

MISSOURI PUBLIC SERVICE COMMISSION

Filed
December 11, 2012
Data Center
Missouri Public
Service Commission

**STAFF REPORT
COST OF SERVICE
REVENUE REQUIREMENT**

APPENDIX 2

Staff Accounting Schedules

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2012-0174

Staff Exhibit No 207
Date 10/17/12 Reporter MT
File No ER-2012-0174

*Jefferson City, Missouri
August 2012*

NP

Staff Exhibit - 207

Exhibit No.: 207

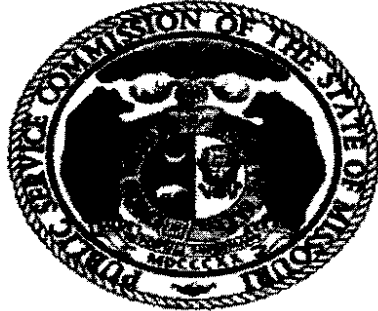
Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2012-0174

Date Prepared: August 2, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

GREAT PLAINS ENERGY, INC.

KANSAS CITY POWER & LIGHT COMPANY

Direct Filing-August 2, 2012

Test Year ending September 30, 2011

Update Period of March 31, 2012

True-Up of August 31, 2012

CASE NO. ER-2012-0174

Jefferson City, Missouri

August 2012

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

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

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

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

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

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

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

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Asset Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,166	P-2	\$0	\$72,166	53.4300%	\$0	\$35,559
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	100.0000%	\$0	\$22,937
4	303.010	Miscellaneous Intangibles (Like 353)	\$2,036,014	P-4	\$0	\$2,036,014	62.5300%	\$0	\$1,069,518
5	303.020	Misc Intangible Pkt - 5yr Software	\$88,024,568	P-5	\$0	\$88,024,568	53.3346%	\$0	\$46,947,453
6	303.030	Misc Intangible Pkt - 10 yr Software	\$82,895,879	P-6	\$0	\$82,895,879	54.6116%	\$0	\$34,122,094
7	303.050	Misc Intang Pkt - WC 5yr Software	\$21,550,486	P-7	\$0	\$21,550,486	62.5300%	\$0	\$11,320,460
8	303.070	Misc Intg Pkt-Src (Like 312)	\$34,950	P-8	\$0	\$34,950	62.5300%	\$0	\$18,375
9	303.080	Misc Intangible Trans Line (Like 356)	\$5,838,200	P-8	\$0	\$5,838,200	62.5300%	\$0	\$3,067,332
10	303.100	Miscellaneous Intangible Plant Intan Hwy & Bridge	\$3,760,051	P-10	\$0	\$3,760,051	62.5300%	\$0	\$1,975,155
11		TOTAL PLANT INTANGIBLE	\$183,936,081		\$0	\$183,936,081		\$0	\$98,581,903
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$807,281	P-15	\$0	\$807,281	62.5300%	\$0	\$424,065
16	311.000	Structures & Improvements	\$27,099,047	P-16	\$0	\$27,099,047	62.5300%	\$0	\$14,235,129
17	311.020	Structures - H 5 Rebuild	\$8,923,285	P-17	\$0	\$8,923,285	62.5300%	\$0	\$4,687,402
18	312.000	Boiler Plant Equipment	\$73,276,866	P-18	\$0	\$73,276,866	62.5300%	\$0	\$38,492,180
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-19	\$0	\$9,973,895	62.5300%	\$0	\$5,239,287
20	312.030	Boiler Plant - H5 Rebuild	\$222,166,520	P-20	\$0	\$222,166,520	62.5300%	\$0	\$116,598,820
21	314.000	Turbogenerator Units	\$77,003,771	P-21	\$0	\$77,003,771	62.5300%	\$0	\$40,450,081
22	315.000	Accessory Electric Equipment	\$12,019,163	P-22	\$0	\$12,019,163	62.5300%	\$0	\$6,313,666
23	315.010	Accessory Equip - H5 Rebuild	\$39,396,975	P-23	\$0	\$39,396,975	62.5300%	\$0	\$20,885,231
24	316.000	Misc. Power Plant Equipment	\$8,476,820	P-24	\$0	\$8,476,820	62.5300%	\$0	\$4,452,768
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,305,286	P-25	\$0	\$2,305,286	62.5300%	\$0	\$1,210,967
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$481,438,408		\$0	\$481,438,408		\$0	\$262,999,596
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$3,891,922	P-28	\$0	\$3,891,922	62.5300%	\$0	\$1,939,367
29	311.000	Steam Production-Structures & Improvement	\$24,225,545	P-29	\$0	\$24,225,545	62.5300%	\$0	\$12,725,679
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$394,649,947	P-30	\$0	\$394,649,947	62.5300%	\$0	\$207,309,617
31	312.080	Stm Pr-Boiler Pkt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	P-31	\$0	-\$16,365	100.0000%	\$0	-\$16,365
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$1,770,320	P-32	\$0	\$1,770,320	62.5300%	\$0	\$929,949
33	314.000	Steam Production-Turbogenerators - Electric	\$54,143,522	P-33	\$0	\$54,143,522	62.5300%	\$0	\$28,441,892
34	315.000	Steam Production-Accessory Equipment - Electric	\$48,277,438	P-34	\$0	\$48,277,438	62.5300%	\$0	\$25,380,138
35	315.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$622,572	P-35	\$0	-\$622,572	100.0000%	\$0	-\$622,572
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$7,807,373	P-36	\$0	\$7,807,373	62.5300%	\$0	\$4,101,213
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	-\$11	P-37	\$0	-\$11	100.0000%	\$0	-\$11
38		TOTAL PRODUCTION-STM-IATAN I	\$533,927,119		\$0	\$533,927,119		\$0	\$280,166,607
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$67,380,696	P-40	\$0	\$67,380,696	62.5300%	\$0	\$35,384,574
41	312.000	Steam Production-Turbogenerators-Electric	\$191,609,555	P-41	\$0	\$191,609,555	62.5300%	\$0	\$100,757,559
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$4,080,103	P-42	\$0	\$4,080,103	62.5300%	\$0	\$2,143,278
43	315.000	Steam Production-Accessory Equip-Electric	\$7,433,542	P-43	\$0	\$7,433,542	62.5300%	\$0	\$3,904,840
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$782,172	P-44	\$0	\$782,172	62.5300%	\$0	\$410,875
45		TOTAL PRODUCTION-IATAN COMMON	\$271,466,068		\$0	\$271,466,068		\$0	\$142,601,126

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Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Actual Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
46		PRODUCTION-IATAN 2							
47	303.020	Misc. Intangible	\$0	P-47	\$0	\$0	52.5300%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	P-48	\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$833,188	P-49	\$0	\$833,188	52.5300%	\$0	\$332,813
50	311.040	Steam Production Structures-Electric	\$101,738,118	P-80	\$0	\$101,738,118	52.5300%	\$0	\$53,441,983
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$720,112	P-51	\$0	-\$720,112	100.0000%	\$0	-\$720,112
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$748,137,423	P-53	\$0	\$748,137,423	52.5300%	\$0	\$381,945,886
54	312.060	Stm Pr-Boiler Plt Equip-Iatan 2-MO Juris Disallowance	-\$5,178,687	P-54	\$0	-\$5,178,687	100.0000%	\$0	-\$5,178,687
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$108,899,218	P-56	\$0	\$108,899,218	52.5300%	\$0	\$56,471,269
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$715,476	P-57	\$0	-\$715,476	100.0000%	\$0	-\$715,476
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	318.040	Steam Production-Accessory Equip-Iatan 2	\$35,010,076	P-59	\$0	\$35,010,076	52.5300%	\$0	\$18,390,782
60	315.060	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$239,102	P-60	\$0	-\$239,102	100.0000%	\$0	-\$239,102
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$4,338,823	P-62	\$0	\$4,338,823	52.5300%	\$0	\$2,278,133
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$28,736	P-63	\$0	-\$28,736	100.0000%	\$0	-\$28,736
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
66		TOTAL PRODUCTION-IATAN 2	\$986,576,730		\$0	\$986,576,730		\$0	\$514,983,685
66		LACYGNE COMMON PLANT							
67	310.000	Steam Production- Land- LaCygne-Common	\$767,850	P-67	\$0	\$767,850	52.5300%	\$0	\$403,352
68	311.000	Steam Production- Structures- LaCygne-Common	\$5,583,840	P-68	\$0	\$5,583,840	52.5300%	\$0	\$2,933,191
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$6,513,999	P-69	\$0	\$6,513,999	52.5300%	\$0	\$3,421,804
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$456,630	P-70	\$0	\$456,630	52.5300%	\$0	\$239,858
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$56,844	P-71	\$0	\$56,844	52.5300%	\$0	\$29,860
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$5,074,161	P-72	\$0	\$5,074,161	52.5300%	\$0	\$2,665,452
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$14,320	P-73	\$0	\$14,320	52.5300%	\$0	\$7,522
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$5,119,697	P-74	\$0	\$5,119,697	52.5300%	\$0	\$2,689,324
76		TOTAL LACYGNE COMMON PLANT	\$23,687,231		\$0	\$23,687,231		\$0	\$12,390,373
76		PRODUCTION-STEAM-LACYGNE 1							
77	310.000	Land-LaCygne 1	\$1,937,712	P-77	\$0	\$1,937,712	52.5300%	\$0	\$1,017,680
78	311.000	Structures-LaCygne 1	\$18,730,614	P-78	\$0	\$18,730,614	52.5300%	\$0	\$9,839,192
79	312.000	Boiler Plant Equip-LaCygne 1	\$175,500,705	P-79	\$0	\$175,500,705	52.5300%	\$0	\$82,190,620
80	312.020	Boiler AOC Equip-LaCygne 1	\$34,320,998	P-80	\$0	\$34,320,998	52.5300%	\$0	\$18,028,820
81	314.000	Turbogenerator-LaCygne 1	\$32,770,620	P-81	\$0	\$32,770,620	52.5300%	\$0	\$17,214,364
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$19,504,989	P-82	\$0	\$19,504,989	52.5300%	\$0	\$10,245,960
83	316.000	Acc. Equip-LaCygne 1	\$2,991,170	P-83	\$0	\$2,991,170	52.5300%	\$0	\$1,571,282
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$285,756,688		\$0	\$285,756,688		\$0	\$150,107,988
85		PRODUCTION-STEAM-LACYGNE 2							
86	311.000	Structures-LaCygne 2	\$3,975,450	P-86	\$0	\$3,975,450	52.5300%	\$0	\$2,088,304

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87	312.000	Boiler Plant Equip-LaCygne 2	\$102,616,257	P-87	\$0	\$102,616,257	52.5300%	\$0	\$53,903,795
88	314.000	Turbogenerator-LaCygne 2	\$22,875,032	P-88	\$0	\$22,875,032	52.5300%	\$0	\$11,911,194
89	315.000	Accessory Equip-LaCygne 2	\$14,977,207	P-89	\$0	\$14,977,207	52.5300%	\$0	\$7,867,527
90	316.000	Misc. Power Plant Equip-LaCygne 2	\$1,478,932	P-90	\$0	\$1,478,932	52.5300%	\$0	\$776,883
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$145,721,878		\$0	\$145,721,878		\$0	\$76,847,703
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$1,406,842	P-93	\$0	\$1,406,842	52.5300%	\$0	\$739,014
94	311.000	Structures - Electric - Montrose	\$18,795,672	P-94	\$0	\$18,795,672	52.5300%	\$0	\$8,822,787
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$131,019,437	P-95	\$0	\$131,019,437	52.5300%	\$0	\$68,824,510
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$5,919,886	P-96	\$0	\$5,919,886	52.5300%	\$0	\$4,885,616
97	314.000	Turbogenerators- Electric- Montrose	\$46,584,925	P-97	\$0	\$46,584,925	52.5300%	\$0	\$24,471,051
98	315.000	Accessory Equipment- Electric - Montrose	\$23,241,895	P-98	\$0	\$23,241,895	52.5300%	\$0	\$12,208,987
99	316.000	Misc. Plant Equipment- Electric- Montrose	\$5,028,494	P-99	\$0	\$5,028,494	52.5300%	\$0	\$2,641,468
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$232,997,161		\$0	\$232,997,161		\$0	\$122,393,403
101		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 6	\$154,046	P-102	\$0	\$154,046	52.5300%	\$0	\$80,920
103	342.000	Other Prod - Fuel Holders-Hawthorn 6	\$1,067,837	P-103	\$0	\$1,067,837	52.5300%	\$0	\$560,630
104	344.000	Other Production - Generators Hawthorn 6	\$60,372,363	P-104	\$0	\$60,372,363	52.5300%	\$0	\$28,460,602
105	345.000	Other Prod - Accessory Equip - Hawthorn 6	\$2,563,052	P-105	\$0	\$2,563,052	52.5300%	\$0	\$1,346,371
106		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$64,157,098		\$0	\$64,157,098		\$0	\$28,448,723
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$2,244,258	P-108	\$0	\$2,244,258	52.5300%	\$0	\$1,178,909
109	312.000	Boiler Plant Equip - Hawthorn 9	\$41,704,134	P-109	\$0	\$41,704,134	52.5300%	\$0	\$21,907,182
110	314.000	Turbogenerators - Hawthorn 9	\$18,379,385	P-110	\$0	\$18,379,385	52.5300%	\$0	\$8,604,091
111	315.000	Accessory Equipment - Hawthorn 9	\$13,809,391	P-111	\$0	\$13,809,391	52.5300%	\$0	\$7,096,463
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$178,287	P-112	\$0	\$178,287	52.5300%	\$0	\$93,654
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$74,015,455		\$0	\$74,015,455		\$0	\$38,880,319
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$8,238	P-115	\$0	\$8,238	52.5300%	\$0	\$4,327
116	340.000	Other Production - Land NE	\$138,550	P-116	\$0	\$138,550	52.5300%	\$0	\$71,730
117	341.000	Other Prod-Structures-Elec	\$86,866	P-117	\$0	\$86,866	52.5300%	\$0	\$45,631
118	342.000	Other Prod - Fuel Holders NE	\$2,078,407	P-118	\$0	\$2,078,407	52.5300%	\$0	\$1,091,787
119	344.000	Other Prod - Generators NE	\$40,727,409	P-119	\$0	\$40,727,409	52.5300%	\$0	\$21,394,108
120	345.000	Other Prod - Accessory Equip - NE	\$8,993,226	P-120	\$0	\$8,993,226	52.5300%	\$0	\$3,873,542
121	345.000	Other Production Misc Power Plant Equip Elec	\$62,868	P-121	\$0	\$62,868	52.5300%	\$0	\$33,025
122		TOTAL PRODUCTION - NORTHEAST STATION	\$50,093,565		\$0	\$50,093,565		\$0	\$26,314,150
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$703,773	P-124	\$0	\$703,773	52.5300%	\$0	\$369,692
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$2,887,642	P-125	\$0	\$2,887,642	52.5300%	\$0	\$1,506,372
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$22,678,331	P-126	\$0	\$22,678,331	52.5300%	\$0	\$11,912,927
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$2,246,081	P-127	\$0	\$2,246,081	52.5300%	\$0	\$1,179,866
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$28,495,827		\$0	\$28,495,827		\$0	\$14,968,857

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Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	An Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$84,765	P-130	\$0	\$84,765	52.5300%	\$0	\$44,527
131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$566,122	P-131	\$0	\$566,122	52.5300%	\$0	\$298,434
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$24,014,321	P-132	\$0	\$24,014,321	52.5300%	\$0	\$12,614,723
133	348.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$1,429,091	P-133	\$0	\$1,429,091	52.5300%	\$0	\$750,702
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$26,096,299		\$0	\$26,096,299		\$0	\$13,708,386
135		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
136	311.000	Steam Production Structures-Elec	\$416,104	P-136	\$0	\$416,104	52.5300%	\$0	\$218,579
137	316.000	Misc Plant Equip - Electric W. Gardner	\$13,716	P-137	\$0	\$13,716	52.5300%	\$0	\$7,205
138	340.000	Other Prod - Land - W. Gardner	\$177,836	P-138	\$0	\$177,836	52.5300%	\$0	\$93,417
139	348.010	Other Prod - Landrights & Easements-W. Gardner	\$93,269	P-138	\$0	\$93,269	52.5300%	\$0	\$48,994
140	341.000	Other Prod - Structures W. Gardner	\$2,864,306	P-140	\$0	\$2,864,306	52.5300%	\$0	\$1,504,620
141	342.000	Other Prod - Fuel Holders W. Gardner	\$3,148,482	P-141	\$0	\$3,148,482	52.5300%	\$0	\$1,653,898
142	344.000	Other Prod - Generators W. Gardner	\$110,364,764	P-142	\$0	\$110,364,764	52.5300%	\$0	\$57,985,117
143	348.000	Other Prod - Access Equip - W. Gardner	\$6,876,630	P-143	\$0	\$6,876,630	52.5300%	\$0	\$3,612,294
144	348.000	Other Production Misc Power Plant Equip-Elect	\$3,246	P-144	\$0	\$3,246	52.5300%	\$0	\$1,705
146		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$123,978,353		\$0	\$123,978,353		\$0	\$65,125,829
148		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$694,646	P-147	\$0	\$694,646	52.5300%	\$0	\$354,844
148	341.000	Other Production - Structures-Osawatomie	\$1,671,882	P-148	\$0	\$1,671,882	52.5300%	\$0	\$825,710
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$1,992,551	P-149	\$0	\$1,992,551	52.5300%	\$0	\$1,046,887
150	344.000	Other Prod - Generators-Osawatomie	\$26,242,453	P-150	\$0	\$26,242,453	52.5300%	\$0	\$13,785,181
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$1,787,193	P-151	\$0	\$1,787,193	52.5300%	\$0	\$944,065
162		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$32,298,624		\$0	\$32,298,624		\$0	\$16,966,467
163		TOTAL STEAM PRODUCTION	\$3,350,606,494		\$0	\$3,350,606,494		\$0	\$1,756,505,192
164		NUCLEAR PRODUCTION							
155		PROD PLT- NUCLEAR - WOLF CREEK							
166	320.000	Land & Land Rights - Wolf Creek	\$3,411,585	P-166	\$0	\$3,411,585	52.5300%	\$0	\$1,792,106
167	321.000	Structures & Improvements - Wolf Creek	\$403,470,776	P-167	\$0	\$403,470,776	52.5300%	\$0	\$211,943,199
156	321.010	Structures MO Gr Up AFC Ele	\$19,153,994	P-156	\$0	\$19,153,994	100.0000%	\$0	\$19,153,994
159	322.000	Reactor Plant Equipment-Wolf Creek	\$670,411,692	P-159	\$0	\$670,411,692	52.5300%	\$0	\$352,167,209
160	322.010	Reactor - MO Gr Up AFDC	\$48,341,335	P-160	\$0	\$48,341,335	100.0000%	\$0	\$48,341,335
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	323.000	Turbogenerator Units - Wolf Creek	\$205,790,756	P-162	\$0	\$205,790,756	52.5300%	\$0	\$108,101,864
163	323.010	Turbogenerator MO GR Up AFDC	\$4,827,790	P-163	\$0	\$4,827,790	100.0000%	\$0	\$4,827,790
164	324.000	Accessory Electric Equipment - Wolf Creek	\$127,858,986	P-164	\$0	\$127,858,986	52.5300%	\$0	\$67,164,325
165	324.010	Accessory Equip - MO Gr Up AFDC	\$5,950,244	P-165	\$0	\$5,950,244	100.0000%	\$0	\$5,950,244
168	325.000	Miscellaneous Power Plant Equipment	\$80,048,131	P-168	\$0	\$80,048,131	52.5300%	\$0	\$42,049,283
167	325.010	Misc. PK Equip - MO Gr Up AFDC	\$1,073,848	P-167	\$0	\$1,073,848	100.0000%	\$0	\$1,073,848
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,123,593	P-168	\$0	-\$8,123,593	100.0000%	\$0	-\$8,123,593
169	328.010	MPSC Disallow - Mo Basls	-\$130,803,544	P-169	\$0	-\$130,803,544	52.5300%	\$0	-\$68,711,102
170	328.060	Nucl PR-KS Dosa; Pre 1988 res	\$0	P-170	\$0	\$0	52.5300%	\$0	\$0
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322
172		TOTAL NUCLEAR PRODUCTION	\$1,431,411,700		\$0	\$1,431,411,700		\$0	\$785,730,322

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173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$46,642	P-177	\$0	\$46,642	62.5300%	\$0	\$24,449
178	341.020	Oth Prod-Struct-Elec-Wind	\$3,644,820	P-178	\$0	\$3,644,820	62.5300%	\$0	\$1,914,624
179	344.020	Oth Prod-Generators-Elec-Wind	\$155,282,184	P-179	\$0	\$155,282,184	62.5300%	\$0	\$81,589,731
180	348.020	Oth Prod-Accessory Equip-Wind	\$129,321	P-180	\$0	\$129,321	62.5300%	\$0	\$67,407
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$159,101,867		\$0	\$159,101,867		\$0	\$83,676,211
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Electric Wind	\$1,016,864	P-183	\$0	\$1,016,864	62.5300%	\$0	\$534,048
184	344.020	Other Prod-Generators-Electric Wind	\$102,679,420	P-184	\$0	\$102,679,420	62.5300%	\$0	\$53,937,499
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$103,696,074		\$0	\$103,696,074		\$0	\$54,471,547
186		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
187		Production - Salvage & Removal	\$0	P-187	\$0	\$0	62.5300%	\$0	\$0
188		Retirements not classified-Nuclear and Steam	\$0	P-188	\$0	\$0	62.5300%	\$0	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
190		GENERAL PLANT-BUILDINGS							
191	311.000	Steam Prod. Structures-Electric	\$7,181	P-191	\$0	\$7,181	62.5300%	\$0	\$3,772
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$328,853	P-192	\$0	\$328,853	62.5300%	\$0	\$172,748
193	315.000	Steam Prod-Accessory Equip-Electric	\$19,598	P-193	\$0	\$19,598	62.5300%	\$0	\$10,295
194	316.000	Steam Prod-Misc Power Plant Equip- Electric	\$278,776	P-194	\$0	\$278,776	62.5300%	\$0	\$146,441
195		TOTAL GENERAL PLANT-BUILDINGS	\$634,408		\$0	\$634,408		\$0	\$333,254
196		GENERAL PLANT - GENERAL EQUIP/TOOLS							
197	311.000	Strn Prod-Structures-Electric	\$8,959	P-197	\$0	\$8,959	62.5300%	\$0	\$4,706
198	315.000	Steam Production - Accessory Equipment-Electric	\$26,371	P-198	\$0	\$26,371	62.5300%	\$0	\$13,653
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$5,846,416	P-199	\$0	\$5,846,416	62.5300%	\$0	\$3,071,122
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$5,881,746		\$0	\$5,881,746		\$0	\$3,089,681
201		BULK OIL FACILITY NE							
202	310.000	Steam Prod-Land-Electric	\$148,900	P-202	\$0	\$148,900	62.5300%	\$0	\$78,217
203	311.000	Steam Prod-Structures-Electric	\$1,124,091	P-203	\$0	\$1,124,091	62.5300%	\$0	\$590,485
204	312.000	Steam Prod-Boiler Plant Equipment- Electric	\$809,786	P-204	\$0	\$809,786	62.5300%	\$0	\$320,310
205	315.000	Steam Production-Accessory Equipment- Electric	\$24,947	P-205	\$0	\$24,947	62.5300%	\$0	\$13,105
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$378,738	P-206	\$0	\$378,738	62.5300%	\$0	\$198,951
207		TOTAL BULK OIL FACILITY NE	\$2,286,442		\$0	\$2,286,442		\$0	\$1,201,068
208		TOTAL OTHER PRODUCTION	\$271,600,537		\$0	\$271,600,537		\$0	\$142,671,761
209		TOTAL PRODUCTION PLANT	\$5,053,817,731		\$0	\$5,053,817,731		\$0	\$2,684,907,276
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$1,584,861	P-211	\$0	\$1,584,861	62.5300%	\$0	\$832,422
212	350.010	Land Rights - Transmission Plant	\$25,151,563	P-212	\$0	\$25,151,563	62.5300%	\$0	\$13,212,116

