATURAL GAS &amp; OIL</b>							
325	340.000	Land - Electric Lake Road 5 SJLP	\$0	P-325	\$0	\$0	99.6600%	\$0	\$0
326	341.000	Structures - Electric Lake Road 5	\$1,405,684	P-326	\$0	\$1,405,684	99.6600%	\$0	\$1,400,905
327	342.000	Fuel Holders - Lake Road 5	\$616,605	P-327	\$0	\$616,605	99.6600%	\$0	\$614,509
328	343.000	Prime Movers - Lake Road 5	\$11,037,526	P-328	\$0	\$11,037,526	99.6600%	\$0	\$10,999,998
329	344.000	Generators - Lake Road 5	\$2,133,864	P-329	\$0	\$2,133,864	99.6600%	\$0	\$2,126,609
330	345.000	Accessory Equipment - Lake Road 5	\$917,861	P-330	\$0	\$917,861	99.6600%	\$0	\$914,740
331	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	P-331	\$0	\$0	99.6600%	\$0	\$0
332		<b>TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS &amp; OIL</b>	<b>\$16,111,540</b>		<b>\$0</b>	<b>\$16,111,540</b>		<b>\$0</b>	<b>\$16,056,761</b>

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric Lake Road 6 SJLP	\$0	P-334	\$0	\$0	99.6600%	\$0	\$0
335	341.000	Structures - Electric Lake Road 6	\$218,663	P-335	\$0	\$218,663	99.6600%	\$0	\$217,920
336	342.000	Fuel Holders - Lake Road 6	\$0	P-336	\$0	\$0	99.6600%	\$0	\$0
337	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-337	\$0	\$3,713,380	99.6600%	\$0	\$3,700,755
338	344.000	Generators - Lake Road 6	\$355,767	P-338	\$0	\$355,767	99.6600%	\$0	\$354,557
339	345.000	Accessory Equipment - Lake Road 6	\$956,473	P-339	\$0	\$956,473	99.6600%	\$0	\$953,221
340	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	P-340	\$0	\$0	99.6600%	\$0	\$0
341		<b>TOTAL LAKE ROAD TURBINE 6 - OIL</b>	<b>\$5,244,283</b>		<b>\$0</b>	<b>\$5,244,283</b>		<b>\$0</b>	<b>\$5,226,453</b>
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric Lake Road 7 SJLP	\$0	P-343	\$0	\$0	99.6600%	\$0	\$0
344	341.000	Structures - Electric Lake Road 7	\$28,418	P-344	\$0	\$28,418	99.6600%	\$0	\$28,321
345	342.000	Fuel Holders - Lake Road 7	\$9,587	P-345	\$0	\$9,587	99.6600%	\$0	\$9,554
346	343.000	Prime Movers - Lake Road 7	\$2,019,537	P-346	\$0	\$2,019,537	99.6600%	\$0	\$2,012,671
347	344.000	Generators - Lake Road 7	\$117,190	P-347	\$0	\$117,190	99.6600%	\$0	\$116,792
348	345.000	Accessory Equipment - Lake Road 7	\$747,564	P-348	\$0	\$747,564	99.6600%	\$0	\$745,022
349	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	P-349	\$0	\$0	99.6600%	\$0	\$0
350		<b>TOTAL LAKE ROAD TURBINE 7 - OIL</b>	<b>\$2,922,296</b>		<b>\$0</b>	<b>\$2,922,296</b>		<b>\$0</b>	<b>\$2,912,360</b>
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric Landfill Turbine SJLP	\$0	P-352	\$0	\$0	99.6600%	\$0	\$0
353	341.000	Structures - Electric Landfill Turbine	\$129,632	P-353	\$0	\$129,632	99.6600%	\$0	\$129,191
354	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-354	\$0	\$2,309,870	99.6600%	\$0	\$2,302,016
355	343.000	Prime Movers - Landfill Turbine	\$11,018	P-355	\$0	\$11,018	99.6600%	\$0	\$10,981
356	344.000	Generators - Landfill Turbine	\$2,574,775	P-356	\$0	\$2,574,775	99.6600%	\$0	\$2,566,021
357	345.000	Accessory Equipment - Landfill Turbine	\$41,622	P-357	\$0	\$41,622	99.6600%	\$0	\$41,480
358	346.000	Misc Power Plant Equipment - Landfill Turbine	\$0	P-358	\$0	\$0	99.6600%	\$0	\$0
359		<b>TOTAL LANDFILL TURBINE - METHANE GAS</b>	<b>\$5,066,917</b>		<b>\$0</b>	<b>\$5,066,917</b>		<b>\$0</b>	<b>\$5,049,689</b>
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric Ralph Green 3 SJLP	\$11,376	P-361	\$0	\$11,376	99.6600%	\$0	\$11,337
362	341.000	Structures - Electric Ralph Green 3	\$1,859,964	P-362	\$0	\$1,859,964	99.6600%	\$0	\$1,853,640
363	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-363	\$0	\$453,765	99.6600%	\$0	\$452,222
364	343.000	Prime Movers - Ralph Green 3	\$5,487,483	P-364	\$0	\$5,487,483	99.6600%	\$0	\$5,468,826
365	344.000	Generators - Ralph Green 3	\$6,396,677	P-365	\$0	\$6,396,677	99.6600%	\$0	\$6,374,928
366	345.000	Accessory Equipment - Ralph Green 3	\$1,574,781	P-366	\$0	\$1,574,781	99.6600%	\$0	\$1,569,427
367	346.000	Misc Power Plant Equipment - Ralph Green 3	\$31,050	P-367	\$0	\$31,050	99.6600%	\$0	\$30,944
368		<b>TOTAL RALPH GREEN UNIT 3 - NATURAL GAS</b>	<b>\$15,815,096</b>		<b>\$0</b>	<b>\$15,815,096</b>		<b>\$0</b>	<b>\$15,761,324</b>
369		OTHER PRODUCTION - SOLAR							
370	344.010	Other Production Generators - Solar	\$8,429,121	P-370	-\$5,269,044	\$3,160,077	99.6600%	\$0	\$3,149,333
371		<b>TOTAL OTHER PRODUCTION - SOLAR</b>	<b>\$8,429,121</b>		<b>-\$5,269,044</b>	<b>\$3,160,077</b>		<b>\$0</b>	<b>\$3,149,333</b>
372		<b>TOTAL OTHER PRODUCTION</b>	<b>\$373,764,100</b>		<b>-\$75,623,929</b>	<b>\$298,140,171</b>		<b>\$0</b>	<b>\$297,126,495</b>
373		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
374		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-374	\$0	\$0	99.6600%	\$0	\$0
375		<b>TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
376		<b>TOTAL PRODUCTION PLANT</b>	<b>\$1,738,596,563</b>		<b>-\$71,880,340</b>	<b>\$1,666,716,223</b>		<b>\$0</b>	<b>\$1,620,050,998</b>
377		TRANSMISSION PLANT							
378	350.000	Land - Transmission	\$2,884,090	P-378	\$0	\$2,884,090	99.6600%	\$0	\$2,874,284
379	350.001	Land Rights - Transmission	\$1,972,660	P-379	\$0	\$1,972,660	99.6600%	\$0	\$1,965,953
380	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-380	\$0	\$12,977,912	99.6600%	\$0	\$12,933,787
381	352.000	Structures & Improvements - Transmission	\$9,114,179	P-381	\$0	\$9,114,179	99.6600%	\$0	\$9,083,191
382	353.000	Station Equipment - Transmission	\$182,141,383	P-382	-\$1,750,630	\$180,390,753	99.6600%	\$0	\$179,777,424

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
383	353.030	Station Equipment Communication - Transmission	\$125,547	P-383	\$0	\$125,547	99.6600%	\$0	\$125,120
384	354.000	Towers and Fixtures - Transmission	\$323,639	P-384	\$0	\$323,639	99.6600%	\$0	\$322,539
385	355.000	Poles and Fixtures - Transmission	\$126,338,364	P-385	\$0	\$126,338,364	99.6600%	\$0	\$125,908,814
386	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-386	-\$1,402,180	-\$1,402,180	100.0000%	\$0	-\$1,402,180
387	356.000	Overhead Conductors & Devices - Transmission	\$73,339,580	P-387	\$0	\$73,339,580	99.6600%	\$0	\$73,090,225
388	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-388	-\$3,221,404	-\$3,221,404	100.0000%	\$0	-\$3,221,404
389	357.000	Underground Conduit - Transmission	\$16,148	P-389	\$0	\$16,148	99.6600%	\$0	\$16,093
390	358.000	Underground Conductors & Devices - Transmission	\$86,562	P-390	\$0	\$86,562	99.6600%	\$0	\$86,268
391		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$409,320,064</b>		<b>-\$6,374,214</b>	<b>\$402,945,850</b>		<b>\$0</b>	<b>\$401,560,114</b>
392		<b>TRANSMISSION RETIREMENTS WORK IN PROGRESS</b>							
393		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-393	\$0	\$0	99.6600%	\$0	\$0
394		<b>TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
395		<b>DISTRIBUTION PLANT</b>							
396	360.000	Land - Electric Distribution	\$5,619,932	P-396	\$0	\$5,619,932	99.7602%	\$0	\$5,606,455
397	360.010	Land Rights - Electric Distribution	\$382,240	P-397	\$0	\$382,240	99.7602%	\$0	\$381,323
398	360.020	Land Leased - Distribution	\$22,228	P-398	\$0	\$22,228	99.7602%	\$0	\$22,175
399	361.000	Structures & Improvements - Distribution	\$12,498,685	P-399	\$0	\$12,498,685	99.7602%	\$0	\$12,468,713
400	362.000	Station Equipment - Distribution	\$203,325,298	P-400	\$0	\$203,325,298	99.7602%	\$0	\$202,837,724
401	364.000	Poles, Towers & Fixtures - Distribution	\$268,116,533	P-401	\$0	\$268,116,533	99.7602%	\$0	\$267,473,590
402	365.000	Overhead Conductors & Devices - Distribution	\$174,457,169	P-402	\$0	\$174,457,169	99.7602%	\$0	\$174,038,821
403	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-403	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
404	366.000	Underground Circuit - Distribution	\$84,185,261	P-404	\$0	\$84,185,261	99.7602%	\$0	\$83,983,385
405	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-405	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
406	367.000	Underground Conductors & Devices - Distribution	\$184,044,811	P-406	\$0	\$184,044,811	99.7602%	\$0	\$183,603,472
407	368.000	Line Transformers - Distribution	\$244,786,537	P-407	\$0	\$244,786,537	99.7602%	\$0	\$244,199,539
408	369.010	Services - Overhead - Distribution	\$23,054,321	P-408	\$0	\$23,054,321	99.7602%	\$0	\$22,999,037
409	369.020	Services - Underground - Distribution	\$78,493,891	P-409	\$0	\$78,493,891	99.7602%	\$0	\$78,305,663
410	370.000	Meters - Distribution	\$29,095,334	P-410	\$0	\$29,095,334	99.7602%	\$0	\$29,025,563
411	370.010	Meters - PURPA Distribution	\$2,038,114	P-411	\$0	\$2,038,114	99.7602%	\$0	\$2,033,227
412	370.020	Meters - AMI Distribution	\$21,698,411	P-412	\$0	\$21,698,411	99.7602%	\$0	\$21,646,378
413	371.000	Customer Premise Meter Installations - Distribution	\$23,474,053	P-413	-\$703,995	\$22,770,058	99.7602%	\$0	\$22,715,455
414	373.000	Street Lighting and Traffic Signal - Distribution	\$44,074,689	P-414	\$0	\$44,074,689	99.7602%	\$0	\$43,968,998
415		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$1,399,367,507</b>		<b>-\$4,080,411</b>	<b>\$1,395,287,096</b>		<b>\$0</b>	<b>\$1,391,933,102</b>
416		<b>DISTRIBUTION RETIREMENTS WORK IN PROGRESS</b>							
417		Distribution - Salvage and Removal Retirements not yet classified	\$0	P-417	\$0	\$0	99.7602%	\$0	\$0
418		<b>TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
419		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
420		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
421		<b>GENERAL PLANT</b>							
422	389.000	Land Rights - General	\$1,892,211	P-422	\$0	\$1,892,211	95.4304%	\$0	\$1,805,745
423	390.010	Land RT/ROW - Depreciation - Electric	\$2,303	P-423	\$0	\$2,303	95.4304%	\$0	\$2,198
424	390.000	Structures & Improvements - General	\$49,198,511	P-424	\$0	\$49,198,511	95.4304%	\$0	\$46,950,336
425	391.000	Office Furniture & Equipment - General	\$7,206,978	P-425	\$0	\$7,206,978	95.4304%	\$0	\$6,877,648

KCPL Greater Missouri Operations  
Case No. ER-2018-0146  
Test Year 12 Months Ending June 30, 2017  
True-Up through June 30, 2018  
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
426	391.020	Office Furniture - Computers - General	\$5,285,521	P-426	\$0	\$5,285,521	95.4304%	\$0	\$5,043,994
427	391.040	Office Furniture - Software - General	\$1,343,248	P-427	\$0	\$1,343,248	95.4304%	\$0	\$1,281,867
428	392.000	Transportation Equipment - Autos - General	\$122,445	P-428	\$0	\$122,445	95.4304%	\$0	\$116,850
429	392.010	Transportation Equip - Light Trucks - General	\$5,207,561	P-429	\$0	\$5,207,561	95.4304%	\$0	\$4,969,596
430	392.020	Transportation Equip - Heavy Trucks - General	\$26,026,968	P-430	\$0	\$26,026,968	95.4304%	\$0	\$24,837,640
431	392.030	Transportation Equip - Tractors - General	\$203,787	P-431	\$0	\$203,787	95.4304%	\$0	\$194,475
432	392.040	Transportation Equip - Trailers - General	\$1,206,901	P-432	\$0	\$1,206,901	95.4304%	\$0	\$1,151,750
433	392.050	Transportation Equip - Medium Trucks General	\$152,369	P-433	\$0	\$152,369	95.4304%	\$0	\$145,406
434	393.000	Stores Equipment - General	\$58,875	P-434	\$0	\$58,875	95.4304%	\$0	\$56,185
435	394.000	Tools - General	\$5,149,372	P-435	\$0	\$5,149,372	95.4304%	\$0	\$4,914,066
436	395.000	Labaratory Equipment - General	\$3,970,151	P-436	\$0	\$3,970,151	95.4304%	\$0	\$3,788,731
437	396.000	Power Operated Equipment - General	\$6,460,639	P-437	\$0	\$6,460,639	95.4304%	\$0	\$6,165,414
438	397.000	Communication Equipment - General	\$41,036,438	P-438	\$0	\$41,036,438	95.4304%	\$0	\$39,161,237
439	398.000	Miscellaneous Equipment - General	\$448,414	P-439	\$0	\$448,414	95.4304%	\$0	\$427,923
440		<b>TOTAL GENERAL PLANT</b>	<b>\$154,972,692</b>		<b>\$0</b>	<b>\$154,972,692</b>		<b>\$0</b>	<b>\$147,891,061</b>
441		<b>GENERAL PLANT - LAKE ROAD</b>							
442	391.000	Office Furniture and Equipment - General	\$237,196	P-442	\$0	\$237,196	75.7300%	\$0	\$179,629
443	391.020	Office Furniture - Computer - General	\$130,517	P-443	\$0	\$130,517	75.7300%	\$0	\$98,841
444	391.040	Office Furniture- Software-General	\$0	P-444	\$0	\$0	75.7300%	\$0	\$0
445	392.000	Transportation Equipment-Autos - General	\$0	P-445	\$0	\$0	75.7300%	\$0	\$0
446	392.010	Transportation Equip-Light Trucks - General	\$260,282	P-446	\$0	\$260,282	75.7300%	\$0	\$197,112
447	392.020	Transportation Equip-Heavy Trucks - General	\$71,418	P-447	\$0	\$71,418	75.7300%	\$0	\$54,085
448	392.030	Transportation Equip-Tractors - General	\$0	P-448	\$0	\$0	75.7300%	\$0	\$0
449	392.040	Transportation Equip- Trailers - General	\$95,073	P-449	\$0	\$95,073	75.7300%	\$0	\$71,999
450	392.050	Transportation Equip-Medium Trucks - General	\$0	P-450	\$0	\$0	75.7300%	\$0	\$0
451	393.000	Stores Equipment-General	\$23,379	P-451	\$0	\$23,379	75.7300%	\$0	\$17,705
452	394.000	Tools-General	\$304,431	P-452	\$0	\$304,431	75.7300%	\$0	\$230,546
453	395.000	Labaratory Equipment-General	\$436,007	P-453	\$0	\$436,007	75.7300%	\$0	\$330,188
454	396.000	Power Operated Equipment-General	\$951,494	P-454	\$0	\$951,494	75.7300%	\$0	\$720,566
455	397.000	Communication Equipment-General	\$675,607	P-455	\$0	\$675,607	75.7300%	\$0	\$511,637
456	398.000	Miscellaneous Equipment-General	\$44,059	P-456	\$0	\$44,059	75.7300%	\$0	\$33,366
457		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$3,229,463</b>		<b>\$0</b>	<b>\$3,229,463</b>		<b>\$0</b>	<b>\$2,445,674</b>
458		<b>GENERAL RETIREMENTS WORK IN PROGRESS</b>							
459		General- Salvage andn Removal Retirements not yet classified	\$0	P-459	\$0	\$0	75.7300%	\$0	\$0
460		<b>TOTAL GENERAL RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
461		<b>INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP</b>							
462	310.090	Industrial Steam - Land SJLP	\$11,450	P-462	\$0	\$11,450	0.0000%	\$0	\$0
463	311.090	Industrial Steam- Structures & Improvements SJLP	\$30,158	P-463	\$0	\$30,158	0.0000%	\$0	\$0
464	312.090	Industrial Steam- Boiler SJLP	\$1,761,456	P-464	\$0	\$1,761,456	0.0000%	\$0	\$0
465	315.090	Industrial Steam- Accessory SJLP	\$48,849	P-465	\$0	\$48,849	0.0000%	\$0	\$0
466	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$132,908	P-466	\$0	\$132,908	0.0000%	\$0	\$0
467	376.090	Industrial Steam- Mains SJLP	\$1,420,926	P-467	\$0	\$1,420,926	0.0000%	\$0	\$0
468	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$485,291	P-468	\$0	\$485,291	0.0000%	\$0	\$0
469	380.090	Industrial Steam- Services SJLP	\$100,842	P-469	\$0	\$100,842	0.0000%	\$0	\$0
470	381.090	Industrial Steam- Services- SJLP	\$363,850	P-470	\$0	\$363,850	0.0000%	\$0	\$0
471		<b>TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP</b>	<b>\$4,355,730</b>		<b>\$0</b>	<b>\$4,355,730</b>		<b>\$0</b>	<b>\$0</b>
472		<b>INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS</b>							
473		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-473	\$0	\$0	0.0000%	\$0	\$0

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
474		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
475		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
476		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	\$0	P-476	-\$3,835,702	-\$3,835,702	100.0000%	\$0	-\$3,835,702
477		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,835,702	-\$3,835,702		\$0	-\$3,835,702
478		TOTAL PLANT IN SERVICE	<u>\$3,728,286,071</u>		<u>-\$86,170,667</u>	<u>\$3,642,115,404</u>		<u>\$0</u>	<u>\$3,578,482,636</u>

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Adjustments to Plant in Service**

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-78	Structures - Electric - Jeffrey Common	311.000		\$111,704		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$111,704		\$0	
P-79	Boiler Plant Equipment - Electric - Jeffrey Com	312.000		\$410,538		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$410,538		\$0	
P-80	Boiler AQC Equipment - Electric - Jeffrey Com	312.020		\$1,438,628		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$1,438,628		\$0	
P-82	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		\$1,750,630		\$0	
P-83	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Taylor)		\$32,089		\$0	
P-225	Miscellaneous Intangible - Substation (353) To	303.100		-\$3,891,687		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$3,891,687		\$0	
P-226	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0



**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Adjustments to Plant in Service**

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$240,351		\$0	
P-227	Structures - Electric - Total Crossroads	341.000		-\$1,279,957		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$1,279,957		\$0	
P-228	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$2,418,184		\$0	
P-229	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$44,761,402		\$0	
P-230	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$8,937,477		\$0	
P-231	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$8,752,236		\$0	
P-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$73,591		\$0	
P-370	Other Production Generators - Solar	344.010		-\$5,269,044		\$0
	1. To allocate The Greenwood Solar Facility as of 12/31/2017 (Lyons)		-\$5,269,044		\$0	

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-382	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		-\$1,750,630		\$0	
P-386	Poles and Fixtures - Disallowance Stipulation	355.000		-\$1,402,180		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$1,402,180		\$0	
P-388	Conductors & Devices - Disallowance Stipulation	356.000		-\$3,221,404		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$3,221,404		\$0	
P-403	Overhead Conductors & Devices - Disallowance Stipulation	365.000		-\$3,055,085		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$3,055,085		\$0	
P-405	Underground Circuit - Disallowance Stipulation	366.000		-\$321,331		\$0
	1. To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$321,331		\$0	
P-413	Customer Premise Meter Installations - Distribution	371.000		-\$703,995		\$0
	1. Adjustment to remove plant at December 31, 2017 relating to electric vehicle charging stations (Majors)		-\$703,995		\$0	

