

Exhibit No.: *

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2016-0285

Date Prepared: March 10, 2017



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

True-up Direct Filing March 1, 2017

Test Year Ending December 31, 2015

Update Period of June 30, 2016

True-Up Period of December 31, 2016

Revised True Up Direct - March 10, 2017

CASE NO. ER-2016-0285

Jefferson City, MO

March 2017

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	\$2,530,684,525	\$2,530,684,525	\$2,530,684,525
2	Rate of Return	6.64%	7.01%	7.06%
3	Net Operating Income Requirement	\$168,037,452	\$177,375,678	\$178,615,714
4	Net Income Available	\$168,919,985	\$168,919,985	\$168,919,985
5	Additional Net Income Required	-\$882,533	\$8,455,693	\$9,695,729
6	Income Tax Requirement			
7	Required Current Income Tax	\$43,190,148	\$49,008,581	\$49,781,220
8	Current Income Tax Available	\$43,740,035	\$43,740,035	\$43,740,035
9	Additional Current Tax Required	-\$549,887	\$5,268,546	\$6,041,185
10	Revenue Requirement	-\$1,432,420	\$13,724,239	\$15,736,914
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,432,420	\$13,724,239	\$15,736,914

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		\$5,255,777,651
2	Less Accumulated Depreciation Reserve		\$2,077,404,573
3	Net Plant In Service		\$3,178,373,078
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$39,808,896
6	Contributions in Aid of Construction Amortization		\$0
7	FAS 106 OPEB Tracker		-\$3,923,389
8	Reg Asset Excess Act FAS 87 vs Rate		\$6,536,231
9	Prepayments		\$7,053,728
10	Materials and Supplies		\$62,928,366
11	Fuel Inventory-Oil		\$4,773,572
12	Fuel Inventory-Coal		\$29,711,802
13	Fuel Inventory-Lime/Limestone		\$182,921
14	Fuel Inventory-Ammonia		\$163,501
15	Fuel Inventory-Nuclear		\$30,887,288
16	Powder Activated Carbon (PAC)		\$199,903
17	Vintage 1 DSM-Case No EO-2005-0329/ ER-2006-0314 Amort 10 year Jan 2007 through Dec 2016		\$0
18	Vintage 2 DSM-Case No ER-2007-0291 Amort 10 year Jan 2008 Dec 2017		\$448,625
19	Vintage 3 DSM-Case No ER-2009-0089 Amort 10 year Sept 2009 through Aug 2019		\$1,788,002
20	Vintage 4 DSM-Case No ER-2010-0355 Amort 10 year May 2011 through Apr 2021		\$9,159,946
21	Vintage 5 DSM-Case No ER-2012-0174 Amort 6 year Feb 2013 through Jan 2019		\$5,241,724
22	Vintage 6 DSM-Case No ER-2014-0370 Amort 6 year Oct 2015 through Sept 2021		\$15,924,385
23	Vintage 7 DSM - Case No ER-2016-0285 Amort 6 year Jun 2017 through May 2023		\$1,479,822
24	Plant 1 and Common Regulatory Asset "Vintage 1" Amort 26 year May 2011 through April 2037		\$9,027,269
25	Plant 1 and Common Regulatory Asset "Vintage 2" Amort 24.25 year Feb 2013 through April 2037		\$1,463,693
26	Plant Unit 2 Regulatory Asset "Vintage 1" Amort 47.7 year May 2011 through January 2059		\$15,017,965
27	Plant Unit 2 Regulatory Asset "Vintage 2" Amort 45.95 year Feb 2013 through January 2059		\$10,628,735
28	TOTAL ADD TO NET PLANT IN SERVICE		\$168,885,193
29	SUBTRACT FROM NET PLANT		
30	Federal Tax Offset	4.6493%	\$1,942,348

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Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
31	State Tax Offset	4.6493%	\$336,208
32	City Tax Offset	4.6493%	\$0
33	Interest Expense Offset	15.8603%	\$11,049,831
34	Contributions in Aid of Construction		\$0
35	Customer Deposits		\$4,307,901
36	Customer Advances for Construction		\$1,667,780
37	Deferred Income Taxes-Depreciation		\$760,085,635
38	ADIT Related to Construction		\$653,112
39	ADIT-Clean Charge Network		\$0
40	Other Regulatory Liability (SO2 Emission Allowances) 21 year May 2010 to Apr 2031		\$35,271,034
41	Income eligible Weatherization		<u>\$1,259,897</u>
42	TOTAL SUBTRACT FROM NET PLANT		<u>\$816,573,746</u>
43	Total Rate Base		<u><u>\$2,530,684,525</u></u>

Kansas City Power Light Company
Case No. ER-2016-0285
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	53.7124%	\$0	\$38,773
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	\$41,142,601	P-5	\$0	\$41,142,601	52.6618%	\$0	\$21,666,434
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$9,432,418	P-6	\$0	\$9,432,418	55.9300%	\$0	\$5,275,551
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$36,825,094	P-7	\$0	\$36,825,094	52.7400%	\$0	\$19,421,555
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$31,048,992	P-8	\$0	\$31,048,992	53.3408%	\$0	\$16,561,781
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	\$91,464,765	P-10	\$0	\$91,464,765	52.6618%	\$0	\$48,166,992
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$38,194,277	P-11	\$0	\$38,194,277	55.9300%	\$0	\$21,362,059
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	\$29,779,680	P-13	\$0	\$29,779,680	53.3408%	\$0	\$15,884,720
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$28,413,832	P-14	\$0	\$28,413,832	52.7400%	\$0	\$14,985,455
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	303.120	Miscellaneous Intangibles Montrose Highway	\$491,275	P-20	\$0	\$491,275	52.7400%	\$0	\$259,098
21		TOTAL INTANGIBLE PLANT	\$352,033,950		\$0	\$352,033,950		\$0	\$187,455,298
22		PRODUCTION PLANT							
23		STEAM PRODUCTION							
24		HAWTHORN COMMON							
25	311.000	Structures - Electric - Hawthorn Common	\$16,410,900	P-25	\$0	\$16,410,900	52.7400%	\$0	\$8,655,109
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$2,005,726	P-26	\$0	\$2,005,726	52.7400%	\$0	\$1,057,820
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$108,890	P-27	\$0	\$108,890	52.7400%	\$0	\$57,429
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$2,479,881	P-28	\$0	\$2,479,881	52.7400%	\$0	\$1,307,889
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$4,842,022	P-29	\$0	\$4,842,022	52.7400%	\$0	\$2,553,682
30		TOTAL HAWTHORN COMMON	\$25,847,419		\$0	\$25,847,419		\$0	\$13,631,929
31		HAWTHORN 5 PRODUCTION UNIT							
32	310.000	Land & Land Rights - Hawthorn 5	\$807,281	P-32	\$0	\$807,281	52.7400%	\$0	\$425,760
33	311.000	Structures & Improvements - Hawthorn 5	\$22,329,208	P-33	\$0	\$22,329,208	52.7400%	\$0	\$11,776,424
34	311.020	Structures - Rebuild - Hawthorn 5	\$8,653,542	P-34	\$0	\$8,653,542	52.7400%	\$0	\$4,563,878
35	312.000	Boiler Plant Equipment - Hawthorn 5	\$121,896,132	P-35	\$0	\$121,896,132	52.7400%	\$0	\$64,288,020
36	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$9,903,659	P-36	\$0	\$9,903,659	52.7400%	\$0	\$5,223,190
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$218,084,251	P-37	\$0	\$218,084,251	52.7400%	\$0	\$115,017,634
38	314.000	Turbogenerator Units - Hawthorn 5	\$99,983,937	P-38	\$0	\$99,983,937	52.7400%	\$0	\$52,731,528
39	315.000	Accessory Electric Equipment - Hawthorn 5	\$28,571,646	P-39	\$0	\$28,571,646	52.7400%	\$0	\$15,068,686
40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$33,439,428	P-40	\$0	\$33,439,428	52.7400%	\$0	\$17,635,954

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Plant In Service

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41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$6,086,348	P-41	\$0	\$6,086,348	52.7400%	\$0	\$3,209,940
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,305,161	P-42	\$0	\$2,305,161	52.7400%	\$0	\$1,215,742
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$552,060,593		\$0	\$552,060,593		\$0	\$291,156,756
44		IATAN COMMON PRODUCTION UNIT							
45	310.000	Land - Electric - Iatan Common	\$670,148	P-45	\$0	\$670,148	52.7400%	\$0	\$353,436
46	311.000	Structures - Electric - Iatan Common	\$104,721,799	P-46	\$0	\$104,721,799	52.7400%	\$0	\$55,230,277
47	312.000	Turbogenerators - Electric - Iatan Common	\$209,172,271	P-47	\$0	\$209,172,271	52.7400%	\$0	\$110,317,456
48	312.010	Unit Trains - Electric - Iatan Common	\$1,554,088	P-48	\$0	\$1,554,088	52.7400%	\$0	\$819,626
49	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$6,038,364	P-49	\$0	\$6,038,364	52.7400%	\$0	\$3,184,633
50	315.000	Accessory Equipment - Electric - Iatan Common	\$25,754,144	P-50	\$0	\$25,754,144	52.7400%	\$0	\$13,582,736
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$4,553,256	P-51	\$0	\$4,553,256	52.7400%	\$0	\$2,401,387
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$352,464,070		\$0	\$352,464,070		\$0	\$185,889,551
53		IATAN UNIT 1 PRODUCTION UNIT							
54	310.000	Land - Electric - Iatan #1	\$3,691,922	P-54	\$0	\$3,691,922	52.7400%	\$0	\$1,947,120
55	311.000	Structures - Electric - Iatan #1	\$6,958,375	P-55	\$0	\$6,958,375	52.7400%	\$0	\$3,669,847
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$393,590,713	P-56	\$0	\$393,590,713	52.7400%	\$0	\$207,579,742
57	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$16,364	P-57	\$0	-\$16,364	100.0000%	\$0	-\$16,364
58	314.000	Turbogenerator - Electric - Iatan #1	\$60,558,100	P-58	\$0	\$60,558,100	52.7400%	\$0	\$31,938,342
59	315.000	Accessory Equipment - Electric - Iatan #1	\$54,965,098	P-59	\$0	\$54,965,098	52.7400%	\$0	\$28,988,593
60	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$622,572	P-60	\$0	-\$622,572	100.0000%	\$0	-\$622,572
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$6,401,491	P-61	\$0	\$6,401,491	52.7400%	\$0	\$3,376,146
62	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$11	P-62	\$0	-\$11	100.0000%	\$0	-\$11
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$525,526,752		\$0	\$525,526,752		\$0	\$276,860,843
64		IATAN #2 PRODUCTION UNIT							
65	311.040	Structures - Iatan #2	\$92,285,563	P-65	\$0	\$92,285,563	52.7400%	\$0	\$48,671,406
66	311.060	Structures - MO Juris Disallow - Iatan #2	-\$720,112	P-66	\$0	-\$720,112	100.0000%	\$0	-\$720,112
67	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	P-67	\$0	\$0	100.0000%	\$0	\$0
68	312.040	Boiler Plant Equipment - Iatan #2	\$648,754,899	P-68	\$0	\$648,754,899	52.7400%	\$0	\$342,153,334
69	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,688	P-69	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
70	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	P-70	\$0	\$0	100.0000%	\$0	\$0
71	314.040	Turbogenerator - Iatan #2	\$226,496,018	P-71	\$0	\$226,496,018	52.7400%	\$0	\$119,454,000
72	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	P-72	\$0	-\$715,476	100.0000%	\$0	-\$715,476
73	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	315.040	Accessory Equipment - Iatan #2	\$57,794,009	P-74	\$0	\$57,794,009	52.7400%	\$0	\$30,480,560
75	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	P-75	\$0	-\$239,102	100.0000%	\$0	-\$239,102
76	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0

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77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$4,161,830	P-77	\$0	\$4,161,830	52.7400%	\$0	\$2,194,949
78	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$26,735	P-78	\$0	-\$26,735	100.0000%	\$0	-\$26,735
79	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL IATAN #2 PRODUCTION UNIT	\$1,022,615,206		\$0	\$1,022,615,206		\$0	\$536,077,136
81		LACYGNE COMMON PLANT PRODUCTION UNIT							
82	310.000	Land - LaCygne Common	\$767,850	P-82	\$0	\$767,850	52.7400%	\$0	\$404,964
83	311.000	Structures - LaCygne Common	\$87,182,595	P-83	\$0	\$87,182,595	52.7400%	\$0	\$45,980,101
84	312.000	Boiler Pit Equipment - LaCygne	\$119,397,268	P-84	\$0	\$119,397,268	52.7400%	\$0	\$62,970,119
85	312.010	Boiler Unit Train - LaCygne Common	\$456,630	P-85	\$0	\$456,630	52.7400%	\$0	\$240,827
86	314.000	Turbogenerator - LaCygne Common	\$236,319	P-86	\$0	\$236,319	52.7400%	\$0	\$124,635
87	315.000	Accessory Equipment - LaCygne Common	\$18,908,889	P-87	\$0	\$18,908,889	52.7400%	\$0	\$9,972,548
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	P-88	\$0	\$0	52.7400%	\$0	\$0
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$4,446,284	P-89	\$0	\$4,446,284	52.7400%	\$0	\$2,344,970
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$231,395,835		\$0	\$231,395,835		\$0	\$122,038,164
91		LACYGNE #1 PRODUCTION UNIT							
92	310.000	Land - LaCygne #1	\$1,937,712	P-92	\$0	\$1,937,712	52.7400%	\$0	\$1,021,949
93	311.000	Structures - LaCygne #1	\$22,021,745	P-93	\$0	\$22,021,745	52.7400%	\$0	\$11,614,268
94	312.000	Boiler Pit Equipment - LaCygne #1	\$333,810,779	P-94	\$0	\$333,810,779	52.7400%	\$0	\$176,051,805
95	312.020	Boiler AQC Equipment - LaCygne #1	\$2,824,017	P-95	\$0	\$2,824,017	52.7400%	\$0	\$1,489,387
96	314.000	Turbogenerator - LaCygne #1	\$34,482,851	P-96	\$0	\$34,482,851	52.7400%	\$0	\$18,186,256
97	315.000	Accessory Equipment - LaCygne #1	\$34,464,827	P-97	\$0	\$34,464,827	52.7400%	\$0	\$18,176,750
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$5,032,198	P-98	\$0	\$5,032,198	52.7400%	\$0	\$2,653,981
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$434,574,129		\$0	\$434,574,129		\$0	\$229,194,396
100		LACYGNE #2 PRODUCTION UNIT							
101	311.000	Structures - LaCygne #2	\$5,313,540	P-101	\$0	\$5,313,540	52.7400%	\$0	\$2,802,361
102	312.000	Boiler Pit Equipment - LaCygne #2	\$307,052,708	P-102	\$0	\$307,052,708	52.7400%	\$0	\$161,939,598
103	314.000	Turbogenerator - LaCygne #2	\$31,402,679	P-103	\$0	\$31,402,679	52.7400%	\$0	\$16,561,773
104	315.000	Accessory Equipment - LaCygne #2	\$31,272,238	P-104	\$0	\$31,272,238	52.7400%	\$0	\$16,492,978
105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$3,701,039	P-105	\$0	\$3,701,039	52.7400%	\$0	\$1,951,928
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$378,742,204		\$0	\$378,742,204		\$0	\$199,748,638
107		MONTROSE COMMON PRODUCTION UNIT							
108	310.000	Steam Production - Land - Electric - Montrose Common	\$1,620,842	P-108	\$0	\$1,620,842	52.7400%	\$0	\$854,832
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$25,069,588	P-109	\$0	\$25,069,588	52.7400%	\$0	\$13,221,701
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$30,236,917	P-110	\$0	\$30,236,917	52.7400%	\$0	\$15,946,950
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$8,849,650	P-111	\$0	\$8,849,650	52.7400%	\$0	\$4,667,305
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$1,393,397	P-112	\$0	\$1,393,397	52.7400%	\$0	\$734,878
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$5,027,994	P-113	\$0	\$5,027,994	52.7400%	\$0	\$2,651,764
114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$5,484,710	P-114	\$0	\$5,484,710	52.7400%	\$0	\$2,892,636
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$77,683,098		\$0	\$77,683,098		\$0	\$40,970,066

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116		MONTROSE 1 PRODUCTION UNIT							
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-117	\$0	\$0	52.7400%	\$0	\$0
118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	P-118	\$0	\$0	52.7400%	\$0	\$0
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	P-119	\$0	\$0	52.7400%	\$0	\$0
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-120	\$0	\$0	52.7400%	\$0	\$0
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	P-121	\$0	\$0	52.7400%	\$0	\$0
122		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
123		MONTROSE 2 PRODUCTION UNIT							
124	311.000	Steam Production - Structures - Electric - Montrose 2	\$398,753	P-124	\$0	\$398,753	52.7400%	\$0	\$210,302
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$52,216,729	P-125	\$0	\$52,216,729	52.7400%	\$0	\$27,539,103
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$18,259,829	P-126	\$0	\$18,259,829	52.7400%	\$0	\$9,630,234
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$6,859,180	P-127	\$0	\$6,859,180	52.7400%	\$0	\$3,617,532
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$42,802	P-128	\$0	\$42,802	52.7400%	\$0	\$22,574
129		TOTAL MONTROSE 2 PRODUCTION UNIT	\$77,777,293		\$0	\$77,777,293		\$0	\$41,019,745
130		MONTROSE 3 PRODUCTION UNIT							
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$868,808	P-131	\$0	\$868,808	52.7400%	\$0	\$458,209
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$52,235,198	P-132	\$0	\$52,235,198	52.7400%	\$0	\$27,548,843
133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$20,008,740	P-133	\$0	\$20,008,740	52.7400%	\$0	\$10,552,609
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$7,276,872	P-134	\$0	\$7,276,872	52.7400%	\$0	\$3,837,822
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$174,462	P-135	\$0	\$174,462	52.7400%	\$0	\$92,011
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$80,564,080		\$0	\$80,564,080		\$0	\$42,489,494
137		TOTAL STEAM PRODUCTION	\$3,759,250,679		\$0	\$3,759,250,679		\$0	\$1,979,076,718
138		NUCLEAR PRODUCTION							
139		WOLF CREEK NUCLEAR PRODUCTION UNIT							
140	320.000	Land & Land Rights - Wolf Creek	\$3,619,298	P-140	\$0	\$3,619,298	52.7400%	\$0	\$1,908,818
141	321.000	Structures & Improvements - Wolf Creek	\$420,675,455	P-141	\$0	\$420,675,455	52.7400%	\$0	\$221,864,235
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,151,851	P-142	\$0	\$19,151,851	100.0000%	\$0	\$19,151,851
143	322.000	Reactor Plant Equipment - Wolf Creek	\$907,978,161	P-143	\$0	\$907,978,161	52.7400%	\$0	\$478,867,682
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,609,615	P-144	\$0	\$47,609,615	100.0000%	\$0	\$47,609,615
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05- 0359 - Wolf Creek	\$0	P-145	\$0	\$0	100.0000%	\$0	\$0
146	323.000	Turbogenerator Units - Wolf Creek	\$217,762,928	P-146	\$0	\$217,762,928	52.7400%	\$0	\$114,848,168
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,027	P-147	\$0	\$4,089,027	100.0000%	\$0	\$4,089,027
148	324.000	Accessory Electric Equipment - Wolf Creek	\$139,375,365	P-148	\$0	\$139,375,365	52.7400%	\$0	\$73,506,568
149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,859,459	P-149	\$0	\$5,859,459	100.0000%	\$0	\$5,859,459
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$132,704,696	P-150	\$0	\$132,704,696	52.7400%	\$0	\$69,988,457
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,058,321	P-151	\$0	\$1,058,321	100.0000%	\$0	\$1,058,321

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152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,919,764	P-152	\$0	-\$7,919,764	100.0000%	\$0	-\$7,919,764
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,521,589	P-153	\$0	-\$127,521,589	52.7400%	\$0	-\$67,254,886
154	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	\$0	P-154	\$0	\$0	52.7400%	\$0	\$0
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$1,764,442,823		\$0	\$1,764,442,823		\$0	\$963,577,551
156		TOTAL NUCLEAR PRODUCTION	\$1,764,442,823		\$0	\$1,764,442,823		\$0	\$963,577,551
157		HYDRAULIC PRODUCTION							
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
159		OTHER PRODUCTION							
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$205,593	P-161	\$0	\$205,593	52.7400%	\$0	\$108,430
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$1,083,233	P-162	\$0	\$1,083,233	52.7400%	\$0	\$571,297
163	344.000	Other Production - Generators - Hawthorn 6	\$48,003,869	P-163	\$0	\$48,003,869	52.7400%	\$0	\$25,317,241
164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$2,445,190	P-164	\$0	\$2,445,190	52.7400%	\$0	\$1,289,593
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	P-165	\$0	\$0	52.7400%	\$0	\$0
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$51,737,885		\$0	\$51,737,885		\$0	\$27,286,561
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,360,103	P-168	\$0	\$2,360,103	52.7400%	\$0	\$1,244,718
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$42,803,352	P-169	\$0	\$42,803,352	52.7400%	\$0	\$22,574,488
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$17,395,323	P-170	\$0	\$17,395,323	52.7400%	\$0	\$9,174,293
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$16,252,380	P-171	\$0	\$16,252,380	52.7400%	\$0	\$8,571,505
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$237,955	P-172	\$0	\$237,955	52.7400%	\$0	\$125,497
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$79,049,113		\$0	\$79,049,113		\$0	\$41,690,501
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$703,772	P-175	\$0	\$703,772	52.7400%	\$0	\$371,169
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,867,642	P-176	\$0	\$2,867,642	52.7400%	\$0	\$1,512,394
177	344.000	Other Production - Generators - Hawthorn 7	\$22,809,325	P-177	\$0	\$22,809,325	52.7400%	\$0	\$12,029,638
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,318,252	P-178	\$0	\$2,318,252	52.7400%	\$0	\$1,222,646
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$28,698,991		\$0	\$28,698,991		\$0	\$15,135,847
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$84,765	P-181	\$0	\$84,765	52.7400%	\$0	\$44,705
182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$568,122	P-182	\$0	\$568,122	52.7400%	\$0	\$299,628
183	344.000	Other Production - Generators - Hawthorn 8	\$24,199,408	P-183	\$0	\$24,199,408	52.7400%	\$0	\$12,762,768

