

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE
REVENUE REQUIREMENT**

APPENDIX 2

Staff Accounting Schedules

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2012-0174

*Jefferson City, Missouri
August 2012*

NP

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0174
Date Prepared: August 2, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

GREAT PLAINS ENERGY, INC.
KANSAS CITY POWER & LIGHT COMPANY
Direct Filing-August 2, 2012
Test Year ending September 30, 2011
Update Period of March 31, 2012
True-Up of August 31, 2012

CASE NO. ER-2012-0174

Jefferson City, Missouri

August 2012

Kansas City Power & Light Company

Case No. ER-2012-0174

Test Year September 30, 2011

Update at March 31, 2012

Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.14% Return	<u>C</u> 7.40% Return	<u>D</u> 7.66% Return
1	Net Orig Cost Rate Base	\$2,049,993,417	\$2,049,993,417	\$2,049,993,417
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$146,431,030	\$151,740,513	\$157,049,996
4	Net Income Available	\$136,276,674	\$136,276,674	\$136,276,674
5	Additional Net Income Required	\$10,154,356	\$15,463,839	\$20,773,322
6	Income Tax Requirement			
7	Required Current Income Tax	\$28,045,217	\$31,353,434	\$34,661,650
8	Current Income Tax Available	\$21,718,272	\$21,718,272	\$21,718,272
9	Additional Current Tax Required	\$6,326,945	\$9,635,162	\$12,943,378
10	Revenue Requirement	\$16,481,301	\$25,099,001	\$33,716,700
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$16,481,301	\$25,099,001	\$33,716,700

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,170,481,301
2	Less Accumulated Depreciation Reserve		\$1,774,581,712
3	Net Plant In Service		<u>\$2,395,899,589</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$37,047,676
6	Prepaid Pension Asset EO-2005-0329		\$18,448,218
7	FAS 106 OPEB Tracker		-\$508,595
8	Reg Asset Excess Act FAS 87 vs Rate		\$12,043,633
9	Prepayments		\$5,746,397
10	Materials & Supplies		\$53,697,826
11	Fuel Inventory-Oil		\$4,751,074
12	Fuel Inventory-Coal		\$28,086,285
13	Fuel Inventory-Lime/Limestone		\$196,096
14	Fuel Inventory-Ammonia		\$96,726
15	Fuel Inventory-Nuclear		\$36,124,496
16	Powder Activated Carbon (PAC)		\$92,425
17	Vintage 1 DSM-Case No ER-2005-0329		\$1,138,416
18	Vintage 2 DSM-Case No ER-2007-0291		\$2,579,595
19	Vintage 3-DSM-Case No ER-2009-0089		\$4,972,881
20	Vintage 4 DSM-Case No ER-2010-0355		\$19,200,656
21	Vintage 5 DSM-Case No ER-2012-0174		\$10,123,978
22	latan 1 and Common Regulatory Asset "Vintage 1"		\$11,136,099
23	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,745,634
24	latan Unit 2 Regulatory Asset "Vintage 1"		\$16,715,078
25	latan Unit 2 Regulatory Asset "Vintage 2"		<u>\$11,619,121</u>
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$200,958,363</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.0000%	\$1,293,265
29	State Tax Offset	5.0000%	\$274,407
30	City Tax Offset	5.0000%	\$0
31	Interest Expense Offset	16.2110%	\$9,873,359
32	Customer Deposits		\$4,150,270
33	Customer Advances for Construction		\$158,781
34	Deferred Income Taxes-Depreciation		\$484,876,596
35	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$2,688
36	Other Regulatory Liability (SO2 Emission Allowances)		\$46,235,169
37	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
38	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
39	Additional Amortization-Case No. ER-2009-0089 see Reseve Schedule 6		\$0
40	\$3.5 million Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
41	TOTAL SUBTRACT FROM NET PLANT		<u>\$546,864,535</u>
42	Total Rate Base		<u><u>\$2,049,993,417</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	53.4300%	\$0	\$38,569
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	52.5300%	\$0	\$1,069,518
5	303.020	Misc Intangible Plt - 5yr Software	\$88,024,568	P-5	\$0	\$88,024,568	53.3345%	\$0	\$46,947,463
6	303.030	Misc Intangible Plt - 10 yr Software	\$62,595,679	P-6	\$0	\$62,595,679	54.5119%	\$0	\$34,122,094
7	303.050	Misc Intang Plt - WC 5yr Software	\$21,550,466	P-7	\$0	\$21,550,466	52.5300%	\$0	\$11,320,460
8	303.070	Misc Intg Plt-Srct (Like 312)	\$34,980	P-8	\$0	\$34,980	52.5300%	\$0	\$18,375
9	303.080	Misc Intangible Trans Line (Like 355)	\$5,839,200	P-9	\$0	\$5,839,200	52.5300%	\$0	\$3,067,332
10	303.100	Miscellaneous Intangible Plant latan Hwy & Bridge	\$3,760,051	P-10	\$0	\$3,760,051	52.5300%	\$0	\$1,975,155
11		TOTAL PLANT INTANGIBLE	\$183,936,081		\$0	\$183,936,081		\$0	\$98,581,903
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	52.5300%	\$0	\$424,065
16	311.000	Structures & Improvements	\$27,099,047	P-16	\$0	\$27,099,047	52.5300%	\$0	\$14,235,129
17	311.020	Structures - H 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	52.5300%	\$0	\$4,687,402
18	312.000	Boiler Plant Equipment	\$73,276,565	P-18	\$0	\$73,276,565	52.5300%	\$0	\$38,492,180
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	52.5300%	\$0	\$5,239,287
20	312.030	Boiler Plant - H5 Rebuild	\$222,156,520	P-20	\$0	\$222,156,520	52.5300%	\$0	\$116,698,820
21	314.000	Turbogenerator Units	\$77,003,771	P-21	\$0	\$77,003,771	52.5300%	\$0	\$40,450,081
22	315.000	Accessory Electric Equipment	\$12,019,163	P-22	\$0	\$12,019,163	52.5300%	\$0	\$6,313,666
23	315.010	Accessory Equip - H5 Rebuild	\$39,396,975	P-23	\$0	\$39,396,975	52.5300%	\$0	\$20,695,231
24	316.000	Misc. Power Plant Equipment	\$8,476,620	P-24	\$0	\$8,476,620	52.5300%	\$0	\$4,452,768
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-25	\$0	\$2,305,286	52.5300%	\$0	\$1,210,967
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$481,438,408		\$0	\$481,438,408		\$0	\$252,899,596
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$3,691,922	P-28	\$0	\$3,691,922	52.5300%	\$0	\$1,939,367
29	311.000	Steam Production-Structures & Improvement	\$24,225,545	P-29	\$0	\$24,225,545	52.5300%	\$0	\$12,725,679
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$394,649,947	P-30	\$0	\$394,649,947	52.5300%	\$0	\$207,309,617
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-31	\$0	-\$16,365	100.0000%	\$0	-\$16,365
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$1,770,320	P-32	\$0	\$1,770,320	52.5300%	\$0	\$929,949
33	314.000	Steam Production-Turbogenerators - Electric	\$54,143,522	P-33	\$0	\$54,143,522	52.5300%	\$0	\$28,441,592
34	315.000	Steam Production-Accessory Equipment - Electric	\$48,277,438	P-34	\$0	\$48,277,438	52.5300%	\$0	\$25,360,138
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	P-35	\$0	-\$622,572	100.0000%	\$0	-\$622,572
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$7,807,373	P-36	\$0	\$7,807,373	52.5300%	\$0	\$4,101,213
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-37	\$0	-\$11	100.0000%	\$0	-\$11
38		TOTAL PRODUCTION-STM-IATAN I	\$533,927,119		\$0	\$533,927,119		\$0	\$280,168,607
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$67,360,696	P-40	\$0	\$67,360,696	52.5300%	\$0	\$35,384,574
41	312.000	Steam Production-Turbogenerators-Electric	\$191,809,555	P-41	\$0	\$191,809,555	52.5300%	\$0	\$100,757,559
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$4,080,103	P-42	\$0	\$4,080,103	52.5300%	\$0	\$2,143,278
43	315.000	Steam Production-Accessory Equip-Electric	\$7,433,542	P-43	\$0	\$7,433,542	52.5300%	\$0	\$3,904,840
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$782,172	P-44	\$0	\$782,172	52.5300%	\$0	\$410,875
45		TOTAL PRODUCTION-IATAN COMMON	\$271,466,068		\$0	\$271,466,068		\$0	\$142,601,126

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	\$0	\$0	52.5300%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	P-48	\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$633,186	P-49	\$0	\$633,186	52.5300%	\$0	\$332,613
50	311.040	Steam Production Structures-Electric	\$101,736,118	P-50	\$0	\$101,736,118	52.5300%	\$0	\$53,441,983
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	P-51	\$0	-\$720,112	100.0000%	\$0	-\$720,112
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	312.040	Steam Production-Boiler Plant Equip- Iatan 2	\$746,137,423	P-53	\$0	\$746,137,423	52.5300%	\$0	\$391,945,988
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,687	P-54	\$0	-\$5,175,687	100.0000%	\$0	-\$5,175,687
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$105,599,218	P-56	\$0	\$105,599,218	52.5300%	\$0	\$55,471,269
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-57	\$0	-\$715,476	100.0000%	\$0	-\$715,476
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	315.040	Steam Production-Accessory Equip- Iatan 2	\$35,010,075	P-59	\$0	\$35,010,075	52.5300%	\$0	\$18,390,792
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	P-60	\$0	-\$239,102	100.0000%	\$0	-\$239,102
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$4,336,823	P-62	\$0	\$4,336,823	52.5300%	\$0	\$2,278,133
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-63	\$0	-\$26,736	100.0000%	\$0	-\$26,736
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65		TOTAL PRODUCTION- IATAN 2	\$986,575,730		\$0	\$986,575,730		\$0	\$514,983,665
66		LACYGNE COMMON PLANT							
67	310.000	Steam Production- Land- LaCygne- Common	\$767,850	P-67	\$0	\$767,850	52.5300%	\$0	\$403,352
68	311.000	Steam Production- Structures- LaCygne- Common	\$5,583,840	P-68	\$0	\$5,583,840	52.5300%	\$0	\$2,933,191
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$6,513,999	P-69	\$0	\$6,513,999	52.5300%	\$0	\$3,421,804
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$456,630	P-70	\$0	\$456,630	52.5300%	\$0	\$239,868
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$56,844	P-71	\$0	\$56,844	52.5300%	\$0	\$29,860
72	315.000	Steam Production-Acc. Equip-LaCygne- Common	\$5,074,151	P-72	\$0	\$5,074,151	52.5300%	\$0	\$2,665,452
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$14,320	P-73	\$0	\$14,320	52.5300%	\$0	\$7,522
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$5,119,597	P-74	\$0	\$5,119,597	52.5300%	\$0	\$2,689,324
75		TOTAL LACYGNE COMMON PLANT	\$23,587,231		\$0	\$23,587,231		\$0	\$12,390,373
76		PRODUCTION-STEAM-LACYGNE 1							
77	310.000	Land-LaCygne 1	\$1,937,712	P-77	\$0	\$1,937,712	52.5300%	\$0	\$1,017,880
78	311.000	Structures-LaCygne 1	\$18,730,614	P-78	\$0	\$18,730,614	52.5300%	\$0	\$9,839,192
79	312.000	Boiler Plant Equip-LaCygne 1	\$175,500,705	P-79	\$0	\$175,500,705	52.5300%	\$0	\$92,190,520
80	312.020	Boiler AQC Equip-LaCygne 1	\$34,320,998	P-80	\$0	\$34,320,998	52.5300%	\$0	\$18,028,820
81	314.000	Turbogenerator-LaCygne 1	\$32,770,520	P-81	\$0	\$32,770,520	52.5300%	\$0	\$17,214,354
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$19,504,969	P-82	\$0	\$19,504,969	52.5300%	\$0	\$10,245,960
83	316.000	Acc. Equip-LaCygne 1	\$2,991,170	P-83	\$0	\$2,991,170	52.5300%	\$0	\$1,571,262
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$285,756,688		\$0	\$285,756,688		\$0	\$150,107,988
85		PRODUCTION-STEAM-LACYGNE 2							
86	311.000	Structures-LaCygne 2	\$3,975,450	P-86	\$0	\$3,975,450	52.5300%	\$0	\$2,088,304

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
87	312.000	Boiler Plant Equip-LaCygne 2	\$102,615,257	P-87	\$0	\$102,615,257	52.5300%	\$0	\$53,903,795
88	314.000	Turbogenerator-LaCygne 2	\$22,675,032	P-88	\$0	\$22,675,032	52.5300%	\$0	\$11,911,194
89	315.000	Accessory Equip-LaCygne 2	\$14,977,207	P-89	\$0	\$14,977,207	52.5300%	\$0	\$7,867,527
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,478,932	P-90	\$0	\$1,478,932	52.5300%	\$0	\$776,883
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$145,721,878		\$0	\$145,721,878		\$0	\$76,547,703
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$1,406,842	P-93	\$0	\$1,406,842	52.5300%	\$0	\$739,014
94	311.000	Structures - Electric - Montrose	\$16,795,672	P-94	\$0	\$16,795,672	52.5300%	\$0	\$8,822,767
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$131,019,437	P-95	\$0	\$131,019,437	52.5300%	\$0	\$68,824,510
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-96	\$0	\$8,919,886	52.5300%	\$0	\$4,685,616
97	314.000	Turbogenerators- Electric- Montrose	\$46,584,925	P-97	\$0	\$46,584,925	52.5300%	\$0	\$24,471,061
98	315.000	Accessory Equipment- Electric - Montrose	\$23,241,895	P-98	\$0	\$23,241,895	52.5300%	\$0	\$12,208,967
99	316.000	Misc. Plant Equipment- Electric- Montrose	\$5,028,494	P-99	\$0	\$5,028,494	52.5300%	\$0	\$2,641,468
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$232,997,151		\$0	\$232,997,151		\$0	\$122,393,403
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 6	\$154,046	P-102	\$0	\$154,046	52.5300%	\$0	\$80,920
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$1,067,637	P-103	\$0	\$1,067,637	52.5300%	\$0	\$560,830
104	344.000	Other Production - Generators Hawthorn 6	\$50,372,363	P-104	\$0	\$50,372,363	52.5300%	\$0	\$26,460,602
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$2,563,052	P-105	\$0	\$2,563,052	52.5300%	\$0	\$1,346,371
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$54,157,098		\$0	\$54,157,098		\$0	\$28,448,723
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$2,244,258	P-108	\$0	\$2,244,258	52.5300%	\$0	\$1,178,909
109	312.000	Boiler Plant Equip - Hawthorn 9	\$41,704,134	P-109	\$0	\$41,704,134	52.5300%	\$0	\$21,907,182
110	314.000	Turbogenerators - Hawthorn 9	\$16,379,385	P-110	\$0	\$16,379,385	52.5300%	\$0	\$8,604,091
111	315.000	Accessory Equipment - Hawthorn 9	\$13,509,391	P-111	\$0	\$13,509,391	52.5300%	\$0	\$7,096,483
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-112	\$0	\$178,287	52.5300%	\$0	\$93,654
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$74,015,455		\$0	\$74,015,455		\$0	\$38,880,319
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$8,238	P-115	\$0	\$8,238	52.5300%	\$0	\$4,327
116	340.000	Other Production - Land NE	\$136,550	P-116	\$0	\$136,550	52.5300%	\$0	\$71,730
117	341.000	Other Prod- Structures-Elec	\$86,866	P-117	\$0	\$86,866	52.5300%	\$0	\$45,631
118	342.000	Other Prod - Fuel Holders NE	\$2,078,407	P-118	\$0	\$2,078,407	52.5300%	\$0	\$1,091,787
119	344.000	Other Prod - Generators NE	\$40,727,409	P-119	\$0	\$40,727,409	52.5300%	\$0	\$21,394,108
120	345.000	Other Prod - Accessory Equip - NE	\$6,993,226	P-120	\$0	\$6,993,226	52.5300%	\$0	\$3,673,542
121	346.000	Other Production Misc Power Plant Equip Elec	\$62,869	P-121	\$0	\$62,869	52.5300%	\$0	\$33,025
122		TOTAL PRODUCTION - NORTHEAST STATION	\$50,093,565		\$0	\$50,093,565		\$0	\$26,314,150
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$703,773	P-124	\$0	\$703,773	52.5300%	\$0	\$369,692
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$2,867,642	P-125	\$0	\$2,867,642	52.5300%	\$0	\$1,506,372
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$22,678,331	P-126	\$0	\$22,678,331	52.5300%	\$0	\$11,912,927
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$2,246,081	P-127	\$0	\$2,246,081	52.5300%	\$0	\$1,179,866
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,495,827		\$0	\$28,495,827		\$0	\$14,968,857

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
130	341.000	Other Production-Structures-Electric- Hawthorn 8	\$84,765	P-130	\$0	\$84,765	52.5300%	\$0	\$44,527
131	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$568,122	P-131	\$0	\$568,122	52.5300%	\$0	\$298,434
132	344.000	Other Production-Generators-Electric- Hawthorn 8	\$24,014,321	P-132	\$0	\$24,014,321	52.5300%	\$0	\$12,614,723
133	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$1,429,091	P-133	\$0	\$1,429,091	52.5300%	\$0	\$750,702
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,096,299		\$0	\$26,096,299		\$0	\$13,708,386
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
136	311.000	Steam Production Structures-Elec	\$416,104	P-136	\$0	\$416,104	52.5300%	\$0	\$218,579
137	316.000	Misc Plant Equip - Electric W. Gardner	\$13,716	P-137	\$0	\$13,716	52.5300%	\$0	\$7,205
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	52.5300%	\$0	\$93,417
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$93,269	P-139	\$0	\$93,269	52.5300%	\$0	\$48,994
140	341.000	Other Prod - Structures W. Gardner	\$2,864,306	P-140	\$0	\$2,864,306	52.5300%	\$0	\$1,504,620
141	342.000	Other Prod - Fuel Holders W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	52.5300%	\$0	\$1,653,898
142	344.000	Other Prod - Generators W. Gardner	\$110,384,764	P-142	\$0	\$110,384,764	52.5300%	\$0	\$57,985,117
143	345.000	Other Prod - Access Equip - W. Gardner	\$6,876,630	P-143	\$0	\$6,876,630	52.5300%	\$0	\$3,612,294
144	346.000	Other Production Misc Power Plant Equip-Elect	\$3,246	P-144	\$0	\$3,246	52.5300%	\$0	\$1,705
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$123,978,353		\$0	\$123,978,353		\$0	\$65,125,829
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$694,545	P-147	\$0	\$694,545	52.5300%	\$0	\$364,844
148	341.000	Other Production - Structures- Osawatomie	\$1,571,882	P-148	\$0	\$1,571,882	52.5300%	\$0	\$825,710
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	52.5300%	\$0	\$1,046,687
150	344.000	Other Prod - Generators-Osawatomie	\$26,242,453	P-150	\$0	\$26,242,453	52.5300%	\$0	\$13,785,161
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,797,193	P-151	\$0	\$1,797,193	52.5300%	\$0	\$944,065
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,298,624		\$0	\$32,298,624		\$0	\$16,966,467
153		TOTAL STEAM PRODUCTION	\$3,350,605,494		\$0	\$3,350,605,494		\$0	\$1,756,505,192
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-156	\$0	\$3,411,585	52.5300%	\$0	\$1,792,106
157	321.000	Structures & Improvements - Wolf Creek	\$403,470,776	P-157	\$0	\$403,470,776	52.5300%	\$0	\$211,943,199
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	P-158	\$0	\$19,153,994	100.0000%	\$0	\$19,153,994
159	322.000	Reactor Plant Equipment-Wolf Creek	\$670,411,592	P-159	\$0	\$670,411,592	52.5300%	\$0	\$352,167,209
160	322.010	Reactor - MO Gr Up AFDC	\$48,341,335	P-160	\$0	\$48,341,335	100.0000%	\$0	\$48,341,335
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$205,790,756	P-162	\$0	\$205,790,756	52.5300%	\$0	\$108,101,884
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	P-163	\$0	\$4,827,790	100.0000%	\$0	\$4,827,790
164	324.000	Accessory Electric Equipment - Wolf Creek	\$127,858,986	P-164	\$0	\$127,858,986	52.5300%	\$0	\$67,164,325
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	P-165	\$0	\$5,950,244	100.0000%	\$0	\$5,950,244
166	325.000	Miscellaneous Power Plant Equipment	\$80,048,131	P-166	\$0	\$80,048,131	52.5300%	\$0	\$42,049,283
167	325.010	Misc. Pit Equip - MO Gr Up AFDC	\$1,073,648	P-167	\$0	\$1,073,648	100.0000%	\$0	\$1,073,648
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,123,593	P-168	\$0	-\$8,123,593	100.0000%	\$0	-\$8,123,593
169	328.010	MPSC Disallow - Mo Basis	-\$130,803,544	P-169	\$0	-\$130,803,544	52.5300%	\$0	-\$68,711,102
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-170	\$0	\$0	52.5300%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322
172		TOTAL NUCLEAR PRODUCTION	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$46,542	P-177	\$0	\$46,542	52.5300%	\$0	\$24,449
178	341.020	Oth Prod-Struct-Elec-Wind	\$3,644,820	P-178	\$0	\$3,644,820	52.5300%	\$0	\$1,914,624
179	344.020	Oth Prod-Generators-Elec-Wind	\$155,282,184	P-179	\$0	\$155,282,184	52.5300%	\$0	\$81,569,731
180	345.020	Oth Prod-Accessory Equip-Wind	\$128,321	P-180	\$0	\$128,321	52.5300%	\$0	\$67,407
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$159,101,867		\$0	\$159,101,867		\$0	\$83,576,211
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Electric Wind	\$1,016,654	P-183	\$0	\$1,016,654	52.5300%	\$0	\$534,048
184	344.020	Other Prod-Generators-Electric Wind	\$102,679,420	P-184	\$0	\$102,679,420	52.5300%	\$0	\$53,937,499
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,696,074		\$0	\$103,696,074		\$0	\$54,471,547
186		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
187		Production - Salvage & Removal	\$0	P-187	\$0	\$0	52.5300%	\$0	\$0
188		Retirements not classified-Nuclear and Steam	\$0	P-188	\$0	\$0	52.5300%	\$0	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		GENERAL PLANT-BUILDINGS							
191	311.000	Steam Prod. Structures-Electric	\$7,181	P-191	\$0	\$7,181	52.5300%	\$0	\$3,772
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$328,853	P-192	\$0	\$328,853	52.5300%	\$0	\$172,746
193	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-193	\$0	\$19,598	52.5300%	\$0	\$10,295
194	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$278,776	P-194	\$0	\$278,776	52.5300%	\$0	\$146,441
195		TOTAL GENERAL PLANT-BUILDINGS	\$634,408		\$0	\$634,408		\$0	\$333,254
196		GENERAL PLANT - GENERAL EQUIP/TOOLS							
197	311.000	Stm Prod-Structures-Electric	\$8,959	P-197	\$0	\$8,959	52.5300%	\$0	\$4,706
198	315.000	Steam Production - Accessory Equipment-Electric	\$26,371	P-198	\$0	\$26,371	52.5300%	\$0	\$13,853
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$5,846,416	P-199	\$0	\$5,846,416	52.5300%	\$0	\$3,071,122
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$5,881,746		\$0	\$5,881,746		\$0	\$3,089,681
201		BULK OIL FACILITY NE							
202	310.000	Steam Prod-Land-Electric	\$148,900	P-202	\$0	\$148,900	52.5300%	\$0	\$78,217
203	311.000	Steam Prod-Structures-Electric	\$1,124,091	P-203	\$0	\$1,124,091	52.5300%	\$0	\$590,485
204	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$609,766	P-204	\$0	\$609,766	52.5300%	\$0	\$320,310
205	315.000	Steam Production-Accessory Equipment- Electric	\$24,947	P-205	\$0	\$24,947	52.5300%	\$0	\$13,105
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$378,738	P-206	\$0	\$378,738	52.5300%	\$0	\$198,951
207		TOTAL BULK OIL FACILITY NE	\$2,286,442		\$0	\$2,286,442		\$0	\$1,201,068
208		TOTAL OTHER PRODUCTION	\$271,600,537		\$0	\$271,600,537		\$0	\$142,671,761
209		TOTAL PRODUCTION PLANT	\$5,053,617,731		\$0	\$5,053,617,731		\$0	\$2,684,907,275
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$1,584,661	P-211	\$0	\$1,584,661	52.5300%	\$0	\$832,422
212	350.010	Land Rights - Transmission Plant	\$25,151,563	P-212	\$0	\$25,151,563	52.5300%	\$0	\$13,212,116

