

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Case No.: *ER-2014-0370*
Date Testimony Prepared: *April 2, 2015*

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

**DIRECT FILING
COST OF SERVICE**

STAFF ACCOUNTING SCHEDULES

**TEST YEAR ENDED MARCH 31, 2014
UPDATED DECEMBER 31, 2014
TRUE-UP MAY 31, 2015**

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2014-0370

Jefferson City, Missouri
April 2, 2015

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2014-0370
Date Prepared: April 2, 2015



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

Direct Filing April 2, 2015

Test Year Ending March 31, 2014

Update Period of December 31, 2014

True Up Period of May 31, 2015

CASE NO. ER-2014-0370

Jefferson City, MO

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Revenue Requirement

Line Number	A Description	B 7.28% Return	C 7.40% Return	D 7.53% Return
1	Net Orig Cost Rate Base	\$2,184,820,259	\$2,184,820,259	\$2,184,820,259
2	Rate of Return	7.28%	7.40%	7.53%
3	Net Operating Income Requirement	\$159,011,218	\$161,764,092	\$164,495,117
4	Net Income Available	\$148,301,268	\$148,301,268	\$148,301,268
5	Additional Net Income Required	\$10,709,950	\$13,462,824	\$16,193,849
6	Income Tax Requirement			
7	Required Current Income Tax	\$37,531,745	\$39,246,997	\$40,948,637
8	Current Income Tax Available	\$30,858,622	\$30,858,622	\$30,858,622
9	Additional Current Tax Required	\$6,673,123	\$8,388,375	\$10,090,015
10	Revenue Requirement	\$17,383,073	\$21,851,199	\$26,283,864
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$65,000,000	\$65,000,000	\$65,000,000
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$82,383,073	\$86,851,199	\$91,283,864

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,704,540,476
2	Less Accumulated Depreciation Reserve		\$2,015,838,309
3	Net Plant In Service		<u>\$2,688,702,167</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$41,933,821
6	Contributions in Aid of Construction Amortization		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	FAS 106 OPEB Tracker		-\$1,766,493
9	Reg Asset Excess Act FAS 87 vs Rate		\$13,368,487
10	Prepayments		\$6,961,911
11	Materials and Supplies		\$58,858,845
12	Fuel Inventory-Oil		\$3,913,126
13	Fuel Inventory-Coal		\$32,723,602
14	Fuel Inventory-Lime/Limestone		\$170,925
15	Fuel Inventory-Ammonia		\$151,951
16	Fuel Inventory-Nuclear		\$32,561,497
17	Powder Activated Carbon (PAC)		\$95,059
18	Vintage 1 DSM-Case No ER-2005-0329		\$479,333
19	Vintage 2 DSM-Case No ER-2007-0291		\$1,345,875
20	Vintage 3-DSM-Case No ER-2009-0089		\$3,129,004
21	Vintage 4-DSM-Case No ER-2010-0355		\$13,387,613
22	Vintage 5-DSM-Case No ER-2012-0174		\$10,273,779
23	Vintage 6-DSM-Case No ER-2014-0370		\$19,981,440
24	latan 1 and Common Regulatory Asset "Vintage 1"		\$9,915,198
25	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,607,663
26	latan Unit 2 Regulatory Asset "Vintage 1"		\$15,732,539
27	latan Unit 2 Regulatory Asset "Vintage 2"		<u>\$11,134,464</u>
28	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$192,091,997</u>
29	SUBTRACT FROM NET PLANT		
30	Federal Tax Offset	5.1918%	\$1,697,201
31	State Tax Offset	5.1918%	\$340,425
32	City Tax Offset	5.1918%	\$0
33	Interest Expense Offset	16.4027%	\$9,772,737
34	Contributions in Aid of Construction		\$0
35	Customer Deposits		\$3,908,066
36	Customer Advances for Construction		\$1,667,781
37	Deferred Income Taxes-Depreciation		\$632,964,440
38	ADIT Related to Construction		\$5,696,591
39	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$23,040
40	Other Regulatory Liability (SO2 Emission Allowances)		\$39,903,624

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
41	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
42	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0
43	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6		\$0
44	Additional Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
45	TOTAL SUBTRACT FROM NET PLANT		\$695,973,905
46	Total Rate Base		<u>\$2,184,820,259</u>

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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	54.2190%	\$0	\$39,139
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.100	Miscellaneous Intangibles (Like 353)	\$2,033,869	P-4	\$0	\$2,033,869	53.1700%	\$0	\$1,081,408
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$49,047,054	P-5	\$0	\$49,047,054	52.4911%	\$0	\$25,745,338
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$9,724,138	P-6	\$0	\$9,724,138	57.2300%	\$0	\$5,565,124
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$30,587,903	P-7	\$0	\$30,587,903	53.1700%	\$0	\$16,263,588
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$32,509,418	P-8	\$0	\$32,509,418	53.7630%	\$0	\$17,478,038
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$3,828,595	P-9	\$0	\$3,828,595	53.1700%	\$0	\$2,035,664
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$56,333,030	P-10	\$0	\$56,333,030	52.4911%	\$0	\$29,569,827
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$22,683,755	P-11	\$0	\$22,683,755	57.2300%	\$0	\$12,981,913
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$18,248,465	P-12	\$0	\$18,248,465	53.1700%	\$0	\$9,702,709
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$26,620,817	P-13	\$0	\$26,620,817	53.7630%	\$0	\$14,312,150
14	303.050	Misc Intang Plt - WC 5yr Software	\$28,329,711	P-14	\$0	\$28,329,711	53.1700%	\$0	\$15,062,907
15	303.070	Misc Intg Plt Srct (Like 312)	\$34,980	P-15	\$0	\$34,980	53.1700%	\$0	\$18,599
16	303.080	Misc Intangible Trans Line (Like 355)	\$6,874,227	P-16	\$0	\$6,874,227	53.1700%	\$0	\$3,655,026
17	303.090	Misc Intang Trans Ln MINT Line	\$55,209	P-17	\$0	\$55,209	53.1700%	\$0	\$29,355
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$3,243,745	P-18	\$0	\$3,243,745	53.1700%	\$0	\$1,724,699
19		TOTAL INTANGIBLE PLANT	\$290,250,039		\$0	\$290,250,039		\$0	\$155,288,421
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$807,281	P-23	\$0	\$807,281	53.1700%	\$0	\$429,231
24	311.000	Structures & Improvements	\$35,559,095	P-24	\$0	\$35,559,095	53.1700%	\$0	\$18,906,771
25	311.020	Structures - H 5 Rebuild	\$8,736,177	P-25	\$0	\$8,736,177	53.1700%	\$0	\$4,645,025
26	312.000	Boiler Plant Equipment	\$95,890,404	P-26	\$0	\$95,890,404	53.1700%	\$0	\$50,984,928
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-27	\$0	\$9,973,895	53.1700%	\$0	\$5,303,120
28	312.030	Boiler Plan - H5	\$220,994,804	P-28	\$0	\$220,994,804	53.1700%	\$0	\$117,502,937
29	314.000	Turbogenerator Units	\$81,023,976	P-29	\$0	\$81,023,976	53.1700%	\$0	\$43,080,448
30	315.000	Accessory Electric Equipment	\$14,218,463	P-30	\$0	\$14,218,463	53.1700%	\$0	\$7,559,957
31	315.010	Accessory Equip - H5 Rebuild	\$39,216,280	P-31	\$0	\$39,216,280	53.1700%	\$0	\$20,851,296
32	316.000	Misc. Power Plant Equipment	\$9,565,683	P-32	\$0	\$9,565,683	53.1700%	\$0	\$5,086,074
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,161	P-33	\$0	\$2,305,161	53.1700%	\$0	\$1,225,654
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$518,291,219		\$0	\$518,291,219		\$0	\$275,575,441
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$3,691,922	P-36	\$0	\$3,691,922	53.1700%	\$0	\$1,962,995
37	311.000	Steam Production-Structures & Improvement	\$6,782,670	P-37	\$0	\$6,782,670	53.1700%	\$0	\$3,606,346
38	312.000	Steam Production-Boiler Pland Equip-Electric	\$384,794,811	P-38	\$0	\$384,794,811	53.1700%	\$0	\$204,595,401
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-39	\$0	-\$16,365	100.0000%	\$0	-\$16,365
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	P-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$58,551,639	P-41	\$0	\$58,551,639	53.1700%	\$0	\$31,131,906
42	315.000	Steam Production Accessory Equipment-Electric	\$48,525,790	P-42	\$0	\$48,525,790	53.1700%	\$0	\$25,801,163
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	P-43	\$0	-\$622,572	100.0000%	\$0	-\$622,572

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$6,469,033	P-44	\$0	\$6,469,033	53.1700%	\$0	\$3,439,585
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-45	\$0	-\$11	100.0000%	\$0	-\$11
46		TOTAL PRODUCTION-STM-IATAN I	\$508,176,917		\$0	\$508,176,917		\$0	\$269,898,448
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$670,148	P-48	\$0	\$670,148	53.1700%	\$0	\$356,318
49	311.000	Steam Production-Structures-Electric	\$97,328,198	P-49	\$0	\$97,328,198	53.1700%	\$0	\$51,749,403
50	312.000	Steam Production-Turbogenerators-Electric	\$209,211,644	P-50	\$0	\$209,211,644	53.1700%	\$0	\$111,237,831
51	312.100	Steam Production - Unit Trains - Electric	\$1,554,088	P-51	\$0	\$1,554,088	53.1700%	\$0	\$826,309
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$5,898,964	P-52	\$0	\$5,898,964	53.1700%	\$0	\$3,136,479
53	315.000	Steam Production-Accessory Equip-Electric	\$25,737,252	P-53	\$0	\$25,737,252	53.1700%	\$0	\$13,684,497
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,398,898	P-54	\$0	\$4,398,898	53.1700%	\$0	\$2,338,894
55		TOTAL PRODUCTION-IATAN COMMON	\$344,799,192		\$0	\$344,799,192		\$0	\$183,329,731
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	P-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	P-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	P-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$92,176,728	P-60	\$0	\$92,176,728	53.1700%	\$0	\$49,010,366
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	P-61	\$0	-\$720,112	100.0000%	\$0	-\$720,112
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	P-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$637,842,066	P-64	\$0	\$637,842,066	53.1700%	\$0	\$339,140,626
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	P-65	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	314.040	Steam Production-Turbogenerator Iatan 2	\$225,103,844	P-67	\$0	\$225,103,844	53.1700%	\$0	\$119,687,714
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-68	\$0	-\$715,476	100.0000%	\$0	-\$715,476
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$56,024,422	P-70	\$0	\$56,024,422	53.1700%	\$0	\$29,788,185
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	P-71	\$0	-\$239,102	100.0000%	\$0	-\$239,102
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$3,890,458	P-73	\$0	\$3,890,458	53.1700%	\$0	\$2,068,557
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-74	\$0	-\$26,736	100.0000%	\$0	-\$26,736
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76		TOTAL PRODUCTION-IATAN 2	\$1,008,160,404		\$0	\$1,008,160,404		\$0	\$532,818,334
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne-Common	\$767,850	P-78	\$0	\$767,850	53.1700%	\$0	\$408,266
79	311.000	Steam Production-Structures-LaCygne-Common	\$11,314,183	P-79	\$0	\$11,314,183	53.1700%	\$0	\$6,015,751
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$11,042,893	P-80	\$0	\$11,042,893	53.1700%	\$0	\$5,871,506
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$456,630	P-81	\$0	\$456,630	53.1700%	\$0	\$242,790
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$221,980	P-82	\$0	\$221,980	53.1700%	\$0	\$118,027

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$1,633,156	P-83	\$0	\$1,633,156	53.1700%	\$0	\$868,349
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$14,320	P-84	\$0	\$14,320	53.1700%	\$0	\$7,614
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$3,708,197	P-85	\$0	\$3,708,197	53.1700%	\$0	\$1,971,648
86		TOTAL LACYGNE COMMON PLANT	\$29,159,209		\$0	\$29,159,209		\$0	\$15,503,951
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$1,937,712	P-88	\$0	\$1,937,712	53.1700%	\$0	\$1,030,281
89	311.000	Structures-LaCygne 1	\$19,971,842	P-89	\$0	\$19,971,842	53.1700%	\$0	\$10,619,028
90	312.000	Boiler Plant Equip-LaCygne 1	\$181,804,334	P-90	\$0	\$181,804,334	53.1700%	\$0	\$96,665,364
91	312.020	Boiler AQC Equip-LaCygne 1	\$33,534,193	P-91	\$0	\$33,534,193	53.1700%	\$0	\$17,830,130
92	314.000	Turbogenerator-LaCygne 1	\$32,920,889	P-92	\$0	\$32,920,889	53.1700%	\$0	\$17,504,037
93	315.000	Acc Equip-LaCygne 1	\$30,197,336	P-93	\$0	\$30,197,336	53.1700%	\$0	\$16,055,924
94	316.000	Misc Power Plant Equip-LaCygne 1	\$3,098,058	P-94	\$0	\$3,098,058	53.1700%	\$0	\$1,647,237
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$303,464,364		\$0	\$303,464,364		\$0	\$161,352,001
96		PRODUCTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$4,145,847	P-97	\$0	\$4,145,847	53.1700%	\$0	\$2,204,347
98	312.000	Boiler Plant Equip-LaCygne 2	\$127,311,966	P-98	\$0	\$127,311,966	53.1700%	\$0	\$67,691,772
99	314.000	Turbogenerator-LaCygne 2	\$23,430,312	P-99	\$0	\$23,430,312	53.1700%	\$0	\$12,457,897
100	315.000	Accessory Equip-LaCygne 2	\$29,718,606	P-100	\$0	\$29,718,606	53.1700%	\$0	\$15,801,383
101	316.000	Misc Power Plant Equip-LaCygne 2	\$1,411,233	P-101	\$0	\$1,411,233	53.1700%	\$0	\$750,353
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$186,017,964		\$0	\$186,017,964		\$0	\$98,905,752
103		PRODUCTION-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$1,620,842	P-104	\$0	\$1,620,842	53.1700%	\$0	\$861,802
105	311.000	Structures-Electric-Montrose	\$21,537,883	P-105	\$0	\$21,537,883	53.1700%	\$0	\$11,451,692
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$160,689,110	P-106	\$0	\$160,689,110	53.1700%	\$0	\$85,438,400
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$8,919,886	P-107	\$0	\$8,919,886	53.1700%	\$0	\$4,742,703
108	314.000	Turbogenerators-Electric-Montrose	\$50,423,186	P-108	\$0	\$50,423,186	53.1700%	\$0	\$26,810,008
109	315.000	Accessory Equipment-Electric-Montrose	\$22,339,843	P-109	\$0	\$22,339,843	53.1700%	\$0	\$11,878,095
110	316.000	Misc Plant Equipment-Electric-Montrose	\$5,661,981	P-110	\$0	\$5,661,981	53.1700%	\$0	\$3,010,475
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$271,192,731		\$0	\$271,192,731		\$0	\$144,193,175
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$154,046	P-113	\$0	\$154,046	53.1700%	\$0	\$81,906
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$1,067,637	P-114	\$0	\$1,067,637	53.1700%	\$0	\$567,663
115	344.000	Other Production-Generators Hawthorn 6	\$48,473,795	P-115	\$0	\$48,473,795	53.1700%	\$0	\$25,773,517
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$2,607,462	P-116	\$0	\$2,607,462	53.1700%	\$0	\$1,386,388
117		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$52,302,940		\$0	\$52,302,940		\$0	\$27,809,474
118		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
119	311.000	Structures and Improvements-Hawthorn 9	\$2,402,289	P-119	\$0	\$2,402,289	53.1700%	\$0	\$1,277,297
120	312.000	Boiler Plant Equip-Hawthorn 9	\$42,296,314	P-120	\$0	\$42,296,314	53.1700%	\$0	\$22,488,950
121	314.000	Turbogenerators-Hawthorn 9	\$17,073,320	P-121	\$0	\$17,073,320	53.1700%	\$0	\$9,077,884
122	315.000	Accessory Equipment-Hawthorn 9	\$16,280,163	P-122	\$0	\$16,280,163	53.1700%	\$0	\$8,656,163
123	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$180,373	P-123	\$0	\$180,373	53.1700%	\$0	\$95,904
124		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$78,232,459		\$0	\$78,232,459		\$0	\$41,596,198
125		PRODUCTION - NORTHEAST STATION							
126	311.000	Steam Prod-Structures-Elect-NE	\$0	P-126	\$0	\$0	53.1700%	\$0	\$0
127	316.000	Misc Pwr Plt Equip-Northeast	\$0	P-127	\$0	\$0	53.1700%	\$0	\$0
128	340.000	Other Production-Land NE	\$136,550	P-128	\$0	\$136,550	53.1700%	\$0	\$72,604
129	341.000	Other Prod-Structures-Elec	\$265,484	P-129	\$0	\$265,484	53.1700%	\$0	\$141,158
130	342.000	Other Prod-Fuel Holders NE	\$2,071,763	P-130	\$0	\$2,071,763	53.1700%	\$0	\$1,101,556
131	344.000	Other Prod Generators NE	\$39,730,042	P-131	\$0	\$39,730,042	53.1700%	\$0	\$21,124,463

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
132	345.000	Other Prod-Accessory Equip-NE	\$7,705,873	P-132	\$0	\$7,705,873	53.1700%	\$0	\$4,097,213
133	346.000	Other Production Misc Power Plant Equip Elec	\$106,405	P-133	\$0	\$106,405	53.1700%	\$0	\$56,576
134		TOTAL PRODUCTION - NORTHEAST STATION	\$50,016,117		\$0	\$50,016,117		\$0	\$26,593,570
135		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
136	341.000	Other Production-Structures-Electric-Hawthorn 7	\$703,772	P-136	\$0	\$703,772	53.1700%	\$0	\$374,196
137	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$2,867,642	P-137	\$0	\$2,867,642	53.1700%	\$0	\$1,524,725
138	344.000	Other Production-Generators-Electric-Hawthorn 7	\$23,195,117	P-138	\$0	\$23,195,117	53.1700%	\$0	\$12,332,844
139	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$2,242,707	P-139	\$0	\$2,242,707	53.1700%	\$0	\$1,192,447
140		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$29,009,238		\$0	\$29,009,238		\$0	\$15,424,212
141		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
142	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-142	\$0	\$84,765	53.1700%	\$0	\$45,070
143	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$568,122	P-143	\$0	\$568,122	53.1700%	\$0	\$302,070
144	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,590,654	P-144	\$0	\$24,590,654	53.1700%	\$0	\$13,074,851
145	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,428,612	P-145	\$0	\$1,428,612	53.1700%	\$0	\$759,593
146		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,672,153		\$0	\$26,672,153		\$0	\$14,181,584
147		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
148	311.000	Steam Production Structures-Elec	\$0	P-148	\$0	\$0	53.1700%	\$0	\$0
149	316.000	Misc Pwr Plt Equip-West Gardner	\$0	P-149	\$0	\$0	53.1700%	\$0	\$0
150	340.000	Other Prod-Land - W Gardner	\$177,836	P-150	\$0	\$177,836	53.1700%	\$0	\$94,555
151	340.010	Other Prod-Landrights & Easements-W Gardner	\$93,269	P-151	\$0	\$93,269	53.1700%	\$0	\$49,591
152	341.000	Other Prod-Structures W Gardner	\$3,599,096	P-152	\$0	\$3,599,096	53.1700%	\$0	\$1,913,639
153	342.000	Other Prod-Fuel Holders W Gardner	\$3,247,574	P-153	\$0	\$3,247,574	53.1700%	\$0	\$1,726,735
154	344.000	Other Prod-Generators W Gardner	\$110,533,797	P-154	\$0	\$110,533,797	53.1700%	\$0	\$58,770,820
155	345.000	Other Prod-Access Equip - W Gardner	\$6,913,102	P-155	\$0	\$6,913,102	53.1700%	\$0	\$3,675,696
156	346.000	Other Production Misc Power Plant Equip-Elect	\$26,113	P-156	\$0	\$26,113	53.1700%	\$0	\$13,884
157		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$124,590,787		\$0	\$124,590,787		\$0	\$66,244,920
158		PROD OTHER - MIAMI/OSAWATOMIE 1							
159	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	P-159	\$0	\$0	53.1700%	\$0	\$0
160	340.000	Other Production-Land-Osawatomie	\$694,545	P-160	\$0	\$694,545	53.1700%	\$0	\$369,290
161	341.000	Other Production-Structures-Osawatomie	\$1,667,053	P-161	\$0	\$1,667,053	53.1700%	\$0	\$886,372
162	342.000	Other Prod-Fuel Holders-Osawatomie	\$2,006,804	P-162	\$0	\$2,006,804	53.1700%	\$0	\$1,067,018
163	344.000	Other Prod-Generators-Osawatomie	\$26,261,774	P-163	\$0	\$26,261,774	53.1700%	\$0	\$13,963,385
164	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,958,855	P-164	\$0	\$1,958,855	53.1700%	\$0	\$1,041,523
165	346.000	Other Production Misc Power Plant Equip-Elect	\$2,007	P-165	\$0	\$2,007	53.1700%	\$0	\$1,067
166		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,591,038		\$0	\$32,591,038		\$0	\$17,328,655
167		TOTAL STEAM PRODUCTION	\$3,562,676,732		\$0	\$3,562,676,732		\$0	\$1,890,755,446
168		NUCLEAR PRODUCTION							
169		PROD PLT-NUCLEAR-WOLF CREEK							
170	320.000	Land & Land Rights - Wolf Creek	\$3,474,780	P-170	\$0	\$3,474,780	53.1700%	\$0	\$1,847,541

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
171	321.000	Structures & Improvements - Wolf Creek	\$407,804,202	P-171	\$0	\$407,804,202	53.1700%	\$0	\$216,829,494
172	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	P-172	\$0	\$19,153,642	100.0000%	\$0	\$19,153,642
173	322.000	Reactor Plant Equipment - Wolf Creek	\$842,917,550	P-173	\$0	\$842,917,550	53.1700%	\$0	\$448,179,261
174	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	P-174	\$0	\$47,625,874	100.0000%	\$0	\$47,625,874
175	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-175	\$0	\$0	100.0000%	\$0	\$0
176	323.000	Turbogenerator Units - Wolf Creek	\$222,430,785	P-176	\$0	\$222,430,785	53.1700%	\$0	\$118,266,448
177	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	P-177	\$0	\$4,089,922	100.0000%	\$0	\$4,089,922
178	324.000	Accessory Electric Equipment - Wolf Creek	\$134,114,260	P-178	\$0	\$134,114,260	53.1700%	\$0	\$71,308,552
179	324.010	Accessory Equip - MO Gr Up AFDC	\$5,885,918	P-179	\$0	\$5,885,918	100.0000%	\$0	\$5,885,918
180	325.000	Micellaneous Power Plant Equipment	\$113,093,022	P-180	\$0	\$113,093,022	53.1700%	\$0	\$60,131,560
181	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	P-181	\$0	\$1,073,460	100.0000%	\$0	\$1,073,460
182	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,927,795	P-182	\$0	-\$7,927,795	100.0000%	\$0	-\$7,927,795
183	328.010	MPSC Disallow- MO Basis	-\$127,650,890	P-183	\$0	-\$127,650,890	53.1700%	\$0	-\$67,871,978
184	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-184	\$0	\$0	53.1700%	\$0	\$0
185		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$1,666,084,730		\$0	\$1,666,084,730		\$0	\$918,591,899
186		TOTAL NUCLEAR PRODUCTION	\$1,666,084,730		\$0	\$1,666,084,730		\$0	\$918,591,899
187		HYDRAULIC PRODUCTION							
188		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
189		OTHER PRODUCTION							
190		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
191	341.020	Oth Prod-Struct-Elec-Wind	\$3,794,182	P-191	\$0	\$3,794,182	53.1700%	\$0	\$2,017,367
192	344.020	Oth Prod-Generators-Elec-Wind	\$156,083,960	P-192	\$0	\$156,083,960	53.1700%	\$0	\$82,989,842
193	345.020	Oth Prod-Accessory Equip-Wind	\$707,218	P-193	\$0	\$707,218	53.1700%	\$0	\$376,028
194	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$83,571	P-194	\$0	\$83,571	53.1700%	\$0	\$44,435
195		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$160,668,931		\$0	\$160,668,931		\$0	\$85,427,672
196		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
197	341.020	Other Prod-Structures-Electric-Wind	\$1,228,862	P-197	\$0	\$1,228,862	53.1700%	\$0	\$653,386
198	344.020	Other Prod-Generators-Electric Wind	\$102,678,614	P-198	\$0	\$102,678,614	53.1700%	\$0	\$54,594,219
199		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,907,476		\$0	\$103,907,476		\$0	\$55,247,605
200		PRODUCTION PLANT - SOLAR							
201	344.010	Other Prod - Generators-Elect	\$1,009,191	P-201	\$0	\$1,009,191	53.1700%	\$0	\$536,587
202		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$536,587
203		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
204		Production - Salvage & Removal	\$0	P-204	\$0	\$0	53.1700%	\$0	\$0
205		Retirements not classified-Nuclear and Steam	\$0	P-205	\$0	\$0	53.1700%	\$0	\$0
206		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
207		GENERAL PLANT-BUILDINGS							
208	311.000	Steam Prod-Structures-Elec	\$43,743	P-208	\$0	\$43,743	53.1700%	\$0	\$23,258
209	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$497,467	P-209	\$0	\$497,467	53.1700%	\$0	\$264,503
210	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-210	\$0	\$19,598	53.1700%	\$0	\$10,420
211	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$21,004	P-211	\$0	\$21,004	53.1700%	\$0	\$11,168
212		TOTAL GENERAL PLANT-BUILDINGS	\$581,812		\$0	\$581,812		\$0	\$309,349
213		GENERAL PLANT - GENERAL EQUIP/TOOLS							
214	315.000	Steam Production-Accessory Equipment-Electric	\$26,371	P-214	\$0	\$26,371	53.1700%	\$0	\$14,021

