

**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

**In the Matter of the Application of Kansas     )  
City Power & Light Company to Make         ) Docket No. 17-KCPE-201-RTS  
Certain Changes in Its Charges for Electric   )  
Service.   )**

**DIRECT TESTIMONY**

**PREPARED BY**

**ANDRIA N. JACKSON**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**April 6, 2017**

1    **Q. Would you please state your name?**

2    A. My name is Andria N. Jackson.

3

4    **Q. What is your business address?**

5    A. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas,  
6       66604.

7

8    **Q. By whom are you employed and in what capacity?**

9    A. I am employed by the Kansas Corporation Commission (KCC or Commission) as  
10       a Managing Auditor.

11

12   **Q. Would you please describe your educational background and professional**  
13       **experience?**

14   A. I received a Bachelor's of Science in Business Administration with an emphasis  
15       in Finance and Marketing in December 2007 and a Masters of Business  
16       Administration in December of 2010 from Washburn University. I began  
17       employment with the Commission as a Regulatory Auditor in June 2008 and was  
18       promoted to Senior Auditor in July 2013. I was promoted to my current position  
19       in January 2015.

20

21   **Q. Have you ever testified before the Commission?**

22   A. Yes. I have filed testimony before the Commission in several dockets, including  
23       Docket Nos. 09-MKEE-969-RTS, 10-EPDE-314-RTS, 11-MKEE-439-RTS, 11-

1 CNHT-659-KSF, 11-EPDE-856-RTS, 12-WSEE-112-RTS, 12-MKEE-380-RTS,  
2 12-MKEE-491-RTS, 12-KCPE-764-RTS, 13-CRKT-268-KSF, 13-JBNT-437-  
3 KSF, 13-PLTT-678-KSF, 14-KCPE-272-RTS, 14-BHCG-502-RTS, 15-MRGT-  
4 097-AUD, 15-KCPE-116-RTS, 15-TWVT-213-AUD, 16-MDWE-324-TFR, and  
5 16-KGSG-491-RTS.

6

7 **Q. What were your responsibilities in the review of the Kansas City Power &**  
8 **Light Company's (KCP&L or Applicant) abbreviated rate case Application**  
9 **in Docket No. 17-KCPE-201-RTS (17-201 Docket)?**

10 A. My responsibilities as a Managing Auditor were to analyze, audit and review  
11 KCP&L's abbreviated rate case Application and to prepare Staff's revenue  
12 requirement analysis. In addition, I calculated and am sponsoring selected Staff  
13 adjustments to KCP&L's pro forma rate base and income statement. I am also  
14 sponsoring Staff's Schedules. My duties are carried out under the direction of the  
15 Chief of Accounting and Financial Analysis, Justin Grady. In summary, I  
16 recommend the Commission make the following changes to KCP&L's filed  
17 revenue requirement recommendation:

- 18 • Update rate base to capture the effects of decreases to plant in service,  
19 accumulated depreciation reserve, and accumulated deferred income taxes  
20 to February 28, 2017.
- 21 • Update depreciation expense and amortization expense to February 28,  
22 2017.
- 23 • Remove amortization expense for LaCygne obsolete inventory.

- 1           • Update income taxes to capture the effect of Staff's adjustments.

2

3   **Q. Please provide the list of Staff witness(es) and a brief description of the**  
4   **testimony they are sponsoring.**

5   A. In addition to me, one other witness is filing testimony:

6       **Joshua P. Frantz** – Mr. Frantz sponsors Staff's rate design testimony and  
7   testimony related to Staff's customer migration adjustments (IS-1 and IS-2).

8

9   **Q. How is the rest of your testimony organized?**

10   A. The remainder of my testimony is organized as follows:

11       1) **Overview** – I provide an overview, which presents the components of the  
12   abbreviated rate case.

13       2) **Summary of Staff Adjustments** – I discuss Staff's revenue requirement  
14   analysis. I also present a table of Staff's adjustments to the pro forma income  
15   statement and rate base that define the differences between Staff's and  
16   KCP&L's recommended revenue requirement.

17       3) **LaCygne Environmental Project** – I describe the LaCygne Environmental  
18   Project and Staff's audit of the actual costs associated with the project.

19       4) **Staff Schedules** – I describe Staff's accounting schedules detailing the  
20   elements of Staff's proposed revenue requirement.

21       5) **Rate Base** – I discuss and support my adjustments to KCP&L's pro forma  
22   rate base.



1 A. The Commission granted approval of KCP&L's request to file this abbreviated  
2 rate case after its next general rate case in Docket No. 15-GIME-025-MIS (15-  
3 025 Docket).<sup>1</sup> The Commission's Order in Docket No. 15-KCPE-116-RTS (15-  
4 116 Docket) set forth the issues to be addressed in the abbreviated case and also  
5 approved extension of the filing date for the abbreviated rate case from 12 months  
6 to 14 months following that Order.<sup>2</sup>

7  
8 **Q. What were the agreed upon issues set forth by the Commission to be**  
9 **addressed in KCP&L's abbreviated rate case filing?**

10 A. Consistent with the Order in the 15-116 Docket, the Commission granted KCP&L  
11 authority to address the following issues in this abbreviated rate proceeding:

- 12 • True-up LaCygne Environmental Project costs and Wolf Creek capital  
13 additions costs to actual with all affected components of KCP&L's revenue  
14 requirement, including deferred taxes, trued-up consistently. Allowance for  
15 Funds Used During Construction (AFUDC) amounts recorded on the  
16 LaCygne Environmental Project and Wolf Creek Additions will also be trued-  
17 up;
- 18 • True-up LaCygne deferred depreciation total amount, including deferred  
19 taxes, as well as annual amortization amount;
- 20 • Update the amortization of Wolf Creek refueling outage costs included in base  
21 rates to refueling outage 20 actual expenditures; and

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<sup>1</sup> *Order Approving Joint Application*, 15-025 Docket, p. 15 (Sep. 9, 2014).

<sup>2</sup> *Order on KCP&L's Application for Rate Change*, 15-116 Docket, Attachment A, Section I, ¶ 15 (Sep. 10, 2015).

- Termination of the following regulatory asset items previously being amortized in KCP&L's rates:
  - Removal of amortization of pre-existing FAS 87 regulatory asset;
  - Removal of amortization of the regulatory assets associated with rate case expense for all rate cases prior to the 15-116 Docket;
  - Removal of amortization of the regulatory asset associated with the Kansas Merger Transition Costs;
  - Removal of the amortization of the regulatory asset associated with the talent assessment expenses; and
  - Removal of amortization of the regulatory liability of a legal fee reimbursement.

**Q. Are there any issue(s) KCP&L has included in this rate case that was not approved by the Commission as being an issue appropriately included in this abbreviated case?**

A. Yes. KCP&L has included one adjustment in this abbreviated rate case that was not approved by the Commission in the 15-116 Docket. This issue relates to the amortization of certain inventory items that were made obsolete when the LaCygne environmental retrofit went in service. KCP&L previously sought recovery of these same costs in the 15-116 Docket, and that issue was included in the revenue requirement increase agreed to as part of the partial Settlement Agreement approved by the Commission in the 15-116 Docket. Therefore, Staff

1 has removed the impact of this adjustment from KCP&L's revenue requirement in  
2 this case. This is discussed in further detail below.

3

4 **SUMMARY OF STAFF'S PROPOSED ADJUSTMENTS**

5

6 **Q. Please summarize KCP&L's and Staff's positions in this Docket.**

7 A. In its Application, KCP&L requests a revenue decrease of \$2,829,191 from its  
8 currently authorized rate levels. Staff recommends a revenue decrease of  
9 \$4,192,681 from current levels. The table below captures the major differences  
10 between KCP&L's and Staff's revenue requirement analyses.

Description	KCP&L's Application	Staff's Filed Position
Revenue Requirement	(2,829,191)	(4,192,681)
Pro Forma Rate Base	2,104,628,095	2,100,818,381
Operating Income	158,258,797	158,799,649

11

12 **Q. Please provide a summary of the adjustments Staff is proposing in the**  
13 **Docket.**

14 A. The following table presents a summarized list of Staff's adjustments, a brief  
15 description, and the effect of the adjustment on rate base or expense.

Adj. No.	Witness	Description	Amount
RB-1	Andria Jackson	Plant in Service	(9,506,125)
RB-2	Andria Jackson	Accumulated Depreciation	5,665,987
RB-3	Andria Jackson	Accumulated Deferred Income Taxes	30,423
IS-1	Joshua Frantz	Rate Migration Revenue	242,625
IS-2	Joshua Frantz	Migration Regulatory Asset Amortization	93,282
IS-3	Andria Jackson	Depreciation Expense	318,948
IS-4	Andria Jackson	Amortization Expense	142,810
IS-5	Andria Jackson	LaCygne Obsolete Inventory Amortization	82,699
IS-6	Andria Jackson	Income Taxes	(339,513)



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**Q. Are the adjustments presented above stated in terms of KCP&L’s total company operations or its Kansas-jurisdictional operations?**

A. Each of the adjustments presented above are presented in terms of KCP&L’s Kansas-jurisdictional operations. The adjustments are calculated first on KCP&L’s total company operations in order to maintain consistency with KCP&L’s presentation in the Application and the way in which KCP&L records its expenses, plant, etc. (on a total company basis, not separated by jurisdiction). The Kansas-jurisdictional allocation factor is then applied to each adjustment to produce a Kansas-jurisdictional adjustment.