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-476	Capitalized Long-Term Incentive Stock Awards			-\$3,835,702		\$0
	1. To remove capitalized Long Term Incentive Compensation (Majors).		-\$3,562,838		\$0	
	2. To remove portion of capitalized short term incentive compensation based on earnings metrics (Majors).		-\$272,864		\$0	
<b>Total Plant Adjustments</b>				<b>-\$86,170.667</b>		<b>\$0</b>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric	\$96,664	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353)	\$604,275	0.00%	\$0	0	0.00%
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section)	\$0	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 year	\$16,387,894	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 year Iatan	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road	\$348,810	0.00%	\$0	0	0.00%
8	303.090	Misc - Transmission Ln MINT Line	\$71,873	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible - Iatan Highway & Bridge	\$927,873	0.00%	\$0	0	0.00%
10		TOTAL INTANGIBLE PLANT	\$18,437,389		\$0		
11		PRODUCTION PLANT					
12		STEAM PRODUCTION					
13		SIBLEY UNIT 1 - STEAM					
14	310.000	Land-Electric Sibley 1 MPS	\$265,059	0.00%	\$0	0	0.00%
15	311.000	Structures-Electric Sibley 1	\$3,787,181	1.87%	\$70,820	0	0.00%
16	312.000	Boiler Plant Equipment - Electric Sibley 1	\$28,599,847	2.19%	\$626,337	0	0.00%
17	312.020	Boiler AQC Equipment - Electric Sibley 1	\$2,414,434	2.19%	\$52,876	0	0.00%
18	314.000	Turbogenerator - Electric Sibley 1	\$3,436,846	2.33%	\$80,079	0	0.00%
19	315.000	Accessory Equipment - Electric Sibley 1	\$2,051,367	2.40%	\$49,233	0	0.00%
20	316.000	Misc Power Plant Equipment - Electric 1	\$149,531	2.50%	\$3,738	0	0.00%
21		TOTAL SIBLEY UNIT 1 - STEAM	\$40,704,265		\$883,083		
22		SIBLEY UNIT 2 - STEAM					
23	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
24	311.000	Structures - Electric Sibley 2	\$1,454,298	1.87%	\$27,195	0	0.00%
25	312.000	Boiler Plant Equipment - Electric Sibley 2	\$20,524,003	2.19%	\$449,476	0	0.00%
26	312.020	Boiler AQC Equipment - Electric Sibley 2	\$2,388,061	2.19%	\$52,299	0	0.00%
27	314.000	Turbogenerator - Electric Sibley 2	\$12,043,958	2.33%	\$280,624	0	0.00%
28	315.000	Accessory Equipment - Electric Sibley 2	\$1,908,108	2.40%	\$45,795	0	0.00%
29	316.000	Misc Power Plant Equipment - Electric S 2	\$103,910	2.50%	\$2,598	0	0.00%
30		TOTAL SIBLEY UNIT 2 - STEAM	\$38,422,338		\$857,987		
31		SIBLEY UNIT 3 - STEAM					
32	310.000	Land - Electric Sibley 3 MPS	\$108,288	0.00%	\$0	0	0.00%
33	311.000	Structures - Electric Sibley 3	\$15,401,368	1.87%	\$288,006	0	0.00%
34	312.000	Boiler Plant Equipment - Electric Sibley 3	\$140,115,470	2.19%	\$3,068,529	0	0.00%
35	312.020	Boiler AQC Equipment - Electric Sibley 3	\$94,382,273	2.19%	\$2,066,972	0	0.00%
36	314.000	Turbogenerator - Electric Sibley 3	\$41,537,520	2.33%	\$967,824	0	0.00%
37	315.000	Accessory Equipment - Electric Sibley 3	\$9,809,914	2.40%	\$235,438	0	0.00%
38	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$683,761	2.50%	\$17,094	0	0.00%
39		TOTAL SIBLEY UNIT 3 - STEAM	\$302,038,594		\$6,643,863		
40		SIBLEY FACILITY COMMON - STEAM					
41	310.000	Land - Electric - Sibley Common MPS	\$22,011	0.00%	\$0	0	0.00%
42	311.000	Structures - Electric - Sibley Common	\$40,918,603	1.87%	\$765,178	0	0.00%
43	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$42,111,811	2.19%	\$922,249	0	0.00%
44	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$2,704,313	2.19%	\$59,224	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	314.000	Turbogenerator - Electric - Sibley Common	\$814,383	2.33%	\$18,975	0	0.00%
46	315.000	Accessory Equipment - Electric - Sibley Common	\$5,401,814	2.40%	\$129,644	0	0.00%
47	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$2,693,309	2.50%	\$67,333	0	0.00%
48		TOTAL SIBLEY FACILITY COMMON - STEAM	\$94,666,244		\$1,962,603		
49		JEFFREY UNIT 1 - STEAM					
50	310.000	Land - Electric Jeffrey 1 MPS	\$81,988	0.00%	\$0	0	0.00%
51	311.000	Structures - Electric Jeffrey 1	\$6,290,935	1.87%	\$117,640	0	0.00%
52	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$15,123,717	2.10%	\$317,598	0	0.00%
53	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$30,789,258	2.10%	\$646,574	0	0.00%
54	314.000	Turbogenerator - Electric - Jeffrey 1	\$6,106,006	2.31%	\$141,049	0	0.00%
55	315.000	Accessory Equipment - Electric - Jeffrey 1	\$2,288,105	2.37%	\$54,228	0	0.00%
56	316.000	Misc Power Plant - Electric - Jeffrey 1	\$416,264	2.59%	\$10,781	0	0.00%
57		TOTAL JEFFREY UNIT 1 - STEAM	\$61,096,273		\$1,287,870		
58		JEFFREY UNIT 2 - STEAM					
59	310.000	Land - Electric - Jeffrey 2 MPS	\$71,041	0.00%	\$0	0	0.00%
60	311.000	Structures - Electric - Jeffrey 2	\$5,122,707	1.87%	\$95,795	0	0.00%
61	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$19,444,928	2.10%	\$408,343	0	0.00%
62	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$15,162,387	2.10%	\$318,410	0	0.00%
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,680,064	2.31%	\$154,309	0	0.00%
64	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,873,792	2.37%	\$44,409	0	0.00%
65	316.000	Misc Power Plant - Electric - Jeffrey 2	\$713,595	2.59%	\$18,482	0	0.00%
66		TOTAL JEFFREY UNIT 2 - STEAM	\$49,068,514		\$1,039,748		
67		JEFFREY UNIT 3 - STEAM					
68	310.000	Land - Electric - Jeffrey 3 MPS	\$3,085	0.00%	\$0	0	0.00%
69	311.000	Structures - Electric - Jeffrey 3	\$5,758,578	1.87%	\$107,685	0	0.00%
70	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$23,504,902	2.10%	\$493,603	0	0.00%
71	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$15,418,317	2.10%	\$323,785	0	0.00%
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,392,274	2.31%	\$170,762	0	0.00%
73	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,393,350	2.37%	\$56,722	0	0.00%
74	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$405,074	2.59%	\$10,491	0	0.00%
75		TOTAL JEFFREY UNIT 3 - STEAM	\$54,875,580		\$1,163,048		
76		JEFFREY FACILITY COMMON - STEAM					
77	310.000	Land - Electric - Jeffrey Common MPS	\$210,423	0.00%	\$0	0	0.00%
78	311.000	Structures - Electric - Jeffrey Common	\$5,385,015	1.87%	\$100,700	0	0.00%
79	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$6,108,273	2.10%	\$128,274	0	0.00%
80	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$19,233,467	2.10%	\$403,903	0	0.00%
81	314.000	Turbogenerator - Electric - Jeffrey Common	\$1,759,070	2.31%	\$40,635	0	0.00%
82	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,954,360	2.37%	\$70,018	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
83	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,596,471	2.59%	\$41,349	0	0.00%
84		TOTAL JEFFREY FACILITY COMMON - STEAM	\$37,247,079		\$784,879		
85		IATAN UNIT 1 - STEAM					
86	310.000	Land - Electric - Iatan 1 SJLP	\$248,431	0.00%	\$0	0	0.00%
87	311.000	Structures - Electric - Iatan 1	\$4,706,295	1.84%	\$86,596	0	0.00%
88	311.000	Structures - Electric Disallowance - Iatan 1	-\$15,150	1.84%	-\$279	0	0.00%
89	312.000	Boiler Plant Equipment - Iatan 1	\$101,586,004	2.04%	\$2,072,354	0	0.00%
90	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	2.04%	-\$5,359	0	0.00%
91	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$453,677	2.04%	\$9,255	0	0.00%
92	314.000	Turbogenerator - Electric - Iatan 1	\$15,561,532	2.30%	\$357,915	0	0.00%
93	315.000	Accessory Equipment - Electric - Iatan 1	\$12,752,260	2.34%	\$298,403	0	0.00%
94	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	2.34%	-\$502	0	0.00%
95	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$1,814,625	2.49%	\$45,184	0	0.00%
96	316.000	Misc Power Equipment - Electric Disallowance - Iatan 1	-\$2,383	2.49%	-\$59	0	0.00%
97		TOTAL IATAN UNIT 1 - STEAM	\$136,821,098		\$2,863,508		
98		IATAN UNIT 2 - STEAM					
99	311.000	Structures - Electric - Iatan 2	\$29,416,418	1.86%	\$547,145	0	0.00%
100	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	1.86%	-\$8,093	0	0.00%
101	312.000	Boiler Plant Equipment - Iatan 2	\$197,682,954	2.14%	\$4,230,415	0	0.00%
102	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	2.14%	-\$66,921	0	0.00%
103	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	0.00%	\$0	0	0.00%
104	314.000	Turbogenerator - Electric - Iatan 2	\$71,122,293	2.32%	\$1,650,037	0	0.00%
105	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.32%	-\$10,029	0	0.00%
106	315.000	Accessory Equipment - Electric - Iatan 2	\$17,730,682	2.38%	\$421,990	0	0.00%
107	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.38%	-\$3,438	0	0.00%
108	316.000	Misc Power Plant - Electric - Iatan 2	\$1,213,649	2.50%	\$30,341	0	0.00%
109	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$16,154	2.50%	-\$404	0	0.00%
110		TOTAL IATAN UNIT 2 - STEAM	\$313,010,834		\$6,791,043		
111		IATAN FACILITY COMMON - STEAM					
112	310.000	Land - Electric - Iatan Common SJLP	\$11,342	0.00%	\$0	0	0.00%
113	311.000	Structures - Electric - Iatan Common	\$21,476,853	1.85%	\$397,322	0	0.00%
114	312.000	Boiler Plant Equipment - Iatan Common	\$52,843,318	2.09%	\$1,104,425	0	0.00%
115	312.020	Boiler AQC Equipment - Iatan Common	\$0	0.00%	\$0	0	0.00%
116	314.000	Turbogenerator - Electric - Iatan Common	\$1,736,012	2.31%	\$40,102	0	0.00%
117	315.000	Accessory Equipment - Iatan Common	\$7,557,987	2.36%	\$178,368	0	0.00%
118	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$834,484	2.49%	\$20,779	0	0.00%
119		TOTAL IATAN FACILITY COMMON - STEAM	\$84,459,996		\$1,740,996		
120		LAKE ROAD UNIT 1 - STEAM					
121	310.000	Land - Electric - Lake Road 1 SJLP	\$0	0.00%	\$0	0	0.00%
122	311.000	Structures - Electric - Lake Road 1	\$643,757	1.90%	\$12,231	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
123	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$120,666	2.16%	\$2,606	0	0.00%
124	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	2.16%	\$0	0	0.00%
125	314.000	Turbogenerator - Electric - Lake Road 1	\$3,486,467	2.33%	\$81,235	0	0.00%
126	315.000	Accessory Equipment - Electric - Lake Road 1	\$1,069,344	2.37%	\$25,343	0	0.00%
127	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	2.90%	\$0	0	0.00%
128		<b>TOTAL LAKE ROAD UNIT 1 - STEAM</b>	<b>\$5,320,234</b>		<b>\$121,415</b>		
129		<b>LAKE ROAD UNIT 2 - STEAM</b>					
130	310.000	Land - Electric - Lake Road 2 SJLP	\$0	0.00%	\$0	0	0.00%
131	311.000	Structures - Electric - Lake Road 2	\$847,032	1.90%	\$16,094	0	0.00%
132	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$36,538	2.16%	\$789	0	0.00%
133	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	2.16%	\$0	0	0.00%
134	314.000	Turbogenerator - Electric - Lake Road 2	\$3,880,529	2.33%	\$90,416	0	0.00%
135	315.000	Accessory Equipment - Electric - Lake Road 2	\$310,777	2.37%	\$7,365	0	0.00%
136	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	2.90%	\$0	0	0.00%
137		<b>TOTAL LAKE ROAD UNIT 2 - STEAM</b>	<b>\$5,074,876</b>		<b>\$114,664</b>		
138		<b>LAKE ROAD UNIT 3 - STEAM</b>					
139	310.000	Land - Electric - Lake Road 3 SJLP	\$0	0.00%	\$0	0	0.00%
140	311.000	Structures - Electric - Lake Road 3	\$273,640	1.90%	\$5,199	0	0.00%
141	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	2.16%	\$0	0	0.00%
142	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	2.16%	\$0	0	0.00%
143	314.000	Turbogenerator - Electric - Lake Road 3	\$1,320,405	2.33%	\$30,765	0	0.00%
144	315.000	Accessory Equipment - Electric - Lake Road 3	\$63,150	2.37%	\$1,497	0	0.00%
145	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	2.90%	\$0	0	0.00%
146		<b>TOTAL LAKE ROAD UNIT 3 - STEAM</b>	<b>\$1,657,195</b>		<b>\$37,461</b>		
147		<b>LAKE ROAD UNIT 4 - STEAM</b>					
148	310.000	Land - Electric - Lake Road 4 SJLP	\$0	0.00%	\$0	0	0.00%
149	311.000	Structures - Electric - Lake Road 4	\$2,879,938	1.90%	\$54,719	0	0.00%
150	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$14,094,350	2.16%	\$304,438	0	0.00%
151	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$772,323	2.16%	\$16,682	0	0.00%
152	314.000	Turbogenerator - Electric - Lake Road 4	\$11,206,101	2.33%	\$261,102	0	0.00%
153	315.000	Accessory Equipment - Electric - Lake Road 4	\$2,985,842	2.37%	\$70,764	0	0.00%
154	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$10,160	2.90%	\$295	0	0.00%
155		<b>TOTAL LAKE ROAD UNIT 4 - STEAM</b>	<b>\$31,948,714</b>		<b>\$708,000</b>		
156		<b>LAKE ROAD BOILERS - STEAM</b>					
157	310.000	Land - Electric - Lake Road Boilers SJLP	\$29,473	0.00%	\$0	0	0.00%
158	311.000	Structures - Electric - Lake Road Boilers	\$15,863,930	1.90%	\$301,415	0	0.00%
159	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$40,771,231	2.16%	\$880,659	0	0.00%
160	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$2,920,418	2.16%	\$63,081	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
161	314.000	Turbogenerators - Electric - Lake Road Boilers	\$1,394,875	2.33%	\$32,501	0	0.00%
162	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$4,711,933	2.37%	\$111,673	0	0.00%
163	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$820,809	2.90%	\$23,803	0	0.00%
164		TOTAL LAKE ROAD BOILERS - STEAM	\$66,512,669		\$1,413,132		
165		GMO DEPRECIATION ALLOWANCE					
166	312.990	Depreciation Allowance	\$0	0.00%	\$0	0	0.00%
167		TOTAL GMO DEPRECIATION ALLOWANCE	\$0		\$0		
168		TOTAL STEAM PRODUCTION	\$1,322,924,503		\$28,413,300		
169		NUCLEAR PRODUCTION					
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
171		HYDRAULIC PRODUCTION					
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
173		OTHER PRODUCTION					
174		CROSSROADS UNIT 1 - NATURAL GAS					
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
176	340.000	Land - Electric - Crossroads 1 MPS	\$0	0.00%	\$0	0	0.00%
177	341.000	Structures - Electric - Crossroads 1	\$0	1.75%	\$0	0	0.00%
178	342.000	Fuel Holders - Crossroads 1	\$0	3.09%	\$0	0	0.00%
179	343.000	Prime Movers - Crossroads 1	\$0	4.81%	\$0	0	0.00%
180	344.000	Generators - Crossroads 1	\$0	3.87%	\$0	0	0.00%
181	345.000	Accessory - Crossroads 1	\$0	2.85%	\$0	0	0.00%
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	3.57%	\$0	0	0.00%
183		TOTAL CROSSROADS UNIT 1 - NATURAL GAS	\$0		\$0		
184		CROSSROADS UNIT 2 - NATURAL GAS					
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
186	340.000	Land - Electric - Crossroads 2 MPS	\$0	0.00%	\$0	0	0.00%
187	341.000	Structures - Electric - Crossroads 2	\$0	1.75%	\$0	0	0.00%
188	342.000	Fuel Holders - Crossroads 2	\$0	3.09%	\$0	0	0.00%
189	343.000	Prime Movers - Crossroads 2	\$0	4.81%	\$0	0	0.00%
190	344.000	Generators - Crossroads 2	\$0	3.87%	\$0	0	0.00%
191	345.000	Accessory - Crossroads 2	\$0	2.85%	\$0	0	0.00%
192	346.000	Misc Power Plant Equip - Crossroads 2	\$0	3.57%	\$0	0	0.00%
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0		
194		CROSSROADS UNIT 3 - NATURAL GAS					
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
196	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	341.000	Structures - Electric - Crossroads 3	\$0	1.75%	\$0	0	0.00%
198	342.000	Fuel Holders - Crossroads 3	\$0	3.09%	\$0	0	0.00%
199	343.000	Prime Movers - Crossroads 3	\$0	4.81%	\$0	0	0.00%
200	344.000	Generators - Crossroads 3	\$0	3.87%	\$0	0	0.00%
201	345.000	Accessory - Crossroads 3	\$0	2.85%	\$0	0	0.00%



