

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2014-0370
Date Prepared: July 7, 2015



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY
True Up Direct Filing July 7, 2015
Test Year Ending March 31, 2014
Update Period of December 31, 2014
True Up Period of May 31, 2015

CASE NO. ER-2014-0370

Jefferson City, MO
July 2015

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

Line Number	A Description	B 7.28% Return	C 7.40% Return	D 7.53% Return
1	Net Orig Cost Rate Base	\$2,584,119,330	\$2,584,119,330	\$2,584,119,330
2	Rate of Return	7.28%	7.40%	7.53%
3	Net Operating Income Requirement	\$188,020,522	\$191,250,672	\$194,506,662
4	Net Income Available	\$143,323,770	\$143,323,770	\$143,323,770
5	Additional Net Income Required	\$44,696,752	\$47,926,902	\$51,182,892
6	Income Tax Requirement			
7	Required Current Income Tax	\$46,207,604	\$48,220,236	\$50,248,968
8	Current Income Tax Available	\$18,358,089	\$18,358,089	\$18,358,089
9	Additional Current Tax Required	\$27,849,515	\$29,862,147	\$31,890,879
10	Revenue Requirement	\$72,546,267	\$77,789,049	\$83,073,771
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$72,546,267	\$77,789,049	\$83,073,771

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,070,992,909
2	Less Accumulated Depreciation Reserve		\$1,971,953,718
3	Net Plant In Service		<u>\$3,099,039,191</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,345,788
6	Contributions in Aid of Construction Amortization		\$0
7	Prepaid Pension Asset EO-2005-0329		\$0
8	FAS 106 OPEB Tracker		-\$2,037,552
9	Reg Asset Excess Act FAS 87 vs Rate		\$14,608,179
10	Prepayments		\$6,961,911
11	Materials and Supplies		\$58,858,845
12	Fuel Inventory-Oil		\$4,981,802
13	Fuel Inventory-Coal		\$31,408,941
14	Fuel Inventory-Lime/Limestone		\$174,360
15	Fuel Inventory-Ammonia		\$159,848
16	Fuel Inventory-Nuclear		\$33,691,832
17	Powder Activated Carbon (PAC)		\$113,714
18	Vintage 1 DSM-Case No ER-2005-0329		\$379,472
19	Vintage 2 DSM-Case No ER-2007-0291		\$1,158,948
20	Vintage 3-DSM-Case No ER-2009-0089		\$2,849,628
21	Vintage 4-DSM-Case No ER-2010-0355		\$12,506,849
22	Vintage 5-DSM-Case No ER-2012-0174		\$9,225,434
23	Vintage 6-DSM-Case No ER-2014-0370		\$20,115,013
24	latan 1 and Common Regulatory Asset "Vintage 1"		\$9,730,213
25	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,577,669
26	latan Unit 2 Regulatory Asset "Vintage 1"		\$15,583,669
27	latan Unit 2 Regulatory Asset "Vintage 2"		<u>\$11,029,104</u>
28	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$190,732,091</u>
29	SUBTRACT FROM NET PLANT		
30	Federal Tax Offset	5.1918%	\$2,100,325
31	State Tax Offset	5.1918%	\$403,173
32	City Tax Offset	5.1918%	\$0
33	Interest Expense Offset	16.4027%	\$11,630,865
34	Contributions in Aid of Construction		\$0
35	Customer Deposits		\$3,908,066
36	Customer Advances for Construction		\$1,667,781
37	Deferred Income Taxes-Depreciation		\$642,272,549
38	ADIT Related to Construction		\$4,711,589
39	ADIT-Clean Charge Network		-\$15,415
40	Other Regulatory Liability-(SO2-EPA Sales Proceeds)		\$27,224
41	Other Regulatory Liability (SO2 Emission Allowances)		\$38,945,795

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
42	Additional Amortization-Regulatory Plan Amortization Case No. ER-2006-0314 see Reserve Schedule 6		\$0
43	Additional Amortization-Regulatory Plan Amortization Case No. ER-2007-0291 see Reserve Schedule 6		\$0
44	Additional Amortization-Case No. ER-2009-0089 see Reserve Schedule 6		\$0
45	Additional Amortization-Case No. EO-94-199 see Reserve Schedule 6		\$0
46	TOTAL SUBTRACT FROM NET PLANT		\$705,651,952
47	Total Rate Base		<u>\$2,584,119,330</u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.2190%	\$0	\$39,139
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.100	Miscellaneous Intangibles (Like 353)	\$2,033,869	P-4	\$0	\$2,033,869	53.1700%	\$0	\$1,081,408
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$37,420,589	P-5	\$0	\$37,420,589	52.4911%	\$0	\$19,642,479
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$9,890,357	P-6	\$0	\$9,890,357	57.2300%	\$0	\$5,660,251
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$21,998,675	P-7	\$0	\$21,998,675	53.1700%	\$0	\$11,696,695
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$17,403,291	P-8	\$0	\$17,403,291	53.7630%	\$0	\$9,356,531
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$3,828,595	P-9	\$0	\$3,828,595	53.1700%	\$0	\$2,035,664
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$82,632,082	P-10	\$0	\$82,632,082	52.4911%	\$0	\$43,374,489
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$35,276,157	P-11	\$0	\$35,276,157	57.2300%	\$0	\$20,188,545
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$27,269,064	P-12	\$0	\$27,269,064	53.1700%	\$0	\$14,498,961
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$28,635,170	P-13	\$0	\$28,635,170	53.7630%	\$0	\$15,395,126
14	303.050	Misc Intang Plt - WC 5yr Software	\$28,331,168	P-14	\$0	\$28,331,168	53.1700%	\$0	\$15,063,682
15	303.070	Misc Intg Plt Srct (Like 312)	\$34,980	P-15	\$0	\$34,980	53.1700%	\$0	\$18,599
16	303.080	Misc Intangible Trans Line (Like 355)	\$6,874,227	P-16	\$0	\$6,874,227	53.1700%	\$0	\$3,655,026
17	303.090	Misc Intang Trans Ln MINT Line	\$55,209	P-17	\$0	\$55,209	53.1700%	\$0	\$29,355
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$3,243,745	P-18	\$0	\$3,243,745	53.1700%	\$0	\$1,724,699
19		TOTAL INTANGIBLE PLANT	\$305,022,301		\$0	\$305,022,301		\$0	\$163,483,586
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$807,281	P-23	\$0	\$807,281	53.1700%	\$0	\$429,231
24	311.000	Structures & Improvements	\$36,877,247	P-24	\$0	\$36,877,247	53.1700%	\$0	\$19,607,632
25	311.020	Structures - H 5 Rebuild	\$8,736,177	P-25	\$0	\$8,736,177	53.1700%	\$0	\$4,645,025
26	312.000	Boiler Plant Equipment	\$105,639,478	P-26	\$0	\$105,639,478	53.1700%	\$0	\$56,168,510
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-27	\$0	\$9,973,895	53.1700%	\$0	\$5,303,120
28	312.030	Boiler Plan - H5	\$220,787,363	P-28	\$0	\$220,787,363	53.1700%	\$0	\$117,392,641
29	314.000	Turbogenerator Units	\$81,808,193	P-29	\$0	\$81,808,193	53.1700%	\$0	\$43,497,416
30	315.000	Accessory Electric Equipment	\$15,441,076	P-30	\$0	\$15,441,076	53.1700%	\$0	\$8,210,020
31	315.010	Accessory Equip - H5 Rebuild	\$39,216,280	P-31	\$0	\$39,216,280	53.1700%	\$0	\$20,851,296
32	316.000	Misc. Power Plant Equipment	\$9,719,936	P-32	\$0	\$9,719,936	53.1700%	\$0	\$5,168,090
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,161	P-33	\$0	\$2,305,161	53.1700%	\$0	\$1,225,654
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$531,312,087		\$0	\$531,312,087		\$0	\$282,498,635
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$3,691,922	P-36	\$0	\$3,691,922	53.1700%	\$0	\$1,962,995
37	311.000	Steam Production-Structures & Improvement	\$6,888,783	P-37	\$0	\$6,888,783	53.1700%	\$0	\$3,662,766
38	312.000	Steam Producton-Boiler Pland Equip-Electric	\$394,827,016	P-38	\$0	\$394,827,016	53.1700%	\$0	\$209,929,524
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-39	\$0	-\$16,365	100.0000%	\$0	-\$16,365
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	P-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$57,658,408	P-41	\$0	\$57,658,408	53.1700%	\$0	\$30,656,976
42	315.000	Steam Production Accessory Equipment-Electric	\$52,233,710	P-42	\$0	\$52,233,710	53.1700%	\$0	\$27,772,664
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	P-43	\$0	-\$622,572	100.0000%	\$0	-\$622,572

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$6,375,745	P-44	\$0	\$6,375,745	53.1700%	\$0	\$3,389,984
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-45	\$0	-\$11	100.0000%	\$0	-\$11
46		TOTAL PRODUCTION-STM-IATAN I	\$521,036,636		\$0	\$521,036,636		\$0	\$276,735,961
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$670,148	P-48	\$0	\$670,148	53.1700%	\$0	\$356,318
49	311.000	Steam Production-Structures-Electric	\$98,199,488	P-49	\$0	\$98,199,488	53.1700%	\$0	\$52,212,668
50	312.000	Steam Production-Turbogenerators- Electric	\$210,009,786	P-50	\$0	\$210,009,786	53.1700%	\$0	\$111,662,203
51	312.100	Steam Production - Unit Trains - Electric	\$1,554,088	P-51	\$0	\$1,554,088	53.1700%	\$0	\$826,309
52	314.000	Steam Production-Boiler Plant Equip- Electric	\$5,898,964	P-52	\$0	\$5,898,964	53.1700%	\$0	\$3,136,479
53	315.000	Steam Production-Accessory Equip- Electric	\$25,637,511	P-53	\$0	\$25,637,511	53.1700%	\$0	\$13,631,465
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,456,891	P-54	\$0	\$4,456,891	53.1700%	\$0	\$2,369,729
55		TOTAL PRODUCTION-IATAN COMMON	\$346,426,876		\$0	\$346,426,876		\$0	\$184,195,171
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	P-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	P-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	P-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$92,300,293	P-60	\$0	\$92,300,293	53.1700%	\$0	\$49,076,066
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	P-61	\$0	-\$720,112	100.0000%	\$0	-\$720,112
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	P-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip- Iatan 2	\$640,875,663	P-64	\$0	\$640,875,663	53.1700%	\$0	\$340,753,590
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	P-65	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	314.040	Steam Production-Turbogenerator Iatan 2	\$225,180,162	P-67	\$0	\$225,180,162	53.1700%	\$0	\$119,728,292
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-68	\$0	-\$715,476	100.0000%	\$0	-\$715,476
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	315.040	Steam Production-Accessory Equip- Iatan 2	\$57,218,158	P-70	\$0	\$57,218,158	53.1700%	\$0	\$30,422,895
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	P-71	\$0	-\$239,102	100.0000%	\$0	-\$239,102
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$4,036,629	P-73	\$0	\$4,036,629	53.1700%	\$0	\$2,146,276
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	P-74	\$0	-\$26,736	100.0000%	\$0	-\$26,736
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76		TOTAL PRODUCTION-IATAN 2	\$1,012,733,791		\$0	\$1,012,733,791		\$0	\$535,250,005
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne- Common	\$767,850	P-78	\$0	\$767,850	53.1700%	\$0	\$408,266
79	311.000	Steam Production-Structures-LaCygne- Common	\$75,421,917	P-79	\$0	\$75,421,917	53.1700%	\$0	\$40,101,833
80	312.000	Steam Production-Boiler Plant-LaCygne- Common	\$101,035,863	P-80	\$0	\$101,035,863	53.1700%	\$0	\$53,720,768
81	312.010	Steam Production-Boiler-Unit Train- LaCygne-Common	\$456,630	P-81	\$0	\$456,630	53.1700%	\$0	\$242,790
82	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$225,850	P-82	\$0	\$225,850	53.1700%	\$0	\$120,084

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$16,111,124	P-83	\$0	\$16,111,124	53.1700%	\$0	\$8,566,285
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$14,320	P-84	\$0	\$14,320	53.1700%	\$0	\$7,614
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$3,982,231	P-85	\$0	\$3,982,231	53.1700%	\$0	\$2,117,352
86		TOTAL LACYGNE COMMON PLANT	\$198,015,785		\$0	\$198,015,785		\$0	\$105,284,992
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$1,937,712	P-88	\$0	\$1,937,712	53.1700%	\$0	\$1,030,281
89	311.000	Structures-LaCygne 1	\$21,128,164	P-89	\$0	\$21,128,164	53.1700%	\$0	\$11,233,845
90	312.000	Boiler Plant Equip-LaCygne 1	\$331,173,203	P-90	\$0	\$331,173,203	53.1700%	\$0	\$176,084,792
91	312.020	Boiler AQC Equip-LaCygne 1	\$2,777,600	P-91	\$0	\$2,777,600	53.1700%	\$0	\$1,476,850
92	314.000	Turbogenerator-LaCygne 1	\$34,283,488	P-92	\$0	\$34,283,488	53.1700%	\$0	\$18,228,531
93	315.000	Acc Equip-LaCygne 1	\$33,267,190	P-93	\$0	\$33,267,190	53.1700%	\$0	\$17,688,165
94	316.000	Misc Power Plant Equip-LaCygne 1	\$5,510,867	P-94	\$0	\$5,510,867	53.1700%	\$0	\$2,930,128
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$430,078,224		\$0	\$430,078,224		\$0	\$228,672,592
96		PRODUCTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$6,299,814	P-97	\$0	\$6,299,814	53.1700%	\$0	\$3,349,611
98	312.000	Boiler Plant Equip-LaCygne 2	\$296,106,195	P-98	\$0	\$296,106,195	53.1700%	\$0	\$157,439,664
99	314.000	Turbogenerator-LaCygne 2	\$31,400,401	P-99	\$0	\$31,400,401	53.1700%	\$0	\$16,695,593
100	315.000	Accessory Equip-LaCygne 2	\$30,109,756	P-100	\$0	\$30,109,756	53.1700%	\$0	\$16,009,357
101	316.000	Misc Power Plant Equip-LaCygne 2	\$3,769,238	P-101	\$0	\$3,769,238	53.1700%	\$0	\$2,004,104
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$367,685,404		\$0	\$367,685,404		\$0	\$195,498,329
103		PRODUCTION-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$1,620,842	P-104	\$0	\$1,620,842	53.1700%	\$0	\$861,802
105	311.000	Structures-Electric-Montrose	\$21,768,237	P-105	\$0	\$21,768,237	53.1700%	\$0	\$11,574,172
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$167,413,217	P-106	\$0	\$167,413,217	53.1700%	\$0	\$89,013,607
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$8,919,886	P-107	\$0	\$8,919,886	53.1700%	\$0	\$4,742,703
108	314.000	Turbogenerators-Electric-Montrose	\$50,478,720	P-108	\$0	\$50,478,720	53.1700%	\$0	\$26,839,535
109	315.000	Accessory Equipment-Electric-Montrose	\$23,040,186	P-109	\$0	\$23,040,186	53.1700%	\$0	\$12,250,467
110	316.000	Misc Plant Equipment-Electric-Montrose	\$5,757,678	P-110	\$0	\$5,757,678	53.1700%	\$0	\$3,061,357
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$278,998,766		\$0	\$278,998,766		\$0	\$148,343,643
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$198,743	P-113	\$0	\$198,743	53.1700%	\$0	\$105,672
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$1,067,637	P-114	\$0	\$1,067,637	53.1700%	\$0	\$567,663
115	344.000	Other Production-Generators Hawthorn 6	\$48,387,115	P-115	\$0	\$48,387,115	53.1700%	\$0	\$25,727,429
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$2,619,029	P-116	\$0	\$2,619,029	53.1700%	\$0	\$1,392,538
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$9,945	P-117	\$0	\$9,945	100.0000%	\$0	\$9,945
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$52,282,469		\$0	\$52,282,469		\$0	\$27,803,247
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
120	311.000	Structures and Improvements-Hawthorn 9	\$2,423,812	P-120	\$0	\$2,423,812	53.1700%	\$0	\$1,288,741
121	312.000	Boiler Plant Equip-Hawthorn 9	\$42,861,928	P-121	\$0	\$42,861,928	53.1700%	\$0	\$22,789,687
122	314.000	Turbogenerators-Hawthorn 9	\$17,604,115	P-122	\$0	\$17,604,115	53.1700%	\$0	\$9,360,108
123	315.000	Accessory Equipment-Hawthorn 9	\$18,533,128	P-123	\$0	\$18,533,128	53.1700%	\$0	\$9,854,064
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$237,955	P-124	\$0	\$237,955	53.1700%	\$0	\$126,521
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$81,660,938		\$0	\$81,660,938		\$0	\$43,419,121
126		PRODUCTION - NORTHEAST STATION							
127	311.000	Steam Prod-Structures-Elect-NE	\$0	P-127	\$0	\$0	53.1700%	\$0	\$0
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	P-128	\$0	\$0	53.1700%	\$0	\$0
129	340.000	Other Production-Land NE	\$136,550	P-129	\$0	\$136,550	53.1700%	\$0	\$72,604
130	341.000	Other Prod-Structures-Elec	\$992,315	P-130	\$0	\$992,315	53.1700%	\$0	\$527,614

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
131	342.000	Other Prod-Fuel Holders NE	\$2,126,859	P-131	\$0	\$2,126,859	53.1700%	\$0	\$1,130,851
132	344.000	Other Prod Generators NE	\$58,652,274	P-132	\$0	\$58,652,274	53.1700%	\$0	\$31,185,414
133	345.000	Other Prod-Accessory Equip-NE	\$7,723,389	P-133	\$0	\$7,723,389	53.1700%	\$0	\$4,106,526
134	346.000	Other Production Misc Power Plant Equip Elec	\$116,055	P-134	\$0	\$116,055	53.1700%	\$0	\$61,706
135		TOTAL PRODUCTION - NORTHEAST STATION	\$69,747,442		\$0	\$69,747,442		\$0	\$37,084,715
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
137	341.000	Other Production-Structures-Electric-Hawthorn 7	\$703,773	P-137	\$0	\$703,773	53.1700%	\$0	\$374,196
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$2,867,642	P-138	\$0	\$2,867,642	53.1700%	\$0	\$1,524,725
139	344.000	Other Production-Generators-Electric-Hawthorn 7	\$23,195,117	P-139	\$0	\$23,195,117	53.1700%	\$0	\$12,332,844
140	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$2,242,707	P-140	\$0	\$2,242,707	53.1700%	\$0	\$1,192,447
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$29,009,239		\$0	\$29,009,239		\$0	\$15,424,212
142		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
143	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-143	\$0	\$84,765	53.1700%	\$0	\$45,070
144	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$568,122	P-144	\$0	\$568,122	53.1700%	\$0	\$302,070
145	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,590,654	P-145	\$0	\$24,590,654	53.1700%	\$0	\$13,074,851
146	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,428,612	P-146	\$0	\$1,428,612	53.1700%	\$0	\$759,593
147		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,672,153		\$0	\$26,672,153		\$0	\$14,181,584
148		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
149	311.000	Steam Production Structures-Elec	\$0	P-149	\$0	\$0	53.1700%	\$0	\$0
150	316.000	Misc Pwr Plt Equip-West Gardner	\$0	P-150	\$0	\$0	53.1700%	\$0	\$0
151	340.000	Other Prod-Land - W Gardner	\$177,836	P-151	\$0	\$177,836	53.1700%	\$0	\$94,555
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$93,269	P-152	\$0	\$93,269	53.1700%	\$0	\$49,591
153	341.000	Other Prod-Structures W Gardner	\$4,324,984	P-153	\$0	\$4,324,984	53.1700%	\$0	\$2,299,594
154	342.000	Other Prod-Fuel Holders W Gardner	\$3,247,574	P-154	\$0	\$3,247,574	53.1700%	\$0	\$1,726,735
155	344.000	Other Prod-Generators W Gardner	\$111,017,180	P-155	\$0	\$111,017,180	53.1700%	\$0	\$59,027,835
156	345.000	Other Prod-Access Equip - W Gardner	\$6,913,102	P-156	\$0	\$6,913,102	53.1700%	\$0	\$3,675,696
157	346.000	Other Production Misc Power Plant Equip-Elect	\$217,991	P-157	\$0	\$217,991	53.1700%	\$0	\$115,906
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$125,991,936		\$0	\$125,991,936		\$0	\$66,989,912
159		PROD OTHER - MIAMI/OSAWATOMIE 1							
160	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	P-160	\$0	\$0	53.1700%	\$0	\$0
161	340.000	Other Production-Land-Osawatomie	\$694,545	P-161	\$0	\$694,545	53.1700%	\$0	\$369,290
162	341.000	Other Production-Structures-Osawatomie	\$1,686,171	P-162	\$0	\$1,686,171	53.1700%	\$0	\$896,537
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$2,006,803	P-163	\$0	\$2,006,803	53.1700%	\$0	\$1,067,017
164	344.000	Other Prod-Generators-Osawatomie	\$26,261,774	P-164	\$0	\$26,261,774	53.1700%	\$0	\$13,963,385
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,958,855	P-165	\$0	\$1,958,855	53.1700%	\$0	\$1,041,523
166	346.000	Other Production Misc Power Plant Equip-Elect	\$13,990	P-166	\$0	\$13,990	53.1700%	\$0	\$7,438
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,622,138		\$0	\$32,622,138		\$0	\$17,345,190
168		TOTAL STEAM PRODUCTION	\$4,104,273,884		\$0	\$4,104,273,884		\$0	\$2,178,727,309
169		NUCLEAR PRODUCTION							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
170		PROD PLT-NUCLEAR-WOLF CREEK							
171	320.000	Land & Land Rights - Wolf Creek	\$3,474,780	P-171	\$0	\$3,474,780	53.1700%	\$0	\$1,847,541
172	321.000	Structures & Improvements - Wolf Creek	\$410,550,186	P-172	\$0	\$410,550,186	53.1700%	\$0	\$218,289,534
173	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	P-173	\$0	\$19,153,642	100.0000%	\$0	\$19,153,642
174	322.000	Reactor Plant Equipment - Wolf Creek	\$894,818,068	P-174	\$0	\$894,818,068	53.1700%	\$0	\$475,774,767
175	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	P-175	\$0	\$47,625,874	100.0000%	\$0	\$47,625,874
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-176	\$0	\$0	100.0000%	\$0	\$0
177	323.000	Turbogenerator Units - Wolf Creek	\$222,661,480	P-177	\$0	\$222,661,480	53.1700%	\$0	\$118,389,109
178	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	P-178	\$0	\$4,089,922	100.0000%	\$0	\$4,089,922
179	324.000	Accessory Electric Equipment - Wolf Creek	\$139,794,326	P-179	\$0	\$139,794,326	53.1700%	\$0	\$74,328,643
180	324.010	Accessory Equip - MO Gr Up AFDC	\$5,862,727	P-180	\$0	\$5,862,727	100.0000%	\$0	\$5,862,727
181	325.000	Micellaneous Power Plant Equipment	\$114,060,580	P-181	\$0	\$114,060,580	53.1700%	\$0	\$60,646,010
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	P-182	\$0	\$1,073,460	100.0000%	\$0	\$1,073,460
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,924,980	P-183	\$0	-\$7,924,980	100.0000%	\$0	-\$7,924,980
184	328.010	MPSC Disallow- MO Basis	-\$127,605,557	P-184	\$0	-\$127,605,557	53.1700%	\$0	-\$67,847,875
185	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-185	\$0	\$0	53.1700%	\$0	\$0
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$1,727,634,508		\$0	\$1,727,634,508		\$0	\$951,308,374
187		TOTAL NUCLEAR PRODUCTION	\$1,727,634,508		\$0	\$1,727,634,508		\$0	\$951,308,374
188		HYDRAULIC PRODUCTION							
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		OTHER PRODUCTION							
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
192	341.020	Oth Prod-Struct-Elec-Wind	\$3,794,182	P-192	\$0	\$3,794,182	53.1700%	\$0	\$2,017,367
193	344.020	Oth Prod-Generators-Elec-Wind	\$157,067,836	P-193	\$0	\$157,067,836	53.1700%	\$0	\$83,512,968
194	345.020	Oth Prod-Accessory Equip-Wind	\$707,218	P-194	\$0	\$707,218	53.1700%	\$0	\$376,028
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$111,158	P-195	\$0	\$111,158	53.1700%	\$0	\$59,103
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$161,680,394		\$0	\$161,680,394		\$0	\$85,965,466
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
198	341.020	Other Prod-Structures-Electric-Wind	\$1,228,862	P-198	\$0	\$1,228,862	53.1700%	\$0	\$653,386
199	344.020	Other Prod-Generators-Electric Wind	\$102,680,759	P-199	\$0	\$102,680,759	53.1700%	\$0	\$54,595,360
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,909,621		\$0	\$103,909,621		\$0	\$55,248,746
201		PRODUCTION PLANT - SOLAR							
202	344.010	Other Prod - Generators-Elect	\$1,009,191	P-202	\$0	\$1,009,191	53.1700%	\$0	\$536,587
203		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$536,587
204		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
205		Production - Salvage & Removal	\$0	P-205	\$0	\$0	53.1700%	\$0	\$0
206		Retirements not classified-Nuclear and Steam	\$0	P-206	\$0	\$0	53.1700%	\$0	\$0
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
208		GENERAL PLANT-BUILDINGS							
209	311.000	Steam Prod-Structures-Elec	\$964,220	P-209	\$0	\$964,220	53.1700%	\$0	\$512,676
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$0	P-210	\$0	\$0	53.1700%	\$0	\$0
211	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-211	\$0	\$19,598	53.1700%	\$0	\$10,420
212	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$21,004	P-212	\$0	\$21,004	53.1700%	\$0	\$11,168
213		TOTAL GENERAL PLANT-BUILDINGS	\$1,004,822		\$0	\$1,004,822		\$0	\$534,264
214		GENERAL PLANT - GENERAL EQUIP/TOOLS							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
215	315.000	Steam Production-Accessory Equipment-Electric	\$26,371	P-215	\$0	\$26,371	53.1700%	\$0	\$14,021
216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$7,985,670	P-216	\$0	\$7,985,670	53.1700%	\$0	\$4,245,981
217		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$8,012,041		\$0	\$8,012,041		\$0	\$4,260,002
218		BULK OIL FACILITY NE							
219	310.000	Steam Prod-Land-Electric	\$148,900	P-219	\$0	\$148,900	53.1700%	\$0	\$79,170
220	311.000	Steam Prod-Structures-Electric	\$1,315,297	P-220	\$0	\$1,315,297	53.1700%	\$0	\$699,343
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$609,766	P-221	\$0	\$609,766	53.1700%	\$0	\$324,213
222	315.000	Steam Prod-Accessory Equip-Electric	\$24,947	P-222	\$0	\$24,947	53.1700%	\$0	\$13,264
223	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$195,243	P-223	\$0	\$195,243	53.1700%	\$0	\$103,811
224	344.000	Oth Prod-Generators-Elec	\$0	P-224	\$0	\$0	53.1700%	\$0	\$0
225		TOTAL BULK OIL FACILITY NE	\$2,294,153		\$0	\$2,294,153		\$0	\$1,219,801
226		TOTAL OTHER PRODUCTION	\$277,910,222		\$0	\$277,910,222		\$0	\$147,764,866
227		TOTAL PRODUCTION PLANT	\$6,109,818,614		\$0	\$6,109,818,614		\$0	\$3,277,800,549
228		TRANSMISSION PLANT							
229	350.000	Land-Transmission Plant	\$1,584,661	P-229	\$0	\$1,584,661	53.1700%	\$0	\$842,564
230	350.010	Land Rights-Transmission Plant	\$24,976,271	P-230	\$0	\$24,976,271	53.1700%	\$0	\$13,279,883
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$355	P-231	\$0	\$355	53.1700%	\$0	\$189
232	352.000	Structures & Improvements-Transmission Plant	\$5,696,526	P-232	\$0	\$5,696,526	53.1700%	\$0	\$3,028,843
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$250,476	P-233	\$0	\$250,476	53.1700%	\$0	\$133,178
234	352.020	Structures & Improvements-WlfCrk-MO Gr Up	\$15,694	P-234	\$0	\$15,694	100.0000%	\$0	\$15,694
235	353.000	Station Equipment -Transmission Plant	\$159,940,307	P-235	\$0	\$159,940,307	53.1700%	\$0	\$85,040,261
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$11,988,635	P-236	\$0	\$11,988,635	53.1700%	\$0	\$6,374,357
237	353.020	Stat Equip-WlfCrk Mo Gr Up	\$532,475	P-237	\$0	\$532,475	100.0000%	\$0	\$532,475
238	353.030	Station Equip-Communications	\$8,044,770	P-238	\$0	\$8,044,770	53.1700%	\$0	\$4,277,404
239	354.000	Towers and Fixtures-Transmission Plant	\$4,287,911	P-239	\$0	\$4,287,911	53.1700%	\$0	\$2,279,882
240	355.000	Poles and Fixtures-Transmission Plant	\$124,613,380	P-240	\$0	\$124,613,380	53.1700%	\$0	\$66,256,934
241	355.010	Poles & Fixtures-Wolf Creek	\$58,255	P-241	\$0	\$58,255	53.1700%	\$0	\$30,974
242	355.020	Poles & Fixtures-WlfCrk Mo Gr Up	\$3,506	P-242	\$0	\$3,506	100.0000%	\$0	\$3,506
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$107,032,251	P-243	\$0	\$107,032,251	53.1700%	\$0	\$56,909,048
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$39,418	P-244	\$0	\$39,418	53.1700%	\$0	\$20,959
245	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	\$2,552	P-245	\$0	\$2,552	100.0000%	\$0	\$2,552
246	357.000	Underground Conduit	\$3,648,880	P-246	\$0	\$3,648,880	53.1700%	\$0	\$1,940,109
247	358.000	Underground Conductors & Devices	\$3,120,096	P-247	\$0	\$3,120,096	53.1700%	\$0	\$1,658,955
248		Transmission-Salvage & Removal: Retirements not classified	\$0	P-248	\$0	\$0	53.1700%	\$0	\$0
249		TOTAL TRANSMISSION PLANT	\$455,836,419		\$0	\$455,836,419		\$0	\$242,627,767
250		DISTRIBUTION PLANT							
251	360.000	Land-Distribrution Plant	\$9,297,117	P-251	\$0	\$9,297,117	50.5496%	\$0	\$4,699,655
252	360.010	Land Rights-Distribution Plant	\$16,589,694	P-252	\$0	\$16,589,694	58.3311%	\$0	\$9,676,951
253	361.000	Structures & Improvements - Distribution Plant	\$12,613,830	P-253	\$0	\$12,613,830	49.3758%	\$0	\$6,228,179
254	362.000	Station Equipment-Distribution Plant	\$209,930,329	P-254	\$0	\$209,930,329	59.8102%	\$0	\$125,559,750
255	362.030	Station Equip-Communications	\$4,111,289	P-255	\$0	\$4,111,289	54.9206%	\$0	\$2,257,945
256	363.000	Energy Storage Equipment	\$2,502,752	P-256	\$0	\$2,502,752	100.0000%	\$0	\$2,502,752
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$327,889,820	P-257	\$0	\$327,889,820	56.0101%	\$0	\$183,651,416
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$239,198,228	P-258	\$0	\$239,198,228	55.3505%	\$0	\$132,397,415
259	366.000	Underground Conduit-Distribution Plant	\$268,934,627	P-259	\$0	\$268,934,627	57.8273%	\$0	\$155,517,634
260	367.000	Underground Conductors & Devices-Distribution Plant	\$476,617,034	P-260	\$0	\$476,617,034	52.5725%	\$0	\$250,569,490
261	368.000	Line Transformers-Distribution Plant	\$282,628,865	P-261	\$0	\$282,628,865	57.3757%	\$0	\$162,160,290
262	369.000	Services-Distribution Plant	\$127,350,415	P-262	\$0	\$127,350,415	51.3673%	\$0	\$65,416,470
263	370.000	Meters-Distribution Plant	\$81,641,109	P-263	-\$32,831,251	\$48,809,858	57.1104%	\$0	\$27,875,505