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213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$355	P-213	\$0	\$355	52.5300%	\$0	\$186
214	352.000	Structures & Improvements - Transmission Plant	\$4,983,082	P-214	\$0	\$4,983,082	52.5300%	\$0	\$2,817,602
215	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$250,476	P-215	\$0	\$250,476	52.5300%	\$0	\$131,575
216	352.020	Structures & Improvements-WfCrk-Mo Gr Up	\$15,894	P-216	\$0	\$15,894	100.0000%	\$0	\$15,894
217	353.000	Station Equipment - Transmission Plant	\$137,447,843	P-217	\$0	\$137,447,843	52.5300%	\$0	\$72,201,352
218	353.000	Transmission Plant-Spearville 2	\$0	P-218	\$0	\$0	52.5300%	\$0	\$0
219	353.010	Station Equip - Wolf Creek -Transmission Plant	\$9,568,165	P-219	\$0	\$9,568,165	52.5300%	\$0	\$5,028,157
220	353.020	Stat Equip- WfCrk Mo Gr Up	\$536,264	P-220	\$0	\$536,264	100.0000%	\$0	\$536,264
221	353.030	Station Equip - Communications	\$7,878,855	P-221	\$0	\$7,878,855	52.5300%	\$0	\$4,138,863
222	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-222	\$0	\$4,287,911	52.5300%	\$0	\$2,252,440
223	358.000	Poles and Fixtures - Transmission Plant	\$114,148,319	P-223	\$0	\$114,148,319	52.5300%	\$0	\$59,982,112
224	358.010	Poles & Fixtures - Wolf Creek	\$58,255	P-224	\$0	\$58,255	52.5300%	\$0	\$30,601
225	358.020	Poles & Fixtures - WfCrk Mo Gr Up	\$3,506	P-225	\$0	\$3,506	100.0000%	\$0	\$3,506
226	358.000	Overhead Conductors & Devices - Transmission Plant	\$98,591,288	P-226	\$0	\$98,591,288	52.5300%	\$0	\$51,780,004
227	358.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-227	\$0	\$39,418	52.5300%	\$0	\$20,706
228	358.020	Ovrhd Cond-Dev-Wf Crk- Mo Gr Up	\$2,552	P-228	\$0	\$2,552	100.0000%	\$0	\$2,552
229	358.000	Underground Conduit	\$3,648,880	P-229	\$0	\$3,648,880	52.5300%	\$0	\$1,916,757
230	358.000	Underground Conductors & Devices	\$3,120,097	P-230	\$0	\$3,120,097	52.5300%	\$0	\$1,638,987
231		Transmission-Salvage & Removal : Retirements not classified	\$0	P-231	\$0	\$0	52.5300%	\$0	\$0
232		TOTAL TRANSMISSION PLANT	\$411,318,975		\$0	\$411,318,975		\$0	\$216,329,696
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$8,181,911	P-234	\$0	\$8,181,911	43.8094%	\$0	\$3,584,448
235	360.010	Land Rights -Distribution Plant	\$18,688,190	P-235	\$0	\$18,688,190	56.3311%	\$0	\$9,676,657
236	361.000	Structures & Improvements - Distribution Plant	\$12,263,292	P-236	\$0	\$12,263,292	46.6606%	\$0	\$6,099,981
237	362.000	Station Equipment - Distribution Plant	\$172,391,058	P-237	\$0	\$172,391,058	57.8733%	\$0	\$99,768,394
238	362.030	Station Equip - Communications	\$4,094,018	P-238	\$0	\$4,094,018	54.7304%	\$0	\$2,240,871
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$268,888,985	P-239	\$0	\$268,888,985	53.8079%	\$0	\$144,684,043
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$214,822,991	P-240	\$0	\$214,822,991	54.9105%	\$0	\$117,860,378
241	366.000	Underground Conduit - Distribution Plant	\$231,726,129	P-241	\$0	\$231,726,129	58.3373%	\$0	\$136,182,767
242	367.000	Underground Conductors & Devices - Distribution Plant	\$422,014,567	P-242	\$0	\$422,014,567	52.0322%	\$0	\$219,583,464
243	368.000	Line Transformers - Distribution Plant	\$266,227,878	P-243	\$0	\$266,227,878	57.3172%	\$0	\$146,289,473
244	369.000	Services- Distribution Plant	\$101,458,040	P-244	\$0	\$101,458,040	51.5587%	\$0	\$52,308,417
245	370.000	Meters - Distribution Plant	\$92,651,062	P-245	\$0	\$92,651,062	54.3101%	\$0	\$50,427,505
246	371.000	Water Installations - Distribution Plant	\$10,350,819	P-246	\$0	\$10,350,819	74.3996%	\$0	\$7,700,969
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$38,198,267	P-247	\$0	\$38,198,267	26.7396%	\$0	\$10,977,167
248		Distribution-Salvage and removal: Retirements not classified	\$0	P-248	\$0	\$0	54.4317%	\$0	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,849,076,185		\$0	\$1,849,076,185		\$0	\$1,006,484,352
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$2,858,497	P-251	\$0	\$2,858,497	53.4300%	\$0	\$1,527,295
252	390.000	Structures & Improvements - General Plant	\$70,713,332	P-252	\$0	\$70,713,332	53.4300%	\$0	\$37,782,133
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$4,589,137	P-253	\$0	\$4,589,137	53.4300%	\$0	\$2,451,976
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$28,791,487	P-254	\$0	\$28,791,487	53.4300%	\$0	\$14,314,861
255	391.000	Office Furniture & Equipment - General Plant	\$13,051,477	P-255	-\$1,348,883	\$11,702,594	53.4300%	\$0	\$6,264,299
256	391.010	Off Furniture & Equip - Wolf Creek	\$4,457,969	P-256	\$0	\$4,457,969	53.4300%	\$0	\$2,381,893
257	391.020	Off Furniture & Equip - Computer	\$6,279,521	P-257	-\$300,180	\$4,979,361	53.4300%	\$0	\$2,660,473
258	392.000	Transportation Equipment - General Plant	\$784,266	P-258	\$0	\$784,266	53.4300%	\$0	\$408,342
259	392.010	Trans Equip- Light Trucks	\$8,482,972	P-259	\$0	\$8,482,972	53.4300%	\$0	\$4,532,462
260	392.020	Trans Equip - Heavy Trucks	\$30,207,930	P-260	\$0	\$30,207,930	53.4300%	\$0	\$16,140,087
261	392.030	Trans Equip - Tractors	\$885,140	P-261	\$0	\$885,140	53.4300%	\$0	\$468,070
262	392.040	Trans Equip - Trailers	\$1,819,123	P-262	\$0	\$1,819,123	53.4300%	\$0	\$971,987
263	393.000	Stores Equipment - General Plant	\$1,018,223	P-263	-\$182,593	\$835,630	53.4300%	\$0	\$445,409

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264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$5,196,634	P-264	-\$776,784	\$4,419,850	53.4300%	\$0	\$2,361,526
265	395.000	Laboratory Equipment	\$8,380,090	P-265	-\$321,701	\$8,058,389	53.4300%	\$0	\$3,242,324
266	396.000	Power Operated Equipment - General Plant	\$24,356,057	P-266	\$0	\$24,356,057	53.4300%	\$0	\$13,013,441
267	397.000	Communication Equipment - General Plant	\$103,963,657	P-267	-\$1,038,400	\$102,925,257	53.4300%	\$0	\$54,992,965
268	397.010	Communications Equip - Wolf Creek	\$143,390	P-268	\$0	\$143,390	53.4300%	\$0	\$76,513
269	397.020	Comm Equip - WfCrk Mo Grs Up	\$9,280	P-269	\$0	\$9,280	100.0000%	\$0	\$9,280
270	398.000	Miscellaneous Equipment - General Plant	\$496,799	P-270	-\$37,537	\$459,262	53.4300%	\$0	\$244,849
271		General Plant-Salvage and removal:	\$0	P-271	\$0	\$0	53.4300%	\$0	\$0
		Retirements not classified							
272		TOTAL GENERAL PLANT	\$311,271,921		-\$4,003,058	\$307,268,863		\$0	\$164,178,075
273		TOTAL PLANT IN SERVICE	\$7,200,218,391		-\$1,803,088	\$7,198,415,303		\$0	\$4,179,481,301

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-255	Office Furniture & Equipment - General Plant	391,000		-\$1,345,853		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$925,107		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$420,776		\$0	
P-257	Off Furniture & Equip - Computer	391,020		-\$300,164		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077		\$0	
P-263	Stores Equipment - General Plant	393,000		-\$182,593		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-264	Tools, Shop & Garage Equipment - General Plant	384,000		\$776,784		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	
P-265	Laboratory Equipment	395,000		-\$321,701		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
P-267	Communication Equipment - General Plant	397,000		-\$1,038,400		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$39,947		\$0	

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P-279	Miscellaneous Equipment - General Plant	388,000		-\$37,837		\$0
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604		\$0	
Total Plant Adjustments				-\$4,003,058		\$0

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1		INTANGIBLE PLANT			
2	301.000	Organization	\$38,569	0.00%	\$0
3	302.000	Franchises and Consents	\$22,937	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$1,069,518	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$46,947,463	0.00%	\$0
6	303.030	Misc Intangible Plt - 10 yr Software	\$34,122,094	0.00%	\$0
7	303.050	Misc Intang Plt - WC 5yr Software	\$11,320,480	0.00%	\$0
8	303.070	Misc Intg Plt-Srct (Like 312)	\$18,375	0.00%	\$0
9	303.080	Misc Intangible Trans Line (Like 355)	\$3,067,332	0.00%	\$0
10	303.100	Miscellaneous Intangible Plant Iatan Hwy & Bridge	\$1,975,155	0.00%	\$0
11		TOTAL PLANT INTANGIBLE	\$98,581,903		\$0
12		PRODUCTION PLANT			
13		STEAM PRODUCTION			
14		PRODUCTION-STM-HAWTHORN UNIT 5			
15	310.000	Land & Land Rights	\$424,065	0.00%	\$0
16	311.000	Structures & Improvements	\$14,235,129	3.07%	\$437,018
17	311.020	Structures - H 5 Rebuild	\$4,687,402	1.21%	\$56,718
18	312.000	Boiler Plant Equipment	\$38,492,180	2.88%	\$1,100,876
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,239,287	3.16%	\$165,561
20	312.030	Boiler Plant - H5 Rebuild	\$116,698,820	1.21%	\$1,412,056
21	314.000	Turbogenerator Units	\$40,450,081	3.27%	\$1,322,718
22	315.000	Accessory Electric Equipment	\$6,313,666	3.87%	\$244,339
23	315.010	Accessory Equip - H5 Rebuild	\$20,695,231	1.08%	\$223,508
24	316.000	Misc. Power Plant Equipment	\$4,452,768	2.27%	\$101,078
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$1,210,967	0.62%	\$7,508
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$252,899,596		\$5,071,380
27		PRODUCTION-STM-IATAN I			
28	310.000	Steam Production-Land-Electric	\$1,939,367	0.00%	\$0
29	311.000	Steam Production-Structures & Improvement	\$12,725,679	3.07%	\$390,678
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$207,309,617	2.86%	\$5,929,055
31	312.050	Stm Pr-Boiler Plt Equip-Iatan 1-MO Juris Disallowance	-\$16,365	2.86%	-\$468
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$929,949	3.16%	\$29,386

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

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

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

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

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

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174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
175		OTHER PRODUCTION			
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1			
177	316.000	St Pr-Misc Power Plant Equip-Elec	\$24,449	2.27%	\$555
178	341.020	Oth Prod-Struct-Elec-Wind	\$1,914,624	5.00%	\$95,731
179	344.020	Oth Prod-Generators-Elec-Wind	\$81,569,731	5.00%	\$4,078,487
180	345.020	Oth Prod-Accessory Equip-Wind	\$67,407	5.00%	\$3,370
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$83,576,211		\$4,178,143
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2			
183	341.020	Other Prod-Structures-Electric Wind	\$534,048	5.00%	\$26,702
184	344.020	Other Prod-Generators-Electric Wind	\$53,937,499	5.00%	\$2,696,875
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$54,471,547		\$2,723,577
186		RETIREMENTS WORK IN PROGRESS-PRODUCTION			
187		Production - Salvage & Removal	\$0	0.00%	\$0
188		Retirements not classified-Nuclear and Steam	\$0	0.00%	\$0
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
190		GENERAL PLANT-BUILDINGS			
191	311.000	Steam Prod. Structures-Electric	\$3,772	3.07%	\$116
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$172,748	0.00%	\$0
193	315.000	Steam Prod-Accessory Equip-Electric	\$10,295	3.87%	\$398
194	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$146,441	2.27%	\$3,324
195		TOTAL GENERAL PLANT-BUILDINGS	\$333,254		\$3,838
196		GENERAL PLANT - GENERAL EQUIP/TOOLS			
197	311.000	Stm Prod-Structures-Electric	\$4,706	3.07%	\$144
198	315.000	Steam Production - Accessory Equipment-Electric	\$13,853	3.87%	\$536
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$3,071,122	2.27%	\$69,714

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

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Line Number	A Account Number	B Plant Account Description	C NO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
231		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
232		TOTAL TRANSMISSION PLANT	\$216,329,696		\$4,140,601
233		DISTRIBUTION PLANT			
234	360.000	Land - Distribution Plant	\$3,584,446	0.00%	\$0
235	360.010	Land Rights -Distribution Plant	\$9,676,657	0.00%	\$0
236	361.000	Structures & Improvements - Distribution Plant	\$6,099,981	1.52%	\$92,720
237	362.000	Station Equipment - Distribution Plant	\$99,768,394	1.96%	\$1,955,461
238	362.030	Station Equip - Commnications	\$2,240,671	12.50%	\$280,084
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$144,684,043	3.40%	\$4,919,257
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$117,980,378	2.45%	\$2,890,029
241	366.000	Underground Conduit - Distribution Plant	\$135,182,767	2.63%	\$3,555,307
242	367.000	Underground Conductors & Devices - Distribution Plant	\$219,583,464	2.23%	\$4,896,711
243	368.000	Line Transformers - Distribution Plant	\$146,289,473	1.92%	\$2,808,758
244	369.000	Services- Distribution Plant	\$52,308,417	4.65%	\$2,432,341
245	370.000	Meters - Distribution Plant	\$50,427,505	1.17%	\$590,002
246	371.000	Meter Installations - Distribution Plant	\$7,700,989	1.13%	\$87,021
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$10,977,167	4.56%	\$500,559
248		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
249		TOTAL DISTRIBUTION PLANT	\$1,006,484,352		\$25,008,250
250		GENERAL PLANT			
251	389.000	Land and Land Rights - General Plant	\$1,527,295	0.00%	\$0
252	390.000	Structures & Improvements - General Plant	\$37,782,133	2.56%	\$967,223
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,451,976	0.00%	\$0
254	390.050	Struct & Imprv - Leasehold (One KC Place)	\$14,314,681	0.00%	\$0
255	391.000	Office Furniture & Equipment - General Plant	\$6,254,299	5.00%	\$312,715
256	391.010	Off Furniture & Equip - Wolf Creek	\$2,381,893	5.00%	\$119,095
257	391.020	Off Furniture & Equip - Computer	\$2,660,473	12.50%	\$332,559
258	392.000	Transportation Equipment - General Plant	\$408,342	10.71%	\$43,733
259	392.010	Trans Equip- Light Trucks	\$4,532,452	9.38%	\$425,144
260	392.020	Trans Equip - Heavy Trucks	\$16,140,097	7.50%	\$1,210,507
261	392.030	Trans Equip - Tractors	\$366,070	6.25%	\$22,879
262	392.040	Trans Equip - Trailers	\$971,957	3.75%	\$36,448
263	393.000	Stores Equipment - General Plant	\$445,409	4.00%	\$17,816
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,361,526	3.30%	\$77,930
265	395.000	Laboratory Equipment	\$3,242,324	3.30%	\$106,997

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
266	396.000	Power Operated Equipment - General Plant	\$13,013,441	6.54%	\$861,079
267	397.000	Communication Equipment - General Plant	\$54,992,965	2.86%	\$1,572,799
268	397.010	Communications Equip - Wolf Creek	\$76,613	2.86%	\$2,191
269	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.86%	\$265
270	398.000	Miscellaneous Equipment - General Plant	\$244,849	3.33%	\$8,153
271		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
272		TOTAL GENERAL PLANT	\$164,178,075		\$6,107,533
273		Total Depreciation	\$4,170,481,301		\$98,916,429

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	63.4300%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$332,610	R-4	\$0	\$332,610	62.5300%	\$0	\$174,668
5	303.020	Misc Intangible Pkt - 6yr Software	\$89,902,052	R-8	\$0	\$89,902,052	63.3346%	\$0	\$37,281,910
6	303.030	Misc Intangible Pkt - 10 yr Software	\$51,318,894	R-6	\$0	\$51,318,894	64.6118%	\$0	\$27,973,814
7	303.050	Misc Intang Pkt - WC 6yr Software	\$11,489,483	R-7	\$0	\$11,489,483	62.5300%	\$0	\$6,040,668
8	303.070	Misc Intg Pkt-Srct (Like 312)	\$8,281	R-8	\$0	\$8,281	62.5300%	\$0	\$3,289
9	303.080	Misc Intangible Trans Line (Like 356)	\$218,987	R-9	\$0	\$218,987	62.5300%	\$0	\$113,468
10	303.100	Miscellaneous Intangible Plant Intan Hwy & Bridge	\$66,380	R-10	\$0	\$66,380	62.5300%	\$0	\$34,328
11		TOTAL PLANT INTANGIBLE	\$133,338,617		\$0	\$133,338,617		\$0	\$71,622,135
12		PRODUCTION PLANT							
13		STEAM PRODUCTION							
14		PRODUCTION-STM-HAWTHORN UNIT 5							
15	310.000	Land & Land Rights	\$0	R-15	\$0	\$0	62.5300%	\$0	\$0
16	311.000	Structures & Improvements	\$12,679,607	R-16	\$0	\$12,679,607	62.5300%	\$0	\$6,608,068
17	311.020	Structures - H 5 Rebuild	\$8,118,852	R-17	\$0	\$8,118,852	62.5300%	\$0	\$4,263,782
18	312.000	Boiler Plant Equipment	-\$12,343,444	R-18	-\$47,063	-\$12,390,497	62.5300%	\$0	-\$6,608,728
19	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$1,929,674	R-19	\$0	\$1,929,674	62.5300%	\$0	\$1,013,805
20	312.030	Boiler Plant - H5 Rebuild	\$193,867,249	R-20	\$0	\$193,867,249	62.5300%	\$0	\$101,633,213
21	314.000	Turbogenerator Units	\$30,178,331	R-21	\$0	\$30,178,331	62.5300%	\$0	\$16,862,677
22	316.000	Accessory Electric Equipment	-\$1,834,413	R-22	\$0	-\$1,834,413	62.5300%	\$0	-\$963,817
23	316.010	Accessory Equip - H5 Rebuild	\$34,268,307	R-23	\$0	\$34,268,307	62.5300%	\$0	\$18,000,091
24	316.000	Misc. Power Plant Equipment	\$4,840,978	R-24	\$0	\$4,840,978	62.5300%	\$0	\$2,437,906
25	316.010	Misc. Equip - Hawthorn 5 Rebuild	\$2,015,931	R-25	\$0	\$2,015,931	62.5300%	\$0	\$1,058,969
26		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$273,406,972		-\$47,063	\$273,359,919		\$0	\$143,555,966
27		PRODUCTION-STM-IATAN I							
28	310.000	Steam Production-Land-Electric	\$0	R-28	\$0	\$0	62.5300%	\$0	\$0
29	311.000	Steam Production-Structures & Improvement	\$17,687,945	R-29	\$0	\$17,687,945	62.5300%	\$0	\$9,238,848
30	312.000	Steam Production-Boiler Plant Equip - Electric	\$133,180,928	R-30	\$0	\$133,180,928	62.5300%	\$0	\$69,959,941
31	312.050	Stm Pr-Boiler Pkt Equip-Iatan 1-MO Juris Disallowance	-\$489	R-31	\$0	-\$489	100.0000%	\$0	-\$489
32	312.010	Steam Production-Boiler-Unit Train-Elect	\$342,490	R-32	\$0	\$342,490	62.5300%	\$0	\$179,910
33	314.000	Steam Production-Turbogenerators - Electric	\$32,065,834	R-33	\$0	\$32,065,834	62.5300%	\$0	\$16,844,235
34	316.000	Steam Production-Accessory Equipment - Electric	\$17,818,334	R-34	\$0	\$17,818,334	62.5300%	\$0	\$9,359,971
35	316.050	Steam Production Accessory Equip Electric-MO Juris disallowance	-\$18,607	R-35	\$0	-\$18,607	100.0000%	\$0	-\$18,607
36	316.000	Steam Production-Misc Plant Equipment - Electric	\$2,888,703	R-36	\$0	\$2,888,703	62.5300%	\$0	\$1,412,376
37	316.050	Steam Production-Misc Plant-Equip Elect-MO Juris Disallowance	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		TOTAL PRODUCTION-STM-IATAN I	\$203,665,238		\$0	\$203,665,238		\$0	\$106,976,286
39		PRODUCTION-IATAN COMMON							
40	311.000	Steam Production-Structures-Electric	\$2,888,804	R-40	\$0	\$2,888,804	62.5300%	\$0	\$1,402,343
41	312.000	Steam Production-Turbogenerators-Electric	\$14,230,005	R-41	\$0	\$14,230,005	62.5300%	\$0	\$7,475,022
42	314.000	Steam Production-Boiler Plant Equip-Electric	\$338,612	R-42	\$0	\$338,612	62.5300%	\$0	\$178,398
43	316.000	Steam Production-Accessory Equip-Electric	\$497,060	R-43	\$0	\$497,060	62.5300%	\$0	\$261,100
44	316.000	Steam Production-Misc Power Plant Equip-Electric	\$26,287	R-44	\$0	\$26,287	62.5300%	\$0	\$13,283
45		TOTAL PRODUCTION-IATAN COMMON	\$17,761,558		\$0	\$17,761,558		\$0	\$8,330,146

