

Exhibit No.: *

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2018-0145

Date Prepared: June 19, 2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY LIGHT & POWER
Test Year Ending June 30, 2017
Update Period of December 31, 2017
True-Up Period of June 30, 2018
Staff Direct - June 19, 2018

CASE NO. ER-2018-0145

Jefferson City, MO

June 2018

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

Line Number	<u>A</u> Description	<u>B</u> 6.94% Return	<u>C</u> 7.36% Return	<u>D</u> 7.43% Return
1	Net Orig Cost Rate Base	\$2,536,509,813	\$2,536,509,813	\$2,536,509,813
2	Rate of Return	6.94%	7.36%	7.43%
3	Net Operating Income Requirement	\$175,983,051	\$186,636,392	\$188,513,409
4	Net Income Available	\$200,858,444	\$200,858,444	\$200,858,444
5	Additional Net Income Required	-\$24,875,393	-\$14,222,052	-\$12,345,035
6	Income Tax Requirement			
7	Required Current Income Tax	\$29,718,413	\$33,354,933	\$33,995,654
8	Current Income Tax Available	\$38,209,633	\$38,209,633	\$38,209,633
9	Additional Current Tax Required	-\$8,491,220	-\$4,854,700	-\$4,213,979
10	Revenue Requirement	-\$33,366,613	-\$19,076,752	-\$16,559,014
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$33,366,613	-\$19,076,752	-\$16,559,014

Kansas City Light Power
Case No. ER-2018-0145
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,353,766,193
2	Less Accumulated Depreciation Reserve		\$2,135,103,612
3	Net Plant In Service		\$3,218,662,581
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$43,135,639
6	Contributions in Aid of Construction Amortization		\$0
7	FAS 106 OPEB Tracker		-\$3,120,246
8	Reg Asset Excess Act FAS 87 vs Rate		\$6,344,932
9	Prepayments		\$7,065,059
10	Materials and Supplies		\$66,882,993
11	Fuel Inventory - Oil		\$4,783,440
12	Fuel Inventory - Coal		\$30,305,397
13	Fuel Inventory - Lime/Limestone		\$168,911
14	Fuel Inventory - Ammonia		\$173,755
15	Fuel Inventory - Nuclear		\$31,914,327
16	Powder Activated Carbon (PAC)		\$122,678
17	Vintage 1 DSM-Case No EO-2005-0329/ ER-2006-0314 Amort 10 year Jan 2007 through Dec 2016		\$0
18	Vintage 2 DSM-Case No ER-2007-0291 Amort 10 year Jan 2008 Dec 2017		\$0
19	Vintage 3 DSM-Case No ER-2009-0089 Amort 10 year Sept 2009 through Aug 2019		\$1,012,980
20	Vintage 4 DSM-Case No ER-2010-0355 Amort 10 year May 2011 through Apr 2021		\$7,046,112
21	Vintage 5 DSM-Case No ER-2012-0174 Amort 6 year Feb 2013 through Jan 2019		\$2,725,697
22	Vintage 6 DSM-Case No ER-2014-0370 Amort 6 year Oct 2015 through Sept 2021		\$12,571,883
23	Vintage 7 DSM-Case No ER-2016-0285 Amort 6 year Jun 2017 through May 2023		\$1,340,746
24	Vintage 8 DSM-Case No ER-2018-0145 Amort 6 year		\$31,135
25	Plant 1 and Common Regulatory Asset "Vintage 1 " Amort 26 year May 2011 through April 2037		\$8,361,323
26	Plant 1 and Common Regulatory Asset "Vintage 2" Amort 24.25 year Feb 2013 through April 2037		\$1,355,716
27	Plant Unit 2 Regulatory Asset "Vintage 1" Amort 47.7 year May 2011 through January 2059		\$15,017,965
28	Plant Unit 2 Regulatory Asset "Vintage 2" Amort 45.95 year Feb 2013 through January 2059		\$10,628,735
29	TOTAL ADD TO NET PLANT IN SERVICE		\$161,597,899
30	SUBTRACT FROM NET PLANT		

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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
31	Federal Tax Offset	0.0000%	\$0
32	State Tax Offset	4.7342%	\$387,643
33	City Tax Offset	0.0000%	\$0
34	Interest Expense Offset	15.9452%	\$10,058,710
35	Contributions in Aid of Construction		\$0
36	Customer Deposits		\$4,291,195
37	Customer Advances for Construction		\$1,677,904
38	Deferred Income Taxes-Depreciation at December 31, 2017		\$790,958,879
39	ADIT Related to Construction-- at December 31, 2017		\$291,026
40	ADIT-Clean Charge Network- Electric Vehicles at December 31, 2017		\$3,116,442
41	Other Regulatory Liability (SO2 Emission Allowances) 21 year May 2010 to Apr 2031		\$32,968,868
42	TOTAL SUBTRACT FROM NET PLANT		<u>\$843,750,667</u>
43	Total Rate Base		<u><u>\$2,536,509,813</u></u>

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Test Year 12 Months Ending June 30, 2017
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	53.4450%	\$0	\$38,580
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	53.4450%	\$0	\$12,259
4	303.010	Miscellaneous Intangibles - Production - Demand	\$2,033,869	P-4	\$0	\$2,033,869	52.7600%	\$0	\$1,073,069
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	P-5	\$0	\$0	100.0000%	\$0	\$0
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	P-6	\$0	\$0	56.6000%	\$0	\$0
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software	\$149,071,291	P-7	\$0	\$149,071,291	53.4450%	\$0	\$79,671,151
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	P-8	\$0	\$0	53.7600%	\$0	\$0
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	P-9	\$0	\$0	100.0000%	\$0	\$0
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	P-10	\$0	\$0	56.6000%	\$0	\$0
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	P-11	\$0	\$0	52.7600%	\$0	\$0
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software	\$190,345,930	P-12	\$0	\$190,345,930	53.4450%	\$0	\$101,730,382
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$29,333,889	P-13	\$0	\$29,333,889	52.7600%	\$0	\$15,476,560
14	303.070	Miscellaneous Intangibles Plant - Srct	\$34,980	P-14	\$0	\$34,980	53.4450%	\$0	\$18,695
15	303.080	Miscellaneous Intangibles Transmission Line - Demand	\$6,874,227	P-15	\$0	\$6,874,227	52.7600%	\$0	\$3,626,842
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$55,209	P-16	\$0	\$55,209	52.7600%	\$0	\$29,128
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$3,243,745	P-17	\$0	\$3,243,745	52.7600%	\$0	\$1,711,400
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$870,852	P-18	\$0	\$870,852	52.7600%	\$0	\$459,462
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$491,275	P-19	\$0	\$491,275	52.7600%	\$0	\$259,197
20	303.130	Miscellaneous Intangible Radio Frequencies	\$1,464,314	P-20	\$0	\$1,464,314	53.4450%	\$0	\$782,603
21		TOTAL INTANGIBLE PLANT	\$383,914,704		\$0	\$383,914,704		\$0	\$204,889,328
22		PRODUCTION PLANT							
23		STEAM PRODUCTION							
24		HAWTHORN COMMON							
25	311.000	Structures - Electric - Hawthorn Common	\$19,133,428	P-25	\$0	\$19,133,428	52.7600%	\$0	\$10,094,797
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$1,597,830	P-26	\$0	\$1,597,830	52.7600%	\$0	\$843,015
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$118,191	P-27	\$0	\$118,191	52.7600%	\$0	\$62,358
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$2,540,032	P-28	\$0	\$2,540,032	52.7600%	\$0	\$1,340,121
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$5,027,844	P-29	\$0	\$5,027,844	52.7600%	\$0	\$2,652,690
30		TOTAL HAWTHORN COMMON	\$28,417,325		\$0	\$28,417,325		\$0	\$14,992,981
31		HAWTHORN 5 PRODUCTION UNIT							
32	310.000	Land & Land Rights - Hawthorn 5	\$807,281	P-32	\$0	\$807,281	52.7600%	\$0	\$425,921
33	311.000	Structures & Improvements - Hawthorn 5	\$19,997,376	P-33	\$0	\$19,997,376	52.7600%	\$0	\$10,550,616
34	311.020	Structures - Rebuild - Hawthorn 5	\$8,653,542	P-34	\$0	\$8,653,542	52.7600%	\$0	\$4,565,609
35	312.000	Boiler Plant Equipment - Hawthorn 5	\$128,898,637	P-35	\$0	\$128,898,637	52.7600%	\$0	\$68,006,921
36	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$9,903,659	P-36	\$0	\$9,903,659	52.7600%	\$0	\$5,225,170
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$218,184,192	P-37	\$0	\$218,184,192	52.7600%	\$0	\$115,113,980
38	314.000	Turbogenerator Units - Hawthorn 5	\$100,030,150	P-38	\$0	\$100,030,150	52.7600%	\$0	\$52,775,907
39	315.000	Accessory Electric Equipment - Hawthorn 5	\$28,471,737	P-39	\$0	\$28,471,737	52.7600%	\$0	\$15,021,688

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40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$33,439,428	P-40	\$0	\$33,439,428	52.7600%	\$0	\$17,642,642
41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$6,048,537	P-41	\$0	\$6,048,537	52.7600%	\$0	\$3,191,208
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,305,161	P-42	\$0	\$2,305,161	52.7600%	\$0	\$1,216,203
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$556,739,700		\$0	\$556,739,700		\$0	\$293,735,865
44		IATAN COMMON PRODUCTION UNIT							
45	310.000	Land - Electric - Iatan Common	\$670,148	P-45	\$0	\$670,148	52.7600%	\$0	\$353,570
46	311.000	Structures - Electric - Iatan Common	\$104,994,947	P-46	\$0	\$104,994,947	52.7600%	\$0	\$55,395,334
47	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$204,537,974	P-47	\$0	\$204,537,974	52.7600%	\$0	\$107,914,235
48	312.010	Unit Trains - Electric - Iatan Common	\$1,554,088	P-48	\$0	\$1,554,088	52.7600%	\$0	\$819,937
49	314.000	Turbogenerators - Electric - Iatan Common	\$6,205,479	P-49	\$0	\$6,205,479	52.7600%	\$0	\$3,274,011
50	315.000	Accessory Equipment - Electric - Iatan Common	\$26,322,587	P-50	\$0	\$26,322,587	52.7600%	\$0	\$13,887,797
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$4,392,920	P-51	\$0	\$4,392,920	52.7600%	\$0	\$2,317,705
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$348,678,143		\$0	\$348,678,143		\$0	\$183,962,589
53		IATAN UNIT 1 PRODUCTION UNIT							
54	310.000	Land - Electric - Iatan #1	\$3,691,922	P-54	\$0	\$3,691,922	52.7600%	\$0	\$1,947,858
55	311.000	Structures - Electric - Iatan #1	\$7,094,890	P-55	\$0	\$7,094,890	52.7600%	\$0	\$3,743,264
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$402,170,481	P-56	\$0	\$402,170,481	52.7600%	\$0	\$212,185,146
57	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$16,365	P-57	\$0	-\$16,365	100.0000%	\$0	-\$16,365
58	314.000	Turbogenerator - Electric - Iatan #1	\$75,737,236	P-58	\$0	\$75,737,236	52.7600%	\$0	\$39,958,966
59	315.000	Accessory Equipment - Electric - Iatan #1	\$57,947,373	P-59	\$0	\$57,947,373	52.7600%	\$0	\$30,573,034
60	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$622,572	P-60	\$0	-\$622,572	100.0000%	\$0	-\$622,572
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$6,414,220	P-61	\$0	\$6,414,220	52.7600%	\$0	\$3,384,142
62	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$11	P-62	\$0	-\$11	100.0000%	\$0	-\$11
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$552,417,174		\$0	\$552,417,174		\$0	\$291,153,462
64		IATAN #2 PRODUCTION UNIT							
65	311.040	Structures - Iatan #2	\$93,555,575	P-65	\$0	\$93,555,575	52.7600%	\$0	\$49,359,921
66	311.040	Structures - MO Juris Disallow - Iatan #2	-\$720,112	P-66	\$0	-\$720,112	100.0000%	\$0	-\$720,112
67	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	P-67	\$0	\$0	100.0000%	\$0	\$0
68	312.040	Boiler Plant Equipment - Iatan #2	\$665,450,854	P-68	\$0	\$665,450,854	52.7600%	\$0	\$351,091,871
69	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,689	P-69	\$0	-\$5,175,689	100.0000%	\$0	-\$5,175,689
70	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	P-70	\$0	\$0	100.0000%	\$0	\$0
71	314.040	Turbogenerator - Iatan #2	\$226,820,773	P-71	\$0	\$226,820,773	52.7600%	\$0	\$119,670,640
72	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	P-72	\$0	-\$715,476	100.0000%	\$0	-\$715,476
73	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboqenerator - Iatan #2 - Missouri only	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	315.040	Accessory Equipment - Iatan #2	\$57,957,693	P-74	\$0	\$57,957,693	52.7600%	\$0	\$30,578,479
75	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	P-75	\$0	-\$239,102	100.0000%	\$0	-\$239,102

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76	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$4,495,401	P-77	\$0	\$4,495,401	52.7600%	\$0	\$2,371,774
78	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$26,736	P-78	\$0	-\$26,736	100.0000%	\$0	-\$26,736
79	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL IATAN #2 PRODUCTION UNIT	\$1,041,403,181		\$0	\$1,041,403,181		\$0	\$546,195,570
81		LACYGNE COMMON PLANT PRODUCTION UNIT							
82	310.000	Land - LaCygne Common	\$767,850	P-82	\$0	\$767,850	52.7600%	\$0	\$405,118
83	311.000	Structures - LaCygne Common	\$102,601,502	P-83	\$0	\$102,601,502	52.7600%	\$0	\$54,132,552
84	312.000	Boiler Pit Equipment - LaCygne	\$131,075,138	P-84	\$0	\$131,075,138	52.7600%	\$0	\$69,155,243
85	312.010	Boiler Unit Train - LaCygne Common	\$456,630	P-85	\$0	\$456,630	52.7600%	\$0	\$240,918
86	314.000	Turbogenerator - LaCygne Common	\$768,596	P-86	\$0	\$768,596	52.7600%	\$0	\$405,511
87	315.000	Accessory Equipment - LaCygne Common	\$3,782,888	P-87	\$0	\$3,782,888	52.7600%	\$0	\$1,995,852
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	P-88	\$0	\$0	52.7600%	\$0	\$0
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$4,516,311	P-89	\$0	\$4,516,311	52.7600%	\$0	\$2,382,806
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$243,968,915		\$0	\$243,968,915		\$0	\$128,718,000
91		LACYGNE #1 PRODUCTION UNIT							
92	310.000	Land - LaCygne #1	\$1,937,712	P-92	\$0	\$1,937,712	52.7600%	\$0	\$1,022,337
93	311.000	Structures - LaCygne #1	\$19,745,174	P-93	\$0	\$19,745,174	52.7600%	\$0	\$10,417,554
94	312.000	Boiler Pit Equipment - LaCygne #1	\$358,816,331	P-94	\$0	\$358,816,331	52.7600%	\$0	\$189,311,496
95	312.020	Boiler AQC Equipment - LaCygne #1	\$2,824,017	P-95	\$0	\$2,824,017	52.7600%	\$0	\$1,489,951
96	314.000	Turbogenerator - LaCygne #1	\$41,619,067	P-96	\$0	\$41,619,067	52.7600%	\$0	\$21,958,220
97	315.000	Accessory Equipment - LaCygne #1	\$28,635,984	P-97	\$0	\$28,635,984	52.7600%	\$0	\$15,108,345
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$2,342,120	P-98	\$0	\$2,342,120	52.7600%	\$0	\$1,235,703
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$455,920,405		\$0	\$455,920,405		\$0	\$240,543,606
100		LACYGNE #2 PRODUCTION UNIT							
101	311.000	Structures - LaCygne #2	\$3,794,319	P-101	\$0	\$3,794,319	52.7600%	\$0	\$2,001,883
102	312.000	Boiler Pit Equipment - LaCygne #2	\$341,051,169	P-102	\$0	\$341,051,169	52.7600%	\$0	\$179,938,597
103	314.000	Turbogenerator - LaCygne #2	\$33,485,881	P-103	\$0	\$33,485,881	52.7600%	\$0	\$17,667,151
104	315.000	Accessory Equipment - LaCygne #2	\$19,419,693	P-104	\$0	\$19,419,693	52.7600%	\$0	\$10,245,830
105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$1,098,779	P-105	\$0	\$1,098,779	52.7600%	\$0	\$579,716
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$398,849,841		\$0	\$398,849,841		\$0	\$210,433,177
107		MONTROSE COMMON PRODUCTION UNIT							
108	310.000	Steam Production - Land - Electric - Montrose Common	\$1,620,842	P-108	\$0	\$1,620,842	52.7600%	\$0	\$855,156
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$25,078,533	P-109	\$0	\$25,078,533	52.7600%	\$0	\$13,231,434
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$30,615,827	P-110	\$0	\$30,615,827	52.7600%	\$0	\$16,152,910
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$8,849,650	P-111	\$0	\$8,849,650	52.7600%	\$0	\$4,669,075
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$1,557,151	P-112	\$0	\$1,557,151	52.7600%	\$0	\$821,553
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$5,004,867	P-113	\$0	\$5,004,867	52.7600%	\$0	\$2,640,568

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114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$5,535,416	P-114	\$0	\$5,535,416	52.7600%	\$0	\$2,920,485
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$78,262,286		\$0	\$78,262,286		\$0	\$41,291,181
116		MONTROSE 1 PRODUCTION UNIT							
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-117	\$0	\$0	52.7600%	\$0	\$0
118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	P-118	\$0	\$0	52.7600%	\$0	\$0
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	P-119	\$0	\$0	52.7600%	\$0	\$0
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-120	\$0	\$0	52.7600%	\$0	\$0
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	P-121	\$0	\$0	52.7600%	\$0	\$0
122		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
123		MONTROSE 2 PRODUCTION UNIT							
124	311.000	Steam Production - Structures - Electric- Montrose 2	\$398,753	P-124	\$0	\$398,753	52.7600%	\$0	\$210,382
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$51,346,675	P-125	\$0	\$51,346,675	52.7600%	\$0	\$27,090,506
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$17,995,693	P-126	\$0	\$17,995,693	52.7600%	\$0	\$9,494,528
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$6,859,180	P-127	\$0	\$6,859,180	52.7600%	\$0	\$3,618,903
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$42,802	P-128	\$0	\$42,802	52.7600%	\$0	\$22,582
129		TOTAL MONTROSE 2 PRODUCTION UNIT	\$76,643,103		\$0	\$76,643,103		\$0	\$40,436,901
130		MONTROSE 3 PRODUCTION UNIT							
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$868,808	P-131	\$0	\$868,808	52.7600%	\$0	\$458,383
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$51,859,864	P-132	\$0	\$51,859,864	52.7600%	\$0	\$27,361,264
133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$19,968,206	P-133	\$0	\$19,968,206	52.7600%	\$0	\$10,535,225
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$7,275,437	P-134	\$0	\$7,275,437	52.7600%	\$0	\$3,838,521
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$174,462	P-135	\$0	\$174,462	52.7600%	\$0	\$92,046
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$80,146,777		\$0	\$80,146,777		\$0	\$42,285,439
137		TOTAL STEAM PRODUCTION	\$3,861,446,850		\$0	\$3,861,446,850		\$0	\$2,033,748,771
138		NUCLEAR PRODUCTION							
139		WOLF CREEK NUCLEAR PRODUCTION UNIT							
140	320.000	Land & Land Rights - Wolf Creek	\$3,619,298	P-140	\$0	\$3,619,298	52.7600%	\$0	\$1,909,542
141	321.000	Structures & Improvements - Wolf Creek	\$435,107,531	P-141	\$0	\$435,107,531	52.7600%	\$0	\$229,562,733
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,151,518	P-142	\$0	\$19,151,518	100.0000%	\$0	\$19,151,518
143	322.000	Reactor Plant Equipment - Wolf Creek	\$920,487,412	P-143	\$0	\$920,487,412	52.7600%	\$0	\$485,649,159
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,596,780	P-144	\$0	\$47,596,780	100.0000%	\$0	\$47,596,780
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05- 0359 - Wolf Creek	\$0	P-145	\$0	\$0	100.0000%	\$0	\$0
146	323.000	Turbogenerator Units - Wolf Creek	\$220,625,724	P-146	\$0	\$220,625,724	52.7600%	\$0	\$116,402,132
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,027	P-147	\$0	\$4,089,027	100.0000%	\$0	\$4,089,027
148	324.000	Accessory Electric Equipment - Wolf Creek	\$155,580,887	P-148	\$0	\$155,580,887	52.7600%	\$0	\$82,084,476

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149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,837,813	P-149	\$0	\$5,837,813	100.0000%	\$0	\$5,837,813
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$104,448,871	P-150	\$0	\$104,448,871	52.7600%	\$0	\$55,107,224
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,058,321	P-151	\$0	\$1,058,321	100.0000%	\$0	\$1,058,321
152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,916,098	P-152	\$0	-\$7,916,098	100.0000%	\$0	-\$7,916,098
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,462,566	P-153	\$0	-\$127,462,566	100.0000%	\$0	-\$127,462,566
154	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	\$0	P-154	\$0	\$0	100.0000%	\$0	\$0
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$1,782,224,518		\$0	\$1,782,224,518		\$0	\$913,070,061
156		TOTAL NUCLEAR PRODUCTION	\$1,782,224,518		\$0	\$1,782,224,518		\$0	\$913,070,061
157		HYDRAULIC PRODUCTION							
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
159		OTHER PRODUCTION							
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$205,593	P-161	\$0	\$205,593	52.7600%	\$0	\$108,471
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$1,083,233	P-162	\$0	\$1,083,233	52.7600%	\$0	\$571,514
163	344.000	Other Production - Generators - Hawthorn 6	\$48,003,869	P-163	\$0	\$48,003,869	52.7600%	\$0	\$25,326,841
164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$2,445,190	P-164	\$0	\$2,445,190	52.7600%	\$0	\$1,290,082
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	P-165	\$0	\$0	52.7600%	\$0	\$0
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$51,737,885		\$0	\$51,737,885		\$0	\$27,296,908
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,360,103	P-168	\$0	\$2,360,103	52.7600%	\$0	\$1,245,190
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$43,425,936	P-169	\$0	\$43,425,936	52.7600%	\$0	\$22,911,524
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$17,467,402	P-170	\$0	\$17,467,402	52.7600%	\$0	\$9,215,801
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$16,217,491	P-171	\$0	\$16,217,491	52.7600%	\$0	\$8,556,348
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$254,051	P-172	\$0	\$254,051	52.7600%	\$0	\$134,037
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$79,724,983		\$0	\$79,724,983		\$0	\$42,062,900
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$703,772	P-175	\$0	\$703,772	52.7600%	\$0	\$371,310
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,867,642	P-176	\$0	\$2,867,642	52.7600%	\$0	\$1,512,968
177	344.000	Other Production - Generators - Hawthorn 7	\$22,809,325	P-177	\$0	\$22,809,325	52.7600%	\$0	\$12,034,200
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,264,615	P-178	\$0	\$2,264,615	52.7600%	\$0	\$1,194,811
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$28,645,354		\$0	\$28,645,354		\$0	\$15,113,289
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							

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181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$84,765	P-181	\$0	\$84,765	52.7600%	\$0	\$44,722
182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$568,122	P-182	\$0	\$568,122	52.7600%	\$0	\$299,741
183	344.000	Other Production - Generators - Hawthorn 8	\$24,180,854	P-183	\$0	\$24,180,854	52.7600%	\$0	\$12,757,819
184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$1,470,810	P-184	\$0	\$1,470,810	52.7600%	\$0	\$775,999
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$26,304,551		\$0	\$26,304,551		\$0	\$13,878,281
186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
187	340.000	Other Production - Land - West Gardner	\$177,836	P-187	\$0	\$177,836	52.7600%	\$0	\$93,826
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$93,269	P-188	\$0	\$93,269	52.7600%	\$0	\$49,209
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$4,410,070	P-189	\$0	\$4,410,070	52.7600%	\$0	\$2,326,753
190	342.000	Other Production - Fuel Holders - West Gardner	\$3,340,502	P-190	\$0	\$3,340,502	52.7600%	\$0	\$1,762,449
191	344.000	Other Production - Generators - West Gardner	\$110,880,944	P-191	\$0	\$110,880,944	52.7600%	\$0	\$58,500,786
192	345.000	Other Production - Accessory Equipment - West Gardner	\$6,938,369	P-192	\$0	\$6,938,369	52.7600%	\$0	\$3,660,683
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$136,531	P-193	\$0	\$136,531	52.7600%	\$0	\$72,034
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$125,977,521		\$0	\$125,977,521		\$0	\$66,465,740
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
196	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-196	\$0	\$694,545	52.7600%	\$0	\$366,442
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$1,823,002	P-197	\$0	\$1,823,002	52.7600%	\$0	\$961,816
198	342.000	Other Production - Fuel Holders - Osawatomie	\$2,031,591	P-198	\$0	\$2,031,591	52.7600%	\$0	\$1,071,867
199	344.000	Other Production - Generators - Osawatomie	\$26,253,077	P-199	\$0	\$26,253,077	52.7600%	\$0	\$13,851,123
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,965,103	P-200	\$0	\$1,965,103	52.7600%	\$0	\$1,036,788
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$70,184	P-201	\$0	\$70,184	52.7600%	\$0	\$37,029
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$32,837,502		\$0	\$32,837,502		\$0	\$17,325,065
203		NORTHEAST STATION PRODUCTION UNIT							
204	340.000	Other Production - Land - Northeast Station	\$136,550	P-204	\$0	\$136,550	52.7600%	\$0	\$72,044
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$1,590,115	P-205	\$0	\$1,590,115	52.7600%	\$0	\$838,945
206	342.000	Other Production - Fuel Holders - Northeast Station	\$2,206,441	P-206	\$0	\$2,206,441	52.7600%	\$0	\$1,164,118
207	344.000	Other Production - Generators - Northeast Station	\$61,194,363	P-207	\$0	\$61,194,363	52.7600%	\$0	\$32,286,146
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$7,727,745	P-208	\$0	\$7,727,745	52.7600%	\$0	\$4,077,158
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$213,622	P-209	\$0	\$213,622	52.7600%	\$0	\$112,707
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$73,068,836		\$0	\$73,068,836		\$0	\$38,551,118
211		NORTHEAST FACILITY BULK OIL							

