

Exhibit No.:  
Issue: Payroll, Bad Debts, Rate Case Expense, General  
Plant Reserve, L&P Ice Storm AAO, St. Joseph  
Infrastructure Program  
Witness: John P. Weisensee  
Type of Exhibit: Rebuttal Testimony  
Sponsoring Party: KCP&L Greater Missouri Operations Company  
Case No.: ER-2012-0175  
Date Testimony Prepared: September 12, 2012

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2012-0175**

**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**ON BEHALF OF**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri  
September 2012**

**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**Case No. ER-2012-0175**

1 **Q: Please state your name and business address.**

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,  
3 Missouri 64105.

4 **Q: Are you the same John P. Weisensee who pre-filed Direct Testimony in this matter?**

5 A: Yes, I am.

6 **Q: On whose behalf are you testifying?**

7 A: I am testifying on behalf of KCP&L Greater Missouri Operations Company (“GMO” or  
8 the “Company”) for St. Joseph Light & Power (“L&P”) and Missouri Public Service  
9 (“MPS”) territories. The term “Company” also refers to GMO’s predecessor company,  
10 Aquila, Inc.

11 **Q: What is the purpose of your Rebuttal Testimony?**

12 A: The purpose of my testimony is to rebut various Missouri Public Service Commission  
13 (“MPSC” or the “Commission”) Staff (the “Staff”) witnesses and Ag Processing  
14 Inc/Federal Executive Agencies/Midwest Energy Consumer’s Group/Midwest Energy  
15 Users’ Association/Missouri Industrial Energy Consumers (collectively referred to as the  
16 “Industrials”) witness Greg R. Meyer on the following issues:

- 17 ➤ Payroll
- 18 ➤ Bad Debts
- 19 ➤ Rate Case Expense

- 1           ➤ General Plant Reserve
- 2           ➤ L&P Ice Storm Accounting Authority Order (“AAO”)
- 3           ➤ St. Joseph Infrastructure Program

4           Additionally, I will discuss certain clarifications necessary to Staff’s Revenue  
5           Requirement/Cost of Service report (“Staff Report”) and Industrials witness James  
6           Dauphinais’s Direct Testimony, and address Staff’s revised Accounting Schedules.

7   **Q: Is there a central theme throughout your Rebuttal Testimony?**

8   A: Yes. A recurring point I will make is that, in most instances, the most currently available  
9           costs should be used in determining annualizations/normalizations, in contrast to using  
10           prior period information. Costs included in the revenue requirement should represent  
11           costs expected to be incurred when rates in this case go into effect, to minimize  
12           regulatory lag. That is precisely why a test year is used in setting rates.

13 **Q: Please expand on regulatory lag.**

14 A: Historically, increases in a company’s rate base and expenses were at least partially offset  
15           by increased revenues in periods between rate cases. If a company set rates at a certain  
16           level it was expected that the company would be able to manage the increase in costs  
17           between rate cases with growth in revenues in order to recover through rates at an  
18           appropriate level to ensure an adequate return. Given the current economic situation and  
19           the flat and even declining revenue growth rate, there is very little room to cover  
20           increases in costs. As a result, GMO has been and is expected in at least the short term to  
21           incur negative regulatory lag. Company witness Darrin R. Ives discusses regulatory lag  
22           in his Rebuttal Testimony.

1 **Q: Are there exceptions to this general rule?**

2 A: Yes, an exception to this rule could occur when costs are volatile from year-to-year, with  
3 no discernable trend. In that case, such as Staff's proposed maintenance adjustments in  
4 this case, a multi-year average may be appropriate.

5 **PAYROLL**

6 **Q: Please discuss the Payroll issue.**

7 A: The Company, Staff and Mr. Meyer each proposed a different method to annualize  
8 overtime in this case. GMO proposed a 2.75-year average, January 2009-September  
9 2011 (end of test year in this case), indexing prior years to 2011 dollars. The Company  
10 will update this to a three-year average (2009-2011) during the True-Up. Staff also  
11 proposed a three-year average, 2008-2011, but with no indexing. Mr. Meyer proposed  
12 using the twelve months ended May 31, 2012, with no adjustments.

13 **Q: You stated earlier in your testimony that, in general, annualizations/normalizations**  
14 **should be based on current information. If that is the case, shouldn't Mr. Meyer's**  
15 **proposal be accepted in this case?**

16 A: Two factors should always be considered: (1) Is there significant volatility in the  
17 historical numbers, (which would support multi-year averaging) and (2) Is there a  
18 discernable trend (which would support using current information)? As can be seen from  
19 the following table, overtime varies from year-to-year. If anything, the trend is up, not  
20 down.

Year	MPS	L&P
2007	\$3,802,409	\$1,193,744
2008	\$4,805,780	\$2,131,910
2009	\$5,043,413	\$2,459,036
2010	\$7,203,694	\$3,102,618
2011 (12 months ended 9/30)	\$6,851,841	\$3,415,780

1 **Q: Why should the years prior to 2011 be indexed for salary and wage escalation?**

2 A: Any multi-year averaging should entail indexing; otherwise, the average is not an  
3 “apples-to-apples” comparison. The objective is to arrive at a normalized amount that  
4 can be used during the period rates are in effect from the rate case. Using overtime  
5 dollars in the averaging that are several years old distorts the results. GMO proposed that  
6 a 3% escalation factor be used, representing the approximate union increase in recent  
7 years. Overtime predominantly consists of union costs, not management.

8 **Q: Please quantify the impact of the overtime issue.**

9 A: The approximate impact of Staff’s proposal is \$0.3 million for MPS and \$0.1 million for  
10 L&P. Mr. Meyer’s proposal is approximately \$0.5 million for MPS and \$0.2 million for  
11 L&P.

12 **BAD DEBTS**

13 **Q: Please discuss the Bad Debt issue.**

14 A: There are two bad debt issues: (1) determining the proper bad debt write-off factor to  
15 apply to weather normalized revenue; and (2) deciding whether bad debt write-offs to be  
16 incurred as a result of the rate increase ordered by the Commission in this rate case  
17 should be factored into the revenue requirement calculation.

1 **Q: Please discuss the bad debt write-off factor issue.**

2 A: The Company, Staff and Mr. Meyer all annualize/normalize bad debt expense by  
3 applying an average bad debt write-off factor to weather normalized retail revenue. The  
4 Company and Staff's positions on determining the appropriate bad debt write-off factor  
5 are consistent. Both parties divided actual net bad debt write-offs for the twelve month  
6 period ending March 31, 2012 by revenues for the twelve month period ending  
7 September 2011. The six-month lag in time periods for the numerator and denominator  
8 is explained in both my Direct Testimony and Staff's Report. In addition, this has been  
9 the methodology used in prior rate cases in determining bad debt expense amounts. Both  
10 parties will update the factors in True-Up. Mr. Meyer, on the other hand, proposes a  
11 four-year average bad debt write-off factor, 2007-2010, which the Company opposes.

12 **Q: Why do you disagree with Mr. Meyer's proposal?**

13 A: Mr. Meyer's proposal does not include recent experience. As his own table reflects on  
14 page 12 of his Direct Testimony, bad debt write-offs are definitely increasing. His table  
15 does not include 2011 activity, which is even more convincing that his proposal is  
16 inappropriate. The bad debt write-off factor for the twelve-month period ended March  
17 31, 2012 was 0.620% for MPS and 0.573% for L&P. If Mr. Meyer insists on a multi-  
18 year average he should at least use some current periods in his averaging.

19 **Q: Would GMO accept multi-year averaging of the bad debt write-off factor if current  
20 periods were included in the calculation?**

21 A: No, for the reason emphasized throughout this Rebuttal Testimony. There is a definite  
22 discernable upward trend in bad debt write-offs; therefore, the most current information

1 should be utilized in setting rates in this case, the method recommended by both the  
2 Company and Staff.

3 **Q: Please quantify the impact of the bad debt write-off factor issue.**

4 A: Mr. Meyer's proposal would result in a reduction in the Company's revenue requirement  
5 of \$1.5 million (\$1.1 million for MPS and \$0.4 million for L&P).

6 **Q: Please discuss the issue related to a bad debt factor being applied to the rate  
7 increase in this case.**

8 A: This is an issue that has been discussed in recent GMO rate cases, and which was decided  
9 by this Commission in the Kansas City Power & Light Company's ("KCP&L") favor in  
10 Case No. ER-2006-0314 ("KCP&L's 2006 Case"). GMO again proposes that the bad  
11 debt expense built into rates in this case include bad debts related to the revenue increase  
12 in this case. Mr. Meyer opposes this inclusion. Staff was silent on this issue in its Direct  
13 Testimony, although Staff has opposed the Company's position in prior rate cases and  
14 has indicated its opposition to this approach in Rebuttal Testimony in the current KCP&L  
15 rate case (Case No. ER-2012-0174).

16 **Q: Why does GMO believe such an adjustment is necessary?**

17 A: It is logical and intuitive that increased revenue will result in increased bad debt write-  
18 offs, assuming all other factors remain constant. Mr. Meyer's own chart on page 12 of  
19 his Direct Testimony shows that the bad debt factor remains relatively constant, although  
20 increasing in recent years as discussed above. Why would it make sense to believe that a  
21 \$50 million rate increase (for illustrative purposes only) would not result in increased bad  
22 debt write-offs related to that increase, assuming all other factors remain constant?

1 **Q: Are you stating that total bad debt write-offs will definitely increase in 2013 once the**  
2 **rate increase approved by this Commission goes into effect?**

3 A: No, I can't state that. The economy could improve dramatically, resulting in overall bad  
4 debt write-offs not increasing, but no one can predict those events. That is why I  
5 emphasize the phrase "assuming all other factors remain constant." To decide this issue  
6 the Commission must decide whether it makes sense that bad debt write-offs will  
7 increase related solely to this rate increase.

8 **Q: Can you link this argument to a typical customer bill?**

9 A: Yes. Let's assume a customer currently has an average monthly bill of \$100 and that the  
10 customer is in arrears. Assume for illustrative and simplicity purposes that rates increase  
11 10%, resulting in this customer's bill now being \$110. If that customer has been  
12 delinquent in paying his/her monthly \$100 bills he/she will more than likely be  
13 delinquent paying a \$110 bill; therefore, bad debt write-offs increase.

14 **Q: Please discuss the MPSC's handling of this same issue in the KCP&L's 2006 Case.**

15 A: In that case the Commission ruled in KCP&L's favor on this identical issue, styled by the  
16 Commission as followed:

17           Should the bad debt percentage be applied to reflect the total revenues,  
18           including any rate increase in Missouri jurisdictional retail revenues  
19           awarded in this proceeding?

20 Report and Order, p. 62, Case No. ER-2006-0314 (Dec. 21, 2006).

21 **Q: Please state the Commission's decision in that case.**

22 A: As stated on page 63 of KCP&L's 2006 Case Report and Order:

23           The Commission finds that the competent and substantial evidence  
24           supports KCPL's position, and finds this issue in favor of KCPL. The  
25           Commission understands Staff's argument that there is not a perfect  
26           positive correlation between retail sales and the percentage of bad debts.  
27           While it's possible that KCPL's bad debt expense could decrease, the



1 Commission finds it more probable, and therefore just and reasonable, that  
2 an increase in the amount of revenue that KCPL is allowed to collect from  
3 its Missouri retail ratepayers will result in a corresponding increase in bad  
4 debt expense.

5 **Q: Please quantify the impact of the rate increase issue.**

6 A: The impact is of course dependent on the rate increase granted in this case; therefore,  
7 quantification of this issue cannot be made at this time. The impact is also dependent on  
8 the bad debt write-off factor, another issue in this case, as discussed earlier in this  
9 testimony. However, and for illustrative purposes only, assuming a .6% bad debt write-  
10 off factor, the impact of GMO's requested combined \$ 80 million rate increase would be  
11 \$0.5 million.

#### 12 **RATE CASE EXPENSE**

13 **Q: Please discuss the rate case expense issue.**

14 A: There are three rate case expense issues: (1) the prudence and recoverability of costs  
15 incurred relating to Case No. ER-2010-0356 ("2010 Case") which were incurred after the  
16 True-Up date in that case, to be addressed in the Rebuttal Testimony of Company witness  
17 Tim M. Rush; (2) the method of recovery of rate case expense (defer and amortize or  
18 expense normalization); and (3) if normalized, the level at which rate case expense  
19 should be set in this rate case.

20 **Q: Is Staff's proposal to change from the defer and amortize method of recovering rate  
21 case expense to a normalization method supported by the Company?**

22 A: No. As stated by Mr. Majors on page 161 of the Staff Report, the defer and amortize  
23 method ensures that the exact amount of rate case expense is recovered in rates. There is  
24 no estimation involved. Ratepayers neither over nor under- pay for the costs incurred  
25 under this method.

1 **Q: Do you agree with the statement made in the Staff Report that this assurance of**  
2 **recovering all costs expended reduces the incentive for the Company to control**  
3 **costs?**

4 A: No, the Company takes exception to that view. As a company we strive to balance cost  
5 control measures with providing the best level of service possible. Rate case expense is a  
6 normal part of doing business within a regulated system. Attached as Schedule JPW-7 is  
7 a flowchart which depicts the process the Company utilizes to manage rate case expense.  
8 This process helps ensure the monitoring and control of those costs.

9 **Q: Assuming the defer and amortize method will no longer be used, what concerns do**  
10 **you have with the normalized level of expense in this rate case proposed by the Staff**  
11 **in its Direct case?**

12 A: As I mentioned in the beginning of this testimony, the most currently available costs  
13 should generally be utilized in determining annualizations/normalizations, in contrast to  
14 using multi-year averages with prior period dollars. In this instance, Staff chose to use a  
15 multi-case average of the rate case expenses incurred for the 2005, 2007, and 2009 Cases,  
16 Case No. ER-2005-0436, Case No. ER-2007-0004, and Case No. ER-2009-0090 (“2009  
17 Case”). The cost of the 2010 Case was excluded in this averaging due to the level of  
18 costs associated with that case, attributable primarily to issues surrounding the Iatan 2  
19 project. The Company is in agreement with exclusion of the 2010 Case costs from the  
20 multi-year average. However, instead of using costs that will be up to seven years old by  
21 the time rates go into effect in the current rate case, the Company proposes two-year  
22 averaging based on the 2009 Case costs and the projected current case costs. These  
23 amounts are much more recent costs.

1 **Q: Was the 2009 Case a fully-litigated case?**

2 A: No, it was a settled case. Therefore, the costs incurred in that case were significantly  
3 lower than would be expected in a fully-litigated, absent hearings, briefs, etc., resulting in  
4 a conservative Company normalization.

5 **Q: How did GMO develop the estimate of current case costs?**

6 A: The Company discussed the service needs internally and with outside providers, received  
7 Statements of Work from those providers, filled out sole source documentation  
8 supporting the use of the providers chosen, and built an expected level of costs for the  
9 current case.

10 **Q: Did GMO anticipate a fully-litigated current case?**

11 A: Yes.

12 **Q: What level would the Company propose to include for rate case expense for the  
13 current case if the defer and amortize method was replaced by the expense  
14 normalization method?**

15 A: If the expense normalization method was adopted, GMO recommends the inclusion of  
16 rate case expense at the following level: 2009 Case costs plus current case projected  
17 costs divided by two (MPS-  $\$468,928 + \$1,062,592 = \$1,531,520 \div 2 = \$765,760$ , and  
18 L&P-  $\$445,079 + \$419,427 = \$864,506 \div 2 = \$432,253$ ).

19 **GENERAL PLANT RESERVE**

20 **Q: Please discuss the General Plant Reserve issue.**

21 A: There are several General Plant Reserve issues in this case. Company witnesses John J.  
22 Spanos and Darrin R. Ives discuss the General Plant amortization issue and alleged  
23 merger detriment issue in their respective rebuttal testimonies. I will address two other

1 issues, Staff concerns regarding halting of depreciation on certain plant accounts and the  
2 alleged failure of the Company to comply with a provision of a stipulation and agreement  
3 in the 2010 Case.

4 **Q: Please discuss the depreciation halting issue.**

5 A: Staff witness Arthur W. Rice states in the Staff Report that GMO prematurely stopped  
6 depreciation on certain plant accounts, an issue first addressed by Staff in the 2009 case,  
7 and as a result the reserve for depreciation should be arbitrarily increased by about \$4.2  
8 million. GMO disagrees with this proposed adjustment.

9 **Q: Why is Staff recommending that this adjustment be recorded by the Company and**  
10 **included in this rate case?**

11 A: During 2007, four GMO plant accounts became fully depreciated on the books of GMO.  
12 As such, depreciation expense was stopped in order to not over-accrue the Depreciation  
13 Reserve on these plant accounts. It is Staff's claim that this should not have been done  
14 by GMO and depreciation expense should have been continued on these plant accounts  
15 until the Commission granted a 0% depreciation rate.

16 **Q: Why did the Company stop depreciating these plant accounts?**

17 A: These corporate plant accounts had become fully depreciated. For plant account 391.05,  
18 Computer System Development, which contains about 99% of the \$4.2 million issue,  
19 there was not expected to be any additional capital additions, nor have there been any  
20 additions. In addition, the depreciation accrual net salvage rate was zero for these plant  
21 accounts. As such, once the asset had become fully depreciated, the depreciation rate  
22 was set to zero in order to not over-accrue the Reserve for Depreciation for these plant  
23 accounts.

1 **Q: In the 2009 Case what was Staff’s recommended depreciation rate for these plant**  
2 **accounts?**

3 A: Staff witness Schad recommended a 0% depreciation rate for these plant accounts.

4 **Q: Is this the rate that the Company used once the assets became fully depreciated and**  
5 **has continued to use?**

6 A: Yes. It appears that Staff’s contention is that the Company did not come to the  
7 Commission and request the 0% depreciation rate prior to stopping the depreciation  
8 accrual.

9 **Q: Does the Company acknowledge that it did not formally request a change in the**  
10 **depreciation rate?**

11 A: Yes, the Company acknowledges this fact. For the specific plant accounts in question,  
12 stopping the depreciation expense when the assets became fully depreciated was  
13 appropriate and rational. At the time of the decision to stop the depreciation expense,  
14 there were no expectations of adding any assets to plant account 39105, the most  
15 significant plant account at issue, nor have there been any additions. Thus, the Company  
16 felt it was appropriate to stop depreciation.

17 **Q: What are you relying on that would allow you to stop depreciation on fully**  
18 **depreciated assets?**

19 A: Missouri regulation 4 CSR 240-20.030 adopted the Code of Federal Regulations (18 CFR  
20 Part 101), which provides instructions for recording electric utility financial information.  
21 Part 101, General Instruction 22 “Depreciation Accounting” states “*Utilities must use a*  
22 *method of depreciation that allocates in a systematic and rational manner the service*  
23 *value of depreciable property over the service life of the property.*” It continues,

1           *“Utilities must use percentage rates of depreciation that are based on a method of*  
2           *depreciation that allocates in a systematic and rational manner the service value of*  
3           *depreciable property to the service life of the property.”* GMO believes it used a  
4           systematic and rational manner of depreciation and depreciated the assets fully over their  
5           service lives. Continuing depreciation of these assets would have resulted in a negative  
6           net asset value in asset classes no longer being utilized. This treatment did not make  
7           sense and is not appropriate. Expecting no more additions, the depreciation rate was set  
8           to 0%.

9   **Q: Please discuss the alleged non-compliance with a 2010 Case stipulation and**  
10 **agreement provision.**

11 A: In the 2010 Case, the Company and Staff entered into a depreciation stipulation and  
12 agreement, NonUnanimous Stipulation and Agreement Regarding Depreciation and  
13 Accumulated Additional Amortizations (“2010 Depreciation S&A”), approved by the  
14 Commission on May 4, 2011. Staff contends in its Direct Testimony in this rate case that  
15 GMO did not comply with two provisions of the 2010 Depreciation S&A. The Company  
16 believes it did comply in all respects.

17 **Q: What is the first section of the 2010 Depreciation S&A that Staff contends the**  
18 **Company failed to comply?**

19 A: The pertinent provision is contained on page 8, Section 10, which states, in part:

20           KCPL and GMO shall complete a thorough study regarding retirement of  
21           property from the General plant accounts due to KCPL’s operation of  
22           Aquila in conjunction with Great Plains Energy’s acquisition of Aquila.  
23           KCPL shall complete a similar study regarding KCPL’s recent corporate  
24           office relocations. These studies must include accounts where (1)  
25           depreciation was halted or (2) unauthorized rates were used and (3) the  
26           retirements from the acquisition or relocations that occurred as addressed  
27           in Staff witness Rosella Schad’s surrebuttal testimony in GMO Case No.

1 ER-2009-0090. KCPL and GMO shall discuss the scope and the approach  
2 of the review for the studies with Staff prior to conducting the studies. The  
3 studies shall be completed and submitted to Staff, the Office of the Public  
4 Counsel, and the Industrials by the end of July 2011.

5 **Q: What is your understanding as to the purpose of Section 10?**

6 A: As reflected in the above stipulation language, the purpose of this section was to provide  
7 Staff detailed information as to asset retirements resulting from both Great Plains  
8 Energy's merger with Aquila (later renamed KCP&L Greater Missouri Operations  
9 Company or GMO) and KCP&L's move to its current headquarters building.

10 **Q: Did GMO comply with this section of the 2010 Depreciation S&A?**

11 A: Yes, in all respects.

12 **Q: Why does Staff believe GMO did not comply?**

13 A: Staff witness Arthur Rice, the sponsor of the pertinent section of the Staff Report, states  
14 in Appendix 3 to the Staff Report, Schedule AWR-1 that KCP&L did not submit the  
15 required study results.

16 **Q: How did GMO comply with Section 10?**

17 A: The Company not only complied with this particular section, but in all sections went  
18 above and beyond what would have been expected of it, as demonstrated by this  
19 chronology of events subsequent to the Commission's approval of the 2010 Depreciation  
20 S&A. Section 10 compliance is indicated in bold. In this chronology the term  
21 "Company" refers to both KCP&L and GMO:

22 4-15-2011 Company email to Art Rice and Cary Featherstone, together with  
23 attachments, meeting the requirements of Sections 5b. and 5c. of the 2010  
24 Depreciation S&A. File size was too large and the attachment had to be  
25 broken up and re-sent over the course of two work days, April 15 and 18.  
26 **In this email Company requested a time for a meeting with Staff to**  
27 **discuss the scope and approach for the Section 10 requirement due 7-**  
28 **31-2011.**

1           6-13-2011    **Various Company representatives met with Mr. Rice, Mr.**  
2                           **Featherstone and Keith Majors to discuss the scope and approach for**  
3                           **the Section 10 requirement. As part of this discussion the Company**  
4                           **addressed sixteen (16) Staff questions submitted in advance of the**  
5                           **meeting.**

6           6-29-2011    Conference call with various Company representatives, Company  
7                           depreciation consultant John Spanos, Mr. Rice and Mr. Guy Gilbert of the  
8                           Staff to discuss the methodology for determining book reserve balances  
9                           and resulting unrecovered reserve amounts. Discussed why the  
10                          components that make up the unrecovered reserve amount can be  
11                          determined in total only.

12          7-28-2011    Company email to Mr. Rice and Mr. Featherstone and other parties to  
13                           **the 2010 Case, together with attachments, meeting the requirements**  
14                           **of Section 10 of the 2010 Depreciation S&A (see Schedule JPW-8).**

15          10-13-2011   Various Company representatives met with Mr. Rice, Mr. Featherstone  
16                           and Mr. Majors to discuss finalizing the General Plant depreciation issues  
17                           addressed in the 2010 Depreciation S&A. As part of this discussion the  
18                           Company addressed thirteen (13) questions submitted by Staff in advance  
19                           of the meeting.

20          10-15-2011    Company email to Mr. Rice and Mr. Featherstone stating that the  
21                           estimated cost to roll forward the December 2008 unrecovered reserves to  
22                           May 2011 for KCP&L and June 2011 for GMO, as requested by Mr. Rice  
23                           at the 10-13-2011 meeting, would be approximately \$8,000-10,000 and  
24                           presumably a similar amount to update to 12-31-2010.

25          11-16-2011    Various Company representatives met with Mr. Rice, Mr. Featherstone  
26                           and Mr. Majors to discuss the buildup of Account 119300, a GMO  
27                           unrecovered reserve issue discussed in the 2010 Depreciation S&A. As  
28                           part of this discussion the Company addressed six (6) questions submitted  
29                           by Staff in advance of the meeting.

30          2-24-2012    Various Company representatives met with Mr. Rice, Mr. Featherstone  
31                           and Mr. Majors to discuss Mr. Rice's January 11<sup>th</sup> memo regarding pre-  
32                           2004 GMO depreciation rates, the unrecovered plant report and the  
33                           alleged premature halting of depreciation expense.

34          03-02-2012    In an effort to resolve the issues addressed in the 2010 Depreciation S&A  
35                           the Company sent a proposal to Mr. Featherstone and Mr. Rice.

36          05-01-2012    Various Company representatives met with Mr. Rice, Mr. Featherstone,  
37                           Mr. Gilbert and Mr. John Robinett and Ms. Lisa Kramer of the Staff to  
38                           provide a demonstration of the Company's Powerplant asset system using  
39                           specific requests from Staff.



1 5-30-2012 Mr. Rice and Mr. Robinett met with various Company representatives at  
2 KCP&L's Front and Manchester service center to inspect various general  
3 plant assets.

4 The following documents were provided to Staff, in addition to documents discussed  
5 above:

- 6 • Spreadsheet listing proposed transfer of GMO transmission reserve to GMO  
7 general plant reserve by utility account.
- 8 • Spreadsheet listing KCP&L and GMO general plant amortization plant balances  
9 by vintage and account. Spreadsheet included assets eligible for amortization and  
10 the resulting annual amortization amount.
- 11 • Spreadsheet listing general plant activity for the years 2007 through 2011 for  
12 KCP&L and GMO.
- 13 • Spreadsheets were provided and discussed with Staff that proved the account  
14 119300 balance was related to Missouri assets only.

15 As can be seen from this chronology, GMO not only complied with the provisions of  
16 Section 10 of the 2010 Depreciation S&A, but addressed many other related issues over  
17 the course of over one year.

18 **Q: Did Staff at any time indicate that it believed the Company was not in compliance**  
19 **with the 2010 Depreciation S&A?**

20 A: Not that I can recall. If Staff would have felt it needed additional or different information  
21 they should have requested such of the Company. Staff's comments in the Staff Report  
22 on this issue, particularly the threat to file a complaint, came as a complete surprise to  
23 GMO.

24 **Q: Did Staff at any point indicate that the information provided to comply with Section**  
25 **10 was not a "study" as contemplated by Section 10?**

26 A: Staff never stated that the information provided was not a "study." However, Staff did  
27 inquire as to whether Mr. Spanos, Company witness in the 2010 Case, could update his  
28 calculation of the unrecovered reserve balance that he had prepared in the 2010 Case

1 from December 2008 to a more current date. KCP&L/GMO informed Staff that this  
2 could be done but would of course cost money to prepare (see Schedule JPW-8, Page 7 of  
3 113). Staff informed KCP&L/GMO that they did not feel the effort was worth the cost at  
4 that time. At a later point a cost estimate was provided (see 10-15-2011 entry above).

5 **Q: Now that the Company is aware that Staff believes GMO did not provide the**  
6 **requested information in Section 10 is the Company willing to discuss this item**  
7 **further with Staff?**

8 A: Yes, the Company is always willing to talk. Staff should let GMO know exactly what is  
9 needed, provide a reasonable due date, and the Company will comply if at all possible.  
10 In the meantime, the Company requests of the Commission that it not pursue any activity  
11 related to a possible complaint involving the 2010 Depreciation S&A.

12 **Q: How do you suppose Staff was able to complete its work and issue recommendations**  
13 **on this matter in its Staff Report if it did not receive the information required by**  
14 **Section 10?**

15 A: I don't know how Staff arrived at its conclusions; however, I would think the Section 10  
16 information would have been necessary. Therefore, I would have to conclude that the  
17 information the Company provided Staff to meet this requirement was more than  
18 adequate for Staff to come to their conclusions stated in the Staff Report.

19 **Q: You mention in the Chronology above that a proposal was sent to Staff to resolve**  
20 **General Plan under-recovery issues on March 2, 2012, six months ago. What was**  
21 **Staff's response?**

22 A: GMO has not received a response.

1 **Q: What is the second section of the 2010 Depreciation S&A that Staff contends the**  
2 **Company failed to comply?**

3 A: Section 5d states:

4 If KCPL or GMO seek to continue use of the Amortization Method as  
5 specified in this Agreement in the next rate case, they must submit  
6 testimony in that rate case showing why the Amortization Method should  
7 be continued.

8 Staff contends GMO has not presented any such testimony.

9 **Q: Has the Company complied?**

10 A: As demonstrated above, the Company and the Staff have worked extensively over the last  
11 year and a half on various issues addressed in the 2010 Depreciation Stipulation S&A.  
12 During that time the Company had no reason to believe Staff would not support  
13 continued use of the Amortization Method, making the practice permanent in this rate  
14 case. As a result, GMO did not present direct testimony on this issue. Mr. Spanos  
15 provides this support in his Rebuttal Testimony.

16 **L&P ICE STORM AAO**

17 **Q: Please discuss the L&P Ice Storm AAO issue.**

18 A: In December 2007 the L&P service territory experienced a severe ice storm, resulting in  
19 significant incremental costs (\$7.9 million). The Commission approved an AAO in File  
20 No. EU-2008-0233, allowing deferral of these costs for consideration in a future rate  
21 case. The Company began amortization of the deferred costs in January 2008. Recovery  
22 of those costs through a five-year amortization, with no rate base treatment for  
23 unamortized costs, began on September 1, 2009 with the effective date of new rates in the  
24 2009 Case.

1 **Q: What is the issue regarding these costs in this rate case?**

2 A: Staff contends that because these costs become fully amortized on the Company's  
3 accounting records in December 2012, prior to the effective date of new rates in this case,  
4 that the annual amortization of these costs should not be included in cost of service in this  
5 case; rather, four months amortization should be included. The four-month period  
6 represents the period August 31, 2012, the True-Up date in this case, through December  
7 31, 2012, the end of the amortization. GMO believes that a full year's amortization  
8 should be included in cost of service in this rate case.

9 **Q: Why does GMO believe a full year's amortization should be included?**

10 A: The Company did not begin recovering its costs for the ice storm until new rates were  
11 effective in the 2009 Case, September 1, 2009. Therefore, the Company will not fully  
12 recover these costs until September 1, 2014, well beyond the effective date of new rates  
13 in the current rate case. In other words, the Company does not believe the amortization  
14 recorded in the accounting records should govern the issue of full recovery. To take the  
15 Staff's position would result in a significant under-recovery for the Company (about  
16 \$2.65 million, representing the period January 1, 2013 through August 31, 2014).

17 **Q: Is there a possibility GMO will over-recover its costs if new rates set in the**  
18 **Company's next rate case become effective after September 1, 2014?**

19 A; Yes, in that instance an over-recovery would occur. However, in that instance, the  
20 Company would propose that any over-recovery be tracked and returned to ratepayers in  
21 a future rate case, similar to Staff's proposal in this case regarding the Sibley AAOs.

1 ST. JOSEPH INFRASTRUCTUE PROGRAM

2 **Q: Please describe the St. Joseph Infrastructure Program.**

3 A: As discussed in the Direct Testimony of William P. Herdegen, III, GMO recommends  
4 implementation of a program to address the infrastructure related to the worst performing  
5 circuits (base on “Customer Minutes Outs” metric) in and around the City of St. Joseph.  
6 This program would approach the improvements to infrastructure in a systematic process,  
7 addressing many components of the delivery system, and would require about five-years  
8 to complete. KCP&L considers this program a pilot, with plans for a similar approach in  
9 GMO’s MPS service territory and the KCP&L service territory.

10 **Q: Please describe the accounting treatment GMO has asked for the St. Joseph**  
11 **Infrastructure Program.**

12 A: GMO has asked for construction accounting treatment of the infrastructure program, to  
13 better match the plant additions with effective rates. This treatment would allow for the  
14 deferral to a regulatory asset of the depreciation on the infrastructure assets until the next  
15 rate case in which the costs are included in rate base, coupled with a carrying cost similar  
16 to Allowance for Funds Used during Construction. Amortization of the regulatory asset  
17 would be determined in a future rate case. The infrastructure assets are principally those  
18 assets recorded in the Distribution plant accounts (360s thru 370s). Additionally, GMO  
19 requested that the deferred, unamortized balance, net of accumulated deferred income  
20 taxes, be included in rate base in future rate cases. The Commission has approved this  
21 method of accounting treatment in the past, primarily for generation plant additions.

1 **Q: Please describe why there is need to apply construction accounting to the St. Joseph**  
2 **Infrastructure Program.**

3 A: Absent construction accounting, the Company would realize a cash flow detriment and an  
4 earnings decline, as it incurs significant construction expenditures without the ability to  
5 earn a return on and a return of those costs. Also, the increase to the depreciation reserve  
6 would represent a permanent loss; that is, the inability to recover a portion of the costs  
7 incurred. The significance of the scope and size of this delivery infrastructure program,  
8 coupled with the length of time to complete the program, warrants construction  
9 accounting treatment. Mr. Ives discusses the regulatory lag impact in his Rebuttal  
10 Testimony.

11 **Q: What is the issue surrounding this proposed program?**

12 A: Mr. Meyer, representing the Industrials, is opposed to construction accounting for this  
13 program. He states that the program would not be material in relation to L&P's plant in-  
14 service (3.74%) and therefore does not warrant construction accounting.

15 **Q: Do you agree with Mr. Meyer's concern regarding materiality?**

16 A: No, I do not. To compare the infrastructure program to total plant in-service provides a  
17 misleading comparison. The amount of generation assets in relation to delivery assets  
18 tends to skew the total plant in-service comparison when discussing a delivery  
19 infrastructure program. The St. Joseph Infrastructure Program would represent 8.9% of  
20 L&P's Delivery plant assets, or 14.6% of its net Delivery plant (cost less Reserve for  
21 Depreciation). Clearly, the St. Joseph Infrastructure Program represents the size and  
22 scope necessary to be considered for construction accounting treatment.

1 **Q: Does Mr. Meyer address other concerns regarding construction accounting for this**  
2 **program?**

3 A: Yes, he addresses revenue and maintenance concerns.

4 **Q: Please discuss his revenue concern.**

5 A: Mr. Meyer states that GMO has not identified any potential revenue increases associated  
6 with the program.

7 **Q: Do you agree with Mr. Meyer's revenue concern?**

8 A: No, I do not. This program is structured around prudently addressing specific system  
9 infrastructure conditions and continuing to provide reliable service. Any potential  
10 revenue impact would be realized not at the beginning of the program but much later in  
11 the program, and can be addressed in a future rate case. In contrast, the impact of not  
12 including this plant in rate base until conclusion of the program is an immediate cash  
13 flow and earnings impact.

14 **Q: Please discuss Mr. Meyer's maintenance concern.**

15 A: Mr. Meyer states that GMO has not reflected any potential maintenance savings  
16 associated with the program.

17 **Q: Do you agree with Mr. Meyer's maintenance concern?**

18 A: No, I do not. This plan is primarily designed to improve system reliability and therefore  
19 service to customers, on the worst performing portions of the L&P system. Although the  
20 program's emphasis is not on generating maintenance savings, logically replacing aging  
21 infrastructure with new facilities will reduce overall maintenance costs. Any potential  
22 impact to maintenance costs would be incorporated in future rate cases as such savings is  
23 realized, similar to the revenue issue. Once again, Mr. Meyer has not focused on the fact

1 that absent construction accounting the Company will realize a significant cash flow and  
2 earnings detriment as plant additions are made over the five year period, not to mention a  
3 permanent loss of recovery as the Reserve for Depreciation grows.

4 **CLARIFICATIONS**

5 **Q: What is the purpose of this section of your Rebuttal Testimony?**

6 A: The Company believes that comments made in the Staff Report regarding the credit/debit  
7 card program, Prepayments and the True-Up process require clarification. Additionally,  
8 clarification is required on the Transmission revenue comments made by Mr. Dauphinais  
9 in his Direct Testimony.

10 **Q: Please discuss the credit/debit card program.**

11 A: Staff witness Karen Lyons indicates on pages 153 of the Staff Report that Staff has  
12 annualized this expense in its Direct case by utilizing participation levels and transaction  
13 costs in effect at September 30, 2011, and will update this annualization in the True-Up  
14 based on participation levels and transaction costs in effect at August 31, 2012. GMO  
15 would like to point out that Staff did not make the annualization adjustment in its Direct  
16 case, apparently deciding not to do so at the last minute as Staff awaited a data request  
17 response. The Company, consistent with Staff, intends to update the annualization at the  
18 True-Up based on August 31, 2012 participation levels and transaction costs in effect at  
19 that time.

20 **Q: Please discuss the Prepayment item.**

21 A: On page 87 of the Staff Report Ms. Gaskins states that GMO has included gross receipts  
22 taxes in Prepayments. That is not correct.



1 **Q: Please discuss the True-Up process.**

2 A: The Staff Report indicated in many sections that its adjustments would be revised as part  
3 of the True-Up process in this case. However, in other sections, where the Company  
4 would expect a True-Up, no such indication was made. GMO believes it would be  
5 helpful to document exactly which adjustments will be revised at True-Up. Attached as  
6 Schedule JPW-9 is the Company's understanding of the True-Up adjustments.

7 **Q: Please discuss Transmission revenues.**

8 A: Mr. Dauphinais proposes that the Company, and presumably the Staff, annualize  
9 transmission revenue in the True-Up, to be consistent with the True-Up annualization of  
10 transmission expense, discussed by Company witness John R. Carlson in his Rebuttal  
11 Testimony, and the update of transmission rate base. GMO agrees that such an  
12 annualization would be appropriate and intends to do so in the True-Up.

13 **STAFF'S REVISED ACCOUNTING SCHEDULES**

14 **Q: In your review of Staff's Accounting Schedules did you become aware of any errors**  
15 **that need to be corrected?**

16 A: Both GMO and Staff discovered certain areas where corrections are needed. Staff has  
17 corrected these items and prepared revised Staff Accounting Schedules. The Company  
18 requested a copy of these schedules through a data request (No. 263). Attached to this  
19 testimony as Schedule JPW-10 is a copy of those schedules.

20 **Q: Do these schedules reflect all necessary Staff corrections of which you are aware at**  
21 **this time?**

22 A: Staff has made all of the necessary corrections with one exception. There appear to be  
23 mechanical errors in the calculation of fuel expense and off-system sales revenue, which

1           we believe, if corrected, would increase Staff's calculated MPS and L&P revenue  
2           requirements by about \$5.1 million and \$3.8 million, respectively. We are continuing  
3           discussions with Staff on this item.

4   **Q:   Does that conclude your testimony?**

5   A:   Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri )  
Operations Company's Request for Authority to ) Case No. ER-2012-0175  
Implement General Rate Increase for Electric Service )

AFFIDAVIT OF JOHN P. WEISENSEE

STATE OF MISSOURI )  
 ) ss  
COUNTY OF JACKSON )

John P. Weisensee, being first duly sworn on his oath, states:

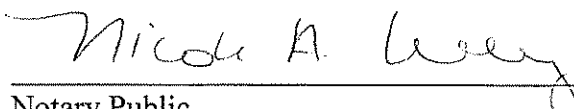
1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Regulatory Affairs Manager.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of KC&PL Greater Missouri Operations Company consisting of twenty-five (25) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
John P. Weisensee

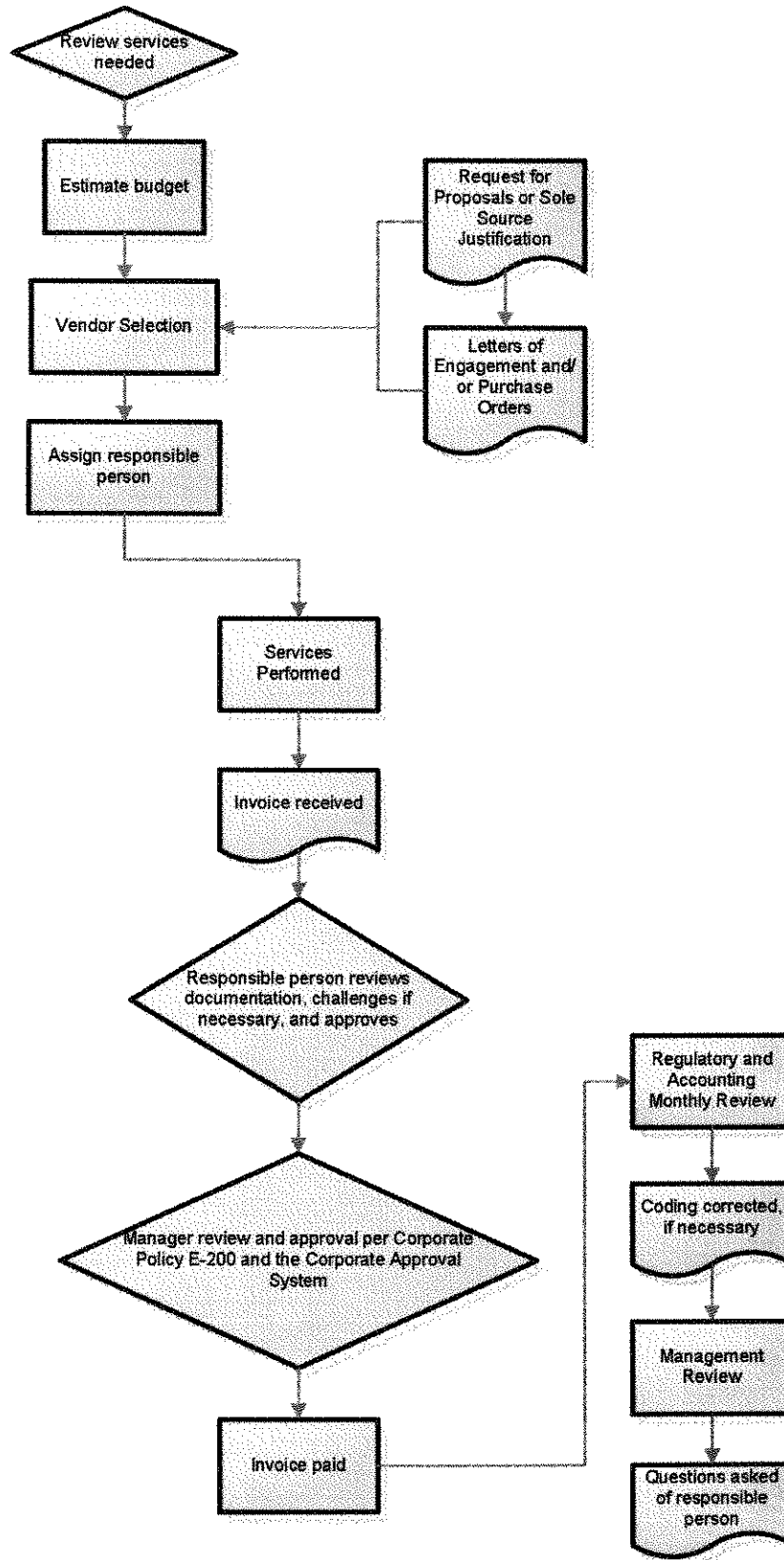
Subscribed and sworn before me this 12<sup>th</sup> day of September, 2012.

  
Notary Public

My commission expires: Feb. 4, 2015

NICOLE A. WEHRY  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Jackson County  
My Commission Expires: February 04, 2015  
Commission Number: 11391200

KCP&L Greater Missouri Operations Company  
Rate Case Expense Controls



## Wehry Nicole

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**From:** Park John  
**Sent:** Monday, August 06, 2012 3:41 PM  
**To:** Weisensee John  
**Subject:** FW: KCPL & GMO Rate Order Stipulation

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**From:** Park John  
**Sent:** Friday, August 03, 2012 5:04 PM  
**To:** Park John  
**Subject:** FW: KCPL & GMO Rate Order Stipulation

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**From:** Branson Aron  
**Sent:** Thursday, July 28, 2011 4:41 PM  
**To:** 'Featherstone, Cary'; 'Majors, Keith'; 'Rice, Arthur'; 'Lewis Mills'; 'David Woodsmall ([dwoodsmall@fcplaw.com](mailto:dwoodsmall@fcplaw.com))'  
**Cc:** Weisensee John; Rush Tim; Ives Darrin; Klote Ronald; Mulligan Larry; Park John; Bennett DeAnn; Steiner Roger  
**Subject:** KCPL & GMO Rate Order Stipulation

***The Stipulation and Agreement regarding Depreciation and Accumulated Additional Amortization in KCPL Case ER-2010-0355 and GMO Case ER-2010-0356 required the following information to be submitted by the end of July 2011:***

*KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011.*

**See attached file "KCPL and GMO Rate Order Stipulation Study Response" and all supporting files for this study.**



Aron Branson  
Kansas City Power & Light  
Sr Regulatory Analyst  
816-556-2915

## **INTRODUCTION:**

In KCPL Case ER-2010-0355 and GMO Case ER-2010-0356, the parties entered into a stipulated agreement titled “NonUnanimous Stipulation and Agreement Regarding Depreciation and Accumulated Additional Amortizations.” Item # 10 of the Stipulation requires the following:

A) KCPL and GMO conduct a study regarding the retirement of property from General plant accounts due to KCPL’s operation of Aquila in conjunction with Great Plains Energy’s acquisition of Aquila. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad’s surrebuttal testimony in GMO Case No. ER-2009-0090.

B) KCPL shall complete a similar study regarding KCPL’s recent corporate office relocations.

C) KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies.

Upon satisfactory presentation of the results, Signatories to the Stipulation agree to pursue in good faith the resolution of GMO account 119300, including the support of a request by GMO for an Accounting Authority Order to balance reserves by transferring Transmission reserve to General plant reserve. Please see the attached PDF file titled “Rate Case ER-2010-0355 and ER-2010-0356 Stipulation Item #10.” Response to each item in the Stipulation is addressed below.

## **RESPONSE:**

### **A) Retirement of property from General plant accounts due to KCPL’s operation of Aquila in conjunction with Great Plains Energy acquisition of Aquila.**

\$ 38M of general plant was retired from GMO General plant accounts 391003, 391004 and 391005 as a result of the acquisition. As part of the study a detailed listing of the assets is being provided. Please see the attached PDF file titled “GMO Asset Retirements”. A summary of this information was provided in rate case ER-2009-0090 via data request MPSC-0247.1 and MPSC-0258S. Data request MPSC-0247.1 also provides GMO Corporate asset and reserve balances separated between assets sold to Black Hills, Corporate assets transferred to Non-Utility plant and assets retired. Data requests MPSC-0258S provides plant and reserve activity balances by utility account from November 2006 thru December 2008. Please see PDF file titled “MPSC-0247.1” and “MPSC-0258S.”

There were no general plant assets retired from KCPL General plant accounts as a result of the acquisition.

- 1) Depreciation on accounts that were halted as a result of the acquisition.

Depreciation was not halted on any GMO general plant account as the result of the acquisition of Aquila by Great Plains Energy. Depreciation was halted on GMO general plant accounts 391003, 391005, 394000 and 398000 which had become fully depreciated prior to the acquisition. The halting of depreciation varied depending on the plant account, but primarily occurred between September 2006 and June 2008. Plant account 391005 Computer Software Development was the account that contained the most significant balance of asset classes in which depreciation expense was halted. Depreciation expense was halted because there were no plans to add assets to this account, the asset class was fully depreciated, and in fact all the assets in this account were eventually retired. GMO believes it was appropriate and rational to discontinue depreciation on these accounts under these circumstances. The Company has acknowledged in past rate cases that it did not formally request a change in the depreciation rate to be set at 0%; however, that was the recommended rate Staff proposed in ER-2009-0090.

- 2) Use of unauthorized depreciation rates.

We are not aware of any unauthorized depreciation rates applied to GMO General plant accounts. Please see the response to question 1 above if it is the Staff's contention that unauthorized depreciation rates are the result of halting the depreciation expense on asset classes that are fully depreciated and where no assets will be added prospectively.

- 3) Retirements or relocations of general plant as addressed in Staff witness Rosella Schad's testimony.

GMO believes the plant retired was a normal retirement and followed the Code of Federal Regulations 18 CFR part 101 Electric Plant Instruction 10, which describes the accounting for asset retirements. Instruction 10 describes that the book cost of the retirement unit is to be charged to the accumulated reserve for the property. Plant can be retired early for many reasons such as technological changes, obsolescence, or an asset is no longer needed. In these situations adjustments are not made to the reserve due to the early retirement. Plant depreciation rates are based on the average service life of a group of similar assets. This concept implies that some assets will live longer and some assets will live shorter than the average service life. Depreciation studies are conducted in Missouri at 5 year intervals. At the time of the deprecation study the history of accounts are reviewed and adjustments are made to the average service life which takes into account the retirement activity and impacts the depreciation rate.



**B) Retirement of property from General plant accounts due to KCPL's recent office relocation from 1201 Walnut to 1200 Main Street.**

In September 2009 KCPL moved its corporate offices from 1201 Walnut to 1200 Main Street, Kansas City, Missouri. The office facility at 1201 Walnut was leased as well as the new facility at 1200 Main. Approximately \$ 8M of general plant equipment was retired from General plant accounts 391 and 397. A detailed listing of the assets retired was previously provided in response to data request MPSC-0319 as part of Case ER-2010-0355. Please see PDF file titled "MPSC-0319."

**C) KCPL and GMO shall discuss the study approach with Staff.**

KCPL and GMO personnel met with Missouri Commission Staff personnel on June 13, 2011 and also held conference calls with the Staff to discuss the study approach. Those in attendance at the June 13<sup>th</sup> meeting from the Missouri Staff were Cary Featherstone, Art Rice, and Keith Majors. KCPL personnel in attendance were Ron Klote, John Weisensee, Aron Branson, John Park, DeAnn Bennett and Larry Mulligan. In a memo from Art Rice dated June 28<sup>th</sup>, Staff summarized the meeting and proposed the information listed below be included in the study. Please see PDF file titled "Art Rice Memo."

KCPL responds to Mr. Rice's requests as follows:

1. KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify the method of calculating the adjustments to Plant and Reserves for the switch to the general plant amortization method (Vintage Year Method) for General Plant Accounts. This includes a review of the KCPL interpretation of FERC Accounting Release (AR) 15 concerning in particular item 4 on interim retirements.

Response: Item 1 has been completed. A conference call was held on June 29<sup>th</sup> with Arthur Rice, Guy Gilbert, John Spanos, John Park and Larry Mulligan. Mr. Spanos explained his methodology for determining book reserve balances and the resulting unrecovered reserve amounts by referencing depreciation schedules filed with his rate case study testimony.

Basically the reserve can be broken into three components. The first component represents the assignment of reserve to vintage years whose age is greater than the life assigned to the plant account. As an example, if the life of the account is 5 years, all assets with an age greater than 5 years will have the reserve balance equal to the asset cost.

The second component represents the assignment of reserve to vintage years whose age is equal to or less than the assigned life of the plant account. The assignment of the reserve is based on the number of years the asset has been in service and the reserve balance required to fully depreciate the asset over the remaining life of the asset.

The third component is the determination of the under-recovered or over-recovered reserve balance. This amount is based on the actual book reserve balance less the first two reserve components.

The under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

As mentioned earlier, Mr. Spanos in his testimony explained the concept of general plant amortization and provided detailed computations of reserve components in his testimony. Please see the PDF files titled “Spanos Depreciation Study – KCPL”, “Spanos Depreciation Study – MPS Jurisdiction”, “Spanos Depreciation Study – L&P Jurisdiction” and “Spanos Depreciation Study – ECORP.”

Additional items discussed involved how cost of removal and salvage transactions would be recorded for assets in general plant amortization accounts and how transfers would be recorded. Cost of removal and salvage transactions occur infrequently as evidenced by a zero net salvage rate for these accounts. Cost of removal transactions would be charged to expense. Salvage proceeds (sale of equipment, insurance proceeds, etc) would be charged to income to the extent they exceed cost of removal. Transfers of assets are usually made within the same utility account as such transfer of reserve is not an issue.

FERC AR15 item # 4 discusses interim retirements and states “interim retirements are not recognized.” KCPL and GMO will follow AR 15 and will not record interim retirements. Retirements will occur only when the age of the asset has met the assigned life for the respective asset group. Please see the PDF file titled “FERC-AR15.”

2. KCPL is to perform a study to identify specific reasons for any under-recovery or over-recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

3. GMO is to perform a study to identify specific reasons for any under-recovery or over-recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)– “accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad’s surrebuttal testimony in GMO in Case No. ER-2009-0090.”

Response: Answer to this question has been provided in response A 1 thru A3 above.

5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

Response: KCPL/GMO does not believe the Stipulation requires a depreciation study to be performed nor does KCPL or GMO believe it is prudent to spend the cost to update the study at this time. The study will be updated during the next rate case or within the 5 year time frame as required by Missouri statute. KCPL in Case ER-2010-0355 and GMO in Case ER-2010-0356 provided depreciation data which covered the period ending December 31, 2008. This same data was used in discussions with Staff concerning general plant amortization and how under-recovered and over-recovered reserve amounts were developed. See response to C 1 above. The same methodology will be applied in the next depreciation study.

**CONCLUSION:**

KCPL/GMO believes this report documents the study required by the Stipulation and provides the additional information requested by Mr. Rice. As mentioned in the Stipulation the satisfactory presentation of the study will result in the parties pursuing in good faith the resolution of GMO account 119300 and a request by GMO for an Accounting Authority Order to permanently resolve the issue by transferring depreciation reserves from Transmission plant to General plant.