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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	3.57%	\$0	0	0.00%
203		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0		
204		CROSSROADS UNIT 4 - NATURAL GAS					
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
206	340.000	Land - Electric - Crossroads 4 MPS	\$0	0.00%	\$0	0	0.00%
207	341.000	Structures - Electric - Crossroads 4	\$0	1.75%	\$0	0	0.00%
208	342.000	Fuel Holders - Crossroad 4	\$0	3.09%	\$0	0	0.00%
209	343.000	Prime Movers - Crossroads 4	\$0	4.81%	\$0	0	0.00%
210	344.000	Generators - Crossroads 4	\$0	3.87%	\$0	0	0.00%
211	345.000	Accessory - Crossroads 4	\$0	2.85%	\$0	0	0.00%
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	3.57%	\$0	0	0.00%
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0		
214		CROSSROADS COMMON - NATURAL GAS					
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	0.00%	\$0	0	0.00%
216	340.000	Land - Electric - Crossroads Common	\$0	0.00%	\$0	0	0.00%
217	341.000	Structures - Electric - Crossroads Common	\$0	1.75%	\$0	0	0.00%
218	342.000	Fuel Holders - Crossroads Common	\$0	3.09%	\$0	0	0.00%
219	343.000	Prime Movers - Crossroads Common	\$0	4.81%	\$0	0	0.00%
220	344.000	Generators - Crossroads Common	\$0	3.87%	\$0	0	0.00%
221	345.000	Accessory - Crossroads Common	\$0	2.85%	\$0	0	0.00%
222	345.000	Misc Power Plant Equip - Crossroads Common	\$0	3.57%	\$0	0	0.00%
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0		
224		TOTAL CROSSROADS - NATURAL GAS					
225	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$9,552,063	0.00%	\$0	0	0.00%
226	340.000	Land - Electric - Total Crossroads	\$186,403	0.00%	\$0	0	0.00%
227	341.000	Structures - Electric - Total Crossroads	\$1,656,039	1.75%	\$28,981	0	0.00%
228	342.000	Fuel Holders - Total Crossroads	\$2,338,340	3.09%	\$72,255	0	0.00%
229	343.000	Prime Movers - Total Crossroads	\$35,734,258	4.81%	\$1,718,818	0	0.00%
230	344.000	Generators - Total Crossroads	\$7,478,660	3.87%	\$289,424	0	0.00%
231	345.000	Accessory - Total Crossroads	\$6,652,524	2.85%	\$189,597	0	0.00%
232	346.000	Misc Power Plant Equip - Total Crossroads	\$59,850	3.57%	\$2,137	0	0.00%
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$63,658,137		\$2,301,212		
234		GREENWOOD UNIT 1 - NATURAL GAS					
235	340.000	Land - Electric - Greenwood 1 MPS	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures - Electric - Greenwood 1	\$836,132	1.75%	\$14,632	0	0.00%
237	342.000	Fuel Holders - Greenwood 1	\$1,169,507	3.09%	\$36,138	0	0.00%
238	343.000	Prime Movers - Greenwood 1	\$9,060,507	4.81%	\$435,810	0	0.00%
239	344.000	Generators - Greenwood 1	\$2,739,460	3.87%	\$106,017	0	0.00%
240	345.000	Accessory Equipment - Greenwood 1	\$2,013,226	2.85%	\$57,377	0	0.00%
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	3.57%	\$0	0	0.00%
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$15,818,832		\$649,974		
243		GREENWOOD UNIT 2 - NATURAL GAS					
244	340.000	Land - Electric - Greenwood 2	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
245	341.000	Structures - Electric - Greenwood 2	\$196,773	1.75%	\$3,444	0	0.00%
246	342.000	Fuel Holders - Greenwood 2	\$303,092	3.09%	\$9,366	0	0.00%
247	343.000	Prime Movers - Greenwood	\$8,805,308	4.81%	\$423,535	0	0.00%
248	344.000	Generators - Greenwood 2	\$2,088,760	3.87%	\$80,835	0	0.00%
249	345.000	Accessory Equipment - Greenwood 2	\$731,700	2.85%	\$20,853	0	0.00%
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	3.57%	\$0	0	0.00%
251		<b>TOTAL GREENWOOD UNIT 2 - NATURAL GAS</b>	<b>\$12,125,633</b>		<b>\$538,033</b>		
252		<b>GREENWOOD UNIT 3 - NATURAL GAS</b>					
253	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures - Electric - Greenwood 3	\$903,989	1.75%	\$15,820	0	0.00%
255	342.000	Fuel Holders - Greenwood 3	\$1,307,819	3.09%	\$40,412	0	0.00%
256	343.000	Prime Movers - Greenwood 3	\$7,653,633	4.81%	\$368,140	0	0.00%
257	344.000	Generators - Greenwood 3	\$1,809,052	3.87%	\$70,010	0	0.00%
258	345.000	Accessory Equipment - Greenwood 3	\$1,639,949	2.85%	\$46,739	0	0.00%
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	3.57%	\$0	0	0.00%
260		<b>TOTAL GREENWOOD UNIT 3 - NATURAL GAS</b>	<b>\$13,314,442</b>		<b>\$541,121</b>		
261		<b>GREENWOOD UNIT 4 - NATURAL GAS</b>					
262	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
263	341.000	Structures - Electric - Greenwood 4	\$118,929	1.75%	\$2,081	0	0.00%
264	342.000	Fuel Holders - Greenwood 4	\$359,114	3.09%	\$11,097	0	0.00%
265	343.000	Prime Movers - Greenwood 4	\$9,141,434	4.81%	\$439,703	0	0.00%
266	344.000	Generators - Greenwood 4	\$1,646,303	3.87%	\$63,712	0	0.00%
267	345.000	Accessory Equipment - Greenwood 4	\$415,760	2.85%	\$11,849	0	0.00%
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	3.57%	\$0	0	0.00%
269		<b>TOTAL GREENWOOD UNIT 4 - NATURAL GAS</b>	<b>\$11,681,540</b>		<b>\$528,442</b>		
270		<b>GREENWOOD COMMON</b>					
271	340.000	Land - Electric - Greenwood Common	\$232,868	0.00%	\$0	0	0.00%
272	341.000	Structures - Electric - Greenwood Common	\$3,325,215	1.75%	\$58,191	0	0.00%
273	342.000	Fuel Holders - Greenwood Common	\$535,545	3.09%	\$16,548	0	0.00%
274	343.000	Prime Movers - Greenwood Common	\$674,889	4.81%	\$32,462	0	0.00%
275	344.000	Generators - Greenwood Common	\$39,281	3.87%	\$1,520	0	0.00%
276	345.000	Accessory Equipment - Greenwood Common	\$2,055,477	2.85%	\$58,581	0	0.00%
277	346.000	Misc Power Plant Equip - Greenwood Common	\$88,000	3.57%	\$3,142	0	0.00%
278		<b>TOTAL GREENWOOD COMMON</b>	<b>\$6,951,275</b>		<b>\$170,444</b>		
279		<b>NEVADA - OIL</b>					
280	340.000	Land - Electric Nevada MPS	\$59,701	0.00%	\$0	0	0.00%
281	341.000	Structures - Electric - Nevada	\$416,260	1.75%	\$7,285	0	0.00%
282	342.000	Fuel Holders - Nevada	\$775,319	3.09%	\$23,957	0	0.00%
283	343.000	Prime Movers - Nevada	\$932,619	4.81%	\$44,859	0	0.00%
284	344.000	Generators - Nevada	\$609,631	3.87%	\$23,593	0	0.00%
285	345.000	Accessory Equipment - Nevada	\$547,312	2.85%	\$15,598	0	0.00%
286	346.000	Misc Power Plant Equipment - Nevada	\$10,805	3.57%	\$386	0	0.00%
287		<b>TOTAL NEVADA - OIL</b>	<b>\$3,351,647</b>		<b>\$115,678</b>		
288		<b>SOUTH HARPER UNIT 1 - NATURAL GAS</b>					
289	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
290	341.000	Structures - Electric - South Harper 1	\$1,308,718	1.75%	\$22,903	0	0.00%
291	342.000	Fuel Holders - South Harper 1	\$398,640	3.09%	\$12,318	0	0.00%
292	343.000	Prime Movers - South Harper 1	\$22,521,962	4.81%	\$1,083,306	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
293	344.000	Generators - South Harper 1	\$5,730,450	3.87%	\$221,768	0	0.00%
294	345.000	Accessory Equipment - South Harper 1	\$4,404,144	2.85%	\$125,518	0	0.00%
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	3.57%	\$0	0	0.00%
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,363,914		\$1,465,813		
297		SOUTH HARPER UNIT 2 - NATURAL GAS					
298	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
299	341.000	Structures - Electric - South Harper 2	\$1,307,839	1.75%	\$22,887	0	0.00%
300	342.000	Fuel Holders - South Harper 2	\$398,640	3.09%	\$12,318	0	0.00%
301	343.000	Prime Movers - South Harper 2	\$23,083,707	4.81%	\$1,110,326	0	0.00%
302	344.000	Generators - South Harper 2	\$5,730,450	3.87%	\$221,768	0	0.00%
303	345.000	Accessory Equipment - South Harper 2	\$4,404,144	2.85%	\$125,518	0	0.00%
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	3.57%	\$0	0	0.00%
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$34,924,780		\$1,492,817		
306		SOUTH HARPER UNIT 3 - NATURAL GAS					
307	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
308	341.000	Structures - Electric - South Harper 3	\$1,309,208	1.75%	\$22,911	0	0.00%
309	342.000	Fuel Holders - South Harper 3	\$398,640	3.09%	\$12,318	0	0.00%
310	343.000	Prime Movers - South Harper 3	\$22,586,287	4.81%	\$1,086,400	0	0.00%
311	344.000	Generators - South Harper 3	\$5,730,450	3.87%	\$221,768	0	0.00%
312	345.000	Accessory Equipment - South Harper 3	\$4,404,144	2.85%	\$125,518	0	0.00%
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	3.57%	\$0	0	0.00%
314		TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS	\$34,428,729		\$1,468,915		
315		SOUTH HARPER - COMMON					
316	340.000	Land - Electric - South Harper Common	\$1,031,355	0.00%	\$0	0	0.00%
317	341.000	Structures - Electric - South Harper Common	\$8,138,916	1.75%	\$142,431	0	0.00%
318	342.000	Fuel Holders - South Harper Common	\$2,795,091	3.09%	\$86,368	0	0.00%
319	343.000	Prime Movers - South Harper Common	\$1,804,259	4.81%	\$86,785	0	0.00%
320	344.000	Generators - South Harper Common	\$285,059	3.87%	\$11,032	0	0.00%
321	345.000	Accessory Equipment - South Harper Common	\$4,000,076	2.85%	\$114,002	0	0.00%
322	346.000	Misc Power Plant Equip - South Harper Common	\$296,890	3.57%	\$10,599	0	0.00%
323		TOTAL SOUTH HARPER - COMMON	\$18,351,646		\$451,217		
324		LAKE ROAD TURBINE 5 - NATURAL GAS & OIL					
325	340.000	Land - Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
326	341.000	Structures - Electric Lake Road 5	\$1,400,905	1.75%	\$24,516	0	0.00%
327	342.000	Fuel Holders - Lake Road 5	\$614,509	3.09%	\$18,988	0	0.00%
328	343.000	Prime Movers - Lake Road 5	\$10,999,998	4.81%	\$529,100	0	0.00%
329	344.000	Generators - Lake Road 5	\$2,126,609	3.87%	\$82,300	0	0.00%
330	345.000	Accessory Equipment - Lake Road 5	\$914,740	2.85%	\$26,070	0	0.00%
331	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	3.57%	\$0	0	0.00%
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS & OIL	\$16,056,761		\$680,974		
333		LAKE ROAD TURBINE 6 - OIL					
334	340.000	Land - Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
335	341.000	Structures - Electric Lake Road 6	\$217,920	1.75%	\$3,814	0	0.00%
336	342.000	Fuel Holders - Lake Road 6	\$0	3.09%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
337	343.000	Prime Movers - Lake Road 6	\$3,700,755	4.81%	\$178,006	0	0.00%
338	344.000	Generators - Lake Road 6	\$354,557	3.87%	\$13,721	0	0.00%
339	345.000	Accessory Equipment - Lake Road 6	\$953,221	2.85%	\$27,167	0	0.00%
340	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	3.57%	\$0	0	0.00%
341		<b>TOTAL LAKE ROAD TURBINE 6 - OIL</b>	<b>\$5,226,453</b>		<b>\$222,708</b>		
342		<b>LAKE ROAD TURBINE 7 - OIL</b>					
343	340.000	Land - Electric Lake Road 7 SJLP	\$0	0.00%	\$0	0	0.00%
344	341.000	Structures - Electric Lake Road 7	\$28,321	1.75%	\$496	0	0.00%
345	342.000	Fuel Holders - Lake Road 7	\$9,554	3.09%	\$295	0	0.00%
346	343.000	Prime Movers - Lake Road 7	\$2,012,671	4.81%	\$96,809	0	0.00%
347	344.000	Generators - Lake Road 7	\$116,792	3.87%	\$4,520	0	0.00%
348	345.000	Accessory Equipment - Lake Road 7	\$745,022	2.85%	\$21,233	0	0.00%
349	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	3.57%	\$0	0	0.00%
350		<b>TOTAL LAKE ROAD TURBINE 7 - OIL</b>	<b>\$2,912,360</b>		<b>\$123,353</b>		
351		<b>LANDFILL TURBINE - METHANE GAS</b>					
352	340.000	Land - Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
353	341.000	Structures - Electric Landfill Turbine	\$129,191	1.75%	\$2,261	0	0.00%
354	342.000	Fuel Holders - Landfill Turbine	\$2,302,016	3.09%	\$71,132	0	0.00%
355	343.000	Prime Movers - Landfill Turbine	\$10,981	4.81%	\$528	0	0.00%
356	344.000	Generators - Landfill Turbine	\$2,566,021	3.87%	\$99,305	0	0.00%
357	345.000	Accessory Equipment - Landfill Turbine	\$41,480	2.85%	\$1,182	0	0.00%
358	346.000	Misc Power Plant Equipment - Landfill Turbine	\$0	3.57%	\$0	0	0.00%
359		<b>TOTAL LANDFILL TURBINE - METHANE GAS</b>	<b>\$5,049,689</b>		<b>\$174,408</b>		
360		<b>RALPH GREEN UNIT 3 - NATURAL GAS</b>					
361	340.000	Land - Electric Ralph Green 3 SJLP	\$11,337	0.00%	\$0	0	0.00%
362	341.000	Structures - Electric Ralph Green 3	\$1,853,640	1.75%	\$32,439	0	0.00%
363	342.000	Fuel Holders - Ralph Green 3	\$452,222	3.09%	\$13,974	0	0.00%
364	343.000	Prime Movers - Ralph Green 3	\$5,468,826	4.81%	\$263,051	0	0.00%
365	344.000	Generators - Ralph Green 3	\$6,374,928	3.87%	\$246,710	0	0.00%
366	345.000	Accessory Equipment - Ralph Green 3	\$1,569,427	2.85%	\$44,729	0	0.00%
367	346.000	Misc Power Plant Equipment - Ralph Green 3	\$30,944	3.57%	\$1,105	0	0.00%
368		<b>TOTAL RALPH GREEN UNIT 3 - NATURAL GAS</b>	<b>\$15,761,324</b>		<b>\$602,008</b>		
369		<b>OTHER PRODUCTION - SOLAR</b>					
370	344.010	Other Production Generators - Solar	\$3,149,333	5.52%	\$173,843	0	0.00%
371		<b>TOTAL OTHER PRODUCTION - SOLAR</b>	<b>\$3,149,333</b>		<b>\$173,843</b>		
372		<b>TOTAL OTHER PRODUCTION</b>	<b>\$297,126,495</b>		<b>\$11,700,960</b>		
373		<b>OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS</b>					
374		Other Production - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
375		<b>TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>		
376		<b>TOTAL PRODUCTION PLANT</b>	<b>\$1,620,050,998</b>		<b>\$40,114,260</b>		
377		<b>TRANSMISSION PLANT</b>					
378	350.000	Land - Transmission	\$2,874,284	0.00%	\$0	0	0.00%
379	350.001	Land Rights - Transmission	\$1,965,953	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
380	350.040	Land Rights - Depreciable - Transmission	\$12,933,787	0.00%	\$0	0	0.00%
381	352.000	Structures & Improvements - Transmission	\$9,083,191	1.83%	\$166,222	0	0.00%
382	353.000	Station Equipment - Transmission	\$179,777,424	1.70%	\$3,056,216	0	0.00%
383	353.030	Station Equipment Communication - Transmission	\$125,120	1.70%	\$2,127	0	0.00%
384	354.000	Towers and Fixtures - Transmission	\$322,539	1.85%	\$5,967	0	0.00%
385	355.000	Poles and Fixtures - Transmission	\$125,908,814	2.93%	\$3,689,128	0	0.00%
386	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$1,402,180	2.93%	-\$41,084	0	0.00%
387	356.000	Overhead Conductors & Devices - Transmission	\$73,090,225	2.32%	\$1,695,693	0	0.00%
388	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	-\$3,221,404	2.32%	-\$74,737	0	0.00%
389	357.000	Underground Conduit - Transmission	\$16,093	1.70%	\$274	0	0.00%
390	358.000	Underground Conductors & Devices - Transmission	\$86,268	2.49%	\$2,148	0	0.00%
391		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$401,560,114</b>		<b>\$8,501,954</b>		
392		<b>TRANSMISSION RETIREMENTS WORK IN PROGRESS</b>					
393		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
394		<b>TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>		
395		<b>DISTRIBUTION PLANT</b>					
396	360.000	Land - Electric Distribution	\$5,606,455	0.00%	\$0	0	0.00%
397	360.010	Land Rights - Electric Distribution	\$381,323	0.00%	\$0	0	0.00%
398	360.020	Land Leased - Distribution	\$22,175	0.00%	\$0	0	0.00%
399	361.000	Structures & Improvements - Distribution	\$12,468,713	1.61%	\$200,746	0	0.00%
400	362.000	Station Equipment - Distribution	\$202,837,724	2.08%	\$4,219,025	0	0.00%
401	364.000	Poles, Towers & Fixtures - Distribution	\$267,473,590	3.89%	\$10,404,723	0	0.00%
402	365.000	Overhead Conductors & Devices - Distribution	\$174,038,821	2.18%	\$3,794,046	0	0.00%
403	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	-\$3,055,085	2.18%	-\$66,601	0	0.00%
404	366.000	Underground Circuit - Distribution	\$83,983,385	1.70%	\$1,427,718	0	0.00%
405	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	-\$321,331	1.70%	-\$5,463	0	0.00%
406	367.000	Underground Conductors & Devices - Distribution	\$183,603,472	2.49%	\$4,571,726	0	0.00%
407	368.000	Line Transformers - Distribution	\$244,199,539	3.45%	\$8,424,884	0	0.00%
408	369.010	Services - Overhead - Distribution	\$22,999,037	3.64%	\$837,165	0	0.00%
409	369.020	Services - Underground - Distribution	\$78,305,663	3.05%	\$2,388,323	0	0.00%
410	370.000	Meters - Distribution	\$29,025,563	2.00%	\$580,511	0	0.00%
411	370.010	Meters - PURPA Distribution	\$2,033,227	7.14%	\$145,172	0	0.00%
412	370.020	Meters - AMI Distribution	\$21,646,378	5.00%	\$1,082,319	0	0.00%
413	371.000	Customer Premise Meter Installations - Distribution	\$22,715,455	5.12%	\$1,163,031	0	0.00%
414	373.000	Street Lighting and Traffic Signal - Distribution	\$43,968,998	3.18%	\$1,398,214	0	0.00%
415		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$1,391,933,102</b>		<b>\$40,565,539</b>		
416		<b>DISTRIBUTION RETIREMENTS WORK IN PROGRESS</b>					
417		Distribution - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
418		<b>TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
419		INCENTIVE COMPENSATION					
		CAPITALIZATION					
420		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
421		GENERAL PLANT					
422	389.000	Land Rights - General	\$1,805,745	0.00%	\$0	0	0.00%
423	390.010	Land RT/ROW - Depreciation - Electric	\$2,198	0.00%	\$0	0	0.00%
424	390.000	Structures & Improvements - General	\$46,950,336	2.73%	\$1,281,744	0	0.00%
425	391.000	Office Furniture & Equipment - General	\$6,877,648	5.00%	\$343,882	0	0.00%
426	391.020	Office Furniture - Computers - General	\$5,043,994	12.50%	\$630,499	0	0.00%
427	391.040	Office Furniture - Software - General	\$1,281,867	11.11%	\$142,415	0	0.00%
428	392.000	Transportation Equipment - Autos - General	\$116,850	11.25%	\$13,146	0	0.00%
429	392.010	Transportation Equip - Light Trucks - General	\$4,969,596	11.25%	\$559,080	0	0.00%
430	392.020	Transportation Equip - Heavy Trucks - General	\$24,837,640	11.25%	\$2,794,235	0	0.00%
431	392.030	Transportation Equip - Tractors - General	\$194,475	11.25%	\$21,878	0	0.00%
432	392.040	Transportation Equip - Trailers - General	\$1,151,750	11.25%	\$129,572	0	0.00%
433	392.050	Transportation Equip - Medium Trucks	\$145,406	11.25%	\$16,358	0	0.00%
		General					
434	393.000	Stores Equipment - General	\$56,185	4.00%	\$2,247	0	0.00%
435	394.000	Tools - General	\$4,914,066	4.00%	\$196,563	0	0.00%
436	395.000	Laboratory Equipment - General	\$3,788,731	3.30%	\$125,028	0	0.00%
437	396.000	Power Operated Equipment - General	\$6,165,414	4.45%	\$274,361	0	0.00%
438	397.000	Communication Equipment - General	\$39,161,237	3.70%	\$1,448,966	0	0.00%
439	398.000	Miscellaneous Equipment - General	\$427,923	4.00%	\$17,117	0	0.00%
440		TOTAL GENERAL PLANT	\$147,891,061		\$7,997,091		
441		GENERAL PLANT - LAKE ROAD					
442	391.000	Office Furniture and Equipment - General	\$179,629	5.00%	\$8,981	0	0.00%
443	391.020	Office Furniture - Computer - General	\$98,841	12.50%	\$12,355	0	0.00%
444	391.040	Office Furniture- Software-General	\$0	11.11%	\$0	0	0.00%
445	392.000	Transportation Equipment-Autos - General	\$0	11.25%	\$0	0	0.00%
446	392.010	Transportation Equip-Light Trucks - General	\$197,112	11.25%	\$22,175	0	0.00%
447	392.020	Transportation Equip-Heavy Trucks - General	\$54,085	11.25%	\$6,085	0	0.00%
448	392.030	Transportation Equip-Tractors - General	\$0	11.25%	\$0	0	0.00%
449	392.040	Transportation Equip- Trailers - General	\$71,999	11.25%	\$8,100	0	0.00%
450	392.050	Transportation Equip-Medium Trucks - General	\$0	11.25%	\$0	0	0.00%
451	393.000	Stores Equipment-General	\$17,705	4.00%	\$708	0	0.00%
452	394.000	Tools-General	\$230,546	4.00%	\$9,222	0	0.00%
453	395.000	Laboratory Equipment-General	\$330,188	3.30%	\$10,896	0	0.00%
454	396.000	Power Operated Equipment-General	\$720,566	4.45%	\$32,065	0	0.00%
455	397.000	Communication Equipment-General	\$511,637	3.70%	\$18,931	0	0.00%
456	398.000	Miscellaneous Equipment-General	\$33,366	4.00%	\$1,335	0	0.00%
457		TOTAL GENERAL PLANT - LAKE ROAD	\$2,445,674		\$130,853		
458		GENERAL RETIREMENTS WORK IN PROGRESS					
459		General- Salvage andn Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
460		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
461		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
462	310.090	Industrial Steam - Land SJLP	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
463	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
464	312.090	Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%
465	315.090	Industrial Steam- Accessory SJLP	\$0	0.00%	\$0	0	0.00%
466	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$0	0.00%	\$0	0	0.00%
467	376.090	Industrial Steam- Mains SJLP	\$0	0.00%	\$0	0	0.00%
468	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$0	0.00%	\$0	0	0.00%
469	380.090	Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00%
470	381.090	Industrial Steam- Services- SJLP	\$0	0.00%	\$0	0	0.00%
471		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
472		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
473		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
474		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
475		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
476		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	-\$3,835,702	0.00%	\$0	0	0.00%
477		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,835,702		\$0		
478		<b>Total Depreciation</b>	<b>\$3,578,482,636</b>		<b>\$97,309,697</b>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intang Plant - Organization - Electric	\$15,811	R-2	\$0	\$15,811	100.0000%	\$0	\$15,811
3	303.010	Misc Intangible - Substation (like 353)	\$96,754	R-3	\$0	\$96,754	100.0000%	\$0	\$96,754
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section)	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.020	Misc Intangible - Capitalized Software - 5 year	\$15,116,114	R-5	\$0	\$15,116,114	100.0000%	\$0	\$15,116,114
6	303.020	Misc Intangible - Capitalized Software - 5 year latan	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road	\$350,000	R-7	\$0	\$350,000	100.0000%	\$0	\$350,000
8	303.090	Misc - Transmission Ln MINT Line	\$23,788	R-8	\$0	\$23,788	100.0000%	\$0	\$23,788
9	303.100	Misc Intangible - latan Highway & Bridge	\$135,488	R-9	\$0	\$135,488	99.6600%	\$0	\$135,027
10		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$15,737,955</b>		<b>\$0</b>	<b>\$15,737,955</b>		<b>\$0</b>	<b>\$15,737,494</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>SIBLEY UNIT 1 - STEAM</b>							
14	310.000	Land-Electric Sibley 1 MPS	\$0	R-14	\$0	\$0	99.6600%	\$0	\$0
15	311.000	Structures-Electric Sibley 1	\$3,076,105	R-15	\$0	\$3,076,105	99.6600%	\$0	\$3,065,646
16	312.000	Boiler Plant Equipment - Electric Sibley	\$16,556,280	R-16	\$0	\$16,556,280	99.6600%	\$0	\$16,499,989
17	312.020	Boiler AQC Equipment - Electric Sibley 1	\$178,696	R-17	\$0	\$178,696	99.6600%	\$0	\$178,088
18	314.000	Turbogenerator - Electric Sibley 1	\$1,855,146	R-18	\$0	\$1,855,146	99.6600%	\$0	\$1,848,839
19	315.000	Accessory Equipment - Electric Sibley 1	\$1,757,931	R-19	\$0	\$1,757,931	99.6600%	\$0	\$1,751,954
20	316.000	Misc Power Plant Equipment - Electric 1	\$23,350	R-20	\$0	\$23,350	99.6600%	\$0	\$23,271
21		<b>TOTAL SIBLEY UNIT 1 - STEAM</b>	<b>\$23,447,508</b>		<b>\$0</b>	<b>\$23,447,508</b>		<b>\$0</b>	<b>\$23,367,787</b>
22		<b>SIBLEY UNIT 2 - STEAM</b>							
23	310.000	Land - Electric Sibley 2 MPS	\$0	R-23	\$0	\$0	99.6600%	\$0	\$0
24	311.000	Structures - Electric Sibley 2	\$1,014,768	R-24	\$0	\$1,014,768	99.6600%	\$0	\$1,011,318
25	312.000	Boiler Plant Equipment - Electric Sibley	\$11,106,189	R-25	\$0	\$11,106,189	99.6600%	\$0	\$11,068,428
26	312.020	Boiler AQC Equipment - Electric Sibley 2	\$175,967	R-26	\$0	\$175,967	99.6600%	\$0	\$175,369
27	314.000	Turbogenerator - Electric Sibley 2	\$7,406,946	R-27	\$0	\$7,406,946	99.6600%	\$0	\$7,381,762
28	315.000	Accessory Equipment - Electric Sibley 2	\$1,593,513	R-28	\$0	\$1,593,513	99.6600%	\$0	\$1,588,095
29	316.000	Misc Power Plant Equipment - Electric S 2	\$39,635	R-29	\$0	\$39,635	99.6600%	\$0	\$39,500
30		<b>TOTAL SIBLEY UNIT 2 - STEAM</b>	<b>\$21,337,018</b>		<b>\$0</b>	<b>\$21,337,018</b>		<b>\$0</b>	<b>\$21,264,472</b>
31		<b>SIBLEY UNIT 3 - STEAM</b>							
32	310.000	Land - Electric Sibley 3 MPS	\$0	R-32	\$0	\$0	99.6600%	\$0	\$0
33	311.000	Structures - Electric Sibley 3	\$10,007,671	R-33	\$0	\$10,007,671	99.6600%	\$0	\$9,973,645
34	312.000	Boiler Plant Equipment - Electric Sibley	\$48,807,897	R-34	\$0	\$48,807,897	99.6600%	\$0	\$48,641,950
35	312.020	Boiler AQC Equipment - Electric Sibley 3	\$5,395,752	R-35	\$0	\$5,395,752	99.6600%	\$0	\$5,377,406
36	314.000	Turbogenerator - Electric Sibley 3	\$22,460,834	R-36	\$0	\$22,460,834	99.6600%	\$0	\$22,384,467
37	315.000	Accessory Equipment - Electric Sibley 3	\$6,365,138	R-37	\$0	\$6,365,138	99.6600%	\$0	\$6,343,497
38	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$259,633	R-38	\$0	\$259,633	99.6600%	\$0	\$258,750
39		<b>TOTAL SIBLEY UNIT 3 - STEAM</b>	<b>\$93,296,925</b>		<b>\$0</b>	<b>\$93,296,925</b>		<b>\$0</b>	<b>\$92,979,715</b>
40		<b>SIBLEY FACILITY COMMON - STEAM</b>							
41	310.000	Land - Electric - Sibley Common MPS	\$0	R-41	\$0	\$0	99.6600%	\$0	\$0
42	311.000	Structures - Electric - Sibley Common	\$14,048,036	R-42	\$0	\$14,048,036	99.6600%	\$0	\$14,000,273
43	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$15,760,786	R-43	\$0	\$15,760,786	99.6600%	\$0	\$15,707,199
44	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$171,899	R-44	\$0	\$171,899	99.6600%	\$0	\$171,315
45	314.000	Turbogenerator - Electric - Sibley Common	\$259,741	R-45	\$0	\$259,741	99.6600%	\$0	\$258,858
46	315.000	Accessory Equipment - Electric - Sibley Common	\$3,298,492	R-46	\$0	\$3,298,492	99.6600%	\$0	\$3,287,277
47	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$320,944	R-47	\$0	\$320,944	99.6600%	\$0	\$319,853
48		<b>TOTAL SIBLEY FACILITY COMMON - STEAM</b>	<b>\$33,859,898</b>		<b>\$0</b>	<b>\$33,859,898</b>		<b>\$0</b>	<b>\$33,744,775</b>



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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49		JEFFREY UNIT 1 - STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-50	\$0	\$0	99.6600%	\$0	\$0
51	311.000	Structures - Electric Jeffrey 1	\$5,633,380	R-51	\$0	\$5,633,380	99.6600%	\$0	\$5,614,227
52	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$9,771,275	R-52	\$0	\$9,771,275	99.6600%	\$0	\$9,738,053
53	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$2,359,959	R-53	\$0	\$2,359,959	99.6600%	\$0	\$2,351,935
54	314.000	Turbogenerator - Electric - Jeffrey 1	\$1,936,927	R-54	\$0	\$1,936,927	99.6600%	\$0	\$1,930,341
55	315.000	Accessory Equipment - Electric - Jeffrey 1	\$1,843,878	R-55	\$0	\$1,843,878	99.6600%	\$0	\$1,837,609
56	316.000	Misc Power Plant - Electric - Jeffrey 1	\$162,422	R-56	\$0	\$162,422	99.6600%	\$0	\$161,870
57		TOTAL JEFFREY UNIT 1 - STEAM	\$21,707,841		\$0	\$21,707,841		\$0	\$21,634,035
58		JEFFREY UNIT 2 - STEAM							
59	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-59	\$0	\$0	99.6600%	\$0	\$0
60	311.000	Structures - Electric - Jeffrey 2	\$4,295,756	R-60	\$0	\$4,295,756	99.6600%	\$0	\$4,281,150
61	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$14,443,501	R-61	\$0	\$14,443,501	99.6600%	\$0	\$14,394,393
62	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$1,691,529	R-62	\$0	\$1,691,529	99.6600%	\$0	\$1,685,778
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,397,433	R-63	\$0	\$2,397,433	99.6600%	\$0	\$2,389,282
64	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,480,481	R-64	\$0	\$1,480,481	99.6600%	\$0	\$1,475,447
65	316.000	Misc Power Plant - Electric - Jeffrey 2	\$262,445	R-65	\$0	\$262,445	99.6600%	\$0	\$261,553
66		TOTAL JEFFREY UNIT 2 - STEAM	\$24,571,145		\$0	\$24,571,145		\$0	\$24,487,603
67		JEFFREY UNIT 3 - STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-68	\$0	\$0	99.6600%	\$0	\$0
69	311.000	Structures - Electric - Jeffrey 3	\$4,593,306	R-69	\$0	\$4,593,306	99.6600%	\$0	\$4,577,689
70	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$17,174,276	R-70	\$0	\$17,174,276	99.6600%	\$0	\$17,115,883
71	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$1,987,107	R-71	\$0	\$1,987,107	99.6600%	\$0	\$1,980,351
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,757,869	R-72	\$0	\$3,757,869	99.6600%	\$0	\$3,745,092
73	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,211,869	R-73	\$0	\$2,211,869	99.6600%	\$0	\$2,204,349
74	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$76,493	R-74	\$0	\$76,493	99.6600%	\$0	\$76,233
75		TOTAL JEFFREY UNIT 3 - STEAM	\$29,800,920		\$0	\$29,800,920		\$0	\$29,699,597
76		JEFFREY FACILITY COMMON - STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-77	\$0	\$0	99.6600%	\$0	\$0
78	311.000	Structures - Electric - Jeffrey Common	\$1,655,789	R-78	\$410,538	\$2,066,327	99.6600%	\$0	\$2,059,301
79	312.000	Boiler Plant Equipment - Electric - Jeffrey Common	\$931,046	R-79	\$1,438,628	\$2,369,674	99.6600%	\$0	\$2,361,617
80	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$2,216,509	R-80	\$0	\$2,216,509	99.6600%	\$0	\$2,208,973
81	314.000	Turbogenerator - Electric - Jeffrey Common	\$293,813	R-81	\$0	\$293,813	99.6600%	\$0	\$292,814
82	315.000	Accessory Equipment - Electric - Jeffrey Common	\$402,237	R-82	\$939,858	\$1,342,095	99.6600%	\$0	\$1,337,532
83	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$521,904	R-83	\$32,089	\$553,993	99.6600%	\$0	\$552,109
84		TOTAL JEFFREY FACILITY COMMON - STEAM	\$6,021,298		\$2,821,113	\$8,842,411		\$0	\$8,812,346
85		IATAN UNIT 1 - STEAM							
86	310.000	Land - Electric - Iatan 1 SJLP	\$0	R-86	\$0	\$0	99.6600%	\$0	\$0
87	311.000	Structures - Electric - Iatan 1	\$2,542,463	R-87	\$0	\$2,542,463	99.6600%	\$0	\$2,533,819
88	311.000	Structures - Electric Disallowance - Iatan 1	-\$1,812	R-88	\$0	-\$1,812	100.0000%	\$0	-\$1,812
89	312.000	Boiler Plant Equipment - Iatan 1	\$36,955,717	R-89	\$0	\$36,955,717	99.6600%	\$0	\$36,830,068
90	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$34,837	R-90	\$0	-\$34,837	100.0000%	\$0	-\$34,837
91	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$102,152	R-91	\$0	\$102,152	99.6600%	\$0	\$101,805
92	314.000	Turbogenerator - Electric - Iatan 1	\$8,168,717	R-92	\$0	\$8,168,717	99.6600%	\$0	\$8,140,943
93	315.000	Accessory Equipment - Electric - Iatan 1	\$5,454,282	R-93	\$0	\$5,454,282	99.6600%	\$0	\$5,435,737

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
94	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$3,350	R-94	\$0	-\$3,350	100.0000%	\$0	-\$3,350
95	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$633,386	R-95	\$0	\$633,386	99.6600%	\$0	\$631,232
96	316.000	Misc Power Equipment - Electric Disallowance - Iatan 1	-\$386	R-96	\$0	-\$386	100.0000%	\$0	-\$386
97		TOTAL IATAN UNIT 1 - STEAM	\$53,816,332		\$0	\$53,816,332		\$0	\$53,633,219
98		IATAN UNIT 2 - STEAM							
99	311.000	Structures - Electric - Iatan 2	\$3,955,622	R-99	\$0	\$3,955,622	99.6600%	\$0	\$3,942,173
100	311.000	Structures - Electric - Disallowance - Iatan 2	-\$52,603	R-100	\$0	-\$52,603	100.0000%	\$0	-\$52,603
101	312.000	Boiler Plant Equipment - Iatan 2	\$31,295,316	R-101	\$0	\$31,295,316	99.6600%	\$0	\$31,188,912
102	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$434,988	R-102	\$0	-\$434,988	100.0000%	\$0	-\$434,988
103	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	R-103	\$0	\$0	99.6600%	\$0	\$0
104	314.000	Turbogenerator - Electric - Iatan 2	\$9,741,647	R-104	\$0	\$9,741,647	99.6600%	\$0	\$9,708,525
105	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$65,190	R-105	\$0	-\$65,190	100.0000%	\$0	-\$65,190
106	315.000	Accessory Equipment - Electric - Iatan 2	\$2,502,461	R-106	\$0	\$2,502,461	99.6600%	\$0	\$2,493,953
107	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$22,349	R-107	\$0	-\$22,349	100.0000%	\$0	-\$22,349
108	316.000	Misc Power Plant - Electric - Iatan 2	\$181,911	R-108	\$0	\$181,911	99.6600%	\$0	\$181,293
109	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 2	-\$2,625	R-109	\$0	-\$2,625	100.0000%	\$0	-\$2,625
110		TOTAL IATAN UNIT 2 - STEAM	\$47,099,202		\$0	\$47,099,202		\$0	\$46,937,101
111		IATAN FACILITY COMMON - STEAM							
112	310.000	Land - Electric - Iatan Common SJLP	\$0	R-112	\$0	\$0	99.6600%	\$0	\$0
113	311.000	Structures - Electric - Iatan Common	\$2,887,489	R-113	\$0	\$2,887,489	99.6600%	\$0	\$2,877,672
114	312.000	Boiler Plant Equipment - Iatan Common	\$7,698,881	R-114	\$0	\$7,698,881	99.6600%	\$0	\$7,672,705
115	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-115	\$0	\$0	99.6600%	\$0	\$0
116	314.000	Turbogenerator - Electric - Iatan Common	\$288,245	R-116	\$0	\$288,245	99.6600%	\$0	\$287,265
117	315.000	Accessory Equipment - Iatan Common	\$1,304,084	R-117	\$0	\$1,304,084	99.6600%	\$0	\$1,299,650
118	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$108,880	R-118	\$0	\$108,880	99.6600%	\$0	\$108,510
119		TOTAL IATAN FACILITY COMMON - STEAM	\$12,287,579		\$0	\$12,287,579		\$0	\$12,245,802
120		LAKE ROAD UNIT 1 - STEAM							
121	310.000	Land - Electric - Lake Road 1 SJLP	\$0	R-121	\$0	\$0	75.7300%	\$0	\$0
122	311.000	Structures - Electric - Lake Road 1	\$604,150	R-122	\$0	\$604,150	75.7300%	\$0	\$457,523
123	312.000	Boiler Plant Equipment - Electric - Lake Road 1	\$31,621	R-123	\$0	\$31,621	65.5150%	\$0	\$20,716
124	312.020	Boiler AQC Equipment - Electric - Lake Road 1	\$0	R-124	\$0	\$0	65.5150%	\$0	\$0
125	314.000	Turbogenerator - Electric - Lake Road 1	\$2,074,558	R-125	\$0	\$2,074,558	99.2550%	\$0	\$2,059,103
126	315.000	Accessory Equipment - Electric - Lake Road 1	\$397,936	R-126	\$0	\$397,936	75.7300%	\$0	\$301,357
127	316.000	Misc Power Plant Equipment - Electric - Lake Road 1	\$0	R-127	\$0	\$0	47.3810%	\$0	\$0
128		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,108,265		\$0	\$3,108,265		\$0	\$2,838,699
129		LAKE ROAD UNIT 2 - STEAM							
130	310.000	Land - Electric - Lake Road 2 SJLP	\$0	R-130	\$0	\$0	75.7300%	\$0	\$0
131	311.000	Structures - Electric - Lake Road 2	\$741,399	R-131	\$0	\$741,399	75.7300%	\$0	\$561,461
132	312.000	Boiler Plant Equipment - Electric - Lake Road 2	\$5,543	R-132	\$0	\$5,543	65.5150%	\$0	\$3,631
133	312.020	Boiler AQC Equipment - Electric - Lake Road 2	\$0	R-133	\$0	\$0	65.5150%	\$0	\$0
134	314.000	Turbogenerator - Electric - Lake Road 2	\$2,427,620	R-134	\$0	\$2,427,620	99.2550%	\$0	\$2,409,534
135	315.000	Accessory Equipment - Electric - Lake Road 2	\$391,455	R-135	\$0	\$391,455	75.7300%	\$0	\$296,449
136	316.000	Misc Power Plant Equipment - Lake Road 2	\$0	R-136	\$0	\$0	47.3810%	\$0	\$0
137		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,566,017		\$0	\$3,566,017		\$0	\$3,271,075
138		LAKE ROAD UNIT 3 - STEAM							