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
215	316.000	Steam Production-Misc Power Plant Equip-Electric	\$7,702,965	P-215	\$0	\$7,702,965	53.1700%	\$0	\$4,095,666
216		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$7,729,336		\$0	\$7,729,336		\$0	\$4,109,687
217		BULK OIL FACILITY NE							
218	310.000	Steam Prod-Land-Electric	\$148,900	P-218	\$0	\$148,900	53.1700%	\$0	\$79,170
219	311.000	Steam Prod-Structures-Electric	\$1,315,297	P-219	\$0	\$1,315,297	53.1700%	\$0	\$699,343
220	312.000	Steam Prod-Boiler Plant Equip-Electric	\$609,766	P-220	\$0	\$609,766	53.1700%	\$0	\$324,213
221	315.000	Steam Prod-Accessory Equi-Electric	\$24,947	P-221	\$0	\$24,947	53.1700%	\$0	\$13,264
222	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$195,243	P-222	\$0	\$195,243	53.1700%	\$0	\$103,811
223	344.000	Oth Prod-Generators-Elec	\$0	P-223	\$0	\$0	53.1700%	\$0	\$0
224		TOTAL BULK OIL FACILITY NE	\$2,294,153		\$0	\$2,294,153		\$0	\$1,219,801
225		TOTAL OTHER PRODUCTION	\$276,190,899		\$0	\$276,190,899		\$0	\$146,850,701
226		TOTAL PRODUCTION PLANT	\$5,504,952,361		\$0	\$5,504,952,361		\$0	\$2,956,198,046
227		TRANSMISSION PLANT							
228	350.000	Land-Transmission Plant	\$1,584,661	P-228	\$0	\$1,584,661	53.1700%	\$0	\$842,564
229	350.010	Land Rights-Transmission Plant	\$24,976,776	P-229	\$0	\$24,976,776	53.1700%	\$0	\$13,280,152
230	350.020	Land Rights-Transmission Plant-Wolf Creek	\$355	P-230	\$0	\$355	53.1700%	\$0	\$189
231	352.000	Structures & Improvements-Transmission Plant	\$5,579,364	P-231	\$0	\$5,579,364	53.1700%	\$0	\$2,966,548
232	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$250,476	P-232	\$0	\$250,476	53.1700%	\$0	\$133,178
233	352.020	Structures & Improvements-WlfCrk-MO Gr Up	\$15,694	P-233	\$0	\$15,694	100.0000%	\$0	\$15,694
234	353.000	Station Equipment -Transmission Plant	\$156,774,569	P-234	\$0	\$156,774,569	53.1700%	\$0	\$83,357,038
235	353.010	Station Equip-Wolf Creek-Transmission Plant	\$11,791,135	P-235	\$0	\$11,791,135	53.1700%	\$0	\$6,269,346
236	353.020	Stat Equip-WlfCrk Mo Gr Up	\$532,475	P-236	\$0	\$532,475	100.0000%	\$0	\$532,475
237	353.030	Station Equip-Communications	\$8,044,770	P-237	\$0	\$8,044,770	53.1700%	\$0	\$4,277,404
238	354.000	Towers and Fixtures-Transmission Plant	\$4,287,911	P-238	\$0	\$4,287,911	53.1700%	\$0	\$2,279,882
239	355.000	Poles and Fixtures-Transmission Plant	\$120,717,268	P-239	\$0	\$120,717,268	53.1700%	\$0	\$64,185,371
240	355.010	Poles & Fixtures-Wolf Creek	\$58,255	P-240	\$0	\$58,255	53.1700%	\$0	\$30,974
241	355.020	Poles & Fixtures-WlfCrk Mo Gr Up	\$3,506	P-241	\$0	\$3,506	100.0000%	\$0	\$3,506
242	356.000	Overhead Conductors & Devices-Transmission Plant	\$103,523,526	P-242	\$0	\$103,523,526	53.1700%	\$0	\$55,043,459
243	356.010	Ovrhd Cond & Dev-Wolf Creek	\$39,418	P-243	\$0	\$39,418	53.1700%	\$0	\$20,959
244	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	\$2,552	P-244	\$0	\$2,552	100.0000%	\$0	\$2,552
245	357.000	Underground Conduit	\$3,648,880	P-245	\$0	\$3,648,880	53.1700%	\$0	\$1,940,109
246	358.000	Underground Conductorts & Devices	\$3,120,096	P-246	\$0	\$3,120,096	53.1700%	\$0	\$1,658,955
247		Transmission-Salvage & Removal: Retirements not classified	\$0	P-247	\$0	\$0	53.1700%	\$0	\$0
248		TOTAL TRANSMISSION PLANT	\$444,951,687		\$0	\$444,951,687		\$0	\$236,840,355
249		DISTRIBUTION PLANT							
250	360.000	Land-Distribution Plant	\$9,297,116	P-250	\$0	\$9,297,116	50.5496%	\$0	\$4,699,655
251	360.010	Land Rights-Distribution Plant	\$16,589,189	P-251	\$0	\$16,589,189	58.3311%	\$0	\$9,676,656
252	361.000	Structures & Improvements - Distribution Plant	\$12,613,830	P-252	\$0	\$12,613,830	49.3758%	\$0	\$6,228,179
253	362.000	Station Equipment-Distribution Plant	\$196,963,443	P-253	\$0	\$196,963,443	59.8102%	\$0	\$117,804,229
254	362.030	Station Equip-Communications	\$4,111,289	P-254	\$0	\$4,111,289	54.9206%	\$0	\$2,257,945
255	363.000	Energy Storage Equipment	\$2,502,752	P-255	\$0	\$2,502,752	100.0000%	\$0	\$2,502,752
256	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$320,447,528	P-256	\$0	\$320,447,528	56.0101%	\$0	\$179,482,981
257	365.000	Overhead Conductors & Devices-Distribution Plant	\$233,957,846	P-257	\$0	\$233,957,846	55.3505%	\$0	\$129,496,838
258	366.000	Underground Conduit-Distribution Plant	\$254,233,024	P-258	\$0	\$254,233,024	57.8273%	\$0	\$147,016,093
259	367.000	Underground Conductors & Devices-Distribution Plant	\$463,703,076	P-259	\$0	\$463,703,076	52.5725%	\$0	\$243,780,300
260	368.000	Line Transformers-Distribution Plant	\$279,839,247	P-260	\$0	\$279,839,247	57.3757%	\$0	\$160,559,727
261	369.000	Services-Distribution Plant	\$123,954,498	P-261	\$0	\$123,954,498	51.3673%	\$0	\$63,672,079
262	370.000	Meters-Distribution Plant	\$86,837,389	P-262	\$0	\$86,837,389	75.2499%	\$0	\$65,345,048
263	370.002	AMI Meters Electric	\$32,598,442	P-263	\$0	\$32,598,442	23.5810%	\$0	\$7,687,039
264	371.000	Cust Prem Install	\$15,753,637	P-264	\$0	\$15,753,637	82.4248%	\$0	\$12,984,904

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
265	373.000	Street Lighting and Signal Systems-Distribution Plant	\$34,939,508	P-265	\$0	\$34,939,508	34.4084%	\$0	\$12,022,126
266		Distribution-Salvage and Removal: Retirements not classified	\$0	P-266	\$0	\$0	55.7963%	\$0	\$0
267		TOTAL DISTRIBUTION PLANT	\$2,088,341,814		\$0	\$2,088,341,814		\$0	\$1,165,216,551
268		INCENTIVE COMPENSATION CAPITALIZATION							
269		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
270		GENERAL PLANT							
271	389.000	Land and Land Rights - General Plant	\$2,856,241	P-271	\$0	\$2,856,241	54.2190%	\$0	\$1,548,625
272	390.000	Structures & Improvements - General Plant	\$75,686,011	P-272	\$0	\$75,686,011	54.2190%	\$0	\$41,036,198
273	390.030	Structures & Imprv-Leasehold (801 Char)	\$5,626,599	P-273	\$0	\$5,626,599	54.2190%	\$0	\$3,050,686
274	390.050	Structures & Imprv-Leasehold (One KC Place)	\$28,940,188	P-274	\$0	\$28,940,188	54.2190%	\$0	\$15,691,081
275	391.000	Office Furniture & Equipment - General Plant	\$9,285,221	P-275	\$0	\$9,285,221	54.2190%	\$0	\$5,034,354
276	391.010	Off Furniture & Equip - Wolf Creek	\$7,669,192	P-276	\$0	\$7,669,192	54.2190%	\$0	\$4,158,159
277	391.020	Off Furniture & Equip - Computers	\$21,022,242	P-277	\$0	\$21,022,242	54.2190%	\$0	\$11,398,049
278	392.000	Transportation Equipment - General Plant	\$664,279	P-278	\$0	\$664,279	54.2190%	\$0	\$360,165
279	392.010	Trans Equip - Light Trucks	\$9,344,682	P-279	\$0	\$9,344,682	54.2190%	\$0	\$5,066,593
280	392.020	Trans Equip - Heavy Trucks	\$38,145,013	P-280	\$0	\$38,145,013	54.2190%	\$0	\$20,681,845
281	392.030	Trans Equip - Tractors	\$584,061	P-281	\$0	\$584,061	54.2190%	\$0	\$316,672
282	392.040	Trans Equip - Trailers	\$1,924,506	P-282	\$0	\$1,924,506	54.2190%	\$0	\$1,043,448
283	393.000	Stores Equipment - General Plant	\$785,032	P-283	\$0	\$785,032	54.2190%	\$0	\$425,637
284	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,187,777	P-284	\$0	\$5,187,777	54.2190%	\$0	\$2,812,761
285	395.000	Laboratory Equipment	\$7,100,912	P-285	\$0	\$7,100,912	54.2190%	\$0	\$3,850,043
286	396.000	Power Operated Equipment - General Plant	\$25,254,109	P-286	\$0	\$25,254,109	54.2190%	\$0	\$13,692,525
287	397.000	Communication Equipment - General Plant	\$111,476,572	P-287	\$0	\$111,476,572	54.2190%	\$0	\$60,441,483
288	397.010	Communication Equipment - Wolf Creek	\$143,390	P-288	\$0	\$143,390	54.2190%	\$0	\$77,745
289	397.020	Comm Equip - WifCrk Mo Grs Up	\$9,280	P-289	\$0	\$9,280	100.0000%	\$0	\$9,280
290	398.000	Miscellaneous Equipment - General Plant	\$556,546	P-290	\$0	\$556,546	54.2190%	\$0	\$301,754
291	399.000	Regulatory Amortizations	\$0	P-291	\$0	\$0	54.2190%	\$0	\$0
292		General Plant-Salvage and removal: Retirements not classified	\$0	P-292	\$0	\$0	54.2190%	\$0	\$0
293		TOTAL GENERAL PLANT	\$352,261,853		\$0	\$352,261,853		\$0	\$190,997,103
294		TOTAL PLANT IN SERVICE	\$8,680,757,754		\$0	\$8,680,757,754		\$0	\$4,704,540,476

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
Total Plant Adjustments				\$0		\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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	\$39,139	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0	0	0.00%
4	303.100	Miscellaneous Intangibles (Like 353)	\$1,081,408	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$25,745,338	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$5,565,124	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$16,263,588	0.00%	\$0	0	0.00%
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$17,478,038	0.00%	\$0	0	0.00%
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$2,035,664	0.00%	\$0	0	0.00%
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$29,569,827	0.00%	\$0	0	0.00%
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$12,981,913	0.00%	\$0	0	0.00%
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$9,702,709	0.00%	\$0	0	0.00%
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$14,312,150	0.00%	\$0	0	0.00%
14	303.050	Misc Intang Plt - WC 5yr Software	\$15,062,907	0.00%	\$0	0	0.00%
15	303.070	Misc Intg Plt Srct (Like 312)	\$18,599	0.00%	\$0	0	0.00%
16	303.080	Misc Intangible Trans Line (Like 355)	\$3,655,026	0.00%	\$0	0	0.00%
17	303.090	Misc Intang Trans Ln MINT Line	\$29,355	0.00%	\$0	0	0.00%
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,724,699	0.00%	\$0	0	0.00%
19		TOTAL INTANGIBLE PLANT	\$155,288,421		\$0		
20		PRODUCTION PLANT					
21		STEAM PRODUCTION					
22		PRODUCTION-STM-HAWTHORN UNIT 5					
23	310.000	Land & Land Rights	\$429,231	0.00%	\$0	0	0.00%
24	311.000	Structures & Improvements	\$18,906,771	1.65%	\$311,962	100	-6.00%
25	311.020	Structures - H 5 Rebuild	\$4,645,025	0.30%	\$13,935	100	-5.00%
26	312.000	Boiler Plant Equipment	\$50,984,928	2.73%	\$1,391,889	55	-8.00%
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,303,120	2.77%	\$146,896	25	-25.00%
28	312.030	Boiler Plan - H5	\$117,502,937	0.56%	\$658,016	55	-8.00%
29	314.000	Turbogenerator Units	\$43,080,448	2.14%	\$921,922	60	-6.00%
30	315.000	Accessory Electric Equipment	\$7,559,957	2.96%	\$223,775	55	-6.00%
31	315.010	Accessory Equip - H5 Rebuild	\$20,851,296	0.59%	\$123,023	55	-9.00%
32	316.000	Misc. Power Plant Equipment	\$5,086,074	2.28%	\$115,962	55	0.00%
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,225,654	0.34%	\$4,167	55	0.00%
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$275,575,441		\$3,911,547		
35		PRODUCTION-STM-IATAN I					
36	310.000	Steam Production-Land-Electric	\$1,962,995	0.00%	\$0	0	0.00%
37	311.000	Steam Production-Structures & Improvement	\$3,606,346	1.65%	\$59,505	100	-3.00%
38	312.000	Steam Producton-Boiler Pland Equip-Electric	\$204,595,401	2.73%	\$5,585,454	55	-5.00%
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.73%	-\$447	55	-5.00%

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	2.77%	\$0	25	25.00%
41	314.000	Steam Production-Turbogenerators-Electric	\$31,131,906	2.14%	\$666,223	60	-4.00%
42	315.000	Steam Production Accessory Equipment-Electric	\$25,801,163	2.96%	\$763,714	55	-4.00%
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	2.96%	-\$18,428	55	-4.00%
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$3,439,585	2.28%	\$78,423	55	0.00%
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	2.28%	\$0	55	0.00%
46		TOTAL PRODUCTION-STM-IATAN I	\$269,898,448		\$7,134,444		
47		PRODUCTION-IATAN COMMON					
48	310.000	Steam Prod - Land - Iatan	\$356,318	0.00%	\$0	0	0.00%
49	311.000	Steam Production-Structures-Electric	\$51,749,403	1.65%	\$853,865	100	-7.00%
50	312.000	Steam Production-Turbogenerators-Electric	\$111,237,831	2.73%	\$3,036,793	55	-11.00%
51	312.100	Steam Production - Unit Trains - Electric	\$826,309	2.77%	\$22,889	25	25.00%
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$3,136,479	2.14%	\$67,121	60	-7.00%
53	315.000	Steam Production-Accessory Equip-Electric	\$13,684,497	2.96%	\$405,061	55	-9.00%
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$2,338,894	2.28%	\$53,327	55	0.00%
55		TOTAL PRODUCTION-IATAN COMMON	\$183,329,731		\$4,439,056		
56		PRODUCTION-IATAN 2					
57	303.020	Misc Intangible	\$0	0.00%	\$0	0	0.00%
58	303.010	Misc Intangible- Substation	\$0	0.00%	\$0	0	0.00%
59	310.000	Steam Production-Land-Iatan 2	\$0	0.00%	\$0	0	0.00%
60	311.040	Steam Production Structures-Electric	\$49,010,366	1.16%	\$568,520	100	-6.00%
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	1.16%	-\$8,353	100	-6.00%
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	0.00%	\$0	0	0.00%
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$339,140,626	1.38%	\$4,680,141	55	-10.00%
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	1.38%	-\$71,424	55	-10.00%
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
67	314.040	Steam Production-Turbogenerator Iatan 2	\$119,687,714	1.87%	\$2,238,160	60	-7.00%
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.87%	-\$13,379	60	-7.00%
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	0.00%	\$0	0	0.00%
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$29,788,185	1.87%	\$557,039	55	-8.00%
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	1.87%	-\$4,471	55	-8.00%
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$2,068,557	1.35%	\$27,926	55	0.00%

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.35%	-\$361	55	0.00%
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0	0	0.00%
76		TOTAL PRODUCTION-IATAN 2	\$532,818,334		\$7,973,798		
77		LACYGNE COMMON PLANT					
78	310.000	Steam Production-Land-LaCygne-Common	\$408,266	0.00%	\$0	0	0.00%
79	311.000	Steam Production-Structures-LaCygne-Common	\$6,015,751	1.65%	\$99,260	100	-2.00%
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$5,871,506	2.73%	\$160,292	55	-5.00%
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$242,790	2.77%	\$6,725	25	25.00%
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$118,027	2.14%	\$2,526	60	-3.00%
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$868,349	2.96%	\$25,703	55	-4.00%
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$7,614	2.96%	\$225	55	-4.00%
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$1,971,648	2.28%	\$44,954	55	0.00%
86		TOTAL LACYGNE COMMON PLANT	\$15,503,951		\$339,685		
87		PRODUCTION-STEAM-LACYGNE 1					
88	310.000	Land-LaCygne 1	\$1,030,281	0.00%	\$0	0	0.00%
89	311.000	Structures-LaCygne 1	\$10,619,028	1.65%	\$175,214	100	-4.00%
90	312.000	Boiler Plant Equip-LaCygne 1	\$96,665,364	2.73%	\$2,638,964	55	-5.00%
91	312.020	Boiler AQC Equip-LaCygne 1	\$17,830,130	1.56%	\$278,150	55	-7.00%
92	314.000	Turbogenerator-LaCygne 1	\$17,504,037	2.14%	\$374,586	60	-4.00%
93	315.000	Acc Equip-LaCygne 1	\$16,055,924	2.96%	\$475,255	55	-5.00%
94	316.000	Misc Power Plant Equip-LaCygne 1	\$1,647,237	2.28%	\$37,557	55	0.00%
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$161,352,001		\$3,979,726		
96		PRODUCTION-STEAM-LACYGNE 2					
97	311.000	Structures-LaCygne 2	\$2,204,347	1.65%	\$36,372	100	-3.00%
98	312.000	Boiler Plant Equip-LaCygne 2	\$67,691,772	2.73%	\$1,847,985	55	-7.00%
99	314.000	Turbogenerator-LaCygne 2	\$12,457,897	2.14%	\$266,599	60	-5.00%
100	315.000	Accessory Equip-LaCygne 2	\$15,801,383	2.96%	\$467,721	55	-4.00%
101	316.000	Misc Power Plant Equip-LaCygne 2	\$750,353	2.28%	\$17,108	55	0.00%
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$98,905,752		\$2,635,785		
103		PRODUCTION-STM-MONTROSE 1, 2, & 3					
104	310.000	Land-Montrose	\$861,802	0.00%	\$0	0	0.00%
105	311.000	Structures-Electric-Montrose	\$11,451,692	1.65%	\$188,953	100	0.00%
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$85,438,400	2.73%	\$2,332,468	55	-1.00%
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$4,742,703	2.77%	\$131,373	25	25.00%
108	314.000	Turbogenerators-Electric-Montrose	\$26,810,008	2.14%	\$573,734	60	-1.00%
109	315.000	Accessory Equipment-Electric-Montrose	\$11,878,095	2.96%	\$351,592	55	-1.00%
110	316.000	Micl Plant Equipment-Electric-Montrose	\$3,010,475	2.28%	\$68,639	55	0.00%
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$144,193,175		\$3,646,759		
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL					
113	341.000	Other Prod-Structures Hawthorn 6	\$81,906	2.56%	\$2,097	70	-1.00%

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$567,663	2.11%	\$11,978	50	-3.00%
115	344.000	Other Production-Generators Hawthorn 6	\$25,773,517	2.00%	\$515,470	50	-3.00%
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,386,388	1.84%	\$25,510	45	-4.00%
117		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$27,809,474		\$555,055		
118		PRODUCTION-HAWTHORN 9 COMBINED CYCL					
119	311.000	Structures and Improvements-Hawthorn 9	\$1,277,297	1.65%	\$21,075	100	-3.00%
120	312.000	Boiler Plant Equip-Hawthorn 9	\$22,488,950	2.73%	\$613,948	55	-6.00%
121	314.000	Turbogenerators-Hawthorn 9	\$9,077,884	2.14%	\$194,267	60	-3.00%
122	315.000	Accessory Equipment-Hawthorn 9	\$8,656,163	2.96%	\$256,222	55	-5.00%
123	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$95,904	2.28%	\$2,187	55	0.00%
124		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$41,596,198		\$1,087,699		
125		PRODUCTION - NORTHEAST STATION					
126	311.000	Steam Prod-Structures-Elect-NE	\$0	1.65%	\$0	100	0.00%
127	316.000	Misc Pwr Plt Equip-Northeast	\$0	2.28%	\$0	55	0.00%
128	340.000	Other Production-Land NE	\$72,604	0.00%	\$0	0	0.00%
129	341.000	Other Prod-Structures-Elec	\$141,158	2.56%	\$3,614	70	-1.00%
130	342.000	Other Prod-Fuel Holders NE	\$1,101,556	2.11%	\$23,243	50	-4.00%
131	344.000	Other Prod Generators NE	\$21,124,463	2.00%	\$422,489	50	-5.00%
132	345.000	Other Prod-Accessory Equip-NE	\$4,097,213	1.84%	\$75,389	45	-8.00%
133	346.000	Other Production Misc Power Plant Equip Elec	\$56,576	4.19%	\$2,371	45	0.00%
134		TOTAL PRODUCTION - NORTHEAST STATION	\$26,593,570		\$527,106		
135		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE					
136	341.000	Other Production-Structures-Electric-Hawthorn 7	\$374,196	2.56%	\$9,579	70	-1.00%
137	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,524,725	2.11%	\$32,172	50	-3.00%
138	344.000	Other Production-Generators-Electric-Hawthorn 7	\$12,332,844	2.00%	\$246,657	50	-3.00%
139	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$1,192,447	1.84%	\$21,941	45	-4.00%
140		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,424,212		\$310,349		
141		PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE					
142	341.000	Other Production-Structures-Electric-Hawthorn 8	\$45,070	2.56%	\$1,154	70	-1.00%
143	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$302,070	2.11%	\$6,374	50	-3.00%
144	344.000	Other Production-Generators-Electric-Hawthorn 8	\$13,074,851	2.00%	\$261,497	50	-3.00%
145	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$759,593	1.84%	\$13,977	45	-4.00%
146		TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE	\$14,181,584		\$283,002		
147		PROD OTHER - WEST GARNER 1, 2, 3 & 4					

