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#### DIRECT TESTIMONY OF

#### JOHN P. WEISENSEE

#### KANSAS CITY POWER & LIGHT COMPANY

### DOCKET NO. 10-KCPE415-RTS

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#### **PUBLIC VERSION**

\*\*" Designates Confidential Information OR
Security Enhancement Information Pursuant to K.S.A. 66-1233 Has Been Removed.

Certain Schedules Attached to this Testimony
Contain Confidential Information And Have Been Removed.

# BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

#### **DIRECT TESTIMONY OF**

#### JOHN P. WEISENSEE

#### ON BEHALF OF KANSAS CITY POWER & LIGHT COMPANY

\_\_\_\_\_

#### IN THE MATTER OF THE APPLICATION OF KANSAS CITY POWER & LIGHT COMPANY TO MODIFY ITS TARIFFS TO CONTINUE THE IMPLEMENTATION OF ITS REGULATORY PLAN

#### DOCKET NO. 10-KCPE-\_\_\_-RTS

- 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 Kansas and Missouri.

- 1 Q: Please describe your education, experience and employment history.
- 2 A: I graduated from The University of Texas at Austin in 1977 with a Masters in
- 3 Professional Accounting. I had previously received my Bachelors of Business
- Administration degree in Accounting from the same university, summa cum laude. I
- 5 have been a Certified Public Accountant since 1977. I began my career with KCP&L in
- 6 January 2007. From 1986 to 2001, I was the Manager, Finance and Accounting for
- 7 St. Joseph Light & Power Company. In the years between leaving that utility and
- beginning at KCP&L, I was self-employed as a business consultant in the utility industry
- 9 and for many other industries.
- 10 Q: Have you previously testified in a proceeding before the Kansas Corporation
- 11 Commission ("KCC" or "the Commission") or before any other utility regulatory
- 12 agency?
- 13 A: Yes, I have testified before the KCC in several dockets. In addition, I have testified on
- many occasions before the Missouri Public Service Commission while at St. Joseph Light
- 45 & Power Company and at KCP&L.
- 16 Q: What is the purpose of your testimony?
- 17 A: The purpose of my testimony is to: (i) describe the revenue requirement model and
- schedules that are used to support the rate increase KCP&L is requesting in this
- proceeding (Schedule JPW-1 attached to this testimony); and (ii) support various
- accounting adjustments listed on the summary of adjustments (Schedule JPW-2 attached
- 21 to this testimony).

#### REVENUE REQUIREMENT MODEL AND SCHEDULES

- 2 Q: What is the purpose of Schedule JPW-1?
- 3 A: This attachment includes the schedules derived from the Company's revenue requirement
- 4 model used to support the rate increase that KCP&L requests in this proceeding.
- 5 Q: Were the schedules prepared either by you or under your direction?
- 6 A: Yes, they were.
- 7 Q: Please describe the process the Company used to determine the requested rate
- 8 increase.

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9 A: We utilized a standard ratemaking process to determine the rate increase request. We 10 used historical test year data from the financial books and records of the Company as the 11 basis for operating revenues, operating expenses and rate base. We then adjusted the 12 historical test year data to reflect: (i) normal levels of revenues and expenses that would 13 have occurred during the test year; (ii) annualizations of certain revenues and expenses; 14 (iii) amortizations of regulatory assets and liabilities; and (iv) known and measurable 15 changes that have been identified since the end of the historical test year. We then 16 allocated the adjusted test year data to arrive at operating revenues, operating expenses, 17 and rate base applicable to the Kansas jurisdiction. We subtracted operating expenses 18 from operating revenues to arrive at operating income. We then divided operating 19 income by rate base to calculate the rate of return prior to the requested rate increase. 20 The requested rate increase is the amount necessary for the post-increase calculated rate 21 of return to equal the rate of return supported by KCP&L witness Dr. Samuel C. 22 Hadaway.

1	Q:	Does the revenue requirement model include costs recovered through the Energy
2		Cost Adjustment ("ECA") and Energy Efficiency ("EE") riders?
3	A:	Yes, these costs are included and have been adjusted, as discussed later in this testimony
4		(adjustments CS-26 and CS-100, respectively). However, the revenue requirement is not
5		affected by inclusion of these costs because adjusted Kansas retail revenue includes ECA
6		and EE revenue equal to the sum of all adjusted ECA costs and EE costs, respectively.
7		The ECA costs are included in Schedule JPW-5 attached to this testimony. The ECA and
8		EE effects are considered in the rate design in this case.
9		TEST YEAR
10	Q:	What historical test year did KCP&L use in determining rate base and operating
11		income?
12	A:	The revenue requirement schedules are based on a historical test year of the twelve
13		months ending September 30, 2009.
14	Q:	Is this the test year specified for this case in Docket No. 04-KCPE-1025-GIE ("1025
15		Docket" or "Regulatory Plan")?
16	A:	The Regulatory Plan specified a test year for the current rate case of the twelve months
17		ended June 30, 2009 based upon a filing date prior to August 15, 2009. However,
18		KCP&L filed a Motion to Amend Filing Date on August 12, 2009 requesting a delay in
19		the filing date and that no specific filing date be established by the Commission.
20		Additionally, on September 9, 2009, the parties to the Stipulation and Agreement
21		approved by the Commission in KCP&L's last rate case proceeding, Docket No. 09-
22		KCPE-246-RTS ("246 docket"), filed a Joint Report Regarding the Timing and Process
23		for Kansas City Power & Light Company's Final Rate Proceeding Under Its Five-Year

Regulatory Plan ("Collaborative Report") under the 1025 Docket, asking that the procedural schedule be revised depending on the Iatan Unit 2 in-service date. KCP&L's Motion to Amend Filing Date was approved by the Commission in its November 13, 2009 Order Granting KCP&L's Motion to Amend Filing Date. To date, the Commission has not yet taken any action regarding the Collaborative Report. The Company used the twelve-month period ending September 30, 2009 for the test year in this rate proceeding as that period reflects the most currently available quarterly financial information.

A:

A:

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

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

#### JURISDICTIONAL ALLOCATIONS

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

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

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

The method of allocation is critical first to ensure that the rates charged to each jurisdiction of customers reflect the full cost of serving those customers but not the cost of serving customers in other jurisdictions. Secondly, the method of allocation must allow the Company the opportunity to recover fully its prudent costs of serving those customers. That is, if the sum of the allocation factors allowed in each jurisdiction is less than 100%, then the Company is unable to recover its prudent cost of service and return on rate base. Company witness Larry W. Loos discusses this issue in more detail in his direct testimony.

#### Q: What allocators did the Company use?

A:

A:

A:

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

#### 20 Q: Please describe the Demand allocator.

The Demand allocator is a 12-month weather normalized average of the coincident peak demands for the Kansas and Missouri retail jurisdictional customers and the firm wholesale jurisdiction.

- 1 Q: Please describe the Energy allocator.
- 2 A: The Energy allocator is based on the total weather-normalized kilowatt-hour usage by the
- 3 Kansas and Missouri retail customers and the firm wholesale jurisdiction.
- 4 Q: Please describe the Customer allocator.
- 5 A: The Customer allocator is based on the average number of customers during the test year
- 6 in Kansas, Missouri, and the firm wholesale jurisdiction.
- 7 Q: Please explain how the various revenues, expenses and rate base components are
- 8 allocated among KCP&L's regulatory jurisdictions.
- 9 A: Attached as Schedule JPW2010-4 is a narrative describing the allocation methodology.
- 10 O: Do these allocators reflect any change in allocation methods from those used in
- prior cases under the Regulatory Plan?
- 12 A: Yes. In the Stipulation and Agreement approved by the Commission in Docket No. 07-
- 13 KCPE-905-RTS ("905 Docket"), KCP&L agreed to utilize the Unused Energy Allocator
- 14 ("UE1") to allocate off-system sales margins to Kansas retail ratepayers in its ECA rider.
- KCP&L has utilized this allocator in its ECA rider for the past two years. Missouri uses
- an energy allocator to allocate off-system sales margins between the Kansas and Missouri
- jurisdictions. The result of these differing allocation methodologies is that over 100% of
- 18 KCP&L's off-system sales margins are allocated out to customers; that is, KCP&L pays
- out more margin than it takes in. The Company now supports a different allocation
- 20 method for allocating off-system sales margins. Mr. Loos recommends, and KCP&L
- supports, allocating off-system sales margins for the ECA rider based on Kansas's
- allocation of steam production plant as a percentage of total KCP&L steam production

1		plant. Once again, this change would not affect the current rate case revenue
2		requirement, because of the ECA rider, but will affect future ECA filings.
3	Q:	What is the Company's specific request of the Commission on this issue?
4	A:	KCP&L requests Commission approval to allocate off-system sales margins in the ECA
5		rider based on Kansas's allocation of steam production plant as a percentage of total
6		KCP&L steam production plant ("steam production plant allocator") as recommended by
7		Company witness Larry W. Loos and Tim Rush.
8	Q:	Does Mr. Loos recommend any other changes that the Company has chosen not to
9		use in the current rate proceeding?
10	A:	Yes, Mr. Loos recommends several other changes, including the use of an energy
11		allocator to allocate environmental plant and operations and maintenance expenses and to
12		allocate non-labor boiler maintenance expense. While KCP&L has chosen not to make
13		those changes at this time, because of an agreement in the Regulatory Plan to use a
14		12-month coincident peak demand for those items, KCP&L intends to propose those
15		changes in future rate cases.
16	Q:	Since KCP&L has chosen not to make these changes at this time, how is steam
17		production plant allocated in Schedule 11 of Schedule JPW2010-1?
18	A:	Steam production plant is allocated entirely based on the demand allocator, with no
19		different treatment at this time for the environmental plant.
20	Q:	Given that the steam production plant on Schedule 11 is entirely allocated based on
21		demand, then is the off-system sales margin allocation that KCP&L recommends be
22		allocated based on the steam production plant allocation, therefore allocated
23		entirely based on demand?

No, for purposes of the off-system sales margin allocation in this rate proceeding the steam production plant allocator is blended, with approximately 23% of the allocation based on energy (the environmental portion of steam production plant) and the remainder based on demand. This approach allows the off-system sales margin presented in this rate proceeding to be reflective of the allocation recommended by the Company going forward and steam production plant on Schedule 11 to be allocated in accordance with the Regulatory Plan.

#### **ADJUSTMENTS**

#### Q: Please discuss Schedule JPW2010-2.

Q:

A:

A:

A:

This schedule presents a listing of revenue and expense adjustments to the 12 months ended September 30, 2009 test year, and rate base adjustments to the September 30, 2009 balances. The adjustments are organized and subtotaled by the lines reflected on Schedule 1, SUMMARY OF OPERATING INCOME & RATE BASE, of Schedule JPW2010-1. This listing includes the adjustment number and description, amount, and the Company witness sponsoring the adjustment. Various KCP&L witnesses will support, in their direct testimony, the need for each of these adjustments.

#### Please explain the adjustments to reflect normal levels of revenues and expenses.

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

- 1 Q: Please explain the adjustments to annualize certain revenues and expenses.
- 2 A: Annualization adjustments have been made to reflect an annual level of expense in cost
- 3 of service, such as the annualization of payroll and depreciation expenses. The former
- 4 reflects a full year's impact of recent pay increases, while the latter reflects the impact of
- a full-year's depreciation on recent plant additions as well as adoption of new
- depreciation rates proposed by KCP&L in this case as discussed by Company Witness
- 7 John J. Spanos.
- 8 Q: Please explain the adjustments to amortize regulatory assets and liabilities.
- 9 A: Various regulatory assets and liabilities have been established in past Kansas rate cases,
- such as deferred security costs and rate case costs. Those assets/liabilities are then
- amortized over the number of years authorized in the Orders for the applicable rate cases.
- 12 Q: Please explain the adjustments to reflect known and measurable changes that have
- been identified since the end of the historical test year?
- 14 A: Those adjustments are made to reflect changes in the level of revenues, expenses, rate
- base and cost of capital that either have occurred or are expected to occur prior to the
- effective date of rate implementation in this docket. For example, payroll expense has
- been adjusted for known and measurable pay increases. In general, known and
- measurable changes to plant-related assets and reserves have been considered through
- September 30, 2010 while other changes have been considered through August 31, 2010.
- 20 Q: Do all of those adjustments, listed on Schedule JPW2010-2 and discussed
- 21 throughout the remainder of this testimony, entail an adjustment of test year
- 22 amounts?

1	A:	Yes, the adjustments described below and summarized on Schedule JPW2010-2 reflect
2		adjustments to the test year ended September 30, 2009, or, in the case of rate base items,
3		adjustments to September 30, 2009 balances.
4		RB-11 OUT-OF-PERIOD ITEMS
5	Q:	Please explain adjustment RB-11.
6	A:	The Company has identified certain costs recorded during the test year to capital projects,
7		involving expense report charges, for which it is not seeking recovery in this or any
8		future rate proceeding. The costs were removed from the plant accounts and recorded to
9		a non-utility expense account. We believe the costs were ordinary and reasonable
10		business expenses; however, we do not believe such costs should be borne by ratepayers.
11		RB-20 PLANT IN SERVICE
12	Q:	Please explain adjustment RB-20.
13	A:	Excluding Iatan Unit 2, we rolled September 30, 2009 plant balances forward to
14		September 30, 2010, by using the Company's 2009-2010 capital budgets, which include
15		both capital additions and retirements. Additional retirements of general plant were also
16		reflected consistent with the results of the 2009 depreciation study discussed by Company
17		witness John J. Spanos.
18	Q:	How and why was the Iatan Unit 2 plant amount projected?
19	A:	As agreed to by the parties in this case in the Joint Report, we used KCP&L's share of
20		the budgeted project costs. Company witness Brent C. Davis discusses the Iatan 2 in-

What is the projected Iatan 2 balance that is included in rate base in this rate

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Q:

service in his testimony.

proceeding?

- 1 A: We have projected a balance of \$1.029 billion (KCP&L's share, total company, including
- 2 Allowance for Funds Used during Construction ("AFUDC").
- 3 Q: For purposes of the Company's filing, were Iatan 2 budgeted total project costs
- 4 allocated to KCP&L based on its ownership interest in that plant?
- 5 A: Yes, the entire project cost was allocated at KCP&L's ownership level (54.71%) even
- 6 though certain of those costs will be classified as common between Unit 1 and Unit 2.
- 7 Q: Why did the Company take that approach?
- 8 A: The primary reason was because certain end-of-project work included in the Iatan Unit 2
- 9 budget has not yet been fully designed. Therefore, the expected cost of that common
- work is not known with certainty at this time. A contributing factor is conservatism; that
- is, KCP&L's share of Iatan 2 (54.71%) is lower than its share of Iatan common (61.45%).
- 12 Q: Will the split between Iatan 2 costs and common costs be finalized in the
- abbreviated, true-up case anticipated in the Joint Report?
- 14 A: Yes, a true-up will take place at that time.
- 15 Q: Since the Company's ownership interest in Iatan 2 is less than that of Iatan 1, was
- an adjustment made to reflect KCP&L's reduced ownership in the common plant
- 17 existing prior to the recent Iatan construction activity?
- 18 A: Yes, adjustments RB-20 and RB-30 include reductions in rate base components to reflect
- a net billing to certain Iatan 2 partners of common plant existing prior to the recent Iatan
- 20 construction activity. While this billing has not yet taken place, both Plant in Service and
- Reserve for Depreciation were adjusted using a calculation based on the individual
- components of common plant, original Plant in Service and the related cumulative
- Reserve for Depreciation projected as of September 30, 2010.

#### 1 RB-25/CS-111 IATAN 1 REGULATORY ASSET

- 2 Q: Please explain adjustment RB-25.
- 3 A: Pursuant to the terms of the Stipulation and Agreement that was approved by the
- 4 Commission in the 246 Docket ("246 S&A"), KCP&L was authorized to include in a
- 5 regulatory asset depreciation expense and carrying costs for the Iatan Unit 1 Air Quality
- 6 Control System ("AQCS") and Iatan common plant not included in rate base in the
- 7 246 Docket. Adjustment RB-25 rolls forward the regulatory asset balance, which is
- 8 recorded on a Kansas jurisdictional basis, from September 30, 2009 to September 30,
- 9 2010 based on projected jurisdictional depreciation expense and carrying costs during
- that period.
- 11 Q: What do you mean by the term "Iatan common?"
- 12 A: A component of the construction of Iatan 1 Unit AQCS and Iatan Unit 2 is equipment and
- facilities to be used by and for the benefit of both Iatan Unit 1 and Iatan Unit 2.
- Examples include a shared chimney, water treatment facilities, and rail facilities.
- 15 Q: What is the projected regulatory asset balance that is included in rate base in this
- 16 rate proceeding?
- 17 A: We have projected a September 30, 2010 Kansas jurisdictional balance of \$4.2 million.
- 18 Q: Please explain adjustment CS-111.
- 19 A: We annualized the amortization of the Iatan Unit 1 and Iatan common regulatory asset
- based on the remaining depreciable life of the Iatan Unit 1 AQCS, pursuant to FERC
- account 312, or 27 years, based on the depreciation study supported in the direct
- testimony of Company witness John Spanos.
- 23 Q: Will this amortization continue for 27 years?

1 A: Yes, pursuant to the 246 S&A. However, the Company recommends transferring the
2 Iatan Unit 1 and Iatan common regulatory asset into plant accounts effective with new
3 rates in this rate proceeding. The carrying cost portion of the regulatory asset would be
4 transferred to plant in service while the depreciation portion of the regulatory asset would
5 be transferred to the reserve for depreciation.

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

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Q:

A: Administratively, tracking these deferred costs will be much easier if the costs are included in the Company's property record system, as part of the overall Iatan Unit 1 plant costs, rather than tracking the regulatory asset for 27 years.

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

A: The purpose of the regulatory asset was to bridge Iatan Unit 1 AQCS and common plant between rate cases in the Regulatory Plan. That is, under terms of the 246 S&A only Iatan 1 AQCS and common plant costs paid or approved for payment as of April 30, 2009 and in service as of July 4, 2009 were allowed in rate base in the 246 Docket. The intention was not to disallow costs not paid or approved for payment at that date, but rather to allow those costs in rate base in the next rate proceeding (the current rate case). Therefore, it seems logical that at the end of this rate proceeding all Iatan Unit 1 AQCS and common plant costs should be included in plant accounts going forward.

#### 19 Q: Would this transfer have any ratemaking impact?

A: No. The unrecovered deferred costs will be included in rate base in future years whether
the costs are identified as a regulatory asset or included in plant accounts.

Correspondingly, depreciation expense will be recognized at the appropriate level.

#### What specific request is the Company making of the Commission on this subject?

1	A:	We request that the deferred depreciation portion of the Iatan 1 Unit AQCS and Iatan
2		common cost regulatory asset be transferred to Federal Energy Regulatory Commission
3		("FERC") account 108, Reserve for Depreciation, as a reduction in that balance and that
4		the carrying cost portion of the regulatory asset be transferred to FERC account 101,
5		Plant in Service, as an increase in that balance. Alternatively, in the event the
6		Commission does not grant this request, we ask that the amortization period for the
7		regulatory asset be set at the remaining depreciable life of Iatan Unit 1, or 27 years.

## 8 Q: Exclusive of the regulatory asset, what is the amount of Iatan Unit 1 plant-in-service 9 included in this rate proceeding, including common plant?

10 A: We have included a balance of \$509 million (KCP&L's share, total company, including11 AFUDC).

#### **RB-30 RESERVE FOR DEPRECIATION**

#### 13 Q: Please explain adjustment RB-30?

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A:

14 A: This adjustment rolls forward the Reserve for Depreciation from September 30, 2009 to 15 balances projected as of September 30, 2010.

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

The depreciation/amortization provision component was calculated in two steps: (i) by multiplying the September 2009 provision times twelve to approximate the provision that would be charged to the Reserve for Depreciation from October 2009 through September 2010 (twelve months) for plant existing at September 30, 2009; and (ii) by estimating the depreciation/amortization attributable to projected net plant additions from October 2009 through September 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: Those components were primarily based on budgeted activity during the period October
- 5 2009 through September 2010. The adjustment also recognized additional retirements of
- 6 general plant identified in the results of the 2009 depreciation study supported by
- 7 Company witness John J. Spanos.
- 8 Q: Is the Reserve for Depreciation adjusted for any other items?
- 9 A: Yes, it has been increased for the cumulative Kansas jurisdictional Pre-Tax Payment on
- Plant ("PTPP") from January 1, 2007 through September 30, 2010, or \$66.25 million.
- 11 The Stipulation and Agreement approved by the Commission in the 1025 Docket
- 12 ("1025 S&A") required that the cumulative Contribution in Aid of Construction
- 13 ("CIAC") (established and referred to now as the PTPP as a result of agreements and
- Orders in previous rate cases under the 1025 S&A) be included as an increase in the
- Reserve for Depreciation effective with the final rate case in the Regulatory Plan, the
- current rate proceeding.
- 17 Q: Does the Regulatory Plan require that the cumulative PTPP balance be spread to
- plant account balances in this rate proceeding?
- 19 A: The Regulatory Plan states that the spreading shall take place "at a later time." While the
- total cumulative Kansas jurisdictional balance is included on Schedule 12 of Schedule
- JPW-1 in a "dummy" plant account, Account 399, and allocated 100% to Kansas
- jurisdictional plant, we have spread the cumulative balance to the supply-related

1		Regulatory Plan projects for purposes of the depreciation study. Company witness John
2		Spanos discusses this more in his testimony.
3	Q:	Does the Company recommend that the spreading method employed in the
4		depreciation study be used to spread the PTPP balance over the plant accounts for
5		book purposes?
6	A:	Yes, the Company recommends, and requests of the Commission, that the approach used
7		to spread the cumulative PTPP balance in the depreciation study sponsored by Company
8		witness John Spanos in his direct testimony be used to spread the balance in the
9		Company's property records system.
10		RB-50 PREPAYMENTS
11	Q:	Please explain adjustment RB-50.
12	A:	We normalized this rate base item based on a 13-month average of prepayment balances
13		Prepayment amounts can vary widely during the course of the year and an averaging
14		method minimizes those fluctuations.
15	Q:	What accounts are included in prepayments?
16	A:	The most significant relate to prepaid insurance, capacity charges, rent and software
17		maintenance.
18	Q:	What period was used for the 13-month averaging?
19	A:	We used the period September 2008 through September 2009.
20	Q:	Did the KCC Staff use 13-month averaging for Prepayments in the 246 Docket?
21	A:	Yes, they did.

2	Q:	Please explain adjustment RB-55.
3	A:	The 1025 S&A included an SO <sub>2</sub> Emission Allowance Management Policy, which
4		provided for KCP&L to sell $SO_2$ emission allowances in accordance with the initial $SO_2$
5		Plan submitted to the KCC, KCC Staff and other parties in January 2005, as updated.
6		The 1025 S&A requires KCP&L to record all SO <sub>2</sub> emission allowance sales proceeds as a
7		regulatory liability in Account 254. The liability is reduced by premiums that result from
8		the Company's purchase of lower sulfur coal than specified under contracts.
9		Adjustment RB-55 reflects the projected net balance at August 2010, based on expected
10		allowance sales and lower sulfur coal premiums during the period September 30, 2009
11		through that date.
12	Q:	What is the projected SO <sub>2</sub> regulatory liability that is included in rate base in this
13		rate proceeding?
14	A:	We have projected a September 30, 2010 balance of \$87 million (total company),
15		exclusive of a small amount that pertains only to the Missouri jurisdiction.
16	Q:	Will the net proceeds in the regulatory liability account be reflected as a reduction
17		in revenue requirements in this rate proceeding?
18	A:	As I discuss later in this testimony (adjustment CS-26), ratepayers will be given the
19		benefit of these net proceeds through the ECA rider.
20	Q:	Is the Company authorized to continue this regulatory treatment following the
21		conclusion of this rate proceeding?
22	A:	This regulatory treatment will end with the conclusion of the Regulatory Plan, absent
23		Commission authorization to continue. Therefore, KCP&L requests approval to continue

**RB-55 EMISSION ALLOWANCES** 

the process authorized by the Commission in the 1025 Docket to defer proceeds from future SO<sub>2</sub> allowance sales, including the annual Environmental Protection Agency auction, and to offset the deferred gains with coal premiums of purchase of low sulfur coal.

#### **RB-60 ENHANCED SECURITY COSTS**

6 Q: Please explain adjustment RB-60.

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- A: We rolled forward the unamortized enhanced security costs to August 31, 2010. Those
  costs represent expenditures incurred by the Company for measures undertaken following
  the September 11, 2001 terrorist attacks. Those measures include increased security at
  certain critical facilities to ensure the safety of Company personnel and equipment and
  the continuation of reliable electric service.
- 12 Q: Why were those costs deferred?
- 13 In 2004, the Company advised the KCC Director of Utilities that the appropriate A: 14 mechanism to address enhanced security costs was to defer those costs through the 15 establishment of a regulatory asset. The recovery of those costs would then be requested 16 in future rate proceedings. By letter dated December 30, 2004, the Director indicated 17 agreement with the accounting procedure proposed by the Company. The Stipulation and 18 Agreement approved by the Commission in Docket No. 06-KCPE-828-RTS ("828 19 S&A") reaffirmed deferral of such costs incurred through December 31, 2006, and 20 inclusion of the unamortized deferred costs in rate base.
- Q: Do those costs include expenditures that would otherwise be classified as plant-inservice?

- 1 A: No, costs that are properly classified as plant-in-service have been excluded from the deferred account.
- 3 Q: What amortization period was established for those deferred costs?
- 4 A: In accordance with the 828 S&A, those costs are being amortized over five years, commencing January 1, 2007.
- 6 O: Does the test year cost of service reflect a full year's amortization expense?
- 7 A: Yes, the amortization expense was recorded on the books in the test year. Therefore, net
  8 operating income is properly stated and requires no adjustment. In addition to
  9 amortization, test year cost of service includes ongoing security costs incurred during the
  10 test year.

#### **RB-65 AND CS-65 PENSION COSTS**

- 12 Q: Please explain adjustments RB-65 and CS-65.
- 13 A: These adjustments consist of five components:

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14 Expense - adjust Financial Accounting Standard No. 87 "Employers' Accounting (a) 15 for Pensions" ("FAS 87"), No. 88 "Employers' Accounting for Settlements and 16 Curtailments of Defined Benefit Pension Plans and for Termination Benefits" 17 ("FAS 88"), and No. 158 "Employers' Accounting for Defined Benefit Pension 18 and Other Postretirement Plans" ("FAS 158") pension expense for ratemaking 19 purposes to an annualized level. As a result of the Financial Accounting 20 Standards Board issuance of the Accounting Standards Codification ("ASC") in 21 June 2009, the guidance for pensions formerly included within FAS 87, 88, and 22 158 is now included in the ASC within Topic 715, "Compensation – Retirement 23 Benefits."

1		(b)	Rate base - roll forward the FAS 87 regulatory asset to the projected August 31,
2			2010 balance;
3		(c)	Rate base - roll forward the FAS 88 regulatory asset to the projected August 31,
4			2010 balance;
5		(d)	Rate base - roll forward the FAS 158 regulatory asset to the projected August 31,
6			2010 balance; and
7		(e)	Rate base - roll forward the net prepaid pension asset to the projected August 31,
8			2010 balance.
9	Q:	Do th	nese pension adjustments take into consideration payroll billed to joint venture
10		partn	ers, billed to companies affiliated with KCP&L ("affiliated companies"), and
11		charg	ged to capital?
12	A:	Yes, t	they do, based on data from the payroll adjustment discussed later in this testimony
13		(adjus	stment CS-50).
14	Q:	Do th	nese pension adjustments include the effects of the Company's interest in the
15		Wolf	Creek generating station pension plans?
16	A:	Yes, t	hey do.
17	Q:	Pleas	e explain component (a).
18	A:	FAS	87 expense was annualized based on information provided by the Company's
19		actuai	rial firms. In addition, annualized pension expense includes amortizations of the
20		FAS	87, FAS 88 and FAS 158 re-measurement costs (components (b)-(d), respectively,
21		discus	ssed below).
22	Q:	Is the	e FAS 87 expense provided by the Company's actuarial firms on a "KCP&L
23		stand	-alone" basis, or does it also include costs associated with GMO?

1	A:	All employees are now KCP&L employees; therefore, the actuarial reports are on a
2		consolidated basis (i.e., KCP&L and GMO combined).
3	Q:	How is the consolidated FAS 87 expense allocated to KCP&L to ensure that Kansas
4		ratepayers are not paying for GMO costs?
5	A:	The consolidated expense is allocated to each jurisdiction based on a labor allocation
6		factor, consistent with the payroll annualization allocation discussed later in this
7		testimony (adjustment CS-50).
8	Q:	Does this approach properly consider unamortized gains and losses existing at the
9		time GMO became part of the consolidated group (July 14, 2008)?
10	A:	Yes, it does.
11	Q:	Was annualized pension expense determined in accordance with established
12		regulatory practice?
13	A:	Yes, the calculation was made in accordance with the methodology documented in the
14		1025 S&A and the 246 S&A.
15	Q:	What is the amount of FAS 87 expense on a total company Kansas basis currently
16		built into rates?
17	A:	The 246 S&A established the annual amount built into rates at \$36,306,150, before
18		capitalized amounts and the portion of KCP&L's annual pension cost that is allocated to
19		KCP&L's joint partners in the Iatan and LaCygne generating stations, and before

inclusion of the amortization of the FAS 87, FAS 88 and FAS 158 regulatory assets.

20

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Q:

Please explain component (b).

- 1 A: This adjustment was made to roll forward the FAS 87 regulatory asset, expressed on a
- 2 total company Kansas basis, to August 31, 2010, in order to determine the proper amount
- 3 to be included in rate base.
- 4 Q: What is the nature of this regulatory asset?
- 5 A: This regulatory asset represents the cumulative unamortized difference in FAS 87
- 6 pension expense for ratemaking purposes (as discussed in component (a) above) and
- 7 pension expense built into rates during the corresponding periods.
- 8 Q: When was the beginning point for accumulating this difference in FAS 87 pension
- 9 expense for ratemaking purposes and FAS 87 pension expense built into rates?
- 10 A: The 1025 S&A specified the accumulation was to begin January 1, 2005.
- 11 Q: How was the FAS 87 regulatory asset rolled forward to August 31, 2010?
- 12 A: The FAS 87 pension regulatory asset at December 31, 2008 was adjusted by the projected
- difference between FAS 87 expense for Kansas jurisdictional ratemaking purposes based
- on the 2009 pension costs provided by the Company's actuaries and FAS 87 expense
- 15 currently built into rates for the period January 1, 2009 to August 31, 2010. Finally, the
- regulatory asset balance was reduced by projected amortization of the regulatory asset
- balance over the period January 1, 2009 through July 31, 2009 as stipulated in the 905
- Docket and from August 30, 2009 through August 31, 2010 as stipulated in the 246
- Docket, based on a five-year amortization period, as specified in the 1025 S&A.
- 20 Q: What was the amount of the December 31, 2008 FAS 87 regulatory asset on a total
- company Kansas basis included in the 246 S&A?
- 22 A: The amount stipulated in the 246 S&A was \$15,055,968 at December 31, 2008, after
- allocation to joint owners.

- 1 Q: Is the FAS 87 regulatory asset properly includable in rate base?
- 2 A: Yes, the Commission authorized rate base inclusion in the 1025 Docket.
- 3 Q: Please explain component (c).
- 4 A: This adjustment was made to roll forward the FAS 88 regulatory asset, expressed on a
- 5 total company Kansas basis, to August 31, 2010, in order to determine the proper amount
- 6 to be included in rate base
- 7 Q: What is the nature of this regulatory asset?
- 8 A: This asset represents cumulative unamortized FAS 88 expenses, before amounts
- 9 capitalized and after allocation to joint owners.
- 10 **Q:** What is FAS 88?
- 11 A: FAS 88 is a financial accounting standard that addresses, among other issues, accounting
- for settlement of defined benefit plan obligations and curtailments of defined benefit
- plans.
- 14 Q: How is FAS 88 expense determined?
- 15 A: FAS 88 expense is based on information provided by the Company's actuarial firms.
- 16 Q: How was the FAS 88 regulatory asset rolled forward to August 31, 2010?
- 17 A: The FAS 88 regulatory asset at December 31, 2008 was adjusted to reflect projected FAS
- 18 88 amortization from January 1, 2009 through August 31, 2010.
- 19 Q: What was the amount of the FAS 88 regulatory asset on a total company Kansas
- basis included in the 246 S&A?
- 21 A: The amount stipulated in the 246 S&A reaffirmed the \$22.6 million at December 31,
- 22 2007, after allocation to joint owners, established in the 905 Docket, but prior to the
- impact of the five-year amortization that began effective January 1, 2008.

- 1 Q: Is the FAS 88 regulatory asset properly includable in rate base?
- 2 A: Yes, the KCC Commission authorized rate base inclusion in the 828 S&A.
- 3 Q: Please explain component (d).
- 4 A: This adjustment was made to roll forward the FAS 158 regulatory asset, expressed on a
- 5 total company Kansas basis, to August 31, 2010, in order to determine the proper amount
- 6 to be included in rate base.
- 7 Q: What is the nature of this regulatory asset?
- 8 A: FAS 158 required the Company to convert its measurement date from September 30,
- 9 2008 to December 31, 2008. As a result, KCP&L incurred a catch up of three months of
- additional pension and Other Post-Employment Benefits ("OPEB") expense in 2008.
- 11 The Company has included a five-year amortization of those additional costs in its
- pension adjustment (CS-65, component (a)) and its OPEB adjustment (adjustment CS-61,
- discussed later in this testimony).
- 14 Q: Why was a five-year period used for the FAS 158 amortization?
- 15 A: This period was used to be consistent with the FAS 88 amortization.
- 16 Q: What were the amounts of the December 31, 2008 FAS 158 regulatory assets on a
- 17 total company Kansas basis included in the 246 S&A?
- 18 A: The amounts stipulated in the 246 S&A were \$7,393,362 (pension) and \$1,985,626
- 19 (OPEB) at December 31, 2008, both amounts expressed after allocation to joint partners.

- 1 Q: Has the Commission authorized the Company to set up these incremental costs in a
- 2 regulatory asset, amortize such costs over five years, and include the unamortized
- 3 costs in rate base?
- 4 A: Yes, such authorization was approved in the 246 Docket (with rate base treatment for
- 5 pensions, not OPEB).
- 6 Q: Please explain component (e).
- 7 A: This adjustment was made to roll forward the net prepaid pension asset, expressed on a
- 8 total company Kansas basis, to August 31, 2010, in order to determine the proper amount
- 9 to be included in rate base.
- 10 **Q:** What is the nature of this asset?
- 11 A: This asset represents the initial net prepaid pension asset outlined in the 1025 S&A
- 12 (\$63,658,444 total company excluding joint partner shares, consisting of \$28,199,282
- Kansas, \$34,694,918 Missouri, and \$764,244 firm wholesale) reduced by the difference
- between pension expense computed under FAS 87 and contributions made to the pension
- trusts from January 1, 2005 through September 30, 2009 and projected through
- 16 December 31, 2010.
- 17 Q: How was the net prepaid pension asset rolled forward to August 31, 2010?
- 18 A: The difference between FAS 87 expense for ratemaking purposes and projected
- 19 contributions for the period January 1, 2009 to December 31, 2010 was subtracted from
- 20 the December 31, 2008 net prepaid pension asset balance to determine the December 31,
- 21 2010 net prepaid pension asset. The December 31, 2008 amount was based on the
- \$2,390,156 total company amount, expressed on a Kansas basis, exclusive of joint
- partners' shares, identified in the 246 S&A.

1 Q: Why was the net prepaid pension asset rolled forward to December	ĺ	C	): Wh	y was the net	prepaid	pension as	sset rolled	forward 1	to Decer	nber 31	., 2010?
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- 2 Contributions to the pension trust are made at intervals during the calendar year while A: 3 FAS 87 pension expense is reflected evenly over the 12 months of the calendar year. 4 Consequently, at any point during the calendar year, cumulative annual contributions 5 may be either greater than or less than ratable pension expense. However, by December 6 of each calendar year, the amount of cumulative annual contributions to the pension trust 7 will equal the annual FAS 87 pension expense recognized for ratemaking. The asset was rolled forward to December 31, 2010 to reflect that there will be neither a positive nor 8 9 negative balance for this item at the end of a calendar period.
- 10 Q: Is the net prepaid pension asset properly includable in rate base?
- 11 A: Yes, inclusion of this asset in rate base was authorized in the 1025 S&A.
- 12 Q: Is there a net prepaid pension asset balance included in rate base in this rate 13 proceeding?
- 14 A: No, the net prepaid pension asset balance has been reduced to \$0 and therefore there is no balance in this rate case.
- 16 Q: Is the Company proposing any changes to the net prepaid pension asset
  17 mechanism?
- 18 A: Yes, the Regulatory Plan addresses three reasons why KCP&L would be allowed rate
  19 recovery for contributions made to its pension trusts in excess of the Company's FAS 87
  20 expense. However, since the Commission's approval of the Regulatory Plan in 2005 the
  21 Pension Protection Act of 2006 ("PPA") has added certain additional reasons that must
  22 be addressed.
- 23 Q: What are the three reasons addressed in the Regulatory Plan?

1 A: The three reasons included in the Regulatory Plan are: (i) the minimum required
2 contribution is greater than the FAS 87 expense level; (ii) avoidance of Pension Benefit
3 Guarantee Corporation variable premiums; and (iii) avoidance of the recognition of a
4 minimum pension liability.

#### **Q:** What new circumstances have arisen that necessitate an expansion of this list?

Q:

A:

A:

The PPA imposes significant additional funding requirements. The following situations, not addressed in the Regulatory Plan, may make it advantageous to make contributions in excess of FAS 87 expense: (i) to avoid benefit restrictions, as such restrictions could cause an inability of the Company to pay pension benefits to recipients according to the normal provisions of the plan; (ii) to avoid "at risk" status under the PPA, as minimum contributions are greatly accelerated for an "at risk" plan; and (iii) while the Regulatory Plan includes a provision for additional contributions to avoid variable premiums, there may be times when additional contributions to avoid these premiums would be excessive, but additional contributions of a lesser amount would still reduce the premiums.

#### What is the Company's specific request of the Commission on this matter?

KCP&L requests that it be allowed rate recovery for contributions made to the pension trust in excess of the FAS 87 expense for the following reasons in addition to those listed in the Regulatory Plan: (i) avoidance of pension benefit restrictions under the PPA that would cause an inability of the Company to pay pension benefits to recipients according to the normal provisions of the plan; (ii) avoidance of at risk status under the PPA that would result in acceleration of minimum contributions; and (iii) reduction in Pension Benefit Guarantee Corporation variable premiums.

1	Q:	Is the regulatory treatment of pension expense in this rate filing consistent with the
2		1025 S&A?
3	A:	Yes, it is.
4	Q:	Is the Company authorized to continue this regulatory treatment following the
5		conclusion of this rate proceeding?
6	A:	Yes. However, the 1025 S&A states that non-KCP&L parties to that Stipulation reserve
7		the right to propose a different methodology for addressing pension expense in the first
8		KCP&L rate case proceeding after 2010. Also, that Stipulation states that KCP&L agrees
9		to be bound by the results of any general investigation of pension expense in rate
10		proceedings subsequent to 2010.
11	Q:	Will annualized pension expense and the various pension regulatory assets discussed
12		in this section of this testimony be updated as this rate proceeding progresses?
13	A:	Yes, we expect to receive the 2010 actuarial report in early 2010.
14		RB-70 CUSTOMER DEPOSITS
15	Q:	Please explain adjustment RB-70.
16	A:	We examined customer deposit balances from September 2008 through September 2009.
17		We observed some fluctuation, but did not observe a trend up or down. Therefore, we
18		chose to adjust the September 30, 2009 balance to a thirteen-month average.
19	Q:	Did the KCC Staff use a thirteen-month average for customer deposits in the
20		246 Docket?
21	A:	No, they used the test year-end balance.
22		RB-71 CUSTOMER ADVANCES
23	Q:	Please explain adjustment RB-71.

1	A:	We examined customer advance balances from September 2008 through September 2009
2		and observed a declining balance. Therefore, we chose to use the lower September 30
3		2009 balance and not to adjust the September 30, 2009 balance to a higher average
4		balance.
5	Q:	Did the KCC Staff use a year-end balance or a thirteen-month average for customer
6		advances in the 246 Docket?
7	A:	They used the test year-end balance.
8		RB-72 MATERIALS & SUPPLIES
9	Q:	Please explain adjustment RB-72.
10	A:	We reviewed the individual Materials and Supplies category balances during the period
11		September 2008 through September 2009 to determine if there was a discernable trend
12		either upward or downward, and also to determine volatility. If there was a trend, the test
13		year-end balance was not adjusted. Otherwise, a thirteen-month average was used.
14	Q:	How did the KCC Staff adjust Materials and Supplies balances in the 246 Docket?
15	A:	They were consistent with the Company in the 246 Docket; that is, test year-end balances
16		were not adjusted. However, the Company believes a review for possible discernable
17		trends for each category is a preferable approach for evaluating whether to use test year
18		end balances or 13 month average calculations.
19		RB-75 NUCLEAR FUEL INVENTORY
20	Q:	Please explain adjustment RB-75.
21	A:	We normalized this balance based on an 18-month average, to coincide with the
22		18-month Wolf Creek refueling cycle. Nuclear fuel inventory balances can vary widely
23		and an averaging method minimizes those fluctuations.

- 1 Q: What period was used for the 18-month averaging?
- 2 A: We used the period March 2009 through August 2010.
- 3 Q: Did the KCC Staff use 18-month averaging for nuclear fuel inventories in the
- 4 **246 Docket?**
- 5 A: Yes, they did.

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#### RB-125/CS-125 INCOME TAXES

- 7 Q: Please explain RB-125.
- 8 A: We adjusted September 30, 2009 Accumulated Deferred Income Taxes ("ADIT") in adjustment RB-125. Deferred income taxes represent the tax on timing differences for deductions and income reported on KCP&L's income tax returns compared to what is reported for book purposes. ADIT represents the accumulated balance of those income tax timing differences at a point in time.
- 13 Q: What are the ADIT adjustments to KCP&L's rate base?
  - A: Schedule 8 of Schedule JPW2010-1 itemizes ADIT and the RB-125 ADIT adjustments related to items included in KCP&L's rate base. Schedule 8 reflects the deferred tax liabilities relating to depreciation and other expenses deducted for the tax return in excess of book deductions, resulting in a rate base decrease. Schedule 8 also reflects deferred tax assets that serve to increase rate base. The most significant of the deferred tax assets is the sale of SO<sub>2</sub> emission allowances (discussed earlier in this testimony, adjustment RB-55). For tax purposes, any gains on the sales of emission allowances are taxable when the allowances are sold. However, as agreed to in the 1025 S&A, KCP&L does not record the income associated with the sale in its current period income, but defers gains in a regulatory liability account. This timing difference of when income is

recognized for income tax return purposes and when it will be recognized for books creates a deferred tax asset, as future income tax liabilities will be lower for income tax reporting purposes as compared to book purposes when the deferred gains are amortized to book income in accordance with future regulatory orders (discussed later in this testimony, adjustment CS-26).

#### Why does ADIT affect rate base?

A:

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A:

ADIT liabilities such as accelerated depreciation are considered a cost-free source of financing for ratemaking purposes. Ratepayers should not be required to provide for a return on plant in service that has been funded by the government in the form of reduced (albeit temporarily) taxes. As a result, ADIT liabilities are reflected as a rate base offset (reduction in rate base). Conversely, ADIT assets such as the timing difference related to SO<sub>2</sub> allowance proceeds increase rate base. KCP&L has paid taxes to the governments in advance of the time when such taxes are included in cost of service and are collected from ratepayers. To the extent taxes are paid, KCP&L must borrow money and/or use shareholder funds. The increase to rate base for deferred income tax assets allows shareholders to earn a return on shareholder provided funds until recovered from ratepayers through ratemaking.

#### Q: Please explain adjustment CS-125.

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

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

A:

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

Accelerated tax depreciation is used in the currently payable calculation based on the tax basis of projected plant in service as identified in adjustment RB-20. The difference between the accelerated depreciation deduction for tax depreciation on tax basis assets and the depreciation deduction calculated on a straight-line basis generates offsetting deferred income tax. The resulting income tax expense, considering both the current and deferred income tax components, reflects a level of total income taxes as if the depreciation deduction to arrive at taxable income was based solely on depreciation of projected tax basis assets calculated on a straight-line basis. This modified approach normalizes depreciation relating to the method differences (e.g., accelerated versus

straight-line) and life differences. The Company and the KCC Staff have used this
 modified approach in previous rate cases.

#### 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 purposes:
  - Book depreciation and amortization expense, as calculated on Schedule 5 of Schedule JPW2010-1, has been excluded from the deductions listed on Schedule 7. As previously discussed, accelerated tax depreciation on both projected depreciable plant and projected amortizable plant is subtracted to derive taxable income.
  - O The deduction for nuclear fuel amortization is treated consistently with the treatment of depreciation and amortization on plant in service.
    - The Manufacturer's Deduction amount is deducted from net income in deriving taxable income. This special deduction is allowable under Internal Revenue Code ("IRC"), Section 199. The deduction is based upon taxable income derived from the production of electricity. For 2009, the deduction was 6% of electricity production taxable income. The percentage increases to 9% after the 2009 tax year. The amount of the projected deduction is based upon the provision for the 2008 federal income tax return related to production net income before taxes, but then adjusted to reflect the 9% rather than 6% factor. The amount of the Manufacturer's Deduction is intended to equate to the deduction on KCP&L's actual federal return. The deduction has not been adjusted to conform to Kansas jurisdictional taxable income as shown on Schedule 7. This deduction is not an

1	expense for book purposes; therefore, no deferred income taxes are created. The
2	deduction results in a lower taxable income with ultimately a lower current
3	income tax provision for cost of service.

Q:

A:

A:

- A portion of Meals and Entertainment expenses are added back in deriving net taxable income, since a portion of certain meals and entertainment expenses are not tax deductible. This adjustment increases taxable income and ultimately increases the current income tax provision. The amount by which taxable income was increased is equal to the amount for the 2008 federal income tax return.
- Interest expense is subtracted to derive net taxable income. It is calculated by multiplying adjusted rate base by the weighted average cost of debt as proposed in this proceeding. This is referred to as interest synchronization because this calculation ensures that the interest expense deducted for deriving current taxable income equals the interest expense provided for in rates.
- Once the deductions and adjustments have been applied to net income to derive taxable income for ratemaking, what further deductions from taxable income are applied before calculating the two components of current income tax expense, federal current income tax expense and Kansas state current income tax expense?

  Before calculating federal income taxes, Kansas state income taxes are deducted. No further adjustments are required before calculating Kansas state income taxes.

#### **O:** How are the current income tax components for federal and state calculated?

The current provision calculation utilizes a 35% federal tax rate and a 7.05% Kansas state rate, each applied independently to the appropriate level of taxable income as discussed above. The federal and state income tax rates are used to compute the composite tax rate

- of 39.58% which is used to calculate deferred income taxes, discussed below. The composite tax rate reflects the federal benefit relating to deductible Kansas state income
- 3 tax.
- 4 Q: Is the current tax expense determined by multiplying current taxable income by the income tax rate further reduced by tax credits?
- Yes, the wind production tax credit and the research and development tax credit reduce
   current income tax due.
- 8 Q: Please explain the wind production tax credit on Schedule 7.
- 9 A: IRC Section 45 allows for a federal tax credit based upon the amount of electricity 10 produced by a qualifying wind generating facility. The credit is allowed for 10 years 11 after the facility is placed in service. The adjustment shown on Schedule 7 as a direct 12 reduction of federal currently payable income tax expense reflects the estimated 13 production tax credits for KCP&L's wind generation facility for the twelve months ended 14 August 31, 2010. This adjustment uses the presently allowable \$21 per megawatt hour of 15 generation multiplied by the annualized amount of estimated megawatt hours of wind 16 generation to determine the amount of credit.
- 17 Q: Please explain the research and development tax credit on Schedule 7.
- 18 A: IRC Section 41 allows for a federal tax credit based upon the amount of qualified 19 research expense incurred. The adjustment shown on Schedule 7 as a direct reduction of 20 federal currently payable income tax expense reflects the estimated research and 21 development tax credit for KCP&L's operations for 2009.
- Q: Please explain the deferred income tax component in cost of service as calculated inSchedule 7.

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

A:

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

The other main deferred tax item is the average rate assumption method of deferred tax amortization. This adjustment represents the amortization of excess deferred income taxes over the remaining book lives. It reduces the income tax component of cost of service. During the 1980s, the federal tax rate was higher than today's 35% rate. Since deferred taxes were provided at the rate in effect when the originating timing differences were generated, the deferred income taxes were provided at a rate higher than the tax rate that is expected to be in existence when the timing differences reverse and the taxes are due to the government. This difference in rates is being amortized into cost of service over the remaining book lives of the assets that generated the timing differences.

- 1 Q: Please explain the Investment Tax Credit ("ITC") amortization component in cost
- 2 of service as calculated in Schedule 7.
- 3 A: ITC amortization reduces the income tax component of cost of service. The ITC
- 4 amortization is separated into three components Wolf Creek, non-Wolf Creek, and
- 5 Iatan Unit 2.
- 6 Q: Why is this separation necessary?
- 7 A: In accordance with the Order Approving Stipulation and Agreement issued on May 24,
- 8 2002 by the Commission in Docket No. 02-KCPE-840-RTS, the Commission agreed to
- 9 extend the book lifespan of the Wolf Creek plant from 40 years to 60 years beginning
- January 1, 2003. As a result, the remaining unamortized amount of Wolf Creek's ITC is
- being amortized over the longer life. The lengthening of the book life from 40 to
- 12 60 years decreases the annual ITC amortization specific to Wolf Creek. The non-Wolf
- 13 Creek ITC continues to be amortized ratably over the remaining book lives of the
- underlying assets. In addition, we have included an estimated amount for the
- amortization of Section 48A advanced coal credits for investments made in Iatan Unit 2
- that will begin when the plant is placed in service in 2010. The separation of the ITC
- between Wolf Creek, non-Wolf Creek and Iatan Unit 2 allows us to use a specific
- allocation factor for each ITC component in deriving Kansas jurisdictional income tax
- 19 cost of service.
- 20 Q: Please explain the Iatan 2 component.
- 21 A: IRC Section 48A allows for a federal tax credit based upon the amount of qualified
- investment in advanced coal power plants. KCP&L applied for the Section 48A credit in
- 23 2007 and was allocated a maximum \$125 million of credits by the Internal Revenue

Service in early 2008. This credit is considered an ITC under IRC Section 46 and KCP&L must defer and amortize the credit pursuant to the IRC 46(f)(2) election made by the Company in the past. The credit is being amortized over the estimated life span of Iatan Unit 2, or 50 years.

## **CASH WORKING CAPITAL**

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- 6 Q: Please discuss Cash Working Capital.
- 7 A: Cash working capital ("CWC") is included in rate base as summarized on Schedule 15 of Schedule JPW2010-1.
- 9 Q: Why is it necessary to calculate an amount of CWC?
- 10 A: CWC is the amount of cash required by a utility to pay the day-to-day expenses incurred 11 to provide utility service to its customers. A lead/lag study is generally used to analyze 12 the cash inflows from payments received by the company and the cash outflows for 13 disbursements paid by the company. When the utility receives payment from its retail 14 customers for utility service less quickly than it makes the disbursements for utility 15 expenses, then the company would have positive cash working capital requirements. 16 Conversely, when the utility receives payment from its retail customers for utility service 17 more quickly than it makes the disbursements for utility expenses, then the company 18 would have negative cash working capital requirements.

## 19 Q: How did you determine the amount of CWC?

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

# 23 Q: Where are the factors used in this case identified?

- 1 A: The factors used in this case are identified on Schedule CWC% of Schedule JPW2010-1.
- 2 Q: Were any of the factors updated from those used in the 246 Docket?
- 3 A: I updated the retail revenue lag factor.
- 4 Q: Please explain why you updated this factor.
- In addition, the service period lag in the 246 Docket reflected a 366 day leap year and it was necessary to revert to the standard 365 day year. The retail revenue factor used by the Company in the 246 Docket was 27.295 days, made up of three components: service period lag, billing lag and collection lag. The billing lag was retained in this case at 2.00 days. The service period lag was restored from 15.25 days to 15.208 days. More significantly, KCP&L reflected a change in the collection lag from 10.045 days to

9.344 days. This resulted in a total retail revenue lag of 26.553 days.

- 13 Q: Why was it necessary to update the collection lag?
- 14 A: The collection lag is a weighted value that reflects two components: 1) a zero-day lag
  15 for the percentage of receivables sold under KCP&L's Accounts Receivable facility; and
  16 2) an average number of days outstanding for the percentage that is not sold. For this
  17 case, both were updated. In June 2009, KCP&L renegotiated its Accounts Receivable
  18 sales facility from an effective \$70 million to \$95 million, impacting the percentage of
  19 accounts receivable that is sold. In addition, the average number of days that bills are
  20 outstanding was recalculated for the twelve months ended September 2009.
- Q: Did KCP&L make any other changes to the CWC lead/lag factors determined in the22 246 Docket?
- 23 A: No.

- 1 Q: Were there any additional changes in KCP&L's processes, other than those
- described above, which would cause any of the other lead/lag factors to require
- 3 modification from those used in the 246 Docket?
- 4 A: No, none that I am aware of. Although KCP&L has expanded payroll and accounts
- 5 payable processing functions as a result of Great Plains Energy Incorporated's acquisition
- of the former Aquila, Inc. electric business, the processes in place at the time that the
- 7 lead/lag factors were developed are substantially unchanged.
- 8 Q: How were the resulting lead/lag factors used?
- 9 A: Lags for both retail revenues and payments were posted to Schedule CWC% of Schedule
- 10 2010JPW-1. On this schedule, the net retail revenue/payment lag for each payment
- group was calculated and the result was divided by 365 days to arrive at a net lead/lag
- factor. Those factors were subsequently applied to the applicable cost of service amounts
- on Schedule 16 of Schedule JPW2010-1, where individual components of CWC were
- calculated. The total resulting CWC amount was then carried forward to Schedule 15.
- 15 Q: Are you aware of any errors made in the preparation of Schedule 16?
- 16 A: Yes, after the preparation of this schedule but before the filing of this testimony we
- became aware of one error. We inadvertently failed to remove the Injuries and Damages
- 18 ("I&D") line item from Schedule 16. In prior rate cases we have included a CWC effect
- for I&D, since I&D included in cost of service was based on accruals for future I&D
- claims. In this rate case we normalized I&D expense based on actual claims paid, as
- 21 reflected in adjustment CS-71 discussed later in this testimony. Therefore, no cash
- working capital adjustment is necessary.
- 23 Q: What is the impact of this error?

1	A:	We understated Kansas jurisdictional rate base by about \$1.5 million.
2		R-21 FORFEITED DISCOUNTS
3	Q:	Please explain adjustment R-21.
4	A:	We normalized forfeited discounts by computing a Kansas-specific forfeited discount
5		factor based on test period forfeited discounts and revenue and applying it to Kansas
6		jurisdictional weather-normalized revenue.
7	Q:	How was the discount factor determined?
8	A:	We determined the factor by examining Kansas forfeited discount experience during the
9		test period.
10		CS-11 OUT-OF-PERIOD ITEMS
11	Q:	Please explain adjustment CS-11.
12	A:	We adjusted certain expense transactions recorded during the test year from the cost of
13		service filing in this rate case. The adjustments include elimination of test year
14		transactions that relate to prior period items, abnormal one-time activity and removal of
15		certain non-recoverable costs. The following is a listing of the more significant
16		adjustments (all amounts are KCP&L total company):
17		Wind termination payment - We removed from cost of service a \$7.5 million payment to
18		a vendor to terminate a Wind construction project.
19		<u>Legal fee reimbursement</u> - The Company received an approximate \$1.7 million
20		reimbursement during the test year for legal fees incurred during 2006-2008 on a
21		personal injury claim. Since the legal fees were included in test years used for various
22		Regulatory Plan rate cases, KCP&L believes the proper regulatory treatment of this

reimbursement is to remove the entire amount from cost of service in this rate case and

record a regulatory liability to return the proceeds to ratepayers. The amortization of this refund is discussed later in my testimony, adjustment CS-115.

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

Non-recoverable costs - The Company has identified certain costs recorded during the test year for which it is not seeking recovery in this rate proceeding, totaling about \$1.9 million. Those costs primarily involve various employee appreciation costs, non-recurring additional compensation, and certain expense report charges. We believe the costs were ordinary and reasonable business expenses; however, we do not believe such costs should be borne by ratepayers. If we become aware of any additional costs of this nature included in the test year but not included in adjustment CS-11 we will accumulate such costs and provide this information to KCC Staff and Citizens' Utility Ratepayer Board ("CURB").

#### CS-20 AND R-20 BAD DEBTS

# Please explain adjustments CS-20 and R-20.

Q:

A:

In adjustment CS-20 we adjusted bad debt expense by applying a Kansas-specific net bad debt write-off factor to Kansas test year jurisdictional revenue. In the bad debt portion of adjustment R-20, we then further adjusted bad debt expense based on the weather-normalization adjustment (R-20) sponsored by Company witness Tim M. Rush by applying this same write-off factor to the revenue adjustment. Finally, as shown on

1		Schedule JPW2010-1, Schedule 1, Column 605, line 1-020, we adjusted bad debt expense
2		for the requested revenue adjustment in 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 Kansas-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, October 2008 through September 2009
8		while the related retail revenue was for the 12-month period April 2008 through March
9		2009.
10	Q:	Why were different periods used for the calculation?
11	A:	There is 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 6-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-26 ENERGY COST ADJUSTMENT
20	Q:	Please explain adjustment CS-26.
21	A:	We adjusted the various components of the ECA rider based on amounts expected to be
22		in effect once Iatan Unit 2 comes into service. As discussed earlier in my testimony, the

revenue requirement is not affected by these adjustments to the ECA components because

1 re	venue included	in this	filing inclu	udes ECA	revenue equal	to the sum	of all	adjusted
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ECA expenses. The ECA components are included in Schedule JPW2010-5 attached to

3 this testimony.

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# 4 Q: Are there any ECA matters that you would like to bring to the attention of the

#### Commission at this time?

6 A: Yes, I would like to address three points. First, KCP&L decided in 2009 that fuel

residual costs should be included in FERC account 501, an account that is a component

of the ECA rider, and such accounting has been in place since May 2009. Prior to that

time, costs were recorded in FERC account 502. The Company requests Commission

approval to include account 501400 costs in the ECA rider beginning with new rates set

in this docket.

## Q: What is the second ECA matter that you would like to discuss?

13 A: As discussed earlier in my testimony, adjustment RB-55 reflects the projected SO<sub>2</sub> net

emission allowance balance at August 2010. The 246 S&A states that the regulatory

liability will be amortized over a time period to be determined in the last rate case of the

Regulatory Plan, the current rate case. This adjustment, CS-26, reflects that amortization.

## 17 Q: What time period does the Company recommend for such amortization?

18 A: KCP&L recommends that the regulatory liability be amortized over the remaining

depreciable life of the Company's environmental equipment. The 1025 S&A and the

Commission's Order approving that Stipulation and Agreement document the link

between the SO<sub>2</sub> sales, and the resulting availability of funds, and the Company's need

for funds to install significant environmental equipment in the succeeding years.

1	Q:	What is the remaining depreciable life of the Company's environmental equipment?
2	A:	Based on the depreciation study filed with this rate case, sponsored by Company witness
3		John Spanos in his direct testimony, the remaining depreciable life of FERC plant
4		account 312, which contains the bulk of the environmental equipment, is 22 years.
5	Q:	What is the Company's specific request of the Commission regarding SO <sub>2</sub>
6		amortization?
7	A:	KCP&L requests Commission approval to amortize net SO <sub>2</sub> proceeds over 22 years, the
8		remaining depreciable life of FERC plant account 312, with allocation between Kansas
9		and Missouri to vary from year-to-year based on the applicable allocators for that year.
10		We anticipate that the amortization amount established in this case will be adjusted in
11		each future rate case based on the then unamortized balance and the current remaining
12		depreciable life.
13	Q:	What is the third ECA matter you would like to discuss?
14	A:	The third matter, the off-system sales margin allocator, was discussed earlier in my
15		testimony (Allocations section).
16		CS-36 WOLF CREEK REFUELING OUTAGE
17	Q:	Please explain adjustment CS-36.
18	A:	The Wolf Creek nuclear generating station refueling cycle is normally about 18 months.
19		The Company defers the operations and maintenance outage costs and amortizes the costs
20		over the 18 months leading up to the next refueling. This adjustment annualizes the Wolf
21		Creek refueling expense.
22	Q:	Why is a refueling adjustment necessary in this case?

- A: The test period includes expenses related to the Spring 2008 refueling outage.

  Annualized expense should reflect the level of amortization expense relating to the Fall

  2009 refueling outage, since that will be the level of expense recognized for the final

  quarter of 2009 and all of 2010. The annualization adjustment results in a full year's

  amortization expense for this refueling.

  CS-38 PRE-TAX PAYMENT ON PLANT
- 7 Q: Please explain adjustment CS-38.
- A: As required by the Regulatory Plan, annual Pre-Tax Payment on Plant ("PTPP")

  amortization is to cease effective with the current rate proceeding. Therefore, this

  adjustment removes the \$18 million PTPP amortization recorded during the test year.

  Cumulative PTPP amortization built into rates effective August 1, 2009 and not included in cost of service in this rate proceeding is \$33 million.
- 13 <u>CS-40/41 TRANSMISSION AND DISTRIBUTION MAINTENANCE</u>
- 14 Q: Please explain adjustments CS-40 and 41.
- We normalized transmission and distribution ("T&D") maintenance expense, adjustments

  CS-40 and CS-41, respectively, based on a five-year average, with historical years

  restated to 2009 dollars.
- 18 Q: In the 246 Docket, KCP&L proposed using the Handy-Whitman Index ("HW Index") to address price volatility. Is the HW Index the mechanism the Company proposes to use in this rate case?
- A: No. While the HW Index is a recognized independent source of historical price volatility and often is very useful in the normalization process, we recommend a different approach to account for price volatility in this rate case.

1	Q:	Why do	you believe	HW I	ndex f	actors ar	e not the	best	factors	to use	to normalize

- 2 T&D costs in this case?
- 3 A: The underlying data to the HW Index is strongly influenced by utility generation
- 4 construction and operations; hence, its value lies in normalizing production maintenance
- 5 expense, as discussed later in this testimony (adjustment CS-42). The contrast between
- 6 T&D operations and generation operations is clearly an "apple" and "orange"
- 7 comparison. As such, at this time, for T&D maintenance expense, other analysis is more
- 8 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
- trend in T&D maintenance costs.
- 12 Q: What trend was discovered from this analysis?
- 13 A: Without ignoring the current economic climate, generally, the analysis indicates
- 14 continuing upward pressure on T&D maintenance costs—basically materials and labor
- 15 cost more, thereby making it more and more difficult to achieve desired operational
- 16 goals.
- 17 Q: What specific factor does the Company recommend to account for this volatility and
- 18 the rising cost environment?
- 19 A: We recommend an escalation factor based on KCP&L-specific vegetation management
- 20 contractor rates. Vegetation management costs, included in FERC account 593, represent
- about two-thirds of total T&D maintenance costs. Within the account 593 cost, about
- 22 95% of cost is represented by contractor billings.

- 1 Q: What KCP&L-specific contractor rate escalation has the Company experienced in
- 2 recent years?
- 3 A: We reviewed the years 2005-2008 and the twelve-month period ended September 2009,
- 4 or a five-year period in total. While the escalation varied by year, the average annual
- 5 vegetation management contractor rate escalation experienced by KCP&L during this
- 6 time period was about 3.9%.
- 7 Q: How was this escalator used in the T&D maintenance normalization process?
- 8 A: For each T&D maintenance account during the five-year period, we restated test year
- 9 expense to January 2009 dollars by applying the applicable vegetation management
- 10 contractor rate escalator. For each T&D maintenance account, we then totaled the five-
- 11 year indexed maintenance costs and divided that total by five to derive the normalized
- maintenance expense. The adjustments for the various transmission maintenance
- accounts were then totaled and included in adjustments CS-40 and CS-41, shown on
- Schedule JPW2010-2.
- 15 Q: Is the contractor labor escalator factor, the HW Index, or any other factor that
- takes into consideration price volatility, just a way for the Company to inflate future
- 17 costs?
- 18 A: No, not at all. KCP&L, in using a factor to account for price volatility, is not inflating
- 19 historical expense but rather seeking to quantify a measurable trend, taking into
- 20 consideration the volatility in the commodity markets and accounting for "same-year
- dollars." Price volatility factors provide an empirical source of historical escalation and
- allow for normalization of expense.

- 1 Q: Is there any T&D maintenance item for which the normalization process just described may not provide adequate rate recovery in this rate case?
- 3 A: Yes, the costs the Company expects to incur in its vegetation management program may 4 not be fully accounted for in the normalization process just described because 5 enhancements to the program occurred in the latter part of the normalization period. 6 KCP&L's vegetation management program is a critical piece in maintaining and 7 improving reliability and the Company seeks to continue excellent customer service and 8 reliability. For example, KCP&L was recently recognized as the most reliable electric 9 utility in the heartland region, the third straight year it has been awarded the 2009 10 ReliabilityOne<sup>TM</sup> Plains Region Reliability Excellence Award presented by PA 11 Consulting Group.
- 12 Q: Is the Company seeking a specific adjustment for vegetation management costs in 13 this rate proceeding?
- 14 A: No, while KCP&L believes it may incur incremental costs over and above the five-year normalized costs discussed above, we are not including additional vegetation management costs in this case.