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184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$1,443,307	P-184	\$0	\$1,443,307	52.7400%	\$0	\$761,200
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$26,295,602		\$0	\$26,295,602		\$0	\$13,868,301
186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
187	340.000	Other Production - Land - West Gardner	\$177,836	P-187	\$0	\$177,836	52.7400%	\$0	\$93,791
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$93,269	P-188	\$0	\$93,269	52.7400%	\$0	\$49,190
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$4,283,115	P-189	\$0	\$4,283,115	52.7400%	\$0	\$2,258,915
190	342.000	Other Production - Fuel Holders - West Gardner	\$3,340,502	P-190	\$0	\$3,340,502	52.7400%	\$0	\$1,761,781
191	344.000	Other Production - Generators - West Gardner	\$110,866,211	P-191	\$0	\$110,866,211	52.7400%	\$0	\$58,470,840
192	345.000	Other Production - Accessory Equipment - West Gardner	\$6,938,369	P-192	\$0	\$6,938,369	52.7400%	\$0	\$3,659,296
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$135,955	P-193	\$0	\$135,955	52.7400%	\$0	\$71,703
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$125,835,257		\$0	\$125,835,257		\$0	\$66,365,516
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
196	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-196	\$0	\$694,545	52.7400%	\$0	\$366,303
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$1,697,470	P-197	\$0	\$1,697,470	52.7400%	\$0	\$895,246
198	342.000	Other Production - Fuel Holders - Osawatomie	\$2,031,591	P-198	\$0	\$2,031,591	52.7400%	\$0	\$1,071,461
199	344.000	Other Production - Generators - Osawatomie	\$26,253,077	P-199	\$0	\$26,253,077	52.7400%	\$0	\$13,845,873
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,965,103	P-200	\$0	\$1,965,103	52.7400%	\$0	\$1,036,395
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$70,184	P-201	\$0	\$70,184	52.7400%	\$0	\$37,015
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$32,711,970		\$0	\$32,711,970		\$0	\$17,252,293
203		NORTHEAST STATION PRODUCTION UNIT							
204	340.000	Other Production - Land - Northeast Station	\$136,550	P-204	\$0	\$136,550	52.7400%	\$0	\$72,016
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$1,529,341	P-205	\$0	\$1,529,341	52.7400%	\$0	\$806,574
206	342.000	Other Production - Fuel Holders - Northeast Station	\$2,261,538	P-206	\$0	\$2,261,538	52.7400%	\$0	\$1,192,735
207	344.000	Other Production - Generators - Northeast Station	\$61,012,720	P-207	\$0	\$61,012,720	52.7400%	\$0	\$32,178,109
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$7,727,745	P-208	\$0	\$7,727,745	52.7400%	\$0	\$4,075,613
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$203,892	P-209	\$0	\$203,892	52.7400%	\$0	\$107,533
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$72,871,786		\$0	\$72,871,786		\$0	\$38,432,580
211		NORTHEAST FACILITY BULK OIL							
212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$148,900	P-212	\$0	\$148,900	52.7400%	\$0	\$78,530
213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$1,091,283	P-213	\$0	\$1,091,283	52.7400%	\$0	\$575,543
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$605,604	P-214	\$0	\$605,604	52.7400%	\$0	\$319,396

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215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$24,947	P-215	\$0	\$24,947	52.7400%	\$0	\$13,157
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$195,243	P-216	\$0	\$195,243	52.7400%	\$0	\$102,971
217		TOTAL NORTHEAST FACILITY BULK OIL	\$2,065,977		\$0	\$2,065,977		\$0	\$1,089,597
218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$3,844,308	P-219	\$0	\$3,844,308	52.7400%	\$0	\$2,027,488
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$156,895,385	P-220	\$0	\$156,895,385	52.7400%	\$0	\$82,746,626
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$707,218	P-221	\$0	\$707,218	52.7400%	\$0	\$372,987
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$165,112	P-222	\$0	\$165,112	52.7400%	\$0	\$87,080
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$161,612,023		\$0	\$161,612,023		\$0	\$85,234,181
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$1,228,862	P-225	\$0	\$1,228,862	52.7400%	\$0	\$648,102
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$102,656,500	P-226	\$0	\$102,656,500	52.7400%	\$0	\$54,141,038
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	P-227	\$0	\$0	52.7400%	\$0	\$0
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$103,885,362		\$0	\$103,885,362		\$0	\$54,789,140
229		PRODUCTION PLANT - SOLAR							
230	344.010	Other Production - Generators - Electric - Solar	\$1,009,191	P-230	\$0	\$1,009,191	52.7400%	\$0	\$532,247
231		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$532,247
232		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
233	341.000	Structures and Improvements - Greenwood Solar	\$0	P-233	\$0	\$0	52.7400%	\$0	\$0
234	344.010	Other Production Generators - Greenwood Solar	\$0	P-234	\$5,244,170	\$5,244,170	52.7400%	\$0	\$2,765,775
235	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	P-235	\$0	\$0	52.7400%	\$0	\$0
236	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	P-236	\$0	\$0	52.7400%	\$0	\$0
237		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$5,244,170	\$5,244,170		\$0	\$2,765,775
238		GENERAL PLANT - BUILDINGS							
239	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$1,220,593	P-239	\$0	\$1,220,593	52.7400%	\$0	\$643,741
240	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$21,004	P-240	\$0	\$21,004	52.7400%	\$0	\$11,078
241		TOTAL GENERAL PLANT - BUILDINGS	\$1,241,597		\$0	\$1,241,597		\$0	\$654,819
242		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
243	315.000	Steam Production - Accessory Equipment - Electric	\$13,331	P-243	\$0	\$13,331	52.7400%	\$0	\$7,031
244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$8,118,308	P-244	\$0	\$8,118,308	52.7400%	\$0	\$4,281,596
245		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$8,131,639		\$0	\$8,131,639		\$0	\$4,288,627
246		TOTAL OTHER PRODUCTION	\$695,146,393		\$5,244,170	\$700,390,563		\$0	\$369,385,985

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247		RETIREMENTS WORK IN PROGRESS - PRODUCTION							
248		Retirements Not Classified - Production	\$0	P-248	\$0	\$0	52.7400%	\$0	\$0
249		Retirements Not Classified - Nuclear	\$0	P-249	\$0	\$0	52.7400%	\$0	\$0
250		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0	\$0		\$0	\$0
251		TOTAL PRODUCTION PLANT	\$6,218,839,895		\$5,244,170	\$6,224,084,065		\$0	\$3,312,040,254
252		TRANSMISSION PLANT							
253	350.000	Land - Transmission Plant	\$1,584,661	P-253	\$0	\$1,584,661	52.7400%	\$0	\$835,750
254	350.010	Land Rights - Transmission Plant	\$24,976,271	P-254	\$0	\$24,976,271	52.7400%	\$0	\$13,172,485
255	350.020	Land Rights - Transmission Plant - Wolf Creek	\$355	P-255	\$0	\$355	52.7400%	\$0	\$187
256	352.000	Structures & Improvements - Transmission Plant	\$5,941,336	P-256	\$0	\$5,941,336	52.7400%	\$0	\$3,133,461
257	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-257	\$0	\$250,476	52.7400%	\$0	\$132,101
258	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	P-258	\$0	\$15,694	100.0000%	\$0	\$15,694
259	353.000	Station Equipment - Transmission Plant	\$169,405,448	P-259	\$0	\$169,405,448	52.7400%	\$0	\$89,344,433
260	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$16,252,190	P-260	\$0	\$16,252,190	52.7400%	\$0	\$8,571,405
261	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	P-261	\$0	\$532,475	100.0000%	\$0	\$532,475
262	353.030	Station Equipment - Communications - Transmission Plant	\$7,869,089	P-262	\$0	\$7,869,089	52.7400%	\$0	\$4,150,158
263	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-263	\$0	\$4,287,911	52.7400%	\$0	\$2,261,444
264	355.000	Poles and Fixtures - Transmission Plant	\$130,615,799	P-264	\$0	\$130,615,799	52.7400%	\$0	\$68,886,772
265	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$58,255	P-265	\$0	\$58,255	52.7400%	\$0	\$30,724
266	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	P-266	\$0	\$3,506	100.0000%	\$0	\$3,506
267	356.000	Overhead Conductors & Devices - Transmission Plant	\$111,096,521	P-267	\$0	\$111,096,521	52.7400%	\$0	\$58,592,305
268	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$39,418	P-268	\$0	\$39,418	52.7400%	\$0	\$20,789
269	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	P-269	\$0	\$2,552	100.0000%	\$0	\$2,552
270	357.000	Underground Conduit - Transmission Plant	\$4,100,619	P-270	\$0	\$4,100,619	52.7400%	\$0	\$2,162,666
271	358.000	Underground Conductors & Devices - Transmission Plant	\$3,242,083	P-271	\$0	\$3,242,083	52.7400%	\$0	\$1,709,875
272		TOTAL TRANSMISSION PLANT	\$480,274,659		\$0	\$480,274,659		\$0	\$253,558,782
273		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
274		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	P-274	\$0	\$0	52.7400%	\$0	\$0
275		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
276		DISTRIBUTION PLANT							
277	360.000	Land - Electric - Distribution Plant	\$9,268,323	P-277	\$0	\$9,268,323	50.2061%	\$0	\$4,653,264
278	360.010	Depreciable Land Rights - Distribution Plant	\$16,589,694	P-278	\$0	\$16,589,694	58.3324%	\$0	\$9,677,167
279	361.000	Structures & Improvements - Distribution Plant	\$14,959,949	P-279	\$0	\$14,959,949	56.4531%	\$0	\$8,445,355
280	362.000	Station Equipment - Distribution Plant	\$227,806,250	P-280	\$0	\$227,806,250	61.4000%	\$0	\$139,873,038
281	362.030	Station Equipment - Communications - Distribution Plant	\$4,669,534	P-281	\$0	\$4,669,534	54.0072%	\$0	\$2,521,885
282	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	P-282	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
283	364.000	Poles, Tower & Fixtures - Distribution Plant	\$354,167,787	P-283	\$0	\$354,167,787	54.7853%	\$0	\$194,031,885
284	365.000	Overhead Conductor - Distribution Plant	\$254,414,943	P-284	\$0	\$254,414,943	55.8399%	\$0	\$142,065,050
285	366.000	Underground Circuit - Distribution Plant	\$285,016,985	P-285	\$0	\$285,016,985	58.7443%	\$0	\$167,431,233
286	367.000	Underground Conductors - Distribution Plant	\$510,993,769	P-286	\$0	\$510,993,769	52.2244%	\$0	\$266,863,430
287	368.000	Line Transformers - Distribution Plant	\$298,973,634	P-287	\$0	\$298,973,634	57.2592%	\$0	\$171,189,911

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
288	369.000	Services - Distribution Plant	\$143,558,595	P-288	\$0	\$143,558,595	51.1143%	\$0	\$73,378,971
289	370.000	Meters Electric - Distribution Plant	\$53,548,441	P-289	\$0	\$53,548,441	49.8283%	\$0	\$26,682,278
290	370.020	AMI Meters Electric - Distribution Plant	\$62,089,566	P-290	\$0	\$62,089,566	54.1607%	\$0	\$33,628,144
291	371.000	Customized Premium Install - Distribution Plant	\$14,482,711	P-291	\$0	\$14,482,711	69.4061%	\$0	\$10,051,885
292	371.000	Customized Premium Install - Distribution Plant- Electric Vehicle Charging Stations	\$10,599,843	P-292	\$0	\$10,599,843	46.9646%	\$0	\$4,978,174
293	373.000	Street Light and Traffic Signal - Distribution Plant	\$34,214,987	P-293	\$0	\$34,214,987	35.8764%	\$0	\$12,275,106
294		TOTAL DISTRIBUTION PLANT	\$2,297,768,046		\$0	\$2,297,768,046		\$0	\$1,270,159,811
295		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
296		Distribution Plant-- Salvage & Removal - Retirements Not Classified	\$0	P-296	\$0	\$0	55.2230%	\$0	\$0
297		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
298		INCENTIVE COMPENSATION CAPITALIZATION							
299		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
300		GENERAL PLANT							
301	389.000	Land & Land Rights - General Plant	\$2,821,125	P-301	\$0	\$2,821,125	53.7124%	\$0	\$1,515,294
302	390.000	Structures & Improvements - General Plant	\$110,811,600	P-302	\$0	\$110,811,600	53.7124%	\$0	\$59,519,570
303	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$6,585,711	P-303	\$0	\$6,585,711	53.7124%	\$0	\$3,537,343
304	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$30,237,570	P-304	\$0	\$30,237,570	53.7124%	\$0	\$16,241,325
305	391.000	Office Furniture & Equipment - General Plant	\$10,776,687	P-305	\$0	\$10,776,687	53.7124%	\$0	\$5,788,417
306	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$12,187,959	P-306	\$0	\$12,187,959	53.7124%	\$0	\$6,546,445
307	391.020	Office Furniture & Equipment - Computer - General Plant	\$48,843,123	P-307	\$0	\$48,843,123	53.7124%	\$0	\$26,234,814
308	392.000	Transportation Equipment - Autos - General Plant	\$850,050	P-308	\$0	\$850,050	53.7124%	\$0	\$456,582
309	392.010	Transportation Equipment - Light Trucks - General Plant	\$11,370,084	P-309	\$0	\$11,370,084	53.7124%	\$0	\$6,107,145
310	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$41,387,908	P-310	\$0	\$41,387,908	53.7124%	\$0	\$22,230,439
311	392.030	Transportation Equipment - Tractors - General Plant	\$717,261	P-311	\$0	\$717,261	53.7124%	\$0	\$385,258
312	392.040	Transportation Equipment - Trailers - General Plant	\$2,176,029	P-312	\$0	\$2,176,029	53.7124%	\$0	\$1,168,797
313	393.000	Stores Equipment - General Plant	\$767,913	P-313	\$0	\$767,913	53.7124%	\$0	\$412,465
314	394.000	Tools, Shop, & Garage Equipment - General Plant	\$7,508,671	P-314	\$0	\$7,508,671	53.7124%	\$0	\$4,033,087
315	395.000	Laboratory Equipment - General Plant	\$7,405,200	P-315	\$0	\$7,405,200	53.7124%	\$0	\$3,977,511
316	396.000	Power Operated Equipment - General Plant	\$29,404,906	P-316	\$0	\$29,404,906	53.7124%	\$0	\$15,794,081
317	397.000	Communication Equipment - General Plant	\$112,189,385	P-317	\$0	\$112,189,385	53.7124%	\$0	\$60,259,611
318	397.010	Communication Equipment - Wolf Creek - General Plant	\$143,390	P-318	\$0	\$143,390	53.7124%	\$0	\$77,018
319	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	P-319	\$0	\$9,280	100.0000%	\$0	\$9,280
320	398.000	Miscellaneous Equipment - General Plant	\$1,144,953	P-320	\$0	\$1,144,953	53.7124%	\$0	\$614,982
321	399.000	Regulatory Amortizations - General Plant	\$0	P-321	\$0	\$0	53.7124%	\$0	\$0
322		TOTAL GENERAL PLANT	\$437,338,805		\$0	\$437,338,805		\$0	\$234,909,464
323		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
324		Capitalized Long Term Incentive Stock Awards	\$0	P-324	-\$4,367,629	-\$4,367,629	53.7124%	\$0	-\$2,345,958
325		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$4,367,629	-\$4,367,629		\$0	-\$2,345,958

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326		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
327		General Plant - Salvage & Removal - Retirements Not Classified	\$0	P-327	\$0	\$0	53.7124%	\$0	\$0
328		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0	\$0		\$0	\$0
329		TOTAL PLANT IN SERVICE	<u>\$9,786,255,355</u>		<u>\$876,541</u>	<u>\$9,787,131,896</u>		<u>\$0</u>	<u>\$5,255,777,651</u>

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-234	Other Production Generators - Greenwood Sol	344.010		\$5,244,170		\$0
	1. Adjustment to allocate Greenwood Solar Facility to KCPL - Total Plant (Lyons)		-\$3,177,494		\$0	
	2. To include Greenwood solar facility total plant cost (Lyons)		\$8,421,664		\$0	
P-324	Capitalized Long Term Incentive Stock Awards			-\$4,367,629		\$0
	1. To remove capitalized long term incentive stock compensation in plant service (Majors)		-\$4,367,629		\$0	
Total Plant Adjustments				\$876,541		\$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	\$38,773	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	\$21,666,434	0.00%	\$0	0	0.00%
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$5,275,551	0.00%	\$0	0	0.00%
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$19,421,555	0.00%	\$0	0	0.00%
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$16,561,781	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	\$48,166,992	0.00%	\$0	0	0.00%
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$21,362,059	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	\$15,884,720	0.00%	\$0	0	0.00%
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$14,985,455	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	303.120	Miscellaneous Intangibles Montrose Highway	\$259,098	0.00%	\$0	0	0.00%
21		TOTAL INTANGIBLE PLANT	\$187,455,298		\$0		
22		PRODUCTION PLANT					
23		STEAM PRODUCTION					
24		HAWTHORN COMMON					
25	311.000	Structures - Electric - Hawthorn Common	\$8,655,109	1.65%	\$142,809	100	-4.00%
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$1,057,820	2.73%	\$28,878	55	-6.00%
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$57,429	2.14%	\$1,229	60	-4.00%
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$1,307,889	3.22%	\$42,114	55	-6.00%
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$2,553,682	2.28%	\$58,224	55	0.00%
30		TOTAL HAWTHORN COMMON	\$13,631,929		\$273,254		
31		HAWTHORN 5 PRODUCTION UNIT					
32	310.000	Land & Land Rights - Hawthorn 5	\$425,760	0.00%	\$0	0	0.00%
33	311.000	Structures & Improvements - Hawthorn 5	\$11,776,424	1.65%	\$194,311	100	-6.00%
34	311.020	Structures - Rebuild - Hawthorn 5	\$4,563,878	0.30%	\$13,692	100	-5.00%
35	312.000	Boiler Plant Equipment - Hawthorn 5	\$64,288,020	2.73%	\$1,755,063	55	-8.00%

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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	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$5,223,190	2.77%	\$144,682	25	25.00%
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$115,017,634	0.56%	\$644,099	55	-8.00%
38	314.000	Turbogenerator Units - Hawthorn 5	\$52,731,528	2.14%	\$1,128,455	60	-6.00%
39	315.000	Accessory Electric Equipment - Hawthorn 5	\$15,068,686	3.22%	\$485,212	55	-6.00%
40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$17,635,954	0.59%	\$104,052	55	-9.00%
41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$3,209,940	2.28%	\$73,187	55	0.00%
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$1,215,742	0.34%	\$4,134	55	0.00%
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$291,156,756		\$4,546,887		
44		IATAN COMMON PRODUCTION UNIT					
45	310.000	Land - Electric - Iatan Common	\$353,436	0.00%	\$0	0	0.00%
46	311.000	Structures - Electric - Iatan Common	\$55,230,277	1.65%	\$911,300	100	-7.00%
47	312.000	Turbogenerators - Electric - Iatan Common	\$110,317,456	2.73%	\$3,011,667	55	-11.00%
48	312.010	Unit Trains - Electric - Iatan Common	\$819,626	2.77%	\$22,704	25	25.00%
49	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$3,184,633	2.14%	\$68,151	60	-7.00%
50	315.000	Accessory Equipment - Electric - Iatan Common	\$13,582,736	3.22%	\$437,364	55	-9.00%
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$2,401,387	2.28%	\$54,752	55	0.00%
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$185,889,551		\$4,505,938		
53		IATAN UNIT 1 PRODUCTION UNIT					
54	310.000	Land - Electric - Iatan #1	\$1,947,120	0.00%	\$0	0	0.00%
55	311.000	Structures - Electric - Iatan #1	\$3,669,847	1.65%	\$60,552	100	-3.00%
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$207,579,742	2.73%	\$5,666,927	55	-5.00%
57	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$16,364	2.73%	-\$447	55	-5.00%
58	314.000	Turbogenerator - Electric - Iatan #1	\$31,938,342	2.14%	\$683,481	60	-4.00%
59	315.000	Accessory Equipment - Electric - Iatan #1	\$28,988,593	3.22%	\$933,433	55	-4.00%
60	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$622,572	3.22%	-\$20,047	55	-4.00%
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$3,376,146	2.28%	\$76,976	55	0.00%
62	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$11	2.28%	\$0	55	0.00%
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$276,860,843		\$7,400,875		
64		IATAN #2 PRODUCTION UNIT					
65	311.040	Structures - Iatan #2	\$48,671,406	1.16%	\$564,588	100	-6.00%
66	311.060	Structures - MO Juris Disallow - Iatan #2	-\$720,112	1.16%	-\$8,353	100	-6.00%
67	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$0	0.00%	\$0	0	0.00%
68	312.040	Boiler Plant Equipment - Iatan #2	\$342,153,334	1.38%	\$4,721,716	55	-10.00%
69	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$5,175,688	1.38%	-\$71,424	55	-10.00%