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City )  
Power & Light Company for Approval to Make )  
Certain Changes in its Charges for Electric ) File No. ER-2010-0355  
Service to Continue the Implementation of Its )  
Regulatory Plan )

In the Matter of the Application of KCP&L )  
Greater Missouri Operations Company for ) File No. ER-2010-0356  
Approval to Make Certain Changes in its Charges )  
for Electric Service )

**NON UNANIMOUS STIPULATION AND AGREEMENT  
REGARDING DEPRECIATION AND ACCUMULATED ADDITIONAL AMORTIZATIONS**

The Signatories respectfully submit the following Non-Unanimous Stipulation and Agreement (“Agreement”) to the Missouri Public Service Commission (“Commission”):

1. This Agreement is not “unanimous” because certain parties have not joined as signatories to this Agreement.

2. **Issues Settled With This Agreement.** This Agreement is intended to settle among the Signatories the issues given below.<sup>1</sup> Because the parties were unable to reach a Joint Statement of the Issues, the relevant portions of the Issues Lists of both Staff and the Companies are included.

A. Companies’ Issues List (pages 5, Item 3, and pages 7-8, Item 8) –

Additional Amortizations

- a. How should accumulated additional amortization expense be flowed back to ratepayers?
- b. Should the associated deferred income tax asset be included in rate base, as a reduction in the accumulated deferred income tax balance?

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<sup>1</sup> Although The Empire District Electric Company is a party to these cases, the Signatories do not intend to affect and this Stipulation does not address the depreciation rates, the depreciation expense, or the treatment of the regulatory amortizations with regard to The Empire District Electric Company.

Depreciation—

- a. What lifespan should the Commission adopt for Iatan 2?
- b. Should the Commission adopt the “remaining life” or “whole life” method?
- c. Should the Commission adopt “lifespan” or “mass property” for generating facilities?
- d. Should the Commission adopt the Company’s proposal of general plant amortization for small assets, including amortization of unrecovered reserve?
- e. How should net salvage (cost of removal) be determined for nuclear plant accounts?
- f. Should an amortization of the difference between the theoretical reserve and the actual reserve be a component of the depreciation rate? (GMO ISSUE ONLY)

B. Staff’s Issues List (pages 5 and 7) -

Item 6- Depreciation—

- a. Should KCPL’s rates for KCPL’s steam production generation fleet excluding Iatan 2, Hawthorn 5, and Wolf Creek be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- b. What is the appropriate life estimate to use for calculating Iatan 2’s remaining life depreciation rates?
- c. Should Wolf Creek’s rates reflect an adjustment to the net salvage rates to collect net salvage only on the portion of plant expected to retire as interim retirements?
- d. Should the appropriate depreciation rates for General Plant account numbers 391, 393, 394, 395, 397 and 398 remain the same as ordered in Case No. EO-2005-0329, or be amortized over a set period of time representing an estimated average service life for each year (vintage) of plant additions.
  - i. Should KCPL be allowed to amortize over 10 years the unrecovered General Plant

- ii. Should KCPL be ordered to inventory the property in these accounts, retire equipment from the books which is no longer used and useful, provide Staff with information concerning these accounts, and work with Staff to determine if any reserve transfers are warranted?
- e. Should KCPL's rates for KCPL's combustion turbine generation fleet be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- f. To what accounts should the approximately \$36.7 million and \$132.2 million (total \$168.9 million) accumulated additional amortizations currently held in account 399 be allocated, and on what basis?
- g. Is it appropriate to make transfers among reserve accounts at this time, or use remaining life depreciation rates to correct for over or under accrued reserves?

#### REGULATORY AMORTIZATIONS

19. What should be the ratemaking treatment for the Regulatory Additional Amortizations?

20. What is the appropriate reduction of accumulated deferred income tax reserve that is offset to rate base that is attributable to the regulatory plan additional amortizations?

3. The Accumulated Additional Amortizations that are specified herein and are the subject of this Agreement are the amortizations KCPL agrees it received as additional revenue in prior rate cases based on KCPL's Regulatory Plan the Commission approved in Case No. EO-2005-0329. That plan was designed to assist KCPL to carry out its Comprehensive Energy Plan.<sup>2</sup>

4. The Signatories request that the Commission order KCPL and GMO to utilize the depreciation rates included in attached Schedules A-C.

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<sup>2</sup> See also the provisions of paragraph 7.

5. The Signatories request that the Commission authorize KCPL and GMO to utilize the “Amortization Method” for specified General Plant accounts. The Amortization Method is a straight line method, in that the depreciation starts when the equipment is installed and stops when the equipment value is fully depreciated. For regulatory mass property accounting purposes, all of the additions to an account over a vintage (one year or one month of additions) are depreciated over a set amortization period. For depreciation accounting purposes, all of the equipment in each vintage is retired at the end of the amortization period. No interim retirements are recorded. The amortization periods to be used for specifying the depreciation rates of the specified accounts are as shown in the table below. The resulting depreciation rates to be used are as shown in attached Schedules A-C.<sup>3</sup>

General Plant Account	Description	KCP&L	MPS	L&P
391	Office furniture	20 years	NA	NA
391.01	Office furniture	NA	20 years	20 years
391.02	Computer equipment (all)	8 years	NA	8 years
391.02	Computer hardware	NA	8 years	8 years
391.04	Computer software	NA	9 years	9 years
391.06	Office Machines	NA	NA	10 years
393	Stores Equipment	25 years	25 years	25 years
394	Tools, Shop, Garage	30 years	25 years	25 years
395	Lab Equipment	30 years	30 years	30 years
397	Communications Equipment	35 years	27 years	27 years
398	Misc. Equipment	30 years	25 years	25 years

- a. KCPL and GMO unrecovered general plant reserves, based on Company witness Spanos’s study in this case, will not be amortized into costs of service in the KCPL case (Case No. ER-2010-0355) and GMO case (Case No. ER-2010-0356) or in future KCPL and GMO rate cases.

<sup>3</sup> KCPL and GMO expressly agree to the numbers contained in this table.



- b. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall provide to Staff, the Office of the Public Counsel, and the Industrials<sup>4</sup> updated plant and reserve balances as of December 31, 2010.
  - c. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall identify to Staff, the Office of the Public Counsel, and the Industrials the unrecovered or over recovered plant portion that is left over after the change to Amortization Method using the amortization periods identified in the table above and reflected in the amortization rates shown on attached Schedules A-C.
  - d. The Signatories agree that this use of the Amortization Method is for the purposes of resolving this case, and the Signatories are free to oppose the Amortization Method for the General Plant accounts in any future cases. If KCPL or GMO seek to continue use of the Amortization Method as specified in this Agreement in the next rate case, they must submit testimony in that rate case showing why the Amortization Method should be continued. This Agreement does not constitute any precedent in future proceedings. The assertion that a Party signed or supported this Agreement as a basis for claiming that Party supports or accepts the Amortization Method is a violation of this Agreement. All Signatories have the right to oppose the continuation of the Amortization Method in future proceedings.
6. The Signatories agree that the approximately \$183.4 million, as of May 3, 2011, of Accumulated Additional Amortizations<sup>5</sup> will be assigned to the Iatan 2 reserves and

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<sup>4</sup> The "Industrials" are comprised of Praxair, Inc., and the Midwest Energy User's Association in File No. ER-2010-0355, and AG Processing, Inc., a cooperative, and the Sedalia Industrial Energy Users' Association in File No. ER-2010-0356.

accounted for separately in the reserves as shown on in the final table in paragraph 7 for as long as Iatan 2 is in operation. Prior to the completion of the true-up direct testimony to be filed in this case on February 22, 2011, KCPL agrees to identify for Staff and other interested parties how the accumulated additional amortizations will be separately accounted for in the Iatan 2 depreciation reserve.

7. The following table identifies, and KCPL agrees are, the accumulated additional amortizations provided by customers pursuant to the terms of the Regulatory Plan during the period of the Regulatory Plan through the end of December 31, 2010 and through the end of May 3, 2011:<sup>6</sup>

<b>Rate Case</b>	<b>December 31, 2010</b>	<b>May 3, 2011</b>
Case No. ER-2006-0314	\$86,716,244	\$94,120,782
Case No. ER-2007-0291	\$32,171,481	\$35,834,231
Case No. ER-2009-0089	\$13,333,333	\$16,748,858
<b>TOTAL Missouri Jurisdictional Amount</b>	<b>\$132,221,058</b>	<b>\$146,703,871</b>

Source: KCPL’s Accumulated Depreciation Reserve Account 399

KCPL also agrees that an additional amortization amount of \$36 million (Missouri jurisdictional) was recovered from customers and accumulated from a prior case—Case EO-94-199—resulting in the total Accumulated Additional Amortizations as follows .<sup>7</sup>

<b>Rate Case</b>	<b>All Additional Amortizations Updated Period as of December 31, 2010</b>	<b>All Additional Amortizations Updated Period as of May 3, 2011</b>
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<sup>5</sup> For purposes of this agreement as identified in direct testimony of Staff witness Featherstone’s direct testimony at page 37 (footnote 1) the revenue stream associated with additional amortizations is referred to as “additional amortizations.” The capital accumulated from the revenue stream is referred to as “accumulated additional amortizations.” The sum of the revenue streams from prior rate cases is referred to as “cumulative additional amortizations.” See also the provisions of paragraph 7.

<sup>6</sup> KCPL and GMO expressly agree to the numbers contained in this table.

<sup>7</sup> KCPL and GMO expressly agree to the numbers contained in this table.

Case No.EO-2005-0329	\$132,221,058	\$146,703,871
Case No. EO-94-199	\$36,674,731	\$36,674,731
<b>TOTAL Missouri Jurisdictional Amount</b>	<b>\$168,895,789</b>	<b>\$183,378,602</b>

Source: KCPL's Accumulated Depreciation Reserve Account 399

The following table is how the foregoing \$183,378,602 total Missouri jurisdictional amount is to be distributed to Iatan 2 Uniform System of Accounts, account numbers 311, 312, 314, 315 and 316 through May 3, 2011—the period prior to the effective date of rates in this case:<sup>8</sup>

Iatan 2 USOA Acct	Plant in service 12/31/10	Percentage of Regulatory Amortization Allocated to Iatan 2 reserves	Regulatory Amortization Amount assigned to Iatan 2 reserves May 3, 2011
311.5	\$48,804,992	10.49%	\$ 19,240,688
312.5	\$349,784,204	75.20%	\$ 137,897,545
314.5	\$48,539,238	10.44%	\$ 19,135,918
315.5	\$16,233,097	3.49%	\$ 6,399,672
316.5	\$1,787,709	0.38%	\$ 704,779
Total	\$465,149,240	100.0%	\$183,378,602

8. If there is a restructuring of the utility industry in Missouri which requires or results in the de-regulation of KCPL's generating production facilities, including Iatan 2, KCPL agrees that any of the then-remaining Accumulated Additional Amortization represent additional amounts that have been contributed by customers and not by shareholders, and in such case the Signatories agree that a method of returning over a reasonable period of time all monies collected through the Accumulated Additional Amortizations to KCPL's regulated customers will be determined and shall be implemented.

<sup>8</sup> KCPL and GMO expressly agree to the numbers contained in this table.

9. The Signatories agree that the Accelerated Amortization deferred tax asset will be included in rate base in this rate case (Case No. ER-2010-0355) and in future KCPL rate cases before this Commission.

10. KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No. ER-2009-0090. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011. KCPL shall not transfer reserve to or from the General plant accounts before the foregoing studies are submitted to Staff, the Office of the Public Counsel, and the Industrials. Upon satisfactory presentation of the results of these studies, the Signatories agree to pursue in good faith resolution of the GMO Account 119300 unrecovered reserve issue, as described by KCPL witness Ron Klote in his rebuttal testimony filed in File No. ER-2010-0356, including support of a reasonable request by GMO for an Accounting Authority Order from this Commission which will be permanently resolve this issue by balancing reserves through a transfer of depreciation reserves from Transmission plant to General plant.

**Contingent Waiver of Rights:**

11. This Agreement is being entered into solely for the purpose of settling the issues of depreciation and the Experimental Regulatory Plan Additional Amortizations in this case.

The Signatories agree to the treatment of the Accumulated Additional Amortizations set out in paragraph 7 above for as long as Iatan 2 is in operation. The Signatories also agree to the specific terms of paragraph 5, including subparts a. to d., and paragraph 6. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, depreciation principle or method, method of cost determination or cost allocation or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement in this or any other proceeding, regardless of whether this Agreement is approved.

12. This Agreement is a negotiated settlement. Except as specified herein, the Signatories to this Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement, or in any way condition its approval of same.

13. This Agreement has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Agreement unconditionally and without modification, then this Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

14. If approved and adopted by the Commission, this Agreement shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the validity and enforceability of this Agreement and the operation of this Agreement according to its terms.

15. If the Commission does not approve this Agreement without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

16. If the Commission accepts the specific terms of this Agreement without condition or modification, as to the issues of depreciation and the Regulatory Plan Additional Amortizations only, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Agreement without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Agreement.

WHEREFORE, the undersigned Signatories respectfully request that the Commission issue its Order approving all of the specific terms and conditions of this Agreement.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC  
SERVICE COMMISSION

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile, or electronically mailed to all counsel of record this 2<sup>nd</sup> day of February, 2011.

/s/ Sarah L. Kliethermes



GMO Asset Retirements

Sum of posting amount					
work_order	gl_account	utility_acc	description2	misc_description	Total
EC-94000	118002	39102	COMP HDWR - LAN/WAN	CISCO System Router Memory Upgrade MAPP Access System LAN/WAN Panagon File Net IDM Doc Mgm System PRO WATCH SECURITY SYSTEM Vantive Software LAN/WAN	(9,552.68) (9,968.37) (11,944.77) (224,816.84) (5,325.56)
			COMP HDWR - LAN/WAN Total		(261,608.22)
			COMP HDWR - PRINTERS	CIS+ Printer Panagon File Net Scanner	(5,466.60) (7,071.75)
			COMP HDWR - PRINTERS Total		(12,538.35)
			COMP HDWR - WINTEL SERVER	ATT Fastcall Server Gas Track Server GasTrack, GasTrack Online, & Flexibill LodeStar Wintel Server MV90 Wintel Server SalesLogic Server - Community Intelligence Project	(13,046.61) (10,337.80) (7,219.88) (3,780.66) (2,873.21) (19,430.75)
			COMP HDWR - WINTEL SERVER Total		(56,688.91)
		39102 Total			(330,835.48)
		39104	COMP SFTWR - MAINFRAME	ALCAR Import Utility Business Continuity Initiative Software Business Objectives Business Objects for HR COMP SFTWR - E-Mail Compliance Mgmt Software (SOX) Configuration & Compliance Mgmt Software eBusiness Software ECM Server License - Energy Resources ECM Server License for Windows e-Procurement FileNet A/P Imagin Software (FileNet & Workflow) Guard1 Plus Software HRMS PeopleSoft 8.9 Upgrade HRMS PeopleWorks Constuction HRMS PeopleWorks Phase I HRMS Phase II Construction HRMS PHASE II DESIGN HRMS Phase II Implementation HRMS PSD Self-Service IBM Infoprint Software IBM Tivoli Correction/Sales Tax IBM Tivoli/Cont Mgr Suite Internet EDI Standardization Knowledge Base Software McAfee Anti-Spyware Microsoft Operations Manager (MOM) Software NSI Software for Replication Project Paperflow Software for Environmental Group PBViews Performance Measurement System PeopleSoft 7.5 Upgrade PeopleSoft 8.0 PeopleSoft 8.0 Expense Module PeopleSoft 8.0 Time & Labor Module PeopleSoft 8.0 Upgrade PeopleSoft 8.1 Financials Upgrade PeopleSoft Accounts Receivable Module PeopleSoft Budget Module PeopleSoft Cobol Compiler UNIX Software PeopleSoft Contract Tracking PeopleSoft CRM Help Desk Module PeopleSoft Enchancements PeopleSoft Enterprise Support Phase I & Interium PeopleSoft Enterprise Support Phase II PeopleSoft PO/Inventory PeopleSoft Regulatory Enhancement PeopleSoft Reporting Module PeopleSoft Reports PeopleSoft Time Collection PeopleSoft UPK Training Software PeopleWorks Phase III Design PeopleWorks Phase III Implementation PET Enhancements - cash flow - upgrade Office 2 PET Enhancements - cash flow - upgrade Office 2 ProCard Enhancement PVCS Tracker Software SMS/SHM Storage Mgmt Time Slips Software for Tax Accounting Token Security - nTellec	(15,000.00) (140,585.46) (253,321.18) (10,444.54) (43,280.28) (266,389.38) (26,804.06) (16,391.24) (2,339.96) (33,768.51) (1,286,910.00) (281,762.71) (1,620.48) (341,156.81) (671,534.27) (331,690.17) (103,705.66) (210,876.89) (138,278.28) (32,282.98) (31,345.21) (128,671.31) (1,466,888.51) (76,474.10) (56,841.00) (17,881.29) (34,780.96) (44,263.99) (6,357.81) (46,926.63) (348,105.31) (246,877.49) (495,293.97) (176,870.18) (54,984.12) (261,254.49) (341,334.05) (67,025.20) (24,061.40) (34,986.84) (81,732.98) (10,279.14) (469,085.68) (2,337,491.45) (186,282.00) (90,344.32) (2,655.28) (45,315.57) (95,869.89) (54,002.60) (165,963.31) (257,303.68) (14,447.25) (29,868.24) (3,530.36) (80,520.30) (237,413.85) (8,688.90) (40,121.94)
			COMP SFTWR - MAINFRAME Total		(12,380,383.46)
			COMP SFTWR - MICRO/PERSONAL	Breeze Aermod/ISC Pro Software Flexibill Software Upgrade Mobilization Workshop SPL Transp Gas System PC RAPPORT/PERMISSION MGMT SYS-ALSTO PSLF Dynamics Program - transmission	(1,896.72) (23,352.16) (19,684.66) (15,975.98) (19,750.00)
			COMP SFTWR - MICRO/PERSONAL Total		(80,659.52)
			COMP SFTWR - OTHER	Easysoft Software Professional Flight Management	(523.00) (48,995.00)
			COMP SFTWR - OTHER Total		(49,518.00)
		39104 Total			(12,510,560.98)
		39105	SYSTEMS DEVELOPMENT	EMS Integration Development	(30,215.36)
			SYSTEMS DEVELOPMENT		(24,717,415.19)
			SYSTEMS DEVELOPMENT Total		(24,747,630.55)
		39105 Total			(24,747,630.55)
		118002 Total			(37,589,027.01)
EC-94000 Total					(37,589,027.01)
Grand Total					(37,589,027.01)

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Sold to Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,190,979.69
Sold to Black Hills	391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	777,244.56
Sold to Black Hills	391003 - Gen Plt-Computer Hardware	1,702,804.70	1,138,205.43
Sold to Black Hills	391004 - Gen Plt-Software	80,813,821.22	62,795,354.76
Sold to Black Hills	391005 - Gen Plt-Sys Dev	4,223,108.01	4,202,948.55
Sold to Black Hills	394000 - Gen Plt-Tool/Shop/Garage	272,331.37	272,331.37
Sold to Black Hills	397000 - Gen Plt-Communication Eqp	936,864.37	570,852.96
Sold to Black Hills	398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
Sold to Black Hills Total		93,639,372.04	72,959,810.92

Response for 0247.1 #1, part a:

Journal Entry, FAPP900807 and 1501113 transfer the plant and accumulated depreciation from corporate to a business unit being sold to Black Hills. The depreciation expense calculated by the fixed asset system (PowerPlant) was for the full month of July. Aquila incurred 13 days of depreciation expense, so the other 18 days of expense were reversed on journal entry 1501118 because only 13 days of accumulated depreciation could be sold to Black Hills. Journal entry 1501119 is a correction between accumulated depreciation account 119000 and 119100 with the net impact of zero to rate base.

The section highlighted yellow represents the plant being transferred. The section highlighted green represents the accumulated depreciation being transferred.

Unit	Reg	Act	Am	Acc	Depr	Orig	Cost	Accum	Activity	ROA	Yr	Sum	Amount	Unit	Desc
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4015	999		(5,221,693.58)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4247	999		(2,158,022.71)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4251	999		(18,280,435.39)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4253	999		(44,109,872.59)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4256	999		(1,079,280.18)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4257	999		(2,605,725.07)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4258	999		(498,787.01)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4262	999		(18,666,595.93)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4308	999		(787,742.93)	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4247	999		(211,312.61)	1501113	7/31/2008	FAPP330807	PowerPlant Transfers				
AQLCP	ACTUALS	118000	Common Utility Plant In Serv	4253	999		(19,904.04)	1501113	7/31/2008	FAPP330807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4015	999		5,221,693.58	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4247	999		2,369,335.32	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4251	999		18,280,435.39	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4253	999		44,129,776.63	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4256	999		1,079,280.18	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4257	999		2,605,725.07	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4258	999		498,787.01	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4262	999		18,666,595.93	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
NETCO	ACTUALS	118000	Common Utility Plant In Serv	4308	999		787,742.93	1501113	7/31/2008	FAPP900807	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999		847,497.15	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Amort-Orig	4015	999		2,963,431.72	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119100	Common Util Plt-Acc Depr-Orig	4247	999		747,786.91	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999		162.00	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119100	Common Util Plt-Acc Depr-Orig	4247	999		269,824.32	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999		13,426,064.99	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999		34,336,687.75	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999		1,025,502.58	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999		2,036,014.76	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999		281,820.85	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999		17,256,132.33	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999		368,663.44	FAPP900807	7/31/2008	Asset/Reserve Transfer/Adjust	PowerPlant Transfers				

Unit	Ledger	Account	Acct Descr	Dept	Product	Project	Activity	Res Type	Category	Sum Amount	Journal ID	Date	Line Descr	Descr
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(4,771.61)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					(30,186.36)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(17,024.77)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					(12,090.00)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					(112,778.49)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					(283,148.48)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					(6,658.46)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					(16,075.64)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					(3,077.19)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					(89,107.00)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					(4,859.87)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(3,810,928.87)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(1,017,773.23)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					(13,426,064.99)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					(34,336,687.75)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					(1,025,502.58)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					(2,036,014.76)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					(261,820.85)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					(17,256,132.33)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					(368,663.44)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					4,771.61	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					17,024.77	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4251	999					112,778.49	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4253	999					283,148.48	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4256	999					6,658.46	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4257	999					16,075.64	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4258	999					3,077.19	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4262	999					89,107.00	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4308	999					4,859.87	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					30,186.36	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					12,090.00	1501119	7/31/2008	Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4015	999					(2,963,431.72)	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4289	999					0.01	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119000	Common Util Plt-Acc Depr-Orig	4247	999					(269,824.32)	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4015	999					2,963,431.71	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS	119100	Common Util Plt-Acc Amort-Orig	4247	999					269,824.32	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts

KCPL GMO 2008 Rate Case  
Case: ER-2009-0090  
Data Request: MPSC-0247.1 - Question 1 - Part B

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Corporate headquarters moved to non-utility	389001 - Gen Plant-Land	607,000.00	-
Corporate headquarters moved to non-utility	390001 - Gen Plt-Str & Improve-Own	55,488,583.69	10,512,111.22
Corporate headquarters moved to non-utility Total		56,095,583.69	10,512,111.22

Response for 0247.1 #1, part b:

Journal Entry, 179, interfaced from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) taking 20 West 9th out of rate base. The fixed asset system (PowerPlant) debited and credited the same account for the transfer of the accumulated depreciation. The debit on journal entry 179 should have been to accumulated depreciation, account 119003. The journal entry AQPURCH20W takes the amount out of the correct accumulated depreciation account.

Journal entry AQPURCH20W has other lines which do not apply to the response of this data request, but the journal entry is being shown in its entirety because the data request asks for the "actual journal entries". The lines which do not apply to the response are grayed out.

Unit	Account	Account Description	Debit	Credit	Proj	Activity	Real Type	Category	Journal ID	Date	Period	Description
ECORP	ACTUALS 118002	Common Utility Plant In Serv	083	N/A								
ECORP	ACTUALS 121000	NonUtility Property	083	N/A			(56,095,583.69)	179		9/30/2008	Plant Journals	PowerPlant Transfers
ECORP	ACTUALS 146023	Acct Rec IU ECORP	083	N/A			56,095,583.69	179		9/30/2008	Plant Journals	PowerPlant Transfers
ECORP	ACTUALS 146023	Acct Rec IU ECORP	083	N/A			10,512,111.22	179		9/30/2008	Plant Journals	PowerPlant Transfers
ECORP	ACTUALS 119003	Common Util Plt-Acc Depr-Orig	083	N/A			10,512,111.22	AQPURCH20W		9/30/2008	Common Util Plt-Acc Depr-Orig	Fair Value Adjustment - Real E

KCPL GMO 2008 Rate Case  
 Case: ER-2009-0090  
 Data Request: MPSC-0247.1 - Question 1 - Part C

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Retirement of assets no longer in use because of integration	391003 - Gen PIt-Computer Hardware	330,835.48	330,835.48
Retirement of assets no longer in use because of integration	391004 - Gen PIt-Software	12,510,560.98	12,510,560.98
Retirement of assets no longer in use because of integration	391005 - Gen PIt-Sys Dev	24,747,630.55	24,747,630.55
Retirement of assets no longer in use because of integration Total		37,589,027.01	37,589,027.01

Response for 0247.1 #1, part c:

Journal Entry, 177, interfaced from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) for the retirement of plant no longer used because of merger

Unit	Ledger	Account	Account Description	Dept	Product	Project	Activity	Receipt	Category	Split Amount	Journal ID	Date	Line Desc	Debit
ECORP	ACTUALS	118002	Common Utility Plant In Serv	083	N/A					(37,589,027.01)	177	9/30/2008	Plant Journals	
ECORP	ACTUALS	119003	Common Util PIt-Acc Depr-Orig	083	N/A					37,589,027.01	177	9/30/2008	Plant Journals	

KCPL GMO 2008 Rate Case  
Case: ER-2009-0090  
Data Request: MPSC-0247.1 - Question 2

month	DR Note	utility account	Data	
			Sum of Cost	Sum of Accum Depr
12/2006	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,136,440.80	2,401,564.86
		391001 - Gen Plt-Office Furn & Eqp	2,189,884.72	705,110.27
		391003 - Gen Plt-Computer Hardware	2,128,691.20	811,311.71
		391004 - Gen Plt-Software	77,995,860.09	48,481,014.31
		391005 - Gen Plt-Sys Dev	4,223,108.01	3,851,357.82
		394000 - Gen Plt-Tool/Shop/Garage	269,729.49	269,729.50
		397000 - Gen Plt-Communication Eqp	960,953.51	549,680.03
		398000 - Gen Plt-Miscellaneous Eqp	9,218.47	8,832.82
		<b>Black Hills Total</b>		<b>90,913,886.29</b>
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
390001 - Gen Plt-Str & Improve-Own		53,778,742.97	9,215,379.39	
<b>Corporate Headquarters Total</b>		<b>54,385,742.97</b>	<b>9,215,379.39</b>	
Retirement	391003 - Gen Plt-Computer Hardware	297,227.51	272,580.47	
	391004 - Gen Plt-Software	9,626,908.02	4,855,442.38	
	391005 - Gen Plt-Sys Dev	24,747,630.55	22,656,377.20	
<b>Retirement Total</b>		<b>34,671,766.08</b>	<b>27,784,400.05</b>	
<b>12/2006 Total</b>			<b>179,971,395.34</b>	<b>94,078,380.76</b>
12/2007	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	2,723,591.03
		391001 - Gen Plt-Office Furn & Eqp	1,978,222.07	738,938.00
		391003 - Gen Plt-Computer Hardware	1,431,361.35	882,319.32
		391004 - Gen Plt-Software	79,516,039.82	57,280,500.82
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	261,427.06
		397000 - Gen Plt-Communication Eqp	960,953.51	540,902.74
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
		<b>Black Hills Total</b>		<b>92,147,042.07</b>
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
390001 - Gen Plt-Str & Improve-Own		55,488,583.69	9,811,582.71	
<b>Corporate Headquarters Total</b>		<b>56,095,583.69</b>	<b>9,811,582.71</b>	
Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	311,350.52	
	391004 - Gen Plt-Software	12,508,030.29	7,671,260.59	
	391005 - Gen Plt-Sys Dev	24,747,630.55	24,747,630.55	
<b>Retirement Total</b>		<b>37,586,496.32</b>	<b>32,730,241.66</b>	
<b>12/2007 Total</b>			<b>185,829,122.08</b>	<b>109,204,504.95</b>
06/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,160,446.76
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	774,511.14
		391003 - Gen Plt-Computer Hardware	1,921,952.28	1,142,562.15
		391004 - Gen Plt-Software	80,602,384.00	62,405,016.70
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	270,863.32
		397000 - Gen Plt-Communication Eqp	960,953.51	609,899.19
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
		<b>Black Hills Total</b>		<b>93,671,171.54</b>
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
390001 - Gen Plt-Str & Improve-Own		55,488,583.69	10,466,347.98	
<b>Corporate Headquarters Total</b>		<b>56,095,583.69</b>	<b>10,466,347.98</b>	
Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	319,717.78	
	391004 - Gen Plt-Software	12,510,560.98	8,452,371.38	
	391005 - Gen Plt-Sys Dev	24,747,630.55	24,747,630.55	
<b>Retirement Total</b>		<b>37,589,027.01</b>	<b>33,519,719.71</b>	
<b>06/2008 Total</b>			<b>187,355,782.24</b>	<b>116,584,368.56</b>

KCPL GMO 2008 Rate Case  
Case: ER-2009-0090  
Data Request: MPSC-0247.1 - Question 2

month	DR Note	utility account	Data	
			Sum of Cost	Sum of Accum Depr
07/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,190,979.69
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	777,244.56
		391003 - Gen Plt-Computer Hardware	1,702,804.70	1,138,205.43
		391004 - Gen Plt-Software	80,813,821.22	62,795,354.76
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,202,948.55
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	272,331.37
		397000 - Gen Plt-Communication Eqp	936,864.37	570,852.96
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		93,639,372.04	72,959,810.92
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	10,512,111.22
	Corporate Headquarters Total		56,095,583.69	10,512,111.22
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	321,090.37
		391004 - Gen Plt-Software	12,510,560.98	8,577,439.84
391005 - Gen Plt-Sys Dev		24,747,630.55	24,747,630.55	
Retirement Total		37,589,027.01	33,646,160.76	
07/2008 Total		187,323,982.74	117,118,082.90	
08/2008	Corporate Headquarters	38900-Gen-Land-Elec	607,000.00	-
		39000-Gen-Structures & Impr-Elec	55,488,583.69	10,512,111.22
	Corporate Headquarters Total		56,095,583.69	10,512,111.22
	Retirement	39102-Gen-Office Furniture-Computer	330,835.48	321,090.37
		39104-Gen-Office Furn-Software	12,510,560.98	8,577,439.84
		39105-Gen-Office Furn-Sys Develop	24,747,630.55	24,747,630.55
Retirement Total		37,589,027.01	33,646,160.76	
08/2008 Total		93,684,610.70	44,158,271.98	

The transfer of corporate assets to non-utility and the retirement of assets no longer in use because of merger integration was done in September 2008, so there was no balance at the end of September 2008.

Business Unit Before Merger  
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ  
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month															
				1	2	3	4	5	6	7	8	9	10	11	12				
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance																
			Sum of additions												\$664,106.09	\$664,106.09			
			Sum of retirements												\$0.00	\$0.00			
			Sum of total transfers												\$0.00	\$0.00			
			Sum of adjustments												\$0.00	\$0.00			
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$664,106.09	\$664,106.09		
	390001 - Gen Pit-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance																
			Sum of additions													\$63,803,776.88	\$63,803,776.88		
			Sum of retirements													\$0.00	\$785,886.19		
			Sum of total transfers													\$0.00	(\$116,642.71)		
			Sum of adjustments													\$0.00	\$0.00		
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,803,776.88	\$64,473,020.36		
	390051 - Gen Pit-Str & Improve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance																
			Sum of additions													\$5,589,724.96	\$5,589,724.96		
			Sum of retirements													\$0.00	\$8,077.32		
			Sum of total transfers													\$0.00	(\$4,874.00)		
			Sum of adjustments													\$0.00	\$0.00		
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,589,724.96	\$5,593,928.28		
	391001 - Gen Pit-Office Furn & Eq	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance																
			Sum of additions													\$15,805,304.31	\$15,808,091.69		
			Sum of retirements													\$2,787.38	\$644,025.07		
			Sum of total transfers													\$0.00	(\$73,888.01)		
			Sum of adjustments													\$0.00	\$2,247.16		
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,808,091.69	\$16,380,475.91		
391003 - Gen Pit-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance																	
		Sum of additions													\$17,155,116.27	\$17,157,234.60			
		Sum of retirements													\$2,118.33	\$3,844,814.24			
		Sum of total transfers													\$0.00	(\$2,332,629.43)			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,157,234.60	\$18,669,419.41			
391004 - Gen Pit-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance																	
		Sum of additions													\$113,651,854.85	\$113,652,384.44			
		Sum of retirements													\$529.59	\$2,672,703.92			
		Sum of total transfers													\$0.00	(\$2,044,259.99)			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,652,384.44	\$114,280,628.37			
391005 - Gen Pit-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance																	
		Sum of additions													\$29,348,201.32	\$29,348,201.32			
		Sum of retirements													\$0.00	\$0.00			
		Sum of total transfers													\$0.00	\$0.00			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,348,201.32	\$29,348,201.32			
394000 - Gen Pit-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance																	
		Sum of additions													\$326,210.53	\$326,210.53			
		Sum of retirements													\$0.00	\$0.00			
		Sum of total transfers													\$0.00	\$0.00			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326,210.53	\$326,210.53			
395000 - Gen Pit-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance																	
		Sum of additions													\$63,533.77	\$63,533.77			
		Sum of retirements													\$0.00	\$0.00			
		Sum of total transfers													\$0.00	\$0.00			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,533.77	\$63,533.77			
397000 - Gen Pit-Communication Eq	39700-Gen-Communication Equip-Elec	Sum of beginning_balance																	
		Sum of additions													\$6,952,680.90	\$6,952,680.90			
		Sum of retirements													\$0.00	\$542,195.89			
		Sum of total transfers													\$0.00	\$0.00			
		Sum of adjustments													\$0.00	\$0.00			
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,952,680.90	\$7,494,876.79			



Business Unit Before Merger  
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ  
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month														
				1	2	3	4	5	6	7	8	9	10	11	12			
	39800 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance														\$634,178.74	\$634,178.74
			Sum of additions														\$0.00	\$0.00
			Sum of retirements														\$0.00	(\$23,960.45)
			Sum of total transfers														\$0.00	\$0.00
			Sum of adjustments														\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$634,178.74	\$610,218.29
2006			Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,094,688.62	\$254,000,123.92
2006			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,435.30	\$8,488,702.63
2006			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,596,254.59)
2006			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,247.16
2006			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$254,000,123.92	\$257,804,819.12
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,614.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$664,106.09	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
	390001 - Gen Plt-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance	\$64,473,020.36	\$64,775,191.83	\$64,895,505.44	\$65,169,587.51	\$67,101,382.82	\$67,486,302.96	\$67,487,357.15	\$67,497,463.05	\$67,497,463.05	\$67,264,431.84	\$67,359,692.75	\$67,205,722.66	\$67,743,151.43	\$67,743,151.43	\$67,743,151.43
			Sum of additions	\$302,171.47	\$120,313.61	\$274,082.07	\$2,048,493.52	\$364,920.14	\$21,054.19	\$10,105.80	(\$223,031.21)	\$95,260.91	(\$131,938.32)	\$537,428.77	\$0.00	\$0.00		
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$114,698.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22,030.77)	\$0.00	(\$1,650,828.78)	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$64,775,191.83	\$64,895,505.44	\$65,169,587.51	\$67,101,382.82	\$67,486,302.96	\$67,487,357.15	\$67,497,463.05	\$67,264,431.84	\$67,359,692.75	\$67,205,722.66	\$67,743,151.43	\$66,092,324.65	\$66,092,324.65	\$66,092,324.65	\$66,092,324.65
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance	\$5,593,928.28	\$5,593,928.28	\$5,593,928.28	\$5,746,232.54	\$5,746,232.54	\$5,944,072.50	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,545,589.75	\$3,576,357.71	\$3,576,357.71	
			Sum of additions	\$0.00	\$0.00	\$152,304.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,004.73	\$30,767.96	\$325,852.39	\$325,852.39	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,457,487.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$149,077.76)	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$5,593,928.28	\$5,593,928.28	\$5,746,232.54	\$5,746,232.54	\$5,944,072.50	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,486,585.02	\$3,545,589.75	\$3,576,357.71	\$3,576,357.71	\$3,576,357.71	\$3,576,357.71
	391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance	\$16,380,475.91	\$16,391,463.76	\$16,391,463.76	\$16,230,016.44	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,189,464.63	\$14,189,464.63	\$14,172,596.94	\$14,212,980.20	\$14,212,980.20	\$14,212,980.20
			Sum of additions	\$10,987.85	\$0.00	(\$161,447.32)	(\$2,083,881.10)	\$0.00	\$0.00	\$0.00	\$0.00	\$43,329.29	\$0.00	(\$16,867.69)	\$40,383.26	\$32,998.04	\$32,998.04	
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$89,420.53)	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$16,391,463.76	\$16,391,463.76	\$16,230,016.44	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,146,135.34	\$14,189,464.63	\$14,189,464.63	\$14,172,596.94	\$14,212,980.20	\$14,212,980.20	\$14,212,980.20	\$14,212,980.20
	391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance	\$18,869,419.41	\$18,808,703.12	\$18,809,939.34	\$18,223,740.46	\$17,819,809.51	\$17,891,169.77	\$17,841,639.75	\$17,841,639.75	\$17,841,639.75	\$18,097,499.81	\$18,107,812.25	\$18,172,926.56	\$19,427,747.41	\$19,427,747.41	\$19,427,747.41
			Sum of additions	\$139,283.71	\$1,236.22	\$94,372.79	(\$98,832.13)	\$3,831.85	\$0.00	\$0.00	\$0.00	\$287,469.57	\$10,312.44	\$67,343.93	\$1,254,820.85	\$814,884.51	\$814,884.51	
			Sum of retirements	\$0.00	\$0.00	(\$534,331.89)	(\$305,098.82)	(\$224,005.78)	(\$49,530.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,237.81)	\$0.00	(\$2,274,303.88)	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	(\$148,239.78)	\$0.00	\$291,534.19	\$0.00	\$0.00	\$0.00	(\$31,609.51)	\$0.00	\$6.19	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$18,808,703.12	\$18,809,939.34	\$18,223,740.46	\$17,819,809.51	\$17,891,169.77	\$17,841,639.75	\$17,841,639.75	\$17,841,639.75	\$18,097,499.81	\$18,107,812.25	\$18,172,926.56	\$19,427,747.41	\$17,768,128.04	\$17,768,128.04	\$17,768,128.04
	391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance	\$114,280,828.37	\$115,554,270.13	\$115,554,270.13	\$112,641,922.79	\$113,024,197.48	\$112,269,935.31	\$112,349,241.79	\$112,653,401.39	\$113,917,816.46	\$114,013,273.97	\$114,329,018.26	\$114,331,652.99	\$114,662,692.57	\$114,662,692.57	\$114,662,692.57
			Sum of additions	\$1,273,441.76	\$0.00	\$1,087,483.46	\$382,274.69	\$3,827.47	\$79,306.48	\$304,159.60	\$1,264,415.07	\$95,457.51	\$315,744.29	\$2,634.73	\$0.00	\$0.00	\$0.00	
			Sum of retirements	\$0.00	\$0.00	(\$4,144,488.77)	\$0.00	(\$480,592.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of total transfers	\$0.00	\$0.00	\$144,657.97	\$0.00	\$277,496.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of ending_balance	\$115,554,270.13	\$115,554,270.13	\$112,641,922.79	\$113,024,197.48	\$112,269,935.31	\$112,349,241.79	\$112,653,401.39	\$113,917,816.46	\$114,013,273.97	\$114,329,018.26	\$114,331,652.99	\$114,662,692.57	\$114,662,692.57	\$114,662,692.57	\$114,662,692.57
	391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$29,348,201.32	\$29,348,201.32	\$29,348,201.32	\$29,265,913.36	\$29,265,913.36	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	(\$82,287.96)	\$0.00	(\$295,174.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$29,348,201.32	\$29,348,201.32	\$29,265,913.36	\$29,265,913.36	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,601.88
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments															



Business Unit Before Merger  
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ  
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month												
				1	2	3	4	5	6	7	8	9	10	11	12	
391005	- Gen Pit-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00	(\$24,747,630.55)	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55	\$0.00	\$0.00	\$0.00
394000	- Gen Pit-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,990.35)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$272,331.37)	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04	\$43,490.69
395000	- Gen Pit-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397000	- Gen Pit-Communication Equip	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$3,351,947.09	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58
			Sum of additions	\$2,983.33	\$333.29	(\$3,316.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,779.43	\$0.00	\$0.00	\$0.00	\$134,166.34
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,868.57)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,432,581.89)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$936,864.37)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$1,092,578.03
398000	- Gen Pit-Miscellaneous Equip	39800-Gen-Misc Equip-Elec	Sum of beginning_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,104.98)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$473,209.91)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48	\$53,500.59
2008	Sum of beginning_balance		Sum of beginning_balance	\$250,299,534.22	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,688,336.57	\$251,066,633.82	\$251,055,485.42	\$157,308,519.57	\$157,308,604.53	\$64,390,464.61	\$64,569,636.38	\$64,569,636.38	\$64,569,636.38
2008	Sum of additions		Sum of additions	\$4,878.12	\$815,193.15	(\$0.00)	\$1,303,013.97	\$1,507.82	\$22,253.24	\$64,048.91	\$84.96	\$766,470.78	\$179,171.77	\$0.00	\$0.00	\$849,263.33
2008	Sum of retirements		Sum of retirements	\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$823,210.57)	(\$33,401.64)	(\$171,642.72)	\$0.00	(\$37,589,027.01)	\$0.00	\$0.00	\$0.00	(\$6,058,370.67)
2008	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	(\$70,080.69)	\$0.00	\$0.00	\$0.00	(\$93,639,372.04)	\$0.00	(\$58,095,583.69)	\$0.00	\$0.00	\$0.00	(\$7,515,039.71)
2008	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2008	Sum of ending_balance		Sum of ending_balance	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,688,336.57	\$251,066,633.82	\$251,055,485.42	\$157,308,519.57	\$157,308,604.53	\$64,390,464.61	\$64,569,636.38	\$64,569,636.38	\$64,569,636.38	\$51,847,489.33

**Note:**  
July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.  
September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.  
December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit AQLCP - Aquila Inc Corporate HQ  
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month																
				1	2	3	4	5	6	7	8	9	10	11	12					
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve																	
			Sum of total depreciation accrual												\$0.00	\$0.00				
			Sum of cost_of_removal												\$0.00	\$0.00				
			Sum of gross salvage												\$0.00	\$0.00				
			Sum of total adjustments												\$0.00	\$0.00				
			Sum of total transfers												\$0.00	\$0.00				
			Sum of retirements												\$0.00	\$0.00				
			Sum of gain_loss												\$0.00	\$0.00				
			Sum of end_reserve												\$0.00	\$0.00				
							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve															
					Sum of total depreciation accrual												\$8,962,640.23	\$9,088,120.99		
Sum of cost_of_removal														\$125,480.76	\$125,480.76					
Sum of gross salvage														\$0.00	(\$717.53)					
Sum of total adjustments														\$0.00	\$0.00					
Sum of total transfers														\$0.00	\$0.00					
Sum of retirements														\$0.00	\$0.00					
Sum of gain_loss														\$0.00	(\$116,642.71)					
Sum of end_reserve														\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,088,120.99	\$9,096,241.51				
390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve																		
		Sum of total depreciation accrual														\$4,813,778.75	\$4,838,852.55			
		Sum of cost_of_removal												\$25,073.80	\$25,073.81					
		Sum of gross salvage												\$0.00	\$0.00					
		Sum of total adjustments												\$0.00	\$0.00					
		Sum of total transfers												\$0.00	\$0.00					
		Sum of retirements												\$0.00	\$0.00					
		Sum of gain_loss												\$0.00	(\$4,874.00)					
		Sum of end_reserve												\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,838,852.55	\$4,859,052.36				
		391001 - Gen Plt-Office Furn & Eq	39100-Gen-Office Furniture & Eq-Et	Sum of begin_reserve																
				Sum of total depreciation accrual												\$3,879,782.87	\$3,953,145.82			
Sum of cost_of_removal														\$73,362.95	\$73,375.89					
Sum of gross salvage														\$0.00	\$0.00					
Sum of total adjustments														\$0.00	\$0.00					
Sum of total transfers														\$0.00	\$0.00					
Sum of retirements														\$0.00	\$145.95					
Sum of gain_loss														\$0.00	(\$73,888.01)					
Sum of end_reserve														\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,953,145.82	\$3,952,779.65				
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve																
				Sum of total depreciation accrual												\$11,807,789.83	\$12,230,806.43			
		Sum of cost_of_removal												\$423,016.60	\$423,068.83					
		Sum of gross salvage												\$0.00	(\$1,880.35)					
		Sum of total adjustments												\$0.00	\$3,375.00					
		Sum of total transfers												(\$0.00)	\$0.00					
		Sum of retirements												\$0.00	\$0.00					
		Sum of gain_loss												\$0.00	(\$2,332,829.43)					
		Sum of end_reserve												\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,230,806.43	\$10,322,740.48				
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve																
				Sum of total depreciation accrual												\$85,722,394.05	\$86,929,946.00			
Sum of cost_of_removal														\$1,207,551.95	\$1,207,556.58					
Sum of gross salvage														\$0.00	\$0.00					
Sum of total adjustments														\$0.00	\$0.00					
Sum of total transfers														\$0.00	\$0.00					
Sum of retirements														\$0.00	\$0.00					
Sum of gain_loss														\$0.00	(\$2,044,259.98)					
Sum of end_reserve														\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,929,946.00	\$86,093,242.59				
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve																
				Sum of total depreciation accrual												\$25,938,885.45	\$26,362,966.96			
		Sum of cost_of_removal												\$424,081.51	\$424,081.51					
		Sum of gross salvage												\$0.00	\$0.00					
		Sum of total adjustments												\$0.00	\$0.00					
		Sum of total transfers												\$0.00	\$0.00					
		Sum of retirements												\$0.00	\$0.00					
		Sum of gain_loss												\$0.00	\$0.00					
		Sum of end_reserve												\$0.00	\$0.00					
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,362,966.96	\$26,787,048.47				

Business Unit AQLCP - Aquila Inc Corporate HQ  
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
 KCPL GMO 2008 RATE CASE  
 CASE NO. ER-2009-0090  
 DATA REQUEST NO. MPSC-0268  
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month	1	2	3	4	5	6	7	8	9	10	11	12				
394000 - Gen Pit-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve													\$322,513.48	\$324,397.35				
			Sum of total depreciation accrual													\$1,883.87	\$1,883.87			
			Sum of cost_of_removal													\$0.00	\$0.00			
			Sum of gross salvage													\$0.00	\$0.00			
			Sum of total adjustments													\$0.00	\$0.00			
			Sum of total transfers													\$0.00	\$0.00			
			Sum of retirements													\$0.00	\$0.00			
			Sum of gain_loss													\$0.00	\$0.00			
			Sum of end_reserve													\$0.00	\$0.00			
								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$324,397.35	\$326,281.22	
			395000 - Gen Pit-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of begin_reserve													\$38,665.08	\$39,346.48	
						Sum of total depreciation accrual													\$981.40	\$981.40
						Sum of cost_of_removal													\$0.00	\$0.00
						Sum of gross salvage													\$0.00	\$0.00
						Sum of total adjustments													\$0.00	\$0.00
Sum of total transfers																\$0.00	\$0.00			
Sum of retirements																\$0.00	\$0.00			
Sum of gain_loss																\$0.00	\$0.00			
Sum of end_reserve																\$0.00	\$0.00			
								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,346.48	\$40,027.88	
397000 - Gen Pit-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve																\$4,295,259.87	\$4,378,460.29	
						Sum of total depreciation accrual													\$83,200.42	\$83,200.42
						Sum of cost_of_removal													\$0.00	\$0.00
						Sum of gross salvage													\$0.00	\$0.00
						Sum of total adjustments													\$0.00	\$0.00
			Sum of total transfers													\$0.00	\$0.00			
			Sum of retirements													\$0.00	\$0.00			
			Sum of gain_loss													\$0.00	\$0.00			
			Sum of end_reserve													\$0.00	\$0.00			
								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,378,460.29	\$4,461,660.71	
			398000 - Gen Pit-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve													\$619,084.02	\$626,879.13	
						Sum of total depreciation accrual													\$7,795.11	\$7,795.11
						Sum of cost_of_removal													\$0.00	\$0.00
						Sum of gross salvage													\$0.00	\$0.00
						Sum of total adjustments													\$0.00	\$0.00
Sum of total transfers																\$0.00	\$0.00			
Sum of retirements																\$0.00	\$0.00			
Sum of gain_loss																\$0.00	(\$23,960.45)			
Sum of end_reserve																\$0.00	\$0.00			
								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$626,879.13	\$610,713.79	
2006 Sum of begin_reserve																	\$0.00	\$128,400,793.63	\$128,772,922.00	
2006 Sum of total depreciation accrual																	\$0.00	\$2,372,128.37	\$2,372,198.18	
2006 Sum of cost_of_removal																	\$0.00	\$0.00	(\$2,597.88)	
2006 Sum of gross salvage																	\$0.00	\$0.00	\$3,375.00	
2006 Sum of total adjustments																	\$0.00	\$0.00	\$0.00	
2006 Sum of total transfers														\$0.00	\$0.00	\$145.95				
2006 Sum of retirements														\$0.00	\$0.00	(\$4,596,254.59)				
2006 Sum of gain_loss														\$0.00	\$0.00	\$0.00				
2006 Sum of end_reserve														\$0.00	\$0.00	\$0.00				
2007 389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve													\$0.00	\$0.00				
			Sum of total depreciation accrual													\$0.00	\$0.00			
			Sum of cost_of_removal													\$0.00	\$0.00			
			Sum of gross salvage													\$0.00	\$0.00			
			Sum of total adjustments													\$0.00	\$0.00			
			Sum of total transfers													\$0.00	\$0.00			
			Sum of retirements													\$0.00	\$0.00			
			Sum of gain_loss													\$0.00	\$0.00			
			Sum of end_reserve													\$0.00	\$0.00			
								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			390001 - Gen Pit-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve													\$9,096,241.51	\$9,223,038.45	
						Sum of total depreciation accrual													\$126,796.94	\$127,391.21
						Sum of cost_of_removal													\$0.00	\$0.00
						Sum of gross salvage													\$0.00	\$0.00
						Sum of total adjustments													\$0.00	\$0.00
Sum of total transfers																\$0.00	\$0.00			
Sum of retirements																\$0.00	\$0.00			
Sum of gain_loss																\$0.00	\$0.00			
Sum of end_reserve																\$0.00	\$0.00			
								\$9,096,241.51	\$9,223,038.45	\$9,350,429.66	\$9,478,057.48	\$9,491,526.12	\$9,623,492.18	\$9,756,175.91	\$9,888,901.05	\$10,021,646.06	\$10,153,932.78	\$10,264,188.77	\$10,396,360.02	
Sum of total depreciation accrual																	\$126,796.94	\$127,391.21		
Sum of cost_of_removal																	\$0.00	\$0.00		
Sum of gross salvage																	\$0.00	\$0.00		
Sum of total adjustments																	\$0.00	\$0.00		
Sum of total transfers																	\$0.00	\$0.00		
Sum of retirements														\$0.00	\$0.00					
Sum of gain_loss														\$0.00	\$0.00					
Sum of end_reserve														\$0.00	\$0.00					