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46		PRODUCTION- IATAN 2							
47	303.020	Misc. Intangible	\$0	R-47	\$0	\$0	52.5300%	\$0	\$0
48	303.010	Misc. Intangible- Substation	\$0	R-48	\$0	\$0	52.5300%	\$0	\$0
49	310.000	Steam Production-Land-Iatan 2	\$0	R-49	\$0	\$0	52.5300%	\$0	\$0
50	311.040	Steam Production Structures-Electric	\$3,827,938	R-60	\$0	\$3,827,938	52.5300%	\$0	\$1,905,766
51	311.060	Structures Iatan 2 Mo Juris Disallowance	-\$10,034	R-51	\$0	-\$10,034	100.0000%	\$0	-\$10,034
52	311.070	Regulatory Plan-EO-2005-0329 Addl Amort	\$19,240,888	R-52	\$0	\$19,240,888	100.0000%	\$0	\$19,240,888
53	312.040	Steam Production-Boiler Plant Equip-Iatan 2	\$30,424,879	R-53	\$0	\$30,424,879	52.5300%	\$0	\$15,982,189
54	312.060	Stm Pr-Boiler Pk Equip-Iatan 2-MO Juris Disallowance	-\$79,706	R-54	\$0	-\$79,706	100.0000%	\$0	-\$79,706
55	312.070	Regulatory Plan EO-2005-0329 Addl Amort	\$137,897,645	R-55	\$0	\$137,897,645	100.0000%	\$0	\$137,897,645
56	314.040	Steam Production-Turbogenerator-Iatan 2	\$3,521,121	R-56	\$0	\$3,521,121	52.5300%	\$0	\$1,902,175
57	314.060	Steam Production Turbogenerator Iatan 2 Disallowance (MO Juris)	-\$10,428	R-57	\$0	-\$10,428	100.0000%	\$0	-\$10,428
58	314.070	Regulatory Plan EO-2005-0329 Additional Amortization	\$19,135,918	R-58	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
59	315.040	Steam Production-Accessory Equip-Iatan 2	\$1,287,665	R-59	\$0	\$1,287,665	52.5300%	\$0	\$665,904
60	315.080	Steam Production Accessory Equip Iatan 2 Disallowance (MO Juris)	-\$3,748	R-60	\$0	-\$3,748	100.0000%	\$0	-\$3,748
61	315.070	Regulatory Plan EO-2005-0329 Addl Amort.	\$6,399,672	R-61	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
62	316.040	Steam Production - Misc. Power Plant Equip - Iatan 2	\$143,290	R-62	\$0	\$143,290	52.5300%	\$0	\$75,270
63	316.060	Steam Production Misc. Power Plant Iatan 2 disallowance (MO Juris)	-\$343	R-63	\$0	-\$343	100.0000%	\$0	-\$343
64	316.070	Reg. Case EO-2005-0329 Additional Amort	\$704,779	R-64	\$0	\$704,779	100.0000%	\$0	\$704,779
65		TOTAL PRODUCTION- IATAN 2	\$222,359,236		\$0	\$222,359,236		\$0	\$203,805,637
66		LACYGNE COMMON PLANT							
67	310.000	Steam Production- Land- LaCygne-Common	\$0	R-67	\$0	\$0	52.5300%	\$0	\$0
68	311.000	Steam Production- Structures- LaCygne-Common	\$2,411,188	R-68	\$0	\$2,411,188	52.5300%	\$0	\$1,266,597
69	312.000	Steam Production- Boiler Plant- LaCygne-Common	\$4,338,295	R-69	\$0	\$4,338,295	52.5300%	\$0	\$2,278,908
70	312.010	Steam Production - Boiler-Unit Train- LaCygne-Common	\$88,341	R-70	\$0	\$88,341	52.5300%	\$0	\$46,406
71	314.000	Steam Production-Turbogenerator- LaCygne-Common	\$32,736	R-71	\$0	\$32,736	52.5300%	\$0	\$17,196
72	315.000	Steam Production-Acc. Equip-LaCygne-Common	\$888,362	R-72	\$0	\$888,362	52.5300%	\$0	\$466,851
73	315.020	Steam Production-Acc. Equip-Comp- LaCygne-Common	\$5,362	R-73	\$0	\$5,362	52.5300%	\$0	\$2,817
74	316.000	Steam Production-Misc. Power Plant- LaCygne-Common	\$1,161,073	R-74	\$0	\$1,161,073	52.5300%	\$0	\$604,859
75		TOTAL LACYGNE COMMON PLANT	\$8,915,346		\$0	\$8,915,346		\$0	\$4,683,232
76		PRODUCTION-STEAM-LACYGNE 1							
77	310.000	Land-LaCygne 1	\$0	R-77	\$0	\$0	52.5300%	\$0	\$0
78	311.000	Structures-LaCygne 1	\$13,207,467	R-78	\$0	\$13,207,467	52.5300%	\$0	\$6,937,562
79	312.000	Boiler Plant Equip-LaCygne 1	\$71,841,616	R-79	\$0	\$71,841,616	52.5300%	\$0	\$37,735,401
80	312.020	Boiler AQC Equip-LaCygne 1	\$45,500,580	R-80	\$0	\$45,500,580	52.5300%	\$0	\$23,901,455
81	314.000	Turbogenerator-LaCygne 1	\$18,474,726	R-81	\$0	\$18,474,726	52.5300%	\$0	\$9,704,774
82	315.000	Misc. Power Plant Equip-LaCygne 1	\$8,948,765	R-82	\$0	\$8,948,765	52.5300%	\$0	\$4,700,786
83	316.000	Acc. Equip-LaCygne 1	\$1,056,234	R-83	\$0	\$1,056,234	52.5300%	\$0	\$554,840
84		TOTAL PRODUCTION-STEAM-LACYGNE 1	\$159,029,388		\$0	\$159,029,388		\$0	\$83,538,138
85		PRODUCTION-STEAM-LACYGNE 2							
86	311.000	Structures-LaCygne 2	\$2,186,619	R-86	\$0	\$2,186,619	52.5300%	\$0	\$1,138,125
87	312.000	Boiler Plant Equip-LaCygne 2	\$88,006,363	R-87	\$0	\$88,006,363	52.5300%	\$0	\$44,853,842
88	314.000	Turbogenerator-LaCygne 2	\$16,108,401	R-88	\$0	\$16,108,401	52.5300%	\$0	\$8,461,743

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89	316.000	Accessory Equip-LaCygne 2	\$5,671,129	R-89	\$0	\$5,671,129	62.5300%	\$0	\$4,554,944
90	318.000	Misc. Power Plant Equip-LaCygne 2	\$1,041,351	R-90	\$0	\$1,041,351	62.5300%	\$0	\$547,022
91		TOTAL PRODUCTION-STEAM-LACYGNE 2	\$112,993,863		\$0	\$112,993,863		\$0	\$69,355,676
92		PRODUCTION STM-MONTROSE 1, 2 & 3							
93	310.000	Land- Montrose	\$0	R-93	\$0	\$0	62.5300%	\$0	\$0
94	311.000	Structures - Electric - Montrose	\$10,180,985	R-94	\$0	\$10,180,985	62.5300%	\$0	\$5,348,081
95	312.000	Boiler Plant Equipment - Equipment- Montrose	\$84,578,176	R-95	\$0	\$84,578,176	62.5300%	\$0	\$44,428,917
96	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$1,725,883	R-96	\$0	\$1,725,883	62.5300%	\$0	\$906,481
97	314.000	Turbogenerators- Electric- Montrose	\$23,905,517	R-97	\$0	\$23,905,517	62.5300%	\$0	\$12,557,568
98	315.000	Accessory Equipment- Electric - Montrose	\$10,318,857	R-98	\$0	\$10,318,857	62.5300%	\$0	\$5,420,391
99	315.000	Misc. Plant Equipment- Electric- Montrose	\$2,268,854	R-99	\$0	\$2,268,854	62.5300%	\$0	\$1,191,829
100		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$132,977,634		\$0	\$132,977,634		\$0	\$69,853,257
101		PRODUCTION- HAWTHORN 8 COMBINED CYCL							
102	341.000	Other Prod - Structures Hawthorn 8	\$45,783	R-102	\$0	\$45,783	62.5300%	\$0	\$24,050
103	342.000	Other Prod- Fuel Holders-Hawthorn 8	\$409,514	R-103	\$0	\$409,514	62.5300%	\$0	\$215,116
104	344.000	Other Production - Generators Hawthorn 8	\$14,946,321	R-104	\$0	\$14,946,321	62.5300%	\$0	\$7,851,302
105	346.000	Other Prod - Accessory Equip - Hawthorn 8	\$1,050,609	R-105	\$0	\$1,050,609	62.5300%	\$0	\$561,832
106		TOTAL PRODUCTION- HAWTHORN 8 COMBINED CYCL	\$16,462,127		\$0	\$16,462,127		\$0	\$8,642,302
107		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
108	311.000	Structures and Improvements - Hawthorn 9	\$872,333	R-108	\$0	\$872,333	62.5300%	\$0	\$458,237
109	312.000	Boiler Plant Equip - Hawthorn 9	\$24,951,455	R-109	\$0	\$24,951,455	62.5300%	\$0	\$13,108,999
110	314.000	Turbogenerators - Hawthorn 9	\$6,338,641	R-110	\$0	\$6,338,641	62.5300%	\$0	\$3,328,598
111	315.000	Accessory Equipment - Hawthorn 9	\$5,007,118	R-111	\$0	\$5,007,118	62.5300%	\$0	\$2,630,239
112	316.000	Misc. Pwr Plt Equip - Hawthorn 9	\$65,041	R-112	\$0	\$65,041	62.5300%	\$0	\$34,166
113		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$37,234,588		\$0	\$37,234,588		\$0	\$19,559,329
114		PRODUCTION - NORTHEAST STATION							
115	311.000	Steam Prod - Structures - Elect - NE	\$189	R-115	\$0	\$189	62.5300%	\$0	\$99
116	340.000	Other Production - Land NE	\$0	R-116	\$0	\$0	62.5300%	\$0	\$0
117	341.000	Other Prod- Structures-Elec	\$3,274	R-117	\$0	\$3,274	62.5300%	\$0	\$1,720
118	342.000	Other Prod - Fuel Holders NE	\$959,207	R-118	\$0	\$959,207	62.5300%	\$0	\$503,871
119	344.000	Other Prod - Generators NE	\$32,768,544	R-119	\$0	\$32,768,544	62.5300%	\$0	\$17,213,316
120	345.000	Other Prod - Accessory Equip - NE	\$6,141,505	R-120	\$0	\$6,141,505	62.5300%	\$0	\$3,226,165
121	346.000	Other Production Misc Power Plant Equip Elec	\$34	R-121	\$0	\$34	62.5300%	\$0	\$18
122		TOTAL PRODUCTION - NORTHEAST STATION	\$39,872,853		\$0	\$39,872,853		\$0	\$20,845,209
123		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
124	341.000	Other Production-Structures-Electric- Hawthorn 7	\$221,355	R-124	\$0	\$221,355	62.5300%	\$0	\$116,278
125	342.000	Other Production-Fuel Holders-Electric- Hawthorn 7	\$1,181,977	R-125	\$0	\$1,181,977	62.5300%	\$0	\$620,893
126	344.000	Other Production-Generators-Electric- Hawthorn 7	\$10,181,036	R-126	\$0	\$10,181,036	62.5300%	\$0	\$5,348,098
127	345.000	Other Production-Accessory Equip- Electric-Hawthorn 7	\$916,546	R-127	\$0	\$916,546	62.5300%	\$0	\$481,462
128		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	\$12,500,914		\$0	\$12,500,914		\$0	\$6,566,731
129		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							

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130	341.000	Other Production-Structures-Electric-Hawthorn 8	\$28,926	R-130	\$0	\$28,926	52.5300%	\$0	\$14,144
131	342.000	Other Production-Fuel Holders-Electric-Hawthorn 8	\$235,138	R-131	\$0	\$235,138	52.5300%	\$0	\$123,517
132	344.000	Other Production-Generators-Electric-Hawthorn 8	\$10,819,912	R-132	\$0	\$10,819,912	52.5300%	\$0	\$5,863,700
133	348.000	Other Production-Accessory Equip-Electric-Hawthorn 8	\$585,383	R-133	\$0	\$585,383	52.5300%	\$0	\$298,996
134		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	\$11,647,367		\$0	\$11,647,367		\$0	\$6,118,367
136		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
138	311.000	Steam Production Structures-Elec	\$38,981	R-138	\$0	\$38,981	52.5300%	\$0	\$19,428
137	316.000	Misc Plant Equip - Electric W. Gardner	\$38	R-137	\$0	\$38	52.5300%	\$0	\$19
138	340.000	Other Prod - Land - W. Gardner	\$0	R-138	\$0	\$0	52.5300%	\$0	\$0
139	340.010	Other Prod- Landrights & Easements-W. Gardner	\$9,828	R-139	\$0	\$9,828	52.5300%	\$0	\$5,163
140	341.000	Other Prod - Structures W. Gardner	\$581,081	R-140	\$0	\$581,081	52.5300%	\$0	\$310,484
141	342.000	Other Prod - Fuel Holders W. Gardner	\$892,373	R-141	\$0	\$892,373	52.5300%	\$0	\$461,294
142	344.000	Other Prod - Generators W. Gardner	\$37,996,817	R-142	\$0	\$37,996,817	52.5300%	\$0	\$19,959,203
143	346.000	Other Prod - Access Equip - W. Gardner	\$2,312,108	R-143	\$0	\$2,312,108	52.5300%	\$0	\$1,214,660
144	348.000	Other Production Misc Power Plant Equip-Elect	\$150	R-144	\$0	\$150	52.5300%	\$0	\$79
146		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$41,938,364		\$0	\$41,938,364		\$0	\$22,030,218
148		PROD OTHER - MIAMI/OSAWATOMIE 1							
147	340.000	Other Production - Land-Osawatomie	\$0	R-147	\$0	\$0	52.5300%	\$0	\$0
148	341.000	Other Production - Structures-Osawatomie	\$389,777	R-148	\$0	\$389,777	52.5300%	\$0	\$204,750
149	342.000	Other Prod - Fuel Holders-Osawatomie	\$838,426	R-149	\$0	\$838,426	52.5300%	\$0	\$436,365
150	344.000	Other Prod - Generators-Osawatomie	\$8,080,999	R-150	\$0	\$8,080,999	52.5300%	\$0	\$4,776,502
151	345.000	Other Prod - Accessory Equip - Osawatomie	\$806,187	R-151	\$0	\$806,187	52.5300%	\$0	\$418,430
152		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$10,726,388		\$0	\$10,726,388		\$0	\$5,834,047
153		TOTAL STEAM PRODUCTION	\$1,301,461,016		-\$47,053	\$1,301,433,963		\$0	\$770,634,530
154		NUCLEAR PRODUCTION							
156		PROD PLT- NUCLEAR - WOLF CREEK							
156	320.000	Land & Land Rights - Wolf Creek	\$0	R-156	\$0	\$0	52.5300%	\$0	\$0
157	321.000	Structures & Improvements - Wolf Creek	\$244,313,003	R-157	\$0	\$244,313,003	52.5300%	\$0	\$128,337,620
158	321.010	Structures MO Gr Up AFC Ele	\$11,388,216	R-158	\$0	\$11,388,216	100.0000%	\$0	\$11,388,216
159	322.000	Reactor Plant Equipment-Wolf Creek	\$371,449,186	R-159	\$0	\$371,449,186	52.5300%	\$0	\$195,122,257
160	322.010	Reactor - MO Gr Up AFDC	\$28,500,516	R-160	\$0	\$28,500,516	100.0000%	\$0	\$28,500,516
161	322.020	MO Juris deprec 40 to 60 yr EO-05-0358	\$14,581,667	R-161	\$0	\$14,581,667	100.0000%	\$0	\$14,581,667
162	323.000	Turbogenerator Units - Wolf Creek	\$80,923,974	R-162	\$0	\$80,923,974	52.5300%	\$0	\$47,762,384
163	323.010	Turbogenerator MO GR Up AFDC	\$4,370,953	R-163	\$0	\$4,370,953	100.0000%	\$0	\$4,370,953
164	324.000	Accessory Electric Equipment - Wolf Creek	\$62,815,393	R-164	\$0	\$62,815,393	52.5300%	\$0	\$32,896,926
165	324.010	Accessory Equip - MO Gr Up AFDC	\$3,108,799	R-165	\$0	\$3,108,799	100.0000%	\$0	\$3,108,799
166	325.000	Miscellaneous Power Plant Equipment	\$21,924,066	R-166	\$0	\$21,924,066	52.5300%	\$0	\$11,516,728
167	325.010	Misc. Pit Equip - MO Gr Up AFDC	\$624,216	R-167	\$0	\$624,216	100.0000%	\$0	\$624,216
168	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,935,129	R-168	\$0	-\$4,935,129	\$0	\$0	-\$4,935,129
169	328.010	MPSC Disallow - Mo Basis	-\$69,555,750	R-169	\$0	-\$69,555,750	52.5300%	\$0	-\$36,537,835
170	328.060	Nucl PR-KS Dosa.-Pre 1988 res	-\$10,086,006	R-170	\$0	-\$10,086,006	52.5300%	\$0	-\$5,299,179
171		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
172		TOTAL NUCLEAR PRODUCTION	\$770,333,133		\$0	\$770,333,133		\$0	\$432,449,318
173		HYDRAULIC PRODUCTION							
174		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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175		OTHER PRODUCTION							
176		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1							
177	318.000	St Pr-Misc Power Plant Equip-Elec	\$1,862	R-177	\$0	\$1,862	52.5300%	\$0	\$873
178	341.020	Oth Prod-Struct-Elec-Wind	\$919,815	R-178	\$0	\$919,815	52.5300%	\$0	\$463,179
179	344.020	Oth Prod-Generators-Elec-Wind	\$42,226,989	R-179	\$0	\$42,226,989	52.5300%	\$0	\$22,181,317
180	346.020	Oth Prod-Accessory Equip-Wind	\$26,468	R-180	\$0	\$26,468	52.5300%	\$0	\$13,903
181		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 1	\$43,173,942		\$0	\$43,173,942		\$0	\$22,679,272
182		PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2							
183	341.020	Other Prod-Structures-Electric Wind	\$55,605	R-183	\$0	\$55,605	52.5300%	\$0	\$29,299
184	344.020	Other Prod-Generators-Electric Wind	\$6,399,161	R-184	\$0	\$6,399,161	52.5300%	\$0	\$3,361,479
185		TOTAL PRODUCTION PLANT-WIND GENERATION-SPEARVILLE 2	\$6,454,766		\$0	\$6,454,766		\$0	\$3,390,688
186		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
187		Production - Salvage & Removal	-\$17,791,344	R-187	\$0	-\$17,791,344	52.5300%	\$0	-\$9,345,793
188		Retirements not classified-Nuclear and Steam	-\$476,270	R-188	\$0	-\$476,270	52.5300%	\$0	-\$250,185
189		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$18,267,614		\$0	-\$18,267,614		\$0	-\$9,595,978
190		GENERAL PLANT-BUILDINGS							
191	311.000	Steam Prod. Structures-Electric	\$165	R-191	\$0	\$165	52.5300%	\$0	\$87
192	311.010	Steam Prod-Structures-Leasehold Improvements-P&M	\$280,950	R-192	\$0	\$280,950	52.5300%	\$0	\$147,583
193	315.000	Steam Prod-Accessory Equip-Electric	\$5,534	R-193	\$0	\$5,534	52.5300%	\$0	\$2,907
194	316.000	Steam Prod-Misc Power Plant Equip-Electric	\$11,883	R-194	\$0	\$11,883	52.5300%	\$0	\$6,242
195		TOTAL GENERAL PLANT-BUILDINGS	\$298,532		\$0	\$298,532		\$0	\$156,819
196		GENERAL PLANT - GENERAL EQUIP/TOOLS							
197	311.000	Stm Prod-Structures-Electric	\$206	R-197	\$0	\$206	52.5300%	\$0	\$108
198	315.000	Steam Production - Accessory Equipment-Electric	\$2,434	R-198	\$0	\$2,434	52.5300%	\$0	\$1,279
199	316.000	Steam Production - Misc Power Plant Equip - Electric	\$1,493,903	R-199	\$0	\$1,493,903	52.5300%	\$0	\$784,747
200		TOTAL GENERAL PLANT - GENERAL EQUIP/TOOLS	\$1,496,543		\$0	\$1,496,543		\$0	\$786,134
201		BULK OIL FACILITY NE							
202	310.000	Steam Prod-Land-Electric	\$0	R-202	\$0	\$0	52.5300%	\$0	\$0
203	311.000	Steam Prod-Structures-Electric	\$739,934	R-203	\$0	\$739,934	52.5300%	\$0	\$388,687
204	312.000	Steam Prod-Boiler Plant Equipment-Electric	\$641,476	R-204	\$0	\$641,476	52.5300%	\$0	\$284,437
205	315.000	Steam Production-Accessory Equipment-Electric	\$15,946	R-205	\$0	\$15,946	52.5300%	\$0	\$8,376
206	316.000	Steam Prod - Misc Power Plant Equip - Electric	\$60,781	R-206	\$0	\$60,781	52.5300%	\$0	\$42,434
207		TOTAL BULK OIL FACILITY NE	\$1,378,137		\$0	\$1,378,137		\$0	\$723,934
208		TOTAL OTHER PRODUCTION	\$34,534,306		\$0	\$34,534,306		\$0	\$18,140,889
209		TOTAL PRODUCTION PLANT	\$2,106,348,455		-\$47,053	\$2,106,301,402		\$0	\$1,221,224,717
210		TRANSMISSION PLANT							
211	350.000	Land - Transmission Plant	\$0	R-211	\$0	\$0	52.5300%	\$0	\$0
212	350.010	Land Rights - Transmission Plant	\$7,574,087	R-212	\$0	\$7,574,087	52.5300%	\$0	\$3,978,658
213	350.020	Land Rights- Transmission Plant- Wolf Creek	\$105	R-213	\$0	\$105	52.5300%	\$0	\$55
214	352.000	Structures & Improvements - Transmission Plant	\$1,496,257	R-214	\$0	\$1,496,257	52.5300%	\$0	\$785,984