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
264	370.002	AMI Meters Electric	\$54,109,357	P-264	\$0	\$54,109,357	53.9610%	\$0	\$29,197,950
265	371.000	Cust Prem Install	\$16,629,232	P-265	\$0	\$16,629,232	82.4248%	-\$732,559	\$12,974,052
266	373.000	Street Lighting and Signal Systems- Distribution Plant	\$34,854,716	P-266	\$0	\$34,854,716	34.4084%	\$0	\$11,992,950
267		Distribution-Salvage and Removal: Retirements not classified	\$0	P-267	\$0	\$0	55.7963%	\$0	\$0
268		TOTAL DISTRIBUTION PLANT	\$2,164,898,414		-\$32,831,251	\$2,132,067,163		-\$732,559	\$1,182,678,404
269		INCENTIVE COMPENSATION CAPITALIZATION							
270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
271		GENERAL PLANT							
272	389.000	Land and Land Rights - General Plant	\$2,856,241	P-272	\$0	\$2,856,241	54.2190%	\$0	\$1,548,625
273	390.000	Structures & Improvements - General Plant	\$87,772,506	P-273	\$0	\$87,772,506	54.2190%	\$0	\$47,589,375
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$6,489,243	P-274	\$0	\$6,489,243	54.2190%	\$0	\$3,518,403
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$28,970,092	P-275	\$0	\$28,970,092	54.2190%	\$0	\$15,707,294
276	391.000	Office Furniture & Equipment - General Plant	\$9,674,558	P-276	\$0	\$9,674,558	54.2190%	\$0	\$5,245,449
277	391.010	Off Furniture & Equip - Wolf Creek	\$7,809,780	P-277	\$0	\$7,809,780	54.2190%	\$0	\$4,234,385
278	391.020	Off Furniture & Equip - Computers	\$26,304,857	P-278	\$0	\$26,304,857	54.2190%	\$0	\$14,262,230
279	392.000	Transportation Equipment - General Plant	\$832,181	P-279	\$0	\$832,181	54.2190%	\$0	\$451,200
280	392.010	Trans Equip - Light Trucks	\$10,333,350	P-280	\$0	\$10,333,350	54.2190%	\$0	\$5,602,639
281	392.020	Trans Equip - Heavy Trucks	\$38,314,528	P-281	\$0	\$38,314,528	54.2190%	\$0	\$20,773,754
282	392.030	Trans Equip - Tractors	\$584,061	P-282	\$0	\$584,061	54.2190%	\$0	\$316,672
283	392.040	Trans Equip - Trailers	\$1,929,031	P-283	\$0	\$1,929,031	54.2190%	\$0	\$1,045,901
284	393.000	Stores Equipment - General Plant	\$785,032	P-284	\$0	\$785,032	54.2190%	\$0	\$425,637
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,428,360	P-285	\$0	\$5,428,360	54.2190%	\$0	\$2,943,203
286	395.000	Laboratory Equipment	\$7,265,337	P-286	\$0	\$7,265,337	54.2190%	\$0	\$3,939,193
287	396.000	Power Operated Equipment - General Plant	\$25,882,083	P-287	\$0	\$25,882,083	54.2190%	\$0	\$14,033,007
288	397.000	Communication Equipment - General Plant	\$114,370,292	P-288	\$0	\$114,370,292	54.2190%	\$0	\$62,010,429
289	397.010	Communication Equipment - Wolf Creek	\$143,390	P-289	\$0	\$143,390	54.2190%	\$0	\$77,745
290	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	P-290	\$0	\$9,280	100.0000%	\$0	\$9,280
291	398.000	Miscellaneous Equipment - General Plant	\$1,232,377	P-291	\$0	\$1,232,377	54.2190%	\$0	\$668,182
292	399.000	Regulatory Amortizations	\$0	P-292	\$0	\$0	54.2190%	\$0	\$0
293		General Plant-Salvage and removal: Retirements not classified	\$0	P-293	\$0	\$0	54.2190%	\$0	\$0
294		TOTAL GENERAL PLANT	\$376,986,579		\$0	\$376,986,579		\$0	\$204,402,603
295		TOTAL PLANT IN SERVICE	\$9,412,562,327		-\$32,831,251	\$9,379,731,076		-\$732,559	\$5,070,992,909

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

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-263	Meters-Distribution Plant	370.000		-\$32,831,251		\$0
	Adjustment to eliminate meter retirements (Lyons)		-\$32,831,251		\$0	
P-265	Cust Prem Install	371.000		\$0		-\$732,559
	1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors)		\$0		-\$732,559	
Total Plant Adjustments				-\$32,831,251		-\$732,559

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$39,139	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0	0	0.00%
4	303.100	Miscellaneous Intangibles (Like 353)	\$1,081,408	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$19,642,479	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$5,660,251	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$11,696,695	0.00%	\$0	0	0.00%
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$9,356,531	0.00%	\$0	0	0.00%
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$2,035,664	0.00%	\$0	0	0.00%
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$43,374,489	0.00%	\$0	0	0.00%
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$20,188,545	0.00%	\$0	0	0.00%
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$14,498,961	0.00%	\$0	0	0.00%
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$15,395,126	0.00%	\$0	0	0.00%
14	303.050	Misc Intang Plt - WC 5yr Software	\$15,063,682	0.00%	\$0	0	0.00%
15	303.070	Misc Intg Plt Srct (Like 312)	\$18,599	0.00%	\$0	0	0.00%
16	303.080	Misc Intangible Trans Line (Like 355)	\$3,655,026	0.00%	\$0	0	0.00%
17	303.090	Misc Intang Trans Ln MINT Line	\$29,355	0.00%	\$0	0	0.00%
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,724,699	0.00%	\$0	0	0.00%
19		TOTAL INTANGIBLE PLANT	\$163,483,586		\$0		
20		PRODUCTION PLANT					
21		STEAM PRODUCTION					
22		PRODUCTION-STM-HAWTHORN UNIT 5					
23	310.000	Land & Land Rights	\$429,231	0.00%	\$0	0	0.00%
24	311.000	Structures & Improvements	\$19,607,632	1.65%	\$323,526	100	-6.00%
25	311.020	Structures - H 5 Rebuild	\$4,645,025	0.30%	\$13,935	100	-5.00%
26	312.000	Boiler Plant Equipment	\$56,168,510	2.73%	\$1,533,400	55	-8.00%
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,303,120	2.77%	\$146,896	25	-25.00%
28	312.030	Boiler Plan - H5	\$117,392,641	0.56%	\$657,399	55	-8.00%
29	314.000	Turbogenerator Units	\$43,497,416	2.14%	\$930,845	60	-6.00%
30	315.000	Accessory Electric Equipment	\$8,210,020	3.22%	\$264,363	55	-6.00%
31	315.010	Accessory Equip - H5 Rebuild	\$20,851,296	0.59%	\$123,023	55	-9.00%
32	316.000	Misc. Power Plant Equipment	\$5,168,090	2.28%	\$117,832	55	0.00%
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,225,654	0.34%	\$4,167	55	0.00%
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$282,498,635		\$4,115,386		
35		PRODUCTION-STM-IATAN I					
36	310.000	Steam Production-Land-Electric	\$1,962,995	0.00%	\$0	0	0.00%
37	311.000	Steam Production-Structures & Improvement	\$3,662,766	1.65%	\$60,436	100	-3.00%
38	312.000	Steam Producton-Boiler Pland Equip-Electric	\$209,929,524	2.73%	\$5,731,076	55	-5.00%
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.73%	-\$447	55	-5.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	2.77%	\$0	25	25.00%
41	314.000	Steam Production-Turbogenerators-Electric	\$30,656,976	2.14%	\$656,059	60	-4.00%
42	315.000	Steam Production Accessory Equipment-Electric	\$27,772,664	3.22%	\$894,280	55	-4.00%
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$622,572	3.22%	-\$20,047	55	-4.00%
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$3,389,984	2.28%	\$77,292	55	0.00%
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	2.28%	\$0	55	0.00%
46		TOTAL PRODUCTION-STM-IATAN I	\$276,735,961		\$7,398,649		
47		PRODUCTION-IATAN COMMON					
48	310.000	Steam Prod - Land - Iatan	\$356,318	0.00%	\$0	0	0.00%
49	311.000	Steam Production-Structures-Electric	\$52,212,668	1.65%	\$861,509	100	-7.00%
50	312.000	Steam Production-Turbogenerators-Electric	\$111,662,203	2.73%	\$3,048,378	55	-11.00%
51	312.100	Steam Production - Unit Trains - Electric	\$826,309	2.77%	\$22,889	25	25.00%
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$3,136,479	2.14%	\$67,121	60	-7.00%
53	315.000	Steam Production-Accessory Equip-Electric	\$13,631,465	3.22%	\$438,933	55	-9.00%
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$2,369,729	2.28%	\$54,030	55	0.00%
55		TOTAL PRODUCTION-IATAN COMMON	\$184,195,171		\$4,492,860		
56		PRODUCTION-IATAN 2					
57	303.020	Misc Intangible	\$0	0.00%	\$0	0	0.00%
58	303.010	Misc Intangible- Substation	\$0	0.00%	\$0	0	0.00%
59	310.000	Steam Production-Land-Iatan 2	\$0	0.00%	\$0	0	0.00%
60	311.040	Steam Production Structures-Electric	\$49,076,066	1.16%	\$569,282	100	-6.00%
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$720,112	1.16%	-\$8,353	100	-6.00%
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	0.00%	\$0	0	0.00%
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$340,753,590	1.38%	\$4,702,400	55	-10.00%
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,175,688	1.38%	-\$71,424	55	-10.00%
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
67	314.040	Steam Production-Turbogenerator Iatan 2	\$119,728,292	1.87%	\$2,238,919	60	-7.00%
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	1.87%	-\$13,379	60	-7.00%
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$0	0.00%	\$0	0	0.00%
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$30,422,895	1.87%	\$568,908	55	-8.00%
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$239,102	1.87%	-\$4,471	55	-8.00%
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	0.00%	\$0	0	0.00%
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$2,146,276	1.35%	\$28,975	55	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$26,736	1.35%	-\$361	55	0.00%
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	0.00%	\$0	0	0.00%
76		TOTAL PRODUCTION-IATAN 2	<u>\$535,250,005</u>		<u>\$8,010,496</u>		
77		LACYGNE COMMON PLANT					
78	310.000	Steam Production-Land-LaCygne-Common	\$408,266	0.00%	\$0	0	0.00%
79	311.000	Steam Production-Structures-LaCygne-Common	\$40,101,833	1.65%	\$661,680	100	-2.00%
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$53,720,768	2.73%	\$1,466,577	55	-5.00%
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$242,790	2.77%	\$6,725	25	25.00%
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$120,084	2.14%	\$2,570	60	-3.00%
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$8,566,285	3.22%	\$275,834	55	-4.00%
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$7,614	3.22%	\$245	55	-4.00%
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$2,117,352	2.28%	\$48,276	55	0.00%
86		TOTAL LACYGNE COMMON PLANT	<u>\$105,284,992</u>		<u>\$2,461,907</u>		
87		PRODUCTION-STEAM-LACYGNE 1					
88	310.000	Land-LaCygne 1	\$1,030,281	0.00%	\$0	0	0.00%
89	311.000	Structures-LaCygne 1	\$11,233,845	1.65%	\$185,358	100	-4.00%
90	312.000	Boiler Plant Equip-LaCygne 1	\$176,084,792	2.73%	\$4,807,115	55	-5.00%
91	312.020	Boiler AQC Equip-LaCygne 1	\$1,476,850	1.56%	\$23,039	55	-7.00%
92	314.000	Turbogenerator-LaCygne 1	\$18,228,531	2.14%	\$390,091	60	-4.00%
93	315.000	Acc Equip-LaCygne 1	\$17,688,165	3.22%	\$569,559	55	-5.00%
94	316.000	Misc Power Plant Equip-LaCygne 1	<u>\$2,930,128</u>	2.28%	<u>\$66,807</u>	55	0.00%
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	<u>\$228,672,592</u>		<u>\$6,041,969</u>		
96		PRODUCTION-STEAM-LACYGNE 2					
97	311.000	Structures-LaCygne 2	\$3,349,611	1.65%	\$55,269	100	-3.00%
98	312.000	Boiler Plant Equip-LaCygne 2	\$157,439,664	2.73%	\$4,298,103	55	-7.00%
99	314.000	Turbogenerator-LaCygne 2	\$16,695,593	2.14%	\$357,286	60	-5.00%
100	315.000	Accessory Equip-LaCygne 2	\$16,009,357	3.22%	\$515,501	55	-4.00%
101	316.000	Misc Power Plant Equip-LaCygne 2	<u>\$2,004,104</u>	2.28%	<u>\$45,694</u>	55	0.00%
102		TOTAL PRODUCTION-STEAM-LACYGNE 2	<u>\$195,498,329</u>		<u>\$5,271,853</u>		
103		PRODUCTION-STM-MONTROSE 1, 2, & 3					
104	310.000	Land-Montrose	\$861,802	0.00%	\$0	0	0.00%
105	311.000	Structures-Electric-Montrose	\$11,574,172	1.65%	\$190,974	100	0.00%
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$89,013,607	2.73%	\$2,430,071	55	-1.00%
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$4,742,703	2.77%	\$131,373	25	25.00%
108	314.000	Turbogenerators-Electric-Montrose	\$26,839,535	2.14%	\$574,366	60	-1.00%
109	315.000	Accessory Equipment-Electric-Montrose	\$12,250,467	3.22%	\$394,465	55	-1.00%
110	316.000	Micl Plant Equipment-Electric-Montrose	<u>\$3,061,357</u>	2.28%	<u>\$69,799</u>	55	0.00%
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	<u>\$148,343,643</u>		<u>\$3,791,048</u>		
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL					
113	341.000	Other Prod-Structures Hawthorn 6	\$105,672	2.56%	\$2,705	70	-1.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$567,663	2.11%	\$11,978	50	-3.00%
115	344.000	Other Production-Generators Hawthorn 6	\$25,727,429	2.00%	\$514,549	50	-3.00%
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,392,538	1.84%	\$25,623	45	-4.00%
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$9,945	0.00%	\$0	0	0.00%
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$27,803,247		\$554,855		
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL					
120	311.000	Structures and Improvements-Hawthorn 9	\$1,288,741	1.65%	\$21,264	100	-3.00%
121	312.000	Boiler Plant Equip-Hawthorn 9	\$22,789,687	2.73%	\$622,158	55	-6.00%
122	314.000	Turbogenerators-Hawthorn 9	\$9,360,108	2.14%	\$200,306	60	-3.00%
123	315.000	Accessory Equipment-Hawthorn 9	\$9,854,064	3.22%	\$317,301	55	-5.00%
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$126,521	2.28%	\$2,885	55	0.00%
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$43,419,121		\$1,163,914		
126		PRODUCTION - NORTHEAST STATION					
127	311.000	Steam Prod-Structures-Elect-NE	\$0	1.65%	\$0	100	0.00%
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	2.28%	\$0	55	0.00%
129	340.000	Other Production-Land NE	\$72,604	0.00%	\$0	0	0.00%
130	341.000	Other Prod-Structures-Elec	\$527,614	2.56%	\$13,507	70	-1.00%
131	342.000	Other Prod-Fuel Holders NE	\$1,130,851	2.11%	\$23,861	50	-4.00%
132	344.000	Other Prod Generators NE	\$31,185,414	2.00%	\$623,708	50	-5.00%
133	345.000	Other Prod-Accessory Equip-NE	\$4,106,526	1.84%	\$75,560	45	-8.00%
134	346.000	Other Production Misc Power Plant Equip Elec	\$61,706	4.19%	\$2,585	45	0.00%
135		TOTAL PRODUCTION - NORTHEAST STATION	\$37,084,715		\$739,221		
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE					
137	341.000	Other Production-Structures-Electric- Hawthorn 7	\$374,196	2.56%	\$9,579	70	-1.00%
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,524,725	2.11%	\$32,172	50	-3.00%
139	344.000	Other Production-Generators-Electric- Hawthorn 7	\$12,332,844	2.00%	\$246,657	50	-3.00%
140	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$1,192,447	1.84%	\$21,941	45	-4.00%
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$15,424,212		\$310,349		
142		PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE					
143	341.000	Other Production-Structures-Electric- Hawthorn 8	\$45,070	2.56%	\$1,154	70	-1.00%
144	342.000	Other Production-Fuel Holders-Electric- Hawthorn 8	\$302,070	2.11%	\$6,374	50	-3.00%
145	344.000	Other Production-Generators-Electric- Hawthorn 8	\$13,074,851	2.00%	\$261,497	50	-3.00%
146	345.000	Other Production-Accessory Equip- Electric-Hawthorn 8	\$759,593	1.84%	\$13,977	45	-4.00%
147		TOTAL PRODUCTION-HAWTHORN 8 CUMBUSTION TURBINE	\$14,181,584		\$283,002		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
148		PROD OTHER - WEST GARNER 1, 2, 3 & 4					
149	311.000	Steam Production Structures-Elec	\$0	1.65%	\$0	100	0.00%
150	316.000	Misc Pwr Plt Equip-West Gardner	\$0	2.28%	\$0	55	0.00%
151	340.000	Other Prod-Land - W Gardner	\$94,555	0.00%	\$0	0	0.00%
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$49,591	0.00%	\$0	0	0.00%
153	341.000	Other Prod-Structures W Gardner	\$2,299,594	2.56%	\$58,870	70	-1.00%
154	342.000	Other Prod-Fuel Holders W Gardner	\$1,726,735	2.11%	\$36,434	50	-3.00%
155	344.000	Other Prod-Generators W Gardner	\$59,027,835	2.00%	\$1,180,557	50	3.00%
156	345.000	Other Prod-Access Equip - W Gardner	\$3,675,696	1.84%	\$67,633	45	-4.00%
157	346.000	Other Production Misc Power Plant Equip-Elect	\$115,906	4.19%	\$4,856	45	0.00%
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$66,989,912		\$1,348,350		
159		PROD OTHER - MIAMI/OSAWATOMIE 1					
160	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	2.28%	\$0	55	0.00%
161	340.000	Other Production-Land-Osawatomie	\$369,290	0.00%	\$0	0	0.00%
162	341.000	Other Production-Structures-Osawatomie	\$896,537	2.56%	\$22,951	70	-1.00%
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$1,067,017	2.11%	\$22,514	50	-3.00%
164	344.000	Other Prod-Generators-Osawatomie	\$13,963,385	2.00%	\$279,268	50	-3.00%
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$1,041,523	1.84%	\$19,164	45	-4.00%
166	346.000	Other Production Misc Power Plant Equip-Elect	\$7,438	4.19%	\$312	0	0.00%
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$17,345,190		\$344,209		
168		TOTAL STEAM PRODUCTION	\$2,178,727,309		\$46,328,068		
169		NUCLEAR PRODUCTION					
170		PROD PLT-NUCLEAR-WOLF CREEK					
171	320.000	Land & Land Rights - Wolf Creek	\$1,847,541	0.00%	\$0	0	0.00%
172	321.000	Structures & Improvements - Wolf Creek	\$218,289,534	1.30%	\$2,837,764	100	-1.00%
173	321.010	Structures MO Gr Up AFC Ele	\$19,153,642	1.30%	\$248,997	100	-1.00%
174	322.000	Reactor Plant Equipment - Wolf Creek	\$475,774,767	1.58%	\$7,517,241	60	-2.00%
175	322.010	Reactor - MO Gr Up AFDC	\$47,625,874	1.58%	\$752,489	60	-2.00%
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.00%	\$0	0	0.00%
177	323.000	Turbogenerator Units - Wolf Creek	\$118,389,109	2.25%	\$2,663,755	50	-1.00%
178	323.010	Turbogenerator MO GR Up AFDC	\$4,089,922	2.25%	\$92,023	50	-1.00%
179	324.000	Accessory Electric Equipment - Wolf Creek	\$74,328,643	2.12%	\$1,575,767	50	0.00%
180	324.010	Accessory Equip - MO Gr Up AFDC	\$5,862,727	2.12%	\$124,290	50	0.00%
181	325.000	Micellaneous Power Plant Equipment	\$60,646,010	3.16%	\$1,916,414	40	0.00%
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$1,073,460	3.16%	\$33,921	40	0.00%
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$7,924,980	1.60%	-\$126,800	63	0.00%
184	328.010	MPSC Disallow- MO Basis	-\$67,847,875	1.60%	-\$1,085,566	63	0.00%
185	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	1.60%	\$0	63	0.00%
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$951,308,374		\$16,550,295		
187		TOTAL NUCLEAR PRODUCTION	\$951,308,374		\$16,550,295		
188		HYDRAULIC PRODUCTION					
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
190		OTHER PRODUCTION					
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1					
192	341.020	Oth Prod-Struct-Elec-Wind	\$2,017,367	4.31%	\$86,949	70	0.00%
193	344.020	Oth Prod-Generators-Elec-Wind	\$83,512,968	5.39%	\$4,501,349	45	-1.00%
194	345.020	Oth Prod-Accessory Equip-Wind	\$376,028	6.07%	\$22,825	45	-1.00%
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$59,103	5.00%	\$2,955	20	0.00%
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$85,965,466		\$4,614,078		
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2					
198	341.020	Other Prod-Structures-Electric-Wind	\$653,386	4.31%	\$28,161	70	0.00%
199	344.020	Other Prod-Generators-Electric Wind	\$54,595,360	5.39%	\$2,942,690	45	-1.00%
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$55,248,746		\$2,970,851		
201		PRODUCTION PLANT - SOLAR					
202	344.010	Other Prod - Generators-Elect	\$536,587	4.82%	\$25,863	45	0.00%
203		TOTAL PRODUCTION PLANT - SOLAR	\$536,587		\$25,863		
204		RETIREMENTS WORK IN PROGRESS- PRODUCTION					
205		Production - Salvage & Removal	\$0	0.00%	\$0	0	0.00%
206		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0	0	0.00%
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0		
208		GENERAL PLANT-BUILDINGS					
209	311.000	Steam Prod-Structures-Elec	\$512,676	1.65%	\$8,459	0	0.00%
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$0	0.00%	\$0	0	0.00%
211	315.000	Steam Prod-Accessory Equip-Electric	\$10,420	3.22%	\$336	55	-10.00%
212	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$11,168	2.28%	\$255	55	0.00%
213		TOTAL GENERAL PLANT-BUILDINGS	\$534,264		\$9,050		
214		GENERAL PLANT - GENERAL EQUIP/TOOLS					
215	315.000	Steam Production-Accessory Equipment- Electric	\$14,021	3.22%	\$451	43	-10.00%
216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$4,245,981	2.28%	\$96,808	37	0.00%
217		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$4,260,002		\$97,259		
218		BULK OIL FACILITY NE					
219	310.000	Steam Prod-Land-Electric	\$79,170	0.00%	\$0	0	0.00%
220	311.000	Steam Prod-Structures-Electric	\$699,343	1.65%	\$11,539	100	-20.00%
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$324,213	2.73%	\$8,851	55	-20.00%
222	315.000	Steam Prod-Accessory Equip-Electric	\$13,264	3.22%	\$427	55	-10.00%
223	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$103,811	2.28%	\$2,367	55	0.00%
224	344.000	Oth Prod-Generators-Elec	\$0	2.00%	\$0	35	-10.00%
225		TOTAL BULK OIL FACILITY NE	\$1,219,801		\$23,184		
226		TOTAL OTHER PRODUCTION	\$147,764,866		\$7,740,285		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
227		TOTAL PRODUCTION PLANT	\$3,277,800,549		\$70,618,648		
228		TRANSMISSION PLANT					
229	350.000	Land-Transmission Plant	\$842,564	0.00%	\$0	0	0.00%
230	350.010	Land Rights-Transmission Plant	\$13,279,883	0.00%	\$0	0	0.00%
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$189	0.00%	\$0	0	0.00%
232	352.000	Structures & Improvements-Transmission Plant	\$3,028,843	1.98%	\$59,971	60	-5.00%
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$133,178	1.98%	\$2,637	60	-5.00%
234	352.020	Structures & Improvements-WlfCrk-MO Gr Up	\$15,694	1.98%	\$311	60	-5.00%
235	353.000	Station Equipment -Transmission Plant	\$85,040,261	1.87%	\$1,590,253	55	-10.00%
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$6,374,357	1.87%	\$119,200	55	-10.00%
237	353.020	Stat Equip-WlfCrk Mo Gr Up	\$532,475	1.87%	\$9,957	55	-10.00%
238	353.030	Station Equip-Communications	\$4,277,404	9.96%	\$426,029	25	0.00%
239	354.000	Towers and Fixtures-Transmission Plant	\$2,279,882	0.88%	\$20,063	70	-20.00%
240	355.000	Poles and Fixtures-Transmission Plant	\$66,256,934	2.64%	\$1,749,183	52	-50.00%
241	355.010	Poles & Fixtures-Wolf Creek	\$30,974	2.64%	\$818	52	-50.00%
242	355.020	Poles & Fixtures-WlfCrk Mo Gr Up	\$3,506	2.64%	\$93	52	-50.00%
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$56,909,048	1.78%	\$1,012,981	55	-25.00%
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$20,959	1.78%	\$373	55	-25.00%
245	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	\$2,552	1.78%	\$45	55	-25.00%
246	357.000	Underground Conduit	\$1,940,109	1.41%	\$27,356	65	0.00%
247	358.000	Underground Conductorts & Devices	\$1,658,955	0.68%	\$11,281	55	0.00%
248		Transmission-Salvage & Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
249		TOTAL TRANSMISSION PLANT	\$242,627,767		\$5,030,551		
250		DISTRIBUTION PLANT					
251	360.000	Land-Distrubution Plant	\$4,699,655	0.00%	\$0	0	0.00%
252	360.010	Land Rights-Distribution Plant	\$9,676,951	0.00%	\$0	0	0.00%
253	361.000	Structures & Improvements - Distribution Plant	\$6,228,179	1.32%	\$82,212	55	-5.00%
254	362.000	Station Equipment-Distribution Plant	\$125,559,750	1.81%	\$2,272,631	52	-5.00%
255	362.030	Station Equip-Communications	\$2,257,945	4.45%	\$100,479	25	0.00%
256	363.000	Energy Storage Equipment	\$2,502,752	11.76%	\$294,324	10	0.00%
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$183,651,416	3.37%	\$6,189,053	42	-50.00%
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$132,397,415	3.08%	\$4,077,840	44	-25.00%
259	366.000	Underground Conduit-Distribution Plant	\$155,517,634	2.91%	\$4,525,563	55	-30.00%
260	367.000	Underground Conductors & Devices-Distribution Plant	\$250,569,490	2.38%	\$5,963,554	51	-10.00%
261	368.000	Line Transformers-Distribution Plant	\$162,160,290	1.63%	\$2,643,213	37	10.00%
262	369.000	Services-Distribution Plant	\$65,416,470	4.44%	\$2,904,491	50	-100.00%
263	370.000	Meters-Distribution Plant	\$27,875,505	0.61%	\$170,041	40	2.00%
264	370.002	AMI Meters Electric	\$29,197,950	4.91%	\$1,433,619	40	2.00%
265	371.000	Cust Prem Install	\$12,974,052	0.05%	\$6,487	21	-15.00%
266	373.000	Street Lighting and Signal Systems-Distribution Plant	\$11,992,950	3.75%	\$449,736	25	-5.00%
267		Distribution-Salvage and Removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
268		TOTAL DISTRIBUTION PLANT	\$1,182,678,404		\$31,113,243		
269		INCENTIVE COMPENSATION CAPITALIZATION					