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
148	311.000	Steam Production Structures-Elec	\$0	1.65%	\$0	100	0.00%
149	316.000	Misc Pwr Plt Equip-West Gardner	\$0	2.28%	\$0	55	0.00%
150	340.000	Other Prod-Land - W Gardner	\$94,555	0.00%	\$0	0	0.00%
151	340.010	Other Prod-Landrights & Easements-W Gardner	\$49,591	0.00%	\$0	0	0.00%
152	341.000	Other Prod-Structures W Gardner	\$1,913,639	2.56%	\$48,989	70	-1.00%
153	342.000	Other Prod-Fuel Holders W Gardner	\$1,726,735	2.11%	\$36,434	50	-3.00%
154	344.000	Other Prod-Generators W Gardner	\$58,770,820	2.00%	\$1,175,416	50	3.00%
155	345.000	Other Prod-Access Equip - W Gardner	\$3,675,696	1.84%	\$67,633	45	-4.00%
156	346.000	Other Production Misc Power Plant Equip-Elect	\$13,884	4.19%	\$582	45	0.00%
157		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$66,244,920		\$1,329,054		
158		PROD OTHER - MIAMI/OSAWATOMIE 1					
159	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	2.28%	\$0	55	0.00%
160	340.000	Other Production-Land-Osawatomie	\$369,290	0.00%	\$0	0	0.00%
161	341.000	Other Production-Structures-Osawatomie	\$886,372	2.56%	\$22,691	70	-1.00%
162	342.000	Other Prod-Fuel Holders-Osawatomie	\$1,067,018	2.11%	\$22,514	50	-3.00%
163	344.000	Other Prod-Generators-Osawatomie	\$13,963,385	2.00%	\$279,268	50	-3.00%
164	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,041,523	1.84%	\$19,164	45	-4.00%
165	346.000	Other Production Misc Power Plant Equip-Elect	\$1,067	4.19%	\$45	0	0.00%
166		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,328,655		\$343,682		
167		TOTAL STEAM PRODUCTION	\$1,890,755,446		\$38,496,747		
168		NUCLEAR PRODUCTION					
169		PROD PLT-NUCLEAR-WOLF CREEK					
170	320.000	Land & Land Rights - Wolf Creek	\$1,847,541	0.00%	\$0	0	0.00%
171	321.000	Structures & Improvements - Wolf Creek	\$216,829,494	1.30%	\$2,818,783	100	-1.00%
172	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	1.30%	\$248,997	100	-1.00%
173	322.000	Reactor Plant Equipment - Wolf Creek	\$448,179,261	1.58%	\$7,081,232	60	-2.00%
174	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	1.58%	\$752,489	60	-2.00%
175	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0	0	0.00%
176	323.000	Turbogenerator Units - Wolf Creek	\$118,266,448	2.25%	\$2,660,995	50	-1.00%
177	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	2.25%	\$92,023	50	-1.00%
178	324.000	Accessory Electric Equipment - Wolf Creek	\$71,308,552	2.12%	\$1,511,741	50	0.00%
179	324.010	Accessory Equip - MO Gr Up AFDC	\$5,885,918	2.12%	\$124,781	50	0.00%
180	325.000	Micellaneous Power Plant Equipment	\$60,131,560	3.16%	\$1,900,157	40	0.00%
181	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	3.16%	\$33,921	40	0.00%
182	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,927,795	1.60%	-\$126,845	63	0.00%
183	328.010	MPSC Disallow- MO Basis	-\$67,871,978	1.60%	-\$1,085,952	63	0.00%
184	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	1.60%	\$0	63	0.00%
185		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$918,591,899		\$16,012,322		
186		TOTAL NUCLEAR PRODUCTION	\$918,591,899		\$16,012,322		
187		HYDRAULIC PRODUCTION					
188		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
189		OTHER PRODUCTION					

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
190		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1					
191	341.020	Oth Prod-Struct-Elec-Wind	\$2,017,367	4.31%	\$86,949	70	0.00%
192	344.020	Oth Prod-Generators-Elec-Wind	\$82,989,842	5.39%	\$4,473,152	45	-1.00%
193	345.020	Oth Prod-Accessory Equip-Wind	\$376,028	6.07%	\$22,825	45	-1.00%
194	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$44,435	5.00%	\$2,222	20	0.00%
195		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$85,427,672		\$4,585,148		
196		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2					
197	341.020	Other Prod-Structures-Electric-Wind	\$653,386	4.31%	\$28,161	70	0.00%
198	344.020	Other Prod-Generators-Electric Wind	\$54,594,219	5.39%	\$2,942,628	45	-1.00%
199		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$55,247,605		\$2,970,789		
200		PRODUCTION PLANT - SOLAR					
201	344.010	Other Prod - Generators-Elect	\$536,587	4.82%	\$25,863	45	0.00%
202		TOTAL PRODUCTION PLANT - SOLAR	\$536,587		\$25,863		
203		RETIREMENTS WORK IN PROGRESS- PRODUCTION					
204		Production - Salvage & Removal	\$0	0.00%	\$0	0	0.00%
205		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0	0	0.00%
206		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0		
207		GENERAL PLANT-BUILDINGS					
208	311.000	Steam Prod-Structures-Elec	\$23,258	1.65%	\$384	0	0.00%
209	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$264,503	1.65%	\$4,364	0	0.00%
210	315.000	Steam Prod-Accessory Equip-Electric	\$10,420	2.96%	\$308	55	-10.00%
211	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$11,168	2.28%	\$255	55	0.00%
212		TOTAL GENERAL PLANT-BUILDINGS	\$309,349		\$5,311		
213		GENERAL PLANT - GENERAL EQUIP/TOOLS					
214	315.000	Steam Production-Accessory Equipment- Electric	\$14,021	2.96%	\$415	43	-10.00%
215	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,095,666	2.28%	\$93,381	37	0.00%
216		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$4,109,687		\$93,796		
217		BULK OIL FACILITY NE					
218	310.000	Steam Prod-Land-Electric	\$79,170	0.00%	\$0	0	0.00%
219	311.000	Steam Prod-Structures-Electric	\$699,343	1.65%	\$11,539	100	-20.00%
220	312.000	Steam Prod-Boiler Plant Equip-Electric	\$324,213	2.73%	\$8,851	55	-20.00%
221	315.000	Steam Prod-Accessory Equip-Electric	\$13,264	2.96%	\$393	55	-10.00%
222	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$103,811	2.28%	\$2,367	55	0.00%
223	344.000	Oth Prod-Generators-Elec	\$0	2.00%	\$0	35	-10.00%
224		TOTAL BULK OIL FACILITY NE	\$1,219,801		\$23,150		
225		TOTAL OTHER PRODUCTION	\$146,850,701		\$7,704,057		
226		TOTAL PRODUCTION PLANT	\$2,956,198,046		\$62,213,126		

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
227		TRANSMISSION PLANT					
228	350.000	Land-Transmission Plant	\$842,564	0.00%	\$0	0	0.00%
229	350.010	Land Rights-Transmission Plant	\$13,280,152	0.00%	\$0	0	0.00%
230	350.020	Land Rights-Transmission Plant-Wolf Creek	\$189	0.00%	\$0	0	0.00%
231	352.000	Structures & Improvements-Transmission Plant	\$2,966,548	1.98%	\$58,738	60	-5.00%
232	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$133,178	1.98%	\$2,637	60	-5.00%
233	352.020	Structures & Improvements-WlfCrk-MO Gr Up	\$15,694	1.98%	\$311	60	-5.00%
234	353.000	Station Equipment -Transmission Plant	\$83,357,038	1.87%	\$1,558,777	55	-10.00%
235	353.010	Station Equip-Wolf Creek-Transmission Plant	\$6,269,346	1.87%	\$117,237	55	-10.00%
236	353.020	Stat Equip-WlfCrk Mo Gr Up	\$532,475	1.87%	\$9,957	55	-10.00%
237	353.030	Station Equip-Communications	\$4,277,404	9.96%	\$426,029	25	0.00%
238	354.000	Towers and Fixtures-Transmission Plant	\$2,279,882	0.88%	\$20,063	70	-20.00%
239	355.000	Poles and Fixtures-Transmission Plant	\$64,185,371	2.64%	\$1,694,494	52	-50.00%
240	355.010	Poles & Fixtures-Wolf Creek	\$30,974	2.64%	\$818	52	-50.00%
241	355.020	Poles & Fixtures-WlfCrk Mo Gr Up	\$3,506	2.64%	\$93	52	-50.00%
242	356.000	Overhead Conductors & Devices-Transmission Plant	\$55,043,459	1.78%	\$979,774	55	-25.00%
243	356.010	Ovrhd Cond & Dev-Wolf Creek	\$20,959	1.78%	\$373	55	-25.00%
244	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	\$2,552	1.78%	\$45	55	-25.00%
245	357.000	Underground Conduit	\$1,940,109	1.41%	\$27,356	65	0.00%
246	358.000	Underground Conductors & Devices	\$1,658,955	0.68%	\$11,281	55	0.00%
247		Transmission-Salvage & Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
248		TOTAL TRANSMISSION PLANT	\$236,840,355		\$4,907,983		
249		DISTRIBUTION PLANT					
250	360.000	Land-Distribution Plant	\$4,699,655	0.00%	\$0	0	0.00%
251	360.010	Land Rights-Distribution Plant	\$9,676,656	0.00%	\$0	0	0.00%
252	361.000	Structures & Improvements - Distribution Plant	\$6,228,179	1.32%	\$82,212	55	-5.00%
253	362.000	Station Equipment-Distribution Plant	\$117,804,229	1.81%	\$2,132,257	52	-5.00%
254	362.030	Station Equip-Communications	\$2,257,945	4.45%	\$100,479	25	0.00%
255	363.000	Energy Storage Equipment	\$2,502,752	11.76%	\$294,324	10	0.00%
256	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$179,482,981	3.37%	\$6,048,576	42	-50.00%
257	365.000	Overhead Conductors & Devices-Distribution Plant	\$129,496,838	3.08%	\$3,988,503	44	-25.00%
258	366.000	Underground Conduit-Distribution Plant	\$147,016,093	2.91%	\$4,278,168	55	-30.00%
259	367.000	Underground Conductors & Devices-Distribution Plant	\$243,780,300	2.38%	\$5,801,971	51	-10.00%
260	368.000	Line Transformers-Distribution Plant	\$160,559,727	1.63%	\$2,617,124	37	10.00%
261	369.000	Services-Distribution Plant	\$63,672,079	4.44%	\$2,827,040	50	-100.00%
262	370.000	Meters-Distribution Plant	\$65,345,048	0.61%	\$398,605	40	2.00%
263	370.002	AMI Meters Electric	\$7,687,039	4.91%	\$377,434	40	2.00%
264	371.000	Cust Prem Install	\$12,984,904	0.05%	\$6,492	21	-15.00%
265	373.000	Street Lighting and Signal Systems-Distribution Plant	\$12,022,126	3.75%	\$450,830	25	-5.00%
266		Distribution-Salvage and Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
267		TOTAL DISTRIBUTION PLANT	\$1,165,216,551		\$29,404,015		
268		INCENTIVE COMPENSATION CAPITALIZATION					
269		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
270		GENERAL PLANT					
271	389.000	Land and Land Rights - General Plant	\$1,548,625	0.00%	\$0	0	0.00%
272	390.000	Structures & Improvements - General Plant	\$41,036,198	2.75%	\$1,128,495	45	-20.00%
273	390.030	Structures & Imprv-Leasehold (801 Char)	\$3,050,686	0.00%	\$0	0	0.00%
274	390.050	Structures & Imprv-Leasehold (One KC Place)	\$15,691,081	0.00%	\$0	0	0.00%
275	391.000	Office Furniture & Equipment - General Plant	\$5,034,354	5.00%	\$251,718	20	0.00%
276	391.010	Off Furniture & Equip - Wolf Creek	\$4,158,159	5.00%	\$207,908	20	0.00%
277	391.020	Off Furniture & Equip - Computers	\$11,398,049	12.50%	\$1,424,756	8	0.00%
278	392.000	Transportation Equipment - General Plant	\$360,165	0.00%	\$0	8	25.00%
279	392.010	Trans Equip - Light Trucks	\$5,066,593	11.73%	\$594,311	8	25.00%
280	392.020	Trans Equip - Heavy Trucks	\$20,681,845	9.94%	\$2,055,775	10	25.00%
281	392.030	Trans Equip - Tractors	\$316,672	5.68%	\$17,987	12	25.00%
282	392.040	Trans Equip - Trailers	\$1,043,448	1.36%	\$14,191	26	25.00%
283	393.000	Stores Equipment - General Plant	\$425,637	4.00%	\$17,025	25	0.00%
284	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,812,761	3.33%	\$93,665	30	0.00%
285	395.000	Laboratory Equipment	\$3,850,043	3.33%	\$128,206	30	0.00%
286	396.000	Power Operated Equipment - General Plant	\$13,692,525	7.94%	\$1,087,186	12	15.00%
287	397.000	Communication Equipment - General Plant	\$60,441,483	2.86%	\$1,728,626	35	0.00%
288	397.010	Communication Equipment - Wolf Creek	\$77,745	2.86%	\$2,224	35	0.00%
289	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265	35	0.00%
290	398.000	Miscellaneous Equipment - General Plant	\$301,754	3.33%	\$10,048	30	0.00%
291	399.000	Regulatory Amortizations	\$0	0.00%	\$0	0	0.00%
292		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
293		TOTAL GENERAL PLANT	\$190,997,103		\$8,762,386		
294		Total Depreciation	\$4,704,540,476		\$105,287,510		

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

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.2190%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.100	Miscellaneous Intangibles (Like 353)	\$406,912	R-4	\$0	\$406,912	53.1700%	\$0	\$216,355
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$36,036,698	R-5	\$0	\$36,036,698	52.4911%	\$0	\$18,916,059
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$8,888,847	R-6	\$0	\$8,888,847	57.2300%	\$0	\$5,087,087
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$22,697,340	R-7	\$0	\$22,697,340	53.1700%	\$0	\$12,068,176
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$25,045,162	R-8	\$0	\$25,045,162	53.7630%	\$0	\$13,465,030
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$3,828,595	R-9	\$0	\$3,828,595	53.1700%	\$0	\$2,035,664
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$40,383,572	R-10	\$0	\$40,383,572	52.4911%	\$0	\$21,197,781
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$17,983,723	R-11	\$0	\$17,983,723	57.2300%	\$0	\$10,292,085
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$1,392,189	R-12	\$0	\$1,392,189	53.1700%	\$0	\$740,227
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$3,527,558	R-13	\$0	\$3,527,558	53.7630%	\$0	\$1,896,521
14	303.050	Misc Intang Plt - WC 5yr Software	\$15,668,017	R-14	\$0	\$15,668,017	53.1700%	\$0	\$8,330,685
15	303.070	Misc Intg Plt Srct (Like 312)	\$9,012	R-15	\$0	\$9,012	53.1700%	\$0	\$4,792
16	303.080	Misc Intangible Trans Line (Like 355)	\$614,731	R-16	\$0	\$614,731	53.1700%	\$0	\$326,852
17	303.090	Misc Intang Trans Ln MINT Line	\$6,134	R-17	\$0	\$6,134	53.1700%	\$0	\$3,261
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$262,837	R-18	\$0	\$262,837	53.1700%	\$0	\$139,750
19		TOTAL INTANGIBLE PLANT	\$176,751,327		\$0	\$176,751,327		\$0	\$94,720,325
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$0	R-23	\$0	\$0	53.1700%	\$0	\$0
24	311.000	Structures & Improvements	\$14,519,174	R-24	\$0	\$14,519,174	53.1700%	\$0	\$7,719,845
25	311.020	Structures - H 5 Rebuild	\$8,207,722	R-25	\$0	\$8,207,722	53.1700%	\$0	\$4,364,046
26	312.000	Boiler Plant Equipment	-\$12,658,747	R-26	\$0	-\$12,658,747	53.1700%	\$0	-\$6,730,656
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$2,772,859	R-27	\$0	\$2,772,859	53.1700%	\$0	\$1,474,329
28	312.030	Boiler Plan - H5	\$199,899,273	R-28	\$0	\$199,899,273	53.1700%	\$0	\$106,286,443
29	314.000	Turbogenerator Units	\$35,286,095	R-29	\$0	\$35,286,095	53.1700%	\$0	\$18,761,617
30	315.000	Accessory Electric Equipment	-\$220,424	R-30	\$0	-\$220,424	53.1700%	\$0	-\$117,199
31	315.010	Accessory Equip - H5 Rebuild	\$35,247,800	R-31	\$0	\$35,247,800	53.1700%	\$0	\$18,741,255
32	316.000	Misc. Power Plant Equipment	\$5,249,440	R-32	\$0	\$5,249,440	53.1700%	\$0	\$2,791,127
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,055,235	R-33	\$0	\$2,055,235	53.1700%	\$0	\$1,092,768
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$290,358,427		\$0	\$290,358,427		\$0	\$154,383,575
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$0	R-36	\$0	\$0	53.1700%	\$0	\$0
37	311.000	Steam Production-Structures & Improvement	\$3,424,416	R-37	\$0	\$3,424,416	53.1700%	\$0	\$1,820,762
38	312.000	Steam Production-Boiler Pland Equip-Electric	\$146,677,002	R-38	\$0	\$146,677,002	53.1700%	\$0	\$77,988,162
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$1,716	R-39	\$0	-\$1,716	100.0000%	\$0	-\$1,716
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	R-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$35,783,275	R-41	\$0	\$35,783,275	53.1700%	\$0	\$19,025,967
42	315.000	Steam Production Accessory Equipment-Electric	\$20,029,087	R-42	\$0	\$20,029,087	53.1700%	\$0	\$10,649,466
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$88,342	R-43	\$0	-\$88,342	100.0000%	\$0	-\$88,342

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$2,111,393	R-44	\$0	\$2,111,393	53.1700%	\$0	\$1,122,628
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$1	R-45	\$0	-\$1	100.0000%	\$0	-\$1
46		TOTAL PRODUCTION-STM-IATAN I	\$207,935,114		\$0	\$207,935,114		\$0	\$110,516,926
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$0	R-48	\$0	\$0	53.1700%	\$0	\$0
49	311.000	Steam Production-Structures-Electric	\$23,482,352	R-49	\$0	\$23,482,352	53.1700%	\$0	\$12,485,567
50	312.000	Steam Production-Turbogenerators-Electric	\$54,345,178	R-50	\$0	\$54,345,178	53.1700%	\$0	\$28,895,331
51	312.100	Steam Production - Unit Trains - Electric	\$432,055	R-51	\$0	\$432,055	53.1700%	\$0	\$229,724
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$1,135,525	R-52	\$0	\$1,135,525	53.1700%	\$0	\$603,759
53	315.000	Steam Production-Accessory Equip-Electric	\$4,539,122	R-53	\$0	\$4,539,122	53.1700%	\$0	\$2,413,451
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,125,969	R-54	\$0	\$1,125,969	53.1700%	\$0	\$598,678
55		TOTAL PRODUCTION-IATAN COMMON	\$85,060,201		\$0	\$85,060,201		\$0	\$45,226,510
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	R-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	R-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	R-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$7,541,205	R-60	\$0	\$7,541,205	53.1700%	\$0	\$4,009,659
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$40,134	R-61	\$0	-\$40,134	100.0000%	\$0	-\$40,134
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-62	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	R-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$60,095,110	R-64	\$0	\$60,095,110	53.1700%	\$0	\$31,952,570
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$318,822	R-65	\$0	-\$318,822	100.0000%	\$0	-\$318,822
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-66	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
67	314.040	Steam Production-Turbogenerator Iatan 2	\$12,558,852	R-67	\$0	\$12,558,852	53.1700%	\$0	\$6,677,542
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$41,712	R-68	\$0	-\$41,712	100.0000%	\$0	-\$41,712
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$19,135,918	R-69	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$3,739,382	R-70	\$0	\$3,739,382	53.1700%	\$0	\$1,988,229
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$14,992	R-71	\$0	-\$14,992	100.0000%	\$0	-\$14,992
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$6,399,672	R-72	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$299,994	R-73	\$0	\$299,994	53.1700%	\$0	\$159,507
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$1,372	R-74	\$0	-\$1,372	100.0000%	\$0	-\$1,372
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-75	\$0	\$704,779	100.0000%	\$0	\$704,779
76		TOTAL PRODUCTION-IATAN 2	\$267,196,113		\$0	\$267,196,113		\$0	\$227,749,077
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne-Common	\$0	R-78	\$0	\$0	53.1700%	\$0	\$0
79	311.000	Steam Production-Structures-LaCygne-Common	\$3,100,961	R-79	\$0	\$3,100,961	53.1700%	\$0	\$1,648,781
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$4,298,766	R-80	\$0	\$4,298,766	53.1700%	\$0	\$2,285,654
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$126,948	R-81	\$0	\$126,948	53.1700%	\$0	\$67,498
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$43,073	R-82	\$0	\$43,073	53.1700%	\$0	\$22,902