**LACYGNE ENVIRONMENTAL PROJECT**

**Q. Please provide a brief overview of the LaCygne Generation Station.**

A. LaCygne is comprised of two coal-fired electric generating units. Unit 1 is a cyclone coal-fired boiler that was constructed in the early 1970s and was in commercial operation in 1973. Unit 2 is a pulverized coal-fired boiler that was constructed in the mid-1970s and placed in commercial service in 1977. KCP&L owns 50 percent of LaCygne, and Westar Energy, Inc. (Westar), through its Kansas Gas and Electric Company subsidiary, owns the other 50 percent share. KCP&L is the owner-operator of both units.

1   **Q. Please provide an overview of the LaCygne Environmental Project (LaCygne**  
2       **Project or Project).**

3   A. In Docket No. 11-KCPE-581-PRE (11-581 Docket), KCP&L requested the  
4       Commission approve recovery of costs for the LaCygne Project, as upgrades were  
5       necessary for KCP&L to maintain compliance with the rules and standards  
6       established by the Federal Environmental Protection Agency (EPA). In the Order  
7       in the 11-581 Docket, both the LaCygne Project and the related costs estimates  
8       were approved by the Commission.<sup>3</sup> The LaCygne Project, which went in-service  
9       June 1, 2015, includes installation of wet scrubbers, baghouses, and a common  
10      dual-flue chimney for both LaCygne Units 1 and 2, and a selective catalytic  
11      reduction (SCR) system, low-nitrogen oxide (NOx) burners (LNBs), and an over-  
12      fire air (OFA) system for Unit 2.

13

14   **Q. What accounting treatment is used for the LaCygne Project?**

15   A. In the 15-025 Docket, the Commission granted KCP&L authorization to utilize a  
16      Budget Treatment approach for Project costs to be included in rate base in its  
17      upcoming general rate case (the 15-116 Docket) with a deferral mechanism for  
18      the monthly depreciation expense recorded for the LaCygne Project from the date  
19      a specific addition of the Project is placed in service to the date the plant addition  
20      is included in rates. As part of the Budget Treatment approach, a true-up process

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<sup>3</sup> The Commission issued a pre-determination order finding the LaCygne Project to be prudent and approving the costs up to the budget level of \$1.23 billion, approximately \$280 million on a KCP&L Kansas-jurisdictional basis. See *Order Granting KCP&L Petition for Predetermination of Rate-Making Principles and Treatment*, 11-581 Docket, p. 3 (Aug. 19, 2011).

1 to compare actual costs incurred to the budgeted costs used to set rates in the 15-  
2 116 Docket was performed in this abbreviated rate case.

3

4 **Q. Please provide more detail regarding the budget accounting treatment as it**  
5 **relates to this abbreviated rate case.**

6 A. Due to the nature of the Budget Treatment approach, the true-up process in  
7 this abbreviated rate case process ensures rates are cost-based, just and  
8 reasonable. According to the Order in the 15-025 Docket, the abbreviated  
9 case would address the following items:

- 10 a. The true-up of costs for Project and the Wolf Creek Additions from the  
11 budgeted amounts used in the Company's 2015 rate case to the actual  
12 costs determined at the time of the abbreviated rate case;  
13  
14 b. The true-up of the depreciation deferral amounts to actual depreciation  
15 expense recorded by KCP&L on the Project from the in-service date to  
16 the effective date of rates in the 2015 case; and  
17  
18 c. The true-up of any amounts over- or under-collected from the effective  
19 date of rates from the 2015 general rate case to the effective date of  
20 rates of the abbreviated rate case when comparing the return on actual  
21 expenditures and associated depreciation expense of expenditures  
22 placed in service on a monthly basis beginning the first month end  
23 after rates become effective from the 2015 general rate case and  
24 including additions in each subsequent month thereafter to the Budget  
25 Treatment value included in rate base in KCP&L's 2015 general rate  
26 case.<sup>4</sup>  
27

28 **Q. Please describe the audit process Staff followed in tracking actual LaCygne**  
29 **Project costs.**

30 A. Staff's audit of LaCygne costs in this abbreviated case picked up from its audit in  
31 the 15-116 Docket. In the current case, Staff reviewed random samples of Project

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<sup>4</sup> *Order Approving Joint Application*, 15-025 Docket, pp. 8-9 (Sept. 9, 2014).

1 costs for each month starting from January 2015 through February 2017.<sup>5</sup> Staff  
2 also issued and reviewed discovery to analyze large contingency transactions and  
3 substantial change orders. Additionally, at the beginning stages of the audit back  
4 in 2015, Staff performed onsite audits at KCP&L headquarters to review the  
5 internal process of how KCP&L tracks the Project costs and at the LaCygne  
6 construction site to review documents, interview key project personnel, and view  
7 the progress of construction and the newly installed equipment. Since the 15-116  
8 Docket, Staff has continued to review status update reports filed monthly with the  
9 Commission and has performed onsite audits at the LaCygne construction site.

10

11 **Q. Does Staff consider its review of the LaCygne Project costs to be complete?**

12 A. While close to completion, Staff is currently in the process of reviewing a sample  
13 of invoices supporting Project costs for the month of February 2017.<sup>6</sup> If this  
14 review turns up anything unexpected, Staff will update the record in this docket  
15 accordingly.

16

17 **STAFF SCHEDULES**

18

19 **Q. Please summarize how Staff's Schedules are organized.**

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<sup>5</sup> In the 15-116 Docket, Staff's audit included reviewing samples of Project costs for each month starting from August 2011 through December 31, 2014.

<sup>6</sup> The Project cost data for the month of February 2017 became available a week before Staff's filing date in this case. While Staff has performed its data analysis of the costs, there is currently an outstanding data request issued to the Company requesting a sample of supporting invoices to be reviewed. The due date on this data request is April 12, 2017.

1 A. Summary schedules are presented first, with the Schedules showing the derivation  
2 of the recommended adjustments following. The elements comprising the  
3 proposed revenue requirement are summarized on Staff Schedule REV REQ.  
4 Staff's proposed rate base is brought forward from Staff Schedule A-1, Staff  
5 Adjusted and Pro Forma Rate Base. Similarly, Staff's adjusted net operating  
6 income recommendations are brought forward from Staff Schedule B-1, Staff  
7 Adjusted and Pro Forma Operating Income Statement. The Schedules are  
8 organized as follows:

- 9 • REV REQ lists individual components of Staff's pro forma revenue  
10 requirement calculation on a Kansas-jurisdictional basis.
- 11 • A-1 shows Test Year Rate Base, as adjusted by the Company and Staff, on  
12 a total-company and Kansas-jurisdictional basis.
- 13 • A-2 lists Staff's individual adjustments to the Company's pro forma test  
14 year rate base.
- 15 • A-3 contains an explanation of Staff's rate base adjustments.
- 16 • B-1 contains the test year income statement, as adjusted by the Company  
17 and Staff, delineated on a total-company and Kansas-jurisdictional basis.
- 18 • B-2 lists Staff's individual adjustments to the Company's pro forma test  
19 year income statement.
- 20 • B-3 contains an explanation of Staff's adjustments to the income  
21 statement.
- 22 • B-4 shows the calculation of the Company's federal and state income  
23 taxes.

- 1           • B-4-1 shows the calculation of the Company's interest expense.

2

3   **Q. Are Staff's adjustments calculated on a Kansas-jurisdictional basis prior to**  
4   **inclusion in Staff's schedules?**

5   A. Yes. As previously stated, Staff calculated its adjustments on a Kansas-  
6   jurisdictional basis based on jurisdictional allocators.

7

8   **Q. Before beginning your discussion of your adjustments is there anything else**  
9   **you'd like to address regarding Staff's schedules?**

10   A. Yes. The starting point in Staff's schedules prior to the inclusion of its  
11   adjustments reflect a revenue decrease of \$2,813,514 compared to KCP&L's  
12   requested decrease of \$2,829,191. The difference is due to the effect of Staff  
13   calculating interest expense on total pro forma rate base whereas KCP&L  
14   calculated interest expense on rate base prior to reflecting the cash working  
15   capital adjustment in the 15-116 Docket Order schedules. The result was a  
16   \$15,677 increase in revenue requirement in Staff's schedules.

17

18                                   **RATE BASE**

19

20   **Q. Please discuss Staff Adjustment No. 1 to rate base.**

1 A. Staff Adjustment No. 1 (RB-1) decreases rate base by \$9,506,125.<sup>7</sup> This  
2 adjustment revises KCP&L's Adjustment No. RB-20 to update actual plant in  
3 service balances as of February 28, 2017.