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212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$148,900	P-212	\$0	\$148,900	52.7600%	\$0	\$78,560
213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$1,086,674	P-213	\$0	\$1,086,674	52.7600%	\$0	\$573,329
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$602,100	P-214	\$0	\$602,100	52.7600%	\$0	\$317,668
215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$24,947	P-215	\$0	\$24,947	52.7600%	\$0	\$13,162
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$195,243	P-216	\$0	\$195,243	52.7600%	\$0	\$103,010
217		TOTAL NORTHEAST FACILITY BULK OIL	\$2,057,864		\$0	\$2,057,864		\$0	\$1,085,729
218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$0	P-219	\$0	\$0	52.7600%	\$0	\$0
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$144,002,015	P-220	\$0	\$144,002,015	52.7600%	\$0	\$75,975,463
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$707,218	P-221	\$0	\$707,218	52.7600%	\$0	\$373,128
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$184,272	P-222	\$0	\$184,272	52.7600%	\$0	\$97,222
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$144,893,505		\$0	\$144,893,505		\$0	\$76,445,813
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	P-225	\$0	\$0	52.7600%	\$0	\$0
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$96,930,494	P-226	\$0	\$96,930,494	52.7600%	\$0	\$51,140,529
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	P-227	\$0	\$0	52.7600%	\$0	\$0
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$96,930,494		\$0	\$96,930,494		\$0	\$51,140,529
229		SPEARVILLE COMMON							
230	341.020	Other Production - Structures - Electric - Wind	\$5,073,169	P-230	\$0	\$5,073,169	52.7600%	\$0	\$2,676,604
231	344.020	Other Production - Generators - Electric - Wind	\$20,061,204	P-231	\$0	\$20,061,204	52.7600%	\$0	\$10,584,291
232		TOTAL SPEARVILLE COMMON	\$25,134,373		\$0	\$25,134,373		\$0	\$13,260,895
233		PRODUCTION PLANT - SOLAR							
234	344.000	Other Production - Generators - Electric Solar	\$1,009,191	P-234	\$0	\$1,009,191	52.7600%	\$0	\$532,449
235		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$532,449
236		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
237	341.010	Greenwood Solar Facility	\$0	P-237	\$5,269,044	\$5,269,044	52.7600%	\$0	\$2,779,948
238		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$5,269,044	\$5,269,044		\$0	\$2,779,948
239		GENERAL PLANT - BUILDINGS							
240	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$1,255,734	P-240	\$0	\$1,255,734	52.7600%	\$0	\$662,525
241	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$21,004	P-241	\$0	\$21,004	52.7600%	\$0	\$11,082
242		TOTAL GENERAL PLANT - BUILDINGS	\$1,276,738		\$0	\$1,276,738		\$0	\$673,607
243		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
244	315.000	Steam Production - Accessory Equipment - Electric	\$13,331	P-244	\$0	\$13,331	52.7600%	\$0	\$7,033

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245	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$8,387,541	P-245	\$0	\$8,387,541	52.7600%	\$0	\$4,425,267
246		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$8,400,872		\$0	\$8,400,872		\$0	\$4,432,300
247		TOTAL OTHER PRODUCTION	\$697,999,669		\$5,269,044	\$703,268,713		\$0	\$371,044,571
248		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
249		Retirements Not Classified - Production	\$0	P-249	\$0	\$0	52.7600%	\$0	\$0
250		Retirements Not Classified - Nuclear	\$0	P-250	\$0	\$0	52.7600%	\$0	\$0
251		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0	\$0		\$0	\$0
252		TOTAL PRODUCTION PLANT	\$6,341,671,037		\$5,269,044	\$6,346,940,081		\$0	\$3,317,863,403
253		TRANSMISSION PLANT							
254	350.000	Land - Transmission Plant	\$1,584,661	P-254	\$0	\$1,584,661	52.7600%	\$0	\$836,067
255	350.010	Land Rights - Transmission Plant	\$24,976,271	P-255	\$0	\$24,976,271	52.7600%	\$0	\$13,177,481
256	350.020	Land Rights - Transmission Plant - Wolf Creek	\$355	P-256	\$0	\$355	52.7600%	\$0	\$187
257	352.000	Structures & Improvements - Transmission Plant	\$5,962,658	P-257	\$0	\$5,962,658	52.7600%	\$0	\$3,145,898
258	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-258	\$0	\$250,476	52.7600%	\$0	\$132,151
259	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	P-259	\$0	\$15,694	52.7600%	\$0	\$8,280
260	353.000	Station Equipment - Transmission Plant	\$179,712,583	P-260	\$0	\$179,712,583	52.7600%	\$0	\$94,816,359
261	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$15,374,632	P-261	\$0	\$15,374,632	52.7600%	\$0	\$8,111,656
262	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	P-262	\$0	\$532,475	52.7600%	\$0	\$280,934
263	353.030	Station Equipment - Communications - Transmission Plant	\$7,864,832	P-263	\$0	\$7,864,832	52.7600%	\$0	\$4,149,485
264	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-264	\$0	\$4,287,911	52.7600%	\$0	\$2,262,302
265	355.000	Poles and Fixtures - Transmission Plant	\$136,676,434	P-265	\$0	\$136,676,434	52.7600%	\$0	\$72,110,487
266	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$58,256	P-266	\$0	\$58,256	52.7600%	\$0	\$30,736
267	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	P-267	\$0	\$3,506	52.7600%	\$0	\$1,850
268	356.000	Overhead Conductors & Devices - Transmission Plant	\$111,990,566	P-268	\$0	\$111,990,566	52.7600%	\$0	\$59,086,223
269	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$39,418	P-269	\$0	\$39,418	52.7600%	\$0	\$20,797
270	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	P-270	\$0	\$2,552	52.7600%	\$0	\$1,346
271	357.000	Underground Conduit - Transmission Plant	\$4,100,657	P-271	\$0	\$4,100,657	52.7600%	\$0	\$2,163,507
272	358.000	Underground Conductors & Devices - Transmission Plant	\$3,242,114	P-272	\$0	\$3,242,114	52.7600%	\$0	\$1,710,539
273		TOTAL TRANSMISSION PLANT	\$496,676,051		\$0	\$496,676,051		\$0	\$262,046,285
274		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
275		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	P-275	\$0	\$0	52.7600%	\$0	\$0
276		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
277		DISTRIBUTION PLANT							
278	360.000	Land - Electric - Distribution Plant	\$9,267,377	P-278	\$0	\$9,267,377	50.3909%	\$0	\$4,669,915
279	360.010	Depreciable Land Rights - Distribution Plant	\$16,589,694	P-279	\$0	\$16,589,694	58.3324%	\$0	\$9,677,167
280	361.000	Structures & Improvements - Distribution Plant	\$14,982,774	P-280	\$0	\$14,982,774	56.7130%	\$0	\$8,497,181
281	362.000	Station Equipment - Distribution Plant	\$233,737,523	P-281	\$0	\$233,737,523	62.0852%	\$0	\$145,116,409
282	362.030	Station Equipment - Communications - Distribution Plant	\$4,682,147	P-282	\$0	\$4,682,147	55.8321%	\$0	\$2,614,141

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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
283	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	P-283	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
284	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$376,616,424	P-284	-\$17,310	\$376,599,114	54.2346%	\$0	\$204,247,023
285	365.000	Overhead Conductor - Distribution Plant	\$266,823,953	P-285	\$0	\$266,823,953	55.8702%	\$0	\$149,075,076
286	366.000	Underground Circuit - Distribution Plant	\$295,953,133	P-286	\$0	\$295,953,133	57.9764%	\$0	\$171,582,972
287	367.000	Underground Conductors - Distribution Plant	\$543,715,723	P-287	\$0	\$543,715,723	52.1652%	\$0	\$283,630,394
288	368.000	Line Transformers - Distribution Plant	\$313,445,983	P-288	\$0	\$313,445,983	56.8030%	\$0	\$178,046,722
289	369.000	Services - Distribution Plant	\$152,700,103	P-289	\$0	\$152,700,103	51.7183%	\$0	\$78,973,897
290	370.000	Meters Electric - Distribution Plant	\$55,052,635	P-290	\$0	\$55,052,635	51.5473%	\$0	\$28,378,147
291	370.020	AMI Meters Electric - Distribution Plant	\$61,777,794	P-291	\$0	\$61,777,794	54.5675%	\$0	\$33,710,598
292	371.000	Customized Premium Install - Distribution Plant	\$14,765,953	P-292	\$0	\$14,765,953	69.2005%	\$0	\$10,218,113
293	371.000	Customized Premium Install - Distribution Plant - Electric Vehicle Charging Stations	\$423,860	P-293	-\$423,860	\$0	69.2005%	\$0	\$0
294	373.000	Street Light and Traffic Signal - Distribution Plant	\$25,850,078	P-294	\$0	\$25,850,078	47.5076%	\$0	\$12,280,752
295		TOTAL DISTRIBUTION PLANT	\$2,388,798,189		-\$441,170	\$2,388,357,019		\$0	\$1,323,131,542
296		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
297		Distribution Plant - Salvage & Removal - Retirements Not Classified	\$0	P-297	\$0	\$0	100.0000%	\$0	\$0
298		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
299		INCENTIVE COMPENSATION CAPITALIZATION							
300		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
301		GENERAL PLANT							
302	389.000	Land & Land Rights - General Plant	\$3,592,007	P-302	\$0	\$3,592,007	53.4450%	\$0	\$1,919,748
303	390.000	Structures & Improvements - General Plant	\$114,387,755	P-303	\$0	\$114,387,755	53.4450%	\$0	\$61,134,536
304	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$6,620,615	P-304	\$0	\$6,620,615	53.4450%	\$0	\$3,538,388
305	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$30,408,852	P-305	\$0	\$30,408,852	53.4450%	\$0	\$16,252,011
306	391.000	Office Furniture & Equipment - General Plant	\$11,118,452	P-306	\$0	\$11,118,452	53.4450%	\$0	\$5,942,257
307	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$12,934,018	P-307	\$0	\$12,934,018	53.4450%	\$0	\$6,912,586
308	391.020	Office Furniture & Equipment - Computer - General Plant	\$63,000,648	P-308	\$0	\$63,000,648	53.4450%	\$0	\$33,670,696
309	392.000	Transportation Equipment - Autos - General Plant	\$865,635	P-309	\$0	\$865,635	53.4450%	\$0	\$462,639
310	392.010	Transportation Equipment - Light Trucks - General Plant	\$11,790,357	P-310	\$0	\$11,790,357	53.4450%	\$0	\$6,301,356
311	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$42,954,730	P-311	\$0	\$42,954,730	53.4450%	\$0	\$22,957,155
312	392.030	Transportation Equipment - Tractors - General Plant	\$654,808	P-312	\$0	\$654,808	53.4450%	\$0	\$349,962
313	392.040	Transportation Equipment - Trailers - General Plant	\$2,130,729	P-313	\$0	\$2,130,729	53.4450%	\$0	\$1,138,768
314	393.000	Stores Equipment - General Plant	\$807,636	P-314	\$0	\$807,636	53.4450%	\$0	\$431,641
315	394.000	Tools, Shop, & Garage Equipment - General Plant	\$7,995,200	P-315	\$0	\$7,995,200	53.4450%	\$0	\$4,273,035
316	395.000	Laboratory Equipment - General Plant	\$8,081,349	P-316	\$0	\$8,081,349	53.4450%	\$0	\$4,319,077
317	396.000	Power Operated Equipment - General Plant	\$31,127,259	P-317	\$0	\$31,127,259	53.4450%	\$0	\$16,635,964
318	397.000	Communication Equipment - General Plant	\$116,212,448	P-318	\$0	\$116,212,448	53.4450%	\$0	\$62,109,743
319	397.010	Communication Equipment - Wolf Creek - General Plant	\$143,390	P-319	\$0	\$143,390	53.4450%	\$0	\$76,635
320	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	P-320	\$0	\$9,280	53.4450%	\$0	\$4,960
321	398.000	Miscellaneous Equipment - General Plant	\$1,270,462	P-321	\$0	\$1,270,462	53.4450%	\$0	\$678,998
322	399.000	Regulatory Amortizations - General Plant	\$0	P-322	\$0	\$0	53.4450%	\$0	\$0
323		TOTAL GENERAL PLANT	\$466,105,630		\$0	\$466,105,630		\$0	\$249,110,155

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 Plant In Service

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324		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
325		Capitalized Long Term Incentive Stock Awards	\$0	P-325	-\$6,126,897	-\$6,126,897	53.4450%	\$0	-\$3,274,520
326		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$6,126,897	-\$6,126,897		\$0	-\$3,274,520
327		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
328		General Plant - Salvage and Removal - Retirements Not Classified	\$0	P-328	\$0	\$0	53.4450%	\$0	\$0
329		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0	\$0		\$0	\$0
330		TOTAL PLANT IN SERVICE	<u>\$10,077,165,611</u>		<u>-\$1,299,023</u>	<u>\$10,075,866,588</u>		<u>\$0</u>	<u>\$5,353,766,193</u>

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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-237	Greenwood Solar Facility	341.010		\$5,269,044		\$0
	1. To allocate the Greenwood Facility to KCPL as of Dec 31, 2017 (Lyons)		\$5,269,044		\$0	
P-284	Poles, Towers, & Fixtures - Distribution Plant	364.000		-\$17,310		\$0
	1. To include Company's reversal of Plant in Service. (Taylor)		-\$17,310		\$0	
P-293	Customized Premium Install - Distribution Plant	371.000		-\$423,860		\$0
	1. Adjustment to remove December 31, 2017 Plant related to Clean Charge Network (Majors)		-\$423,860		\$0	
P-325	Capitalized Long Term Incentive Stock Awards			-\$6,126,897		\$0
	1. To remove capitalized Long Term Incentive Compensation (Majors).		-\$5,572,122		\$0	
	2. To remove portion of capitalized short term incentive compensation based on earnings metrics (Majors).		-\$554,775		\$0	
Total Plant Adjustments				-\$1,299,023		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$38,580	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$12,259	0.00%	\$0	0	0.00%
4	303.010	Miscellaneous Intangibles - Production - Demand	\$1,073,069	0.00%	\$0	0	0.00%
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	0.00%	\$0	0	0.00%
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	0.00%	\$0	0	0.00%
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software	\$79,671,151	0.00%	\$0	0	0.00%
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	0.00%	\$0	0	0.00%
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	0.00%	\$0	0	0.00%
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	0.00%	\$0	0	0.00%
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	0.00%	\$0	0	0.00%
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software	\$101,730,382	0.00%	\$0	0	0.00%
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$15,476,560	0.00%	\$0	0	0.00%
14	303.070	Miscellaneous Intangibles Plant - Srct	\$18,695	0.00%	\$0	0	0.00%
15	303.080	Miscellaneous Intangibles Transmission Line - Demand	\$3,626,842	0.00%	\$0	0	0.00%
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$29,128	0.00%	\$0	0	0.00%
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$1,711,400	0.00%	\$0	0	0.00%
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$459,462	0.00%	\$0	0	0.00%
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$259,197	0.00%	\$0	0	0.00%
20	303.130	Miscellaneous Intangible Radio Frequencies	\$782,603	0.00%	\$0	0	0.00%
21		TOTAL INTANGIBLE PLANT	\$204,889,328		\$0		
22		PRODUCTION PLANT					
23		STEAM PRODUCTION					
24		HAWTHORN COMMON					
25	311.000	Structures - Electric - Hawthorn Common	\$10,094,797	1.65%	\$166,564	0	0.00%
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$843,015	2.73%	\$23,014	0	0.00%
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$62,358	2.14%	\$1,334	0	0.00%
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$1,340,121	3.22%	\$43,152	0	0.00%
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$2,652,690	2.28%	\$60,481	0	0.00%
30		TOTAL HAWTHORN COMMON	\$14,992,981		\$294,545		
31		HAWTHORN 5 PRODUCTION UNIT					
32	310.000	Land & Land Rights - Hawthorn 5	\$425,921	0.00%	\$0	0	0.00%
33	311.000	Structures & Improvements - Hawthorn 5	\$10,550,616	1.65%	\$174,085	0	0.00%
34	311.020	Structures - Rebuild - Hawthorn 5	\$4,565,609	0.30%	\$13,697	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
35	312.000	Boiler Plant Equipment - Hawthorn 5	\$68,006,921	2.73%	\$1,856,589	0	0.00%
36	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$5,225,170	2.77%	\$144,737	0	0.00%
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$115,113,980	0.56%	\$644,638	0	0.00%
38	314.000	Turbogenerator Units - Hawthorn 5	\$52,775,907	2.14%	\$1,129,404	0	0.00%
39	315.000	Accessory Electric Equipment - Hawthorn 5	\$15,021,688	3.22%	\$483,698	0	0.00%
40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$17,642,642	0.59%	\$104,092	0	0.00%
41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$3,191,208	2.28%	\$72,760	0	0.00%
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$1,216,203	0.34%	\$4,135	0	0.00%
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$293,735,865		\$4,627,835		
44		IATAN COMMON PRODUCTION UNIT					
45	310.000	Land - Electric - Iatan Common	\$353,570	0.00%	\$0	0	0.00%
46	311.000	Structures - Electric - Iatan Common	\$55,395,334	1.65%	\$914,023	0	0.00%
47	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$107,914,235	2.73%	\$2,946,059	0	0.00%
48	312.010	Unit Trains - Electric - Iatan Common	\$819,937	2.77%	\$22,712	0	0.00%
49	314.000	Turbogenerators - Electric - Iatan Common	\$3,274,011	2.14%	\$70,064	0	0.00%
50	315.000	Accessory Equipment - Electric - Iatan Common	\$13,887,797	3.22%	\$447,187	0	0.00%
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$2,317,705	2.28%	\$52,844	0	0.00%
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$183,962,589		\$4,452,889		
53		IATAN UNIT 1 PRODUCTION UNIT					
54	310.000	Land - Electric - Iatan #1	\$1,947,858	0.00%	\$0	0	0.00%
55	311.000	Structures - Electric - Iatan #1	\$3,743,264	1.65%	\$61,764	0	0.00%
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$212,185,146	2.73%	\$5,792,654	0	0.00%
57	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$16,365	2.73%	-\$447	0	0.00%
58	314.000	Turbogenerator - Electric - Iatan #1	\$39,958,966	2.14%	\$855,122	0	0.00%
59	315.000	Accessory Equipment - Electric - Iatan #1	\$30,573,034	3.22%	\$984,452	0	0.00%
60	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$622,572	3.22%	-\$20,047	0	0.00%
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$3,384,142	2.28%	\$77,158	0	0.00%
62	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$11	2.28%	\$0	0	0.00%
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$291,153,462		\$7,750,656		
64		IATAN #2 PRODUCTION UNIT					
65	311.040	Structures - Iatan #2	\$49,359,921	1.16%	\$572,575	0	0.00%
66	311.040	Structures - MO Juris Disallow - Iatan #2	-\$720,112	1.16%	-\$8,353	0	0.00%
67	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	1.16%	\$0	0	0.00%
68	312.040	Boiler Plant Equipment - Iatan #2	\$351,091,871	1.38%	\$4,845,068	0	0.00%
69	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,689	1.38%	-\$71,425	0	0.00%

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70	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	1.38%	\$0	0	0.00%
71	314.040	Turbogenerator - Iatan #2	\$119,670,640	1.87%	\$2,237,841	0	0.00%
72	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	1.87%	-\$13,379	0	0.00%
73	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2 - Missouri only	\$0	1.87%	\$0	0	0.00%
74	315.040	Accessory Equipment - Iatan #2	\$30,578,479	1.87%	\$571,818	0	0.00%
75	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	1.87%	-\$4,471	0	0.00%
76	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	1.87%	\$0	0	0.00%
77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$2,371,774	1.35%	\$32,019	0	0.00%
78	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$26,736	1.35%	-\$361	0	0.00%
79	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	1.35%	\$0	0	0.00%
80		TOTAL IATAN #2 PRODUCTION UNIT	\$546,195,570		\$8,161,332		
81		LACYGNE COMMON PLANT PRODUCTION UNIT					
82	310.000	Land - LaCygne Common	\$405,118	0.00%	\$0	0	0.00%
83	311.000	Structures - LaCygne Common	\$54,132,552	1.65%	\$893,187	0	0.00%
84	312.000	Boiler Pit Equipment - LaCygne	\$69,155,243	2.73%	\$1,887,938	0	0.00%
85	312.010	Boiler Unit Train - LaCygne Common	\$240,918	2.77%	\$6,673	0	0.00%
86	314.000	Turbogenerator - LaCygne Common	\$405,511	2.14%	\$8,678	0	0.00%
87	315.000	Accessory Equipment - LaCygne Common	\$1,995,852	3.22%	\$64,266	0	0.00%
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	3.22%	\$0	0	0.00%
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$2,382,806	2.28%	\$54,328	0	0.00%
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$128,718,000		\$2,915,070		
91		LACYGNE #1 PRODUCTION UNIT					
92	310.000	Land - LaCygne #1	\$1,022,337	0.00%	\$0	0	0.00%
93	311.000	Structures - LaCygne #1	\$10,417,554	1.65%	\$171,890	0	0.00%
94	312.000	Boiler Pit Equipment - LaCygne #1	\$189,311,496	2.73%	\$5,168,204	0	0.00%
95	312.020	Boiler AQC Equipment - LaCygne #1	\$1,489,951	1.56%	\$23,243	0	0.00%
96	314.000	Turbogenerator - LaCygne #1	\$21,958,220	2.14%	\$469,906	0	0.00%
97	315.000	Accessory Equipment - LaCygne #1	\$15,108,345	3.22%	\$486,489	0	0.00%
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$1,235,703	2.28%	\$28,174	0	0.00%
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$240,543,606		\$6,347,906		
100		LACYGNE #2 PRODUCTION UNIT					
101	311.000	Structures - LaCygne #2	\$2,001,883	1.65%	\$33,031	0	0.00%
102	312.000	Boiler Pit Equipment - LaCygne #2	\$179,938,597	2.73%	\$4,912,324	0	0.00%
103	314.000	Turbogenerator - LaCygne #2	\$17,667,151	2.14%	\$378,077	0	0.00%
104	315.000	Accessory Equipment - LaCygne #2	\$10,245,830	3.22%	\$329,916	0	0.00%

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105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$579,716	2.28%	\$13,218	0	0.00%
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$210,433,177		\$5,666,566		
107		MONTROSE COMMON PRODUCTION UNIT					
108	310.000	Steam Production - Land - Electric - Montrose Common	\$855,156	0.00%	\$0	0	0.00%
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$13,231,434	1.65%	\$218,319	0	0.00%
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$16,152,910	2.73%	\$440,974	0	0.00%
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$4,669,075	2.77%	\$129,333	0	0.00%
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$821,553	2.14%	\$17,581	0	0.00%
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,640,568	3.22%	\$85,026	0	0.00%
114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,920,485	2.28%	\$66,587	0	0.00%
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$41,291,181		\$957,820		
116		MONTROSE 1 PRODUCTION UNIT					
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	1.65%	\$0	0	0.00%
118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	2.73%	\$0	0	0.00%
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	2.14%	\$0	0	0.00%
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	3.22%	\$0	0	0.00%
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1	\$0	2.28%	\$0	0	0.00%
122		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0		
123		MONTROSE 2 PRODUCTION UNIT					
124	311.000	Steam Production - Structures - Electric - Montrose 2	\$210,382	1.65%	\$3,471	0	0.00%
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$27,090,506	2.73%	\$739,571	0	0.00%
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,494,528	2.14%	\$203,183	0	0.00%
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,618,903	3.22%	\$116,529	0	0.00%
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2	\$22,582	2.28%	\$515	0	0.00%
129		TOTAL MONTROSE 2 PRODUCTION UNIT	\$40,436,901		\$1,063,269		
130		MONTROSE 3 PRODUCTION UNIT					
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$458,383	1.65%	\$7,563	0	0.00%
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$27,361,264	2.73%	\$746,963	0	0.00%