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
271		GENERAL PLANT					
272	389.000	Land and Land Rights - General Plant	\$1,548,625	0.00%	\$0	0	0.00%
273	390.000	Structures & Improvements - General Plant	\$47,589,375	2.75%	\$1,308,708	45	-20.00%
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$3,518,403	0.00%	\$0	0	0.00%
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$15,707,294	0.00%	\$0	0	0.00%
276	391.000	Office Furniture & Equipment - General Plant	\$5,245,449	5.00%	\$262,272	20	0.00%
277	391.010	Off Furniture & Equip - Wolf Creek	\$4,234,385	5.00%	\$211,719	20	0.00%
278	391.020	Off Furniture & Equip - Computers	\$14,262,230	12.50%	\$1,782,779	8	0.00%
279	392.000	Transportation Equipment - General Plant	\$451,200	9.38%	\$42,323	8	25.00%
280	392.010	Trans Equip - Light Trucks	\$5,602,639	11.73%	\$657,190	8	25.00%
281	392.020	Trans Equip - Heavy Trucks	\$20,773,754	9.94%	\$2,064,911	10	25.00%
282	392.030	Trans Equip - Tractors	\$316,672	5.68%	\$17,987	12	25.00%
283	392.040	Trans Equip - Trailers	\$1,045,901	1.36%	\$14,224	26	25.00%
284	393.000	Stores Equipment - General Plant	\$425,637	4.00%	\$17,025	25	0.00%
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,943,203	3.33%	\$98,009	30	0.00%
286	395.000	Laboratory Equipment	\$3,939,193	3.33%	\$131,175	30	0.00%
287	396.000	Power Operated Equipment - General Plant	\$14,033,007	7.94%	\$1,114,221	12	15.00%
288	397.000	Communication Equipment - General Plant	\$62,010,429	2.86%	\$1,773,498	35	0.00%
289	397.010	Communication Equipment - Wolf Creek	\$77,745	2.86%	\$2,224	35	0.00%
290	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265	35	0.00%
291	398.000	Miscellaneous Equipment - General Plant	\$668,182	3.33%	\$22,250	30	0.00%
292	399.000	Regulatory Amortizations	\$0	0.00%	\$0	0	0.00%
293		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0	0	0.00%
294		TOTAL GENERAL PLANT	\$204,402,603		\$9,520,780		
295		Total Depreciation	<u>\$5,070,992,909</u>		<u>\$116,283,222</u>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	54.2190%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.100	Miscellaneous Intangibles (Like 353)	\$418,183	R-4	\$0	\$418,183	53.1700%	\$0	\$222,348
5	303.020	Misc Intangible Plt - 5yr Software (Customer Related)	\$29,572,106	R-5	\$0	\$29,572,106	52.4911%	\$0	\$15,522,724
6	303.020	Misc Intangible Plt - 5yr Software (Energy Related)	\$7,815,983	R-6	\$0	\$7,815,983	57.2300%	\$0	\$4,473,087
7	303.020	Misc Intangible Plt - 5yr Software (Demand Related)	\$17,384,738	R-7	\$0	\$17,384,738	53.1700%	\$0	\$9,243,465
8	303.020	Misc Intangible Plt - 5yr Software (Corp Software)	\$13,753,177	R-8	\$0	\$13,753,177	53.7630%	\$0	\$7,394,121
9	303.020	Misc Intangible Plt - 5yr Software (Transmission Related)	\$3,025,597	R-9	\$0	\$3,025,597	53.1700%	\$0	\$1,608,710
10	303.030	Misc Intang Plt - 10yr Software (Customer Related)	\$36,208,341	R-10	\$0	\$36,208,341	52.4911%	\$0	\$19,006,156
11	303.030	Misc Intang Plt - 10yr Software (Energy Related)	\$15,457,569	R-11	\$0	\$15,457,569	57.2300%	\$0	\$8,846,367
12	303.030	Misc Intang Plt - 10yr Software (Demand Related)	\$11,948,962	R-12	\$0	\$11,948,962	53.1700%	\$0	\$6,353,263
13	303.030	Misc Intang Plt - 10yr Software (Corp Software)	\$12,547,572	R-13	\$0	\$12,547,572	53.7630%	\$0	\$6,745,951
14	303.050	Misc Intang Plt - WC 5yr Software	\$16,383,163	R-14	\$0	\$16,383,163	53.1700%	\$0	\$8,710,928
15	303.070	Misc Intg Plt Srct (Like 312)	\$9,429	R-15	\$0	\$9,429	53.1700%	\$0	\$5,013
16	303.080	Misc Intangible Trans Line (Like 355)	\$680,152	R-16	\$0	\$680,152	53.1700%	\$0	\$361,637
17	303.090	Misc Intang Trans Ln MINT Line	\$7,630	R-17	\$0	\$7,630	53.1700%	\$0	\$4,057
18	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$291,219	R-18	\$0	\$291,219	53.1700%	\$0	\$154,841
19		TOTAL INTANGIBLE PLANT	\$165,503,821		\$0	\$165,503,821		\$0	\$88,652,668
20		PRODUCTION PLANT							
21		STEAM PRODUCTION							
22		PRODUCTION-STM-HAWTHORN UNIT 5							
23	310.000	Land & Land Rights	\$0	R-23	\$0	\$0	53.1700%	\$0	\$0
24	311.000	Structures & Improvements	\$12,472,253	R-24	\$0	\$12,472,253	53.1700%	\$0	\$6,631,497
25	311.020	Structures - H 5 Rebuild	\$8,251,767	R-25	\$0	\$8,251,767	53.1700%	\$0	\$4,387,465
26	312.000	Boiler Plant Equipment	-\$12,061,390	R-26	\$0	-\$12,061,390	53.1700%	\$0	-\$6,413,041
27	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$2,900,857	R-27	\$0	\$2,900,857	53.1700%	\$0	\$1,542,386
28	312.030	Boiler Plan - H5	\$200,764,357	R-28	\$0	\$200,764,357	53.1700%	\$0	\$106,746,409
29	314.000	Turbogenerator Units	\$36,285,228	R-29	\$0	\$36,285,228	53.1700%	\$0	\$19,292,856
30	315.000	Accessory Electric Equipment	\$104,313	R-30	\$0	\$104,313	53.1700%	\$0	\$55,463
31	315.010	Accessory Equip - H5 Rebuild	\$35,424,273	R-31	\$0	\$35,424,273	53.1700%	\$0	\$18,835,086
32	316.000	Misc. Power Plant Equipment	\$5,327,220	R-32	\$0	\$5,327,220	53.1700%	\$0	\$2,832,483
33	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,061,189	R-33	\$0	\$2,061,189	53.1700%	\$0	\$1,095,934
34		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$291,530,067		\$0	\$291,530,067		\$0	\$155,006,538
35		PRODUCTION-STM-IATAN I							
36	310.000	Steam Production-Land-Electric	\$0	R-36	\$0	\$0	53.1700%	\$0	\$0
37	311.000	Steam Production-Structures & Improvement	\$3,484,923	R-37	\$0	\$3,484,923	53.1700%	\$0	\$1,852,934
38	312.000	Steam Production-Boiler Plant Equip-Electric	\$146,837,733	R-38	\$0	\$146,837,733	53.1700%	\$0	\$78,073,623
39	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$1,911	R-39	\$0	-\$1,911	100.0000%	\$0	-\$1,911
40	312.010	Steam Production-Boiler-Unit Train-Elect	\$0	R-40	\$0	\$0	53.1700%	\$0	\$0
41	314.000	Steam Production-Turbogenerators-Electric	\$34,567,824	R-41	\$0	\$34,567,824	53.1700%	\$0	\$18,379,712
42	315.000	Steam Production Accessory Equipment-Electric	\$20,042,631	R-42	\$0	\$20,042,631	53.1700%	\$0	\$10,656,667
43	315.050	Steam Production Accessory Equip Electric-MO Juris Disallowance	-\$98,382	R-43	\$0	-\$98,382	100.0000%	\$0	-\$98,382

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
44	316.000	Steam Production-Misc Plant Equipment-Electric	\$2,060,723	R-44	\$0	\$2,060,723	53.1700%	\$0	\$1,095,686
45	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$1	R-45	\$0	-\$1	100.0000%	\$0	-\$1
46		TOTAL PRODUCTION-STM-IATAN I	\$206,893,540		\$0	\$206,893,540		\$0	\$109,958,328
47		PRODUCTION-IATAN COMMON							
48	310.000	Steam Prod - Land - Iatan	\$0	R-48	\$0	\$0	53.1700%	\$0	\$0
49	311.000	Steam Production-Structures-Electric	\$24,628,208	R-49	\$0	\$24,628,208	53.1700%	\$0	\$13,094,818
50	312.000	Steam Production-Turbogenerators-Electric	\$55,851,631	R-50	\$0	\$55,851,631	53.1700%	\$0	\$29,696,312
51	312.100	Steam Production - Unit Trains - Electric	\$451,999	R-51	\$0	\$451,999	53.1700%	\$0	\$240,328
52	314.000	Steam Production-Boiler Plant Equip-Electric	\$1,212,912	R-52	\$0	\$1,212,912	53.1700%	\$0	\$644,905
53	315.000	Steam Production-Accessory Equip-Electric	\$4,794,436	R-53	\$0	\$4,794,436	53.1700%	\$0	\$2,549,202
54	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,118,136	R-54	\$0	\$1,118,136	53.1700%	\$0	\$594,513
55		TOTAL PRODUCTION-IATAN COMMON	\$88,057,322		\$0	\$88,057,322		\$0	\$46,820,078
56		PRODUCTION-IATAN 2							
57	303.020	Misc Intangible	\$0	R-57	\$0	\$0	53.1700%	\$0	\$0
58	303.010	Misc Intangible- Substation	\$0	R-58	\$0	\$0	53.1700%	\$0	\$0
59	310.000	Steam Production-Land-Iatan 2	\$0	R-59	\$0	\$0	53.1700%	\$0	\$0
60	311.040	Steam Production Structures-Electric	\$8,125,440	R-60	\$0	\$8,125,440	53.1700%	\$0	\$4,320,296
61	311.060	Structures Iatan 2 MO Juris Disallowance	-\$44,695	R-61	\$0	-\$44,695	100.0000%	\$0	-\$44,695
62	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,688	R-62	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
63	312.020	Steam PR Boiler AQC Equip-Elec	\$0	R-63	\$0	\$0	53.1700%	\$0	\$0
64	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$64,570,346	R-64	\$0	\$64,570,346	53.1700%	\$0	\$34,332,053
65	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$355,052	R-65	\$0	-\$355,052	100.0000%	\$0	-\$355,052
66	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,545	R-66	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
67	314.040	Steam Production-Turbogenerator Iatan 2	\$14,050,282	R-67	\$0	\$14,050,282	53.1700%	\$0	\$7,470,535
68	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$46,452	R-68	\$0	-\$46,452	100.0000%	\$0	-\$46,452
69	314.070	Regulatory Plan EO-2005-0329 Additional Amortizatin	\$19,135,918	R-69	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
70	315.040	Steam Production-Accessory Equip-Iatan 2	\$4,145,527	R-70	\$0	\$4,145,527	53.1700%	\$0	\$2,204,177
71	315.060	Steam Production Accessory Equip Disallowance (MO Juris)	-\$16,695	R-71	\$0	-\$16,695	100.0000%	\$0	-\$16,695
72	315.070	Regulatory Plan EO-2005-0329 Addl Amort	\$6,399,672	R-72	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
73	316.040	Steam Production - Misc Power Plant Equip - Iatan 2	\$323,700	R-73	\$0	\$323,700	53.1700%	\$0	\$172,111
74	316.060	Steam Production Misc Power Plant Iatan 2 disallowance (MO Juris)	-\$1,528	R-74	\$0	-\$1,528	100.0000%	\$0	-\$1,528
75	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-75	\$0	\$704,779	100.0000%	\$0	\$704,779
76		TOTAL PRODUCTION-IATAN 2	\$274,129,475		\$0	\$274,129,475		\$0	\$231,413,352
77		LACYGNE COMMON PLANT							
78	310.000	Steam Production-Land-LaCygne-Common	\$0	R-78	\$0	\$0	53.1700%	\$0	\$0
79	311.000	Steam Production-Structures-LaCygne-Common	\$3,392,752	R-79	\$0	\$3,392,752	53.1700%	\$0	\$1,803,926
80	312.000	Steam Production-Boiler Plant-LaCygne-Common	\$4,650,975	R-80	\$0	\$4,650,975	53.1700%	\$0	\$2,472,923
81	312.010	Steam Production-Boiler-Unit Train-LaCygne-Common	\$132,809	R-81	\$0	\$132,809	53.1700%	\$0	\$70,615
82	314.000	Steam Production-Turbogenerator-LaCygne-Common	\$45,220	R-82	\$0	\$45,220	53.1700%	\$0	\$24,043

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
83	315.000	Steam Production-Acc Equip-LaCygne Common	\$891,718	R-83	\$0	\$891,718	53.1700%	\$0	\$474,126
84	315.020	Steam Production-Acc Equip-Comp-LaCygne-Common	\$7,116	R-84	\$0	\$7,116	53.1700%	\$0	\$3,784
85	316.000	Steam Production-Misc Power Plant-LaCygne-Common	\$1,288,950	R-85	\$0	\$1,288,950	53.1700%	\$0	\$685,335
86		TOTAL LACYGNE COMMON PLANT	\$10,409,540		\$0	\$10,409,540		\$0	\$5,534,752
87		PRODUCTION-STEAM-LACYGNE 1							
88	310.000	Land-LaCygne 1	\$0	R-88	\$0	\$0	53.1700%	\$0	\$0
89	311.000	Structures-LaCygne 1	\$12,664,223	R-89	\$0	\$12,664,223	53.1700%	\$0	\$6,733,567
90	312.000	Boiler Plant Equip-LaCygne 1	\$70,513,758	R-90	\$0	\$70,513,758	53.1700%	\$0	\$37,492,165
91	312.020	Boiler AQC Equip-LaCygne 1	\$13,908,065	R-91	\$0	\$13,908,065	53.1700%	\$0	\$7,394,918
92	314.000	Turbogenerator-LaCygne 1	\$20,824,877	R-92	\$0	\$20,824,877	53.1700%	\$0	\$11,072,587
93	315.000	Acc Equip-LaCygne 1	\$9,613,448	R-93	\$0	\$9,613,448	53.1700%	\$0	\$5,111,470
94	316.000	Misc Power Plant Equip-LaCygne 1	\$1,234,405	R-94	\$0	\$1,234,405	53.1700%	\$0	\$656,333
95		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$128,758,776		\$0	\$128,758,776		\$0	\$68,461,040
96		PRODUTION-STEAM-LACYGNE 2							
97	311.000	Structures-LaCygne 2	\$2,366,154	R-97	\$0	\$2,366,154	53.1700%	\$0	\$1,258,084
98	312.000	Boiler Plant Equip-LaCygne 2	\$63,724,687	R-98	\$0	\$63,724,687	53.1700%	\$0	\$33,882,416
99	314.000	Turbogenerator-LaCygne 2	\$17,491,733	R-99	\$0	\$17,491,733	53.1700%	\$0	\$9,300,354
100	315.000	Accessory Equip-LaCygne 2	\$9,689,075	R-100	\$0	\$9,689,075	53.1700%	\$0	\$5,151,681
101	316.000	Misc Power Plant Equip-LaCygne 2	\$1,060,076	R-101	\$0	\$1,060,076	53.1700%	\$0	\$563,642
102		TOTAL PRODUTION-STEAM-LACYGNE 2	\$94,331,725		\$0	\$94,331,725		\$0	\$50,156,177
103		PRODUCTON-STM-MONTROSE 1, 2, & 3							
104	310.000	Land-Montrose	\$0	R-104	\$0	\$0	53.1700%	\$0	\$0
105	311.000	Structures-Electric-Montrose	\$11,065,002	R-105	\$0	\$11,065,002	53.1700%	\$0	\$5,883,262
106	312.000	Boiler Plant Equipment-Equipment-Montrose	\$78,315,139	R-106	\$0	\$78,315,139	53.1700%	\$0	\$41,640,159
107	312.010	Stm Pr-BoilerUnit Train-Elect-Montrose	\$2,594,304	R-107	\$0	\$2,594,304	53.1700%	\$0	\$1,379,391
108	314.000	Turbogenerators-Electric-Montrose	\$26,051,300	R-108	\$0	\$26,051,300	53.1700%	\$0	\$13,851,476
109	315.000	Accessory Equipment-Electric-Montrose	\$10,840,546	R-109	\$0	\$10,840,546	53.1700%	\$0	\$5,763,918
110	316.000	Misc Plant Equipment-Electric-Montrose	\$2,352,490	R-110	\$0	\$2,352,490	53.1700%	\$0	\$1,250,819
111		TOTAL PRODUCTION-STM-MONTROSE 1, 2, & 3	\$131,218,781		\$0	\$131,218,781		\$0	\$69,769,025
112		PRODUCTION-HAWTHORN 6 COMBINED CYCL							
113	341.000	Other Prod-Structures Hawthorn 6	\$57,663	R-113	\$0	\$57,663	53.1700%	\$0	\$30,659
114	342.000	Other Prod-Fuel Holders-Hawthorn 6	\$516,717	R-114	\$0	\$516,717	53.1700%	\$0	\$274,738
115	344.000	Other Production-Generators Hawthorn 6	\$18,576,147	R-115	\$0	\$18,576,147	53.1700%	\$0	\$9,876,937
116	345.000	Other Prod-Accessory Equip-Hawthorn 6	\$1,175,476	R-116	\$0	\$1,175,476	53.1700%	\$0	\$625,001
117	346.000	Other Prod-Misc Pwr Plt Equip-E	\$241	R-117	\$0	\$241	100.0000%	\$0	\$241
118		TOTAL PRODUCTION-HAWTHORN 6 COMBINED CYCL	\$20,326,244		\$0	\$20,326,244		\$0	\$10,807,576
119		PRODUCTION-HAWTHORN 9 COMBINED CYCL							
120	311.000	Structures and Improvements-Hawthorn 9	\$1,039,615	R-120	\$0	\$1,039,615	53.1700%	\$0	\$552,763
121	312.000	Boiler Plant Equip-Hawthorn 9	\$22,049,251	R-121	\$0	\$22,049,251	53.1700%	\$0	\$11,723,587
122	314.000	Turbogenerators-Hawthorn 9	\$7,807,638	R-122	\$0	\$7,807,638	53.1700%	\$0	\$4,151,321
123	315.000	Accessory Equipment-Hawthorn 9	\$6,213,092	R-123	\$0	\$6,213,092	53.1700%	\$0	\$3,303,501
124	316.000	Misc Pwr Plt Equip-Hawthorn 9	\$75,763	R-124	\$0	\$75,763	53.1700%	\$0	\$40,283
125		TOTAL PRODUCTION-HAWTHORN 9 COMBINED CYCL	\$37,185,359		\$0	\$37,185,359		\$0	\$19,771,455
126		PRODUCTION - NORTHEAST STATION							
127	311.000	Steam Prod-Structures-Elect-NE	\$0	R-127	\$0	\$0	53.1700%	\$0	\$0
128	316.000	Misc Pwr Plt Equip-Northeast	\$0	R-128	\$0	\$0	53.1700%	\$0	\$0
129	340.000	Other Production-Land NE	\$0	R-129	\$0	\$0	53.1700%	\$0	\$0
130	341.000	Other Prod-Structures-Elec	\$55,196	R-130	\$0	\$55,196	53.1700%	\$0	\$29,348
131	342.000	Other Prod-Fuel Holders NE	\$1,123,742	R-131	\$0	\$1,123,742	53.1700%	\$0	\$597,494

