

Exhibit No.: *
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2016-0285
Date Prepared: November 30, 2016



MISSOURI PUBLIC SERVICE COMMISSION
COMMISSION STAFF
AUDITING DEPARTMENT
STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY
Direct Filing November 30, 2016
Test Year Ending December 31, 2015
Update Period of June 30, 2016
True-Up Period of December 31, 2016

CASE NO. ER-2016-0285

Jefferson City, MO

November 2016

Kansas City Power Light Company
Case No. ER-2016-0285
Test Year 12 Months Ending December 31, 2015
Updated thru June 30, 2016 True-up thru December 31, 2016
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.64% Return	<u>C</u> 7.01% Return	<u>D</u> 7.06% Return
1	Net Orig Cost Rate Base	\$2,518,098,891	\$2,518,098,891	\$2,518,098,891
2	Rate of Return	6.64%	7.01%	7.06%
3	Net Operating Income Requirement	\$167,201,766	\$176,493,551	\$177,727,420
4	Net Income Available	\$186,071,215	\$186,071,215	\$186,071,215
5	Additional Net Income Required	-\$18,869,449	-\$9,577,664	-\$8,343,795
6	Income Tax Requirement			
7	Required Current Income Tax	\$44,290,623	\$50,080,120	\$50,848,915
8	Current Income Tax Available	\$56,047,742	\$56,047,742	\$56,047,742
9	Additional Current Tax Required	-\$11,757,119	-\$5,967,622	-\$5,198,827
10	Revenue Requirement	-\$30,626,568	-\$15,545,286	-\$13,542,622
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$30,626,568	\$15,545,286	\$13,542,622
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Kansas City Power Light Company
Case No. ER-2016-0285
Test Year 12 Months Ending December 31, 2015
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,149,198,301
2	Less Accumulated Depreciation Reserve		\$2,037,252,254
3	Net Plant In Service		\$3,111,946,047
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,138,400
6	Contributions in Aid of Construction Amortization		\$0
7	FAS 106 OPEB Tracker		-\$3,215,443
8	Reg Asset Excess Act FAS 87 vs Rate		\$10,730,216
9	Prepayments		\$7,279,071
10	Materials and Supplies		\$62,019,969
11	Fuel Inventory-Oil		\$5,095,297
12	Fuel Inventory-Coal		\$30,649,158
13	Fuel Inventory-Lime/Limestone		\$205,989
14	Fuel Inventory-Ammonia		\$169,587
15	Fuel Inventory-Nuclear		\$31,515,398
16	Powder Activated Carbon (PAC)		\$170,376
17	Vintage 1 DSM-Case No ER-2005-0329		\$119,833
18	Vintage 2 DSM-Case No ER-2007-0291		\$672,938
19	Vintage 3 DSM-Case No ER-2009-0089		\$2,123,252
20	Vintage 4 DSM-Case No ER-2010-0355		\$10,216,863
21	Vintage 5 DSM-Case No ER-2012-0174		\$6,499,738
22	Vintage 6 DSM-Case No ER-2014-0370		\$17,600,636
23	Vintage 7 DSM - Case No ER-2016-0285		\$1,424,573
24	Iatan 1 and Common Regulatory Asset "Vintage 1"		\$9,249,251
25	Iatan 1 and Common Regulatory Asset "Vintage 2"		\$1,499,685
26	Iatan Unit 2 Regulatory Asset "Vintage 1"		\$15,196,608
27	Iatan Unit 2 Regulatory Asset "Vintage 2"		\$10,755,167
28	TOTAL ADD TO NET PLANT IN SERVICE		\$177,839,762
29	SUBTRACT FROM NET PLANT		
30	Federal Tax Offset	5.0904%	\$2,181,115
31	State Tax Offset	5.0904%	\$368,163
32	City Tax Offset	5.0904%	\$0
33	Interest Expense Offset	16.3014%	\$11,300,662
34	Contributions in Aid of Construction		\$0
35	Customer Deposits		\$4,155,212
36	Customer Advances for Construction		\$1,667,780
37	Deferred Income Taxes-Depreciation		\$714,231,969
38	ADIT Related to Construction		\$653,112
39	ADIT-Clean Charge Network		-\$622,205
40	Other Regulatory Liability (SO2 Emission Allowances)		\$36,473,099
41	Income eligible Weatherization		\$1,278,011

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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
42	TOTAL SUBTRACT FROM NET PLANT		\$771,686,918
43	Total Rate Base		<u>\$2,518,098,891</u>

Kansas City Power Light Company
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Test Year 12 Months Ending December 31, 2015
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	53.7145%	\$0	\$38,774
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles - Production	\$2,033,869	P-4	\$0	\$2,033,869	52.7400%	\$0	\$1,072,663
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$40,547,592	P-5	\$261,453	\$40,809,045	52.4911%	\$0	\$21,421,117
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$9,432,418	P-6	\$0	\$9,432,418	56.0600%	\$0	\$5,287,814
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$32,242,188	P-7	\$0	\$32,242,188	52.7400%	\$0	\$17,004,530
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$24,546,515	P-8	\$0	\$24,546,515	53.7630%	\$0	\$13,196,943
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$3,828,595	P-9	\$0	\$3,828,595	52.7400%	\$0	\$2,019,201
10	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$89,567,711	P-10	\$0	\$89,567,711	52.4911%	\$0	\$47,015,077
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$38,088,445	P-11	\$0	\$38,088,445	56.0600%	\$0	\$21,352,382
12	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$28,204,415	P-12	\$0	\$28,204,415	52.7400%	\$0	\$14,875,008
13	303.034	Miscellaneous Intangibles - 10 Year - Corporate Software	\$29,783,398	P-13	\$0	\$29,783,398	53.7630%	\$0	\$16,012,448
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$28,375,838	P-14	\$0	\$28,375,838	52.7400%	\$0	\$14,965,417
15	303.070	Miscellaneous Intangibles Plant - Srct	\$34,980	P-15	\$0	\$34,980	52.7400%	\$0	\$18,448
16	303.080	Miscellaneous Intangibles Transmission Line	\$6,874,227	P-16	\$0	\$6,874,227	52.7400%	\$0	\$3,625,467
17	303.090	Miscellaneous Intangibles Transmission Mint Line	\$55,210	P-17	\$0	\$55,210	52.7400%	\$0	\$29,118
18	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge	\$3,243,745	P-18	\$0	\$3,243,745	52.7400%	\$0	\$1,710,751
19	303.110	Miscellaneous Intangibles LaCygne Road Overpass	\$870,852	P-19	\$0	\$870,852	52.7400%	\$0	\$459,287
20		TOTAL INTANGIBLE PLANT	\$337,825,121		\$261,453	\$338,086,574		\$0	\$180,127,382
21		PRODUCTION PLANT							
22		STEAM PRODUCTION							
23		HAWTHORN COMMON							
24	311.000	Structures - Electric - Hawthorn Common	\$15,122,116	P-24	\$0	\$15,122,116	52.7400%	\$0	\$7,975,404
25	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$1,473,618	P-25	\$0	\$1,473,618	52.7400%	\$0	\$777,186
26	314.000	Turbogenerator - Electric - Hawthorn Common	\$108,890	P-26	\$0	\$108,890	52.7400%	\$0	\$57,429
27	315.000	Accessory Equipment - Electric - Hawthorn Common	\$2,489,568	P-27	\$0	\$2,489,568	52.7400%	\$0	\$1,312,998
28	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$4,540,243	P-28	\$0	\$4,540,243	52.7400%	\$0	\$2,394,524
29		TOTAL HAWTHORN COMMON	\$23,734,435		\$0	\$23,734,435		\$0	\$12,517,541
30		HAWTHORN 5 PRODUCTION UNIT							
31	310.000	Land & Land Rights - Hawthorn 5	\$807,281	P-31	\$0	\$807,281	52.7400%	\$0	\$425,760
32	311.000	Structures & Improvements - Hawthorn 5	\$22,341,645	P-32	\$0	\$22,341,645	52.7400%	\$0	\$11,782,984
33	311.020	Structures - Rebuild - Hawthorn 5	\$8,653,542	P-33	\$0	\$8,653,542	52.7400%	\$0	\$4,563,878
34	312.000	Boiler Plant Equipment - Hawthorn 5	\$108,301,047	P-34	\$0	\$108,301,047	52.7400%	\$0	\$57,117,972
35	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$9,903,659	P-35	\$0	\$9,903,659	52.7400%	\$0	\$5,223,190
36	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$218,948,477	P-36	\$0	\$218,948,477	52.7400%	\$0	\$115,473,427
37	314.000	Turbogenerator Units - Hawthorn 5	\$80,665,273	P-37	\$0	\$80,665,273	52.7400%	\$0	\$42,542,865
38	315.000	Accessory Electric Equipment - Hawthorn 5	\$13,733,185	P-38	\$0	\$13,733,185	52.7400%	\$0	\$7,242,882
39	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$37,303,132	P-39	\$0	\$37,303,132	52.7400%	\$0	\$19,673,672

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40	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$6,091,492	P-40	\$0	\$6,091,492	52.7400%	\$0	\$3,212,653
41	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,305,161	P-41	\$0	\$2,305,161	52.7400%	\$0	\$1,215,742
42		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$509,053,894		\$0	\$509,053,894		\$0	\$268,475,025
43		IATAN COMMON PRODUCTION UNIT							
44	310.000	Land - Electric - Iatan Common	\$670,148	P-44	\$0	\$670,148	52.7400%	\$0	\$353,436
45	311.000	Structures - Electric - Iatan Common	\$100,488,684	P-45	\$0	\$100,488,684	52.7400%	\$0	\$52,997,732
46	312.000	Turbogenerators - Electric - Iatan Common	\$207,717,952	P-46	\$0	\$207,717,952	52.7400%	\$0	\$109,550,448
47	312.010	Unit Trains - Electric - Iatan Common	\$1,554,088	P-47	\$0	\$1,554,088	52.7400%	\$0	\$819,626
48	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$5,898,964	P-48	\$0	\$5,898,964	52.7400%	\$0	\$3,111,114
49	315.000	Accessory Equipment - Electric - Iatan Common	\$25,690,955	P-49	\$0	\$25,690,955	52.7400%	\$0	\$13,549,410
50	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$4,520,731	P-50	\$0	\$4,520,731	52.7400%	\$0	\$2,384,234
51		TOTAL IATAN COMMON PRODUCTION UNIT	\$346,541,522		\$0	\$346,541,522		\$0	\$182,766,000
52		IATAN UNIT 1 PRODUCTION UNIT							
53	310.000	Land - Electric - Iatan #1	\$3,691,922	P-53	\$0	\$3,691,922	52.7400%	\$0	\$1,947,120
54	311.000	Structures - Electric - Iatan #1	\$6,969,960	P-54	\$0	\$6,969,960	52.7400%	\$0	\$3,675,957
55	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$393,972,817	P-55	\$0	\$393,972,817	52.7400%	\$0	\$207,781,264
56	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$16,364	P-56	\$0	-\$16,364	100.0000%	\$0	-\$16,364
57	314.000	Turbogenerator - Electric - Iatan #1	\$60,391,314	P-57	\$0	\$60,391,314	52.7400%	\$0	\$31,850,379
58	315.000	Accessory Equipment - Electric - Iatan #1	\$54,965,098	P-58	\$0	\$54,965,098	52.7400%	\$0	\$28,988,593
59	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$622,572	P-59	\$0	-\$622,572	100.0000%	\$0	-\$622,572
60	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$6,524,522	P-60	\$0	\$6,524,522	52.7400%	\$0	\$3,441,033
61	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$11	P-61	\$0	-\$11	100.0000%	\$0	-\$11
62		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$525,876,686		\$0	\$525,876,686		\$0	\$277,045,399
63		IATAN #2 PRODUCTION UNIT							
64	311.040	Structures - Iatan #2	\$92,193,913	P-64	\$0	\$92,193,913	52.7400%	\$0	\$48,623,070
65	311.060	Structures - MO Juris Disallow - Iatan #2	-\$720,112	P-65	\$0	-\$720,112	100.0000%	\$0	-\$720,112
66	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	312.040	Boiler Plant Equipment - Iatan #2	\$644,849,372	P-67	\$0	\$644,849,372	52.7400%	\$0	\$340,093,559
68	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,688	P-68	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
69	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	314.040	Turbogenerator - Iatan #2	\$224,470,719	P-70	\$0	\$224,470,719	52.7400%	\$0	\$118,385,857
71	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	P-71	\$0	-\$715,476	100.0000%	\$0	-\$715,476
72	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	315.040	Accessory Equipment - Iatan #2	\$57,315,719	P-73	\$0	\$57,315,719	52.7400%	\$0	\$30,228,310
74	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	P-74	\$0	-\$239,102	100.0000%	\$0	-\$239,102
75	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0

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76	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$3,973,896	P-76	\$0	\$3,973,896	52.7400%	\$0	\$2,095,833
77	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$26,735	P-77	\$0	-\$26,735	100.0000%	\$0	-\$26,735
78	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	P-78	\$0	\$0	100.0000%	\$0	\$0
79		TOTAL IATAN #2 PRODUCTION UNIT	\$1,015,926,506		\$0	\$1,015,926,506		\$0	\$532,549,516
80		LACYGNE COMMON PLANT PRODUCTION UNIT							
81	310.000	Land - LaCygne Common	\$767,850	P-81	\$0	\$767,850	52.7400%	\$0	\$404,964
82	311.000	Structures - LaCygne Common	\$79,519,759	P-82	\$0	\$79,519,759	52.7400%	\$0	\$41,938,721
83	312.000	Boiler Pit Equipment - LaCygne	\$111,534,332	P-83	\$0	\$111,534,332	52.7400%	\$0	\$58,823,207
84	312.010	Boiler Unit Train - LaCygne Common	\$456,630	P-84	\$0	\$456,630	52.7400%	\$0	\$240,827
85	314.000	Turbogenerator - LaCygne Common	\$236,319	P-85	\$0	\$236,319	52.7400%	\$0	\$124,635
86	315.000	Accessory Equipment - LaCygne Common	\$17,135,840	P-86	\$0	\$17,135,840	52.7400%	\$0	\$9,037,442
87	315.020	Accessory Equipment - Comp. - LaCygne Common	\$14,320	P-87	\$0	\$14,320	52.7400%	\$0	\$7,552
88	316.000	Miscellaneous Power Pit - LaCygne Common	\$4,340,298	P-88	\$0	\$4,340,298	52.7400%	\$0	\$2,289,073
89		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$214,005,348		\$0	\$214,005,348		\$0	\$112,866,421
90		LACYGNE #1 PRODUCTION UNIT							
91	310.000	Land - LaCygne #1	\$1,937,712	P-91	\$0	\$1,937,712	52.7400%	\$0	\$1,021,949
92	311.000	Structures - LaCygne #1	\$21,406,577	P-92	\$0	\$21,406,577	52.7400%	\$0	\$11,289,829
93	312.000	Boiler Pit Equipment - LaCygne #1	\$327,228,345	P-93	\$0	\$327,228,345	52.7400%	\$0	\$172,580,229
94	312.020	Boiler AQC Equipment - LaCygne #1	\$2,824,017	P-94	\$0	\$2,824,017	52.7400%	\$0	\$1,489,387
95	314.000	Turbogenerator - LaCygne #1	\$34,482,851	P-95	\$0	\$34,482,851	52.7400%	\$0	\$18,186,256
96	315.000	Accessory Equipment - LaCygne #1	\$33,697,495	P-96	\$0	\$33,697,495	52.7400%	\$0	\$17,772,059
97	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$4,920,049	P-97	\$0	\$4,920,049	52.7400%	\$0	\$2,594,834
98		TOTAL LACYGNE #1 PRODUCTION UNIT	\$426,497,046		\$0	\$426,497,046		\$0	\$224,934,543
99		LACYGNE #2 PRODUCTION UNIT							
100	311.000	Structures - LaCygne #2	\$5,206,846	P-100	\$0	\$5,206,846	52.7400%	\$0	\$2,746,091
101	312.000	Boiler Pit Equipment - LaCygne #2	\$297,430,729	P-101	\$0	\$297,430,729	52.7400%	\$0	\$156,864,966
102	314.000	Turbogenerator - LaCygne #2	\$31,385,456	P-102	\$0	\$31,385,456	52.7400%	\$0	\$16,552,689
103	315.000	Accessory Equipment - LaCygne #2	\$30,636,265	P-103	\$0	\$30,636,265	52.7400%	\$0	\$16,157,566
104	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$3,594,281	P-104	\$0	\$3,594,281	52.7400%	\$0	\$1,895,624
105		TOTAL LACYGNE #2 PRODUCTION UNIT	\$368,253,577		\$0	\$368,253,577		\$0	\$194,216,936
106		MONTROSE COMMON PRODUCTION UNIT							
107	310.000	Steam Production - Land - Electric - Montrose Common	\$1,620,842	P-107	\$0	\$1,620,842	52.7400%	\$0	\$854,832
108	311.000	Steam Production - Structures - Electric - Montrose Common	\$22,070,007	P-108	\$0	\$22,070,007	52.7400%	\$0	\$11,639,722
109	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$30,125,579	P-109	\$0	\$30,125,579	52.7400%	\$0	\$15,888,230
110	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$8,849,650	P-110	\$0	\$8,849,650	52.7400%	\$0	\$4,667,305
111	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$1,393,397	P-111	\$0	\$1,393,397	52.7400%	\$0	\$734,878
112	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$5,014,260	P-112	\$0	\$5,014,260	52.7400%	\$0	\$2,644,521
113	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$5,545,477	P-113	\$0	\$5,545,477	52.7400%	\$0	\$2,924,685
114		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$74,619,212		\$0	\$74,619,212		\$0	\$39,354,173

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115		MONTROSE 1 PRODUCTION UNIT							
116	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-116	\$0	\$0	52.7400%	\$0	\$0
117	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	P-117	\$0	\$0	52.7400%	\$0	\$0
118	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	P-118	\$0	\$0	52.7400%	\$0	\$0
119	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-119	\$0	\$0	52.7400%	\$0	\$0
120	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	P-120	\$0	\$0	52.7400%	\$0	\$0
121		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
122		MONTROSE 2 PRODUCTION UNIT							
123	311.000	Steam Production - Structures - Electric - Montrose 2	\$206,283	P-123	\$0	\$206,283	52.7400%	\$0	\$108,794
124	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$51,995,050	P-124	\$0	\$51,995,050	52.7400%	\$0	\$27,422,189
125	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$18,189,909	P-125	\$0	\$18,189,909	52.7400%	\$0	\$9,593,358
126	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$6,859,180	P-126	\$0	\$6,859,180	52.7400%	\$0	\$3,617,532
127	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$42,802	P-127	\$0	\$42,802	52.7400%	\$0	\$22,574
128		TOTAL MONTROSE 2 PRODUCTION UNIT	\$77,293,224		\$0	\$77,293,224		\$0	\$40,764,447
129		MONTROSE 3 PRODUCTION UNIT							
130	311.000	Steam Production - Structures - Electric - Montrose 3	\$863,489	P-130	\$0	\$863,489	52.7400%	\$0	\$455,404
131	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$52,238,952	P-131	\$0	\$52,238,952	52.7400%	\$0	\$27,550,823
132	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$20,132,358	P-132	\$0	\$20,132,358	52.7400%	\$0	\$10,617,806
133	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$7,285,506	P-133	\$0	\$7,285,506	52.7400%	\$0	\$3,842,376
134	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$174,462	P-134	\$0	\$174,462	52.7400%	\$0	\$92,011
135		TOTAL MONTROSE 3 PRODUCTION UNIT	\$80,694,767		\$0	\$80,694,767		\$0	\$42,558,420
136		TOTAL STEAM PRODUCTION	\$3,662,496,217		\$0	\$3,662,496,217		\$0	\$1,928,048,421
137		NUCLEAR PRODUCTION							
138		WOLF CREEK NUCLEAR PRODUCTION UNIT							
139	320.000	Land & Land Rights - Wolf Creek	\$3,619,298	P-139	\$0	\$3,619,298	52.7400%	\$0	\$1,908,818
140	321.000	Structures & Improvements - Wolf Creek	\$412,973,437	P-140	\$0	\$412,973,437	52.7400%	\$0	\$217,802,191
141	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,153,642	P-141	\$0	\$19,153,642	100.0000%	\$0	\$19,153,642
142	322.000	Reactor Plant Equipment - Wolf Creek	\$895,694,180	P-142	\$0	\$895,694,180	52.7400%	\$0	\$472,389,111
143	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,618,727	P-143	\$0	\$47,618,727	100.0000%	\$0	\$47,618,727
144	322.020	MO Juris Depreciation 40 to 60 Yr EO-05- 0359 - Wolf Creek	\$0	P-144	\$0	\$0	100.0000%	\$0	\$0
145	323.000	Turbogenerator Units - Wolf Creek	\$217,969,728	P-145	\$0	\$217,969,728	52.7400%	\$0	\$114,957,235
146	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,922	P-146	\$0	\$4,089,922	100.0000%	\$0	\$4,089,922
147	324.000	Accessory Electric Equipment - Wolf Creek	\$139,835,092	P-147	\$0	\$139,835,092	52.7400%	\$0	\$73,749,028
148	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,859,459	P-148	\$0	\$5,859,459	100.0000%	\$0	\$5,859,459
149	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$120,625,532	P-149	\$0	\$120,625,532	52.7400%	\$0	\$63,617,906
150	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,073,460	P-150	\$0	\$1,073,460	100.0000%	\$0	\$1,073,460

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151	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,924,029	P-151	\$0	-\$7,924,029	100.0000%	\$0	-\$7,924,029
152	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,590,255	P-152	\$0	-\$127,590,255	52.7400%	\$0	-\$67,291,100
153	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	\$0	P-153	\$0	\$0	52.7400%	\$0	\$0
154		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$1,732,998,193		\$0	\$1,732,998,193		\$0	\$947,004,370
155		TOTAL NUCLEAR PRODUCTION	\$1,732,998,193		\$0	\$1,732,998,193		\$0	\$947,004,370
156		HYDRAULIC PRODUCTION							
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
158		OTHER PRODUCTION							
159		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
160	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$205,593	P-160	\$0	\$205,593	52.7400%	\$0	\$108,430
161	342.000	Other Production - Fuel Holders - Hawthorn 6	\$1,083,235	P-161	\$0	\$1,083,235	52.7400%	\$0	\$571,298
162	344.000	Other Production - Generators - Hawthorn 6	\$48,480,499	P-162	\$0	\$48,480,499	52.7400%	\$0	\$25,568,615
163	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$2,619,735	P-163	\$0	\$2,619,735	52.7400%	\$0	\$1,381,648
164	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	P-164	\$0	\$0	52.7400%	\$0	\$0
165		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$52,389,062		\$0	\$52,389,062		\$0	\$27,629,991
166		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
167	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,360,103	P-167	\$0	\$2,360,103	52.7400%	\$0	\$1,244,718
168	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$42,365,898	P-168	\$0	\$42,365,898	52.7400%	\$0	\$22,343,775
169	314.000	Other Production - Turbogenerators - Hawthorn 9	\$17,565,852	P-169	\$0	\$17,565,852	52.7400%	\$0	\$9,264,230
170	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$17,482,502	P-170	\$0	\$17,482,502	52.7400%	\$0	\$9,220,272
171	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$237,955	P-171	\$0	\$237,955	52.7400%	\$0	\$125,497
172		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$80,012,310		\$0	\$80,012,310		\$0	\$42,198,492
173		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
174	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$703,772	P-174	\$0	\$703,772	52.7400%	\$0	\$371,169
175	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,867,642	P-175	\$0	\$2,867,642	52.7400%	\$0	\$1,512,394
176	344.000	Other Production - Generators - Hawthorn 7	\$23,205,787	P-176	\$0	\$23,205,787	52.7400%	\$0	\$12,238,732
177	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,318,252	P-177	\$0	\$2,318,252	52.7400%	\$0	\$1,222,646
178		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$29,095,453		\$0	\$29,095,453		\$0	\$15,344,941
179		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
180	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$84,765	P-180	\$0	\$84,765	52.7400%	\$0	\$44,705
181	342.000	Other Production - Fuel Holders - Hawthorn 8	\$568,122	P-181	\$0	\$568,122	52.7400%	\$0	\$299,628
182	344.000	Other Production - Generators - Hawthorn 8	\$24,596,251	P-182	\$0	\$24,596,251	52.7400%	\$0	\$12,972,063

