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Witness: John P. Weisensee
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-____

DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
June 2010**

**Certain Schedules Attached To This Testimony Designated "(HC)"
Have Been Removed
Pursuant To 4 CSR 240-2.135.**

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KANSAS CITY POWER & LIGHT COMPANY

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DIRECT TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2010-____

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

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

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company ("KCP&L" or the "Company")
6 as Regulatory Affairs Manager.

7 **Q: What are your responsibilities?**

8 A: I have primary responsibility for preparing the financial information contained in various
9 regulatory filings in Missouri and Kansas.

10 **Q: Please describe your education, experience and employment history.**

11 A: I graduated from The University of Texas at Austin in 1977 with a Masters in
12 Professional Accounting. I had previously received my Bachelors of Business
13 Administration degree in Accounting from the same university, summa cum laude. I
14 have been a Certified Public Accountant since 1977. I began my career with KCP&L in
15 January 2007. From 1986 to 2001, I was the Manager, Finance and Accounting for
16 St. Joseph Light & Power Company. In the years between leaving that utility and
17 beginning at KCP&L, I was self-employed as a business consultant in the utility industry
18 and for many other industries.

1 Q: Have you previously testified in a proceeding before the Missouri Public Service
2 Commission ("MPSC" or "Commission") or before any other utility regulatory
3 agency?

4 A: Yes, I have testified before the MPSC on several occasions while at St. Joseph Light and
5 Power and at KCP&L. In addition, I have testified before the Kansas Corporation
6 Commission.

7 Q: What is the purpose of your testimony?

8 A: The purpose of this testimony is to: (i) describe the revenue requirement model and
9 schedules that are used to support the rate increase KCP&L is requesting in this
10 proceeding (Schedule JPW2010-1 attached to this testimony); and (ii) support various
11 accounting adjustments listed on the summary of adjustments (Schedule JPW2010-2
12 attached to this testimony).

13 **REVENUE REQUIREMENT MODEL AND SCHEDULES**

14 Q: What is the purpose of Schedule JPW2010-1?

15 A: This attachment includes the schedules derived from the Company's revenue requirement
16 model used to support the rate increase that KCP&L requests in this proceeding.

17 Q: Were the schedules prepared either by you or under your direction?

18 A: Yes, they were.

19 Q: Please describe the process the Company used to determine the requested rate
20 increase.

21 A: We utilized a standard ratemaking process to determine the rate increase request. We
22 used historical test year data from the financial books and records of the Company as the
23 basis for operating revenues, operating expenses and rate base. We then adjusted the

1 historical test year data to reflect: (i) normal levels of revenues and expenses that would
2 have occurred during the test year; (ii) annualizations of certain revenues and expenses;
3 (iii) amortizations of regulatory assets and liabilities; and (iv) known and measurable
4 changes that have been identified since the end of the historical test year. We then
5 allôcated the adjusted test year data to arrive at operating revenues, operating expenses,
6 and rate base applicable to the Missouri jurisdiction. We subtracted operating expenses
7 from operating revenues to arrive at operating income. We then divided operating
8 income by rate base to calculate the rate of return prior to the requested rate increase.
9 The requested rate increase is the amount necessary for the post-increase calculated rate
10 of return to equal the rate of return supported by KCP&L witness Dr. Samuel C.
11 Hadaway.

12 **TEST YEAR**

13 **Q: What historical test year did KCP&L use in determining rate base and operating**
14 **income?**

15 A: The revenue requirement schedules are based on a historical test year of the twelve
16 months ending December 31, 2009 with known and measurable changes projected
17 through December 31, 2010. We will update the schedules as of June 30, 2010 and then
18 true up to actuals as part of the true-up process.

19 **Q: Why was this test year selected?**

20 A: The Company used the twelve-month period ending December 31, 2009 for the test year
21 in this rate proceeding as that period reflects the most currently available quarterly
22 financial information at the time the revenue requirement was prepared.

1 Q: Does test year expense reflect an appropriate allocation of KCP&L overhead to
2 KCP&L Greater Missouri Operations Company ("GMO") and other affiliated
3 companies?

4 A: Yes, KCP&L incurs costs for the benefit of GMO and other affiliates and these costs are
5 billed out as part of the normal accounting process. All costs, labor and non-labor, are
6 charged to projects at KCP&L and certain projects are set up to allocate costs among the
7 various companies based on appropriate cost drivers or to assign costs directly to the
8 benefiting affiliate.

9 Q: Are certain costs incurred by GMO and allocated to KCP&L?

10 A: Yes, although not as significant as costs allocated to GMO, certain costs are incurred by
11 GMO and allocated to KCP&L.

12 JURISDICTIONAL ALLOCATIONS

13 Q: Why is it necessary to allocate revenues, expenses and rate base to the Company's
14 various jurisdictions?

15 A: KCP&L does not have separate operating systems for its Missouri, Kansas, and firm
16 wholesale jurisdictions. It operates a single production and transmission system that is
17 used to provide service to retail customers in Missouri and Kansas, as well as the full-
18 requirements firm wholesale customers. Therefore, jurisdictional allocations of operating
19 expenses, certain operating revenues and rate base are necessary.

20 Q: Why is the method by which the allocations are made critical?

21 A: The method of allocation is critical first to ensure that the rates charged to each
22 jurisdiction of customers reflect the full cost of serving these customers but not the cost
23 of serving customers in other jurisdictions. Secondly, the method of allocation must

1 allow the Company the opportunity to recover fully its prudent costs of serving these
2 customers. That is, if the sum of the allocation factors allowed in each jurisdiction is less
3 than 100%, then the Company is unable to recover its prudent cost of service and return
4 on rate base. Company witness Larry W. Loos discusses this issue in more detail in his
5 direct testimony.

6 **Q: What allocators did the Company use?**

7 A: The allocators that were utilized can be classified as input allocators and calculated
8 allocators. The input allocators are based on weather-normalized demand and energy,
9 described in the direct testimony of KCP&L witness George M. McCollister, and
10 customer information. Attached as Schedule JPW2010-3 is the calculation of these
11 allocators for this rate proceeding. The calculated allocators are, at their root, based on
12 the Demand, Energy, and Customer allocators. The calculated allocators are, however,
13 calculated within the revenue requirement model. They are often calculated as
14 combinations of amounts that have previously been allocated using one or more of the
15 input allocators.

16 **Q: Please describe the Demand allocator.**

17 A: The Demand allocator is a 4-month weather normalized average of the coincident peak
18 demands for the Missouri and Kansas retail jurisdictional customers and the firm
19 wholesale jurisdiction.

20 **Q: Please describe the Energy allocator.**

21 A: The Energy allocator is based on the total weather-normalized kilowatt-hour usage by the
22 Missouri and Kansas retail customers and the firm wholesale jurisdiction.

1 **Q: Please describe the Customer allocator.**

2 A: The Customer allocator is based on the average number of customers during the test year
3 in Missouri, Kansas, and the firm wholesale jurisdiction.

4 **Q: Please explain how the various revenues, expenses and rate base components are**
5 **allocated among KCP&L's regulatory jurisdictions.**

6 A: Attached as Schedule JPW2010-4 is a narrative describing the allocation methodology.
7 Mr. Loos discusses several of these allocators in more detail in his testimony.

8 **ADJUSTMENTS**

9 **Q: Please discuss Schedule JPW2010-2.**

10 A: This schedule presents a listing of revenue and expense adjustments to the 12 months
11 ended December 31, 2009 test year, and rate base adjustments to the December 31, 2009
12 balances. The adjustments are organized and subtotaled by the lines reflected on
13 Schedule 1, SUMMARY OF OPERATING INCOME & RATE BASE, of
14 Schedule JPW2010-1. This listing includes the adjustment number and description,
15 amount, jurisdictional application and the Company witness sponsoring the adjustment.
16 Various KCP&L witnesses will support, in their direct testimony, the need for each of
17 these adjustments.

18 **Q: Please explain the adjustments to reflect normal levels of revenues and expenses.**

19 A: These adjustments are made to reflect retail revenue and bad debt levels that would have
20 occurred if the weather had been "normal" during the test year. Also included are
21 adjustments to reflect a "normal" level of maintenance expense. This is necessary
22 because, for example, turbine maintenance does not occur every year. Thus, an
23 individual generating unit may have large variations in maintenance from year to year.

1 **Q: Please explain the adjustments to annualize certain revenues and expenses.**

2 A: Revenues are annualized to reflect anticipated customer growth during the true up period.
3 Annualization adjustments have been made to reflect an annual level of expense in cost
4 of service, such as the annualization of payroll and depreciation expenses. The former
5 reflects a full year's impact of recent pay increases, while the latter reflects the impact of
6 a full-year's depreciation on recent plant additions as well as adoption of new
7 depreciation rates proposed by KCP&L in this case as discussed by Company Witness
8 John J. Spanos.

9 **Q: Please explain the adjustments to amortize regulatory assets and liabilities.**

10 A: Various regulatory assets and liabilities have been established in past Missouri rate cases.
11 These assets/liabilities are then amortized over the number of years authorized in the
12 Orders for the applicable rate cases. Adjustments are sometimes necessary to annualize
13 the amortization amount included in the test year.

14 **Q: Please explain the adjustments to reflect known and measurable changes that have**
15 **been identified since the end of the historical test year.**

16 A: These adjustments are made to reflect changes in the level of revenues, expenses, rate
17 base and cost of capital that either have occurred or are expected to occur prior to the
18 true-up date in this case, December 31, 2010. For example, payroll expense and fuel
19 costs have been adjusted for known and measurable increases.

1 Q: Do all of these adjustments, listed on Schedule JPW2010-2 and discussed
2 throughout the remainder of this testimony, entail an adjustment of test year
3 amounts?

4 A: Yes, the adjustments described below and summarized on Schedule JPW2010-2 reflect
5 adjustments to the test year ended December 31, 2009, or, in the case of rate base items,
6 adjustments to December 31, 2009 balances.

7 **RB-20 AND RB-3 PLANT IN SERVICE**

8 Q: Please explain adjustment RB-20.

9 A: We rolled December 31, 2009 plant balances forward to December 31, 2010, by using the
10 Company's 2010 capital budget, which includes both capital additions and retirements.
11 Additional retirements of general plant were also reflected consistent with the results of
12 the depreciation study discussed by Company witness John J. Spanos.

13 Q: What is the projected Iatan 2 balance that is included in rate base in this rate
14 proceeding?

15 A: We have projected a balance of \$1.04 billion (KCP&L's share, total company, including
16 Allowance for Funds Used during Construction ("AFUDC") but excluding currently
17 identified costs classified as common between Unit 1 and Unit 2). Company witness
18 Brent C. Davis discusses the Iatan 2 in-service in his testimony.

19 Q: For purposes of the Company's filing, were the projected Iatan 2 project costs
20 allocated to KCP&L based on its ownership interest in that plant?

21 A: Yes, the entire project cost was allocated at KCP&L's ownership level (54.71%) even
22 though it is possible that certain of these costs may subsequently be identified and
23 classified as additional common between Unit 1 and Unit 2.

1 Q: **Why did the Company take that approach?**

2 A: The primary reason was because certain end-of-project work included in the Iatan Unit 2
3 budget has not yet been fully designed. Therefore, the expected cost of that common
4 work is not known with certainty at this time. A contributing factor is conservatism; that
5 is, KCP&L's share of Iatan 2 (54.71%) is lower than its share of Iatan common (61.45%).

6 Q: **Since the Company's ownership interest in Iatan 2 is less than that of Iatan 1, was
7 an adjustment made to reflect KCP&L's reduced ownership in the common plant
8 existing prior to the recent Iatan construction activity?**

9 A: Yes, adjustments RB-20 and RB-30 include reductions in rate base components to reflect
10 a net billing to certain Iatan 2 partners of common plant existing prior to the recent Iatan
11 construction activity. While this billing has not yet taken place, both Plant in Service and
12 Reserve for Depreciation were adjusted using a calculation based on the individual
13 components of common plant, original Plant in Service and the related Reserve for
14 Depreciation projected as of December 31, 2010.

15 Q: **Please explain adjustment RB-3.**

16 A: This adjustment is necessary to adjust disallowed Wolf Creek plant to a Missouri
17 jurisdictional basis.

18 - **RB-25/CS-111 IATAN 1 REGULATORY ASSET**

19 Q: **Please explain adjustment RB-25.**

20 A: Pursuant to the terms of the Non-Unanimous Stipulation and Agreement that was
21 approved by the Commission in Case No. ER-2009-0089 ("2009 Case") on June 10, 2009
22 ("2009 S&A"), KCP&L was authorized to include in a regulatory asset depreciation
23 expense and carrying costs for the Iatan Unit 1 Air Quality Control System ("AQCS")

1 and Iatan common plant not included in rate base in that case. Adjustment RB-25 rolls
2 forward the regulatory asset balance, which is recorded on a Missouri jurisdictional basis,
3 from January 1, 2010 to December 31, 2010 based on projected jurisdictional
4 depreciation expense and carrying costs during that period.

5 **Q: What do you mean by the term "Iatan common?"**

6 A: A component of the construction of the Iatan 1 Unit AQCS and Iatan Unit 2 is equipment
7 and facilities to be used by and for the benefit of both Iatan Unit 1 and Iatan Unit 2.
8 Examples include a shared chimney, water treatment facilities, and rail facilities.

9 **Q: What is the projected regulatory asset balance that is included in rate base in this**
10 **rate proceeding?**

11 A: We have projected a December 31, 2010 Missouri jurisdictional balance of \$13.3 million.

12 **Q: Is this regulatory asset property includable in rate base?**

13 A: Yes, the 2009 S&A provided for rate base treatment.

14 **Q: Please explain adjustment CS-111.**

15 A: We annualized the amortization of this regulatory asset based on the remaining
16 depreciable life of the Iatan Unit 1 AQCS, pursuant to Federal Energy Regulatory
17 Commission ("FERC") account 312, or 26 years, as reflected in the depreciation study
18 supported in the direct testimony of Company witness John J. Spanos.

19 **Q: Will this amortization continue for 26 years?**

20 A: Yes, pursuant to the 2009 S&A. However, the Company recommends transferring this
21 regulatory asset to plant accounts effective with new rates in this rate proceeding. The
22 carrying cost portion of the regulatory asset would be transferred to Plant in Service

1 while the depreciation portion of the regulatory asset would be transferred to the Reserve
2 for Depreciation.

3 **Q: Why is this transfer recommended?**

4 A: Administratively, tracking these deferred costs will be much easier if the costs are
5 included in the Company's property record system, as part of the overall Iatan Unit 1
6 plant costs, rather than tracking the regulatory asset for 26 years.

7 **Q: Why does this request make sense from a regulatory standpoint?**

8 A: The purpose of the regulatory asset was to bridge Iatan Unit 1 AQCS and common plant
9 between the 2009 Case and the current rate case. That is, under terms of the 2009 S&A
10 only Iatan 1 AQCS and common plant costs paid or approved for payment as of May 31,
11 2009 were allowed in rate base in the 2009 Case. The intention was not to disallow costs
12 not paid or approved for payment at that date, but rather to allow these costs in rate base
13 in the next rate proceeding (the current rate case). Therefore, it seems logical that at the
14 end of this rate proceeding all Iatan Unit 1 AQCS and common plant costs should be
15 included in plant accounts going forward.

16 **Q: Would this transfer have any ratemaking impact?**

17 A: No. The unrecovered deferred costs would be included in rate base in future years
18 whether the costs are identified as a regulatory asset or included in plant accounts.
19 Correspondingly, depreciation expense will be recognized at the appropriate level.

20 **Q: What specific request is the Company making of the Commission on this subject?**

21 A: We request that the deferred depreciation portion of the Iatan 1 Unit AQCS and Iatan
22 common cost regulatory asset be transferred to FERC account 108, Reserve for
23 Depreciation, as a reduction in that balance and that the carrying cost portion of the

1 regulatory asset be transferred to FERC account 101, Plant in Service, as an increase in
2 that balance. Alternatively, in the event the Commission does not grant this request, we
3 ask that the amortization period for the regulatory asset be set at the remaining
4 depreciable life of Iatan Unit 1, or 26 years.

5 **Q: Exclusive of the regulatory asset, what is the amount of Iatan Unit 1 AQCS Plant-in-**
6 **Service included in this rate proceeding, including common plant?**

7 A: We have included a balance of \$509.7 million (KCP&L's share, total company, including
8 AFUDC).

9 **RB-13 AND RB-30 RESERVE FOR DEPRECIATION**

10 **Q: Please explain adjustment RB-13.**

11 A: This adjustment is necessary to adjust the financial Reserve for Depreciation to a
12 Missouri basis.

13 **Q: Please explain adjustment RB-30.**

14 A: This adjustment rolls forward the Missouri-basis Reserve for Depreciation from
15 December 31, 2009 to balances projected as of December 31, 2010.

16 **Q: How was this roll-forward accomplished?**

17 A: The depreciation/amortization provision component was calculated in two steps: (i) by
18 multiplying the December 2009 provision times twelve to approximate the provision that
19 would be charged to the Reserve for Depreciation from January 2010 through December
20 2010 (twelve months) for plant existing at December 31, 2009; and (ii) by estimating the
21 depreciation/amortization attributable to projected net plant additions from January 2010
22 through December 2010. In the second step, we assumed the net plant additions occurred

1 ratably over this period except for the Iatan Unit 2 generating unit for which we utilized
2 the expected in-service date.

3 **Q: How were the retirement and net salvage components included in the roll-forward?**

4 A: Retirements were primarily based on budgeted activity during the period January 2010
5 through December 2010. The adjustment also recognized additional retirements of
6 general plant identified in the results of the depreciation study supported by Company
7 witness John J. Spanos. Projected changes to net salvage were based on a normalized
8 level of net expenditures incurred during 2009.

9 **Q: Is the Reserve for Depreciation adjusted for any other items?**

10 A: Yes. Although the additional amortization to maintain credit ratios was recorded to the
11 Reserve for Depreciation on the financial books, this component has been removed from
12 the Reserve for Depreciation and shown as a separate rate base offset, consistent with the
13 presentation used by the MPSC Staff in prior rate cases. Additionally, the cumulative
14 balance at December 31, 2009 has been adjusted for the roll-forward of the additional
15 amortization to maintain credit ratios from January 1, 2010 to December 31, 2010.

16 **Q: Has the cumulative additional amortization balance been spread to plant account
17 balances in this rate proceeding?**

18 A: Yes, in order to calculate the proposed depreciation rates used in this case, the cumulative
19 balance was spread ratably to the various plant reserve accounts in the depreciation study
20 sponsored by Mr. Spanos. However, for purposes of this filing, the cumulative balance is
21 shown in total as a rate base offset separate from the Reserve for Depreciation.

1 Q: **Did the Stipulation and Agreement in Case No. EO-2005-0329 (“Regulatory Plan”)**
2 **approved by the Commission on July 28, 2005 (“Regulatory Plan S&A”) address the**
3 **method to be used to spread the cumulative additional amortization to the various**
4 **plant accounts?**

5 A: No, it did not.

6 Q: **Does the Company recommend that the spreading method employed in the**
7 **depreciation study be used to spread the additional amortization balance over the**
8 **plant accounts for book purposes?**

9 A: Yes, the Company recommends, and requests of the Commission, that the approach used
10 to spread the cumulative additional amortization balance in the depreciation study
11 sponsored by Company witness John Spanos in his direct testimony be used to spread the
12 balance in the Company’s property records system. The portion of the cumulative
13 Missouri jurisdictional balance assigned to each plant reserve account would be identified
14 as pertaining 100% to the Missouri jurisdiction.

15 Q: **Was the method described above applied to other depreciation reserve balances in**
16 **addition to the additional amortizations to maintain credit ratios?**

17 A: Yes. In Case No. EO-94-199, KCP&L was authorized to accrue an additional \$3.5
18 million Missouri jurisdictional amortization annually beginning July 1996. Under the
19 terms of the Regulatory Plan S&A, this amortization ceased as of the January 1, 2007
20 effective date of new rates approved in Case No. ER-2006-0314 (“2006 Case”). The
21 approach used in the depreciation study to spread the cumulative additional amortizations
22 to maintain credit ratios was also used to spread the \$36.7 million Missouri jurisdictional
23 cumulative reserve balance resulting from Case No. EO-94-199.

1 RB-44 AND CS-44 ECONOMIC RELIEF PILOT PROGRAM

2 **Q: Please explain adjustment RB-44.**

3 A: As part of the 2009 S&A, the Company was authorized to defer to a regulatory asset 50%
4 of its Economic Relief Pilot Program ("ERPP") costs until the next KCP&L rate case (the
5 current case), with cost recovery to be determined at that time. The remaining 50% of
6 costs are to be borne by KCP&L's shareholders. This adjustment reflects projected
7 deferred ERPP costs as of December 31, 2010. Company witness Jim Alberts discusses
8 the ERPP program in his direct testimony in this case.

9 **Q: Please explain adjustment CS-44.**

10 A: This adjustment reflects a three-year amortization of the projected deferred ERPP costs at
11 December 31, 2010. This adjustment also includes one-half of the ongoing level of
12 expenses expected for this program.

13 **Q: Why was this amortization period selected?**

14 A: A three-year period was selected to coincide with the three-year pilot program described
15 in the ERPP tariff approved by the Commission in the 2009 Case. The Company
16 requests the Commission to authorize in this rate proceeding a three-year amortization of
17 ERPP costs deferred prior to the establishment of a cost recovery mechanism in this case.
18 The Company also requests that cost recovery for ongoing costs during the pilot program
19 be established so that one-half of the ongoing costs for this program is included in cost of
20 service.

1 **RB-50 PREPAYMENTS**

2 **Q: Please explain adjustment RB-50.**

3 A: We normalized this rate base item based on a thirteen-month average of prepayment
4 balances. Prepayment amounts can vary widely during the course of the year and an
5 averaging method minimizes these fluctuations.

6 **Q: What accounts are included in prepayments?**

7 A: The most significant relate to prepaid insurance, capacity and transmission charges, rent
8 and software maintenance.

9 **Q: What period was used for the thirteen-month averaging?**

10 A: We used the period December 2008 through December 2009.

11 **Q: Did the MPSC Staff use thirteen-month averaging for Prepayments in the 2009
12 Case?**

13 A: Yes, they did.

14 **RB-55 AND CS-22 EMISSION ALLOWANCES**

15 **Q: Please explain adjustment RB-55.**

16 A: The Regulatory Plan S&A, with amendments approved on August 23, 2005, included an
17 SO₂ Emission Allowance Management Policy ("SEAMP"). This policy provides for
18 KCP&L to sell sulfur dioxide ("SO₂") emission allowances in accordance with the initial
19 SO₂ Plan submitted to the MPSC, the MPSC Staff and other parties in January 2005, as
20 updated. Company witness Wm. Edward Blunk discusses the SEAMP in more detail in
21 his direct testimony in this rate proceeding.

22 The Regulatory Plan S&A requires KCP&L to record all SO₂ emission allowance sales
23 proceeds as a regulatory liability in Account 254. The liability is reduced by premiums

1 that result from the Company's purchase of lower sulfur coal than specified under
2 contracts. Adjustment RB-55 reflects changes to the projected regulatory liability
3 balance through December 31, 2010, based on expected allowance sales and lower sulfur
4 coal premiums during the period January 1, 2010 through that date.

5 **Q: What is the projected SO₂ regulatory liability that is included in rate base in this**
6 **rate proceeding?**

7 A: We have projected a December 31, 2010 balance of \$86.8 million (total company), less
8 (\$963,000) of Missouri jurisdictional rate base attributable to low sulfur coal premiums
9 incurred in 2007.

10 **Q: Is the Company authorized to continue this regulatory treatment following the**
11 **conclusion of this rate proceeding?**

12 A: This regulatory treatment will end with the conclusion of the Regulatory Plan, absent
13 Commission authorization to continue. Therefore, KCP&L requests Commission
14 approval to continue the process authorized by the Commission in the Regulatory Plan to
15 defer proceeds from future SO₂ allowance sales, including the annual Environmental
16 Protection Agency auction, and to offset the deferred gains with coal premiums on the
17 purchase of low sulfur coal.

18 **Q: Please explain adjustment CS-22.**

19 A: This adjustment reflects an amortization of this SO₂ proceeds regulatory liability as
20 projected at December 31, 2010.

21 **Q: Over what time period is this regulatory liability to be amortized?**

22 A: The Regulatory Plan S&A states that the regulatory liability will be amortized over a time
23 period to be determined in the last rate case of the Regulatory Plan, the current rate case.

1 Q: **What time period does the Company recommend for such amortization?**

2 A: KCP&L recommends that the regulatory liability be amortized over the remaining
3 depreciable life of the Company's environmental equipment. The Regulatory Plan S&A
4 and the Commission's Order approving that Stipulation and Agreement document the
5 link between the SO₂ sales, and the resulting availability of funds, and the Company's
6 need for funds to install significant environmental equipment in the succeeding years.

7 Q: **What is the remaining depreciable life of the Company's environmental equipment?**

8 A: Based on the depreciation study filed with this rate case, sponsored by Company witness
9 John Spanos in his direct testimony, the remaining depreciable life of FERC plant
10 account 312, which contains the bulk of the environmental equipment, is 21 years.

11 Q: **What is the Company's specific request of the Commission regarding SO₂
12 amortization?**

13 A: KCP&L requests Commission approval to amortize net SO₂ proceeds over 21 years, the
14 remaining depreciable life of FERC plant account 312, with allocation between Missouri
15 and Kansas to vary from year-to-year based on the applicable allocators for that year. We
16 anticipate that the amortization amount established in this case will be adjusted in each
17 future rate case based on the then unamortized balance and the current remaining
18 depreciable life.

19 **RB-65, RB-5 AND CS-65 PENSION COSTS**

20 Q: **Please explain adjustments RB-65 and CS-65.**

21 A: These adjustments consist of three components:

22 (a) Expense - adjust Financial Accounting Standard No. 87 "*Employers' Accounting*
23 *for Pensions*" ("FAS 87"), No. 88 "*Employers' Accounting for Settlements and*

1 *Curtailments of Defined Benefit Pension Plans and for Termination Benefits*
2 (“FAS 88”), and No. 158 “*Employers’ Accounting for Defined Benefit Pension*
3 *and Other Postretirement Plans*” (“FAS 158”) pension expense for ratemaking
4 purposes to an annualized level. As a result of the Financial Accounting
5 Standards Board issuance of the Accounting Standards Codification (“ASC”) in
6 June 2009, the guidance for pensions formerly included within FAS 87, 88, and
7 158 is now included in the ASC within Topic 715, “*Compensation – Retirement*
8 *Benefits.*”

9 (b) Rate base - roll forward the FAS 87 regulatory asset to the projected December
10 31, 2010 balance; and

11 (c) Rate base- roll forward the net prepaid pension asset to the projected December
12 31, 2010 balance.

13 **Q: Do these pension adjustments take into consideration payroll billed to joint venture**
14 **partners, billed to companies affiliated with KCP&L (“affiliated companies”), and**
15 **charged to capital?**

16 A: Yes, they do, based on data from the payroll adjustment discussed later in this testimony
17 (adjustment CS-50).

18 **Q: Do these pension adjustments include the effects of the Company’s interest in the**
19 **Wolf Creek generating station pension plans?**

20 A: Yes, they do.

21 **Q: Please explain component (a).**

22 A: FAS 87 expense was annualized based on information provided by the Company’s
23 actuarial firms. Company witness C. Kenneth Vogl discusses the actuarial expense in his

1 direct testimony in this case. In addition, annualized pension expense includes an
2 amortization of the FAS 87, FAS 88 and FAS 158 regulatory assets, as discussed below.

3 **Q: Was annualized pension expense determined in accordance with established**
4 **regulatory practice?**

5 A: Yes, the calculation was made in accordance with the methodology documented in the
6 Regulatory Plan S&A and the 2009 S&A.

7 **Q: What is the amount of FAS 87 expense on a total company Missouri basis currently**
8 **built into rates?**

9 A: The 2009 S&A established the annual amount built into rates at \$31,550,017, after
10 capitalized amounts and the portion of KCP&L's annual pension cost that is allocated to
11 KCP&L's joint partners in the Iatan and LaCygne generating stations, and before
12 inclusion of the amortization of the FAS 87, FAS 88 and FAS 158 regulatory assets and
13 Supplemental Executive Retirement Plan ("SERP") expense.

14 **Q: What is the nature of the FAS 88 regulatory asset amortization?**

15 A: The Company has incurred FAS 88 costs that are being amortized over five years
16 beginning January 1, 2008 in accordance with the 2009 S&A. The FAS 88 regulatory
17 asset is not included in rate base.

18 **Q: What is the nature of the FAS 158 amortization?**

19 A: The Company has incurred FAS 158 pension and Other Post-Employment Benefits
20 ("OPEB") re-measurement costs that are being amortized over five years beginning
21 September 1, 2009 in accordance with the 2009 S&A. The OPEB cost is included in
22 adjustment CS-61 discussed later in this testimony. The FAS 158 regulatory asset is not
23 included in rate base.

1 **Q: Does annualized pension expense include SERP expense?**

2 A: No, that expense is considered separately, in adjustment CS-62 discussed later in this
3 testimony.

4 **Q: Please explain component (b).**

5 A: Component (b) includes two separate adjustments. First, adjustment RB-5 was made to
6 adjust the test year FAS 87 regulatory asset from a financial book basis to a total
7 company Missouri basis. Next, adjustment RB-65 was made to roll forward the FAS 87
8 regulatory asset, now expressed on a total company Missouri basis, to December 31,
9 2010, in order to determine the proper amount to be included in rate base and upon which
10 to base normalized amortization in this case.

11 **Q: What is the nature of this regulatory asset?**

12 A: This regulatory asset represents the cumulative unamortized difference in FAS 87
13 pension expense for ratemaking purposes (as discussed in component (a) above) and
14 pension expense built into rates during the corresponding periods.

15 **Q: When was the beginning point for accumulating this difference in FAS 87 pension
16 expense for ratemaking purposes and FAS 87 pension expense built into rates?**

17 A: The Regulatory Plan S&A specified the accumulation was to begin January 1, 2005.

18 **Q: How was the FAS 87 regulatory asset rolled forward to December 31, 2010?**

19 A: The FAS 87 pension regulatory asset at April 30, 2009 was adjusted by the projected
20 difference between FAS 87 expense for Missouri jurisdictional ratemaking purposes
21 based on pension costs provided by the Company's actuaries and FAS 87 expense
22 currently built into rates for the period May 1, 2009 to December 31, 2010. Finally, the
23 regulatory asset balance was reduced by projected amortization of the regulatory asset

1 balance over the period May 1, 2009 through December 31, 2010, based on a five-year
2 amortization period, as specified in the 2009 S&A.

3 **Q: What was the amount of the April 30, 2009 FAS 87 regulatory asset on a total**
4 **company Missouri basis included in the 2009 S&A?**

5 A: The amount stipulated in the 2009 S&A was \$15,038,779 at April 30, 2009, exclusive of
6 amounts allocated to KCP&L's joint partners.

7 **Q: Is the FAS 87 regulatory asset properly includable in rate base?**

8 A: Yes, the Commission authorized rate base inclusion in the Regulatory Plan S&A.

9 **Q: Please explain component (c).**

10 A: This adjustment was made to roll forward the net prepaid pension asset, expressed on a
11 total company Missouri basis, to December 31, 2010, in order to determine the proper
12 amount to be included in rate base.

13 **Q: What is the nature of this asset?**

14 A: This asset represents the initial net prepaid pension asset outlined in the Regulatory Plan
15 S&A (\$63,658,444 total company excluding joint partner shares, consisting of
16 \$34,694,918 Missouri; \$28,199,282 Kansas; and \$764,244 firm wholesale) reduced by
17 the difference between pension expense computed under FAS 87 and contributions made
18 -to the pension trusts from January 1, 2005 through December 31, 2009 and projected
19 through December 31, 2010.

20 **Q: How was the net prepaid pension asset rolled forward to December 31, 2010?**

21 A: The difference between FAS 87 expense for ratemaking purposes and projected
22 contributions for the period May 1, 2009 to December 31, 2010 was subtracted from the
23 April 30, 2009 net prepaid pension asset balance to determine the December 31, 2010 net

1 prepaid pension asset. The April 30, 2009 amount was based on the \$1,584,970 total
2 company amount, expressed on a Missouri basis, exclusive of joint partners' shares,
3 identified in the 2009 S&A.

4 **Q: Is the net prepaid pension asset properly includable in rate base?**

5 A: Yes, inclusion of this asset in rate base was authorized in the Regulatory Plan S&A.

6 **Q: Is there a net prepaid pension asset balance included in rate base in this rate
7 proceeding?**

8 A: No, the net prepaid pension asset balance has been reduced to \$0 and therefore there is no
9 balance in this rate case.

10 **Q: Is the Company proposing any changes to the net prepaid pension asset
11 mechanism?**

12 A: Yes, the Regulatory Plan S&A addresses three reasons why KCP&L would be allowed
13 rate recovery for contributions made to its pension trusts in excess of the Company's FAS
14 87 expense. However, since the Commission's approval of the Regulatory Plan S&A in
15 2005 the Pension Protection Act of 2006 ("PPA") has added certain additional reasons
16 that must be addressed. Mr. Vogl discusses proposed changes to the net prepaid pension
17 asset mechanism in his direct testimony.

18 **Q: Does the Company have any further request of the Commission regarding pension
19 costs?**

20 A: Yes. Because the Regulatory Plan will expire with the conclusion of this rate case,
21 KCP&L requests that Section III(B)(1)(e) of the Regulatory Plan S&A continue in effect
22 after the conclusion of the Regulatory Plan.

1 Q: Are there any of the provisions of this section of the Regulatory Plan S&A that do
2 not need to be extended?

3 A: Yes, the provision in part (E)(5) of this section of the Regulatory Plan that allows rate
4 recovery for contributions made to the pension trust in excess of the FAS 87 expense for
5 avoidance of the recognition of a minimum pension liability has been rendered moot with
6 the adoption of FAS 158 and therefore does not need to be extended.

7 Q: Is the regulatory treatment of pension expense in this rate filing consistent with the
8 Regulatory Plan S&A?

9 A: Yes, it is.

10 **RB-70 CUSTOMER DEPOSITS**

11 Q: Please explain adjustment RB-70.

12 A: We examined customer deposit balances from December 2008 through December 2009.
13 We observed a declining balance and therefore chose to use the December 31, 2009
14 balances in rate base.

15 **RB-71 CUSTOMER ADVANCES**

16 Q: Please explain adjustment RB-71.

17 A: We examined customer advance balances from December 2008 through December 2009
18 and observed that the balance was unchanged during this period. Therefore, we used the
19 December 31, 2009 balance in rate base.

20 **RB-72 MATERIALS AND SUPPLIES**

21 Q: Please explain adjustment RB-72.

22 A: We reviewed the individual Material and Supplies category balances during the period
23 December 2008 through December 2009 to determine if there was a discernable trend,

1 either upward or downward, and also to determine volatility. If there was a trend, the test
2 year-end balance was not adjusted. Otherwise, a thirteen-month average was used.

3 **RB-75 NUCLEAR FUEL INVENTORY**

4 **Q: Please explain adjustment RB-75.**

5 A: We normalized this balance based on an eighteen-month average, to coincide with the
6 18-month Wolf Creek refueling cycle. Nuclear fuel inventory balances can vary widely
7 and an averaging method minimizes these fluctuations.

8 **Q: What period was used for the eighteen-month averaging?**

9 A: We used the period July 2009 through December 2010.

10 **Q: Did the MPSC Staff use eighteen-month averaging for nuclear fuel inventories in
11 the 2009 Case?**

12 A: Yes, they did.

13 **RB-100 AND CS-100 ENERGY EFFICIENCY/DEMAND RESPONSE COSTS**

14 **Q: Please explain adjustment RB-100.**

15 A: In accordance with the Regulatory Plan S&A, the Company established a regulatory asset
16 to accumulate energy efficiency/demand response ("EE/DR") costs, with rate base
17 treatment and a ten-year amortization. These programs are described in detail in
18 Appendix C to the Regulatory Plan S&A. Additionally, Company witness Tim Rush
19 discusses these programs and cost recovery in his direct testimony in this rate proceeding.
20 This adjustment rolls forward the deferred costs from December 31, 2009 to December
21 31, 2010 based on budgeted expenditures during this time period less amounts amortized
22 in rates during the period.

1 Q: Please explain adjustment CS-100.

2 A: This adjustment includes the annual amortization of EE/DR costs incurred under the
3 Regulatory Plan S&A mechanism, based on the projected deferred cost balance included
4 in adjustment RB-100 and a ten-year amortization.

5 RB-125/CS-125 INCOME TAXES

6 Q: Please explain RB-125.

7 A: We adjusted December 31, 2009 Accumulated Deferred Income Taxes ("ADIT") in
8 adjustment RB-125. Deferred income taxes represent the tax on timing differences for
9 deductions and income reported on KCP&L's income tax returns compared to what is
10 reported for book purposes. ADIT represents the accumulated balance of these income
11 tax timing differences at a point in time.

12 Q: What are the ADIT adjustments to KCP&L's rate base?

13 A: Schedule 8 of Schedule JPW2010-1 itemizes ADIT and the RB-125 ADIT adjustments
14 related to items included in KCP&L's rate base or net operating income. Schedule 8
15 reflects the deferred tax liabilities relating to depreciation and other expenses deducted
16 for the tax return in excess of book deductions, resulting in a rate base decrease.
17 Schedule 8 also reflects deferred tax assets that serve to increase rate base. The most
18 significant of the deferred tax assets is the sale of SO₂ emission allowances (discussed
19 earlier in this testimony, adjustment RB-55). For tax purposes, any gains on the sales of
20 emission allowances are taxable when the allowances are sold. However, as agreed to in
21 the Regulatory Plan S&A, KCP&L does not record the income associated with the sale in
22 its current period income, but defers gains in a regulatory liability account. This timing
23 difference of when income is recognized for income tax return purposes and when it will

1 be recognized for books creates a deferred tax asset, as future income tax liabilities will
2 be lower for income tax reporting purposes as compared to book purposes when the
3 deferred gains are amortized to book income in accordance with future regulatory orders
4 (discussed earlier in this testimony, adjustment CS-22).

5 **Q: Why does ADIT affect rate base?**

6 A: ADIT liabilities such as accelerated depreciation are considered a cost-free source of
7 financing for ratemaking purposes. Ratepayers should not be required to provide for a
8 return on plant in service that has been funded by the government in the form of reduced
9 (albeit temporarily) taxes. As a result, ADIT liabilities are reflected as a rate base offset
10 (reduction in rate base). Conversely, ADIT assets such as the timing difference related to
11 SO₂ allowance proceeds increase rate base. KCP&L has paid taxes to the governments in
12 advance of the time when such taxes are included in cost of service and are collected
13 from ratepayers. To the extent taxes are paid, KCP&L must borrow money and/or use
14 shareholder funds. The increase to rate base for deferred income tax assets allows
15 shareholders to earn a return on shareholder provided funds until recovered from
16 ratepayers through ratemaking.

17 **Q: Please explain adjustment CS-125.**

18 A: We adjusted test period income tax expense based on various adjustments to test year
19 taxable income as discussed throughout this testimony and included on Schedule
20 JPW2010-2. The adjusted income tax calculation is shown on Schedule 7 of Schedule
21 JPW2010-1. The income tax adjustment includes current income taxes, deferred income
22 taxes and the amortization of investment tax credits and certain other amortizations.

1 Q: **Please explain the current income tax component in cost of service as calculated in**
2 **Schedule 7.**

3 A: Jurisdictional operations and maintenance deductions and other adjustments are applied
4 against jurisdictional revenues to derive net jurisdictional taxable income, which is then
5 used to compute the jurisdictional current income tax expense component (current
6 provision) for cost of service. For book purposes, these adjustments are the result of
7 book versus tax differences and their implementation under normalization or flow-
8 through tax methods. Each adjustment is either added to or subtracted from net income
9 to derive net taxable income for ratemaking. For Schedule 7, however, a simplified
10 methodology is used which eliminates the need to specifically identify all book and tax
11 differences. Most significantly, all basis differences between the book basis and tax basis
12 of assets are ignored in the current tax provision. The reversal of deferred income taxes
13 resulting from prior basis differences is considered in the deferred tax section of
14 Schedule 7, discussed later in this section of the testimony.