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215	362.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$72,017	R-216	\$0	\$72,017	52.5300%	\$0	\$37,851
216	362.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$4,374	R-216	\$0	\$4,374	100.0000%	\$0	\$4,374
217	363.000	Station Equipment - Transmission Plant	\$44,332,773	R-217	\$0	\$44,332,773	52.5300%	-\$1,639,402	\$21,648,804
218	363.000	Transmission Plant-Spearville 2	\$0	R-218	\$0	\$0	52.5300%	\$0	\$0
219	363.010	Station Equip - Wolf Creek -Transmission Plant	\$4,660,390	R-219	\$0	\$4,660,390	52.5300%	\$0	\$2,448,103
220	363.020	Stat Equip- WlfCrk Mo Gr Up	\$325,194	R-220	\$0	\$325,194	100.0000%	\$0	\$325,194
221	363.030	Station Equip - Communications	\$1,599,361	R-221	\$0	\$1,599,361	52.5300%	\$0	\$840,144
222	364.000	Towers and Fixtures - Transmission Plant	\$3,838,638	R-222	\$0	\$3,838,638	52.5300%	\$0	\$1,911,377
223	365.000	Poles and Fixtures - Transmission Plant	\$65,440,438	R-223	\$0	\$65,440,438	52.5300%	\$0	\$29,122,861
224	365.010	Poles & Fixtures - Wolf Creek	\$47,747	R-224	\$0	\$47,747	52.5300%	\$0	\$25,081
225	365.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,214	R-225	\$0	\$3,214	100.0000%	\$0	\$3,214
226	366.000	Overhead Conductors & Devices - Transmission Plant	\$49,467,014	R-226	\$0	\$49,467,014	52.5300%	\$0	\$25,966,022
227	366.010	Ovrhd Cond & Dev- Wolf Creek	\$23,238	R-227	\$0	\$23,238	52.5300%	\$0	\$12,207
228	366.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$1,397	R-228	\$0	\$1,397	100.0000%	\$0	\$1,397
229	367.000	Underground Conduit	\$1,699,806	R-229	\$0	\$1,699,806	52.5300%	\$0	\$897,968
230	366.000	Underground Conductors & Devices	\$2,486,414	R-230	\$0	\$2,486,414	52.5300%	\$0	\$1,290,354
231		Transmission-Salvage & Removal : Retirements not classified	-\$362,730	R-231	\$0	-\$362,730	52.5300%	\$0	-\$201,048
232		TOTAL TRANSMISSION PLANT	\$172,659,731		\$0	\$172,659,731		-\$1,639,402	\$89,217,390
233		DISTRIBUTION PLANT							
234	360.000	Land - Distribution Plant	\$0	R-234	\$0	\$0	43.6094%	\$0	\$0
235	360.010	Land Rights -Distribution Plant	\$6,878,879	R-235	\$0	\$6,878,879	50.3311%	\$0	\$4,011,368
236	361.000	Structures & Improvements - Distribution Plant	\$6,049,846	R-236	\$0	\$6,049,846	49.5808%	\$0	\$3,004,462
237	362.000	Station Equipment - Distribution Plant	\$59,843,477	R-237	\$0	\$59,843,477	57.8733%	\$0	\$34,517,548
238	362.030	Station Equip - Communications	\$1,490,491	R-238	\$0	\$1,490,491	54.7304%	\$0	\$818,762
239	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$162,412,870	R-239	\$0	\$162,412,870	53.8079%	\$0	\$82,010,003
240	365.000	Overhead Conductors & Devices - Distribution Plant	\$68,376,503	R-240	\$0	\$68,376,503	54.9105%	\$0	\$32,054,830
241	366.000	Underground Conduit - Distribution Plant	\$38,506,417	R-241	\$0	\$38,506,417	56.3373%	\$0	\$22,463,604
242	367.000	Underground Conductors & Devices - Distribution Plant	\$68,156,785	R-242	\$0	\$68,156,785	52.0322%	\$0	\$35,464,616
243	368.000	Line Transformers - Distribution Plant	\$116,167,103	R-243	\$0	\$116,167,103	57.3172%	\$0	\$66,583,731
244	369.000	Services- Distribution Plant	\$49,839,485	R-244	\$0	\$49,839,485	51.5567%	\$0	\$25,695,694
245	370.000	Meters - Distribution Plant	\$64,381,185	R-245	\$0	\$64,381,185	54.3101%	\$0	\$34,965,496
246	371.000	Meter installations - Distribution Plant	\$12,416,149	R-246	\$0	\$12,416,149	74.3998%	\$0	\$9,237,690
247	373.000	Street Lighting and Signal Systems - Distribution Plant	\$11,178,934	R-247	\$0	\$11,178,934	28.7396%	\$0	\$3,212,781
248		Distribution-Salvage and removal: Retirements not classified	-\$2,546,566	R-248	\$0	-\$2,546,566	54.4317%	\$0	-\$1,388,140
249		TOTAL DISTRIBUTION PLANT	\$642,951,366		\$0	\$642,951,366		\$0	\$362,651,205
250		GENERAL PLANT							
251	389.000	Land and Land Rights - General Plant	\$0	R-251	\$0	\$0	53.4300%	\$0	\$0
252	390.000	Structures & Improvements - General Plant	\$22,373,468	R-252	\$0	\$22,373,468	53.4300%	-\$6,625,000	\$6,329,144
253	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,161,403	R-253	\$0	\$1,161,403	53.4300%	\$0	\$616,195
254	390.060	Struct & Imprv - Leasehold (One KC Place)	\$2,871,964	R-254	\$0	\$2,871,964	53.4300%	\$0	\$1,534,490
255	391.000	Office Furniture & Equipment - General Plant	\$6,867,880	R-255	-\$1,346,883	\$6,521,877	53.4300%	\$133,289	\$3,083,691
256	391.010	Off Furniture & Equip - Wolf Creek	\$1,741,081	R-256	\$0	\$1,741,081	53.4300%	\$40,607	\$970,856
257	391.020	Off Furniture & Equip - Computer	\$626,177	R-257	-\$300,160	\$326,017	53.4300%	\$417,063	\$591,254
258	392.000	Transportation Equipment - General Plant	\$451,350	R-258	\$0	\$451,350	53.4300%	\$0	\$241,166
259	392.010	Trans Equip- Light Trucks	\$1,672,833	R-259	\$0	\$1,672,833	53.4300%	\$0	\$893,795
260	392.020	Trans Equip - Heavy Trucks	\$3,898,287	R-260	\$0	\$3,898,287	53.4300%	\$0	\$2,062,856
261	392.030	Trans Equip - Tractors	\$263,808	R-261	\$0	\$263,808	53.4300%	\$0	\$140,962
262	392.040	Trans Equip - Trailers	\$784,228	R-262	\$0	\$784,228	53.4300%	\$0	\$408,326
263	393.000	Stores Equipment - General Plant	\$604,289	R-263	-\$182,593	\$421,696	53.4300%	-\$28,434	\$196,876
264	394.000	Tools, Shop, & Garage Equipment- General Plant	\$2,296,408	R-264	-\$776,784	\$1,519,624	53.4300%	\$209,873	\$1,021,274
265	396.000	Laboratory Equipment	\$3,262,754	R-265	-\$321,701	\$2,941,063	53.4300%	-\$112,938	\$1,453,124
266	396.000	Power Operated Equipment - General Plant	\$6,016,129	R-266	\$0	\$6,016,129	53.4300%	\$0	\$2,879,583

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267	397.000	Communication Equipment - General Plant	\$12,326,659	R-267	-\$1,038,400	\$11,288,159	53.4300%	\$11,393,972	\$17,425,235
268	397.010	Communications Equip - Wolf Creek	\$78,060	R-268	\$0	\$78,060	53.4300%	\$16,918	\$67,618
269	397.020	Comm Equip - WfCrk Mo Grs Up	\$2,853	R-269	\$0	\$2,853	100.0000%	\$2,212	\$5,065
270	398.000	Miscellaneous Equipment - General Plant	\$113,468	R-270	-\$37,537	\$75,921	53.4300%	\$34,838	\$76,401
271		General Plant-Salvage and removal: Retirements not classified	\$109,262	R-271	\$0	\$109,262	53.4300%	\$0	\$68,373
272		TOTAL GENERAL PLANT	\$98,480,187		-\$4,003,068	\$62,477,129		\$8,483,406	\$39,866,265
273		TOTAL DEPRECIATION RESERVE	\$3,117,728,346		-\$4,969,111	\$3,112,759,196		\$4,544,004	\$1,774,581,712

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-18	Boiler Plant Equipment	312,000		-47,053		\$0
	1. To adjust reserve based on disallowance of plant costs related to Hawthorn 5 SCR catalyst replacement as a result of the SCR to meet the original contract specifications		-47,053		\$0	
R-217	Station Equipment - Transmission Plant	353,000		\$0		-1,639,402
	1. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Acquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		-1,639,402	
R-252	Structures & Improvements - General Plant	390,000		\$0		-5,625,000
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-5,625,000	
R-255	Office Furniture & Equipment - General Plant	391,000		-1,340,983		-133,299
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-925,107		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-420,776		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$133,299	

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-256	Off Furniture & Equip - Wolf Creek	391.010		\$0		\$40,607
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$40,607	
R-257	Off Furniture & Equip - Computer	391.020		-\$300,180		\$417,063
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$253,083		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$47,077		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$417,063	
R-263	Stores Equipment - General Plant	393.000		-\$182,593		-\$26,434
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$184,307		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		\$1,714		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$26,434	

Kansas City Power & Light Company
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-264	Tools, Shop, & Garage Equipment- General PL	384,000		-\$75,784		-\$209,873
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$751,885		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$24,899		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$209,873	
R-265	Laboratory Equipment	385,000		-\$321,701		-\$112,938
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$298,270		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$23,431		\$0	
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		-\$112,938	
R-267	Communication Equipment- General Plant	397,000		-\$1,038,400		-\$11,383,972
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$998,453		\$0	

Kansas City Power & Light Company
Case No. ER-2012-0174
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$39,947		\$0	
	3. To reflect an adjustment of \$6,486,406 resulting from the Stipulated Study in Case No. ER-2010-0355 including Aquisition Detriment of \$4,844,004 resulting from the premature retirements-Case No. EM-2007-0374, and a transfer of \$1,639,402 from account 353 to balance the shortfall. (Rice)		\$0		\$11,393,972	
	No Adjustment		\$0		\$0	
R-268	Communications Equip - Wolf Creek	397,010		\$0		\$15,916
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$15,916	
R-269	Comm Equip - WfCrk Mo Grs Up	397,020		\$0		\$2,212
	1. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$2,212	
R-270	Miscellaneous Equipment - General Plant	398,000		-\$37,537		\$34,836
	1. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$32,933		\$0	
	2. To reflect retirement to General Plant where asset vintages have exceeded stated lives through December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0355. (Rice)		-\$4,604		\$0	

Kansas City Power & Light Company
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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3. To reflect a rebalancing of reserves within general plant resulting from the Stipulated Study in Case No. ER-2010-0355. (Rice)		\$0		\$34,836	
Total Reserve Adjustments				\$4,060,111		\$4,844,004

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

Line Number	A Description	B Test Year Adj. Expense	C Revenue Lag	D Expense Lag	E Net Lag C-D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense including withholdings	\$75,220,816	27.38	13.85	13.53	0.037058	\$2,787,533
3	FICA Taxes Withheld-Employee	\$6,228,923	27.38	13.85	13.53	0.037068	\$230,894
4	Wolf Creek Oper Exp & Fuel	\$18,299,410	27.38	25.85	1.53	0.004192	\$76,711
5	Wolf Creek Fuel Outage Accrual	\$0	27.38	27.01	0.37	0.001014	\$0
6	Wf Crk Nucl Prod Excl'd Fuel & Pay	\$0	27.38	13.81	13.57	0.037178	\$0
7	Accrued Vacation	\$6,064,251	27.38	344.83	-317.45	-0.869726	-\$5,274,237
8	Fuel- Coal	\$110,854,433	27.38	20.88	6.50	0.017810	\$1,974,317
9	Fuel - Purchased Gas	\$695,535	27.38	28.62	-1.24	-0.003397	-\$2,363
10	Fuel - Purchased Oil	\$5,770,016	27.38	8.50	18.88	0.051726	\$298,480
11	Purchased Power	\$5,953,398	27.38	30.72	-3.34	-0.009151	-\$64,480
12	Injuries and Damages	\$1,014,539	27.38	149.58	-122.18	-0.334740	-\$339,607
13	Pensions	\$25,402,195	27.38	51.74	-24.36	-0.086740	-\$1,695,342
14	OPEB's	\$9,701,671	27.38	178.44	-151.06	-0.413863	-\$4,015,163
15	Cash Vouchers	\$146,352,338	27.38	30.00	-2.62	-0.007178	-\$1,050,517
16	TOTAL OPERATION AND MAINT. EXPENSE	\$411,557,525					-\$7,063,794
17	TAXES						
18	FICA - Employer Portion	\$6,228,923	27.38	13.77	13.61	0.037268	\$232,264
19	Federal/State Unemployment Taxes	\$435,142	27.38	71.00	-43.62	-0.119507	-\$52,003
20	MO Gross Receipts Taxes- 6%	\$33,929,345	12.17	72.28	-60.11	-0.164685	-\$5,587,654
21	MO Gross Receipts Taxes- 4%	\$12,992,010	12.17	39.34	-27.17	-0.074438	-\$967,099
22	MO Gross Receipts Taxes- Other Cities	\$7,599,020	12.17	60.94	-48.77	-0.133616	-\$1,015,351
23	Property Tax	\$41,007,527	12.17	208.84	-196.67	-0.538822	-\$22,095,758
24	TOTAL TAXES	\$102,191,967					-\$29,485,601
25	OTHER EXPENSES						
26	Use-Sales Taxes	\$18,501,466	12.17	22.00	-9.83	-0.026932	-\$498,281
27	TOTAL OTHER EXPENSES	\$18,501,466					-\$498,281
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$37,047,676
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$25,865,299	27.38	45.63	-18.25	-0.050000	-\$1,283,265
31	State Tax Offset	\$5,488,135	27.38	45.63	-18.25	-0.050000	-\$274,407
32	City Tax Offset	\$0	27.38	45.63	-18.25	-0.050000	\$0
33	Interest Expense Offset	\$60,905,304	27.38	86.55	-59.17	-0.162110	-\$9,873,359
34	TOTAL OFFSET FROM RATE BASE	\$92,258,738					-\$11,441,031
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$48,488,707

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,543,016,757	See Note (1)	See Note (1)	See Note (1)	\$1,543,016,757	-\$108,141,233	\$738,299,973	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$587,926,809	\$0	\$587,926,809	-\$115,279,515	\$472,647,294	\$0	\$269,784,998	\$296,003	\$259,488,995
3	TOTAL TRANSMISSION EXPENSES	\$36,934,434	\$0	\$36,934,434	\$3,007,888	\$38,942,322	\$0	\$20,456,402	-\$5,866	\$20,462,268
4	TOTAL DISTRIBUTION EXPENSES	\$47,103,766	\$0	\$47,103,766	-\$162,722	\$46,941,044	\$0	\$25,278,576	-\$42,244	\$25,318,820
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,604,863	\$0	\$18,604,863	\$1,333,633	\$19,938,496	\$6,414,962	\$17,083,262	-\$17,167	\$17,080,419
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$0	\$13,971,805	\$6,636,649	\$20,607,454	\$0	\$10,065,991	-\$2,286	\$10,068,277
7	TOTAL SALES EXPENSES	\$407,303	\$0	\$407,303	-\$1,100	\$406,203	\$0	\$215,245	-\$583	\$216,828
8	TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318	-\$17,634,124	\$155,447,194	\$0	\$78,695,161	-\$4,703,818	\$83,388,979
9	TOTAL DEPRECIATION EXPENSE	\$165,805,274	See Note (1)	See Note (1)	See Note (1)	\$165,805,274	\$10,326,671	\$96,916,429	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994	-\$25,478,265	\$19,012,729	-\$337,017	\$7,240,955	\$0	\$7,240,955
11	TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844	\$5,031,431	\$144,409,275	-\$55,111,841	\$47,478,983	\$0	\$47,478,983
12	TOTAL OPERATING EXPENSE	\$1,226,704,410	\$0	\$1,060,899,136	-\$142,647,125	\$1,084,157,285	-\$38,707,225	\$565,191,892	-\$4,475,961	\$470,751,424
13	NET INCOME BEFORE TAXES	\$316,312,347	\$0	\$0	\$0	\$458,859,472	-\$69,434,008	\$173,108,081	\$0	\$0
14	TOTAL INCOME TAXES	-\$33,452,067	See Note (1)	See Note (1)	See Note (1)	-\$33,452,067	\$55,170,339	\$21,718,272	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$108,941,189	See Note (1)	See Note (1)	See Note (1)	\$108,941,189	-\$93,828,054	\$15,113,135	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$240,821,225	\$0	\$0	\$0	\$333,370,320	-\$30,776,223	\$130,278,974	\$0	\$0

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

Line Number	Account Description	Total Year 2011 (USD)	Total Year 2012 (USD)	Total Year 2011 (MWh)	Total Year 2012 (MWh)	2011 Rate (¢/kWh)	2012 Rate (¢/kWh)	2011 Total Revenue (USD)	2012 Total Revenue (USD)	2011 Rate (¢/kWh)	2012 Rate (¢/kWh)	2011 Total Revenue (USD)	2012 Total Revenue (USD)
Rev-1	RETAIL RATE REVENUE												
Rev-2	Retail Rate Revenue Missouri - As Booked	\$683,206,090	\$693,206,090	100.0000%	100.0000%	\$6.83206090	\$6.93206090	\$683,206,090	\$693,206,090	\$6.83206090	\$6.93206090	\$683,206,090	\$693,206,090
Rev-3	Gross Receipts Tax in MO Revenue	\$56,104,841	\$56,104,841	0.0000%	0.0000%	\$0.56104841	\$0.56104841	\$56,104,841	\$56,104,841	\$0.56104841	\$0.56104841	\$56,104,841	\$56,104,841
Rev-4	Amount of OT System Sales Margin Rate Refund	\$544,389	\$544,389	0.0000%	0.0000%	\$0.544389	\$0.544389	\$544,389	\$544,389	\$0.544389	\$0.544389	\$544,389	\$544,389
Rev-5	Retail Rate Revenue- Kansas as Booked	\$315,630,119	\$315,630,119	0.0000%	0.0000%	\$3.15630119	\$3.15630119	\$315,630,119	\$315,630,119	\$3.15630119	\$3.15630119	\$315,630,119	\$315,630,119
Rev-6	TOTAL RETAIL RATE REVENUE	\$1,599,515,439	\$1,614,515,439					\$1,599,515,439	\$1,614,515,439			\$1,599,515,439	\$1,614,515,439
Rev-7	OTHER OPERATING REVENUES												
Rev-8	Firm Bulk Sales (Capacity & Fines)	\$11,904,683	\$11,904,683	0.23000%	0.23000%	\$11.904683	\$11.904683	\$11,904,683	\$11,904,683	\$11.904683	\$11.904683	\$11,904,683	\$11,904,683
Rev-9	Firm Bulk Sales (Energy)	\$19,651,688	\$19,651,688	0.71900%	0.71900%	\$19.651688	\$19.651688	\$19,651,688	\$19,651,688	\$19.651688	\$19.651688	\$19,651,688	\$19,651,688
Rev-10	SPR Retail	\$0	\$0	0.0000%	0.0000%	\$0.000000	\$0.000000	\$0	\$0	\$0.000000	\$0.000000	\$0	\$0
Rev-11	Other Miscellaneous & Adjustments	\$860,478	\$860,478	0.19000%	0.19000%	\$8.60478	\$8.60478	\$860,478	\$860,478	\$8.60478	\$8.60478	\$860,478	\$860,478
Rev-12	Non-Firm Sales (Kernon on Sales)	\$24,339,348	\$24,339,348	0.71900%	0.71900%	\$24.339348	\$24.339348	\$24,339,348	\$24,339,348	\$24.339348	\$24.339348	\$24,339,348	\$24,339,348
Rev-13	Non-Firm Sales (Coal of Sales)	\$97,637,337	\$97,637,337	0.71900%	0.71900%	\$97.637337	\$97.637337	\$97,637,337	\$97,637,337	\$97.637337	\$97.637337	\$97,637,337	\$97,637,337
Rev-14	Rev. On Transmission For KCP&L	\$0	\$0	0.0000%	0.0000%	\$0.000000	\$0.000000	\$0	\$0	\$0.000000	\$0.000000	\$0	\$0
Rev-15	Realize-FERC Juris Wholesale Firm Power	\$8,087,079	\$8,087,079	0.09900%	0.09900%	\$8.087079	\$8.087079	\$8,087,079	\$8,087,079	\$8.087079	\$8.087079	\$8,087,079	\$8,087,079
Rev-16	Realize-Cooperatives	\$0	\$0	0.0000%	0.0000%	\$0.000000	\$0.000000	\$0	\$0	\$0.000000	\$0.000000	\$0	\$0
Rev-17	Realize-Municipalities	\$0	\$0	0.0000%	0.0000%	\$0.000000	\$0.000000	\$0	\$0	\$0.000000	\$0.000000	\$0	\$0
Rev-18	BPS in excess of 26% with interest	\$431	\$431	0.00000%	0.00000%	\$0.431	\$0.431	\$431	\$431	\$0.431	\$0.431	\$431	\$431
Rev-19	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,780,476	\$1,780,476	0.00000%	0.00000%	\$1.780476	\$1.780476	\$1,780,476	\$1,780,476	\$1.780476	\$1.780476	\$1,780,476	\$1,780,476
Rev-20	Other-Oper Rev- Forfeited Discounts - KS Only	\$1,259,685	\$1,259,685	0.00000%	0.00000%	\$1.259685	\$1.259685	\$1,259,685	\$1,259,685	\$1.259685	\$1.259685	\$1,259,685	\$1,259,685
Rev-21	Other Oper Revenues-Filed Service - MO Only	\$664,817	\$664,817	0.00000%	0.00000%	\$6.64817	\$6.64817	\$664,817	\$664,817	\$6.64817	\$6.64817	\$664,817	\$664,817
Rev-22	Other Oper Revenues-Filed Service - KS Only	\$331,768	\$331,768	0.00000%	0.00000%	\$3.31768	\$3.31768	\$331,768	\$331,768	\$3.31768	\$3.31768	\$331,768	\$331,768
Rev-23	Other Oper Revenues-Misc. Services - Allocated-DIST	\$-9,613	\$-9,613	\$4.4317%	\$4.4317%	-\$9.613	-\$9.613	\$-9,613	\$-9,613	\$-9.613	\$-9.613	\$-9,613	\$-9,613
Rev-24	Rent From Electric Property - MO	\$765,890	\$765,890	0.00000%	0.00000%	\$7.65890	\$7.65890	\$765,890	\$765,890	\$7.65890	\$7.65890	\$765,890	\$765,890
Rev-25	Rent From Electric Property - KS	\$912,687	\$912,687	0.00000%	0.00000%	\$9.12687	\$9.12687	\$912,687	\$912,687	\$9.12687	\$9.12687	\$912,687	\$912,687
Rev-26	Rent From Electric Property - Allocated PROD	\$27,874	\$27,874	0.25300%	0.25300%	\$2.7874	\$2.7874	\$27,874	\$27,874	\$2.7874	\$2.7874	\$27,874	\$27,874
Rev-27	Rent From Electric Property - Allocated TRANS	\$6,785	\$6,785	0.25300%	0.25300%	\$6.785	\$6.785	\$6,785	\$6,785	\$6.785	\$6.785	\$6,785	\$6,785
Rev-28	Rent From Electric Property - Allocated DIST	\$1,104,093	\$1,104,093	0.4317%	0.4317%	\$11.04093	\$11.04093	\$1,104,093	\$1,104,093	\$11.04093	\$11.04093	\$1,104,093	\$1,104,093
Rev-29	Transmission For Others	\$19,878,645	\$19,878,645	0.25300%	0.25300%	\$19.878645	\$19.878645	\$19,878,645	\$19,878,645	\$19.878645	\$19.878645	\$19,878,645	\$19,878,645
Rev-30	Other Electric Revenues - MO	\$489,285	\$489,285	0.09900%	0.09900%	\$4.89285	\$4.89285	\$489,285	\$489,285	\$4.89285	\$4.89285	\$489,285	\$489,285
Rev-31	Other Electric Revenues - KS	\$128,812	\$128,812	0.09900%	0.09900%	\$1.28812	\$1.28812	\$128,812	\$128,812	\$1.28812	\$1.28812	\$128,812	\$128,812
Rev-32	Other Electric Revenues - Allocated DIST	\$129,759	\$129,759	\$4.4317%	\$4.4317%	\$1.29759	\$1.29759	\$129,759	\$129,759	\$1.29759	\$1.29759	\$129,759	\$129,759
Rev-33	TOTAL OTHER OPERATING REVENUES	\$179,572,387	\$179,572,387					\$179,572,387	\$179,572,387			\$179,572,387	\$179,572,387
Rev-34	TOTAL OPERATING REVENUES	\$1,779,087,826	\$1,796,087,826					\$1,779,087,826	\$1,796,087,826			\$1,779,087,826	\$1,796,087,826
1	POWER PRODUCTION EXPENSES												
2	STEAM POWER GENERATION												
3	OPERATION & MAINTENANCE EXPENSE	\$12,489,889	\$12,489,889	0.0000%	0.0000%	\$12.489889	\$12.489889	\$12,489,889	\$12,489,889	\$12.489889	\$12.489889	\$12,489,889	\$12,489,889
4	Prod Steam Oper - Supr & Engineering	\$29,568	\$29,568	0.0000%	0.0000%	\$2.9568	\$2.9568	\$29,568	\$29,568	\$2.9568	\$2.9568	\$29,568	\$29,568
5	Prod Steam Oper - Int 1&2 - 180% MO	\$43,241	\$43,241	0.0000%	0.0000%	\$4.3241	\$4.3241	\$43,241	\$43,241	\$4.3241	\$4.3241	\$43,241	\$43,241
6	Prod Steam Oper - Int 1&2 - 100% KS	\$283,384,898	\$283,384,898	0.0000%	0.0000%	\$283.384898	\$283.384898	\$283,384,898	\$283,384,898	\$283.384898	\$283.384898	\$283,384,898	\$283,384,898
7	Fuel Expense - Coal	\$9,003,895	\$9,003,895	0.0000%	0.0000%	\$9.003895	\$9.003895	\$9,003,895	\$9,003,895	\$9.003895	\$9.003895	\$9,003,895	\$9,003,895
8	Fuel Expense - Oil	\$733,482	\$733,482	0.0000%	0.0000%	\$7.33482	\$7.33482	\$733,482	\$733,482	\$7.33482	\$7.33482	\$733,482	\$733,482
9	Fuel Expense - Gas	\$488,804	\$488,804	0.0000%	0.0000%	\$4.88804	\$4.88804	\$488,804	\$488,804	\$4.88804	\$4.88804	\$488,804	\$488,804
10	Fuel Expense - Residual	\$466,772	\$466,772	0.0000%	0.0000%	\$4.66772	\$4.66772	\$466,772	\$466,772	\$4.66772	\$4.66772	\$466,772	\$466,772