4  
5 **Q. How does Staff's adjustment to plant in service differ from KCP&L's**  
6 **adjustment?**

7 A. KCP&L rolled forward the plant balances resulting from the 15-116 Docket  
8 relating to the LaCygne Environmental Project and the Wolf Creek Project to  
9 February 28, 2017, by using the Company's actual LaCygne Project and Wolf  
10 Creek Project plant additions through August 31, 2016, as well as Company  
11 projections for plant additions for September 2016 through February 28, 2017.  
12 Staff's adjustment is the difference between KCP&L's budgeted plant additions  
13 made in its filing and the actual costs incurred as of February 28, 2017.

14  
15 **Q. Please provide a brief description of the Wolf Creek Project plant additions.**

16 A. Additional capital investments have been required at Wolf Creek to meet  
17 government mandates regarding aging infrastructure in order to allow for  
18 continued safe and reliable operations. Three of the major modifications  
19 completed during the last outage include: (1) in-plant essential service water  
20 piping inspection and replacement; (2) containment cooler upgrade; and (3)  
21 essential service water system pressure surge mitigation. Like the LaCygne  
22 Project, the costs of these projects were reflected in rates at budgeted levels as a

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<sup>7</sup> See Exhibit ANJ-1.

1 result of the 15-116 Docket and are being trued-up to actuals in this abbreviated  
2 case.

3

4 **Q. Please continue by discussing Staff Adjustment No. 2 to rate base.**

5 A. Staff Adjustment No. 2 (RB-2) increases rate base by \$5,665,987.<sup>8</sup> This  
6 adjustment revises KCP&L's Adjustment No. RB-30 to include an actual total  
7 accumulated depreciation balance related to the LaCygne and Wolf Creek  
8 Projects as of February 28, 2017.

9

10 **Q. How does Staff's adjustment to accumulated depreciation differ from**  
11 **KCP&L's adjustment?**

12 A. Similar to its adjustment to plant in service, KCP&L rolled forward the reserve  
13 for depreciation balances approved in the 15-116 Docket relating to the LaCygne  
14 Environmental Project and the Wolf Creek Project to February 28, 2017, by using  
15 the Company's actual depreciation reserve for the LaCygne Environmental  
16 Project and Wolf Creek Project through August 31, 2016, as well as Company  
17 projections for depreciation provision for September 2016 through February 2017.  
18 Staff's adjustment is the difference between KCP&L's estimated accumulated  
19 depreciation and the actual accumulated depreciation balance as of February 28,  
20 2017.

21

22 **Q. Please discuss Staff Adjustment No. 3 to rate base.**

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<sup>8</sup> See Exhibit ANJ-2.



1 A. Staff Adjustment No. 3 (RB-3) decreases accumulated deferred income tax  
2 (ADIT) by \$30,423.<sup>9</sup> This adjustment results in an increase to rate base because  
3 positive ADIT balances are an offset, or a reduction, to rate base. This adjustment  
4 reflects the effect on deferred income taxes as a result of actual plant additions  
5 related to the LaCygne and Wolf Creek Projects were lower as of February 28,  
6 2017, than estimated at the time of KCP&L's filing.  
7

8 **Q. Please explain what ADIT represents.**

9 A. Deferred income taxes represent the income tax that is deferred due to timing  
10 differences for deductions and income reported on KCP&L's income tax returns  
11 compared to what is reported for book purposes. The ADIT balance is the  
12 accumulated balance of those income tax timing differences at a point in time, and  
13 represents cost free capital to the utility, thus it is an offset to rate base. Staff's  
14 adjustment reflects the change in deferred income taxes due to the difference  
15 between the estimated and actual plant addition costs as of February 28, 2017.  
16

17 **Q. Why would the change in plant balance impact the ADIT balance?**

18 A. Income tax law allows a company to use accelerated depreciation methods for tax  
19 purposes. This produces a larger depreciation deduction in the early years of an  
20 asset's life once it has been placed in service. This deduction for tax purposes is  
21 larger than the deduction assumed using the straight line depreciation method  
22 used for regulatory purposes. As new equipment is placed in service, a larger  
23 dollar amount of depreciation expense is deducted for tax purposes than is

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<sup>9</sup> See Exhibit ANJ-3.

1 expensed for regulatory purposes. The difference in depreciation expense for the  
2 income tax return and depreciation expense for regulatory purposes causes the  
3 ADIT balance to increase. Therefore, holding everything else constant, placing  
4 the LaCygne and Wolf Creek additions in service caused the ADIT balance to  
5 increase. This accurately represents the fact that KCP&L has the use of some cost  
6 free capital in the form of tax timing differences that it can use to finance  
7 investments.

8

9 **Q. If placing plant additions in service causes ADIT to increase, why is Staff**  
10 **making an adjustment to reduce ADIT?**

11 A. Staff made an adjustment to reduce ADIT because actual plant additions as of  
12 February 28, 2017, were lower than estimated in the Company's filing.

13

14 **INCOME STATEMENT**

15

16 **Q. Please explain Staff Adjustment No. 3 to the income statement.**

17 A. Staff Adjustment No. 3 (IS-3) to the income statement reduces annualized  
18 depreciation expenses by \$318,948.<sup>10</sup> This adjustment revises KCP&L's  
19 Adjustment No. CS-120 to update depreciation expense to reflect the actual  
20 depreciable asset balance associated with the LaCygne and Wolf Creek plant  
21 additions as of February 28, 2017, and incorporates Commission-approved  
22 depreciation rates.

23

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<sup>10</sup> See Exhibit ANJ-4.

1   **Q. Please discuss how Staff's depreciation expense adjustment was calculated.**

2   A. Staff's adjustment was calculated by multiplying its adjusted plant balances as of  
3   February 28, 2017, by its Commission-approved depreciation rates which yields  
4   an updated annualized depreciation expense for each plant account. Staff's  
5   annualized depreciation expense was then compared against the pro forma  
6   annualized depreciation expense amount proposed by KCP&L, with the  
7   difference being Staff's adjustment.

8

9   **Q. Please explain Staff Adjustment No. 4 to the income statement.**

10   A. Staff Adjustment No. 4 (IS-4) to the income statement decreases amortization  
11   expense by \$142,810.<sup>11</sup> The details of Staff's adjustment to amortization expense  
12   are depicted in the following exhibits:

- 13       • **Exhibit ANJ-5(a)** – Updates the budgeted annualized plant amortization  
14       expense for the true-up of the LaCygne Environmental Project plant in-  
15       service for actuals through February 28, 2017. This updates the additional  
16       plant unitizations to an amortization plant account as it relates to the  
17       LaCygne Environmental Project true-up in Adjustment RB-1.
- 18       • **Exhibit ANJ-5(b)** – Updates KCP&L's adjustment to amortize the  
19       budgeted plant regulatory liability for the over/under collected amounts  
20       associated with the budgeted versus actual LaCygne Environmental  
21       Project costs at February 28, 2017. Additionally, Staff changed the

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<sup>11</sup> See Exhibit ANJ-5.

1 calculation of accrued interest to reflect the weighted average cost of  
2 capital (WACC) approved in the 15-116 Docket of 7.4383%.

- 3 • **Exhibit ANJ-5(c)** – Changes the accrued interest portion of KCP&L’s  
4 adjustment to true-up the LaCygne budgeted deferred depreciation  
5 regulatory liability amortization to reflect a WACC of 7.4383%.
- 6 • **Exhibit ANJ-5(d)** – Changes the accrued interest portion of KCP&L’s  
7 adjustment to true-up the Wolf Creek budgeted plant regulatory liability  
8 amortization to reflect a WACC of 7.4383%.

9  
10 **Q. Why are carrying charges being reflected in KCP&L’s adjustments to the**  
11 **LaCygne and Wolf Creek Project true-up amounts?**

12 A. Reflecting carrying charges on over-collected amounts was called for in the 15-  
13 025 Docket because it compensates ratepayers for the loss of their time value of  
14 money in the event of an over-collection. Specifically, the Joint Application in  
15 the 15-025 Docket addresses how the Budget Treatment value and depreciation  
16 deferral true-up amounts would be treated in the event of an over-collection,  
17 stating:

18 "...the total over-collected amount, including annual interest at a rate equal to  
19 the after-tax weighted average cost of capital as determined in the 2015 rate  
20 case on the over-collected amount, will be calculated. The total refund  
21 amount will be applied as an amortization to cost of service over a three-year  
22 period, instead of as a refund on bills, and will be incorporated in rates  
23 effective from the abbreviated rate case."<sup>12</sup>  
24

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<sup>12</sup> *Joint Application of Kansas City Power & Light Company, Westar Energy, Inc., Kansas Gas and Electric Company, Commission Staff and CURB Regarding Timing and Process for Inclusion of LaCygne Environmental Project into Rate Base*, 15-025 Docket, ¶ 19, p. 11 (July 21, 2014).