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
132	344.000	Other Prod Generators NE	\$31,999,332	R-132	\$0	\$31,999,332	53.1700%	\$0	\$17,014,045
133	345.000	Other Prod-Accessory Equip-NE	\$6,193,538	R-133	\$0	\$6,193,538	53.1700%	\$0	\$3,293,104
134	346.000	Other Production Misc Power Plant Equip Elec	\$4,459	R-134	\$0	\$4,459	53.1700%	\$0	\$2,371
135		TOTAL PRODUCTION - NORTHEAST STATION	\$39,376,267		\$0	\$39,376,267		\$0	\$20,936,362
136		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
137	341.000	Other Production-Structures-Electric-Hawthorn 7	\$273,884	R-137	\$0	\$273,884	53.1700%	\$0	\$145,624
138	342.000	Other Production-Fuel Holders-Electric Hawthorn 7	\$1,465,050	R-138	\$0	\$1,465,050	53.1700%	\$0	\$778,967
139	344.000	Other Production-Generators-Electric-Hawthorn 7	\$12,179,422	R-139	\$0	\$12,179,422	53.1700%	\$0	\$6,475,799
140	345.000	Other Production-Accessory Equip-Electric-Hawthorn 7	\$1,016,585	R-140	\$0	\$1,016,585	53.1700%	\$0	\$540,518
141		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$14,934,941		\$0	\$14,934,941		\$0	\$7,940,908
142		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
143	341.000	Other Production-Structures-Electric-Hawthorn 8	\$33,242	R-143	\$0	\$33,242	53.1700%	\$0	\$17,675
144	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$291,161	R-144	\$0	\$291,161	53.1700%	\$0	\$154,810
145	344.000	Other Production-Generators-Electric-Hawthorn 8	\$12,947,447	R-145	\$0	\$12,947,447	53.1700%	\$0	\$6,884,158
146	345.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$631,346	R-146	\$0	\$631,346	53.1700%	\$0	\$335,687
147		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$13,903,196		\$0	\$13,903,196		\$0	\$7,392,330
148		PROD OTHER - WEST GARNER 1, 2, 3 & 4							
149	311.000	Steam Production Structures-Elec	\$0	R-149	\$0	\$0	53.1700%	\$0	\$0
150	316.000	Misc Pwr Plt Equip-West Gardner	\$0	R-150	\$0	\$0	53.1700%	\$0	\$0
151	340.000	Other Prod-Land - W Gardner	\$0	R-151	\$0	\$0	53.1700%	\$0	\$0
152	340.010	Other Prod-Landrights & Easements-W Gardner	\$13,342	R-152	\$0	\$13,342	53.1700%	\$0	\$7,094
153	341.000	Other Prod-Structures W Gardner	\$962,001	R-153	\$0	\$962,001	53.1700%	\$0	\$511,496
154	342.000	Other Prod-Fuel Holders W Gardner	\$1,334,714	R-154	\$0	\$1,334,714	53.1700%	\$0	\$709,667
155	344.000	Other Prod-Generators W Gardner	\$48,975,065	R-155	\$0	\$48,975,065	53.1700%	\$0	\$26,040,042
156	345.000	Other Prod-Access Equip - W Gardner	\$2,748,553	R-156	\$0	\$2,748,553	53.1700%	\$0	\$1,461,406
157	346.000	Other Production Misc Power Plant Equip-Elect	\$3,332	R-157	\$0	\$3,332	53.1700%	\$0	\$1,772
158		TOTAL PROD OTHER - WEST GARNER 1, 2, 3 & 4	\$54,037,007		\$0	\$54,037,007		\$0	\$28,731,477
159		PROD OTHER - MIAMI/OSAWATOMIE 1							
160	316.000	Misc Pwr Plt Equip-Miami/Osawatomie	\$0	R-160	\$0	\$0	53.1700%	\$0	\$0
161	340.000	Other Production-Land-Osawatomie	\$0	R-161	\$0	\$0	53.1700%	\$0	\$0
162	341.000	Other Production-Structures-Osawatomie	\$520,614	R-162	\$0	\$520,614	53.1700%	\$0	\$276,810
163	342.000	Other Prod-Fuel Holders-Osawatomie	\$847,617	R-163	\$0	\$847,617	53.1700%	\$0	\$450,678
164	344.000	Other Prod-Generators-Osawatomie	\$11,787,578	R-164	\$0	\$11,787,578	53.1700%	\$0	\$6,267,455
165	345.000	Other Prod-Accessory Equip-Osawatomie	\$737,090	R-165	\$0	\$737,090	53.1700%	\$0	\$391,911
166	346.000	Other Production Misc Power Plant Equip-Elect	\$381	R-166	\$0	\$381	53.1700%	\$0	\$203
167		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$13,893,280		\$0	\$13,893,280		\$0	\$7,387,057
168		TOTAL STEAM PRODUCTION	\$1,418,985,520		\$0	\$1,418,985,520		\$0	\$840,086,455
169		NUCLEAR PRODUCTION							
170		PROD PLT-NUCLEAR-WOLF CREEK							
171	320.000	Land & Land Rights - Wolf Creek	\$0	R-171	\$0	\$0	53.1700%	\$0	\$0

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
172	321.000	Structures & Improvements - Wolf Creek	\$263,168,741	R-172	\$0	\$263,168,741	53.1700%	\$0	\$139,926,820
173	321.010	Structures MO Gr Up AFC Ele	\$12,285,540	R-173	\$0	\$12,285,540	100.0000%	\$0	\$12,285,540
174	322.000	Reactor Plant Equipment - Wolf Creek	\$397,618,815	R-174	\$0	\$397,618,815	53.1700%	\$0	\$211,413,924
175	322.010	Reactor - MO Gr Up AFDC	\$31,218,948	R-175	\$0	\$31,218,948	100.0000%	\$0	\$31,218,948
176	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-176	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
177	323.000	Turbogenerator Units - Wolf Creek	\$82,668,180	R-177	\$0	\$82,668,180	53.1700%	\$0	\$43,954,671
178	323.010	Turbogenerator MO GR Up AFDC	\$3,872,178	R-178	\$0	\$3,872,178	100.0000%	\$0	\$3,872,178
179	324.000	Accessory Electric Equipment - Wolf Creek	\$70,003,987	R-179	\$0	\$70,003,987	53.1700%	\$0	\$37,221,120
180	324.010	Accessory Equip - MO Gr Up AFDC	\$3,416,025	R-180	\$0	\$3,416,025	100.0000%	\$0	\$3,416,025
181	325.000	Micellaneous Power Plant Equipment	\$30,791,110	R-181	\$0	\$30,791,110	53.1700%	\$0	\$16,371,633
182	325.010	Misc Plt Equip - MO Gr Up AFDC	\$623,629	R-182	\$0	\$623,629	100.0000%	\$0	\$623,629
183	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$5,142,901	R-183	\$0	-\$5,142,901	100.0000%	\$0	-\$5,142,901
184	328.010	MPSC Disallow - MO Basis	-\$72,901,242	R-184	\$0	-\$72,901,242	53.1700%	\$0	-\$38,761,590
185	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-185	\$0	-\$10,086,006	53.1700%	\$0	-\$5,362,729
186		TOTAL PROD PLT-NUCLEAR-WOLF CREEK	\$822,128,671		\$0	\$822,128,671		\$0	\$465,628,935
187		TOTAL NUCLEAR PRODUCTION	\$822,128,671		\$0	\$822,128,671		\$0	\$465,628,935
188		HYDRAULIC PRODUCTION							
189		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		OTHER PRODUCTION							
191		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
192	341.020	Oth Prod-Struct-Elec-Wind	\$1,451,656	R-192	\$0	\$1,451,656	53.1700%	\$0	\$771,845
193	344.020	Oth Prod-Generators-Elec-Wind	\$63,583,949	R-193	\$0	\$63,583,949	53.1700%	\$0	\$33,807,586
194	345.020	Oth Prod-Accessory Equip-Wind	\$96,231	R-194	\$0	\$96,231	53.1700%	\$0	\$51,166
195	346.020	Other Prod - Misc Pwr Plt Eq - Wind	\$2,377	R-195	\$0	\$2,377	53.1700%	\$0	\$1,264
196		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$65,134,213		\$0	\$65,134,213		\$0	\$34,631,861
197		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
198	341.020	Other Prod-Structures-Electric-Wind	\$283,352	R-198	\$0	\$283,352	53.1700%	\$0	\$150,658
199	344.020	Other Prod-Generators-Electric Wind	\$23,575,156	R-199	\$0	\$23,575,156	53.1700%	\$0	\$12,534,910
200		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$23,858,508		\$0	\$23,858,508		\$0	\$12,685,568
201		PRODUCTION PLANT - SOLAR							
202	344.010	Other Prod - Generators-Elect	\$110,285	R-202	\$0	\$110,285	53.1700%	\$0	\$58,639
203		TOTAL PRODUCTION PLANT - SOLAR	\$110,285		\$0	\$110,285		\$0	\$58,639
204		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
205		Production - Salvage & Removal	-\$37,619,239	R-205	\$0	-\$37,619,239	53.1700%	\$0	-\$20,002,149
206		Retirements not classified-Nuclear and Steam	-\$476,270	R-206	\$0	-\$476,270	53.1700%	\$0	-\$253,233
207		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$38,095,509		\$0	-\$38,095,509		\$0	-\$20,255,382
208		GENERAL PLANT-BUILDINGS							
209	311.000	Steam Prod-Structures-Elec	\$0	R-209	\$0	\$0	53.1700%	\$0	\$0
210	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$474,345	R-210	\$0	\$474,345	53.1700%	\$0	\$252,209
211	315.000	Steam Prod-Accessory Equip-Electric	\$7,230	R-211	\$0	\$7,230	53.1700%	\$0	\$3,844
212	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$8,923	R-212	\$0	\$8,923	53.1700%	\$0	\$4,744
213		TOTAL GENERAL PLANT-BUILDINGS	\$490,498		\$0	\$490,498		\$0	\$260,797
214		GENERAL PLANT - GENERAL EQUIP/TOOLS							
215	315.000	Steam Production-Accessory Equipment-Electric	\$5,073	R-215	\$0	\$5,073	53.1700%	\$0	\$2,697

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
216	316.000	Steam Production-Misc Power Plant Equip-Electric	\$1,940,348	R-216	\$0	\$1,940,348	53.1700%	\$0	\$1,031,683
217		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,945,421		\$0	\$1,945,421		\$0	\$1,034,380
218		BULK OIL FACILITY NE							
219	310.000	Steam Prod-Land-Electric	\$0	R-219	\$0	\$0	53.1700%	\$0	\$0
220	311.000	Steam Prod-Structures-Electric	\$710,468	R-220	\$0	\$710,468	53.1700%	\$0	\$377,756
221	312.000	Steam Prod-Boiler Plant Equip-Electric	\$490,912	R-221	\$0	\$490,912	53.1700%	\$0	\$261,018
222	315.000	Steam Prod-Accessory Equip-Electric	\$17,172	R-222	\$0	\$17,172	53.1700%	\$0	\$9,130
223	316.000	Steam Prod-Misc Pwr Plt Equip-Electric	\$84,806	R-223	\$0	\$84,806	53.1700%	\$0	\$45,091
224	344.000	Oth Prod-Generators-Elec	\$0	R-224	\$0	\$0	53.1700%	\$0	\$0
225		TOTAL BULK OIL FACILITY NE	\$1,303,358		\$0	\$1,303,358		\$0	\$692,995
226		TOTAL OTHER PRODUCTION	\$54,746,774		\$0	\$54,746,774		\$0	\$29,108,858
227		TOTAL PRODUCTION PLANT	\$2,295,860,965		\$0	\$2,295,860,965		\$0	\$1,334,824,248
228		TRANSMISSION PLANT							
229	350.000	Land-Transmission Plant	\$0	R-229	\$0	\$0	53.1700%	\$0	\$0
230	350.010	Land Rights-Transmission Plant	\$8,405,284	R-230	\$0	\$8,405,284	53.1700%	\$0	\$4,469,090
231	350.020	Land Rights-Transmission Plant-Wolf Creek	\$118	R-231	\$0	\$118	53.1700%	\$0	\$63
232	352.000	Structures & Improvements-Transmission Plant	\$1,812,675	R-232	\$0	\$1,812,675	53.1700%	\$0	\$963,799
233	352.010	Structures & Improvements-Transmission Plant-Wolf Creek	\$87,325	R-233	\$0	\$87,325	53.1700%	\$0	\$46,431
234	352.020	Structures & Improvements-WifCrk-MO Gr Up	\$5,333	R-234	\$0	\$5,333	100.0000%	\$0	\$5,333
235	353.000	Station Equipment -Transmission Plant	\$41,189,167	R-235	\$0	\$41,189,167	53.1700%	\$0	\$21,900,280
236	353.010	Station Equip-Wolf Creek-Transmission Plant	\$5,098,300	R-236	\$0	\$5,098,300	53.1700%	\$0	\$2,710,766
237	353.020	Stat Equip-WifCrk Mo Gr Up	\$346,930	R-237	\$0	\$346,930	100.0000%	\$0	\$346,930
238	353.030	Station Equip-Communications	\$4,680,273	R-238	\$0	\$4,680,273	53.1700%	\$0	\$2,488,501
239	354.000	Towers and Fixtures-Transmission Plant	\$3,756,770	R-239	\$0	\$3,756,770	53.1700%	\$0	\$1,997,475
240	355.000	Poles and Fixtures-Transmission Plant	\$60,836,517	R-240	\$0	\$60,836,517	53.1700%	\$0	\$32,346,776
241	355.010	Poles & Fixtures-Wolf Creek	\$52,175	R-241	\$0	\$52,175	53.1700%	\$0	\$27,741
242	355.020	Poles & Fixtures-WifCrk Mo Gr Up	\$3,480	R-242	\$0	\$3,480	100.0000%	\$0	\$3,480
243	356.000	Overhead Conductors & Devices-Transmission Plant	\$53,740,776	R-243	\$0	\$53,740,776	53.1700%	\$0	\$28,573,971
244	356.010	Ovrhd Cond & Dev-Wolf Creek	\$25,385	R-244	\$0	\$25,385	53.1700%	\$0	\$13,497
245	356.020	Ovrhd Cond-Dev-Wif Crk-Mo Gr Up	\$1,537	R-245	\$0	\$1,537	100.0000%	\$0	\$1,537
246	357.000	Underground Conduit	\$2,080,060	R-246	\$0	\$2,080,060	53.1700%	\$0	\$1,105,968
247	358.000	Underground Conductors & Devices	\$2,547,313	R-247	\$0	\$2,547,313	53.1700%	\$0	\$1,354,406
248		Transmission-Salvage & Removal: Retirements not classified	-\$425,942	R-248	\$0	-\$425,942	53.1700%	\$0	-\$226,473
249		TOTAL TRANSMISSION PLANT	\$184,243,476		\$0	\$184,243,476		\$0	\$98,129,571
250		DISTRIBUTION PLANT							
251	360.000	Land-Distribution Plant	\$0	R-251	\$0	\$0	50.5496%	\$0	\$0
252	360.010	Land Rights-Distribution Plant	\$8,017,031	R-252	\$0	\$8,017,031	58.3311%	\$0	\$4,676,422
253	361.000	Structures & Improvements - Distribution Plant	\$6,605,125	R-253	\$0	\$6,605,125	49.3758%	\$0	\$3,261,333
254	362.000	Station Equipment-Distribution Plant	\$70,140,540	R-254	\$0	\$70,140,540	59.8102%	\$0	\$41,951,197
255	362.030	Station Equip-Communications	\$3,088,918	R-255	\$0	\$3,088,918	54.9206%	\$0	\$1,696,452
256	363.000	Energy Storage Equipment	\$267,674	R-256	\$0	\$267,674	100.0000%	\$0	\$267,674
257	364.000	Poles, Towers, & Fixtures-Distribution Plant	\$176,294,254	R-257	\$0	\$176,294,254	56.0101%	-\$8,745,071	\$89,997,517
258	365.000	Overhead Conductors & Devices-Distribution Plant	\$68,299,032	R-258	\$0	\$68,299,032	55.3505%	\$0	\$37,803,856
259	366.000	Underground Conduit-Distribution Plant	\$56,654,116	R-259	\$0	\$56,654,116	57.8273%	\$0	\$32,761,546
260	367.000	Underground Conductors & Devices-Distribution Plant	\$86,313,357	R-260	\$0	\$86,313,357	52.5725%	\$0	\$45,377,090
261	368.000	Line Transformers-Distribution Plant	\$128,452,332	R-261	\$0	\$128,452,332	57.3757%	\$0	\$73,700,425
262	369.000	Services-Distribution Plant	\$64,238,738	R-262	\$0	\$64,238,738	51.3673%	\$0	\$32,997,705
263	370.000	Meters-Distribution Plant	\$49,694,758	R-263	-\$32,831,251	\$16,863,507	57.1104%	\$8,745,071	\$18,375,887
264	370.002	AMI Meters Electric	\$847,607	R-264	\$0	\$847,607	53.9610%	\$0	\$457,377
265	371.000	Cust Prem Install	\$12,400,575	R-265	\$0	\$12,400,575	82.4248%	-\$37,162	\$10,183,987

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
266	373.000	Street Lighting and Signal Systems-Distribution Plant	\$14,932,054	R-266	\$0	\$14,932,054	34.4084%	\$0	\$5,137,881
267		Distribution-Salvage and Removal: Retirements not classified	-\$2,153,274	R-267	\$0	-\$2,153,274	55.7963%	\$0	-\$1,201,447
268		TOTAL DISTRIBUTION PLANT	\$744,092,837		-\$32,831,251	\$711,261,586		-\$37,162	\$397,444,902
269		INCENTIVE COMPENSATION CAPITALIZATION							
270		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
271		GENERAL PLANT							
272	389.000	Land and Land Rights - General Plant	\$0	R-272	\$0	\$0	54.2190%	\$0	\$0
273	390.000	Structures & Improvements - General Plant	\$24,218,804	R-273	\$0	\$24,218,804	54.2190%	\$0	\$13,131,193
274	390.030	Structures & Imprv-Leasehold (801 Char)	\$2,073,061	R-274	\$0	\$2,073,061	54.2190%	\$0	\$1,123,993
275	390.050	Structures & Imprv-Leasehold (One KC Place)	\$6,811,543	R-275	\$0	\$6,811,543	54.2190%	\$0	\$3,693,150
276	391.000	Office Furniture & Equipment - General Plant	\$3,209,212	R-276	\$0	\$3,209,212	54.2190%	\$0	\$1,740,003
277	391.010	Off Furniture & Equip - Wolf Creek	\$2,618,955	R-277	\$0	\$2,618,955	54.2190%	\$0	\$1,419,971
278	391.020	Off Furniture & Equip - Computers	\$5,121,898	R-278	\$0	\$5,121,898	54.2190%	\$0	\$2,777,042
279	392.000	Transportation Equipment - General Plant	\$512,910	R-279	\$0	\$512,910	54.2190%	\$0	\$278,095
280	392.010	Trans Equip - Light Trucks	\$1,360,540	R-280	\$0	\$1,360,540	54.2190%	\$0	\$737,671
281	392.020	Trans Equip - Heavy Trucks	\$6,885,915	R-281	\$0	\$6,885,915	54.2190%	\$0	\$3,733,474
282	392.030	Trans Equip - Tractors	\$327,582	R-282	\$0	\$327,582	54.2190%	\$0	\$177,612
283	392.040	Trans Equip - Trailers	\$986,088	R-283	\$0	\$986,088	54.2190%	\$0	\$534,647
284	393.000	Stores Equipment - General Plant	\$438,909	R-284	\$0	\$438,909	54.2190%	\$0	\$237,972
285	394.000	Tools, Shop, & Garage Equipment- General Plant	\$1,847,892	R-285	\$0	\$1,847,892	54.2190%	\$0	\$1,001,909
286	395.000	Laboratory Equipment	\$3,165,882	R-286	\$0	\$3,165,882	54.2190%	\$0	\$1,716,510
287	396.000	Power Operated Equipment - General Plant	\$7,993,370	R-287	\$0	\$7,993,370	54.2190%	\$0	\$4,333,925
288	397.000	Communication Equipment - General Plant	\$30,008,496	R-288	\$0	\$30,008,496	54.2190%	\$0	\$16,270,306
289	397.010	Communication Equipment - Wolf Creek	\$91,037	R-289	\$0	\$91,037	54.2190%	\$0	\$49,359
290	397.020	Comm Equip - WlfCrk Mo Grs Up	\$3,693	R-290	\$0	\$3,693	100.0000%	\$0	\$3,693
291	398.000	Miscellaneous Equipment - General Plant	\$140,282	R-291	\$0	\$140,282	54.2190%	\$0	\$76,059
292	399.000	Regulatory Amortizations	\$0	R-292	\$0	\$0	54.2190%	\$0	\$0
293		General Plant-Salvage and removal: Retirements not classified	-\$247,616	R-293	\$0	-\$247,616	54.2190%	\$0	-\$134,255
294		TOTAL GENERAL PLANT	\$97,568,453		\$0	\$97,568,453		\$0	\$52,902,329
295		TOTAL DEPRECIATION RESERVE	\$3,487,269,552		-\$32,831,251	\$3,454,438,301		-\$37,162	\$1,971,953,718

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-257	Poles, Towers, & Fixtures-Distribution Plant	364.000		\$0		-\$8,745,071
	1. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve to account 370. (Miles)		\$0		-\$8,745,071	
R-263	Meters-Distribution Plant	370.000		-\$32,831,251		\$8,745,071
	1. To eliminate meter retirements. (Lyons)		-\$32,831,251		\$0	
	2. Per Stipulation and Agreement filed on July 1, 2015, adjustment to transfer reserve from account 370. (Miles)		\$0		\$8,745,071	
R-265	Cust Prem Install	371.000		\$0		-\$37,162
	1. To remove Missouri portion of Clean Charge Network as of May 31, 2015 (Majors)		\$0		-\$37,162	
Total Reserve Adjustments				-\$32,831,251		-\$37,162