# CS- 42 PRODUCTION MAINTENANCE

18 Q: Please explain adjustment CS-42.

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A: We normalized maintenance expense for FERC steam accounts 510-514 based on a seven-year average. Certain significant maintenance activities such as major boiler or turbine overhauls do not occur annually, but rather on a periodic cycle that may occur every two to seven years, depending on the type of maintenance. Typically, boiler outages are scheduled roughly every two years, with turbine outages scheduled roughly

every seven years. The recommendation for normalizing maintenance expense for the steam accounts over a seven-year period is designed to cover the longest maintenance cycle.

## 4 Q: Do those scheduled outages result in significant incremental maintenance costs?

A:

A:

Yes, scheduled outages generally require the addition of contract crews to complete the necessary work in a reasonable timeframe. The maintenance cost for contractors, their equipment and the materials utilized during a routine scheduled overhaul will normally result in an increase in maintenance costs of several million dollars or more over the amount of costs experienced in a non-outage period.

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

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

## Q: How were the steam production maintenance expenses normalized?

A: KCP&L restated its maintenance expenses for 2003 through the twelve-months ended September 30, 2009 (test year) in January 1, 2009 dollars, by use of the HW Index,

1		North-Central Region, and computing a seven-year average of those expenses. To
2		accurately compare historic costs to current costs, the costs must take into account cost
3		fluctuations and view expenditures in "same-year-dollars." The HW Index is a highly
4		recognized independent source of historic cost fluctuations.
5	Q:	Has KCP&L compared its own internal cost fluctuations to the proposed HW
6		Index?
7	A:	Yes. We reviewed our maintenance costs excluding KCP&L labor and determined that
8		approximately 60% of those costs were contractor labor costs, with the other 40%
9		material costs. We reviewed the labor rate fluctuations for the top three utilized crafts
10		over the last five years. We reviewed high use material cost fluctuations over this same
11		five-year period, with an emphasis on stock items with consistent unit of measure.
12	Q:	What was the relationship between KCP&L's actual local cost trends and the
13		proposed HW Index?
14	A:	We found that the Company's average escalation rate during this time period, contractor
15		and material costs combined, was higher than the HW Index. Therefore, KCP&L
16		believes that the results of this study of local conditions justifies the use of the more
17		conservative HW Index to normalize production maintenance expense.
18		CS-48 IATAN 2 OPERATIONS AND MAINTENANCE
19	Q:	Please explain adjustment CS-48.
20	A:	As I discussed earlier in my testimony (adjustment RB-20), the Iatan 2 generating unit is
21		scheduled to go into service in the summer of 2010. We have annualized operations and

maintenance costs based on annualized costs expected once Iatan 2 becomes operational.

1		CS-50 PAYROLL
2	Q:	Please explain adjustment CS-50.
3	A:	We annualized payroll expense based on the employee headcount as of September 30,
4		2009 and actively recruited positions as of that day, multiplied by pay rates expected to
5		be in effect as of August 31, 2010.
6	Q:	How were pay rates determined?
7	A:	Pay rates for bargaining (union) employees were based on contractual agreements. Pay
8		rates for non-bargaining employees were based on annual salary adjustments expected to
9		be in effect as of August 31, 2010.
10	Q:	Were amounts over and above base pay, such as overtime, premium pay, etc.
11		included in the payroll annualization?
12	A:	Yes, overtime was annualized at an amount equal to the average of the amounts incurred
13		for the period January 2007 through September 2009. Amounts were included for other
14		categories at test year levels.
15	Q:	Does annualized payroll include payroll KCP&L billed to GMO and Great Plains
16		Energy Incorporated?
17	A:	The annualization process includes all payroll, since all employees are now KCP&L
18		employees. However, annualized payroll included in this rate proceeding is reduced by
19		the amount that would be billed out to those affiliated companies.
20	Q:	Was payroll expense associated with the Company's interest in the Wolf Creek
21		generating station annualized in a similar manner?
22	A:	Yes, it was.

1	Q:	Does the payroll annualization adjustment take into consideration payroll billed to
2		joint venture partners and payroll charged to capital?
3	A:	Yes, the payroll annualization adjustment takes those factors into consideration.
4		CS-51 INCENTIVE COMPENSATION
5	Q:	Please explain adjustment CS-51.
6	A:	We annualized incentive compensation based on projected 2009 incentive awards, given
7		September 30, 2009 salary levels.
8	Q:	Why was this approach taken rather than a multi-year average?
9	A:	The Company and KCC Staff have used multi-year averages in past rate cases. However,
10		KCP&L significantly restructured its incentive compensation plans effective January
11		2009. Therefore, averaging would not be appropriate in this rate case.
12	Q:	Please discuss the changes made to the plan in 2009.
13	A:	The requirement that the Company meet an earnings per share target for the year in order
14		for the various incentive compensation plans to pay out was removed. The plans
15		continue to have various company measures, including customer service, service and
16		equipment reliability, cost control, and safety, as well as divisional and personal
17		measures.
18	Q:	Does this adjustment take into consideration payroll billed to joint venture partners
19		and affiliated companies and payroll charged to capital?
20	A:	Yes, based on data from the payroll adjustment (adjustment CS-50).
21		<u>CS-52 401(k)</u>
22	Q:	Please explain adjustment CS-52.

1	A:	We annualized 401(k) expense by calculating this expense associated with annualized
2		payroll (adjustment CS-50) and incentive compensation (adjustment CS-51), based on the
3		September 30, 2009 payroll's average matching percentage.
4	Q:	Does this adjustment take into consideration payroll billed to joint venture partners
5		and affiliated companies and payroll charged to capital?
6	A:	Yes, based on data from the payroll adjustment (adjustment CS-50).
7		CS-53 PAYROLL TAXES
8	Q:	Please explain adjustment CS-53.
9	A:	We annualized FICA payroll tax expense by applying the average test year FICA percent
10		(FICA expense/payroll expense) to the O&M portions of the annualized payroll
11		adjustment (adjustment CS-50) and incentive compensation adjustment (adjustment CS-
12		51).
13	Q:	Does this adjustment take into consideration payroll billed to joint venture partners
14		and affiliated companies and payroll charged to capital?
15	A:	Yes, based on data from the payroll adjustment (adjustment CS-50).
16		CS-54 RELOCATION
17	Q:	Please explain adjustment CS-54.
18	A:	We normalized relocation expense by averaging relocation costs over the period January
19		2007 through September 2009.
20		<u>CS-55 SEVERANCE</u>
21	Q:	Please explain adjustment CS-55.
22	A:	We normalized severance costs by averaging severance costs, excluding the talent
23		assessment program costs incurred in 2006, over the period January 2007 through

1		September 2009. The talent assessment program is discussed in the adjustment CS-101
2		section later in this testimony.
3		CS-60 OTHER BENEFITS
4	Q:	Please explain adjustment CS-60.
5	A:	We annualized those costs based on projected costs included in the 2010 Budget.
6	Q:	What types of benefits are included in this category?
7	A:	The most significant benefit is medical expense, which comprises about 80% of other
8		benefit expense.
9	Q:	Does this adjustment take into consideration payroll billed to joint venture partners
10		and affiliated companies and payroll charged to capital?
11	A:	Yes, based on data from the payroll adjustment (adjustment CS-50).
12	Q:	Was other benefit expense associated with the Company's interest in the Wolf Creek
13		generating station annualized in a similar manner?
14	A:	Yes, it was.
15		CS-61 OTHER POST-EMPLOYMENT BENEFITS
16	Q:	Please explain adjustment CS-61.
17	A:	We annualized OPEB expense based on the 2010 budget, which includes amortization of
18		certain re-measurement costs, discussed earlier in this testimony under adjustment RB-65
19		and adjustment CS-65.
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: Will annualized OPEB expense be updated as this rate proceeding progresses?
- 5 A: Yes, we expect to receive the 2010 actuarial report in early 2010.
- 6 Q: Are there any other OPEB issues you would like to discuss at this time?
- 7 A: Yes. KCP&L requests a tracker mechanism for OPEB expense, whereby any excess or
- 8 deficiency of the Company's OPEB rate allowance, compared to its ongoing level of
- 9 OPEB expense, is treated as a regulatory asset or liability which is then included in
- 10 KCP&L's rate base and amortized, as an addition or reduction to OPEB expense, over a
- five-year period.

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- 12 Q: How will the regulatory asset of liability be tracked?
- 13 A: A regulatory asset or liability will be established on the Company's books to track the
- difference between the level of OPEB expense during the rate period and the level of
- OPEB expense built into rates for that period. If the OPEB expense during the period is
- more than the expense built into rates for the period, the Company will establish a
- 17 regulatory asset. If the OPEB expense during the period is less than the expense built into
- rates for the period, the Company will decrease any existing regulatory asset or establish
- a regulatory liability. If the OPEB expense becomes negative, a regulatory liability equal
- to the difference between the level of OPEB expense built into rates for that period and
- \$0 will be established. Since this is a cash item, the regulatory asset or liability will be
- included in rate base and amortized over 5 years at the next rate case.

## CS-70 INSURANCE

1 Q: Please explain adjustment	t CS-70.
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- 2 A: We annualized insurance costs based on anticipated premiums projected to be in effect
- 3 August 31, 2010. Those premiums include the following types of coverage: property,
- directors and officers, workers' compensation, bonds, fiduciary liability, general and
- 5 excess liability, crime, and auto liability.
- 6 Q: Does this adjustment take into consideration insurance billed to joint venture
- 7 partners and affiliated companies?
- 8 A: Yes, using various allocation factors based on type of insurance and/or plant covered.

# 9 <u>CS-71 INJURIES AND DAMAGES</u>

- 10 Q: Please explain adjustment CS-71.
- 11 A: We normalized Injuries and Damages ("I&D") costs based on average payout history
- during the period January 2007 though September 2009 as reflected in FERC account
- 13 228.2. This account captures all accrued claims for general liability, worker's
- 14 compensation, property damage, and auto liability costs. The expenses are included in
- 15 FERC account 925. The liability reserve is relieved when claims are paid under these
- four categories.
- 17 Q: Does account 925 also include costs charged directly to that account?
- 18 A: Yes, for the smaller dollar claims. We normalized these expenses over the same time
- period as the larger claims.
- 20 Q: Why was a multi-year average chosen?
- 21 A: Injuries and damages claims can vary significantly from year to year. A period of almost
- 22 three years was used to establish an appropriate on-going level of this expense by

1		leveling out fluctuations in the reserve account that can exist from one year to the next
2		depending on claims activity.
3		CS-76 CUSTOMER DEPOSIT INTEREST
4	Q:	Please explain adjustment CS-76.
5	A:	We annualized customer deposit interest based on the Commission's authorized interest
6		rate in Docket No. 98-GIMX-348-GIV, currently 1.0%.
7	Q:	What customer deposit balance was this interest rate applied to?
8	A:	The interest rate was applied to the customer deposit balance determined in adjustment
9		RB-70, discussed earlier in my 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 August 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.

## CS-80 RATE CASE COSTS

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)	().	Please explain adjustment CS-8	11
_	v.	i least tablam autusuntii CS-0	v

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A: We annualized Kansas and FERC rate case expenses. For the Kansas case we included an amortization of costs incurred in the 905 Docket, the 246 Docket and the current rate proceeding. Costs incurred in the 828 Docket will have been fully recovered at about the time rates become effective in the current rate proceeding; therefore, associated test year amortization was removed so that no additional 828 Docket amortization has been included in this case.

## Q: Why are Kansas rate case costs being deferred?

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

# 13 Q: How was rate case cost related to the current Kansas rate proceeding estimated?

A: Costs incurred in the past cases under the Regulatory Plan were used as a guide in estimating current rate case costs, along with additional costs expected to be incurred in this rate proceeding primarily related to the Commission Staff's Iatan review and the Company's jurisdictional allocation recommendations.

## 18 Q: How was the FERC rate case expense annualized?

19 A: The FERC rate case expense relates to transmission formula rate cases. FERC does not allow a deferral and amortization of these costs; rather, costs must be expensed as incurred. Therefore, we included the 2010 budgeted FERC transmission rate case expense in this rate proceeding.

## 23 Q: Why should Kansas ratepayers be asked to pay for FERC rate case expenses?

1	A:	The FERC cases are for the purpose of establishing transmission rates that affect the
2		Company's retail and firm wholesale customers. This annualized cost is allocated to the
3		Kansas, Missouri and full-requirements firm wholesale jurisdictions based on the Energy
4		allocator discussed earlier in my testimony.
5		CS-85 REGULATORY ASSESSMENTS
6	Q:	Please explain adjustment CS-85.
7	A:	We annualized Kansas regulatory assessments based on assessment levels projected to be
8		in effect August 2010.
9		CS-90 ADVERTISING
10	Q:	Please explain adjustment CS-90.
11	A:	We eliminated from the test year all advertising expenses coded to FERC accounts 909,
12		913 and 930100 that related to institutional or image advertising.
13	Q:	With this elimination what types of advertising are still included in test year cost of
14		service?
15	A:	The primary types still remaining include safety, customer assistance, and energy
16		efficiency.
17		CS-92 DUES, DONATIONS AND CONTRIBUTIONS
18	Q:	Please explain adjustment CS-92.
19	A:	In deference to Staff's past practice in rate cases under the Regulatory Plan and as
20		allowed under K.S.A. 66-101f(a), we have eliminated from cost of service 50% of utility
21		dues, and adjusted cost of service to include 50% of total company donations and
22		contributions to charitable, civic and social organizations and entities.
23	Q:	Is this approach consistent with that taken by the KCC Staff in the 246 Docket?

1	A:	Yes, Mr. Rohrer of the KCC Staff recommended this approach in his direct testimony in
2		that docket.
3	Q:	Has the Company removed from cost of service all costs incurred related to the
4		Dollar-Aide match program, a program designed to assist customers who cannot
5		otherwise pay their bills?
6	A:	Yes, we removed 100% of the costs recorded for this program during the test year.
7		CS-96 MERGER TRANSITION AMORTIZATION
8	Q:	Please explain adjustment CS-96.
9	A:	In accordance with the merger agreement in Docket No. 07-KCPE-1064-ACQ, KCP&L
10		was authorized to recover \$10 million of transition costs over a five-year period.
11		Therefore, we have included \$2 million in cost of service for amortization of merger-
12		related transition costs with no rate base treatment.
13		CS-100 ENERGY EFFICIENCY RIDER
14	Q:	Please explain adjustment CS-100.
15	A:	This adjustment annualizes the EE rider costs.
16	Q:	Please explain the EE rider.
17	A:	The Stipulation and Agreement approved by the Commission in the 905 Docket
18		("905 S&A") stated that Energy Efficiency costs incurred subsequent to June 30, 2006
19		would be recovered through an EE rider. KCP&L's request for a rider was approved by
20		the Commission in Docket No. 08-KCPE-802-TAR.
21	Q:	Why are these costs being deferred?
22	A:	In accordance with the 1025 S&A, the Company established a regulatory asset to
23		accumulate EE costs as incurred during the five-year period beginning in 2005. As a

result of the Order approving the 905 S&A, the deferral was subsequently adjusted to include only costs incurred after July 1, 2006. An EE rider was developed and became effective July 1, 2008. Subsequent to its implementation, the EE rider has been adjusted annually effective July 1 of each year to recover costs deferred during the prior calendar period.

## 6 Q: How was the EE rider annualization determined?

7 A: We annualized the cost based on projected 2009 EE costs, which will be the basis for the new EE rider rate effective July 1, 2010. The annualized amount was about \$8.5 million.

# 9 Q: Will this adjustment affect revenue requirements in this rate proceeding?

10 A: No, the revenue requirement is not affected by this adjustment because revenue included 11 in this filing includes EE rider revenue equal to the annualized EE rider amortization 12 expense.

#### CS-101 TALENT ASSESSMENT

# Q: Please explain adjustment CS-101.

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A:

The 828 S&A specified that outside consultant costs associated with the 2006 talent assessment program should be deferred to a regulatory asset, with no rate base treatment, and amortized over ten years beginning January 1, 2007. The 905 S&A authorized a ten-year amortization of the severance and outplacement costs associated with the assessment beginning January 1, 2008. The test year cost of service reflects a full year's amortization expense of both of those components and, therefore, net operating income is properly stated and requires no adjustment.

#### **CS-102 EMPLOYMENT AUGMENTATION**

## Q: Please explain adjustment CS-102.

A: In the 905 S&A, KCP&L was authorized to establish a regulatory asset, with no rate base treatment, for certain employment augmentation expenses and was authorized to amortize this regulatory asset over ten years commencing January 1, 2008. The test year cost of service reflects a full year's amortization expense of this expense and, therefore, net operating income is properly stated and requires no adjustment.

## **CS-105 DEPARTMENT OF ENERGY REFUND**

# 7 Q: Please explain adjustment CS-105.

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A:

In the 905 S&A, KCP&L was ordered to establish a regulatory liability, with no rate base treatment, for a Department of Energy refund received in 2006 and amortize this regulatory liability over three years commencing January 1, 2008. The test year cost of service reflects a full year's amortization expense of this refund and, therefore, net operating income is properly stated and requires no adjustment.

# 13 <u>CS-109 LEASES</u>

## 14 Q: Please explain CS-109.

15 A: We annualized corporate headquarters lease costs, including rent, parking and electricity.

16 The Company moved out of its previous corporate headquarters effective September 30,

17 2009. Since the lease expense at the new location has changed from the amount recorded

18 during the test year an adjustment was necessary.

## 19 Q: How was the annual lease expense of the new location calculated?

20 A: The annualized expense was twelve times the monthly lease rate expected to be in effect on August 31, 2010.

## CS-115 LEGAL FEE REIMBURSEMENT

# 23 Q: Please explain adjustment CS-115.

As discussed earlier in my testimony (adjustment CS-11), the Company received a reimbursement during the test year for legal fees incurred during 2006-2008 on a personal injury claim. Since the legal fees were included in test years used for various Regulatory Plan rate cases, KCP&L believes the proper regulatory treatment of this reimbursement is to remove the entire amount from cost of service in this rate case and record a regulatory liability to return the proceeds to ratepayers over a three-year period. This recovery period was selected because the expenses were incurred and recovered by the Company in its retail rates over approximately this same time period. KCP&L requests the Commission to authorize a \$1,666,357 regulatory liability for this legal fee reimbursement, with the liability to be amortized over three years beginning with the date of new rates in this rate case.

## **CS-120 DEPRECIATION**

13 Q: Please explain adjustment CS-120.

A:

- A: Schedule 5 of Schedule JPW2010-1 is used to calculate annualized depreciation expense, by applying jurisdictional depreciation rates to adjusted plant in service balances shown on Schedule 11 of schedule JPW2010-1. The jurisdictional rates used in the annualization were those included in the depreciation study sponsored by Company witness John Spanos in his direct testimony (Schedule JJS-1, Section III, pages 4-8) and are shown on Schedule DEPR % of Schedule JPW2010-1.
- Q: Does the depreciation study include recommended depreciation rates specific to the Iatan 2 and have those rates been used for Schedules 5 of Schedule JPW2010-1?
- 22 A: Yes, Mr. Spanos recommended specific Iatan 2 depreciation rates (Schedule JJS-2) and those rates were used on Schedule 11.

## **CS-121 AMORTIZATION**

2	O:	Please	explain	adiusti	ment CS-1	121

A:

A: We annualized amortization expense, including computer software, land rights and leasehold improvements, with September 2009 amortization expense on a Kansas jurisdictional basis multiplied by twelve to arrive at an annualized level. To this amount was added amortization expense on projected Intangible plant net additions for the period October 2009 through September 2010. For Kansas ratemaking, the cost of land rights is not recoverable so test year financial amounts were reversed.

## Q: What amortization periods were used to amortize these intangible assets?

A: Computer software, the most significant intangible asset, was amortized on either a five or ten year amortization period, depending on the nature of the asset. Leasehold amortization was based on the length of the lease. Accumulated amortization is tracked for each individual intangible asset so that the net book value does not go negative.

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

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

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

- 1 A: Yes, they are.
- 2 Q: What specific Commission action does the Company request in regard to
- 3 amortization expense?
- 4 A: KCP&L requests the Commission to approve the continued use of the following methods
- 5 to amortize Intangible Plant: (i) Computer software- amortize over five or ten years
- 6 depending on the nature of the asset; (ii) leasehold improvements- amortize over the
- 7 remaining lease term; and (iii) rights to use equipment that the Company does not own-
- 8 depreciate using the depreciation rate the Commission authorizes in this rate proceeding
- 9 for similar equipment owned by the Company.

## CS-122 UNRECOVERED GENERAL PLANT

- 11 Q: Please explain adjustment CS-122.
- 12 A: Company witness John Spanos recommends, and KCP&L supports, an amortization of
- unrecovered general plant. In prior years the Company's general plant depreciation rates
- have been too low, most notably for Communications Equipment (FERC plant
- account 397), and it is necessary to include in cost of service an amortization of this prior
- under-recovery.

- 17 Q: Why does the Company believe the depreciation rates for Communications
- 18 Equipment, and to a lesser extent other General Plant accounts, have been too low?
- 19 A: KCP&L's Kansas jurisdictional depreciation rates have not been revised for decades.
- 20 Communication equipment is becoming more and more sophisticated, computer-driven,
- and subject to technological obsolescence, thereby shortening the life span. As a result,
- Mr. Spanos recommends reducing the life for account 397 from 26 years to 15 years and

1		increasing the account 397 depreciation rate from the currently authorized rate of 3.65%
2		to 6.67%.
3	Q:	Does the proposed life take into account the prior under recovery of plant account
4		397?
5	A:	No, account 397 unrecovered plant will be recovered separately from existing plant, as
6		proposed in adjustment CS-122. As mentioned in Mr. Spanos's testimony, this will allow
7		for a constant level of recovery for both existing plant and unrecovered plant.
8		The new proposed account 397 depreciation rate is based on a "going forward" approach,
9		whereby previous under-recovery is not incorporated in the new depreciation rates but
10		rather amortized into cost of service over a fixed period of time.
11	Q:	Over what period is the under-recovery being amortized?
12	A:	KCP&L recommends a ten-year amortization period, roughly in line with the 8.9 year
13		"composite remaining life" shown by Mr. Spanos's in his Schedule JJS2010-1,
14		Section III, page 8.
15	Q:	Does Mr. Spanos have any other recommendations regarding general plant?
16	A:	Yes, Mr. Spanos recommends that the plant accounting practice generally referred to as
17		"general plant amortization" be implemented. Under this practice, KCP&L would not
18		track specific units of property for selected general plant accounts. Instead, the Company
19		would record asset purchases by vintage and retire the entire vintage at the end of the
20		amortization period. KCP&L supports Mr. Spanos's recommendation and requests the
21		Commission to authorize the use of this practice.
22		CS-126 PROPERTY TAXES

**CS-126 PROPERTY TAXES** 

- 1 Q: Please explain adjustment CS-126.
- 2 A: We annualized the real estate and personal property tax expense and payments-in-lieu-of-
- 3 taxes ("PILOT") for plant in service.
- 4 Q: How was annualized property tax expense determined?
- 5 A: The calculation involves two components: (a) The Company's current projection of 2009
- 6 property tax expense, which includes plant in service at January 1, 2009; and (b) the
- 7 Company's current projection of 2009 property taxes which are capitalized on the Iatan
- 8 Unit 1 AQCS and Iatan Unit 2 construction projects until they are placed in service.
- 9 Q: Please explain component (a) of the annualization.
- 10 A: For component (a), the Company calculated 2009 property tax expense based on actual
- 11 2009 assessed values and projected 2009 tax levy rates.
- 12 Q: When will the component (a) portion of annualized property tax expense be known
- 13 and measurable?
- 14 A: The Company will know its actual 2009 property tax expense by the end of 2009.
- 15 Q: Please explain component (b) of the annualization process.
- 16 A: Similar to component (a), the Company calculated 2009 property taxes on the Iatan
- 17 Unit 1 AQCS and Iatan Unit 2 based on actual 2009 assessed values (which are based on
- 18 construction work in progress balances as of January 1, 2009) and projected 2009 tax
- levy rates. That is, KCP&L included in cost of service property tax to be paid in 2009 on
- 20 the Iatan Unit 1 AQCS and Iatan Unit 2 equivalent to the property tax due based on the
- 21 CWIP balances at January 1, 2009. On a normalized basis, this level of property taxes
- will be expensed, at a minimum, rather than capitalized, following each unit's in service
- date.

ı	Ų:	when will the component (b) portion of annualized property tax expense be known
2		and measurable?
3	A:	The Company will know its actual 2009 property tax associated with the Iatan Unit 1
4		AQCS and Iatan Unit 2 by the end of 2009.
5	Q:	Will the property tax in component (b) be part of the Company's 2009 operation
6		and maintenance expense and thus a part of component (a)?
7	A:	No, the property tax in component (b) is part of the Company's total 2009 property taxes
8		to be capitalized and is not included in component (a). Property tax attributable to the
9		Iatan Unit 1 AQCS was expensed beginning April 19, 2009, the in-service date; and such
10		expensed tax is not included in component (b). Property taxes attributable to Iatan Unit 2
11		will be expensed once the plant is placed in service in 2010.
12	Q:	Is the annualized property tax on the Iatan Unit 1 AQCS and Iatan 2, when placed
13		in service, expected to exceed the actual 2009 property tax as reflected in component
14		(b)?
15	A:	Yes, the 2009 property tax amount in component (b) is based on actual construction work
16		in progress investment as of January 1, 2009 which is considerably less than the
17		anticipated plant balance for these projects that will be placed in service prior to the
18		effective date of new rates.

1	Q:	Do the various components of the real estate and personal property tax adjustment
2		discussed above take into effect tax amounts allocated to capital, vehicles, and non-
3		utility plant?
4	A:	Yes, other than component (b) as explained above, the amounts included in adjustment
5		CS-126 include only the operations and maintenance allocation, including unit train
6		property tax expense charged to fuel inventory.
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 <i>Eleventh</i> , 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 have been finalized with Ford County and USD #381 that provide
19		for 30 annual payments commencing in 2007, with such payments escalating between
20		2.5% and 3% per year. These payments were necessary to secure agreements with
21		landowners and community leaders to site the wind facility.

Are there any other property tax issues you would like to discuss at this time?

22

Q:

- 1 A: Yes, KCP&L requests that the Commission establish the level of property taxes included
- 2 in rates in this rate proceeding.
- 3 Q: Why is it necessary for the Commission to establish these costs in this case?
- 4 A: KCP&L anticipates that it will request a property tax surcharge in late 2010, for 2011, in
- 5 accordance with K.S.A 66-117. A requirement of the property tax surcharge process is
- 6 that property tax expense currently built into base rates be clearly established.
- 7 Q: Does that conclude your testimony?
- 8 A: Yes, it does.

## BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of the Application of Kansas City  Power & Light Company to Modify Its Tariffs to  Continue the Implementation of Its Regulatory Plan )  Docket No. 10-KCPERTS
AFFIDAVIT OF JOHN P. WEISENSEE
STATE OF MISSOURI )
STATE OF MISSOURI ) ) ss COUNTY OF JACKSON )
John P. Weisensee, being first duly sworn on his oath, states:
1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am
employed by Kansas City Power & Light Company as Regulatory Affairs Manager.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony
on behalf of Kansas City Power & Light Company consisting of Seventy two (12)
pages, having been prepared in written form for introduction into evidence in the above-
captioned docket.
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that
my answers contained in the attached testimony to the questions therein propounded, including
any attachments thereto, are true and accurate to the best of my knowledge, information and
belief.  John P. Weisensee
Subscribed and sworn before me this day of December, 2009.
Notary Public
My commission expires:    Notary Tubic   "Notary SEAL"   Nicole A. Wehry, Notary Public Jackson County, State of Missouri My Commission Expires 2/4/2011



## KANSAS REVENUE REQUIREMENT **PUBLIC**

SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

COVER Page 1 of 47 PUBLIC

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

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE	0 0 0 0		4 400	7			400	
101		MISCELLANEOUS REVENUE	TSFR 2-032		16.932.158	281 332	17 213 490	7 946 917	000,622,66	7 946 917
1-012		BULK POWER SALES	TSFR 2-043		163,543,742	(40,466,003)	123,077,739	54.792.128	. 0	54.792.128
1-013		SALES FOR RESALE	TSFR 2-048		5,558,680	0	5,558,680	0	0	0
1.015		TOTAL OPERATING REVENUE			1 282 717 774	104 327 000	1 285 064 964	633 679 436	KE 225 000	200 007 125
1-016						2001	ton'ton'non'i	000,012,100	20,544,50	201,150,000
1-017		OPERATING EXPENSES								0
1-018	401	FUEL	TSFR 4-412		244,090,248	26.172.573	270.262.821	114.218.966	0	114.218.966
-019	401	PURCHASED POWER	TSFR 4-414		77.324.214	(34.307.821)	43.016.393	18.421.671		18 421.671 U
	401 & 402		TSFR 4-416		403,939,041	56.532.007	460.471.048	215,374,301	213.804	215.588.105
1-021	403	DEPRECIATION EXPENSE	TSFR 5-174		197.624.369	(29.830.094)	167 794 274	77 279 987	C	D 789 977 77
1-022	404 -407	AMORTIZATION EXPENSE	TSFR 5-203		63,803,522	(47.111.697)	16.691.824	8,426,235		8.426.235 L
1-023	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0.0000%	0	232.899	232 899			
1-024		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	100 000%		20.441	20.441	20.441		I ,777 I
1-025	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041		117,916,765	(36.559.434)	81.357.331	36.970.189		36.970.189
1-026	409	FEDERAL, STATE, & CITY INCOME TAXES	TSFR 7-124		42,986,659	17,477,526	60.464.185	31,787,825	21.793.076	53.580.901
1-027		TOTAL ELECTRIC OPER, EXPENSES			1,147,684,818	(47,373,600)	1,100,311,218	502,499,614	22,006,880	524,506,494
1-028										
1-029		NET ELECTRIC OPERATING INCOME			136,052,956	148,700,690	284,753,647	131,172,521	33,218,120	164,390,641
99										
1-031		RATE BASE								
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-328		6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-188		2,787,304,585	142,940,100	2,930,244,685	1,375,952,618	0	1,375,952,618
1-034		NEI PLAN			3,388,877,900	1,153,350,480	4,542,228,380	2,016,743,075	0	2,016,743,075
1-035		PLUS:								
1-036		WORKING CAPITAL	TSFR 15-044		150,898,351	(25,097,956)	125,800,396	49,945,406	(1,211,742)	48,733,664
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	0.0000%	(6,692,391)	6,692,391	0	0	0	0
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	100.0000%	(5,439,870)	5,439,870	0	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	0.0000%	(147,355)	147,355	0	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	46.0757%	13,814,612	3,500,722	17,315,334	7,978,163	0	7,978,163
1-041		PENSION REGULATORY ASSET - FAS88	SAL & WAGES	46.0757%	14,691,738	(4,143,823)	10,547,915	4,860,026	0	4,860,026
1-042		PENSION REGULATORY ASSET - FAS158	SAL & WAGES	46.0757%	7,146,917	(1,355,450)	5,791,467	2,668,459	0	2,668,459
1-043										
1-044		REG ASSET - DSM PROGRAMS - MO	100 MO	0.0000%	21,730,574	4,636,805	26,367,379	0	0	0
1-045		REG ASSET - IATAN 1 & COMMON PLANT - MO	100 MO	0.0000%	2,214,949	9,616,847	11,831,796	0	0	0
1-046		REG ASSET - IATAN 1 & COMMON PLANT - KS	100 KS	100.0000%	305,599	3,909,618	4,215,217	4,215,217	0	4,215,217
1-047		LESS:								
1-048	282 & 283	ACCUM, DEFERRED TAXES	TSFR 8-060		564,106,300	4,324,930	568,431,230	252,099,695	0	252,099,695
1-049	254	DEFERRED GAIN ON SO2 EMISSION OR	Ē	42.4784%	87,292,036	(260.075)	87.031.961	36.969.807	0	36,969,807
1-050	254	DEFERRED GAIN ON SO2 EMISSION CR - MO	100 MO	0.0000%	(963,168)	0	(963,168)	0	0	0
1-051	252	CUST. ADVANCES FOR CONST - MO	100 MO	0.0000%	184.485	0	184.485	0	0	C
1-052		CUST. ADVANCES FOR CONST - KS	100 KS	100.0000%	1.972.078	0	1.972.078	1.972.078	c	1.972.078
1-053	235	CUSTOMER DEPOSITS - MO	100 MO	0.0000%	5,357,293	122.680	5.479.973			C
-05		CUSTOMER DEPOSITS - KS	100 KS	100.0000%	2,059,793	(15,645)	2.044.148	2.044.148	0	2.044.148
522						1 - 2 2 2 1			١	
-056		RATE BASE			2,929,862,501	1,151,518,554	4,081,381,055	1,794,788,498	(1,211,742)	1,793,576,756
-057										
1-058		RATE OF RETURN			4.644%		6.977%	7.309%		9.166%
-059										
090-		ROE			1.457%		6.510%	7.228%		11.250%

					2		A	7.00.20	A MACHINE	
	ACCT.		ALLOCATION	ALLOCATION	TOTAL	ADJUSTMENTS	TOTAL	JURISDICTION	ADJUSTMENTS	JURISDICTION
Š	NO.	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
5-009		ELECTRIC - RETAIL SALES								
2-010		MISSOURI (EXCLUDING GRT)	100 MO	%00000	565.150.115	106.050.805	671,200,920	0	0	C
2-011		GRT IN MO REVENUE	100 MO	%0000:0	45,424,442	(45,424,442)	0	0	0	0
2-012		AMORT OF OSS MARGIN RATE REFUND	100 MO	%0000:0	(33,586)	) O	(33.586)	0	0	0
2-013					610,540,971	60,626,363	671.167.334	0	0	0
2-014		KANSAS	100 KS	100:0000%	490,047,692	80.885,398	570,933,090	570.933.090	55,225,000	626,158,090
2-015		TOTAL RETAIL SALES			1,100,588,663	141,511,761	1,242,100,424	570,933,090	55,225,000	626,158,090
2-016										
2-017		MISCELLANEOUS REVENUE								
2-018	450	FORFEITED DISCOUNTS - MO	100 MO	0.0000%	1,651,723	70,163	1,721,886	0	0	0
2-019		FORFEITED DISCOUNTS - KS	100 KS	100.0000%	1,279,372	211,168	1,490,540	1,490,540	0	1,490,540
2-020	451	MISCELLANEOUS SERVICES - MO	100 MO	0.0000%	650,015	0	650,015	0	0	0
2-021		MISCELLANEOUS SERVICES - KS	100 KS	100:0000%	272,643	0	272,643	272,643	0	272,643
2-022		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	45.9714%	(46,199)	0	(46,199)	(21,238)	0	(21,238)
2-023	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	0.0000%	383,430	0	383,430		0	
2-024		RENT FROM ELECTRIC PROPERTY - KS	100 KS	100:0000%	280,643	0	280,643	280,643	0	280,643
2-025		RENT FROM ELEC PROP - ALLOCATED - PROD	5	45.6377%	28,853	0	28,853	13,168	0	13,168
2-026		RENT FROM ELEC PROP - ALLOCATED - TRANS	5	45.6377%	6,785	0	6,785	3,097	0	3.097 🗗
2-027		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	45.9714%	2,099,179	0	2,099,179	965,023	0	965,022
2-028	456	TRANS FOR OTHERS	TRAN PLANT	48.5907%	9,654,816	0	9,654,816	4,691,346	0	4,691,34£ U
2-029		OTHER ELEC REVENUES - MO	100 MO	0.0000%	260,762	0	260,762	0	0	ن
2-030		OTHER ELEC REVENUES - KS	100 KS	100.000%	116,883	0	116,883	116,883	0	116,883
2-031		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	45.9714%	293,251	0	293,251	134,812	0	134,812 <b>L</b>
2-032		TOTAL MISCELLANEOUS REVENUE			16,932,158	281,332	17,213,490	7,946,917	0	7,946,917
2-033										-1
2-034		BULK POWER SALES (BPS)								
2-035	447	FIRM BULK SALES (CAPACITY & FIXED)	5	45.6377%	11,205,000	(3,555,000)	7,650,000	3,491,286	0	3,491,286
2-036		FIRM BULK SALES (ENERGY)	Ē	42.4784%	44,855,287	(27,166,187)	17,689,100	7,514,051	0	7,514,051
2-037		OTHER MISC & ADJUSTMENTS	Ħ	42.4784%	1,903,969	2,187,311	4,091,280	1,737,911	0	1,737,911
2-038		BULK SALES RECLASSIFIED AS TRANS REV	딘	42.4784%	0	0	0	0	0	0
2-039										
2-040										
2-041		SUBTOTAL BULK POWER SALES			163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
2-042		REV ON TRANS, FOR KCPL	ŗ	42.4784%	0	0	0	0	0	0
2-043		TOTAL BULK POWER SALES			163,543,742	(40,466,003)	123,077,739	54,792,128	0	54,792,128
2-044						•				
2-045		SALES FOR RESALE (FERC JURIS CUST)								
2-046	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0.0000%	5,558,680	0	5,558,680	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			5,558,680	0	5,558,680	0	0	0
2-049										
2-050										
2-051										
2 052		TIME CHILD COURT OF THE COLUMN			711	404 993 000	4 350 004 504	633 673 435	25 335 000	700 000

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE RECUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

Mathematical   Math	JET 2003 1 ES	SEFZOUS IEST YEAR INCL KNOWN & MEAS TO US-31-2010			SYSTEM		ADJUSTED	KANSAS	PROFORMA	PROFORMA
STATE   Colore	NO. N		ALLOCATION BASIS	ALLOCATION FACTOR	TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
STEAM POWER CREENING   CHEANTON	4-009	POWER PRODUCTION EXPENSES								
STATE   STAT	4-010	STEAM POWER GENERATION								
Other column		OPERATION								
TOTAL ACCOUNT SON   TOTA		SUPERVISION AND ENGINEERIN	5	45 6377%	6.051.439	2 302 751	8 354 190	3 812 663	c	2 840 663
THE	4-015	OTHER	. 5	45.6377%	1,610,462	25.145	1.635.607	746 454		746 454
Color					7,661,901	2,327,896	9,989,797	4,559,117	0	4,559,117
Charles   Char		⊏								
Color   Colo	378	LABOR	ш	42.4784%	5,847,414	729,615	6,577,029	2,793,818	0	2,793,818
STATE AND CONTINUES CONTINUES   CONTINUES CO	20	COAL & FREIGHT	ũ	42 4784%	184 021 284	20 549 254	204 533 538	703 683 88	•	703 000 50
STEP AMORTIZATION-I/O	2 5	STB AMORTIZATION - KS	100 KS	100 000%	104,021,204	20,312,234	(204,333,336	(204,206)	0 6	95,562,527
Column	22	STB AMORTIZATION - MO	100 MO	0.0000%	285.221	(386.980)	(201,739)	(601,102)		(801,103)
Fig. 10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	23	OIL	<u>.</u>	42.4784%	5,452,713	(5,452,713)	0		0	0
The HAND, LINESTONG & OTHER   E1	24	GAS	Π	42.4784%	478,899	(478,899)	0	0	0	0
UNITTRAN DEPRENATION   E	25	FUEL HAND, LIMESTONE & OTHER	<u> </u>	42.4784%	7,887,825	16,999,775	24,887,600	10,571,861	0	10,571,861
UNITTONN - DEPREZATION   TSPR \$0.09   953.584   (346.20)   607.587   (276.20)   607.587   (276.20)   (276.20	56	OTHER FUEL AMORTIZATIONS	Ш	42.4784%	0	0	0	0	0	0
SUBSTITATA OTHER   SUBSTITATIONS   E	27	UNIT TRAIN - DEPRECIATION	TSFR 5-019		953,584	(346,200)	607,383	277,196	0	277,196
TOTAL ACCOUNT SIGN   SUBTRIANCE   SUBSTITUTE   SUBSTITU	28	FUEL ADJ FOR NORMALIZATIONS	Ē	42.4784%	0	0	0	0	0	0
TOTAL ACCOUNT SOIL   CARRY NOTAL SOIL   CARRY NOT	29	SUBTOTAL OTHER			199,149,044	30,575,979	229,725,023	97,529,944	0	97,529,944
STEAM PERNESS   10,054,085   1,195,286   10,564,085   10,054,085   1					204,996,458	31,305,594	236,302,052	100,323,762	0	100,323,762
Charles										
TOTHER SOUNT 502   TOTHER SOUNT 502   TOTHER FROM DIFFER SOUNT 502   TOTHER SOUNT 503   TOTHER SOUNT 503   TOTHER SOUNT 503   TOTHER SOUNT 503   TOTHER SOUNT 504   TOTHER SOUNT 504   TOTHER SOUNT 505	2 2	LABOR	5	45.6377%	9,499,617	1,185,268	10,684,885	4,876,339	0	4,876,339
State   From Other Rounds	25	TOTAL ACCOUNT 603	ົລ	45.6377%	4,769,475	1,794,302	6,563,777	2,995,559	0 1	2,995,559
U-BIGN   U					14,269,092	2,979,570	17,248,662	7,871,898	0	7,871,898
OTHER   COTHER   CO			δ	45.6377%	c	c	c	-	c	c
TOTAL ACCOUNT 638   ELECTRIC EXPENSES TURBOGEN   D1   45.6377%   5.079.080   633.746   5.712.826   2.607.204   0   2.	37	OTHER	5 5	45.6377%	0	<b>,</b>	<b>,</b> c	0 0	•	
Colorado	98	TOTAL ACCOUNT 503			0	0	0	0	0	0
Maintenance   Labora   Labor										
TOTAL ACCOUNT 505   TOTAL ACCOUNT 507   TOTA	40	LABOR	10	45.6377%	5,079,080	633,746	5,712,826	2,607,204	0	2,607,204
TOTAL ACCOUNT 605   TOTA	<del>=</del>	OTHER	5	45.6377%	1,388,801	426,475	1,815,276	828,451	0	828,451
Maintenance					6,467,881	1,060,221	7,528,102	3,435,655	0	3,435,655
LABOR   LABO										
TOTAL ACCOUNT 506   C1 HEK   D1	<b>7</b> :	LABOR	5	45.6377%	6,290,167	783,602	7,073,770	3,228,308	0	3,228,308
FUTIA ACCOUNT 506   1.396.122   12.683.312   5,779,248   0	£ :	OTHER	5	45.6377%	4,977,023	612,520	5,589,543	2,550,940	0	2,550,940
Maintenance					11,267,190	1,396,122	12,663,312	5,779,248	0	5,779,248
OTHER   COTAL ACCOUNT 507		ř	i							
TOTAL ACCOUNT 507   TOTAL ACCOUNT 509   TOTAL ACCOUNT 500   TOTA	æ 9	LABOR	5 7	45.6377%	S :	φ.	82	52	0	25
163.168   163.174   74.469   0	£ :	OTHER 1911 : 1900: ii 001	5	45.6377%	163,118	0	163,118	74,443	0	74,443
ALCONANCES   E1					163,168	ဖ	163,174	74.469	0	74,469
ALOWANGE EXPENSE			i	200	•	•	•	•	•	
AMOVANCE EXPENSE  ALLOWANCE PARENSE  ALLOWANCE PARENSE  E	X :	באספאם	Ū.	42.4784%	0	0	0	0	0	0
ALLOWANCE EXPENSE  TOTAL OPERATION  MAINTENANCE  510 SUPERVISION AND ENGINEERING  LABOR  OTHER  TOTAL OCCOUNT 510  TOTAL OCCOUNT 510  511 MAINTENANCE  511 MAINTENANCE OF STRUCTURES  D1 44,6377%  1,168,623  1,168,633  1,168,623  1,168,63	2 :	AMOR! OF SOZ	ωi	42.4784%	0	(2,510,005)	(2,510,005)	(1,066,211)	0	(1,066,211)
TOTAL ACCOUNT 509   TOTAL ACCOUNT 500   TOTA	ž :	ACTOWANCE EXPENSE	Ü	42.47.84%	0 (	184,518	184,518	78,380	0 '	78,380
MAINTENANCE 510 SUPERVISION AND ENGINEERING 510 SUPERVISION AND ENGINEERING 511 44,201,174 515,088 4,716,232 2,152,381 0 1 1,44,727 (651,133) 763,594 348,487 0 5,15,088 1,168,075 (651,133) 763,594 348,487 0 5,15,081 1,146,075 (651,133) 763,594 348,487 0 1 1,146,075 (651,134) 763,594 348,487 0 1 1,146,075 (651,134) 763,594 348,487 0 1 1,146,075 (651,134) 763,594 348,487 0 1 1,146,075 (651,134) 764 599,933 0 1 1,146,075 (651,134,684 599,933 0 1 1,146,075 (651,134,134,134,144,075 (651,134,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,144,075 (651,134,144,075 (651,134,144,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,075 (651,134,144,144,144,1	ខត	TOTAL ACCOUNT SUB			0	(2,325,486)	(2,325,486)	(987,830)	0	(987,830)
MAINTENANCE   510 SUPERVISION AND ENGINEERING   515,058   4,716,232   2,152,381   0	3 8	IOIAL OPERATION			244,825,690	36,743,922	281,569,612	121,056,319	•	121,056,319
MAINTENANCE	٠ د د									
TABOR OTHER D1 46.6377% 4.201.174 515,058 4,716,232 2,152,381 0  OTHER D1 45.6377% 1,414,727 (861,133) 783,594 348,487 0  5,615,901 (136,075) 5,479,826 2,500,868 0  511 46.6377% 1,168,623 145,841 1,314,664 599,983 0  OTHER D1 45.6377% 2,540,729 540,837 1,440,000 0										
CTHER  OTHER  OT			č	91100	700		000		•	
OTHER D1 45,637% (851,133) 783,594 348,487 0  OTAL ACCOUNT 510  511 MAINTENANCE OF STRUCTURES D1 46,6377% 1,168,023 145,841 1,134,664 599,939 0  OTHER D1 44,6377% 2,511,729 1,103,454 1,103,404 1,1	8 8	ראם אין	5 i	45.6377%	4,201,174	860,616	4,716,232	2,152,381	0	2,152,381
511 MAINTENANCE OF STRUCTURES D1 46.6377% 1,168,823 145,841 1,314,664 599,983 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	F9	COLMER TOTAL ACCOUNT 510	Ď.	45.6377%	1,414,727	(651,133)	763,594	348,487	0 (	348,487
51 MAINTENANCE CT STRUCTURES D1 45.6377% 1,168,823 145,841 1,314,664 599,983 0 D1 45,6377% 2,511,729 597,598 1000,927 1444,700 0					5,615,901	(136,075)	5,479,826	2,500,868	0	2,500,868
U1 45,007/78 1,105,062 143,041 10,141,004 209,1953 U			č	702200 37	400000	***	*****	000	•	
	g 15	CABOR	5 2	45.6377%	1,168,823	145,841	1,314,664	599,983	0	599,983