1 **Q. How does Staff's calculation of accrued interest differ from KCP&L's**  
2 **calculation?**

3 A. KCP&L's adjustments reflect an interest calculation based on 6.3625 %.<sup>13</sup> This  
4 percentage calculates interest by reducing the weighted average cost of debt by  
5 multiplying it by (1-0.3955), or one minus the combined effective tax rate, in  
6 order to reflect tax deductibility of interest expense. This application of after-tax  
7 cost of capital as presented in KCP&L's adjustment is used in corporate finance  
8 applications, but is not appropriate or useful in the rate-setting process.  
9 Accordingly, KCP&L's 6.3625% cannot be found anywhere in the record or  
10 Commission Order in the 15-116 Docket. Staff's adjustment is based on  
11 KCP&L's WACC or, net-of-tax cost of capital prior to being grossed up for  
12 income taxes, as presented in the schedules that support the Commission Order in  
13 the 15-116 Docket. This is consistent with the intent of the 15-025 Docket as  
14 reflected in Staff's testimony in support of the Joint Application.<sup>14</sup> Therefore,  
15 Staff recommends the Commission approve using the WACC of 7.4383% in the  
16 calculation of accrued interest as reflected in Attachment C to the 15-116 Docket  
17 Commission Order.

18  
19 **Q. Please explain Staff Adjustment No. 5 to the income statement.**

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<sup>13</sup>  $2.7200\% \text{ (WACC on long term debt)} \times (1-0.3955) + 0.0235\% \text{ (WACC on preferred stock)} + 4.6948\% \text{ (WACC on common equity)} = 6.3625\%$

<sup>14</sup> *Direct Testimony of Justin T. Grady*, 15-025 Docket, p. 7 (July 30, 2014).

1 A. Staff Adjustment No. 5 (IS-5) to the income statement reduces operating expense  
2 by \$82,699.<sup>15</sup> Staff's adjustment removes KCP&L's proposed amortization of  
3 LaCygne obsolete inventory from the cost of service.

4

5 **Q. What is the LaCygne obsolete inventory?**

6 A. As a result of the LaCygne Project environmental upgrades, certain spare parts  
7 associated with the pre-existing LaCygne generating station were abandoned in  
8 place or removed from service. The Company considers the items to be obsolete  
9 since the parts cannot serve as spares for the new equipment or systems that were  
10 installed.

11

12 **Q. Why does Staff recommend the Commission disallow recovery of the costs**  
13 **associated with the LaCygne inventory that became obsolete as a result of the**  
14 **LaCygne Environmental Project in this case?**

15 A. Staff recommends removing those costs because they were included in the  
16 revenue requirement settlement as part of KCP&L's previous general rate case.  
17 In the 15-116 Docket, KCP&L requested recovery of the LaCygne obsolete  
18 inventory costs in its Application, just as it has in this case. Staff initially  
19 proposed the Commission deny KCP&L's request and explicitly identify the issue  
20 for this abbreviated rate case because the salvage value of the obsolete inventory  
21 had not been determined at that time.<sup>16</sup> However, in rebuttal testimony, KCP&L  
22 witness Darrin Ives testified that KCP&L had received the proceeds from the sale

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<sup>15</sup> See Exhibit ANJ-6.

<sup>16</sup> Direct Testimony of Andria N. Finger, 15-116 Docket, pp. 23-24 (May 11, 2015).

1 of the obsolete equipment and identified the final salvage amount recovered.<sup>17</sup>  
2 Given the final nature of these costs, the LaCygne obsolete inventory issue was  
3 included in the parties' settlement negotiations. As a result of the negotiations,  
4 the parties reached agreement on a number of revenue requirement issues,  
5 including the LaCygne obsolete inventory. As consideration for resolution of  
6 those contested issues, the parties agreed KCP&L should receive a revenue  
7 requirement increase of \$3,793,453 above Staff's filed position in the case.<sup>18</sup> The  
8 Commission later approved the settlement as filed.

9 Additionally, a rate case is considered "abbreviated" because the issues  
10 included are limited in scope to those specified by the Commission in the general  
11 rate case order preceding the filing of an abbreviated rate case. In the 15-116  
12 Docket, the parties specifically identified items that should be considered in this  
13 abbreviated rate case. Because the LaCygne obsolete inventory issue was settled,  
14 it was not explicitly included as an issue to be included in this abbreviated rate  
15 case. While the abbreviated rate case issues do include a true-up of all LaCygne  
16 environmental project costs to *actual* costs, it does not apply to the LaCygne  
17 obsolete inventory. The abbreviated case was for the true-up of budgeted  
18 numbers to *actuals* which does not logically include the obsolete inventory as the  
19 final costs for this issue were known at the time of settlement and were never  
20 included at a budgeted level in KCP&L's rates. Therefore, because these costs  
21 were known and the parties agreed to settle this issue, no inclusion or true-up of  
22 these costs in this abbreviated rate case is necessary or appropriate.

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<sup>17</sup> *Rebuttal Testimony of Darrin R. Ives*, 15-116 Docket, pp. 11-12 (June 1, 2015).

<sup>18</sup> *Joint Motion for Approval of Unanimous Partial Settlement Agreement on Revenue Requirement*, 15-116 Docket, Attachment A, Section B, ¶ 8 (June 17, 2015).

1    **Q. Please explain Staff Adjustment No. 6 to the income statement.**

2    A. Staff Adjustment No. 6 (IS-6) increases the Company's current income tax  
3       expense by \$339,513. This adjustment will change based upon any changes made  
4       by the Commission to Staff's adjustments.

5

6                                   **SUMMARY OF EXHIBITS**

7

8    **Q. Are you sponsoring any exhibits?**

9    A. Yes. The following provides an outline of the exhibits I am sponsoring:

10	Exhibit ANJ-1	Staff Adjustment to Plant in Service
11	Exhibit ANJ-2	Staff Adjustment to Accumulated Depreciation
12	Exhibit ANJ-3	Staff Adjustment to ADIT
13	Exhibit ANJ-4	Staff Adjustment to Depreciation Expense
14	Exhibit ANJ-5	Staff Adjustment to Amortization Expense
15	Exhibit ANJ-5(a)	General Plant Amortization
16	Exhibit ANJ-5(b)	LaCygne Budget Plant Regulatory Liability
17	Exhibit ANJ-5(c)	LaCygne Budget Depreciation Deferral
18	Exhibit ANJ-5(d)	Wolf Creek Budget Plant Regulatory Liability
19	Exhibit ANJ-6	Staff Adjustment to LaCygne Obsolete Inventory
20	Exhibit ANJ-7	KCP&L's Responses to Data Requests

21

22   **Q. Does this conclude your testimony?**

23   A. Yes.



Kansas City Power & Light Company  
Staff Adjustment to Plant in Service  
Rate Base Adjustment No. 1  
Test Year Ended June 30, 2014