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$68,435,746	26.68	13.85	12.83	0.035151	\$2,405,585
3	Wolf Creek Fuel	\$16,750,319	26.68	25.85	0.83	0.002274	\$38,090
4	Wolf Creek Payroll, Futa, Suta, and FICA	\$20,388,970	26.68	25.85	0.83	0.002274	\$46,365
5	Wolf Creek O&M	\$33,242,491	26.68	25.85	0.83	0.002274	\$75,593
6	Accrued Vacation	\$6,734,259	26.68	344.83	-318.15	-0.871644	-\$5,869,876
7	Fuel-Coal and Unit Train Expense	\$151,604,234	26.68	20.88	5.80	0.015890	\$2,408,991
8	Fuel-Purchased Gas	\$2,000,527	26.68	28.62	-1.94	-0.005315	-\$10,633
9	Fuel-Purchased Oil	\$3,876,820	26.68	8.50	18.18	0.049808	\$193,097
10	Purchased Power	\$29,281,696	26.68	30.72	-4.04	-0.011068	-\$324,090
11	Incentive Compensation	\$1,292,995	26.68	256.50	-229.82	-0.629644	-\$814,127
12	Injuries and Damages	\$1,065,226	26.68	149.56	-122.88	-0.336658	-\$358,617
13	Pensions	\$29,735,951	26.68	51.74	-25.06	-0.068658	-\$2,041,611
14	OPEB's	\$2,936,187	26.68	178.44	-151.76	-0.415781	-\$1,220,811
15	Cash Vouchers	\$148,967,109	26.68	30.00	-3.32	-0.009096	-\$1,355,005
16	TOTAL OPERATION AND MAINT. EXPENSE	\$516,312,530					-\$6,827,049
17	TAXES						
18	FICA - Employer Portion	\$5,117,599	26.68	13.77	12.91	0.035370	\$181,009
19	Federal/State Unemployment Taxes	\$34,081	26.68	71.00	-44.32	-0.121425	-\$4,138
20	MO Gross Receipts Taxes - 6%	\$36,763,459	11.47	72.28	-60.81	-0.166603	-\$6,124,903
21	MO Gross Receipts Taxes - 4%	\$13,958,991	11.47	39.34	-27.87	-0.076356	-\$1,065,853
22	MO Gross Receipts Taxes - Other Cities	\$8,502,377	11.47	60.94	-49.47	-0.135534	-\$1,152,361
23	Property Tax	\$49,403,718	11.47	208.84	-197.37	-0.540740	-\$26,714,566
24	TOTAL TAXES	\$113,780,225					-\$34,880,812
25	OTHER EXPENSES						
26	Use-Sales Taxes	\$22,112,634	11.47	22.00	-10.53	-0.028849	-\$637,927
27	TOTAL OTHER EXPENSES	\$22,112,634					-\$637,927
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$42,345,788
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$40,454,668	26.68	45.63	-18.95	-0.051918	-\$2,100,325
31	State Tax Offset	\$7,765,568	26.68	45.63	-18.95	-0.051918	-\$403,173
32	City Tax Offset	\$0	26.68	45.63	-18.95	-0.051918	\$0
33	Interest Expense Offset	\$70,908,234	26.68	86.55	-59.87	-0.164027	-\$11,630,865
34	TOTAL OFFSET FROM RATE BASE	\$119,128,470					-\$14,134,363
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$56,480,151

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,695,730,522	See Note (1)	See Note (1)	See Note (1)	\$1,695,730,522	-\$63,314,533	\$881,178,580	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168	-\$71,182,571	\$591,084,457	-\$534,847	\$329,326,286	\$59,312,962	\$270,013,324
3	TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827	\$12,742,173	\$73,944,393	\$0	\$41,940,708	\$1,635,645	\$40,305,063
4	TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463	-\$1,788,240	\$52,265,842	\$0	\$29,304,538	\$12,953,659	\$16,350,879
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555	\$6,528,688	\$25,486,812	\$0	\$15,784,526	\$4,999,145	\$10,785,381
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610	\$9,170,757	\$22,190,161	\$0	\$17,926,307	\$438,590	\$17,487,717
7	TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183	-\$1,770	\$404,275	\$0	\$212,210	\$148,074	\$64,136
8	TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279	-\$15,182,652	\$145,905,600	\$5,078,314	\$81,817,955	\$15,777,960	\$66,039,995
9	TOTAL DEPRECIATION EXPENSE	\$183,831,146	See Note (1)	See Note (1)	See Note (1)	\$183,831,146	\$16,611,813	\$116,283,222	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463	\$6,621,497	\$25,136,960	\$0	\$13,673,470	\$0	\$13,673,470
11	TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366	\$6,990,993	\$163,580,359	-\$58,781,178	\$56,740,011	\$0	\$56,740,011
12	TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914	-\$46,101,125	\$1,283,830,005	-\$37,625,898	\$703,009,233	\$95,266,035	\$491,459,976
13	NET INCOME BEFORE TAXES	\$365,799,392	\$0	\$0	\$0	\$411,900,517	-\$25,688,635	\$178,169,347	\$0	\$0
14	TOTAL INCOME TAXES	-\$3,478,656	See Note (1)	See Note (1)	See Note (1)	-\$3,478,656	\$21,836,745	\$18,358,089	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$87,057,144	See Note (1)	See Note (1)	See Note (1)	\$87,057,144	-\$70,569,656	\$16,487,488	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$282,220,904	\$0	\$0	\$0	\$328,322,029	\$23,044,276	\$143,323,770	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Retail Rate Revenue Missouri - As Booked	\$761,838,596			Rev-2		\$761,838,596	100.0000%	\$2,396,279	\$764,234,875		
Rev-3	400.000	Gross Receipts Tax in MO Revenue	\$60,030,012			Rev-3		\$60,030,012	100.0000%	-\$60,030,012	\$0		
Rev-4	400.000	Amort of Off System Sales Margin Rate Refund	\$744,465			Rev-4		\$744,465	100.0000%	\$17,113	\$761,578		
Rev-5	400.000	Retail Rate Revenue - Kansas as booked	\$657,236,845			Rev-5		\$657,236,845	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,479,849,918					\$1,479,849,918		-\$57,616,620	\$764,996,453		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Firm Bulk Sales (Capacity & Fixed)	\$5,881,195			Rev-8		\$5,881,195	53.1700%	-\$798,965	\$2,328,066		
Rev-9	447.014	Firm Bulk Sales (Energy)	\$12,381,993			Rev-9		\$12,381,993	57.2300%	\$17,197,645	\$24,283,860		
Rev-10	447.020	Sales For Resale	\$0			Rev-10		\$0	57.2300%	\$0	\$0		
Rev-11	447.030	Sales For Resale (Non-firm) Off System Sales bk20	\$177,411,880			Rev-11		\$177,411,880	57.2300%	-\$101,532,819	\$0		
Rev-12	447.030	Non firm off system sales	\$0			Rev-12		\$0	57.2300%	\$79,775,242	\$79,775,242		
Rev-13	447.101	Resales-FERC Juris Wholesale Firm Power	\$2,421,645			Rev-13		\$2,421,645	0.0000%	\$0	\$0		
Rev-14	447.000	Misc. charges and revenues	\$0			Rev-14		\$0	57.2300%	-\$2,573,921	-\$2,573,921		
Rev-15	450.001	Other-Oper Rev-Forfeited Discounts-MO Only	\$1,860,213			Rev-15		\$1,860,213	100.0000%	-\$62,797	\$1,797,416		
Rev-16	450.001	Other-Oper Rev-Forfeited Discounts-KS Only	\$1,567,602			Rev-16		\$1,567,602	0.0000%	\$0	\$0		
Rev-17	451.001	Other Oper Revenues-Misc Services-MO Only	\$740,415			Rev-17		\$740,415	100.0000%	\$0	\$740,415		
Rev-18	451.001	Other Oper Revenues-Misc Services-KS Only	\$539,881			Rev-18		\$539,881	0.0000%	\$0	\$0		
Rev-19	454.000	Rent From Electric Property - MO	\$1,567,177			Rev-19		\$1,567,177	100.0000%	\$0	\$1,567,177		
Rev-20	454.000	Rent From Electric Property - KS	\$1,459,315			Rev-20		\$1,459,315	0.0000%	\$0	\$0		
Rev-21	454.000	Rent From Electric Property - Allocated PROD	\$52,658			Rev-21		\$52,658	53.1700%	\$0	\$27,998		
Rev-22	454.000	Rent From Electric Property - Allocated TRANS	\$383,396			Rev-22		\$383,396	53.1700%	\$0	\$203,852		
Rev-23	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-23		\$0	55.7963%	\$0	\$0		
Rev-24	456.100	Transmission For Others	\$8,403,655			Rev-24		\$8,403,655	57.2300%	\$2,297,702	\$7,107,114		
Rev-25	456.000	Other Electric Revenues - MO	\$720,916			Rev-25		\$720,916	100.0000%	\$0	\$720,916		
Rev-26	456.000	Other Electric Revenues - KS	\$123,061			Rev-26		\$123,061	0.0000%	\$0	\$0		
Rev-27	456.101	Other Electric Revenues - Allocated DIST	\$365,602			Rev-27		\$365,602	55.7963%	\$0	\$203,992		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$215,880,604					\$215,880,604		-\$5,697,913	\$116,182,127		
Rev-29		TOTAL OPERATING REVENUES	\$1,695,730,522					\$1,695,730,522		-\$63,314,533	\$881,178,580		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper-Suprv & Engineering	\$10,281,159	\$5,943,990	\$4,337,169	E-4	-\$822,828	\$9,458,331	53.1700%	\$0	\$5,028,994	\$3,140,708	\$1,888,286
5	500.000	Prod Steam Oper -lat 1&2- 100% MO	\$0	\$0	\$0	E-5	\$143,775	\$143,775	100.0000%	\$0	\$143,775	\$0	\$143,775
6	500.000	Prod Steam Oper -lat 1&2- 100% KS	\$0	\$0	\$0	E-6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$316,346,968	\$0	\$316,346,968	E-7	-\$51,316,950	\$265,030,018	57.2300%	\$0	\$151,676,680	-\$29,313	\$151,705,993
8	501.000	Fuel Expense - Oil	\$9,596,913	\$0	\$9,596,913	E-8	-\$3,101,489	\$6,495,424	57.2300%	\$0	\$3,717,331	\$0	\$3,717,331
9	501.000	Fuel Expense - Gas	\$869,158	\$0	\$869,158	E-9	-\$333,357	\$535,801	57.2300%	\$0	\$306,639	\$0	\$306,639
10	501.000	100% MO STB	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.400	Fuel Expense - Residual	\$1,188,382	\$0	\$1,188,382	E-12	-\$526,447	\$661,935	57.2300%	\$0	\$378,825	\$0	\$378,825
13	501.300	Fuel Expense - Limestone, Ammonia, and PAC	\$5,519,149	\$0	\$5,519,149	E-13	\$1,649,396	\$7,168,545	57.2300%	\$0	\$4,102,558	\$0	\$4,102,558
14	501.500	Fuel Handling-Coal	\$12,880,594	\$8,212,385	\$4,668,209	E-14	\$0	\$12,880,594	57.2300%	\$0	\$7,371,564	\$4,699,948	\$2,671,616
15	502.000	Steam Operating Expense	\$18,767,204	\$10,758,635	\$8,008,569	E-15	-\$67,101	\$18,700,103	53.1700%	\$0	\$9,942,845	\$5,684,689	\$4,258,156

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
16	502.000	Steam Operating Expense 100% MO	\$0	\$0	\$0	E-16	\$66,661	\$66,661	100.0000%	\$0	\$66,661	\$0	\$66,661
17	502.000	Steam Operating Expense 100% KS	\$0	\$0	\$0	E-17	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
18	505.000	Steam Operating Electric Expense	\$7,098,713	\$5,501,845	\$1,596,868	E-18	-\$34,315	\$7,064,398	53.1700%	\$0	\$3,756,141	\$2,907,086	\$849,055
19	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-19	\$75,406	\$75,406	100.0000%	\$0	\$75,406	\$0	\$75,406
20	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-20	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
21	506.000	Misc Other Power Expenses	\$7,601,710	\$4,224,400	\$3,377,310	E-21	\$391,333	\$7,993,043	53.1700%	\$0	\$4,249,901	\$2,232,105	\$2,017,796
22	506.000	Misc Other Power Expenses Iatan 2-Common Tracker-100% MO	\$137,549	\$0	\$137,549	E-22	\$266,580	\$404,129	100.0000%	\$0	\$404,129	\$0	\$404,129
23	506.000	Misc Other Power Expense Iatan 2 Flood-100% MO	\$276,218	\$0	\$276,218	E-23	\$0	\$276,218	100.0000%	\$0	\$276,218	\$0	\$276,218
24	506.000	Misc Other Power Expenses 100% KS	\$92,493	\$0	\$92,493	E-24	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
25	507.000	Steam Operating Expense Rents	\$166,732	\$0	\$166,732	E-25	\$0	\$166,732	53.1700%	\$0	\$88,651	\$0	\$88,651
26	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-26	-\$2,868	-\$2,868	100.0000%	\$0	-\$2,868	\$0	-\$2,868
27	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-27	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
28	509.000	NOX/Other Allowances - Allocated	\$0	\$0	\$0	E-28	\$0	\$0	57.2300%	\$0	\$0	\$0	\$0
29	509.000	Amort of SO2 Allowances - Allocated	\$56,608	\$0	\$56,608	E-29	-\$9,532	\$47,076	57.2300%	\$0	\$26,942	\$0	\$26,942
30	509.000	Amort of SO2 Allowances - MO	-\$2,308,326	\$0	-\$2,308,326	E-30	\$51	-\$2,308,275	100.0000%	\$0	-\$2,308,275	\$0	-\$2,308,275
31	509.000	Amort of SO2 Allowances - KS	-\$1,675,085	\$0	-\$1,675,085	E-31	\$0	-\$1,675,085	0.0000%	\$0	\$0	\$0	\$0
32	509.000	Emission Allowance-REC exp	-\$351	\$0	-\$351	E-32	\$0	-\$351	57.2300%	\$0	-\$201	\$0	-\$201
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$386,794,029	\$34,641,255	\$352,152,774		-\$53,621,685	\$333,172,344		\$0	\$189,200,157	\$18,635,223	\$170,564,934
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$7,637,993	\$4,251,872	\$3,386,121	E-35	-\$403,162	\$7,234,831	53.1700%	\$0	\$3,846,759	\$2,246,620	\$1,600,139
36	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-36	-\$43,790	-\$43,790	100.0000%	\$0	-\$43,790	\$0	-\$43,790
37	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-37	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
38	511.000	Maintenance of Structures	\$5,248,357	\$1,285,133	\$3,963,224	E-38	\$183,632	\$5,431,989	53.1700%	\$0	\$2,888,189	\$679,044	\$2,209,145
39	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-39	-\$30,497	-\$30,497	100.0000%	\$0	-\$30,497	\$0	-\$30,497
40	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
41	512.000	Maintenance of Boiler Plant	\$31,916,692	\$10,628,150	\$21,288,542	E-41	-\$40,371	\$31,876,321	53.1700%	\$0	\$16,948,640	\$5,615,743	\$11,332,897
42	512.000	Maintenance Iatan 1&2 100% MO	\$0	\$0	\$0	E-42	\$217,591	\$217,591	100.0000%	\$0	\$217,591	\$0	\$217,591
43	512.000	Maintenance Iatan 1&2 100% KS	\$0	\$0	\$0	E-43	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44	513.000	Maintenance of Electric Plant	\$6,637,170	\$2,004,247	\$4,632,923	E-44	-\$381,131	\$6,256,039	53.1700%	\$0	\$3,326,336	\$1,059,012	\$2,267,324
45	513.000	Maintenance of Electric Plant 100% MO	\$224,423	\$0	\$224,423	E-45	\$162,513	\$386,936	100.0000%	\$0	\$386,936	\$0	\$386,936
46	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-46	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
47	514.000	Maintenance Misc Steam Plant	\$422,954	\$45,074	\$377,880	E-47	\$116,169	\$539,123	53.1700%	\$0	\$286,651	\$23,816	\$262,835
48	514.000	Maintenance of Misc Steam Plant 100% MO	\$0	\$0	\$0	E-48	\$23,255	\$23,255	100.0000%	\$0	\$23,255	\$0	\$23,255
49	514.000	Maintenance Misc Steam Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$52,087,589	\$18,214,476	\$33,873,113		-\$195,791	\$51,891,798		\$0	\$27,850,070	\$9,624,235	\$18,225,835
51		TOTAL STEAM POWER GENERATION	\$438,881,618	\$52,855,731	\$386,025,887		-\$53,817,476	\$385,064,142		\$0	\$217,050,227	\$28,259,458	\$188,790,769
52		NUCLEAR POWER GENERATION											
53		OPERATION - NUCLEAR											
54	517.000	Prod Nuclear Oper - Superv & Engineer	\$8,982,010	\$5,589,022	\$3,392,988	E-54	-\$34,858	\$8,947,152	53.1700%	\$0	\$4,757,201	\$2,953,149	\$1,804,052
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$25,843,271	\$0	\$25,843,271	E-55	\$3,146,473	\$28,989,744	57.2300%	-\$534,847	\$16,055,983	\$0	\$16,055,983
56	518.100	Nuclear Fuel Expense-Oil	\$652,782	\$0	\$652,782	E-56	-\$374,101	\$278,681	57.2300%	\$0	\$159,489	\$0	\$159,489
57	518.200	Prod Nuclear - Disposal Cost	\$3,415,598	\$0	\$3,415,598	E-57	-\$3,415,598	\$0	57.2300%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,655,950	\$1,812,656	\$843,294	E-58	-\$11,305	\$2,644,645	53.1700%	\$0	\$1,406,157	\$957,778	\$448,379
59	520.000	Steam Expense	\$13,860,845	\$9,809,104	\$4,051,741	E-59	-\$217,264	\$13,643,581	53.1700%	\$0	\$7,254,292	\$5,182,972	\$2,071,320

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
60	523.000	Electric Expense	\$1,113,487	\$1,144,311	-\$30,824	E-60	-\$7,137	\$1,106,350	53.1700%	\$0	\$588,246	\$604,635	-\$16,389
61	524.000	Misc. Nuclear Power Expenses - Allocated	\$26,160,565	\$14,641,578	\$11,518,987	E-61	\$2,160,740	\$28,321,305	53.1700%	\$0	\$15,058,438	\$8,997,725	\$6,060,713
62	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-63	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
64	524.100	Decommissioning - Missouri	\$1,281,264	\$0	\$1,281,264	E-64	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
65	524.100	Decommissioning - Kansas	\$2,036,230	\$0	\$2,036,230	E-65	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
66	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-66	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
67	524.950	Refueling Outage Amort	\$6,465,308	\$0	\$6,465,308	E-67	-\$356,345	\$6,108,963	53.1700%	\$0	\$3,248,136	\$0	\$3,248,136
68	524.950	WC Outage Oper Amort Exp ER-2009-0089 100% MO	\$95,690	\$0	\$95,690	E-68	-\$95,690	-\$270	100.0000%	\$0	-\$270	\$0	-\$270
69	524.950	WC Outage Oper Amort Exp ER-2012-0174 100% MO	\$201,816	\$0	\$201,816	E-69	-\$2,563	\$199,253	100.0000%	\$0	\$199,253	\$0	\$199,253
70	525.000	Rents	\$0	\$0	\$0	E-70	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
71		TOTAL OPERATION - NUCLEAR	\$92,803,569	\$32,996,671	\$59,806,898		\$792,082	\$93,595,651		-\$534,847	\$50,008,189	\$18,696,259	\$31,311,930
72		MAINTENANCE - NP											
73	528.000	Prod Nuclear Mint - Suprv & Engineer	\$5,481,799	\$3,528,961	\$1,952,838	E-73	\$856,759	\$6,338,558	53.1700%	\$0	\$3,370,211	\$1,864,646	\$1,505,565
74	529.000	Prod Nuclear Mint - Maint of Structures	\$2,868,557	\$1,944,932	\$923,625	E-74	-\$123,512	\$2,745,045	53.1700%	\$0	\$1,459,541	\$1,027,671	\$431,870
75	530.000	Prod Nuclear Mint - Maint Reactor Plnt	\$9,387,569	\$4,683,490	\$4,704,079	E-75	-\$3,639,384	\$5,748,185	53.1700%	\$0	\$3,056,310	\$3,106,087	-\$49,777
76	530.950	Refueling Outage Maint Amortization Expense	\$15,707,805	\$0	\$15,707,805	E-76	-\$751,380	\$14,956,425	53.1700%	\$0	\$7,952,331	\$0	\$7,952,331
77	530.950	Refueling Outage Amortization ER-2009-0089 MO Onlv	\$218,426	\$0	\$218,426	E-77	-\$218,427	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
78	530.950	Refueling Outage Amortization ER-2012-0174 100% MO	\$605,449	\$0	\$605,449	E-78	-\$5,851	\$599,598	100.0000%	\$0	\$599,598	\$0	\$599,598
79	531.000	Prod Nuclear Maint - Maint	\$3,435,641	\$1,704,954	\$1,730,687	E-79	\$1,273,450	\$4,709,091	53.1700%	\$0	\$2,503,824	\$900,870	\$1,602,954
80	532.000	Prod Nuclear Maint- Maint of Misc Plnt	\$2,825,559	\$1,150,720	\$1,674,839	E-80	-\$132,731	\$2,692,828	53.1700%	\$0	\$1,431,777	\$608,022	\$823,755
81		TOTAL MAINTENANCE - NP	\$40,530,805	\$13,013,057	\$27,517,748		-\$2,741,076	\$37,789,729		\$0	\$20,373,591	\$7,507,296	\$12,866,295
82		TOTAL NUCLEAR POWER GENERATION	\$133,334,374	\$46,009,728	\$87,324,646		-\$1,948,994	\$131,385,380		-\$534,847	\$70,381,780	\$26,203,555	\$44,178,225
83		HYDRAULIC POWER GENERATION											
84		OPERATION - HP											
85		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
86		MAINTANENCE - HP											
87		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
88		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
89		OTHER POWER GENERATION											
90		OPERATION - OP											
91	546.100	Prod Turbine Oper Suprv & Engineer	\$235,139	\$172,786	\$62,353	E-91	-\$19,874	\$215,265	53.1700%	\$0	\$114,456	\$91,297	\$23,159
92	547.000	Other Fuel Expense - Oil	\$725,842	\$0	\$725,842	E-92	-\$725,842	\$0	57.2300%	\$0	\$0	\$0	\$0
93	547.000	Other Fuel Expense - Gas	\$10,558,395	\$0	\$10,558,395	E-93	-\$4,643,804	\$5,914,591	57.2300%	\$0	\$3,384,920	\$0	\$3,384,920
94	547.000	Other Fuel Expense - Hedging - MO Only	-\$1,752,257	\$0	-\$1,752,257	E-94	\$1,752,257	\$0	100.0000%	\$0	\$0	\$0	\$0
95	547.300	Other Fuel Expense - Additives	\$57,831	\$0	\$57,831	E-95	-\$57,831	\$0	57.2300%	\$0	\$0	\$0	\$0
96	547.100	Fuel Handling	\$130,839	\$44,979	\$85,860	E-96	-\$281	\$130,558	57.2300%	\$0	\$74,719	\$25,581	\$49,138
97	548.000	Other Power Generation Exp	\$1,287,237	\$902,845	\$384,392	E-97	-\$5,631	\$1,281,606	53.1700%	\$0	\$681,430	\$477,049	\$204,381
98	549.000	Misc Other Power Generation Exp	\$2,420,040	\$451,796	\$1,968,244	E-98	-\$2,818	\$2,417,222	53.1700%	\$0	\$1,285,237	\$238,722	\$1,046,515

