

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



**MISSOURI PUBLIC SERVICE COMMISSION**  
**COMMISSION STAFF**  
**AUDITING DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

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

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

Jefferson City, MO

September 2018

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

Line Number	<u>A</u> Description	<u>B</u> 6.93% Return	<u>C</u> 7.33% Return	<u>D</u> 7.40% Return
1	Net Orig Cost Rate Base	\$1,946,091,980	\$1,946,091,980	\$1,946,091,980
2	Rate of Return	6.93%	7.33%	7.40%
3	Net Operating Income Requirement	\$134,844,713	\$142,687,464	\$144,069,189
4	Net Income Available	\$160,169,593	\$160,169,593	\$160,169,593
5	Additional Net Income Required	-\$25,324,880	-\$17,482,129	-\$16,100,404
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,755,245	\$33,432,370	\$33,904,022
8	Current Income Tax Available	\$39,399,898	\$39,399,898	\$39,399,898
9	Additional Current Tax Required	-\$8,644,653	-\$5,967,528	-\$5,495,876
10	Revenue Requirement	-\$33,969,533	-\$23,449,657	-\$21,596,280
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>-\$33,969,533</b>	<b>-\$23,449,657</b>	<b>-\$21,596,280</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		\$3,684,320,452
2	Less Accumulated Depreciation Reserve		\$1,323,439,023
3	Net Plant In Service		<u>\$2,360,881,429</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$35,785,235
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$44,001,930
8	Prepayments		\$2,295,494
9	Emission Allowances- energy factor		\$314,443
10	Fuel Inventory-Coal		\$22,261,851
11	Fuel Inventory-Oil		\$7,318,999
12	Fuel Inventory - Other		\$435,146
13	FAS 87 Pension Tracker		\$36,115,993
14	OPEB Tracker		-\$8,366,962
15	Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$3,195,992
16	Iatan Unit 1 and Common Regulatory Asset Vintage 2		\$1,444,473
17	Iatan Unit 2 Regulatory Asset Vintage 1		\$5,469,803
18	Iatan Unit 2 Regulatory Asset Vintage 2		\$8,022,001
19	Demand-side Management Vintage 1		\$139,280
20	Demand-side Management Vintage 2		\$4,333,632
21	Demand-side Management Vintage 3		\$922,445
22	Demand-side Management Vintage 4		\$1,311,331
23	Demand-side Management Vintage 5		\$5,819
24	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$93,436,435</u>
25	SUBTRACT FROM NET PLANT		
26	Federal Tax Offset	0.0000%	\$0
27	State Tax Offset	6.0630%	\$450,774
28	City Tax Offset	0.0000%	\$0
29	Interest Expense Offset	17.2740%	\$8,942,067
30	Contributions in Aid of Construction		\$0
31	Customer Deposits		\$7,197,703
32	Customer Advances for Construction		\$5,659,921
33	Income Eligible Weatherization Liability		\$113,308
34	Deferred Taxes (excluding Crossroads)		\$480,804,942
35	Deferred Taxes (Crossroads)		\$5,057,169
36	TOTAL SUBTRACT FROM NET PLANT		<u>\$508,225,884</u>
37	Total Rate Base		<u><u>\$1,946,091,980</u></u>

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

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**Plant In Service**

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

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

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

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



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

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

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

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

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

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

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

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



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

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**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-477	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	1. To remove capitalized Long Term Incentive Compensation (Majors).		-\$3,561,536		\$0	
	2. To remove portion of capitalized short term incentive compensation based on earnings metrics (Majors).		\$0		\$0	
<b>Total Plant Adjustments</b>				<u><u>-\$38,584,974</u></u>		<u><u>\$0</u></u>

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 Depreciation Expense

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

KCPL Greater Missouri Operations  
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 Accumulated Depreciation Reserve

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



KCPL Greater Missouri Operations  
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 True-Up through June 30, 2018  
 Accumulated Depreciation Reserve

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

**KCPL Greater Missouri Operations**  
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**Adjustments for Depreciation Reserve**

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

**KCPL Greater Missouri Operations**  
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**True-Up through June 30, 2018**  
**Adjustments for Depreciation Reserve**

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

**KCPL Greater Missouri Operations**  
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**True-Up through June 30, 2018**  
**Adjustments for Depreciation Reserve**