Line No.	Description	(A)	(B)	(C)	(D)	(E)
		Projected Plant Balance February 28, 2017	Actual Plant Balance February 28, 2017	Staff Adjustment to Plant in Service (B) - (A)	Kansas Jurisdictional Allocation	Kansas Jurisdictional Amount (C) x (D)
1	<b>1. INTANGIBLE PLANT</b>					
2	(30100) Organization	70,828	70,828	-	45.820%	-
3	(30200) Franchises and Consents	22,505	22,505	-	0.000%	-
4	(30301) Miscellaneous Intangible Plant	1,995,605	1,995,605	-	46.229%	-
5	(30302) Miscellaneous Intangible Plant - 5 yr software	-	-	-	-	-
6	Customer Related	36,695,206	36,695,206	-	47.456%	-
7	Energy Related	12,709,688	12,709,688	-	42.519%	-
8	Demand Related	16,859,569	16,859,569	-	46.229%	-
9	Corporate Software	17,644,013	17,644,013	-	45.861%	-
10	Transmission Related	3,756,566	3,756,566	-	46.229%	-
11	(30303) Miscellaneous Intangible Plant - 10 yr software	-	-	-	-	-
12	Customer Related	66,769,467	66,769,467	-	47.456%	-
13	Energy Related	31,263,341	31,263,341	-	42.519%	-
14	Demand Related	26,755,904	26,755,904	-	46.229%	-
15	Corporate Software	25,976,320	25,976,320	-	45.861%	-
16	(30304) Miscellaneous Intangible Plant - Communications Equip	-	-	-	45.820%	-
17	(30305) Miscellaneous Intangible Plant - WC 5 yr software	27,798,125	27,798,125	-	46.229%	-
18	(30307) Miscellaneous Intangible Steam - Pr-Strc	34,322	34,322	-	46.229%	-
19	(30308) Misc Intang Trans Line (Like 355)	6,744,899	6,744,899	-	46.229%	-
20	(30309) Misc Intg. Trans Ln-MINT Line	54,170	54,170	-	46.229%	-
21	(30310) Misc Intang-Iatan Hwy & Bridge	3,182,718	3,182,718	-	46.229%	-
22	<b>TOTAL Intangible Plant</b>	<b>278,333,246</b>	<b>278,333,246</b>	<b>-</b>		<b>-</b>
23	<b>2. PRODUCTION PLANT</b>					
24	<b>A. Steam Production Plant</b>					
25	(31000) Land and Land Rights	9,644,655	9,644,655	-	46.229%	-
26	(31100) Structures and Improvements	274,572,997	276,781,186	2,208,190	46.229%	1,020,831
27	(31101) Structures and Improvements - Leasehold Imp.	903,314	903,314	-	46.229%	-
28	(31102) Structures and Improvements - H5	8,736,177	8,736,177	-	46.229%	-
29	(31104) Structures and Improvements - IATAN 2	92,294,420	92,294,420	-	46.229%	-
30	(31115) Structures and Improvements - Add Amort 100% KS	-	-	-	100.000%	-
31	(31200) Boiler Plant Equipment	1,670,459,463	1,646,984,595	(23,474,868)	46.229%	(10,852,267)
32	(31201) Boiler Plant Equipment - Unit Train	20,904,498	20,904,498	-	46.229%	-
33	(31202) Boiler Plant Equipment - AQC	2,804,682	2,804,682	-	46.229%	-
34	(31203) Boiler Plant Equipment - H5	220,918,728	220,918,728	-	46.229%	-
35	(31204) Boiler Plant Equipment - Iatan 2	640,253,988	640,253,988	-	46.229%	-
36	(31213) Boiler Plant Equipment - Iat 1- Juris Disallow- 100% KS	(1,249,901)	(1,249,901)	-	100.000%	-
37	(31214) Boiler Plant Equipment - Iat 2- Juris Disallow- 100% KS	(4,477,350)	(4,477,350)	-	100.000%	-
38	(31215) Boiler Plant Equipment - Add Amort 100% KS	-	-	-	100.000%	-
39	(31300) Engines and Engine - Driven Equipment	-	-	-	0.000%	-
40	(31400) Turbogenerator Units	275,919,956	275,919,956	-	46.229%	-
41	(31404) Turbogenerator Units - IATAN 2	225,113,694	225,113,694	-	46.229%	-
42	(31415) Turbogenerator Units - Add Amort 100% KS	-	-	-	100.000%	-
43	(31500) Accessory Electric Equipment	210,347,463	211,117,403	769,940	46.229%	355,938
44	(31501) Accessory Electric Equipment - H5	39,216,281	39,216,281	-	46.229%	-
45	(31502) Accessory Electric Equipment - Computer	14,320	14,320	-	46.229%	-
46	(31504) Accessory Electric Equipment - IATAN 2	57,119,059	57,119,059	-	46.229%	-
47	(31515) Accessory Electric Equipment - Add Amort -100 KS	-	-	-	100.000%	-
48	(31600) Misc. Power Plant Equipment	48,316,135	48,257,898	(58,237)	46.229%	(26,923)
49	(31601) Misc. Power Plant Equipment - H5	2,305,161	2,305,161	-	46.229%	-
50	(31604) Misc. Power Plant Equipment - IATAN 2	3,913,634	3,913,634	-	46.229%	-
51	(31615) Misc. Power Plant Equipment - Add Amort -100% KS	-	-	-	100.000%	-
52	(31700) Asset Retirement Costs for Steam Production	-	-	-	0.000%	-
53	<b>TOTAL Steam Production Plant</b>	<b>3,798,031,374</b>	<b>3,777,476,398</b>	<b>(20,554,976)</b>		<b>(9,502,421)</b>
54	<b>B. Nuclear Production Plant</b>					
55	(32000) Land and Land Rights	3,474,780	3,474,780	-	46.229%	-
56	(32100) Structures and Improvements	411,395,757	411,395,757	-	46.229%	-
57	(32101) Structures and Improvements - MO Gross Up	-	-	-	0.000%	-
58	(32200) Reactor Plant	882,408,501	882,408,501	-	46.229%	-
59	(32201) Reactor Plant - MO Gross Up	-	-	-	0.000%	-
60	(32300) Turbogenerator Units	234,658,080	234,658,080	-	46.229%	-
61	(32301) Turbogenerator Units - MO Gross Up	-	-	-	0.000%	-
62	(32400) Accessory Electric Equipment	138,552,485	138,552,485	-	46.229%	-
63	(32401) Accessory Electric Equipment - MO Gross Up	-	-	-	0.000%	-
64	(32500) Misc. Power Plant Equipment	114,657,878	114,657,878	-	46.229%	-
65	(32501) Misc. Power Plant Equipment - MO Gross Up	-	-	-	0.000%	-

Kansas City Power & Light Company  
Staff Adjustment to Plant in Service  
Rate Base Adjustment No. 1  
Test Year Ended June 30, 2014

Line No.	Description	(A)	(B)	(C)	(D)	(E)
		Projected Plant Balance February 28, 2017	Actual Plant Balance February 28, 2017	Staff Adjustment to Plant in Service (B) - (A)	Kansas Jurisdictional Allocation	Kansas Jurisdictional Amount (C) x (D)
66	(32600) Asset Retirement Costs for Nuclear Production	-	-	-	0.000%	-
67	(32800) Disallowance - MO Gross Up	-	-	-	0.000%	-
68	(32801) MPSC Disallowance - 100%	-	-	-	0.000%	-
69	(32802) MO Disallowance - Not MO Jurisdiction	-	-	-	0.000%	-
70	(32803) KCC Disallowance - 100%	(115,798,395)	(115,798,395)	-	46.229%	-
71	(32804) KS Disallowance - Not KS Jurisdiction	-	-	-	0.000%	-
72	TOTAL Nuclear Production Plant	1,669,349,086	1,669,349,086	-		-
73	D. Other Production Plant					
74	(34000) Land	1,008,931	1,008,931	-	46.229%	-
75	(34001) Land Rights	93,269	93,269	-	46.229%	-
76	(34100) Structures and Improvements	7,835,163	7,835,163	-	46.229%	-
77	(34102) Structures and Improvements Wind	5,023,044	5,023,044	-	46.229%	-
78	(34200) Fuel Holders, Products, and Accessories	11,829,541	11,829,541	-	46.229%	-
79	(34300) Prime Movers	-	-	-	0.000%	-
80	(34400) Generators	290,428,833	290,428,833	-	46.229%	-
81	(34401) Oth Prod -Solar	1,009,191	1,009,191	-	46.229%	-
82	(34402) Wind Generation	257,965,361	257,965,361	-	46.229%	-
83	(34415) Wind Generation -Add Amort -100%KS	-	-	-	100.000%	-
84	(34500) Accessory Electric Equipment	22,834,837	22,834,837	-	46.229%	-
85	(34502) Accessory Electric Equipment Wind	707,218	707,218	-	46.229%	-
86	(34600) Misc. Power Plant Equipment	306,995	306,995	-	46.229%	-
87	(34602) Misc. Power Plant Equipment Wind	111,158	111,158	-	46.229%	-
88	(34700) Asset Retirement Costs for Other Production	-	-	-	0.000%	-
89	TOTAL Other Production Plant	599,153,541	599,153,541	-		-
90	<b>TOTAL Production Plant</b>	<b>6,066,534,001</b>	<b>6,045,979,025</b>	<b>(20,554,976)</b>		<b>(9,502,421)</b>
91	<b>3. TRANSMISSION PLANT</b>					
92	(35000) Land	303,922	303,922	-	46.229%	-
93	(35001) Land Rights	4,790,198	4,790,198	-	46.229%	-
94	(35002) Land Rights - WC	-	-	-	46.229%	-
95	(35200) Structures and Improvements	1,092,536	1,092,536	-	46.229%	-
96	(35201) Structures and Improvements - WC	48,039	48,039	-	46.229%	-
97	(35202) Structures and Improvements - WC - MO Gross Up	-	-	-	0.000%	-
98	(35300) Station Equipment	30,474,000	30,462,765	(11,235)	46.229%	(5,194)
99	(35301) Station Equipment - WC	2,270,054	2,270,054	-	46.229%	-
100	(35302) Station Equipment - WC - MO Gross Up	-	-	-	0.000%	-
101	(35303) Station Equipment - Communication	1,542,906	1,542,906	-	46.229%	-
102	(35315) Station Equipment - Transm Plt -Add Amort -100% KS	-	-	-	100.000%	-
103	(35400) Towers and Fixtures	822,378	822,378	-	46.229%	-
104	(35500) Poles and Fixtures	23,556,805	23,556,805	-	46.229%	-
105	(35501) Poles and Fixtures - WC	11,173	11,173	-	46.229%	-
106	(35502) Poles and Fixtures - WC - MO Gross Up	-	-	-	0.000%	-
107	(35600) Overhead Conductors and Devices	20,226,756	20,226,756	-	46.229%	-
108	(35601) Overhead Conductors and Devices - WC	7,560	7,560	-	46.229%	-
109	(35602) Overhead Conductors and Devices - WC - MO Gross Up	-	-	-	0.000%	-
110	(35700) Underground Conduit	699,819	699,819	-	46.229%	-
111	(35800) Underground Conductors and Devices	598,403	598,403	-	46.229%	-
112	(35900) Roads and Trails	-	-	-	0.000%	-
113	(359.1) Asset Retirement Costs for Transmission Plant	-	-	-	0.000%	-
114	<b>TOTAL Transmission Plant</b>	<b>86,444,549</b>	<b>86,433,314</b>	<b>(11,235)</b>		<b>(5,194)</b>
115	<b>4. DISTRIBUTION PLANT</b>					
116	(36000) Land	9,297,117	9,297,117	-	49.450%	-
117	(36001) Land Rights	16,589,694	16,589,694	-	41.669%	-
118	(36100) Structures and Improvements	12,613,830	12,613,830	-	50.624%	-
119	(36200) Station Equipment	205,651,769	205,651,769	-	40.054%	-
120	(36203) Station Equipment - Communication	4,111,289	4,111,289	-	45.079%	-
121	(36300) Storage Battery Equipment	2,502,752	2,502,752	-	0.000%	-
122	(36400) Poles, Towers, and Fixtures	326,411,811	326,411,811	-	43.311%	-
123	(36500) Overhead Conductors and Devices	239,859,520	239,859,520	-	44.770%	-
124	(36600) Underground Conduit	258,712,568	258,712,568	-	42.038%	-
125	(36700) Underground Conductors and Devices	471,148,343	471,148,343	-	47.368%	-
126	(36800) Line Transformers	281,845,800	281,845,800	-	42.426%	-
127	(36900) Services	125,373,986	125,373,986	-	48.526%	-
128	(37000) Meters	47,714,797	47,714,797	-	46.111%	-
129	(37001) Distribution AMI Meters -Electric	53,040,233	53,040,233	-	50.220%	-