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$355	P-213	\$0	\$355	52.5300%	\$0	\$186
214	352.000	Structures & Improvements - Transmission Plant	\$4,983,062	P-214	\$0	\$4,983,062	52.5300%	\$0	\$2,617,602
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-215	\$0	\$250,476	52.5300%	\$0	\$131,575
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	P-216	\$0	\$15,694	100.0000%	\$0	\$15,694
217	353.000	Station Equipment - Transmission Plant	\$137,447,843	P-217	\$0	\$137,447,843	52.5300%	\$0	\$72,201,352
218	353.000	Transmission Plant-Spearville 2	\$0	P-218	\$0	\$0	52.5300%	\$0	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$9,568,165	P-219	\$0	\$9,568,165	52.5300%	\$0	\$5,026,157
220	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	P-220	\$0	\$536,264	100.0000%	\$0	\$536,264
221	353.030	Station Equip - Communications	\$7,878,665	P-221	\$0	\$7,878,665	52.5300%	\$0	\$4,138,663
222	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-222	\$0	\$4,287,911	52.5300%	\$0	\$2,252,440
223	355.000	Poles and Fixtures - Transmission Plant	\$114,148,319	P-223	\$0	\$114,148,319	52.5300%	\$0	\$59,962,111
224	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-224	\$0	\$58,255	52.5300%	\$0	\$30,601
225	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-225	\$0	\$3,506	100.0000%	\$0	\$3,506
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$98,591,289	P-226	\$0	\$98,591,289	52.5300%	\$0	\$51,790,004
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-227	\$0	\$39,418	52.5300%	\$0	\$20,706
228	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-228	\$0	\$2,552	100.0000%	\$0	\$2,552
229	357.000	Underground Conduit	\$3,648,880	P-229	\$0	\$3,648,880	52.5300%	\$0	\$1,916,757
230	358.000	Underground Conductors & Devices	\$3,120,097	P-230	\$0	\$3,120,097	52.5300%	\$0	\$1,638,987
231		Transmission-Salvage & Removal : Retirements not classified	\$0	P-231	\$0	\$0	52.5300%	\$0	\$0
232		TOTAL TRANSMISSION PLANT	\$411,316,975		\$0	\$411,316,975		\$0	\$216,329,696
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$8,181,911	P-234	\$0	\$8,181,911	43.8094%	\$0	\$3,584,446
235	360.010	Land Rights -Distribution Plant	\$16,589,190	P-235	\$0	\$16,589,190	58.3311%	\$0	\$9,676,657
236	361.000	Structures & Improvements - Distribution Plant	\$12,283,292	P-236	\$0	\$12,283,292	49.6608%	\$0	\$6,099,981
237	362.000	Station Equipment - Distribution Plant	\$172,391,058	P-237	\$0	\$172,391,058	57.8733%	\$0	\$99,768,394
238	362.030	Station Equip - Commnications	\$4,094,016	P-238	\$0	\$4,094,016	54.7304%	\$0	\$2,240,671
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$268,889,965	P-239	\$0	\$268,889,965	53.8079%	\$0	\$144,684,043
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$214,822,991	P-240	\$0	\$214,822,991	54.9105%	\$0	\$117,960,378
241	366.000	Underground Conduit - Distribution Plant	\$231,726,129	P-241	\$0	\$231,726,129	58.3373%	\$0	\$135,182,767
242	367.000	Underground Conductors & Devices - Distribution Plant	\$422,014,567	P-242	\$0	\$422,014,567	52.0322%	\$0	\$219,583,464
243	368.000	Line Transformers - Distribution Plant	\$255,227,878	P-243	\$0	\$255,227,878	57.3172%	\$0	\$146,289,473
244	369.000	Services- Distribution Plant	\$101,458,040	P-244	\$0	\$101,458,040	51.5567%	\$0	\$52,308,417
245	370.000	Meters - Distribution Plant	\$92,851,062	P-245	\$0	\$92,851,062	54.3101%	\$0	\$50,427,505
246	371.000	Meter Installations - Distribution Plant	\$10,350,819	P-246	\$0	\$10,350,819	74.3998%	\$0	\$7,700,989
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$38,195,267	P-247	\$0	\$38,195,267	28.7396%	\$0	\$10,977,167
248		Distribution-Salvage and removal: Retirements not classified	\$0	P-248	\$0	\$0	54.4317%	\$0	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,849,076,185		\$0	\$1,849,076,185		\$0	\$1,006,484,352
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$2,858,497	P-251	\$0	\$2,858,497	53.4300%	\$0	\$1,527,295
252	390.000	Structures & Improvements - General Plant	\$70,713,332	P-252	\$0	\$70,713,332	53.4300%	\$0	\$37,782,133
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,589,137	P-253	\$0	\$4,589,137	53.4300%	\$0	\$2,451,976
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$26,791,467	P-254	\$0	\$26,791,467	53.4300%	\$0	\$14,314,681
255	391.000	Office Furniture & Equipment - General Plant	\$13,051,477	P-255	-\$1,345,883	\$11,705,594	53.4300%	\$0	\$6,254,299
256	391.010	Off Furniture & Equip - Wolf Creek	\$4,457,969	P-256	\$0	\$4,457,969	53.4300%	\$0	\$2,381,893
257	391.020	Off Furniture & Equip - Computer	\$5,279,521	P-257	-\$300,160	\$4,979,361	53.4300%	\$0	\$2,660,473
258	392.000	Transportation Equipment - General Plant	\$764,256	P-258	\$0	\$764,256	53.4300%	\$0	\$408,342
259	392.010	Trans Equip- Light Trucks	\$8,482,972	P-259	\$0	\$8,482,972	53.4300%	\$0	\$4,532,452
260	392.020	Trans Equip - Heavy Trucks	\$30,207,930	P-260	\$0	\$30,207,930	53.4300%	\$0	\$16,140,097
261	392.030	Trans Equip - Tractors	\$685,140	P-261	\$0	\$685,140	53.4300%	\$0	\$366,070
262	392.040	Trans Equip - Trailers	\$1,819,123	P-262	\$0	\$1,819,123	53.4300%	\$0	\$971,957
263	393.000	Stores Equipment - General Plant	\$1,016,223	P-263	-\$182,593	\$833,630	53.4300%	\$0	\$445,409

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,196,634	P-264	-\$776,784	\$4,419,850	53.4300%	\$0	\$2,361,526
265	395.000	Laboratory Equipment	\$6,390,060	P-265	-\$321,701	\$6,068,359	53.4300%	\$0	\$3,242,324
266	396.000	Power Operated Equipment - General Plant	\$24,356,057	P-266	\$0	\$24,356,057	53.4300%	\$0	\$13,013,441
267	397.000	Communication Equipment - General Plant	\$103,963,657	P-267	-\$1,038,400	\$102,925,257	53.4300%	\$0	\$54,992,965
268	397.010	Communications Equip - Wolf Creek	\$143,390	P-268	\$0	\$143,390	53.4300%	\$0	\$76,613
269	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	P-269	\$0	\$9,280	100.0000%	\$0	\$9,280
270	398.000	Miscellaneous Equipment - General Plant	\$495,799	P-270	-\$37,537	\$458,262	53.4300%	\$0	\$244,849
271		General Plant-Salvage and removal: Retirements not classified	\$0	P-271	\$0	\$0	53.4300%	\$0	\$0
272		TOTAL GENERAL PLANT	\$311,271,921		-\$4,003,058	\$307,268,863		\$0	\$164,178,075
273		TOTAL PLANT IN SERVICE	\$7,809,218,893		-\$4,003,058	\$7,805,215,835		\$0	\$4,170,481,301

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-255	Office Furniture & Equipment - General Plant	391.000		-\$1,345,883		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$925,107		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$420,776		\$0	
P-257	Off Furniture & Equip - Computer	391.020		-\$300,160		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077		\$0	
P-263	Stores Equipment - General Plant	393.000		-\$182,593		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714		\$0	

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-264	Tools, Shop, & Garage Equipment- General Pla	394.000		-\$776,784		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	
P-265	Laboratory Equipment	395.000		-\$321,701		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
P-267	Communication Equipment - General Plant	397.000		-\$1,038,400		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$39,947		\$0	

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-270	Miscellaneous Equipment - General Plant	398.000		-\$37,537		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604		\$0	
Total Plant Adjustments				-\$4,003,058		\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$38,569	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,069,518	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$46,947,463	0.00%	\$0
6	303.030	Misc Intangible Plt - 10 yr Software	\$34,122,094	0.00%	\$0
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,320,460	0.00%	\$0
8	303.070	Misc Intg Plt-Srct (Like 312)	\$18,375	0.00%	\$0
9	303.080	Misc Intangible Trans Line (Like 355)	\$3,067,332	0.00%	\$0
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,975,155	0.00%	\$0
11		TOTAL PLANT INTANGIBLE	\$98,581,903		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$424,065	0.00%	\$0
16	311.000	Structures & Improvements	\$14,235,129	3.07%	\$437,018
17	311.020	Structures - H 5 Rebuild	\$4,687,402	1.21%	\$56,718
18	312.000	Boiler Plant Equipment	\$38,492,180	2.86%	\$1,100,876
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,239,287	3.16%	\$165,561
20	312.030	Boiler Plant - H5 Rebuild	\$116,698,820	1.21%	\$1,412,056
21	314.000	Turbogenerator Units	\$40,450,081	3.27%	\$1,322,718
22	315.000	Accessory Electric Equipment	\$6,313,666	3.87%	\$244,339
23	315.010	Accessory Equip - H5 Rebuild	\$20,695,231	1.08%	\$223,508
24	316.000	Misc. Power Plant Equipment	\$4,452,768	2.27%	\$101,078
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,210,967	0.62%	\$7,508
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$252,899,596		\$5,071,380
27		PRODUCTION-STM-IATAN I			
28	310.000	Steam Production-Land-Electric	\$1,939,367	0.00%	\$0
29	311.000	Steam Production-Structures & Improvement	\$12,725,679	3.07%	\$390,678
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$207,309,617	2.86%	\$5,929,055
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.86%	-\$468
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$929,949	3.16%	\$29,386

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
33	314.000	Steam Production-Turbogenerators - Electric	\$28,441,592	3.27%	\$930,040
34	315.000	Steam Production-Accessory Equipment - Electric	\$25,360,138	3.87%	\$981,437
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	0.00%	\$0
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$4,101,213	2.27%	\$93,098
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	0.00%	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$280,168,607		\$8,353,226
39		PRODUCTION-IATAN COMMON			
40	311.000	Steam Production-Structures-Electric	\$35,384,574	3.07%	\$1,086,306
41	312.000	Steam Production-Turbogenerators-Electric	\$100,757,559	2.86%	\$2,881,666
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$2,143,278	3.27%	\$70,085
43	315.000	Steam Production-Accessory Equip-Electric	\$3,904,840	3.87%	\$151,117
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$410,875	2.27%	\$9,327
45		TOTAL PRODUCTION-IATAN COMMON	\$142,601,126		\$4,198,501
46		PRODUCTION- IATAN 2			
47	303.020	Misc. Intangible	\$0	0.00%	\$0
48	303.010	Misc. Intangible- Substation	\$0	0.00%	\$0
49	310.000	Steam Production-Land-Iatan 2	\$332,613	0.00%	\$0
50	311.040	Steam Production Structures-Electric	\$53,441,983	1.52%	\$812,318
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	1.52%	-\$10,946
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$391,945,988	1.68%	\$6,584,693
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,687	1.68%	-\$86,952
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$55,471,269	1.59%	\$881,993
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.59%	-\$11,376
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	0.00%	\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
59	315.040	Steam Production-Accessory Equip-Iatan 2	\$18,390,792	1.71%	\$314,483
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	1.71%	-\$4,089
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	0.00%	\$0
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$2,278,133	1.40%	\$31,894
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.40%	-\$374
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0
65		TOTAL PRODUCTION- IATAN 2	\$514,983,665		\$8,511,644
66		LACYGNE COMMON PLANT			
67	310.000	Steam Production- Land- LaCygne-Common	\$403,352	0.00%	\$0
68	311.000	Steam Production- Structures- LaCygne-Common	\$2,933,191	3.07%	\$90,049
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$3,421,804	2.86%	\$97,864
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$239,868	3.16%	\$7,580
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$29,860	3.27%	\$976
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$2,665,452	3.87%	\$103,153
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$7,522	3.87%	\$291
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$2,689,324	2.27%	\$61,048
75		TOTAL LACYGNE COMMON PLANT	\$12,390,373		\$360,961
76		PRODUCTION-STEAM-LACYGNE 1			
77	310.000	Land-LaCygne 1	\$1,017,880	0.00%	\$0
78	311.000	Structures-LaCygne 1	\$9,839,192	3.07%	\$302,063
79	312.000	Boiler Plant Equip-LaCygne 1	\$92,190,520	2.86%	\$2,636,649
80	312.020	Boiler AQC Equip-LaCygne 1	\$18,028,820	0.00%	\$0
81	314.000	Turbogenerator-LaCygne 1	\$17,214,354	3.27%	\$562,909
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$10,245,960	3.87%	\$396,519
83	316.000	Acc. Equip-LaCygne 1	\$1,571,262	2.27%	\$35,668
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$150,107,988		\$3,933,808
85		PRODUCTION-STEAM-LACYGNE 2			
86	311.000	Structures-LaCygne 2	\$2,088,304	3.07%	\$64,111

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	312.000	Boiler Plant Equip-LaCygne 2	\$53,903,795	2.86%	\$1,541,649
88	314.000	Turbogenerator-LaCygne 2	\$11,911,194	3.27%	\$389,496
89	315.000	Accessory Equip-LaCygne 2	\$7,867,527	3.87%	\$304,473
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$776,883	2.27%	\$17,635
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$76,547,703		\$2,317,364
92		PRODUCTION STM-MONTROSE 1, 2 & 3			
93	310.000	Land- Montrose	\$739,014	0.00%	\$0
94	311.000	Structures - Electric - Montrose	\$8,822,767	3.07%	\$270,859
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$68,824,510	2.86%	\$1,968,381
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,685,616	3.16%	\$148,065
97	314.000	Turbogenerators- Electric- Montrose	\$24,471,061	3.27%	\$800,204
98	315.000	Accessory Equipment- Electric - Montrose	\$12,208,967	3.87%	\$472,487
99	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,641,468	2.27%	\$59,961
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$122,393,403		\$3,719,957
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
102	341.000	Other Prod - Structures Hawthorn 6	\$80,920	2.9900%	\$2,420
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$560,830	3.1800%	\$17,834
104	344.000	Other Production - Generators Hawthorn 6	\$26,460,602	3.5300%	\$934,059
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,346,371	2.1700%	\$29,216
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$28,448,723		\$983,529
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL			
108	311.000	Structures and Improvements - Hawthorn 9	\$1,178,909	3.07%	\$36,193
109	312.000	Boiler Plant Equip - Hawthorn 9	\$21,907,182	2.86%	\$626,545
110	314.000	Turbogenerators - Hawthorn 9	\$8,604,091	3.27%	\$281,354
111	315.000	Accessory Equipment - Hawthorn 9	\$7,096,483	3.87%	\$274,634
112	316.000	Miscl. Pwr Plt Equip - Hawthorn 9	\$93,654	2.27%	\$2,126
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$38,880,319		\$1,220,852
114		PRODUCTION - NORTHEAST STATION			
115	311.000	Steam Prod - Structures - Elect - NE	\$4,327	3.07%	\$133

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
116	340.000	Other Production - Land NE	\$71,730	0.00%	\$0
117	341.000	Other Prod- Structures-Elec	\$45,631	2.99%	\$1,364
118	342.000	Other Prod - Fuel Holders NE	\$1,091,787	3.18%	\$34,719
119	344.000	Other Prod - Generators NE	\$21,394,108	3.53%	\$755,212
120	345.000	Other Prod - Accessory Equip - NE	\$3,673,542	2.17%	\$79,716
121	346.000	Other Production Misc Power Plant Equip Elec	\$33,025	2.27%	\$750
122		TOTAL PRODUCTION - NORTHEAST STATION	\$26,314,150		\$871,894
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE			
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$369,692	2.99%	\$11,054
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,506,372	3.18%	\$47,903
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$11,912,927	3.53%	\$420,526
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$1,179,866	2.17%	\$25,603
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$14,968,857		\$505,086
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE			
130	341.000	Other Production-Structures-Electric- Hawthorn 8	\$44,527	2.99%	\$1,331
131	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$298,434	3.18%	\$9,490
132	344.000	Other Production-Generators-Electric- Hawthorn 8	\$12,614,723	3.53%	\$445,300
133	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$750,702	2.17%	\$16,290
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,708,386		\$472,411
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
136	311.000	Steam Production Structures-Elec	\$218,579	3.07%	\$6,710
137	316.000	Misc Plant Equip - Electric W. Gardner	\$7,205	2.27%	\$164
138	340.000	Other Prod - Land - W. Gardner	\$93,417	0.00%	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$48,994	0.00%	\$0
140	341.000	Other Prod - Structures W. Gardner	\$1,504,620	2.99%	\$44,988
141	342.000	Other Prod - Fuel Holders W. Gardner	\$1,653,898	3.18%	\$52,594
142	344.000	Other Prod - Generators W. Gardner	\$57,985,117	3.53%	\$2,046,875

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
143	345.000	Other Prod - Access Equip - W. Gardner	\$3,612,294	2.17%	\$78,387
144	346.000	Other Production Misc Power Plant Equip-Elect	\$1,705	2.27%	\$39
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$65,125,829		\$2,229,757
146		PROD OTHER - MIAMI/OSAWATOMIE 1			
147	340.000	Other Production - Land-Osawatomie	\$364,844	0.00%	\$0
148	341.000	Other Production - Structures-Osawatomie	\$825,710	2.99%	\$24,689
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,046,687	3.18%	\$33,285
150	344.000	Other Prod - Generators-Osawatomie	\$13,785,161	3.53%	\$486,616
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$944,065	2.17%	\$20,486
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$16,966,467		\$565,076
153		TOTAL STEAM PRODUCTION	\$1,756,505,192		\$43,315,446
154		NUCLEAR PRODUCTION			
155		PROD PLT- NUCLEAR - WOLF CREEK			
156	320.000	Land & Land Rights - Wolf Creek	\$1,792,106	0.00%	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$211,943,199	1.48%	\$3,136,759
158	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	1.48%	\$283,479
159	322.000	Reactor Plant Equipment-Wolf Creek	\$352,167,209	1.60%	\$5,634,675
160	322.010	Reactor - MO Gr Up AFDC	\$48,341,335	1.60%	\$773,461
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$108,101,884	1.71%	\$1,848,542
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	1.71%	\$82,555
164	324.000	Accessory Electric Equipment - Wolf Creek	\$67,164,325	2.11%	\$1,417,167
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	2.11%	\$125,550
166	325.000	Miscellaneous Power Plant Equipment	\$42,049,283	2.93%	\$1,232,044
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$1,073,648	2.93%	\$31,458
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,123,593	1.60%	-\$129,977
169	328.010	MPSC Disallow - Mo Basis	-\$68,711,102	1.60%	-\$1,099,378
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.00%	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$785,730,322		\$13,336,335
172		TOTAL NUCLEAR PRODUCTION	\$785,730,322		\$13,336,335
173		HYDRAULIC PRODUCTION			

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1			
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$24,449	2.27%	\$555
178	341.020	Oth Prod-Struct-Elec-Wind	\$1,914,624	5.00%	\$95,731
179	344.020	Oth Prod-Generators-Elec-Wind	\$81,569,731	5.00%	\$4,078,487
180	345.020	Oth Prod-Accessory Equip-Wind	\$67,407	5.00%	\$3,370
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$83,576,211		\$4,178,143
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
183	341.020	Other Prod-Structures-Electric Wind	\$534,048	5.00%	\$26,702
184	344.020	Other Prod-Generators-Electric Wind	\$53,937,499	5.00%	\$2,696,875
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$54,471,547		\$2,723,577
186		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
187		Production - Salvage & Removal	\$0	0.00%	\$0
188		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
190		GENERAL PLANT-BUILDINGS			
191	311.000	Steam Prod. Structures-Electric	\$3,772	3.07%	\$116
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$172,746	0.00%	\$0
193	315.000	Steam Prod-Accessory Equip-Electric	\$10,295	3.87%	\$398
194	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$146,441	2.27%	\$3,324
195		TOTAL GENERAL PLANT-BUILDINGS	\$333,254		\$3,838
196		GENERAL PLANT - GENERAL EQUIP/TOOLS			
197	311.000	Stm Prod-Structures-Electric	\$4,706	3.07%	\$144
198	315.000	Steam Production - Accessory Equipment-Electric	\$13,853	3.87%	\$536
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$3,071,122	2.27%	\$69,714