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183	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$1,443,307	P-183	\$0	\$1,443,307	52.7400%	\$0	\$761,200
184		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$26,692,445		\$0	\$26,692,445		\$0	\$14,077,596
185		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
186	340.000	Other Production - Land - West Gardner	\$177,836	P-186	\$0	\$177,836	52.7400%	\$0	\$93,791
187	340.010	Other Production - Land Rights & Easements - West Gardner	\$93,269	P-187	\$0	\$93,269	52.7400%	\$0	\$49,190
188	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$4,406,128	P-188	\$0	\$4,406,128	52.7400%	\$0	\$2,323,792
189	342.000	Other Production - Fuel Holders - West Gardner	\$3,324,188	P-189	\$0	\$3,324,188	52.7400%	\$0	\$1,753,177
190	344.000	Other Production - Generators - West Gardner	\$110,918,408	P-190	\$0	\$110,918,408	52.7400%	\$0	\$58,498,368
191	345.000	Other Production - Accessory Equipment - West Gardner	\$6,938,369	P-191	\$0	\$6,938,369	52.7400%	\$0	\$3,659,296
192	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$171,381	P-192	\$0	\$171,381	52.7400%	\$0	\$90,386
193		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$126,029,579		\$0	\$126,029,579		\$0	\$66,468,000
194		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
195	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-195	\$0	\$694,545	52.7400%	\$0	\$366,303
196	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$1,709,207	P-196	\$0	\$1,709,207	52.7400%	\$0	\$901,436
197	342.000	Other Production - Fuel Holders - Osawatomie	\$2,031,591	P-197	\$0	\$2,031,591	52.7400%	\$0	\$1,071,461
198	344.000	Other Production - Generators - Osawatomie	\$26,389,937	P-198	\$0	\$26,389,937	52.7400%	\$0	\$13,918,053
199	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,965,103	P-199	\$0	\$1,965,103	52.7400%	\$0	\$1,036,395
200	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$72,295	P-200	\$0	\$72,295	52.7400%	\$0	\$38,128
201		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$32,862,678		\$0	\$32,862,678		\$0	\$17,331,776
202		NORTHEAST STATION PRODUCTION UNIT							
203	340.000	Other Production - Land - Northeast Station	\$136,550	P-203	\$0	\$136,550	52.7400%	\$0	\$72,016
204	341.000	Other Production - Structures & Improvements - Northeast Station	\$1,113,788	P-204	\$0	\$1,113,788	52.7400%	\$0	\$587,412
205	342.000	Other Production - Fuel Holders - Northeast Station	\$2,208,504	P-205	\$0	\$2,208,504	52.7400%	\$0	\$1,164,765
206	344.000	Other Production - Generators - Northeast Station	\$61,311,783	P-206	\$0	\$61,311,783	52.7400%	\$0	\$32,335,834
207	345.000	Other Production - Accessory Equipment - Northeast Station	\$7,780,779	P-207	\$0	\$7,780,779	52.7400%	\$0	\$4,103,583
208	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$122,506	P-208	\$0	\$122,506	52.7400%	\$0	\$64,610
209		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$72,673,910		\$0	\$72,673,910		\$0	\$38,328,220
210		NORTHEAST FACILITY BULK OIL							
211	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$148,900	P-211	\$0	\$148,900	52.7400%	\$0	\$78,530
212	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$1,292,509	P-212	\$0	\$1,292,509	52.7400%	\$0	\$681,669
213	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$609,766	P-213	\$0	\$609,766	52.7400%	\$0	\$321,591

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214	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$24,947	P-214	\$0	\$24,947	52.7400%	\$0	\$13,157
215	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$195,243	P-215	\$0	\$195,243	52.7400%	\$0	\$102,971
216		TOTAL NORTHEAST FACILITY BULK OIL	\$2,271,365		\$0	\$2,271,365		\$0	\$1,197,918
217		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
218	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$3,844,308	P-218	\$0	\$3,844,308	52.7400%	\$0	\$2,027,488
219	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$156,203,298	P-219	\$0	\$156,203,298	52.7400%	\$0	\$82,381,619
220	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$707,218	P-220	\$0	\$707,218	52.7400%	\$0	\$372,987
221	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$140,545	P-221	\$0	\$140,545	52.7400%	\$0	\$74,123
222		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$160,895,369		\$0	\$160,895,369		\$0	\$84,856,217
223		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
224	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$1,228,862	P-224	\$0	\$1,228,862	52.7400%	\$0	\$648,102
225	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$102,704,019	P-225	\$0	\$102,704,019	52.7400%	\$0	\$54,166,100
226	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	P-226	\$0	\$0	52.7400%	\$0	\$0
227		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$103,932,881		\$0	\$103,932,881		\$0	\$54,814,202
228		PRODUCTION PLANT - SOLAR							
229	344.010	Other Production - Generators - Electric - Solar	\$1,009,190	P-229	\$0	\$1,009,190	52.7400%	\$0	\$532,247
230		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,190		\$0	\$1,009,190		\$0	\$532,247
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
232	341.000	Structures and Improvements - Greenwood Solar	\$0	P-232	\$0	\$0	52.7400%	\$0	\$0
233	344.010	Other Production Generators - Greenwood Solar	\$8,421,664	P-233	-\$3,177,494	\$5,244,170	52.7400%	\$0	\$2,765,775
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	P-234	\$0	\$0	52.7400%	\$0	\$0
235	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	P-235	\$0	\$0	52.7400%	\$0	\$0
236		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$8,421,664		-\$3,177,494	\$5,244,170		\$0	\$2,765,775
237		GENERAL PLANT - BUILDINGS							
238	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$1,220,594	P-238	\$0	\$1,220,594	52.7400%	\$0	\$643,741
239	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$21,004	P-239	\$0	\$21,004	52.7400%	\$0	\$11,078
240		TOTAL GENERAL PLANT - BUILDINGS	\$1,241,598		\$0	\$1,241,598		\$0	\$654,819
241		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
242	315.000	Steam Production - Accessory Equipment - Electric	\$13,331	P-242	\$0	\$13,331	52.7400%	\$0	\$7,031
243	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$8,062,625	P-243	\$0	\$8,062,625	52.7400%	\$0	\$4,252,228
244		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$8,075,956		\$0	\$8,075,956		\$0	\$4,259,259
245		TOTAL OTHER PRODUCTION	\$705,603,460		-\$3,177,494	\$702,425,966		\$0	\$370,459,453

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246		RETIREMENTS WORK IN PROGRESS - PRODUCTION							
247		Retirements Not Classified - Production	\$0	P-247	\$0	\$0	52.7400%	\$0	\$0
248		Retirements Not Classified - Nuclear	\$0	P-248	\$0	\$0	52.7400%	\$0	\$0
249		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0	\$0		\$0	\$0
250		TOTAL PRODUCTION PLANT	\$6,101,097,870		-\$3,177,494	\$6,097,920,376		\$0	\$3,245,512,244
251		TRANSMISSION PLANT							
252	350.000	Land - Transmission Plant	\$1,584,661	P-252	\$0	\$1,584,661	52.7400%	\$0	\$835,750
253	350.010	Land Rights - Transmission Plant	\$24,976,271	P-253	\$0	\$24,976,271	52.7400%	\$0	\$13,172,485
254	350.020	Land Rights - Transmission Plant - Wolf Creek	\$355	P-254	\$0	\$355	52.7400%	\$0	\$187
255	352.000	Structures & Improvements - Transmission Plant	\$5,709,049	P-255	\$0	\$5,709,049	52.7400%	\$0	\$3,010,952
256	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-256	\$0	\$250,476	52.7400%	\$0	\$132,101
257	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	P-257	\$0	\$15,694	100.0000%	\$0	\$15,694
258	353.000	Station Equipment - Transmission Plant	\$167,989,563	P-258	\$0	\$167,989,563	52.7400%	\$0	\$88,597,696
259	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$14,888,359	P-259	\$0	\$14,888,359	52.7400%	\$0	\$7,852,121
260	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	P-260	\$0	\$532,475	100.0000%	\$0	\$532,475
261	353.030	Station Equipment - Communications - Transmission Plant	\$7,950,214	P-261	\$0	\$7,950,214	52.7400%	\$0	\$4,192,943
262	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-262	\$0	\$4,287,911	52.7400%	\$0	\$2,261,444
263	355.000	Poles and Fixtures - Transmission Plant	\$129,112,388	P-263	\$0	\$129,112,388	52.7400%	\$0	\$68,093,873
264	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$58,255	P-264	\$0	\$58,255	52.7400%	\$0	\$30,724
265	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	P-265	\$0	\$3,506	100.0000%	\$0	\$3,506
266	356.000	Overhead Conductors & Devices - Transmission Plant	\$109,667,983	P-266	\$0	\$109,667,983	52.7400%	\$0	\$57,838,894
267	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$39,418	P-267	\$0	\$39,418	52.7400%	\$0	\$20,789
268	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	P-268	\$0	\$2,552	100.0000%	\$0	\$2,552
269	357.000	Underground Conduit - Transmission Plant	\$4,100,619	P-269	\$0	\$4,100,619	52.7400%	\$0	\$2,162,666
270	358.000	Underground Conductors & Devices - Transmission Plant	\$3,242,083	P-270	\$0	\$3,242,083	52.7400%	\$0	\$1,709,875
271		TOTAL TRANSMISSION PLANT	\$474,411,832		\$0	\$474,411,832		\$0	\$250,466,727
272		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
273		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	P-273	\$0	\$0	52.7400%	\$0	\$0
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
275		DISTRIBUTION PLANT							
276	360.000	Land - Electric - Distribution Plant	\$9,234,892	P-276	\$0	\$9,234,892	50.2061%	\$0	\$4,636,479
277	360.010	Depreciable Land Rights - Distribution Plant	\$16,589,694	P-277	\$0	\$16,589,694	58.3324%	\$0	\$9,677,167
278	361.000	Structures & Improvements - Distribution Plant	\$14,753,546	P-278	\$0	\$14,753,546	56.4531%	\$0	\$8,328,834
279	362.000	Station Equipment - Distribution Plant	\$222,709,802	P-279	\$0	\$222,709,802	61.4000%	\$0	\$136,743,818
280	362.030	Station Equipment - Communications - Distribution Plant	\$4,180,828	P-280	\$0	\$4,180,828	54.0072%	\$0	\$2,257,948
281	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	P-281	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
282	364.000	Poles, Tower & Fixtures - Distribution Plant	\$346,663,073	P-282	\$0	\$346,663,073	54.7853%	\$0	\$189,920,405
283	365.000	Overhead Conductor - Distribution Plant	\$251,778,998	P-283	\$0	\$251,778,998	55.8399%	\$0	\$140,593,141
284	366.000	Underground Circuit - Distribution Plant	\$280,055,653	P-284	\$0	\$280,055,653	58.7443%	\$0	\$164,516,733
285	367.000	Underground Conductors - Distribution Plant	\$502,110,384	P-285	\$0	\$502,110,384	52.2244%	\$0	\$262,224,135
286	368.000	Line Transformers - Distribution Plant	\$294,505,125	P-286	\$0	\$294,505,125	57.2592%	\$0	\$168,631,279

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
287	369.000	Services - Distribution Plant	\$137,957,862	P-287	\$0	\$137,957,862	51.1143%	\$0	\$70,516,195
288	370.000	Meters Electric - Distribution Plant	\$61,792,428	P-288	\$0	\$61,792,428	49.8283%	\$0	\$30,790,116
289	370.020	AMI Meters Electric - Distribution Plant	\$62,490,653	P-289	\$0	\$62,490,653	54.1607%	\$0	\$33,845,375
290	371.000	Customized Premium Install - Distribution Plant	\$22,544,999	P-290	-\$3,387,442	\$19,157,557	59.2849%	\$0	\$11,357,539
291	373.000	Street Light and Traffic Signal - Distribution Plant	\$36,031,794	P-291	\$0	\$36,031,794	35.8764%	\$0	\$12,926,911
292		TOTAL DISTRIBUTION PLANT	\$2,265,812,766		-\$3,387,442	\$2,262,425,324		\$0	\$1,249,379,110
293		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
294		Distribution Plant-- Salvage & Removal - Retirements Not Classified	\$0	P-294	\$0	\$0	55.2230%	\$0	\$0
295		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
296		INCENTIVE COMPENSATION CAPITALIZATION							
297		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
298		GENERAL PLANT							
299	389.000	Land & Land Rights - General Plant	\$2,811,125	P-299	\$0	\$2,811,125	53.7124%	\$0	\$1,509,923
300	390.000	Structures & Improvements - General Plant	\$108,921,032	P-300	\$0	\$108,921,032	53.7124%	\$0	\$58,504,100
301	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$6,585,711	P-301	\$0	\$6,585,711	53.7124%	\$0	\$3,537,343
302	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$30,215,449	P-302	\$0	\$30,215,449	53.7124%	\$0	\$16,229,443
303	391.000	Office Furniture & Equipment - General Plant	\$9,482,310	P-303	\$0	\$9,482,310	53.7124%	\$0	\$5,093,176
304	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$10,769,402	P-304	\$0	\$10,769,402	53.7124%	\$0	\$5,784,504
305	391.020	Office Furniture & Equipment - Computer - General Plant	\$37,976,284	P-305	\$0	\$37,976,284	53.7124%	\$0	\$20,397,974
306	392.000	Transportation Equipment - Autos - General Plant	\$855,863	P-306	\$0	\$855,863	53.7124%	\$0	\$459,705
307	392.010	Transportation Equipment - Light Trucks - General Plant	\$11,827,586	P-307	\$0	\$11,827,586	53.7124%	\$0	\$6,352,880
308	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$39,303,455	P-308	\$0	\$39,303,455	53.7124%	\$0	\$21,110,829
309	392.030	Transportation Equipment - Tractors - General Plant	\$717,261	P-309	\$0	\$717,261	53.7124%	\$0	\$385,258
310	392.040	Transportation Equipment - Trailers - General Plant	\$2,121,086	P-310	\$0	\$2,121,086	53.7124%	\$0	\$1,139,286
311	393.000	Stores Equipment - General Plant	\$783,134	P-311	\$0	\$783,134	53.7124%	\$0	\$420,640
312	394.000	Tools, Shop, & Garage Equipment - General Plant	\$5,836,743	P-312	\$0	\$5,836,743	53.7124%	\$0	\$3,135,055
313	395.000	Laboratory Equipment - General Plant	\$7,242,848	P-313	\$0	\$7,242,848	53.7124%	\$0	\$3,890,307
314	396.000	Power Operated Equipment - General Plant	\$28,041,618	P-314	\$0	\$28,041,618	53.7124%	\$0	\$15,061,826
315	397.000	Communication Equipment - General Plant	\$114,444,889	P-315	\$0	\$114,444,889	53.7124%	\$0	\$61,471,097
316	397.010	Communication Equipment - Wolf Creek - General Plant	\$143,389	P-316	\$0	\$143,389	53.7124%	\$0	\$77,018
317	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	P-317	\$0	\$9,280	100.0000%	\$0	\$9,280
318	398.000	Miscellaneous Equipment - General Plant	\$1,077,112	P-318	\$0	\$1,077,112	53.7124%	\$0	\$578,543
319	399.000	Regulatory Amortizations - General Plant	\$0	P-319	\$0	\$0	53.7124%	\$0	\$0
320		TOTAL GENERAL PLANT	\$419,165,577		\$0	\$419,165,577		\$0	\$225,148,187
321		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
322		Capitalized Long Term Incentive Stock Awards	\$0	P-322	-\$2,672,287	-\$2,672,287	53.7124%	\$0	-\$1,435,349
323		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$2,672,287	-\$2,672,287		\$0	-\$1,435,349
324		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							

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325		General Plant - Salvage & Removal - Retirements Not Classified	\$0	P-325	\$0	\$0	53.7124%	\$0	\$0
326		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0	\$0		\$0	\$0
327		TOTAL PLANT IN SERVICE	<u>\$9,598,313,166</u>		<u>-\$8,975,770</u>	<u>\$9,589,337,396</u>		<u>\$0</u>	<u>\$5,149,198,301</u>

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-5	Miscellaneous Intangibles - 5 Year - Customer	303.021		\$261,453		\$0
	1. Adjustment to include Allconnect Plant (KCPL Plant Adjustment RB 20) (Majors)		\$261,453		\$0	
P-233	Other Production Generators - Greenwood Sol	344.010		-\$3,177,494		\$0
	1. Adjustment to allocate Greenwood Solar Facility to KCPL - Total Plant (Lyons)		-\$3,177,494		\$0	
P-290	Customized Premium Install - Distribution Plan	371.000		-\$3,387,442		\$0
	1. To remove June 30, 2016 Plant in Service related to the Clean Charge Network (Majors)		-\$3,387,442		\$0	
P-322	Capitalized Long Term Incentive Stock Awards			-\$2,672,287		\$0
	1. To remove capitalized long term incentive stock compensation in plant service (Majors)		-\$2,672,287		\$0	
Total Plant Adjustments				-\$8,975,770		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$38,774	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0	0	0.00%
4	303.010	Miscellaneous Intangibles - Production	\$1,072,663	0.00%	\$0	0	0.00%
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$21,421,117	0.00%	\$0	0	0.00%
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$5,287,814	0.00%	\$0	0	0.00%
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$17,004,530	0.00%	\$0	0	0.00%
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$13,196,943	0.00%	\$0	0	0.00%
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$2,019,201	0.00%	\$0	0	0.00%
10	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$47,015,077	0.00%	\$0	0	0.00%
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$21,352,382	0.00%	\$0	0	0.00%
12	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$14,875,008	0.00%	\$0	0	0.00%
13	303.034	Miscellaneous Intangibles - 10 Year - Corporate Software	\$16,012,448	0.00%	\$0	0	0.00%
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$14,965,417	0.00%	\$0	0	0.00%
15	303.070	Miscellaneous Intangibles Plant - Srct	\$18,448	0.00%	\$0	0	0.00%
16	303.080	Miscellaneous Intangibles Transmission Line	\$3,625,467	0.00%	\$0	0	0.00%
17	303.090	Miscellaneous Intangibles Transmission Mint Line	\$29,118	0.00%	\$0	0	0.00%
18	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge	\$1,710,751	0.00%	\$0	0	0.00%
19	303.110	Miscellaneous Intangibles LaCygne Road Overpass	\$459,287	0.00%	\$0	0	0.00%
20		TOTAL INTANGIBLE PLANT	\$180,127,382		\$0		
21		PRODUCTION PLANT					
22		STEAM PRODUCTION					
23		HAWTHORN COMMON					
24	311.000	Structures - Electric - Hawthorn Common	\$7,975,404	1.65%	\$131,594	100	-4.00%
25	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$777,186	2.73%	\$21,217	55	-6.00%
26	314.000	Turbogenerator - Electric - Hawthorn Common	\$57,429	2.14%	\$1,229	60	-4.00%
27	315.000	Accessory Equipment - Electric - Hawthorn Common	\$1,312,998	3.22%	\$42,279	55	-6.00%
28	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$2,394,524	2.28%	\$54,595	55	0.00%
29		TOTAL HAWTHORN COMMON	\$12,517,541		\$250,914		
30		HAWTHORN 5 PRODUCTION UNIT					
31	310.000	Land & Land Rights - Hawthorn 5	\$425,760	0.00%	\$0	0	0.00%
32	311.000	Structures & Improvements - Hawthorn 5	\$11,782,984	1.65%	\$194,419	100	-6.00%
33	311.020	Structures - Rebuild - Hawthorn 5	\$4,563,878	0.30%	\$13,692	100	-5.00%
34	312.000	Boiler Plant Equipment - Hawthorn 5	\$57,117,972	2.73%	\$1,559,321	55	-8.00%
35	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$5,223,190	2.77%	\$144,682	25	25.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
36	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$115,473,427	0.56%	\$646,651	55	-8.00%
37	314.000	Turbogenerator Units - Hawthorn 5	\$42,542,865	2.14%	\$910,417	60	-6.00%
38	315.000	Accessory Electric Equipment - Hawthorn 5	\$7,242,882	3.22%	\$233,221	55	-6.00%
39	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$19,673,672	0.59%	\$116,075	55	-9.00%
40	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$3,212,653	2.28%	\$73,248	55	0.00%
41	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$1,215,742	0.34%	\$4,134	55	0.00%
42		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$268,475,025		\$3,895,860		
43		IATAN COMMON PRODUCTION UNIT					
44	310.000	Land - Electric - Iatan Common	\$353,436	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Iatan Common	\$52,997,732	1.65%	\$874,463	100	-7.00%
46	312.000	Turbogenerators - Electric - Iatan Common	\$109,550,448	2.73%	\$2,990,727	55	-11.00%
47	312.010	Unit Trains - Electric - Iatan Common	\$819,626	2.77%	\$22,704	25	25.00%
48	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$3,111,114	2.14%	\$66,578	60	-7.00%
49	315.000	Accessory Equipment - Electric - Iatan Common	\$13,549,410	3.22%	\$436,291	55	-9.00%
50	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$2,384,234	2.28%	\$54,361	55	0.00%
51		TOTAL IATAN COMMON PRODUCTION UNIT	\$182,766,000		\$4,445,124		
52		IATAN UNIT 1 PRODUCTION UNIT					
53	310.000	Land - Electric - Iatan #1	\$1,947,120	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric - Iatan #1	\$3,675,957	1.65%	\$60,653	100	-3.00%
55	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$207,781,264	2.73%	\$5,672,429	55	-5.00%
56	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$16,364	2.73%	-\$447	55	-5.00%
57	314.000	Turbogenerator - Electric - Iatan #1	\$31,850,379	2.14%	\$681,598	60	-4.00%
58	315.000	Accessory Equipment - Electric - Iatan #1	\$28,988,593	3.22%	\$933,433	55	-4.00%
59	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$622,572	3.22%	-\$20,047	55	-4.00%
60	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$3,441,033	2.28%	\$78,456	55	0.00%
61	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$11	2.28%	\$0	55	0.00%
62		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$277,045,399		\$7,406,075		
63		IATAN #2 PRODUCTION UNIT					
64	311.040	Structures - Iatan #2	\$48,623,070	1.16%	\$564,028	100	-6.00%
65	311.060	Structures - MO Juris Disallow - Iatan #2	-\$720,112	1.16%	-\$8,353	100	-6.00%
66	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	0.00%	\$0	0	0.00%
67	312.040	Boiler Plant Equipment - Iatan #2	\$340,093,559	1.38%	\$4,693,291	55	-10.00%
68	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,688	1.38%	-\$71,424	55	-10.00%
69	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
70	314.040	Turbogenerator - Iatan #2	\$118,385,857	1.87%	\$2,213,816	60	-7.00%
71	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	1.87%	-\$13,379	60	-7.00%
72	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2	\$0	0.00%	\$0	0	0.00%
73	315.040	Accessory Equipment - Iatan #2	\$30,228,310	1.87%	\$565,269	55	-8.00%
74	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	1.87%	-\$4,471	55	-8.00%
75	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%
76	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$2,095,833	1.35%	\$28,294	55	0.00%
77	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$26,735	1.35%	-\$361	55	0.00%
78	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%
79		TOTAL IATAN #2 PRODUCTION UNIT	\$532,549,516		\$7,966,710		
80		LACYGNE COMMON PLANT PRODUCTION UNIT					
81	310.000	Land - LaCygne Common	\$404,964	0.00%	\$0	0	0.00%
82	311.000	Structures - LaCygne Common	\$41,938,721	1.65%	\$691,989	100	-2.00%
83	312.000	Boiler Pit Equipment - LaCygne Common	\$58,823,207	2.73%	\$1,605,874	55	-5.00%
84	312.010	Boiler Unit Train - LaCygne Common	\$240,827	2.77%	\$6,671	25	25.00%
85	314.000	Turbogenerator - LaCygne Common	\$124,635	2.14%	\$2,667	60	-3.00%
86	315.000	Accessory Equipment - LaCygne Common	\$9,037,442	3.22%	\$291,006	55	-4.00%
87	315.020	Accessory Equipment - Comp. - LaCygne Common	\$7,552	3.22%	\$243	55	-4.00%
88	316.000	Miscellaneous Power Pit - LaCygne Common	\$2,289,073	2.28%	\$52,191	55	0.00%
89		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$112,866,421		\$2,650,641		
90		LACYGNE #1 PRODUCTION UNIT					
91	310.000	Land - LaCygne #1	\$1,021,949	0.00%	\$0	0	0.00%
92	311.000	Structures - LaCygne #1	\$11,289,829	1.65%	\$186,282	100	-4.00%
93	312.000	Boiler Pit Equipment - LaCygne #1	\$172,580,229	2.73%	\$4,711,440	55	-5.00%
94	312.020	Boiler AQC Equipment - LaCygne #1	\$1,489,387	1.56%	\$23,234	55	-7.00%
95	314.000	Turbogenerator - LaCygne #1	\$18,186,256	2.14%	\$389,186	60	-4.00%
96	315.000	Accessory Equipment - LaCygne #1	\$17,772,059	3.22%	\$572,260	55	-5.00%
97	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$2,594,834	2.28%	\$59,162	55	0.00%
98		TOTAL LACYGNE #1 PRODUCTION UNIT	\$224,934,543		\$5,941,564		
99		LACYGNE #2 PRODUCTION UNIT					
100	311.000	Structures - LaCygne #2	\$2,746,091	1.65%	\$45,311	100	-3.00%
101	312.000	Boiler Pit Equipment - LaCygne #2	\$156,864,966	2.73%	\$4,282,414	55	-7.00%
102	314.000	Turbogenerator - LaCygne #2	\$16,552,689	2.14%	\$354,228	60	-5.00%
103	315.000	Accessory Equipment - LaCygne #2	\$16,157,566	3.22%	\$520,274	55	-4.00%
104	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$1,895,624	2.28%	\$43,220	55	0.00%
105		TOTAL LACYGNE #2 PRODUCTION UNIT	\$194,216,936		\$5,245,447		