TOTAL ACCOUNT STATEMENT   ST	COLOMITISTICAL MICE PROTER PLANT   D1	TOTAL COLOUNT STATE   1,000,000,000,000,000,000,000,000,000,0	TOTAL ACCOUNT 511  MAINTENANCE OF BOILER PLANT  UABOR  OTHER  TOTAL ACCOUNT 512  513 MAINTENANCE OF ELECTRIC PLANT  TOTAL ACCOUNT 513  514 MAINTENANCE MISCELLANEOUS  OTHER  TOTAL AMINTENANCE  TOTAL ACCOUNT 517  518 COPERATION  DOE REFUND  NUCLEAR FUEL-NET AMORTIZATION  DOE REFUND  NUCLEAR FUEL-DISPOSAL  COST OF OIL  TOTAL OTHER  TOTAL OTHER  TOTAL ACCOUNT 519  520 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 519  521 GOLANTS AND WATER  LABOR  OTHER  TOTAL ACCOUNT 519  522 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 523  COTHER  TOTAL ACCOUNT 523  LABOR  OTHER  TOTAL ACCOUNT 523  LABOR  WOLF CREEK DECOMMISSIONING - KG  WOLF CREEK DECOMMISSIONING - KG  WOLF CREEK OUTAGE AMORTIZATION - MO		COL. 601 CO	COL. 602	COL 603	COL. 604	COL. 605	COL. 606
1,000   1,00	1,000	1,040,000   1,04	UABOR  OTHER  TOTAL ACCOUNT 512  513 MAINTENANCE OF ELECTRIC PLANT LABOR  OTHER  TOTAL ACCOUNT 513  514 MAINTENANCE MISCELLANEOUS  TOTAL ACCOUNT 514  TOTAL ACCOUNT 514  TOTAL ACCOUNT 517  TOTAL ACCOUNT 517  TOTAL ACCOUNT 517  518 TUEL  TOTAL ACCOUNT 517  S19 COCLEAR FUEL-NET AMORTIZATION  DOE DEFOUND  NUCLEAR FUEL-DISPOSAL  COST OF OIL  TOTAL ACCOUNT 518  519 COOLANTS AND WATER  TOTAL ACCOUNT 518  520 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 528  524 MISCELLANEOUS  LABOR  OTHER  TOTAL ACCOUNT 528  S25 LECTRIC EXPENSES  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - KS  WOLF CREEK DECOMMISSIONING - KS  WOLF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK		3,679,552	733,469	4,413,021	2,014,003	0	2,014,003
10 THERE	TOTAL ACCOUNT STATE   D1	TOTAL ACCOUNT STATE   DIT	OTHER TOTAL ACCOUNT 512 AMNTENANCE OF ELECTRIC PLANT LABOR OTHER TOTAL ACCOUNT 513 514 MAINTENANCE MISCELLANEOUS LABOR OTHER TOTAL ACCOUNT 514 TOTAL ACCOUNT 514 TOTAL ACCOUNT 517 TOTAL ACCOUNT 518 519 COOLANTS AND WATER TOTAL OTHER TOTAL OTHER TOTAL ACCOUNT 528 S20 THER TOTAL ACCOUNT 528 TOTAL ACCOUNT 528 LABOR OTHER TOTAL ACCOUNT 528 LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%		1,043,788	9,410,101	4,294,556	0	4,294,556
1 OWING PROMODE OF ECTRIC PLANT	STATE   STAT	10	513 TOTAL ANCOUNT 512  CABOR  OTHER  TOTAL ACCOUNT 513  514 MAINTENANCE MISCELLANEOUS  LABOR  OTHER  TOTAL ACCOUNT 514  TOTAL ACCOUNT 514  TOTAL ACCOUNT 514  TOTAL ACCOUNT 517  TOTAL ACCOUNT 517  TOTAL ACCOUNT 517  S18 FUEL  LABOR  OTHER  TOTAL ACCOUNT 517  S18 FUEL  CABOR  OTHER  TOTAL ACCOUNT 517  S18 FUEL  TOTAL ACCOUNT 517  S18 FUEL  TOTAL ACCOUNT 517  S18 FUEL  TOTAL OTHER  TOTAL ACCOUNT 518  S20 SEEM WATER  TOTAL ACCOUNT 528  S21 ABOR  OTHER  TOTAL ACCOUNT 528  S22 ILABOR  OTHER  TOTAL ACCOUNT 528  S23 LABOR  OTHER  TOTAL ACCOUNT 528  S24 MISCELLANEOUS  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - KE  WOLF CREEK DECOMMISSIONING - KE  WOLF CREEK OUTAGE AMORTIZATION - MO  ***COUNTY************************************	45.6377%		5,993,288	25,776,437	11,763,781	0	11,763,781
THOUSE   CHANGE   C	1400   1400	CT-RECONNECTION   CT-RECONNE	1480R  OTHER  TOTAL GCOUNT 513  OTHER  TOTAL MAINTENANCE MISCELLANEOUS  LABOR  OTHER  TOTAL STEAM POWER EXPENSES  NUCLEAR POWER GENERATION  OPERATION  OPERATION  OTHER  TOTAL ACCOUNT 517  518 FUEL  LABOR  OTHER  NUCLEAR FUEL-NET AMORTIZATION  DOE RECONTON A DECOM.  DOE RECONTO  DOE RECONTO  DOE RECONTO  DOE RECONTO  TOTAL OTHER  TOTAL ACCOUNT 519  SEQ OCOLANTS AND WATER LABOR  OTHER  TOTAL ACCOUNT 529  SEQ OTHER  TOTAL ACCOUNT 529  SEQ MISCELLANEOUS  LABOR  OTHER  TOTAL ACCOUNT 520  SEQ ELECTRIC EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 520  SEQ MISCELLANEOUS  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - KS  WOLF CREEK OUTAGE AMORTIZATION - MO		28,149,462	7,037,076	35,186,538	16,058,338	0	16,058,338
TOTAL ACCOUNTS   TOTA	OTHER   OTHE	TOTAL ACCOUNT 514   TOTAL ACCOUNT 519   TOTAL ACCOUNT 529   TOTA	514 MAINTENANCE MISCELLANEOUS UNDER TOTAL ACCOUNT 513 UNDLEAR POWER GENERATION OTHER TOTAL ACCOUNT 514 TOTAL STEAM POWER GENERATION OFFERATION 517 SUPERVISION AND ENGINEERING LABOR OTHER TOTAL ACCOUNT 517 518 FUEL LABOR OTHER TOTAL ACCOUNT 518 519 FUEL COST OF OIL TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 523 LABOR WOLF CREEK DECOMMISSIONING · KS WOLF CREEK DECOMMISSIONING · KS WOLF CREEK OUTAGE AMORTIZATION · MO	45.6377%	1.456.030	181.677	1.637.707	747.413	c	747.413
TOTAL KOCOUNT 513   TOTAL MANTENANCE   TOTAL MANT	TOTAL ACCOUNT 513   TOTAL ACCOUNT 514   TOTAL ACCOUNT 517   TOTAL ACCOUNT 518   TOTA	TOTAL ACCOUNT 513   TOTAL ACCOUNT 514   TOTAL ACCOUNT 517   TOTAL ACCOUNT 518   TOTA	TOTAL ACCOUNT 513  614 MANTENNICE MISCELLANEOUS  LABOR  OTHER  TOTAL MAINTENANCE  TOTAL ACCOUNT 517  518 PERVISION AND ENGINEERING  LABOR  OTHER  OTHER  TOTAL OTHER  TOTAL OTHER  TOTAL OTHER  TOTAL ACCOUNT 519  520 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 539  521 COLUMBER  TOTAL ACCOUNT 539  COTHER  TOTAL ACCOUNT 530  COTHER  TOTAL ACCOUNT 530  COTHER  TOTAL ACCOUNT 533  LABOR  OTHER  TOTAL ACCOUNT 533  LABOR  OTHER  TOTAL ACCOUNT 533  CALECTRIC EXPENSES  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%		2,064,194	4.224.777	1.928,092	• 0	1.928,092
14 AMYTERNOE MISCELLANEOUS   11	S14 MANTENANCE MISCELLANEOUS	S14 MANTENANCE MISCELLANEOUS	101 MAINTENANCE MISCELLANEOUS  LABOR  OTHER  TOTAL ACCOUNT 514  TOTAL STEAM POWER EXPENSES  NUCLEAR POWER GENERATION  S17 SUPERVISION AND ENGINEERING  LABOR  OTHER  TOTAL ACCOUNT 517  518 FUEL  LABOR  OTHER  TOTAL OTHER  TOTAL OTHER  TOTAL OTHER  TOTAL ACCOUNT 518  519 COOLANTS AND WATER  LABOR  OTHER  TOTAL ACCOUNT 519  S20 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 519  S21 ELECTRIC EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 529  S22 LABOR  OTHER  TOTAL ACCOUNT 529  S23 ELECTRIC EXPENSES  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - KG  WOLF CREEK DECOMMISSIONING - KG  WOLF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK OUTAGE AMORTIZATION - MO			2,245,871	5,862,484	2,675,505	0	2,675,505
U-BOR   U-BO	UNIONE REPORTED   44650   162,479   193,565   162,471   1737	TOTAL STEAM POWER REPRENSES   19,05-96   162,47   19,05-96   162,47   17,77	UNBOR OTHER TOTAL AGCOUNT 514 TOTAL STEAM POWER EXPENSES  NUCLEAR POWER GENERATION OPERATION OPERATION OPERATION OTHER TOTAL ACCOUNT 517 518 FUEL LABOR OTHER PUEL-NET AMORTIZATION DOG FECONIAM, & DECOM. DOG FECONIAM, SO BECOM. DOG FECONIAM, SO BECOM. DOG FEFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 521 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 S24 MISCELLAMEOUS LABOR OTHER TOTAL ACCOUNT 523 S24 MISCELLAMEOUS LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO							
TOTAL MONERANCE   TOTAL MONE	TOTAL MAINTENANCE   TOTA	TOTAL MAINTENANCE   TOTA	OTHER TOTAL ACCOUNT 514 TOTAL ACCOUNT 514 TOTAL STEAM POWER GENERATION OPERATION 517 SUPERVISION AND ENGINEERING LABOR OTHER TOTAL ACCOUNT 517 518 FUEL LABOR OTHER TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 518 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 521 LABOR OTHER TOTAL ACCOUNT 520 523 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 524 MISCELLANDOUS LABOR OTHER TOTAL ACCOUNT 523 LABOR WOLF CREEK DECOMMISSIONING · KS WOLF CREEK DECOMMISSIONING · KS WOLF CREEK OUTAGE AMORTIZATION · MO WOLF CREEK OUTAGE AMORTIZATION · MO	45.6377%	35,273	4,401	39,674	18,106	0	18,106
TOTAL ACCOUNT 514   TOTAL ACCOUNT 517   TOTAL ACCOUNT 518   TOTAL 518	TOTAL ACCOUNT STATEMENT   TOTAL ACCOUNT STATEMENT STAT	TOTAL ACCOUNT STATEM NOTE EXPENSES   114,856   11,100	TOTAL ACCOUNT 514  TOTAL MAINTENANCE  TOTAL MAINTENANCE  TOTAL MAINTENANCE  TOTAL STEAM POWER EXPENSES  NUCLEAR POWER GENERATION OPERATION  517 SUPERVISION AND ENGINEERING LABOR OTHER  TOTAL COCOUNT 517 518 FUEL-NET AMORTIZATION DOE REFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER  TOTAL ACCOUNT 518 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 523 COTHER TOTAL ACCOUNT 523 COTHER TOTAL ACCOUNT 523 LABOR OTHER TOTAL ACCOUNT 523 CLECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 COTHER TOTAL AC	45.6377%	109,586	162,477	272,063	124,163	0	124,163
TOTAL MAINTENANCE   TOTAL MAINTENANCE   TOTAL MAINTENANCE   TOTAL MAINTENANCE   TOTAL MAINTENANCE   TOTAL STEAM FOWER EXPENSES   TOTAL ACCOUNT STS	TOTAL MAINTENANCE   VOLCAR POWER EXPENSES   10.047.219   51.23.506   23     VOLCEAR POWER EXPENSES   144   132.23.218   144     VOLCEAR POWER EXPENSES   165.140   165.140   165.140   165.140     VOLCEAR POWER EXPENSES   165.140	TOTAL MAINTENANCE   TOTAL MACCOUNT SITE   TOTAL MACCOUNT	TOTAL MAINTENANCE  TOTAL STEAM POWER EXPENSES  NUCLEAR POWER GENERATION  517 SUPERVISION AND ENGINEERING  LABOR  OTHER  TOTAL ACCOUNT 517  518 FUEL  LUBR  OTHER  TOTAL CORING  COST OF OIL  TOTAL OTHER  TOTAL ACCOUNT 518  519 COOLANTS AND WATER LABOR  NUCLEAR FUEL-NET AMORTIZATION  DOE REFUND  NUCLEAR FUEL-NET ANDRIZATION  DOE REFUND  NUCLEAR FUEL-DISPOSAL  COST OF OIL  TOTAL OTHER  TOTAL ACCOUNT 518  520 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 529  521 ELECTRIC EXPENSES  LABOR  WOLF CREEK DECOMMISSIONING - NO  WOLF CREEK DECOMMISSIONING - KG  WOLF CREEK OUTAGE AMORTIZATION - MO		_	166,878	311,737	142,270	0	142,270
TOTAL STEAM POWER ENPERSES   144447,202   144447,202   144447,202   144447,202   144447,202   144447,202   144447,202   14447,202   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   14447,003   144447,003   144447,003   144447,003   144447,003   144477,003   144447,003   14	TOTAL STEAM POWER EVERNES    NUCLEAR POWER GENERATION   VICLEAR POWER GENERATION	TOTAL STEAM POWER EVPENSES   144   322,22218   144   322,22218   144   322,22218   144   322,22218   144   322,22218   144   322,22218   144   322,22218   144   322,22218   144	NUCLEAR POWER EXPENSES  NUCLEAR POWER GENERATION OPERATION OPERATION OTHER TOTAL ACCOUNT 517 TOTAL ACCOUNT 518 DOE DECONT. DOE REFUND NUCLEAR FUEL-NET AMORTIZATION DOE REFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 519 S20 STEEM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 G23 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT 520 G24 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 G25 LECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 G27 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 LABOR OTHER TOTAL ACCOUNT 523 S24 MISCELLANGOUS LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK OUTAGE AMORTIZATION - MO			0,047,219	51,253,606	23,390,983	0	23,390,983
Order	NUCLEAR POWER GENERATION   STATES   S	NUCLEAR POWER GENERATION   STATEMENT   S	NUCLEAR POWER GENERATION OPERATION OPERATION LABOR OTHER TOTAL ACCOUNT 517 518 FUEL OTHER FUEL-NET AMORTIZATION DOE REFOUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 518 519 COOLANTS AND WATER FUEL-DISPOSAL COST OF OIL TOTAL ACCOUNT 518 519 COOLANTS AND WATER THEN ACCOUNT 518 510 COOLANTS AND WATER TOTAL ACCOUNT 518 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 523 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 524 LAGOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KG WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO			6.791.141	332 823 218	144 447 302	c	144 447 302
NOTICE REPRESENCE   NOTI	NUCLEAR POWER GENERATION   OPERATION	NUCLEAR POWER GENERATION   OPERATION	NUCLEAR POWER GENERATION OPERATION 517 SUPERVISION AND ENGINEERING LABOR OTHER TOTAL ACCOUNT 517 TOTAL ACCOUNT 518 519 CODLANTS AND WATER LABOR TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT 520 STEAM EXPENSES LABOR TOTAL ACCOUNT 523 LABOR TOTAL ACCOUNT 523 S24 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING · KS WOLF CREEK DECOMMISSIONING · KS WOLF CREEK OUTAGE AMORTIZATION · MO WOLF CREEK OUTAGE AMORTIZATION · MO				214(24)		•	10017211111
STATE   STAT	STOCHER   STOCH STOCH	STATEMENTON   STATEMENTON	OPERATION  SUPERVISION AND ENGINEERING  LABOR  OTHER  TOTAL ACCOUNT 517  S18 FUEL  LABOR  OTHER  TOTAL OTHER  TOTAL OTHER  TOTAL ACCOUNT 518  500 CODLANTS AND WATER  LABOR  OTHER  TOTAL ACCOUNT 519  520 STEAM EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 520  GOTHER  TOTAL ACCOUNT 520  OTHER  TOTAL ACCOUNT 520  S24 RECENTRIC EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 520  OTHER  TOTAL ACCOUNT 520  OTHER  TOTAL ACCOUNT 520  S24 NISCELLEAROUS  LABOR  OTHER  TOTAL ACCOUNT 520  OTHER  TOTAL ACCOUNT 520  S24 NISCELLEAROUS  LABOR  WOLF CREEK DECOMMISSIONING · KS  WOLF CREEK OUTAGE AMORTIZATION · MO  WOLF CREEK OUTAGE AMORTIZATION · MO  WOLF CREEK OUTAGE AMORTIZATION · MO							
STATEMYSION AND ENGINEERING   D1	STATE SUPPERVISION AND ENCINERING   D1   45.6377%   4752.251   552.065   5.340.216   2     OTHER   D1   D1   D1   D1   D1   D1   D1   D	STREAM PROPRIETING	517 SUPERVISION AND ENGINEERING LABOR OTHER TOTAL ACCOUNT 517 518 FUEL LABOR OTHER TOTAL COLUL TOTAL OTHER TOTAL OTHER TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR TOTAL ACCOUNT 529 520 THER TOTAL ACCOUNT 539 521 ELECTRIC EXPENSES LABOR TOTHER TOTAL ACCOUNT 539 524 MISCELLAMEOUS LABOR WOLF GREEK DECOMMISSIONING - NO WOLF GREEK DECOMMISSIONING - KG WOLF GREEK DECOMMISSIONING - KG WOLF GREEK OUTAGE AMORTIZATION - MO WOLF GREEK OUTAGE AMORTIZATION - MO							
TOTAL COCOUNT STY	CONTINER   D1	COLONIN STATE   COLONIN STAT	1.480R OTHER TOTAL ACCOUNT 517 518 FUEL LABOR OTHER NUCLEAR FUEL-NET AMORTIZATION DOE DEFOUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 523 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 524 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 524 MISCELLAMEOUS LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KG WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO							
OTHER   OTHE	OTHER TOTAL ACCOUNT 517 TOTAL ACCOUNT 577 TOTAL ACCOUNT 578 TOTAL ACCOUNT 579 TOTAL ACCOUNT 570 TOTAL 570 TOTA	TOTAL ROCOUNT 577   1051 500   1,051 500	OTHER TOTAL ACCOUNT 517  518 FUEL LABOR OTHER NUCLEAR FUEL-NET AMORTIZATION DOE DECONTAMA. & DECOM. DOE REFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 520 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 GOTHER TOTAL ACCOUNT 520 COUNTS AND WATER TOTAL ACCOUNT 520 COUNTS AND WATER TOTAL ACCOUNT 520 S23 LABOR TOTAL ACCOUNT 520 S24 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - KG WOLF CREEK DECOMMISSIONING - KG WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%	4,752,251	592,965	5,345,216	2,439,435	0	2,439,435
TOTAL ACCOUNT STATE	TOTAL ACCOUNT 517   TOTAL ACCOUNT 517   TOTAL ACCOUNT 517   TOTAL ACCOUNT 518   TOTAL ACCOUNT 518   TOTAL ACCOUNT 518   TOTAL ACCOUNT 518   TOTAL ACCOUNT 528   TOTAL 52	Total Account 517	TOTAL ACCOUNT 517  1018	45.6377%	1,051,908	0	1,051,908	480,067	0	480,067
FUEL	TOTAL CREEK DECOMINGSIONING - KE   42 4784%   17,186 044   12,521 588   23,707 630   12, 00 60 60 60 60 60 60 60 60 60 60 60 60	FIGH	1 LABOR  UTHER  UCLEAR FUEL-NET AMORTIZATION  DOE DEFOUNDAMA & DECOM.  DOE REFUND  NUCLEAR FUEL-DISPOSAL  COST OF OIL  TOTAL OTHER  TOTAL ACCOUNT 518  519 COOLANTS AND WATER  LABOR  TOTAL ACCOUNT 519  SEA REPENSES  LABOR  TOTAL ACCOUNT 520  523 ELECTRIC EXPENSES  LABOR  OTHER  TOTAL ACCOUNT 520  524 MISCELLAMEOUS  LABOR  WOLF CREEK DECOMMISSIONING - MO  WOLF CREEK DECOMMISSIONING - KS  WOLF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK OUTAGE AMORTIZATION - MO		5,804,159	592,965	6,397,124	2.919.502	0	2.919,502
Diege   Columb   Co	ACTORNORM SIGNAME	ACCOUNT STATESTICAL	LABOR OTHER NUCLEAR FUEL-NET AMORTIZATION DOE DECONTAM. & DECOM. DOE REFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 518 519 CCOLANTS AND WATER LABOR TOTHER TOTAL ACCOUNT 520 STEAM RYPENSES LABOR OTHER TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 624 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 ELECTRIC EXPENSES LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO							
OUT-ER PEL-NET AMORTIZATION   E1   42.4794%   17.166.044   12.521.596   25.707.630   12.619.333   0   12.00.000	OTHER	OTHER PUEL-NET AMORTIZATION   E1   42.4794%   17.196,044   12.521.686   29,707.630   12	OTHER  NUCLEAR FUEL-NET AMORTIZATION DOE DECONTAM, & DECOM. DOE REFUND  NUCLEAR FUEL-DISPOSAL COST OF OIL  TOTAL ACCOUNT \$18 519 COOLANTS AND WATER TOTAL ACCOUNT \$19 520 STEAM EXPENSES LABOR TOTAL ACCOUNT \$20 623 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT \$23 COPHER TOTAL ACCOUNT \$23 LABOR TOTAL ACCOUNT \$23 LABOR TOTAL ACCOUNT \$23 LABOR TOTAL ACCOUNT \$23 LABOR WOULF CREEK DECOMMISSIONING - NO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION WOLF CREEK OUTAGE AMORTIZATION - MO	42.4784%	0	0	0	0	0	0
DOCE PEECONIMA. & DECOM.   E1   42.4794%   17.166.04   12.521.56   29.707.630   12.619.333   0 12.	NUCLEAR FUEL-NET ANORTIZATION   E1	DOE DECONTAM. & DECOM	NUCLEAR FUEL-NET ANORTIZATION DOE DECONTAM, & DECOM. DOE REFUND NUCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 518 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 529 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT							
DOG REFUND   DOG	DOE BECONTAIL & DECON.   E1	DOE BECONTAIL & DECOM.   E1	DOG DECONATION AND A DECOM.  DOG REFELD DECOM.  DOG REFELD DISPOSAL  COST OF OIL  TOTAL OTHER  TOTAL ACCOUNT 519  SEQ STEAM EXPENSES  LABOR  TOTAL ACCOUNT 520  STEAM EXPENSES  LABOR  TOTAL ACCOUNT 520  SEQ SELECTRIC EXPENSES  LABOR  TOTAL ACCOUNT 520  SEQ MISCELLAMEOUS  LABOR  WOULF CREEK DECOMMISSIONING - MO  WOULF CREEK DECOMMISSIONING - KS  WOULF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK OUTAGE AMORTIZATION - MO	42.4784%	•	2,521,586	29,707,630	12,619,333	0	12,619,333
DOCK REFUND   TOOK NOW   T.5544   T.5454   T.5	NOCE REEN UND CREEK OLIVE	NOTE REFUND   100 KS   100 0000%   75.544   (75.544)   0	DOE REFUND  NUCLEAR FUEL-DISPOSAL  COST OF OIL  TOTAL OTHER  TOTAL ACCOUNT \$18  520 STEAM RYPENSES  LABOR  OTHER  TOTAL ACCOUNT \$20  521 STEAM RYPENSES  LABOR  OTHER  TOTAL ACCOUNT \$20  523 ELECTRIC EXPENSES  LABOR  OTHER  TOTAL ACCOUNT \$20  524 MISCELLANEOUS  LABOR  OTHER  TOTAL ACCOUNT \$23  S24 MISCELLANEOUS  LABOR  WOLF CREEK DECOMMISSIONING · NO  WOLF CREEK DECOMMISSIONING · KS  WOLF CREEK OUTAGE AMORTIZATION · MO  WOLF CREEK OUTAGE AMORTIZATION · MO	42.4784%	0	0	0	0	0	0
NOCLE RELECTION CONTING   NOCLE RELECTION	VOCERER PLEIL-DISPOSAL   E1	VOCERRE PUEL-DISPOSAL   E1	ONOCLEAR FUEL-DISPOSAL COST OF OIL TOTAL OTHER TOTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 529 520 STEAM EXPENSES LABOR TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT 520 624 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT 520 625 LABOR TOTAL ACCOUNT 520 624 MISCELLANEOUS LABOR WOLF GREEK DECOMMISSIONING - NO WOLF GREEK DECOMMISSIONING - KS WOLF GREEK OUTAGE AMORTIZATION - MO WOLF GREEK OUTAGE AMORTIZATION - MO	100.0000%		(75,544)	0	0	0	0
TOTAL OTHER	TOTAL CACOUNT 518  1 TOTAL ACCOUNT 518  1 TOTAL ACCOUNT 518  2 TOTAL ACCOUNT 519  2 TOTAL ACCOUNT 520  3 TOTAL ACCOUNT 520  4 456377%  4 456377%  4 456377%  4 456377%  5 TOTAL 520  5 TO	TOTAL OFFICE   CAST NOT CONTINUE	COSI LOT UNIT TOTAL OTHER TOTAL OTHER TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT 520 S24 MISCELLANGOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KG WOLF CREEK DECOMMISSIONING - KG WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	42.4784%		4,200,798)	0	0	0	0
TOTAL COTHER   TOTAL ACCOUNT 509   Total ACCOUNT	TOTAL ACCOUNT 518	TOTAL ACCOUNT 518	1 UTAL O'T BERY 1 OTAL ACCOUNT 518 519 COOLANTS AND WATER LABOR OTHER 1 OTAL ACCOUNT 519 520 STEAM EXPENSES OTHER 1 OTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR OTHER 1 TOTAL ACCOUNT 523 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - NO WOLF CREEK OFFORMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	42.4784%		(49,219)	0	0	0	0
Fig. 20	CONTRICT NOT NOT NOT NOT NOT NOT NOT NOT NOT NO	COLUMNIC STIRE	519 COCLANTS AND WATER LABOR OTHER TOTAL ACCOUNT 519 520 STEAM RYPENSES LABOR OTHER TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT 523 S24 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO			8,196,025	29,707,630	12,619,333	0	12,619,333
1972   1972	1,633,841   1,633,841   1,632,693   161,246   1,633,841   1,631,144   1,631,	1,452,593   191,249   1633,941   1632,693   191,249   1633,941   1645,877%   1,452,693   191,249   1,533,941   1,504,045   1,504,045   1,504,045   1,504,045   1,504,045   1,504,045   1,508,246   1,504,045   1,504,045   1,504,045   1,504,045   1,504,045   1,504,045   1,048,045   1	13 COLONIA SAND WALEN LABOR 10 THER 10 THER 10 THER 10 THER 11 TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR 10 THER 1			8,196,025	29,707,630	12,619,333	0	12,619,333
TOTAL ACCOUNT 519	TOTAL ACCOUNT 519	TOTAL ACCOUNT 519	OTHER TOTAL ACCOUNT 519 S20 STEAM EXPENSES LABOR TOTAL ACCOUNT 520 OTHER TOTAL ACCOUNT 523 LABOR TOTHER TOTAL ACCOUNT 523 S24 MISCELLAWOUS LABOR WOULF CREEK DECOMMISSIONING - MO WOULF CREEK DECOMMISSIONING - KS WOULF CREEK DECOMMISSIONING - KS WOULF CREEK DECOMMISSIONING - KS WOULF CREEK OUTAGE AMORTIZATION - MO WOULF CREEK OUTAGE AMORTIZATION - MO	100 LT	000	0,0		4	•	
TOTAL ACCOUNT 519   TOTAL ACCOUNT 520   TOTAL 520	TOTAL ACCOUNT 519   TOTAL ACCOUNT 520   TOTAL ACCOUNT 523   TOTA	TOTAL ACCOUNT 519   TOTAL ACCOUNT 520   TOTAL 520   TOTA	TOTAL ACCOUNT 519 520 STEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 523 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING · MO WOLF CREEK OFFOOMMISSIONING · KS WOLF CREEK OUTAGE AMORTIZATION · MO WOLF CREEK OUTAGE AMORTIZATION · MO	45.637 7%	1,452,593	181,248	1,633,841	745,648	0 (	745,648
TOTAL ACCOUNT STS   TOTA	STEAM EXPENSES   10 Mark ACCOUNT 319   181/248   1,2289.386   1,	50         TTAM EXCOUNT 319         2,108,138         181,248         2,289,386         1           COTHER         LABOR         D1         45,6377%         7,543,086         941,195         8484,291         3           OTHER         TOTAL ACCOUNT 520         D1         45,6377%         1,910,194         0         1,910,194         1,910,194         0         0         0,911,195         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0         1,910,194         0	520 TEAM EXPENSES LABOR OTHER TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 ANISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%	655,545	<b>3</b>	655,545	299,176	0	299,176
Colore	Control	Colore   C	523 TURON CATALON CONTROL CONT		2,108,138	181,248	2,289,386	1,044,824	0	1,044,824
TOTAL ACCOUNT 520	OTHER  TOTAL ACCOUNT 520  OTHER  OTHER  TOTAL ACCOUNT 523  S24  MSCELLAMEOUS  S24  MSCELLAMEOUS  S24  MSCELLAMEOUS  VOLE CREEK DECOMMISSIONING - MO  TOTAL ACCOUNT 523  TOTAL ACCOUNT 523  S24  MSCELLAMEOUS  VOLE CREEK DECOMMISSIONING - MO  TOTAL ACCOUNT 523  TOTAL ACCOUNT 523  S24  MSCELLAMEOUS  VOLE CREEK DECOMMISSIONING - MO  TOTAL ACCOUNT 523  TOTAL ACCO	OTHER TOTAL ACCOUNT 520 TOTAL ACCOUNT 523 TOTAL 523	OTHER TOTAL ACCOUNT 520 623 ELECTRIC EXPENSES LEGORIC EXPENSES LEGORIC EXPENSES OTHER OTHER TOTAL ACCOUNT 523 524 MISCELLANEOUS WOULF CREEK DECOMMISSIONING - MO WOULF CREEK DECOMMISSIONING - KS WOULF CREEK DECOMMISSIONING - KS WOULF CREEK OUTAGE AMORTIZATION - MO WOULF CREEK OUTAGE AMORTIZATION - MO	VE C0770	900 643 4	100	404 004	000 040 0	c	000 010 0
TOTAL ACCOUNT 520  TOTAL ACCOUNT 520  TOTAL ACCOUNT 520  TOTAL ACCOUNT 520  ELECTRIC EXPENSES  LABOR  LABOR  D1 45.6377% (25.095) 941.195 10,394,485 4,743,607 0 4,743,607 0 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 4,743,607 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL ACCOLNT 520	TOTAL ACCOLUNT 520 523 ELECTRIC EXPENSES 1.20 LAGOR 1.2	TOTAL ACCOUNT 620 523 ELECTRIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO	45.05/7/6	7,043,096	<u>5</u>	8,484,291	3,872,038	<b>&gt;</b> (	3,8/2,038
Colored Colo	Control   Cont	Colorest Carrier Car	623 LEGURIC EXPENSES LABOR OTHER TOTAL ACCOUNT 523 S24 MISCELLANBOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	45,6577.76	1,910,194	0 10	50.016,	60/1/89	<b>o</b> •	89/1/8
Care of the Care	Labora   L	Colored Research	LABOR  OTHER  OTHER  TOTAL ACCOUNT 523  S24 MISCELLANEOUS  LABOR  WOLF CREEK DECOMMISSIONING - MO  WOLF CREEK DECOMMISSIONING - FERC  WOLF CREEK OUTAGE AMORTIZATION - MO  WOLF CREEK OUTAGE AMORTIZATION - MO		8,453,290	941,195	10,394,485	4,743,807	0	4,743,807
CTHER   CTHE	OTHER	Check   Chec	OTHER TOTAL ACCOUNT 523 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	200 17	070	000			•	
TOTHER  TOTHER	TOTAL ACCOUNT 523  TOTAL	TOTAL ACCOUNT 523  TOTAL ACCOUNT 523  S24 MISCELLANEOUS  LABOR  LABOR  WOULF CREEK DECOMMISSIONING - MO  TOTAL ACCOUNT 623  S24 MISCELLANEOUS  LABOR  WOULF CREEK DECOMMISSIONING - MO  TOTAL ACCOUNT 623  TOTAL	TOTAL ACCOUNT \$23 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OFFOMMISSIONING - FERC WOLF CREEK OUTAGE AMORTIZATION - MO	45.63779	040,218	6,00,00	945,057	505,154	> 0	431,303
524 MISCELLANCOUN 523  524 MISCELLANCOUN 523  524 MISCELLANCOUN 523  524 MISCELLANCOUN 523  525 MISCELLANCOUN 523  526 MISCELLANCOUN 523  527 MISCELLANCOUN 523  527 MISCELLANCOUN 523  WOLF CREEK DECOMMISSIONING - MO  100 M	524 MISCELARCOUN 523 524 MISCELARCOUS 524 MISCELARCOUS LABOR LABOR WOLF CREEK DECOMMISSIONING - MO 100 MO 0.0000% 1.281.284 (170,163) 1,111,101 WOLF CREEK DECOMMISSIONING - FERC 100 WS 1.00000% 2.382.460 (356.230) 2.006.230 2.300.240 WOLF CREEK DECOMMISSIONING - FERC 100 WS 1.00000% 2.382.460 (356.230) 2.006.230 2.006.230 WOLF CREEK OUTAGE AMORTIZATION - MO 100 MO 0.0000% 7,974 87,716 95,690 OTHER 07.000 MISSIONING - FERC 100 WS 1.00000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.0000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.20000% 7,508.246 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.200.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.20000 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.20000 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.240 3.300.000 3.20000% 7,508.246 3.300.000 3.20000% 7,508.246 3.3	STATEST   STAT	101AL ACCOUNT 923 524 MISCELLANEOUS LABOR WOLF CREEK DECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK DECOMMISSIONING - FERC WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%	(25,095)	<b>.</b>	(55,095)	(11,453)	0	(11,453
Action	D1	MISCELLANEOUS   D1	MISCELLANEOUS  LABOR  UAGO  WOLF CREEK DECOMMISSIONING - MO  WOLF CREEK DECOMMISSIONING - KS  WOLF CREEK DECOMMISSIONING - FERC  WOLF CREEK OUTAGE AMORTIZATION - MO		815,123	104,839	919,962	419,850	0	419,850
CAREK DECOMMISSIONING - MO	UNOLF CREEK DECOMMISSIONING - MO 100 MO 100 MO 100 MO 100 MO 1281.284 (170.153) 1111101 MOLF CREEK DECOMMISSIONING - KS 100 KS 100.0000% 2.392.460 (366.230) 2.036.230 (306.230) WOLF CREEK OLTAGE AMORTIZATION D1 45.6377% 3.700.099 405.804 4.105.812 WOLF CREEK OUTAGE AMORTIZATION MO 100 MO 0.0000% 7.974 87.716 95.690 OTHER D1 45.6377% 7.508.246 0 7.508.246	VOLF CREEK DECOMMISSIONING - MO	WOLF CREEK OECOMMISSIONING - MO WOLF CREEK DECOMMISSIONING - KS WOLF CREEK OECOMMISSIONING - FERC WOLF CREEK OUTAGE AMORTIZATION - MO			:	:			
WOLF CREEK DECOMMISSIONING - MO         100 MO         0,0000%         1,281,284         (170,163)         1,111,101         0         0         0           WOLF CREEK DECOMMISSIONING - KS         100 MS         100 0000%         2,392,460         (356,230)         2,036,230         2,036,230         0         0           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0,0000%         2,392,460         (356,230)         2,036,230         0         0         0           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0,0000%         2,370,009         405,804         4,105,812         1,873,800         0         0           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,374         87,716         95,690         0         0         0           OTHER         D1         45,6377%         7,508,246         0         7,508,246         3,426,583         0	WOLF CREEK DECOMMISSIONING - MO         100 MO         0.0000%         1.281.264         (170.163)         1.111.101           WOLF CREEK DECOMMISSIONING - FERC         100 KS         100.0000%         2.392.460         (356.230)         2.036.230           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0.0000%         2.392.460         (356.230)         2.036.230           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7.5974         87.716         95.690           OTHER         D1         45.6377%         7.508.246         0         7.508.246	WOLF CREEK DECOMMISSIONING - MO         100 MO         0.0000%         1.281.264         (170.163)         1.111.101           WOLF CREEK DECOMMISSIONING - KS         100 MS         100 0000%         2.982.460         (3:66.230)         2.036.230           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0.0000%         2.873.2         12.021         38.783           WOLF CREEK OUTAGE AMORTIZATION         D1         45.6377%         3.700,009         405.804         4,105.812           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7,974         87,716         95,690           OTHER         D1         45.6377%         7,508.246         0         7,508.246	WOLF CREEK DECOMMISSIONING : MO WOLF CREEK DECOMMISSIONING : KG WOLF CREEK OLTAGE AMORTIZATION WOLF CREEK OLTAGE AMORTIZATION - MO	45.6377%	10,787,679	1,346,040	12,133,719	5,537,554	0	5,537,554
WOLF CREEK DECOMMISSIONING - KS         100 KS         100 0000%         2,932,460         (356,230)         2,036,230         2,036,230         0           WOLF CREEK DECOMMISSIONING - FRC         100 WS         0,0000%         2,6732         12,021         38,733         0         0         0           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,974         87,716         96,680         0         0           OTHER         D1         45,6377%         7,508,246         0,7508,246         3,426,583         0	WOLF CREEK DECOMMISSIONING - KS         100 KS         100 0000%         2.382.460         (356.230)         2.036.230           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0.0000%         2.86.732         12.021         38.753           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7.974         87.716         95.690           WOLF CREEK CUTAGE AMORTIZATION - MO         100 MO         0.0000%         7.974         87.716         95.690           OTHER         D1         45.6377%         7.508.246         0         7.508.246	WOLF CREEK DECOMMISSIONING - KS         100 KS         100 0000%         2.382.460         (366.230)         2.036.230           WOLF CREEK DECOMMISSIONING - FERC         100 WS         0.0000%         2.96.732         112.021         38,733           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7.974         87,716         95,690           OTHER         D1         45,6377%         7,508,246         0         7,508,246	WOLF CREEK DECOMMISSIONING - KS WOLF CREEK DECOMMISSIONING - FERC WOLF CREEK OUTAGE AMORTIZATION - MO WOLF CREEK OUTAGE AMORTIZATION - MO	0.0000%	1,281,264	(170,163)	1,111,101	0	0	0
WOLF CREEK DECOMMISSIONING - FERC         100 WS         0,0000%         26,732         12,021         39,753         0	WOLF CREEK DECOMMISSIONING - FERC         100 WS         0.0000%         26.732         12.021         38.753           WOLF CREEK OUTAGE AMORTIZATION         D1         46.6377%         3.700,009         405,804         4,105,812           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7,574         87,716         95,680           OTHER         D1         48.6377%         7,508,246         0         7,508,246	WOLF CREEK DECOMMISSIONING - FERC         100 WS         0,0000%         26,732         12,021         38,753           WOLF CREEK OUTAGE AMORTIZATION - MO         D1         46,6377%         3,700,009         405,804         4,105,812           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,974         87,716         95,690           OTHER         D1         45,6377%         7,508,246         0         7,508,246	WOLF CREEK DECOMMISSIONING - FERC WOLF CREEK OUTAGE AMORTIZATION - MO	100:0000%	2,392,460	(356,230)	2,036,230	2,036,230	0	2,036,230
WOLF CREEK OUTAGE AMORTIZATION         D1         45.6377%         3.700,009         405,804         4,105,812         1,873,800         0           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7,374         87,716         95,690         0         0           OTHER         D1         45,6377%         7,508,246         0         7,508,246         3,426,583         0	WOLF CREEK OUTAGE AMORTIZATION         D1         45.6377%         3.700,009         405,804         4,105,812           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7,974         87,716         95,690           OTHER         D1         45.6377%         7,508,246         0         7,508,246	WOLF CREEK OUTAGE AMORTIZATION - MO         D1         45.6377%         3,700,009         405,804         4,105,812           WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0.0000%         7,974         87,716         95,690           OTHER         D1         45.6377%         7,508,246         0         7,508,246	WOLF CREEK OUTAGE AMORTIZATION WOLF CREEK OUTAGE AMORTIZATION - MO	0.0000%	26,732	12,021	38,753	0	0	0
WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,974         87,716         95,690         0         0           OTHER         D1         45,6377%         7,508,246         0         7,508,246         3,426,583         0	WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,974         87,716         95,690           OTHER         D1         48,6377%         7,508,246         0         7,508,246	WOLF CREEK OUTAGE AMORTIZATION - MO         100 MO         0,0000%         7,974         87,716         95,690           OTHER         D1         45,6317%         7,508,246         0         7,508,246	WOLF CREEK OUTAGE AMORTIZATION - MO	45.6377%	3,700,009	405,804	4,105,812	1,873,800	0	1,873,800
OTHER D1 45.6377% 7,508,246 0 7,508,246 3,426,593 0	OTHER D1 45.6377% 7.508.246 0 7.508.246	OTHER D1 45.6377% 7,508,246 0 7,508,246		0.0000%	7,974	87,716	95,690	0	0	0
OTHER D1 45.6377% 7,508,246 0 7,508,246 3,426,593 0	OTHER D1 45,6377% 7,508,246 0 7,508,246	OTHER D1 45.6377% 7,508,246 0 7,508,246	the state of the s							
OTHER D1 45.6377% 7,508,246 0 7,508,246 3,426,593 0	OTHER D1 45.6377% 7.508.246 0 7.508.246	OTHER D1 45.6377% 7,508,246 0 7,508,246								
			OTHER	45.6377%	7,508,246	P	7,508,246	3,426,593	o	3,426,593

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Mathematical Part   Math	KANSAS CITY POWER & LIGHT CO. KANSAS REVENUE REQUIREMENT SCHEDULE 4 - ALLOCATION OF OPE SEP2009 TEST YEAR INCL KNOWN	E 4 - AL	SCREDULE 4** ALLOCATION OF OPERATION & MAIN LEAANCE EXPENSE SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010								
TOTAL COCONY SECURITY   TOTA	NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
101-168   101-168   101   45.5774   101   45.5774   101	4-123		LABOR	70	45.6377%	0	C	C	c		c
TOTAL CHERATION   TOTAL CHER	124		OTHER	70	45.6377%	0	0	0	0	0	0
TOTAL CENTRALING   20   SATURDAY   TOTAL CENTRALI	125		TOTAL ACCOUNT 525			0	0	0	0	0	0
MANTENANCO PATRICINES   1987728   1988728	126		TOTAL OPERATION			65,911,708	11,341,460	77,253,168	35,136,522	0	35,136,522
State   Colored February   Col	/21										
Chief   Chie	97.0	500	MAINTENANCE CHOEDVISION AND ENCORNEGING								
TOTAL ACCOUNTS   TOTA	3 6	970	COLENAISON AND ENGINEERING	ā	45 60779	107 001 0				•	
TOTAL ACCOUNTS OF STREAM   TOTAL ACCOUNTS OF S	3 5		CABO	5 2	45.537.7%	2,709,465	338,075	3,047,540	1,390,828	0	1,390,828
Colored Colores   Colore	5 8		TOTAL ACCOUNT 639	ā	43.037776	1,969,732		1,969,732	898,941	0	898,941
1,000	3 5	529	MAINTENANCE OF STRUCTURES			4,679,197	338,075	5,017,272	2,289,769	0	2,289,769
TOTAL ACCOUNT SEPECTOR PLANT   1866 FFF	3 5	}	LABOR	5	45 6377%	1 577 978	106.803	1 774 871	810.011	c	40.040
TOTAL COLONIT SQN   TABLES	35		OTHER	. 5	45.6377%	308.517	October 1	308.517	140,800	0 0	140.800
State   Colored Reactors   Col	36		TOTAL ACCOUNT 529			1,886,495	196,893	2,083,388	950,811	0	950,811
MOLE OPERIOR AMORPIZATION   DI	37	230	MAINTENANCE OF REACTOR PLANT								
VOLT-CREEK COLVAGE MARCHIZATION   DI	88		LABOR	01	45.6377%	1,567,057	195,531	1,762,588	804,405	0	804,405
VALACOLATE AMORTIZATION - NO   100 NO   18,202   200,224   2,04,203   3,04,120   0   0   0   0   0   0   0   0   0	g :		WOLF CREEK OUTAGE AMORTIZATION	ā	45.6377%	8,445,820	2,131,070	10,576,890	4,827,052	0	4,827,052
TOTAL ACCOUNT 50   TOTAL ACCOU	g ;		WOLF CREEK OUTAGE AMORTIZATION - MO	100 MO	0.0000%	18,202	200,224	218,426	0	0	0
MANTENANCE OF RECTRIC PLANT   1,528,336   178,212   12,803,311   5,541,390   0   5   1	= 5		TOTAL ACCOUNT 630	5	45.6377%	(197,573)	0	(197,573)	(90,168)	0	(90,168)
VADOR   VADO	¥ £	53	MAINTENANCE OF FLECTRIC PLANT			9,833,506	2,526,825	12,360,331	5,541,290	0	5,541,290
OTHER PARKER PARKER PARKER   1707AL ACCOUNT 541   1707AL ACCOUNT 541   1707AL ACCOUNT 541   1707AL ACCOUNT 542   1707AL ACCOUNT 544	1 4	;	LABOR	70	45 6377%	1 428 338	178 222	1.606.560	733 408	c	732 400
The column col	45		OTHER	5	45.6377%	857.744	0	857.744	391.455	9 6	391.455
MAINTENANCE OF MISC NUICLEAR PLANT   D1 456377%   578 022   122 024   1100 0599   602 024   1700 0599   1700 059	9		TOTAL ACCOUNT 531			2,286,082	178,222	2,464,304	1,124,652	• •	1.124.652
TOTAL MAINTENANCE   D1	4	223	MAINTENANCE OF MISC NUCLEAR PLANT								
TOTAL ACCOLUNT 552	<u> </u>		LABOR	2 5	45.6377%	978,025	122,034	1,100,059	502,042	0	502,042
TOTAL MAINTENANCE   TOTAL MAINTENANCE   TOTAL MAINTENANCE	2 5		TOTAL ACCOUNT 632	5	45.6577%	0.83,830	0	1,269,896	206,876	o ·	579,552
TOTAL NUCLEAR POWER EXPENSES   86,844,909   14,703,606   10,1546,417   46,124,639   0 446	2.5		TOTAL MAINTENANCE			20,933,201	3,362,049	24.295.250	10.988.116	-	10.988.116
TOTAL NUCLEAR POWER EXPRESS    Total Nuclear Power Repress    Total Nuclear Power Generation Expenses    Tota	25								· · · · · · · · · · · · · · · · · · ·	•	
646         SUPERVISON AND ENGINEERING         D1         45.6377%         904.119         105.347         1,009.466         460.697         0           546         SUPERVISON AND ENGINEERING         D1         45.6377%         904.119         105.347         1,009.466         460.697         0           1 LABOR         TOTAL ACCOUNT 546         E1         42.4764%         14.665.366         105.347         1,713.882         782,183         0           547         FUEL HANDLING & OTHER         E1         42.4764%         14.962.364         (9.986.429)         407.395         2,112.449         0           6AS         FUEL HANDLING & OTHER         E1         42.4764%         14.962.364         (9.986.429)         40.733         157.12.499         0         0           1 CASH         FUEL HANDLING & OTHER         E1         42.4764%         139.715         17.43.895         0         0         0         0           1 CASH         CASH         1.00000%         1.2485.68         1.248.686         6.578.666         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	82		TOTAL NUCLEAR POWER EXPENSES			86,844,909	14,703,508	101,548,417	46,124,638	0	46,124,638
OTHER POWER GENERATION EXPENSE  OTHER POWER CONT 546  SUPERATION  OTHER POWER CENTER TO ALTO ALTO ALTO ALTO ALTO ALTO ALTO A	Z.										
546         CUPENVISION AND ENCINEERING         D1         45.6377%         904.119         105.347         1,009.466         46.697         0           LABOR         LABOR         1,005.905         1,05.347         1,713.82         32,1466         0           TOTAL ACCOUNT 546         1,005.905         1,05.347         1,713.82         32,1466         0           S47         1,008.005         1,05.347         1,713.82         32,1466         0           S47         1,008.00         1,008.005         1,4362.964         (958.404)         0	សូម		OTHER POWER GENERATION EXPENSE								
LABOR   LABO	2 12	546	SLIPERVISION AND ENGINEERING								
OTHER TOTAL ACCOUNT 546  FILE COLL COLL COLL COLL COLL COLL COLL CO		?	LABOR	5	45.6377%	904 119	105 347	1 000 466	460.607	c	460.607
TOTAL ACCOUNT 546  TOTAL ACCOUNT 546  TOTAL ACCOUNT 546  SAN EUEL HANDLING & OTHER  TOTAL ACCOUNT 547  TOTAL ACCOUNT 548  TOTAL ACCOUNT 548  TOTAL ACCOUNT 548  SAN GENERATION EXPENSES  TOTAL ACCOUNT 548  TOTAL ACCOUNT 548  SAN GENERATION EXPENSES  TOTAL ACCOUNT 548  SAN GENERATION EXPENSES  TOTAL ACCOUNT 548  TOTAL ACCOUNT 548  MISC OTHER  TOTAL ACCOUNT 548  MISC OTHER  TOTAL ACCOUNT 548  MISC OTHER  TOTAL ACCOUNT 548  MISC OTHER PWR GENE EY  LABOR  LABOR  LABOR  LABOR  TOTAL ACCOUNT 548  MISC OTHER PWR GENE EY  LABOR  LA	ø.		OTHER	5 6	45.6377%	704.386	, C	704.386	321 466	o c	321.466
FUEL HANDLING & OTHER  FILE HANDLING & OTHER PWG 667 FG 00 00 00 00 00 00 00 00 00 00 00 00 00	8		TOTAL ACCOUNT 546			1,608,505	105,347	1,713,852	782,163	0	782.163
OIL	<del></del>	74	FUEL								
GAS         GAS         E1         424784%         14,862,364         (9,988,429)         4,973,935         2,112,849         0         2,24,688         0         2,24,588         0         0         2,24,588         0 <th< td=""><td>22</td><td></td><td>OIL</td><td>Ē</td><td>42.4784%</td><td>958,404</td><td>(958,404)</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	22		OIL	Ē	42.4784%	958,404	(958,404)	0	0	0	0
THE HANDLING & OTHER   E1   424784%   139,715   17,433   157,148   66,754   0   0   0   0   0   0   0   0   0	53		GAS	Ξ	42.4784%	14,962,364	(9,988,429)	4,973,935	2,112,849	0	2,112,849
Head	<b>X</b> !		FUEL HANDLING & OTHER								
HEDGING  HED	9		LABOR	<u>Б</u>	42.4784%	139,715	17,433	157,148	66,754	0	66,754
TOTAL ACCOUNT 547   TOTAL ACCOUNT 547   TOTAL ACCOUNT 549   197,875   84,096   0   22,03,700	ıcı		HEDGING	100 MO	0.0000%	1,249,568	0	1,249,568	0	0	0
548 GENERATION EXPENSES  548 CHIAOMA SASSISTING  549 CHIAOMA SASSISTING  LABOR	> 9		DITTER TOTAL ACCOUNT 643	Ē,	42.4784%	272,134	(74,159)	197,975	84,096	0	84,096
A	g g	548	GENERATION EXPENSES			17,582,185	(11,003,559)	6,578,626	2,263,700	0	2,263,700
OTHER OTHER OTHER OTHER TOTAL ACCOUNT 548 MISCOLAR 549 MI	2 0	2	LABOR	5	45 6377%	924 694	100 141	1 033 835	471 810	c	471 010
TOTAL ACCOUNT 548  TOTAL ACCOUNT 548  MISC OTHER PWR GEN EXP  LABOR  UABOR  OTHER  OTHER  TOTAL ACCOUNT 549  MISC OTHER PWR GEN EXP  LABOR  OTHER  TOTAL ACCOUNT 549  TOTAL ACCOUNT 549  TOTAL ACCOUNT 549  S50 RENTS  D1 45.6377%  O 0 0 0 0 0 0	Ξ		OTHER	5 6	45.6377%	249,425	0	249.425	113.832	o c	113.832
549     MISC OTHER PWR GEN EXP     D1     45.6377%     26.544     3.312     28.856     13.625     0       LABOR     D1     45.6377%     7.651,429     (7.500,000)     151,429     69,109     0       TOTH ACCOUNT 549     7.677,973     (7.496,688)     181,285     82,734     0       550     RENTS     D1     45.6377%     0     0     0     0     0	2		TOTAL ACCOUNT 548			1,174,119	109,141	1,283,260	585,651	0	585.651
LABOR DATE TO THER D1 45.6377% 26.544 3,312 29.856 13.625 0 0 THER D1 45.6377% 7.651,429 (7.500,000) 151,429 88,109 0 TOTAL ACCOUNT 549 550 RENTS LABOR D1 45.6377% 0 0 0 0 0 0	2	549	MISC OTHER PWR GEN EXP							•	
OTHER D1 45.6377% 7,650,000) 151,429 69,109 0 TOTAL ACCOUNT 549 69,109 0 S50 RENTS LABOR D1 45,6377% 0 0 0 0 0 0	4		LABOR	5	45.6377%	26,544	3,312	29,856	13,625	0	13,625
TOTAL ACCOUNT 549 7,677,973 (7,496,686) 181,285 82,734 0 550 RENTS LABOR D1 45,6377% 0 0 0 0 0 0 0	ξ,		OTHER	5	45.6377%	7,651,429	(7,500,000)	151,429	69,109	Q	69,109
550 RENTS  LABOR D1 45.6377% 0 0 0 0 0 0	9		TOTAL ACCOUNT 549			7,677,973	(7,496,688)	181,285	82,734	0	82,734
	_	220	RENTS								
	φ :		LABOR	7	45.6377%	0	0	0	0	0	0

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

1001A, COCOUNTES   1001A, COCO	TOTAL OPERATION   SECURITY   CASCADIN FOR   CASCA	NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
MATTER	MANITEMANCE	180		TOTAL ACCOUNT 550			0	0	0	0		,
NAMINONE CONTROL NAME   NAMI	MANITEMANCE CONTINUE MANITEM	<u> </u>		CIAL OF ENATION			28,042,782	(16,265,739)	9,757,023	3,714,248		3,714,2
Color   Colo	MAINTENANCE OF STRUCTURES   DIT	æ 3	ŭ	MAINTENANCE CLIDED VISION AND ENCINCEDING								
Colored Colo	TOTAL COCONTIST   TOTAL COCO	5 4	3	SOPERVISION AND ENGINEERING	2	AE 62770	150.21	946	14 000	200	c	Š
MANTENARISE OF STREETURES   1,546,830   1,546,830   1,446,830	TOTAL ACCOUNT 1911   TOTAL A	3 2		CTHER	5 2	45.0377%	40,074	64.'c	01,020	150,52	•	23,62
Second Color Processes   Second Color Proces	Maintenance	3 6		TOTAL ACCOUNT SEA	5	40.0377.78	040,040	0 9	040,464,1	982,074	<b>&gt;</b> (	0,280
Difference   Dif	Mail	3 8	6553	MAINTENANCE OF STRUCKINGS			*1.0+0,0+0;1	0,749	1,046,363	(02)/50/	•	,'en/
OTTOLAL COLONING STATES   OTTOLAL COLONING	OTHER POWER SEPECTHIC EQUIP   OTHER POWER SEPECTH SECRETARY SECR	9 9	Š	ABOR ABOR OF STREET	ĕ	VEC 2310	27 665	1007	200	200	•	9
TOTAL COLONY ESC   TOTAL COLON	CHANCH COLOUN EAST   CHANCH COLOUN EAST   CHANCH CALL CALL CALL CALL CALL CALL CALL CA	3 8		OTHER	5 2	45.637.7%	20,702	, too, t	44,449	19,261	0	2,61
Comparison   Com	CHAPTER   CHAP	3 5		TOTAL ACCOUNT 563	5	40.00	00,950	0 60 4	35,930	070'07	> 0	0,07
CHECK   CHEC	CHERN   CHER	5 8	553	CONTRACTING AND REPORTED FOLDS			93,492	4,08/	6/1,86	44,807	<b>3</b>	44 50
CTIVEL COLNET SCOT   CTIVELY   CTI	OTTAL MAINTENANCE   OTTAL ACCOUNT SSS   OTTAL ACCOUNT SSS   OTTAL OTTAL ACCOUNT SSS   OTTAL ACCOUNT SSS   OTTAL ACCOUNT SSS   OTTAL ACCOUNT SSS   OTTAL OTTAL ACCOUNT SSS   OTTAL OTTAL ACCOUNT SSS	1 6	3	I ABOR	8	AE 63770	376 993	45.503	420.046	900 004	c	2
TOTAL ACCOUNT USAN   TOTAL PRODUCTION DEPENTIONS   TOTAL ACCOUNT USAN   TOTAL PRODUCTION DEPENTIONS   TOTAL PRODUCT	TOTAL ACCOUNT ISSS   TOTAL ACCOUNT ISSS  TOT	8 8		CITIER	5 6	45.6377%	419 116	(11,000)	420,316	183.050	> <	192,0
See   MITCE CPAIREC POINER PAPER GEN PLT   D1		. 4		TOTAL ACCOUNT 653	Š	9/ 100.01	707 230	34.609	911,110	103,000	> 0	103,0
Colora   C	1,000   1,00	3 8	7.27	MICE OF MISC OTHER DIVID CENTER			800'101	04,093	250,220	/e1/e/e	>	3/0/5
CTICHE   COUNTY SALE   CTICHE   CTICH	TOTAL MAINTENANCE   TOTA	2 6	3	IN CE OF MISO OTHER PWA GEN FLI	č	701111111111111111111111111111111111111	0		007.77		•	1
TOTAL MAINTENANCE   TOTAL COUNTEST   TOTAL COUNT	TOTAL CANCOUNT SAT   TOTAL PRODUCTION EXPENSES   TOTAL CANCOUNT SAT   TOTAL PRODUCTION EXPENSES   TOTAL PRODUCTION EXPENSES   TOTAL PRODUCTION EXPENSES   TOTAL CANCOUNT SAT	6 6		NOTHER DITHER	5 &	40.037.7%	006.6	2 <b>42</b> ,1	261,11	901,6	٥,	r,o.
TOTAL MANTENANCE    TOTAL CHIER POWER GENERATION EXPENSES   1,240,378   1,240,378   1,140,838   1,14	TOTAL DAMPICAL MATERIANGE    TOTAL CHINER POWER GENERATION EXPENSES    1,246,396   1,246,396   1,246,396   1,446,386   1,446	8 8		TOTAL ACCOUNT SEA	5	40.0377%	22,000	0 0	22,000	040,01	۰,	9,5
TOTAL CHIEF POWER GENERATION EXPENSES   1,245,259   1,245,759   1,146,628   1,146,638	TOTAL OTHER POWER REPRETION EXPENSES   TOTAL OTHER POWER REPRETIONS EXPENSES   TOTAL ACCOUNT 555   TOTAL ACCOUNT 555   TOTAL OTHER POWER RUPPLY EXPENSES   TOTAL ACCOUNT 555   TOTAL ACCOUNT 557   TOTAL ACC	20 00		TOTAL MAINTENANCE			31,950	242,1	33,192	15,148	9 6	15,1
TOTAL OTHER POWER GENERATION EXPENSES   TOTAL OTHER POWER GENERATION EXPENSES   TOTAL OTHER POWER SUPPLY EXPENSES   TOTAL ACCOUNT 555   TOTAL AC	TOTAL CHER POWER GENERATION EXPENSES   20.496,177   (16.239,389)   1,236,789   4,856,685   4,856,685   1,246,789	3 5					£,435,383	1 / C '04	7,493,700	1,140,636	>	1,140,8
OTHER POWER SUPPLY EXPENSES   1734/211   4,715,721   2,152,148   1,000	State   Stat	2 2		TOTAL OTHER POWER GENERATION EXPENSES			30 496 177	(48 230 308)	12 255 780	4 065 006	c	4 055 0
PHICHASEP POWER SIDE IN PARENSES   1898 689   1897 1144   14715721   12152148   9   9   9   9   9   9   9   9   9	PARCACOUNT 557   PARC	83					1000	(200,200,0)	2010012	onotonoti	>	o'roo't
Second Relationship	656         PURCAMED POWER         DIACAMED POWER         DIACAMED POWER         DIACAMED POWER         CA1967M         66.677.779         (30,456.76)         38.300.672         15.296.823         16.206.823	9		OTHER POWER SUPPLY EXPENSES								
Public Not	Packanic CAPACITY   D1	90	555	PURCHASED POWER								
TOTAL ACCOUNT 555   SYSTEM CONTROL & LOAD DISPATCH   TOTAL ACCOUNT 555   TOTAL ACCOUNT 557   TOTAL ACCOU	FUNDAL ACCOUNT 565   FUNDAL 565   FUN	90		DEMAND(CAPACITY)	5	45.6377%	8,586,835	(3,871,114)	4,715,721	2,152,148	0	2,152,1
TOTAL ACCOUNT 555   TOTA	TOTAL ACCOUNT 555   TOTAL 555   TOTA	20		ENERGY	ш	42.4784%	68,737,379	(30,436,706)	38,300,672	16,269,523	0	16,269,523
556         SIYSTEM CONTROL & LOAD DISPATCH         D1         446 5377%         1,678 873         210,493         1,889 366         862,264         0           OTHER         OTHER         D1         445 5377%         33,061         10,800         34,4861         167,387         0           OTHER         TOTHER ROCOUNT 566         D1         45 5377%         3,564,544         441,499         4006,043         1,829,367         0           OTHER ROCOUNT 567         D1         46 5377%         3,564,544         441,499         4006,043         1,829,367         0           TOTAL ACCOUNT 567         D1         46 5377%         3,564,544         441,499         4006,043         1,829,367         0           TOTAL OTHER POWER SUPPLY EXPENSES         R.3,301,237         (33,645,028)         4405,588         21,451,322         0         1,101,641         0         0           TOTAL OTHER POWER SUPPLY EXPENSES         R.3,301,237         (33,645,028)         446,582,39         446,582,39         1,461,932         0         1,141,932         0         1,141,932         0         1,141,932         0         1,141,932         0         1,141,932         0         1,141,932         0         1,141,932         0         1,141,932         0	556         SYSTEM CONTROL & LOAD DISPATCH         D1         446 6377%         1 678 877         2 10,493         1,689 3.66         167.387         167.387         1,080 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,091,661         167.387         1,090 0         344,661         167.387         1,090 0         344,661         167.387         1,090 0         344,662         1,090 0         344,662         1,090 0         344,613         34,662         34,662,388         2,010,611         34,613,382         34,613,	89		TOTAL ACCOUNT 555			77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,6
1,000   1,00	TOTAL PRODUCTION MAINTENANCE   TRAN PLANT   TRAN SMISSION EXPENSES   TOTAL PRODUCTION STATE   TRAN SMISSION EXPENSES   TOTAL PRODUCTION STATE   TRAN SMISSION EXPENSES   TOTAL PRODUCTION STATE   TOTAL PRODUCTION PER PRODUCTION STATE   TOTAL PRODUCTION STATE   TOTAL PRODUCTION PER PRODUCTION STATE   TOTAL PROSPERS   TOTAL PRO	60	556	SYSTEM CONTROL & LOAD DISPATCH								
OTHER PARTICIONAL ACCOUNT SSE   DI   45.6377%   334.061   10.800   344.861   157.387   0   0	OTHER   OTHE	5		LABOR	5	45.6377%	1,678,873	210,493	1,889,366	862,264	0	862,26
TOTAL ACCOUNT 566   TOTAL ACCOUNT 567   TOTAL POWER SUPPLY EXPENSES   TOTAL POWER SUPPLY EXPENSES   TOTAL POWER SUPPLY EXPENSES   TOTAL POWER PRODUCTION MAINTENANCE   TOTAL TOTAL POWER PRODUCTION MAINTENANCE   TOTAL TOTAL POWER PRODUCTION MAINTENANCE   TOTAL TOTAL TOTAL POWER PRODUCTION MAINTENANCE   TOTAL TOTA	TOTAL PACCOUNT SSS   TOTAL ACCOUNT SST   TOTAL ACCOUNT ST	Ξ		OTHER	5	45.6377%	334,061	10,800	344,861	157,387	0	157,38
557 OFFIER EXPENSES         OFFIE EXPENSES	577         OTHER EXPENSES         DI         45 6377%         3,564,544         441,499         4006,043         1,228,267           OTHER EXPENSES         DI         45 6377%         3,564,564         441,499         4406,588         2,010,611           TOTAL ACCOUNT 557         TOTAL POWER SUPPLY EXPENSES         83,301,237         (33,445,028)         44,655,289         2,145,1332           TOTAL PRODUCTION MAINTENANCE         TOTAL PRODUCTION MAINTENANCE         A18,245,283         13,455,639         78,044,622         35,519,335           TOTAL PRODUCTION MAINTENANCE         TOTAL PRODUCTION MAINTENANCE         A18,243         141,339,021         111,359,021           TOTAL PRODUCTION MAINTENANCE         TOTAL PRODUCTION MAINTENANCE         A18,622,983         13,465,639         78,046,622         35,519,335           OPERATION         TRANSMISSION EXPENSES         TRANSMISSION EXPENSES         A66,274,400         9,610,233         496,284,633         216,878,335           561         OPERATION         TRANSMISSION EXPENSES         TRANSMISSION OF ELLEC. BY OTHERS         TRANSMISSION OF EL	12		TOTAL ACCOUNT 556			2,012,934	221,293	2,234,227	1,019,651	0	1,019,65
TOTAL POWER SUPPLY EXPENSES   TOTAL POWER SUPPLY EXPENSES   TOTAL POWER PRODUCTION MAINTENANCE   TRANSMISSION EXPENSES   TOTAL POWER PRODUCTION MAINTENANCE   TRANSMISSION MERCATION SENGER   TRANSMISSION MERCATION SENGER   TRANSMISSION MERCATION MER	LABOR   LABOR   LABOR   D1 45 6377%   3.54,54   441,499   4.006,043   1.820,243   1.820,243   1.920,	33	224	OTHER EXPENSES								
TOTAL POWER SUPPLY EXPENSES   299,545   182,343   0   0   0   0   0   0   0   0   0	OTHER TOTAL CACCOUNT 55T TOTAL PROMER SUPPLY EXPENSES  TOTAL PRODUCTION OPERATIONS  TOTAL PRODUCTION MAINTENANCE  TOTAL PROME PRODUCTION MAINTENANCE  TOTAL PRODUCTION MAINTENANCE  TOTAL PRODUCTION MAINTENANCE  TOTAL PRODUCTION MAINTENANCE  TOTAL PROME PRODUCTION MAINTENANCE  TOTAL PRODUCTION MAINTENANCE  TOTAL PROME PRODUCTION MAINTENANCE  TRANSMISSION EXPENSES  TRANSMISSION OF ELEC. BY OTHERS  D1	4		LABOR	۵	45.6377%	3,564,544	441,499	4,006,043	1,828,267	0	1,828,26
TOTAL PCCOUNT 557   1,946,089   441,499   4405,588   2,010,611   0   1   1   1   1   1   1   1   1	TOTAL POWER SUPPLY EXPENSES   2,010,611   TOTAL PRODUCTION OPERATIONS   1,3645,028   441,499   4,405,588   2,010,611   TOTAL PRODUCTION OPERATIONS   1,345,643,040   1,345,643   1,346,243   1,346,243   1,346,243   1,346,244   1,346,2	5		OTHER	5	45.6377%	399,545	0	399,545	182.343	0	182.3
TOTAL OTHER POWER SUPPLY EXPENSES   83,301,237   (33,645,028)   49,656,208   21,451,932   0   11	TOTAL OTHER POWER SUPPLY EXPENSES  TOTAL PRODUCTION PERATIONS  TOTAL PRODUCTION MAINTENANCE  TRANSMISSION EXPENSES  TRANSMISSION OF ELEC. BY OTHERS  MISC. TRANSMISSION EXPENSES  MISC. TRANSMISSION EXPENS	16		TOTAL ACCOUNT 557			3,964,089	441,499	4.405.588	2.010.611	. 0	2.010.67
TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL POWER PRODUCTION M	TOTAL PRODUCTION OPERATIONS   COTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TRANSMISSION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION EXPENSES   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION EXPENSES   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OTHERS   TRANSM	117										i
TOTAL PRODUCTION OPERATIONS  TOTAL PRODUCTION MAINTENANCE  TOTAL PROBLEM  TOTAL PRODUCTION MAINTENANCE  TOTAL PROBLEM  TOTAL P	TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION OPERATIONS   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL POWER PRODUCTION MAINTENANCE   TOTAL POWER PRODUCTION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OTHERS   TR	8					83,301,237	(33,645,028)	49,656,209	21,451,932	•	21,451,93
TOTAL PRODUCTION OPERATIONS   418,236,071   181,359,021   0 11	TOTAL PRODUCTION OPERATIONS  TOTAL PRODUCTION MAINTENANCE  TOTAL POWER PRODUCTION EVENSES  OPERATION  TOTAL POWER PRODUCTION MAINTENANCE  TOTAL POWER PRODUCTION EVENSES  OPERATION  TOTAL POWER PRODUCTION EVENSES  TOT	139										
TOTAL PRODUCTION MAINTENANCE	TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL PRODUCTION MAINTENANCE   TOTAL POWER PRODUCTION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION OF ELEC. BY OTHERS   TRANSMISSION OTHERS	20		TOTAL PRODUCTION OPERATIONS			422,081,417	(3,845,406)	418,236,011	181,359,021	•	181,359,07
TOTAL PRODUCTION MAINTENANCE   101AL PRODUCTION MAINTENANCE	TOTAL POWER PRODUCTION MAINTENANCE	5 5										
TOTAL POWER PRODUCTION EXPENSES   486,674,400   9,610,233   496,284,633   216,878,956   0   22     RANSMISSION EXPENSES   TRANSMISSION EXPENSES   TRANSMISSION EXPENSES   1,011,044   0   0   0     560   OPERATION OF PRATICAL STATES   1,011,044   0   0   0     561   COAD DISPATCHING   TRAN PLANT   48,5907%   3,738,079   1,353,083   5,091,162   2473,833   0   0     562   STATION EXPENSES   353   47,9926%   273,261   29,511   2473,833   0   0     563   OVERHEAD LINE EXPENSES   D1   46,6377%   19,103   12,022,790   15,239   5,449,241   2,497,170   0     564   UG LINE EXPENSES   D1   46,6377%   12,022,790   10,731   2,490,088   1,209,298   0     565   TRANSMISSION EXPENSES   TRAN PLANT   48,5907%   2,379,307   110,731   2,490,241   1,17,778   0     566   MISC. TRANSMISSION EXPENSES   TRAN PLANT   48,5907%   2,449,241   1,17,778   0     567   RENTS   RENT	TOTAL POWER PRODUCTION EXPENSES         486,674,400         9,610,233         496,284,633         216,878,956           TRANSMISSION EXPENSES         OPERATION         TRAN PLANT         48,5907%         1,897,686         183,048         2,080,734         1,011,044           560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48,5907%         3,738,079         1,553,083         5,091,162         2,473,833           563         CATATION SUPERVISION & ENGRG         TRAN PLANT         48,5907%         3,738,079         1,553,083         5,091,162         2,473,833           563         CATATION SUPERVISION & ENGRG         D1         45,6377%         17         0         17         8           564         UG LINE EXPENSES         D1         45,6377%         12,022,790         (6,572,979)         5,449,881         2,449,241         2,449,241           565         MISC. TRANSMISSION OF ELEC. BY OTHERS         TRAN PLANT         48,5907%         2,439,347         1,107,778         2,449,241         1,146,269           567         RTO         D1         45,6377%         2,535,754         633,267         3,169,021         1,446,269	3 8		ICIAL PRODUCTION MAINTENANCE			64,582,883	13,455,639	78,048,622	35,519,935	9	35,519,93
TRANSMISSION EXPENSES   TRAN PLANT   48.5907%   1,897.686   183.048   2.080,734   1,011,044   0	TRANBILION EXPENSES         FRANBISION EXPENSES         FRANBISTON EXPENSES         FRANBISTON EXPENSES         FRANBISTON EXPENSES         FRANBISTON EXPENSES         FR	24		TOTAL POWER PRODUCTION EXPENSES			48E E7A ADD	0.640.233	A06 204 633	246 979 966	c	246 976 98
TRANSMISSION EXPENSES           OPERATION         OPERATION         COPERATION         1,897,686         183,048         2,080,734         1,011,044         0           560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48,5907%         3,736,063         5,091,162         2,473,833         0           561         LOAD DISPATCHING         TRAN PLANT         48,5907%         23,561         23,561         297,212         142,640         0           562         STATION EXPENSES         D1         46,6377%         181,032         1,383         182,415         83,250         0           563         OVERHEAD LINE EXPENSES         D1         46,6377%         12,022,99         6,572,99         6,572,99         6,572,99         6,572,99         7,449,811         2,449,811         0           566         MISC. TRANSMISSION OF ELEC BY OTHERS         D1         45,6377%         2,373,307         1,073,1         2,490,811         2,490,811         0           567         RENTS         D1         45,6377%         2,449,241         1,117,778         0	TRANSMISSION EXPENSES         TRANSMISSION EXPENSES         TRANPLANT         48 5907%         1,697,686         183,048         2,080,734         1,011,044           560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48 5907%         3,738,078         1,333,083         5,091,782         2,473,833           562         STATION EXPENSES         353         47,992,6%         273,261         23,731         142,640           563         OVERHEAD LINE EXPENSES         D1         45,6377%         17         0         17         8           564         UG LINE EXPENSES         D1         45,6377%         12,022,790         (6,572,979)         5,449,811         2,487,170           565         TRANSMISSION OF ELEC. BY OTHERS         TRAN PLANT         48,5907%         2,379,307         11,077,778         1,249,241         1,177,778           566         MISC. TRANSMISSION EXPENSES         TRAN PLAN PLANT         45,6377%         2,449,241         1,144,6269           575         RTO         D1         45,6377%         2,535,754         633,267         3,469,021         1,446,269	, u					100,014,400	3,010,633	430,404,033	000,070,030	•	210,0/0,35
Peration Supervision & ENGRG   TRAN PLANT   48.5907%   1,897,686   183,048   2,080,734   1,011,044   0	PREMIUNASION LATENAISON         TRAN PLANT         48.5907%         1,897,686         183,048         2,080,734         1,011,044           560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48.5907%         3,738,079         1,353,083         5,091,162         2,473,883           561         LOAD DISPATICHING         TRAN PLANT         48.5907%         3,738,079         1,353,083         5,991,162         2,473,883           562         STATION EXPENSES         D1         45,6377%         10,002         1,7383         182,415         83,280           563         UG LINE EXPENSES         D1         46,6377%         12,022,790         (6,572,979)         5,449,811         2,449,170           566         MISC. TRANSMISSION OF ELEC. BY OTHERS         D1         46,6377%         2,379,307         110,777         2,449,241         1,177,778           567         RTO         D1         46,6377%         2,449,241         1,1446,269         1,446,269	2 6		SESNEDA EXPENSES								
560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48.5907%         1.897.686         183.048         2.080,734         1,011,044         0           561         LOAD DISPATCHING         TRAN PLANT         48.5907%         3.736,079         1,353,083         5,091,162         2,473,833         0           562         STATION EXPENSES         353         47.9926%         27.3261         23,951         297,212         142,640         0           563         OVERHEAD LINE EXPENSES         D1         46.6377%         18,032         1,383         182,415         83,250         0           564         UG LINE EXPENSES         D1         45.6377%         12,022,790         (6.572,979)         5,449,811         2,481,170         0           565         TRANSMISSION EXPENSES         TRAN PLANT         48.5907%         2,378,307         110,731         2,490,038         1,209,228         0           567         RENTS         SENTS         2,492,41         1,17778         0         2,449,241         1,17778         0	560         OPERATION SUPERVISION & ENGRG         TRAN PLANT         48.5907%         1.897.686         183.048         2.080,734         1.011.044           561         LOAD DISPATCHING         TRAN PLANT         48.5907%         3.738.079         1.553.083         5.091.162         2.473.833           563         STATION EXPENSES         353         47.926%         2.73.261         2.3951         2.877.22         142.660           564         UG LINE EXPENSES         D1         45.6377%         12.022,790         (6.57.2979)         5.449.811         2.449.717           565         TRANSMISSION OF ELEC. BY OTHERS         TRAN PLANT         48.6377%         2.339.307         110.731         2.449.811         2.449.241           567         RTO         D1         45.6377%         2.535.754         633.267         110.7778         1.446.269	27		DEBATION								
560         CHARALIZARION & ENGRIC         IRAN PLANT         48.9507%         1,697,686         183,048         2,080,734         1,011,044         0           561         LOAD DISARCHICHION CONTROLLINE         TABBERTA         1,601,162         2,473,833         0           562         STATION EXPENSES         353         47.9926%         273,261         2,972,12         142,640         0           563         OVERHEAD LINE EXPENSES         D1         45.6377%         161,032         1,383         182,415         83,250         0           564         LOLINE EXPENSES         D1         45.6377%         12,022,790         (5,672,979)         5,449,811         2,449,11         0           565         TRANSMISSION EXPENSES         TRAN PLANT         48.9507%         2,579,307         10,731         2,490,241         1,177,778         0           567         RENTS         CARRIER LINE EXPENSES         TRAN PLANT         48.9507%         2,449,241         1,177,778         0	561         LOAD DISTORTING ENCAYS IN TAIN PLAN PLAN PLAN PLAN PLAN PLAN PLAN PLA	¥ 6	000	OF ENATION CHEEDING ON PENDED	FIAN IO MACE	AD 60070	200 100 1	070 007	0000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	,
561         LOAD DISPARITION         TRAN PLANT         48.9507%         3,738,079         1,353,083         6,061,162         2,473,833         0           562         STATION EXPENSES         D1         46,6377%         18,1032         1,383         142,640         0           563         OVERHEAD LINE EXPENSES         D1         46,6377%         18,1032         1,383         142,415         83,260         0           564         UG LINE EXPENSES         D1         46,6377%         12,022,990         (6,572,99)         5,449,811         2,449,11         2,449,11         0           566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48,8907%         2,373,307         1,10,731         2,449,241         1,117,778         0           567         RENTS         CARRISTON OF ELEC.         CARRISTON O	561         LOAD DISPATCHING         TRAN PLANT         48.5007%         3.78.079         1.353.063         5.091.162         2.473.833           562         STATION DISPATCHING         353         47.926%         273.261         2.97.12         1.46.40           563         OVERHEAD LINE EXPENSES         D1         45.6377%         17         0         17         8           564         UG LINE EXPENSES         D1         45.6377%         12.022.790         (6.572.979)         5.449.811         2.480.710           565         TRANSMISSION OF ELEC. BY OTHERS         D1         45.6377%         2.379.307         110.777         2.499.28           566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48.58077%         2.379.307         110.777         2.449.241         117.777           567         RENTS         D1         45.6377%         2.535.754         633.267         3.469.021         1,446.269	8 :	250	OPERATION SUPERVISION & ENGRG	KAN PLAN	48.5907%	1,897,686	183,048	2,080,734	1,011,044	0	40,1104
562         STATION EXPENSES         353         47,8928%         273,561         297,212         142,640         0           563         OVERHEAD LINE EXPENSES         D1         45,6377%         181,032         1,383         182,415         3250         0           564         UG LINE EXPENSES         D1         45,6377%         12,022,790         (6,572,979)         5,449,811         2,487,170         0           565         TRANSMISSION EXPENSES         TRAN PLANT         48,5907%         2,379,307         110,731         2,490,038         1,209,228         0           567         RENTS         D1         46,5377%         2,449,241         1,17778         0	563         OFFINION EXPENSES         365         47,926%         273,261         23,961         287,212         142,640           563         OVERHADA LINE EXPENSES         D1         45,6377%         181,032         1,333         182,415         83,250           564         UG LINE EXPENSES         D1         45,6377%         12,022,790         (6,572,979)         5,449,811         2,447,170           565         TRANSMISSION OF ELEC. BY OTHERS         TRAN PLANT         48,6377%         2,379,307         110,773         2,449,048         1,209,028           567         RENTS         D1         45,6377%         2,535,754         633,267         3,169,021         1,446,269	3	9	COAD DISTAL CHING	KAN PLAN	48.5907%	3,738,079	1,353,083	5,091,162	2,473,833	0	2,473,83
6G3 OVERHEAD LINE EXPENSES         D1         456377%         181,032         1,383         182,415         83,250         0           664 ULUE EXPENSES         D1         456377%         12,022,90         (6,672,99)         5,449,811         2,449,717         0           566 MISC. TRANSMISSION EXPENSES         TRAN PLANT         48,9607%         2,378,307         110,731         2,490,038         1,209,928         0           567 RENTS         RENTS         2,449,241         1,117,778         0	563         OVERHAD LINE EXPENSES         D1         45.6377%         181.032         1,383         182.415         83.250           564         UG LINE EXPENSES         D1         45.6377%         17         0         17         8           565         TRANSMISSION OF ELEC. BY OTHERS         D1         46.6377%         1,202,790         (6.572,979)         5,449,811         2,487,170           566         MISC. TRANSMISSION EXPENSES         TRAN PLAN         48.6377%         2,339,307         1,107,778         1,209,038         1,209,038           567         RENTS         D1         45.6377%         2,489,241         1,117,778         1,17778           575         RTO         D1         46.6377%         2,535,754         633,267         3,469,021         1,446,269	8	295	STATION EXPENSES	353	47.9926%	273,261	23,951	297,212	142,640	Q	142,640
564         UG LINE EXPENSES         D1         45,6377%         17         0         17         8         0           565         TRANSMISSION OF ELEC. BY OTHERS         D1         45,6377%         12,022,790         (6,572,979)         5,449,811         2,487,170         0           566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48,5907%         2,379,307         110,731         2,490,038         1,209,028         0           567         RENTS         D1         45,6377%         2,449,241         1,117,778         0	64         UG LINE EXPENSES         D1         45 6377%         17         0         17         8           565         TRANSMISSION OF ELEC. BY OTHERS         D1         45 6377%         2,379,307         10,739         5,449,811         2,487,170           566         MISC. TRANSMISSION EXPENSES         TRAN PLAN         48,59077%         2,379,307         10,737         2,499,241         1,202,279           567         REMIS         D1         45,6377%         2,449,241         0         2,449,241         1,17,778           575         RTO         D1         45,6377%         2,535,754         633,267         3,169,021         1,446,269	33	563	OVERHEAD LINE EXPENSES	5	45.6377%	181,032	1,383	182,415	83,250	0	83,25
565         TRANSMISSION OF ELEC. BY OTHERS         D1         45.6377%         12.022,790         (6,572,979)         5,449,811         2,487,170         0           566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48.5907%         2,379,307         110,731         2,490,038         1,209,028         0           567         RENTS         D1         45.6377%         2,449,241         1,117,778         0	565         TRANSMISSION OF ELEC. BY OTHERS         D1         45.637%         12.022,790         (6.72,979)         5.449,811         2.487,170           566         MISC. TRANSMISSION EXPENSES         TRAN PLAN         TRANSMISSION EXPENSES         TRAN         1.203,930         1.203,930         1.203,930           567         REIT         D1         45.6377%         2.435,754         0.2449,241         1.117,778           575         RTO         D1         45.6377%         2.535,754         633.267         3.169,021         1,446,269	32	564	UG LINE EXPENSES	5	45.6377%	17	0	17	80	0	
566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48.5807%         2,379,307         110,731         2,490,088         1,209,928         0           567         RENTS         D1         45.6377%         2,449,241         1,117,778         0	566         MISC. TRANSMISSION EXPENSES         TRAN PLANT         48.6907%         2.339.307         10.731         2.490.038         1,209.928           567         RENTS         D1         45.6377%         2.449.241         1,117,778           575         RTO         D1         45.6377%         2.535.754         633.267         3,169.021         1,446.269	33	565	TRANSMISSION OF ELEC. BY OTHERS	5	45.6377%	12.022.790	(6.572 979)	5 449 811	2 487 170	· C	2 487 17
567 RENTS D1 45.6377% 2,449,241 1,117,778 0	567     RENTS     D1     45.6377%     2,449.241     0     2,449.241     1,17778       575     RTO     D1     45.6377%     2,535.754     633.267     3,469.021     1,446.269	8	566	MISC TRANSMISSION EXPENSES	TRAN PLANT	48 5907%	2 379 307	110 731	2 490 038	1 200 028	0 0	1 200 00
20 NEW 2 448,241 1,117,18 0	50/ NENIS DI 45.6377% 2,449,241 1,117,778 1,117,778 575 RTO DI 446,269	5 6	8 2			40.0301 /8	2,073,007	10,01	2,430,030	926,802,1	> <	26'602'1
	575 RTO D1 45.6377% 2.535,754 633,267 3,169,021 1,446,269	S :	è i	Zin	5	45.63/7%	2,449,241	0	2,449,241	1,117,778	0	1,117,77