15 Accelerated tax depreciation is used in the currently payable calculation based on
16 the tax basis of projected Plant in Service as identified in adjustment RB-20 (discussed
17 earlier in this testimony). The difference between the accelerated depreciation deduction
18 for tax depreciation on tax basis assets and the depreciation deduction calculated on a
19 straight-line basis generates offsetting deferred income tax. The resulting income tax
20 expense, considering both the current and deferred income tax components, reflects a
21 level of total income taxes as if the depreciation deduction to arrive at taxable income
22 was based solely on depreciation of projected tax basis assets calculated on a straight-line
23 basis. This modified approach normalizes depreciation relating to the method differences

1 (e.g., accelerated versus straight-line) and life differences. The Company and the MPSC
2 Staff have used this modified approach in previous rate cases.

3 **Q: Please describe the adjustments to derive net taxable income for ratemaking.**

4 A: The following are the primary adjustments to derive net taxable income for ratemaking
5 purposes:

- 6 ○ Book depreciation and amortization expense, as calculated on Schedule 5 of
7 Schedule JPW2010-1 and discussed later in this testimony (adjustments CS-120
8 through CS-122), have been excluded from the deductions listed on Schedule 7.
9 As previously discussed, accelerated tax depreciation on both projected
10 depreciable plant and projected amortizable plant is subtracted to derive taxable
11 income.
- 12 ○ The deduction for nuclear fuel amortization is treated consistently with the
13 treatment of depreciation and amortization on Plant in Service.
- 14 ○ The Manufacturer's Deduction amount is deducted from net income in deriving
15 taxable income. This special deduction is allowable under Internal Revenue Code
16 ("IRC"), Section 199. The deduction is based upon taxable income derived from
17 the production of electricity. For 2009, the deduction was 6% of electricity
18 production taxable income. The percentage increases to 9% after the 2009 tax
19 year. The amount of the projected deduction is based upon the provision for the
20 2008 federal income tax return related to production net income before taxes,
21 adjusted to reflect the 9% factor rather than the 6% factor. The amount of the
22 Manufacturer's Deduction is intended to equate to the deduction on KCP&L's
23 actual federal return. The deduction has not been adjusted to conform to Missouri

1 jurisdictional taxable income as shown on Schedule 7. This deduction is not an
2 expense for book purposes; therefore, no deferred income taxes are created. The
3 deduction results in a lower taxable income with ultimately a lower current
4 income tax provision for cost of service.

5 ○ A portion of Meals and Entertainment expenses are added back in deriving net
6 taxable income, since a portion of certain meals and entertainment expenses are
7 not tax deductible. This adjustment increases taxable income and ultimately
8 increases the current income tax provision. The amount by which taxable income
9 was increased is equal to the amount for the 2008 federal income tax return.

10 ○ Interest expense is subtracted to derive net taxable income. It is calculated by
11 multiplying adjusted rate base by the weighted average cost of debt as
12 recommended in this proceeding. This is referred to as interest synchronization
13 because this calculation ensures that the interest expense deducted for deriving
14 current taxable income equals the interest expense provided for in rates.

15 **Q: Once the deductions and adjustments have been applied to net income to derive**
16 **taxable income for ratemaking, what further deductions from taxable income are**
17 **applied before calculating the three components of current income tax expense: City**
18 **of Kansas City, Missouri (“KCMO”) earnings tax, federal current income tax**
19 **expense and Missouri state current income tax expense?**

20 **A:** There are no further deductions from taxable income before calculating KCMO earnings
21 taxes. Before calculating federal income taxes, both KCMO earnings taxes and Missouri
22 state income taxes are deducted. Before calculating Missouri state income taxes, KCMO
23 earnings taxes and one-half of federal income taxes are deducted.

1 **Q: How are the current income tax components calculated?**

2 A: The current provision calculation utilizes a 0.65% KCMO earnings tax rate, a 35%
3 federal tax rate, and a 6.25% Missouri state tax rate, each applied independently to the
4 appropriate level of taxable income as discussed above. The KCMO earnings tax rate is a
5 weighted rate based on a 1% earnings tax rate applied to 65% of Missouri jurisdictional
6 net income. These earnings taxes are calculated first. Because of their mutual
7 deductibility, federal and state income taxes are then calculated using a simultaneous
8 equation. The federal and state income tax rates are used to compute the composite tax
9 rate of 38.39% which is used to calculate deferred income taxes, discussed below. The
10 composite tax rate reflects the federal benefit relating to deductible Missouri state income
11 tax and Missouri allowing 50% of federal income taxes to be deducted when computing
12 the current Missouri tax provision.

13 **Q: Is the current federal tax expense determined by multiplying current taxable
14 income by the federal income tax rate further reduced by tax credits?**

15 A: Yes, the wind production tax credit reduces current federal income tax due.

16 **Q: Please explain the wind production tax credit on Schedule 7.**

17 A: IRC Section 45 allows for a federal tax credit based upon the amount of electricity
18 produced by a qualifying wind generating facility. The credit is allowed for 10 years
19 after the facility is placed in service. The adjustment shown on Schedule 7 as a direct
20 reduction of federal currently payable income tax expense reflects the estimated
21 production tax credits for KCP&L's wind generation facility for the twelve months ended
22 December 31, 2010. This adjustment uses the presently allowable \$21.5 per megawatt

1 hour of generation multiplied by the annualized amount of estimated megawatt hours of
2 wind generation to determine the amount of credit.

3 **Q: In the past, federal income tax expense has also been reduced by a Research and**
4 **Development tax credit. Why is one not included on Schedule 7?**

5 A: The R&D tax credit expired in 2009 and, as of this time, has not been re-enacted for
6 2010.

7 **Q: Please explain the deferred income tax component of cost of service as calculated in**
8 **Schedule 7.**

9 A: The deferred income tax component of cost of service is primarily the result of applying
10 the composite income tax rate (38.39%) to the difference between projected accelerated
11 tax depreciation used to compute current income tax, as discussed earlier in this section
12 of the testimony, and projected tax basis straight-line depreciation. Tax basis straight-
13 line depreciation is computed by applying existing jurisdictional book straight-line
14 depreciation rates to each vintage year's depreciable tax basis.

15 Deferred income tax expense also includes the reversal of deferred income taxes
16 on basis timing differences over the related assets' jurisdictional book lives. These basis
17 difference adjustments serve to normalize the tax effect of items that generally are
18 deducted for tax purposes and capitalized for book purposes.

19 The other main deferred tax item is the average rate assumption method of
20 deferred tax amortization. This adjustment represents the amortization of excess deferred
21 income taxes over the remaining book lives. It reduces the income tax component of cost
22 of service. During the 1980s, the federal tax rate was higher than today's 35% rate.
23 Since deferred taxes were provided at the rate in effect when the originating timing

1 differences were generated, the deferred income taxes were provided at a rate higher than
2 the tax rate that is expected to be in existence when the timing differences reverse and the
3 taxes are due to the government. This difference in rates is being amortized into cost of
4 service over the remaining book lives of the assets that generated the timing differences.

5 **Q: Please explain the Investment Tax Credit (“ITC”) amortization component in cost**
6 **of service as calculated in Schedule 7.**

7 A: ITC amortization reduces the income tax component of cost of service. The ITC
8 amortization is separated into three components – Wolf Creek, non-Wolf Creek, and
9 Iatan Unit 2.

10 **Q: Why is this separation necessary?**

11 A: In accordance with the Regulatory Plan S&A, KCP&L and the MPSC Staff agreed to
12 extend the book lifespan of the Wolf Creek plant from 40 years to 60 years beginning
13 August 7, 2005. As a result, the remaining unamortized amount of Wolf Creek’s ITC is
14 being amortized over the longer life. The lengthening of the book life from 40 to
15 60 years decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf
16 Creek ITC continues to be amortized ratably over the remaining book lives of the
17 underlying assets. In addition, we have included an estimated amount for the
18 amortization of Section 48A advanced coal credits for investments made in Iatan Unit 2
19 that will begin when the plant is placed in service in 2010. The separation of the ITC
20 between Wolf Creek, non-Wolf Creek and Iatan Unit 2 allows us to use a specific
21 allocation factor for each ITC component in deriving Missouri jurisdictional income tax
22 cost of service.

1 **Q: Please explain the Iatan 2 component.**

2 A: IRC Section 48A allows for a federal tax credit based upon the amount of qualified
3 investment in advanced coal power plants. KCP&L applied for the Section 48A credit in
4 2007 and was allocated a maximum \$125 million of credits by the IRS ("IRS") in early
5 2008. This credit is considered an ITC under IRC Section 46 and KCP&L must defer
6 and amortize the credit pursuant to the IRC 46(f)(2) election made by the Company in the
7 past. The credit is being amortized over the estimated life span of Iatan Unit 2, or 50
8 years.

9 **Q: Are there any other income tax amortizations that affect jurisdictional income tax**
10 **cost of service?**

11 A: Yes, there are two additional amortizations, relating to pre-1981 cost of removal and
12 R&D tax credits, both of which were addressed in the Stipulation and Agreement As to
13 Certain Issues in Case No. ER-2007-0291 ("2007 Case"), approved by the Commission
14 on December 6, 2007 ("2007 S&A").

15 **Q: Please discuss the cost of removal amortization.**

16 A: In accordance with the 2007 S&A, the Company adopted normalization accounting for
17 the tax timing difference associated with pre-1981 vintage cost of removal and began
18 amortization of the cumulative income tax impact for the excess of KCP&L's actual cost
19 of removal over the accrued cost included in book depreciation in prior years, over a 20
20 year period beginning January 1, 2008 (\$7,088,760, Missouri jurisdictional). As a result,
21 the Company's annual deferred income tax expense increased by \$354,438 and this
22 amortization is included as an increase in income tax expense on Schedule 7 of Schedule
23 JPW2010-1.

1 **Q: Please discuss the R&D tax credit amortization.**

2 A: As discussed later in this testimony (adjustment CS-104), the 2007 S&A required the
3 Company to amortize R&D tax credits related to the 2000 through 2005 tax years over 60
4 months beginning with the first rate case after tax refunds based on the credits were
5 received from IRS. The Company entered into a settlement agreement with the IRS
6 whereby KCP&L received the tax refunds in 2008 and amortization began with the new
7 rates effective September 1, 2009. Therefore, we have included an annualization on
8 Schedule 7 of Schedule JPW2010-1 of \$194,111, as a direct reduction of federal deferred
9 income tax expense for the amortization of R&D tax credits for the 2000 through 2005
10 tax years.

11 **CASH WORKING CAPITAL**

12 **Q: Please discuss Cash Working Capital.**

13 A: Cash working capital ("CWC") is included in rate base as summarized on Schedule 15 of
14 Schedule JPW2010-1.

15 **Q: Why is it necessary to calculate an amount of CWC?**

16 A: CWC is the amount of cash required by a utility to pay the day-to-day expenses incurred
17 to provide utility service to its customers. A lead/lag study is generally used to analyze
18 the cash inflows from payments received by the company and the cash outflows for
19 disbursements paid by the company. When the utility receives payment from its retail
20 customers for utility service less quickly than it makes the disbursements for utility
21 expenses, then the company would have positive cash working capital requirements.
22 Conversely, when the utility receives payment from its retail customers for utility service

1 more quickly than it makes the disbursements for utility expenses, then the company
2 would have negative cash working capital requirements.

3 **Q: How did you determine the amount of CWC?**

4 A: We applied lead/lag factors used consistently in the previous cases under the Regulatory
5 Plan to the appropriate cost of service amounts. The application of the individual
6 lead/lag factors to applicable amounts is shown on Schedule 16 of JPW2010-1.

7 **Q: Where are the factors used in this case identified?**

8 A: The factors used in this case are identified on Schedule CWC% of Schedule JPW2010-1.

9 **Q: Were any of the factors updated from those used in the 2009 Case?**

10 A: We updated the retail revenue lag factor and the associated blended total revenue lag
11 factor.

12 **Q: Please explain how this factor was updated. _**

13 A: We revised the retail revenue lead/lag factor primarily to reflect the proper collection
14 lag. In addition, the service period lag in the 2009 Case reflected a 366 day leap year and
15 it was necessary to revert to the standard 365 day year. The retail revenue factor used by
16 the Company in the 2009 Case was 27.295 days, made up of three components: service
17 period lag, billing lag and collection lag. The service period lag was restored from 15.25
18 days to 15.21 days.-The billing lag was retained in this case at 2.00 days. We reflected a
19 change in the collection lag from 10.045 days to 6.11 days. This resulted in a total retail
20 revenue lag of 23.32 days.

21 **Q: Why was it necessary to update the collection lag?**

22 A: The collection lag is a weighted value that reflects two components: 1) a zero-day lag
23 for the percentage of receivables sold under KCP&L's Accounts Receivable facility (the

1 facility is discussed in more detail in the direct testimony of Company witness Michael
2 W. Cline); and 2) an average number of days outstanding for the percentage that is not
3 sold. For this case, both were updated. In June 2009, KCP&L renegotiated its Accounts
4 Receivable sales facility from an effective \$70 million to \$95 million, impacting the
5 percentage of accounts receivable that is sold. In addition, the average number of days
6 that bills are outstanding was recalculated for the twelve months ended December 31,
7 2009.

8 **Q: What is the blended total revenue lag?**

9 A: In the first case filed under the Regulatory Plan, KCP&L calculated separate lag factors
10 for retail revenues and for other revenues, which included bulk power sales and
11 miscellaneous revenues. The MPSC Staff believed that it was more appropriate to
12 calculate a single blended revenue lag factor. As part of a settlement of various cash
13 working capital issues in that case, KCP&L adopted the use of a blended revenue factor
14 based on unadjusted test year values.

15 **Q: Why was it necessary to update the associated blended total revenue lag?**

16 A: If the retail lag factor is updated it impacts the blended revenue lag factor. Additionally,
17 the weighting of the components of revenues must be adjusted.

18 **Q: What other changes did KCP&L make to the CWC lead/lag factors determined in
19 the 2009 Case?**

20 A: In the first case filed under the Regulatory Plan, KCP&L calculated separate lag factors
21 for the three components of Missouri gross receipts taxes. The MPSC Staff used a single
22 blended factor. In its filing in the 2009 case, the MPSC Staff used three individual

1 factors for the three components. Consequently, KCPL reverted to use of three separate
2 factors in this filing.

3 **Q: Was anything else modified in the calculation of cash working capital?**

4 A: Yes. In settlement discussions in the 2009 case, KCP&L agreed to adopt a cash method
5 to determine the level of injuries and damages costs included in cost of service. Prior to
6 that time, the cost of service amount reflected amounts accrued when incurred but paid at
7 a later date. As discussed later in this testimony (adjustment CS-71), the cash method is
8 being used in KCP&L's current filing. Because of the adoption of a cash method to
9 value the cost of service amount for injuries and damages, there is no lag between cost
10 recognition and cash payment for ratemaking purposes. Therefore, the separate line for
11 injuries and damages has been eliminated from Schedule 16 of Schedule JPW2010-1 and
12 the associated cost of service amounts are included on that schedule in Net Other O&M
13 Expense.

14 **Q: Did KCP&L make any other changes to the CWC lead/lag factors determined in the
15 2009 Case?**

16 A: No, we did not.

17 **Q: Were there any additional changes in KCP&L's processes, other than those
18 described above, which would cause any of the other lead/lag factors to require
19 modification from those used in the 2009 Case?**

20 A: No, none that we are aware of. Although KCP&L has expanded payroll and accounts
21 payable processing functions as a result of Great Plains Energy Incorporated's acquisition
22 of the former Aquila, Inc. electric business, the processes in place at the time that the
23 lead/lag factors were developed are substantially unchanged.

1 Q: How were the resulting lead/lag factors used?

2 A: Lags for both blended revenues and payments were posted to Schedule CWC% of 2010
3 JPW-1. On this schedule, the net blended revenue/payment lag for each payment group
4 was calculated and the result was divided by 365 days to arrive at a net lead/lag factor.
5 These factors were subsequently applied to the applicable cost of service amounts on
6 Schedule 16 of JPW2010-1, where individual components of CWC were calculated. The
7 total resulting CWC amount was then carried forward to Schedule 15.

8 **R-1 GROSS RECEIPT TAXES**

9 Q: Please explain adjustment R-1.

10 A: This adjustment removes gross receipts taxes from both retail revenue, including forfeited
11 discounts, and general taxes, consistent with the adjustment made by both KCP&L and
12 the MPSC Staff in prior rate cases. This adjustment is made so that
13 annualized/normalized retail revenue reflects base or "bare" revenue only, consistent with
14 the tariffs.

15 **R-21 FORFEITED DISCOUNTS**

16 Q: Please explain adjustment R-21.

17 A: We normalized forfeited discounts by computing a Missouri-specific forfeited discount
18 factor based on test period forfeited discounts and revenue and applying it to Missouri
19 jurisdictional weather-normalized revenue.

20 **R-77 and R-78 EXCESS MARGIN REGULATORY LIABILITY**

21 Q: Please explain the excess margin regulatory liability.

22 A: As discussed further in the direct testimonies of Company witnesses Burton Crawford
23 and Michael Schnitzer, KCP&L returns to ratepayers off-system sales margins realized in

1 excess of the 25th percentile level. The liability is recorded on the financial books as a
2 credit to a regulatory liability (FERC account 254) and a debit to retail revenue (FERC
3 account 449) in the period incurred. Interest accrues on this liability. The liability is
4 amortized beginning with the effective date of the tariffs in which the revenue reduction
5 is included. When the liability is amortized the liability account is reduced and retail
6 revenue is increased .

7 **Q: What regulatory liabilities exist for purposes of this rate case?**

8 A: Excess margins were realized in 2007 (\$1,082,974) and 2008 (\$2,947,332), as
9 documented in the 2009 S&A. That S&A stated that the amortization of these regulatory
10 liabilities, plus accrued interest, was to begin September 1, 2009, based on a ten-year
11 amortization period. The regulatory liability balances reflected in the 2009 S&A were
12 adjusted to reflect 2009 true-up to the 2007 and 2008 excess margins.

13 **Q: What is the purpose of adjustments R-77 and 78?**

14 A: Because revenue is reduced on the financial books for the entire amount of the liability
15 when the liability is established, test year cost of service will be misstated when a liability
16 is established during a test year. The entry to reverse the revenue-related impact of the
17 liability established during the test year is made through adjustment R-77. The
18 annualization of excess margin amortization occurs through adjustment R-78.

19 **Q: Please explain adjustment R-77.**

20 A: The test year included an entry to true up both the 2007 and 2008 excess margins. As
21 discussed above, that entry must be reversed to allow for cost of service in this case to
22 include only a ten-year excess margin amortization.

1 **Q: Please explain adjustment R-78.**

2 A: Adjustment R-78 annualizes the amortization of these regulatory liabilities, including
3 new activity, if any, and accrued interest through December 31, 2010.

4 **Q: Did the Company make an entry in 2009 to record a regulatory liability for excess
5 margins realized in 2009?**

6 A: Margins realized from January 1, 2009 through August 31, 2009 did not exceed the 25th
7 percentile amount established in the ER-2007-0291 S&A (\$51.0 million annually applied
8 on a pro-rata basis as established in the 2009 S&A). Whether any excess margins
9 associated with the 25th percentile amount established in the ER-2009-0089 S&A (\$30
10 million annually applied on a pro-rata basis as established in the 2009 S&A) will be
11 realized during the twelve-month period September 1, 2009 through August 31, 2010 or
12 thereafter is unknown at this time and therefore no adjustment to the regulatory liability
13 has been made. If additional excess margins become known and measurable prior to the
14 true-up date, modifications to adjustment R-78 will be reflected as part of the true-up
15 proceeding. KCP&L continues to increase the regulatory liability for additional interest
16 on the unamortized amounts. The amortization of this additional interest through
17 December 31, 2010 was included in adjustment R-78.

18 **Q: Why is the time period January 1, 2009 through August 31, 2009 relevant in this
19 rate case?**

20 A: This time period reflects the time from the end of the 2008 margin accumulation through
21 the effective date of new rates in the 2009 Case.

1 **CS-11 and RB-11 OUT-OF-PERIOD ITEMS/MISCELLANEOUS ADJUSTMENTS**

2 **Q: Please explain adjustment CS-11.**

3 A: We adjusted certain expense transactions recorded during the test year from the cost of
4 service filing in this rate case. The following is a listing of the more significant
5 adjustments (all amounts are KCP&L total company):

6 Wind termination payment - We removed from cost of service a \$7.5 million payment to
7 a vendor to terminate a Wind construction project.

8 Corporate overhead allocation - Certain overhead costs recorded on KCP&L's books are
9 allocated to affiliated companies. We adjusted the test year allocation percentages to
10 reflect percentages in effect in 2010, resulting in an increase in KCP&L's cost of service
11 in this rate proceeding of about \$1.9 million.

12 Non-recoverable costs - The Company has identified certain costs recorded during the
13 test year for which it is not seeking recovery in this rate proceeding, totaling about \$4.1
14 million (total KCP&L amount). These costs primarily involve various employee
15 appreciation costs, non-recurring additional compensation, officer long-term incentive
16 compensation, and certain expense report charges. We believe the costs were ordinary
17 and reasonable business expenses; however, we do not believe such costs should be borne
18 by ratepayers. If we become aware of any additional costs of this nature included in the
19 test year but not included in adjustment CS-11 we will accumulate such costs and provide
20 this information to the MPSC Staff.

21 **Q: Please discuss RB-11.**

22 A: As discussed above under "Non-recoverable costs", the Company identified certain
23 expense report charges for which it is not seeking recovery. A minor amount of these

1 costs were charged to construction work in progress. To be consistent, these charges
2 were also removed from ratemaking consideration and have been reclassified to expense
3 as a non-recoverable item.

4 **CS-18 KANSAS CITY, MISSOURI EARNINGS TAX**

5 **Q: Please explain adjustment CS-18.**

6 A: This adjustment removes the Kansas City, Missouri earnings tax test year expense from
7 cost of service. This expense is recorded on the books as a general tax expense.
8 However, it is included in the Company's revenue requirement model as an annualized
9 component of the adjusted Missouri jurisdictional income tax expense, as discussed
10 earlier in this testimony (adjustment RB-125/CS-125).

11 **CS-4, CS-20 AND R-20 BAD DEBTS**

12 **Q: Please explain adjustment CS-4.**

13 A: This adjustment is necessary to reflect the test year provision for bad debt expense
14 recorded on the books of Kansas City Power & Light Receivables Company ("KCREC").
15 Company witness Michael Cline discusses the sales of KCP&L receivables to KCREC in
16 his direct testimony in this case.

17 **Q: Please explain adjustments CS-20 and R-20.**

18 A: In adjustment CS-20 we adjust the provision for bad debt expense reflected in adjustment
19 CS-4 by applying a Missouri-specific net bad debt write-off factor to Missouri test year
20 jurisdictional revenue. In the bad debt portion of adjustment R-20, we then further
21 adjusted bad debt expense based on the weather-normalization adjustment (R-20)
22 sponsored by Company witness Tim M. Rush by applying this same write-off factor to
23 the revenue adjustment. Finally, as shown on Schedule JPW2010-1, Schedule 1, Column

1 605, line 1-020, we adjusted bad debt expense for the requested revenue adjustment in
2 this case, again using the write-off factor.

3 **Q: How was the bad debt factor determined?**

4 A: We examined net bad debt write-offs on a Missouri-specific basis as compared to the
5 applicable revenues that resulted in the bad debts.

6 **Q: Over what period was this experience analyzed?**

7 A: Net bad debt write-offs were for the test year, January 2009 through December 2009,
8 while the related retail revenue was for the 12-month period July 2008 through June
9 2009.

10 **Q: Why were different periods used for the calculation?**

11 A: There is a significant time lag between the date that revenue is recorded and the date that
12 any resulting bad debt write-off is recorded, time spent on various collection efforts.
13 While the time can vary depending on circumstances, we assumed a six-month lag,
14 representing the standard amount of time between when a customer is first billed and the
15 time when an account is disconnected and the receivable subsequently written off.

16 **Q: The term "net" write-offs is used. What does it mean?**

17 A: This term refers to accounts written off less recoveries received on accounts previously
18 written off.

19 **CS-36 WOLF CREEK REFUELING OUTAGE**

20 **Q: Please explain adjustment CS-36.**

21 A: This adjustment consists of two components. The first component addresses the Wolf
22 Creek refueling outage annualization. The Wolf Creek nuclear generating station
23 refueling cycle is normally about 18 months. The Company defers the operations and

1 maintenance outage costs and amortizes the costs over the 18 months leading up to the
2 next refueling. This adjustment annualizes the Wolf Creek refueling expense.

3 **Q: Why is a refueling annualization adjustment necessary in this case?**

4 A: The test period amortizations include a mix of the Spring 2008 and the Fall 2009
5 refueling outages. Annualized expense should reflect the level of amortization expense
6 relating entirely to the Fall 2009 refueling outage, since that will be the level of expense
7 recognized for 2010. The annualization adjustment results in a full year's amortization
8 expense for that refueling.

9 **Q: Please discuss the second component of adjustment CS-36.**

10 A: The 2009 S&A required the Company to set up a regulatory asset, without rate base
11 treatment, for recovery of certain Spring 2008 costs over a three-year period beginning
-12 September 1, 2009. This component of adjustment CS-36 annualizes the Missouri
13 jurisdictional amount in the test year for a full year amortization of that regulatory asset.

14 **CS-38 ADDITIONAL AMORTIZATION**

15 **Q: Please explain adjustment CS-38.**

16 A: As required by the Regulatory Plan, annual amortization to maintain credit ratios is to
17 cease effective with the current rate proceeding. Therefore, this adjustment removes the
18 \$35.7 million amortization recorded during the test year. Cumulative annual
19 amortization built into rates effective September 1, 2009 and not included in cost of
20 service in this rate proceeding is \$42.4 million.

1 **CS-40/41 TRANSMISSION AND DISTRIBUTION MAINTENANCE**

2 **Q: Please explain adjustments CS-40 and 41.**

3 A: These adjustments are for the purpose of including a normal level of transmission and
4 distribution (“T&D”) maintenance expense in the case, based on test year expense levels.

5 **Q: In the 2009 Case, KCP&L proposed using multi-year averaging together with the**
6 **Handy-Whitman Index (“HW Index”) to address price volatility. Why did the**
7 **Company choose not to utilize this approach in the current rate case?**

8 A: We chose to use test year costs due to new vegetation management rules enacted in late
9 2007 and implemented during 2008. About 80% of T&D non-labor costs relate to the
10 vegetation management program and therefore using a five-year average of costs (2005-
11 2009) would have been distortive, since several of those years would not have included
12 the incremental costs associated with the new vegetation management rules. We
13 concluded that using test year costs would be more representative of current cost levels.

14 **Q: Does this mean the Company will not want to use multi-year averaging, with either**
15 **the HW Index or some other index, in the future?**

16 A: No, absent the effect of a significant new rule or process we believe multi-year averaging,
17 with consideration of price volatility, is the preferred normalization method. Once most,
18 if not all, of the years in a multi-year average include the effect of the new vegetation
19 management rules then a return to multi-year averaging, together with recognition of
20 price volatility, would be appropriate.

1 Q: **Do you believe HW Index factors are the best factors to use to normalize T&D costs,**
2 **when a multi-year normalization is appropriate.**

3 A: Probably not. The underlying data to the HW Index is strongly influenced by utility
4 production construction and operations; hence, its primary value lies in normalizing
5 production maintenance expense, as discussed later in this testimony (adjustment CS-42).
6 The contrast between T&D operations and production operations is clearly an “apple”
7 and “orange” comparison. As such, for T&D maintenance expense, other analysis is
8 more appropriate to better capture price volatility.

9 Q: **What is the Company’s recommended alternative?**

10 A: Analysis using KCP&L-specific costs provides a more realistic view of the expected
11 trend in T&D maintenance costs.

12 Q: **What specific factor does the Company recommend to account for this volatility and**
13 **the rising cost environment?**

14 A: We recommend an escalation factor based on KCP&L-specific vegetation management
15 contractor rates. As noted above, vegetation management costs represent about 80% of
16 T&D non-labor maintenance costs, with about 95% of vegetation management cost
17 represented by contractor billings.

18 - Q: **What KCP&L-specific contractor rate escalation has the Company experienced in**
19 **recent years?**

20 A: We reviewed the years 2005-2009, or a five-year period in total. While the escalation
21 varied by year, the average annual vegetation management contractor rate escalation
22 experienced by the Company during this time period was about 4.2%.

1 Q: Is the contractor labor escalator factor, the HW Index, or any other factor that
2 takes into consideration price volatility, just a way for the Company to inflate future
3 costs?

4 A: No, not at all. KCP&L, in using a factor to account for price volatility, is not inflating
5 historical expense but rather seeking to quantify a measurable trend, taking into
6 consideration the volatility in the commodity markets and accounting for "same-year
7 dollars." Price volatility factors provide an empirical source of historical escalation and
8 allow for normalization of expense.

9 **CS- 42 GENERATION MAINTENANCE**

10 Q: Please explain adjustment CS-42.

11 A: We normalized maintenance expense for FERC steam accounts 510-514 based on a
12 seven-year average. Certain significant maintenance activities such as major boiler or
13 turbine overhauls do not occur annually, but rather on a periodic cycle that may occur
14 every two to seven years, depending on the type of maintenance. Typically, boiler
15 outages are scheduled roughly every two years, with turbine outages scheduled roughly
16 every seven years. The recommendation for normalizing maintenance expense for the
17 steam accounts over a seven-year period is designed to cover the longest maintenance
18 cycle. -

19 Q: Do these scheduled outages result in significant incremental maintenance costs?

20 A: Yes, scheduled outages generally require the addition of contract crews to complete the
21 necessary work in a reasonable timeframe. The maintenance cost for contractors, their
22 equipment and the materials utilized during a routine scheduled overhaul will normally

1 result in an increase in maintenance costs of several million dollars or more over the
2 amount of costs experienced in a non-outage period.

3 **Q: Are there differences between how the Company addressed the maintenance steam**
4 **accounts and the other production accounts (551-554) in this rate proceeding?**

5 A: Yes. The other production accounts would not normally have large variances in
6 maintenance expense and therefore KCP&L proposes using test year dollars as the basis
7 for cost of service for these accounts. Another reason for not normalizing maintenance
8 costs for these accounts is that KCP&L has placed in service several of the combustion
9 turbine units in recent years and therefore there is not a long maintenance history. For
10 example, the Company added five simple cycle combustion turbines in 2003, with
11 maintenance costs being lower than normal the next couple of years because the work
12 was covered by warranties. Additionally, the Company placed in service its Spearville
13 Wind Energy Facility in 2006.

14 **Q: How were the steam production maintenance expenses normalized?**

15 A: KCP&L restated its maintenance expenses for 2003 through 2009 in July 2009 dollars, by
16 use of the HW Index, North-Central Region, leaving the 2009 test year dollars
17 unadjusted. The sum of the resulting amounts was used to compute a seven-year average
18 of these expenses. To accurately compare historical costs to current costs, the costs must
19 take into account cost fluctuations and view expenditures in "same-year-dollars." As
20 discussed earlier in this testimony, the HW Index is a highly recognized independent
21 source of historical cost fluctuations, particularly for production accounts.

1 Q: **Has KCP&L compared its own internal cost fluctuations to the proposed HW**
2 **Index?**

3 A: Yes. We reviewed our maintenance costs excluding KCP&L labor and determined that
4 approximately 60% of these costs were contractor labor costs, with the other 40%
5 material costs. We reviewed the contractor labor rate fluctuations for the top three
6 utilized crafts over the last five years. We reviewed high use material cost fluctuations
7 over this same five-year period, with an emphasis on stock items with consistent unit of
8 measure.

9 Q: **What was the relationship between KCP&L's actual local cost trends and the**
10 **proposed HW Index?**

11 A: We found that the Company's average escalation rate during this time period, contractor
12 and material costs combined, was higher than the HW Index. Therefore, KCP&L
13 believes that the results of this study of local conditions justifies the use of the more
14 conservative HW Index to normalize production maintenance expense.

15 **CS-45 TRANSMISSION OF ELECTRICITY BY OTHERS**

16 Q: **Please explain adjustment CS-45.**

17 A: We annualized transmission costs recorded in FERC account 565 based on expected costs
18 once Iatan 2 is placed in service. We also projected costs related to Southwest Power
19 Pool ("SPP") base plan upgrades.

20 Q: **Is transmission expense expected to increase significantly once Iatan 2 is placed in**
21 **service?**

22 A: Yes, with the increase primarily attributable to increased off-system sales.

1 **Q: Please discuss the base plan funding impact.**

2 A: SPP's expansion plan proposes regional transmission additions and includes a detailed
3 list of projects in order to achieve the plan. A major portion of the expansion plan
4 includes those projects that are termed "base plan upgrades," which are those
5 transmission additions required to meet the mandatory North American Electric
6 Reliability Corporation and SPP reliability standards and criteria and transmission
7 additions to provide service to SPP customers from designated power resources. Due to
8 the nature of the interconnected transmission system, these base-plan transmission
9 additions produce reliability and transmission service benefits across the SPP region.
10 Therefore, SPP employs a cost allocation methodology to provide sharing of costs for
11 base-plan transmission additions. Currently, the SPP cost allocation calls for one-third of
12 the project cost to be shared by all SPP members, and the remaining two-thirds of the
13 project cost to be allocated among the members that directly benefit from the project.
14 Furthermore, with the recent introduction of balanced portfolio projects and the expected
15 future expansion of base plan upgrades to include 100 percent regional funding for
16 transmission facilities at voltages over 300 kV, the transmission upgrade costs assessed
17 by SPP are anticipated to increase substantially in coming years. For the current SPP
18 transmission expansion plan, KCPL has projected funding obligations of approximately
19 \$2.4 million in 2010 (total company).

1 Q: What is the total Account 565 cost that the Company has included in its cost of
2 service in this case?

3 A: We have included about \$18.3 million (total company). This amount is one of the
4 components included in the transmission tracker request discussed by Company witness
5 Tim Rush in his direct testimony in this case.

6 **CS-48 IATAN 2 OPERATIONS AND MAINTENANCE EXPENSE**

7 Q: Please explain adjustment CS-48.

8 A: As I discussed earlier in this testimony (adjustment RB-20), the Iatan 2 generating unit is
9 scheduled to go into service in late 2010. We have annualized operations and
10 maintenance costs based on annualized costs expected once Iatan 2 becomes operational,
11 excluding fuel and internal labor-related costs, which are addressed elsewhere.

12 **CS-50 PAYROLL**

13 Q: Please explain adjustment CS-50.

14 A: We annualized payroll expense based on the employee headcount as of March 1, 2010,
15 multiplied by pay rates expected to be in effect as of December 31, 2010.

16 Q: How were pay rates determined?

17 A: Pay rates for bargaining (union) employees were based on contractual agreements. Pay
18 rates for non-bargaining employees were based on annual salary adjustments expected to
19 be in effect as of December 31, 2010.

1 Q: Were amounts over and above base pay, such as overtime, premium pay, etc.
2 included in the payroll annualization?

3 A: Yes, overtime was annualized at an amount equal to the average of the amounts incurred
4 for the period 2007 through 2009, adjusted for labor escalations. Amounts were included
5 for other categories at test year levels.

6 Q: Does annualized payroll include payroll KCP&L billed to GMO and Great Plains
7 Energy Incorporated?

8 A: The annualization process includes all payroll, since all employees are now KCP&L
9 employees. However, annualized payroll included in this rate proceeding is reduced by
10 the amount that would be billed out to these affiliated companies.

11 Q: Was payroll expense associated with the Company's interest in the Wolf Creek
12 generating station annualized in a similar manner?

13 A: Yes, it was.

14 Q: Does the payroll annualization adjustment take into consideration payroll billed to
15 joint venture partners and payroll charged to capital?

16 A: Yes, the payroll annualization adjustment takes these factors into consideration.

17 CS-51 INCENTIVE COMPENSATION

18 Q: Please explain adjustment CS-51. -

19 A: We annualized incentive compensation based on the target level (mid-point) and March
20 1, 2010 salary levels.

1 **Q: Why was this approach taken rather than a multi-year average?**

2 A: The Company and the MPSC Staff have used multi-year averages in past rate cases.
3 However, KCP&L significantly restructured its incentive compensation plans effective
4 January 2009. Therefore, averaging would not be appropriate in this rate case.

5 **Q: Please discuss the changes made to the plans in 2009.**

6 A: The most significant change was the removal of the requirement that the Company meet
7 an earnings per share target for the year in order for the various incentive compensation
8 plans to pay out. The plans continue to have various company measures, including
9 customer service, service and equipment reliability, cost control, and safety, as well as
10 divisional and personal measures.

11 **Q: Is the officer incentive program included in the annualized incentive expense?**

12 A: The portion related to performance measures (approximately 40%), exclusive of earnings
13 measures, is included in this case; the remainder, 60% of the total, is not.

14 **Q: Does this adjustment take into consideration payroll billed to joint venture partners
15 and affiliated companies and payroll charged to capital?**

16 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

17 CS-52 401(k)

18 **Q: Please explain adjustment CS-52.**

19 A: We adjusted 401(k) expense to an annualized level by applying the average matching
20 percentage from the September 30, 2009 payroll to the O&M adjustment for annualized
21 payroll (adjustment CS-50), excluding bargaining unit overtime, and incentive
22 compensation (adjustment CS-51).

1 **Q: Does this adjustment take into consideration payroll billed to joint venture partners**
2 **and affiliated companies and payroll charged to capital?**

3 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

4 **CS-53 PAYROLL TAXES**

5 **Q: Please explain adjustment CS-53.**

6 A: We annualized FICA payroll tax expense by applying the average test year FICA percent
7 (FICA expense/payroll expense) to the O&M portions of the annualized payroll
8 adjustment (adjustment CS-50) and incentive compensation adjustment (adjustment CS-
9 51).

10 **Q: Does this adjustment take into consideration payroll billed to joint venture partners**
11 **and affiliated companies and payroll charged to capital?**

12 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

13 **CS-54 RELOCATION**

14 **Q: Please explain adjustment CS-54.**

15 A: We normalized relocation expense by averaging relocation costs over the period 2007
16 through 2009.

17 **CS-55 SEVERANCE**

18 **Q: Please explain adjustment CS-55.**

19 A: We normalized severance costs by averaging severance costs, excluding the talent
20 assessment program costs incurred in 2006, over the period 2007 through 2009. The
21 talent assessment program is discussed in the adjustment CS-101 section later in this
22 testimony.

1 CS-60 OTHER BENEFITS

2 Q: Please explain adjustment CS-60.

3 A: We annualized these costs based on projected costs included in the 2010 Budget.

4 Q: What types of benefits are included in this category?

5 A: The most significant benefit is medical expense, which comprises about 80% of other
6 benefit expense.

7 Q: Does this adjustment take into consideration payroll billed to joint venture partners
8 and affiliated companies and payroll charged to capital?

9 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

10 Q: Was other benefit expense associated with the Company's interest in the Wolf Creek
11 generating station annualized in a similar manner?

12 A: Yes, it was.

13 CS-61 OTHER POST-EMPLOYMENT BENEFITS

14 Q: Please explain adjustment CS-61.

15 A: We annualized OPEB expense based on the 2010 actuarial reports, and amortizations
16 authorized in prior rate cases including amortization of deferred FAS 88 OPEB costs
17 (authorized in the 2007 Case) and certain re-measurement costs discussed earlier in this
18 testimony under adjustment RB-65/CS-65 in the discussion of the FAS 158 regulatory
19 asset (authorized in the 2009 Case).

20 Q: Does this adjustment take into consideration payroll billed to joint venture partners
21 and affiliated companies and payroll charged to capital?

22 A: Yes, based on data from the payroll adjustment (adjustment CS-50).

1 Q: Was OPEB expense associated with the Company's interest in the Wolf Creek
2 generating station annualized in a similar manner?

3 A: Yes, it was.

4 Q: Are there any other OPEB issues you would like to discuss at this time?

5 A: Yes. KCP&L requests a tracker mechanism for OPEB expense, whereby any excess or
6 deficiency of the Company's OPEB rate allowance, compared to its ongoing level of
7 OPEB expense, would be treated as a regulatory asset or liability which would then be
8 included in KCP&L's rate base and amortized, as an addition or reduction to OPEB
9 expense, over a five-year period.