Line Number	Account Number	Account Description	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	2011 Year	2012 Year	
			Actual	Actual	Budget	Budget	Variance	Variance	Actual	Actual	Budget	Budget	Variance	Variance	Actual	Actual	Budget	Budget	
11	601,500	Fuel Expense - Limestone, Anthracite, and PAC	\$5,081,904	\$5,081,904	\$5,081,904	\$5,081,904	\$0	\$0	E-11	\$136,807	\$5,218,711	\$5,218,711	\$0	\$0	\$2,984,881	\$2,984,881	\$0	\$0	\$2,984,881
12	601,000	Fuel Expenses - Unit Train Depreciation	\$701,973	\$701,973	\$701,973	\$701,973	\$0	\$0	E-12	\$701,973	\$188	\$188	\$701,785	\$701,597	\$0	\$0	\$0	\$0	\$188
13	601,000	Fuel Expenses Other (Labor)	\$7,271,282	\$7,271,282	\$7,271,282	\$7,271,282	\$0	\$0	E-13	\$0	\$3,747,802	\$3,747,802	\$0	\$0	\$4,188,428	\$4,188,428	\$0	\$0	\$4,188,428
14	601,000	Fuel Handling	\$3,747,802	\$3,747,802	\$3,747,802	\$3,747,802	\$0	\$0	E-14	\$0	\$101,789	\$101,789	\$0	\$0	\$2,143,368	\$2,143,368	\$0	\$0	\$2,143,368
15	601,000	100% MO STB - (Surface Top Bound)	-\$101,789	-\$101,789	-\$101,789	-\$101,789	\$0	\$0	E-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	601,000	100% KS-STB (Surface Trap Bound)	-\$283,816	-\$283,816	-\$283,816	-\$283,816	\$0	\$0	E-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	601,000	Fuel Expense Coal Inventory Adjust-Orig'n	\$0	\$0	\$0	\$0	\$0	\$0	E-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	601,000	Fuel Expense 2 - Unit Train Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	E-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	602,000	Steam Operating Expense	\$18,788,220	\$18,788,220	\$18,788,220	\$18,788,220	\$0	\$0	E-19	\$1,322,468	\$17,080,888	\$17,080,888	\$0	\$0	\$8,972,444	\$8,972,444	\$0	\$0	\$8,972,444
20	602,000	Steam Operating Expense 100% MO	\$89,402	\$89,402	\$89,402	\$89,402	\$0	\$0	E-20	\$0	-\$101,829	-\$101,829	\$0	\$0	\$0	\$0	\$0	\$0	-\$101,829
21	602,000	Steam Operating Expense 100% KS	\$169,017	\$169,017	\$169,017	\$169,017	\$0	\$0	E-21	\$0	\$168,017	\$168,017	\$0	\$0	\$0	\$0	\$0	\$0	\$168,017
22	605,000	Steam Operating Electric Expense	\$8,674,137	\$8,674,137	\$8,674,137	\$8,674,137	\$0	\$0	E-22	\$30,286	\$8,684,435	\$8,684,435	\$0	\$0	\$3,516,637	\$3,516,637	\$0	\$0	\$3,516,637
23	605,000	Steam Operating Electric Expense 100% MO	\$488	\$488	\$488	\$488	\$0	\$0	E-23	\$0	-\$20,888	-\$20,888	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,888
24	605,000	Steam Operating Electric Expense 100% KS	\$987	\$987	\$987	\$987	\$0	\$0	E-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	606,000	Steam Operating Electric Expense	\$9,220,783	\$9,220,783	\$9,220,783	\$9,220,783	\$0	\$0	E-25	\$292,016	\$10,212,798	\$10,212,798	\$0	\$0	\$8,394,783	\$8,394,783	\$0	\$0	\$8,394,783
26	606,000	Misc Other Power Expenses	\$1,818	\$1,818	\$1,818	\$1,818	\$0	\$0	E-26	\$0	\$98,088	\$98,088	\$0	\$0	\$90,088	\$90,088	\$0	\$0	\$98,088
27	607,000	Misc Other Power Expenses 100% MO	\$7,987	\$7,987	\$7,987	\$7,987	\$0	\$0	E-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	607,000	Misc Other Power Expenses 100% KS	\$187,088	\$187,088	\$187,088	\$187,088	\$0	\$0	E-28	-\$3,001	\$184,087	\$184,087	\$0	\$0	\$98,088	\$98,088	\$0	\$0	\$184,087
29	607,000	Steam Operating Expense Rents 100% MO	\$18	\$18	\$18	\$18	\$0	\$0	E-29	\$0	\$2,489	\$2,489	\$0	\$0	\$0	\$0	\$0	\$0	\$2,489
30	607,000	Steam Operating Expense Rents 100% KS	\$16	\$16	\$16	\$16	\$0	\$0	E-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	609,000	MOX/Other Allowances - Allocated	\$0	\$0	\$0	\$0	\$0	\$0	E-31	\$0	-\$28,038	-\$28,038	\$0	\$0	\$0	\$0	\$0	\$0	-\$28,038
32	609,000	MOX/Other Allowances - Allocated	\$0	\$0	\$0	\$0	\$0	\$0	E-32	-\$838	\$2,201,676	\$2,201,676	\$0	\$0	\$0	\$0	\$0	\$0	\$2,201,676
33	609,000	MOX/Other Allowances - MO	-\$889,236	-\$889,236	-\$889,236	-\$889,236	\$0	\$0	E-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	609,000	MOX/Other Allowances - KS	-\$1,401,031	-\$1,401,031	-\$1,401,031	-\$1,401,031	\$0	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL OPERATION & MAINTENANCE EXPENSE	\$323,082,434	\$323,082,434	\$323,082,434	\$323,082,434	\$0	\$0		-\$68,444,812	\$272,687,822	\$272,687,822	\$0	\$0	\$153,688,601	\$153,688,601	\$0	\$0	\$153,688,601
36		TOTAL STEAM POWER GENERATION	\$323,082,434	\$323,082,434	\$323,082,434	\$323,082,434	\$0	\$0		-\$68,444,812	\$272,687,822	\$272,687,822	\$0	\$0	\$153,688,601	\$153,688,601	\$0	\$0	\$153,688,601
37		ELECTRIC MAINTENANCE EXPENSE																	
38	610,000	Steam Maintenance Supp & Engineering	\$5,748,961	\$5,748,961	\$5,748,961	\$5,748,961	\$0	\$0	E-38	\$89,833	\$6,815,904	\$6,815,904	\$0	\$0	\$3,084,837	\$3,084,837	\$0	\$0	\$3,084,837
39	610,000	Steam Maintenance 100% MO	\$2,281	\$2,281	\$2,281	\$2,281	\$0	\$0	E-39	-\$22,838	-\$20,258	-\$20,258	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,258
40	610,000	Steam Maintenance 100% KS	\$4,787	\$4,787	\$4,787	\$4,787	\$0	\$0	E-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	611,000	Maintenance of Structures	\$8,098,481	\$8,098,481	\$8,098,481	\$8,098,481	\$0	\$0	E-41	\$300,638	\$8,398,119	\$8,398,119	\$0	\$0	\$2,816,182	\$2,816,182	\$0	\$0	\$2,816,182
42	611,000	Maintenance of Structures 100% MO	\$3,874	\$3,874	\$3,874	\$3,874	\$0	\$0	E-42	\$44,846	\$48,519	\$48,519	\$0	\$0	\$0	\$0	\$0	\$0	\$48,519
43	611,000	Maintenance of Structures 100% KS	\$7,718	\$7,718	\$7,718	\$7,718	\$0	\$0	E-43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	612,000	Maintenance of Boiler Plant Labor	\$10,814,643	\$10,814,643	\$10,814,643	\$10,814,643	\$0	\$0	E-44	-\$38,347	\$10,778,196	\$10,778,196	\$0	\$0	\$8,884,786	\$8,884,786	\$0	\$0	\$8,884,786
45	612,000	Maintenance of Boiler Plant Non Labor	\$21,019,061	\$21,019,061	\$21,019,061	\$21,019,061	\$0	\$0	E-45	\$1,077,361	\$22,096,402	\$22,096,402	\$0	\$0	\$11,607,240	\$11,607,240	\$0	\$0	\$11,607,240
46	612,000	Maintenance letin 18.2 100% MO	\$216,184	\$216,184	\$216,184	\$216,184	\$0	\$0	E-46	\$0	-\$82	-\$82	\$0	\$0	\$0	\$0	\$0	\$0	-\$82
47	612,000	Maintenance letin 18.2 100% KS	\$452,874	\$452,874	\$452,874	\$452,874	\$0	\$0	E-47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	613,000	Maintenance of Electric Plant	\$7,038,884	\$7,038,884	\$7,038,884	\$7,038,884	\$0	\$0	E-48	\$838,389	\$7,877,273	\$7,877,273	\$0	\$0	\$4,034,434	\$4,034,434	\$0	\$0	\$4,034,434
49	613,000	Maintenance of Electric Plant 100% MO	\$12,671	\$12,671	\$12,671	\$12,671	\$0	\$0	E-49	\$0	\$87,169	\$87,169	\$0	\$0	\$0	\$0	\$0	\$0	\$87,169
50	613,000	Maintenance of Electric Plant 100% KS	\$152,684	\$152,684	\$152,684	\$152,684	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	614,000	Misc Steam Plant 100% MO	\$9,822	\$9,822	\$9,822	\$9,822	\$0	\$0	E-51	-\$8,221	\$3,491	\$3,491	\$0	\$0	\$0	\$0	\$0	\$0	\$3,491
52	614,000	Maintenance of Miscellaneous Steam Plant	\$898,883	\$898,883	\$898,883	\$898,883	\$0	\$0	E-52	\$17,823	\$854,478	\$854,478	\$0	\$0	\$276,580	\$276,580	\$0	\$0	\$276,580
53	614,000	Misc Steam Plant 100% KS	\$20,231	\$20,231	\$20,231	\$20,231	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$81,128,228	\$81,128,228	\$81,128,228	\$81,128,228	\$0	\$0		\$1,880,400	\$83,008,628	\$83,008,628	\$0	\$0	\$27,684,878	\$27,684,878	\$0	\$0	\$27,684,878
55		NUCLEAR POWER GENERATION																	
56		OPERATION - NUCLEAR																	
		TOTAL STEAM POWER GENERATION	\$323,082,434	\$323,082,434	\$323,082,434	\$323,082,434	\$0	\$0		-\$68,444,812	\$272,687,822	\$272,687,822	\$0	\$0	\$153,688,601	\$153,688,601	\$0	\$0	\$153,688,601
		ELECTRIC MAINTENANCE EXPENSE	\$81,128,228	\$81,128,228	\$81,128,228	\$81,128,228	\$0	\$0		\$1,880,400	\$83,008,628	\$83,008,628	\$0	\$0	\$27,684,878	\$27,684,878	\$0	\$0	\$27,684,878
		NUCLEAR POWER GENERATION																	
		OPERATION - NUCLEAR																	
		TOTAL	\$404,210,662	\$404,210,662	\$404,210,662	\$404,210,662	\$0	\$0		-\$66,564,412	\$357,646,250	\$357,646,250	\$0	\$0	\$181,373,479	\$181,373,479	\$0	\$0	\$181,373,479

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

Line Number	Account Number	Income Description	Test Year Total (D-C)	Test Year Labor	Test Year Non-Labor	Adjust. Number	Total Company Adjustments (From Adj. Desc)	Total Company Adjustments (C-D)	Production Allocation	Additional Allocation (From Adj. Desc)	MO Final Adj. (H-K) - J		MO Adj. (L-M) - K	
											MO Final Adj. (H-K) - J	MO Adj. (L-M) - K	MO Final Adj. (H-K) - J	MO Adj. (L-M) - K
57	517.000	Prod Nuclear Oper- Superv & Engineer	\$7,044,762	\$0	\$7,044,762	E-57	\$82,354	\$7,127,116	62.5300%	\$0	\$3,743,874	\$43,261	\$3,700,613	
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$18,962,993	\$0	\$18,962,993	E-58	\$13,034,577	\$31,997,570	57.1900%	\$0	\$18,299,410	\$0	\$18,299,410	
59	518.200	Prod Nuclear-Disposal Costs	\$2,813,868	\$0	\$2,813,868	E-59	-\$2,813,868	\$0	57.1900%	\$0	\$0	\$0	\$0	
60	518.000	KS DOE Refund	-\$15,109	\$0	-\$15,109	E-60	\$0	-\$15,109	0.0000%	\$0	\$0	\$0	\$0	
61	518.000	Cost of Oil	\$442,310	\$0	\$442,310	E-61	-\$76,380	\$366,930	57.1900%	\$0	\$209,847	\$0	\$209,847	
62	519.000	Coolants and Water	\$2,684,784	\$0	\$2,684,784	E-62	\$37,189	\$2,721,973	52.5300%	\$0	\$1,436,105	\$19,638	\$1,416,570	
63	520.000	Steam Expense	\$18,068,779	\$0	\$18,068,779	E-63	\$178,436	\$18,247,215	52.5300%	\$0	\$8,534,662	\$93,732	\$8,440,930	
64	523.000	Electric Expense	\$1,023,804	\$0	\$1,023,804	E-64	\$18,967	\$1,042,771	52.5300%	\$0	\$548,717	\$8,913	\$537,004	
65	524.000	Misc. Nuclear Power Expenses-Allocated	\$13,772,019	\$8	\$13,772,019	E-65	\$187,004	\$13,959,023	52.5300%	\$0	\$7,332,675	\$98,233	\$7,234,442	
66	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-66	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	
67	524.000	Misc. Nuclear Power Expenses - 100% KS	\$515,029	\$0	\$515,029	E-67	\$0	\$515,026	0.0000%	\$0	\$0	\$0	\$0	
68	524.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-68	\$0	\$1,281,264	100.0000%	\$0	\$1,261,264	\$0	\$1,261,264	
69	524.000	Decommissioning-Kansas	\$2,095,602	\$0	\$2,095,602	E-69	\$0	\$2,095,602	0.0000%	\$0	\$0	\$0	\$0	
70	524.000	Decommissioning FERC	\$35,748	\$0	\$35,748	E-70	\$0	\$35,748	0.0000%	\$0	\$0	\$0	\$0	
71	524.950	Refueling Outage Amort	\$4,391,568	\$0	\$4,391,568	E-71	\$1,328,096	\$5,719,664	52.5300%	\$0	\$3,064,839	\$0	\$3,064,839	
72	524.950	WC Outage Oper Amort Exp 100% MO	\$95,690	\$0	\$95,690	E-72	\$0	\$95,690	100.0000%	\$0	\$95,690	\$0	\$95,690	
73	525.000	Rents	\$0	\$0	\$0	E-73	\$0	\$0	52.5300%	\$0	\$0	\$0	\$0	
74		TOTAL OPERATION - NUCLEAR	\$71,223,111	\$0	\$71,223,111		\$11,975,375	\$83,198,486		\$0	\$44,483,783	\$263,674	\$44,220,109	
75		MAINTENANCE - NP												
76	528.000	Prod Nuclear Maint- Suprv & Engineer	\$8,454,001	\$0	\$8,454,001	E-76	-\$1,828,804	\$6,625,197	52.5300%	\$0	\$3,480,321	\$30,976	\$3,449,345	
77	529.000	Prod Nuclear Maint- Maint of Structures	\$2,842,574	\$0	\$2,842,574	E-77	\$8,337	\$2,850,911	52.5300%	\$0	\$1,498,007	\$33,702	\$1,464,305	
78	530.000	Prod Nuclear Maint- Maint Reactor Pint	-\$5,225,068	\$0	-\$5,225,068	E-78	\$4,015,037	-\$1,210,031	52.5300%	\$0	-\$635,630	\$34,120	-\$609,760	
79	530.000	Refueling Outage Amortization	\$11,784,928	\$0	\$11,784,928	E-79	\$5,328,672	\$17,113,600	52.5300%	\$0	\$8,989,774	\$0	\$8,989,774	
80	530.000	Refueling Outage Amortization MO Only	\$218,426	\$0	\$218,426	E-80	\$0	\$218,426	100.0000%	\$0	\$218,426	\$0	\$218,426	
81	531.000	Prod Nuclear Maint- Maint	\$9,453,482	\$0	\$9,453,482	E-81	-\$3,197,473	\$6,256,009	52.5300%	\$0	\$3,286,281	\$28,219	\$3,257,062	
82	532.000	Prod Nuclear Maint- Maint of Misc Pint	\$2,785,871	\$0	\$2,785,871	E-82	-\$74,452	\$2,694,419	52.5300%	\$0	\$1,415,379	\$20,445	\$1,394,934	
83		TOTAL MAINTENANCE - NP	\$30,297,214	\$0	\$30,297,214		\$4,248,517	\$34,545,731		\$0	\$18,250,558	\$148,462	\$18,102,096	
84		TOTAL NUCLEAR POWER GENERATION	\$101,520,325	\$0	\$101,520,325		\$16,223,892	\$117,744,217		\$0	\$62,734,341	\$412,136	\$62,322,205	
85		HYDRAULIC POWER GENERATION												
86		OPERATION - HP												
87		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
88		MAINTENANCE - HP												
89		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
90		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
91		OTHER POWER GENERATION												
92		OPERATION - OP												
93	546.100	Prod Turbine Oper Suprv & Engineer	\$893,180	\$0	\$893,180	E-93	-\$2,440	\$890,740	52.5300%	\$0	\$467,906	-\$1,262	\$469,167	
94	547.000	Other Pwr Oper- Fuel Expense (labor)	\$69,339	\$0	\$69,339	E-94	-\$159	\$69,180	57.1900%	\$0	\$33,846	-\$81	\$33,939	
95	547.100	Fuel Handling (non-labor)	\$79,936	\$0	\$79,936	E-95	\$0	\$79,936	57.1900%	\$0	\$48,716	\$0	\$48,716	
96	547.000	Other Fuel Expense - Oil	\$451,717	\$0	\$451,717	E-96	-\$451,717	\$0	57.1900%	\$0	\$0	\$0	\$0	
97	547.000	Other Fuel Expense - Gas	\$13,955,927	\$0	\$13,955,927	E-97	-\$10,788,412	\$3,167,515	57.1900%	\$0	\$1,811,502	\$0	\$1,811,502	
98	547.000	Other Fuel Expense - Hedging - MO Only	\$93,754	\$0	\$93,754	E-98	\$0	\$93,754	100.0000%	\$0	\$93,754	\$0	\$93,754	
99	547.000	Other Fuel Expense - Additives	\$52,196	\$0	\$52,196	E-99	-\$52,237	-\$41	57.1900%	\$0	-\$23	-\$23	\$0	

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

Line Number	Account Number	Account Description	Fiscal Year Total (000)	Fiscal Year Prior	Fiscal Year Next Label	Account Number	Total Company Expenses (Pre) (000)	Total Company Expenses (Post) (000)	Actual % Allocation	Actual % Allocation (Pre) (000)	Actual % Allocation (Post) (000)	MO Plant Agmt. (000)	MO Plant Agmt. (000)	MO Plant Agmt. (000)	MO Plant Agmt. (000)
100	648.000	Other Power Generation Exp	\$1,598,648	\$0	\$1,598,648	E-100	-\$3,189	\$1,595,449	62.6300%	\$0	\$838,090	-\$1,680	\$839,770		
101	649.000	Misc Other Power Generation Exp.	\$291,340	\$0	\$291,340	E-101	-\$315	\$291,025	62.6300%	\$0	\$182,876	-\$165	\$183,041		
102	650.000	Other Generation Rents	\$0	\$0	\$0	E-102	\$0	\$0	62.6300%	\$0	\$0	\$0	\$0		
103		TOTAL OPERATION - OP	\$17,476,037	\$0	\$17,476,037		-\$3,504	\$6,177,556		\$0	\$3,443,964	-\$3,241	\$3,446,905		
104		MAINTENANCE - OP													
105	651.000	Oth Maint-Supr Eng. Struct Gen & Misc.	\$832,110	\$0	\$832,110	E-105	-\$1,084	\$831,016	62.6300%	\$0	\$436,532	-\$675	\$437,107		
106	652.000	Other Gen Maint of Structures	\$346,073	\$0	\$346,073	E-106	\$29,913	\$375,986	62.6300%	\$0	\$187,505	-\$142	\$187,647		
107	653.000	Other Gen Maint of Gen Plant	\$1,468,478	\$0	\$1,468,478	E-107	-\$1,538	\$1,466,940	62.6300%	\$0	\$766,330	-\$808	\$766,138		
108	654.000	Other Gen Maint Misc. Other Gen Plnt	\$267,084	\$0	\$267,084	E-108	-\$51	\$267,033	62.6300%	\$0	\$140,272	-\$27	\$140,299		
109		TOTAL MAINTENANCE - OP	\$2,903,746	\$0	\$2,903,746		\$27,230	\$2,930,975		\$0	\$1,539,639	-\$1,552	\$1,541,191		
110		TOTAL OTHER POWER GENERATION	\$20,379,782	\$0	\$20,379,782		-\$11,271,249	\$9,108,531		\$0	\$4,983,303	-\$4,793	\$4,988,096		
111		OTHER POWER SUPPLY EXPENSES													
112	655.000	Purchased Power-Energy	\$70,079,213	\$0	\$70,079,213	E-112	-\$64,035,546	\$6,043,667	67.1900%	\$0	\$3,466,373	\$0	\$3,466,373		
113	655.000	Purchased Power Capacity (Demand)	\$12,322,852	\$0	\$12,322,852	E-113	-\$7,569,331	\$4,753,521	62.6300%	\$0	\$2,497,025	\$0	\$2,497,025		
114	655.006	Purchased Power Energy Solar Contract 100% MO	\$0	\$0	\$0	E-114	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0		
115	656.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-115	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0		
116	656.000	System Control and Load Dispatch	\$2,568,189	\$0	\$2,568,189	E-116	-\$5,662	\$2,562,527	62.6300%	\$0	\$1,344,619	-\$1,500	\$1,346,019		
117	657.000	Prod-Other-Other Expenses	\$6,880,785	\$0	\$6,880,785	E-117	-\$15,467	\$6,865,318	62.6300%	\$0	\$3,905,858	-\$7,294	\$3,913,152		
118		TOTAL OTHER POWER SUPPLY EXPENSES	\$91,849,039	\$0	\$91,849,039		-\$71,827,948	\$20,221,093		\$0	\$10,903,775	-\$10,794	\$10,914,569		
119		TOTAL POWER PRODUCTION EXPENSES	\$587,928,809	\$0	\$587,928,809		-\$116,279,616	\$472,647,284		\$0	\$289,784,898	\$296,003	\$289,488,895		
120		TRANSMISSION EXPENSES													
121		OPERATION - TRANSMISSION EXP.													
122	660.000	Trans Oper Suprv and Engrg	\$1,183,404	\$0	\$1,183,404	E-122	\$3,184	\$1,186,588	62.6300%	\$0	\$623,304	-\$1,438	\$624,742		
123	661.000	Trans Oper- Load Dispatch	\$5,075,871	\$0	\$5,075,871	E-123	\$282,882	\$5,358,653	62.6300%	\$0	\$2,614,848	-\$1,016	\$2,615,864		
124	662.000	Trans Oper- Station Expenses	\$281,070	\$0	\$281,070	E-124	-\$759	\$280,311	62.6300%	\$0	\$147,247	-\$399	\$147,646		
125	663.000	Trans Oper-OH Line Expense	\$252,373	\$0	\$252,373	E-125	-\$70	\$252,303	62.6300%	\$0	\$132,636	-\$37	\$132,572		
126	664.000	Transmission Operation-Underground Line Expense	\$0	\$0	\$0	E-126	\$0	\$0	62.6300%	\$0	\$0	\$0	\$0		
127	665.000	Transmission of Electricity by Others	\$17,847,014	\$0	\$17,847,014	E-127	\$2,319,450	\$20,166,464	62.6300%	\$0	\$10,593,444	\$0	\$10,593,444		
128	666.000	Misc. Transmission Expense	\$2,380,493	\$0	\$2,380,493	E-128	-\$4,037	\$2,376,456	62.6300%	\$0	\$1,237,846	-\$2,121	\$1,239,967		
129	667.000	Transmission Operation Rents	\$2,401,652	\$0	\$2,401,652	E-129	\$0	\$2,401,652	62.6300%	\$0	\$1,261,688	\$0	\$1,261,688		
130	675.000	Regional Transmission Operation	\$2,465,605	\$0	\$2,465,605	E-130	\$352,621	\$2,818,126	62.6300%	\$0	\$1,480,362	\$0	\$1,480,362		
131		TOTAL OPERATION - TRANSMISSION EXP.	\$31,867,182	\$0	\$31,867,182		\$2,963,251	\$34,820,433		\$0	\$18,291,174	-\$5,011	\$18,296,165		
132		MAINTENANCE - TRANSMISSION EXP.													
133	668.000	Trans Maint-Suprv and Engrg	\$1,156	\$0	\$1,156	E-133	\$38	\$1,194	62.6300%	\$0	\$627	\$0	\$627		
134	669.000	Trans Maintenance of Structures	\$9,382	\$0	\$9,382	E-134	\$5,930	\$15,292	62.6300%	\$0	\$8,033	-\$7	\$8,040		
135	670.000	Trans Maintenance of Station Equipment	\$702,881	\$0	\$702,881	E-135	-\$45,632	\$657,249	62.6300%	\$0	\$345,253	-\$702	\$345,955		
136	671.000	Trans Maintenance of Overhead Lines	\$3,336,333	\$0	\$3,336,333	E-136	\$87,047	\$3,423,380	62.6300%	\$0	\$1,798,301	-\$128	\$1,798,429		
137	672.000	Trans Maintenance of Underground Lines	\$256	\$0	\$256	E-137	\$5,493	\$5,749	62.6300%	\$0	\$3,020	\$0	\$3,020		
138	673.000	Trans Maintenanceof Misc. Trans Plant	\$17,294	\$0	\$17,294	E-138	\$1,761	\$19,026	62.6300%	\$0	\$9,984	-\$18	\$10,012		
139	676.000	Transmission Maintenance-Comp	\$0	\$0	\$0	E-139	\$0	\$0	62.6300%	\$0	\$0	\$0	\$0		
140		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,067,252	\$0	\$4,067,252		\$64,937	\$4,121,889		\$0	\$2,165,228	-\$855	\$2,166,083		
141		TOTAL TRANSMISSION EXPENSES	\$35,934,434	\$0	\$35,934,434		\$3,007,868	\$38,942,322		\$0	\$20,456,402	-\$6,866	\$20,462,268		