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133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,535,225	2.14%	\$225,454	0	0.00%
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,838,521	3.22%	\$123,600	0	0.00%
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$92,046	2.28%	\$2,099	0	0.00%
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$42,285,439		\$1,105,679		
137		TOTAL STEAM PRODUCTION	\$2,033,748,771		\$43,343,567		
138		NUCLEAR PRODUCTION					
139		WOLF CREEK NUCLEAR PRODUCTION UNIT					
140	320.000	Land & Land Rights - Wolf Creek	\$1,909,542	0.00%	\$0	0	0.00%
141	321.000	Structures & Improvements - Wolf Creek	\$229,562,733	1.30%	\$2,984,316	0	0.00%
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,151,518	1.30%	\$248,970	0	0.00%
143	322.000	Reactor Plant Equipment - Wolf Creek	\$485,649,159	1.58%	\$7,673,257	0	0.00%
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,596,780	1.58%	\$752,029	0	0.00%
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$0	1.58%	\$0	0	0.00%
146	323.000	Turbogenerator Units - Wolf Creek	\$116,402,132	2.25%	\$2,619,048	0	0.00%
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,027	2.25%	\$92,003	0	0.00%
148	324.000	Accessory Electric Equipment - Wolf Creek	\$82,084,476	2.12%	\$1,740,191	0	0.00%
149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,837,813	2.12%	\$123,762	0	0.00%
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$55,107,224	3.16%	\$1,741,388	0	0.00%
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,058,321	3.16%	\$33,443	0	0.00%
152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,916,098	1.60%	-\$126,658	0	0.00%
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,462,566	1.60%	-\$2,039,401	0	0.00%
154	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	\$0	1.60%	\$0	0	0.00%
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$913,070,061		\$15,842,348		
156		TOTAL NUCLEAR PRODUCTION	\$913,070,061		\$15,842,348		
157		HYDRAULIC PRODUCTION					
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
159		OTHER PRODUCTION					
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT					
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$108,471	2.56%	\$2,777	0	0.00%
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$571,514	2.11%	\$12,059	0	0.00%
163	344.000	Other Production - Generators - Hawthorn 6	\$25,326,841	2.00%	\$506,537	0	0.00%

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164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,290,082	1.84%	\$23,738	0	0.00%
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	4.19%	\$0	0	0.00%
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$27,296,908		\$545,111		
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT					
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,245,190	1.65%	\$20,546	0	0.00%
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$22,911,524	2.73%	\$625,485	0	0.00%
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$9,215,801	2.14%	\$197,218	0	0.00%
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$8,556,348	3.22%	\$275,514	0	0.00%
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$134,037	2.28%	\$3,056	0	0.00%
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$42,062,900		\$1,121,819		
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT					
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$371,310	2.56%	\$9,506	0	0.00%
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,512,968	2.11%	\$31,924	0	0.00%
177	344.000	Other Production - Generators - Hawthorn 7	\$12,034,200	2.00%	\$240,684	0	0.00%
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,194,811	1.84%	\$21,985	0	0.00%
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,113,289		\$304,099		
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT					
181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,722	2.56%	\$1,145	0	0.00%
182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$299,741	2.11%	\$6,325	0	0.00%
183	344.000	Other Production - Generators - Hawthorn 8	\$12,757,819	2.00%	\$255,156	0	0.00%
184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$775,999	1.84%	\$14,278	0	0.00%
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$13,878,281		\$276,904		
186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION					
187	340.000	Other Production - Land - West Gardner	\$93,826	0.00%	\$0	0	0.00%
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$49,209	0.00%	\$0	0	0.00%
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$2,326,753	2.56%	\$59,565	0	0.00%
190	342.000	Other Production - Fuel Holders - West Gardner	\$1,762,449	2.11%	\$37,188	0	0.00%

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191	344.000	Other Production - Generators - West Gardner	\$58,500,786	2.00%	\$1,170,016	0	0.00%
192	345.000	Other Production - Accessory Equipment - West Gardner	\$3,660,683	1.84%	\$67,357	0	0.00%
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$72,034	4.19%	\$3,018	0	0.00%
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$66,465,740		\$1,337,144		
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT					
196	340.000	Other Production - Land - Osawatomie 1	\$366,442	0.00%	\$0	0	0.00%
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$961,816	2.56%	\$24,622	0	0.00%
198	342.000	Other Production - Fuel Holders - Osawatomie	\$1,071,867	2.11%	\$22,616	0	0.00%
199	344.000	Other Production - Generators - Osawatomie	\$13,851,123	2.00%	\$277,022	0	0.00%
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,036,788	1.84%	\$19,077	0	0.00%
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$37,029	4.19%	\$1,552	0	0.00%
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$17,325,065		\$344,889		
203		NORTHEAST STATION PRODUCTION UNIT					
204	340.000	Other Production - Land - Northeast Station	\$72,044	0.00%	\$0	0	0.00%
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$838,945	2.56%	\$21,477	0	0.00%
206	342.000	Other Production - Fuel Holders - Northeast Station	\$1,164,118	2.11%	\$24,563	0	0.00%
207	344.000	Other Production - Generators - Northeast Station	\$32,286,146	2.00%	\$645,723	0	0.00%
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$4,077,158	1.84%	\$75,020	0	0.00%
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$112,707	4.19%	\$4,722	0	0.00%
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$38,551,118		\$771,505		
211		NORTHEAST FACILITY BULK OIL					
212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$78,560	0.00%	\$0	0	0.00%
213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$573,329	1.65%	\$9,460	0	0.00%
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$317,668	2.73%	\$8,672	0	0.00%
215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$13,162	3.22%	\$424	0	0.00%
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$103,010	2.28%	\$2,349	0	0.00%
217		TOTAL NORTHEAST FACILITY BULK OIL	\$1,085,729		\$20,905		

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218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1					
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$0	4.31%	\$0	0	0.00%
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$75,975,463	5.39%	\$4,095,077	0	0.00%
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$373,128	6.07%	\$22,649	0	0.00%
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$97,222	5.00%	\$4,861	0	0.00%
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$76,445,813		\$4,122,587		
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2					
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	4.31%	\$0	0	0.00%
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$51,140,529	5.39%	\$2,756,475	0	0.00%
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	5.00%	\$0	0	0.00%
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$51,140,529		\$2,756,475		
229		SPEARVILLE COMMON					
230	341.020	Other Production - Structures - Electric - Wind	\$2,676,604	4.31%	\$115,362	0	0.00%
231	344.020	Other Production - Generators - Electric - Wind	\$10,584,291	5.39%	\$570,493	0	0.00%
232		TOTAL SPEARVILLE COMMON	\$13,260,895		\$685,855		
233		PRODUCTION PLANT - SOLAR					
234	344.000	Other Production - Generators - Electric Solar	\$532,449	4.82%	\$25,664	0	0.00%
235		TOTAL PRODUCTION PLANT - SOLAR	\$532,449		\$25,664		
236		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY					
237	341.010	Greenwood Solar Facility	\$2,779,948	5.26%	\$146,225	0	0.00%
238		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$2,779,948		\$146,225		
239		GENERAL PLANT - BUILDINGS					
240	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$662,525	0.00%	\$0	0	0.00%
241	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$11,082	2.28%	\$253	0	0.00%
242		TOTAL GENERAL PLANT - BUILDINGS	\$673,607		\$253		
243		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS					
244	315.000	Steam Production - Accessory Equipment - Electric	\$7,033	3.22%	\$226	0	0.00%
245	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$4,425,267	2.28%	\$100,896	0	0.00%
246		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$4,432,300		\$101,122		
247		TOTAL OTHER PRODUCTION	\$371,044,571		\$12,560,557		

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248		RETIREMENTS WORK IN PROGRESS- PRODUCTION					
249		Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%
250		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	0	0.00%
251		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0		
252		TOTAL PRODUCTION PLANT	\$3,317,863,403		\$71,746,472		
253		TRANSMISSION PLANT					
254	350.000	Land - Transmission Plant	\$836,067	0.00%	\$0	0	0.00%
255	350.010	Land Rights - Transmission Plant	\$13,177,481	0.00%	\$0	0	0.00%
256	350.020	Land Rights - Transmission Plant - Wolf Creek	\$187	0.00%	\$0	0	0.00%
257	352.000	Structures & Improvements - Transmission Plant	\$3,145,898	1.98%	\$62,289	0	0.00%
258	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,151	1.98%	\$2,617	0	0.00%
259	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$8,280	1.98%	\$164	0	0.00%
260	353.000	Station Equipment - Transmission Plant	\$94,816,359	1.87%	\$1,773,066	0	0.00%
261	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$8,111,656	1.87%	\$151,688	0	0.00%
262	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$280,934	1.87%	\$5,253	0	0.00%
263	353.030	Station Equipment - Communications - Transmission Plant	\$4,149,485	9.96%	\$413,289	0	0.00%
264	354.000	Towers and Fixtures - Transmission Plant	\$2,262,302	0.88%	\$19,908	0	0.00%
265	355.000	Poles and Fixtures - Transmission Plant	\$72,110,487	2.64%	\$1,903,717	0	0.00%
266	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$30,736	2.64%	\$811	0	0.00%
267	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,850	2.64%	\$49	0	0.00%
268	356.000	Overhead Conductors & Devices - Transmission Plant	\$59,086,223	1.78%	\$1,051,735	0	0.00%
269	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$20,797	1.78%	\$370	0	0.00%
270	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,346	1.78%	\$24	0	0.00%
271	357.000	Underground Conduit - Transmission Plant	\$2,163,507	1.41%	\$30,505	0	0.00%
272	358.000	Underground Conductors & Devices - Transmission Plant	\$1,710,539	0.68%	\$11,632	0	0.00%
273		TOTAL TRANSMISSION PLANT	\$262,046,285		\$5,427,117		
274		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT					
275		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
276		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0		
277		DISTRIBUTION PLANT					
278	360.000	Land - Electric - Distribution Plant	\$4,669,915	0.00%	\$0	0	0.00%
279	360.010	Depreciable Land Rights - Distribution Plant	\$9,677,167	0.00%	\$0	0	0.00%
280	361.000	Structures & Improvements - Distribution Plant	\$8,497,181	1.32%	\$112,163	0	0.00%
281	362.000	Station Equipment - Distribution Plant	\$145,116,409	1.81%	\$2,626,607	0	0.00%

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282	362.030	Station Equipment - Communications - Distribution Plant	\$2,614,141	4.45%	\$116,329	0	0.00%
283	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	11.76%	\$283,773	0	0.00%
284	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$204,247,023	3.37%	\$6,883,125	0	0.00%
285	365.000	Overhead Conductor - Distribution Plant	\$149,075,076	3.08%	\$4,591,512	0	0.00%
286	366.000	Underground Circuit - Distribution Plant	\$171,582,972	2.91%	\$4,993,064	0	0.00%
287	367.000	Underground Conductors - Distribution Plant	\$283,630,394	2.38%	\$6,750,403	0	0.00%
288	368.000	Line Transformers - Distribution Plant	\$178,046,722	1.63%	\$2,902,162	0	0.00%
289	369.000	Services - Distribution Plant	\$78,973,897	4.44%	\$3,506,441	0	0.00%
290	370.000	Meters Electric - Distribution Plant	\$28,378,147	0.61%	\$173,107	0	0.00%
291	370.020	AMI Meters Electric - Distribution Plant	\$33,710,598	4.91%	\$1,655,190	0	0.00%
292	371.000	Customized Premium Install - Distribution Plant	\$10,218,113	0.05%	\$5,109	0	0.00%
293	371.000	Customized Premium Install - Distribution Plant - Electric Vehicle Charging Stations	\$0	10.00%	\$0	0	0.00%
294	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,280,752	3.75%	\$460,528	0	0.00%
295		TOTAL DISTRIBUTION PLANT	\$1,323,131,542		\$35,059,513		
296		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT					
297		Distribution Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
298		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0		
299		INCENTIVE COMPENSATION CAPITALIZATION					
300		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
301		GENERAL PLANT					
302	389.000	Land & Land Rights - General Plant	\$1,919,748	0.00%	\$0	0	0.00%
303	390.000	Structures & Improvements - General Plant	\$61,134,536	2.75%	\$1,681,200	0	0.00%
304	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$3,538,388	0.00%	\$0	0	0.00%
305	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$16,252,011	0.00%	\$0	0	0.00%
306	391.000	Office Furniture & Equipment - General Plant	\$5,942,257	5.00%	\$297,113	0	0.00%
307	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$6,912,586	5.00%	\$345,629	0	0.00%
308	391.020	Office Furniture & Equipment - Computer - General Plant	\$33,670,696	12.50%	\$4,208,837	0	0.00%
309	392.000	Transportation Equipment - Autos - General Plant	\$462,639	9.38%	\$43,396	0	0.00%
310	392.010	Transportation Equipment - Light Trucks - General Plant	\$6,301,356	11.73%	\$739,149	0	0.00%
311	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$22,957,155	9.94%	\$2,281,941	0	0.00%
312	392.030	Transportation Equipment - Tractors - General Plant	\$349,962	5.68%	\$19,878	0	0.00%
313	392.040	Transportation Equipment - Trailers - General Plant	\$1,138,768	1.36%	\$15,487	0	0.00%
314	393.000	Stores Equipment - General Plant	\$431,641	4.00%	\$17,266	0	0.00%
315	394.000	Tools, Shop, & Garage Equipment - General Plant	\$4,273,035	3.33%	\$142,292	0	0.00%
316	395.000	Laboratory Equipment - General Plant	\$4,319,077	3.33%	\$143,825	0	0.00%

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317	396.000	Power Operated Equipment - General Plant	\$16,635,964	7.94%	\$1,320,896	0	0.00%
318	397.000	Communication Equipment - General Plant	\$62,109,743	2.86%	\$1,776,339	0	0.00%
319	397.010	Communication Equipment - Wolf Creek - General Plant	\$76,635	2.86%	\$2,192	0	0.00%
320	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$4,960	2.86%	\$142	0	0.00%
321	398.000	Miscellaneous Equipment - General Plant	\$678,998	3.33%	\$22,611	0	0.00%
322	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
323		TOTAL GENERAL PLANT	\$249,110,155		\$13,058,193		
324		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
325		Capitalized Long Term Incentive Stock Awards	-\$3,274,520	0.00%	\$0	0	0.00%
326		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,274,520		\$0		
327		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED					
328		General Plant - Salvage and Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
329		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0		
330		Total Depreciation	\$5,353,766,193		\$125,291,295		

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

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.4450%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	53.4450%	\$0	\$0
4	303.010	Miscellaneous Intangibles - Production - Demand	\$512,334	R-4	\$0	\$512,334	52.7600%	\$0	\$270,307
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$0	R-6	\$0	\$0	56.6000%	\$0	\$0
7	303.020	Miscellaneous Intangibles - 5 Year - Corporate Software	\$104,880,603	R-7	\$0	\$104,880,603	53.4450%	\$0	\$56,053,438
8	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	R-8	\$0	\$0	52.7600%	\$0	\$0
9	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$0	R-10	\$0	\$0	56.6000%	\$0	\$0
11	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	R-11	\$0	\$0	52.7600%	\$0	\$0
12	303.030	Miscellaneous Intangibles - 10 Year - Corporate Software	\$109,118,523	R-12	\$0	\$109,118,523	53.4450%	\$0	\$58,318,395
13	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$20,262,950	R-13	\$0	\$20,262,950	52.7600%	\$0	\$10,690,732
14	303.070	Miscellaneous Intangibles Plant - Srct	\$11,911	R-14	\$0	\$11,911	53.4450%	\$0	\$6,366
15	303.080	Miscellaneous Intangibles Transmission Line - Demand	\$1,139,758	R-15	\$0	\$1,139,758	52.7600%	\$0	\$601,336
16	303.090	Miscellaneous Intangibles Transmission Mint Line - Demand	\$16,907	R-16	\$0	\$16,907	52.7600%	\$0	\$8,920
17	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge - Demand	\$467,192	R-17	\$0	\$467,192	52.7600%	\$0	\$246,490
18	303.110	Miscellaneous Intangibles LaCygne Road Overpass - Demand	\$31,703	R-18	\$0	\$31,703	52.7600%	\$0	\$16,727
19	303.120	Miscellaneous Intangibles Montrose Highway - Demand	\$8,677	R-19	\$0	\$8,677	52.7600%	\$0	\$4,578
20	303.130	Miscellaneous Intangible Radio Frequencies	\$599,180	R-20	\$0	\$599,180	53.4450%	\$0	\$320,232
21		TOTAL INTANGIBLE PLANT	\$237,049,738		\$0	\$237,049,738		\$0	\$126,537,521
22		PRODUCTION PLANT							
23		STEAM PRODUCTION							
24		HAWTHORN COMMON							
25	311.000	Structures - Electric - Hawthorn Common	\$4,228,116	R-25	\$0	\$4,228,116	52.7600%	\$0	\$2,230,754
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$64,025	R-26	\$0	\$64,025	52.7600%	\$0	\$33,780
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$18,462	R-27	\$0	\$18,462	52.7600%	\$0	\$9,741
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$620,780	R-28	\$0	\$620,780	52.7600%	\$0	\$327,524
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$969,464	R-29	\$0	\$969,464	52.7600%	\$0	\$511,489
30		TOTAL HAWTHORN COMMON	\$5,900,847		\$0	\$5,900,847		\$0	\$3,113,288
31		HAWTHORN 5 PRODUCTION UNIT							
32	310.000	Land & Land Rights - Hawthorn 5	\$0	R-32	\$0	\$0	52.7600%	\$0	\$0
33	311.000	Structures & Improvements - Hawthorn 5	\$8,912,387	R-33	\$0	\$8,912,387	52.7600%	\$0	\$4,702,175
34	311.020	Structures - Rebuild - Hawthorn 5	\$8,222,587	R-34	\$0	\$8,222,587	52.7600%	\$0	\$4,338,237
35	312.000	Boiler Plant Equipment - Hawthorn 5	-\$10,327,245	R-35	\$0	-\$10,327,245	52.7600%	\$0	-\$5,448,654
36	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$3,614,699	R-36	\$0	\$3,614,699	52.7600%	\$0	\$1,907,115
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$200,979,857	R-37	\$0	\$200,979,857	52.7600%	\$0	\$106,036,973
38	314.000	Turbogenerator Units - Hawthorn 5	\$38,835,347	R-38	\$0	\$38,835,347	52.7600%	\$0	\$20,489,529
39	315.000	Accessory Electric Equipment - Hawthorn 5	\$772,342	R-39	\$0	\$772,342	52.7600%	\$0	\$407,488

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40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$30,257,470	R-40	\$0	\$30,257,470	52.7600%	\$0	\$15,963,841
41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$4,783,409	R-41	\$0	\$4,783,409	52.7600%	\$0	\$2,523,727
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,083,588	R-42	\$0	\$2,083,588	52.7600%	\$0	\$1,099,301
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$288,134,441		\$0	\$288,134,441		\$0	\$152,019,732
44		IATAN COMMON PRODUCTION UNIT							
45	310.000	Land - Electric - Iatan Common	\$0	R-45	\$0	\$0	52.7600%	\$0	\$0
46	311.000	Structures - Electric - Iatan Common	\$25,493,321	R-46	\$0	\$25,493,321	52.7600%	\$0	\$13,450,276
47	312.000	Boiler Plant Equipment - Electric - Iatan Common	\$61,089,163	R-47	\$0	\$61,089,163	52.7600%	\$0	\$32,230,642
48	312.010	Unit Trains - Electric - Iatan Common	\$567,221	R-48	\$0	\$567,221	52.7600%	\$0	\$299,266
49	314.000	Turbogenerators - Electric - Iatan Common	\$1,633,267	R-49	\$0	\$1,633,267	52.7600%	\$0	\$861,712
50	315.000	Accessory Equipment - Electric - Iatan Common	\$7,222,596	R-50	\$0	\$7,222,596	52.7600%	\$0	\$3,810,642
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$1,047,547	R-51	\$0	\$1,047,547	52.7600%	\$0	\$552,686
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$97,053,115		\$0	\$97,053,115		\$0	\$51,205,224
53		IATAN UNIT 1 PRODUCTION UNIT							
54	310.000	Land - Electric - Iatan #1	\$0	R-54	\$0	\$0	52.7600%	\$0	\$0
55	311.000	Structures - Electric - Iatan #1	\$3,082,808	R-55	\$0	\$3,082,808	52.7600%	\$0	\$1,626,490
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$148,238,177	R-56	\$0	\$148,238,177	52.7600%	\$0	\$78,210,462
57	312.000	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$3,072	R-57	\$0	-\$3,072	100.0000%	\$0	-\$3,072
58	314.000	Turbogenerator - Electric - Iatan #1	\$35,736,651	R-58	\$0	\$35,736,651	52.7600%	\$0	\$18,854,657
59	315.000	Accessory Equipment - Electric - Iatan #1	\$24,474,387	R-59	\$0	\$24,474,387	52.7600%	\$0	\$12,912,687
60	315.000	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$151,518	R-60	\$0	-\$151,518	100.0000%	\$0	-\$151,518
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$2,094,650	R-61	\$0	\$2,094,650	52.7600%	\$0	\$1,105,137
62	316.000	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only	-\$2	R-62	\$0	-\$2	100.0000%	\$0	-\$2
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$213,472,081		\$0	\$213,472,081		\$0	\$112,554,841
64		IATAN #2 PRODUCTION UNIT							
65	311.040	Structures - Iatan #2	\$10,942,703	R-65	\$0	\$10,942,703	52.7600%	\$0	\$5,773,370
66	311.040	Structures - MO Juris Disallow - Iatan #2	-\$67,138	R-66	\$0	-\$67,138	100.0000%	\$0	-\$67,138
67	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$19,240,688	R-67	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
68	312.040	Boiler Plant Equipment - Iatan #2	\$84,565,223	R-68	\$0	\$84,565,223	52.7600%	\$0	\$44,616,612
69	312.040	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$544,741	R-69	\$0	-\$544,741	100.0000%	\$0	-\$544,741
70	312.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$137,897,545	R-70	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
71	314.040	Turbogenerator - Iatan #2	\$24,000,442	R-71	\$0	\$24,000,442	52.7600%	\$0	\$12,662,633
72	314.040	Turbogenerator - MO Juris Disallow - Iatan #2	-\$80,348	R-72	\$0	-\$80,348	100.0000%	\$0	-\$80,348
73	314.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboogenerator - Iatan #2 - Missouri only	\$19,135,918	R-73	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
74	315.040	Accessory Equipment - Iatan #2	\$6,812,830	R-74	\$0	\$6,812,830	52.7600%	\$0	\$3,594,449
75	315.040	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$28,118	R-75	\$0	-\$28,118	100.0000%	\$0	-\$28,118