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			\$0	\$0	\$0	E-99	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
99	550.000	Other Generation Rents	\$0	\$0	\$0	E-99	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
100		TOTAL OPERATION - OP	\$13,663,066	\$1,572,406	\$12,090,660		-\$3,703,824	\$9,959,242		\$0	\$5,540,762	\$832,649	\$4,708,113
101		MAINTANENCE - OP											
102	551.000	Oth Maint-Supr Eng Struct Gen & Misc	\$322,238	\$284,222	\$38,016	E-102	-\$30,362	\$291,876	53.1700%	\$0	\$155,190	\$150,178	\$5,012
103	552.000	Other Gen Maint of Structures	\$176,374	\$33,129	\$143,245	E-103	-\$43,146	\$133,228	53.1700%	\$0	\$70,838	\$17,505	\$53,333
104	553.000	Other Gen Maint of Gen Plant	\$1,870,324	\$852,831	\$1,017,493	E-104	\$127,920	\$1,998,244	53.1700%	\$0	\$1,062,466	\$450,622	\$611,844
105	554.000	Other Gen Maint Misc Other Gen Plt	\$110,094	\$17,733	\$92,361	E-105	-\$19,249	\$90,845	53.1700%	\$0	\$48,303	\$9,370	\$38,933
106		TOTAL MAINTANENCE - OP	\$2,479,030	\$1,187,915	\$1,291,115		\$35,163	\$2,514,193		\$0	\$1,336,797	\$627,675	\$709,122
107		TOTAL OTHER POWER GENERATION	\$16,142,096	\$2,760,321	\$13,381,775		-\$3,668,661	\$12,473,435		\$0	\$6,877,559	\$1,460,324	\$5,417,235
108		OTHER POWER SUPPLY EXPENSES											
109	555.000	Purchased Power - Energy	\$58,674,684	\$0	\$58,674,684	E-109	-\$10,264,585	\$48,410,099	57.2300%	\$0	\$27,705,100	\$0	\$27,705,100
110	555.005	Purchased Power Capacity (Demand)	\$3,514,334	\$0	\$3,514,334	E-110	-\$549,134	\$2,965,200	53.1700%	\$0	\$1,576,597	\$0	\$1,576,597
111	555.020	Solar Renew Energy Credits (100% MO)	\$418	\$0	\$418	E-111	-\$418	\$0	100.0000%	\$0	\$0	\$0	\$0
112	556.000	System Control and Load Dispatch	\$2,828,110	\$1,969,430	\$858,680	E-112	-\$12,283	\$2,815,827	53.1700%	\$0	\$1,497,175	\$1,040,615	\$456,560
113	557.000	Prod-Other-Other Expenses	\$8,891,394	\$4,445,650	\$4,445,744	E-113	-\$921,020	\$7,970,374	53.1700%	\$0	\$4,237,848	\$2,349,010	\$1,888,838
114		TOTAL OTHER POWER SUPPLY EXPENSES	\$73,908,940	\$6,415,080	\$67,493,860		-\$11,747,440	\$62,161,500		\$0	\$35,016,720	\$3,389,625	\$31,627,095
115		TOTAL POWER PRODUCTION EXPENSES	\$662,267,028	\$108,040,860	\$554,226,168		-\$71,182,571	\$591,084,457		-\$534,847	\$329,326,286	\$59,312,962	\$270,013,324
116		TRANSMISSION EXPENSES											
117		OPERATION - TRANSMISSION EXP.											
118	560.000	Trans Oper Suprv and Engrg	\$1,039,353	\$586,591	\$452,762	E-118	-\$149,191	\$890,162	53.1700%	\$0	\$473,299	\$309,945	\$163,354
119	561.000	Trans Oper - Load Dispatch	\$6,721,873	\$630,836	\$6,091,037	E-119	\$177,368	\$6,899,241	57.2300%	\$0	\$3,948,436	\$358,776	\$3,589,660
120	562.000	Trans Oper - Station Expenses	\$392,822	\$318,998	\$73,824	E-120	-\$1,990	\$390,832	53.1700%	\$0	\$207,805	\$168,553	\$39,252
121	563.000	Trans Oper - OH Line Expenses	\$117,973	\$3,064	\$114,909	E-121	-\$19	\$117,954	53.1700%	\$0	\$62,716	\$1,619	\$61,097
122	564.000	Trans Oper-Underground Line Expense	\$0	\$0	\$0	E-122	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
123	565.000	Transmission of Electricity by Others	\$39,998,163	\$0	\$39,998,163	E-123	\$10,832,819	\$50,830,982	57.2300%	\$0	\$29,090,571	\$0	\$29,090,571
124	566.000	Misc Transmision Expense	\$2,160,107	\$961,798	\$1,198,309	E-124	-\$13,416	\$2,146,691	53.1700%	\$0	\$1,141,395	\$508,198	\$633,197
125	567.000	Transmission Operation Rents	\$2,398,905	\$0	\$2,398,905	E-125	\$0	\$2,398,905	53.1700%	\$0	\$1,275,498	\$0	\$1,275,498
126	575.000	Regional Transmission Operation	\$4,919,244	\$0	\$4,919,244	E-126	\$1,992,768	\$6,912,012	57.2300%	\$0	\$3,955,744	\$0	\$3,955,744
127		TOTAL OPERATION - TRANSMISSION EXP.	\$57,748,440	\$2,501,287	\$55,247,153		\$12,838,339	\$70,586,779		\$0	\$40,155,464	\$1,347,091	\$38,808,373
128		MAINTENANCE - TRANSMISSION EXP.											
129	568.000	Trans Maint - Suprv and Engrg	\$213	\$0	\$213	E-129	\$38	\$251	53.1700%	\$0	\$133	\$0	\$133
130	569.000	Trans Maintenance of Structures	\$1,507	\$1,467	\$40	E-130	-\$60	\$1,447	53.1700%	\$0	\$769	\$775	-\$6
131	570.000	Trans Maintenance of Station Equipment	\$655,772	\$466,408	\$189,364	E-131	\$102,105	\$757,877	53.1700%	\$0	\$402,963	\$246,442	\$156,521
132	571.000	Trans Maintenance of Overhead Lines	\$2,736,212	\$76,031	\$2,660,181	E-132	-\$239,661	\$2,496,551	53.1700%	\$0	\$1,327,417	\$40,174	\$1,287,243
133	572.000	Trans Maintenance of Underground Lines	\$53,722	\$976	\$52,746	E-133	\$41,442	\$95,164	53.1700%	\$0	\$50,599	\$516	\$50,083
134	573.000	Trans Maintenance of Misc Trans Plant	\$6,354	\$1,224	\$5,130	E-134	-\$30	\$6,324	53.1700%	\$0	\$3,363	\$647	\$2,716
135	576.000	Transmission Maintenance - Comp	\$0	\$0	\$0	E-135	\$0	\$0	53.1700%	\$0	\$0	\$0	\$0
136		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,453,780	\$546,106	\$2,907,674		-\$96,166	\$3,357,614		\$0	\$1,785,244	\$288,554	\$1,496,690
137		TOTAL TRANSMISSION EXPENSES	\$61,202,220	\$3,047,393	\$58,154,827		\$12,742,173	\$73,944,393		\$0	\$41,940,708	\$1,635,645	\$40,305,063
138		DISTRIBUTION EXPENSES											
139		OPERATION - DIST. EXPENSES											
140	580.000	Distrb Oper - Supr & Engineering	\$3,857,163	\$1,708,308	\$2,148,855	E-140	-\$854,915	\$3,002,248	55.7963%	\$0	\$1,675,144	\$947,228	\$727,916

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
141	581.000	Distrb Oper - Load Dispatching	\$814,347	\$681,885	\$132,462	E-141	-\$4,253	\$810,094	55.7963%	\$0	\$452,003	\$378,094	\$73,909
142	582.000	Distrb Oper - Station Expenses	\$185,292	\$85,609	\$99,683	E-142	-\$534	\$184,758	59.8102%	\$0	\$110,505	\$50,884	\$59,621
143	583.000	Distrb Oper - Overhead Line Expenses	\$1,508,113	\$1,538,791	-\$30,678	E-143	-\$9,597	\$1,498,516	55.3505%	\$0	\$829,437	\$846,417	-\$16,980
144	584.000	Distrb Oper - Underground Line Expenses	\$2,087,095	\$747,909	\$1,339,186	E-144	\$4,665	\$2,082,430	52.5725%	\$0	\$1,094,786	\$390,742	\$704,044
145	585.000	Distrb Oper - Street Light & Signal Expenses	\$40,386	\$34,331	\$6,055	E-145	-\$214	\$40,172	34.4084%	\$0	\$13,822	\$11,739	\$2,083
146	586.000	Distrb Oper - Meters Expense	\$2,251,417	\$2,048,418	\$202,999	E-146	-\$12,776	\$2,238,641	75.2499%	\$0	\$1,684,576	\$1,531,819	\$152,757
147	587.000	Distrb Oper - Customer Install Expense	\$304,923	\$280,525	\$24,398	E-147	-\$1,750	\$303,173	82.4248%	\$0	\$249,890	\$229,780	\$20,110
148	588.000	Distrb Oper - Misc Distr Expense	\$16,063,610	\$7,693,104	\$8,370,506	E-148	-\$150,856	\$15,912,754	55.7963%	\$0	\$8,878,728	\$4,265,696	\$4,613,032
149	589.000	Distrb Operations - Rents	\$95,275	\$8,449	\$86,826	E-149	-\$53	\$95,222	55.7963%	\$0	\$53,131	\$4,685	\$48,446
150		TOTAL OPERATION - DIST. EXPENSES	\$27,207,621	\$14,827,329	\$12,380,292		-\$1,039,613	\$26,168,008		\$0	\$15,042,022	\$8,657,084	\$6,384,938
151		MAINTENANCE - DISTRIB. EXPENSES											
152	590.000	Distrb Maint - Supr & Engineering	\$221,124	\$205,135	\$15,989	E-152	-\$8,017	\$213,107	55.7963%	\$0	\$118,906	\$113,744	\$5,162
153	591.000	Distrb Maint - Structures	\$357,477	\$109,186	\$248,291	E-153	-\$89,920	\$267,557	49.3758%	\$0	\$132,108	\$53,575	\$78,533
154	592.000	Distrb Maint - Station Equipment	\$859,368	\$637,487	\$221,881	E-154	-\$28,626	\$830,742	59.8102%	\$0	\$496,868	\$378,904	\$117,964
155	593.000	Distrb Maint - Overhead Lines	\$20,031,781	\$4,649,252	\$15,382,529	E-155	-\$384,369	\$19,647,412	55.3505%	\$0	\$10,874,941	\$2,557,334	\$8,317,607
156	594.000	Distrb Maint - Underground Lines	\$1,788,432	\$1,143,420	\$645,012	E-156	\$261,683	\$2,050,115	52.5725%	\$0	\$1,077,797	\$597,376	\$480,421
157	595.000	Distrb Maint - Line Transformers	\$141,084	\$103,978	\$37,106	E-157	-\$39,283	\$101,801	57.3757%	\$0	\$58,409	\$59,286	-\$877
158	596.000	Distrb Maint - Street Light & Signals	\$1,172,458	\$301,608	\$870,850	E-158	-\$59,898	\$1,112,560	34.4084%	\$0	\$382,814	\$103,131	\$279,683
159	597.000	Distrb Maint - Meters	\$370,421	\$163,746	\$206,675	E-159	\$13,823	\$384,244	75.2499%	\$0	\$289,143	\$122,450	\$166,693
160	598.000	Distrb Maint - Misc. Distr Pln	\$1,904,316	\$560,478	\$1,343,838	E-160	-\$414,020	\$1,490,296	55.7963%	\$0	\$831,530	\$310,775	\$520,755
161		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$26,846,461	\$7,874,290	\$18,972,171		-\$748,627	\$26,097,834		\$0	\$14,262,516	\$4,296,575	\$9,965,941
162		TOTAL DISTRIBUTION EXPENSES	\$54,054,082	\$22,701,619	\$31,352,463		-\$1,788,240	\$52,265,842		\$0	\$29,304,538	\$12,953,659	\$16,350,879
163		CUSTOMER ACCOUNTS EXPENSE											
164	901.000	Cst Acct-Suprv Mtr read Clct Misc	\$657,089	\$502,154	\$154,935	E-164	-\$51,479	\$605,610	52.4911%	\$0	\$317,891	\$261,942	\$55,949
165	902.000	Cust Accts Meter Reading Expense	\$4,219,961	\$870,977	\$3,348,984	E-165	\$532,431	\$4,752,392	52.4911%	\$0	\$2,494,583	\$454,334	\$2,040,249
166	903.000	Customer Accts Records and Collection	\$13,264,603	\$7,867,229	\$5,397,374	E-166	-\$85,766	\$13,178,837	52.4911%	\$0	\$6,917,716	\$4,103,839	\$2,813,877
167	903.000	Customer Accts Interest on Deposits- 100% MO	\$0	\$0	\$0	E-167	\$166,093	\$166,093	100.0000%	\$0	\$166,093	\$0	\$166,093
168	904.000	Uncollectible Accounts - MO 100%	\$0	\$0	\$0	E-168	\$4,898,683	\$4,898,683	100.0000%	\$0	\$4,898,683	\$0	\$4,898,683
169	904.000	Uncollectible Accounts - KS	\$0	\$0	\$0	E-169	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
170	905.000	Misc Customer Accts Expense	\$816,471	\$343,209	\$473,262	E-170	\$1,068,726	\$1,885,197	52.4911%	\$0	\$989,560	\$179,030	\$810,530
171		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,958,124	\$9,583,569	\$9,374,555		\$6,528,688	\$25,486,812		\$0	\$15,784,526	\$4,999,145	\$10,785,381
172		CUSTOMER SERVICE & INFO. EXP.											
173	907.000	Cst Service Suprv	\$49,148	\$41,295	\$7,853	E-173	-\$258	\$48,890	52.4911%	\$0	\$25,663	\$21,541	\$4,122
174	908.000	Customer Assistance Expenses Allocated	\$1,279,227	\$261,882	\$1,017,345	E-174	-\$3,025	\$1,276,202	52.4911%	\$0	\$669,893	\$136,608	\$533,285
175	908.000	Customer Assistance Expenses - DSM 100% MO	\$6,103,848	\$0	\$6,103,848	E-175	\$3,116,443	\$9,220,291	100.0000%	\$0	\$9,220,291	\$0	\$9,220,291
176	908.000	Customer Assistance Expenses - 100% KS	\$3,151,441	\$0	\$3,151,441	E-176	\$0	\$3,151,441	0.0000%	\$0	\$0	\$0	\$0
177	908.000	Amort of Deferred DSM 100% MO	\$0	\$0	\$0	E-177	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
178	908.000	Public Information	\$0	\$0	\$0	E-178	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
179	909.000	Informational & Instructional Advertising	\$103,573	\$13,098	\$90,475	E-179	-\$82	\$103,491	52.4911%	\$0	\$54,323	\$6,832	\$47,491
180	909.000	Info & Instructional Advertising-DSM-100% MO	\$50,986	\$0	\$50,986	E-180	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
181	910.000	Misc Customer Accounts and Info	\$1,109,832	\$524,519	\$585,313	E-181	-\$196,932	\$912,900	52.4911%	\$0	\$479,191	\$273,609	\$205,582
182	910.000	Misc Cust Accts and Info Solar Rebates 100% MO	\$1,171,349	\$0	\$1,171,349	E-182	\$6,254,611	\$7,425,960	100.0000%	\$0	\$7,425,960	\$0	\$7,425,960
183		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,019,404	\$840,794	\$12,178,610		\$9,170,757	\$22,190,161		\$0	\$17,926,307	\$438,590	\$17,487,717
184		SALES EXPENSES											
185	911.000	Sales - Supervision	\$3	\$0	\$3	E-185	\$0	\$3	52.4911%	\$0	\$2	\$0	\$2
186	912.000	Sales - Demonstrating & Selling	\$360,638	\$240,856	\$119,782	E-186	-\$1,502	\$359,136	52.4911%	\$0	\$188,515	\$125,640	\$62,875
187	913.000	Sales - Advertising Expenses	\$0	\$0	\$0	E-187	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
188	916.000	Sales - Misc. Sales Expenses	\$45,404	\$43,006	\$2,398	E-188	-\$268	\$45,136	52.4911%	\$0	\$23,693	\$22,434	\$1,259
189		TOTAL SALES EXPENSES	\$406,045	\$283,862	\$122,183		-\$1,770	\$404,275		\$0	\$212,210	\$148,074	\$64,136
190		ADMIN. & GENERAL EXPENSES											
191		OPERATION- ADMIN. & GENERAL EXP.											
192	920.000	Administrative & General Salaries	\$40,982,377	\$29,485,657	\$11,496,720	E-192	-\$9,813,589	\$31,168,788	53.7630%	\$0	\$16,757,276	\$15,753,504	\$1,003,772
193	920.000	Admin & Gen Salaries Transition - 100% MO	\$1,209,001	\$0	\$1,209,001	E-193	-\$1,237,241	-\$28,240	100.0000%	\$0	-\$28,240	\$0	-\$28,240
194	920.000	Administrative & General Salaries - 100% KS	\$1,819,116	\$0	\$1,819,116	E-194	\$0	\$1,819,116	0.0000%	\$0	\$0	\$0	\$0
195	921.000	A & G Office Supplies & Expenses - Allocated	-\$964,770	\$10,566	-\$975,336	E-195	-\$187,710	-\$1,152,480	53.7630%	\$0	-\$619,608	\$5,645	-\$625,253
196	921.000	A & G Office Supplies & Expenses - 100% MO	\$0	\$0	\$0	E-196	\$7,769	\$7,769	100.0000%	\$0	\$7,769	\$0	\$7,769
197	921.000	A & G Office Supplies & Expenses - 100% KS	\$11,335	\$0	\$11,335	E-197	\$0	\$11,335	0.0000%	\$0	\$0	\$0	\$0
198	922.000	Administrative Expenses Transfer Credit	-\$4,475,505	-\$548,627	-\$3,926,878	E-198	-\$3,071,528	-\$7,547,033	53.7630%	\$0	-\$4,057,512	-\$293,119	-\$3,764,393
199	923.000	Outside Services Employed Allocated	\$10,198,994	\$0	\$10,198,994	E-199	-\$330,961	\$9,868,033	53.7630%	\$0	\$5,305,351	\$0	\$5,305,351
200	923.000	Outside Services Employed 100% MO	\$2,086,499	\$0	\$2,086,499	E-200	-\$2,103,653	-\$17,154	100.0000%	\$0	-\$17,154	\$0	-\$17,154
201	923.000	Outside Services Employed 100% KS	\$994,907	\$0	\$994,907	E-201	\$0	\$994,907	0.0000%	\$0	\$0	\$0	\$0
202	924.000	Property Insurance	\$4,706,645	-\$19	\$4,706,664	E-202	-\$208,627	\$4,498,018	54.2190%	\$0	\$2,438,780	-\$10	\$2,438,790
203	925.000	Injuries and Damages	\$8,223,989	-\$20,270	\$8,244,259	E-203	-\$69,568	\$8,154,421	53.7630%	\$0	\$4,384,061	-\$10,830	\$4,394,891
204	926.000	Employee Pensions	\$46,333,769	\$36,260	\$46,297,509	E-204	\$8,975,554	\$55,309,323	53.7630%	\$0	\$29,735,951	\$19,373	\$29,716,578
205	926.000	Employee Benefits - OPEB	\$7,371,638	\$0	\$7,371,638	E-205	-\$1,721,077	\$5,650,561	53.7630%	\$0	\$3,037,911	\$0	\$3,037,911
206	926.000	Employee Benefits - OPEB - MO	-\$101,724	\$0	-\$101,724	E-206	\$0	-\$101,724	100.0000%	\$0	-\$101,724	\$0	-\$101,724
207	926.000	Employee Benefits - OPEB KS	-\$499,876	\$0	-\$499,876	E-207	\$0	-\$499,876	0.0000%	\$0	\$0	\$0	\$0
208	926.000	Other Miscellaneous Employee Benefits	\$17,430,282	\$0	\$17,430,282	E-208	\$24,354	\$17,454,636	53.7630%	\$0	\$9,384,136	\$0	\$9,384,136
209	927.000	Franchise Requirements	\$0	\$0	\$0	E-209	\$0	\$0	52.4911%	\$0	\$0	\$0	\$0
210	928.003	Reg Commission Exp - FERC Assessment	\$1,160,876	\$0	\$1,160,876	E-210	-\$156,536	\$1,004,340	53.1700%	\$0	\$534,008	\$0	\$534,008
211	928.002	Reg Comm Exp - KCC Assessment 100% KS	\$894,661	\$0	\$894,661	E-211	\$0	\$894,661	0.0000%	\$0	\$0	\$0	\$0
212	928.001	Reg Comm Exp - MPSC Assessment 100% MO	\$1,321,191	\$0	\$1,321,191	E-212	\$312,342	\$1,633,533	100.0000%	\$0	\$1,633,533	\$0	\$1,633,533
213	928.011	Reg Comm Exp - MO Proceeding 100% to MO	\$1,773,622	\$168,416	\$1,605,206	E-213	\$24,234	\$1,797,856	100.0000%	\$0	\$1,797,856	\$167,366	\$1,630,490
214	928.012	Reg Comm Exp - KS Proceeding 100% to KS	\$2,654,880	\$523,302	\$2,131,578	E-214	-\$3,264	\$2,651,616	0.0000%	\$0	\$0	\$0	\$0
215	928.020	Reg Comm Exp- FERC Proceedings- Allocated	\$217,392	\$0	\$217,392	E-215	\$0	\$217,392	53.1700%	\$0	\$115,587	\$0	\$115,587
216	928.023	Reg Comm Exp- FERC Proceedings- 100% to FERC	\$0	\$0	\$0	E-216	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
217	928.030	Load Research Expenses - 100% to MO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
218	928.000	Misc Regulatory Commission Filings	\$1,264,851	\$6,184	\$1,258,667	E-218	-\$14,549	\$1,250,302	53.1700%	-\$1,821,686	-\$1,156,901	\$3,267	-\$1,160,168
219	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-219	\$0	\$0	54.2190%	\$0	\$0	\$0	\$0
220	930.100	General Advertising Expense	\$12,117	\$10,590	\$1,527	E-220	-\$66	\$12,051	52.4911%	\$0	\$6,326	\$5,524	\$802
221	930.100	General Advertising Expense - 100% MO	\$0	\$0	\$0	E-221	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
222	930.200	Misc General Expense	\$5,518,666	\$90,932	\$5,427,734	E-222	-\$690,765	\$4,827,901	53.7630%	\$0	\$2,595,624	\$48,583	\$2,547,041
223	931.000	Admin & General Expense - Rents	\$5,578,159	\$0	\$5,578,159	E-223	-\$751,438	\$4,826,721	53.7630%	\$0	\$2,594,990	\$0	\$2,594,990
224	931.000	Admin & General Expense - Rents - 100% MO	-\$324,843	\$0	-\$324,843	E-224	-\$234	-\$325,077	100.0000%	\$0	-\$325,077	\$0	-\$325,077
225	931.000	Admin & General Expense - Rents - 100% KS	-\$242,160	\$0	-\$242,160	E-225	\$0	-\$242,160	0.0000%	\$0	\$0	\$0	\$0
226	933.000	Transportation Expense	\$0	\$0	\$0	E-226	-\$3,964,402	-\$3,964,402	55.7963%	\$0	-\$2,211,990	\$0	-\$2,211,990
227	0.000	Miscellaneous Settlement Case No ER-2014-0370- Filed on July 1, 2015	\$0	\$0	\$0	E-227	\$0	\$0	100.0000%	\$6,900,000	\$6,900,000	\$0	\$6,900,000
228		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$155,156,089	\$29,762,991	\$125,393,098		-\$14,980,955	\$140,175,134		\$5,078,314	\$78,710,953	\$15,699,303	\$63,011,650
229		MAINT., ADMIN. & GENERAL EXP.											
230	935.000	Maintenance of General Plant	\$5,932,163	\$145,982	\$5,786,181	E-230	-\$201,697	\$5,730,466	54.2190%	\$0	\$3,107,002	\$78,657	\$3,028,345
231		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$5,932,163	\$145,982	\$5,786,181		-\$201,697	\$5,730,466		\$0	\$3,107,002	\$78,657	\$3,028,345
232		TOTAL ADMIN. & GENERAL EXPENSES	\$161,088,252	\$29,908,973	\$131,179,279		-\$15,182,652	\$145,905,600		\$5,078,314	\$81,817,955	\$15,777,960	\$66,039,995