10 Q: How would the regulatory asset or liability be tracked?

11 A: A regulatory asset or liability would be established on the Company's books to track the
12 difference between the level of OPEB expense during the rate period and the level of
13 OPEB expense built into rates for that period, similar to the pension tracking mechanism
14 discussed by Company witness C. Kenneth Vogl in his direct testimony. If the OPEB
15 expense during the period is more than the expense built into rates for the period, the
16 Company would establish a regulatory asset. If the OPEB expense during the period is
17 less than the expense built into rates for the period, the Company would decrease any
18 existing regulatory asset or establish a regulatory liability. If the OPEB expense becomes
19 negative, a regulatory liability equal to the difference between the level of OPEB expense
20 built into rates for that period and \$0 would be established. Since this is a cash item, the
21 regulatory asset or liability would be included in rate base and amortized over 5 years in
22 the next rate case.

1 CS-62 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN

2 **Q: Please explain adjustment CS-62.**

3 A: This adjustment normalizes SERP expense based on average SERP payouts during the
4 period 2001-2009.

5 **Q: Why does this expense have to be normalized?**

6 A: The expense varies considerably from year-to-year because most eligible retirees choose
7 a lump sum payment as opposed to an annuity. Therefore, averaging over several years
8 provides a more reasonable, stable cost of service expense.

9 **Q: By basing the normalization on actual payouts rather than FAS 87 accrued expense,
10 is there a duplication of costs between adjustment CS-65, discussed earlier in this
11 testimony, and adjustment CS-62?**

12 A: No, the SERP component is not included in adjustment CS-65 in either the test year book
13 amount or the projected amount.

14 CS-70 INSURANCE

15 **Q: Please explain adjustment CS-70.**

16 A: We annualized insurance costs based on anticipated premiums projected to be in effect on
17 December 31, 2010. These premiums include the following types of coverage: property,
18 directors and officers, workers' compensation, bonds, fiduciary liability, general and
19 excess liability, crime, and auto liability.

20 **Q: Does this adjustment consider on-going insurance requirements related to Iatan 2?**

21 A: Yes, it does.

1 Q: Does this adjustment take into consideration insurance billed to joint venture
2 partners and affiliated companies?

3 A: Yes, it does.

4 **CS-71 INJURIES AND DAMAGES**

5 Q: Please explain adjustment CS-71.

6 A: We normalized Injuries and Damages ("I&D") costs based on average payout history
7 during the period 2007 through 2009 as reflected in FERC account 228.2. This account
8 captures all accrued claims for general liability, worker's compensation, property
9 damage, and auto liability costs. The expenses are included in FERC account 925. The
10 liability reserve is relieved when claims are paid under these four categories.

11 Q: Does account 925 also include costs charged directly to that account?

12 A: Yes, for smaller dollar claims. We normalized these expenses over the same time period
13 as the larger claims.

14 Q: Why was a multi-year average chosen?

15 A: I&D claims and settlements of these claims can vary significantly from year to year. A
16 period of three years was used to establish an appropriate on-going level of this expense
17 by leveling out fluctuations in the payouts from the reserve account that can exist from
18 one year to the next depending on claims activity and settlements.

19 **CS-10 AND CS-76 CUSTOMER DEPOSIT INTEREST**

20 Q: Please explain adjustment CS-10.

21 A: This adjustment is necessary to include test year customer deposit interest in cost of
22 service.

1 Q: Please explain adjustment CS-76.

2 A: We annualized customer deposit interest in accordance with the Company's tariff, which
3 states that the interest rate established for each year for Missouri customer deposits will
4 be based on the December 1 prime rate published in the *Wall Street Journal*, plus 100
5 basis points. The rate used in this adjustment for Missouri deposits is the 2010 rate of
6 4.25%.

7 Q: What customer deposit balance was this interest rate applied to?

8 A: The interest rate was applied to the Missouri customer deposit balance determined in
9 adjustment RB-70, discussed earlier in this testimony.

10 CS-77 CREDIT CARD PROGRAM

11 Q: Please explain adjustment CS-77.

12 A: We annualized credit card program expenses based on participation levels and costs
13 anticipated at December 31, 2010.

14 Q: What is the status of the implementation of KCP&L's credit card payment
15 program?

16 A: KCP&L began offering credit card payment options to its residential customers in 2007,
17 initially with submission and processing through its interactive voice response system.
18 - Also, a one-time payment option was available through KCP&L's Website. In February,
19 2008, the Company offered a recurring credit card payment option with enrollment
20 through its Website.

1 CS-80 RATE CASE COSTS

2 **Q: Please explain adjustment CS-80.**

3 A: We annualized rate case costs by including an amortization of costs incurred in the 2009
4 Case and projected costs for the current rate proceeding. Costs incurred in prior
5 Regulatory Plan rate cases will have been fully recovered by the time rates become
6 effective in the current rate proceeding; therefore, associated test year amortization was
7 removed from cost of service in this case.

8 **Q: Why are rate case costs being deferred?**

9 A: Expenses incurred for each Missouri rate case are deferred in a regulatory asset and
10 amortized over two years, consistent with ratemaking treatment in previous cases under
11 the Regulatory Plan.

12 **Q: How was rate case cost related to the current Missouri rate proceeding estimated?**

13 A: Costs incurred in the past cases under the Regulatory Plan were used as a guide in
14 estimating current rate case costs, along with additional costs expected to be incurred in
15 this rate proceeding primarily related to Iatan 2, jurisdictional allocations and a
16 depreciation study.

17 **Q: How were amounts from prior cases that had been over-amortized considered?**

18 A: Consistent with the 2009 S&A, amounts over-amortized from the 2006 Case were used to
19 reduce deferred costs incurred for the 2009 Case.

20 **Q: How were amounts incurred after the true up date for the last case considered?**

21 A: Amounts for ER-2009-0089 that were incurred subsequent to the April 30, 2009 true up
22 date in that case were transferred to the current case.

1 CS-85 REGULATORY ASSESSMENTS

2 **Q: Please explain adjustment CS-85.**

3 A: We annualized Missouri regulatory assessments and FERC Schedule 12 fees based on
4 assessment levels projected to be in effect in December 2010.

5 **Q: Why is it appropriate to include the FERC Schedule 12 fees in a Missouri retail rate
6 case?**

7 A: After the SPP was approved by FERC as a Regional Transmission Organization
8 ("RTO"), FERC changed its assessment criteria for SPP member companies. Instead of
9 basing its annual assessment on wholesale transactions only, FERC began basing its
10 assessment on all load under SPP rates, including retail load served by member
11 companies. Under the new procedure, FERC bills SPP for the assessment, and SPP then
12 passes a share of this cost through to all point-to-point and network service customers it
13 serves. As a result, FERC's assessment basis for this charge now includes the retail, full
14 requirements, and grandfathered transmission loads for which KCP&L is responsible.
15 The overall magnitude of the assessment rose commensurately with this change in
16 FERC's assessment basis. With the change in methodology, the responsibility of bearing
17 the assessment cost becomes primarily a retail load responsibility since the bulk of load
18 that serves as the basis for the SPP pass-through is retail load.

19 **Q: What is the amount of the Schedule 12 fees that the Company has included in its
20 cost of service in this case?**

21 A: We have included about \$1 million (total company). This amount is one of the
22 components included in the transmission tracker request discussed by Company witness
23 Tim Rush in his direct testimony in this case.

1 CS-86 SCHEDULE 1-A FEES

2 **Q: Please explain adjustment CS-86.**

3 A: We annualized SPP Schedule 1-A fees based on the annual funding levels expected to be
4 in effect on December 31, 2010.

5 **Q: Please discuss the nature of these fees.**

6 A: SPP finances its operations as an RTO through assessment of fees under Schedule 1-A of
7 its transmission tariff. These fees provide funds for its activities as an RTO, which
8 include regional transmission planning, processing and study of transmission and
9 generation interconnection service requests, management of congestion across the
10 transmission system, administering the SPP transmission tariff, serving as a reliability
11 coordinator, managing the power reserve sharing system, and operating the regional
12 energy imbalance market. Schedule 1-A apportions the costs of these services to the
13 network service customers of SPP based on relative shares of load at the time of the
14 twelve monthly system peaks.

15 **Q: What is the amount of the Schedule 1-A fees that the Company has included in its
16 cost of service in this case?**

17 A: We have included \$5.8 million (total company). This amount is one of the components
18 included in the transmission tracker request discussed by Company witness Tim Rush in
19 his direct testimony in this case.

20 CS-90 ADVERTISING

21 **Q: Please explain adjustment CS-90.**

22 A: We eliminated from the test year all advertising expenses coded to FERC accounts 909,
23 913 and 930100 that related to institutional or image advertising.

1 Q: With this elimination what types of advertising are still included in test year cost of
2 service?

3 A: The primary types still remaining include safety, customer assistance, and energy
4 efficiency. Additionally, we have included in annualized advertising expense costs
5 related to the Company's Connections program.

6 Q: Please discuss this program.

7 A: Connections is a program started in 2009 to help customers manage through financially
8 challenging times. Programs include payment flexibility, assistance programs, energy
9 efficiency programs, and links to service agencies and community groups. Company
10 witness Jimmy D. Alberts discusses this program in more detail in his direct testimony in
11 this case.

12 Q: Is this program a continuing program?

13 A: Yes, the Company anticipates a continuing presence for this program.

14 Q: What level of costs have been included in this case for the Connections program?

15 A: We have included about \$700,000 (total company), the Company's share of the 2010
16 combined KCP&L/GMO budget of \$1 million.

17 **CS-91 ADVERTISING REGULATORY ASSET**

18 Q: Please explain adjustment CS-91.

19 A: This adjustment consists of two components, both of which are reflected on a Missouri
20 jurisdictional bases. First, under an informal agreement with the MPSC Staff in the 2007
21 Case certain test year advertising costs related to the Company's Regulatory Plan and rate
22 cases under that plan were reversed from the Company's cost of service, and set up a
23 regulatory asset to be amortized over two years beginning January 1, 2008. Since the

1 costs will be fully amortized and recovered by December 31, 2009, such test year costs
2 have been removed from cost of service in this case.

3 Second, under the 2009 S&A similar advertising costs incurred during the test
4 year in that case were included in a regulatory asset to be amortized over ten years
5 beginning in September 2009. This adjustment annualizes that expense since the test
6 year in this case includes only four months of amortization.

7 **CS-92 DUES AND DONATIONS**

8 **Q: Please explain adjustment CS-92.**

9 A: We removed from cost of service dues paid to the Missouri Energy Development
10 Association and costs incurred related to the Dollar-Aide match program, a program
11 designed to assist customers who cannot otherwise pay their bills. Additionally, several
12 smaller dues and donations were removed from cost of service, with the grand total of all
13 removals being about \$279,000 (total company).

14 **CS-101 TALENT ASSESSMENT**

15 **Q: Please explain adjustment CS-101.**

16 A: The Commission's Order in the 2007 Case required the Company to set up a regulatory
17 asset, with no rate base treatment, for severance and outplacement costs associated with a
18 2006 talent assessment program, to be amortized over ten years beginning January 1,
19 2008. The test year cost of service reflects a full year's amortization expense and,
20 therefore, net operating income is properly stated and requires no adjustment.

1 CS-103 SURFACE TRANSPORTATION BOARD LITIGATION

2 Q: Please explain adjustment CS-103.

3 A: The Company filed a rate complaint case on October 12, 2005, with the Surface
4 Transportation Board ("STB"). In that rate complaint, KCP&L charged that Union
5 Pacific Railroad's ("UP") rates for the movement of coal from origins in the Powder
6 River Basin of Wyoming to KCP&L's Montrose Generating Station were unreasonably
7 high. Deferral of these costs in a regulatory asset and amortization of the deferred costs
8 over five years was authorized in the Commission's Order in the 2006 Case. The revenue
9 requirement approved in the 2007 Case authorized recovery of additional costs incurred
10 through September 30, 2007, also over a five-year amortization period. As authorized in
11 the 2006 Case, any refund that KCP&L received would first offset any existing balance
12 of STB unamortized costs, with the remainder of the refund offsetting fuel costs as
13 determined in a future proceeding.

14 The STB reached a decision in the complaint case during 2008. Reparations
15 received as a result of the settlement exceeded the unamortized costs and the net balance
16 was reclassified as a regulatory liability. The Signatory Parties to the 2009 S&A agreed
17 that the net liability of Missouri jurisdictional reparations less the unamortized Missouri
18 jurisdictional litigation costs (\$1,017,593) would be amortized as a credit to expense over
19 ten years beginning September 1, 2009, with no rate base treatment of the unamortized
20 balance. Adjustment CS-103 compares the first full year of amortization of the Missouri
21 jurisdictional net liability with the Missouri jurisdictional amortization included in the
22 test year.

1 Company witness Wm. Edward Blunk discusses the STB litigation in more detail
2 in his direct testimony in this rate proceeding.

3 **Q: What is included in the test year component of adjustment CS-103?**

4 A: In the 2006 Case and the 2007 Case, the Commission agreed that KCP&L would be
5 allowed to defer the costs of litigation before the STB and amortize these costs to
6 expense over a five year period beginning January 1, 2007 and January 1, 2008,
7 respectively. For the test year months of January 2009 through August 2009, the
8 financial books included an expense for the monthly amortization of that regulatory asset
9 as authorized in the 2006 Case and 2007 Case. Beginning in September 2009, the test
10 year included a monthly amortization of the net deferred liability as authorized in the
11 2009 S&A.

12 **CS-104 RESEARCH AND DEVELOPMENT TAX CREDIT**

13 **Q: Please explain adjustment CS-104.**

14 A: In 2007 KCP&L amended its 2000-2005 federal income tax returns to take a credit for its
15 R&D expenditures. In so doing the Company incurred consulting fees. In the Stipulation
16 and Agreement As to Certain Issues in the 2007 Case, approved by the Commission on
17 December 6, 2007, the parties agreed to reverse the Missouri jurisdictional consulting
18 fees incurred related to the R&D tax credit studies from the Company's cost of service,
19 and set up a regulatory asset for that cost. The parties agreed also to set up a regulatory
20 liability for the Missouri jurisdictional R&D tax credits included as adjustments on the
21 2000-2005 amended tax returns filed in 2007. Both the regulatory asset and the
22 regulatory liability were to be amortized over five years beginning with the effective date

1 of new rates in the first general rate case following the receipt of the refunds by the
2 Company.

3 **Q: Has the Company received the refunds?**

4 A: Yes, the funds were received in 2008. Accordingly, KCP&L included an amortization of
5 the consulting fees in the 2009 Case and recovery over five years began effective
6 September 1, 2009. Since the test year in this proceeding includes only four months of
7 amortization, an adjustment was necessary to annualize the amortization.

8 **Q: Does the income tax provision in this rate case include an amortization of the
9 regulatory liability?**

10 A: Yes, it does, as discussed earlier in this testimony (adjustments RB-125/CS-125).

11 **CS-109 LEASES**

12 **Q: Please explain CS-109.**

13 A: We annualized corporate headquarters lease costs, including rent, parking and electricity.
14 The Company moved out of its previous corporate headquarters effective September 30,
15 2009. Since the lease expense at the new location has changed from the amount recorded
16 during the test year an adjustment was necessary.

17 **Q: How was the annual lease expense of the new location calculated?**

18 A: The annualized expense was calculated as twelve times the monthly lease rate expected
19 to be in effect on December 31, 2010.

20 **CS-115 LEGAL FEE REIMBURSEMENT**

21 **Q: Please explain adjustment CS-115.**

22 A: The Company received a reimbursement during the fourth quarter 2008 for legal fees
23 incurred during 2006-2008 on a personal injury claim. Since the legal fees were included

1 in test years used for various Regulatory Plan rate cases, KCP&L believes the proper
2 regulatory treatment of this reimbursement is to record a regulatory liability to return the
3 proceeds to ratepayers over a three-year period. This recovery period was selected
4 because the expenses were incurred and recovered by the Company in its retail rates over
5 approximately this same time period. KCP&L requests the Commission to authorize a
6 \$1,666,357 regulatory liability for this legal fee reimbursement, with the liability to be
7 amortized over three years beginning with the date of new rates in this rate case.

8 **CS-116 RENEWABLE ENERGY STANDARD COSTS**

9 **Q: Please explain adjustment CS-116.**

10 A: We have annualized solar rebate and renewable energy credit tracking costs expected to
11 be incurred as a result of compliance with section 393.1030.1, RSMo. Company witness
12 Tim Rush discusses this cost in his direct testimony in this case.

13 **Q: How were the annualizations determined?**

14 A: Costs were annualized based on budgeted 2011 costs, since that will be the first full year
15 these costs will be incurred. Budgeted rebate cost was based on projected participation
16 levels and the rebate rates specified in the statute. Budgeted tracking cost was based on
17 projected system fees and renewable energy credits earned.

18 **CS-12, CS-120 and CS-123 DEPRECIATION**

19 **Q: Please explain adjustment CS-12.**

20 A: This adjustment is necessary to adjust financial test year book depreciation and
21 amortization expense to a Missouri basis using current authorized Missouri depreciation
22 and amortization rates.

1 **Q: Please explain adjustment CS-120.**

2 A: Schedule 5 of Schedule JPW2010-1 is used to calculate annualized depreciation expense,
3 by applying jurisdictional depreciation rates to adjusted Plant in Service balances shown
4 on Schedule 11 of JPW2010-1. The jurisdictional rates used in the annualization were
5 those included in the depreciation study sponsored by Company witness John J. Spanos
6 in his direct testimony (Schedule JJS2010-1, Part III, pages 4-8) and are shown on
7 Schedule DEPR % of Schedule JPW2010-1. Mr. Spanos's study was performed based
8 on data as of December 31, 2008.

9 **Q: Does the depreciation study include recommended depreciation rates specific to**
10 **Iatan 2 and have these rates been used for Schedule 5 of Schedule JPW2010-1?**

11 A: Yes, Mr. Spanos recommended specific Iatan 2 depreciation rates (Schedule JJS2010-2)
12 and these rates were used in this case.

13 **Q: What specific Commission action does the Company request in regard to**
14 **depreciation expense?**

15 A: The Company requests that the Commission authorize the use of depreciation rates
16 proposed by Company witness John Spanos and which are shown on Schedule DEPR %
17 of Schedule JPW2010-1.

18 **Q: Please discuss CS-123.**

19 A: The Model that is used to calculate the Revenue Requirement for rate cases is also used
20 for the annual Surveillance Report, which requires adjustment CS-12. Because the
21 adjustment for annualized depreciation in CS-120 is calculated as a difference from test
22 year amounts, CS-12 and any other previous adjustments to test year amounts must first
23 be reversed. This is done in CS-122.

1 CS-121 AMORTIZATION

2 **Q: Please explain adjustment CS-121.**

3 A: We annualized amortization expense applicable to certain plant including computer
4 software, land rights and leasehold improvements, by multiplying December 2009
5 amortization expense on a Missouri jurisdictional basis by twelve. To this amount was
6 added amortization expense on projected Intangible plant net additions for the period
7 January 2010 through December 2010.

8 **Q: What amortization periods were used to amortize intangible assets?**

9 A: Computer software, the most significant intangible asset, was amortized on either a five
10 or ten year amortization period, depending on the nature of the asset. Costs of land rights
11 were amortized based on rates by account affirmed in Appendix G of the Regulatory
12 - Plan. Amortization of individual Leasehold Improvements was based on the length of the
13 lease. Accumulated amortization is maintained by each individual intangible asset, other
14 than land rights which are maintained in total by account, and amortization stops when
15 the net book value reaches zero.

16 **Q: KCP&L classifies certain equipment as intangible assets. Why is this and how are
17 these assets amortized?**

18 A: KCP&L possesses the right to use/operate certain equipment for which it paid but does
19 not retain legal ownership. These rights are classified as intangible assets, but are
20 amortized using the appropriate depreciation rate for similar equipment owned by the
21 Company. For example, communication equipment that KCP&L does not legally own
22 but for which it has a right to use/operate is classified as an intangible asset but is
23 depreciated using the depreciation rate for Account 397, Communication Equipment.

1 Q: Are the amortization methods described in this section of the testimony and used in
2 this rate proceeding consistent with the Company's past practice?

3 A: Yes, they are.

4 Q: What specific Commission action does the Company request in regard to
5 amortization expense?

6 A: KCP&L requests the Commission to approve the continued use of the following methods
7 to amortize Intangible Plant: (i) Computer software- amortize over five or ten years
8 depending on the nature of the asset; (ii) cost of land rights- continue to amortize using
9 the rates affirmed in Appendix G of the Regulatory Plan; (iii) leasehold improvements-
10 amortize over the remaining lease term; and (iv) rights to use equipment that the
11 Company does not own- depreciate using the depreciation rate the Commission
12 authorizes in this rate proceeding for similar equipment owned by the Company.

13 **CS-122 UNRECOVERED RESERVE FOR GENERAL PLANT**

14 Q: Please explain adjustment CS-122.

15 A: Company witness John J. Spanos recommends, and KCP&L supports, an amortization of
16 the Missouri jurisdictional unrecovered reserve for general plant. In prior years the
17 Company's general plant depreciation rates have been too low, most notably for
18 Communications Equipment (FERC plant account 397), and it is necessary to include in
19 cost of service an amortization of this prior under-recovery.

20 Q: Why does the Company believe the depreciation rates for Communications
21 Equipment, and to a lesser extent other General Plant accounts, have been too low?

22 A: KCP&L's Missouri jurisdictional depreciation rates have not been revised for decades.
23 Communication equipment is becoming more and more sophisticated, computer-driven,

1 and subject to technological obsolescence, thereby shortening the life span. As a result,
2 Mr. Spanos recommends reducing the life for account 397 from 39 years to 15 years and
3 increasing the account 397 depreciation rate from the currently authorized rate of 2.50%
4 to 6.67%.

5 **Q: Does the proposed life take into account the prior under-recovery of plant account**
6 **397?**

7 A: No, account 397 unrecovered reserve for plant will be recovered separately from existing
8 plant, as proposed in adjustment CS-122. As mentioned in Mr. Spanos's testimony, this
9 will allow for a constant level of recovery for both existing plant and unrecovered plant.

10 The new proposed account 397 depreciation rate is based on a "going forward" approach,
11 whereby previous Missouri jurisdictional under-recovery is not incorporated in the new
12 depreciation rates but rather amortized into cost of service over a fixed period of time.

13 **Q: Over what time period is this Missouri jurisdictional under-recovery being**
14 **amortized?**

15 A: KCP&L recommends a ten-year amortization period, roughly in line with the 8.4 year
16 "composite remaining life" for account 397 shown by Mr. Spanos's Schedule JJS2010-1,
17 Part III- 8.

18 **Q: Why is it necessary that this unrecovered reserve on general plant be determined**
19 **and amortized on a jurisdictional basis?**

20 A: The jurisdictional depreciation rates authorized by each Commission have differed over
21 the past years, resulting in different levels of under-recovery. Separate amortization of
22 each jurisdiction's under-recovery ensures that only the appropriate amount is assigned to
23 a given jurisdiction.

1 Q: Does Mr. Spanos have any other recommendations regarding general plant?

2 A: Yes, Mr. Spanos recommends that the plant accounting practice generally referred to as
3 “general plant amortization” be implemented. Under this practice, KCP&L would not
4 track specific units of property for selected general plant accounts. Instead, the Company
5 would record asset purchases by vintage and retire the entire vintage at the end of the
6 amortization period. KCP&L supports Mr. Spanos’s recommendation and requests the
7 Commission to authorize the use of this practice.

8 Q: Does this recommendation affect the current filing in any way other than for
9 depreciation/amortization expense included in cost of service?

10 A: Yes. As indicated above, to the extent that “general plant amortization” is authorized for
11 a specific general plant account, KCP&L would retire the entire vintage at the end of the
12 amortization period authorized for that particular account. Based on the amortization
13 periods recommended by Mr. Spanos, certain vintages have already exceeded the
14 associated amortization periods. The rates proposed by Mr. Spanos are based on those
15 vintages that have been retired. Adjustments RB-20 and RB-30, discussed earlier in this
16 testimony, include projected retirements consistent with this expectation.

17 **CS-126 PROPERTY TAXES**

18 Q: Please explain adjustment CS-126.

19 A: We annualized the real estate and personal property tax expense and payments-in-lieu-of-
20 taxes (“PILOT”) for plant in service.

21 Q: How was annualized property tax expense determined?

22 A: The calculation involves two components: (a) The Company’s 2009 property tax
23 expense, which includes plant in service at January 1, 2009; and (b) the Company’s 2009

1 property taxes which are capitalized on the Iatan Unit 1 AQCS and Iatan Unit 2
2 construction projects until they are placed in service.

3 **Q: Please explain component (a) of the annualization process.**

4 A: For component (a), the Company used actual 2009 property tax expense, adjusted for a
5 correction of an error, booked in January 2010, that decreased operations and
6 maintenance expense.

7 **Q: Please explain component (b) of the annualization process.**

8 A: The Company included in cost of service property tax paid in 2009 on the Iatan Unit 1
9 AQCS and Iatan Unit 2 equivalent to the property tax due based on the CWIP balances at
10 January 1, 2009. On a normalized basis, this level of property taxes will be expensed, at
11 a minimum, rather than capitalized, following each unit's in service date.

12 **Q: Was the property tax in component (b) part of the Company's 2009 operation and
13 maintenance expense and thus a part of component (a)?**

14 A: No, the property tax in component (b) was part of the Company's total 2009 property
15 taxes to be capitalized and is not included in component (a). Property tax attributable to
16 the Iatan Unit 1 AQCS was expensed beginning April 19, 2009, the in-service date; and
17 such expensed tax is not included in component (b). Property tax attributable to the Iatan
18 Unit 2 will be expensed once the unit is placed in service in late 2010.

19 **Q: Is the annualized property tax on the Iatan Unit 1 AQCS and Iatan Unit 2, when
20 placed in service, expected to exceed the actual 2009 property tax as reflected in
21 component (b)?**

22 A: Yes, the 2009 property tax amount in component (b) is based on actual construction work
23 in progress investment as of January 1, 2009 which is considerably less than the

1 anticipated plant balance for these projects that will be placed in service prior to the
2 effective date of new rates.

3 **Q: Do the various components of the real estate and personal property tax adjustment**
4 **discussed above take into effect tax amounts allocated to capital, vehicles, and non-**
5 **utility plant?**

6 A: Yes, other than component (b) as explained above.

7 **Q: Please explain the PILOT adjustment.**

8 A: The Company placed in service in 2006 a wind generating facility located in Ford
9 County, Kansas. Pursuant to K.S.A. 79-201 *Eleventh*, such property is exempt from real
10 and personal property taxes.

11 **Q: Does Kansas law provide for a PILOT on property that is exempt from property**
12 **taxes?**

13 A: Yes, pursuant to K.S.A. 12-147, taxing subdivisions of the state of Kansas are authorized
14 and empowered to enter into contracts for a PILOT with the owners of property that are
15 exempt from ad valorem taxes.

16 **Q: Please explain the PILOT agreements relating to the wind generating facility**
17 **located in Ford County, Kansas.**

18 A: Separate agreements exist with Ford County and USD #381 that provide for 30 annual
19 payments commencing in 2007, with such payments escalating between 2.5% and 3% per
20 year. These payments were necessary to secure agreements with landowners and
21 community leaders to site the wind facility.

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

23 A: Yes, it does.



MISSOURI REVENUE REQUIREMENT
NON-PROPRIETARY

DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

<u>SCH 1</u>	SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
<u>SCH 2</u>	SCHEDULE 2 - ALLOCATION OF REVENUES
<u>SCH 4</u>	SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
<u>SCH 5</u>	SCHEDULE 5 - ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATION
<u>SCH 6</u>	SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
<u>SCH 7</u>	SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
<u>SCH 8</u>	SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
<u>SCH 11</u>	SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
<u>SCH 12</u>	SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
<u>SCH 15</u>	SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
<u>SCH 16</u>	SCHEDULE 16 - CASH WORKING CAPITAL
<u>SCH 18</u>	SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
<u>ALLOCATORS</u>	ALLOCATORS
<u>MISC %</u>	MISCELLANEOUS PERCENTS
<u>CWC %</u>	CASH WORKING CAPITAL PERCENTS
<u>DEPR %</u>	JURISDICTIONAL DEPRECIATION RATES

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE							13.78%	
1-010		RETAIL SALES	TSFR 2-015		1,133,790,181	101,822,884	1,235,413,065	668,323,387	92,100,000	780,423,387
1-011		MISCELLANEOUS REVENUE	TSFR 2-032		17,355,095	331,802	17,686,897	9,500,445	0	9,500,445
1-012		BULK POWER SALES	TSFR 2-043		160,430,863	(50,907,837)	109,523,026	60,413,843	0	60,413,843
1-013		SALES FOR RESALE	TSFR 2-048		5,751,130	0	5,751,130	0	0	0
1-014		BPS IN EXCESS OF 25% WITH INTEREST	TSFR 2-050		61,863	(61,863)	0	0	0	0
1-015		TOTAL OPERATING REVENUE			1,317,389,132	50,984,985	1,368,374,117	738,237,675	92,100,000	830,337,675
1-016										
1-017		OPERATING EXPENSES								
1-018	401	FUEL	TSFR 4-414		251,251,628	41,541,580	292,793,208	167,502,786	0	167,502,786
1-019	401	PURCHASED POWER	TSFR 4-416		70,799,230	(39,864,971)	31,134,259	17,930,093	0	17,930,093
1-020	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-418		409,947,780	56,828,369	466,776,149	247,431,627	538,056	247,869,683
1-021	403	DEPRECIATION EXPENSE	TSFR 5-174		158,488,212	13,854,367	172,322,579	92,323,818	0	92,323,818
1-022	404-407	AMORTIZATION EXPENSE	TSFR 5-201		71,133,779	(52,559,489)	18,574,310	10,089,113	0	10,089,113
1-023	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	100.0000%	0	227,566	227,566	227,566	0	227,566
1-024		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0.0000%	0	10,157	10,157	0	0	0
1-025	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041		118,708,126	(38,067,273)	80,638,853	43,366,539	0	43,366,539
1-026	409	FEDERAL, STATE, & CITY INCOME TAXES	TSFR 7-119		50,861,808	(4,116,921)	46,744,887	23,586,471	35,534,163	59,130,634
1-027		TOTAL ELECTRIC OPER. EXPENSES			1,131,168,562	(21,946,594)	1,109,221,968	602,468,012	36,072,220	638,540,232
1-028										
1-029		NET ELECTRIC OPERATING INCOME			186,220,570	72,931,579	259,152,149	135,769,663	56,027,780	191,797,443
1-030										
1-031		RATE BASE								
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-329		6,227,828,257	1,238,636,963	7,466,465,219	4,018,606,546	0	4,016,606,546
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-188		2,763,103,252	(11,949,616)	2,751,153,636	1,517,382,643	0	1,517,382,643
1-034		NET PLANT			3,464,725,005	1,250,586,579	4,715,311,584	2,499,223,903	0	2,499,223,903
1-035		PLUS:								
1-036		WORKING CAPITAL	TSFR 15-044		148,023,986	10,458,412	158,482,400	88,558,503	(1,228,627)	87,329,877
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	100.0000%	0	0	0	0	0	0
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	0.0000%	0	0	0	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	0.0000%	0	0	0	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	53.3025%	14,469,417	1,022,752	15,492,169	8,257,718	0	8,257,718
1-041		REG ASSET - MISCELLANEOUS NUCLEAR - KS	100 KS	0.0000%	2,195,817	(1,097,908)	1,097,908	0	0	0
1-042		REG ASSET - DSM PROGRAMS - MO	100 MO	100.0000%	22,521,096	7,258,742	29,779,838	29,779,838	0	29,779,838
1-043		REG ASSET - ERPP PROGRAMS - MO	100 MO	100.0000%	17,210	272,705	289,914	289,914	0	289,914
1-044		REG ASSET - IATAN 1 & COMMON PLANT - MO	100 MO	100.0000%	3,941,185	9,348,850	13,290,035	13,290,035	0	13,290,035
1-045		REG ASSET - IATAN 1 & COMMON PLANT - KS	100 KS	0.0000%	706,884	4,126,353	4,833,237	0	0	0
1-046		LESS:								
1-047	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-060		688,368,417	(47,275,972)	621,092,445	330,262,211	0	330,262,211
1-048	254	DEFERRED GAIN ON SO2 EMISSION CR	E1	57.0811%	87,182,341	(421,819)	86,760,522	49,523,837	0	49,523,837
1-049	254	DEFERRED GAIN ON SO2 EMISSION CR - MO	100 MO	100.0000%	(963,168)	0	(963,168)	(963,168)	0	(963,168)
1-050	252	CUST. ADVANCES FOR CONST - MO	100 MO	100.0000%	184,485	0	184,485	184,485	0	184,485
1-051		CUST. ADVANCES FOR CONST - KS	100 KS	0.0000%	1,911,918	0	1,911,918	0	0	0
1-052	235	CUSTOMER DEPOSITS - MO	100 MO	100.0000%	5,354,483	0	5,354,483	5,354,483	0	5,354,483
1-053		CUSTOMER DEPOSITS - KS	100 KS	0.0000%	2,004,192	27,274	2,031,467	0	0	0
1-054	108399	REGULATORY PLAN ADDL AMORT - MO	100 MO	100.0000%	89,818,170	42,402,888	132,221,058	132,221,058	0	132,221,058
1-055	108399	REGULATORY PLAN ADDL AMORT - KS	100 KS	0.0000%	41,500,000	(41,500,000)	0	0	0	0
1-056										
1-057		RATE BASE			2,759,239,763	1,328,744,113	4,087,983,876	2,122,817,005	(1,228,627)	2,121,588,378
1-058										
1-059		RATE OF RETURN			6.749%		6.339%	6.396%		9.040%
1-060										
1-061		ROE			6.036%		5.148%	5.270%		11.000%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 2 - ALLOCATION OF REVENUES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606	
2-009		ELECTRIC - RETAIL SALES									
2-010		MISSOURI (EXCLUDING GRT)	100 MO	100.0000%	585,840,590	82,116,472	667,957,061	667,957,061	92,100,000	760,057,061	
2-011		GRT IN MO REVENUE	100 MO	100.0000%	46,708,268	(46,708,268)	0	0	0	0	
2-012		AMORT OF OSS MARGIN RATE REFUND	100 MO	100.0000%	136,325	230,000	366,325	366,325	0	366,325	
2-013		TOTAL MISSOURI			632,685,183	35,638,204	668,323,387	668,323,387	92,100,000	780,423,387	
2-014		KANSAS	100 KS	0.0000%	501,104,998	65,984,680	567,089,678	0	0	0	
2-015		TOTAL RETAIL SALES			1,133,790,181	101,622,884	1,235,413,065	668,323,387	92,100,000	760,423,387	
2-016											
2-017		MISCELLANEOUS REVENUE									
2-018	450	FORFEITED DISCOUNTS - MO	100 MO	100.0000%	1,597,419	(8,148)	1,589,271	1,589,271	0	1,589,271	H
2-019		FORFEITED DISCOUNTS - KS	100 KS	0.0000%	1,199,511	157,950	1,357,461	0	0	0	I
2-020	451	MISCELLANEOUS SERVICES - MO	100 MO	100.0000%	620,195	182,000	811,195	811,195	0	811,195	G
2-021		MISCELLANEOUS SERVICES - KS	100 KS	0.0000%	267,053	0	267,053	0	0	0	H
2-022		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	53.8951%	(27,500)	0	(27,500)	(14,821)	0	(14,821)	L
2-023	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	100.0000%	416,241	0	416,241	416,241	0	416,241	Y
2-024		RENT FROM ELECTRIC PROPERTY - KS	100 KS	0.0000%	284,358	0	284,358	0	0	0	
2-025		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	53.3830%	30,496	0	30,496	16,280	0	16,280	C
2-026		RENT FROM ELEC PROP - ALLOCATED - TRANS	D1	53.3830%	6,785	0	6,785	3,822	0	3,822	O
2-027		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	53.8951%	2,068,593	0	2,068,593	1,114,870	0	1,114,870	N
2-028	456	TRANS FOR OTHERS	TRAN PLANT	50.3780%	10,204,945	0	10,204,945	5,141,052	0	5,141,052	F
2-029		OTHER ELEC REVENUES - MO	100 MO	100.0000%	258,165	0	258,165	258,165	0	258,165	I
2-030		OTHER ELEC REVENUES - KS	100 KS	0.0000%	114,480	0	114,480	0	0	0	D
2-031		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	53.8951%	305,354	0	305,354	164,571	0	164,571	E
2-032		TOTAL MISCELLANEOUS REVENUE			17,355,095	331,802	17,686,897	9,500,445	0	9,500,445	N
2-033											T
2-034		BULK POWER SALES (BPS)									I
2-035	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	53.3830%	11,205,000	0	11,205,000	5,981,562	0	5,981,562	A
2-036		FIRM BULK SALES (ENERGY)	E1	57.0811%	42,100,865	(7,310,194)	34,790,671	19,858,888	0	19,858,888	L
2-037		OTHER MISC & ADJUSTMENTS	E1	57.0811%	1,850,141	5,469,542	7,319,683	4,178,154	0	4,178,154	
2-038		BULK SALES RECLASSIFIED AS TRANS REV	E1	57.0811%	0	0	0	0	0	0	
** 2-039											**
** 2-040											**
2-041		SUBTOTAL BULK POWER SALES			160,430,863	(50,907,837)	109,523,026	60,413,843	0	60,413,843	
2-042		REV ON TRANS. FOR KCPL	E1	57.0811%	0	0	0	0	0	0	
2-043		TOTAL BULK POWER SALES			160,430,863	(50,907,837)	109,523,026	60,413,843	0	60,413,843	
2-044											
2-045		SALES FOR RESALE (FERC JURIS CUST)									
2-046	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0.0000%	5,751,130	0	5,751,130	0	0	0	
2-047		TRANSMISSION FOR FERC WHSLE FIRM POWE	100 WS	0.0000%	0	0	0	0	0	0	
2-048		TOTAL SALES FOR RESALE			5,751,130	0	5,751,130	0	0	0	
2-049											
2-050	449	BPS IN EXCESS OF 25% with INTEREST	100 MO	100.0000%	61,863	(61,863)	0	0	0	0	
2-051											
2-052		TOTAL ELECTRIC OPERATING REVENUE			1,317,389,132	50,984,985	1,368,374,117	738,237,676	92,100,000	830,337,676	