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76	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$6,399,672	R-76	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$468,279	R-77	\$0	\$468,279	52.7600%	\$0	\$247,064
78	316.040	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only	-\$2,465	R-78	\$0	-\$2,465	100.0000%	\$0	-\$2,465
79	316.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$704,779	R-79	\$0	\$704,779	100.0000%	\$0	\$704,779
80		TOTAL IATAN #2 PRODUCTION UNIT	\$309,445,269		\$0	\$309,445,269		\$0	\$249,549,920
81		LACYGNE COMMON PLANT PRODUCTION UNIT							
82	310.000	Land - LaCygne Common	\$0	R-82	\$0	\$0	52.7600%	\$0	\$0
83	311.000	Structures - LaCygne Common	\$10,112,094	R-83	\$0	\$10,112,094	52.7600%	\$0	\$5,335,141
84	312.000	Boiler Pit Equipment - LaCygne	\$13,672,139	R-84	\$0	\$13,672,139	52.7600%	\$0	\$7,213,421
85	312.010	Boiler Unit Train - LaCygne Common	\$166,664	R-85	\$0	\$166,664	52.7600%	\$0	\$87,932
86	314.000	Turbogenerator - LaCygne Common	\$67,594	R-86	\$0	\$67,594	52.7600%	\$0	\$35,663
87	315.000	Accessory Equipment - LaCygne Common	\$1,080,236	R-87	\$0	\$1,080,236	52.7600%	\$0	\$569,933
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	R-88	\$0	\$0	52.7600%	\$0	\$0
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$797,086	R-89	\$0	\$797,086	52.7600%	\$0	\$420,543
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$25,895,813		\$0	\$25,895,813		\$0	\$13,662,633
91		LACYGNE #1 PRODUCTION UNIT							
92	310.000	Land - LaCygne #1	\$0	R-92	\$0	\$0	52.7600%	\$0	\$0
93	311.000	Structures - LaCygne #1	\$11,009,660	R-93	\$0	\$11,009,660	52.7600%	\$0	\$5,808,697
94	312.000	Boiler Pit Equipment - LaCygne #1	\$81,794,350	R-94	\$0	\$81,794,350	52.7600%	\$0	\$43,154,699
95	312.020	Boiler AQC Equipment - LaCygne #1	\$13,947,146	R-95	\$0	\$13,947,146	52.7600%	\$0	\$7,358,514
96	314.000	Turbogenerator - LaCygne #1	\$20,415,417	R-96	\$0	\$20,415,417	52.7600%	\$0	\$10,771,174
97	315.000	Accessory Equipment - LaCygne #1	\$11,068,809	R-97	\$0	\$11,068,809	52.7600%	\$0	\$5,839,904
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$695,440	R-98	\$0	\$695,440	52.7600%	\$0	\$366,914
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$138,930,822		\$0	\$138,930,822		\$0	\$73,299,902
100		LACYGNE #2 PRODUCTION UNIT							
101	311.000	Structures - LaCygne #2	\$1,854,129	R-101	\$0	\$1,854,129	52.7600%	\$0	\$978,238
102	312.000	Boiler Pit Equipment - LaCygne #2	\$76,500,232	R-102	\$0	\$76,500,232	52.7600%	\$0	\$40,361,522
103	314.000	Turbogenerator - LaCygne #2	\$17,990,102	R-103	\$0	\$17,990,102	52.7600%	\$0	\$9,491,578
104	315.000	Accessory Equipment - LaCygne #2	\$10,389,867	R-104	\$0	\$10,389,867	52.7600%	\$0	\$5,481,694
105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$740,579	R-105	\$0	\$740,579	52.7600%	\$0	\$390,729
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$107,474,909		\$0	\$107,474,909		\$0	\$56,703,761
107		MONTROSE COMMON PRODUCTION UNIT							
108	310.000	Steam Production - Land - Electric - Montrose Common	\$0	R-108	\$0	\$0	52.7600%	\$0	\$0
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$9,430,987	R-109	\$0	\$9,430,987	52.7600%	\$0	\$4,975,789
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$13,014,765	R-110	\$0	\$13,014,765	52.7600%	\$0	\$6,866,590
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$3,230,000	R-111	\$0	\$3,230,000	52.7600%	\$0	\$1,704,148
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$726,530	R-112	\$0	\$726,530	52.7600%	\$0	\$383,317
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,790,533	R-113	\$0	\$2,790,533	52.7600%	\$0	\$1,472,285

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114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,065,435	R-114	\$0	\$2,065,435	52.7600%	\$0	\$1,089,724
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$31,258,250		\$0	\$31,258,250		\$0	\$16,491,853
116		MONTROSE 1 PRODUCTION UNIT							
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	R-117	\$0	\$0	52.7600%	\$0	\$0
118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	R-118	\$0	\$0	52.7600%	\$0	\$0
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	R-119	\$0	\$0	52.7600%	\$0	\$0
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	R-120	\$0	\$0	52.7600%	\$0	\$0
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	R-121	\$0	\$0	52.7600%	\$0	\$0
122		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
123		MONTROSE 2 PRODUCTION UNIT							
124	311.000	Steam Production - Structures - Electric- Montrose 2	\$109,498	R-124	\$0	\$109,498	52.7600%	\$0	\$57,771
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$20,692,891	R-125	\$0	\$20,692,891	52.7600%	\$0	\$10,917,569
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,085,971	R-126	\$0	\$9,085,971	52.7600%	\$0	\$4,793,758
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,581,539	R-127	\$0	\$3,581,539	52.7600%	\$0	\$1,889,620
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$40,773	R-128	\$0	\$40,773	52.7600%	\$0	\$21,512
129		TOTAL MONTROSE 2 PRODUCTION UNIT	\$33,510,672		\$0	\$33,510,672		\$0	\$17,680,230
130		MONTROSE 3 PRODUCTION UNIT							
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$310,124	R-131	\$0	\$310,124	52.7600%	\$0	\$163,621
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$22,090,193	R-132	\$0	\$22,090,193	52.7600%	\$0	\$11,654,786
133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,799,575	R-133	\$0	\$10,799,575	52.7600%	\$0	\$5,697,856
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,965,521	R-134	\$0	\$3,965,521	52.7600%	\$0	\$2,092,209
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$71,104	R-135	\$0	\$71,104	52.7600%	\$0	\$37,514
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$37,236,517		\$0	\$37,236,517		\$0	\$19,645,986
137		TOTAL STEAM PRODUCTION	\$1,288,312,736		\$0	\$1,288,312,736		\$0	\$765,927,370
138		NUCLEAR PRODUCTION							
139		WOLF CREEK NUCLEAR PRODUCTION UNIT							
140	320.000	Land & Land Rights - Wolf Creek	\$0	R-140	\$0	\$0	52.7600%	\$0	\$0
141	321.000	Structures & Improvements - Wolf Creek	\$277,093,892	R-141	\$0	\$277,093,892	52.7600%	\$0	\$146,194,737
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$12,938,120	R-142	\$0	\$12,938,120	100.0000%	\$0	\$12,938,120
143	322.000	Reactor Plant Equipment - Wolf Creek	\$429,072,238	R-143	\$0	\$429,072,238	52.7600%	\$0	\$226,378,513
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$33,136,425	R-144	\$0	\$33,136,425	100.0000%	\$0	\$33,136,425
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$14,591,667	R-145	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
146	323.000	Turbogenerator Units - Wolf Creek	\$91,753,632	R-146	\$0	\$91,753,632	52.7600%	\$0	\$48,409,216
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,101,676	R-147	\$0	\$4,101,676	100.0000%	\$0	\$4,101,676
148	324.000	Accessory Electric Equipment - Wolf Creek	\$77,009,511	R-148	\$0	\$77,009,511	52.7600%	\$0	\$40,630,218

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149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$3,711,620	R-149	\$0	\$3,711,620	100.0000%	\$0	\$3,711,620
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$36,962,253	R-150	\$0	\$36,962,253	52.7600%	\$0	\$19,501,285
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$694,642	R-151	\$0	\$694,642	100.0000%	\$0	\$694,642
152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$5,461,420	R-152	\$0	-\$5,461,420	100.0000%	\$0	-\$5,461,420
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$78,029,969	R-153	\$0	-\$78,029,969	100.0000%	\$0	-\$78,029,969
154	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	-\$10,086,006	R-154	\$0	-\$10,086,006	100.0000%	\$0	-\$10,086,006
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$887,488,281		\$0	\$887,488,281		\$0	\$456,710,724
156		TOTAL NUCLEAR PRODUCTION	\$887,488,281		\$0	\$887,488,281		\$0	\$456,710,724
157		HYDRAULIC PRODUCTION							
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
159		OTHER PRODUCTION							
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$67,270	R-161	\$0	\$67,270	52.7600%	\$0	\$35,492
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$555,524	R-162	\$0	\$555,524	52.7600%	\$0	\$293,094
163	344.000	Other Production - Generators - Hawthorn 6	\$21,080,701	R-163	\$0	\$21,080,701	52.7600%	\$0	\$11,122,178
164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,207,267	R-164	\$0	\$1,207,267	52.7600%	\$0	\$636,954
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	R-165	\$0	\$0	52.7600%	\$0	\$0
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$22,910,762		\$0	\$22,910,762		\$0	\$12,087,718
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$856,317	R-168	\$0	\$856,317	52.7600%	\$0	\$451,793
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$19,988,035	R-169	\$0	\$19,988,035	52.7600%	\$0	\$10,545,687
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$7,919,545	R-170	\$0	\$7,919,545	52.7600%	\$0	\$4,178,352
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$6,056,194	R-171	\$0	\$6,056,194	52.7600%	\$0	\$3,195,248
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$77,683	R-172	\$0	\$77,683	52.7600%	\$0	\$40,986
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$34,897,774		\$0	\$34,897,774		\$0	\$18,412,066
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$297,606	R-175	\$0	\$297,606	52.7600%	\$0	\$157,017
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,578,530	R-176	\$0	\$1,578,530	52.7600%	\$0	\$832,832
177	344.000	Other Production - Generators - Hawthorn 7	\$12,805,769	R-177	\$0	\$12,805,769	52.7600%	\$0	\$6,756,324
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,107,375	R-178	\$0	\$1,107,375	52.7600%	\$0	\$584,251
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,789,280		\$0	\$15,789,280		\$0	\$8,330,424
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$36,073	R-181	\$0	\$36,073	52.7600%	\$0	\$19,032

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182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$313,524	R-182	\$0	\$313,524	52.7600%	\$0	\$165,415
183	344.000	Other Production - Generators - Hawthorn 8	\$13,609,576	R-183	\$0	\$13,609,576	52.7600%	\$0	\$7,180,412
184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$699,643	R-184	\$0	\$699,643	52.7600%	\$0	\$369,132
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,658,816		\$0	\$14,658,816		\$0	\$7,733,991
186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
187	340.000	Other Production - Land - West Gardner	\$0	R-187	\$0	\$0	52.7600%	\$0	\$0
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$16,209	R-188	\$0	\$16,209	52.7600%	\$0	\$8,552
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$1,171,966	R-189	\$0	\$1,171,966	52.7600%	\$0	\$618,329
190	342.000	Other Production - Fuel Holders - West Gardner	\$1,519,217	R-190	\$0	\$1,519,217	52.7600%	\$0	\$801,539
191	344.000	Other Production - Generators - West Gardner	\$54,173,090	R-191	\$0	\$54,173,090	52.7600%	\$0	\$28,581,722
192	345.000	Other Production - Accessory Equipment - West Gardner	\$3,101,029	R-192	\$0	\$3,101,029	52.7600%	\$0	\$1,636,103
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$13,811	R-193	\$0	\$13,811	52.7600%	\$0	\$7,287
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$59,995,322		\$0	\$59,995,322		\$0	\$31,653,532
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
196	340.000	Other Production - Land - Osawatomie 1	\$0	R-196	\$0	\$0	52.7600%	\$0	\$0
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$598,314	R-197	\$0	\$598,314	52.7600%	\$0	\$315,670
198	342.000	Other Production - Fuel Holders - Osawatomie	\$954,324	R-198	\$0	\$954,324	52.7600%	\$0	\$503,501
199	344.000	Other Production - Generators - Osawatomie	\$13,033,458	R-199	\$0	\$13,033,458	52.7600%	\$0	\$6,876,452
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$841,943	R-200	\$0	\$841,943	52.7600%	\$0	\$444,209
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$6,233	R-201	\$0	\$6,233	52.7600%	\$0	\$3,289
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$15,434,272		\$0	\$15,434,272		\$0	\$8,143,121
203		NORTHEAST STATION PRODUCTION UNIT							
204	340.000	Other Production - Land - Northeast Station	\$0	R-204	\$0	\$0	52.7600%	\$0	\$0
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$181,880	R-205	\$0	\$181,880	52.7600%	\$0	\$95,960
206	342.000	Other Production - Fuel Holders - Northeast Station	\$1,227,609	R-206	\$0	\$1,227,609	52.7600%	\$0	\$647,687
207	344.000	Other Production - Generators - Northeast Station	\$34,439,915	R-207	\$0	\$34,439,915	52.7600%	\$0	\$18,170,499
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,327,483	R-208	\$0	\$6,327,483	52.7600%	\$0	\$3,338,380
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$29,142	R-209	\$0	\$29,142	52.7600%	\$0	\$15,375
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$42,206,029		\$0	\$42,206,029		\$0	\$22,267,901
211		NORTHEAST FACILITY BULK OIL							
212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$0	R-212	\$0	\$0	52.7600%	\$0	\$0

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213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$439,382	R-213	\$0	\$439,382	52.7600%	\$0	\$231,818
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$430,908	R-214	\$0	\$430,908	52.7600%	\$0	\$227,347
215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$19,271	R-215	\$0	\$19,271	52.7600%	\$0	\$10,167
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$80,319	R-216	\$0	\$80,319	52.7600%	\$0	\$42,376
217		TOTAL NORTHEAST FACILITY BULK	\$969,880		\$0	\$969,880		\$0	\$511,708
218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$75,688,407	R-219	\$0	\$75,688,407	52.7600%	\$0	\$39,933,204
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$204,606	R-220	\$0	\$204,606	52.7600%	\$0	\$107,950
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$0	R-221	\$0	\$0	52.7600%	\$0	\$0
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$21,124	R-222	\$0	\$21,124	52.7600%	\$0	\$11,145
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$75,914,137		\$0	\$75,914,137		\$0	\$40,052,299
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$0	R-225	\$0	\$0	52.7600%	\$0	\$0
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$35,198,401	R-226	\$0	\$35,198,401	52.7600%	\$0	\$18,570,676
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	R-227	\$0	\$0	52.7600%	\$0	\$0
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$35,198,401		\$0	\$35,198,401		\$0	\$18,570,676
229		SPEARVILLE COMMON							
230	341.020	Other Production - Structures - Electric - Wind	\$2,296,032	R-230	\$0	\$2,296,032	52.7600%	\$0	\$1,211,386
231	344.020	Other Production - Generators - Electric - Wind	\$9,776,148	R-231	\$0	\$9,776,148	52.7600%	\$0	\$5,157,896
232		TOTAL SPEARVILLE COMMON	\$12,072,180		\$0	\$12,072,180		\$0	\$6,369,282
233		PRODUCTION PLANT - SOLAR							
234	344.000	Other Production - Generators - Electric Solar	\$235,946	R-234	\$0	\$235,946	52.7600%	\$0	\$124,485
235		TOTAL PRODUCTION PLANT - SOLAR	\$235,946		\$0	\$235,946		\$0	\$124,485
236		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
237	341.010	Greenwood Solar Facility	\$0	R-237	\$248,435	\$248,435	52.7600%	\$0	\$131,074
238		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$248,435	\$248,435		\$0	\$131,074
239		GENERAL PLANT - BUILDINGS							
240	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$735,841	R-240	\$0	\$735,841	52.7600%	\$0	\$388,230
241	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric	\$8,536	R-241	\$0	\$8,536	52.7600%	\$0	\$4,504
242		TOTAL GENERAL PLANT - BUILDINGS	\$744,377		\$0	\$744,377		\$0	\$392,734
243		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
244	315.000	Steam Production - Accessory Equipment - Electric	\$3,829	R-244	\$0	\$3,829	52.7600%	\$0	\$2,020
245	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$2,057,580	R-245	\$0	\$2,057,580	52.7600%	\$0	\$1,085,579

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246		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$2,061,409		\$0	\$2,061,409		\$0	\$1,087,599
247		TOTAL OTHER PRODUCTION	\$333,088,585		\$248,435	\$333,337,020		\$0	\$175,868,610
248		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
249		Retirements Not Classified - Production	-\$38,450,358	R-249	\$0	-\$38,450,358	52.7600%	\$0	-\$20,286,409
250		Retirements Not Classified - Nuclear	-\$1,045,789	R-250	\$0	-\$1,045,789	52.7600%	\$0	-\$551,758
251		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	-\$39,496,147		\$0	-\$39,496,147		\$0	-\$20,838,167
252		TOTAL PRODUCTION PLANT	\$2,469,393,455		\$248,435	\$2,469,641,890		\$0	\$1,377,668,537
253		TRANSMISSION PLANT							
254	350.000	Land - Transmission Plant	\$0	R-254	\$0	\$0	52.7600%	\$0	\$0
255	350.010	Land Rights - Transmission Plant	\$9,173,097	R-255	\$0	\$9,173,097	52.7600%	\$0	\$4,839,726
256	350.020	Land Rights - Transmission Plant - Wolf Creek	\$129	R-256	\$0	\$129	52.7600%	\$0	\$68
257	352.000	Structures & Improvements - Transmission Plant	\$2,053,587	R-257	\$0	\$2,053,587	52.7600%	\$0	\$1,083,473
258	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$100,096	R-258	\$0	\$100,096	52.7600%	\$0	\$52,811
259	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$6,133	R-259	\$0	\$6,133	52.7600%	\$0	\$3,236
260	353.000	Station Equipment - Transmission Plant	\$46,593,747	R-260	\$0	\$46,593,747	52.7600%	\$0	\$24,582,861
261	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$5,554,769	R-261	\$0	\$5,554,769	52.7600%	\$0	\$2,930,696
262	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$372,014	R-262	\$0	\$372,014	52.7600%	\$0	\$196,275
263	353.030	Station Equipment - Communications - Transmission Plant	\$6,582,506	R-263	\$0	\$6,582,506	52.7600%	\$0	\$3,472,930
264	354.000	Towers and Fixtures - Transmission Plant	\$3,854,105	R-264	\$0	\$3,854,105	52.7600%	\$0	\$2,033,426
265	355.000	Poles and Fixtures - Transmission Plant	\$67,260,911	R-265	\$0	\$67,260,911	52.7600%	\$0	\$35,486,857
266	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$56,101	R-266	\$0	\$56,101	52.7600%	\$0	\$29,599
267	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,716	R-267	\$0	\$3,716	52.7600%	\$0	\$1,961
268	356.000	Overhead Conductors & Devices - Transmission Plant	\$58,296,606	R-268	\$0	\$58,296,606	52.7600%	\$0	\$30,757,289
269	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$27,190	R-269	\$0	\$27,190	52.7600%	\$0	\$14,345
270	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,653	R-270	\$0	\$1,653	52.7600%	\$0	\$872
271	357.000	Underground Conduit - Transmission Plant	\$2,226,738	R-271	\$0	\$2,226,738	52.7600%	\$0	\$1,174,827
272	358.000	Underground Conductors & Devices - Transmission Plant	\$2,606,174	R-272	\$0	\$2,606,174	52.7600%	\$0	\$1,375,017
273		TOTAL TRANSMISSION PLANT	\$204,769,272		\$0	\$204,769,272		\$0	\$108,036,269
274		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
275		Transmission Plant - Salvage & Removal - Retirements Not Classified	-\$1,071,303	R-275	\$0	-\$1,071,303	52.7600%	\$0	-\$565,219
276		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	-\$1,071,303		\$0	-\$1,071,303		\$0	-\$565,219
277		DISTRIBUTION PLANT							
278	360.000	Land - Electric - Distribution Plant	\$0	R-278	\$0	\$0	50.3909%	\$0	\$0
279	360.010	Depreciable Land Rights - Distribution Plant	\$8,947,021	R-279	\$0	\$8,947,021	58.3324%	\$0	\$5,219,012
280	361.000	Structures & Improvements - Distribution Plant	\$6,999,290	R-280	\$0	\$6,999,290	56.7130%	\$0	\$3,969,507
281	362.000	Station Equipment - Distribution Plant	\$77,305,532	R-281	\$0	\$77,305,532	62.0852%	\$0	\$47,995,294
282	362.030	Station Equipment - Communications - Distribution Plant	\$3,668,180	R-282	\$0	\$3,668,180	55.8321%	\$0	\$2,048,022
283	363.000	Energy Storage Equipment - Distribution Plant	\$1,007,348	R-283	\$0	\$1,007,348	100.0000%	\$0	\$1,007,348
284	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$181,178,068	R-284	\$0	\$181,178,068	54.2346%	\$0	\$98,261,200

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285	365.000	Overhead Conductor - Distribution Plant	\$79,463,496	R-285	\$0	\$79,463,496	55.8702%	\$0	\$44,396,414
286	366.000	Underground Circuit - Distribution Plant	\$75,145,485	R-286	\$0	\$75,145,485	57.9764%	\$0	\$43,566,647
287	367.000	Underground Conductors - Distribution Plant	\$107,056,310	R-287	\$0	\$107,056,310	52.1652%	\$0	\$55,846,138
288	368.000	Line Transformers - Distribution Plant	\$135,845,254	R-288	\$0	\$135,845,254	56.8030%	\$0	\$77,164,180
289	369.000	Services - Distribution Plant	\$79,435,767	R-289	\$0	\$79,435,767	51.7183%	\$0	\$41,082,828
290	370.000	Meters Electric - Distribution Plant	\$37,321,410	R-290	\$0	\$37,321,410	51.5473%	\$0	\$19,238,179
291	370.020	AMI Meters Electric - Distribution Plant	\$6,389,226	R-291	\$0	\$6,389,226	54.5675%	\$0	\$3,486,441
292	371.000	Customized Premium Install - Distribution Plant	\$10,350,834	R-292	\$0	\$10,350,834	69.2005%	\$0	\$7,162,829
293	371.000	Customized Premium Install - Distribution Plant - Electric Vehicle Charging Stations	\$1,418,940	R-293	-\$1,418,940	\$0	69.2005%	\$0	\$0
294	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,186,754	R-294	\$0	\$12,186,754	47.5076%	\$0	\$5,789,634
295		TOTAL DISTRIBUTION PLANT	\$823,718,915		-\$1,418,940	\$822,299,975		\$0	\$456,233,673
296		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
297		Distribution Plant - Salvage & Removal - Retirements Not Classified	-\$6,069,556	R-297	\$0	-\$6,069,556	100.0000%	\$0	-\$6,069,556
298		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	-\$6,069,556		\$0	-\$6,069,556		\$0	-\$6,069,556
299		INCENTIVE COMPENSATION CAPITALIZATION							
300		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
301		GENERAL PLANT							
302	389.000	Land & Land Rights - General Plant	\$0	R-302	\$0	\$0	53.4406%	\$0	\$0
303	390.000	Structures & Improvements - General Plant	\$26,077,884	R-303	\$0	\$26,077,884	53.4406%	\$0	\$13,936,178
304	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$3,217,743	R-304	\$0	\$3,217,743	53.4406%	\$0	\$1,719,581
305	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$10,285,440	R-305	\$0	\$10,285,440	53.4406%	\$0	\$5,496,601
306	391.000	Office Furniture & Equipment - General Plant	\$4,368,816	R-306	\$0	\$4,368,816	53.4406%	\$0	\$2,334,721
307	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$1,448,702	R-307	\$0	\$1,448,702	53.4406%	\$0	\$774,195
308	391.020	Office Furniture & Equipment - Computer - General Plant	\$18,833,821	R-308	\$0	\$18,833,821	53.4406%	\$0	\$10,064,907
309	392.000	Transportation Equipment - Autos - General Plant	\$519,529	R-309	\$0	\$519,529	53.4406%	\$0	\$277,639
310	392.010	Transportation Equipment - Light Trucks - General Plant	\$2,527,401	R-310	\$0	\$2,527,401	53.4406%	\$0	\$1,350,658
311	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$11,267,127	R-311	\$0	\$11,267,127	53.4406%	\$0	\$6,021,220
312	392.030	Transportation Equipment - Tractors - General Plant	\$410,831	R-312	\$0	\$410,831	53.4406%	\$0	\$219,551
313	392.040	Transportation Equipment - Trailers - General Plant	\$916,278	R-313	\$0	\$916,278	53.4406%	\$0	\$489,664
314	393.000	Stores Equipment - General Plant	\$451,472	R-314	\$0	\$451,472	53.4406%	\$0	\$241,269
315	394.000	Tools, Shop, & Garage Equipment - General Plant	\$2,227,669	R-315	\$0	\$2,227,669	53.4406%	\$0	\$1,190,480
316	395.000	Laboratory Equipment - General Plant	\$3,553,541	R-316	\$0	\$3,553,541	53.4406%	\$0	\$1,899,034
317	396.000	Power Operated Equipment - General Plant	\$12,572,232	R-317	\$0	\$12,572,232	53.4406%	\$0	\$6,718,676
318	397.000	Communication Equipment - General Plant	\$38,011,735	R-318	\$0	\$38,011,735	53.4406%	\$0	\$20,313,699
319	397.010	Communication Equipment - Wolf Creek - General Plant	\$108,995	R-319	\$0	\$108,995	53.4406%	\$0	\$58,248
320	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$5,405	R-320	\$0	\$5,405	53.4406%	\$0	\$2,888
321	398.000	Miscellaneous Equipment - General Plant	\$188,519	R-321	\$0	\$188,519	53.4406%	\$0	\$100,746
322	399.000	Regulatory Amortizations - General Plant	\$0	R-322	\$0	\$0	53.4406%	\$0	\$0
323		TOTAL GENERAL PLANT	\$136,993,140		\$0	\$136,993,140		\$0	\$73,209,955
324		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
325		Capitalized Long Term Incentive Stock Awards	\$0	R-325	\$0	\$0	53.4406%	\$0	\$0

Kansas City Light Power
 Case No. ER-2018-0145
 Test Year 12 Months Ending June 30, 2017
 True-Up through June 30, 2018
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
326		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
327		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
328		General Plant - Salvage and Removal - Retirements Not Classified	\$98,113	R-328	\$0	\$98,113	53.4406%	\$0	\$52,432
329		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$98,113		\$0	\$98,113		\$0	\$52,432
330		TOTAL DEPRECIATION RESERVE	<u>\$3,864,881,774</u>		<u>-\$1,170,505</u>	<u>\$3,863,711,269</u>		<u>\$0</u>	<u>\$2,135,103,612</u>