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$797,960	R-83	\$0	\$797,960	53.1700%	\$0	\$424,275
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$6,885	R-84	\$0	\$6,885	53.1700%	\$0	\$3,661
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$1,294,830	R-85	\$0	\$1,294,830	53.1700%	\$0	\$688,461
86		TOTAL LACYGNE COMMON PLANT	\$9,669,423		\$0	\$9,669,423		\$0	\$5,141,232
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$0	R-88	\$0	\$0	53.1700%	\$0	\$0
89	311.000	Structures-LaCygne 1	\$13,675,792	R-89	\$0	\$13,675,792	53.1700%	\$0	\$7,271,419
90	312.000	Boiler Plant Equip-LaCygne 1	\$75,822,219	R-90	\$0	\$75,822,219	53.1700%	\$0	\$40,314,674
91	312.020	Boiler AQC Equip-LaCygne 1	\$44,671,665	R-91	\$0	\$44,671,665	53.1700%	\$0	\$23,751,924
92	314.000	Turbogenerator-LaCygne 1	\$20,765,136	R-92	\$0	\$20,765,136	53.1700%	\$0	\$11,040,823
93	315.000	Acc Equip-LaCygne 1	\$10,383,907	R-93	\$0	\$10,383,907	53.1700%	\$0	\$5,521,123
94	316.000	Misc Power Plant Equip-LaCygne 1	\$1,238,452	R-94	\$0	\$1,238,452	53.1700%	\$0	\$658,485
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$166,557,171		\$0	\$166,557,171		\$0	\$88,558,448
96		PRODUCTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$2,323,269	R-97	\$0	\$2,323,269	53.1700%	\$0	\$1,235,282
98	312.000	Boiler Plant Equip-LaCygne 2	\$83,489,053	R-98	\$0	\$83,489,053	53.1700%	\$0	\$44,391,129
99	314.000	Turbogenerator-LaCygne 2	\$17,537,323	R-99	\$0	\$17,537,323	53.1700%	\$0	\$9,324,595
100	315.000	Accessory Equip-LaCygne 2	\$10,592,790	R-100	\$0	\$10,592,790	53.1700%	\$0	\$5,632,186
101	316.000	Misc Power Plant Equip-LaCygne 2	\$1,057,405	R-101	\$0	\$1,057,405	53.1700%	\$0	\$562,222
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$114,999,840		\$0	\$114,999,840		\$0	\$61,145,414
103		PRODUCTION-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$0	R-104	\$0	\$0	53.1700%	\$0	\$0
105	311.000	Structures-Electric-Montrose	\$10,893,497	R-105	\$0	\$10,893,497	53.1700%	\$0	\$5,792,072
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$83,116,475	R-106	\$0	\$83,116,475	53.1700%	\$0	\$44,193,030
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$2,479,832	R-107	\$0	\$2,479,832	53.1700%	\$0	\$1,318,527
108	314.000	Turbogenerators-Electric-Montrose	\$25,920,047	R-108	\$0	\$25,920,047	53.1700%	\$0	\$13,781,689
109	315.000	Accessory Equipment-Electric-Montrose	\$11,087,734	R-109	\$0	\$11,087,734	53.1700%	\$0	\$5,895,348
110	316.000	Misc Plant Equipment-Electric-Montrose	\$2,429,333	R-110	\$0	\$2,429,333	53.1700%	\$0	\$1,291,676
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$135,926,918		\$0	\$135,926,918		\$0	\$72,272,342
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$56,446	R-113	\$0	\$56,446	53.1700%	\$0	\$30,012
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$502,358	R-114	\$0	\$502,358	53.1700%	\$0	\$267,104
115	344.000	Other Production-Generators Hawthorn 6	\$17,848,442	R-115	\$0	\$17,848,442	53.1700%	\$0	\$9,490,017
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,152,449	R-116	\$0	\$1,152,449	53.1700%	\$0	\$612,757
117		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$19,559,695		\$0	\$19,559,695		\$0	\$10,399,890
118		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
119	311.000	Structures and Improvements-Hawthorn 9	\$1,010,155	R-119	\$0	\$1,010,155	53.1700%	\$0	\$537,099
120	312.000	Boiler Plant Equip-Hawthorn 9	\$22,611,252	R-120	\$0	\$22,611,252	53.1700%	\$0	\$12,022,403
121	314.000	Turbogenerators-Hawthorn 9	\$7,757,644	R-121	\$0	\$7,757,644	53.1700%	\$0	\$4,124,739
122	315.000	Accessory Equipment-Hawthorn 9	\$6,179,731	R-122	\$0	\$6,179,731	53.1700%	\$0	\$3,285,763
123	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$75,006	R-123	\$0	\$75,006	53.1700%	\$0	\$39,881
124		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$37,633,788		\$0	\$37,633,788		\$0	\$20,009,885
125		PRODUCTION - NORTHEAST STATION							
126	311.000	Steam Prod-Structures-Elect-NE	\$0	R-126	\$0	\$0	53.1700%	\$0	\$0
127	316.000	Misc Pwr Plt Equip-Northeast	\$0	R-127	\$0	\$0	53.1700%	\$0	\$0
128	340.000	Other Production-Land NE	\$0	R-128	\$0	\$0	53.1700%	\$0	\$0
129	341.000	Other Prod-Structures-Elec	\$26,471	R-129	\$0	\$26,471	53.1700%	\$0	\$14,075
130	342.000	Other Prod-Fuel Holders NE	\$1,100,092	R-130	\$0	\$1,100,092	53.1700%	\$0	\$584,919
131	344.000	Other Prod Generators NE	\$34,410,955	R-131	\$0	\$34,410,955	53.1700%	\$0	\$18,296,305

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
132	345.000	Other Prod-Accessory Equip-NE	\$6,157,103	R-132	\$0	\$6,157,103	53.1700%	\$0	\$3,273,732
133	346.000	Other Production Misc Power Plant Equip Elec	\$4,587	R-133	\$0	\$4,587	53.1700%	\$0	\$2,439
134		TOTAL PRODUCTION - NORTHEAST STATION	\$41,699,208		\$0	\$41,699,208		\$0	\$22,171,470
135		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
136	341.000	Other Production-Structures-Electric-Hawthorn 7	\$270,245	R-136	\$0	\$270,245	53.1700%	\$0	\$143,689
137	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,427,128	R-137	\$0	\$1,427,128	53.1700%	\$0	\$758,804
138	344.000	Other Production-Generators-Electric-Hawthorn 7	\$11,838,070	R-138	\$0	\$11,838,070	53.1700%	\$0	\$6,294,302
139	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$994,042	R-139	\$0	\$994,042	53.1700%	\$0	\$528,532
140		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$14,529,485		\$0	\$14,529,485		\$0	\$7,725,327
141		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
142	341.000	Other Production-Structures-Electric-Hawthorn 8	\$32,810	R-142	\$0	\$32,810	53.1700%	\$0	\$17,445
143	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$283,656	R-143	\$0	\$283,656	53.1700%	\$0	\$150,820
144	344.000	Other Production-Generators-Electric-Hawthorn 8	\$12,585,700	R-144	\$0	\$12,585,700	53.1700%	\$0	\$6,691,817
145	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$616,745	R-145	\$0	\$616,745	53.1700%	\$0	\$327,923
146		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,518,911		\$0	\$13,518,911		\$0	\$7,188,005
147		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
148	311.000	Steam Production Structures-Elec	\$0	R-148	\$0	\$0	53.1700%	\$0	\$0
149	316.000	Misc Pwr Plt Equip-West Gardner	\$0	R-149	\$0	\$0	53.1700%	\$0	\$0
150	340.000	Other Prod-Land - W Gardner	\$0	R-150	\$0	\$0	53.1700%	\$0	\$0
151	340.010	Other Prod-Landrights & Easements-W Gardner	\$12,880	R-151	\$0	\$12,880	53.1700%	\$0	\$6,848
152	341.000	Other Prod-Structures W Gardner	\$912,483	R-152	\$0	\$912,483	53.1700%	\$0	\$485,167
153	342.000	Other Prod-Fuel Holders W Gardner	\$1,289,268	R-153	\$0	\$1,289,268	53.1700%	\$0	\$685,504
154	344.000	Other Prod-Generators W Gardner	\$47,242,485	R-154	\$0	\$47,242,485	53.1700%	\$0	\$25,118,829
155	345.000	Other Prod-Access Equip - W Gardner	\$2,673,037	R-155	\$0	\$2,673,037	53.1700%	\$0	\$1,421,254
156	346.000	Other Production Misc Power Plant Equip-Elect	\$1,155	R-156	\$0	\$1,155	53.1700%	\$0	\$614
157		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$52,131,308		\$0	\$52,131,308		\$0	\$27,718,216
158		PROD OTHER - MIAMI/OSAWATOMIE 1							
159	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	R-159	\$0	\$0	53.1700%	\$0	\$0
160	340.000	Other Production-Land-Osawatomie	\$0	R-160	\$0	\$0	53.1700%	\$0	\$0
161	341.000	Other Production-Structures-Osawatomie	\$508,438	R-161	\$0	\$508,438	53.1700%	\$0	\$270,336
162	342.000	Other Prod-Fuel Holders-Osawatomie	\$819,685	R-162	\$0	\$819,685	53.1700%	\$0	\$435,827
163	344.000	Other Prod-Generators-Osawatomie	\$11,380,610	R-163	\$0	\$11,380,610	53.1700%	\$0	\$6,051,070
164	345.000	Other Prod-Accessory Equip-Osawatomie	\$715,096	R-164	\$0	\$715,096	53.1700%	\$0	\$380,217
165	346.000	Other Production Misc Power Plant Equip-Elect	\$70	R-165	\$0	\$70	53.1700%	\$0	\$37
166		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$13,423,899		\$0	\$13,423,899		\$0	\$7,137,487
167		TOTAL STEAM PRODUCTION	\$1,470,199,501		\$0	\$1,470,199,501		\$0	\$867,343,804
168		NUCLEAR PRODUCTION							
169		PROD PLT-NUCLEAR-WOLF CREEK							
170	320.000	Land & Land Rights - Wolf Creek	\$0	R-170	\$0	\$0	53.1700%	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
171	321.000	Structures & Improvements - Wolf Creek	\$260,650,803	R-171	\$0	\$260,650,803	53.1700%	\$0	\$138,588,032
172	321.010	Structures MO Gr Up AFC Ele	\$12,167,426	R-172	\$0	\$12,167,426	100.0000%	\$0	\$12,167,426
173	322.000	Reactor Plant Equipment - Wolf Creek	\$393,623,440	R-173	\$0	\$393,623,440	53.1700%	\$0	\$209,289,583
174	322.010	Reactor - MO Gr Up AFDC	\$30,901,442	R-174	\$0	\$30,901,442	100.0000%	\$0	\$30,901,442
175	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-175	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
176	323.000	Turbogenerator Units - Wolf Creek	\$81,082,560	R-176	\$0	\$81,082,560	53.1700%	\$0	\$43,111,597
177	323.010	Turbogenerator MO GR Up AFDC	\$3,843,037	R-177	\$0	\$3,843,037	100.0000%	\$0	\$3,843,037
178	324.000	Accessory Electric Equipment - Wolf Creek	\$69,230,352	R-178	\$0	\$69,230,352	53.1700%	\$0	\$36,809,778
179	324.010	Accessory Equip - MO Gr Up AFDC	\$3,387,530	R-179	\$0	\$3,387,530	100.0000%	\$0	\$3,387,530
180	325.000	Micellaneous Power Plant Equipment	\$29,406,189	R-180	\$0	\$29,406,189	53.1700%	\$0	\$15,635,271
181	325.010	Misc Plt Equip - MO Gr Up AFDC	\$610,524	R-181	\$0	\$610,524	100.0000%	\$0	\$610,524
182	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$5,092,870	R-182	\$0	-\$5,092,870	100.0000%	\$0	-\$5,092,870
183	328.010	MPSC Disallow- MO Basis	-\$72,095,660	R-183	\$0	-\$72,095,660	53.1700%	\$0	-\$38,333,262
184	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-184	\$0	-\$10,086,006	53.1700%	\$0	-\$5,362,729
185		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$812,220,434		\$0	\$812,220,434		\$0	\$460,147,026
186		TOTAL NUCLEAR PRODUCTION	\$812,220,434		\$0	\$812,220,434		\$0	\$460,147,026
187		HYDRAULIC PRODUCTION							
188		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
189		OTHER PRODUCTION							
190		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
191	341.020	Oth Prod-Struct-Elec-Wind	\$1,372,396	R-191	\$0	\$1,372,396	53.1700%	\$0	\$729,703
192	344.020	Oth Prod-Generators-Elec-Wind	\$60,327,612	R-192	\$0	\$60,327,612	53.1700%	\$0	\$32,076,191
193	345.020	Oth Prod-Accessory Equip-Wind	\$81,497	R-193	\$0	\$81,497	53.1700%	\$0	\$43,332
194	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$348	R-194	\$0	\$348	53.1700%	\$0	\$185
195		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$61,781,853		\$0	\$61,781,853		\$0	\$32,849,411
196		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
197	341.020	Other Prod-Structures-Electric-Wind	\$257,965	R-197	\$0	\$257,965	53.1700%	\$0	\$137,160
198	344.020	Other Prod-Generators-Electric Wind	\$21,461,214	R-198	\$0	\$21,461,214	53.1700%	\$0	\$11,410,927
199		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$21,719,179		\$0	\$21,719,179		\$0	\$11,548,087
200		PRODUCTION PLANT - SOLAR							
201	344.010	Other Prod - Generators-Elect	\$90,017	R-201	\$0	\$90,017	53.1700%	\$0	\$47,862
202		TOTAL PRODUCTION PLANT - SOLAR	\$90,017		\$0	\$90,017		\$0	\$47,862
203		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
204		Production - Salvage & Removal	-\$31,516,583	R-204	\$0	-\$31,516,583	53.1700%	\$0	-\$16,757,367
205		Retirements not classified-Nuclear and Steam	-\$476,270	R-205	\$0	-\$476,270	53.1700%	\$0	-\$253,233
206		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$31,992,853		\$0	-\$31,992,853		\$0	-\$17,010,600
207		GENERAL PLANT-BUILDINGS							
208	311.000	Steam Prod-Structures-Elec	\$657	R-208	\$0	\$657	53.1700%	\$0	\$349
209	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$403,219	R-209	\$0	\$403,219	53.1700%	\$0	\$214,392
210	315.000	Steam Prod-Accessory Equip-Electric	\$7,168	R-210	\$0	\$7,168	53.1700%	\$0	\$3,811
211	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$8,869	R-211	\$0	\$8,869	53.1700%	\$0	\$4,716
212		TOTAL GENERAL PLANT-BUILDINGS	\$419,913		\$0	\$419,913		\$0	\$223,268
213		GENERAL PLANT - GENERAL EQUIP/TOOLS							
214	315.000	Steam Production-Accessory Equipment-Electric	\$4,795	R-214	\$0	\$4,795	53.1700%	\$0	\$2,550

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
215	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,894,874	R-215	\$0	\$1,894,874	53.1700%	\$0	\$1,007,505
216		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,899,669		\$0	\$1,899,669		\$0	\$1,010,055
217		BULK OIL FACILITY NE							
218	310.000	Steam Prod-Land-Electric	\$0	R-218	\$0	\$0	53.1700%	\$0	\$0
219	311.000	Steam Prod-Structures-Electric	\$699,310	R-219	\$0	\$699,310	53.1700%	\$0	\$371,823
220	312.000	Steam Prod-Boiler Plant Equip-Electric	\$502,365	R-220	\$0	\$502,365	53.1700%	\$0	\$267,107
221	315.000	Steam Prod-Accessory Equi-Electric	\$17,419	R-221	\$0	\$17,419	53.1700%	\$0	\$9,262
222	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$84,618	R-222	\$0	\$84,618	53.1700%	\$0	\$44,991
223	344.000	Oth Prod-Generators-Elec	\$0	R-223	\$0	\$0	53.1700%	\$0	\$0
224		TOTAL BULK OIL FACILITY NE	\$1,303,712		\$0	\$1,303,712		\$0	\$693,183
225		TOTAL OTHER PRODUCTION	\$55,221,490		\$0	\$55,221,490		\$0	\$29,361,266
226		TOTAL PRODUCTION PLANT	\$2,337,641,425		\$0	\$2,337,641,425		\$0	\$1,356,852,096
227		TRANSMISSION PLANT							
228	350.000	Land-Transmission Plant	\$0	R-228	\$0	\$0	53.1700%	\$0	\$0
229	350.010	Land Rights-Transmission Plant	\$8,281,638	R-229	\$0	\$8,281,638	53.1700%	\$0	\$4,403,347
230	350.020	Land Rights-Transmission Plant-Wolf Creek	\$116	R-230	\$0	\$116	53.1700%	\$0	\$62
231	352.000	Structures & Improvements-Transmission Plant	\$1,767,337	R-231	\$0	\$1,767,337	53.1700%	\$0	\$939,693
232	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$85,311	R-232	\$0	\$85,311	53.1700%	\$0	\$45,360
233	352.020	Structures & Improvements-WlfCrk-MO Gr Up	\$5,207	R-233	\$0	\$5,207	100.0000%	\$0	\$5,207
234	353.000	Station Equipment -Transmission Plant	\$40,193,833	R-234	\$0	\$40,193,833	53.1700%	\$0	\$21,371,061
235	353.010	Station Equip-Wolf Creek-Transmission Plant	\$5,023,718	R-235	\$0	\$5,023,718	52.7000%	\$0	\$2,647,499
236	353.020	Stat Equip-WlfCrk Mo Gr Up	\$343,580	R-236	\$0	\$343,580	100.0000%	\$0	\$343,580
237	353.030	Station Equip-Communications	\$4,261,274	R-237	\$0	\$4,261,274	52.7000%	\$0	\$2,245,691
238	354.000	Towers and Fixtures-Transmission Plant	\$3,741,226	R-238	\$0	\$3,741,226	52.7000%	\$0	\$1,971,626
239	355.000	Poles and Fixtures-Transmission Plant	\$60,462,459	R-239	\$0	\$60,462,459	52.7000%	\$0	\$31,863,716
240	355.010	Poles & Fixtures-Wolf Creek	\$51,592	R-240	\$0	\$51,592	52.7000%	\$0	\$27,189
241	355.020	Poles & Fixtures-WlfCrk Mo Gr Up	\$3,445	R-241	\$0	\$3,445	100.0000%	\$0	\$3,445
242	356.000	Overhead Conductors & Devices-Transmission Plant	\$53,421,637	R-242	\$0	\$53,421,637	53.1700%	\$0	\$28,404,284
243	356.010	Ovrhd Cond & Dev-Wolf Creek	\$25,103	R-243	\$0	\$25,103	53.1700%	\$0	\$13,347
244	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	\$1,518	R-244	\$0	\$1,518	100.0000%	\$0	\$1,518
245	357.000	Underground Conduit	\$2,056,342	R-245	\$0	\$2,056,342	53.1700%	\$0	\$1,093,357
246	358.000	Underground Conductorts & Devices	\$2,535,352	R-246	\$0	\$2,535,352	53.1700%	\$0	\$1,348,047
247		Transmission-Salvage & Removal: Retirements not classified	-\$478,522	R-247	\$0	-\$478,522	53.1700%	\$0	-\$254,430
248		TOTAL TRANSMISSION PLANT	\$181,782,166		\$0	\$181,782,166		\$0	\$96,473,599
249		DISTRIBUTION PLANT							
250	360.000	Land-Distribution Plant	\$0	R-250	\$0	\$0	50.5496%	\$0	\$0
251	360.010	Land Rights-Distribution Plant	\$7,866,838	R-251	\$0	\$7,866,838	58.3311%	\$0	\$4,588,813
252	361.000	Structures & Improvements - Distribution Plant	\$6,525,238	R-252	\$0	\$6,525,238	49.3758%	\$0	\$3,221,888
253	362.000	Station Equipment-Distribution Plant	\$68,512,300	R-253	\$0	\$68,512,300	59.8102%	\$0	\$40,977,344
254	362.030	Station Equip-Communications	\$2,874,788	R-254	\$0	\$2,874,788	54.9206%	\$0	\$1,578,851
255	363.000	Energy Storage Equipment	\$145,039	R-255	\$0	\$145,039	100.0000%	\$0	\$145,039
256	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$172,491,838	R-256	\$0	\$172,491,838	56.0101%	\$0	\$96,612,851
257	365.000	Overhead Conductors & Devices-Distribution Plant	\$66,921,237	R-257	\$0	\$66,921,237	55.3505%	\$0	\$37,041,239
258	366.000	Underground Conduit-Distribution Plant	\$54,284,703	R-258	\$0	\$54,284,703	57.8273%	\$0	\$31,391,378
259	367.000	Underground Conductors & Devices-Distribution Plant	\$83,238,340	R-259	\$0	\$83,238,340	52.5725%	\$0	\$43,760,476
260	368.000	Line Transformers-Distribution Plant	\$126,763,876	R-260	\$0	\$126,763,876	57.3757%	\$0	\$72,731,661
261	369.000	Services-Distribution Plant	\$62,030,778	R-261	\$0	\$62,030,778	51.3673%	\$0	\$31,863,536
262	370.000	Meters-Distribution Plant	\$57,201,757	R-262	\$0	\$57,201,757	75.2499%	\$0	\$43,044,265
263	370.002	AMI Meters Electric	\$622,810	R-263	\$0	\$622,810	23.5810%	\$0	\$146,865
264	371.000	Cust Prem Install	\$12,384,734	R-264	\$0	\$12,384,734	82.4248%	\$0	\$10,208,092

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
265	373.000	Street Lighting and Signal Systems-Distribution Plant	\$14,372,112	R-265	\$0	\$14,372,112	34.4084%	\$0	\$4,945,214
266		Distribution-Salvage and Removal: Retirements not classified	-\$2,116,099	R-266	\$0	-\$2,116,099	55.7963%	\$0	-\$1,180,705
267		TOTAL DISTRIBUTION PLANT	\$734,120,289		\$0	\$734,120,289		\$0	\$421,076,807
268		INCENTIVE COMPENSATION CAPITALIZATION							
269		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
270		GENERAL PLANT							
271	389.000	Land and Land Rights - General Plant	\$0	R-271	\$0	\$0	54.2190%	\$0	\$0
272	390.000	Structures & Improvements - General Plant	\$23,349,576	R-272	\$0	\$23,349,576	54.2190%	\$0	\$12,659,907
273	390.030	Structures & Imprv-Leasehold (801 Char)	\$1,909,608	R-273	\$0	\$1,909,608	54.2190%	\$0	\$1,035,370
274	390.050	Structures & Imprv-Leasehold (One KC Place)	\$6,279,241	R-274	\$0	\$6,279,241	54.2190%	\$0	\$3,404,542
275	391.000	Office Furniture & Equipment - General Plant	\$2,596,106	R-275	\$0	\$2,596,106	54.2190%	\$0	\$1,407,583
276	391.010	Off Furniture & Equip - Wolf Creek	\$2,157,239	R-276	\$0	\$2,157,239	54.2190%	\$0	\$1,169,633
277	391.020	Off Furniture & Equip - Computers	\$2,661,520	R-277	\$0	\$2,661,520	54.2190%	\$0	\$1,443,050
278	392.000	Transportation Equipment - General Plant	\$542,939	R-278	\$0	\$542,939	54.2190%	\$0	\$294,376
279	392.010	Trans Equip - Light Trucks	\$1,472,244	R-279	\$0	\$1,472,244	54.2190%	\$0	\$798,236
280	392.020	Trans Equip - Heavy Trucks	\$5,840,327	R-280	\$0	\$5,840,327	54.2190%	\$0	\$3,166,567
281	392.030	Trans Equip - Tractors	\$312,372	R-281	\$0	\$312,372	54.2190%	\$0	\$169,365
282	392.040	Trans Equip - Trailers	\$960,080	R-282	\$0	\$960,080	54.2190%	\$0	\$520,546
283	393.000	Stores Equipment - General Plant	\$395,308	R-283	\$0	\$395,308	54.2190%	\$0	\$214,332
284	394.000	Tools, Shop, & Garage Equipment- General Plant	\$1,627,343	R-284	\$0	\$1,627,343	54.2190%	\$0	\$882,329
285	395.000	Laboratory Equipment	\$2,871,299	R-285	\$0	\$2,871,299	54.2190%	\$0	\$1,556,790
286	396.000	Power Operated Equipment - General Plant	\$7,391,190	R-286	\$0	\$7,391,190	54.2190%	\$0	\$4,007,429
287	397.000	Communication Equipment - General Plant	\$25,880,055	R-287	\$0	\$25,880,055	54.2190%	\$0	\$14,031,907
288	397.010	Communication Equipment - Wolf Creek	\$85,528	R-288	\$0	\$85,528	54.2190%	\$0	\$46,372
289	397.020	Comm Equip - WlfCrk Mo Grs Up	\$3,583	R-289	\$0	\$3,583	100.0000%	\$0	\$3,583
290	398.000	Miscellaneous Equipment - General Plant	\$116,552	R-290	\$0	\$116,552	54.2190%	\$0	\$63,193
291	399.000	Regulatory Amortizations	\$0	R-291	\$0	\$0	54.2190%	\$0	\$0
292		General Plant-Salvage and removal: Retirements not classified	-\$294,413	R-292	\$0	-\$294,413	54.2190%	\$0	-\$159,628
293		TOTAL GENERAL PLANT	\$86,157,697		\$0	\$86,157,697		\$0	\$46,715,482
294		TOTAL DEPRECIATION RESERVE	\$3,516,452,904		\$0	\$3,516,452,904		\$0	\$2,015,838,309

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Reserve Adjustments			<u>\$0</u>		<u>\$0</u>