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
139	310.000	Land - Electric - Lake Road 3 SJLP	\$0	R-139	\$0	\$0	75.7300%	\$0	\$0
140	311.000	Structures - Electric - Lake Road 3	\$247,274	R-140	\$0	\$247,274	75.7300%	\$0	\$187,261
141	312.000	Boiler Plant Equipment - Electric - Lake Road 3	\$0	R-141	\$0	\$0	65.5150%	\$0	\$0
142	312.020	Boiler AQC Equipment - Electric - Lake Road 3	\$0	R-142	\$0	\$0	65.5150%	\$0	\$0
143	314.000	Turbogenerator - Electric - Lake Road 3	\$706,599	R-143	\$0	\$706,599	99.2550%	\$0	\$701,335
144	315.000	Accessory Equipment - Electric - Lake Road 3	\$76,022	R-144	\$0	\$76,022	75.7300%	\$0	\$57,571
145	316.000	Misc Power Plant Equipment - Lake Road 3	\$0	R-145	\$0	\$0	47.3810%	\$0	\$0
146		<b>TOTAL LAKE ROAD UNIT 3 - STEAM</b>	<b>\$1,029,895</b>		<b>\$0</b>	<b>\$1,029,895</b>		<b>\$0</b>	<b>\$946,167</b>
147		<b>LAKE ROAD UNIT 4 - STEAM</b>							
148	310.000	Land - Electric - Lake Road 4 SJLP	\$0	R-148	\$0	\$0	75.7300%	\$0	\$0
149	311.000	Structures - Electric - Lake Road 4	\$1,794,655	R-149	\$0	\$1,794,655	75.7300%	\$0	\$1,359,092
150	312.000	Boiler Plant Equipment - Electric - Lake Road 4	\$5,184,002	R-150	\$0	\$5,184,002	65.5150%	\$0	\$3,396,299
151	312.020	Boiler AQC Equipment - Electric - Lake Road 4	\$202,770	R-151	\$0	\$202,770	65.5150%	\$0	\$132,845
152	314.000	Turbogenerator - Electric - Lake Road 4	\$5,921,557	R-152	\$0	\$5,921,557	99.2550%	\$0	\$5,877,441
153	315.000	Accessory Equipment - Electric - Lake Road 4	\$1,563,621	R-153	\$0	\$1,563,621	75.7300%	\$0	\$1,184,130
154	316.000	Misc Power Plant Equipment - Electric - Lake Road 4	\$3,024	R-154	\$0	\$3,024	47.3810%	\$0	\$1,433
155		<b>TOTAL LAKE ROAD UNIT 4 - STEAM</b>	<b>\$14,669,629</b>		<b>\$0</b>	<b>\$14,669,629</b>		<b>\$0</b>	<b>\$11,951,240</b>
156		<b>LAKE ROAD BOILERS - STEAM</b>							
157	310.000	Land - Electric - Lake Road Boilers SJLP	\$0	R-157	\$0	\$0	75.7300%	\$0	\$0
158	311.000	Structures - Electric - Lake Road Boilers	\$4,288,673	R-158	\$0	\$4,288,673	75.7300%	\$0	\$3,247,812
159	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$15,063,146	R-159	\$0	\$15,063,146	65.5150%	\$0	\$9,868,620
160	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$1,244,494	R-160	\$0	\$1,244,494	65.5150%	\$0	\$815,330
161	314.000	Turbogenerators - Electric - Lake Road Boilers	\$159,205	R-161	\$0	\$159,205	99.2550%	\$0	\$158,019
162	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$1,760,478	R-162	\$0	\$1,760,478	75.7300%	\$0	\$1,333,210
163	316.000	Misc Power Plant - Electric - Lake Road Boilers	\$263,390	R-163	\$0	\$263,390	47.3810%	\$0	\$124,797
164		<b>TOTAL LAKE ROAD BOILERS - STEAM</b>	<b>\$22,779,386</b>		<b>\$0</b>	<b>\$22,779,386</b>		<b>\$0</b>	<b>\$15,547,788</b>
165		<b>GMO DEPRECIATION ALLOWANCE</b>							
166	312.990	Depreciation Allowance	\$6,150,000	R-166	\$0	\$6,150,000	99.6600%	\$0	\$6,129,090
167		<b>TOTAL GMO DEPRECIATION ALLOWANCE</b>	<b>\$6,150,000</b>		<b>\$0</b>	<b>\$6,150,000</b>		<b>\$0</b>	<b>\$6,129,090</b>
168		<b>TOTAL STEAM PRODUCTION</b>	<b>\$418,548,858</b>		<b>\$2,821,113</b>	<b>\$421,369,971</b>		<b>\$0</b>	<b>\$409,490,511</b>
169		<b>NUCLEAR PRODUCTION</b>							
170		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
171		<b>HYDRAULIC PRODUCTION</b>							
172		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
173		<b>OTHER PRODUCTION</b>							
174		<b>COSSROADS UNIT 1 - NATURAL GAS</b>							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-175	\$0	\$0	99.6600%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1 MPS	\$0	R-176	\$0	\$0	99.6600%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$0	R-177	\$0	\$0	99.6600%	\$0	\$0
178	342.000	Fuel Holders - Crossroads 1	\$0	R-178	\$0	\$0	99.6600%	\$0	\$0
179	343.000	Prine Movers - Crossroads 1	\$0	R-179	\$0	\$0	99.6600%	\$0	\$0
180	344.000	Generators - Crossroads 1	\$0	R-180	\$0	\$0	99.6600%	\$0	\$0
181	345.000	Accessory - Crossroads 1	\$0	R-181	\$0	\$0	99.6600%	\$0	\$0
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-182	\$0	\$0	99.6600%	\$0	\$0

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
183		TOTAL CROSSROADS UNIT 1 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-185	\$0	\$0	99.6600%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2 MPS	\$0	R-186	\$0	\$0	99.6600%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$0	R-187	\$0	\$0	99.6600%	\$0	\$0
188	342.000	Fuel Holders - Crossroads 2	\$0	R-188	\$0	\$0	99.6600%	\$0	\$0
189	343.000	Prime Movers - Crossroads 2	\$0	R-189	\$0	\$0	99.6600%	\$0	\$0
190	344.000	Generators - Crossroads 2	\$0	R-190	\$0	\$0	99.6600%	\$0	\$0
191	345.000	Accessory - Crossroads 2	\$0	R-191	\$0	\$0	99.6600%	\$0	\$0
192	346.000	Misc Power Plant Equip - Crossroads 2	\$0	R-192	\$0	\$0	99.6600%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
194		CROSSROADS UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-195	\$0	\$0	99.6600%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	R-196	\$0	\$0	99.6600%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$0	R-197	\$0	\$0	99.6600%	\$0	\$0
198	342.000	Fuel Holders - Crossroads 3	\$0	R-198	\$0	\$0	99.6600%	\$0	\$0
199	343.000	Prime Movers - Crossroads 3	\$0	R-199	\$0	\$0	99.6600%	\$0	\$0
200	344.000	Generators - Crossroads 3	\$0	R-200	\$0	\$0	99.6600%	\$0	\$0
201	345.000	Accessory - Crossroads 3	\$0	R-201	\$0	\$0	99.6600%	\$0	\$0
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-202	\$0	\$0	99.6600%	\$0	\$0
203		TOTAL CROSSROADS UNIT 3 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-205	\$0	\$0	99.6600%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4 MPS	\$0	R-206	\$0	\$0	99.6600%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$0	R-207	\$0	\$0	99.6600%	\$0	\$0
208	342.000	Fuel Holders - Crossroad 4	\$0	R-208	\$0	\$0	99.6600%	\$0	\$0
209	343.000	Prime Movers - Crossroads 4	\$0	R-209	\$0	\$0	99.6600%	\$0	\$0
210	344.000	Generators - Crossroads 4	\$0	R-210	\$0	\$0	99.6600%	\$0	\$0
211	345.000	Accessory - Crossroads 4	\$0	R-211	\$0	\$0	99.6600%	\$0	\$0
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-212	\$0	\$0	99.6600%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads- Common	\$0	R-215	\$0	\$0	99.6600%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$0	R-216	\$0	\$0	99.6600%	\$0	\$0
217	341.000	Structures - Electric - Crossroads Common	\$0	R-217	\$0	\$0	99.6600%	\$0	\$0
218	342.000	Fuel Holders - Crossroads Common	\$0	R-218	\$0	\$0	99.6600%	\$0	\$0
219	343.000	Prime Movers - Crossroads Common	\$0	R-219	\$0	\$0	99.6600%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$0	R-220	\$0	\$0	99.6600%	\$0	\$0
221	345.000	Accessory - Crossroads Common	\$0	R-221	\$0	\$0	99.6600%	\$0	\$0
222	345.000	Misc Power Plant Equip - Crossroads Common	\$0	R-222	\$0	\$0	99.6600%	\$0	\$0
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$0		\$0	\$0		\$0	\$0
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (353) Total Crossroads	\$5,049,836	R-225	-\$2,792,642	\$2,257,194	99.6600%	\$0	\$2,249,520
226	340.000	Land - Electric - Total Crossroads	\$0	R-226	\$0	\$0	99.6600%	\$0	\$0
227	341.000	Structures - Electric - Total Crossroads	\$552,771	R-227	-\$400,005	\$152,766	99.6600%	\$0	\$152,247
228	342.000	Fuel Holders - Total Crossroads	\$1,910,302	R-228	-\$1,331,814	\$578,488	99.6600%	\$0	\$576,521
229	343.000	Prime Movers - Total Crossroads	\$49,048,281	R-229	-\$34,133,747	\$14,914,534	99.6600%	\$0	\$14,863,825
230	344.000	Generators - Total Crossroads	\$8,524,953	R-230	-\$6,184,109	\$2,340,844	99.6600%	\$0	\$2,332,885
231	345.000	Accessory - Total Crossroads	\$4,499,399	R-231	-\$4,425,166	\$74,233	99.6600%	\$0	\$73,981
232	346.000	Misc Power Plant Equip - Total Crossroads	\$13,853	R-232	-\$45,526	-\$31,673	99.6600%	\$0	-\$31,565

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$69,599,395		-\$49,313,009	\$20,286,386		\$0	\$20,217,414
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1 MPS	\$0	R-235	\$0	\$0	99.6600%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$286,202	R-236	\$0	\$286,202	99.6600%	\$0	\$285,229
237	342.000	Fuel Holders - Greenwood 1	\$637,194	R-237	\$0	\$637,194	99.6600%	\$0	\$635,028
238	343.000	Prime Movers - Greenwood 1	\$6,438,219	R-238	\$0	\$6,438,219	99.6600%	\$0	\$6,416,329
239	344.000	Generators - Greenwood 1	\$2,176,494	R-239	\$0	\$2,176,494	99.6600%	\$0	\$2,169,094
240	345.000	Accessory Equipment - Greenwood 1	\$1,207,736	R-240	\$0	\$1,207,736	99.6600%	\$0	\$1,203,630
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-241	\$0	\$0	99.6600%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$10,745,845		\$0	\$10,745,845		\$0	\$10,709,310
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric - Greenwood 2	\$0	R-244	\$0	\$0	99.6600%	\$0	\$0
245	341.000	Structures - Electric - Greenwood 2	\$43,538	R-245	\$0	\$43,538	99.6600%	\$0	\$43,390
246	342.000	Fuel Holders - Greenwood 2	\$141,989	R-246	\$0	\$141,989	99.6600%	\$0	\$141,506
247	343.000	Prime Movers - Greenwood 2	\$6,290,446	R-247	\$0	\$6,290,446	99.6600%	\$0	\$6,269,058
248	344.000	Generators - Greenwood 2	\$1,884,708	R-248	\$0	\$1,884,708	99.6600%	\$0	\$1,878,300
249	345.000	Accessory Equipment - Greenwood 2	\$420,252	R-249	\$0	\$420,252	99.6600%	\$0	\$418,823
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-250	\$0	\$0	99.6600%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$8,780,933		\$0	\$8,780,933		\$0	\$8,751,077
252		GREENWOOD UNIT 3 - NATURAL GAS							
253	340.000	Land - Electric - Greenwood 3	\$0	R-253	\$0	\$0	99.6600%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$284,466	R-254	\$0	\$284,466	99.6600%	\$0	\$283,499
255	342.000	Fuel Holders - Greenwood 3	\$647,132	R-255	\$0	\$647,132	99.6600%	\$0	\$644,932
256	343.000	Prime Movers - Greenwood 3	\$5,208,061	R-256	\$0	\$5,208,061	99.6600%	\$0	\$5,190,354
257	344.000	Generators - Greenwood 3	\$1,247,105	R-257	\$0	\$1,247,105	99.6600%	\$0	\$1,242,865
258	345.000	Accessory Equipment - Greenwood 3	\$905,636	R-258	\$0	\$905,636	99.6600%	\$0	\$902,557
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-259	\$0	\$0	99.6600%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$8,292,400		\$0	\$8,292,400		\$0	\$8,264,207
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	R-262	\$0	\$0	99.6600%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$25,752	R-263	\$0	\$25,752	99.6600%	\$0	\$25,664
264	342.000	Fuel Holders - Greenwood 4	\$132,285	R-264	\$0	\$132,285	99.6600%	\$0	\$131,835
265	343.000	Prime Movers - Greenwood 4	\$6,524,850	R-265	\$0	\$6,524,850	99.6600%	\$0	\$6,502,666
266	344.000	Generators - Greenwood 4	\$1,253,416	R-266	\$0	\$1,253,416	99.6600%	\$0	\$1,249,154
267	345.000	Accessory Equipment - Greenwood 4	\$223,298	R-267	\$0	\$223,298	99.6600%	\$0	\$222,539
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-268	\$0	\$0	99.6600%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$8,159,601		\$0	\$8,159,601		\$0	\$8,131,858
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$0	R-271	\$0	\$0	99.6600%	\$0	\$0
272	341.000	Structures - Electric - Greenwood Common	\$610,493	R-272	\$0	\$610,493	99.6600%	\$0	\$608,417
273	342.000	Fuel Holders - Greenwood Common	\$488,934	R-273	\$0	\$488,934	99.6600%	\$0	\$487,272
274	343.000	Prime Movers - Greenwood Common	\$350,156	R-274	\$0	\$350,156	99.6600%	\$0	\$348,965
275	344.000	Generators - Greenwood Common	\$1,013	R-275	\$0	\$1,013	99.6600%	\$0	\$1,010
276	345.000	Accessory Equipment - Greenwood Common	\$818,154	R-276	\$0	\$818,154	99.6600%	\$0	\$815,372
277	346.000	Misc Power Plant Equip - Greenwood Common	\$7,770	R-277	\$0	\$7,770	99.6600%	\$0	\$7,744
278		TOTAL GREENWOOD COMMON	\$2,276,520		\$0	\$2,276,520		\$0	\$2,268,780
279		NEVADA - OIL							
280	340.000	Land - Electric Nevada MPS	\$0	R-280	\$0	\$0	99.6600%	\$0	\$0
281	341.000	Structures - Electric - Nevada	\$104,734	R-281	\$0	\$104,734	99.6600%	\$0	\$104,378
282	342.000	Fuel Holders - Nevada	\$390,304	R-282	\$0	\$390,304	99.6600%	\$0	\$388,977
283	343.000	Prime Movers - Nevada	\$872,427	R-283	\$0	\$872,427	99.6600%	\$0	\$869,461
284	344.000	Generators - Nevada	\$613,319	R-284	\$0	\$613,319	99.6600%	\$0	\$611,234
285	345.000	Accessory Equipment - Nevada	\$410,907	R-285	\$0	\$410,907	99.6600%	\$0	\$409,510
286	346.000	Misc Power Plant Equipment - Nevada	\$1,665	R-286	\$0	\$1,665	99.6600%	\$0	\$1,659
287		TOTAL NEVADA - OIL	\$2,393,356		\$0	\$2,393,356		\$0	\$2,385,219

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
288		<b>SOUTH HARPER UNIT 1 - NATURAL GAS</b>							
289	340.000	Land - Electric - South Harper 1	\$0	R-289	\$0	\$0	99.6600%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$252,546	R-290	\$0	\$252,546	99.6600%	\$0	\$251,687
291	342.000	Fuel Holders - South Harper 1	\$156,462	R-291	\$0	\$156,462	99.6600%	\$0	\$155,930
292	343.000	Prime Movers - South Harper 1	\$12,943,521	R-292	\$0	\$12,943,521	99.6600%	\$0	\$12,899,513
293	344.000	Generators - South Harper 1	\$2,808,561	R-293	\$0	\$2,808,561	99.6600%	\$0	\$2,799,012
294	345.000	Accessory Equipment - South Harper 1	\$1,476,507	R-294	\$0	\$1,476,507	99.6600%	\$0	\$1,471,487
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-295	\$0	\$0	99.6600%	\$0	\$0
296		<b>TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS</b>	<b>\$17,637,597</b>		<b>\$0</b>	<b>\$17,637,597</b>		<b>\$0</b>	<b>\$17,577,629</b>
297		<b>SOUTH HARPER UNIT 2 - NATURAL GAS</b>							
298	340.000	Land - Electric - South Harper 2	\$0	R-298	\$0	\$0	99.6600%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$252,407	R-299	\$0	\$252,407	99.6600%	\$0	\$251,549
300	342.000	Fuel Holders - South Harper 2	\$156,462	R-300	\$0	\$156,462	99.6600%	\$0	\$155,930
301	343.000	Prime Movers - South Harper 2	\$13,113,765	R-301	\$0	\$13,113,765	99.6600%	\$0	\$13,069,178
302	344.000	Generators - South Harper 2	\$2,808,561	R-302	\$0	\$2,808,561	99.6600%	\$0	\$2,799,012
303	345.000	Accessory Equipment - South Harper 2	\$1,476,507	R-303	\$0	\$1,476,507	99.6600%	\$0	\$1,471,487
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-304	\$0	\$0	99.6600%	\$0	\$0
305		<b>TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS</b>	<b>\$17,807,702</b>		<b>\$0</b>	<b>\$17,807,702</b>		<b>\$0</b>	<b>\$17,747,156</b>
306		<b>SOUTH HARPER UNIT 3 - NATURAL GAS</b>							
307	340.000	Land - Electric - South Harper 3	\$0	R-307	\$0	\$0	99.6600%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$252,623	R-308	\$0	\$252,623	99.6600%	\$0	\$251,764
309	342.000	Fuel Holders - South Harper 3	\$156,462	R-309	\$0	\$156,462	99.6600%	\$0	\$155,930
310	343.000	Prime Movers - South Harper 3	\$12,972,980	R-310	\$0	\$12,972,980	99.6600%	\$0	\$12,928,872
311	344.000	Generators - South Harper 3	\$2,808,561	R-311	\$0	\$2,808,561	99.6600%	\$0	\$2,799,012
312	345.000	Accessory Equipment - South Harper 3	\$1,476,507	R-312	\$0	\$1,476,507	99.6600%	\$0	\$1,471,487
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-313	\$0	\$0	99.6600%	\$0	\$0
314		<b>TOTAL SOUTH HARPER UNIT 3 - NATURAL GAS</b>	<b>\$17,667,133</b>		<b>\$0</b>	<b>\$17,667,133</b>		<b>\$0</b>	<b>\$17,607,065</b>
315		<b>SOUTH HARPER - COMMON</b>							
316	340.000	Land - Electric - South Harper Common	\$0	R-316	\$0	\$0	99.6600%	\$0	\$0
317	341.000	Structures - Electric - South Harper Common	\$1,573,322	R-317	\$0	\$1,573,322	99.6600%	\$0	\$1,567,973
318	342.000	Fuel Holders - South Harper Common	\$1,093,636	R-318	\$0	\$1,093,636	99.6600%	\$0	\$1,089,918
319	343.000	Prime Movers - South Harper Common	\$917,068	R-319	\$0	\$917,068	99.6600%	\$0	\$913,950
320	344.000	Generators - South Harper Common	\$6,412	R-320	\$0	\$6,412	99.6600%	\$0	\$6,390
321	345.000	Accessory Equipment - South Harper Common	\$1,330,210	R-321	\$0	\$1,330,210	99.6600%	\$0	\$1,325,687
322	346.000	Misc Power Plant Equip - South Harper Common	\$85,725	R-322	\$0	\$85,725	99.6600%	\$0	\$85,434
323		<b>TOTAL SOUTH HARPER - COMMON</b>	<b>\$5,006,373</b>		<b>\$0</b>	<b>\$5,006,373</b>		<b>\$0</b>	<b>\$4,989,352</b>
324		<b>LAKE ROAD TURBINE 5 - NATURAL GAS &amp; OIL</b>							
325	340.000	Land - Electric Lake Road 5 SJLP	\$0	R-325	\$0	\$0	99.6600%	\$0	\$0
326	341.000	Structures - Electric Lake Road 5	\$1,094,395	R-326	\$0	\$1,094,395	99.6600%	\$0	\$1,090,674
327	342.000	Fuel Holders - Lake Road 5	\$599,637	R-327	\$0	\$599,637	99.6600%	\$0	\$597,598
328	343.000	Prime Movers - Lake Road 5	\$5,056,483	R-328	\$0	\$5,056,483	99.6600%	\$0	\$5,039,291
329	344.000	Generators - Lake Road 5	\$1,896,902	R-329	\$0	\$1,896,902	99.6600%	\$0	\$1,890,453
330	345.000	Accessory Equipment - Lake Road 5	\$409,905	R-330	\$0	\$409,905	99.6600%	\$0	\$408,511
331	346.000	Misc Power Plant Equipment - Lake Road 5	\$0	R-331	\$0	\$0	99.6600%	\$0	\$0
332		<b>TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS &amp; OIL</b>	<b>\$9,057,322</b>		<b>\$0</b>	<b>\$9,057,322</b>		<b>\$0</b>	<b>\$9,026,527</b>
333		<b>LAKE ROAD TURBINE 6 - OIL</b>							
334	340.000	Land - Electric Lake Road 6 SJLP	\$0	R-334	\$0	\$0	99.6600%	\$0	\$0
335	341.000	Structures - Electric Lake Road 6	\$143,048	R-335	\$0	\$143,048	99.6600%	\$0	\$142,562
336	342.000	Fuel Holders - Lake Road 6	\$0	R-336	\$0	\$0	99.6600%	\$0	\$0
337	343.000	Prime Movers - Lake Road 6	\$3,737,493	R-337	\$0	\$3,737,493	99.6600%	\$0	\$3,724,786
338	344.000	Generators - Lake Road 6	\$356,832	R-338	\$0	\$356,832	99.6600%	\$0	\$355,619

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
339	345.000	Accessory Equipment - Lake Road 6	\$425,273	R-339	\$0	\$425,273	99.6600%	\$0	\$423,827
340	346.000	Misc Power Plant Equipment - Lake Road 6	\$0	R-340	\$0	\$0	99.6600%	\$0	\$0
341		<b>TOTAL LAKE ROAD TURBINE 6 - OIL</b>	<b>\$4,662,646</b>		<b>\$0</b>	<b>\$4,662,646</b>		<b>\$0</b>	<b>\$4,646,794</b>
342		<b>LAKE ROAD TURBINE 7 - OIL</b>							
343	340.000	Land - Electric Lake Road 7 SJLP	\$0	R-343	\$0	\$0	99.6600%	\$0	\$0
344	341.000	Structures - Electric Lake Road 7	\$14,430	R-344	\$0	\$14,430	99.6600%	\$0	\$14,381
345	342.000	Fuel Holders - Lake Road 7	\$9,688	R-345	\$0	\$9,688	99.6600%	\$0	\$9,655
346	343.000	Prime Movers - Lake Road 7	\$1,988,412	R-346	\$0	\$1,988,412	99.6600%	\$0	\$1,981,651
347	344.000	Generators - Lake Road 7	\$117,539	R-347	\$0	\$117,539	99.6600%	\$0	\$117,139
348	345.000	Accessory Equipment - Lake Road 7	\$262,394	R-348	\$0	\$262,394	99.6600%	\$0	\$261,502
349	346.000	Misc Power Plant Equipment - Lake Road 7	\$0	R-349	\$0	\$0	99.6600%	\$0	\$0
350		<b>TOTAL LAKE ROAD TURBINE 7 - OIL</b>	<b>\$2,392,463</b>		<b>\$0</b>	<b>\$2,392,463</b>		<b>\$0</b>	<b>\$2,384,328</b>
351		<b>LANDFILL TURBINE - METHANE GAS</b>							
352	340.000	Land - Electric Landfill Turbine SJLP	\$0	R-352	\$0	\$0	99.6600%	\$0	\$0
353	341.000	Structures - Electric Landfill Turbine	\$19,251	R-353	\$0	\$19,251	99.6600%	\$0	\$19,186
354	342.000	Fuel Holders - Landfill Turbine	\$478,874	R-354	\$0	\$478,874	99.6600%	\$0	\$477,246
355	343.000	Prime Movers - Landfill Turbine	\$2,922	R-355	\$0	\$2,922	99.6600%	\$0	\$2,912
356	344.000	Generators - Landfill Turbine	\$728,003	R-356	\$0	\$728,003	99.6600%	\$0	\$725,528
357	345.000	Accessory Equipment - Landfill Turbine	\$7,877	R-357	\$0	\$7,877	99.6600%	\$0	\$7,850
358	346.000	Misc Power Plant Equipment - Landfill Turbine	\$0	R-358	\$0	\$0	99.6600%	\$0	\$0
359		<b>TOTAL LANDFILL TURBINE - METHANE GAS</b>	<b>\$1,236,927</b>		<b>\$0</b>	<b>\$1,236,927</b>		<b>\$0</b>	<b>\$1,232,722</b>
360		<b>RALPH GREEN UNIT 3 - NATURAL GAS</b>							
361	340.000	Land - Electric Ralph Green 3 SJLP	\$0	R-361	\$0	\$0	99.6600%	\$0	\$0
362	341.000	Structures - Electric Ralph Green 3	\$725,019	R-362	\$0	\$725,019	99.6600%	\$0	\$722,554
363	342.000	Fuel Holders - Ralph Green 3	\$181,438	R-363	\$0	\$181,438	99.6600%	\$0	\$180,821
364	343.000	Prime Movers - Ralph Green 3	\$4,681,868	R-364	\$0	\$4,681,868	99.6600%	\$0	\$4,665,950
365	344.000	Generators - Ralph Green 3	\$6,297,322	R-365	\$0	\$6,297,322	99.6600%	\$0	\$6,275,911
366	345.000	Accessory Equipment - Ralph Green 3	\$1,100,174	R-366	\$0	\$1,100,174	99.6600%	\$0	\$1,096,433
367	346.000	Misc Power Plant Equipment - Ralph Green 3	\$13,059	R-367	\$0	\$13,059	99.6600%	\$0	\$13,015
368		<b>TOTAL RALPH GREEN UNIT 3 - NATURAL GAS</b>	<b>\$12,998,880</b>		<b>\$0</b>	<b>\$12,998,880</b>		<b>\$0</b>	<b>\$12,954,684</b>
369		<b>OTHER PRODUCTION - SOLAR</b>							
370	344.010	Other Production Generators - Solar	\$397,433	R-370	-\$248,435	\$148,998	99.6600%	\$0	\$148,491
371		<b>TOTAL OTHER PRODUCTION - SOLAR</b>	<b>\$397,433</b>		<b>-\$248,435</b>	<b>\$148,998</b>		<b>\$0</b>	<b>\$148,491</b>
372		<b>TOTAL OTHER PRODUCTION</b>	<b>\$199,112,526</b>		<b>-\$49,561,444</b>	<b>\$149,551,082</b>		<b>\$0</b>	<b>\$149,042,613</b>
373		<b>OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS</b>							
374		Other Production - Salvage and Removal	-\$16,373,159	R-374	\$0	-\$16,373,159	99.6600%	\$0	-\$16,317,490
375		Retirements not yet classified	-\$16,373,159		\$0	-\$16,373,159		\$0	-\$16,317,490
376		<b>TOTAL PRODUCTION PLANT</b>	<b>\$601,288,225</b>		<b>-\$46,740,331</b>	<b>\$554,547,894</b>		<b>\$0</b>	<b>\$542,215,634</b>
377		<b>TRANSMISSION PLANT</b>							
378	350.000	Land - Transmission	\$0	R-378	\$0	\$0	99.6600%	\$0	\$0
379	350.001	Land Rights - Transmission	\$14,157	R-379	\$0	\$14,157	99.6600%	\$0	\$14,109
380	350.040	Land Rights - Depreciable - Transmission	\$4,076,406	R-380	\$0	\$4,076,406	99.6600%	\$0	\$4,062,546
381	352.000	Structures & Improvements - Transmission	\$2,905,909	R-381	\$0	\$2,905,909	99.6600%	\$0	\$2,896,029
382	353.000	Station Equipment - Transmission	\$49,015,210	R-382	-\$939,858	\$48,075,352	99.6600%	\$0	\$47,911,896
383	353.030	Station Equipment Communication - Transmission	\$8,751	R-383	\$0	\$8,751	99.6600%	\$0	\$8,721
384	354.000	Towers and Fixtures - Transmission	\$334,335	R-384	\$0	\$334,335	99.6600%	\$0	\$333,198
385	355.000	Poles and Fixtures - Transmission	\$45,772,192	R-385	\$0	\$45,772,192	99.6600%	\$0	\$45,616,567
386	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-386	-\$201,996	-\$201,996	100.0000%	\$0	-\$201,996
387	356.000	Overhead Conductors & Devices - Transmission	\$35,093,224	R-387	\$0	\$35,093,224	99.6600%	\$0	\$34,973,907