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES								
4-010										
4-011		STEAM POWER GENERATION								
4-012		OPERATION								
4-013	500	SUPERVISION AND ENGINEERING								
4-014		LABOR	D1	53.3830%	8,031,471	(135,370)	7,896,101	4,215,173	0	4,215,173
4-015		OTHER	D1	53.3830%	1,104,671	25,145	1,129,816	603,129	0	603,129
4-016		TOTAL ACCOUNT 500			9,136,142	(110,225)	9,025,917	4,818,303	0	4,818,303
4-017	501	FUEL								
4-018		LABOR	E1	57.0811%	6,032,795	252,593	6,285,388	3,587,767	0	3,587,767
4-019		OTHER								
4-020		COAL & FREIGHT	E1	57.0811%	196,767,157	35,208,821	231,975,778	132,414,263	0	132,414,263
4-021		STB AMORTIZATION - KS	100 KS	0.0000%	(48,312)	(270,288)	(318,579)	0	0	0
4-022		STB AMORTIZATION - MO	100 MO	100.0000%	202,153	(303,912)	(101,759)	(101,759)	0	(101,759)
4-023		OIL	E1	57.0811%	5,030,225	1,757,375	6,787,601	3,874,435	0	3,874,435
4-024		GAS	E1	57.0811%	461,513	1,474,036	1,935,549	1,104,832	0	1,104,832
4-025		FUEL HAND, LIMESTONE & OTHER	E1	57.0811%	9,101,120	6,750,208	15,851,327	9,048,108	0	9,048,108
4-026		OTHER FUEL AMORTIZATIONS	E1	57.0811%	0	0	0	0	0	0
4-027		UNIT TRAIN - DEPRECIATION	TSFR 5-019		954,115	(346,856)	607,259	324,173	0	324,173
4-028		FUEL ADJ FOR NORMALIZATIONS	E1	57.0811%	0	0	0	0	0	0
4-029		SUBTOTAL OTHER			212,469,971	44,269,204	256,739,175	146,664,052	0	146,664,052
4-030		TOTAL ACCOUNT 501			218,502,766	44,521,797	263,024,563	150,251,819	0	150,251,819
4-031	502	STEAM EXPENSES								
4-032		LABOR	D1	53.3830%	9,809,242	411,161	10,220,403	5,455,955	0	5,455,955
4-033		OTHER	D1	53.3830%	5,799,938	1,924,499	7,724,437	4,123,534	0	4,123,534
4-034		TOTAL ACCOUNT 502			15,609,180	2,335,661	17,944,841	9,579,490	0	9,579,490
4-035	503	STEAM FROM OTHER SOURCES								
4-036		LABOR	D1	53.3830%	0	0	0	0	0	0
4-037		OTHER	D1	53.3830%	0	0	0	0	0	0
4-038		TOTAL ACCOUNT 503			0	0	0	0	0	0
4-039	505	ELECTRIC EXPENSES TURBOGEN								
4-040		LABOR	D1	53.3830%	5,067,742	212,186	5,279,928	2,818,583	0	2,818,583
4-041		OTHER	D1	53.3830%	1,453,184	584,040	2,037,224	1,087,531	0	1,087,531
4-042		TOTAL ACCOUNT 505			6,520,926	796,226	7,317,152	3,906,113	0	3,906,113
4-043	506	MISC STEAM POWER EXPENSES								
4-044		LABOR	D1	53.3830%	5,826,222	233,664	6,159,885	3,288,330	0	3,288,330
4-045		OTHER	D1	53.3830%	4,669,120	656,520	5,325,640	2,842,985	0	2,842,985
4-046		TOTAL ACCOUNT 506			10,595,342	890,184	11,485,526	6,131,315	0	6,131,315
4-047	507	RENTS								
4-048		LABOR	D1	53.3830%	0	0	0	0	0	0
4-049		OTHER	D1	53.3830%	146,172	0	146,172	78,031	0	78,031
4-050		TOTAL ACCOUNT 507			146,172	0	146,172	78,031	0	78,031
4-051	509	ALLOWANCES								
4-052		LABOR	E1	57.0811%	0	0	0	0	0	0
4-053		AMORT OF SO2 - MO	100 MO	100.0000%	0	45,865	45,865	45,865	0	45,865
4-054		AMORT OF SO2	E1	57.0811%	0	(4,131,453)	(4,131,453)	(2,358,278)	0	(2,358,278)
4-055		ALLOWANCE EXPENSE	E1	57.0811%	0	0	0	0	0	0
4-056		TOTAL ACCOUNT 509			0	(4,085,588)	(4,085,588)	(2,312,413)	0	(2,312,413)
4-057		TOTAL OPERATION			260,510,528	44,348,054	304,858,582	172,452,658	0	172,452,658
4-058										
4-059		MAINTENANCE								
4-060	510	SUPERVISION AND ENGINEERING								
4-061		LABOR	D1	53.3830%	4,211,808	169,897	4,381,705	2,339,085	0	2,339,085
4-062		OTHER	D1	53.3830%	1,629,859	(789,881)	839,978	448,405	0	448,405
4-063		TOTAL ACCOUNT 510			5,841,667	(619,984)	5,221,683	2,787,490	0	2,787,490
4-064	511	MAINTENANCE OF STRUCTURES								

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-065		LABOR	D1	53.3830%	1,317,419	55,160	1,372,579	732,724	0	732,724
4-066		OTHER	D1	53.3830%	3,088,653	491,367	3,578,020	1,910,053	0	1,910,053
4-067		TOTAL ACCOUNT 511			4,404,072	546,527	4,950,599	2,642,777	0	2,642,777
4-068	512	MAINTENANCE OF BOILER PLANT								
4-069		LABOR	D1	53.3830%	8,570,148	358,789	8,928,937	4,766,532	0	4,766,532
4-070		OTHER	D1	53.3830%	17,262,219	6,971,180	24,233,399	12,938,509	0	12,938,509
4-071		TOTAL ACCOUNT 512			25,832,367	7,329,969	33,162,336	17,703,041	0	17,703,041
4-072	513	MAINTENANCE OF ELECTRIC PLANT								
4-073		LABOR	D1	53.3830%	1,580,847	66,190	1,647,037	879,238	0	879,238
4-074		OTHER	D1	53.3830%	2,132,285	1,903,862	4,036,128	2,154,604	0	2,154,604
4-075		TOTAL ACCOUNT 513			3,713,112	1,970,052	5,683,164	3,033,842	0	3,033,842
4-076	514	MAINTENANCE MISCELLANEOUS								
4-077		LABOR	D1	53.3830%	46,511	1,947	48,458	25,868	0	25,868
4-078		OTHER	D1	53.3830%	140,002	133,174	273,176	145,830	0	145,830
4-079		TOTAL ACCOUNT 514			186,513	135,121	321,634	171,698	0	171,698
4-080		TOTAL MAINTENANCE			39,977,731	9,361,685	49,339,416	26,338,847	0	26,338,847
4-081										
4-082		TOTAL STEAM POWER EXPENSES			300,488,259	53,709,738	354,197,997	198,791,505	0	198,791,505
4-083										
4-084		NUCLEAR POWER GENERATION								
4-085		OPERATION								
4-086	517	SUPERVISION AND ENGINEERING								
4-087		LABOR	D1	53.3830%	5,024,938	683,041	5,687,978	3,036,412	0	3,036,412
4-088		OTHER	D1	53.3830%	1,040,079	0	1,040,079	555,225	0	555,225
4-089		TOTAL ACCOUNT 517			6,065,017	663,041	6,728,058	3,591,637	0	3,591,637
4-090	518	FUEL								
4-091		LABOR	E1	57.0811%	0	0	0	0	0	0
4-092		OTHER								
4-093		NUCLEAR FUEL-NET AMORTIZATION	E1	57.0811%	16,183,850	11,771,282	27,955,132	15,957,089	0	15,957,089
4-094		DOE DECONTAM. & DECOM.	E1	97.0811%	0	0	0	0	0	0
4-095		DOE REFUND	100 KS	0.0000%	(60,435)	60,435	0	0	0	0
4-096		NUCLEAR FUEL-DISPOSAL	E1	57.0811%	3,693,421	(3,693,421)	0	0	0	0
4-097		COST OF OIL	E1	57.0811%	199,262	(39,466)	159,796	91,213	0	91,213
4-098		TOTAL OTHER			20,016,098	8,098,830	28,114,928	16,048,302	0	16,048,302
4-099		TOTAL ACCOUNT 518			20,016,098	8,098,830	28,114,928	16,048,302	0	16,048,302
4-100	519	COOLANTS AND WATER								
4-101		LABOR	D1	53.3830%	1,888,268	265,429	1,933,697	1,032,285	0	1,032,285
4-102		OTHER	D1	53.3830%	779,059	0	779,059	415,885	0	415,885
4-103		TOTAL ACCOUNT 519			2,447,327	265,429	2,712,756	1,448,150	0	1,448,150
4-104	520	STEAM EXPENSES								
4-105		LABOR	D1	53.3830%	8,443,691	1,306,047	9,749,738	5,204,700	0	5,204,700
4-106		OTHER	D1	53.3830%	4,600,791	0	4,600,791	2,456,039	0	2,456,039
4-107		TOTAL ACCOUNT 520			13,044,482	1,306,047	14,350,529	7,660,739	0	7,660,739
4-108	523	ELECTRIC EXPENSES								
4-109		LABOR	D1	53.3830%	879,630	128,249	1,007,879	538,036	0	538,036
4-110		OTHER	D1	53.3830%	51,804	0	51,804	27,855	0	27,855
4-111		TOTAL ACCOUNT 523			931,434	128,249	1,059,683	565,890	0	565,890
4-112	524	MISCELLANEOUS								
4-113		LABOR	D1	53.3830%	10,497,833	1,410,181	11,908,015	6,356,852	0	6,356,852
4-114		WOLF CREEK DECOMMISSIONING - MO	100 MO	100.0000%	1,281,284	(122,847)	1,158,417	1,158,417	0	1,158,417
4-115		WOLF CREEK DECOMMISSIONING - KS	100 KS	0.0000%	2,392,460	(358,230)	2,036,230	0	0	0
4-116		WOLF CREEK DECOMMISSIONING - FERC	100 WS	0.0000%	26,732	12,021	38,753	0	0	0
4-117		WOLF CREEK OUTAGE AMORTIZATION	D1	53.3830%	3,614,263	698,816	4,313,079	2,302,450	0	2,302,450
4-118		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	100.0000%	31,897	63,793	95,690	95,690	0	95,690
4-119		MISCELLANEOUS NUCLEAR - MO	100 MO	100.0000%	0	0	0	0	0	0
4-120		MISCELLANEOUS NUCLEAR - KS	100 KS	0.0000%	515,029	0	515,029	0	0	0

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4-121		OTHER	D1	53.3830%	3,204,006	(2,151)	3,201,855	1,709,245	0	1,709,245
4-122		TOTAL ACCOUNT 524			21,563,484	1,703,584	23,267,068	11,822,655	0	11,822,655
4-123	525	RENTS								
4-124		LABOR	D1	53.3830%	0	0	0	0	0	0
4-125		OTHER	D1	53.3830%	0	0	0	0	0	0
4-126		TOTAL ACCOUNT 525			0	0	0	0	0	0
4-127		TOTAL OPERATION			64,067,842	12,165,179	76,233,021	40,937,174	0	40,937,174
4-128										
4-129		MAINTENANCE								
4-130	528	SUPERVISION AND ENGINEERING								
4-131		LABOR	D1	53.3830%	2,991,547	440,484	3,432,031	1,832,120	0	1,832,120
4-132		OTHER	D1	53.3830%	3,932,535	0	3,932,535	2,099,304	0	2,099,304
4-133		TOTAL ACCOUNT 528			6,924,082	440,484	7,364,566	3,931,424	0	3,931,424
4-134	529	MAINTENANCE OF STRUCTURES								
4-135		LABOR	D1	53.3830%	1,702,843	384,412	2,087,255	1,114,239	0	1,114,239
4-136		OTHER	D1	53.3830%	430,841	0	430,841	229,996	0	229,996
4-137		TOTAL ACCOUNT 529			2,133,684	384,412	2,518,096	1,344,235	0	1,344,235
4-138	530	MAINTENANCE OF REACTOR PLANT								
4-139		LABOR	D1	53.3830%	1,669,848	362,890	2,032,737	1,085,136	0	1,085,136
4-140		WOLF CREEK OUTAGE AMORTIZATION	D1	53.3830%	8,357,643	1,656,892	10,014,635	5,346,110	0	5,346,110
4-141		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	100.0000%	72,809	145,618	218,426	218,426	0	218,426
4-142		OTHER	D1	53.3830%	(5,500,831)	0	(5,500,831)	(2,936,607)	0	(2,936,607)
4-143		TOTAL ACCOUNT 530			4,599,469	2,165,499	6,764,968	3,713,165	0	3,713,165
4-144	531	MAINTENANCE OF ELECTRIC PLANT								
4-145		LABOR	D1	53.3830%	1,508,627	337,132	1,845,759	985,321	0	985,321
4-146		OTHER	D1	53.3830%	2,742,892	0	2,742,892	1,464,237	0	1,464,237
4-147		TOTAL ACCOUNT 531			4,251,518	337,132	4,588,651	2,449,558	0	2,449,558
4-148	532	MAINTENANCE OF MISC NUCLEAR PLANT								
4-149		LABOR	D1	53.3830%	1,031,432	231,796	1,263,228	674,349	0	674,349
4-150		OTHER	D1	53.3830%	1,359,949	0	1,359,949	725,981	0	725,981
4-151		TOTAL ACCOUNT 532			2,391,381	231,796	2,623,177	1,400,330	0	1,400,330
4-152		TOTAL MAINTENANCE			20,300,135	3,559,323	23,859,458	12,838,712	0	12,838,712
4-153										
4-154		TOTAL NUCLEAR POWER EXPENSES			84,367,977	15,724,502	100,092,479	53,775,886	0	53,775,886
4-155										
4-156		OTHER POWER GENERATION EXPENSE								
4-157		OPERATION								
4-158	546	SUPERVISION AND ENGINEERING								
4-159		LABOR	D1	53.3830%	936,382	36,701	973,083	519,460	0	519,460
4-160		OTHER	D1	53.3830%	843,882	0	843,882	450,489	0	450,489
4-161		TOTAL ACCOUNT 546			1,780,264	36,701	1,816,965	969,950	0	969,950
4-162	547	FUEL								
4-163		OIL	E1	57.0811%	752,537	(658,037)	94,500	53,941	0	53,941
4-164		GAS	E1	57.0811%	10,528,560	(5,603,912)	4,924,648	2,811,042	0	2,811,042
4-165		FUEL HANDLING & OTHER								
4-166		LABOR	E1	57.0811%	118,622	4,967	123,589	70,546	0	70,546
4-167		HEDGING	100 MO	100.0000%	1,249,568	(692,658)	556,910	556,910	0	556,910
4-168		OTHER	E1	57.0811%	83,477	(43,818)	39,659	22,638	0	22,638
4-169		TOTAL ACCOUNT 547			12,732,764	(8,993,458)	5,739,306	3,515,077	0	3,515,077
4-170	548	GENERATION EXPENSES								
4-171		LABOR	D1	53.3830%	933,326	36,985	970,311	517,981	0	517,981
4-172		OTHER	D1	53.3830%	280,238	0	280,238	149,599	0	149,599
4-173		TOTAL ACCOUNT 548			1,213,564	36,985	1,250,549	667,580	0	667,580
4-174	549	MISC OTHER PWR GEN EXP								
4-175		LABOR	D1	53.3830%	30,417	1,274	31,691	16,918	0	16,918
4-176		OTHER	D1	53.3830%	7,788,827	(7,500,000)	288,827	154,164	0	154,164

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4-177		TOTAL ACCOUNT 549			7,819,244	(7,498,726)	320,518	171,102	0	171,102
4-178	550	RENTS								
4-179		LABOR	D1	53.3830%	0	0	0	0	0	0
4-180		OTHER	D1	53.3830%	0	0	0	0	0	0
4-181		TOTAL ACCOUNT 550			0	0	0	0	0	0
4-182		TOTAL OPERATION			23,545,836	(14,418,498)	9,127,338	5,323,709	0	5,323,709
4-183										
4-184		MAINTENANCE								
4-185	551	SUPERVISION AND ENGINEERING								
4-186		LABOR	D1	53.3830%	54,217	2,270	56,487	30,154	0	30,154
4-187		OTHER	D1	53.3830%	1,877,931	0	1,877,931	1,002,496	0	1,002,496
4-188		TOTAL ACCOUNT 551			1,932,148	2,270	1,934,418	1,032,650	0	1,032,650
4-189	552	MAINTENANCE OF STRUCTURES								
4-190		LABOR	D1	53.3830%	28,706	1,202	29,908	15,966	0	15,966
4-191		OTHER	D1	53.3830%	40,213	0	40,213	21,487	0	21,487
4-192		TOTAL ACCOUNT 552			68,919	1,202	70,121	37,433	0	37,433
4-193	553	GENERATING AND ELECTRIC EQUIP								
4-194		LABOR	D1	53.3830%	373,194	15,248	388,442	207,362	0	207,362
4-195		OTHER	D1	53.3830%	520,404	0	520,404	277,807	0	277,807
4-196		TOTAL ACCOUNT 553			893,598	15,248	908,846	485,169	0	485,169
4-197	554	MTCE OF MISC OTHER PWR GEN PLT								
4-198		LABOR	D1	53.3830%	12,305	515	12,820	6,843	0	6,843
4-199		OTHER	D1	53.3830%	23,380	0	23,380	12,481	0	12,481
4-200		TOTAL ACCOUNT 554			35,685	515	36,200	19,325	0	19,325
4-201		TOTAL MAINTENANCE			2,930,350	19,235	2,949,585	1,574,576	0	1,574,576
4-202										
4-203		TOTAL OTHER POWER GENERATION EXPENSES			26,476,186	(14,399,263)	12,076,923	6,898,286	0	6,898,286
4-204										
4-205		OTHER POWER SUPPLY EXPENSES								
4-206	555	PURCHASED POWER								
4-207		DEMAND(CAPACITY)	D1	53.3830%	8,618,231	(3,953,430)	4,662,801	2,489,142	0	2,489,142
4-208		ENERGY	E1	57.0811%	62,182,999	(36,482,200)	25,700,799	14,670,292	0	14,670,292
4-209		ENERGY - SOLAR PURCHASE CONTRACT	100 MO	100.0000%	0	770,659	770,659	770,659	0	770,659
4-210		TOTAL ACCOUNT 555			70,799,230	(39,864,971)	31,134,259	17,930,093	0	17,930,093
4-211	556	SYSTEM CONTROL & LOAD DISPATCH								
4-212		LABOR	D1	53.3830%	1,710,169	71,492	1,781,661	951,104	0	951,104
4-213		OTHER	D1	53.3830%	191,683	0	191,683	102,326	0	102,326
4-214		TOTAL ACCOUNT 556			1,901,852	71,492	1,973,344	1,053,430	0	1,053,430
4-215	557	OTHER EXPENSES								
4-216		LABOR	D1	53.3830%	3,586,152	163,041	3,749,192	2,001,430	0	2,001,430
4-217		OTHER	D1	53.3830%	819,875	(8,993)	810,882	432,873	0	432,873
4-218		TOTAL ACCOUNT 557			4,406,027	154,048	4,560,075	2,434,304	0	2,434,304
4-219										
4-220		TOTAL OTHER POWER SUPPLY EXPENSES			77,107,109	(39,439,431)	37,667,678	21,417,826	0	21,417,826
4-221										
4-222		TOTAL PRODUCTION OPERATIONS			425,231,315	2,655,304	427,886,619	240,131,367	0	240,131,367
4-223										
4-224		TOTAL PRODUCTION MAINTENANCE			63,208,216	12,940,243	76,148,459	40,752,136	0	40,752,136
4-225										
4-226		TOTAL POWER PRODUCTION EXPENSES			488,439,531	15,595,546	504,035,077	280,883,503	0	280,883,503
4-227										
4-228		TRANSMISSION EXPENSES								
4-229		OPERATION								
4-230	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	50.3780%	1,889,989	33,984	1,723,973	868,504	0	868,504
4-231	561	LOAD DISPATCHING	TRAN PLANT	50.3780%	3,585,405	218,381	3,803,786	1,916,273	0	1,916,273
4-232	562	STATION EXPENSES	353	50.8128%	300,630	8,558	309,188	157,105	0	157,105

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4-233	563	OVERHEAD LINE EXPENSES	D1	53.3830%	232,783	269	233,052	124,410	0	124,410
4-234	564	UG LINE EXPENSES	D1	53.3830%	17	0	17	9	0	9
4-235	565	TRANSMISSION OF ELEC. BY OTHERS	D1	53.3830%	12,349,274	5,919,059	18,268,333	9,752,180	0	9,752,180
4-236	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	50.3780%	2,014,844	58,540	2,073,384	1,044,531	0	1,044,531
4-237	567	RENTS	D1	53.3830%	2,424,391	0	2,424,391	1,294,212	0	1,294,212
4-238	575	RTO	D1	53.3830%	2,496,702	321,308	2,818,010	1,504,338	0	1,504,338
4-239		TOTAL OPERATION			25,094,035	6,560,098	31,654,133	16,661,562	0	16,661,562
4-240										
4-241		MAINTENANCE								
4-242	568	MAINTENANCE SUPERVISION & ENGRG	TRAN PLANT	50.3780%	14,145	4	14,149	7,128	0	7,128
4-243	569	STRUCTURES	352	53.1969%	27,542	494	28,036	14,914	0	14,914
4-244	570	STATION EQUIPMENT	353	50.8126%	497,463	11,817	509,280	258,779	0	258,779
4-245	571	OVERHEAD LINES	D1	53.3830%	1,919,142	2,125	1,921,267	1,025,629	0	1,025,629
4-246	571	OVERHEAD LINES	100 MO	100.0000%	0	0	0	0	0	0
4-247	572	UNDERGROUND LINES	D1	53.3830%	128,063	77	128,140	68,405	0	68,405
4-248	572	UNDERGROUND LINES	100 MO	100.0000%	0	0	0	0	0	0
4-249	576	RTO MAINTENANCE	D1	53.3830%	0	0	0	0	0	0
4-250		TOTAL MAINTENANCE			2,586,355	14,517	2,600,872	1,374,855	0	1,374,855
4-251										
4-252		TOTAL TRANSMISSION EXPENSES			27,680,390	6,574,616	34,255,005	18,036,417	0	18,036,417
4-253										
4-254		DISTRIBUTION EXPENSES								
4-255		OPERATION								
4-256	581	LOAD DISPATCHING	DIST PLANT	53.8951%	1,032,010	29,949	1,061,959	572,344	0	572,344
4-257	582	STATION EXPENSES	362	56.1294%	512,108	5,204	517,312	290,364	0	290,364
4-258	583	OVERHEAD LINE EXPENSES	365	54.6309%	1,485,854	46,078	1,531,932	836,909	0	836,909
4-259	584	UNDERGROUND LINE EXPENSES	367	51.1620%	2,004,865	27,946	2,032,811	1,040,027	0	1,040,027
4-260	585	STREET LIGHTING & SIGNAL SYSTEMS	373	25.8801%	12,147	463	12,610	3,274	0	3,274
4-261	586	METER EXPENSES	370	54.4012%	1,575,926	56,641	1,632,567	888,136	0	888,136
4-262	587	CUSTOMER INSTALLATIONS	371	71.3299%	399,516	14,642	414,158	295,419	0	295,419
4-263	589	RENTS	DIST PLANT	53.8951%	47,287	0	47,287	25,485	0	25,485
4-264		SUBTOTAL OPERATIONS			7,069,713	180,923	7,250,636	3,951,957	0	3,951,957
4-265	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	54.5050%	2,579,175	53,506	2,632,681	1,434,942	0	1,434,942
4-266	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	54.5050%	12,855,101	(39,832)	12,815,269	6,984,959	0	6,984,959
4-267	588	MISC. DISTRIBUTION EXPENSE	100 MO	100.0000%	0	0	0	0	0	0
4-268		TOTAL OPERATIONS			22,503,989	194,597	22,698,586	12,371,856	0	12,371,856
4-269										
4-270		MAINTENANCE								
4-271	591	STRUCTURES	361	51.5685%	1,141,122	12,022	1,153,144	594,859	0	594,859
4-272	592	STATION EQUIPMENT	362	56.1294%	806,605	21,856	828,461	465,122	0	465,122
4-273	593	OVERHEAD LINES	365	54.6309%	16,776,706	111,959	16,888,665	9,228,437	0	9,228,437
4-274	593	OVERHEAD LINES	100 MO	100.0000%	0	0	0	0	0	0
4-275	594	UNDERGROUND LINES	367	51.1620%	2,273,339	51,640	2,324,979	1,189,506	0	1,189,506
4-276	594	UNDERGROUND LINES	100 MO	100.0000%	0	0	0	0	0	0
4-277	595	LINE TRANSFORMERS	368	57.9705%	1,102,889	34,389	1,137,278	659,286	0	659,286
4-278	596	STREET LIGHTING & SIGNAL SYSTEM	373	25.8801%	1,291,246	12,523	1,303,769	338,459	0	338,459
4-279	597	METERS	370	54.4012%	439,900	15,801	455,701	247,907	0	247,907
4-280		SUBTOTAL MAINTENANCE			23,832,007	280,190	24,092,197	12,721,375	0	12,721,375
4-281	598	MISC. DISTRIBUTION PLANT	DIST MTC	52.8029%	345,079	4,756	349,835	184,723	0	184,723
4-282	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	52.8029%	70,834	2,583	73,397	38,756	0	38,756
4-283		TOTAL MAINTENANCE			24,247,920	287,509	24,515,429	12,944,854	0	12,944,854
4-284										
4-285		TOTAL DISTRIBUTION EXPENSES			46,751,909	462,106	47,214,015	25,316,712	0	25,316,712
4-286										
4-287		CUSTOMER ACCOUNTS EXPENSES								
4-288	901	SUPERVISION	C2	53.1309%	1,307,478	(25,792)	1,281,686	680,971	0	680,971

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4-289	902	METER READING EXPENSES	C2	53.1309%	4,081,210	48,778	4,129,988	2,194,299	0	2,194,299
4-290	903	CUST RECORDS & COLLECTION EXP	C2	53.1309%	12,163,465	421,207	12,584,672	6,686,348	0	6,686,348
4-291	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	100.0000%	0	3,903,423	3,903,423	3,903,423	538,056	4,441,479
4-292		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0.0000%	0	2,087,910	2,087,910	0	0	0
4-293		TOTAL ACCOUNT 904			0	5,991,332	5,991,332	3,903,423	538,056	4,441,479
4-294	905	MISCELLANEOUS OPERATING EXP.	C2	53.1309%	2,371	1,381,982	1,384,353	735,519	0	735,519
4-295		TOTAL CUST. ACCT. EXPENSES			17,554,524	7,817,507	25,372,031	14,200,560	538,056	14,738,616
4-296										
4-297		CUSTOMER SERVICES & INFO. EXP								
4-298	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	53.1309%	351,176	3,495	354,671	188,440	0	188,440
4-289	908	CUSTOMER ASSISTANCE EXPENSE	C2	53.1309%	1,275,631	298,294	1,573,926	836,241	0	836,241
4-300		AMORT OF DEFERRED DSM, ERPP & OTHER- MO	100 MO	100.0000%	1,091,453	2,287,855	3,379,309	3,379,309	0	3,379,309
4-301		AMORT OF DEFERRED DSM PROGRAMS & OTHER- I	100 KS	0.0000%	4,965,579	4,243,266	9,208,845	0	0	0
4-302		PUBLIC INFORMATION	C2	53.1309%	0	0	0	0	0	0
4-303	909	INFORM & INSTRUCT ADVERTISINGI	C1	53.1316%	215,288	248,619	464,907	247,013	0	247,013
4-304	909	INFORM & INSTRUCT ADVERTISING - MO	100 MO	100.0000%	(189,755)	(35,879)	(225,434)	(225,434)	0	(225,434)
4-305	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	53.1309%	793,492	151,571	945,063	502,120	0	502,120
4-306		TOTAL CUST SERVICES & INFO EXP			8,503,864	7,197,423	15,701,287	4,927,688	0	4,927,688
4-307										
4-308		SALES EXPENSES								
4-309	911	SALES SUPERVISION EXPENSE	C1	53.1316%	77,055	3,214	80,269	42,648	0	42,648
4-310	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	53.1316%	0	0	0	0	0	0
4-311		DEMONSTRATION & SELLING EXP. - WHOLESALE	100 WS	0.0000%	0	0	0	0	0	0
4-312		DEMONSTRATION & SELLING EXP. - GENERAL	C2	53.1309%	783,673	20,761	804,434	427,403	0	427,403
4-313	913	ADVERTISING	C1	53.1316%	13,546	(1,390)	12,156	6,459	0	6,459
4-314	916	MISC. SALES EXPENSE - RETAIL	C1	53.1316%	100,872	2,077	102,949	54,698	0	54,698
4-315	916	MISC. SALES EXPENSE - RETAIL - MO	100 MO	100.0000%	0	0	0	0	0	0
4-316	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0.0000%	0	0	0	0	0	0
4-317										
4-318		TOTAL SALES EXPENSE			975,146	24,662	999,808	531,208	0	531,208
4-319										
4-320		TOTAL CUST ACCTS, CUST SERV, & SALES			27,033,534	15,039,592	42,073,126	19,659,456	538,056	20,197,513
4-321										
4-322		ADMINISTRATIVE & GENERAL EXPENSES								
4-323	920	SALARIES	SAL & WAGES	53.3025%	40,057,706	(1,824,641)	38,233,065	20,379,190	0	20,379,190
4-324		SALARIES - MO	100 MO	100.0000%	968,103	0	968,103	968,103	0	968,103
4-325		SALARIES - KS	100 KS	0.0000%	402,808	0	402,808	0	0	0
4-326	921	OFFICE EXPENSE	E2	57.1897%	1,136,751	88,467	1,225,218	700,698	0	700,698
4-327		OFFICE EXPENSE - 100% MO	100 MO	100.0000%	0	0	0	0	0	0
4-328		OFFICE EXPENSE - 100% KS	100 KS	0.0000%	582,880	0	582,880	0	0	0
4-329	922	ADMIN EXP TRANS - CR	E2	57.1897%	(7,785,174)	899,775	(6,885,399)	(3,937,737)	0	(3,937,737)
4-330	923	OUTSIDE SERVICES	E2	57.1897%	9,514,879	(897,743)	8,617,136	4,928,112	0	4,928,112
4-331		OUTSIDE SERVICES - MO	100 MO	100.0000%	426,113	3,924,152	4,350,265	4,350,265	0	4,350,265
4-332		OUTSIDE SERVICES - KS	100 KS	0.0000%	48,095	2,000,000	2,048,095	0	0	0
4-333	924	PROPERTY INSURANCE	TOTAL PLANT	53.7953%	2,825,832	236,316	3,062,148	1,647,292	0	1,647,292
4-334	925	INJURIES & DAMAGES	SAL & WAGES	53.3025%	8,873,749	1,116,072	7,989,821	4,258,777	0	4,258,777
4-335	926	EMPLOYEE BENEFITS		0.0000%						
4-336		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	53.3025%	33,382,265	9,783,619	43,145,884	22,997,847	0	22,997,847
4-337		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	53.3025%	8,591,553	(12,991)	8,578,562	4,572,590	0	4,572,590
4-338		EMPLOYEE BENEFITS - OPEB - MO	100 MO	100.0000%	25,879	0	25,879	25,879	0	25,879
4-339		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	53.3025%	18,589,853	4,329,020	22,928,973	12,221,722	0	12,221,722
4-340	926	TOTAL EMPLOYEE BENEFITS			60,579,650	14,099,646	74,679,298	39,818,039	0	39,818,039
4-341	928	REGULATORY EXPENSES								
4-342		COMMISSION ASSESSMENTS - MO	100 MO	100.0000%	932,359	89,991	1,022,350	1,002,350	0	1,002,350
4-343		COMMISSION ASSESSMENTS - KS	100 KS	0.0000%	870,604	55,361	925,965	0	0	0
4-344		COMMISSION ASSESSMENTS - FERC	E1	57.0811%	880,858	105,803	986,661	563,197	0	563,197

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4-345		RATE CASE EXPENSE - MO	100 MO	100.0000%	1,784,373	1,981,153	3,765,526	3,765,526	0	3,765,526
4-346		RATE CASE EXPENSE - KS	100 KS	0.0000%	1,617,325	785,133	2,402,458	0	0	0
4-347		RATE CASE EXPENSE - FERC	E1	57.0811%	485,234	2,756	487,990	278,550	0	278,550
4-348		RATE DESIGN EXPENSE - MO	100 MO	100.0000%	0	0	0	0	0	0
4-349		RATE DESIGN EXPENSE - KS	100 KS	0.0000%	0	0	0	0	0	0
4-350		RATE DESIGN EXPENSE - FERC	100 WS	0.0000%	0	0	0	0	0	0
4-351		MISC. REGULATORY FILINGS	D1	53.3830%	52,353	2,149	54,502	29,095	0	29,095
4-352		LOAD RESEARCH PROGRAM	100 MO	100.0000%	53,394	1,504	54,898	54,898	0	54,898
4-353		TOTAL REGULATORY EXPENSES			6,676,500	3,003,849	9,680,349	5,693,615	0	5,693,615
4-354										
4-355		SUBTOTAL A & G EXPENSES			122,307,692	22,645,897	144,953,589	78,806,354	0	78,806,354
4-356										
4-357	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	53.7953%	131	5	136	73	0	73
4-358	930.1	GENERAL ADVERTISING	C1	53.1316%	272,117	4,365	276,482	146,900	0	146,900
4-359	930.1	GENERAL ADVERTISING - MO	100 MO	100.0000%	(33,123)	0	(33,123)	(33,123)	0	(33,123)
4-360	930.2	MISCELLANEOUS EXPENSE								
4-361		EET DUES	E2	57.1897%	363,739	0	363,739	208,021	0	208,021
4-362		EPRI RESEARCH SUBSCRIPTION	E2	57.1897%	2,349,986	0	2,349,986	1,343,938	0	1,343,938
4-363		OTHER MISCELLANEOUS EXPENSE	E2	57.1897%	4,249,462	(259,097)	3,990,365	2,282,076	0	2,282,076
4-364		TOTAL MISCELLANEOUS EXPENSE			6,963,167	(259,097)	6,704,070	3,834,035	0	3,834,035
4-365	931	RENTS	E2	57.1897%	7,931,738	(2,178,168)	5,753,570	3,290,448	0	3,290,448
4-366	933	FLEET UNIT/EQUIPMENT EXPENSE	392	53.2127%	3,301	851,645	854,946	454,940	0	454,940
4-367	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	53.4750%	4,648,251	(31,529)	4,616,722	2,468,790	0	2,468,790
4-368										
4-369		TOTAL ADMINISTRATIVE & GENERAL EXPENSES			142,093,274	21,033,118	163,126,392	88,968,417	0	88,968,417
4-370										
4-371										
4-372		TOTAL ELECTRIC OPER & MAINT EXPENSES			731,998,638	58,704,978	790,703,616	432,864,505	538,056	433,402,562
4-373										
4-374										
4-375										
4-376										
4-377										
4-378		RECAPS FOR CASH WORKING CAPITAL								
4-379		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-372		731,998,638	58,704,978	790,703,616	432,864,505	538,056	433,402,562
4-380		LESS: OTHER FUEL AMORT	TSFR 4-026		0	0	0	0	0	0
4-381		TOTAL O&M EXCL. O&M AMORTIZATIONS			731,998,638	58,704,978	790,703,616	432,864,505	538,056	433,402,562
4-382										
4-383		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-154		84,367,977	15,724,502	100,092,479	53,775,886	0	53,775,886
4-384		LESS: NUCLEAR PROD PAYROLL								
4-385		ACCT 517	TSFR 4-087		5,024,938	663,041	5,687,978	3,036,412	0	3,036,412
4-386		ACCT 518	TSFR 4-091		0	0	0	0	0	0
4-387		ACCT 519	TSFR 4-101		1,668,268	265,429	1,933,697	1,032,265	0	1,032,265
4-388		ACCT 520	TSFR 4-105		8,443,691	1,306,047	9,749,738	5,204,700	0	5,204,700
4-389		ACCT 523	TSFR 4-109		879,630	128,249	1,007,879	538,038	0	538,038
4-390		ACCT 524	TSFR 4-113		10,497,833	1,410,181	11,908,015	6,356,852	0	6,356,852
4-391		ACCT 525	TSFR 4-124		0	0	0	0	0	0
4-392		ACCT 528	TSFR 4-131		2,991,547	440,484	3,432,031	1,832,120	0	1,832,120
4-393		ACCT 529	TSFR 4-135		1,702,843	384,412	2,087,255	1,114,239	0	1,114,239
4-394		ACCT 530	TSFR 4-139		1,669,848	362,890	2,032,737	1,085,136	0	1,085,136
4-395		ACCT 531	TSFR 4-145		1,508,627	337,132	1,845,759	985,321	0	985,321
4-396		ACCT 532	TSFR 4-149		1,031,432	231,796	1,263,228	674,349	0	674,349
4-397		TOTAL NUCLEAR PROD PAYROLL			35,418,656	5,529,661	40,948,317	21,859,429	0	21,859,429
4-398		LESS: NUCLEAR FUEL EXP.-OTHER	TSFR 4-098		20,016,098	8,098,830	28,114,928	16,048,302	0	16,048,302
4-399		NUCLEAR PROD O&M EXCL. FUEL & PAYROLL			28,933,223	2,086,012	31,029,235	15,868,154	0	15,868,154
4-400										

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4-401		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-098		20,016,098	8,098,830	28,114,928	16,048,302	0	16,048,302
4-402		LESS: OIL	TSFR 4-097		199,262	(39,466)	159,796	91,213	0	91,213
4-403		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL			19,816,836	8,138,296	27,955,132	15,957,089	0	15,957,089
4-404										
4-405										
4-406		RECAPS FOR SCHEDULE 1								
4-407		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-372		731,998,638	58,704,978	790,703,616	432,864,505	538,056	433,402,562
4-408										
4-409		FUEL								
4-410		ACCOUNT 501	TSFR 4-030		218,502,766	44,521,797	263,024,563	150,251,819	0	150,251,819
4-411		ACCOUNT 509	TSFR 4-056		0	(4,085,588)	(4,085,588)	(2,312,413)	0	(2,312,413)
4-412		ACCOUNT 518	TSFR 4-099		20,016,098	8,098,830	28,114,928	16,048,302	0	16,048,302
4-413		ACCOUNT 547	TSFR 4-169		12,732,764	(6,993,458)	5,739,306	3,515,077	0	3,515,077
4-414		TOTAL FUEL			251,251,628	41,541,580	292,793,208	167,502,766	0	167,502,766
4-415										
4-416		PURCHASED POWER	TSFR 4-210		70,799,230	(39,664,871)	31,134,259	17,930,063	0	17,930,093
4-417										
4-418		O&M EXCL FUEL & PURCHASED POWER			409,947,780	56,828,369	466,776,149	247,431,827	538,056	247,969,683

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES								
5-010		PRODUCTION								
5-011		STEAM PRODUCTION								
5-012	311	STRUCTURES & IMPROVEMENTS	D1	53.3830%	4,063,007	562,182	4,625,189	2,469,064	0	2,469,064
5-013		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.3830%	0	1,597,846	1,597,846	652,977	0	652,977
5-014		STRUCTURES & IMPROVEMENTS - H5	D1	53.3830%	74,063	14,277	88,341	47,159	0	47,159
5-015		TOTAL ACCOUNT 311			4,137,071	2,174,304	6,311,375	3,369,200	0	3,369,200
5-016										
5-017	312	BOILER PLANT EQUIPMENT	D1	53.3830%	32,134,909	(5,150,122)	26,984,787	14,405,282	0	14,405,282
5-018		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	18,729,833	18,729,833	9,998,542	0	9,998,542
5-019		UNIT TRAINS	D1	53.3830%	954,115	(346,856)	607,259	324,173	0	324,173
5-020		ACC EQUIPMENT	D1	53.3830%	2,241,692	(2,241,692)	0	0	0	0
5-021		BOILER PLANT EQUIPMENT - H5	D1	53.3830%	2,208,258	21,933	2,230,191	1,190,542	0	1,190,542
5-022		TOTAL ACCOUNT 312			37,538,973	11,013,096	48,552,069	25,918,538	0	25,918,538
5-023										
5-024	314	TURBOGENERATOR UNITS	D1	53.3830%	6,670,823	906,284	7,577,107	4,044,885	0	4,044,885
5-025		TURBOGENERATOR UNITS-IATAN 2	D1	53.3830%	0	5,492,594	5,492,594	2,932,110	0	2,932,110
5-026		TOTAL ACCOUNT 314			6,670,823	6,398,878	13,069,700	6,976,995	0	6,976,995
5-027										
5-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.3830%	3,010,199	1,130,198	4,140,397	2,210,267	0	2,210,267
5-029		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.3830%	0	2,038,917	2,038,917	1,088,435	0	1,088,435
5-030		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.3830%	295,532	33,502	329,034	175,648	0	175,648
5-031		ACC ELEC EQUIP - COMPUTERS	D1	53.3830%	619	(116)	504	289	0	269
5-032		TOTAL ACCOUNT 315			3,306,348	3,202,503	6,508,852	3,474,619	0	3,474,619
5-033										
5-034	316	MISC POWER PLANT EQUIPMENT	D1	53.3830%	1,073,452	(467,378)	606,074	323,540	0	323,540
5-035		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	509,729	509,729	272,109	0	272,109
5-036		MISC POWER PLANT EQUIPMENT - H5	D1	53.3830%	21,670	(12,733)	8,936	4,771	0	4,771
5-037		TOTAL ACCOUNT 316			1,095,122	29,618	1,124,740	600,419	0	600,419
5-038										
5-039		TOTAL STEAM PRODUCTION			52,748,338	22,818,398	75,566,737	40,339,771	0	40,339,771
5-040										
5-041		NUCLEAR PRODUCTION								
5-042	321	STRUCTURES & IMPROVEMENTS	D1	53.3830%	6,222,511	(835,297)	5,387,214	2,875,855	0	2,875,855
5-043		MISSOURI GROSS AFDC	100 MO	100.0000%	298,972	(47,849)	249,023	249,023	0	249,023
5-044		TOTAL ACCOUNT 321			6,519,484	(883,246)	5,636,238	3,124,879	0	3,124,879
5-045										
5-046	322	REACTOR PLANT EQUIPMENT	D1	53.3830%	11,407,469	(2,272,692)	9,134,777	4,876,416	0	4,876,416
5-047		MISSOURI GROSS AFDC	100 MO	100.0000%	838,061	(156,244)	681,817	681,817	0	681,817
5-048		MISSOURI 40YR->60YR AMORT	100 MO	100.0000%	0	0	0	0	0	0
5-049		TOTAL ACCOUNT 322			12,245,530	(2,428,936)	9,816,594	5,558,233	0	5,558,233
5-050										
5-051	323	TURBOGENERATOR UNITS	D1	53.3830%	3,267,985	(769,150)	2,498,835	1,333,953	0	1,333,953
5-052		MISSOURI GROSS AFDC	100 MO	100.0000%	114,580	(27,513)	87,067	87,067	0	87,067
5-053		TOTAL ACCOUNT 323			3,382,565	(796,663)	2,585,902	1,421,020	0	1,421,020
5-054										
5-055	324	ACCESSORY ELECTRIC EQUIPMENT	D1	53.3830%	2,186,889	139,995	2,326,884	1,242,160	0	1,242,160
5-056		MISSOURI GROSS AFDC	100 MO	100.0000%	103,205	9,448	112,653	112,653	0	112,653
5-057		TOTAL ACCOUNT 324			2,290,094	149,443	2,439,538	1,354,813	0	1,354,813
5-058										
5-059	325	MISCELLANEOUS POWER PLANT EQUIP	D1	53.3830%	1,676,694	187,518	1,864,212	995,172	0	995,172
5-060		MISSOURI GROSS AFDC	100 MO	100.0000%	28,629	3,613	30,242	30,242	0	30,242
5-061		TOTAL ACCOUNT 325			1,703,323	191,132	1,894,454	1,025,414	0	1,025,414
5-062										
5-063	328	REGULATORY DISALLOWANCES	D1	53.3830%	(2,205,045)	195,369	(2,009,677)	(1,072,825)	0	(1,072,825)
5-064		MISSOURI GROSS AFDC	100 MO	100.0000%	(144,108)	19,296	(124,812)	(124,812)	0	(124,812)