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$3,089,681		\$70,394
201		BULK OIL FACILITY NE			
202	310.000	Steam Prod-Land-Electric	\$78,217	0.00%	\$0
203	311.000	Steam Prod-Structures-Electric	\$590,485	3.07%	\$18,128
204	312.000	Steam Prod-Boiler Plant Equipment-Electric	\$320,310	2.86%	\$9,161
205	315.000	Steam Production-Accessory Equipment-Electric	\$13,105	3.87%	\$507
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$198,951	2.27%	\$4,516
207		TOTAL BULK OIL FACILITY NE	\$1,201,068		\$32,312
208		TOTAL OTHER PRODUCTION	\$142,671,761		\$7,008,264
209		TOTAL PRODUCTION PLANT	\$2,684,907,275		\$63,660,045
210		TRANSMISSION PLANT			
211	350.000	Land - Transmission Plant	\$832,422	0.00%	\$0
212	350.010	Land Rights - Transmission Plant	\$13,212,116	0.00%	\$0
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$186	0.00%	\$0
214	352.000	Structures & Improvements - Transmission Plant	\$2,617,602	1.93%	\$50,520
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$131,575	1.93%	\$2,539
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.93%	\$303
217	353.000	Station Equipment - Transmission Plant	\$72,201,352	1.51%	\$1,090,240
218	353.000	Transmission Plant-Spearville 2	\$0	1.51%	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$5,026,157	1.51%	\$75,895
220	353.020	Stat Equip- WlfCrk Mo Gr Up	\$536,264	1.51%	\$8,098
221	353.030	Station Equip - Communications	\$4,138,663	12.50%	\$517,333
222	354.000	Towers and Fixtures - Transmission Plant	\$2,252,440	0.87%	\$19,596
223	355.000	Poles and Fixtures - Transmission Plant	\$59,962,112	2.40%	\$1,439,091
224	355.010	Poles & Fixtures - Wolf Creek	\$30,601	2.40%	\$734
225	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	2.40%	\$84
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$51,790,004	1.72%	\$890,788
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$20,706	1.72%	\$356
228	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	1.72%	\$44
229	357.000	Underground Conduit	\$1,916,757	1.56%	\$29,901
230	358.000	Underground Conductors & Devices	\$1,638,987	0.92%	\$15,079

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
231		Transmission-Salvage & Removal :	\$0	0.00%	\$0
		Retirements not classified			
232		TOTAL TRANSMISSION PLANT	\$216,329,696		\$4,140,601
233		DISTRIBUTION PLANT			
234	360.000	Land - Distribution Plant	\$3,584,446	0.00%	\$0
235	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
236	361.000	Structures & Improvements - Distribution Plant	\$6,099,981	1.52%	\$92,720
237	362.000	Station Equipment - Distribution Plant	\$99,768,394	1.96%	\$1,955,461
238	362.030	Station Equip - Commnications	\$2,240,671	12.50%	\$280,084
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$144,684,043	3.40%	\$4,919,257
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$117,960,378	2.45%	\$2,890,029
241	366.000	Underground Conduit - Distribution Plant	\$135,182,767	2.63%	\$3,555,307
242	367.000	Underground Conductors & Devices - Distribution Plant	\$219,583,464	2.23%	\$4,896,711
243	368.000	Line Transformers - Distribution Plant	\$146,289,473	1.92%	\$2,808,758
244	369.000	Services- Distribution Plant	\$52,308,417	4.65%	\$2,432,341
245	370.000	Meters - Distribution Plant	\$50,427,505	1.17%	\$590,002
246	371.000	Meter Installations - Distribution Plant	\$7,700,989	1.13%	\$87,021
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$10,977,167	4.56%	\$500,559
248		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,006,484,352		\$25,008,250
250		GENERAL PLANT			
251	389.000	Land and Land Rights - General Plant	\$1,527,295	0.00%	\$0
252	390.000	Structures & Improvements - General Plant	\$37,782,133	2.56%	\$967,223
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,451,976	0.00%	\$0
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,314,681	0.00%	\$0
255	391.000	Office Furniture & Equipment - General Plant	\$6,254,299	5.00%	\$312,715
256	391.010	Off Furniture & Equip - Wolf Creek	\$2,381,893	5.00%	\$119,095
257	391.020	Off Furniture & Equip - Computer	\$2,660,473	12.50%	\$332,559
258	392.000	Transportation Equipment - General Plant	\$408,342	10.71%	\$43,733
259	392.010	Trans Equip- Light Trucks	\$4,532,452	9.38%	\$425,144
260	392.020	Trans Equip - Heavy Trucks	\$16,140,097	7.50%	\$1,210,507
261	392.030	Trans Equip - Tractors	\$366,070	6.25%	\$22,879
262	392.040	Trans Equip - Trailers	\$971,957	3.75%	\$36,448
263	393.000	Stores Equipment - General Plant	\$445,409	4.00%	\$17,816
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,361,526	3.30%	\$77,930
265	395.000	Laboratory Equipment	\$3,242,324	3.30%	\$106,997

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
266	396.000	Power Operated Equipment - General Plant	\$13,013,441	6.54%	\$851,079
267	397.000	Communication Equipment - General Plant	\$54,992,965	2.86%	\$1,572,799
268	397.010	Communications Equip - Wolf Creek	\$76,613	2.86%	\$2,191
269	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
270	398.000	Miscellaneous Equipment - General Plant	\$244,849	3.33%	\$8,153
271		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
272		TOTAL GENERAL PLANT	\$164,178,075		\$6,107,533
273		Total Depreciation	<u>\$4,170,481,301</u>		<u>\$98,916,429</u>

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	53.4300%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$332,510	R-4	\$0	\$332,510	52.5300%	\$0	\$174,668
5	303.020	Misc Intangible Plt - 5yr Software	\$69,902,052	R-5	\$0	\$69,902,052	53.3345%	\$0	\$37,281,910
6	303.030	Misc Intangible Plt - 10 yr Software	\$51,316,894	R-6	\$0	\$51,316,894	54.5119%	\$0	\$27,973,814
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,499,463	R-7	\$0	\$11,499,463	52.5300%	\$0	\$6,040,668
8	303.070	Misc Intg Plt-Srct (Like 312)	\$6,261	R-8	\$0	\$6,261	52.5300%	\$0	\$3,289
9	303.080	Misc Intangible Trans Line (Like 355)	\$215,987	R-9	\$0	\$215,987	52.5300%	\$0	\$113,458
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$65,350	R-10	\$0	\$65,350	52.5300%	\$0	\$34,328
11		TOTAL PLANT INTANGIBLE	\$133,338,517		\$0	\$133,338,517		\$0	\$71,622,135
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	52.5300%	\$0	\$0
16	311.000	Structures & Improvements	\$12,579,607	R-16	\$0	\$12,579,607	52.5300%	\$0	\$6,608,068
17	311.020	Structures - H 5 Rebuild	\$8,116,852	R-17	\$0	\$8,116,852	52.5300%	\$0	\$4,263,782
18	312.000	Boiler Plant Equipment	-\$12,343,444	R-18	-\$47,053	-\$12,390,497	52.5300%	\$0	-\$6,508,728
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,929,574	R-19	\$0	\$1,929,574	52.5300%	\$0	\$1,013,605
20	312.030	Boiler Plant - H5 Rebuild	\$193,857,249	R-20	\$0	\$193,857,249	52.5300%	\$0	\$101,833,213
21	314.000	Turbogenerator Units	\$30,178,331	R-21	\$0	\$30,178,331	52.5300%	\$0	\$15,852,677
22	315.000	Accessory Electric Equipment	-\$1,834,413	R-22	\$0	-\$1,834,413	52.5300%	\$0	-\$963,617
23	315.010	Accessory Equip - H5 Rebuild	\$34,266,307	R-23	\$0	\$34,266,307	52.5300%	\$0	\$18,000,091
24	316.000	Misc. Power Plant Equipment	\$4,640,978	R-24	\$0	\$4,640,978	52.5300%	\$0	\$2,437,906
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,015,931	R-25	\$0	\$2,015,931	52.5300%	\$0	\$1,058,969
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$273,406,972		-\$47,053	\$273,359,919		\$0	\$143,595,966
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$0	R-28	\$0	\$0	52.5300%	\$0	\$0
29	311.000	Steam Production-Structures & Improvement	\$17,587,945	R-29	\$0	\$17,587,945	52.5300%	\$0	\$9,238,948
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$133,180,928	R-30	\$0	\$133,180,928	52.5300%	\$0	\$69,959,941
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$489	R-31	\$0	-\$489	100.0000%	\$0	-\$489
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$342,490	R-32	\$0	\$342,490	52.5300%	\$0	\$179,910
33	314.000	Steam Production-Turbogenerators - Electric	\$32,065,934	R-33	\$0	\$32,065,934	52.5300%	\$0	\$16,844,235
34	315.000	Steam Production-Accessory Equipment - Electric	\$17,818,334	R-34	\$0	\$17,818,334	52.5300%	\$0	\$9,359,971
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$18,607	R-35	\$0	-\$18,607	100.0000%	\$0	-\$18,607
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$2,688,703	R-36	\$0	\$2,688,703	52.5300%	\$0	\$1,412,376
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$203,665,238		\$0	\$203,665,238		\$0	\$106,976,285
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$2,669,604	R-40	\$0	\$2,669,604	52.5300%	\$0	\$1,402,343
41	312.000	Steam Production-Turbogenerators-Electric	\$14,230,005	R-41	\$0	\$14,230,005	52.5300%	\$0	\$7,475,022
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$339,612	R-42	\$0	\$339,612	52.5300%	\$0	\$178,398
43	315.000	Steam Production-Accessory Equip-Electric	\$497,050	R-43	\$0	\$497,050	52.5300%	\$0	\$261,100
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$25,287	R-44	\$0	\$25,287	52.5300%	\$0	\$13,283
45		TOTAL PRODUCTION-IATAN COMMON	\$17,761,558		\$0	\$17,761,558		\$0	\$9,330,146

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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
46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	52.5300%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	R-48	\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-itan 2	\$0	R-49	\$0	\$0	52.5300%	\$0	\$0
50	311.040	Steam Production Structures-Electric	\$3,627,938	R-50	\$0	\$3,627,938	52.5300%	\$0	\$1,905,756
51	311.060	Structures itan 2 Mo Juris Disallowance	-\$10,034	R-51	\$0	-\$10,034	100.0000%	\$0	-\$10,034
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-52	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
53	312.040	Steam Production-Boiler Plant Equip-itan 2	\$30,424,879	R-53	\$0	\$30,424,879	52.5300%	\$0	\$15,982,189
54	312.060	Stm Pr-Boiler Plt Equip-itan 2-MO Juris Disallowance	-\$79,706	R-54	\$0	-\$79,706	100.0000%	\$0	-\$79,706
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-55	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
56	314.040	Steam Production-Turbogenerator-itan 2	\$3,621,121	R-56	\$0	\$3,621,121	52.5300%	\$0	\$1,902,175
57	314.060	Steam Production Turbogenerator itan 2 Disallowance (MO Juris)	-\$10,428	R-57	\$0	-\$10,428	100.0000%	\$0	-\$10,428
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$19,135,918	R-58	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
59	315.040	Steam Production-Accessory Equip-itan 2	\$1,267,665	R-59	\$0	\$1,267,665	52.5300%	\$0	\$665,904
60	315.060	Steam Production Accessory Equip itan 2 Disallowance (MO Juris)	-\$3,748	R-60	\$0	-\$3,748	100.0000%	\$0	-\$3,748
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$6,399,672	R-61	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
62	316.040	Steam Production - Misc. Power Plant Equip - itan 2	\$143,290	R-62	\$0	\$143,290	52.5300%	\$0	\$75,270
63	316.060	Steam Production Misc. Power Plant itan 2 disallowance (MO Juris)	-\$343	R-63	\$0	-\$343	100.0000%	\$0	-\$343
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-64	\$0	\$704,779	100.0000%	\$0	\$704,779
65		TOTAL PRODUCTION- IATAN 2	\$222,359,236		\$0	\$222,359,236		\$0	\$203,805,637
66		LACYGNE COMMON PLANT							
67	310.000	Steam Production- Land- LaCygne-Common	\$0	R-67	\$0	\$0	52.5300%	\$0	\$0
68	311.000	Steam Production- Structures- LaCygne-Common	\$2,411,188	R-68	\$0	\$2,411,188	52.5300%	\$0	\$1,266,597
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$4,338,295	R-69	\$0	\$4,338,295	52.5300%	\$0	\$2,278,906
70	312.010	Steam Production - Boiler-Unit Train-LaCygne-Common	\$88,341	R-70	\$0	\$88,341	52.5300%	\$0	\$46,406
71	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$32,735	R-71	\$0	\$32,735	52.5300%	\$0	\$17,196
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$888,352	R-72	\$0	\$888,352	52.5300%	\$0	\$466,651
73	315.020	Steam Production-Acc. Equip-Comp-LaCygne-Common	\$5,362	R-73	\$0	\$5,362	52.5300%	\$0	\$2,817
74	316.000	Steam Production-Misc. Power Plant-LaCygne-Common	\$1,151,073	R-74	\$0	\$1,151,073	52.5300%	\$0	\$604,659
75		TOTAL LACYGNE COMMON PLANT	\$8,915,346		\$0	\$8,915,346		\$0	\$4,683,232
76		PRODUCTION-STEAM-LACYGNE 1							
77	310.000	Land-LaCygne 1	\$0	R-77	\$0	\$0	52.5300%	\$0	\$0
78	311.000	Structures-LaCygne 1	\$13,207,467	R-78	\$0	\$13,207,467	52.5300%	\$0	\$6,937,882
79	312.000	Boiler Plant Equip-LaCygne 1	\$71,841,616	R-79	\$0	\$71,841,616	52.5300%	\$0	\$37,738,401
80	312.020	Boiler AQC Equip-LaCygne 1	\$45,500,580	R-80	\$0	\$45,500,580	52.5300%	\$0	\$23,901,455
81	314.000	Turbogenerator-LaCygne 1	\$18,474,726	R-81	\$0	\$18,474,726	52.5300%	\$0	\$9,704,774
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$8,948,765	R-82	\$0	\$8,948,765	52.5300%	\$0	\$4,700,786
83	316.000	Acc. Equip-LaCygne 1	\$1,056,234	R-83	\$0	\$1,056,234	52.5300%	\$0	\$554,840
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$159,029,388		\$0	\$159,029,388		\$0	\$83,538,138
85		PRODUCTION-STEAM-LACYGNE 2							
86	311.000	Structures-LaCygne 2	\$2,166,619	R-86	\$0	\$2,166,619	52.5300%	\$0	\$1,138,125
87	312.000	Boiler Plant Equip-LaCygne 2	\$85,006,363	R-87	\$0	\$85,006,363	52.5300%	\$0	\$44,653,842
88	314.000	Turbogenerator-LaCygne 2	\$16,108,401	R-88	\$0	\$16,108,401	52.5300%	\$0	\$8,461,743

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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
89	315.000	Accessory Equip-LaCygne 2	\$8,671,129	R-89	\$0	\$8,671,129	52.5300%	\$0	\$4,554,944
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,041,351	R-90	\$0	\$1,041,351	52.5300%	\$0	\$547,022
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$112,993,863		\$0	\$112,993,863		\$0	\$59,355,676
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$0	R-93	\$0	\$0	52.5300%	\$0	\$0
94	311.000	Structures - Electric - Montrose	\$10,180,965	R-94	\$0	\$10,180,965	52.5300%	\$0	\$5,348,061
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$84,578,178	R-95	\$0	\$84,578,178	52.5300%	\$0	\$44,428,917
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,725,663	R-96	\$0	\$1,725,663	52.5300%	\$0	\$906,491
97	314.000	Turbogenerators- Electric- Montrose	\$23,905,517	R-97	\$0	\$23,905,517	52.5300%	\$0	\$12,557,568
98	315.000	Accessory Equipment- Electric - Montrose	\$10,318,657	R-98	\$0	\$10,318,657	52.5300%	\$0	\$5,420,391
99	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,268,854	R-99	\$0	\$2,268,854	52.5300%	\$0	\$1,191,829
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$132,977,834		\$0	\$132,977,834		\$0	\$69,853,257
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 6	\$45,783	R-102	\$0	\$45,783	52.5300%	\$0	\$24,050
103	342.000	Other Prod- Fuel Holders-Hawthorn 6	\$409,514	R-103	\$0	\$409,514	52.5300%	\$0	\$215,118
104	344.000	Other Production - Generators Hawthorn 6	\$14,946,321	R-104	\$0	\$14,946,321	52.5300%	\$0	\$7,851,302
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$1,050,509	R-105	\$0	\$1,050,509	52.5300%	\$0	\$551,832
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$16,452,127		\$0	\$16,452,127		\$0	\$8,642,302
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$872,333	R-108	\$0	\$872,333	52.5300%	\$0	\$458,237
109	312.000	Boiler Plant Equip - Hawthorn 9	\$24,951,455	R-109	\$0	\$24,951,455	52.5300%	\$0	\$13,106,999
110	314.000	Turbogenerators - Hawthorn 9	\$6,338,641	R-110	\$0	\$6,338,641	52.5300%	\$0	\$3,329,688
111	315.000	Accessory Equipment - Hawthorn 9	\$5,007,118	R-111	\$0	\$5,007,118	52.5300%	\$0	\$2,630,239
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$65,041	R-112	\$0	\$65,041	52.5300%	\$0	\$34,166
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$37,234,588		\$0	\$37,234,588		\$0	\$19,559,329
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$189	R-115	\$0	\$189	52.5300%	\$0	\$99
116	340.000	Other Production - Land NE	\$0	R-116	\$0	\$0	52.5300%	\$0	\$0
117	341.000	Other Prod- Structures-Elec	\$3,274	R-117	\$0	\$3,274	52.5300%	\$0	\$1,720
118	342.000	Other Prod - Fuel Holders NE	\$959,207	R-118	\$0	\$959,207	52.5300%	\$0	\$503,871
119	344.000	Other Prod - Generators NE	\$32,768,544	R-119	\$0	\$32,768,544	52.5300%	\$0	\$17,213,316
120	345.000	Other Prod - Accessory Equip - NE	\$6,141,605	R-120	\$0	\$6,141,605	52.5300%	\$0	\$3,226,185
121	346.000	Other Production Misc Power Plant Equip Elec	\$34	R-121	\$0	\$34	52.5300%	\$0	\$18
122		TOTAL PRODUCTION - NORTHEAST STATION	\$39,872,853		\$0	\$39,872,853		\$0	\$20,945,209
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$221,355	R-124	\$0	\$221,355	52.5300%	\$0	\$116,278
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,181,977	R-125	\$0	\$1,181,977	52.5300%	\$0	\$620,893
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$10,181,036	R-126	\$0	\$10,181,036	52.5300%	\$0	\$5,348,098
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$916,546	R-127	\$0	\$916,546	52.5300%	\$0	\$481,462
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$12,500,914		\$0	\$12,500,914		\$0	\$6,566,731
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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
130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$26,926	R-130	\$0	\$26,926	52.5300%	\$0	\$14,144
131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$235,136	R-131	\$0	\$235,136	52.5300%	\$0	\$123,517
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$10,819,912	R-132	\$0	\$10,819,912	52.5300%	\$0	\$5,683,700
133	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$565,383	R-133	\$0	\$565,383	52.5300%	\$0	\$296,996
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$11,647,357		\$0	\$11,647,357		\$0	\$6,118,357
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
136	311.000	Steam Production Structures-Elec	\$36,981	R-136	\$0	\$36,981	52.5300%	\$0	\$19,426
137	316.000	Misc Plant Equip - Electric W. Gardner	\$36	R-137	\$0	\$36	52.5300%	\$0	\$19
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	52.5300%	\$0	\$0
139	340.010	Other Prod - Landrights & Easements-W. Gardner	\$9,828	R-139	\$0	\$9,828	52.5300%	\$0	\$5,163
140	341.000	Other Prod - Structures W. Gardner	\$591,061	R-140	\$0	\$591,061	52.5300%	\$0	\$310,484
141	342.000	Other Prod - Fuel Holders W. Gardner	\$992,373	R-141	\$0	\$992,373	52.5300%	\$0	\$521,294
142	344.000	Other Prod - Generators W. Gardner	\$37,995,817	R-142	\$0	\$37,995,817	52.5300%	\$0	\$19,959,203
143	345.000	Other Prod - Access Equip - W. Gardner	\$2,312,108	R-143	\$0	\$2,312,108	52.5300%	\$0	\$1,214,550
144	346.000	Other Production Misc Power Plant Equip-Elect	\$150	R-144	\$0	\$150	52.5300%	\$0	\$79
145		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$41,938,354		\$0	\$41,938,354		\$0	\$22,030,218
146		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$0	R-147	\$0	\$0	52.5300%	\$0	\$0
148	341.000	Other Production - Structures-Osawatomie	\$389,777	R-148	\$0	\$389,777	52.5300%	\$0	\$204,750
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$638,425	R-149	\$0	\$638,425	52.5300%	\$0	\$335,365
150	344.000	Other Prod - Generators-Osawatomie	\$9,090,999	R-150	\$0	\$9,090,999	52.5300%	\$0	\$4,775,502
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$606,187	R-151	\$0	\$606,187	52.5300%	\$0	\$318,430
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$10,725,388		\$0	\$10,725,388		\$0	\$5,634,047
153		TOTAL STEAM PRODUCTION	\$1,301,481,016		-\$47,053	\$1,301,433,963		\$0	\$770,634,530
154		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	52.5300%	\$0	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$244,313,003	R-157	\$0	\$244,313,003	52.5300%	\$0	\$128,337,620
158	321.010	Structures MO Gr Up AFC Ele	\$11,388,216	R-158	\$0	\$11,388,216	100.0000%	\$0	\$11,388,216
159	322.000	Reactor Plant Equipment-Wolf Creek	\$371,449,186	R-159	\$0	\$371,449,186	52.5300%	\$0	\$195,122,257
160	322.010	Reactor - MO Gr Up AFDC	\$29,500,516	R-160	\$0	\$29,500,516	100.0000%	\$0	\$29,500,516
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-161	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
162	323.000	Turbogenerator Units - Wolf Creek	\$90,923,974	R-162	\$0	\$90,923,974	52.5300%	\$0	\$47,762,364
163	323.010	Turbogenerator MO GR Up AFDC	\$4,370,953	R-163	\$0	\$4,370,953	100.0000%	\$0	\$4,370,953
164	324.000	Accessory Electric Equipment - Wolf Creek	\$62,815,393	R-164	\$0	\$62,815,393	52.5300%	\$0	\$32,996,926
165	324.010	Accessory Equip - MO Gr Up AFDC	\$3,108,799	R-165	\$0	\$3,108,799	100.0000%	\$0	\$3,108,799
166	325.000	Miscellaneous Power Plant Equipment	\$21,924,096	R-166	\$0	\$21,924,096	52.5300%	\$0	\$11,516,728
167	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$524,215	R-167	\$0	\$524,215	100.0000%	\$0	\$524,215
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,935,129	R-168	\$0	-\$4,935,129	100.0000%	\$0	-\$4,935,129
169	328.010	MPSC Disallow - Mo Basis	-\$69,555,750	R-169	\$0	-\$69,555,750	52.5300%	\$0	-\$36,537,635
170	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	52.5300%	\$0	-\$5,298,179
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
172		TOTAL NUCLEAR PRODUCTION	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$1,662	R-177	\$0	\$1,662	52.5300%	\$0	\$873
178	341.020	Oth Prod-Struct-Elec-Wind	\$919,815	R-178	\$0	\$919,815	52.5300%	\$0	\$483,179
179	344.020	Oth Prod-Generators-Elec-Wind	\$42,225,999	R-179	\$0	\$42,225,999	52.5300%	\$0	\$22,181,317
180	345.020	Oth Prod-Accessory Equip-Wind	\$26,466	R-180	\$0	\$26,466	52.5300%	\$0	\$13,903
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$43,173,942		\$0	\$43,173,942		\$0	\$22,679,272
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Electric Wind	\$55,605	R-183	\$0	\$55,605	52.5300%	\$0	\$29,209
184	344.020	Other Prod-Generators-Electric Wind	\$6,399,161	R-184	\$0	\$6,399,161	52.5300%	\$0	\$3,361,479
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$6,454,766		\$0	\$6,454,766		\$0	\$3,390,688
186		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
187		Production - Salvage & Removal	-\$17,791,344	R-187	\$0	-\$17,791,344	52.5300%	\$0	-\$9,345,793
188		Retirements not classified-Nuclear and Steam	-\$476,270	R-188	\$0	-\$476,270	52.5300%	\$0	-\$250,185
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$18,267,614		\$0	-\$18,267,614		\$0	-\$9,595,978
190		GENERAL PLANT-BUILDINGS							
191	311.000	Steam Prod. Structures-Electric	\$165	R-191	\$0	\$165	52.5300%	\$0	\$87
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$280,950	R-192	\$0	\$280,950	52.5300%	\$0	\$147,583
193	315.000	Steam Prod-Accessory Equip-Electric	\$5,534	R-193	\$0	\$5,534	52.5300%	\$0	\$2,907
194	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$11,883	R-194	\$0	\$11,883	52.5300%	\$0	\$6,242
195		TOTAL GENERAL PLANT-BUILDINGS	\$298,532		\$0	\$298,532		\$0	\$156,819
196		GENERAL PLANT - GENERAL EQUIP/TOOLS							
197	311.000	Stm Prod-Structures-Electric	\$206	R-197	\$0	\$206	52.5300%	\$0	\$108
198	315.000	Steam Production - Accessory Equipment-Electric	\$2,434	R-198	\$0	\$2,434	52.5300%	\$0	\$1,279
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$1,493,903	R-199	\$0	\$1,493,903	52.5300%	\$0	\$784,747
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,496,543		\$0	\$1,496,543		\$0	\$786,134
201		BULK OIL FACILITY NE							
202	310.000	Steam Prod-Land-Electric	\$0	R-202	\$0	\$0	52.5300%	\$0	\$0
203	311.000	Steam Prod-Structures-Electric	\$739,934	R-203	\$0	\$739,934	52.5300%	\$0	\$388,687
204	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$541,476	R-204	\$0	\$541,476	52.5300%	\$0	\$284,437
205	315.000	Steam Production-Accessory Equipment- Electric	\$15,946	R-205	\$0	\$15,946	52.5300%	\$0	\$8,376
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$80,781	R-206	\$0	\$80,781	52.5300%	\$0	\$42,434
207		TOTAL BULK OIL FACILITY NE	\$1,378,137		\$0	\$1,378,137		\$0	\$723,934
208		TOTAL OTHER PRODUCTION	\$34,534,306		\$0	\$34,534,306		\$0	\$18,140,869
209		TOTAL PRODUCTION PLANT	\$2,106,348,455		-\$47,053	\$2,106,301,402		\$0	\$1,221,224,717
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$0	R-211	\$0	\$0	52.5300%	\$0	\$0
212	350.010	Land Rights - Transmission Plant	\$7,574,087	R-212	\$0	\$7,574,087	52.5300%	\$0	\$3,978,668
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$105	R-213	\$0	\$105	52.5300%	\$0	\$55
214	352.000	Structures & Improvements - Transmission Plant	\$1,496,257	R-214	\$0	\$1,496,257	52.5300%	\$0	\$785,984