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106		MONTROSE COMMON PRODUCTION UNIT					
107	310.000	Steam Production - Land - Electric - Montrose Common	\$854,832	0.00%	\$0	0	0.00%
108	311.000	Steam Production - Structures - Electric - Montrose Common	\$11,639,722	1.65%	\$192,055	100	-1.00%
109	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$15,888,230	2.73%	\$433,749	55	-1.00%
110	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$4,667,305	2.77%	\$129,284	25	25.00%
111	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$734,878	2.14%	\$15,726	60	0.00%
112	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,644,521	3.22%	\$85,154	55	-1.00%
113	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,924,685	2.28%	\$66,683	55	0.00%
114		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$39,354,173		\$922,651		
115		MONTROSE 1 PRODUCTION UNIT					
116	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
117	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
118	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
119	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
120	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
121		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0		
122		MONTROSE 2 PRODUCTION UNIT					
123	311.000	Steam Production - Structures - Electric - Montrose 2	\$108,794	1.65%	\$1,795	100	0.00%
124	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$27,422,189	2.73%	\$748,626	55	-1.00%
125	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,593,358	2.14%	\$205,298	60	-1.00%
126	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,617,532	3.22%	\$116,485	55	-1.00%
127	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2	\$22,574	2.28%	\$515	55	0.00%
128		TOTAL MONTROSE 2 PRODUCTION UNIT	\$40,764,447		\$1,072,719		
129		MONTROSE 3 PRODUCTION UNIT					
130	311.000	Steam Production - Structures - Electric - Montrose 3	\$455,404	1.65%	\$7,514	100	0.00%
131	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$27,550,823	2.73%	\$752,137	55	-1.00%
132	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,617,806	2.14%	\$227,221	60	-1.00%
133	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,842,376	3.22%	\$123,725	55	-1.00%

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134	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$92,011	2.28%	\$2,098	55	0.00%
135		TOTAL MONTROSE 3 PRODUCTION UNIT	\$42,558,420		\$1,112,695		
136		TOTAL STEAM PRODUCTION	\$1,928,048,421		\$40,910,400		
137		NUCLEAR PRODUCTION					
138		WOLF CREEK NUCLEAR PRODUCTION UNIT					
139	320.000	Land & Land Rights - Wolf Creek	\$1,908,818	0.00%	\$0	0	0.00%
140	321.000	Structures & Improvements - Wolf Creek	\$217,802,191	1.30%	\$2,831,428	100	-1.00%
141	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,153,642	1.30%	\$248,997	100	-1.00%
142	322.000	Reactor Plant Equipment - Wolf Creek	\$472,389,111	1.58%	\$7,463,748	60	-2.00%
143	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,618,727	1.58%	\$752,376	60	-2.00%
144	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$0	0.00%	\$0	0	0.00%
145	323.000	Turbogenerator Units - Wolf Creek	\$114,957,235	2.25%	\$2,586,538	50	-1.00%
146	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,922	2.25%	\$92,023	50	-1.00%
147	324.000	Accessory Electric Equipment - Wolf Creek	\$73,749,028	2.12%	\$1,563,479	50	0.00%
148	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,859,459	2.12%	\$124,221	50	0.00%
149	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$63,617,906	3.16%	\$2,010,326	40	0.00%
150	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,073,460	3.16%	\$33,921	40	0.00%
151	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,924,029	1.60%	-\$126,784	63	0.00%
152	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$67,291,100	1.60%	-\$1,076,658	63	0.00%
153	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	\$0	1.60%	\$0	63	0.00%
154		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$947,004,370		\$16,503,615		
155		TOTAL NUCLEAR PRODUCTION	\$947,004,370		\$16,503,615		
156		HYDRAULIC PRODUCTION					
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
158		OTHER PRODUCTION					
159		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT					
160	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$108,430	2.56%	\$2,776	70	-1.00%
161	342.000	Other Production - Fuel Holders - Hawthorn 6	\$571,298	2.11%	\$12,054	50	-3.00%
162	344.000	Other Production - Generators - Hawthorn 6	\$25,568,615	2.00%	\$511,372	50	-3.00%
163	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,381,648	1.84%	\$25,422	45	-4.00%
164	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	4.19%	\$0	0	0.00%

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165		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$27,629,991		\$551,624		
166		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT					
167	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,244,718	1.65%	\$20,538	100	-3.00%
168	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$22,343,775	2.73%	\$609,985	55	-6.00%
169	314.000	Other Production - Turbogenerators - Hawthorn 9	\$9,264,230	2.14%	\$198,255	60	-3.00%
170	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$9,220,272	3.22%	\$296,893	55	-5.00%
171	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$125,497	2.28%	\$2,861	55	0.00%
172		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$42,198,492		\$1,128,532		
173		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT					
174	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$371,169	2.56%	\$9,502	70	-1.00%
175	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,512,394	2.11%	\$31,912	50	-3.00%
176	344.000	Other Production - Generators - Hawthorn 7	\$12,238,732	2.00%	\$244,775	50	-3.00%
177	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,222,646	1.84%	\$22,497	45	-4.00%
178		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,344,941		\$308,686		
179		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT					
180	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,705	2.56%	\$1,144	70	-1.00%
181	342.000	Other Production - Fuel Holders - Hawthorn 8	\$299,628	2.11%	\$6,322	50	-3.00%
182	344.000	Other Production - Generators - Hawthorn 8	\$12,972,063	2.00%	\$259,441	50	-3.00%
183	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$761,200	1.84%	\$14,006	45	-4.00%
184		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,077,596		\$280,913		
185		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION					
186	340.000	Other Production - Land - West Gardner	\$93,791	0.00%	\$0	0	0.00%
187	340.010	Other Production - Land Rights & Easements - West Gardner	\$49,190	0.00%	\$0	0	0.00%
188	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$2,323,792	2.56%	\$59,489	70	-1.00%
189	342.000	Other Production - Fuel Holders - West Gardner	\$1,753,177	2.11%	\$36,992	50	-3.00%
190	344.000	Other Production - Generators - West Gardner	\$58,498,368	2.00%	\$1,169,967	50	-3.00%
191	345.000	Other Production - Accessory Equipment - West Gardner	\$3,659,296	1.84%	\$67,331	45	-4.00%

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192	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$90,386	4.19%	\$3,787	45	0.00%
193		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$66,468,000		\$1,337,566		
194		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT					
195	340.000	Other Production - Land - Osawatomie 1	\$366,303	0.00%	\$0	0	0.00%
196	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$901,436	2.56%	\$23,077	70	-1.00%
197	342.000	Other Production - Fuel Holders - Osawatomie	\$1,071,461	2.11%	\$22,608	50	-3.00%
198	344.000	Other Production - Generators - Osawatomie	\$13,918,053	2.00%	\$278,361	50	-3.00%
199	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,036,395	1.84%	\$19,070	45	-4.00%
200	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$38,128	4.19%	\$1,598	45	0.00%
201		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$17,331,776		\$344,714		
202		NORTHEAST STATION PRODUCTION UNIT					
203	340.000	Other Production - Land - Northeast Station	\$72,016	0.00%	\$0	0	0.00%
204	341.000	Other Production - Structures & Improvements - Northeast Station	\$587,412	2.56%	\$15,038	70	-1.00%
205	342.000	Other Production - Fuel Holders - Northeast Station	\$1,164,765	2.11%	\$24,577	50	-4.00%
206	344.000	Other Production - Generators - Northeast Station	\$32,335,834	2.00%	\$646,717	50	-5.00%
207	345.000	Other Production - Accessory Equipment - Northeast Station	\$4,103,583	1.84%	\$75,506	45	-8.00%
208	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$64,610	4.19%	\$2,707	45	0.00%
209		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$38,328,220		\$764,545		
210		NORTHEAST FACILITY BULK OIL					
211	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$78,530	0.00%	\$0	0	0.00%
212	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$681,669	1.65%	\$11,248	100	-3.00%
213	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$321,591	2.73%	\$8,779	55	-6.00%
214	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$13,157	3.22%	\$424	55	-5.00%
215	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$102,971	2.28%	\$2,348	55	0.00%
216		TOTAL NORTHEAST FACILITY BULK OIL	\$1,197,918		\$22,799		
217		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1					
218	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$2,027,488	4.31%	\$87,385	70	0.00%

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219	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$82,381,619	5.39%	\$4,440,369	45	-1.00%
220	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$372,987	6.07%	\$22,640	40	0.00%
221	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$74,123	5.00%	\$3,706	35	0.00%
222		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$84,856,217		\$4,554,100		
223		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2					
224	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$648,102	4.31%	\$27,933	70	0.00%
225	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$54,166,100	5.39%	\$2,919,553	45	-1.00%
226	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	5.00%	\$0	35	0.00%
227		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$54,814,202		\$2,947,486		
228		PRODUCTION PLANT - SOLAR					
229	344.010	Other Production - Generators - Electric - Solar	\$532,247	4.82%	\$25,654	45	0.00%
230		TOTAL PRODUCTION PLANT - SOLAR	\$532,247		\$25,654		
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY					
232	341.000	Structures and Improvements - Greenwood Solar	\$0	5.26%	\$0	0	0.00%
233	344.010	Other Production Generators - Greenwood Solar	\$2,765,775	5.52%	\$152,671	0	0.00%
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	5.38%	\$0	0	0.00%
235	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	5.19%	\$0	0	0.00%
236		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$2,765,775		\$152,671		
237		GENERAL PLANT - BUILDINGS					
238	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$643,741	1.65%	\$10,622	100	0.00%
239	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Buildings	\$11,078	2.28%	\$253	55	0.00%
240		TOTAL GENERAL PLANT - BUILDINGS	\$654,819		\$10,875		
241		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS					
242	315.000	Steam Production - Accessory Equipment - Electric	\$7,031	3.22%	\$226	55	0.00%
243	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$4,252,228	2.28%	\$96,951	55	0.00%
244		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$4,259,259		\$97,177		
245		TOTAL OTHER PRODUCTION	\$370,459,453		\$12,527,342		
246		RETIREMENTS WORK IN PROGRESS - PRODUCTION					
247		Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%

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248		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	0	0.00%
249		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0		
250		TOTAL PRODUCTION PLANT	\$3,245,512,244		\$69,941,357		
251		TRANSMISSION PLANT					
252	350.000	Land - Transmission Plant	\$835,750	0.00%	\$0	0	0.00%
253	350.010	Land Rights - Transmission Plant	\$13,172,485	0.00%	\$0	0	0.00%
254	350.020	Land Rights - Transmission Plant - Wolf Creek	\$187	0.00%	\$0	0	0.00%
255	352.000	Structures & Improvements - Transmission Plant	\$3,010,952	1.98%	\$59,617	60	-5.00%
256	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,101	1.98%	\$2,616	60	-5.00%
257	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	1.98%	\$311	60	-5.00%
258	353.000	Station Equipment - Transmission Plant	\$88,597,696	1.87%	\$1,656,777	55	-10.00%
259	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$7,852,121	1.87%	\$146,835	55	-10.00%
260	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	1.87%	\$9,957	55	-10.00%
261	353.030	Station Equipment - Communications - Transmission Plant	\$4,192,943	9.96%	\$417,617	25	0.00%
262	354.000	Towers and Fixtures - Transmission Plant	\$2,261,444	0.88%	\$19,901	70	-20.00%
263	355.000	Poles and Fixtures - Transmission Plant	\$68,093,873	2.64%	\$1,797,678	52	-50.00%
264	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$30,724	2.64%	\$811	52	-50.00%
265	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	2.64%	\$93	52	-50.00%
266	356.000	Overhead Conductors & Devices - Transmission Plant	\$57,838,894	1.78%	\$1,029,532	55	-25.00%
267	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$20,789	1.78%	\$370	55	-25.00%
268	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	1.78%	\$45	55	-25.00%
269	357.000	Underground Conduit - Transmission Plant	\$2,162,666	1.41%	\$30,494	65	0.00%
270	358.000	Underground Conductors & Devices - Transmission Plant	\$1,709,875	0.68%	\$11,627	55	0.00%
271		TOTAL TRANSMISSION PLANT	\$250,466,727		\$5,184,281		
272		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT					
273		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0		
275		DISTRIBUTION PLANT					
276	360.000	Land - Electric - Distribution Plant	\$4,636,479	0.00%	\$0	0	0.00%
277	360.010	Depreciable Land Rights - Distribution Plant	\$9,677,167	0.00%	\$0	0	0.00%
278	361.000	Structures & Improvements - Distribution Plant	\$8,328,834	1.32%	\$109,941	55	-5.00%
279	362.000	Station Equipment - Distribution Plant	\$136,743,818	1.81%	\$2,475,063	52	-5.00%
280	362.030	Station Equipment - Communications - Distribution Plant	\$2,257,948	4.45%	\$100,479	25	0.00%
281	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	11.76%	\$283,773	10	0.00%
282	364.000	Poles, Tower & Fixtures - Distribution Plant	\$189,920,405	3.37%	\$6,400,318	42	-50.00%

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283	365.000	Overhead Conductor - Distribution Plant	\$140,593,141	3.08%	\$4,330,269	44	-25.00%
284	366.000	Underground Circuit - Distribution Plant	\$164,516,733	2.91%	\$4,787,437	55	-30.00%
285	367.000	Underground Conductors - Distribution Plant	\$262,224,135	2.38%	\$6,240,934	51	-10.00%
286	368.000	Line Transformers - Distribution Plant	\$168,631,279	1.63%	\$2,748,690	37	10.00%
287	369.000	Services - Distribution Plant	\$70,516,195	4.44%	\$3,130,919	50	-100.00%
288	370.000	Meters Electric - Distribution Plant	\$30,790,116	0.61%	\$187,820	40	2.00%
289	370.020	AMI Meters Electric - Distribution Plant	\$33,845,375	4.91%	\$1,661,808	20	2.00%
290	371.000	Customized Premium Install - Distribution Plant	\$11,357,539	0.05%	\$5,679	21	-15.00%
291	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,926,911	3.75%	\$484,759	25	-5.00%
292		TOTAL DISTRIBUTION PLANT	\$1,249,379,110		\$32,947,889		
293		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT					
294		Distribution Plant-- Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
295		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0		
296		INCENTIVE COMPENSATION CAPITALIZATION					
297		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
298		GENERAL PLANT					
299	389.000	Land & Land Rights - General Plant	\$1,509,923	0.00%	\$0	0	0.00%
300	390.000	Structures & Improvements - General Plant	\$58,504,100	2.75%	\$1,608,863	45	-20.00%
301	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$3,537,343	0.00%	\$0	0	0.00%
302	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$16,229,443	0.00%	\$0	0	0.00%
303	391.000	Office Furniture & Equipment - General Plant	\$5,093,176	5.00%	\$254,659	20	0.00%
304	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$5,784,504	5.00%	\$289,225	20	0.00%
305	391.020	Office Furniture & Equipment - Computer - General Plant	\$20,397,974	12.50%	\$2,549,747	8	0.00%
306	392.000	Transportation Equipment - Autos - General Plant	\$459,705	9.38%	\$43,120	8	25.00%
307	392.010	Transportation Equipment - Light Trucks - General Plant	\$6,352,880	11.73%	\$745,193	8	25.00%
308	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$21,110,829	9.94%	\$2,098,416	10	25.00%
309	392.030	Transportation Equipment - Tractors - General Plant	\$385,258	5.68%	\$21,883	12	25.00%
310	392.040	Transportation Equipment - Trailers - General Plant	\$1,139,286	1.36%	\$15,494	26	25.00%
311	393.000	Stores Equipment - General Plant	\$420,640	4.00%	\$16,826	25	0.00%
312	394.000	Tools, Shop, & Garage Equipment - General Plant	\$3,135,055	3.33%	\$104,397	30	0.00%
313	395.000	Laboratory Equipment - General Plant	\$3,890,307	3.33%	\$129,547	30	0.00%
314	396.000	Power Operated Equipment - General Plant	\$15,061,826	7.94%	\$1,195,909	12	15.00%
315	397.000	Communication Equipment - General Plant	\$61,471,097	2.86%	\$1,758,073	35	0.00%
316	397.010	Communication Equipment - Wolf Creek - General Plant	\$77,018	2.86%	\$2,203	35	0.00%
317	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	2.86%	\$265	35	0.00%
318	398.000	Miscellaneous Equipment - General Plant	\$578,543	3.33%	\$19,265	30	0.00%

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319	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
320		TOTAL GENERAL PLANT	\$225,148,187		\$10,853,085		
321		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
322		Capitalized Long Term Incentive Stock Awards	-\$1,435,349	0.00%	\$0	0	0.00%
323		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$1,435,349		\$0		
324		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED					
325		General Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
326		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0		
327		Total Depreciation	<u>\$5,149,198,301</u>		<u>\$118,926,612</u>		

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

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.7145%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles - Production	\$455,284	R-4	\$0	\$455,284	52.7400%	\$0	\$240,117
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$34,413,218	R-5	\$161,229	\$34,574,447	52.4911%	\$0	\$18,148,508
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$9,067,636	R-6	\$0	\$9,067,636	56.0600%	\$0	\$5,083,317
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$18,877,523	R-7	\$0	\$18,877,523	52.7400%	\$0	\$9,956,006
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$15,655,114	R-8	\$0	\$15,655,114	53.7630%	\$0	\$8,416,659
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$3,828,595	R-9	\$0	\$3,828,595	52.7400%	\$0	\$2,019,201
10	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$48,787,037	R-10	\$0	\$48,787,037	52.4911%	\$0	\$25,608,852
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$24,285,344	R-11	\$0	\$24,285,344	56.0600%	\$0	\$13,614,364
12	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$8,630,091	R-12	\$0	\$8,630,091	52.7400%	\$0	\$4,551,510
13	303.034	Miscellaneous Intangibles - 10 Year - Corporate Software	\$8,054,766	R-13	\$0	\$8,054,766	53.7630%	\$0	\$4,330,484
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$18,006,919	R-14	\$0	\$18,006,919	52.7400%	\$0	\$9,496,849
15	303.070	Miscellaneous Intangibles Plant - Srct	\$10,479	R-15	\$0	\$10,479	52.7400%	\$0	\$5,527
16	303.080	Miscellaneous Intangibles Transmission Line	\$867,538	R-16	\$0	\$867,538	52.7400%	\$0	\$457,540
17	303.090	Miscellaneous Intangibles Transmission Mint Line	\$11,520	R-17	\$0	\$11,520	52.7400%	\$0	\$6,076
18	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge	\$365,015	R-18	\$0	\$365,015	52.7400%	\$0	\$192,509
19	303.110	Miscellaneous Intangibles LaCygne Road Overpass	\$10,149	R-19	\$0	\$10,149	52.7400%	\$0	\$5,353
20		TOTAL INTANGIBLE PLANT	\$191,326,228		\$161,229	\$191,487,457		\$0	\$102,132,872
21		PRODUCTION PLANT							
22		STEAM PRODUCTION							
23		HAWTHORN COMMON							
24	311.000	Structures - Electric - Hawthorn Common	\$4,630,983	R-24	\$0	\$4,630,983	52.7400%	\$0	\$2,442,380
25	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	-\$13,954	R-25	\$0	-\$13,954	52.7400%	\$0	-\$7,359
26	314.000	Turbogenerator - Electric - Hawthorn Common	\$13,162	R-26	\$0	\$13,162	52.7400%	\$0	\$6,942
27	315.000	Accessory Equipment - Electric - Hawthorn Common	\$480,209	R-27	\$0	\$480,209	52.7400%	\$0	\$253,262
28	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$846,562	R-28	\$0	\$846,562	52.7400%	\$0	\$446,477
29		TOTAL HAWTHORN COMMON	\$5,956,962		\$0	\$5,956,962		\$0	\$3,141,702
30		HAWTHORN 5 PRODUCTION UNIT							
31	310.000	Land & Land Rights - Hawthorn 5	\$0	R-31	\$0	\$0	52.7400%	\$0	\$0
32	311.000	Structures & Improvements - Hawthorn 5	\$8,418,513	R-32	\$0	\$8,418,513	52.7400%	\$0	\$4,439,924
33	311.020	Structures - Rebuild - Hawthorn 5	\$8,183,646	R-33	\$0	\$8,183,646	52.7400%	\$0	\$4,316,055
34	312.000	Boiler Plant Equipment - Hawthorn 5	-\$12,792,169	R-34	\$0	-\$12,792,169	52.7400%	\$0	-\$6,746,590
35	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$3,203,202	R-35	\$0	\$3,203,202	52.7400%	\$0	\$1,689,369
36	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$200,248,916	R-36	\$0	\$200,248,916	52.7400%	\$0	\$105,611,278
37	314.000	Turbogenerator Units - Hawthorn 5	\$37,041,052	R-37	\$0	\$37,041,052	52.7400%	\$0	\$19,535,451
38	315.000	Accessory Electric Equipment - Hawthorn 5	\$147,079	R-38	\$0	\$147,079	52.7400%	\$0	\$77,569
39	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$33,814,787	R-39	\$0	\$33,814,787	52.7400%	\$0	\$17,833,919
40	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$4,632,248	R-40	\$0	\$4,632,248	52.7400%	\$0	\$2,443,048

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41	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,071,832	R-41	\$0	\$2,071,832	52.7400%	\$0	\$1,092,684
42		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$284,969,106		\$0	\$284,969,106		\$0	\$150,292,707
43		IATAN COMMON PRODUCTION UNIT							
44	310.000	Land - Electric - Iatan Common	\$0	R-44	\$0	\$0	52.7400%	\$0	\$0
45	311.000	Structures - Electric - Iatan Common	\$26,940,010	R-45	\$0	\$26,940,010	52.7400%	\$0	\$14,208,161
46	312.000	Turbogenerators - Electric - Iatan Common	\$57,600,203	R-46	\$0	\$57,600,203	52.7400%	\$0	\$30,378,347
47	312.010	Unit Trains - Electric - Iatan Common	\$502,648	R-47	\$0	\$502,648	52.7400%	\$0	\$265,097
48	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$1,353,760	R-48	\$0	\$1,353,760	52.7400%	\$0	\$713,973
49	315.000	Accessory Equipment - Electric - Iatan Common	\$5,601,594	R-49	\$0	\$5,601,594	52.7400%	\$0	\$2,954,281
50	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$1,089,394	R-50	\$0	\$1,089,394	52.7400%	\$0	\$574,546
51		TOTAL IATAN COMMON PRODUCTION UNIT	\$93,087,609		\$0	\$93,087,609		\$0	\$49,094,405
52		IATAN UNIT 1 PRODUCTION UNIT							
53	310.000	Land - Electric - Iatan #1	\$0	R-53	\$0	\$0	52.7400%	\$0	\$0
54	311.000	Structures - Electric - Iatan #1	\$3,523,123	R-54	\$0	\$3,523,123	52.7400%	\$0	\$1,858,095
55	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$146,533,076	R-55	\$0	\$146,533,076	52.7400%	\$0	\$77,281,544
56	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$2,418	R-56	\$0	-\$2,418	100.0000%	\$0	-\$2,418
57	314.000	Turbogenerator - Electric - Iatan #1	\$34,327,472	R-57	\$0	\$34,327,472	52.7400%	\$0	\$18,104,309
58	315.000	Accessory Equipment - Electric - Iatan #1	\$20,809,209	R-58	\$0	\$20,809,209	52.7400%	\$0	\$10,974,777
59	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$124,483	R-59	\$0	-\$124,483	100.0000%	\$0	-\$124,483
60	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$2,021,943	R-60	\$0	\$2,021,943	52.7400%	\$0	\$1,066,373
61	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$1	R-61	\$0	-\$1	100.0000%	\$0	-\$1
62		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$207,087,921		\$0	\$207,087,921		\$0	\$109,158,196
63		IATAN #2 PRODUCTION UNIT							
64	311.040	Structures - Iatan #2	\$9,335,069	R-64	\$0	\$9,335,069	52.7400%	\$0	\$4,923,315
65	311.060	Structures - MO Juris Disallow - Iatan #2	-\$56,553	R-65	\$0	-\$56,553	100.0000%	\$0	-\$56,553
66	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$19,240,688	R-66	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
67	312.040	Boiler Plant Equipment - Iatan #2	\$74,311,651	R-67	\$0	\$74,311,651	52.7400%	\$0	\$39,191,965
68	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$449,250	R-68	\$0	-\$449,250	100.0000%	\$0	-\$449,250
69	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$137,897,545	R-69	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
70	314.040	Turbogenerator - Iatan #2	\$17,982,098	R-70	\$0	\$17,982,098	52.7400%	\$0	\$9,483,758
71	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$58,776	R-71	\$0	-\$58,776	100.0000%	\$0	-\$58,776
72	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2	\$19,135,918	R-72	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
73	315.040	Accessory Equipment - Iatan #2	\$5,278,896	R-73	\$0	\$5,278,896	52.7400%	\$0	\$2,784,090
74	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$21,125	R-74	\$0	-\$21,125	100.0000%	\$0	-\$21,125
75	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$6,399,672	R-75	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
76	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$380,921	R-76	\$0	\$380,921	52.7400%	\$0	\$200,898
77	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$1,934	R-77	\$0	-\$1,934	100.0000%	\$0	-\$1,934