IEST TEATINGE RNOWN & MEAS TO 08-31-2010 ACCT.	0107-16-00	ALOCATION	ALLOCATION	SYSTEM	STATEMENTS.	ADJUSTED	KANSAS	PROFORMA	PROFORMA
NO. DESCRIPTION	ĺ	BASIS	FACTOR	COL. 601	ADJUSTMENTS COL. 602	COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
TOTAL OPERATION				25,477,167	(4,267,516)	21,209,651	9,971,920	0	9,971,920
MAINTENANCE									
8 MAINTENANCE SUPERVISION & ENGRG.		TRAN PLANT	48.5907%	17.428	(12.822)	4 606	2 238	c	956 6
		352	45.8342%	22,867	14.898	37.765	17.309		17 309
		353	47.9926%	439,139	118,518	557,657	267,634	0	267.634
		5	45.6377%	1,731,205	(238,912)	1,492,293	681,049	0	681,049
		100 MO	0.0000%	0	0	0	0	0	0
5/2 UNDERGROUND LINES		5	45.6377%	39,591	(25,076)	14,515	6,624	0	6,624
		100 MO	0.0000	0	0	0	0	0	0
TOTAL MAINTENANCE		5	45.6377%	47,970	113,014	160,984	73,469	0	73,469
				2,298,200	(30,380)	2,267,820	1,048,324	0	1,048,324
TOTAL TRANSMISSION EXPENSES				725 377 76	(4 207 605)	111	***	•	;
				100.011.14	(060'167'*)	19,114,62	11,020,243	-	11,020,243
DISTRIBUTION EXPENSES									
OPERATION									
581 LOAD DISDATCHING		100	200 110		i				
		DIST PLANT	45.9714%	1,057,587	73,651	1,131,238	520,046	0	520,046
		305	42.5374%	454,757	14,408	469,165	199,571	0	199,571
		365	45.1672%	1,684,921	141,619	1,826,540	824,997	0	824,997
		367	49.0503%	2,238,138	80,314	2,318,452	1,137,208	0	1.137.208
		373	74.0456%	19,743	2.155	21.898	16.215		18 215
		370	45.8752%	1.481.641	158.813	1 640 454	C95 C52	• •	753 657
587 CUSTOMER INSTALLATIONS		371	28.4340%	310.367	35.503	345.870	98 345		200,200
	_	DIST PLANT	45.9714%	35 893	omina	35,003	30,31	0	90,343
SUBTOTAL OPERATIONS				7 283 047	ENE 463	7 700 540	100,01	0 6	rue,ar
ON & ENGRG.		DISTOPS	45,7724%	2 280 489	256 476	7,709,010	3,363,443	o (	3,565,443
		STOPS	45 7724%	0 813 304	2 4 2 2 8 2 5	44 046 040	1, 100, 339	<b>&gt;</b> (	955,001,1
		100 MO	%UUUUU	160'0'0'6	2,132,023	617'046'11	2,468,067	<b>&gt;</b> •	5,468,067
TOTAL OPERATIONS			2/2000	10 376 010	1004 164	720 000 02		۰ د	0 : : : : :
				016'0/6'61	2,304,764	47,281,674	10,198,849	0	10,198,849
MAINTENANCE									
591 STRUCTURES		440	2017	0.00	1	;			
		100	47.04.10%	173,376	(186,400)	586,976	279,058	0	279,058
		362	42.53/4%	502,218	258,624	1,073,829	456,779	0	456,779
		365	45.1672%	13,938,122	884,346	14,822,468	6,694,892	0	6,694,892
		100 MO	0.0000%	0	0	0	0	0	0
		367	49.0503%	2,297,895	378,701	2,676,596	1,312,879	0	1.312.879
		100 MO	0.0000%	0	0	0	0	0	C
595 LINE TRANSFORMERS		368	42.2173%	1,171,490	173,396	1.344.886	567 775	C	567 775
596 STREET LIGHTING & SIGNAL SYSTEM		373	74.0456%	1 432 707	144 027	1 576 734	1 167 602		4 467 500
597 METERS		370	45 875.2%	A41 565	124 220	בטני בטבי	900,000	> 6	200,701,1
SUBTOTAL MAINTENANCE				000,010	000,727	000,500	600'607	>	609,607
		( F) F	200017	70,010,000	260,777,1	22,047,392	10,738,494	0	10,738,494
			47.4160%	1/6'9/6	796'//	454,933	215,711	0	215,711
			47.4160%	78,651	32,869	111,520	52,878	0	52,878
TOTAL MAINTENANCE				21,325,982	1,887,863	23,213,845	11,007,083	0	11,007,083
TOTAL DISTRIBUTION EXPENSES				40,702,892	4,792,627	45,495,519	21,205,932	0	21,205,932
								•	
CUSTOMER ACCOUNTS EXPENSES									
901 SUPERVISION		C5	46.9284%	1.093.358	436.838	1 530 196	718 097	c	710 007
902 METER READING EXPENSES		8	46 9284%	4.051.300	129 971	4 181 271	1000 200	•	160,607
		3	46.0284%	11 000 220	1 044 065	100,000	002,200,1	<b>&gt;</b> 1	CU2,208,1
904 INCOMEDIE ACCOUNTS MO		7 20	0.00000	603,806,11	000,140,0	5,550,305	6,077,00	5	6,077,375
		100 M	0.0000%	<b>&gt;</b> •	3,905,527	3,905,527	0	0	0
TOTAL ACCOUNT BOX		SN 001	%0000.00L	0 (	2,210,367	2,210,367	2,210,367	213,804	2,424,170
905 MISCELLANEOUS OBERATING EXP		3	40.000	0 000	6,115,894	46B,CTT.9	2,210,367	213,804	2,424,170
-		3	40.9284%	3,092	1,481,762	1,484,854	696,818	0	696,818
CONTINUES ROCI. EAFEROED				17,056,989	9,205,530	26,262,519	11,664,862	213,804	11,878,666

SCH 4 Page 9 of 47

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE

CODE         COL, 607         COL, 607         COL, 604         COL, 604 <th< th=""><th>SEP2009 TEST YEAR INCL KNOWN &amp; MEAS TO 08-31-2010 LINE ACCT.</th></th<>	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010 LINE ACCT.
227/234         28,052         256,286         119,802         0           6,006,500         257,546         1,322,016         620,401         0           6,009         27,547         2,668,706         620,401         0           7,4373         3,943,402         8,528,832         8,587         0           7,4373         2,577         20,000         37,567         0           5,5343         2,577         20,000         37,567         0           6,5343         2,577         20,000         37,567         0           6,5443         2,777         2,435         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0	NO. DESCRIPTION BASIS FACTOR
227.234         28,002         265,296         119,802         0           1,665,000         227,536         1,62,006         6,00401         0           6,600         227,536         1,626,006         0         0           6,600         227,536         1,626,000         0         0           7,437         2,677         6,008         37,567         0           6,634         2,777         2,687         0         0           7,437         2,677         6,008         37,571         0           6,606         7,241         6,584         2,77,714         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0         0           0         0         0         0         0         0         0         0	CHSTOMER SERVICES & INFO FXP
1,064,500   207,516   1,322,016   820,401   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PENSE C2
4.660.085 2.026.627 2.667.06 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	CUSTOMER ASSISTANCE EXPENSE C2
4,865,430         3,44,402         8,528,82         8,528,62         0           7,4,372         5,677         8,008         37,667         0           5,643         217,707         5,674         5,673         0           5,6343         217,707         5,674         5,78,316         0           5,6343         5,5144         578,397         217,714         0           5,034         7,54,390         30,647         0         0           6,035         5,614         5,78,316         0         0         0           7,94,200         6,639         861,138         40,4119         0         0           0         0         0         0         0         0         0         0         0           1,2,444         (1,390)         11,064         5,188         6,188         0	100 MO
74,373 5,677 6,00.00 37,657 0,00.00 0,00 0,00 0,00 0,00 0,00 0,00	DSM PROGRAMS & OTHER- 100 KS 1
54373         5677         80.050         37.867         0           55.644         278.997         27.1714         0           55.046         7.24.366         30.647         0           7,131,646         6,534,588         13,666.236         9,578,316         0           7,131,646         6,534,588         13,666.236         9,578,316         0           0         0         0         0         0         0           0         0         0         0         0         0           12,444         (1,390)         11,064         5,188         0         0           0         0         0         0         0         0         0         0           12,444         (1,390)         11,064         5,188         0 <td>PUBLIC INFORMATION</td>	PUBLIC INFORMATION
56,643         27,770         27,4350         0           55,643         55,4,588         13,66,236         30,647         0           7,131,646         6,534,588         13,666,236         30,647         0           6,004         7,241         66,305         30,647         0           7,430         6,888         861,138         40,4119         0           7,443,00         6,888         861,138         40,4119         0           12,444         (1,437)         11,054         40,419         0           95,141         9,437         10,4578         49,078         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0         0           1,241,035         (4,437)         1,042,075         408,078         40,478         1           36,286         4,047,144         41,578         40,478         1	INFORM & INSTRUCT ADVERTISING
58.084         5.5614         5.78,316         0           58.084         7,241         66,305         30,647         0           0         0         0         0         0         0           10,044         7,241         66,305         30,647         0         0           10,045         0         0         0         0         0         0           11,044         0         0         0         0         0         0         0           11,044,300         66,838         86,1,138         40,4119         0	INFORM & INSTRUCT ADVERTISING - MO 100 MO
56,064         7,241         65,305         9,778,316         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           1,244         (13,30)         66,838         861,138         404,119         0           1,244         (13,30)         11,054         51,88         0         0           0         0         0         0         0         0         0           0         0         0         0         0         0         0         0           0 <t< td=""><td>ICE EXPENSE C2</td></t<>	ICE EXPENSE C2
56.064 7,241 65,305 30,647 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL CUST SERVICES & INFO EXP
56,064         7,241         66,305         30,647         0           0         0         0         0         0           0         0         0         0         0           12,444         (1,390)         11,054         5,188         0           12,444         (1,390)         11,054         5,188         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0         0           0         0         0         0         0         0         0           0         0         0         0         0         0         0           0	
959,449	
794.300 66.838 661,138 404,119 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5 6
794.300 66.838 661.138 404,119 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	DEMONSTRATION & SELLING EXP RETAIL
794,300 66,838 861,138 404,119 0 0 12,444 (1,390) 11,1054 5,188 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	LE 100 WS
12,444 (1,390) 11,054 5,188 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	•
95,141 9,437 104,578 49,078 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	•
959,849 82,126 1,042,075 489,031 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	MISC SALES ESTALE BETALE
959,949         82,126         1,042,075         489,031         0           25,145,586         15,822,245         40,970,831         21,732,208         213,804         2           26,145,586         15,822,245         40,970,831         21,732,208         213,804         2           36,286,593         6,808,594         43,077,187         19,848,119         0         0           402,608         0         984,103         0         0         0         0           402,608         0         968,103         402,608         402,608         0         0           582,800         0         562,809         68,90,602         491,083         0         0           10,500,747         72,275         478,678         4,043,678         1,043,925         0         0           40,64,03         72,275         478,678         2,048,085         2,048,085         2,048,085         2,048,085         0         0         0           40,500,747         10,500,747         10,346,241         7,048,085         4,044,841         0         0         0         0           22,819         3,291,673         2,288,644         3,404,184         0         0         0         0	MIST SALES EXPENSE PETALL MO
25,349         82,126         1,042,075         489,031         0           25,148,586         15,822,245         40,970,831         21,732,208         213,804         2           26,148,586         15,822,245         40,970,831         21,732,208         213,804         2           36,268         6,808,594         43,077,187         19,848,119         0         0           402,609         0         402,608         40,070,209         40,070,209         0         0           582,880         0         682,890         1,160,250         491,083         0         0           582,880         0         582,880         6,828,060         1,328,667         0         0           6,67,750         10,500,700         13,328,67         479,4325         0         0           46,405         2,000,000         2,048,095         2,048,095         2,048,095         0         0           46,405         1,007,300         2,28,193         3,590,435         40,44,841         0         0           2,5879         6,283,796         39,590,435         40,44,841         0         0         0           2,5879         0         2,28,600         30,400,417         0	100 WS
959,949         82,126         1,042,075         469,031         0           25,145,586         15,822,245         40,970,831         21,732,208         213,804           36,268,533         6,808,594         43,077,187         19,848,119         0           402,608         0         968,103         0         0           402,608         (80,845)         1,160,250         491,063         0           1,241,095         (80,845)         1,160,250         491,063         0           6,879,000         0         582,880         582,880         0           10,500,47         72,275         478,678         0         0           46,095         2,000,000         2,046,095         2,049,095         0           46,095         2,000,000         2,046,095         2,046,095         0           46,095         2,000,000         2,046,095         2,046,095         0           46,095         2,046,095         2,046,095         0         0           46,095         2,046,095         2,046,095         0         0           2,814,096         6,283,796         3,78,647         0         0           2,847,096         6,283,796         2,728,641 <td></td>	
25,148,586         15,822,245         40,970,831         21,732,208         213,804           36,268,593         6,808,594         43,077,187         19,848,119         0           402,608         0         402,608         0         0           402,608         (80,845)         1,160,250         491,033         0           582,880         (82,809)         (8,80,605)         (2,91257)         0           6,577,696)         (82,800)         (8,80,605)         (2,91257)         0           10,500,747         72,275         478,678         0         0           46,045         2,000,000         2,048,095         2,048,095         0           2,814,096         (85,483)         2,728,613         1,238,667         0           2,847,309         (85,483)         2,728,613         1,238,667         0           2,847,309         (85,483)         2,728,613         3,4306,291         0           2,847,309         (85,483)         2,728,613         3,4306,291         0           2,847,309         3,236,437         3,4306,441         0         0           2,847,309         3,238,647         3,4306,447         0         0           2,847,306	TOTAL SALES EXPENSE
36.266.593 6.806,594 43,077,187 19,848,119 0 968,103 0 968,103 0 968,103 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL CUST ACCTS, CUST SERV,& SALES
36,266,563         6,808,594         43,077,167         19,848,119         0           402,608         0         968,103         0         0           402,608         0         402,608         40,608         0           1,24,085         (80,845)         1,160,250         41,603         0           582,880         0         582,880         0         0           582,880         1,160,250         1,140,255         0         0           46,643         1,2275         47,8678         0         0           46,643         1,2275         47,8678         0         0           46,643         2,000,000         2,048,095         2,048,095         0           2,814,096         (6,283,796         39,500,435         18,241,573         0           8,375,04         30,798         8,378,147         3,860,291         0           2,817,096         (6,884,83)         2,728,613         1,208,621         0           2,817,096         (6,283,796         39,500,435         18,241,573         0           2,817,096         (7,378,647         1,007,300         0         0           2,817,097         1,346,247         1,007,300         0 <td></td>	
36,263,343         6,804,594         43,077,187         19,848,119         0           402,608         0         402,608         0         0           402,608         0         402,608         0         0           1,241,095         (80,845)         1,160,250         491,083         0           6,82,880         0         682,880         0         0           1,241,095         (82,903)         (6,890,605)         (2,912,277)         0           10,500,47         72,275         478,678         4,794,925         0           46,095         2,000,000         2,046,095         2,049,095         0           46,095         2,000,000         2,046,095         2,049,096         0           46,095         2,000,000         2,046,095         2,040,095         0           2,814,096         (85,483)         2,728,613         1,238,671         0           3,3,76,639         6,283,796         39,504,377         0         0           2,5,879         0         25,879         0         0           2,5,879         0         25,879         0         0           2,5,879         0         2,728,614         0         0	ADMINISTRATIVE & GENERAL EXPENSES
9463,103 0 9463,103 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SAL & WAGES
1,20,50,60 (8,0,845) (1,60,250 (9,10,30) (9,0) (	SALARIES - MO 100 MU 0.00
1,471,095   (80,045)   (1,100,150)   491,063   0   0   0   0   0   0   0   0   0	יייי אינייייייייייייייייייייייייייייייי
62,280         62,80         62,80         0	77
582,880         6,52,880         582,880         0         582,880         0           (8,70,69)         (6,80,605)         (2,912,27)         0         0           10,500,747         827,520         11,328,667         4,744,925         0         0           406,403         12,275         478,678         0         0         0         0           4,046,403         2,048,095         2,048,095         2,048,095         0         0         0           2,814,096         30,798         8,378,147         3,860,291         0         0         0           3,306,639         6,283,796         39,590,435         18,241,573         0         0         0           2,5,879         0         2,5,879         0         0         0         0         0           2,5,879         0         2,5,879         0         0         0         0         0           2,5,879         0         2,5,879         0         0         0         0         0           2,5,879         0         2,5,879         0         0         0         0         0           2,6,14,274         10,34,641         7,4,89,016         34,309,417         <	100 MO
(8,79,786)         (82,903)         (6,890,605)         (2,91257)         0           10,6,79,786)         (82,903)         (1,880,605)         (2,91257)         0           40,6,403         72,775         478,678         0         0           40,6,403         72,776         478,678         0         0           40,6,403         2,000,000         2,048,095         2,048,096         0         0           2,814,096         (85,483)         2,728,613         1,238,861         0         0           33,006,33         6,283,796         39,590,435         18,643,81         0         0           25,879         0         25,879         0         0         0         0           22,807,343         3,291,673         26,044,016         12,023,003         0         0         0           22,807,343         3,291,673         26,044,016         12,023,003         0         0         0           44,142,774         10,346,241         74,489,016         34,309,417         0         0         0           893,824         113,476         1,007,300         0         0         0         0         0           806,973         1,373,20         2	OFFICE EXPENSE - 100% KS
10,500,747 82,720 11,528,667 4,794,525 0 4,7 4,600,47 82,722 11,222,6 67 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 4,7 6,725 6,7 7,7 2 8,728,67 1,238,861 0 1,1 7,0 7,2 6,7 6,7 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7,0 7	CR EZ
406.403         76.2375         478.878         0         0           406.403         1.2275         478.878         0         0         0           2.814,086         2.048,095         2.048,095         0         1,1         0         1,1           3.3.306,639         3.0798         8.378,147         3.860,291         0         1,1           3.3.306,639         6.283,796         33.590,435         18.241,573         0         185           2.8679         0         2.2887         0         0         0         0         0           2.2807,343         3.291,673         2.604,016         12,023,03         0         12,0         4,0         4,0           64,142,774         10,346,241         74,489,016         34,309,417         0         34,5         6,4         4,4         34,00         0	OUISIDE SERVICES
48.095 2.000,000 2.048.095 2.048.095 0 2.0 2.814.096 (8.2483) 2.728.613 1238.61 0 1.2 8.347.349 30.798 8.378.47 3.860.291 0 3.8 8.007.913 770,772 8.778.865 4.044.81 0 4.0 22.802.343 3.291.673 2.6094.016 12.023.003 0 12.0 64.142.774 10.346.241 774.489.016 34.309.417 0 34.3 8.05.379 10.346.241 774.489.016 34.309.417 0 34.3 8.05.379 10.346.241 774.489.016 34.309.417 0 34.3 8.05.373 (77.586) 777.227 31.029 0 1.2 8.05.373 (77.586) 777.227 31.029 0 0 0 0 0 0 0 8.05.374 6.309.777 3.012.645 0 0 0 0 0 0 0 8.05.377.320 2.221.983 0 0 0 0 0 0 0 0 0 0 8.05.375 5.720 5.245.6 22.3939 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 MO
2.814.096         (85.483)         2,728.613         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.861         0         1,238.841         0         1,258.87         0         1,258.87         0         0         1,258.87         0         0         0         0         0         0         0         0         0         0         0         0         0         0         1,258.87         0         0         1,258.87         0         0         1,258.87         0 </td <td>OUTSIDE SERVICES - KS 100 KS 1</td>	OUTSIDE SERVICES - KS 100 KS 1
8.347,349 30,798 8,378,147 3,860,291 0 3,8 8.347,349 30,798 8,378,147 3,860,291 0 3,8 8,378,147 3,860,291 0 3,8 8,33.906,639 6,283,796 39,590,435 16,241,573 0 148,28 8,007,913 770,772 8,778,685 4,044,841 0 4,0 4,04,841 1 13,476 10,04,046 12,023,003 0 12,023,003 1 13,476 10,04,046 34,309,417 0 34,309,417 10,04,63 1 13,476 10,04,948 33,1029 0 12,04,44,663 1,336,277 3,012,646 34,309,47 0 1 14,44,663 1,336,277 3,012,646 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PROPERTY INSURANCE TOTAL PLANT
33.306.539 6.283,796 39,590,435 18,241,573 0 18,2 22,873 770,772 8,778,865 4,044,841 0 4,042,841 22,802,343 3.291,673 26,094,016 12,023,003 0 12,0 64,142,774 10,346,241 74,489,016 34,309,447 0 34,3 893,824 113,476 1,007,300 0 0 0 18,043,89 810,189 10,585 916,744 0 16,585 113,624 0 16,744 806,373 (27,686) 777,229 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SAL & WAGES 4
33,306,639         6,283,796         39,590,435         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         18,241,573         0         12,023,003 <td>EMPLOYEE BENEFITS</td>	EMPLOYEE BENEFITS
8,007,913 770,772 8,778,685 4,044,841 0 4,0 2,5,879 0 2,5,879 0 0 0 2,2,802,343 3,291,673 26,094,016 12,025,003 0 12,0 64,142,774 10,346,241 74,489,016 34,309,417 0 34,3 893,824 11,376 1,007,300 0 0 0 810,189 106,555 916,744 916,744 0 9 806,973 (27,686) 779,287 331,029 0 0 1,676,368 1,336,277 3,072,646 0 0 0 1,444,663 777,320 2,221,983 2,221,983 0 2,2 1,873,80 1,55,15 375,053 159,317 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EMPLOYEE BENEFITS - PENSIONS SAL & WAGES 46.07
25,879         0         25,879         0         25,879         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0         12,023,003         0	SAL & WAGES
22,802,343 3,291,673 26,994,016 12,023,003 0 12,0 12,0 12,0 12,0 12,0 12,0 12,0 12	B - MO
64.142.774 10.346.241 74.489.016 34.309.477 0 34.89.018 34.309.477 0 34.89.018 34.309.477 0 34.89.018 34.309.477 0 34.89.018 37.309 37.	SAL & WAGES 4
893.824 113.476 1,007.300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
893.824 113.476 1,007,300 0 0 0 0 810,189 105,585 916,744 916,744 0 0 6 62,886 1.336,277 3,012,845 2,221,983 2,221,983 1,522 0 2,221,983 1,522,98 1,522,9	926 IOIAL EMPLOYEE BENEFITS
893.824 113,476 1,007,300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	REGULATORY EXPENSES
810,189 106,555 916,744 916,744 0 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	MO 100 MO
806.973         (27.686)         779.287         331,029         0           1.675.368         1.336.277         3,012.645         0         0           1.444.663         777,320         2.221,983         2.221,983         0         2.22           2.18.783         156.215         375,053         159,377         0         1         0         <	COMMISSION ASSESSMENTS - KS 100 KS 100 KS 100 KS
1,676,388 1,336,277 3,012,945 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EERC F1
1,444,663 777,320 2.227,983 2.271,983 0.22,28,838 156.25 375,603 159,317 0.10 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	
1,444,663 777,320 2,221,983 2,221,983 0 2,2 218,838 156,215 37,505 156,377 0 1 0 0 0 0 0 0 0 46,735 5,720 72,455 23,939 0 62,886 5,254 68,140 0 0	DIM DOI
218,838 156,215 375,063 159,317 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 KS
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RATE CASE EXPENSE - FERC E1 42.4
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
	02.00
46,735 5,720 52,455 23,939 0 62,886 5,254 68,140 0	2001
46,735 5,720 32,435 0 0 62,886 5,254 68,140 0 0	244 001
62,886 5,254 68,140 0 0	. DI
	LOAD RESEARCH PROGRAM 100 MO

SCH 4 Page 10 of 47

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

NO. NO. NO. 4-351 4-352 4-353 929 4-357 930.1	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	TOTAL	ADJUSTMENTS	TOTAL	JURISDICTION	ADJUSTMENTS	JURISDICTION
				COL. 601	COL. 602	COL RS	CO: 504	COL. 605	26 i 20
	TOTAL REGULATORY EXPENSES			5,960,476	2,473,130	8,433,606	3,653,011	0	3,653,011
	SUBTOTAL A & G EXPENSES			124.885.523	22.309.722	147 195 246	68 317 032	C	68 347 032
								1	
	LESS DUPLICATE CHARGES (CR) GENERAL ADVERTISING	TOTAL PLANT	45.4026%	163	20	183	83	0 (	83
	GENERAL ADVERTISING - MO	100 M	40.3231 %	(33,123)	(31,366)	7,9'567	418,751	<b>⇒</b> •	137,914
	MISCELLANEOUS EXPENSE	!		(22:120)		•	•	>	•
4-359	EEI DUES	<b>E</b> 2	42.3256%	358,052	0	358,052	151,548	0	151,548
4-360	EPRI RESEARCH SUBSCRIPTION	E2	42.3256%	2,349,966	0	2,349,966	994,637	0	994,637
4-361	OTHER MISCELLANEOUS EXPENSE	E2	42.3256%	4,712,107	200,729	4,912,836	2,079,387	0	2,079,387
	TOTAL MISCELLANEOUS EXPENSE			7,420,125	200,729	7,620,854	3,225,571	0	3,225,571
	RENTS	E2	42.3256%	7,356,146	(1,416,105)	5,940,041	2,514,157	0	2,514,157
	FLEET UNIT/EQUIPMENT EXPENSE	392	46.4697%	33,892	1,155,913	1,189,805	552.899	0	552,899
4-365 935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	46.0059%	5,044,289	237,514	5,281,803	2,429,941	0	2,429,941
	TOTAL ADMINISTRATIVE & GENERAL EXPENSES			145 053 259	22 460 550	467 534 900	104	•	207 227 226
						200,110	1000	•	160'111'11
4-369									
				745,353,503	48,396,759	//3,/50,262	348,014,937	213,804	348,228,741
4-372									
4-373 4-374									
4-375									
	RECAPS FOR CASH WORKING CAPITAL								
•	TOTAL ELECTRIC O & M EXPENSE	TSFR 4-370		725,353,503	48.396.759	773,750,262	348.014.937	713.804	348 228 741
	LESS: OTHER FUEL AMORT	TSFR 4-026		0	0	0	0	0	0
	TOTAL O&M EXCL. O&M AMORTIZATIONS			725,353,503	48,396,759	773,750,262	348,014,937	213,804	348,228,741
4-380	TOUTHAND MOUTOUROUS BAST 101 NA 14TOT				;	:			
	LESS: NUCLEAR PRODUCTION EXPENSE	Ser 4-133		86,844,909	14,703,508	101,548,417	46,124,638	0	46,124,638
	ACCT 517	TSFR 4-086		4.752.251	592 965	5 345 216	2 439 435	•	2 430 435
4-384	ACCT 518	TSFR 4-090		0	0	01755	0	0 0	C5+'65+'*
4-385	ACCT 519	TSFR 4-100		1,452,593	181.248	1,633.841	745.648	-	745 648
ω	ACCT 520	TSFR 4-104		7,543,096	941,195	8,484,291	3,872,038	0	3.872.038
4-387	ACCT 523	TSFR 4-108		840,218	104,839	945,057	431,303	0	431,303
4-388	ACCT 524	TSFR 4-112		10,787,679	1,346,040	12,133,719	5,537,554	0	5,537,554
4-389	ACC 1 525	TSFR 4-123		0	0	0	0	0	0
	ACC : 528	ISFR 4-130		2,709,465	338,075	3,047,540	1,390,828	0	1,390,828
4-391	ACC1 529	451-4 XTX		1,577,978	196,893	1,774,871	810,011	0	810,011
w .	ACC1 350	15FK 4-138		750,796,1	195,531	1,762,588	804,405	0	804,405
4-595	ACC1 331	10FX 4-144		1,428,338	178,222	1,606,560	733,198	0	733,198
4-394	TOTAL NILOI EAD DOOD DANDOLL	DFK 4-148		978,025	122,034	1,100,059	502,042	0	502,042
	JOINE MUCLEAR PROD PATROLL	100		33,636,701	4,197,042	37,833,743	17,266,462	0	17,266,462
4.350	LEGGS NOCLEAR FUEL EAR-OUTER	1 STK 4-09/		21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
	SOCIETA TAGO ORMI EXCE. FOR R PATROLL			31,696,603	2,310,441	34,007,044	16,238,843	0	16,238,843
	NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-097		21,511,605	8,196,025	29,707,630	12,619,333	0	12,619,333
	LESS: OIL	TSFR 4-096		49,219	(49,219)	0	0	0	0
•	NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL			21,462,386	8,245,244	29,707,630	12,619,333	0	12,619,333
4-402			 		 	1 	[ 	]	 
	RECAPS FOR SCHEDULE 1	TSER 4-370	1	705 353 503	7.5. 25. 27	- 120 OZ 1-121		  }  }  }	1200000
				500,500,500	46,350,739	702'00'5	348,014,937	213,804	348,228,741

SCH 4 Page 11 of 47

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 4 - ALLOGATION OF OPERATION & MAINTENANCE EXPENSE
SEPONDATEST YEAD INC! KANDAM & MASS TO RE 31, 2010

2007 1									
LINE ACCI	r. DESCRIPTION	ALLOCATION	ALLOCATION	TOTAL COL 601	ADJUSTMENTS	TOTAL	JURISDICTION	ADJUSTMENTS	JURISDICTION
				200	200: 00*	COF: OOS	201:00	COF. 003	COF: BOB
4-408	ACCOUNT 501	TSFR 4-030		204,996,458	31,305,594	236,302,052	100,323,762	0	100,323,762
4-409	ACCOUNT 509	TSFR 4-055		0	(2,325,486)	(2,325,486)	(987,830)	0	(987,830)
4-410	ACCOUNT 518	TSFR 4-098		21,511,605	8,196,025	29,707,630	12,619,333	0	12.619.333
4-411	ACCOUNT 547	TSFR 4-168		17,582,185	(11,003,559)	6,578,626	2,263,700	0	2,263,700
4-412	TOTAL FUEL			244,090,248	26.172,573	270,262,821	114,218,966		114.218.966
4-413								,	
4-414	PURCHASED POWER	TSFR 4-208		77,324,214	(34,307,821)	43,016,393	18,421,671	0	18,421,671
4-415									
4-416	O&M EXCL FUEL & PURCHASED POWER			403,939,041	56,532,007	460,471,048	215,374,301	213,804	215,588,105

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

FINAL PRODUCTION PROPRESS   1776.64	J	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
Separation   Direction   Separation   Sepa	DE C	DEPRECIATION EXPENSES								
The color   The	SIS	STEAM PRODUCTION								
15-H5	STR	STRUCTURES & IMPROVEMENTS	5	45.6377%	3,682,287	175,451	3.857.738	1.760.584	c	4 750 5B4
15.   16   16   16   16   16   16   16   1	STR	UCTURES & IMPROVEMENTS-JATAN 2	5	45.6377%	3,682,287	(2,224,797)	1,457,490	665,165		665.165
1,428,677   1,42	2 6	JCTURES & IMPROVEMENTS - H5	5	45.6377%	74,063	35,693	109,756	20,090	0	20,090
Mail	2	AL ACCOON SIL			7,438,637	(2,013,653)	5,424,985	2,475,840	0	2,475,840
ANY DE 10 465077% 20270619 (12440.004) 17,000.004 (1750.004) 10 10 10 10 10 10 10 10 10 10 10 10 10	BOIL	ER PLANT EQUIPMENT	5	45 6377%	20 270 815	(41 244 603)	44 000		•	
D1 4650777, 2266.90 (746200) (	BOILE	ER PLANT EQUIPMENT-IATAN 2	5 6	45 6377%	29,270,615	(12,11,007)	17,936,928	3,196,047	<b>o</b> (	8,196,047
Direction   Dire	ENS.	TRAINS	2	45.6377%	C10,012,C2	(145,304)	160,021,71	902,816,	9	7,816,206
1	AQC	EQUIPMENT	í E	45.6377%	400,000 400,000 400,000	(346,200)	595, 100	2//,196	0	277,196
NA 2 D 1 45677% 6.583.344 3.823.110 10.122.414 4.661.527 0 1 1 461.77% 6.583.344 1.06.200 38.4473.29 17.543.28 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	BOILE	R PLANT EQUIPMENT - HS	5 2	45.63779/	2,430,360	(2,230,360)	0	0	0	0
NA   D   1	TOTA	L ACCOUNT 312	ì	10.001	63.944.152	534,975	38 440 275	1,253,821	0	1,253,821
Mary   Di						(0.0000000)	00,440,00	807'CHC' / I	o	17,543,269
NA 2   D 1   45 6377%   6 6689 304   (1666 901)   6 1002 403   2 2282 403   0   0   0   0   0   0   0   0   0	TURB	DGENERATOR UNITS	5	45.6377%	6.569.304	3.623.110	10 192 414	4 651 697	c	100
13136 GB9   2.066.209   15.194,817   6.994,570   0   0   0	TURBO		5	45.6377%	6,569,304	(1,566,901)	5,002,403	2,282,983	0 0	7 287 083
FEMT   Di	TOTA	L ACCOUNT 314			13,138,609	2,056,209	15,194,817	6,934,570	00	6,934,570
Marie   Mari	ACCE	SSORY ELECTRIC FOLIDMENT	č	46 000000	0000	į				
FEVT-161   Color	ACCE	SSORY ELECTRIC EQUIPMENT-IATAN 2	5 2	45.63/7%	2,832,597	2,072,272	4,904,869	2,238,471	0	2,238,471
Four Part	ACCES	SORY ELECTRIC EQUIPMENT - H5	5 5	45.6377%	795,535,	(980,884)	1.851,712	845,080	0	845,080
THATALY DIT 46.6377% 1.050,356 (597.762) 512.594 233.996 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ACC E	LEC EQUIP - COMPUTERS	5 5	45 6377%	630,330	135,407	430,364	196,682	0	196,682
TT THE DI 46.5377% 1.050.366 (591.289) 456.068 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTA	L ACCOUNT 315	i	9/ 1/07/04	5.061.370	(10)	7 100 147	274	0 1	274
Title					0.000	177,022	7,100,147	3,480,507	D	3,280,507
T-H7AN   D   45 6377%   1050,356   (591,286)   459,068   206,598   0   0   0   0   0   0   0   0   0	MISC	OWER PLANT EQUIPMENT	5	45.6377%	1,050,356	(537,762)	512,594	233.936	c	233 936
TH5   D1   45 6377%   2.1670   (7.916)   13,751   6,276   0.0000000000000000000000000000000000	MISCP	OWER PLANT EQUIPMENT-IATAN 2	10	45.6377%	1,050,356	(591,288)	459,068	209,508	o c	209.508
S DT 466377% (1,36,967) 6,130,828 2,797,971 0 30,683,977 0 30,683 986,414 449,721 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,977 0 30,683,732 0 37,737 0 37,738 0	MISCP	OWER PLANT EQUIPMENT - H5	5	45.6377%	21,670	(7,918)	13,751	6,276	0	6,276
S D1 45.6377% 6.218.735 (87.907) 6.130,828 2.797,971 0 0.0000% 297,020 (97.907) 6.130,828 2.797,971 0 0.0000% 297,020 (297,020) 0.130,828 2.797,971 0 0.0000% 0.0000% 0.397,28 (838,732) 0 0.0000% 0.0000% 0.300,454 5.432,950 0 0.0000% 0.0000% 0.300,454 5.432,950 0 0.0000% 0.0000% 0.300,454 5.432,950 0 0.0000% 0.0000% 0.3376,456 (413,838) 2.962,618 1.352,072 0 0.0000% 0.0000% 0.3376,456 (413,838) 2.962,618 1.352,072 0 0.0000% 0.0000% 0.0000% 0.3376,456 0.413,838 0.206,805 0.432,43 0 0.0000% 0	2	L ACCOUNT 316			2,122,382	(1,136,968)	985,414	449,721	0	449,721
S D1 45 6377% 6,218,735 (87.907) 6,130,828 2,797,971 0 100 MO 0,0000% 297,020 (297,020) 0 0,0000% 297,020 (297,020) 0 0,0000% 297,020 (394,927) 6,130,828 2,797,971 0 100 MO 0,0000% 838,732 (838,732) 0 100 MO 0,0000% 12,244,540 (340,026) 11,904,514 5,432,950 0 100 MO 0,0000% 12,244,540 (340,026) 11,904,514 5,432,950 0 100 MO 0,0000% 11,44,181 0 100 MO 0,0000% 10,3281 0,296,805 943,243 0 100 MO 0,0000% 10,3281 0,296,805 943,243 0 100 MO 0,00000% 1,701,886 364,919 2,066,805 943,243 0 100 MO 0,00000% (144,188) 144,188 0 0 100 MO 0,00000% (144,189) 144,189 0 0 10	TOTAL	STEAM PRODUCTION			92,605,149	(25,371,511)	67,233,639	30,683,907	0	30 683 907
S D1 45.6377% 6.218,735 (87.907) 6.130,828 2,797,971 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									•	
S 100 MO 00000% 6.18,735 (87,907) 6.130,828 2,797,971 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NUCLE	į								
TOD MICHON   TOD	SIRU	CTURES & IMPROVEMENTS	5	45.6377%	6,218,735	(87,907)	6,130,828	2,797,971	0	2,797,971
EQUIP  D1 45 6377% 11405,808 498,706 11,904,514 5,432,950 0 100 MO 0,0000% 838,732 (838,732) 0 100 MO 0,0000% 112,244,540 (340,026) 11,904,514 5,432,950 0 100 MO 0,0000% 114,619 (114,619) 2,962,618 1,352,072 0 100 MO 0,0000% 103,281 (103,281) 1,262,618 1,352,072 0 100 MO 0,0000% 103,281 (103,281) 1,266,805 943,243 0 17,00 MO 0,0000% 1,701,886 364,919 2,066,805 943,243 0 17,00 MO 0,0000% (144,188) 144,188 0 (1,010,102) 0 (2,330,80) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,13,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305) (1,010,102) 0 (2,350,460) 137,154 (2,213,305)	TOTA	OKLGROSS AFDC	100 MO	0.0000%	297,020	(297,020)	0	0	0	0
EQUIP D1 45.6377% 11.405.808 498.706 11.904.514 5.432.950 0  100 MO 0.0000% 838.732 (838.732) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	1 2 C C C C C C C C C C C C C C C C C C			6,515,755	(384,927)	6,130,828	2,797,971	0	2,797,971
100 MO	REACT	TOR PLANT EQUIPMENT	5	45.6377%	11 405 000	408 706	77		•	
100 MO	MISSO	JRI GROSS AFDC	100 MO	0.0000%	838 732	490,706	11,904,514	5,432,950	0 (	5,432,950
12.244,540   (340,026)   11.904,514   5,432,950   0   0   0   0   0   0   0   0   0	MISSO	JR! 40YR->60YR AMORT	100 MO	0.0000%	0	(30.1500)	0 0	0 0	0	0 0
D1         45.6377%         3.261,836         (299,218)         2.962,618         1,352,072         0           100 MO         0.0000%         114,619         (114,619)         0         0         0           ENT         D1         45,6377%         2,188,387         499,325         2,687,713         1,226,611         0           EOUIP         D1         45,6377%         2,188,387         499,325         2,687,713         1,226,611         0           EOUIP         D1         45,6377%         1,675,220         391,585         2,066,805         943,243         0           100 MO         0,0000%         2,6,666         (26,666)         0         0         0           1,701,896         364,919         2,066,805         943,243         0         0           1,00 MO         0,0000%         75,666         (75,666)         2,066,805         943,243         0           1,00 MO         0,0000%         1,701,896         364,919         2,066,805         943,243         0           100 MO         0,0000%         (144,18)         144,188         0         0         0           100 MO         0,0000%         (144,188)         144,188         0         0 <td>TOTAL</td> <td>. ACCOUNT 322</td> <td></td> <td></td> <td>12,244,540</td> <td>(340,026)</td> <td>11,904,514</td> <td>5,432,950</td> <td>0</td> <td>5,432,950</td>	TOTAL	. ACCOUNT 322			12,244,540	(340,026)	11,904,514	5,432,950	0	5,432,950
ENT D1 45.6377% 3.261,836 (299.218) 2.962.618 1,352.072 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ē	0 H * 0 L 1 L 1 L 1 L 1 L 1 L 1 L 1 L 1 L 1 L	;							
TOO MO	DE COURT	JOENSTALOR UNITS	5	45.6377%	3,261,836	(299,218)	2,962,618	1,352,072	0	1,352,072
ENT D1 45.6377% 2.188,387 499,325 2.887,713 1.226,611 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	O TO E	ON GROUN ATOC	100 MO	0.0000%	114,619	(114,619)	0	0	0	0
ENT D1 45.6377% 2.188.387 499.325 2.687,713 1.226.611 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2	250			3,376,456	(413,838)	2,962,618	1,352,072	0	1,352,072
100 MO 0,0000% 1,03,281 (103,281) 2,001,113 (1,226,611) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ACCES	SORY ELECTRIC EQUIPMENT	10	45.6377%	2 188 387	400 305	0 897 743	4 000 644	·	
EQUIP D1 45 6377% 1,675,220 391,885 2,066,805 943,243 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	MISSO		100 MO	0.0000%	103,281	(103,281)	0	110'077'	0 0	1,725,613
EQUIP         D1         45 6377%         1,675,220         391,585         2,066,805         943,243         0           100 MO         0,0000%         26,666         (26,666)         0         0         0         0           1,701,886         364,919         2,066,805         943,243         0         0         0           D1         45,6377%         (2,206,272)         (7,034)         (2,213,305)         (1,010,102)         0           100 MO         0,0000%         (144,188)         0         0         0         0           (2,350,460)         137,154         (2,213,305)         (1,010,102)         0         0	TOTA	L ACCOUNT 324			2,291,669	396,044	2,687,713	1,226,611	0	1,226,611
100 MO 0.0000% 7.05,666 (26,666) 2.066,805 943,243 0 0 1 1,701,896 364,919 2.066,805 943,243 0 0 1 1,701,896 (2,206,272) (7,034) (2,213,305) (1,010,102) 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	MISCE	LLANEOUS POWER PLANT EQUIP	5	45 6377%	1 675 220	301 696	300 090 6	040	•	
1,701,886 364,919 2,066,805 943,243 0  D1 45,637% (2,206,272) (7,034) (2,213,305) (1,010,102) 0  100 MO 0,0000% (144,188) 144,188 0 0  (2,350,460) 137,154 (2,213,305) (1,010,102) 0	MISSO	URI GROSS AFDC	100 MO	0.0000%	26,666	(26,666)	4,000,000 0	943,243	00	943,243
D1 45.6377% (2.206.272) (7,034) (2.213.305) (1,010,102) 0 100 MO 0.0000% (144,18) 144,18 0 0 0 (2.350,460) 137.154 (2.213.305) (1,010,102) 0	TOTA	- ACCOUNT 325			1,701,886	364,919	2,066,805	943,243	0	943,243
106 MO 0.0000% (144,188) (2.213.305) (1,010,102) 0 (2.350,460) 137.154 (2.213.305) (1,010,102) 0	REGU	LATORY DISALLOWANCES	5	45 6377%	(2 206 273)	(400 1)	100 000	(1000	•	
(2,350,460) 137,154 (2,213,305) (1,010,102) 0	MISSO	MISSOURI GROSS AFDC	100 MO	0.0000%	(144,188)	144,188	(5.213,305)	(1,010,102)	<b>-</b> -	(1,010,102)
	TOTAL	- ACCOUNT 328			(2,350,460)	137,154	(2,213,305)	(1,010,102)	0	(1,010,102)

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

10144_MOLEAN PRODUCTION   10144_MOLEAN PRO	LINE NO C	ACCT.	DESCRIPTION	ALLOCATION	ALLOCATION	SYSTEM TOTAL	ADJUSTMENTS	ADJUSTED TOTAL	KANSAS JURISDICTION	PROFORMA ADJUSTMENTS	PROFORMA JURISDICTION
TOTAL NUCLEAR PRODUCTION - T   T   T   T   T   T   T   T   T   T	990					S	001: 007	COF. 003	500:00	COF. 803	COL. 606
Content Cont	5-067		TOTAL NUCLEAR PRODUCTION			23,779,845	(240,673)	23,539,172	10,742,744	0	10,742,744
STITICTURES   CONTINUE   CONTIN	0 0		TO - NOILDINGOGG GENTO								
34   PLEIL-LOCACIES ALOCCIES ALOCCIE ALOCCIE ALOCCIE ALOCCIE ALOCCIE ALOCCIA	5-070	341	STRUCTURES - CT	5	45.6377%	186 244	(48 055)	138 180	990 63	c	000
344   ACCESSORY ELECTRICAL EQUIPMENT CT   DT   46,6577%   U1/306.581   1,106.00   441,101   DT   46,6577%   U1/306.581   1,106.00   4,106.00	5-071	342	FUEL HOLDERS, PRODUCERS & ACC - CT	5	45.6377%	443,692	(43,936)	349.695	159,593	o c	159 597
344   CACESCAPIN ELECTRICAL ELOUMENT 1	5-072	344	GENERATORS - CT	- 6	45.6377%	10,750,667	(1.085,197)	9.665,470	4.411.101		4 411 101
1.00   1.00	5-073	345		5	45.6377%	585,239	(111,620)	473,619	216.149	· c	216 149
TOTAL CITICATE PRODUCTIONS CONTINUED   TOTAL CICICATES NATION   TOTAL	5-074	346	OTHER PROD - MISC PWR PLT EQUIP - CT	5	45.6377%	0	0	0	0	0	0
STRECTICHES, WIND   STRECTICHES, WIND   STRECTICHES, WIND   SECRETARY   T.15.891   S.3.491   S.0.696   T.10.201   S.4.695     SACCESSORY   ELECTRICAL EXAMPRICATION   D. 1	ın «		TOTAL OTHER PRODUCTION - CT			11,965,842	(1,338,869)	10,626,973	4,849,909	0	4,849,909
STATE   STRECTURES - NIND   SEETING   STATE	5-077		OTHER PRODUCTION - WIND								
34   GENEROLINGENINO   D1   468877%   7,5863-41   5,5069-41   246,5969-41   0   0   0   0   0   0   0   0   0	•	341	STRUCTURES - WIND	10	45 6377%	171 849	2,843	175 603	AU 182	c	20,00
346 ACCESSORY RELATIONCE COUNTERN LOWIND         D11 AGESTYN, G 416         G 416         G 90         T 7004         G 1789         G 90           348 ACCESSORY RELATIONCE COUNTERN LOWING COUNTERN ROUND LOWING PANT DEPRECIATION LAW DEPARTMENT LAW DEPRECIATION LAW DEPARTMENT LAW DEPRECIATION LAW DEPARTMENT LAW DEPARTMENT LAW DEPARTMENT LAW DEPRECIATION LAW DEPARTMENT LAW DEPARTMENT LAW DEPARTMENT LAW DEPRECIATION LAW DEPARTMENT LAW D	o.	344	GENERATORS - WIND	5	45.6377%	7.059.341	53.096	7 112 437	3 245 955	0 0	2245 055
1707AL OFFICE PRODUCTION PAND   D1 45637%   D2 278766   F7530   C7264188   C726410   C7264188   C726410   C7264188   C726410   C726418	5-080	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	δ	45.6377%	6,416	286	2 006	3.198	•	3,100
TOTAL DITIED RODUCTION - WAND   T.237, 665   57,530   T.284, 13   3.389, 335   0 48, 44, 44, 44, 44, 44, 44, 44, 44, 44,	5-081	346	OTHER PROD-PWR PLT EQUIP - WIND	5	45.6377%	0	8	0	, ,	o c	5
TOTAL PRODUCTION PLANT DEPRECALTON   TANASMISSION	5-082		TOTAL OTHER PRODUCTION - WIND			7,237,606	57,530	7,295,136	3,329,335	•	3.329.335
TATALANSIASION   TATALANCOUNT 359   TATALANCOUNT 359   TATALANCOUNT 350   TATA	5-083										
TAMASMISSION   TAMA	₩ 1					135,588,443	(26,893,523)	108,694,920	49,605,895	0	49,605,895
325         STRUCHERS AND INFROVENIENTS         352 SUB         46 SST7N         66 SST7N         (27.3)         (6.431         20.86F         0           353         TOTAL ACCOUNT 352         100 MO         0.0000%         6.8377         (2.0450)         1.396 230         65.7208         0           353         STATION EQUIPMENT         100 MO         0.0000%         4.272 989         (2.0450)         1.396 230         657 208         0           354         STATION EQUIPMENT         100 MO         0.0000%         4.272 989         (2.0450)         1.396 230         657 208         0         0           354         TOTAL ACCOUNT 354         1.00 MO         0.0000%         4.557/M         4.574 31         1.7350         7.888         0         1.14           355         TOTAL ACCOUNT 354         1.00 MO         0.0000%         3.762 266         1.417,350         7.888         0         1.14           356         OVERHERO COUNT 354         1.00 MO         0.0000%         3.762 266         1.417,350         7.888         0         1.147,359         0         1.147,359         0         1.147,359         0         1.147,359         0         1.147,359         0         1.147,359         0         1.147,359         <	n (c		NOWNWANT								
MISSOURI GROSS AFPTCOLINETS   TOMINO   TOWING		343	STRUCTURES AND IMARROLLS	262 C115	46.60770	000	(000		, ,	•	
TOTAL ACCOUNT 362   TOTA	~	1	MISSOURI GROSS AFDC	332 305 100 MO	45.057778	00,003	(20,02)	65,431	79,861 C	0 0	29,861
STATION EQUIPMENT   STATION   STATION EQUIPMENT   STATION EQUIPMENT   STATION EQUIPM			TOTAL ACCOUNT 352	2	E 0000:0	213	(5)	06.434	2 20 00	0	7
Signature   Sign	_					180'00	(50,400)	54,55	100'87	Þ	29,86
MISSOURIS GROSS AFDC		353	STATION EQUIPMENT	353 SUB	45.6377%	4,272,969	(2.876.738)	1.396.230	637,208	C	637 208
TOTAL ACCOUNT 3554   TOMAL ACCOUNT 3554   TOMAL ACCOUNT 3555   TOMAL ACCOUNT 3556   TOMAL ACCOUNT 3557   TOMAL A			MISSOURI GROSS AFDC	100 MO	0.0000%	12,504	(12,504)	0	0	0	
1564   TOTAL ACCOUNT 353   TOTAL ACCOUNT 354   46 5011%   4574814   (1,306,666)   3,268,116   1,491,361   0   1,491,361   1,491,361   0   1,491,361   1,491,361   0   1,491,361   1,491,361   1,491,361   0   1,491,361   1,491,361   1,491,361   0   1,491,361   1,491,361   1,491,361   1,491,361   1,491,361   0   1,441,422,61   1,441,261   2,360,120   1,417,839   0   1,441,442,61   1,441,261   2,360,120   1,417,839   0   1,441,442,61   1,441,261   2,360,120   1,417,839   0   1,441,442,61   1,441,261   2,360,120   1,417,839   0   1,441,442,61   1,441,261				7	45.6377%	289,341	1,583,547	1,872,888	854,743	0	854.743
354   TOYMERS AND FIXTURES   354   45 \$201*   44 \$501*   44 \$4501*   44 \$4501*   44 \$4501*   44 \$4501*   44 \$4501*   44 \$4500*   44 \$450			TOTAL ACCOUNT 353			4,574,814	(1,305,696)	3,269,118	1,491,951	0	1,491,951
10   10   10   10   10   10   10   10		25.4	ODGITE SID GIVE SOCIETY		200			:			
356   POLES AND PIXTURES   356 SUB   48 8417%   3762,286   (1412,186)   2,350,120   1,147,839   0   1,144,839   0   1,144,839   0   1,144,839   0   1,144,84		5	TOTAL ACCOUNT 364	<b>\$</b>	45.5201%	94,813	(77,463)	17,350	7,898	0 1	7,898
1.00   1.00			# P P P P P P P P P P P P P P P P P P P			94,813	(77,463)	17,350	7,898	0	7,898
MISSOURI GROSS AFDC   100 MO		355	POLES AND FIXTURES	355 SUB	48.8417%	3.762.256	(1.412.136)	2,350,120	1 147 839	c	1 147 830
TOTAL ACCOUNT 355   TOTAL ACCOUNT 356   TOTAL ACCOUNT 369   TOTAL ACCOUNT 360   TOTA	_		MISSOURI GROSS AFDC	100 MO	0.0000%	126	(126)	0	0		
356   OVERHEAD COND. & DEVICES   100 MO   0.0000%   1.570,166   1.570,168   1.570,168   776,493   0.0000%   1.570,168   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   776,493   0.0000%   1.570,168   7.56,393   1.570,168   7.56,393   1.570,168   7.56,393   1.570,168   7.56,393   1.570,168   1.570,169	5-101		TOTAL ACCOUNT 355			3,762,382	(1,412,261)	2,350,120	1,147,839	0	1,147,839
MISSOURI GROSS AFDC   100 MO   00000%   79   (79)   (79)   70   (79)		356	OVERHEAD COND. & DEVICES	356 SUB	49.4528%	2 830 166	(1259 998)	1 570 168	776 403	c	776 403
TOTAL ACCOUNT 356   TOTAL ACCOUNT 356   TOTAL ACCOUNT 356   TOTAL ACCOUNT 357   TOTAL ACCOUNT 357   TOTAL ACCOUNT 357   TOTAL ACCOUNT 357   TOTAL ACCOUNT 358   TOTAL ACCOUNT 352   TOTA			MISSOURI GROSS AFDC	100 MO	0.0000%	62	(62)	8	200	o c	Gr.
357         UNDERGROUND CONDUIT         357         48.2311%         53.139         (26.240)         26.899         12.974         0           358         TOTAL ACCOUNT 35T         35.8         45.6377%         63.020         (8.830)         64.190         24.731         0           1 VIDERGROUND COND. & DEVICES         35.8         45.6377%         63.020         (8.830)         64.190         24.731         0           1 OTAL TRANSMISSION PLANT DEPREC.         10.5 TALL TRANSMISSION PLANT DEPREC.         11.464.309         (4.111.032)         7.353.277         3.491.747         0           361         STRUCTURES & IMPROVEMENTS         361         47.5416%         289.068         (84.055)         205.064         97.490         0           362         STATION EQUIP-COMMUN EQUIP (LIKE 397)         362.COM         46.1172%         124.426         7.20.311         844.736         1,049.653         0           364         POLES. TOWERS & INTIURES         364         46.1050%         9.299.872         3.31.786         1,439.221         0	5-105		TOTAL ACCOUNT 356			2,830,245	(1,260,077)	1,570,168	776,493	0	776,493
TOTAL EXCOUNT SOLVE SO		267		į	20170000						
STATION EQUIP COINT 368   45 6377%   63 020   (8,830)   64,190   24,731   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3	TOTAL ACCOUNT 357	/22/	46.2311%	53,139	(26,240)	26,899	12,974	0 0	12,974
TOTAL ACCOUNT 368   45.6377%   63.020   (8.830)   64.190   24.731   0   0   0   0   0   0   0   0   0	5-109					20, 100	(045:04)	60000	+/6'71	5	12,374
TOTAL ACCOUNT 368   F3 020   (8,830)		358	UNDERGROUND COND. & DEVICES	358	45.6377%	63,020	(8,830)	64,190	24,731	0	24,731
TOTAL TRANSMISSION PLANT DEPREC.   11,464,309   (4,111,032)   7,353,277   3,491,747   0	5-111		TOTAL ACCOUNT 358			63,020	(8,830)	54.190	24,731	0	24,731
DISTRIBUTION         361         47.5416%         289,068         (84,005)         205,064         97,490         0           362         STATION EQUIP COUNTY SEZ         362 SUB         42,4435%         3,353,094         (880,034)         2,473,060         1,049,653         0           STATION EQUIP COUNTY SEZ         46.1172%         46.1172%         3,477,519         (169,724)         3,317,796         1,439,221         0           364         POLES, TOWERS & FIXTURES         364         46.1050%         9,299,872         3,667         9,303,539         4,289,382         0	5-113		TOTAL TRANSMISSION PLANT DEPREC.			11.464.309	(4.111.032)	7.353.277	3 491 747	c	3 491 747
DISTRIBUTION   SEC CIVE & IMPROVEMENTS   361   47.5416%   289,068   (84,005)   205,064   97,490   0   0   0   0   0   0   0   0   0	5-114						(		11,110,110	•	t of one
361 STRUCTURES & IMPROVEMENTS 361 47.5416% 289,068 (84,005) 205,064 97,490 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DISTRIBUTION								
362 STATION EQUIPMENT 362 SUB 42.4435% 3,355,094 (880,034) 2,473,060 1,049,653 0 0 0 STATION EQUIP (LIKE 397) 362 COM 46.1172% 124.426 720,311 844,736 389,568 0 1 OTAL ACCOUNT 362 364 46.1050% 9,299,872 3,667 9,303,539 4,289,382 0	5-116	361	STRUCTURES & IMPROVEMENTS	361	47.5416%	289,068	(84,005)	205,064	97,490	0	97,490
STATION EQUIP - COMMUN EQUIP (LIKE 397) 362 COM 46.1172% 124,426 720,311 844,736 389,588 0 TOTAL ACCOUNT 362 3,477,519 (159,724) 3,317,796 1,439,221 0 364 POLES, TOWERS & FIXTURES 364 46.1050% 9,299,872 3,667 9,303,539 4,289,392 0		362	STATION EQUIPMENT	362 SUB	42.4435%	3,353,094	(880.034)	2.473.060	1.049.653	c	1.049.653
10 FAL ALCUDIN 1 362 1,439,221 0 3 3 3 17,796 1,439,221 0 3 3 4,289,382 3.64 46,1050% 9,299,872 3,667 9,303,639 4,289,382 0				362 COM	46.1172%	124,426	720,311	844,736	389,568	0	389,568
POLES. TOWERS & FIXTURES 364 46:1050% 9,299.872 3.667 9,303.539 4,289,382 0			OTAL ACCOUNT 362			3,477,519	(159.724)	3,317,796	1,439,221	0	1,439,221
	-	364	POLES, TOWERS & FIXTURES	364	46.1050%	9,299,872	3,667	9,303,539	4,289,392	0	4,289,392