Kansas City Light Power
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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-237	Greenwood Solar Facility	341.010		\$248,435		\$0
	1. To allocate the Greenwood Solar Facility to KCPL as of Dec 31, 2017. (Lyons)		\$248,435		\$0	
R-293	Customized Premium Install - Distribution Plan	371.000		-\$1,418,940		\$0
	1. Adjustment to remove December 31, 2017 Reserve related to Clean Charge Network (Majors)		-\$1,418,940		\$0	
Total Reserve Adjustments				-\$1,170,505		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$60,275,033	28.35	13.85	14.50	0.039726	\$2,394,486
3	Accrued Vacation	\$6,652,985	28.35	344.83	-316.48	-0.867068	-\$5,768,590
4	Wolf Creek Payroll, Futa, Suta & FICA	\$24,886,178	28.35	25.85	2.50	0.006849	\$170,445
5	Wolf Creek O&M	\$17,573,441	28.35	25.85	2.50	0.006849	\$120,360
6	Wolf Creek fuel	\$15,782,897	28.35	25.85	2.50	0.006849	\$108,097
7	Purchased Coal & Freight	\$112,974,106	28.35	20.88	7.47	0.020466	\$2,312,128
8	Purchased Gas	\$3,170,379	28.35	28.62	-0.27	-0.000740	-\$2,346
9	Purchased Oil, excl Wolf Creek	\$2,684,070	28.35	8.50	19.85	0.054384	\$145,970
10	Purchased Power	\$68,918,305	28.35	30.72	-2.37	-0.006493	-\$447,487
11	Injures and Damages	\$531,787	28.35	149.56	-121.21	-0.332082	-\$176,597
12	Pension Expense	\$24,471,702	28.35	51.74	-23.39	-0.064082	-\$1,568,196
13	OPEBS	\$804,487	28.35	178.44	-150.09	-0.411205	-\$330,809
14	Incentive Compensation	\$3,043,021	28.35	256.50	-228.15	-0.625068	-\$1,902,095
15	Bad Debt Expense	\$5,453,715	0.00	0.00	0.00	0.000000	\$0
16	PSC Assessment	\$2,014,809	28.35	-27.00	55.35	0.151644	\$305,534
17	Cash Vouchers	\$161,872,164	28.35	30.00	-1.65	-0.004521	-\$731,824
18	TOTAL OPERATION AND MAINT. EXPENSE	\$511,109,079					-\$5,370,924
19	TAXES						
20	FICA - Employer Portion	\$5,022,151	28.35	13.77	14.58	0.039945	\$200,610
21	Federal & State Unemployment Taxes	\$2,712	28.35	71.00	-42.65	-0.116849	-\$317
22	MO Gross Receipts Taxes - 6%	\$44,370,391	13.14	72.28	-59.14	-0.162027	-\$7,189,201
23	MO Gross Receipts Taxes - 4%	\$17,025,328	13.14	39.34	-26.20	-0.071781	-\$1,222,095
24	MO Gross Receipts Taxes - Other Cities	\$10,634,694	13.14	60.94	-47.80	-0.130959	-\$1,392,709
25	Property Tax	\$55,650,800	28.35	208.84	-180.49	-0.494493	-\$27,518,931
26	TOTAL TAXES	\$132,706,076					-\$37,122,643
27	OTHER EXPENSES						
28	Sales & Use Taxes	\$26,451,030	13.14	22.00	-8.86	-0.024274	-\$642,072
29	TOTAL OTHER EXPENSES	\$26,451,030					-\$642,072
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$43,135,639
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$25,166,789	0.00	0.00	0.00	0.000000	\$0
33	State Tax Offset	\$8,188,144	28.35	45.63	-17.28	-0.047342	-\$387,643
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$63,082,999	28.35	86.55	-58.20	-0.159452	-\$10,058,710
36	TOTAL OFFSET FROM RATE BASE	\$96,437,932					-\$10,446,353
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$53,581,992

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True-Up through June 30, 2018
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,877,552,067	See Note (1)	See Note (1)	See Note (1)	\$1,877,552,067	-\$112,145,500	\$959,298,418	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$576,894,888	\$102,623,339	\$474,271,549	-\$12,586,295	\$564,308,593	-\$2,314,841	\$313,425,740	\$54,443,699	\$258,982,041
3	TOTAL TRANSMISSION EXPENSES	\$82,831,499	\$3,386,918	\$79,444,581	\$7,403,625	\$90,235,124	\$0	\$51,116,215	\$1,813,440	\$49,302,775
4	TOTAL DISTRIBUTION EXPENSES	\$56,024,481	\$23,840,462	\$32,184,019	-\$445,539	\$55,578,942	\$0	\$30,612,445	\$13,124,287	\$17,488,158
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,784,014	\$9,366,856	\$10,417,158	\$3,476,007	\$23,260,021	\$5,679,003	\$17,922,124	\$4,927,291	\$12,994,833
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$50,879,891	\$1,315,414	\$49,564,477	-\$31,965,037	\$18,914,854	\$1,037,480	\$19,587,692	\$691,954	\$18,895,738
7	TOTAL SALES EXPENSES	\$497,657	\$343,673	\$153,984	-\$12,392	\$485,265	\$0	\$255,424	\$180,784	\$74,640
8	TOTAL ADMIN. & GENERAL EXPENSES	\$168,470,728	\$27,864,740	\$140,605,988	-\$19,689,639	\$148,781,089	\$0	\$78,189,439	\$14,815,894	\$63,373,545
9	TOTAL DEPRECIATION EXPENSE	\$236,542,943	See Note (1)	See Note (1)	See Note (1)	\$236,542,943	-\$96,180,835	\$125,291,295	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$23,571,353	\$0	\$23,571,353	-\$626,572	\$22,944,781	\$0	\$18,617,961	\$0	\$18,617,961
11	TOTAL OTHER OPERATING EXPENSES	\$180,368,718	\$0	\$180,368,718	-\$69,101,256	\$111,267,462	\$0	\$59,366,285	\$0	\$59,366,285
12	TOTAL OPERATING EXPENSE	\$1,395,866,172	\$168,741,402	\$990,581,827	-\$123,547,098	\$1,272,319,074	-\$91,779,193	\$714,384,620	\$89,997,349	\$499,095,976
13	NET INCOME BEFORE TAXES	\$481,685,895	\$0	\$0	\$0	\$605,232,993	-\$20,366,307	\$244,913,798	\$0	\$0
14	TOTAL INCOME TAXES	\$61,714,784	See Note (1)	See Note (1)	See Note (1)	\$61,714,784	-\$23,505,151	\$38,209,633	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$66,098,528	See Note (1)	See Note (1)	See Note (1)	\$66,098,528	-\$60,252,807	\$5,845,721	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$353,872,583	\$0	\$0	\$0	\$477,419,681	\$63,391,651	\$200,858,444	\$0	\$0

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

Kansas City Light Power
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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- MO	\$913,468,695			Rev-2		\$913,468,695	100.0000%	-\$35,525,525	\$877,943,170		
Rev-3	440.000	Gross Receipts Tax in MO Revenue	\$71,772,644			Rev-3		\$71,772,644	100.0000%	-\$71,722,644	\$50,000		
Rev-4	440.000	Amort of Off System Sales Margin Rate Refund	\$0			Rev-4		\$0	100.0000%	\$27,247	\$27,247		
Rev-5	440.000	Retail Rate Revenue - KS	\$738,560,598			Rev-5		\$738,560,598	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,723,801,937					\$1,723,801,937		-\$107,220,922	\$878,020,417		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Sales for Resale - Capacity (demand)	\$4,052,489			Rev-8		\$4,052,489	52.7600%	-\$1,053,982	\$1,084,111		
Rev-9	447.014	Sales for Resale - Misc Fixed (demand)	\$30,936			Rev-9		\$30,936	52.7600%	\$0	\$16,322		
Rev-10	447.020	Sales for Resale - Retail (energy)	\$5,253,200			Rev-10		\$5,253,200	56.6000%	\$511,156	\$3,484,467		
Rev-11	447.030	Sales for Resale - Bulk (energy)	\$118,512,571			Rev-11		\$118,512,571	56.6000%	-\$4,567,166	\$62,510,949		
Rev-12	447.030	Non-Firm Off System Sales (energy)	\$0			Rev-12		\$0	56.6000%	\$0	\$0		
Rev-13	447.101	Sales for Resale - FERC Juris Wholesale Firm Power	\$1,950,859			Rev-13		\$1,950,859	0.0000%	\$0	\$0		
Rev-14	447.000	Misc. Charges and Revenue -- demand	\$0			Rev-14		\$0	52.7600%	\$0	\$0		
Rev-15	449.110	Provision for Rate Refund Riders - MO	\$842,573			Rev-15		\$842,573	100.0000%	-\$842,573	\$0		
Rev-16	450.001	Forfeited Discounts - MO	\$2,170,188			Rev-16		\$2,170,188	100.0000%	-\$221,296	\$1,948,892		
Rev-17	450.001	Forfeited Discounts - KS	\$1,627,490			Rev-17		\$1,627,490	0.0000%	\$0	\$0		
Rev-18	451.001	Miscellaneous Services - MO	\$582,818			Rev-18		\$582,818	100.0000%	\$0	\$582,818		
Rev-19	451.001	Miscellaneous Services - KS	\$367,422			Rev-19		\$367,422	0.0000%	\$0	\$0		
Rev-20	451.001	Misc Services - Allocated - Distribution	\$45,357			Rev-20		\$45,357	55.3855%	\$0	\$25,121		
Rev-21	454.000	Rent From Electric Property - MO	\$1,838,110			Rev-21		\$1,838,110	100.0000%	\$0	\$1,838,110		
Rev-22	454.000	Rent From Electric Property - KS	\$1,870,766			Rev-22		\$1,870,766	0.0000%	\$0	\$0		
Rev-23	454.000	Rent From Electric Property - Allocated PROD demand	\$29,753			Rev-23		\$29,753	52.7600%	\$0	\$15,698		
Rev-24	454.000	Rent From Electric Property - Allocated TRANS demand	\$6,785			Rev-24		\$6,785	52.7600%	\$0	\$3,580		
Rev-25	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-25		\$0	55.3855%	\$0	\$0		
Rev-26	456.100	Transmission For Others - energy	\$13,648,236			Rev-26		\$13,648,236	56.6000%	\$1,249,283	\$8,974,185		
Rev-27	456.000	Other Electric Revenues - MO	\$814,183			Rev-27		\$814,183	100.0000%	\$0	\$814,183		
Rev-28	456.000	Other Electric Revenues - KS	\$145,126			Rev-28		\$145,126	0.0000%	\$0	\$0		
Rev-29	456.009	Other Electric Revenues - Allocated - Trans demand	-\$38,732			Rev-29		-\$38,732	52.7600%	\$0	-\$20,435		
Rev-30		TOTAL OTHER OPERATING REVENUES	\$153,750,130					\$153,750,130		-\$4,924,578	\$81,278,001		
Rev-31		TOTAL OPERATING REVENUES	\$1,877,552,067					\$1,877,552,067		-\$112,145,500	\$959,298,418		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Ops - Superv & Engineering - demand	\$8,251,213	\$5,788,923	\$2,462,290	E-4	-\$455,429	\$7,795,784	52.7600%	\$0	\$4,113,056	\$3,052,354	\$1,060,702
5	500.000	Prod Steam Oper - Iatan 1&2 - 100% MO	\$385,196	\$0	\$385,196	E-5	\$0	\$385,196	100.0000%	-\$1,051,989	-\$666,793	\$0	-\$666,793
6	500.000	Prod Steam Oper - Iatan 1&2 - 100% KS	-\$144,493	\$0	-\$144,493	E-6	\$0	-\$144,493	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal - energy	\$214,121,035	\$0	\$214,121,035	E-7	-\$14,340,357	\$199,780,678	56.6000%	\$0	\$113,075,864	\$0	\$113,075,864
8	501.000	Fuel Expense - Oil - energy	\$2,827,791	\$0	\$2,827,791	E-8	\$1,767,572	\$4,595,363	56.6000%	\$0	\$2,600,975	\$0	\$2,600,975
9	501.000	Fuel Expense - Gas - energy	\$2,043,505	\$0	\$2,043,505	E-9	-\$1,518,812	\$524,693	56.6000%	\$0	\$296,976	\$0	\$296,976
10	501.500	100% MO STB (Surface Transportation Board)	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB (Surface Transportation Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

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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	M MO Adj. Juris. Non Labor
											L + M = K		
12	501.300	Fuel Expense - Additives - energy	\$6,288,733	\$0	\$6,288,733	E-12	-\$103,906	\$6,184,827	56.6000%	\$0	\$3,500,612	\$0	\$3,500,612
13	501.400	Fuel Expense - Residuals - energy	\$238,316	\$132,993	\$105,323	E-13	\$507,850	\$746,166	56.6000%	\$0	\$422,330	\$75,228	\$347,102
14	501.420	Fuel Expense - Residuals - energy - Non-FAC	\$1,067,497	\$106,167	\$961,330	E-14	\$87,254	\$1,154,751	56.6000%	\$0	\$653,589	\$60,054	\$593,535
15	501.500	Fuel Handling - Coal - energy	\$12,712,131	\$8,349,982	\$4,362,149	E-15	-\$5,145	\$12,706,986	56.6000%	\$0	\$7,192,154	\$4,723,178	\$2,468,976
16	502.000	Steam Operating Expense - demand	\$16,672,902	\$9,799,814	\$6,873,088	E-16	-\$6,038	\$16,666,864	52.7600%	\$0	\$8,793,437	\$5,167,196	\$3,626,241
17	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	502.000	Steam Operating Expense - 100% KS	\$0	\$0	\$0	E-18	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
19	505.000	Steam Operating Electric Expense - demand	\$6,687,982	\$5,207,785	\$1,480,197	E-19	-\$3,209	\$6,684,773	52.7600%	\$0	\$3,526,886	\$2,745,934	\$780,952
20	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-21	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
22	506.000	Misc. Other Power Expenses - demand	\$10,927,559	\$5,343,442	\$5,584,117	E-22	-\$1,431	\$10,926,128	52.7600%	-\$455,587	\$5,309,038	\$2,817,463	\$2,491,575
23	506.000	Misc. Other Power Expenses latan 2 - Common Tracker - 100% MO	\$961,786	\$0	\$961,786	E-23	\$0	\$961,786	100.0000%	\$0	\$961,786	\$0	\$961,786
24	506.000	Misc. Other Power Expense latan 2 - Flood - 100% KS	\$92,493	\$0	\$92,493	E-24	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc. Other Power Expenses 100% KS	\$0	\$0	\$0	E-25	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
26	507.000	Steam Operating Expense Rents - demand	\$295,414	\$0	\$295,414	E-26	\$0	\$295,414	52.7600%	\$0	\$155,860	\$0	\$155,860
27	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-28	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
29	509.000	NOX / Other Allowances - Allocated - energy	\$69,197	\$0	\$69,197	E-29	\$0	\$69,197	56.6000%	\$0	\$39,166	\$0	\$39,166
30	509.000	Amort of SO2 Allowances - Allocated - energy	\$0	\$0	\$0	E-30	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
31	509.000	Amort of SO2 Allowances - MO	-\$2,325,871	\$0	-\$2,325,871	E-31	\$0	-\$2,325,871	100.0000%	\$0	-\$2,325,871	\$0	-\$2,325,871
32	509.000	Amort of SO2 Allowances - KS	-\$1,702,801	\$0	-\$1,702,801	E-32	\$0	-\$1,702,801	0.0000%	\$0	\$0	\$0	\$0
33	509.000	Emission Allowance - REC Exp - energy	\$0	\$0	\$0	E-33	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
34		TOTAL OPERATION & MAINTENANCE EXPENSE	\$279,367,826	\$34,729,106	\$244,638,720		-\$14,071,651	\$265,296,175		-\$1,507,576	\$147,547,306	\$18,641,407	\$128,905,899
35		ELECTRIC MAINTENANCE EXPENSE											
36	510.000	Steam Maintenance Suprv & Engineering - demand	\$6,952,014	\$4,545,033	\$2,406,981	E-36	-\$131,108	\$6,820,906	52.7600%	\$0	\$3,598,710	\$2,396,482	\$1,202,228
37	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-38	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
39	511.000	Maintenance of Structures - demand	\$7,133,134	\$1,537,127	\$5,596,007	E-39	\$270,988	\$7,404,122	52.7600%	\$0	\$3,906,415	\$810,489	\$3,095,926
40	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-41	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
42	512.000	Maintenance of Boiler Plant - demand	\$34,998,314	\$9,259,822	\$25,738,492	E-42	-\$4,548,995	\$30,449,319	52.7600%	\$0	\$16,065,061	\$4,882,472	\$11,182,589
43	512.000	Maintenance latan 1&2 100% MO	\$327,948	\$0	\$327,948	E-43	\$0	\$327,948	100.0000%	\$0	\$327,948	\$0	\$327,948
44	512.000	Maintenance latan 1&2 100% KS	\$0	\$0	\$0	E-44	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
45	513.000	Maintenance of Electric Plant - demand	\$4,788,922	\$1,535,672	\$3,253,250	E-45	\$1,058,694	\$5,847,616	52.7600%	\$0	\$3,085,202	\$809,721	\$2,275,481
46	513.000	Maintenance of Electric Plant 100% MO	\$210,220	\$0	\$210,220	E-46	\$0	\$210,220	100.0000%	\$0	\$210,220	\$0	\$210,220
47	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-47	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
48	514.000	Maintenance of Misc. Steam Plant - demand	\$298,899	\$32,373	\$266,526	E-48	\$90,692	\$389,591	52.7600%	\$0	\$205,548	\$17,069	\$188,479
49	514.000	Maintenance of Misc. Steam Plant 100% MO	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0	\$0	\$0	E-50	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
51		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$54,709,451	\$16,910,027	\$37,799,424		-\$3,259,729	\$51,449,722		\$0	\$27,399,104	\$8,916,233	\$18,482,871
52		TOTAL STEAM POWER GENERATION	\$334,077,277	\$51,639,133	\$282,438,144		-\$17,331,380	\$316,745,897		-\$1,507,576	\$174,946,410	\$27,557,640	\$147,388,770
53		NUCLEAR POWER GENERATION											
54		OPERATION - NUCLEAR											

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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
55	517.000	Prod Nuclear Oper - Superv & Engineering - demand	\$7,917,335	\$6,558,971	\$1,358,364	E-55	-\$4,041	\$7,913,294	52.7600%	\$0	\$4,175,054	\$3,458,381	\$716,673
56	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	\$28,169,933	\$0	\$28,169,933	E-56	-\$204,690	\$27,965,243	56.6000%	\$0	\$15,828,328	\$0	\$15,828,328
57	518.100	Nuclear Fuel Expense - Oil - energy	\$66,543	\$0	\$66,543	E-57	\$0	\$66,543	56.6000%	\$0	\$37,663	\$0	\$37,663
58	518.200	Prod Nuclear - Disposal Cost - energy	\$0	\$0	\$0	E-58	\$0	\$0	56.6000%	\$0	\$0	\$0	\$0
59	519.000	Coolants and Water - demand	\$3,110,936	\$2,294,739	\$816,197	E-59	\$722,523	\$3,833,459	52.7600%	\$0	\$2,022,533	\$1,209,958	\$812,575
60	520.000	Steam Expense - demand	\$15,633,286	\$10,830,241	\$4,803,045	E-60	-\$6,673	\$15,626,613	52.7600%	\$0	\$8,244,601	\$5,710,514	\$2,534,087
61	520.000	Steam Expense - Mid-Cycle Outage - MO	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	523.000	Electric Expense - demand	\$1,436,052	\$1,477,617	-\$41,565	E-62	-\$910	\$1,435,142	52.7600%	\$0	\$757,181	\$779,111	-\$21,930
63	524.000	Misc. Nuclear Power Expenses - Allocated - demand	\$23,808,877	\$11,947,570	\$11,861,307	E-63	-\$6,712	\$23,802,165	52.7600%	\$0	\$12,558,023	\$6,299,997	\$6,258,026
64	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-64	\$844	\$844	100.0000%	\$0	\$844	\$844	\$0
65	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-65	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
66	524.100	Decommissioning - MO	\$1,281,264	\$0	\$1,281,264	E-66	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
67	524.100	Decommissioning - KS	\$2,036,230	\$0	\$2,036,230	E-67	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
68	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-68	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
69	524.950	Refueling Outage Amort - demand	-\$2,237,895	\$0	-\$2,237,895	E-69	-\$222,028	-\$2,459,923	52.7600%	\$0	-\$1,297,855	\$0	-\$1,297,855
70	524.950	Refueling Outage Amort - MO	\$250,859	\$0	\$250,859	E-70	\$0	\$250,859	100.0000%	-\$201,816	\$49,043	\$0	\$49,043
71	525.000	Rents - demand	\$0	\$0	\$0	E-71	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
72		TOTAL OPERATION - NUCLEAR	\$81,512,173	\$33,109,138	\$48,403,035		\$278,313	\$81,790,486		-\$201,816	\$43,656,679	\$17,458,805	\$26,197,874
73		MAINTENANCE - NP											
74	528.000	Prod Nuclear Maint - Suprv & Engineering - demand	\$6,142,708	\$2,725,289	\$3,417,419	E-74	-\$892,354	\$5,250,354	52.7600%	\$0	\$2,770,087	\$1,436,977	\$1,333,110
75	528.000	Prod Nuclear Maint - Suprv & Eng - MO	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	529.000	Prod Nuclear Maint - Maint of Structures - demand	\$2,490,470	\$2,102,726	\$387,744	E-76	\$43,767	\$2,534,237	52.7600%	\$0	\$1,337,063	\$1,108,714	\$228,349
77	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	530.000	Prod Nuclear Maint - Maint Reactor Plant demand	\$11,434,634	\$2,177,367	\$9,257,267	E-78	-\$2,015,641	\$9,418,993	52.7600%	\$0	\$4,969,461	\$1,148,259	\$3,821,202
79	530.900	Nuclear Maintenance Outage Expense Reversal	\$0	\$0	\$0	E-79	\$4,478,567	\$4,478,567	52.7600%	\$0	\$2,362,892	\$181	\$2,362,711
80	530.950	Refueling Outage Maint Amortization -	-\$2,203,436	\$0	-\$2,203,436	E-80	\$629,242	-\$1,574,194	52.7600%	\$0	-\$830,545	\$0	-\$830,545
81	530.950	Refueling Outage Maint Amortization ER-2009- 0089 MO Only	\$1,049,271	\$0	\$1,049,271	E-81	\$0	\$1,049,271	100.0000%	-\$605,449	\$443,822	\$0	\$443,822
82	530.950	Refueling Outage Maint Amortization ER-2012-0174 MO Only	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	531.000	Prod Nuclear Maint - Electric Plant - demand	\$5,279,073	\$1,826,036	\$3,453,037	E-83	-\$1,531,820	\$3,747,253	52.7600%	\$0	\$1,977,051	\$962,823	\$1,014,228
84	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	532.000	Prod Nuclear Maint - Misc. Plant - demand	\$2,637,764	\$1,257,348	\$1,380,416	E-85	\$311,452	\$2,949,216	52.7600%	\$0	\$1,556,006	\$662,968	\$893,038
86	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87		TOTAL MAINTENANCE - NP	\$26,830,484	\$10,088,766	\$16,741,718		\$1,023,213	\$27,853,697		-\$605,449	\$14,585,837	\$5,319,922	\$9,265,915
88		TOTAL NUCLEAR POWER GENERATION	\$108,342,657	\$43,197,904	\$65,144,753		\$1,301,526	\$109,644,183		-\$807,265	\$58,242,516	\$22,778,727	\$35,463,789
89		HYDRAULIC POWER GENERATION											
90		OPERATION - HP											
91		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