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78	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$704,779	R-78	\$0	\$704,779	100.0000%	\$0	\$704,779
79		TOTAL IATAN #2 PRODUCTION UNIT	\$290,079,599		\$0	\$290,079,599		\$0	\$239,374,990
80		LACYGNE COMMON PLANT PRODUCTION UNIT							
81	310.000	Land - LaCygne Common	\$0	R-81	\$0	\$0	52.7400%	\$0	\$0
82	311.000	Structures - LaCygne Common	\$5,337,873	R-82	\$0	\$5,337,873	52.7400%	\$0	\$2,815,194
83	312.000	Boiler Pit Equipment - LaCygne Common	\$7,371,691	R-83	\$0	\$7,371,691	52.7400%	\$0	\$3,887,830
84	312.010	Boiler Unit Train - LaCygne Common	\$147,691	R-84	\$0	\$147,691	52.7400%	\$0	\$77,892
85	314.000	Turbogenerator - LaCygne Common	\$49,649	R-85	\$0	\$49,649	52.7400%	\$0	\$26,185
86	315.000	Accessory Equipment - LaCygne Common	\$1,316,444	R-86	\$0	\$1,316,444	52.7400%	\$0	\$694,293
87	315.020	Accessory Equipment - Comp. - LaCygne Common	\$7,647	R-87	\$0	\$7,647	52.7400%	\$0	\$4,033
88	316.000	Miscellaneous Power Pit - LaCygne Common	\$830,572	R-88	\$0	\$830,572	52.7400%	\$0	\$438,044
89		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$15,061,567		\$0	\$15,061,567		\$0	\$7,943,471
90		LACYGNE #1 PRODUCTION UNIT							
91	310.000	Land - LaCygne #1	\$0	R-91	\$0	\$0	52.7400%	\$0	\$0
92	311.000	Structures - LaCygne #1	\$12,698,402	R-92	\$0	\$12,698,402	52.7400%	\$0	\$6,697,137
93	312.000	Boiler Pit Equipment - LaCygne #1	\$71,553,863	R-93	\$0	\$71,553,863	52.7400%	\$0	\$37,737,507
94	312.020	Boiler AQC Equipment - LaCygne #1	\$13,881,064	R-94	\$0	\$13,881,064	52.7400%	\$0	\$7,320,873
95	314.000	Turbogenerator - LaCygne #1	\$20,632,754	R-95	\$0	\$20,632,754	52.7400%	\$0	\$10,881,714
96	315.000	Accessory Equipment - LaCygne #1	\$10,390,944	R-96	\$0	\$10,390,944	52.7400%	\$0	\$5,480,184
97	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$757,909	R-97	\$0	\$757,909	52.7400%	\$0	\$399,721
98		TOTAL LACYGNE #1 PRODUCTION UNIT	\$129,914,936		\$0	\$129,914,936		\$0	\$68,517,136
99		LACYGNE #2 PRODUCTION UNIT							
100	311.000	Structures - LaCygne #2	\$2,215,172	R-100	\$0	\$2,215,172	52.7400%	\$0	\$1,168,282
101	312.000	Boiler Pit Equipment - LaCygne #2	\$66,151,569	R-101	\$0	\$66,151,569	52.7400%	\$0	\$34,888,337
102	314.000	Turbogenerator - LaCygne #2	\$17,317,586	R-102	\$0	\$17,317,586	52.7400%	\$0	\$9,133,295
103	315.000	Accessory Equipment - LaCygne #2	\$10,400,269	R-103	\$0	\$10,400,269	52.7400%	\$0	\$5,485,102
104	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$890,141	R-104	\$0	\$890,141	52.7400%	\$0	\$469,460
105		TOTAL LACYGNE #2 PRODUCTION UNIT	\$96,974,737		\$0	\$96,974,737		\$0	\$51,144,476
106		MONTROSE COMMON PRODUCTION UNIT							
107	310.000	Steam Production - Land - Electric - Montrose Common	\$0	R-107	\$0	\$0	52.7400%	\$0	\$0
108	311.000	Steam Production - Structures - Electric - Montrose Common	\$10,695,149	R-108	\$0	\$10,695,149	52.7400%	\$0	\$5,640,622
109	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$13,199,870	R-109	\$0	\$13,199,870	52.7400%	\$0	\$6,961,611
110	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$2,862,297	R-110	\$0	\$2,862,297	52.7400%	\$0	\$1,509,575
111	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$675,009	R-111	\$0	\$675,009	52.7400%	\$0	\$356,000
112	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,435,480	R-112	\$0	\$2,435,480	52.7400%	\$0	\$1,284,472
113	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,062,423	R-113	\$0	\$2,062,423	52.7400%	\$0	\$1,087,722
114		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$31,930,228		\$0	\$31,930,228		\$0	\$16,840,002
115		MONTROSE 1 PRODUCTION UNIT							
116	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	R-116	\$0	\$0	52.7400%	\$0	\$0
117	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	R-117	\$0	\$0	52.7400%	\$0	\$0

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118	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	R-118	\$0	\$0	52.7400%	\$0	\$0
119	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	R-119	\$0	\$0	52.7400%	\$0	\$0
120	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - TOTAL MONTROSE 1 PRODUCTION UNIT	\$0	R-120	\$0	\$0	52.7400%	\$0	\$0
121			\$0		\$0	\$0		\$0	\$0
122		MONTROSE 2 PRODUCTION UNIT							
123	311.000	Steam Production - Structures - Electric - Montrose 2	\$112,182	R-123	\$0	\$112,182	52.7400%	\$0	\$59,165
124	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$20,289,420	R-124	\$0	\$20,289,420	52.7400%	\$0	\$10,700,640
125	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$8,696,325	R-125	\$0	\$8,696,325	52.7400%	\$0	\$4,586,442
126	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,130,365	R-126	\$0	\$3,130,365	52.7400%	\$0	\$1,650,955
127	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - TOTAL MONTROSE 2 PRODUCTION UNIT	\$40,803	R-127	\$0	\$40,803	52.7400%	\$0	\$21,520
128			\$32,269,095		\$0	\$32,269,095		\$0	\$17,018,722
129		MONTROSE 3 PRODUCTION UNIT							
130	311.000	Steam Production - Structures - Electric - Montrose 3	\$310,740	R-130	\$0	\$310,740	52.7400%	\$0	\$163,884
131	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$21,765,966	R-131	\$0	\$21,765,966	52.7400%	\$0	\$11,479,370
132	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,278,646	R-132	\$0	\$10,278,646	52.7400%	\$0	\$5,420,958
133	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,481,268	R-133	\$0	\$3,481,268	52.7400%	\$0	\$1,836,021
134	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$67,757	R-134	\$0	\$67,757	52.7400%	\$0	\$35,735
135		TOTAL MONTROSE 3 PRODUCTION UNIT	\$35,904,377		\$0	\$35,904,377		\$0	\$18,935,968
136		TOTAL STEAM PRODUCTION	\$1,223,236,137		\$0	\$1,223,236,137		\$0	\$731,461,775
137		NUCLEAR PRODUCTION							
138		WOLF CREEK NUCLEAR PRODUCTION UNIT							
139	320.000	Land & Land Rights - Wolf Creek	\$0	R-139	\$0	\$0	52.7400%	\$0	\$0
140	321.000	Structures & Improvements - Wolf Creek	\$269,206,667	R-140	\$0	\$269,206,667	52.7400%	\$0	\$141,979,596
141	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$12,566,780	R-141	\$0	\$12,566,780	100.0000%	\$0	\$12,566,780
142	322.000	Reactor Plant Equipment - Wolf Creek	\$411,677,258	R-142	\$0	\$411,677,258	52.7400%	\$0	\$217,118,586
143	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$32,030,081	R-143	\$0	\$32,030,081	100.0000%	\$0	\$32,030,081
144	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$14,591,667	R-144	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
145	323.000	Turbogenerator Units - Wolf Creek	\$84,986,473	R-145	\$0	\$84,986,473	52.7400%	\$0	\$44,821,866
146	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$3,964,508	R-146	\$0	\$3,964,508	100.0000%	\$0	\$3,964,508
147	324.000	Accessory Electric Equipment - Wolf Creek	\$72,981,359	R-147	\$0	\$72,981,359	52.7400%	\$0	\$38,490,369
148	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$3,547,149	R-148	\$0	\$3,547,149	100.0000%	\$0	\$3,547,149
149	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$34,663,765	R-149	\$0	\$34,663,765	52.7400%	\$0	\$18,281,670
150	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$659,554	R-150	\$0	\$659,554	100.0000%	\$0	\$659,554
151	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$5,279,302	R-151	\$0	-\$5,279,302	100.0000%	\$0	-\$5,279,302
152	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$75,097,548	R-152	\$0	-\$75,097,548	52.7400%	\$0	-\$39,606,447
153	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	-\$10,086,006	R-153	\$0	-\$10,086,006	52.7400%	\$0	-\$5,319,360

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154		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$850,412,405		\$0	\$850,412,405		\$0	\$477,846,717
155		TOTAL NUCLEAR PRODUCTION	\$850,412,405		\$0	\$850,412,405		\$0	\$477,846,717
156		HYDRAULIC PRODUCTION							
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
158		OTHER PRODUCTION							
159		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
160	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$61,693	R-160	\$0	\$61,693	52.7400%	\$0	\$32,537
161	342.000	Other Production - Fuel Holders - Hawthorn 6	\$532,474	R-161	\$0	\$532,474	52.7400%	\$0	\$280,827
162	344.000	Other Production - Generators - Hawthorn 6	\$19,947,047	R-162	\$0	\$19,947,047	52.7400%	\$0	\$10,520,073
163	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,234,550	R-163	\$0	\$1,234,550	52.7400%	\$0	\$651,102
164	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	R-164	\$0	\$0	52.7400%	\$0	\$0
165		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$21,775,764		\$0	\$21,775,764		\$0	\$11,484,539
166		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
167	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,047,715	R-167	\$0	\$1,047,715	52.7400%	\$0	\$552,565
168	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$20,582,578	R-168	\$0	\$20,582,578	52.7400%	\$0	\$10,855,252
169	314.000	Other Production - Turbogenerators - Hawthorn 9	\$7,487,962	R-169	\$0	\$7,487,962	52.7400%	\$0	\$3,949,151
170	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$5,679,225	R-170	\$0	\$5,679,225	52.7400%	\$0	\$2,995,223
171	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$72,226	R-171	\$0	\$72,226	52.7400%	\$0	\$38,092
172		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$34,869,706		\$0	\$34,869,706		\$0	\$18,390,283
173		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
174	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$284,577	R-174	\$0	\$284,577	52.7400%	\$0	\$150,086
175	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,527,248	R-175	\$0	\$1,527,248	52.7400%	\$0	\$805,471
176	344.000	Other Production - Generators - Hawthorn 7	\$12,677,624	R-176	\$0	\$12,677,624	52.7400%	\$0	\$6,686,179
177	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,071,307	R-177	\$0	\$1,071,307	52.7400%	\$0	\$565,007
178		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,560,756		\$0	\$15,560,756		\$0	\$8,206,743
179		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
180	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$34,518	R-180	\$0	\$34,518	52.7400%	\$0	\$18,205
181	342.000	Other Production - Fuel Holders - Hawthorn 8	\$303,438	R-181	\$0	\$303,438	52.7400%	\$0	\$160,033
182	344.000	Other Production - Generators - Hawthorn 8	\$13,474,201	R-182	\$0	\$13,474,201	52.7400%	\$0	\$7,106,294
183	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$665,619	R-183	\$0	\$665,619	52.7400%	\$0	\$351,047
184		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,477,776		\$0	\$14,477,776		\$0	\$7,635,579

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185		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
186	340.000	Other Production - Land - West Gardner	\$0	R-186	\$0	\$0	52.7400%	\$0	\$0
187	340.010	Other Production - Land Rights & Easements - West Gardner	\$14,544	R-187	\$0	\$14,544	52.7400%	\$0	\$7,671
188	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$1,063,936	R-188	\$0	\$1,063,936	52.7400%	\$0	\$561,120
189	342.000	Other Production - Fuel Holders - West Gardner	\$1,429,939	R-189	\$0	\$1,429,939	52.7400%	\$0	\$754,150
190	344.000	Other Production - Generators - West Gardner	\$51,654,078	R-190	\$0	\$51,654,078	52.7400%	\$0	\$27,242,361
191	345.000	Other Production - Accessory Equipment - West Gardner	\$2,928,521	R-191	\$0	\$2,928,521	52.7400%	\$0	\$1,544,502
192	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$7,673	R-192	\$0	\$7,673	52.7400%	\$0	\$4,047
193		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$57,098,691		\$0	\$57,098,691		\$0	\$30,113,851
194		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
195	340.000	Other Production - Land - Osawatomie 1	\$0	R-195	\$0	\$0	52.7400%	\$0	\$0
196	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$553,526	R-196	\$0	\$553,526	52.7400%	\$0	\$291,930
197	342.000	Other Production - Fuel Holders - Osawatomie	\$902,771	R-197	\$0	\$902,771	52.7400%	\$0	\$476,121
198	344.000	Other Production - Generators - Osawatomie	\$12,461,276	R-198	\$0	\$12,461,276	52.7400%	\$0	\$6,572,077
199	345.000	Other Production - Accessory Equipment - Osawatomie	\$789,812	R-199	\$0	\$789,812	52.7400%	\$0	\$416,547
200	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$2,589	R-200	\$0	\$2,589	52.7400%	\$0	\$1,365
201		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$14,709,974		\$0	\$14,709,974		\$0	\$7,758,040
202		NORTHEAST STATION PRODUCTION UNIT							
203	340.000	Other Production - Land - Northeast Station	\$0	R-203	\$0	\$0	52.7400%	\$0	\$0
204	341.000	Other Production - Structures & Improvements - Northeast Station	\$94,439	R-204	\$0	\$94,439	52.7400%	\$0	\$49,807
205	342.000	Other Production - Fuel Holders - Northeast Station	\$1,177,350	R-205	\$0	\$1,177,350	52.7400%	\$0	\$620,934
206	344.000	Other Production - Generators - Northeast Station	\$33,462,612	R-206	\$0	\$33,462,612	52.7400%	\$0	\$17,648,182
207	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,270,451	R-207	\$0	\$6,270,451	52.7400%	\$0	\$3,307,036
208	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$14,774	R-208	\$0	\$14,774	52.7400%	\$0	\$7,792
209		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$41,019,626		\$0	\$41,019,626		\$0	\$21,633,751
210		NORTHEAST FACILITY BULK OIL							
211	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$0	R-211	\$0	\$0	52.7400%	\$0	\$0
212	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$695,244	R-212	\$0	\$695,244	52.7400%	\$0	\$366,672
213	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$462,844	R-213	\$0	\$462,844	52.7400%	\$0	\$244,104
214	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$17,289	R-214	\$0	\$17,289	52.7400%	\$0	\$9,118
215	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$79,348	R-215	\$0	\$79,348	52.7400%	\$0	\$41,848
216		TOTAL NORTHEAST FACILITY BULK	\$1,254,725		\$0	\$1,254,725		\$0	\$661,742

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217		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
218	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$1,623,904	R-218	\$0	\$1,623,904	52.7400%	\$0	\$856,447
219	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$71,823,984	R-219	\$0	\$71,823,984	52.7400%	\$0	\$37,879,969
220	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$140,214	R-220	\$0	\$140,214	52.7400%	\$0	\$73,949
221	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$9,339	R-221	\$0	\$9,339	52.7400%	\$0	\$4,925
222		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$73,597,441		\$0	\$73,597,441		\$0	\$38,815,290
223		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
224	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$344,148	R-224	\$0	\$344,148	52.7400%	\$0	\$181,504
225	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$29,207,663	R-225	\$0	\$29,207,663	52.7400%	\$0	\$15,404,121
226	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	R-226	\$0	\$0	52.7400%	\$0	\$0
227		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$29,551,811		\$0	\$29,551,811		\$0	\$15,585,625
228		PRODUCTION PLANT - SOLAR							
229	344.010	Other Production - Generators - Electric - Solar	\$162,982	R-229	\$0	\$162,982	52.7400%	\$0	\$85,957
230		TOTAL PRODUCTION PLANT - SOLAR	\$162,982		\$0	\$162,982		\$0	\$85,957
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
232	341.000	Structures and Improvements - Greenwood Solar	\$0	R-232	\$0	\$0	52.7400%	\$0	\$0
233	344.010	Other Production Generators - Greenwood Solar	\$0	R-233	\$0	\$0	52.7400%	\$0	\$0
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	R-234	\$0	\$0	52.7400%	\$0	\$0
235	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	R-235	\$0	\$0	52.7400%	\$0	\$0
236		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$0	\$0		\$0	\$0
237		GENERAL PLANT - BUILDINGS							
238	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$565,066	R-238	\$0	\$565,066	52.7400%	\$0	\$298,016
239	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric	\$8,372	R-239	\$0	\$8,372	52.7400%	\$0	\$4,415
240		TOTAL GENERAL PLANT - BUILDINGS	\$573,438		\$0	\$573,438		\$0	\$302,431
241		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
242	315.000	Steam Production - Accessory Equipment - Electric	\$2,981	R-242	\$0	\$2,981	52.7400%	\$0	\$1,572
243	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$1,900,652	R-243	\$0	\$1,900,652	52.7400%	\$0	\$1,002,404
244		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$1,903,633		\$0	\$1,903,633		\$0	\$1,003,976
245		TOTAL OTHER PRODUCTION	\$306,556,323		\$0	\$306,556,323		\$0	\$161,677,807
246		RETIREMENTS WORK IN PROGRESS - PRODUCTION							
247		Retirements Not Classified - Production	-\$39,744,753	R-247	\$0	-\$39,744,753	52.7400%	\$0	-\$20,961,383
248		Retirements Not Classified - Nuclear	-\$476,270	R-248	\$0	-\$476,270	52.7400%	\$0	-\$251,185
249		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	-\$40,221,023		\$0	-\$40,221,023		\$0	-\$21,212,568

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250		TOTAL PRODUCTION PLANT	\$2,339,983,842		\$0	\$2,339,983,842		\$0	\$1,349,773,731
251		TRANSMISSION PLANT							
252	350.000	Land - Transmission Plant	\$0	R-252	\$0	\$0	52.7400%	\$0	\$0
253	350.010	Land Rights - Transmission Plant	\$8,727,270	R-253	\$0	\$8,727,270	52.7400%	\$0	\$4,602,762
254	350.020	Land Rights - Transmission Plant - Wolf Creek	\$123	R-254	\$0	\$123	52.7400%	\$0	\$65
255	352.000	Structures & Improvements - Transmission Plant	\$1,914,516	R-255	\$0	\$1,914,516	52.7400%	\$0	\$1,009,716
256	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$92,656	R-256	\$0	\$92,656	52.7400%	\$0	\$48,867
257	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$5,667	R-257	\$0	\$5,667	100.0000%	\$0	\$5,667
258	353.000	Station Equipment - Transmission Plant	\$43,349,303	R-258	\$0	\$43,349,303	52.7400%	\$0	\$22,862,422
259	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$5,333,863	R-259	\$0	\$5,333,863	52.7400%	\$0	\$2,813,079
260	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$357,078	R-260	\$0	\$357,078	100.0000%	\$0	\$357,078
261	353.030	Station Equipment - Communications - Transmission Plant	\$5,496,405	R-261	\$0	\$5,496,405	52.7400%	\$0	\$2,898,804
262	354.000	Towers and Fixtures - Transmission Plant	\$3,797,505	R-262	\$0	\$3,797,505	52.7400%	\$0	\$2,002,804
263	355.000	Poles and Fixtures - Transmission Plant	\$63,179,732	R-263	\$0	\$63,179,732	52.7400%	\$0	\$33,320,991
264	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$53,794	R-264	\$0	\$53,794	52.7400%	\$0	\$28,371
265	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,578	R-265	\$0	\$3,578	100.0000%	\$0	\$3,578
266	356.000	Overhead Conductors & Devices - Transmission Plant	\$55,587,711	R-266	\$0	\$55,587,711	52.7400%	\$0	\$29,316,959
267	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$26,138	R-267	\$0	\$26,138	52.7400%	\$0	\$13,785
268	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,585	R-268	\$0	\$1,585	100.0000%	\$0	\$1,585
269	357.000	Underground Conduit - Transmission Plant	\$2,140,010	R-269	\$0	\$2,140,010	52.7400%	\$0	\$1,128,641
270	358.000	Underground Conductors & Devices - Transmission Plant	\$2,573,105	R-270	\$0	\$2,573,105	52.7400%	\$0	\$1,357,056
271		TOTAL TRANSMISSION PLANT	\$192,640,039		\$0	\$192,640,039		\$0	\$101,772,230
272		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
273		Transmission Plant - Salvage & Removal - Retirements Not Classified	-\$553,632	R-273	\$0	-\$553,632	52.7400%	\$0	-\$291,986
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	-\$553,632		\$0	-\$553,632		\$0	-\$291,986
275		DISTRIBUTION PLANT							
276	360.000	Land - Electric - Distribution Plant	\$0	R-276	\$0	\$0	0.0000%	\$0	\$0
277	360.010	Depreciable Land Rights - Distribution Plant	\$8,407,027	R-277	\$0	\$8,407,027	58.3324%	\$0	\$4,904,021
278	361.000	Structures & Improvements - Distribution Plant	\$6,771,992	R-278	\$0	\$6,771,992	56.4531%	\$0	\$3,822,999
279	362.000	Station Equipment - Distribution Plant	\$74,124,233	R-279	\$0	\$74,124,233	61.4000%	\$0	\$45,512,279
280	362.030	Station Equipment - Communications - Distribution Plant	\$3,398,080	R-280	\$0	\$3,398,080	54.0072%	\$0	\$1,835,208
281	363.000	Energy Storage Equipment - Distribution Plant	\$581,689	R-281	\$0	\$581,689	100.0000%	\$0	\$581,689
282	364.000	Poles, Tower & Fixtures - Distribution Plant	\$168,899,610	R-282	\$0	\$168,899,610	54.7853%	\$0	\$92,532,158
283	365.000	Overhead Conductor - Distribution Plant	\$71,949,764	R-283	\$0	\$71,949,764	55.8399%	\$0	\$40,176,676
284	366.000	Underground Circuit - Distribution Plant	\$64,519,000	R-284	\$0	\$64,519,000	58.7443%	\$0	\$37,901,235
285	367.000	Underground Conductors - Distribution Plant	\$94,830,808	R-285	\$0	\$94,830,808	52.2244%	\$0	\$49,524,820
286	368.000	Line Transformers - Distribution Plant	\$132,099,529	R-286	\$0	\$132,099,529	57.2592%	\$0	\$75,639,134
287	369.000	Services - Distribution Plant	\$70,226,502	R-287	\$0	\$70,226,502	51.1143%	\$0	\$35,895,785
288	370.000	Meters Electric - Distribution Plant	\$46,886,528	R-288	\$0	\$46,886,528	49.8283%	\$0	\$23,362,760
289	370.020	AMI Meters Electric - Distribution Plant	\$3,156,714	R-289	\$0	\$3,156,714	54.1607%	\$0	\$1,709,698
290	371.000	Customized Premium Install - Distribution Plant	\$12,157,048	R-290	-\$279,227	\$11,877,821	59.2849%	\$0	\$7,041,754
291	373.000	Street Light and Traffic Signal - Distribution Plant	\$16,294,821	R-291	\$0	\$16,294,821	35.8764%	\$0	\$5,845,995
292		TOTAL DISTRIBUTION PLANT	\$774,303,345		-\$279,227	\$774,024,118		\$0	\$426,286,211

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293		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
294		Distribution Plant-- Salvage & Removal - Retirements Not Classified	-\$4,614,762	R-294	\$0	-\$4,614,762	55.2230%	\$0	-\$2,548,410
295		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	-\$4,614,762		\$0	-\$4,614,762		\$0	-\$2,548,410
296		INCENTIVE COMPENSATION CAPITALIZATION							
297		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
298		GENERAL PLANT							
299	389.000	Land & Land Rights - General Plant	\$0	R-299	\$0	\$0	53.7124%	\$0	0
300	390.000	Structures & Improvements - General Plant	\$24,320,541	R-300	\$0	\$24,320,541	53.7124%	\$0	13063146
301	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$2,548,937	R-301	\$0	\$2,548,937	53.7124%	\$0	1369095
302	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$8,257,444	R-302	\$0	\$8,257,444	53.7124%	\$0	4435271
303	391.000	Office Furniture & Equipment - General Plant	\$3,670,145	R-303	\$0	\$3,670,145	53.7124%	\$0	1971323
304	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,037,045	R-304	\$0	\$3,037,045	53.7124%	\$0	1631270
305	391.020	Office Furniture & Equipment - Computer - General Plant	\$8,629,588	R-305	\$0	\$8,629,588	53.7124%	\$0	4635159
306	392.000	Transportation Equipment - Autos - General Plant	\$505,728	R-306	\$0	\$505,728	53.7124%	\$0	271639
307	392.010	Transportation Equipment - Light Trucks - General Plant	\$2,029,631	R-307	\$0	\$2,029,631	53.7124%	\$0	1090164
308	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$8,622,404	R-308	\$0	\$8,622,404	53.7124%	\$0	4631300
309	392.030	Transportation Equipment - Tractors - General Plant	\$370,770	R-309	\$0	\$370,770	53.7124%	\$0	199149
310	392.040	Transportation Equipment - Trailers - General Plant	\$944,992	R-310	\$0	\$944,992	53.7124%	\$0	507578
311	393.000	Stores Equipment - General Plant	\$460,268	R-311	\$0	\$460,268	53.7124%	\$0	247221
312	394.000	Tools, Shop, & Garage Equipment - General Plant	\$1,979,331	R-312	\$0	\$1,979,331	53.7124%	\$0	1063146
313	395.000	Laboratory Equipment - General Plant	\$3,348,676	R-313	\$0	\$3,348,676	53.7124%	\$0	1798654
314	396.000	Power Operated Equipment - General Plant	\$10,101,653	R-314	\$0	\$10,101,653	53.7124%	\$0	5425840
315	397.000	Communication Equipment - General Plant	\$32,960,909	R-315	\$0	\$32,960,909	53.7124%	\$0	17704095
316	397.010	Communication Equipment - Wolf Creek - General Plant	\$95,479	R-316	\$0	\$95,479	53.7124%	\$0	51284
317	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$3,981	R-317	\$0	\$3,981	100.0000%	\$0	3981
318	398.000	Miscellaneous Equipment - General Plant	\$123,091	R-318	\$0	\$123,091	53.7124%	\$0	66115
319	399.000	Regulatory Amortizations - General Plant	\$0	R-319	\$0	\$0	53.7124%	\$0	0
320		TOTAL GENERAL PLANT	\$112,010,613		\$0	\$112,010,613		\$0	\$60,165,430
321		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
322		Capitalized Long Term Incentive Stock Awards	\$0	R-322	\$0	\$0	53.6900%	\$0	\$0
323		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
324		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
325		General Plant - Salvage & Removal - Retirements Not Classified	-\$70,420	R-325	\$0	-\$70,420	53.7124%	\$0	-\$37,824
326		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	-\$70,420		\$0	-\$70,420		\$0	-\$37,824
327		TOTAL DEPRECIATION RESERVE	\$3,605,025,253		-\$117,998	\$3,604,907,255		\$0	\$2,037,252,254