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70	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%
71	314.040	Turbogenerator - Iatan #2	\$119,454,000	1.87%	\$2,233,790	60	-7.00%
72	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$715,476	1.87%	-\$13,379	60	-7.00%
73	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2	\$0	0.00%	\$0	0	0.00%
74	315.040	Accessory Equipment - Iatan #2	\$30,480,560	1.87%	\$569,986	55	-8.00%
75	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$239,102	1.87%	-\$4,471	55	-8.00%
76	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%
77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$2,194,949	1.35%	\$29,632	55	0.00%
78	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$26,735	1.35%	-\$361	55	0.00%
79	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$0	0.00%	\$0	0	0.00%
80		TOTAL IATAN #2 PRODUCTION UNIT	\$536,077,136		\$8,021,724		
81		LACYGNE COMMON PLANT PRODUCTION UNIT					
82	310.000	Land - LaCygne Common	\$404,964	0.00%	\$0	0	0.00%
83	311.000	Structures - LaCygne Common	\$45,980,101	1.65%	\$758,672	100	-2.00%
84	312.000	Boiler Pit Equipment - LaCygne Common	\$62,970,119	2.73%	\$1,719,084	55	-5.00%
85	312.010	Boiler Unit Train - LaCygne Common	\$240,827	2.77%	\$6,671	25	25.00%
86	314.000	Turbogenerator - LaCygne Common	\$124,635	2.14%	\$2,667	60	-3.00%
87	315.000	Accessory Equipment - LaCygne Common	\$9,972,548	3.22%	\$321,116	55	-4.00%
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	3.22%	\$0	55	-4.00%
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$2,344,970	2.28%	\$53,465	55	0.00%
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$122,038,164		\$2,861,675		
91		LACYGNE #1 PRODUCTION UNIT					
92	310.000	Land - LaCygne #1	\$1,021,949	0.00%	\$0	0	0.00%
93	311.000	Structures - LaCygne #1	\$11,614,268	1.65%	\$191,635	100	-4.00%
94	312.000	Boiler Pit Equipment - LaCygne #1	\$176,051,805	2.73%	\$4,806,214	55	-5.00%
95	312.020	Boiler AQC Equipment - LaCygne #1	\$1,489,387	1.56%	\$23,234	55	-7.00%
96	314.000	Turbogenerator - LaCygne #1	\$18,186,256	2.14%	\$389,186	60	-4.00%
97	315.000	Accessory Equipment - LaCygne #1	\$18,176,750	3.22%	\$585,291	55	-5.00%
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$2,653,981	2.28%	\$60,511	55	0.00%
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$229,194,396		\$6,056,071		
100		LACYGNE #2 PRODUCTION UNIT					
101	311.000	Structures - LaCygne #2	\$2,802,361	1.65%	\$46,239	100	-3.00%
102	312.000	Boiler Pit Equipment - LaCygne #2	\$161,939,598	2.73%	\$4,420,951	55	-7.00%
103	314.000	Turbogenerator - LaCygne #2	\$16,561,773	2.14%	\$354,422	60	-5.00%
104	315.000	Accessory Equipment - LaCygne #2	\$16,492,978	3.22%	\$531,074	55	-4.00%

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105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$1,951,928	2.28%	\$44,504	55	0.00%
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$199,748,638		\$5,397,190		
107		MONTROSE COMMON PRODUCTION UNIT					
108	310.000	Steam Production - Land - Electric - Montrose Common	\$854,832	0.00%	\$0	0	0.00%
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$13,221,701	1.65%	\$218,158	100	-1.00%
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$15,946,950	2.73%	\$435,352	55	-1.00%
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$4,667,305	2.77%	\$129,284	25	25.00%
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$734,878	2.14%	\$15,726	60	0.00%
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,651,764	3.22%	\$85,387	55	-1.00%
114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,892,636	2.28%	\$65,952	55	0.00%
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$40,970,066		\$949,859		
116		MONTROSE 1 PRODUCTION UNIT					
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1	\$0	0.00%	\$0	0	0.00%
122		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0		
123		MONTROSE 2 PRODUCTION UNIT					
124	311.000	Steam Production - Structures - Electric - Montrose 2	\$210,302	1.65%	\$3,470	100	0.00%
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$27,539,103	2.73%	\$751,818	55	-1.00%
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$9,630,234	2.14%	\$206,087	60	-1.00%
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,617,532	3.22%	\$116,485	55	-1.00%
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2	\$22,574	2.28%	\$515	55	0.00%
129		TOTAL MONTROSE 2 PRODUCTION UNIT	\$41,019,745		\$1,078,375		
130		MONTROSE 3 PRODUCTION UNIT					
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$458,209	1.65%	\$7,560	100	0.00%
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$27,548,843	2.73%	\$752,083	55	-1.00%

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133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,552,609	2.14%	\$225,826	60	-1.00%
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,837,822	3.22%	\$123,578	55	-1.00%
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$92,011	2.28%	\$2,098	55	0.00%
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$42,489,494		\$1,111,145		
137		TOTAL STEAM PRODUCTION	\$1,979,076,718		\$42,202,993		
138		NUCLEAR PRODUCTION					
139		WOLF CREEK NUCLEAR PRODUCTION UNIT					
140	320.000	Land & Land Rights - Wolf Creek	\$1,908,818	0.00%	\$0	0	0.00%
141	321.000	Structures & Improvements - Wolf Creek	\$221,864,235	1.30%	\$2,884,235	100	-1.00%
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$19,151,851	1.30%	\$248,974	100	-1.00%
143	322.000	Reactor Plant Equipment - Wolf Creek	\$478,867,682	1.58%	\$7,566,109	60	-2.00%
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,609,615	1.58%	\$752,232	60	-2.00%
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$0	0.00%	\$0	0	0.00%
146	323.000	Turbogenerator Units - Wolf Creek	\$114,848,168	2.25%	\$2,584,084	50	-1.00%
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,089,027	2.25%	\$92,003	50	-1.00%
148	324.000	Accessory Electric Equipment - Wolf Creek	\$73,506,568	2.12%	\$1,558,339	50	0.00%
149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$5,859,459	2.12%	\$124,221	50	0.00%
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$69,988,457	3.16%	\$2,211,635	40	0.00%
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$1,058,321	3.16%	\$33,443	40	0.00%
152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,919,764	1.60%	-\$126,716	63	0.00%
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$67,254,886	1.60%	-\$1,076,078	63	0.00%
154	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	\$0	1.60%	\$0	63	0.00%
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$963,577,551		\$16,852,481		
156		TOTAL NUCLEAR PRODUCTION	\$963,577,551		\$16,852,481		
157		HYDRAULIC PRODUCTION					
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
159		OTHER PRODUCTION					
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT					
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$108,430	2.56%	\$2,776	70	-1.00%
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$571,297	2.11%	\$12,054	50	-3.00%
163	344.000	Other Production - Generators - Hawthorn 6	\$25,317,241	2.00%	\$506,345	50	-3.00%

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164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,289,593	1.84%	\$23,729	45	-4.00%
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	4.19%	\$0	0	0.00%
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$27,286,561		\$544,904		
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT					
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,244,718	1.65%	\$20,538	100	-3.00%
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$22,574,488	2.73%	\$616,284	55	-6.00%
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$9,174,293	2.14%	\$196,330	60	-3.00%
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$8,571,505	3.22%	\$276,002	55	-5.00%
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$125,497	2.28%	\$2,861	55	0.00%
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$41,690,501		\$1,112,015		
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT					
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$371,169	2.56%	\$9,502	70	-1.00%
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,512,394	2.11%	\$31,912	50	-3.00%
177	344.000	Other Production - Generators - Hawthorn 7	\$12,029,638	2.00%	\$240,593	50	-3.00%
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,222,646	1.84%	\$22,497	45	-4.00%
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,135,847		\$304,504		
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT					
181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,705	2.56%	\$1,144	70	-1.00%
182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$299,628	2.11%	\$6,322	50	-3.00%
183	344.000	Other Production - Generators - Hawthorn 8	\$12,762,768	2.00%	\$255,255	50	-3.00%
184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$761,200	1.84%	\$14,006	45	-4.00%
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$13,868,301		\$276,727		
186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION					
187	340.000	Other Production - Land - West Gardner	\$93,791	0.00%	\$0	0	0.00%
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$49,190	0.00%	\$0	0	0.00%
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$2,258,915	2.56%	\$57,828	70	-1.00%
190	342.000	Other Production - Fuel Holders - West Gardner	\$1,761,781	2.11%	\$37,174	50	-3.00%

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191	344.000	Other Production - Generators - West Gardner	\$58,470,840	2.00%	\$1,169,417	50	-3.00%
192	345.000	Other Production - Accessory Equipment - West Gardner	\$3,659,296	1.84%	\$67,331	45	-4.00%
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$71,703	4.19%	\$3,004	45	0.00%
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$66,365,516		\$1,334,754		
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT					
196	340.000	Other Production - Land - Osawatomie 1	\$366,303	0.00%	\$0	0	0.00%
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$895,246	2.56%	\$22,918	70	-1.00%
198	342.000	Other Production - Fuel Holders - Osawatomie	\$1,071,461	2.11%	\$22,608	50	-3.00%
199	344.000	Other Production - Generators - Osawatomie	\$13,845,873	2.00%	\$276,917	50	-3.00%
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,036,395	1.84%	\$19,070	45	-4.00%
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$37,015	4.19%	\$1,551	45	0.00%
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$17,252,293		\$343,064		
203		NORTHEAST STATION PRODUCTION UNIT					
204	340.000	Other Production - Land - Northeast Station	\$72,016	0.00%	\$0	0	0.00%
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$806,574	2.56%	\$20,648	70	-1.00%
206	342.000	Other Production - Fuel Holders - Northeast Station	\$1,192,735	2.11%	\$25,167	50	-4.00%
207	344.000	Other Production - Generators - Northeast Station	\$32,178,109	2.00%	\$643,562	50	-5.00%
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$4,075,613	1.84%	\$74,991	45	-8.00%
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$107,533	4.19%	\$4,506	45	0.00%
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$38,432,580		\$768,874		
211		NORTHEAST FACILITY BULK OIL					
212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$78,530	0.00%	\$0	0	0.00%
213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$575,543	1.65%	\$9,496	100	-3.00%
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$319,396	2.73%	\$8,720	55	-6.00%
215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$13,157	3.22%	\$424	55	-5.00%
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$102,971	2.28%	\$2,348	55	0.00%
217		TOTAL NORTHEAST FACILITY BULK OIL	\$1,089,597		\$20,988		

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218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1					
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$2,027,488	4.31%	\$87,385	70	0.00%
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$82,746,626	5.39%	\$4,460,043	45	-1.00%
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$372,987	6.07%	\$22,640	40	0.00%
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$87,080	5.00%	\$4,354	35	0.00%
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$85,234,181		\$4,574,422		
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2					
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$648,102	4.31%	\$27,933	70	0.00%
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$54,141,038	5.39%	\$2,918,202	45	-1.00%
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	5.00%	\$0	35	0.00%
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$54,789,140		\$2,946,135		
229		PRODUCTION PLANT - SOLAR					
230	344.010	Other Production - Generators - Electric - Solar	\$532,247	4.82%	\$25,654	45	0.00%
231		TOTAL PRODUCTION PLANT - SOLAR	\$532,247		\$25,654		
232		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY					
233	341.000	Structures and Improvements - Greenwood Solar	\$0	5.26%	\$0	0	0.00%
234	344.010	Other Production Generators - Greenwood Solar	\$2,765,775	5.52%	\$152,671	0	0.00%
235	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	5.38%	\$0	0	0.00%
236	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	5.19%	\$0	0	0.00%
237		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$2,765,775		\$152,671		
238		GENERAL PLANT - BUILDINGS					
239	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$643,741	0.00%	\$0	100	0.00%
240	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Buildings	\$11,078	2.28%	\$253	55	0.00%
241		TOTAL GENERAL PLANT - BUILDINGS	\$654,819		\$253		
242		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS					
243	315.000	Steam Production - Accessory Equipment - Electric	\$7,031	3.22%	\$226	55	0.00%
244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$4,281,596	2.28%	\$97,620	55	0.00%
245		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$4,288,627		\$97,846		
246		TOTAL OTHER PRODUCTION	\$369,385,985		\$12,502,811		

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247		RETIREMENTS WORK IN PROGRESS - PRODUCTION					
248		Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%
249		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	0	0.00%
250		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0		
251		TOTAL PRODUCTION PLANT	\$3,312,040,254		\$71,558,285		
252		TRANSMISSION PLANT					
253	350.000	Land - Transmission Plant	\$835,750	0.00%	\$0	0	0.00%
254	350.010	Land Rights - Transmission Plant	\$13,172,485	0.00%	\$0	0	0.00%
255	350.020	Land Rights - Transmission Plant - Wolf Creek	\$187	0.00%	\$0	0	0.00%
256	352.000	Structures & Improvements - Transmission Plant	\$3,133,461	1.98%	\$62,043	60	-5.00%
257	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,101	1.98%	\$2,616	60	-5.00%
258	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	1.98%	\$311	60	-5.00%
259	353.000	Station Equipment - Transmission Plant	\$89,344,433	1.87%	\$1,670,741	55	-10.00%
260	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$8,571,405	1.87%	\$160,285	55	-10.00%
261	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	1.87%	\$9,957	55	-10.00%
262	353.030	Station Equipment - Communications - Transmission Plant	\$4,150,158	9.96%	\$413,356	25	0.00%
263	354.000	Towers and Fixtures - Transmission Plant	\$2,261,444	0.88%	\$19,901	70	-20.00%
264	355.000	Poles and Fixtures - Transmission Plant	\$68,886,772	2.64%	\$1,818,611	52	-50.00%
265	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$30,724	2.64%	\$811	52	-50.00%
266	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	2.64%	\$93	52	-50.00%
267	356.000	Overhead Conductors & Devices - Transmission Plant	\$58,592,305	1.78%	\$1,042,943	55	-25.00%
268	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$20,789	1.78%	\$370	55	-25.00%
269	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	1.78%	\$45	55	-25.00%
270	357.000	Underground Conduit - Transmission Plant	\$2,162,666	1.41%	\$30,494	65	0.00%
271	358.000	Underground Conductors & Devices - Transmission Plant	\$1,709,875	0.68%	\$11,627	55	0.00%
272		TOTAL TRANSMISSION PLANT	\$253,558,782		\$5,244,204		
273		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT					
274		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
275		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0		
276		DISTRIBUTION PLANT					
277	360.000	Land - Electric - Distribution Plant	\$4,653,264	0.00%	\$0	0	0.00%
278	360.010	Depreciable Land Rights - Distribution Plant	\$9,677,167	0.00%	\$0	0	0.00%
279	361.000	Structures & Improvements - Distribution Plant	\$8,445,355	1.32%	\$111,479	55	-5.00%
280	362.000	Station Equipment - Distribution Plant	\$139,873,038	1.81%	\$2,531,702	52	-5.00%

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281	362.030	Station Equipment - Communications - Distribution Plant	\$2,521,885	4.45%	\$112,224	25	0.00%
282	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	11.76%	\$283,773	10	0.00%
283	364.000	Poles, Tower & Fixtures - Distribution Plant	\$194,031,885	3.37%	\$6,538,875	42	-50.00%
284	365.000	Overhead Conductor - Distribution Plant	\$142,065,050	3.08%	\$4,375,604	44	-25.00%
285	366.000	Underground Circuit - Distribution Plant	\$167,431,233	2.91%	\$4,872,249	55	-30.00%
286	367.000	Underground Conductors - Distribution Plant	\$266,863,430	2.38%	\$6,351,350	51	-10.00%
287	368.000	Line Transformers - Distribution Plant	\$171,189,911	1.63%	\$2,790,396	37	10.00%
288	369.000	Services - Distribution Plant	\$73,378,971	4.44%	\$3,258,026	50	-100.00%
289	370.000	Meters Electric - Distribution Plant	\$26,682,278	0.61%	\$162,762	40	2.00%
290	370.020	AMI Meters Electric - Distribution Plant	\$33,628,144	4.91%	\$1,651,142	20	2.00%
291	371.000	Customized Premium Install - Distribution Plant	\$10,051,885	0.05%	\$5,026	0	-15.00%
292	371.000	Customized Premium Install - Distribution Plant- Electric Vehicle Charging Stations	\$4,978,174	10.00%	\$497,817	21	0.00%
293	373.000	Street Light and Traffic Signal - Distribution Plant	\$12,275,106	3.75%	\$460,316	25	-5.00%
294		TOTAL DISTRIBUTION PLANT	\$1,270,159,811		\$34,002,741		
295		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT					
296		Distribution Plant-- Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
297		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0		
298		INCENTIVE COMPENSATION CAPITALIZATION					
299		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
300		GENERAL PLANT					
301	389.000	Land & Land Rights - General Plant	\$1,515,294	0.00%	\$0	0	0.00%
302	390.000	Structures & Improvements - General Plant	\$59,519,570	2.75%	\$1,636,788	45	-20.00%
303	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$3,537,343	0.00%	\$0	0	0.00%
304	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$16,241,325	0.00%	\$0	0	0.00%
305	391.000	Office Furniture & Equipment - General Plant	\$5,788,417	5.00%	\$289,421	20	0.00%
306	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$6,546,445	5.00%	\$327,322	20	0.00%
307	391.020	Office Furniture & Equipment - Computer - General Plant	\$26,234,814	12.50%	\$3,279,352	8	0.00%
308	392.000	Transportation Equipment - Autos - General Plant	\$456,582	9.38%	\$42,827	8	25.00%
309	392.010	Transportation Equipment - Light Trucks - General Plant	\$6,107,145	11.73%	\$716,368	8	25.00%
310	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$22,230,439	9.94%	\$2,209,706	10	25.00%
311	392.030	Transportation Equipment - Tractors - General Plant	\$385,258	5.68%	\$21,883	12	25.00%
312	392.040	Transportation Equipment - Trailers - General Plant	\$1,168,797	1.36%	\$15,896	26	25.00%
313	393.000	Stores Equipment - General Plant	\$412,465	4.00%	\$16,499	25	0.00%
314	394.000	Tools, Shop, & Garage Equipment - General Plant	\$4,033,087	3.33%	\$134,302	30	0.00%
315	395.000	Laboratory Equipment - General Plant	\$3,977,511	3.33%	\$132,451	30	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
316	396.000	Power Operated Equipment - General Plant	\$15,794,081	7.94%	\$1,254,050	12	15.00%
317	397.000	Communication Equipment - General Plant	\$60,259,611	2.86%	\$1,723,425	35	0.00%
318	397.010	Communication Equipment - Wolf Creek - General Plant	\$77,018	2.86%	\$2,203	35	0.00%
319	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	2.86%	\$265	35	0.00%
320	398.000	Miscellaneous Equipment - General Plant	\$614,982	3.33%	\$20,479	30	0.00%
321	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
322		TOTAL GENERAL PLANT	\$234,909,464		\$11,823,237		
323		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
324		Capitalized Long Term Incentive Stock Awards	-\$2,345,958	0.00%	\$0	0	0.00%
325		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$2,345,958		\$0		
326		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED					
327		General Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
328		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0		
329		Total Depreciation	\$5,255,777,651		\$122,628,467		