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$72,017	R-215	\$0	\$72,017	52.5300%	\$0	\$37,831
216	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$4,374	R-216	\$0	\$4,374	100.0000%	\$0	\$4,374
217	353.000	Station Equipment - Transmission Plant	\$44,332,773	R-217	\$0	\$44,332,773	52.5300%	-\$1,639,402	\$21,648,604
218	353.000	Transmission Plant-Spearville 2	\$0	R-218	\$0	\$0	52.5300%	\$0	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$4,660,390	R-219	\$0	\$4,660,390	52.5300%	\$0	\$2,448,103
220	353.020	Stat Equip- WlfCrk Mo Gr Up	\$325,194	R-220	\$0	\$325,194	100.0000%	\$0	\$325,194
221	353.030	Station Equip - Communications	\$1,599,361	R-221	\$0	\$1,599,361	52.5300%	\$0	\$840,144
222	354.000	Towers and Fixtures - Transmission Plant	\$3,638,638	R-222	\$0	\$3,638,638	52.5300%	\$0	\$1,911,377
223	355.000	Poles and Fixtures - Transmission Plant	\$55,440,436	R-223	\$0	\$55,440,436	52.5300%	\$0	\$29,122,861
224	355.010	Poles & Fixtures - Wolf Creek	\$47,747	R-224	\$0	\$47,747	52.5300%	\$0	\$25,081
225	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,214	R-225	\$0	\$3,214	100.0000%	\$0	\$3,214
226	356.000	Overhead Conductors & Devices - Transmission Plant	\$49,467,014	R-226	\$0	\$49,467,014	52.5300%	\$0	\$25,985,022
227	356.010	Ovrhd Cond & Dev- Wolf Creek	\$23,238	R-227	\$0	\$23,238	52.5300%	\$0	\$12,207
228	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$1,397	R-228	\$0	\$1,397	100.0000%	\$0	\$1,397
229	357.000	Underground Conduit	\$1,899,805	R-229	\$0	\$1,899,805	52.5300%	\$0	\$997,968
230	358.000	Underground Conductors & Devices	\$2,456,414	R-230	\$0	\$2,456,414	52.5300%	\$0	\$1,290,354
231		Transmission-Salvage & Removal : Retirements not classified	-\$382,730	R-231	\$0	-\$382,730	52.5300%	\$0	-\$201,048
232		TOTAL TRANSMISSION PLANT	\$172,659,731		\$0	\$172,659,731		-\$1,639,402	\$89,217,390
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$0	R-234	\$0	\$0	43.8094%	\$0	\$0
235	360.010	Land Rights -Distribution Plant	\$6,876,879	R-235	\$0	\$6,876,879	58.3311%	\$0	\$4,011,359
236	361.000	Structures & Improvements - Distribution Plant	\$6,049,946	R-236	\$0	\$6,049,946	49.6608%	\$0	\$3,004,452
237	362.000	Station Equipment - Distribution Plant	\$59,643,477	R-237	\$0	\$59,643,477	57.8733%	\$0	\$34,517,648
238	362.030	Station Equip - Commnications	\$1,490,491	R-238	\$0	\$1,490,491	54.7304%	\$0	\$815,752
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$152,412,570	R-239	\$0	\$152,412,570	53.8079%	\$0	\$82,010,003
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$58,376,503	R-240	\$0	\$58,376,503	54.9105%	\$0	\$32,054,830
241	366.000	Underground Conduit - Distribution Plant	\$38,506,417	R-241	\$0	\$38,506,417	58.3373%	\$0	\$22,463,604
242	367.000	Underground Conductors & Devices - Distribution Plant	\$68,158,785	R-242	\$0	\$68,158,785	52.0322%	\$0	\$35,464,515
243	368.000	Line Transformers - Distribution Plant	\$116,167,103	R-243	\$0	\$116,167,103	57.3172%	\$0	\$66,583,731
244	369.000	Services- Distribution Plant	\$49,839,485	R-244	\$0	\$49,839,485	51.5567%	\$0	\$25,695,594
245	370.000	Meters - Distribution Plant	\$64,381,185	R-245	\$0	\$64,381,185	54.3101%	\$0	\$34,965,486
246	371.000	Meter Installations - Distribution Plant	\$12,416,149	R-246	\$0	\$12,416,149	74.3998%	\$0	\$9,237,590
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,178,934	R-247	\$0	\$11,178,934	28.7396%	\$0	\$3,212,781
248		Distribution-Salvage and removal: Retirements not classified	-\$2,546,568	R-248	\$0	-\$2,546,568	54.4317%	\$0	-\$1,386,140
249		TOTAL DISTRIBUTION PLANT	\$642,951,356		\$0	\$642,951,356		\$0	\$352,651,205
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$0	R-251	\$0	\$0	53.4300%	\$0	\$0
252	390.000	Structures & Improvements - General Plant	\$22,373,468	R-252	\$0	\$22,373,468	53.4300%	-\$5,625,000	\$6,329,144
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,151,403	R-253	\$0	\$1,151,403	53.4300%	\$0	\$615,195
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$2,871,964	R-254	\$0	\$2,871,964	53.4300%	\$0	\$1,534,490
255	391.000	Office Furniture & Equipment - General Plant	\$6,867,860	R-255	-\$1,345,883	\$5,521,977	53.4300%	\$133,299	\$3,083,691
256	391.010	Off Furniture & Equip - Wolf Creek	\$1,741,061	R-256	\$0	\$1,741,061	53.4300%	\$40,607	\$970,856
257	391.020	Off Furniture & Equip - Computer	\$626,177	R-257	-\$300,160	\$326,017	53.4300%	\$417,063	\$591,254
258	392.000	Transportation Equipment - General Plant	\$451,350	R-258	\$0	\$451,350	53.4300%	\$0	\$241,156
259	392.010	Trans Equip- Light Trucks	\$1,672,833	R-259	\$0	\$1,672,833	53.4300%	\$0	\$893,795
260	392.020	Trans Equip - Heavy Trucks	\$3,898,287	R-260	\$0	\$3,898,287	53.4300%	\$0	\$2,082,855
261	392.030	Trans Equip - Tractors	\$263,806	R-261	\$0	\$263,806	53.4300%	\$0	\$140,952
262	392.040	Trans Equip - Trailers	\$764,226	R-262	\$0	\$764,226	53.4300%	\$0	\$408,326
263	393.000	Stores Equipment - General Plant	\$604,289	R-263	-\$182,593	\$421,696	53.4300%	-\$26,434	\$198,878
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,295,408	R-264	-\$776,784	\$1,518,624	53.4300%	\$209,873	\$1,021,274
265	395.000	Laboratory Equipment	\$3,252,754	R-265	-\$321,701	\$2,931,053	53.4300%	-\$112,938	\$1,453,124
266	396.000	Power Operated Equipment - General Plant	\$5,015,129	R-266	\$0	\$5,015,129	53.4300%	\$0	\$2,679,583

Kansas City Power & Light Company
 Case No. ER-2012-0174
 Test Year September 30, 2011
 Update at March 31, 2012
 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
267	397.000	Communication Equipment - General Plant	\$12,326,559	R-267	-\$1,038,400	\$11,288,159	53.4300%	\$11,393,972	\$17,425,235
268	397.010	Communications Equip - Wolf Creek	\$78,050	R-268	\$0	\$78,050	53.4300%	\$15,916	\$57,618
269	397.020	Comm Equip - WifCrk Mo Grs Up	\$2,853	R-269	\$0	\$2,853	100.0000%	\$2,212	\$5,065
270	398.000	Miscellaneous Equipment - General Plant	\$113,458	R-270	-\$37,537	\$75,921	53.4300%	\$34,836	\$75,401
271		General Plant-Salvage and removal: Retirements not classified	\$109,252	R-271	\$0	\$109,252	53.4300%	\$0	\$58,373
272		TOTAL GENERAL PLANT	\$66,480,187		-\$4,003,058	\$62,477,129		\$6,483,406	\$39,866,265
273		TOTAL DEPRECIATION RESERVE	\$3,121,778,246		-\$4,050,111	\$3,117,728,135		\$4,844,004	\$1,774,581,712

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-18	Boiler Plant Equipment	312.000		-\$47,053		\$0
	1. To adjust reserve based on disallowance of plant costs related to Hawthorn 5 SCR catalyst replacement as a result of of the SCR to meet the original contract specifications		-\$47,053		\$0	
R-217	Station Equipment - Transmission Plant	353.000		\$0		-\$1,639,402
	1. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		-\$1,639,402	
R-252	Structures & Improvements - General Plant	390.000		\$0		-\$5,625,000
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$5,625,000	
R-255	Office Furniture & Equipment - General Plant	391.000		-\$1,345,883		\$133,299
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$925,107		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$420,776		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$133,299	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-256	Off Furniture & Equip - Wolf Creek	391.010		\$0		\$40,607
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$40,607	
R-257	Off Furniture & Equip - Computer	391.020		-\$300,160		\$417,063
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$417,063	
R-263	Stores Equipment - General Plant	393.000		-\$182,593		-\$26,434
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$26,434	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-264	Tools, Shop, & Garage Equipment- General Plant	394.000		-\$776,784		\$209,873
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$209,873	
R-265	Laboratory Equipment	395.000		-\$321,701		-\$112,938
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$112,938	
R-267	Communication Equipment - General Plant	397.000		-\$1,038,400		\$11,393,972
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$39,947		\$0	
	3. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		\$11,393,972	
	No Adjustment		\$0		\$0	
R-268	Communications Equip - Wolf Creek	397.010		\$0		\$15,916
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$15,916	
R-269	Comm Equip - WlfCrk Mo Grs Up	397.020		\$0		\$2,212
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$2,212	
R-270	Miscellaneous Equipment - General Plant	398.000		-\$37,537		\$34,836
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604		\$0	

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$34,836	
Total Reserve Adjustments				<u><u>-\$4,050,111</u></u>		<u><u>\$4,844,004</u></u>

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	Payroll Expense including withholdings	\$75,220,816	27.38	13.85	13.53	0.037058	\$2,787,533
3	FICA Taxes Withheld-Employee	\$6,228,923	27.38	13.85	13.53	0.037068	\$230,894
4	Wolf Creek Oper Exp & Fuel	\$18,299,410	27.38	25.85	1.53	0.004192	\$76,711
5	Wolf Creek Fuel Outage Accrual	\$0	27.38	27.01	0.37	0.001014	\$0
6	Wlf Crk Nucl Prod Excid Fuel & Pay	\$0	27.38	13.81	13.57	0.037178	\$0
7	Accrued Vacation	\$6,064,251	27.38	344.83	-317.45	-0.869726	-\$5,274,237
8	Fuel- Coal	\$110,854,433	27.38	20.88	6.50	0.017810	\$1,974,317
9	Fuel - Purchased Gas	\$695,535	27.38	28.62	-1.24	-0.003397	-\$2,363
10	Fuel - Purchased Oil	\$5,770,016	27.38	8.50	18.88	0.051726	\$298,460
11	Purchased Power	\$5,953,398	27.38	30.72	-3.34	-0.009151	-\$54,480
12	Injuries and Damages	\$1,014,539	27.38	149.56	-122.18	-0.334740	-\$339,607
13	Pensions	\$25,402,195	27.38	51.74	-24.36	-0.066740	-\$1,695,342
14	OPEB's	\$9,701,671	27.38	178.44	-151.06	-0.413863	-\$4,015,163
15	Cash Vouchers	\$146,352,338	27.38	30.00	-2.62	-0.007178	-\$1,050,517
16	TOTAL OPERATION AND MAINT. EXPENSE	\$411,557,525					-\$7,063,794
17	TAXES						
18	FICA - Employer Portion	\$6,228,923	27.38	13.77	13.61	0.037288	\$232,264
19	Federal/State Unemployment Taxes	\$435,142	27.38	71.00	-43.62	-0.119507	-\$52,003
20	MO Gross Receipts Taxes- 6%	\$33,929,345	12.17	72.28	-60.11	-0.164685	-\$5,587,654
21	MO Gross Receipts Taxes- 4%	\$12,992,010	12.17	39.34	-27.17	-0.074438	-\$967,099
22	MO Gross Receipts Taxes- Other Cities	\$7,599,020	12.17	60.94	-48.77	-0.133616	-\$1,015,351
23	Property Tax	\$41,007,527	12.17	208.84	-196.67	-0.538822	-\$22,095,758
24	TOTAL TAXES	\$102,191,967					-\$29,485,601
25	OTHER EXPENSES						
26	Use-Sales Taxes	\$18,501,466	12.17	22.00	-9.83	-0.026932	-\$498,281
27	TOTAL OTHER EXPENSES	\$18,501,466					-\$498,281
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$37,047,676
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$25,865,299	27.38	45.63	-18.25	-0.050000	-\$1,293,265
31	State Tax Offset	\$5,488,135	27.38	45.63	-18.25	-0.050000	-\$274,407
32	City Tax Offset	\$0	27.38	45.63	-18.25	-0.050000	\$0
33	Interest Expense Offset	\$60,905,304	27.38	86.55	-59.17	-0.162110	-\$9,873,359
34	TOTAL OFFSET FROM RATE BASE	\$92,258,738					-\$11,441,031
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$48,488,707

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,543,016,757	See Note (1)	See Note (1)	See Note (1)	\$1,543,016,757	-\$108,141,233	\$738,299,973	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809	-\$115,279,515	\$472,647,294	\$0	\$259,794,898	\$296,003	\$259,488,895
3	TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434	\$3,007,888	\$38,942,322	\$0	\$20,456,402	-\$5,866	\$20,462,268
4	TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766	-\$162,722	\$46,941,044	\$0	\$25,276,576	-\$42,244	\$25,318,820
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863	\$1,333,633	\$19,938,496	\$6,414,962	\$17,063,252	-\$17,167	\$17,080,419
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805	\$6,635,649	\$20,607,454	\$0	\$10,065,991	-\$2,286	\$10,068,277
7	TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303	-\$1,100	\$406,203	\$0	\$215,245	-\$583	\$215,828
8	TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318	-\$17,634,124	\$155,447,194	\$0	\$78,695,161	-\$4,703,818	\$83,398,979
9	TOTAL DEPRECIATION EXPENSE	\$165,805,274	See Note (1)	\$165,805,274	See Note (1)	\$165,805,274	\$10,326,671	\$98,916,429	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994	-\$25,476,265	\$19,012,729	-\$337,017	\$7,240,955	\$0	\$7,240,955
11	TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844	\$5,031,431	\$144,409,275	-\$55,111,841	\$47,476,983	\$0	\$47,476,983
12	TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136	-\$142,547,125	\$1,084,157,285	-\$38,707,225	\$565,191,892	-\$4,475,961	\$470,751,424
13	NET INCOME BEFORE TAXES	\$316,312,347	\$0	\$0	\$0	\$458,859,472	-\$69,434,008	\$173,108,081	\$0	\$0
14	TOTAL INCOME TAXES	-\$33,452,067	See Note (1)	See Note (1)	See Note (1)	-\$33,452,067	\$55,170,339	\$21,718,272	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$108,941,189	See Note (1)	See Note (1)	See Note (1)	\$108,941,189	-\$93,828,054	\$15,113,135	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$240,823,225	\$0	\$0	\$0	\$383,370,350	-\$30,776,293	\$136,276,674	\$0	\$0

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

Line Number	Account Number	Income Description	C Test Year		D Test Year Labor	E Test Year		F Adjust. Number	G Total Company Adjustments (From Adl. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adl. Sch.)	K MO Final Adl Jurisdictional (H x I) + J	L MO Adl. Juris. Labor L + M = K	M MO Adl. Juris. Non Labor
			Total (D+E)	Total		Non Labor	Labor								
Rev-1	400,000	RETAIL RATE REVENUE													
Rev-2	400,000	Retail Rate Revenue Missouri - As Booked	\$693,205,090				Rev-2	\$693,205,090		100.0000%	\$577,950	\$693,783,040			
Rev-3	400,000	Gross Receipts Tax in MO Revenue	\$55,104,841				Rev-3	\$55,104,841		100.0000%	-\$55,104,841	\$0			
Rev-4	400,000	Amount of Off System Sales Margin Rate Refund	\$544,359				Rev-4	\$544,359		100.0000%	\$224,046	\$768,405			
Rev-5	400,000	Retail Rate Revenue - Kansas as booked	\$615,590,110				Rev-5	\$615,590,110		0.0000%	-\$54,302,845	\$0			
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,364,444,400					\$1,364,444,400				\$694,551,445			
Rev-7		OTHER OPERATING REVENUES													
Rev-8	447,012	Firm Bulk Sales (Capacity & Fixed)	\$11,904,683				Rev-8	\$11,904,683		52.5300%	-\$4,244,257	\$2,009,273			
Rev-9	447,014	Firm Bulk Sales (Energy)	\$19,551,588				Rev-9	\$19,551,588		57.1900%	-\$3,002,473	\$8,179,080			
Rev-10	447,020	SFR Retail	\$0				Rev-10	\$0		57.1900%	\$0	\$0			
Rev-11	447,030	Other Miscellaneous & Adjustments	\$860,478				Rev-11	\$860,478		57.1900%	\$0	\$492,107			
Rev-12	447,000	Non-Firm Sales (Margin on Sales)	\$24,336,348				Rev-12	\$24,336,348		57.1900%	\$9,254,872	\$23,172,529			
Rev-13	447,000	Non-Firm Sales (Cost of Sales)	\$97,637,337				Rev-13	\$97,637,337		57.1900%	-\$95,838,793	\$0			
Rev-14	447,000	Rev. On Transmission for KCPL	\$0				Rev-14	\$0		0.0000%	\$0	\$0			
Rev-15	447,101	Resales-FERC Juris Wholesale Firm Power	\$6,087,079				Rev-15	\$6,087,079		0.0000%	\$0	\$0			
Rev-16	447,102	Resales-Cooperatives	\$0				Rev-16	\$0		0.0000%	\$0	\$0			
Rev-17	447,103	Resales-Municipalities	\$0				Rev-17	\$0		0.0000%	\$0	\$0			
Rev-18	449,101	BPS in excess of 25% with interest	\$431				Rev-18	\$431		100.0000%	-\$431	\$0			
Rev-19	450,001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,780,476				Rev-19	\$1,780,476		100.0000%	-\$7,006	\$1,773,470			
Rev-20	450,001	Other-Oper Rev- Forfeited Discounts - KS Only	\$1,259,695				Rev-20	\$1,259,695		100.0000%	\$0	\$0			
Rev-21	451,001	Other Oper Revenues-Misc Service - MO Only	\$564,817				Rev-21	\$564,817		100.0000%	\$0	\$564,817			
Rev-22	451,001	Other Oper Revenues-Misc Service - KS Only	\$321,158				Rev-22	\$321,158		100.0000%	\$0	\$0			
Rev-23	451,001	Other Oper Revenues-Misc Services - Allocated-DIST	-\$9,513				Rev-23	-\$9,513		54.4317%	\$0	-\$9,178			
Rev-24	454,000	Rent From Electric Property - MO	\$765,890				Rev-24	\$765,890		100.0000%	\$0	\$765,890			
Rev-25	454,000	Rent From Electric Property - KS	\$912,657				Rev-25	\$912,657		0.0000%	\$0	\$0			
Rev-26	454,000	Rent From Electric Property - Allocated PROD	\$27,874				Rev-26	\$27,874		52.5300%	\$0	\$14,642			
Rev-27	454,000	Rent From Electric Property - Allocated TRANS	\$6,785				Rev-27	\$6,785		52.5300%	\$0	\$3,564			
Rev-28	454,000	Rent From Electric Property - Allocated DIST	\$1,104,093				Rev-28	\$1,104,093		54.4317%	\$0	\$600,977			
Rev-29	456,000	Transmission For Others	\$10,678,545				Rev-29	\$10,678,545		52.5300%	\$0	\$5,609,440			
Rev-30	456,000	Other Electric Revenues - MO	\$466,255				Rev-30	\$466,255		100.0000%	\$0	\$466,255			
Rev-31	456,000	Other Electric Revenues - KS	\$128,912				Rev-31	\$128,912		0.0000%	\$0	\$0			
Rev-32	456,000	Other Electric Revenues - Allocated DIST	\$188,769				Rev-32	\$188,769		54.4317%	\$0	\$101,662			
Rev-33		TOTAL OTHER OPERATING REVENUES	\$178,572,357					\$178,572,357			-\$53,838,388	\$43,748,528			
Rev-34		TOTAL OPERATING REVENUES	\$1,543,016,757					\$1,543,016,757			-\$108,141,233	\$738,299,973			
1		POWER PRODUCTION EXPENSES													
2		STEAM POWER GENERATION													
3	500,000	OPERATION & MAINTENANCE EXPENSE	\$12,496,889				E-4	\$12,340,106		52.5300%	\$0	\$6,482,258			
4	500,000	Prod Stm Oper- Suprv & Engineering	\$20,566				E-5	\$125,656		100.0000%	\$0	\$125,656			
5	500,000	Prod Steam Oper - lat 1&2 - 100% MO	\$43,241				E-6	\$43,241		0.0000%	\$0	\$0			
6	501,000	Prod Steam Oper - lat 1&2 - 100% KS	\$253,384,698				E-7	\$202,809,665		57.1900%	\$0	\$115,986,848			
7	501,000	Fuel Expense - Coal	\$9,003,895				E-8	\$9,722,275		57.1900%	\$0	\$5,560,169			
8	501,200	Fuel Expense - Oil	\$793,462				E-9	\$498,804		57.1900%	\$0	\$285,266			
9	501,200	Fuel Expense - Gas	\$455,772				E-10	\$455,772		57.1900%	\$0	\$260,656			
10	501,400	Fuel Expense - Residual	\$0					\$0			\$0	\$0			