Kansas City Power Light Company
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Test Year 12 Months Ending December 31, 2015
Updated thru June 30, 2016 True-up thru December 31, 2016
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-5	Miscellaneous Intangibles - 5 Year - Customer	303.021		\$161,229		\$0
	1. Adjustment to include Allconnect Reserve (KCPL Reserve Adjustment RB 30) (Majors)		\$161,229		\$0	
R-290	Customized Premium Install - Distribution Plan	371.000		-\$279,227		\$0
	1. To remove estimated June 30, 2016 Accumulated Reserve related to the Clean Charge Network (Majors)		-\$279,227		\$0	
Total Reserve Adjustments				-\$117,998		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll excluding WC and Vacation	\$61,688,520	27.05	13.85	13.20	0.036164	\$2,230,904
3	Accrued Vacation	\$6,493,547	27.05	344.83	-317.78	-0.870630	-\$5,653,477
4	Wolf Creek Payroll, FUTA, SUTA & FICA	\$24,721,308	27.05	25.85	1.20	0.003288	\$81,284
5	Wolf Creek O&M	\$25,302,992	27.05	25.85	1.20	0.003288	\$83,196
6	Wolf Creek Fuel	\$15,755,993	27.05	25.85	1.20	0.003288	\$51,806
7	Fuel-Coal, Freight and Unit Train Expense	\$139,877,414	27.05	20.88	6.17	0.016904	\$2,364,488
8	Fuel-Purchased Gas	\$2,306,443	27.05	28.62	-1.57	-0.004301	-\$9,920
9	Fuel-Purchased Oil	\$2,535,117	27.05	8.50	18.55	0.050822	\$128,840
10	Purchased Power	\$47,630,584	27.05	30.72	-3.67	-0.010055	-\$478,926
11	Injuries & Damages	\$568,667	27.05	149.56	-122.51	-0.335644	-\$190,870
12	Pensions	\$24,911,950	27.05	51.74	-24.69	-0.067644	-\$1,685,144
13	OPEBS	\$771,163	27.05	178.44	-151.39	-0.414767	-\$319,853
14	Incentive Compensation	\$1,880,327	27.05	256.50	-229.45	-0.628630	-\$1,182,030
15	Cash Vouchers	\$154,594,850	27.05	30.00	-2.95	-0.008082	-\$1,249,436
16	TOTAL OPERATION AND MAINT. EXPENSE	\$509,038,875					-\$5,829,138
17	TAXES						
18	FICA - Employer Portion	\$5,451,876	27.05	13.77	13.28	0.036384	\$198,361
19	Federal & State Unemployment Taxes	\$29,254	27.05	71.00	-43.95	-0.120411	-\$3,523
20	MO Gross Receipts Taxes - 6%	\$37,766,479	11.84	72.28	-60.44	-0.165589	-\$6,253,713
21	MO Gross Receipts Taxes - 4%	\$15,248,711	11.84	39.34	-27.50	-0.075342	-\$1,148,868
22	MO Gross Receipts Taxes - Other Cities	\$9,129,929	11.84	60.94	-49.10	-0.134521	-\$1,228,167
23	Property Tax	\$50,413,407	11.84	208.84	-197.00	-0.539726	-\$27,209,427
24	TOTAL TAXES	\$118,039,656					-\$35,645,337
25	OTHER EXPENSES						
26	Sales & Use Taxes	\$23,851,317	11.84	22.00	-10.16	-0.027836	-\$663,925
27	TOTAL OTHER EXPENSES	\$23,851,317					-\$663,925
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$42,138,400
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$42,847,620	27.05	45.63	-18.58	-0.050904	-\$2,181,115
31	State Tax Offset	\$7,232,500	27.05	45.63	-18.58	-0.050904	-\$368,163
32	City Tax Offset	\$0	27.05	45.63	-18.58	-0.050904	\$0
33	Interest Expense Offset	\$69,323,262	27.05	86.55	-59.50	-0.163014	-\$11,300,662
34	TOTAL OFFSET FROM RATE BASE	\$119,403,382					-\$13,849,940
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$55,988,340

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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	\$1,713,813,201	See Note (1)	See Note (1)	See Note (1)	\$1,713,813,201	\$1,010,662	\$954,575,301	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866	-\$5,641,004	\$585,907,131	\$3,027,065	\$324,678,572	\$55,251,691	\$269,426,881
3	TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972	\$466,609	\$83,028,299	\$0	\$46,232,866	\$1,685,996	\$44,546,870
4	TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358	-\$1,057,233	\$52,365,265	\$0	\$28,598,627	\$12,548,869	\$16,049,758
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,273,742	\$9,442,279	\$10,831,463	\$1,130,832	\$21,404,574	\$4,736,642	\$16,097,191	\$4,861,035	\$11,236,156
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857	-\$60,341	\$32,837,539	-\$10,928,285	\$20,312,032	\$628,087	\$19,683,945
7	TOTAL SALES EXPENSES	\$470,247	\$325,308	\$144,939	-\$7,291	\$462,956	\$0	\$243,802	\$167,474	\$76,328
8	TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642	-\$15,817,423	\$144,987,984	-\$5,839,908	\$72,875,785	\$15,591,415	\$57,284,370
9	TOTAL DEPRECIATION EXPENSE	\$214,206,624	See Note (1)	See Note (1)	See Note (1)	\$214,206,624	\$1,958,167	\$117,013,686	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$22,446,386	\$0	\$22,446,386	-\$1,274,626	\$21,171,760	\$0	\$14,927,083	\$0	\$14,927,083
11	TOTAL OTHER OPERATING EXPENSES	\$163,528,030	\$0	\$163,528,030	\$4,048,897	\$167,576,927	-\$60,702,056	\$57,335,679	\$0	\$57,335,679
12	TOTAL OPERATING EXPENSE	\$1,342,160,639	\$170,286,502	\$957,667,513	-\$18,211,580	\$1,323,949,059	-\$67,748,375	\$698,315,323	\$90,734,567	\$490,567,070
13	NET INCOME BEFORE TAXES	\$371,652,562	\$0	\$0	\$0	\$389,864,142	\$68,759,037	\$256,259,978	\$0	\$0
14	TOTAL INCOME TAXES	-\$17,380,041	See Note (1)	See Note (1)	See Note (1)	-\$17,380,041	\$73,427,783	\$56,047,742	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$98,404,620	See Note (1)	See Note (1)	See Note (1)	\$98,404,620	-\$84,263,599	\$14,141,021	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$290,627,983	\$0	\$0	\$0	\$308,839,563	\$79,594,853	\$186,071,215	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue - MO	\$803,687,839			Rev-2		\$803,687,839	100.0000%	\$43,989,982	\$847,677,821		
Rev-3	440.000	Gross Receipts Tax in MO Revenue	\$62,013,227			Rev-3		\$62,013,227	100.0000%	-\$62,013,227	\$0		
Rev-4	440.000	Amort of Off System Sales Margin Rate Refund	\$762,475			Rev-4		\$762,475	100.0000%	\$5,509	\$767,984		
Rev-5	440.000	Retail Rate Revenue - KS	\$689,934,390			Rev-5		\$689,934,390	0.0000%	\$0	\$0		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,556,397,931					\$1,556,397,931		-\$18,017,736	\$848,445,805		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Sales for Resale - Capacity	\$4,477,460			Rev-8		\$4,477,460	52.7400%	-\$103,410	\$2,258,002		
Rev-9	447.014	Sales for Resale - Misc Fixed	\$30,938			Rev-9		\$30,938	56.0600%	\$0	\$17,344		
Rev-10	447.020	Sales for Resale - Retail	\$12,652,127			Rev-10		\$12,652,127	56.0600%	\$3,332,671	\$10,425,453		
Rev-11	447.030	Sales for Resale - Bulk	\$114,707,847			Rev-11		\$114,707,847	56.0600%	\$15,008,722	\$79,313,941		
Rev-12	447.030	Non-Firm Off System Sales	\$0			Rev-12		\$0	56.0600%	\$0	\$0		
Rev-13	447.101	Sales for Resale - FERC Juris Wholesale Firm Power	\$2,197,598			Rev-13		\$2,197,598	0.0000%	\$0	\$0		
Rev-14	447.000	Misc. Charges and Revenue	\$0			Rev-14		\$0	56.0600%	\$0	\$0		
Rev-15	450.001	Forfeited Discounts - MO	\$1,998,023			Rev-15		\$1,998,023	100.0000%	-\$239,953	\$1,758,070		
Rev-16	450.001	Forfeited Discounts - KS	\$1,490,005			Rev-16		\$1,490,005	0.0000%	\$0	\$0		
Rev-17	451.001	Miscellaneous Services - MO	\$679,902			Rev-17		\$679,902	100.0000%	\$0	\$679,902		
Rev-18	451.001	Miscellaneous Services - KS	\$391,179			Rev-18		\$391,179	0.0000%	\$0	\$0		
Rev-19	454.000	Rent From Electric Property - MO	\$2,155,086			Rev-19		\$2,155,086	100.0000%	\$0	\$2,155,086		
Rev-20	454.000	Rent From Electric Property - KS	\$1,878,168			Rev-20		\$1,878,168	0.0000%	\$0	\$0		
Rev-21	454.000	Rent From Electric Property - Allocated PROD	\$37,383			Rev-21		\$37,383	52.7400%	\$0	\$19,716		
Rev-22	454.000	Rent From Electric Property - Allocated TRANS	-\$20,012			Rev-22		-\$20,012	52.7400%	\$0	-\$10,554		
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	\$13,465,090			Rev-24		\$13,465,090	56.0600%	\$900,029	\$8,448,558		
Rev-25	456.000	Other Electric Revenues - MO	\$655,160			Rev-25		\$655,160	100.0000%	\$0	\$655,160		
Rev-26	456.000	Other Electric Revenues - KS	\$120,216			Rev-26		\$120,216	0.0000%	\$0	\$0		
Rev-27	456.009	Other Electric Revenues - Allocated DIST	\$499,100			Rev-27		\$499,100	55.7963%	\$130,339	\$408,818		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$157,415,270					\$157,415,270		\$19,028,398	\$106,129,496		
Rev-29		TOTAL OPERATING REVENUES	\$1,713,813,201					\$1,713,813,201		\$1,010,662	\$954,575,301		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Ops - Superv & Engineering	\$4,593,054	\$2,759,409	\$1,833,645	E-4	-\$397,998	\$4,195,056	52.7400%	-\$488,575	\$1,723,898	\$1,422,697	\$301,201
5	500.000	Prod Steam Oper - Iatan 1&2 - 100% MO	\$584,508	\$0	\$584,508	E-5	\$0	\$584,508	100.0000%	\$31,079	\$615,587	\$0	\$615,587
6	500.000	Prod Steam Oper - Iatan 1&2 - 100% KS	\$397,356	\$0	\$397,356	E-6	\$0	\$397,356	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$260,786,077	\$8,664,105	\$252,121,972	E-7	\$2,033,172	\$262,819,249	56.0600%	\$0	\$147,336,471	\$4,748,243	\$142,588,228
8	501.000	Fuel Expense - Oil	\$6,702,343	\$0	\$6,702,343	E-8	-\$2,518,491	\$4,183,852	56.0600%	\$0	\$2,345,467	\$0	\$2,345,467
9	501.000	Fuel Expense - Gas	\$937,848	\$0	\$937,848	E-9	-\$609,330	\$328,518	56.0600%	\$0	\$184,167	\$0	\$184,167
10	501.000	100% MO STB (Surface Trsp Board)	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB (Surface Trsp Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.300	Fuel Expense - Additives	\$5,556,324	\$0	\$5,556,324	E-12	\$841,070	\$6,397,394	56.0600%	\$0	\$3,586,379	\$0	\$3,586,379
13	501.400	Fuel Expense - Residuals	\$448,443	\$0	\$448,443	E-13	-\$51,475	\$396,968	56.0600%	\$0	\$222,540	\$0	\$222,540
14	501.500	Fuel Handling - Coal	\$0	\$0	\$0	E-14	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
15	502.000	Steam Operating Expense	\$22,115,124	\$12,353,153	\$9,761,971	E-15	-\$276,850	\$21,838,274	56.0600%	\$0	\$12,242,536	\$6,769,975	\$5,472,561
16	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
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	\$7,519,189	\$6,050,475	\$1,468,714	E-18	-\$135,599	\$7,383,590	52.7400%	\$0	\$3,894,106	\$3,119,506	\$774,600
19	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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	\$11,008,895	\$5,402,783	\$5,606,112	E-21	-\$78,262	\$10,930,633	52.7400%	\$546,910	\$6,311,726	\$2,785,569	\$3,526,157
22	506.000	Misc. Other Power Expenses Iatan 2 - Common Tracker - 100% MO	-\$31,788	\$0	-\$31,788	E-22	\$0	-\$31,788	100.0000%	\$0	-\$31,788	\$0	-\$31,788
23	506.000	Misc. Other Power Expense Iatan 2 - Flood - 100% MO	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	506.000	Misc. Other Power Expenses 100% KS	-\$363,094	\$0	-\$363,094	E-24	\$0	-\$363,094	0.0000%	\$0	\$0	\$0	\$0
25	507.000	Steam Operating Expense Rents	\$176,867	\$512	\$176,355	E-25	-\$11	\$176,856	52.7400%	\$0	\$93,274	\$264	\$93,010
26	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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	\$74,283	\$0	\$74,283	E-28	\$0	\$74,283	56.0600%	\$0	\$41,643	\$0	\$41,643
29	509.000	Amort of SO2 Allowances - Allocated	\$0	\$0	\$0	E-29	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
30	509.000	Amort of SO2 Allowances - MO	-\$2,303,837	\$0	-\$2,303,837	E-30	\$0	-\$2,303,837	100.0000%	\$1,671	-\$2,302,166	\$0	-\$2,302,166
31	509.000	Amort of SO2 Allowances - KS	-\$1,681,238	\$0	-\$1,681,238	E-31	\$0	-\$1,681,238	0.0000%	\$0	\$0	\$0	\$0
32	509.000	Emission Allowance - REC Exp	\$0	\$0	\$0	E-32	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$316,418,595	\$35,230,437	\$281,188,158		-\$1,193,774	\$315,224,821		\$91,085	\$176,162,081	\$18,846,254	\$157,315,827
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$5,739,150	\$3,467,782	\$2,271,368	E-35	-\$77,717	\$5,661,433	52.7400%	\$0	\$2,985,839	\$1,787,920	\$1,197,919
36	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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	\$7,479,425	\$1,631,737	\$5,847,688	E-38	-\$36,569	\$7,442,856	52.7400%	\$0	\$3,925,363	\$841,292	\$3,084,071
39	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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	\$28,002,524	\$10,351,407	\$17,651,117	E-41	-\$231,988	\$27,770,536	52.7400%	\$6,109	\$14,652,290	\$5,336,982	\$9,315,308
42	512.000	Maintenance Iatan 1&2 100% MO	\$78,010	\$0	\$78,010	E-42	\$0	\$78,010	100.0000%	\$96,831	\$174,841	\$0	\$174,841
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	\$8,716,870	\$1,944,047	\$6,772,823	E-44	-\$43,569	\$8,673,301	52.7400%	\$0	\$4,574,299	\$1,002,312	\$3,571,987
45	513.000	Maintenance of Electric Plant 100% MO	\$224,423	\$0	\$224,423	E-45	\$0	\$224,423	100.0000%	\$0	\$224,423	\$0	\$224,423
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 of Misc. Steam Plant	\$388,959	\$66,735	\$322,224	E-47	-\$1,496	\$387,463	52.7400%	\$0	\$204,348	\$34,407	\$169,941
48	514.000	Maintenance of Misc. Steam Plant 100% MO	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$50,629,361	\$17,461,708	\$33,167,653		-\$391,339	\$50,238,022		\$102,940	\$26,741,403	\$9,002,913	\$17,738,490
51		TOTAL STEAM POWER GENERATION	\$367,047,956	\$52,692,145	\$314,355,811		-\$1,585,113	\$365,462,843		\$194,025	\$202,903,484	\$27,849,167	\$175,054,317
52		NUCLEAR POWER GENERATION											
53		OPERATION - NUCLEAR											
54	517.000	Prod Nuclear Oper - Superv & Engineering	\$7,369,764	\$6,223,950	\$1,145,814	E-54	-\$139,487	\$7,230,277	52.7400%	\$0	\$3,813,248	\$3,208,946	\$604,302
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$26,824,079	\$0	\$26,824,079	E-55	\$1,281,510	\$28,105,589	56.0600%	\$0	\$15,755,993	\$0	\$15,755,993
56	518.100	Nuclear Fuel Expense - Oil	\$299,239	\$0	\$299,239	E-56	\$39,058	\$338,297	56.0600%	\$0	\$189,649	\$0	\$189,649
57	518.200	Prod Nuclear - Disposal Cost	\$0	\$0	\$0	E-57	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,806,299	\$2,191,265	\$615,034	E-58	-\$49,109	\$2,757,190	52.7400%	\$0	\$1,454,142	\$1,129,773	\$324,369
59	520.000	Steam Expense	\$16,831,946	\$10,463,130	\$6,368,816	E-59	-\$234,492	\$16,597,454	52.7400%	\$0	\$8,753,498	\$5,394,584	\$3,358,914
60	520.000	Steam Expense - Mid-Cycle Outage - MO	-\$59,018	\$0	-\$59,018	E-60	\$0	-\$59,018	100.0000%	\$59,018	\$0	\$0	\$0

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61	523.000	Electric Expense	\$1,349,061	\$1,387,154	-\$38,093	E-61	-\$31,088	\$1,317,973	52.7400%	\$0	\$695,099	\$715,189	-\$20,090
62	524.000	Misc. Nuclear Power Expenses - Allocated	\$30,700,088	\$12,133,890	\$18,566,198	E-62	\$1,885,144	\$32,585,232	52.7400%	\$186,194	\$17,371,646	\$7,393,639	\$9,978,007
63	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-64	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
65	524.100	Decommissioning - MO	\$1,281,264	\$0	\$1,281,264	E-65	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
66	524.100	Decommissioning - KS	\$2,036,230	\$0	\$2,036,230	E-66	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
67	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-67	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
68	524.950	Refueling Outage Amort	-\$3,438,067	\$0	-\$3,438,067	E-68	\$1,067,070	-\$2,370,997	52.7400%	\$0	-\$1,250,464	\$0	-\$1,250,464
69	524.950	Refueling Outage Maint - MO	\$27,883	\$0	\$27,883	E-69	\$0	\$27,883	100.0000%	\$36,781	\$64,664	\$0	\$64,664
70	524.950	WC Outage Oper Amort Exp ER-2009-0089 100% MO	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	524.950	WC Outage Oper Amort Exp ER-2012-0174 100% MO	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	525.000	Rents	\$0	\$0	\$0	E-72	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
73		TOTAL OPERATION - NUCLEAR	\$86,067,521	\$32,399,389	\$53,668,132		\$3,818,606	\$89,886,127		\$281,993	\$48,128,739	\$17,842,131	\$30,286,608
74		MAINTENANCE - NP											
75	528.000	Prod Nuclear Maint - Suprv & Engineering	\$7,119,630	\$2,972,170	\$4,147,460	E-75	-\$66,610	\$7,053,020	52.7400%	\$0	\$3,719,762	\$1,532,392	\$2,187,370
76	528.000	Prod Nuclear Maint - Suprv & Eng - MO	-\$889	\$0	-\$889	E-76	\$0	-\$889	100.0000%	\$889	\$0	\$0	\$0
77	529.000	Prod Nuclear Maint - Maint of Structures	\$2,630,168	\$2,092,891	\$537,277	E-77	-\$46,904	\$2,583,264	52.7400%	-\$146,353	\$1,216,061	\$1,079,054	\$137,007
78	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$146,353	\$0	\$146,353	E-78	\$0	\$146,353	100.0000%	\$0	\$146,353	\$0	\$146,353
79	530.000	Prod Nuclear Maint - Maint Reactor Plant	\$11,915,220	\$1,921,622	\$9,993,598	E-79	\$1,083,683	\$12,998,903	52.7400%	\$1,976,372	\$8,831,994	\$1,584,998	\$7,246,996
80	530.950	Refueling Outage Maint Amortization	-\$3,320,370	\$0	-\$3,320,370	E-80	\$2,143,608	-\$1,176,762	52.7400%	\$0	-\$620,624	\$0	-\$620,624
81	530.950	Refueling Outage Maint Amortization - MO	-\$1,259,968	\$0	-\$1,259,968	E-81	\$0	-\$1,259,968	100.0000%	\$332,867	-\$927,101	\$0	-\$927,101
82	530.950	Refueling Outage Maint Amortization ER-2009-0089 MO Only	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	530.950	Refueling Outage Maint Amortization ER-2012-0174 MO Only	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	531.000	Prod Nuclear Maint - Electric Plant	\$6,459,919	\$1,820,967	\$4,638,952	E-84	-\$40,810	\$6,419,109	52.7400%	\$0	\$3,385,438	\$938,855	\$2,446,583
85	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	-\$320,733	\$0	-\$320,733	E-85	\$0	-\$320,733	100.0000%	\$320,733	\$0	\$0	\$0
86	532.000	Prod Nuclear Maint - Misc. Plant	\$2,998,810	\$1,243,273	\$1,755,537	E-86	-\$27,863	\$2,970,947	52.7400%	\$0	\$1,566,877	\$641,007	\$925,870
87	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	-\$66,539	\$0	-\$66,539	E-87	\$0	-\$66,539	100.0000%	\$66,539	\$0	\$0	\$0
88		TOTAL MAINTENANCE - NP	\$26,301,601	\$10,050,923	\$16,250,678		\$3,045,104	\$29,346,705		\$2,551,047	\$17,318,760	\$5,776,306	\$11,542,454
89		TOTAL NUCLEAR POWER GENERATION	\$112,369,122	\$42,450,312	\$69,918,810		\$6,863,710	\$119,232,832		\$2,833,040	\$65,447,499	\$23,618,437	\$41,829,062
90		HYDRAULIC POWER GENERATION											
91		OPERATION - HP											
92		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		MAINTANENCE - HP											
94		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
96		OTHER POWER GENERATION											
97		OTHER POWER OPERATION											
98	546.100	Prod Turbine Oper - Suprv & Engineering	\$100,468	\$84,013	\$16,455	E-98	-\$2,955	\$97,513	52.7400%	\$0	\$51,428	\$43,315	\$8,113