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	\$474,301	R-4	\$0	\$474,301	52.7400%	\$0	\$250,146
5	303.021	Miscellaneous Intangibles - 5 Year - Customer Related	\$35,280,816	R-5	\$0	\$35,280,816	52.6618%	\$0	\$18,579,513
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$9,133,142	R-6	\$0	\$9,133,142	55.9300%	\$0	\$5,108,166
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$21,591,077	R-7	\$0	\$21,591,077	52.7400%	\$0	\$11,387,134
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$18,030,755	R-8	\$0	\$18,030,755	53.3408%	\$0	\$9,617,749
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	\$51,959,393	R-10	\$0	\$51,959,393	52.6618%	\$0	\$27,362,752
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$25,105,933	R-11	\$0	\$25,105,933	55.9300%	\$0	\$14,041,748
12	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$9,921,135	R-12	\$0	\$9,921,135	52.7400%	\$0	\$5,232,407
13	303.034	Miscellaneous Intangibles - 10 Year - Corporate Software	\$9,515,876	R-13	\$0	\$9,515,876	53.3408%	\$0	\$5,075,844
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$18,752,822	R-14	\$0	\$18,752,822	52.7400%	\$0	\$9,890,238
15	303.070	Miscellaneous Intangibles Plant - Srct	\$10,956	R-15	\$0	\$10,956	52.7400%	\$0	\$5,778
16	303.080	Miscellaneous Intangibles Transmission Line	\$958,278	R-16	\$0	\$958,278	52.7400%	\$0	\$505,396
17	303.090	Miscellaneous Intangibles Transmission Mint Line	\$13,316	R-17	\$0	\$13,316	52.7400%	\$0	\$7,023
18	303.100	Miscellaneous Intangibles Iatan Hwy & Bridge	\$399,074	R-18	\$0	\$399,074	52.7400%	\$0	\$210,472
19	303.110	Miscellaneous Intangibles LaCygne Road Overpass	\$17,334	R-19	\$0	\$17,334	52.7400%	\$0	\$9,142
20	303.120	Miscellaneous Intangibles Montrose Highway	\$964	R-20	\$0	\$964	52.7400%	\$0	\$508
21		TOTAL INTANGIBLE PLANT	\$204,993,767		\$0	\$204,993,767		\$0	\$109,303,217
22		PRODUCTION PLANT							
23		STEAM PRODUCTION							
24		HAWTHORN COMMON							
25	311.000	Structures - Electric - Hawthorn Common	\$4,559,206	R-25	\$0	\$4,559,206	52.7400%	\$0	\$2,404,525
26	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$25,144	R-26	\$0	\$25,144	52.7400%	\$0	\$13,261
27	314.000	Turbogenerator - Electric - Hawthorn Common	\$14,873	R-27	\$0	\$14,873	52.7400%	\$0	\$7,844
28	315.000	Accessory Equipment - Electric - Hawthorn Common	\$501,808	R-28	\$0	\$501,808	52.7400%	\$0	\$264,654
29	316.000	Miscellaneous Power Plant Equipment - Electric - Hawthorn Common	\$886,048	R-29	\$0	\$886,048	52.7400%	\$0	\$467,302
30		TOTAL HAWTHORN COMMON	\$5,987,079		\$0	\$5,987,079		\$0	\$3,157,586
31		HAWTHORN 5 PRODUCTION UNIT							
32	310.000	Land & Land Rights - Hawthorn 5	\$0	R-32	\$0	\$0	52.7400%	\$0	\$0
33	311.000	Structures & Improvements - Hawthorn 5	\$8,575,545	R-33	\$0	\$8,575,545	52.7400%	\$0	\$4,522,742
34	311.020	Structures - Rebuild - Hawthorn 5	\$8,196,627	R-34	\$0	\$8,196,627	52.7400%	\$0	\$4,322,901
35	312.000	Boiler Plant Equipment - Hawthorn 5	-\$13,401,561	R-35	\$0	-\$13,401,561	52.7400%	\$0	-\$7,067,983
36	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$3,340,368	R-36	\$0	\$3,340,368	52.7400%	\$0	\$1,761,710
37	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$199,671,118	R-37	\$0	\$199,671,118	52.7400%	\$0	\$105,306,548
38	314.000	Turbogenerator Units - Hawthorn 5	\$36,738,222	R-38	\$0	\$36,738,222	52.7400%	\$0	\$19,375,738
39	315.000	Accessory Electric Equipment - Hawthorn 5	-\$112,813	R-39	\$0	-\$112,813	52.7400%	\$0	-\$59,498
40	315.010	Accessory Equipment - Rebuild - Hawthorn 5	\$30,060,178	R-40	\$0	\$30,060,178	52.7400%	\$0	\$15,853,738

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41	316.000	Miscellaneous Power Plant Equipment - Hawthorn 5	\$4,696,443	R-41	\$0	\$4,696,443	52.7400%	\$0	\$2,476,904
42	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,075,751	R-42	\$0	\$2,075,751	52.7400%	\$0	\$1,094,751
43		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$279,839,878		\$0	\$279,839,878		\$0	\$147,587,551
44		IATAN COMMON PRODUCTION UNIT							
45	310.000	Land - Electric - Iatan Common	\$0	R-45	\$0	\$0	52.7400%	\$0	\$0
46	311.000	Structures - Electric - Iatan Common	\$26,613,870	R-46	\$0	\$26,613,870	52.7400%	\$0	\$14,036,155
47	312.000	Turbogenerators - Electric - Iatan Common	\$60,074,615	R-47	\$0	\$60,074,615	52.7400%	\$0	\$31,683,352
48	312.010	Unit Trains - Electric - Iatan Common	\$524,172	R-48	\$0	\$524,172	52.7400%	\$0	\$276,448
49	314.000	Boiler Plant Equipment - Electric - Iatan Common	\$1,443,267	R-49	\$0	\$1,443,267	52.7400%	\$0	\$761,179
50	315.000	Accessory Equipment - Electric - Iatan Common	\$5,936,374	R-50	\$0	\$5,936,374	52.7400%	\$0	\$3,130,844
51	316.000	Miscellaneous Power Plant Equipment - Electric - Iatan Common	\$1,076,010	R-51	\$0	\$1,076,010	52.7400%	\$0	\$567,488
52		TOTAL IATAN COMMON PRODUCTION UNIT	\$95,668,308		\$0	\$95,668,308		\$0	\$50,455,466
53		IATAN UNIT 1 PRODUCTION UNIT							
54	310.000	Land - Electric - Iatan #1	\$0	R-54	\$0	\$0	52.7400%	\$0	\$0
55	311.000	Structures - Electric - Iatan #1	\$3,410,963	R-55	\$0	\$3,410,963	52.7400%	\$0	\$1,798,942
56	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$149,223,733	R-56	\$0	\$149,223,733	52.7400%	\$0	\$78,700,597
57	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1	-\$2,652	R-57	\$0	-\$2,652	100.0000%	\$0	-\$2,652
58	314.000	Turbogenerator - Electric - Iatan #1	\$34,627,170	R-58	\$0	\$34,627,170	52.7400%	\$0	\$18,262,369
59	315.000	Accessory Equipment - Electric - Iatan #1	\$21,317,086	R-59	\$0	\$21,317,086	52.7400%	\$0	\$11,242,631
60	315.050	Accessory Equipment - Electric - MO Juris Disallow - Iatan #1	-\$136,530	R-60	\$0	-\$136,530	100.0000%	\$0	-\$136,530
61	316.000	Miscellaneous Power Pit Equipment - Electric - Iatan #1	\$2,027,232	R-61	\$0	\$2,027,232	52.7400%	\$0	\$1,069,162
62	316.050	Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1	-\$1	R-62	\$0	-\$1	100.0000%	\$0	-\$1
63		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$210,467,001		\$0	\$210,467,001		\$0	\$110,934,518
64		IATAN #2 PRODUCTION UNIT							
65	311.040	Structures - Iatan #2	\$9,871,134	R-65	\$0	\$9,871,134	52.7400%	\$0	\$5,206,036
66	311.060	Structures - MO Juris Disallow - Iatan #2	-\$62,026	R-66	\$0	-\$62,026	100.0000%	\$0	-\$62,026
67	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2	\$19,240,688	R-67	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
68	312.040	Boiler Plant Equipment - Iatan #2	\$77,605,247	R-68	\$0	\$77,605,247	52.7400%	\$0	\$40,929,007
69	312.060	Boiler Plant Equipment - MO Juris Disallow - Iatan #2	-\$492,726	R-69	\$0	-\$492,726	100.0000%	\$0	-\$492,726
70	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2	\$137,897,545	R-70	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
71	314.040	Turbogenerator - Iatan #2	\$20,060,902	R-71	\$0	\$20,060,902	52.7400%	\$0	\$10,580,120
72	314.060	Turbogenerator - MO Juris Disallow - Iatan #2	-\$64,464	R-72	\$0	-\$64,464	100.0000%	\$0	-\$64,464
73	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboqenerator - Iatan #2	\$19,135,918	R-73	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
74	315.040	Accessory Equipment - Iatan #2	\$5,786,122	R-74	\$0	\$5,786,122	52.7400%	\$0	\$3,051,601
75	315.060	Accessory Equipment - MO Juris Disallow - Iatan #2	-\$23,169	R-75	\$0	-\$23,169	100.0000%	\$0	-\$23,169
76	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2	\$6,399,672	R-76	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
77	316.040	Miscellaneous Power Plant Equipment - Iatan #2	\$407,991	R-77	\$0	\$407,991	52.7400%	\$0	\$215,174

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78	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2	-\$2,121	R-78	\$0	-\$2,121	100.0000%	\$0	-\$2,121
79	316.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2	\$704,779	R-79	\$0	\$704,779	100.0000%	\$0	\$704,779
80		TOTAL IATAN #2 PRODUCTION UNIT	\$296,465,492		\$0	\$296,465,492		\$0	\$242,716,034
81		LACYGNE COMMON PLANT PRODUCTION UNIT							
82	310.000	Land - LaCygne Common	\$0	R-82	\$0	\$0	52.7400%	\$0	\$0
83	311.000	Structures - LaCygne Common	\$6,553,186	R-83	\$0	\$6,553,186	52.7400%	\$0	\$3,456,150
84	312.000	Boiler Pit Equipment - LaCygne Common	\$9,552,993	R-84	\$0	\$9,552,993	52.7400%	\$0	\$5,038,249
85	312.010	Boiler Unit Train - LaCygne Common	\$154,015	R-85	\$0	\$154,015	52.7400%	\$0	\$81,228
86	314.000	Turbogenerator - LaCygne Common	\$52,759	R-86	\$0	\$52,759	52.7400%	\$0	\$27,825
87	315.000	Accessory Equipment - LaCygne Common	\$1,622,976	R-87	\$0	\$1,622,976	52.7400%	\$0	\$855,958
88	315.020	Accessory Equipment - Comp. - LaCygne Common	\$0	R-88	\$0	\$0	52.7400%	\$0	\$0
89	316.000	Miscellaneous Power Pit - LaCygne Common	\$854,095	R-89	\$0	\$854,095	52.7400%	\$0	\$450,450
90		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$18,790,024		\$0	\$18,790,024		\$0	\$9,909,860
91		LACYGNE #1 PRODUCTION UNIT							
92	310.000	Land - LaCygne #1	\$0	R-92	\$0	\$0	52.7400%	\$0	\$0
93	311.000	Structures - LaCygne #1	\$12,303,753	R-93	\$0	\$12,303,753	52.7400%	\$0	\$6,488,999
94	312.000	Boiler Pit Equipment - LaCygne #1	\$75,987,136	R-94	\$0	\$75,987,136	52.7400%	\$0	\$40,075,616
95	312.020	Boiler AQC Equipment - LaCygne #1	\$13,903,091	R-95	\$0	\$13,903,091	52.7400%	\$0	\$7,332,490
96	314.000	Turbogenerator - LaCygne #1	\$20,808,588	R-96	\$0	\$20,808,588	52.7400%	\$0	\$10,974,449
97	315.000	Accessory Equipment - LaCygne #1	\$10,806,586	R-97	\$0	\$10,806,586	52.7400%	\$0	\$5,699,393
98	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$804,019	R-98	\$0	\$804,019	52.7400%	\$0	\$424,040
99		TOTAL LACYGNE #1 PRODUCTION UNIT	\$134,613,173		\$0	\$134,613,173		\$0	\$70,994,987
100		LACYGNE #2 PRODUCTION UNIT							
101	311.000	Structures - LaCygne #2	\$2,167,749	R-101	\$0	\$2,167,749	52.7400%	\$0	\$1,143,271
102	312.000	Boiler Pit Equipment - LaCygne #2	\$70,250,685	R-102	\$0	\$70,250,685	52.7400%	\$0	\$37,050,211
103	314.000	Turbogenerator - LaCygne #2	\$17,480,018	R-103	\$0	\$17,480,018	52.7400%	\$0	\$9,218,961
104	315.000	Accessory Equipment - LaCygne #2	\$10,771,213	R-104	\$0	\$10,771,213	52.7400%	\$0	\$5,680,738
105	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$909,982	R-105	\$0	\$909,982	52.7400%	\$0	\$479,925
106		TOTAL LACYGNE #2 PRODUCTION UNIT	\$101,579,647		\$0	\$101,579,647		\$0	\$53,573,106
107		MONTROSE COMMON PRODUCTION UNIT							
108	310.000	Steam Production - Land - Electric - Montrose Common	\$0	R-108	\$0	\$0	52.7400%	\$0	\$0
109	311.000	Steam Production - Structures - Electric - Montrose Common	\$10,348,029	R-109	\$0	\$10,348,029	52.7400%	\$0	\$5,457,550
110	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$13,268,867	R-110	\$0	\$13,268,867	52.7400%	\$0	\$6,998,000
111	312.010	Steam Production - Plant Boiler Unit Train - Electric - Montrose Common	\$2,984,865	R-111	\$0	\$2,984,865	52.7400%	\$0	\$1,574,218
112	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$685,972	R-112	\$0	\$685,972	52.7400%	\$0	\$361,782
113	315.000	Steam Production - Accessory Equipment - Electric - Montrose Common	\$2,468,236	R-113	\$0	\$2,468,236	52.7400%	\$0	\$1,301,748
114	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$2,035,065	R-114	\$0	\$2,035,065	52.7400%	\$0	\$1,073,293
115		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$31,791,034		\$0	\$31,791,034		\$0	\$16,766,591
116		MONTROSE 1 PRODUCTION UNIT							
117	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	R-117	\$0	\$0	52.7400%	\$0	\$0

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118	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	R-118	\$0	\$0	52.7400%	\$0	\$0
119	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	R-119	\$0	\$0	52.7400%	\$0	\$0
120	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	R-120	\$0	\$0	52.7400%	\$0	\$0
121	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - TOTAL MONTROSE 1 PRODUCTION UNIT	\$0	R-121	\$0	\$0	52.7400%	\$0	\$0
122			\$0		\$0	\$0		\$0	\$0
123		MONTROSE 2 PRODUCTION UNIT							
124	311.000	Steam Production - Structures - Electric - Montrose 2	\$112,392	R-124	\$0	\$112,392	52.7400%	\$0	\$59,276
125	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$20,733,311	R-125	\$0	\$20,733,311	52.7400%	\$0	\$10,934,748
126	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$8,857,514	R-126	\$0	\$8,857,514	52.7400%	\$0	\$4,671,453
127	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,185,132	R-127	\$0	\$3,185,132	52.7400%	\$0	\$1,679,839
128	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - TOTAL MONTROSE 2 PRODUCTION UNIT	\$40,813	R-128	\$0	\$40,813	52.7400%	\$0	\$21,525
129			\$32,929,162		\$0	\$32,929,162		\$0	\$17,366,841
130		MONTROSE 3 PRODUCTION UNIT							
131	311.000	Steam Production - Structures - Electric - Montrose 3	\$309,684	R-131	\$0	\$309,684	52.7400%	\$0	\$163,327
132	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$22,206,311	R-132	\$0	\$22,206,311	52.7400%	\$0	\$11,711,608
133	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$10,429,659	R-133	\$0	\$10,429,659	52.7400%	\$0	\$5,500,602
134	315.000	Steam Production - Accessory Equipment - Electric - Montrose 3	\$3,531,899	R-134	\$0	\$3,531,899	52.7400%	\$0	\$1,862,724
135	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$68,742	R-135	\$0	\$68,742	52.7400%	\$0	\$36,255
136		TOTAL MONTROSE 3 PRODUCTION UNIT	\$36,546,295		\$0	\$36,546,295		\$0	\$19,274,516
137		TOTAL STEAM PRODUCTION	\$1,244,677,093		\$0	\$1,244,677,093		\$0	\$742,737,056
138		NUCLEAR PRODUCTION							
139		WOLF CREEK NUCLEAR PRODUCTION UNIT							
140	320.000	Land & Land Rights - Wolf Creek	\$0	R-140	\$0	\$0	52.7400%	\$0	\$0
141	321.000	Structures & Improvements - Wolf Creek	\$271,722,143	R-141	\$0	\$271,722,143	52.7400%	\$0	\$143,306,258
142	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$12,689,482	R-142	\$0	\$12,689,482	100.0000%	\$0	\$12,689,482
143	322.000	Reactor Plant Equipment - Wolf Creek	\$416,539,459	R-143	\$0	\$416,539,459	52.7400%	\$0	\$219,682,911
144	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$32,397,125	R-144	\$0	\$32,397,125	100.0000%	\$0	\$32,397,125
145	322.020	MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek	\$14,591,667	R-145	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
146	323.000	Turbogenerator Units - Wolf Creek	\$86,764,570	R-146	\$0	\$86,764,570	52.7400%	\$0	\$45,759,634
147	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,009,624	R-147	\$0	\$4,009,624	100.0000%	\$0	\$4,009,624
148	324.000	Accessory Electric Equipment - Wolf Creek	\$74,459,796	R-148	\$0	\$74,459,796	52.7400%	\$0	\$39,270,096
149	324.010	Accessory Equipment - MO Gross Up AFDC - Wolf Creek	\$3,609,259	R-149	\$0	\$3,609,259	100.0000%	\$0	\$3,609,259
150	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$36,067,004	R-150	\$0	\$36,067,004	52.7400%	\$0	\$19,021,738
151	325.010	Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek	\$661,199	R-151	\$0	\$661,199	100.0000%	\$0	\$661,199
152	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$5,338,408	R-152	\$0	-\$5,338,408	100.0000%	\$0	-\$5,338,408
153	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$76,049,248	R-153	\$0	-\$76,049,248	52.7400%	\$0	-\$40,108,373

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154	328.050	Nuclear PR - Disallow-- Pre 1988 Res - Wolf Creek	-\$10,086,006	R-154	\$0	-\$10,086,006	52.7400%	\$0	-\$5,319,360
155		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$862,037,666		\$0	\$862,037,666		\$0	\$484,232,852
156		TOTAL NUCLEAR PRODUCTION	\$862,037,666		\$0	\$862,037,666		\$0	\$484,232,852
157		HYDRAULIC PRODUCTION							
158		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
159		OTHER PRODUCTION							
160		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
161	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$62,210	R-161	\$0	\$62,210	52.7400%	\$0	\$32,810
162	342.000	Other Production - Fuel Holders - Hawthorn 6	\$532,561	R-162	\$0	\$532,561	52.7400%	\$0	\$280,873
163	344.000	Other Production - Generators - Hawthorn 6	\$20,157,739	R-163	\$0	\$20,157,739	52.7400%	\$0	\$10,631,192
164	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,157,611	R-164	\$0	\$1,157,611	52.7400%	\$0	\$610,524
165	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	R-165	\$0	\$0	52.7400%	\$0	\$0
166		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$21,910,121		\$0	\$21,910,121		\$0	\$11,555,399
167		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
168	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,004,498	R-168	\$0	\$1,004,498	52.7400%	\$0	\$529,772
169	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$20,785,649	R-169	\$0	\$20,785,649	52.7400%	\$0	\$10,962,351
170	314.000	Other Production - Turbogenerators - Hawthorn 9	\$7,521,425	R-170	\$0	\$7,521,425	52.7400%	\$0	\$3,966,800
171	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$5,124,324	R-171	\$0	\$5,124,324	52.7400%	\$0	\$2,702,568
172	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$73,214	R-172	\$0	\$73,214	52.7400%	\$0	\$38,613
173		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$34,509,110		\$0	\$34,509,110		\$0	\$18,200,104
174		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
175	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$282,247	R-175	\$0	\$282,247	52.7400%	\$0	\$148,857
176	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,522,073	R-176	\$0	\$1,522,073	52.7400%	\$0	\$802,741
177	344.000	Other Production - Generators - Hawthorn 7	\$12,546,035	R-177	\$0	\$12,546,035	52.7400%	\$0	\$6,616,779
178	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,073,398	R-178	\$0	\$1,073,398	52.7400%	\$0	\$566,110
179		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,423,753		\$0	\$15,423,753		\$0	\$8,134,487
180		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
181	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$34,225	R-181	\$0	\$34,225	52.7400%	\$0	\$18,050
182	342.000	Other Production - Fuel Holders - Hawthorn 8	\$302,372	R-182	\$0	\$302,372	52.7400%	\$0	\$159,471
183	344.000	Other Production - Generators - Hawthorn 8	\$13,346,778	R-183	\$0	\$13,346,778	52.7400%	\$0	\$7,039,091
184	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$667,028	R-184	\$0	\$667,028	52.7400%	\$0	\$351,791
185		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,350,403		\$0	\$14,350,403		\$0	\$7,568,403

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186		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
187	340.000	Other Production - Land - West Gardner	\$0	R-187	\$0	\$0	52.7400%	\$0	\$0
188	340.010	Other Production - Land Rights & Easements - West Gardner	\$15,100	R-188	\$0	\$15,100	52.7400%	\$0	\$7,964
189	341.000	Other Production - Structures & Improvements - Structures & Improvements - West Gardner	\$1,063,511	R-189	\$0	\$1,063,511	52.7400%	\$0	\$560,896
190	342.000	Other Production - Fuel Holders - West Gardner	\$1,440,420	R-190	\$0	\$1,440,420	52.7400%	\$0	\$759,678
191	344.000	Other Production - Generators - West Gardner	\$52,372,554	R-191	\$0	\$52,372,554	52.7400%	\$0	\$27,621,285
192	345.000	Other Production - Accessory Equipment - West Gardner	\$2,947,651	R-192	\$0	\$2,947,651	52.7400%	\$0	\$1,554,591
193	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$8,741	R-193	\$0	\$8,741	52.7400%	\$0	\$4,610
194		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$57,847,977		\$0	\$57,847,977		\$0	\$30,509,024
195		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
196	340.000	Other Production - Land - Osawatomie 1	\$0	R-196	\$0	\$0	52.7400%	\$0	\$0
197	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$557,556	R-197	\$0	\$557,556	52.7400%	\$0	\$294,055
198	342.000	Other Production - Fuel Holders - Osawatomie	\$907,619	R-198	\$0	\$907,619	52.7400%	\$0	\$478,678
199	344.000	Other Production - Generators - Osawatomie	\$12,619,520	R-199	\$0	\$12,619,520	52.7400%	\$0	\$6,655,535
200	345.000	Other Production - Accessory Equipment - Osawatomie	\$797,036	R-200	\$0	\$797,036	52.7400%	\$0	\$420,357
201	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie	\$3,737	R-201	\$0	\$3,737	52.7400%	\$0	\$1,971
202		TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$14,885,468		\$0	\$14,885,468		\$0	\$7,850,596
203		NORTHEAST STATION PRODUCTION UNIT							
204	340.000	Other Production - Land - Northeast Station	\$0	R-204	\$0	\$0	52.7400%	\$0	\$0
205	341.000	Other Production - Structures & Improvements - Northeast Station	\$133,708	R-205	\$0	\$133,708	52.7400%	\$0	\$70,518
206	342.000	Other Production - Fuel Holders - Northeast Station	\$1,186,739	R-206	\$0	\$1,186,739	52.7400%	\$0	\$625,886
207	344.000	Other Production - Generators - Northeast Station	\$33,810,542	R-207	\$0	\$33,810,542	52.7400%	\$0	\$17,831,680
208	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,242,278	R-208	\$0	\$6,242,278	52.7400%	\$0	\$3,292,177
209	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$19,488	R-209	\$0	\$19,488	52.7400%	\$0	\$10,278
210		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$41,392,755		\$0	\$41,392,755		\$0	\$21,830,539
211		NORTHEAST FACILITY BULK OIL							
212	310.000	Other Production - Land - Bulk Oil Facility Northeast	\$0	R-212	\$0	\$0	52.7400%	\$0	\$0
213	311.000	Other Production - Structures & Improvements - Bulk Oil Facility Northeast	\$514,676	R-213	\$0	\$514,676	52.7400%	\$0	\$271,440
214	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$457,808	R-214	\$0	\$457,808	52.7400%	\$0	\$241,448
215	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$17,309	R-215	\$0	\$17,309	52.7400%	\$0	\$9,129
216	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast	\$79,441	R-216	\$0	\$79,441	52.7400%	\$0	\$41,897
217		TOTAL NORTHEAST FACILITY BULK	\$1,069,234		\$0	\$1,069,234		\$0	\$563,914