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
388	356.000	Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-388	-\$367,455	-\$367,455	100.0000%	\$0	-\$367,455
389	357.000	Underground Conduit - Transmission	\$7,227	R-389	\$0	\$7,227	99.6600%	\$0	\$7,202
390	358.000	Underground Conductors & Devices - Transmission	\$85,876	R-390	\$0	\$85,876	99.6600%	\$0	\$85,584
391		TOTAL TRANSMISSION PLANT	\$137,313,287		-\$1,509,309	\$135,803,978		\$0	\$135,340,308
392		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
393		Transmission - Salvage and Removal Retirements not yet classified	-\$586,260	R-393	\$0	-\$586,260	99.6600%	\$0	-\$584,267
394		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$586,260		\$0	-\$586,260		\$0	-\$584,267
395		DISTRIBUTION PLANT							
396	360.000	Land - Electric Distribution	\$0	R-396	\$0	\$0	99.7602%	\$0	\$0
397	360.010	Land Rights - Electric Distribution	\$0	R-397	\$0	\$0	99.7602%	\$0	\$0
398	360.020	Land Leased - Distribution	\$6,965	R-398	\$0	\$6,965	99.7602%	\$0	\$6,948
399	361.000	Structures & Improvements - Distribution	\$3,728,343	R-399	\$0	\$3,728,343	99.7602%	\$0	\$3,719,402
400	362.000	Station Equipment - Distribution	\$68,642,737	R-400	\$0	\$68,642,737	99.7602%	\$0	\$68,478,132
401	364.000	Poles, Towers & Fixtures - Distribution	\$130,582,775	R-401	\$0	\$130,582,775	99.7602%	\$0	\$130,269,638
402	365.000	Overhead Conductors & Devices - Distribution	\$45,886,643	R-402	\$0	\$45,886,643	99.7602%	\$0	\$45,776,607
403	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-403	-\$327,454	-\$327,454	100.0000%	\$0	-\$327,454
404	366.000	Underground Circuit - Distribution	\$14,334,814	R-404	\$0	\$14,334,814	99.7602%	\$0	\$14,300,439
405	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-405	-\$26,858	-\$26,858	100.0000%	\$0	-\$26,858
406	367.000	Underground Conductors & Devices - Distribution	\$52,071,697	R-406	\$0	\$52,071,697	99.7602%	\$0	\$51,946,829
407	368.000	Line Transformers - Distribution	\$125,454,375	R-407	\$0	\$125,454,375	99.7602%	\$0	\$125,153,535
408	369.010	Services - Overhead - Distribution	\$20,123,538	R-408	\$0	\$20,123,538	99.7602%	\$0	\$20,075,282
409	369.020	Services - Underground - Distribution	\$44,411,713	R-409	\$0	\$44,411,713	99.7602%	\$0	\$44,305,214
410	370.000	Meters - Distribution	\$8,245,538	R-410	\$0	\$8,245,538	99.7602%	\$0	\$8,225,765
411	370.010	Meters - PURPA Distribution	\$3,580,334	R-411	\$0	\$3,580,334	99.7602%	\$0	\$3,571,748
412	370.020	Meters - AMI Distribution	\$766,214	R-412	\$0	\$766,214	99.7602%	\$0	\$764,377
413	371.000	Customer Premise Meter Installations - Distribution	\$17,034,656	R-413	-\$215,130	\$16,819,526	99.7602%	\$0	\$16,779,193
414	373.000	Street Lighting and Traffic Signal - Distribution	\$15,882,679	R-414	\$0	\$15,882,679	99.7602%	\$0	\$15,844,592
415		TOTAL DISTRIBUTION PLANT	\$550,753,021		-\$569,442	\$550,183,579		\$0	\$548,863,389
416		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
417		Distribution - Salvage and Removal Retirements not yet classified	-\$4,706,155	R-417	\$0	-\$4,706,155	99.7602%	\$0	-\$4,694,870
418		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$4,706,155		\$0	-\$4,706,155		\$0	-\$4,694,870
419		INCENTIVE COMPENSATION CAPITALIZATION							
420		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
421		GENERAL PLANT							
422	389.000	Land Rights - General	\$0	R-422	\$0	\$0	95.4304%	\$0	\$0
423	390.010	Land RT/ROW - Depreciation - Electric	\$157	R-423	\$0	\$157	95.4304%	\$0	\$150
424	390.000	Structures & Improvements - General	\$8,869,258	R-424	\$0	\$8,869,258	95.4304%	\$0	\$8,463,968
425	391.000	Office Furniture & Equipment - General	\$5,218,031	R-425	\$0	\$5,218,031	95.4304%	\$0	\$4,979,588
426	391.020	Office Furniture - Computers - General	\$2,619,773	R-426	\$0	\$2,619,773	95.4304%	\$0	\$2,500,060
427	391.040	Office Furniture - Software - General	\$1,436,099	R-427	\$0	\$1,436,099	95.4304%	\$0	\$1,370,475
428	392.000	Transportation Equipment - Autos - General	\$243,488	R-428	\$0	\$243,488	95.4304%	\$0	\$232,362
429	392.010	Transportation Equip - Light Trucks - General	\$2,454,634	R-429	\$0	\$2,454,634	95.4304%	\$0	\$2,342,467
430	392.020	Transportation Equip - Heavy Trucks - General	\$12,607,324	R-430	\$0	\$12,607,324	95.4304%	\$0	\$12,031,220
431	392.030	Transportation Equip - Tractors - General	\$92,260	R-431	\$0	\$92,260	95.4304%	\$0	\$88,044
432	392.040	Transportation Equip - Trailers - General	\$1,371,269	R-432	\$0	\$1,371,269	95.4304%	\$0	\$1,308,607



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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
433	392.050	Transportation Equip - Medium Trucks General	-\$76,099	R-433	\$0	-\$76,099	95.4304%	\$0	-\$72,622
434	393.000	Stores Equipment - General	\$27,885	R-434	\$0	\$27,885	95.4304%	\$0	\$26,611
435	394.000	Tools - General	\$2,723,038	R-435	\$0	\$2,723,038	95.4304%	\$0	\$2,598,606
436	395.000	Laboratory Equipment - General	\$1,660,377	R-436	\$0	\$1,660,377	95.4304%	\$0	\$1,584,504
437	396.000	Power Operated Equipment - General	\$2,484,164	R-437	\$0	\$2,484,164	95.4304%	\$0	\$2,370,648
438	397.000	Communication Equipment - General	\$11,738,034	R-438	\$0	\$11,738,034	95.4304%	\$0	\$11,201,653
439	398.000	Miscellaneous Equipment - General	\$127,164	R-439	\$0	\$127,164	95.4304%	\$0	\$121,353
440		<b>TOTAL GENERAL PLANT</b>	<b>\$53,596,856</b>		<b>\$0</b>	<b>\$53,596,856</b>		<b>\$0</b>	<b>\$51,147,694</b>
441		<b>GENERAL PLANT - LAKE ROAD</b>							
442	391.000	Office Furniture and Equipment - General	\$126,469	R-442	\$0	\$126,469	75.7300%	\$0	\$95,775
443	391.020	Office Furniture - Computer - General	\$56,303	R-443	\$0	\$56,303	75.7300%	\$0	\$42,638
444	391.040	Office Furniture- Software-General	\$0	R-444	\$0	\$0	75.7300%	\$0	\$0
445	392.000	Transportation Equipment-Autos - General	\$0	R-445	\$0	\$0	75.7300%	\$0	\$0
446	392.010	Transportation Equip-Light Trucks - General	\$110,537	R-446	\$0	\$110,537	75.7300%	\$0	\$83,710
447	392.020	Transportation Equip-Heavy Trucks - General	\$4,181	R-447	\$0	\$4,181	75.7300%	\$0	\$3,166
448	392.030	Transportation Equip-Tractors - General	\$0	R-448	\$0	\$0	75.7300%	\$0	\$0
449	392.040	Transportation Equip- Trailers - General	\$102,068	R-449	\$0	\$102,068	75.7300%	\$0	\$77,296
450	392.050	Transportation Equip-Medium Trucks - General	\$0	R-450	\$0	\$0	75.7300%	\$0	\$0
451	393.000	Stores Equipment-General	\$2,502	R-451	\$0	\$2,502	75.7300%	\$0	\$1,895
452	394.000	Tools-General	\$250,855	R-452	\$0	\$250,855	75.7300%	\$0	\$189,972
453	395.000	Laboratory Equipment-General	\$289,544	R-453	\$0	\$289,544	75.7300%	\$0	\$219,272
454	396.000	Power Operated Equipment-General	\$422,670	R-454	\$0	\$422,670	75.7300%	\$0	\$320,088
455	397.000	Communication Equipment-General	\$147,343	R-455	\$0	\$147,343	75.7300%	\$0	\$111,583
456	398.000	Miscellaneous Equipment-General	\$3,627	R-456	\$0	\$3,627	75.7300%	\$0	\$2,747
457		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$1,516,099</b>		<b>\$0</b>	<b>\$1,516,099</b>		<b>\$0</b>	<b>\$1,148,142</b>
458		<b>GENERAL RETIREMENTS WORK IN PROGRESS</b>							
459		General- Salvage andn Removal Retirements not yet classified	-\$253,924	R-459	\$0	-\$253,924	75.7300%	\$0	-\$192,297
460		<b>TOTAL GENERAL RETIREMENTS WORK IN PROGRESS</b>	<b>-\$253,924</b>		<b>\$0</b>	<b>-\$253,924</b>		<b>\$0</b>	<b>-\$192,297</b>
461		<b>INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP</b>							
462	310.090	Industrial Steam - Land SJLP	\$0	R-462	\$0	\$0	0.0000%	\$0	\$0
463	311.090	Industrial Steam- Structures & Improvements SJLP	-\$50,991	R-463	\$0	-\$50,991	0.0000%	\$0	\$0
464	312.090	Industrial Steam- Boiler SJLP	-\$121,437	R-464	\$0	-\$121,437	0.0000%	\$0	\$0
465	315.090	Industrial Steam- Accessory SJLP	-\$27,550	R-465	\$0	-\$27,550	0.0000%	\$0	\$0
466	375.090	Industrial Steam- Distribution Structure & Improvement SJLP	\$2,518	R-466	\$0	\$2,518	0.0000%	\$0	\$0
467	376.090	Industrial Steam- Mains SJLP	\$1,101,236	R-467	\$0	\$1,101,236	0.0000%	\$0	\$0
468	379.090	Industrial Steam- City Gate Measuring/Regulator SJLP	\$257,903	R-468	\$0	\$257,903	0.0000%	\$0	\$0
469	380.090	Industrial Steam- Services SJLP	\$118,001	R-469	\$0	\$118,001	0.0000%	\$0	\$0
470	381.090	Industrial Steam- Services- SJLP	\$315,755	R-470	\$0	\$315,755	0.0000%	\$0	\$0
471		<b>TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP</b>	<b>\$1,595,435</b>		<b>\$0</b>	<b>\$1,595,435</b>		<b>\$0</b>	<b>\$0</b>
472		<b>INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS</b>							
473		Industrial Steam- Salvage and Removal Retirements not yet classified	-\$20,986	R-473	\$0	-\$20,986	0.0000%	\$0	\$0
474		<b>TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS</b>	<b>-\$20,986</b>		<b>\$0</b>	<b>-\$20,986</b>		<b>\$0</b>	<b>\$0</b>
475		<b>CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS</b>							
476		Capitalized Long-Term Incentive Stock Awards through June 30, 2017	\$0	R-476	\$0	\$0	100.0000%	\$0	\$0
477		<b>TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
478		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$1,356,233,553</b>		<b>-\$48,819,082</b>	<b>\$1,307,414,471</b>		<b>\$0</b>	<b>\$1,288,981,227</b>

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

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-78	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Tavior)		\$410,538		\$0	
R-79	Boiler Plant Equipment - Electric - Jeffrey Com	312.000		\$1,438,628		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Tavior)		\$1,438,628		\$0	
R-82	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$939,858		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Tavior)		\$939,858		\$0	
R-83	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. Jeffrey Energy Center Common Plant Adjustment to reverse FERC compliance audit entry recorded on MPS books in 1984 consistant with Commission order in Case No. ER-83-40 (Tavior)		\$32,089		\$0	
R-225	Miscellaneous Intangible - Substation (353) Tot	303.100		-\$2,792,642		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$2,792,642		\$0	
R-227	Structures - Electric - Total Crossroads	341.000		-\$400,005		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$400,005		\$0	
R-228	Fuel Holders - Total Crossroads	342.000		-\$1,331,814		\$0

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$1,331,814		\$0	
R-229	Prime Movers - Total Crossroads	343.000		-\$34,133,747		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$34,133,747		\$0	
R-230	Generators - Total Crossroads	344.000		-\$6,184,109		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$6,184,109		\$0	
R-231	Accessory - Total Crossroads	345.000		-\$4,425,166		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$4,425,166		\$0	
R-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$45,526		\$0
	1. To reduce Crossroads plant based on the Commissions decision in Case No. ER-2010-0356 and No. ER-2012-0175 (Featherstone)		-\$45,526		\$0	
R-370	Other Production Generators - Solar	344.010		-\$248,435		\$0
	1. To adjust the Greenwood Solar Facility as of 12/31/2017 (Lyons)		-\$248,435		\$0	
R-382	Station Equipment - Transmission	353.000		-\$939,858		\$0
	1. Adjustment to transfer Jeffrey GSU from account 353 to account 315 (Taylor)		-\$939,858		\$0	
R-386	Poles and Fixtures - Disallowance Stipulation a	355.000		-\$201,996		\$0

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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - See page 12 of Stipulation EFIS #356 (Featherstone)		-\$201,996		\$0	
R-388	Conductors & Devices - Disallowance Stipulation	356.000		-\$367,455		\$0
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$367,455		\$0	
R-403	Overhead Conductors & Devices - Disallowance	365.000		-\$327,454		\$0
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$327,454		\$0	
R-405	Underground Circuit - Disallowance Stipulation	366.000		-\$26,858		\$0
	1. To adjust reserve based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue - see page 12 of Stipulation EFIS #356 (Featherstone)		-\$26,858		\$0	
R-413	Customer Premise Meter Installations - Distribu	371.000		-\$215,130		\$0
	1. Adjustment to remove reserve at December 31, 2017 relating to electric vehicle charging stations (Majors)		-\$215,130		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$48,819,082</b>		<b>\$0</b>

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$57,771,963	0.00	0.00	0.00	0.000000	\$0
3	Accrued Vacation	\$4,231,074	23.50	344.83	-321.33	-0.880356	-\$3,724,851
4	Sibley Coal & Freight	\$30,393,960	23.50	17.39	6.11	0.016740	\$508,795
5	Jeffrey Coal & Freight	\$15,261,817	23.50	16.64	6.86	0.018795	\$286,846
6	Iatan Coal & Freight	\$25,008,978	23.50	43.68	-20.18	-0.055288	-\$1,382,696
7	Lake Road Coal & Freight	\$38,087	23.50	20.37	3.13	0.008575	\$327
8	Fuel - Purchased Gas & Oil Delivered	\$4,817,278	23.50	39.83	-16.33	-0.044740	-\$215,525
9	Fuel-Oil	\$954,304	0.00	0.00	0.00	0.000000	\$0
10	Purchased Power	\$101,537,814	23.50	34.50	-11.00	-0.030137	-\$3,060,045
11	Injuries and Damages	\$569,037	23.50	44.27	-20.77	-0.056904	-\$32,380
12	Pensions Fund Payments	\$14,956,142	23.50	51.74	-28.24	-0.077370	-\$1,157,157
13	OPEBs	\$744,023	23.50	178.44	-154.94	-0.424493	-\$315,833
14	Incentive Compensation	\$2,728,610	23.50	256.50	-233.00	-0.638356	-\$1,741,825
15	Bad Debt Expense	\$2,523,153	0.00	0.00	0.00	0.000000	\$0
16	PSC Assessment	\$1,677,547	23.50	-27.00	50.50	0.138356	\$232,099
17	Cash Vouchers	\$155,542,930	23.50	30.00	-6.50	-0.017808	-\$2,769,908
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$418,756,717</b>					<b>-\$13,372,153</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$4,611,565	23.50	16.50	7.00	0.019178	\$88,441
21	FUTA & SUTA	\$24,223	23.50	16.50	7.00	0.019178	\$465
22	Property Taxes	\$42,160,917	23.50	188.36	-164.86	-0.451671	-\$19,042,864
23	City Franchise Tax L&P only	\$5,109,579	8.29	38.63	-30.34	-0.083123	-\$424,724
24	Missouri Gross Receipts Taxes - 6%	\$4,455,214	8.29	68.29	-60.00	-0.164384	-\$732,366
25	Missouri Gross Receipts Taxes - 4%	\$1,633,340	8.29	36.60	-28.31	-0.077562	-\$126,685
26	Missouri Gross Receipts Taxes - other cities	\$26,332,256	8.29	45.92	-37.63	-0.103096	-\$2,714,750
27	<b>TOTAL TAXES</b>	<b>\$84,327,094</b>					<b>-\$22,952,483</b>
28	<b>OTHER EXPENSES</b>						
29	Sales Taxes	\$22,787,085	8.29	22.00	-13.71	-0.037562	-\$855,928
30	<b>TOTAL OTHER EXPENSES</b>	<b>\$22,787,085</b>					<b>-\$855,928</b>
31	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$37,180,564</b>
32	<b>TAX OFFSET FROM RATE BASE</b>						
33	Federal Tax Offset	\$27,093,598	0.00	0.00	0.00	0.000000	\$0
34	State Tax Offset	\$7,746,252	23.50	45.63	-22.13	-0.060630	-\$469,655
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$49,821,635	23.50	86.55	-63.05	-0.172740	-\$8,606,189
37	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$84,661,485</b>					<b>-\$9,075,844</b>
38	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$46,256,408</b>

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	<b>TOTAL OPERATING REVENUES</b>	<b>\$810,197,318</b>	See Note (1)	See Note (1)	See Note (1)	<b>\$810,197,318</b>	<b>-\$25,038,744</b>	<b>\$768,054,640</b>	See Note (1)	See Note (1)
2	<b>TOTAL POWER PRODUCTION EXPENSES</b>	<b>\$272,285,019</b>	<b>\$29,212,806</b>	<b>\$243,072,213</b>	<b>-\$25,475,830</b>	<b>\$246,809,189</b>	<b>-\$108,718</b>	<b>\$242,490,627</b>	<b>\$26,967,365</b>	<b>\$215,523,262</b>
3	<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$48,608,175</b>	<b>\$2,751,685</b>	<b>\$45,856,490</b>	<b>-\$10,125,023</b>	<b>\$38,483,152</b>	<b>\$0</b>	<b>\$38,352,310</b>	<b>\$2,678,424</b>	<b>\$35,673,886</b>
4	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$35,899,660</b>	<b>\$14,837,913</b>	<b>\$21,061,747</b>	<b>-\$1,019,742</b>	<b>\$34,879,918</b>	<b>\$0</b>	<b>\$34,409,426</b>	<b>\$14,558,248</b>	<b>\$19,851,178</b>
5	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$12,479,927</b>	<b>\$6,704,834</b>	<b>\$5,775,093</b>	<b>\$1,396,295</b>	<b>\$13,876,222</b>	<b>\$2,523,153</b>	<b>\$16,399,375</b>	<b>\$6,548,590</b>	<b>\$9,850,785</b>
6	<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$35,914,477</b>	<b>\$1,028,545</b>	<b>\$34,885,932</b>	<b>-\$24,225,961</b>	<b>\$11,688,516</b>	<b>-\$7,213,042</b>	<b>\$4,475,474</b>	<b>\$1,004,576</b>	<b>\$3,470,898</b>
7	<b>TOTAL SALES EXPENSES</b>	<b>\$277,593</b>	<b>\$212,403</b>	<b>\$65,190</b>	<b>-\$8,552</b>	<b>\$269,041</b>	<b>\$0</b>	<b>\$269,041</b>	<b>\$207,453</b>	<b>\$61,588</b>
8	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$79,284,129</b>	<b>\$10,391,202</b>	<b>\$68,892,927</b>	<b>\$3,711,792</b>	<b>\$82,995,921</b>	<b>-\$21,511</b>	<b>\$82,360,464</b>	<b>\$10,038,381</b>	<b>\$72,322,083</b>
9	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$102,126,485</b>	See Note (1)	See Note (1)	See Note (1)	<b>\$102,126,485</b>	<b>-\$14,964</b>	<b>\$97,309,697</b>	See Note (1)	See Note (1)
10	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>-\$1,791,112</b>	<b>\$0</b>	<b>-\$1,791,112</b>	<b>-\$2,543,618</b>	<b>-\$4,334,730</b>	<b>-\$954,973</b>	<b>-\$616,031</b>	<b>\$0</b>	<b>-\$616,031</b>
11	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$48,023,940</b>	<b>\$0</b>	<b>\$48,023,940</b>	<b>-\$350,158</b>	<b>\$47,673,782</b>	<b>-\$123,450</b>	<b>\$46,879,640</b>	<b>\$0</b>	<b>\$46,879,640</b>
12	<b>TOTAL OPERATING EXPENSE</b>	<b>\$633,108,293</b>	<b>\$65,139,388</b>	<b>\$465,842,420</b>	<b>-\$58,640,797</b>	<b>\$574,467,496</b>	<b>-\$5,913,505</b>	<b>\$562,330,023</b>	<b>\$62,003,037</b>	<b>\$403,017,289</b>
13	<b>NET INCOME BEFORE TAXES</b>	<b>\$177,089,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$235,729,822</b>	<b>-\$19,125,239</b>	<b>\$205,724,617</b>	<b>\$0</b>	<b>\$0</b>
14	<b>TOTAL INCOME TAXES</b>	<b>\$1,902,463</b>	See Note (1)	See Note (1)	See Note (1)	<b>\$1,902,463</b>	<b>\$41,796,470</b>	<b>\$43,698,933</b>	See Note (1)	See Note (1)
15	<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$44,669,022</b>	See Note (1)	See Note (1)	See Note (1)	<b>\$44,669,022</b>	<b>-\$48,472,914</b>	<b>-\$3,803,892</b>	See Note (1)	See Note (1)
16	<b>NET OPERATING INCOME</b>	<b>\$130,517,540</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$189,158,337</b>	<b>-\$12,448,795</b>	<b>\$165,829,576</b>	<b>\$0</b>	<b>\$0</b>