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

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

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

**KCPL Greater Missouri Operations**  
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**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$57,771,963	23.50	13.85	9.65	0.026438	\$1,527,375
3	Accrued Vacation	\$4,231,074	23.50	344.83	-321.33	-0.880356	-\$3,724,851
4	Sibley Coal & Freight	\$31,389,682	23.50	17.39	6.11	0.016740	\$525,463
5	Jeffrey Coal & Freight	\$15,994,381	23.50	16.64	6.86	0.018795	\$300,614
6	Iatan Coal & Freight	\$25,246,202	23.50	43.68	-20.18	-0.055288	-\$1,395,812
7	Lake Road Coal & Freight	\$88,237	23.50	20.37	3.13	0.008575	\$757
8	Fuel - Purchased Gas	\$7,058,782	23.50	39.83	-16.33	-0.044740	-\$315,810
9	Fuel-Oil	\$954,304	23.50	39.83	-16.33	-0.044740	-\$42,696
10	Purchased Power	\$97,923,996	23.50	34.50	-11.00	-0.030137	-\$2,951,135
11	Injuries and Damages	\$569,037	23.50	44.27	-20.77	-0.056904	-\$32,380
12	Pensions Fund Payments	\$14,946,317	23.50	51.74	-28.24	-0.077370	-\$1,156,397
13	OPEBs	\$715,600	23.50	178.44	-154.94	-0.424493	-\$303,767
14	Incentive Compensation	\$2,728,610	23.50	256.50	-233.00	-0.638356	-\$1,741,825
15	Bad Debt Expense	\$2,519,022	0.00	0.00	0.00	0.000000	\$0
16	PSC Assessment	\$1,326,442	23.50	-27.00	50.50	0.138356	\$183,521
17	Cash Vouchers	\$159,869,089	23.50	30.00	-6.50	-0.017808	-\$2,846,949
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$423,332,738</b>					<b>-\$11,973,892</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$4,662,005	23.50	16.50	7.00	0.019178	\$89,408
21	FUTA & SUTA	\$23,929	23.50	75.88	-52.38	-0.143507	-\$3,434
22	Property Taxes	\$42,160,917	23.50	188.36	-164.86	-0.451671	-\$19,042,864
23	City Franchise Tax L&P only	\$5,109,579	8.29	38.63	-30.34	-0.083123	-\$424,724
24	Missouri Gross Receipts Taxes - 6%	\$4,455,214	8.29	68.29	-60.00	-0.164384	-\$732,366
25	Missouri Gross Receipts Taxes - 4%	\$1,633,340	8.29	36.60	-28.31	-0.077562	-\$126,685
26	Missouri Gross Receipts Taxes - other cities	\$26,332,256	8.29	45.92	-37.63	-0.103096	-\$2,714,750
27	<b>TOTAL TAXES</b>	<b>\$84,377,240</b>					<b>-\$22,955,415</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>-\$35,785,235</b>
32	<b>TAX OFFSET FROM RATE BASE</b>						
33	Federal Tax Offset	\$25,997,538	0.00	0.00	0.00	0.000000	\$0
34	State Tax Offset	\$7,434,832	23.50	45.63	-22.13	-0.060630	-\$450,774
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$51,766,047	23.50	86.55	-63.05	-0.172740	-\$8,942,067
37	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$85,198,417</b>					<b>-\$9,392,841</b>
38	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$45,178,076</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>-\$27,033,457</b>	<b>\$766,059,927</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>-\$25,106,100</b>	<b>\$247,178,919</b>	<b>\$346,869</b>	<b>\$243,223,180</b>	<b>\$27,477,800</b>	<b>\$215,745,380</b>
3	<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$48,608,175</b>	<b>\$2,751,685</b>	<b>\$45,856,490</b>	<b>-\$7,712,627</b>	<b>\$40,895,548</b>	<b>\$0</b>	<b>\$40,756,505</b>	<b>\$2,733,048</b>	<b>\$38,023,457</b>
4	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$35,899,660</b>	<b>\$14,837,913</b>	<b>\$21,061,747</b>	<b>-\$731,145</b>	<b>\$35,168,515</b>	<b>\$0</b>	<b>\$34,596,476</b>	<b>\$14,752,228</b>	<b>\$19,844,248</b>
5	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$12,479,927</b>	<b>\$6,704,834</b>	<b>\$5,775,093</b>	<b>\$1,590,670</b>	<b>\$14,070,597</b>	<b>\$2,519,022</b>	<b>\$16,589,619</b>	<b>\$6,682,139</b>	<b>\$9,907,480</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>-\$24,213,551</b>	<b>\$11,700,926</b>	<b>-\$7,213,042</b>	<b>\$4,487,884</b>	<b>\$1,025,064</b>	<b>\$3,462,820</b>
7	<b>TOTAL SALES EXPENSES</b>	<b>\$277,593</b>	<b>\$212,403</b>	<b>\$65,190</b>	<b>-\$4,321</b>	<b>\$273,272</b>	<b>\$0</b>	<b>\$273,272</b>	<b>\$211,684</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>\$4,736,083</b>	<b>\$84,020,212</b>	<b>\$10,414</b>	<b>\$83,405,802</b>	<b>\$10,243,228</b>	<b>\$73,162,574</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>\$1,668,296</b>	<b>\$98,992,957</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>\$1,094,902</b>	<b>-\$696,210</b>	<b>-\$954,973</b>	<b>\$3,007,607</b>	<b>\$0</b>	<b>\$3,007,607</b>
11	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$48,023,940</b>	<b>\$0</b>	<b>\$48,023,940</b>	<b>-\$287,864</b>	<b>\$47,736,076</b>	<b>-\$123,450</b>	<b>\$46,957,092</b>	<b>\$0</b>	<b>\$46,957,092</b>
12	<b>TOTAL OPERATING EXPENSE</b>	<b>\$633,108,293</b>	<b>\$65,139,388</b>	<b>\$465,842,420</b>	<b>-\$50,633,953</b>	<b>\$582,474,340</b>	<b>-\$3,746,864</b>	<b>\$572,290,394</b>	<b>\$63,125,191</b>	<b>\$410,172,246</b>
13	<b>NET INCOME BEFORE TAXES</b>	<b>\$177,089,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227,722,978</b>	<b>-\$23,286,593</b>	<b>\$193,769,533</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>\$37,497,435</b>	<b>\$39,399,898</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>-\$50,468,980</b>	<b>-\$5,799,958</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>\$181,151,493</b>	<b>-\$10,315,048</b>	<b>\$160,169,593</b>	<b>\$0</b>	<b>\$0</b>