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218		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
219	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$1,704,847	R-219	\$0	\$1,704,847	52.7400%	\$0	\$899,136
220	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$75,525,947	R-220	\$0	\$75,525,947	52.7400%	\$0	\$39,832,384
221	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$161,678	R-221	\$0	\$161,678	52.7400%	\$0	\$85,269
222	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$12,829	R-222	\$0	\$12,829	52.7400%	\$0	\$6,766
223		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$77,405,301		\$0	\$77,405,301		\$0	\$40,823,555
224		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
225	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$372,532	R-225	\$0	\$372,532	52.7400%	\$0	\$196,473
226	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$31,829,730	R-226	\$0	\$31,829,730	52.7400%	\$0	\$16,787,000
227	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	R-227	\$0	\$0	52.7400%	\$0	\$0
228		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$32,202,262		\$0	\$32,202,262		\$0	\$16,983,473
229		PRODUCTION PLANT - SOLAR							
230	344.010	Other Production - Generators - Electric - Solar	\$187,303	R-230	\$0	\$187,303	52.7400%	\$0	\$98,784
231		TOTAL PRODUCTION PLANT - SOLAR	\$187,303		\$0	\$187,303		\$0	\$98,784
232		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
233	341.000	Structures and Improvements - Greenwood Solar	\$0	R-233	\$0	\$0	52.7400%	\$0	\$0
234	344.010	Other Production Generators - Greenwood Solar	\$0	R-234	\$0	\$0	52.7400%	\$0	\$0
235	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	R-235	\$0	\$0	52.7400%	\$0	\$0
236	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	R-236	\$0	\$0	52.7400%	\$0	\$0
237		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$0		\$0	\$0		\$0	\$0
238		GENERAL PLANT - BUILDINGS							
239	311.010	Steam Production - Structures - Leasehold Improvements - Plant & Mat	\$621,254	R-239	\$0	\$621,254	52.7400%	\$0	\$327,649
240	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric	\$8,408	R-240	\$0	\$8,408	52.7400%	\$0	\$4,434
241		TOTAL GENERAL PLANT - BUILDINGS	\$629,662		\$0	\$629,662		\$0	\$332,083
242		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS							
243	315.000	Steam Production - Accessory Equipment - Electric	\$3,162	R-243	\$0	\$3,162	52.7400%	\$0	\$1,668
244	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$1,954,389	R-244	\$0	\$1,954,389	52.7400%	\$0	\$1,030,745
245		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$1,957,551		\$0	\$1,957,551		\$0	\$1,032,413
246		TOTAL OTHER PRODUCTION	\$313,770,900		\$0	\$313,770,900		\$0	\$165,482,774
247		RETIREMENTS WORK IN PROGRESS - PRODUCTION							
248		Retirements Not Classified - Production	-\$45,662,750	R-248	\$0	-\$45,662,750	52.7400%	\$0	-\$24,082,534
249		Retirements Not Classified - Nuclear	-\$476,270	R-249	\$0	-\$476,270	52.7400%	\$0	-\$251,185
250		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	-\$46,139,020		\$0	-\$46,139,020		\$0	-\$24,333,719

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251		TOTAL PRODUCTION PLANT	\$2,374,346,639		\$0	\$2,374,346,639		\$0	\$1,368,118,963
252		TRANSMISSION PLANT							
253	350.000	Land - Transmission Plant	\$0	R-253	\$0	\$0	52.7400%	\$0	\$0
254	350.010	Land Rights - Transmission Plant	\$8,875,879	R-254	\$0	\$8,875,879	52.7400%	\$0	\$4,681,139
255	350.020	Land Rights - Transmission Plant - Wolf Creek	\$125	R-255	\$0	\$125	52.7400%	\$0	\$66
256	352.000	Structures & Improvements - Transmission Plant	\$1,966,468	R-256	\$0	\$1,966,468	52.7400%	\$0	\$1,037,115
257	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$95,136	R-257	\$0	\$95,136	52.7400%	\$0	\$50,175
258	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$5,822	R-258	\$0	\$5,822	100.0000%	\$0	\$5,822
259	353.000	Station Equipment - Transmission Plant	\$43,691,498	R-259	\$0	\$43,691,498	52.7400%	\$0	\$23,042,896
260	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$5,478,430	R-260	\$0	\$5,478,430	52.7400%	\$0	\$2,889,324
261	353.020	Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$362,057	R-261	\$0	\$362,057	100.0000%	\$0	\$362,057
262	353.030	Station Equipment - Communications - Transmission Plant	\$5,805,297	R-262	\$0	\$5,805,297	52.7400%	\$0	\$3,061,714
263	354.000	Towers and Fixtures - Transmission Plant	\$3,816,372	R-263	\$0	\$3,816,372	52.7400%	\$0	\$2,012,755
264	355.000	Poles and Fixtures - Transmission Plant	\$64,616,018	R-264	\$0	\$64,616,018	52.7400%	\$0	\$34,078,488
265	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$54,563	R-265	\$0	\$54,563	52.7400%	\$0	\$28,777
266	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,624	R-266	\$0	\$3,624	100.0000%	\$0	\$3,624
267	356.000	Overhead Conductors & Devices - Transmission Plant	\$56,422,784	R-267	\$0	\$56,422,784	52.7400%	\$0	\$29,757,376
268	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$26,489	R-268	\$0	\$26,489	52.7400%	\$0	\$13,970
269	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,608	R-269	\$0	\$1,608	100.0000%	\$0	\$1,608
270	357.000	Underground Conduit - Transmission Plant	\$2,168,919	R-270	\$0	\$2,168,919	52.7400%	\$0	\$1,143,888
271	358.000	Underground Conductors & Devices - Transmission Plant	\$2,584,128	R-271	\$0	\$2,584,128	52.7400%	\$0	\$1,362,869
272		TOTAL TRANSMISSION PLANT	\$195,975,217		\$0	\$195,975,217		\$0	\$103,533,663
273		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT							
274		Transmission Plant - Salvage & Removal - Retirements Not Classified	-\$393,746	R-274	\$0	-\$393,746	52.7400%	\$0	-\$207,662
275		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	-\$393,746		\$0	-\$393,746		\$0	-\$207,662
276		DISTRIBUTION PLANT							
277	360.000	Land - Electric - Distribution Plant	\$0	R-277	\$0	\$0	0.0000%	\$0	\$0
278	360.010	Depreciable Land Rights - Distribution Plant	\$8,587,025	R-278	\$0	\$8,587,025	58.3324%	\$0	\$5,009,018
279	361.000	Structures & Improvements - Distribution Plant	\$6,858,388	R-279	\$0	\$6,858,388	56.4531%	\$0	\$3,871,773
280	362.000	Station Equipment - Distribution Plant	\$73,644,167	R-280	\$0	\$73,644,167	61.4000%	\$0	\$45,217,519
281	362.030	Station Equipment - Communications - Distribution Plant	\$3,460,035	R-281	\$0	\$3,460,035	54.0072%	\$0	\$1,868,668
282	363.000	Energy Storage Equipment - Distribution Plant	\$723,576	R-282	\$0	\$723,576	100.0000%	\$0	\$723,576
283	364.000	Poles, Tower & Fixtures - Distribution Plant	\$173,236,413	R-283	\$0	\$173,236,413	54.7853%	\$0	\$94,908,089
284	365.000	Overhead Conductor - Distribution Plant	\$73,986,076	R-284	\$0	\$73,986,076	55.8399%	\$0	\$41,313,751
285	366.000	Underground Circuit - Distribution Plant	\$67,704,959	R-285	\$0	\$67,704,959	58.7443%	\$0	\$39,772,804
286	367.000	Underground Conductors - Distribution Plant	\$98,432,457	R-286	\$0	\$98,432,457	52.2244%	\$0	\$51,405,760
287	368.000	Line Transformers - Distribution Plant	\$133,923,675	R-287	\$0	\$133,923,675	57.2592%	\$0	\$76,683,625
288	369.000	Services - Distribution Plant	\$73,236,283	R-288	\$0	\$73,236,283	51.1143%	\$0	\$37,434,213
289	370.000	Meters Electric - Distribution Plant	\$37,161,553	R-289	\$0	\$37,161,553	49.8283%	\$0	\$18,516,970
290	370.020	AMI Meters Electric - Distribution Plant	\$4,358,532	R-290	\$0	\$4,358,532	54.1607%	\$0	\$2,360,611
291	371.000	Customized Premium Install - Distribution Plant	\$10,881,983	R-291	\$0	\$10,881,983	69.4061%	\$0	\$7,552,760
292	371.000	Customized Premium Install - Distribution Plant- Electric Vehicle Charging Stations	\$1,168,751	R-292	\$0	\$1,168,751	46.9646%	\$0	\$548,899

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293	373.000	Street Light and Traffic Signal - Distribution Plant	\$15,713,800	R-293	\$0	\$15,713,800	35.8764%	\$0	\$5,637,546
294		TOTAL DISTRIBUTION PLANT	\$783,077,673		\$0	\$783,077,673		\$0	\$432,825,582
295		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
296		Distribution Plant-- Salvage & Removal - Retirements Not Classified	-\$107,407	R-296	\$0	-\$107,407	55.2230%	\$0	-\$59,313
297		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	-\$107,407		\$0	-\$107,407		\$0	-\$59,313
298		INCENTIVE COMPENSATION CAPITALIZATION							
299		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
300		GENERAL PLANT							
301	389.000	Land & Land Rights - General Plant	\$0	R-301	\$0	\$0	53.7124%	\$0	0
302	390.000	Structures & Improvements - General Plant	\$25,257,329	R-302	\$0	\$25,257,329	53.7124%	\$0	13566318
303	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$2,771,145	R-303	\$0	\$2,771,145	53.7124%	\$0	1488448
304	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$8,933,133	R-304	\$0	\$8,933,133	53.7124%	\$0	4798200
305	391.000	Office Furniture & Equipment - General Plant	\$3,820,679	R-305	\$0	\$3,820,679	53.7124%	\$0	2052178
306	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,040,608	R-306	\$0	\$3,040,608	53.7124%	\$0	1633184
307	391.020	Office Furniture & Equipment - Computer - General Plant	\$10,598,408	R-307	\$0	\$10,598,408	53.7124%	\$0	5692659
308	392.000	Transportation Equipment - Autos - General Plant	\$545,762	R-308	\$0	\$545,762	53.7124%	\$0	293142
309	392.010	Transportation Equipment - Light Trucks - General Plant	\$1,992,287	R-309	\$0	\$1,992,287	53.7124%	\$0	1070105
310	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$9,354,461	R-310	\$0	\$9,354,461	53.7124%	\$0	5024506
311	392.030	Transportation Equipment - Tractors - General Plant	\$391,140	R-311	\$0	\$391,140	53.7124%	\$0	210091
312	392.040	Transportation Equipment - Trailers - General Plant	\$917,724	R-312	\$0	\$917,724	53.7124%	\$0	492932
313	393.000	Stores Equipment - General Plant	\$450,865	R-313	\$0	\$450,865	53.7124%	\$0	242170
314	394.000	Tools, Shop, & Garage Equipment - General Plant	\$2,031,594	R-314	\$0	\$2,031,594	53.7124%	\$0	1091218
315	395.000	Laboratory Equipment - General Plant	\$3,391,807	R-315	\$0	\$3,391,807	53.7124%	\$0	1821821
316	396.000	Power Operated Equipment - General Plant	\$11,193,693	R-316	\$0	\$11,193,693	53.7124%	\$0	6012401
317	397.000	Communication Equipment - General Plant	\$34,387,825	R-317	\$0	\$34,387,825	53.7124%	\$0	18470526
318	397.010	Communication Equipment - Wolf Creek - General Plant	\$97,530	R-318	\$0	\$97,530	53.7124%	\$0	52386
319	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$4,114	R-319	\$0	\$4,114	100.0000%	\$0	4114
320	398.000	Miscellaneous Equipment - General Plant	\$144,909	R-320	\$0	\$144,909	53.7124%	\$0	77834
321	399.000	Regulatory Amortizations - General Plant	\$0	R-321	\$0	\$0	53.7124%	\$0	0
322		TOTAL GENERAL PLANT	\$119,325,013		\$0	\$119,325,013		\$0	\$64,094,233
323		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
324		Capitalized Long Term Incentive Stock Awards	\$0	R-324	\$0	\$0	53.6900%	\$0	\$0
325		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
326		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
327		General Plant - Salvage & Removal - Retirements Not Classified	-\$380,006	R-327	\$0	-\$380,006	53.7124%	\$0	-\$204,110
328		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	-\$380,006		\$0	-\$380,006		\$0	-\$204,110
329		TOTAL DEPRECIATION RESERVE	\$3,676,837,150		\$0	\$3,676,837,150		\$0	\$2,077,404,573

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
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
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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
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
Total Reserve Adjustments				\$0		\$0

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
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	\$60,009,622	28.66	13.85	14.81	0.040575	\$2,434,890
3	Accrued Vacation	\$6,523,941	28.66	344.83	-316.17	-0.866219	-\$5,651,162
4	Wolf Creek Payroll, FUTA, SUTA & FICA	\$24,819,564	28.66	25.85	2.81	0.007699	\$191,086
5	Wolf Creek O&M	\$21,797,331	28.66	25.85	2.81	0.007699	\$167,818
6	Wolf Creek Fuel	\$17,160,676	28.66	25.85	2.81	0.007699	\$132,120
7	Fuel-Coal, Freight and Unit Train Expense	\$136,205,389	28.66	20.88	7.78	0.021315	\$2,903,218
8	Fuel-Purchased Gas	\$2,109,892	28.66	28.62	0.04	0.000110	\$232
9	Fuel-Purchased Oil	\$2,651,290	28.66	8.50	20.16	0.055233	\$146,439
10	Purchased Power	\$55,666,719	28.66	30.72	-2.06	-0.005644	-\$314,183
11	Injuries & Damages	\$427,287	28.66	149.56	-120.90	-0.331233	-\$141,532
12	Pensions	\$23,995,509	28.66	51.74	-23.08	-0.063233	-\$1,517,308
13	OPEBS	\$504,440	28.66	178.44	-149.78	-0.410356	-\$207,000
14	Incentive Compensation	\$1,880,327	28.66	256.50	-227.84	-0.624219	-\$1,173,736
15	Cash Vouchers	\$158,752,257	28.66	30.00	-1.34	-0.003671	-\$582,780
16	TOTAL OPERATION AND MAINT. EXPENSE	\$512,504,244					-\$3,611,898
17	TAXES						
18	FICA - Employer Portion	\$5,362,973	28.66	13.77	14.89	0.040795	\$218,782
19	Federal & State Unemployment Taxes	\$28,590	28.66	71.00	-42.34	-0.116000	-\$3,316
20	MO Gross Receipts Taxes - 6%	\$37,766,479	13.46	72.28	-58.82	-0.161151	-\$6,086,106
21	MO Gross Receipts Taxes - 4%	\$15,248,711	13.46	39.34	-25.88	-0.070904	-\$1,081,195
22	MO Gross Receipts Taxes - Other Cities	\$9,129,929	13.46	60.94	-47.48	-0.130082	-\$1,187,639
23	Property Tax	\$51,373,233	13.46	208.84	-195.38	-0.535288	-\$27,499,475
24	TOTAL TAXES	\$118,909,915					-\$35,638,949
25	OTHER EXPENSES						
26	Sales & Use Taxes	\$23,851,317	13.46	22.00	-8.54	-0.023397	-\$558,049
27	TOTAL OTHER EXPENSES	\$23,851,317					-\$558,049
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$39,808,896
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$41,777,220	28.66	45.63	-16.97	-0.046493	-\$1,942,348
31	State Tax Offset	\$7,231,361	28.66	45.63	-16.97	-0.046493	-\$336,208
32	City Tax Offset	\$0	28.66	45.63	-16.97	-0.046493	\$0
33	Interest Expense Offset	\$69,669,745	28.66	86.55	-57.89	-0.158603	-\$11,049,831
34	TOTAL OFFSET FROM RATE BASE	\$118,678,326					-\$13,328,387
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$53,137,283

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
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	-\$16,613,239	\$936,767,302	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866	\$4,858,418	\$596,406,553	\$2,966,737	\$329,325,321	\$54,298,785	\$275,026,536
3	TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972	\$1,820,628	\$84,382,318	\$0	\$46,893,142	\$1,668,037	\$45,225,105
4	TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358	-\$2,122,068	\$51,300,430	\$0	\$28,038,999	\$12,421,053	\$15,617,946
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,273,742	\$9,442,279	\$10,831,463	\$1,218,125	\$21,491,867	\$4,295,715	\$15,710,586	\$4,811,524	\$10,899,062
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857	-\$74,785	\$32,823,095	-\$11,010,190	\$20,216,937	\$788,592	\$19,428,345
7	TOTAL SALES EXPENSES	\$470,247	\$325,308	\$144,939	-\$10,530	\$459,717	\$0	\$242,095	\$165,767	\$76,328
8	TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642	-\$19,516,904	\$141,288,503	-\$4,645,768	\$72,077,164	\$15,435,601	\$56,641,563
9	TOTAL DEPRECIATION EXPENSE	\$214,206,624	See Note (1)	See Note (1)	See Note (1)	\$214,206,624	\$6,687,496	\$122,628,467	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$22,446,386	\$0	\$22,446,386	\$1,543,742	\$23,990,128	\$0	\$16,440,897	\$0	\$16,440,897
11	TOTAL OTHER OPERATING EXPENSES	\$163,528,030	\$0	\$163,528,030	\$5,806,434	\$169,334,464	-\$60,702,056	\$58,279,825	\$0	\$58,279,825
12	TOTAL OPERATING EXPENSE	\$1,342,160,639	\$170,286,502	\$957,667,513	-\$6,476,940	\$1,335,683,699	-\$62,408,066	\$709,853,433	\$89,589,359	\$497,635,607
13	NET INCOME BEFORE TAXES	\$371,652,562	\$0	\$0	\$0	\$378,129,502	\$45,794,827	\$226,913,869	\$0	\$0
14	TOTAL INCOME TAXES	-\$17,380,041	See Note (1)	See Note (1)	See Note (1)	-\$17,380,041	\$61,120,076	\$43,740,035	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	-\$84,150,771	\$14,253,849	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$290,627,983	\$0	\$0	\$0	\$297,104,923	\$68,825,522	\$168,919,985	\$0	\$0