Business Unit AQLCP - Aquila Inc Corporate HQ  
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GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month															
				1	2	3	4	5	6	7	8	9	10	11	12				
390051 - Gen Pit-Str & Imprve-Lease	39005-Gen-Struc-Lsehid Imp-General		Sum of begin_reserve	\$4,859,052.36	\$4,884,439.17	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,966.82	\$2,676,342.92	\$2,721,719.00	\$2,767,095.10	\$2,819,027.26				
			Sum of total depreciation accrual	\$25,386.81	\$25,386.82	\$25,386.81	\$31,244.66	\$31,244.67	\$45,376.09	\$45,376.08	\$45,376.10	\$45,376.08	\$45,376.10	\$45,376.10	\$51,932.16	\$53,841.51			
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,457,487.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$149,077.78)		
			Sum of end_reserve	\$4,884,439.17	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,966.82	\$2,676,342.92	\$2,721,719.00	\$2,767,095.10	\$2,819,027.26	\$2,873,591.01	\$2,929,672.80			
			391001 - Gen Pit-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI		Sum of begin_reserve	\$3,952,779.65	\$4,028,812.37	\$4,104,896.09	\$4,180,979.81	\$4,256,314.14	\$4,321,975.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76	\$4,584,622.53	\$4,650,284.30	\$4,716,470.78	
						Sum of total depreciation accrual	\$76,032.72	\$76,032.72	\$76,032.72	\$75,334.33	\$65,661.65	\$65,661.65	\$65,661.66	\$65,661.66	\$65,661.66	\$65,661.66	\$65,661.66	\$65,661.66	\$65,661.66
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of end_reserve	\$4,028,812.37	\$4,104,896.09				\$4,180,979.81	\$4,256,314.14	\$4,321,975.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76	\$4,584,622.53	\$4,650,284.30	\$4,716,470.78	\$4,782,662.44	\$4,848,854.10			
391003 - Gen Pit-Computer Hardware	39102-Gen-Office Furniture-Computer					Sum of begin_reserve	\$10,322,740.48	\$10,783,097.25	\$11,096,613.36	\$10,879,863.45	\$11,024,131.70	\$11,261,690.24	\$11,653,326.65	\$12,093,271.75	\$12,525,840.56	\$12,972,094.74	\$13,416,367.46	\$13,864,481.54	
						Sum of total depreciation accrual	\$460,356.77	\$463,791.28	\$463,821.76	\$449,367.07	\$439,406.80	\$441,166.43	\$439,945.10	\$439,945.10	\$446,254.18	\$446,508.47	\$448,114.08	\$448,114.08	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of total adjustments	(\$0.00)	\$0.00	\$409.85	(\$0.00)	(\$0.17)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.01)	(\$0.00)	\$0.00			
			Sum of total transfers	\$0.00	(\$150,275.17)	(\$146,649.63)	\$0.00	\$22,157.69	\$0.00	\$0.00	\$0.00	(\$7,376.29)	\$0.00	\$2.07	\$0.00	\$0.00			
			Sum of retirements	\$0.00	\$0.00	(\$534,331.89)	(\$305,098.82)	(\$224,005.78)	(\$49,530.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,237.81)	\$0.00	(\$2,274,303.88)			
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of end_reserve	\$10,783,097.25	\$11,096,613.36	\$11,096,613.36	\$11,024,131.70	\$11,261,690.24	\$11,653,326.65	\$12,093,271.75	\$12,525,840.56	\$12,972,094.74	\$13,416,367.46	\$13,864,481.54	\$14,312,791.54				
			391004 - Gen Pit-Software	39104-Gen-Office Furn-Software		Sum of begin_reserve	\$66,093,242.59	\$67,307,476.38	\$68,547,109.30	\$65,775,042.61	\$66,971,863.04	\$67,669,994.73	\$68,882,862.79	\$70,056,573.48	\$71,253,515.87	\$72,463,892.67	\$73,675,283.70	\$74,889,029.51	
						Sum of total depreciation accrual	\$1,214,233.79	\$1,227,764.11	\$1,227,764.11	\$1,196,820.43	\$1,200,882.09	\$1,192,868.06	\$1,193,710.69	\$1,196,942.39	\$1,210,378.80	\$1,211,391.03	\$1,214,745.81	\$1,214,745.81	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of total adjustments	\$0.00	\$0.00				(\$409.85)	\$0.00	\$0.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of total transfers	\$0.00	\$11,868.81				\$145,067.82	\$0.00	(\$22,157.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of retirements	\$0.00	\$0.00				(\$4,144,488.77)	\$0.00	(\$480,592.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of end_reserve	\$67,307,476.38	\$68,547,109.30				\$68,547,109.30	\$67,775,042.61	\$68,971,863.04	\$69,269,994.73	\$69,882,862.79	\$71,253,515.87	\$72,463,892.67	\$73,675,283.70	\$74,889,029.51	\$76,103,775.32				
391005 - Gen Pit-Sys Dev	39105-Gen-Office Furn-Sys Develop					Sum of begin_reserve	\$26,787,048.47	\$27,211,129.98	\$27,773,617.86	\$28,115,411.41	\$28,538,303.86	\$28,666,021.51	\$29,084,648.68	\$29,503,275.85	\$29,921,903.02	\$30,340,530.19	\$30,759,157.36	\$31,177,784.53	
						Sum of total depreciation accrual	\$424,081.51	\$424,081.51	\$424,081.51	\$422,892.45	\$422,892.45	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of total transfers	\$0.00	\$138,406.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of retirements	\$0.00	\$0.00	(\$82,287.96)	\$0.00	(\$295,174.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of end_reserve	\$27,211,129.98	\$27,773,617.86	\$28,115,411.41	\$28,538,303.86	\$28,666,021.51	\$29,084,648.68	\$29,503,275.85	\$29,921,903.02	\$30,340,530.19	\$30,759,157.36	\$31,177,784.53	\$31,596,411.70				
			394000 - Gen Pit-Tool/Shop/Garage	39400-Gen-Tools-Elec		Sum of begin_reserve	\$326,281.22	\$328,165.09	\$330,048.96	\$331,932.83	\$333,816.70	\$335,700.57	\$337,584.44	\$339,468.31	\$341,352.18	\$343,236.05	\$345,119.92	\$348,003.79	
						Sum of total depreciation accrual	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	(\$745.87)				
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sum of end_reserve	\$328,165.09	\$330,048.96				\$331,932.83	\$333,816.70	\$335,700.57	\$337,584.44	\$339,468.31	\$341,352.18	\$343,236.05	\$345,119.92	\$348,003.79	\$350,887.66				
395000 - Gen Pit-Lab Equipment	39500-Gen-Laboratory Equip-Elec					Sum of begin_reserve	\$40,027.88	\$40,709.28	\$41,390.68	\$36,874.78	\$37,298.29	\$37,921.80	\$38,545.31	\$39,168.82	\$39,792.33	\$40,415.84	\$41,039.35	\$42,008.73	
						Sum of total depreciation accrual	\$681.40	\$681.40	\$681.40	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of retirements	\$0.00	\$0.00	(\$5,397.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
			Sum of end_reserve	\$40,709.28	\$41,390.68	\$41,390.68	\$36,874.78	\$37,298.29	\$37,921.80	\$38,545.31	\$39,168.82	\$39,792.33	\$40,415.84	\$41,039.35	\$42,008.73				

Business Unit AQLCP - Aquila Inc Corporate HQ  
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month																									
				1	2	3	4	5	6	7	8	9	10	11	12														
2007	397000 - Gen Pfl-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$4,461,860.71	\$4,557,110.18	\$4,646,798.87	\$624,227.05	\$664,418.27	\$704,609.49	\$738,150.71	\$778,262.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91														
			Sum of total depreciation accrual	\$89,688.69	\$89,688.69	\$89,688.69	\$40,191.22	\$40,191.22	\$40,191.22	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64												
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of total adjustments	\$5,760.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of total transfers	\$0.00	\$0.00	(\$210,947.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of retirements	\$0.00	\$0.00	(\$3,901,313.17)	\$0.00	\$0.00	(\$6,650.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												
			Sum of end_reserve	\$4,557,110.18	\$4,646,798.87	\$624,227.05	\$664,418.27	\$704,609.49	\$738,150.71	\$778,262.35	\$818,373.99	\$858,485.63	\$898,597.27	\$938,708.91	\$978,820.55	\$978,820.55	\$978,820.55												
			2007	398000 - Gen Pfl-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$610,713.79	\$612,453.61	\$619,954.21	\$627,454.81	\$634,955.41	\$642,456.01	\$599,185.46	\$606,062.00	\$612,938.54	\$619,815.08	\$626,691.62	\$633,718.87											
						Sum of total depreciation accrual	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60	\$8,876.54	\$6,876.54	\$6,876.54	\$6,876.54	\$7,027.25	\$7,027.25										
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of total adjustments	(\$5,760.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	(\$50,771.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
Sum of end_reserve	\$612,453.61	\$619,954.21				\$627,454.81	\$634,955.41	\$642,456.01	\$599,185.46	\$606,062.00	\$612,938.54	\$619,815.08	\$626,691.62	\$633,718.87	\$637,684.15	\$637,684.15													
2007	2007 Sum of begin_reserve	2007 Sum of total depreciation accrual				2007 Sum of cost_of_removal	2007 Sum of gross salvage	2007 Sum of total adjustments	2007 Sum of total transfers	2007 Sum of retirements	2007 Sum of gain_loss	2007 Sum of end_reserve	\$128,549,788.66	\$128,976,431.76	\$131,420,684.98	\$124,984,857.03	\$126,919,084.99	\$128,261,564.45	\$128,043,708.13	\$130,389,249.53	\$132,730,666.23	\$135,098,945.51	\$137,444,226.85	\$139,825,248.07					
													2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
																Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
																Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
																Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
																Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of retirements	\$0.00	\$0.00											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of gain_loss	\$0.00	\$0.00											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of end_reserve	\$0.00	\$0.00											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			2008	390001 - Gen Pfl-Str & Improve-Own	39000-Gen-Structures & Impr-Elec											Sum of begin_reserve	\$8,881,823.41	\$9,011,804.98	\$9,141,788.55	\$9,271,771.44	\$9,401,756.33	\$9,531,741.22	\$9,661,726.11	\$9,791,711.00	\$9,909,507.59	(\$741,931.53)	(\$722,311.49)	(\$702,691.45)	
																Sum of total depreciation accrual	\$129,981.57	\$129,981.57	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$129,984.89	\$117,796.59	(\$139,327.90)	\$19,620.04	\$19,620.04	\$19,620.04	
																Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
																Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
																Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,512,111.22)	\$0.00	\$0.00	\$0.00	
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00											
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00														
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00														
Sum of end_reserve	\$9,011,804.98	\$9,141,788.55				\$9,271,771.44	\$9,401,756.33	\$9,531,741.22	\$9,661,726.11	\$9,791,711.00	\$9,909,507.59	(\$741,931.53)	(\$722,311.49)	(\$702,691.45)	(\$663,071.41)														
2008	390051 - Gen Pfl-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General				Sum of begin_reserve	\$2,723,591.01	\$2,796,400.29	\$2,869,209.59	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
						Sum of total depreciation accrual	\$72,809.28	\$72,809.30	\$72,809.28	\$72,809.30	\$72,809.28	\$72,809.30	\$72,809.30	\$29,938.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
						Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,180,385.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
			Sum of end_reserve	\$2,796,400.29	\$2,869,209.59	\$2,942,018.87	\$3,014,828.17	\$3,087,637.45	\$3,160,446.76	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
			2008	391001 - Gen Pfl-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-El	Sum of begin_reserve	\$4,693,022.17	\$4,758,732.20	\$4,824,442.23	\$4,871,908.57	\$4,937,373.49	\$4,542,825.97	\$4,806,155.66	\$3,886,037.08	\$3,918,820.03	\$3,959,541.20	\$4,000,262.37	\$4,040,983.54											
						Sum of total depreciation accrual	\$65,710.03	\$65,710.03	\$65,710.03	\$65,484.92	\$65,484.92	\$63,329.89	\$58,140.38	\$32,782.95	\$40,721.17	\$40,721.17	\$40,721.17	\$40,721.17											
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
						Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
						Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$182.00)	(\$778,096.98)	\$0.00	\$0.00	\$0.00	\$0.00											
						Sum of total transfers	\$0.00	\$0.00	(\$18,243.89)	\$0.00	\$0.00	\$0.00	(\$778,096.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	(\$480,012.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00														
Sum of gain_loss	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00														
Sum of end_reserve	\$4,758,732.20	\$4,824,442.23				\$4,871,908.57	\$4,937,373.49	\$4,542,825.97	\$4,806,155.66	\$3,886,037.08	\$3,918,820.03	\$3,959,541.20	\$4,000,262.37	\$4,040,983.54	(\$86,368.78)														

Business Unit AQLCP - Aquila Inc Corporate HQ  
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
KCPL GMO 2008 RATE CASE  
CASE NO. ER-2009-0090  
DATA REQUEST NO. MPSC-0258  
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month												
				1	2	3	4	5	6	7	8	9	10	11	12	
391003 - Gen PIt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve	\$12,069,233.52	\$12,507,365.95	\$12,309,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	\$12,882,077.97	\$13,051,602.73	\$13,222,993.86		
		Sum of total depreciation accrual	\$438,132.43	\$438,139.19	\$422,515.88	\$422,173.56	\$446,747.20	\$438,313.88	\$410,520.98	\$33,979.69	\$164,986.89	\$169,524.78	\$171,391.13	\$171,391.13		
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total adjustments	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,658.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of total transfers	\$0.00	\$0.00	(\$17,275.05)	\$0.00	\$0.00	\$0.00	(\$1,140,701.59)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of retirements	\$0.00	(\$836,431.61)	\$0.00	(\$27,770.59)	(\$163,198.13)	(\$33,401.64)	(\$55,709.12)	\$0.00	(\$330,835.48)	\$0.00	\$0.00	\$0.00	(\$2,893,598.42)	
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of end_reserve	\$12,507,365.95	\$12,309,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	\$12,882,077.97	\$13,051,602.73	\$13,222,993.86	\$10,500,786.57		
		391004 - Gen PIt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve	\$78,104,803.31	\$77,323,094.40	\$78,541,402.71	\$79,768,320.82	\$80,995,238.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.68	\$21,642,583.32	\$9,458,462.99	\$9,669,076.70	\$9,879,690.41
				Sum of total depreciation accrual	\$1,218,291.09	\$1,218,308.31	\$1,226,918.21	\$1,226,917.32	\$1,229,878.28	\$1,231,794.13	\$734,529.44	\$298,403.64	\$328,440.65	\$210,613.71	\$210,613.71	\$210,613.71
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$398.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$62,775,583.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$72,065.03)	\$0.00	(\$12,510,560.98)	\$0.00	\$0.00	\$0.00	\$0.00	
Sum of end_reserve	\$77,323,094.40			\$78,541,402.71	\$79,768,320.82	\$80,995,238.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.68	\$21,642,583.32	\$9,458,462.99	\$9,669,076.70	\$9,879,690.41	\$10,080,304.12		
391005 - Gen PIt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve	\$31,596,411.70	\$32,015,038.37	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,889,547.05	\$34,108,174.22	\$30,303,693.38	\$30,532,815.19	\$6,014,306.45	\$6,014,306.45	\$6,014,306.45
				Sum of total depreciation accrual	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$229,121.81	\$229,121.81	\$0.00	\$0.00	\$0.00
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,747,630.55)	\$0.00	\$0.00	\$0.00	\$0.00	
		Sum of end_reserve	\$32,015,038.37	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,689,547.05	\$34,108,174.22	\$30,303,693.38	\$30,532,815.19	\$6,014,306.45	\$6,014,306.45	\$6,014,306.45	\$6,014,306.45		
		394000 - Gen PIt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve	\$335,639.44	\$337,538.33	\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$77,452.72	\$77,529.01	\$77,697.04	\$77,865.07	\$78,033.10
				Sum of total depreciation accrual	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$76.29	\$168.03	\$168.03	\$168.03
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$271,478.95)	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$337,538.33			\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$348,931.67	\$350,930.56	\$77,626.01	\$77,697.04	\$77,865.07	\$78,033.10		
395000 - Gen PIt-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		397000 - Gen PIt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$978,820.55	\$1,025,234.07	\$1,071,647.59	\$1,111,759.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$645,846.51	\$657,109.45	\$664,461.68	\$671,853.91
				Sum of total depreciation accrual	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$33,434.56	(\$4,960.67)	\$7,372.23	\$7,372.23	\$7,372.23	\$7,372.23
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$6,301.88			\$6,301.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,890.71	\$0.00	\$0.00	\$2,442.10		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$570,852.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,888.57)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$1,025,234.07			\$1,071,647.59	\$1,111,759.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$645,846.51	\$657,109.45	\$664,461.68	\$671,853.91	\$671,853.91		



Business Unit AQLCP - Aquila Inc Corporate HQ  
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC  
 KCPL GMO 2008 RATE CASE  
 CASE NO. ER-2009-0090  
 DATA REQUEST NO. MPSC-0258  
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9	10	11	12
398000 - Gen PII-Miscellaneous Eqp		39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$637,684.15	\$638,409.52	\$639,134.89	\$646,162.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90	\$662,377.54	\$664,322.90	\$666,268.26
			Sum of total depreciation accrual	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$6,301.88)	(\$6,301.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,890.72)	\$0.00	\$0.00	(\$2,442.10)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00	\$0.00	\$0.00	\$0.00	(\$476,603.89)
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,104.98)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$638,409.52	\$639,134.89	\$646,162.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90	\$662,377.54	\$664,322.90	\$666,268.26	\$156,062.65
2008	Sum of begin_reserve			\$138,021,029.26	\$140,413,618.11	\$142,169,799.85	\$144,519,884.15	\$146,877,128.50	\$148,666,467.43	\$151,036,962.64	\$79,730,205.45	\$80,439,351.11	\$32,969,641.11	\$33,419,606.41	\$33,871,438.08
2008	Sum of total depreciation accrual			\$2,392,589.35	\$2,392,613.35	\$2,385,603.04	\$2,385,014.94	\$2,412,549.50	\$2,403,896.85	\$1,824,102.06	\$709,145.66	\$631,428.24	\$449,965.30	\$451,831.67	\$451,831.67
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,884.52	\$0.00	(\$10,512,111.23)	\$0.00	\$0.00	
2008	Sum of total transfers			\$0.00	\$0.00	(\$35,518.74)	(\$0.00)	\$0.00	\$0.00	(\$72,962,101.05)	\$0.00	\$0.00	\$0.00	\$0.00	
2008	Sum of retirements			\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$823,210.57)	(\$33,401.64)	(\$171,642.72)	\$0.00	(\$37,589,027.01)	\$0.00	\$0.00	
2008	Sum of gain_loss			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2008	Sum of end_reserve			\$140,413,618.61	\$142,169,799.85	\$144,519,884.15	\$146,877,128.50	\$148,666,467.43	\$151,036,962.64	\$79,730,205.45	\$80,439,351.11	\$32,969,641.11	\$33,419,606.41	\$33,871,438.08	\$25,326,316.73

Note:  
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.  
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.  
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit Before Merger AQLCP - Aquila Inc Corporate HQ  
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GMO ELECTRIC  
 KCPL GMO 2008 RATE CASE  
 CASE NO. ER-2009-0090  
 DATA REQUEST NO. MPSC-0258  
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month	1	2	3	4	5	6	7	8	9	10	11	12	
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve														
			Sum of total depreciation accrual													\$0.00	\$0.00
			Sum of cost_of_removal													\$0.00	\$0.00
			Sum of gross salvage													\$0.00	\$0.00
			Sum of total adjustments													\$0.00	\$0.00
			Sum of total transfers													\$0.00	\$0.00
			Sum of retirements													\$0.00	\$0.00
			Sum of gain_loss													\$0.00	\$0.00
			Sum of end_reserve													\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve														
			Sum of total depreciation accrual													\$8,962,640.23	\$9,088,120.99
			Sum of cost_of_removal													\$125,480.76	\$125,480.76
			Sum of gross salvage													\$0.00	(\$717.53)
			Sum of total adjustments													\$0.00	\$0.00
			Sum of total transfers													\$0.00	\$0.00
			Sum of retirements													\$0.00	\$0.00
			Sum of gain_loss													\$0.00	(\$116,642.71)
			Sum of end_reserve													\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,088,120.99
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve														
			Sum of total depreciation accrual													\$4,813,778.75	\$4,838,852.65
			Sum of cost_of_removal													\$25,073.80	\$25,073.81
			Sum of gross salvage													\$0.00	\$0.00
			Sum of total adjustments													\$0.00	\$0.00
			Sum of total transfers													\$0.00	\$0.00
			Sum of retirements													\$0.00	\$0.00
			Sum of gain_loss													\$0.00	(\$4,874.00)
Sum of end_reserve															\$0.00	\$0.00	
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,838,852.65	\$4,859,052.38
391001 - Gen Plt-Office Furn & Eq	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve															
		Sum of total depreciation accrual													\$3,879,782.87	\$3,953,145.82	
		Sum of cost_of_removal													\$73,362.95	\$73,375.89	
		Sum of gross salvage													\$0.00	\$0.00	
		Sum of total adjustments													\$0.00	\$0.00	
		Sum of total transfers													\$0.00	\$0.00	
		Sum of retirements													\$0.00	\$145.95	
		Sum of gain_loss													\$0.00	(\$73,888.01)	
		Sum of end_reserve													\$0.00	\$0.00	
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,953,145.82	\$3,952,779.65
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve															
		Sum of total depreciation accrual													\$11,807,789.83	\$12,228,763.56	
		Sum of cost_of_removal													\$420,973.73	\$421,025.96	
		Sum of gross salvage													\$0.00	(\$1,880.35)	
		Sum of total adjustments													\$0.00	\$3,375.00	
		Sum of total transfers													(\$0.00)	\$0.00	
		Sum of retirements													\$0.00	\$0.00	
		Sum of gain_loss													\$0.00	(\$2,332,629.43)	
		Sum of end_reserve													\$0.00	\$0.00	
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,228,763.56	\$10,318,654.74
391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve															
		Sum of total depreciation accrual													\$65,722,394.05	\$66,929,946.00	
		Sum of cost_of_removal													\$1,207,551.95	\$1,207,556.58	
		Sum of gross salvage													\$0.00	\$0.00	
		Sum of total adjustments													\$0.00	\$0.00	
		Sum of total transfers													\$0.00	\$0.00	
		Sum of retirements													\$0.00	\$0.00	
		Sum of gain_loss													\$0.00	(\$2,044,259.99)	
		Sum of end_reserve													\$0.00	\$0.00	
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,929,946.00	\$66,093,242.58
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of begin_reserve															
		Sum of total depreciation accrual													\$25,938,885.45	\$26,362,966.96	
		Sum of cost_of_removal													\$424,081.51	\$424,081.51	
		Sum of gross salvage													\$0.00	\$0.00	
		Sum of total adjustments													\$0.00	\$0.00	
		Sum of total transfers													\$0.00	\$0.00	
		Sum of retirements													\$0.00	\$0.00	
		Sum of gain_loss													\$0.00	\$0.00	
		Sum of end_reserve													\$0.00	\$0.00	
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,362,966.96	\$26,787,048.47

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RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month															
				1	2	3	4	5	6	7	8	9	10	11	12				
	394000 - Gen Pit-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve																
			Sum of total depreciation accrual											\$322,513.48	\$322,588.50				
			Sum of cost_of_removal											\$75.02	\$75.02				
			Sum of gross salvage										\$0.00	\$0.00					
			Sum of total adjustments										\$0.00	\$0.00					
			Sum of total transfers										\$0.00	\$0.00					
			Sum of retirements										\$0.00	\$0.00					
			Sum of gain_loss										\$0.00	\$0.00					
			Sum of end_reserve										\$0.00	\$0.00					
				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$322,588.50	\$322,663.52			
				395000 - Gen Pit-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of begin_reserve													
						Sum of total depreciation accrual											\$38,665.08	\$39,346.48	
						Sum of cost_of_removal											\$681.40	\$681.40	
						Sum of gross salvage										\$0.00	\$0.00		
						Sum of total adjustments										\$0.00	\$0.00		
Sum of total transfers													\$0.00	\$0.00					
Sum of retirements													\$0.00	\$0.00					
Sum of gain_loss													\$0.00	\$0.00					
Sum of end_reserve													\$0.00	\$0.00					
	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,665.08	\$39,346.48			
	397000 - Gen Pit-Communication Eqp	39700-Gen-Communication Equip-Elec				Sum of begin_reserve													
						Sum of total depreciation accrual											\$4,295,259.87	\$4,378,460.29	
						Sum of cost_of_removal											\$83,200.42	\$83,200.42	
						Sum of gross salvage										\$0.00	\$0.00		
						Sum of total adjustments										\$0.00	\$0.00		
			Sum of total transfers										\$0.00	\$0.00					
			Sum of retirements										\$0.00	\$0.00					
			Sum of gain_loss										\$0.00	\$0.00					
			Sum of end_reserve										\$0.00	\$0.00					
				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,378,460.29	\$4,481,660.71			
				398000 - Gen Pit-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve													
						Sum of total depreciation accrual											\$619,084.02	\$626,879.13	
						Sum of cost_of_removal											\$7,795.11	\$6,913.96	
						Sum of gross salvage										\$0.00	\$0.00		
						Sum of total adjustments										\$0.00	\$0.00		
Sum of total transfers													\$0.00	\$0.00					
Sum of retirements													\$0.00	\$0.00					
Sum of gain_loss													\$0.00	(\$23,960.45)					
Sum of end_reserve													\$0.00	\$0.00					
	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$626,879.13	\$609,832.64			
2006 Sum of begin_reserve																			
2006 Sum of total depreciation accrual	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,400,793.83	\$128,769,070.28			
2006 Sum of cost_of_removal	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,368,276.65	\$2,387,485.31			
2006 Sum of gross salvage	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,597.88)			
2006 Sum of total adjustments	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,375.00			
2006 Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)						
2006 Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.95						
2006 Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,596,254.59)						
2006 Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,769,070.28	\$126,541,204.07					
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,614.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,510.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
				390001 - Gen Pit-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	\$9,096,241.51	\$9,223,038.45	\$9,350,429.66	\$9,478,057.48	\$9,491,526.12	\$9,623,492.18	\$9,756,175.91	\$9,888,901.05	\$10,021,646.06	\$10,153,932.78	\$10,284,188.77	\$10,396,360.02	
						Sum of total depreciation accrual	\$126,796.94	\$127,391.21	\$127,827.82	\$128,166.85	\$131,966.06	\$132,683.73	\$132,725.14	\$132,745.01	\$132,286.72	\$132,286.76	\$132,171.25	\$133,228.20	
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of total transfers	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of retirements	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sum of gain_loss	\$0.00	\$0.00				\$0.00	(\$114,898.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22,030.77)	\$0.00	(\$1,650,826.78)			
Sum of end_reserve	\$9,223,038.45	\$9,350,429.66				\$9,478,057.48	\$9,491,526.12	\$9,623,492.18	\$9,756,175.91	\$9,888,901.05	\$10,021,646.06	\$10,153,932.78	\$10,284,188.77	\$10,396,360.02	\$10,519,000.00	\$10,649,833.41			
	\$9,223,038.45	\$9,350,429.66				\$9,478,057.48	\$9,491,526.12	\$9,623,492.18	\$9,756,175.91	\$9,888,901.05	\$10,021,646.06	\$10,153,932.78	\$10,284,188.77	\$10,396,360.02	\$10,519,000.00	\$10,649,833.41			







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				1	2	3	4	5	6	7	8	9	10	11	12	
	398000 - Gen Pll-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$561,760.84	\$559,815.48	\$561,760.84	\$563,706.20
			Sum of total depreciation accrual	\$6,301.88	\$6,301.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$6,301.88)	(\$6,301.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,890.72)	\$0.00	\$0.00	(\$2,442.10)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00	\$0.00	\$0.00	\$0.00	(\$476,603.89)
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,104.88)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$561,760.84	\$559,815.48	\$561,760.84	\$563,706.20	\$53,500.59
2008	Sum of begin_reserve			\$135,292,428.10	\$137,265,664.91	\$138,602,494.11	\$140,526,923.99	\$142,458,513.92	\$143,822,198.43	\$145,767,039.22	\$74,033,670.37	\$74,513,650.89	\$26,814,651.05	\$27,264,448.32	\$27,716,111.96	\$19,170,822.58
2008	Sum of total depreciation accrual			\$1,973,236.81	\$1,973,260.81	\$1,959,948.62	\$1,959,360.52	\$1,966,895.08	\$1,978,242.43	\$1,397,490.40	\$479,980.51	\$402,138.40	\$449,797.27	\$451,663.64	\$451,663.64	\$451,663.64
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,884.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total transfers			\$0.00	\$0.00	(\$35,518.74)	(\$0.00)	\$0.00	\$0.00	(\$72,962,101.05)	\$0.00	(\$10,512,111.23)	\$0.00	\$0.00	\$0.00	(\$2,940,582.35)
2008	Sum of retirements			\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$623,210.57)	(\$33,401.64)	(\$171,642.72)	\$0.00	(\$37,589,027.01)	\$0.00	\$0.00	\$0.00	(\$6,056,370.67)
2008	Sum of gain_loss			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of end_reserve			\$137,265,664.91	\$138,602,494.11	\$140,526,923.99	\$142,458,513.92	\$143,822,198.43	\$145,767,039.22	\$74,033,670.37	\$74,513,650.89	\$26,814,651.05	\$27,264,448.32	\$27,716,111.96	\$19,170,822.58	\$19,170,822.58

**Note:**  
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.  
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.  
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

KCPL Case: ER-2010-0355

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010

company | KCPL-Kansas City Power & Light Co.

Sum of activity cost							Activity
utility accd	Year	Period	act work	Work Order Description	Asset Location	retirement unit	Retirement
39100-Gen	2010	1	05-89045	PURCH PRINTING EQUIPMENT	0633-1201 Walnut	111-FURNITURE-EQUIP-SPECIAL EQIP	(25,000.00)
						111-FURNITURE-MACH-INSERTING	(7,021.86)
		2	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-FURN-CHAIRS	(11,038.89)
						111-FURNITURE-FURN-DESKS	(2,559.22)
						111-FURNITURE-FURN-DRAPES	(9,791.63)
						111-FURNITURE-FURN-FILES	(12,328.40)
						111-FURNITURE-FURN-MODULE WKST	(20,237.89)
						111-FURNITURE-FURN-RACKS	(3,187.50)
						111-FURNITURE-FURN-TABLES	(908.98)
						111-FURNITURE-FURN-WALL HANGINGS	(791.83)
		3	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-MACH-ACOUSTIC COVERS	(385.86)
						111-FURNITURE-MACH-BURSTERS	(6,782.23)
						111-FURNITURE-MACH-CALCULATORS	(2,410.08)
						111-FURNITURE-MACH-CHECK WRITE/SIGN	(7,855.28)
						111-FURNITURE-MACH-DECOLLATORS	(2,447.74)
						111-FURNITURE-MACH-DUPLICATING	(6,802.77)
						111-FURNITURE-MACH-LETR OPENER	(2,513.43)
						111-FURNITURE-MACH-PERFORATING	(3,198.00)
						111-FURNITURE-MACH-PRINTING	(373,828.99)
						111-FURNITURE-MACH-READER PRINTR	(30,230.23)
111-FURNITURE-MACH-REMOTE CONTROLS	(2,100.00)						
111-FURNITURE-MACH-TV MONITORS	(8,715.34)						
4	05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-MACH-TYPEWRITERS	(29,996.94)		
				111-FURNITURE-MACH-VERIFIERS	(45,810.34)		
				111-FURNITURE-MACH-VIDEO TP RECRDR	(2,735.78)		
				111-FURNITURE-MACH-TURNER SEALERS	(9,206.56)		
				111-FURNITURE-EQUIP-CAMERAS	(2,061.30)		
				111-FURNITURE-EQUIP-CARTS	(550.00)		
				111-FURNITURE-EQUIP-CASES	(4,081.44)		
				111-FURNITURE-EQUIP-INSPECTION LGT	(760.42)		
39100-Gen-Office Furniture & Eq-EI Total						111-FURNITURE-EQUIP-LAYOUT PAD	(1,364.58)
						111-FURNITURE-EQUIP-PAPER CUTTERS	(6,248.63)
						111-FURNITURE-EQUIP-PAPER SHREDDERS	(7,947.81)
						111-FURNITURE-EQUIP-SPECIAL EQIP	(151,164.40)
							(802,064.35)



KCPL Case: ER-2010-0355

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010

company KCPL-Kansas City Power & Light Co.

Sum of activity cost							Activity	
utility	accd	Year	Period	act work	Work Order Description	Asset Location	retirement unit	Retirement
39700-Gen		2010	1	05-81182	Avaya PBX for HQ bldg	0633-1201 Walnut	890-GEN EQUIP COMM-TELEPHONE SYSTEM	(430,317.17)
			2	05-94004	Miscellaneous Retirements	0633-1201 Walnut	048-COMPUTERS-AUTOMATED SEC SY	(18,984.31)
							048-COMPUTERS-PC CONTROL	(107,879.22)
							048-COMPUTERS-SERVER	(134,850.19)
							048-COMPUTERS-SERVER-1201 WALNU	(331,892.51)
							185-MICROWAVE EQ-ST DT-ROUTER NETWK	(314,235.11)
							185-TELECOM EQ-COMPONENT ROUTE	(262,597.19)
							185-TELECOM EQ-ETHERNET SW	(1,185,596.93)
							890-GEN EQUIP COMM-NETWORK,PC T	(13,112.59)
			3	05-94004	Miscellaneous Retirements	0633-1201 Walnut	890-GEN EQUIP COMM-BATTERY CHARGERS	(11,172.78)
							890-GEN EQUIP COMM-ISDN PHONE SYST	(54,197.61)
							890-GEN EQUIP COMM-NETWATCH SYSTEM	(48,998.16)
							890-GEN EQUIP COMM-PHONE TESTERS	(119,699.76)
							890-GEN EQUIP COMM-VOICE MAIL	(136,211.00)
			4	05-94004	Miscellaneous Retirements	0633-1201 Walnut	032-CABLE COMMUNICATION	(116,373.08)
							048-COMPUTERS-COMM CONTROLLER	(107,549.42)
							048-COMPUTERS-MN CMP-PORT ADPT	(5,048.73)
							048-COMPUTERS-SWITCHES	(946,055.04)
							185-MICROWAVE EQ-DATA CIRCUIT	(56,778.42)
							185-MICROWAVE EQ-FBR OP EQ	(22,986.43)
							185-MICROWAVE EQ-FBR OP-INTERFACES	(17,673.74)
							185-MICROWAVE EQ-FBR OP-INTLGNT HUB	(39,398.79)
							185-MICROWAVE EQ-FBR OP-MODEMS	(29,618.17)
							185-MICROWAVE EQ-Hub	(2,524.00)
							185-MICROWAVE EQ-INFO NETWORK	(128,892.67)
							185-MICROWAVE EQ-OPTICAL DATA	(1,050,589.31)
							185-MICROWAVE EQ-ST DT-MLTIPLX W/RK	(170,375.09)
							185-MICROWAVE EQ-ST DT-TEST EQUIP	(114,103.03)
							185-MICROWAVE EQ-SUN SPAR SYSTEM	(9,547.82)
							185-MICROWAVE EQ-TEST EQUIP	(4,098.86)
							185-TELECOM EQ-COMPONENT ROUTE	(116,890.35)
							185-TELECOM EQ-NEWBRIDGE NETWO	(25,841.85)
							185-TELECOM EQ-OPTIVIEW-NETWORK	(36,713.04)
							185-TELECOM EQ-WAN-SWITCH-NETW	(23,936.15)
							890-GEN EQUIP COMM-DISASTER RECOVERY	(248,764.25)
							890-GEN EQUIP COMM-NETWATCH SYSTEM	(582,208.00)
							890-GEN EQUIP COMM-SUN-MULTIPLEX	(165,882.41)
<b>39700-Gen-Communication Equip-Elec Total</b>								<b>(7,191,593.18)</b>
39800-Gen		2010	2	05-94004	Miscellaneous Retirements	0633-1201 Walnut	990-GEN EQUIP MISC-DISHWASHERS	(1,200.00)
			4	05-94004	Miscellaneous Retirements	0633-1201 Walnut	990-GEN EQUIP MISC-SALES PROMOTION	(127.15)
<b>39800-Gen-Misc Equip-Elec Total</b>								<b>(1,327.15)</b>
<b>Grand Total</b>								<b>(7,994,984.68)</b>

**Mulligan Larry**

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**From:** Branson Aron  
**Sent:** Tuesday, June 28, 2011 3:25 PM  
**To:** Mulligan Larry; Bennett DeAnn; Park John  
**Subject:** FW: KCPL & GMO Stipulated Depreciation Study  
**Attachments:** Discussion points from June 13 Meeting.docx

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**From:** Rice, Arthur [mailto:arthur.rice@psc.mo.gov]  
**Sent:** Tuesday, June 28, 2011 2:50 PM  
**To:** Branson Aron  
**Cc:** Weisensee John; Featherstone, Cary; Majors, Keith  
**Subject:** KCPL & GMO Stipulated Depreciation Study

Aron:

Attached is a word document reviewing the discussions of the June 13 Meeting, and the Staff's understanding as to the nature of the study.

Please forward to interested KCPL and GMO parties.

Please review and comment.

Also, please respond with an update of progress, including any response from Mr. Spanos.

Thanks

*Arthur Rice, PE,  
Engineering & Management Services  
Missouri Public Service Commission  
200 Madison Street  
Jefferson City, MO 65102  
Arthur.rice@psc.mo.gov  
(573) 526-2722  
(573) 526-0145 (fax)*

From: Arthur Rice, Missouri PSC  
To: Aron Branson, KCPL  
Date: June 28, 2011

Please verify these items discussed at the June 13, 2011 meeting with Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company personnel and Commission Staff—

In attendance: Cary Featherstone, Keith Majors, Arthur Rice, Aron Branson, John Weisensee, John Park, Larry Muligan, BeAnn Bennett, and Ron Klote

1. KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify the method of calculating the adjustments to Plant and Reserves for the switch to the general plant amortization method (Vintage Year Method) for General Plant Accounts. This includes a review of the KCPL interpretation of FERC Accounting Release (AR) 15 concerning in particular item 4 on interim retirements.
2. KCPL is to perform a study to identify specific reasons for any under-recovery or over recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.
3. GMO is to perform a study to identify specific reasons for any under-recovery or over recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.
4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)— “accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad’s surrebuttal testimony in GMO in Case No. ER-2009-0090.”
5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

KANSAS CITY POWER AND LIGHT COMPANY  
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00 Office Furniture & Equipment	20
391.02 Computer Equipment	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
<b>TRANSMISSION PLANT</b>									
352 00	STRUCTURES AND IMPROVEMENTS								
353 00	STATION EQUIPMENT	60-R2.5	(5)	2,637,328.50	900,183	1,869,011	45,705	1.73	40.9
353 03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	60-R0.5	(10)	67,405,463.03	26,754,455	47,391,552	905,325	1.34	52.3
354 00	TOWERS AND FIXTURES	15-S2.5	0	4,320,185.84	537,863	3,782,324	1,249,596	28.92	3.0
355 00	POLES AND FIXTURES	70-R3	(20)	2,233,561.58	2,011,107	669,169	16,048	0.72	41.7
356 00	OVERHEAD CONDUCTORS AND DEVICES	50-S0.5	(40)	57,018,757.32	30,441,087	49,385,174	1,255,758	2.20	39.3
357 00	UNDERGROUND CONDUIT	53-R2	(20)	51,423,042.65	26,390,137	35,317,516	787,960	1.53	44.8
358 00	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	0	1,707,329.12	1,067,793	639,536	22,301	1.31	28.7
		55-R4	0	1,564,564.87	1,340,618	223,946	8,681	0.55	25.8
<b>TOTAL TRANSMISSION PLANT</b>				<b>188,310,232.91</b>	<b>89,443,243</b>	<b>139,278,230</b>	<b>4,291,374</b>	<b>2.28</b>	<b>32.5</b>
<b>DISTRIBUTION PLANT</b>									
361.00	STRUCTURES AND IMPROVEMENTS								
362.00	STATION EQUIPMENT	50-S0.5	(5)	5,411,262.99	2,918,212	2,763,616	71,749	1.33	38.5
362.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	48-R1.5	(5)	88,183,335.66	36,150,213	56,442,285	1,503,177	1.70	37.5
364.00	POLES, TOWERS AND FIXTURES	15-S2.5	0	2,139,834.31	745,445	1,394,390	586,579	27.41	2.4
365.00	OVERHEAD CONDUCTORS AND DEVICES	38-R3	(40)	127,906,794.87	75,787,826	103,281,683	3,840,350	3.00	26.9
366.00	UNDERGROUND CONDUIT	45-R0.5	(20)	107,607,476.93	34,879,590	94,249,380	2,567,987	2.39	36.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R2	(25)	101,154,717.94	21,083,966	105,359,428	2,519,217	2.49	41.8
368.00	LINE TRANSFORMERS	50-R1.5	(5)	184,961,241.78	41,078,604	153,130,700	3,767,991	2.04	40.5
369.00	SERVICES	34-R2	10	136,162,481.43	64,559,867	57,986,361	2,182,083	1.60	26.5
370.00	METERS	48-R2.5	(100)	43,707,937.49	23,325,393	64,090,483	2,075,234	4.75	30.9
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	36-R1.5	0	47,384,637.62	32,939,083	14,445,556	448,387	0.95	32.2
372.00	STREET LIGHTING AND SIGNAL SYSTEMS	20-L1.5	(15)	7,988,265.67	7,942,244	1,244,259	65,092	0.81	19.1
		25-L0.5	(5)	8,464,644.53	2,590,568	6,297,311	351,932	4.16	17.9
<b>TOTAL DISTRIBUTION PLANT</b>				<b>861,072,631.22</b>	<b>344,001,011</b>	<b>660,686,452</b>	<b>19,979,778</b>	<b>2.32</b>	<b>33.1</b>
<b>GENERAL PLANT</b>									
390 00	STRUCTURES AND IMPROVEMENTS	45-R1	(15)	31,280,132.76	12,225,406	23,746,748	646,690	2.07	36.7
391 00	OFFICE FURNITURE & EQUIPMENT FULLY ACCRUED AMORTIZABLE	FULLY ACCRUED 20-SQ **	0	506,316.82 5,812,972.67 6,319,289.49	506,317 3,495,279 4,001,596	0 2,317,693 2,317,693	0 290,360 290,360	- 5.00	- 8.0
391 01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK	20-SQ **	0	1,722,156.97	571,598	1,150,559	86,040	5.00	13.4
391 02	COMPUTER EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL COMPUTER EQUIPMENT	FULLY ACCRUED 5-SQ **	0	25,752.14 38,849.10 64,601.24	25,752 24,169 49,921	0 14,680 14,680	0 7,771 7,771	- 20.00	- 1.9
392.00	TRANSPORTATION EQUIPMENT AUTOS LIGHT TRUCKS HEAVY TRUCKS TRACTORS TRAILERS TOTAL TRANSPORTATION EQUIPMENT	7-R2 8-R0.5 10-S1.5 12-S0 20-S1.5	25 25 25 25 25	347,869.03 7,377,084.02 12,328,194.18 366,209.92 799,114.50 21,218,471.65	172,319 1,117,892 2,775,000 82,015 358,663 4,505,889	88,583 4,414,921 6,471,146 192,642 240,672 11,407,964	23,424 648,179 928,568 21,340 14,697 1,636,208	6.73 8.79 7.53 5.83 1.84 7.71	3.8 6.8 7.0 9.0 16.4 7.0

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KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
393.00 STORES EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL STORES EQUIPMENT		FULLY ACCRUED 25-SQ **	0	100,658.42 263,301.91 363,960.33	100,658 146,352 247,010	0 116,952 116,952	0 10,532 10,532		11.1
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		FULLY ACCRUED 20-SQ **	0	684,368.92 1,396,414.38 2,080,783.30	684,369 657,960 1,342,329	0 738,456 738,456	0 69,812 69,812		10.5
395.00 LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL LABORATORY EQUIPMENT		FULLY ACCRUED 20-SQ **	0	475,056.85 2,402,042.84 2,877,099.69	475,057 1,305,375 1,780,432	0 1,096,669 1,096,669	0 119,988 119,988		9.1
396.00 POWER OPERATED EQUIPMENT		13-L2	15	7,657,842.08	1,813,364	4,695,802	485,900	6.35	9.7
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL COMMUNICATION EQUIPMENT		FULLY ACCRUED 15-SQ **	0	10,198,112.56 43,454,369.87 53,652,482.43	10,198,113 19,109,997 29,308,110	0 24,344,373 24,344,373	0 2,898,312 2,898,312		8.4
398.00 MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL MISCELLANEOUS EQUIPMENT		FULLY ACCRUED 20-SQ **	0	35,395.90 212,866.50 248,262.40	35,396 61,969 97,365	0 150,926 150,926	0 10,638 10,638		14.2
<b>TOTAL GENERAL PLANT</b>				<b>127,485,112.34</b>	<b>55,943,020</b>	<b>69,780,822</b>	<b>6,262,251</b>	<b>4.91</b>	<b>11.1</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>2,973,049,585.78</b>	<b>1,536,289,282</b>	<b>1,780,389,680</b>	<b>69,175,975</b>	<b>2.33</b>	<b>25.7</b>
<b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS</b>									
391.00 OFFICE FURNITURE AND EQUIPMENT					208,804		(20,880) ***		
391.01 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK					146,437		(14,644) ***		
391.02 COMPUTER EQUIPMENT					(33,921)		3,392 ***		
393.00 STORES EQUIPMENT					74,701		(7,470) ***		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(162,352)		16,235 ***		
395.00 LABORATORY EQUIPMENT					(184,629)		18,463 ***		
397.00 COMMUNICATION EQUIPMENT					(18,430,227)		1,843,023 ***		
398.00 MISCELLANEOUS EQUIPMENT					(39,846)		3,985 ***		
<b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS</b>					<b>(18,421,033)</b>		<b>1,842,103</b>		
<b>TOTAL ELECTRIC PLANT</b>				<b>2,973,049,585.78</b>	<b>1,517,868,249</b>	<b>1,780,389,680</b>	<b>71,018,078</b>		

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.  
 \*\* ACCOUNTS USING AMORTIZATION ACCOUNTING  
 \*\*\* 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING  
 \*\*\*\* ANNUAL DEPRECIATION RATES FOR IATAN 2 WILL BE AS FOLLOWS:  
 ACCOUNT 311, 2.66%  
 ACCOUNT 312, 2.77%  
 ACCOUNT 314, 2.64%  
 ACCOUNT 315, 2.80%  
 ACCOUNT 316, 2.45%

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KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	17,334.89	17,335	17,335			
1977	11,716.22	11,716	11,716			
1978	5,670.24	5,670	5,670			
1979	31,580.64	31,581	31,581			
1980	45,591.40	45,591	45,591			
1981	7,969.34	7,969	7,969			
1982	25,963.57	25,964	25,964			
1983	35,122.62	35,123	35,123			
1984	134,675.42	134,675	134,675			
1985	91,276.62	91,277	91,277			
1986	65,973.66	65,974	65,974			
1987	7,803.47	7,803	7,803			
1988	25,638.73	25,639	25,639			
	506,316.82	506,317	506,317			
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	110,321.42	107,563	107,331	2,990	0.50	2,990
1990	57,739.54	53,409	53,294	4,446	1.50	2,964
1991	1,973,496.59	1,726,810	1,723,085	250,412	2.50	100,165
1992	897,616.41	740,534	738,937	158,679	3.50	45,337
1993	99,705.86	77,272	77,105	22,601	4.50	5,022
1994	169,284.66	122,731	122,466	46,819	5.50	8,513
1995	69,999.74	47,250	47,148	22,852	6.50	3,516
1996	94,590.56	59,119	58,992	35,599	7.50	4,747
1999	27,351.32	12,992	12,964	14,387	10.50	1,370
2000	673,544.99	286,257	285,640	387,905	11.50	33,731
2001	107,252.45	40,220	40,133	67,119	12.50	5,370
2002	326,429.18	106,089	105,860	220,569	13.50	16,338
2003	11,939.04	3,283	3,276	8,663	14.50	597
2004	5,241.45	1,179	1,176	4,065	15.50	262
2005	262,896.22	46,007	45,908	216,988	16.50	13,151
2006	447,103.32	55,888	55,768	391,335	17.50	22,362
2007	85,387.81	6,404	6,390	78,998	18.50	4,270
2008	393,072.11	9,827	9,806	383,266	19.50	19,655
	5,812,972.67	3,502,834	3,495,279	2,317,693		290,360
	6,319,289.49	4,009,151	4,001,596	2,317,693		290,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.0

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	104,395.74	65,247	65,327	39,069	7.50	5,209
1997	258,647.75	148,722	148,905	109,743	8.50	12,911
1998	114,991.10	60,370	60,444	54,547	9.50	5,742
1999	18,420.26	8,750	8,761	9,659	10.50	920
2000	203,456.10	86,469	86,576	116,880	11.50	10,163
2001	118,186.66	44,320	44,375	73,812	12.50	5,905
2002	128,334.35	41,709	41,760	86,574	13.50	6,413
2003	143,074.77	39,346	39,394	103,681	14.50	7,150
2004	140,361.03	31,581	31,620	108,741	15.50	7,016
2005	166,045.49	29,058	29,094	136,951	16.50	8,300
2006	21,747.68	2,718	2,721	19,027	17.50	1,087
2007	99,855.94	7,489	7,499	92,357	18.50	4,992
2008	204,640.10	5,116	5,122	199,518	19.50	10,232
	1,722,156.97	570,895	571,598	1,150,559		86,040
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.4	5.00

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	25,752.14	25,752	25,752			
AMORTIZABLE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,189.26	3,770	3,676	513	0.50	513
2005	26,544.32	18,581	18,119	8,425	1.50	5,617
2007	8,115.52	2,435	2,374	5,742	3.50	1,641
	38,849.10	24,786	24,169	14,680		7,771
	64,601.24	50,538	49,921	14,680		7,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.9	12.03

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	5,781.52	5,782	5,782			
1969	2,737.79	2,738	2,738			
1970	2,528.67	2,529	2,529			
1971	4,814.75	4,815	4,815			
1972	6,968.67	6,969	6,969			
1973	4,250.05	4,250	4,250			
1974	1,577.61	1,578	1,578			
1975	3,722.45	3,722	3,722			
1976	1,666.69	1,667	1,667			
1977	9,266.82	9,267	9,267			
1978	12,974.52	12,975	12,975			
1979	572.47	572	572			
1980	2,251.10	2,251	2,251			
1981	3,310.64	3,311	3,311			
1982	17,085.93	17,086	17,086			
1983	21,148.74	21,149	21,146			
	100,658.42	100,661	100,658			
AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	5,193.44	5,090	5,069	124	0.50	124
1985	6,982.87	6,564	6,537	446	1.50	297
1986	1,394.92	1,255	1,250	145	2.50	58
1987	4,770.06	4,102	4,085	685	3.50	196
1988	1,680.50	1,378	1,372	309	4.50	69
1989	20,448.06	15,949	15,883	4,565	5.50	830
1990	6,846.36	5,066	5,045	1,801	6.50	277
1991	13,654.80	9,558	9,519	4,136	7.50	551
1992	9,367.17	6,182	6,156	3,211	8.50	378
1993	61,703.89	38,256	38,098	23,606	9.50	2,485
1994	47,824.77	27,738	27,624	20,201	10.50	1,924
1995	2,372.66	1,281	1,276	1,097	11.50	95
1996	1,275.53	638	635	641	12.50	51
1997	7,666.46	3,527	3,512	4,154	13.50	308
1998	5,014.26	2,106	2,097	2,917	14.50	201

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	15,687.76	5,961	5,937	9,751	15.50	629
2000	15,588.51	5,300	5,278	10,311	16.50	625
2001	1,283.17	385	383	900	17.50	51
2002	10,837.55	2,818	2,807	8,031	18.50	434
2003	8,428.51	1,854	1,846	6,583	19.50	338
2004	4,083.04	735	732	3,351	20.50	163
2005	2,407.66	337	336	2,072	21.50	96
2006	8,789.96	879	875	7,915	22.50	352
	263,301.91	146,959	146,352	116,952		10,532
	363,960.33	247,620	247,010	116,952		10,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	2.89

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1901	2,491.05	2,491	2,491			
1956	18,360.20	18,360	18,360			
1957	3,842.84	3,843	3,843			
1958	968.27	968	968			
1959	79,697.50	79,698	79,698			
1960	7,444.50	7,445	7,445			
1961	4,143.26	4,143	4,143			
1962	4,505.98	4,506	4,506			
1963	24,097.21	24,097	24,097			
1964	6,294.79	6,295	6,295			
1965	37,847.40	37,847	37,847			
1966	11,735.48	11,735	11,735			
1967	6,185.81	6,186	6,186			
1968	6,987.77	6,988	6,988			
1969	21,201.41	21,201	21,201			
1970	39,968.81	39,969	39,969			
1971	21,043.77	21,044	21,044			
1972	13,416.30	13,416	13,416			
1973	11,879.81	11,880	11,880			
1974	6,662.78	6,663	6,663			
1975	3,479.80	3,480	3,480			
1976	17,191.27	17,191	17,191			
1977	14,149.89	14,150	14,150			
1978	11,617.21	11,617	11,617			
1979	20,119.99	20,120	20,120			
1980	16,023.52	16,024	16,024			
1981	18,702.58	18,703	18,703			
1982	23,452.96	23,453	23,453			
1983	15,887.86	15,888	15,888			
1984	60,941.65	60,942	60,942			
1985	37,290.79	37,291	37,291			
1986	25,581.92	25,582	25,582			
1987	31,451.21	31,451	31,451			
1988	59,703.33	59,703	59,702			
	684,368.92	684,370	684,369			

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	55,507.00	54,119	53,738	1,769	0.50	1,769
1990	68,655.76	63,507	63,060	5,596	1.50	3,731
1991	55,356.77	48,437	48,096	7,261	2.50	2,904
1992	47,979.35	39,583	39,304	8,675	3.50	2,479
1993	163,689.00	126,859	125,966	37,723	4.50	8,383
1994	137,636.00	99,786	99,084	38,552	5.50	7,009
1995	61,979.81	41,836	41,541	20,439	6.50	3,144
1996	29,918.12	18,699	18,567	11,351	7.50	1,513
1997	28,521.93	16,400	16,285	12,237	8.50	1,440
1998	42,420.15	22,271	22,114	20,306	9.50	2,137
1999	22,278.89	10,582	10,508	11,771	10.50	1,121
2000	65,922.58	28,017	27,820	38,103	11.50	3,313
2001	36,645.85	13,742	13,645	23,001	12.50	1,840
2002	47,628.10	15,479	15,370	32,258	13.50	2,389
2003	34,293.54	9,431	9,365	24,929	14.50	1,719
2004	51,201.92	11,520	11,439	39,763	15.50	2,565
2005	87,763.78	15,359	15,251	72,513	16.50	4,395
2006	135,045.83	16,881	16,762	118,284	17.50	6,759
2007	90,348.27	6,776	6,728	83,620	18.50	4,520
2008	133,621.73	3,341	3,317	130,305	19.50	6,682
	1,396,414.38	662,625	657,960	738,456		69,812
	2,080,783.30	1,346,995	1,342,329	738,456		69,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	3.36