Line Number	A Account Number	B Income Description	C Test Year		D Test Year Labor	E Test Year		F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)		I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
			Total (D+E)	Total		Non Labor	Total			Total						
11	501,300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,081,904	\$5,081,904	\$0	\$5,081,904	E-11	\$136,807	\$5,218,711	57.1900%	\$0	\$2,984,581	\$0	\$2,984,581		
12	501,000	Fuel Expense - Unit Train Depreciation	\$701,973	\$701,973	\$0	\$701,973	E-12	-\$701,793	\$180	57.1900%	\$0	\$103	\$0	\$103		
13	501,000	Fuel Expense Other (Labor)	\$7,271,252	\$7,271,252	\$0	\$7,271,252	E-13	\$0	\$7,271,252	57.1900%	\$0	\$4,158,429	\$0	\$4,158,429		
14	501,500	Fuel Handling	\$3,747,802	\$3,747,802	\$0	\$3,747,802	E-14	\$0	\$3,747,802	100.0000%	\$0	\$2,143,368	\$0	\$2,143,368		
15	501,000	100% MO STB - (Surface Trap Bound)	-\$101,759	-\$101,759	\$0	-\$101,759	E-15	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759		
16	501,000	100%-KS-STB (Surface Trap Bound)	-\$263,816	-\$263,816	\$0	-\$263,816	E-16	\$0	-\$263,816	0.0000%	\$0	\$0	\$0	\$0		
17	501,000	Fuel Expense Coal Inventory Adjust-Origins	\$0	\$0	\$0	\$0	E-17	\$0	\$0	57.1900%	\$0	\$0	\$0	\$0		
18	501,000	Fuel Expense 2 - Unit Train Depreciation	\$0	\$0	\$0	\$0	E-18	\$0	\$0	57.1900%	\$0	\$0	\$0	\$0		
19	502,000	Steam Operating Expense	\$15,758,220	\$15,758,220	\$0	\$15,758,220	E-19	\$1,322,466	\$17,080,686	52.5300%	\$0	\$8,972,484	-\$16,898	\$8,989,382		
20	502,000	Steam Operating Expense 100% MO	\$80,402	\$80,402	\$0	\$80,402	E-20	-\$182,031	-\$101,629	100.0000%	\$0	-\$101,629	\$0	-\$101,629		
21	502,000	Steam Operating Expense 100% KS	\$69,017	\$69,017	\$0	\$69,017	E-21	\$0	\$69,017	0.0000%	\$0	\$0	\$0	\$0		
22	505,000	Steam Operating Electric Expense	\$6,674,137	\$6,674,137	\$0	\$6,674,137	E-22	\$20,298	\$6,694,435	52.5300%	\$0	\$3,516,587	-\$9,386	\$3,525,973		
23	505,000	Steam Operating Electric Expense 100% MO	\$455	\$455	\$0	\$455	E-23	-\$21,123	-\$20,668	100.0000%	\$0	-\$20,668	\$0	-\$20,668		
24	505,000	Steam Operating Electric Expense 100% KS	\$957	\$957	\$0	\$957	E-24	\$0	\$957	0.0000%	\$0	\$0	\$0	\$0		
25	506,000	Misc Other Power Expenses	\$9,920,783	\$9,920,783	\$0	\$9,920,783	E-25	\$292,015	\$10,212,798	100.0000%	\$0	\$5,364,783	-\$8,147	\$5,372,930		
26	506,000	Misc Other Power Expenses 100% MO	\$3,816	\$3,816	\$0	\$3,816	E-26	\$95,252	\$99,068	100.0000%	\$0	\$99,068	-\$13,880	\$112,948		
27	506,000	Misc Other Power Expenses 100% KS	\$7,987	\$7,987	\$0	\$7,987	E-27	\$0	\$7,987	0.0000%	\$0	\$0	\$0	\$0		
28	507,000	Steam Operating Expense Rents	\$187,058	\$187,058	\$0	\$187,058	E-28	-\$3,001	\$184,057	52.5300%	\$0	\$96,685	\$0	\$96,685		
29	507,000	Steam Operating Expense Rents 100% MO	\$10	\$10	\$0	\$10	E-29	\$2,479	\$2,489	100.0000%	\$0	\$2,489	\$0	\$2,489		
30	507,000	Steam Operating Expense Rents 100% KS	\$16	\$16	\$0	\$16	E-30	\$0	\$16	0.0000%	\$0	\$0	\$0	\$0		
31	509,000	NOX/Other Allowances - Allocated	-\$26,036	-\$26,036	\$0	-\$26,036	E-31	\$0	-\$26,036	57.1900%	\$0	-\$14,890	\$0	-\$14,890		
32	509,000	Amort of SO2 Allowances-Allocated	\$0	\$0	\$0	\$0	E-32	-\$538	-\$538	57.1900%	\$0	-\$308	\$0	-\$308		
33	509,000	Amort of SO2 Allowances - MO	-\$959,236	-\$959,236	\$0	-\$959,236	E-33	-\$1,242,439	-\$2,201,675	100.0000%	\$0	-\$2,201,675	\$0	-\$2,201,675		
34	509,000	Amort of SO2 Allowances - KS	-\$1,401,031	-\$1,401,031	\$0	-\$1,401,031	E-34	\$0	-\$1,401,031	0.0000%	\$0	\$0	\$0	\$0		
35		TOTAL OPERATION & MAINTENANCE EXPENSE	\$323,052,434	\$323,052,434	\$0	\$323,052,434		-\$50,484,612	\$272,567,822		\$0	\$153,598,501	-\$75,486	\$153,673,987		
36		TOTAL STEAM POWER GENERATION	\$323,052,434	\$323,052,434	\$0	\$323,052,434		-\$50,484,612	\$272,567,822		\$0	\$153,598,501	-\$75,486	\$153,673,987		
37		ELECTRIC MAINTENANCE EXPENSE														
38	510,000	Steam Maintenance Suprv & Engineering	\$5,745,951	\$5,745,951	\$0	\$5,745,951	E-38	\$69,653	\$5,815,604	52.5300%	\$0	\$3,054,937	\$0	\$3,054,937		
39	510,000	Steam Maintenance 100% MO	\$2,291	\$2,291	\$0	\$2,291	E-39	-\$22,520	-\$20,239	100.0000%	\$0	-\$20,239	\$0	-\$20,239		
40	510,000	Steam Maintenance 100% KS	\$4,797	\$4,797	\$0	\$4,797	E-40	\$0	\$4,797	0.0000%	\$0	\$0	\$0	\$0		
41	511,000	Maintenance of Structures	\$5,060,481	\$5,060,481	\$0	\$5,060,481	E-41	\$300,555	\$5,361,036	52.5300%	\$0	\$2,816,152	-\$2,177	\$2,818,329		
42	511,000	Maintenance of Structures 100% MO	\$3,674	\$3,674	\$0	\$3,674	E-42	\$48,519	\$48,519	100.0000%	\$0	\$48,519	\$0	\$48,519		
43	511,000	Maintenance of Structures 100% KS	\$7,718	\$7,718	\$0	\$7,718	E-43	\$0	\$7,718	0.0000%	\$0	\$0	\$0	\$0		
44	512,000	Maintenance of Boiler Plant Labor	\$10,814,543	\$10,814,543	\$0	\$10,814,543	E-44	-\$36,347	\$10,778,196	52.5300%	\$0	\$5,661,786	-\$19,093	\$5,680,879		
45	512,000	Maintenance of Boiler Plant Non Labor	\$21,019,051	\$21,019,051	\$0	\$21,019,051	E-45	\$1,077,351	\$22,096,402	52.5300%	\$0	\$11,607,240	\$0	\$11,607,240		
46	512,000	Maintenance latan 1&2 100% MO	\$452,874	\$452,874	\$0	\$452,874	E-46	-\$215,466	-\$237,340	100.0000%	\$0	-\$237,340	\$0	-\$237,340		
47	512,000	Maintenance of Electric Plant	\$7,036,894	\$7,036,894	\$0	\$7,036,894	E-47	\$0	\$7,036,894	52.5300%	\$0	\$4,030,765	-\$3,669	\$4,034,434		
48	513,000	Maintenance of Electric Plant 100% MO	\$72,571	\$72,571	\$0	\$72,571	E-48	\$636,389	\$708,960	100.0000%	\$0	\$708,960	\$0	\$708,960		
49	513,000	Maintenance of Electric Plant 100% KS	\$152,584	\$152,584	\$0	\$152,584	E-49	\$0	\$152,584	0.0000%	\$0	\$0	\$0	\$0		
50	514,000	Mice Misc Steam Plant 100% MO	\$9,622	\$9,622	\$0	\$9,622	E-50	-\$6,221	\$3,401	100.0000%	\$0	\$3,401	\$0	\$3,401		
51	514,000	Maintenance of Miscellaneous Steam Plant	\$506,553	\$506,553	\$0	\$506,553	E-51	\$17,623	\$524,176	52.5300%	\$0	\$275,350	-\$121	\$275,471		
52	514,000	Mice Misc Steam Plant 100% KS	\$20,231	\$20,231	\$0	\$20,231	E-52	\$0	\$20,231	0.0000%	\$0	\$0	\$0	\$0		
53		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$51,125,229	\$51,125,229	\$0	\$51,125,229		\$1,880,400	\$53,005,629		\$0	\$27,564,978	-\$25,060	\$27,590,038		
54		NUCLEAR POWER GENERATION														
55		NUCLEAR POWER GENERATION														
56		OPERATION - NUCLEAR														

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Labor L + M = K	M MO Adj. Juris. Non Labor
57	517,000	Prod Nuclear Oper- Superv & Engineer	\$7,044,762	\$0	\$7,044,762	E-57	\$82,354	\$7,127,116	52.5300%	\$0	\$3,743,874	\$43,261	\$3,700,613
58	518,000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,962,993	\$0	\$18,962,993	E-58	\$13,034,577	\$31,997,570	57.1900%	\$0	\$18,299,410	\$0	\$18,299,410
59	518,200	Prod Nuclear-Disposal Costs	\$2,813,868	\$0	\$2,813,868	E-59	-\$2,813,868	\$0	57.1900%	\$0	\$0	\$0	\$0
60	518,000	KS DOE Refund	-\$15,109	\$0	-\$15,109	E-60	\$0	-\$15,109	0.0000%	\$0	\$0	\$0	\$0
61	519,000	Cost of Oil	\$442,310	\$0	\$442,310	E-61	-\$75,380	\$366,930	57.1900%	\$0	\$209,847	\$0	\$209,847
62	519,000	Coolants and Water	\$2,694,784	\$0	\$2,694,784	E-62	\$37,189	\$2,731,973	52.5300%	\$0	\$1,435,105	\$19,535	\$1,415,570
63	520,000	Steam Expense	\$16,068,779	\$0	\$16,068,779	E-63	\$178,436	\$16,247,215	52.5300%	\$0	\$8,534,662	\$93,732	\$8,440,930
64	523,000	Electric Expense	\$1,023,804	\$0	\$1,023,804	E-64	\$16,967	\$1,040,771	52.5300%	\$0	\$546,717	\$8,913	\$537,804
65	524,000	Misc. Nuclear Power Expenses-Allocated	\$13,772,019	\$0	\$13,772,019	E-65	\$187,004	\$13,959,023	52.5300%	\$0	\$7,332,675	\$98,233	\$7,234,442
66	524,000	Misc. Nuclear Power Expenses - 100% MO	\$915,029	\$0	\$915,029	E-66	\$0	\$915,029	100.0000%	\$0	\$0	\$0	\$0
67	524,000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-67	\$0	\$1,281,264	100.0000%	\$0	\$0	\$0	\$0
68	524,000	Decommissioning-Kansas	\$2,095,602	\$0	\$2,095,602	E-68	\$0	\$2,095,602	0.0000%	\$0	\$0	\$0	\$0
69	524,000	Decommissioning-FERC	\$35,748	\$0	\$35,748	E-69	\$0	\$35,748	0.0000%	\$0	\$0	\$0	\$0
70	524,000	Refueling Outage Amort	\$4,391,568	\$0	\$4,391,568	E-70	\$0	\$5,719,664	52.5300%	\$0	\$3,004,539	\$0	\$3,004,539
71	524,950	W/C Outage Oper Amort 100% MO	\$95,690	\$0	\$95,690	E-71	\$0	\$95,690	100.0000%	\$0	\$0	\$0	\$0
72	524,950	Rents	\$0	\$0	\$0	E-72	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0
73	525,000	TOTAL OPERATION - NUCLEAR	\$71,223,111	\$0	\$71,223,111	E-73	\$11,975,375	\$83,198,486	52.5300%	\$0	\$44,483,783	\$263,674	\$44,220,109
74		MAINTENANCE - NP	\$8,454,001	\$0	\$8,454,001	E-74	-\$1,828,604	\$6,625,397	52.5300%	\$0	\$3,480,321	\$30,976	\$3,449,345
75	528,000	Prod Nuclear Maint- Suprv & Engineer	\$2,842,574	\$0	\$2,842,574	E-75	\$5,337	\$2,847,911	52.5300%	\$0	\$1,496,007	\$33,702	\$1,462,305
76	529,000	Prod Nuclear Maint- Maint of Structures	-\$5,225,068	\$0	-\$5,225,068	E-76	\$4,015,037	-\$1,210,031	52.5300%	\$0	-\$663,630	\$34,120	-\$629,510
77	530,000	Refueling Outage Amortization	\$218,426	\$0	\$218,426	E-77	\$0	\$218,426	100.0000%	\$0	\$218,426	\$28,219	\$180,207
78	530,000	Refueling Outage Amortization (MO Only)	\$9,453,482	\$0	\$9,453,482	E-78	-\$3,197,473	\$6,256,009	52.5300%	\$0	\$3,286,281	\$20,445	\$3,265,836
79	530,000	Prod Nuclear Maint- Maint of Miscal Plant	\$2,768,871	\$0	\$2,768,871	E-79	-\$7,452	\$2,691,419	52.5300%	\$0	\$1,415,379	\$148,462	\$1,266,917
80	531,000	TOTAL MAINTENANCE - NP	\$30,297,214	\$0	\$30,297,214	E-80	\$4,248,517	\$34,545,731	52.5300%	\$0	\$18,250,558	\$148,462	\$18,102,096
81	532,000	TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325	E-81	\$16,223,892	\$117,744,217	52.5300%	\$0	\$62,734,341	\$412,136	\$62,322,205
82		HYDRAULIC POWER GENERATION											
83		OPERATION - HP											
84		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
85		MAINTENANCE - HP											
86		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
87		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		OTHER POWER GENERATION											
89		OPERATION - OP											
90		Prod Turbine Oper Suprv & Engineer	\$893,180	\$0	\$893,180	E-90	-\$2,440	\$890,740	52.5300%	\$0	\$469,905	-\$1,282	\$468,623
91		Other Pwr Oper - Fuel Expenses (labor)	\$59,339	\$0	\$59,339	E-91	-\$159	\$59,180	57.1900%	\$0	\$33,845	-\$91	\$33,754
92		Fuel Handling (non-labor)	\$79,936	\$0	\$79,936	E-92	\$0	\$79,936	57.1900%	\$0	\$45,715	\$0	\$45,715
93		Other Fuel Expense - Oil	\$451,717	\$0	\$451,717	E-93	-\$451,717	\$0	57.1900%	\$0	\$0	\$0	\$0
94		Other Fuel Expense - Gas	\$13,955,927	\$0	\$13,955,927	E-94	-\$10,788,412	\$3,167,515	57.1900%	\$0	\$1,811,502	\$0	\$1,811,502
95		Other Fuel Expense - Hedging - MO Only	\$93,754	\$0	\$93,754	E-95	\$0	\$93,754	100.0000%	\$0	\$93,754	\$0	\$93,754
96		Other Fuel Expense - Additives	\$52,196	\$0	\$52,196	E-96	-\$52,237	-\$41	57.1900%	\$0	-\$23	-\$23	\$0
97		TOTAL OPERATION - OP	\$893,180	\$0	\$893,180	E-97	-\$2,440	\$890,740	52.5300%	\$0	\$469,905	-\$1,282	\$468,623
98		OTHER POWER GENERATION											
99		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325		\$16,223,892	\$117,744,217	52.5300%	\$0	\$62,734,341	\$412,136	\$62,322,205

Line Number	Account Number	Income Description	C		D	E		F	G	H		I	J	K	L	M
			Total (D+E)	Test Year		Test Year Non Labor	Adjust. Number			Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)					
100	548,000	Other Power Generation Exp	\$1,598,648		\$0	\$1,598,648	E-100	-\$3,199	\$1,595,449	52.5300%	\$0	\$0	\$838,090	-\$1,680	\$839,770	
101	549,000	Misc Other Power Generation Exp.	\$291,340		\$0	\$291,340	E-101	\$0	\$291,340	52.5300%	\$0	\$0	\$152,876	-\$165	\$153,041	
102	550,000	Other Generation Rents	\$0		\$0	\$0	E-102	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0	\$0	
103		TOTAL OPERATION - OP	\$17,476,037		\$0	\$17,476,037		-\$11,298,479	\$6,177,558		\$0	\$0	\$3,443,664	-\$3,241	\$3,446,905	
104		MAINTENANCE - OP														
105	551,000	On Maint-Supr Eng Struct Gen & Misc.	\$832,110		\$0	\$832,110	E-105	-\$1,094	\$831,016	52.5300%	\$0	\$0	\$436,532	-\$575	\$437,107	
106	552,000	Other Gen Maint of Structures	\$346,073		\$0	\$346,073	E-106	\$29,913	\$375,986	52.5300%	\$0	\$0	\$197,505	-\$142	\$197,647	
107	553,000	Other Gen Maint of Gen Plant	\$1,458,478		\$0	\$1,458,478	E-107	-\$1,538	\$1,456,940	52.5300%	\$0	\$0	\$765,330	-\$808	\$766,138	
108	554,000	Other Gen Maint Misc. Other Gen Pt	\$267,084		\$0	\$267,084	E-108	-\$51	\$267,033	52.5300%	\$0	\$0	\$140,272	-\$27	\$140,299	
109		TOTAL MAINTENANCE - OP	\$2,903,745		\$0	\$2,903,745		\$27,230	\$2,930,975		\$0	\$0	\$1,539,639	-\$1,552	\$1,541,191	
110		TOTAL OTHER POWER GENERATION	\$20,379,782		\$0	\$20,379,782		-\$11,271,249	\$9,108,533		\$0	\$0	\$4,983,303	-\$4,793	\$4,988,096	
111		OTHER POWER SUPPLY EXPENSES														
112	555,000	Purchased Power-Energy	\$70,079,213		\$0	\$70,079,213	E-112	-\$64,035,546	\$6,043,667	57.19000%	\$0	\$0	\$3,456,373	\$0	\$3,456,373	
113	555,000	Purchased Power Capacity (Demand)	\$12,322,852		\$0	\$12,322,852	E-113	-\$7,569,331	\$4,753,521	52.5300%	\$0	\$0	\$2,497,025	\$0	\$2,497,025	
114	555,005	Purchased Power Energy Solar Contract 100% MO	\$0		\$0	\$0	E-114	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0	\$0	
115	555,020	Solar Renew Energy Credits (100% MO)	\$0		\$0	\$0	E-115	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0	\$0	
116	556,000	System Control and Load Dispatch	\$2,566,189		\$0	\$2,566,189	E-116	-\$6,662	\$2,559,527	52.5300%	\$0	\$0	\$1,344,519	-\$3,500	\$1,348,019	
117	557,000	Prod-Other-Other Expenses	\$6,880,785		\$0	\$6,880,785	E-117	-\$16,407	\$6,864,378	52.5300%	\$0	\$0	\$3,605,858	-\$7,294	\$3,613,152	
118		TOTAL OTHER POWER SUPPLY EXPENSES	\$91,849,039		\$0	\$91,849,039		-\$71,627,946	\$20,221,093		\$0	\$0	\$10,903,775	-\$10,794	\$10,914,569	
119		TOTAL POWER PRODUCTION EXPENSES	\$587,926,809		\$0	\$587,926,809		-\$115,279,515	\$472,647,294		\$0	\$0	\$259,784,898	\$296,003	\$259,488,895	
120		TRANSMISSION EXPENSES														
121		OPERATION - TRANSMISSION EXP.														
122	560,000	Trans Oper Suprv and Engrg	\$1,183,404		\$0	\$1,183,404	E-122	\$3,164	\$1,186,568	52.5300%	\$0	\$0	\$623,304	-\$1,438	\$624,742	
123	561,000	Trans Oper- Load Dispatch	\$5,075,671		\$0	\$5,075,671	E-123	\$282,882	\$5,358,553	52.5300%	\$0	\$0	\$2,814,848	-\$1,016	\$2,815,864	
124	562,000	Trans Oper- Station Expenses	\$281,070		\$0	\$281,070	E-124	-\$759	\$280,311	52.5300%	\$0	\$0	\$147,247	-\$399	\$147,646	
125	563,000	Trans Oper-OH Line Expense	\$252,373		\$0	\$252,373	E-125	-\$70	\$252,303	52.5300%	\$0	\$0	\$132,535	-\$37	\$132,572	
126	564,000	Transmission Operation-Underground Line Expense	\$0		\$0	\$0	E-126	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0	\$0	
127	565,000	Transmission of Electricity by Others	\$17,847,014		\$0	\$17,847,014	E-127	\$2,319,450	\$20,166,464	52.5300%	\$0	\$0	\$10,593,444	\$0	\$10,593,444	
128	566,000	Misc Transmision Expense	\$2,360,493		\$0	\$2,360,493	E-128	-\$4,037	\$2,356,456	52.5300%	\$0	\$0	\$1,237,846	-\$2,121	\$1,239,967	
129	567,000	Transmission Operation Rents	\$2,401,652		\$0	\$2,401,652	E-129	\$0	\$2,401,652	52.5300%	\$0	\$0	\$1,261,588	\$0	\$1,261,588	
130	575,000	Regional Transmission Operation	\$2,465,505		\$0	\$2,465,505	E-130	\$332,621	\$2,818,126	52.5300%	\$0	\$0	\$1,480,362	\$0	\$1,480,362	
131		TOTAL OPERATION - TRANSMISSION EXP.	\$31,867,182		\$0	\$31,867,182		\$2,953,251	\$34,820,433		\$0	\$0	\$18,291,174	-\$5,011	\$18,296,185	
132		MAINTENANCE - TRANSMISSION EXP.														
133	568,000	Trans Maint-Suprv and Engrg	\$1,156		\$0	\$1,156	E-133	\$38	\$1,194	52.5300%	\$0	\$0	\$627	\$0	\$627	
134	569,000	Trans Maintenance of Structures	\$9,362		\$0	\$9,362	E-134	\$5,930	\$15,292	52.5300%	\$0	\$0	\$8,033	-\$7	\$8,040	
135	570,000	Trans Maintenance of Station Equipment	\$702,881		\$0	\$702,881	E-135	-\$45,632	\$657,249	52.5300%	\$0	\$0	\$345,253	-\$702	\$345,955	
136	571,000	Trans Maintenance of Overhead Lines	\$3,336,333		\$0	\$3,336,333	E-136	\$87,047	\$3,423,380	52.5300%	\$0	\$0	\$1,798,301	-\$128	\$1,798,429	
137	572,000	Trans Maintenance of Underground Lines	\$256		\$0	\$256	E-137	\$5,493	\$5,749	52.5300%	\$0	\$0	\$3,020	\$0	\$3,020	
138	573,000	Trans Maintenanceof Misc. Trans Plant	\$17,264		\$0	\$17,264	E-138	\$1,761	\$19,025	52.5300%	\$0	\$0	\$9,994	-\$18	\$10,012	
139	576,000	Transmission Maintenance-Comp	\$0		\$0	\$0	E-139	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0	\$0	
140		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,067,252		\$0	\$4,067,252		\$54,637	\$4,121,889		\$0	\$0	\$2,165,228	-\$855	\$2,166,083	
141		TOTAL TRANSMISSION EXPENSES	\$35,934,434		\$0	\$35,934,434		\$3,007,888	\$38,942,322		\$0	\$0	\$20,456,402	-\$5,866	\$20,462,268	