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

Kansas City Power Light Company
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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%	\$34,281,104	\$837,968,943		
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%	\$10,129	\$772,604		
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		-\$27,721,994	\$838,741,547		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Sales for Resale - Capacity	\$4,477,460			Rev-8		\$4,477,460	52.7400%	-\$851,605	\$1,509,807		
Rev-9	447.014	Sales for Resale - Misc Fixed	\$30,938			Rev-9		\$30,938	52.7400%	\$0	\$16,317		
Rev-10	447.020	Sales for Resale - Retail	\$12,652,127			Rev-10		\$12,652,127	55.9300%	-\$1,831,360	\$5,244,975		
Rev-11	447.030	Sales for Resale - Bulk	\$114,707,847			Rev-11		\$114,707,847	55.9300%	\$13,822,825	\$77,978,924		
Rev-12	447.030	Non-Firm Off System Sales	\$0			Rev-12		\$0	55.9300%	\$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	55.9300%	\$0	\$0		
Rev-15	450.001	Forfeited Discounts - MO	\$1,998,023			Rev-15		\$1,998,023	100.0000%	-\$271,871	\$1,726,152		
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	55.9300%	\$240,766	\$7,771,791		
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%	\$0	\$278,479		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$157,415,270					\$157,415,270		\$11,108,755	\$98,025,755		
Rev-29		TOTAL OPERATING REVENUES	\$1,713,813,201					\$1,713,813,201		-\$16,613,239	\$936,767,302		
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	-\$425,474	\$4,167,580	52.7400%	-\$488,575	\$1,709,407	\$1,408,206	\$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%	-\$5,462	\$579,046	\$0	\$579,046
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	-\$4,038,118	\$256,747,959	55.9300%	\$0	\$143,599,134	\$4,688,982	\$138,910,152
8	501.000	Fuel Expense - Oil	\$6,702,343	\$0	\$6,702,343	E-8	-\$2,090,552	\$4,611,791	55.9300%	\$0	\$2,579,375	\$0	\$2,579,375
9	501.000	Fuel Expense - Gas	\$937,848	\$0	\$937,848	E-9	-\$418,750	\$519,098	55.9300%	\$0	\$290,332	\$0	\$290,332
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	\$1,353,955	\$6,910,279	55.9300%	\$0	\$3,864,919	\$0	\$3,864,919
13	501.400	Fuel Expense - Residuals	\$448,443	\$0	\$448,443	E-13	-\$166,591	\$281,852	55.9300%	\$0	\$157,640	\$0	\$157,640
14	501.500	Fuel Handling - Coal	\$0	\$0	\$0	E-14	\$0	\$0	55.9300%	\$0	\$0	\$0	\$0
15	502.000	Steam Operating Expense	\$22,115,124	\$12,353,153	\$9,761,971	E-15	-\$399,852	\$21,715,272	52.7400%	\$0	\$11,452,635	\$6,304,171	\$5,148,464
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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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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	-\$195,844	\$7,323,345	52.7400%	\$0	\$3,862,332	\$3,087,732	\$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	-\$132,753	\$10,876,142	52.7400%	\$546,910	\$6,282,987	\$2,757,196	\$3,525,791
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	-\$17	\$176,850	52.7400%	\$0	\$93,271	\$261	\$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	55.9300%	\$0	\$41,546	\$0	\$41,546
29	509.000	Amort of SO2 Allowances - Allocated	\$0	\$0	\$0	E-29	\$0	\$0	55.9300%	\$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	55.9300%	\$0	\$0	\$0	\$0
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$316,418,595	\$35,230,437	\$281,188,158		-\$6,513,996	\$309,904,599		\$54,544	\$172,076,911	\$18,246,548	\$153,830,363
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$5,739,150	\$3,467,782	\$2,271,368	E-35	-\$30,811	\$5,708,339	52.7400%	\$0	\$3,010,578	\$1,769,709	\$1,240,869
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	-\$348,581	\$7,130,844	52.7400%	\$0	\$3,760,807	\$832,722	\$2,928,085
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	\$6,827,801	\$34,830,325	52.7400%	\$6,109	\$18,375,622	\$5,282,622	\$13,093,000
42	512.000	Maintenance Iatan 1&2 100% MO	\$78,010	\$0	\$78,010	E-42	\$0	\$78,010	100.0000%	\$73,044	\$151,054	\$0	\$151,054
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	-\$3,164,512	\$5,552,358	52.7400%	\$0	\$2,928,313	\$992,103	\$1,936,210
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	-\$66,825	\$322,134	52.7400%	\$0	\$169,894	\$34,057	\$135,837
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		\$3,217,072	\$53,846,433		\$79,153	\$28,620,691	\$8,911,213	\$19,709,478
51		TOTAL STEAM POWER GENERATION	\$367,047,956	\$52,692,145	\$314,355,811		-\$3,296,924	\$363,751,032		\$133,697	\$200,697,602	\$27,157,761	\$173,539,841
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	-\$201,460	\$7,168,304	52.7400%	\$0	\$3,780,563	\$3,176,261	\$604,302
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$26,824,079	\$0	\$26,824,079	E-55	\$3,858,338	\$30,682,417	55.9300%	\$0	\$17,160,676	\$0	\$17,160,676
56	518.100	Nuclear Fuel Expense - Oil	\$299,239	\$0	\$299,239	E-56	-\$170,658	\$128,581	55.9300%	\$0	\$71,915	\$0	\$71,915
57	518.200	Prod Nuclear - Disposal Cost	\$0	\$0	\$0	E-57	\$0	\$0	55.9300%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,806,299	\$2,191,265	\$615,034	E-58	-\$70,928	\$2,735,371	52.7400%	\$0	\$1,442,635	\$1,118,266	\$324,369
59	520.000	Steam Expense	\$16,831,946	\$10,463,130	\$6,368,816	E-59	-\$338,675	\$16,493,271	52.7400%	\$0	\$8,698,552	\$5,339,638	\$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	-\$44,900	\$1,304,161	52.7400%	\$0	\$687,815	\$707,905	-\$20,090
62	524.000	Misc. Nuclear Power Expenses - Allocated	\$30,700,088	\$12,133,890	\$18,566,198	E-62	\$1,764,325	\$32,464,413	52.7400%	\$186,194	\$17,307,926	\$7,329,919	\$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	-\$591,756	-\$4,029,823	52.7400%	\$0	-\$2,125,329	\$0	-\$2,125,329
69	524.950	Refueling Outage Amort - 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		\$4,204,286	\$90,271,807		\$281,993	\$48,370,681	\$17,671,989	\$30,698,692
74		MAINTENANCE - NP											
75	528.000	Prod Nuclear Maint - Suprv & Engineering	\$7,119,630	\$2,972,170	\$4,147,460	E-75	-\$96,204	\$7,023,426	52.7400%	\$0	\$3,704,154	\$1,516,784	\$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	-\$67,744	\$2,562,424	52.7400%	-\$146,353	\$1,205,070	\$1,068,063	\$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	\$1,064,549	\$12,979,769	52.7400%	\$1,976,372	\$8,821,903	\$1,574,907	\$7,246,996
80	530.950	Refueling Outage Maint Amortization	-\$3,320,370	\$0	-\$3,320,370	E-80	-\$1,381,398	-\$4,701,768	52.7400%	\$0	-\$2,479,712	\$0	-\$2,479,712
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	-\$58,942	\$6,400,977	52.7400%	\$0	\$3,375,875	\$929,292	\$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	-\$40,243	\$2,958,567	52.7400%	\$0	\$1,560,348	\$634,478	\$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		-\$579,982	\$25,721,619		\$2,551,047	\$15,406,890	\$5,723,524	\$9,683,366
89		TOTAL NUCLEAR POWER GENERATION	\$112,369,122	\$42,450,312	\$69,918,810		\$3,624,304	\$115,993,426		\$2,833,040	\$63,777,571	\$23,395,513	\$40,382,058
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	-\$3,791	\$96,677	52.7400%	\$0	\$50,987	\$42,874	\$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	55.9300%	\$0	\$0	\$0	\$0
100	547.000	Other Fuel Expense - Gas	\$7,630,133	\$0	\$7,630,133	E-100	-\$4,376,853	\$3,253,280	55.9300%	\$0	\$1,819,560	\$0	\$1,819,560
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	55.9300%	\$0	\$0	\$0	\$0
103	547.100	Fuel Handling	\$66,590	\$26,368	\$40,222	E-103	-\$853	\$65,737	55.9300%	\$0	\$36,767	\$14,271	\$22,496
104	548.000	Other Power Generation Expense	\$1,010,721	\$681,377	\$329,344	E-104	-\$22,055	\$988,666	52.7400%	\$0	\$521,422	\$347,726	\$173,696
105	549.000	Misc Other Power Generation Expense	\$1,284,596	\$346,225	\$938,371	E-105	-\$11,207	\$1,273,389	52.7400%	\$0	\$671,585	\$176,688	\$494,897
106		TOTAL OTHER POWER OPERATION	\$9,359,892	\$1,137,983	\$8,221,909		-\$3,682,143	\$5,677,749		\$0	\$3,100,321	\$581,559	\$2,518,762
107		OTHER POWER MAINTENANCE											
108	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc	\$51,160	\$49,056	\$2,104	E-108	-\$1,075	\$50,085	52.7400%	\$0	\$26,415	\$25,035	\$1,380
109	552.000	Other General Maintenance - Structures	\$105,209	\$19,338	\$85,871	E-109	\$44,248	\$149,457	52.7400%	\$0	\$78,824	\$9,869	\$68,955
110	553.000	Other General Maintenance - General Plant	\$1,972,666	\$923,221	\$1,049,445	E-110	\$53,261	\$2,025,927	52.7400%	\$0	\$1,068,473	\$471,146	\$597,327
111	554.000	Other General Maintenance - Misc. Other General Plant	\$29,274	\$2,204	\$27,070	E-111	\$2,783	\$32,057	52.7400%	\$0	\$16,907	\$1,125	\$15,782
112		TOTAL OTHER POWER MAINTENANCE	\$2,158,309	\$993,819	\$1,164,490		\$99,217	\$2,257,526		\$0	\$1,190,619	\$507,175	\$683,444
113		TOTAL OTHER POWER GENERATION	\$11,518,201	\$2,131,802	\$9,386,399		-\$3,582,926	\$7,935,275		\$0	\$4,290,940	\$1,088,734	\$3,202,206
114		OTHER POWER SUPPLY EXPENSES											
115	555.000	Purchased Power - Energy	\$89,593,106	\$0	\$89,593,106	E-115	\$11,243,356	\$100,836,462	55.9300%	\$0	\$56,397,833	\$0	\$56,397,833
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	-\$48,705	\$1,840,029	52.7400%	\$0	\$970,431	\$767,891	\$202,540
119	557.000	Prod - Other - Other Expenses	\$6,165,816	\$3,701,311	\$2,464,505	E-119	-\$115,487	\$6,050,329	52.7400%	\$0	\$3,190,944	\$1,888,886	\$1,302,058
120		TOTAL OTHER POWER SUPPLY EXPENSES	\$100,612,856	\$5,206,010	\$95,406,846		\$8,113,964	\$108,726,820		\$0	\$60,559,208	\$2,656,777	\$57,902,431
121		TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866		\$4,858,418	\$596,406,553		\$2,966,737	\$329,325,321	\$54,298,785	\$275,026,536
122		TRANSMISSION EXPENSES											
123		OPERATION - TRANSMISSION EXP.											
124	560.000	Transmission Oper - Suprv & Engineering	\$780,753	\$517,054	\$263,699	E-124	-\$51,945	\$728,808	52.7400%	\$0	\$384,374	\$263,868	\$120,506
125	561.000	Transmission Oper - Load Dispatch	\$7,768,229	\$625,526	\$7,142,703	E-125	-\$969,713	\$6,798,516	55.9300%	\$0	\$3,802,410	\$338,533	\$3,463,877
126	562.000	Transmission Oper - Station Expenses	\$583,203	\$492,232	\$90,971	E-126	-\$15,933	\$567,270	52.7400%	\$0	\$299,178	\$251,200	\$47,978
127	563.000	Transmission Oper - Overhead Line Expenses	\$164,780	\$8,975	\$155,805	E-127	-\$291	\$164,489	52.7400%	\$0	\$86,752	\$4,580	\$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	\$2,950,754	\$61,333,700	55.9300%	\$0	\$34,303,938	\$0	\$34,303,938
130	566.000	Misc. Transmission Expense	\$2,408,236	\$967,910	\$1,440,326	E-130	\$5,738	\$2,413,974	52.7400%	\$0	\$1,273,130	\$493,952	\$779,178
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	-\$145,312	\$6,786,552	55.9300%	\$0	\$3,795,719	\$0	\$3,795,719
133		TOTAL OPERATION - TRANSMISSION EXP.	\$79,434,022	\$2,611,697	\$76,822,325		\$1,773,298	\$81,207,320		\$0	\$45,218,650	\$1,352,133	\$43,866,517
134		MAINTENANCE - TRANSMISSION EXP.											
135	568.000	Transmission Maint - Suprv & Engineering	\$33,907	\$33,789	\$118	E-135	-\$1,158	\$32,749	52.7400%	\$0	\$17,271	\$17,243	\$28
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	-\$40,856	\$767,454	52.7400%	\$0	\$404,755	\$269,721	\$135,034
138	571.000	Transmission Maint - Overhead Lines	\$2,365,800	\$56,572	\$2,299,228	E-138	-\$63,152	\$2,292,648	52.7400%	\$0	\$1,209,142	\$28,870	\$1,180,272
139	572.000	Transmission Maint - Underground Lines	-\$76,170	\$137	-\$76,307	E-139	\$151,569	\$75,399	52.7400%	\$0	\$39,765	\$0	\$39,695
140	573.000	Transmission Maint - Misc Trans Plant	\$5,821	\$0	\$5,821	E-140	\$927	\$6,748	52.7400%	\$0	\$3,559	\$0	\$3,559

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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		\$47,330	\$3,174,998		\$0	\$1,674,492	\$315,904	\$1,358,588
143		TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972		\$1,820,628	\$84,382,318		\$0	\$46,893,142	\$1,668,037	\$45,225,105
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	-\$263,912	\$2,730,358	55.2230%	\$0	\$1,507,786	\$848,194	\$659,592
147	581.000	Distribution Oper - Load Dispatch	\$1,053,598	\$1,030,823	\$22,775	E-147	-\$33,366	\$1,020,232	55.2230%	\$0	\$563,403	\$550,826	\$12,577
148	582.000	Distribution Oper - Station Expenses	\$144,729	\$67,146	\$77,583	E-148	-\$2,173	\$142,556	61.4000%	\$0	\$87,529	\$39,893	\$47,636
149	583.000	Distribution Oper - Overhead Line Expenses	\$1,573,690	\$1,508,174	\$65,516	E-149	-\$48,817	\$1,524,873	55.8399%	\$0	\$851,487	\$814,903	\$36,584
150	584.000	Distribution Oper - Underground Line Expenses	\$3,136,234	\$865,232	\$2,271,002	E-150	-\$28,006	\$3,108,228	52.2244%	\$0	\$1,623,253	\$437,236	\$1,186,017
151	585.000	Distribution Oper - Street Light & Signal Expenses	\$9,986	\$8,172	\$1,814	E-151	-\$265	\$9,721	35.8764%	\$0	\$3,488	\$2,837	\$651
152	586.000	Distribution Oper - Meters Expense	\$2,170,376	\$2,738,161	-\$567,785	E-152	-\$88,630	\$2,081,746	49.8293%	\$0	\$1,037,320	\$1,320,243	-\$282,923
153	587.000	Distribution Oper - Customer Install Expense	\$358,549	\$342,733	\$15,816	E-153	-\$11,094	\$347,455	59.2849%	\$0	\$205,988	\$196,612	\$9,376
154	588.000	Distribution Oper - Misc. Distribution Expense	\$13,550,672	\$6,114,894	\$7,435,778	E-154	-\$197,973	\$13,352,699	55.2230%	\$0	\$7,373,761	\$3,267,525	\$4,106,236
155	589.000	Distribution Oper - Rents	\$52,807	\$5,211	\$47,596	E-155	-\$169	\$52,638	55.2230%	\$0	\$29,068	\$2,784	\$26,284
156		TOTAL OPERATION - DIST. EXPENSES	\$25,044,911	\$14,267,868	\$10,777,043		-\$674,405	\$24,370,506		\$0	\$13,283,083	\$7,481,053	\$5,802,030
157		MAINTENANCE - DISTRIB. EXPENSES											
158	590.000	Distribution Maint - Suprv & Engineering	\$184,290	\$176,777	\$7,513	E-158	-\$8,147	\$176,143	55.2230%	\$0	\$97,272	\$94,462	\$2,810
159	591.000	Distribution Maint - Structures	\$106,591	\$588	\$106,003	E-159	-\$99,720	\$6,871	56.4531%	\$0	\$3,879	\$321	\$3,558
160	592.000	Distribution Maint - Station Equipment	\$825,026	\$590,576	\$234,450	E-160	-\$5,002	\$820,024	61.4000%	\$0	\$503,494	\$350,876	\$152,618
161	593.000	Distribution Maint - Overhead Lines	\$20,892,634	\$5,645,272	\$15,247,362	E-161	-\$1,013,129	\$19,879,505	55.8399%	\$0	\$11,100,696	\$3,050,279	\$8,050,417
162	594.000	Distribution Maint - Underground Lines	\$2,505,531	\$1,571,308	\$934,223	E-162	-\$144,031	\$2,361,500	52.2244%	\$0	\$1,233,279	\$794,044	\$439,235
163	595.000	Distribution Maint - Line Transformers	\$255,271	\$160,997	\$94,274	E-163	-\$43,591	\$211,680	57.2592%	\$0	\$121,206	\$89,202	\$32,004
164	596.000	Distribution Maint - Street Light & Signals	\$1,216,229	\$397,011	\$819,218	E-164	-\$159,284	\$1,056,945	35.8764%	\$0	\$379,194	\$137,823	\$241,371
165	597.000	Distribution Maint - Meters	\$366,392	\$165,300	\$201,092	E-165	-\$33,003	\$333,389	49.8283%	\$0	\$166,122	\$79,700	\$86,422
166	598.000	Distribution Maint - Misc. Distribution Pln	\$2,025,623	\$642,443	\$1,383,180	E-166	\$58,244	\$2,083,867	55.2230%	\$0	\$1,150,774	\$343,293	\$807,481
167		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$28,377,587	\$9,350,272	\$19,027,315		-\$1,447,663	\$26,929,924		\$0	\$14,755,916	\$4,940,000	\$9,815,916
168		TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358		-\$2,122,068	\$51,300,430		\$0	\$28,038,999	\$12,421,053	\$15,617,946
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	-\$50,544	\$545,876	52.6618%	\$0	\$287,468	\$183,688	\$103,780
171	902.000	Customer Accounts Expense - Meter Reading	\$4,574,355	\$819,722	\$3,754,633	E-171	\$180,233	\$4,754,588	52.6618%	\$0	\$2,503,852	\$417,708	\$2,086,144
172	903.000	Customer Accounts Expense - Records & Collection	\$13,363,911	\$7,797,864	\$5,566,047	E-172	-\$187,326	\$13,176,585	52.6618%	\$0	\$6,939,027	\$3,973,575	\$2,965,452
173	903.000	Customer Accounts Expense - Interest on Deposits 100% MO	\$0	\$0	\$0	E-173	\$204,625	\$204,625	100.0000%	\$0	\$204,625	\$0	\$204,625
174	904.000	Uncollectible Accounts - 100% MO	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$4,295,715	\$4,295,715	\$0	\$4,295,715
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	\$1,071,137	\$2,810,193	52.6618%	\$0	\$1,479,899	\$236,553	\$1,243,346
177		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,273,742	\$9,442,279	\$10,831,463		\$1,218,125	\$21,491,867		\$4,295,715	\$15,710,586	\$4,811,524	\$10,899,062
178		CUSTOMER SERVICE & INFO. EXP.											
179	907.000	Customer Service - Supervision	\$119,232	\$106,212	\$13,020	E-179	-\$3,438	\$115,794	52.6618%	\$0	\$60,980	\$54,123	\$6,857
180	908.000	Customer Assistance Expenses - Allocated	\$1,277,865	\$253,722	\$1,024,143	E-180	-\$8,213	\$1,269,652	52.6618%	\$121,989	\$790,610	\$129,289	\$661,321
181	908.000	Customer Assistance Expenses - DSM - MO	\$6,905,355	\$0	\$6,905,355	E-181	\$0	\$6,905,355	100.0000%	\$3,304,889	\$10,210,244	\$0	\$10,210,244