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	2,519.60	2,520	2,520			
1966	7,683.13	7,683	7,683			
1967	5,366.09	5,366	5,366			
1968	2,920.00	2,920	2,920			
1969	8,251.75	8,252	8,252			
1970	10,739.81	10,740	10,740			
1971	9,616.16	9,616	9,616			
1972	6,654.70	6,655	6,655			
1973	25,311.79	25,312	25,312			
1974	2,360.41	2,360	2,360			
1975	8,907.10	8,907	8,907			
1976	22,069.41	22,069	22,069			
1977	37,482.07	37,482	37,482			
1978	3,103.77	3,104	3,104			
1979	5,276.28	5,276	5,276			
1980	4,899.82	4,900	4,900			
1981	12,817.66	12,818	12,818			
1982	25,662.09	25,662	25,662			
1983	74,952.28	74,952	74,952			
1984	54,534.01	54,534	54,534			
1985	40,131.02	40,131	40,131			
1986	41,755.84	41,756	41,756			
1987	29,631.18	29,631	29,631			
1988	32,410.88	32,411	32,411			
	475,056.85	475,057	475,057			
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	83,837.52	81,742	81,310	2,528	0.50	2,528
1990	111,170.53	102,833	102,289	8,882	1.50	5,921
1991	145,105.10	126,967	126,295	18,810	2.50	7,524
1992	258,270.46	213,073	211,946	46,324	3.50	13,235
1993	272,439.75	211,141	210,024	62,416	4.50	13,870
1994	86,749.00	62,893	62,560	24,189	5.50	4,398
1995	124,428.57	83,989	83,545	40,884	6.50	6,290



KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	119,466.94	74,667	74,272	45,195	7.50	6,026
1997	85,289.97	49,042	48,783	36,507	8.50	4,295
1998	175,120.47	91,938	91,452	83,668	9.50	8,807
1999	46,122.68	21,908	21,792	24,331	10.50	2,317
2000	124,955.65	53,106	52,825	72,131	11.50	6,272
2001	87,711.27	32,892	32,718	54,993	12.50	4,399
2002	25,785.77	8,380	8,336	17,450	13.50	1,293
2003	129,776.69	35,689	35,500	94,277	14.50	6,502
2004	131,701.45	29,633	29,476	102,225	15.50	6,595
2005	44,495.13	7,787	7,746	36,749	16.50	2,227
2006	135,091.51	16,886	16,797	118,295	17.50	6,760
2007	47,734.03	3,580	3,561	44,173	18.50	2,388
2008	166,790.35	4,170	4,148	162,642	19.50	8,341
	2,402,042.84	1,312,316	1,305,375	1,096,669		119,988
	2,877,099.69	1,787,373	1,780,432	1,096,669		119,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	4.17

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1923	481.99	482	482			
1924	303.51	304	304			
1927	789.90	790	790			
1929	853.96	854	854			
1945	1,087.32	1,087	1,087			
1955	8,978.78	8,979	8,979			
1956	1,650.48	1,650	1,650			
1957	109.38	109	109			
1958	849.96	850	850			
1959	39,176.39	39,176	39,176			
1961	826.27	826	826			
1962	835.43	835	835			
1963	12,961.08	12,961	12,961			
1964	42,979.11	42,979	42,979			
1965	27,472.48	27,472	27,472			
1966	5,880.93	5,881	5,881			
1967	12,189.74	12,190	12,190			
1968	19,369.24	19,369	19,369			
1969	5,315.54	5,316	5,316			
1970	21,103.59	21,104	21,104			
1971	3,528.61	3,529	3,529			
1972	8,211.97	8,212	8,212			
1973	304,820.83	304,821	304,821			
1974	1,599.98	1,600	1,600			
1975	12,299.82	12,300	12,300			
1976	21,351.41	21,351	21,351			
1977	257,841.83	257,842	257,842			
1978	131,618.19	131,618	131,618			
1979	175,340.75	175,341	175,341			
1980	51,333.14	51,333	51,333			
1981	12,961.23	12,961	12,961			
1982	7,239.51	7,240	7,240			
1983	91,337.90	91,338	91,338			
1984	30,423.94	30,424	30,424			
1985	449,112.26	449,112	449,112			
1986	56,392.99	56,393	56,393			
1987	276,565.35	276,565	276,565			
1988	117,171.75	117,172	117,172			

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	73,896.01	73,896	73,896			
1990	480,481.15	480,481	480,481			
1991	632,944.03	632,944	632,944			
1992	896,201.50	896,202	896,202			
1993	5,902,223.33	5,902,223	5,902,224			
	10,198,112.56	10,198,112	10,198,113			
AMORTIZABLE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,309,796.60	3,199,580	3,146,813	162,984	0.50	162,984
1995	1,657,708.73	1,491,938	1,467,333	190,376	1.50	126,917
1996	955,726.88	796,407	783,273	172,454	2.50	68,982
1997	1,905,684.33	1,461,088	1,436,992	468,692	3.50	133,912
1998	1,053,980.26	737,786	725,618	328,362	4.50	72,969
1999	5,653,760.54	3,580,527	3,521,477	2,132,284	5.50	387,688
2000	7,610,619.86	4,312,938	4,241,810	3,368,810	6.50	518,278
2001	745,687.48	372,844	366,695	378,992	7.50	50,532
2002	1,406,523.28	609,447	599,396	807,127	8.50	94,956
2003	1,121,146.51	411,124	404,344	716,803	9.50	75,453
2004	2,360,716.21	708,215	696,535	1,664,181	10.50	158,493
2005	1,411,932.02	329,404	323,971	1,087,961	11.50	94,605
2006	5,362,137.25	893,868	879,127	4,483,010	12.50	358,641
2007	3,432,385.57	343,239	337,578	3,094,808	13.50	229,245
2008	5,466,564.35	182,037	179,035	5,287,529	14.50	364,657
	43,454,369.87	19,430,442	19,109,997	24,344,373		2,898,312
	53,652,482.43	29,628,554	29,308,110	24,344,373		2,898,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.40

KANSAS CITY POWER & LIGHT COMPANY  
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1963	2,960.72	2,961	2,961			
1968	575.79	576	576			
1969	174.88	175	175			
1970	2,338.68	2,339	2,339			
1971	112.47	112	112			
1972	245.07	245	245			
1973	149.41	149	149			
1974	340.21	340	340			
1975	1,622.31	1,622	1,622			
1976	2,712.35	2,712	2,712			
1977	2,188.42	2,188	2,188			
1979	3,838.03	3,838	3,838			
1980	1,452.85	1,453	1,453			
1981	2,518.30	2,518	2,518			
1982	1,782.90	1,783	1,783			
1983	1,495.32	1,495	1,495			
1984	7,786.86	7,787	7,787			
1985	2,011.27	2,011	2,011			
1988	1,090.06	1,090	1,092			
	35,395.90	35,394	35,396			
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	9,708.02	9,465	9,379	329	0.50	329
1990	10,239.22	9,471	9,385	854	1.50	569
1991	14,465.00	12,657	12,543	1,922	2.50	769
1992	6,223.23	5,134	5,088	1,135	3.50	324
1993	14,780.24	11,455	11,351	3,429	4.50	762
1994	3,174.82	2,302	2,281	894	5.50	163
1995	445.97	301	298	148	6.50	23
1997	998.37	574	569	429	8.50	50
2000	5,836.54	2,481	2,459	3,378	11.50	294
2001	2,671.58	1,002	993	1,679	12.50	134
2003	1,962.31	540	535	1,427	14.50	98
2005	4,947.42	866	858	4,089	16.50	248

KANSAS CITY POWER & LIGHT COMPANY  
 MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	13,972.23	1,747	1,731	12,241	17.50	699
2007	29,070.10	2,180	2,160	26,910	18.50	1,455
2008	94,401.45	2,360	2,339	92,062	19.50	4,721
	212,896.50	62,535	61,969	150,926		10,638
	248,292.40	97,929	97,365	150,926		10,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	4.28

GREATER MISSOURI OPERATIONS - MPS JURISDICTION  
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computer Equipment	5
391.04 Software	7
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
345, cont.									
CROSSROADS UNIT 1									
CROSSROADS UNIT 2	2037	45-R2.5	(10)	2,888,888.76	437,097	2,740,682	104,129	3.60	26.3
CROSSROADS UNIT 3	2037	45-R2.5	(10)	2,888,888.76	437,096	2,740,682	104,129	3.60	26.3
CROSSROADS UNIT 4	2037	45-R2.5	(10)	2,888,888.76	437,096	2,740,682	104,129	3.60	26.3
TOTAL ACCESSORY ELECTRIC EQUIPMENT				<u>2,888,888.76</u>	<u>437,096</u>	<u>2,740,682</u>	<u>104,129</u>	<u>3.60</u>	<u>26.3</u>
346 00				39,783,366.25	6,855,754	36,905,953	1,435,510	3.61	25.7
MISCELLANEOUS POWER PLANT EQUIPMENT									
JEFFREY ENERGY CENTER - WIND									
RALPH GREEN PLANT	2009	32-S2	0	5,219.75	661	4,559			
SOUTH HARPER COMMON	2030	32-S2	0	20,000.00	3,497	16,503	4,559	27.34	1.0
CROSSROADS UNIT 1	2040	32-S2	0	129,870.44	5,708	124,163	4,808	3.70	15.9
CROSSROADS UNIT 2	2037	32-S2	0	1,039,467.37	197,007	842,460	36,934	3.55	25.8
CROSSROADS UNIT 3	2037	32-S2	0	1,039,467.37	197,007	842,460	36,934	3.55	22.8
CROSSROADS UNIT 4	2037	32-S2	0	1,039,467.36	197,006	842,461	36,934	3.55	22.8
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				<u>1,039,467.36</u>	<u>197,006</u>	<u>842,461</u>	<u>36,934</u>	<u>3.55</u>	<u>22.8</u>
TOTAL OTHER PRODUCTION PLANT				<u>4,312,959.65</u>	<u>797,892</u>	<u>3,515,067</u>	<u>158,144</u>	<u>3.67</u>	<u>22.2</u>
TRANSMISSION PLANT				316,494,895.49	63,807,745	280,006,322	13,701,847	4.33	20.4
352.00									
STRUCTURES AND IMPROVEMENTS									
353 00									
STATION EQUIPMENT		60-R3	(5)	6,462,752.67	1,540,738	5,245,152	107,035	1.66	49.0
354 00									
TOWERS AND FIXTURES		58-R2	(10)	96,919,975.80	30,543,466	76,068,505	1,649,127	1.70	46.1
355 00									
POLES AND FIXTURES		55-R3	(20)	323,639.04	303,142	85,225	2,997	0.93	28.4
356 00									
OVERHEAD CONDUCTORS AND DEVICES		53-S0.5	(60)	69,877,253.09	21,336,995	90,466,606	2,158,006	3.09	41.9
256 00									
UNDERGROUND CONDUCTOR AND DEVICES		62-R2.5	(50)	47,022,676.27	20,748,537	49,765,479	1,109,755	2.36	44.9
TOTAL TRANSMISSION PLANT		50-R3	0	<u>58,426.33</u>	<u>48,256</u>	<u>10,170</u>	<u>427</u>	<u>0.73</u>	<u>23.8</u>
DISTRIBUTION PLANT				220,664,723.20	74,521,134	221,661,139	5,027,347	2.28	44.1
361 00									
STRUCTURES AND IMPROVEMENTS									
362 00									
STATION EQUIPMENT		60-R3	(5)	8,505,443.00	1,763,812	7,166,902	145,566	1.71	49.2
364 00									
POLES, TOWERS AND FIXTURES		50-R1	(10)	103,534,351.51	28,024,413	85,863,371	2,036,310	1.97	42.2
365 00									
OVERHEAD CONDUCTORS AND DEVICES		47-R4	(75)	133,789,715.58	65,836,039	168,295,965	5,577,547	4.24	29.6
366 00									
UNDERGROUND CONDUIT		58-R1.5	(35)	93,221,154.32	29,438,481	96,410,079	2,054,270	2.20	46.9
367 00									
UNDERGROUND CONDUCTORS AND DEVICES		60-S1	(20)	40,508,133.48	7,386,890	41,222,873	818,004	2.02	50.4
368 00									
LINE TRANSFORMERS		50-S1.5	(15)	96,716,738.96	29,503,991	81,720,258	2,105,623	3.16	38.8
369 01									
SERVICES - OVERHEAD		35-R2	(15)	147,755,620.79	53,233,448	116,685,399	4,667,225	3.27	25.0
369 02									
SERVICES - UNDERGROUND		57-R4	(100)	14,275,016.04	23,913,724	38,010,346	1,535,328	3.10	36.1
370 00									
METERS		38-R5	(25)	49,539,256.41	12,483,829	14,233,381	459,456	1.81	24.8
370 01									
METERS - LOAD RESEARCH METERS		45-R2.5	(5)	25,444,957.80	2,270,641	(232,527)	0	-	31.0
371 00									
INSTALLATIONS ON CUSTOMERS' PREMISES		16-S4	0	2,038,114.21	8,248,716	8,980,785	416,118	2.90	21.5
373 00									
STREET LIGHTING AND SIGNAL SYSTEMS		29-R1.5	(20)	14,357,915.93	8,343,381	20,778,079	1,109,469	4.00	18.7
TOTAL DISTRIBUTION PLANT		26-S0	(5)	<u>27,734,720.49</u>	<u>8,343,381</u>	<u>20,778,079</u>	<u>1,109,469</u>	<u>4.00</u>	<u>18.7</u>
GENERAL PLANT				757,421,038.42	282,168,298	695,964,009	21,491,525	2.84	32.4
390 00									
STRUCTURES AND IMPROVEMENTS		45-R2.5	(10)	13,830,268.90	3,863,174	11,550,118	423,168	3.06	27.3
391 01									
OFFICE FURNITURE AND EQUIPMENT									
OFFICE FURNITURE AND EQUIPMENT									
FULLY ACCRUED									
AMORTIZED									
TOTAL OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	<u>273,578.93</u>	<u>273,579</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>
391 02									
COMPUTERS									
FULLY ACCRUED									
AMORTIZED									
TOTAL COMPUTERS		5-SQ	0	<u>1,167,445.21</u>	<u>432,515</u>	<u>734,930</u>	<u>233,488</u>	<u>20.00</u>	<u>3.2</u>
TOTAL GENERAL PLANT				<u>2,497,767.27</u>	<u>1,762,837</u>	<u>734,930</u>	<u>233,488</u>	<u>20.00</u>	<u>3.2</u>

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KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
391 04 SOFTWARE FULLY ACCRUED AMORTIZED TOTAL SOFTWARE		7-SQ	0	187,446.12 509,612.75	187,446 125,200	0 384,413	0 72,833		
TOTAL OFFICE FURNITURE AND EQUIPMENT				697,058.87	312,646	384,413	72,833	14.29	5.3
392.00 TRANSPORTATION EQUIPMENT AUTOS				5,169,044.54	3,561,319	1,607,726	391,347		
392.01 LIGHT TRUCKS	9-S3	10		140,138.56	73,432	52,690	8,893	6.35	5.9
392.02 HEAVY TRUCKS	9-S3	10		804,789.94	65,439	658,871	123,362	15.33	5.3
392.04 TRAILERS	12-L3	10		4,882,973.87	718,829	3,675,848	613,512	12.56	6.0
392.05 MEDIUM TRUCKS	17-R2	10		628,347.21	554,000	11,516	740	0.12	15.4
TOTAL TRANSPORTATION EQUIPMENT	10-S3	10		5,154,708.42	410,904	4,229,233	558,372	10.83	7.6
393 00 STORES EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL STORES EQUIPMENT		25-SQ	0	11,610,956.10 43,111.96 56,585.90	1,821,704 43,112 44,120	0,628,158 0 12,466	1,304,887 0 2,261	11.24	6.6
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	99,697.86 1,181,890.12 3,190,857.52	87,232 1,181,890 1,418,700	12,466 0 1,772,157	2,261 0 159,456	4.00	5.5
395 00 LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL LABORATORY EQUIPMENT		20-SQ	0	4,372,747.64 449,640.89 1,612,561.89	2,600,590 449,641 1,027,925	1,772,157 0 584,736	159,456 0 80,582	5.00	11.1
396.00 POWER OPERATED EQUIPMENT				2,062,302.78	1,477,566	584,736	80,582	5.00	7.3
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL COMMUNICATION EQUIPMENT		22-S1.5	10	4,054,205.81 6,777,844.00 3,424,281.87	2,273,403 6,777,844 1,032,725	1,375,381 0 2,391,567	88,536 0 228,279	2.18	15.5
TOTAL GENERAL PLANT		15-SQ	0	10,202,135.87	7,810,569	2,391,567	228,279	6.67	10.5
TOTAL DEPRECIABLE PLANT				51,401,359.50	23,295,557	27,922,309	2,678,516	5.21	10.4
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				1,737,713,208.97	669,643,804	1,486,005,127	57,404,011	3.30	25.9
391 01 OFFICE FURNITURE AND EQUIPMENT						(18,250)	1,825 **		
391 02 COMPUTERS						(974,634)	97,463 **		
391 04 SOFTWARE						(100,969)	10,097 **		
393 00 STORES EQUIPMENT						(1,706)	171 **		
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT						588,867	(58,887) **		
395 00 LABORATORY EQUIPMENT						(100,125)	10,013 **		
397 00 COMMUNICATION EQUIPMENT						(358,505)	35,851 **		
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(985,322)		98,532		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301 00 ORGANIZATION									
303 00 MISCELLANEOUS INTANGIBLE PLANT									
310 00 LAND				21,663.87	6,780				
340 00 LAND				22,110,255.24	3,288,511				
				663,970.36					
				3,845,132.23					

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KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
350.00									
350.04									
360.05				2,273,234.49					
360.01				12,308,051.06	2,740,155				
360.02				4,937,259.41					
389.00				276,030.63	3,710				
390.05				22,228.32	4,939				
398.00				996,053.52					
				37,570.18	37,570				
				<u>(52,286.18)</u>	<u>137,338</u>				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				47,439,163.13	6,219,403				
PLANT HELD FOR FUTURE USE									
311.00									
312.00				167,645.85					
314.00				(10.42)					
315.00				1,057,261.78					
316.00				(407.00)	(3)				
341.00				(88.20)	(1)				
342.00				1,079.15					
343.00				1,079.15					
344.00				1,079.15					
345.00				647.49					
346.00				647.49					
				<u>572.94</u>					
TOTAL PLANT HELD FOR FUTURE USE									
TOTAL ELECTRIC PLANT				1,229,506.70	(4)				
				<u>1,786,381,878.80</u>	<u>674,877,881</u>	<u>1,486,005,127</u>	<u>57,502,543</u>		

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.  
\*\* 10-Year amortization of unrecovered reserve related to implementation of amortization accounting.

Note: New additions for account 398.00 will have an annual depreciation rate of 5.50%

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KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1980	8,930.67	8,931	8,931			
1981	6,286.91	6,287	6,287			
1982	23,474.03	23,474	23,474			
1983	39,392.47	39,392	39,392			
1984	81,422.13	81,422	81,422			
1985	43,230.91	43,231	43,231			
1986	12,671.28	12,671	12,671			
1987	14,058.88	14,059	14,059			
1988	44,111.55	44,112	44,112			
	273,578.83	273,579	273,579			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	599,169.73	584,190	571,797	27,373	0.50	27,373
1990	19,535.34	18,070	17,687	1,848	1.50	1,232
1991	27,758.05	24,288	23,773	3,985	2.50	1,594
1992	121,705.49	100,407	98,277	23,428	3.50	6,694
1993	112,087.76	86,868	85,025	27,063	4.50	6,014
1994	129,374.30	93,796	91,806	37,568	5.50	6,831
1995	37,752.79	25,483	24,942	12,811	6.50	1,971
1996	835.25	522	511	324	7.50	43
1997	193,878.54	111,480	109,115	84,764	8.50	9,972
1998	135,696.68	71,241	69,729	65,968	9.50	6,944
2000	193,746.40	82,342	80,595	113,151	11.50	9,839
2001	69,660.61	26,123	25,569	44,092	12.50	3,527
2002	19,527.25	6,346	6,211	13,316	13.50	986
2003	17,017.84	4,680	4,581	12,437	14.50	858
2005	4,254.59	745	729	3,526	16.50	214
2006	11,052.54	1,382	1,353	9,700	17.50	554
2007	7,586.41	569	557	7,029	18.50	380
	1,700,639.57	1,238,532	1,212,257	488,383		85,026
	1,974,218.40	1,512,111	1,485,836	488,383		85,026
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.7	4.31

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT... 0						
1996	10,000.00	10,000	10,000			
1997	284,514.73	284,515	284,515			
1998	411,639.56	411,640	411,640			
1999	224,176.23	224,176	224,176			
2000	81,664.74	81,665	81,665			
2001	208,516.05	208,516	208,516			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	1,330,322.06	1,330,322	1,330,322			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT... 0						
2005	442,965.94	310,076	310,077	132,889	1.50	88,593
2006	82,040.67	41,020	41,020	41,021	2.50	16,408
2007	85,871.29	25,761	25,761	60,110	3.50	17,174
2008	556,567.31	55,657	55,657	500,910	4.50	111,313
	1,167,445.21	432,514	432,515	734,930		233,488
	2,497,767.27	1,762,836	1,762,837	734,930		233,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.1	9.35

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	61,999.92	62,000	62,000			
1998	34,471.75	34,472	34,472			
2000	33,336.39	33,336	33,336			
2001	1,690.96	1,691	1,691			
	187,446.12	187,446	187,446			
AMORTIZED SURVIVOR CURVE.. 7-SQUARE NET SALVAGE PERCENT.. 0						
2002	27,273.75	25,326	24,320	2,954	0.50	2,954
2005	110,603.14	55,302	53,105	57,498	3.50	16,428
2006	4,448.54	1,589	1,526	2,923	4.50	650
2007	153,521.99	32,900	31,593	121,929	5.50	22,169
2008	213,765.33	15,263	14,656	199,109	6.50	30,632
	509,612.75	130,380	125,200	384,413		72,833
	697,058.87	317,826	312,646	384,413		72,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	10.45

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1967	2,664.50	2,665	2,665			
1974	12,114.72	12,115	12,115			
1976	20,128.44	20,128	20,128			
1977	4,148.51	4,149	4,149			
1980	4,055.79	4,056	4,056			
	43,111.96	43,113	43,112			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	33,548.70	31,536	31,538	2,011	1.50	1,341
1987	3,930.45	3,380	3,380	550	3.50	157
1993	10,804.79	6,699	6,700	4,105	9.50	432
1996	1,035.77	518	518	518	12.50	41
2001	5,633.34	1,690	1,690	3,943	17.50	225
2004	1,632.85	294	294	1,339	20.50	65
	56,585.90	44,117	44,120	12,466		2,261
	99,697.86	87,230	87,232	12,466		2,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.5	2.27

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT... 0						
1947	547.31	547	547			
1951	2,537.97	2,538	2,538			
1952	559.71	560	560			
1953	682.95	683	683			
1954	1,325.67	1,326	1,326			
1955	1,906.11	1,906	1,906			
1956	756.09	756	756			
1957	1,592.60	1,593	1,593			
1958	1,217.70	1,218	1,218			
1960	10,429.09	10,429	10,429			
1961	9,696.51	9,697	9,697			
1962	10,670.10	10,670	10,670			
1963	1,674.89	1,675	1,675			
1964	5,909.52	5,910	5,910			
1965	2,824.25	2,824	2,824			
1966	12,405.08	12,405	12,405			
1967	12,972.14	12,972	12,972			
1968	10,922.85	10,923	10,923			
1969	58,681.29	58,681	58,681			
1970	7,804.16	7,804	7,804			
1971	4,665.33	4,665	4,665			
1972	19,595.33	19,595	19,595			
1973	10,036.37	10,036	10,036			
1974	22,378.69	22,379	22,379			
1975	9,086.82	9,087	9,087			
1976	32,107.03	32,107	32,107			
1977	16,677.16	16,677	16,677			
1978	40,917.41	40,917	40,917			
1979	161,340.69	161,341	161,341			
1980	57,953.46	57,953	57,953			
1981	38,243.37	38,243	38,243			
1982	23,979.20	23,979	23,979			
1983	89,713.09	89,713	89,713			
1984	80,307.07	80,307	80,307			
1985	137,676.80	137,677	137,677			
1986	51,801.84	51,802	51,802			



KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	114,505.06	114,505	114,505			
1988	115,789.41	115,789	115,789			
	1,181,890.12	1,181,889	1,181,890			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	209,687.41	204,445	201,883	7,804	0.50	7,804
1990	55,800.72	51,616	50,969	4,832	1.50	3,221
1991	54,173.66	47,402	46,808	7,366	2.50	2,946
1992	102,862.89	84,862	83,798	19,065	3.50	5,447
1993	178,019.37	137,965	136,236	41,783	4.50	9,285
1994	30,971.42	22,454	22,173	8,798	5.50	1,600
1995	83,082.11	56,080	55,377	27,705	6.50	4,262
1996	188,437.46	117,773	116,297	72,140	7.50	9,619
1997	634,777.05	364,997	360,423	274,354	8.50	32,277
1998	136,464.47	71,644	70,746	65,718	9.50	6,918
1999	62,320.30	29,602	29,231	33,089	10.50	3,151
2000	62,707.28	26,651	26,317	36,390	11.50	3,164
2001	137,445.13	51,542	50,896	86,549	12.50	6,924
2002	64,055.69	20,818	20,557	43,499	13.50	3,222
2003	53,317.79	14,662	14,478	38,840	14.50	2,679
2004	103,121.82	23,202	22,911	80,211	15.50	5,175
2005	379,644.55	66,438	65,606	314,039	16.50	19,033
2006	190,186.01	23,773	23,475	166,711	17.50	9,526
2007	183,691.62	13,777	13,605	170,087	18.50	9,194
2008	280,090.77	7,002	6,914	273,177	19.50	14,009
	3,190,857.52	1,436,705	1,418,700	1,772,157		159,456
	4,372,747.64	2,618,594	2,600,590	1,772,157		159,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	3.65

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1951	539.00	539	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	803			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	10,515.70	10,516	10,516			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
1982	45,258.04	45,258	45,258			
1983	19,328.29	19,328	19,328			
1984	43,443.79	43,444	43,444			
1985	14,701.40	14,701	14,701			
1986	20,061.00	20,061	20,061			
1987	55,565.67	55,566	55,566			
1988	7,171.04	7,171	7,173			
	449,640.89	449,639	449,641			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	189,231.84	184,501	182,354	6,878	0.50	6,878
1990	142,360.01	131,683	130,150	12,210	1.50	8,140

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	63,661.62	55,704	55,056	8,606	2.50	3,442
1992	84,171.07	69,441	68,633	15,538	3.50	4,439
1993	63,037.78	48,854	48,285	14,753	4.50	3,278
1994	328,512.26	238,171	235,399	93,113	5.50	16,930
1995	87,394.13	58,991	58,304	29,090	6.50	4,475
1996	43,445.53	27,153	26,837	16,609	7.50	2,215
1997	94,773.59	54,495	53,861	40,913	8.50	4,813
1998	47,397.79	24,884	24,594	22,804	9.50	2,400
1999	104,706.43	49,736	49,157	55,549	10.50	5,290
2000	39,151.43	16,639	16,445	22,706	11.50	1,974
2001	92,082.47	34,531	34,129	57,953	12.50	4,636
2002	28,296.47	9,196	9,089	19,207	13.50	1,423
2003	29,003.43	7,976	7,883	21,120	14.50	1,457
2004	59,725.05	13,438	13,282	46,443	15.50	2,996
2005	69,556.14	12,172	12,031	57,525	16.50	3,486
2006	13,113.54	1,639	1,620	11,494	17.50	657
2008	33,041.31	826	816	32,225	19.50	1,653
	1,612,661.89	1,040,030	1,027,925	584,736		80,582
	2,062,302.78	1,489,669	1,477,566	584,736		80,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	3.91

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1953	1,104.29	1,104	1,104			
1957	2,558.51	2,559	2,559			
1958	2,673.18	2,673	2,673			
1960	2,767.31	2,767	2,767			
1964	2,763.39	2,763	2,763			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	100,650.03	100,650	100,650			
1975	997.00	997	997			
1976	37,756.97	37,757	37,757			
1977	16,328.53	16,329	16,329			
1978	24,678.55	24,679	24,679			
1980	2,407.07	2,407	2,407			
1981	11,494.21	11,494	11,494			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,999	3,999			
1985	5,453.23	5,453	5,453			
1986	3,181,184.76	3,181,185	3,181,185			
1987	60,153.72	60,154	60,154			
1988	14,532.85	14,533	14,533			
1989	39,513.85	39,514	39,514			
1990	2,051,078.36	2,051,078	2,051,078			
1991	464,753.91	464,754	464,754			
1992	746,539.40	746,539	746,539			
	6,777,844.00	6,777,844	6,777,844			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	188,427.15	188,427	188,427			
1994	140,958.80	136,265	128,360	12,599	0.50	12,599
1995	34,251.75	30,827	29,039	5,213	1.50	3,475
1996	108,400.93	90,330	85,090	23,311	2.50	9,324
1997	172,531.87	132,280	124,606	47,926	3.50	13,693

KCP&L - GREATER MISSOURI OPERATIONS  
MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	186,610.30	130,627	123,049	63,561	4.50	14,125
1999	27,150.47	17,194	16,197	10,953	5.50	1,991
2000	59,509.89	33,724	31,768	27,742	6.50	4,268
2001	125,789.65	62,895	59,246	66,544	7.50	8,873
2002	22,596.77	9,791	9,223	13,374	8.50	1,573
2003	121.34	44	41	80	9.50	8
2004	19,734.69	5,920	5,577	14,158	10.50	1,348
2005	20,152.15	4,701	4,428	15,724	11.50	1,367
2006	1,225,577.48	204,304	192,451	1,033,126	12.50	82,650
2007	15,183.06	1,518	1,430	13,753	13.50	1,019
2008	1,077,295.57	35,874	33,793	1,043,503	14.50	71,966
	3,424,291.87	1,084,721	1,032,725	2,391,567		228,279
	10,202,135.87	7,862,565	7,810,569	2,391,567		228,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	2.24

GREATER MISSOURI OPERATIONS - L&P JURISDICTION  
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>		<u>Amortization Period, Years</u>
ELECTRIC PLANT		
391.01	Office Furniture and Equipment	20
391.02	Computers	5
391.04	Software	7
391.06	Office Machines	10
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(8)/(9)
							AMOUNT (8)	RATE (9)=(8)/(6)	
315. cont									
LAKE ROAD UNIT 3	2009	60-S0.5	(10)	83,388.65	91,728	0	0	-	-
LAKE ROAD UNIT 4	2030	60-S0.5	(10)	1,425,471.20	1,014,952	3,502	26,858	1.88	20.6
LAKE ROAD UNIT 5	2018	60-S0.5	(10)	3,452.36	296	3,502	371	10.75	9.4
LAKE ROAD COMMON	2030	60-S0.5	(10)	495,824.08	383,582	161,824	8,013	1.62	20.2
TOTAL ACCESSORY ELECTRIC EQUIPMENT				11,799,220.51	7,121,636	5,857,509	237,145	2.01	24.7
316 00									
MISCELLANEOUS POWER PLANT EQUIPMENT IATAN	2040	30-L1.5	(10)	1,741,342.29	684,249	1,251,229	58,300	3.35	21.4
LAKE ROAD COMMON	2030	30-L1.5	(10)	242,835.67	177,546	89,354	5,778	2.38	13.5
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				1,983,977.96	841,795	1,340,583	64,166	3.23	20.9
TOTAL STEAM PRODUCTION PLANT				162,728,042.26	98,190,594	98,580,738	4,586,287	2.82	21.1
OTHER PRODUCTION PLANT									
341 00									
STRUCTURES AND IMPROVEMENTS									
LAKE ROAD UNIT 5	2018	50-R5	(5)	1,229,945.71	1,123,396	168,048	17,702	1.44	9.5
LAKE ROAD UNIT 6	2025	50-R5	(5)	218,663.24	150,375	79,222	4,823	2.21	16.4
LAKE ROAD UNIT 7	2025	50-R5	(5)	28,418.03	14,627	15,212	923	3.25	16.5
TOTAL STRUCTURES AND IMPROVEMENTS				1,477,026.98	1,288,398	262,480	23,448	1.59	11.2
342 00									
FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
LAKE ROAD UNIT 4	2030	40-S3	(10)	22,168.77	655	23,731	1,109	5.00	21.4
LAKE ROAD UNIT 5	2018	40-S3	(10)	595,611.81	620,413	34,760	4,658	0.78	7.5
LAKE ROAD UNIT 7	2025	40-S3	(10)	9,587.22	6,882	3,664	248	2.59	14.8
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				627,367.80	627,950	62,155	6,015	0.96	10.3
343 00									
PRIME MOVERS									
LAKE ROAD UNIT 5	2018	55-R1	(10)	4,647,683.33	5,112,452	0	0	-	-
LAKE ROAD UNIT 6	2025	55-R1	(10)	3,913,306.70	4,072,154	232,487	14,969	0.38	15.5
LAKE ROAD UNIT 7	2025	55-R1	(10)	2,396,624.38	2,320,051	316,235	20,176	0.84	15.7
TOTAL PRIME MOVERS				10,957,617.41	11,504,657	548,722	35,145	0.32	15.6
344 00									
GENERATORS									
LAKE ROAD UNIT 5	2018	50-R2.5	(10)	2,566,026.43	2,810,830	11,798	1,254	0.05	9.4
LAKE ROAD UNIT 6	2025	50-R2.5	(10)	423,706.82	337,685	128,392	8,202	1.94	15.7
LAKE ROAD UNIT 7	2025	50-R2.5	(10)	117,499.82	99,207	30,043	1,937	1.65	15.5
TOTAL GENERATORS				3,107,233.07	3,247,722	170,233	11,393	0.37	14.9
345 00									
ACCESSORY ELECTRIC EQUIPMENT									
LAKE ROAD UNIT 5	2018	45-R4	(5)	478,285.20	417,637	84,561	9,858	2.02	8.8
LAKE ROAD UNIT 6	2025	45-R4	(5)	418,623.27	265,320	174,234	11,081	2.65	15.7
LAKE ROAD UNIT 7	2025	45-R4	(5)	250,497.08	158,263	104,759	6,855	2.65	15.7
LAKE ROAD COMMON	2030	45-R4	(5)	2,377.90	393	2,104	99	4.16	21.3
TOTAL ACCESSORY ELECTRIC EQUIPMENT				1,149,783.45	841,613	365,658	27,503	2.39	13.3
TOTAL OTHER PRODUCTION PLANT				17,319,028.71	17,510,340	1,409,248	103,504	0.60	13.6
TRANSMISSION PLANT									
352.00									
STRUCTURES AND IMPROVEMENTS									
353.00									
STATION EQUIPMENT	60-R4	(5)		384,008.11	190,149	213,059	4,438	1.16	48.0
355.00									
POLES AND FIXTURES	36-R2	(5)		15,332,504.80	6,720,220	9,378,908	377,190	2.46	24.9
356.00									
OVERHEAD CONDUCTORS AND DEVICES	60-R2	(40)		10,072,255.17	8,126,424	5,974,739	124,574	1.24	48.0
357.00									
UNDERGROUND CONDUIT	60-R2	(15)		7,702,148.11	6,208,544	2,648,831	63,391	0.82	41.8
358.00									
UNDERGROUND CONDUCTOR AND DEVICES	60-R3	0		* 16,147.87	4,758	11,390	256	1.59	44.5
TOTAL TRANSMISSION PLANT	50-S3	0		31,692.00	29,860	1,832	74	0.23	24.8
				33,538,756.06	21,280,055	18,228,759	589,923	1.70	32.0

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KCP&L - GREATER MISSOURI OPERATIONS  
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
<b>DISTRIBUTION PLANT</b>									
361.00									
362.00									
364.00		50-R3	(10)	2,062,462.54	445,764	1,844,945	46,633	2.24	39.6
365.00		50-R2.5	(10)	38,604,535.33	16,391,006	26,073,988	648,301	1.68	40.2
366.00		52-S2.5	(80)	28,969,464.26	14,915,602	37,229,470	1,092,650	3.77	34.1
367.00		55-R1	(25)	23,863,209.06	9,993,590	19,835,424	451,565	1.89	43.9
368.00		65-R3	(35)	7,710,447.36	1,872,709	8,536,396	164,818	2.14	51.8
369.01		55-R2	(5)	17,775,560.36	4,674,317	13,890,019	316,952	1.78	44.1
369.02		45-R2.5	(10)	33,898,433.16	18,247,623	18,996,650	503,421	1.49	37.7
370.00		37-R4	(100)	4,634,666.95	3,091,212	6,177,999	187,656	4.05	32.9
371.00		40-S4	(15)	10,672,614.52	4,556,438	7,717,065	273,793	2.57	28.2
373.00		50-S1.5	(5)	7,488,093.89	4,657,347	3,205,156	81,906	1.09	39.1
		26-O1	(10)	4,423,065.42	2,043,073	2,822,295	128,692	2.91	21.9
		35-R0.5	(5)	5,189,587.59	2,242,701	3,185,365	106,799	2.07	29.8
<b>TOTAL DISTRIBUTION PLANT</b>				<b>185,252,100.41</b>	<b>83,131,382</b>	<b>149,614,776</b>	<b>4,003,146</b>	<b>2.16</b>	<b>37.4</b>
<b>INDUSTRIAL STEAM</b>									
<b>STEAM PRODUCTION</b>									
311.09									
312.09	2030	85-R1.5	(30)	32,160.02	(7,744)	49,552	2,885	8.35	18.5
315.09	2030	45-R1.5	(25)	778,577.95	86,112	887,110	50,718	6.51	17.5
	2030	60-S0.5	(10)	80,599.67	(7,780)	96,441	5,051	6.27	19.1
<b>TOTAL STEAM PRODUCTION</b>				<b>891,337.64</b>	<b>70,588</b>	<b>1,033,103</b>	<b>58,454</b>	<b>6.56</b>	<b>17.7</b>
<b>GAS DISTRIBUTION PLANT</b>									
375.09									
376.09									
379.09		30-S4	(10)	151,659.75	43,920	122,906	9,268	6.11	13.3
380.09		65-S0	(25)	1,660,914.28	931,214	1,144,829	23,310	1.40	49.1
381.09		24-S2.5	(10)	553,074.72	232,055	376,327	47,168	8.53	8.0
		55-S2.5	(10)	100,842.16	92,005	18,921	568	0.58	32.2
		27-S1	(2)	412,137.25	197,013	223,367	14,169	3.44	15.8
<b>TOTAL GAS DISTRIBUTION PLANT</b>				<b>2,975,628.17</b>	<b>1,496,207</b>	<b>1,886,450</b>	<b>54,532</b>	<b>3.28</b>	<b>20.0</b>
<b>TOTAL INDUSTRIAL STEAM</b>				<b>3,769,965.81</b>	<b>1,566,795</b>	<b>2,919,553</b>	<b>152,986</b>	<b>4.06</b>	<b>19.1</b>
<b>GENERAL PLANT</b>									
390.00									
391.01		45-R1.5	(10)	6,720,211.06	1,785,690	5,606,541	213,093	3.17	26.3
391.02									
		20-S0	0	212,011.66	212,012	0	0	-	-
				560,319.08	378,280	182,038	28,015	5.00	6.5
				772,330.74	590,292	182,038	28,015		
391.04									
		5-SQ	0	1,075,319.64	1,075,320	0	0	-	-
				477,627.84	154,790	322,837	95,531	20.00	3.4
				1,552,947.48	1,230,110	322,837	95,531		
391.06									
		7-SQ	0	167,573.20	167,573	0	0	-	-
				212,937.88	35,900	177,037	30,419	14.29	5.8
				380,511.08	203,473	177,037	30,419		
		10-SQ	0	56,744.63	56,745	0	0	-	-
				7,258.03	6,420	839	720	10.00	1.2
				64,002.66	63,165	839	720		
<b>TOTAL OFFICE FURNITURE AND EQUIPMENT</b>				<b>2,769,791.96</b>	<b>2,087,040</b>	<b>682,751</b>	<b>154,651</b>		<b>4.4</b>

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KCP&L - GREATER MISSOURI OPERATIONS  
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SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE  
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
392.00 TRANSPORTATION EQUIPMENT									
392.01 AUTOS									
392.02 LIGHT TRUCKS		7-54	15	25,090.14	17,940	3,394			
392.02 HEAVY TRUCKS		10-54	15	347,522.38	131,686	163,707	3,394	13.52	1.0
392.04 TRAILERS		12-L3	15	2,134,071.36	1,180,062	633,897	27,749	7.98	5.9
392.05 MEDIUM TRUCKS		25-R3	10	308,829.69	313,201	(50,865)	108,945	5.11	5.0
		11-53	15	1,249,791.15	255,763	806,560	0	-	-
TOTAL TRANSPORTATION EQUIPMENT				4,065,313.72	1,898,652	1,556,863	170,637	13.65	4.7
393.00 STORES EQUIPMENT									
FULLY ACCRUED				47,408.04	47,408	0	310,725	7.64	5.0
AMORTIZED				211,054.02	93,075	0	0	-	-
TOTAL STORES EQUIPMENT		25-SQ	0	258,472.06	140,483	117,989	5,449	4.00	14.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT									
FULLY ACCRUED				487,611.57	487,612	0	0	-	-
AMORTIZED				1,502,397.57	866,910	633,489	75,143	5.00	8.4
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	1,990,009.14	1,354,522	633,489	75,143	5.00	8.4
395.00 LABORATORY EQUIPMENT									
FULLY ACCRUED				202,088.52	202,089	0	0	-	-
AMORTIZED				499,852.09	300,125	199,727	24,996	5.00	8.0
TOTAL LABORATORY EQUIPMENT		20-SQ	0	701,940.61	502,214	199,727	24,996	5.00	8.0
396.00 POWER OPERATED EQUIPMENT									
397.00 COMMUNICATION EQUIPMENT									
FULLY ACCRUED		19-S1.5	10	1,340,213.73	842,691	363,502	31,037	2.32	11.7
AMORTIZED				1,185,786.82	1,185,787	0	0	-	-
TOTAL COMMUNICATION EQUIPMENT		15-SQ	0	2,526,000.55	1,968,478	363,502	48,914	6.67	7.4
398.00 MISCELLANEOUS EQUIPMENT									
FULLY ACCRUED				19,467.45	19,467	0	0	-	-
AMORTIZED				486,466.17	196,780	302,587	24,971	5.00	12.1
TOTAL MISCELLANEOUS EQUIPMENT		20-SQ	0	505,933.62	216,247	302,587	24,971	5.00	12.1
TOTAL GENERAL PLANT				20,284,385.42	10,387,976	9,824,610	891,989	4.40	11.0
TOTAL DEPRECIABLE PLANT				422,892,278.67	233,067,142	278,577,685	10,307,835	2.44	27.0
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
OFFICE FURNITURE AND EQUIPMENT									
391.01 OFFICE FURNITURE AND EQUIPMENT									
391.02 COMPUTERS									
391.04 SOFTWARE					(394,624)		39,462 **		
391.06 OFFICE MACHINES					(438,029)		43,803 **		
393.00 STORES EQUIPMENT					53,704		(5,370) **		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(54,971)		5,497 **		
395.00 LABORATORY EQUIPMENT					(23,958)		2,396 **		
397.00 COMMUNICATION EQUIPMENT					(145,722)		14,572 **		
398.00 MISCELLANEOUS EQUIPMENT					(38,742)		3,874 **		
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(771,020)		77,102 **		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED					(154,378)		15,438 **		
301.00 ORGANIZATION					(1,967,740)		196,774		
203.00 MISCELLANEOUS INTANGIBLE PLANT									
310.00 LAND				75,000.00					
310.09 LAND - INDUSTRIAL				113,037.40	77,027				
311.01 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS				289,245.53					
346.00 MISCELLANEOUS PLANT EQUIPMENT				11,450.35					
				11,411.16	11,411				
				(196,811)	3				

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KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1979	6,845.98	6,846	6,846			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	70,611.85	70,612	70,612			
1984	66,012.17	66,012	66,012			
1985	5,793.07	5,793	5,793			
1986	167.81	168	168			
1987	5,917.36	5,917	5,917			
1988	18,691.13	18,691	18,692			
	212,011.66	212,011	212,012			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	84,839.94	82,719	81,577	3,263	0.50	3,263
1990	14,913.22	13,795	13,605	1,308	1.50	872
1991	68,053.80	59,547	58,725	9,329	2.50	3,732
1992	57,367.26	47,328	46,674	10,693	3.50	3,055
1993	30,581.20	23,700	23,373	7,208	4.50	1,602
1994	6,096.48	4,420	4,359	1,737	5.50	316
1995	17,674.18	11,930	11,765	5,909	6.50	909
1996	80,893.74	50,559	49,861	31,033	7.50	4,138
1997	95,444.77	54,881	54,123	41,322	8.50	4,861
1998	19,361.86	10,165	10,025	9,337	9.50	983
1999	25,788.15	12,249	12,080	13,708	10.50	1,306
2002	26,558.45	8,631	8,512	18,046	13.50	1,337
2004	2,446.50	550	542	1,905	15.50	123
2006	16,601.49	2,075	2,046	14,555	17.50	832
2007	13,698.04	1,027	1,013	12,685	18.50	686
	560,319.08	383,576	378,280	182,038		28,015
	772,330.74	595,587	590,292	182,038		28,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.5	3.63

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	8,363.73	8,364	8,364			
1997	7,835.24	7,835	7,835			
1998	121,457.20	121,457	121,457			
1999	26,409.24	26,409	26,409			
2000	37,200.22	37,200	37,200			
2001	111,384.47	111,384	111,384			
2002	725,647.43	725,647	725,649			
	1,075,319.64	1,075,318	1,075,320			

AMORTIZED  
SURVIVOR CURVE.. 5-SQUARE  
NET SALVAGE PERCENT.. 0

2005	151,963.25	106,374	106,367	45,596	1.50	30,397
2006	39,647.23	19,824	19,823	19,824	2.50	7,930
2008	286,017.36	28,602	28,600	257,417	4.50	57,204
	477,627.84	154,800	154,790	322,837		95,531
	1,552,947.48	1,230,118	1,230,110	322,837		95,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.4 6.15

KCP&L - GREATER MISSOURI OPERATIONS  
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ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,811			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,578.25	2,943	2,944	1,634	2.50	654
2007	126,464.39	27,101	27,108	99,356	5.50	18,065
2008	81,895.24	5,847	5,848	76,047	6.50	11,700
	212,937.88	35,891	35,900	177,037		30,419
	380,511.08	203,464	203,473	177,037		30,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.8	7.99

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 391.06 OFFICE FURNITURE AND EQUIPMENT - OFF. MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1987	2,709.82	2,710	2,710			
1989	1,172.03	1,172	1,172			
1991	14,209.19	14,209	14,209			
1992	2,253.04	2,253	2,253			
1993	14,078.62	14,079	14,079			
1994	1,401.52	1,402	1,402			
1995	12,737.09	12,737	12,737			
1996	1,609.87	1,610	1,610			
1997	5,926.26	5,926	5,926			
1998	647.19	647	647			
	56,744.63	56,745	56,745			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	5,440.52	5,168	4,942	499	0.50	499
2000	1,817.51	1,545	1,478	340	1.50	227
	7,258.03	6,713	6,420	839		726
	64,002.66	63,458	63,165	839		726
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.2	1.13

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	3,672.98	3,673	3,673			
1982	28,897.82	28,898	28,898			
1983	14,837.24	14,837	14,837			
	47,408.04	47,408	47,408			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	15,278.58	14,973	14,822	457	0.50	457
1986	34,321.20	30,889	30,578	3,743	2.50	1,497
1987	1,333.23	1,147	1,135	198	3.50	57
1988	1,388.39	1,138	1,127	261	4.50	58
1990	5,211.55	3,857	3,818	1,394	6.50	214
1993	1,836.34	1,139	1,128	708	9.50	75
1995	2,050.69	1,107	1,096	955	11.50	83
1996	2,480.01	1,240	1,227	1,253	12.50	100
1998	1,681.08	706	699	982	14.50	68
2002	145,482.95	37,826	37,445	108,038	18.50	5,840
	211,064.02	94,022	93,075	117,989		8,449
	258,472.06	141,430	140,483	117,989		8,449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.0	3.27



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ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48	5,714	5,714			
1977	2,545.88	2,546	2,546			
1978	8,824.89	8,825	8,825			
1979	12,605.78	12,606	12,606			
1980	10,710.70	10,711	10,711			
1981	22,378.70	22,379	22,379			
1982	25,760.12	25,760	25,760			
1983	47,244.34	47,244	47,244			
1984	19,216.83	19,217	19,217			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
1987	70,046.56	70,047	70,047			
1988	115,072.22	115,072	115,071			
	487,611.57	487,613	487,612			

AMORTIZED  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

1989	24,579.24	23,965	23,896	683	0.50	683
1990	105,223.86	97,332	97,053	8,171	1.50	5,447
1991	52,795.82	46,196	46,064	6,732	2.50	2,693
1992	69,419.58	57,271	57,107	12,313	3.50	3,518
1993	75,005.40	58,129	57,962	17,043	4.50	3,787

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	273,153.01	198,036	197,468	75,685	5.50	13,761
1995	275,907.16	186,237	185,703	90,204	6.50	13,878
1996	75,966.82	47,479	47,343	28,624	7.50	3,817
1997	69,693.83	40,074	39,959	29,735	8.50	3,498
1998	84,843.94	44,543	44,416	40,428	9.50	4,256
1999	39,637.13	18,828	18,774	20,863	10.50	1,987
2000	38,532.65	16,376	16,329	22,204	11.50	1,931
2002	4,792.76	1,558	1,554	3,239	13.50	240
2003	19,143.57	5,264	5,249	13,895	14.50	958
2004	23,689.95	5,330	5,315	18,375	15.50	1,185
2005	88,214.52	15,438	15,393	72,822	16.50	4,413
2006	37,530.80	4,691	4,677	32,854	17.50	1,877
2007	21,074.39	1,581	1,577	19,497	18.50	1,054
2008	123,193.14	3,080	3,071	120,122	19.50	6,160
	1,502,397.57	871,408	868,910	633,489		75,143
	1,990,009.14	1,359,021	1,356,522	633,489		75,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	3.78

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1,640	1,640			
1975	8,010.62	8,011	8,011			
1977	2,834.35	2,834	2,834			
1978	14,729.88	14,730	14,730			
1979	39,709.60	39,710	39,710			
1980	534.71	535	535			
1981	4,762.28	4,762	4,762			
1982	30,657.79	30,658	30,658			
1983	23,322.62	23,323	23,323			
1984	12,433.03	12,433	12,433			
1985	18,156.72	18,157	18,157			
1986	8,074.34	8,074	8,074			
1987	8,236.10	8,236	8,236			
1988	17,443.00	17,443	17,442			
	202,088.52	202,090	202,089			

AMORTIZED  
SURVIVOR CURVE.. 20-SQUARE  
NET SALVAGE PERCENT.. 0

1989	42,616.77	41,551	41,155	1,462	0.50	1,462
1990	22,867.50	21,152	20,950	1,918	1.50	1,279
1991	84,344.34	73,801	73,097	11,247	2.50	4,499
1992	44,330.63	36,573	36,224	8,107	3.50	2,316
1993	6,698.80	5,192	5,142	1,557	4.50	346
1994	32,097.39	23,271	23,049	9,048	5.50	1,645
1995	34,423.12	23,236	23,015	11,408	6.50	1,755

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	7,966.08	4,979	4,932	3,034	7.50	405
1997	26,096.92	15,006	14,863	11,234	8.50	1,322
1998	31,598.24	16,589	16,431	15,167	9.50	1,597
1999	5,182.59	2,462	2,438	2,745	10.50	261
2001	29,376.35	11,016	10,911	18,465	12.50	1,477
2002	18,311.83	5,951	5,894	12,418	13.50	920
2003	38,178.49	10,499	10,399	27,779	14.50	1,916
2004	49,214.04	11,073	10,967	38,247	15.50	2,468
2008	26,549.00	664	658	25,891	19.50	1,328
	499,852.09	303,015	300,125	199,727		24,996
	701,940.61	505,105	502,214	199,727		24,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	3.56

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	5,959.88	5,960	5,960			
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	82,026.59	82,027	82,027			
1981	87,301.91	87,302	87,302			
1982	63,415.42	63,415	63,415			
1983	35,997.24	35,997	35,997			
1984	7,500.74	7,501	7,501			
1985	10,070.72	10,071	10,071			
1986	86,765.20	86,765	86,765			
1987	42,899.87	42,900	42,900			
1988	15,483.38	15,483	15,483			
1989	80,306.75	80,307	80,307			
1991	393,884.00	393,884	393,884			
1992	82,030.80	82,031	82,031			
1993	48,842.61	48,843	48,843			
	1,185,786.82	1,185,785	1,185,787			

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	69,907.79	67,580	66,563	3,345	0.50	3,345
1995	64,576.46	58,119	57,244	7,332	1.50	4,888
1996	9,674.28	8,062	7,941	1,733	2.50	693
1997	59,688.20	45,763	45,074	14,614	3.50	4,175
1998	108,281.31	75,797	74,656	33,625	4.50	7,472
1999	19,809.96	12,546	12,357	7,453	5.50	1,355
2000	27,771.35	15,738	15,501	12,270	6.50	1,888
2001	3,996.36	1,998	1,968	2,028	7.50	270
2002	194,180.09	84,138	82,872	111,308	8.50	13,095
2003	7,034.39	2,580	2,541	4,493	9.50	473
2004	484.00	145	143	341	10.50	32
2007	4,110.79	411	405	3,706	13.50	275
2008	164,197.72	5,468	5,385	158,813	14.50	10,953
	733,712.70	378,345	372,650	361,061		48,914
	1,919,499.52	1,564,130	1,558,437	361,061		48,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.4	2.55

KCP&L - GREATER MISSOURI OPERATIONS  
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	885.95	886	886			
1978	1,053.89	1,054	1,054			
1981	1,351.08	1,351	1,351			
1983	3,842.94	3,843	3,843			
1985	3,601.74	3,602	3,602			
1987	4,945.54	4,946	4,946			
1988	3,786.31	3,786	3,785			
	19,467.45	19,468	19,467			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	14,325.66	13,251	13,251	1,075	1.50	717
1991	17,564.96	15,369	15,369	2,196	2.50	878
1992	6,147.89	5,072	5,072	1,076	3.50	307
1993	3,828.44	2,967	2,967	861	4.50	191
1994	12,154.72	8,812	8,812	3,343	5.50	608
1995	4,740.98	3,200	3,200	1,541	6.50	237
1996	4,869.90	3,044	3,044	1,826	7.50	243
1997	10,210.00	5,871	5,871	4,339	8.50	510
1998	3,293.55	1,729	1,729	1,565	9.50	165
1999	4,929.55	2,342	2,342	2,588	10.50	246
2002	414,713.23	134,782	134,787	279,926	13.50	20,735
2006	2,687.29	336	336	2,351	17.50	134
	499,466.17	196,775	196,780	302,687		24,971
	518,933.62	216,243	216,247	302,687		24,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.1	4.81

GREATER MISSOURI OPERATIONS - ECORP  
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION  
Harrisburg, Pennsylvania



Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is

anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.01 Office Furniture and Equipment	20
391.02 Computers	5
391.04 Software	7
394.00 Tools, Shop and Garage Equipment	20
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2008 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
<b>GENERAL PLANT</b>									
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	0	10,694,631.17	(1,179,932)	11,874,562	322,556	3.02	36.8
391.01	OFFICE FURNITURE AND EQUIPMENT OFFICE FURNITURE AND EQUIPMENT AMORTIZED	20-SQ	0	3,070,158.29	1,190,670	1,879,486	153,507	5.00	12.2
391.02	COMPUTERS FULLY ACCRUED AMORTIZED	5-SQ	0	2,355,432.38	2,355,432	0	0	-	-
	TOTAL COMPUTERS			11,752,651.11	5,775,421	5,977,230	2,350,075	20.00	2.5
391.04	SOFTWARE FULLY ACCRUED AMORTIZED	7-SQ	0	10,656,517.91	10,656,518	0	0	-	-
	TOTAL SOFTWARE			12,092,037.39	6,291,725	5,900,314	1,728,007	14.29	3.4
	TOTAL OFFICE FURNITURE AND EQUIPMENT			22,748,555.30	16,948,243	5,800,314	1,728,007		
				39,926,797.08	26,269,766	13,657,030	4,231,589	10.60	3.2
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	20-SQ	0	43,490.69	33,105	10,385	2,174	5.00	4.8
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	1,092,578.03	262,535	830,043	72,839	6.67	11.4
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	53,500.59	19,080	34,421	2,675	5.00	12.9
	TOTAL GENERAL PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
	TOTAL DEPRECIABLE PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
	UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION								
391.01	OFFICE FURNITURE AND EQUIPMENT				(1,808,480.00)		180,848 *		
391.02	COMPUTERS				(6,159,485.00)		615,949 *		
391.04	SOFTWARE				(16,025,406.00)		1,602,541 *		
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT				(23,491.00)		2,349 *		
397.00	COMMUNICATION EQUIPMENT				(1,034,152.00)		103,415 *		
398.00	MISCELLANEOUS EQUIPMENT				(3,220.00)		322 *		
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				(25,054,234)		2,505,423		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
389.00	LAND			36,491.77					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			36,491.77					
	TOTAL ELECTRIC PLANT			51,847,489.33	350,320	26,406,441	7,137,256		

\* 10-year amortization of unrecovered reserve related to implementation of amortization accounting.