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5-065		TOTAL ACCOUNT 328			(2,349,153)	214,665	(2,134,488)	(1,197,637)	0	(1,197,637)
5-066										
5-067		TOTAL NUCLEAR PRODUCTION			23,791,843	(3,553,605)	20,238,238	11,286,722	0	11,286,722
5-068										
5-069		OTHER PRODUCTION - CT								
5-070	341	STRUCTURES - CT	D1	53.3830%	187,011	(60,809)	126,202	67,371	0	67,371
5-071	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	53.3830%	443,683	(127,781)	315,903	168,638	0	168,638
5-072	344	GENERATORS - CT	D1	53.3830%	10,834,741	(2,129,542)	8,705,199	4,847,094	0	4,847,094
5-073	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	53.3830%	660,221	(261,169)	399,052	213,026	0	213,026
5-074	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	53.3830%	0	0	0	0	0	0
5-075		TOTAL OTHER PRODUCTION - CT			12,125,657	(2,579,301)	9,546,356	5,096,129	0	5,096,129
5-076										
5-077		OTHER PRODUCTION - WIND								
5-078	341	STRUCTURES - WIND	D1	53.3830%	171,666	(6,954)	164,712	87,928	0	87,928
5-079	344	GENERATORS - WIND	D1	53.3830%	7,230,158	82,847	7,313,005	3,903,899	0	3,903,899
5-080	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	53.3830%	6,416	180	6,596	3,521	0	3,521
5-081	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	53.3830%	0	0	0	0	0	0
5-082		TOTAL OTHER PRODUCTION - WIND			7,408,240	76,072	7,484,312	3,995,349	0	3,995,349
5-083										
5-084		TOTAL PRODUCTION PLANT DEPRECIATION			95,074,078	16,761,565	112,835,643	60,717,970	0	60,717,970
5-085										
5-086		TRANSMISSION								
5-087	352	STRUCTURES AND IMPROVEMENTS	352 SUB	53.3830%	65,682	(4,814)	60,867	43,169	0	43,169
5-088		MISSOURI GROSS AFDC	100 MO	100.0000%	213	58	272	272	0	272
5-089		TOTAL ACCOUNT 352			85,895	(4,756)	81,139	43,441	0	43,441
5-090										
5-091	353	STATION EQUIPMENT	353 SUB	53.3830%	4,043,678	(2,240,909)	1,802,769	962,372	0	962,372
5-092		MISSOURI GROSS AFDC	100 MO	100.0000%	12,504	(5,024)	7,480	7,480	0	7,480
5-093		STATION EQUIP - COMMUN EQUIP	D1	53.3830%	276,319	1,857,185	2,233,503	1,192,311	0	1,192,311
5-094		TOTAL ACCOUNT 353			4,332,502	(288,749)	4,043,753	2,162,163	0	2,162,163
5-095										
5-096	354	TOWERS AND FIXTURES	354	53.5031%	95,043	(65,994)	29,049	15,542	0	15,542
5-097		TOTAL ACCOUNT 354			95,043	(65,994)	29,049	15,542	0	15,542
5-098										
5-099	355	POLES AND FIXTURES	352 SUB	53.3830%	3,756,832	(1,032,534)	2,724,298	1,454,311	0	1,454,311
5-100		MISSOURI GROSS AFDC	100 MO	100.0000%	126	(49)	77	77	0	77
5-101		TOTAL ACCOUNT 355			3,756,958	(1,032,582)	2,724,375	1,454,389	0	1,454,389
5-102										
5-103	356	OVERHEAD COND. & DEVICES	356 SUB	49.7382%	2,843,928	(1,087,459)	1,756,469	873,636	0	873,636
5-104		MISSOURI GROSS AFDC	100 MO	100.0000%	79	(40)	39	39	0	39
5-105		TOTAL ACCOUNT 356			2,844,007	(1,087,499)	1,756,508	873,675	0	873,675
5-106										
5-107	357	UNDERGROUND CONDUIT	357	50.8357%	53,781	(11,840)	41,941	21,321	0	21,321
5-108		TOTAL ACCOUNT 357			53,781	(11,840)	41,941	21,321	0	21,321
5-109										
5-110	358	UNDERGROUND COND. & DEVICES	358	51.8619%	63,444	(48,544)	14,900	7,728	0	7,728
5-111		TOTAL ACCOUNT 358			63,444	(48,544)	14,900	7,728	0	7,728
5-112										
5-113		TOTAL TRANSMISSION PLANT DEPREC.			11,231,630	(2,539,964)	8,691,665	4,578,258	0	4,578,258
5-114										
5-115		DISTRIBUTION								
5-116	361	STRUCTURES & IMPROVEMENTS	361	51.5685%	293,474	(142,793)	150,681	77,704	0	77,704
5-117										
5-118	362	STATION EQUIPMENT	362 SUB	56.1781%	3,350,602	(725,574)	2,625,029	1,474,719	0	1,474,719
5-119		STATION EQUIP - COMMUN EQUIP	362 COM	54.2445%	123,670	993,781	1,117,451	606,155	0	606,155
5-120		TOTAL ACCOUNT 362			3,474,272	268,207	3,742,479	2,080,874	0	2,080,874

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-121										
5-122	364	POLES, TOWERS & FIXTURES	364	53.7785%	9,383,328	(1,480,151)	7,903,177	4,250,212	0	4,250,212
5-123	365	OVERHEAD COND. & DEVICES	365	54.6309%	4,715,718	355,726	5,071,444	2,770,578	0	2,770,578
5-124	366	UNDERGROUND CONDUIT	366	58.7349%	3,305,162	2,013,281	5,318,443	3,017,415	0	3,017,415
5-125	367	UNDERGROUND COND. & DEVICES	367	51.1620%	8,451,644	(92,005)	8,359,639	4,276,958	0	4,276,958
5-126	368	LINE TRANSFORMERS	368	57.9705%	7,844,606	(4,066,507)	3,778,099	2,190,184	0	2,190,184
5-127	369	SERVICES	369	51.7589%	2,622,410	1,545,144	4,167,554	2,157,122	0	2,157,122
5-128	370	METERS	370	54.4012%	3,414,920	(2,589,909)	815,011	443,376	0	443,376
5-129	371	INSTALLATION ON CUST. PREMISES	371	71.3299%	1,128,546	(1,039,030)	89,516	63,852	0	63,852
5-130	373	STREET LIGHTING & SIGNAL SYSTEMS	373	25.9601%	1,180,926	225,020	1,405,946	364,985	0	364,985
5-131										
5-132		TOTAL DISTRIBUTION PLANT DEPREC.			45,816,007	(5,013,017)	40,801,989	21,693,258	0	21,693,258
5-133										
5-134		GENERAL PLANT								
5-135	389	LAND AND LAND RIGHTS	0000	#VALUE!	0	0	0	0	0	0
5-136	390	STRUCTURES & IMPROVEMENTS	PTD	53.8096%	1,416,144	36,541	1,452,685	781,684	0	781,684
5-137	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8096%	654,711	328,428	983,140	529,023	0	529,023
5-138		OFFICE FURNITURE & EQUIPMENT - COMPUTE	PTD	53.8096%	5,113	13,355	18,469	9,938	0	9,938
5-139	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2127%	41,256	9,656	50,913	27,092	0	27,092
5-140		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2127%	741,671	703,152	1,444,823	768,830	0	768,830
5-141		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2127%	1,594,554	695,695	2,290,249	1,218,704	0	1,218,704
5-142		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2127%	108,219	(8,671)	99,547	52,972	0	52,972
5-143		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2127%	96,313	(69,277)	27,036	14,386	0	14,386
5-144	393	STORES EQUIPMENT	PTD	53.8096%	22,906	10,454	33,360	17,951	0	17,951
5-145	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	53.8096%	115,904	38,189	154,093	82,917	0	82,917
5-146	395	LABORATORY EQUIPMENT	PTD	53.8096%	169,368	79,650	249,018	133,995	0	133,995
5-147	396	POWER OPERATED EQUIPMENT	T&D	53.2127%	838,819	45,610	884,429	470,629	0	470,629
5-148										
5-149	397	COMMUNICATIONS EQUIPMENT	T&D	53.2127%	3,059,214	3,744,541	6,803,755	3,620,463	0	3,620,463
5-150		MISSOURI GROSS AFDC	100 MO	100.0000%	232	387	619	619	0	619
5-151		TOTAL ACCOUNT 397			3,059,446	3,744,928	6,804,373	3,621,082	0	3,621,082
5-152										
5-153	398	MISCELLANEOUS EQUIPMENT	PTD	53.8096%	19,201	1,772	20,973	11,286	0	11,286
5-154	399	OTHER TANGIBLE PROPERTY	100 MO	100.0000%	0	0	0	0	0	0
5-155										
5-156		TOTAL GENERAL PLANT DEPREC.			8,883,626	5,629,483	14,513,108	7,740,489	0	7,740,489
5-157										
5-158		TOTAL DEPRECIATION EXPENSES			162,004,340	14,838,066	176,842,406	94,729,975	0	94,729,975
5-159										
5-160		POWERPLANT TO GL DIFFERENCES								
5-161	MISC	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	100.0000%	0	0	0	0	0	0
5-162	MISC	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	0.0000%	0	0	0	0	0	0
5-163	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATE	D1	53.3830%	0	0	0	0	0	0
5-164		TOTAL POWERPLANT TO GL DIFFERENCES			0	0	0	0	0	0
5-165										
5-166		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT								
5-167										
5-168		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-019		954,115	(346,856)	607,259	324,173	0	324,173
5-169		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	53.8096%	0	0	0	0	0	0
5-170		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-139		2,582,013	1,330,555	3,912,568	2,081,984	0	2,081,984
5-171										
5-172		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS			3,536,128	983,699	4,519,827	2,406,157	0	2,406,157
5-173										
5-174		TOTAL DEPR NET OF CLEARING			168,468,212	13,854,367	172,322,579	92,323,818	0	92,323,818
5-175										
5-176		AMORTIZATIONS								

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-177		LIMITED TERM PLANT								
5-178	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	53.3830%	39,855	0	39,855	21,276	0	21,276
5-179		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	53.8096%	1,446,438	(338,994)	1,107,445	595,911	0	595,911
5-180		TOTAL LIMITED TERM PLANT			1,486,293	(338,994)	1,147,300	617,187	0	617,187
5-181										
5-182		OTHER ELECTRIC PLANT								
5-183	405	MISC INTANGIBLE PLANT	303	53.7541%	11,050,730	1,813,877	12,864,607	6,915,258	0	6,915,258
5-184		OTHER PRODUCTION LAND RIGHTS	D1	53.3830%	606	0	606	324	0	324
5-185		TRANSMISSION LAND RIGHTS	D1	53.3830%	148,064	(19)	148,045	79,031	0	79,031
5-186		DISTRIBUTION LAND RIGHTS	360 LR	58.3311%	211,883	811	212,874	124,055	0	124,055
5-187		TOTAL OTHER ELECTRIC PLANT			11,411,264	1,814,669	13,225,933	7,118,668	0	7,118,668
5-188										
5-189		RATE BASE PLANT ADJUSTMENTS								
5-190	407	UNRECOVERED RESERVE AMORTIZATION - MC	100 MO	100.0000%	0	1,842,103	1,842,103	1,842,103	0	1,842,103
5-191		UNRECOVERED RESERVE AMORTIZATION - KS	100 KS	0.0000%	0	1,661,925	1,661,925	0	0	0
5-192		IATAN 1 REG ASSET AMORT - MO	100 MO	100.0000%	0	511,155	511,155	511,155	0	511,155
5-193		IATAN 1 REG ASSET AMORT - KS	100 KS	0.0000%	0	185,894	185,894	0	0	0
5-194		TOTAL RATE BASE PLANT ADJUSTMENTS			0	4,201,077	4,201,077	2,353,258	0	2,353,258
5-195										
5-196		CREDIT RATIO AMORTIZATIONS								
5-197	399	CREDIT RATIO AMORTIZATION - MO	100 MO	100.0000%	35,736,221	(35,736,221)	0	0	0	0
5-198	399	CREDIT RATIO AMORTIZATION - KS	100 KS	0.0000%	22,500,000	(22,500,000)	(0)	0	0	0
5-199		TOTAL CREDIT RATIO AMORTIZATIONS			58,236,221	(58,236,221)	0	0	0	0
5-200										
5-201		TOTAL AMORTIZATIONS			71,133,779	(52,559,469)	18,574,310	10,089,113	0	10,089,113
5-202										
5-203		TOTAL DEPRECIATION & AMORTIZATIONS			228,601,990	(38,705,102)	190,896,888	102,412,931	0	102,412,931

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
6-009		TAXES OTHER THAN INCOME TAXES-ELEC								
6-010										
6-011	408	PROPERTY TAX								
6-012		ELECTRIC	ELEC W/O W.C.	53.3365%	44,943,882	7,379,245	52,323,127	27,907,340	0	27,907,340
6-013		ELECTRIC - WOLF CREEK	W.C. PLANT	55.8479%	13,711,433	0	13,711,433	7,657,544	0	7,657,544
6-014		TOTAL PROPERTY TAX			58,655,315	7,379,245	66,034,560	35,564,884	0	35,564,884
6-015										
6-016	408	PAYROLL TAX								
6-017		STATE UNEMPLOYMENT	SAL&WAG W/O WC	53.2785%	367,700	0	367,700	195,905	0	195,905
6-018		FEDERAL UNEMPLOYMENT	SAL&WAG W/O WC	53.2785%	189,175	0	189,175	100,790	0	100,790
6-019		FICA	SAL&WAG W/O WC	53.2785%	21,493,767	513,015	22,006,782	11,724,879	0	11,724,879
6-020		WOLF CREEK	WC PROD PAY	53.3830%	2,814,689	168,244	2,982,933	1,592,378	0	1,592,378
6-021		PAYROLL TAX CONTRA	SAL&WAG W/O WC	53.2785%	(11,573,000)	0	(11,573,000)	(6,165,918)	0	(6,165,918)
6-022		TOTAL PAYROLL TAX			13,292,331	681,259	13,973,590	7,448,033	0	7,448,033
6-023										
6-024	408	MISC TAX								
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	100.0000%	45,936,116	(45,936,116)	0	0	0	0
6-026		STATE CAPITAL STOCK	TOTAL PLANT	53.7953%	599,682	0	599,682	322,601	0	322,601
6-027		ENVIRONMENTAL TAX			0	0	0	0	0	0
6-028		OTHER MISC	100 MO	100.0000%	31,021	0	31,021	31,021	0	31,021
6-029		TOTAL MISC TAX			46,566,819	(45,936,116)	630,703	353,622	0	353,622
6-030										
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX			118,514,465	(37,875,612)	80,638,853	43,366,539	0	43,366,539
6-032										
6-033		RECAP FOR INCOME TAXES								
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		118,514,465	(37,875,612)	80,638,853	43,366,539	0	43,366,539
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027		0	0	0	0	0	0
6-036		OTHER TAX W/O EARN. & ENVIR.			118,514,465	(37,875,612)	80,638,853	43,366,539	0	43,366,539
6-037										
6-038		RECAP OTHER TAXES								
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		118,514,465	(37,875,612)	80,638,853	43,366,539	0	43,366,539
6-040		KCMO EARNINGS TAX	100 MO	100.0000%	191,661	(191,661)	0	0	0	0
6-041		TOTAL TAXES OTHER THAN INCOME TAX			118,706,126.00	(38,067,273)	80,638,853	43,366,539	0	43,366,539
6-042										
6-043										
6-044										
6-045										
6-046										
6-047		RECAPS FOR CASH WORKING CAPITAL								
6-048		TOTAL PAYROLL(EX. WOLF CREEK),STATE								
6-049		CAPITAL STOCK & OTHER MISC TAXES								
6-050										
6-051		STATE UNEMP. PAYROLL TAX	TSFR 6-017		367,700	0	367,700	195,905	0	195,905
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018		189,175	0	189,175	100,790	0	100,790
6-053		FICA	TSFR 6-019		21,493,767	513,015	22,006,782	11,724,879	0	11,724,879
6-054		PAYROLL TAX CONTRA	TSFR 6-021		(11,573,000)	0	(11,573,000)	(6,165,918)	0	(6,165,918)
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026		599,682	0	599,682	322,601	0	322,601
6-056		OTHER MISC TAXES	TSFR 6-028		31,021	0	31,021	31,021	0	31,021
6-057										
6-058		TOTAL PAYROLL(EX. WOLF CREEK),STATE								
6-059		CAPITAL STOCK & OTHER MISC TAXES			11,108,345	513,015	11,621,360	6,209,276	0	6,209,276

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION								
7-010										
7-011		REVENUES	TSFR 2-052		1,317,389,132	50,984,985	1,368,374,117	738,237,675	92,100,000	830,337,675
7-012										
7-013		DEDUCTIONS:								
7-014		OPER & MAINT EXPENSES	TSFR 4-372		731,998,838	58,704,978	790,703,816	432,864,505	538,056	433,402,562
7-015		LESS: DEPR CHG THRU CLEARING-OP (O&M)	17.0 * %-015 & 5-188 * 100%		2,380,796	378,030	2,738,826	1,458,438	0	1,458,438
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-093		16,183,850	11,771,282	27,955,132	15,957,089	0	15,957,089
7-017		NET OPER & MAINT EXPENSES			713,453,892	46,555,666	760,009,558	415,448,978	538,056	415,987,035
7-018										
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036		118,514,465	(37,875,612)	80,638,853	43,366,539	0	43,366,539
7-020										
7-021		DEPRECIATION & AMORTIZATION								
7-022		TAX RETURN - NUCLEAR FUEL - TAX AMORT	E1	57.0811%	17,283,699	6,795,580	24,079,279	13,744,825	0	13,744,825
7-023		TAX RETURN - TAX DEPR - REGULAR	TOTAL PLANT	53.7953%	172,472,287	96,607,477	269,079,764	144,762,226	0	144,752,226
7-024		TAX RETURN - TAX AMORT - REGULAR	303	53.7541%	5,710,767	2,133,151	7,843,908	4,216,425	0	4,216,425
7-025		COST OF REMOVAL INCURRED ON PRE-81 PR	T&D	53.2127%	0	0	0	0	0	0
7-026		COST OF REMOVAL PROVIDED FOR PRE-81 PR	T&D	53.2127%	0	0	0	0	0	0
7-027		TOTAL DEPRECIATION & AMORTIZATION			195,466,923	105,536,208	301,003,131	162,713,476	0	162,713,476
7-028										
7-029		PERMANENT TAX ITEMS								
7-030		MANUFACTURERS DEDUCTION	D1	53.3830%	2,256,804	1,128,402	3,385,206	1,807,124	0	1,807,124
7-031		MEALS & ENT 50% DISALLOWED	SAL & WAGES	53.3025%	(850,000)	0	(850,000)	(453,071)	0	(453,071)
7-032		TOTAL PERMANENT ITEMS			1,406,804	1,128,402	2,535,206	1,354,052	0	1,354,052
7-033										
7-034		INTEREST & OTHER DEDUCTIONS								
7-035		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023		0	227,566	227,566	227,566	0	227,566
7-036		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-024		0	10,157	10,157	0	0	0
7-037		OTHER BOOK DEDUCTIONS	TOTAL PLANT	53.7953%	(51,293,744)	51,293,744	0	0	0	0
7-038		INTEREST EXPENSE	(%-041 + %-042) * 1-057		84,901,971	70,441,416	155,343,387	80,667,046	(46,688)	80,620,358
7-039		TOTAL INTEREST & OTHER DEDUCTIONS			33,608,227	121,872,883	155,581,110	80,894,612	(46,688)	80,847,924
7-040										
7-041		TOTAL DEDUCTIONS			1,062,450,411	237,317,648	1,299,767,959	703,777,657	491,369	704,269,026
7-042										
7-043		INCOME SUBJECT TO TAXATION			254,938,721	(186,332,562)	68,606,158	34,460,017	91,608,631	126,068,649
7-044										
7-045		<u>KCMO TAX CALCULATION</u>								
7-046		NET TAXABLE INCOME	TSFR 7-043		254,938,721	(186,332,562)	68,606,158	34,460,017	91,608,631	126,068,649
7-047	409	KCMO EARNINGS TAX	100 MO	100.0000%	0	223,990	223,990	223,990	595,456	819,446
7-048										
7-049		<u>FEDERAL TAX CALCULATION</u>								
7-050		NET TAXABLE INCOME	TSFR 7-043		254,938,721	(186,332,562)	68,606,158	34,460,017	91,608,631	126,068,649
7-051		DEDUCT: STATE INCOME TAX	TSFR 7-063		13,536,401	(9,697,551)	3,838,850	1,941,163	4,744,763	6,685,926
7-052		DEDUCT: KCMO EARNINGS TAX	TSFR 7-047		0	223,990	223,990	223,990	595,456	819,446
7-053		FEDERAL TAXABLE INCOME			241,402,320	(176,859,001)	64,543,319	32,294,864	86,268,413	118,563,277
7-054		FEDERAL TAX @ 35%	%-010 * 7-053		84,490,812	(61,900,650)	22,590,162	11,303,202	30,193,944	41,497,147
7-055		DEDUCT: WIND PROD / R&D TAX CREDIT	E1	57.0811%	7,778,204	890,811	8,669,015	4,948,367	0	4,948,367
7-056	409	NET FEDERAL INCOME TAX			76,712,608	(62,791,461)	13,921,147	8,354,836	30,193,944	36,548,780
7-057										
7-058		<u>STATE TAX CALCULATION</u>								
7-059		NET TAXABLE INCOME	TSFR 7-043		254,938,721	(186,332,562)	68,606,158	34,460,017	91,608,631	126,068,649
7-060		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-056		38,356,304	(31,395,731)	6,960,573	3,177,418	15,096,972	18,274,390
7-061		DEDUCT: KCMO EARNINGS TAX @ 100%	%-013 * 7-047		0	223,990	223,990	223,990	595,456	819,446
7-062		STATE TAXABLE INCOME			216,582,417	(155,160,822)	61,421,595	31,058,609	75,916,203	108,974,813
7-063	409	STATE TAX @ 6.25%	%-011 * 7-062		13,536,401	(9,697,551)	3,838,850	1,941,163	4,744,763	6,685,926
7-064										

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-065	409	TOTAL FEDERAL, STATE & CITY TAX			90,249,009	(72,265,023)	17,983,986	8,519,989	35,534,163	44,054,152
7-066										
7-067		TOTAL CURRENTLY PAYABLE TAXES			90,249,009	(72,265,023)	17,983,986	8,519,989	35,534,163	44,054,152
7-068										
7-069	410 - 411	DEFERRED INCOME TAXES								
7-070		BOOK AMORTIZATION OF DEFERRED TAX - OTH	TOTAL PLANT	53.7953%	(24,537,078)	24,537,078	(0)	(0)	0	(0)
7-071										
7-072		SL TAX DEPR/AMORT								
7-073		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	57.0811%	16,183,850	10,271,987	26,455,837	15,101,276	0	15,101,276
7-074		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	53.7953%	147,840,497	9,255,654	156,896,051	84,402,684	0	84,402,684
7-075		STRAIGHT LINE TAX AMORT - REGULAR	303	53.7541%	9,233,198	1,509,647	10,742,845	5,774,723	0	5,774,723
7-076		SL TAX DEPR - PLANT RELATED AMORT - MO 'SFR 5-190 + TSFR 5-197			35,736,221	(33,894,118)	1,842,104	1,842,104	0	1,842,104
7-077		SL TAX DEPR - PLANT RELATED AMORT - KS 'SFR 5-191 + TSFR 5-198			22,500,000	(20,838,075)	1,661,925	0	0	0
7-078		TOTAL SL TAX DEPR/AMORT			231,293,768	(33,695,004)	197,598,762	107,120,767	0	107,120,767
7-079										
7-080		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL								
7-081		TAX AMORT OVER(UNDER) SL - NUC FUEL	(7-022 - 7-073) * %-016		422,294	(1,334,545)	(912,251)	(520,723)	0	(520,723)
7-082		TAX DEPR OVER(UNDER) SL - REGULAR	(7-023 - 7-074) * %-016		9,532,575	33,533,203	43,065,778	23,167,360	0	23,167,360
7-083		TAX AMORT OVER(UNDER) SL - REGULAR	(7-024 - 7-075) * %-016		(1,352,217)	239,355	(1,112,862)	(598,209)	0	(598,209)
7-084		TAX DEPR OVER(UNDER) SL - PLANT RELATEI	(7-076) * %-016		(13,718,644)	13,011,486	(707,158)	(707,158)	0	(707,158)
7-085		TAX DEPR OVER(UNDER) SL - PLANT RELATEI	(7-077) * %-016		(8,637,441)	7,999,451	(637,990)	0	0	0
7-086		TOTAL TAX DEPR/AMORT O(U) REGULATORY SL			(13,753,433)	53,448,949	39,695,516	21,341,269	0	21,341,269
7-087										
7-088		TURNAROUND OF DIT ON BASIS DIFFERENCES								
7-089		MO GROSS AFUDC	100 MO	100.0000%	0	(849,020)	(849,020)	(849,020)	0	(849,020)
7-090		AFDC DEBT/CAP INT W/O FUEL & WC CONST	ELEC W/O W.C.		0	(330,723)	(330,723)	(176,396)	0	(176,396)
7-091		AFDC DEBT/CAP INT - NUC FUEL	E1	57.0811%	0	(29,261)	(29,261)	(16,702)	0	(16,702)
7-092		CIAC	T&D	53.2127%	0	675,157	675,157	359,270	0	359,270
7-093		REPAIR ALLOWANCE	T&D	53.2127%	0	(1,507,326)	(1,507,326)	(802,089)	0	(802,089)
7-094		REPAIR EXPENSE - WC	D1	53.3830%	0	(347,344)	(347,344)	(185,422)	0	(185,422)
7-095		REPAIR EXPENSE - PRODUCTION	D1	53.3830%	0	(1,701,224)	(1,701,224)	(908,164)	0	(908,164)
7-096		CAPITALIZED BENEFITS - ALLOCATED	T&D	53.2127%	0	(19,018)	(19,018)	(10,120)	0	(10,120)
7-097		CAPITALIZED BENEFITS - ASSIGNED	100 MO	100.0000%	0	(103,891)	(103,891)	(103,891)	0	(103,891)
7-098		PROP. TAX CAPITALIZED - ALLOC. - WC	D1	53.3830%	0	(56,738)	(56,738)	(30,288)	0	(30,288)
7-099		PROP. TAX CAPITALIZED - MO	100 MO	100.0000%	0	(99,419)	(99,419)	(99,419)	0	(99,419)
7-100		OTHER A/C 282 ITEMS	TOTAL PLANT	53.7953%	0	(2,326,744)	(2,326,744)	(1,251,679)	0	(1,251,679)
7-101		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	53.7953%	0	(955,949)	(955,949)	(514,256)	0	(514,256)
7-102		3% ITC - MISSOURI ONLY	100 MO	100.0000%	0	0	0	0	0	0
7-103		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES			0	(7,651,499)	(7,651,499)	(4,588,177)	0	(4,588,177)
7-104										
7-105	411	DEFERRED INVESTMENT TAX CR AMORT								
7-106		BOOK DEFERRED ITC AMORT	TOTAL PLANT	53.7953%	(1,386,424)	1,386,424	0	0	0	0
7-107		AMORTIZATION OF ITC	ELEC W/O W.C.		0	(2,744,955)	(2,744,955)	(1,464,064)	0	(1,464,064)
7-108		AMORTIZATION OF WC ITC	D1	53.3830%	0	(698,488)	(698,488)	(372,874)	0	(372,874)
7-109		NET DEFERRED INVESTMENT TAX CR AMORT			(1,386,424)	(2,057,019)	(3,443,443)	(1,836,937)	0	(1,836,937)
7-110										
7-111	410	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COF	100 MO	100.0000%	354,438	0	354,438	354,438	0	354,438
7-112										
7-113	410	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COF	100 KS	0.0000%	0	0	0	0	0	0
7-114										
7-115	411	AMORT R&D TAX CREDITS AMENDED RETURNS	100 MO	100.0000%	(64,704)	(129,407)	(194,111)	(194,111)	0	(194,111)
7-116										
7-117		TOTAL DEFERRED TAXES			(39,387,201)	68,148,102	28,760,901	15,076,482	0	15,076,482
7-118										
7-119		TOTAL INCOME TAXES LESS ENVIRONMENTAL TAX			50,861,808	(4,116,921)	46,744,887	23,596,471	35,534,163	59,130,634

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX								
8-010		MISC	TOTAL PLANT	53.7953%	291,544	(3,822)	287,722	154,781	0	154,781
8-011		VACATION & OTHER SAL & WAGES ALLOC	SAL & WAGES	53.3025%	(8,116,700)	2,279,244	(5,837,457)	(3,111,512)	0	(3,111,512)
8-012		ADVERTISING	100 MO	100.0000%	0	0	0	0	0	0
8-013		NUCLEAR FUEL	E1	57.0811%	0	0	0	0	0	0
8-014		TOTAL ACCT 190			(7,825,156)	2,275,421	(5,549,734)	(2,956,731)	0	(2,956,731)
8-015										
8-016	281	ACCELERATED AMORTIZATION	D1	53.3830%	0	0	0	0	0	0
8-017										
8-018	282	LIBERALIZED DEPRECIATION								
8-019		METHOD/LIFE DEPRECIATION - NON WOLF CRE	PTD W/O W.C.	53.3176%	447,429,578	(2,189,027)	445,240,549	237,391,733	0	237,391,733
8-020		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	53.3830%	154,049,623	(21,638,806)	132,410,817	70,684,832	0	70,684,832
8-021		NUCLEAR FUEL	E1	57.0811%	6,914,753	(7,203,921)	(289,168)	(165,060)	0	(165,060)
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	100.0000%	(34,939,268)	(15,820,396)	(50,759,664)	(50,759,664)	0	(50,759,664)
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0.0000%	(16,143,500)	16,143,500	0	0	0	0
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	100.0000%	0	0	0	0	0	0
8-025		TOTAL LIBERALIZED DEPRECIATION			557,311,184	(30,708,649)	526,602,535	257,151,841	0	257,151,841
8-026										
8-027		ACCUM DIT ON BASIS DIFFERENCES								
8-028		GROSS AFDC - WOLF CREEK CONSTRUCTION	100 MO	100.0000%	24,042,415	(2,849,812)	21,192,603	21,192,603	0	21,192,603
8-029		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	53.3365%	5,444,985	(691,121)	4,753,864	2,535,546	0	2,535,546
8-030		AFDC DEBT - NUCLEAR FUEL	E1	57.0811%	58,656	(68,856)	0	0	0	0
8-031		CIAC	T&D	53.2127%	(23,357,929)	683,951	(22,673,978)	(12,065,442)	0	(12,065,442)
8-032		REPAIR ALLOWANCE	T&D	53.2127%	45,453,009	(622,878)	44,830,131	23,855,335	0	23,855,335
8-033		REPAIR EXPENSE - WC	D1	53.3830%	17,319,538	261,272	17,580,808	9,385,158	0	9,385,158
8-034		REPAIR EXPENSE - PRODUCTION	D1	53.3830%	50,386,162	(3,895,733)	46,490,429	24,817,974	0	24,817,974
8-035		PENSIONS CAPITALIZED-ASSIGNED	100 MO	100.0000%	690,572	59,102	749,674	749,674	0	749,674
8-036		PENSIONS CAPITALIZED-ALLOCATED	T&D	53.2127%	0	0	0	0	0	0
8-037		PAYROLL TAX CAPITALIZED-ASSIGNED	100 MO	100.0000%	546,641	42,862	589,503	589,503	0	589,503
8-038		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	53.2127%	0	0	0	0	0	0
8-039		PROP TAX CAPITALIZED-ASSIGNED - WC	100 MO	100.0000%	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED	100 MO	100.0000%	2,873,854	(721,107)	2,152,747	2,152,747	0	2,152,747
8-041		PROP TAX CAPITALIZED-ALLOCATED - WC	D1	53.3830%	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ALLOCATED	D1	53.3830%	57,496	1,546,985	1,604,481	856,520	0	856,520
8-043		HEALTH & WELFARE CAPITALIZED	T&D	53.2127%	340,499	22,371	362,870	193,093	0	193,093
8-044		MSC0140 - STRATEGIC INITIATIVE CAP	100 MO	100.0000%	237,248	(3,110)	234,137	234,137	0	234,137
8-045		OTHER MISCELLANEOUS	TOTAL PLANT	53.7953%	27,489,809	(4,605,831)	22,883,978	12,310,502	0	12,310,502
8-046		TOTAL ACCUM DIT ON BASIS DIFFERENCES			151,592,953	(10,841,705)	140,751,247	86,807,350	0	86,807,350
8-047										
8-048		TOTAL ACCT 282			708,904,137	(41,550,355)	667,353,782	343,959,191	0	343,959,191
8-049										
8-050	255	3% INVESTMENT TAX CREDIT	100 KS	0.0000%	0	0	0	0	0	0
8-051										
8-052	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)								
8-053		PRIOR YRS DEPR ADJ & OTHER TOTAL PLANT	TOTAL PLANT	53.7953%	(13,817,640)	181,157	(13,636,484)	(7,335,786)	0	(7,335,786)
8-054		SO2 EMISSIONS & OTHER E1 ALLOC	E1	57.0811%	(26,347,040)	(3,510,796)	(29,857,836)	(17,043,173)	0	(17,043,173)
8-055		POSTRETIREMENT BEN & OTHER SAL & WAGES	SAL & WAGES	53.3025%	(23,556,333)	308,838	(23,247,496)	(12,391,503)	0	(12,391,503)
8-056		CUSTOMER DEMAND PROG & OTHER 100% MO	100 MO	100.0000%	19,278,782	6,750,431	26,030,213	26,030,213	0	26,030,213
8-057		CUSTOMER DEMAND PROG & OTHER 100% KS	100 KS	0.0000%	11,730,666	(11,730,666)	0	0	0	0
8-058		TOTAL ACCT 283 (RATEBASE ITEMS)			(32,710,564)	(8,001,038)	(40,711,603)	(10,740,249)	0	(10,740,249)
8-059										
8-060		TOTAL ACCUMULATED DEFERRED TAXES			668,368,417	(47,275,972)	621,092,445	330,262,211	0	330,262,211

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT								
11-010		STEAM								
11-011	310	LAND & LAND RIGHTS	D1	53.3830%	8,782,031	0	8,782,031	4,688,109	0	4,688,109
11-012		TOTAL ACCOUNT 310			8,782,031	0	8,782,031	4,688,109	0	4,688,109
11-013										
11-014	311	STRUCTURES & IMPROVEMENTS	D1	53.3830%	156,034,861	10,339,851	166,373,712	88,815,235	0	88,815,235
11-015		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.3830%	0	62,415,840	62,415,840	33,319,431	0	33,319,431
11-016		LEASE HOLD IMPROVEMENTS - P&M	D1	53.3830%	272,489	0	272,489	145,463	0	145,463
11-017		STRUCTURES & IMPROVEMENTS - H5	D1	53.3830%	8,923,285	0	8,923,285	4,763,515	0	4,763,515
11-018		TOTAL ACCOUNT 311			165,230,635	72,754,691	237,985,325	127,043,644	0	127,043,644
11-019										
11-020	312	BOILER PLANT EQUIPMENT	D1	53.3830%	978,896,631	83,496,553	1,062,393,185	567,137,075	0	567,137,075
11-021		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	676,167,240	676,167,240	360,958,180	0	360,958,180
11-022		UNIT TRAINS	D1	53.3830%	21,249,775	(309,825)	20,939,951	11,178,368	0	11,178,368
11-023		AQC EQUIPMENT	D1	53.3830%	134,208,119	(1,049,145)	33,158,974	17,701,246	0	17,701,246
11-024		BOILER PLANT EQUIPMENT - H5	D1	53.3830%	228,699,878	(1,129,346)	227,570,532	121,483,917	0	121,483,917
11-025		TOTAL ACCOUNT 312			1,263,054,404	757,175,478	2,020,229,881	1,078,458,787	0	1,078,458,787
11-026										
11-027	314	TURBOGENERATOR UNITS	D1	53.3830%	246,634,101	9,349,230	255,983,330	136,651,514	0	136,651,514
11-028		TURBOGENERATOR UNITS-IATAN 2	D1	53.3830%	0	208,052,800	208,052,800	111,064,772	0	111,064,772
11-029		TOTAL ACCOUNT 314			246,634,101	217,402,030	464,036,130	247,716,286	0	247,716,286
11-030										
11-031	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.3830%	114,943,352	2,681,555	117,624,908	62,791,674	0	62,791,674
11-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.3830%	0	72,818,480	72,818,480	38,872,670	0	38,872,670
11-033		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.3830%	39,396,975	(226,276)	39,170,699	20,910,484	0	20,910,484
11-034		ACC ELEC EQUIP - COMPUTERS	D1	53.3830%	14,320	0	14,320	7,644	0	7,644
11-035		TOTAL ACCOUNT 315			154,354,647	75,273,759	229,628,406	122,582,472	0	122,582,472
11-036										
11-037	316	MISC. POWER PLANT EQUIPMENT	D1	53.3830%	30,393,196	528,938	30,922,134	16,507,155	0	16,507,155
11-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	20,805,280	20,805,280	11,106,477	0	11,106,477
11-039		MISC. POWER PLANT EQUIPMENT - H5	D1	53.3830%	2,305,286	(13,898)	2,291,388	1,223,211	0	1,223,211
11-040		TOTAL ACCOUNT 316			32,698,482	21,320,320	54,018,802	28,836,843	0	28,836,843
11-041										
11-042		TOTAL STEAM PLANT			1,870,754,299	1,143,926,277	3,014,680,576	1,609,326,140	0	1,609,326,140
11-043										
11-044		NUCLEAR								
11-045	320	LAND & LAND RIGHTS	D1	53.3830%	3,411,585	0	3,411,585	1,821,205	0	1,821,205
11-046		MISSOURI GROSS AFDC	100 MO	100.0000%	0	0	0	0	0	0
11-047		TOTAL LAND & LAND RIGHTS			3,411,585	0	3,411,585	1,821,205	0	1,821,205
11-048										
11-049	321	STRUCTURES & IMPROVEMENTS	D1	53.3830%	401,480,780	12,820,313	414,401,093	221,219,627	0	221,219,627
11-050		MISSOURI GROSS AFDC	100 MO	100.0000%	19,155,650	0	19,155,650	19,155,650	0	19,155,650
11-051		TOTAL STRUCTURES & IMPROVEMENTS			420,636,431	12,820,313	433,556,744	240,375,277	0	240,375,277
11-052										
11-053	322	REACTOR PLANT EQUIPMENT	D1	53.3830%	661,070,384	(13,213,827)	647,856,557	345,845,096	0	345,845,096
11-054		MISSOURI GROSS AFDC	100 MO	100.0000%	48,355,800	0	48,355,800	48,355,800	0	48,355,800
11-055		TOTAL REACTOR PLANT EQUIPMENT			709,426,184	(13,213,827)	696,212,357	394,200,895	0	394,200,895
11-056										
11-057	323	TURBOGENERATOR UNITS	D1	53.3830%	169,358,715	(1,651,656)	167,707,059	89,527,015	0	89,527,015
11-058		MISSOURI GROSS AFDC	100 MO	100.0000%	5,843,434	0	5,843,434	5,843,434	0	5,843,434
11-059		TOTAL TURBOGENERATOR UNITS			175,202,149	(1,651,656)	173,550,493	95,370,449	0	95,370,449
11-060										
11-061	324	ACCESSORY ELECT. EQUIPMENT	D1	53.3830%	126,290,068	(3,174,499)	123,115,569	65,722,752	0	65,722,752
11-062		MISSOURI GROSS AFDC	100 MO	100.0000%	5,960,492	0	5,960,492	5,960,492	0	5,960,492
11-063		TOTAL ACCESSORY ELEC. EQUIPMENT			132,250,560	(3,174,499)	129,076,061	71,683,243	0	71,683,243
11-064										