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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	\$59,931,931	26.68	13.85	12.83	0.035151	\$2,106,667
3	Wolf Creek Fuel	\$15,541,153	26.68	25.85	0.83	0.002274	\$35,341
4	Wolf Creek Payroll, Futa, Suta, and FICA	\$26,742,781	26.68	25.85	0.83	0.002274	\$60,813
5	Wolf Creek O&M	\$28,660,002	26.68	25.85	0.83	0.002274	\$65,173
6	Accrued Vacation	\$6,734,259	26.68	344.83	-318.15	-0.871644	-\$5,869,876
7	Fuel-Coal and Unit Train Expense	\$155,238,621	26.68	20.88	5.80	0.015890	\$2,466,742
8	Fuel-Purchased Gas	\$1,492,531	26.68	28.62	-1.94	-0.005315	-\$7,933
9	Fuel-Purchased Oil	\$3,957,108	26.68	8.50	18.18	0.049808	\$197,096
10	Purchased Power	\$29,940,123	26.68	30.72	-4.04	-0.011068	-\$331,377
11	Incentive Compensation	\$1,292,995	26.68	256.50	-229.82	-0.629644	-\$814,127
12	Injuries and Damages	\$1,065,226	26.68	149.56	-122.88	-0.336658	-\$358,617
13	Pensions	\$28,587,353	26.68	51.74	-25.06	-0.068658	-\$1,962,750
14	OPEB's	\$1,681,819	26.68	178.44	-151.76	-0.415781	-\$699,268
15	Cash Vouchers	\$142,764,946	26.68	30.00	-3.32	-0.009096	-\$1,298,590
16	TOTAL OPERATION AND MAINT. EXPENSE	\$503,630,848					-\$6,410,706
17	TAXES						
18	FICA - Employer Portion	\$4,990,962	26.68	13.77	12.91	0.035370	\$176,530
19	Federal/State Unemployment Taxes	\$33,234	26.68	71.00	-44.32	-0.121425	-\$4,035
20	MO Gross Receipts Taxes - 6%	\$36,763,459	11.47	72.28	-60.81	-0.166603	-\$6,124,903
21	MO Gross Receipts Taxes - 4%	\$13,958,991	11.47	39.34	-27.87	-0.076356	-\$1,065,853
22	MO Gross Receipts Taxes - Other Cities	\$8,502,377	11.47	60.94	-49.47	-0.135534	-\$1,152,361
23	Property Tax	\$49,403,718	11.47	208.84	-197.37	-0.540740	-\$26,714,566
24	TOTAL TAXES	\$113,652,741					-\$34,885,188
25	OTHER EXPENSES						
26	Use-Sales Taxes	\$22,112,634	11.47	22.00	-10.53	-0.028849	-\$637,927
27	TOTAL OTHER EXPENSES	\$22,112,634					-\$637,927
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$41,933,821
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$32,690,027	26.68	45.63	-18.95	-0.051918	-\$1,697,201
31	State Tax Offset	\$6,556,970	26.68	45.63	-18.95	-0.051918	-\$340,425
32	City Tax Offset	\$0	26.68	45.63	-18.95	-0.051918	\$0
33	Interest Expense Offset	\$59,580,048	26.68	86.55	-59.87	-0.164027	-\$9,772,737
34	TOTAL OFFSET FROM RATE BASE	\$98,827,045					-\$11,810,363
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$53,744,184

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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	\$1,695,730,522	See Note (1)	See Note (1)	See Note (1)	\$1,695,730,522	-\$73,922,093	\$871,956,927	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168	-\$66,331,085	\$595,935,943	-\$534,847	\$331,893,274	\$56,101,701	\$275,791,573
3	TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827	\$7,109,868	\$68,312,088	\$0	\$38,715,745	\$1,598,087	\$37,117,658
4	TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463	-\$2,306,210	\$51,747,872	\$0	\$29,007,125	\$12,656,213	\$16,350,912
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555	\$6,745,428	\$25,703,552	\$0	\$16,138,396	\$4,884,354	\$11,254,042
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610	\$7,307,944	\$20,327,348	\$0	\$16,080,950	\$428,518	\$15,652,432
7	TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183	-\$8,258	\$397,787	\$0	\$208,804	\$144,673	\$64,131
8	TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279	-\$21,022,099	\$140,066,153	-\$1,866,841	\$71,586,554	\$15,415,661	\$56,170,893
9	TOTAL DEPRECIATION EXPENSE	\$183,831,146	See Note (1)	See Note (1)	See Note (1)	\$183,831,146	\$5,616,101	\$105,287,510	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463	\$5,072,105	\$23,587,568	\$0	\$12,833,405	\$0	\$12,833,405
11	TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366	\$6,310,697	\$162,900,063	-\$58,781,178	\$56,371,994	\$0	\$56,371,994
12	TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914	-\$57,121,610	\$1,272,809,520	-\$55,566,765	\$678,123,757	\$91,229,207	\$481,607,040
13	NET INCOME BEFORE TAXES	\$365,799,392	\$0	\$0	\$0	\$422,921,002	-\$18,355,328	\$193,833,170	\$0	\$0
14	TOTAL INCOME TAXES	-\$3,478,656	See Note (1)	See Note (1)	See Note (1)	-\$3,478,656	\$34,337,278	\$30,858,622	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$87,057,144	See Note (1)	See Note (1)	See Note (1)	\$87,057,144	-\$72,383,864	\$14,673,280	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$282,220,904	\$0	\$0	\$0	\$339,342,514	\$19,691,258	\$148,301,268	\$0	\$0

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

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$761,838,596			Rev-2		\$761,838,596	100.0000%	-\$3,414,799	\$758,423,797		
Rev-3	400.000	Gross Receipts Tax in MO Revenue	\$60,030,012			Rev-3		\$60,030,012	100.0000%	-\$60,030,012	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$744,465			Rev-4		\$744,465	100.0000%	\$14,145	\$758,610		
Rev-5	400.000	Retail Rate Revenue - Kansas as booked	\$657,236,845			Rev-5		\$657,236,845	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,479,849,918					\$1,479,849,918		-\$63,430,666	\$759,182,407		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$5,881,195			Rev-8		\$5,881,195	53.1700%	\$189,795	\$3,316,826		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$12,381,993			Rev-9		\$12,381,993	57.2300%	\$2,320,227	\$9,406,442		
Rev-10	447.020	Sales For Resale	\$0			Rev-10		\$0	57.2300%	\$0	\$0		
Rev-11	447.030	Sales For Resale (Non-firm) Off System Sales bk20	\$177,411,880			Rev-11		\$177,411,880	57.2300%	-\$101,532,819	\$0		
Rev-12	447.030	Non firm off system sales	\$0			Rev-12		\$0	57.2300%	\$88,138,576	\$88,138,576		
Rev-13	447.101	Resales-FERC Juris Wholesale Firm Power	\$2,421,645			Rev-13		\$2,421,645	57.2300%	\$0	\$1,385,907		
Rev-14	447.000	Misc. charges and revenues	\$0			Rev-14		\$0	57.2300%	-\$187,111	-\$187,111		
Rev-15	450.001	Other-Oper Rev-Forfeited Discounts-MO Only	\$1,860,213			Rev-15		\$1,860,213	100.0000%	-\$62,797	\$1,797,416		
Rev-16	450.001	Other-Oper Rev-Forfeited Discounts-KS Only	\$1,567,602			Rev-16		\$1,567,602	0.0000%	\$0	\$0		
Rev-17	451.001	Other Oper Revenues-Misc Services-MO Only	\$740,415			Rev-17		\$740,415	100.0000%	\$0	\$740,415		
Rev-18	451.001	Other Oper Revenues-Misc Services-KS Only	\$539,881			Rev-18		\$539,881	0.0000%	\$0	\$0		
Rev-19	454.000	Rent From Electric Property - MO	\$1,567,177			Rev-19		\$1,567,177	100.0000%	\$0	\$1,567,177		
Rev-20	454.000	Rent From Electric Property - KS	\$1,459,315			Rev-20		\$1,459,315	0.0000%	\$0	\$0		
Rev-21	454.000	Rent From Electric Property - Allocated PROD	\$52,658			Rev-21		\$52,658	53.1700%	\$0	\$27,998		
Rev-22	454.000	Rent From Electric Property - Allocated TRANS	\$383,396			Rev-22		\$383,396	53.1700%	\$0	\$203,852		
Rev-23	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-23		\$0	55.7963%	\$0	\$0		
Rev-24	456.100	Transmission For Others	\$8,403,655			Rev-24		\$8,403,655	57.2300%	\$642,702	\$5,452,114		
Rev-25	456.000	Other Electric Revenues - MO	\$720,916			Rev-25		\$720,916	100.0000%	\$0	\$720,916		
Rev-26	456.000	Other Electric Revenues - KS	\$123,061			Rev-26		\$123,061	0.0000%	\$0	\$0		
Rev-27	456.101	Other Electric Revenues - Allocated DIST	\$365,602			Rev-27		\$365,602	55.7963%	\$0	\$203,992		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$215,880,604					\$215,880,604		-\$10,491,427	\$112,774,520		
Rev-29		TOTAL OPERATING REVENUES	\$1,695,730,522					\$1,695,730,522		-\$73,922,093	\$871,956,927		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper-Suprv & Engineering	\$10,281,159	\$5,943,990	\$4,337,169	E-4	-\$958,392	\$9,322,767	53.1700%	\$0	\$4,956,915	\$3,068,590	\$1,888,325
5	500.000	Prod Steam Oper -lat 1&2- 100% MO	\$0	\$0	\$0	E-5	\$108,694	\$108,694	100.0000%	\$0	\$108,694	\$0	\$108,694
6	500.000	Prod Steam Oper -lat 1&2- 100% KS	\$0	\$0	\$0	E-6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$316,346,968	\$0	\$316,346,968	E-7	-\$45,153,855	\$271,193,113	57.2300%	\$0	\$155,203,818	-\$136,562	\$155,340,380
8	501.000	Fuel Expense - Oil	\$9,596,913	\$0	\$9,596,913	E-8	-\$2,975,211	\$6,621,702	57.2300%	\$0	\$3,789,600	\$0	\$3,789,600
9	501.000	Fuel Expense - Gas	\$869,158	\$0	\$869,158	E-9	-\$306,006	\$563,152	57.2300%	\$0	\$322,292	\$0	\$322,292
10	501.000	100% MO STB	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.400	Fuel Expense - Residual	\$1,188,382	\$0	\$1,188,382	E-12	-\$534,288	\$654,094	57.2300%	\$0	\$374,338	\$0	\$374,338
13	501.300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,519,149	\$0	\$5,519,149	E-13	\$374,653	\$5,893,802	57.2300%	\$0	\$3,373,023	\$0	\$3,373,023
14	501.500	Fuel Handling-Coal	\$12,880,594	\$8,212,385	\$4,668,209	E-14	\$0	\$12,880,594	57.2300%	\$0	\$7,371,564	\$4,699,948	\$2,671,616
15	502.000	Steam Operating Expense	\$18,767,204	\$10,758,635	\$8,008,569	E-15	-\$312,603	\$18,454,601	53.1700%	\$0	\$9,812,311	\$5,554,155	\$4,258,156

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
16	502.000	Steam Operating Expense 100% MO	\$0	\$0	\$0	E-16	-\$77,590	-\$77,590	100.0000%	\$0	-\$77,590	\$0	-\$77,590
17	502.000	Steam Operating Expense 100% KS	\$0	\$0	\$0	E-17	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
18	505.000	Steam Operating Electric Expense	\$7,098,713	\$5,501,845	\$1,596,868	E-18	-\$159,862	\$6,938,851	53.1700%	\$0	\$3,689,387	\$2,840,332	\$849,055
19	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-19	\$67,272	\$67,272	100.0000%	\$0	\$67,272	\$0	\$67,272
20	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-20	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
21	506.000	Misc Other Power Expenses	\$7,601,710	\$4,224,400	\$3,377,310	E-21	\$294,936	\$7,896,646	53.1700%	\$0	\$4,198,646	\$2,180,850	\$2,017,796
22	506.000	Misc Other Power Expenses Iatan 2-Common Tracker-100% MO	\$137,549	\$0	\$137,549	E-22	\$238,765	\$376,314	100.0000%	\$0	\$376,314	\$0	\$376,314
23	506.000	Misc Other Power Expense Iatan 2 Flood-100% MO	\$276,218	\$0	\$276,218	E-23	\$0	\$276,218	100.0000%	\$0	\$276,218	\$0	\$276,218
24	506.000	Misc Other Power Expenses 100% KS	\$92,493	\$0	\$92,493	E-24	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
25	507.000	Steam Operating Expense Rents	\$166,732	\$0	\$166,732	E-25	\$0	\$166,732	53.1700%	\$0	\$88,651	\$0	\$88,651
26	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-26	-\$2,447	-\$2,447	100.0000%	\$0	-\$2,447	\$0	-\$2,447
27	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-27	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
28	509.000	NOX/Other Allowances - Allocated	\$0	\$0	\$0	E-28	\$0	\$0	57.2300%	\$0	\$0	\$0	\$0
29	509.000	Amort of SO2 Allowances - Allocated	\$56,608	\$0	\$56,608	E-29	-\$8,067	\$48,541	57.2300%	\$0	\$27,780	\$0	\$27,780
30	509.000	Amort of SO2 Allowances - MO	-\$2,308,326	\$0	-\$2,308,326	E-30	-\$51	-\$2,308,377	100.0000%	\$0	-\$2,308,377	\$0	-\$2,308,377
31	509.000	Amort of SO2 Allowances - KS	-\$1,675,085	\$0	-\$1,675,085	E-31	\$0	-\$1,675,085	0.0000%	\$0	\$0	\$0	\$0
32	509.000	Emission Allowance-REC exp	-\$351	\$0	-\$351	E-32	\$0	-\$351	57.2300%	\$0	-\$201	\$0	-\$201
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$386,794,029	\$34,641,255	\$352,152,774		-\$49,404,052	\$337,389,977		\$0	\$191,546,449	\$18,207,313	\$173,339,136
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$7,637,993	\$4,251,872	\$3,386,121	E-35	-\$500,185	\$7,137,808	53.1700%	\$0	\$3,795,172	\$2,195,033	\$1,600,139
36	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-36	-\$40,176	-\$40,176	100.0000%	\$0	-\$40,176	\$0	-\$40,176
37	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-37	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
38	511.000	Maintenance of Structures	\$5,248,357	\$1,285,133	\$3,963,224	E-38	\$154,306	\$5,402,663	53.1700%	\$0	\$2,872,596	\$663,451	\$2,209,145
39	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-39	-\$27,878	-\$27,878	100.0000%	\$0	-\$27,878	\$0	-\$27,878
40	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
41	512.000	Maintenance of Boiler Plant	\$31,916,692	\$10,628,150	\$21,288,542	E-41	-\$264,685	\$31,652,007	53.1700%	\$0	\$16,829,372	\$5,486,792	\$11,342,580
42	512.000	Maintenance Iatan 1&2 100% MO	\$0	\$0	\$0	E-42	\$168,895	\$168,895	100.0000%	\$0	\$168,895	\$0	\$168,895
43	512.000	Maintenance Iatan 1&2 100% KS	\$0	\$0	\$0	E-43	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44	513.000	Maintenance of Electric Plant	\$6,637,170	\$2,004,247	\$4,632,923	E-44	-\$426,866	\$6,210,304	53.1700%	\$0	\$3,302,019	\$1,034,695	\$2,267,324
45	513.000	Maintenance of Electric Plant 100% MO	\$224,423	\$0	\$224,423	E-45	\$160,868	\$385,291	100.0000%	\$0	\$385,291	\$0	\$385,291
46	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-46	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
47	514.000	Maintenance Misc Steam Plant	\$422,954	\$45,074	\$377,880	E-47	\$115,140	\$538,094	53.1700%	\$0	\$286,104	\$23,269	\$262,835
48	514.000	Maintenance of Misc Steam Plant 100% MO	\$0	\$0	\$0	E-48	\$24,146	\$24,146	100.0000%	\$0	\$24,146	\$0	\$24,146
49	514.000	Maintenance Misc Steam Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$52,087,589	\$18,214,476	\$33,873,113		-\$636,435	\$51,451,154		\$0	\$27,595,541	\$9,403,240	\$18,192,301
51		TOTAL STEAM POWER GENERATION	\$438,881,618	\$52,855,731	\$386,025,887		-\$50,040,487	\$388,841,131		\$0	\$219,141,990	\$27,610,553	\$191,531,437
52		NUCLEAR POWER GENERATION											
53		OPERATION - NUCLEAR											
54	517.000	Prod Nuclear Oper - Superv & Engineer	\$8,982,010	\$5,589,022	\$3,392,988	E-54	-\$162,395	\$8,819,615	53.1700%	\$0	\$4,689,390	\$2,885,338	\$1,804,052
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$25,843,271	\$0	\$25,843,271	E-55	\$1,019,643	\$26,862,914	57.2300%	-\$534,847	\$14,838,799	\$0	\$14,838,799
56	518.100	Nuclear Fuel Expense-Oil	\$652,782	\$0	\$652,782	E-56	-\$360,091	\$292,691	57.2300%	\$0	\$167,507	\$0	\$167,507
57	518.200	Prod Nuclear - Disposal Cost	\$3,415,598	\$0	\$3,415,598	E-57	-\$3,415,598	\$0	57.2300%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,655,950	\$1,812,656	\$843,294	E-58	-\$52,669	\$2,603,281	53.1700%	\$0	\$1,384,164	\$935,785	\$448,379
59	520.000	Steam Expense	\$13,860,845	\$9,809,104	\$4,051,741	E-59	-\$249,356	\$13,611,489	53.1700%	\$0	\$7,237,229	\$5,063,959	\$2,173,270

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
60	523.000	Electric Expense	\$1,113,487	\$1,144,311	-\$30,824	E-60	-\$33,249	\$1,080,238	53.1700%	\$0	\$574,363	\$590,752	-\$16,389
61	524.000	Misc. Nuclear Power Expenses - Allocated	\$26,160,565	\$14,641,578	\$11,518,987	E-61	-\$387,370	\$25,773,195	53.1700%	\$0	\$13,703,608	\$7,558,728	\$6,144,880
62	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-63	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
64	524.100	Decommissioning - Missouri	\$1,281,264	\$0	\$1,281,264	E-64	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
65	524.100	Decommissioning - Kansas	\$2,036,230	\$0	\$2,036,230	E-65	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
66	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-66	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
67	524.950	Refueling Outage Amort	\$6,465,308	\$0	\$6,465,308	E-67	\$1,515,930	\$7,981,238	53.1700%	\$0	\$4,243,624	\$0	\$4,243,624
68	524.950	WC Outage Oper Amort Exp ER-2009-0089 100% MO	\$95,690	\$0	\$95,690	E-68	-\$95,690	-\$270	100.0000%	\$0	-\$270	\$0	-\$270
69	524.950	WC Outage Oper Amort Exp ER-2012-0174 100% MO	\$201,816	\$0	\$201,816	E-69	-\$2,563	\$199,253	100.0000%	\$0	\$199,253	\$0	\$199,253
70	525.000	Rents	\$0	\$0	\$0	E-70	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
71		TOTAL OPERATION - NUCLEAR	\$92,803,569	\$32,996,671	\$59,806,898		-\$2,223,678	\$90,579,891		-\$534,847	\$48,318,931	\$17,034,562	\$31,284,369
72		MAINTENANCE - NP											
73	528.000	Prod Nuclear Mint - Suprv & Engineer	\$5,481,799	\$3,528,961	\$1,952,838	E-73	-\$480,825	\$5,000,974	53.1700%	\$0	\$2,659,018	\$1,821,830	\$837,188
74	529.000	Prod Nuclear Mint - Maint of Structures	\$2,868,557	\$1,944,932	\$923,625	E-74	-\$310,753	\$2,557,804	53.1700%	\$0	\$1,359,984	\$1,004,073	\$355,911
75	530.000	Prod Nuclear Mint - Maint Reactor Plnt	\$9,387,569	\$4,683,490	\$4,704,079	E-75	-\$963,834	\$8,423,735	53.1700%	\$0	\$4,478,900	\$2,417,856	\$2,061,044
76	530.950	Refueling Outage Maint Amortization Expense	\$15,707,805	\$0	\$15,707,805	E-76	\$3,832,465	\$19,540,270	53.1700%	\$0	\$10,389,562	\$0	\$10,389,562
77	530.950	Refueling Outage Amortization ER-2009-0089 MO Only	\$218,426	\$0	\$218,426	E-77	-\$218,427	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
78	530.950	Regueling Outage Amortization ER-2012-0174 100% MO	\$605,449	\$0	\$605,449	E-78	-\$5,851	\$599,598	100.0000%	\$0	\$599,598	\$0	\$599,598
79	531.000	Prod Nuclear Maint - Maint	\$3,435,641	\$1,704,954	\$1,730,687	E-79	-\$286,762	\$3,148,879	53.1700%	\$0	\$1,674,259	\$880,184	\$794,075
80	532.000	Prod Nuclear Maint- Maint of Misc Plnt	\$2,825,559	\$1,150,720	\$1,674,839	E-80	-\$72,719	\$2,752,840	53.1700%	\$0	\$1,463,685	\$594,060	\$869,625
81		TOTAL MAINTENANCE - NP	\$40,530,805	\$13,013,057	\$27,517,748		\$1,493,294	\$42,024,099		\$0	\$22,625,005	\$6,718,003	\$15,907,002
82		TOTAL NUCLEAR POWER GENERATION	\$133,334,374	\$46,009,728	\$87,324,646		-\$730,384	\$132,603,990		-\$534,847	\$70,943,936	\$23,752,565	\$47,191,371
83		HYDRAULIC POWER GENERATION											
84		OPERATION - HP											
85		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
86		MAINTANENCE - HP											
87		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
89		OTHER POWER GENERATION											
90		OPERATION - OP											
91	546.100	Prod Turbine Oper Suprv & Engineer	\$235,139	\$172,786	\$62,353	E-91	-\$23,815	\$211,324	53.1700%	\$0	\$112,361	\$89,201	\$23,160
92	547.000	Other Fuel Expense - Oil	\$725,842	\$0	\$725,842	E-92	-\$725,842	\$0	57.2300%	\$0	\$0	\$0	\$0
93	547.000	Other Fuel Expense - Gas	\$10,558,395	\$0	\$10,558,395	E-93	-\$5,751,663	\$4,806,732	57.2300%	\$0	\$2,750,893	\$0	\$2,750,893
94	547.000	Other Fuel Expense - Hedging - MO Only	-\$1,752,257	\$0	-\$1,752,257	E-94	\$1,752,257	\$0	100.0000%	\$0	\$0	\$0	\$0
95	547.300	Other Fuel Expense - Additives	\$57,831	\$0	\$57,831	E-95	-\$57,831	\$0	57.2300%	\$0	\$0	\$0	\$0
96	547.100	Fuel Handling	\$130,839	\$44,979	\$85,860	E-96	-\$1,307	\$129,532	57.2300%	\$0	\$74,131	\$24,993	\$49,138
97	548.000	Other Power Generation Exp	\$1,287,237	\$902,845	\$384,392	E-97	-\$26,233	\$1,261,004	53.1700%	\$0	\$670,476	\$466,095	\$204,381
98	549.000	Misc Other Power Generation Exp	\$2,420,040	\$451,796	\$1,968,244	E-98	-\$13,127	\$2,406,913	53.1700%	\$0	\$1,279,755	\$233,240	\$1,046,515