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$724,875,643			Rev-2		\$724,875,643	100.0000%	-\$4,752,399	\$720,123,244		
Rev-3	445.001	Electric Sales - Public Authorities	\$28,594,110			Rev-3		\$28,594,110	100.0000%	\$0	\$28,594,110		
Rev-4	440.000	St. Joseph Light & Power Revenue Phase-In Amortization	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$753,469,753					\$753,469,753		-\$4,752,399	\$748,717,354		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	447.020	Sales for Resale (SFR) Partial Requirements - energy	\$6,382,041			Rev-7		\$6,382,041	99.6200%	-\$8,369,414	-\$2,011,625		
Rev-8	447.020	Sales for Resale (SFR) Retail	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	447.030	SFR Off system Sales (bk20)	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	447.030	Sales for Resale Bulk - energy	\$2,594,651			Rev-10		\$2,594,651	100.0000%	-\$2,594,651	\$0		
Rev-11	447.031	Rev InterUN/IntrasST MO (bk11)	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	447.031	Sales for Resale Intu Un Intst	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13	447.032	Sales for Resale Interstate - energy	\$1,273,218			Rev-13		\$1,273,218	100.0000%	-\$1,273,218	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA - energy	\$872,462			Rev-14		\$872,462	99.6200%	\$1,141	\$870,288		
Rev-15	447.101	Sales for Resales - Private Utilities - energy	\$15,712			Rev-15		\$15,712	99.6200%	\$0	\$15,652		
Rev-16	447.103	Resales - Municipalities - (non-juris 0%)	\$1,487,952			Rev-16		\$1,487,952	0.0000%	\$0	\$0		
Rev-17	449.110	Prov for rate refund riders	\$11,637,839			Rev-17		\$11,637,839	100.0000%	-\$11,223,852	\$413,987		
Rev-18	450.001	Other Oper Rev-Forfited Discounts	\$745,307			Rev-18		\$745,307	100.0000%	-\$52,236	\$693,071		
Rev-19	451.001	Misc Service Revenues	\$310,485			Rev-19		\$310,485	100.0000%	\$0	\$310,485		
Rev-20	451.002	Misc Service Rev Replace Dmgd Mtr	\$12,305			Rev-20		\$12,305	100.0000%	\$0	\$12,305		
Rev-21	451.003	Misc Service Rev Coll Service	\$139,450			Rev-21		\$139,450	100.0000%	\$0	\$139,450		
Rev-22	451.004	Other Revenue - Disconnect Service Charge	\$51,021			Rev-22		\$51,021	100.0000%	\$0	\$51,021		
Rev-23	451.101	Misc Service Revenue Temp Inst	\$9,877			Rev-23		\$9,877	100.0000%	\$0	\$9,877		
Rev-24	454.001	Other Revenue - Rent - Electric Property	\$1,005,232			Rev-24		\$1,005,232	100.0000%	\$0	\$1,005,232		
Rev-25	456.009	Other Revenue - Transmission - demand	\$140,344			Rev-25		\$140,344	99.6600%	\$0	\$139,867		
Rev-26	456.100	Other Electric Revenues Trans Elect for Others - demand	\$13,809,059			Rev-26		\$13,809,059	99.6600%	\$3,256,673	\$17,018,781		
Rev-27	456.101	Miscellaneous Electric Oper Electric Revenues - demand	\$484,600			Rev-27		\$484,600	99.6600%	-\$30,788	\$452,164		
Rev-28	456.102	Other Rev - Return Chk Service Charge - demand	\$217,470			Rev-28		\$217,470	99.6600%	\$0	\$216,731		
Rev-29	456.730	Otjer Electric Rev Ind Steam Ops SJP - (steam 0%)	\$15,028,670			Rev-29		\$15,028,670	0.0000%	\$0	\$0		
Rev-30	456.735	Other Electric Revenue Ind Steam QCA - (steam 0%)	\$509,870			Rev-30		\$509,870	0.0000%	\$0	\$0		
Rev-31		TOTAL OTHER OPERATING REVENUES	\$56,727,565					\$56,727,565		-\$20,286,345	\$19,337,286		
Rev-32		TOTAL OPERATING REVENUES	\$810,197,318					\$810,197,318		-\$25,038,744	\$768,054,640		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision - demand	\$1,599,559	\$872,444	\$727,115	E-4	-\$152,868	\$1,446,691	99.6600%	\$0	\$1,441,772	\$849,216	\$592,556
5	500.000	Steam Operation Supervision - 100%	\$90,753	\$0	\$90,753	E-5	\$0	\$90,753	100.0000%	\$165,491	\$256,244	\$0	\$256,244
6	501.000	Fuel Expense - Coal - energy	\$72,079,183	\$3,712,523	\$68,366,660	E-6	\$4,272,623	\$76,351,806	99.6200%	\$0	\$76,061,670	\$3,691,302	\$72,370,368
7	501.000	Fuel Expense - Natural Gas - energy	\$0	\$0	\$0	E-7	-\$79,372	-\$79,372	99.6200%	\$0	-\$79,070	-\$79,070	\$0
8	501.000	Fuel Expense - Oil - energy	\$0	\$0	\$0	E-8	\$0	\$0	99.6200%	\$0	\$0	\$0	\$0



KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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 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
9	501.300	Fuel Additives - Fuel Additives - energy	\$2,276,415	\$0	\$2,276,415	E-9	-\$18,310	\$2,258,105	99.6200%	\$0	\$2,249,524	\$0	\$2,249,524
10	501.400	Fuel Additives - Residuals - energy	-\$115,702	\$0	-\$115,702	E-10	-\$30,130	-\$145,832	99.6200%	\$0	-\$145,278	\$0	-\$145,278
11	501.420	Fuel Exp-Residuals Non FAC - energy	\$523,246	\$0	\$523,246	E-11	-\$78,021	\$445,225	99.6200%	\$0	\$443,533	\$0	\$443,533
12	501.450	Fuel Exp-Residuals-Landfill - energy	\$283,200	\$0	\$283,200	E-12	-\$322,217	-\$39,017	99.6200%	\$0	-\$38,869	\$0	-\$38,869
13	501.500	Fuel Handling Expense - energy	\$5,414,218	\$0	\$5,414,218	E-13	\$0	\$5,414,218	99.6200%	\$0	\$5,393,644	\$0	\$5,393,644
14	501.700	Fuel Expense Industrial Steam (steam 0% 2.2)	\$7,690,037	\$0	\$7,690,037	E-14	\$0	\$7,690,037	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Operating Expense (demand/O&M	\$9,272,025	\$6,693,711	\$2,578,314	E-15	-\$155,984	\$9,116,041	92.4190%	\$0	\$8,424,954	\$6,042,102	\$2,382,852
16	504.000	Industrial Steam Transfer - Credit (steam 0% 2.2)	-\$7,690,037	\$0	-\$7,690,037	E-16	\$0	-\$7,690,037	0.0000%	\$0	\$0	\$0	\$0
17	505.000	Steam Operations Electric Expenses demand/O&M 3,13	\$3,432,120	\$2,807,622	\$624,498	E-17	-\$65,426	\$3,366,694	92.4190%	\$0	\$3,111,465	\$2,534,310	\$577,155
18	506.000	Misc. Steam Power Operations demand/O&M 3,13	\$5,434,699	\$2,217,833	\$3,216,866	E-18	-\$50,996	\$5,383,703	92.4190%	-\$455,587	\$4,519,977	\$2,001,935	\$2,518,042
19	506.000	Misc. Steam Power Operations - latan 2 Tracker - 100% Missouri	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	507.000	Steam Power Operations - Rents demand/O&M 3,13	\$72,305	\$0	\$72,305	E-20	\$0	\$72,305	92.4190%	\$0	\$66,824	\$0	\$66,824
21	509.000	Emissions	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	509.000	Emission Allowance - energy	-\$167,229	\$0	-\$167,229	E-22	\$0	-\$167,229	99.6200%	\$0	-\$166,594	\$0	-\$166,594
23		TOTAL OPERATION & MAINTENANCE EXPENSE	\$100,194,792	\$16,304,133	\$83,890,659		\$3,319,299	\$103,514,091		-\$290,096	\$101,539,796	\$15,039,795	\$86,500,001
24		TOTAL STEAM POWER GENERATION	\$100,194,792	\$16,304,133	\$83,890,659		\$3,319,299	\$103,514,091		-\$290,096	\$101,539,796	\$15,039,795	\$86,500,001
25		ELECTRIC MAINTENANCE EXPENSE											
26	510.000	Steam Maintenance Superv. & Engineering (demand/O&M 3.13)	\$2,544,535	\$2,426,630	\$117,905	E-26	-\$101,840	\$2,442,695	92.4190%	\$0	\$2,257,514	\$2,190,406	\$67,108
27	511.000	Maintenance of Structures - Steam Power (demand/O&M 3.13)	\$4,068,079	\$1,199,677	\$2,868,402	E-27	\$160,865	\$4,228,944	92.4190%	\$0	\$3,908,348	\$1,082,893	\$2,825,455
28	512.000	Maintenance of Boiler Plant - Steam Power (demand/O&M 3.13)	\$16,424,972	\$4,195,810	\$12,229,162	E-28	-\$605,807	\$15,819,165	92.4190%	\$0	\$14,619,914	\$3,787,363	\$10,832,551
29	512.000	Maintenance of Boiler Plant - Steam Power 100% MO 1,1	\$99,465	\$0	\$99,465	E-29	\$0	\$99,465	100.0000%	\$181,378	\$280,843	\$0	\$280,843
30	513.000	Maintenance of Electric Plant - Steam Power (demand/O&M 3.13)	\$4,758,368	\$1,102,130	\$3,656,238	E-30	-\$122,878	\$4,635,490	92.4190%	\$0	\$4,284,074	\$994,842	\$3,289,232
31	514.000	Maintenance of Misc. Steam Plant - SteamPower (demand/O&M 3.13)	\$411,222	\$88,449	\$322,773	E-31	\$50,932	\$462,154	92.4190%	\$0	\$427,118	\$79,839	\$347,279
32		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$28,306,641	\$9,012,696	\$19,293,945		-\$618,728	\$27,687,913		\$181,378	\$25,777,811	\$8,135,343	\$17,642,468
33		NUCLEAR POWER GENERATION											
34		OPERATION - NUCLEAR											
35		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		MAINTENANCE - NP											
37		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
39		HYDRAULIC POWER GENERATION											
40		OPERATION - HP											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjus. 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
41		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		MAINTANENCE - HP											
43		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		OTHER POWER GENERATION											
46		OPERATION - OP											
47	546.000	Prod Turbine Oper Superv & Engineering - demand	\$79,428	\$9,597	\$69,831	E-47	-\$18,698	\$60,730	99.6600%	\$0	\$60,523	\$9,341	\$51,182
48	547.000	Other Fuel Expense - Natural Gas - energy	\$2,621,012	\$0	\$2,621,012	E-48	-\$1,910,099	\$710,913	99.6200%	\$0	\$708,212	\$0	\$708,212
49	547.000	Other Fuel Expense - Natural Gas Hedging - energy	\$0	\$0	\$0	E-49	-\$1,477	-\$1,477	99.6200%	\$0	-\$1,471	-\$1,471	\$0
50	547.020	Other Fuel Expense - Fuel On System - energy	-\$1,196,481	\$0	-\$1,196,481	E-50	\$1,196,481	\$0	99.6200%	\$0	\$0	\$0	\$0
51	547.027	Other Fuel Expense - On System Other Prod - Demand	\$3,557,516	\$0	\$3,557,516	E-51	-\$313,165	\$3,244,351	99.6600%	\$0	\$3,233,320	\$0	\$3,233,320
52	547.027	Other Production Fuel Off System Demand	\$0	\$0	\$0	E-52	\$0	\$0	99.6600%	\$0	\$0	\$0	\$0
53	547.030	Fuel Off System Other Prod (bk20) - energy	\$27,352	\$0	\$27,352	E-53	-\$27,352	\$0	99.6200%	\$0	\$0	\$0	\$0
54	547.033	Other Fuel Expense InterCompanyUN / Intra ST (bk11)	\$1,169,129	\$0	\$1,169,129	E-54	-\$1,169,129	\$0	99.6200%	\$0	\$0	\$0	\$0
55	547.100	Other Prod Fuel Handling - energy	\$63,385	\$0	\$63,385	E-55	-\$45,180	\$18,205	99.6200%	\$0	\$18,136	\$0	\$18,136
56	547.102	Comb Turbine - Gas Purchase Exp - energy	\$67,921	\$63,385	\$4,536	E-56	\$0	\$67,921	99.6200%	\$0	\$67,663	\$63,144	\$4,519
57	548.000	Other Power Generation Expense - demand	\$1,135,460	\$884,440	\$251,020	E-57	-\$20,610	\$1,114,850	99.6600%	\$0	\$1,111,060	\$860,893	\$250,167
58	549.000	Misc. Other Power Generation Expense - demand	\$587,487	\$227,838	\$359,649	E-58	-\$10,297	\$577,190	99.6600%	\$0	\$575,227	\$221,772	\$353,455
59		TOTAL OPERATION - OP	\$8,112,209	\$1,185,260	\$6,926,949		-\$2,319,526	\$5,792,683		\$0	\$5,772,670	\$1,153,679	\$4,618,991
60		MAINTANENCE - OP											
61	551.000	Maint. Superv. & Engineering - demand	\$368,701	\$349,655	\$19,046	E-61	-\$13,078	\$355,623	99.6600%	\$0	\$354,414	\$340,346	\$14,068
62	552.000	Maintenance of Structures - demand	\$130,273	\$31,641	\$98,632	E-62	-\$3,137	\$127,136	99.6600%	\$0	\$126,704	\$30,799	\$95,905
63	553.000	Maint. Of Generating & Electric Plant - OP - demand	\$4,237,274	\$842,518	\$3,394,756	E-63	\$95,123	\$4,332,397	99.6600%	\$0	\$4,317,667	\$820,087	\$3,497,580
64	554.000	Maint. Of Misc. Other Power Generation Plant - OP - demand	\$23,334	\$19,978	\$3,356	E-64	\$13,314	\$36,648	99.6600%	\$0	\$36,524	\$19,446	\$17,078
65		TOTAL MAINTANENCE - OP	\$4,759,582	\$1,243,792	\$3,515,790		\$92,222	\$4,851,804		\$0	\$4,835,309	\$1,210,678	\$3,624,631
66		TOTAL OTHER POWER GENERATION	\$12,871,791	\$2,429,052	\$10,442,739		-\$2,227,304	\$10,644,487		\$0	\$10,607,979	\$2,364,357	\$8,243,622
67		OTHER POWER SUPPLY EXPENSES											
68	555.000	Purchased Power for Baseload - energy	\$132,519,770	\$0	\$132,519,770	E-68	-\$30,559,644	\$101,960,126	99.6200%	\$0	\$101,572,678	\$0	\$101,572,678
69	555.005	Purchased Power - Capacity Purch-Gardn - demand	\$1,322,088	\$0	\$1,322,088	E-69	-\$1,291,151	\$30,937	99.6600%	\$0	\$30,832	\$0	\$30,832
70	555.030	Purchase Power Off-Sys Sales - demand	-\$165,678	\$0	-\$165,678	E-70	\$165,678	\$0	99.6600%	\$0	\$0	\$0	\$0
71	555.032	Purchase Power Intrastate (bk11) - energy	\$9,198	\$0	\$9,198	E-71	-\$9,198	\$0	99.6200%	\$0	\$0	\$0	\$0
72	555.035	Purchase Power Off-Sys WAPA - energy	\$356,302	\$0	\$356,302	E-72	-\$356,302	\$0	99.6600%	\$0	\$0	\$0	\$0
73	556.000	System Control and Load Dispatch - energy	\$734,790	\$552,135	\$182,655	E-73	-\$12,866	\$721,924	99.6600%	\$0	\$719,469	\$537,435	\$182,034
74	557.000	Prod-Other-Other Expenses - energy	\$2,339,314	\$914,790	\$1,424,524	E-74	-\$89,603	\$2,249,711	99.6600%	\$0	\$2,242,062	\$890,435	\$1,351,627
75	557.100	Other Production Exp Riders electric 100%	-\$6,203,989	\$0	-\$6,203,989	E-75	\$6,203,989	\$0	100.0000%	\$0	\$0	\$0	\$0
76		TOTAL OTHER POWER SUPPLY EXPENSES	\$130,911,795	\$1,466,925	\$129,444,870		-\$25,949,097	\$104,962,698		\$0	\$104,565,041	\$1,427,870	\$103,137,171

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjus. 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
77		<b>TOTAL POWER PRODUCTION EXPENSES</b>	<b>\$272,285,019</b>	<b>\$29,212,806</b>	<b>\$243,072,213</b>		<b>-\$25,475,830</b>	<b>\$246,809,189</b>		<b>-\$108,718</b>	<b>\$242,490,627</b>	<b>\$26,967,365</b>	<b>\$215,523,262</b>
78		<b>TRANSMISSION EXPENSES</b>											
79		<b>OPERATION - TRANSMISSION EXP.</b>											
80	560.000	Operation Supervision & Engineering - TE - demand	\$748,221	\$429,134	\$319,087	E-80	-\$59,445	\$688,776	99.6600%	\$0	\$686,434	\$417,709	\$268,725
81	561.000	Load Dispatching - TE - demand	\$3,686,266	\$681,226	\$3,005,040	E-81	-\$550,584	\$3,135,682	99.6600%	\$0	\$3,125,021	\$663,089	\$2,461,932
82	562.000	Station Expenses - TE - demand	\$451,458	\$415,488	\$35,970	E-82	-\$9,682	\$441,776	99.6600%	\$0	\$440,274	\$404,426	\$35,848
83	563.000	Overhead Line Expenses - TE - demand	\$98,391	\$4,389	\$94,002	E-83	-\$102	\$98,289	99.6600%	\$0	\$97,954	\$4,272	\$93,682
84	564.000	Underground Line Expenses - TE - demand	\$860	\$0	\$860	E-84	\$0	\$860	99.6600%	\$0	\$857	\$0	\$857
85	565.000	Transmission of Electric By Others - TE - demand	\$36,229,894	\$0	\$36,229,894	E-85	-\$10,055,396	\$26,174,498	99.6600%	\$0	\$26,085,505	\$0	\$26,085,505
86	566.000	Misc. Transmission Expenses - TE - demand	\$1,325,858	\$730,968	\$594,890	E-86	-\$17,034	\$1,308,824	99.6600%	\$0	\$1,304,374	\$711,507	\$592,867
87	567.000	Rents - TE - demand	\$284,590	\$327	\$284,263	E-87	-\$8	\$284,582	99.6600%	\$0	\$283,615	\$318	\$283,297
88	575.700	Trans Op-Mkt Mon&Comp Ser-RTO - demand	\$2,909,384	\$0	\$2,909,384	E-88	\$196,610	\$3,105,994	99.6600%	\$0	\$3,095,434	\$0	\$3,095,434
89		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$45,734,922</b>	<b>\$2,261,532</b>	<b>\$43,473,390</b>		<b>-\$10,495,641</b>	<b>\$35,239,281</b>		<b>\$0</b>	<b>\$35,119,468</b>	<b>\$2,201,321</b>	<b>\$32,918,147</b>
90		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
91	568.000	Maint. Supervision & Engineering - TE demand	\$19,361	\$19,248	\$113	E-91	-\$507	\$18,854	99.6600%	\$0	\$18,790	\$18,735	\$55
92	569.000	Maintenance of Structures - TE demand	\$0	\$0	\$0	E-92	\$0	\$0	99.6600%	\$0	\$0	\$0	\$0
93	570.000	Maintenance of Station Equipment - TE demand	\$574,885	\$431,889	\$142,996	E-93	\$312,509	\$887,394	99.6600%	\$0	\$884,377	\$420,391	\$463,986
94	571.000	Maintenance of Overhead Lines - TE demand	\$2,270,964	\$35,832	\$2,235,132	E-94	\$54,100	\$2,325,064	99.6600%	\$0	\$2,317,159	\$34,878	\$2,282,281
95	572.000	Underground Lines demand	\$531	\$0	\$531	E-95	-\$331	\$200	99.6600%	\$0	\$199	\$0	\$199
96	573.000	Maint. Of Misc. Transmission Plant - TE demand	\$7,512	\$3,184	\$4,328	E-96	\$4,847	\$12,359	99.6600%	\$0	\$12,317	\$3,099	\$9,218
97		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$2,873,253</b>	<b>\$490,153</b>	<b>\$2,383,100</b>		<b>\$370,618</b>	<b>\$3,243,871</b>		<b>\$0</b>	<b>\$3,232,842</b>	<b>\$477,103</b>	<b>\$2,755,739</b>
98		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$48,608,175</b>	<b>\$2,751,685</b>	<b>\$45,856,490</b>		<b>-\$10,125,023</b>	<b>\$38,483,152</b>		<b>\$0</b>	<b>\$38,352,310</b>	<b>\$2,678,424</b>	<b>\$35,673,886</b>
99		<b>DISTRIBUTION EXPENSES</b>											
100		<b>OPERATION - DIST. EXPENSES</b>											
101	580.000	Operation Supervision & Engineering - DE - distribution 5,1	\$3,213,131	\$1,718,301	\$1,494,830	E-101	-\$304,788	\$2,908,343	99.7602%	\$0	\$2,901,369	\$1,674,235	\$1,227,134
102	581.000	Load Dispatching - DE - distribution 5,1	\$250,174	\$248,714	\$1,460	E-102	-\$5,796	\$244,378	99.7602%	\$0	\$243,791	\$242,335	\$1,456
103	582.000	Station Expenses - DE - distribution 5,1	\$214,625	\$101,474	\$113,151	E-103	-\$2,365	\$212,260	99.7602%	\$0	\$211,751	\$98,871	\$112,880
104	583.000	Overhead Line Expenses - DE - distribution 5,1	\$2,328,625	\$1,554,758	\$773,867	E-104	-\$37,725	\$2,290,900	99.7602%	\$0	\$2,285,407	\$1,514,886	\$770,521
105	584.000	Underground Line Expenses - DE - distribution 5,1	\$1,569,731	\$482,227	\$1,087,504	E-105	-\$14,275	\$1,555,456	99.7602%	\$0	\$1,551,726	\$469,861	\$1,081,865
106	585.000	Street Lighting & Signal System Expenses - DE - distribution 5,1	\$0	\$0	\$0	E-106	\$0	\$0	99.7602%	\$0	\$0	\$0	\$0
107	586.000	Meters - DE - distribution 5,1	\$2,187,105	\$1,913,185	\$273,920	E-107	-\$47,265	\$2,139,840	99.7602%	\$0	\$2,134,709	\$1,864,121	\$270,588
108	587.000	Customer Install - DE - distribution 5,1	\$48,449	\$43,489	\$4,960	E-108	-\$1,013	\$47,436	99.7602%	\$0	\$47,322	\$42,374	\$4,948
109	588.000	Miscellaneous - DE Electric - distribution 5,1	\$8,841,160	\$4,338,399	\$4,502,761	E-109	-\$10,932	\$8,830,228	99.7602%	\$0	\$8,809,054	\$4,327,996	\$4,481,058
110	588.000	Miscellaneous - DE Steam (steam 0% 2,2)	\$329,530	\$0	\$329,530	E-110	-\$101,098	\$228,432	0.0000%	\$0	\$0	\$0	\$0
111	589.000	Rents - DE - distribution 5,1	\$28,566	\$0	\$28,566	E-111	\$0	\$28,566	99.7602%	\$0	\$28,497	\$0	\$28,497
112		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$19,011,096</b>	<b>\$10,400,547</b>	<b>\$8,610,549</b>		<b>-\$525,257</b>	<b>\$18,485,839</b>		<b>\$0</b>	<b>\$18,213,626</b>	<b>\$10,234,679</b>	<b>\$7,978,947</b>
113		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
114	590.000	S&E Maintenance - distribution 5,1	\$73,009	\$68,702	\$4,307	E-114	\$934	\$73,943	99.7602%	\$0	\$73,766	\$66,940	\$6,826
115	591.000	Structures Maintenance - distribution 5,1	\$1,267	\$1,143	\$124	E-115	\$18,149	\$19,416	99.7602%	\$0	\$19,369	\$1,113	\$18,256