\*\* Annual depreciation rates for Item 2 will be as follows:

- Account 311, 2.56%
- Account 312, 2.77%
- Account 314, 2.64%
- Account 315, 2.80%
- Account 316, 2.45%

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KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	24,046.00	22,243	22,243	1,803	1.50	1,202
1995	176,606.33	119,209	119,210	57,396	6.50	8,830
1996	19,458.70	12,162	12,162	7,297	7.50	973
1997	70,219.53	40,376	40,376	29,844	8.50	3,511
1998	87,858.22	46,126	46,126	41,732	9.50	4,393
1999	239,949.30	113,976	113,976	125,973	10.50	11,997
2000	11,962.17	5,084	5,084	6,878	11.50	598
2001	1,739,893.42	652,460	652,463	1,087,430	12.50	86,994
2002	497,744.38	161,767	161,768	335,976	13.50	24,887
2003	4,931.47	1,356	1,356	3,575	14.50	247
2004	2,247.16	506	506	1,741	15.50	112
2005	8,175.36	1,431	1,431	6,744	16.50	409
2006	76,533.45	9,567	9,567	66,966	17.50	3,827
2007	32,772.88	2,458	2,458	30,315	18.50	1,639
2008	77,759.92	1,944	1,944	75,816	19.50	3,888
	3,070,158.29	1,190,665	1,190,670	1,879,486		153,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	5.00

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	7,587.12	7,587	7,587			
1996	195,390.14	195,390	195,390			
1998	449,128.40	449,128	449,128			
2000	10,600.56	10,601	10,601			
2001	122,548.99	122,549	122,549			
2002	1,342,018.14	1,342,018	1,342,018			
2003	228,159.03	228,159	228,159			
	2,355,432.38	2,355,432	2,355,432			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	154,726.68	139,254	138,574	16,153	0.50	16,153
2005	4,105,632.25	2,873,943	2,859,913	1,245,719	1.50	830,479
2006	4,071,268.22	2,035,634	2,025,697	2,045,571	2.50	818,228
2007	2,064,099.05	619,230	616,207	1,447,892	3.50	413,683
2008	1,356,924.91	135,692	135,030	1,221,895	4.50	271,532
	11,752,651.11	5,803,753	5,775,421	5,977,230		2,350,075
	14,108,083.49	8,159,185	8,130,853	5,977,230		2,350,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	16.66

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	73,465.33	73,465	73,465			
1997	577,644.75	577,645	577,645			
1998	809,497.93	809,498	809,498			
1999	5,365,134.72	5,365,135	5,365,135			
2000	1,075,303.20	1,075,303	1,075,303			
2001	2,755,471.98	2,755,472	2,755,472			
	10,656,517.91	10,656,518	10,656,518			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	2,528,519.50	2,347,983	2,234,683	293,837	0.50	293,837
2003	818,114.79	642,793	611,775	206,340	1.50	137,560
2004	917,372.56	589,779	561,320	356,053	2.50	142,421
2005	2,402,530.73	1,201,265	1,143,299	1,259,232	3.50	359,781
2006	4,665,386.03	1,666,009	1,585,616	3,079,770	4.50	684,393
2007	760,113.78	162,892	155,032	605,082	5.50	110,015
	12,092,037.39	6,610,721	6,291,725	5,800,314		1,728,007
	22,748,555.30	17,267,239	16,948,243	5,800,314		1,728,007
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.4	7.60

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	10,584.21	9,790	9,791	793	1.50	529
1991	11,851.08	10,370	10,372	1,479	2.50	592
1996	16,659.35	10,412	10,414	6,245	7.50	833
1997	4,396.05	2,528	2,528	1,868	8.50	220
	43,490.69	33,100	33,105	10,385		2,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.8	5.00



KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT... 0						
1999	18,802.79	11,908	11,908	6,895	5.50	1,254
2002	283,286.20	122,748	122,749	160,537	8.50	18,887
2003	69,995.86	25,667	25,667	44,329	9.50	4,666
2006	586,326.84	97,741	97,743	488,584	12.50	39,087
2008	134,166.34	4,468	4,468	129,698	14.50	8,945
	1,092,578.03	262,532	262,535	830,043		72,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.4	6.67

KCP&L - GREATER MISSOURI OPERATIONS  
ECORP

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	44,444.74	16,667	16,671	27,774	12.50	2,222
2002	6,380.72	2,074	2,075	4,306	13.50	319
2006	2,675.13	334	334	2,341	17.50	134
	53,500.59	19,075	19,080	34,421		2,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	5.00



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FEDERAL ENERGY REGULATORY COMMISSION

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Major Orders & Regulations

**Vintage year accounting for general plant accounts**

Administrative Litigation

TEXT SIZE

Court Cases

Complaints

Settlements

Staff Reports

Accounting Matters

**Question:** Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

Browse by Topic

Uniform System of Accounts

**For Public Utilities, Licensees, Natural Gas Companies**

- Account 391, Office Furniture and Equipment;
- Account 392, Transportation Equipment;
- Account 393, Stores Equipment;
- Account 394, Tools, Shop and Garage Equipment;
- Account 395, Laboratory Equipment;
- Account 396, Power Operated Equipment;
- Account 397, Communication Equipment;
- Account 398, Miscellaneous Equipment; and
- Account 399, Other Tangible Property.

**For Oil Pipeline Companies**

- Account 179, Machine Tools and Machinery;

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Account 183, Communication Systems;  
Account 184, Office Furniture and Equipment; and  
Account 185, Vehicles and Other Work Equipment.

**Answer:** Yes, provided the following requirements are met:

1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.



A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark  
Chief Accountant

Effective: January 1, 1997

*Updated: June 28, 2010*

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**KCP&L Greater Missouri Operations Company**  
**ER-2012-0175**  
**True-Up Adjustments**

**Cost of Capital**

**Rate Base**

Plant and Reserve for depreciation  
Cash working capital  
Fuel inventories  
Regulatory assets and liabilities  
Accumulated deferred income taxes

**Revenues**

All revenues except Accounts 451 and 454

**Expenses**

Bad debts  
Fuel & purchased power  
ERPP  
Transmission expense (Account 565) and fees  
Iatan O&M (but not the tracker)  
Payroll and payroll-related costs  
Other Benefits  
Pension, including tracker amortization  
OPEB, including tracker amortization  
Insurance  
Credit/debit cards  
Rate case expense  
DSM amortization  
RES/Solar  
Depreciation and amortization  
Income taxes



**MISSOURI PUBLIC SERVICE COMMISSION**  
**REGULATORY REVIEW DIVISION**  
**UTILITY SERVICES**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI PUBLIC SERVICE - ELECTRIC**  
**Great Plains Energy, Inc.**  
**KCP&L Greater Missouri Operations (GMO)**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**True-Up Through August 31, 2012**

**CASE NO. ER-2012-0175**

**Jefferson City, Missouri**

**August 2012**

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Revenue Requirement

Line Number	A Description	B 7.14% Return	C 7.40% Return	D 7.66% Return
1	Net Orig Cost Rate Base	\$1,359,352,642	\$1,359,352,642	\$1,359,352,642
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$97,098,559	\$100,619,283	\$104,140,006
4	Net Income Available	\$109,387,506	\$109,387,506	\$109,387,506
5	Additional Net Income Required	-\$12,288,947	-\$8,768,223	-\$5,247,500
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,738,343	\$20,932,025	\$23,125,707
8	Current Income Tax Available	\$26,395,302	\$26,395,302	\$26,395,302
9	Additional Current Tax Required	-\$7,656,959	-\$5,463,277	-\$3,269,595
10	Revenue Requirement	-\$19,945,906	-\$14,231,500	-\$8,517,095
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	<b>Gross Revenue Requirement</b>	<b>\$15,054,094</b>	<b>\$20,768,500</b>	<b>\$26,482,905</b>



Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,273,495,325
2	Less Accumulated Depreciation Reserve		\$779,865,338
3	Net Plant In Service		<u>\$1,493,629,987</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$15,936,594
6	Materials and Supplies		\$26,853,471
7	Emission Allowances		\$1,745,534
8	Prepayments-MPS		\$1,603,555
9	Fuel Inventory-Oil		\$16,297,801
10	Fuel Inventory-Other		\$290,157
11	Fuel Inventory-Coal		\$13,883,665
12	Prepaid Pension Asset		\$13,776,409
13	ERISA Minimum Tracker		\$10,929,980
14	FAS 87 Pension Tracker		\$5,009,564
15	OPEB Tracker		-\$172,582
16	Vintage 1 DSM Costs		\$657,608
17	Vintage 2 DSM Costs		\$11,431,643
18	Vintage 3 DSM Costs		\$5,439,480
19	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$13,327
20	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$183,149
21	Deferred Income Tax-Crossroads		\$0
22	MPS latan Unit 1 and Common Regulatory Asset Vintage 1		\$2,228,139
23	latan Unit 2 Regulatory Asset Vintage 1		\$4,103,713
24	latan Unit 2 Regulatory Asset Vintage 2		\$5,907,636
25	MPS latan Unit 1 and Common Regulatory Asset Vintage 2		\$885,048
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$105,130,703</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.1890%	\$938,659
29	State Tax Offset	5.1890%	\$147,504
30	City Tax Offset	5.1890%	\$0
31	Interest Expense Offset	16.4000%	\$6,623,364
32	Customer Advances		\$2,844,724
33	Customer Deposits		\$5,182,935
34	Deferred Income Taxes-Depreciation		\$208,830,128
35	Deferred Income Taxes on 1990 AAO		\$74,905
36	Deferred Income Taxes on 1992 AAO		\$0
37	Deferred Income Tax-Crossroads		\$14,765,829
38	TOTAL SUBTRACT FROM NET PLANT		<u>\$239,408,048</u>

Accounting Schedule: 02  
Sponsor: Staff  
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Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
39	Total Rate Base		<u>\$1,359,352.642</u>

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through 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		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5020%	\$0	\$21,556
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5000%	\$0	\$603,305
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$5,366,371	P-4	\$0	\$5,366,371	99.5020%	\$0	\$5,339,646
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	-\$51	P-5	\$51	\$0	99.5000%	\$0	\$0
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$5,994,321</b>		<b>\$51</b>	<b>\$5,994,372</b>		<b>\$0</b>	<b>\$5,964,507</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - SIBLEY</b>							
10	310.000	Steam Production Land Elec-Sibley	\$396,706	P-10	\$0	\$396,706	99.5000%	\$0	\$394,722
11	311.000	Steam Prod Structures Elec - Sibley	\$45,305,351	P-11	\$0	\$45,305,351	99.5000%	\$0	\$45,078,824
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$171,010,855	P-12	\$0	\$171,010,855	99.5000%	\$0	\$170,155,801
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,666,747	P-13	\$0	\$108,666,747	99.5000%	\$0	\$108,123,413
14	314.000	Steam Prod Turbogenerator - Sibley	\$62,067,582	P-14	\$0	\$62,067,582	99.5000%	\$0	\$61,757,244
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,392,268	P-15	\$0	\$16,392,268	99.5000%	\$0	\$16,310,307
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,407,151	P-16	\$0	\$1,407,151	99.5000%	\$0	\$1,400,115
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$405,246,660</b>		<b>\$0</b>	<b>\$405,246,660</b>		<b>\$0</b>	<b>\$403,220,426</b>
18		<b>STEAM PRODUCTION - JEFFREY</b>							
19	310.000	Steam Production Land Elec- Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5000%	\$0	\$355,300
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,570,950	P-20	\$0	\$20,570,950	99.5000%	\$0	\$20,468,095
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,937,139	P-21	\$0	\$59,937,139	99.5000%	\$0	\$59,637,453
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,606,122	P-22	\$0	\$47,606,122	99.5000%	\$0	\$47,368,091
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,509,814	P-23	\$0	\$19,509,814	99.5000%	\$0	\$19,412,265
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$6,856,226	P-24	\$1,708,019	\$8,563,245	99.5000%	\$0	\$8,520,429
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$0	\$0	99.5000%	\$0	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,391,498	P-26	\$0	\$2,391,498	99.5000%	\$0	\$2,379,541
27		<b>TOTAL STEAM PRODUCTION - JEFFREY</b>	<b>\$157,227,834</b>		<b>\$1,708,019</b>	<b>\$158,935,853</b>		<b>\$0</b>	<b>\$158,141,174</b>
28		<b>STEAM PRODUCTION - IATAN COMMON</b>							
29	311.000	Steam Production Struct- Iatan Common	\$6,978,706	P-29	\$0	\$6,978,706	99.5000%	\$0	\$6,943,812
30	312.000	Steam Boiler Plant - Iatan Common	\$19,894,441	P-30	\$0	\$19,894,441	99.5000%	\$0	\$19,794,969
31	314.000	Steam Turbogenerator - Iatan Common	\$552,944	P-31	\$0	\$552,944	99.5000%	\$0	\$550,179
32	315.000	Steam Access Equip - Iatan Common	\$580,380	P-32	\$0	\$580,380	99.5000%	\$0	\$577,478
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$24,674	P-33	\$0	\$24,674	99.5000%	\$0	\$24,551
34		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$28,031,145</b>		<b>\$0</b>	<b>\$28,031,145</b>		<b>\$0</b>	<b>\$27,890,989</b>
35		<b>STEAM PRODUCTION - IATAN 2</b>							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$53,119	P-36	\$0	\$53,119	99.5000%	\$0	\$52,853
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$387,155	P-37	\$0	\$387,155	99.5000%	\$0	\$385,219
38	311.000	Steam Production Structures-Iatan 2	\$21,819,378	P-38	\$0	\$21,819,378	99.5000%	\$0	\$21,710,281
39	311.050	Steam production structures-Iatan 2 disallowance	-\$284,376	P-39	\$0	-\$284,376	99.5000%	\$0	-\$282,954
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$154,906,411	P-40	\$0	\$154,906,411	99.5000%	\$0	\$154,131,879
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,043,671	P-41	\$0	-\$2,043,671	99.5000%	\$0	-\$2,033,453
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$20,094,050	P-42	\$0	\$20,094,050	99.5000%	\$0	\$19,993,580
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$282,546	P-43	\$0	-\$282,546	99.5000%	\$0	-\$281,133
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,868,859	P-44	\$0	\$6,868,859	99.5000%	\$0	\$6,834,515
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$94,423	P-45	\$0	-\$94,423	99.5000%	\$0	-\$93,951
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$756,686	P-46	\$0	\$756,686	99.5000%	\$0	\$752,903
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$10,558	P-47	\$0	-\$10,558	99.5000%	\$0	-\$10,505
48		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$202,170,084</b>		<b>\$0</b>	<b>\$202,170,084</b>		<b>\$0</b>	<b>\$201,159,234</b>

Accounting Schedule: 03  
Sponsor: Staff  
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Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through 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
49		TOTAL STEAM PRODUCTION	\$792,675,723		\$1,708,019	\$794,383,742		\$0	\$790,411,823
50		RETIREMENTS WORK IN PROGRESS- STEAM							
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	P-51	\$0	\$0	99.5000%	\$0	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0		\$0	\$0		\$0	\$0
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$59,905	P-59	\$0	\$59,905	99.5000%	\$0	\$59,605
60	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-60	\$0	\$297,862	99.5000%	\$0	\$296,373
61	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-61	\$0	\$743,632	99.5000%	\$0	\$739,914
62	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-62	\$0	\$935,801	99.5000%	\$0	\$931,122
63	344.000	Other Prod. Generators Elec - Nevada	\$629,112	P-63	\$0	\$629,112	99.5000%	\$0	\$625,966
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$480,423	P-64	\$0	\$480,423	99.5000%	\$0	\$478,021
65		TOTAL OTHER PRODUCTION - NEVADA	\$3,146,735		\$0	\$3,146,735		\$0	\$3,131,001
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec - RG	\$0	P-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	P-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	P-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	P-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	P-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	P-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	P-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$233,662	P-76	\$0	\$233,662	99.5000%	\$0	\$232,494
77	341.000	Other Prod. Structures Elec - GW	\$3,059,811	P-77	\$0	\$3,059,811	99.5000%	\$0	\$3,044,512
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,540,008	P-78	\$0	\$3,540,008	99.5000%	\$0	\$3,522,308
79	343.000	Other Prod. Prime Movers - GW	\$34,999,801	P-79	\$0	\$34,999,801	99.5000%	\$0	\$34,824,802
80	344.000	Other Prod. Generators Elec - GW	\$8,868,630	P-80	\$0	\$8,868,630	99.5000%	\$0	\$8,824,287
81	345.000	Other Prod. Access Elec - GW	\$6,793,816	P-81	\$0	\$6,793,816	99.5000%	\$0	\$6,759,847
82	346.000	Other Prod. Misc Plant - GW	\$19,008	P-82	\$0	\$19,008	99.5000%	\$0	\$18,913
83		TOTAL OTHER PROD - GREENWOOD	\$57,514,736		\$0	\$57,514,736		\$0	\$57,227,163
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$1,034,874	P-85	\$0	\$1,034,874	99.5000%	\$0	\$1,029,700
86	341.000	Other Prod Structures - SH	\$10,884,973	P-86	\$0	\$10,884,973	99.5000%	\$0	\$10,830,548
87	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-87	\$0	\$4,004,628	99.5000%	\$0	\$3,984,605
88	343.000	Other Prod. Prime Movers - SH	\$68,663,289	P-88	\$0	\$68,663,289	99.5000%	\$0	\$68,319,973
89	344.000	Other Prod. Generators - SH	\$19,323,169	P-89	\$0	\$19,323,169	99.5000%	\$0	\$19,226,553
90	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-90	\$0	\$17,148,919	99.5000%	\$0	\$17,063,174
91	346.000	Other Prod. Misc Pwr Plt - SH	\$210,611	P-91	\$0	\$210,611	99.5000%	\$0	\$209,558
92		TOTAL OTHER PROD SOUTH HARPER	\$121,270,463		\$0	\$121,270,463		\$0	\$120,664,111
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,584,651	P-94	\$0	\$9,584,651	99.5000%	\$0	\$9,536,728
95	340.000	Other Production Land-Crossroads	\$187,039	P-95	\$0	\$187,039	99.5000%	\$0	\$186,104
96	341.000	Other Production Structures-Crossroads	\$1,115,939	P-96	\$0	\$1,115,939	99.5000%	\$0	\$1,110,359
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,903,704	P-97	\$0	\$1,903,704	99.5000%	\$0	\$1,894,185
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,275,138	P-98	\$0	\$35,275,138	99.5000%	\$0	\$35,098,762
99	344.000	Other Prod. Generators-Crossroads	\$7,408,554	P-99	\$0	\$7,408,554	99.5000%	\$0	\$7,371,511
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,805,604	P-100	\$0	\$6,805,604	99.5000%	\$0	\$6,771,576
101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$57,268	P-101	\$0	\$57,268	99.5000%	\$0	\$56,982

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjut. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,337,897		\$0	\$62,337,897		\$0	\$62,026,207
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$33,191	P-104	\$0	\$33,191	99.5000%	\$0	\$33,025
105	341.000	Structures & Improvements-KCI	\$403,201	P-105	\$0	\$403,201	99.5000%	\$0	\$401,185
106	342.000	Fuel Holders, Producers, and Access-KCI	\$506,815	P-106	\$0	\$506,815	99.5000%	\$0	\$504,281
107	343.000	Prime Movers-KCI	\$798,811	P-107	\$0	\$798,811	99.5000%	\$0	\$794,817
108	344.000	Generators-KCI	\$1,267,078	P-108	\$0	\$1,267,078	99.5000%	\$0	\$1,260,743
109	345.000	Access Electrical Equipment-KCI	\$477,872	P-109	\$0	\$477,872	99.5000%	\$0	\$475,483
110	346.000	Misc. Power Plant Equipment-KCI	\$0	P-110	\$0	\$0	99.5000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	P-111	\$0	\$0	99.5000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$3,486,968		\$0	\$3,486,968		\$0	\$3,469,534
113		TOTAL OTHER PRODUCTION	\$247,766,799		\$0	\$247,766,799		\$0	\$246,518,016
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	\$0	P-115	\$0	\$0	99.5000%	\$0	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
117		TOTAL PRODUCTION PLANT	\$1,040,432,622		\$1,708,019	\$1,042,140,541		\$0	\$1,036,929,839
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$2,267,317	P-119	\$0	\$2,267,317	99.5000%	\$0	\$2,256,980
120	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-120	\$0	\$12,498,092	99.5000%	\$0	\$12,435,602
121	352.000	Transmission Structures and Imp.	\$7,735,149	P-121	\$0	\$7,735,149	99.5000%	\$0	\$7,696,473
122	353.000	Transmission Station Equipment	\$112,182,103	P-122	-\$1,708,019	\$110,474,084	99.5000%	\$0	\$109,921,714
123	353.001	Trans. Station Equip. Iatan 2	\$1,166,447	P-123	\$0	\$1,166,447	99.5000%	\$0	\$1,160,615
124	354.000	Transmission Towers and Fixtures	\$323,639	P-124	\$0	\$323,639	99.5000%	\$0	\$322,021
125	355.000	Transmission Poles and Fixtures	\$81,683,951	P-125	\$0	\$81,683,951	99.5000%	\$0	\$81,275,531
126	356.000	Transmission Overhead Cond & Devices	\$53,450,702	P-126	\$0	\$53,450,702	99.5000%	\$0	\$53,183,448
127	358.000	Transmission Underground Cond & Dev.	\$58,426	P-127	\$0	\$58,426	99.5000%	\$0	\$58,134
128		TOTAL TRANSMISSION PLANT	\$271,366,826		-\$1,708,019	\$269,657,807		\$0	\$268,309,618
129		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
130		Transmission-Salvage & Removal- Retirements	\$0	P-130	\$0	\$0	99.5000%	\$0	\$0
131		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
132		DISTRIBUTION PLANT							
133	360.000	Distribution Land Electric	\$4,936,764	P-133	\$0	\$4,936,764	99.5050%	\$0	\$4,912,317
134	360.010	Distribution Depreciable Land Rights	\$283,032	P-134	\$0	\$283,032	99.5050%	\$0	\$281,631
135	360.020	Distribution Land Leased	\$22,228	P-135	\$0	\$22,228	99.5050%	\$0	\$22,118
136	361.000	Distribution Structures & Improvements	\$9,475,128	P-136	\$0	\$9,475,128	99.5050%	\$0	\$9,428,226
137	362.000	Distribution Station Equipment	\$119,577,064	P-137	\$0	\$119,577,064	99.5050%	\$0	\$118,985,158
138	364.000	Distribution Poles, Towers, & Fixtures	\$154,108,339	P-138	\$0	\$154,108,339	99.5050%	\$0	\$153,346,503
139	365.000	Distribution Overhead Conductors & Devices	\$111,160,312	P-139	\$0	\$111,160,312	99.5050%	\$0	\$110,600,118
140	366.000	Distribution Underground Circuit	\$48,981,062	P-140	\$0	\$48,981,062	99.5050%	\$0	\$48,738,606
141	367.000	Distribution Underground Conductors & Devices	\$112,725,085	P-141	\$0	\$112,725,085	99.5050%	\$0	\$112,167,096
142	368.000	Distribution Line Transformers	\$162,922,696	P-142	\$0	\$162,922,696	99.5050%	\$0	\$162,116,229
143	369.010	Distribution Services Overhead	\$14,029,385	P-143	\$0	\$14,029,385	99.5050%	\$0	\$13,959,940
144	369.020	Distribution Services Underground	\$50,720,223	P-144	\$0	\$50,720,223	99.5050%	\$0	\$50,469,168
145	370.000	Distribution Meters Electric	\$27,222,877	P-145	\$0	\$27,222,877	99.5050%	\$0	\$27,088,124
146	370.010	Distribution Meters PURPA	\$2,038,114	P-146	\$0	\$2,038,114	99.5050%	\$0	\$2,028,025
147	371.000	Distribution Cust Prem Install	\$14,537,698	P-147	\$0	\$14,537,698	99.5050%	\$0	\$14,465,736
148	373.000	Distribution Street Light and Traffic Signal	\$31,446,968	P-148	\$0	\$31,446,968	99.5050%	\$0	\$31,290,310
149		TOTAL DISTRIBUTION PLANT	\$864,175,965		\$0	\$864,175,965		\$0	\$869,898,295
150		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							

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151		Distribution- Salvage & Removal Retirements not yet classified	\$0	P-161	\$0	\$0	99.5050%	\$0	\$0
162		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
153		GENERAL PLANT							
154	389.000	General Land Electric	\$1,086,814	P-154	\$0	\$1,086,814	99.5020%	\$0	\$1,081,402
155	390.000	General Structures & Improv. Electric	\$21,202,706	P-155	\$0	\$21,202,706	99.5020%	\$0	\$21,097,117
156	391.000	General Office Furniture & Equipment	\$3,150,811	P-156	-\$870,534	\$2,280,277	99.5020%	\$0	\$2,268,921
157	391.020	General Office Furniture - Computer	\$2,361,086	P-157	-\$991,870	\$1,359,216	99.5020%	\$0	\$1,352,447
158	391.020	General Office Furniture-Computer-latan2	\$1,578	P-158	\$0	\$1,578	99.5020%	\$0	\$1,570
159	391.040	General Office Furniture - Software	\$549,734	P-159	-\$183,463	\$366,271	99.5020%	\$0	\$364,447
160	392.000	General Transportation Equip Autos	\$108,827	P-160	\$0	\$108,827	99.5020%	\$0	\$108,285
161	392.010	General Transportation Equip Light Trucks	\$1,134,048	P-161	\$0	\$1,134,048	99.5020%	\$0	\$1,128,400
162	392.020	General Trans. Equip Heavy Trucks	\$8,490,623	P-162	\$0	\$8,490,623	99.5020%	\$0	\$8,448,340
163	392.030	General Trans Equip-Tractors-elec	\$324,748	P-163	\$0	\$324,748	99.5020%	\$0	\$323,131
164	392.040	General Trans Equip Trailers	\$784,320	P-164	\$0	\$784,320	99.5020%	\$0	\$780,414
165	392.050	General Trans Equip Medium Trucks	\$4,432,127	P-165	\$0	\$4,432,127	99.5020%	\$0	\$4,410,055
166	392.050	General Trans Equip Med Trucks-latan 2	\$10,218	P-166	\$0	\$10,218	99.5020%	\$0	\$10,167
167	393.000	General Stores Equipment	\$111,693	P-167	-\$67,205	\$44,488	99.5020%	\$0	\$44,266
168	394.000	General Tools Equipment	\$4,566,807	P-168	-\$921,229	\$3,645,578	99.5020%	\$0	\$3,627,423
169	395.000	General Laboratory Equipment	\$2,841,103	P-169	-\$242,414	\$2,598,689	99.5020%	\$0	\$2,585,748
170	396.000	General Power Operated Equipment	\$3,895,957	P-170	\$0	\$3,895,957	99.5020%	\$0	\$3,876,555
171	397.000	General Communication Equipment	\$23,041,448	P-171	-\$130,431	\$22,911,017	99.5020%	\$0	\$22,796,920
172	398.000	General Misc Equipment	\$175,788	P-172	-\$40,761	\$135,027	99.5020%	\$0	\$134,355
173		TOTAL GENERAL PLANT	\$78,260,436		-\$3,447,907	\$74,812,529		\$0	\$74,439,963
174		RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT							
175		General Plant-Salvage & Removal-Retirements not classified	\$0	P-175	\$0	\$0	99.5020%	\$0	\$0
176		TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
177		ECORP PLANT							
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$644,635	P-178	\$0	\$644,635	99.5020%	\$0	\$641,425
179	389.000	General Land Electric -Raytown	\$28,789	P-179	\$0	\$28,789	99.5020%	\$0	\$28,546
180	390.000	General Structures & Improve-Raytown	\$8,824,249	P-180	\$0	\$8,824,249	99.5020%	\$0	\$8,780,304
181	390.050	General Struct. Leasehold Improvements	\$0	P-181	\$0	\$0	99.5020%	\$0	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$1,609,739	P-182	-\$18,400	\$1,591,339	99.5020%	\$0	\$1,583,414
183	391.000	General Office Furn.-Raytown	\$2,242,063	P-183	\$0	\$2,242,063	99.5020%	\$0	\$2,230,898
184	391.020	General Office Furniture-Computer-ECORP	\$3,469,161	P-184	-\$582,797	\$2,886,364	99.5020%	\$0	\$2,871,990
185	391.020	General Office Furn Comp-Raytown	\$2,926,054	P-185	\$0	\$2,926,054	99.5020%	\$0	\$2,911,482
186	391.040	General Office Furniture Software-ECORP	\$14,017,661	P-186	-\$7,558,536	\$6,459,125	99.5020%	\$0	\$6,426,959
187	391.040	General Office Furn Software-Raytown	\$1,462,867	P-187	\$0	\$1,462,867	99.5020%	\$0	\$1,455,582
188	392.020	General Trans Heavy Trucks-Elec	\$0	P-188	\$0	\$0	99.5020%	\$0	\$0
189	392.040	General Trans. Trailers Electric	\$0	P-189	\$0	\$0	99.5020%	\$0	\$0
190	393.000	General Stores Equipment-ECORP	\$7,882	P-190	\$0	\$7,882	99.5020%	\$0	\$7,843
191	394.000	General Tools-Electric- Raytown	\$17,699	P-191	\$0	\$17,699	99.5020%	\$0	\$17,611
192	395.000	General Laboratory Equipment-ECORP	\$0	P-192	\$0	\$0	99.5020%	\$0	\$0
193	396.000	General Power Operated Equip.-Raytown	\$16,610	P-193	\$0	\$16,610	99.5020%	\$0	\$16,527
194	397.000	General Communication Equipment-ECORP	\$298,501	P-194	\$0	\$298,501	99.5020%	\$0	\$297,014
195	397.000	General Communication-Raytown	\$631,487	P-195	\$0	\$631,487	99.5020%	\$0	\$628,342
196	398.000	General Miscellaneous Equipment-ECORP	\$18,728	P-196	\$0	\$18,728	99.5020%	\$0	\$18,635
197	398.000	General Misc. Equipment-Raytown	\$36,714	P-197	\$0	\$36,714	99.5020%	\$0	\$36,531
198		TOTAL ECORP PLANT	\$36,252,839		-\$8,159,733	\$28,093,106		\$0	\$27,953,203
199		RETIREMENTS-WORK IN PROGRESS-ECORP							
200		ECORP-Salvage-Retirements not yet classified	\$0	P-200	\$0	\$0	99.5020%	\$0	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
202		UCU COMMON GENERAL PLANT							
203	389.000	Land and Land Rights-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	390.000	Structures and Improvements Owned-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0

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205	390.051	Structures and Improvements Leased-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	391.000	Gen Office Furniture & Equipment-UCU	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207	391.020	Gen Office Furniture-Computer-UCU	\$0	P-207	\$0	\$0	100.0000%	\$0	\$0
208	391.040	Computer Software-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	391.050	Computer Software Developments-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0
211	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212	394.000	Tools, Shop and Garage Equipment-UCU	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	395.000	Lab Equipment-UCU	\$0	P-213	\$0	\$0	100.0000%	\$0	\$0
214	397.000	Communications Equipment-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	398.000	Miscellaneous Equipment-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
217		TOTAL PLANT IN SERVICE	\$2,296,481,909		-\$11,607,689	\$2,284,874,320		\$0	\$2,273,495,326

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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-5	Misc Intang-Cap Softwr-5 yr - Iatan	303,020		\$51		\$0
	1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins)		\$51		\$0	
P-24	Steam Prod Access Equip Elec - Jeffrey	315,000		\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		\$1,708,019		\$0	
P-122	Transmission Station Equipment	353,000		-\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		-\$1,708,019		\$0	
P-156	General Office Furniture & Equipment	391,000		-\$870,534		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$839,691		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$30,843		\$0	
P-157	General Office Furniture - Computer	391,020		-\$991,870		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$989,708		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,162		\$0	



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P-159	General Office Furniture - Software	391.040		-\$183,453		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$156,190		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$27,273		\$0	
P-167	General Stores Equipment	393.000		-\$67,205		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$67,205		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
P-168	General Tools Equipment	394.000		-\$921,229		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$869,991		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,238		\$0	
P-169	General Laboratory Equipment	395.000		-\$242,414		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$236,468		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,946		\$0	
P-171	<b>General Communication Equipment</b>	<b>397.000</b>		<b>-\$139,431</b>		<b>\$0</b>
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$130,431		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
P-172	<b>General Misc Equipment</b>	<b>398.000</b>		<b>\$40,761</b>		<b>\$0</b>
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$29,281		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$11,480		\$0	
P-182	<b>General Office Furn. &amp; Equipment-ECORP</b>	<b>391.000</b>		<b>\$18,400</b>		<b>\$0</b>
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$18,227		\$0	

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	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$173		\$0	
P-184	General Office Furniture-Computer-ECORP	391.020		-\$582,797		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$439,316		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$143,481		\$0	
P-186	General Office Furniture Software-ECORP	391.040		-\$7,550,526		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,851,189		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347		\$0	
<b>Total Plant Adjustments</b>				<b>-\$11,807,589</b>		<b>\$0</b>

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1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,556	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,305	0.00%	\$0
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$5,339,646	0.00%	\$0
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$0	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$5,964,507		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land Elec-Sibley	\$394,722	0.00%	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$45,078,824	1.87%	\$842,974
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$170,155,801	2.19%	\$3,726,412
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,123,413	2.19%	\$2,367,903
14	314.000	Steam Prod Turbogenerator - Sibley	\$61,757,244	2.33%	\$1,438,944
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,310,307	2.40%	\$391,447
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,400,115	2.50%	\$35,003
17		TOTAL STEAM PRODUCTION - SIBLEY	\$403,220,426		\$8,802,683
18		STEAM PRODUCTION - JEFFREY			
19	310.000	Steam Production Land Elec- Jeffrey	\$355,300	0.00%	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,468,095	1.87%	\$382,753
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,637,453	2.10%	\$1,252,387
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,368,091	2.10%	\$994,730
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,412,265	2.31%	\$448,423
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$8,520,429	2.37%	\$201,934
25	315.000	Steam Prod - Jeffrey GSU's	\$0	2.37%	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,379,541	2.59%	\$61,630
27		TOTAL STEAM PRODUCTION - JEFFREY	\$158,141,174		\$3,341,857
28		STEAM PRODUCTION - IATAN COMMON			
29	311.000	Steam Production Struct- Iatan Common	\$6,943,812	1.87%	\$129,849
30	312.000	Steam Boiler Plant - Iatan Common	\$19,794,969	2.19%	\$433,510
31	314.000	Steam Turbogenerator - Iatan Common	\$550,179	2.33%	\$12,819
32	315.000	Steam Access Equip - Iatan Common	\$577,478	2.40%	\$13,859
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$24,551	2.59%	\$636

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34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$27,890,989		\$590,673
35		STEAM PRODUCTION - IATAN 2			
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$52,853	0.00%	\$0
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$385,219	0.00%	\$0
38	311.000	Steam Production Structures-Iatan 2	\$21,710,281	1.87%	\$405,982
39	311.050	Steam production structures-Iatan 2 disallowance	-\$282,954	1.87%	-\$5,291
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$154,131,879	2.19%	\$3,375,488
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,033,453	2.19%	-\$44,533
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$19,993,580	2.33%	\$465,850
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$281,133	2.33%	-\$6,550
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,834,515	2.40%	\$164,028
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$93,951	2.40%	-\$2,255
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$752,903	2.50%	\$18,823
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$10,505	2.50%	-\$263
48		TOTAL STEAM PRODUCTION - IATAN 2	\$201,159,234		\$4,371,279
49		TOTAL STEAM PRODUCTION	\$790,411,823		\$17,106,492
50		RETIREMENTS WORK IN PROGRESS-STEAM			
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0		\$0
53		NUCLEAR PRODUCTION			
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0
55		HYDRAULIC PRODUCTION			
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
57		OTHER PRODUCTION			
58		OTHER PRODUCTION - NEVADA			
59	340.000	Other Production Land Elec - Nevada	\$59,605	0.00%	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$296,373	1.75%	\$5,187

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61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$739,914	3.09%	\$22,863
62	343.000	Other Prod. Prime Movers - Nevada	\$931,122	4.81%	\$44,787
63	344.000	Other Prod. Generators Elec - Nevada	\$625,966	3.80%	\$23,787
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$478,021	2.85%	\$13,624
65		<b>TOTAL OTHER PRODUCTION - NEVADA</b>	<b>\$3,131,001</b>		<b>\$110,248</b>
66		<b>OTHER PROD - RALPH GREEN</b>			
67	340.000	Other Production Land Elec- RG	\$0	0.00%	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	1.75%	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	3.09%	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	4.81%	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	3.80%	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	2.85%	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	3.57%	\$0
74		<b>TOTAL OTHER PROD - RALPH GREEN</b>	<b>\$0</b>		<b>\$0</b>
75		<b>OTHER PROD - GREENWOOD</b>			
76	340.000	Other Production Land Elec - Greenwood	\$232,494	0.00%	\$0
77	341.000	Other Prod. Structures Elec - GW	\$3,044,512	1.75%	\$53,279
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,522,308	3.09%	\$108,839
79	343.000	Other Prod. Prime Movers - GW	\$34,824,802	4.81%	\$1,675,073
80	344.000	Other Prod. Generators Elec - GW	\$8,824,287	3.80%	\$335,323
81	345.000	Other Prod. Access Elec - GW	\$6,759,847	2.85%	\$192,656
82	346.000	Other Prod. Misc Plant - GW	\$18,913	3.57%	\$675
83		<b>TOTAL OTHER PROD - GREENWOOD</b>	<b>\$57,227,163</b>		<b>\$2,365,845</b>
84		<b>OTHER PROD SOUTH HARPER</b>			
85	340.000	Other Production Land - SH	\$1,029,700	0.00%	\$0
86	341.000	Other Prod Structures - SH	\$10,830,548	1.75%	\$189,535
87	342.000	Other Prod. Fuel Holders - SH	\$3,984,605	3.09%	\$123,124
88	343.000	Other Prod. Prime Movers - SH	\$68,319,973	4.81%	\$3,286,191
89	344.000	Other Prod. Generators - SH	\$19,226,553	3.80%	\$730,609
90	345.000	Other Prod. Access Elec Eq - SH	\$17,063,174	2.85%	\$486,300
91	346.000	Other Prod. Misc Pwr Plt - SH	\$209,558	3.57%	\$7,481
92		<b>TOTAL OTHER PROD SOUTH HARPER</b>	<b>\$120,664,111</b>		<b>\$4,823,240</b>
93		<b>OTHER PRODUCTION CROSSROADS</b>			
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,536,728	0.00%	\$0
95	340.000	Other Production Land-Crossroads	\$186,104	0.00%	\$0
96	341.000	Other Production Structures-Crossroads	\$1,110,359	1.75%	\$19,431
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,894,185	3.09%	\$58,530
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,098,762	4.81%	\$1,688,250
99	344.000	Other Prod. Generators-Crossroads	\$7,371,511	3.80%	\$280,117
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,771,576	2.85%	\$192,990

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101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$56,982	3.57%	\$2,034
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,026,207		\$2,241,352
103		OTHER PRODUCTION KCI			
104	340.000	Land & Land Rights-KCI	\$33,025	0.00%	\$0
105	341.000	Structures & Improvements-KCI	\$401,185	2.63%	\$10,551
106	342.000	Fuel Holders, Producers, and Access-KCI	\$504,281	2.63%	\$13,263
107	343.000	Prime Movers-KCI	\$794,817	2.63%	\$20,904
108	344.000	Generators-KCI	\$1,260,743	2.63%	\$33,158
109	345.000	Access Electrical Equipment-KCI	\$475,483	2.63%	\$12,505
110	346.000	Misc. Power Plant Equipment-KCI	\$0	2.63%	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	0.00%	\$0
112		TOTAL OTHER PRODUCTION KCI	\$3,469,534		\$90,381
113		TOTAL OTHER PRODUCTION	\$246,518,016		\$9,631,066
114		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
115		Other Production-Salvage & Removal Retirements not classified	\$0	0.00%	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
117		TOTAL PRODUCTION PLANT	\$1,036,929,839		\$26,737,558
118		TRANSMISSION PLANT			
119	350.000	Transmission Land - Electric	\$2,255,980	0.00%	\$0
120	350.040	Transmission Depreciable Land Rights	\$12,435,602	0.00%	\$0
121	352.000	Transmission Structures and Imp.	\$7,696,473	1.83%	\$140,845
122	353.000	Transmission Station Equipment	\$109,921,714	1.70%	\$1,868,669
123	353.001	Trans. Station Equip. Iatan 2	\$1,160,615	1.70%	\$19,730
124	354.000	Transmission Towers and Fixtures	\$322,021	1.85%	\$5,957
125	355.000	Transmission Poles and Fixtures	\$81,275,531	2.93%	\$2,381,373
126	356.000	Transmission Overhead Cond & Devices	\$53,183,448	2.32%	\$1,233,856
127	358.000	Transmission Underground Cond & Dev.	\$58,134	2.49%	\$1,448
128		TOTAL TRANSMISSION PLANT	\$268,309,518		\$5,651,878
129		RETIREMENTS WORK IN PROGRESS-TRANSMISSION			
130		Transmission-Salvage & Removal-Retirements	\$0	0.00%	\$0
131		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0

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132		DISTRIBUTION PLANT			
133	360.000	Distribution Land Electric	\$4,912,317	0.00%	\$0
134	360.010	Distribution Depreciable Land Rights	\$281,631	0.00%	\$0
135	360.020	Distribution Land Leased	\$22,118	0.00%	\$0
136	361.000	Distribution Structures & Improvements	\$9,428,226	1.61%	\$151,794
137	362.000	Distribution Station Equipment	\$118,985,158	2.08%	\$2,474,891
138	364.000	Distribution Poles, Towers, & Fixtures	\$153,345,503	3.89%	\$5,965,140
139	365.000	Distribution Overhead Conductors & Devices	\$110,600,118	2.18%	\$2,411,083
140	366.000	Distribution Underground Circuit	\$48,738,606	1.70%	\$828,556
141	367.000	Distribution Underground Conductors & Devices	\$112,167,096	2.49%	\$2,792,961
142	368.000	Distribution Line Transformers	\$162,116,229	3.45%	\$5,593,010
143	369.010	Distribution Services Overhead	\$13,959,940	3.64%	\$508,142
144	369.020	Distribution Services Underground	\$50,469,158	3.05%	\$1,539,309
145	370.000	Distribution Meters Electric	\$27,088,124	2.00%	\$541,762
146	370.010	Distribution Meters PURPA	\$2,028,025	7.14%	\$144,801
147	371.000	Distribution Cust Prem Install	\$14,465,736	5.12%	\$740,646
148	373.000	Distribution Street Light and Traffic Signal	\$31,290,310	3.18%	\$995,032
149		TOTAL DISTRIBUTION PLANT	\$859,898,295		\$24,687,127
150		RETIREMENT WORK IN PROGRESS - DISTRIBUTION			
151		Distribution- Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
152		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0
153		GENERAL PLANT			
154	389.000	General Land Electric	\$1,081,402	0.00%	\$0
155	390.000	General Structures & Improv. Electric	\$21,097,117	2.73%	\$575,951
156	391.000	General Office Furniture & Equipment	\$2,268,921	5.00%	\$113,446
157	391.020	General Office Furniture - Computer	\$1,352,447	12.50%	\$169,056
158	391.020	General Office Furniture-Computer-latan2	\$1,570	12.50%	\$196
159	391.040	General Office Furniture - Software	\$364,447	11.11%	\$40,490
160	392.000	General Transportation Equip Autos	\$108,285	11.25%	\$12,182
161	392.010	General Transportation Equip Light Trucks	\$1,128,400	11.25%	\$126,945
162	392.020	General Trans. Equip Heavy Trucks	\$8,448,340	11.25%	\$950,438
163	392.030	General Trans Equip-Tractors-elec	\$323,131	11.25%	\$36,352
164	392.040	General Trans Equip Trailers	\$780,414	11.25%	\$87,797
165	392.050	General Trans Equip Medium Trucks	\$4,410,055	11.25%	\$496,131
166	392.050	General Trans Equip Med Trucks-latan 2	\$10,167	11.25%	\$1,144
167	393.000	General Stores Equipment	\$44,266	4.00%	\$1,771
168	394.000	General Tools Equipment	\$3,627,423	4.00%	\$145,097
169	395.000	General Laboratory Equipment	\$2,585,748	3.30%	\$85,330

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170	396.000	General Power Operated Equipment	\$3,876,555	4.45%	\$172,507
171	397.000	General Communication Equipment	\$22,796,920	3.70%	\$843,486
172	398.000	General Misc Equipment	\$134,355	4.00%	\$5,374
173		TOTAL GENERAL PLANT	\$74,439,963		\$3,863,693
174		RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT			
175		General Plant-Salvage & Removal-Retirements not classified	\$0	0.00%	\$0
176		TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT	\$0		\$0
177		ECORP PLANT			
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$641,425	0.00%	\$0
179	389.000	General Land Electric -Raytown	\$28,646	0.00%	\$0
180	390.000	General Structures & Improve-Raytown	\$8,780,304	2.22%	\$194,923
181	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$1,583,414	5.00%	\$79,171
183	391.000	General Office Furn.-Raytown	\$2,230,898	5.00%	\$111,545
184	391.020	General Office Furniture-Computer-ECORP	\$2,871,990	12.50%	\$358,999
185	391.020	General Office Furn Comp-Raytown	\$2,911,482	12.50%	\$363,935
186	391.040	General Office Furniture Software-ECORP	\$6,426,959	11.11%	\$714,035
187	391.040	General Office Furn Software-Raytown	\$1,455,582	11.11%	\$161,715
188	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
189	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
190	393.000	General Stores Equipment-ECORP	\$7,843	4.00%	\$314
191	394.000	General Tools-Electric- Raytown	\$17,611	4.00%	\$704
192	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
193	396.000	General Power Operated Equip.-Raytown	\$16,527	4.45%	\$735
194	397.000	General Communication Equipment-ECORP	\$297,014	3.70%	\$10,990
195	397.000	General Communication-Raytown	\$628,342	3.70%	\$23,249
196	398.000	General Miscellaneous Equipment-ECORP	\$18,635	4.00%	\$745
197	398.000	General Misc. Equipment-Raytown	\$36,531	4.00%	\$1,461
198		TOTAL ECORP PLANT	\$27,953,203		\$2,022,521
199		RETIREMENTS-WORK IN PROGRESS-ECORP			
200		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
202		UCU COMMON GENERAL PLANT			
203	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
204	390.000	Structures and Improvements Owned-UCU	\$0	0.00%	\$0
205	390.051	Structures and Improvements Leased-UCU	\$0	0.00%	\$0
206	391.000	Gen Office Furniture & Equipment-UCU	\$0	0.00%	\$0
207	391.020	Gen Office Furniture-Computer-UCU	\$0	0.00%	\$0
208	391.040	Computer Software-UCU	\$0	0.00%	\$0
209	391.050	Computer Software Developments-UCU	\$0	0.00%	\$0
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
211	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	0.00%	\$0
212	394.000	Tools, Shop and Garage Equipment-UCU	\$0	0.00%	\$0
213	395.000	Lab Equipment-UCU	\$0	0.00%	\$0
214	397.000	Communications Equipment-UCU	\$0	0.00%	\$0
215	398.000	Miscellaneous Equipment-UCU	\$0	0.00%	\$0
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
217		Total Depreciation	<u>\$2,273,485,325</u>		<u>\$62,962,777</u>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$10,041	R-2	\$0	\$10,041	99.5020%	\$0	\$9,991
3	303.010	Miscellaneous Intangibles (Like 353)	\$29,907	R-3	\$0	\$29,907	99.5000%	\$0	\$29,757
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$424,137	R-4	\$0	\$424,137	99.5020%	\$0	\$422,025
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$370	R-5	\$0	\$370	99.5000%	\$0	\$368
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$464,455</b>		<b>\$0</b>	<b>\$464,455</b>		<b>\$0</b>	<b>\$462,141</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - SIBLEY</b>							
10	310.000	Steam Production Land Elec-Sibley	\$0	R-10	\$0	\$0	99.5000%	\$0	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$29,046,102	R-11	\$0	\$29,046,102	99.5000%	\$0	\$28,900,871
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$94,993,663	R-12	\$0	\$94,993,663	99.5000%	\$0	\$94,518,695
13	312.020	Steam Prod Boiler AQC Elec - Sibley	\$2,084,425	R-13	\$0	\$2,084,425	99.5000%	\$0	\$2,074,003
14	314.000	Steam Prod Turbogenerator - Sibley	\$35,690,797	R-14	\$0	\$35,690,797	99.5000%	\$0	\$35,512,343
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,941,787	R-15	\$0	\$11,941,787	99.5000%	\$0	\$11,882,078
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$518,991	R-16	\$0	\$518,991	99.5000%	\$0	\$516,396
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$174,275,765</b>		<b>\$0</b>	<b>\$174,275,765</b>		<b>\$0</b>	<b>\$173,404,386</b>
18		<b>STEAM PRODUCTION - JEFFREY</b>							
19	310.000	Steam Production Land Elec- Jeffrey	\$0	R-19	\$0	\$0	99.5000%	\$0	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$16,615,129	R-20	\$0	\$16,615,129	99.5000%	\$0	\$16,532,053
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$41,497,488	R-21	\$0	\$41,497,488	99.5000%	\$0	\$41,290,001
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$2,360,139	R-22	\$0	\$2,360,139	99.5000%	\$0	\$2,348,338
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,987,262	R-23	\$0	\$8,987,262	99.5000%	\$0	\$8,942,326
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$5,185,683	R-24	\$0	\$5,185,683	99.5000%	\$0	\$5,159,755
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$948,910	\$948,910	99.5000%	\$0	\$944,165
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$716,954	R-26	\$0	\$716,954	99.5000%	\$0	\$712,374
27		<b>TOTAL STEAM PRODUCTION - JEFFREY</b>	<b>\$75,361,655</b>		<b>\$948,910</b>	<b>\$76,310,565</b>		<b>\$0</b>	<b>\$75,929,012</b>
28		<b>STEAM PRODUCTION - IATAN COMMON</b>							
29	311.000	Steam Production Struct- Iatan Common	\$313,650	R-29	\$0	\$313,650	99.5000%	\$0	\$312,082
30	312.000	Steam Boiler Plant - Iatan Common	\$990,992	R-30	\$0	\$990,992	99.5000%	\$0	\$986,037
31	314.000	Steam Turbogenerator - Iatan Common	\$28,899	R-31	\$0	\$28,899	99.5000%	\$0	\$28,755
32	315.000	Steam Access Equip - Iatan Common	\$25,341	R-32	\$0	\$25,341	99.5000%	\$0	\$25,214
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$584	R-33	\$0	\$584	99.5000%	\$0	\$581
34		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$1,359,466</b>		<b>\$0</b>	<b>\$1,359,466</b>		<b>\$0</b>	<b>\$1,352,669</b>
35		<b>STEAM PRODUCTION - IATAN 2</b>							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$4,840	R-36	\$0	\$4,840	99.5000%	\$0	\$4,816
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$6,112	R-37	\$0	\$6,112	99.5000%	\$0	\$6,081
38	311.000	Steam Production Structures-Iatan 2	\$648,056	R-38	\$0	\$648,056	99.5000%	\$0	\$644,816
39	311.050	Steam production structures-Iatan 2 disallowance	-\$3,968	R-39	\$0	-\$3,968	99.5000%	\$0	-\$3,948
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$5,086,291	R-40	\$0	\$5,086,291	99.5000%	\$0	\$5,060,860
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$32,801	R-41	\$0	-\$32,801	99.5500%	\$0	-\$32,653
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$692,496	R-42	\$0	\$692,496	99.5000%	\$0	\$689,034
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$4,916	R-43	\$0	-\$4,916	99.5000%	\$0	-\$4,891
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$243,064	R-44	\$0	\$243,064	99.5000%	\$0	\$241,849
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$1,686	R-45	\$0	-\$1,686	99.5000%	\$0	-\$1,678
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$28,087	R-46	\$0	\$28,087	99.5000%	\$0	\$27,947
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$198	R-47	\$0	-\$198	99.5000%	\$0	-\$197
48		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$6,665,377</b>		<b>\$0</b>	<b>\$6,665,377</b>		<b>\$0</b>	<b>\$6,632,036</b>