Line Number	Account Number	Income Description	C		D	E		F	G		H	I	J	K	L	M
			Test Year Total (D+E)	Test Year Labor		Test Year Non Labor	Adjust. Number		Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)						
142		DISTRIBUTION EXPENSES														
143		OPERATION - DIST. EXPENSES														
144	580,000	Distrb Oper - Supr & Engineering	\$4,372,845	\$0		\$4,372,845	E-144	\$34,813	\$4,407,658	54.4317%	\$0	\$2,399,163	-\$4,266	\$2,403,429		
145	581,000	Distrb Oper - Load Dispatching	\$640,231	\$0		\$640,231	E-145	-\$1,093	\$639,138	54.4317%	\$0	\$347,894	-\$595	\$348,489		
146	582,000	Distrb Oper - Station Expense	\$456,145	\$0		\$456,145	E-146	-\$292	\$455,853	57.8733%	\$0	\$263,817	-\$169	\$263,986		
147	583,000	Distrb Oper OH Line Expense	\$1,303,456	\$0		\$1,299,576	E-147	-\$3,880	\$1,299,576	54.9105%	\$0	\$713,603	-\$2,143	\$715,746		
148	584,000	Distrb Oper UG Line Expense	\$1,837,210	\$0		\$1,837,210	E-148	-\$1,736	\$1,835,474	52.0322%	\$0	\$955,038	-\$903	\$955,941		
149	585,000	Distrb Oper Street Light & Signal Expense	\$30,415	\$0		\$30,415	E-149	-\$51	\$30,364	28.7396%	\$0	\$8,726	-\$15	\$8,741		
150	586,000	Distrb Oper Meter Expense	\$1,636,685	\$0		\$1,633,916	E-150	-\$4,769	\$1,633,916	54.3101%	\$0	\$887,381	-\$2,590	\$889,971		
151	587,000	Distrb Oper Customer Install Expense	\$131,176	\$0		\$130,769	E-151	-\$407	\$130,769	74.3998%	\$0	\$97,292	-\$303	\$97,595		
152	588,000	Distr Oper Miscel Distr Expense	\$12,170,939	\$0		\$12,358,967	E-152	\$198,028	\$12,358,967	54.4317%	\$0	\$6,727,195	-\$18,357	\$6,745,552		
153	589,000	Distr Operations Rents	\$56,297	\$0		\$56,297	E-153	\$0	\$56,297	54.4317%	\$0	\$30,643	\$0	\$30,643		
154		TOTAL OPERATION - DIST. EXPENSES	\$22,637,399	\$0		\$22,848,012		\$210,613	\$22,848,012		\$0	\$12,430,752	-\$29,347	\$12,460,093		
155		MAINTENANCE - DISTRIB. EXPENSES														
156	590,000	Distrb Maint-Supr & Engineering	\$62,919	\$0		\$62,919	E-156	\$2,297	\$65,216	54.4317%	\$0	\$35,499	-\$84	\$35,583		
157	591,000	Distrb Maint-Structures	\$1,227,658	\$0		\$1,227,658	E-157	-\$4,163	\$1,223,495	49.6608%	\$0	\$607,588	-\$543	\$608,131		
158	592,000	Distrb Maint-Station Equipment	\$1,098,001	\$0		\$1,027,977	E-158	-\$70,024	\$1,027,977	57.8733%	\$0	\$594,942	-\$1,018	\$595,942		
159	593,000	Distrb Maint-OH lines	\$18,018,416	\$0		\$17,471,816	E-159	-\$546,600	\$17,471,816	54.9105%	\$0	\$9,593,862	-\$7,339	\$9,601,201		
160	594,000	Distrb Maint-Maint Undergrad Lines	\$885,230	\$0		\$885,230	E-160	\$233,013	\$1,118,243	52.0322%	\$0	\$581,846	-\$1,173	\$583,019		
161	595,000	Distrb Maint-Maint Line Transformer	\$736,716	\$0		\$734,193	E-161	-\$2,523	\$734,193	57.3172%	\$0	\$420,819	-\$1,035	\$421,854		
162	596,000	Distrb Maint- Maint St.Lights/Signal	\$1,202,812	\$0		\$1,256,568	E-162	\$53,756	\$1,256,568	28.7396%	\$0	\$361,133	-\$262	\$361,395		
163	597,000	Distrb Maint-Maint of Meters	\$548,747	\$0		\$549,538	E-163	-\$791	\$549,538	54.3101%	\$0	\$269,127	-\$702	\$269,829		
164	598,000	Distrb Maint-Maint Miscel Distrb Pin	\$685,868	\$0		\$700,006	E-164	\$14,138	\$700,006	54.4317%	\$0	\$381,026	-\$747	\$381,773		
165		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,466,367	\$0		\$24,093,032		-\$373,335	\$24,093,032		\$0	\$12,845,824	-\$12,903	\$12,858,727		
166		TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0		\$46,941,044		-\$162,722	\$46,941,044		\$0	\$25,276,576	-\$42,244	\$25,318,820		
167		CUSTOMER ACCOUNTS EXPENSE														
168	901,000	Cst Acct-Suprv Mtr Read Cict Miscel	\$1,119,947	\$0		\$1,119,947	E-168	\$7,239	\$1,127,186	52.9898%	\$0	\$597,294	-\$1,226	\$596,068		
169	902,000	Cust Accts Meter Reading Expense	\$3,944,398	\$0		\$3,940,236	E-169	-\$4,162	\$3,940,236	52.9898%	\$0	\$2,087,924	-\$2,205	\$2,090,129		
170	903,000	Customer Accts Records and Collection	\$12,479,358	\$0		\$12,454,370	E-170	-\$24,988	\$12,454,370	52.9898%	\$0	\$6,599,546	-\$13,241	\$6,612,787		
171	903,000	Customer Accounts - 100% MO	\$0	\$0		\$176,386	E-171	\$176,386	\$176,386	100.0000%	\$0	\$176,386	\$0	\$176,386		
172	904,000	Uncollectible Accounts-MO 100%	\$0	\$0		\$0	E-172	\$0	\$0	100.0000%	\$6,414,962	\$0	\$0	\$6,414,962		
173	904,000	Uncollectible Accts-KS	\$0	\$0		\$0	E-173	\$0,000%	\$0	0.0000%	\$0	\$0	\$0	\$0		
174	905,000	Miscel. Customer Accts Expense	\$1,061,160	\$0		\$1,179,158	E-174	\$117,998	\$2,240,318	52.9898%	\$6,414,962	\$0	\$1,187,140	-\$495	\$1,187,635	
175		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0		\$19,938,496		\$1,333,633	\$19,938,496		\$0	\$17,063,252	-\$17,167	\$17,080,419		
176		CUSTOMER SERVICE & INFO. EXP.														
177	907,000	Cst Service Suprv	\$215,178	\$0		\$214,459	E-177	-\$719	\$214,459	52.9898%	\$0	\$113,641	-\$381	\$114,022		
178	908,000	Customer Assistance Expense	\$623,192	\$0		\$622,213	E-178	-\$979	\$622,213	52.9898%	\$0	\$329,710	-\$350	\$330,060		
179	908,000	Cst Assistance Expense-100% MO	\$1,755,659	\$0		\$2,019,587	E-179	\$263,928	\$2,019,587	100.0000%	\$0	\$2,019,587	\$0	\$2,019,587		
180	908,000	Cust Asset Exp-100% KS	\$9,046,929	\$0		\$9,046,929	E-180	\$0	\$9,046,929	100.0000%	\$0	\$0	\$0	\$0		
181	908,000	Amort of Deferred DSM 100% MO	\$0	\$0		\$3,255,563	E-181	\$3,255,563	\$3,255,563	100.0000%	\$0	\$3,255,563	\$0	\$3,255,563		
182	908,000	Public Information	\$0	\$0		\$0	E-182	\$0	\$0	52.9898%	\$0	\$0	\$0	\$0		
183	909,000	Information and Instruction Ads	\$129,357	\$0		\$128,515	E-183	-\$842	\$128,515	52.9905%	\$0	\$68,101	-\$187	\$68,288		
184	909,000	Info & Instru Adv- 100% MO	-\$6,373	\$0		\$50,986	E-184	\$59,359	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986		
185	910,000	Misc Customer Accounts and Info Exp	\$2,209,863	\$0		\$2,213,384	E-185	\$4,121	\$2,213,384	52.9898%	\$0	\$1,173,185	-\$1,368	\$1,174,553		
186	910,000	Misc Customer Accounts and Info 100% MO	\$0	\$0		\$3,055,218	E-186	\$3,055,218	100.0000%	\$0	\$3,055,218	\$0	\$3,055,218			
187		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0		\$20,607,454		\$6,635,649	\$20,607,454		\$0	\$10,065,991	-\$2,286	\$10,068,277		

Line Number	Account Number	Income Description	C		D	E		F	G		H	I	J		K	L	M
			Test Year Total (D+E)	Test Year Labor		Test Year Non Labor	Adjust. Number		Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)			Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)			
188	911,000	SALES EXPENSES															
189	912,000	Sales Supervision	\$778	\$0	\$0	E-189	-\$2	\$776	52.9898%	\$0	\$411	-\$1	\$412				
190	913,000	Sales Demonstration and Selling	\$328,011	\$0	\$0	E-190	-\$868	\$327,143	52.9898%	\$0	\$173,352	-\$460	\$173,812				
191	916,000	Sales Advertising Expense	\$4,650	\$0	\$0	E-191	\$0	\$4,650	52.9898%	\$0	\$2,464	\$0	\$2,464				
192		Misc. Sales Expense	\$73,864	\$0	\$0	E-192	-\$230	\$73,634	52.9898%	\$0	\$39,018	-\$122	\$39,140				
193		TOTAL SALES EXPENSES	\$407,303	\$0	\$0		-\$1,100	\$406,203		\$0	\$215,245	-\$583	\$215,828				
194		ADMIN. & GENERAL EXPENSES															
195		OPERATION-ADMIN. & GENERAL EXP.															
196	920,000	Admin & Gen-Administrative Salaries	\$46,451,827	\$0	\$0	E-196	-\$13,334,615	\$33,117,212	53.1434%	\$0	\$17,599,613	-\$4,701,575	\$22,301,188				
197	920,000	Admin & Gen - Admin Salaries - 100% MO	\$1,471,854	\$0	\$0	E-197	-\$1,471,853	\$1	100.0000%	\$0	\$1	\$0	\$1				
198	920,000	Admin & Gen - Admin Salaries - 100% KS	\$923,442	\$0	\$0	E-198	\$0	\$923,442	0.0000%	\$0	\$0	\$0	\$0				
199	921,000	A & G Off Supply-Allocated	-\$359,144	\$0	\$0	E-199	-\$210,831	-\$569,975	57.1900%	\$0	-\$325,969	-\$77	-\$325,892				
200	921,000	A & G Off Supply-100% MO	\$47	\$0	\$0	E-200	-\$11,102	-\$11,055	100.0000%	\$0	-\$0	\$0	-\$0				
201	921,000	A & G Off Supply-100% KS	\$584,032	\$0	\$0	E-201	\$0	\$584,032	0.0000%	\$0	\$0	\$0	\$0				
202	922,000	Admin Expense Transfer Credit	-\$5,130,718	\$0	\$0	E-202	\$33,326	-\$5,097,392	57.1900%	\$0	-\$2,915,198	\$1,185	-\$2,916,383				
203	922,001	Admin Expense Trans. Credit	\$0	\$0	\$0	E-203	\$0	\$0	57.1900%	\$0	\$0	\$0	\$0				
204	923,000	Outside Services Employed-Allocated	\$9,824,711	\$0	\$0	E-204	-\$1,416,786	\$8,407,925	57.1900%	\$0	\$4,808,492	\$0	\$4,808,492				
205	923,000	Outside Services-100 % MO	\$2,406,085	\$0	\$0	E-205	-\$1,574,384	\$831,701	100.0000%	\$0	\$831,701	\$0	\$831,701				
206	923,000	Outside Services-100% KS	\$1,703,309	\$0	\$0	E-206	\$0	\$1,703,309	0.0000%	\$0	\$0	\$0	\$0				
207	924,000	Property Insurance	\$3,193,066	\$0	\$0	E-207	-\$674,318	\$2,518,748	53.4300%	\$0	\$1,345,767	\$0	\$1,345,767				
208	925,000	Injuries and Damages	\$8,200,183	\$0	\$0	E-208	-\$1,661,871	\$6,538,312	53.1434%	\$0	\$3,474,681	\$4	\$3,474,677				
209	926,000	Employee Pensions	\$41,323,418	\$0	\$0	E-209	\$6,292,824	\$47,606,242	53.1434%	\$0	\$25,299,575	-\$319	\$25,299,894				
210	926,000	Employee Benefits - OPEB	\$7,817,668	\$0	\$0	E-210	\$888,012	\$8,705,680	53.1434%	\$0	\$4,626,494	\$0	\$4,626,494				
211	926,000	Employee Benefits-OPEB MO	\$25,879	\$0	\$0	E-211	-\$25,879	\$0	100.0000%	\$0	\$0	\$0	\$0				
212	926,000	Other Miscellaneous-EMPLOYEE Benefits	\$21,256,647	\$0	\$0	E-212	\$0	\$21,256,647	53.1434%	\$0	\$11,296,505	\$0	\$11,296,505				
213	927,000	Franchise Requirements	\$0	\$0	\$0	E-213	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0				
214	928,003	Reg Comm Exp-FERC Assessment	\$1,191,693	\$0	\$0	E-214	\$15,641	\$1,207,334	57.1900%	\$0	\$690,474	\$0	\$690,474				
215	928,000	Reg Comm Exp- 100% Wholesale	\$1,082,064	\$0	\$0	E-215	\$0	\$1,082,064	0.0000%	\$0	\$0	\$0	\$0				
216	928,002	Reg Comm Exp- KCC Assessment 100% to KS	\$1,000,701	\$0	\$0	E-216	\$0	\$1,000,701	0.0000%	\$0	\$0	\$0	\$0				
217	928,001	Reg Comm Exp- MPPSC Assessment 100% to MO	\$1,000,701	\$0	\$0	E-217	\$234,077	\$1,234,778	100.0000%	\$0	\$1,234,778	\$0	\$1,234,778				
218	928,011	Reg Comm Exp- Mo Proceeding 100% to MO	\$2,616,952	\$0	\$0	E-218	\$240,463	\$2,857,415	100.0000%	\$0	\$2,857,415	-\$2,347	\$2,859,762				
219	928,012	Reg Comm Exp- Ks Proceeding 100% to KS	\$7,441,150	\$0	\$0	E-219	-\$1,955	\$7,439,195	0.0000%	\$0	\$0	\$0	\$0				
220	928,020	Reg Comm Exp - FERC Proceedings - Allocated	\$401,663	\$0	\$0	E-220	-\$304	\$401,359	57.1900%	\$0	\$229,537	-\$174	\$229,711				
221	928,023	Reg Comm Exp- FERC Proceedings 100% to FERC	\$0	\$0	\$0	E-221	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0				
222	928,030	Lead Research Expenses-100% to Missouri	\$37,206	\$0	\$0	E-222	-\$125	\$37,081	100.0000%	\$0	\$37,081	-\$125	\$37,206				
223	928,000	Miscellaneous Commission Expense	\$16,439	\$0	\$0	E-223	\$53	\$16,386	52.5300%	\$0	\$8,607	-\$28	\$8,635				
224	930,100	Duplicate Charges-Credit	-\$61,172	\$0	\$0	E-224	-\$0	-\$61,172	53.4300%	\$0	-\$32,684	-\$0	-\$32,684				
225	930,100	General Advertising Expense	\$271,964	\$0	\$0	E-225	-\$90,295	\$181,669	52.9905%	\$0	\$96,286	-\$270	\$96,538				
226	930,200	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-226	-\$1,624,215	-\$1,624,215	100.0000%	\$0	-\$1,624,215	\$0	-\$1,624,215				
227	930,200	Misc. General Expense	\$6,127,172	\$0	\$0	E-227	-\$213,727	\$5,913,445	57.1900%	\$0	\$3,381,899	-\$32	\$3,381,931				
228	931,000	Admin & General Expense-Rents	\$6,164,681	\$0	\$0	E-228	\$163,375	\$6,328,056	57.1900%	\$0	\$3,619,015	\$0	\$3,619,015				
229	931,000	A&G Expense - Rents - 100% MO	\$1,488,864	\$0	\$0	E-229	-\$393,766	\$1,095,078	100.0000%	\$0	\$1,095,078	\$0	\$1,095,078				
230	931,000	A&G Expense - Rents - 100% KS	\$766,839	\$0	\$0	E-230	\$0	\$766,839	0.0000%	\$0	\$0	\$0	\$0				
231	933,000	Transportation Expense	-\$530	\$0	\$0	E-231	-\$2,773,043	-\$2,773,573	54.4317%	\$0	-\$1,509,703	\$0	-\$1,509,703				
232		TOTAL OPERATION-ADMIN. & GENERAL EXP.	\$168,237,992	\$0	\$0		-\$17,621,424	\$150,616,568		\$0	\$76,114,157	-\$4,703,756	\$80,817,915				