Kansas City Power & Light Company  
Staff Adjustment to Plant in Service  
Rate Base Adjustment No. 1  
Test Year Ended June 30, 2014

Line No.	Description	(A)	(B)	(C)	(D)	(E)
		Projected Plant Balance February 28, 2017	Actual Plant Balance February 28, 2017	Staff Adjustment to Plant in Service (B) - (A)	Kansas Jurisdictional Allocation	Kansas Jurisdictional Amount (C) x (D)
130	(37100) Installations on Customer Premises	14,109,377	14,109,377	-	25.162%	-
131	(37200) Leased Property on Customer Premises	-	-	-	0.000%	-
132	(37300) Street Lighting and Signal Systems	35,407,787	35,407,787	-	65.511%	-
133	(37400) Asset Retirement Costs for Distribution Plant	-	-	-	0.000%	-
134	<b>TOTAL Distribution Plant</b>	<b>2,104,390,673</b>	<b>2,104,390,673</b>	<b>-</b>		<b>-</b>
135	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>					
136	(38200) Computer Hardware-RTO	-	-	-	0.000%	-
137	(38303) Software-RTO-5yr	-	-	-	0.000%	-
138	<b>TOTAL Regional Trans and Mrkt Opr Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
139	<b>6. GENERAL PLANT</b>					
140	(38900) Land and Land Rights	2,802,505	2,802,505	-	45.820%	-
141	(39000) Structures and Improvements	86,498,062	86,498,062	-	45.820%	-
142	(39001) Structures and Improvements - Leasehold Imp. (Bonfil)	-	-	-	0.000%	-
143	(39002) Structures and Improvements - Leasehold Imp. (1201 Walnut)	-	-	-	0.000%	-
144	(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)	6,343,114	6,343,114	-	45.820%	-
145	(39004) Structures and Improvements - Leasehold Imp. (Marshall)	-	-	-	45.820%	-
146	(39005) Structures and Improvements - Leasehold Imp (1 KC Place)	28,425,066	28,425,066	-	45.820%	-
147	(39100) Office Furniture and Equipment	9,482,413	9,482,413	-	45.820%	-
148	(39101) Office Furniture and Equipment - WC	7,676,816	7,676,816	-	45.820%	-
149	(39102) Office Furniture and Equipment - Computer	28,311,941	28,311,941	-	45.820%	-
150	(39110) Office Furniture and Equip Gen-Unrecover Res-100% KS	-	-	-	100.000%	-
151	(39111) Office Furniture and Equip-WC-Unrecover Res -100% KS	-	-	-	100.000%	-
152	(39112) Office Furn. & Equip -Computer -Unrecover Res-100% KS	-	-	-	100.000%	-
153	(39200) Transportation Equipment - Autos	881,426	881,426	-	45.820%	-
154	(39201) Transportation Equipment - Light Trucks	10,054,262	10,054,262	-	45.820%	-
155	(39202) Transportation Equipment - Heavy Trucks	37,339,948	37,339,948	-	45.820%	-
156	(39203) Transportation Equipment - Tractors	573,073	573,073	-	45.820%	-
157	(39204) Transportation Equipment - Trailers	1,888,300	1,888,300	-	45.820%	-
158	(39300) Stores Equipment	770,262	770,262	-	45.820%	-
159	(39310) Stores Equipment -Gen -Unrecovered Res-100%KS	-	-	-	100.000%	-
160	(39400) Tools, Shop, and Garage Equipment	5,321,402	5,321,402	-	45.820%	-
161	(39410) Tools, Shop & Garage Equip-Gen Unrecover Res-100%KS	-	-	-	100.000%	-
162	(39500) Laboratory Equipment	7,128,651	7,128,651	-	45.820%	-
163	(39510) Laboratory Equip -Gen Unrecover Res-100% KS	-	-	-	100.000%	-
164	(39600) Power Operated Equipment	25,077,135	25,077,135	-	45.820%	-
165	(39700) Communication Equipment	114,023,852	114,027,103	3,251	45.820%	1,490
166	(39701) Communication Equipment - WC	140,692	140,692	-	45.820%	-
167	(39702) Communication Equipment - WC - MO Gross Up	-	-	-	0.000%	-
168	(39710) Communication Equip. -Gen Unrecover Res -100%KS	-	-	-	100.000%	-
169	(39800) Miscellaneous Equipment	1,209,542	1,209,542	-	45.820%	-
170	(39810) Miscellaneous Equip -Gen Unrecover Res - 100% KS	-	-	-	100.000%	-
171	<b>SUBTOTAL</b>	<b>373,948,462</b>	<b>373,951,713</b>	<b>3,251</b>		<b>1,490</b>
172	(39900) Other Tangible Property	-	-	-	0.000%	-
173	(399.1) Asset Retirement Costs for General Plant	-	-	-	0.000%	-
174	<b>TOTAL General Plant</b>	<b>373,948,462</b>	<b>373,951,713</b>	<b>3,251</b>		<b>1,490</b>
175	<b>TOTAL Electric Plant In Service</b>	<b>8,909,650,930</b>	<b>8,889,087,971</b>	<b>(20,562,959)</b>		<b>(9,506,125)</b>
176	<b>Staff Adjustment to Plant in Service</b>					<b>(9,506,125)</b>

Sources: KCP&L Pro Forma Adjustment No. RB-20 Workpaper  
Response to Data Request No. KCC-37

Kansas City Power & Light Company  
Staff Adjustment to Accumulated Depreciation  
Rate Base Adjustment No. 2  
Test Year Ended June 30, 2014