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Color   Colo	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
Coloniories   368   42,24469   1,267124   1,06264   1,467124   1,06264   1,467124   1,06264   1,467124   1,06264   1,467124   1,06264   1,467124   1,06264   1,467124   1,06264   1,46712	8	ERHEAD COND. & DEVICES	365	45.1672%	4.693.093	78.180	4771 273	2 155 DEC	c	
Micros   Micro   Micros   Micros   Micro   Micros   Micros   Micros   Mic	S		366	42.7952%	3,202,689	1.806.744	5.009.433	2,133,030	0 0	2,155,050
Note   State	5	~	367	49.0503%	8,328,488	(1,871,293)	6 457 194	2.167.274	0	2,143,197
1,117,221   1,117,421   1,127,230   1,117,421   1,127,230   1,117,421   1,127,230   1,117,421   1,127,230   1,117,421   1,127,230   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,127,231   1,117,421   1,12	Ž	E TRANSFORMERS	368	42.2173%	7,788,244	(4.353.389)	3 434 855	1 450 105	> 0	3,107,274
COLOUR PREMISES   377   Colour Septicos   3.388.4564   (1787;1226)   (1787;1226)   (1787;1226)   (1787;1226)   (1787;1226)   (1787;1226)   (1787;1226)   (1787;1226)   (1788;1226)   (	Ϋ́	VICES	369	48.2449%	2,594,048	1.947 324	4 541 372	2,180,080	<b>-</b>	1,450,105
CONTRINGENIES    271   2.00 ct/00   2.00 ct/00 ct/00   2.00 ct/00	ME	ERS	370	45.8752%	3 398 548	(1 787 143)	101101	700.007	<b>&gt;</b> •	2,180,380
NOTE OF SCHOOL SYSTEMS   170 Genes   170	SN	FALLATION ON CUST, PREMISES	371	28 4340%	1117136	(11,101,11)	<b>5</b>	139,233	9	739,235
Maintaine   Main	STR	EET LIGHTING & SIGNAL SYSTEMS	373	74.0456%	1 194 830	(51,111,1)	0 177	0 000	0 '	0
DECESTREE   Company   Co					2001-011	†00°†	1,009,714	UCE, de 2, 1	0	1,236,350
### MANUER   DEFORMER   DEFORMER	TOT	AL DISTRIBUTION PLANT DEPREC.			45.383.524	(5.061.879)	40 324 644	10 000 001	•	
DECEMBER   COMPANIES   COMPONED   COMPANIES   COMPONED   COMPONE						(a salah	10,120,0	10,900,033	<b>-</b>	18,908,895
A CHARGE DIA PRODUE NAME   CORPER   CORPE   CORPER   CO	GEN	ERAL PLANT								
THE REQUIREMENT PITO 4536699, 1473.9 (452.80 1452.40 1 162.24 1 1	Š	ID AND LAND RIGHTS	0000	#VA! (iF)	-	c	•	•	,	
THERE CENTINELY THOUSES TO THE CENTINELY THOUSE STORES TO THOUSE STORES TO THE CENTINELY THOUSE STORES TO THE CENTINELY THOUSE STORES TO T	STR	:UCTURES & IMPROVEMENTS	T C	A5 36600/.	140 140 1	0 00 02,	0 !	0	0	0
UNE SCHOPHENT-COMPUTEI 7TD 46:56989	9FG	ICE FURNITURE & EQUIPMENT	D. d.	45 3669%	640.241	452,030	1,823,407	827,224	0	827,224
100   100	å	ICE FURNITURE & EQUIPMENT - COMPUTEI	E	45 3660%	070,241	211,12	766,196,1	620,326	0	620,326
1,000 EQUIP-   1,00	TR/	NSPORTATION FOLID - ALITO'S	2 6	40.300376	011.0	18,503	23,619	10,715	0	10,715
Name	À		9 4	46.4697%	41,739	(7,874)	33,865	15,737	0	15,737
TICN ECOLOPHEN TO AS A GASTAN TO A GASTAN	2 0	ANSPORTATION EQUIP - LIGHT TRUCKS	OS :	46.4697%	747,880	(33,028)	714,853	332,190	0	332,190
120   120	2	ANSPORTATION COURS TRACTORS	- F	46.4697%	1,535,319	1,547,914	3,083,233	1,432,769	0	1,432,769
12   12   13   13   14   14   14   14   14   14	£ £	ANSPORTATION EQUIP - TRACTORS	OS -	46.4697%	91,588	(578)	91,010	42,292	0	42.292
PID   45,9689%   15,611   10,184   10,184   10,184   10,184   10,184   10,184   10,184   10,184   10,184   10,184   11,185   11	<u> </u>	ANSPORTATION EQUIP - IRAILERS	T&D	46.4697%	96,529	(26'93)	19,836	9,218		9 2 1 8
1,000   1,00	7 i	ORES EQUIPMENT	PTD	45.3669%	22,555	(151)	22.404	10.164	· c	240
PID	2	OLS, SHOP & GARAGE EQUIPMENT	PTD	45.3669%	115,010	55.809	170.819	77.495	•	\$ 5°
VED EQUIPMENT   T&D   46.4697%   S17.042   188.649   1.000.692   477.342   0   0   0     VED EQUIPMENT   T&D   46.4697%   2.984.930   4.386.353   7.353.282   3.417.049   0   0   0   0     VAL 397   TAT 397   TO MAC   0.0000%   0.00000%   0.0000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.00000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.000000%   0.0000000000	Š	30RATORY EQUIPMENT	DTD	45.3669%	167,691	77 319	245,010	111 153	0	084,77
1,000,000   1,00	S.	WER OPERATED EQUIPMENT	T&D	46,4697%	817.042	188 649	1 005 602	67.342	0 6	551,111
SSS AFECTIONEINT   TAD					!		300'000';	24C, 104	5	467,342
10   10   10   10   10   10   10   10	8	MMUNICATIONS EQUIPMENT	T&D	46.4697%	2,984,930	4,368,353	7,353,282	3,417,048	_	3.417.04B
SEQUIPMENT   PTD   45.3669%   17.489   2.742   20.230   9.178   0   3.41     LE PROPERTY   100 MO   0.00000%   17.319.860   15.374,612   7.382.861   0   7.38     LE PROPERTY   100 MO   0.00000%   17.319.860   15.374,612   17.334,645   17.334,645   17.334,454   17.334,645   17	Ē	SOURI GROSS AFDC	100 MO	0.0000%	232	(232)	0			
SEQUIPMENT   PTD   45.3669%   17.469   2.742   20.230   9.178   0   0   0   0   0   0   0   0   0	_	OTAL ACCOUNT 397			2,985,162	4,368,121	7,353,282	3,417,048	0	3.417.048
PID	2							!	•	
PLANT DEPREC.   100 MO   0 00000%   0   0   0   0   0   0   0	ž	SCELLANEOUS EQUIPMENT	PTD	45.3669%	17,489	2,742	20,230	9,178	0	9.178
PLANT DEPREC.   15,914,612   7,319,861   15,914,612   7,382,851	5	HER LANGIBLE PROPERTY	100 MO	%0000:0	0	0	0	0	0	0
ATION EXPENSES   ATIO	101									
10 Cit Differences   10 Differences					0,004,732	098,815,7	15,974,612	7,382,851	0	7,382,851
OGL DIFFERENCES.         OGL DIFFERENCES.<	101	AL DEPRECIATION EXPENSES			201,091,007	(28.746.554)	172.344.454	79 389 388	•	70 300 300
OGL DIFFERENCES-100% MO         C00000%         C00000%         0								200120010	•	73,303,368
COLDIFFERENCES-100% MD   100	Š	FERPLANT TO GL DIFFERENCES								
O GL DIFFERENCES	ő	WERPLANT TO GL DIFFERENCES-100% MO	100 MO	0.0000%	C	c	c	ć	•	•
O GL DIFFERENCES ALLOCATE   D 1   45 6377%   0   0   0   0   0   0   0   0   0	୍ଦି	WERPLANT TO GL DIFFERENCES-100% KS	100 KS	100.0000%	0	0	0 0	0 0	0 6	<b>&gt;</b> (
RGED TO CLEARING OR OTHER ACCOUNT         963.564         (346.200)         607.383         277.196         0         277.196           12) CHARGED TO INVENTORY         TSFR 5-019         45.3669%         2.513.055         1,429.741         3.942.796         1,832.205         0         277.196           1. CALARGED TO INVENTORY         TSFR 5-119         45.3669%         2.513.055         1,429.741         3.942.796         1,832.205         0         2,109.401           1. CALARGED TO CILEARING         TSFR 5-139         3,466.639         1,083,540         4,561.79         2,109.401         0         2,109.401           1. OF CLEARING         TSFR S-139         197.624,369         (23,830.094)         167,784,274         77,279,987         0         77,279,987           1. CALARGED TO CLEARING         TALANT         198.248         130,842.74         77,279,987         0         77,279,987           1. CALEARING         TALANT         182.88,289         182.88,289         182.88,289         182.48         0         182.44	ğ	VERPLANT TO GL DIFFERENCES-ALLOCATE	Ď	45.6377%	С				> 0	<b>&gt;</b> (
RGED TO CLEARING OR OTHER ACCOUNT           12) CHARGED TO INVENTORY         TSFR 5-019         963,564         (346,200)         607,383         277,196         0           12) CHARGED TO INVENTORY         TSFR 5-139         45,3669%         2,513,056         1,429,741         3,942,796         1,832,205         0         1,13           17 CLEARINGS OF OTHER ACCOUNTS         15FR 5-139         3,466,639         1,083,540         4,550,179         2,108,401         0         2,7           LANT         197,624,369         (28,830,084)         167,784,274         77,279,867         0         77,7           LANT           INPROVEMENTS - PRODUCTION         D1         45,6377%         39,665         130         38,985         18248         0         6           PROVEMENTS - GENERAL         PTD         45,366,477         A22,836         1,288,283         584,455         0         6	101	AL POWERPLANT TO GL DIFFERENCES			0		•	•	•	<b>•</b>
12) CHARGED TO INVENTORY TSFR 5-019 ARGED TO OTHER AFFILIATES PTD 0.0 0	LESS	EDEPR CHARGED TO CLEARING OR OTHER	ACCOUNT							
ARGED TO OTHER AFFILIATES PTD 45.3669% 0.001.001.001.383 277.186 0.001.001.001.383 277.186 0.001.001.001.001.383 277.186 0.001.001.001.001.001.001.001.001.001.0	S	IT TRAINS (312) CHARGED TO INVENTORY	TSER 5-019		200	1000 000		;		
OF CLEARING TSFR 5-139 2.513,055 1,429,741 3.942,796 1,832,205 0 1,100.0000000000000000000000000000000	Ü	N PLANT CHARGED TO OTHER AFFILIATES	CTA	45 3660%	900'005	(346,200)	607,383	277,196	0	277,196
TO CLEARINGS OR OTHER ACCOUNTS  1466,639  1,083,540  4,550,179  2,109,401  0, 2,  197,624,369  197,624,369  197,624,369  197,624,369  197,794,274  77,279,387  0, 77,279,387  197,794,274  197,794,274  77,279,387  0, 77,279,387  19,248  19,248  19,248  19,248  19,248  10,083,445  10,083,445	Ę.	HICLES (392) CHARGED TO CLEARING	TSFR 5-139	200000	2.513.055	1 429 741	0 2070 206	0 000 000	0 (	0
TO CLEARINGS OR OTHER ACCOUNTS         3,466,639         1,083,540         4,550,179         2,109,401         0         2,           **OF CLEARING           **ISON CHARING         197,624,369         (29,830,084)         167,784,274         77,279,387         0         77,7           **LANT         **ISON CHARINGS - PRODUCTION         D1         45,6377%         39,855         130         39,985         18,248         0         6         7         7					200	11001	3,342,730	1,632,205	)	1,832,205
CPF CLEARING         197,624,369         (29,830,994)         167,794,274         77,279,387         0         77,7           **LANT         **LANT         **A5.6377%         39,855         130         39,985         18,248         0           **IPPROVEMENTS - GENERAL         PTD         45,3669%         865,447         422,836         1,288,283         584,455         0         6	TOTA	L CHARGED TO CLEARINGS OR OTHER ACC	OUNTS		3,466,639	1,083,540	4,550,179	2,109,401	0	2,109,401
197,624,369 (28,830,094) 167,794,274 77,279,987 0 77,719.14NT  LLANT  IPROVEMENTS - PRODUCTION D1 45,6377% 39,855 130 39,985 18,248 0 FPTD 45,3669% 865,447 422,836 1,288,283 584,455 0 E	TOTA	L DEPR NET OF CLEARING								
ILANT HPROVEMENTS - PRODUCTION D1 45.6377% 39.855 130 39,985 18,248 0 HPROVEMENTS - GENERAL PTD 45.3669% 865,447 422,836 1,288,283 584,455 0 6					197,624,369	(29,830,094)	167,794,274	77,279,987	0	77,279,987
D1 45.637% 39.855 130 39.985 18,248 0 PTD 45.3669% 865.447 422,836 1,288,283 584,455 0 6	AMO	TTIZATIONS TED TERM PLANT								
71D 45.50ts/9 855,447 422,836 1,288,283 584,455 0	j j	ASEHOLD IMPROVEMENTS - PRODUCTION ASEHOLD IMPROVEMENTS - DENEDA!	5 G	45.6377%	39,855	130	39,985	18,248	0	18,248
	ĺ		ŗ J	45.50087%	865,447	422,836	1,288,283	584,455	0	584,455

SCH 5 Page 15 of 47

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7.180		TOTAL LIMITED TERM PLANT			905 302	422 966	1 328 268	502 203		E00 703
5-181									•	
5-182		OTHER ELECTRIC PLANT								
5-183	405	MISC INTANGIBLE PLANT	303	45.8179%	11,301,514	1,805,782	13,107,296	6,005,487	0	6,005,487
5-184		OTHER PRODUCTION LAND RIGHTS	Ď	45.6377%	909	(909)	0	O	0	0
5-185		TRANSMISSION LAND RIGHTS	٥	45.6377%	148,645	(148,644)	-	0	0	0
5-186		DISTRIBUTION LAND RIGHTS	360 LR	41.6439%	211,233	(211,233)	0	9	0	6
5-187		TOTAL OTHER ELECTRIC PLANT			11,661,998	1,445,299	13,107,297	6,005,488	0	6.005,488
5-188						,				
5-189		RATE BASE PLANT ADJUSTMENTS								
_	407	UNRECOVERED RESERVE AMORTIZATION - MC	100 MO	0.0000%	0	0	0	0	0	0
5-191		UNRECOVERED RESERVE AMORTIZATION - KS	100 KS	100.0000%	0	1,661,925	1,661,925	1,661,925	0	1,661,925
۵.		IATAN 1 REG ASSET AMORT - MO	100 MO	0.0000%	0	438,215	438,215	0	0	0
5-193		IATAN 1 REG ASSET AMORT - KS	100 KS	100.0000%	0	156,119	156,119	156,119	0	156,119
5-194		TOTAL RATE BASE PLANT ADJUSTMENTS			0	2,256,259	2,256,259	1,818,044	0	1,818,044
5-195										
5-196		AMORTIZATION OF (GAIN)SALE - EMISSION CR	<u>n</u>	42.4784%	0	0	0	0	•	0
5-197										
5-198		CREDIT RATIO AMORTIZATIONS								
5-199	399	CREDIT RATIO AMORTIZATION - MO	100 MO	0.0000%	33,236,221	(33,236,221)	0	0	0	0
5-200	399	CREDIT RATIO AMORTIZATION - KS	100 KS	100.0000%	18,000,000	(18,000,000)	0	0	0	0
5-201		TOTAL CREDIT RATIO AMORTIZATIONS			51,236,221	(51,236,221)	0	0	0	0
5-202										
5-203		TOTAL AMORTIZATIONS			63,803,522	(47,111,697)	16,691,824	8,426,235	0	8,426,235
		TOTAL DEPRECIATION & AMORTIZATIONS			261.427.890	(76.941.792)	184.486.099	85.706.222	C	85.706.222
						/ · · · · · · · · · · · · ·			,	,

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

March   Particle   P	£	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010								
THESCHETION   DESCRIPTION   DASS FACTOR   COL. 601	Ü		ALLOCATION	ALLOCATION	SYSTEM	ADJUSTMENTS	ADJUSTED	KANSAS	PROFORMA	PROFORMA
PARCE   CHART NAME   CHART   CASCAGA   CASCA	ラー		BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
ELCTIVECTOR   Control		TAXES OTHER THAN INCOME TAXES-ELEC								
PARTICIPATION   PARTICIPATIO										
ELECTION OF PREEK	7		0.44	2000						
TOTAL PROPERTY TAX   SHAWAG WOW   44 1889%   371 077   7,099.046   61,171.249   9,0455.95   9,0455.95   9,04		ELECTRIC - WOLF CREEK	W.C. P. ANT	45.9525%	46,068,690	7,089,045	53,157,735	24,427,303	0 1	24,427,303
STATE UNE PLANCE   Mark   Ma		TOTAL PROPERTY TAX			60,048,215	7.089.045	67.137.260	30.435.903		5,008,600 20 435,903
The Decided Ministry									•	200000
The Charles Control	=	-								
PECA PERCANDENT SALAMAG WIOLOW 46 16186666 20 396.83 1675.70 0 190.335 6 97.90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		SIAIE UNEMPLOYMEN	SAL&WAG W/O WC	46.1866%	371,077	0	371,077	171,388	0	171,388
VOLUMENT		FEDERAL UNEMPLOYMENT	SAL&WAG W/O WC	46.1866%	190,336	0	190,336	87,910	0	87,910
WOLF PRODICATION         WORNOOTHEAD         WOLF PRODICATION         46 5877%         2 569 344         12,656 909         0           TOTAL PAYROLL TAX         SALAWAGG WOO WA         46 568778         1,457 259         1,457 259         1,457 259         1,457 259         0         1,457 249         0           MISC JAX         MISC JAX         1,00 MO         0.0000WA         45,197 150         0         566,112         257,538         0           STATE CAPITAL STOCK         1,00 MO         0.0000WA         45,796,577         (45,197,150)         53,415         257,538         0           OTHER MISC TAX         1,00 MO         0.0000WA         117,664,151         (36,306,820)         81,327,331         36,971,189         0           OTHER MISC TAX         175R EAGT         1,00 MO         0.0000WA         117,664,151         (36,306,820)         81,327,331         36,971,189         0           FRECAP FOR INCOMETAXES         1,00 MO         0.0000WA         117,664,151         (36,306,820)         81,357,331         36,971,189         0           FRECAP FOR INCOMETAXE WOUR FAXES WO EARWINGS TAX         158R E-031         117,664,151         (36,306,820)         81,357,331         36,970,189         0           FRECAP FOR INCOMETAXES         100 MO		FICA	SAL&WAG W/O WC	46.1866%	20,386,868	1,676,709	22,063,577	10,190,408	0	10,190,408
PATROLL TAX MANAGAWAG WOOW		WOLFCREEK	WC PROD PAY	45.6377%	2,519,745	124,576	2,644,321	1,206,808	0	1,206,808
MINSC.TAXE		PAYROLL IAX CONTRA	SAL&WAG W/O WC	46.1866%	(11,648,767)	0	(11,648,767)	(5,380,165)	0	(5,380,165)
MISC TAX   MISC TAX		IOTAL PAYROLL TAX			11,819,259	1,801,285	13,620,544	6,276,348	0	6,276,348
SECRET STACK	⊆									
TOTAL PLANT 45,4026% 518,130 (45,197150) 668,112 257,938 0 257,938	#	AT STORES OF STORES	011001	000						
UNAL PLAN   454426%		STATE CASIAL STOCK	100 MIO	0.0000%	45,197,150	(45,197,150)	0	0	0	0
100 MO		STATE CAPITAL STOCK	OIAL PLANI	45.4026%	568,112	0	568,112	257,938	0	257,938
TSFR 6-031   TSF		OTUBE MISO	0.000		0	0	0	0	0	0
TSFR 6-031 117,664,151 (36,306,820) 81,357,331 36,970,189 0  TSFR 6-031 117,916,765 (36,559,434) 81,357,331 36,970,189 0  TSFR 6-017 159R 6-017 17,1386 0  TSFR 6-018 10,336 0 (11,648,767) (5,390,169) 0  TSFR 6-021 (11,648,767) (5,390,169) 0  TSFR 6-022 50,386,889 1,676,799 22,083,577 (1),90,408 0  TSFR 6-021 (11,648,767) (5,390,169) 0  TSFR 6-022 50,390,169 0  TSFR 6-022 50,390,169 0  TSFR 6-022 50,390,169 0  TSFR 6-023 31,415 0 31,415 0		TOTAL MISC TAX	OM NO	0.000%	31,415	0	31,415	0	0	0
TSFR 6-031 17,664,151 (36,306,820) 81,357,331 36,970,189 0 0 0 1 17,664,151 (36,306,820) 81,357,331 36,970,189 0 0 0 1 17,664,151 (36,306,820) 81,357,331 36,970,189 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		O'AL MISC IAA			45,796,677	(45,197,150)	599,527	257,938	0	257,938
TSFR 6-031		TOTAL OTHER TAXES W/O EARNINGS TAX			117,664,151	(36.306.820)	84 347 334	36 970 189	•	36 070 480
TSFR 6-031 117.664,151 (36.306.820) 81.357.331 36.970.189 0 0 1 17.664,151 (36.306.820) 81.357.331 36.970.189 0 0 1 17.664,151 (36.306.820) 81.357.331 36.970,189 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							20, 100, 100	20,000	•	20,370,103
TSFR 6-031 117,664,151 (36,306,820) 81,357,331 36,970,189 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		RECAP FOR INCOME TAXES								
TSFR 6-027		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
TSFR 6-031 117,664,151 (36,306,820) 81,357,331 36,970,189 0  TSFR 6-031 117,664,151 (36,306,820) 81,357,331 36,970,189 0  TSFR 6-013 17,2916,765 (36,589,434) 81,357,331 36,970,189 0  TSFR 6-018 17,2916,765 (36,589,434) 81,357,331 36,970,189 0  TSFR 6-018 190,336 0 190,336 87,910 0  TSFR 6-019 20,386,888 1,676,709 22,083,577 10,180,408 0  TSFR 6-020 (11,648,767) (5,380,165) 0  TSFR 6-020 (11,648,767) (5,380,165) 0  TSFR 6-020 31,415 0 31,415 0 31,415		LESS ENVIRONMENTAL TAX	TSFR 6-027		0	0	0	0	0	0
TSFR 6-031 117,664,151 (36,306,820) 81,357,331 36,970,169 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		OTHER TAX W/O EARN, & ENVIR.			117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
TSFR 6-031  100 MO  X  100 MO  100 MO  117,916,765  117,9										
TSFR 6-031 117,664.151 (36,306.820) 81,357,331 36,970,189 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		RECAP OTHER TAXES								
TSFR 6-017 (36,589,434) 81,357,331 36,970,189 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	000	117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
TSFR 6-017 371,077 0 371,077 171,386 0 1 15FR 6-017 15FR 6-017 15FR 6-017 15FR 6-018 15F			OMIDOL	%0000.0	252,614	(252,614)	0	0	0	0
TSFR 6-017 371,077 0 371,077 171,386 0 157,677 0 171,386 0 175,6709 22,063,577 10,190,408 0 175,6709 22,063,577 10,190,408 0 175,6709 22,063,577 10,190,408 0 175,6709 22,063,577 10,190,408 0 175,6709 22,063,577 10,190,408 0 175,6709 175,					117,916,765	(36,559,434)	81,357,331	36,970,189	0	36,970,189
TSFR 6-017 371,077 0 371,077 171,388 0 190,336 1,676,709 22,083,577 10,190,408 0 195,700 1 195,700 1 190,360 1 190,360 1 190,360 1 190,360 1 190,360 1 190,360 1 190,360 1 190,408 1 15FR 6-019 1 190,408 1 15FR 6-020 1 190,408 1										
TSFR 6-017 371,077 0 371,077 171,388 0 1 15FR 6-018 190,386 80 1,676,709 22,083,577 10,190,408 0 1 15FR 6-020 (11,648,767) 0 (11,648,767) (5,380,165) 0 1 15FR 6-028 568,112 0 568,112 287,398 0 1 15FR 6-028 31,415 0 31,415 0 0 0										
TSFR 6-017 371,077 0 371,077 171,388 0 171,578 171,388 0 171,577 171,388 0 171,577 171,388 0 171,578 171,578 0 171,578 171,578 0 171,578 171,5										
TSFR 6-017 371,077 0 371,077 171,386 0 1 157,886 0 1 157,886 0 1 157,386 0 0 1 157,886 0 0 1 157,886 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
TSFR 6-017 371,077 0 371,077 171,386 0 157,670 1 10,136 0 157,670 1 10,136 0 157,670 1 10,136 0 157,810 0 157,810 1 10,136 1 10,1		RECAPS FOR CASH WORKING CAPITAL								
TSFR 6-017 371,077 0 371,077 171,388 0 1 15FR 6-018 190,336 1,676,709 22,063,577 10,190,408 0 1 15FR 6-019 20,386,868 1,676,709 22,063,577 10,190,408 0 1 15FR 6-020 (11,648,767) 0 (11,648,767) (5,380,165) 0 1 15FR 6-026 568,112 0 31,415 0 31,415 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		TOTAL PAYROLL(EX. WOLF CREEK), STATE	;		1	!!!!!!!				
TSFR 6-017 371,077 0 371,077 171,388 0 1 15FR 6-018 190,336 0 190,336 87,910 0 0 190,336 87,910 0 0 190,336 87,910 0 0 15FR 6-019 20,386.88 1,676,709 22,083,577 10,180,408 0 1 15FR 6-021 (11,648,767) 0 (11,648,767) (5,380,165) 0 1 15FR 6-028 568,112 0 588,112 297,938 0 1 15FR 6-028 31,415 0 31,415 0 0 0		CAPITAL STOCK & OTHER MISC TAXES								
TSFR 6-017 371,077 0 371,077 171,388 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										
TSFR 6-018 190,336 0 190,336 87,910 0 15FR 6-019 20,386 888 1,676,709 22,083,577 10,190,408 0 15FR 6-021 (11,648,1767) 0 (11,648,1767) (5,380,146) 0 15FR 6-028 31,415 0 31,415 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		STATE UNEMP. PAYROLL TAX	TSFR 6-017		371,077	0	371,077	171,388	0	171,388
TSFR 6-019 20,396,868 1,676,709 22,063,577 10,190,408 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		ERAL UNEMP. PAYROLL	TSFR 6-018		190,336	0	190,336	97,910	0	87,910
TSFR 6-021 (11,648,767) 0 (11,648,767) (5,380,165) 0 TSFR 6-026 568,112 0 568,112 287,338 0 TSFR 6-028 31,415 0 31,415 0		FICA	TSFR 6-019		20,386,868	1,676,709	22,063,577	10,190,408	0	10.190.408
TSFR 6-026 568,112 0 568,112 257,938 0 TSFR 6-028 31,415 0 31,415 0 0		PAYROLL TAX CONTRA	TSFR 6-021		(11,648,767)	0	(11,648,767)	(5,380,165)	0	(5,380,165)
TSFR 6-028 31,415 0 31,415 0 0 0		STATE CAPITAL STOCK TAX	TSFR 6-026		568,112	0	568,112	257,938	0	257.938
3. 0.000,		OTHER MISC TAXES	TSFR 6-028		31,415	0	31,415	0	0	0
D 800 A4 4675 7AA 44 575 A4 575 A5		THATS WINDS I JOW SELL MOUNT INTO								
		CAPITAL STOCK & OTHER MISC TAXES			0 800 044	4 676 700	44 575 350	987 100 1	,	

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

NCOTES   PROPERTY   NATIONAL CONTRINENT										
Figure Nation   Figure Nation   Figure August   Figure Augus   Figure Augus   Figure August   Figure August   Figure August   Figure August	LINE AC NO. N		ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
The control of the	600-2									
Figure 1985   Figure 1987 Aut	7-010									
Part	7-011	REVENUES	TSFR 2-052		1,283,737,774	101,327,090	1,385,064,864	633,672,135	55,225,000	688,897,135
Control Number Cont	210	PEDICTIONS								
LESS GRANTER PRESENCE   1589 4-200   177160-00   12.501 600   12.501	3.5	ODED & MAINT EXPENSES	1000 4 070		705 050 500	40 000 350	000	240 044 000	700 070	***************************************
Total Estimates   Total Esti	- E	OF ENGINEERING CAPENOSES	*		23,555,503	46,396,739	73,750,252	348,014,937	213,804	348,228,741
National Reviews   National Re	316	LESS: NICHAR FIFE - AMORT			17 186 044	434,142 12 521 586	20,707,630	1,275,381	0	1,2/5,381
The Process were controlled as a control of the Process of the P	) L	NET OPER & MAINT EXPENSES	700		705 844 763	35 442 454	25,101,030	234 420 223	242 604	224 224 026
TATESTICATION ALADICATESTICATION ALADICATICATION ALADICATESTICATION ALADICATICATION ALADICATION ALADICATICATION ALADICATICATION ALADICATION ALADICATION ALADICATION ALADICA	. 82				CO. Thoron	104/34/00	+17' 207'1+1	334,140,443	£00'017	970,456,466
TAKE HIGH NOTE TAKE THE NATION A MODELTANION A HELENANCY HANCH HELENANCY HELENANCY HELENANCY HERENANCY HELENANCY HERENANCY HANCH HERENANCY HANCH HERONACY HERENANCY HANCH HERONACY HANCH	7-019	OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036		117,664,151	(36,306,820)	81,357,331	36,970,189	0	36,970,189
TAX RETURN - NACIONETAZION   E1	20									
TAMELIUM: NUCLEAR FEGLALAM TOTAL LINE 49,7794, 13,258,222 5,788,086 22,874,89 10 12,875,10 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	121	DEPRECIATION & AMORTIZATION								
TAMERIUM-TAX MORF - REQLAR   TOTAL PLANT   46 s1020%   TSS 525   TSS 526	22	TAX RETURN - NUCLEAR FUEL - TAX AMORT	Ш	42.4784%	12.568.823	9.788,666	22.357.489	9.497.109	0	9,497,109
TAX PETURIN CARDIN RANDON PETA NO. 1979	23	TAX RETURN - TAX DEPR - REGULAR	TOTAL PLANT	45.4026%	138,203,242	132,428,086	270,631,328	122,873,610	0	122.873.610
TAX RETURN CERDIR AND DEEPER AND STREET SHEET	24	TAX RETURN - TAX AMORT - REGULAR	303	45.8179%	5,792,633	2,435,453	8,228,086	3,769,936	0	3,769,936
VANCHURA CENDERATION CERF AS THE 5-200   18,000,000   0   0   0   0   0   0   0   0	55	TAX RETURN - CREDIT RATIO DEPR - MO	TSFR 5-199		33,236,221	(33,236,221)	0	0	0	
MODITIONAL MACKETATION	56	TAX RETURN - CREDIT RATIO DEPR - KS	TSFR 5-200		18,000,000	(18,000,000)	0	0	0	0
AMORT OF SAMONAL NACIONED ON PIECE 91 PT 175D   46.4697%   6.693.181   1.703.002   138.012.001   1.703.002   1.800.002   1.8	22	MO ADDITIONAL DEPRECIATION	TSFR 5-154		0	0	0	0	0	0
COST OF REMOVAL MENTER DAY PRESENT F 15.0 46.4697% (5.910.376) 2.8628.141 3.110.371 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	88	ADDITIONAL AMORTIZATION - CHANGE IN WC	TSFR 5-048		0	0	0	0	0	0
COST OF MANUAL MANUAL NOTICE FOR PRESENCY   TAD	63	COST OF REMOVAL INCURRED ON PRE-81 PF	T&D	46.4697%	6,693,181	0	6,693,181	3,110,301	0	3.110,301
TOTAL DEPRECATION A AMORTIZATION   TSFR 5-196   TSR	200	COST OF REMOVAL PROVIDED FOR PRE-81 P	T&D	46.4697%	(3,910,378)	2.982.124	(928.254)	(431,357)	0	(431.357)
TOTAL DEPRECNATION & AMORTIZATION   TOTAL DEPARATION   TO	Ξ.	AMORT OF GAIN ON SALE OF EMISSION OR	TSFR 5-196		0	0	0	0	·c	` C
Number   Class   Pernament   Tank   Fight   Fight   Figh	22	TOTAL DEPRECIATION & AMORTIZATION			210,583,722	96.398.108	306,981,830	138.819.599	0	138.819.599
MANUAL	ಜ									
MANUFACTURESE DEDUCTION   D1	7.	PERMANENT TAX ITEMS								
MRALS ENTENDANCIONED   ALA WAGES   ALOTSTW   (164.452)   1,033.077   0   1,0	5	MANUFACTURERS DEDUCTION	5	45.6377%	3,407,923	1,703,962	5,111,885	2,332,948	0	2,332,948
TOTAL PERMANENTI TEMS	9	MEALS & ENT 50% DISALLOWED	SAL & WAGES	46.0757%	(854,835)	0	(854,835)	(393,871)	0	(393,871)
NITEREST & OTHER DEDUCTIONS   TSFR 1-023   TSFR 1-024   GE 241,505	7.	TOTAL PERMANENT ITEMS			2,553,088	1,703,962	4,257,050	1,939,077	0	1,939,077
NTEREST ON CUSTOMER DEPOSITS - NO   TSFR 1-023   TSFR 1-024   TSFR 1-023   TSFR 1-024   TSFR 1-024   TSFR 1-024   TSFR 1-023   TSFR 1-024   TSFR 1	80									
INTEREST ON CUSTOMER DEPOSITS - NO	Ð.	INTEREST & OTHER DEDUCTIONS								
INTEREST OLIS DEPOSITS - KS   TSFR 7-048   66.241.505	o.	INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023		0	232,899	232,899	0	0	0
NTEREST & OTHER BOOK DEDUCTIONS   7.07AL PLANT   45,4026%   66,2546,5605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,6605   96,441,1060   96,446,246		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-024		0	20,441	20,441	20,441	0	20,441
INTEREST & CHER DEDUCTIONS   C2.664.550   S2.765.284   155.498.804   68.363.494   (46,156)   C2.64.550   C2.64.550   C2.64.569   C2.64.560   C2.64.660   C2.64.6	ņ	OTHER BOOK DEDUCTIONS	TOTAL PLANT	45.4026%	(86,241,505)	86,241,505	0	0	0	0
TOTAL INTEREST & OTHER DEDUCTIONS   TOTAL INTEREST & OTHER DEDUCTIONS   TOTAL INTEREST & OTHER DEDUCTIONS   TOTAL DEDUCTIONS	ņ	INTEREST EXPENSE	%-041 * 1-056		62,694,550	92,765,254	155,459,804	68,363,494	(46,155)	68,317,339
TOTAL DEDUCTIONS   TOTAL DEDUCTIONS   TSFR 7-048   TSFR	4	TOTAL INTEREST & OTHER DEDUCTIONS			(23,546,955)	179,260,099	155,713,144	68,383,935	(46,155)	68,337,780
TOTAL DEDUCTIONS   TOTAL DEDUC	2									
INCOME SUBJECT TO TAXATION   TSFR 7-048	9 1	TOTAL DEDUCTIONS			1,013,098,770	276,497,800	1,289,596,570	580,233,022	167,648	580,400,671
NCOME SUBJECT TO TAXATION   176 A 170 A	_									
KCMO TAX CALCULATION         TSFR 7-048         270,639,005         (175,170,710)         95,468,295         53,439,112         56,067,352           409         KCMO EARNINGS TAX         100 MO         0,00000%         0,00000%         0,00000%         0,00000         0	oo o	INCOME SUBJECT TO TAXATION			270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
TSFR 7-046	n c	(CH4 % C 44 ) (C 44 )								
The color of the	, c	NOW TAX CALCULATION			0					
FEDERAL TAX CALCULATION   TSFR 7-048			15FK 7-048	200000	2/0,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
FEDERAL TAXABLE INCOME         TSFR 7-048         270,639,005         (175,170,710)         95,468,296         53,439,112         56,057,362         3.881,543         3.881,743         3.			200	0.0000%	5	o	0	9	Ð	0
TSFR 7-048   TSFR 7-058   TSF	0 4	FEDERAL TAX CALCIII ATION								
TSFR 7-068		NET TAXABLE INCOME	TSER 7.048		270 630 005	(175 170 710)	906 489 906	52 426 112	55 057 959	100 400 464
DEDUCT: KCMO EARNINGSTAX   TSFR 7-082   TS	2 4	DEDUCT: STATE INCOME TAX	TSFR 7-068		19 080 050	(173,170,110)	52,466,£35 6 730,515	3,439,112	300,007,302	7 540 004
FEDERAL TAXABLE INCOME FEDERAL TAXABLE INCOME FEDERAL TAXABLE INCOME FEDERAL TAXABLE INCOME FEDERAL TAX @ 35% FEDERAL TA		DEDUCT: KCMO EARNINGS TAX	TSFR 7-052		000,000,000	(000,000,000)		) ()	25'190'5	0
FEDERAL TAX @ 35%	90	FEDERAL TAXABLE INCOME			251.558.955	(162.821.175)	88.737.780	49.671.655	51 175 808	100 847 463
DEDUCT: WIND PROD / R&D TAX CREDIT E1 42.4784% 978.066 (175,170,710) 95,488.284 3,584.875 (175,170,710) 95,488.285 (175,1	g	FEDERAL TAX @ 35%	%-010 * 7-058		88 045 634	(56 987 411)	31 058 223	17 385 079	17 941 533	35 206 612
409 NET FEDERAL INCOME TAX  STATE TAX CALCULATION  NET TAXABLE INCOME  NET TAXABLE INCOME TAX  STATE TAXABLE INCOME TAX  0 0 0 0 0 0 0	· 5	DEDICT: WIND PROJEKY CREDIT		A2 A78A94	9876.066	(114,306,00)	0 420 204	2 504 075	707	2,504,075
STATE TAX CALCULATION         STATE TAX CALCULATION         1SFR 7-048         270.639,005         (175,170,710)         95,468,295         53,439,112         55,057,352         108,496,46           DEDUCT:         FEDERAL INCOME TAX ® 0%         %-012 7-061         0		NET FEDERAL INCOME TAX	i		78,169,568	(55,550,629)	22,618,939	13.800.204	17.911.533	31,711,737
STATE TAX CALCULATION						,				
. NETTAXBLE INCOME TSFR 7-048 270.639.005 (175.170,710) 95,468,295 53,439,112 55,057,352 108,496,46   i DEDUCT: FEDERAL INCOME TAX @ 0% %-012.7-061 0 0 0 0 0 0	83	STATE TAX CALCULATION								
is DEDUCT: FEDERALINCOMETAX @ 0% % %-012.7-061 0 0 0 0 0 0 0 0	¥		TSFR 7-048		270,639,005	(175,170,710)	95,468,295	53,439,112	55,057,352	108,496,464
	55	_	%-012 * 7-061		0	0	0	0	0	0

100     100	NO E	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
### 409 \$7.1/E   17.00	990-		ΤΑΧ	%-013 * 7-052		0	0	0	0	0	0
1014.0 CREENING, STATE & COTTY LAX	990 690	409	STATE TAX @ 7.05%	%-011 * 7-067		270,639,005 19,080,050	(175,170,710) (12,349,535)	95,468,295 6,730,515	53,439,112 3,767,457	55,057,352 3,881,543	108,496,464 7,649,001
1071 CURRENTY PAYABLE TARES   1071 CURRENTY PAYABLE TARES   1072	070	409	TOTAL FEDERAL, STATE & CITY TAX			97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
## HOOK AMERIZATION OF DEFENSED TAX   TOTAL HANT   1.26 1596   1.7 26 1595   1.5 50 150 150 150   1.	072					97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
8.1 YAX DEPROVED TO		410 - 411	岜	TOTAL PLANT	45.4026%	(53,836,015)	53,836,015	(0)	(0)	٥	6
STANDARY CHEEN TREALMY	770		SL TAX DEPR/AMORT								
SET MANDERS - CREATE HER LINE FECTIVE TO STANDARY - TO STA	8/6		NUCLEAR FUEL STRAIGHT LINE TAX AMORT STRAIGHT INF TAX DEED DECULAD	E1	42.4784%	17,261,588	6,404,767	23,666,355	10,053,095	0	10,053,095
SI LYNCEPH. CREDIT RATIO CBPR 1.00  TOTAL SI LYNCEPH. CREDIT RATIO CBPR 1.00  TOTAL SI LYNCEPH. CREDIT RATIO CBPR 1.00  TAX ANDRET OVERHUNDER) SI LANGE THE (TAZZ 1.709) 1.4016  TAX ANDRET OVERHUNDER) SI LANGE THE (TAZZ 1.709) 1.4016  TAX ANDRET OVERHUNDER) SI LANGE THE (TAZZ 1.709) 1.4016  TAX ANDRET OVERHUNDER) SI LANGE THE (TAZZ 1.709) 1.4016  TAX ANDRET OVERHUNDER) SI LANGE THE (TAZZ 1.709) 1.4016  TAX DEPO CHARGE THE ANDRET CAZZ 1.709) 1.4016  TAX DEPO CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.4016  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7091 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.7001 1.10010  TAX DEPO TAX CHARGE THE ANDRET CAZZ 1.700	80		STRAIGHT LINE TAX AMORT - REGULAR	101AL PLANI	45.4026%	129,953,531	31,682,744	161,636,275	73,387,042	0	73,387,042
TAX DEPENDANCY COMEDITANTO DEPR. NS	81		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-199	9/01-010	33 236 221	4,087,798	11,867,928	5,437,635	0	5,437,635
TAX DEPERSIMMENT OFFICIALISM SECTION   1971/10.589   197	28 83		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-200		18,000,000	(18,000,000)	0	0	0 6	0 6
TACA MORPH DEFENDENCY DEFENDANCY NOT CHEEL ACCOUNTS   TACA MORPH OFFICE NATION NOT CHEEC NATION NOT C	3 2		TOTAL SLIAX DEPR/AMORT			206,231,470	(9,060,912)	197,170,558	88,877,772	0	88,877,772
TAX DEFE OVERFUNDEN) St WILLY CARLOL AND CONTROL OF CONTROL O	88		TAX DEPR/AMORT OVER(UNDER) REGULATORY:	SL							
TAYOPHO OFFICALIST REQUIRED   1,400 W.C.	86 t			322 - 7-078) * %-016		(1,857,514)	1,339,432	(518,082)	(220,073)	o	(520 023)
TAY OFFICIAL PRINCIPATION OF THE CREATE AND PARTIES	200			323 - 7-079) * %-016		3,265,442	39,877,525	43,142,967	19,588,021	0	19,588,021
TAX DEPRENDENDED TO BASIS DIFFERENCES   100 MO	8 8		- 0	324 - 7-080) * %-016		(786,701)	(654,039)	(1,440,740)	(660,117)	0	(660,117)
TOTAL TAX DEPRIAMORT OUT REQUIATORY SL.   TOTAL TAX DEPRIAMORT OUT REQUIATORY SL.   TOTAL TAX DEPRIAMORT OUT REQUIATORY SL.   TOTAL TAX DEPRIAMORT OUT REGULATORY SL.   TOTAL TAX DEPRIAMORT OUT REGULATORY SL.   TOTAL TAX DEPRIAMORT OUT REGULATORY SL.   TOTAL DEPRIAMORT OUT REGULATORY SL.   TOTAL DEPRIAMORT OUT REGULATORY SL.   TOTAL DEPRIAMORA CE.   TOTAL DEPARTMENT OF TOTAL DEPARTMENT OUT REGULATORY SL.   TOTAL DEATH OUT REGULATORY SL.   TOTAL DEFENDENT SAMENDED RETURNS SL.   TOTAL DEFENDENT SAMENDED ST	3 8			350 - 7-081) - %-016 7-090 - 7-090		0 (	0	0	0	0	0
TURNAROUMO OF DIT ON BASS DIFFERENCES   100 MO	5 6			700, 00		0 621,227	0 40,562,917	41,184,145	0 18,707,831	00	0 18.707 831
MOGROSS AFIDE   MOGROSS AFID	7 6		CTOMPORTED SIGNO INC THE BO CIVILORNALIT							•	
APPC DESTICAP INT WID FILE & WC CONST   ELEC W/O W C.   45 92204   (1743.54)   (1745.64)	3 %		MO GROSS AFUDC	100 MO	%0000 O	c	000				
APDC DEBTICAP INT - NUCL FUEL   E1	35		EL & WC CONST	ELEC W/O W.C.	45.9525%	9 6	(314,754)	(312,762)	0 8000	0 (	0
CAMPAIR EXPENSE. NO.	96		DEBT/CAP INT - NUCL	Ē	42.4784%	0	(30.170)	(30,170)	(30,556)		(90,688)
PREPARK EXPLICATION   TABLE   46.6877%   0   (1760,970)   (1760,970)   (1760,970)   (1760,470)	£ 6		CIAC	T&D	46.4697%	0	776,475	776,475	360,826	~ ~	360.826
REAR EVENUES - FUCUATION   DI	ę g		REPAIR ALLOWANCE	780	46.4697%	0	(1,790,970)	(1,790,970)	(832,258)	0	(832,258)
CAPITALIZED BENEFITS. ALLOCATED TAD 4459577% (1986 532) (1986 532) (1986 532) (1976 522) (1976 522) (1975 522) (1976 522) (1975 522) (1976 522)	2 0		REPAIR EXPENSE - WC	5 2	45.6377%	0	(299,630)	(299,630)	(136,744)	0	(136,744)
CAPITALIZED BENEFITS - ASSIGNED   100 KG   100 0000%   101 1609   1131 609	: =		CAPITALIZED BENEFITS - ALL OCATED	- £	45.5377%	0 (	(1,966,632)	(1,966,632)	(897,526)	0	(897,526)
PROP TAX CAPITALIZED - MC	. 27		CAPITALIZED BENEFITS - ASSIGNED	100 KS	100 000%	0	(24,025)	(24,025)	(11,164)	0	(11,164)
PROP TAX CAPITALIZED-MO	23		PROP. TAX CAPITALIZED - ALLOC WC	5	45 6377%	0 0	(131,809)	(131,609)	(131,609)	0 (	(131,609)
OTHER AC 280 TEMS	¥		PROP. TAX CAPITALIZED - MO	100 MO	0.0000%	0	(102.732)	(4,036)	(169,1)	0 6	(1,851)
AMORT PRIOR TAX BEFRED TAX BEFRED TAX AMORTIZATION   TOTAL PLANT   45,4026%   0   0   0   0   0   0   0   0   0	ક્ટ :		OTHER A/C 282 ITEMS	TOTAL PLANT	45.4026%	0	(2,068,794)	(2.068,794)	(986,986)	<b>.</b>	(380,050)
1.3	2 2		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	45.4026%	0	(531,328)	(531,328)	(241,237)	0	(241,237)
11   DEFERRED INVESTMENT TAX CR AMORT   TOTAL PLANT   45 4026%   (1.386.433)   (6.683,584)   (6.683,584)   (2.934,354)   0	. 0		5% IIC - MISSOURI ONLY TOTAL THOMADOLIND OF DIT ON BASIC DIFFEREN	100 MO	0.0000%	0	0	0	0	0	
DEFERED INVESTMENT TAX CR AMORT   LEC W/O W.C.   45.9526%   (1.386.433)   (1.386.433)   (1.386.433)   (1.386.433)   (1.386.433)   (1.386.433)   (1.382.390)   (1.382.314)   (1.386.433	2 2		CONTRACTOR OF DELICATION DANS DIFFERENCE	2 2		0	(6,683,584)	(6,683,584)	(2,934,354)	0	(2,934,354)
BOOK DEFERED IT CAMORT   AMORTIZATION OF ITC		411	DEFERRED INVESTMENT TAX OR AMORT								
AMORTIZATION OF ITC ELEC W/O W.C. 45.9526% (2.572,960) (2.572,960) (1.162,339) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_		BOOK DEFERRED ITC AMORT	TOTAL PLANT	45.4026%	(1.386.433)	1 386 433	c	c	ć	•
AMORT PRIOR TAX SEPTING MONTERED INVESTMENT TAX CREATING TO MONO TO MO	2			ELEC W/O W.C.	45.9525%	(000.1)	(0 572 960)	0 673 060)	0 465 570	<b>&gt;</b> (	0
410 AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI 100 MO 0.0000% 3.64,438 (354,438) (1,505,314) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<b>ω</b> 4		TAX CR AMORT	D4	45.6377%	0 0 (1 386 433)	(812,869)	(812,869)	(370,975)	901	(1,182,339)
410         AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI         100 MO         0.00000%         354.438         (354.438)         0 <th< td=""><td>5</td><td></td><td></td><td></td><td></td><td>(1,300,433)</td><td>(1,999,396)</td><td>(3,385,829)</td><td>(1,553,314)</td><td>0</td><td>(1,553,314)</td></th<>	5					(1,300,433)	(1,999,396)	(3,385,829)	(1,553,314)	0	(1,553,314)
410         AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI         100 0000%         0 <t< td=""><td></td><td></td><td>AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI</td><td>100 MO</td><td>0.0000%</td><td>354,438</td><td>(354,438)</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>			AMORT PRIOR TAX BEN FLOW THRU PRE-81 COI	100 MO	0.0000%	354,438	(354,438)	0	0	0	0
411 AMORT R&D TAX CREDITS AMENDED RETURNS 100 MO 0,0000% (16,176) 16,176 0 0 0 0 0 TOTAL DEFERRED TAXES (54,262,959) 85,377,690 31,114,732 14,220,163 0			MORT PRIOR TAX BEN FLOW THRU PRE-81 CO!	100 KS	100.0000%	0	0	0	0	0	0
TOTAL DEFERRED TAXES (54.262,959) 85,377,690 31,114,732 14,220,163 0			AMORT R&D TAX CREDITS AMENDED RETURNS	100 MO	0.0000%	(16,176)	16,176	0	0	0	0
	8	_	OTAL DEFERRED TAXES			(54,262,959)	85,377,690	31,114,732	14,220,163	o	14.220 163

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

PROFORMA JURISDICTION COL. 606	73 FR0 004
PROFORMA ADJUSTMENTS COL. 605	21 793 076
KANSAS JURISDICTION COL. 604	31.787.825
ADJUSTED TOTAL COL. 603	60,464.185
ADJUSTMENTS COL. 602	17,477,526
SYSTEM TOTAL COL. 601	42,986,659
ALLOCATION FACTOR	
ALLOCATION BASIS	
DESCRIPTION	TOTAL INCOME TAXES LESS ENVIRONMENTAL TAX
ACCT.	
NO.	7-123 7-124

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

				_																																												
PBOEOBWA	JURISDICTION		150,983	(2,949,176)	O	0	(2,798,193)	0			173,839,942	74,064,241	(405,758)	0	(25,134,888)	0 223 535 647	444,500,00		C	2.114.747	0	(8,677,028)	17,298,817	7,033,302	18,804,467	244,045	0	207,637	0	0	3,310,164	15,689	(4,731)	Corion	8.587.306	49,023,200		271,386,737	c	•		(5,610,885)	(12,849,193)	(10,333,270)	0	12,304,499		252,099,695
PECEDENA	ADJUSTMENTS	60.	0	0	0	0 (	•	0			0 (	φ,	0 (	<b>5</b> (	0	> <b>c</b>	•		0	0	0	0	0	0	0	0	0	0	0	0	o •	<b>-</b>		0 0	0	0	•	0	•	•		0	0	0	ο •	<b>.</b>		0
KANSAS	JURISDICTION	100	150,983	(2,949,176)	0	0	(2,798,193)	•			173,839,942	74,064,241	(405,758)	0 00 101 000	(25,134,888)	222 363 537	2000		0	2,114,747	0	(8,677,028)	17,298,817	7,033,302	18,804,467	244,045	0	207,637	0	0	3,310,164	899'CI	(4,731) 88 785		8,587,306	49,023,200	1000	271,386,737	c	•		(5,610,885)	(12,849,193)	(10,333,270)	0	12,304,499		252,099,695
ADBISTED	TOTAL		332,542	(6,400,717)	0	0	(c/1/9qn/q)	0			378,295,962	162,287,300	(955,210)	0 404 900	(25,134,888)	514 493 164	1000		10,074,142	4,602,030	0	(18,672,445)	37,226,021	15,411,156	41,203,772	244,045	0	207,637	0	0	3,310,164	40.00	101,0507)	000	18,913,696	112,735,288	044 000 100	627,228,452	c	•		(12,358,075)	(30,248,750)	(22,426,721)	0	(52,729,047)		568,431,230
	ADJUSTMENTS		0	0 (	0	0 (	•	0			50,545,168	(7,196,665)	(1,150,854)	0 000 704 000)	(23,134,658)	17 062 761			(786,802)	(368,281)	(70,209)	1,591,385	(3,687,654)	(603,966)	(4,094,754)	(190,355)	0	(146,041)	0	0	(258,438)	(40.967)	(10,307)	(G) t	(4,793,978)	(13,480,875)	700	3,581,886	c	•		0	102,939	0 (	0 107 070	743,044		4,324,930
SYSTEM	TOTAL COL 601		332,542	(6,400,717)	ο.	0	(671,000,0)	0			327,750,794	169,483,965	195,644	0 0		497.430.403			10,860,944	4,970,311	70,209	(20,263,830)	40,913,675	16,015,122	45,298,526	434,400	0	353,678	0	0	3,568,602	0/5,40	252 474		23,707,674	126,216,163	201 010 000	623,646,566	0	•		(12,358,075)	(30,351,689)	(22,426,721)	0 700 700 77	(53,472,091)		564,106,300
	ALLOCATION		45.4026%	46.0757%	0.0000%	42.4784%		45.6377%		27 000	45.9534%	45.6377%	42.47.84%	0.0000%	0.0000%	0.00000			0.0000%	45.9525%	42.4784%	46.4697%	46.4697%	45.6377%	45.6377%	100.0000%	46.4697%	100.0000%	46.4697%	100.000%	100.0000%	45.0577%	46.4697%	0.0000%	45.4026%				100.0000%			45.4026%	42.4784%	46.0757%	%0000°C	100.0000%		
	ALLOCATION		TOTAL PLANT	SAL & WAGES	OM ON	<u> </u>		10			2	2 1	- P	100 %	100 MO	)			100 MO	Ш	<u> </u>	T&D	T&D	5	5	100 KS	<b>T&amp;</b> D	100 KS	T&D	100 KS	2 POOL	5 2	C.S.T.	100 MO	TOTAL PLANT				100 KS		(s	TOTAL PLANT	E1	SAL & WAGES	100 MO	200		
SEFZUUS IES! YEAR INCL RNOWN & MEAS TO 08-31-2010	DESCRIPTION	190 ACCUI	MISC	VACATION & OTHER SAL & WAGES ALLOC	ADVERTISING	NOCLEAR FUEL		ACCELERATED AMORTIZATION		LIBERALIZED DEPRECIATION METHODALIZED DEPRECIATION	METHODALIFE DEPRECIATION - NON WOLF CRI		RESERVE FOR CREDIT RATIO ANODEL MO	RESERVE FOR CREDIT RATIO AMORT - KA				ACCUM DIT ON BASIS DIFFERENCES	GROSS AFDC - WOLF CREEK CONTRUCTION	AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	AFDC DEBT - NUCLEAR FUEL	CIAC	REPAIR ALLOWANCE	REPAIR EXPENSE - WC	REPAIR EXPENSE - PRODUCTION	PENSIONS CAPITALIZED-ASSIGNED	PENSIONS CAPITALIZED-ALLOCATED	PAYROLL TAX CAPITALIZED-ASSIGNED	PAYROLL TAX CAPITALIZED-ALLOCATED	PROPILAX CAPITALIZED-ASSIGNED - WC	PROPILAX CAPITALIZED-ASSIGNED  DROD TAX CAPITALIZED-ALL OCATED W.C.	PROPITAX CAPITALIZED-ALLOCATED	HEALTH & WELFARE CAPITALIZED	MSC0140 - STRATEGIC INITIATIVE CAP	OTHER MISCELLANEOUS	TOTAL ACCUM DIT ON BASIS DIFFERENCES	TOTAL ACCT 383	IOIAL ACCI 282	3% INVESTMENT TAX CREDIT		MISC DEFERRED INCOME TAX (RATEBASE ITEMS)	COSTAMOS OFFICER AND SOURCE TOTAL PLANT	SOZ EMISSIONS & OTHER ET ALLOC	CUSTOMED DEMAND BBOO & OTHER SAL & WAGE:	CUSTOWIER DEMAND PROG & CITER 100% MIC	TOTAL ACCT 283 (RATEBASE ITEMS)		TOTAL ACCUMULATED DEFERRED TAXES
EST	ACCT.	190						281	0	797																													255	}	283							
SEFZUU	NO E	8-009	8-010	8-011	200	8-013	8-015	8-016	8-017	8-018	8-0-8	0.020	8-022	8-023	8-024	8-025	8-026	8-027	8-028	8-029	8-030	8-031	8-032	8-033	8-034	8-035	8-036	8-037	8-038	8-038	9-040	8-042	8-043	8-044	8-045	8-046	000	9-040	8-050	8-051	8-052	8-023	4-CD-6	8-055	200	8-058	8-059	8-060

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

S. S	5	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
STRUCTURES & MEROCREBINIS   STRUCTURES & STRUCTURES & STRUCTURES & STRUCTURES & MEROCREBINIS   STRUCTURES & MERO		PRODUCTION PLANT STEAM								
STRUCTURES & MIRROPERENTS	310	,	10	45.6377%	8,782,031	0 0	8,782,031	4,007,920	0	4,007,920
STRICTURES AN INFOCREMENTS - FAM.   46.577%   10.756.000   177.490   17.756.000   17.7490   17.756.000   17.7490   17.756.000   17.7490   17.756.000   17.7490   17.756.000   17.756.000   17.7490   17.756.000   1					0,702,031	0	8,782,031	4,007,920	0	4,007,920
FACE TIMES AND PRODUCTIONS AND AND ADDRESS AND ADDRE	31		5	45.6377%	149,763,887	2,115,569	151,879,456	69,314,337	O	69 314 337
SOLETE PLANT COUPLES NAME		STRUCTURES & IMPROVEMENTS JATAN 2	5 2	45.6377%	0	61,758,060	61,758,060	28,184,977	0	28,184,977
TOTAL ACCOUNT 31		STRUCTURES & IMPROVEMENTS - HS	5 6	45.5377%	272,489	0	272,489	124,358	0	124,358
SOLIE P. LANT EQUIPMENT   D1		TOTAL ACCOUNT 311	ā	45.6377%	8,923,285	0 63 643 63	8,923,285	4,072,385	0	4,072,385
POLICE PLANT EQUIPMENT   D1					000,525,001	670'0'0'00	222,833,290	101,696,057	0	101,696,057
Description   Colonia	312	BOILER PLANT EQUIPMENT	10	45.6377%	967,780,057	127,276,499	1,095,056,555	499,758,964	0	499.758.964
Occasion   Control   Con		BOILER FLANT EQUIPMENT-IATAN 2	, D	45.6377%	0	669,009,021	669,009,021	305,320,537	0	305,320,537
TOTAL ACCOUNTS DISCUSSER AFTE COLINNENT HE		AOC EO LIPMENT	5 2	45.6377%	21,249,775	(305,521)	20,944,254	9,558,482	0	9,558,482
TURROCERERATOR UNITS.ATAN 2			5 6	45.6377%	34,074,117	(995,870)	33,078,247	15,096,161	0	15,096,161
TURBOCENERATOR LUNTS: AIN 2   D1					1,253,157,672	793.874.873	2.047.032.544	104,485,059	00	104,485,059
TOTAL ACCESSORY ELECTRIC COUPMENT   TOTAL ACCOUNT 316   TOTAL ALVO ENGINE   TOTAL ACCOUNT   TOTAL ACCESSORY ELECT   TOTAL ACCESSORY ELECT   TOTAL ACCOUNT   TOTAL ACCESSORY ELECT   TOTAL ACCESSORY ELEC	į							103/013/00	>	934,419,404
ACCESSORY ELECTRIC EQUIPMENT   112,681 940   47,204.161   513,221,378   0 2,046,050   16,704.6020MT	314	TURBOGENERATOR UNITS	5 6	45.6377%	247,313,213	14,030,748	261,343,961	119,271,454	0	119,271,454
ACCESSORY ELECTRIC EQUIPMENT   D1   45 6377%   112 613 910   116 782,999   63,246,249   61 625.999   63,246,249   62,246,279   62,246,246   62,246,279   62,246,246   62,246,246   62,246,246   62,246,246   62,246,246   62,246,246   62,246,246   62,246,246   62,246		TOTAL ACCOUNT 344	5	45.6377%	0	205,860,200	205,860,200	93,949,924	0	93,949,924
## ACCESSORY ELECTRICE COUPMENT TATAL  ## ACCESSORY ELECTRICE COUPMENT ATALA  ## ACCESSORY ELECT					247,313,213	219,890,948	467,204,161	213,221,378	0	213,221,378
ACCESSORY ELECTRIC EQUIPMENT 14AA 2 D1 46.577% 30.396.975 (278.428) 37.756.070 22.864.735 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	315	ACCESSORY ELECTRIC EQUIPMENT	5	45.6377%	112.681.940	4 100 659	116 782 500	53 206 636	c	200 000
ACCESCORY ELECTRIC EQUIPMENT - H5 D1 46 5377% 30 36 975 (218,429) 38,178,546 17,890,199 0 1 1 43.20		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	5	45.6377%	0	72,051,070	72,051,070	32,882,473		33,296,928
ACCERE EDUBLIC COMPUTERS  MISC. POWER PLANT EQUIPMENT  MISC. POWER PLANT E		ACCESSORY ELECTRIC EQUIPMENT - H5	70	45.6377%	39,396,975	(218,429)	39,178,546	17,880,199	o c	17 880 100
MSC POWER PLANT COLINARY   152,093,290   152,093,300   129,046,136   10,046,136		ACC ELEC EQUIP - COMPUTERS	ã	45.6377%	14,320	0	14,320	6.535	• =	88.38
MISC POWER PLANT EQUIPMENT   D1   46 6377%   27 463 015   1014 454   28 477,469   12 896,471   0   1		IOTAL ACCOUNT 315			152,093,234	75,933,300	228,026,535	104,066,136	0	104,066,136
MISCOPOMER PLANT EQUIPMENT - HG  MISCOPOMER PLANT EQUIPMENT - HG  MISCOPOMER PLANT EQUIPMENT - HG  TOTAL STEAM PLANT  NUCLEAR  LAND & LAND RIGHTS  NUSSOURI GROSS AFDC  TOTAL LAND & LAND RIGHTS  NUSSOURI GROSS AFDC  TOTAL LAND & LAND RIGHTS  NUSSOURI GROSS AFDC  TOTAL STRUCTURES & IMPROVEMENT  NUSSOURI GROSS AFDC  TOTAL STRUCTURES & LAND RIGHTS  NUSSOURI GROSS AFDC  TOTAL STRUCTURES & LAND RIGHTS  NUSSOURI GROSS AFDC  TOTAL REACTOR PLANT EQUIPMENT  NUSSOURI GROSS AFDC  TOTAL CRESSORY ELECT. EQUIPMENT  TOTAL CRESORY ELECT. EQUIPMENT  TOTAL CRESSORY ELECT. EQUIPMENT  TOTAL CRES	316	MISC. POWER PLANT EQUIPMENT	10	45.6377%	27 463 015	1 014 454	024 777 460	42,000,424	ć	;
MISC POWER PLANT EQUIPMENT - H5 D1 46 6377% 2.306.286 2.006.286 2.006.287 2.306.286 2.306.287 2.		MISC. POWER PLANT EQUIPMENT-IATAN 2	5	45.6377%	Cloropt.	20 595 050	20,477,409	12,996,471	0	12,996,471
TOTAL STEAM PLANT         1850,074,112         1175,159,837         3,411,585         1,380,441,28         0         1,380           NUCLEAR         NUCLEAR         1,850,074,112         1,175,159,837         3,015,233,949         1,380,444,128         0         1,380           LAND & LAND RIGHTS         D1         45,6377%         3,411,585         0         3,411,585         1,556,970         0         0           MISSOURI GROSS AFDC         100 MO         0,0000%         3,411,585         0         3,411,585         1,556,970         0         0           STRUCTURES & IMPROVEMENTS         D1         45,6377%         401,384,879         (677,171)         400,707,708         182,873,905         0         18           REACTOR PLANT EQUIPMENT         D1         45,6377%         658,949,384         (1241,434)         667,707,903         300,162,984         0         18           MISSOURI GROSS AFDC         100 MO         0,0000%         48,414,439         (677,171)         449,863,580         10         18           MISSOURI GROSS AFDC         100 MO         0,0000%         48,414,443         706,122,442         300,162,984         0         0           MISSOURI GROSS AFDC         100 MO         0,0000%         48,414,439		MISC. POWER PLANT EQUIPMENT - H5	5	45.6377%	2.305.286	(13.387)	2 201 800	3,394,992	0	9,394,992
TOTAL STEAM PLANT         1,850,074,112         1,175,159,837         3,025,233,949         1,380,644,128         0         1,330           NUCLEAR         LAND RIGHTS         D1         45,6377%         3,411,585         0         3,411,585         1,566,970         0		TOTAL ACCOUNT 316			29,768,301	21.587.087	51.355.388	1,045,971	<b>-</b>	1,045,971
TOTAL STEAM PLANT         1,650,074,172         1,175,159,837         3,411,585         1,380,648,128         0         1,380           NUCLEAR         LAND & LAND RIGHTS         D1         45,6377%         3,411,585         0         3,411,585         1,566,970         0         0           MUSSOURI GROSS AFDC         100 MO         0,0000%         3,411,585         0         3,411,585         1,566,970         0           TOTAL LAND & LAND RIGHTS         D1         45,6377%         401,384,79         (677,171)         400,707,708         182,873,905         0         18           STRUCTURES & IMPROVEMENTS         D1         45,6377%         401,384,79         (677,171)         419,883,580         182,873,905         0         18           MISSOURI GROSS AFDC         TOTAL REACTOR PLANT EQUIPMENT         D1         45,6377%         653,043,344         (1241,434)         766,122,442         300,162,964         0         18           MISSOURI GROSS AFDC         TOTAL REACTOR PLANT EQUIPMENT         D1         45,6377%         168,331,526         1,399,043         168,343,536         162,262         0         18           MISSOURI GROSS AFDC         TOTAL REACTOR PLANT EQUIPMENT         D1         45,6377%         166,314,434         168,343,44         0							900000	tot, 154,53	>	23,437,434
NUCLEAR         NUCLEAR         3,411,585         0         3,411,586         1,556,970         0           LAND & LAND RIGHTS         100 MO         0,0000%         3,411,585         0         3,411,586         1,556,970         0           TOTAL LAND & LAND RIGHTS         100 MO         0,0000%         3,411,585         0         3,411,586         1,556,970         0           STRUCTURES & IMPROVEMENTS         D1         45,6377%         401,586         0         191,56,852         0         18,156,862         0         18           MISSOURI GROSS ARDC         TOTAL STRUCTURES & IMPROVEMENTS         100 MO         0,0000%         420,540,771         400,707,708         182,873,905         0         18           REACTOR PLANT EQUIPMENT         D1         45,6377%         658,943,344         (1,241,434)         657,707,960         182,873,905         0         18           RESCOURI GROSS AFDC         TOTAL REACTOR PLANT EQUIPMENT         D1         45,6377%         658,943,44         (1,241,434)         766,122,442         300,162,984         0         30           TURBOGENERATOR UNITS         D1         45,6377%         166,331,526         1,999,043         188,336,370         76,822,822         0         7           MISSOURI GROSS AFDC		TOTAL STEAM PLANT			1,850,074,112	1,175,159,837	3,025,233,949	1,380,648,128	0	1,380,648,128
LAND RIGHTS   D1		NUCLEAR								
MISSOURI GROSS AFDC  100 MO  101 AFB STATE  101 MISSOURI GROSS AFDC  102 MISSOURI GROSS AFDC  103 MISSOURI GROSS AFDC  103 MISSOURI GROSS AFDC  104 AFT JATE  105 MISSOURI GROSS AFDC  105 MISSOURI GROSS AFDC  106 MO  107 AFB STATE  107 AFT JATE  107 AFT JATE	320	LAND & LAND RIGHTS	5	45.6377%	3 411 585	c	2 444 505	4 600 000	•	
STRUCTURES & MIPROVEMENTS		MISSOURI GROSS AFDC	100 MO	0.0000%	0001	0 0	COC'11+'5	0/6'900'1	00	1,556,970
STRUCTURES & IMPROVEMENTS  TOTAL STRUCTURES & IMPROVEMENTS  MISSOURI GROSS AFDC  TOTAL STRUCTURES & IMPROVEMENTS  TOTAL REACTOR PLANT EQUIPMENT  TOTAL REACTOR PLANT EQUIPMENT  TOTAL REACTOR PLANT EQUIPMENT  TURBOGENERATOR UNITS  TURBOGENERATOR UNITS  TOTAL ACCESSORY ELECT. EQUIPMENT  TOTAL ACCESSORY		TOTAL LAND & LAND RIGHTS			3,411,585	0	3.411.585	1 556 970	<b>&gt;</b> C	0 1 555 070
STRUCTURES & IMPROVEMENTS	3					ı			>	0/6'900'1
MISSOURI GROSS AFDC	321	STRUCTURES & IMPROVEMENTS	5	45.6377%	401,384,879	(677,171)	400,707,708	182,873,905	0	182,873,905
MISC POWER PLANT FOLIPMENT   D1   45 6377%   688,949,384   (1,241,434)   667,707,960   300,162,884   0   0   0   0   0   0   0   0   0		MISSOCKI GROSS AFDC	100 MO	0.0000%	19,155,852	0	19,155,852	0	0	0
REACTOR PLANT EQUIPMENT         D1         45 6377%         688 949 384         (1.241,434)         667,707,950         300,162,984         0           MISSOURI GROSS AFDC         100 MO         0,0000%         48,414,433         (1.241,434)         667,707,950         300,162,984         0           TURBOGENERATOR UNITS         D1         45 6377%         166,331,526         1,999,043         168,330,570         76,822,262         0           MISSOURI GROSS AFDC         100 MO         0,0000%         5,843,444         0         5,843,444         0         0           ACCESSORY ELEC. EQUIPMENT         D1         45,6377%         126,316,699         (1,384,927)         174,174,004         76,822,262         0           MISSOURI GROSS AFDC         100 MO         0,0000%         5,960,492         0,1399,043         174,174,004         76,822,562         0           MISSOURI GROSS AFDC         100 MO         0,0000%         5,960,492         0,596,492         6,596,492         0         0           MISSO POWING RIAL ROLLIDARINT         100 MO         130,291,634         56,787,550         0         0		CONTROL OF MACHINER OF MININES			420,540,731	(677,171)	419,863,560	182,873,905	0	182,873,905
MISSOURI GROSS AFDC  100 MO  100 00000%  48,414,493  107,363,877  107,363,877  106,122,442  106,122,442  106,122,442  106,122,442  106,122,443  106,122,442  106,122,442  106,122,442  106,124,14,493  107,363,1326  108,30,102,394  108,30,132,262  108,30,142,394  108,30,143  108,30,14	322	REACTOR PLANT EQUIPMENT	10	45.6377%	658 949 384	(1 241 434)	657 707 060	300 460 004	•	
TOTAL REACTOR PLANT EQUIPMENT  TURBOGENERATOR UNITS  TURBOGENERATOR UNITS  TURBOGENERATOR UNITS  MISSOURI GROSS APDC  TOTAL TURBOGENERATOR UNITS  TOTAL TOTAL ACCESSORY ELECT. EQUIPMENT  TOTAL TOTAL ACCESSORY ELEC. EQUIPMENT  TOTAL ACCESSORY ELEC. EQUIPMENT  TOTAL ACCESSORY ELEC. EQUIPMENT  TOTAL ACCESSORY ELEC. EQUIPMENT  TOTAL ACCESSORY ELEC. TOTAL TOTAL ACCESSORY ELEC. TOTAL		MISSOURI GROSS AFDC	100 MO	0.0000	48 414 493	(FOT 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	48 414 403	300, 182, 364	<b>-</b>	300,162,984
TURBOGENERATOR UNITS  D1 45.6377% 166.331,526 1,999.043 168.330,570 76,822,262 0  MISSOURI GROSS APDC  TOTAL TURBOGENERATOR UNITS  ACCESSORY ELECT. EQUIPMENT  MISSOURI GROSS APDC  TOTAL ACCESSORY ELEC. EQUIPMENT  TOTAL ACCESSORY ELEC.					707,363,877	(1,241,434)	706.122.442	300 162 984	<b>&gt;</b> •	300 163 004
UKBOGENERATOR UNITS	ç								•	300, 102, 304
TOTAL TREACENERATOR UNITS TOTAL ACCESSORY ELEC. FOURPMENT TOTAL ACCESSORY ELEC. FOURPM	23	IURBOGENEKALOR UNITS MISSOLIBI GBOSS AEDO	D1	45.6377%	166,331,526	1,999,043	168,330,570	76,822,252	0	76,822,252
ACCESSORY ELECT. EQUIPMENT D1 45.6377% 126.316,069 (1,884,927) 124,431,142 56,787,550 0 1 132,276,561 (1,884,927) 130,391,634 56,787,550 0 1 132,276,561 (1,884,927) 130,391,634 56,787,550 0 1 132,276,561 (1,884,927) 130,391,634 56,787,550 0 1 132,276,561 (1,894,927) 130,391,634 56,787,570 1 132,276,561 (1,894,927) 130,391,631 1 1 122,276,561 (1,894,927) 130,391,631 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		TOTAL TIMESOCIATION LIMITS	OM OUT	0.0000%	5,843,434	0	5,843,434	0	0	0
ACCESSORY ELECT. EQUIPMENT D1 45.6377% 126.316,069 (1,884,927) 124.431,142 56,787,590 0 MISSOURI GROSS AFDC 100 MO 0,0000% 5,980,482 0 5,960,492 0 0 TOTAL ACCESSORY ELEC. EQUIPMENT 132,276,561 (1,884,927) 130,391,634 56,787,550 0		COME TO ABOGENERALOR ONLIS			172,174,960	1,999,043	174,174,004	76,822,252	0	76,822,252
MISSOURI GROSS AFDC  100 MO  10000%  10000%  10000%  10000%  10000%  10000%  10000%  10000%  10000%  10000%  10000%  10000%  1000000%  100000%  100000%  100000%  100000%  100000%  100000%  1000000%  100000%  100000%  100000%  1000000%  1000000%  100000%  100	24	ACCESSORY ELECT, EQUIPMENT	10	45.6377%	126,316,069	(1,884,927)	124.431.142	56 787 550	c	56 797 880
132.276.561 (1.884.927) 130,391,634 56.787,550 0 MISC POWER PLANT FOLIPMENT		MISSOURI GROSS AFDC	100 MO	0.0000%	5,960,492	` o	5,960,492	0	o c	DC: 10 1'D
MISC POWER PLANT FOLIDMENT		TOTAL ACCESSORY ELEC. EQUIPMENT			132,276,561	(1,884,927)	130,391,634	56,787,550	0	56,787,550
	25	MISC POWER PLANT EQUIPMENT	5	45 69770/	000 000 00	100				