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92		MAINTANENCE - HP											
93		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		OTHER POWER GENERATION											
96		OTHER POWER OPERATION											
97	546.100	Prod Turbine Oper - Suprv & Engineering - demand	\$114,252	\$78,104	\$36,148	E-97	-\$8,614	\$105,638	52.7600%	\$0	\$55,734	\$41,182	\$14,552
98	547.000	Other Fuel Expense - Oil - energy	\$1,025,287	\$0	\$1,025,287	E-98	-\$1,025,316	-\$29	56.6000%	\$0	-\$16	-\$16	\$0
99	547.000	Other Fuel Expense - Gas - energy	\$6,445,270	\$0	\$6,445,270	E-99	-\$1,368,587	\$5,076,683	56.6000%	\$0	\$2,873,403	\$0	\$2,873,403
100	547.000	Other Fuel Expense - Hedging - MO	-\$171,210	\$0	-\$171,210	E-100	\$171,210	\$0	100.0000%	\$0	\$0	\$0	\$0
101	547.000	Other Fuel Expense - Additives - energy	\$20,520	\$0	\$20,520	E-101	-\$20,520	\$0	56.6000%	\$0	\$0	\$0	\$0
102	547.100	Fuel Handling - energy	\$117,916	\$47,195	\$70,721	E-102	\$0	\$117,916	56.6000%	\$0	\$66,740	\$26,712	\$40,028
103	548.000	Other Power Generation Expense - demand	\$796,804	\$628,828	\$167,976	E-103	-\$387	\$796,417	52.7600%	\$0	\$420,189	\$331,565	\$88,624
104	549.000	Misc. Other Power Generation Expense - demand	\$1,240,778	\$388,261	\$852,517	E-104	-\$239	\$1,240,539	52.7600%	\$0	\$654,508	\$204,720	\$449,788
105		TOTAL OTHER POWER OPERATION	\$9,589,617	\$1,142,388	\$8,447,229		-\$2,252,453	\$7,337,164		\$0	\$4,070,558	\$604,163	\$3,466,395
106		OTHER POWER MAINTENANCE											
107	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc - demand	\$51,885	\$50,056	\$1,829	E-107	-\$367	\$51,518	52.7600%	\$0	\$27,181	\$26,393	\$788
108	552.000	Other General Maintenance - Structures - demand	\$155,452	\$35,175	\$120,277	E-108	-\$8,487	\$146,965	52.7600%	\$0	\$77,539	\$18,547	\$58,992
109	553.000	Other General Maintenance - General Plant - demand	\$2,352,167	\$1,283,812	\$1,068,355	E-109	\$170,764	\$2,522,931	52.7600%	\$0	\$1,331,099	\$676,922	\$654,177
110	554.000	Other General Maintenance - Misc. Other General Plant - demand	\$32,129	\$7,599	\$24,530	E-110	-\$18,503	\$13,626	52.7600%	\$0	\$7,189	\$4,007	\$3,182
111		TOTAL OTHER POWER MAINTENANCE	\$2,591,633	\$1,376,642	\$1,214,991		\$143,407	\$2,735,040		\$0	\$1,443,008	\$725,869	\$717,139
112		TOTAL OTHER POWER GENERATION	\$12,181,250	\$2,519,030	\$9,662,220		-\$2,109,046	\$10,072,204		\$0	\$5,513,566	\$1,330,032	\$4,183,534
113		OTHER POWER SUPPLY EXPENSES											
114	555.000	Purchased Power - Energy	\$148,924,052	\$0	\$148,924,052	E-114	-\$25,965,880	\$122,958,172	56.6000%	\$0	\$69,594,325	\$0	\$69,594,325
115	555.050	Purchased Power Capacity (Demand)	\$0	\$0	\$0	E-115	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
116	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-116	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
117	556.000	System Control and Load Dispatch - demand	\$1,915,672	\$1,583,619	\$332,053	E-117	-\$976	\$1,914,696	52.7600%	\$0	\$1,010,193	\$835,002	\$175,191
118	557.000	Prod - Other - Other Expenses - demand	\$8,370,858	\$3,683,653	\$4,687,205	E-118	-\$564,320	\$7,806,538	52.7600%	\$0	\$4,118,730	\$1,942,298	\$2,176,432
119	557.100	373ECATRUE 11200 KS	-\$4,833,097	\$0	-\$4,833,097	E-119	\$0	-\$4,833,097	0.0000%	\$0	\$0	\$0	\$0
120	557.100	373KCPFAC 10200 MO	-\$32,083,781	\$0	-\$32,083,781	E-120	\$32,083,781	\$0	100.0000%	\$0	\$0	\$0	\$0
121		TOTAL OTHER POWER SUPPLY EXPENSES	\$122,293,704	\$5,267,272	\$117,026,432		\$5,552,605	\$127,846,309		\$0	\$74,723,248	\$2,777,300	\$71,945,948
122		TOTAL POWER PRODUCTION EXPENSES	\$576,894,888	\$102,623,339	\$474,271,549		-\$12,586,295	\$564,308,593		-\$2,314,841	\$313,425,740	\$54,443,699	\$258,982,041
123		TRANSMISSION EXPENSES											
124		OPERATION - TRANSMISSION EXP.											
125	560.000	Transmission Oper - Suprv & Engineering - demand	\$976,501	\$512,174	\$464,327	E-125	-\$98,830	\$877,671	52.7600%	\$0	\$463,059	\$270,056	\$193,003
126	561.000	Transmission Oper - Load Dispatch - energy	\$7,137,120	\$719,318	\$6,417,802	E-126	-\$313,409	\$6,823,711	56.6000%	\$0	\$3,862,220	\$406,883	\$3,455,337

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127	562.000	Transmission Oper - Station Expenses - demand	\$708,825	\$509,479	\$199,346	E-127	-\$314	\$708,511	52.7600%	\$0	\$373,810	\$268,635	\$105,175
128	563.000	Transmission Oper - Overhead Line Expenses - demand	\$258,707	\$3,570	\$255,137	E-128	-\$2	\$258,705	52.7600%	\$0	\$136,492	\$1,882	\$134,610
129	564.000	Transmission Oper - Underground Line Expenses - demand	\$6,154	\$0	\$6,154	E-129	\$0	\$6,154	52.7600%	\$0	\$3,247	\$0	\$3,247
130	565.000	Transmission of Electricity by Others - energy	\$59,893,217	\$0	\$59,893,217	E-130	\$7,097,310	\$66,990,527	56.6000%	\$0	\$37,916,638	\$0	\$37,916,638
131	565.000	Transmission of Electricity by Others (100% MO)	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	565.100	Trans Op Trans Rider all KS 11200	-\$758,122	\$0	-\$758,122	E-132	\$0	-\$758,122	0.0000%	\$0	\$0	\$0	\$0
133	566.000	Misc. Transmission Expense - demand	\$2,726,579	\$1,251,035	\$1,475,544	E-133	-\$771	\$2,725,808	52.7600%	\$0	\$1,438,136	\$659,639	\$778,497
134	567.000	Transmission Operation Rents - demand	\$2,417,826	\$0	\$2,417,826	E-134	\$0	\$2,417,826	52.7600%	\$0	\$1,275,645	\$0	\$1,275,645
135	575.000	Regional Transmission Operation - energy	\$6,572,953	\$0	\$6,572,953	E-135	\$555,021	\$7,127,974	56.6000%	\$0	\$4,034,433	\$0	\$4,034,433
136		TOTAL OPERATION - TRANSMISSION EXP.	\$79,939,760	\$2,995,576	\$76,944,184		\$7,239,005	\$87,178,765		\$0	\$49,503,680	\$1,607,095	\$47,896,585
137		MAINTENANCE - TRANSMISSION EXP.											
138	568.000	Transmission Maint - Suprv & Engineering - demand	-\$38,021	-\$30,461	-\$7,560	E-138	\$7,769	-\$30,252	52.7600%	\$0	-\$15,961	-\$16,061	\$100
139	569.000	Transmission Maint - Structures - demand	\$0	\$0	\$0	E-139	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
140	570.000	Transmission Maint - Station Equipment - demand	\$575,331	\$372,628	\$202,703	E-140	\$77,936	\$653,267	52.7600%	\$0	\$344,663	\$196,477	\$148,186
141	571.000	Transmission Maint - Overhead Lines - demand	\$2,330,735	\$48,872	\$2,281,863	E-141	\$60,360	\$2,391,095	52.7600%	\$0	\$1,261,542	\$25,769	\$1,235,773
142	572.000	Transmission Maint - Underground Line - demand	\$13,668	\$70	\$13,598	E-142	\$26,372	\$40,040	52.7600%	\$0	\$21,125	\$37	\$21,088
143	573.000	Transmission Maint - Misc Trans Plant - demand	\$10,026	\$233	\$9,793	E-143	-\$7,817	\$2,209	52.7600%	\$0	\$1,166	\$123	\$1,043
144	576.000	Transmission Maint - Comp - demand	\$0	\$0	\$0	E-144	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
145		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,891,739	\$391,342	\$2,500,397		\$164,620	\$3,056,359		\$0	\$1,612,535	\$206,345	\$1,406,190
146		TOTAL TRANSMISSION EXPENSES	\$82,831,499	\$3,386,918	\$79,444,581		\$7,403,625	\$90,235,124		\$0	\$51,116,215	\$1,813,440	\$49,302,775
147		DISTRIBUTION EXPENSES											
148		OPERATION - DIST. EXPENSES											
149	580.000	Distribution Oper - Suprv & Engineering (Dist Plt)	\$3,676,652	\$1,772,317	\$1,904,335	E-149	-\$460,598	\$3,216,054	55.3855%	\$0	\$1,781,228	\$981,002	\$800,226
150	581.000	Distribution Oper - Load Dispatch (Dist Plt)	\$516,777	\$506,732	\$10,045	E-150	-\$312	\$516,465	55.3855%	\$0	\$286,046	\$280,483	\$5,563
151	582.000	Distribution Oper - Station Expenses (Acct 362)	\$148,242	\$71,781	\$76,461	E-151	-\$44	\$148,198	62.0852%	\$0	\$92,009	\$44,538	\$47,471
152	583.000	Distribution Oper - Overhead Line Expenses (Acct 367)	\$2,508,859	\$1,656,053	\$852,806	E-152	-\$11,809	\$2,497,050	55.8702%	\$0	\$1,395,107	\$924,670	\$470,437
153	584.000	Distribution Oper - Underground Line Expenses	\$4,079,879	\$948,862	\$3,131,017	E-153	-\$11,356	\$4,068,523	52.1652%	\$0	\$2,122,354	\$494,671	\$1,627,683
154	585.000	Distribution Oper - Street Light & Signal Expenses (Acct 373)	\$791	\$47	\$744	E-154	\$0	\$791	47.5076%	\$0	\$375	\$22	\$353
155	586.000	Distribution Oper - Meters Expense (Acct 370)	\$2,667,284	\$2,353,115	\$314,169	E-155	-\$17,570	\$2,649,714	51.5473%	\$0	\$1,365,856	\$1,212,220	\$153,636
156	587.000	Distribution Oper - Customer Install Expense (Acct 371)	\$195,434	\$187,924	\$7,510	E-156	-\$116	\$195,318	69.2005%	\$0	\$135,161	\$129,964	\$5,197
157	588.000	Distribution Oper - Misc. Distribution Expense (Dist Plt)	\$13,785,985	\$6,278,827	\$7,507,158	E-157	-\$23,503	\$13,762,482	55.3855%	\$0	\$7,622,420	\$3,475,417	\$4,147,003
158	589.000	Distribution Oper - Rents (Dist Plt)	\$74,882	\$9,766	\$65,116	E-158	-\$6	\$74,876	55.3855%	\$0	\$41,471	\$5,406	\$36,065
159		TOTAL OPERATION - DIST. EXPENSES	\$27,654,785	\$13,785,424	\$13,869,361		-\$525,314	\$27,129,471		\$0	\$14,842,027	\$7,548,393	\$7,293,634
160		MAINTENANCE - DISTRIB. EXPENSES											
161	590.000	Distribution Maint - Suprv & Engineering (Dist Plt)	\$97,919	\$92,834	\$5,085	E-161	\$2,000	\$99,919	55.3855%	\$0	\$55,341	\$51,385	\$3,956

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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 Adjus. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
162	591.000	Distribution Maint - Structures (Acct 361)	\$20	\$0	\$20	E-162	\$68,740	\$68,760	56.7130%	\$0	\$38,996	\$0	\$38,996
163	592.000	Distribution Maint - Station Equipment (Acct 362)	\$895,085	\$629,967	\$265,118	E-163	-\$33,634	\$861,451	62.0852%	\$0	\$534,833	\$390,875	\$143,958
164	593.000	Distribution Maint - Overhead Lines (Acct 365)	\$21,886,312	\$6,738,983	\$15,147,329	E-164	-\$107,278	\$21,779,034	55.8702%	\$0	\$12,167,990	\$3,762,764	\$8,405,226
165	594.000	Distribution Maint - Underground Lines (Acct 367)	\$2,132,487	\$1,464,657	\$667,830	E-165	\$164,611	\$2,297,098	52.1652%	\$0	\$1,198,286	\$763,571	\$434,715
166	595.000	Distribution Maint - Line Transformers (Acct 368)	\$293,881	\$252,100	\$41,781	E-166	\$10,773	\$304,654	56.8030%	\$0	\$173,052	\$143,112	\$29,940
167	596.000	Distribution Maint - Street Light & Signals (Acct 373)	\$750,228	\$239,544	\$510,684	E-167	\$158,378	\$908,606	47.5076%	\$0	\$431,657	\$113,731	\$317,926
168	597.000	Distribution Maint - Meters (Acct 370)	\$199,093	\$54,913	\$144,180	E-168	\$46,345	\$245,438	51.5473%	\$0	\$126,517	\$28,289	\$98,228
169	598.000	Distribution Maint - Misc. Distribution Pin (Dist Pit)	\$2,114,671	\$582,040	\$1,532,631	E-169	-\$230,160	\$1,884,511	55.3855%	\$0	\$1,043,746	\$322,167	\$721,579
170		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$28,369,696	\$10,055,038	\$18,314,658		\$79,775	\$28,449,471		\$0	\$15,770,418	\$5,575,894	\$10,194,524
171		TOTAL DISTRIBUTION EXPENSES	\$56,024,481	\$23,840,462	\$32,184,019		-\$445,539	\$55,578,942		\$0	\$30,612,445	\$13,124,287	\$17,488,158
172		CUSTOMER ACCOUNTS EXPENSE											
173	901.000	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses (C 1)	\$323,310	\$268,974	\$54,336	E-173	-\$1,170	\$322,140	52.6359%	\$0	\$169,562	\$141,490	\$28,072
174	902.000	Customer Accounts Expense - Meter Reading (C 1)	\$4,732,014	\$806,660	\$3,925,354	E-174	\$585,878	\$5,317,892	52.6359%	\$0	\$2,799,120	\$424,331	\$2,374,789
175	903.000	Customer Accounts Expense - Records & Collection (C 1)	\$13,878,104	\$8,007,563	\$5,870,541	E-175	-\$27,960	\$13,850,144	52.6359%	\$0	\$7,290,148	\$4,212,256	\$3,077,892
176	903.000	Customer Accounts Expense - Interest on Deposits 100% MO	\$0	\$0	\$0	E-176	\$0	\$0	100.0000%	\$225,288	\$225,288	\$0	\$225,288
177	903.000	Customer Accounts Expense - Interest on Deposits - 100% KS	\$0	\$0	\$0	E-177	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
178	904.000	Uncollectible Accounts - 100% MO	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	904.000	Uncollectible Accounts - 100% KS	\$0	\$0	\$0	E-179	\$0	\$0	0.0000%	\$5,453,715	\$5,453,715	\$0	\$5,453,715
180	905.000	Customer Accounts Expense - Misc. (C 1)	\$850,586	\$283,659	\$566,927	E-180	\$2,919,259	\$3,769,845	52.6359%	\$0	\$1,984,291	\$149,214	\$1,835,077
181		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,784,014	\$9,366,856	\$10,417,158		\$3,476,007	\$23,260,021		\$5,679,003	\$17,922,124	\$4,927,291	\$12,994,833
182		CUSTOMER SERVICE & INFO. EXP.											
183	907.000	Customer Service - Supervision (C 1)	\$88,680	\$88,680	\$0	E-183	-\$55	\$88,625	52.6359%	\$0	\$46,649	\$46,649	\$0
184	908.000	Customer Assistance Expenses - Allocated (C 1)	-\$644,046	\$826,826	-\$1,470,872	E-184	\$170,128	-\$473,918	52.6359%	-\$389,865	-\$639,316	\$434,939	-\$1,074,255
185	908.000	Customer Assistance Expenses - DSM - MO	\$10,126,485	\$0	\$10,126,485	E-185	\$0	\$10,126,485	100.0000%	\$188,599	\$10,315,084	\$0	\$10,315,084
186	908.000	Customer Assistance Expenses - KS	-\$315	\$0	-\$315	E-186	\$0	-\$315	0.0000%	\$0	\$0	\$0	\$0
187	908.000	Amortization of Deferred DSM - MO	\$9,304,413	\$0	\$9,304,413	E-187	-\$9,304,413	\$0	100.0000%	\$0	\$0	\$0	\$0
188	908.500	Customer Assistance Exp-MEEIA 100% MO	\$22,911,055	\$0	\$22,911,055	E-188	-\$22,416,096	\$494,959	100.0000%	\$0	\$494,959	\$0	\$494,959
189	908.500	Customer Assistance Exp-KEEIA 100% KS	\$172,493	\$0	\$172,493	E-189	-\$172,493	\$0	0.0000%	\$0	\$0	\$0	\$0
190	909.000	Informational & Instructional Advertising (C 1)	\$161,863	\$0	\$161,863	E-190	-\$600	\$161,263	52.6359%	\$0	\$84,882	\$0	\$84,882
191	909.000	Informational & Instructional Advertising - DSM - MO	\$50,986	\$0	\$50,986	E-191	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
192	910.000	Misc Customer Accounts & Info - Allocated (C 1)	\$1,236,075	\$399,908	\$836,167	E-192	-\$241,508	\$994,567	52.6359%	\$0	\$523,500	\$210,366	\$313,134
193	910.000	Misc Customer Accounts & Solar Rebates - MO	\$7,472,202	\$0	\$7,472,202	E-193	\$0	\$7,472,202	100.0000%	\$1,238,746	\$8,710,948	\$0	\$8,710,948
194		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$50,879,891	\$1,315,414	\$49,564,477		-\$31,965,037	\$18,914,854		\$1,037,480	\$19,587,692	\$691,954	\$18,895,738
195		SALES EXPENSES											
196	911.000	Sales Supervision (C 1)	\$0	\$0	\$0	E-196	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
197	912.000	Sales Demonstration & Selling (C 1)	\$497,657	\$343,673	\$153,984	E-197	-\$12,392	\$485,265	52.6359%	\$0	\$255,424	\$180,784	\$74,640

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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
198	913.000	Sales Advertising Expense (C 1)	\$0	\$0	\$0	E-198	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
199	916.000	Miscellaneous Sales Expense (C 1)	\$0	\$0	\$0	E-199	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
200		TOTAL SALES EXPENSES	\$497,657	\$343,673	\$153,984		-\$12,392	\$485,265		\$0	\$255,424	\$180,784	\$74,640
201		ADMIN. & GENERAL EXPENSES											
202		OPERATION- ADMIN. & GENERAL EXP.											
203	920.000	Administrative & General Salaries - Allocated (Sal&Wg)	\$37,440,495	\$27,055,073	\$10,385,422	E-203	-\$1,871,283	\$35,569,212	53.3403%	\$0	\$18,972,725	\$14,422,365	\$4,550,360
204	920.000	Administrative & General Salaries - MO	-\$28,240	\$0	-\$28,240	E-204	-\$2,098,258	-\$2,126,498	100.0000%	\$0	-\$2,126,498	\$0	-\$2,126,498
205	920.000	Administrative & General Salaries - KS	\$1,237,847	\$0	\$1,237,847	E-205	\$0	\$1,237,847	0.0000%	\$0	\$0	\$0	\$0
206	921.000	Administrative & General Office Supplies - Allocated (energy)	-\$1,031,213	\$6,715	-\$1,037,928	E-206	-\$62,896	-\$1,094,109	56.6000%	\$0	-\$619,266	\$3,798	-\$623,064
207	921.000	Administrative & General Office Supplies - MO	-\$14,653	\$0	-\$14,653	E-207	\$14,653	\$0	100.0000%	\$0	\$0	\$0	\$0
208	921.000	Administrative & General Office Supplies - KS	\$448	\$0	\$448	E-208	\$0	\$448	0.0000%	\$0	\$0	\$0	\$0
209	922.000	Administrative Expense Transfer Credit (energy)	-\$15,156,259	-\$732,924	-\$14,423,335	E-209	-\$1,224,166	-\$16,380,425	56.6000%	\$0	-\$9,271,320	-\$414,579	-\$8,856,741
210	923.000	Outside Services Employed - Allocated (energy)	\$13,802,744	\$0	\$13,802,744	E-210	\$227,507	\$14,030,251	56.6000%	\$0	\$7,941,122	\$0	\$7,941,122
211	923.000	Outside Services Employed - MO	-\$17,387	\$0	-\$17,387	E-211	\$989,946	\$972,559	100.0000%	\$0	\$972,559	\$0	\$972,559
212	923.000	Outside Services Employed - KS	\$119,762	\$0	\$119,762	E-212	\$0	\$119,762	0.0000%	\$0	\$0	\$0	\$0
213	924.000	Property Insurance (General Plant)	\$4,118,677	\$0	\$4,118,677	E-213	-\$154,852	\$3,963,825	53.4450%	\$0	\$2,118,466	\$0	\$2,118,466
214	925.000	Injuries and Damages (Sal&Wg)	\$17,260,449	\$6,533	\$17,253,916	E-214	-\$10,166,065	\$7,094,384	53.3403%	\$0	\$3,784,166	\$3,483	\$3,780,683
215	926.000	Employee Pensions (Sal&Wg)	\$51,856,765	\$58	\$51,856,707	E-215	-\$59,511	\$51,797,254	53.3403%	\$0	\$27,628,811	\$31	\$27,628,780
216	926.000	Employee Benefits - OPEB - Allocated (Sal&Wg)	\$3,498,203	\$0	\$3,498,203	E-216	\$0	\$3,498,203	53.3403%	\$0	\$1,865,952	\$0	\$1,865,952
217	926.000	Employee Benefits - OPEB - 100% MO	-\$326,914	\$0	-\$326,914	E-217	\$0	-\$326,914	100.0000%	\$0	-\$326,914	\$0	-\$326,914
218	926.000	Employee Benefits - OPEB - 100% KS	-\$545,034	\$0	-\$545,034	E-218	\$0	-\$545,034	0.0000%	\$0	\$0	\$0	\$0
219	926.000	Other Miscellaneous Employee Benefits (Sal&Wg)	\$30,551,765	\$0	\$30,551,765	E-219	\$0	\$30,551,765	53.3403%	\$0	\$16,296,403	\$0	\$16,296,403
220	927.000	Franchise Requirements (General)	\$0	\$0	\$0	E-220	\$0	\$0	53.4450%	\$0	\$0	\$0	\$0
221	928.000	Misc. Regulatory Commission Filings (Demand)	\$2,070,759	\$879	\$2,069,880	E-221	\$164,752	\$2,235,511	52.7600%	\$0	\$1,179,456	\$464	\$1,178,992
222	928.003	Reg Commission Expense - FERC Assessment (demand)	\$950,898	\$0	\$950,898	E-222	\$342,892	\$1,293,790	52.7600%	\$0	\$682,604	\$0	\$682,604
223	928.002	Reg Commission Expense - MPSC Assessment - 100% MO	\$1,671,917	\$0	\$1,671,917	E-223	-\$409	\$1,671,508	100.0000%	\$0	\$1,671,508	-\$409	\$1,671,917
224	928.001	Reg Commission Expense - KCC Assessment - 100% KS	\$1,267,345	\$0	\$1,267,345	E-224	\$0	\$1,267,345	0.0000%	\$0	\$0	\$0	\$0
225	928.011	Reg Commission Expense - MO Proceedings - 100% MO	\$1,179,070	\$726,770	\$452,300	E-225	-\$546,855	\$632,215	100.0000%	\$0	\$632,215	\$726,322	-\$94,107
226	928.012	Reg Commission Expense - KS Proceedings - 100% KS	\$695,703	\$663,480	\$32,223	E-226	\$0	\$695,703	0.0000%	\$0	\$0	\$0	\$0
227	928.020	Reg Commission Expense - FERC Proceedings - Allocated (demand)	\$0	\$0	\$0	E-227	\$0	\$0	52.7600%	\$0	\$0	\$0	\$0
228	928.023	Reg Commission Expense - FERC Proceedings - 100% FERC	\$0	\$0	\$0	E-228	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	928.030	Load Research Expense - 100% MO	\$0	\$0	\$0	E-229	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
230	929.000	Duplicate Charges - Credit (General)	\$0	\$0	\$0	E-230	\$0	\$0	53.4450%	\$0	\$0	\$0	\$0
231	930.100	General Advertising Expense - Allocated (C 1)	\$0	\$0	\$0	E-231	\$0	\$0	52.6359%	\$0	\$0	\$0	\$0
232	930.100	General Advertising Expense - MO	\$0	\$0	\$0	E-232	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
233	930.200	Misc. General Expense (energy)	\$6,167,615	\$19,880	\$6,147,735	E-233	-\$864,451	\$5,303,164	56.6000%	\$0	\$3,001,591	\$11,245	\$2,990,346
234	931.000	Admin & General Expense - Rents - Allocated (energy)	\$3,696,266	\$0	\$3,696,266	E-234	\$0	\$3,696,266	56.6000%	\$0	\$2,092,087	\$0	\$2,092,087
235	931.000	Admin & General Expense - Rents - MO	-\$299,477	\$0	-\$299,477	E-235	\$0	-\$299,477	100.0000%	\$0	-\$299,477	\$0	-\$299,477