Line No.	Description	(A) Projected Accumulated Depreciation February 28, 2017	(B) Actual Accumulated Depreciation February 28, 2017	(C) Staff Adjustment to Accumulated Depreciation (B) - (A)	(D) Kansas Jurisdictional Allocation	(E) Kansas Jurisdictional Amount (C) x (D)
1	<b>1. INTANGIBLE PLANT</b>					
2	(30100) Organization	-	-	-	45.820%	-
3	(30200) Franchises and Consents	-	-	-	0.000%	-
4	(30301) Miscellaneous Intangible Plant (Like 353)	522,857	522,857	-	46.229%	-
5	(30302) Miscellaneous Intangible Plant - 5 yr software					-
6	Customer Related	29,998,107	29,998,107	-	47.456%	-
7	Energy Related	9,057,253	9,057,253	-	42.519%	-
8	Demand Related	14,077,535	14,077,535	-	46.229%	-
9	Corporate	12,269,305	12,269,305	-	45.861%	-
10	Transmission Related	3,756,567	3,756,567	-	46.229%	-
11	(30303) Miscellaneous Intangible Plant - 10 yr software					-
12	Customer Related	41,950,494	41,950,494	-	47.456%	-
13	Energy Related	19,921,322	19,921,322	-	42.519%	-
14	Demand Related	5,320,951	5,320,951	-	46.229%	-
15	Corporate	4,350,072	4,350,072	-	45.861%	-
16	Transmission Related					-
17	(30304) Miscellaneous Intangible Plant - Communications Equip	-	-	-	45.820%	-
18	(30305) Miscellaneous Intangible Plant - WC 5 yr software	15,797,522	15,797,522	-	46.229%	-
19	(30307) Miscellaneous Intangible Steam - Pr-Strc (Like 312)	8,172	8,172	-	46.229%	-
20	(30308) Misc Intan -Trans Line (like 355)	513,331	513,331	-	46.229%	-
21	(30309) Misc Intan -MINT Line	6,900	6,900	-		-
22	(30310) Miscellaneous Intangible Steam -Iatan Hwy & Bridge	225,863	225,863	-	46.229%	-
23	<b>TOTAL Intangible Plant</b>	<b>157,776,251</b>	<b>157,776,251</b>	<b>-</b>		<b>-</b>
24	<b>2. PRODUCTION PLANT</b>					
25	<b>A. Steam Production Plant</b>					
26	(31000) Land and Land Rights	-	-	-	46.229%	-
27	(31100) Structures and Improvements	64,583,885	64,399,197	(184,688)	46.229%	(85,380)
28	(31101) Structures and Improvements - Leasehold Imp.	463,633	463,633	-	46.229%	-
29	(31102) Structures and Improvements -H5	7,922,541	7,922,541	-	46.229%	-
30	(31104) Structures and Improvements - Iatan 2	8,254,291	8,254,291	-	46.229%	-
31	(31115) Structures and Impr - Addl Amort -100% KS	5,931,817	5,931,817	-	100.000%	-
32	(31200) Boiler Plant Equipment	465,112,573	453,082,968	(12,029,605)	46.229%	(5,561,202)
33	(31201) Boiler Plant Equipment - Unit Train	7,856,280	7,856,280	-	46.229%	-
34	(31202) Boiler Plant Equipment - AQC	59,505,083	59,505,083	-	46.229%	-
35	(31203) Boiler Plant Equipment - H5	197,568,466	197,568,466	-	46.229%	-
36	(31204) Boiler Plant Equipment -Iatan 2	70,230,999	70,230,999	-	46.229%	-
37	(31213) Boiler Plant Equipment -Iat 1 -Juris Disallow -100% KS	(102,346)	(102,346)	-	100.000%	-
38	(31214) Boiler Plant Equipment -Iat 2 -Juris Disallow -100% KS	(409,304)	(409,304)	-	100.000%	-
39	(31215) Boiler Plant Equipment - Add Amort -100% KS	47,084,753	47,084,753	-	100.000%	-
40	(31400) Turbogenerator Units	107,178,046	107,178,046	-	46.229%	-
41	(31404) Turbogenerator Units -Iatan 2	14,905,318	14,905,318	-	46.229%	-
42	(31415) Turbogenerator Units -Add Amort -100% KS	8,798,405	8,798,405	-	100.000%	-
43	(31500) Accessory Electric Equipment	53,402,326	53,405,782	3,456	46.229%	1,598
44	(31501) Accessory Electric Equipment - H5	34,738,058	34,738,058	-	46.229%	-
45	(31502) Accessory Electric Equipment - Computer	3,715	3,715	-	46.229%	-
46	(31504) Accessory Electric Equipment -Iatan 2	4,418,637	4,418,637	-	46.229%	-
47	(31515) Accessory Electric Equipment -Add Amort -100%KS	3,151,783	3,151,783	-	100.000%	-
48	(31600) Misc. Power Plant Equipment	19,164,329	19,162,583	(1,746)	46.229%	(807)
49	(31601) Misc. Power Plant Equipment - H5	2,071,487	2,071,487	-	46.229%	-
50	(31604) Misc. Power Plant Equipment -Iatan 2	309,821	309,821	-	46.229%	-
51	(31615) Misc. Power Plant Equip -Add Amort -100%KS	875,350	875,350	-	100.000%	-
52	(31700) Asset Retirement Costs for Steam Production	-	-	-	0.000%	-
53	<b>TOTAL Steam Production Plant</b>	<b>1,183,019,946</b>	<b>1,170,807,363</b>	<b>(12,212,583)</b>		<b>(5,645,792)</b>
54	<b>B. Nuclear Production Plant</b>					
55	(32000) Land and Land Rights	-	-	-	46.229%	-
56	(32100) Structures and Improvements	252,497,471	252,497,471	-	46.229%	-
57	(32101) Structures and Improvements - MO Gross Up	-	-	-	0.000%	-
58	(32200) Reactor Plant	395,298,113	395,298,130	17	46.229%	8
59	(32201) Reactor Plant - MO Gross Up	-	-	-	0.000%	-
60	(32300) Turbogenerator Units	82,989,499	82,989,499	-	46.229%	-
61	(32301) Turbogenerator Units - MO Gross Up	-	-	-	0.000%	-
62	(32400) Accessory Electric Equipment	68,178,881	68,178,796	(85)	46.229%	(39)
63	(32401) Accessory Electric Equipment - MO Gross Up	-	-	-	0.000%	-
64	(32500) Misc. Power Plant Equipment	28,346,681	28,346,681	-	46.229%	-
65	(32501) Misc. Power Plant Equipment - MO Gross Up	-	-	-	0.000%	-

Kansas City Power & Light Company  
Staff Adjustment to Accumulated Depreciation  
Rate Base Adjustment No. 2  
Test Year Ended June 30, 2014

Line No.	Description	(A) Projected Accumulated Depreciation February 28, 2017	(B) Actual Accumulated Depreciation February 28, 2017	(C) Staff Adjustment to Accumulated Depreciation (B) - (A)	(D) Kansas Jurisdictional Allocation	(E) Kansas Jurisdictional Amount (C) x (D)
66	(32800) Disallowance - MO Gross Up	-	-	-	0.000%	-
67	(32801) MPSC Disallowance - 100%	-	-	-	0.000%	-
68	(32802) MO Disallowance - Not MO Jurisdiction	-	-	-	0.000%	-
69	(32803) KCC Disallowance - 100%	(63,553,673)	(63,553,673)	-	46.229%	-
70	(32804) KS Disallowance - Not KS Jurisdiction	-	-	-	0.000%	-
71	(32805) KS Disallowance	(11,891,311)	(11,891,311)	-	46.229%	-
72	TOTAL Nuclear Production Plant	751,865,661	751,865,593	(68)		(31)
73	D. Other Production Plant					
74	(34000) Land	-	-	-	46.229%	-
75	(34001) Land Rights	566	566	-	46.229%	-
76	(34100) Structures and Improvements	1,650,659	1,650,659	-	46.229%	-
77	(34102) Structures and Improvements Wind	1,722,237	1,722,237	-	46.229%	-
78	(34200) Fuel Holders, Products, and Accessories	5,008,509	5,008,509	-	46.229%	-
79	(34300) Prime Movers	-	-	-	0.000%	-
80	(34400) Generators	123,967,657	123,967,657	-	46.229%	-
81	(34401) Solar Generators	88,152	88,152	-	46.229%	-
82	(34402) Wind Generation	82,084,165	82,084,165	-	46.229%	-
83	(34415) Wind Generation -Add Amort -100% KS	5,740,000	5,740,000	-	100.000%	-
84	(34500) Accessory Electric Equipment	12,517,998	12,517,998	-	46.229%	-
85	(34502) Accessory Electric Equipment Wind	97,828	97,828	-	46.229%	-
86	(34600) Misc. Power Plant Equipment	7,859	7,859	-	46.229%	-
87	(34602) Misc. Power Plant Equipment Wind	1,408	1,408	-	46.229%	-
88	(34700) Asset Retirement Costs for Other Production	-	-	-	0.000%	-
89	TOTAL Other Production Plant	232,887,038	232,887,038	-		-
90	Production - Salvage & Removal Retirements not classified	(35,838,467)	(35,838,467)	-	46.229%	-
91	<b>TOTAL Other Production Plant</b>	<b>2,131,934,178</b>	<b>2,119,721,527</b>	<b>(12,212,651)</b>		<b>(5,645,823)</b>
92	<b>3. TRANSMISSION PLANT</b>					
93	(35000) Land	-	-	-	46.229%	-
94	(35001) Land Rights	225,578	225,578	-	46.229%	-
95	(35002) Land Rights - WC	-	-	-	46.229%	-
96	(35200) Structures and Improvements	409,295	409,295	-	46.229%	-
97	(35201) Structures and Improvements - WC	23,881	23,881	-	46.229%	-
98	(35202) Structures and Improvements - WC - MO Gross Up	-	-	-	0.000%	-
99	(35300) Station Equipment	10,483,569	10,439,926	(43,643)	46.229%	(20,176)
100	(35301) Station Equipment - WC	1,154,714	1,154,714	-	46.229%	-
101	(35302) Station Equipment - WC - MO Gross Up	-	-	-	0.000%	-
102	(35303) Station Equipment - Communication	1,684,505	1,684,505	-	46.229%	-
103	(35315) Station Equipment -Add Amort -100%KS	28,260	28,260	-	100.000%	-
104	(35400) Towers and Fixtures	738,469	738,469	-	46.229%	-
105	(35500) Poles and Fixtures	11,947,625	11,947,625	-	46.229%	-
106	(35501) Poles and Fixtures - WC	11,231	11,231	-	46.229%	-
107	(35502) Poles and Fixtures - WC - MO Gross Up	-	-	-	0.000%	-
108	(35600) Overhead Conductors and Devices	9,344,406	9,344,406	-	46.229%	-
109	(35601) Overhead Conductors and Devices - WC	5,058	5,058	-	46.229%	-
110	(35602) Overhead Conductors and Devices - WC - MO Gross Up	-	-	-	0.000%	-
111	(35700) Underground Conduit	422,097	422,097	-	46.229%	-
112	(35800) Underground Conductors and Devices	364,184	364,184	-	46.229%	-
113	(35900) Roads and Trails	-	-	-	0.000%	-
114	(359.1) Asset Retirement Costs for Transmission Plant	-	-	-	0.000%	-
115	Transmission-Salvage & Removal : Retirements not classified	386,410	386,410	-	46.229%	-
116	<b>TOTAL Transmission Plant</b>	<b>37,229,282</b>	<b>37,185,639</b>	<b>(43,643)</b>		<b>(20,176)</b>
117	<b>4. DISTRIBUTION PLANT</b>					
118	(36000) Land	-	-	-	49.450%	-
119	(36001) Land Rights	266,549	266,549	-	41.669%	-
120	(36100) Structures and Improvements	5,533,767	5,533,767	-	50.624%	-
121	(36200) Station Equipment	78,967,180	78,967,180	-	40.054%	-
122	(36203) Station Equipment - Communication	5,527,188	5,527,188	-	45.079%	-
123	(36300) Storage Battery Equipment	-	-	-	0.000%	-
124	(36400) Poles, Towers, and Fixtures	155,390,625	155,390,625	-	43.311%	-
125	(36500) Overhead Conductors and Devices	87,790,278	87,790,278	-	44.770%	-
126	(36600) Underground Conduit	55,689,314	55,689,314	-	42.038%	-
127	(36700) Underground Conductors and Devices	151,566,720	151,566,720	-	47.368%	-
128	(36800) Line Transformers	143,313,862	143,313,862	-	42.426%	-
129	(36900) Services	62,772,422	62,772,422	-	48.526%	-