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												L + M = K	
99	547.000	Other Fuel Expense - Oil	\$760,596	\$0	\$760,596	E-99	-\$760,596	\$0	56.0600%	\$0	\$0	\$0	\$0
100	547.000	Other Fuel Expense - Gas	\$7,630,133	\$0	\$7,630,133	E-100	-\$3,844,413	\$3,785,720	56.0600%	\$0	\$2,122,275	\$0	\$2,122,275
101	547.000	Other Fuel Expense - Hedging - MO	-\$1,523,953	\$0	-\$1,523,953	E-101	\$1,523,953	\$0	100.0000%	\$0	\$0	\$0	\$0
102	547.300	Other Fuel Expense - Additives	\$30,741	\$0	\$30,741	E-102	-\$30,741	\$0	56.0600%	\$0	\$0	\$0	\$0
103	547.100	Fuel Handling	\$66,590	\$26,368	\$40,222	E-103	-\$591	\$65,999	56.0600%	\$0	\$36,999	\$14,451	\$22,548
104	548.000	Other Power Generation Expense	\$1,010,721	\$681,377	\$329,344	E-104	-\$15,271	\$995,450	52.7400%	\$0	\$525,000	\$351,304	\$173,696
105	549.000	Misc Other Power Generation Expense	\$1,284,596	\$346,225	\$938,371	E-105	-\$7,759	\$1,276,837	52.7400%	\$0	\$673,404	\$178,507	\$494,897
106		TOTAL OTHER POWER OPERATION	\$9,359,892	\$1,137,983	\$8,221,909		-\$3,138,373	\$6,221,519		\$0	\$3,409,106	\$587,577	\$2,821,529
107		OTHER POWER MAINTENANCE											
108	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc	\$51,160	\$49,056	\$2,104	E-108	-\$1,273	\$49,887	52.7400%	\$0	\$26,311	\$25,293	\$1,018
109	552.000	Other General Maintenance - Structures	\$105,209	\$19,338	\$85,871	E-109	-\$433	\$104,776	52.7400%	\$0	\$55,258	\$9,970	\$45,288
110	553.000	Other General Maintenance - General Plant	\$1,972,666	\$923,221	\$1,049,445	E-110	-\$20,691	\$1,951,975	52.7400%	\$0	\$1,029,471	\$475,994	\$553,477
111	554.000	Other General Maintenance - Misc. Other General Plant	\$29,274	\$2,204	\$27,070	E-111	-\$49	\$29,225	52.7400%	\$0	\$15,414	\$1,137	\$14,277
112		TOTAL OTHER POWER MAINTENANCE	\$2,158,309	\$993,819	\$1,164,490		-\$22,446	\$2,135,863		\$0	\$1,126,454	\$512,394	\$614,060
113		TOTAL OTHER POWER GENERATION	\$11,518,201	\$2,131,802	\$9,386,399		-\$3,160,819	\$8,357,382		\$0	\$4,535,560	\$1,099,971	\$3,435,589
114		OTHER POWER SUPPLY EXPENSES											
115	555.000	Purchased Power - Energy	\$89,593,106	\$0	\$89,593,106	E-115	-\$4,629,524	\$84,963,582	56.0600%	\$0	\$47,630,584	\$0	\$47,630,584
116	555.050	Purchased Power Capacity (Demand)	\$2,965,200	\$0	\$2,965,200	E-116	-\$2,965,200	\$0	52.7400%	\$0	\$0	\$0	\$0
117	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-117	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
118	556.000	System Control and Load Dispatch	\$1,888,734	\$1,504,699	\$384,035	E-118	-\$33,722	\$1,855,012	52.7400%	\$0	\$978,333	\$775,793	\$202,540
119	557.000	Prod - Other - Other Expenses	\$6,165,816	\$3,701,311	\$2,464,505	E-119	-\$130,336	\$6,035,480	52.7400%	\$0	\$3,183,112	\$1,908,323	\$1,274,789
120		TOTAL OTHER POWER SUPPLY EXPENSES	\$100,612,856	\$5,206,010	\$95,406,846		-\$7,758,782	\$92,854,074		\$0	\$51,792,029	\$2,684,116	\$49,107,913
121		TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866		-\$5,641,004	\$585,907,131		\$3,027,065	\$324,678,572	\$55,251,691	\$269,426,881
122		TRANSMISSION EXPENSES											
123		OPERATION - TRANSMISSION EXP.											
124	560.000	Transmission Oper - Suprv & Engineering	\$780,753	\$517,054	\$263,699	E-124	-\$47,168	\$733,585	52.7400%	\$0	\$386,893	\$266,583	\$120,310
125	561.000	Transmission Oper - Load Dispatch	\$7,768,229	\$625,526	\$7,142,703	E-125	-\$1,292,981	\$6,475,248	56.0600%	\$0	\$3,630,024	\$342,811	\$3,287,213
126	562.000	Transmission Oper - Station Expenses	\$583,203	\$492,232	\$90,971	E-126	-\$11,032	\$572,171	52.7400%	\$0	\$301,763	\$253,785	\$47,978
127	563.000	Transmission Oper - Overhead Line Expenses	\$164,780	\$8,975	\$155,805	E-127	-\$201	\$164,579	52.7400%	\$0	\$86,799	\$4,627	\$82,172
128	564.000	Transmission Oper - Underground Line Expenses	\$0	\$0	\$0	E-128	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
129	565.000	Transmission of Electricity by Others	\$58,382,946	\$0	\$58,382,946	E-129	\$2,349,491	\$60,732,437	56.0600%	\$0	\$34,046,604	\$0	\$34,046,604
130	566.000	Misc. Transmission Expense	\$2,408,236	\$967,910	\$1,440,326	E-130	\$15,256	\$2,423,492	52.7400%	\$0	\$1,278,149	\$499,035	\$779,114
131	567.000	Transmission Operation Rents	\$2,414,011	\$0	\$2,414,011	E-131	\$0	\$2,414,011	52.7400%	\$0	\$1,273,149	\$0	\$1,273,149
132	575.000	Regional Transmission Operation	\$6,931,864	\$0	\$6,931,864	E-132	-\$532,883	\$6,398,981	56.0600%	\$0	\$3,587,269	\$0	\$3,587,269
133		TOTAL OPERATION - TRANSMISSION EXP.	\$79,434,022	\$2,611,697	\$76,822,325		\$480,482	\$79,914,504		\$0	\$44,590,650	\$1,366,841	\$43,223,809
134		MAINTENANCE - TRANSMISSION EXP.											
135	568.000	Transmission Maint - Suprv & Engineering	\$33,907	\$33,789	\$18	E-135	-\$757	\$33,150	52.7400%	\$0	\$17,483	\$17,421	\$62
136	569.000	Transmission Maint - Structures	\$0	\$0	\$0	E-136	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
137	570.000	Transmission Maint - Station Equipment	\$808,310	\$528,523	\$279,787	E-137	-\$11,845	\$796,465	52.7400%	\$0	\$420,056	\$272,496	\$147,560
138	571.000	Transmission Maint - Overhead Lines	\$2,355,800	\$56,572	\$2,299,228	E-138	-\$1,268	\$2,354,532	52.7400%	\$0	\$1,241,780	\$29,167	\$1,212,613
139	572.000	Transmission Maint - Underground Lines	-\$76,170	\$137	-\$76,307	E-139	-\$3	-\$76,173	52.7400%	\$0	-\$40,173	\$71	-\$40,244
140	573.000	Transmission Maint - Misc Trans Plant	\$5,821	\$0	\$5,821	E-140	\$0	\$5,821	52.7400%	\$0	\$3,070	\$0	\$3,070

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141	576.000	Transmission Maint - Comp	\$0	\$0	\$0	E-141	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
142		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,127,668	\$619,021	\$2,508,647		-\$13,873	\$3,113,795		\$0	\$1,642,216	\$319,155	\$1,323,061
143		TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972		\$466,609	\$83,028,299		\$0	\$46,232,866	\$1,685,996	\$44,546,870
144		DISTRIBUTION EXPENSES											
145		OPERATION - DIST. EXPENSES											
146	580.000	Distribution Oper - Suprv & Engineering	\$2,994,270	\$1,587,322	\$1,406,948	E-146	-\$248,107	\$2,746,163	55.2230%	\$0	\$1,516,514	\$856,922	\$659,592
147	581.000	Distribution Oper - Load Dispatch	\$1,053,598	\$1,030,823	\$22,775	E-147	-\$23,102	\$1,030,496	55.2230%	\$0	\$569,071	\$556,494	\$12,577
148	582.000	Distribution Oper - Station Expenses	\$144,729	\$67,146	\$77,583	E-148	-\$1,505	\$143,224	61.4000%	\$0	\$87,940	\$40,304	\$47,636
149	583.000	Distribution Oper - Overhead Line Expenses	\$1,573,690	\$1,508,174	\$65,516	E-149	-\$33,800	\$1,539,890	55.8399%	\$0	\$859,873	\$823,289	\$36,584
150	584.000	Distribution Oper - Underground Line Expenses	\$3,136,234	\$865,232	\$2,271,002	E-150	-\$19,391	\$3,116,843	52.2244%	\$0	\$1,627,752	\$441,735	\$1,186,017
151	585.000	Distribution Oper - Street Light & Signal Expenses	\$9,986	\$8,172	\$1,814	E-151	-\$183	\$9,803	35.8764%	\$0	\$3,517	\$2,866	\$651
152	586.000	Distribution Oper - Meters Expense	\$2,170,376	\$2,738,161	-\$567,785	E-152	-\$61,366	\$2,109,010	49.8293%	\$0	\$1,050,905	\$1,333,828	-\$282,923
153	587.000	Distribution Oper - Customer Install Expense	\$358,549	\$342,733	\$15,816	E-153	-\$7,681	\$350,868	59.2849%	\$0	\$208,011	\$198,635	\$9,376
154	588.000	Distribution Oper - Misc. Distribution Expense	\$13,550,672	\$6,114,894	\$7,435,778	E-154	-\$462,824	\$13,087,848	55.2230%	\$0	\$7,227,502	\$3,301,149	\$3,926,353
155	589.000	Distribution Oper - Rents	\$52,807	\$5,211	\$47,596	E-155	-\$117	\$52,690	55.2230%	\$0	\$29,097	\$2,813	\$26,284
156		TOTAL OPERATION - DIST. EXPENSES	\$25,044,911	\$14,267,868	\$10,777,043		-\$858,076	\$24,186,835		\$0	\$13,180,182	\$7,558,035	\$5,622,147
157		MAINTENANCE - DISTRIB. EXPENSES											
158	590.000	Distribution Maint - Suprv & Engineering	\$184,290	\$176,777	\$7,513	E-158	-\$3,962	\$180,328	55.2230%	\$0	\$99,583	\$95,434	\$4,149
159	591.000	Distribution Maint - Structures	\$106,591	\$588	\$106,003	E-159	-\$13	\$106,578	56.4531%	\$0	\$60,167	\$325	\$59,842
160	592.000	Distribution Maint - Station Equipment	\$825,026	\$590,576	\$234,450	E-160	-\$13,236	\$811,790	61.4000%	\$0	\$498,439	\$354,487	\$143,952
161	593.000	Distribution Maint - Overhead Lines	\$20,892,634	\$5,645,272	\$15,247,362	E-161	-\$126,518	\$20,766,116	55.8399%	\$0	\$11,595,779	\$3,081,667	\$8,514,112
162	594.000	Distribution Maint - Underground Lines	\$2,505,531	\$1,571,308	\$934,223	E-162	-\$35,215	\$2,470,316	52.2244%	\$0	\$1,290,107	\$802,215	\$487,892
163	595.000	Distribution Maint - Line Transformers	\$255,271	\$160,997	\$94,274	E-163	-\$3,608	\$251,663	57.2592%	\$0	\$144,101	\$90,120	\$53,981
164	596.000	Distribution Maint - Street Light & Signals	\$1,216,229	\$397,011	\$819,218	E-164	-\$8,907	\$1,207,322	35.8764%	\$0	\$433,144	\$139,241	\$293,903
165	597.000	Distribution Maint - Meters	\$366,392	\$165,300	\$201,092	E-165	-\$3,705	\$362,687	49.8283%	\$0	\$180,721	\$80,520	\$100,201
166	598.000	Distribution Maint - Misc. Distribution Pln	\$2,025,623	\$642,443	\$1,383,180	E-166	-\$3,993	\$2,021,630	55.2230%	\$0	\$1,116,404	\$346,825	\$769,579
167		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$28,377,587	\$9,350,272	\$19,027,315		-\$199,157	\$28,178,430		\$0	\$15,418,445	\$4,990,834	\$10,427,611
168		TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358		-\$1,057,233	\$52,365,265		\$0	\$28,598,627	\$12,548,869	\$16,049,758
169		CUSTOMER ACCOUNTS EXPENSE											
170	901.000	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses	\$596,420	\$360,475	\$235,945	E-170	-\$46,955	\$549,465	52.6618%	\$0	\$289,358	\$185,578	\$103,780
171	902.000	Customer Accounts Expense - Meter Reading	\$4,574,355	\$819,722	\$3,754,633	E-171	-\$12,600	\$4,561,755	52.6618%	\$0	\$2,402,302	\$422,006	\$1,980,296
172	903.000	Customer Accounts Expense - Records & Collection	\$13,363,911	\$7,797,864	\$5,566,047	E-172	-\$109,681	\$13,254,230	52.6618%	\$0	\$6,979,916	\$4,014,464	\$2,965,452
173	903.000	Customer Accounts Expense - Interest on Deposits 100% MO	\$0	\$0	\$0	E-173	\$186,985	\$186,985	100.0000%	\$0	\$186,985	\$0	\$186,985
174	904.000	Uncollectible Accounts - 100% MO	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$4,736,642	\$4,736,642	\$0	\$4,736,642
175	904.000	Uncollectible Accounts - 100% KS	\$0	\$0	\$0	E-175	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
176	905.000	Customer Accounts Expense - Misc.	\$1,739,056	\$464,218	\$1,274,838	E-176	\$1,113,083	\$2,852,139	52.6618%	\$0	\$1,501,988	\$238,987	\$1,263,001
177		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,273,742	\$9,442,279	\$10,831,463		\$1,130,832	\$21,404,574		\$4,736,642	\$16,097,191	\$4,861,035	\$11,236,156
178		CUSTOMER SERVICE & INFO. EXP.											
179	907.000	Customer Service - Supervision	\$119,232	\$106,212	\$13,020	E-179	-\$2,380	\$116,852	52.6618%	\$0	\$61,537	\$54,680	\$6,857
180	908.000	Customer Assistance Expenses - Allocated	\$1,277,865	\$618,091	\$659,774	E-180	-\$13,852	\$1,264,013	52.6618%	\$82,169	\$747,821	\$318,203	\$429,618
181	908.000	Customer Assistance Expenses - DSM - MO	\$6,905,355	\$0	\$6,905,355	E-181	\$0	\$6,905,355	100.0000%	\$3,433,030	\$10,338,385	\$0	\$10,338,385

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
182	908.000	Customer Assistance Expenses - KS	\$431,351	\$0	\$431,351	E-182	\$0	\$431,351	0.0000%	\$0	\$0	\$0	\$0
183	908.000	Amortization of Deferred DSM - MO	\$0	\$0	\$0	E-183	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
184	908.500	Customer Assistance Exp-MEEIA 100% MO	\$20,251,990	\$0	\$20,251,990	E-184	\$0	\$20,251,990	100.0000%	-\$19,887,621	\$364,369	\$0	\$364,369
185	909.000	Informational & Instructional Advertising	\$46,412	\$0	\$46,412	E-185	\$0	\$46,412	52.6618%	\$0	\$24,441	\$0	\$24,441
186	909.000	Informational & Instructional Advertising - DSM - MO	\$50,986	\$0	\$50,986	E-186	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
187	910.000	Misc Customer Accounts & Info - Allocated	\$1,079,687	\$495,720	\$583,967	E-187	-\$44,109	\$1,035,578	52.6618%	\$0	\$545,354	\$255,204	\$290,150
188	910.000	Misc Customer Accounts & Solar Rebates - MO	\$2,735,002	\$0	\$2,735,002	E-188	\$0	\$2,735,002	100.0000%	\$5,444,137	\$8,179,139	\$0	\$8,179,139
189		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857		-\$60,341	\$32,837,539		-\$10,928,285	\$20,312,032	\$628,087	\$19,683,945
190		SALES EXPENSES											
191	911.000	Sales Supervision	\$0	\$0	\$0	E-191	\$0	\$0	52.6618%	\$0	\$0	\$0	\$0
192	912.000	Sales Demonstration & Selling	\$473,126	\$328,127	\$144,999	E-192	-\$7,354	\$465,772	52.6618%	\$0	\$245,284	\$168,925	\$76,359
193	913.000	Sales Advertising Expense	-\$33,152	-\$2,819	-\$33	E-193	\$63	-\$3,089	52.6618%	\$0	-\$1,626	-\$1,451	-\$175
194	916.000	Miscellaneous Sales Expense	\$273	\$0	\$273	E-194	\$0	\$273	52.6618%	\$0	\$144	\$0	\$144
195		TOTAL SALES EXPENSES	\$470,247	\$325,308	\$144,939		-\$7,291	\$462,956		\$0	\$243,802	\$167,474	\$76,328
196		ADMIN. & GENERAL EXPENSES											
197		OPERATION- ADMIN. & GENERAL EXP.											
198	920.000	Administrative & General Salaries - Allocated	\$35,139,131	\$28,599,330	\$6,539,801	E-198	-\$3,373,156	\$31,765,975	53.3408%	\$0	\$16,944,225	\$14,913,225	\$2,031,000
199	920.000	Administrative & General Salaries - MO	\$1,689,662	\$0	\$1,689,662	E-199	\$0	\$1,689,662	100.0000%	-\$1,717,902	-\$28,240	\$0	-\$28,240
200	920.000	Administrative & General Salaries - KS	\$1,703,197	\$0	\$1,703,197	E-200	\$0	\$1,703,197	0.0000%	\$0	\$0	\$0	\$0
201	921.000	Administrative & General Office Supplies - Allocated	-\$913,822	-\$2,206	-\$911,616	E-201	-\$288,845	-\$1,202,667	56.0600%	-\$43,030	-\$717,245	-\$1,209	-\$716,036
202	921.000	Administrative & General Office Supplies - MO	\$39,367	\$0	\$39,367	E-202	\$0	\$39,367	100.0000%	-\$10,990	\$28,377	\$0	\$28,377
203	921.000	Administrative & General Office Supplies - KS	\$41,273	\$0	\$41,273	E-203	\$0	\$41,273	0.0000%	\$0	\$0	\$0	\$0
204	922.000	Administrative Expense Transfer Credit	-\$12,852,634	-\$581,504	-\$12,271,130	E-204	-\$1,145,755	-\$13,998,389	56.0600%	\$0	-\$7,847,496	-\$318,685	-\$7,528,811
205	923.000	Outside Services Employed - Allocated	\$12,070,171	\$0	\$12,070,171	E-205	-\$1,031,008	\$11,039,163	56.0600%	-\$3,597,862	\$2,590,693	\$0	\$2,590,693
206	923.000	Outside Services Employed - MO	\$3,230,536	\$0	\$3,230,536	E-206	\$0	\$3,230,536	100.0000%	\$349,938	\$3,580,474	\$0	\$3,580,474
207	923.000	Outside Services Employed - KS	\$955,671	\$0	\$955,671	E-207	\$0	\$955,671	0.0000%	\$0	\$0	\$0	\$0
208	924.000	Property Insurance	\$4,423,092	\$0	\$4,423,092	E-208	-\$424,453	\$3,998,639	53.7124%	\$0	\$2,147,765	\$0	\$2,147,765
209	925.000	Injuries and Damages	\$9,626,308	\$22,758	\$9,603,550	E-209	-\$1,882,544	\$7,743,764	53.3408%	\$0	\$4,130,585	\$11,867	\$4,118,718
210	926.000	Employee Pensions	\$46,424,934	-\$12,566	\$46,437,500	E-210	\$266,150	\$46,691,084	53.3408%	\$0	\$24,905,398	-\$6,552	\$24,911,950
211	926.000	Employee Benefits - OPEB - Allocated	\$5,396,816	\$0	\$5,396,816	E-211	-\$3,951,088	\$1,445,728	53.3408%	\$0	\$771,163	\$0	\$771,163
212	926.000	Employee Benefits - OPEB - 100% MO	-\$136,905	\$0	-\$136,905	E-212	\$0	-\$136,905	100.0000%	\$0	-\$136,905	\$0	-\$136,905
213	926.000	Employee Benefits - OPEB - 100% KS	-\$232,790	\$0	-\$232,790	E-213	\$0	-\$232,790	0.0000%	\$0	\$0	\$0	\$0
214	926.000	Other Miscellaneous Employee Benefits	\$29,705,542	\$0	\$29,705,542	E-214	\$1,230,820	\$30,936,362	53.3408%	\$0	\$16,501,703	\$0	\$16,501,703
215	927.000	Franchise Requirements	\$0	\$0	\$0	E-215	\$0	\$0	53.7124%	\$0	\$0	\$0	\$0
216	928.003	Reg Commission Expense - FERC Assessment	\$1,092,322	\$0	\$1,092,322	E-216	-\$64,672	\$1,027,650	52.7400%	\$0	\$541,983	\$0	\$541,983
217	928.002	Reg Commission Expense - MPSC Assessment - 100% MO	\$1,469,868	\$0	\$1,469,868	E-217	\$202,049	\$1,671,917	100.0000%	\$0	\$1,671,917	\$0	\$1,671,917
218	928.001	Reg Commission Expense - KCC Assessment - 100% KS	\$924,954	\$0	\$924,954	E-218	\$0	\$924,954	0.0000%	\$0	\$0	\$0	\$0
219	928.011	Reg Commission Expense - MO Proceedings - 100% MO	\$1,859,505	\$894,041	\$965,464	E-219	-\$20,037	\$1,839,468	100.0000%	\$7,015	\$1,846,483	\$874,004	\$972,479
220	928.012	Reg Commission Expense - KS Proceedings - 100% KS	\$1,183,423	\$823,954	\$359,469	E-220	-\$18,466	\$1,164,957	0.0000%	\$0	\$0	\$0	\$0
221	928.020	Reg Commission Expense - FERC Proceedings - Allocated	\$0	\$0	\$0	E-221	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
222	928.023	Reg Commission Expense - FERC Proceedings - 100% FERC	\$0	\$0	\$0	E-222	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

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L + M = K													
223	928.030	Load Research Expense - 100% MO	\$0	\$0	\$0	E-223	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
224	928.000	Misc. Regulatory Commission Filings	\$1,753,354	\$6,606	\$1,746,748	E-224	-\$148	\$1,753,206	52.7400%	-\$1,169,266	-\$244,625	\$3,406	-\$248,031
225	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-225	\$0	\$0	53.7124%	\$0	\$0	\$0	\$0
226	930.100	General Advertising Expense - Allocated	\$0	\$0	\$0	E-226	\$0	\$0	52.6618%	\$0	\$0	\$0	\$0
227	930.100	General Advertising Expense - MO	\$0	\$0	\$0	E-227	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
228	930.200	Misc. General Expense	\$5,980,737	\$7,874	\$5,972,863	E-228	-\$844,241	\$5,136,496	56.0600%	\$0	\$2,879,519	\$4,315	\$2,875,204
229	931.000	Admin & General Expense - Rents - Allocated	\$3,600,077	\$0	\$3,600,077	E-229	\$366,521	\$3,966,598	56.0600%	\$342,189	\$2,565,864	\$0	\$2,565,864
230	931.000	Admin & General Expense - Rents - MO	-\$324,142	\$0	-\$324,142	E-230	\$0	-\$324,142	100.0000%	\$0	-\$324,142	\$0	-\$324,142
231	931.000	Admin & General Expense - Rents - KS	\$865	\$0	\$865	E-231	\$0	\$865	0.0000%	\$0	\$0	\$0	\$0
232	933.000	Transportation Expense	\$0	\$0	\$0	E-232	-\$4,531,359	-\$4,531,359	55.2230%	\$0	-\$2,502,352	\$0	-\$2,502,352
233		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$153,850,512	\$29,758,287	\$124,092,225		-\$15,510,232	\$138,340,280		-\$5,839,908	\$69,305,144	\$15,480,371	\$53,824,773
234		MAINT., ADMIN. & GENERAL EXP.											
235	935.000	Maintenance of General Plant	\$6,954,895	\$211,478	\$6,743,417	E-235	-\$307,191	\$6,647,704	53.7124%	\$0	\$3,570,641	\$111,044	\$3,459,597
236		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$6,954,895	\$211,478	\$6,743,417		-\$307,191	\$6,647,704		\$0	\$3,570,641	\$111,044	\$3,459,597
237		TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642		-\$15,817,423	\$144,987,984		-\$5,839,908	\$72,875,785	\$15,591,415	\$57,284,370
238		DEPRECIATION EXPENSE											
239	403.000	Depreciation Expense, Dep. Exp.	\$214,206,624	See note (1)	See note (1)	E-239	See note (1)	\$214,206,624	53.7124%	\$1,958,167	\$117,013,686	See note (1)	See note (1)
240	403.001	Other Depreciation	\$0			E-240		\$0	100.0000%	\$0	\$0		
241		TOTAL DEPRECIATION EXPENSE	\$214,206,624	\$0	\$0		\$0	\$214,206,624		\$1,958,167	\$117,013,686	\$0	\$0
242		AMORTIZATION EXPENSE											
243	404.000	Amortization - Limited Term Plant - Allocated	\$1,832,008	\$0	\$1,832,008	E-243	\$31,809	\$1,863,817	53.7124%	\$0	\$1,001,101	\$0	\$1,001,101
244	405.001	Amortization - Transource Liability - MO	\$0	\$0	\$0	E-244	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
245	405.001	Amortization - Iatan 1 & Common - MO	\$0	\$0	\$0	E-245	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
246	405.001	Amortization - Iatan 2 Regulatory Asset - MO	\$1,126,101	\$0	\$1,126,101	E-246	\$0	\$1,126,101	100.0000%	\$0	\$1,126,101	\$0	\$1,126,101
247	405.001	Amortization - Iatan 1 & Common - KS	\$104,388	\$0	\$104,388	E-247	\$0	\$104,388	0.0000%	\$0	\$0	\$0	\$0
248	405.010	Amortization of Other Plant - Allocated	\$25,136,838	\$0	\$25,136,838	E-248	-\$1,306,435	\$23,830,403	53.7124%	\$0	\$12,799,881	\$0	\$12,799,881
249	405.010	Amortization of Unrecovered Reserve - KS	\$1,940,760	\$0	\$1,940,760	E-249	\$0	\$1,940,760	0.0000%	\$0	\$0	\$0	\$0
250	405.000	Amortization - Non-Plant (2011 Flood) - MO	\$0	\$0	\$0	E-250	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
251	407.300	Regulatory Debits	\$960,389	\$0	\$960,389	E-251	\$0	\$960,389	0.0000%	\$0	\$0	\$0	\$0
252	407.400	Regulatory Credits	-\$20,151,045	\$0	-\$20,151,045	E-252	\$0	-\$20,151,045	0.0000%	\$0	\$0	\$0	\$0
253	411.100	Accretion Expense - Asset Retirement Obligation	\$11,496,947	\$0	\$11,496,947	E-253	\$0	\$11,496,947	0.0000%	\$0	\$0	\$0	\$0
254	411.000	Write Down - Emissions Allowance Liabilities - Wholesale	\$0	\$0	\$0	E-254	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
255		TOTAL AMORTIZATION EXPENSE	\$22,446,386	\$0	\$22,446,386		-\$1,274,626	\$21,171,760		\$0	\$14,927,083	\$0	\$14,927,083
256		OTHER OPERATING EXPENSES											
257	408.120	Property Tax	\$90,645,096	\$0	\$90,645,096	E-257	\$3,212,947	\$93,858,043	53.7124%	\$0	\$50,413,407	\$0	\$50,413,407
258	408.140	Payroll Tax, incl Unemployment	\$11,886,079	\$0	\$11,886,079	E-258	\$835,950	\$12,722,029	53.3408%	\$0	\$6,786,032	\$0	\$6,786,032
259	408.140	ORVS - KS	\$41,152	\$0	\$41,152	E-259	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
260	408.100	Other Miscellaneous Taxes	\$253,647	\$0	\$253,647	E-260	\$0	\$253,647	53.7124%	\$0	\$136,240	\$0	\$136,240
261	408.130	Gross Receipts Tax - 100% MO	\$61,157,241	\$0	\$61,157,241	E-261	\$0	\$61,157,241	100.0000%	-\$61,157,241	\$0	\$0	\$0
262	408.110	KCMO City Earnings Tax - 100% MO	-\$455,185	\$0	-\$455,185	E-262	\$0	-\$455,185	100.0000%	\$455,185	\$0	\$0	\$0
263		TOTAL OTHER OPERATING EXPENSES	\$163,528,030	\$0	\$163,528,030		\$4,048,897	\$167,576,927		-\$60,702,056	\$57,335,679	\$0	\$57,335,679
264		TOTAL OPERATING EXPENSE	\$1,342,160,639	\$170,286,502	\$957,667,513		-\$18,211,580	\$1,323,949,059		-\$67,748,375	\$698,315,323	\$90,734,567	\$490,567,070
265		NET INCOME BEFORE TAXES	\$371,652,562					\$389,864,142		\$68,759,037	\$256,259,978		