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
233		MAINT., ADMIN., & GENERAL EXP.	\$4,843,326	\$0	\$4,843,326	E-234	-\$12,700	\$4,830,626	53.4300%	\$0	\$2,581,004	-\$60	\$2,581,064
234	935,000	Maint. Of General Plant	\$4,843,326	\$0	\$4,843,326		-\$12,700	\$4,830,626		\$0	\$2,581,004	-\$60	\$2,581,064
235		TOTAL MAINT., ADMIN., & GENERAL EXP.											
236		TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318		-\$17,634,124	\$155,447,194		\$0	\$78,695,161	-\$4,703,818	\$83,398,979
237		DEPRECIATION EXPENSE											
238	403,000	Depreciation Expense, Dep. Exp.	\$165,805,274	See note (1)	See note (1)	E-238	See note (1)	\$165,805,274	53.4300%	\$10,326,671	\$98,916,429	See note (1)	See note (1)
239	403,000	Hawthorn 5 Settlement-Depreciation	\$0	\$0	\$0	E-239	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
240	703,001	Other Depreciation	\$0	\$0	\$0	E-240	\$0	\$0	100.0000%	\$10,326,671	\$98,916,429	\$0	\$0
241		TOTAL DEPRECIATION EXPENSE	\$165,805,274	\$0	\$0		\$0	\$165,805,274		\$10,326,671	\$98,916,429	\$0	\$0
242		AMORTIZATION EXPENSE											
243	704,000	Amortization of Limited Term Plant-Allocated	\$1,383,426	\$0	\$1,383,426	E-243	\$52,063	\$1,435,489	53.4300%	\$0	\$766,982	\$0	\$766,982
244	704,000	Regulatory Plan Credit Rate Amort KS-	\$5,500,000	\$0	\$5,500,000	E-244	\$0	\$5,500,000	0.0000%	\$0	\$0	\$0	\$0
245	704,000	Regulatory Plan Credit Rate Amortization - MO	\$5,833,333	\$0	\$5,833,333	E-245	-\$5,833,333	\$0	100.0000%	\$0	\$0	\$0	\$0
246	704,000	100% Case No. ER-2009-0089											
247	704,000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$6,255,566	\$0	\$6,255,566	E-246	-\$6,255,566	\$0	100.0000%	\$0	\$0	\$0	\$0
248	705,000	Regulatory Plan Credit Rate Amort-MO 100%-Case No. ER-2006-0314	\$12,646,119	\$0	\$12,646,119	E-247	-\$12,646,119	\$0	100.0000%	\$0	\$0	\$0	\$0
249	707,400	Amortization of Other Plant Expense	\$12,917,966	\$0	\$12,917,966	E-248	-\$796,310	\$12,122,656	53.4300%	-\$1,129,832	\$6,347,303	\$0	\$6,347,303
250	711,100	Regulatory Credits	-\$9,373,717	\$0	-\$9,373,717	E-249	\$0	-\$9,373,717	0.0000%	\$0	\$0	\$0	\$0
251	711,100	Accretion Exp-ARO	\$8,361,124	\$0	\$8,361,124	E-250	\$0,000,000	\$8,361,124	0.0000%	\$0	\$0	\$0	\$0
252	705,000	Write Down - Emissions Allowance Liability (Wholesale)	-\$733,001	\$0	-\$733,001	E-251	\$0	-\$733,001	0.0000%	\$0	\$0	\$0	\$0
253	705,000	Amortization of Iatan Reg Asset MO	\$333,855	\$0	\$333,855	E-252	\$0	\$333,855	100.0000%	\$792,815	\$1,126,670	\$0	\$1,126,670
254	705,000	Amortization of Iatan Reg Asset KS	\$50,632	\$0	\$50,632	E-253	\$0	\$50,632	0.0000%	\$0	\$0	\$0	\$0
255		TOTAL AMORTIZATION EXPENSE	\$1,315,691	\$0	\$1,315,691	E-254	\$0	\$1,315,691	0.0000%	\$0	\$0	\$0	\$0
256		OTHER OPERATING EXPENSES	\$44,490,994	\$0	\$44,490,994		-\$25,478,266	\$19,012,729		-\$337,917	\$7,240,955	\$0	\$7,240,955
257	708,000	Taxes Other than Income - Property Tax	\$71,316,232	\$0	\$71,316,232	E-257	\$5,433,771	\$76,750,003	53.4300%	\$0	\$41,007,527	\$0	\$41,007,527
258	708,000	Taxes Other than Income - Payroll Tax	\$12,831,060	\$0	\$12,831,060	E-258	-\$402,340	\$12,428,720	53.1434%	\$0	\$6,605,044	\$0	\$6,605,044
259	708,000	Other Miscellaneous Taxes	\$546,057	\$0	\$546,057	E-259	\$0	\$546,057	53.4300%	\$0	\$291,758	\$0	\$291,758
260	708,200	Gross Receipts Tax-100% MO	\$55,111,841	\$0	\$55,111,841	E-260	\$0	\$55,111,841	100.0000%	-\$55,111,841	\$0	\$0	\$0
261	708,300	KCMO City Earnings Tax-100% MO	-\$427,346	\$0	-\$427,346	E-261	\$0	-\$427,346	100.0000%	\$0	\$0	\$0	\$0
262		TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844		\$5,031,431	\$144,409,275		-\$55,111,841	\$47,476,983	\$0	-\$427,346
263		TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136		-\$142,547,126	\$1,084,157,285		-\$38,707,225	\$566,191,892	-\$4,475,961	\$470,751,424
264		NET INCOME BEFORE TAXES	\$316,312,347					\$458,859,472		-\$69,434,008	\$173,108,081		
265		INCOME TAXES											
266	709,100	Current Income Taxes	-\$33,452,067	See note (1)	See note (1)	E-266	See note (1)	-\$33,452,067	100.0000%	\$55,170,339	\$21,718,272	See note (1)	See note (1)
267		TOTAL INCOME TAXES											
268		DEFERRED INCOME TAXES											
269	710,100	Deferred Income Taxes - Def. Inc. Tax.	\$110,488,836	See note (1)	See note (1)	E-269	See note (1)	\$110,488,836	100.0000%	-\$88,330,234	\$22,158,602	See note (1)	See note (1)
270	711,410	Amortization of Deferred ITC	-\$1,837,381	\$0	-\$1,837,381	E-270	\$0	-\$1,837,381	100.0000%	-\$498,149	-\$1,339,232	\$0	-\$1,339,232
271	711,100	Amort of Excess Deferred Income Taxes	\$0	\$0	\$0	E-271	\$0	\$0	100.0000%	-\$358,777	-\$358,777	\$0	-\$358,777
272	820,001	Amort of Prior Deferred Taxes- tax rate change	\$0	\$0	\$0	E-272	\$0	\$0	100.0000%	-\$5,507,785	-\$5,507,785	\$0	-\$5,507,785

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
273	811 200	Amortization of R&D Credit	-\$64,704			E-273		-\$64,704	100.00000%	-\$129,407	-\$194,111		
274	809 000	Amortization Cost of Removal Slip ER-2007-0291	\$354,438					\$354,438	100.00000%	\$0	\$354,438		
275		TOTAL DEFERRED INCOME TAXES	\$108,941,189			E-274		\$108,941,189		-\$93,828,054	\$15,113,135		
276		NET OPERATING INCOME	\$240,823,225					\$383,370,350		-\$30,776,293	\$138,276,674		

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

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	\$577,950	\$577,950
	1. Remove Unbilled Revenues from Missouri Retail Rate Revenue (Lyons)		\$0	\$0		\$0	-\$3,955,067	
	2. To include a revenue growth adjustment (Lyons)		\$0	\$0		\$0	-\$618,664	
	3. Adjustment for Billing Corrections (Won)		\$0	\$0		\$0	\$568,858	
	4. Annualization of Large Power Service (Won)		\$0	\$0		\$0	\$102,064	
	5. Annualization for Rate Change (Won)		\$0	\$0		\$0	\$4,137,497	
	6. Weather Adjustment (Won)		\$0	\$0		\$0	-\$6,367,986	
	7. 365 Days Adjustment (Won)		\$0	\$0		\$0	\$967,156	
	8. Update Period Adjustment (Won)		\$0	\$0		\$0	\$5,744,092	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$55,104,841	-\$55,104,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,104,841	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$224,046	\$224,046
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$224,046	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$4,244,257	-\$4,244,257
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales. (Harris)		\$0	\$0		\$0	-\$4,244,257	
Rev-9	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	-\$3,002,473	-\$3,002,473
	1. To annualize revenues for firm off-system energy sales. (Harris)		\$0	\$0		\$0	-\$3,002,473	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-12	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$9,254,572	\$9,254,572
	1. To annualize the margin of non-firm off system sales (Harris)		\$0	\$0		\$0	\$8,958,043	
	2. To include purchases for resale not included in Schnitzer's model (Harris)		\$0	\$0		\$0	\$1,048,618	
	3. To include off system line loss not included in Schnitzer's model (Harris)		\$0	\$0		\$0	-\$562,114	
	4. To remove revenue neutrality uplift charges (Harris)		\$0	\$0		\$0	-\$518,237	
	5. To include sales recorded below the line on KCPL's books (Harris)		\$0	\$0		\$0	\$328,262	
Rev-13	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$55,838,793	-\$55,838,793
	1. To remove the costs of non-Firm off system sales. (Harris)		\$0	\$0		\$0	-\$55,838,793	
	No Adjustment		\$0	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-18	BPS in excess of 25% with Interest	449.101	\$0	\$0	\$0	\$0	-\$431	-\$431
	1. To eliminate carryover that was recalculated. (Harris)		\$0	\$0		\$0	-\$431	
Rev-19	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	-\$7,006	-\$7,006
	1. To remove Gross Receipts Taxes associated with Forfeited Discounts from the test year (Lyons)		\$0	\$0		\$0	-\$112,149	
	2. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	\$105,143	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	-\$25,127	-\$131,656	-\$156,783	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$25,127	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$44,596		\$0	\$0	
	3. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$76,052		\$0	\$0	
	4. To remove latan 2 bonus payments incorrectly booked to expense accounts		\$0	-\$100,200		\$0	\$0	
E-5	Prod Steam Oper - lat 1&2 - 100% MO	500.000	\$0	\$105,090	\$105,090	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$20,566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$125,656		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Fuel Expense - Coal	501.000	-\$24,438	-\$50,550,595	-\$50,575,033	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$24,438	\$0		\$0	\$0	
	2. To annualize Fuel Expense Coal and Freight. (Majors)		\$0	-\$49,951,749		\$0	\$0	
	3. To annualize Unit Train Maintenance, leases, and property taxes. (Majors)		\$0	-\$598,846		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	\$718,380	\$718,380	\$0	\$0	\$0
	1. To annualize Fuel Expense Oil. (Majors)		\$0	\$718,380		\$0	\$0	
E-9	Fuel Expense - Gas	501.200	\$0	-\$294,658	-\$294,658	\$0	\$0	\$0
	1. To annualize Fuel Expense Gas. (Majors)		\$0	-\$294,658		\$0	\$0	
E-11	Fuel Expense - Limestone, Ammonia, and PAC	501.300	\$0	\$136,807	\$136,807	\$0	\$0	\$0
	1. Remove excess ammonia costs from test year related to Hawthorn 5 SCR (Lyons)		\$0	-\$100,298		\$0	\$0	
	2. To annualize Fuel Additive Expense. (Majors)		\$0	\$237,105		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-12	Fuel Expense - Unit Train Depreciation	501.000	\$0	-\$701,793	-\$701,793	\$0	\$0	\$0
	1. To remove unit train depreciation annualized outside Account 501. (Majors)		\$0	-\$701,793		\$0	\$0	
E-19	Steam Operating Expense	502.000	-\$32,168	\$1,354,634	\$1,322,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$32,168	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,355,634		\$0	\$0	
	3. To remove latan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
E-20	Steam Operating Expense 100% MO	502.000	\$0	-\$182,031	-\$182,031	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$80,402		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$101,629		\$0	\$0	
E-22	Steam Operating Electric Expense	505.000	-\$17,868	\$38,166	\$20,298	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$17,868	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$38,166		\$0	\$0	
E-23	Steam Operating Electric Expense 100% MO	505.000	\$0	-\$21,123	-\$21,123	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$455		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$20,668		\$0	\$0	
E-25	Misc Other Power Expenses	506.000	-\$15,510	\$307,525	\$292,015	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$15,510	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$307,525		\$0	\$0	
E-26	Misc Other Power Expenses 100% MO	506.000	-\$13,880	\$109,132	\$95,252	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$13,880	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,816		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$112,948		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-28	Steam Operating Expense Rents	507.000	\$0	-\$3,001	-\$3,001	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,001		\$0	\$0	
E-29	Steam Operating Expense Rents 100% MO	507.000	\$0	\$2,479	\$2,479	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$10		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$2,489		\$0	\$0	
E-32	Amort of SO2 Allowances-Allocated	509.000	\$0	-\$538	-\$538	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances sold at EPA Auction after Case No. ER-2010-0355. (Harris)		\$0	-\$538		\$0	\$0	
E-33	Amort of SO2 Allowances - MO	509.000	\$0	-\$1,242,439	-\$1,242,439	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances prior to Case No. ER-2010-0355. (Harris)		\$0	-\$1,242,439		\$0	\$0	
E-38	Steam Maintenance Suprv & Engineering	510.000	\$0	\$69,653	\$69,653	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$70,653		\$0	\$0	
	2. To remove latan 2 bonus payments incorrectly booked to expense accounts (Hyneman)		\$0	-\$1,000		\$0	\$0	
E-39	Steam Maintenance 100% MO	510.000	\$0	-\$22,530	-\$22,530	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$2,291		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$20,239		\$0	\$0	
E-41	Maintenance of Structures	511.000	-\$4,144	\$304,699	\$300,555	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,144	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$304,699		\$0	\$0	
E-42	Maintenance of Structures 100% MO	511.000	\$0	\$44,845	\$44,845	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,674		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$48,519		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-44	Maintenance of Boiler Plant Labor	512.000	-\$36,347	\$0	-\$36,347	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$36,347	\$0		\$0	\$0	
E-45	Maintenance of Boiler Plant Non Labor	512.000	\$0	\$1,077,351	\$1,077,351	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,077,351		\$0	\$0	
E-46	Maintenance latan 1&2 100% MO	512.000	\$0	-\$215,486	-\$215,486	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$215,394		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$92		\$0	\$0	
E-48	Maintenance of Electric Plant	513.000	-\$6,985	\$643,354	\$636,369	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$129,562		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$6,985	\$0		\$0	\$0	
	3. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$513,792		\$0	\$0	
E-49	Maintenance of Electric Plant 100% MO	513.000	\$0	\$14,588	\$14,588	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$72,571		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$87,159		\$0	\$0	
E-51	Mtce Miscel Steam Plant 100% MO	514.000	\$0	-\$6,221	-\$6,221	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$9,622		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$3,401		\$0	\$0	
E-52	Maintenance of Miscellaneous Steam Plant	514.000	-\$231	\$17,854	\$17,623	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$231	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$17,854		\$0	\$0	
E-57	Prod Nuclear Oper- Superv & Engineer	517.000	\$82,354	\$0	\$82,354	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,354	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-58	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$13,034,577	\$13,034,577	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense. (Majors)		\$0	\$13,034,577		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Prod Nuclear-Disposal Costs	518.200	\$0	-\$2,813,868	-\$2,813,868	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense-Disposal. (Majors)		\$0	-\$2,813,868		\$0	\$0	
E-61	Cost of Oil	518.000	\$0	-\$75,380	-\$75,380	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense. (Majors)		\$0	-\$75,380		\$0	\$0	
E-62	Coolants and Water	519.000	\$37,189	\$0	\$37,189	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$37,189	\$0		\$0	\$0	
E-63	Steam Expense	520.000	\$178,436	\$0	\$178,436	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$178,436	\$0		\$0	\$0	
E-64	Electric Expense	523.000	\$16,967	\$0	\$16,967	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,967	\$0		\$0	\$0	
E-65	Misc. Nuclear Power Expenses-Allocated	524.000	\$187,004	\$0	\$187,004	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$187,004	\$0		\$0	\$0	
E-71	Refueling Outage Amort	524.950	\$0	\$1,328,096	\$1,328,096	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$1,328,096		\$0	\$0	
E-76	Prod Nuclear Maint- Suprv & Engineer	528.000	\$58,969	-\$1,887,573	-\$1,828,604	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$58,969	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,887,573		\$0	\$0	
E-77	Prod Nuclear Maint- Maint of Structures	529.000	\$64,158	-\$58,821	\$5,337	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$64,158	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$58,821		\$0	\$0	
E-78	Prod Nuclear Maint- Maint Reactor Pint	530.000	\$64,954	\$3,950,083	\$4,015,037	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$64,954	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	\$3,950,083		\$0	\$0	
E-79	Refueling Outage Amortization	530.000	\$0	\$5,328,672	\$5,328,672	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$5,328,672		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Prod Nuclear Maint- Maint	531.000	\$55,624	-\$3,253,097	-\$3,197,473	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$55,624	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$3,253,097		\$0	\$0	
E-82	Prod Nuclear Maint- Maint of Miscl Pint	532.000	\$38,920	-\$113,372	-\$74,452	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$38,920	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$113,372		\$0	\$0	
E-93	Prod Turbine Oper Suprv & Engineer	546.100	-\$2,440	\$0	-\$2,440	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,440	\$0		\$0	\$0	
E-94	Other Pwr Oper- Fuel Expense (labor)	547.000	-\$159	\$0	-\$159	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$159	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-96	Other Fuel Expense - Oil	547.000	\$0	-\$451,717	-\$451,717	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil. (Majors)		\$0	-\$451,717		\$0	\$0	
E-97	Other Fuel Expense - Gas	547.000	\$0	-\$10,788,412	-\$10,788,412	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas and Gas Transportation. (Majors)		\$0	-\$10,788,412		\$0	\$0	
E-99	Other Fuel Expense - Additives	547.000	-\$41	-\$52,196	-\$52,237	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$41	\$0		\$0	\$0	
	2. To annualize Gas Generation Additives		\$0	-\$52,196		\$0	\$0	
E-100	Other Power Generation Exp	548.000	-\$3,199	\$0	-\$3,199	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,199	\$0		\$0	\$0	
E-101	Misc Other Power Generation Exp.	549.000	-\$315	\$0	-\$315	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$315	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-105	Oth Maint-Supr Eng. Struct Gen & Misc.	551.000	-\$1,094	\$0	-\$1,094	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,094	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Other Gen Maint of Structures	552.000	-\$270	\$30,183	\$29,913	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$30,183		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$270	\$0		\$0	\$0	
E-107	Other Gen Maint of Gen Plant	553.000	-\$1,538	\$0	-\$1,538	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,538	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Other Gen Maint Misc. Other Gen Plt	554.000	-\$51	\$0	-\$51	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$51	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-112	Purchased Power-Energy	555.000	\$0	-\$64,035,546	-\$64,035,546	\$0	\$0	\$0
	1. To annualize Purchased Power-Energy. (Majors)		\$0	-\$64,035,546		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-113	Purchased Power Capacity (Demand)	555.000	\$0	-\$7,569,331	-\$7,569,331	\$0	\$0	\$0
	1. To annualize Purchased Power-Demand. (Majors)		\$0	-\$7,569,331		\$0	\$0	
E-116	System Control and Load Dispatch	556.000	-\$6,662	\$0	-\$6,662	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$6,662	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-117	Prod-Other-Other Expenses	557.000	-\$13,886	-\$2,521	-\$16,407	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$2,521		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$13,886	\$0		\$0	\$0	
E-122	Trans Oper Suprv and Engrg	560.000	-\$2,738	\$5,902	\$3,164	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,738	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include an annualized level of Short Term Incentive Compensation		\$0	\$5,902		\$0	\$0	
E-123	Trans Oper- Load Dispatch	561.000	-\$1,934	\$284,816	\$282,882	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,934	\$0		\$0	\$0	
	2. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$284,816		\$0	\$0	
E-124	Trans Oper- Station Expenses	562.000	-\$759	\$0	-\$759	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$759	\$0		\$0	\$0	
E-125	Trans Oper-OH Line Expense	563.000	-\$70	\$0	-\$70	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$70	\$0		\$0	\$0	
E-127	Transmission of Electricity by Others	565.000	\$0	\$2,319,450	\$2,319,450	\$0	\$0	\$0
	1. To annualize Account 565 Transmission of electricity by others (SPP) (Hyneman)		\$0	\$2,319,450		\$0	\$0	
E-128	Misc. Transmission Expense	566.000	-\$4,037	\$0	-\$4,037	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,037	\$0		\$0	\$0	
E-130	Regional Transmission Operation	575.000	\$0	\$352,621	\$352,621	\$0	\$0	\$0
	1. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$352,621		\$0	\$0	
E-133	Trans Maint-Suprv and Engrg	568.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$38		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-134	Trans Maintenance of Structures	569.000	-\$13	\$5,943	\$5,930	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,943		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$13	\$0		\$0	\$0	
E-135	Trans Maintenance of Station Equipment	570.000	-\$1,337	-\$44,295	-\$45,632	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	-\$44,295		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,337	\$0		\$0	\$0	
E-136	Trans Maintenance of Overhead Lines	571.000	-\$243	\$87,290	\$87,047	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$87,290		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$243	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-137	Trans Maintenance of Underground Lines	572.000	\$0	\$5,493	\$5,493	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,493		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-138	Trans Maintenance of Misc. Trans Plant	573.000	-\$35	\$1,796	\$1,761	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$1,796		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$35	\$0		\$0	\$0	
E-144	Distrb Oper - Supr & Engineering	580.000	-\$7,837	\$42,650	\$34,813	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$7,837	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$42,650		\$0	\$0	
E-145	Distrb Oper - Load Dispatching	581.000	-\$1,093	\$0	-\$1,093	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,093	\$0		\$0	\$0	
E-146	Distrb Oper - Station Expense	582.000	-\$292	\$0	-\$292	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$292	\$0		\$0	\$0	
E-147	Distrb Oper OH Line Expense	583.000	-\$3,902	\$22	-\$3,880	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,902	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$22		\$0	\$0	
E-148	Distrb Oper UG Line Expense	584.000	-\$1,736	\$0	-\$1,736	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,736	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Distrb Oper Street Light & Signal Expense	585.000	-\$51	\$0	-\$51	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$51	\$0		\$0	\$0	
E-150	Distrb Oper Meter Expense	586.000	-\$4,769	\$0	-\$4,769	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,769	\$0		\$0	\$0	
E-151	Distrb Oper Customer Install Expense	587.000	-\$407	\$0	-\$407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$407	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-152	Distr Oper Miscl Distr Expense	588.000	-\$33,724	\$221,752	\$188,028	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove vouchers booked prior to the test year (Majors)		\$0	\$228,509		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$33,724	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$153		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$6,910		\$0	\$0	
E-156	Distrib Maint-Suprv & Engineering	590.000	-\$155	\$2,452	\$2,297	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$2,452		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$155	\$0		\$0	\$0	
E-157	Distrib Maint-Structures	591.000	-\$1,094	-\$3,089	-\$4,183	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$3,089		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,094	\$0		\$0	\$0	
E-158	Distrib Maint-Station Equipment	592.000	-\$1,759	-\$68,265	-\$70,024	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$192,723		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$124,458		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,759	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	Distrib Maint-OH lines	593.000	-\$13,366	-\$533,234	-\$546,600	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$533,234		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$13,366	\$0		\$0	\$0	
E-160	Distrib Maint-Maint Undergrnd Lines	594.000	-\$2,254	\$235,267	\$233,013	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$235,267		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,254	\$0		\$0	\$0	
E-161	Distrib Maint-Maint Line Transformer	595.000	-\$1,806	-\$717	-\$2,523	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$717		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,806	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-162	Distrib Maint- Maint St Lights/Signal	596.000	-\$913	\$54,669	\$53,756	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$54,669		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$913	\$0		\$0	\$0	
E-163	Distrib Maint-Maint of Meters	597.000	-\$1,293	-\$51,916	-\$53,209	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$51,916		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,293	\$0		\$0	\$0	
E-164	Distrib Maint-Maint MiscI Distrb Pln	598.000	-\$1,373	\$15,511	\$14,138	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$15,511		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,373	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-168	Cst Acct-Suprv Mtr Read Clct MiscI	901.000	-\$2,314	\$9,553	\$7,239	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,314	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$9,553		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-169	Cust Accts Meter Reading Expense	902.000	-\$4,162	\$0	-\$4,162	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,162	\$0		\$0	\$0	
E-170	Customer Accts Records and Collection	903.000	-\$24,988	\$0	-\$24,988	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$24,988	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Customer Accounts - 100% MO	903.000	\$0	\$176,386	\$176,386	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct. 235 ending 3/31/12 (Gaskins)		\$0	\$176,386		\$0	\$0	
E-172	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$6,414,962	\$6,414,962
	1. To include an annualized level of bad debt expense (Lyons)		\$0	\$0		\$0	\$6,414,962	
E-174	MiscI. Customer Accts Expense	905.000	-\$935	\$1,180,093	\$1,179,158	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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 in cost of service bank fees for the sale of accounts receivable to KCREC (Harris)		\$0	\$1,189,659		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable (Harris)		\$0	-\$9,566		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$935	\$0		\$0	\$0	
E-177	Cst Service Suprv	907.000	-\$719	\$0	-\$719	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$719	\$0		\$0	\$0	
E-178	Customer Assistance Expense	908.000	-\$661	-\$318	-\$979	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$661	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$318		\$0	\$0	
E-179	Cst Assistance Expense-100% MO	908.000	\$0	\$263,928	\$263,928	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a regulatory asset for DSM advertising costs (Majors)		\$0	\$184,418		\$0	\$0	
	2. To include ERPP amortized costs over a 3-year period (Lyons)		\$0	\$79,510		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Amort of Deferred DSM 100% MO	908.000	\$0	\$3,255,563	\$3,255,563	\$0	\$0	\$0
	1. To include amortization for Vintage 3 ER-2009-0089 DSM deferral (Lyons)		\$0	\$335,163		\$0	\$0	
	2. To include amortization for Vintage 4 ER-2010-0355 DSM deferral (Lyons)		\$0	\$1,233,070		\$0	\$0	
	3. To include amortization for Vintage 5 ER-2012-0174 DSM deferral (Lyons)		\$0	\$1,687,330		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	Information and Instruction Ads	909.000	-\$353	-\$489	-\$842	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$353	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$489		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-184	Info & Instru Adv- 100% MO	909.000	\$0	\$59,359	\$59,359	\$0	\$0	\$0
	1. To include DSM advertising costs (Lyons)		\$0	\$13,437		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to establish regulatory asset for DSM advertising costs (Majors)		\$0	\$45,922		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-185	Misc Customer Accounts and Info Exp	910.000	-\$2,581	\$6,702	\$4,121	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$228		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,581	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$6,930		\$0	\$0	
E-186	Misc Customer Accounts and Info 100% MO	910.000	\$0	\$3,055,218	\$3,055,218	\$0	\$0	\$0
	1. To include an annualized level of Renewable Energy Costs through March 31, 2012. (Lyons)		\$0	\$1,372,438		\$0	\$0	
	2. To include a 3-Year Amortization of deferred Renewable Energy Costs. (Lyons)		\$0	\$1,682,780		\$0	\$0	
E-189	Sales Supervision	911.000	-\$2	\$0	-\$2	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2	\$0		\$0	\$0	
E-190	Sales Demonstration and Selling	912.000	-\$868	\$0	-\$868	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$868	\$0		\$0	\$0	
E-192	Misc. Sales Expense	916.000	-\$230	\$0	-\$230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$230	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-196	Admin & Gen-Administrative Salaries	920.000	-\$8,846,960	-\$4,487,655	-\$13,334,615	\$0	\$0	\$0
	1. To remove test year expenses related to KCPL's ORVS employee severance program (Hyneman)		-\$8,749,617	\$0		\$0	\$0	
	2. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$3,522,933		\$0	\$0	
	3. To reflect KCPL Adjustment CS-11 to remove executive discretionary bonuses and executive severance payments (Majors)		\$0	-\$1,073,523		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$97,343	\$0		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$108,801		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Admin & Gen - Admin Salaries - 100% MO	920.000	\$0	-\$1,471,853	-\$1,471,853	\$0	\$0	\$0
	1. To remove talent assessment amortization. (Hyneman)		\$0	-\$968,103		\$0	\$0	
	2. To remove test year transition costs amortization. (Majors)		\$0	-\$503,750		\$0	\$0	
E-199	A & G Off Supply- Allocated	921.000	-\$134	-\$210,697	-\$210,831	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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 employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$132,594		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct expense report items to below the line (Majors)		\$0	-\$2,918		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$53		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$260		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$134	\$0		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$83,319		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$8,447		\$0	\$0	
E-200	A & G Off Supply- 100% MO	921.000	\$0	-\$11,102	-\$11,102	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$47		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$11,055		\$0	\$0	
E-202	Admin Expense Transfer Credit	922.000	\$2,072	\$31,254	\$33,326	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,072	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Electricity & Employee Subsidized Parking (Prenger)		\$0	\$31,254		\$0	\$0	
E-204	Outside Services Employed-Allocated	923.000	\$0	-\$1,416,786	-\$1,416,786	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees (Majors)		\$0	-\$1,126,510		\$0	\$0	
	2. To remove Test Year Empire Arbitration Expenses (Majors)		\$0	-\$223,571		\$0	\$0	
	3. To remove test year expenses related to Advanced Coal Tax Credit Arbitration (Majors)		\$0	-\$11,175		\$0	\$0	
	4. To remove test year legal expenses to amend the Advanced Coal Tax MOU. (Majors)		\$0	-\$7,025		\$0	\$0	
	5. To remove test year Deloitte & Touche expenses related to non-regulated operations. (Majors)		\$0	-\$17,256		\$0	\$0	
	6. To remove test year Deloitte & Touche expenses related to the Advanced Coal Tax Credit (Majors)		\$0	-\$31,249		\$0	\$0	
E-205	Outside Services-100 % MO	923.000	\$0	-\$1,574,384	-\$1,574,384	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish regulatory liability for legal fee refunds (Majors)		\$0	-\$951,277		\$0	\$0	
	2. To annualize 3-year amortization of Arndt claim legal fee reimbursement. (Majors)		\$0	-\$184,970		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To annualize 3-year amortization of Eubank claim legal fee reimbursement. (Majors)		\$0	\$670,114		\$0	\$0	
	4. To remove test year amortization of transition costs (Majors)		\$0	-\$1,108,251		\$0	\$0	
E-207	Property Insurance	924.000	\$0	-\$674,318	-\$674,318	\$0	\$0	\$0
	3. To include an annualized level of property insurance. (Gaskins)		\$0	-\$674,318		\$0	\$0	
E-208	Injuries and Damages	925.000	\$8	-\$1,661,879	-\$1,661,871	\$0	\$0	\$0
	1. To include an annualized level of Injuries and Damages (Gaskins)		\$0	-\$1,414,646		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8	\$0		\$0	\$0	
	3. To include an annualized level of insurance. (Gaskins)		\$0	-\$247,233		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-209	Employee Pensions	926.000	-\$600	\$6,283,424	\$6,282,824	\$0	\$0	\$0
	1. To annualize unfunded SERP Pension expense to 2012 recurring monthly pension payments (Hyneman)		\$0	-\$442,006		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$600	\$0		\$0	\$0	
	3. To include an annualized level of pension expense (Hyneman)		\$0	\$374,240		\$0	\$0	
	4. To amortize FAS 87 Regulatory Asset (Hyneman)		\$0	\$3,550,534		\$0	\$0	
	5. To amortize FAS 88 OVRs Charge (Hyneman)		\$0	\$1,679,129		\$0	\$0	
	6. To amortize FAS 158 charge (Hyneman)		\$0	\$1,121,527		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-210	Employee Benefits - OPEB	926.000	\$0	\$888,012	\$888,012	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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 adjust test year 401k to an annualized level (Prenger)		\$0	-\$21,718		\$0	\$0	
	2. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$1,146,511		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits for Wolf Creek (Prenger)		\$0	\$182,503		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To annualize KCPL FAS 106 OPEB expense for KCPL plans and reflect WCNOB OPEB on pay-as-you go basis. (Hyneman)		\$0	-\$419,284		\$0	\$0	
E-211	Employee Benefits-OPEB-MO	926.000	\$0	-\$25,879	-\$25,879	\$0	\$0	\$0
	1. To annualize KCPL FAS 106 OPEB expense (Hyneman)		\$0	-\$25,879		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Reg Comm Exp-FERC Assessment	928.003	\$0	\$15,641	\$15,641	\$0	\$0	\$0
	1. To annualize current FERC Assessment expense (Prenger)		\$0	\$15,641		\$0	\$0	
E-217	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	\$234,077	\$234,077	\$0	\$0	\$0
	1. To annualize current PSC Assessment expense (Prenger)		\$0	\$234,077		\$0	\$0	
E-218	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	-\$2,347	\$242,810	\$240,463	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$1,845		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove rate case expense pursuant to Commission Order Case No ER-2010-0355 (Majors)		\$0	-\$244,674		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to remove over-amortization of 2007 rate case expenses (Majors)		\$0	-\$464,864		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$62,219		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,347	\$0		\$0	\$0	
	6. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$479,412		\$0	\$0	
	7. To annualize amortization of December 31, 2010, rate case expenses over 3 Years. (Majors)		\$0	\$755,201		\$0	\$0	
	8. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$264,262		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$476,361		\$0	\$0	
E-219	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	-\$1,955	\$0	-\$1,955	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,955	\$0		\$0	\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-220	Reg Comm Exp - FERC Proceedings - Allocated	928.020	-\$304	\$0	-\$304	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$304	\$0		\$0	\$0	
E-222	Load Research Expenses- 100% to Missouri	928.030	-\$125	\$0	-\$125	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$125	\$0		\$0	\$0	
E-223	Misellaneous Commission Expense	928.000	-\$53	\$0	-\$53	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$53	\$0		\$0	\$0	
E-225	General Advertising Expense	930.100	-\$510	-\$89,785	-\$90,295	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$510	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$89,785		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	General Advertising Expense - 100% MO	930.100	\$0	-\$1,624,215	-\$1,624,215	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	-\$1,624,215		\$0	\$0	
E-227	Misc. General Expense	930.200	-\$56	-\$213,671	-\$213,727	\$0	\$0	\$0
	1. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$247,392		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$41		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$56	\$0		\$0	\$0	
	4. To include annualized Dues and Donations (Prenger)		\$0	-\$120,579		\$0	\$0	
	5. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$163,199		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,858		\$0	\$0	
E-228	Admin & General Expense-Rents	931.000	\$0	\$163,375	\$163,375	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for additional rent payment in the test year (Majors)		\$0	\$163,375		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	A&G Expense - Rents - 100% MO	931.000	\$0	-\$393,786	-\$393,786	\$0	\$0	\$0
	6. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	-\$393,786		\$0	\$0	
E-231	Transportation Expense	933.000	\$0	-\$2,773,043	-\$2,773,043	\$0	\$0	\$0