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49		TOTAL STEAM PRODUCTION	\$257,662,263		\$948,910	\$258,611,173		\$0	\$257,318,103
50		RETIREMENTS WORK IN PROGRESS-STEAM							
51		Steam Production Salvage & Removal							
51		Retirements not yet classified	-\$363,972	R-51	\$0	-\$363,972	99.5000%	\$0	-\$362,152
52		TOTAL RETIREMENTS WORK IN PROGRESS-STEAM	-\$363,972		\$0	-\$363,972		\$0	-\$362,152
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$0	R-59	\$0	\$0	99.5000%	\$0	\$0
60	341.000	Other Prod. Structures Elec - Nevada	\$64,203	R-60	\$0	\$64,203	99.5000%	\$0	\$63,882
61	342.000	Other Prod. Fuel Holders Elec - Nevada	\$285,323	R-61	\$0	\$285,323	99.5000%	\$0	\$283,896
62	343.000	Other Prod. Prime Movers - Nevada	\$461,844	R-62	\$0	\$461,844	99.5000%	\$0	\$459,535
63	344.000	Other Prod. Generators Elec - Nevada	\$463,763	R-63	\$0	\$463,763	99.5000%	\$0	\$461,444
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$353,913	R-64	\$0	\$353,913	99.5000%	\$0	\$352,143
65		TOTAL OTHER PRODUCTION - NEVADA	\$1,629,046		\$0	\$1,629,046		\$0	\$1,620,900
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec - RG	\$0	R-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	R-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	R-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	R-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	R-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	R-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	R-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$0	R-76	\$0	\$0	99.5000%	\$0	\$0
77	341.000	Other Prod. Structures Elec - GW	\$707,885	R-77	\$0	\$707,885	99.5000%	\$0	\$704,346
78	342.000	Other Prod. Fuel Holders Elec - GW	\$1,567,552	R-78	\$0	\$1,567,552	99.5000%	\$0	\$1,559,714
79	343.000	Other Prod. Prime Movers - GW	\$11,402,728	R-79	\$0	\$11,402,728	99.5000%	\$0	\$11,345,714
80	344.000	Other Prod. Generators Elec - GW	\$3,919,246	R-80	\$0	\$3,919,246	99.5000%	\$0	\$3,899,650
81	345.000	Other Prod. Access Elec - GW	\$2,526,587	R-81	\$0	\$2,526,587	99.5000%	\$0	\$2,513,954
82	346.000	Other Prod. Misc Plant - GW	\$438	R-82	\$0	\$438	99.5000%	\$0	\$436
83		TOTAL OTHER PROD - GREENWOOD	\$20,124,436		\$0	\$20,124,436		\$0	\$20,023,814
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$0	R-85	\$0	\$0	99.5000%	\$0	\$0
86	341.000	Other Prod Structures - SH	\$1,143,555	R-86	\$0	\$1,143,555	99.5000%	\$0	\$1,137,837
87	342.000	Other Prod. Fuel Holders - SH	\$851,499	R-87	\$0	\$851,499	99.5000%	\$0	\$847,242
88	343.000	Other Prod. Prime Movers - SH	\$20,942,956	R-88	\$0	\$20,942,956	99.5000%	\$0	\$20,838,241
89	344.000	Other Prod. Generators - SH	\$4,465,675	R-89	\$0	\$4,465,675	99.5000%	\$0	\$4,443,347
90	345.000	Other Prod. Access Elec Eq - SH	\$3,014,561	R-90	\$0	\$3,014,561	99.5000%	\$0	\$2,999,488
91	346.000	Other Prod. Misc Pwr Plt - SH	\$30,704	R-91	\$0	\$30,704	99.5000%	\$0	\$30,550
92		TOTAL OTHER PROD SOUTH HARPER	\$30,448,950		\$0	\$30,448,950		\$0	\$30,296,705
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$878,593	R-94	\$0	\$878,593	99.5000%	\$0	\$874,200
95	340.000	Other Production Land-Crossroads	\$0	R-95	\$0	\$0	99.5000%	\$0	\$0
96	341.000	Other Production Structures-Crossroads	\$66,011	R-96	\$0	\$66,011	99.5000%	\$0	\$65,681
97	342.000	Other Prod. Fuel Holders-Crossroads	\$213,886	R-97	\$0	\$213,886	99.5000%	\$0	\$212,817
98	343.000	Other Prod. Prime Movers-Crossroads	\$6,218,232	R-98	\$0	\$6,218,232	99.5000%	\$0	\$6,187,141
99	344.000	Other Prod. Generators-Crossroads	\$955,786	R-99	\$0	\$955,786	99.5000%	\$0	\$951,007
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$689,574	R-100	\$0	\$689,574	99.5000%	\$0	\$686,126
101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$7,496	R-101	\$0	\$7,496	99.5000%	\$0	\$7,459

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
102		TOTAL OTHER PRODUCTION CROSSROADS	\$9,029,578		\$0	\$9,029,578		\$0	\$8,984,431
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$27,132	R-104	\$0	\$27,132	99.5000%	\$0	\$26,996
105	341.000	Structures & Improvements-KCI	\$329,593	R-105	\$0	\$329,593	99.5000%	\$0	\$327,945
106	342.000	Fuel Holders, Producers, and Access-KCI	\$414,292	R-106	\$0	\$414,292	99.5000%	\$0	\$412,221
107	343.000	Prime Movers-KCI	\$652,980	R-107	\$0	\$652,980	99.5000%	\$0	\$649,715
108	344.000	Generators-KCI	\$1,035,762	R-108	\$0	\$1,035,762	99.5000%	\$0	\$1,030,583
109	345.000	Access Electrical Equipment-KCI	\$390,632	R-109	\$0	\$390,632	99.5000%	\$0	\$388,679
110	346.000	Misc. Power Plant Equipment-KCI	\$0	R-110	\$0	\$0	99.5000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	R-111	\$0	\$0	99.5000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$2,850,391		\$0	\$2,850,391		\$0	\$2,836,139
113		TOTAL OTHER PRODUCTION	\$64,082,401		\$0	\$64,082,401		\$0	\$63,761,989
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	-\$75,125	R-115	\$0	-\$75,125	99.5000%	\$0	-\$74,749
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$75,125		\$0	-\$75,125		\$0	-\$74,749
117		TOTAL PRODUCTION PLANT	\$321,305,567		\$948,910	\$322,254,477		\$0	\$320,643,191
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$0	R-119	\$0	\$0	99.5000%	\$0	\$0
120	350.040	Transmission Depreciable Land Rights	\$3,224,336	R-120	\$0	\$3,224,336	99.5000%	\$0	\$3,208,214
121	352.000	Transmission Structures and Imp.	\$1,950,433	R-121	\$0	\$1,950,433	99.5000%	\$0	\$1,940,681
122	353.000	Transmission Station Equipment	\$35,827,446	R-122	-\$948,910	\$34,878,536	99.5000%	-\$2,812,642	\$31,891,501
123	353.001	Trans. Station Equip. Iatan 2	\$43,836	R-123	\$0	\$43,836	99.5000%	\$0	\$43,617
124	354.000	Transmission Towers and Fixtures	\$322,600	R-124	\$0	\$322,600	99.5000%	\$0	\$320,987
125	355.000	Transmission Poles and Fixtures	\$26,624,046	R-125	\$0	\$26,624,046	99.5000%	\$0	\$26,490,926
126	356.000	Transmission Overhead Cond & Devices	\$24,157,901	R-126	\$0	\$24,157,901	99.5000%	\$0	\$24,037,111
127	358.000	Transmission Underground Cond & Dev.	\$52,983	R-127	\$0	\$52,983	99.5000%	\$0	\$52,718
128		TOTAL TRANSMISSION PLANT	\$92,203,581		-\$948,910	\$91,254,671		-\$2,812,642	\$87,985,755
129		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
130		Transmission-Salvage & Removal- Retirements	-\$151,499	R-130	\$0	-\$151,499	99.5000%	\$0	-\$150,742
131		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$151,499		\$0	-\$151,499		\$0	-\$150,742
132		DISTRIBUTION PLANT							
133	360.000	Distribution Land Electric	\$0	R-133	\$0	\$0	99.5050%	\$0	\$0
134	360.010	Distribution Depreciable Land Rights	\$0	R-134	\$0	\$0	99.5050%	\$0	\$0
135	360.020	Distribution Land Leased	\$5,669	R-135	\$0	\$5,669	99.5050%	\$0	\$5,641
136	361.000	Distribution Structures & Improvements	\$2,139,654	R-136	\$0	\$2,139,654	99.5050%	\$0	\$2,129,063
137	362.000	Distribution Station Equipment	\$34,530,361	R-137	\$0	\$34,530,361	99.5050%	\$0	\$34,359,436
138	364.000	Distribution Poles, Towers, & Fixtures	\$78,972,323	R-138	\$0	\$78,972,323	99.5050%	\$0	\$78,581,410
139	365.000	Distribution Overhead Conductors & Devices	\$33,358,263	R-139	\$0	\$33,358,263	99.5050%	\$0	\$33,193,140
140	366.000	Distribution Underground Circuit	\$8,747,918	R-140	\$0	\$8,747,918	99.5050%	\$0	\$8,704,616
141	367.000	Distribution Underground Conductors & Devices	\$35,745,386	R-141	\$0	\$35,745,386	99.5050%	\$0	\$35,568,446
142	368.000	Distribution Line Transformers	\$66,794,124	R-142	\$0	\$66,794,124	99.5050%	\$0	\$66,463,493
143	369.010	Distribution Services Overhead	\$13,301,051	R-143	\$0	\$13,301,051	99.5050%	\$0	\$13,235,211
144	369.020	Distribution Services Underground	\$28,784,062	R-144	\$0	\$28,784,062	99.5050%	\$0	\$28,641,581
145	370.000	Distribution Meters Electric	\$13,400,135	R-145	\$0	\$13,400,135	99.5050%	\$0	\$13,333,804
146	370.010	Distribution Meters PURPA	\$2,743,586	R-146	\$0	\$2,743,586	99.5050%	\$0	\$2,730,005
147	371.000	Distribution Cust Prem Install	\$10,218,129	R-147	\$0	\$10,218,129	99.5050%	\$0	\$10,167,549
148	373.000	Distribution Street Light and Traffic Signal	\$8,884,699	R-148	\$0	\$8,884,699	99.5050%	\$0	\$8,840,720
149		TOTAL DISTRIBUTION PLANT	\$337,625,360		\$0	\$337,625,360		\$0	\$335,954,115
150		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							

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151		Distribution- Salvage & Removal Retirements not yet classified	-1,432,833	R-151	\$0	-1,432,833	99.5050%	\$0	-1,425,740
152		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	-1,432,833		\$0	-1,432,833		\$0	-1,425,740
153		GENERAL PLANT							
154	389.000	General Land Electric	\$0	R-154	\$0	\$0	99.5020%	\$0	\$0
155	390.000	General Structures & Improv. Electric	\$3,423,174	R-155	\$0	\$3,423,174	99.5020%	\$2,077,690	\$5,483,817
156	391.000	General Office Furniture & Equipment	\$2,146,648	R-156	-\$870,534	\$1,275,114	99.5020%	\$159,399	\$1,428,163
157	391.020	General Office Furniture - Computer	\$991,913	R-157	-\$991,870	\$43	99.5020%	\$863,726	\$863,769
158	391.020	General Office Furniture-Computer-latan2	\$151	R-158	\$0	\$151	99.5000%	\$0	\$150
159	391.040	General Office Furniture - Software	\$259,126	R-159	-\$183,463	\$75,663	99.5020%	\$86,640	\$161,926
160	392.000	General Transportation Equip Autos	\$148,282	R-160	\$0	\$148,282	99.5020%	\$0	\$147,544
161	392.010	General Transportation Equip Light Trucks	\$640,761	R-161	\$0	\$640,761	99.5020%	\$0	\$637,570
162	392.020	General Trans. Equip Heavy Trucks	\$2,658,260	R-162	\$0	\$2,658,260	99.5020%	\$0	\$2,645,012
163	392.030	General Trans Equip-Tractors-elec	\$193,639	R-163	\$0	\$193,639	99.5020%	\$0	\$192,675
164	392.040	General Trans Equip Trailers	\$808,998	R-164	\$0	\$808,998	99.5020%	\$0	\$804,969
165	392.050	General Trans Equip Medium Trucks	\$1,564,702	R-165	\$0	\$1,564,702	99.5020%	\$0	\$1,556,910
166	392.050	General Trans Equip Med Trucks-latan 2	\$4,951	R-166	\$0	\$4,951	99.5020%	\$0	\$4,926
167	393.000	General Stores Equipment	\$82,014	R-167	-\$67,205	\$14,809	99.5020%	-\$572	\$14,163
168	394.000	General Tools Equipment	\$3,526,088	R-168	-\$921,229	\$2,604,859	99.5020%	-\$850,559	\$1,741,328
169	395.000	General Laboratory Equipment	\$1,667,420	R-169	-\$242,414	\$1,425,006	99.5020%	-\$296,506	\$1,121,403
170	396.000	General Power Operated Equipment	\$1,864,557	R-170	\$0	\$1,864,557	99.5020%	\$0	\$1,855,272
171	397.000	General Communication Equipment	\$6,661,571	R-171	-\$130,431	\$6,531,140	99.5020%	-\$359,748	\$6,138,867
172	398.000	General Misc Equipment	-\$68,564	R-172	-\$40,761	-\$109,325	99.5020%	\$188,173	\$79,392
173		TOTAL GENERAL PLANT	\$26,572,681		-\$3,447,907	\$23,124,774		\$1,868,243	\$24,877,856
174		RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT							
175		General Plant-Salvage & Removal-Retirements not classified	-\$11,779	R-175	\$0	-\$11,779	99.5020%	\$0	-\$11,720
176		TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT	-\$11,779		\$0	-\$11,779		\$0	-\$11,720
177		ECORP PLANT							
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$251,679	R-178	\$0	\$251,679	99.5020%	\$0	\$250,426
179	389.000	General Land Electric-Raytown	\$0	R-179	\$0	\$0	99.5020%	\$0	\$0
180	390.000	General Structures & Improve-Raytown	-\$161,620	R-180	\$0	-\$161,620	99.5020%	\$2,224,518	\$2,063,703
181	390.050	General Struct. Leasehold Improvements	\$0	R-181	\$0	\$0	99.5020%	\$0	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$367,583	R-182	-\$18,400	\$349,183	99.5020%	\$1,424,563	\$1,772,007
183	391.000	General Office Furn.-Raytown	\$515,899	R-183	\$0	\$515,899	99.5020%	\$0	\$513,330
184	391.020	General Office Furniture-Computer-ECORP	\$3,216,320	R-184	-\$582,797	\$2,633,523	99.5020%	\$3,879,600	\$6,500,008
185	391.020	General Office Furn Comp-Raytown	\$2,615,635	R-185	\$0	\$2,615,635	99.5020%	\$0	\$2,602,609
186	391.040	General Office Furniture Software-ECORP	\$8,707,999	R-186	-\$7,558,536	\$1,149,463	99.5020%	\$8,008,486	\$9,152,225
187	391.040	General Office Furn Software-Raytown	\$927,574	R-187	\$0	\$927,574	99.5020%	\$0	\$922,955
188	392.020	General Trans Heavy Trucks-Elec	\$0	R-188	\$0	\$0	99.5020%	\$0	\$0
189	392.040	General Trans. Trailers Electric	\$0	R-189	\$0	\$0	99.5020%	\$0	\$0
190	393.000	General Stores Equipment-ECORP	\$8,556	R-190	\$0	\$8,556	99.5020%	-\$4,321	\$4,192
191	394.000	General Tools-Electric-Raytown	\$19,653	R-191	\$0	\$19,653	99.5020%	\$11,390	\$30,945
192	395.000	General Laboratory Equipment-ECORP	\$0	R-192	\$0	\$0	99.5020%	\$10,363	\$10,363
193	396.000	General Power Operated Equip.-Raytown	\$18,828	R-193	\$0	\$18,828	99.5020%	\$0	\$18,734
194	397.000	General Communication Equipment-ECORP	-\$195,979	R-194	\$0	-\$195,979	99.5020%	\$2,146,621	\$1,950,623
195	397.000	General Communication-Raytown	-\$280,474	R-195	\$0	-\$280,474	99.5020%	\$0	-\$279,077
196	398.000	General Miscellaneous Equipment-ECORP	\$19,473	R-196	\$0	\$19,473	99.5020%	\$36,037	\$55,413
197	398.000	General Misc. Equipment-Raytown	\$38,237	R-197	\$0	\$38,237	99.5020%	\$0	\$38,047
198		TOTAL ECORP PLANT	\$16,068,363		-\$8,159,733	\$7,908,630		\$17,737,257	\$25,606,503
199		RETIREMENTS-WORK IN PROGRESS-ECORP							
200		ECORP-Salvage-Retirements not yet classified	\$0	R-200	\$0	\$0	99.5020%	\$0	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
202		UCU COMMON GENERAL PLANT							
203	389.000	Land and Land Rights-UCU	\$0	R-203	\$0	\$0	100.0000%	\$0	\$0
204	390.000	Structures and Improvements Owned-UCU	-\$29,925	R-204	\$0	-\$29,925	100.0000%	\$0	-\$29,925

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205	390.051	Structures and Improvements Leased-UCU	-\$15,254	R-205	\$0	-\$15,254	100.0000%	\$0	-\$15,254
206	391.000	Gen Office Furniture & Equipment-UCU	-\$228,633	R-206	\$0	-\$228,633	100.0000%	\$0	-\$228,633
207	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-207	\$0	-\$5,248,745	100.0000%	\$0	-\$5,248,745
208	391.040	Computer Software-UCU	-\$4,830,588	R-208	\$0	-\$4,830,588	100.0000%	\$0	-\$4,830,588
209	391.050	Computer Software Developments-UCU	-\$2,111,548	R-209	\$0	-\$2,111,548	100.0000%	\$0	-\$2,111,548
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$158	R-210	\$0	-\$158	100.0000%	\$0	-\$158
211	392.050	Gen Transportation Equip Med Trucks-UCU	-\$1,403	R-211	\$0	-\$1,403	100.0000%	\$0	-\$1,403
212	394.000	Tools, Shop and Garage Equipment-UCU	-\$15,220	R-212	\$0	-\$15,220	100.0000%	\$0	-\$15,220
213	395.000	Lab Equipment-UCU	-\$10,810	R-213	\$0	-\$10,810	100.0000%	\$0	-\$10,810
214	397.000	Communications Equipment-UCU	-\$1,511,306	R-214	\$0	-\$1,511,306	100.0000%	\$0	-\$1,511,306
215	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-215	\$0	-\$72,431	100.0000%	\$0	-\$72,431
216		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,076,021
217		TOTAL DEPRECIATION RESERVE	<u>\$778,567,876</u>		<u>-\$11,607,640</u>	<u>\$766,960,236</u>		<u>\$16,792,858</u>	<u>\$779,866,338</u>

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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-25	Steam Prod - Jeffrey GSU's	315.000		\$948,910		\$0
	To include reserve for JEC Common (Gaskins)		\$948,910		\$0	
R-122	Transmission Station Equipment	353.000		-\$948,910		-\$2,812,642
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$2,812,642	
	To remove reserve for JEC Common (Gaskins)		-\$948,910		\$0	
R-155	General Structures & Improv. Electric	390.000		\$0		\$2,077,690
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,077,690	
R-156	General Office Furniture & Equipment	391.000		-\$870,534		\$159,399
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$839,691		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$30,843		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$159,399	
R-157	General Office Furniture - Computer	391.020		-\$991,870		\$863,726
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$989,708		\$0	



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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
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,162		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$863,726	
R-159	General Office Furniture - Software	391,040		-\$183,463		\$86,640
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$156,190		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$27,273		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$86,640	
R-167	General Stores Equipment	393,000		-\$67,205		-\$572
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$67,205		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$572	
R-168	General Tools Equipment	394,000		-\$921,229		-\$850,359

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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
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$869,991		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,238		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$850,559	
R-169	General Laboratory Equipment	395.000		-\$242,414		-\$296,506
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$236,468		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,946		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$296,506	
R-171	General Communication Equipment	397.000		-\$130,431		-\$359,748
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$130,431		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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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
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$359,748	
R-172	<b>General Misc Equipment</b>	<b>398.000</b>		<b>-\$40,761</b>		<b>\$188,173</b>
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$29,281		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$11,480		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$188,173	
R-180	<b>General Structures &amp; Improve-Raytown</b>	<b>390.000</b>		<b>\$0</b>		<b>\$2,224,518</b>
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,224,518	
R-182	<b>General Office Furn. &amp; Equipment-ECORP</b>	<b>391.000</b>		<b>-\$18,400</b>		<b>\$1,424,563</b>
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$18,227		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$173		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$1,424,563	
R-184	<b>General Office Furniture-Computer-ECORP</b>	<b>391.020</b>		<b>-\$582,797</b>		<b>\$3,879,600</b>

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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
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$439,316		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$143,481		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$3,879,600	
R-186	General Office Furniture Software-ECORP	391.040		-\$7,568,535		\$8,008,486
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,851,189		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$8,008,486	
R-190	General Stores Equipment-ECORP	393.000		\$0		-\$4,321
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$4,321	
R-191	General Tools-Electric- Raytown	394.000		\$0		\$11,390
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice)		\$0		\$11,390	
R-192	General Laboratory Equipment-ECORP	395.000		\$0		\$10,363

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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
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$10,363	
R-194	General Communication Equipment-ECORP	397.000		\$0		\$2,146,621
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,146,621	
R-196	General Miscellaneous Equipment-ECORP	398.000		\$0		\$36,037
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$36,037	
<b>Total Reserve Adjustments</b>				<b>\$11,807,640</b>		<b>\$16,792,858</b>

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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 taxes	\$42,862,736	26.69	13.85	12.84	0.035167	\$1,507,354
3	Accrued Vacation	\$2,727,224	26.69	344.83	-318.14	-0.871616	-\$2,377,092
4	Sibley - Coal & Freight	\$38,611,394	26.69	17.39	9.30	0.025479	\$983,780
5	Jeffrey-Coal	\$15,349,239	26.69	16.64	10.05	0.027534	\$422,626
6	Iatan- Coal	\$23,367,327	26.69	43.68	-16.99	-0.046548	-\$1,087,702
7	Fuel - Purchased Gas & Oil	\$6,337,316	26.69	39.83	-13.14	-0.036000	-\$228,143
8	Purchased Power	\$52,093,064	26.69	34.50	-7.81	-0.021397	-\$1,114,635
9	Injuries and Damages	\$785,492	26.69	44.27	-17.58	-0.048164	-\$37,832
10	Lake Road-Coal	\$9,541,336	26.69	20.37	6.32	0.017315	\$165,208
11	Pension Fund Payments	\$8,609,153	26.69	51.74	-25.05	-0.068630	-\$590,846
12	OPEB's	\$3,453,527	26.69	178.44	-151.75	-0.415753	-\$1,435,814
13	Cash Vouchers	\$107,017,642	26.69	30.00	-3.31	-0.009068	-\$970,436
14	TOTAL OPERATION AND MAINT. EXPENSE	\$310,755,450					-\$4,763,532
15	TAXES						
16	FICA - Employer Portion	\$2,852,106	26.69	16.50	10.19	0.027918	\$79,625
17	Federal/State Unemployment Taxes	\$546,518	26.69	75.88	-49.19	-0.134767	-\$73,653
18	MO Gross Receipts Taxes- 6%	\$4,033,663	11.49	68.29	-56.80	-0.155616	-\$627,703
19	MO Gross Receipts Taxes- 4%	\$1,349,331	11.49	36.60	-25.11	-0.068795	-\$92,827
20	MO Gross Receipts Taxes- Other Cities	\$26,088,262	11.49	45.92	-34.43	-0.094329	-\$2,460,880
21	Corporate Franchise	\$580,244	11.49	-77.50	88.99	0.243808	\$141,468
22	Property Tax	\$17,375,756	26.69	188.36	-161.67	-0.442932	-\$7,696,278
23	TOTAL TAXES	\$52,825,880					-\$10,730,248
24	OTHER EXPENSES						
25	Sales Taxes	\$15,378,150	11.49	22.00	-10.51	-0.028795	-\$442,814
26	TOTAL OTHER EXPENSES	\$15,378,150					-\$442,814
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$15,836,594
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$18,089,404	26.69	45.63	-18.94	-0.051890	-\$938,659
30	State Tax Offset	\$2,842,621	26.69	45.63	-18.94	-0.051890	-\$147,504
31	City Tax Offset	\$0	26.69	45.63	-18.94	-0.051890	\$0
32	Interest Expense Offset	\$40,386,367	26.69	86.55	-59.86	-0.164000	-\$6,623,364
33	TOTAL OFFSET FROM RATE BASE	\$61,318,392					-\$7,709,527
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$23,646,121

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Line Number	A Category Description	B Total Test Year		C Test Year		D Test Year		E Adjustments		E Total Company		G Jurisdictional		H MO Final Adj		I MO Juris		MO Juris Non-Labor
		Year	Year	Labor	Non-Labor	Non-Labor	Adjusted	Adjusted	Adjustments	Jurisdictional	Jurisdictional	Labor	Non-Labor	Labor	Non-Labor			
1	TOTAL OPERATING REVENUES	\$574,682,351		See Note (1)	See Note (1)	See Note (1)	\$574,682,351	See Note (1)		\$574,682,351		See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$252,061,842		\$0	\$252,061,842	\$0	\$209,843,740	-\$42,218,102		\$209,843,740		\$0	\$208,727,563	\$454,914	\$208,727,563	\$208,727,563	\$208,727,563	\$208,727,563
3	TOTAL TRANSMISSION EXPENSES	\$15,525,859		\$0	\$15,525,859	\$0	\$10,249,831	-\$5,276,028		\$10,249,831		\$0	\$10,198,580	\$32,433	\$10,198,580	\$10,198,580	\$10,198,580	\$10,198,580
4	TOTAL DISTRIBUTION EXPENSES	\$21,991,543		\$0	\$21,991,543	\$0	\$22,730,257	\$738,714		\$22,730,257		\$0	\$22,617,740	\$132,336	\$22,617,740	\$22,617,740	\$22,617,740	\$22,617,740
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,195,307		\$0	\$14,195,307	\$0	\$12,729,098	-\$1,466,209		\$12,729,098		\$220,275	\$12,949,373	\$133,383	\$12,949,373	\$12,949,373	\$12,949,373	\$12,949,373
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955		\$0	\$1,863,955	\$0	\$5,493,359	\$3,629,404		\$5,493,359		\$0	\$5,493,359	\$5,667	\$5,493,359	\$5,493,359	\$5,493,359	\$5,493,359
7	TOTAL SALES EXPENSES	\$173,892		\$0	\$173,892	\$0	\$177,810	\$3,918		\$177,810		\$0	\$177,810	\$3,918	\$177,810	\$173,892	\$173,892	\$173,892
8	TOTAL ADMIN. & GENERAL EXPENSES	\$50,610,749		\$0	\$50,610,749	\$0	\$50,978,135	\$367,386		\$50,978,135		-\$148,992	\$50,591,025	-\$2,216,246	\$50,591,025	\$52,807,271	\$52,807,271	\$52,807,271
9	TOTAL DEPRECIATION EXPENSE	\$60,632,243		\$0	\$60,632,243	\$0	\$60,632,243	See Note (1)		\$60,632,243		-\$2,905,618	\$62,960,422	See Note (1)	\$62,960,422	See Note (1)	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$234,927		\$0	\$234,927	\$0	\$22,311	\$1,947,384		\$22,311		\$0	\$2,171,443	\$0	\$2,171,443	\$2,171,443	\$2,171,443	\$2,171,443
11	TOTAL OTHER OPERATING EXPENSES	\$20,630,006		\$0	\$20,630,006	\$0	\$22,071,122	\$1,441,116		\$22,071,122		\$0	\$22,052,884	\$166,685	\$22,052,884	\$21,886,199	\$21,886,199	\$21,886,199
12	TOTAL OPERATING EXPENSE	\$437,920,323		\$0	\$437,920,323	\$0	\$397,087,906	-\$40,832,417		\$397,087,906		-\$2,834,335	\$397,940,199	-\$1,286,910	\$397,940,199	\$336,266,687	\$336,266,687	\$336,266,687
13	NET INCOME BEFORE TAXES	\$136,762,028		\$0	\$136,762,028	\$0	\$177,594,445	\$0		\$177,594,445		-\$19,032,731	\$153,231,575	\$0	\$153,231,575	\$0	\$0	\$0
14	TOTAL INCOME TAXES	\$859,279		See Note (1)	\$859,279	See Note (1)	\$859,279	See Note (1)		\$859,279		\$25,636,023	\$26,395,302	See Note (1)	\$26,395,302	See Note (1)	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$35,027,884		See Note (1)	\$35,027,884	See Note (1)	\$35,027,884	See Note (1)		\$35,027,884		-\$14,479,394	\$17,448,767	See Note (1)	\$17,448,767	See Note (1)	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$100,874,865		\$0	\$100,874,865	\$0	\$141,707,282	\$0		\$141,707,282		-\$30,089,360	\$109,987,506	\$0	\$109,987,506	\$0	\$0	\$0

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$24,070,570	-\$24,070,570
	1. To eliminate billed FAC revenues(Lyons)		\$0	\$0		\$0	-\$35,269,698	
	2. Update Period Adjustment(Wells)		\$0	\$0		\$0	\$5,280,519	
	3. Adjustment for Billing Corrections(Kliethermes)		\$0	\$0		\$0	-\$211,118	
	4. Adjustment for Rate Switchers.(Wells/Kliethermes)		\$0	\$0		\$0	-\$1,236,308	
	5. Annualization for Rate Change.(Wells/Kliethermes)		\$0	\$0		\$0	\$9,484,822	
	6. Weather Adjustment.(Wells)		\$0	\$0		\$0	-\$4,239,637	
	7. 365-Days Adjustment.(Wells/Kliethermes)		\$0	\$0		\$0	\$302,203	
	8. Annualization for Large Customer Load Changes.(Kliethermes)		\$0	\$0		\$0	\$1,377,099	
	9. Annualization for Customer Growth.(Lyons)		\$0	\$0		\$0	\$441,548	
Rev-3	FCA and Unbilled Electric Rate Revenues		\$0	\$0	\$0	\$0	\$9,844,567	\$9,844,567
	1. To eliminate FCA and Unbilled electric revenues(Lyons)		\$0	\$0		\$0	\$9,844,567	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	\$402,918	\$402,918
	1.To annualize SPP Loss Revenue and Net RNU through the known & measurable update period ended March 31, 2012.(Harris)		\$0	\$0		\$0	\$402,918	
Rev-7	Wholesale Sales Capacity	447.012	\$0	\$0	\$0	\$0	-\$934,924	-\$934,924
	1. To remove Wholesale Revenue associated with a contract that expired.(Harris)		\$0	\$0		\$0	-\$934,924	
Rev-8	SFR Off System Non Firm Sales	447.030	\$0	\$0	\$0	\$0	-\$4,201,338	-\$4,201,338
	1. To remove non-firm off-system sales revenues.(Harris)		\$0	\$0		\$0	-\$4,201,338	
Rev-9	SFR Off System Firm Energy Sales	447.030	\$0	\$0	\$0	\$0	\$565,090	\$565,090
	1. To reflect Net Margin on non-firm off system sales.(Harris)		\$0	\$0		\$0	\$565,090	
Rev-10	Revenue InterUN/IntraST. (blk11)	447.031	\$0	\$0	\$0	\$0	-\$2,584,994	-\$2,584,994
	1. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	\$0		\$0	-\$2,584,994	
Rev-11	SFR Off System Sales WAPA	447.035	\$0	\$0	\$0	\$0	-\$568,909	-\$568,909
	1. To annualize Revenue from WAPA sales.(Harris)		\$0	\$0		\$0	-\$568,909	
Rev-15	Other Oper Rev-Fort Disc	450.001	\$0	\$0	\$0	\$0	-\$4,672	-\$4,672
	1. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	-\$4,672	
Rev-18	Revenue Trans Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$314,234	-\$314,234



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	1.To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris)		\$0	\$0		\$0	-\$314,234	
E-4	Steam Operation Supervision	500.000	-\$68,061	\$77,193	\$9,132	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$25,045	\$0		\$0	\$0	
	2. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$93,106	\$0		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	-\$2,125		\$0	\$0	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$79,318		\$0	\$0	
E-5	Fuel Expense	501.000	\$0	\$13,025,130	\$13,025,130	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$13,255,545		\$0	\$0	
	2.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$230,415		\$0	\$0	
E-6	Fuel Additives - Limestone	501.000	\$0	-\$50,009	-\$50,009	\$0	\$0	\$0
	1. To annualize fuel additive-Limestone.(Prenger)		\$0	-\$50,009		\$0	\$0	
E-7	Fuel Additives - Ammonia	501.000	\$0	-\$414,351	-\$414,351	\$0	\$0	\$0
	1. To annualize fuel additive-Ammonia/Urea.(Prenger)		\$0	-\$414,351		\$0	\$0	
E-8	Fuel Additives - PAC	501.000	\$0	\$17,841	\$17,841	\$0	\$0	\$0
	1. To annualize fuel additive-PAC.(Prenger)		\$0	\$17,841		\$0	\$0	
E-10	Fuel Handling	501.500	\$76,475	\$0	\$76,475	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$76,475	\$0		\$0	\$0	
E-12	Fuel Off-System Steam (bk20)	501.030	\$0	-\$503,165	-\$503,165	\$0	\$0	\$0
	1. To remove off system slaes costs in Book 20.(Harris)		\$0	-\$503,165		\$0	\$0	
E-14	Steam Expenses	502.000	\$91,203	\$159,707	\$250,910	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$91,203	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$216,439		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$56,732		\$0	\$0	
E-15	Steam Operations Electric Expense	505.000	\$37,561	-\$18,001	\$21,560	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$37,561	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$5,013		\$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-2010-0356.(Lyons)		\$0	-\$21,014		\$0	\$0	
E-16	Misc. Steam Power Operations	508.000	\$27,642	\$44,992	\$72,634	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$27,642	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$36,858		\$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-2010-0356.(Lyons)		\$0	\$8,134		\$0	\$0	
E-17	Steam Power Operations Rents	507.000	\$0	\$113	\$113	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	-\$302		\$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-2010-0356.(Lyons)		\$0	\$415		\$0	\$0	
E-18	Allowances	509.000	\$0	\$206,058	\$206,058	\$0	\$0	\$0
	1.To reflect the annualized amortization of SO2 emission allowances.(Harris)		\$0	\$206,058		\$0	\$0	
E-22	Maint. Superv. & Eng - Steam Power	510.000	\$39,798	\$1,285	\$41,083	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$39,798	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$8,448		\$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-2010-0356.(Lyons)		\$0	-\$9,733		\$0	\$0	
E-23	Maint. Of Structures - Steam Power	511.000	\$27,366	\$39,066	\$66,432	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$27,366	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$43,324		\$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-2010-0356.(Lyons)		\$0	-\$4,258		\$0	\$0	
E-24	Maint. Of Boiler Plant - Steam Power	512.000	\$80,675	\$390,049	\$470,724	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$410,035		\$0	\$0	

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	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$19,987		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$90,875	\$0		\$0	\$0	
E-25	Maint. Of Electric Plant - Steam Power	513.000	\$26,013	\$153,508	\$179,521	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$26,013	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$121,711		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$31,797		\$0	\$0	
E-26	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$1,849	\$5,381	\$7,230	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$1,849	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$5,284		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$1,107		\$0	\$0	
E-34	Prod Turbine Oper - Super & Engrn	546.000	\$643	\$0	\$643	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$643	\$0		\$0	\$0	
E-35	Prod Turbine Oper	547.000	\$0	-\$2,856,186	-\$2,856,186	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$2,856,186		\$0	\$0	
E-36	Fuel On System Other Prod	547.020	\$0	\$5,815,370	\$5,815,370	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$5,927,804		\$0	\$0	
	2. To annualize fuel and purchased power expense-Firm reservation charges.(Prenger)		\$0	-\$112,434		\$0	\$0	
E-37	Fuel Off System Other Prod	547.030	\$0	-\$4,243,675	-\$4,243,675	\$0	\$0	\$0
	1. To remove Off System sales costs in Book 20.(Harris)		\$0	-\$4,243,675		\$0	\$0	
E-38	Fuel Other InterUN/Intra S	547.033	\$0	-\$1,684,129	-\$1,684,129	\$0	\$0	\$0
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$1,684,129		\$0	\$0	
E-39	Fuel Handling CT Gas Purch	547.102	\$369	\$0	\$369	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$369	\$0		\$0	\$0	

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E-40	Hedging Settlements	547.105	\$0	-\$4,003,882	-\$4,003,882	\$0	\$0	\$0
	1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges to Acct 555, Purchased Power.(Hyneman)		\$0	-\$4,003,882		\$0	\$0	
E-41	Other Power Generation Expense	548.000	\$9,017	\$0	\$9,017	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$9,017	\$0		\$0	\$0	
E-42	Misc Other Power Generation Expense	549.000	\$4,890	\$0	\$4,890	\$0	\$0	\$0
	1. To include an annualized level of payroll expense.(Prenger)		\$4,890	\$0		\$0	\$0	
E-45	Other Maint - Supr Eng Structure Gen & Misc.	551.000	\$8,701	\$210	\$8,911	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$210		\$0	\$0	
	2 To include an annualized level of Payroll expense.(Prenger)		\$8,701	\$0		\$0	\$0	
E-46	Other General Maintenance of Structures	552.000	\$1,041	\$8,369	\$9,410	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$8,369		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,041	\$0		\$0	\$0	
E-47	Other General Maintenance of General Plant	553.000	\$26,672	\$7,357	\$34,029	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$7,357		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$26,672	\$0		\$0	\$0	
E-48	Other General Maintenance of Misc. General Plant	554.000	\$0	-\$20	-\$20	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	-\$20		\$0	\$0	
E-52	Puch. Pwr. Energy and Capacity	555.000	\$0	\$120,173	\$120,173	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$120,173		\$0	\$0	
E-53	Purch Pwr Capacity Purch - Gardn	555.005	\$0	\$634,543	\$634,543	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$634,543		\$0	\$0	
E-54	Purchased Power On-sys (bk10)	555.020	\$0	-\$4,003,882	-\$4,003,882	\$0	\$0	\$0
	1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges From Acct 547, Fuel.(Hyneman)		\$0	-\$4,003,882		\$0	\$0	

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	2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Position in GMO FAC Case No. GO-2011-0390.(Hyneman)		\$0	-\$4,003,882		\$0	\$0	
	3. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$39,442,578		\$0	\$0	
E-55	Base Pwr On-Sys Interco (bk10)	555.021	\$0	-\$2,108,315	-\$2,108,315	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$2,108,315		\$0	\$0	
E-57	Purch Power Off-System Sales	555.030	\$0	-\$5,839,210	-\$5,839,210	\$0	\$0	\$0
	1.To remove off-system sales costs in Book 20.(Harris)		\$0	-\$5,839,210		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purch Power Off-System Interunit	555.031	\$0	-\$959,076	-\$959,076	\$0	\$0	\$0
	1.To remove interunit off-system sales costs.(Harris)		\$0	-\$959,076		\$0	\$0	
E-59	Purchase Power Intrastate (bk11)	555.032	\$0	-\$684,737	-\$684,737	\$0	\$0	\$0
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$684,737		\$0	\$0	
E-60	Purchased Power Off-Sys WAPA	555.035	\$0	-\$573,743	-\$573,743	\$0	\$0	\$0
	1.To remove off-system WAPA sales cost.(Harris)		\$0	-\$573,743		\$0	\$0	
E-62	System Control and Load Dispatch	556.000	\$23,269	\$0	\$23,269	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$23,269	\$0		\$0	\$0	
E-63	Other Production Expenses	557.000	\$32,129	-\$1,061	\$31,068	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$32,129	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$1,061		\$0	\$0	
E-68	Trans Oper Suprv and Engrg	560.000	-\$7,026	\$0	-\$7,026	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,888	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$19,714	\$0		\$0	\$0	
E-69	Trans Operations Expense	561.000	\$9,606	-\$177,077	-\$167,471	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$9,606	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)		\$0	-\$177,077		\$0	\$0	
E-70	Trans Oper- Station Expenses	562.000	\$3,373	\$0	\$3,373	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$3,373	\$0		\$0	\$0	
E-71	Trans Oper-OH Line Expense	563.000	\$760	\$0	\$760	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$760	\$0		\$0	\$0	
E-72	Trans of Electricity by Others	565.000	\$0	-\$854,703	-\$854,703	\$0	\$0	\$0
	1.To annualize Account 565 Transmission Expenses.(Hyneman)		\$0	-\$854,703		\$0	\$0	
E-74	Trans of Elec by Others Demand	565.027	\$0	-\$4,915,609	-\$4,915,609	\$0	\$0	\$0
	1. To remove the test year Transmission expense associated with Crossroads based on the Commission Order in Case No. ER-2012-0356.(Featherstone)		\$0	-\$4,915,609		\$0	\$0	
E-76	Trans Oper Misc Expense	566.000	\$16,246	\$115	\$16,361	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$16,246	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$115		\$0	\$0	
E-78	Misc. Transmission Expenses	575.000	\$0	\$111,307	\$111,307	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO- MPS.(Hyneman)		\$0	\$111,307		\$0	\$0	
E-82	Trans Maintenance of Structures	569.000	\$259	\$2,296	\$2,555	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$2,296		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$259	\$0		\$0	\$0	
E-83	Trans Maintenance of Station Equipment	570.000	\$8,113	\$78,142	\$86,255	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$78,142		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$8,113	\$0		\$0	\$0	
E-84	Trans Maintenance of Overhead Lines	571.000	\$1,179	\$92,897	\$94,076	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$68,647		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,179	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$24,250		\$0	\$0	
E-85	Trans Maintenance of Underground Lines	572.000	\$10	-\$23	-\$13	\$0	\$0	\$0

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	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$33		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$10	\$0		\$0	\$0	
E-86	Trans Maintenance of Misc. Trans Plant	573.000	\$76	-\$113	-\$37	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$113		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$76	\$0		\$0	\$0	
E-91	Distrb Oper - Supr & Engineering	580.000	-\$95,865	\$0	-\$95,865	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$32,300	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$128,165	\$0		\$0	\$0	
E-92	Distrb Oper - Load Dispatching	581.000	\$5,801	\$0	\$5,801	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$5,801	\$0		\$0	\$0	
E-93	Distrb Oper - Station Expense	582.000	\$1,986	\$0	\$1,986	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,986	\$0		\$0	\$0	
E-94	Distrb Oper OH Line Expense	583.000	\$22,222	\$1,533	\$23,755	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$22,397	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$175	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,533		\$0	\$0	
E-95	Distrb Oper UG Line Expense	584.000	\$6,593	\$29,462	\$36,055	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$6,593	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$25,768		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$3,724		\$0	\$0	
E-97	Distrb Oper Meter Expense	586.000	\$29,148	\$36,604	\$65,752	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$29,148	\$0		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$36,604		\$0	\$0	
E-98	Distrb Oper Customer Install Expense	587.000	\$1,551	\$0	\$1,551	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$1,551	\$0		\$0	\$0	
E-99	Distr Oper Miscl Distr Expense	588.000	\$95,063	\$13,996	\$109,059	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$95,500	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$437	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$13,996		\$0	\$0	
E-103	Distrb Maint-Suprv & Engineering	590.000	\$764	\$500	\$1,264	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$500		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$764	\$0		\$0	\$0	
E-104	Distrb Maint-Structures	591.000	\$4,092	\$13,946	\$18,038	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$13,946		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$4,092	\$0		\$0	\$0	
E-105	Distrb Maint-Station Equipment	592.000	\$4,738	\$36,717	\$41,455	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$31,858		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$4,738	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$4,859		\$0	\$0	
E-106	Distrb Maint-OH lines	593.000	\$36,590	\$307,881	\$344,471	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$142,070		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$36,720	\$0		\$0	\$0	
	3. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$130	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$164,412		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,399		\$0	\$0	
E-107	Distrb Maint-Maint Undergrnd Lines	594.000	\$7,546	\$2,172	\$9,718	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$2,172		\$0	\$0	



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	2. To include an annualized level of payroll expense.(Prenger)		\$7,548	\$0		\$0	\$0	
E-108	Distrib Maint-Maint Line Transformer	595.000	\$3,987	\$135,123	\$139,108	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$36,526		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,987	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$98,595		\$0	\$0	
E-109	Distrib Maint- Maint St Lights/Signal	596.000	\$3,706	\$94,190	\$97,896	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$93,315		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,706	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$93		\$0	\$0	
	4. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$782		\$0	\$0	
E-110	Distrib Maint-Maint of Meters	597.000	\$1,728	\$12,592	\$14,320	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$12,592		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,728	\$0		\$0	\$0	
E-111	Distrib Maint-Maint Misci Distrib Pln	598.000	\$3,345	\$53,841	\$57,186	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$53,841		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,345	\$0		\$0	\$0	
E-115	Customer Acct Superv. Exp	901.000	\$4,531	\$0	\$4,531	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$10,331	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		\$-14,862	\$0		\$0	\$0	
E-116	Cust Accts Meter Reading Expense	902.000	\$19,976	\$2,396,213	\$2,416,189	\$0	\$0	\$0
	1. To remove outsourced meter reading expense.(Lyons)		\$0	\$-2,396,213		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$19,976	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors)		\$0	\$60,127		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	\$115,202	\$0	\$115,202	\$0	\$220,275	\$220,275

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	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	\$0		\$0	\$220,275	
	2. To include an annualized level of payroll expense.(Prenger)		\$115,202	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$229,611	\$229,611	\$0	\$0	\$0
	1.To include an annualized level of bad debt expense. (Lyons)		\$0	\$229,611		\$0	\$0	
E-119	Misc. Customer Accts Expense	905.000	\$2,736	\$506,883	\$509,619	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,736	\$0		\$0	\$0	
	2.To annualize bank fees for the sale of accounts receivable.(Harris)		\$0	\$506,883		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-122	Customer Service Superv. Exp	907.000	\$3,595	\$0	\$3,595	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$3,595	\$0		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$1,477	\$2,004,233	\$2,005,710	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons)		\$0	\$907,928		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral.(Lyons)		\$0	\$906,580		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$1,477	\$0		\$0	\$0	
	4. To include an annualized level of advertising expense.(Prenger)		\$0	-\$106		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$117,500		\$0	\$0	
	6. To include ERPP amortization of a 3-year period.(Lyons)		\$0	\$72,331		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$1,611	\$39,061	\$40,672	\$0	\$0	\$0
	1.To include DSM advertising costs.(Lyons)		\$0	\$10,716		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,611	\$0		\$0	\$0	
	3. To include an annualized level of advertising expense.(Prenger)		\$0	-\$285		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$28,630		\$0	\$0	
E-125	Misc Customer Accounts and Info Exp	910.000	-\$1,016	\$1,580,443	\$1,579,427	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$9,781	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$10,797	\$0		\$0	\$0	

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	3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$133		\$0	\$0	
	4.To include an annualized level of Renewable Energy Costs through March 31, 2012.(Lyons)		\$0	\$1,070,318		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons)		\$0	\$510,258		\$0	\$0	
E-128	Sales Supervision	911.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$11	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$3,689	\$0	\$3,689	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$3,689	\$0		\$0	\$0	
E-131	Misc. Sales Expense	916.000	\$218	\$0	\$218	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$218	\$0		\$0	\$0	
E-135	Admin & Gen-Administrative Salaries-Allocated	920.000	-\$2,391,655	-\$1,544,316	-\$3,935,971	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$235,150	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$169,736	\$0		\$0	\$0	
	3. To remove test year MPS expenses related to KCPL's ORVS employee severance program.(Hyneman)		-\$2,457,069	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses .(Prenger)		\$0	-\$1,183,870		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Majors)		\$0	-\$360,446		\$0	\$0	
E-136	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$295,456	-\$295,456	\$0	\$0	\$0
	1. To remove test year transition costs amortizations.(Majors)		\$0	-\$295,456		\$0	\$0	
E-137	A & G Expenses	921.000	-\$44,902	-\$4,985	-\$49,887	\$0	\$0	\$0
	1.To remove employee separation (ORVS) expenses booked to account 921 (career transition services). (Hyneman)		-\$44,902	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To correct expense report items to below the line.(Majors)		\$0	-\$977		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Majors)		\$0	-\$18		\$0	\$0	
	5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries.(Majors)		\$0	\$404		\$0	\$0	

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	6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors)		\$0	-\$87		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$1,017		\$0	\$0	
	8. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$5,323		\$0	\$0	
E-138	<b>A &amp; G Expenses Transferred</b>	<b>922.000</b>	<b>-\$6,297</b>	<b>\$0</b>	<b>-\$6,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of payroll expense. (Prenger)		-\$6,297	\$0		\$0	\$0	
E-140	<b>Outside Services Employed-Allocated</b>	<b>923.000</b>	<b>\$0</b>	<b>-\$522,673</b>	<b>-\$522,673</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors)		\$0	-\$141,524		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees.(Majors)		\$0	-\$381,447		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$298		\$0	\$0	
E-141	<b>Outside Services Employed-100%</b>	<b>923.000</b>	<b>\$0</b>	<b>-\$650,003</b>	<b>-\$650,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove test year transition costs amortization.(Majors)		\$0	-\$650,003		\$0	\$0	
E-142	<b>Property Insurance</b>	<b>924.000</b>	<b>\$0</b>	<b>\$108,836</b>	<b>\$108,836</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of insurance expense.(Gaskins)		\$0	\$108,836		\$0	\$0	
E-143	<b>Injuries and Damages</b>	<b>926.000</b>	<b>-\$376</b>	<b>-\$214,830</b>	<b>-\$215,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of Injuries & Damages.(Gaskins)		\$0	-\$593,470		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		-\$376	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation.(Majors)		\$0	\$360,597		\$0	\$0	
	4. To include an annualized level of insurance expense.(Gaskins)		\$0	\$18,043		\$0	\$0	
E-144	<b>Employee Pensions and Benefits-Allocated</b>	<b>926.000</b>	<b>\$195,870</b>	<b>\$6,099,292</b>	<b>\$6,295,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of payroll expense. (Prenger)		\$1,662	\$0		\$0	\$0	
	2. To reflect an annualized level for other benefits.(Prenger)		\$158,814	\$0		\$0	\$0	
	3. To reflect an annualized level of 401K expenses.(Prenger)		\$35,194	\$0		\$0	\$0	