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-065	325	MISC POWER PLANT EQUIPMENT	D1	53.3830%	71,151,281	(1,849,725)	69,301,556	38,995,232	0	38,995,232
11-066		MISSOURI GROSS AFDC	100 MO	100.0000%	1,124,246	0	1,124,246	1,124,246	0	1,124,246
11-067		TOTAL MISC POWER PLANT EQUIPMENT			72,275,527	(1,849,725)	70,425,802	38,119,477	0	38,119,477
11-068										
11-069	328	REGULATORY DISALLOWANCES								
11-070		MPSC DISALLOWANCE	D1	53.3830%	(133,978,435)	0	(133,978,435)	(71,521,673)	0	(71,521,673)
11-071		MPSC DISALLOW - NOT MO JURIS	D1	53.3830%	45,847,392	(45,847,392)	0	0	0	0
11-072		KCC DISALLOWANCE	D1	53.3830%	(121,538,425)	121,538,425	0	0	0	0
11-073		KCC DISALLOW - NOT KS JURIS	D1	53.3830%	82,350,922	(82,350,922)	0	0	0	0
11-074		MISSOURI GROSS AFDC	100 MO	100.0000%	(8,320,770)	0	(8,320,770)	(8,320,770)	0	(8,320,770)
11-075		TOTAL REGULATORY DISALLOWANCES			(135,639,316)	(6,659,869)	(142,299,205)	(79,842,443)	0	(79,842,443)
11-076										
11-077		TOTAL NUCLEAR PRODUCTION PLANT			1,377,563,119	(13,629,283)	1,363,933,836	761,728,105	0	761,728,105
11-078										
11-079		OTHER PRODUCTION PLANT - CT								
11-080	340	LAND - CT	D1	53.3830%	1,008,931	0	1,008,931	538,598	0	538,598
11-081		LAND RIGHTS - CT	D1	53.3830%	93,269	0	93,269	49,790	0	49,790
11-082	341	STRUCTURES & IMPROVEMENTS - CT	D1	53.3830%	4,612,856	(6,933)	4,605,923	2,458,779	0	2,458,779
11-083	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	53.3830%	10,927,857	(34,667)	10,893,190	5,815,109	0	5,815,109
11-084	344	GENERATORS - CT	D1	53.3830%	272,961,620	(924,137)	272,037,483	145,221,698	0	145,221,698
11-085	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	53.3830%	21,433,517	(93,863)	21,339,654	11,391,742	0	11,391,742
11-086	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	53.3830%	0	0	0	0	0	0
11-087		TOTAL OTHER PRODUCTION PLANT - CT			311,038,051	(1,059,600)	309,978,451	165,475,715	0	165,475,715
11-088										
11-089		OTHER PRODUCTION PLANT - WIND								
11-090	340	LAND - WIND	D1	53.3830%	0	0	0	0	0	0
11-091		LAND RIGHTS - WIND	D1	53.3830%	0	0	0	0	0	0
11-092	341	STRUCTURES & IMPROVEMENTS - WIND	D1	53.3830%	3,431,501	0	3,431,501	1,831,837	0	1,831,837
11-093	344	GENERATORS - WIND	D1	53.3830%	154,282,799	0	154,282,799	82,360,746	0	82,360,746
11-094	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	53.3830%	128,321	0	128,321	68,502	0	68,502
11-095	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	53.3830%	0	0	0	0	0	0
11-096		TOTAL OTHER PRODUCTION PLANT - WIND			157,842,621	0	157,842,621	84,261,085	0	84,261,085
11-097										
11-098		TOTAL PRODUCTION PLANT			3,717,188,090	1,129,237,394	4,846,435,484	2,620,791,045	0	2,620,791,045
11-099										
11-100		TRANSMISSION PLANT								
11-101	350	LAND AND LAND RIGHTS								
11-102		LAND								
11-103		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,101	0	2,101	2,101	0	2,101
11-104		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	25,694	0	25,694	0	0	0
11-105		RADIAL LINES - MO	100 MO	100.0000%	4,972	0	4,972	4,972	0	4,972
11-106		ALLOCATED TRANSMISSION	D1	53.3830%	1,551,818	0	1,551,818	828,406	0	828,406
11-107		TOTAL LAND			1,584,585	0	1,584,585	835,480	0	835,480
11-108		LAND RIGHTS								
11-109		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	192,727	0	192,727	192,727	0	192,727
11-110		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	643,031	0	643,031	0	0	0
11-111		RADIAL LINES - MO	100 MO	100.0000%	335,723	0	335,723	335,723	0	335,723
11-112		RADIAL LINES - KS	100 KS	0.0000%	1,011,120	0	1,011,120	0	0	0
11-113		ALLOCATED TRANSMISSION	D1	53.3830%	20,950,798	0	20,950,798	11,184,159	0	11,184,159
11-114		TOTAL LAND RIGHTS			23,133,399	0	23,133,399	11,712,609	0	11,712,609
11-115		TOTAL ACCT 350			24,717,984	0	24,717,984	12,548,089	0	12,548,089
11-116										
11-117	352	STRUCTURES AND IMPROVEMENTS								
11-118		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,317	0	2,317	2,317	0	2,317
11-119		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	32,074	0	32,074	0	0	0
11-120		ALLOCATED TRANSMISSION	D1	53.3830%	4,697,882	(57,854)	4,640,028	2,476,985	0	2,476,985

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11-121		SUBTOTAL			4,732,273	(57,854)	4,674,419	2,479,302	0	2,479,302
11-122		MO GROSS AFDC	100 MO	100.0000%	15,694	0	15,694	15,694	0	15,694
11-123		TOTAL ACCT 352			4,747,967	(57,854)	4,690,113	2,494,996	0	2,494,996
11-124										
11-125	353	STATION EQUIPMENT								
11-126		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	2,311,107	0	2,311,107	2,311,107	0	2,311,107
11-127		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	9,151,969	0	9,151,969	0	0	0
11-128		RADIAL LINES - KS	100 KS	0.0000%	230,213	0	230,213	0	0	0
11-129		ALLOCATED TRANSMISSION	D1	53.3830%	111,978,633	10,863,090	122,841,723	65,576,565	0	65,576,565
11-130		SUBTOTAL			123,671,922	10,863,090	134,535,011	67,887,671	0	67,887,671
11-131		MO GROSS AFDC	100 MO	100.0000%	558,231	0	558,231	558,231	0	558,231
11-132		STATION EQUIP - COMMUN EQUIP	D1	53.3830%	7,743,054	(20,013)	7,723,041	4,122,789	0	4,122,789
11-133		TOTAL ACCT 353			131,973,207	10,843,076	142,816,283	72,568,691	0	72,568,691
11-134										
11-135	354	TOWERS AND FIXTURES								
11-136		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	10,400	0	10,400	10,400	0	10,400
11-137		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	0	0	0	0	0	0
11-138		ALLOCATED TRANSMISSION	D1	53.3830%	4,058,497	(34,323)	4,024,174	2,148,224	0	2,148,224
11-139		TOTAL ACCT 354			4,068,897	(34,323)	4,034,574	2,158,624	0	2,158,624
11-140										
11-141	355	POLES AND FIXTURES								
11-142		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	6,028,590	0	6,028,590	6,028,590	0	6,028,590
11-143		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	11,024,404	0	11,024,404	0	0	0
11-144		RADIAL LINES - MO	100 MO	100.0000%	1,343,618	0	1,343,618	1,343,618	0	1,343,618
11-145		RADIAL LINES - KS	100 KS	0.0000%	2,941,899	0	2,941,899	0	0	0
11-146		ALLOCATED TRANSMISSION	D1	53.3830%	82,505,013	19,988,214	102,493,227	54,713,932	0	54,713,932
11-147		SUBTOTAL			103,843,524	19,988,214	123,831,738	62,086,141	0	62,086,141
11-148		MO GROSS AFDC	100 MO	100.0000%	3,506	0	3,506	3,506	0	3,506
11-149		TOTAL ACCT 355			103,847,030	19,988,214	123,835,244	62,089,647	0	62,089,647
11-150										
11-151	356	OVERHEAD CONDUCTORS AND DEVICES								
11-152		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	5,051,619	0	5,051,619	5,051,619	0	5,051,619
11-153		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	9,716,698	0	9,716,698	0	0	0
11-154		RADIAL LINES - MO	100 MO	100.0000%	1,059,446	0	1,059,446	1,059,446	0	1,059,446
11-155		RADIAL LINES - KS	100 KS	0.0000%	3,458,064	0	3,458,064	0	0	0
11-156		ALLOCATED TRANSMISSION	D1	53.3830%	74,328,497	21,187,555	95,516,052	50,989,309	0	50,989,309
11-157		SUBTOTAL			93,614,324	21,187,555	114,801,879	57,100,374	0	57,100,374
11-158		MO GROSS AFDC	100 MO	100.0000%	2,552	0	2,552	2,552	0	2,552
11-159		TOTAL ACCT 356			93,616,876	21,187,555	114,804,431	57,102,926	0	57,102,926
11-160										
11-161	357	UNDERGROUND CONDUIT								
11-162		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	0	0	0	0	0	0
11-163		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	152,769	0	152,769	0	0	0
11-164		ALLOCATED TRANSMISSION	D1	53.3830%	3,080,287	(31,454)	3,048,833	1,627,558	0	1,627,558
11-165		TOTAL ACCT 357			3,233,056	(31,454)	3,201,602	1,627,558	0	1,627,558
11-166										
11-167	358	UNDERGROUND CONDUCTORS & DEVICES								
11-168		SUB-TRANSMISSION ASSETS - MO	100 MO	100.0000%	0	0	0	0	0	0
11-169		SUB-TRANSMISSION ASSETS - KS	100 KS	0.0000%	77,193	0	77,193	0	0	0
11-170		ALLOCATED TRANSMISSION	D1	53.3830%	2,822,718	(180,781)	2,631,937	1,405,006	0	1,405,006
11-171		TOTAL ACCT 358			2,899,911	(180,781)	2,709,130	1,405,006	0	1,405,006
11-172										
11-173		TOTAL TRANSMISSION PLANT			369,104,927	61,704,433	420,809,360	211,995,536	0	211,995,536
11-174										
11-175		DISTRIBUTION PLANT								
11-176	360	LAND & LAND RIGHTS								

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11-177		LAND (NON-DEPRECIABLE)								
11-178		MISSOURI	100 MO	100.0000%	3,618,938	0	3,618,938	3,618,938	0	3,618,938
11-179		KANSAS	100 KS	0.0000%	4,586,731	0	4,586,731	0	0	0
11-180		TOTAL LAND			8,205,669	0	8,205,669	3,618,938	0	3,618,938
11-181										
11-182		LAND RIGHTS								
11-183		MISSOURI (DEPRECIABLE)	100 MO	100.0000%	9,676,655	0	9,676,655	9,676,655	0	9,676,655
11-184		KANSAS (NON-DEPRECIABLE)	100 KS	0.0000%	6,912,534	0	6,912,534	0	0	0
11-185		TOTAL LAND RIGHTS			16,589,190	0	16,589,190	9,676,655	0	9,676,655
11-186										
11-187		TOTAL ACCT 360			24,794,858	0	24,794,858	13,295,593	0	13,295,593
11-188										
11-189	361	STRUCTURES & IMPROVEMENTS								
11-190		MISSOURI	100 MO	100.0000%	5,912,513	(70,105)	5,842,407	5,842,407	0	5,842,407
11-191		KANSAS	100 KS	0.0000%	5,552,852	(65,841)	5,487,011	0	0	0
11-192		TOTAL ACCOUNT 361			11,465,365	(135,946)	11,329,419	5,842,407	0	5,842,407
11-193										
11-194	362	STATION EQUIPMENT								
11-195		MISSOURI	100 MO	100.0000%	88,008,705	(1,260,555)	86,748,150	86,748,150	0	86,748,150
11-196		KANSAS	100 KS	0.0000%	68,648,554	(983,258)	67,665,296	0	0	0
11-197		SUBTOTAL ACCOUNT 362			156,657,258	(2,243,813)	154,413,445	86,748,150	0	86,748,150
11-198										
11-199		STATION EQUIP - COMMUN EQUIP								
11-200		MISSOURI	100 MO	100.0000%	2,211,439	0	2,211,439	2,211,439	0	2,211,439
11-201		KANSAS	100 KS	0.0000%	1,865,361	0	1,865,361	0	0	0
11-202		TOTAL STATION EQUIP - COMMUN EQUIP			4,076,800	0	4,076,800	2,211,439	0	2,211,439
11-203										
11-204		TOTAL ACCOUNT 362			160,734,058	(2,243,813)	158,490,246	88,959,589	0	88,959,589
11-205										
11-206	364	POLES, TOWERS, & FIXTURES								
11-207		MISSOURI	100 MO	100.0000%	133,243,633	8,430,115	141,673,749	141,673,749	0	141,673,749
11-208		KANSAS	100 KS	0.0000%	114,519,983	7,245,499	121,765,482	0	0	0
11-209		TOTAL ACCOUNT 364			247,763,616	15,675,615	263,439,231	141,673,749	0	141,673,749
11-210										
11-211	365	OVERHEAD CONDUCTORS & DEVICES								
11-212		MISSOURI	100 MO	100.0000%	109,247,424	6,676,334	115,923,758	115,923,758	0	115,923,758
11-213		KANSAS	100 KS	0.0000%	90,726,111	5,544,459	96,270,570	0	0	0
11-214		TOTAL ACCOUNT 365			199,973,535	12,220,793	212,194,328	115,923,758	0	115,923,758
11-215										
11-216	366	UNDERGROUND CONDUIT								
11-217		MISSOURI	100 MO	100.0000%	117,096,100	4,085,218	121,181,318	121,181,318	0	121,181,318
11-218		KANSAS	100 KS	0.0000%	89,295,445	3,115,316	92,410,760	0	0	0
11-219		TOTAL ACCOUNT 366			206,391,545	7,200,533	213,592,078	121,181,318	0	121,181,318
11-220										
11-221	367	UNDERGROUND CONDUCTORS & DEV.								
11-222		MISSOURI	100 MO	100.0000%	200,324,947	9,329,874	209,654,821	209,654,821	0	209,654,821
11-223		KANSAS	100 KS	0.0000%	191,225,333	8,906,071	200,131,405	0	0	0
11-224		TOTAL ACCOUNT 367			391,550,280	18,235,946	409,786,225	209,654,821	0	209,654,821
11-225										
11-226	368	LINE TRANSFORMERS								
11-227		MISSOURI								
11-228		RECORDED IN MISSOURI	100 MO	100.0000%	32,755,849	0	32,755,849	32,755,849	0	32,755,849
11-229		ALLOCATED TO MISSOURI	100 MO	100.0000%	106,721,637	(2,591,001)	104,130,636	104,130,636	0	104,130,636
11-230		TOTAL MISSOURI			139,477,485	(2,591,001)	136,886,485	136,886,485	0	136,886,485
11-231										
11-232		KANSAS								

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11-233		RECORDED IN KANSAS	100 KS	0.0000%	21,951,041	0	21,951,041	0	0	0
11-234		ALLOCATED TO KANSAS	100 KS	0.0000%	79,172,174	(1,878,513)	77,293,661	0	0	0
11-235		TOTAL KANSAS			101,123,215	(1,878,513)	99,244,702	0	0	0
11-236										
11-237		TOTAL ACCOUNT 368			240,600,701	(4,469,514)	236,131,187	136,886,485	0	136,886,485
11-238										
11-239	369	SERVICES								
11-240		MISSOURI	100 MO	100.0000%	45,830,656	(417,371)	45,413,086	45,413,086	0	45,413,086
11-241		KANSAS	100 KS	0.0000%	42,714,065	(389,175)	42,324,890	0	0	0
11-242		TOTAL ACCOUNT 369			88,544,722	(806,746)	87,737,976	45,413,086	0	45,413,086
11-243										
11-244	370	METERS								
11-245		MISSOURI								
11-246		RECORDED IN MISSOURI	100 MO	100.0000%	16,975,153	0	16,975,153	16,975,153	0	16,975,153
11-247		ALLOCATED TO MISSOURI	100 MO	100.0000%	30,795,074	(1,099,097)	29,695,977	0	0	29,695,977
11-248		TOTAL MO METERS			47,770,227	(1,099,097)	46,671,130	46,671,130	0	46,671,130
11-249										
11-250		KANSAS								
11-251		RECORDED IN KANSAS	100 KS	0.0000%	13,667,353	0	13,667,353	0	0	0
11-252		ALLOCATED TO KANSAS	100 KS	0.0000%	26,373,381	(921,257)	25,452,124	0	0	0
11-253		TOTAL KS METERS			40,040,733	(921,257)	39,119,476	0	0	0
11-254										
11-255		TOTAL ACCOUNT 370			87,810,961	(2,020,354)	85,790,607	46,671,130	0	46,671,130
11-256										
11-257	371	INSTALLATION ON CUST.PREMISES								
11-258		MISSOURI	100 MO	100.0000%	8,182,781	(299,867)	7,882,914	7,882,914	0	7,882,914
11-259		KANSAS	100 KS	0.0000%	3,288,953	(120,527)	3,168,425	0	0	0
11-260		TOTAL ACCOUNT 371			11,471,734	(420,394)	11,051,340	7,882,914	0	7,882,914
11-261										
11-262	373	STREET LIGHTS & SIGNAL SYSTEMS								
11-263		MISSOURI	100 MO	100.0000%	9,183,436	(409,769)	8,773,667	8,773,667	0	8,773,667
11-264		KANSAS	100 KS	0.0000%	26,191,804	(1,168,690)	25,023,114	0	0	0
11-265		TOTAL ACCOUNT 373			35,375,240	(1,578,459)	33,796,781	8,773,667	0	8,773,667
11-266										
11-267		TOTAL DISTRIBUTION PLANT			1,706,476,614	41,657,661	1,748,134,275	942,158,517	0	942,158,517
11-268										
11-269		TOTAL TRANS & DIST. PLANT			2,075,581,541	93,362,094	2,168,943,635	1,154,154,053	0	1,154,154,053
11-270										
11-271		TOTAL PROD, TRANS & DIST PLANT			5,792,779,631	1,222,599,488	7,015,379,119	3,774,945,098	0	3,774,945,098
11-272										
11-273		GENERAL PLANT								
11-274	389	LAND AND LAND RIGHTS	PTD	53.8096%	2,326,521	0	2,326,521	1,251,891	0	1,251,891
11-275	390	STRUCTURES AND IMPROVEMENTS	PTD	53.8096%	62,791,280	7,386,758	70,178,039	37,762,498	0	37,762,498
11-276		LEASEHOLD IMPROVEMENTS	PTD	53.8096%	27,811,201	(20,495)	27,790,706	14,954,059	0	14,954,059
11-277		TOTAL ACCT 390			90,602,482	7,366,263	97,968,745	52,716,557	0	52,716,557
11-278	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8096%	18,899,894	782,905	19,682,799	10,580,467	0	10,580,467
11-279		OFFICE FURNITURE & EQUIPMENT - COMPUTEF	PTD	53.8096%	118,095	(25,752)	92,343	49,689	0	49,689
11-280	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2127%	609,139	147,365	756,504	402,556	0	402,556
11-281		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2127%	13,235,224	3,201,901	16,437,124	8,746,842	0	8,746,842
11-282		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2127%	24,490,252	5,924,747	30,414,999	16,184,650	0	16,184,650
11-283		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2127%	1,707,501	0	1,707,501	908,608	0	908,608
11-284		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2127%	1,469,323	0	1,469,323	781,867	0	781,867
11-285	393	STORES EQUIPMENT	PTD	53.8096%	957,422	(123,424)	833,998	448,771	0	448,771
11-286	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	53.8096%	3,834,051	(752,197)	3,081,854	1,658,332	0	1,658,332
11-287	395	LABORATORY EQUIPMENT	PTD	53.8096%	5,561,648	(581,290)	4,980,358	2,879,909	0	2,879,909
11-288	396	POWER OPERATED EQUIPMENT	T&D	53.2127%	15,666,940	(1,738,922)	13,928,018	7,411,478	0	7,411,478

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11-289	397	COMMUNICATIONS EQUIPMENT								
11-290		ALLOCATED	T&D	53.2127%	107,969,091	(5,963,776)	102,005,315	54,279,810	0	54,279,810
11-291		MO GROSS AFDC	100 MO	100.0000%	9,280	0	9,280	9,280	0	9,280
11-292		TOTAL ACCT 397			107,978,371	(5,963,776)	102,014,595	54,289,089	0	54,289,089
11-293	398	MISCELLANEOUS EQUIPMENT	PTD	53.8096%	470,130	(50,668)	419,462	225,711	0	225,711
11-294	399	OTHER TANGIBLE PROPERTY	100 MO	100.0000%	0	0	0	0	0	0
11-295										
11-296		TOTAL GENERAL PLANT			287,926,992	8,167,153	296,094,145	158,338,218	0	158,338,218
11-297										
11-298		INTANGIBLE PLANT								
11-299	301	ORGANIZATION	PTD	53.8098%	72,186	0	72,186	38,843	0	38,843
11-300	302	FRANCHISES & CONSENTS								
11-301		MISSOURI	100 MO	100.0000%	22,937	0	22,937	22,937	0	22,937
11-302		OTHER	TRAN PLANT	50.3780%	0	0	0	0	0	0
11-303		TOTAL ACCOUNT 302			22,937	0	22,937	22,937	0	22,937
11-304										
11-305	303	MISC. INTANGIBLE PLANT								
11-306		5-YR SOFTWARE								
11-307		CUSTOMER RELATED	C2	53.1309%	27,204,971	0	27,204,971	14,454,241	0	14,454,241
11-308		ENERGY RELATED	E1	57.0811%	8,991,935	0	8,991,935	5,132,693	0	5,132,693
11-309		DEMAND RELATED	D1	53.3830%	36,922,910	7,870,322	44,793,232	23,911,959	0	23,911,959
11-310		CORPORATE SOFTWARE	SAL & WAGES	53.3025%	18,080,385	0	18,080,385	9,637,302	0	9,637,302
11-311		TRANSMISSION RELATED	D1	53.3830%	3,716,152	0	3,716,152	1,983,792	0	1,983,792
11-312		TOTAL 5-YR SOFTWARE			94,916,352	7,870,322	102,786,674	55,119,988	0	55,119,988
11-313										
11-314		10-YR SOFTWARE								
11-315		CUSTOMER RELATED	C2	53.1309%	38,599,671	0	38,599,671	20,508,346	0	20,508,346
11-316		ENERGY RELATED	E1	57.0811%	11,433,706	0	11,433,706	6,526,482	0	6,526,482
11-317		TOTAL 10-YR SOFTWARE			50,033,376.66	0	50,033,377	27,034,828	0	27,034,828
11-318										
11-319		INTANGIBLE ACC EQUIP (LIKE 312)	D1	53.3830%	34,980	0	34,980	18,674	0	18,674
11-320		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D1	53.3830%	2,033,436	0	2,033,436	1,085,509	0	1,085,509
11-321		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	T&D	53.2127%	8,365	0	8,365	4,451	0	4,451
11-322										
11-323		TOTAL MISC. INTANGIBLE PLANT			147,026,511	7,870,322	154,896,833	83,263,450	0	83,263,450
11-324										
11-325		TOTAL INTANGIBLE PLANT			147,121,634	7,870,322	154,991,956	83,325,230	0	83,325,230
11-326										
11-327		ELECTRIC ACQUISITION ADJUSTMENT	D1	53.3830%	0	0	0	0	0	0
11-328										
11-329		TOTAL ELECTRIC PLANT IN SERVICE			6,227,828,257	1,238,636,963	7,466,465,219	4,016,606,546	0	4,016,606,546
11-330										
11-331										
11-332										
11-333										
11-334										
11-335		RECAPS FOR TAX ALLOCATIONS:								
11-336		PRODUCTION PLANT	TSFR 11-098		3,717,198,090	1,129,237,384	4,846,435,484	2,620,791,045	0	2,620,791,045
11-337		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	(13,629,283)	1,363,933,836	761,728,105	0	761,728,105
11-338		PRODUCTION PLANT W/O WOLF CREEK			2,339,634,971	1,142,866,677	3,482,501,648	1,859,062,940	0	1,859,062,940
11-339										
11-340		TOTAL ELECTRIC PLANT	TSFR 11-329		6,227,828,257	1,238,636,963	7,466,465,219	4,016,606,546	0	4,016,606,546
11-341		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	(13,629,283)	1,363,933,836	761,728,105	0	761,728,105
11-342		TOTAL ELECTRIC PLANT W/O WOLF CRK			4,850,265,138	1,252,268,246	6,102,531,384	3,254,878,441	0	3,254,878,441
11-343										
11-344		PROD., TRANS., AND DIST.	TSFR 11-271		5,792,779,831	1,222,599,488	7,015,379,119	3,774,945,098	0	3,774,945,098

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11-345		LESS: WOLF CREEK	TSFR 11-077		1,377,563,119	(13,828,283)	1,363,933,838	761,728,105	0	761,728,105
11-346		PTD W/O WOLF CREEK			4,415,216,512	1,236,228,771	5,651,445,283	3,013,218,993	0	3,013,218,993
11-347										
11-348		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-329		6,227,828,257	1,238,636,963	7,466,465,219	4,016,606,546	0	4,016,606,546
11-349		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-188		2,763,103,252	(11,949,616)	2,751,153,636	1,517,382,643	0	1,517,382,643
11-350		NET PLANT			3,464,725,005	1,250,586,579	4,715,311,584	2,499,223,903	0	2,499,223,903
11-351										
11-352		SUBTOTAL PROD., TRANS., DIST., & GEN			6,080,706,623	1,230,766,641	7,311,473,263	3,933,281,316	0	3,933,281,316

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12-009		PRODUCTION								
12-010		STEAM PRODUCTION								
12-011	311	STRUCTURES & IMPROVEMENTS	D1	53.3830%	51,589,988	2,393,055	53,983,043	28,817,754	0	28,817,754
12-012		STRUCTURES & IMPROVEMENTS-IATAN 2	D1	53.3830%	0	86,082	86,082	45,953	0	45,953
12-013		LEASE HOLD IMPROVEMENTS - P&M	D1	53.3830%	242,598	39,892	282,490	150,801	0	150,801
12-014		STRUCTURES & IMPROVEMENTS - H5	D1	53.3830%	7,901,134	92,353	7,993,488	4,267,161	0	4,267,161
12-015		TOTAL ACCOUNT 311			59,733,720	2,611,383	62,345,102	33,281,670	0	33,281,670
12-016										
12-017	312	BOILER PLANT EQUIPMENT	D1	53.3830%	372,518,515	3,563,238	376,081,753	200,763,823	0	200,763,823
12-018		BOILER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	1,022,710	1,022,710	545,953	0	545,953
12-019		UNIT TRAINS	D1	53.3830%	3,408,732	(172,375)	3,236,358	1,727,684	0	1,727,684
12-020		AQC EQUIPMENT	D1	53.3830%	61,914,851	(17,207,230)	44,707,622	23,866,258	0	23,866,258
12-021		BOILER PLANT EQUIPMENT - H5	D1	53.3830%	196,199,062	316,305	196,515,367	104,905,747	0	104,905,747
12-022		TOTAL ACCOUNT 312			634,041,160	(12,477,352)	621,563,809	331,809,245	0	331,809,245
12-023										
12-024	314	TURBOGENERATOR UNITS	D1	53.3830%	99,731,624	17,432,179	117,163,803	62,545,522	0	62,545,522
12-025		TURBOGENERATOR UNITS-IATAN 2	D1	53.3830%	0	271,336	271,336	144,847	0	144,847
12-026		TOTAL ACCOUNT 314			99,731,624	17,703,514	117,435,139	62,690,369	0	62,690,369
12-027										
12-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	53.3830%	38,288,316	4,309,078	42,597,394	22,739,756	0	22,739,756
12-029		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	D1	53.3830%	0	98,002	98,002	52,316	0	52,316
12-030		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	53.3830%	33,366,759	175,278	33,544,037	17,906,805	0	17,906,805
12-031		ACC ELEC EQUIP - COMPUTERS	D1	53.3830%	3,065	1,531	4,596	2,453	0	2,453
12-032		TOTAL ACCOUNT 315			71,680,140	4,583,889	76,244,028	40,701,330	0	40,701,330
12-033										
12-034	316	MISC POWER PLANT EQUIPMENT	D1	53.3830%	13,610,098	(404,664)	13,205,433	7,049,453	0	7,049,453
12-035		MISC POWER PLANT EQUIPMENT-IATAN 2	D1	53.3830%	0	30,341	30,341	16,197	0	16,197
12-036		MISC POWER PLANT EQUIPMENT - H5	D1	53.3830%	1,983,216	(1,030)	1,982,186	1,058,150	0	1,058,150
12-037		TOTAL ACCOUNT 316			15,593,313	(375,353)	15,217,960	8,123,800	0	8,123,800
12-038										
12-039		TOTAL STEAM PRODUCTION			880,759,958	12,046,081	892,806,038	476,606,413	0	476,606,413
12-040										
12-041		NUCLEAR PRODUCTION								
12-042	321	STRUCTURES & IMPROVEMENTS	D1	53.3830%	231,108,110	4,085,923	235,194,033	125,553,569	0	125,553,569
12-043		MISSOURI GROSS AFDC	100 MO	100.0000%	11,149,821	(118,571)	11,031,050	11,031,050	0	11,031,050
12-044		TOTAL STRUCTURES & IMPROVEMENTS			242,257,931	3,967,351	246,225,082	136,584,618	0	136,584,618
12-045										
12-046	322	REACTOR PLANT EQUIPMENT	D1	53.3830%	347,951,655	(2,977,399)	344,974,256	184,157,516	0	184,157,516
12-047		MISSOURI GROSS AFDC	100 MO	100.0000%	28,640,749	(113,686)	28,527,064	28,527,064	0	28,527,064
12-048		MISSOURI 40YR->60YR AMORT	100 MO	100.0000%	0	14,591,667	14,591,667	14,591,667	0	14,591,667
12-049		TOTAL REACTOR PLANT EQUIPMENT			376,592,404	11,500,583	388,092,986	227,276,247	0	227,276,247
12-050										
12-051	323	TURBOGENERATOR UNITS	D1	53.3830%	111,599,954	585,211	112,185,165	59,887,777	0	59,887,777
12-052		MISSOURI GROSS AFDC	100 MO	100.0000%	5,251,373	19,200	5,270,573	5,270,573	0	5,270,573
12-053		TOTAL TURBOGENERATOR UNITS			116,851,327	604,411	117,455,738	65,158,350	0	65,158,350
12-054										
12-055	324	ACCESSORY ELECTRIC EQUIPMENT	D1	53.3830%	58,243,241	(1,444,018)	56,799,223	30,321,114	0	30,321,114
12-056		MISSOURI GROSS AFDC	100 MO	100.0000%	2,987,006	(17,464)	2,969,542	2,969,542	0	2,969,542
12-057		TOTAL ACCESSORY ELECT EQUIP			61,230,247	(1,461,482)	59,768,765	33,290,657	0	33,290,657
12-058										
12-059	325	MISCELLANEOUS POWER PLANT EQUIP	D1	53.3830%	19,330,991	(347,991)	18,983,001	10,133,690	0	10,133,690
12-060		MISSOURI GROSS AFDC	100 MO	100.0000%	522,821	14,657	537,479	537,479	0	537,479
12-061		TOTAL MISC POWER PLANT EQUIP			19,853,813	(333,333)	19,520,479	10,671,169	0	10,671,169
12-062										
12-063	328	REGULATORY DISALLOWANCES								
12-064		MPSC DISALLOWANCE	D1	53.3830%	(70,224,265)	190,128	(70,034,137)	(37,386,305)	0	(37,386,305)

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12-065		MPSC DISALLOW - NOT MO JURIS	D1	53.3830%	24,032,760	(24,032,760)	0	0	0	0
12-066		KCC DISALLOWANCE	D1	53.3830%	(61,357,795)	61,357,795	0	0	0	0
12-067		KCC DISALLOW - NOT KS JURIS	D1	53.3830%	43,538,281	(43,538,281)	0	0	0	0
12-068		MISSOURI GROSS AFDC	100 MO	100.0000%	(4,977,032)	12,193	(4,964,839)	(4,964,839)	0	(4,964,839)
12-069		PRE-1988 RESERVE	D1	53.3830%	(10,471,390)	385,384	(10,086,006)	(5,384,210)	0	(5,384,210)
12-070		TOTAL REGULATORY DISALLOWANCES			(79,459,441)	(5,625,541)	(85,084,982)	(47,735,354)	0	(47,735,354)
12-071										
12-072		TOTAL NUCLEAR PRODUCTION			737,326,081	8,651,988	745,978,069	425,245,687	0	425,245,687
12-073										
12-074		OTHER PRODUCTION PLANT - CT								
12-075	340	LAND & LAND RIGHTS - CT	D1	53.3830%	4,316	4,124	8,440	4,506	0	4,506
12-076	341	STRUCTURES & IMPROVEMENTS - CT	D1	53.3830%	911,466	186,339	1,107,804	591,379	0	591,379
12-077	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	53.3830%	3,670,949	460,776	4,131,726	2,205,638	0	2,205,638
12-078	344	GENERATORS - CT	D1	53.3830%	106,189,641	2,990,288	109,189,929	58,268,831	0	58,268,831
12-079	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	53.3830%	10,504,617	585,078	11,089,695	5,920,009	0	5,920,009
12-080	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	53.3830%	0	0	0	0	0	0
12-081		TOTAL OTHER PRODUCTION PLANT - CT			121,280,988	4,236,606	125,527,594	67,010,363	0	67,010,363
12-082										
12-083		OTHER PRODUCTION PLANT - WIND								
12-084	340	LAND & LAND RIGHTS - WIND	D1	53.3830%	0	0	0	0	0	0
12-085	341	STRUCTURES & IMPROVEMENTS - WIND	D1	53.3830%	628,332	171,630	699,962	373,661	0	373,661
12-086	344	GENERATORS - WIND	D1	53.3830%	25,029,095	7,654,625	32,683,720	17,447,542	0	17,447,542
12-087	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	53.3830%	12,030	6,416	18,446	9,847	0	9,847
12-088	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	53.3830%	0	0	0	0	0	0
12-089		TOTAL OTHER PRODUCTION PLANT - WIND			25,669,458	7,832,671	33,402,129	17,831,050	0	17,831,050
12-090										
12-091		SUBTOTAL PRODUCTION			1,764,946,484	32,787,346	1,797,713,830	986,693,512	0	986,693,512
12-092		PROD-RETIREMENT WORK IN PROGRESS	D1	53.3830%	(6,727,619)	(3,708,499)	(10,436,117)	(5,571,110)	0	(5,571,110)
12-093		TOTAL PRODUCTION			1,758,218,866	29,078,848	1,787,277,713	981,122,402	0	981,122,402
12-094										
12-095		TRANSMISSION								
12-096	350	LAND RIGHTS	D1	53.3830%	4,859,292	2,327,713	7,187,004	3,836,637	0	3,836,637
12-097		TOTAL ACCOUNT 350			4,859,292	2,327,713	7,187,004	3,836,637	0	3,836,637
12-098										
12-099	352	STRUCTURES AND IMPROVEMENTS	352 SUB	53.3830%	1,709,046	(290,863)	1,418,183	757,068	0	757,068
12-100		MO GROSS AFDC	100 MO	100.0000%	3,811	213	4,025	4,025	0	4,025
12-101		TOTAL ACCOUNT 352			1,712,857	(290,649)	1,422,208	761,093	0	761,093
12-102										
12-103	353	STATION EQUIPMENT	353 SUB	53.3830%	49,653,425	(5,289,441)	44,363,984	23,682,814	0	23,682,814
12-104		MO GROSS AFDC	100 MO	100.0000%	322,896	12,504	335,400	335,400	0	335,400
12-105		STATION EQUIP - COMMUN EQUIP	D1	53.3830%	1,366,863	(610,073)	756,790	403,997	0	403,997
12-106		TOTAL ACCOUNT 353			51,343,184	(5,887,010)	45,456,174	24,422,211	0	24,422,211
12-107										
12-108	354	TOWERS AND FIXTURES	354	53.5031%	3,790,467	(225,757)	3,564,709	1,907,231	0	1,907,231
12-109		TOTAL ACCOUNT 354			3,790,467	(225,757)	3,564,709	1,907,231	0	1,907,231
12-110										
12-111	355	POLES AND FIXTURES	355 SUB	50.1375%	55,584,850	(1,765,073)	53,819,777	26,983,892	0	26,983,892
12-112		MO GROSS AFDC	100 MO	100.0000%	2,969	126	3,095	3,095	0	3,095
12-113		TOTAL ACCOUNT 355			55,587,819	(1,784,947)	53,822,872	26,986,987	0	26,986,987
12-114										
12-115	356	OVERHEAD COND. & DEVICES	356 SUB	49.7382%	47,344,122	(679,253)	46,664,869	23,210,260	0	23,210,260
12-116		MO GROSS AFDC	100 MO	100.0000%	1,252	79	1,331	1,331	0	1,331
12-117		TOTAL ACCOUNT 356			47,345,373	(679,174)	46,666,199	23,211,591	0	23,211,591
12-118										
12-119	357	UNDERGROUND CONDUIT	357	50.8357%	1,987,174	(190,086)	1,797,088	913,563	0	913,563
12-120		TOTAL ACCOUNT 357			1,987,174	(190,086)	1,797,088	913,563	0	913,563