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266		INCOME TAXES											
267	409.100	Current Income Taxes	-\$17,380,041	See note (1)	See note (1)	E-267	See note (1)	-\$17,380,041	100.0000%	\$73,427,783	\$56,047,742	See note (1)	See note (1)
268		TOTAL INCOME TAXES	-\$17,380,041					-\$17,380,041		\$73,427,783	\$56,047,742		
269		DEFERRED INCOME TAXES											
270	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$99,346,571	See note (1)	See note (1)	E-270	See note (1)	\$99,346,571	100.0000%	-\$84,720,051	\$14,626,520	See note (1)	See note (1)
271	411.410	Amortization of Deferred ITC	-\$941,951			E-271		-\$941,951	100.0000%	\$365,448	-\$576,503		
272	411.100	Amort of Excess Deferred Income Taxes	\$0			E-272		\$0	100.0000%	-\$263,434	-\$263,434		
273	411.200	Amort of Prior Deferred Taxes - Tax Rate Change	\$0			E-273		\$0	100.0000%	\$0	\$0		
274	411.300	Amortization of R&D Credit	\$0			E-274		\$0	100.0000%	\$0	\$0		
275	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-275		\$0	100.0000%	\$354,438	\$354,438		
276		TOTAL DEFERRED INCOME TAXES	\$98,404,620					\$98,404,620		-\$84,263,599	\$14,141,021		
277		NET OPERATING INCOME	<u>\$290,627,983</u>					<u>\$308,839,563</u>		<u>\$79,594,853</u>	<u>\$186,071,215</u>		

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

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Rev-2	Retail Rate Revenue - MO	440.000	\$0	\$0	\$0	\$0	\$43,989,982	\$43,989,982
	1. Adjustment for Billing Corrections (Bocklage & Stahlman)		\$0	\$0		\$0	\$1,307,655	
	2. Large Customer Annualization (Bocklage)		\$0	\$0		\$0	\$8,635,824	
	3. Weather Normalization and 365 Day Adjustment (Bocklage & Stahlman)		\$0	\$0		\$0	\$5,227,226	
	4. Adjustment for Large General Rate Switching (Stahlman)		\$0	\$0		\$0	\$981,348	
	5. Adjustment for Large Power Manual Bill (Bocklage)		\$0	\$0		\$0	\$2,266,250	
	6. Adjustment for Customer Growth (Stahlman & Young)		\$0	\$0		\$0	\$7,916,655	
	7. Adjustment for change in rates (Stahlman)		\$0	\$0		\$0	\$55,216,253	
	8. Adjustment to remove DSIM and Mpower		\$0	\$0		\$0	-\$20,847,315	
	8. To remove unbilled revenues from the test year (Young)		\$0	\$0		\$0	-\$5,519,259	
	9. To remove unbilled FAC revenues from the test year (Young)		\$0	\$0		\$0	-\$6,796,734	
	10. To remove unbilled DSIM revenues from the test year (Young)		\$0	\$0		\$0	-\$4,877,058	
	11. To adjust to GL revenues (Young)		\$0	\$0		\$0	-\$770,185	
	12. To reverse adjustment to revenue for IEW funding (Young)		\$0	\$0		\$0	\$1,249,322	
Rev-3	Gross Receipts Tax in MO Revenue	440.000	\$0	\$0	\$0	\$0	-\$62,013,227	-\$62,013,227
	1. To remove Gross Receipt Tax (Young)		\$0	\$0		\$0	-\$62,013,227	
Rev-4	Amort of Off System Sales Margin Rate Refund	440.000	\$0	\$0	\$0	\$0	\$5,509	\$5,509
	1. To amortize regulatory liability associated with excess off-system sales margins (Lyons)		\$0	\$0		\$0	\$5,509	
Rev-8	Sales for Resale - Capacity	447.012	\$0	\$0	\$0	\$0	-\$103,410	-\$103,410
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons)		\$0	\$0		\$0	-\$103,410	
Rev-10	Sales for Resale - Retail	447.020	\$0	\$0	\$0	\$0	\$3,332,671	\$3,332,671
	1. Adjustment to annualize Firm Sales (Energy) (Lyons)		\$0	\$0		\$0	\$3,332,671	
Rev-11	Sales for Resale - Bulk	447.030	\$0	\$0	\$0	\$0	\$15,008,722	\$15,008,722
	1. Adjustment to annualize Non-Firm Off-system Sales (Lyons)		\$0	\$0		\$0	\$15,568,979	
	2. Adjustment to annualize Transmission Congestion Rights (Lyons)		\$0	\$0		\$0	\$1,626,948	
	3. Adjustment to Revenue Neutral Uplift Charges (Lyons)		\$0	\$0		\$0	-\$1,035,236	
	4. Adjustment to annualize Ancillary Services (Lyons)		\$0	\$0		\$0	-\$1,151,694	

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	5. Adjustment to annualize Market to Market Sales (Lyons)		\$0	\$0		\$0	-\$275	
Rev-15	Forfeited Discounts - MO	450.001	\$0	\$0	\$0	\$0	-\$239,953	-\$239,953
	1. To remove Gross Receipts Tax (Young)		\$0	\$0		\$0	-\$131,892	
	2. To annualize forfeited discounts (Young)		\$0	\$0		\$0	-\$108,061	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$900,029	\$900,029
	1. To annualize Transmission Revenue (Lyons)		\$0	\$0		\$0	\$900,029	
Rev-27	Other Electric Revenues - Allocated DIST	456.009	\$0	\$0	\$0	\$0	\$130,339	\$130,339
	1. To include allocated Allconnect revenues above the line in retail cost of service (Majors)		\$0	\$0		\$0	\$130,339	
E-4	Steam Ops - Superv & Engineering	500.000	-\$61,842	-\$336,156	-\$397,998	\$0	-\$488,575	-\$488,575
	1. To annualize payroll expense (Young)		-\$61,842	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$488,575	
	3. To normalize incentive compensation (Young)		\$0	-\$336,156		\$0	\$0	
E-5	Prod Steam Oper - Iatan 1&2 - 100% MO	500.000	\$0	\$0	\$0	\$0	\$31,079	\$31,079
	1. To adjust for Iatan 2 & Common (Taylor)		\$0	\$0		\$0	\$155,719	
	2. To annualize 3 year amortization of 2011 Missouri river flood insurance reimbursement (Majors)		\$0	\$0		\$0	-\$124,640	
E-7	Fuel Expense - Coal	501.000	-\$194,174	\$2,227,346	\$2,033,172	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$194,174	\$0		\$0	\$0	
	2. Adjustment to include an annualized level of coal expense (Lyons)		\$0	\$1,442,894		\$0	\$0	
	3. Adjustment to include an annualized level of unit train maintenance (Lyons)		\$0	\$1,364,598		\$0	\$0	
	4. Adjustment to eliminate property taxes for unit trains (Lyons)		\$0	-\$52,708		\$0	\$0	
	5. Adjustment to eliminate depreciation on unit trains (Lyons)		\$0	-\$527,438		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	-\$2,518,491	-\$2,518,491	\$0	\$0	\$0
	1. Adjustment to include an annualized level of start up oil (Lyons)		\$0	-\$2,518,491		\$0	\$0	
E-9	Fuel Expense - Gas	501.000	\$0	-\$609,330	-\$609,330	\$0	\$0	\$0
	1. Adjustment to include an annualized level of start up natural gas (Lyons)		\$0	-\$609,330		\$0	\$0	
E-12	Fuel Expense - Additives	501.300	\$0	\$841,070	\$841,070	\$0	\$0	\$0

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	1. Adjustment to include an annualized level of lime, limestone, sulfur, and PAC (Lyons)		\$0	\$578,797		\$0	\$0	
	2. Adjustment to include an annualized level of ammonia (Lyons)		\$0	\$262,273		\$0	\$0	
E-13	Fuel Expense - Residuals	501.400	\$0	-\$51,475	-\$51,475	\$0	\$0	\$0
	1. Adjustment to include an annualized level of residuals (Lyons)		\$0	-\$51,475		\$0	\$0	
E-15	Steam Operating Expense	502.000	-\$276,850	\$0	-\$276,850	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$276,850	\$0		\$0	\$0	
E-18	Steam Operating Electric Expense	505.000	-\$135,599	\$0	-\$135,599	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$135,599	\$0		\$0	\$0	
E-21	Misc. Other Power Expenses	506.000	-\$121,083	\$42,821	-\$78,262	\$0	\$546,910	\$546,910
	1. To annualize payroll expense (Young)		-\$121,083	\$0		\$0	\$0	
	2. To remove long term incentive compensations (CS-11) (Young)		\$0	-\$3		\$0	\$0	
	3. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$475,574	
	4. To annualize CIP and cyber security expense (Lyons)		\$0	-\$228		\$0	\$0	
	5. To annualize Information Technology expense (Lyons)		\$0	\$43,052		\$0	\$0	
	6. To amortize LaCygne Obsolete Inventory over 5-years agreed to in Case No. ER-2014-0370 (Featherstone)		\$0	\$0		\$0	\$71,336	
E-25	Steam Operating Expense Rents	507.000	-\$11	\$0	-\$11	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11	\$0		\$0	\$0	
E-30	Amort of SO2 Allowances - MO	509.000	\$0	\$0	\$0	\$0	\$1,671	\$1,671
	1. To amortize SO2 Proceeds KCPL CS-22 (Featherstone)		\$0	\$0		\$0	\$1,671	
E-35	Steam Maintenance Suprv & Engineering	510.000	-\$77,717	\$0	-\$77,717	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$77,717	\$0		\$0	\$0	
E-38	Maintenance of Structures	511.000	-\$36,569	\$0	-\$36,569	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$36,569	\$0		\$0	\$0	
E-41	Maintenance of Boiler Plant	512.000	-\$231,988	\$0	-\$231,988	\$0	\$6,109	\$6,109
	1. To annualize payroll expense (Young)		-\$231,988	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$6,109	
E-42	Maintenance latan 1&2 100% MO	512.000	\$0	\$0	\$0	\$0	\$96,831	\$96,831

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	1. To adjust for latan 2 & Common Tracker (Taylor)		\$0	\$0		\$0	\$96,831	
E-44	Maintenance of Electric Plant	513.000	-\$43,569	\$0	-\$43,569	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$43,569	\$0		\$0	\$0	
E-47	Maintenance of Misc. Steam Plant	514.000	-\$1,496	\$0	-\$1,496	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,496	\$0		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineering	517.000	-\$139,487	\$0	-\$139,487	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$139,487	\$0		\$0	\$0	
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$1,281,510	\$1,281,510	\$0	\$0	\$0
	1. Adjustment to include an annualized level of nuclear fuel expense (Lyons)		\$0	\$1,281,510		\$0	\$0	
E-56	Nuclear Fuel Expense - Oil	518.100	\$0	\$39,058	\$39,058	\$0	\$0	\$0
	1. Adjustment to include an annualized level of Wolf Creek oil (Lyons)		\$0	\$39,058		\$0	\$0	
E-58	Coolants and Water	519.000	-\$49,109	\$0	-\$49,109	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$49,109	\$0		\$0	\$0	
E-59	Steam Expense	520.000	-\$234,492	\$0	-\$234,492	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$234,492	\$0		\$0	\$0	
E-60	Steam Expense - Mid-Cycle Outage - MO	520.000	\$0	\$0	\$0	\$0	\$59,018	\$59,018
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$59,018	
E-61	Electric Expense	523.000	-\$31,088	\$0	-\$31,088	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$31,088	\$0		\$0	\$0	
E-62	Misc. Nuclear Power Expenses - Allocated	524.000	\$1,885,144	\$0	\$1,885,144	\$0	\$186,194	\$186,194
	1. To annualize payroll expense (Young)		\$1,885,144	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$186,194	
E-68	Refueling Outage Amort	524.950	\$0	\$1,067,070	\$1,067,070	\$0	\$0	\$0
	1. To adjust for Wolf Creek Refueling Amortization (Taylor)		\$0	\$1,067,070		\$0	\$0	
E-69	Refueling Outage Amort - MO	524.950	\$0	\$0	\$0	\$0	\$36,781	\$36,781
	1. To adjust for Wolf Creek Mid-Cycle Outage Amortization (Taylor)		\$0	\$0		\$0	\$36,781	
E-75	Prod Nuclear Maint - Suprv & Engineering	528.000	-\$66,610	\$0	-\$66,610	\$0	\$0	\$0

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	1. To annualize payroll expense (Young)		-\$66,610	\$0		\$0	\$0	
E-76	Prod Nuclear Maint - Suprv & Eng - MO	528.000	\$0	\$0	\$0	\$0	\$889	\$889
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$889	
E-77	Prod Nuclear Maint - Maint of Structures	529.000	-\$46,904	\$0	-\$46,904	\$0	-\$146,353	-\$146,353
	1. To annualize payroll expense (Young)		-\$46,904	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$146,353	
E-79	Prod Nuclear Maint - Maint Reactor Plant	530.000	\$1,083,683	\$0	\$1,083,683	\$0	\$1,976,372	\$1,976,372
	1. To annualize payroll expense (Young)		\$1,083,683	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$1,976,372	
E-80	Refueling Outage Maint Amortization	530.950	\$0	\$2,143,608	\$2,143,608	\$0	\$0	\$0
	1. To adjust for Wolf Creek Refueling Amortization (Taylor)		\$0	\$2,143,608		\$0	\$0	
E-81	Refueling Outage Maint Amortization - MO	530.950	\$0	\$0	\$0	\$0	\$332,867	\$332,867
	1. To adjust for Wolf Creek Mid-Cycle Outage Amortization (Taylor)		\$0	\$0		\$0	\$332,867	
E-84	Prod Nuclear Maint - Electric Plant	531.000	-\$40,810	\$0	-\$40,810	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$40,810	\$0		\$0	\$0	
E-85	Prod Nuclear Maint - Electric Plant - WC Outage - MO	531.000	\$0	\$0	\$0	\$0	\$320,733	\$320,733
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$320,733	
E-86	Prod Nuclear Maint - Misc. Plant	532.000	-\$27,863	\$0	-\$27,863	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$27,863	\$0		\$0	\$0	
E-87	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	532.000	\$0	\$0	\$0	\$0	\$66,539	\$66,539
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$66,539	
E-98	Prod Turbine Oper - Suprv & Engineering	546.100	-\$1,883	-\$1,072	-\$2,955	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,883	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$1,072		\$0	\$0	
E-99	Other Fuel Expense - Oil	547.000	\$0	-\$760,596	-\$760,596	\$0	\$0	\$0
	1. Adjustment to include an annualized level of oil expense (Lyons)		\$0	-\$760,596		\$0	\$0	

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E-100	Other Fuel Expense - Gas	547.000	\$0	-\$3,844,413	-\$3,844,413	\$0	\$0	\$0
	1. Adjustment to include an annualized level of natural gas expense (volumetric) (Lyons)		\$0	-\$4,508,701		\$0	\$0	
	2. Adjustment to include an annualized level of natural gas expense (transportation) (Lyons)		\$0	\$664,288		\$0	\$0	
E-101	Other Fuel Expense - Hedging - MO	547.000	\$0	\$1,523,953	\$1,523,953	\$0	\$0	\$0
	1. Adjustment to eliminate hedging expense (Roos)		\$0	\$1,523,953		\$0	\$0	
E-102	Other Fuel Expense - Additives	547.300	\$0	-\$30,741	-\$30,741	\$0	\$0	\$0
	1. Adjustment to eliminate premium ammonia at Hawthorn 9 (Lyons)		\$0	-\$30,741		\$0	\$0	
E-103	Fuel Handling	547.100	-\$591	\$0	-\$591	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$591	\$0		\$0	\$0	
E-104	Other Power Generation Expense	548.000	-\$15,271	\$0	-\$15,271	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$15,271	\$0		\$0	\$0	
E-105	Misc Other Power Generation Expense	549.000	-\$7,759	\$0	-\$7,759	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$7,759	\$0		\$0	\$0	
E-108	Other Maint - Suprv & Engineering - Structures, General & Misc	551.000	-\$1,099	-\$174	-\$1,273	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,099	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$174		\$0	\$0	
E-109	Other General Maintenance - Structures	552.000	-\$433	\$0	-\$433	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$433	\$0		\$0	\$0	
E-110	Other General Maintenance - General Plant	553.000	-\$20,691	\$0	-\$20,691	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$20,691	\$0		\$0	\$0	
E-111	Other General Maintenance - Misc. Other General Plant	554.000	-\$49	\$0	-\$49	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$49	\$0		\$0	\$0	
E-115	Purchased Power - Energy	555.000	\$0	-\$4,629,524	-\$4,629,524	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power (Lyons)		\$0	-\$4,629,524		\$0	\$0	
E-116	Purchased Power Capacity (Demand)	555.050	\$0	-\$2,965,200	-\$2,965,200	\$0	\$0	\$0
	1. Adjustment to eliminate Higginsville Purchased Power Capacity Agreement (Demand) (Lyons)		\$0	-\$2,965,200		\$0	\$0	
E-118	System Control and Load Dispatch	556.000	-\$33,722	\$0	-\$33,722	\$0	\$0	\$0

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	1. To annualize payroll expense (Young)		-\$33,722	\$0		\$0	\$0	
E-119	Prod - Other - Other Expenses	557.000	-\$82,951	-\$47,385	-\$130,336	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$82,951	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$65,801		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$53,127		\$0	\$0	
	4. To annualize Information Technolgy expense (Lyons)		\$0	\$110,523		\$0	\$0	
	5. To remove test year employee severance costs (Majors)		\$0	-\$38,980		\$0	\$0	
E-124	Transmission Oper - Suprv & Engineering	560.000	-\$11,588	-\$35,580	-\$47,168	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,588	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$35,209		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$371		\$0	\$0	
E-125	Transmission Oper - Load Dispatch	561.000	-\$14,019	-\$1,278,962	-\$1,292,981	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$14,019	\$0		\$0	\$0	
	2. To annualize Southwest Power Pool (SPP) Administrative Fees (Lyons)		\$0	-\$1,278,962		\$0	\$0	
E-126	Transmission Oper - Station Expenses	562.000	-\$11,032	\$0	-\$11,032	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,032	\$0		\$0	\$0	
E-127	Transmission Oper - Overhead Line Expenses	563.000	-\$201	\$0	-\$201	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$201	\$0		\$0	\$0	
E-129	Transmission of Electricity by Others	565.000	\$0	\$2,349,491	\$2,349,491	\$0	\$0	\$0
	1. To annualize Transmission Expense (Lyons)		\$0	\$4,231,803		\$0	\$0	
	2. To adjust transmission expense for differences between Transource Missouri ratemaking and Missouri ratemaking pursuant to the Stipulation and Agreement in EA-2013-0098 (Majors)		\$0	-\$1,882,312		\$0	\$0	
E-130	Misc. Transmission Expense	566.000	-\$21,692	\$36,948	\$15,256	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$21,692	\$0		\$0	\$0	
	2. To annualize CIP and cyber security expense (Lyons)		\$0	-\$1,019		\$0	\$0	
	3. To annualize Information Technolgy expense (Lyons)		\$0	\$45,467		\$0	\$0	
	4. To adjust for dues and donations for the removal of Edison Electric Institute (Taylor)		\$0	-\$7,500		\$0	\$0	
E-132	Regional Transmission Operation	575.000	\$0	-\$532,883	-\$532,883	\$0	\$0	\$0
	1. To annualize Southwest Power Pool (SPP) Administrative Fees (Lyons)		\$0	-\$532,883		\$0	\$0	

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E-135	Transmission Maint - Suprv & Engineering	568.000	-\$757	\$0	-\$757	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$757	\$0		\$0	\$0	
E-137	Transmission Maint - Station Equipment	570.000	-\$11,845	\$0	-\$11,845	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,845	\$0		\$0	\$0	
E-138	Transmission Maint - Overhead Lines	571.000	-\$1,268	\$0	-\$1,268	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,268	\$0		\$0	\$0	
E-139	Transmission Maint - Underground Lines	572.000	-\$3	\$0	-\$3	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3	\$0		\$0	\$0	
E-146	Distribution Oper - Suprv & Engineering	580.000	-\$35,574	-\$212,533	-\$248,107	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$35,574	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$212,533		\$0	\$0	
E-147	Distribution Oper - Load Dispatch	581.000	-\$23,102	\$0	-\$23,102	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$23,102	\$0		\$0	\$0	
E-148	Distribution Oper - Station Expenses	582.000	-\$1,505	\$0	-\$1,505	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,505	\$0		\$0	\$0	
E-149	Distribution Oper - Overhead Line Expenses	583.000	-\$33,800	\$0	-\$33,800	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$33,800	\$0		\$0	\$0	
E-150	Distribution Oper - Underground Line Expenses	584.000	-\$19,391	\$0	-\$19,391	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$19,391	\$0		\$0	\$0	
E-151	Distribution Oper - Street Light & Signal Expenses	585.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$183	\$0		\$0	\$0	
E-152	Distribution Oper - Meters Expense	586.000	-\$61,366	\$0	-\$61,366	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$61,366	\$0		\$0	\$0	
E-153	Distribution Oper - Customer Install Expense	587.000	-\$7,681	\$0	-\$7,681	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$7,681	\$0		\$0	\$0	
E-154	Distribution Oper - Misc. Distribution Expense	588.000	-\$137,042	-\$325,782	-\$462,824	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$137,042	\$0		\$0	\$0	
	2. To remove long term incentive compensation (CS-11) (Young)		\$0	-\$39		\$0	\$0	
	3. To normalized incentive compensation (Young)		\$0	-\$4		\$0	\$0	