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	4. To adjust GMO SERP payments for reasonableness and proper allocation to Acct 926 Employee Benefits.(Hyneman)		\$0	-\$121,607		\$0	\$0	
	5. To annualize account 926 FAS 106 GMO MPS OPEB expense.(Hyneman)		\$0	-\$113,775		\$0	\$0	
	6. To annualize MPS Pension expense based on ER-2010-0356 Stipulation - 12 yr avg MPS projected share of FAS 87 regulatory expense including funded status adjustment .(Hyneman)		\$0	\$6,294,677		\$0	\$0	
E-145	Employee Pensions and Benefits-100%	926.000	\$0	\$1,825,113	\$1,825,113	\$0	\$0	\$0
	1.To annualize 3/31/12 MPS ERISA pension asset balance over 60 months(Hyneman)		\$0	\$1,825,113		\$0	\$0	
E-147	MPSC Assessment	928.001	\$14,242	-\$171,205	-\$156,963	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$14,242	\$0		\$0	\$0	
	2. To reflect the most current MPSC assesment amount.(Prenger)		\$0	-\$171,205		\$0	\$0	
E-148	FERC Assessment	928.003	\$936	-\$7,298	-\$6,362	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$936	\$0		\$0	\$0	
	2. To reflect the most current FERC assesment amount.(Prenger)		\$0	-\$7,298		\$0	\$0	
E-149	Reg Comm:Exp- Mo Proceeding	928.011	\$0	-\$256,628	-\$256,628	\$0	\$0	\$0
	1. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$875		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355.(Majors)		\$0	-\$95,138		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to remove over amortization of 2007 rate case expenses. (Majors)		\$0	-\$158,966		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to remove Nextsource rate case expenses.(Majors)		\$0	-\$21,938		\$0	\$0	
	5.To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$128,700		\$0	\$0	
	6. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years.(Majors)		\$0	\$427,228		\$0	\$0	
	7. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$86,734		\$0	\$0	
	8. To include a normalized level of rate case expenses over 3 years.(Majors)		\$0	\$148,283		\$0	\$0	
E-151	Reg. Comm. Load Research	928.030	\$361	\$0	\$361	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$361	\$0		\$0	\$0	
E-152	Reg. Comm. Misc Tariff Filing	928.040	\$266	\$0	\$266	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$266	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$849	-\$44,268	-\$44,419	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$849	\$0		\$0	\$0	
	2. To reflect an annualized level for dues & donations expense.(Prenger)		\$0	-\$24,099		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's CS-11 Removal of Long-Term Incentive Program Equity Expenses.(Prenger)		\$0	-\$83,698		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$18		\$0	\$0	
	6. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$62,525		\$0	\$0	
	7. To reflect KCPL's Adj.CS-11 to remove spousal travel(Majors)		\$0	-\$14		\$0	\$0	
E-155	General Advertising Expense	930.100	\$840	-\$27,267	-\$26,427	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$840	\$0		\$0	\$0	
	2. To include an annualized level of advertising expense.(Prenger)		\$0	-\$27,267		\$0	\$0	
E-156	Admin & General Expense-Rents	931.000	\$0	-\$635,959	-\$635,959	\$0	-\$148,992	-\$148,992
	1. To reflect an annualized level of lease expense.(Prenger)		\$0	\$361,649		\$0	\$0	
	2. To include costs associated with the lease abatement period.(Prenger)		\$0	\$0		\$0	-\$148,992	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$5,657		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish a rent abatement regulatory liability.(Majors)		\$0	-\$1,058,590		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to correct for additional rent payment in the test year.(Majors)		\$0	\$55,325		\$0	\$0	
E-157	A&G Transportation Expense	933.000	\$0	-\$1,592,421	-\$1,592,421	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M(Gaskins)		\$0	-\$1,592,421		\$0	\$0	
E-160	Maint. Of General Plant	935.000	\$2,017	-\$297,763	-\$295,746	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,017	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$47,640		\$0	\$0	
	3. To include an annualized level of general maintenance.(Lyons)		\$0	-\$345,403		\$0	\$0	

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E-164	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	-\$2,903,263	-\$2,903,263
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$2,903,263	
E-167	Depreciation Reserve Amortizations	703.000	\$0	\$0	\$0	\$0	-\$2,355	-\$2,355
	1. To include an annualized level of depreciation for AAO EO-90-101 and EO-93-37(Lyons)		\$0	\$0		\$0	-\$2,355	
E-170	Amort-LTD Term Electric Plant	704.000	\$0	-\$136,882	-\$136,882	\$0	\$0	\$0
	1. To include amortization of LTD-Term Electric Plant.(Gaskins)		\$0	-\$136,882		\$0	\$0	
E-171	Amortization of Intangible Plant-Software	705.010	\$0	\$1,087,404	\$1,087,404	\$0	\$0	\$0
	1. To include amortization of Intangible Plant Software.(Gaskins)		\$0	\$1,087,404		\$0	\$0	
E-172	Amortization of Other Intangible Plant	705.010	\$0	\$706,431	\$706,431	\$0	\$0	\$0
	1. To include an annualized level of interest expense for the AAO EO-90-101 and EO-93-37 (Lyons)		\$0	\$118,764		\$0	\$0	
	2. To include amortization of Other Intangible Plant.(Gaskins)		\$0	\$587,667		\$0	\$0	
E-173	Plant 1 & 2/Common Regulatory Asset Amortization	705.000	\$0	\$280,431	\$280,431	\$0	\$0	\$0
	1. To annualize the amortization of Plant Unit 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors)		\$0	\$62,598		\$0	\$0	
	2. To amortize Plant Unit 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.(Majors)		\$0	\$34,881		\$0	\$0	
	3. To amortize Plant Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors)		\$0	\$64,441		\$0	\$0	
	4. To amortize Plant Unit 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors)		\$0	\$128,511		\$0	\$0	
E-184	Property Taxes - Elec	708.120	\$0	\$1,421,827	\$1,421,827	\$0	\$0	\$0
	1. To include an annualized level of property taxes.(Gaskins)		\$0	\$1,421,827		\$0	\$0	
E-185	F.I.C.A. Taxes	708.142	\$0	-\$148,277	-\$148,277	\$0	\$0	\$0
	1. To remove ORVS Payroll Taxes booked in test year.(Hyneman)		\$0	-\$148,277		\$0	\$0	
E-188	Const Payroll Tax	708.150	\$167,566	\$0	\$167,566	\$0	\$0	\$0
	1. To reflect an annualized level of payroll taxes.(Prenger)		\$167,566	\$0		\$0	\$0	
E-193	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$25,536,023	\$25,536,023
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$25,536,023	
	No Adjustment		\$0	\$0		\$0	\$0	

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E-196	Deferred Income Taxes - Def. Inc. Tax	710.110	\$0	\$0	\$0	\$0	-\$8,640,132	-\$8,640,132
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax		\$0	\$0		\$0	-\$8,640,132	
E-199	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	-\$5,839,262	-\$5,839,262
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	-\$5,839,262	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$21,867,066</b>	<b>-\$21,867,066</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$1,294,672</b>	<b>-\$39,537,745</b>	<b>-\$40,832,417</b>	<b>\$0</b>	<b>\$8,222,294</b>	<b>\$8,222,294</b>



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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		\$153,231,575	\$133,285,669	\$139,000,075	\$144,714,479
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$62,960,422	\$62,960,422	\$62,960,422	\$62,960,422
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$116,795	\$116,795	\$116,795	\$116,795
6	Book Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
7	Book Amortization Expense		\$1,836,492	\$1,836,492	\$1,836,492	\$1,836,492
8	Removal of Sibley AAO Depreciation		\$2,355	\$2,355	\$2,355	\$2,355
9	Removal of Sibley AAO Amortization		-\$118,764	-\$118,764	-\$118,764	-\$118,764
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$64,797,300	\$64,797,300	\$64,797,300	\$64,797,300
11	SUBT. FROM NET INC. BEFORE TAXES					
12	Interest Expense calculated at the Rate of	2.9710%	\$40,386,367	\$40,386,367	\$40,386,367	\$40,386,367
13	Tax Straight-Line Depreciation		\$107,781,125	\$107,781,125	\$107,781,125	\$107,781,125
14	Production Income Deduction		\$0	\$0	\$0	\$0
15	IRS Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
16	IRS Amortization Deduction		\$1,103,251	\$1,103,251	\$1,103,251	\$1,103,251
17	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$149,270,743	\$149,270,743	\$149,270,743	\$149,270,743
18	NET TAXABLE INCOME		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc. - Fed. Inc. Tax		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,584,547	\$2,544,713	\$2,842,621	\$3,140,528
22	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
23	Federal Taxable Income - Fed. Inc. Tax		\$65,173,585	\$46,267,513	\$51,684,011	\$57,100,508
24	Federal Income Tax at the Rate of	See Tax Table	\$22,810,755	\$16,193,630	\$18,089,404	\$19,985,179
25	Subtract Federal Income Tax Credits					
26	Wind Production Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$22,810,755	\$16,193,630	\$18,089,404	\$19,985,179
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
30	Deduct Federal Income Tax at the Rate of	50.000%	\$11,405,378	\$8,096,815	\$9,044,702	\$9,992,590
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$57,352,754	\$40,715,411	\$45,481,930	\$50,248,446
33	Missouri Income Tax at the Rate of	6.250%	\$3,584,547	\$2,544,713	\$2,842,621	\$3,140,528
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
36	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	Deduct Missouri Income Tax - City inc. Tax		\$0	\$0	\$0	\$0
38	City Taxable Income		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$22,810,755	\$16,193,630	\$18,089,404	\$19,985,179
42	State Income Tax		\$3,584,547	\$2,544,713	\$2,842,621	\$3,140,528
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$26,395,302	\$18,738,343	\$20,932,025	\$23,125,707
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		\$18,280,008	\$18,280,008	\$18,280,008	\$18,280,008
47	Amortization of Deferred ITC		-\$677,564	-\$677,564	-\$677,564	-\$677,564
48	Deferred Income Taxes-State		\$0	\$0	\$0	\$0
49	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
50	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
51	TOTAL DEFERRED INCOME TAXES		\$17,448,767	\$17,448,767	\$17,448,767	\$17,448,767
52	TOTAL INCOME TAX		\$43,844,069	\$36,187,110	\$38,380,792	\$40,574,474

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
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Federal Tax Table						
Federal Income Taxes			\$65,173,585	\$46,267,513	\$51,684,011	\$57,100,508
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			\$16,394,088	\$9,776,963	\$11,672,737	\$13,568,511
<b>Total Federal Income Taxes</b>			<b>\$22,810,755</b>	<b>\$16,193,630</b>	<b>\$18,089,404</b>	<b>\$19,985,178</b>

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,350,043,000</b>	<b>100.00%</b>		<b>7.143%</b>	<b>7.402%</b>	<b>7.661%</b>
8	PreTax Cost of Capital				9.742%	10.163%	10.583%

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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C E Adjustments				G Customer Growth Large Power Load Change	H Total kWh Sales
		D TY As Billed kWh Sales	D Weather Adjustment	E Large Customer Rate/Switch Annualization	E Days Adjustment		
1	NATIVE LOAD						
2	Missouri Retail	5,932,869,330	5,481,761	-25,751,744	2,028,140	39,937,267	5,954,564,754
3	Wholesale	27,473,000	224,000	0	0	0	27,697,000
4	Non-Missouri Retail	0	0	0	0	0	0
5	Firm Capacity Customers	0	0	0	0	0	0
6	Company use	0	0	0	0	0	0
7	TOTAL NATIVE LOAD	5,960,342,330	5,705,761	-25,751,744	2,028,140	39,937,267	5,982,261,754
8	LOSSES					6.64%	425,474,000
9	NET SYSTEM INPUT						6,407,735,754

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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
				Adjustment for Billing Corrections	Adjustment for Rate Switchers	Adjustment for Rate Change		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$291,883,814	\$161,143	\$0	\$0	\$4,914,580	-\$3,644,975	
4	Small General Service	\$75,691,630	\$1,174,513	\$0	\$0	\$1,415,953	-\$409,025	
5	Large General Service	\$68,444,001	\$2,667,819	\$0	-\$1,531,061	\$1,307,787	-\$185,636	
6	Large Power	\$81,512,046	\$1,058,241	-\$211,118	\$294,753	\$1,677,633	\$0	
7	Special	\$464,218	-\$997	\$0	\$0	\$9,573	\$0	
8	Lighting	\$8,929,802	\$219,800	\$0	\$0	\$159,295	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$526,925,511	\$5,280,519	-\$211,118	-\$1,236,308	\$9,484,821	-\$4,239,636	
10	OTHER RATE REVENUE							
11	Adjust to G/L	\$760,590	\$0	\$0	\$0	\$0	\$0	
12	TOTAL OTHER RATE REVENUE	\$760,590	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$527,686,101	\$5,280,519	-\$211,118	-\$1,236,308	\$9,484,821	-\$4,239,636	

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A Line Number	B Description	Annualization for Large Customer Load Changes				K Annualization for Customer Growth	L Total Adjustments	M MO Adjusted Jurisdictional
		I 365 Days Adjustment	J	J	J			
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$429,322	\$0	\$814,132	\$2,674,202	\$294,558,016		
4	Small General Service	-\$261,747	\$0	-\$453,019	\$1,466,675	\$77,158,305		
5	Large General Service	-\$28,722	\$0	\$80,435	\$2,310,622	\$70,754,623		
6	Large Power	\$163,350	\$1,377,099	\$0	\$4,359,958	\$85,872,004		
7	Special	\$0	\$0	\$0	\$8,576	\$472,794		
8	Lighting	\$0	\$0	\$0	\$379,095	\$9,308,897		
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$302,203	\$1,377,099	\$441,548	\$11,199,128	\$538,124,639		
10	OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$760,590		
11	Adjust to G/L	\$0	\$0	\$0	\$0	\$0		
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$760,590		
13	TOTAL MISSOURI RATE REVENUES	\$302,203	\$1,377,099	\$441,548	\$11,199,128	\$538,885,229		

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Executive Case Summary**

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$551,171,774
2	Total Missouri Rate Revenue By Rate Schedule	\$538,885,229
3	Missouri Retail kWh Sales	5,954,564,754
4	Average Rate (Cents per kWh)	9.050
5	Annualized Customer Number	244,572
6	Profit (Return on Equity)	\$60,232,916
7	Interest Expense	\$40,386,367
8	Annualized Payroll	-\$1,286,910
9	Utility Employees	3,055
10	Depreciation	\$62,962,777
11	Net Investment Plant	\$1,493,629,987
12	Pensions	\$20,606,091



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES**

**STAFF ACCOUNTING SCHEDULES**

**ST. JOSEPH LIGHT AND POWER - ELECTRIC**  
**Great Plains Energy, Inc**  
**KCP&L-Greater Missouri Operations (GMO)**  
**Test Year 12 Months Ending September 30, 2011**  
**Updated through March 31, 2012**  
**True-Up Through August 31, 2012**

**CASE NO. ER-2012-0175**

**Jefferson City, Missouri**

**August 2012**



St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Revenue Requirement

Line Number	A Description	B 7.14% Return	C 7.40% Return	D 7.66% Return
1	Net Orig Cost Rate Base	\$465,593,485	\$465,593,485	\$465,593,485
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$33,257,343	\$34,463,230	\$35,669,117
4	Net Income Available	\$30,665,244	\$30,665,244	\$30,665,244
5	Additional Net Income Required	\$2,592,099	\$3,797,986	\$5,003,873
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,336,119	\$6,100,954	\$6,945,076
8	Current Income Tax Available	\$3,730,023	\$3,730,023	\$3,730,023
9	Additional Current Tax Required	\$1,606,096	\$2,370,931	\$3,215,053
10	Revenue Requirement	\$4,198,195	\$6,168,917	\$8,218,926
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	<b>Gross Revenue Requirement</b>	<b>\$4,198,195</b>	<b>\$6,168,917</b>	<b>\$8,218,926</b>

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$711,441,579
2	Less Accumulated Depreciation Reserve		\$248,480,678
3	Net Plant In Service		\$462,960,901
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,295,726
6	Materials and Supplies		\$12,032,360
7	Emission Allowances		-\$14,093
8	Prepayments-L&P		\$394,187
9	Prepayments-Pensions (prior method)		\$4,386,504
10	Fuel Inventory-Other		\$124,865
11	Fuel Inventory-Oil		\$2,733,025
12	Fuel Inventory-Coal		\$4,686,602
13	Vintage 1 DSM Case No ER-2009-0090		\$227,816
14	Vintage 2 DSM Case No ER-2010-0356		\$1,980,826
15	Vintage 3 DSM Case No ER-2012-0175		\$1,193,288
16	Prepaid Pension Asset-Tracker		\$337,405
17	Prepaid Pension Pension Expense		\$3,684,792
18	ERISA Minimum Tracker		\$1,675,535
19	OPEB Tracker		-\$156,309
20	latan 1/Common Regulatory Asset Vintage 1		\$1,956,282
21	latan 1/Common Regulatory Asset Vintage 2		\$947,688
22	latan Unit 2 Regulatory Asset "Vintage 1"		\$2,185,853
23	latan Unit 2 Regulatory Asset "Vintage 2"		\$3,156,031
24	TOTAL ADD TO NET PLANT IN SERVICE		\$37,236,931
25	SUBTRACT FROM NET PLANT		
26	Federal Tax Offset	5.1890%	\$272,805
27	State Tax Offset	5.1890%	\$43,774
28	City Tax Offset	5.1890%	\$0
29	Interest Expense Offset	16.4000%	\$2,268,576
30	Customer Deposits		\$1,182,571
31	Customer Advances for Construction		\$184,050
32	Deferred Income Taxes-Depreciation		\$30,652,571
33	Unamortized Investment Tax Credit		\$0
34	TOTAL SUBTRACT FROM NET PLANT		\$34,604,347
35	<b>Total Rate Base</b>		<b>\$465,593,485</b>

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through 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		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,118,216	P-3	\$0	\$3,118,216	100.0000%	\$0	\$3,118,216
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	P-4	\$0	\$221,549	100.0000%	\$0	\$221,549
5	303.020	Misc Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$262,360
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,764,765</b>		<b>\$0</b>	<b>\$3,764,765</b>		<b>\$0</b>	<b>\$3,677,125</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
10	310.000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$38,919	74.9600%	\$0	\$29,174
11	311.000	Steam Production Structures - LR	\$15,839,160	P-11	\$0	\$15,839,160	74.9600%	\$0	\$11,873,027
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$60,123,614	P-13	\$0	\$60,123,614	63.1700%	\$0	\$37,980,087
14	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-14	\$0	\$11,547,185	63.1700%	\$0	\$7,294,357
15	314.000	Steam Prod Turbogenerator - LR	\$16,024,674	P-15	\$0	\$16,024,674	99.9400%	\$0	\$16,015,059
16	315.000	Steam Production Access Equip - LR	\$3,858,699	P-16	\$0	\$3,858,699	74.9600%	\$0	\$2,892,481
17	315.000	Steam Prod. Equip. - GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$731,696	P-18	\$0	\$731,696	47.6000%	\$0	\$348,287
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$108,163,937</b>		<b>\$0</b>	<b>\$108,163,937</b>		<b>\$0</b>	<b>\$76,432,472</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	P-21	\$0	\$489,933	100.0000%	\$0	\$489,933
22	310.000	Steam Production Land - Iatan 1	\$249,279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,279
23	311.000	Steam Production Structures - Iatan 1	\$5,092,940	P-23	\$0	\$5,092,940	100.0000%	\$0	\$5,092,940
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER- 2010-0356)	-\$15,150	P-24	\$0	-\$15,150	100.0000%	\$0	-\$15,150
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,594,484	P-25	\$0	\$95,594,484	100.0000%	\$0	\$95,594,484
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER- 2010-0356)	-\$262,720	P-26	\$0	-\$262,720	100.0000%	\$0	-\$262,720
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	P-27	\$0	\$455,225	100.0000%	\$0	\$455,225
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,070	P-28	\$0	\$10,737,070	100.0000%	\$0	\$10,737,070
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,058,456	P-29	\$0	\$11,058,456	100.0000%	\$0	\$11,058,456
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER- 2010-0356)	-\$21,473	P-30	\$0	-\$21,473	100.0000%	\$0	-\$21,473
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,804,420	P-31	\$0	\$1,804,420	100.0000%	\$0	\$1,804,420
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER- 2010-0356)	-\$2,383	P-32	\$0	-\$2,383	100.0000%	\$0	-\$2,383
33		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$125,180,081</b>		<b>\$0</b>	<b>\$125,180,081</b>		<b>\$0</b>	<b>\$125,180,081</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$12,812,668	P-35	\$0	\$12,812,668	100.0000%	\$0	\$12,812,668
36	312.000	Steam Boiler Plant - Iatan Common	\$32,168,373	P-36	\$0	\$32,168,373	100.0000%	\$0	\$32,168,373
37	314.000	Steam Turbogenerator - Iatan Common	\$581,658	P-37	\$0	\$581,658	100.0000%	\$0	\$581,658
38	315.000	Steam Access Equip - Iatan Common	\$956,660	P-38	\$0	\$956,660	100.0000%	\$0	\$956,660
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,271	P-39	\$0	\$20,271	100.0000%	\$0	\$20,271
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$46,539,630</b>		<b>\$0</b>	<b>\$46,539,630</b>		<b>\$0</b>	<b>\$46,539,630</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,152	P-42	\$0	\$28,152	100.0000%	\$0	\$28,152
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	P-43	\$0	\$205,188	100.0000%	\$0	\$205,188
44	311.000	Steam Production Structures-Iatan 2	\$11,564,004	P-44	\$0	\$11,564,004	100.0000%	\$0	\$11,564,004
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	P-45	\$0	-\$150,716	100.0000%	\$0	-\$150,716

St. Joseph Light and Power - Electric  
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Plant in Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,098,502	P-46	\$0	\$82,098,502	100.0000%	\$0	\$82,098,502
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,121	P-47	\$0	-\$1,083,121	100.0000%	\$0	-\$1,083,121
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,649,601	P-48	\$0	\$10,649,601	100.0000%	\$0	\$10,649,601
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	P-49	\$0	-\$149,746	100.0000%	\$0	-\$149,746
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,640,412	P-50	\$0	\$3,640,412	100.0000%	\$0	\$3,640,412
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$50,043	P-51	\$0	-\$50,043	100.0000%	\$0	-\$50,043
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$401,035	P-52	\$0	\$401,035	100.0000%	\$0	\$401,035
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$5,596	P-53	\$0	-\$5,596	100.0000%	\$0	-\$5,596
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672		\$0	\$107,147,672		\$0	\$107,147,672
55		TOTAL STEAM PRODUCTION	\$387,031,320		\$0	\$387,031,320		\$0	\$355,299,855
56		RETIREMENT WORK IN PROGRESS-STEAM							
57		Steam Salvage & Removal Retirements not vet classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		TOTAL RETIREMENT WORK IN PROGRESS-STEAM	\$0		\$0	\$0		\$0	\$0
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,477,027	P-65	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	P-67	\$0	\$11,005,810	100.0000%	\$0	\$11,005,810
68	344.000	Other Prod Generators - Electric	\$3,402,740	P-68	\$0	\$3,402,740	100.0000%	\$0	\$3,402,740
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0	\$1,148,058	100.0000%	\$0	\$1,148,058
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743		\$0	\$17,638,743		\$0	\$17,638,743
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$1,343,649	P-72	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	P-73	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	P-75	\$0	\$4,030,947	100.0000%	\$0	\$4,030,947
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,718,245		\$0	\$6,718,245		\$0	\$6,718,245
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG.	\$11,376	P-79	\$0	\$11,376	100.0000%	\$0	\$11,376
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,707
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$0	\$442,781	100.0000%	\$0	\$442,781
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0	\$5,336,929	100.0000%	\$0	\$5,336,929
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	P-83	\$0	\$6,758,368	100.0000%	\$0	\$6,758,368
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	P-84	\$0	\$1,339,138	100.0000%	\$0	\$1,339,138
85	346.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0	\$20,000	100.0000%	\$0	\$20,000
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,299		\$0	\$15,355,299		\$0	\$15,355,299
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$0	\$39,712,287		\$0	\$39,712,287
88		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
89		Other Production-Salvage & Removal Retirements not classified	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0

St. Joseph Light and Power - Electric  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
91		TOTAL PRODUCTION PLANT	\$426,743,607		\$0	\$426,743,607		\$0	\$395,012,142
92		TRANSMISSION PLANT							
93	360.000	Transmission Land - Electric	\$377,163	P-93	\$0	\$377,163	100.0000%	\$0	\$377,163
94	360.010	Transmission Land Rights - Electric	\$1,942,471	P-94	\$0	\$1,942,471	100.0000%	\$0	\$1,942,471
95	360.040	Transmission Depreciable Land Rights	\$3,901	P-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	362.000	Transmission Structures and Improvments	\$582,240	P-96	\$0	\$582,240	100.0000%	\$0	\$582,240
97	363.000	Transmission Station Equipment	\$23,100,889	P-97	\$0	\$23,100,889	100.0000%	\$0	\$23,100,889
98	363.000	Transmission Station Equip - Iatan 2	\$618,203	P-98	\$0	\$618,203	100.0000%	\$0	\$618,203
99	365.000	Transmission Poles and Fixtures	\$15,970,873	P-99	\$0	\$15,970,873	100.0000%	\$0	\$15,970,873
100	366.000	Transmission Overhead Conductors	\$11,372,028	P-100	\$0	\$11,372,028	100.0000%	\$0	\$11,372,028
101	367.000	Transmission Underground Conduit	\$16,148	P-101	\$0	\$16,148	100.0000%	\$0	\$16,148
102	368.000	Transmission Underground Conductors	\$31,692	P-102	\$0	\$31,692	100.0000%	\$0	\$31,692
103		TOTAL TRANSMISSION PLANT	\$64,015,608		\$0	\$64,015,608		\$0	\$64,015,608
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	\$0	P-105	\$0	\$0	100.0000%	\$0	\$0
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$671,027	P-108	\$0	\$671,027	100.0000%	\$0	\$671,027
109	360.010	Distribution Land Rights	\$99,640	P-109	\$0	\$99,640	100.0000%	\$0	\$99,640
110	361.000	Distribution Structures & Improvements	\$2,468,746	P-110	\$0	\$2,468,746	100.0000%	\$0	\$2,468,746
111	362.000	Distribution Station Equipment	\$46,730,399	P-111	\$0	\$46,730,399	100.0000%	\$0	\$46,730,399
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	P-112	\$0	\$39,681,598	100.0000%	\$0	\$39,681,598
113	365.000	Distribution Overhead Conductors	\$29,822,284	P-113	\$0	\$29,822,284	100.0000%	\$0	\$29,822,284
114	366.000	Distribution Underground Circuit	\$8,945,236	P-114	\$0	\$8,945,236	100.0000%	\$0	\$8,945,236
115	367.000	Distribution Underground Conductors	\$23,870,056	P-115	\$0	\$23,870,056	100.0000%	\$0	\$23,870,056
116	368.000	Distribution Line Transformers	\$40,799,676	P-116	\$0	\$40,799,676	100.0000%	\$0	\$40,799,676
117	369.010	Distribution Services Overhead	\$4,470,296	P-117	\$0	\$4,470,296	100.0000%	\$0	\$4,470,296
118	369.020	Distribution Services Underground	\$11,440,618	P-118	\$0	\$11,440,618	100.0000%	\$0	\$11,440,618
119	370.000	Distribution Services - Meters	\$8,542,118	P-119	\$0	\$8,542,118	100.0000%	\$0	\$8,542,118
120	371.000	Distribution Customer Installation	\$4,784,014	P-120	\$0	\$4,784,014	100.0000%	\$0	\$4,784,014
121	373.000	Distribution Street Light and Signals	\$6,321,357	P-121	\$0	\$6,321,357	100.0000%	\$0	\$6,321,357
122		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$0	\$228,647,065		\$0	\$228,647,065
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	\$0	P-124	\$0	\$0	100.0000%	\$0	\$0
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
126		GENERAL PLANT							
127	389.000	General Land Electric	\$728,769	P-127	\$0	\$728,769	100.0000%	\$0	\$728,769
128	390.000	General Structures & Improv. Electric	\$8,054,907	P-128	\$0	\$8,054,907	100.0000%	\$0	\$8,054,907
129	391.000	General Office Furniture - Electric	\$369,641	P-129	-\$124,872	\$244,669	100.0000%	\$0	\$244,669
130	391.020	General Office Furn. - Comp. - Electric	\$1,157,781	P-130	-\$668,659	\$489,122	100.0000%	\$0	\$489,122
131	391.020	General Office Furn-Comp-Iatan 2	\$836	P-131	\$0	\$836	100.0000%	\$0	\$836
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	P-132	\$0	\$0	100.0000%	\$0	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	P-133	\$0	\$322,677	100.0000%	\$0	\$322,677
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	P-134	\$0	\$3,139,716	100.0000%	\$0	\$3,139,716
135	392.040	General Trans Trailers - Electric	\$133,480	P-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$940,621	P-136	\$0	\$940,621	100.0000%	\$0	\$940,621
137	392.050	General trans Med Trucks-Iatan 2	\$5,415	P-137	\$0	\$5,415	100.0000%	\$0	\$5,415
138	393.000	General Stores Equipment - Electric	\$205,530	P-138	-\$85,554	\$119,976	100.0000%	\$0	\$119,976
139	394.000	General Tools - Electric	\$1,790,420	P-139	-\$277,360	\$1,513,060	100.0000%	\$0	\$1,513,060
140	395.000	General Laboratory - Electric	\$490,645	P-140	-\$51,777	\$438,868	100.0000%	\$0	\$438,868
141	396.000	General Power Oper. Equip - Electric	\$565,682	P-141	\$0	\$565,682	100.0000%	\$0	\$565,682
142	397.000	General Communication - Electric	\$4,520,151	P-142	-\$370,683	\$4,149,468	100.0000%	\$0	\$4,149,468
143	398.000	General Misc Equipment-Electric	\$40,130	P-143	-\$9,385	\$30,745	100.0000%	\$0	\$30,745
144		TOTAL GENERAL PLANT	\$22,466,301		-\$1,588,290	\$20,878,011		\$0	\$20,878,011

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal	\$0	P-146	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified							
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$2,093	P-149	\$0	\$2,093	74.9600%	\$0	\$1,569
150	391.000	General Office Furniture - LR	\$461,738	P-150	-\$134,608	\$327,130	74.9600%	\$0	\$245,217
151	391.020	General Office Furniture Computer - LR	\$458,646	P-151	-\$295,991	\$162,655	74.9600%	\$0	\$121,926
152	391.040	General Office Furniture Software - LR	\$222,241	P-152	-\$9,811	\$212,430	74.9600%	\$0	\$159,238
153	392.000	General Trans Autos - LR	\$0	P-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$67,200	P-154	\$0	\$67,200	74.9600%	\$0	\$50,373
155	392.020	General Trans Heavy Trucks - LR	\$0	P-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$182,580	P-156	\$0	\$182,580	74.9600%	\$0	\$136,862
157	392.050	General Trans Med Trucks - LR	\$11,573	P-157	\$0	\$11,573	74.9600%	\$0	\$8,675
158	394.000	General Tools - LR	\$382,391	P-158	-\$36,587	\$345,804	74.9600%	\$0	\$259,215
159	395.000	General Laboratory - LR	\$355,059	P-159	-\$15,079	\$339,980	74.9600%	\$0	\$254,849
160	396.000	General Power Operated Equip - LR	\$898,632	P-160	\$0	\$898,632	74.9600%	\$0	\$673,615
161	397.000	General Communication - LR	\$308,048	P-161	\$0	\$308,048	74.9600%	\$0	\$230,913
162	398.000	General Misc. Equip - LR	\$12,091	P-162	-\$1,351	\$10,740	74.9600%	\$0	\$8,051
163		TOTAL GENERAL PLANT - LAKE ROAD	\$3,362,292		-\$493,427	\$2,868,865		\$0	\$2,150,503
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$104,395	P-165	\$0	\$104,395	100.0000%	\$0	\$104,395
166	391.000	General Office Furniture - Iatan	\$3,895	P-166	-\$1,535	\$2,360	100.0000%	\$0	\$2,360
167	391.020	General Office Furn Comp - Iatan	\$92,340	P-167	\$0	\$92,340	100.0000%	\$0	\$92,340
168	391.040	General Office Furn Software - Iatan	\$157,762	P-168	-\$157,762	\$0	100.0000%	\$0	\$0
169	397.000	General Communications - Iatan	\$725,038	P-169	\$0	\$725,038	100.0000%	\$0	\$725,038
170		TOTAL GENERAL PLANT - IATAN	\$1,083,430		-\$159,297	\$924,133		\$0	\$924,133
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removal- Retirements not classified	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
175	310.090	Industrial Steam Land	\$11,450	P-175	\$0	\$11,450	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	\$32,160	P-176	\$0	\$32,160	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$1,237,464	P-177	\$0	\$1,237,464	0.0000%	\$0	\$0
178	315.090	Industrial Steam Accessory	\$48,849	P-178	\$0	\$48,849	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$151,660	P-179	\$0	\$151,660	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,665,128	P-180	\$0	\$1,665,128	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$653,075	P-181	\$0	\$653,075	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$100,842	P-182	\$0	\$100,842	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$412,137	P-183	\$0	\$412,137	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,212,765		\$0	\$4,212,765		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	P-186	\$0	\$0	0.0000%	\$0	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-189	\$0	\$197,805	74.9600%	\$0	\$148,275
190	389.000	General Land Electric -Raytown	\$7,703	P-190	\$0	\$7,703	100.0000%	\$0	\$7,703
191	390.000	General Structures & Improve-Raytown	\$2,361,261	P-191	\$0	\$2,361,261	74.9600%	\$0	\$1,770,001
192	390.050	General Struct. Leasehold Improvements	\$0	P-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$493,945	P-193	-\$5,646	\$488,299	100.0000%	\$0	\$488,299
194	391.000	General Office Furn.-Raytown	\$599,949	P-194	\$0	\$599,949	74.9600%	\$0	\$449,722
195	391.020	General Office Furniture-Computer-CORP	\$1,064,505	P-195	-\$178,822	\$885,683	74.9600%	\$0	\$663,908
196	391.020	General Office Furn Comp-Raytown	\$782,976	P-196	\$0	\$782,976	74.9600%	\$0	\$586,919
197	391.040	General Office Furniture Software-CORP	\$4,301,289	P-197	-\$2,319,210	\$1,982,079	74.9600%	\$0	\$1,485,766

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
198	391.040	General Office Furn Software-Raytown	\$391,445	P-198	\$0	\$391,445	74.9600%	\$0	\$293,427
199	392.020	General Trans Heavy Trucks-Elec	\$0	P-199	\$0	\$0	74.9600%	\$0	\$0
200	392.040	General Trans. Trailers Electric	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	P-201	\$0	\$2,419	100.0000%	\$0	\$2,419
202	394.000	General Tools-Electric-Raytown	\$4,736	P-202	\$0	\$4,736	100.0000%	\$0	\$4,736
203	395.000	General Laboratory Equipment-ECORP	\$0	P-203	\$0	\$0	74.9600%	\$0	\$0
204	396.000	General Power Operated Equip.-Raytown	\$4,445	P-204	\$0	\$4,445	100.0000%	\$0	\$4,445
205	397.000	General Communication Equipment-CORP	\$91,695	P-205	\$0	\$91,695	100.0000%	\$0	\$91,695
206	397.000	General Communication-Raytown	\$168,978	P-206	\$0	\$168,978	74.9600%	\$0	\$126,666
207	398.000	General Miscellaneous Equipment-CORP	\$5,747	P-207	\$0	\$5,747	100.0000%	\$0	\$5,747
208	398.000	General Misc. Equipment-Raytown	\$9,824	P-208	\$0	\$9,824	74.9600%	\$0	\$7,364
209		TOTAL ECORP PLANT	\$10,488,622		-\$2,503,678	\$7,984,944		\$0	\$6,136,992
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet classified	\$0	P-211	\$0	\$0	74.9600%	\$0	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	390.000	Structures & Improvements-Electric-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216	390.050	Structures & Improvements-Leased-UCU	\$0	P-216	\$0	\$0	100.0000%	\$0	\$0
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	P-217	\$0	\$0	100.0000%	\$0	\$0
218	391.020	Gen-Office Furniture Computer-UCU	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	391.040	Gen Office Furniture Software-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	\$0
220	391.050	Gen Office Furniture System Development- UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222	392.050	Gen Transportation Equip-Med Trucks-Elec- UCU	\$0	P-222	\$0	\$0	100.0000%	\$0	\$0
223	394.000	Gen Tools-Electric-UCU	\$0	P-223	\$0	\$0	100.0000%	\$0	\$0
224	395.000	Gen Laboratory Equip-Elec-UCU	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	P-225	\$0	\$0	100.0000%	\$0	\$0
226	398.000	Gen Misc Equipment-Elec-UCU	\$0	P-226	\$0	\$0	100.0000%	\$0	\$0
227		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
228		TOTAL PLANT IN SERVICE	\$754,784,455		-\$4,744,692	\$750,039,763		\$0	\$745,441,679

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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-129	General Office Furniture - Electric	391.000		-\$124,872		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881		\$0	
P-130	General Office Furn. - Comp. - Electric	391.020		-\$668,659		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156		\$0	
P-138	General Stores Equipment - Electric	393.000		-\$85,554		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321		\$0	
P-139	General Tools - Electric	394.000		-\$277,360		\$0



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380		\$0	
P-140	General Laboratory - Electric	395.000		-\$51,777		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
P-142	General Communication - Electric	397.000		-\$370,683		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
P-143	General Misc Equipment-Electric	398.000		-\$9,365		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	

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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
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351		\$0	
P-150	General Office Furniture - LR	391.000		-\$134,608		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$134,608		\$0	
P-151	General Office Furniture Computer - LR	391.020		-\$295,991		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$295,991		\$0	
P-152	General Office Furniture Software - LR	391.040		-\$9,811		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$167,573		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$157,762		\$0	
P-158	General Tools - LR	394.000		-\$36,587		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$36,587		\$0	
P-159	General Laboratory - LR	395.000		-\$15,079		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079		\$0	
P-162	General Misc. Equip - LR	398.000		-\$1,351		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,351		\$0	
P-166	General Office Furniture - Iatan	391.000		-\$1,535		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535		\$0	
P-168	General Office Furn Software - Iatan	391.040		-\$157,762		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762		\$0	
P-193	General Office Furn. & Equipment-CORP	391.000		-\$5,819		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
P-195	General Office Furniture-Computer-CORP	391.020		-\$178,822		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
P-197	General Office Furniture Software-CORP	391.040		-\$2,319,210		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	
<b>Total Plant Adjustments</b>				<b>\$4,744,692</b>		<b>\$0</b>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,118,216	0.00%	\$0
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	0.00%	\$0
5	303.020	Misc Intangible Cap Software - Lake Road	\$262,360	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$3,677,125		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - LAKE ROAD			
10	310.000	Steam Production Land Elec - LR	\$29,174	0.00%	\$0
11	311.000	Steam Production Structures - LR	\$11,873,027	1.90%	\$225,588
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,980,087	2.16%	\$820,370
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,015,059	2.33%	\$373,151
16	315.000	Steam Production Access Equip - LR	\$2,892,481	2.37%	\$68,552
17	315.000	Steam Prod. Equip. - GSU	\$0	2.37%	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$348,287	2.90%	\$10,100
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$76,432,472		\$1,655,319
20		STEAM PRODUCTION IATAN 1			
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	0.00%	\$0
22	310.000	Steam Production Land - Iatan 1	\$249,279	0.00%	\$0
23	311.000	Steam Production Structures - Iatan 1	\$5,092,940	1.84%	\$93,710
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	1.84%	-\$279
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,594,484	2.04%	\$1,950,127
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	2.04%	-\$5,359
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	2.04%	\$9,287
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,070	2.30%	\$246,953
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,058,456	2.34%	\$258,768
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	2.34%	-\$502
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,804,420	2.49%	\$44,930

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32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356	-\$2,383	2.49%	-\$59
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,180,081		\$2,597,576
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- Iatan Common	\$12,812,668	1.84%	\$235,753
36	312.000	Steam Boiler Plant - Iatan Common	\$32,168,373	2.04%	\$656,235
37	314.000	Steam Turbogenerator - Iatan Common	\$581,658	2.30%	\$13,378
38	315.000	Steam Access Equip - Iatan Common	\$956,660	2.34%	\$22,386
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,271	2.49%	\$505
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,539,630		\$928,257
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,152	0.00%	\$0
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	0.00%	\$0
44	311.000	Steam Production Structures-Iatan 2	\$11,564,004	1.84%	\$212,778
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	1.84%	-\$2,773
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,098,502	2.04%	\$1,674,809
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,121	2.04%	-\$22,096
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,649,601	2.30%	\$244,941
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,640,412	2.34%	\$85,186
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$50,043	2.34%	-\$1,171
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$401,035	2.49%	\$9,986
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$5,596	2.49%	-\$139
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672		\$2,198,077
55		TOTAL STEAM PRODUCTION	\$355,299,855		\$7,379,229
56		RETIREMENT WORK IN PROGRESS-STEAM			
57		Steam Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0

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58		TOTAL RETIREMENT WORK IN PROGRESS-STEAM	\$0		\$0
59		NUCLEAR PRODUCTION			
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0
61		HYDRAULIC PRODUCTION			
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
63		OTHER PRODUCTION			
64		OTHER PRODUCTION PLANT			
65	341.000	Other Prod Structures - Electric	\$1,477,027	1.75%	\$25,848
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.09%	\$18,698
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	4.78%	\$526,078
68	344.000	Other Prod Generators - Electric	\$3,402,740	4.11%	\$139,853
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743		\$743,082
71		OTHER PRODUCTION-LANDFILL GAS TURBINE			
72	341.000	Other Prod Structures-Electric	\$1,343,649	1.75%	\$23,514
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	3.09%	\$41,519
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	4.11%	\$165,672
76	345.000	Other Prod Accessory Equip-Electric	\$0	2.84%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,718,245		\$230,705
78		OTHER PROD- RALPH GREEN			
79	340.000	Other Production Land Elec-RG	\$11,376	0.00%	\$0
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	1.75%	\$25,317
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	3.09%	\$13,682
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	4.81%	\$256,706
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	3.80%	\$256,818
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	2.85%	\$38,165
85	346.000	Other Prod. Misc Plant-RG	\$20,000	3.57%	\$714
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,299		\$591,402
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$1,565,189
88		RETIREMENTS WORK IN PROGRESS-PRODUCTION			

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89		Other Production-Salvage & Removal	\$0	0.00%	\$0
		Retirements not classified			
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
91		TOTAL PRODUCTION PLANT	\$395,012,142		\$8,944,418
92		TRANSMISSION PLANT			
93	350.000	Transmission Land - Electric	\$377,163	0.00%	\$0
94	350.010	Transmission Land Rights - Electric	\$1,942,471	0.00%	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	0.00%	\$0
96	352.000	Transmission Structures and Improvments	\$582,240	1.83%	\$10,655
97	353.000	Transmission Station Equipment	\$23,100,889	1.70%	\$392,715
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	1.70%	\$10,509
99	355.000	Transmission Poles and Fixtures	\$15,970,873	2.93%	\$467,947
100	356.000	Transmission Overhead Conductors	\$11,372,028	2.32%	\$263,831
101	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
102	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
103		TOTAL TRANSMISSION PLANT	\$54,015,608		\$1,146,721
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION			
105		Transmission-Salvage & Removal-Retirements	\$0	0.00%	\$0
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0
107		DISTRIBUTION PLANT			
108	360.000	Distribution Land Electric	\$671,027	0.00%	\$0
109	360.010	Distribution Land Rights	\$99,640	0.00%	\$0
110	361.000	Distribution Structures & Improvements	\$2,468,746	1.61%	\$39,747
111	362.000	Distribution Station Equipment	\$46,730,399	2.08%	\$971,992
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	3.89%	\$1,543,614
113	365.000	Distribution Overhead Conductors	\$29,822,284	2.18%	\$650,126
114	366.000	Distribution Underground Circuit	\$8,945,236	1.70%	\$152,069
115	367.000	Distribution Underground Conductors	\$23,870,056	2.49%	\$594,364
116	368.000	Distribution Line Transformers	\$40,799,676	3.45%	\$1,407,589
117	369.010	Distribution Services Overhead	\$4,470,296	3.64%	\$162,719
118	369.020	Distribution Services Underground	\$11,440,618	3.05%	\$348,939
119	370.000	Distribution Services - Meters	\$8,542,118	2.00%	\$170,842
120	371.000	Distribution Customer Installation	\$4,784,014	5.12%	\$244,942
121	373.000	Distribution Street Light and Signals	\$6,321,357	3.18%	\$201,019
122		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$6,487,962
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS			



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124		Distribution Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0
126		GENERAL PLANT			
127	389.000	General Land Electric	\$728,769	0.00%	\$0
128	390.000	General Structures & Improv. Electric	\$8,054,907	2.73%	\$219,899
129	391.000	General Office Furniture - Electric	\$244,669	5.00%	\$12,233
130	391.020	General Office Furn. - Comp. - Electric	\$489,122	12.50%	\$61,140
131	391.020	General Office Furn-Comp-latan 2	\$836	12.50%	\$105
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	11.25%	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	11.25%	\$36,301
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	11.25%	\$353,218
135	392.040	General Trans Trailers - Electric	\$133,480	11.25%	\$15,017
136	392.050	General Trans Med Trucks - Electric	\$940,621	11.25%	\$105,820
137	392.050	General trans Med Trucks-latan 2	\$5,415	11.25%	\$609
138	393.000	General Stores Equipment - Electric	\$119,976	4.00%	\$4,799
139	394.000	General Tools - Electric	\$1,513,060	4.00%	\$60,522
140	395.000	General Laboratory - Electric	\$438,868	3.30%	\$14,483
141	396.000	General Power Oper. Equip - Electric	\$565,682	4.45%	\$25,173
142	397.000	General Communication - Electric	\$4,149,468	3.70%	\$153,530
143	398.000	General Misc Equipment-Electric	\$30,745	4.00%	\$1,230
144		TOTAL GENERAL PLANT	\$20,878,011		\$1,064,079
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT			
146		General Plant Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0
148		GENERAL PLANT - LAKE ROAD			
149	390.000	General Structures - LR	\$1,569	2.73%	\$43
150	391.000	General Office Furniture - LR	\$245,217	5.00%	\$12,261
151	391.020	General Office Furniture Computer - LR	\$121,926	12.50%	\$15,241
152	391.040	General Office Furniture Software - LR	\$159,238	11.11%	\$17,691
153	392.000	General Trans Autos - LR	\$0	11.25%	\$0
154	392.010	General Trans Light Trucks - LR	\$50,373	11.25%	\$5,667
155	392.020	General Trans Heavy Trucks - LR	\$0	11.25%	\$0
156	392.040	General Trans Trailers	\$136,862	11.25%	\$15,397
157	392.050	General Trans Med Trucks - LR	\$8,675	11.25%	\$976
158	394.000	General Tools - LR	\$259,215	4.00%	\$10,369
159	395.000	General Laboratory - LR	\$254,849	3.30%	\$8,410
160	396.000	General Power Operated Equip - LR	\$673,615	4.45%	\$29,976
161	397.000	General Communication - LR	\$230,913	3.70%	\$8,544

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162	398.000	General Misc. Equip - LR	\$8,051	4.00%	\$322
163		TOTAL GENERAL PLANT - LAKE ROAD	\$2,150,503		\$124,897
164		GENERAL PLANT - IATAN			
165	390.000	General Structures & Impr-Elec	\$104,395	2.73%	\$2,850
166	391.000	General Office Furniture - Iatan	\$2,360	5.00%	\$118
167	391.020	General Office Furn Comp - Iatan	\$92,340	12.50%	\$11,543
168	391.040	General Office Furn Software - Iatan	\$0	11.11%	\$0
169	397.000	General Communications - Iatan	\$725,038	3.70%	\$26,826
170		TOTAL GENERAL PLANT - IATAN	\$924,133		\$41,337
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
172		General Plant-Salvage and Removal- Retirements not classified	\$0	0.00%	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT			
175	310.090	Industrial Steam Land	\$0	0.00%	\$0
176	311.090	Industrial Steam Structures	\$0	0.00%	\$0
177	312.090	Industrial Steam Boiler Plant	\$0	0.00%	\$0
178	315.090	Industrial Steam Accessory	\$0	0.00%	\$0
179	375.090	Industrial Steam Distribution	\$0	0.00%	\$0
180	376.090	Industrial Steam Mains	\$0	0.00%	\$0
181	379.090	Industrial Steam CTY Gate	\$0	0.00%	\$0
182	380.090	Industrial Steam Services	\$0	0.00%	\$0
183	381.090	Industrial Steam Services - Other	\$0	0.00%	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS			
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	0.00%	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0
188		ECORP PLANT			
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$148,275	0.00%	\$0
190	389.000	General Land Electric -Raytown	\$7,703	0.00%	\$0
191	390.000	General Structures & Improve-Raytown	\$1,770,001	2.22%	\$39,294
192	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$488,299	5.00%	\$24,415
194	391.000	General Office Furn.-Raytown	\$449,722	5.00%	\$22,486
195	391.020	General Office Furniture-Computer-CORP	\$663,908	12.50%	\$82,989

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
196	391.020	General Office Furn Comp-Raytown	\$586,919	12.50%	\$73,365
197	391.040	General Office Furniture Software-CORP	\$1,485,766	11.11%	\$165,069
198	391.040	General Office Furn Software-Raytown	\$293,427	11.11%	\$32,600
199	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
200	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	4.00%	\$97
202	394.000	General Tools-Electric-Raytown	\$4,736	4.00%	\$189
203	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
204	396.000	General Power Operated Equip.-Raytown	\$4,445	4.45%	\$198
205	397.000	General Communication Equipment-CORP	\$91,595	3.70%	\$3,389
206	397.000	General Communication-Raytown	\$126,666	3.70%	\$4,687
207	398.000	General Miscellaneous Equipment-CORP	\$5,747	4.00%	\$230
208	398.000	General Misc. Equipment-Raytown	\$7,364	4.00%	\$295
209		TOTAL ECORP PLANT	\$6,136,992		\$449,303
210		RETIREMENTS-WORK IN PROGRESS-ECORP			
211		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
213		UCU COMMON GENERAL PLANT			
214	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0
215	390.000	Structures & Improvements-Electric-UCU	\$0	0.00%	\$0
216	390.050	Structures & Improvements-Leased-UCU	\$0	0.00%	\$0
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	0.00%	\$0
218	391.020	Gen-Office Furniture Computer-UCU	\$0	0.00%	\$0
219	391.040	Gen Office Furniture Software-UCU	\$0	0.00%	\$0
220	391.050	Gen Office Furniture System Development-UCU	\$0	0.00%	\$0
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	0.00%	\$0
223	394.000	Gen Tools-Electric-UCU	\$0	0.00%	\$0
224	395.000	Gen Laboratory Equip-Elec-UCU	\$0	0.00%	\$0
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	0.00%	\$0
226	398.000	Gen Misc Equipment-Elec-UCU	\$0	0.00%	\$0
227		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
228		Total Depreciation	\$711,441,579		\$18,258,717

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$211,273	R-3	\$0	\$211,273	100.0000%	\$0	\$211,273
4	303.020	Misc Intangible Cap Software - Iatan 1	\$142,696	R-4	\$0	\$142,696	100.0000%	\$0	\$142,696
5	303.020	Misc Intangible Cap Software - Lake Road	\$141,742	R-5	\$0	\$141,742	74.9600%	\$0	\$106,250
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$495,711</b>		<b>\$0</b>	<b>\$495,711</b>		<b>\$0</b>	<b>\$460,219</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%	\$0	\$0
11	311.000	Steam Production Structures - LR	\$6,685,962	R-11	\$0	\$6,685,962	74.9600%	\$0	\$5,011,797
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	R-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$26,739,144	R-13	\$0	\$26,739,144	63.1700%	\$0	\$16,891,117
14	312.020	Steam Production Boiler AQC - LR	\$6,490,382	R-14	\$0	\$6,490,382	63.1700%	\$0	\$4,099,974
15	314.000	Steam Prod Turbogenerator - LR	\$10,135,650	R-15	\$0	\$10,135,650	99.9400%	\$0	\$10,129,569
16	315.000	Steam Production Access Equip - LR	\$3,183,137	R-16	\$0	\$3,183,137	74.9600%	\$0	\$2,386,079
17	315.000	Steam Prod. Equip. - GSU	\$0	R-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$185,204	R-18	\$0	\$185,204	47.6000%	\$0	\$88,157
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$53,419,479</b>		<b>\$0</b>	<b>\$53,419,479</b>		<b>\$0</b>	<b>\$38,606,693</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$7,742	R-21	\$0	\$7,742	100.0000%	\$0	\$7,742
22	310.000	Steam Production Land - Iatan 1	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Steam Production Structures - Iatan 1	\$2,710,606	R-23	\$0	\$2,710,606	100.0000%	\$0	\$2,710,606
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$209	R-24	\$0	-\$209	100.0000%	\$0	-\$209
25	312.000	Steam Production Boiler Plant - Iatan 1	\$30,553,586	R-25	\$0	\$30,553,586	100.0000%	\$0	\$30,553,586
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$4,020	R-26	\$0	-\$4,020	100.0000%	\$0	-\$4,020
27	312.020	Steam Production Boiler AQC - Iatan 1	\$48,754	R-27	\$0	\$48,754	100.0000%	\$0	\$48,754
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,610,941	R-28	\$0	\$7,610,941	100.0000%	\$0	\$7,610,941
29	315.000	Steam Prod Access Equip - Iatan 1	\$4,796,150	R-29	\$0	\$4,796,150	100.0000%	\$0	\$4,796,150
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$387	R-30	\$0	-\$387	100.0000%	\$0	-\$387
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$545,490	R-31	\$0	\$545,490	100.0000%	\$0	\$545,490
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$45	R-32	\$0	-\$45	100.0000%	\$0	-\$45
33		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$46,268,608</b>		<b>\$0</b>	<b>\$46,268,608</b>		<b>\$0</b>	<b>\$46,268,608</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$714,614	R-35	\$0	\$714,614	100.0000%	\$0	\$714,614
36	312.000	Steam Boiler Plant - Iatan Common	\$2,139,589	R-36	\$0	\$2,139,589	100.0000%	\$0	\$2,139,589
37	314.000	Steam Turbogenerator - Iatan Common	\$35,917	R-37	\$0	\$35,917	100.0000%	\$0	\$35,917
38	315.000	Steam Access Equip - Iatan Common	\$50,748	R-38	\$0	\$50,748	100.0000%	\$0	\$50,748
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$874	R-39	\$0	\$874	100.0000%	\$0	\$874
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$2,941,742</b>		<b>\$0</b>	<b>\$2,941,742</b>		<b>\$0</b>	<b>\$2,941,742</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$2,565	R-42	\$0	\$2,565	100.0000%	\$0	\$2,565
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$3,240	R-43	\$0	\$3,240	100.0000%	\$0	\$3,240
44	311.000	Steam Production Structures-Iatan 2	\$343,462	R-44	\$0	\$343,462	100.0000%	\$0	\$343,462
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$2,102	R-45	\$0	-\$2,102	100.0000%	\$0	-\$2,102