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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	E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
99	550.000	Other Generation Rents	\$0	\$0	\$0	E-99	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
100		TOTAL OPERATION - OP	\$13,663,066	\$1,572,406	\$12,090,660		-\$4,847,561	\$8,815,505		\$0	\$4,887,616	\$813,529	\$4,074,087
101		MAINTANENCE - OP											
102	551.000	Oth Maint-Supr Eng Struct Gen & Misc	\$322,238	\$284,222	\$38,016	E-102	-\$36,846	\$285,392	53.1700%	\$0	\$151,743	\$146,730	\$5,013
103	552.000	Other Gen Maint of Structures	\$176,374	\$33,129	\$143,245	E-103	-\$43,902	\$132,472	53.1700%	\$0	\$70,436	\$17,103	\$53,333
104	553.000	Other Gen Maint of Gen Plant	\$1,870,324	\$852,831	\$1,017,493	E-104	\$108,459	\$1,978,783	53.1700%	\$0	\$1,052,119	\$440,275	\$611,844
105	554.000	Other Gen Maint Misc Other Gen Plt	\$110,094	\$17,733	\$92,361	E-105	-\$19,653	\$90,441	53.1700%	\$0	\$48,088	\$9,155	\$38,933
106		TOTAL MAINTANENCE - OP	\$2,479,030	\$1,187,915	\$1,291,115		\$8,058	\$2,487,088		\$0	\$1,322,386	\$613,263	\$709,123
107		TOTAL OTHER POWER GENERATION	\$16,142,096	\$2,760,321	\$13,381,775		-\$4,839,503	\$11,302,593		\$0	\$6,210,002	\$1,426,792	\$4,783,210
108		OTHER POWER SUPPLY EXPENSES											
109	555.000	Purchased Power - Energy	\$58,674,684	\$0	\$58,674,684	E-109	-\$9,409,534	\$49,265,150	57.2300%	\$0	\$28,194,445	\$0	\$28,194,445
110	555.005	Purchased Power Capacity (Demand)	\$3,514,334	\$0	\$3,514,334	E-110	-\$231,134	\$3,283,200	53.1700%	\$0	\$1,745,677	\$0	\$1,745,677
111	555.020	Solar Renew Energy Credits (100% MO)	\$418	\$0	\$418	E-111	-\$418	\$0	100.0000%	\$0	\$0	\$0	\$0
112	556.000	System Control and Load Dispatch	\$2,828,110	\$1,969,430	\$858,680	E-112	-\$57,224	\$2,770,886	53.1700%	\$0	\$1,473,280	\$1,016,720	\$456,560
113	557.000	Prod-Other-Other Expenses	\$8,891,394	\$4,445,650	\$4,445,744	E-113	-\$1,022,401	\$7,868,993	53.1700%	\$0	\$4,183,944	\$2,295,071	\$1,888,873
114		TOTAL OTHER POWER SUPPLY EXPENSES	\$73,908,940	\$6,415,080	\$67,493,860		-\$10,720,711	\$63,188,229		\$0	\$35,597,346	\$3,311,791	\$32,285,555
115		TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168		-\$66,331,085	\$595,935,943		-\$534,847	\$331,893,274	\$56,101,701	\$275,791,573
116		TRANSMISSION EXPENSES											
117		OPERATION - TRANSMISSION EXP.											
118	560.000	Trans Oper Suprv and Engrg	\$1,039,353	\$586,591	\$452,762	E-118	-\$162,566	\$876,787	53.1700%	\$0	\$466,188	\$302,828	\$163,360
119	561.000	Trans Oper - Load Dispatch	\$6,721,873	\$630,836	\$6,091,037	E-119	\$415,146	\$7,137,019	57.2300%	\$0	\$4,084,516	\$350,537	\$3,733,979
120	562.000	Trans Oper - Station Expenses	\$392,822	\$318,998	\$73,824	E-120	-\$9,269	\$383,553	53.1700%	\$0	\$203,935	\$164,683	\$39,252
121	563.000	Trans Oper - OH Line Expenses	\$117,973	\$3,064	\$114,909	E-121	-\$89	\$117,884	53.1700%	\$0	\$62,679	\$1,582	\$61,097
122	564.000	Trans Oper-Underground Line Expense	\$0	\$0	\$0	E-122	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
123	565.000	Transmission of Electricity by Others	\$39,998,163	\$0	\$39,998,163	E-123	\$5,419,142	\$45,417,305	57.2300%	\$0	\$25,992,324	\$0	\$25,992,324
124	566.000	Misc Transmision Expense	\$2,160,107	\$961,798	\$1,198,309	E-124	-\$35,363	\$2,124,744	53.1700%	\$0	\$1,129,726	\$496,529	\$633,197
125	567.000	Transmission Operation Rents	\$2,398,905	\$0	\$2,398,905	E-125	\$0	\$2,398,905	53.1700%	\$0	\$1,275,498	\$0	\$1,275,498
126	575.000	Regional Transmission Operation	\$4,919,244	\$0	\$4,919,244	E-126	\$1,497,050	\$6,416,294	57.2300%	\$0	\$3,672,045	\$0	\$3,672,045
127		TOTAL OPERATION - TRANSMISSION EXP.	\$57,748,440	\$2,501,287	\$55,247,153		\$7,124,051	\$64,872,491		\$0	\$36,886,911	\$1,316,159	\$35,570,752
128		MAINTENANCE - TRANSMISSION EXP.											
129	568.000	Trans Maint - Suprv and Engrg	\$213	\$0	\$213	E-129	\$38	\$251	53.1700%	\$0	\$133	\$0	\$133
130	569.000	Trans Maintenance of Structures	\$1,507	\$1,467	\$40	E-130	-\$94	\$1,413	53.1700%	\$0	\$751	\$757	-\$6
131	570.000	Trans Maintenance of Station Equipment	\$655,772	\$466,408	\$189,364	E-131	\$91,462	\$747,234	53.1700%	\$0	\$397,305	\$240,784	\$156,521
132	571.000	Trans Maintenance of Overhead Lines	\$2,736,212	\$76,031	\$2,660,181	E-132	-\$146,951	\$2,589,261	53.1700%	\$0	\$1,376,710	\$39,251	\$1,337,459
133	572.000	Trans Maintenance of Underground Lines	\$53,722	\$976	\$52,746	E-133	\$41,420	\$95,142	53.1700%	\$0	\$50,587	\$504	\$50,083
134	573.000	Trans Maintenance of Misc Trans Plant	\$6,354	\$1,224	\$5,130	E-134	-\$58	\$6,296	53.1700%	\$0	\$3,348	\$632	\$2,716
135	576.000	Transmission Maintenance - Comp	\$0	\$0	\$0	E-135	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
136		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,453,780	\$546,106	\$2,907,674		-\$14,183	\$3,439,597		\$0	\$1,828,834	\$281,928	\$1,546,906
137		TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827		\$7,109,868	\$68,312,088		\$0	\$38,715,745	\$1,598,087	\$37,117,658
138		DISTRIBUTION EXPENSES											
139		OPERATION - DIST. EXPENSES											
140	580.000	Distrb Oper - Supr & Engineering	\$3,857,163	\$1,708,308	\$2,148,855	E-140	-\$893,837	\$2,963,326	55.7963%	\$0	\$1,653,426	\$925,477	\$727,949

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
141	581.000	Distrb Oper - Load Dispatching	\$814,347	\$681,885	\$132,462	E-141	-\$19,813	\$794,534	55.7963%	\$0	\$443,321	\$369,412	\$73,909
142	582.000	Distrb Oper - Station Expenses	\$185,292	\$85,609	\$99,683	E-142	-\$2,487	\$182,805	59.8102%	\$0	\$109,336	\$49,715	\$59,621
143	583.000	Distrb Oper - Overhead Line Expenses	\$1,508,113	\$1,538,791	-\$30,678	E-143	-\$44,711	\$1,463,402	55.3505%	\$0	\$810,001	\$826,981	-\$16,980
144	584.000	Distrb Oper - Underground Line Expenses	\$2,087,095	\$747,909	\$1,339,186	E-144	-\$21,731	\$2,065,364	52.5725%	\$0	\$1,085,814	\$381,770	\$704,044
145	585.000	Distrb Oper - Street Light & Signal Expenses	\$40,386	\$34,331	\$6,055	E-145	-\$998	\$39,388	34.4084%	\$0	\$13,552	\$11,469	\$2,083
146	586.000	Distrb Oper - Meters Expense	\$2,251,417	\$2,048,418	\$202,999	E-146	-\$59,519	\$2,191,898	75.2499%	\$0	\$1,649,402	\$1,496,645	\$152,757
147	587.000	Distrb Oper - Customer Install Expense	\$304,923	\$280,525	\$24,398	E-147	-\$8,151	\$296,772	82.4248%	\$0	\$244,614	\$224,504	\$20,110
148	588.000	Distrb Oper - Misc Distr Expense	\$16,063,610	\$7,693,104	\$8,370,506	E-148	-\$326,406	\$15,737,204	55.7963%	\$0	\$8,780,777	\$4,167,745	\$4,613,032
149	589.000	Distrb Operations - Rents	\$95,275	\$8,449	\$86,826	E-149	-\$245	\$95,030	55.7963%	\$0	\$53,024	\$4,578	\$48,446
150		TOTAL OPERATION - DIST. EXPENSES	\$27,207,621	\$14,827,329	\$12,380,292		-\$1,377,898	\$25,829,723		\$0	\$14,843,267	\$8,458,296	\$6,384,971
151		MAINTENANCE - DISTRIB. EXPENSES											
152	590.000	Distrb Maint - Supr & Engineering	\$221,124	\$205,135	\$15,989	E-152	-\$12,698	\$208,426	55.7963%	\$0	\$116,294	\$111,132	\$5,162
153	591.000	Distrb Maint - Structures	\$357,477	\$109,186	\$248,291	E-153	-\$92,412	\$265,065	49.3758%	\$0	\$130,878	\$52,345	\$78,533
154	592.000	Distrb Maint - Station Equipment	\$859,368	\$637,487	\$221,881	E-154	-\$43,173	\$816,195	59.8102%	\$0	\$488,168	\$370,204	\$117,964
155	593.000	Distrb Maint - Overhead Lines	\$20,031,781	\$4,649,252	\$15,382,529	E-155	-\$490,461	\$19,541,320	55.3505%	\$0	\$10,816,219	\$2,498,612	\$8,317,607
156	594.000	Distrb Maint - Underground Lines	\$1,788,432	\$1,143,420	\$645,012	E-156	\$235,591	\$2,024,023	52.5725%	\$0	\$1,064,079	\$583,658	\$480,421
157	595.000	Distrb Maint - Line Transformers	\$141,084	\$103,978	\$37,106	E-157	-\$41,655	\$99,429	57.3757%	\$0	\$57,048	\$57,925	-\$877
158	596.000	Distrb Maint - Street Light & Signals	\$1,172,458	\$301,608	\$870,850	E-158	-\$66,771	\$1,105,677	34.4084%	\$0	\$380,446	\$100,763	\$279,683
159	597.000	Distrb Maint - Meters	\$370,421	\$163,746	\$206,675	E-159	\$10,086	\$380,507	75.2499%	\$0	\$286,331	\$119,638	\$166,693
160	598.000	Distrb Maint - Misc. Distr Pln	\$1,904,316	\$560,478	\$1,343,838	E-160	-\$426,809	\$1,477,507	55.7963%	\$0	\$824,395	\$303,640	\$520,755
161		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$26,846,461	\$7,874,290	\$18,972,171		-\$928,312	\$25,918,149		\$0	\$14,163,858	\$4,197,917	\$9,965,941
162		TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463		-\$2,306,210	\$51,747,872		\$0	\$29,007,125	\$12,656,213	\$16,350,912
163		CUSTOMER ACCOUNTS EXPENSE											
164	901.000	Cst Acct-Suprv Mtr read Clct Misc	\$657,089	\$502,154	\$154,935	E-164	-\$62,935	\$594,154	52.4911%	\$0	\$311,878	\$255,927	\$55,951
165	902.000	Cust Accts Meter Reading Expense	\$4,219,961	\$870,977	\$3,348,984	E-165	\$512,556	\$4,732,517	52.4911%	\$0	\$2,484,150	\$443,901	\$2,040,249
166	903.000	Customer Accts Records and Collection	\$13,264,603	\$7,867,229	\$5,397,374	E-166	-\$335,241	\$12,929,362	52.4911%	\$0	\$6,786,765	\$4,009,606	\$2,777,159
167	903.000	Customer Accts Interest on Deposits- 100% MO	\$0	\$0	\$0	E-167	\$236,053	\$236,053	100.0000%	\$0	\$236,053	\$0	\$236,053
168	904.000	Uncollectible Accounts - MO 100%	\$0	\$0	\$0	E-168	\$5,334,100	\$5,334,100	100.0000%	\$0	\$5,334,100	\$0	\$5,334,100
169	904.000	Uncollectible Accounts - KS	\$0	\$0	\$0	E-169	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
170	905.000	Misc Customer Accts Expense	\$816,471	\$343,209	\$473,262	E-170	\$1,060,895	\$1,877,366	52.4911%	\$0	\$985,450	\$174,920	\$810,530
171		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555		\$6,745,428	\$25,703,552		\$0	\$16,138,396	\$4,884,354	\$11,254,042
172		CUSTOMER SERVICE & INFO. EXP.											
173	907.000	Cst Service Suprv	\$49,148	\$41,295	\$7,853	E-173	-\$1,200	\$47,948	52.4911%	\$0	\$25,168	\$21,046	\$4,122
174	908.000	Customer Assistance Expenses Allocated	\$1,279,227	\$261,882	\$1,017,345	E-174	-\$9,001	\$1,270,226	52.4911%	\$0	\$666,756	\$133,471	\$533,285
175	908.000	Customer Assistance Expenses - DSM 100% MO	\$6,103,848	\$0	\$6,103,848	E-175	\$2,907,937	\$9,011,785	100.0000%	\$0	\$9,011,785	\$0	\$9,011,785
176	908.000	Customer Assistance Expenses - 100% KS	\$3,151,441	\$0	\$3,151,441	E-176	\$0	\$3,151,441	0.0000%	\$0	\$0	\$0	\$0
177	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-177	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
178	908.000	Public Information	\$0	\$0	\$0	E-178	-\$13,344	-\$13,344	52.4911%	\$0	-\$7,004	\$0	-\$7,004
179	909.000	Informational & Instructional Advertising	\$103,573	\$13,098	\$90,475	E-179	-\$4,601	\$98,972	52.4911%	\$0	\$51,951	\$6,675	\$45,276
180	909.000	Info & Instructional Advertising-DSM-100% MO	\$50,986	\$0	\$50,986	E-180	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
181	910.000	Misc Customer Accounts and Info	\$1,109,832	\$524,519	\$585,313	E-181	-\$208,893	\$900,939	52.4911%	\$0	\$472,913	\$267,326	\$205,587
182	910.000	Misc Cust Accts and Info Solar Rebates 100% MO	\$1,171,349	\$0	\$1,171,349	E-182	\$4,637,046	\$5,808,395	100.0000%	\$0	\$5,808,395	\$0	\$5,808,395
183		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610		\$7,307,944	\$20,327,348		\$0	\$16,080,950	\$428,518	\$15,652,432
184		SALES EXPENSES											
185	911.000	Sales - Supervision	\$3	\$0	\$3	E-185	\$0	\$3	52.4911%	\$0	\$2	\$0	\$2
186	912.000	Sales - Demonstrating & Selling	\$360,638	\$240,856	\$119,782	E-186	-\$7,008	\$353,630	52.4911%	\$0	\$185,625	\$122,755	\$62,870
187	913.000	Sales - Advertising Expenses	\$0	\$0	\$0	E-187	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
188	916.000	Sales - Misc. Sales Expenses	\$45,404	\$43,006	\$2,398	E-188	-\$1,250	\$44,154	52.4911%	\$0	\$23,177	\$21,918	\$1,259
189		TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183		-\$8,258	\$397,787		\$0	\$208,804	\$144,673	\$64,131
190		ADMIN. & GENERAL EXPENSES											
191		OPERATION- ADMIN. & GENERAL EXP.											
192	920.000	Administrative & General Salaries	\$40,982,377	\$29,485,657	\$11,496,720	E-192	-\$10,486,219	\$30,496,158	53.7630%	\$0	\$16,395,649	\$15,391,767	\$1,003,882
193	920.000	Admin & Gen Salaries Transition - 100% MO	\$1,209,001	\$0	\$1,209,001	E-193	-\$1,237,241	-\$28,240	100.0000%	\$0	-\$28,240	\$0	-\$28,240
194	920.000	Administrative & General Salaries - 100% KS	\$1,819,116	\$0	\$1,819,116	E-194	\$0	\$1,819,116	0.0000%	\$0	\$0	\$0	\$0
195	921.000	A & G Office Supplies & Expenses - Allocated	-\$964,770	\$10,566	-\$975,336	E-195	-\$598,087	-\$1,562,857	53.7630%	\$0	-\$840,238	\$5,516	-\$845,754
196	921.000	A & G Office Supplies & Expenses - 100% MO	\$0	\$0	\$0	E-196	\$5,782	\$5,782	100.0000%	\$0	\$5,782	\$0	\$5,782
197	921.000	A & G Office Supplies & Expenses - 100% KS	\$11,335	\$0	\$11,335	E-197	\$0	\$11,335	0.0000%	\$0	\$0	\$0	\$0
198	922.000	Administrative Expenses Transfer Credit	-\$4,475,505	-\$548,627	-\$3,926,878	E-198	-\$3,059,009	-\$7,534,514	53.7630%	\$0	-\$4,050,781	-\$286,388	-\$3,764,393
199	923.000	Outside Services Employed Allocated	\$10,198,994	\$0	\$10,198,994	E-199	-\$330,961	\$9,868,033	53.7630%	\$0	\$5,305,351	\$0	\$5,305,351
200	923.000	Outside Services Employed 100% MO	\$2,086,499	\$0	\$2,086,499	E-200	-\$2,103,653	-\$17,154	100.0000%	\$0	-\$17,154	\$0	-\$17,154
201	923.000	Outside Services Employed 100% KS	\$994,907	\$0	\$994,907	E-201	\$0	\$994,907	0.0000%	\$0	\$0	\$0	\$0
202	924.000	Property Insurance	\$4,706,645	-\$19	\$4,706,664	E-202	-\$64,172	\$4,642,473	54.2190%	\$0	\$2,517,102	-\$10	\$2,517,112
203	925.000	Injuries and Damages	\$8,223,989	-\$20,270	\$8,244,259	E-203	\$6,011	\$8,230,000	53.7630%	\$0	\$4,424,695	-\$10,581	\$4,435,276
204	926.000	Employee Pensions	\$46,333,769	\$36,260	\$46,297,509	E-204	\$6,839,143	\$53,172,912	53.7630%	\$0	\$28,587,353	\$18,928	\$28,568,425
205	926.000	Employee Benefits - OPEB	\$7,371,638	\$0	\$7,371,638	E-205	-\$4,054,221	\$3,317,417	53.7630%	\$0	\$1,783,543	\$0	\$1,783,543
206	926.000	Employee Benefits - OPEB - MO	-\$101,724	\$0	-\$101,724	E-206	\$0	-\$101,724	100.0000%	\$0	-\$101,724	\$0	-\$101,724
207	926.000	Employee Benefits - OPEB KS	-\$499,876	\$0	-\$499,876	E-207	\$0	-\$499,876	0.0000%	\$0	\$0	\$0	\$0
208	926.000	Other Miscellaneous Employee Benefits	\$17,430,282	\$0	\$17,430,282	E-208	\$24,354	\$17,454,636	53.7630%	\$0	\$9,384,136	\$0	\$9,384,136
209	927.000	Franchise Requirements	\$0	\$0	\$0	E-209	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
210	928.003	Reg Commission Exp - FERC Assessment	\$1,160,876	\$0	\$1,160,876	E-210	-\$163,798	\$997,078	53.1700%	\$0	\$530,146	\$0	\$530,146
211	928.002	Reg Comm Exp - KCC Assessment 100% KS	\$894,661	\$0	\$894,661	E-211	\$0	\$894,661	0.0000%	\$0	\$0	\$0	\$0
212	928.001	Reg Comm Exp - MPSC Assessment 100% MO	\$1,321,191	\$0	\$1,321,191	E-212	-\$14,668	\$1,306,523	100.0000%	\$0	\$1,306,523	\$0	\$1,306,523
213	928.011	Reg Comm Exp - MO Proceeding 100% to MO	\$1,773,622	\$168,416	\$1,605,206	E-213	\$20,391	\$1,794,013	100.0000%	\$0	\$1,794,013	\$163,523	\$1,630,490
214	928.012	Reg Comm Exp - KS Proceeding 100% to KS	\$2,654,880	\$523,302	\$2,131,578	E-214	-\$15,205	\$2,639,675	0.0000%	\$0	\$0	\$0	\$0
215	928.020	Reg Comm Exp- FERC Proceedings- Allocated	\$217,392	\$0	\$217,392	E-215	\$0	\$217,392	53.1700%	\$0	\$115,587	\$0	\$115,587
216	928.023	Reg Comm Exp- FERC Proceedings- 100% to FERC	\$0	\$0	\$0	E-216	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
217	928.030	Load Research Expenses - 100% to MO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
218	928.000	Misc Regulatory Commission Filings	\$1,264,851	\$6,184	\$1,258,667	E-218	-\$14,690	\$1,250,161	53.1700%	-\$1,868,803	-\$1,204,093	\$3,192	-\$1,207,285
219	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-219	\$0	\$0	54.2190%	\$0	\$0	\$0	\$0
220	930.100	General Advertising Expense	\$12,117	\$10,590	\$1,527	E-220	-\$308	\$11,809	52.4911%	\$0	\$6,199	\$5,397	\$802
221	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-221	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
222	930.200	Misc General Expense	\$5,518,666	\$90,932	\$5,427,734	E-222	-\$726,788	\$4,791,878	53.7630%	\$0	\$2,576,257	\$47,467	\$2,528,790
223	931.000	Admin & General Expense - Rents	\$5,578,159	\$0	\$5,578,159	E-223	-\$879,095	\$4,699,064	53.7630%	\$1,962	\$2,528,320	\$0	\$2,528,320
224	931.000	Admin & General Expense - Rents - 100% MO	-\$324,843	\$0	-\$324,843	E-224	-\$234	-\$325,077	100.0000%	\$0	-\$325,077	\$0	-\$325,077
225	931.000	Admin & General Expense - Rents - 100% KS	-\$242,160	\$0	-\$242,160	E-225	\$0	-\$242,160	0.0000%	\$0	\$0	\$0	\$0
226	933.000	Transportation Expense	\$0	\$0	\$0	E-226	-\$3,964,402	-\$3,964,402	55.7963%	\$0	-\$2,211,990	\$0	-\$2,211,990
227		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$155,156,089	\$29,762,991	\$125,393,098		-\$20,817,070	\$134,339,019		-\$1,866,841	\$68,481,359	\$15,338,811	\$53,142,548
228		MAINT., ADMIN. & GENERAL EXP.											
229	935.000	Maintenance of General Plant	\$5,932,163	\$145,982	\$5,786,181	E-229	-\$205,029	\$5,727,134	54.2190%	\$0	\$3,105,195	\$76,850	\$3,028,345
230		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$5,932,163	\$145,982	\$5,786,181		-\$205,029	\$5,727,134		\$0	\$3,105,195	\$76,850	\$3,028,345
231		TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279		-\$21,022,099	\$140,066,153		-\$1,866,841	\$71,586,554	\$15,415,661	\$56,170,893
232		DEPRECIATION EXPENSE											
233	403.000	Depreciation Expense, Dep. Exp.	\$183,831,146	See note (1)	See note (1)	E-233	See note (1)	\$183,831,146	54.2190%	\$5,616,101	\$105,287,510	See note (1)	See note (1)