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											L + M = K		
236	931.000	Admin & General Expense - Rents - KS	\$0	\$0	\$0	E-236	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
237	933.000	Transportation Expense (Dist Pkt)	\$0	\$0	\$0	E-237	-\$5,315,608	-\$5,315,608	55.3855%	\$0	-\$2,944,076	\$0	-\$2,944,076
238		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$160,167,551	\$27,746,464	\$132,421,087		-\$20,624,604	\$139,542,947		\$0	\$73,252,114	\$14,752,720	\$58,499,394
239		MAINT., ADMIN. & GENERAL EXP.											
240	935.000	Maintenance of General Plant (General)	\$8,303,177	\$118,276	\$8,184,901	E-240	\$934,965	\$9,238,142	53.4450%	\$0	\$4,937,325	\$63,174	\$4,874,151
241		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$8,303,177	\$118,276	\$8,184,901		\$934,965	\$9,238,142		\$0	\$4,937,325	\$63,174	\$4,874,151
242		TOTAL ADMIN. & GENERAL EXPENSES	\$168,470,728	\$27,864,740	\$140,605,988		-\$19,689,639	\$148,781,089		\$0	\$78,189,439	\$14,815,894	\$63,373,545
243		DEPRECIATION EXPENSE											
244	403.000	Depreciation Expense, Dep. Exp.	\$221,472,130	See note (1)	See note (1)	E-244	See note (1)	\$221,472,130	100.0000%	-\$96,180,835	\$125,291,295	See note (1)	See note (1)
245	403.001	Other Depreciation	\$15,070,813			E-245		\$15,070,813	0.0000%	\$0	\$0		
246		TOTAL DEPRECIATION EXPENSE	\$236,542,943	\$0	\$0		\$0	\$236,542,943		-\$96,180,835	\$125,291,295	\$0	\$0
247		AMORTIZATION EXPENSE											
248	404.000	Amortization - Limited Term Plant - Allocated (General)	\$1,996,919	\$0	\$1,996,919	E-248	-\$72,640	\$1,924,279	53.4450%	\$0	\$1,028,431	\$0	\$1,028,431
249	405.001	Amortization - Transource Liability - MO	\$0	\$0	\$0	E-249	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
250	450.001	Amortization - Iatan 1 & Common - MO	\$0	\$0	\$0	E-250	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
251	405.001	Amortization - Iatan Reg Asset & Other Non-Plant - MO	\$1,126,101	\$0	\$1,126,101	E-251	\$0	\$1,126,101	100.0000%	\$0	\$1,126,101	\$0	\$1,126,101
252	405.001	Amortization - Iatan Reg Asset & Oth Non-Plant - KS	\$193,102	\$0	\$193,102	E-252	\$0	\$193,102	0.0000%	\$0	\$0	\$0	\$0
253	405.010	Amortization of Other Plant - Allocated (General)	\$31,358,365	\$0	\$31,358,365	E-253	-\$553,932	\$30,804,433	53.4450%	\$0	\$16,463,429	\$0	\$16,463,429
254	405.010	Amortization of Unrecovered Reserve - KS	\$1,661,925	\$0	\$1,661,925	E-254	\$0	\$1,661,925	0.0000%	\$0	\$0	\$0	\$0
255	405.010	Amortization of Unrecovered Dist Meters - KS	\$1,115,338	\$0	\$1,115,338	E-255	\$0	\$1,115,338	0.0000%	\$0	\$0	\$0	\$0
256	407.300	Regulatory Debits (NonJur)	\$1,547,966	\$0	\$1,547,966	E-256	\$0	\$1,547,966	0.0000%	\$0	\$0	\$0	\$0
257	407.300	Regulatory Credits (NonJur)	-\$28,344,834	\$0	-\$28,344,834	E-257	\$0	-\$28,344,834	0.0000%	\$0	\$0	\$0	\$0
258	411.100	Accretion Expense - Asset Retirement Obligation (Non Jurisdictional)	\$12,916,471	\$0	\$12,916,471	E-258	\$0	\$12,916,471	0.0000%	\$0	\$0	\$0	\$0
259	411.000	Write Down - Emissions Allowance Liabilities - Wholesale (Non Jurisdictional)	\$0	\$0	\$0	E-259	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
260		TOTAL AMORTIZATION EXPENSE	\$23,571,353	\$0	\$23,571,353		-\$626,572	\$22,944,781		\$0	\$18,617,961	\$0	\$18,617,961
261		OTHER OPERATING EXPENSES											
262	408.100	KS Property Tax RIDER	\$247,517	\$0	\$247,517	E-262	\$0	\$247,517	0.0000%	\$0	\$0	\$0	\$0
263	408.120	Property Tax (General)	\$97,649,724	\$0	\$97,649,724	E-263	\$413,987	\$98,063,711	53.4450%	\$0	\$52,410,150	\$0	\$52,410,150
264	408.140	Payroll Tax, incl Unemployment (Sal&Wg)	\$12,340,870	\$0	\$12,340,870	E-264	\$427,408	\$12,768,278	53.3403%	\$0	\$6,810,638	\$0	\$6,810,638
265	408.140	ORVS - KS	\$41,152	\$0	\$41,152	E-265	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
266	408.103	Other Miscellaneous Taxes (General)	\$2,808	\$0	\$2,808	E-266	\$0	\$2,808	53.4450%	\$0	\$1,501	\$0	\$1,501
267	408.130	Gross Receipts Tax - 100% MO	\$69,845,702	\$0	\$69,845,702	E-267	-\$69,845,702	\$0	100.0000%	\$0	\$0	\$0	\$0
268	408.110	KCMO City Earnings Tax - 100% MO	\$240,945	\$0	\$240,945	E-268	-\$96,949	\$143,996	100.0000%	\$0	\$143,996	\$0	\$143,996
269		TOTAL OTHER OPERATING EXPENSES	\$180,368,718	\$0	\$180,368,718		-\$69,101,256	\$111,267,462		\$0	\$59,366,285	\$0	\$59,366,285
270		TOTAL OPERATING EXPENSE	\$1,395,866,172	\$168,741,402	\$990,581,827		-\$123,547,098	\$1,272,319,074		-\$91,779,193	\$714,384,620	\$89,997,349	\$499,095,976
271		NET INCOME BEFORE TAXES	\$481,685,895					\$605,232,993		-\$20,366,307	\$244,913,798		
272		INCOME TAXES											
273	409.100	Current Income Taxes	\$61,714,784	See note (1)	See note (1)	E-273	See note (1)	\$61,714,784	100.0000%	-\$23,505,151	\$38,209,633	See note (1)	See note (1)
274		TOTAL INCOME TAXES	\$61,714,784					\$61,714,784		-\$23,505,151	\$38,209,633		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
275		DEFERRED INCOME TAXES											
276	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$67,061,442	See note (1)	See note (1)	E-276	See note (1)	\$67,061,442	100.0000%	-\$60,749,414	\$6,312,028	See note (1)	See note (1)
277	411.410	Amortization of Deferred ITC	-\$962,914			E-277		-\$962,914	100.0000%	\$389,281	-\$573,633		
278	411.100	Amort of Excess Deferred Income Taxes	\$0			E-278		\$0	100.0000%	-\$247,112	-\$247,112		
279	411.200	Amort of Prior Deferred Taxes - Tax Rate Change	\$0			E-279		\$0	100.0000%	\$0	\$0		
280	411.300	Amortization of R&D Credit	\$0			E-280		\$0	100.0000%	\$0	\$0		
281	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-281		\$0	100.0000%	\$354,438	\$354,438		
282		TOTAL DEFERRED INCOME TAXES	\$66,098,528					\$66,098,528		-\$60,252,807	\$5,845,721		
283		NET OPERATING INCOME	\$353,872,583					\$477,419,681		\$63,391,651	\$200,858,444		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- MO	440.000	\$0	\$0	\$0	\$0	-\$35,525,525	-\$35,525,525
	1. To remove unbilled revenue (Nieto)		\$0	\$0		\$0	\$1,200,749	
	2. To remove FAC from test year (Nieto)		\$0	\$0		\$0	-\$24,019,247	
	3. To remove billed MEEIA (Nieto)		\$0	\$0		\$0	-\$44,248,288	
	4. To remove unbilled MEEIA (Nieto)		\$0	\$0		\$0	-\$1,751,769	
	5. To remove Mpower (Cox).		\$0	\$0		\$0	\$13,967	
	6. Company recalculated (Cox).		\$0	\$0		\$0	\$2,125,260	
	7. To remove EDR (Cox).		\$0	\$0		\$0	\$2,984,360	
	8. Update period adjustment (Cox).		\$0	\$0		\$0	-\$2,407,786	
	9. Billing adjustment (Cox).		\$0	\$0		\$0	-\$1,669,391	
	10. Large power customer rate switchers (Roling/Perez).		\$0	\$0		\$0	\$33,166	
	11. Non-LP rate switcher (Cox).		\$0	\$0		\$0	\$726,570	
	12. MEEIA weather norm and 365 day adjustment (Kliethermes/Won).		\$0	\$0		\$0	\$13,885,280	
	13. Growth adjustment (Nieto).		\$0	\$0		\$0	\$35,168	
	14. Rate increase annualization (Cox).		\$0	\$0		\$0	\$18,372,476	
	15. Total EDR (Lange).		\$0	\$0		\$0	-\$2,440,916	
	16. Adjust to GL (Nieto).		\$0	\$0		\$0	\$1,634,876	
Rev-3	Gross Receipts Tax in MO Revenue	440.000	\$0	\$0	\$0	\$0	-\$71,722,644	-\$71,722,644
	1. To remove gross receipt taxes revenue (Nieto).		\$0	\$0		\$0	-\$71,722,644	
Rev-4	Amort of Off System Sales Margin Rate Refund	440.000	\$0	\$0	\$0	\$0	\$27,247	\$27,247
	1. To include an annual amortization of Off-System Sales Margin (Lyons).		\$0	\$0		\$0	\$27,247	
Rev-8	Sales for Resale - Capacity (demand)	447.012	\$0	\$0	\$0	\$0	-\$1,053,982	-\$1,053,982
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons).		\$0	\$0		\$0	-\$1,053,982	
Rev-10	Sales for Resale - Retail (energy)	447.020	\$0	\$0	\$0	\$0	\$511,156	\$511,156
	1. Adjustment to annualize Firm Energy Sales (Lyons).		\$0	\$0		\$0	\$511,156	
Rev-11	Sales for Resale - Bulk (energy)	447.030	\$0	\$0	\$0	\$0	-\$4,567,166	-\$4,567,166
	1. To annualize Non-Firm Off System sales - Energy (Lyons).		\$0	\$0		\$0	\$454,255	
	2. Adjustment to annualize Transmission Congestion Rights (Lyons).		\$0	\$0		\$0	\$92,467	
	3. Adjustment to annualize Ancillary Services (Lyons).		\$0	\$0		\$0	-\$2,009,422	
	4. Adjustment to annualize Revenue Neutral Uplift Charges (Lyons).		\$0	\$0		\$0	-\$3,066,290	

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	5. Adjustment to annualize MINT line losses (Lyons).		\$0	\$0		\$0	-\$38,176	
Rev-15	Provision for Rate Refund Riders - MO	449.110	\$0	\$0	\$0	\$0	-\$842,573	-\$842,573
	1. To eliminate rider revenue (Lyons)		\$0	\$0		\$0	-\$842,573	
Rev-16	Forfeited Discounts - MO	450.001	\$0	\$0	\$0	\$0	-\$221,296	-\$221,296
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To remove gross receipt taxes revenue (Nieto).		\$0	\$0		\$0	-\$142,472	
	3. To adjust revenue for Forfeited Discounts (Nieto).		\$0	\$0		\$0	-\$78,824	
Rev-26	Transmission For Others - energy	456.100	\$0	\$0	\$0	\$0	\$1,249,283	\$1,249,283
	1. To remove test year Allconnect revenues (Majors)		\$0	\$0		\$0	-\$30,788	
	2. To annualize transmission revenue based on 12 months ending December 31, 2017 (Majors)		\$0	\$0		\$0	\$1,280,071	
E-4	Steam Ops - Superv & Engineering - demand	500.000	-\$3,567	-\$451,862	-\$455,429	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$3,567	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$451,862		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-5	Prod Steam Oper - Iatan 1&2 - 100% MO	500.000	\$0	\$0	\$0	\$0	-\$1,051,989	-\$1,051,989
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		\$0	\$0		\$0	\$0	
	2. To adjust for Iatan 2 and Common Tracker (Taylor).		\$0	\$0		\$0	-\$1,218,176	
	3. Adjustment to remove the test year for the MO River Flood. (Taylor)		\$0	\$0		\$0	\$166,187	
E-7	Fuel Expense - Coal - energy	501.000	\$0	-\$14,340,357	-\$14,340,357	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		\$0	\$0		\$0	\$0	
	2. To annualize coal and freight expense (Young).		\$0	-\$13,702,547		\$0	\$0	
	3. To annualize unit train and train lease expense (Young).		\$0	-\$94,974		\$0	\$0	
	4. To eliminate unit train property taxes (Young).		\$0	-\$37,388		\$0	\$0	
	5. To eliminate unit train depreciation (Young).		\$0	-\$520,984		\$0	\$0	
	6. To eliminate test year Wolf Creek Settlement expense (Young).		\$0	\$15,536		\$0	\$0	
	7. No adjustment		\$0	\$0		\$0	\$0	
	8. No adjustment		\$0	\$0		\$0	\$0	
E-8	Fuel Expense - Oil - energy	501.000	\$0	\$1,767,572	\$1,767,572	\$0	\$0	\$0
	1. To annualize start-up oil expense (Young).		\$0	\$1,767,572		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-9	Fuel Expense - Gas - energy	501.000	\$0	-\$1,518,812	-\$1,518,812	\$0	\$0	\$0
	1. To annualize start-up gas expense (Young).		\$0	-\$1,518,812		\$0	\$0	
E-12	Fuel Expense - Additives - energy	501.300	\$0	-\$103,906	-\$103,906	\$0	\$0	\$0
	1. To annualize fuel additives expense (Young).		\$0	\$78,926		\$0	\$0	
	2. To annualize ammonia expense (Young).		\$0	-\$182,832		\$0	\$0	
E-13	Fuel Expense - Residuals - energy	501.400	-\$82	\$507,932	\$507,850	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$82	\$0		\$0	\$0	
	2. To annualize residuals expense (Young).		\$0	\$507,932		\$0	\$0	
E-14	Fuel Expense - Residuals - energy - Non-FAC	501.420	-\$65	\$87,319	\$87,254	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$65	\$0		\$0	\$0	
	2. To annualize residuals expense (Young).		\$0	\$87,319		\$0	\$0	
E-15	Fuel Handling - Coal - energy	501.500	-\$5,145	\$0	-\$5,145	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$5,145	\$0		\$0	\$0	
E-16	Steam Operating Expense - demand	502.000	-\$6,038	\$0	-\$6,038	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$6,038	\$0		\$0	\$0	
E-19	Steam Operating Electric Expense - demand	505.000	-\$3,209	\$0	-\$3,209	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$3,209	\$0		\$0	\$0	
E-22	Misc. Other Power Expenses - demand	506.000	-\$3,292	\$1,861	-\$1,431	\$0	-\$455,587	-\$455,587
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$3,292	\$0		\$0	\$0	
	2. To reverse Test Year Journal Entries (Young).		\$0	\$0		\$0	-\$455,587	
	3. To include an annualized level of IT software expense (Lyons).		\$0	\$1,861		\$0	\$0	
	4. To adjust the 2011 Flood O&M amortization (Taylor).		\$0	\$0		\$0	\$0	
E-36	Steam Maintenance Suprv & Engineering - demand	510.000	-\$2,801	-\$128,307	-\$131,108	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$2,801	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	-\$128,307		\$0	\$0	
E-39	Maintenance of Structures - demand	511.000	-\$947	\$271,935	\$270,988	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$947	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	\$271,935		\$0	\$0	
E-42	Maintenance of Boiler Plant - demand	512.000	-\$5,706	-\$4,543,289	-\$4,548,995	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$5,706	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	-\$4,543,289		\$0	\$0	
E-45	Maintenance of Electric Plant - demand	513.000	-\$946	\$1,059,640	\$1,058,694	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$946	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-wage Maintenance O&M (Taylor)		\$0	\$1,059,640		\$0	\$0	
E-48	Maintenance of Misc. Steam Plant - demand	514.000	-\$20	\$90,712	\$90,692	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$20	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$90,712		\$0	\$0	
E-55	Prod Nuclear Oper - Superv & Engineering - demand	517.000	-\$4,041	\$0	-\$4,041	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$4,041	\$0		\$0	\$0	
E-56	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	518.000	\$0	-\$204,690	-\$204,690	\$0	\$0	\$0
	1. To annualize nuclear fuel expense (Young).		\$0	-\$284,956		\$0	\$0	
	2. To annualize Wolf Creek start-up oil expense (Young).		\$0	\$80,266		\$0	\$0	
E-59	Coolants and Water - demand	519.000	-\$1,414	\$723,937	\$722,523	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$1,414	\$0		\$0	\$0	
	2. To Annualized Wolf Creek Water Contract Expense (Young)		\$0	\$723,937		\$0	\$0	
E-60	Steam Expense - demand	520.000	-\$6,673	\$0	-\$6,673	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$6,673	\$0		\$0	\$0	
E-62	Electric Expense - demand	523.000	-\$910	\$0	-\$910	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$910	\$0		\$0	\$0	
E-63	Misc. Nuclear Power Expenses - Allocated - demand	524.000	-\$6,712	\$0	-\$6,712	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$6,712	\$0		\$0	\$0	
E-64	Misc. Nuclear Power Expenses - 100% MO	524.000	\$844	\$0	\$844	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		\$844	\$0		\$0	\$0	
E-69	Refueling Outage Amort - demand	524.950	\$0	-\$222,028	-\$222,028	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for Wolf Creek Refueling Amortization (Taylor).		\$0	-\$222,028		\$0	\$0	

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E-70	Refueling Outage Amort - MO	524.950	\$0	\$0	\$0	\$0	-\$201,816	-\$201,816
	1. To adjust for Wolf Creek Refueling #18 Amortization-1 (Taylor).		\$0	\$0		\$0	-\$201,816	
E-74	Prod Nuclear Maint - Suprv & Engineering -demand	528.000	-\$1,679	-\$890,675	-\$892,354	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$1,679	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$890,675		\$0	\$0	
E-76	Prod Nuclear Maint - Maint of Structures - demand	529.000	-\$1,296	\$45,063	\$43,767	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$1,296	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$45,063		\$0	\$0	
E-78	Prod Nuclear Maint - Maint Reactor Plant demand	530.000	-\$985	-\$2,014,656	-\$2,015,641	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$985	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$2,014,656		\$0	\$0	
E-79	Nuclear Maintenance Outage Expense Reversal	530.900	\$343	\$4,478,224	\$4,478,567	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$4,478,224		\$0	\$0	
	2. To annualize payroll expense (Nieto)		\$343	\$0		\$0	\$0	
E-80	Refueling Outage Maint Amortization - demand	530.950	\$0	\$629,242	\$629,242	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		\$0	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$1,135,406		\$0	\$0	
	3. No adjustment.		\$0	\$0		\$0	\$0	
	4. To adjust for Wolf Creek Refueling Amortization (Taylor).		\$0	-\$506,164		\$0	\$0	
E-81	Refueling Outage Maint Amortization ER- 2009- 0089 MO Only	530.950	\$0	\$0	\$0	\$0	-\$605,449	-\$605,449
	1. To adjust for Wolf Creek Refueling #18 Amortization-1 (Taylor)		\$0	\$0		\$0	-\$605,449	
E-83	Prod Nuclear Maint - Electric Plant - demand	531.000	-\$1,125	-\$1,530,695	-\$1,531,820	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$1,125	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$1,530,695		\$0	\$0	
E-85	Prod Nuclear Maint - Misc. Plant - demand	532.000	-\$775	\$312,227	\$311,452	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$775	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$312,227		\$0	\$0	

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E-97	Prod Turbine Oper - Suprv & Engineering - demand	546.100	-\$48	-\$8,566	-\$8,614	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$48	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$8,566		\$0	\$0	
E-98	Other Fuel Expense - Oil - energy	547.000	-\$29	-\$1,025,287	-\$1,025,316	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$29	\$0		\$0	\$0	
	2. To annualize oil expense (Young).		\$0	-\$1,025,287		\$0	\$0	
E-99	Other Fuel Expense - Gas - energy	547.000	\$0	-\$1,368,587	-\$1,368,587	\$0	\$0	\$0
	1. To annualize variable gas expense (Young).		\$0	-\$2,473,479		\$0	\$0	
	2. To annualize firm gas expense (Young).		\$0	\$1,104,892		\$0	\$0	
E-100	Other Fuel Expense - Hedging - MO	547.000	\$0	\$171,210	\$171,210	\$0	\$0	\$0
	1. To eliminate gas hedging expense (Young).		\$0	\$171,210		\$0	\$0	
E-101	Other Fuel Expense - Additives - energy	547.000	\$0	-\$20,520	-\$20,520	\$0	\$0	\$0
	1. To eliminate premium ammonia expense (Young).		\$0	-\$20,520		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. No Adjustment		\$0	\$0		\$0	\$0	
	5. No Adjustment		\$0	\$0		\$0	\$0	
E-103	Other Power Generation Expense - demand	548.000	-\$387	\$0	-\$387	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$387	\$0		\$0	\$0	
E-104	Misc. Other Power Generation Expense - demand	549.000	-\$239	\$0	-\$239	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$239	\$0		\$0	\$0	
E-107	Other Maint - Suprv & Engineering - Structures, General & Misc - demand	551.000	-\$31	-\$336	-\$367	\$0	\$0	\$0
	1. To Annualize Payroll as of Dec. 31, 2017 (Nieto)		-\$31	\$0		\$0	\$0	
	2. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$336		\$0	\$0	
E-108	Other General Maintenance - Structures - demand	552.000	-\$22	-\$8,465	-\$8,487	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$8,465		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$22	\$0		\$0	\$0	
E-109	Other General Maintenance - General Plant - demand	553.000	-\$791	\$171,555	\$170,764	\$0	\$0	\$0

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	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$165,592		\$0	\$0	
	2. To include a normalized level of maintenance expense for the Greenwood Solar Facility. (Lyons)		\$0	\$5,963		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$791	\$0		\$0	\$0	
E-110	Other General Maintenance - Misc. Other General Plant - demand	554.000	-\$5	-\$18,498	-\$18,503	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$18,498		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$5	\$0		\$0	\$0	
E-114	Purchased Power - Energy	555.000	\$0	-\$25,965,880	-\$25,965,880	\$0	\$0	\$0
	1. To adjust for purchased power for July growth.		\$0	\$0		\$0	\$0	
	2. To include an annual level of border customers and parallel gen (Lyons).		\$0	\$1,194,382		\$0	\$0	
	3. To annualize purchased power expense (Young).		\$0	-\$27,160,262		\$0	\$0	
E-117	System Control and Load Dispatch - demand	556.000	-\$976	\$0	-\$976	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$976	\$0		\$0	\$0	
E-118	Prod - Other - Other Expenses - demand	557.000	-\$2,270	-\$562,050	-\$564,320	\$0	\$0	\$0
	1. To include an annualized level of IT software expense (Lyons).		\$0	-\$5,867		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$2,270	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$556,183		\$0	\$0	
E-120	373KCPFAC 10200 MO	557.100	\$0	\$32,083,781	\$32,083,781	\$0	\$0	\$0
	1. To eliminate FAC underrecovery (Nieto)		\$0	\$32,083,781		\$0	\$0	
E-125	Transmission Oper - Suprv & Engineering - demand	560.000	-\$316	-\$98,514	-\$98,830	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$316	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$98,514		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
E-126	Transmission Oper - Load Dispatch - energy	561.000	-\$443	-\$312,966	-\$313,409	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$443	\$0		\$0	\$0	
	2. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	-\$312,966		\$0	\$0	
E-127	Transmission Oper - Station Expenses - demand	562.000	-\$314	\$0	-\$314	\$0	\$0	\$0