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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	\$364,369	\$19,887,621	E-184	-\$11,794	\$20,240,196	100.0000%	-\$19,887,621	\$352,575	\$352,575	\$0
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	-\$51,340	\$1,028,347	52.6618%	\$0	\$541,546	\$252,605	\$288,941
188	910.000	Misc Customer Accounts & Solar Rebates - MO	\$2,735,002	\$0	\$2,735,002	E-188	\$0	\$2,735,002	100.0000%	\$5,450,553	\$8,185,555	\$0	\$8,185,555
189		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857		-\$74,785	\$32,823,095		-\$11,010,190	\$20,216,937	\$788,592	\$19,428,345
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	-\$10,621	\$462,505	52.6618%	\$0	\$243,563	\$167,204	\$76,359
193	913.000	Sales Advertising Expense	-\$33,152	-\$2,819	-\$33	E-193	\$91	-\$3,061	52.6618%	\$0	-\$1,612	-\$1,437	-\$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		-\$10,530	\$459,717		\$0	\$242,095	\$165,767	\$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	-\$3,718,179	\$31,420,952	53.3408%	\$0	\$16,760,187	\$14,761,327	\$1,998,860
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	-\$51,514	-\$965,336	55.9300%	-\$43,030	-\$582,942	-\$1,194	-\$581,748
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	-\$1,817,296	-\$14,669,930	55.9300%	\$0	-\$8,204,892	-\$314,708	-\$7,890,184
205	923.000	Outside Services Employed - Allocated	\$12,070,171	\$0	\$12,070,171	E-205	-\$1,407,667	\$10,662,504	55.9300%	-\$3,597,862	\$2,365,676	\$0	\$2,365,676
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	-\$424,005	\$3,999,087	53.7124%	\$0	\$2,148,006	\$0	\$2,148,006
209	925.000	Injuries and Damages	\$9,626,308	\$22,758	\$9,603,550	E-209	-\$2,288,786	\$7,337,522	53.3408%	\$0	\$3,913,893	\$11,746	\$3,902,147
210	926.000	Employee Pensions	\$46,424,934	-\$12,566	\$46,437,500	E-210	-\$1,451,811	\$44,973,123	53.3408%	\$0	\$23,989,023	-\$6,486	\$23,995,509
211	926.000	Employee Benefits - OPEB - Allocated	\$5,396,816	\$0	\$5,396,816	E-211	-\$4,451,124	\$945,692	53.3408%	\$0	\$504,440	\$0	\$504,440
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	\$1,622,371	\$31,327,913	53.3408%	\$0	\$16,710,559	\$0	\$16,710,559
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	-\$49,271	\$1,043,051	52.7400%	\$0	\$550,105	\$0	\$550,105
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	-\$26,670	\$1,832,835	100.0000%	\$7,015	\$1,839,850	\$867,371	\$972,479
220	928.012	Reg Commission Expense - KS Proceedings - 100% KS	\$1,183,423	\$823,954	\$359,469	E-220	-\$28,939	\$1,154,484	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	-\$214	\$1,753,140	52.7400%	-\$1,169,266	-\$244,660	\$3,371	-\$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	-\$844,320	\$5,136,417	55.9300%	\$0	\$2,872,798	\$4,261	\$2,868,537
229	931.000	Admin & General Expense - Rents - Allocated	\$3,600,077	\$0	\$3,600,077	E-229	\$366,521	\$3,966,598	56.1000%	\$396,329	\$2,621,590	\$0	\$2,621,590
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		-\$18,900,214	\$134,950,298		-\$5,785,768	\$67,532,762	\$15,325,688	\$52,207,074
234		MAINT., ADMIN. & GENERAL EXP.											
235	935.000	Maintenance of General Plant	\$6,954,895	\$211,478	\$6,743,417	E-235	-\$616,690	\$6,338,205	53.7124%	\$1,140,000	\$4,544,402	\$109,913	\$4,434,489
236		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$6,954,895	\$211,478	\$6,743,417		-\$616,690	\$6,338,205		\$1,140,000	\$4,544,402	\$109,913	\$4,434,489
237		TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642		-\$19,516,904	\$141,288,503		-\$4,645,768	\$72,077,164	\$15,435,601	\$56,641,563
238		DEPRECIATION EXPENSE											
239	403.000	Depreciation Expense, Dep. Exp.	\$212,293,688	See note (1)	See note (1)	E-239	See note (1)	\$212,293,688	53.7124%	\$8,600,432	\$122,628,467	See note (1)	See note (1)
240	403.001	Depreciation LaCygne	\$1,912,936			E-240		\$1,912,936	100.0000%	-\$1,912,936	\$0		
241		TOTAL DEPRECIATION EXPENSE	\$214,206,624	\$0	\$0		\$0	\$214,206,624		\$6,687,496	\$122,628,467	\$0	\$0
242		AMORTIZATION EXPENSE											
243	404.000	Amortization - Limited Term Plant - Allocated	\$1,832,008	\$0	\$1,832,008	E-243	\$76,744	\$1,908,752	53.7124%	\$0	\$1,025,237	\$0	\$1,025,237
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	\$1,466,998	\$26,603,836	53.7124%	\$0	\$14,289,559	\$0	\$14,289,559
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		\$1,543,742	\$23,990,128		\$0	\$16,440,897	\$0	\$16,440,897
256		OTHER OPERATING EXPENSES											
257	408.120	Property Tax	\$90,645,096	\$0	\$90,645,096	E-257	\$5,005,505	\$95,650,601	53.7124%	\$0	\$51,376,233	\$0	\$51,376,233
258	408.140	Payroll Tax, incl Unemployment	\$11,886,079	\$0	\$11,886,079	E-258	\$800,929	\$12,687,008	53.3408%	\$0	\$6,767,352	\$0	\$6,767,352
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		\$5,806,434	\$169,334,464		-\$60,702,056	\$58,279,825	\$0	\$58,279,825
264		TOTAL OPERATING EXPENSE	\$1,342,160,639	\$170,286,502	\$957,667,513		-\$6,476,940	\$1,335,683,699		-\$62,408,066	\$709,853,433	\$89,589,359	\$497,635,607
265		NET INCOME BEFORE TAXES	\$371,652,562					\$378,129,502		\$45,794,827	\$226,913,869		

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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%	\$61,120,076	\$43,740,035	See note (1)	See note (1)
268		TOTAL INCOME TAXES	-\$17,380,041					-\$17,380,041		\$61,120,076	\$43,740,035		
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%	-\$84,519,997	\$14,826,574	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%	-\$350,660	-\$350,660		
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		-\$84,150,771	\$14,253,849		
277		NET OPERATING INCOME	<u>\$290,627,983</u>					<u>\$297,104,923</u>		<u>\$68,825,522</u>	<u>\$168,919,985</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	\$34,281,104	\$34,281,104
	1. Adjustment for Billing Corrections (Bocklage & Stahlman)		\$0	\$0		\$0	\$614,053	
	2. Large Customer Annualization (Bocklage)		\$0	\$0		\$0	\$2,431,440	
	3. MEEIA Cycle 2, Weather Normalization and 365 Day Adjustment (Bocklage & Stahlman)		\$0	\$0		\$0	\$2,745,508	
	4. Adjustment for Large General Rate Switching (Stahlman)		\$0	\$0		\$0	\$7,022,240	
	5. Adjustment for Large Power Manual Bill (Bocklage)		\$0	\$0		\$0	\$2,266,250	
	6. Adjustment for Customer Growth (Stahlman & Young)		\$0	\$0		\$0	-\$631,935	
	7. Adjustment for change in rates (Stahlman)		\$0	\$0		\$0	\$57,008,304	
	8. Adjustment to remove DSIM and Mpower		\$0	\$0		\$0	-\$18,295,387	
	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	
	13. To remove EDR (Stahlman)		\$0	\$0		\$0	\$793,753	
	14. To add EDR (Stahlman)		\$0	\$0		\$0	-\$2,959,208	
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	\$10,129	\$10,129
	1. To amortize regulatory liability associated with excess off-system sales margins (Lyons)		\$0	\$0		\$0	\$10,129	
Rev-8	Sales for Resale - Capacity	447.012	\$0	\$0	\$0	\$0	-\$851,605	-\$851,605
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons)		\$0	\$0		\$0	-\$851,605	
Rev-10	Sales for Resale - Retail	447.020	\$0	\$0	\$0	\$0	-\$1,831,360	-\$1,831,360
	1. Adjustment to annualize Firm Sales (Energy) (Lyons)		\$0	\$0		\$0	-\$1,831,360	
Rev-11	Sales for Resale - Bulk	447.030	\$0	\$0	\$0	\$0	\$13,822,825	\$13,822,825
	1. Adjustment to annualize Non-Firm Off-system Sales (Lyons)		\$0	\$0		\$0	\$15,377,510	
	2. Adjustment to annualize Transmission Congestion Rights -- see Adjustment Rev- 11. 6 and Rev- 11.7(Lyons)		\$0	\$0		\$0	\$0	

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	3. Adjustment to Revenue Neutral Uplift Charges (Lyons)		\$0	\$0		\$0	\$72,247	
	4. Adjustment to annualize Ancillary Services (Lyons)		\$0	\$0		\$0	\$269,895	
	5. Adjustment to annualize Market to Market Sales (Lyons)		\$0	\$0		\$0	-\$24,420	
	6. Adjustment to eliminate the test year levels for Transmission Congestion Rights (Lyons)		\$0	\$0		\$0	-\$1,872,407	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-15	Forfeited Discounts - MO	450.001	\$0	\$0	\$0	\$0	-\$271,871	-\$271,871
	1. To remove Gross Receipts Tax (Young)		\$0	\$0		\$0	-\$131,892	
	2. To annualize forfeited discounts (Young)		\$0	\$0		\$0	-\$139,979	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$240,766	\$240,766
	1. To annualize Transmission Revenue (Lyons)		\$0	\$0		\$0	\$128,223	
	2. To reflect an annual amount of a 2 year amortization of the MISO transmission revenues per FERC ER 14-1174 (Jan 2016) starting in June 2017 ending May 2019 (Lyons)		\$0	\$0		\$0	\$112,543	
E-4	Steam Ops - Superv & Engineering	500.000	-\$89,318	-\$336,156	-\$425,474	\$0	-\$488,575	-\$488,575
	1. To annualize payroll expense (Young)		-\$89,318	\$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	-\$5,462	-\$5,462
	1. To adjust for Iatan 2 & Common 3 year Oct 2015 to Sept 2018 (Taylor)		\$0	\$0		\$0	\$119,178	
	2. To annualize 3 year amortization of 2011 Missouri river flood insurance reimbursement Oct 2015 to Sept 2018 (Majors)		\$0	\$0		\$0	-\$124,640	
E-7	Fuel Expense - Coal	501.000	-\$280,444	-\$3,757,674	-\$4,038,118	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$280,444	\$0		\$0	\$0	
	2. Adjustment to include an annualized level of coal expense (Lyons)		\$0	-\$4,894,944		\$0	\$0	
	3. Adjustment to include an annualized level of unit train maintenance (Lyons)		\$0	\$1,717,416		\$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	-\$2,090,552	-\$2,090,552	\$0	\$0	\$0

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	1. Adjustment to include an annualized level of start up oil (Lyons)		\$0	-\$2,090,552		\$0	\$0	
E-9	Fuel Expense - Gas	501.000	\$0	-\$418,750	-\$418,750	\$0	\$0	\$0
	1. Adjustment to include an annualized level of start up natural gas (Lyons)		\$0	-\$418,750		\$0	\$0	
E-12	Fuel Expense - Additives	501.300	\$0	\$1,353,955	\$1,353,955	\$0	\$0	\$0
	1. Adjustment to include an annualized level of lime, limestone, sulfur, and PAC (Lyons)		\$0	\$974,153		\$0	\$0	
	2. Adjustment to include an annualized level of ammonia (Lyons)		\$0	\$379,802		\$0	\$0	
E-13	Fuel Expense - Residuals	501.400	\$0	-\$166,591	-\$166,591	\$0	\$0	\$0
	1. Adjustment to include an annualized level of residuals (Lyons)		\$0	-\$166,591		\$0	\$0	
E-15	Steam Operating Expense	502.000	-\$399,852	\$0	-\$399,852	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$399,852	\$0		\$0	\$0	
E-18	Steam Operating Electric Expense	505.000	-\$195,844	\$0	-\$195,844	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$195,844	\$0		\$0	\$0	
E-21	Misc. Other Power Expenses	506.000	-\$174,880	\$42,127	-\$132,753	\$0	\$546,910	\$546,910
	1. To annualize payroll expense (Young)		-\$174,880	\$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	-\$1,074		\$0	\$0	
	5. To annualize Information Technology expense (Lyons)		\$0	\$43,204		\$0	\$0	
	6. To amortize LaCygne Obsolete Inventory over 5-years agreed to in Case No. ER-2014-0370 Oct 2015 through Sept 2020 (Featherstone)		\$0	\$0		\$0	\$71,336	
E-25	Steam Operating Expense Rents	507.000	-\$17	\$0	-\$17	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$17	\$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	-\$112,247	\$81,436	-\$30,811	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$112,247	\$0		\$0	\$0	
	2. To normalize production plant maintenance expense (Taylor)		\$0	\$81,436		\$0	\$0	

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E-38	Maintenance of Structures	511.000	-\$52,817	-\$295,764	-\$348,581	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$52,817	\$0		\$0	\$0	
	2. To normalize production plant maintenance expense (Taylor)		\$0	-\$295,764		\$0	\$0	
E-41	Maintenance of Boiler Plant	512.000	-\$335,059	\$7,162,860	\$6,827,801	\$0	\$6,109	\$6,109
	1. To annualize payroll expense (Young)		-\$335,059	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$6,109	
	3. To normalize production plant maintenance expense (Taylor)		\$0	\$7,162,860		\$0	\$0	
E-42	Maintenance latan 1&2 100% MO	512.000	\$0	\$0	\$0	\$0	\$73,044	\$73,044
	1. To adjust for latan 2 & Common Tracker 3 year Amort Oct 2015 to Sept 2018 (Taylor)		\$0	\$0		\$0	\$73,044	
E-44	Maintenance of Electric Plant	513.000	-\$62,926	-\$3,101,586	-\$3,164,512	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$62,926	\$0		\$0	\$0	
	2. To normalize production plant maintenance expense (Taylor)		\$0	-\$3,101,586		\$0	\$0	
E-47	Maintenance of Misc. Steam Plant	514.000	-\$2,160	-\$64,665	-\$66,825	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$2,160	\$0		\$0	\$0	
	2. To normalize production plant maintenance expense (Taylor)		\$0	-\$64,665		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineering	517.000	-\$201,460	\$0	-\$201,460	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$201,460	\$0		\$0	\$0	
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$3,858,338	\$3,858,338	\$0	\$0	\$0
	1. Adjustment to include an annualized level of nuclear fuel expense (Lyons)		\$0	\$3,858,338		\$0	\$0	
E-56	Nuclear Fuel Expense - Oil	518.100	\$0	-\$170,658	-\$170,658	\$0	\$0	\$0
	1. Adjustment to include an annualized level of Wolf Creek oil (Lyons)		\$0	-\$170,658		\$0	\$0	
E-58	Coolants and Water	519.000	-\$70,928	\$0	-\$70,928	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$70,928	\$0		\$0	\$0	
E-59	Steam Expense	520.000	-\$338,675	\$0	-\$338,675	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$338,675	\$0		\$0	\$0	
E-60	Steam Expense - Mid-Cycle Outage - MO	520.000	\$0	\$0	\$0	\$0	\$59,018	\$59,018

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	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$59,018	
E-61	Electric Expense	523.000	-\$44,900	\$0	-\$44,900	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$44,900	\$0		\$0	\$0	
E-62	Misc. Nuclear Power Expenses - Allocated	524.000	\$1,764,325	\$0	\$1,764,325	\$0	\$186,194	\$186,194
	1. To annualize payroll expense (Young)		\$1,764,325	\$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	-\$591,756	-\$591,756	\$0	\$0	\$0
	1. To adjust for Wolf Creek Refueling Amortization 5 year Feb 2013 through Jan 2018 (Taylor)		\$0	-\$591,756		\$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 5 year Oct 2015 to 2020 (Taylor)		\$0	\$0		\$0	\$36,781	
E-75	Prod Nuclear Maint - Suprv & Engineering	528.000	-\$96,204	\$0	-\$96,204	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$96,204	\$0		\$0	\$0	
	2. To normalize Wolf Creek production plant maintenance expense (Taylor)		\$0	\$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	-\$67,744	\$0	-\$67,744	\$0	-\$146,353	-\$146,353
	1. To annualize payroll expense (Young)		-\$67,744	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$146,353	
	3. To normalize Wolf Creek production plant maintenance expense (Taylor)		\$0	\$0		\$0	\$0	
E-79	Prod Nuclear Maint - Maint Reactor Plant	530.000	\$1,064,549	\$0	\$1,064,549	\$0	\$1,976,372	\$1,976,372
	1. To annualize payroll expense (Young)		\$1,064,549	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$1,976,372	
	3. To normalize Wolf Creek production plant maintenance expense (Taylor)		\$0	\$0		\$0	\$0	
E-80	Refueling Outage Maint Amortization	530.950	\$0	-\$1,381,398	-\$1,381,398	\$0	\$0	\$0
	1. To adjust for Wolf Creek Refueling Amortization 5 year Feb 2013 through Jan 2018 (Taylor)		\$0	-\$1,381,398		\$0	\$0	
E-81	Refueling Outage Maint Amortization - MO	530.950	\$0	\$0	\$0	\$0	\$332,867	\$332,867

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	1. To adjust for Wolf Creek Mid-Cycle Outage Amortization 5 year 2015 to 2020 (Taylor)		\$0	\$0		\$0	\$332,867	
E-84	Prod Nuclear Maint - Electric Plant	531.000	-\$58,942	\$0	-\$58,942	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$58,942	\$0		\$0	\$0	
	2. To normalize Wolf Creek production plant maintenance expense (Taylor)		\$0	\$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	-\$40,243	\$0	-\$40,243	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$40,243	\$0		\$0	\$0	
	2. To normalize Wolf Creek production plant maintenance expense (Taylor)		\$0	\$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	-\$2,719	-\$1,072	-\$3,791	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$2,719	\$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	
E-100	Other Fuel Expense - Gas	547.000	\$0	-\$4,376,853	-\$4,376,853	\$0	\$0	\$0
	1. Adjustment to include an annualized level of natural gas expense (volumetric) (Lyons)		\$0	-\$5,039,351		\$0	\$0	
	2. Adjustment to include an annualized level of natural gas expense (transportation) (Lyons)		\$0	\$662,498		\$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	-\$853	\$0	-\$853	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$853	\$0		\$0	\$0	
E-104	Other Power Generation Expense	548.000	-\$22,055	\$0	-\$22,055	\$0	\$0	\$0

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	1. To annualize payroll expense (Young)		-\$22,055	\$0		\$0	\$0	
E-105	Misc Other Power Generation Expense	549.000	-\$11,207	\$0	-\$11,207	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,207	\$0		\$0	\$0	
E-108	Other Maint - Suprv & Engineering - Structures, General & Misc	551.000	-\$1,588	\$513	-\$1,075	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,588	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$174		\$0	\$0	
	3. To normalize Other production plant maintenance expense (Taylor)		\$0	\$687		\$0	\$0	
E-109	Other General Maintenance - Structures	552.000	-\$626	\$44,874	\$44,248	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$626	\$0		\$0	\$0	
	2. To normalize Other production plant maintenance expense (Taylor)		\$0	\$44,874		\$0	\$0	
E-110	Other General Maintenance - General Plant	553.000	-\$29,883	\$83,144	\$53,261	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$29,883	\$0		\$0	\$0	
	2. To normalize Other production plant maintenance expense (Taylor)		\$0	\$83,144		\$0	\$0	
E-111	Other General Maintenance - Misc. Other General Plant	554.000	-\$71	\$2,854	\$2,783	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$71	\$0		\$0	\$0	
	2. To normalize Other production plant maintenance expense (Taylor)		\$0	\$2,854		\$0	\$0	
E-115	Purchased Power - Energy	555.000	\$0	\$11,243,356	\$11,243,356	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power (Lyons)		\$0	\$11,243,356		\$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	-\$48,705	\$0	-\$48,705	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$48,705	\$0		\$0	\$0	
E-119	Prod - Other - Other Expenses	557.000	-\$119,806	\$4,319	-\$115,487	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$119,806	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$65,801		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$731		\$0	\$0	
	4. To annualize Information Technology expense (Lyons)		\$0	\$109,831		\$0	\$0	

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	5. To remove test year employee severance costs (Majors)		\$0	-\$38,980		\$0	\$0	
E-124	Transmission Oper - Suprv & Engineering	560.000	-\$16,736	-\$35,209	-\$51,945	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$16,736	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$35,209		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	\$0		\$0	\$0	
E-125	Transmission Oper - Load Dispatch	561.000	-\$20,247	-\$949,466	-\$969,713	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$20,247	\$0		\$0	\$0	
	2. To annualize Southwest Power Pool (SPP) Administrative Fees (Lyons)		\$0	-\$949,466		\$0	\$0	
E-126	Transmission Oper - Station Expenses	562.000	-\$15,933	\$0	-\$15,933	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$15,933	\$0		\$0	\$0	
E-127	Transmission Oper - Overhead Line Expenses	563.000	-\$291	\$0	-\$291	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$291	\$0		\$0	\$0	
E-129	Transmission of Electricity by Others	565.000	\$0	\$2,950,754	\$2,950,754	\$0	\$0	\$0
	1. To annualize Transmission Expense (Lyons)		\$0	\$4,751,980		\$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	
	3. To reflect an annual amount of a 9 year amortization of the SPP Z 2 historical costs and credits per FERC Order ER 16-1341 (Oct 2016) starting June 2017 ending May 2026 (Lvons)		\$0	\$81,086		\$0	\$0	
E-130	Misc. Transmission Expense	566.000	-\$31,330	\$37,068	\$5,738	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$31,330	\$0		\$0	\$0	
	2. To annualize CIP and cyber security expense (Lyons)		\$0	-\$1,085		\$0	\$0	
	3. To annualize Information Technology expense (Lyons)		\$0	\$45,653		\$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	-\$145,312	-\$145,312	\$0	\$0	\$0
	1. To annualize Southwest Power Pool (SPP) Administrative Fees (Lyons)		\$0	-\$145,312		\$0	\$0	
E-135	Transmission Maint - Suprv & Engineering	568.000	-\$1,094	-\$64	-\$1,158	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,094	\$0		\$0	\$0	
	2. To normalize transmission plant maintenance expense (Taylor)		\$0	-\$64		\$0	\$0	

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E-137	Transmission Maint - Station Equipment	570.000	-\$17,107	-\$23,749	-\$40,856	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$17,107	\$0		\$0	\$0	
	2. To normalize transmission plant maintenance expense (Taylor)		\$0	-\$23,749		\$0	\$0	
E-138	Transmission Maint - Overhead Lines	571.000	-\$1,831	-\$61,321	-\$63,152	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$1,831	\$0		\$0	\$0	
	2. To normalize transmission plant maintenance expense (Taylor)		\$0	-\$61,321		\$0	\$0	
E-139	Transmission Maint - Underground Lines	572.000	-\$4	\$151,573	\$151,569	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$4	\$0		\$0	\$0	
	2. To normalize transmission plant maintenance expense (Taylor)		\$0	\$151,573		\$0	\$0	
E-140	Transmission Maint - Misc Trans Plant	573.000	\$0	\$927	\$927	\$0	\$0	\$0
	1. To normalize transmission plant maintenance expense (Taylor)		\$0	\$927		\$0	\$0	
E-146	Distribution Oper - Suprv & Engineering	580.000	-\$51,379	-\$212,533	-\$263,912	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$51,379	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$212,533		\$0	\$0	
E-147	Distribution Oper - Load Dispatch	581.000	-\$33,366	\$0	-\$33,366	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$33,366	\$0		\$0	\$0	
E-148	Distribution Oper - Station Expenses	582.000	-\$2,173	\$0	-\$2,173	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$2,173	\$0		\$0	\$0	
E-149	Distribution Oper - Overhead Line Expenses	583.000	-\$48,817	\$0	-\$48,817	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$48,817	\$0		\$0	\$0	
E-150	Distribution Oper - Underground Line Expenses	584.000	-\$28,006	\$0	-\$28,006	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$28,006	\$0		\$0	\$0	
E-151	Distribution Oper - Street Light & Signal Expenses	585.000	-\$265	\$0	-\$265	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$265	\$0		\$0	\$0	
E-152	Distribution Oper - Meters Expense	586.000	-\$88,630	\$0	-\$88,630	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$88,630	\$0		\$0	\$0	
E-153	Distribution Oper - Customer Install Expense	587.000	-\$11,094	\$0	-\$11,094	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,094	\$0		\$0	\$0	