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12-121										
12-122	358	UNDERGROUND COND. & DEVICES	358	51.8619%	2,146,353	65,233	2,211,586	1,146,971	0	1,146,971
12-123		TOTAL ACCT 358			2,146,353	65,233	2,211,586	1,146,971	0	1,146,971
12-124										
12-125		SUBTOTAL TRANSMISSION			168,772,518	(6,644,677)	162,127,841	83,186,283	0	83,186,283
12-126		TRANSMISSION RWIP	TRAN RESERVE	51.3091%	(312,469)	(221,494)	(533,963)	(273,972)	0	(273,972)
12-127		TOTAL TRANSMISSION			168,460,050	(6,866,172)	161,593,878	82,912,312	0	82,912,312
12-128										
12-129		DISTRIBUTION								
12-130	360	LAND RIGHTS	360 LR	58.3311%	3,847,220	2,579,677	6,426,897	3,748,879	0	3,748,879
12-131	361	STRUCTURES & IMPROVEMENTS	361	51.5685%	5,044,233	623,076	5,667,309	2,922,544	0	2,922,544
12-132										
12-133	362	STATION EQUIPMENT	362 SUB	58.1791%	58,146,558	(3,087,814)	55,058,744	30,931,531	0	30,931,531
12-134		STATION EQUIP - COMMUN EQUIP	362 COM	54.2445%	1,368,913	(295,479)	1,073,434	582,279	0	582,279
12-135		TOTAL ACCT 362			59,515,471	(3,383,293)	56,132,178	31,513,809	0	31,513,809
12-136										
12-137	364	POLES, TOWERS, & FIXTURES	364	53.7785%	132,478,756	10,169,471	142,648,227	76,714,121	0	76,714,121
12-138	365	OH. COND. & DEVICES	365	54.6309%	83,617,083	(8,274,584)	75,342,499	30,234,128	0	30,234,128
12-139	366	UG. CONDUIT	366	56.7349%	38,647,449	(4,728,288)	31,921,160	18,110,448	0	18,110,448
12-140	367	UG COND. & DEVICES	367	51.1620%	99,889,507	(35,022,339)	64,867,168	33,187,339	0	33,187,339
12-141	368	LINE TRANSFORMERS	368	57.9705%	112,593,080	(5,329,753)	107,263,306	62,181,100	0	62,181,100
12-142	369	SERVICES	369	51.7589%	41,352,707	3,697,007	45,049,715	23,317,686	0	23,317,686
12-143	370	METERS	370	54.4012%	53,656,258	7,104,267	60,760,525	33,054,462	0	33,054,462
12-144	371	INSTALLATION ON CUSTOMER PREMISES	371	71.3299%	12,316,008	(121,457)	12,194,551	8,698,366	0	8,698,366
12-145	373	STREET LIGHTING	373	26.9601%	8,254,123	1,110,217	9,364,341	2,430,889	0	2,430,889
12-146										
12-147		SUBTOTAL DISTRIBUTION			629,211,874	(31,573,999)	597,637,876	326,113,873	0	326,113,873
12-148		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	54.5671%	(1,722,125)	(2,509,530)	(4,231,655)	(2,309,093)	0	(2,309,093)
12-149		TOTAL DISTRIBUTION			627,489,749	(34,083,528)	593,406,221	323,804,780	0	323,804,780
12-150										
12-151		GENERAL PLANT								
12-152	389	LAND RIGHTS	PTD	53.8096%	0	0	0	0	0	0
12-153										
12-154	390	STRUCTURES & IMPROVEMENTS	PTD	53.8096%	17,730,082	2,554,962	20,285,044	10,915,294	0	10,915,294
12-155		LEASEHOLD IMPROVEMENTS	PTD	53.8096%	2,438,665	1,086,950	3,525,614	1,897,118	0	1,897,118
12-156		TOTAL ACCT 390			20,168,746	3,641,912	23,810,658	12,812,412	0	12,812,412
12-157										
12-158	391	OFFICE FURNITURE & EQUIPMENT	PTD	53.8096%	8,760,583	1,977,548	10,738,132	4,701,951	0	4,701,951
12-159		OFFICE FURNITURE & EQUIPMENT - COMPUTEF	PTD	53.8096%	23,178	(14,373)	8,805	4,738	0	4,738
12-160	392	TRANSPORTATION EQUIP - AUTO'S	T&D	53.2127%	318,255	(172,249)	146,006	77,694	0	77,694
12-161		TRANSPORTATION EQUIP - LIGHT TRUCKS	T&D	53.2127%	2,270,158	(862,182)	1,407,976	749,222	0	749,222
12-162		TRANSPORTATION EQUIP - HEAVY TRUCKS	T&D	53.2127%	5,257,576	(2,157,823)	3,099,753	1,649,463	0	1,649,463
12-163		TRANSPORTATION EQUIP - TRACTORS	T&D	53.2127%	255,202	42,192	297,395	158,252	0	158,252
12-164		TRANSPORTATION EQUIP - TRAILERS	T&D	53.2127%	752,197	(32,887)	719,310	382,765	0	382,765
12-165	393	STORES EQUIPMENT	PTD	53.8096%	508,644	(75,939)	432,706	232,837	0	232,837
12-166	394	TOOLS, SHOP & GARAGE EQ.	PTD	53.8096%	2,240,846	(883,560)	1,377,285	741,111	0	741,111
12-167	395	LABORATORY EQUIPMENT	PTD	53.8096%	2,640,025	(248,662)	2,391,362	1,286,782	0	1,286,782
12-168	396	POWER OPERATED EQUIPMENT	T&D	53.2127%	3,150,180	(698,609)	2,451,571	1,304,548	0	1,304,548
12-169										
12-170	397	COMMUNICATIONS EQUIPMENT	T&D	53.2127%	21,168,790	(14,129,784)	7,039,006	3,745,647	0	3,745,647
12-171		MO GROSS AFDC	100 MO	100.0000%	2,300	232	2,532	2,532	0	2,532
12-172		TOTAL ACCOUNT 397			21,171,090	(14,129,552)	7,041,538	3,748,179	0	3,748,179
12-173										
12-174	398	MISCELLANEOUS EQUIPMENT	PTD	53.8096%	156,381	(100,833)	55,549	29,890	0	29,890
12-175	399	OTHER PROPERTY	100 MO	100.0000%	36,674,731	0	36,674,731	36,674,731	0	36,674,731
12-176										

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-177		SUBTOTAL GENERAL			102,347,762	(13,695,015)	88,652,776	64,554,575	0	64,554,575
12-178		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	72.8173%	288,038	1,619,920	1,907,959	1,389,324	0	1,389,324
12-179		TOTAL GENERAL			102,635,830	(12,075,095)	90,560,735	65,943,899	0	65,943,899
12-180										
12-181	303	MISCELLANEOUS INTANGIBLE PLANT	303	53.7541%	106,298,757	12,016,331	118,315,089	63,599,250	0	63,599,250
12-182										
12-183		ACCUM CREDIT RATIO AMORTIZATION								
12-184	399	REGULATORY PLAN ADDL AMORT - MO	100 MO	100.0000%	0	0	0	0	0	0
12-185	399	REGULATORY PLAN ADDL AMORT - KS	100 KS	0.0000%	0	0	0	0	0	0
12-186		TOTAL ACCUM CREDIT RATIO AMORT			0	0	0	0	0	0
12-187										
12-188		TOTAL ACCUMULATED DEPRECIATION			2,763,103,252	(11,949,616)	2,751,153,636	1,517,382,643	0	1,517,382,643

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH					(59,942,118)			
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-119		(50,208,033)	(9,734,085)	(59,942,118)	(31,427,944)	(1,228,627)	(32,656,571)
15-011										
15-012	151	FUEL INVENTORY								
15-013		FOSSIL FUELS	E1	57.0811%	46,044,361	16,330,114	62,374,475	35,604,019	0	35,604,019
15-014										
15-015	120	NUCLEAR FUEL IN REACTOR								
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	57.0811%	161,955,977	16,786,881	178,742,858	102,028,342	0	102,028,342
15-017		LESS ACC. PROV. FOR AMORT.	E1	57.0811%	(105,975,785)	(13,428,407)	(119,404,192)	(68,157,194)	0	(68,157,194)
15-018		MO. GROSS AFUDC	100 MO	100.0000%	(1,881,934)	0	(1,881,934)	(1,881,934)	0	(1,881,934)
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	100.0000%	1,881,934	0	1,881,934	1,881,934	0	1,881,934
15-020		TOTAL NUCLEAR FUEL IN REACTOR			55,980,192	3,358,474	59,338,666	33,871,147	0	33,871,147
15-021										
15-022		TOTAL FUEL INVENTORY			102,024,553	19,588,587	121,713,140	69,475,167	0	69,475,167
15-023										
15-024	154 & 163	MATERIALS & SUPPLIES								
15-025		FOSSIL GENERATION RELATED M&S	D1	53.3830%	37,245,283	(149,632)	37,095,651	19,802,762	0	19,802,762
15-026		WOLF CREEK RELATED M&S	D1	53.3830%	22,834,496	20,233	22,854,729	12,200,534	0	12,200,534
15-027		T&D RELATED M&S - MO	100 MO	100.0000%	852,942	(49,306)	803,636	803,636	0	803,636
15-028		T&D RELATED M&S - KS	100 KS	0.0000%	779,915	13,181	793,096	0	0	0
15-029		T&D RELATED M&S - ALLOCATED	T&D	53.2127%	22,228,917	42,170	22,271,087	11,851,053	0	11,851,053
15-030		WIND GENERATION RELATED M&S	D1	53.3830%	415,913	0	415,913	222,026	0	222,026
15-031		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	53.3365%	0	0	0	0	0	0
15-032		TOTAL MATERIALS & SUPPLIES			84,357,466	(123,354)	84,234,112	44,880,011	0	44,880,011
15-033										
15-034	165	PREPAYMENTS								
15-035		GRT TAXES	100 MO	100.0000%	0	0	0	0	0	0
15-036		OTHER - GENERATION RELATED	D1	53.3830%	2,718,823	309,903	3,028,726	1,616,824	0	1,616,824
15-037		OTHER - RENTS	E2	57.1897%	730,047	366,290	1,096,337	626,991	0	626,991
15-038		GENERAL INSURANCE	ELEC W/O W.C.	53.3365%	4,198,582	(993,436)	3,205,146	1,709,514	0	1,709,514
15-039		W C INSURANCE PLANT RELATED	D1	53.3830%	423,704	347,219	770,923	411,542	0	411,542
15-040		MISCELLANEOUS OTHER	SAL & WAGES	53.3025%	1,671,240	623,149	2,294,389	1,222,967	0	1,222,967
15-041		POSTAGE	C2	53.1309%	107,606	(25,862)	81,745	43,432	0	43,432
15-042		TOTAL PREPAYMENTS			9,850,003	627,263	10,477,266	5,631,270	0	5,631,270
15-043										
15-044		TOTAL WORKING CAPITAL			146,023,888	10,458,412	156,482,400	88,558,503	(1,228,627)	87,329,877

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC								
16-010										
16-011		PAYROLL-RELATED CWC								
16-012										
16-013		FED. STATE. & CITY INCOME TAX WITHOLDING	TSFR 18-035		24,001,620	2,079,847	26,081,467	13,895,809	0	13,895,809
16-014		NET CWC FOR INCOME TAX WITHOLDING	CWC-020 * 16-013		761,474	85,985	827,459	440,858	0	440,858
16-015										
16-018		FICA WITHOLDING - EMPLOYEE	TSFR 18-036		8,649,549	749,522	9,399,071	5,007,682	0	5,007,682
16-017		NET CWC FOR FICA WITHOLDING	CWC-021 * 16-016		271,098	23,492	294,589	156,953	0	156,953
16-018										
16-019		OTHER EMPLOYEE WITHOLDING	TSFR 18-037		20,270,971	1,756,570	22,027,541	11,735,939	0	11,735,939
16-020		NET CWC FOR OTHER EMPLOYEE WITHOLDING	CWC-022 * 16-019		643,116	55,729	698,845	372,334	0	372,334
16-021										
16-022		ACCRUED VACATION	TSFR 18-049		10,881,835	0	10,881,835	5,802,664	0	5,802,664
16-023		NET CWC FOR ACCRUED VACATION	CWC-024 * 16-022		(9,528,911)	0	(9,528,911)	(5,081,227)	0	(5,081,227)
16-024										
16-025		WOLF CREEK PROD. PAYROLL	TSFR 18-032		35,344,889	0	35,344,889	18,868,153	0	18,868,153
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025		1,103,920	0	1,103,920	589,305	0	589,305
16-027										
16-028		WCNOC A & G PAYROLL	TSFR 18-033		3,665,512	0	3,665,512	1,956,759	0	1,956,759
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-026		114,484	0	114,484	61,115	0	61,115
16-030										
16-031		NET OTHER PAYROLL	TSFR 18-039		56,280,272	5,819,895	62,100,167	33,081,037	0	33,081,037
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-023 * 16-031		1,751,006	181,070	1,932,076	1,029,226	0	1,029,226
16-033										
16-034		FUEL & PURCHASED POWER-RELATED CWC								
16-035										
16-036		COAL & FREIGHT	TSFR 4-020/4-021/4-022/4-028		196,922,999	34,634,441	231,557,439	132,312,504	0	132,312,504
16-037		NET CWC FOR COAL & FREIGHT	CWC-012 * 16-036		2,336,463	410,933	2,747,395	1,569,869	0	1,569,869
16-038										
16-039		GAS - ACCT 501	TSFR 4-024		461,513	1,474,036	1,935,549	1,104,832	0	1,104,832
16-040		GAS - ACCT 547	TSFR 4-164		10,528,580	(5,603,912)	4,924,668	2,811,042	0	2,811,042
16-041		TOTAL GAS			10,990,073	(4,129,876)	6,860,197	3,915,874	0	3,915,874
16-042		NET CWC FOR GAS	CWC-013 * 16-041		(102,675)	38,584	(64,092)	(36,584)	0	(36,584)
16-043										
16-044		OIL - ACCT 501	TSFR 4-023		5,030,225	1,757,376	6,787,601	3,874,435	0	3,874,435
16-045		OIL - ACCT 518	TSFR 4-097		199,262	(39,466)	159,796	91,213	0	91,213
16-046		OIL - ACCT 548	TSFR 4-163		752,537	(858,037)	94,500	53,941	0	53,941
16-047		TOTAL OIL			5,982,024	1,059,872	7,041,896	4,019,590	0	4,019,590
16-048		NET CWC FOR OIL	CWC-014 * 16-047		273,862	48,522	322,383	184,020	0	184,020
16-049										
16-050		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-403		19,816,836	8,138,286	27,955,132	15,957,089	0	15,957,089
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050		618,935	254,182	873,117	498,385	0	498,385
16-052										
16-053		PURCHASED POWER	TSFR 4-210		70,799,230	(39,664,971)	31,134,259	17,930,093	0	17,930,093
16-054		NET CWC FOR PURCHASED POWER	CWC-015 * 16-053		(1,068,783)	598,781	(470,002)	(270,672)	0	(270,672)
16-055										
16-056		OTHER O&M-RELATED CWC								
16-057										
16-058		PENSIONS	TSFR 4-336		33,362,265	9,783,619	43,145,884	22,997,847	0	22,997,847
16-059		NET CWC FOR PENSIONS	CWC-016 * 16-058		(2,424,937)	(711,122)	(3,136,059)	(1,671,599)	0	(1,671,599)
16-060										
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-337		8,591,553	(12,991)	8,578,562	4,572,590	0	4,572,590
16-062		NET CWC FOR OPEB	CWC-017 * 16-061		(3,606,805)	5,454	(3,601,351)	(1,919,611)	0	(1,919,611)
16-063										
16-064		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL	TSFR 4-399		28,933,223	2,096,012	31,029,235	15,868,154	0	15,868,154

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-065		NET CWC FOR NUC O&M EXCL FUEL & PAYRO	CWC-011 * 16-064		903,666	65,464	969,130	495,607	0	495,607
16-066										
16-067		TOTAL O&M EXPENSES	TSFR 4-381		731,998,638	58,704,978	790,703,616	432,864,505	538,056	433,402,562
16-068		LESS: O&M EXPENSES ABOVE			534,492,850	22,310,235	556,803,085	307,921,784	0	307,921,784
16-069		NET OTHER O&M EXPENSE			197,505,788	38,394,743	233,900,531	124,942,721	538,056	125,480,778
16-070		NET CWC FOR OTHER O&M	CWC-010 * 16-069		(2,591,941)	(477,622)	(3,069,562)	(1,639,669)	(7,061)	(1,646,730)
16-071										
16-072		TOTAL O&M-RELATED CWC			(10,546,029)	559,451	(9,986,579)	(5,221,692)	(7,061)	(5,228,753)
16-073										
16-074										
16-075		INTEREST & TAXES-RELATED CWC								
16-076										
16-077		INTEREST EXPENSE	TSFR 7-038		84,901,971	70,441,416	155,343,387	80,667,046	(46,688)	80,620,358
16-078		NET CWC FOR INTEREST EXPENSE	CWC-040 * 16-077		(14,268,190)	(11,838,023)	(26,106,213)	(13,556,490)	7,846	(13,548,644)
16-079										
16-080		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-087		90,249,009	(72,265,023)	17,983,986	8,519,989	35,534,163	44,054,152
16-081		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-039 * 16-080		(5,047,770)	4,041,897	(1,005,873)	(476,536)	(1,987,482)	(2,464,019)
16-082										
16-083		PROPERTY TAXES	TSFR 6-014		58,655,315	7,379,245	66,034,560	35,564,884	0	35,564,884
16-084		NET CWC FOR PROPERTY TAXES	CWC-027 * 16-083		(29,509,252)	(3,712,468)	(33,221,721)	(17,892,550)	0	(17,892,550)
16-085										
16-086		WOLF CREEK PAYROLL TAX	TSFR 6-020		2,814,689	168,244	2,982,933	1,592,378	0	1,592,378
16-087		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-086		87,911	5,255	93,165	49,734	0	49,734
16-088										
16-089		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059		11,108,345	513,015	11,621,360	6,209,276	0	6,209,276
16-090		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-028 * 16-089		348,162	16,079	364,241	194,614	0	194,614
16-091										
16-092		KCMO GROSS RECEIPTS TAX - 6%	100 MO	100.0000%	28,269,493	3,966,226	32,235,719	32,235,719	4,448,430	36,684,149
16-093		NET CWC FOR KCMO GRT - 6%	CWC-031 * 16-092		5,232,565	734,132	5,966,697	5,966,697	823,386	6,790,082
16-094										
16-095		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	100.0000%	11,289,163	1,584,848	12,874,011	12,874,011	1,777,530	14,651,541
16-096		NET CWC FOR KCMO GRT - 4% & 1%	CWC-032 * 16-095		(742,302)	(104,209)	(846,511)	(846,511)	(116,879)	(963,380)
16-097										
16-098		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	100.0000%	6,285,220	878,646	7,163,866	7,163,866	985,470	8,149,336
16-099		NET CWC FOR OTHER MISSOURI GRT	CWC-033 * 16-098		842,563	117,787	960,350	960,350	132,107	1,092,457
16-100										
16-101		KANSAS FRANCHISE TAXES	100 KS	0.0000%	13,424,201	1,768,389	15,192,590	0	0	0
16-102		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-030 * 16-101		3,759,143	495,197	4,254,340	0	0	0
16-103										
16-104		MISSOURI SALES TAX	100 MO	100.0000%	15,590,780	2,184,298	17,775,078	17,775,078	2,449,860	20,224,938
16-105		NET CWC FOR MISSOURI SALES TAX	CWC-034 * 16-104		(512,575)	(71,813)	(584,388)	(584,388)	(80,544)	(664,931)
16-106										
16-107		KANSAS SALES TAX	100 KS	0.0000%	19,550,538	2,573,403	22,123,941	0	0	0
16-108		NET CWC FOR KANSAS SALES TAX	CWC-035 * 16-107		171,936	22,632	194,568	0	0	0
16-109										
16-110		MISSOURI USE TAX	100 MO	100.0000%	643,951	0	643,951	643,951	0	643,951
16-111		NET CWC FOR MISSOURI USE TAX	CWC-036 * 16-110		(21,171)	0	(21,171)	(21,171)	0	(21,171)
16-112										
16-113		KANSAS USE TAX	100 KS	0.0000%	91,976	0	91,976	0	0	0
16-114		NET CWC FOR KANSAS USE TAX	CWC-036 * 16-113		(3,024)	0	(3,024)	0	0	0
16-115										
16-116		TOTAL INTEREST & TAXES-RELATED CWC			(39,862,004)	(10,293,536)	(48,955,539)	(26,206,252)	(1,221,566)	(27,427,817)
16-117										
16-118										
16-119		TOTAL CASH WORKING CAPITAL			(60,208,033)	(9,734,085)	(59,942,118)	(31,427,944)	(1,228,627)	(32,656,571)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-009		SALARIES AND WAGES								
18-010		ELECTRIC OPERATION AND MAINTENANCE								
18-011		PRODUCTION - DEMAND RELATED	D1	53.3830%	84,725,217	7,518,615	92,243,832	49,242,501	0	49,242,501
18-012		PRODUCTION - ENERGY RELATED	E1	57.0811%	6,151,417	257,560	6,408,977	3,658,313	0	3,658,313
18-013		TRANSMISSION	TRAN EXP	52.6534%	3,170,926	132,763	3,303,688	1,739,503	0	1,739,503
18-014		DISTRIBUTION	DIST EXP	53.6212%	18,786,950	721,733	19,508,683	10,460,786	0	10,460,786
18-015		SUBTOTAL P T D			112,834,509	8,630,670	121,465,180	65,101,103	0	65,101,103
18-016										
18-017		CUSTOMER ACCOUNTING	C2	53.1309%	9,288,906	377,199	9,666,103	5,135,686	0	5,135,686
18-018		CUSTOMER SERVICES	CUS SV EXP	31.3840%	1,493,514	54,657	1,548,170	485,877	0	485,877
18-019		SALES	C2	53.1309%	850,436	27,234	877,670	360,052	0	360,052
18-020		SUBTOTAL CA, CS & SALES			11,432,854	459,090	11,891,944	5,981,616	0	5,981,616
18-021		SUBTOTAL SALARIES & WAGES W/O A&G			124,267,363	9,089,760	133,357,124	71,082,718	0	71,082,718
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	53.3025%	34,827,285	1,316,073	36,143,358	19,265,324	0	19,265,324
18-023										
18-024		TOTAL SALARIES AND WAGES			159,094,648	10,405,834	169,500,482	90,348,042	0	90,348,042
18-025										
18-026										
18-027										
18-028										
18-029										
18-030		RECAPS FOR CASH WORKING CAPITAL								
18-031		TOTAL SALARIES & WAGES	TSFR 18-024		159,094,648	10,405,834	169,500,482	90,348,042	0	90,348,042
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1		35,344,889	0	35,344,889	18,868,153	0	18,868,153
18-033		LESS: WCNOC A & G PAYROLL	D1		3,665,512	0	3,665,512	1,956,759	0	1,956,759
18-034		NET SALARIES & WAGES W/O WOLF CK			120,084,248	10,405,834	130,490,081	69,523,130	0	69,523,130
18-035		LESS: FED, STATE, & CITY INC TAX WITHHOLDIN	CWC-049 * 18-034		24,001,620	2,078,847	26,080,467	13,895,809	0	13,895,809
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-050 * 18-034		8,649,549	749,522	9,399,071	5,007,682	0	5,007,682
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-051 * 18-034		20,270,971	1,758,570	22,029,541	11,735,939	0	11,735,939
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-049		10,881,835	-	10,881,835	5,802,664	-	5,802,664
18-039		NET OTHER PAYROLL			58,280,272	5,819,895	62,100,167	33,081,037	-	33,081,037
18-040										
18-041		ACCRUED VACATION								
18-042		KCPL (242900 THRU 242909)	SAL & WAGES		16,276,833	0	16,276,833	8,675,964	0	8,675,964
18-043		LESS: JOINT PARTNER SHARE	%-049 * 18-042		1,111,708	0	1,111,708	592,568	0	592,568
18-044		KCPL NET OF PARTNER SHARE			15,165,125	0	15,165,125	8,083,395	0	8,083,395
18-045		KCPL SHARE OF ACCR VAC NET OF PTNR SHAF	%-051 * 18-044		10,338,387	0	10,338,387	5,510,622	0	5,510,622
18-046		WCNOC (242009)	WC PROD PAY		3,839,900	0	3,839,900	2,049,853	0	2,049,853
18-047		TOTAL ACCRUED VACATION			14,178,287	0	14,178,287	7,560,475	0	7,560,475
18-048		% TO O&M	TSFR %-050		76.75%	76.75%	76.75%	76.75%	76.75%	76.75%
18-049		ACCRUED VACATION - O&M	18-047 * 18-048		10,881,835	0	10,881,835	5,802,664	0	5,802,664

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
INPUT ALLOCATORS								
100 KS	100% KANSAS		100.0000%		100.0000%	0.0000%		
100 MO	100% MISSOURI		100.0000%		100.0000%	100.0000%		
100 WS	100% WHOLESALE		100.0000%		100.0000%	0.0000%		
					505,106	268,371		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		100.0000%	53.1316%		
					505,113	268,371		
C2	CUSTOMERS - WS AND RETAIL		100.0000%		100.0000%	53.1309%		
					3,411.2	1,821.0		
D1	PRODUCTION DEMAND		100.0000%		100.0000%	53.3830%		
					16,170,861	9,230,501		
E1	ENERGY WITH LOSSES		100.0000%		100.0000%	57.0811%		
					15,300,554	8,750,336		
E2	ENERGY WITHOUT LOSSES		100.0000%		100.0000%	57.1887%		
CALCULATED ALLOCATORS								
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-323	147,026,511 100.0000%	7,870,322	154,896,833 100.0000%	83,263,450 53.7541%	0	83,263,450
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-123	4,747,967 100.0000%	(57,854)	4,690,113 100.0000%	2,494,996 53.1866%	0	2,494,996
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-120	4,697,882 100.0000%	(57,854)	4,640,028 100.0000%	2,476,885 53.3830%	0	2,476,985
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-133	131,973,207 100.0000%	10,843,076	142,816,283 100.0000%	72,568,691 50.8126%	0	72,568,691
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-129	111,978,633 100.0000%	10,863,090	122,841,723 100.0000%	65,576,565 53.3830%	0	65,576,565
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-139	4,068,897 100.0000%	(34,323)	4,034,574 100.0000%	2,158,624 53.5031%	0	2,158,624
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-147	103,843,524 100.0000%	19,988,214	123,831,738 100.0000%	62,086,141 50.1375%	0	62,086,141
358 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-157	93,614,324 100.0000%	21,187,555	114,801,879 100.0000%	57,100,374 49.7382%	0	57,100,374
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-166	3,233,056 100.0000%	(31,454)	3,201,602 100.0000%	1,627,558 50.8357%	0	1,627,558
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-171	2,899,911 100.0000%	(190,781)	2,709,130 100.0000%	1,405,006 51.8619%	0	1,405,006
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-185	16,589,190 100.0000%	0	16,589,190 100.0000%	9,676,655 58.3311%	0	9,676,655

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-192	11,465,365 100.0000%	(135,946)	11,329,419 100.0000%	5,842,407 51.5685%	0	5,842,407
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-197	156,657,258 100.0000%	(2,243,813)	154,413,445 100.0000%	86,748,150 56.1791%	0	86,748,150
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-202	4,076,800 100.0000%	0	4,076,800 100.0000%	2,211,439 54.2445%	0	2,211,439
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-204	160,734,058 100.0000%	(2,243,813)	158,490,246 100.0000%	88,959,589 56.1294%	0	88,959,589
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-209	247,763,616 100.0000%	15,675,615	263,439,231 100.0000%	141,673,749 53.7785%	0	141,673,749
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-214	199,973,535 100.0000%	12,220,793	212,194,328 100.0000%	115,923,758 54.6309%	0	115,923,758
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-219	206,391,545 100.0000%	7,200,533	213,592,078 100.0000%	121,181,318 56.7349%	0	121,181,318
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-224	391,550,280 100.0000%	18,235,946	409,786,225 100.0000%	209,654,821 51.1620%	0	209,654,821
368	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-237	240,800,701 100.0000%	(4,469,514)	236,331,187 100.0000%	136,886,485 57.9705%	0	136,886,485
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-242	88,544,722 100.0000%	(808,748)	87,737,976 100.0000%	45,413,086 51.7599%	0	45,413,086
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-255	87,810,961 100.0000%	(2,020,354)	85,790,607 100.0000%	46,671,130 54.4012%	0	46,671,130
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-260	11,471,734 100.0000%	(420,394)	11,051,340 100.0000%	7,882,914 71.3299%	0	7,882,914
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-265	35,375,240 100.0000%	(1,578,459)	33,796,781 100.0000%	8,773,667 25.9601%	0	8,773,667
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-280	609,139 100.0000%	147,365	756,504 100.0000%	402,556 53.2127%	0	402,556
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-306	8,503,864 100.0000%	7,197,423	15,701,287 100.0000%	4,927,688 31.3840%	0	4,927,688
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-285	46,751,909 100.0000%	462,106	47,214,015 100.0000%	25,316,712 53.6212%	0	25,316,712
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-280	23,832,007 100.0000%	260,180	24,092,197 100.0000%	12,721,375 52.8029%	0	12,721,375
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-284	7,069,713 100.0000%	180,923	7,250,638 100.0000%	3,951,957 54.5050%	0	3,951,957
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-267	1,706,476,614 100.0000%	41,657,661	1,748,134,275 100.0000%	942,158,517 53.8951%	0	942,158,517

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-147	629,211,874 100.0000%	(31,573,999)	597,637,876 100.0000%	326,113,873 54.5671%	0	326,113,873
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-342	4,850,265,138 100.0000%	1,252,268,246	6,102,531,384 100.0000%	3,254,878,441 53.3365%	0	3,254,878,441
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-296	287,926,992 100.0000%	8,167,153	296,094,145 100.0000%	158,336,218 53.4750%	0	158,336,218
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-177	102,347,792 100.0000%	(13,695,015)	88,652,776 100.0000%	64,554,575 72.8173%	0	64,554,575
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-098	3,717,198,090 100.0000%	1,129,237,394	4,846,435,484 100.0000%	2,620,791,045 54.0767%	0	2,620,791,045
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-271	5,792,779,631 100.0000%	1,222,599,488	7,015,379,119 100.0000%	3,774,945,098 53.8096%	0	3,774,945,098
PTD W/O W.C.	PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-346	4,415,216,512 100.0000%	1,236,228,771	5,651,445,283 100.0000%	3,013,216,993 53.3176%	0	3,013,216,993
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	124,267,363 100.0000%	9,089,760	133,357,124 100.0000%	71,082,718 53.3025%	0	71,082,718
SAL&WAG W/O WC	TOTAL SALARIES & WAGES W/O WOLF CRK ALLOCATOR	TSFR 18-034	120,084,248 100.0000%	10,405,634	130,490,081 100.0000%	69,523,130 53.2785%	0	69,523,130
STM PROD PLANT	TOTAL STEAM PRODUCTION PLANT ALLOCATOR	TSFR 11-042	1,870,754,299 100.0000%	1,143,928,277	3,014,680,576 100.0000%	1,609,326,140 53.3830%	0	1,609,326,140
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-269	2,075,581,541 100.0000%	93,362,094	2,168,943,635 100.0000%	1,154,154,053 53.2127%	0	1,154,154,053
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-329	6,227,828,257 100.0000%	1,238,636,963	7,466,465,219 100.0000%	4,016,606,546 53.7953%	0	4,016,606,546
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-252	27,680,390 100.0000%	6,574,515	34,255,005 100.0000%	18,036,417 52.6534%	0	18,036,417
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-173	369,104,927 100.0000%	51,704,433	420,809,360 100.0000%	211,995,536 50.3780%	0	211,995,536
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-125	168,772,518 100.0000%	(6,644,677)	162,127,841 100.0000%	83,186,283 51.3091%	0	83,186,283

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606	
%-009	INCOME TAXES								
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
%-011	STATE (STATUTORY) TAX RATE	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	100%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
%-014	KCMO EARNINGS INCOME FACTOR	ASSIGN	0.33%	0.33%	0.33%	0.65%	0.65%	0.65%	
%-015	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	54.48%	54.48%	54.48%	54.48%	54.48%	54.48%	
%-016	CALCULATED EFFECTIVE TAX RATE		38.39%	38.39%	38.39%	38.39%	38.39%	38.39%	
%-017									
%-018	CALCULATED REVENUE TAXES FOR CWC ADJ								
%-019	CALCULATED KCMO GRT (8%) ON MO BASE REV	16-092 / 2-010	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	
%-020	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-095 / 2-010	1.93%	1.93%	1.93%	1.93%	1.93%	1.93%	
%-021	CALCULATED OTHER MO GRT ON MO BASE REV	16-098 / 2-010	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%	
%-022	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-101 / 2-014	2.68%	2.68%	2.68%	2.68%	2.68%	2.68%	
%-023	CALCULATED MO SALES TAX ON MO BASE REV	16-104 / 2-010	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	
%-024	CALCULATED KS SALES TAX ON KS BASE REV	16-107 / 2-014	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	
%-025									
%-026	CAPITAL STRUCTURE								
%-027	LONG-TERM DEBT	**	48.694%	48.694%	48.694%	48.694%	48.694%	48.694%	
%-028	EQUITY-LINKED CONVERTIBLE DEBT	**	4.534%	4.534%	4.534%	4.534%	4.534%	4.534%	
%-029	PREFERRED STOCK	**	0.615%	0.615%	0.615%	0.615%	0.615%	0.615%	
%-030	COMMON EQUITY	**	46.158%	46.158%	46.158%	46.158%	46.158%	46.158%	
%-031	TOTAL	**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
%-032									
%-033	CAPITAL COST								
%-034	LONG-TERM DEBT	ASSIGN	6.819%	6.819%	6.819%	6.819%	6.819%	6.819%	
%-035	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATE	ASSIGN	10.577%	10.577%	10.577%	10.577%	10.577%	10.577%	
%-036	PREFERRED STOCK	ASSIGN	4.291%	4.291%	4.291%	4.291%	4.291%	4.291%	
%-037	COMMON EQUITY	ASSIGN	11.000%	11.000%	11.000%	11.000%	11.000%	11.000%	
%-038	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELAT	ASSIGN	3.011%	3.011%	3.011%	3.011%	3.011%	3.011%	
%-039									
%-040	WTD COST OF CAPITAL								
%-041	LONG-TERM DEBT	%-027 * %-034	3.320%	3.320%	3.320%	3.320%	3.320%	3.320%	
%-042	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATE	%-028 * %-035	0.480%	0.480%	0.480%	0.480%	0.480%	0.480%	
%-043	PREFERRED STOCK	%-029 * %-036	0.026%	0.026%	0.026%	0.026%	0.026%	0.026%	
%-044	COMMON EQUITY	%-030 * %-037	5.077%	5.077%	5.077%	5.077%	5.077%	5.077%	
%-045	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELAT	%-028 * %-035	0.137%	0.137%	0.137%	0.137%	0.137%	0.137%	
%-046	TOTAL		9.040%	9.040%	9.040%	9.040%	9.040%	9.040%	
%-047									
%-048	PAYROLL TRANSFER & ALLOCATION %'S FROM PAYROLL ADJ								
%-049	JOINT PARTNER % - KCPL CONSOLIDATED	ASSIGN	6.830%	6.830%	6.830%	6.830%	6.830%	6.830%	
%-050	LABOR COSTS INCL O/T TO O&M - KCPL/GPE/WC	ASSIGN	76.750%	76.750%	76.750%	76.750%	76.750%	76.750%	
%-051	KCPL SHARE OF ACTUAL LABOR	ASSIGN	68.172%	68.172%	68.172%	68.172%	68.172%	68.172%	
%-052									
%-053	BAD DEBT								
%-054	MISSOURI	ASSIGN	0.5842%	0.5842%	0.5842%	0.5842%	0.5842%	0.5842%	
%-055	KANSAS	ASSIGN	0.3682%	0.3682%	0.3682%	0.3682%	0.3682%	0.3682%	

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	25.21	30.00	(4.79)	-1.3123%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	25.21	13.81	11.40	3.1233%
CWC-012	Purchased Coal & Freight	ASSIGN	25.21	20.88	4.33	1.1865%
CWC-013	Purchased Gas & Transportaion	ASSIGN	25.21	28.62	(3.41)	-0.9343%
CWC-014	Purchased Oil & Transportation	ASSIGN	25.21	8.50	16.71	4.5781%
CWC-015	Purchased Power	ASSIGN	25.21	30.72	(5.51)	-1.5096%
CWC-016	Pension Fund Payments	ASSIGN	25.21	51.74	(26.53)	-7.2685%
CWC-017	Other Post Employment Benefits (OPEB)	ASSIGN	25.21	178.44	(153.23)	-41.9808%
CWC-018						
CWC-019	Payroll-Related O&M					
CWC-020	Federal, State & City Income Tax Withheld	ASSIGN	25.21	13.63	11.58	3.1726%
CWC-021	FICA Taxes Withheld - Employee	ASSIGN	25.21	13.77	11.44	3.1342%
CWC-022	Other Employee Withholdings	ASSIGN	25.21	13.63	11.58	3.1726%
CWC-023	Net Payroll	ASSIGN	25.21	13.854	11.36	3.1112%
CWC-024	Accrued Vacation	ASSIGN	25.21	344.83	(319.62)	-87.5671%
CWC-025						
CWC-026	Taxes					
CWC-027	Ad Valorem / Property	ASSIGN	25.21	208.84	(183.63)	-50.3096%
CWC-028	FICA Taxes - Employers		25.21	13.77	11.44	3.1342%
CWC-029	Unemployment Taxes - FUTA / SUTA	ASSIGN	25.21	71.00	(45.79)	-12.5452%
CWC-030	KS-City Franchise Taxes	ASSIGN	25.21	(77.00)	102.21	28.0027%
CWC-031	MO Gross Receipts Taxes - 6%	ASSIGN	10.00	(57.56)	67.56	18.5096%
CWC-032	MO Gross Receipts Taxes - 4%	ASSIGN	10.00	34.00	(24.00)	-6.5754%
CWC-033	MO Gross Receipts Taxes - Other Cities	ASSIGN	10.00	(38.83)	48.83	13.4055%
CWC-034	Sales Taxes-MO	ASSIGN	10.00	22.00	(12.00)	-3.2877%
CWC-035	Sales Taxes-KS	ASSIGN	25.21	22.00	3.21	0.8794%
CWC-036	Use Taxes	ASSIGN	10.00	22.00	(12.00)	-3.2877%
CWC-037						
CWC-038						
CWC-039	Currently Payable income taxes	ASSIGN	25.21	45.63	(20.42)	-5.5932%
CWC-040	Interest Expense	ASSIGN	25.21	85.55	(61.34)	-16.8055%
CWC-041						
CWC-042						
CWC-043						
CWC-044	Total Gross Payroll (12 MO ended 12-2009)		211,479,100			
CWC-045	Less : Gross Payroll paid by WCNOC		42,227,231			
CWC-046	Gross Payroll - incurred internally		<u>169,251,869</u>			
CWC-047						
CWC-048	Payroll Withholdings - Incurred Internally -% based on 2005 CWC study					
CWC-049	Federal, State & City Income Tax Withheld		33,828,909	19.9873%		
CWC-050	FICA Taxes Withheld - Employee		12,191,044	7.2029%		
CWC-051	Other Employee Withholdings		28,570,772	16.8806%		
CWC-052	Total Withholdings		<u>74,590,725</u>	44.0708%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-009		PRODUCTION PLANT							
D-010		STEAM							
D-011	310	LAND & LAND RIGHTS	ASSIGN				0.00%		
D-012		TOTAL ACCOUNT 310							
D-013									
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN				2.78%		
D-015		STRUCTURES & IMPROVEMENTS-IATAN 2	ASSIGN				2.56%		
D-016		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				0.00%		
D-017		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				0.99%		
D-018		TOTAL ACCOUNT 311							
D-019									
D-020	312	BOILER PLANT EQUIPMENT	ASSIGN				2.54%		
D-021		BOILER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.77%		
D-022		UNIT TRAINS	ASSIGN				2.90%		
D-023		AQC EQUIPMENT	ASSIGN				0.00%		
D-024		BOILER PLANT EQUIPMENT - H5	ASSIGN				0.98%		
D-025		TOTAL ACCOUNT 312							
D-026									
D-027	314	TURBOGENERATOR UNITS	ASSIGN				2.96%		
D-028		TURBOGENERATOR UNITS-IATAN 2	ASSIGN				2.64%		
D-029		TOTAL ACCOUNT 314							
D-030									
D-031	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				3.52%		
D-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	ASSIGN				2.80%		
D-033		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				0.84%		
D-034		ACC ELEC EQUIP - COMPUTERS	ASSIGN				3.52%		
D-035		TOTAL ACCOUNT 315							
D-036									
D-037	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				1.96%		
D-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.45%		
D-039		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.39%		
D-040		TOTAL ACCOUNT 316							
D-041									
D-042		TOTAL STEAM PLANT							
D-043									
D-044		NUCLEAR							
D-045	320	LAND & LAND RIGHTS	ASSIGN				0.00%		
D-046		MISSOURI GROSS AFDC	ASSIGN				0.00%		
D-047		TOTAL LAND & LAND RIGHTS							
D-048									
D-049	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.30%		
D-050		MISSOURI GROSS AFDC	ASSIGN				1.30%		
D-051		TOTAL STRUCTURES & IMPROVEMENTS							
D-052									
D-053	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.41%		
D-054		MISSOURI GROSS AFDC	ASSIGN				1.41%		
D-055		TOTAL REACTOR PLANT EQUIPMENT							
D-056									
D-057	323	TURBOGENERATOR UNITS	ASSIGN				1.49%		
D-058		MISSOURI GROSS AFDC	ASSIGN				1.49%		
D-059		TOTAL TURBOGENERATOR UNITS							
D-060									
D-061	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				1.89%		
D-062		MISSOURI GROSS AFDC	ASSIGN				1.89%		
D-063		TOTAL ACCESSORY ELEC. EQUIPMENT							
D-064									