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
233		DEPRECIATION EXPENSE											
234	403.000	Depreciation Expense, Dep. Exp.	\$183,831,146	See note (1)	See note (1)	E-234	See note (1)	\$183,831,146	54.2190%	\$16,611,813	\$116,283,222	See note (1)	See note (1)
235	403.001	Other Depreciation	\$0			E-235		\$0	100.0000%	\$0	\$0		
236		TOTAL DEPRECIATION EXPENSE	\$183,831,146	\$0	\$0		\$0	\$183,831,146		\$16,611,813	\$116,283,222	\$0	\$0
237		AMORTIZATION EXPENSE											
238	404.000	Amortization of Limited Term Plant - Allocated	\$1,613,252	\$0	\$1,613,252	E-238	\$165,952	\$1,779,204	54.2190%	\$0	\$964,667	\$0	\$964,667
239	405.001	Amortization of Transource liability 100% MO	\$0	\$0	\$0	E-239	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
240	405.001	Amortization-latan 1 and Common 100% MO	\$515,949	\$0	\$515,949	E-240	\$0	\$515,949	100.0000%	\$0	\$515,949	\$0	\$515,949
241	405.001	Amortization latan 2 Regulatory Asset 100% MO	\$610,151	\$0	\$610,151	E-241	\$0	\$610,151	100.0000%	\$0	\$610,151	\$0	\$610,151
242	405.001	Amortization latan 1 and Common 100% KS	\$74,817	\$0	\$74,817	E-242	\$0	\$74,817	0.0000%	\$0	\$0	\$0	\$0
243	405.010	Amortization Other For Plant	\$14,907,267	\$0	\$14,907,267	E-243	\$6,455,545	\$21,362,812	54.2190%	\$0	\$11,582,703	\$0	\$11,582,703
244	405.010	Amortization of unrecovered reserve 100% KS	\$1,661,925	\$0	\$1,661,925	E-244	\$0	\$1,661,925	0.0000%	\$0	\$0	\$0	\$0
245	405.000	Amortization of Non-Plant (2011 Flood) 100 % MO	\$0	\$0	\$0	E-245	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
246	407.400	Regulatory Credits	-\$8,608,816	\$0	-\$8,608,816	E-246	\$0	-\$8,608,816	0.0000%	\$0	\$0	\$0	\$0
247	411.100	Accretion Exp-Asset Retirement Obligation	\$7,740,918	\$0	\$7,740,918	E-247	\$0	\$7,740,918	0.0000%	\$0	\$0	\$0	\$0
248	411.000	Write Down - Emissions Allowances Liab-Whsl	\$0	\$0	\$0	E-248	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
249		TOTAL AMORTIZATION EXPENSE	\$18,515,463	\$0	\$18,515,463		\$6,621,497	\$25,136,960		\$0	\$13,673,470	\$0	\$13,673,470
250		OTHER OPERATING EXPENSES											
251	408.140	Taxes Other than Income - Payroll Taxes	\$13,091,140	\$0	\$13,091,140	E-251	-\$208,518	\$12,882,622	53.7630%	\$0	\$6,926,084	\$0	\$6,926,084
252	408.140	Orvs-KS	\$41,152	\$0	\$41,152	E-252	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
253	408.120	Taxes Other than Income - Property Taxes	\$84,394,383	\$0	\$84,394,383	E-253	\$7,222,216	\$91,616,599	54.2190%	\$0	\$49,673,604	\$0	\$49,673,604
254	408.100	Other Miscellaneous Taxes	\$258,808	\$0	\$258,808	E-254	\$0	\$258,808	54.2190%	\$0	\$140,323	\$0	\$140,323
255	408.130	Gross Receipts Tax - 100% MO	\$58,781,178	\$0	\$58,781,178	E-255	\$0	\$58,781,178	100.0000%	-\$58,781,178	\$0	\$0	\$0
256	408.110	KCMO City Earnings Tax - 100% MO	\$22,705	\$0	\$22,705	E-256	-\$22,705	\$0	100.0000%	\$0	\$0	\$0	\$0
257		TOTAL OTHER OPERATING EXPENSES	\$156,589,366	\$0	\$156,589,366		\$6,990,993	\$163,580,359		-\$58,781,178	\$56,740,011	\$0	\$56,740,011
258		TOTAL OPERATING EXPENSE	\$1,329,931,130	\$174,407,070	\$971,692,914		-\$46,101,125	\$1,283,830,005		-\$37,625,898	\$703,009,233	\$95,266,035	\$491,459,976
259		NET INCOME BEFORE TAXES	\$365,799,392					\$411,900,517		-\$25,688,635	\$178,169,347		
260		INCOME TAXES											
261	409.100	Current Income Taxes	-\$3,478,656	See note (1)	See note (1)	E-261	See note (1)	-\$3,478,656	100.0000%	\$21,836,745	\$18,358,089	See note (1)	See note (1)
262		TOTAL INCOME TAXES	-\$3,478,656					-\$3,478,656		\$21,836,745	\$18,358,089		
263		DEFERRED INCOME TAXES											
264	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$88,002,695	See note (1)	See note (1)	E-264	See note (1)	\$88,002,695	100.0000%	-\$70,967,844	\$17,034,851	See note (1)	See note (1)
265	411.410	Amortization of Deferred ITC	-\$751,440			E-265		-\$751,440	100.0000%	\$169,500	-\$581,940		
266	411.100	Amort of Excess Deferred Income Taxes	\$0			E-266		\$0	100.0000%	-\$319,861	-\$319,861		
267	411.200	Amort of Prior Deferred Taxes - tax rate change	\$0			E-267		\$0	100.0000%	\$0	\$0		
268	411.300	Amortization of R&D Credit	-\$194,111			E-268		-\$194,111	100.0000%	\$194,111	\$0		
269	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-269		\$0	100.0000%	\$354,438	\$354,438		
270		TOTAL DEFERRED INCOME TAXES	\$87,057,144					\$87,057,144		-\$70,569,656	\$16,487,488		
271		NET OPERATING INCOME	\$282,220,904					\$328,322,029		\$23,044,276	\$143,323,770		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue Missouri - As Booked	400.000	\$0	\$0	\$0	\$0	\$2,396,279	\$2,396,279
	1. Remove unbilled revenues from Missouri retail rate revenue (Majors)		\$0	\$0		\$0	\$3,924,447	
	2. To include revenue growth adjustment (Majors)		\$0	\$0		\$0	\$816,036	
	3. Adjustment for Billing Corrections (Won and Kliethermes)		\$0	\$0		\$0	\$460,339	
	4. Large Customer Annualization (Won and Kliethermes)		\$0	\$0		\$0	-\$1,847,634	
	5. Weather Normalization (Won and Kliethermes)		\$0	\$0		\$0	-\$5,900,137	
	6. 365 Day Adjustment (Won and Kliethermes)		\$0	\$0		\$0	\$305,839	
	7. To eliminate MPOWER Credits (Kliethermes)		\$0	\$0		\$0	\$0	
	8. Rate switcher adjustment (Kliethermes)		\$0	\$0		\$0	\$4,048,809	
	9. Adjustment to reconcile to G/L (Kliethermes)		\$0	\$0		\$0	\$588,580	
Rev-3	Gross Receipts Tax in MO Revenue	400.000	\$0	\$0	\$0	\$0	-\$60,030,012	-\$60,030,012
	1. To Remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$60,030,012	
Rev-4	Amort of Off System Sales Margin Rate Refund	400.000	\$0	\$0	\$0	\$0	\$17,113	\$17,113
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0		\$0	\$17,113	
Rev-8	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	-\$798,965	-\$798,965
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales updated through May 31, 20115. (Harris)		\$0	\$0		\$0	-\$798,965	
Rev-9	Firm Bulk Sales (Energy)	447.014	\$0	\$0	\$0	\$0	\$17,197,645	\$17,197,645
	1. To annualize revenues from firm off-system energy sales updated through May 31, 2015. (Harris)		\$0	\$0		\$0	\$17,197,645	
Rev-11	Sales For Resale (Non-firm) Off System Sales bk20	447.030	\$0	\$0	\$0	\$0	-\$101,532,819	-\$101,532,819
	1. To eliminate test year off system sales (Featherstone)		\$0	\$0		\$0	-\$101,532,819	
Rev-12	Non firm off system sales	447.030	\$0	\$0	\$0	\$0	\$79,775,242	\$79,775,242
	1. To include an annualized level of off system sales as of May 31, 2015. (Featherstone)		\$0	\$0		\$0	\$79,775,242	
Rev-14	Misc. charges and revenues	447.000	\$0	\$0	\$0	\$0	-\$2,573,921	-\$2,573,921
	1. To include an annualized level of Ancillary Services as of May 31, 2015 (Lyons)		\$0	\$0		\$0	-\$2,255,510	
	2. To include an annualized level of Revenue Neutrality Uplift charges as of May 31, 2015 (Lyons)		\$0	\$0		\$0	-\$753,932	
	3. To include an annualized level of Market to Market sales as of May 31, 2015 (Lyons)		\$0	\$0		\$0	\$78,198	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include an annualized level of Transmission Congestion Rights as of May 31, 2015 (Lyons)		\$0	\$0		\$0	\$1,010,440	
	5. To reflect net revenues related to border and Co-Gen customers. (Harris)		\$0	\$0		\$0	-\$653,117	
Rev-15	Other-Oper Rev-Forfeited Discounts-MO Only	450.001	\$0	\$0	\$0	\$0	-\$62,797	-\$62,797
	1. To remove gross receipts tax associated with forfeited discounts. (Majors)		\$0	\$0		\$0	-\$119,706	
	2. To include an annualized level of late fees (Majors)		\$0	\$0		\$0	\$56,909	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$2,297,702	\$2,297,702
	1. To include an annualized level of Transmission Revenues through May 31, 2015. (Lyons)		\$0	\$0		\$0	\$2,297,702	
E-4	Prod Stm Oper-Suprv & Engineering	500.000	-\$37,072	-\$785,756	-\$822,828	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$37,072	\$0		\$0	\$0	
	2. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors)		\$0	\$222,771		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$997,276		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$11,251		\$0	\$0	
E-5	Prod Steam Oper -lat 1&2- 100% MO	500.000	\$0	\$143,775	\$143,775	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$143,775		\$0	\$0	
E-7	Fuel Expense - Coal	501.000	-\$51,220	-\$51,265,730	-\$51,316,950	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$51,220	\$0		\$0	\$0	
	2. To annualize Coal and Freight Expense updated through May 31, 2015 (Lyons)		\$0	-\$50,294,985		\$0	\$0	
	3. To annualize Coal Handling Expense updated through May 31, 2015 (Lyons)		\$0	-\$283,894		\$0	\$0	
	4. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$48,561		\$0	\$0	
	5. To eliminate Unit Train Property taxes included in the test year (Lyons)		\$0	-\$638,290		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	-\$3,101,489	-\$3,101,489	\$0	\$0	\$0
	1. To annualize start up oil through May 31, 2015 (Lyons)		\$0	-\$3,101,489		\$0	\$0	
E-9	Fuel Expense - Gas	501.000	\$0	-\$333,357	-\$333,357	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize start up gas through May 31, 2015. (Lyons)		\$0	-\$333,357		\$0	\$0	
E-12	Fuel Expense - Residual	501.400	\$0	-\$526,447	-\$526,447	\$0	\$0	\$0
	1 To annualize fuel residuals through May 31, 2015 (Lyons)		\$0	-\$526,447		\$0	\$0	
E-13	Fuel Expense - Limestone, Ammonia, and PAC	501.300	\$0	\$1,649,396	\$1,649,396	\$0	\$0	\$0
	1. To annualize fuel additive expense through May 31, 2015. (Lyons)		\$0	\$1,250,975		\$0	\$0	
	2. To annualize ammonia expense through May 31, 2015. (Lyons)		\$0	\$398,421		\$0	\$0	
E-15	Steam Operating Expense	502.000	-\$67,101	\$0	-\$67,101	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$67,101	\$0		\$0	\$0	
E-16	Steam Operating Expense 100% MO	502.000	\$0	\$66,661	\$66,661	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$66,661		\$0	\$0	
E-18	Steam Operating Electric Expense	505.000	-\$34,315	\$0	-\$34,315	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$34,315	\$0		\$0	\$0	
E-19	Steam Operating Electric Expense 100% MO	505.000	\$0	\$75,406	\$75,406	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$75,406		\$0	\$0	
E-21	Miscl Other Power Expenses	506.000	-\$26,347	\$417,680	\$391,333	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$26,347	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$417,680		\$0	\$0	
E-22	Miscl Other Power Expenses latan 2-Common Tracker-100% MO	506.000	\$0	\$266,580	\$266,580	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$266,580		\$0	\$0	
E-26	Steam Operating Expense Rents 100% MO	507.000	\$0	-\$2,868	-\$2,868	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$2,868		\$0	\$0	
E-29	Amort of SO2 Allowances - Allocated	509.000	\$0	-\$9,532	-\$9,532	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	-\$9,532		\$0	\$0	
E-30	Amort of SO2 Allowances - MO	509.000	\$0	\$51	\$51	\$0	\$0	\$0
	1. To adjust the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$51		\$0	\$0	
E-35	Steam Maintenance Suprv & Engineering	510.000	-\$26,519	-\$376,643	-\$403,162	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$26,519	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$376,643		\$0	\$0	
E-36	Steam Maintenance 100% MO	510.000	\$0	-\$43,790	-\$43,790	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$43,790		\$0	\$0	
E-38	Maintenance of Structures	511.000	-\$8,015	\$191,647	\$183,632	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$8,015	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$191,647		\$0	\$0	
E-39	Maintenance of Structures 100% MO	511.000	\$0	-\$30,497	-\$30,497	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	-\$30,497		\$0	\$0	
E-41	Maintenance of Boiler Plant	512.000	-\$66,287	\$25,916	-\$40,371	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$66,287	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	-\$152,972		\$0	\$0	
	3. To annualize over a 5-year amortization period costs related to the removal of LaCygne obsolete inventory (materials and supplies) True-Up-May 31, 2015. (Harris)		\$0	\$178,888		\$0	\$0	
E-42	Maintenance latan 1&2 100% MO	512.000	\$0	\$217,591	\$217,591	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$217,591		\$0	\$0	
E-44	Maintenance of Electric Plant	513.000	-\$12,500	-\$368,631	-\$381,131	\$0	\$0	\$0
	1. To normalize electric production maintenance expense. (Harris)		\$0	-\$368,631		\$0	\$0	
	2. To include annualized payroll - true up (Young)		-\$12,500	\$0		\$0	\$0	
E-45	Maintenance of Electric Plant 100% MO	513.000	\$0	\$162,513	\$162,513	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$162,513		\$0	\$0	
E-47	Maintenance Miscel Steam Plant	514.000	-\$281	\$116,450	\$116,169	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$281	\$0		\$0	\$0	
	2. To normalize electric production maintenance expense. (Harris)		\$0	\$116,450		\$0	\$0	
E-48	Maintenance of Miscel Steam Plant 100% MO	514.000	\$0	\$23,255	\$23,255	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$23,255		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineer	517.000	-\$34,858	\$0	-\$34,858	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$34,858	\$0		\$0	\$0	
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$3,146,473	\$3,146,473	\$0	-\$534,847	-\$534,847
	1. To amortize DOE Nuclear Waste Fund Fee savings as of December 31, 2014 over 5 years. (Majors)		\$0	\$0		\$0	-\$534,847	
	2. To annualize Nuclear Fuel Expense updated through May 31, 2015 (Lyons)		\$0	\$3,146,473		\$0	\$0	
E-56	Nuclear Fuel Expense-Oil	518.100	\$0	-\$374,101	-\$374,101	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense updated through May 31, 2015 (Lyons)		\$0	-\$374,101		\$0	\$0	
E-57	Prod Nuclear - Disposal Cost	518.200	\$0	-\$3,415,598	-\$3,415,598	\$0	\$0	\$0
	1. To eliminate Nuclear Fuel Disposal fee that ended May 2014 included in the test year for spent fuel waste fund (Lyons)		\$0	-\$3,415,598		\$0	\$0	
E-58	Coolants and Water	519.000	-\$11,305	\$0	-\$11,305	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$11,305	\$0		\$0	\$0	
E-59	Steam Expense	520.000	-\$61,179	-\$156,085	-\$217,264	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$61,179	\$0		\$0	\$0	
	2. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$156,085		\$0	\$0	
E-60	Electric Expense	523.000	-\$7,137	\$0	-\$7,137	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,137	\$0		\$0	\$0	
E-61	Misc. Nuclear Power Expenses - Allocated	524.000	\$2,280,982	-\$120,242	\$2,160,740	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$2,280,982	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$120,242		\$0	\$0	
E-67	Refueling Outage Amort	524.950	\$0	-\$356,345	-\$356,345	\$0	\$0	\$0
	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris)		\$0	-\$356,345		\$0	\$0	
E-68	WC Outage Oper Amort Exp ER-2009-0089 100% MO	524.950	\$0	-\$95,960	-\$95,960	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$95,960		\$0	\$0	
E-69	WC Outage Oper Amort Exp ER-2012-0174 100% MO	524.950	\$0	-\$2,563	-\$2,563	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$2,563		\$0	\$0	
E-73	Prod Nuclear Mint - Suprv & Engineer	528.000	-\$22,010	\$878,769	\$856,759	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$22,010	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	\$878,672		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$97		\$0	\$0	
E-74	Prod Nuclear Mint - Maint of Structures	529.000	-\$12,130	-\$111,382	-\$123,512	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,130	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$348,650		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	\$237,268		\$0	\$0	
E-75	Prod Nuclear Mint - Maint Reactor Plnt	530.000	\$1,158,313	-\$4,797,697	-\$3,639,384	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$1,158,313	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To normalize nuclear reactor maintenance expense. (Harris)		\$0	\$1,391,404		\$0	\$0	
	4. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$4,868,168		\$0	\$0	
	5. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$1,320,933		\$0	\$0	
E-76	Refueling Outage Maint Amortization Expense	530.950	\$0	-\$751,380	-\$751,380	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect an annualized level of refueling costs for Wolf Creek refueling outage #20. (Harris)		\$0	-\$751,380		\$0	\$0	
E-77	Refueling Outage Amortization ER-2009-0089 MO Only	530.950	\$0	-\$218,427	-\$218,427	\$0	\$0	\$0
	1. To remove test year expense for refueling outage #16 amortization that ended in September 2014. (Harris)		\$0	-\$218,427		\$0	\$0	
E-78	Refueling Outage Amortization ER-2012-0174 100% MO	530.950	\$0	-\$5,851	-\$5,851	\$0	\$0	\$0
	1. To reflect an over-recovery of refueling outage #16 amortization through an offset to the remaining amortization of refueling #18. (Harris)		\$0	-\$5,851		\$0	\$0	
E-79	Prod Nuclear Maint - Maint	531.000	-\$10,634	\$1,284,084	\$1,273,450	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$10,634	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	\$1,686,530		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$402,446		\$0	\$0	
E-80	Prod Nuclear Maint- Maint of Misc Plnt	532.000	-\$7,177	-\$125,554	-\$132,731	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,177	\$0		\$0	\$0	
	2. To normalize nuclear production maintenance expense. (Harris)		\$0	-\$63,308		\$0	\$0	
	3. To defer and annualize over a 5-year amortization period costs related to the planned Wolf Creek Mid-Cycle Outage (Harris)		\$0	-\$62,246		\$0	\$0	
E-91	Prod Turbine Oper Suprv & Engineer	546.100	-\$1,078	-\$18,796	-\$19,874	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,078	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$18,796		\$0	\$0	
E-92	Other Fuel Expense - Oil	547.000	\$0	-\$725,842	-\$725,842	\$0	\$0	\$0
	1. To annualize fuel expense-oil through May 31, 2015 (Lyons)		\$0	-\$725,842		\$0	\$0	
E-93	Other Fuel Expense - Gas	547.000	\$0	-\$4,643,804	-\$4,643,804	\$0	\$0	\$0
	1. To annualize fuel expense-gas and gas transportation through May 31, 2015 (Lyons)		\$0	-\$4,643,804		\$0	\$0	
E-94	Other Fuel Expense - Hedging - MO Only	547.000	\$0	\$1,752,257	\$1,752,257	\$0	\$0	\$0
	1. To eliminate Gas Hedging booked in the test year (Lyons)		\$0	\$1,752,257		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-95	Other Fuel Expense - Additives	547.300	\$0	-\$57,831	-\$57,831	\$0	\$0	\$0
	1. To eliminate Ammonia expense in the test year consistent with KCPL adjustment (Lyons)		\$0	-\$57,831		\$0	\$0	
E-96	Fuel Handling	547.100	-\$281	\$0	-\$281	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$281	\$0		\$0	\$0	
E-97	Other Power Generation Exp	548.000	-\$5,631	\$0	-\$5,631	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,631	\$0		\$0	\$0	
E-98	Misc Other Power Generation Exp	549.000	-\$2,818	\$0	-\$2,818	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,818	\$0		\$0	\$0	
E-102	Oth Maint-Supr Eng Struct Gen & Misc	551.000	-\$1,773	-\$28,589	-\$30,362	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,773	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,135		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$9,454		\$0	\$0	
E-103	Other Gen Maint of Structures	552.000	-\$207	-\$42,939	-\$43,146	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$207	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$42,939		\$0	\$0	
E-104	Other Gen Maint of Gen Plant	553.000	-\$5,319	\$133,239	\$127,920	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,319	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	\$133,239		\$0	\$0	
E-105	Other Gen Maint Misc Other Gen Plt	554.000	-\$111	-\$19,138	-\$19,249	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$111	\$0		\$0	\$0	
	2. To normalize other production maintenance expense. (Harris)		\$0	-\$19,138		\$0	\$0	
E-109	Purchased Power - Energy	555.000	\$0	-\$10,264,585	-\$10,264,585	\$0	\$0	\$0
	1. To annualize Purchased Power Energy expense through May 31, 2015 (Lyons)		\$0	-\$10,264,585		\$0	\$0	
E-110	Purchased Power Capacity (Demand)	555.005	\$0	-\$549,134	-\$549,134	\$0	\$0	\$0
	1. To annualize Purchased Power Capacity expense through May 31, 2015 (Lyons)		\$0	-\$549,134		\$0	\$0	
E-111	Solar Renew Energy Credits (100% MO)	555.020	\$0	-\$418	-\$418	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To eliminate Solor Energy Credits in the test year consistent with KCPL adjustment (Lyons)		\$0	-\$418		\$0	\$0	
E-112	System Control and Load Dispatch	556.000	-\$12,283	\$0	-\$12,283	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,283	\$0		\$0	\$0	
E-113	Prod-Other-Other Expenses	557.000	-\$27,727	-\$893,293	-\$921,020	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$27,727	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$893,293		\$0	\$0	
E-118	Trans Oper Suprv and Engrg	560.000	-\$3,659	-\$145,532	-\$149,191	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,659	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$145,532		\$0	\$0	
E-119	Trans Oper - Load Dispatch	561.000	-\$3,934	\$181,302	\$177,368	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,934	\$0		\$0	\$0	
	2. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$181,302		\$0	\$0	
E-120	Trans Oper - Station Expenses	562.000	-\$1,990	\$0	-\$1,990	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,990	\$0		\$0	\$0	
E-121	Trans Oper - OH Line Expenses	563.000	-\$19	\$0	-\$19	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$19	\$0		\$0	\$0	
E-123	Transmission of Electricity by Others	565.000	\$0	\$10,832,819	\$10,832,819	\$0	\$0	\$0
	1. To include an annualized level of Transmission Expense as of May 31, 2015 (Lyons)		\$0	\$11,958,221		\$0	\$0	
	2. To eliminate the impact of Transource FERC incentives charged by SPP. (Hyneman)		\$0	-\$1,125,402		\$0	\$0	
E-124	Misc Transmission Expense	566.000	-\$5,999	-\$7,417	-\$13,416	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$5,999	\$0		\$0	\$0	
	2. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$7,417		\$0	\$0	
E-126	Regional Transmission Operation	575.000	\$0	\$1,992,768	\$1,992,768	\$0	\$0	\$0
	1. To include an annualized level of SPP Schedule 1-A Administrative Fees (Lyons)		\$0	\$1,992,768		\$0	\$0	
E-129	Trans Maint - Suprv and Engrg	568.000	\$0	\$38	\$38	\$0	\$0	\$0
	1. To normalize transmission maintenance expense. (Harris)		\$0	\$38		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-130	Trans Maintenance of Structures	569.000	-\$9	-\$51	-\$60	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$9	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$51		\$0	\$0	
E-131	Trans Maintenance of Station Equipment	570.000	-\$2,909	\$105,014	\$102,105	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,909	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$105,014		\$0	\$0	
E-132	Trans Maintenance of Overhead Lines	571.000	-\$474	-\$239,187	-\$239,661	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$474	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$271,561		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To adjust test year for out-of-period transaction (CS-11) (Young)		\$0	\$32,374		\$0	\$0	
E-133	Trans Maintenance of Underground Lines	572.000	-\$6	\$41,448	\$41,442	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$6	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	\$41,448		\$0	\$0	
E-134	Trans Maintenance of MiscI Trans Plant	573.000	-\$8	-\$22	-\$30	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$8	\$0		\$0	\$0	
	2. To normalize transmission maintenance expense. (Harris)		\$0	-\$22		\$0	\$0	
E-140	Distrb Oper - Supr & Engineering	580.000	-\$10,655	-\$844,260	-\$854,915	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$10,655	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$826,209		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$18,051		\$0	\$0	
E-141	Distrb Oper - Load Dispatching	581.000	-\$4,253	\$0	-\$4,253	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$4,253	\$0		\$0	\$0	
E-142	Distrb Oper - Station Expenses	582.000	-\$534	\$0	-\$534	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$534	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-143	Distrb Oper - Overhead Line Expenses	583.000	-\$9,597	\$0	-\$9,597	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$9,597	\$0		\$0	\$0	
E-144	Distrb Oper - Underground Line Expenses	584.000	-\$4,665	\$0	-\$4,665	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$4,665	\$0		\$0	\$0	
E-145	Distrb Oper - Street Light & Signal Expenses	585.000	-\$214	\$0	-\$214	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$214	\$0		\$0	\$0	
E-146	Distrb Oper - Meters Expense	586.000	-\$12,776	\$0	-\$12,776	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$12,776	\$0		\$0	\$0	
E-147	Distrb Oper - Customer Install Expense	587.000	-\$1,750	\$0	-\$1,750	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,750	\$0		\$0	\$0	
E-148	Distrb Oper - Miscel Distr Expense	588.000	-\$47,981	-\$102,875	-\$150,856	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$47,981	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$3,441		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To reclassify Axiom Strategies BTL (CS-11) (Young)		\$0	-\$63,036		\$0	\$0	
	5. To include annualized Incentive Compensation (Young)		\$0	-\$738		\$0	\$0	
	6. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$35,660		\$0	\$0	
E-149	Distrb Opererations - Rents	589.000	-\$53	\$0	-\$53	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$53	\$0		\$0	\$0	
E-152	Distrb Maint - Supr & Engineering	590.000	-\$1,279	-\$6,738	-\$8,017	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,279	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$6,738		\$0	\$0	
E-153	Distrb Maint - Structures	591.000	-\$681	-\$89,239	-\$89,920	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$681	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$89,239		\$0	\$0	
E-154	Distrb Maint - Station Equipment	592.000	-\$3,976	-\$24,650	-\$28,626	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,976	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$24,650		\$0	\$0	
E-155	Distrb Maint - Overhead Lines	593.000	-\$28,997	-\$355,372	-\$384,369	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$28,997	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$355,372		\$0	\$0	
E-156	Distrb Maint - Underground Lines	594.000	-\$7,131	\$268,814	\$261,683	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$7,131	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$268,814		\$0	\$0	
E-157	Distrb Maint - Line Transformers	595.000	-\$649	-\$38,634	-\$39,283	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$649	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$38,634		\$0	\$0	
E-158	Distrb Maint - Street Light & Signals	596.000	-\$1,881	-\$58,017	-\$59,898	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,881	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$58,017		\$0	\$0	
E-159	Distrb Maint - Meters	597.000	-\$1,021	\$14,844	\$13,823	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,021	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	\$14,844		\$0	\$0	
E-160	Distrb Maint - Misc. Distrb Pln	598.000	-\$3,496	-\$410,524	-\$414,020	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,496	\$0		\$0	\$0	
	2. To normalize distribution maintenance expense. (Harris)		\$0	-\$367,200		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$15,695		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$27,629		\$0	\$0	
E-164	Cst Acct-Suprv Mtr read Clct Misc	901.000	-\$3,132	-\$48,347	-\$51,479	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,132	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$48,347		\$0	\$0	
E-165	Cust Accts Meter Reading Expense	902.000	-\$5,432	\$537,863	\$532,431	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include annualized payroll - true up (Young)		-\$5,432	\$0		\$0	\$0	
	2. To reflect annualization of incremental meter reading costs. (Harris)		\$0	\$540,000		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,137		\$0	\$0	
E-166	Customer Accts Records and Collection	903.000	-\$49,067	-\$36,699	-\$85,766	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$49,067	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$106,659		\$0	\$0	
	3. To annualize Credit Card Acceptance expense. (Harris)		\$0	\$69,960		\$0	\$0	
E-167	Customer Accts Interest on Deposits- 100% MO	903.000	\$0	\$166,093	\$166,093	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reclass customer deposits from below the line. (Molina)		\$0	\$148,580		\$0	\$0	
	3. To include interest on customer deposits.(Molina)		\$0	\$17,513		\$0	\$0	
E-168	Uncollectible Accounts - MO 100%	904.000	\$0	\$4,898,683	\$4,898,683	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (Majors)		\$0	\$4,898,683		\$0	\$0	
E-170	Misc Customer Accts Expense	905.000	-\$2,141	\$1,070,867	\$1,068,726	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$2,141	\$0		\$0	\$0	
	2. To include in cost of service bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	\$1,170,894		\$0	\$0	
	3. To annualize bank fees for the sale of accounts receivable to KCREC. (Harris)		\$0	-\$98,179		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$1,848		\$0	\$0	
E-173	Cst Service Suprv	907.000	-\$258	\$0	-\$258	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$258	\$0		\$0	\$0	
E-174	Customer Assistance Expenses Allocated	908.000	-\$1,633	-\$1,392	-\$3,025	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$1,633	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To remove Promotional Advertising (CS-11) (Young)		\$0	-\$1,392		\$0	\$0	
E-175	Customer Assistance Expenses - DSM 100% MO	908.000	\$0	\$3,116,443	\$3,116,443	\$0	\$0	\$0
	1. To include amortization of DSM regulatory assets (Young)		\$0	\$3,352,502		\$0	\$0	
	2. To Remove Non-Recurring Weatherization Costs from Test Year (Young)		\$0	-\$307,108		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To Remove ERPP Amortizations from Test Year (Young)		\$0	-\$115,195		\$0	\$0	
	4. To include amorization of DSM opt out (Stahlman)		\$0	\$186,244		\$0	\$0	
E-179	Informational & Instructional Advertising	909.000	-\$82	\$0	-\$82	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$82	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-181	Misc Customer Accounts and Info	910.000	-\$3,271	-\$193,661	-\$196,932	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$3,271	\$0		\$0	\$0	
	2. To include annualized Incentive Compensation (Young)		\$0	-\$113,920		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$79,741		\$0	\$0	
E-182	Misc Cust Accts and Info Solar Rebates 100% MO	910.000	\$0	\$6,254,611	\$6,254,611	\$0	\$0	\$0
	1. To amortize RES Vintage 2 (Young)		\$0	\$6,254,611		\$0	\$0	
E-186	Sales - Demonstrating & Selling	912.000	-\$1,502	\$0	-\$1,502	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,502	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-188	Sales - Misc. Sales Expenses	916.000	-\$268	\$0	-\$268	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$268	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-192	Administrative & General Salaries	920.000	-\$183,900	-\$9,629,689	-\$9,813,589	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$183,900	\$0		\$0	\$0	
	2. To remove long term equity compensation (CS-11) (Young)		\$0	-\$5,277,110		\$0	\$0	
	3. To include annualized Incentive Compensation (Young)		\$0	-\$2,816,648		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$664,797		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$871,134		\$0	\$0	
E-193	Admin & Gen Salaries Transition - 100% MO	920.000	\$0	-\$1,237,241	-\$1,237,241	\$0	\$0	\$0
	1. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$1,209,001		\$0	\$0	
	2. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$28,240		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-195	A & G Office Supplies & Expenses - Allocated	921.000	-\$66	-\$187,644	-\$187,710	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		-\$66	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	-\$30,288		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. To include an annualized level of IT expense as of December 31, 2014 (Lvons)		\$0	-\$465,921		\$0	\$0	
	5. To include an annualized level of Critical Infrastructure Program expense as of December 31, 2014. (Lyons)		\$0	\$1,375,340		\$0	\$0	
	6. No adjustment		\$0	\$0		\$0	\$0	
	7. TO include a three year amortization of 2011 Missouri River flood proceeds (Majors)		\$0	-\$25,604		\$0	\$0	
	8. To reclassify dues BTL (CS-11) (Young)		\$0	-\$23,047		\$0	\$0	
	9. To remove Great Plains officer expense report charges (Hyneman)		\$0	-\$117,442		\$0	\$0	
	10. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$204		\$0	\$0	
	11. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$67,273		\$0	\$0	
	12. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$83,959		\$0	\$0	
	13. No adjustment		\$0	\$0		\$0	\$0	
	14. To reflect Staff's Consolidated Corporate Allocations Adjustment (Hyneman)		\$0	-\$750,000		\$0	\$0	
	15. To revise mid cycle outage (Harris)		\$0	\$346		\$0	\$0	
E-196	A & G Office Supplies & Expenses - 100% MO	921.000	\$0	\$7,769	\$7,769	\$0	\$0	\$0
	1. To reflect actual latan 2 and Common costs in excess of the base rates established in ER-2010-0355 and ER-2012-0174. (Harris)		\$0	\$7,769		\$0	\$0	
E-198	Administrative Expenses Transfer Credit	922.000	\$3,422	-\$3,074,950	-\$3,071,528	\$0	\$0	\$0
	1. To include annualized payroll - true up (Young)		\$3,422	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$139,189		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	\$1,220		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust KCPL's CS-117 Common Use Billings Common Plant Adds to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$3,215,359		\$0	\$0	
E-199	Outside Services Employed Allocated	923.000	\$0	-\$330,961	-\$330,961	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reclassify lobbying BTL (CS-11) (Young)		\$0	-\$52,792		\$0	\$0	
	3. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$193,970		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$84,199		\$0	\$0	
E-200	Outside Services Employed 100% MO	923.000	\$0	-\$2,103,653	-\$2,103,653	\$0	\$0	\$0
	1. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$335,057		\$0	\$0	
	2. Remove test year regulatory liability amortization of legal fee reimbursement. (Majors)		\$0	\$317,092		\$0	\$0	
	3. To eliminate the test year balance associated with the R&D Tax credit amortization established (Lyons)		\$0	-\$78,846		\$0	\$0	
	4. To remove test year amortization of the Aquila acquisition transition costs. (Majors)		\$0	-\$2,659,803		\$0	\$0	
	5. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$17,153		\$0	\$0	
E-202	Property Insurance	924.000	\$1	-\$208,628	-\$208,627	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$1	\$0		\$0	\$0	
	2. To adjust property insurance expense through true up-May 31, 2015 (Young)		\$0	-\$208,000		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$628		\$0	\$0	
E-203	Injuries and Damages	925.000	\$126	-\$69,694	-\$69,568	\$0	\$0	\$0
	1. To include annualized payroll (Young)		\$126	\$0		\$0	\$0	
	2. To adjust to known & measurable insurance expense through May 31, 2015 (Young)		\$0	\$235,740		\$0	\$0	
	3. To adjust test year to normalized Injuries and Damages Expense (Young)		\$0	-\$295,210		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$10,224		\$0	\$0	
E-204	Employee Pensions	926.000	-\$226	\$8,975,780	\$8,975,554	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$226	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include annual level of FAS 87 pension expense (Majors)		\$0	\$1,831,093		\$0	\$0	
	3. To amortize FAS 87 regulatory asset (Majors)		\$0	\$4,095,822		\$0	\$0	
	4. To amortize FAS 88 2011 vintage (Majors)		\$0	\$1,679,129		\$0	\$0	
	5. To amortize FAS 88 2013 vintage (Majors)		\$0	\$1,040,035		\$0	\$0	
	6. To amortize FAS 88 2014 vintage (Majors)		\$0	\$1,415,122		\$0	\$0	
	7. To include annualized Incentive Compensation (Young)		\$0	-\$65		\$0	\$0	
	8. To include annualized level SERP payments (Majors)		\$0	-\$825,462		\$0	\$0	
	9. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$111,454		\$0	\$0	
	10. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$148,440		\$0	\$0	
E-205	Employee Benefits - OPEB	926.000	\$0	-\$1,721,077	-\$1,721,077	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To include annualized payroll benefits (Young)		\$0	\$2,991,382		\$0	\$0	
	3. To include normalized 401k expense (Young)		\$0	-\$1,560,454		\$0	\$0	
	4. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$11,193		\$0	\$0	
	5. To include annualized OPEB expense (Majors)		\$0	-\$3,177,619		\$0	\$0	
	6. To include FAS 106 amortization expense (Majors)		\$0	-\$571,286		\$0	\$0	
	7. To include Wolf Creek Pay As You Go OPEB expense (Majors)		\$0	\$585,707		\$0	\$0	
E-208	Other Miscellaneous Employee Benefits	926.000	\$0	\$24,354	\$24,354	\$0	\$0	\$0
	1. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$16,922		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$7,432		\$0	\$0	
E-210	Reg Commission Exp - FERC Assessment	928.003	\$0	-\$156,536	-\$156,536	\$0	\$0	\$0
	1. To include an annualized level of FERC assessment fees as of May 31, 2015 (Lyons)		\$0	-\$156,536		\$0	\$0	
E-212	Reg Comm Exp - MPSC Assessment 100% MO	928.001	\$0	\$312,342	\$312,342	\$0	\$0	\$0
	1. To update MPSC Assessment (Molina)		\$0	\$312,342		\$0	\$0	
E-213	Reg Comm Exp - MO Proceeding 100% to MO	928.011	-\$1,050	\$25,284	\$24,234	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$1,050	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reclassify lobbying BTL (CS-11) (Young)		\$0	\$25,284		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-214	Reg Comm Exp - KS Proceeding 100% to KS	928.012	-\$3,264	\$0	-\$3,264	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$3,264	\$0		\$0	\$0	
E-218	Misc Regulatory Commission Filings	928.000	-\$39	-\$14,510	-\$14,549	\$0	-\$1,821,686	-\$1,821,686
	1. To include annualized payroll (Young)		-\$39	\$0		\$0	\$0	
	2. To Include Rate Case Expense (3 yr recovery) (Young)		\$0	\$0		\$0	\$82,447	
	3. To Include Cost Recovery of Depreciation Study -5 yrs (Young)		\$0	\$0		\$0	\$12,305	
	4. To Offset Expense by Overcollected Amortizations (3 yr recovery) (Majors)		\$0	\$0		\$0	-\$357,547	
	5. Adjustment to Remove ER-2010-0355 Tier 1 Amortization (Young)		\$0	\$0		\$0	-\$1,294,629	
	6. Adjustment to Remove ER-2010-0355 Tier 2 Amortization (Young)		\$0	\$0		\$0	-\$264,262	
	7. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$14,510		\$0	\$0	
E-220	General Advertising Expense	930.100	-\$66	\$0	-\$66	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$66	\$0		\$0	\$0	
E-222	Misc General Expense	930.200	-\$567	-\$690,198	-\$690,765	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$567	\$0		\$0	\$0	
	2. To update Dues (Molina)		\$0	-\$6,000		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To remove long term equity compensation (CS-11) (Young)		\$0	-\$450,621		\$0	\$0	
	6. To remove MEDA dues (CS-11) (Young)		\$0	-\$72,399		\$0	\$0	
	7. To remove Board Retreat (CS-11) (Young)		\$0	-\$51,393		\$0	\$0	
	8. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$61,629		\$0	\$0	
	9. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$48,156		\$0	\$0	
E-223	Admin & General Expense - Rents	931.000	\$0	-\$751,438	-\$751,438	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize One Kansas City Place office and parking expense- abatement (Harris)		\$0	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense - building (Harris)		\$0	-\$392,568		\$0	\$0	
	3. To annualize One Kansas City Place office and parking expense - parking (Harris)		\$0	-\$140,438		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$172,727		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$45,705		\$0	\$0	
E-224	Admin & General Expense - Rents - 100% MO	931.000	\$0	-\$234	-\$234	\$0	\$0	\$0
	1. To eliminate test year expenses from Case No ER-2012-0174, as per the Transource Agreement.(Hyneman)		\$0	-\$234		\$0	\$0	
E-226	Transportation Expense	933.000	\$0	-\$3,964,402	-\$3,964,402	\$0	\$0	\$0
	1. To remove depreciation clearing (Molina)		\$0	-\$3,964,402		\$0	\$0	
E-227	Miscellaneous Settlement Case No ER-2014-0370-Filed on July 1, 2015		\$0	\$0	\$0	\$0	\$6,900,000	\$6,900,000
	No Adjustment		\$0	\$0		\$0	\$6,900,000	
E-230	Maintenance of General Plant	935.000	-\$910	-\$200,787	-\$201,697	\$0	\$0	\$0
	1. To include annualized payroll (Young)		-\$910	\$0		\$0	\$0	
	2. To annualize One Kansas City Place office and parking expense. (Harris)		\$0	\$71,449		\$0	\$0	
	3. To normalize general maintenance expense. (Harris)		\$0	\$9,136		\$0	\$0	
	4. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$36,286		\$0	\$0	
	5. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$245,086		\$0	\$0	
E-234	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$16,611,813	\$16,611,813
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$16,611,813	
E-238	Amortization of Limited Term Plant - Allocated	404.000	\$0	\$165,952	\$165,952	\$0	\$0	\$0
	1. To include the amortization for intangible plant (lease holds) (Molina)		\$0	\$165,952		\$0	\$0	
E-243	Amortization Other For Plant	405.010	\$0	\$6,455,545	\$6,455,545	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include the amortization for misc intangible plant (Molina)		\$0	\$6,455,545		\$0	\$0	
E-251	Taxes Other than Income - Payroll Taxes	408.140	\$0	-\$208,518	-\$208,518	\$0	\$0	\$0
	1. To include annualized payroll taxes (Young)		\$0	-\$120,870		\$0	\$0	
	2. To add back KCPL credits to expenses associated with AllConnect, Inc. (Hyneman)		\$0	\$5,714		\$0	\$0	
	3. To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$46,653		\$0	\$0	
	4. To adjust test year Utility Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$41,232		\$0	\$0	
	5. To correct adj E-250.3 To adjust test year Corp Mass Formula allocations to reflect 2015 General Allocator allocations (Hyneman)		\$0	-\$5,477		\$0	\$0	
E-253	Taxes Other than Income - Property Taxes	408.120	\$0	\$7,222,216	\$7,222,216	\$0	\$0	\$0
	1. To include annualized property taxes (Young)		\$0	\$7,222,216		\$0	\$0	
E-255	Gross Receipts Tax - 100% MO	408.130	\$0	\$0	\$0	\$0	-\$58,781,178	-\$58,781,178
	1. To remove gross receipts tax (Majors)		\$0	\$0		\$0	-\$58,781,178	
E-256	KCMO City Earnings Tax - 100% MO	408.110	\$0	-\$22,705	-\$22,705	\$0	\$0	\$0
	1. To remove Kansas City Earnings Tax (Majors)		\$0	-\$22,705		\$0	\$0	
E-261	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,836,745	\$21,836,745
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,836,745	
E-264	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$70,967,844	-\$70,967,844
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$70,967,844	
E-265	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$169,500	\$169,500
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$169,500	
E-266	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$319,861	-\$319,861
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$319,861	
E-268	Amortization of R&D Credit	411.300	\$0	\$0	\$0	\$0	\$194,111	\$194,111
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	\$194,111	
E-269	Amortization Cost of Removal Stip ER-2007-0291	411.500	\$0	\$0	\$0	\$0	\$354,438	\$354,438
	1. To Annualize Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$63,314,533	-\$63,314,533
Total Operating & Maint. Expense			\$2,472,059	-\$48,573,184	-\$46,101,125	\$0	-\$86,358,809	-\$86,358,809