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

CONTRINGED   COLUMN			MOTEROOF							
NEGOLACOMOGRAGIA   NEGOLACOMOG	- 1		BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL 605	COL. 606
TOTAL MISE POWER PLANT EQUIPMENT   T.2222472	99	MISSOURI GROSS AFDC	100 MO	0.0000%	1,125,873	0	1,125,873	0	0	0
PRODUCTION PLANT CONTINUES	57				72,202.412	(1.487,142)	70,715,269	31,759,022	0	31,759,022
MISCO DELLOWANCES   011   66877%   (12161) 420   (12161)								•	,	•
WASCIDIALIDAY AND MAINTENANCES   011   6455774   (12.610.182)	2	MPSC DISALLOWANCE	5	45.6377%	0	0	0	0	0	0 1
COLDENCIONED PLANT   COLDENCION   COLDENCI	Ε:	MPSC DISALLOW - NOT MO JUIRIS	5	45.6377%	0	0	0	0	<b>-</b>	0
TOTAL LONG SIZE PROCUED NATE   TOTAL CONTEAR PRODUCTION PLANT - CT   TOTAL MICROLANGES AND ACC - CT   TOTAL MICROLANGE AND ACC - CT   TOTAL	2 12	ACC DISALLOWANCE	5 6	45.6377%	(261,010,192)	<b>.</b>	(36) (010) (37)	(35),006,65)	9 6	35,005,000)
TOTAL MUCLEAR PRODUCTION PLANT. CT	o =	MOS DISALLOW SHOT NO JOINED	0,000	40.000 //		> 6	•	0 0	-	
TOTAL NUCLEAR PRODUCTION PLANT - CT	· δ		2		(121,610,192)	0	(121,610,192)	(55,500,132)	0	(55,500,132)
TOTAL NUCLEAR PRODUCTION PLANT CT	9								,	
Accessory Electric Electric March 19   466,455   466,4	<b>ι-</b> α	TOTAL NUCLEAR PRODUCTION PLANT			1,386,359,934	(3,291,631)	1,383,068,302	594,462,551	0	594,462,551
June	ာတာ	•								
March 1964/15   March 2004			70	45.6377%	1,008,931	0	1,008,931	460,453	0	460,453
### STRUCTURES AND ACCESSION FACE TO D1 4565777, 1037849 (6674) 4,006,347 4,210,214 0 1 4 406,347 4,510,444 0 1 4 406,347 4,510,144 0 1 4 406,347 4,510,144 0 1 4 406,347 4,510,144 0 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	<del>5.</del>	LAND RIGHTS - CT	5	45.6377%	93,269	0	93,269	42,566	0	42,566
19   10   10   10   10   10   10   10			10	45.6377%	4,612,981	(6,674)	4,606,307	2,102,214	0	2,102,214
34 ACCESSORVE ELECTRIC COLIDARIAT OT 1 458777, 21,426.99 (192.80) 21,341,81 12,3215.14 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			5	45.6377%	10,927,857	(33,923)	10,893,934	4,971,744	0	4,971,744
345 ACCESSORY LECTOR COUNMENT. T			5	45.6377%	270,891,757	(806,569)	269,985,188	123,215,114	0	123,215,114
346 OTHER PRODUCTION PLANT - WIND   10			5	45.6377%	21,426,990	(92,805)	21,334,184	9,736,438	0	9,736,438
OTHER PRODUCTION PLANT - CT   OTHER PRODUCTION PLANT - CT			5	45.6377%	0	0	0	0	0 (	0
CHANGE PRODUCTION PLANT - WIND   D1	٠-				308,961,785	(1,039,970)	307,921,815	140,528,529	•	140,528,529
Accessory Plant Remonstrated National Plant Residence   Company Remonstrated National Plant National Plant Remonstrated National Plant National	<b>20</b> 0									
June Registry   March Personal Control		TAND WIND	č	105.52.23	c	c	c		-	
STRUCTURES & MARROVEMENTS - WIND   D1   45.6377%   3.431.501   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   1.566.059   0   3.431.501   3.431			5 6	45.6377%		0 0	0 0	0 0	9 6	0 0
STATE   STAT			5 2	AE 53778/	2 424 504		2 421 501	1 556 050	0 0	1 556 059
346   ACCESSORY ELECTRIC EQUIPMENT - WIND   DI 45.837%   128.321   0   178.821   38.853   0   0   0   0   0   0   0   0   0			5 2	45.6377%	154 282 799	0 0	154 282 799	70.411.169		70.411.169
1774L OTHER PRODUCTION PLANT - WIND   D1   46 5377%   157442621   0   0   0   157,642,621   17,0828,236   157,642,621   17,0828,236   17,0828,436   17,082			5 5	45.6377%	128.321	0	128.321	58,563	, ¢	58,563
TOTAL OTHER PRODUCTION PLANT - MMD			5	45.6377%	0	0	0	0	0	
TOTAL PRODUCTION PLANT  TRANSMISSION PLANT  TRANSMISSION PLANT  TRANSMISSION PLANT  350 LAND AND LAND RIGHTS  LAND  LAND		TOTAL OTHER PRODUCTION			157,842,621	0	157,842,621	72,035,791	•	72,035,791
TOTAL PRODUCTION PLANT  TRANSMISSION PLANT  TOTAL LAND  TOTAL LAND  TRANSMISSION PLANT  TOTAL RAND  TOTAL LAND  TRANSMISSION PLANT  TOTAL RAND  TOTAL RANDS  TOTAL	7									
TRANSMISSION PLANT           350         LAND AND LAND RIGHTS         LAND AND LAND RIGHTS         2,101         0	<b>&amp;</b>	TOTAL PRODUCTION PLANT			3,703,238,452	1,170,828,236	4,874,066,687	2,187,674,999	0	2,187,674,999
STANDARD	D (	THA IO MOISSINGLE								
LAND   100 MO										
SUB-TRANSMISSION ASSETS - MO										
SUB-TRANSMISSION ASSETS - KS   100 KS	1 (*)	TRANSMISSION ASSET	100 MO	0.0000%	2.101	0	2.101	0	0	0
A GROWN   A GR	. 4	SUB-TRANSMISSION ASSETS - KS	100 KS	100.000%	25,694	0	25,694	25,694	0	25,694
ALLOCATED FRANSMISSION D D1 45.6377% 1,551,818 0 1,551,818 708,214 0 0 1 1504,124 0 1 1,584,1365 733,909 0 1 1,584,1365 733,909 0 1 1,584,1365 733,909 0 1 1,584,1365 1 1,584,	· IC	RADIAL LINES - MO	100 MO	%00000	4.972	0	4,972	0	0	
TOTAL LAND LAND RIGHTS SUB-TRANSMISSION ASSETS - MO MO 0.00000% 192,727 0 192,727 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		ALLOCATED TRANSMISSION	Ξ	45 6377%	1.551.818	c	1.551.818	708.214	0	708.214
SUB-TRANSMISSION ASSETS - MO		TOTALLAND	Į		1.584,585	0	1,584,585	733,909	0	733,909
SUB-TRANSMISSION ASSETS - MO	. 00	AND RIGHTS								
SUB-TRANSMISSION ASSETS - KS   100 00000%   645,231   0   646,231   645,231   0   645,432   0   64		AISSION ASSET	100 MO	%00000	192.727	0	192.727	0	0	0
RADIAL LINES - MO			100 KS	100.0000%	645,231	0	645,231	645,231	0	645,231
RADIAL LINES - KS   100 KS   100 11,120   0   1,011,120   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   1,011,120   0   0   0   0   1,011,120   0   0   0   0   0   0   0   0   0	_	RADIAL LINES - MO	100 MO	0.0000%	335,723	0	335,723	0	0	0
ALLOCATED TRANSMISSION D1 45 6377% 20,960,798 0 20,960,798 0 9,561,469 0 0 0 170 LLAND RIGHTS  TOTAL LAND RIGHTS  TOTAL LAND RIGHTS  TOTAL LAND RIGHTS  TOTAL LAND RIGHTS  SUB-TRANSMISSION ASSETS - MO SUB-TRANSMISSION ASSETS - KS TLOCATED TRANSMISSION ASSETS - KS TLOCATED TRANSM	2	RADIAL LINES - KS	100 KS	100.0000%	1,011,120	0	1,011,120	1,011,120	0	1,011,120
107AL LAND RIGHTS  152 STRUCTURES AND IMPROVEMENTS  152 SUB-TRANSMISSION ASSETTS - MO  SUB-TRANSMISSION ASSETTS - KS  ALCOATED TRANSMISSION  100 KS  1	cr.	ALLOCATED TRANSMISSION	5	45.6377%	20.950.798	0	20,950,798	9,561,469	0	9,561,469
TOTAL ACCT 350	. 4	TOTAL LAND RIGHTS			23 135 599	C	23,135,599	11.217.819	0	11.217.819
352 STRUCTURES AND IMPROVEMENTS SUB-TRANSMISSION ASSETS - MO SUB-TRANSMISSION ASSETS - MO SUB-TRANSMISSION ASSETS - KS TO 00000% 32.074 0 32.074 0 2.  ALLOCATED TRANSMISSION D1 45.6377% 4.697,882 (57.350) 46.40,532 2.117,833 0 2.  SUB-TRANSMISSION D1 45.6377% 4.697,882 (57.350) 46.40,532 2.117,833 0 2.  SUB-TRANSMISSION D1 45.6377% 4.697,882 (57.350) 46.40,532 2.117,833 0 2.  SUB-TRANSMISSION D1 45.6377% 4.697,882 (57.350) 46.40,532 2.117,833 0 2.	· 10	TOTAL ACCT 350			24,720,184	0	24,720,184	11,951,728	0	11,951,728
352 STRUCTURES AND IMPROVEMENTS  SUB-TRANSMISSION ASSETS - MO  SUB-TRANSMISSION ASSETS - KS  100 MO  100 MO  2,317  0  0  0  0  2,317  0  0  0  2,377  3,074  0  2,377  1,00 MO  2,377  1,00 MO  2,377  1,00 MO  2,377  1,17 MB  1,00 MB  1,0	ى د						: : : :			
SUB-TRANSMISSION ASSETS MO 100 MO 0,0000% 2,317 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
SUB-TRANSMISSION ASSETS - KS 100 KS 100 0000% 32,074 0 32,074 0 2.7		THE PROPERTY OF THE PROPERTY O	100 MO	%00000	2.317	c	2.317	0	0	0
ALLOCATED TRANSMISSION D1 45.6377% 4,697,882 (57.350) 4,674,922 2,147,833 0 2; SUBTOTAL (57.350) 4,674,922 2,149,907 0 2;	0 0	ON - OFFIGURE MOISSING TO ON - OFFIGURE MOISSING MOISSING THE	100 100	0.0000% 100.0000%	32 074	0 0	420 CF	32 074		32 074
SUBTOTANCE TO ANNO ANNO AND	ח כ	OCET DANSMISSION ASSETS TO	200	46 6377%	4 697 882	(67.350)	4 640 532	2 117 833		2 117 833
100 100 100 100 100 100 100 100 100 100	٠,		ā	0/ 2/CO:C#	4,000,100,4	(020, 200)	4,074,000	2 140 007		000
	-	SUBICIAL			6.7.7.7.5					1000

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
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SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

	ACCT.		ALLOCATION	ALLOCATION	SYSTEM TOTAL	ADJUSTMENTS	ADJUSTED TOTAL	KANSAS JURISDICTION	PROFORMA ADJUSTMENTS	PROFORMA JURISDICTION
o Z	ğ	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
11-123		TOTAL ACCT 352			4,747,967	(57,350)	4,690,616	2,149,907	0	2,149,907
11-124	;									
11-125	353	STATION EQUIPMENT								
11-126		SUB-I KANSMISSION ASSETS - MO	100 MO	0.0000%	2,280,046	0	2,280,046	0	0	0
171-11		SUB-ITANSMINGSION ASSETS - NO	100 KS	100.000%	8,421,656	0	8,421,656	8,421,656	0	8,421,656
11-128		ALLOCALED I KANSMISSION	50	45.6377%	112,760,636	7,604,052	120,364,689	54,931,713	0	54,931,713
671-11		SUBIOIAL			123,462,338	7,604,052	131,066,390	63,353,368	0	63,353,368
11-130		MO GROSS AFDC	100 MO	0.0000%	558,231	0	558,231	0	0	0
11-131		STATION EQUIP - COMMUN EQUIP (LIKE 397)	5	45.6377%	7,804,252	(20,013)	7,784,238	3,552,550	0	3,552,550
11-132		TOTAL ACCT 353			131,824,820	7,584,039	139,408,859	66,905,918	0	66,905,918
11-133										
11-134	358	TOWERS AND FIXTURES								
11-135		SUB-TRANSMISSION ASSETS - MO	100 MO	%0000:0	10,400	0	10,400	0	0	0
11-136		SUB-TRANSMISSION ASSETS - KS	100 KS	100:0000%	0	0	0	0	0	0
11-137		ALLOCATED TRANSMISSION	ã	45.6377%	4.058.497	(33.940)	4.024.557	1 836 717	-	1 836 717
11-138		TOTAL ACCT 354			4 068 897	(33 040)	4 034 057	1 936 717	•	1 036 717
11-139					in the second	(000)	201	1 10001	>	7 7,000,1
11-140	355	POLES AND FIXTURES								
77.7	3	CLC CHO TO NOTICE TO	011001	700000						
1,11		OUT OFFICE MOUNTAINED TO THE	100 MO	0.0000%	5,334,131	0	5,334,131	0	0	Q.
11.12		SOCIETARIONISSION ASSETS AND	5700	100.000%	6/0//00%	Э.	9,557,075	9,557,075	0	9,557,075
5		CANDIAL LINES - MO	OW ON:	0:0000%	1,304,794	0	1,304,794	0	0	0
4-1-1		KALJIAL LINES - KS	100 KS	100.0000%	2,941,899	0	2,941,899	2,941,899	0	2,941,899
11-145		ALLOCATED TRANSMISSION	5	45.6377%	81,891,143	16,476,965	98,368,108	44,892,972	0	44,892,972
11-146		SUBTOTAL			101,029,041	16,476,965	117,506,006	57,391,946	0	57,391,946
11-147		MO GROSS AFDC	100 MO	0.0000%	3,506	0	3,506	0	0	0
11-148		TOTAL ACCT 355			101,032,548	16,476,965	117,509,512	57,391,946	0	57,391,946
	326	OVERHEAD CONDUCTORS AND DEVICES								
11-151		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	4,980,623	0	4,980,623	0	0	0
11-152		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	9,524,259	0	9,524,259	9,524,259	0	9,524,259
11-153		RADIAL LINES - MO	100 MO	0.0000%	1,304,554	0	1,304,554	0	0	0
11-154		RADIAL LINES - KS	100 KS	100.0000%	3,458,064	0	3,458,064	3,458,064	0	3,458,064
11-155		ALLOCATED TRANSMISSION	5	45.6377%	73,004,209	17,530,222	90,534,431	41,317,860	0	41,317,860
11-156		SUBTOTAL			92,271,709	17,530,222	109,801,931	54,300,183	0	54,300,183
11-157		MO GROSS AFDC	100 MO	%0000:0	2,552	0	2,552	0	0	0
11-158		TOTAL ACCT 356			92,274,261	17,530,222	109,804,483	54,300,183	0	54,300,183
11-159										
11-160	357	UNDERGROUND CONDUIT								
11-161		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	0	0	0	0	0	0
11-162		SUB-TRANSMISSION ASSETS - KS	100 KS	100.0000%	152,769	0	152,769	152,769	0	152,769
11-163		ALLOCATED TRANSMISSION	5	45.6377%	3,080,287	(30,740)	3,049,547	1.391.744	0	1,391,744
11-164		TOTAL ACCT 357	10	45.6377%	3,233,056	(30,740)	3.202.316	1.544.513		1 544 513
11-165										
	358	UNDERGROUND CONDUCTORS & DEVICES								
11-167		SUB-TRANSMISSION ASSETS - MO	100 MO	0.0000%	0	0	0	0	0	0
11-168		SUB-TRANSMISSION ASSETS - KS	100 KS	100.000%	77,193	0	77,193	77,193	0	77.193
11-169		ALLOCATED TRANSMISSION	5	45.6377%	2,822,718	(190,419)	2.632.299	1.201.322	0	1.201.322
11-170		TOTAL ACCT 358	50	45.6377%	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551
11-171										
11-172		TOTAL TRANSMISSION PLANT			364,801,642	41,278,777	406,080,419	197,317,463	0	197,317,463
11-173										
		DISTRIBUTION PLANT								
	360									
11-176		LAND (NON-DEPRECIABLE)								
11-177		MISSOURI	100 MO	0.0000%	3,618,938	0	3,618,938	0	0	0
11-178		KANSAS	100 KS	100.000%	4,426,657	0	4,426,657	4,426,657	0	4,426,657
11-179		TOTAL LAND			8,045,595	0	8,045,595	4,426,657	0	4,426,657

KANSAS CITY POWER & LIGHT CO.
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ADJUSTMENTS         TOTAL         JUNISDICTION         ADJUSTMENTS         JUNISDICTION         ADJUSTMENTS         JUNISDICTION         ADJUSTMENTS         JUNISDICTION         ADJUSTMENTS         JUNISDICTION         ADJUSTMENTS         JUNISDICTION         COL. 663         COL. 663         COL. 663         COL. 663         COL. 663         COL. 663         COL. 664         COL. 665         COL. 667	ŝ	100	SEFZUUS I EST YEAR INCL KNUWN & MEAS I U US-31-2010			SYSTEM		AD.IIISTED	KANSAS	PROFORMA	PROFORMA
MARSON   CONTINUES   CONTINU	NO.	ACCT.	;	ALLOCATION BASIS	ALLOCATION FACTOR	TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
MARCONITY SECURED   101 NO   100 0000N	11-180									:	
Figure 2004			LAND RIGHTS	074007	0000		•		,		
TOTAL JACOUNT 361  TOTAL JACOUNT 361  TOTAL JACOUNT 361  TOTAL JACOUNT 361  TOTAL JACOUNT 362  TOTAL JACOUNT				100 MC	0.0000%	9,676,655	0 0	9,676,655	0	0 (	0
TOTAL ACCOUNT 365  TRECINCIA RES & HIPPONEMENTS  TRECINCIA RES & LIPPONEMENTS  TRECINCIA RES & L				22	100.0000%	6,905,420	00	6,505,420	6,905,420	0 0	6,905,420
TOTAL MOCTORNI SERVICIONES A MERCANIMISCALINI SERVICIONES A ME							•	20120	0,500,720	0	O'Stricoeio
NESCONER   NESCONER   NO			TOTAL ACCT 360			24,627,670	0	24,627,670	11,332,077	0	11,332,077
MISCONINI	11-18/	25.	STNEWS/(COOM & SECUTORIONS)								
MASSOLAR	11-189	5	MISSOLIES	100 MO	7800000	A 895 630	(020 02)	5 044 760	c	•	•
STATION EQUIPMENT   100 MO			KANSAS	100 KS	100:000%	5,333,982	(64.228)	5 269 755	5 269 755	0 0	0 4 289 745
National Purple   National P			TOTAL ACCOUNT 361			11,219,621	(135,098)	11,084,523	5,269,755	0	5,269,755
STATION EQUIP-LATING MISSOURI											
MISSOLRIA MISSOL		362	STATION EQUIPMENT	•							
SUBTORY LACOUNT 362  SUBTORY LACOUNT 364  SUBTORY LACOUNT 365  SUBTORY L			MINOUCK	100 MG	0.0000%	87,015,413	(1,268,034)	85,747,379	0	0 6	0
STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 364  TOTAL ACCOUNT 364  TOTAL ACCOUNT 364  TOTAL ACCOUNT 364  TOTAL ACCOUNT 365  TOTAL ACCOUNT 367  TOTAL 3646,576  TOTA			SUBTOTAL ACCOUNT 362	2	2000	151,182,605	(2,203,112)	148,979,493	63,232,114	0	63,232,114
MISSOURIED   COMMUN EQUIP   COMMUN   COMMUN EQUIP											
MISSOURI TOTAL STATION EQUIP CLINE 397) 100 MO 100000% 1510,6309 0 1401,6309 0 0 1401,6309 0 0 1701 ALSOURING COUNT 302 100 MO 100000% 1510,6309 0 1401,6309 0 1401,6309 0 0 1401,6309 0 0 1401,6309 0 0 1401,6309 0 0 1401,630 0 1401,			STATION EQUIP - COMMUN EQUIP (LIKE 397)								
TOTAL STATON EQUIP COMMUN EQUIP (LIKE 397)			MISSOUR	100 MO	0.0000%	2,105,309	0	2,105,309	Q	0	0
TOTAL COLOUR 362   150.086.024   150.086.0			KANSAS TOTAL STATION FOLID COMMUNICOLUD CLUT 20		100.000%	1,801,889	0 4	1,801,889	1,801,889	0 (	1,801,889
FOTAL ACCOUNT 362   POLES. TOWERS. & FIXTURES   100 MC)   100 MC)   132 286 348   140 462 301   140 462 301   150 MC)   100 MC)   100 MC)   113 167 124   150 HC)   100 MC)   100 MC)   100 MC)   113 167 124   150 HC)   120 HC			TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 38	()6		3,907,198	O	3,907,198	1,801,889	0	1,801,889
POLES TOWERS, A FIXTURES			TOTAL ACCOUNT 362			155,089,802	(2,203,112)	152,886,691	65,034,003	0	65,034,003
POLICATE OF INTERES   TOTAL MASSOLIAN   TOTAL											
MISSOURI MIS		364	POLES, TOWERS, & FIXTURES								
TOTAL ACCOUNT 364  TOTAL ACCOUNT 365  TOTAL ACCOUNT 366  TOTAL ACCOUNT 365  TOTAL ACCOUNT 366  TOTAL ACCOUNT 365  TOTAL ACCOUNT 365  TOTAL ACCOUNT 365  TOTAL ACCOUNT 365  TOTAL ACCOUNT 366  TOTAL ACCOUNT			MISSOURI	100 MO	%00000	132,288,348	8,163,953	140,452,301	0	0	0
MISSOURI RECORDED IN KANSAS  TOTAL ACCOUNT 368  TOTAL ACCOUNT 367  TOTAL ACCOUNT 368  TOT			KANGAG TOTAL ACCOUNT 264	100 KS	100:0000%	113,167,124	6,983,918	120,151,042	120,151,042	0 (	120,151,042
OVERHEAD CONDUCTORS & DEVICES         100 MO         0 0000%         109,278,296         6,483,796         115,782,092         0           MASSOURI         MASSOURI         100 MO         0 00000%         106,233,4         5,340,869         153,366,204         96,366,204         0           MANSAN         TOTAL ACCOUNT 365         100 MO         0 00000%         116,225,369         1,18,224,666         211,118,296         96,366,204         0           MASSOURI         MASSOURI         100 MO         100,0000%         116,202,369         1,962,14         90,456,566         0         0           MASSOURI         MASSOURI         100 MO         0 00000%         197,311,530         9,015,629         20,455,566         0         0           UNDERGROUND CONDUCTORS & DEV.         100 MO         100 MO         100,0000%         197,311,530         9,016,629         20,435,566         0         0           MASSOURI         MASSOURI         100 MO         0 00000%         197,311,530         106,162,534         196,196,520         196,196,520         0         0           MASSOURI         MASSOURI         100 MO         0 00000%         116,376,376         106,162,524         196,196,520         196,196,520         0         0			O AE ACCOON 384			245,455,472	15,147,871	260,603,343	120,151,042	9	120,151,042
MISSOURI MIS		365									
KANSAS         TOTAL ACCOUNT 366         100 KS         100 0000%         90.016,334         5,340 869         96,356,204         95,356,204         0           UNDERGROUND CONDUIT         MISSOURI         100 MO         0.00000%         116,922,556         3.990,388         120,912,918         90,455,566         0           MASSOURI         MASSOURI         100 MO         0.00000%         197,711,630         3.901,388         120,912,918         90,455,566         0           UNDERGROUND CONDUCTORS & DEV.         100 MO         0.00000%         197,711,630         3.901,388         113,68,474         90,455,566         0           UNDERGROUND CONDUCTORS & DEV.         100 MO         0.00000%         197,731,630         3.001,602         206,913,222         30,455,566         0           UNDERGROUND CONDUCTORS & DEV.         100 MO         0.00000%         197,531,639         199,199,620         0         0           MISSOURI         RECORDED IN MISSOURI         100 MO         0.00000%         31,783,531         0         193,198,620         0           ALLOCATED TO MISSOURI         100 MO         0.00000%         105,786,737         106,761,738         196,198,620         196,198,620         0           KANSAS         RECORDED IN KANSAS         100 MO <td></td> <td></td> <td></td> <td>100 MO</td> <td>0.0000%</td> <td>109,278,296</td> <td>6,483,796</td> <td>115,762,092</td> <td>0</td> <td>0</td> <td>0</td>				100 MO	0.0000%	109,278,296	6,483,796	115,762,092	0	0	0
TOTAL ACCOUNT 365  UNDERGROUND CONDUIT MISSOURI			KANSAS	100 KS	100.000%	90,015,334	5,340,869	95,356,204	95,356,204	0	95,356,204
UNDERGROUND CONDUIT         100 MO         0.00000%         116,922,550         3,990,368         120,912,916         0         0         0           MISSOURI         MISSOURI         100 KS         100 LOO         20,0000%         197,911,630         8,001,602         206,912,296         90,465,556         0           UNDERGROUND CONDUCTORS & DEV.         100 MS         197,911,630         8,001,602         206,913,232         199,199,620         0           MISSOURI         MISSOURI         100 KS         100 KS         100,0000%         197,911,630         8,001,602         206,913,232         199,199,620         0           LINE TRANSFORMERS         MISSOURI         100 MS         100,0000%         197,911,630         8,001,602         206,112,862         199,199,620         0           ALLOCATED TO MISSOURI         100 MO         0,00000%         105,796,528         (2,562,039)         103,233,489         0         0           KANSAS         ALLOCATED TO MISSOURI         100 MO         0,00000%         105,796,528         (2,562,039)         136,717,179         0         0           KANSAS         RECORDED IN KANSAS         100 KS         100,0000%         78,776,177         0         21,776,177         0           ALL CATED TO KANS			TOTAL ACCOUNT 365			199,293,630	11,824,666	211,118,296	95,356,204	0	95,356,204
MISCOURI KANSAS TOTAL ACCOUNT 368  MISCOURI KANSAS TOTAL KANSAS TOTAL ACCOUNT 368  MISCOURI KANSAS TOTAL ACCOUNT 368  MISCOURI KANSAS TOTAL ACCOUNT 368  MISCOURI MISCOURI MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 367  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 368  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL ACCOUNT 369  MISCOURI TOTAL KANSAS  MISCOURT MISCOURI M	•	366									
MISSOURI		200	MISSOLIDI	001	700000	0000	000000			•	•
TOTAL ACCOUNT 366  UNDERGROUND CONDUCTORS & DEV.  MISSOURI  MISSOU			MISSOCIAL	100 MO	400 000%	116,922,550	3,990,368	120,912,918	00 465 550	0	0 455
UNDERGROUND CONDUCTORS & DEV.  MISSOURI KANSAS  TOTAL ACCOUNT 367  LIDA MISSOURI MISSOURI KANSAS  TOTAL KANSAS  TOTAL KANSAS  TOTAL KANSAS  TOTAL ACCOUNT 368  TOTAL ACCOUNT 368  MISSOURI MISSOURI MISSOURI TOTAL KANSAS  TOTAL KANSAS  TOTAL KANSAS  TOTAL ACCOUNT 368  MISSOURI TOTAL KANSAS  TOTAL K			TOTAL ACCOUNT 366	2	8 0000000	204,392,891	6,975,583	211,368,474	90,455,556	00	90,455,556
UNDERGROUND CONDUCTORS & DEV.  UNNDERGROUND CONDUCTORS & DEV.  MISSOURI KANSSOURI TOTAL ACCOUNT 367  TOTAL KANSAS  UNSCOURI MISSOURI MISSOURI TOTAL KANSAS  TOTAL ACCOUNT 367  TOTAL KANSAS  UNSCOURI MISSOURI MISSOURI TOTAL KANSAS  TOTAL ACCOUNT 368  UNSCOURI MISSOURI TOTAL KANSAS  TOTAL ACCOUNT 368  UNSCOURI MISSOURI TOTAL KANSAS  TOTAL MISSOURI TOTAL KANSAS  TOTAL											
MISSOURI MIS	-	367	UNDERGROUND CONDUCTORS & DEV.								
TOTAL ACCOUNT 367  TOTAL ACCOUNT 368  TOTAL ACCOUNT 367  TOTAL ACCOUNT			MISSOURI	100 MO	%0000.0	197,911,630	9,001,602	206,913,232	0	0	0
UNE TRANSFORMERS			KANSAS 1011 - 1000 - 1100	100 KS	100.0000%	190,533,593	8,666,027	199,199,620	199,199,620	0	199,199,620
LINE TRANSFORMERS         AINSSOURI         1783.531         0         31,783.531         0			TOTAL ACCOUNT 367			388,445,223	17,667,629	406,112,852	199,199,620	0	199,199,620
MISSOURI RECORDED IN MISSOURI ALLOCATED TO MISSOURI TOTAL MISSOURI	.,	368	LINE TRANSFORMERS								
SCURI 100 MO 0 0000% 105.783.531 0 31,783,531 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			MISSOUR								
SSURI 100 MO 0,0000% 106,796,528 (2,562,039) 103,233,469 0 0 0 0 0 137,579,059 (2,562,039) 135,017,019 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			RECORDED IN MISSOURI	100 MO	0.0000%	31,783,531	0	31,783,531	0	0	0
137,579,059 (2,562,039) 135,017,019 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ALLOCATED TO MISSOURI	100 MO	0.0000%	105,795,528	(2,562,039)	103,233,489	0	0	O
5AS 100 KS 100.0000% 21,776,177 0 21,776,177 0 15AS 100 KS 100.0000% 78,742.285 (1,871,885) 76,870,399 76,870,399 0 100,518.461 (1,871,885) 98,646,576 98,646,576 98,646,576 0 238,097,520 (4,433,925) 233,663,595 98,646,576 0			TOTAL MISSOUR!			137,579,059	(2,562,039)	135,017,019	0	0	0
SAS 100 KS 100,0000% 21,776,177 0 21,776,177 0,0 4SAS 100 KS 100,0000% 78,742,285 (1,871,885) 76,870,399 76,870,399 0 100,518,461 (1,871,885) 98,646,576 98,646,576 0 238,097,520 (4,433,925) 233,663,595 98,646,576 0											
25.5 100.05 100.000% 21,70,177 0 21,70,177 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			KANSAS BECOBDED IN PANDAS	700	1000000	200	c			•	
100,500			AECONDED IN NAINSAS	100 KS	100.000%	7/1/9///2	0 0 0 0 0 0	21,776,177	21,776,177	<b>.</b>	21,776,177
238.097.520 (4,433,925) 233.663.595 98,646,576 0			TOTAL KANSAS	200	100.000%	100.518.461	(1,871,885)	98 646 576	76,870,399 98 646 576	<b>&gt;</b> C	/6,8/0,399 98 646 576
238.097,520 (4,433,925) 233,663,595 98,646,576 0							(application)	2000	200200	•	0.000
			TOTAL ACCOUNT 368			238,097,520	(4,433,925)	233,663,595	98,646,576	0	98,646,576

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

δ N	0 098	000	514 23 23	0 67 97	O \$4 0.	£ ⊼	. K	25 # 4 25	2 % 4 3 4 5	55 55 55 55 55 55 55 55 55 55 55 55 55
PROFORMA JURISDICTION COL. 606	0 42,053,360 42,053,360		13,991,614 25,329,409 39,321,023 39,321,023	0 3,073,779 3,073,779	0 24,776.549 24,776,549	794,669,543	3,179,662,005	1,046,025 30,982,177 10,244,441 41,226,618	12,406,521 53,576 290,884 3,844,790 20,208,304 793,470	682,790 254,106 1,549,909 2,223,067 6,554,584 6,54,584 183,558
PROFORMA ADJUSTMENTS COL. 605	000	000	000 0	000	000	۰ ۵		0000		0000000000
KANSAS JURISDICTION COL. 604	0 42.053,360 42,053,360	000	13,991,614 25,329,409 39,321,023 39,321,023	3,073,779 3,073,779	0 24,776,549 24,776,549	794,669,543	3,179,662,005	1,045,025 30,982,177 10,244,441 41,226,618	53,576 290,884 3,844,790 20,208,304 793,470	682.790 254.106 1.548.909 2,223.067 6,554,584 51,230,100 183,588
ADJUSTED TOTAL COL. 603	45,113,083 42,053,360 87,166,443	16,840,498 29,551,473 46,391,971	13,991,614 25,329,409 39,321,023 85,712,994	7,736,467 3,073,779 10,810,235	8,684,658 24,776,549 33,461,207	1,728,616,323	7,008,763,430	2,303,493 68,292,400 22,581,288 90,873,688	118,095 118,095 625,964 8,273,759 43,487,063 1,707,501	1469,323 560,112 3416,384 4,900,191 14,105,072 110,244,114 9,280 110,253,393 404,608
ADJUSTMENTS COL. 602	(413,480) (385,437) (798,917)	0 (1,093,067) (1,093,067)	0 (926,464) (926,464) (2,019,532)	(299,093) (118,833) (417,926)	(408,275) (1,164,773) (1,573,049)	40,034,191	1,252,141,204	0 3,074,154 (227,272) 2,846,883	(3,453,256) 18,901,617	0 (105,229) (411,599) (411,599) (494,156) (1,843,200) (5,152,186 (44,680) (44,680) (9,152,186 (44,680) (44,680) (9,152,186 (44,680) (44,680) (9,152,186 (44,680) (44,
SYSTEM TOTAL COL. 601	45,526,563 42,438,797 87,965,360	16,840,498 30,644,540 47,485,038	13,991,614 26,255,874 40,247,488 87,732,525	8,035,550 3,192,611 11,228,161	9,092,934 25,941,322 35,034,256	1,688,582,133	5,756,622,226	2,303,493 65,218,246 22,808,560 88,026,805 14,569,720	118,095 625,964 11,727,014 24,585,446 1,707,501	1,469,323 665,341 3,827,983 5,394,347 15,948,273 104,091,928 9,280 104,101,207 449,288
ALLOCATION FACTOR	0.0000%	%0000'0 %0000'0	100.0000% 100.0000%	0.0000%	0.0000% 100.0000%			45.3669% 45.3669% 45.3669% 45.3669%	45.3669% 46.4697% 46.4697% 46.4697%	46,4697% 45,3669% 45,3669% 46,4697% 0,00009% 45,3669% 0,00009%
ALLOCATION BASIS	100 MO 100 KS	100 MO 100 MO	100 KS 200 KS 200 KS	100 MO 100 KS	100 MO 100 KS			OTY OTY OTY OTY	077 081 081 081	0.001 0.001 0.001 0.001 0.001 0.000 0.000 0.000 0.000
DESCRIPTION	SERVICES MISSOUR! KANSAS TOTAL ACCOUNT 369	METERS MISSOUR! RECORDED IN MISSOUR! ALLOCATED TO MISSOUR! TOTAL MO METERS	KANSAS RECORDED IN KANSAS ALLOCATED TO KANSAS TOTAL KS METERS TOTAL ACCOUNT 370		STREET LIGHTS & SIGNAL SYSTEMS MISSOUR! KANSAS TOTAL ACCOUNT 373	TOTAL DISTRIBUTION PLANT TOTAL TRANS & DIST. PLANT	TOTAL PROD. TRANS & DIST PLANT GENERAL PLANT	CANDO AND LAND RIGHTS STRUCTURES AND IMPROVEMENTS LEASEHOLD IMPROVEMENTS TOTAL ACCT 390 OFFICE FURNITURE & EQUIPMENT	OFFICE FURNITURE & EQUIPMENT - COMPUTEI TRANSPORTATION EQUIP - LIGHT TRUCKS TRANSPORTATION EQUIP - LIGHT TRUCKS TRANSPORTATION EQUIP - HEAV TRUCKS TRANSPORTATION EQUIP - TRACTORS TRANSPORTATION EQUIP - TRACTORS TRANSPORTATION EQUIP - TRACTORS TRANSPORTATION EQUIP - TRACTORS	TRANSTORY A TON EQUIP - TRATERS STORES EQUIPMENT TOOLS, SHOP & GARAGE EQUIPMENT LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT ALLOCATED MO GROSS AFDC TOTAL ACCT 397 MISCELLANEOUS EQUIPMENT OTHER TANGIBLE PROPERTY
ACCT.	698	370		371	373			389 390 391	392	393 394 395 396 398 398
NO.	11-237 11-238 11-239 11-240 11-241	11-243 11-244 11-245 11-246 11-247 11-248	11-249 11-250 11-252 11-253 11-253	11-256 11-257 11-258 11-259 11-260	11-261 11-262 11-263 11-264	11-266 11-267 11-268	11-269 11-270 11-271	11-273 11-274 11-275 11-276	11-278 11-280 11-281 11-282	11-286 11-286 11-286 11-288 11-289 11-290 11-291 11-292

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

Š.	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
	TOTAL GENERAL PLANT			275,519,R00	34 325 805	309 845 695	142 547 302	c	142 547.302
	THE INTERIOR OF THE PROPERTY.							•	
301		PTO	45.3669%	72,186	0	72,186	32,749	0	32,749
305	ı								
	MISSOURI	100 MO	0.0000%	22,937	0	22,937	0	0	
	OTHER	TRAN PLANT	48.5907%	0	0 (	0 100	0 (	0 (	
	IOIAL ACCOUNT 302			72,937	0	22,937	>	>	
303	MISC. INTANGIBLE PLANT								
	CUSTOMER RELATED	8	46.9284%	26,722,613	0	26,722,613	12,540,503	0	12,540,503
	ENERGY RELATED	ັພ	42.4784%	8,960,461	0	8.960,461	3,806,263	0	3,806,263
	DEMAND RELATED	5	45.6377%	34,588,384	9,823,481	44,411,865	20,268,568	0	20,268,568
	CORPORATE SOFTWARE	SAL & WAGES	46.0757%	17,847,568	0	17,847,568	8,223,393	0 (	8,223,393
	TANNOMINATION RELATED	5	45.63/7%	3,716,152	0 000 404	3,716,152	7,695,96 65,654,604	> 0	1,093,960, 100,460,460
	יייי איאארם			111,050,18	9,625,461	600'000'101	46,334,634	>	40,004,0
	10-YR SOFTWARE								
	CUSTOMER RELATED	23	46.9284%	38,599,671	0	38,599,671	18,114,220	0	18,114,220
	ENERGY RELATED	Ш	42.4784%	11,433,706	0	11,433,706	4,856,858	0	4,856,858
	TOTAL 10-YR SOFTWARE			50,033,377	0	50,033,377	22,971,078	0	22,971,078
		į				;			
	INTANGIBLE ACC EQUIP (LIKE 312)	5 6	45.6377%	34,980	0	34,980	15,964	0 (	15,964
	INTANGIBLE SUBSTATION EQUIP (LINE 393) INTANGIBLE COMMUNICATION EQUIP (LINE 393)	13.T	45.0377%	2,033,436 8,365	0	2,033,430 8,365	3,887	0	3,887
	TOTAL MISC. INTANGIBLE PLANT			143,945,336	9,823,481	153,768,817	70,453,638	0	70,453,638
	TOTAL INTANGIBLE PLANT			144,040,459	9,823,481	153,863,940	70,486,386	0	70,486,386
	ELECTRIC ACQUISITION ADJUSTMENT	Ď	45.6377%	0	0	0	0	0	
	TOTAL ELECTRIC PLANT IN SERVICE			6,176,182,485	1,296,290,580	7,472,473,065	3,392,695,693	0	3,392,695,693
	DECADS FOR TAX ALL OCATIONS:								
				027 000 001 0	200 000	100 000 110	1000 110 100		1000
	PRODUCTION PLAN	15FK 11-098		3,703,238,452	1,770,828,236	4,8/4,066,68/	2,187,674,999	> 0	2,187,674,399
	LESS: WOLF CREEN PRODUCTION PLANT W/O WOLF CREEK	3PR 11-07		2,316,878,518	1,174,119,867	3,490,998,385	1,593,212,448	0	1,593,212,448
		900 44		100 400 405	000 000 000	200 024 024 5	200 200 200 2	c	9 909 606 6
	101AL ELECTRIC PLANT	1SFR 11-328 TSFP 11-077		6,176,182,485	1,296,290,580	7,472,473,065 1 383 068 302	3,392,695,693	0 0	3,392,695,693 594,462,551
	TOTAL ELECTRIC PLANT W/O WOLF CRK			4,789,822,552	1,299,582,211	6,089,404,763	2,798,233,142	0	2,798,233,142
	TOTA CINA SWACT GOOD	TCGD 11.970		F 756 633 236	1 252 141 204	7 008 763 430	3 170 662 005	c	3 170 662 005
	TRODE, TRANSE AND DEST.	TSER 11-077		1.386.359.934	(3.291.631)	1 383 068 302	594 462 551	0 0	594 462 551
	PTD W/O WOLF CREEK			4,370,262,293	1,255,432,835	5,625,695,128	2,585,199,454	0	2,585,199,454
	HOLVARS NI TNA PERCENTING PERCENTING SERVICES	TSFR 11-328		6.176.182.485	1.296.290.580	7.472.473.065	3.392.695.693	0	3.392.695.693
	TOTAL ACCUMULATED DEPRECIATION	TSFR 12-188		2.787.304.585	142,940,100	2.930.244.685	1,375,952,618	0	1 375 952 618

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRTIC PLANT-IN-SERVICE
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

	DFORMA	JURISDICTION	OL. 606
		ADJUSTMENTS	
	KANSAS	JURISDICTION	COL. 604
	ADJUSTED	TOTAL	COL. 603
		ADJUSTMENTS	COL. 602
	SYSTEM	TOTAL	COL. 601
		ALLOCATION	FACTOR
		ALLOCATION	BASIS
ICL KNOWN & MEAS TO 08-31-2010			DESCRIPTION
TEST YEAR IN		ACCT.	Ö

NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALOCATION ALLOCATION BASIS FACTOR	TOTAL COL. 601	TOTAL ADJUSTMENTS COL. 601 COL. 602	TOTAL COL. 603	JURISDICTION ADJUSTMENT:	COL. 603 COL. 604 COL. 605 COL. 606	TROPORMA S JURISDICTION COL. 606
11-351		SUBTOTAL PROD., TRANS., DIST., & GEN		. & GEN 6,032,142,026 1,286,467,098 7,318,609,125 3,322,209,307 0 3,322,209,307	6,032,142,026	1,286,467,098	7,318,609,125	3,322,209,307	0	3,322,209,307

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

% 232.504 % 232.504 % 7.837.456 % 9.614.244 % 4.017.507 % 4.017.507 % 4.017.507 % 4.017.507 % 4.017.507 % 4.236.627 % 33.212.531 % 33.212.531 % 33.212.537 % 33.212.639 % 33.212.639 % 33.212.639 % 33.212.669 % 33.212.669	BASIS	FACTOR	COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
STRUCTURES & MPROCNERATYS								
STATE   STAT	5	45 6377%	51 544 284	3 040 840	84 564 406	000 000	•	
STRUCTURES & MARROVEMENTS - PAM   D1   458377% 783748		45.6377%	0	354.080	354 080	24,901,829	<b>.</b>	24,901,829
STRUCTURES & MINROVEMENTS - H5   D1   45.6377%   78.79.469   3-4		45.6377%	232.504	39.985	272 489	124 358	> <	101,394
TOTAL ACCOUNT 311   S9614,244   3.4		45.6377%	7,837,456	75.848	7.913.303	3.611.452		3 641 453
SOLIER PLANT EQUIPMENT   D1			59,614,244	3,489,755	63,103,999	28,799,233	0	28,799,233
BOLIER PLANT EQUIPMENT   D1   445.637%   398.301,746   398.001,746   399.001,746   3								
Double   Colon   Direct	10	45.6377%	398,301,746	32,018,669	430,320,416	196,388,473	0	196.388.473
MINITERANDER   DI   45 6377%   40 7 507	10	45.6377%	0	4,594,113	4,594,113	2.096.649	C	2 096 649
ACCESSORY ELECTRIC COLIMENT: H5   D1   45.6377%   87.942.145	10	45.6377%	4,017,507	1,077,797	5,095,305	2,325,381	· c	2,325,381
TOTAL ACCOUNT 312   TOTAL ACCOUNT 312   TOTAL ACCOUNT 314   TURBOGENERATOR UNITS.   ATAN 2	01	45.6377%	87,954,252	2,361,748	90,316,001	41.218.173		41 218 173
TOTAL ACCOUNT 312   TOTAL ACCOUNT 312   TOTAL ACCOUNT 312   TOTAL ACCOUNT 312   TOTAL ACCOUNT 314   TURBOGENERATOR UNITS.	10	45.6377%	197,942,145	1231634	199 173 780	00 808 00	0 <	21,012,17
11   11   12   12   13   14   15   15			688,215,651	41.283.962	729 499 613	742 650,050	9 6	90,896,394
11/14/20CENERATOR UNITS							>	332,325,010
TURBOCENERATOR UNITS: IATAN 2	5	45.6377%	81,677,425	4.038.640	85.716.065	39 119 BE7	•	100 061
10TAL ACCOUNT 314   81677,425   4	10	45.6377%		ANG 717	809 717	260 536	0	790'91 1'80
315   ACCESSORY ELECTRIC EQUIPMENT   D1   45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 45 6377%   34,236,627   1, 34,64,327   34,236,627   1, 34,64,327   34,236,627   34			81,677,425	4.848.357	86.525.782	39 488 404	> <	30 400 404
A CCESSORY ELECTRIC BOUNMENT   D1   45 6377%   34.236.627   1,							•	101,001,00
ACCESSORY ELECTRIC EQUIPMENT-JATAN 2 D1 45.6377% 33.212.531 ACCESCORY ELECTRIC EQUIPMENT-JATAN 2 D1 45.6377% 33.212.531 ACCESCORY ELECTRIC EQUIPMENT-JATAN 2 D1 45.6377% 33.212.531 ACCESCORY ELECTRIC EQUIPMENT-H5 D1 45.6377% 14.820.553 MISC POWER PLANT EQUIPMENT-H5 D1 45.6377% 15.966.443 TOTAL ACCOUNT 316  INOLEAR PRODUCTION		45.6377%	34,236,627	1.505.500	35.742.126	16.311.895	c	16 211 005
ACCESSORY ELECTRIC EQUIPMENT - H5  ACCESSORY ELECTRIC EQUIPMENT - H5  ACCESSORY ELECTRIC EQUIPMENT - H5  TOTAL ACCOUNT 3:6  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  ACCESSORY ELECTRIC EQUIPMENT - H5  TOTAL STEAM PRODUCTION  321  STRUCTURES & IMPROVEMENTS  MISSOURI GROSS AFDC  TOTAL STEAM PRODUCTION  322  REACTOR PLANT EQUIPMENT  MISSOURI GROSS AFDC  TOTAL REACTOR PLANT EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL MISCOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL MISCOURI GROSS AFD		45.6377%	0	338.640	338.640	154 548		164 649
ACC ELEC EQUIP - COMPUTERS  ACC ELEC EQUIP - COMPUTERS  TOTAL ACCOUNT 315  MISC POWER PLANT EQUIPMENT - H5  MISC POWER PLANT EQUIPME		45.6377%	33,212,531	56.585	33 269 116	15 183 270		10,707
TOTAL ACCOUNT 315   107AL STEAM PRODUCTION   100 MO	10	45.6377%	2.063	440	2 503	13,103,410		13,183,270
MISC POWER PLANT EQUIPMENT   D1   45 6377%   1,986,443			67.451.221	1.901.164	69 352 385	21 650 855	> 0	24 650 056
MISC POWER PLANT EQUIPMENT   D1   45.6377%   14.820.563					00,000,000	CC0,000,10	•	31,650,855
MISC POWER PLANT EQUIPMENT-147AN 2 D1 45 6377% 1.986.443  TOTAL STEAM PRODUCTION 913.765,537 (6.806.996  TOTAL STEAM PRODUCTION 913.765,537 (6.806.996  TOTAL STEACTURES & IMPROVEMENTS D1 45 6377% 220,843,605 (7.900.000 0.0000% 0.00000% 0.		45.6377%	14.820.553	715 307	15 535 850	7,000,014	c	
MISC POWER PLANT EQUIPMENT - H5   D1   45.6377%   1,986,443		45.6377%	0	142.730	142 730	66 130	<b>&gt;</b> 0	412,090,7
TOTAL STEAM PRODUCTION   16 806.996   107AL STEAM PRODUCTION   913.765,537   10	Ď	45.6377%	1,986,443	10,288	1.996.731	911.263	0 0	011.28
TOTAL STEAM PRODUCTION   13,765,537			16,806,996	868,325	17.675.321	8.066.615	<b>&gt;</b> C	911,263 8.066.615
OTAL STEAM PRODUCTION   913,765,537   101							•	Clorono o
### NUCLEAR PRODUCTION    STRUCTURES & IMPROVEMENTS   D1   45 6377%   220,843,605     TALLS STRUCTURES & IMPROVEMENTS   100 MO   0.0000%   220,843,605     SACTOR PLANT EQUIPMENT   D1   45,6377%   336,215,669     MISSOURI GROSS AFDC   100 MO   0.0000%   0.0			913,765,537	52,391,564	966,157,100	440,932,177	0	440.932.177
STRUCTURES & IMPROVEMENTS   D1   45 6377%   220,843,605								
ACCESSORY ELECTRIC GOUPMENT   D1	ï							
TOTAL STRUCTURE & IMPROVEMENTS   100 MO   0,0000%   220,643,665     322   REACTOR PLANT EQUIPMENT   D1   45,6377%   336,216,669     MISSOURI GYOSS AFDC   100 MO   0,0000%   0,0000%   0,0000%   109,774,352     TOTAL REACTOR PLANT EQUIPMENT   D1   45,6377%   109,774,352     MISSOURI GROSS AFDC   100 MO   0,0000%   109,774,352     ACCESSORY ELECTRIC EQUIPMENT   D1   45,6377%   55,833,359     MISSOURI GROSS AFDC   100 MO   0,0000%   55,833,359     TOTAL TURBOGENERATOR UNITS   D1   45,6377%   55,833,359     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL ACCESSORY ELECT EQUIPMENT   D1   45,6377%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     TOTAL MISC POWER PLANT EQUIP   D1   45,6377%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,0000%   18,404,660     MISSOURI GROSS AFDC   100 MO   0,00000%   18,404,660     MISSOURI GROSS AFDC	10	45.6377%	220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
322   REACTOR PLANT EQUIPMENT   D1   45.6377%   336.216.669   MISSOURI GROSS AFDC   100 MO   0.0000%   0		0.0000%	0	0	0	0	0	•
322   REACTOR PLANT EQUIPMENT   D1   45.6377%   336.216,669   MISSOURI GROSS AFDC   100 MO   0.0000%   0.00000%   0.00000%	ιo		220,843,605	4,455,297	225,298,902	102,821,307	0	102,821,307
MISSOURI GROSS AFDC  MISSOURI GROSS AFDC  MISSOURI GROSS AFDC  MISSOURI GROSS AFDC  TOTAL REACTOR PLANT EQUIPMENT  TOTAL TURBOGENERATOR UNITS  MISSOURI GROSS AFDC  TOTAL TURBOGENERATOR UNITS  MISSOURI GROSS AFDC  TOTAL TURBOGENERATOR UNITS  MISSOURI GROSS AFDC  TOTAL TURBOGENERATOR UNITS  324 ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTROUP  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTROUP  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTROUP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISSOURI GRO	δ	A6 63778	226 246 660	14 000 000				
MISSOURI 40YR.>60YR AMORT 100 MO 00000% 336,216,669 1 TOTAL REACTOR PLANT EQUIPMENT 100 MO 00000% 109,774,362 MISSOURI GROSS AFDC 100 MO 00000% 109,774,362 MISSOURI GROSS AFDC 100 MO 00000% 109,774,362 MISSOURI GROSS AFDC 100 MO 00000% 55,833,359 MISSOURI GROSS AFDC 100 MO 00000% 55,833,359 MISSOURI GROSS AFDC 100 MO 00000% 55,833,359 MISSOURI GROSS AFDC 100 MO 00000% 18,404,660 MISSOURI GROSS AFDC 100 MO 000000% 18,404,660 MISSOURI GROSS AFDC 100 MO 00000% 18,404,660 MISSOURI GROSS AFDC 100 MO 00000% 18,404,660 MISSOURI GROSS AFDC 100 MISSOURI GROSS AFDC 100 MISSOURI GROSS AFDC 100 MO 000000% 18,40	100 MO	% 1.20.0	600,012,000	(+80'080'1)	334,621,765	152,713,781	0	152,713,781
107AL REACTOR PLANT EQUIPMENT  323 TURBOGENERATOR UNITS  MISSOURI GROSS AFDC  TOTAL TURBOGENERATOR UNITS  324 ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  100 MO  109,774,362  109,774,362  324 ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  100 MO  101AL ACCESSORY ELECT EQUIP  MISSOURI GROSS AFDC  100 MO  101AL ACCESSORY ELECT EQUIP  MISSOURI GROSS AFDC  100 MO  100 MO  10,0000%  10,404,660  10,405,600	100 MO	%00000 0 00000	0 0	> 0	<b>5</b> (	0 +	0	0
323 TURBOGENERATOR UNITS  MISSOURI GROSS AFDC  TOTAL TURBOGENERATOR UNITS  324 ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECTRIC EQUIPMENT  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECT EQUIP  325 MISCOLLANE OUNER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECT EQUIP  326 MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER			336.215.659	(1 593 894)	334 621 765	162 712 781	0	0
323         TURBOGENERATOR UNITS         D1         45.6377%         109,774,362         1           MISSOURI GROSS AFDC         100 MO         0.0000%         109,774,362         1           324         ACCESSORY ELECTRIC EQUIPMENT         D1         45.6377%         55,833,359           MISSOURI GROSS AFDC         100 MO         0.0000%         55,833,359           325         MISCELLANEOUS POWER PLANT EQUIP         D1         45.6377%         18,404,660           MISCOURI GROSS AFDC         100 MO         0.0000%         0           TOTAL MISC POWER PLANT EQUIP         0.0000%         18,404,660           328         REGULATORY DISALLOWANCE         D1         45,6377%           MPSC DISALLOWANCE         D1         45,6377%				(1000001)	20,120,100	107,017,01	>	152,713,783
MISSOURI GROSS AFDC	10	45.6377%	109,774,352	1.666,036	111,440.388	50 858 865	c	50 859 965
109,774,362   1   109,774,362   1   109,774,362   1   1   1   1   1   1   1   1   1	100 MO	0.0000%		C	o contraction	000/000/00		000'000'00
324 ACCESSORY ELECTRIC EQUIPMENT D1 45 6377% 55,833,369 MISSOURI GROSS AFDC 100 MO 0,0000% 0,00000% 0,			109,774,352	1,666,036	111,440,388	50.858.865	0 0	50 858 BGS
324         ACCESSORY ELECTRIC EQUIPMENT         D1         45.6377%         55,833,369           MISSOURI GROSS AFDC         100 MO         0,0000%         0         0           TOTAL ACCESSORY ELECT EQUIP         D1         45,6377%         18,404,660           325         MISSOURI GROSS AFDC         100 MO         0,0000%         0           MISSOURI GROSS AFDC         100 MO         0,0000%         18,404,660           328         REGULATORY DISALLOWANCES         D1         45,6377%           MPSC DISALLOWANCE         D1         45,6377%         0						ann'ann'an	•	000'900'00
MISSOURI GROSS AFDC  TOTAL ACCESSORY ELECT EQUIP  325 MISCELLANEOUS POWER PLANT EQUIP  MISSOURI GROSS AFDC  TOTAL MISC POWER PLANT EQUIP  TOTAL MISC POWER PLANT EQUIP  328 REGULATORY DISALLOWANCES  MPSC DISALLOWANCE  MPSC DISALLOWANCE  D1 45.6377%  0 0	10	45.6377%	55,833,359	(980,326)	54,853,032	25,033,679	c	25 033 679
107AL ACCESSORY ELECT EQUIP   55,833,359   325 MISCELLANEOUS POWER PLANT EQUIP   D1   45,6377%   18,404,660   D1   A15,6377%   18,404,660   D1   A2,6377%   D1   D1   D1   D1   D1   D1   D1   D	100 MO	0.0000%	0	0	0	0		o included
325         MISCELLANEOUS POWER PLANT EQUIP         D1         45.6377%         18,404,660           MISSOURI GROSS AFOC         100 MO         0.0000%         18,404,660           TOTAL MISC POWER PLANT EQUIP         18,404,660         18,404,660           328         REGULATORY DISALLOWANCES         D1         45,6377%         0           MPSC OISALLOWANCE         D1         45,6377%         0			55,833,359	(980,326)	54,853,032	25,033,679	0	25.033.679
100 MSSOURIGESS AFOC   100 MO   100 M		200	;					
100 MO		45.6377%	18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
18,404,660 328 REGULATORY DISALLOWANCES MPSC DISALLOWANCE D1 45,6377% 0 0 MPSC DISALLOW MOTHER	JOD MO	0.0000%	0	0	0	0	0	0
328 REGULATORY DISALLOWANCES D1 45 6377% MPSC DISALLOWANCE D1 45 6377% MPSC DISALLOWANT MPSC D1 45 6377%			18,404,660	(188,834)	18,215,826	8,313,290	0	8,313,290
MPSC DISALLOWANCE D1 45.6377% MPSC DISALLOW NOT MO HIDES								
SIGHT OW	5	45.6377%	_	c	c	c	•	•
01 45.6377%	50	45.6377%		· c	• •		> 0	<b>-</b>

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

EP2009	TEST YL	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010			SYSTEM		AD.IUSTED	KANSAS	PROFORMA	PROFORMA
NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
12-066		KCC DISALLOWANCE	5 3	45.6377%	(57,458,834)	(2,103,856)	(59,562,690)	(27,183,060)	0	(27,183,060)
12-068		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	00	00	00	0
12-069		PRE-1988 RESERVE TOTAL REGIJI ATORY DISALLOWANCES	5	45.6377%	(11,891,311)	0 103 856)	(11,891,311)	(5,426,925)	0 6	(5,426,925)
12-071					(02) 200 (40)	(5, 103,800)	(100'tet'17)	(32,603,363)	Þ	(32,903,363)
12-072		TOTAL NUCLEAR PRODUCTION			671,721,491	1,254,422	672,975,913	307,130,936	0	307,130,936
12-074		OTHER PRODUCTION PLANT - CT								
12-075	340	LAND & LAND RIGHTS - CT	ō	45.6377%	299	0	566	258	0	258
12-076	341	STRUCTURES & IMPROVEMENTS - CT	04	45.6377%	850,775	177,669	1,028,444	469,359	0	469,359
770	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	29	45.6377%	3,504,127	402,513	3,906,640	1,782,902	0	1,782,902
12-078	24 4 24 4	GENERALORS - CT	5 2	45.6377%	93,928,065	9,906,327	103,834,392	47,387,661	0 0	47,387,661
12-080	346	OTHER PROD-MISC PWR PLT EQUIP - CT	5 5	45.6377%	0,727,01	co, si c	01,172,11	, co., c	0 0	#170C1 fo
12-081		TOTAL OTHER PRODUCTION PLANT - CT	i		108,908,095	11,103,115	120,011,210	54,770,393	. 0	54,770,393
12-082										
12-083			ì	į	,					
12-084	340	LAND & LAND RIGHTS - WIND	5 8	45.6377%	0	0	0 !	0	0 1	0
12,086	344	STRUCTURES & IMPROVEMENTS - WIND GENERATORS - WIND	5 2	45.6377%	484,972	6/6/1/1	656,547	299,633	0 0	299,633
12-087	345	ACCESSORY ELECTRIC FOLIPMENT - WIND	5 6	45.6377%	10.426	6.416	30,002,340	7.686		7,686
12-088	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	5 6	45.6377%	0	0	0	0		000,
12-089		TOTAL OTHER PRODUCTION PLANT - WIND			23,925,441	7,550,497	31,475,937	14,364,904	0	14,364,904
12-090		CONTROLLED			000				•	
12-031		SUBJUINE PRODUCTION PRODUCTION	ā	A6 63770/	1,718,320,363	(3,299,597)	1,790,620,160	817,198,410	•	817,198,41U
12-093			<u>.</u>		1,710,639,050	68,471,336	1,779,110,386	811,945,610	•	811,945,610
12-094 40-001		100000000000000000000000000000000000000								
12-095 12-096	0	TRANSMISSION	č	45.53770	1000	c	4 250 420	000	c	044
12-097	3	TOTAL ACCOUNT 350	5	8 L 100:01	1,359,730	0	1,359,730	620,550	0	620,550
12-098										
12-099	352	STRUCTURES AND IMPROVEMENTS	352 SUB	45.6377%	2,140,854	60,660	2,201,514	1,004,721	0	1,004,721
12-100		MO GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
12-101 12-102		IOTAL ACCOUNT 352			2,140,854	60,660	2,201,514	1,004,721	0	1,004,721
12-103	353	STATION EQUIPMENT	353 SUB	45.6377%	58,026,379	3,547,088	61,573,467	28,100,733	0	28,100,733
12-104			100 MO	0.0000%	0	0	0	0	0	0
12-105 12-106		STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 353	5	45.6377%	1,801,506 59,827,885	312,928 3,860,017	2,114,435	964,980 29,065,713	00	964,980 29.065,713
12-107										
12-108	35	TOWERS AND FIXTURES	354	45.5201%	4,199,912	77,489	4,277,401	1,947,077	0 (	1,947,077
12-109		TOTAL AUCUONI 334			4,199,912	77,489	4,277,401	1,947,077	0	1,947,077
12-111	355	POLES AND FIXTURES	355 SUB	48.8417%	62,832,411	3,183,870	66,016,280	32,243,482	0	32,243,482
12-112		MO GROSS AFUC TOTAL ACCOUNT 355	100 MC	0.0000%	0 62.832.411	3.183.870	0 66.016.280	32.243.482	00	32.243.482
12-114									•	
12-115	356	OVERHEAD COND. & DEVICES	356 SUB	49.4528%	52,507,814	2,453,210	54,961,024	27,179,792	0	27,179,792
12-116 12-117		MO GROSS AFUC TOTAL ACCOUNT 356	100 MO	0.0000%	0 52.507.814	2.453.210	54 961 024	0 0 27 179 792	<b>-</b>	0 0
12-118						i			1	
12-119 12-120	357	UNDERGROUND CONDUIT TOTAL ACCOUNT 357	357	48.2311%	2,291,061 2,291,061	36,831 36,831	2,327,892 2,327,892	1,122,768 1,122,768	0 0	1,122,768 1,122,768
12-123	358	UNDERGROUND COND. & DEVICES	358	45.6377%	1,833,720	(139,934)	1,693,786	773,006	0	773,006