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
234	403.001	Other Depreciation	\$0			E-234		\$0	100.0000%	\$0	\$0		
235		TOTAL DEPRECIATION EXPENSE	\$183,831,146	\$0	\$0		\$0	\$183,831,146		\$5,616,101	\$105,287,510	\$0	\$0
236		AMORTIZATION EXPENSE											
237	404.000	Amortization of Limited Term Plant - Allocated	\$1,613,252	\$0	\$1,613,252	E-237	\$137,608	\$1,750,860	54.2190%	\$0	\$949,299	\$0	\$949,299
238	405.001	Amortization of Transource liability 100% MO	\$0	\$0	\$0	E-238	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
239	405.001	Amortization-latan 1 and Common 100% MO	\$515,949	\$0	\$515,949	E-239	\$0	\$515,949	100.0000%	\$0	\$515,949	\$0	\$515,949
240	405.001	Amortization latan 2 Regulatory Asset 100% MO	\$610,151	\$0	\$610,151	E-240	\$0	\$610,151	100.0000%	\$0	\$610,151	\$0	\$610,151
241	405.001	Amortization latan 1 and Common 100% KS	\$74,817	\$0	\$74,817	E-241	\$0	\$74,817	0.0000%	\$0	\$0	\$0	\$0
242	405.010	Amortization Other For Plant	\$14,907,267	\$0	\$14,907,267	E-242	\$4,934,497	\$19,841,764	54.2190%	\$0	\$10,758,006	\$0	\$10,758,006
243	405.010	Amortization of unrecovered reserve 100% KS	\$1,661,925	\$0	\$1,661,925	E-243	\$0	\$1,661,925	0.0000%	\$0	\$0	\$0	\$0
244	405.000	Amortization of Non-Plant (2011 Flood) 100 % MO	\$0	\$0	\$0	E-244	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
245	407.400	Regulatory Credits	-\$8,608,816	\$0	-\$8,608,816	E-245	\$0	-\$8,608,816	0.0000%	\$0	\$0	\$0	\$0
246	411.100	Accretion Exp-Asset Retirement Obligation	\$7,740,918	\$0	\$7,740,918	E-246	\$0	\$7,740,918	0.0000%	\$0	\$0	\$0	\$0
247	411.000	Write Down - Emissions Allowances Liab-Whsl	\$0	\$0	\$0	E-247	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
248		TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463		\$5,072,105	\$23,587,568		\$0	\$12,833,405	\$0	\$12,833,405
249		OTHER OPERATING EXPENSES											
250	408.140	Taxes Other than Income - Payroll Taxes	\$13,091,140	\$0	\$13,091,140	E-250	-\$391,044	\$12,700,096	53.7630%	\$0	\$6,827,953	\$0	\$6,827,953
251	408.140	Orvs-KS	\$41,152	\$0	\$41,152	E-251	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
252	408.120	Taxes Other than Income - Property Taxes	\$84,394,383	\$0	\$84,394,383	E-252	\$6,724,446	\$91,118,829	54.2190%	\$0	\$49,403,718	\$0	\$49,403,718
253	408.100	Other Miscellaneous Taxes	\$258,808	\$0	\$258,808	E-253	\$0	\$258,808	54.2190%	\$0	\$140,323	\$0	\$140,323
254	408.130	Gross Receipts Tax - 100% MO	\$58,781,178	\$0	\$58,781,178	E-254	\$0	\$58,781,178	100.0000%	-\$58,781,178	\$0	\$0	\$0
255	408.110	KCMO City Earnings Tax - 100% MO	\$22,705	\$0	\$22,705	E-255	-\$22,705	\$0	100.0000%	\$0	\$0	\$0	\$0
256		TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366		\$6,310,697	\$162,900,063		-\$58,781,178	\$56,371,994	\$0	\$56,371,994
257		TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914		-\$57,121,610	\$1,272,809,520		-\$55,566,765	\$678,123,757	\$91,229,207	\$481,607,040
258		NET INCOME BEFORE TAXES	\$365,799,392					\$422,921,002		-\$18,355,328	\$193,833,170		
259		INCOME TAXES											
260	409.100	Current Income Taxes	-\$3,478,656	See note (1)	See note (1)	E-260	See note (1)	-\$3,478,656	100.0000%	\$34,337,278	\$30,858,622	See note (1)	See note (1)
261		TOTAL INCOME TAXES	-\$3,478,656					-\$3,478,656		\$34,337,278	\$30,858,622		
262		DEFERRED INCOME TAXES											
263	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$88,002,695	See note (1)	See note (1)	E-263	See note (1)	\$88,002,695	100.0000%	-\$65,661,202	\$22,341,493	See note (1)	See note (1)
264	411.410	Amortization of Deferred ITC	-\$751,440			E-264		-\$751,440	100.0000%	\$136,753	-\$614,687		
265	411.100	Amort of Excess Deferred Income Taxes	\$0			E-265		\$0	100.0000%	-\$308,418	-\$308,418		
266	411.200	Amort of Prior Deferred Taxes - tax rate change	\$0			E-266		\$0	100.0000%	-\$7,099,546	-\$7,099,546		
267	411.300	Amortization of R&D Credit	-\$194,111			E-267		-\$194,111	100.0000%	\$194,111	\$0		
268	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-268		\$0	100.0000%	\$354,438	\$354,438		
269		TOTAL DEFERRED INCOME TAXES	\$87,057,144					\$87,057,144		-\$72,383,864	\$14,673,280		
270		NET OPERATING INCOME	\$282,220,904					\$339,342,514		\$19,691,258	\$148,301,268		

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

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue Missouri - As Booked	400.000	\$0	\$0	\$0	\$0	-\$3,414,799	-\$3,414,799
	1. Remove unbilled revenues from Missouri retail rate revenue (Majors)		\$0	\$0		\$0	\$3,924,447	
	2. To include revenue growth adjustment (Majors)		\$0	\$0		\$0	\$1,837,092	
	3. Adjustment for Billing Corrections (Won and Kliethermes)		\$0	\$0		\$0	\$1,207,831	
	4. Large Customer Annualization (Won and Kliethermes)		\$0	\$0		\$0	-\$4,307,903	
	5. Weather Normalization (Won and Kliethermes)		\$0	\$0		\$0	-\$6,114,706	
	6. 365 Day Adjustment (Won and Kliethermes)		\$0	\$0		\$0	\$38,440	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$60,030,012	-\$60,030,012
	1. To Remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$60,030,012	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$14,145	\$14,145
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$14,145	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	\$189,795	\$189,795
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through December 31, 2014. (Harris)		\$0	\$0		\$0	\$189,795	
Rev-9	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	\$2,320,227	\$2,320,227
	1. To annualize revenues from firm off-system energy sales updated through December 31, 2014. (Harris)		\$0	\$0		\$0	\$2,320,227	
Rev-11	Sales For Resale (Non-firm) Off System Sales bk20	447.030	\$0	\$0	\$0	\$0	-\$101,532,819	-\$101,532,819
	1. To eliminate test year off system sales (Featherstone)		\$0	\$0		\$0	-\$101,532,819	
Rev-12	Non firm off system sales	447.030	\$0	\$0	\$0	\$0	\$88,138,576	\$88,138,576
	1. To include an annualized level of off system sales as of December 31, 2014. (Featherstone)		\$0	\$0		\$0	\$88,138,576	
Rev-14	Misc. charges and revenues	447.000	\$0	\$0	\$0	\$0	-\$187,111	-\$187,111
	1. To include an annualized level of Ancillary Services as of December 31, 2014 (Lyons)		\$0	\$0		\$0	-\$2,162,887	
	2. To include an annualized level of Revenue Neutrality Uplift charges as of December 31, 2014 (Lyons)		\$0	\$0		\$0	-\$806,451	
	3. To include an annualized level of Market to Market sales as of December 31, 2014 (Lyons)		\$0	\$0		\$0	\$88,656	
	4. To include an annualized level of Transmission Congestion Rights as of December 31, 2014 (Lyons)		\$0	\$0		\$0	\$2,693,571	
Rev-15	Other-Oper Rev-Forfeited Discounts-MO Only	450.001	\$0	\$0	\$0	\$0	-\$62,797	-\$62,797

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove gross receipts tax associated with forfeited discounts. (Majors)		\$0	\$0		\$0	-\$119,706	
	2. To include an annualized level of late fees (Majors)		\$0	\$0		\$0	\$56,909	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$642,702	\$642,702
	1. To include an annualized level of Transmission Revenues through December 31, 2014. (Lvons)		\$0	\$0		\$0	\$642,702	
E-4	Prod Stm Oper-Suprv & Engineering	500.000	-\$172,709	-\$785,683	-\$958,392	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$172,709	\$0		\$0	\$0	
	2. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors)		\$0	\$222,771		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$997,203		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$11,251		\$0	\$0	
E-5	Prod Steam Oper -lat 1&2- 100% MO	500.000	\$0	\$108,694	\$108,694	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$108,694		\$0	\$0	
E-7	Fuel Expense - Coal	501.000	-\$238,619	-\$44,915,236	-\$45,153,855	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$238,619	\$0		\$0	\$0	
	2. To annualize Coal and Freight Expense updated through December 31, 2014 (Lyons)		\$0	-\$44,408,000		\$0	\$0	
	3. To annualize Coal Handling Expense updated through December 31, 2014 (Lyons)		\$0	\$179,615		\$0	\$0	
	4. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$48,561		\$0	\$0	
	5. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$638,290		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	-\$2,975,211	-\$2,975,211	\$0	\$0	\$0
	1. To annualize start up oil through December 31, 2014. (Lyons)		\$0	-\$2,975,211		\$0	\$0	
E-9	Fuel Expense - Gas	501.000	\$0	-\$306,006	-\$306,006	\$0	\$0	\$0
	1. To annualize start up gas through December 31, 2014. (Lyons)		\$0	-\$306,006		\$0	\$0	
E-12	Fuel Expense - Residual	501.400	\$0	-\$534,288	-\$534,288	\$0	\$0	\$0
	1 To annualize fuel residuals through December 31, 2014 (Lyons)		\$0	-\$534,288		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-13	Fuel Expense - Limestone, Ammonia, and PAC	501.300	\$0	\$374,653	\$374,653	\$0	\$0	\$0
	1. To annualize fuel additive expense through December 31, 2014. (Lyons)		\$0	-\$23,768		\$0	\$0	
	2. To annualize ammonia expense through December 31, 2014. (Lyons)		\$0	\$398,421		\$0	\$0	
E-15	Steam Operating Expense	502.000	-\$312,603	\$0	-\$312,603	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$312,603	\$0		\$0	\$0	
E-16	Steam Operating Expense 100% MO	502.000	\$0	-\$77,590	-\$77,590	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$77,590		\$0	\$0	
E-18	Steam Operating Electric Expense	505.000	-\$159,862	\$0	-\$159,862	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$159,862	\$0		\$0	\$0	
E-19	Steam Operating Electric Expense 100% MO	505.000	\$0	\$67,272	\$67,272	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$67,272		\$0	\$0	
E-21	Misc Other Power Expenses	506.000	-\$122,744	\$417,680	\$294,936	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$122,744	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$417,680		\$0	\$0	
E-22	Misc Other Power Expenses latan 2-Common Tracker-100% MO	506.000	\$0	\$238,765	\$238,765	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$238,765		\$0	\$0	
E-26	Steam Operating Expense Rents 100% MO	507.000	\$0	-\$2,447	-\$2,447	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$2,447		\$0	\$0	
E-29	Amort of SO2 Allowances - Allocated	509.000	\$0	-\$8,067	-\$8,067	\$0	\$0	\$0
	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	-\$8,067		\$0	\$0	
E-30	Amort of SO2 Allowances - MO	509.000	\$0	-\$51	-\$51	\$0	\$0	\$0
	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	-\$51		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-35	Steam Maintenance Suprv & Engineering	510.000	-\$123,542	-\$376,643	-\$500,185	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$123,542	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$376,643		\$0	\$0	
E-36	Steam Maintenance 100% MO	510.000	\$0	-\$40,176	-\$40,176	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$40,176		\$0	\$0	
E-38	Maintenance of Structures	511.000	-\$37,341	\$191,647	\$154,306	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$37,341	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$191,647		\$0	\$0	
E-39	Maintenance of Structures 100% MO	511.000	\$0	-\$27,878	-\$27,878	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$27,878		\$0	\$0	
E-41	Maintenance of Boiler Plant	512.000	-\$308,812	\$44,127	-\$264,685	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$308,812	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$152,972		\$0	\$0	
	3. To annualize over a 5-year amortization period costs related to the removal of LaCygne obsolete inventory (materials and supplies). (Harris)		\$0	\$197,099		\$0	\$0	
E-42	Maintenance latan 1&2 100% MO	512.000	\$0	\$168,895	\$168,895	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$168,895		\$0	\$0	
E-44	Maintenance of Electric Plant	513.000	-\$58,235	-\$368,631	-\$426,866	\$0	\$0	\$0
	1. To normalize electric production maintenance expense. (Harris)		\$0	-\$368,631		\$0	\$0	
	2. To include annualized payroll (Young)		-\$58,235	\$0		\$0	\$0	
E-45	Maintenance of Electric Plant 100% MO	513.000	\$0	\$160,868	\$160,868	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$160,868		\$0	\$0	
E-47	Maintenance Misc Steam Plant	514.000	-\$1,310	\$116,450	\$115,140	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,310	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$116,450		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-48	Maintenance of Misc Steam Plant 100% MO	514.000	\$0	\$24,146	\$24,146	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$24,146		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineer	517.000	-\$162,395	\$0	-\$162,395	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$162,395	\$0		\$0	\$0	
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$1,019,643	\$1,019,643	\$0	-\$534,847	-\$534,847
	1. To amortize DOE Nuclear Waste Fund Fee savings as of December 31, 2014 over 5 years. (Majors)		\$0	\$0		\$0	-\$534,847	
	2. To annualize Nuclear Fuel Expense updated through December 31, 2014 (Lyons)		\$0	\$1,019,643		\$0	\$0	
E-56	Nuclear Fuel Expense-Oil	518.100	\$0	-\$360,091	-\$360,091	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense updated through December 31, 2014 (Lyons)		\$0	-\$360,091		\$0	\$0	
E-57	Prod Nuclear - Disposal Cost	518.200	\$0	-\$3,415,598	-\$3,415,598	\$0	\$0	\$0
	1. To eliminate Nuclear Fuel Disposal fee that ended May 2014 included in the test year for spent fuel waste fund (Lyons)		\$0	-\$3,415,598		\$0	\$0	
E-58	Coolants and Water	519.000	-\$52,669	\$0	-\$52,669	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$52,669	\$0		\$0	\$0	
E-59	Steam Expense	520.000	-\$285,013	\$35,657	-\$249,356	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$285,013	\$0		\$0	\$0	
	2. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$35,657		\$0	\$0	
E-60	Electric Expense	523.000	-\$33,249	\$0	-\$33,249	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$33,249	\$0		\$0	\$0	
E-61	Misc. Nuclear Power Expenses - Allocated	524.000	-\$425,426	\$38,056	-\$387,370	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$1,946,874	\$0		\$0	\$0	
	2. To remove payroll associated with Wolf Creek Refueling Adjustment (Young)		-\$2,372,300	\$0		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$38,056		\$0	\$0	
E-67	Refueling Outage Amort	524.950	\$0	\$1,515,930	\$1,515,930	\$0	\$0	\$0
	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #19. (Harris)		\$0	\$1,515,930		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-68	WC Outage Oper Amort Exp ER-2009-0089 100% MO	524.950	\$0	-\$95,960	-\$95,960	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$95,960		\$0	\$0	
E-69	WC Outage Oper Amort Exp ER-2012-0174 100% MO	524.950	\$0	-\$2,563	-\$2,563	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$2,563		\$0	\$0	
E-73	Prod Nuclear Mint - Suprv & Engineer	528.000	-\$102,537	-\$378,288	-\$480,825	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$102,537	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$378,335		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$47		\$0	\$0	
E-74	Prod Nuclear Mint - Maint of Structures	529.000	-\$56,512	-\$254,241	-\$310,753	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$56,512	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$195,777		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$58,464		\$0	\$0	
E-75	Prod Nuclear Mint - Maint Reactor Plnt	530.000	-\$136,083	-\$827,751	-\$963,834	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$1,051,441	\$0		\$0	\$0	
	2. To remove payroll associated with Wolf Creek Refueling Adjustment (Young)		-\$1,187,524	\$0		\$0	\$0	
	3. To normalize nuclear reactor maintenance expense. (Harris)		\$0	-\$3,672,163		\$0	\$0	
	4. To normalize nuclear production maintenance expense. (Harris)		\$0	\$2,431,542		\$0	\$0	
	5. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$412,870		\$0	\$0	
E-76	Refueling Outage Maint Amortization Expense	530.950	\$0	\$3,832,465	\$3,832,465	\$0	\$0	\$0
	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #19. (Harris)		\$0	\$3,832,465		\$0	\$0	
E-77	Refueling Outage Amortization ER-2009-0089 MO Only	530.950	\$0	-\$218,427	-\$218,427	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$218,427		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-78	Regueling Outage Amortization ER-2012-0174 100% MO	530.950	\$0	-\$5,851	-\$5,851	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$5,851		\$0	\$0	
E-79	Prod Nuclear Maint - Maint	531.000	-\$49,539	-\$237,223	-\$286,762	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$49,539	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$341,841		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$104,618		\$0	\$0	
E-80	Prod Nuclear Maint- Maint of Misc Plnt	532.000	-\$33,435	-\$39,284	-\$72,719	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$33,435	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$56,739		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$17,455		\$0	\$0	
E-91	Prod Turbine Oper Suprv & Engineer	546.100	-\$5,020	-\$18,795	-\$23,815	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$5,020	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$18,795		\$0	\$0	
E-92	Other Fuel Expense - Oil	547.000	\$0	-\$725,842	-\$725,842	\$0	\$0	\$0
	1. To annualize fuel expense-oil through December 31, 2014 (Lyons)		\$0	-\$725,842		\$0	\$0	
E-93	Other Fuel Expense - Gas	547.000	\$0	-\$5,751,663	-\$5,751,663	\$0	\$0	\$0
	1. To annualize fuel expense-gas and gas transportation through December 31, 2014 (Lyons)		\$0	-\$5,751,663		\$0	\$0	
E-94	Other Fuel Expense - Hedging - MO Only	547.000	\$0	\$1,752,257	\$1,752,257	\$0	\$0	\$0
	1. To eliminate Gas Hedging booked in the test year (Lyons)		\$0	\$1,752,257		\$0	\$0	
E-95	Other Fuel Expense - Additives	547.300	\$0	-\$57,831	-\$57,831	\$0	\$0	\$0
	1. To eliminate Ammonia expense in the test year consistent with KCPL adjustment (Lyons)		\$0	-\$57,831		\$0	\$0	
E-96	Fuel Handling	547.100	-\$1,307	\$0	-\$1,307	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,307	\$0		\$0	\$0	
E-97	Other Power Generation Exp	548.000	-\$26,233	\$0	-\$26,233	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized payroll (Young)		-\$26,233	\$0		\$0	\$0	
E-98	Misc Other Power Generation Exp	549.000	-\$13,127	\$0	-\$13,127	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$13,127	\$0		\$0	\$0	
E-102	Oth Maint-Supr Eng Struct Gen & Misc	551.000	-\$8,258	-\$28,588	-\$36,846	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$8,258	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,135		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$9,453		\$0	\$0	
E-103	Other Gen Maint of Structures	552.000	-\$963	-\$42,939	-\$43,902	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$963	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$42,939		\$0	\$0	
E-104	Other Gen Maint of Gen Plant	553.000	-\$24,780	\$133,239	\$108,459	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$24,780	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	\$133,239		\$0	\$0	
E-105	Other Gen Maint Misc Other Gen Plt	554.000	-\$515	-\$19,138	-\$19,653	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$515	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,138		\$0	\$0	
E-109	Purchased Power - Energy	555.000	\$0	-\$9,409,534	-\$9,409,534	\$0	\$0	\$0
	1. To annualize Purchased Power Energy expense through December 31, 2014 (Lyons)		\$0	-\$9,409,534		\$0	\$0	
E-110	Purchased Power Capacity (Demand)	555.005	\$0	-\$231,134	-\$231,134	\$0	\$0	\$0
	1. To annualize Purchased Power Capacity expense through December 31, 2014 (Lyons)		\$0	-\$231,134		\$0	\$0	
E-111	Solar Renew Energy Credits (100% MO)	555.020	\$0	-\$418	-\$418	\$0	\$0	\$0
	1. To eliminate Solor Energy Credits in the test year consistent with KCPL adjustment (Lyons)		\$0	-\$418		\$0	\$0	
E-112	System Control and Load Dispatch	556.000	-\$57,224	\$0	-\$57,224	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$57,224	\$0		\$0	\$0	
E-113	Prod-Other-Other Expenses	557.000	-\$129,173	-\$893,228	-\$1,022,401	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized payroll (Young)		-\$129,173	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$893,228		\$0	\$0	
E-118	Trans Oper Suprv and Engrg	560.000	-\$17,044	-\$145,522	-\$162,566	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$17,044	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$145,522		\$0	\$0	
E-119	Trans Oper - Load Dispatch	561.000	-\$18,330	\$433,476	\$415,146	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$18,330	\$0		\$0	\$0	
	2. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$433,476		\$0	\$0	
E-120	Trans Oper - Station Expenses	562.000	-\$9,269	\$0	-\$9,269	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$9,269	\$0		\$0	\$0	
E-121	Trans Oper - OH Line Expenses	563.000	-\$89	\$0	-\$89	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$89	\$0		\$0	\$0	
E-123	Transmission of Electricity by Others	565.000	\$0	\$5,419,142	\$5,419,142	\$0	\$0	\$0
	1. To include an annualized level of Transmission Expense as of December 31, 2014 (Lyons)		\$0	\$7,172,153		\$0	\$0	
	2. To eliminate the impact of Transource FERC incentives charged by SPP. (Hyneman)		\$0	-\$1,753,011		\$0	\$0	
E-124	Misc Transmission Expense	566.000	-\$27,946	-\$7,417	-\$35,363	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$27,946	\$0		\$0	\$0	
	2. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$7,417		\$0	\$0	
E-126	Regional Transmission Operation	575.000	\$0	\$1,497,050	\$1,497,050	\$0	\$0	\$0
	1. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$1,497,050		\$0	\$0	
E-129	Trans Maint - Suprv and Engrg	568.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To normalize transmission maintenance expense. (Harris)		\$0	\$38		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Trans Maintenance of Structures	569.000	-\$43	-\$51	-\$94	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$43	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$51		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-131	Trans Maintenance of Station Equipment	570.000	-\$13,552	\$105,014	\$91,462	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$13,552	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$105,014		\$0	\$0	
E-132	Trans Maintenance of Overhead Lines	571.000	-\$2,209	-\$144,742	-\$146,951	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$2,209	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$177,116		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$32,374		\$0	\$0	
E-133	Trans Maintenance of Underground Lines	572.000	-\$28	\$41,448	\$41,420	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$28	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$41,448		\$0	\$0	
E-134	Trans Maintenance of Misc'l Trans Plant	573.000	-\$36	-\$22	-\$58	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$36	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$22		\$0	\$0	
E-140	Distrb Oper - Supr & Engineering	580.000	-\$49,637	-\$844,200	-\$893,837	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$49,637	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$826,149		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$18,051		\$0	\$0	
E-141	Distrb Oper - Load Dispatching	581.000	-\$19,813	\$0	-\$19,813	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$19,813	\$0		\$0	\$0	
E-142	Distrb Oper - Station Expenses	582.000	-\$2,487	\$0	-\$2,487	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$2,487	\$0		\$0	\$0	
E-143	Distrb Oper - Overhead Line Expenses	583.000	-\$44,711	\$0	-\$44,711	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$44,711	\$0		\$0	\$0	
E-144	Distrb Oper - Underground Line Expenses	584.000	-\$21,731	\$0	-\$21,731	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$21,731	\$0		\$0	\$0	
E-145	Distrb Oper - Street Light & Signal Expenses	585.000	-\$998	\$0	-\$998	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized payroll (Young)		-\$998	\$0		\$0	\$0	
E-146	Distrb Oper - Meters Expense	586.000	-\$59,519	\$0	-\$59,519	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$59,519	\$0		\$0	\$0	
E-147	Distrb Oper - Customer Install Expense	587.000	-\$8,151	\$0	-\$8,151	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$8,151	\$0		\$0	\$0	
E-148	Distrb Oper - MiscI Distr Expense	588.000	-\$223,531	-\$102,875	-\$326,406	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$223,531	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$3,441		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To reclassify Axiom Strategies BTL (CS-11) (Young)		\$0	-\$63,036		\$0	\$0	
	5. To include annualized Incentive Compensation (Young)		\$0	-\$738		\$0	\$0	
	6. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$35,660		\$0	\$0	
E-149	Distrb Operations - Rents	589.000	-\$245	\$0	-\$245	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$245	\$0		\$0	\$0	
E-152	Distrb Maint - Supr & Engineering	590.000	-\$5,960	-\$6,738	-\$12,698	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$5,960	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$6,738		\$0	\$0	
E-153	Distrb Maint - Structures	591.000	-\$3,173	-\$89,239	-\$92,412	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$3,173	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$89,239		\$0	\$0	
E-154	Distrb Maint - Station Equipment	592.000	-\$18,523	-\$24,650	-\$43,173	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$18,523	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$24,650		\$0	\$0	
E-155	Distrb Maint - Overhead Lines	593.000	-\$135,089	-\$355,372	-\$490,461	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$135,089	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$355,372		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-156	Distrb Maint - Underground Lines	594.000	-\$33,223	\$268,814	\$235,591	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$33,223	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$268,814		\$0	\$0	
E-157	Distrb Maint - Line Transformers	595.000	-\$3,021	-\$38,634	-\$41,655	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$3,021	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$38,634		\$0	\$0	
E-158	Distrb Maint - Street Light & Signals	596.000	-\$8,764	-\$58,017	-\$66,781	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$8,764	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$58,017		\$0	\$0	
E-159	Distrb Maint - Meters	597.000	-\$4,758	\$14,844	\$10,086	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$4,758	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$14,844		\$0	\$0	
E-160	Distrb Maint - Misc. Distrb Pln	598.000	-\$16,285	-\$410,524	-\$426,809	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$16,285	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$367,200		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$15,695		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$27,629		\$0	\$0	
E-164	Cst Acct-Suprv Mtr read Clct Misc	901.000	-\$14,591	-\$48,344	-\$62,935	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$14,591	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$48,344		\$0	\$0	
E-165	Cust Accts Meter Reading Expense	902.000	-\$25,307	\$537,863	\$512,556	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$25,307	\$0		\$0	\$0	
	2. To reflect annualization of incremental meter reading costs. (Harris)		\$0	\$540,000		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,137		\$0	\$0	
E-166	Customer Accts Records and Collection	903.000	-\$228,590	-\$106,651	-\$335,241	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized payroll (Young)		-\$228,590	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$106,651		\$0	\$0	
E-167	Customer Accts Interest on Deposits- 100% MO	903.000	\$0	\$236,053	\$236,053	\$0	\$0	\$0
	1. To annualize Credit Card Acceptance expense. (Harris)		\$0	\$69,960		\$0	\$0	
	2. To reclass customer deposits from below the line. (Molina)		\$0	\$148,580		\$0	\$0	
	3. To include interest on customer deposits.(Molina)		\$0	\$17,513		\$0	\$0	
E-168	Uncollectible Accounts - MO 100%	904.000	\$0	\$5,334,100	\$5,334,100	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (Majors)		\$0	\$5,334,100		\$0	\$0	
E-170	Misc Customer Accts Expense	905.000	-\$9,972	\$1,070,867	\$1,060,895	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$9,972	\$0		\$0	\$0	
	2. To include in cost of service bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	\$1,170,894		\$0	\$0	
	3. To annualize bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	-\$98,179		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$1,848		\$0	\$0	
E-173	Cst Service Suprv	907.000	-\$1,200	\$0	-\$1,200	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,200	\$0		\$0	\$0	
E-174	Customer Assistance Expenses Allocated	908.000	-\$7,609	-\$1,392	-\$9,001	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$7,609	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To remove Promotional Advertising (CS-11) (Young)		\$0	-\$1,392		\$0	\$0	
E-175	Customer Assistance Expenses - DSM 100% MO	908.000	\$0	\$2,907,937	\$2,907,937	\$0	\$0	\$0
	1. To include amortization of DSM regulatory assets (Young)		\$0	\$3,330,240		\$0	\$0	
	2. To Remove Non-Recurring Weatherization Costs from Test Year (Young)		\$0	-\$307,108		\$0	\$0	
	3. To Remove ERPP Amortizations from Test Year (Young)		\$0	-\$115,195		\$0	\$0	
E-178	Public Information	908.000	\$0	-\$13,344	-\$13,344	\$0	\$0	\$0
	1. To remove "Other Advertising" Expense (Molina)		\$0	-\$13,344		\$0	\$0	
E-179	Informational & Instructional Advertising	909.000	-\$381	-\$4,220	-\$4,601	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$381	\$0		\$0	\$0	
	2. To remove "Other Advertising" Expense (Molina)		\$0	-\$4,220		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-181	Misc Customer Accounts and Info	910.000	-\$15,240	-\$193,653	-\$208,893	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$15,240	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$113,912		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$79,741		\$0	\$0	
E-182	Misc Cust Accts and Info Solar Rebates 100% MO	910.000	\$0	\$4,637,046	\$4,637,046	\$0	\$0	\$0
	1. To amortize RES Vintage 2 (Young)		\$0	\$4,637,046		\$0	\$0	
E-186	Sales - Demonstrating & Selling	912.000	-\$6,998	-\$10	-\$7,008	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$6,998	\$0		\$0	\$0	
	2. To remove "Other Advertising" Expense (Molina)		\$0	-\$10		\$0	\$0	
E-188	Sales - Misc. Sales Expenses	916.000	-\$1,250	\$0	-\$1,250	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,250	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-192	Administrative & General Salaries	920.000	-\$856,735	-\$9,629,484	-\$10,486,219	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$856,735	\$0		\$0	\$0	
	2. To remove long term equity compensation (CS-11) (Young)		\$0	-\$5,277,110		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,816,443		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$664,797		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$871,134		\$0	\$0	
E-193	Admin & Gen Salaries Transition - 100% MO	920.000	\$0	-\$1,237,241	-\$1,237,241	\$0	\$0	\$0
	1. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$1,209,001		\$0	\$0	
	2. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$28,240		\$0	\$0	
E-195	A & G Office Supplies & Expenses - Allocated	921.000	-\$307	-\$597,780	-\$598,087	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$307	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$30,288		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include an annualized level of IT expense as of December 31, 2014 (Lyons)		\$0	-\$875,420		\$0	\$0	
	5. To include an annualized level of Critical Infrastructure Program expense as of December 31, 2014. (Lyons)		\$0	\$1,375,340		\$0	\$0	
	6. To remove "Other Advertising" Expense (Molina)		\$0	-\$291		\$0	\$0	
	7. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors)		\$0	-\$25,604		\$0	\$0	
	8. To reclassify dues BTL (CS-11) (Young)		\$0	-\$23,047		\$0	\$0	
	9. To remove Great Plains officer expense report charges (Hyneman)		\$0	-\$117,442		\$0	\$0	
	10. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$204		\$0	\$0	
	11. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$67,273		\$0	\$0	
	12. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$83,959		\$0	\$0	
	13. No adjustment		\$0	\$0		\$0	\$0	
	14. To reflect Staff's Consolidated Corporate Allocations Adjustment (Hyneman)		\$0	-\$750,000		\$0	\$0	
E-196	A & G Office Supplies & Expenses - 100% MO	921.000	\$0	\$5,782	\$5,782	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$5,782		\$0	\$0	
E-198	Administrative Expenses Transfer Credit	922.000	\$15,941	-\$3,074,950	-\$3,059,009	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$15,941	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$139,189		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	\$1,220		\$0	\$0	
	4. To adjust KCPL's CS-117 Common Use Billings Common Plant Adds to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$3,215,359		\$0	\$0	
E-199	Outside Services Employed Allocated	923.000	\$0	-\$330,961	-\$330,961	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reclassify lobbying BTL (CS-11) (Young)		\$0	-\$52,792		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$193,970		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$84,199		\$0	\$0	
E-200	Outside Services Employed 100% MO	923.000	\$0	-\$2,103,653	-\$2,103,653	\$0	\$0	\$0
	1. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$335,057		\$0	\$0	
	2. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$317,092		\$0	\$0	
	3. To eliminate the test year balance associated with the R&D Tax credit amortization established (Lyons)		\$0	-\$78,846		\$0	\$0	
	4. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$2,659,803		\$0	\$0	
	5. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$17,153		\$0	\$0	
E-202	Property Insurance	924.000	\$1	-\$64,173	-\$64,172	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$1	\$0		\$0	\$0	
	2. To adjust to known & measurable property insurance expense (Young)		\$0	-\$63,545		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$628		\$0	\$0	
E-203	Injuries and Damages	925.000	\$589	\$5,422	\$6,011	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$589	\$0		\$0	\$0	
	2. To adjust to known & measurable insurance expense (Young)		\$0	\$310,856		\$0	\$0	
	3. To adjust test year to normalized Injuries and Damages Expense (Young)		\$0	-\$295,210		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$10,224		\$0	\$0	
E-204	Employee Pensions	926.000	-\$1,054	\$6,840,197	\$6,839,143	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,054	\$0		\$0	\$0	
	2. To include annual level of FAS 87 pension expense (Majors)		\$0	\$214,266		\$0	\$0	
	3. To amortize FAS 87 regulatory asset (Majors)		\$0	\$3,533,424		\$0	\$0	
	4. To amortize FAS 88 2011 vintage (Majors)		\$0	\$1,679,129		\$0	\$0	
	5. To amortize FAS 88 2013 vintage (Majors)		\$0	\$957,071		\$0	\$0	
	6. To amortize FAS 88 2014 vintage (Majors)		\$0	\$1,373,570		\$0	\$0	
	7. To include annualized Incentive Compensation (Young)		\$0	-\$65		\$0	\$0	
	8. To include annualized level SERP payments (Majors)		\$0	-\$657,304		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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
	9. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$111,454		\$0	\$0	
	10. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$148,440		\$0	\$0	
E-205	Employee Benefits - OPEB	926.000	\$0	-\$4,054,221	-\$4,054,221	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include annualized payroll benefits (Young)		\$0	\$1,922,967		\$0	\$0	
	3. To include normalized 401k expense (Young)		\$0	-\$2,632,487		\$0	\$0	
	4. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$11,193		\$0	\$0	
	5. To include annualized OPEB expense (Majors)		\$0	-\$3,311,950		\$0	\$0	
	6. To include FAS 106 amortization expense (Majors)		\$0	-\$448,979		\$0	\$0	
	7. To include Wolf Creek Pay As You Go OPEB expense (Majors)		\$0	\$405,035		\$0	\$0	
E-208	Other Miscellaneous Employee Benefits	926.000	\$0	\$24,354	\$24,354	\$0	\$0	\$0
	1. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$16,922		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$7,432		\$0	\$0	
E-210	Reg Commission Exp - FERC Assessment	928.003	\$0	-\$163,798	-\$163,798	\$0	\$0	\$0
	1. To include an annualized level of FERC assessment fees as of December 31, 2014 (Lvons)		\$0	-\$163,798		\$0	\$0	
E-212	Reg Comm Exp - MPSC Assessment 100% MO	928.001	\$0	-\$14,668	-\$14,668	\$0	\$0	\$0
	1. To update MPSC Assessment (Molina)		\$0	-\$14,668		\$0	\$0	
E-213	Reg Comm Exp - MO Proceeding 100% to MO	928.011	-\$4,893	\$25,284	\$20,391	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$4,893	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reclassify lobbying BTL (CS-11) (Young)		\$0	\$25,284		\$0	\$0	
E-214	Reg Comm Exp - KS Proceeding 100% to KS	928.012	-\$15,205	\$0	-\$15,205	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$15,205	\$0		\$0	\$0	
E-218	Misc Regulatory Commission Filings	928.000	-\$180	-\$14,510	-\$14,690	\$0	-\$1,868,803	-\$1,868,803
	1. To include annualized payroll (Young)		-\$180	\$0		\$0	\$0	
	2. To Include Rate Case Expense (3 yr recovery) (Young)		\$0	\$0		\$0	\$36,386	
	3. To Include Cost Recovery of Depreciation Study -5 yrs (Young)		\$0	\$0		\$0	\$11,249	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To Offset Expense by Overcollected Amortizations (3 yr recovery) (Majors)		\$0	\$0		\$0	-\$357,547	
	5. Adjustment to Remove ER-2010-0355 Tier 1 Amortization (Young)		\$0	\$0		\$0	-\$1,294,629	
	6. Adjustment to Remove ER-2010-0355 Tier 2 Amortization (Young)		\$0	\$0		\$0	-\$264,262	
	7. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$14,510		\$0	\$0	
E-220	General Advertising Expense	930.100	-\$308	\$0	-\$308	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$308	\$0		\$0	\$0	
E-222	Misc General Expense	930.200	-\$2,642	-\$724,146	-\$726,788	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$2,642	\$0		\$0	\$0	
	2. To update Dues (Molina)		\$0	-\$39,948		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To remove long term equity compensation (CS-11) (Young)		\$0	-\$450,621		\$0	\$0	
	6. To remove MEDA dues (CS-11) (Young)		\$0	-\$72,399		\$0	\$0	
	7. To remove Board Retreat (CS-11) (Young)		\$0	-\$51,393		\$0	\$0	
	8. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$61,629		\$0	\$0	
	9. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$48,156		\$0	\$0	
E-223	Admin & General Expense - Rents	931.000	\$0	-\$879,095	-\$879,095	\$0	\$1,962	\$1,962
	1. To annualize One Kansas City Place office and parking expense- abatement (Harris)		\$0	\$0		\$0	\$1,962	
	2. To annualize One Kansas City Place office and parking expense - building (Harris)		\$0	-\$520,225		\$0	\$0	
	3. To annualize One Kansas City Place office and parking expense - parking (Harris)		\$0	-\$140,438		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$172,727		\$0	\$0	