Line	Description	2011	2012	2011 %	2012 %	2011	2012	2011 %	2012 %	2011	2012	2011 %	2012 %
142	DISTRIBUTION EXPENSES												
143	OPERATION - DIST. EXPENSES												
144	Distrt Oper - Supr & Engineering	\$4,372,946	\$4,372,946	E-144	\$24,813	\$4,407,868	64.4317%	\$0	\$2,398,163	-64,206	\$2,403,439	\$2,403,439	58.48
146	Distrt Oper - Load Dispatching	\$640,231	\$640,231	E-146	-1,095	\$639,136	64.4317%	\$0	\$347,904	-898	\$348,408	\$348,408	82.83
148	Distrt Oper - Station Expense	\$486,146	\$486,146	E-148	-8282	\$488,968	64.4317%	\$0	\$283,817	-4188	\$283,868	\$283,868	70.17
147	Distrt Oper OH Line Expense	\$1,503,466	\$1,503,466	E-147	-13,800	\$1,299,674	64.9105%	\$0	\$712,003	-62,143	\$716,740	\$716,740	87.74
148	Distrt Oper UG Line Expense	\$1,837,210	\$1,837,210	E-148	-1,7296	\$1,835,474	62.0322%	\$0	\$988,038	-8903	\$988,941	\$988,941	75.61
149	Distrt Oper Street Light & Signal Expense	\$30,416	\$30,416	E-149	-881	\$30,364	28.7398%	\$0	\$8,726	-815	\$8,741	\$8,741	30.41
150	Distrt Oper Meter Expense	\$1,838,686	\$1,838,686	E-150	-6,487	\$1,833,916	64.3101%	\$0	\$887,361	-43,890	\$889,971	\$889,971	69.97
161	Distrt Oper Customer Incentive Expense	\$131,178	\$131,178	E-161	\$0	\$130,789	74.3988%	\$0	\$97,282	-3308	\$97,688	\$97,688	74.46
162	Distrt Oper Mktg Distr Expense	\$12,170,839	\$12,170,839	E-162	\$108,028	\$12,358,867	64.4317%	\$0	\$6,727,196	-18,387	\$6,746,582	\$6,746,582	52.85
153	TOTAL OPERATION - DIST. EXPENSES	\$22,857,399	\$22,857,399	E-153	\$210,813	\$22,848,012	64.4317%	\$0	\$12,430,762	-28,341	\$12,459,093	\$12,459,093	49.23
154	MAINTENANCE - DISTRIB. EXPENSES												
156	Distrt Maint-Supr & Engineering	\$42,819	\$42,819	E-156	\$2,287	\$60,216	64.4317%	\$0	\$36,499	-644	\$36,633	\$36,633	29.40
157	Distrt Maint-Structures	\$1,227,858	\$1,227,858	E-157	-84,183	\$1,223,475	40.6608%	\$0	\$607,668	-845	\$608,131	\$608,131	48.83
158	Distrt Maint-Station Equipment	\$1,098,001	\$1,098,001	E-158	-370,024	\$1,027,977	67.8733%	\$0	\$694,924	-51,818	\$596,942	\$596,942	47.33
159	Distrt Maint-OH lines	\$18,018,416	\$18,018,416	E-159	-668,600	\$17,471,816	64.9108%	\$0	\$9,893,862	-87,338	\$9,901,201	\$9,901,201	78.71
160	Distrt Maint-Mktg Underground Lines	\$886,236	\$886,236	E-160	\$233,013	\$1,119,243	62.0322%	\$0	\$421,646	-11,178	\$421,619	\$421,619	33.54
161	Distrt Maint-Mktg Line Transformer	\$730,718	\$730,718	E-161	-82,823	\$717,843	67.3172%	\$0	\$421,854	-31,036	\$421,854	\$421,854	57.85
162	Distrt Maint- Mktg St Light/Signal	\$1,202,412	\$1,202,412	E-162	\$53,782	\$1,258,188	28.7398%	\$0	\$391,333	-4282	\$391,356	\$391,356	29.93
163	Distrt Maint-Mktg of Meters	\$548,747	\$548,747	E-163	-853,709	\$496,639	64.3101%	\$0	\$289,427	-8792	\$289,829	\$289,829	22.11
164	Distrt Maint-Mktg Misc Distrt Pm	\$658,888	\$658,888	E-164	\$14,138	\$709,098	64.4317%	\$0	\$391,626	-8747	\$391,773	\$391,773	29.81
166	TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$24,486,387	\$24,486,387	E-166	-373,335	\$24,093,032	64.4317%	\$0	\$12,846,924	-12,903	\$12,858,727	\$12,858,727	51.84
186	TOTAL DISTRIBUTION EXPENSES	\$47,183,786	\$47,183,786	E-186	-162,722	\$46,941,044	64.4317%	\$0	\$25,278,676	-42,244	\$25,318,820	\$25,318,820	53.67
187	CUSTOMER ACCOUNTS EXPENSE												
188	Cst Acct-Supr Mt Reed Cst Mktg	\$1,118,847	\$1,118,847	E-188	\$7,238	\$1,127,186	62.9888%	\$0	\$87,294	-1,226	\$88,629	\$88,629	6.88
189	Cst Acct Meter Reading Expense	\$3,944,396	\$3,944,396	E-189	-44,192	\$3,940,238	62.9888%	\$0	\$2,087,324	-32,206	\$2,090,129	\$2,090,129	16.67
170	Customer Accts Records and Collection	\$12,479,268	\$12,479,268	E-170	-324,085	\$12,484,370	62.9888%	\$0	\$4,899,646	-13,241	\$4,912,787	\$4,912,787	39.31
171	Customer Accounts - 100% MO	\$0	\$0	E-171	\$176,388	\$176,388	100.0000%	\$0	\$176,388	\$0	\$176,388	\$176,388	1.37
172	Uncollectible Accounts-MO 100%	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	0.00
173	Uncollectible Accts-1/3	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0	0.00
174	Misc. Customer Accts Expense	\$1,001,180	\$1,001,180	E-174	\$1,178,158	\$2,240,318	62.9888%	\$0	\$1,187,140	-495	\$1,187,835	\$1,187,835	9.24
175	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,004,863	\$18,004,863	E-175	\$1,333,533	\$19,938,486	62.9888%	\$0	\$17,083,282	-11,767	\$17,080,418	\$17,080,418	132.58
176	CUSTOMER SERVICE & INFO. EXP.												
178	Cst Svrvc Supr	\$218,178	\$218,178	E-178	-8719	\$214,489	62.9888%	\$0	\$114,641	-8364	\$114,022	\$114,022	8.96
179	Customer Assistance Expense	\$623,182	\$623,182	E-179	-8979	\$622,213	62.9888%	\$0	\$328,710	-4360	\$330,069	\$330,069	25.74
180	Cst Assstnc Expense-100% MO	\$1,785,889	\$1,785,889	E-180	\$203,928	\$2,019,887	100.0000%	\$0	\$2,019,887	\$0	\$2,019,887	\$2,019,887	15.79
181	Cst Assst Exp-100% US	\$9,046,929	\$9,046,929	E-181	\$3,285,943	\$9,046,929	100.0000%	\$0	\$3,286,643	\$0	\$3,286,643	\$3,286,643	25.59
182	Amount of Deferred DSM 100% MO	\$0	\$0	E-182	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0	\$0	0.00
183	Public Information	\$0	\$0	E-183	\$0	\$0	62.9888%	\$0	\$0	\$0	\$0	\$0	0.00
184	Info & Instru Actv - 100% MO	\$129,357	\$129,357	E-184	-3442	\$129,315	62.9905%	\$0	\$68,101	-1987	\$68,298	\$68,298	5.32
185	Misc Customer Accounts and Info Exp	\$4,373	\$4,373	E-185	\$89,359	\$90,988	100.0000%	\$0	\$90,988	\$0	\$90,988	\$90,988	0.71
186	Misc Customer Accounts and Info Exp	\$2,209,863	\$2,209,863	E-186	\$4,121	\$2,213,184	62.9888%	\$0	\$1,173,185	-31,388	\$1,174,633	\$1,174,633	9.19
187	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,971,805	\$13,971,805	E-187	\$6,636,649	\$20,607,484	100.0000%	\$0	\$10,085,891	-32,286	\$10,088,277	\$10,088,277	77.44

Line	Account	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012		
188	SALES EXPENSES																				
188	Sales Supervision	\$11,000	\$778	\$0	\$778																
189	Sales Demonstration and Selling	\$12,000	\$328,011	\$0	\$328,011																
191	Sales Advertising Expense	\$13,000	\$4,650	\$0	\$4,650																
187	Miscellaneous Sales Expense	\$19,000	\$73,884	\$0	\$73,884																
193	TOTAL SALES EXPENSES	\$65,000	\$487,323	\$0	\$487,323																
194	ADMIN. & GENERAL EXPENSES																				
196	OPERATION-ADMIN. & GENERAL EXP.																				
197	Admin & Gen - Administrative Salaries	\$20,000	\$48,481,827	\$0	\$48,481,827																
198	Admin & Gen - Admin Salaries - 100% MO	\$20,000	\$1,471,884	\$0	\$1,471,884																
199	Admin & Gen - Admin Salaries - 100% KS	\$21,000	\$823,442	\$0	\$823,442																
200	A & G OR Supply-Allocated	\$21,000	\$359,144	\$0	\$359,144																
201	A & G OR Supply-100% MO	\$21,000	\$47	\$0	\$47																
202	A & G OR Supply-100% KS	\$22,000	\$884,032	\$0	\$884,032																
203	Admin Expense Transfer Credit	\$22,001	-\$8,130,718	\$0	-\$8,130,718																
204	Admin Expenses Trans. Credit	\$23,000	\$0	\$0	\$0																
206	Outside Services Employed-Allocated	\$23,000	\$9,824,711	\$0	\$9,824,711																
207	Outside Services-100% MO	\$23,000	\$2,406,895	\$0	\$2,406,895																
208	Outside Services-100% KS	\$24,000	\$1,703,209	\$0	\$1,703,209																
209	Property Insurance	\$25,000	\$3,193,066	\$0	\$3,193,066																
210	Injuries and Damages	\$25,000	\$41,323,418	\$0	\$41,323,418																
211	Employee Penalties	\$25,000	\$7,817,688	\$0	\$7,817,688																
212	Employee Benefits - OPER	\$25,000	\$35,879	\$0	\$35,879																
213	Other Miscellaneous-OPER-MO	\$26,000	\$21,298,647	\$0	\$21,298,647																
214	Franchisee Regulators	\$27,000	\$0	\$0	\$0																
215	Reg Comm Exp-FERC Assessment	\$28,003	\$1,181,693	\$0	\$1,181,693																
216	Reg Comm Exp-100% Wholesale	\$28,000	\$0	\$0	\$0																
218	Reg Comm Exp-KCC Assessment (100% to KS)	\$28,002	\$1,082,084	\$0	\$1,082,084																
217	Reg Comm Exp-MRSC Assessment (100% to MO)	\$28,001	\$1,090,701	\$0	\$1,090,701																
218	Reg Comm Exp-MO Proceeding (100% to MO)	\$28,011	\$2,818,862	\$0	\$2,818,862																
219	Reg Comm Exp-Ka Proceeding (100% to KS)	\$28,012	\$7,441,169	\$0	\$7,441,169																
220	Reg Comm Exp-FERC Proceedings - Allocated	\$28,020	\$401,863	\$0	\$401,863																
221	Reg Comm Exp-FERC Proceedings (100% to FERC)	\$28,023	\$0	\$0	\$0																
222	Legal Research Expenses-100% to Missouri	\$28,030	\$37,206	\$0	\$37,206																
223	Miscellaneous Commission Expense	\$28,030	\$18,439	\$0	\$18,439																
224	Duplicate Charges-Credit	\$28,030	-\$81,172	\$0	-\$81,172																
226	General Advertising Expenses	\$38,100	\$271,984	\$0	\$271,984																
227	General Advertising Expense - 100% MO	\$38,200	\$0,127,172	\$0	\$0,127,172																
228	Miscellaneous General Expense	\$31,000	\$8,184,691	\$0	\$8,184,691																
229	Admin & General Expense-Rents	\$31,000	\$1,488,884	\$0	\$1,488,884																
230	Admin Expense - Rents - 100% MO	\$31,000	\$768,839	\$0	\$768,839																
231	Admin Expense - Rents - 100% KS	\$31,000	-\$830	\$0	-\$830																
232	Transportation Expense		\$188,237,992	\$0	\$188,237,992																
	TOTAL OPERATION-ADMIN. & GENERAL EXP.		\$188,237,992	\$0	\$188,237,992																

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

Line Number	Account Number	Account Description	Test Year Total (C)	Test Year Labor (D)	Test Year Non-Labor (E)	Account Number	Total Company Adjustments (F) (From A, B, C)	Total Company Adjusted (G) (C+G)	Domestic Demand Allocations	International Adjustments (H) (From A, B, C)	MO Plant Am. (I) (J + K)	MO Plant Labor (L)	MO Plant Non-Labor (M)
233		MAINT., ADMN. & GENERAL EXP.											
234	935.000	Maint. Of General Plant	\$4,843,326	\$0	\$4,843,326	E-234	-\$12,700	\$4,830,626	53.4300%	\$0	\$2,581,004	-\$60	\$2,581,064
236		TOTAL MAINT., ADMN. & GENERAL EXP.	\$4,843,326	\$0	\$4,843,326		-\$12,700	\$4,830,626		\$0	\$2,581,004	-\$60	\$2,581,064
236		TOTAL ADMIN. & GENERAL EXPENSES	\$173,081,318	\$0	\$173,081,318		-\$17,634,124	\$155,447,194		\$0	\$78,695,161	-\$4,703,818	\$83,398,979
237		DEPRECIATION EXPENSE											
238	403.000	Depreciation Expense, Dep. Exp.	\$166,805,274	See note (1)	See note (1)	E-238	See note (1)	\$166,805,274	53.4300%	\$10,328,671	\$98,916,429	See note (1)	See note (1)
239	403.000	Hawthorn 5 Settlement-Depreciation	\$0			E-239		\$0	100.0000%	\$5	\$0		
240	703.001	Other Depreciation	\$0			E-240		\$0	100.0000%	\$0	\$0		
241		TOTAL DEPRECIATION EXPENSE	\$166,805,274	\$0	\$0		\$0	\$166,805,274		\$10,328,671	\$98,916,429	\$0	\$0
242		AMORTIZATION EXPENSE											
243	704.000	Amortization of Limited Term Plant-Allocated	\$1,383,426	\$0	\$1,383,426	E-243	\$52,063	\$1,435,489	53.4300%	\$0	\$766,982	\$0	\$766,982
244	704.000	Regulatory Plan Credit Rate Amort KS-	\$5,500,000	\$0	\$5,500,000	E-244	\$0	\$5,500,000	0.0000%	\$0	\$0	\$0	\$0
245	704.000	Regulatory Plan Credit Rate Amortization - MO 100% Case No. ER-2009-0089	\$5,833,333	\$0	\$5,833,333	E-245	-\$5,833,333	\$0	100.0000%	\$0	\$0	\$0	\$0
246	704.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$8,255,568	\$0	\$8,255,568	E-246	-\$8,255,568	\$0	100.0000%	\$0	\$0	\$0	\$0
247	704.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2008-0314	\$12,646,119	\$0	\$12,646,119	E-247	-\$12,646,119	\$0	100.0000%	\$0	\$0	\$0	\$0
248	705.000	Amortization of Other Plant Expense	\$12,917,968	\$0	\$12,917,968	E-248	-\$795,310	\$12,122,658	53.4300%	-\$1,129,632	\$5,347,303	\$0	\$5,347,303
249	707.400	Regulatory Credits	-\$9,373,717	\$0	-\$9,373,717	E-249	\$0	-\$9,373,717	0.0000%	\$0	\$0	\$0	\$0
250	711.100	Accretion Exp-ARO	\$8,361,124	\$0	\$8,361,124	E-250	\$0	\$8,361,124	0.0000%	\$0	\$0	\$0	\$0
251	711.000	Write Down - Emissions Allowance Liability (Wholesale)	-\$733,001	\$0	-\$733,001	E-251	\$0	-\$733,001	0.0000%	\$0	\$0	\$0	\$0
252	705.000	Amortization of Iatan Reg Asset MO	\$333,856	\$0	\$333,856	E-252	\$0	\$333,856	100.0000%	\$792,616	\$1,126,670	\$0	\$1,126,670
253	705.000	Amortization of Iatan Reg Asset KS	\$58,632	\$0	\$58,632	E-253	\$0	\$58,632	0.0000%	\$0	\$0	\$0	\$0
254	705.000	Amortization of Unrecovered Reserve 100% KS	\$1,315,691	\$0	\$1,315,691	E-254	\$0	\$1,315,691	0.0000%	\$0	\$0	\$0	\$0
255		TOTAL AMORTIZATION EXPENSE	\$44,490,994	\$0	\$44,490,994		-\$25,478,265	\$19,012,729		-\$337,017	\$7,240,955	\$0	\$7,240,955
256		OTHER OPERATING EXPENSES											
257	708.000	Taxes Other than Income - Property Tax	\$71,316,232	\$0	\$71,316,232	E-257	\$5,433,771	\$76,750,003	53.4300%	\$0	\$41,007,527	\$0	\$41,007,527
258	708.000	Taxes Other than Income - Payroll Tax	\$12,831,060	\$0	\$12,831,060	E-258	-\$402,348	\$12,428,720	53.1434%	\$0	\$6,908,044	\$0	\$6,908,044
259	708.000	Other Miscellaneous Taxes	\$548,067	\$0	\$548,067	E-259	\$0	\$548,067	53.4300%	\$0	\$291,758	\$0	\$291,758
260	708.200	Gross Receipts Tax-100% MO	\$55,111,841	\$0	\$55,111,841	E-260	\$0	\$55,111,841	100.0000%	-\$55,111,841	\$0	\$0	\$0
261	708.300	KCMO City Earnings Tax-100% MO	-\$427,348	\$0	-\$427,348	E-261	\$0	-\$427,348	100.0000%	\$0	-\$427,348	\$0	-\$427,348
262		TOTAL OTHER OPERATING EXPENSES	\$139,377,844	\$0	\$139,377,844		\$5,031,431	\$144,409,275		-\$55,111,841	\$47,476,983	\$0	\$47,476,983
263		TOTAL OPERATING EXPENSE	\$1,728,794,818	\$0	\$1,728,794,818		-\$142,847,128	\$1,585,947,690		-\$337,017	\$98,411,892	-\$4,713,817	\$93,698,075
264		NET INCOME BEFORE TAXES	\$316,312,347					\$458,859,472		-\$69,434,008	\$173,108,081		
265		INCOME TAXES											
266	709.100	Current Income Taxes	-\$33,452,067	See note (1)	See note (1)	E-266	See note (1)	-\$33,452,067	100.0000%	\$55,170,339	\$21,718,272	See note (1)	See note (1)
267		TOTAL INCOME TAXES	-\$33,452,067					-\$33,452,067		\$55,170,339	\$21,718,272		
268		DEFERRED INCOME TAXES											
269	710.100	Deferred Income Taxes - Def. Inc. Tax.	\$110,488,836	See note (1)	See note (1)	E-269	See note (1)	\$110,488,836	100.0000%	-\$88,330,234	\$22,158,602	See note (1)	See note (1)
270	711.410	Amortization of Deferred ITC	-\$1,837,381			E-270		-\$1,837,381	100.0000%	\$498,149	-\$1,339,232		
271	711.100	Amort of Excess Deferred Income Taxes	\$0			E-271		\$0	100.0000%	-\$358,777	-\$358,777		
272	820.001	Amort of Prior Deferred Taxes- tax rate change	\$0			E-272		\$0	100.0000%	-\$5,607,785	-\$5,607,785		

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Line Number	Account Number	Income Description	Total Year Total (USD)	Total Year Labor	Total Year Non Labor	Account Number	Total Company Total (USD)	Total Company Total (USD)	Amortization Allocation	Amortization Allocation (From Reg. Sch.)	MO Plant Int. Amortization (M = I)	MO Plant Int. Amortization (L = M + K)
273	811.200	Amortization of R&D Credit	-\$64,704			E-273	-\$64,704	100.0000%		-\$129,407	-\$184,111	
274	809.000	Amortization Cost of Removal Stip ER-2007-0291	\$354,438			E-274	\$354,438	100.0000%		\$0	\$354,438	
276		TOTAL DEFERRED INCOME TAXES	\$108,841,189				\$108,841,189			-\$93,828,064	\$15,113,136	
279		NET OPERATING INCOME	\$28,222,272				\$28,222,272			-\$93,775,163	\$15,273,974	