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE RECUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-34-2040

SEP2009 TEST YEAR INCL M	STYE	SCHEDULE 12-ALLOCATION OF ACCOUNTS OF THE SCHOOL SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010			MILEN		AD.IUSTED	KANSAS	PROFORMA	PROFORMA	
	ACCT.	ROTEGIOCOLO	ALLOCATION	ALLOCATION FACTOR	TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606	
	Ċ	TOTAL A COCUMIT 959			1,833,720	(139,934)	1,693,786	773,006	0	773,006	
12-123							000 000	03 957 110	c	93.957.110	
12-125		SUBTOTAL TRANSMISSION		47 00049/	186,993,387	9,532,142	84.066	40.191	0	40,191	
12-126		TRANSMISSION RWIP TOTAL TRANSMISSION	TRAN RESERVE	%1.808.74	186,879,769	9,729,827	196,609,596	93,997,301	0	93,997,301	
12-128											
12-129		DISTRIBUTION	600	44 6430B/	366 618	c	266.518	110,988	0	110,988	
12-130	360	LAND RIGHTS STRICTLIBES & IMPROVEMENTS	361 361	47.5416%	4,318,266	124,745	4,443,011	2,112,276	0	2,112,276	
12-131	5								c	27 000 054	
12-133	362	STATION EQUIPMENT	362 SUB	42.4435%	64,401,854	1,565,732	65,967,587	27,998,954	<b>-</b>	816.128	
12-134	}	STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	46.1172%	1,627,072	142,613	1,769,685	816,128	<b>S</b> C	28.815.083	
12-135		TOTAL ACCOUNT 362			66,028,927	1,708,345	517,131,212	26,615,063		2000010101	
12-136			6	/0C#O#	127 110 650	5 390 512	132.510.171	61,093,749	0	61,093,749	
12-137	364	POLES, TOWERS, & FIXTURES	354	40.1050%	72 444 600	2 581 285	75 695 786	34,189,660	0	34,189,660	
12-138	365	OH, COND. & DEVICES	365	45.16/2%	75,114,300	3 234 955	49.004.098	20,971,400	0	20,971,400	
12-139	366	UG. CONDUIT	300	42.7952%	141,000,315	9824268	150,853,583	73,994,153	0	73,994,153	
12-140	367	UG COND. & DEVICES	36/	49.030378	123 282 958	4.040.762	127,323,720	53,752,700	0	53,752,700	
12-141	368	LINE TRANSPORMERS	900	48 244G%	38 868 704	1,717,355	40,586,059	19,580,702	0	19,580,702	
12-142	369	SERVICES	370	45.8752%	45,276,239	919,194	46,195,433	21,192,256	0	21,192,256	
12-143	370	METERS MICHORAGE ESCHARSES	371	28.4340%	14,278,124	848,753	15,126,878	4,301,171	0	4,301,171	
12-144	3/1	NOTALLATION ON COSTOMEN PARMINES	373	74.0456%	6,630,175	(450,932)	6,179,243	4,575,457	0	4,575,457	
12-146	5					4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	145 000 141	324 690 EDE	•	324,689,595	
12-147		SUBTOTAL DISTRIBUTION		1	685,982,528	29,939,244	(3,310,345)	(1 505 411)	. 0	(1,505,411)	
12-148		DISTRETIREMENT WORK IN PROCESS	DIST RESERVE	45.3527%	(1,155,730) 684.826.791	27,775,636	712,602,427	323,184,184		323,184,184	
12-149		TOTAL DISTRIBUTION									
001-21		CENEBAL DI ANT								•	
12,150	280	AND BIGHTS	PTD	45.3669%	0	0	0	0	0	-	
12-153						0	007 207 77	700 073 3	C	6 672 207	
12-154	390	STRUCTURES & IMPROVEMENTS	OTA	45.3669%	14,853,385	(146,186)	3 206 500	1 495 068		1,495,068	
12-155		LEASEHOLD IMPROVEMENTS	DTD	45.3669%	2,116,3/4	1,179,126	3,233,300	8 167 275		8,167,275	
12-156		TOTAL ACCT 390			16,969,739	0.000,940	200100				
12-157	;		CEG	45 3669%	3.858.799	(230,078)	3,628.721	1,646,240		1,6	
12-158	99	OFFICE FORNITURE & EQUIPMENT COMPLITE	5 E	45.3669%	15,509	(17,799)	(2,290)	(1,039)			
12-159	Š	CERCE FORMITORE & ECONOMISM - COMPONENT -		46.4697%	675,356	48,387	723,743	336,321			
12-160	387	TRANSPORTATION EQUIT - MOTO S TRANSPORTATION FOLLIP - LIGHT TRUCKS	0.81	46.4697%	2,581,698	(2,694,468)	(112,769)	(52,404)	_		
10-101			T&D	46.4697%	6,041,135	2,631,002	8,672,138	4,029,916		4,029,916	
12.163			T&D	46.4697%	279,104	131,990	411,094	191,034			
12-164		TRANSPORTATION EQUIP - TRAILERS	T&D	46.4697%	835,261	113,579	948,839	106 214			
12-165	393	STORES EQUIPMENT	PTD	45.3669%	516,105	(85,80b)	430,233	018 507			
12-166	394	TOOLS, SHOP & GARAGE EQ.	PTD	45.3669%	2,525,833	(301,026)	2,024,603	920.126			
12-167	395	LABORATORY EQUIPMENT	OT :	45.3569%	2,374,044	(945,655)	2 047 898	951,652		951,652	
12-168	386	POWER OPERATED EQUIPMENT	1&D	45.469/%	2,939,000	(100,100)					
12-169		FINDING!! OF CITOTIA COMMISSION	T&F	46 4697%	27.870.749	(9.724,075)	18,146,674	8,432,703		8,432,703	
12-170	387	2	100 MO	%00000	0	0	0	0			
12-171		MO GROSS AFDO	2		27,870,749	(9,724,075)	18,146,674	8,432,703	0	8,432,703	
12-173										108 905	
12-174	308	MISCELLANEOUS EQUIPMENT	OTA	45.3669%	256,452	(20,806)	235,646	106,905			
12-175	399		100 MO	%00000	0	0	0	-			
12-176					67 739 310	(10.553.627)	57,185,683	26,283,459		•	
12-177		SUBTOTAL GENERAL	SVGBSBG NBC	45 9616%	390.509	2,391,981	2,782,491		0		
12-178		GEN, RETIREMENT WORK IN PROCESS	GEN KESEKVE	10.00.01	68,129,820	(8,161,646)	59,968,174	~			
12-179		IOIAL GENERAL									

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 09-31-2010

PROFORMA JURISDICTION COL. 606		0 66,250,000 66,250,000	1,375,952,618
PROFORMA ADJUSTMENTS COL. 605	1		0
KANSAS JURISDICTION COL. 604	53,013,187	0 66,250,000 66,250,000	1,375,952,618
ADJUSTED TOTAL COL. 603	115,704,103	0 66,250,000 66,250,000	2,930,244,685
ADJUSTMENTS COL. 602	12,124,948	33,000,000 33,000,000	142,940,100
SYSTEM TOTAL COL. 601	103,579,155	33,250,000 33,250,000	2,787,304,585
ALLOCATION FACTOR	45.8179%	0.0000%	
ALLOCATION BASIS	303	100 MO 100 KS	
DESCRIPTION	303 MISCELLANEOUS INTANGIBLE PLANT	ACCUM CREDIT RATIO AMORTIZATION ACCUM CREDIT RATIO AMORT - MO ACCUM CREDIT RATIO AMORT - KS TOTAL ACCUM CREDIT RATIO AMORT	TOTAL ACCUMULATED DEPRECIATION
ACCT.		399	
LINE ACCT.	12-180 12-181 12-182	12-183 12-184 12-185 12-186 12-187	12-188

PROFORMA JURISDICTION	COL. BUB	(34,515,150)		40.000	19,095,660		72 742 603	500,241,24	(49,5/6,627)	<b>•</b>	0	23,165,776		42,264,436			16,360,947	10,609,290	0	767,412	8,373,338	117,771	0	36,228,757		,	0	1,335,261	504,209	1,503,714	355,822	1,018,337	38.277	4,755,621		48,733,664
PROFORMA ADJUSTMENTS	600	(1,211,742)		c	•		_		<b>-</b>	<b>&gt;</b> (	0	0	•	-		•	0	0	0	0	0	0	0	0		•	0	0	0	0	0	0	0			(1,211,742)
KANSAS JURISDICTION		(33,303,408)		19 798 880	000'000'61		72.742.603	(40 575 007)	(43,010,027)	- 0		23,165,776	707 170 07	42,204,430		10 000 011	15,360,947	10,609,290	0	767,412	8,373,338	117,771	0	36,228,757		•	0	1,335,261	504,209	1,503,714	355,822	1,018,337	38,277	4,755,621		49,945,406
ADJUSTED TOTAL COL 603	(63,085,043)	(63,085,043)		44 960 847	11,000,01		171.245.997	(116 710 604)	(4 004 034)	1,007,334	400,100,1	54,535,393	00 400 240	047'004'00		35 940 606	33,049,000	23,246,751	787,710	767,412	18,018,923	258,056	0	78,928,458		c	0 2000	487,C28,Z	1,191,263	3,272,324	779,666	2,210,138	81,566	10,460,740		125,800,396
ADJUSTMENTS COL. 602		(15,662,639)		(6.483.062)	(		(11,630,479)	6 901 046	000'100'0		(004.007.4)	(4,729,433)	144 242 4051	(004,414,14)		(408 500)	470,009	1/0,666	(3,855)	(15,524)	(3,933)	(100,644)	0	(361,799)		c	0,400,020	(100.3/2)	(114,594)	2,299,635	102,490	7,481	24,938	2,138,977		(25,097,956)
SYSTEM TOTAL COL. 601		(47,422,404)		51,443,909			182,876,476	(123 611 650)	(1 881 934)	1 881 934	20 720 03	020,402,50	110 708 735	20120		36 258 115	22 072 095	25,070,083	C96'L6/	782,936	18,022.856	358,700	0	79,290,257		_	0 406 756	0,100,20	/58,505,1	972,689	677,176	2,202,657	56,628	8,321,763		150,898,351
ALLOCATION FACTOR				42.4784%			42.4784%	42.4784%	%00000	%00000						45.6377%	45.6377%	200000	0.0000%	100.000%	46.4697%	45.6377%	45.9525%			%00000	45.6377%	40.00mg	47.02020	45.9525%	45.6377%	46.0757%	46.9284%			
ALLOCATION BASIS		TSFR 16-141		E			Ш	E	100 MO	100 MO						5	5	100 MO	OM 90	2002	اھ اھ	10 011	ELEC W/O W.C.			100 MO	2		7	ELEC WIO W.C.	ان ا	SAL & WAGES	23			
T. DESCRIPTION	CASH	TOTAL CASH WORKING CAPITAL	FUEL INVENTORY	FOSSIL FUELS		NUCLEAR FUEL IN REACTOR	FUEL WITHOUT MO. GROSS AFUDC	LESS ACC. PROV. FOR AMORT.	MO. GROSS AFUDC	LESS ACC. PROV. FOR AMORT.	TOTAL NUCLEAR FUEL IN REACTOR		TOTAL FUEL INVENTORY		15-024 154 & 163 MATERIALS & SUPPLIES	FOSSIL GENERATION RELATED M&S	WOLF CREEK RELATED M&S	T&D RFI ATED M&S - MO	TAD BELATED MAS - KS	TAD RELATED MAS - ALL OCATED	MAIND CENTED ATTOM OF LANDS AND	MISCELL ANEONS OTHER MASS	TOTAL MATERIALS & CITED MASS	TOTAL MATERIALS & SUPPLIES	PREPAYMENTS	GRT TAXES	OTHER - GENERATION RELATED	OTHER - BENTS	GENERAL INSTERNATE	ĺ	W. C. INSORBING FLANT RELATED MISCRIP AND OF UTA	MISCELLANEOUS OTHER	FUSINGE	OIAL PREPAYMENTS		TOTAL WORKING CAPITAL
ACCT.			151		9	170									54 & 163								•		165 F									-	٠	-
LINE NO.	15-009	15-010 15-011	15-012	15-013	15-014	600-	15-016	15-017	15-018	15-019	15-020	15-021	15-022	15-023	15-024 15	15-025	15-026	15-027	15-028	15-029	15.030	15-031	16 000	15-033	15-034	15-035	15-036	15-037	15-038	15-030	15.040	15.040	1000	15-042	10.045	45

SCH 15 Page 33 of 47

KANSAS C KANSAS F SCHEDULI SEP2009 T	KANSAS CITY POWER & LIGHT CO. KANSAS REVENUE REQUIREMENT SCHEDULE 16 - CASH WORKING CAPITAL SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010								411000
LINE /	ACCT. NO. DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	STSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
16-009	O&M EXPENSE-RELATED CWC								
16-010 16-011	PAYROLL-RELATED CWC								
16-012 16-013 16-014	FED, STATE, & CITY INCOME TAX WITHOLDING NET CWC FOR INCOME TAX WITHHOLDING	TSFR 18-035 CWC-023 * 16-013		24,308,900 813,183	5,118,399 171,221	29,427,298 984,404	13,591,458 4 <b>54</b> ,662	00	13,591,458 454,662
16-015 16-016 16-017	FICA WITHHOLDING - EMPLOYEE NET CWC FOR FICA WITHHOLDING	TSFR 18-036 CWC-024 * 16-016		8,760,284 293,770	1,844,536 61,855	10,604,820 355,625	4,898,002 164,251	00	4,898.002 164,251
16-018 16-019 16-020	OTHER EMPLOYEE WITHHOLDING NET CWC FOR OTHER EMPLOYEE WITHHOLD	TSFR 18-037 CWC-025 * 16-019		20,530,489 627,164	4,322,830 132,054	24,853,318 759,218	11,478,894 350,657	00	11,478,894 350,657
16-021 16-022 16-023	ACCRUED VACATION NET CWC FOR ACCRUED VACATION	TSFR 18-049 CWC-027 * 16-022		11,826,112 (10,312,370)	00	11,826,112 (10,312,370)	5,435,952 (4,740,150)	00	5,435,952 (4,740,150)
16-024 16-025 16-026	WOLF CREEK PROD. PAYROLL NET CWC FOR WOLF CREEK PROD PAYROLL	TSFR 18-032 . CWC-011 * 16-025		33,591,502 1,172,481	0	33,591,502 1,172,481	15,330,399 535,094	0 0	15,330,399 535,094
16-027 16-028 16-029	WCNOC A & G PAYROLL NET CWC FOR WCNOC A & G PAYROLL	TSFR 18-033 CWC-011 * 16-028		3,673,801 128,231	00	3,673,801 128,231	1,676,639 58,522	00	1,676,639 58,522
16-030 16-031 16-032	NET OTHER PAYROLL NET CWC FOR NET OTHER PAYROLL	TSFR 18-039 CWC-026 * 16-031		56,195,835 1,864,470	14,322,469 475,192	70,518,304 2,339,662	32,596,104 1,081,476	00	32,596,104 1,081,476
16-034	FUEL & PURCHASED POWER-RELATED CWC								
16-036 16-036 16-037	COAL & FREIGHT NET CWC FOR COAL & FREIGHT	SFR 4-020/4-021/4-022/4-028 CWC-013 * 16-036		184,376,023 2,763,115	19,854,016 297,538	204,230,039 3,060,653	86,680,887 1,299,026	00	86,680,887 1,299,026
16-038 16-039 16-040	GAS - ACCT 501 GAS - ACCT 547	TSFR 4-024 TSFR 4-163		478,899 14,962,364	(478,899) (9,988,429)	4,973,935	2,112,849	000	2,112,849
16-041	TOTAL GAS NET CWC FOR GAS	CWC-014 * 16-041		15,441,263 (87,571)	_	(28,208)	(11,982)	0 0	(11,982)
16-044	OIL - ACCT 501	TSFR 4-023 TSFR 4-096		5,452,713	(5,452,713)	00	00	00	00
16-046	OIL - ACCT 548	TSFR 4-162		958,404	(958,404)		00	00	0 (
16-048	IOTAL OIL NET CWC FOR OIL	CWC-015*16-047		5,45U,335 319,477	(8,460,336) (319,477)	0	0 0	0	00
16-050	NUCLEAR FUEL LESS OIL - NON-LABOR NET CWC FOR NUCLEAR FUEL	TSFR 4-401 CWC-011 * 16-050		21,462,386 749,125	8,245,244 287,793	29,707,630 1,036,918	12,619,333 440,467	0 0	12,619,333 440,467
16-052 16-053 16-054	PURCHASED POWER NET CWC FOR PURCHASED POWER	TSFR 4-208 CWC-016 * 16-053		77,324,214 97,450	(34,307,821) (43,237)	43,016,393 54,212	18,421,671 23,216	0 0	18,421,671 23,216
16-056	OTHER O&M-RELATED CWC								
16-058 16-058 16-059	PENSIONS NET CWC FOR PENSIONS	TSFR 4-334 CWC-018 * 16-058		33,306,639 (2,298,614)	6,283,796 (433,668)	39,590,435 (2,732,282)	18,241,573 (1,258,918)	0 0	18,241,573 (1,258,918)
16-060 16-061 16-062	OTHER POST-EMPLOYMENT BENEFITS NET CWC FOR OPEB	TSFR 4-335 CWC-019 * 16-061		8,007,913 (3,332,389)	770,772 (320,747)	8,778,685 (3,653,136)	4,044,841 (1,683,208)	0 0	4,044,841 (1,683,208)
16-063 16-064 16-065	WC OUTAGE DEFERRAL - ACCT 524 WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-116 TSFR 4-139		00	00	00	00	0 0	00

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
SEP2009 TEST YEAR INCL KNOWN & MEAS TO

EP2009 TEST >	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010			CVCTEM		ADIIISTED	KANSAS	PROFORMA	PROFORMA
LINE ACCT.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606
١	-	000		0 0	0 0	0	00	00	00
16-067 16-068		CWC-012 16-066		0	Þ	Þ	•	•	
16-069 16-070	NUCLEAR PROD O&M EXCL.FUEL & PAYROLL NET CWC FOR NUC O&M EXCL FUEL & PAYRO	TSFR 4-397 CWC-011 * 16-069		31,696,603 1,106,342	2,310,441 80,644	34,007,044 1,186,986	16,238,843 566,802	00	16,238,843 566,802
16-071 16-072 16-073	INJURIES & DAMAGES NET CWC FOR INJURIES & DAMAGES	TSFR 4-332 CWC-020 * 16-072		8,347,349 (3,623,664)	30,798 (13,370)	8,378,147 (3,637,034)	3,860,291 (1,675,789)	00	3,860,291 (1,675,789)
16-074				000 000	092 300 04	230 250 260	248 044 037	213 804	348 228 741
16-075 16-076 18-077	TOTAL O&M EXPENSES LESS: O&M EXPENSES ABOVE NET OTHER O&M EXPENSE	TSFR 4-379		725,353,503 545,309,649 180,043,854	48,396,739 11,867,816 36,528,943	73,730,262 557,177,465 216,572,797	247,227,736 100,787,201	213,804	247,227,736
16-078	NET CIVIE ON EXTENSE NET CWC FOR OTHER OWN	CWC-010*16-077		(6,215,212)	(1,260,999)	(7,476,212)	(3,479,229)	(7,381)	(3,486,610)
16-079	TOTAL O&M-RELATED CWC			(15,935,014)	(825,838)	(16,760,852)	(7,875,105)	(7,381)	(7,882,486)
16-082 16-083	INTEREST & TAXES-RELATED CWC								
16-084 16-085 16-086	INTEREST EXPENSE NET CWC FOR INTEREST EXPENSE	TSFR 7-043 CWC-043 * 16-085		62,694,550 (10,305,953)	92,765,254 (15,249,083)	155,459,804 (25,555,036)	68,363,494 (11,237,835)	(46,155) 7,587	68,317,339 (11,230,247)
16-087 16-088	CURRENTLY PAYABLE INCOME TAXES			97,249,618	(67,900,164)	29,349,454	17,567,662	21,793,076	39,360,738
16-090 16-090	NET CWC FOR COR PATABLE INCOME TAKES			(5,002,252)		fa choods )			
16-091 16-092	PROPERTY TAXES  NET CWC FOR PROPERTY TAXES	TSFR 6-014 CWC-030 * 16-091		60,048,215 (28,604,337)	7,089,045 (3,376,910)	67,137,260 (31,981,248)	30,435,903 (14,498,330)	00	30,435,903 (14,498,330)
16-093 16-094 16-095	WOLF CREEK PAYROLL TAX NET CWC FOR WOLF CREEK PAYROLL TAX	TSFR 6-020 CWC-011 * 16-094		2,519,745 87,949	124,576 4,348	2,644,321 92,298	1,206,808	00	1,206,808
16-096 16-097 16-098	KCPL PAYROLL & OTHER MISC TAXES NET CWC FOR KCPL PAYROLL & MISC TAXES	TSFR 6-059 CWC-031 * 16-097		9,899,041 328,974	1,676,709	11,575,750 384,695	5,327,478 177,047	00	5,327,478 177,047
16-099 16-100 16-101	KCMO GROSS RECEIPTS TAX - 6% NET CWC FOR KCMO GRT - 6%	100 MO CWC-034 * 16-100	0.000%	28,517,952 6,571,630	5,355,566 1,234,128	33,873,518 7,805,758	00	00	00
16-102 16-103 16-104	KCMO GROSS RECEIPTS TAX - 4% & 1% NET CWC FOR KCMO GRT - 4% & 1%	100 MO CWC-035 * 16-103	0.0000%	11,042,944 (225,397)	2,067,991 (42,210)	13,110,935 (267,607)	0 0	00	00
16-105 16-106 16-107	OTHER MISSOURI GROSS RECEIPTS TAX NET CWC FOR OTHER MISSOURI GRT	100 MO CWC-036 * 16-106	0.0000%	6,208,457 1,113,780	1,166,559 209,277	7,375,016 1,323,058	00	0 0	00
16-108 16-109 16-110	KANSAS FRANCHISE TAXES NET CWC FOR KANSAS FRANCHISE TAXES	100 KS CWC-033 * 16-109	100 0000%	13,274,136 (768,082)	2,191,994 (126,835)	15,466,130 (894,917)	15,466,130 (894,917)	1,496,598 (86,598)	16,962,728 (981,515)
16-111 16-112 16-113	MISSOURI SALES TAX NET CWC FOR MISSOURI SALES TAX	100 MO CWC-037 * 16-112	0.0000%	15,309,914 126,254	2,873,977 23,700	18,183,891 149,955	0 0	00	0
16-114 16-115 16-116	KANSAS SALES TAX NET CWC FOR KANSAS SALES TAX	100 KS CWC-038 * 16-115	100.0000%	19,024,628 120,402	3,138,353 19,862	22,162,981 140,264	22,162,981 140,264	2,142,730 13,561	24,305,711 153,825
16-117 16-118 16-119	MISSOURI USE TAX NET CWC FOR MISSOURI USE TAX	100 MO CWC-039 * 16-118	0.0000%	784,143 (101,187)	00	784,143 (101,187)	00	0	0 0
16-120 16-121 16-122	KANSAS USE TAX NET CWC FOR KANSAS USE TAX	100 KS CWC-039 * 16-121	100.0000%	109,778 (14,166)	00	109,778 (14,166)	109,778 (14,166)	0 0	109.778 (14,166)

SEP2009	9 TEST Y	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010								
LINE	ACCT.		ALLOCATION	ALLOCATION	SYSTEM TOTAL	ADJUSTMENTS	ADJUSTED TOTAL	KANSAS JURISDICTION	PROFORMA ADJUSTMENTS	PROFORMA JURISDICTION
Ö	Ö	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
16-123										
16-124		TOTAL INTEREST & TAXES-RELATED CWC			(36,752,424)	(13,699,519)	(50,451,943)	(27,203,904)	(1,204,362)	(28,408,266)
16-125										
16-126										
16-127		NON-RETAIL REVENUE-RELATED CWC								
16-128										
16-129		MISCELLANEOUS REVENUE	TSFR -(2-032)		(16,932,158)	(281,332)	(17,213,490)	(7,946,917)	0	(7,946,917)
16-130		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-129		479,203	7,962	487,165	224,909	0	224,909
16-131										
16-132		BULK POWER SALES	TSFR -(2-043)		(163,543,742)	40,466,003	(123,077,739)	(54,792,128)	0	(54,792,128)
16-133		NET CWC FOR BULK POWER SALES	CWC-017 16-132		4,628,512	(1,145,243)	3,483,269	1,550,692	0	1,550,692
16-134										
16-135		SALES FOR RESALE	TSFR -(2-048)		(5,558,680)	0	(5,558,680)	0	0	0
16-136		NET CWC FOR SALES FOR RESALE	CWC-017 ' 16-135		157,318	0	157,318	0	0	0
16-137										
16-138		TOTAL NON-RETAIL REVENUE-RELATED CWC			5,265,033	(1,137,281)	4,127,752	1,775,601	0	1,775,601
16-139										
16-140										
16-141		TOTAL CASH WORKING CAPITAL			(47,422,404)	(15,662,639)	(63.085,043)	(33,303,408)	(1,211,742)	(34.515.150)

KANSAS CITY POWER 8, LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
SEP2009 TEST YEAR INCL KNOWN 8, MEAS TO 08-31-2010

	SELECTED TEXT INCL MINORITE & MEAS TO US-51-2010								
LINE ACCT.	Ë	ALLOCATION	ALLOCATION	SYSTEM	ADJUSTMENTS	ADJUSTED	KANSAS	PROFORMA	PROFORMA
	DESCRIPTION	BASIS	FACTOR	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
18-009	SALARIES AND WAGES								
18-010	ELECTRIC OPERATION AND MAINTENANCE								
18-011	PRODUCTION - DEMAND RELATED	70	45.6377%	83,352,250	11.924.808	95.277.058	43,482,287	C	43 482 287
18-012	PRODUCTION - ENERGY RELATED	<u>m</u>	42.4784%	5,987,129	747,048	6.734.177	2.860.572	· C	2.860.572
18-013	TRANSMISSION	TRAN EXP	46.9397%	3,251,997	920.000	3.821.997	1 794 032	· c	1 794 032
18-014	DISTRIBUTION	DISTEXP	46.6110%	18.055.647	3.769.108	21.824.755	10 172 744		10 172 744
18-015	SUBTOTAL P T D			110,647,023	17,010,964	127,657,987	58,309,636	•	58,309,636
18-016								•	
18-017	CUSTOMER ACCOUNTING	CZ	46.9284%	9,216,323	1,459,872	10,676,195	5.010.171	0	5.010.173
18-018	CUSTOMER SERVICES	CUS SV EXP	70.0874%	1,362,912	353,810	1.716.722	1,203,207	0	1,203,207
18-019	SALES	CZ	46.9284%	670,497	83,662	754.159	353,915	C	353.915
18-020	SUBTOTAL CA, CS & SALES			11,249,732	1.897.344	13.147,076	6.567.292		6.567.292
18-021	SUBTOTAL SALARIES & WAGES W/O A&G			121,896,755	18,908,308	140,805,063	64.876.929		64,876,929
18-022	ADMINISTRATIVE & GENERAL	SAL & WAGES	46.0757%	36,990,168	6,699,924	43,690,092	20.130.519	C	20 130 519
18-023								•	
18-024	TOTAL SALARIES AND WAGES			158.886.923	25.608.233	184.495.155	85 007 448	c	85 007 448
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		158,886,923	25,608,233	184,495,155	85,007,448		85.007.448
18-032	LESS: WOLF CREEK PRODUCT. PAYROLL	5		33,591,502	0	33,591,502	15,330,399	0	15.330.399
18-033	LESS: WCNOC A & G PAYROLL	10		3,673,801	0	3,673,801	1,676,639	0	1.676.639
18-034	NET SALARIES & WAGES W/O WOLF CK			121,621,620	25,608,233	147,229,852	68,000,409	0	68.000,409
18-035	LESS: FED, STATE, & CITY INC TAX WITHHOLDIN CWC-052 * 18-034	CWC-052 * 18-034		24,308,900	5,118,399	29,427,298	13,591,458	0	13,591,458
18-036	LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034		8,760,284	1,844,536	10,604.820	4,898,002	0	4,898,002
18-037	LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034		20,530,489	4,322,830	24,853,318	11,478,894	0	11,478,894
18-038	LESS: ACCRUED VACATION - O&M	TSFR 18-049		11,826,112	•	11,826,112	5,435,952	•	5,435,952
18-039	NET OTHER PAYROLL			56,195,835	14,322,469	70,518,304	32,596,104	•	32,596,104
18-040									
043	200000 TUBE 000000	010			•				
740-01	707C (242900 LDAO 242909)	SAL & WAGES		/0/129//1	5	17,621,707	8,119,326	0	8,119,326
18-043	LEGG JOIN PARINER SHARE	%-049 · 18-042		1,143,649	0	1,143,649	526,944	0	526,944
18-044	KCPL NET OF PARTNER SHARE			16,478,058	0	16,478,058	7,592,382	0	7,592,382
18-045	KOPL SHARE OF ACCR VACINET OF PTNR SHAI			11,336,581	0	11,336,581	5,223,410	0	5,223,410
18-046	WCNOC (242009)	WC PROD PAY		3,803,749	0	3,803,749	1,735,945	0	1,735,945
18-047	TOTAL ACCRUED VACATION			15,140,330	0	15,140,330	6,959,355	0	6,959,355
18-048	% TO O&M	TSFR %-050		78.11%	78.11%	78.11%	78.11%	78.11%	78.11%
18-049	ACCRUED VACATION - O&M	18-047 * 18-048		11,826,112	0	11,826,112	5,435,952	0	5,435,952

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
ALLOCATORS
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

ALLOCATOR	ALLOCATOR DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL: 605	PROFORMA JURISDICTION COL. ROB
킬	INPUT ALLOCATORS							
100 KS 100 MO 100 WS	100% KANSAS 100% MISSOURI 100% WHOLESALE		100.0000% 100.0000% 100.0000%		100.0000% 100.0000% 100.0000%	100.0000% 0.0000% 0.0000%		
5	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		503,677 100.0000%	236,371 46.9291%		
C2	CUSTOMERS - WS AND RETAIL		100.0000%		503,684 100.0000%	236,371 46.9284%		
D1	PRODUCTION DEMAND		100.0000%		2,739.4 100.0000%	1,250.2 45.637 <i>7</i> %		
E1	ENERGY WITH LOSSES		100.0000%		16,258,903 100.0000%	6,906,526 42.4784%		
E2	ENERGY WITHOUT LOSSES		100.000%		15,386,834 100.0000%	6,512,568 42.3256%		
ᇜ	BLENDED ALLOCATORS							
STM PROD PLANT	NT ALLOCATOR					44.9013%		
SI	CALCULATED ALLOCATORS							
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-322	143,945,336 100.0000%	9,823,481	153,768,817 100.0000%	70,453,638 45.8179%	0	70,453,638
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-123	4,747,967 100.0000%	(57,350)	4,690,616	2,149,907 45.8342%	0	2,149,907
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-120	4,697,882 100.0000%	(57,350)	4,640,532	2,117,833	0	2,117,833
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-132	131,824,820 100.0000%	7,584,039	139,408,859 100.0000%	66,905,918 47,9926%	0	66,905,918
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-128	112,760,636 100.0000%	7,604,052	120,364,689	54,931,713 45.6377%	0	54,931,713
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-138	4,068,897 100.0000%	(33,940)	4,034,957	1,836,717	0	1,836,717
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-146	101,029,041 100.0000%	16,476,965	117,506,006 100.0000%	57,391,946 48.8417%	0	57,391,946
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-156	92,271,709 100.0000%	17,530,222	109,801,931 100.0000%	54,300,183 49.4528%	0	54,300,183
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-164	3,233,056 100.0000%	(30,740)	3,202,316	1,544,513 48.2311%	0	1,544,513
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-170	2,899,911	(190,419)	2,709,492	1,236,551	0	1,236,551

ALLOCATORS SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

KANSAS CITY POWER & LIGHT CO. KANSAS REVENUE REQUIREMENT

PROFORMA JURISDICTION 5,269,755 3,073,779 63,232,114 290,884 6,905,420 1,801,889 65,034,003 120,151,042 95,356,204 90,455,556 199,199,620 98,646,576 42,053,360 39,321,023 24,776,549 9,578,316 21,205,932 10,738,494 3,565,443 COL. 606 PROFORMA ADJUSTMENTS 0 0 0 0 0 0 0 0 0 ¢ 0 COL. 605 KANSAS JURISDICTION 1,801,889 95,356,204 45.1672% 98,646,576 42.2173% 24,776,549 74.0456% 42.5374% 48.2449% 3,073,779 46.4697% 46.6110% 10,738,494 47.4160% 45.7724% 47.5416% 42.4435% 46.1050% 42.7952% 49.0503% 28.4340% 70.0874% 5,269,755 33,232,114 65,034,003 20,151,042 90,455,556 99,199,620 42,053,360 39,321,023 45.8752% 290,884 9,578,316 3,565,443 21,205,932 COL. 604 152,886,691 100.0000% 16,582,075 100.0000% 11,084,523 100.0000% 3,907,198 211,118,296 100.0000% 233,663,595 87,166,443 100.0000% 7,789,510 625,964 100.0000% 22,647,392 100.0000% 100:0000% 000:0000% 100:00:00 100.0000% 48,979,493 100.000% 00:0000% 100:000% 00:00:00 260,603,343 211,368,474 106,112,852 35,712,994 10,810,235 33,461,207 13,666,236 00:0000% 45,495,519 ADJUSTED TOTAL COL. 603 (2,203,112)(2,203,112) (2,019,532) 0 (135,098)0 (4,433,925)(798,917) (417,926)(1,573,049)ADJUSTMENTS 11,824,666 17,667,629 6,534,588 15,147,871 6,975,583 4,792,627 1,777,032 506,463 COL. 602 16,582,075 3,907,198 155,089,802 100.0000% 87,965,360 100.0000% 87,732,525 100.0000% 625,964 100.0000% 7,283,047 100.0000% 100:0000% 100.000% 100.0000% 35,034,256 20,870,360 51,182,605 245,455,472 100:0000% 100:0000% 100.000% 100.0000% 100.0000% 100.000% 11,219,621 199,293,630 388,445,223 238,097,520 7,131,648 10,702,892 100:0000% 204,392,891 11,228,161 SYSTEM COL. 601 TOTAL ALLOCATION ISFR 11-184 TSFR 11-196 **TSFR 11-203 TSFR 11-208 TSFR 11-191** TSFR 11-201 TSFR 11-213 TSFR 11-218 **TSFR 11-223** TSFR 11-236 TSFR 11-254 TSFR 11-259 ISFR 11-264 TSFR 11-279 **ISFR 11-241 TSFR 4-283 TSFR 4-278 TSFR 4-262 TSFR 4-304** BASIS DISTRIBUTION STATION EQUIP - COMMUN EQUIF ALLOCATOR DISTRIBUTION POLES, TOWERS & FIXTURES DISTRIBUTION STATION EQUIP SUBTOTAL DIST INSTALLATION ON CUST PREMISES DISTRIBUTION STRUCTURES & IMPROVALLOCATOR DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR DISTRIBUTION UG CONDUIT & DEVICES DISTRIBUTION STATION EQUIP TOTAL DISTRIBUTION LINE TRANSFORMERS ALLOCATOR TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR TOTAL DISTRIBUTION OPERATIONS ALLOCATOR TOTAL CUST. SERVICES EXPENSE TRANSPORTATION EQUIPMENT TOTAL DISTRIBUTION EXPENSE ALLOCATOR DISTRIBUTION LAND RIGHTS ALLOC, MISSOURI BASIS DISTRIBUTION UG CONDUIT DISTRIBUTION SERVICES DISTRIBUTION METERS ALLOCATOR CUS SV EXP DIST MTC DIST OPS DIST EXP 362 COM 362 SUB 360 LR 361 362 365 366 373 364 367 368 369 370 371 392

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KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
ALLOCATORS
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

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ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	STSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	JURISDICTION COL. 606
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-266	1,688,582,133	40,034,191	1,728,616,323	794,669,543 45.9714%	0	794,669,543
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-147	685,982,528 100.0000%	29,939,244	715,921,771 100.0000%	324,689,595 45.3527%	0	324,689,595
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-341	4,789,822,552 100.0000%	1,299,582,211	6,089,404,763	2,798,233,142 45.9525%	0	2,798,233,142
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-295	275,519,800 100.0000%	34,325,895	309,845,695 100.0000%	142,547,302 46.0059%	0	142,547,302
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-177	67,739,310 100.0000%	(10,553,627)	57,185,683 100.0000%	26,283,459 45.9616%	0	26,283,459
PTD	TOTAL PROD, TRANS, DIST, PLANT ALLOCATOR	TSFR 11-270	5,756,622,226 100.0000%	1,252,141,204	7,008,763,430	3,179,662,005 45.3669%	0	3,179,662,005
PTD W/O W.C.	PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-345	4,370,262,293 100.0000%	1,255,432,835	5,625,695,128 100.0000%	2,585,199,454 45,9534%	0	2,585,199,454
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	121,896,755 100.0000%	18,908,308	140,805,063 100,0000%	64,876,929 46.0757%	0	64,876,929
TOTAL SALARII SAL&WAG W/O WC ALLOCATOR	TOTAL SALARIES & WAGES W/O WOLF CRK  ALLOCATOR	TSFR 18-034	121,621,620 100.0000%	25,608,233	147,229,852 100.0000%	68,000,409 46.1866%	0	68,000,409
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-268	2,053,383,775 100.0000%	81,312,968	2,134,696,743 100.0000%	991,987,005 46.4697%	0	991,987,005
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-328	6,176,182,485 100.0000%	1,296,290,580	7,472,473,065 100.0000%	3,392,695,693 45.4026%	0	3,392,695,693
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-250	27,775,367 100.0000%	(4,297,896)	23,477,471 100.0000%	11,020,243 46.9397%	0	11,020,243
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-172	364,801,642 100.0000%	41,278,777	406,080,419 100.0000%	197,317,463 48.5907%	0	197,317,463
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-125	186,993,387 100.0000%	9,532,142	196,525,529 100.0000%	93,957,110 47.8091%	0	93,957,110
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-077	1,386,359,934 100.0000%	(3,291,631)	1,383,068,302	594,462,551 42.9814%	0	594,462,551
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-395	33,636,701 100.0000%	4,197,042	37,833,743 100.0000%	17,266,462 45.6377%	0	17,266,462

INCOME_LAXES   TREESTRIPON   TOTAL ADARSTHEEN   TOTAL ADARSTHEN	SEP2009 T	SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010		TUNC			4	***************************************	***************************************
MICONELLACES  TREPORT NATE   18.58   COL. 607   COL. 604   COL.	E N		ALLOCATION	TOTAL	ADJUSTMENTS	TOTAL	LURISDICTION	ADJUSTMENTS	LURISDICTION
SECONDELLAMES   SECONDE ACTION OF THE PARK PARK PARK PARK PARK PARK PARK PARK	NO.	DESCRIPTION	BASIS	COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606
FERENEL TANKER PARTER   20%   350%	600-%	INCOME TAXES							
STATE OF COMMON ENTRY   TOWN	%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
DEDUCTIBLE PORTION OF GITY LAX POSTATE 1.         64.00%         DOOR	%-011	STATE (STATUTORY) TAX RATE	7.05%	7.05%	7.05%	7.05%	7 05%	7.05%	7.05%
CACULATED PATIONE CATTOR CAT	%-012		%0	%00.0	%00.0	%000	%00.0	%00.0	%00.0
CACIDALIZER DEPRESENT         ASSIGN         ORDS         OR	%-013		%0	%UU U	%00 U	%00.0	%OU O	%000	%(X) ()
DEPT CHAIL DEANING TO FENERE NA	%-014		ASSIGN	%00:0 0 00:0	%00.0 0.00%	%00.0	0.00%	%00:0	%00.0 0.00%
CACOLATED EFFECTIVE TAXES EOR CALCAL ATED EFFECTIVE TAXES EOR	%-015	DEPRICHE THREE CLEADING DO (EXDENSE %)	NOISSV	54 AB%	64 40%	64 AB%	64.49%	54 40%	54 AB%
CACOLIATED PERCENDEL TAXASTICING CAND. A CACOLIATED PERCENDEL TAXASTICING CAND. A CACOLIATED PERCENDEL TAXASTICING CAND. A CACOLIATED PERCENDEL TAXASTICING CAST (44) ON MO BASE REV. (+5.001.2010) 110% 110% 110% 110% 110% 110% 110%	%-016	CALCULATED FEFFCTIVE TAX RATE		39.58%	39.58%	39.58%	39.58%	39.58%	39.58%
CACILLYEED KCHOOR OFFI (1987)	%-017								
ACCOLLATED KNOW OFFICE PROPERED   6100-2401   508%   508	%-018	CALCULATED REVENUE TAXES FOR CWC ADJ							
CACCULATED KNOW GREY CANNOR BASE RE   16,108,12010   119%   119%   119%   119%   119%   119%   119%   119%   119%   119%   110	%-019	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-100 / 2-010	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%
CALCULATION THE MAN OFFER TOWN ON BASE FEE 1'-61'08' 2-240' 11'0%	%-050	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-103 / 2-010	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%
CACIOLIVATED KS PANAMER TAX ON KS BASE REF         6-1012-2-04         2.71%         2.	%-021	CALCULATED OTHER MO GRT ON MO BASE REV	16-106 / 2-010	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
CALCULATED KS SALES TAX ON MO BASE REV 16-112/2-0-10 271% 271% 271% 271% 271% 271% 271% 271%	%-022	CALCULATED KS FRANCHISE TAX ON KS BASE RE	16-109 / 2-014	2.71%	2.71%	2.71%	2.71%	2.71%	2.71%
CAPITAL STRUCTURE LOADTAL STRU	<b>%-023</b>	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010	2.71%	2.71%	2.71%	2.71%	2.71%	2.71%
CADITAL STRUCTURE COUNTY-LINEED CONVERTIBLE DEBT	%-024	CALCULATED KS SALES TAX ON KS BASE REV	16-115/2-014	3.88%	3.88%	3.88%	3.88%	3.88%	3.88%
CAPITAL STREET   CAPITAL CAST	%-025								
COMMON EQUITY   LINKED CORPORTIBLE DEBT     48.66%	%-026								
COMMON EQUITY-LINKED CONVERTIBLE DEBT	%-027		*	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%
COMMON EQUITY	%-028		*	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%
CAPITALIZATION EQUITY   1.00 COW   100 COW	%-029	STOCK	<b>‡</b>	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%
CAPITAL COST   100 00%	%-030	ON EQUITY	;	46.17%	46.17%	46.17%	46.17%	46.17%	46.17%
CAPITAL COST         ASSIGN         6 842%         6	%-031		*	100.00%	100.00%	100.00%	100:00%	100.00%	100.00%
CAPITAL COST	%-032								
EQUITY-LINKED CONVERTIBLE DEBT-ELATI ASSIGN 10577%	%-033	CAPITAL COST							
PREFERENCE COMMON GOUTY	%-034	LONG-TERM DEBT	ASSIGN	6.842%	6.842%	6.842%	6.842%	6.842%	6.842%
PREFERENCE STOCK	%-03 <del>5</del>	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELAT!	ASSIGN	10.577%	10.577%	10.577%	10.577%	10.577%	10.577%
COMMON EQUITY         ASSIGN         11.250%         11.250%         11.250%         11.250%         11.250%         11.250%           WID COST OF CAPITAL         **CONVERTIBLE DEBT-EQUITY RELA         **COST	%-036	PREFERRED STOCK	ASSIGN	4.291%	4.291%	4.291%	4.291%	4.291%	4.291%
### Solity  ## Solity	%-037	COMMON EQUITY	ASSIGN	11.250%	11.250%	11.250%	11.250%	11.250%	11.250%
WTD COST OF CAPITAL         %-027 * %-034         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         3.330%         0.479%	%-038	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY REL≜	ASSIGN	3.011%	3.011%	3.011%	3.011%	3.011%	3.011%
WID COST OF CAPITAL   %-027 *%-034   3.330%	%-039								
COUNT-LINED CONVERTIBLE DEBT-DEBT RELATI	%-040	WTD COST OF CAPITAL							
EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATIT %-028 *%-035         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.479%         0.626%         0.026%         0.136%	%-041	LONG-TERM DEBT	%-027 * %-034	3.330%	3.330%	3.330%	3.330%	3.330%	3.330%
PREFERRED STOCK	%-042	EQUITY-LINKED CONVERTIBLE DEBT-DEBT RELATI	%-028 * %-035	0.479%	0.479%	0.479%	0.479%	0.479%	0.479%
COMMON EQUITY         % 030 ° % 037         5 196%	%-043	PREFERRED STOCK	%-059 * %-036	0.026%	0.026%	0.026%	0.026%	0.026%	0.026%
EQUITY-LINKED CONVERTIBLE DEBT-EQUITY REL         %.028 ° %.035         0.136%	%-044	COMMON EQUITY	%-030 * %-037	5.195%	5.195%	5.195%	5.195%	5.195%	5.195%
TOTAL         9.166%         9.110%         9.110%         9.110%         9.110%         9.110% </td <td>%-045</td> <td>EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA</td> <td>%-028 * %-035</td> <td>0.136%</td> <td>0.136%</td> <td>0.136%</td> <td>0.136%</td> <td>0.136%</td> <td>0.136%</td>	%-045	EQUITY-LINKED CONVERTIBLE DEBT-EQUITY RELA	%-028 * %-035	0.136%	0.136%	0.136%	0.136%	0.136%	0.136%
PAYROLL TRANSFER & ALLOCATION % S FROM PAYROLL ADJ JOINT PARTNER % - KCPL CONSOLIDATED ASSIGN LABOR COSTS INCL. OJT TO O&M - KCPL/GPE/WC ASSIGN KCPL SHARE OF ACTUAL LABOR KCPL SHARE OF ACTUAL LABOR ASSIGN MISSOURI MISSOURI ASSIGN ASSIGN O 3871%	%-046	TOTAL		9.166%	9.166%	9.166%	9.166%	9.166%	9.166%
PAYROLL TRANSFER & ALLOCATION % S FROM PAYROLL ADJ         6.490%         7.8.110%         7.8.1	%-047								
JOINT PARTIER % - KCPL CONSOLIDATED ASSIGN 6.490% 6	%-048	PAYROLL TRANSFER & ALLOCATION %'S FROM PAY	ROLL ADJ						
LABOR COSTS INCL OF TO O&M - KCPL/GPE/WC ASSIGN 78.110% 78.110	%-049	JOINT PARTNER % - KCPL CONSOLIDATED	ASSIGN	6.490%	6.490%	6.490%	6.490%	6.490%	6.490%
KCPL SHARE OF ACTUAL LABOR         ASSIGN         68.798%         68.79	%-050	LABOR COSTS INCL O/T TO O&M - KCPL/GPE/WC	ASSIGN	78.110%	78.110%	78.110%	78.110%	78.110%	78.110%
BAD DEBT MISSOURI ASSIGN 0.5844% 0.5844% 0.5944% 0.5844% 0.5844% 0.5844% 0.3871% 0.3871% 0.3871%	%-051		ASSIGN	68.798%	68.798%	88.798%	68.798%	68.798%	68.798%
MISSOURI ASSIGN 0.5844% 0.5844% 0.5844% 0.5844% 0.5844% 0.3871% 0.3871% 0.3871% 0.3871%	970	F0000							
ASSIGN 0.3871% 0.3871% 0.3871% 0.3871% 0.3871%	%-C40	MISSOLID	NOISSY	0.5944%	0.50440%	0.59449	0.59440	0 504400	0.594492
8,100,0 8,100,0 8,100,0 8,100,0 8,100,0 18,000,0 8,100,0 18,000,0 8,100,0 18,000,0 8,100,0 18,000,0 8,100,0 18	040	COCCURA	Accion	0.3044%	0.3074976	0.3074%	0.304478	0.30748	0.304478
	9-00		NO OCC	0.307 1.78	0.3071.8	0.307.70	0.3071.78	0.301 78	0.347 1.78

CWC % Page 42 of 47

KANSAS CITY POWER & LIGHT CO. KANSAS REVENUE REQUIREMENT CASH WORKING CAPITAL PERCENT'S SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

UE         EXPENSE         NET         PAG         FAB         CAG         LAG         FAB         CAB         FAB         CAB         FAB         CAB         CAB         FAB         CAB         CAB<				æ	<u>(8</u>	Q	9
Operations and Maintenance Expense	LINE		ALLOCATION	REVENUE	EXPENSE	NET	CWC
Operations and Maintenance Expense	NO.	DESCRIPTION	BASIS	LAG	LAG	LAG	FACTOR
Operations and Maintenance Expense         ASSIGN         26.55         39.15         (12.04)           Ocash Vocches and Collection and Maintenance Expense         ASSIGN         26.55         13.81         12.74           Worl Coper Recollection and Maintenance Expense         ASSIGN         26.55         20.08         5.47           Purchased Coal & Freight         ASSIGN         26.55         20.08         16.05           Purchased Coal & Freight         ASSIGN         26.55         26.55         16.05           Purchased Coal & Freight         ASSIGN         26.55         36.89         10.48           Purchased Coal & Transportation         ASSIGN         26.55         16.00         16.89           Purchased Coal & Transportation         ASSIGN         26.55         16.00         16.89           Purchased Coal & Transportation         ASSIGN         26.55         16.50         16.89           Payroth-Related Oak         February         ASSIGN         26.55         14.44         (151.89)           Payroth-Related Oak         FEDA Taxes Virtured Coal Coal Coal Coal Coal Coal Coal Coal						(A-B)	(C/365)
Controlly Payole Internations below   ASSIGN   ASSIGN   28.55   1381   (12.00)	WC-009	Operations and Maintenance Expense	,				
Work Coperations of ASSIGN         28.55         13.81         12.74           Work Coperations of ASSIGN         26.55         13.81         12.74           Purchased Coal & Freight and Controlled         ASSIGN         26.55         26.65         26.75           Purchased Coal & Freight and Coal Assign and Participation of ASSIGN         26.55         26.55         26.95         16.09           Purchased Coal & Fraisportation         ASSIGN         26.55         36.88         16.23           Purchased Coal & Transportation         ASSIGN         26.55         18.00         16.04           Purchased Coal & Transportation         ASSIGN         26.55         18.00         16.03           Payrioth Assign Fund Payments         ASSIGN         26.55         118.00         (158.45)           Payrioth Assign Fund Payments         ASSIGN         26.55         118.00         (158.45)           Payrioth Assign Fund Payments         ASSIGN         26.55         14.44         (151.89)           Injuries & Damages         ASSIGN         26.55         14.40         11.15           Advorent Floyere         Assign And Advorent Floyere         ASSIGN         26.55         14.40         11.15           Accured Vacation         Assign And Advorent Floyere         Assi	WC-010	Cash Vouchers, excl itemizations below	ASSIGN	26.55	39.15	(12.60)	-3.4521%
Work Cheek Refuging Accorded Accor	WC-011	WCNOC Operations & Nucl fuel	ASSIGN	26.55	13.81	12.74	3.4904%
Purchased Gas & Treispht ASSIGN 26.5 21.08 5.7  Purchased Gas & Treispht ASSIGN 26.5 28.7  Purchased Gas & Treispotation ASSIGN 26.5 28.7  Purchased Gas & Treispotation ASSIGN 26.5 28.6 28.7  Purchased Class & Treispotation ASSIGN 26.5 28.6 8.9 (10.33)  Persobn future & Damage ASSIGN 26.5 36.8 9 (10.33)  Other Prost Employment Benefits (OPEB) ASSIGN 26.5 36.8 1174 (151.89)  Other Prost Employment Benefits (OPEB) ASSIGN 26.5 36.8 1165 00 (10.33)  Persobn future & Damage ASSIGN 26.5 1165 00 (10.33)  Part Actual Company ASSIGN 26.5 1165 00 (10.33)  Other Employee Withholdings ASSIGN 26.5 114.40 (151.89)  Other Employee Withholdings ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent / Property Assign ASSIGN 26.5 114.40 (17.38)  Ad Valorent /	WC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	•			0.0000%
Purchased Class & Transportation         ASSIGN         ASSIGN         26.55         28.50         (2.07)           Purchased Class & Transportation         ASSIGN         26.55         8.69         0.46           Purchased Old & Transportation         ASSIGN         26.55         26.59         0.46           Purchased Old & Transportation         ASSIGN         26.55         26.50         0.46           Person Fund Payments         ASSIGN         26.55         118.44         (151.89)           Other Employment Benefits (OPEB)         ASSIGN         26.55         118.44         (151.89)           Fayorit Retact Class & Transport         ASSIGN         26.55         14.34         (151.89)           FICA Taxes Withheld - Employee         ASSIGN         26.55         14.40         12.11           Advalorent / Property         ASSIGN         26.55         14.40         12.11           Advalorent / Property         ASSIGN         26.55         14.40         12.11           Mo Gross Receipts Taxes - Cliner Clies         ASSIGN         26.55         34.06         (17.58)           K.G.Dy, Franchise Taxes and Clies         ASSIGN         26.55         34.06         (47.10)           Mo Gross Receipts Taxes - Clies         ASSIGN         26.	WC-013	Purchased Coal & Freight	ASSIGN	26.55	21.08	5.47	1.4986%
Purchased Power         ASSIGN         ASSIGN <t< td=""><td>WC-014</td><td>Purchased Gas &amp; Transportaion</td><td>ASSIGN</td><td>26.55</td><td>28.62</td><td>(2.07)</td><td>-0.5671%</td></t<>	WC-014	Purchased Gas & Transportaion	ASSIGN	26.55	28.62	(2.07)	-0.5671%
Purchased Power	AC-015	Purchased Oil & Transportation	ASSIGN	26.55	8.50	18.05	4.9452%
Bulk Power Sales         ASSIGN         26.55         36.88         (10.33)           Persion Fund Payments         ASSIGN         26.55         174         (15.18)           Other Power Sales         ASSIGN         26.55         1174         (15.18)           Other Power Summan Bandits (OPEB)         ASSIGN         26.55         14.34         (15.18)           Payrolt-Related O&M         ASSIGN         26.55         14.34         (15.18)           Federal, State & City Income Tax Withhold         ASSIGN         26.55         14.440         12.21           Fich Family Bayes         ASSIGN         26.55         14.440         12.11           Avail         Avail         Avail         14.440         12.11           Avail	AC-016	Purchased Power	ASSIGN	26.55	56.09	0.46	0.1260%
Persion Fund Payments	VC-017	Bulk Power Sales	ASSIGN	26.55	36.88	(10.33)	-2.8301%
Payroll Feeters   Payroll Withholdings   ASSIGN   26.55   178.44   (151.80)     Payroll Feeters & Damages   ASSIGN   26.55   160.00   (198.45)     Payroll Feeters   State & Ctyl Month	AC-018	Pension Fund Payments	ASSIGN	26.55	51.74	(25.19)	-6.9014%
Payrolt-Related O&M	NC-019	Other Post Employment Benefits (OPEB)	ASSIGN	26.55	178.44	(151.89)	-41.6137%
Payroll-Related O&M         ASSIGN         26.55         14.34         12.21           Federal. State & City Income Tax Withheld         ASSIGN         26.55         14.40         12.24           Other Employee Withhold = Employee         ASSIGN         26.55         14.40         12.11           Acrued Vacation         ASSIGN         26.55         14.46         12.13           Acrued Vacation         ASSIGN         26.55         14.46         12.13           Advalutem / Property         ASSIGN         26.55         14.42         12.13           Advalutem / Property         ASSIGN         26.55         14.42         12.13           FICA Taxes - Employers         ASSIGN         26.55         68.28         (41.73)           MO Gross Receipts Taxes - 6%         ASSIGN         26.55         34.00         (7.45)           MO Gross Receipts Taxes - 6%         ASSIGN         26.55         34.00         (7.45)           MO Gross Receipts Taxes - 6%         ASSIGN         26.55         34.00         (7.45)           Sales Taxes-MD         ASSIGN         26.55         34.00         (7.45)           Less Taxes-MD         ASSIGN         26.55         73.65         (47.10)           Sales Taxes-MD	WC-020	Injuries & Damages	ASSIGN	26.55	185.00	(158.45)	-43.4110%
Payoul Retailed O&M           Federal State & Crit Income Tax Withheld         ASSIGN         26.56         14.34         12.21           FICA Taxes Withheld - Employee         ASSIGN         26.56         14.440         12.11           Actued Vacation         ASSIGN         26.56         14.440         12.11           Ad Valourem / Property         ASSIGN         26.56         34.483         (318.28)           Ad Valourem / Property         ASSIGN         26.56         14.440         12.11           Ad Valourem / Property         ASSIGN         26.56         34.483         (318.28)           Ad Valourem / Property         ASSIGN         26.56         47.67         (21.12)           Ad Valourem / Property         ASSIGN         26.56         47.67         (41.73)           Ad Valourem / Property         ASSIGN         26.56         47.67         (41.73)           MO Gross Receipts Taxes - Unter Cities         ASSIGN         26.55         34.00         (7.45)           MO Gross Receipts Taxes - Other Cities         ASSIGN         26.55         34.24         2.34           Sales Taxes-MD         ASSIGN         26.55         36.55         (42.44         2.34           Less : Taxes Payoril (projected 12 MC) ended 12.	VC-021						
Federal State & City Income Tax Withhold   ASSIGN   26.55   14.34   12.24	WC-022	Payroll-Related O&M					
FICA Taxes Withheld - Employee	VC-023	Federal, State & City Income Tax Withheld	ASSIGN	26.55	14.34	12.21	3.3452%
ASSIGN   26.55   15.40   11.15     ASSIGN   26.55   14.40   12.11     ASSIGN   26.55   14.40   12.11     ASSIGN   26.55   14.40   12.11     ASSIGN   26.55   344.83   318.28)     Taxes	VC-024	FICA Taxes Withheld - Employee	ASSIGN	26.55	14.31	12.24	3.3534%
Taxes         ASSIGN         26.55         14.440         12.11           Accured Vacation         ASSIGN         26.55         14.440         12.11           Accured Vacation         ASSIGN         26.55         344.83         (318.28)           Advalorem / Property         ASSIGN         26.55         68.28         (41.73)           Advalorem / Property         ASSIGN         26.55         68.28         (41.73)           KS-City Franchise Taxes         FILA / SUTA         ASSIGN         26.55         47.67         (21.12)           MO Gross Receipts Taxes - Put Assign         ASSIGN         26.55         47.67         (21.12)           MO Gross Receipts Taxes - Put Cities         ASSIGN         26.55         47.67         (21.12)           MO Gross Receipts Taxes - Put Cities         ASSIGN         26.55         47.67         (47.10)           Sales Taxes-MO         ASSIGN         26.55         73.65         (47.10)           Use Taxes         ASSIGN         26.55         73.65         (47.10)           Less Taxes-KS         ASSIGN         26.55         73.65         (47.10)           Currently Payable Income taxes         ASSIGN         26.55         86.56         (60.00)           Less	VC-025	Other Employee Withholdings	ASSIGN	26.55	15.40	11.15	3.0548%
Taxes         Accured Vacation         ASSIGN         26.55         344 83         (318.28)           Taxes         Taxes         ASSIGN         26.55         200.42         (17.387)         -1.13           FICA Taxes - Employers         ASSIGN         26.55         68.28         (41.73)         -1.13           Unemployment Taxes - UTA / SUTA         ASSIGN         26.55         47.67         (21.12)           MO Gross Receipts Taxes - UTA / SUTA         ASSIGN         26.55         47.67         (21.12)           MO Gross Receipts Taxes - Other Cities         ASSIGN         26.55         34.00         (7.46)           MO Gross Receipts Taxes - Other Cities         ASSIGN         26.55         33.93         66.48           Sales Taxes-MO         ASSIGN         26.55         24.24         2.31           Use Taxes         ASSIGN         26.55         73.65         (47.10)           Less Cross Payroll (projected 12 MO ended 12-2006)         ASSIGN         26.55         73.65         (60.00)           Less Cross Payroll (projected 12 MO ended 12-2006)         ASSIGN         26.55         73.65         (47.10)           Less Cross Payroll (projected 12 MO ended 12-2006)         ASSIGN         26.55         86.55         (60.00)	vC-026	Net Payroll	ASSIGN	26.55	14.440	12.11	3.3178%
Taxes         Ad Valorem / Property         ASSIGN         26.55         200.42         (173 87)           FICA Taxes - Employers         FICA Taxes - Employers         ASSIGN         26.55         14.42         12.13           FICA Taxes - Employers         ASSIGN         26.55         66.58         47 67         (21.12)           MO Gross Receipts Taxes - 6%         ASSIGN         26.55         47 67         (21.12)           MO Gross Receipts Taxes - 1%         ASSIGN         26.55         48.411           MO Gross Receipts Taxes - Other Cities         ASSIGN         26.55         23.64           Sales Taxes-MO         ASSIGN         26.55         23.64         3.01           Sales Taxes-MO         ASSIGN         26.55         24.24         2.31           Lose Taxes         ASSIGN         26.55         73.65         (47.10)           Lose Taxes         ASSIGN         26.55         86.55         (60.00)           Lose Taxes         ASSIGN         26.55         86.55         (60.00)           Lotal Gross Payroll (projected 12 MO ended 12-2006)         33.400.177         46.563         (60.00)           Lotal Gross Payroll (projected 12 MO ended 12-2006)         ASSIGN         26.55         86.55         (60.00) </td <td>VC-027</td> <td>Accrued Vacation</td> <td>ASSIGN</td> <td>26.55</td> <td>344.83</td> <td>(318.28)</td> <td>-87.2000%</td>	VC-027	Accrued Vacation	ASSIGN	26.55	344.83	(318.28)	-87.2000%
Advancer   Property   ASSIGN   26.55   200.42   117387     Advancer   Property   ASSIGN   26.55   14.42   12.13     Lower   Caraca - Employers   ASSIGN   ASSIGN   26.55   68.28   (41.73)     K.SCity Franchise Taxes - B.	VC-028						
Ad Valorem / Property ASSIGN Ad Valorem / Property FICA Taxes - Employers Unemployment Taxes - FUTA / SUTA ASSIGN	VC-029	Taxes					
FICA Taxes - Employers	VC-030	Ad Valorem / Property	ASSIGN	26.55	200.42	(173.87)	-47.6356%
Control of Park   Control of	VC-031	FICA Taxes - Employers		26.55	14.42	12.13	3.3233%
Mo Gross Receipts Taxes	VC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	26.55	68.28	(41.73)	-11.4329%
MO Gross Receipts Taxes - 6% ASSIGN 26.55 (57.56) 84.11  MO Gross Receipts Taxes - 4% ASSIGN 26.55 34.00 (7.45)  MO Gross Receipts Taxes - 4% ASSIGN 26.55 34.00 (7.45)  MO Gross Receipts Taxes - 4% ASSIGN 26.55 3.364 3.01  Sales Taxes-MO ASSIGN 26.55 24.24 2.31  Use Taxes - Other Cities ASSIGN 26.55 73.65 (47.10)  Currently Payable Income taxes ASSIGN 26.55 73.65 (47.10)  Interest Expense ASSIGN 26.55 86.55 (60.00)  Total Gross Payroll (projected 12 MO ended 12-2006) ASSIGN 26.55 86.55 (60.00)  Less Cross Payroll and by WCNOC 438.700,77 46.800 ASSIGN 26.55 ASSIGN 26.55 ASSIGN 26.55 B6.55 (60.00)  Less Cross Payroll and by WCNOC 41.10 ASSIGN 26.55 B6.55 (60.00)  Less Cross Payroll and by WCNOC 41.10 ASSIGN 41.10	VC-033	KS-City Franchise Taxes	ASSIGN	26.55	47.67	(21.12)	-5.7863%
MO Gross Receipts Taxes - 4% ASSIGN 26.55 (38.93) (7.45) MO Gross Receipts Taxes - Other Cities ASSIGN 26.55 (38.93) (65.48) Sales Taxes-MO ASSIGN 26.55 (38.93) (65.48) Sales Taxes-MO ASSIGN 26.55 (24.24) 3.01 Sales Taxes-MS ASSIGN 26.55 (24.24) 2.31 Use Taxes  Currently Payable Income taxes ASSIGN 26.55 (73.65 (47.10) - 1.20  Currently Payable Income taxes ASSIGN 26.55 (60.00) Interest Expense ASSIGN 26.55 (60.00)  Less : Gross Payroll (projected 12 MO ended 12-2006) ASSIGN 26.55 (60.00) - 1.45  Cotal Gross Payroll (projected 12 MO ended 12-2006) ASSIGN 26.55 (60.00) - 1.45  Federal, State & City Income Tax Withheld Federal, State & City Income Tax Withheld Find Taxes Withheld - Employee Withholdings	VC-034	MO Gross Receipts Taxes - 6%	ASSIGN	26.55	(57.56)	84.11	23.0438%
Mo Gross Receipts Taxes - Other Cities   ASSIGN   26.55   33.54   301	VC-035	MO Gross Receipts Taxes - 4%	ASSIGN	26.55	34.00	(7.45)	-2.0411%
Sales Taxes-MO         ASSIGN         26.55         23.54         3.01           Sales Taxes-KS         ASSIGN         26.55         24.24         2.31           Use Taxes         ASSIGN         26.55         73.65         (47.10)           Currently Payable Income taxes         ASSIGN         26.55         45.63         (19.08)           Interest Expense         ASSIGN         26.55         86.56         (60.00)           Less Cross Payroll (projected 12 MO ended 12-2006)         200,520,730         ASSIGN         (60.00)           Less Cross Payroll and by WCNOC         38,700,177         ASSIGN         41,618,20,553           Payroll Withholdings - Incurred Internally -% based on 2005 CWC study         32,343,588         19,9873%           Fleck Taxes Withheld - Employee         27,316,320         11,655,774         7,2029%           Clibrer Employee Withholdings         71,315,681         44,0708%	VC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	26.55	(38:93)	65.48	17.9397%
Sales Faxes	VC-037	Sales Taxes-MO	ASSIGN	26.55	23.54	3.04	0.8247%
Use Taxes   ASSIGN   26.55   73.65   (47.10)	VC-038	Sales Taxes-KS	ASSIGN	26.55	24.24	2.31	0.6329%
Currently Payable Income taxes         ASSIGN         26.55         45.63         (19.08)           Interest Expense         ASSIGN         26.55         86.55         (60.00)           Interest Expense         ASSIGN         26.55         86.55         (60.00)           Total Gross Payroll (projected 12 MO ended 12-2006)         200,520,730         A of Gross PR         A of Gross PR           Less, Gross Payroll (projected 12 MO ended 12-2006)         38,700,177         A sack of Gross PR         A sack of Gross PR           Federal, Gross Payroll (projected 12 MO ended 12-2006)         A sack of Gross PR         A sack of Gross PR           Federal, Gross Payroll (projected 12 MO ended 12-2006)         A sack of Gross PR         A sack of Gross PR           Federal, Gross Exproject (proper of Gross PR)         A sack of Gross PR         A sack of Gross PR           Federal, State & City Income Tax Withheld         A sack of Gross PR         A sack of Gross PR           Fig. Total (proper of Gross PR)         A sack of Gross PR         A sack of Gross PR           Fig. State & Gross PR         A sack of Gross PR         A sack of Gross PR           Fig. State & Gross PR         A sack of Gross PR         A sack of Gross PR           Fig. State & Gross PR         A sack of Gross PR         A sack of Gross PR           Fig. State & Gross PR <td< td=""><td>VC-039</td><td>Use Taxes</td><td>ASSIGN</td><td>26.55</td><td>73.65</td><td>(47.10)</td><td>-12.9041%</td></td<>	VC-039	Use Taxes	ASSIGN	26.55	73.65	(47.10)	-12.9041%
Currently Payable Income taxes	VC-040						
Currently Payable Income taxes   ASSIGN   26.55   45.63   (19.08)	VC-041						
Interest Expense	VC-042	Currently Payable Income taxes	ASSIGN	26.55	45.63	(19.08)	-5.2260%
Total Gross Payroll (projected 12 MO ended 12-2006)  Less: Gross Payroll (projected 12 MO ended 12-2006)  Less: Gross Payroll and by WCNOC  Gross Payroll and by WCNOC  Gross Payroll and by WCNOC  Total Withholdings  Payroll withholdings  11,655,774  12,0229%  Total Withholdings  71,315,681  44,0708%	VC-043	Interest Expense	ASSIGN	26.55	86.55	(00:00)	-16.4384%
Total Gross Payroll (projected 12 MO ended 12-2006) 200,520,730  Less : Gross Payroll paid by WCNOC 38,700,177  Gross Payroll vibrated internally 100,000 100,100 100,	VC-044	_					
Total Gross Payroll (projected 12 MO ended 12-2006)  Less : Gross Payroll (projected 12 MO ended 12-2006)  Less : Gross Payroll (projected 12 MCNOC  Gross Payroll incurred internally (projected 116) 1200, 177  Faderal, State & City Incorned Internally (projected 12, 2005 CWC study 11, 655, 774)  Federal, State & City Incorne Tax Withheld  Fig. 4.1, 655, 774  Other Employee Withholdings  Total Withholdings  Total Withholdings	VC-045						
Total Gross Payroll (projected 12 MO ended 12-2006) 200,520,730  Less : Gross Payroll paid by WCNOC Gross Payroll - Incurred internally Gross Payroll - Incurred internally Payroll Withholdings - Incurred Internally -% based on 2005 CWC study Federal, State & City Income Tax Withheld FICA Taxes Withhold - Employee FICA Taxes Withhold - Employee Z7,316,280 Total Withholdings T1,316,281	WC-046				% of Gross PR		
Less Gross Payroli Paid by WCNOC  Gross Payroli - Incurred internally  Fayroli Withholdings - Incurred Internally -% based on 2005 CWC study  Federal State & City Income Tax Withheld  Fich Taxes Withholdings  Total Withholdings  Total Withholdings	VC-047	Total Gross Payroll (projected 12 MO ended 12-2008	69	200.520.730			
Gross Payrol - Incurred internally Gross Payrol - Incurred internally -% based on 2005 CWC study 32,343,588 Federal, State & City Income Tax Withheld Taxes Withheld Employee 27,316,320 Citer Employee Withholdings 71,316,320 Total Withholdings	VC-048	Less Gross Pavroll paid by WCNOC	•	38 700 177			
Payroll Withholdings - Incurred Internally -% based on 2005 CWC study 32,343,588 Federal State & City Income Tax Withheld FICA Taxes Withhold - Employee 27,316,320 Total Withholdings 71,315,681	VC-049	Gross Pavroli - Incurred internally	1	161,820,553			
Payroll Withholdings - Incurred Internally -% based on 2005 CWC study 32,343,588 FICA Taxes Withheld - Employee Tother Employee Withholdings Total Withholdings Total Withholdings	020-070		-				
Feyrur with modurings - City Income Tax Withheld 11,6362,000 000 000 000 000 000 000 000 000 00	MC 061	Change of the second Mishbald and the second of the second	2005 CMC Chudu				
Federal, State & Light moder Law Withheld FICAT Passe Withheld Employee 71,352 Total Withheldings Total Withheldings	50.00	Fayron withholdings - Inculied internally - w based of	on zoos cyve stady	004	40.00404		
TLA I axes withhold = Employee	750-24	rederal, state & City income Tax withheld		32,343,368	19.967.3%		
Other Employee Withholdings 27.316.320 Total Withholdings 71.315,681	VC-053	FICA Taxes Withheld - Employee		11,655,774	7.2029%		
Total Withholdings	VC-054	Other Employee Withholdings	1	27,316,320	16.8806%		
	VC-055	Total Withholdings	H	71,315,681	44.0708%		