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
116	592.000	Station Equipment Maintenance - distribution 5,1	\$379,428	\$312,638	\$66,790	E-116	\$15,303	\$394,731	99.7602%	\$0	\$393,785	\$304,621	\$89,164
117	593.000	Overhead Lines Maintenance - distribution 5,1	\$12,197,782	\$2,353,310	\$9,844,472	E-117	-\$498,274	\$11,699,508	99.7602%	\$0	\$11,671,452	\$2,292,959	\$9,378,493
118	594.000	Underground Lines Maintenance -distribution 5,1	\$1,243,586	\$677,294	\$566,292	E-118	\$63,230	\$1,306,816	99.7602%	\$0	\$1,303,683	\$659,925	\$643,758
119	595.000	Line Transformers Maintenance - distribution 5,1	\$240,408	\$220,154	\$20,254	E-119	-\$6,948	\$233,460	99.7602%	\$0	\$232,900	\$214,508	\$18,392
120	596.000	Street Light & Signals Maintenance - distribution 5,1	\$1,289,669	\$288,319	\$1,001,350	E-120	\$41,038	\$1,330,707	99.7602%	\$0	\$1,327,516	\$280,925	\$1,046,591
121	597.000	Meters Maintenance - distribution 5,1	\$24,496	\$23,162	\$1,334	E-121	\$12,615	\$37,111	99.7602%	\$0	\$37,022	\$22,568	\$14,454
122	598.000	Misc. Plant Maintenance - distribution 5,1	\$1,279,571	\$492,644	\$786,927	E-122	-\$140,532	\$1,139,039	99.7602%	\$0	\$1,136,307	\$480,010	\$656,297
123	598.730	Dist Maintenance Industrial Steam (steam 0% 2,2)	\$159,348	\$0	\$159,348	E-123	\$0	\$159,348	0.0000%	\$0	\$0	\$0	\$0
124		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$16,888,564</b>	<b>\$4,437,366</b>	<b>\$12,451,198</b>		<b>-\$494,485</b>	<b>\$16,394,079</b>		<b>\$0</b>	<b>\$16,195,800</b>	<b>\$4,323,569</b>	<b>\$11,872,231</b>
125		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$35,899,660</b>	<b>\$14,837,913</b>	<b>\$21,061,747</b>		<b>-\$1,019,742</b>	<b>\$34,879,918</b>		<b>\$0</b>	<b>\$34,409,426</b>	<b>\$14,558,248</b>	<b>\$19,851,178</b>
126		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
127	901.000	Supervision - CAE (electric 100% 1,1)	\$104,873	\$87,094	\$17,779	E-127	-\$2,276	\$102,597	100.0000%	\$0	\$102,597	\$85,064	\$17,533
128	902.000	Meter Reading Expenses - CAE (electric 100% 1,1)	\$4,033,190	\$1,677,456	\$2,355,734	E-128	-\$85,916	\$3,947,274	100.0000%	\$0	\$3,947,274	\$1,638,366	\$2,308,908
129	903.000	Customer Records & Collection Expenses - CAE (electric 100% 1,1)	\$7,867,900	\$4,891,204	\$2,976,696	E-129	\$251,493	\$8,119,393	100.0000%	\$0	\$8,119,393	\$4,777,224	\$3,342,169
130	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-130	\$0	\$0	100.0000%	\$2,523,153	\$2,523,153	\$0	\$2,523,153
131	905.000	Misc. Customer Accounts Expense (electric 100% 1,1)	\$473,964	\$49,080	\$424,884	E-131	\$1,232,994	\$1,706,958	100.0000%	\$0	\$1,706,958	\$47,936	\$1,659,022
132		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$12,479,927</b>	<b>\$6,704,834</b>	<b>\$5,775,093</b>		<b>\$1,396,295</b>	<b>\$13,876,222</b>		<b>\$2,523,153</b>	<b>\$16,399,375</b>	<b>\$6,548,590</b>	<b>\$9,850,785</b>
133		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
134	906.000	Customer Service & Informational Expense (electric 100% 1,1)	\$0	\$0	\$0	E-134	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
135	907.000	Customer Service Supervision Expense (electric 100% 1,1)	\$60,926	\$60,926	\$0	E-135	-\$1,420	\$59,506	100.0000%	\$0	\$59,506	\$59,506	\$0
136	908.000	Customer Assistance Expenses - CSIE (electric 100% 1,1)	\$27,609,092	\$724,397	\$26,884,695	E-136	-\$22,860,153	\$4,748,939	100.0000%	\$280,035	\$5,028,974	\$707,516	\$4,321,458
137	909.000	Informational & Instructional Advertising Expense (electric 100% 1,1)	\$83,929	\$0	\$83,929	E-137	\$0	\$83,929	100.0000%	\$0	\$83,929	\$0	\$83,929
138	910.000	Misc. Customer Service & Informational Expense (electric 100%)	\$8,160,530	\$243,222	\$7,917,308	E-138	-\$1,364,388	\$6,796,142	100.0000%	-\$7,493,077	-\$696,935	\$237,554	-\$934,489
139		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$35,914,477</b>	<b>\$1,028,545</b>	<b>\$34,885,932</b>		<b>-\$24,225,961</b>	<b>\$11,688,516</b>		<b>-\$7,213,042</b>	<b>\$4,475,474</b>	<b>\$1,004,576</b>	<b>\$3,470,898</b>
140		<b>SALES EXPENSES</b>											
141	911.000	Supervision - SE (electric 100% 1,1)	\$0	\$0	\$0	E-141	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
142	912.000	Demonstrating & Selling Expenses - SE (electric 100% 1,1)	\$277,593	\$212,403	\$65,190	E-142	-\$8,552	\$269,041	100.0000%	\$0	\$269,041	\$207,453	\$61,588
143	913.000	Advertising Expenses - SE (electric 100% 1,1)	\$0	\$0	\$0	E-143	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
144	916.000	Misc. Sales Expenses - SE (electric 100% 1,1)	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145		<b>TOTAL SALES EXPENSES</b>	<b>\$277,593</b>	<b>\$212,403</b>	<b>\$65,190</b>		<b>-\$8,552</b>	<b>\$269,041</b>		<b>\$0</b>	<b>\$269,041</b>	<b>\$207,453</b>	<b>\$61,588</b>
146		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
147		<b>OPERATION- ADMIN. &amp; GENERAL EXP.</b>											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
148	920.000	Administrative & General Salaries - AGE (payroll/A&G 6,14)	\$14,764,929	\$10,185,672	\$4,579,257	E-148	-\$1,965,564	\$12,799,365	98.9110%	\$0	\$12,659,980	\$9,839,977	\$2,820,003
149	920.000	Administrative & General Salaries - AGE - 100% Electric 1,1	-\$9,804	\$0	-\$9,804	E-149	-\$17,878	-\$27,682	100.0000%	\$0	-\$27,682	\$0	-\$27,682
150	921.000	Office Supplies & Expenses - AGE (payroll/A&G 6,14)	\$4,299,891	\$600	\$4,299,291	E-150	-\$9,151	\$4,290,740	98.9110%	\$0	\$4,244,014	\$580	\$4,243,434
151	922.000	Administrative Expenses Transferred - Credit (payroll/A&G 6,14)	-\$435,114	-\$435,114	\$0	E-151	\$1,219,009	\$783,895	98.9110%	\$0	\$775,358	-\$420,346	\$1,195,704
152	922.050	KCPL Bill of Common Use Plant (payroll/A&G 6,14)	\$13,438,341	\$0	\$13,438,341	E-152	\$0	\$13,438,341	98.9110%	\$0	\$13,291,997	\$0	\$13,291,997
153	923.000	Outside Services Employed - Allocated (payroll/A&G 6,14)	\$4,506,783	\$0	\$4,506,783	E-153	\$759,689	\$5,266,472	98.9110%	\$0	\$5,209,120	\$0	\$5,209,120
154	923.000	Outside Services Employed - Retail (electric 100% 1,1)	-\$4,698	\$0	-\$4,698	E-154	-\$8,567	-\$13,265	100.0000%	\$0	-\$13,265	\$0	-\$13,265
155	924.000	Property Insurance (plant/A&G 7,14)	\$1,705,629	\$0	\$1,705,629	E-155	-\$61,337	\$1,644,292	98.9110%	\$0	\$1,626,386	\$0	\$1,626,386
156	925.000	Injuries and Damages (payroll/A&G 6,14)	\$2,192,954	\$1,621	\$2,191,333	E-156	\$496,715	\$2,689,669	98.9110%	\$0	\$2,660,379	\$1,566	\$2,658,813
157	926.000	Employee Pensions and Benefits (payroll/A&G 6,14)	\$34,985,582	-\$4,197	\$34,989,779	E-157	\$6,771,447	\$41,757,029	98.9110%	\$0	\$41,302,295	-\$4,054	\$41,306,349
158	926.000	Employee Pensions and Benefits - Retail 100% 1,1	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
159	926.000	Employee Pensions and Benefits - Industrial Steam (steam - 0% 2.2)	\$0	\$0	\$0	E-159	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
160	926.500	Employee Pensions and Benefits Loadings (payroll/A&G 6,14)	-\$6,580,489	\$0	-\$6,580,489	E-160	\$402,360	-\$6,178,129	98.9110%	\$0	-\$6,110,849	\$0	-\$6,110,849
161	926.511	PR Tax, Pensions and Benefits on O&M (payroll/A&G 6,14)	\$30,368	\$0	\$30,368	E-161	\$0	\$30,368	98.9110%	\$0	\$30,037	\$0	\$30,037
162	926.730	Employee Pensions and Benefits Ind Steam (steam 0% 2.2)	-\$293,298	\$0	-\$293,298	E-162	\$0	-\$293,298	0.0000%	\$0	\$0	\$0	\$0
163	927.000	Franchise Requirements (plant/A&G 7,14)	\$0	\$0	\$0	E-163	\$0	\$0	98.9110%	\$0	\$0	\$0	\$0
164	928.000	Regulatory Commission Expenses (payroll/A&G 6,14)	\$3,728,307	\$602,725	\$3,125,582	E-164	-\$376,062	\$3,352,245	98.9110%	-\$21,511	\$3,294,228	\$596,161	\$2,698,067
165	928.000	Rate Case Expense - Missouri (Juris 100% electric 1,1)	\$0	\$0	\$0	E-165	\$20,228	\$20,228	100.0000%	\$0	\$20,228	-\$14,045	\$34,273
166	929.000	Duplicate Charges - Credit (payroll/A&G 6,14)	-\$563,171	\$0	-\$563,171	E-166	\$0	-\$563,171	98.9110%	\$0	-\$557,038	\$0	-\$557,038
167	930.200	Miscellaneous A & G - General Expenses (payroll/A&G 6,14)	\$419,917	\$8,773	\$411,144	E-167	-\$10,952	\$408,965	98.9110%	\$0	\$404,512	\$8,476	\$396,036
168	930.201	Miscellaneous A & G - Board of Directors Fees (payroll/A&G 6,14)	\$578,500	\$0	\$578,500	E-168	-\$233,876	\$344,624	98.9110%	\$0	\$340,871	\$0	\$340,871
169	930.231	Miscellaneous A & G - Edison Elect Inst Due (payroll/A&G 6,14)	\$195,532	\$0	\$195,532	E-169	\$0	\$195,532	98.9110%	\$0	\$193,403	\$0	\$193,403
170	930.232	Miscellaneous A & G - EPRI Research Subscri (payroll/A&G 6,14)	\$722,631	\$0	\$722,631	E-170	\$0	\$722,631	98.9110%	\$0	\$714,762	\$0	\$714,762
171	930.242	Miscellaneous A & G - Bond Expense (payroll/A&G 6,14)	\$348,151	\$0	\$348,151	E-171	\$0	\$348,151	98.9110%	\$0	\$344,360	\$0	\$344,360
172	931.000	Rents - AGE (payroll/A&G 6,14)	\$1,806,940	\$0	\$1,806,940	E-172	-\$535	\$1,806,405	98.9110%	\$0	\$1,786,733	\$0	\$1,786,733
173	931.000	Rents - A&G (100% electric 1,1)	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
174	933.000	Operation & Maintenance - Transportation Expense - Depreciation Clearings (payroll/A&G 6,14)	\$0	\$0	\$0	E-174	-\$3,643,739	-\$3,643,739	98.9110%	\$0	-\$3,604,059	\$0	-\$3,604,059
175		<b>TOTAL OPERATION- ADMIN. &amp; GENERAL EXP.</b>	<b>\$75,837,881</b>	<b>\$10,360,080</b>	<b>\$65,477,801</b>		<b>\$3,341,787</b>	<b>\$79,179,668</b>		<b>-\$21,511</b>	<b>\$78,585,770</b>	<b>\$10,008,315</b>	<b>\$68,577,455</b>
176		<b>MAINT., ADMIN. &amp; GENERAL EXP.</b>											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
177	935.000	Maintenance of General Plant (payroll/A&G 6,14)	\$3,446,248	\$31,122	\$3,415,126	E-177	\$370,005	\$3,816,253	98.9110%	\$0	\$3,774,694	\$30,066	\$3,744,628
178		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,446,248	\$31,122	\$3,415,126		\$370,005	\$3,816,253		\$0	\$3,774,694	\$30,066	\$3,744,628
179		TOTAL ADMIN. & GENERAL EXPENSES	\$79,284,129	\$10,391,202	\$68,892,927		\$3,711,792	\$82,995,921		-\$21,511	\$82,360,464	\$10,038,381	\$72,322,083
180		DEPRECIATION EXPENSE											
181	403.000	Depreciation Expense, Dep. Exp.	\$97,324,661	See note (1)	See note (1)	E-181	See note (1)	\$97,324,661	100.0000%	-\$14,964	\$97,309,697	See note (1)	See note (1)
182	403.000	Depreciation Expense - Asset Retirement Obligation (ARO) (Non-juris/ steam 2,2)	\$4,677,157			E-182		\$4,677,157	0.0000%	\$0	\$0		
183	403.000	Depreciation Expense - Industrial Steam (steam 0% 2,2)	\$124,667			E-183		\$124,667	0.0000%	\$0	\$0		
184		TOTAL DEPRECIATION EXPENSE	\$102,126,485	\$0	\$0		\$0	\$102,126,485		-\$14,964	\$97,309,697	\$0	\$0
185		AMORTIZATION EXPENSE											
186	404.000	Amortization LTD Term Electric Plant (electric 100% 1,1)	\$154,650	\$0	\$154,650	E-186	\$39	\$154,689	100.0000%	\$0	\$154,689	\$0	\$154,689
187	405.001	Amortization - Iatan Reg Asset & Other Non-Plant (electric 100% 1,1)	\$568,188	\$0	\$568,188	E-187	\$0	\$568,188	100.0000%	-\$4,346	\$563,842	\$0	\$563,842
188	405.010	Amortization Expense - Other Plant (plant/electric 7,1)	\$2,166,506	\$0	\$2,166,506	E-188	-\$1,314,321	\$852,185	99.5910%	\$0	\$848,700	\$0	\$848,700
189	407.300	Regulatory Debits (electric 100% 1,1)	-\$3,299	\$0	-\$3,299	E-189	-\$1,229,336	-\$1,232,635	100.0000%	-\$950,627	-\$2,183,262	\$0	-\$2,183,262
190	407.400	Regulatory Credits (non-juris/steam 2,2)	-\$6,238,030	\$0	-\$6,238,030	E-190	\$0	-\$6,238,030	0.0000%	\$0	\$0	\$0	\$0
191	411.109	Accretion Exp-Asset Retirement Obligation (ARO) (non-juris/steam 2,2)	\$1,560,873	\$0	\$1,560,873	E-191	\$0	\$1,560,873	0.0000%	\$0	\$0	\$0	\$0
192		TOTAL AMORTIZATION EXPENSE	-\$1,791,112	\$0	-\$1,791,112		-\$2,543,618	-\$4,334,730		-\$954,973	-\$616,031	\$0	-\$616,031
193		OTHER OPERATING EXPENSES											
194	408.101	State Cap Stk Tax Elec (plant/electric 7,1)	\$83,166	\$0	\$83,166	E-194	-\$99,975	-\$16,809	99.5910%	\$0	-\$16,740	\$0	-\$16,740
195	408.140	Payroll Taxes (payroll/A&G 6,14)	\$5,002,252	\$0	\$5,002,252	E-195	-\$245,461	\$4,756,791	99.5910%	\$0	\$4,737,336	\$0	\$4,737,336
196	408.120	Property Taxes (plant/alloc plant 7,3)	\$42,933,800	\$0	\$42,933,800	E-196	\$0	\$42,933,800	98.4830%	-\$123,450	\$42,159,044	\$0	\$42,159,044
197	408.110	Earnings Tax Electric (payroll/electric 6,1)	\$4,722	\$0	\$4,722	E-197	-\$4,722	\$0	99.5910%	\$0	\$0	\$0	\$0
198	408.112	Total Electric (payroll/electric 6,1)	\$0	\$0	\$0	E-198	\$0	\$0	99.5910%	\$0	\$0	\$0	\$0
199	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-199	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
200		TOTAL OTHER OPERATING EXPENSES	\$48,023,940	\$0	\$48,023,940		-\$350,158	\$47,673,782		-\$123,450	\$46,879,640	\$0	\$46,879,640
201		TOTAL OPERATING EXPENSE	\$633,108,293	\$65,139,388	\$465,842,420		-\$58,640,797	\$574,467,496		-\$5,913,505	\$562,330,023	\$62,003,037	\$403,017,289
202		NET INCOME BEFORE TAXES	\$177,089,025					\$235,729,822		-\$19,125,239	\$205,724,617		
203		INCOME TAXES											
204	409.000	Current Income Taxes	\$1,902,463	See note (1)	See note (1)	E-204	See note (1)	\$1,902,463	100.0000%	\$41,796,470	\$43,698,933	See note (1)	See note (1)
205		TOTAL INCOME TAXES	\$1,902,463					\$1,902,463		\$41,796,470	\$43,698,933		
206		DEFERRED INCOME TAXES											
207		Deferred Income Taxes - Def. Inc. Tax.	\$44,669,022	See note (1)	See note (1)	E-207	See note (1)	\$44,669,022	100.0000%	-\$48,316,579	-\$3,647,557	See note (1)	See note (1)
208		Amortization of Deferred ITC	\$0			E-208		\$0	100.0000%	-\$237,253	-\$237,253		
209	0.000	Amortization of Excess Deferred Income Taxes	\$0			E-209		\$0	100.0000%	\$80,918	\$80,918		
210		TOTAL DEFERRED INCOME TAXES	\$44,669,022					\$44,669,022		-\$48,472,914	-\$3,803,892		
211		NET OPERATING INCOME	\$130,517,540					\$189,158,337		-\$12,448,795	\$165,829,576		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	-\$4,752,399	-\$4,752,399
	1. To remove M power bill credit (Cox)		\$0	\$0		\$0	\$31,465	
	2. To remove unbilled revenue (Nieto)		\$0	\$0		\$0	\$8,845,881	
	3. Company recalculated (Cox).		\$0	\$0		\$0	\$573,517	
	4. Remove EDR (Cox).		\$0	\$0		\$0	\$953,757	
	5. Update Period Adjustment (Cox).		\$0	\$0		\$0	-\$14,604,083	
	6. Billing Adjustment (Cox).		\$0	\$0		\$0	\$97,842	
	7. To remove FAC revenue from test year (Nieto)		\$0	\$0		\$0	\$13,989,368	
	8. To remove billed and unbilled MEEIA revenue from test year (Nieto)		\$0	\$0		\$0	-\$31,538,703	
	9. To remove RESRAM revenue from test year (Nieto)		\$0	\$0		\$0	-\$6,193,077	
	10. Large Power Customer Rate Switch Adjustment (Cox).		\$0	\$0		\$0	-\$4,387,709	
	11. To adjust for GL corrections (Nieto)		\$0	\$0		\$0	\$350,693	
	12. Non-LP Rate Switcher (Cox).		\$0	\$0		\$0	\$5,186,346	
	13. MEEIA Weather Norm and 365 Day Adjustment (Cox).		\$0	\$0		\$0	\$10,239,388	
	14. Growth Adjustment (Nieto).		\$0	\$0		\$0	\$11,163,321	
	15. Rate Increase Annualization (Cox).		\$0	\$0		\$0	\$1,095,689	
	16. Total EDR (Cox).		\$0	\$0		\$0	-\$556,094	
Rev-7	Sales for Resale (SFR) Partial Requirements - energy	447.020	\$0	\$0	\$0	\$0	-\$8,369,414	-\$8,369,414
	1. To annualize Non-Firm Off-System Sales (Lyons).		\$0	\$0		\$0	-\$5,639,747	
	2. To include an annualized level of Ancillary Services (Lyons).		\$0	\$0		\$0	-\$670,425	
	3. To include an annualized level of the Revenue Neutral Uplift Charges (Lyons).		\$0	\$0		\$0	-\$1,987,737	
	4. To include an annualized level for MINT line losses (Lyons).		\$0	\$0		\$0	-\$71,505	
Rev-10	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$2,594,651	-\$2,594,651
	1. To annualize Off System sales (Lyons).		\$0	\$0		\$0	-\$2,594,651	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-13	Sales for Resale Interstate - energy	447.032	\$0	\$0	\$0	\$0	-\$1,273,218	-\$1,273,218
	1. To adjust provisions for rate refunds.		\$0	\$0		\$0	\$0	
	2. Adjustment to eliminate intercompany sales (Lyons).		\$0	\$0		\$0	-\$1,273,218	
Rev-14	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$1,141	\$1,141
	1. To annualize Firm Off-System Sales - Capacity (Lyons).		\$0	\$0		\$0	\$1,141	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-17	Prov for rate refund riders	449.110	\$0	\$0	\$0	\$0	-\$11,223,852	-\$11,223,852
	1. To annualize L&P Phase in Amortization (Taylor).		\$0	\$0		\$0	\$413,987	
	2. To eliminate rider revenue (Lyons)		\$0	\$0		\$0	-\$11,637,839	
Rev-18	Other Oper Rev-Forfited Discounts	450.001	\$0	\$0	\$0	\$0	-\$52,236	-\$52,236
	1. To adjust revenue for Forfeited Discounts (Nieto).		\$0	\$0		\$0	-\$52,236	
Rev-26	Other Electric Revenues Trans Elect for Others - demand	456.100	\$0	\$0	\$0	\$0	\$3,256,673	\$3,256,673
	1. To annualize transmission revenue based on 12 months ending December 31, 2017 (Majors).		\$0	\$0		\$0	\$3,256,673	
Rev-27	Miscellaneous Electric Oper Electric Revenues - demand	456.101	\$0	\$0	\$0	\$0	-\$30,788	-\$30,788
	1. To remove test year Allconnect revenue (Majors)		\$0	\$0		\$0	-\$30,788	
E-4	Steam Operation Supervision - demand	500.000	-\$20,331	-\$132,537	-\$152,868	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$20,331	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$132,537		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 Labor.		\$0	\$0		\$0	\$0	
	6. To adjust for Callaway Refueling Expenses.		\$0	\$0		\$0	\$0	
E-5	Steam Operation Supervision - 100%	500.000	\$0	\$0	\$0	\$0	\$165,491	\$165,491
	1. To adjust for Iatan 2 and Common Tracker (Taylor).		\$0	\$0		\$0	\$165,491	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-6	Fuel Expense - Coal - energy	501.000	-\$7,141	\$4,279,764	\$4,272,623	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$7,141	\$0		\$0	\$0	
	2. To annualize coal and freight expense (Young).		\$0	\$7,879,342		\$0	\$0	
	3. To annualize unit train and train lease expense (Young).		\$0	-\$522,640		\$0	\$0	
	4. To annualize coal treatment expense (Young).		\$0	\$62,116		\$0	\$0	
	5. To annualize start-up oil expense (Young).		\$0	\$480,666		\$0	\$0	
	6. To annualize start-up gas expense (Young).		\$0	-\$3,710,532		\$0	\$0	
	7. To annualize propane expense (Young).		\$0	\$90,812		\$0	\$0	
	8. To eliminate steam expense (Young).		\$0	\$488,066		\$0	\$0	
	9. To eliminate steam expense (Young).		\$0	-\$31,742		\$0	\$0	
	10. To eliminate intercompany OSS (Lyons)		\$0	-\$456,324		\$0	\$0	



KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
E-7	Fuel Expense - Natural Gas - energy	501.000	-\$79,372	\$0	-\$79,372	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$79,372	\$0		\$0	\$0	
	2. To adjust for fuel additive.		\$0	\$0		\$0	\$0	
	3. To eliminate FAC Recoveries.		\$0	\$0		\$0	\$0	
	4. To adjust for SO2 Tracker Amortization.		\$0	\$0		\$0	\$0	
	5. To adjust for RES Expense.		\$0	\$0		\$0	\$0	
	6. To adjust for the Energy Efficiency Performance Mechanism.		\$0	\$0		\$0	\$0	
E-9	Fuel Additives - Fuel Additives - energy	501.300	\$0	-\$18,310	-\$18,310	\$0	\$0	\$0
	1. To annualize fuel additives expense (Young).		\$0	-\$18,310		\$0	\$0	
E-10	Fuel Additives - Residuals - energy	501.400	\$0	-\$30,130	-\$30,130	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$30,130		\$0	\$0	
E-11	Fuel Exp-Residuals Non FAC - energy	501.420	\$0	-\$78,021	-\$78,021	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$78,021		\$0	\$0	
E-12	Fuel Exp-Residuals-Landfill - energy	501.450	\$0	-\$322,217	-\$322,217	\$0	\$0	\$0
	1. To annualize residuals expense (Young).		\$0	-\$322,217		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-15	Steam Operating Expense (demand/O&M 3,13)	502.000	-\$155,984	\$0	-\$155,984	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$155,984	\$0		\$0	\$0	
E-17	Steam Operations Electric Expenses demand/O&M 3,13	505.000	-\$65,426	\$0	-\$65,426	\$0	\$0	\$0
	1. To annualize payroll expense. (Nieto)		-\$65,426	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations demand/O&M 3,13	506.000	-\$51,682	\$686	-\$50,996	\$0	-\$455,587	-\$455,587
	1. To annualize payroll expense (Nieto)		-\$51,682	\$0		\$0	\$0	
	2. To reverse Test Year Journal Entries (Young)		\$0	\$0		\$0	-\$455,587	
	3. To include an annualized level of IT software expense (Lyons).		\$0	\$686		\$0	\$0	
E-26	Steam Maintenance Superv. & Engineering (demand/O&M 3,13)	510.000	-\$56,548	-\$45,292	-\$101,840	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$56,548	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$45,292		\$0	\$0	
E-27	Maintenance of Structures - Steam Power (demand/O&M 3,13)	511.000	-\$27,956	\$188,821	\$160,865	\$0	\$0	\$0

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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 annualize payroll expense (Nieto)		-\$27,956	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$188,821		\$0	\$0	
E-28	Maintenance of Boiler Plant - Steam Power (demand/O&M 3,13)	512.000	-\$97,775	-\$508,032	-\$605,807	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$97,775	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$508,032		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-29	Maintenance of Boiler Plant - Steam Power 100% MO 1,1	512.000	\$0	\$0	\$0	\$0	\$181,378	\$181,378
	1. To adjust for latan 2 and Common Tracker		\$0	\$0		\$0	\$181,378	
E-30	Maintenance of Electric Plant - Steam Power (demand/O&M 3,13)	513.000	-\$25,683	-\$97,195	-\$122,878	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$25,683	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$97,195		\$0	\$0	
E-31	Maintenance of Misc. Steam Plant - SteamPower (demand/O&M 3,13)	514.000	-\$2,061	\$52,993	\$50,932	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$2,061	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$52,993		\$0	\$0	
E-47	Prod Turbine Oper Superv & Engineering - demand	546.000	-\$224	-\$18,474	-\$18,698	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$224	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$18,474		\$0	\$0	
E-48	Other Fuel Expense - Natural Gas - energy	547.000	\$0	-\$1,910,099	-\$1,910,099	\$0	\$0	\$0
	1. To annualize variable gas expense (Young).		\$0	-\$2,691,119		\$0	\$0	
	2. To eliminate gas hedging expense (Young).		\$0	\$781,020		\$0	\$0	
	3.No adjustment		\$0	\$0		\$0	\$0	
	4.No adjustment		\$0	\$0		\$0	\$0	
	5.No adjustment		\$0	\$0		\$0	\$0	
	6. No adjustment		\$0	\$0		\$0	\$0	
E-49	Other Fuel Expense - Natural Gas Hedging - energy	547.000	-\$1,477	\$0	-\$1,477	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,477	\$0		\$0	\$0	
E-50	Other Fuel Expense - Fuel On System - energy	547.020	\$0	\$1,196,481	\$1,196,481	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	\$1,196,481		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-51	Other Fuel Expense - On System Other Prod - Demand	547.027	\$0	-\$313,165	-\$313,165	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	-\$313,165		\$0	\$0	
E-53	Fuel Off System Other Prod (bk20) - energy	547.030	\$0	-\$27,352	-\$27,352	\$0	\$0	\$0
	1. To annualize firm gas expense (Young).		\$0	-\$27,352		\$0	\$0	
E-54	Other Fuel Expense InterCompanyUN / Intra ST (bk11)	547.033	\$0	-\$1,169,129	-\$1,169,129	\$0	\$0	\$0
	1. To eliminate intercompany OSS		\$0	-\$1,169,129		\$0	\$0	
E-55	Other Prod Fuel Handling - energy	547.100	\$0	-\$45,180	-\$45,180	\$0	\$0	\$0
	5. To annualize fuel handling expense (Young).		\$0	-\$45,180		\$0	\$0	
E-57	Other Power Generation Expense - demand	548.000	-\$20,610	\$0	-\$20,610	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$20,610	\$0		\$0	\$0	
E-58	Misc. Other Power Generation Expense -demand	549.000	-\$5,309	-\$4,988	-\$10,297	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$5,309	\$0		\$0	\$0	
	2. To remove employee expense reports related to travel to and from the Crossroads Generating Station (Majors).		\$0	-\$4,988		\$0	\$0	
E-61	Maint. Superv. & Engineering - demand	551.000	-\$8,148	-\$4,930	-\$13,078	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$8,148	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$3,324		\$0	\$0	
	3. To remove employee expense reports related to travel to and from the Crossroads Generating Station (Majors).		\$0	-\$1,606		\$0	\$0	
E-62	Maintenance of Structures - demand	552.000	-\$737	-\$2,400	-\$3,137	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$737	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$2,400		\$0	\$0	
E-63	Maint. Of Generating & Electric Plant - OP - demand	553.000	-\$19,633	\$114,756	\$95,123	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$19,633	\$0		\$0	\$0	
	2. To include a normalized level of maintenance expense for the Greenwood Solar Facility as of 12/31/2017 (Lyons)		\$0	\$3,577		\$0	\$0	
	3. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$111,179		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-64	Maint. Of Misc. Other Power Generation Plant - OP - demand	554.000	-\$466	\$13,780	\$13,314	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$466	\$0		\$0	\$0	