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

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

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



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

**KCPL Greater Missouri Operations**  
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**Income Statement Detail**

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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	2. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$78	\$0		\$0	\$0	
E-122	Misc. Plant Maintenance - distribution 5,1	598.000	-\$1,668	-\$135,999	-\$137,667	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$1,668	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance O&M (Taylor)		\$0	-\$148,039		\$0	\$0	
	3. To include an annualized level of IT Software through June 30, 2018 (Lyons).		\$0	\$33,801		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$21,761		\$0	\$0	
E-127	Supervision - CAE (electric 100% 1,1)	901.000	-\$295	-\$246	-\$541	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$295	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	8. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$246		\$0	\$0	
E-128	Meter Reading Expenses - CAE (electric 100% 1,1)	902.000	-\$5,678	-\$135,276	-\$140,954	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$5,678	\$0		\$0	\$0	
	2. To annualize AMI Meter Reading Expense		\$0	-\$134,621		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$655		\$0	\$0	
E-129	Customer Records & Collection Expenses - CAE (electric 100% 1,1)	903.000	-\$16,556	\$366,005	\$349,449	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 & June 30, 2018 true-up (Nieto)		-\$16,556	\$0		\$0	\$0	
	2. To record interest on customer deposits (Nieto)		\$0	\$60,223		\$0	\$0	
	3. To reclassify interest paid on customer deposits (Nieto)		\$0	\$317,656		\$0	\$0	
	4. To adjust for Check/Credit card fees (Taylor).		\$0	\$17,597		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$29,471		\$0	\$0	
E-130	Uncollectible Accts - CAE	904.000	\$0	\$0	\$0	\$0	\$2,519,022	\$2,519,022
	1. To adjust for bad debt expense (Nieto).		\$0	\$0		\$0	\$2,519,022	