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	4. To remove Operations and Maintenance Expense related to the Celan Charge Network (Majors)		\$0	-\$325,739		\$0	\$0	
E-155	Distribution Oper - Rents	589.000	-\$117	\$0	-\$117	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$117	\$0		\$0	\$0	
E-158	Distribution Maint - Suprv & Engineering	590.000	-\$3,962	\$0	-\$3,962	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3,962	\$0		\$0	\$0	
E-159	Distribution Maint - Structures	591.000	-\$13	\$0	-\$13	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$13	\$0		\$0	\$0	
E-160	Distribution Maint - Station Equipment	592.000	-\$13,236	\$0	-\$13,236	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$13,236	\$0		\$0	\$0	
E-161	Distribution Maint - Overhead Lines	593.000	-\$126,518	\$0	-\$126,518	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$126,518	\$0		\$0	\$0	
E-162	Distribution Maint - Underground Lines	594.000	-\$35,215	\$0	-\$35,215	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$35,215	\$0		\$0	\$0	
E-163	Distribution Maint - Line Transformers	595.000	-\$3,608	\$0	-\$3,608	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3,608	\$0		\$0	\$0	
E-164	Distribution Maint - Street Light & Signals	596.000	-\$8,898	-\$9	-\$8,907	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$8,898	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$9		\$0	\$0	
E-165	Distribution Maint - Meters	597.000	-\$3,705	\$0	-\$3,705	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3,705	\$0		\$0	\$0	
E-166	Distribution Maint - Misc. Distribution Pln	598.000	-\$14,398	\$10,405	-\$3,993	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$14,398	\$0		\$0	\$0	
	2. To annualize Information Technology expense (Lyons)		\$0	\$10,405		\$0	\$0	
E-170	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses	901.000	-\$8,079	-\$38,876	-\$46,955	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$8,079	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$38,876		\$0	\$0	
E-171	Customer Accounts Expense - Meter Reading	902.000	-\$18,371	\$5,771	-\$12,600	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$18,371	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$164		\$0	\$0	

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	3. To adjust for Meter Replacement Operation & Maintenance (Taylor)		\$0	\$5,935		\$0	\$0	
E-172	Customer Accounts Expense - Records & Collection	903.000	-\$174,760	\$65,079	-\$109,681	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$174,760	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$7,896		\$0	\$0	
	3. To adjust for check/credit card fees (Taylor)		\$0	\$72,975		\$0	\$0	
E-173	Customer Accounts Expense - Interest on Deposits 100% MO	903.000	\$0	\$186,985	\$186,985	\$0	\$0	\$0
	1. To adjust for Interest on Customer Deposits (Taylor)		\$0	\$30,167		\$0	\$0	
	2. To reclassify customer deposit interest above the line (Taylor)		\$0	\$156,818		\$0	\$0	
E-174	Uncollectible Accounts - 100% MO	904.000	\$0	\$0	\$0	\$0	\$4,736,642	\$4,736,642
	1. To annualize bad debt expense (Young)		\$0	\$0		\$0	\$4,736,642	
E-176	Customer Accounts Expense - Misc.	905.000	-\$10,404	\$1,123,487	\$1,113,083	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$10,404	\$0		\$0	\$0	
	2. To reclassify KCREC Bank Fees to include in KCPL's books (Taylor)		\$0	\$1,011,436		\$0	\$0	
	3. To annualize the Bank fees (Taylor)		\$0	\$112,051		\$0	\$0	
E-179	Customer Service - Supervision	907.000	-\$2,380	\$0	-\$2,380	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$2,380	\$0		\$0	\$0	
E-180	Customer Assistance Expenses - Allocated	908.000	-\$13,852	\$0	-\$13,852	\$0	\$82,169	\$82,169
	1. To annualize payroll expense (Young)		-\$13,852	\$0		\$0	\$0	
	2. To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$103,002	
	3. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$9,851	
	4. To include customer ERPP funding (Young)		\$0	\$0		\$0	\$227,037	
	5. To remove fully recovered ERPP amortization from test year (Young)		\$0	\$0		\$0	-\$32,015	
E-181	Customer Assistance Expenses - DSM - MO	908.000	\$0	\$0	\$0	\$0	\$3,433,030	\$3,433,030
	1. To include amortization of DSM regulatory assets (Young)		\$0	\$0		\$0	\$2,751,806	
	2. To include funding for Low Income Weatherization Program (Young)		\$0	\$0		\$0	\$254,385	
	3. To amortize Pre-MEEIA Opt-out Costs (Stahlman)		\$0	\$0		\$0	\$426,839	
E-184	Customer Assistance Exp-MEEIA 100% MO	908.500	\$0	\$0	\$0	\$0	-\$19,887,621	-\$19,887,621
	1. To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$19,887,621	

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E-187	Misc Customer Accounts & Info - Allocated	910.000	-\$11,110	-\$32,999	-\$44,109	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,110	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$32,999		\$0	\$0	
E-188	Misc Customer Accounts & Solar Rebates - MO	910.000	\$0	\$0	\$0	\$0	\$5,444,137	\$5,444,137
	1. To include amortization of deferred RES cost (Young)		\$0	\$0		\$0	\$5,444,137	
E-192	Sales Demonstration & Selling	912.000	-\$7,354	\$0	-\$7,354	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$7,354	\$0		\$0	\$0	
E-193	Sales Advertising Expense	913.000	\$63	\$0	\$63	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$63	\$0		\$0	\$0	
E-198	Administrative & General Salaries - Allocated	920.000	-\$640,947	-\$2,732,209	-\$3,373,156	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$640,947	\$0		\$0	\$0	
	2. To remove long term incentive compensations (CS-11) (Young)		\$0	-\$2,116,687		\$0	\$0	
	3. To normalize incentive compensation (Young)		\$0	-\$659,656		\$0	\$0	
	4. To annualize CIP and cyber security expense (Lyons)		\$0	-\$5,852		\$0	\$0	
	5. To include allocated Allconnect plant in service above the line in retail cost of service (Majors)		\$0	\$49,986		\$0	\$0	
E-199	Administrative & General Salaries - MO	920.000	\$0	\$0	\$0	\$0	-\$1,717,902	-\$1,717,902
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$1,696,722	
	2. To annualize 3 year amortization fo Transource Review Regulatory Liability (Majors)		\$0	\$0		\$0	-\$21,180	
E-201	Administrative & General Office Supplies - Allocated	921.000	\$49	-\$288,894	-\$288,845	\$0	-\$43,030	-\$43,030
	1. To annualize payroll expense (Young)		\$49	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$43,030	
	3. To reverse miscoded entries corrected outside of test year (CS-11) (Young)		\$0	-\$15,109		\$0	\$0	
	4. To adjust for Dues and Donations (Taylor)		\$0	-\$5,078		\$0	\$0	
	5. To annualize CIP and cyber security expense (Lyons)		\$0	-\$248,058		\$0	\$0	
	6. To adjust dues and donations for the removal of Edison Electric Institute (Taylor)		\$0	-\$4,250		\$0	\$0	
	7. To remove test year employee severance costs (Majors)		\$0	-\$16,399		\$0	\$0	
E-202	Administrative & General Office Supplies - MO	921.000	\$0	\$0	\$0	\$0	-\$10,990	-\$10,990
	1. To annualize 3 year amortization of 2011 Missouri river flood insurance reimbursement (Majors)		\$0	\$0		\$0	-\$10,990	

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E-204	Administrative Expense Transfer Credit	922.000	\$13,032	-\$1,158,787	-\$1,145,755	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$13,032	\$0		\$0	\$0	
	2. To annualize common use plant billings from KCPL to its affiliates (Majors)		\$0	-\$1,158,787		\$0	\$0	
E-205	Outside Services Employed - Allocated	923.000	\$0	-\$1,031,008	-\$1,031,008	\$0	-\$3,597,862	-\$3,597,862
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$3,597,862	
	2. To annualize CIP and cyber security expense (Lyons)		\$0	-\$1,031,008		\$0	\$0	
E-206	Outside Services Employed - MO	923.000	\$0	\$0	\$0	\$0	\$349,938	\$349,938
	1. To remove test year amortization of legal fee reimbursements (Majors)		\$0	\$0		\$0	\$362,978	
	2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)		\$0	\$0		\$0	-\$13,040	
E-208	Property Insurance	924.000	\$0	-\$424,453	-\$424,453	\$0	\$0	\$0
	1. To adjust Property insurance expense (Nieto)		\$0	-\$424,453		\$0	\$0	
E-209	Injuries and Damages	925.000	-\$510	-\$1,882,034	-\$1,882,544	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$510	\$0		\$0	\$0	
	2. Adjustment to normalize Injuries and Damages (Taylor)		\$0	-\$1,914,184		\$0	\$0	
	3. To adjust Injuries and Damages insurance (Nieto)		\$0	\$32,150		\$0	\$0	
E-210	Employee Pensions	926.000	\$282	\$265,868	\$266,150	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$282	\$0		\$0	\$0	
	2. To annualize Pension Expense (Majors)		\$0	\$1,058,252		\$0	\$0	
	3. To annualize SERP expenses (Majors)		\$0	-\$792,384		\$0	\$0	
E-211	Employee Benefits - OPEB - Allocated	926.000	\$0	-\$3,951,088	-\$3,951,088	\$0	\$0	\$0
	1. To annualize CIP and cyber security expense (Lyons)		\$0	-\$5		\$0	\$0	
	2. To annualize OPEB Expense (Majors)		\$0	-\$3,951,083		\$0	\$0	
E-214	Other Miscellaneous Employee Benefits	926.000	\$0	\$1,230,820	\$1,230,820	\$0	\$0	\$0
	1. To annualize 401 K expense (Young)		\$0	\$322,235		\$0	\$0	
	2. To annualize payroll related benefits (Young)		\$0	\$479,409		\$0	\$0	
	3. To normalize incentive compensation (Young)		\$0	\$429,176		\$0	\$0	
E-216	Reg Commission Expense - FERC Assessment	928.003	\$0	-\$64,672	-\$64,672	\$0	\$0	\$0
	1. To annualize FERC assessment (Lyons)		\$0	-\$64,672		\$0	\$0	

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E-217	Reg Commission Expense - MPSC Assessment - 100% MO	928.002	\$0	\$202,049	\$202,049	\$0	\$0	\$0
	1. To update MPSC Assessment (Nieto)		\$0	\$202,049		\$0	\$0	
E-219	Reg Commission Expense - MO Proceedings - 100% MO	928.011	-\$20,037	\$0	-\$20,037	\$0	\$7,015	\$7,015
	1. To annualize payroll expense (Young)		-\$20,037	\$0		\$0	\$0	
	2. To include 5-year normalized depreciation study expense (Young)		\$0	\$0		\$0	\$7,015	
E-220	Reg Commission Expense - KS Proceedings - 100% KS	928.012	-\$18,466	\$0	-\$18,466	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$18,466	\$0		\$0	\$0	
E-224	Misc. Regulatory Commission Filings	928.000	-\$148	\$0	-\$148	\$0	-\$1,169,266	-\$1,169,266
	1. To annualize payroll expense (Young)		-\$148	\$0		\$0	\$0	
	2. To remove rate case expense amortization from the test year relating to KCPL's 2010 rate case, Case No. ER-2010-0355 (Young)		\$0	\$0		\$0	-\$286,283	
	3. To remove rate case expense from the test year relating to KCPL's 2015 rate case, Case No. ER-2014-0370 (Young)		\$0	\$0		\$0	-\$882,983	
	4. To include 3-year normalized rate case expense for the current 2016 rate case, Case No. ER-2016-0285 (Young)		\$0	\$0		\$0	\$0	
E-228	Misc. General Expense	930.200	-\$176	-\$844,065	-\$844,241	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$176	\$0		\$0	\$0	
	2. To remove long term incentive compensation (CS-11) (Young)		\$0	-\$463,022		\$0	\$0	
	3. To remove test year MEDA dues (CS-11) (Young)		\$0	-\$51,699		\$0	\$0	
	4. To adjust for dues and donations (Taylor)		\$0	-\$268,447		\$0	\$0	
	5. To adjust dues and donations for the removal of Edison Electric Institute (Taylor)		\$0	-\$60,897		\$0	\$0	
E-229	Admin & General Expense - Rents - Allocated	931.000	\$0	\$366,521	\$366,521	\$0	\$342,189	\$342,189
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$701	
	2. To reverse miscoded entries corrected outside of test year (CS-11) (Young)		\$0	\$366,521		\$0	\$0	
	3. To remove test year amortization for rent abatement regulatory liability (Nieto)		\$0	\$0		\$0	\$324,843	
	4. To amortize overcollection of rent abatement regulatory liability over 3 years (Nieto)		\$0	\$0		\$0	\$18,047	
E-232	Transportation Expense	933.000	\$0	-\$4,531,359	-\$4,531,359	\$0	\$0	\$0
	1. To eliminate depreciation expense charged to O&M (Lyons)		\$0	-\$4,531,359		\$0	\$0	

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E-235	Maintenance of General Plant	935.000	-\$4,740	-\$302,451	-\$307,191	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$4,740	\$0		\$0	\$0	
	2. To annualize Information Technology expense (Lyons)		\$0	-\$18,219		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$284,232		\$0	\$0	
E-239	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,958,167	\$1,958,167
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,871,093	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$1,912,926	
E-243	Amortization - Limited Term Plant - Allocated	404.000	\$0	\$31,809	\$31,809	\$0	\$0	\$0
	1. To adjust for intangible asset amortization expense (Nieto)		\$0	\$31,809		\$0	\$0	
E-248	Amortization of Other Plant - Allocated	405.010	\$0	-\$1,306,435	-\$1,306,435	\$0	\$0	\$0
	1. To adjust for intangible asset amortization expense (Nieto)		\$0	-\$1,306,435		\$0	\$0	
E-257	Property Tax	408.120	\$0	\$3,212,947	\$3,212,947	\$0	\$0	\$0
	1. To annualize property tax expense (Young)		\$0	\$3,212,947		\$0	\$0	
E-258	Payroll Tax, incl Unemployment	408.140	\$0	\$835,950	\$835,950	\$0	\$0	\$0
	1. To annualize payroll taxes (Young)		\$0	\$835,950		\$0	\$0	
E-261	Gross Receipts Tax - 100% MO	408.130	\$0	\$0	\$0	\$0	-\$61,157,241	-\$61,157,241
	1. To Remove Gross Receipts Tax (Young)		\$0	\$0		\$0	-\$61,157,241	
E-262	KCMO City Earnings Tax - 100% MO	408.110	\$0	\$0	\$0	\$0	\$455,185	\$455,185
	1. To remove test year KC earnings tax expense (Majors)		\$0	\$0		\$0	\$455,185	
E-267	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$73,427,783	\$73,427,783
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$73,427,783	
	No Adjustment		\$0	\$0		\$0	\$0	
E-270	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$84,720,051	-\$84,720,051
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$84,720,051	
	No Adjustment		\$0	\$0		\$0	\$0	
E-271	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$365,448	\$365,448
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$365,448	
E-272	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$263,434	-\$263,434
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$263,434	

Kansas City Power Light Company
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-275	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	\$1,010,662	\$1,010,662
Total Operating & Maint. Expense			-\$532,510	-\$17,679,070	-\$18,211,580	\$0	-\$78,584,191	-\$78,584,191

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.64% Return	E 7.01% Return	F 7.06% Return
1	TOTAL NET INCOME BEFORE TAXES		\$256,259,978	\$225,633,410	\$240,714,692	\$242,717,356
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$117,013,686	\$117,013,686	\$117,013,686	\$117,013,686
4	Plant Amortization Expense		\$13,800,982	\$13,800,982	\$13,800,982	\$13,800,982
5	Book Nuclear Fuel Amortization		\$15,755,993	\$15,755,993	\$15,755,993	\$15,755,993
6	50% Meals and Entertainment		\$372,932	\$372,932	\$372,932	\$372,932
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$146,943,593	\$146,943,593	\$146,943,593	\$146,943,593
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7530%	\$69,323,262	\$69,323,262	\$69,323,262	\$69,323,262
10	Tax Straight-Line Depreciation		\$159,220,157	\$159,220,157	\$159,220,157	\$159,220,157
11	IRS Tax Return Amortization		\$6,421,456	\$6,421,456	\$6,421,456	\$6,421,456
12	IRS Tax Return Nuclear Amortization		\$14,301,425	\$14,301,425	\$14,301,425	\$14,301,425
13	Employee 401k ESOP		\$1,248,175	\$1,248,175	\$1,248,175	\$1,248,175
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$250,514,475	\$250,514,475	\$250,514,475	\$250,514,475
15	NET TAXABLE INCOME		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$144,646,178	\$115,616,256	\$129,911,310	\$131,809,570
21	Federal Income Tax at the Rate of	See Tax Table	\$50,626,163	\$40,465,690	\$45,468,959	\$46,133,350
22	Subtract Federal Income Tax Credits					
23	Wind Production Credit		\$2,218,578	\$2,218,578	\$2,218,578	\$2,218,578
24	Research and Development Tax Credit		\$358,532	\$358,532	\$358,532	\$358,532
25	Fuels Tax Credit		\$44,229	\$44,229	\$44,229	\$44,229
26	Net Federal Income Tax		\$48,004,824	\$37,844,351	\$42,847,620	\$43,512,011
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
29	Deduct Federal Income Tax at the Rate of	50.000%	\$24,002,412	\$18,922,176	\$21,423,810	\$21,756,006
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$128,686,684	\$103,140,352	\$115,720,000	\$117,390,468
32	Subtract Missouri Income Tax Credits					
33	MO State Credit		\$0	\$0	\$0	\$0
34	Missouri Income Tax at the Rate of	6.250%	\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
37	Deduct Federal Income Tax - City Inc. Tax		\$48,004,824	\$37,844,351	\$42,847,620	\$43,512,011
38	Deduct Missouri Income Tax - City Inc. Tax		\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
39	City Taxable Income		\$96,641,354	\$77,771,905	\$87,063,690	\$88,297,559
40	Subtract City Income Tax Credits					
41	Test City Credit		\$0	\$0	\$0	\$0
42	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
43	SUMMARY OF CURRENT INCOME TAX					
44	Federal Income Tax		\$48,004,824	\$37,844,351	\$42,847,620	\$43,512,011
45	State Income Tax		\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
46	City Income Tax		\$0	\$0	\$0	\$0
47	TOTAL SUMMARY OF CURRENT INCOME TAX		\$56,047,742	\$44,290,623	\$50,080,120	\$50,848,915
48	DEFERRED INCOME TAXES					
49	Deferred Income Taxes - Def. Inc. Tax.		\$14,626,520	\$14,626,520	\$14,626,520	\$14,626,520
50	Amortization of Deferred ITC		-\$576,503	-\$576,503	-\$576,503	-\$576,503
51	Amort of Excess Deferred Income Taxes		-\$263,434	-\$263,434	-\$263,434	-\$263,434
52	Amort of Prior Deferred Taxes - Tax Rate Change		\$0	\$0	\$0	\$0
53	Amortization of R&D Credit		\$0	\$0	\$0	\$0
54	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
55	TOTAL DEFERRED INCOME TAXES		\$14,141,021	\$14,141,021	\$14,141,021	\$14,141,021
56	TOTAL INCOME TAX		\$70,188,763	\$58,431,644	\$64,221,141	\$64,989,936

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.64% Return	<u>E</u> 7.01% Return	<u>F</u> 7.06% Return
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Federal Tax Table						
Federal Taxable Income			\$144,646,178	\$115,616,256	\$129,911,310	\$131,809,570
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			\$44,209,496	\$34,049,023	\$39,052,292	\$39,716,683
Total Federal Income Taxes			\$50,626,163	\$40,465,690	\$45,468,959	\$46,133,350

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 7.90%	F Weighted Cost of Capital 8.65%	G Weighted Cost of Capital 8.75%
1	Common Stock	\$3,646,378	49.20%		3.887%	4.256%	4.305%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	4.29%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,764,355	50.80%	5.42%	2.753%	2.753%	2.753%
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	\$7,410,733	100.00%		6.640%	7.009%	7.058%
8	PreTax Cost of Capital				8.854%	9.457%	9.537%

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Summary of Net System Input Components

A	B	C	D	E	F	G
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/365 Day Adjustment	Load Growth/Rate Switching	Total kWh Sales
1	NATIVE LOAD					
2	Missouri Retail	8,438,029,828	12,697,200	57,988,218	10,891,280	8,519,606,526
3	Wholesale	24,732,000	0	265,000	0	24,997,000
4	Non-Missouri Retail	6,292,261,048	0	53,002,027	335,750,227	6,681,013,302
5	Firm Capacity Customers	218,054,432	0	0	0	218,054,432
6	TOTAL NATIVE LOAD	14,973,077,308	12,697,200	111,255,245	346,641,507	15,443,671,260
7	LOSSES				5.89%	952,915,557
8	NET SYSTEM INPUT					<u>16,396,586,817</u>

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Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Billing Adjustment	Remove DSIM and Mpower	Large Customer (Includes Current rates and Rate Switch Adjustment)	Weather Normalization & 365 Day Adjustment	Large General Service Rate Switching
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$287,050,329	\$1,210,144	-\$6,927,513	\$0	\$4,098,252	\$0
4	Small General Service	\$51,290,566	\$583,018	-\$1,318,256	\$0	\$250,117	\$0
5	Medium General Service	\$112,589,448	\$581,417	-\$3,637,043	\$0	\$212,373	\$0
6	Large General Service	\$187,107,007	\$899,694	-\$6,412,574	\$0	\$445,919	\$981,348
7	Large Power	\$139,258,887	-\$1,966,618	-\$2,551,928	\$8,635,824	\$220,565	\$0
8	Lighting	\$9,677,691	\$0	\$0	\$0	\$0	\$0
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$786,973,928	\$1,307,655	-\$20,847,314	\$8,635,824	\$5,227,226	\$981,348
11	OTHER RATE REVENUE						
12	Unbilled Revenue	\$5,519,259	\$0	\$0	\$0	\$0	\$0
13	Unbilled FAC Revenue	\$6,796,734	\$0	\$0	\$0	\$0	\$0
14	Unbilled DSIM Revenue	\$4,877,058	\$0	\$0	\$0	\$0	\$0
15	Adjust to GL	\$770,185	\$0	\$0	\$0	\$0	\$0
16	IEW revenue	-\$1,249,322	\$0	\$0	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$16,713,914	\$0	\$0	\$0	\$0	\$0
18	TOTAL MISSOURI RATE REVENUES	\$803,687,842	\$1,307,655	-\$20,847,314	\$8,635,824	\$5,227,226	\$981,348

Kansas City Power Light Company
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Test Year 12 Months Ending December 31, 2015
Updated thru June 30, 2016 True-up thru December 31, 2016
Rate Revenue Summary

A	B	I	J	K	L	M	N
		Adjustments					
Line Number	Description	Large Power Manual Bill Adjustment	Customer Growth	Current Rates	Unbilled Revenues	Misc. Adjustments	Total Adjustments
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$15,907,684	\$25,240,326	\$0	\$0	\$39,528,893
4	Small General Service	\$0	-\$3,782,198	\$4,150,885	\$0	\$0	-\$116,434
5	Medium General Service	\$0	\$1,336,765	\$9,809,474	\$0	\$0	\$8,302,986
6	Large General Service	\$0	-\$5,545,597	\$15,186,436	\$0	\$0	\$5,555,226
7	Large Power	\$2,266,250	\$0	\$0	\$0	\$0	\$6,604,093
8	Lighting	\$0	\$0	\$829,131	\$0	\$0	\$829,131
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,266,250	\$7,916,654	\$55,216,252	\$0	\$0	\$60,703,895
11	OTHER RATE REVENUE						
12	Unbilled Revenue	\$0	\$0	\$0	-\$5,519,259	\$0	-\$5,519,259
13	Unbilled FAC Revenue	\$0	\$0	\$0	-\$6,796,734	\$0	-\$6,796,734
14	Unbilled DSIM Revenue	\$0	\$0	\$0	-\$4,877,058	\$0	-\$4,877,058
15	Adjust to GL	\$0	\$0	\$0	\$0	-\$770,185	-\$770,185
16	IEW revenue	\$0	\$0	\$0	\$0	\$1,249,322	\$1,249,322
17	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	-\$17,193,051	\$479,137	-\$16,713,914
18	TOTAL MISSOURI RATE REVENUES	\$2,266,250	\$7,916,654	\$55,216,252	-\$17,193,051	\$479,137	\$43,989,981

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Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>O</u>
Line Number	Description	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES	
2	RATE REVENUE BY RATE SCHEDULE	
3	Residential	\$326,579,222
4	Small General Service	\$51,174,132
5	Medium General Service	\$120,892,434
6	Large General Service	\$192,662,233
7	Large Power	\$145,862,980
8	Lighting	\$10,506,822
9	Billing Adjustment to match FERC form 1a	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$847,677,823
11	OTHER RATE REVENUE	
12	Unbilled Revenue	\$0
13	Unbilled FAC Revenue	\$0
14	Unbilled DSIM Revenue	\$0
15	Adjust to GL	\$0
16	IEW revenue	\$0
17	TOTAL OTHER RATE REVENUE	\$0
18	TOTAL MISSOURI RATE REVENUES	\$847,677,823

Kansas City Power Light Company
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Updated thru June 30, 2016 True-up thru December 31, 2016
Executive Case Summary

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$954,575,301
2	Total Missouri Rate Revenue By Rate Schedule	\$847,677,823
3	Missouri Retail kWh Sales	8,519,606,526
4	Average Rate (Cents per kWh)	9.950
5	Annualized Customer Number	288,762
6	Profit (Return on Equity)	\$107,170,289
7	Interest Expense	\$69,323,262
8	Annualized Payroll	\$90,734,567
9	Utility Employees	2,908
10	Depreciation	\$118,926,612
11	Net Investment Plant	\$3,111,946,047
12	Pensions	\$24,911,950