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.28% Return	E 7.40% Return	F 7.53% Return
1	TOTAL NET INCOME BEFORE TAXES		\$178,169,347	\$250,715,614	\$255,958,396	\$261,243,118
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$116,283,222	\$116,283,222	\$116,283,222	\$116,283,222
4	50% Meals and Entertainment		\$375,884	\$375,884	\$375,884	\$375,884
5	Book Nuclear Fuel Amortization		\$16,590,830	\$16,590,830	\$16,590,830	\$16,590,830
6	Book Amortization Expense		\$12,547,370	\$12,547,370	\$12,547,370	\$12,547,370
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$145,797,306	\$145,797,306	\$145,797,306	\$145,797,306
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7440%	\$70,908,234	\$70,908,234	\$70,908,234	\$70,908,234
10	Tax Straight-Line Depreciation		\$161,927,634	\$161,927,634	\$161,927,634	\$161,927,634
11	IRS Tax Return Plant Amortization		\$7,817,743	\$7,817,743	\$7,817,743	\$7,817,743
12	IRS Tax Return Nuclear Amortization		\$15,349,831	\$15,349,831	\$15,349,831	\$15,349,831
13	Employee 401k ESOP Deduction		\$1,275,834	\$1,275,834	\$1,275,834	\$1,275,834
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$257,279,276	\$257,279,276	\$257,279,276	\$257,279,276
15	NET TAXABLE INCOME		\$66,687,377	\$139,233,644	\$144,476,426	\$149,761,148
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$66,687,377	\$139,233,644	\$144,476,426	\$149,761,148
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,710,215	\$7,492,248	\$7,765,568	\$8,041,075
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$62,977,162	\$131,741,396	\$136,710,858	\$141,720,073
21	Federal Income Tax at the Rate of	See Tax Table	\$22,042,007	\$46,109,489	\$47,848,801	\$49,602,026
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$6,721,806	\$6,721,806	\$6,721,806	\$6,721,806
24	Research and Development Tax Credit		\$629,530	\$629,530	\$629,530	\$629,530
25	Fuels Tax Credit		\$42,797	\$42,797	\$42,797	\$42,797
26	Production Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$14,647,874	\$38,715,356	\$40,454,668	\$42,207,893
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$66,687,377	\$139,233,644	\$144,476,426	\$149,761,148
30	Deduct Federal Income Tax at the Rate of	50.000%	\$7,323,937	\$19,357,678	\$20,227,334	\$21,103,947
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$59,363,440	\$119,875,966	\$124,249,092	\$128,657,201
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$3,710,215	\$7,492,248	\$7,765,568	\$8,041,075
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$66,687,377	\$139,233,644	\$144,476,426	\$149,761,148
38	Deduct Federal Income Tax - City Inc. Tax		\$14,647,874	\$38,715,356	\$40,454,668	\$42,207,893
39	Deduct Missouri Income Tax - City Inc. Tax		\$3,710,215	\$7,492,248	\$7,765,568	\$8,041,075
40	City Taxable Income		\$48,329,288	\$93,026,040	\$96,256,190	\$99,512,180
41	Subtract City Income Tax Credits					
42	Test City Credit		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$14,647,874	\$38,715,356	\$40,454,668	\$42,207,893
46	State Income Tax		\$3,710,215	\$7,492,248	\$7,765,568	\$8,041,075
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$18,358,089	\$46,207,604	\$48,220,236	\$50,248,968
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$17,034,851	\$17,034,851	\$17,034,851	\$17,034,851
51	Amortization of Deferred ITC		-\$581,940	-\$581,940	-\$581,940	-\$581,940
52	Amort of Excess Deferred Income Taxes		-\$319,861	-\$319,861	-\$319,861	-\$319,861
53	Amort of Prior Deferred Taxes - tax rate change		\$0	\$0	\$0	\$0
54	Amortization of R&D Credit		\$0	\$0	\$0	\$0
55	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
56	TOTAL DEFERRED INCOME TAXES		\$16,487,488	\$16,487,488	\$16,487,488	\$16,487,488
57	TOTAL INCOME TAX		\$34,845,577	\$62,695,092	\$64,707,724	\$66,736,456

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

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

Federal Tax Table						
Federal Taxable Income			\$62,977,162	\$131,741,396	\$136,710,858	\$141,720,073
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			\$15,625,340	\$39,692,822	\$41,432,134	\$43,185,359
Total Federal Income Taxes			\$22,042,007	\$46,109,489	\$47,848,801	\$49,602,026

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$3,539,564,000	50.09%		4.508%	4.633%	4.759%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.55%	4.29%	0.024%	0.024%	0.024%
4	Long Term Debt	\$3,487,869,000	49.36%	5.56%	2.744%	2.744%	2.744%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$7,066,433,000	100.00%		7.276%	7.401%	7.527%
8	PreTax Cost of Capital				9.527%	9.734%	9.942%

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

A	B	C	D	E Adjustments		F	G	H
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching		365- Day Adjustment	Load Growth	Total kWh Sales
1	NATIVE LOAD							
2	Missouri Retail	8,683,911,818	-30,980,111	-58,408,642		-8,112,246	-26,994,936	8,559,415,883
3	Wholesale	51,300,036	0	-456,000		0	0	50,844,036
4	Non-Missouri Retail	6,416,031,757	0	-110,882,498		-2,191,207	109,964,287	6,412,922,339
5	Firm Capacity Customers	1,504,502,430	0	0		0	0	1,504,502,430
6	Company use	0	0	0		0	0	0
7	TOTAL NATIVE LOAD	16,655,746,041	-30,980,111	-169,747,140		-10,303,453	82,969,351	16,527,684,688
8	LOSSES						5.91%	941,929,891
9	NET SYSTEM INPUT							<u>17,469,614,579</u>

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

Line Number	Description	C As Billed	D Billing Adjustments	E Adjustments			
				F Weather Normalization	G 365 Days Adjustment	H Rate Switcher Adjustment	
						Large Customer Annualization	Weather Normalization
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$286,578,587	\$12,149	\$0	-\$4,365,082	\$931,840	\$0
4	Small General Service	\$49,014,155	\$0	\$0	-\$345,951	\$21,966	\$0
5	Medium General Service	\$103,750,294	\$0	\$0	-\$375,201	-\$77,614	\$0
6	Large General Service	\$179,565,877	\$31,590	\$0	-\$962,821	-\$257,861	\$4,048,809
7	Large Power	\$137,727,859	\$416,600	-\$1,847,634	\$148,917	-\$312,491	\$0
8	Lighting	\$9,714,851	\$0	\$0	\$0	\$0	\$0
9	MPOWER	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$766,351,623	\$460,339	-\$1,847,634	-\$5,900,138	\$305,840	\$4,048,809
11	OTHER RATE REVENUE						
12	Unbilled Revenue	-\$3,924,447	\$0	\$0	\$0	\$0	\$0
13	Adjust to G/L	-\$588,580	\$0	\$0	\$0	\$0	\$0
14	TOTAL OTHER RATE REVENUE	-\$4,513,027	\$0	\$0	\$0	\$0	\$0
15	TOTAL MISSOURI RATE REVENUES	\$761,838,596	\$460,339	-\$1,847,634	-\$5,900,138	\$305,840	\$4,048,809

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

A	B	I	J	K	L	M
Line Number	Description	Growth Adjustment	MPOWER	Unbilled Revenue	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$4,884,113	\$0	\$0	\$1,463,020	\$288,041,607
4	Small General Service	\$658,326	\$0	\$0	\$334,341	\$49,348,496
5	Medium General Service	\$107,436	\$0	\$0	-\$345,379	\$103,404,915
6	Large General Service	-\$4,833,840	\$0	\$0	-\$1,974,123	\$177,591,754
7	Large Power	\$0	\$0	\$0	-\$1,594,608	\$136,133,251
8	Lighting	\$0	\$0	\$0	\$0	\$9,714,851
9	MPOWER	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$816,035	\$0	\$0	-\$2,116,749	\$764,234,874
11	OTHER RATE REVENUE					
12	Unbilled Revenue	\$0	\$0	\$3,924,447	\$3,924,447	\$0
13	Adjust to G/L	\$0	\$0	\$588,580	\$588,580	\$0
14	TOTAL OTHER RATE REVENUE	\$0	\$0	\$4,513,027	\$4,513,027	\$0
15	TOTAL MISSOURI RATE REVENUES	\$816,035	\$0	\$4,513,027	\$2,396,278	\$764,234,874

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$881,178,580
2	Total Missouri Rate Revenue By Rate Schedule	\$764,234,874
3	Missouri Retail kWh Sales	8,559,415,883
4	Average Rate (Cents per kWh)	8.929
5	Annualized Customer Number	276,045
6	Profit (Return on Equity)	\$120,342,437
7	Interest Expense	\$70,908,234
8	Annualized Payroll	\$95,266,035
9	Utility Employees	2,932
10	Depreciation	\$116,283,222
11	Net Investment Plant	\$3,099,039,191
12	Pensions	\$29,735,951