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	1. To annualize payroll expense (Nieto)		-\$314	\$0		\$0	\$0	
E-128	Transmission Oper - Overhead Line Expenses - demand	563.000	-\$2	\$0	-\$2	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$2	\$0		\$0	\$0	
E-130	Transmission of Electricity by Others - energy	565.000	\$0	\$7,097,310	\$7,097,310	\$0	\$0	\$0
	1. To annualize transmission revenue based on 12 months ending December 31, 2017 (Majors).		\$0	\$7,254,794		\$0	\$0	
	2. To remove transmission expense to remove FERC incentives related to the Transource Missouri projects (Majors)		\$0	-\$157,484		\$0	\$0	
E-133	Misc. Transmission Expense - demand	566.000	-\$771	\$0	-\$771	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$771	\$0		\$0	\$0	
E-135	Regional Transmission Operation - energy	575.000	\$0	\$555,021	\$555,021	\$0	\$0	\$0
	1. To annualize Southwest Power Pool Administrative Fees (Majors)		\$0	\$555,021		\$0	\$0	
E-138	Transmission Maint - Suprv & Engineering - demand	568.000	\$19	\$7,750	\$7,769	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$7,750		\$0	\$0	
	2. To annualize payroll expense (Nieto)		\$19	\$0		\$0	\$0	
E-140	Transmission Maint - Station Equipment - demand	570.000	-\$230	\$78,166	\$77,936	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$78,166		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$230	\$0		\$0	\$0	
E-141	Transmission Maint - Overhead Lines - demand	571.000	-\$30	\$60,390	\$60,360	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$60,390		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$30	\$0		\$0	\$0	
E-142	Transmission Maint - Underground Line - demand	572.000	\$0	\$26,372	\$26,372	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$26,372		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-143	Transmission Maint - Misc Trans Plant - demand	573.000	\$0	-\$7,817	-\$7,817	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$7,817		\$0	\$0	
E-149	Distribution Oper - Suprv & Engineering (Dist Plt)	580.000	-\$1,092	-\$459,506	-\$460,598	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,092	\$0		\$0	\$0	

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	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$459,506		\$0	\$0	
	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
	6. To adjust for assistance to other utilities.		\$0	\$0		\$0	\$0	
	7. To adjust for distribution training expense.		\$0	\$0		\$0	\$0	
E-150	Distribution Oper - Load Dispatch (Dist Plt)	581.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$312	\$0		\$0	\$0	
E-151	Distribution Oper - Station Expenses (Acct 362)	582.000	-\$44	\$0	-\$44	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$44	\$0		\$0	\$0	
E-152	Distribution Oper - Overhead Line Expenses (Acct 367)	583.000	-\$1,020	-\$10,789	-\$11,809	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,020	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$10,789		\$0	\$0	
E-153	Distribution Oper - Underground Line Expenses	584.000	-\$585	-\$10,771	-\$11,356	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$585	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$10,771		\$0	\$0	
E-155	Distribution Oper - Meters Expense (Acct 370)	586.000	-\$1,450	-\$16,120	-\$17,570	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$1,450	\$0		\$0	\$0	
	2. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$16,120		\$0	\$0	
E-156	Distribution Oper - Customer Install Expense (Acct 371)	587.000	-\$116	\$0	-\$116	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$116	\$0		\$0	\$0	
E-157	Distribution Oper - Misc. Distribution Expense (Dist Plt)	588.000	-\$3,869	-\$19,634	-\$23,503	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	-\$209		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$3,869	\$0		\$0	\$0	
	3. To adjust for the Owensville Purchase.		\$0	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$3,264		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$16,161		\$0	\$0	
E-158	Distribution Oper - Rents (Dist Plt)	589.000	-\$6	\$0	-\$6	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$6	\$0		\$0	\$0	

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E-161	Distribution Maint - Suprv & Engineering (Dist Plt)	590.000	-\$57	\$2,057	\$2,000	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$2,057		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$57	\$0		\$0	\$0	
E-162	Distribution Maint - Structures (Acct 361)	591.000	\$0	\$68,740	\$68,740	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$68,740		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	Distribution Maint - Station Equipment (Acct 362)	592.000	-\$388	-\$33,246	-\$33,634	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$33,246		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$388	\$0		\$0	\$0	
E-164	Distribution Maint - Overhead Lines (Acct 365)	593.000	-\$4,152	-\$103,126	-\$107,278	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$102,626		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$500		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$4,152	\$0		\$0	\$0	
E-165	Distribution Maint - Underground Lines (Acct 367)	594.000	-\$902	\$165,513	\$164,611	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$165,513		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$902	\$0		\$0	\$0	
E-166	Distribution Maint - Line Transformers (Acct 368)	595.000	-\$155	\$10,928	\$10,773	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$10,928		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$155	\$0		\$0	\$0	
E-167	Distribution Maint - Street Light & Signals (Acct 373)	596.000	-\$148	\$158,526	\$158,378	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$158,526		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$148	\$0		\$0	\$0	
E-168	Distribution Maint - Meters (Acct 370)	597.000	-\$34	\$46,379	\$46,345	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	\$46,379		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$34	\$0		\$0	\$0	
E-169	Distribution Maint - Misc. Distribution Pin (Dist Plt)	598.000	-\$359	-\$229,801	-\$230,160	\$0	\$0	\$0
	1. To Normalize and Annualize Non-Wage Maintenance O&M (Taylor)		\$0	-\$167,538		\$0	\$0	

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	2. To include an annualized level of IT software expense (Lyons).		\$0	-\$12,044		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$359	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$50,219		\$0	\$0	
E-173	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses (C 1)	901.000	-\$166	-\$1,004	-\$1,170	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$166	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,004		\$0	\$0	
	3. To adjust for adding interest on customer surety deposits.		\$0	\$0		\$0	\$0	
E-174	Customer Accounts Expense - Meter Reading (C 1)	902.000	-\$497	\$586,375	\$585,878	\$0	\$0	\$0
	1. To annualize AMI Meter Reading Expense (Young)		\$0	\$587,826		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$497	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,451		\$0	\$0	
E-175	Customer Accounts Expense - Records & Collection (C 1)	903.000	-\$4,934	-\$23,026	-\$27,960	\$0	\$0	\$0
	1. To adjust for Check/Credit card fees (Taylor).		\$0	\$45,412		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$4,934	\$0		\$0	\$0	
	3. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$68,438		\$0	\$0	
E-176	Customer Accounts Expense - Interest on Deposits 100% MO	903.000	\$0	\$0	\$0	\$0	\$225,288	\$225,288
	1. To record interest on Customer Deposits (Nieto).		\$0	\$0		\$0	\$47,480	
	2. To reclassify interest paid on Customer Deposits to account 903000 (Nieto).		\$0	\$0		\$0	\$177,808	
E-179	Uncollectible Accounts - 100% KS	904.000	\$0	\$0	\$0	\$0	\$5,453,715	\$5,453,715
	1. To adjust for bad debt expense (Nieto).		\$0	\$0		\$0	\$5,453,715	
E-180	Customer Accounts Expense - Misc. (C 1)	905.000	-\$175	\$2,919,434	\$2,919,259	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$175	\$0		\$0	\$0	
	2. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$1,755,812		\$0	\$0	
	3. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor).		\$0	\$1,163,622		\$0	\$0	
E-183	Customer Service - Supervision (C 1)	907.000	-\$55	\$0	-\$55	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$55	\$0		\$0	\$0	
	2. To adjust for incentive compensation.		\$0	\$0		\$0	\$0	

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	3. To adjust for long term incentive compensation.		\$0	\$0		\$0	\$0	
	4. To adjust for employee level.		\$0	\$0		\$0	\$0	
	5. To adjust for VS 11 labor.		\$0	\$0		\$0	\$0	
	6. To adjust for the Owensville purchase.		\$0	\$0		\$0	\$0	
E-184	Customer Assistance Expenses - Allocated (C 1)	908.000	-\$509	\$170,637	\$170,128	\$0	-\$389,865	-\$389,865
	1. To remove portion of surveys related to political questions (Young)		\$0	-\$1,844		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To remove test year advertising expenses (Nieto).		\$0	\$172,481		\$0	\$0	
	4. To annualize payroll expense (Nieto)		-\$509	\$0		\$0	\$0	
	5. To annualize Income Eligible Weatherization Expense (Taylor).		\$0	\$0		\$0	-\$260,836	
	6. To annualize Economic Relief Pilot Program Expense (Taylor).		\$0	\$0		\$0	-\$129,029	
E-185	Customer Assistance Expenses - DSM - MO	908.000	\$0	\$0	\$0	\$0	\$188,599	\$188,599
	1. To annualize the DSM Program amortization (Taylor).		\$0	\$0		\$0	-\$436,911	
	2. To annualize the DSM Opt Out amortization (Taylor).		\$0	\$0		\$0	\$625,510	
E-187	Amortization of Deferred DSM - MO	908.000	\$0	-\$9,304,413	-\$9,304,413	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Nieto)		\$0	-\$9,304,413		\$0	\$0	
E-188	Customer Assistance Exp-MEEIA 100% MO	908.500	\$0	-\$22,416,096	-\$22,416,096	\$0	\$0	\$0
	1. To remove test year MEEIA expenses (Nieto)		\$0	-\$22,416,096		\$0	\$0	
E-189	Customer Assistance Exp-KEEIA 100% KS	908.500	\$0	-\$172,493	-\$172,493	\$0	\$0	\$0
	1. To remove test year MEEIS expenses (Nieto)		\$0	-\$172,493		\$0	\$0	
E-190	Informational & Instructional Advertising (C 1)	909.000	\$0	-\$600	-\$600	\$0	\$0	\$0
	1. To remove test year advertising expenses (Nieto).		\$0	-\$600		\$0	\$0	
E-192	Misc Customer Accounts & Info - Allocated (C 1)	910.000	-\$246	-\$241,262	-\$241,508	\$0	\$0	\$0
	1. To remove test year advertising expenses (Nieto).		\$0	-\$7,052		\$0	\$0	
	2. To annualize payroll expense (Nieto)		-\$246	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$170,617		\$0	\$0	
	5. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$63,593		\$0	\$0	
E-193	Misc Customer Accounts & Solar Rebates - MO	910.000	\$0	\$0	\$0	\$0	\$1,238,746	\$1,238,746

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	1. To annualize Renewable Energy Standards Amortization (Taylor).		\$0	\$0		\$0	\$1,238,746	
E-197	Sales Demonstration & Selling (C 1)	912.000	-\$212	-\$12,180	-\$12,392	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$212	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$12,180		\$0	\$0	
E-203	Administrative & General Salaries - Allocated (Sal&Wg)	920.000	-\$16,671	-\$1,854,612	-\$1,871,283	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$16,671	\$0		\$0	\$0	
	2. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,854,612		\$0	\$0	
	18. No Adjustment		\$0	\$0		\$0	\$0	
E-204	Administrative & General Salaries - MO	920.000	\$0	-\$2,098,258	-\$2,098,258	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	-\$2,126,498		\$0	\$0	
	2. To remove test year Transource amortization - Transource Account Review Liability (Majors).		\$0	\$28,240		\$0	\$0	
E-206	Administrative & General Office Supplies - Allocated (energy)	921.000	-\$4	-\$62,892	-\$62,896	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	\$159		\$0	\$0	
	2. To reclassify certain expense report items to below the line (Young)		\$0	-\$55,521		\$0	\$0	
	3. To remove test year advertising expenses (Nieto).		\$0	\$370		\$0	\$0	
	4. To annualize payroll expense (Nieto)		-\$4	\$0		\$0	\$0	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To remove Dues and Donations from test year (Nieto).		\$0	-\$7,900		\$0	\$0	
E-207	Administrative & General Office Supplies - MO	921.000	\$0	\$14,653	\$14,653	\$0	\$0	\$0
	1. To adjust the Flood Reimbursement amortization (Taylor).		\$0	\$14,653		\$0	\$0	
E-209	Administrative Expense Transfer Credit (energy)	922.000	\$452	-\$1,224,618	-\$1,224,166	\$0	\$0	\$0
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	-\$1,224,618		\$0	\$0	
	2. To annualize payroll expense (Nieto)		\$452	\$0		\$0	\$0	
E-210	Outside Services Employed - Allocated (energy)	923.000	\$0	\$227,507	\$227,507	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2.No Adjustment		\$0	\$0		\$0	\$0	
	3. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$227,507		\$0	\$0	
E-211	Outside Services Employed - MO	923.000	\$0	\$989,946	\$989,946	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove test year Transource amortization - Transource Account Review Liability (Majors).		\$0	\$17,387		\$0	\$0	
	2. To include a 10 year amortization of GPE-Westar merger transition costs (Majors).		\$0	\$972,559		\$0	\$0	
E-213	Property Insurance (General Plant)	924.000	\$0	-\$154,852	-\$154,852	\$0	\$0	\$0
	1. To include an annualized level of Insurance Expense (Lyons).		\$0	-\$154,852		\$0	\$0	
E-214	Injuries and Damages (Sal&Wg)	925.000	-\$4	-\$10,166,061	-\$10,166,065	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Lyons).		\$0	-\$10,426,221		\$0	\$0	
	2. To include an annualized level of Insurance Expense (Lyons).		\$0	\$260,160		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$4	\$0		\$0	\$0	
E-215	Employee Pensions (Sal&Wg)	926.000	\$0	-\$59,511	-\$59,511	\$0	\$0	\$0
	1. To annualize FAS 87 and FAS 88 pension expense (Young).		\$0	\$1,701,048		\$0	\$0	
	2. To annualize FAS 106 OPEB expense (Young).		\$0	-\$1,509,877		\$0	\$0	
	3. To normalize SERP expense (Young).		\$0	-\$1,011,687		\$0	\$0	
	4. To include a normalized level of short term incentive compensation (Majors).		\$0	\$1,052,294		\$0	\$0	
	5. To adjust for 401k Expense (Nieto).		\$0	-\$152,012		\$0	\$0	
	6. To adjust for Other Benefits (Nieto).		\$0	-\$139,277		\$0	\$0	
E-221	Misc. Regulatory Commission Filings (Demand)	928.000	\$0	\$164,752	\$164,752	\$0	\$0	\$0
	1. To annualize FERC Assessment for the 12 months ending December 31, 2017 (Majors)		\$0	\$164,752		\$0	\$0	
E-222	Reg Commission Expense - FERC Assessment (demand)	928.003	\$0	\$342,892	\$342,892	\$0	\$0	\$0
	1. To annualize MOPSC Assessment for the 12 months ending December 31, 2017 (Majors)		\$0	\$342,892		\$0	\$0	
E-223	Reg Commission Expense - MPSC Assessment - 100% MO	928.002	-\$409	\$0	-\$409	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto)		-\$409	\$0		\$0	\$0	
E-225	Reg Commission Expense - MO Proceedings - 100% MO	928.011	-\$448	-\$546,407	-\$546,855	\$0	\$0	\$0
	1. To include a normalized level of ER-2018-0145 50% shared rate case expenses over 4 years (Majors).		\$0	\$3,705		\$0	\$0	
	2. To remove rate case expenses from Case No. ER-2014-0370 booked to the test year (Majors).		\$0	-\$39,423		\$0	\$0	
	3. To remove rate case expenses from Case No. ER-2016-0285 booked to the test year (Majors).		\$0	-\$517,704		\$0	\$0	
	4. To annualize payroll expense (Nieto)		-\$448	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To include depreciation study over 5 years (Major)		\$0	\$7,015		\$0	\$0	
E-233	Misc. General Expense (energy)	930.200	-\$12	-\$864,439	-\$864,451	\$0	\$0	\$0
	1. To remove Equity Compensation Expense (Young)		\$0	-\$498,791		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$362,166		\$0	\$0	
	3. To remove Dues and Donations from test year (Nieto).		\$0	-\$3,482		\$0	\$0	
	4. To annualize payroll expense (Nieto)		-\$12	\$0		\$0	\$0	
E-237	Transportation Expense (Dist Plt)	933.000	\$0	-\$5,315,608	-\$5,315,608	\$0	\$0	\$0
	1. To remove the Depreciation Clearing account (Taylor).		\$0	-\$5,315,608		\$0	\$0	
E-240	Maintenance of General Plant (General)	935.000	-\$73	\$935,038	\$934,965	\$0	\$0	\$0
	1. No Adjustment.		\$0	\$0		\$0	\$0	
	2. To include an annualized level of IT software expense (Lyons).		\$0	\$897,653		\$0	\$0	
	3. To annualize payroll expense (Nieto)		-\$73	\$0		\$0	\$0	
	4. To annualize Critical Infrastructure Protection and Cyber Security Expense (Majors).		\$0	\$40,514		\$0	\$0	
	5. To remove O&M expense related to the Clean Charge Network (Majors).		\$0	-\$1,736		\$0	\$0	
	6. To include a normalized level of short term incentive compensation (Majors).		\$0	-\$1,393		\$0	\$0	
E-244	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$96,180,835	-\$96,180,835
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$96,180,835	
E-248	Amortization - Limited Term Plant - Allocated (General)	404.000	\$0	-\$72,640	-\$72,640	\$0	\$0	\$0
	1. To annualize intangible plant amortization expense (Taylor).		\$0	-\$72,640		\$0	\$0	
E-253	Amortization of Other Plant - Allocated (General)	405.010	\$0	-\$553,932	-\$553,932	\$0	\$0	\$0
	1. To adjust amortization per report and order.		\$0	\$0		\$0	\$0	
	2. To annualize intangible plant amortization expense (Taylor).		\$0	-\$553,932		\$0	\$0	
E-263	Property Tax (General)	408.120	\$0	\$413,987	\$413,987	\$0	\$0	\$0
	1. To annualize Property tax expense (Taylor).		\$0	\$413,987		\$0	\$0	
E-264	Payroll Tax, incl Unemployment (Sal&Wg)	408.140	\$0	\$427,408	\$427,408	\$0	\$0	\$0
	1. To record Payroll Taxes (Nieto)		\$0	\$427,408		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-267	Gross Receipts Tax - 100% MO	408.130	\$0	-\$69,845,702	-\$69,845,702	\$0	\$0	\$0
	1. To remove gross receipt taxes expense (Nieto).		\$0	-\$69,845,702		\$0	\$0	
E-268	KCMO City Earnings Tax - 100% MO	408.110	\$0	-\$96,949	-\$96,949	\$0	\$0	\$0
	1. To include an annualized level of Kansas City Earnings Tax (Lyons).		\$0	-\$96,949		\$0	\$0	
E-273	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$23,505,151	-\$23,505,151
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$23,505,151	
	No Adjustment		\$0	\$0		\$0	\$0	
E-276	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$60,749,414	-\$60,749,414
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$60,749,414	
	No Adjustment		\$0	\$0		\$0	\$0	
E-277	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$389,281	\$389,281
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$389,281	
E-278	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$247,112	-\$247,112
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$247,112	
E-281	Amortization Cost of Removal Stip ER-2007-0291	411.500	\$0	\$0	\$0	\$0	\$354,438	\$354,438
	1. To Annualize Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$112,145,500	-\$112,145,500
Total Operating & Maint. Expense			-\$101,778	-\$123,445,320	-\$123,547,098	\$0	-\$175,537,151	-\$175,537,151

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.94% Return	E 7.36% Return	F 7.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$244,913,798	\$211,547,185	\$225,837,046	\$228,354,784
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$125,291,295	\$125,291,295	\$125,291,295	\$125,291,295
4	Plant Amortization Expense		\$17,491,860	\$17,491,860	\$17,491,860	\$17,491,860
5	Book Nuclear Fuel Amortization		\$15,782,897	\$15,782,897	\$15,782,897	\$15,782,897
6	50% Meals		\$312,404	\$312,404	\$312,404	\$312,404
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$158,878,456	\$158,878,456	\$158,878,456	\$158,878,456
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.4870%	\$63,082,999	\$63,082,999	\$63,082,999	\$63,082,999
10	Tax Straight-Line Depreciation		\$155,981,232	\$155,981,232	\$155,981,232	\$155,981,232
11	IRS Tax Return Amortization		\$5,643,308	\$5,643,308	\$5,643,308	\$5,643,308
12	IRS Tax Return Nuclear Amortization		\$15,182,096	\$15,182,096	\$15,182,096	\$15,182,096
13	Employee 401K ESOP		\$1,232,161	\$1,232,161	\$1,232,161	\$1,232,161
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$241,121,796	\$241,121,796	\$241,121,796	\$241,121,796
15	NET TAXABLE INCOME		\$162,670,458	\$129,303,845	\$143,593,706	\$146,111,444
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$162,670,458	\$129,303,845	\$143,593,706	\$146,111,444
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,262,299	\$7,383,525	\$8,188,144	\$8,329,911
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$153,408,159	\$121,920,320	\$135,405,562	\$137,781,533
21	Federal Income Tax at the Rate of	21.00%	\$32,215,713	\$25,603,267	\$28,435,168	\$28,934,122
22	Subtract Federal Income Tax Credits					
23	Wind Production Credit		\$2,163,836	\$2,163,836	\$2,163,836	\$2,163,836
24	Research and Development Tax Credit		\$1,061,250	\$1,061,250	\$1,061,250	\$1,061,250
25	Fuels Tax Credit		\$43,293	\$43,293	\$43,293	\$43,293
26	Electric Vehicle Charging Stations Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$28,947,334	\$22,334,888	\$25,166,789	\$25,665,743
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$162,670,458	\$129,303,845	\$143,593,706	\$146,111,444
30	Deduct Federal Income Tax at the Rate of	50.000%	\$14,473,667	\$11,167,444	\$12,583,395	\$12,832,872
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$148,196,791	\$118,136,401	\$131,010,311	\$133,278,572
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$9,262,299	\$7,383,525	\$8,188,144	\$8,329,911
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$162,670,458	\$129,303,845	\$143,593,706	\$146,111,444
38	Deduct Federal Income Tax - City Inc. Tax		\$28,947,334	\$22,334,888	\$25,166,789	\$25,665,743
39	Deduct Missouri Income Tax - City Inc. Tax		\$9,262,299	\$7,383,525	\$8,188,144	\$8,329,911
40	City Taxable Income		\$124,460,825	\$99,585,432	\$110,238,773	\$112,115,790
41	Subtract City Income Tax Credits					
42	Test City Credit		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$28,947,334	\$22,334,888	\$25,166,789	\$25,665,743
46	State Income Tax		\$9,262,299	\$7,383,525	\$8,188,144	\$8,329,911
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$38,209,633	\$29,718,413	\$33,354,933	\$33,995,654
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$6,312,028	\$6,312,028	\$6,312,028	\$6,312,028
51	Amortization of Deferred ITC		-\$573,633	-\$573,633	-\$573,633	-\$573,633
52	Amort of Excess Deferred Income Taxes		-\$247,112	-\$247,112	-\$247,112	-\$247,112
53	Amort of Prior Deferred Taxes - Tax Rate Change		\$0	\$0	\$0	\$0
54	Amortization of R&D Credit		\$0	\$0	\$0	\$0
55	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
56	TOTAL DEFERRED INCOME TAXES		\$5,845,721	\$5,845,721	\$5,845,721	\$5,845,721
57	TOTAL INCOME TAX		\$44,055,354	\$35,564,134	\$39,200,654	\$39,841,375

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.85%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,474,000	49.45%		4.451%	4.871%	4.945%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,529,000	50.55%	4.92%	2.487%	2.487%	2.487%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,003,000	100.00%		6.938%	7.358%	7.432%
8	PreTax Cost of Capital				8.266%	8.832%	8.931%

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Rate Revenue Summary

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

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 Rate Revenue Summary

A	B	I	J	K	L	M	N
		Adjustments					
Line Number	Description	Large Power Customer Rate Switch Adjustment	Non-LP Rate Switcher	MEEIA Weather Norm and 365 Day Adjustment	Growth Adjustment	Rate Increase Annualization	Total EDR
		1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$0	\$11,836,506	\$2,650,737	\$6,312,720	\$0
4	Small General Service	\$0	\$0	\$163,440	\$1,238,102	\$1,375,587	-\$1,715
5	Medium General Service	\$0	\$661,226	\$1,455,439	-\$132,218	\$3,041,557	-\$75,328
6	Large General Service	\$0	\$65,344	\$421,851	-\$3,721,454	\$4,493,921	-\$1,543,669
7	Large Power	\$33,166	\$0	\$8,044	\$0	\$3,148,691	-\$820,204
8	Lighting	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$33,166	\$726,570	\$13,885,280	\$35,167	\$18,372,476	-\$2,440,916
10	OTHER RATE REVENUE						
11	Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0
12	Unbilled DSIM Revenue	\$0	\$0	\$0	\$0	\$0	\$0
13	Billed FAC	\$0	\$0	\$0	\$0	\$0	\$0
14	Billed DSIM	\$0	\$0	\$0	\$0	\$0	\$0
15	Adjust to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	IEW revenue	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL MISSOURI RATE REVENUES	\$33,166	\$726,570	\$13,885,280	\$35,167	\$18,372,476	-\$2,440,916

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Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>	<u>Q</u>
Line Number	Description	Misc Adjustments	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	\$14,306,984	\$334,062,598
4	Small General Service	\$0	\$4,178,953	\$61,262,979
5	Medium General Service	\$0	\$6,791,632	\$135,044,086
6	Large General Service	\$0	\$530,978	\$192,951,929
7	Large Power	\$0	\$5,613,373	\$144,049,761
8	Lighting	\$0	\$236,233	\$10,571,816
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$31,658,153	\$877,943,169
10	OTHER RATE REVENUE			
11	Unbilled Revenue	\$0	\$0	\$0
12	Unbilled DSIM Revenue	\$0	\$0	\$0
13	Billed FAC	\$0	\$0	\$0
14	Billed DSIM	\$0	\$0	\$0
15	Adjust to GL	\$1,634,876	\$1,634,876	\$0
16	IEW revenue	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$1,634,876	\$1,634,876	\$0
18	TOTAL MISSOURI RATE REVENUES	\$1,634,876	\$33,293,029	\$877,943,169