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

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Income Account Number	Income Adjustment Description	Account Number	Company			Interest/Other Adjustment Labor	Interest/Other Adjustment Non Labor	Other/General Adjustments Total
			Adjustment Labor	Adjustment Non Labor	Adjustments Total			
Rev-2	Retail Rate Revenue Missouri - As Booked	499,000	\$0	\$0	\$0	\$0	\$877,966	\$877,966
	1. Remove Unbilled Revenues from Missouri Retail Rate Revenue (Lyons)		\$0	\$0	\$0	\$0	-\$3,965,067	
	2. To include a revenue growth adjustment (Lyons)		\$0	\$0	\$0	\$0	-\$818,064	
	3. Adjustment for Billing Corrections (Won)		\$0	\$0	\$0	\$0	\$588,858	
	4. Annualization of Large Power Service (Won)		\$0	\$0	\$0	\$0	\$102,064	
	6. Annualization for Rate Change (Won)		\$0	\$0	\$0	\$0	\$4,137,497	
	6. Weather Adjustment (Won)		\$0	\$0	\$0	\$0	-\$5,367,886	
	7. 365 Days Adjustment (Won)		\$0	\$0	\$0	\$0	\$967,166	
	8. Update Period Adjustment (Won)		\$0	\$0	\$0	\$0	\$5,744,082	
	No Adjustment		\$0	\$0	\$0	\$0	\$0	
Rev-3	Gross Receipts Tax in MO Revenue	488,000	\$0	\$0	\$0	\$0	-\$55,104,641	-\$55,104,641
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0	\$0	\$0	-\$55,104,641	
Rev-4	Amort of DD System Sales Margin Rate Refund	424,000	\$0	\$0	\$0	\$0	\$224,046	\$224,046
	1. To amortize regulatory liability associated with excess off-system sales margins. (Harris)		\$0	\$0	\$0	\$0	\$224,046	
Rev-6	Firm Bulk Sales (Capacity & Power)	447,012	\$0	\$0	\$0	\$0	-\$4,244,267	-\$4,244,267
	1. To annualize demand charges and miscellaneous fixed costs associated with firm off-system sales. (Harris)		\$0	\$0	\$0	\$0	-\$4,244,267	
Rev-8	Firm Bulk Sales (Energy)	447,014	\$0	\$0	\$0	\$0	-\$3,002,473	-\$3,002,473
	1. To annualize revenues for firm off-system energy sales. (Harris)		\$0	\$0	\$0	\$0	-\$3,002,473	
	1. No Adjustment		\$0	\$0	\$0	\$0	\$0	
Rev-12	Non-Firm Sales (Margin on Sales)	412,000	\$0	\$0	\$0	\$0	\$9,354,672	\$9,354,672
	1. To annualize the margin of non-firm off system sales (Harris)		\$0	\$0	\$0	\$0	\$9,968,043	
	2. To include purchases for resale not included in Schnitzer's model (Harris)		\$0	\$0	\$0	\$0	\$1,048,618	
	3. To include off system line loss not included in Schnitzer's model (Harris)		\$0	\$0	\$0	\$0	-\$562,114	
	4. To remove revenue neutrality uplift charges (Harris)		\$0	\$0	\$0	\$0	-\$518,237	
	5. To include sales recorded below the line on KCPL's books (Harris)		\$0	\$0	\$0	\$0	\$328,262	
Rev-13	Non-Firm Sales (Cost of Sales)	442,000	\$0	\$0	\$0	\$0	-\$55,838,793	-\$55,838,793
	1. To remove the costs of non-Firm off system sales. (Harris)		\$0	\$0	\$0	\$0	-\$55,838,793	
	No Adjustment		\$0	\$0	\$0	\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustment Fuel	G Industrial Adjustment Labor	H Industrial Adjustment Non-Labor	I Industrial Adjustment Fuel	J Total
Rev-8	EPS in excess of 2010 test year	\$44,431	\$0	\$0	\$0	\$0	\$0	\$0	\$44,431
	1. To eliminate carryover that was recalculated. (Harris)		\$0	\$0		\$0			-\$431
Rev-18	Other Oyer Rev. Forfeited Discounts - MO Only	\$68,991	\$0	\$0	\$0	\$0	\$0	\$0	\$67,006
	1. To remove Gross Receipts Taxes associated with Forfeited Discounts from the test year (Lyons)		\$0	\$0		\$0			-\$112,149
	2. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0			\$106,143
E-4	Prod Staff Oper. Supp. & Engineering	\$99,000	-\$25,127	\$131,984	-\$108,783	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$25,127	\$0		\$0			\$0
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$44,696		\$0			\$0
	3. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$76,062		\$0			\$0
	4. To remove Iatan 2 bonus payments incorrectly booked to expense accounts		\$0	-\$100,200		\$0			\$0
E-4	Prod Steam Oper. - Iatan 2 - 100% MO	\$90,000	\$0	\$106,090	-\$106,090	\$0	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$20,566		\$0			\$0
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$125,658		\$0			\$0
	No Adjustment		\$0	\$0		\$0			\$0
E-7	Fuel Expense - Coal	\$61,000	-\$24,438	-\$49,961,749	-\$598,846	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$24,438	\$0		\$0			\$0
	2. To annualize Fuel Expense Coal and Freight. (Majors)		\$0	-\$49,961,749		\$0			\$0
	3. To annualize Unit Train Maintenance, leases, and property taxes. (Majors)		\$0	-\$598,846		\$0			\$0
E-8	Fuel Expense - Oil	\$69,000	\$0	\$718,380	-\$718,380	\$0	\$0	\$0	\$0
	1. To annualize Fuel Expense Oil. (Majors)		\$0	\$718,380		\$0			\$0
E-9	Fuel Expense - Gas	\$61,000	\$0	-\$294,658	-\$237,105	\$0	\$0	\$0	\$0
	1. To annualize Fuel Expense Gas. (Majors)		\$0	-\$294,658		\$0			\$0
E-11	Fuel Expense - Lineators, Ammonia, and PAC	\$61,000	\$0	\$134,607	-\$134,607	\$0	\$0	\$0	\$0
	1. Remove excess ammonia costs from test year related to Hawthorn 5 SCR (Lyons)		\$0	-\$100,298		\$0			\$0
	2. To annualize Fuel Additive Expense. (Majors)		\$0	\$237,105		\$0			\$0

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A Income Acc 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-12	Fuel Expense - Unit Train Depreciation	491,000	\$0	-\$701,763	-\$701,763	\$0	\$0	\$0
	1. To remove unit train depreciation annualized outside Account 501. (Majors)		\$0	-\$701,763		\$0	\$0	
E-11	Steam Operating Expense	692,000	-\$32,168	\$1,385,634	\$1,353,466	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$32,168	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,385,634		\$0	\$0	
	3. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Myneman)		\$0	-\$1,000		\$0	\$0	
E-10	Steam Operating Expense 100% MO	693,000	\$0	-\$80,402	-\$80,402	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$80,402		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$101,628		\$0	\$0	
E-9	Steam Operating Electric Expense	694,000	-\$17,888	\$38,166	\$20,278	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$17,888	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$38,166		\$0	\$0	
E-8	Steam Operating Electric Expense 100% MO	695,000	\$0	-\$21,123	-\$21,123	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$21,123		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$20,688		\$0	\$0	
E-7	Misc Other Power Expense	696,000	-\$16,610	\$307,626	\$291,016	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$16,610	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$307,626		\$0	\$0	
E-6	Misc Other Power Expense 100% MO	697,000	-\$13,880	\$112,848	\$98,968	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$13,880	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,816		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$112,848		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company			Jurisdictional		Jurisdictional Adjustments Total
			Adjustment Labor	Adjustment Non-Labor	Adjustment Labor	Adjustment Non-Labor		
E-01	Steam Operating Expense Rate	007,000	\$0	-\$3,001	-\$3,001	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,001		\$0	\$0	
E-02	Steam Operating Expense Rate 100% MO	007,000	\$0	\$2,479	\$2,479	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$10		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0386. (Lyons)		\$0	\$2,489		\$0	\$0	
E-03	Amort of SO2 Allowances -Allocated	008,000	\$0	-\$838	-\$838	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances sold at EPA Auction after Case No. ER-2010-0385. (Harris)		\$0	-\$838		\$0	\$0	
E-04	Amort of SO2 Allowances - MO	008,000	\$0	-\$1,242,439	-\$1,242,439	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances prior to Case No. ER-2010-0385. (Harris)		\$0	-\$1,242,439		\$0	\$0	
E-05	Steam Maintenance Supp & Engineering	010,000	\$0	\$70,653	\$70,653	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$70,653		\$0	\$0	
	2. To remove Iatan 2 bonus payments incorrectly booked to expense accounts (Hynaman)		\$0	-\$1,000		\$0	\$0	
E-06	Steam Maintenance 100% MO	010,000	\$0	-\$22,898	-\$22,898	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$2,281		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0385. (Lyons)		\$0	-\$20,239		\$0	\$0	
E-07	Maintenance of Structures	011,000	-\$4,144	\$304,699	\$300,555	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$4,144	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$304,699		\$0	\$0	
E-08	Maintenance of Structures 100% MO	011,000	\$0	-\$44,645	-\$44,645	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$3,674		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0385. (Lyons)		\$0	\$48,519		\$0	\$0	

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A Income Account Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustment Total	G Adjustment Labor	H Adjustment Non-Labor	I Adjustment Total
E-44	Maintenance of Boiler Plant Labor	\$12,000	\$36,347	\$0	\$36,347	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$36,347	\$0		\$0	\$0	
E-44	Maintenance of Boiler Plant Non Labor	\$12,000	\$0	\$1,077,381	\$1,077,381	\$0	\$0	\$0
	1. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$1,077,381		\$0	\$0	
E-44	Maintenance of Boiler Plant 100% MO	\$22,000	\$0	-\$216,304	-\$216,304	\$0	\$0	\$0
	1. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$216,304		\$0	\$0	
	2. To include a 3-Year Amortization of the excess letan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366. (Lyons)		\$0	-\$82		\$0	\$0	
E-44	Maintenance of Electric Plant	\$12,000	\$0	\$413,354	\$413,354	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Mejora)		\$0	\$129,582		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$8,985	\$0		\$0	\$0	
	3. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$513,792		\$0	\$0	
E-44	Maintenance of Electric Plant 100% MO	\$12,000	\$0	-\$14,588	-\$14,588	\$0	\$0	\$0
	1. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$72,571		\$0	\$0	
	2. To include a 3-Year Amortization of the excess letan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$57,189		\$0	\$0	
E-44	West Main Street Plant 100% MO	\$2,000	\$0	-\$9,822	-\$9,822	\$0	\$0	\$0
	1. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	-\$9,822		\$0	\$0	
	2. To include a 3-Year Amortization of the excess letan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	\$3,401		\$0	\$0	
E-44	Maintenance of Independence Street Plant	\$14,000	-\$231	\$17,864	\$17,633	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$231	\$0		\$0	\$0	
	2. To include an annualized level of letan 2 O&M expenses for the 12- month period ended April 2012. (Lyons)		\$0	\$17,864		\$0	\$0	
E-47	Fixed Costs Over Staff on Engines	\$17,000	\$82,364	\$0	\$82,364	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,364	\$0		\$0	\$0	

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A Income Act. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-58	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$13,000	\$0	\$13,034,577	\$13,034,577	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense. (Majors)		\$0	\$13,034,577		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Prod Nuclear Disposal Costs	\$13,200	\$0	-\$2,813,868	-\$2,813,868	\$0	\$0	\$0
	1. To annualize Nuclear Fuel Expense-Disposal. (Majors)		\$0	-\$2,813,868		\$0	\$0	
E-61	Cost of Oil	\$18,000	\$0	-\$75,380	-\$75,380	\$0	\$0	\$0
	1. To annualize Wolf Creek Oil Expense. (Majors)		\$0	-\$75,380		\$0	\$0	
E-62	Contract and Fees	\$18,000	\$37,189	\$0	\$37,189	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$37,189	\$0		\$0	\$0	
E-63	Steam Expense	\$28,000	\$178,438	\$0	\$178,438	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$178,438	\$0		\$0	\$0	
E-64	Electric Expense	\$23,000	\$16,987	\$0	\$16,987	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$16,987	\$0		\$0	\$0	
E-66	Misc. Nuclear Power Expense-Allocated	\$24,000	\$187,004	\$0	\$187,004	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$187,004	\$0		\$0	\$0	
E-71	Refueling Outage Asset	\$1,328,096	\$0	\$1,328,096	\$1,328,096	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$1,328,096		\$0	\$0	
E-76	Prod Nuclear Maint: Support Enginrs	\$28,000	\$58,969	-\$1,887,573	-\$1,828,604	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$58,969	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,887,573		\$0	\$0	
E-77	Prod Nuclear Maint: Maint Director Pnt	\$28,000	\$64,158	-\$68,821	-\$4,663	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$64,158	\$0		\$0	\$0	
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$68,821		\$0	\$0	
E-78	Prod Nuclear Maint: Maint Director Pnt	\$28,000	\$64,954	\$1,980,083	\$2,045,037	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$64,954	\$0		\$0	\$0	

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	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	\$3,950,083		\$0	\$0	\$0
E-70	Refueling Bridge Maintenance	828000	\$0	\$6,129,871	\$6,129,871	\$0	\$0	\$0
	1. To include annualized level of Wolf Creek Refueling #18. (Lyons)		\$0	\$5,328,672		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-81	Prod Nuclear Maint- Maint	831000	\$55,824	-\$1,253,097	-\$1,197,273	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$55,824	\$0		\$0	\$0	\$0
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$1,253,097		\$0	\$0	\$0
E-82	Prod Nuclear Maint- Maint of Wheel Pk	832000	\$38,920	-\$113,372	-\$74,452	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		\$38,920	\$0		\$0	\$0	\$0
	2. To include an annualized level of Non Labor, Non Refueling Wolf Creek Maintenance. (Lyons)		\$0	-\$113,372		\$0	\$0	\$0
E-83	Prod Transp Oper- Sundry & Engines	840100	-\$2,440	\$0	-\$2,440	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$2,440	\$0		\$0	\$0	\$0
E-93	Other Pwr Oper- Fuel Expense (labor)	847000	-\$159	\$0	-\$159	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$159	\$0		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-98	Other Fuel Expense- Oil	842000	\$0	-\$461,717	-\$461,717	\$0	\$0	\$0
	1. To annualize Fuel Expense-Oil. (Majors)		\$0	-\$461,717		\$0	\$0	\$0
E-97	Other Fuel Expense- Gas	843000	\$0	-\$10,788,412	-\$10,788,412	\$0	\$0	\$0
	1. To annualize Fuel Expense-Gas and Gas Transportation. (Majors)		\$0	-\$10,788,412		\$0	\$0	\$0
E-99	Other Fuel Expense- Additives	841000	-\$41	-\$52,196	-\$52,237	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$41	\$0		\$0	\$0	\$0
	2. To annualize Gas Generation Additives		\$0	-\$52,196		\$0	\$0	\$0
E-100	Other Pwr- Generation Exp	849000	-\$3,199	\$0	-\$3,199	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$3,199	\$0		\$0	\$0	\$0
E-101	Misc Other Power Generation Exp	848000	-\$315	\$0	-\$315	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$315	\$0		\$0	\$0	\$0

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E-106	Other Maint. Maint. Equip. Serv. Gen. Equip.	287,200	\$1,094	\$0	\$1,094	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,094	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
E-104	Other Gen. Maint. of Structures	282,000	\$270	\$30,183	\$30,453	\$0	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$30,183		\$0	\$0		
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$270	\$0		\$0	\$0		
E-107	Other Gen. Maint. of Gen. Plant	283,000	\$1,536	\$0	\$1,536	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,536	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
E-108	Other Gen. Maint. Maint. Other Gen. Pl.	284,000	\$61	\$0	\$61	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$61	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
E-112	Purchased Power-Energy	265,000	\$0	\$64,035,546	\$64,035,546	\$0	\$0	\$0	\$0
	1. To annualize Purchased Power-Energy. (Majors)		\$0	-\$64,035,546		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
E-113	Purchased Power-Demand (Demand)	266,000	\$0	\$7,869,331	\$7,869,331	\$0	\$0	\$0	\$0
	1. To annualize Purchased Power-Demand. (Majors)		\$0	-\$7,869,331		\$0	\$0		
E-116	System Control and Load Dispatch	269,000	\$6,662	\$0	\$6,662	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$6,662	\$0		\$0	\$0		
	No Adjustment		\$0	\$0		\$0	\$0		
E-117	Food-Other-Other Expenses	267,000	\$11,886	\$2,621	\$14,507	\$0	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$2,621		\$0	\$0		
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$11,886	\$0		\$0	\$0		
E-122	Trans. Oper. Salary and Bonus	268,000	\$2,738	\$0	\$2,738	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,738	\$0		\$0	\$0		

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			Labor	Non-Labor	Labor	Non-Labor	Total	Total
	2. To include an annualized level of Short Term Incentive Compensation		\$0	\$6,902	\$0	\$0	\$0	\$0
E-120	Trans Oper. Labor Dispatch	851,000	\$1,934	\$284,618	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$1,934	\$0	\$0	\$0	\$0	\$0
	2. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$284,618	\$0	\$0	\$0	\$0
E-124	Trans Oper. Station Expenses	852,000	\$789	\$0	\$789	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$789	\$0	\$0	\$0	\$0	\$0
E-126	Trans Oper. Oil Line Expense	853,000	\$70	\$0	\$70	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$70	\$0	\$0	\$0	\$0	\$0
E-127	Transmission of Electricity by Others	855,000	\$0	\$2,319,460	\$2,319,460	\$0	\$0	\$0
	1. To annualize Account 666 Transmission of electricity by others (SPP) (Hyneman)		\$0	\$2,319,460	\$0	\$0	\$0	\$0
E-128	Recl. Transmission Expense	856,000	\$4,037	\$0	\$4,037	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$4,037	\$0	\$0	\$0	\$0	\$0
E-180	Regional Transmission Operation	878,000	\$0	\$352,621	\$352,621	\$0	\$0	\$0
	1. To annualize SPP Sch 1A Admin fees (Hyneman)		\$0	\$352,621	\$0	\$0	\$0	\$0
E-125	Trans Maint. Superv. and Engrg	860,000	\$0	\$30	\$30	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$30	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0	\$0	\$0
E-124	Trans Maintenance of Structures	868,000	\$13	\$8,943	\$8,943	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$8,943	\$0	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$13	\$0	\$0	\$0	\$0	\$0
E-125	Trans Maintenance of Station Equipment	870,000	\$1,337	\$44,295	\$45,632	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$44,295	\$0	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$1,337	\$0	\$0	\$0	\$0	\$0
E-124	Trans Maintenance of Overhead Lines	871,000	\$243	\$87,280	\$87,523	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$87,280	\$0	\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$243	\$0	\$0	\$0	\$0	\$0

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E-137	Trans Maintenance of Underground Lines	\$72,000	\$0	\$5,493	\$5,493	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$5,493		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-138	Trans Maintenance of Misc. Trans Plans	\$73,000	\$0	\$1,798	\$1,798	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Transmission expense (Lyons)		\$0	\$1,798		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$35	\$0		\$0	\$0	
E-141	Distrb Oper - Supv & Engineering	\$86,000	-\$7,837	\$42,860	\$35,023	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$7,837	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Pronger)		\$0	\$42,860		\$0	\$0	
E-142	Distrb Oper - Load Dispatching	\$81,000	-\$1,093	\$0	-\$1,093	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,093	\$0		\$0	\$0	
E-143	Distrb Oper - Station Expenses	\$82,000	-\$282	\$0	-\$282	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$282	\$0		\$0	\$0	
E-147	Distrb Oper OH Line Expenses	\$83,000	-\$3,902	\$22	-\$3,880	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$3,902	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Pronger)		\$0	\$22		\$0	\$0	
E-148	Distrb Oper OH Line Expenses	\$84,000	-\$1,736	\$0	-\$1,736	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,736	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Distrb Oper Street Lights & Signal Expenses	\$85,000	-\$51	\$0	-\$51	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$51	\$0		\$0	\$0	
E-150	Distrb Oper Meter Expenses	\$86,000	-\$4,768	\$0	-\$4,768	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$4,768	\$0		\$0	\$0	
E-151	Distrb Oper Customer Install Expenses	\$87,000	-\$407	\$0	-\$407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$407	\$0		\$0	\$0	

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E-182	Distr Oper Reflect Distr Expense	998,000	-333,724	\$228,509	\$165,215	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove vouchers booked prior to the test year (Majors)		\$0	\$228,509		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-333,724	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Pronger)		\$0	\$163		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Pronger)		\$0	-\$8,810		\$0	\$0	
E-184	Distr Maint Superv & Engineering	998,000	\$155	\$2,482	\$2,637	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$2,482		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$155	\$0		\$0	\$0	
E-187	Distr Maint Processes	998,000	\$1,094	-\$3,089	-\$1,995	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$3,089		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,094	\$0		\$0	\$0	
E-188	Distr Maint Station Equipment	998,000	\$1,759	-\$182,723	-\$180,964	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$182,723		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct for reversals of expense entries (Majors)		\$0	\$124,468		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,759	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-189	Distr Maint Outlines	998,000	-\$13,366	-\$533,254	-\$546,620	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$533,254		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$13,366	\$0		\$0	\$0	
E-190	Distr Maint Main Underground Lines	998,000	-\$2,254	\$235,267	\$233,013	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$235,267		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$2,254	\$0		\$0	\$0	
E-191	Distr Maint Main Line Transformers	998,000	-\$1,806	-\$717	-\$2,523	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$717		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,806	\$0		\$0	\$0	

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E-152	Distrib Maint-Maint of Lightwiring	\$62,000	\$0	\$62,000	\$62,000	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$54,688		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$813	\$0		\$0	\$0	
E-153	Distrib Maint-Maint of Meters	\$87,000	-\$1,283	\$85,717	\$85,717	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	-\$51,916		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,283	\$0		\$0	\$0	
E-154	Distrib Maint-Maint of Dist Pn	\$98,000	-\$1,373	\$96,627	\$96,627	\$0	\$0	\$0
	1. To adjust test year to include a normalized level of Distribution expense (Lyons)		\$0	\$15,511		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$1,373	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-155	Cost Acct-Supv the Road Dist Maint	\$0	-\$2,314	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$2,314	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Pronger)		\$0	\$9,553		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Cost Acct-Meter Reading Expense	\$0	-\$4,162	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$4,162	\$0		\$0	\$0	
E-157	Customer Acct-Receipts and Collection	\$24,000	-\$24,966	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Pronger)		-\$24,966	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Customer Accounts - 100% MO	\$0	\$0	\$176,366	\$176,366	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct. 235 ending 3/31/12 (Gaskins)		\$0	\$176,366		\$0	\$0	
E-172	Uncollectible Accounts MO 100%	\$0	\$0	\$0	\$0	\$0	\$6,414,962	\$6,414,962
	1. To include an annualized level of bad debt expense (Lyons)		\$0	\$0		\$0	\$6,414,962	
E-173	Uncl. Customer Acct Expense	\$0	-\$0	\$1,126,168	\$1,126,168	\$0	\$0	\$0