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$13,780		\$0	\$0	
E-68	Purchased Power for Baseload - energy	555.000	\$0	-\$30,559,644	-\$30,559,644	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		\$0	\$0		\$0	\$0	
	2. To include an annual level of border customers (Lyons).		\$0	\$65,939		\$0	\$0	
	3. To annualize purchased power expense (Young).		\$0	-\$30,625,583		\$0	\$0	
	4. No Adjustment		\$0	\$0		\$0	\$0	
	5. No adjustment		\$0	\$0		\$0	\$0	
E-69	Purchased Power - Capacity Purch-Gardn - demand	555.005	\$0	-\$1,291,151	-\$1,291,151	\$0	\$0	\$0
	1. To annualize Firm Capacity Contracts		\$0	-\$1,291,151		\$0	\$0	
E-70	Purchase Power Off-Sys Sales - demand	555.030	\$0	\$165,678	\$165,678	\$0	\$0	\$0
	1. To annualize purchased power expense (Young).		\$0	\$165,678		\$0	\$0	
E-71	Purchase Power Intrastate (bk11) - energy	555.032	\$0	-\$9,198	-\$9,198	\$0	\$0	\$0
	1. To eliminate intercompany OSS		\$0	-\$9,198		\$0	\$0	
E-72	Purchase Power Off-Sys WAPA - energy	555.035	\$0	-\$356,302	-\$356,302	\$0	\$0	\$0
	1. To annualize purchased power expense (Young).		\$0	-\$356,302		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	System Control and Load Dispatch - energy	556.000	-\$12,866	\$0	-\$12,866	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$12,866	\$0		\$0	\$0	
E-74	Prod-Other-Other Expenses - energy	557.000	-\$21,317	-\$68,286	-\$89,603	\$0	\$0	\$0
	1. To include an annualized level of IT software expense (Lyons).		\$0	\$970		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$21,317	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$69,256		\$0	\$0	
E-75	Other Production Exp Riders electric 100%	557.100	\$0	\$6,203,989	\$6,203,989	\$0	\$0	\$0
	1. To eliminate FAC underrecovery (Nieto)		\$0	\$6,203,989		\$0	\$0	
E-80	Operation Supervision & Engineering - TE - demand	560.000	-\$10,000	-\$49,445	-\$59,445	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$10,000	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$49,445		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
E-81	Load Dispatching - TE - demand	561.000	-\$15,875	-\$534,709	-\$550,584	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$15,875	\$0		\$0	\$0	
	2. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$340,348		\$0	\$0	
	3. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	-\$266,568		\$0	\$0	
	4. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$72,207		\$0	\$0	
E-82	Station Expenses - TE - demand	562.000	-\$9,682	\$0	-\$9,682	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$9,682	\$0		\$0	\$0	
E-83	Overhead Line Expenses - TE - demand	563.000	-\$102	\$0	-\$102	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$102	\$0		\$0	\$0	
E-85	Transmission of Electric By Others - TE - demand	565.000	\$0	-\$10,055,396	-\$10,055,396	\$0	\$0	\$0
	1. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$10,812,698		\$0	\$0	
	2. To annualize transmission expense based on 12 months ending December 31, 2017 (Majors).		\$0	\$425,624		\$0	\$0	
	3. To include a 9 year amortization of Z2 credits (Majors).		\$0	\$420,022		\$0	\$0	
	4. To remove transmission expense to remove FERC incentives related to the Transource Missouri projects. (Majors)		\$0	-\$88,344		\$0	\$0	
E-86	Misc. Transmission Expenses - TE - demand	566.000	-\$17,034	\$0	-\$17,034	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$17,034	\$0		\$0	\$0	
E-87	Rents - TE - demand	567.000	-\$8	\$0	-\$8	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$8	\$0		\$0	\$0	
E-88	Trans Op-Mkt Mon&Comp Ser-RTO - demand	575.700	\$0	\$196,610	\$196,610	\$0	\$0	\$0
	1. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$15,622		\$0	\$0	
	2. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$212,232		\$0	\$0	
E-91	Maint. Supervision & Engineering - TE demand	568.000	-\$449	-\$58	-\$507	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$449	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$58		\$0	\$0	
E-93	Maintenance of Station Equipment - TE demand	570.000	-\$10,064	\$322,573	\$312,509	\$0	\$0	\$0
	1. To annualize payroll expense (Niето)		-\$10,064	\$0		\$0	\$0	

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$322,573		\$0	\$0	
E-94	Maintenance of Overhead Lines - TE demand	571.000	-\$835	\$54,935	\$54,100	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$835	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$54,935		\$0	\$0	
E-95	Underground Lines demand	572.000	\$0	-\$331	-\$331	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$331		\$0	\$0	
E-96	Maint. Of Misc. Transmission Plant - TE demand	573.000	-\$74	\$4,921	\$4,847	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$74	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$4,921		\$0	\$0	
E-101	Operation Supervision & Engineering - DE - distribution 5,1	580.000	-\$40,042	-\$264,746	-\$304,788	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$40,042	\$0		\$0	\$0	
	2. To adjust for incentive compensation.		\$0	\$0		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
	6. To adjust for assistance to other utilities.		\$0	\$0		\$0	\$0	
	7. To adjust for distribution training expense.		\$0	\$0		\$0	\$0	
	8. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$264,746		\$0	\$0	
E-102	Load Dispatching - DE - distribution 5,1	581.000	-\$5,796	\$0	-\$5,796	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$5,796	\$0		\$0	\$0	
E-103	Station Expenses - DE - distribution 5,1	582.000	-\$2,365	\$0	-\$2,365	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$2,365	\$0		\$0	\$0	
E-104	Overhead Line Expenses - DE - distribution 5,1	583.000	-\$36,231	-\$1,494	-\$37,725	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$36,231	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$1,494		\$0	\$0	
E-105	Underground Line Expenses - DE - distribution 5,1	584.000	-\$11,237	-\$3,038	-\$14,275	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$11,237	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$3,038		\$0	\$0	

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
E-107	Meters - DE - distribution 5,1	586.000	-\$44,583	-\$2,682	-\$47,265	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$44,583	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$2,682		\$0	\$0	
E-108	Customer Install - DE - distribution 5,1	587.000	-\$1,013	\$0	-\$1,013	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,013	\$0		\$0	\$0	
E-109	Miscellaneous - DE Electric - distribution 5,1	588.000	\$0	-\$10,932	-\$10,932	\$0	\$0	\$0
	1. To eliminate prior case regulatory asset set ups.		\$0	\$0		\$0	\$0	
	2. To normalize storm costs.		\$0	\$0		\$0	\$0	
	3. To remove Equity Compensation expense (Young)		\$0	-\$48		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	\$4		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$10,888		\$0	\$0	
E-110	Miscellaneous - DE Steam (steam 0% 2,2)	588.000	-\$101,098	\$0	-\$101,098	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$101,098	\$0		\$0	\$0	
E-114	S&E Maintenance - distribution 5,1	590.000	-\$1,601	\$2,535	\$934	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,601	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$2,535		\$0	\$0	
E-115	Structures Maintenance - distribution 5,1	591.000	-\$27	\$18,176	\$18,149	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$27	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$18,176		\$0	\$0	
E-116	Station Equipment Maintenance - distribution 5,1	592.000	-\$7,285	\$22,588	\$15,303	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$7,285	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$22,588		\$0	\$0	
E-117	Overhead Lines Maintenance - distribution 5,1	593.000	-\$54,839	-\$443,435	-\$498,274	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$54,839	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$443,435		\$0	\$0	
E-118	Underground Lines Maintenance -distribution 5,1	594.000	-\$15,783	\$79,013	\$63,230	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$79,013		\$0	\$0	

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
	2. To annualize payroll expense (Nieto)		-\$15,783	\$0		\$0	\$0	
E-119	Line Transformers Maintenance - distribution 5,1	595.000	-\$5,130	-\$1,818	-\$6,948	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$1,818		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$5,130	\$0		\$0	\$0	
E-120	Street Light & Signals Maintenance - distribution 5,1	596.000	-\$6,719	\$47,757	\$41,038	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$6,719	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$47,757		\$0	\$0	
E-121	Meters Maintenance - distribution 5,1	597.000	-\$540	\$13,155	\$12,615	\$0	\$0	\$0
	1. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	\$13,155		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$540	\$0		\$0	\$0	
E-122	Misc. Plant Maintenance - distribution 5,1	598.000	-\$11,480	-\$129,052	-\$140,532	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$11,480	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$148,039		\$0	\$0	
	3. To include an annualized level of IT software expense (Lyons).		\$0	\$40,748		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$21,761		\$0	\$0	
E-127	Supervision - CAE (electric 100% 1,1)	901.000	-\$2,030	-\$246	-\$2,276	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$2,030	\$0		\$0	\$0	
	2. To adjust for incentive compensation.		\$0	\$0		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11.		\$0	\$0		\$0	\$0	
	6. To adjust for the Owensville purchase.		\$0	\$0		\$0	\$0	
	7. To adjust for adding interest on customer surety deposits.		\$0	\$0		\$0	\$0	
	8. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$246		\$0	\$0	
E-128	Meter Reading Expenses - CAE (electric 100% 1,1)	902.000	-\$39,090	-\$46,826	-\$85,916	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$39,090	\$0		\$0	\$0	
	2. To annualize AMI Meter Reading Expense		\$0	-\$46,171		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$655		\$0	\$0	



KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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
E-129	Customer Records & Collection Expenses - CAE (electric 100% 1,1)	903.000	-\$113,980	\$365,473	\$251,493	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$113,980	\$0		\$0	\$0	
	2. To record interest on customer deposits (Nieto)		\$0	\$59,691		\$0	\$0	
	3. To reclassify interest paid on customer deposits (Nieto)		\$0	\$317,656		\$0	\$0	
	4. To adjust for Check/Credit card fees (Taylor).		\$0	\$17,597		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$29,471		\$0	\$0	
E-130	Uncollectible Accts - CAE	904.000	\$0	\$0	\$0	\$0	\$2,523,153	\$2,523,153
	1. To adjust for bad debt expense (Nieto).		\$0	\$0		\$0	\$2,523,153	
E-131	Misc. Customer Accounts Expense (electric 100% 1,1)	905.000	-\$1,144	\$1,234,138	\$1,232,994	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,144	\$0		\$0	\$0	
	2. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$1,097,419		\$0	\$0	
	3. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$136,719		\$0	\$0	
E-135	Customer Service Supervision Expense (electric 100% 1,1)	907.000	-\$1,420	\$0	-\$1,420	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,420	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-136	Customer Assistance Expenses - CSIE (electric 100% 1,1)	908.000	-\$16,881	-\$22,843,272	-\$22,860,153	\$0	\$280,035	\$280,035
	1. To annualize payroll expense (Nieto)		-\$16,881	\$0		\$0	\$0	
	2. To remove portion of surveys related to political questions (Young)		\$0	-\$747		\$0	\$0	
	3. To remove test year MEEIA expenses (Nieto)		\$0	-\$23,089,585		\$0	\$0	
	4. To remove test year advertising expenses (Nieto).		\$0	-\$3,497		\$0	\$0	
	5. To annualize income eligible weatherization expense (Taylor).		\$0	\$250,557		\$0	\$0	
	6. To annualize Economic Relief Pilot Program expense (Taylor).		\$0	\$0		\$0	\$96,773	
	7. To annualize the DSM Program amortization (Taylor).		\$0	\$0		\$0	\$183,262	
E-138	Misc. Customer Service & Informational Expense (electric 100%)	910.000	-\$5,668	-\$1,358,720	-\$1,364,388	\$0	-\$7,493,077	-\$7,493,077
	1. To remove test year advertising expenses (Nieto).		\$0	-\$2,948		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$5,668	\$0		\$0	\$0	
	3. To remove Renewable Energy Standard Costs (RESRAM) Test Year (Taylor).		\$0	\$0		\$0	-\$7,493,077	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$36,862		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$18,910		\$0	\$0	
	6. To reverse Test Year journal entries (Young).		\$0	-\$1,300,000		\$0	\$0	
E-142	Demonstrating & Selling Expenses - SE (electric 100% 1,1)	912.000	-\$4,950	-\$3,602	-\$8,552	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$4,950	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$3,602		\$0	\$0	
E-148	Administrative & General Salaries - AGE (payroll/A&G 6,14)	920.000	-\$237,358	-\$1,728,206	-\$1,965,564	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$237,358	\$0		\$0	\$0	
	18. To remove Equity Compensation Expense (Young)		\$0	-\$1,023,166		\$0	\$0	
	19. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$621,995		\$0	\$0	
	20. To reverse Test Year journal entries (Young).		\$0	-\$83,045		\$0	\$0	
E-149	Administrative & General Salaries - AGE - 100% Electric 1,1	920.000	\$0	-\$17,878	-\$17,878	\$0	\$0	\$0
	1. To annualize the test year Transource amortization - Transource Account Review Liability (Majors).		\$0	-\$17,878		\$0	\$0	
E-150	Office Supplies & Expenses - AGE (payroll/A&G 6,14)	921.000	-\$14	-\$9,137	-\$9,151	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$14	\$0		\$0	\$0	
	2. To reclassify certain expense report items to below the line (Young)		\$0	-\$9,296		\$0	\$0	
	3. To remove Equity Compensation Expense (Young)		\$0	\$159		\$0	\$0	
E-151	Administrative Expenses Transferred - Credit (payroll/A&G 6,14)	922.000	\$10,140	\$1,208,869	\$1,219,009	\$0	\$0	\$0
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	\$1,208,869		\$0	\$0	
	2. To annualize payroll expense (Nieto)		\$10,140	\$0		\$0	\$0	
E-153	Outside Services Employed - Allocated (payroll/A&G 6,14)	923.000	\$0	\$759,689	\$759,689	\$0	\$0	\$0
	1. To include a 10 year amortization of GPE-Westar merger transition costs (Majors).		\$0	\$720,921		\$0	\$0	
	2. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$78,028		\$0	\$0	
	3. To reverse Test Year entries (Young).		\$0	-\$39,260		\$0	\$0	
E-154	Outside Services Employed - Retail (electric 100% 1,1)	923.000	\$0	-\$8,567	-\$8,567	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize the test year Transource amortization - Transource Account Review Liability (Majors).		\$0	-\$8,567		\$0	\$0	
E-155	Property Insurance (plant/A&G 7,14)	924.000	\$0	-\$61,337	-\$61,337	\$0	\$0	\$0
	1. To include an annualized level of Insurance Expense (Lyons).		\$0	-\$61,337		\$0	\$0	
E-156	Injuries and Damages (payroll/A&G 6,14)	925.000	-\$38	\$496,753	\$496,715	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Lyons).		\$0	\$287,570		\$0	\$0	
	2. To include an annualized level of Insurance Expense (Lyons).		\$0	\$209,183		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$38	\$0		\$0	\$0	
E-157	Employee Pensions and Benefits (payroll/A&G 6,14)	926.000	\$98	\$6,771,349	\$6,771,447	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		\$98	\$0		\$0	\$0	
	2. To annualize FAS 87 and FAS 88 pension expense (Young).		\$0	\$9,957,892		\$0	\$0	
	3. To annualize FAS 106 OPEB expense (Young).		\$0	-\$3,784,778		\$0	\$0	
	4. To normalize SERP expense (Young).		\$0	-\$648,914		\$0	\$0	
	5. To adjust for Other Benefits (Nieto).		\$0	\$1,094,304		\$0	\$0	
	6. To adjust for 401k Expense (Nieto).		\$0	\$152,845		\$0	\$0	
E-160	Employee Pensions and Benefits Loadings (payroll/A&G 6,14)	926.500	\$0	\$402,360	\$402,360	\$0	\$0	\$0
	1. To include a normalized level of short term incentive compensation (Majors).		\$0	\$402,360		\$0	\$0	
E-164	Regulatory Commission Expenses (payroll/A&G 6,14)	928.000	\$0	-\$376,062	-\$376,062	\$0	-\$21,511	-\$21,511
	1. To remove rate case expenses from Case No. ER-2016-0156 booked to the test year (Majors).		\$0	-\$363,278		\$0	\$0	
	2. To annualize FERC Assessment for the 12 months ending December 31, 2017 (Majors).		\$0	\$0		\$0	-\$21,511	
	3. To annualize MOPSC Assessment for the 12 months ending December 31, 2017 (Majors).		\$0	\$134,980		\$0	\$0	
	4. To remove Crossroads Transmission Expenses (Majors)		\$0	-\$147,764		\$0	\$0	
E-165	Rate Case Expense - Missouri (Juris 100% electric 1,1)	928.000	-\$14,045	\$34,273	\$20,228	\$0	\$0	\$0
	1. To include a normalized level of ER-2018-0146 50% shared rate case expenses over 4 years (Majors).		\$0	\$13,454		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$14,045	\$0		\$0	\$0	
	3. To include 5 year recovery depreciation study (Majors)		\$0	\$20,819		\$0	\$0	
E-167	Miscellaneous A & G - General Expenses (payroll/A&G 6,14)	930.200	-\$204	-\$10,748	-\$10,952	\$0	\$0	\$0

KCPL Greater Missouri Operations  
 Case No. ER-2018-0146  
 Test Year 12 Months Ending June 30, 2017  
 True-Up through June 30, 2018  
 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 remove Dues and Donations from test year (Nieto).		\$0	-\$10,748		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$204	\$0		\$0	\$0	
E-168	Miscellaneous A & G - Board of Directors Fees (payroll/A&G 6,14)	930.201	\$0	-\$233,876	-\$233,876	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		\$0	\$0		\$0	\$0	
	2. To remove Equity Compensation Expense (Young)		\$0	-\$232,220		\$0	\$0	
	3. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,656		\$0	\$0	
E-172	Rents - AGE (payroll/A&G 6,14)	931.000	\$0	-\$535	-\$535	\$0	\$0	\$0
	1. Corporate Headquarters Lease Expense (Taylor).		\$0	\$0		\$0	\$0	
	2. To reverse Test Year journal entries (Young).		\$0	-\$535		\$0	\$0	
E-174	Operation & Maintenance - Transportation Expense - Depreciation Clearings (payroll/A&G 6,14)	933.000	\$0	-\$3,643,739	-\$3,643,739	\$0	\$0	\$0
	1. To remove the Depreciation Clearing account (Taylor).		\$0	-\$3,643,739		\$0	\$0	
E-177	Maintenance of General Plant (payroll/A&G 6,14)	935.000	-\$725	\$370,730	\$370,005	\$0	\$0	\$0
	1. To Adjust depreciation charged to O&M for Transportation and Heavy Duty Equipment.		\$0	\$0		\$0	\$0	
	2. To include an annualized level of IT software expense (Lyons).		\$0	\$357,306		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$725	\$0		\$0	\$0	
	4. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$13,915		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$491		\$0	\$0	
E-181	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$14,964	-\$14,964
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$14,964	
	3. To reduce depreciation expense charged to O&M.		\$0	\$0		\$0	\$0	
	4. To remove gas allocation.		\$0	\$0		\$0	\$0	
E-186	Amortization LTD Term Electric Plant (electric 100% 1,1)	404.000	\$0	\$39	\$39	\$0	\$0	\$0
	1. To annualize intangible plant amortization expense (Taylor).		\$0	\$39		\$0	\$0	
E-187	Amortization - Iatan Reg Asset & Other Non-Plant (electric 100% 1,1)	405.001	\$0	\$0	\$0	\$0	-\$4,346	-\$4,346
	1. To annualize amortization of Iatan Regulatory Asset (Young)		\$0	\$0		\$0	-\$4,346	
E-188	Amortization Expense - Other Plant (plant/electric 7,1)	405.010	\$0	-\$1,314,321	-\$1,314,321	\$0	\$0	\$0
	1. To adjust amortization per report and order.		\$0	\$0		\$0	\$0	
	2. To adjust amortizations for plant additions.		\$0	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To annualize intangible plant amortization expense (Taylor).		\$0	-\$1,314,321		\$0	\$0	
E-189	Regulatory Debits (electric 100% 1,1)	407.300	\$0	-\$1,229,336	-\$1,229,336	\$0	-\$950,627	-\$950,627
	1. To annualize Transource Transferred Asset Value Regulatory Liability (Majors).		\$0	-\$1,229,336		\$0	\$0	
	2. To annualize GMO L&P Ice Storm Amortization (Taylor).		\$0	\$0		\$0	-\$950,627	
E-194	State Cap Stk Tax Elec (plant/electric 7,1)	408.101	\$0	-\$99,975	-\$99,975	\$0	\$0	\$0
	1. To remove Mississippi franchise tax related to the Crossroads Generating Station (Majors).		\$0	-\$99,975		\$0	\$0	
E-195	Payroll Taxes (payroll/A&G 6,14)	408.140	\$0	-\$245,461	-\$245,461	\$0	\$0	\$0
	1. To record Payroll Taxes (Nieto).		\$0	-\$245,461		\$0	\$0	
E-196	Property Taxes (plant/alloc plant 7,3)	408.120	\$0	\$0	\$0	\$0	-\$123,450	-\$123,450
	1. To annualize Property tax expense (Taylor).		\$0	\$0		\$0	-\$123,450	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-197	Earnings Tax Electric (payroll/electric 6,1)	408.110	\$0	-\$4,722	-\$4,722	\$0	\$0	\$0
	1. To include an annualized level of Kansas City Earnings Tax (Lyons).		\$0	-\$4,722		\$0	\$0	
E-204	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$41,796,470	\$41,796,470
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$41,796,470	
	No Adjustment		\$0	\$0		\$0	\$0	
E-207	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$48,316,579	-\$48,316,579
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$48,316,579	
	No Adjustment		\$0	\$0		\$0	\$0	
E-208	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$237,253	-\$237,253
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$237,253	
E-209	Amortization of Excess Deferred Income Taxes		\$0	\$0	\$0	\$0	\$80,918	\$80,918
	1. To Annualize Amortization of Excess Deferred Income Taxes		\$0	\$0		\$0	\$80,918	

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

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$25,038,744	-\$25,038,744
	Total Operating & Maint. Expense		-\$1,517,947	-\$57,122,850	-\$58,640,797	\$0	-\$12,589,949	-\$12,589,949

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.96% Return	E 7.37% Return	F 7.44% Return
1	TOTAL NET INCOME BEFORE TAXES		\$205,724,617	\$160,496,028	\$170,912,475	\$172,746,178
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$97,309,697	\$97,309,697	\$97,309,697	\$97,309,697
4	Plant Amortization Expense		\$1,003,389	\$1,003,389	\$1,003,389	\$1,003,389
5	50% Meals		\$187,133	\$187,133	\$187,133	\$187,133
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$98,500,219	\$98,500,219	\$98,500,219	\$98,500,219
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.6240%	\$49,821,635	\$49,821,635	\$49,821,635	\$49,821,635
9	Tax Straight-Line Depreciation		\$82,104,231	\$82,104,231	\$82,104,231	\$82,104,231
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$131,925,866	\$131,925,866	\$131,925,866	\$131,925,866
11	NET TAXABLE INCOME		\$172,298,970	\$127,070,381	\$137,486,828	\$139,320,531
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$172,298,970	\$127,070,381	\$137,486,828	\$139,320,531
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,706,420	\$7,159,733	\$7,746,252	\$7,849,502
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$162,592,550	\$119,910,648	\$129,740,576	\$131,471,029
17	Federal Income Tax at the Rate of	21.00%	\$34,144,436	\$25,181,236	\$27,245,521	\$27,608,916
18	Subtract Federal Income Tax Credits					
19	Research Credit		\$151,923	\$151,923	\$151,923	\$151,923
20	Empowerment Zone Credit		\$0	\$0	\$0	\$0
21	Solar Credit		\$0	\$0	\$0	\$0
22	Production Tax Credit		\$0	\$0	\$0	\$0
23	Net Federal Income Tax		\$33,992,513	\$25,029,313	\$27,093,598	\$27,456,993
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$172,298,970	\$127,070,381	\$137,486,828	\$139,320,531
26	Deduct Federal Income Tax at the Rate of	50.000%	\$16,996,257	\$12,514,657	\$13,546,799	\$13,728,497
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$155,302,713	\$114,555,724	\$123,940,029	\$125,592,034
29	Subtract Missouri Income Tax Credits					
30	MO State Credit		\$0	\$0	\$0	\$0
31	Missouri Income Tax at the Rate of	6.250%	\$9,706,420	\$7,159,733	\$7,746,252	\$7,849,502
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$172,298,970	\$127,070,381	\$137,486,828	\$139,320,531
34	Deduct Federal Income Tax - City Inc. Tax		\$33,992,513	\$25,029,313	\$27,093,598	\$27,456,993
35	Deduct Missouri Income Tax - City Inc. Tax		\$9,706,420	\$7,159,733	\$7,746,252	\$7,849,502
36	City Taxable Income		\$128,600,037	\$94,881,335	\$102,646,978	\$104,014,036
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$33,992,513	\$25,029,313	\$27,093,598	\$27,456,993
42	State Income Tax		\$9,706,420	\$7,159,733	\$7,746,252	\$7,849,502
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$43,698,933	\$32,189,046	\$34,839,850	\$35,306,495
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		-\$3,647,557	-\$3,647,557	-\$3,647,557	-\$3,647,557
47	Amortization of Deferred ITC		-\$237,253	-\$237,253	-\$237,253	-\$237,253
48	Amortization of Excess Deferred Income Taxes		\$80,918	\$80,918	\$80,918	\$80,918
49	TOTAL DEFERRED INCOME TAXES		-\$3,803,892	-\$3,803,892	-\$3,803,892	-\$3,803,892
50	TOTAL INCOME TAX		\$39,895,041	\$28,385,154	\$31,035,958	\$31,502,603

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.85%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,000,300	48.15%		4.334%	4.743%	4.815%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,077,100	51.85%	5.06%	2.624%	2.624%	2.624%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$2,077,400</b>	<b>100.00%</b>		<b>6.958%</b>	<b>7.367%</b>	<b>7.439%</b>
8	PreTax Cost of Capital				8.428%	8.977%	9.073%



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

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

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

A	B	I	J	K Adjustments			L	M	N
Line Number	Description	Large Power Customer Rate Switch Adjustment	MEEIA Weather Norm and 365 Day Adjustment	Non-LP Rate Switcher	Growth Adjustment	Rate Increase Annualization	Total EDR		
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Residential	\$0	\$9,366,035	\$0	\$2,702,158	-\$473,365	\$0		\$0
4	Small General Service	\$0	\$1,303,578	\$0	\$14,021,776	-\$4,124,514	\$0		\$0
5	Large General Service	\$0	-\$437,859	\$5,186,346	-\$5,560,613	\$4,069,538	-\$337,364		-\$337,364
6	Large Power Service	-\$4,387,709	\$7,634	\$0	\$0	\$1,624,030	-\$218,730		-\$218,730
7	Meter Lighting	\$0	\$0	\$0	\$0	\$0	\$0		\$0
8	Thermal-650	\$0	\$0	\$0	\$0	\$0	\$0		\$0
9	TOD-630	\$0	\$0	\$0	\$0	\$0	\$0		\$0
10	Lighting	\$0	\$0	\$0	\$0	\$0	\$0		\$0
11	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$4,387,709	\$10,239,388	\$5,186,346	\$11,163,321	\$1,095,689	-\$556,094		-\$556,094
12	OTHER RATE REVENUE								
13	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0		\$0
14	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0		\$0
15	TOTAL MISSOURI RATE REVENUES	-\$4,387,709	\$10,239,388	\$5,186,346	\$11,163,321	\$1,095,689	-\$556,094		-\$556,094

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

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>	<u>Q</u>
Line Number	Description	Misc Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	\$3,906,219	\$381,175,901
4	Small General Service	\$0	\$19,940,064	\$120,195,689
5	Large General Service	\$0	-\$3,421,203	\$102,701,718
6	Large Power Service	\$0	-\$10,631,712	\$130,495,712
7	Meter Lighting	\$0	\$0	\$120,911
8	Thermal-650	\$0	\$63	\$528,228
9	TOD-630	\$0	\$8	\$35,159
10	Lighting	\$0	\$0	\$13,464,037
11	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$9,793,439	\$748,717,355
12	OTHER RATE REVENUE			
13	Adjustment to GL	\$350,693	\$350,693	\$0
14	TOTAL OTHER RATE REVENUE	\$350,693	\$350,693	\$0
15	TOTAL MISSOURI RATE REVENUES	\$350,693	\$10,144,132	\$748,717,355