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

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

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

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

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	3. To annualize intangible plant amortization expense (Featherstone).		\$0	-\$784,523		\$0	\$0	
	4. To annualize intangible plant Account 303.150 amortization expense for One CIS (Featherstone)		\$0	\$3,108,722		\$0	\$0	
E-189	<b>Regulatory Debits (electric 100% 1,1)</b>	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	<b>State Cap Stk Tax Elec (plant/electric 7,1)</b>	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	<b>Payroll Taxes (payroll/A&amp;G 6,14)</b>	408.140	\$0	-\$183,167	-\$183,167	\$0	\$0	\$0
	1. To record Payroll Taxes (Nieto).		\$0	-\$183,167		\$0	\$0	
E-196	<b>Property Taxes (plant/alloc plant 7,3) General</b>	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	<b>Earnings Tax Electric (payroll/electric 6,1)</b>	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	<b>Current Income Taxes</b>	409.000	\$0	\$0	\$0	\$0	\$37,497,435	\$37,497,435
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$37,497,435	
	No Adjustment		\$0	\$0		\$0	\$0	
E-207	<b>Deferred Income Taxes - Def. Inc. Tax.</b>		\$0	\$0	\$0	\$0	-\$47,554,691	-\$47,554,691
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$47,554,691	
	No Adjustment		\$0	\$0		\$0	\$0	
E-208	<b>Amortization of Deferred ITC</b>		\$0	\$0	\$0	\$0	-\$237,253	-\$237,253
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$237,253	
E-209	<b>Amortization of Excess Deferred Income Taxes</b>		\$0	\$0	\$0	\$0	-\$2,677,036	-\$2,677,036

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	1. To Annualize Amortization of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$2,677,036	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$27,033,457</b>	<b>-\$27,033,457</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$220,491</b>	<b>-\$50,413,462</b>	<b>-\$50,633,953</b>	<b>\$0</b>	<b>-\$16,718,409</b>	<b>-\$16,718,409</b>



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 Income Tax Calculation

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

**KCPL Greater Missouri Operations**  
**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	\$971,700	47.43%		4.269%	4.672%	4.743%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,077,100	52.57%	5.06%	2.660%	2.660%	2.660%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$2,048,800</b>	<b>100.00%</b>		<b>6.929%</b>	<b>7.332%</b>	<b>7.403%</b>
8	PreTax Cost of Capital				8.377%	8.917%	9.013%

**KCPL Greater Missouri Operations**  
**Case No. ER-2018-0146**  
**Test Year 12 Months Ending June 30, 2017**  
**True-Up through June 30, 2018**  
**Summary of Net System Input Components**

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

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

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

**KCPL Greater Missouri Operations**  
**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	\$7,554,562	\$0	\$5,098,000	-\$473,365	\$0		\$0
4	Small General Service	\$0	\$506,893	\$0	\$13,496,882	-\$4,076,706	\$0		\$0
5	Large General Service	\$0	-\$657,794	\$5,186,346	-\$3,390,693	-\$1,506,664	-\$230,169		-\$230,169
6	Large Power Service	-\$4,387,709	\$30,385	\$0	\$0	\$1,631,753	\$0		\$0
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	\$7,434,046	\$5,186,346	\$15,204,189	-\$4,424,982	-\$230,169		-\$230,169
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	\$7,434,046	\$5,186,346	\$15,204,189	-\$4,424,982	-\$230,169		-\$230,169

**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	\$4,490,588	\$381,760,270
4	Small General Service	\$0	\$18,666,293	\$118,921,918
5	Large General Service	\$0	-\$6,940,225	\$99,182,696
6	Large Power Service	\$0	-\$10,382,508	\$130,744,916
7	Meter Lighting	\$0	\$0	\$120,911
8	Thermal-650	\$0	\$63	\$528,228
9	TOD-630	\$0	\$8	\$35,159
10	Lighting	\$0	\$0	\$13,464,037
11	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$5,834,219	\$744,758,135
12	OTHER RATE REVENUE			
13	Adjustment to GL	\$350,693	\$350,693	\$0
14	TOTAL OTHER RATE REVENUE	\$350,693	\$350,693	\$0
15	TOTAL MISSOURI RATE REVENUES	\$350,693	\$6,184,912	\$744,758,135

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

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