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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 eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$2,773,043		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-234	Maint. Of General Plant	935.000	-\$113	-\$12,587	-\$12,700	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$113	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$12,587		\$0	\$0	
E-238	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,326,671	\$10,326,671
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$10,326,671	
E-243	Amortization of Limited Term Plant-Allocated	704.000	\$0	\$52,063	\$52,063	\$0	\$0	\$0
	1. To include amortization of limited term plant (Gaskins)		\$0	\$52,063		\$0	\$0	
E-245	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	704.000	\$0	-\$5,833,333	-\$5,833,333	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0089-100% MO (Featherstone)		\$0	-\$5,833,333		\$0	\$0	
E-246	Regulatory Plan Credit Rate Amortization-MO 100%- Case No. ER-2007-0291	704.000	\$0	-\$6,255,566	-\$6,255,566	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0291-100% MO (Featherstone)		\$0	-\$6,255,566		\$0	\$0	
E-247	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	704.000	\$0	-\$12,646,119	-\$12,646,119	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0314-100% MO (Featherstone)		\$0	-\$12,646,119		\$0	\$0	
E-248	Amortization of Other Plant Expense	705.000	\$0	-\$795,310	-\$795,310	\$0	-\$1,129,832	-\$1,129,832
	1. To include amortization of other plant (Gaskins)		\$0	-\$795,310		\$0	\$0	
	2. To reflect a 5-Year amortization of the 2011 Flood incremental NFOM Costs. (Majors)		\$0	\$0		\$0	-\$1,129,832	
E-252	Amortization of Iatan Reg Asset MO	705.000	\$0	\$0	\$0	\$0	\$792,815	\$792,815
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 26 years (Majors)		\$0	\$0		\$0	\$258,979	
	2. To amortize Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 24.3 years (Majors)		\$0	\$0		\$0	\$71,985	
	3. To annualize the amortization of Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years (Majors)		\$0	\$0		\$0	\$208,417	
	4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46 years (Majors)		\$0	\$0		\$0	\$253,434	

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
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-257	Taxes Other than Income - Property Tax	708.000	\$0	\$5,433,771	\$5,433,771	\$0	\$0	\$0
	1. To include an annualized level of Property Taxes (Gaskins)		\$0	\$5,433,771		\$0	\$0	
E-258	Taxes Other than Income - Payroll Tax	708.000	\$0	-\$402,340	-\$402,340	\$0	\$0	\$0
	1. To adjust test year to an annualized level of payroll tax (Prenger)		\$0	-\$42,639		\$0	\$0	
	2. To adjust test year to an annualized level of payroll tax for Wolf Creek (Prenger)		\$0	\$95,211		\$0	\$0	
	3. To remove payroll taxes associated with the OVRS severance program. (Hyneman)		\$0	-\$454,912		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-260	Gross Receipts Tax-100% MO	708.200	\$0	\$0	\$0	\$0	-\$55,111,841	-\$55,111,841
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,111,841	
E-266	Current Income Taxes	709.100	\$0	\$0	\$0	\$0	\$55,170,339	\$55,170,339
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$55,170,339	
	No Adjustment		\$0	\$0		\$0	\$0	
E-269	Deferred Income Taxes - Def. Inc. Tax.	710.100	\$0	\$0	\$0	\$0	-\$88,330,234	-\$88,330,234
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$88,330,234	
E-270	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$498,149	\$498,149
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$498,149	
E-271	Amort of Excess Deferred Income Taxes	711.100	\$0	\$0	\$0	\$0	-\$358,777	-\$358,777
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$358,777	
E-272	Amort of Prior Deferred Taxes- tax rate change	820.001	\$0	\$0	\$0	\$0	-\$5,507,785	-\$5,507,785
	1. To Annualize Amort of Prior Deferred Taxes- tax rate change		\$0	\$0		\$0	-\$5,507,785	
E-273	Amortization of R&D Credit	811.200	\$0	\$0	\$0	\$0	-\$129,407	-\$129,407
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	-\$129,407	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$108,141,233	-\$108,141,233
Total Operating & Maint. Expense			-\$8,399,658	-\$134,147,467	-\$142,547,125	\$0	-\$77,364,940	-\$77,364,940

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
1	TOTAL NET INCOME BEFORE TAXES		\$173,108,081	\$189,589,382	\$198,207,082	\$206,824,781
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$98,916,429	\$98,916,429	\$98,916,429	\$98,916,429
4	Per Book trans and unit train Dep Clearing		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$290,351	\$290,351	\$290,351	\$290,351
6	Book Nuclear Fuel Amortization		\$18,038,886	\$18,038,886	\$18,038,886	\$18,038,886
7	Book Amortization Expense		\$5,347,303	\$5,347,303	\$5,347,303	\$5,347,303
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$122,592,969	\$122,592,969	\$122,592,969	\$122,592,969
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.9710%	\$60,905,304	\$60,905,304	\$60,905,304	\$60,905,304
11	Tax Straight-Line Depreciation		\$145,800,907	\$145,800,907	\$145,800,907	\$145,800,907
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$9,990,529	\$9,990,529	\$9,990,529	\$9,990,529
14	IRS Amortization Deduction		\$1,851,520	\$1,851,520	\$1,851,520	\$1,851,520
15	KCPL Employee 401(k) ESOP Deduction		\$1,508,983	\$1,508,983	\$1,508,983	\$1,508,983
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$220,057,243	\$220,057,243	\$220,057,243	\$220,057,243
17	NET TAXABLE INCOME		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,179,656	\$5,038,871	\$5,488,135	\$5,937,399
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$71,464,151	\$87,086,237	\$95,254,673	\$103,423,108
23	Federal Income Tax at the Rate of	See Tax Table	\$25,012,453	\$30,480,183	\$33,339,136	\$36,198,088
24	Subtract Federal Income Tax Credits					
25	Wind Production Tax Credit		\$7,058,969	\$7,058,969	\$7,058,969	\$7,058,969
26	Research and Development Tax Credit		\$363,826	\$363,826	\$363,826	\$363,826
27	Fuel Tax Credit		\$41,953	\$41,953	\$41,953	\$41,953
28	New Hire Retention Credit		\$9,089	\$9,089	\$9,089	\$9,089
29	Net Federal Income Tax		\$17,538,616	\$23,006,346	\$25,865,299	\$28,724,251
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
32	Deduct Federal Income Tax at the Rate of	50.000%	\$8,769,308	\$11,503,173	\$12,932,650	\$14,362,126
33	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
34	Missouri Taxable Income - MO. Inc. Tax		\$66,874,499	\$80,621,935	\$87,810,158	\$94,998,381
35	Missouri Income Tax at the Rate of	6.250%	\$4,179,656	\$5,038,871	\$5,488,135	\$5,937,399
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$17,538,616	\$23,006,346	\$25,865,299	\$28,724,251
44	State Income Tax		\$4,179,656	\$5,038,871	\$5,488,135	\$5,937,399
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$21,718,272	\$28,045,217	\$31,353,434	\$34,661,650
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$22,158,602	\$22,158,602	\$22,158,602	\$22,158,602
49	Amortization of Deferred ITC		-\$1,339,232	-\$1,339,232	-\$1,339,232	-\$1,339,232
50	Amort of Excess Deferred Income Taxes		-\$358,777	-\$358,777	-\$358,777	-\$358,777
51	Amort of Prior Deferred Taxes- tax rate change		-\$5,507,785	-\$5,507,785	-\$5,507,785	-\$5,507,785
52	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
53	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
54	TOTAL DEFERRED INCOME TAXES		\$15,113,135	\$15,113,135	\$15,113,135	\$15,113,135
55	TOTAL INCOME TAX		\$36,831,407	\$43,158,352	\$46,466,569	\$49,774,785

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.14% Return	<u>E</u> 7.40% Return	<u>F</u> 7.66% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Income Taxes			\$71,464,151	\$87,086,237	\$95,254,673	\$103,423,108
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			\$18,595,786	\$24,063,516	\$26,922,469	\$29,781,421
Total Federal Income Taxes			\$25,012,453	\$30,480,183	\$33,339,136	\$36,198,088

Kansas City Power & Light Company
Case No. ER-2012-0174
Test Year September 30, 2011
Update at March 31, 2012
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%	
1	Common Stock	** _____	_____		_____	_____	_____	**
2	Equity Units - Taxable	** _____	_____	_____	_____	_____	_____	**
3	Preferred Stock	** _____	_____	_____	_____	_____	_____	**
4	Long Term Debt	** _____	_____	_____	_____	_____	_____	**
5	Short Term Debt	** _____	_____	_____	_____	_____	_____	**
6	Other Security- Tax Deductible	** _____	_____	_____	_____	_____	_____	**
7	TOTAL CAPITALIZATION	\$6,350,043,000	100.00%		7.143%	7.402%	7.661%	
8	PreTax Cost of Capital				8.823%	9.187%	9.550%	

NP

Kansas City Power & Light Company
 Case No. ER-2012-0174
 Test Year September 30, 2011
 Update at March 31, 2012
 Rate Revenue Summary

A Line Number	B Description	C As Billed	D Update Period Adjustment	E Adjustments		G Annualization for Rate Change	H Weather Adjustment
				F Billing Corrections	F Annualization for LPS		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$265,906,543	-\$1,654,681	\$0	\$0	\$1,410,930	-\$6,315,403
4	Small General Service	\$47,168,336	-\$440,655	\$0	\$0	\$281,505	-\$18,917
5	Medium General Service	\$92,687,229	\$2,007,943	\$0	\$0	\$579,980	-\$312,811
6	Large General Service	\$160,638,368	\$2,521,013	\$0	\$0	\$1,102,798	\$279,145
7	Large Power	\$121,118,223	\$3,090,691	\$568,858	\$102,064	\$720,404	\$0
8	Lighting	\$8,558,991	\$219,781	\$0	\$0	\$41,880	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$696,077,690	\$5,744,092	\$568,858	\$102,064	\$4,137,497	-\$6,367,986
10	OTHER RATE REVENUE						
11	Adjust to G/L	-\$2,872,601	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	-\$2,872,601	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$693,205,089	\$5,744,092	\$568,858	\$102,064	\$4,137,497	-\$6,367,986

Kansas City Power & Light Company
 Case No. ER-2012-0174
 Test Year September 30, 2011
 Update at March 31, 2012
 Rate Revenue Summary

A Line Number	B Description	I Annualization for Customer Growth and Load				K Total Adjustments	L MO Adjusted Jurisdictional
		J 365 Days Adjustment	J Load	J Total Adjustments	J MO Adjusted Jurisdictional		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$491,535	\$844,618	-\$5,223,001	\$260,683,542		
4	Small General Service	\$94,169	-\$54,603	-\$138,501	\$47,029,835		
5	Medium General Service	\$163,663	\$1,464,090	\$3,902,865	\$96,590,094		
6	Large General Service	\$250,334	-\$2,872,770	\$1,280,520	\$161,918,888		
7	Large Power	-\$32,544	\$0	\$4,449,473	\$125,567,696		
8	Lighting	\$0	\$0	\$261,661	\$8,820,652		
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$967,157	-\$618,665	\$4,533,017	\$700,610,707		
10	OTHER RATE REVENUE						
11	Adjust to G/L	\$0	\$0	\$0	-\$2,872,601		
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	-\$2,872,601		
13	TOTAL MISSOURI RATE REVENUES	\$967,157	-\$618,665	\$4,533,017	\$697,738,106		

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

A Line Number	B Jurisdiction Description	C TV As Billed kWh Sales	D Moving Test Year Adjustment	E Weather Adjustments			G Growth and MB Adjustment	H Total kWh Sales
				F 365- Day Adjustment	Billing Correction	Normalization/LP		
1	NATIVE LOAD							
2	Missouri Retail	8,818,571,493	-210,594,619	-13,624,401	12,349,033	-3,178,144	8,603,523,362	
3	Wholesale	103,595,000	0	1,035,000	0	0	104,630,000	
4	Non-Missouri Retail	6,535,873,621	-210,696,424	-14,689,397	10,865,433	22,149,286	6,343,502,519	
5	Firm Wholesale	693,130,000	0	0	0	0	693,130,000	
6	TOTAL NATIVE LOAD	16,151,170,114	-421,291,043	-27,278,798	23,214,466	18,971,142	15,744,785,881	
7	LOSSES					5.86%	936,931,000	
8	NET SYSTEM INPUT						16,681,716,881	

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$738,299,973
2	Total Missouri Rate Revenue By Rate Schedule	\$697,738,106
3	Missouri Retail kWh Sales	8,603,523,362
4	Average Rate (Cents per kWh)	8.110
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$90,835,208
7	Interest Expense	\$60,905,304
8	Annualized Payroll	-\$4,475,961
9	Utility Employees	0
10	Depreciation	\$98,916,429
11	Net Investment Plant	\$2,395,899,589
12	Pensions	\$0