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
SEP2009 TEST YEAR INCL KNOWN & MEAS TO 08-31-2010

Į.			MOLENCO	SYSTEM	STATATOLI	ADJUSTED	KANSAS
	2 2 2 3	DESCRIPTION	BASIS	COL. 601	COL. 602	COL. 603	COL. 604
D-009		PRODUCTION PLANT					
0-010	5	STEAM	40000				200
D-012	2	TOTAL ACCOUNT 310	Noise				0.00%
D-013	;						
5 6	- -	STRUCTURES & IMPROVEMENTS	Assign				2.54%
940		STACCIONES & IMPROVEMENTS OF A LONG TO THE PROPERTY OF THE PRO	ASSIGN ACION				6.30%
D-017		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				1.23%
D-018		TOTAL ACCOUNT 311					
D-019							
D-020	312	BOILER PLANT EQUIPMENT	ASSIGN				1.64%
D-021		BOILER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.56%
D-022		UNIT TRAINS	ASSIGN				2.90%
D-023		AGC EQUIPMENT	ASSIGN				%00.0
0.024		BOILER FLANT EQUIPMENT - HS	Addiga				%0Z:L
D-025		3.0					
D-027	314	TURBOGENERATOR UNITS	ASSIGN				3.90%
D-028		TURBOGENERATOR UNITS-JATAN 2	ASSIGN				2.43%
D-029		TOTAL ACCOUNT 314					!
D-030							
D-031	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				4.20%
D-032		ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	ASSIGN				2.57%
D-033		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				1.10%
D-034		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				4.20%
D-035		TOTAL ACCOUNT 315					
D-036							
D-037	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				1.80%
D-038		MISC. POWER PLANT EQUIPMENT-IATAN 2	ASSIGN				2.23%
D-039		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				0.60%
D-040		TOTAL ACCOUNT 316					
D-041							
D-042		TOTAL STEAM PLANT					
250		CATION					
1 6	000		000				7000
Ω	320	LAND & LAND RIGHTS	Assisi				0.00%
D-046		MISSOURI GROSS AFDC	ASSIGN				0:00%
ž 8		יסואר באיזט א באיזט אופטון פ					
0-049	321	STRICTURES & IMPROVEMENTS	ASSIGN				1 53%
020-0	,	MISSOLIRI GROSS AFDC	ASSIGN				%0U O
9 6		SENSON SE					2000
66.0							
200	200	THE MONTH OF THE PARTY OF THE P	NOISSV				1 919/
200	770	MINSOLINI DRONG AFTO	ASSIGN				%000 0
		TOTAL DESCRIPTION DI ANT DOLLONGRAM	Noise				8000
660-0		OLAL KEACLOK PLANT EQUIPMENT					
2 2	000						7000
200	323	UKBOGENERATOR ONITS	Assign				1.75%
0 0		MISSOCIAL GROSS AFIDO	Apploin				0.00%
600-0		I OT AL TURBUGENERATOR UNITS					
0-000							
-0e1 -0e1	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				2.16%
D-062		MISSOURI GROSS AFDC	ASSIGN				%00.0
50-0 0-063		IOIAL ACCESSORY ELEC. EQUIPMEN					
0-065	325	FARMOR OF THAT IS SENTEN	ASSIGN				2 97%
0	3	こうけいしこうびょう こうじょし とうかつし うりけい	10000				6.07.70

D-066 D-067 D-069 33 D-070 D-071 D-072 D-073					200: 304
		MISSOURI GROSS AFDC	ASSIGN		0.00%
		TOTAL MISC POWER PLANT EQUIPMENT			
770 772 773 775	328	REGULATORY DISALLOWANCES			
072 073 075		MPSC DISALLOWANCE MPSC DISALLOW-NOT MOURIBLE	ASSIGN		1.82%
073 074 075		KCC DISALLOWANCE	ASSIGN		1.82%
)74 )75		KCC DISALLOW - NOT KS JUIRIS	ASSIGN		1.82%
7.5		MISSOURI GROSS AFDC	ASSIGN		0.00%
970.0		TOTAL REGULATORY DISALLOWANCES			
D-077		TOTAL NUCLEAR PRODUCTION PLANT			
0-078					
D-079		OTHER PRODUCTION PLANT - CT			
	340	LAND - CT	ASSIGN		0.00%
		LAND RIGHTS - CT	ASSIGN		0.00%
780-0	24.3	STRUCTURES & IMPROVEMENTS - CT	ASSIGN		3.00%
	344	GENERATORS - CT	ASSIGN		3.58%
	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN		2.22%
	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN		n/a
D-087		TOTAL OTHER PRODUCTION PLANT - CT			
200		The same state			
	9	OTHER PRODUCTION PLANT - WIND			
060-0	340	LAND - WIND	ASSIGN		0.00%
	3	CARL CALLDED & WIND	ASSIGN		17.0
250-C	744	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN		0.12%
	245	ACCESSODY ELECTROL EQUIDMENT - WIND	NOISON		7.46%
	346	OTHER BOOD, MISC BADING IN WIND	ASSIGN		2,40 kg
	}	TOTAL OTHER PRODUCTION PLANT - WIND			3
D-097					
86		TOTAL PRODUCTION PLANT			
660-O					
D-100		TRANSMISSION PLANT			
	350	LAND AND LAND RIGHTS			
D-102		LAND	ASSIGN		0.00%
03		LAND RIGHTS			
D-104		DISTRIBUTION RELATED - MO	ASSIGN		0.00%
D-105		DISTRIBUTION RELATED - KS	ASSIGN		0.00%
D-106		ALLOCATED TRANSMISSION	ASSIGN		0.00%
D-107		TOTAL LAND RIGHTS			
D-108		TOTAL ACCT 350			
0-109					
	352	STRUCTURES AND IMPROVEMENTS	ASSIGN		1,41%
	!	MO GROSS AFOC	ASSIGN		%UU U
112		TOTAL ACCT 369	5		2000
113		200 100			
	353	STATION FOUIPMENT	ASSIGN		1.16%
		MO GROSS AFDC	ASSIGN		0.00%
7 7 2		STATION FOLID COMMINISTRALISM FOLID (11KE 397)	VOICE		24 06%
0-17		TOTAL ACCT 353	NO DO		8/ DO: 1-7
D-118					
	354	TOWERS AND FIXTURES	ASSIGN		0.00%
	220	San Francisco			
21-7 21-7 21-7 21-7 21-7	33	POLES AND FIXIORES DISTRIBUTION PELATED MO	ACCION		2 00%

S S ICES							
DISTRIBUTION RELATED - N.S.   ASSIGN     STRONGAMISSOUNDENT   ASSIGN     STRONGAMISSOUNDENT   ASSIGN     STRONGAMISSOUNDENT   ASSIGN     STRONGAMIN ELALED - N.D.   ASSIGN     STRONGA	1	DESCRIPTION	ALLOCATION BASIS	TOTAL COL. 601	COL. 602	COL. 603	COL. 604
STRANSMASSON EQUIPMENT   ASSIGN		DISTRIBUTION RELATED - KS	ASSIGN				2.00%
SIBLO NA.		TRANSMISSION EQUIPMENT	ASSIGN				2.00%
TOTAL ACT SECURITY   SECURITY   ACT SECURITY   ASSIGN   SECURITY   ASSIGN		SUBTOTAL	1000				8000
386 OVEREADO COMULTORES AND DENCES  DOSTREUTION RELATED. NO  ASSIGNA  380 UNDER GROUND CONDUIT  380 UNDER GROUND CONDUIT  380 UNDER GROUND CONDUIT  380 LAND RIGHTS  LAND (NOUNDER RECABLE)  ANSIGNA  KANSAS  381 STRUCTURES & IMPROVEMENTS  ANSIGNA  KANSAS  382 STRUCTURES & IMPROVEMENTS  ANSIGNA  KANSAS  383 STRUCTURES & IMPROVEMENTS  384 STRUCTURES & IMPROVEMENTS  385 STRUCTURES & IMPROVEMENTS  386 STRUCTURES & IMPROVEMENTS  387 STRUCTURES & IMPROVEMENTS  388 STRUCTURES & IMPROVEMENTS  ANSIGNA  KANSAS  ANSIGNA		MO GROSS AFUC TOTAL ACCT 355	20004				8000
DISTRIBUTION RELATED MO ASSIGNA							
Marsourion reduted - KS		DISTRIBUTION RELATED - MO	ASSIGN				1.43%
HANSION EQUIPMENT   ASSIGN		DISTRIBUTION RELATED - KS	ASSIGN				1.43%
357 UNDERGROUND CONDUIT 368 UNDERGROUND CONDUIT 369 UNDERGROUND CONDUITORS & DEVICES 368 UNDERGROUND CONDUITORS & DEVICES 369 ASSIGN 360 ASSIGN 360 ASSIGN 360 ASSIGN 360 ASSIGN 361 ASSIGN 362 ASSIGN 362 ASSIGN 363 ASSIGN 364 ASSIGN 365 ASSIGN 366 ASSIGN 366 ASSIGN 366 ASSIGN 367 ATION EQUIPMENT 368 ASSIGN 369 ASSIGN 360 ASSIGN 360 ASSIGN 361 ASSIGN 362 ATION EQUIPMENT 363 ASSIGN 364 ASSIGN 365 ASSIGN 366 ASSIGN 366 ASSIGN 367 ATION EQUIP—COMMUN EQUIP (LIKE 397) 368 ASSIGN 368 ASSIGN 369 ASSIGN 360 ASSIGN 360 ASSIGN 360 ASSIGN 360 ASSIGN 361 ASSIGN 362 ATION EQUIP—COMMUN EQUIP (LIKE 397) 363 ASSIGN 364 ASSIGN 366 ASSIGN 366 ASSIGN 367 ASSIGN 368 ASSIGN		TRANSMISSION EQUIPMENT	ASSIGN				1.43%
MOTAL ACCT 366   MOSICIAN		SUBTOTAL	2000				800
356         UNDERGROUND CONDUIT         ASSIGN           358         UNDERGROUND CONDUCTORS & DEVICES         ASSIGN           1001         LAND RUMON-DEPRECIABLE)         ASSIGN           ANNASA         TOTAL LAND RIGHTS         ASSIGN           LAND RIGHTS         ASSIGN         ASSIGN           LAND RIGHTS         ASSIGN         ASSIGN           ANNASOURI         ASSIGN         ASSIGN           ANNASOURI         ASSIGN         ASSIGN           ANNASOURI         ASSIGN         ASSIGN           ANSOURI         ASSIGN         ASSIGN           ANSOURI         ASSIGN         ASSIGN           ANSOURI         ASSIGN         ASSIGN           ANSOURI         ANSOURI         ASSIGN           ANSOURI         ANSOURI         ANSOURI           ANSOURI         ANSOURI         ANSORN           ANSOR         ANSORN           ANSOR         ANSOR		MO GROSS AFUC TOTAL ACCT 356	Assicin				8000
356 UNDERGROUND CONDUCTORS & DEVICES  101 TOTAL TRANSMISSION PLANT 360 LAND RIGHTS  LAND (NON-DEPRECIABLE)  ANSSOLNA  (ANNEAS   NON-DEPRECIABLE)  ANSSOLNA  TOTAL LAND RIGHTS  STATION EQUIP COMMUN EQUIP (LIKE 397)  MISSOLNA  ANSSOLNA  ANSSOL			ASSIGN				0.00%
TOTAL TRANSMISSION PLANT  BOSTERIOUS CHANGE  ASSIGN  MISSOURI  LAND RIGHTS  LAND RIGHTS  LAND RIGHTS  MISSOURI  KANSAS (WON-DEPRECIABLE)  ASSIGN  KANSAS (WON-DEPRECIABLE)  ASSIGN  MISSOURI  MISSOURI  KANSAS  TOTAL ACCOUNT 361  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 363  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 363  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 363  ASSIGN  MISSOURI  M			NOISSA				%000
TOTAL TRANSMISSION PLANT     360   DISTRIBUTION PLANT     360   LAND RIGHTS     LAND RIGHTS							
Marsourier		TOTAL TRANSMISSION PLANT					
Manual Planta							
ASSIGN		_					
MISSOLIA     KANSAS     TOTAL LAND     LAND RIGHTS     ASSIGN     KANSAS (NON-DEPRECIABLE)     ASSIGN     KANSAS (NON-DEPRECIABLE)     ASSIGN     ASSIGN     AND RIGHTS     ASSIGN     AND SOURT     AND SO		_					
Marsas		MISSOURI	ASSIGN				0.00%
10TAL LAND RIGHTS  MISSOURI (DEPRECIABLE) ASSIGN ANSIGN ANSSOURI (DEPRECIABLE) ASSIGN TOTAL LAND RIGHTS  10TAL ACCT 360 362 STRUCTURES & IMPROVEMENTS ASSIGN ANSSOURI MISSOURI MISSOURI MISSOURI MISSOURI MISSOURI KANSAS SUBTOTAL ACCOUNT 362 STATION EQUIPMENT ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN TOTAL STATION EQUIP (LIKE 397) TOTAL ACCOUNT 362 364 POLES, TOWERS, & FIXTURES MISSOURI MISSOURI MISSOURI KANSAS TOTAL ACCOUNT 362 ASSIGN TOTAL ACCOUNT 362 ASSIGN ASSIGN TOTAL ACCOUNT 364 ASSIGN ASSIG		KANGAG	ASSIGN				%00:0
LAND RIGHTS		TOTAL LAND					
MISSOURI (DEPRECIABLE)   ASSIGN     MASSOURI (DEPRECIABLE)   ASSIGN     TOTAL LAND RIGHTS     TOTAL ACCT 380     STRUCTURES & IMPROVEMENTS   ASSIGN     MISSOURI     MISSOURI     MISSOURI     MISSOURI     KANSAS     STATION EQUIP - COMMUN EQUIP (LIKE 397)     MISSOURI     KANSAS     STATION EQUIP - COMMUN EQUIP (LIKE 397)     MISSOURI     KANSAS     TOTAL ACCOUNT 364     MISSOURI     MISSOURI     KANSAS     TOTAL ACCOUNT 364     TOTAL ACCOUNT 364		SEHOIG ONT					
MANSAS (NON-DEPRECIABLE)   ASSIGN		MISSOLIRI (DEPREDIARIE)	ASSIGN				0.00%
TOTAL LAND RIGHTS  TOTAL LAND RIGHTS  TOTAL ACCT 360  SITUCTURES & IMPROVEMENTS  MISSOUR! KANSAS  TOTAL ACCOUNT 361  362 STATION EQUIPMENT  MISSOUR! KANSAS  SUBTOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOUR! KANSAS  STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL STATION EQUIP (LIKE 397)  TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES  MISSOUR! KANSAS  TOTAL ACCOUNT 364  ASSIGN		KANSAS (NON-DEPRECIABLE)	ASSIGN				0.00%
361 STRUCTURES & IMPROVEMENTS  MISSOUR!  KANSAS  TOTAL ACCOUNT 361  362 STATION EQUIPMENT  MISSOUR!  KANSAS  SUBTOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOUR!  KANSAS  STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOUR!  KANSAS  TOTAL STATION EQUIP (LIKE 397)  TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES  MISSOUR!  KANSAS  TOTAL ACCOUNT 362  365 ASSIGN  TOTAL ACCOUNT 362  ASSIGN  TOTAL ACCOUNT 364  ASSIGN  TOTAL ACCOUNT 364  ASSIGN  TOTAL ACCOUNT 364		TOTAL LAND RIGHTS					
361 STRUCTURES & IMPROVEMENTS  MISSOUR! KANSAS  382 STATION EQUIPMENT  MISSOUR! KANSAS  SUBTOTAL ACCOUNT 36:1  MISSOUR! KANSAS  SUBTOTAL ACCOUNT 36:2  STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOUR! KANSAS  TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 36:2  364 POLES, TOWERS, & FIXTURES  MISSOUR! KANSAS  TOTAL ACCOUNT 36:4  ASSIGN  TOTAL ACCOUNT 36:4							
362 STRUCTURES & MAPROVEMENTS  MISSOUR! KANSAS  362 STATION EQUIPMENT MISSOUR! KANSAS  SUBTOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOUR! KANSAS  TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOUR! KANSAS  TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES MISSOUR! KANSAS  TOTAL ACCOUNT 364  ASSIGN ASSIGN TOTAL ACCOUNT 364  ASSIGN TOTAL ACCOUNT 364  ASSIGN TOTAL ACCOUNT 364		TOTAL ACCT 360					
MISSOUR! ASSIGN KANSAS  107AL ACCOUNT 361  362 STATION EQUIP (LIKE 397) MISSOUR! KANSAS SUBTOTAL ACCOUNT 362  STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOUR! KANSAS 107AL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES MISSOUR! KANSAS 107AL ACCOUNT 362  365 MISSOUR! KANSAS ASSIGN ASSIGN MISSOUR! KANSAS ASSIGN ASSIGN ASSIGN ANSOUR! KANSAS ASSIGN ASSIGN ANSOUR!							
KANSAS			ASSIGN				1.85%
362 STATION EQUIPMENT ASSIGN MISSOUR! KANSAS SUBTOTAL ACCOUNT 362 STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOUR! KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES MISSOUR! KANSAS ASSIGN KANSAS ASSIGN TOTAL ACCOUNT 362 ASSIGN TOTAL ACCOUNT 364 TOTAL ACCOUNT 364		KANSAS	ASSIGN				1.85%
362         STATION EQUIPMENT         ASSIGN           MISSOUR?         ASSIGN           KANSAS         ASSIGN           STATION EQUIP - COMMUN EQUIP (LIKE 397)         ASSIGN           MISSOURI         ASSIGN           FANSAS         TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)           TOTAL ACCOUNT 362         ASSIGN           MISSOURI         ASSIGN           KANSAS         ASSIGN           TOTAL ACCOUNT 364         ASSIGN		TOTAL ACCOUNT 361					
ASSIGN MISSOURI KANSAS SUBTOTAL ACCOUNT 362 STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOURI KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES MISSOURI KANSAS TOTAL ACCOUNT 364 TOTAL ACCOUNT 364							
MISSOURI KANSAS SUBTOTAL ACCOUNT 362 STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOURI KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362 364 POLES.TOWERS, & FIXTURES MISSOURI KANSAS TOTAL ACCOUNT 364 ASSIGN ASSIGN			1401004				4 0.00
SUBTOTAL ACCOUNT 362 SUBTOTAL ACCOUNT 362 STATION EQUIP - COMMUN EQUIP (LIKE 397) MISSOURI KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362 364 POLES, TOWERS, & FIXTURES MISSOURI KANSAS ASSIGN ASSIGN TOTAL ACCOUNT 364		MISSOUR	ASSIGN				1,00%
STATION EQUIP - COMMUN EQUIP (LIKE 397)  MISSOURI KANSAS  TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  MISSOURI KANSAS  TOTAL ACCOUNT 364  ASSIGN ASSIGN TOTAL ACCOUNT 364		NAMBAS SUBTOTAL ACCOUNT 362	20000				
MISSOURI KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362 MISSOURI KANSAS TOTAL ACCOUNT 364  ASSIGN ASSIGN ASSIGN		STATION FOLID - COMMINICIPING 1997)					
MASSOURI KANSAS TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397) TOTAL ACCOUNT 362 364 POLES, TOWERS, & FIXTURES MISSOURI KANSAS TOTAL ACCOUNT 364		MICROLINI	NOIGGY				24 62%
TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)  TOTAL ACCOUNT 362  364 POLES, TOWERS, & FIXTURES  MISSOURI KANSAS  TOTAL ACCOUNT 364  ASSIGN		MISSOUR	Applein				21.02.%
TOTAL ACCOUNT 362 364 POLES.TOWERS, & FIXTURES ASSIGN KANSAS TOTAL ACCOUNT 364 ASSIGN		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 39	97)				!
364 POLES.TOWERS, & FIXTURES ASSIGN MISSOURI KANSAS TOTAL. ACCOUNT 364		TOTAL ACCOUNT 362					
364 POLES, TOWERS, & FIXTURES MISSOURI MISSOURI KANSAS TOTAL ACCOUNT 364	_						
MISSOURI ASSIGN KANSAS ASSIGN TOTAL ACCOUNT 364			;				į
KANDAS FORMAL ACCOUNT 364	_	MISSOURI	ASSIGN				3.57%
		KANSAS TOTAL ACCOUNT 364	Assign				5.0.0 F

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DEPR % Page 46 of 47

D-180 D-181 D-182 D-183 D-184 B-188 D-188 D-188 D-188 D-188 D-189 D-189 D-199	MISSOUR! KANSAS TOTAL ACCOUNT 365 TOTAL ACCOUNT 365 MISSOUR! KANSAS TOTAL ACCOUNT 366 UNDERGROUND CONDUCTORS & DEV. MISSOUR! KANSAS TANSAS MINE TRANSFORMERS MISSOUR! RECORDED! MISSOUR!	ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN ASSIGN		2.26%
366	AL ACCOUNT 365  ERCROUND CONDUIT SOUR! VSAS  AL ACCOUNT 366 ERCROUND CONDUCTORS & DEV. SOUR! TRANSFORMERS SOUR! SOUR!	ASSIGN ASSIGN ASSIGN ASSIGN		
396 88 89 89	EFGROUND CONDUIT SOUR! SAS AL ACCOUNT 366 ERGROUND CONDUCTORS & DEV. SOUR! SOUR! TAANSFORMERS SOUR!	ASSIGN ASSIGN ASSIGN ASSIGN		
368	SOUR! 4.8AS AL ACCOUNT 366 ERGROUND CONDUCTORS & DEV. 5.5SOUR! AL ACCOUNT 367 TRANSFORMERS 5.SOUR!	ASSIGN ASSIGN ASSIGN ASSIGN		
368	4.8AS. AL ACCOUNT 366 ERGROUND CONDUCTORS & DEV. NSAS. TRANSFORMERS ISOURI	ASSIGN ASSIGN ASSIGN		2.37%
367	ERGROUND CONDUCTORS & DEV. SSOURI NSAS A ACCOUNT 367 TRANSFORMERS SSOURI	ASSIGN ASSIGN		2.37%
398	ENGROUND CONDUCTORS & DEV. SOURI SAS AL ACCOUNT 367 TRANSFORMERS SOURI	ASSIGN ASSIGN		
368	SAS ALACCOUNT 367 ALACCOUNT 367 TRANSFORMERS SOURI	ASSIGN		1 509/
368	AL ACCOUNT 387  TRANSFORMERS  SOUR!			1.59%
898	TRANSFORMERS SOURI CORDED IN MISSOLIRI			
	SOUR! CORPED IN MISSOLIR!			
	CORDIN MISSOURI			
	000000000000000000000000000000000000000	ASSIGN		1.47%
	ALLOCATED TO MISSOCIAL TOTAL MISSOURI	Assissiv		
	KANSAS			
	RECORDED IN KANSAS	ASSIGN		1.47%
	ALLOCATED TO KANSAS	ASSIGN		1.47%
D-203 TOT/	TOTAL KANSAS			
	TOTAL ACCOUNT 368			
;				
369	SERVICES	NOIGO		246%
D-208 MISS	MI WOO XI	ASSIGN		5.21%
·	TOTAL ACCOUNT 369			
D-212 370 METERS	AETERS MASSOLIBI			
-		NOISO		1 88%
	ALLOCATED TO MISSOURI	ASSIGN		1.88%
	TOTAL MO METERS			
-	KANSAS			7000
	RECORDED IN KANSAS	ASSIGN		1.86%
•	ALLOCATED TO KANSAS TOTAL KS METERS	Avoign		1.86%
D-222 D-223 TOTAL	TOTAL ACCOUNT 370			
37.1	INSTALLATION ON CUST.PREMISES			
	MISSOURI	ASSIGN		0.00%
	KANSAS	ASSIGN		0.00%
D-228 TOTAI	TOTAL ACCOUNT 371			
373	STREET LIGHTS & SIGNAL SYSTEMS			
	MISSOURI	ASSIGN		4.99%
	KANSAS	ASSIGN		4.99%
	TOTAL ACCOUNT 373			
D-234				

NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	SYSIEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION
					100	200	-00 i
D-237		TOTAL TRANS & DIST. PLANT					
D-238							
D-239		TOTAL PROD, TRANS & DIST PLANT					
D-240							
D-242		GENERAL PLANT					
D-243	389	LAND AND LAND RIGHTS	ASSIGN				7000
D-244	390	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.67%
D-245		LEASEHOLD IMPROVEMENTS	ASSIGN				%000
D-246		TOTAL ACCT 390					8/900
D-247	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				2.00%
D-248	385	TRANSPORTATION EQUIPMENT	ASSIGN				5.41%
D-249	393	STORES EQUIPMENT	ASSIGN				4.00%
D-250	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				5,00%
D-251	395	LABORATORY EQUIPMENT	ASSIGN				5.00%
D-252	396	POWER OPERATED EQUIPMENT	ASSIGN				7.13%
D-253	397	COMMUNICATIONS EQUIPMENT					!
D-254		ALLOCATED	ASSIGN				6.67%
D-255		MO GROSS AFDC	ASSIGN				0.00%
D-256		TOTAL ACCT 397					
D-257	398	MISCELLANEOUS EQUIPMENT	ASSIGN				5.00%
D-258	336	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%
D-259							
0-7-0		I OI AL GENERAL PLANT					
107-0		THE IS SOLVED					
707-0	Š	OBCANIZATION					
264	3 6	EDANCHISE & CONSENTS	Apples				%00.0
0-265	3	MISSO IRI	ACCION				300
D-266		OTHER	ASSIGN				0.00%
D-267		TOTAL ACCOUNT 302					200
D-268							
D-269	303	MISC. INTANGIBLE PLANT					
D-270		5-YR SOFTWARE					
D-271		CUSTOMER RELATED	ASSIGN				%00.0
272		ENERGY RELATED	ASSIGN				%00.0
D-273		DEMAND RELATED	ASSIGN				0.00%
D-274		CORPORATE SOFTWARE	ASSIGN				%00.0
D-275		TRANSMISSION RELATED	ASSIGN				%00.0
D-276		TOTAL 5-YR SOFTWARE					
D-277							
D-278		10-YR SOFTWARE					
D-279		CUSTOMER RELATED	NOISSA				è
D-280		ENERGY RELATED	ASSIGN				0.00%
0-284		TOTAL 10-YR SOFTWARE					0.00%
280							
202.0		NTANCIBLE ACC BOLLING A 145					
202-0		INTERNATION OF CURPING TOWNS AND THE	Assign				%00.0
200		INTANGELE SOSSIATION EQUIP (LIKE 353) INTANGELE COMMINICATION EQUIP (LIKE 353)	ASSIGN				n/a
0-286			×10.000				%OO.0
D-287		TOTAL MISC. INTANGIBLE PLANT					
D-288							
D-289		TOTAL INTANGIBLE PLANT					
D-291		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				%000
D-292							
293		TOTAL ELECTRIC PLANT IN SERVICE					

KANSAS	KANSAS CITY POWER & LIGHT COMPANY					
KANSAS	KANSAS REVENUE REQUIREMENT	NGES TO 8-34-2010				
SUMMAR	12 MONINS ENDED SET 1 2009 1EST TEAT INCL MICHAEL & MEASURABLE CITAL SHIMMARY OF ADJUSTMENTS (1)	10E2 10 0-21-2010	Adjust to 8-31-10	11-10		
		Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
JURISDI	JURISDICTIONAL COST OF SERVICE		14/14		7	
OPERAT	OPERATING REVENUE					
Retail Sa	Retail Sales - Schedule 1, line 1-010					
R-1	Remove Gross Receipts Tax revenue (MO only)	(45,424,442)			(45,424,442)	(2)
R-20	Normalize MO retail revenues (MO only)	106,050,805		90 905 300	106,050,601	Pueh/McCollister
K-20	Normalize KS retail revenues (KS only)	141,511,761	,	80,885,398	60,626,363	
Miscella	Miscellaneous Revenue - Schedule 1, line 1-011	1	,			
R-1		(113,942)			(113,942)	(2)
R-21	Adjust MO forfeited discounts for R-20 (MO only)	184,106			184,106	(2)
R-21	Adjust KS forfeited discounts for R-20 (KS only)	281,168		211,168	70,164	weisensee
Bulk Pov	Bulk Power Sales - Schedule 1, line 1-012					
CS-26	ECA Adjustment	(40,466,003)	(40,466,003)			Weisensee
		(40,466,003)	(40,466,003)	. !	1	
BPS in E	BPS in Excess of 25th% with Interest- Schedule 1, line 1-014					
R-2	Amortize bulk power margins in excess of 25th percentile (MO only)	•			1	(2)
R-77	Establish liability for return of bulk power margins in excess of 25th percentile, including interest (MO only)				1	(2)
	Operating Revenue - Schedule 1, line 1-015	101,327,090	(40,466,003)	81,096,566	60,696,527	
OPERAT	OPERATING EXPENSES					
Fuel - Sc	Fuel - Schedule 1, line 1-018			Í	1000	
CS-26		25,771,726	26,429,963	(271,257)	(386,980)	Weisensee
CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	747,048	747,048			Weisensee
CS-105	Amortize DOE refund KS regulatory liability	1		•		Weisensee
CS120	Annualize depreciation on unit trains	(346,200)	(346,200)			Spanos / Weisensee
		26,172,574	26,830,811	(271,257)	(386,980)	
Purchas	Purchased Power - Schedule 1, line 1-019					
CS-26	ECA Adjustment	(34,307,821)	(34,307,821)		•	Weisensee
C retto	Other Operations & Maintenance Expenses - Schedule 1. line 1-020					
CS-11	Reverse test year deferral of advertising costs per ER-2009-0089	279,521			279,521	Weisensee
CS-11	Reverse reimbursement of prior legal fees for 3-year amortization	1,666,357	1,666,357			Weisensee

STATE NOTE TO BE SET 7 2009 TEST YEAR INCL. KNOWN & MEASURABLE CHANGES TO 8-31-2010   Adjust to 8-31-10	KANSAS CITY POWER & LIGHT COMPANY	NY					
Adjust 10.0015/MEMTS (1)	E REQUIREMENT		NGES TO 8.34.2040				
Protect Adjustments   Protect Adjustments   Protect Adjustments   Protect Adjustments   Protect Adjustment   Protect   Prote	USTMENTS (1)			Adjust to 8-	31-10		
Reverse refund of prior year payment to Watson Wyatt that should have   76,882   7			Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
Reverse refund of prior year payment to Watson Wyat that should have payment to Watson Wyat that should have been from That Part Front Transmission and the per analysis of activity (1,500,000) (7,			Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
Reverse test year reclassification of prior year transition costs   19,800   19,80	e refund of prior year pay		76,682	76,682			Weisensee
Reciese reclassification of prior year software licenses to capital   199,063   199,	test year reclassificatio	in of prior year transition costs	10,800	10,800			Weisensee
Reclassify COS amount to below the line per analysis of activity (7500,000)	reclassification of prior	year software licenses to capital	199,063	199,063			Weisensee
Eliminate permination of wind option contract cost   C1500,000   (7,500,000   1,043,307   1,000   1,	ify COS amount to below	w the line per analysis of activity	(1,921,222)	(1,921,222)			Weisensee
Normalize bad belt expense related to test year revenue   5,182,307   1,943,439   1,943,402   1,943,402   1,943,307   1,943,439   1,943,307   1,943,439   1,943,402   1,943,439   1,943,307   1,943,402   1,943,439   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,402   1,943,307   1,943,402   1,943,	te termination of wind op	stion contract cost	(7,500,000)	(7,500,000)			Weisensee
Normalize bad debt expense related to test year revenue   5,162,974   11,	revision of Mass Allocati	ion Factor for test year	1,943,307	1,943,307			Weisensee
Normalize bad debt expense related to revenue in R-20   (4,814-823)   (4,914-823)	ze bad debt expense rel	lated to test year revenue	5,182,974		1,897,219	3,285,755	Weisensee
ECA Adjustment   (4,814,823)	ze bad debt expense rel	lated to revenue in R-20	932,920		313,148	619,772	Weisensee
Annualize Wolf Creek refueling outage amortization   Annualize Wolf Creek refueling outage amortization   Adjust Nuclear decominasioning expense   (64,133)   (69,759)   (70,759)   (70,7	djustment		(4,814,823)	(4,814,823)			Weisensee
Adjust Nuclear decommissioning expense	ze Wolf Creek refueling	outage amortization	2,824,813	2,536,873		287,940	Weisensee
Normalize Treansitission maintenance expense   1,114,843   1,114	<b>Juclear</b> decommissioning	g expense	(514,373)		(356,230)	(158,143)	Clizer (3)
Normalize Distribution maintenance expense	ze Transmission mainte	nance expense	(69,759)	(69,759)			Weisensee
Normalize Production maintenance expense	ze Distribution maintena	ance expense	1,114,843	1,114,843			Weisensee
Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	ze Production maintena	nce expense	2,904,692	2,904,692			Weisensee
Annualize salary and wage expense for changes in staffing levels and Annualize salary and wage expense for changes in staffing levels and Annualize salary and wage expense for changes in staffing levels and Normalize salary and wage expense for changes in staffing levels and Normalize relocation costs         8,165,205         8,165,205         16,698,622         18,698,630         18,698,630         18,698,630         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         18,609,600         <	sost of Economic Relief	Pilot Program (ERPP) (MO only)	•				(2)
Annualize salary and wage expense for changes in staffing levels and base pay rates         46,162,563         6,163,672         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772         7,10,772	ze non-labor O&M exper	nses for new latan 2	8,165,205	8,165,205			Weisensee
Normalize incentive compensation costs- Value Link	ze salary and wage expensive rates	ense for changes in staffing levels and	18,698,622	18,698,622			Weisensee
Normalize 401k costs         153,070         153,070           Normalize relocation costs         (27,462)         (27,462)           Normalize relocation costs         100,148         100,148           Normalize severance costs         100,148         100,148           Annualize OPEB expense (MO only)         770,772         770,772           Annualize PAS 87 and FAS 88 pension expense (Incl SERP for KS)         6,283,796         6,283,796           Annualize FAS 87 and FAS 88 pension expense (Incl SERP for KS)         (701,828)         (701,828)           Annualize PAS 87 and FAS 88 pension expense (Incl SERP for KS)         6,283,796         6,283,796           Annualize PAS 87 and FAS 88 pension expense (Incl SERP for KS)         (701,828)         (701,828)           Annualize PAS 87 and FAS 88 pension expense (Incl SERP for KS)         (701,828)         (701,828)           Annualize PAS 87 and Fase expense (Incl SERP for KS)         (701,828)         (701,828)           Annualize PAS 87 and Fase expense (Incl SERP for KS)         (701,828)         (701,828)           Annualize ROLS 60 and KS rate case expenses         1,481,530         1481,530           Amortize Mo and KS rate case expenses         20,083,300         1480,000           Amortize Advertising MO regulatory assets         13,9871         139,871           Amortize Merger t	ze incentive compensati	ion costs- Value Link	6,162,563	6,162,563			Weisensee
Normalize relocation costs   Normalize severance costs   Normalize severance costs   Normalize severance costs   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,148   100,172   170,172   1	ze 401k costs		153,070	153,070			Weisensee
Normalize severance costs	ize relocation costs		(27,462)	(27,462)			Weisensee
Annualize other benefit costs         3,135,833         3,135,833           Annualize OPEB expense         770,772         770,772           Nommalize SERP expense (MO only)         6,283,796         6,283,796           Annualize Premiums         6,283,796         6,283,796           Annualize Insurance Premiums         6,283,796         6,283,796           Annualize Customer Accounts expense for credit card payment costs         211,628         211,628           Annualize Customer Accounts expense for credit card payment costs         1,481,530         1,481,530           Annualize KCREC bank fees related to sale of receivables         2,098,300         150,000           Annualize regulatory assessments         2,098,300         150,000           Annualize advertising MO regulatory asset         (105,225)         1,481,530           Amortize advertising MO regulatory asset         (105,225)         139,871           Amortize Merger transition costs (KS)         2,000,000         2,000,000           Amortize Merger transition costs (KS)         2,103,155         2,103,165           Amortize Mo DSM regulatory assets         2,103,165         3,943,402	ze severance costs		100,148	100,148			Weisensee
Annualize OPEB expense (MO only)	ze other benefit costs		3,135,833	3,135,833			Weisensee
Normalize SERP expense (MO only)	ze OPEB expense		770,772	770,772			Weisensee
Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS)         6,283,796         6,283,796           Annualize Insurance Premiums         (701,828)         (701,828)           Annualize Insurance Premiums         584,973         584,973           Normalize Insurance Premiums         584,973         584,973           Annualize Customer Accounts expense for credit card payment costs         211,628         21,628           Annualize Customer Accounts expenses         1,481,530         1,481,530           Annualize regulatory assessments         220,031         150,000           Remove Institutional and Image-Related Advertising         (81,810)         (81,810)           Amortize advertising MO regulatory asset         (105,225)         139,871           Amortize Merger transition costs (MS)         2,000,000           Amortize Merger transition costs (KS)         2,000,000           Amortize Mo DSM regulatory assets         2,103,156           Amortize Mo DSM regulatory assets         2,103,402           Amortize Mo DSM deferred costs collected through Energy Efficiency         3,943,402	ize SERP expense (MO		•	n/a			(2)
Annualize Insurance Premiums         (701,828)         (701,828)           Normalize Injuries and damages expense         584,973         584,973           Annualize Customer Accounts expense for credit card payment costs         211,628         211,628           Annualize Customer Accounts expenses         1,481,530         1,481,530           Annualize regulatory assessments         2,098,300         150,000           Remove Institutional and Image-Related Advertising         (81,810)         (81,810)           Amortize advertising MO regulatory asset         (105,225)         139,871           Amortize Merger transition costs (MO)         2,000,000         2,000,000           Amortize Merger transition costs (KS)         2,103,156         2,103,156           Amortize Mo DSM regulatory assets         2,103,165         3,943,402	ze FAS 87 and FAS 88		6,283,796	6,283,796			Weisensee
Normalize injuries and damages expense         584,973         584,973           Annualize Customer Accounts expense for credit card payment costs         211,628         211,628           Annualize Customer Accounts expense for credit card payment costs         1,481,530         1,481,530           Annualize KCREC bank fees related to sale of receivables         2,098,300         1,50,000           Annualize MC and KS rate case expenses         2,098,300         1,50,000           Annualize MC and Image-Related Advertising         (81,810)         (81,810)           Amortize advertising MO regulatory asset         139,871         139,871           Amortize Merger transition costs (MO)         2,000,000         2,000,000           Amortize MO DSM regulatory assets         2,103,155         2,103,155           Description and Image KS DSM deferred costs collected through Energy Efficiency         3,943,402         3,943,402	ze Insurance Premiums		(701,828)	(701,828)			Weisensee
Annualize Customer Accounts expense for credit card payment costs         21,628         21,628           Annualize KCREC bank fees related to sale of receivables         1,481,530         1,481,530           Amortize MO and KS rate case expenses         2,098,300         150,000           Amortize and mage-Related Advertising         (81,810)         (81,810)           Amortize advertising MO regulatory asset         (105,225)         139,871           Amortize Merger transition costs (MO)         2,000,000         2           Amortize Merger transition costs (KS)         2,103,155         2           Amortize Mo DSM regulatory assets         2,103,155         3           Eliminate KS DSM deferred costs collected through Energy Efficiency         3,943,402         3	ize injuries and damage:	s expense	584,973	584,973			Weisensee
Annualize KCREC bank fees related to sale of receivables         1,481,530         1,481,530           Amortize MO and KS rate case expenses         2,098,300         150,000           Annualize regulatory assessments         220,031         (81,810)           Remove Institutional and Image-Related Advertising         (105,225)         (105,225)           Amortize advertising MO regulatory asset         139,871         139,871           Amortize Merger transition costs (KS)         2,000,000         2           Amortize MO DSM regulatory assets         2,103,155         2           Eliminate KS DSM deferred costs collected through Energy Efficiency         3,943,402         3,3	ze Customer Accounts 6	expense for credit card payment costs	211,628	211,628			Weisensee
Amortize MO and KS rate case expenses         Z,098,300         T50,000           Annualize regulatory assessments         (81,810)         (81,810)           Remove Institutional and Image-Related Advertising         (105,225)         (105,225)           Amortize advertising MO regulatory asset         139,871         139,871           Amortize Merger transition costs (KS)         2,000,000         2           Amortize MO DSM regulatory assets         2,103,155         2           DEIminate KS DSM deferred costs collected through Energy Efficiency         3,943,402         3,3	ze KCREC bank fees re	lated to sale of receivables	1,481,530	1,481,530	0.00	-	Cline
Annualize regulatory assessments   220,031   Remove Institutional and Image-Related Advertising   (81,810)   Remove Institutional and Image-Related Advertising   (105,225)   (105,225)   Adjust dues, donations and contributions   Adjust dues, donations and contributions   Amortize Merger transition costs (MO)   Amortize Merger transition costs (KS)   2,000,000   2,103,155   2,103,155   Eliminate KS DSM deferred costs collected through Energy Efficiency   3,943,402   3,	e MO and KS rate case	expenses	2,098,300	150,000	717,90/		weisensee
Remove Institutional and Image-Related Advertising   (81,810)   (81,810)     Amortize advertising MO regulatory asset   (105,225)     Adjust dues, donations and contributions   (139,871   139,871   139,871     Amortize Merger transition costs (MO)   C2,000,000     Amortize Merger transition costs (KS)   C3,103,155     Amortize Morgal transition costs (KS)   C3,103,155     Eliminate KS DSM deferred costs collected through Energy Efficiency   3,943,402	ze regulatory assessme		220,031		106,555	113,476	Weisensee
Amortize advertising MO regulatory asset         (105,225)           Adjust dues, donations and contributions         139,871           Amortize Merger transition costs (MO)         -           Amortize Mo DSM regulatory assets         2,103,155           Amortize MO DSM deferred costs collected through Energy Efficiency         3,943,402	e Institutional and Image		(81,810)	(81,810)			Weisensee
Adjust dues, donations and contributions Amortize Merger transition costs (MO) Amortize Merger transition costs (KS) Amortize Mo DSM regulatory assets DSM deferred costs collected through Energy Efficiency Signature (S DSM deferred costs collected through Energy Efficiency	e advertising MO regula	itory asset	(105,225)			(105,225)	(2)
Amortize Merger transition costs (MO) Amortize Merger transition costs (KS) Amortize MO DSM regulatory assets Cinary Efficiency Cinary Eff	tues, donations and con	tributions	139,871	139,871			Weisensee
Amortize Merger transition costs (KS)  Amortize MO DSM regulatory assets  Amortize MO DSM deferred costs collected through Energy Efficiency  3,943,402	e Merger transition cost	(MO)					(2)
Amortize MO DSM regulatory assets 2,103,155 Eliminate KS DSM deferred costs collected through Energy Efficiency 3,943,402	e Merger transition cost	s (KS)	2,000,000	3	2,000,000		Weisensee
Eliminate KS DSM deferred costs collected through Energy Efficiency 3,943,402	e MO DSM regulatory a	ssets	2,103,155			2,103,155	(2)
* <del>* • • • • • • • • • • • • • • • • • •</del>	te KS DSM deferred cos	sts collected through Energy Efficiency	3,943,402		3,943,402		Weisensee

KANSAS	KANSAS CITY POWER & LIGHT COMPANY					
KANSAS	1 1					Ì
12 MONT	12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010	NGES TO 8-31-2010	Adjust to 8-31-10	1-10		
SUMMAP	SUMMARY OF ADJUSTMENTS (1)	Total Adinetmente	Allocated Adis	100% KS Adis	100% MO Adis	
		Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
CS-101	Amortize Talent Assessment severance and outplacement regulatory	ı		•	•	Weisensee
CS-102	Amortize Employment Augmentation regulatory asset (KS only)	•		•		Weisensee
CS-104	Amortize R&D tax credit consulting fee regulatory asset (MO)	72,275			72,275	(2)
CS-109	Adjust Lease Expense - Corporate Headquarters	(1,416,105)	(1,416,105)			Weisensee
CS-115	Amortize Legal Fee Reimbursement	(555,452)	(555,452)			Weisensee
CS-120	Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at indicated period - transportation equip	778,923	778,923			Spanos / Weisensee
	(Carry Jo)	56,532,010	40,181,090	8,610,306	7,740,614	
Deprecia	Depreciation Expense - Schedule 1, line 1-021		1000000			7 00000
CS-120	Annualize depreciation expense based on jurisdictional depreciation rates annied to jurisdictional plant-in-service at indicated period	(29,830,094)	(29,830,094)			Spanos / Weisensee
	applica to Janagarana branchi de la companya de la	(29,830,094)	(29,830,094)	1:	1	
orition A	Amortization Expenses - Schodule 1 line 1-02					
CS-38	Reverse test year MO additional amortization and KS pre-tax payment	(51,236,221)		(18,000,000)	(33,236,221)	Weisensee
CS-111	Amortize latan 1/Common Regulated Asset			156,119	438,215	Weisensee
CS-121	Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at indicated period	1,868,264	1,868,264			Weisensee
CS-122	Amortization underrecovered general plant reserve for depreciation	1,661,925		1,661,925		Spanos / Weisensee
		(47,111,698)	1,868,264	(16,181,956)	(32,798,006)	
Interest of CS-76	Interest on Customer Deposits - Missouri - Schedule 1, line 1-023 CS-76 Annualize interest on customer deposits	232,899			232,899	(2)
Interest	Interest on Customer Deposits - Kansas - Schedule 1, line 1-024					
CS-10	Annualize interest on customer deposits	20,441		20,441		Weisensee
Taxes O					(45 407 450)	69
R-1	Remove Gross Receipts Tax expense (MO only)	(45,197,150)	1004 200		(40,187,100)	(2) Moiconcoo
CS-53	Annualize FICA payroll tax expense	7.089.045	7.089,045			Weisensee
CS-127	Reverse test year Kansas City. Missouri Earnings Tax (MO only)	(252,614)			(252,614)	(2)
		(36,559,434)	8,890,330		(45,449,764)	
Income	ncome Tax Expense- Schedule 1, line 1-026					
CS-125	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	17,477,526	17,477,526			Weisensee

KANSAS CITY POWER & LIGHT COMPANY					
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010 CHANADY OF AD HISTMENTS (1)	ANGES TO 8-31-2010	Adjust to 8-31-10	31-10		
	Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
	Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
CS-127 Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	17,477,526	17,477,526	,		(2)
Total Electric Oper. Expenses - Schedule 1, line 1-027	(47,373,597)	31,110,106	(7,822,466)	(70,661,237)	
Net Electric Operating Income - Schedule 1, line 1-029	148,700,687	(71,576,109)	88,919,032	131,357,764	
RATE BASE					
Total Electric Plant - Schedule 1, line 1-032					
RB-20 Increase plant-in-service for additions and retirements for the period	(36,629) 1,296,327,208	(36,629) 1,296,327,208			Weisensee
פתופסלתפוור וכן זונס ופסן ליפווסת וווובמללון זונס ווופופמלתפוור וכן זונס וופו	1,296,290,579	1,296,290,579	1	1	
A T. C. Calculation Calculat How 4 102				ļ	
Accumulated Depreciation & Amonitzation - Schedule 1, mile 1939  RB-30 Adjust test year KS basis Accumulated Reserve to Projected KS basis  halance at the Undated Tile Un period	142,940,100	142,940,100			Weisensee
	142,940,100	142,940,100		1	
Net Plant - Schedule 1, line 1-034	1,153,350,479	1,153,350,479	,	•	
Working Capital - Schedule 1, line 1-036 RR-50 Adjust Prepayments to 13-Month average	2,138,977	2,138,977			Weisensee
+	(361,798)	(361,798)			Weisensee
_	(6,483,062)	(6,483,062)			Blunk
RB-75 Adjust Nuclear inventory to 18-month average Model Impact of other adjustments on Cash Working Capital	(4,729,434)	(4,729,434)			Weisensee
	(25,097,956)	(25,097,956)	1	1	
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%)	6,692,391			6,692,391	(2)
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%)	5,439,870		5,439,870		Weisensee
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%)	147,356			147,356	(3)
Pension Regulatory Asset - FAS 87- Schedule 1, line 1-040 RB-65 Adjust test year KS basis balance to balance at indicated period	3,500,722	3,500,722			Weisensee
Pension Regulatory Asset - FAS 88 - Schedule 1, line 1-041					

KANSAS CITY POWER & LIGHT COMPANY					
	ANCES TO 8 34 2040				
12 MONTHS ENDED SEPT 2009 LEST TEAK INCL KNOWN & MEASURABLE CHANGES TO 951-2010 STIMMARY OF ADJUSTMENTS (1)	ANGES 10 0-31-2010	Adjust to 8-31-10	11-10		
	Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
	Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
RB-65 Adjust test year KS basis balance to balance at indicated period	(4,143,823)	(4,143,823)			Weisensee
Pension Regulatory Asset - FAS 158 - Schedule 1, line 1-042 RB-65 Adjust test year KS basis balance to balance at indicated period	(1,355,450)	(1,355,450)			Weisensee
** RB-60 **				*	** Weisensee
Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-044 RB-100 Adjust test year balance to balance at indicated period	4,636,805			4,636,805	(2)
latan 1 / Common Regulatory Asset-MO - Schedule 1, line 1-045 RB-25 Adjust test year balance to balance at indicated period	9,616,847			9,616,847	(2)
latan 1 / Common Regulatory Asset-KS - Schedule 1, line 1-046 RB-25 Adjust test year balance to balance at indicated period	3,909,618		3,909,618		Weisensee
Accumulated Deferred Income Taxes - Schedule 1, line1-048 RB-126 Adjust test year KS basis balance for activity through indicated period	4,324,930	4,324,930			Weisensee
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-049 RB-55 Adjust test year balance to balance at indicated period	(260,075)	(260,075)			Weisensee
Deferred Gain on Emission Allowance Sales-MO - Schedule 1, line 1-050 RB-55 Adjust test year balance to balance at indicated period				•	(2)
Customer Advances for Construction-MO Schedule 1, line 1-51 RB-71 Adjust Advances for Construction to 13-Month average	1				(2)
Customer Advances for Construction-KS Schedule 1, line 1-52 RB-71 Adjust Advances for Construction to 13-Month average	1		1		Weisensee
Customer Deposits-MO - Schedule 1, line 1-53 RB-70 Adjust Customer Deposits to 13-Month average	122,680			122,680	(2)
Customer Deposits-KS - Schedule 1, line 1-54 RB-70 Adjust Customer Deposits to 13-Month average	(15,646)		(15,646)		Weisensee
RATE BASE - Schedule 1, line 1-056	6 1,151,518,554	1,122,189,117	8,358,718	20,970,719	
PRO FORMA ADJUSTMENTS					

KANSAS CITY POWER & LIGHT COMPANY					
KANSAS REVENIIE RECIIREMENT					
12 MONTHS ENDED SEPT 2009 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 8-31-2010	NGES TO 8-31-2010				
SUMMARY OF ADJUSTMENTS (1)		Adjust to 8-31-10	1-10		
	Total Adjustments	Allocated Adjs	100% KS Adjs	100% MO Adjs	
	Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)	Company
OPERATING REVENUE					
Retail Sales - Schedule 1, line 1-010					
Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	55,225,000		55,225,000		Blanc/Weisensee
OPERATING EXPENSES	E				
Other Operations & Maintenance Expenses - Schedule 1, line 1-020					
Adjust bad debt expense related to proposed rate increase	213,804		213,804		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	21,793,076		21,793,076		Weisensee
	000 000 00		088 900 66		
Total Electric Operating Exp - Schedule 1, line 1-027	77,000,000		77,000,000		
Net Electric Operating Income - Schedule 1, line 1-029	33,218,120		33,218,120	,	
RATE BASE					
Working Capital - Schedule 1, line 1-036			(0,1)		Moiococo
Adjust cash working capital for impact of proposed rate increase	(1,211,742)		(1,211,742)		Weisensee
RATE BASE - Schedule 1, line 1-054	(1,211,742)	1	(1,211,742)	•	
(1) All amounts are total commany if an adjustment is applicable to only KS or MO it is so indicated	s so indicated				
	mony supporting the Kans	as rate case.			
(3) 100% MO junsaicuoral adjustinent amount includes 100% Wholesare amount.					

KANSAS CITY POWER & LIGHT COMPANY ALLOCATORS SCHEDULE TEST YEAR 12 MONTHS ENDING SEPTEMBER 30, 2009 WEATHER NORMALIZED

## **DESCRIPTION OF JURISDICTIONAL ALLOCATION FACTORS**

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

KANSAS CITY POWER & LIGHT COMPANY ALLOCATORS SCHEDULE TEST YEAR ENDED SEPTEMBER 2009 WEATHER NORMALIZED

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

	Customers	% of Total
Kansas – Retail	236,371	46.9291%
Missouri – Retail	267,306	53.0709%
TOTAL COMPANY	503,677	100.0000%

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

	Customers	% of Total
Kansas – Retail	236,371	46.9284%
Missouri – Retail	267,306	53.0702%
Wholesale	7	0.0014%
TOTAL COMPANY	503,684	100.0000%

KANSAS CITY POWER & LIGHT COMPANY ALLOCATORS SCHEDULE TEST YEAR ENDED SEPTEMBER 2009 WEATHER NORMALIZED

# JURISDICTIONAL ALLOCATOR "D1" Production Demand - Based on 12 Monthly Coincident Peaks

	MW	% of Total
Kansas – Retail	1,250.2	45.6377%
Missouri – Retail	1,470.6	53.6833%
Wholesale	18.6	0.6790%
TOTAL COMPANY	2,739.4	100.0000%

KANSAS CITY POWER & LIGHT COMPANY ALLOCATORS SCHEDULE TEST YEAR ENDED SEPTEMBER 2009 WEATHER NORMALIZED

## JURISDICTIONAL ALLOCATOR "E1" Energy Sales with Losses

	MWH	
	w/ Losses	% of Total
Kansas – Retail	6,906,526	42.4784%
Missouri – Retail	9,249,790	56.8906%
Wholesale	102,587	0.6310%
TOTAL COMPANY	16,258,903	100.0000%

# JURISDICTIONAL ALLOCATOR "E2" Energy Sales Without Losses

	MWH w/o Losses	% of Total
Kansas – Retail	6,512,568	42.3256%
Missouri – Retail	8,777,183	57.0435%
Wholesale	97,083	0.6309%
TOTAL COMPANY	15,386,834	100.0000%

Kansas City Power & Light Company Narrative Description of Allocators

## NET OPERATING INCOME

#### Revenues

Retail revenue is not allocated; it is recorded by jurisdiction.

Miscellaneous revenues are subdivided and, where possible, assigned directly to the jurisdiction where they are recorded. Revenues that are not directly assigned are grouped by functional categories and allocated on a basis appropriate for that category. For example, transmission revenue, the most significant miscellaneous revenue, is allocated based on the allocation of transmission plant.

Off-system sales margin is allocated based on the allocation of steam production plant.

The capacity component of firm bulk power sales is allocated based on the Demand allocator. The energy component is allocated based on the Energy allocator.

Sales for resale revenue is assigned totally to the FERC jurisdiction.

#### **Fuel and Purchased Power Costs**

Fuel costs are 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

Variable production O&M cost is allocated based on the Energy allocator, whereas fixed production O&M cost is allocated based on the Demand allocator.

Transmission O&M cost is allocated based on the allocation of transmission plant.

Distribution O&M cost is allocated based on the allocation of distribution plant.

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

Customer services and information expense is allocated primarily using the Customer allocator. The exception is that the amortization of Energy Efficiency program costs is directly assigned to the jurisdiction of its origin.

Sales expense is allocated based on the Customer allocator.

Administrative and General ("A&G) expense is allocated using a number of methods depending on the cause of the cost. Salaries, benefits, and injuries and damages expenses

are allocated based on the allocated sum of the labor portion of the other functional areas described previously ("Salaries and Wages allocator"). Regulatory expense is directly assigned to the jurisdiction of its origin, with the exception of FERC cost, that is allocated based on the Energy allocator, and miscellaneous regulatory expense that is allocated based on the Demand allocator. Amortization of jurisdictional costs deferred as a result of prior regulatory orders is assigned directly to the applicable jurisdiction. Property insurance expense is allocated based on the allocation of total plant. General plant maintenance is allocated based on the allocation of general plant. The remaining A&G cost, primarily consisting of office supplies and outside services, is allocated based on the Energy allocator.

#### **Depreciation and Amortization Expense**

Depreciation and amortization expense is allocated based on the allocation of the plant with which it is associated.

#### **Interest on Customer Deposits**

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

#### **General Taxes**

Property taxes related to Wolf Creek is allocated based on the allocation of Wolf Creek plant. Other property tax 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 Wolf Creek payroll. Other payroll tax is allocated based on the allocation of total payroll excluding Wolf Creek. Capital stock tax is allocated based on the allocation of total plant.

#### **Income Taxes**

Most of the components of current income tax expense are carried forward from other schedules in the revenue requirement model ("Model") and are already allocated based on various allocation methods discussed above. The nuclear fuel tax amortization deduction is allocated based on the Energy allocator; the tax depreciation deduction is allocated based on the allocation of total plant; and the tax amortization deduction is allocated based on the allocation of intangible plant. The manufacturer's deduction is allocated based on the Demand allocator. The meals and entertainment disallowance is allocated based on the Salaries and Wages allocator. The interest deduction is allocated based on the allocation of total rate base. The wind production and research and development tax credits are allocated based on the Energy allocator.

Deferred tax items, if not already identified by jurisdiction, are generally allocated based on the allocation of the plant with which they are associated, except nuclear fuel-related items are allocated based on the Energy allocator and repair expense is allocated based on the Demand allocator.

### RATE BASE

Plant-in-Service and Reserve for Depreciation

Production plant cost is allocated primarily using the Demand allocator. The 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 AFUDC"). These items were directly assigned to the jurisdiction of their origin.

Transmission plant cost is allocated primarily using the Demand allocator. Missouri Gross AFUDC amounts in the transmission plant amounts are assigned 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 is assigned based on its physical location.

General plant is allocated based on its relationship to other production, transmission, and distribution plant costs.

Intangible plant consists almost entirely 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 allocator, whereas transmission-related software is allocated based on the Demand allocator.

The reserve for depreciation and amortization is allocated based on the allocation of the plant with which it is associated.

#### **Working Capital**

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

#### **Regulatory Assets and Liabilities**

Most of the regulatory assets are specific to a jurisdiction and do not require an allocation. Pension regulatory assets are allocated based on the Salaries and Wages allocator. The SO<sub>2</sub> regulatory liability is allocated based on the Energy allocator.

#### Accumulated Deferred Income Taxes ("ADIT")

ADIT is allocated consistent with the allocation of the asset or liability that gave rise to the ADIT.

#### **Customer Advances for Construction and Customer Deposits**

Both of these rate base offsets are assigned directly to the jurisdiction of their origin.

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