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$45,705		\$0	\$0	
E-224	Admin & General Expense - Rents - 100% MO	931.000	\$0	-\$234	-\$234	\$0	\$0	\$0
	1. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$234		\$0	\$0	
E-226	Transportation Expense	933.000	\$0	-\$3,964,402	-\$3,964,402	\$0	\$0	\$0
	1. To remove depreciation clearing (Molina)		\$0	-\$3,964,402		\$0	\$0	
E-229	Maintenance of General Plant	935.000	-\$4,242	-\$200,787	-\$205,029	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$4,242	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$71,449		\$0	\$0	
	3. To normalize general maintenance expense. (Harris)		\$0	\$9,136		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$36,286		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$245,086		\$0	\$0	
E-233	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,616,101	\$5,616,101
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,616,101	
E-237	Amortization of Limited Term Plant - Allocated	404.000	\$0	\$137,608	\$137,608	\$0	\$0	\$0
	1. To include the amortization for intangible plant (lease holds) (Molina)		\$0	\$137,608		\$0	\$0	
E-242	Amortization Other For Plant	405.010	\$0	\$4,934,497	\$4,934,497	\$0	\$0	\$0
	1. To include the amortization for misc intangible plant (Molina)		\$0	\$4,934,497		\$0	\$0	
E-250	Taxes Other than Income - Payroll Taxes	408.140	\$0	-\$391,044	-\$391,044	\$0	\$0	\$0
	1. To include annualized payroll taxes (Young)		\$0	-\$308,873		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$5,714		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$46,653		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$41,232		\$0	\$0	
E-252	Taxes Other than Income - Property Taxes	408.120	\$0	\$6,724,446	\$6,724,446	\$0	\$0	\$0

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized property taxes (Young)		\$0	\$6,724,446		\$0	\$0	
E-254	Gross Receipts Tax - 100% MO	408.130	\$0	\$0	\$0	\$0	-\$58,781,178	-\$58,781,178
	1. To remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$58,781,178	
E-255	KCMO City Earnings Tax - 100% MO	408.110	\$0	-\$22,705	-\$22,705	\$0	\$0	\$0
	1. To remove Kansas City Earnings Tax (Majors)		\$0	-\$22,705		\$0	\$0	
E-260	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$34,337,278	\$34,337,278
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$34,337,278	
E-263	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$65,661,202	-\$65,661,202
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$65,661,202	
E-264	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$136,753	\$136,753
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$136,753	
E-265	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$308,418	-\$308,418
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$308,418	
E-266	Amort of Prior Deferred Taxes - tax rate change	411.200	\$0	\$0	\$0	\$0	-\$7,099,546	-\$7,099,546
	1. To Annualize Amort of Prior Deferred Taxes - tax rate change		\$0	\$0		\$0	-\$7,099,546	
E-267	Amortization of R&D Credit	411.300	\$0	\$0	\$0	\$0	\$194,111	\$194,111
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	\$194,111	
E-268	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	-\$73,922,093	-\$73,922,093
Total Operating & Maint. Expense			-\$5,067,573	-\$52,054,037	-\$57,121,610	\$0	-\$93,613,351	-\$93,613,351

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.28% Return	E 7.40% Return	F 7.53% Return
1	TOTAL NET INCOME BEFORE TAXES		\$193,833,170	\$211,216,243	\$215,684,369	\$220,117,033
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$105,287,510	\$105,287,510	\$105,287,510	\$105,287,510
4	50% Meals and Entertainment		\$518,225	\$518,225	\$518,225	\$518,225
5	Book Nuclear Fuel Amortization		\$15,384,391	\$15,384,391	\$15,384,391	\$15,384,391
6	Book Amortization Expense		\$11,707,305	\$11,707,305	\$11,707,305	\$11,707,305
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$132,897,431	\$132,897,431	\$132,897,431	\$132,897,431
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7270%	\$59,580,048	\$59,580,048	\$59,580,048	\$59,580,048
10	Tax Straight-Line Depreciation		\$148,601,308	\$148,601,308	\$148,601,308	\$148,601,308
11	IRS Tax Return Plant Amortization		\$3,805,224	\$3,805,224	\$3,805,224	\$3,805,224
12	IRS Tax Return Nuclear Amortization		\$14,005,001	\$14,005,001	\$14,005,001	\$14,005,001
13	Employee 401k ESOP Deduction		\$1,333,684	\$1,333,684	\$1,333,684	\$1,333,684
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$227,325,265	\$227,325,265	\$227,325,265	\$227,325,265
15	NET TAXABLE INCOME		\$99,405,336	\$116,788,409	\$121,256,535	\$125,689,199
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$99,405,336	\$116,788,409	\$121,256,535	\$125,689,199
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$5,417,808	\$6,324,035	\$6,556,970	\$6,788,057
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$93,987,528	\$110,464,374	\$114,699,565	\$118,901,142
21	Federal Income Tax at the Rate of	See Tax Table	\$32,895,635	\$38,662,531	\$40,144,848	\$41,615,401
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$6,783,236	\$6,783,236	\$6,783,236	\$6,783,236
24	Research and Development Tax Credit		\$629,970	\$629,970	\$629,970	\$629,970
25	Fuels Tax Credit		\$41,615	\$41,615	\$41,615	\$41,615
26	Production Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$25,440,814	\$31,207,710	\$32,690,027	\$34,160,580
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$99,405,336	\$116,788,409	\$121,256,535	\$125,689,199
30	Deduct Federal Income Tax at the Rate of	50.000%	\$12,720,407	\$15,603,855	\$16,345,014	\$17,080,290
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$86,684,929	\$101,184,554	\$104,911,521	\$108,608,909
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$5,417,808	\$6,324,035	\$6,556,970	\$6,788,057
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$99,405,336	\$116,788,409	\$121,256,535	\$125,689,199
38	Deduct Federal Income Tax - City Inc. Tax		\$25,440,814	\$31,207,710	\$32,690,027	\$34,160,580
39	Deduct Missouri Income Tax - City Inc. Tax		\$5,417,808	\$6,324,035	\$6,556,970	\$6,788,057
40	City Taxable Income		\$68,546,714	\$79,256,664	\$82,009,538	\$84,740,562
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		\$25,440,814	\$31,207,710	\$32,690,027	\$34,160,580
46	State Income Tax		\$5,417,808	\$6,324,035	\$6,556,970	\$6,788,057
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$30,858,622	\$37,531,745	\$39,246,997	\$40,948,637
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$22,341,493	\$22,341,493	\$22,341,493	\$22,341,493
51	Amortization of Deferred ITC		-\$614,687	-\$614,687	-\$614,687	-\$614,687
52	Amort of Excess Deferred Income Taxes		-\$308,418	-\$308,418	-\$308,418	-\$308,418
53	Amort of Prior Deferred Taxes - tax rate change		-\$7,099,546	-\$7,099,546	-\$7,099,546	-\$7,099,546
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		\$14,673,280	\$14,673,280	\$14,673,280	\$14,673,280
57	TOTAL INCOME TAX		\$45,531,902	\$52,205,025	\$53,920,277	\$55,621,917

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.28% Return	<u>E</u> 7.40% Return	<u>F</u> 7.53% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table					
Federal Taxable Income		\$93,987,528	\$110,464,374	\$114,699,565	\$118,901,142
15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333		\$26,478,968	\$32,245,864	\$33,728,181	\$35,198,733
Total Federal Income Taxes		\$32,895,635	\$38,662,531	\$40,144,848	\$41,615,400

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
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 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$3,586,145,000	50.31%		4.528%	4.654%	4.779%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.55%	4.29%	0.023%	0.023%	0.023%
4	Long Term Debt	\$3,503,103,000	49.14%	5.55%	2.727%	2.727%	2.727%
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	\$7,128,248,000	100.00%		7.278%	7.404%	7.529%
8	PreTax Cost of Capital				9.433%	9.642%	9.849%

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Billing Adjustments	Large Customer Annualization	Weather Normalization	365 Days Adjustment	Growth Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$286,578,587	\$0	\$0	-\$4,680,766	\$930,646	\$2,414,325
4	Small General Service	\$49,014,155	\$0	\$0	-\$347,589	\$21,965	\$555,516
5	Medium General Service	\$103,750,294	\$0	\$0	-\$388,202	-\$77,601	\$120,791
6	Large General Service	\$179,565,877	\$31,590	\$0	-\$970,355	-\$257,846	-\$1,253,540
7	Large Power	\$137,727,859	\$1,176,241	-\$4,307,903	\$272,206	-\$578,724	\$0
8	Lighting	\$9,714,851	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$766,351,623	\$1,207,831	-\$4,307,903	-\$6,114,706	\$38,440	\$1,837,092
10	OTHER RATE REVENUE						
11	Unbilled Revenue	-\$3,924,447	\$0	\$0	\$0	\$0	\$0
12	Adjust to G/L	-\$588,580	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	-\$4,513,027	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$761,838,596	\$1,207,831	-\$4,307,903	-\$6,114,706	\$38,440	\$1,837,092

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Rate Revenue Summary

A	B	I	J	K
Line Number	Description	Unbilled Revenue	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	-\$1,335,795	\$285,242,792
4	Small General Service	\$0	\$229,892	\$49,244,047
5	Medium General Service	\$0	-\$345,012	\$103,405,282
6	Large General Service	\$0	-\$2,450,151	\$177,115,726
7	Large Power	\$0	-\$3,438,180	\$134,289,679
8	Lighting	\$0	\$0	\$9,714,851
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	-\$7,339,246	\$759,012,377
10	OTHER RATE REVENUE			
11	Unbilled Revenue	\$3,924,447	\$3,924,447	\$0
12	Adjust to G/L	\$0	\$0	-\$588,580
13	TOTAL OTHER RATE REVENUE	\$3,924,447	\$3,924,447	-\$588,580
14	TOTAL MISSOURI RATE REVENUES	\$3,924,447	-\$3,414,799	\$758,423,797

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Summary of Net System Input Components

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	365- Day Adjustment	Load Growth	Total kWh Sales
1	NATIVE LOAD						
2	Missouri Retail	8,683,911,818	41,459,485	-112,539,697	-8,112,246	-43,888,765	8,560,830,595
3	Wholesale	51,300,036	0	-456,000	0	0	50,844,036
4	Non-Missouri Retail	6,416,031,757	0	-110,882,498	-2,191,207	81,337,469	6,384,295,521
5	Firm Capacity Customers	511,610,000	0	0	0	0	511,610,000
6	Company use	0	0	0	0	0	0
7	TOTAL NATIVE LOAD	15,662,853,611	41,459,485	-223,878,195	-10,303,453	37,448,704	15,507,580,152
8	LOSSES					5.91%	941,929,891
9	NET SYSTEM INPUT						<u>16,449,510,043</u>

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$871,956,927
2	Total Missouri Rate Revenue By Rate Schedule	\$758,423,797
3	Missouri Retail kWh Sales	8,560,830,595
4	Average Rate (Cents per kWh)	8.859
5	Annualized Customer Number	274,276
6	Profit (Return on Equity)	\$102,184,044
7	Interest Expense	\$59,580,048
8	Annualized Payroll	\$91,229,207
9	Utility Employees	2,934
10	Depreciation	\$105,287,510
11	Net Investment Plant	\$2,688,702,167
12	Pensions	\$28,587,353