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			Labor	Non-Labor	Labor	Non-Labor	Labor	Non-Labor
	1. To include in cost of service bank fees for the sale of accounts receivable to KCREC (Harris)		\$0	\$1,189,859	\$0	\$0		
	2. To annualize bank fees for the sale of accounts receivable (Harris)		\$0	-\$9,566	\$0	\$0		
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$935	\$0	\$0	\$0		
E-177	Cost Service Suprv	\$07,000	-\$719	\$0	-\$719	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$719	\$0	\$0	\$0		
E-178	Customer Assistance Expense	\$04,000	-\$881	-\$318	-\$879	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$881	\$0	\$0	\$0		
	2. To annualize Advertising costs (Prenger)		\$0	-\$318	\$0	\$0		
E-179	Cost Assistance Expense-100% MO	\$04,000	\$0	\$263,328	\$263,328	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a regulatory asset for DSM advertising costs (Majors)		\$0	\$184,418	\$0	\$0		
	2. To include ERPP amortized costs over a 3-year period (Lyons)		\$0	\$79,510	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
E-181	Amort of Deferred DSM 100% MO	\$04,000	\$0	\$3,354,583	\$3,354,583	\$0	\$0	\$0
	1. To include amortization for Vintage 3 ER-2009-0089 DSM deferral (Lyons)		\$0	\$335,163	\$0	\$0		
	2. To include amortization for Vintage 4 ER-2010-0365 DSM deferral (Lyons)		\$0	\$1,233,070	\$0	\$0		
	3. To include amortization for Vintage 5 ER-2012-0174 DSM deferral (Lyons)		\$0	\$1,687,330	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
E-183	Information and Information Fee	\$04,000	-\$363	-\$489	-\$842	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$363	\$0	\$0	\$0		
	2. To annualize Advertising costs (Prenger)		\$0	-\$489	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
	No Adjustment		\$0	\$0	\$0	\$0		
E-184	Info & Serv. Adv. 100% MO	\$04,000	\$0	\$59,459	\$59,459	\$0	\$0	\$0
	1. To include DSM advertising costs (Lyons)		\$0	\$13,437	\$0	\$0		
	2. To reflect KCPL Adj CS-11 to establish regulatory asset for DSM advertising costs (Majors)		\$0	\$45,922	\$0	\$0		

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E-185	Misc Customer Accounts and Info Exp	\$10,000	\$2,581	\$4,702	\$7,121	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$228		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,581	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$6,930		\$0	\$0	
E-186	Misc Customer Accounts and Info 100% MO	\$10,000	\$0	\$3,372,438	\$3,372,438	\$0	\$0	\$0
	1. To include an annualized level of Renewable Energy Costs through March 31, 2012. (Lyons)		\$0	\$1,372,438		\$0	\$0	
	2. To include a 3-Year Amortization of deferred Renewable Energy Costs. (Lyons)		\$0	\$1,982,780		\$0	\$0	
E-187	Sales Supervision	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2	\$0		\$0	\$0	
E-188	Sales Demonstration and Selling	\$12,000	-\$668	\$0	-\$668	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$668	\$0		\$0	\$0	
E-189	Misc. Sales Expenses	\$16,300	-\$230	\$0	-\$230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$230	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-190	Admin & Gen. Administrative Salaries	\$20,000	-\$8,749,817	-\$3,522,933	-\$12,272,750	\$0	\$0	\$0
	1. To remove test year expenses related to KCPL's ORVS employee severance program (Hyneman)		-\$8,749,817	\$0		\$0	\$0	
	2. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$3,522,933		\$0	\$0	
	3. To reflect KCPL Adjustment CS-11 to remove executive discretionary bonuses and executive severance payments (Majors)		\$0	-\$1,073,523		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$97,343	\$0		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$108,801		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-191	Admin & Gen. Admin Salaries - 100% MO	\$20,000	\$0	-\$1,471,003	-\$1,471,003	\$0	\$0	\$0
	1. To remove talent assessment amortization. (Hyneman)		\$0	-\$968,103		\$0	\$0	
	2. To remove test year transition costs amortization. (Majors)		\$0	-\$502,750		\$0	\$0	
E-192	A & G Off Supply - Allocated	\$21,000	\$134	-\$219,887	-\$219,831	\$0	\$0	\$0

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			Company Adjustments Labor	Company Adjustments Non-Labor		Adjusted Adjustments Labor	Adjusted Adjustments Non-Labor	
	1. To remove employee separation (OVR5) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$132,584		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to correct expense report items to below the line (Majors)		\$0	-\$2,918		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$53		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$280		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$134	\$0		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$83,319		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses for the 12-month period ended April 2012. (Lyons)		\$0	\$8,447		\$0	\$0	
E-204	A & G O&M Study-100% MO	921,000	\$0	-\$11,102	-\$11,102	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12-month period ended April 2012. (Lyons)		\$0	-\$47		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355. (Lyons)		\$0	-\$11,055		\$0	\$0	
E-202	Admin Expense Transfer Credit	922,000	\$2,072	-\$11,354	-\$9,282	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,072	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Electricity & Employee Subsidized Parking (Prenger)		\$0	-\$11,354		\$0	\$0	
E-204	Outside Services Employed-Advanced	923,000	\$0	-\$1,418,195	-\$1,418,195	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees (Majors)		\$0	-\$1,128,510		\$0	\$0	
	2. To remove Test Year Empire Arbitration Expenses (Majors)		\$0	-\$233,571		\$0	\$0	
	3. To remove test year expenses related to Advanced Coal Tax Credit Arbitration (Majors)		\$0	-\$11,175		\$0	\$0	
	4. To remove test year legal expenses to amend the Advanced Coal Tax MOU. (Majors)		\$0	-\$7,025		\$0	\$0	
	5. To remove test year Deloitte & Touche expenses related to non-regulated operations. (Majors)		\$0	-\$17,256		\$0	\$0	
	6. To remove test year Deloitte & Touche expenses related to the Advanced Coal Tax Credit (Majors)		\$0	-\$31,248		\$0	\$0	
E-205	Outside Services-100% MO	924,000	\$0	-\$1,674,284	-\$1,674,284	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish regulatory liability for legal fee refunds (Majors)		\$0	-\$851,277		\$0	\$0	
	2. To annualize 3-year amortization of Arndt claim legal fee reimbursement. (Majors)		\$0	-\$184,970		\$0	\$0	

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	3. To annualize 3-year amortization of Eubank claim legal fee reimbursement. (Majors)		\$0	\$870,114		\$0	\$0	
	4. To remove test year amortization of transition costs (Majors)		\$0	-\$1,108,281		\$0	\$0	
E-207	Property Insurance	\$24,000	\$0	-\$674,318	-\$674,318	\$0	\$0	\$0
	3. To include an annualized level of property insurance. (Gaskins)		\$0	-\$674,318		\$0	\$0	
E-208	Injuries and Damages	\$28,000	\$0	-\$1,414,846	-\$1,414,846	\$0	\$0	\$0
	1. To include an annualized level of injuries and Damages (Gaskins)		\$0	-\$1,414,846		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		\$0	\$0		\$0	\$0	
	3. To include an annualized level of insurance. (Gaskins)		\$0	-\$247,233		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-209	Employee Pensions	\$28,000	-\$800	\$4,285,434	\$4,285,434	\$0	\$0	\$0
	1. To annualize unfunded SERP Pension expense to 2012 recurring monthly pension payments (Hyneman)		\$0	-\$442,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Pranger)		-\$800	\$0		\$0	\$0	
	3. To include an annualized level of pension expense (Hyneman)		\$0	\$374,240		\$0	\$0	
	4. To amortize FAS 87 Regulatory Asset (Hyneman)		\$0	\$3,550,534		\$0	\$0	
	5. To amortize FAS 88 OVRs Charge (Hyneman)		\$0	\$1,879,128		\$0	\$0	
	6. To amortize FAS 158 charge (Hyneman)		\$0	\$1,121,527		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-210	Employee Benefits - OPEB	\$28,000	\$0	\$25,012	\$25,012	\$0	\$0	\$0

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	1. To adjust test year 401k to an annualized level (Prenger)		\$0	-\$21,718		\$0	\$0	
	2. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$1,148,811		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits for Wolf Creek (Prenger)		\$0	\$182,503		\$0	\$0	
	4. No adjustment		\$0	\$0		\$0	\$0	
	5. To annualize KCPL FAS 106 OPEB expense for KCPL plans and reflect WCNO OPEB on pay-as-you go basis. (Hyneman)		\$0	-\$419,284		\$0	\$0	
E-211	Employee Benefits-OPEB-MO	\$28,000	\$0	-\$26,879	-\$26,879	\$0	\$0	\$0
	1. To annualize KCPL FAS 106 OPEB expense (Hyneman)		\$0	-\$26,879		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Reg Comm Exp-FERC Assessment	\$15,841	\$0	\$15,841	\$15,841	\$0	\$0	\$0
	1. To annualize current FERC Assessment expense (Prenger)		\$0	\$15,841		\$0	\$0	
E-217	Reg Comm Exp-PSC Assessment 100% to MO	\$234,077	\$0	\$234,077	\$234,077	\$0	\$0	\$0
	1. To annualize current PSC Assessment expense (Prenger)		\$0	\$234,077		\$0	\$0	
E-218	Reg Comm Exp-Mo Preceding 100% to MO	\$28,011	-\$2,347	\$242,818	\$240,471	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct lobbying expenses to below the line (Majors)		\$0	-\$1,845		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove rate case expense pursuant to Commission Order Case No ER-2010-0355 (Majors)		\$0	-\$244,674		\$0	\$0	
	3. To reflect KCPL Adj CS-11 to remove over-smortization of 2007 rate case expenses (Majors)		\$0	-\$464,864		\$0	\$0	
	4. To reflect KCPL Adj CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$62,219		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$2,347	\$0		\$0	\$0	
	6. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$479,412		\$0	\$0	
	7. To annualize amortization of December 31, 2010, rate case expenses over 3 Years. (Majors)		\$0	\$755,201		\$0	\$0	
	8. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$264,262		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$476,381		\$0	\$0	
E-219	Reg Comm Exp-Ka Preceding 100% to KS	\$1,965	-\$1,965	\$0	-\$1,965	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,965	\$0		\$0	\$0	

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			Labor	Non-Labor		Labor	Non-Labor	
E-220	Reg Comm Exp - FERC Penalties - allocated	\$28,828	\$304	\$0	\$29,132	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$304	\$0		\$0	\$0	
E-222	Load Research Expense - 100% MO	\$28,030	\$125	\$0	\$28,155	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$125	\$0		\$0	\$0	
E-223	Miscellaneous Commission Expense	\$28,000	\$53	\$0	\$28,053	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$53	\$0		\$0	\$0	
E-224	General Advertising Expense	\$80,100	\$510	\$89,785	\$90,295	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$510	\$0		\$0	\$0	
	2. To annualize Advertising costs (Prenger)		\$0	-\$89,785		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-225	General Advertising Expense - 100% MO	\$30,150	\$0	\$1,624,215	\$1,624,215	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	-\$1,624,215		\$0	\$0	
E-227	Misc. General Expense	\$21,280	\$85	\$213,871	\$214,156	\$0	\$0	\$0
	1. To reflect KCPL Adjustment CS-11 Removal of Long-Term Incentive Program Equity Expenses (Majors)		\$0	-\$247,382		\$0	\$0	
	2. To reflect KCPL Adj CS-11 to remove spousal travel (Majors)		\$0	-\$41		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$56	\$0		\$0	\$0	
	4. To include annualized Dues and Donations (Prenger)		\$0	-\$120,578		\$0	\$0	
	5. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$163,199		\$0	\$0	
	6. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,858		\$0	\$0	
E-228	Admin & General Expense - Rents	\$31,000	\$0	\$163,375	\$163,375	\$0	\$0	\$0
	1. To reflect KCPL Adj CS-11 to correct for additional rent payment in the test year (Majors)		\$0	\$163,375		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	MO Expense - Rents - 100% MO	\$31,000	\$0	\$393,788	\$393,788	\$0	\$0	\$0
	6. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	-\$393,788		\$0	\$0	
E-231	Transportation Expense	\$20,000	\$0	\$2,775,841	\$2,775,841	\$0	\$0	\$0

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	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$2,773,043		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-234	Maint. Of General Plant	698,000	-\$113	-\$12,587	-\$12,700	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$113	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$12,587		\$0	\$0	
E-238	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	\$10,326,671	\$10,326,671
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$10,326,671	
E-243	Amortization of Limited Term Plant-Allocated	704,000	\$0	\$52,083	\$52,083	\$0	\$0	\$0
	1. To include amortization of limited term plant (Gaskins)		\$0	\$52,083		\$0	\$0	
E-245	Regulatory Plan Credit Rate Amortization -MO 100% Case No. ER-2009-0089	704,000	\$0	-\$5,833,333	-\$5,833,333	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0089-100% MO (Featherstone)		\$0	-\$5,833,333		\$0	\$0	
E-246	Regulatory Plan Credit Rate Amortization -MO 100% Case No. ER-2009-0291	704,000	\$0	-\$6,255,568	-\$6,255,568	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0291-100% MO (Featherstone)		\$0	-\$6,255,568		\$0	\$0	
E-247	Regulatory Plan Credit Rate Amort -MO 100% Case No. ER-2009-0314	704,000	\$0	-\$12,646,119	-\$12,646,119	\$0	\$0	\$0
	1. To remove additional amortizations based on the Regulatory Plan EO-2005-0329 for Case No ER-2009-0314-100% MO (Featherstone)		\$0	-\$12,646,119		\$0	\$0	
E-248	Amortization of Other Plant Expense	706,000	\$0	-\$795,310	-\$795,310	\$0	-\$1,129,832	-\$1,129,832
	1. To include amortization of other plant (Gaskins)		\$0	-\$795,310		\$0	\$0	
	2. To reflect a 5-Year amortization of the 2011 Flood incremental NFOM Costs. (Majors)		\$0	\$0		\$0	-\$1,129,832	
E-257	Amortization of Iatan Reg Asset MO	708,000	\$0	\$0	\$0	\$0	\$782,816	\$782,816
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 26 years (Majors)		\$0	\$0		\$0	\$258,979	
	2. To amortize Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 24.3 years (Majors)		\$0	\$0		\$0	\$71,985	
	3. To annualize the amortization of Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years (Majors)		\$0	\$0		\$0	\$208,417	
	4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46 years (Majors)		\$0	\$0		\$0	\$253,434	

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			Operating Labor	Operating Non-Labor	Operating Total	Non-Operating Labor	Non-Operating Non-Labor			
E-267	Taxes Other than Income - Property Tax	798,980	\$0	\$5,433,771	\$5,433,771	\$0	\$0	\$0	\$0	
	1. To include an annualized level of Property Taxes (Gaskins)		\$0	\$5,433,771		\$0	\$0			
E-268	Taxes Other than Income - Payroll Tax	798,000	\$0	\$482,940	\$482,940	\$0	\$0	\$0	\$0	
	1. To adjust test year to an annualized level of payroll tax (Prenger)		\$0	-\$42,639		\$0	\$0			
	2. To adjust test year to an annualized level of payroll tax for Wolf Creek (Prenger)		\$0	\$85,211		\$0	\$0			
	3. To remove payroll taxes associated with the OVRs severance program. (Hyreman)		\$0	-\$484,912		\$0	\$0			
	No Adjustment		\$0	\$0		\$0	\$0			
	No Adjustment		\$0	\$0		\$0	\$0			
	No Adjustment		\$0	\$0		\$0	\$0			
	No Adjustment		\$0	\$0		\$0	\$0			
E-269	Gross Receipts Tax (GRT) MO	798,300	\$0	\$0	\$0	\$0	-\$55,111,841	-\$55,111,841	-\$55,111,841	
	1. To eliminate gross receipts tax (Lyons)		\$0	\$0		\$0	-\$55,111,841			
E-266	Current Income Taxes	798,100	\$0	\$0	\$0	\$0	\$55,170,339	\$55,170,339	\$55,170,339	
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$55,170,339			
	No Adjustment		\$0	\$0		\$0	\$0			
E-265	Deferred Income Taxes - Def. Inc. Tax.	739,490	\$0	\$0	\$0	\$0	-\$58,330,234	-\$58,330,234	-\$58,330,234	
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$58,330,234			
E-273	Amortization of Deferred ITC	711,499	\$0	\$0	\$0	\$0	\$498,149	\$498,149	\$498,149	
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$498,149			
E-271	Amort of Excess Deferred Income Taxes	711,499	\$0	\$0	\$0	\$0	-\$358,777	-\$358,777	-\$358,777	
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$358,777			
E-272	Amort of Prior Deferred Taxes- tax rate change	628,001	\$0	\$0	\$0	\$0	-\$5,807,785	-\$5,807,785	-\$5,807,785	
	1. To Annualize Amort of Prior Deferred Taxes- tax rate change		\$0	\$0		\$0	-\$5,807,785			
E-275	Amortization of R&D Credit	611,300	\$0	\$0	\$0	\$0	-\$129,407	-\$129,407	-\$129,407	
	1. To Annualize Amortization of R&D Credit		\$0	\$0		\$0	-\$129,407			
Total Operating Revenue			\$0	\$0	\$0	\$0	-\$108,141,233	-\$108,141,233	-\$108,141,233	
Total Operating & Other Expenses			-\$9,399,281	-\$134,147,897	-\$143,547,178	\$0	\$77,923,243	-\$65,623,935	-\$77,923,935	

Kansas City Power & Light Company
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Income Tax Calculation

Line Number	Description	Percentage Rate	2011 Test Year	7.15% Return	7.20% Return	7.25% Return
1	TOTAL NET INCOME BEFORE TAXES		\$173,108,081	\$189,589,382	\$198,207,082	\$208,824,781
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$98,916,429	\$98,916,429	\$98,916,429	\$98,916,429
4	Per Book trans and unit train Dep Clearing		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$290,361	\$290,361	\$290,361	\$290,361
6	Book Nuclear Fuel Amortization		\$18,038,886	\$18,038,886	\$18,038,886	\$18,038,886
7	Book Amortization Expense		\$5,347,303	\$5,347,303	\$5,347,303	\$5,347,303
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$122,692,969	\$122,692,969	\$122,692,969	\$122,692,969
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.9710%	\$60,905,304	\$60,905,304	\$60,905,304	\$60,905,304
11	Tax Straight-Line Depreciation		\$145,800,907	\$145,800,907	\$145,800,907	\$145,800,907
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$9,990,629	\$9,990,629	\$9,990,629	\$9,990,629
14	IRS Amortization Deduction		\$1,851,520	\$1,851,520	\$1,851,520	\$1,851,520
15	KCPL Employee 401(k) ESOP Deduction		\$1,508,983	\$1,508,983	\$1,508,983	\$1,508,983
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$220,057,243	\$220,057,243	\$220,057,243	\$220,057,243
17	NET TAXABLE INCOME		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,179,656	\$6,038,871	\$5,488,136	\$5,937,399
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$71,464,151	\$87,086,237	\$95,254,673	\$103,423,108
23	Federal Income Tax at the Rate of	See Tax Table	\$25,012,453	\$30,480,163	\$33,338,136	\$36,198,088
24	Subtract Federal Income Tax Credits					
25	Wind Production Tax Credit		\$7,058,969	\$7,058,969	\$7,058,969	\$7,058,969
26	Research and Development Tax Credit		\$363,826	\$363,826	\$363,826	\$363,826
27	Fuel Tax Credit		\$41,953	\$41,953	\$41,953	\$41,953
28	New Hire Retention Credit		\$9,089	\$9,089	\$9,089	\$9,089
29	Net Federal Income Tax		\$17,538,616	\$23,006,346	\$25,865,299	\$28,724,251
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
32	Deduct Federal Income Tax at the Rate of	50.000%	\$6,789,308	\$11,603,173	\$12,832,650	\$14,352,125
33	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
34	Missouri Taxable Income - MO. Inc. Tax		\$68,874,499	\$80,521,935	\$87,910,158	\$94,998,381
35	Missouri Income Tax at the Rate of	6.250%	\$4,179,656	\$6,038,871	\$5,488,136	\$5,937,399
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$75,643,807	\$92,125,108	\$100,742,808	\$109,360,507
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$17,538,616	\$23,006,346	\$25,865,299	\$28,724,251
44	State Income Tax		\$4,179,656	\$6,038,871	\$5,488,136	\$5,937,399
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$21,718,272	\$29,045,217	\$31,353,434	\$34,661,650
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$22,168,802	\$22,168,802	\$22,168,802	\$22,168,802
49	Amortization of Deferred ITC		-\$1,339,232	-\$1,339,232	-\$1,339,232	-\$1,339,232
50	Amort of Excess Deferred Income Taxes		-\$358,777	-\$358,777	-\$358,777	-\$358,777
51	Amort of Prior Deferred Taxes - tax rate change		-\$5,507,785	-\$5,507,785	-\$5,507,785	-\$5,507,785
52	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
53	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
54	TOTAL DEFERRED INCOME TAXES		\$15,113,135	\$15,113,135	\$15,113,135	\$15,113,135
55	TOTAL INCOME TAX		\$36,831,407	\$44,158,352	\$46,466,569	\$49,774,785

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.44% Return	E 7.40% Return	F 7.88% Return
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Federal Tax Table						
Federal Income Taxes						
	15% on first \$50,000		\$71,464,151	\$87,086,237	\$95,254,673	\$103,423,108
	25% on next \$25,000		\$7,500	\$7,500	\$7,500	\$7,500
	34% > \$75,000 < \$100,001		\$6,250	\$6,250	\$6,250	\$6,250
	39% > \$100,000 < \$335,001		\$8,500	\$8,500	\$8,500	\$8,500
	34% > \$335,000 < \$10,000,001		\$91,650	\$91,650	\$91,680	\$91,650
	35% > \$10MM < \$15,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
	38% > \$15MM < \$18,333,334		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
	35% > \$18,333,333		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
	Total Federal Income Taxes		\$28,912,483	\$30,480,183	\$33,338,136	\$36,198,088

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Capital Structure Schedule

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

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

A	B	C	D	E Adjustments		F	G	H
Line Number	Description	As Billed	Update Period Adjustment	Adjustment for Billing Corrections	Annualization for LPS	Annualization for Rate Change	Weather Adjustment	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$265,906,543	-\$1,654,681	\$0	\$0	\$1,410,930	-\$6,315,403	
4	Small General Service	\$47,168,336	-\$440,655	\$0	\$0	\$281,505	-\$18,917	
5	Medium General Service	\$92,687,229	\$2,007,943	\$0	\$0	\$579,980	-\$312,811	
6	Large General Service	\$160,638,368	\$2,521,013	\$0	\$0	\$1,102,798	\$279,145	
7	Large Power	\$121,118,223	\$3,090,891	\$568,858	\$102,064	\$720,404	\$0	
8	Lighting	\$8,558,991	\$219,781	\$0	\$0	\$41,880	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$696,077,690	\$5,744,092	\$568,858	\$102,064	\$4,137,497	-\$6,367,986	
10	OTHER RATE REVENUE							
11	Adjust to G/L	-\$2,872,601	\$0	\$0	\$0	\$0	\$0	
12	TOTAL OTHER RATE REVENUE	-\$2,872,601	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$693,205,089	\$5,744,092	\$568,858	\$102,064	\$4,137,497	-\$6,367,986	

Kansas City Power & Light Company
Case No. ER-2012-0174
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Rate Revenue Summary

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

Kansas City Power & Light Company
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 Summary of Net System Input Components

Line Number	Jurisdiction Description	TY As Billed kWh Sales	Moving Test Year Adjustment	Adjustments			Total kWh Sales
				Weather Normalization/LP Billing Correction	365-Day Adjustment	Growth and MB Adjustment	
1	NATIVE LOAD						
2	Missouri Retail	8,818,571,493	-210,594,619	-13,624,401	12,349,033	-3,178,144	8,603,523,362
3	Wholesale	103,595,000	0	1,035,000	0	0	104,630,000
4	Non-Missouri Retail	6,535,873,621	-210,696,424	-14,689,397	10,865,433	22,149,286	6,343,502,519
5	Firm Wholesale	693,130,000	0	0	0	0	693,130,000
6	TOTAL NATIVE LOAD	16,151,170,114	-421,291,043	-27,278,798	23,214,466	18,971,142	15,744,785,861
7	LOSSES					5.86%	936,931,000
8	NET SYSTEM INPUT						16,681,716,861

Kansas City Power & Light Company
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Executive Case Summary

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