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E-154	Distribution Oper - Misc. Distribution Expense	588.000	-\$197,930	-\$43	-\$197,973	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$197,930	\$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	
	4. To remove Operations and Maintenance Expense related to the Clean Charge Network (Majors)		\$0	\$0		\$0	\$0	
E-155	Distribution Oper - Rents	589.000	-\$169	\$0	-\$169	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$169	\$0		\$0	\$0	
E-158	Distribution Maint - Suprv & Engineering	590.000	-\$5,722	-\$2,425	-\$8,147	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$5,722	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$2,425		\$0	\$0	
E-159	Distribution Maint - Structures	591.000	-\$19	-\$99,701	-\$99,720	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$19	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$99,701		\$0	\$0	
E-160	Distribution Maint - Station Equipment	592.000	-\$19,116	\$14,114	-\$5,002	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$19,116	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	\$14,114		\$0	\$0	
E-161	Distribution Maint - Overhead Lines	593.000	-\$182,729	-\$830,400	-\$1,013,129	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$182,729	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$830,400		\$0	\$0	
E-162	Distribution Maint - Underground Lines	594.000	-\$50,861	-\$93,170	-\$144,031	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$50,861	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$93,170		\$0	\$0	
E-163	Distribution Maint - Line Transformers	595.000	-\$5,211	-\$38,380	-\$43,591	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$5,211	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$38,380		\$0	\$0	
E-164	Distribution Maint - Street Light & Signals	596.000	-\$12,851	-\$146,433	-\$159,284	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$12,851	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$9		\$0	\$0	

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	3. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$146,424		\$0	\$0	
E-165	Distribution Maint - Meters	597.000	-\$5,351	-\$27,652	-\$33,003	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$5,351	\$0		\$0	\$0	
	2. To normalize distribution plant maintenance expense (Taylor)		\$0	-\$27,652		\$0	\$0	
E-166	Distribution Maint - Misc. Distribution Pln	598.000	-\$20,795	\$79,039	\$58,244	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$20,795	\$0		\$0	\$0	
	2. To annualize Information Technolgy expense (Lyons)		\$0	\$10,542		\$0	\$0	
	3. To normalize distribution plant maintenance expense (Taylor)		\$0	\$68,497		\$0	\$0	
E-170	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses	901.000	-\$11,668	-\$38,876	-\$50,544	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,668	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$38,876		\$0	\$0	
E-171	Customer Accounts Expense - Meter Reading	902.000	-\$26,533	\$206,766	\$180,233	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$26,533	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$164		\$0	\$0	
	3. To adjust for Meter Replacement Operation & Maintenance (Taylor)		\$0	\$206,930		\$0	\$0	
E-172	Customer Accounts Expense - Records & Collection	903.000	-\$252,405	\$65,079	-\$187,326	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$252,405	\$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	\$204,625	\$204,625	\$0	\$0	\$0
	1. To adjust for Interest on Customer Deposits (Taylor)		\$0	\$47,807		\$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	\$4,295,715	\$4,295,715
	1. To annualize bad debt expense (Young)		\$0	\$0		\$0	\$4,295,715	
E-176	Customer Accounts Expense - Misc.	905.000	-\$15,026	\$1,086,163	\$1,071,137	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$15,026	\$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	

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	4. To annualize Information Technolgy expense (Lyons)		\$0	-\$37,324		\$0	\$0	
E-179	Customer Service - Supervision	907.000	-\$3,438	\$0	-\$3,438	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3,438	\$0		\$0	\$0	
E-180	Customer Assistance Expenses - Allocated	908.000	-\$8,213	\$0	-\$8,213	\$0	\$121,989	\$121,989
	1. To annualize payroll expense (Young)		-\$8,213	\$0		\$0	\$0	
	2. To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$63,182	
	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	\$3,304,889	\$3,304,889
	1. To include amortization of DSM regulatory assets (Young)		\$0	\$0		\$0	\$2,521,347	
	2. To include funding for Low Income Weatherization Program (Young)		\$0	\$0		\$0	\$258,914	
	3. To amortize Pre-MEEIA Opt-out Costs (Stahlman)		\$0	\$0		\$0	\$524,628	
E-184	Customer Assistance Exp-MEEIA 100% MO	908.500	-\$11,794	\$0	-\$11,794	\$0	-\$19,887,621	-\$19,887,621
	1. To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$19,887,621	
	2. To include annualized payroll (Young)		-\$11,794	\$0		\$0	\$0	
E-187	Misc Customer Accounts & Info - Allocated	910.000	-\$16,046	-\$35,294	-\$51,340	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$16,046	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$32,999		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$2,295		\$0	\$0	
E-188	Misc Customer Accounts & Solar Rebates - MO	910.000	\$0	\$0	\$0	\$0	\$5,450,553	\$5,450,553
	1. To include 5 year amortization of deferred Renewable Energy Standard (RES) cost Oct 2015 to Sept 2020 (Young)		\$0	\$0		\$0	\$5,450,553	
E-192	Sales Demonstration & Selling	912.000	-\$10,621	\$0	-\$10,621	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$10,621	\$0		\$0	\$0	
E-193	Sales Advertising Expense	913.000	\$91	\$0	\$91	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$91	\$0		\$0	\$0	
E-198	Administrative & General Salaries - Allocated	920.000	-\$925,716	-\$2,792,463	-\$3,718,179	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$925,716	\$0		\$0	\$0	

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	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	-\$16,120		\$0	\$0	
	5. To include allocated Allconnect plant in service above the line in retail cost of service (Majors)		\$0	\$0		\$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 Oct 2015 to Sept 2018 (Majors)		\$0	\$0		\$0	-\$21,180	
E-201	Administrative & General Office Supplies - Allocated	921.000	\$71	-\$51,585	-\$51,514	\$0	-\$43,030	-\$43,030
	1. To annualize payroll expense (Young)		\$71	\$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	-\$10,749		\$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 Oct 2015 to Sept 2018 (Majors)		\$0	\$0		\$0	-\$10,990	
E-204	Administrative Expense Transfer Credit	922.000	\$18,822	-\$1,836,118	-\$1,817,296	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$18,822	\$0		\$0	\$0	
	2. To annualize common use plant billings from KCPL to its affiliates (Majors)		\$0	-\$1,836,118		\$0	\$0	
E-205	Outside Services Employed - Allocated	923.000	\$0	-\$1,407,667	-\$1,407,667	\$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	-\$1,407,667		\$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 Oct 2015 to 2018 (Majors)		\$0	\$0		\$0	-\$13,040	

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E-208	Property Insurance	924.000	\$0	-\$424,005	-\$424,005	\$0	\$0	\$0
	1. To adjust Property insurance expense (Nieto)		\$0	-\$424,005		\$0	\$0	
E-209	Injuries and Damages	925.000	-\$737	-\$2,288,049	-\$2,288,786	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$737	\$0		\$0	\$0	
	2. Adjustment to normalize Injuries and Damages (Taylor)		\$0	-\$2,179,234		\$0	\$0	
	3. To adjust Injuries and Damages insurance (Nieto)		\$0	-\$108,815		\$0	\$0	
E-210	Employee Pensions	926.000	\$407	-\$1,452,218	-\$1,451,811	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		\$407	\$0		\$0	\$0	
	2. To annualize Pension Expense (Majors)		\$0	-\$659,834		\$0	\$0	
	3. To annualize SERP expenses (Majors)		\$0	-\$792,384		\$0	\$0	
E-211	Employee Benefits - OPEB - Allocated	926.000	\$0	-\$4,451,124	-\$4,451,124	\$0	\$0	\$0
	1. To annualize CIP and cyber security expense (Lyons)		\$0	\$0		\$0	\$0	
	2. To annualize OPEB Expense (Majors)		\$0	-\$4,451,124		\$0	\$0	
E-214	Other Miscellaneous Employee Benefits	926.000	\$0	\$1,622,371	\$1,622,371	\$0	\$0	\$0
	1. To annualize 401 K expense (Young)		\$0	\$342,867		\$0	\$0	
	2. To annualize payroll related benefits (Young)		\$0	\$850,328		\$0	\$0	
	3. To normalize incentive compensation (Young)		\$0	\$429,176		\$0	\$0	
E-216	Reg Commission Expense - FERC Assessment	928.003	\$0	-\$49,271	-\$49,271	\$0	\$0	\$0
	1. To annualize FERC assessment (Lyons)		\$0	-\$49,271		\$0	\$0	
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	-\$26,670	\$0	-\$26,670	\$0	\$7,015	\$7,015
	1. To annualize payroll expense (Young)		-\$26,670	\$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	-\$28,939	\$0	-\$28,939	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$28,939	\$0		\$0	\$0	
E-224	Misc. Regulatory Commission Filings	928.000	-\$214	\$0	-\$214	\$0	-\$1,169,266	-\$1,169,266
	1. To annualize payroll expense (Young)		-\$214	\$0		\$0	\$0	

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
	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	-\$255	-\$844,065	-\$844,320	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$255	\$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	\$396,329	\$396,329
	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 June 2017 to May 2020 (Nieto)		\$0	\$0		\$0	\$72,187	
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	
E-235	Maintenance of General Plant	935.000	-\$6,845	-\$609,845	-\$616,690	\$0	\$1,140,000	\$1,140,000
	1. To annualize payroll expense (Young)		-\$6,845	\$0		\$0	\$0	
	2. To annualize Information Technology expense (Lyons)		\$0	-\$40,594		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$569,251		\$0	\$0	
	4. No Adjustment		\$0	\$0		\$0	\$0	
	5. Adjustment to reflect settlement amount relating to a Non-Unanimous Partial Stipulation and Agreement dated February 10, 2017 filed under EFIS #257 (Featherstone)		\$0	\$0		\$0	\$1,140,000	
E-239	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$8,600,432	\$8,600,432
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$8,600,432	
	No adjustment		\$0	\$0		\$0	\$0	

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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-240	Depreciation LaCygne	403.001	\$0	\$0	\$0	\$0	-\$1,912,936	-\$1,912,936
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$1,912,936	
E-243	Amortization - Limited Term Plant - Allocated	404.000	\$0	\$76,744	\$76,744	\$0	\$0	\$0
	1. To adjust for intangible asset amortization expense (Nieto)		\$0	\$76,744		\$0	\$0	
E-248	Amortization of Other Plant - Allocated	405.010	\$0	\$1,466,998	\$1,466,998	\$0	\$0	\$0
	1. To adjust for intangible asset amortization expense (Nieto)		\$0	\$1,466,998		\$0	\$0	
E-257	Property Tax	408.120	\$0	\$5,005,505	\$5,005,505	\$0	\$0	\$0
	1. To annualize property tax expense (Young)		\$0	\$5,005,505		\$0	\$0	
E-258	Payroll Tax, incl Unemployment	408.140	\$0	\$800,929	\$800,929	\$0	\$0	\$0
	1. To annualize payroll taxes (Young)		\$0	\$800,929		\$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	\$61,120,076	\$61,120,076
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$61,120,076	
	No Adjustment		\$0	\$0		\$0	\$0	
E-270	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$84,519,997	-\$84,519,997
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$84,519,997	
	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	-\$350,660	-\$350,660
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$350,660	
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	-\$16,613,239	-\$16,613,239
Total Operating & Maint. Expense			-\$2,228,085	-\$4,248,855	-\$6,476,940	\$0	-\$85,438,761	-\$85,438,761

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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		\$226,913,869	\$225,481,449	\$240,638,108	\$242,650,782
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$122,628,467	\$122,628,467	\$122,628,467	\$122,628,467
4	Plant Amortization Expense		\$15,314,796	\$15,314,796	\$15,314,796	\$15,314,796
5	Book Nuclear Fuel Amortization		\$17,160,676	\$17,160,676	\$17,160,676	\$17,160,676
6	50% Meals and Entertainment		\$313,413	\$313,413	\$313,413	\$313,413
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$155,417,352	\$155,417,352	\$155,417,352	\$155,417,352
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7530%	\$69,669,745	\$69,669,745	\$69,669,745	\$69,669,745
10	Tax Straight-Line Depreciation		\$165,501,423	\$165,501,423	\$165,501,423	\$165,501,423
11	IRS Tax Return Amortization		\$5,276,955	\$5,276,955	\$5,276,955	\$5,276,955
12	IRS Tax Return Nuclear Amortization		\$17,768,781	\$17,768,781	\$17,768,781	\$17,768,781
13	Employee 401k ESOP		\$1,248,175	\$1,248,175	\$1,248,175	\$1,248,175
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$259,465,079	\$259,465,079	\$259,465,079	\$259,465,079
15	NET TAXABLE INCOME		\$122,866,142	\$121,433,722	\$136,590,381	\$138,603,055
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$122,866,142	\$121,433,722	\$136,590,381	\$138,603,055
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$6,515,879	\$6,441,203	\$7,231,361	\$7,336,287
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$116,350,263	\$114,992,519	\$129,359,020	\$131,266,768
21	Federal Income Tax at the Rate of	See Tax Table	\$40,722,593	\$40,247,382	\$45,275,657	\$45,943,370
22	Subtract Federal Income Tax Credits					
23	Wind Production Credit		\$2,131,625	\$2,131,625	\$2,131,625	\$2,131,625
24	Research and Development Tax Credit		\$476,316	\$476,316	\$476,316	\$476,316
25	Fuels Tax Credit		\$43,953	\$43,953	\$43,953	\$43,953
26	Electric Vehicle Charging Stations Tax Credit		\$846,543	\$846,543	\$846,543	\$846,543
27	Net Federal Income Tax		\$37,224,156	\$36,748,945	\$41,777,220	\$42,444,933
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$122,866,142	\$121,433,722	\$136,590,381	\$138,603,055
30	Deduct Federal Income Tax at the Rate of	50.000%	\$18,612,078	\$18,374,473	\$20,888,610	\$21,222,467
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$104,254,064	\$103,059,249	\$115,701,771	\$117,380,588
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$6,515,879	\$6,441,203	\$7,231,361	\$7,336,287
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$122,866,142	\$121,433,722	\$136,590,381	\$138,603,055
38	Deduct Federal Income Tax - City Inc. Tax		\$37,224,156	\$36,748,945	\$41,777,220	\$42,444,933
39	Deduct Missouri Income Tax - City Inc. Tax		\$6,515,879	\$6,441,203	\$7,231,361	\$7,336,287
40	City Taxable Income		\$79,126,107	\$78,243,574	\$87,581,800	\$88,821,835
41	Subtract City Income Tax Credits					
42	Test City Credit		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$37,224,156	\$36,748,945	\$41,777,220	\$42,444,933
46	State Income Tax		\$6,515,879	\$6,441,203	\$7,231,361	\$7,336,287
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$43,740,035	\$43,190,148	\$49,008,581	\$49,781,220
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$14,826,574	\$14,826,574	\$14,826,574	\$14,826,574
51	Amortization of Deferred ITC		-\$576,503	-\$576,503	-\$576,503	-\$576,503
52	Amort of Excess Deferred Income Taxes		-\$350,660	-\$350,660	-\$350,660	-\$350,660
53	Amort of Prior Deferred Taxes - Tax Rate Change		\$0	\$0	\$0	\$0
54	Amortization of R&D Credit		\$0	\$0	\$0	\$0
55	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
56	TOTAL DEFERRED INCOME TAXES		\$14,253,849	\$14,253,849	\$14,253,849	\$14,253,849
57	TOTAL INCOME TAX		\$57,993,884	\$57,443,997	\$63,262,430	\$64,035,069

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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		\$116,350,263	\$114,992,519	\$129,359,020	\$131,266,768
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		\$34,305,926	\$33,830,715	\$38,858,990	\$39,526,702
Total Federal Income Taxes		\$40,722,593	\$40,247,382	\$45,275,657	\$45,943,369

Kansas City Power Light Company
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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				8.786%	9.391%	9.471%

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Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
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		28,254,014	-54,184,744	8,412,099,098
3	Wholesale	24,732,000		265,000	0	24,997,000
4	Non-Missouri Retail	6,292,261,048		53,002,027	291,573,101	6,636,836,176
5	Firm Capacity Customers	244,436,475		0	0	244,436,475
6	TOTAL NATIVE LOAD	14,999,459,351	0	81,521,041	237,388,357	15,318,368,749
7	LOSSES				5.89%	943,422,177
8	NET SYSTEM INPUT					<u>16,261,790,926</u>

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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Billing Adjustment	E Adjustments		G Large Customer (Includes Current rates and Rate Switch Adjustment	H MEEIA Cycle 2, Weather Normalization & 365 Day Adjustment
				F Remove EDR	F Remove DSIM and Mpower		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$287,050,329	\$1,210,144	\$0	-\$6,927,513	\$0	\$2,921,689
4	Small General Service	\$51,290,566	\$583,018	\$1,491	-\$1,318,256	\$0	-\$69,126
5	Medium General Service	\$112,589,448	\$581,417	\$30,900	-\$3,637,043	\$0	-\$48,796
6	Large General Service	\$187,107,007	\$899,694	\$761,362	-\$6,412,574	\$0	\$19,219
7	Large Power	\$139,258,887	-\$2,660,220	\$0	\$0	\$2,431,440	-\$77,477
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	\$614,053	\$793,753	-\$18,295,386	\$2,431,440	\$2,745,509
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	\$614,053	\$793,753	-\$18,295,386	\$2,431,440	\$2,745,509

Kansas City Power Light Company
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Rate Revenue Summary

A	B	I	J	K Adjustments			L	M	N
Line Number	Description	Medium and Large General Service Rate Switching	Large Power Manual Bill Adjustment	Customer Growth	Add EDR	Current Rates	Unbilled Revenues		
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Residential	\$0	\$0	\$7,931,455	\$0	\$26,685,785	\$0		
4	Small General Service	\$0	\$0	\$810,323	-\$1,491	\$4,521,677	\$0		
5	Medium General Service	\$965,056	\$0	\$1,280,740	-\$30,900	\$9,868,289	\$0		
6	Large General Service	\$6,057,183	\$0	-\$10,654,454	-\$761,362	\$15,103,422	\$0		
7	Large Power	\$0	\$2,266,250	\$0	-\$2,165,455	\$0	\$0		
8	Lighting	\$0	\$0	\$0	\$0	\$829,131	\$0		
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	\$0	\$0		
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$7,022,239	\$2,266,250	-\$631,936	-\$2,959,208	\$57,008,304	\$0		
11	OTHER RATE REVENUE								
12	Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	-\$5,519,259		
13	Unbilled FAC Revenue	\$0	\$0	\$0	\$0	\$0	-\$6,796,734		
14	Unbilled DSIM Revenue	\$0	\$0	\$0	\$0	\$0	-\$4,877,058		
15	Adjust to GL	\$0	\$0	\$0	\$0	\$0	\$0		
16	IEW revenue	\$0	\$0	\$0	\$0	\$0	\$0		
17	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	-\$17,193,051		
18	TOTAL MISSOURI RATE REVENUES	\$7,022,239	\$2,266,250	-\$631,936	-\$2,959,208	\$57,008,304	-\$17,193,051		

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

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>	<u>Q</u>
Line Number	Description	Misc. Adjustments	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES			
2	RATE REVENUE BY RATE SCHEDULE			
3	Residential	\$0	\$31,821,560	\$318,871,889
4	Small General Service	\$0	\$4,527,636	\$55,818,202
5	Medium General Service	\$0	\$9,009,663	\$121,599,111
6	Large General Service	\$0	\$5,012,490	\$192,119,497
7	Large Power	\$0	-\$205,462	\$139,053,425
8	Lighting	\$0	\$829,131	\$10,506,822
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$0	\$50,995,018	\$837,968,946
11	OTHER RATE REVENUE			
12	Unbilled Revenue	\$0	-\$5,519,259	\$0
13	Unbilled FAC Revenue	\$0	-\$6,796,734	\$0
14	Unbilled DSIM Revenue	\$0	-\$4,877,058	\$0
15	Adjust to GL	-\$770,185	-\$770,185	\$0
16	IEW revenue	\$1,249,322	\$1,249,322	\$0
17	TOTAL OTHER RATE REVENUE	\$479,137	-\$16,713,914	\$0
18	TOTAL MISSOURI RATE REVENUES	\$479,137	\$34,281,104	\$837,968,946

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

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$936,767,302
2	Total Missouri Rate Revenue By Rate Schedule	\$837,968,946
3	Missouri Retail kWh Sales	8,412,099,098
4	Average Rate (Cents per kWh)	9.961
5	Annualized Customer Number	288,762
6	Profit (Return on Equity)	\$107,705,933
7	Interest Expense	\$69,669,745
8	Annualized Payroll	\$89,589,359
9	Utility Employees	2,908
10	Depreciation	\$122,628,467
11	Net Investment Plant	\$3,178,373,078
12	Pensions	\$23,995,509