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46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$2,695,672	R-46	\$0	\$2,695,672	100.0000%	\$0	\$2,695,672
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$17,384	R-47	\$0	-\$17,384	100.0000%	\$0	-\$17,384
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$367,015	R-48	\$0	\$367,015	100.0000%	\$0	\$367,015
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$2,606	R-49	\$0	-\$2,606	100.0000%	\$0	-\$2,606
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$128,820	R-50	\$0	\$128,820	100.0000%	\$0	\$128,820
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$893	R-51	\$0	-\$893	100.0000%	\$0	-\$893
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$14,885	R-52	\$0	\$14,885	100.0000%	\$0	\$14,885
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$105	R-53	\$0	-\$105	100.0000%	\$0	-\$105
54		TOTAL STEAM PRODUCTION - IATAN 2	\$3,532,569		\$0	\$3,532,569		\$0	\$3,532,569
55		TOTAL STEAM PRODUCTION	\$106,162,398		\$0	\$106,162,398		\$0	\$91,349,612
56		RETIREMENT WORK IN PROGRESS-STEAM							
57		Steam Salvage & Removal Retirements not yet classified	-\$2,927,896	R-57	\$0	-\$2,927,896	100.0000%	\$0	-\$2,927,896
58		TOTAL RETIREMENT WORK IN PROGRESS-STEAM	-\$2,927,896		\$0	-\$2,927,896		\$0	-\$2,927,896
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,359,239	R-65	\$0	\$1,359,239	100.0000%	\$0	\$1,359,239
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	R-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$13,209,219	R-67	\$0	\$13,209,219	100.0000%	\$0	\$13,209,219
68	344.000	Other Prod Generators - Electric	\$3,278,432	R-68	\$0	\$3,278,432	100.0000%	\$0	\$3,278,432
69	345.000	Other Prod Accessory Equip - Electric	\$947,647	R-69	\$0	\$947,647	100.0000%	\$0	\$947,647
70		TOTAL OTHER PRODUCTION PLANT	\$19,399,645		\$0	\$19,399,645		\$0	\$19,399,645
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$13,166	R-72	\$0	\$13,166	100.0000%	\$0	\$13,166
73	342.000	Other Prod Fuel Holders-Electric	\$84,584	R-73	\$0	\$84,584	100.0000%	\$0	\$84,584
74	343.000	Other Prod Prime Movers-Electric	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$389,213	R-75	\$0	\$389,213	100.0000%	\$0	\$389,213
76	345.000	Other Prod Accessory Equip-Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$486,963		\$0	\$486,963		\$0	\$486,963
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	341.000	Other Prod. Structures Elec-RG	\$474,194	R-80	\$0	\$474,194	100.0000%	\$0	\$474,194
81	342.000	Other Prod. Fuel Holders Elec-RG	\$134,484	R-81	\$0	\$134,484	100.0000%	\$0	\$134,484
82	343.000	Other Prod. Prime Movers-RG	\$2,527,681	R-82	\$0	\$2,527,681	100.0000%	\$0	\$2,527,681
83	344.000	Other Prod. Generators Elec-RG	\$5,099,500	R-83	\$0	\$5,099,500	100.0000%	\$0	\$5,099,500
84	345.000	Other Prod. Access Elec-RG	\$926,228	R-84	\$0	\$926,228	100.0000%	\$0	\$926,228
85	346.000	Other Prod. Misc Plant-RG	\$3,765	R-86	\$0	\$3,765	100.0000%	\$0	\$3,765
86		TOTAL OTHER PROD- RALPH GREEN	\$9,165,852		\$0	\$9,165,852		\$0	\$9,165,852
87		TOTAL OTHER PRODUCTION	\$29,052,460		\$0	\$29,052,460		\$0	\$29,052,460
88		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
89		Other Production-Salvage & Removal Retirements not classified	-\$46,186	R-89	\$0	-\$46,186	100.0000%	\$0	-\$46,186

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90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$46,186		\$0	-\$46,186		\$0	-\$46,186
91		TOTAL PRODUCTION PLANT	\$132,240,776		\$0	\$132,240,776		\$0	\$117,427,990
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	350.010	Transmission Land Rights - Electric	\$0	R-94	\$0	\$0	100.0000%	\$0	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvments	\$268,583	R-96	\$0	\$268,583	100.0000%	\$0	\$268,583
97	353.000	Transmission Station Equipment	\$7,294,099	R-97	\$0	\$7,294,099	100.0000%	\$0	\$7,294,099
98	353.000	Transmission Station Equip - Iatan 2	\$23,233	R-98	\$0	\$23,233	100.0000%	\$0	\$23,233
99	355.000	Transmission Poles and Fixtures	\$8,807,838	R-99	\$0	\$8,807,838	100.0000%	-\$863,053	\$7,944,785
100	356.000	Transmission Overhead Conductors	\$6,384,788	R-100	\$0	\$6,384,788	100.0000%	\$0	\$6,384,788
101	357.000	Transmission Underground Conduit	\$5,649	R-101	\$0	\$5,649	100.0000%	\$0	\$5,649
102	358.000	Transmission Underground Conductors	\$32,425	R-102	\$0	\$32,425	100.0000%	\$0	\$32,425
103		TOTAL TRANSMISSION PLANT	\$22,810,516		\$0	\$22,810,516		-\$863,053	\$21,947,463
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	-\$143,554	R-105	\$0	-\$143,554	100.0000%	\$0	-\$143,554
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$143,554		\$0	-\$143,554		\$0	-\$143,554
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$0	R-108	\$0	\$0	100.0000%	\$0	\$0
109	360.010	Distribution Land Rights	\$0	R-109	\$0	\$0	100.0000%	\$0	\$0
110	361.000	Distribution Structures & Improvements	\$553,254	R-110	\$0	\$553,254	100.0000%	\$0	\$553,254
111	362.000	Distribution Station Equipment	\$19,014,363	R-111	\$0	\$19,014,363	100.0000%	\$0	\$19,014,363
112	364.000	Distribution Poles, Towers, & Fixtures	\$17,753,914	R-112	\$0	\$17,753,914	100.0000%	\$0	\$17,753,914
113	365.000	Distribution Overhead Conductors	\$10,500,680	R-113	\$0	\$10,500,680	100.0000%	\$0	\$10,500,680
114	366.000	Distribution Underground Circuit	\$2,260,016	R-114	\$0	\$2,260,016	100.0000%	\$0	\$2,260,016
115	367.000	Distribution Underground Conductors	\$5,520,743	R-115	\$0	\$5,520,743	100.0000%	\$0	\$5,520,743
116	368.000	Distribution Line Transformers	\$21,645,644	R-116	\$0	\$21,645,644	100.0000%	\$0	\$21,645,644
117	369.010	Distribution Services Overhead	\$3,650,615	R-117	\$0	\$3,650,615	100.0000%	\$0	\$3,650,615
118	369.020	Distribution Services Underground	\$5,624,101	R-118	\$0	\$5,624,101	100.0000%	\$0	\$5,624,101
119	370.000	Distribution Services - Meters	\$5,104,530	R-119	\$0	\$5,104,530	100.0000%	\$0	\$5,104,530
120	371.000	Distribution Customer Installation	\$2,704,285	R-120	\$0	\$2,704,285	100.0000%	\$0	\$2,704,285
121	373.000	Distribution Street Light and Signals	\$2,701,643	R-121	\$0	\$2,701,643	100.0000%	\$0	\$2,701,643
122		TOTAL DISTRIBUTION PLANT	\$97,033,788		\$0	\$97,033,788		\$0	\$97,033,788
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	-\$1,097,183	R-124	\$0	-\$1,097,183	100.0000%	\$0	-\$1,097,183
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$1,097,183		\$0	-\$1,097,183		\$0	-\$1,097,183
126		GENERAL PLANT							
127	389.000	General Land Electric	\$0	R-127	\$0	\$0	100.0000%	\$0	\$0
128	390.000	General Structures & Improv. Electric	\$2,090,555	R-128	\$0	\$2,090,555	100.0000%	\$1,125,881	\$3,216,436
129	391.000	General Office Furniture - Electric	-\$78,706	R-129	-\$124,872	-\$203,578	100.0000%	\$344,032	\$140,454
130	391.020	General Office Furn. - Comp. - Electric	\$636,531	R-130	-\$668,659	-\$32,128	100.0000%	\$294,233	\$262,105
131	391.020	General Office Furn-Comp-Iatan 2	\$80	R-131	\$0	\$80	100.0000%	\$0	\$80
132	392.000	Gen-Transp Eq-Autos-Elec	\$2,965	R-132	\$0	\$2,965	100.0000%	\$0	\$2,965
133	392.010	General Trans Light Trucks - Electric	\$183,825	R-133	\$0	\$183,825	100.0000%	\$0	\$183,825
134	392.020	General Trans. Heavy Trucks - Electric	\$1,563,032	R-134	\$0	\$1,563,032	100.0000%	\$0	\$1,563,032
135	392.040	General Trans Trailers - Electric	\$133,480	R-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$449,417	R-136	\$0	\$449,417	100.0000%	\$0	\$449,417
137	392.060	General trans Med Trucks-Iatan 2	\$2,624	R-137	\$0	\$2,624	100.0000%	\$0	\$2,624
138	393.000	General Stores Equipment - Electric	\$216,262	R-138	-\$85,554	\$130,698	100.0000%	-\$153,824	-\$23,126
139	394.000	General Tools - Electric	\$1,080,073	R-139	-\$277,360	\$802,713	100.0000%	-\$46,343	\$756,370
140	395.000	General Laboratory - Electric	\$288,490	R-140	-\$51,777	\$236,713	100.0000%	-\$82,584	\$154,129
141	396.000	General Power Oper. Equip - Electric	\$193,269	R-141	\$0	\$193,269	100.0000%	\$0	\$193,269
142	397.000	General Communication - Electric	\$565,793	R-142	-\$370,683	\$195,110	100.0000%	\$775,773	\$970,883
143	398.000	General Misc Equipment-Electric	\$37,209	R-143	-\$9,385	\$27,824	100.0000%	-\$9,327	\$18,497
144		TOTAL GENERAL PLANT	\$7,364,889		-\$1,588,290	\$5,776,599		\$2,247,841	\$8,024,440

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145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal	\$0	R-146	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified							
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$577	R-149	\$0	\$577	74.9600%	\$0	\$433
150	391.000	General Office Furniture - LR	\$266,075	R-150	-\$134,608	\$131,467	74.9600%	\$0	\$98,548
151	391.020	General Office Furniture Computer - LR	\$503,252	R-151	-\$295,991	\$207,261	74.9600%	\$0	\$155,363
152	391.040	General Office Furniture Software - LR	\$200,472	R-152	-\$9,811	\$190,661	74.9600%	\$0	\$142,919
153	392.000	General Trans Autos - LR	\$0	R-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$33,276	R-154	\$0	\$33,276	74.9600%	\$0	\$24,944
155	392.020	General Trans Heavy Trucks - LR	\$0	R-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$51,202	R-156	\$0	\$51,202	74.9600%	\$0	\$38,381
157	392.050	General Trans Med Trucks - LR	\$13,819	R-157	\$0	\$13,819	74.9600%	\$0	\$10,359
158	394.000	General Tools - LR	\$290,183	R-158	-\$36,587	\$253,596	74.9600%	\$0	\$190,096
159	395.000	General Laboratory - LR	\$290,681	R-159	-\$15,079	\$275,602	74.9600%	\$0	\$206,591
160	396.000	General Power Operated Equip - LR	\$120,238	R-160	\$0	\$120,238	74.9600%	\$0	\$90,130
161	397.000	General Communication - LR	\$14,415	R-161	\$0	\$14,415	74.9600%	\$0	\$10,805
162	398.000	General Misc. Equip - LR	\$8,184	R-162	-\$1,352	\$6,832	74.9600%	\$0	\$5,121
163		TOTAL GENERAL PLANT - LAKE ROAD	\$1,792,374		-\$493,428	\$1,298,946		\$0	\$973,690
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$3,365	R-165	\$0	\$3,365	100.0000%	\$0	\$3,365
166	391.000	General Office Furniture - Iatan	\$1,752	R-166	-\$1,535	\$217	100.0000%	\$0	\$217
167	391.020	General Office Furn Comp - Iatan	\$47,230	R-167	\$0	\$47,230	100.0000%	\$0	\$47,230
168	391.040	General Office Furn Software - Iatan	\$179,895	R-168	-\$157,762	\$22,133	100.0000%	\$1,277,254	\$1,299,387
169	397.000	General Communications - Iatan	\$78,568	R-169	\$0	\$78,568	100.0000%	\$0	\$78,568
170		TOTAL GENERAL PLANT - IATAN	\$310,810		-\$159,297	\$151,513		\$1,277,254	\$1,428,767
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removal-	\$0	R-172	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified							
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
175	310.090	Industrial Steam Land	\$0	R-175	\$0	\$0	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	-\$4,776	R-176	\$0	-\$4,776	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$142,166	R-177	\$0	\$142,166	0.0000%	\$0	\$0
178	315.090	Industrial Steam Accessory	-\$33,287	R-178	\$0	-\$33,287	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$57,917	R-179	\$0	\$57,917	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,087,434	R-180	\$0	\$1,087,434	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$283,998	R-181	\$0	\$283,998	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$101,476	R-182	\$0	\$101,476	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$258,892	R-183	\$0	\$258,892	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,893,820		\$0	\$1,893,820		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal	-\$100,615	R-186	\$0	-\$100,615	0.0000%	\$0	\$0
		Retirement not yet classified							
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$100,615		\$0	-\$100,615		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$77,227	R-189	\$0	\$77,227	74.9600%	\$0	\$57,889
190	389.000	General Land Electric -Raytown	\$0	R-190	\$0	\$0	100.0000%	\$0	\$0
191	390.000	General Structures & Improve-Raytown	-\$43,247	R-191	\$0	-\$43,247	74.9600%	\$682,588	\$650,170
192	390.050	General Struct. Leasehold Improvements	\$0	R-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$112,792	R-193	-\$5,646	\$107,146	100.0000%	\$437,124	\$544,270
194	391.000	General Office Furn.-Raytown	\$138,048	R-194	\$0	\$138,048	74.9600%	\$0	\$103,481
195	391.020	General Office Furniture-Computer-CORP	\$986,921	R-195	-\$178,822	\$808,099	74.9600%	\$1,190,447	\$1,796,198
196	391.020	General Office Furn Comp-Raytown	\$699,912	R-196	\$0	\$699,912	74.9600%	\$0	\$524,654
197	391.040	General Office Furniture Software-CORP	\$2,672,031	R-197	-\$2,319,210	\$352,821	74.9600%	\$2,457,387	\$2,721,862

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198	391.040	General Office Furn Software-Raytown	\$248,208	R-198	\$0	\$248,208	74.9600%	\$0	\$186,057
199	392.020	General Trans Heavy Trucks-Elec	\$0	R-199	\$0	\$0	74.9600%	\$0	\$0
200	392.040	General Trans. Trailers Electric	\$0	R-200	\$0	\$0	100.0000%	\$0	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,625	R-201	\$0	\$2,625	100.0000%	-\$1,326	\$1,299
202	394.000	General Tools-Electric-Raytown	\$5,259	R-202	\$0	\$5,259	100.0000%	\$3,495	\$8,754
203	395.000	General Laboratory Equipment-ECORP	\$0	R-203	\$0	\$0	74.9600%	\$3,180	\$3,180
204	396.000	General Power Operatored Equip.-Raytown	\$5,038	R-204	\$0	\$5,038	100.0000%	\$0	\$5,038
205	397.000	General Communication Equipment-CORP	-\$60,443	R-205	\$0	-\$60,443	100.0000%	\$668,686	\$598,243
206	397.000	General Communication-Raytown	-\$75,051	R-206	\$0	-\$75,051	74.9600%	\$0	-\$66,258
207	398.000	General Miscellaneous Equipment-CORP	\$5,975	R-207	\$0	\$5,975	100.0000%	\$11,058	\$17,033
208	398.000	General Misc. Equipment-Raytown	\$10,232	R-208	\$0	\$10,232	74.9600%	\$0	\$7,670
209		TOTAL ECORP PLANT	\$4,785,527		-\$2,503,678	\$2,281,849		\$5,442,639	\$7,169,540
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet classified	\$0	R-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	R-214	\$0	\$0	100.0000%	\$0	\$0
215	390.000	Structures & Improvements-Electric-UCU	-\$9,484	R-215	\$0	-\$9,484	100.0000%	\$0	-\$9,484
216	390.050	Structures & Improvements-Leased-UCU	-\$5,453	R-216	\$0	-\$5,453	100.0000%	\$0	-\$5,453
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-217	\$0	-\$66,320	100.0000%	\$0	-\$66,320
218	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-218	\$0	-\$1,652,394	100.0000%	\$0	-\$1,652,394
219	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-219	\$0	-\$1,553,646	100.0000%	\$0	-\$1,553,646
220	391.050	Gen Office Furniture System Development-UCU	-\$897,861	R-220	\$0	-\$897,861	100.0000%	\$0	-\$897,861
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-221	\$0	-\$55	100.0000%	\$0	-\$55
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	-\$491	R-222	\$0	-\$491	100.0000%	\$0	-\$491
223	394.000	Gen Tools-Electric-UCU	-\$5,196	R-223	\$0	-\$5,196	100.0000%	\$0	-\$5,196
224	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-224	\$0	-\$3,467	100.0000%	\$0	-\$3,467
225	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-225	\$0	-\$526,602	100.0000%	\$0	-\$526,602
226	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-226	\$0	-\$23,513	100.0000%	\$0	-\$23,513
227		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$4,744,482
228		TOTAL DEPRECIATION RESERVE	\$262,642,377		-\$4,744,633	\$257,897,744		\$5,404,681	\$248,480,678



St. Joseph Light and Power - Electric  
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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-99	Transmission Poles and Fixtures	355.000		\$0		-\$863,053
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$863,053	
R-128	General Structures & Improv. Electric	390.000		\$0		\$1,125,881
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,125,881	
R-129	General Office Furniture - Electric	391.000		-\$124,972		\$344,032
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$344,032	
R-130	General Office Furn. - Comp. - Electric	391.020		-\$668,869		\$294,233
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$294,233	

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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-138	<b>General Stores Equipment - Electric</b>	393.000		-\$85,554		-\$153,824
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$153,824	
R-139	<b>General Tools - Electric</b>	394.000		-\$277,380		-\$46,343
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$46,343	
R-140	<b>General Laboratory - Electric</b>	395.000		-\$51,777		-\$82,584
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997		\$0	

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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
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$82,584	
R-142	<b>General Communication - Electric</b>	<b>397.000</b>		<b>-\$370,683</b>		<b>\$775,773</b>
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$775,773	
R-143	<b>General Misc Equipment-Electric</b>	<b>398.000</b>		<b>-\$9,327</b>		<b>-\$9,327</b>
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$9,327	
R-150	<b>General Office Furniture - LR</b>	<b>391.000</b>		<b>-\$134,608</b>		<b>\$0</b>

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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
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$134,608		\$0	
	No Adjustment		\$0		\$0	
R-151	General Office Furniture Computer - LR	391.020		-\$295,991		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$295,991		\$0	
	No Adjustment		\$0		\$0	
R-152	General Office Furniture Software - LR	391.040		-\$9,811		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$167,573		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$157,762		\$0	
	No Adjustment		\$0		\$0	
R-158	General Tools - LR	394.000		-\$35,587		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$36,587		\$0	
	No Adjustment		\$0		\$0	
R-159	General Laboratory - LR	395.000		-\$15,079		\$0

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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
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079		\$0	
	No Adjustment		\$0		\$0	
R-162	General Misc. Equip - LR	398.000		-\$1,352		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,352		\$0	
	No Adjustment		\$0		\$0	
R-166	General Office Furniture - Iatan	391.000		-\$1,535		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535		\$0	
R-168	General Office Furn Software - Iatan	391.040		-\$157,762		\$1,277,254
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762		\$0	
	2. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,277,254	
R-191	General Structures & Improve-Raytown	390.000		\$0		\$682,588
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$682,588	
R-193	General Office Furn. & Equipment-CORP	391.000		-\$5,646		\$437,124

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$437,124	
R-195	General Office Furniture-Computer-CORP	391.020		\$173,822		\$1,190,447
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,190,447	
R-197	General Office Furniture Software-CORP	391.040		-\$2,319,210		\$2,457,387
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	

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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
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$2,457,387	
R-201	General Stores Equipment-Electric-CORP	393.000		\$0		-\$1,326
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$1,326	
R-202	General Tools-Electric-Raytown	394.000		\$0		\$3,495
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$3,495	
R-203	General Laboratory Equipment-ECORP	395.000		\$0		\$3,180
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$3,180	
R-205	General Communication Equipment-CORP	397.000		\$0		\$658,686
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$658,686	
R-207	General Miscellaneous Equipment-CORP	398.000		\$0		\$11,058
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$11,058	
<b>Total Reserve Adjustments</b>				<b>\$4,744,693</b>		<b>\$8,104,681</b>

St. Joseph Light and Power - Electric  
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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 incl employee withholdings	\$18,599,907	26.69	13.85	12.84	0.035167	\$654,103
3	Accrued Vacation	\$1,201,425	26.69	344.83	-318.14	-0.871616	-\$1,047,181
4	Sibley Coal	\$12,556,722	26.69	17.39	9.30	0.025479	\$319,933
5	Jeffrey Coal	\$4,991,690	26.69	16.64	10.05	0.027534	\$137,441
6	Iatan- Coal	\$7,599,234	26.69	43.69	-17.00	-0.046575	-\$353,934
7	Lake Road Coal & Freight	\$3,102,916	26.69	20.37	6.32	0.017315	\$53,727
8	Fuel - Purchased Gas and Oil	\$3,330,759	26.69	39.83	-13.14	-0.036000	-\$119,907
9	Purchased Power	\$14,513,791	26.69	34.50	-7.81	-0.021397	-\$310,552
10	Injuries and Damages	\$207,509	26.69	31.45	-4.76	-0.013041	-\$2,706
11	Pension Fund Payments	\$2,029,755	26.69	51.74	-25.05	-0.068630	-\$139,302
12	OPEB's	\$1,039,683	26.69	178.44	-151.75	-0.415753	-\$432,251
13	Cash Vouchers	\$35,305,251	26.69	30.00	-3.31	-0.009068	-\$320,148
14	TOTAL OPERATION AND MAINT. EXPENSE	\$104,478,642					-\$1,560,777
15	TAXES						
16	FICA - Employer Portion	\$1,323,939	26.69	13.63	13.06	0.035781	\$47,372
17	Federal/State Unemployment Taxes	\$265,337	26.69	75.88	-49.19	-0.134767	-\$35,759
18	City Franchise Taxes	\$4,051,611	11.49	38.63	-27.14	-0.074356	-\$301,262
19	Corporate Franchise	\$128,817	11.49	-76.00	87.49	0.239699	\$30,877
20	Property Tax	\$5,582,532	26.69	182.07	-155.38	-0.425699	-\$2,376,478
21	TOTAL TAXES	\$11,352,236					-\$2,635,250
22	OTHER EXPENSES						
23	Sales Taxes	\$3,462,369	11.49	22.00	-10.51	-0.028795	-\$99,699
24	TOTAL OTHER EXPENSES	\$3,462,369					-\$99,699
25	CWC REQ'D BEFORE RATE BASE OFFSETS						\$4,295,726
26	TAX OFFSET FROM RATE BASE						
27	Federal Tax Offset	\$5,257,364	26.69	45.63	-18.94	-0.051890	-\$272,805
28	State Tax Offset	\$843,590	26.69	45.63	-18.94	-0.051890	-\$43,774
29	City Tax Offset	\$0	26.69	45.63	-18.94	-0.051890	\$0
30	Interest Expense Offset	\$13,832,782	26.69	86.55	-59.86	-0.164000	-\$2,268,576
31	TOTAL OFFSET FROM RATE BASE	\$19,933,736					-\$2,585,155
32	TOTAL CASH WORKING CAPITAL REQUIRED						\$6,880,881



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Income Statement

Line Number	Category Description	B		C		D		E		F		G		H		I		J	
		Total Test Year	Test Year Labor	Test Year Non-Labor	Adjustments	Total Company Adjusted	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris. Non-Labor									
1	TOTAL OPERATING REVENUES	\$188,406,716	See Note (1)	See Note (1)	See Note (1)	\$188,406,716	\$556,980	\$172,756,984	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075	-\$25,988,076	\$72,173,999	\$665,636	\$69,666,977	\$1,065,542	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435	\$68,601,435
3	TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806	-\$636,887	\$4,680,919	\$0	\$4,680,919	\$87,539	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380	\$4,593,380
4	TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280	\$332,665	\$7,252,935	\$0	\$7,252,935	\$341,705	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230	\$6,911,230
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122	\$648,744	\$4,254,866	\$0	\$4,254,866	\$217,236	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630	\$4,037,630
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346	\$798,098	\$1,280,444	\$0	\$1,280,444	\$17,584	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860	\$1,262,860
7	TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889	\$4,746	\$56,635	\$0	\$56,635	\$4,746	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889	\$51,889
8	TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194	\$110,586	\$19,188,780	-\$70,578	\$17,522,976	\$297,499	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477	\$17,225,477
9	TOTAL DEPRECIATION EXPENSE	\$15,246,456	See Note (1)	See Note (1)	See Note (1)	\$15,246,456	\$2,966,666	\$18,258,717	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993	-\$381,532	\$1,346,461	\$194,316	\$1,540,777	\$0	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777	\$1,540,777
11	TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186	\$518,877	\$7,896,063	\$0	\$7,411,256	\$0	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256	\$7,411,256
12	TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891	-\$24,692,789	\$133,377,558	\$3,756,040	\$131,689,392	\$2,031,851	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824	\$111,398,824
13	NET INCOME BEFORE TAXES	\$30,436,369	\$0	\$0	\$0	\$55,029,158	-\$3,199,060	\$41,067,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL INCOME TAXES	\$184,729	See Note (1)	See Note (1)	See Note (1)	\$184,729	\$3,545,294	\$3,730,023	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,477,721	See Note (1)	See Note (1)	See Note (1)	\$6,477,721	\$678,599	\$6,672,325	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$23,773,919	\$0	\$0	\$0	\$48,366,708	-\$7,427,953	\$30,665,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$13,676,808	\$13,676,808
	1. To remove billed FAC revenue (Lyons)		\$0	\$0		\$0	-\$4,958,655	
	2. Update Period Adjustments (Wells/Cox)		\$0	\$0		\$0	\$6,886,374	
	3. Adjust for Excess Facilities (Wells)		\$0	\$0		\$0	-\$77,044	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$77,044	
	5. Adjustment for Billing Corrections (Cox)		\$0	\$0		\$0	\$19,449	
	6. Adjustment for Rate Switchers (Cox)		\$0	\$0		\$0	\$192,650	
	7. Annualization for Rate Change (Wells/Cox)		\$0	\$0		\$0	\$13,563,792	
	8. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$269,175	
	9. 365-Days Adjustment (Wells/Cox)		\$0	\$0		\$0	\$192,972	
	10. Annualization for Customer Growth (Lyons)		\$0	\$0		\$0	-\$80,354	
	11. To include a three-year amortization of the shortfall related to the L&P Phase in per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)		\$0	\$0		\$0	-\$1,870,245	
Rev-3	Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$8,853,016	\$8,853,016
	1. To adjust FCA and Unbilled electric revenue (Lyons)		\$0	\$0		\$0	-\$8,853,016	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	-\$76,843	-\$76,843
	1. To include adjustment reflecting SPP Loss Revenue and Net RNU. (Harris)		\$0	\$0		\$0	-\$76,843	
Rev-7	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$937,749	-\$937,749
	1. To annualize non-firm off-system sales revenue. (Harris)		\$0	\$0		\$0	-\$937,749	
Rev-9	Rev InterUN/Intra ST	447.031	\$0	\$0	\$0	\$0	-\$3,067,391	-\$3,067,391
	1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)		\$0	\$0		\$0	-\$3,067,391	
Rev-11	Other Oper Rev-Forf Disc	450.001	\$0	\$0	\$0	\$0	\$11,982	\$11,982
	1. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	\$11,982	
Rev-14	Revenues Transmission Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$197,011	-\$197,011
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE (Harris)		\$0	\$0		\$0	-\$197,011	
E-4	Steam Operation Supervision	500.000	\$109,533	\$26,843	\$136,376	\$0	\$116,527	\$116,527
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$109,533	\$0		\$0	\$0	

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	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$26,643		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	-\$15,032	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356. (Lyons)		\$0	\$0		\$0	\$131,559	
E-6	<b>Fuel Expense</b>	501.000	\$163,615	\$56,019	\$219,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$163,615	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense (Prenger)		\$0	\$929,520		\$0	\$0	
	3. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$873,502		\$0	\$0	
E-7	<b>Fuel Additives Limestone</b>	501.000	\$0	\$35,271	\$35,271	\$0	\$0	\$0
	1. To annualize fuel additives - Limestone (Prenger)		\$0	\$35,271		\$0	\$0	
E-8	<b>Fuel Additives Ammonia</b>	501.000	\$0	\$360,264	\$360,264	\$0	\$0	\$0
	1. To annualize fuel additives - Ammonia (Prenger)		\$0	\$360,264		\$0	\$0	
E-9	<b>Fuel Additives PAC</b>	501.000	\$0	-\$24,167	-\$24,167	\$0	\$0	\$0
	1. To annualize fuel additives - PAC (Prenger)		\$0	-\$24,167		\$0	\$0	
E-13	<b>Fuel Off-System Steam (bk20)</b>	501.030	\$0	-\$334,930	-\$334,930	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930		\$0	\$0	
E-20	<b>Steam Expenses</b>	502.000	\$285,068	\$0	\$285,068	\$0	\$200,506	\$200,506
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$285,068	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$244,453	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$0		\$0	-\$43,947	
E-22	<b>Steam Operations Electric Expense</b>	505.000	\$107,647	\$0	\$107,647	\$0	\$106	\$106
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$107,647	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$8,949	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$0		\$0	-\$8,843	
E-23	<b>Misc. Steam Power Operations</b>	506.000	\$77,001	\$0	\$77,001	\$0	\$99,934	\$99,934

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77,001	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$57,200	
	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-2010-0356 (Lvons)		\$0	\$0		\$0	\$42,734	
E-24	<b>Steam Power Operations Rents</b>	507.000	\$0	\$0	\$0	\$0	\$116	\$116
	1. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	-\$566	
	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-2010-0356 (Lvons)		\$0	\$0		\$0	\$682	
E-25	<b>Allowances</b>	509.000	\$0	\$31,159	\$31,159	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$31,159		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-29	<b>Maint. Superv. &amp; Eng - Steam Power</b>	510.000	\$96,313	\$0	\$96,313	\$0	\$10,198	\$10,198
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$96,313	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$12,807	
	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-2010-0356 (Lvons)		\$0	\$0		\$0	-\$2,609	
E-30	<b>Maint. Of Structures - Steam Power</b>	511.000	\$24,666	\$0	\$24,666	\$0	\$73,891	\$73,891
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,666	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$53,891	
	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-2010-0356 (Lvons)		\$0	\$0		\$0	\$19,690	
E-31	<b>Maint. Of Boiler Plant - Steam Power</b>	512.000	\$197,193	\$0	\$197,193	\$0	\$80,836	\$80,836
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$197,193	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$127,968	
	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-2010-0356 (Lvons)		\$0	\$0		\$0	-\$47,132	
E-33	<b>Maint. Of Electric Plant - Steam Power</b>	513.000	\$28,436	\$0	\$28,436	\$0	\$61,103	\$61,103
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$28,436	\$0		\$0	\$0	

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	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$64,498	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$0		\$0	\$16,605	
E-34	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$3,154	\$0	\$3,154	\$0	\$2,729	\$2,729
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,154	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$2,164	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$0		\$0	\$565	
E-43	Other Generation Fuel	547.000	\$0	\$2,020,939	\$2,020,939	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	\$2,020,939		\$0	\$0	
E-44	Fuel On-System Other Prod	547.020	\$0	\$815,795	\$815,795	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	\$815,795		\$0	\$0	
E-45	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	-\$612,669	-\$612,669	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$612,669		\$0	\$0	
E-46	Fuel Other InterUNintra ST/bk11	547.039	\$0	-\$226,711	-\$226,711	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$226,711		\$0	\$0	
E-47	Fuel Handling CT Gas Purch	547.102	\$447	\$0	\$447	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$447	\$0		\$0	\$0	
E-48	Other Power Generation Expense	548.000	\$40,591	\$0	\$40,591	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$40,591	\$0		\$0	\$0	
E-52	Maintenance of Supervision and Engineer	551.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13	\$0		\$0	\$0	
E-53	Other Generation Maint. Struct CT	552.000	\$1,841	\$17,870	\$19,711	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$17,870		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,841	\$0		\$0	\$0	

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E-54	Other Generation Maint CT	553.000	\$8,949	\$48,303	\$57,252	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$48,303		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,949	\$0		\$0	\$0	
E-55	Other Generation Maint Misc Exp.	554.000	\$1,626	\$180	\$1,806	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$180		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,626	\$0		\$0	\$0	
E-59	Purch Pwr-Energy & Cpcy Pur-AI	555.000	\$0	-\$7,904,750	-\$7,904,750	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$7,904,750		\$0	\$0	
E-61	Purchased Power On-sys (bk10)	555.020	\$0	-\$16,216,360	-\$16,216,360	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$16,216,360		\$0	\$0	
E-64	Purchased Power Off-System Sales	555.030	\$0	-\$2,869,044	-\$2,869,044	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$2,869,044		\$0	\$0	
E-65	Purchased Power Off-System Interunit	555.031	\$0	-\$467,727	-\$467,727	\$0	\$0	\$0
	1. To remove interunit off-system sales costs. (Harris)		\$0	-\$467,727		\$0	\$0	
E-66	Purchase Power Intrastate (bk11)	555.032	\$0	-\$1,968,579	-\$1,968,579	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$1,968,579		\$0	\$0	
E-68	System Control and Load Dispatch	556.000	\$21,377	\$0	\$21,377	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,377	\$0		\$0	\$0	
E-69	Other Production Expenses	557.000	\$57,210	-\$281	\$56,929	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$57,210	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$281		\$0	\$0	
E-74	Transmission Oper Suprv and Engrg	560.000	\$17,000	\$2,989	\$19,989	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$17,000	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,989		\$0	\$0	
E-75	Transmission Operations Expense	561.000	\$14,293	\$1,006,518	\$1,020,811	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$14,299	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$109,616		\$0	\$0	
E-76	Transmission Oper- Station Expenses	562.000	\$20,455	\$0	\$20,455	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$20,455	\$0		\$0	\$0	
E-77	Transmission Oper-OH Line Expense	563.000	\$1,998	\$0	\$1,998	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$1,998	\$0		\$0	\$0	
E-78	Transmission of Electricity by Others	565.000	\$0	-\$920,264	-\$920,264	\$0	\$0	\$0
	1. To annualize Account 565 Transmission Expenses (Hyneman)		\$0	-\$920,264		\$0	\$0	
E-82	Transmission Oper Misc Expense	566.000	\$21,955	\$0	\$21,955	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$21,955	\$0		\$0	\$0	
E-84	Misc. Transmission Expenses	575.000	\$0	\$74,223	\$74,223	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$74,223		\$0	\$0	
E-87	Maintenance of Supervision and Engineering	568.000	\$0	\$651	\$651	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$651		\$0	\$0	
E-88	Trans Maintenance of Structures	569.000	\$518	\$20,074	\$20,592	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$20,074		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$518	\$0		\$0	\$0	
E-89	Trans Maintenance of Station Equipment	570.000	\$10,034	-\$31,159	-\$20,125	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,159		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$10,034	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$176		\$0	\$0	
E-90	Trans Maintenance of Overhead Lines	571.000	\$1,048	\$19,433	\$20,481	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$19,433		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$1,048	\$0		\$0	\$0	

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E-91	Trans Maintenance of Underground Lines	572.000	\$0	\$10	\$10	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$10		\$0	\$0	
E-92	Trans Maintenance of Misc. Trans Plant	573.000	\$232	-\$175	\$57	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$175		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$232	\$0		\$0	\$0	
E-97	Distrb Oper - Supr & Engineering	580.000	\$29,142	\$24,727	\$53,869	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$29,142	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$24,727		\$0	\$0	
E-98	Distrb Oper - Load Dispatching	581.000	\$7,551	\$0	\$7,551	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$7,551	\$0		\$0	\$0	
E-99	Distrb Oper - Station Expense	582.000	\$3,217	\$0	\$3,217	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$3,217	\$0		\$0	\$0	
E-100	Distrb Oper OH Line Expense	583.000	-\$4,907	\$19	-\$4,888	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		-\$4,907	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$19		\$0	\$0	
E-101	Distrb Oper UG Line Expense	584.000	\$15,330	\$9	\$15,339	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$15,330	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$9		\$0	\$0	
E-102	Distrb Oper Street Light & Signal Expense	585.000	\$317	\$0	\$317	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$317	\$0		\$0	\$0	
E-103	Distrb Oper Meter Expense	586.000	\$43,276	\$0	\$43,276	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$43,276	\$0		\$0	\$0	
E-104	Distrb Oper Customer Install Expense	587.000	\$5,446	\$0	\$5,446	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$5,446	\$0		\$0	\$0	



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E-105	Distr Oper Miscl Distr Expense	588.000	\$135,735	-\$937	\$135,098	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$135,735	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$93		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenqer)		\$0	-\$730		\$0	\$0	
E-110	Distrb Maint-Suprv & Engineering	590.000	\$765	-\$1,204	\$1,969	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$1,204		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$765	\$0		\$0	\$0	
E-111	Distrb Maint-Structures	591.000	\$7,970	-\$33,403	-\$41,373	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$33,403		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$7,970	\$0		\$0	\$0	
E-112	Distrb Maint-Station Equipment	592.000	\$18,112	-\$28,917	-\$10,805	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$28,917		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$18,112	\$0		\$0	\$0	
E-113	Distrb Maint-OH lines	593.000	\$39,733	-\$22,602	\$17,131	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,602		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$39,733	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenqer)		\$0	\$19		\$0	\$0	
E-114	Distrb Maint-Maint Undergrnd Lines	594.000	\$9,220	-\$6,206	\$3,014	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$9,220	\$0		\$0	\$0	
E-115	Distrb Maint-Maint Line Transformer	595.000	\$9,806	-\$4,105	\$5,701	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,105		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenqer)		\$9,806	\$0		\$0	\$0	

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E-116	Distrib Maint- Maint St Lights/Signal	598.000	\$5,214	\$15,156	\$20,370	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,156		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,214	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	597.000	\$8,124	-\$5,555	\$2,669	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,124	\$0		\$0	\$0	
E-118	Distrib Maint-Maint Misc! Distrib Pln	598.000	\$7,654	-\$15,565	-\$7,911	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,565		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,654	\$0		\$0	\$0	
E-123	Customer Acct Superv Exp	901.000	\$14,016	\$2,878	\$16,894	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,016	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,878		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902.000	\$82,174	\$0	\$82,174	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,174	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903.000	\$117,542	\$50,259	\$167,801	\$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	\$50,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,542	\$0		\$0	\$0	
E-126	Uncollectible Accounts Expense	904.000	\$0	\$213,911	\$213,911	\$0	\$0	\$0
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$213,911		\$0	\$0	
E-127	Misc. Customer Accts Expense	905.000	\$3,504	-\$164,460	-\$160,956	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,504	\$0		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	-\$164,460		\$0	\$0	
E-130	Customer Service Superv. Exp	907.000	\$3,621	\$0	\$3,621	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,621	\$0		\$0	\$0	

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E-131	Customer Assistance Expense	908.000	\$1,293	\$421,105	\$422,398	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral (Lyons)		\$0	\$198,881		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,293	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	Instructional Advertising Expense	909.000	\$1,654	\$12,128	\$13,782	\$0	\$0	\$0
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,654	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$8,942		\$0	\$0	
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	Misc Customer Accounts and Info Exp	910.000	\$11,016	\$46,287	\$57,297	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,016	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,091		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through March 31, 2012 (Lyons)		\$0	\$120,234		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$224,990		\$0	\$0	
E-136	Sales Supervision	911.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11	\$0		\$0	\$0	
E-137	Sales Expense	912.000	\$4,475	\$0	\$4,475	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,475	\$0		\$0	\$0	
E-139	Misc. Sales Expense	916.000	\$260	\$0	\$260	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$260	\$0		\$0	\$0	
E-143	Admin & Gen-Administrative Salaries Allocated	920.000	\$295,190	\$1,281,339	\$1,576,529	\$0	\$0	\$0

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	1. To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hyneman)		\$0	-\$819,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$295,190	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$32,898		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$74,208	-\$74,208	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-146	A & G Expenses	921.000	\$2	-\$22,768	-\$22,766	\$0	-\$165	-\$165
	1. To remove employee separation (OVRS) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$14,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	
	8. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$1,506	
	9. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$0		\$0	-\$2,211	
E-147	A & G Expenses Transferred	922.000	-\$7,997	\$0	-\$7,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$7,997	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	KCPL Bill of Common Use Plant	922.050	\$0	\$3,348	\$3,348	\$0	\$0	\$0
	1. To include an annualized level of lease expense-Electricity and Employee Subsidized Parking (Prenger)		\$0	\$3,348		\$0	\$0	
E-149	Outside Services Employed-Allocated	923.000	\$0	-\$118,099	-\$118,099	\$0	\$0	\$0

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	1. To reflect L&P Adj. CS-11 to remove Goldman Sachs consulting fees and executive consulting fees. (Majors)		\$0	-\$119,099		\$0	\$0	
E-150	Outside Services Employed-Amortization of Merger Transition-100%	923.000	\$0	-\$163,257	-\$163,257	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$163,257		\$0	\$0	
E-153	Property Insurance	924.000	\$0	\$8,830	\$8,830	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$8,830		\$0	\$0	
E-154	Injuries and Damages	925.000	-\$1,450	-\$623,793	-\$623,243	\$0	\$0	\$0
	1. To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,450	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation. (Majors)		\$0	\$110,643		\$0	\$0	
	4. To include an annualized level of insurance expense. (Gaskins)		\$0	-\$11,794		\$0	\$0	
E-155	Employee Pensions and Benefits-Allocated	926.000	\$2,139	\$2,306,483	\$2,308,622	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,139	\$0		\$0	\$0	
	2. To adjust test year to an annualized level of 401k expenses (Prenger)		\$0	\$103,280		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$378,886		\$0	\$0	
	4. To remove SERP payments charged to L&P from KCPL and Aquila. (Hyneman)		\$0	-\$242,269		\$0	\$0	
	5. To annualize Account 926 FAS 106 GMO-L&P OPEB expense (Hyneman)		\$0	\$23,297		\$0	\$0	
	6. To annualize L&P pension expense as an allocation of total GPE FAS 87 pension expense (Hyneman)		\$0	\$2,043,289		\$0	\$0	
E-156	Employee Pensions and Benefits-Electric-100%	926.000	\$0	\$0	\$0	\$0	\$246,729	\$246,729
	1. To annualize 3/31/2012 L7P ERISA pension asset balance over 60 months (Hyneman)		\$0	\$0		\$0	\$246,729	
E-164	Reg Comm Exp-Mo Proceeding-Elec-100%	928.011	\$27,047	-\$218,611	-\$245,565	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,047	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355. (Majors)		\$0	-\$36,984		\$0	\$0	

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	4. To reflect L&P Adj. CS-11 to remove over-amortization of 2007 rate case expenses. (Majors)		\$0	-\$36,438		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$18,844		\$0	\$0	
	6. To include current level of PSC Assessment (Prenger)		\$0	\$51,395		\$0	\$0	
	7. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$85,897		\$0	\$0	
	8. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$269,487		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$76,129		\$0	\$0	
E-166	Reg Comm Exp- FERC Proceedings	928.023	\$1,498	\$4,676	\$6,174	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,498	\$0		\$0	\$0	
	2. To include current level of FERC Assessment (Prenger)		\$0	\$4,676		\$0	\$0	
E-167	Reg. Comm. Load Research	928.030	\$439	\$0	\$439	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$439	\$0		\$0	\$0	
E-168	Reg. Comm. Misc Tariff Filing	928.040	\$2,074	\$0	\$2,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,074	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930.000	\$1,036	-\$35,072	-\$34,036	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,036	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$26,345		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$4		\$0	\$0	
	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$8,723		\$0	\$0	
E-171	General Advertising Expense	930.100	\$680	-\$8,593	-\$7,913	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$680	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	
E-172	Admin & General Expense-Rents	931.000	\$0	-\$145,894	-\$145,894	\$0	-\$316,602	-\$316,602
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,540	

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	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$129,578		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	\$0		\$0	-\$39,062	
E-173	A&G Transportation Expense	933.000	\$0	-\$591,690	-\$591,690	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$591,690		\$0	\$0	
E-176	Maint. Of General Plant	835.000	\$1,233	-\$1,330	-\$97	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,233	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-181	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$2,966,666	\$2,966,666
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,966,666	
E-189	Amortization of Intangible Plant-Software	705.011	\$0	-\$667,067	-\$667,067	\$0	\$0	\$0
	1. To Include amortization of Intangible Plant (Gaskins)		\$0	\$667,067		\$0	\$0	
E-190	Amortization of Other Plant (Iatan Bridge)	705.011	\$0	-\$11,025	-\$11,025	\$0	\$0	\$0
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,025		\$0	\$0	
E-191	Amortization Expense-Misc Non-Plant (Ice Storm)	705.011	\$0	-\$1,059,624	-\$1,059,624	\$0	\$0	\$0
	1. To remove amortization expense associated with the 2007 Ice Storm through the True Up Period, August 31, 2012. (Lyons)		\$0	-\$1,059,624		\$0	\$0	
E-192	Iatan 1/Common Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$91,666	\$91,666
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$0	\$0		\$0	\$54,686	
	2. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)		\$0	\$0		\$0	\$37,164	
E-193	Iatan 2/Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$102,468	\$102,468
	1. To annualize the amortization of Iatan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	
	2. To amortize Iatan Unit 2 Regulatory Asset "Vintage 2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,312	
E-204	Property Taxes - Elec-Allocated	708.120	\$0	\$390,740	\$390,740	\$0	\$0	\$0

St. Joseph Light and Power - Electric  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
E-206	F.I.C.A. Taxes-Elec	708.142	\$0	\$128,137	\$128,137	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$177,619		\$0	\$0	
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-212	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$3,545,294	\$3,545,294
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,545,294	
	No Adjustment		\$0	\$0		\$0	\$0	
E-215	Deferred Income Taxes - Def. Inc. Tax	710.110	\$0	\$0	\$0	\$0	-\$2,157,228	-\$2,157,228
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,157,228	
E-216	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$3,640	\$3,640
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,640	
E-218	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$2,832,187	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	\$556,980	\$556,980
<b>Total Operating &amp; Maint. Expense</b>			\$2,215,381	-\$26,808,170	-\$24,592,789	\$0	\$1,879,933	\$7,979,933



St. Joseph Light and Power - Electric  
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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		\$41,067,592	\$45,265,787	\$47,236,509	\$49,286,517
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,258,717	\$18,258,717	\$18,258,717	\$18,258,717
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,065
5	Book Amortization Expense		\$784,343	\$784,343	\$784,343	\$784,343
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,084,125	\$19,084,125	\$19,084,125	\$19,084,125
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.9710%	\$13,832,782	\$13,832,782	\$13,832,782	\$13,832,782
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,194,506	\$50,194,506	\$50,194,506	\$50,194,506
12	NET TAXABLE INCOME		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,136
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,136
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$522,077	\$741,119	\$843,590	\$948,619
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$9,435,134	\$13,414,287	\$15,282,538	\$17,227,517
18	Federal Income Tax at the Rate of	See Tax Table	\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,457
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,457
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,136
24	Deduct Federal Income Tax at the Rate of	50.000%	\$1,603,973	\$2,297,500	\$2,628,682	\$2,998,229
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$8,353,238	\$11,857,906	\$13,497,446	\$15,177,907
27	Missouri Income Tax at the Rate of	6.250%	\$522,077	\$741,119	\$843,590	\$948,619
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,136
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,136
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,457
36	State Income Tax		\$522,077	\$741,119	\$843,590	\$948,619
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,730,023	\$5,336,119	\$6,100,954	\$6,945,076
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,911,502	\$6,911,502	\$6,911,502	\$6,911,502
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,432
42	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
43	Amort Fed Def Inc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,745
44	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$6,672,325	\$6,672,325	\$6,672,325	\$6,672,325
46	TOTAL INCOME TAX		\$10,402,348	\$12,008,444	\$12,773,279	\$13,617,401

St. Joseph Light and Power - Electric  
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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C Adjustments					H Load Growth
		D TY As Billed kWh Sales	E Billing Adjustments	F Weather Adjustment	G Large Cust Rate Switch/Annualiza tion	H 365- Day Adjustment	
1	NATIVE LOAD						
2	Missouri Retail	2,109,428,218	183,449	11,897,241	3,290,400	323,479	-4,260,179
3	Wholesale	0	0	0		0	0
4	Non-Missouri Retail	0	0			0	0
5	Firm Capacity Customers	0	0			0	0
6	Company use	0	0			0	0
7	TOTAL NATIVE LOAD	2,109,428,218	183,449			323,479	-4,260,179
8	LOSSES						6.42%
9	NET SYSTEM INPUT						

St. Joseph Light and Power - Electric  
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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
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Federal Tax Table						
Federal Income Taxes			\$9,435,134	\$13,414,287	\$15,282,538	\$17,227,517
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			\$3,094,046	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$0	\$1,195,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$0	\$0	\$107,364	\$846,456
35% > \$18,333,333			\$0	\$0	\$0	\$0
<b>Total Federal Income Taxes</b>			<b>\$3,207,946</b>	<b>\$4,595,000</b>	<b>\$5,257,364</b>	<b>\$5,996,456</b>

St. Joseph Light and Power - Electric  
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,350,043,000</b>	<b>100.00%</b>		<b>7.143%</b>	<b>7.402%</b>	<b>7.661%</b>
8	PreTax Cost of Capital				9.642%	10.056%	10.470%

St. Joseph Light and Power - Electric  
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Summary of Net System Input Components

A	B	I
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,120,862,608
3	Wholesale	0
4	Non-Missouri Retail	0
5	Firm Capacity Customers	0
6	Company use	0
7	TOTAL NATIVE LOAD	2,120,862,608
8	LOSSES	145,501,000
9	NET SYSTEM INPUT	2,266,363,608

St. Joseph Light and Power - Electric  
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Test Year 12 Months Ending September 30, 2011  
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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Update Period Adjustment	E Adjustments		G Adjustment for Rate Switchers	H Annualization for Rate Change
				Adjust for Excess Facilities	Adjustment for Billing Corrections		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$65,229,164	\$1,614,459	-\$300	\$0	\$0	\$5,548,074
4	Small General Service	\$11,349,025	\$528,831	-\$2,849	\$0	\$0	\$996,811
5	Large General Service	\$25,975,228	\$1,120,992	-\$534	\$0	\$0	\$2,397,588
6	Large Power	\$43,429,905	\$3,381,047	-\$71,885	\$19,449	\$192,650	\$4,306,065
7	Lighting	\$3,387,832	\$241,046	-\$1,476	\$0	\$0	\$315,254
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$149,371,154	\$6,886,375	-\$77,044	\$19,449	\$192,650	\$13,563,792
9	OTHER RATE REVENUE						
10	Adjust to G/L	\$69,160	\$0	\$0	\$0	\$0	\$0
11	Excess Facilities Charges	\$0	\$0	\$77,044	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	\$69,160	\$0	\$77,044	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$149,440,314	\$6,886,375	\$0	\$19,449	\$192,650	\$13,563,792

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
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Rate Revenue Summary

A Line Number	B Description	I Weather Adjustment	J 365-Days Adjustment	K Annualization for Customer Growth	L Total Adjustments	M MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	-\$285,719	\$481,245	\$19,084	\$7,376,843	\$72,606,007
4	Small General Service	-\$5,599	\$25,088	\$0	\$1,542,282	\$12,891,307
5	Large General Service	\$22,143	-\$74,033	-\$99,438	\$3,366,718	\$29,341,946
6	Large Power	\$0	-\$239,329	\$0	\$7,587,997	\$51,017,902
7	Lighting	\$0	\$0	\$0	\$554,824	\$3,942,656
8	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$269,175	\$192,971	-\$80,354	\$20,428,664	\$169,799,818
9	OTHER RATE REVENUE					
10	Adjust to G/L	\$0	\$0	\$0	\$0	\$69,160
11	Excess Facilities Charges	\$0	\$0	\$0	\$77,044	\$77,044
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$77,044	\$146,204
13	TOTAL MISSOURI RATE REVENUES	-\$269,175	\$192,971	-\$80,354	\$20,505,708	\$169,946,022

**St. Joseph Light and Power - Electric**  
**Case No. ER-2012-0175**  
**Test Year 12 Months Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Executive Case Summary**

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$172,756,984
2	Total Missouri Rate Revenue By Rate Schedule	\$169,946,022
3	Missouri Retail kWh Sales	2,120,862,608
4	Average Rate (Cents per kWh)	8.013
5	Annualized Customer Number	64,810
6	Profit (Return on Equity)	\$20,630,447
7	Interest Expense	\$13,832,782
8	Annualized Payroll	\$2,031,851
9	Utility Employees	3,055
10	Depreciation	\$18,258,717
11	Net Investment Plant	\$462,960,901
12	Pensions	\$8,146,110