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-065	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.69%		
D-066		MISSOURI GROSS AFDC	ASSIGN				2.69%		
D-067		TOTAL MISC POWER PLANT EQUIPMENT							
D-068									
D-069	328	REGULATORY DISALLOWANCES							
D-070		MPSC DISALLOWANCE	ASSIGN				1.50%		
D-071		MPSC DISALLOW - NOT MO JURIS	ASSIGN				1.50%		
D-072		KCC DISALLOWANCE	ASSIGN				1.50%		
D-073		KCC DISALLOW - NOT KS JURIS	ASSIGN				1.50%		
D-074		MISSOURI GROSS AFDC	ASSIGN				1.50%		
D-075		TOTAL REGULATORY DISALLOWANCES							
D-076									
D-077		TOTAL NUCLEAR PRODUCTION PLANT							
D-078									
D-079		OTHER PRODUCTION PLANT - CT							
D-080	340	LAND - CT	ASSIGN				0.00%		
D-081		LAND RIGHTS - CT	ASSIGN				0.00%		
D-082	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				2.74%		
D-083	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				2.90%		
D-084	344	GENERATORS - CT	ASSIGN				3.20%		
D-085	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				1.87%		
D-086	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN				n/a		
D-087		TOTAL OTHER PRODUCTION PLANT - CT							
D-088									
D-089		OTHER PRODUCTION PLANT - WIND							
D-090	340	LAND - WIND	ASSIGN				0.00%		
D-091		LAND RIGHTS - WIND	ASSIGN				n/a		
D-092	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				4.80%		
D-093	344	GENERATORS - WIND	ASSIGN				4.74%		
D-094	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.14%		
D-095	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN				n/a		
D-096		TOTAL OTHER PRODUCTION PLANT - WIND							
D-097									
D-098		TOTAL PRODUCTION PLANT							
D-099									
D-100		TRANSMISSION PLANT							
D-101	350	LAND AND LAND RIGHTS							
D-102		LAND							
D-103		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.00%		
D-104		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.00%		
D-105		RADIAL LINES - MO	ASSIGN				0.00%		
D-106		ALLOCATED TRANSMISSION	ASSIGN				0.00%		
D-107		TOTAL LAND							
D-108		LAND RIGHTS							
D-109		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.00%		
D-110		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.00%		
D-111		RADIAL LINES - MO	ASSIGN				0.00%		
D-112		RADIAL LINES - KS	ASSIGN				0.00%		
D-113		ALLOCATED TRANSMISSION	ASSIGN				0.00%		
D-114		TOTAL LAND RIGHTS							
D-115		TOTAL ACCT 350							
D-116									
D-117	352	STRUCTURES AND IMPROVEMENTS							
D-118		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.73%		
D-119		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.73%		
D-120		ALLOCATED TRANSMISSION	ASSIGN				1.73%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-121		SUBTOTAL							
D-122		MO GROSS AFDC	ASSIGN				1.73%		
D-123		TOTAL ACCT 352							
D-124									
D-125	353	STATION EQUIPMENT	ASSIGN						
D-126		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.34%		
D-127		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.34%		
D-128		ALLOCATED TRANSMISSION	ASSIGN				1.34%		
D-129		SUBTOTAL							
D-130		MO GROSS AFDC	ASSIGN				1.34%		
D-131		STATION EQUIP - COMMUN EQUIP	ASSIGN				28.92%		
D-132		TOTAL ACCT 353							
D-133									
D-134	354	TOWERS AND FIXTURES							
D-135		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.72%		
D-136		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.72%		
D-137		ALLOCATED TRANSMISSION	ASSIGN				0.72%		
D-138		TOTAL ACCT 354							
D-139									
D-140	355	POLES AND FIXTURES							
D-141		SUB-TRANSMISSION ASSETS - MO	ASSIGN				2.20%		
D-142		SUB-TRANSMISSION ASSETS - KS	ASSIGN				2.20%		
D-143		RADIAL LINES - MO	ASSIGN				2.20%		
D-144		RADIAL LINES - KS	ASSIGN				2.20%		
D-145		ALLOCATED TRANSMISSION	ASSIGN				2.20%		
D-146		SUBTOTAL							
D-147		MO GROSS AFDC	ASSIGN				2.20%		
D-148		TOTAL ACCT 355							
D-149									
D-150	356	OVERHEAD CONDUCTORS AND DEVICES							
D-151		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.53%		
D-152		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.53%		
D-153		RADIAL LINES - MO	ASSIGN				1.53%		
D-154		RADIAL LINES - KS	ASSIGN				1.53%		
D-155		ALLOCATED TRANSMISSION	ASSIGN				1.53%		
D-156		SUBTOTAL							
D-157		MO GROSS AFDC	ASSIGN				1.53%		
D-158		TOTAL ACCT 356							
D-159									
D-160	357	UNDERGROUND CONDUIT							
D-161		SUB-TRANSMISSION ASSETS - MO	ASSIGN				1.31%		
D-162		SUB-TRANSMISSION ASSETS - KS	ASSIGN				1.31%		
D-163		ALLOCATED TRANSMISSION	ASSIGN				1.31%		
D-164		TOTAL ACCT 357							
D-165									
D-166	358	UNDERGROUND CONDUCTORS & DEVICES							
D-167		SUB-TRANSMISSION ASSETS - MO	ASSIGN				0.55%		
D-168		SUB-TRANSMISSION ASSETS - KS	ASSIGN				0.55%		
D-169		ALLOCATED TRANSMISSION	ASSIGN				0.55%		
D-170		TOTAL ACCT 358							
D-171									
D-172		TOTAL TRANSMISSION PLANT							
D-173									
D-174		DISTRIBUTION PLANT							
D-175	360	LAND & LAND RIGHTS							
D-176		LAND (NON-DEPRECIABLE)							

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-177		MISSOURI	ASSIGN				0.00%		
D-178		KANSAS	ASSIGN				0.00%		
D-179		TOTAL LAND							
D-180									
D-181		LAND RIGHTS							
D-182		MISSOURI (DEPRECIABLE)	ASSIGN				0.00%		
D-183		KANSAS (NON-DEPRECIABLE)	ASSIGN				0.00%		
D-184		TOTAL LAND RIGHTS							
D-185									
D-188		TOTAL ACCT 360							
D-187									
D-188	361	STRUCTURES & IMPROVEMENTS							
D-189		MISSOURI	ASSIGN				1.33%		
D-190		KANSAS	ASSIGN				1.33%		
D-191		TOTAL ACCOUNT 361							
D-192									
D-193	362	STATION EQUIPMENT							
D-194		MISSOURI	ASSIGN				1.70%		
D-195		KANSAS	ASSIGN				1.70%		
D-196		SUBTOTAL ACCOUNT 362							
D-197									
D-198		STATION EQUIP - COMMUN EQUIP							
D-199		MISSOURI	ASSIGN				27.41%		
D-200		KANSAS	ASSIGN				27.41%		
D-201		TOTAL STATION EQUIP - COMMUN EQUIP							
D-202									
D-203		TOTAL ACCOUNT 362							
D-204									
D-205	364	POLES, TOWERS, & FIXTURES							
D-206		MISSOURI	ASSIGN				3.00%		
D-207		KANSAS	ASSIGN				3.00%		
D-208		TOTAL ACCOUNT 364							
D-209									
D-210	365	OVERHEAD CONDUCTORS & DEVICES							
D-211		MISSOURI	ASSIGN				2.39%		
D-212		KANSAS	ASSIGN				2.39%		
D-213		TOTAL ACCOUNT 365							
D-214									
D-215	366	UNDERGROUND CONDUIT							
D-216		MISSOURI	ASSIGN				2.49%		
D-217		KANSAS	ASSIGN				2.49%		
D-218		TOTAL ACCOUNT 366							
D-219									
D-220	367	UNDERGROUND CONDUCTORS & DEV.							
D-221		MISSOURI	ASSIGN				2.04%		
D-222		KANSAS	ASSIGN				2.04%		
D-223		TOTAL ACCOUNT 367							
D-224									
D-225	368	LINE TRANSFORMERS							
D-226		MISSOURI							
D-227		RECORDED IN MISSOURI	ASSIGN				1.60%		
D-228		ALLOCATED TO MISSOURI	ASSIGN				1.60%		
D-229		TOTAL MISSOURI							
D-230									
D-231		KANSAS							
D-232		RECORDED IN KANSAS	ASSIGN				1.60%		

KANSAS CITY POWER & LIGHT CO.
 MISSOURI REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-233		ALLOCATED TO KANSAS	ASSIGN				1.60%		
D-234		TOTAL KANSAS							
D-235									
D-236		TOTAL ACCOUNT 368							
D-237									
D-238	369	SERVICES							
D-239		MISSOURI	ASSIGN				4.75%		
D-240		KANSAS	ASSIGN				4.75%		
D-241		TOTAL ACCOUNT 369							
D-242									
D-243	370	METERS							
D-244		MISSOURI							
D-245		RECORDED IN MISSOURI	ASSIGN				0.95%		
D-246		ALLOCATED TO MISSOURI	ASSIGN				0.95%		
D-247		TOTAL MO METERS							
D-248									
D-249		KANSAS							
D-250		RECORDED IN KANSAS	ASSIGN				0.95%		
D-251		ALLOCATED TO KANSAS	ASSIGN				0.95%		
D-252		TOTAL KS METERS							
D-253									
D-254		TOTAL ACCOUNT 370							
D-255									
D-256	371	INSTALLATION ON CUST.PREMISES							
D-257		MISSOURI	ASSIGN				0.81%		
D-258		KANSAS	ASSIGN				0.81%		
D-259		TOTAL ACCOUNT 371							
D-260									
D-261	373	STREET LIGHTS & SIGNAL SYSTEMS							
D-262		MISSOURI	ASSIGN				4.16%		
D-263		KANSAS	ASSIGN				4.16%		
D-264		TOTAL ACCOUNT 373							
D-265									
D-266		TOTAL DISTRIBUTION PLANT							
D-267									
D-268		TOTAL TRANS & DIST. PLANT							
D-269									
D-270		TOTAL PROD, TRANS & DIST PLANT							
D-271									
D-272		GENERAL PLANT							
D-273	389	LAND AND LAND RIGHTS	ASSIGN				0.00%		
D-274	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.07%		
D-275		LEASEHOLD IMPROVEMENTS	ASSIGN				0.00%		
D-276		TOTAL ACCT 390							
D-277	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				5.00%		
D-278		OFFICE FURNITURE & EQUIPMENT - COMPUTER	ASSIGN				20.00%		
D-279	392	TRANSPORTATION EQUIP - AUTO'S	ASSIGN				6.73%		
D-280		TRANSPORTATION EQUIP - LIGHT TRUCKS	ASSIGN				8.79%		
D-281		TRANSPORTATION EQUIP - HEAVY TRUCKS	ASSIGN				7.53%		
D-282		TRANSPORTATION EQUIP - TRACTORS	ASSIGN				5.83%		
D-283		TRANSPORTATION EQUIP - TRAILERS	ASSIGN				1.84%		
D-284	393	STORES EQUIPMENT	ASSIGN				4.00%		
D-285	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				5.00%		
D-286	395	LABORATORY EQUIPMENT	ASSIGN				5.00%		
D-287	396	POWER OPERATED EQUIPMENT	ASSIGN				8.35%		
D-288	397	COMMUNICATIONS EQUIPMENT	ASSIGN						

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
DEC2009 TEST YEAR INCL KNOWN & MEAS TO 12/31/2010

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-289		ALLOCATED	ASSIGN				6.67%		
D-290		MO GROSS AFDC	ASSIGN				6.67%		
D-291		TOTAL ACCT 397							
D-292	398	MISCELLANEOUS EQUIPMENT	ASSIGN				5.00%		
D-293	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%		
D-294									
D-295		TOTAL GENERAL PLANT							
D-296									
D-297		INTANGIBLE PLANT							
D-298	301	ORGANIZATION	ASSIGN				0.00%		
D-299	302	FRANCHISES & CONSENTS							
D-300		MISSOURI	ASSIGN				0.00%		
D-301		OTHER	ASSIGN				0.00%		
D-302		TOTAL ACCOUNT 302							
D-303									
D-304	303	MISC. INTANGIBLE PLANT							
D-305		5-YR SOFTWARE							
D-306		CUSTOMER RELATED	ASSIGN				0.00%		
D-307		ENERGY RELATED	ASSIGN				0.00%		
D-308		DEMAND RELATED	ASSIGN				0.00%		
D-309		CORPORATE SOFTWARE	ASSIGN				0.00%		
D-310		TRANSMISSION RELATED	ASSIGN				0.00%		
D-311		TOTAL 5-YR SOFTWARE							
D-312									
D-313		10-YR SOFTWARE							
D-314		CUSTOMER RELATED	ASSIGN				0.00%		
D-315		ENERGY RELATED	ASSIGN				0.00%		
D-316		TOTAL 10-YR SOFTWARE							
D-317									
D-318		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				0.00%		
D-319		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				n/s		
D-320		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	ASSIGN				0.00%		
D-321									
D-322		TOTAL MISC. INTANGIBLE PLANT							
D-323									
D-324		TOTAL INTANGIBLE PLANT							
D-325									
D-326		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%		
D-327									
D-328		TOTAL ELECTRIC PLANT IN SERVICE							

KANSAS CITY POWER & LIGHT COMPANY										
MISSOURI REVENUE REQUIREMENT										
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010										
SUMMARY OF ADJUSTMENTS (1)						Adjust to 12-31-10				
						Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
						Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
JURISDICTIONAL COST OF SERVICE										
OPERATING REVENUE										
Retail Sales - Schedule 1, line 1-010										
R-1	Remove Gross Receipts Tax revenue (MO only)		(46,708,268)					(46,708,268)	Weisensee	
R-20	Normalize MO retail revenues (MO only)		82,116,472					82,116,472	Rush/McCollister	
R-20	Normalize KS retail revenues (KS only)		65,984,680				65,984,680		(2)	
R-78	Amortize bulk power margins in excess of 25th percentile (MO only)		230,000					230,000	Weisensee	
			101,622,884				65,984,680	35,638,204		
Miscellaneous Revenue - Schedule 1, line 1-011										
R-1	Remove Gross Receipts Tax revenue (MO only)		(108,244)					(108,244)	Weisensee	
R-21	Adjust MO forfeited discounts for R-20 (MO only)		100,096					100,096	Weisensee	
R-21	Adjust KS forfeited discounts for R-20 (KS only)		157,950				157,950		(2)	
R-22	In-Field Service Fee Revenues		182,000					182,000	Rush	
			331,802				157,950	173,852		
Bulk Power Sales - Schedule 1, line 1-012										
R-35	Normalize Bulk Power Sales		(50,907,837)			(50,907,837)			Schnitzer	
			(50,907,837)			(50,907,837)				
BPS in Excess of 25th% with Interest- Schedule 1, line 1-014										
R-77	Reverse book provision for return of bulk power margins in excess of 25th percentile, including interest (MO only) See R-78 for regulatory amortization		(61,863)					(61,863)	Weisensee	
	Operating Revenue - Schedule 1, line 1-015		50,984,986			(50,907,837)	66,142,630	35,750,193		
OPERATING EXPENSES										
Fuel - Schedule 1, line 1-018										
CS-12	Adjust test year depreciation on unit trains to 100% jurisdictional basis		(220,998)			(220,998)			Weisensee	
CS-22	Amortize deferred gain on sale of SO2 emissions allowances		(4,085,588)			(4,131,453)		45,865	Weisensee	
CS-24	Normalize fuel and purchase power energy (on system)		46,230,210			46,230,210			Crawford	
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates		257,560			257,560			Weisensee	
CS-103	Amortize reparations, net of unamortized costs, for Surface Transportation Board litigation		(574,180)				(270,268)	(303,912)	Weisensee/Blunk	
CS-105	Amortize DOE refund KS regulatory liability		60,435				60,435		(2)	
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period - unit trains		(346,856)			(346,856)			Spanos/ Weisensee	
CS-123	Reverse previous depreciation adjustments for replacement by CS-120		220,998			220,998			Weisensee	
			41,541,581			42,009,461	(209,833)	(258,047)		

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)			Adjust to 12-31-10			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
Purchased Power - Schedule 1, line 1-019						
CS-24	Normalize fuel and purchase power energy (on system)	(35,711,541)	(36,482,200)		770,659	Crawford/Blunk
CS-25	Normalize purchased power capacity costs	(3,953,430)	(3,953,430)			Crawford
		(39,664,971)	(40,435,630)	-	770,659	
Other Operations & Maintenance Expenses - Schedule 1, line 1-020						
CS-4	Reflect KCREC test year bad debt expense in KCP&L's COS	5,559,302		1,959,902	3,599,400	Weisensee
CS-9	Reflect KCREC test year bank commitment fees in KCP&L's COS	1,205,865	1,205,865			Cline/Weisensee
CS-11	Reverse test year deferral of advertising costs per ER-2009-0089	279,521			279,521	Weisensee
CS-11	Reclassify COS amount to below the line per analysis of activity	(137,572)	(137,572)			Weisensee
CS-11	Eliminate termination of wind option contract cost	(7,500,000)	(7,500,000)			Weisensee
CS-11	Eliminate test year equity compensation	(4,020,408)	(4,020,408)			Weisensee
CS-11	Reflect revision of Mass Allocation Factor for test year	1,943,307	1,943,307			Weisensee
CS-12	Adjust test year depreciation on fleet equip to 100% jurisdictional basis	(231,561)	(231,561)			Weisensee
CS-20	Normalize bad debt expense related to test year revenue	(290,643)		(114,934)	(175,709)	Weisensee
R-20	Normalize bad debt expense related to revenue in R-20	722,674		242,942	479,732	Weisensee
CS-36	Annualize Wolf Creek refueling outage amortization	2,565,219	2,355,808		209,411	Weisensee
CS-37	Adjust Nuclear decommissioning expense	(467,056)		(344,209)	(122,847)	Clizer (3)
CS-40	Normalize Transmission maintenance expense	-	-			Weisensee
CS-41	Normalize Distribution maintenance expense	-	-			Weisensee
CS-42	Normalize Production maintenance expense	3,735,807	3,735,807			Weisensee
CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	401,326			401,326	Alberts/Weisensee
CS-45	Normalize transmission of electricity by others	5,919,059	5,919,059			Weisensee
CS-48	Annualize non-labor O&M expenses for new Iatan 2	8,264,373	8,264,373			Weisensee
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	10,450,405	10,450,405			Weisensee
CS-51	Normalize incentive compensation costs- Value Link	(1,524,658)	(1,524,658)			Weisensee
CS-52	Normalize 401k costs	105,733	105,733			Weisensee
CS-54	Normalize relocation costs	11,767	11,767			Weisensee
CS-55	Normalize severance costs	60,398	60,398			Weisensee
CS-60	Annualize other benefit costs	4,312,409	4,312,409			Weisensee
CS-61	Annualize OPEB expense	(12,991)	(12,991)			Weisensee
CS-62	Normalize SERP expense (MO only)	(180,871)	(180,871)			Weisensee
CS-65	Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS basis)	9,964,490	9,964,490			Vogl/Weisensee
CS-70	Annualize Insurance Premiums	(386,330)	(386,330)			Weisensee
CS-71	Normalize injuries and damages expense	1,724,349	1,724,349			Weisensee
CS-77	Annualize Customer Accounts expense for credit card payment costs	150,952	150,952			Weisensee
CS-78	Annualize KCREC bank fees related to sale of receivables	176,038	176,038			Cline
CS-80	Amortize MO, KS and FERC rate case expenses	2,707,396		757,379	1,950,017	Weisensee
CS-85	Annualize regulatory assessments	240,287	106,582	58,055	75,650	Weisensee
CS-86	Annualize SPP, RTO and NERC fees	511,964	511,964			Weisensee
CS-90	Remove Institutional and Image-Related Advertising	279,009	279,009			Weisensee
CS-91	Amortize advertising MO regulatory asset	(112,213)			(112,213)	Weisensee

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)			Adjust to 12-31-10			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company witness
CS-92	Adjust dues, donations and contributions	(279,429)	(279,429)			Weisensee
CS-95	Amortize Merger transition costs (MO)	3,871,589			3,871,589	Ives
CS-96	Amortize Merger transition costs (KS)	2,000,000		2,000,000		(2)
CS-100	Amortize MO DSM regulatory assets	1,963,065			1,963,065	Bryant/Weisensee
CS-100	Amortize KS DSM deferred costs collected through Energy Efficiency Rider	4,243,266		4,243,266		(2)
CS-101	Amortize Talent Assessment severance and outplacement regulatory asset	-		-	-	Weisensee
CS-102	Amortize Employment Augmentation regulatory asset (KS only)	-		-		(2)
CS-104	Amortize R&D tax credit consulting fee regulatory asset (MO only)	52,564			52,564	Weisensee
CS-109	Adjust Lease Expense - Corporate Headquarters	(2,041,023)	(2,041,023)			Weisensee
CS-115	Amortize Legal Fee Reimbursement	(555,452)	(555,452)			Weisensee
CS-116	Adjust Costs of Renewable Energy Standards	190,000	190,000			Rush/Weisensee
CS-120	Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at indicated period - transportation equip (O&M%)	724,886	724,886			Spanos/ Weisensee
CS-123	Reverse previous depreciation adjustments for replacement by CS-120	231,561	231,561			Weisensee
		56,828,374	35,554,467	8,802,401	12,471,506	
Depreciation Expense - Schedule 1, line 1-021						
CS-12	Adjust test year depreciation to 100% jurisdictional basis	(7,839,691)	(7,839,691)			Weisensee
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period	13,854,367	13,854,367			Spanos/ Weisensee
CS-123	Reverse previous depreciation adjustments for replacement by CS-120	7,839,691	7,839,691			Weisensee
		13,854,367	13,854,367	-	-	
Amortization Expense - Schedule 1, line 1-022						
CS-12	Adjust test year amortization to 100% jurisdictional basis	273,311	273,311			Weisensee
CS-38	Reverse test year MO additional amortization and KS pre-tax payment on plant	(58,236,221)		(22,500,000)	(35,736,221)	Weisensee
CS-111	Amortize Iatan 1/Common Regulated Asset	697,049		185,894	511,155	Weisensee
CS-121	Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at indicated period	1,475,675	1,475,675			Weisensee
CS-122	Amortize underrecovered general plant reserve for depreciation	3,504,028		1,661,925	1,842,103	Spanos/ Weisensee
CS-123	Reverse previous depreciation adjustments for replacement by CS-121	(273,311)	(273,311)			Weisensee
		(52,559,469)	1,475,675	(20,652,181)	(33,382,963)	
Interest on Customer Deposits - Missouri - Schedule 1, line 1-023						
CS-10	Reflect test year interest on customer deposits in COS	209,481			209,481	Weisensee
CS-76	Annualize interest on customer deposits	18,085			18,085	Weisensee
		227,566	-	-	227,566	

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)			Adjust to 12-31-10			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
Interest on Customer Deposits - Kansas - Schedule 1, line 1-024						
CS-10	Reflect test year interest on customer deposits in COS	19,200		19,200		(2)
CS-76	Annualize interest on customer deposits	(9,042)		(9,042)		(2)
		10,158	-	10,158	-	
Taxes Other than Income - Schedule 1, line 1-025						
R-1	Remove Gross Receipts Tax expense (MO only)	(45,936,116)			(45,936,116)	Weisensee
CS-18	Reverse test year Kansas City, Missouri Earnings Tax (MO only)	(191,661)			(191,661)	Weisensee
CS-53	Annualize FICA payroll tax expense	681,259	681,259			Weisensee
CS-126	Adjust property tax expense	7,379,245	7,379,245			Weisensee
		(38,067,273)	8,060,504	-	(46,127,777)	
Income Tax Expense - Schedule 1, line 1-026						
CS-125	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(4,340,911)	(4,340,911)			Weisensee
CS-18	Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	223,990			223,990	Weisensee
		(4,116,921)	(4,340,911)	-	223,990	
	Total Electric Oper. Expenses - Schedule 1, line 1-027	(21,946,588)	56,177,933	(12,049,455)	(66,075,066)	
	Net Electric Operating Income - Schedule 1, line 1-029	72,931,574	(107,085,770)	78,192,085	101,825,259	
RATE BASE						
Total Electric Plant - Schedule 1, line 1-032						
RB-3	Adjust Wolf Creek Disallowance to MO jurisdictional basis	(6,659,889)	(6,659,889)			Weisensee
RB-11	Reclassify amounts from plant to below the line	(4,360)	(4,360)			Weisensee
RB-20	Increase plant-in-service for additions and retirements for the period subsequent to the test period through the indicated period	1,245,301,211	1,245,301,211			Weisensee
		1,238,636,962	1,238,636,962	-	-	
Accumulated Depreciation & Amortization - Schedule 1, line 1-033						
RB-13	Adjust test year Accumulated Reserve to a MO jurisdictional basis	(98,771,065)	(98,771,065)			Weisensee
RB-30	Adjust test year MO basis Accumulated Reserve to a projected MO basis balance at the Update/True Up period	86,821,449	86,821,449			Weisensee
		(11,949,616)	(11,949,616)	-	-	
	Net Plant - Schedule 1, line 1-034	1,250,586,578	1,250,586,578	-	-	
PLUS:						
Working Capital - Schedule 1, line 1-036						
RB-50	Adjust Prepayments to 13-Month average	627,263	627,263			Weisensee

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)		Adjust to 12-31-10				
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
RB-72	Adjust Materials & Supplies Inventory balance	(123,354)	(123,354)			Weisensee
RB-74	Adjust Fossil inventories to required levels	16,330,114	16,330,114			Blunk
RB-75	Adjust Nuclear inventory to 18-month average	3,358,474	3,358,474			Weisensee
Model	Impact of other adjustments on Cash Working Capital	(9,734,085)	(9,734,085)			Weisensee
		10,458,412	10,458,412	-	-	
Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037						
RB-65	Adjust test year balance to balance at indicated period (54.5%)	-			-	Weisensee
Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038						
RB-65	Adjust test year balance to balance at indicated period (44.3%)	-		-		(2)
Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039						
RB-65	Adjust test year balance to balance at indicated period (1.2%)	-		-		(3)
Pension Regulatory Asset - FAS 87- Schedule 1, line 1-040						
RB-5	Adjust test year balance to jurisdictional balance	(1,241,096)	(1,241,096)			Weisensee
RB-65	Adjust test year MO basis balance to balance at Indicated period	2,263,848	2,263,848			Weisensee
		1,022,752	1,022,752	-	-	
Regulatory Asset-Miscellaneous Nuclear-KS - Schedule 1, line 1-041						
RB-60	Adjust test year balance to balance at indicated period	(1,097,909)		(1,097,909)		(2)
Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-042						
RB-100	Adjust test year balance of Regulatory Plan Programs to balance at indicated period	7,258,742			7,258,742	Bryant/Weisensee
Regulatory Asset-ERPP Programs-MO - Schedule 1, line 1-043						
RB-44	Adjust test year balance of Economic Relief Pilot Program to balance at indicated period	272,705	-	-	272,705	Alberts/Weisensee
lan 1 / Common Regulatory Asset-MO - Schedule 1, line 1-044						
RB-25	Adjust test year balance to balance at indicated period	9,348,850			9,348,850	Weisensee
lan 1 / Common Regulatory Asset-KS - Schedule 1, line 1-045						
RB-25	Adjust test year balance to balance at indicated period	4,126,353		4,126,353		(2)
LESS:						
Accumulated Deferred Income Taxes - Schedule 1, line 1-047						
RB-126	Adjust test year MO basis balance for activity through indicated period	(47,275,972)	(47,275,972)			Weisensee
Deferred Gain on Emission Allowance Sales - Schedule 1, lines 1-048						

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)		Adjust to 12-31-10				
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
RB-55	Adjust test year balance to balance at indicated period	(421,819)	(421,819)			Blunk/Weisensee
Deferred Gain on Emission Allowance Sales-MO - Schedule 1, line 1-049						
RB-55	Adjust test year balance to balance at indicated period	-			-	Blunk/Weisensee
Customer Advances for Construction-MO Schedule 1, line 1-50						
RB-71	Adjust Advances for Construction to 13-Month average	-			-	Weisensee
Customer Advances for Construction-KS Schedule 1, line 1-51						
RB-71	Adjust Advances for Construction to 13-Month average	-		-		(2)
Customer Deposits-MO - Schedule 1, line 1-52						
RB-70	Adjust Customer Deposits to 13-Month average	-			-	Weisensee
Customer Deposits-KS - Schedule 1, line 1-53						
RB-70	Adjust Customer Deposits to 13-Month average	27,274		27,274		(2)
Cumulative Regulatory Plan Amortizations - Schedule 1, lines 1-054 & 1-055						
RB-13	Adjust test year Accumulated Reserve to a MO jurisdictional basis	(41,500,000)		(41,500,000)		Weisensee
RB-30	Adjust test year MO basis Reserve to actual MO basis balance at the Update/True Up period	42,402,888			42,402,888	Weisensee
		902,888	-	(41,500,000)	42,402,888	
	RATE BASE - Schedule 1, line 1-057	1,328,744,112	1,309,765,533	44,501,170	(25,522,591)	
PRO FORMA ADJUSTMENTS						
OPERATING REVENUE						
Retail Sales - Schedule 1, line 1-010						
	Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	92,100,000			92,100,000	Blanc/Weisensee
OPERATING EXPENSES						
Other Operations & Maintenance Expenses - Schedule 1, line 1-020						
	Adjust bad debt expense related to proposed rate increase	538,056			538,056	Weisensee
Federal and State Income Taxes- Schedule 1, line 026						
	Adjust income tax expense for impact of proposed rate increase, excluding additional amortization to maintain credit ratios	35,534,163			35,534,163	Weisensee
	Total Electric Operating Exp - Schedule 1, line 1-027	36,072,219	-	-	36,072,219	
	Net Electric Operating Income - Schedule 1, line 1-029	56,027,781	-	-	56,027,781	

KANSAS CITY POWER & LIGHT COMPANY						
MISSOURI REVENUE REQUIREMENT						
12 MONTHS ENDED DEC 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 12-31-2010						
SUMMARY OF ADJUSTMENTS (1)			Adjust to 12-31-10			
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	Company witness
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	
RATE BASE						
Working Capital - Schedule 1, line 1-036						
	Adjust cash working capital for impact of proposed rate increase	(1,228,627)			(1,228,627)	Weisensee
	RATE BASE - Schedule 1, line 1-057	(1,228,627)	-	-	(1,228,627)	
(1) All amounts are total company; if an adjustment is applicable to only KS or MO it is so indicated						
(2) These adjustments affect Kansas jurisdictional only and are not discussed in testimony supporting the Missouri rate case.						
(3) 100% KS jurisdictional adjustment amount includes 100% Wholesale amount.						

**KANSAS CITY POWER & LIGHT CO
2010 RATE CASE - DIRECT FILING
TEST YEAR 12-2009 with Known & Measurable Changes to 12/31/2010
ALLOCATORS SCHEDULE**

DESCRIPTION OF JURISDICTIONAL INPUT ALLOCATION FACTORS

<u>Factor</u>	<u>Factor Description</u>
100 MO	100% Missouri
100 KS	100% Kansasi
100 WS	100% Wholesale
C1	Customers – Electric (Retail Only)
C2	Customers – Wholesale and Retail
D1	Production Demand
E1	Energy with Losses
E2	Energy without Losses

**KANSAS CITY POWER & LIGHT CO
 2010 RATE CASE - DIRECT FILING
 TEST YEAR 12-2009 with Known & Measurable Changes to 12/31/2010
 ALLOCATORS SCHEDULE**

**JURISDICTIONAL ALLOCATOR "C1"
 Average Number of Retail Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	268,371	53.1316%
Kansas – Retail	236,735	46.8684%
TOTAL COMPANY	<u>505,106</u>	<u>100.0000%</u>

**JURISDICTIONAL ALLOCATOR "C2"
 Average Number of Retail and Wholesale Customers**

	<u>Customers</u>	<u>% of Total</u>
Missouri – Retail	268,371	53.1309%
Kansas – Retail	236,735	46.8677%
Wholesale	7	0.0014%
TOTAL COMPANY	<u>505,113</u>	<u>100.0000%</u>

**KANSAS CITY POWER & LIGHT CO
2010 RATE CASE - DIRECT FILING
TEST YEAR 12-2009 with Known & Measurable Changes to 12/31/2010
ALLOCATORS SCHEDULE**

**JURISDICTIONAL ALLOCATORS "D1"
Production Demand - Based on 4 Monthly Coincident Peaks**

	<u>MW</u>	<u>% of Total</u>
Missouri -- Retail	1,821.0	53.3830%
Kansas -- Retail	1,568.4	45.9780%
Wholesale	21.8	0.6391%
TOTAL COMPANY	<u>3,411.2</u>	<u>100.0000%</u>

KANSAS CITY POWER & LIGHT CO
2010 RATE CASE - DIRECT FILING
TEST YEAR 12-2009 with Known & Measurable Changes to 12/31/2010
ALLOCATORS SCHEDULE

JURISDICTIONAL ALLOCATOR "E1"
Energy Sales with Losses

	<u>MWH</u> <u>w/ Losses</u>	<u>% of Total</u>
Missouri – Retail	9,230,501	57.0811%
Kansas – Retail	6,833,647	42.2590%
Wholesale	106,713	0.6599%
TOTAL COMPANY	<u>16,170,861</u>	<u>100.0000%</u>

JURISDICTIONAL ALLOCATOR "E2"
Energy Sales Without Losses

	<u>MWH</u> <u>w/o Losses</u>	<u>% of Total</u>
Missouri – Retail	8,750,336	57.1897%
Kansas – Retail	6,449,059	42.1492%
Wholesale	101,159	0.6611%
TOTAL COMPANY	<u>15,300,554</u>	<u>100.0000%</u>

**Kansas City Power & Light Company
Narrative Description of Allocators**

NET ELECTRIC OPERATING INCOME

Revenues

Retail revenues are the revenues received from retail customers in Missouri and Kansas. Retail revenues are not allocated; rather, they are recorded by jurisdiction.

Miscellaneous revenues include forfeited discounts, miscellaneous services, rent from electric property, transmission service for others, and other electric revenues. These miscellaneous revenues are subdivided and, where possible, assigned directly to the jurisdiction where they are recorded. The miscellaneous revenues that are not directly assignable to a jurisdiction are grouped by functional categories and allocated on a basis consistent with that functional category.

Non-firm off-system sales margin is allocated based on the Production Plant allocator, a calculated allocator based on the allocations for the various plant functional categories.

The capacity and fixed cost components of firm bulk sales revenue are allocated based on the Demand allocator. The energy cost component is allocated based on the Energy allocator.

Sales for resale revenue is revenue from the full-requirements firm wholesale customers under FERC jurisdiction. This revenue is assigned totally to the FERC jurisdiction.

Fuel & Purchased Power Cost

Fuel cost is allocated based on the Energy allocator.

The purchased power demand (capacity) component is allocated based on the Demand allocator, while the energy component is allocated based on the Energy allocator.

Other Operating and Maintenance ("O&M") Costs

Other production O&M cost is allocated consistent with the allocations of the respective plant functional categories.

Transmission O&M cost is allocated consistent with the allocation of transmission plant.

Distribution O&M cost is allocated consistent with the allocation of distribution plant.

Customer accounts expense is primarily allocated using the Customer allocator. The exception is that the uncollectible accounts expenses are directly assigned to the jurisdiction of their origin.

Customer services and information expense is primarily allocated using the Customer allocator. The exception is that the amortizations of Demand Response, Efficiency and Affordability Programs are directly assigned to the jurisdiction of their origin.

Sales expense is primarily allocated using the Customer allocator.

A&G expense is allocated using a number of methods depending on the cause of the cost. Salaries, employee benefits, and injuries and damages expenses are allocated based on the allocated sum of the labor portion of the production, transmission, distribution, customer accounts, customer services and information, and sales expenses described previously. Regulatory expenses are directly assigned to the jurisdiction of their origin, with the exception of the FERC regulatory expenses, which are allocated based on the Energy allocator. Amortization of other jurisdictional costs deferred as a result of prior regulatory orders are assigned directly to the applicable jurisdiction. Property insurance expense is allocated based on the allocation of total plant. General plant maintenance and fleet expenses are allocated based on the allocation of the plant with which they are associated. General advertising expense is allocated using the Customer allocator. The remaining A&G expenses are allocated using the Energy allocator.

Depreciation and Amortization Expenses

Depreciation and amortization expenses are allocated based on the allocation of the plant with which they are associated.

Interest on Customer Deposits

Interest on customer deposits is directly assigned to the jurisdiction of its origin.

Taxes

Property tax related to Wolf Creek is allocated based on the allocation of Wolf Creek plant. Property tax not related to Wolf Creek is allocated based on the allocation of total plant excluding Wolf Creek. Payroll tax related to Wolf Creek payroll is allocated based on the allocation of the Wolf Creek payroll. Payroll tax related to non-Wolf Creek payroll is allocated based on the allocation of the non-Wolf Creek payroll. Gross receipts tax is assigned directly to the Missouri jurisdiction and then eliminated through an adjustment (R-1). Capital stock tax is allocated based on the allocation of total plant.

Currently payable income tax is not allocated. Instead, currently payable income tax is calculated in the Revenue Requirement Model using the statutory tax rates for the appropriate jurisdiction and applying those rates to jurisdictional taxable income calculated in the Revenue Requirement Model. Deferred tax expense related to depreciation is calculated using the statutory federal and state tax rates for the appropriate jurisdiction and applying a composite tax rate to the jurisdictional difference between tax return depreciation and tax basis straight line depreciation reflected in the Revenue Requirement Model. Other deferred income tax expenses are primarily allocated based on the allocation of the plant with which they are associated. Kansas City, Missouri Earnings Tax applies only to the Missouri jurisdiction and is therefore assigned to Missouri.

RATE BASE

Plant-in-Service and Reserve for Depreciation and Amortization

The Demand allocator is used to allocate production plant. An exception is for plant items that have been afforded different jurisdictional accounting treatment through past commission orders. An example is the Missouri gross-up accounting treatment of allowance for funds used during construction ("Missouri Gross AFDC"). These items are directly assigned to the jurisdiction of their origin.

Transmission plant cost is allocated based primarily using the Demand allocator. Missouri Gross AFDC amounts in the transmission plant amounts are allocated directly to Missouri. In addition, there are some costs included in the transmission plant amounts that have been reclassified as distribution assets in accordance with Attachment AI of the Southwest Power Pool's Open Access Transmission Tariff. These amounts are assigned based on their physical location.

Distribution plant cost is assigned based on physical location.

General plant cost is allocated based on the composite allocation of production, transmission, and distribution plant, except for transportation equipment, power operated equipment and communications equipment that are allocated based on transmission and distribution plant.

Intangible plant consists primarily of capitalized software, which is allocated based on the allocation factor considered most appropriate for the function of the software. For example, the customer information system is allocated based on the Customer allocation factor, whereas transmission-related software is allocated consistent with the allocation of Transmission plant.

The reserves for accumulated depreciation and amortization are allocated based on the allocation of the plant with which they are associated.

Working Capital

Cash working capital ("CWC") is not allocated. Instead, the CWC amounts are calculated in the Revenue Requirement Model by taking the net CWC factors and applying these factors to other allocated amounts in the Revenue Requirement Model. Fuel inventory is allocated using the Energy allocator except for the Missouri Gross AFDC amounts in fuel inventory that are assigned directly to Missouri. Materials and supplies ("M&S") and prepayments are grouped by function and allocated based on allocations appropriate for the function of the M&S and prepayments.

Regulatory assets

Regulatory assets and liabilities are assigned directly to the jurisdiction of their origin.

Accumulated Reserve for Deferred Taxes

The reserve is primarily allocated based on the allocation of plant with which it is associated. However, deferred tax reserve amounts that are associated with regulatory assets and liabilities are assigned directly to their jurisdiction of origin.

Customer Advances for Construction and the Customer Deposits

The customer advances for construction and the customer deposits are assigned directly to the jurisdiction of their origin.