Kansas City Power & Light Company  
Staff Adjustment to Accumulated Depreciation  
Rate Base Adjustment No. 2  
Test Year Ended June 30, 2014

Line No.	Description	(A) Projected Accumulated Depreciation February 28, 2017	(B) Actual Accumulated Depreciation February 28, 2017	(C) Staff Adjustment to Accumulated Depreciation (B) - (A)	(D) Kansas Jurisdictional Allocation	(E) Kansas Jurisdictional Amount (C) x (D)
130	(37000) Meters	29,398,231	29,398,231	-	46.111%	-
131	(37001) Distribution AMI Meters -Electric	694,094	694,094	-	50.220%	-
132	(37100) Installations on Customer Premises	14,737,699	14,737,699	-	25.162%	-
133	(37200) Leased Property on Customer Premises	-	-	-	0.000%	-
134	(37300) Street Lighting and Signal Systems	12,552,327	12,552,327	-	65.511%	-
135	(37400) Asset Retirement Costs for Distribution Plant	-	-	-	0.000%	-
136	Distribution-Salvage and removal: Retirements not classified	(2,582,032)	(2,582,032)	-	44.702%	-
137	<b>TOTAL Distribution Plant</b>	<b>801,618,224</b>	<b>801,618,224</b>	<b>-</b>		<b>-</b>
138	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>					
139	(38200) Computer Hardware-RTO	-	-	-	0.000%	-
140	(38303) Software-RTO-5yr	-	-	-	0.000%	-
141	<b>TOTAL Reg. Trans and Mrkt Opr Plt</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
142	<b>6. GENERAL PLANT</b>					
143	(38900) Land and Land Rights			-	45.820%	-
144	(39000) Structures and Improvements	20,226,051	20,226,051	-	45.820%	-
145	(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)	1,963,151	1,963,151	-	45.820%	-
146	(39004) Structures and Improvements - Leasehold Imp. (Marshall)	-	-	-	45.820%	-
147	(39005) Structures and Improvements - Leasehold Imp. (One KC Place)	6,474,340	6,474,340	-	45.820%	-
148	(39100) Office Furniture and Equipment	966,530	966,530	-	45.820%	-
149	(39110) Office Furniture and Equipment	(1,039,604)	(1,039,604)	-	100.000%	-
150	(39101) Office Furniture and Equipment - WC	2,119,087	2,119,087	-	45.820%	-
151	(39111) Office Furniture and Equipment	(98,669)	(98,669)	-	100.000%	-
152	(39102) Office Furniture and Equipment - Computer	6,759,882	6,759,882	-	45.820%	-
153	(39112) Office Furniture and Equipment	(19,700)	(19,700)	-	100.000%	-
154	(39200) Transportation Equipment - Autos	521,467	521,467	-	45.820%	-
155	(39201) Transportation Equipment - Light Trucks	3,183,540	3,183,540	-	45.820%	-
156	(39202) Transportation Equipment - Heavy Trucks	10,445,351	10,445,351	-	45.820%	-
157	(39203) Transportation Equipment - Tractors	423,710	423,710	-	45.820%	-
158	(39204) Transportation Equipment - Trailers	1,095,053	1,095,053	-	45.820%	-
159	(39300) Stores Equipment	376,245	376,245	-	45.820%	-
160	(39310) Stores Equipment	12,263	12,263	-	100.000%	-
161	(39400) Tools, Shop, and Garage Equipment	2,450,592	2,450,592	-	45.820%	-
162	(39410) Tools, Shop, and Garage Equipment	(7,320)	(7,320)	-	100.000%	-
163	(39500) Laboratory Equipment	3,400,130	3,400,130	-	45.820%	-
164	(39510) Laboratory Equipment	(250,161)	(250,161)	-	100.000%	-
165	(39600) Power Operated Equipment	9,155,143	9,155,143	-	45.820%	-
166	(39700) Communication Equipment	53,797,123	53,797,149	26	45.820%	12
167	(39710) Communication Equipment	(7,920,439)	(7,920,439)	-	100.000%	-
168	(39701) Communication Equipment - WC	120,471	120,471	-	45.820%	-
169	(39702) Communication Equipment - WC - MO Gross Up	-	-	-	0.000%	-
170	(39800) Miscellaneous Equipment	270,541	270,541	-	45.820%	-
171	(39810) Miscellaneous Equipment	15,288	15,288	-	100.000%	-
172	Gen Plant-Slvg & removal/retirements not classified	(385,333)	(385,333)	-	45.820%	-
173	<b>TOTAL General Plant</b>	<b>114,054,732</b>	<b>114,054,758</b>	<b>26</b>		<b>12</b>
174	<b>TOTAL Accumulated Depreciation</b>	<b>3,242,612,667</b>	<b>3,230,356,399</b>	<b>(12,256,268)</b>		<b>(5,665,987)</b>
175	<b>Staff Adjustment to Accumulated Depreciation</b>					<b>(5,665,987)</b>

Sources: KCP&L Pro Forma Adjustment No. RB-30 Workpaper  
Response to Data Request No. KCC-38

\*\*\*REDACTED\*\*\*

Kansas City Power & Light Company  
Staff Adjustment to Accumulated Deferred Income Taxes  
Rate Base Adjustment No. 3  
Test Year Ended June 30, 2014

\*\*\*REDACTED\*\*\*

Line No.	Account	Description	(A) Company Adjusted Balance	(B) Staff Adjustment (C) - (A)	(C) Staff Adjusted Balance	(D) Staff ADIT Adjustment	(E) Kansas Jurisdictional Allocator	(F) Kansas Jurisdictional Amount (D) x (E)
1	190	Accumulated Deferred Income Tax						
2		Misc w/Total Plant Allocator					45.8201%	
3		NOL w/Total Plant Allocator					45.8201%	
4		Vacation & Other 190 Def w/Salaries & Wages Alloc					45.8610%	
5		Advertising w/100% MO Allocator					0.0000%	
6		Nuclear Fuel w/EI Allocator					42.5186%	
7		<b>Total Account 190</b>						
8	282	Deferred Income Tax - Liberalized Depreciation						
9		Method/Life Depreciation - Non Wolf Creek					46.2293%	
10		Method/Life Depreciation - Wolf Creek (60 yrs)					46.2293%	
11		Nuclear Fuel					42.5186%	
12		Other DIT Adj for Post March 2015 Method/Life					46.2293%	
13		Total Liberalized Depreciation						
14		Accumulated Deferred Income Tax on Basis Differences						
15		Gross AFUDC - Wolf Creek Construction					0.0000%	
16		AFUDC Debt/Cap Int-W/O Fuel & Wolf Creek Construct					46.2293%	
17		AFUDC Debt - Nuclear fuel					42.5186%	
18		Construction in Aid of Construction					46.2293%	
19		Repair Allowance					46.2293%	
20		Repair Expense - Wolf Creek					46.2293%	
21		Repair Expense - Production					46.2293%	
22		Pensions Capitalized - Assigned					100.0000%	
23		Payroll Tax - Assigned					100.0000%	
24		Prop Tax Capitalized - Allocated					46.2293%	
25		Prop Tax Capitalized - 100% MO					0.0000%	
26		Health & Welfare Capitalized - Allocated					46.2293%	
27		Other Basis Differences					46.2293%	
28		<b>Total Account 282</b>						
29	283	Miscellaneous Deferred Income Tax						
30		Prior Yrs Depr Adj & Other 283 w/Total Plant Alloc					46.2293%	
31		Refueling Outage & Other 283 w/EI Allocator					42.5186%	
32		Postretirement Benefits & Other 283 w/Salaries & Wages Alloc					45.8610%	
33		Customer Demand Prog & Other 283 w/100% MO Alloc					0.0000%	
34		Customer Demand Prog & Other 283 w/100% KS Alloc					100.0000%	
35		<b>Total Account 283</b>						
36		Less: Charging Stations - Per Settlement					44.7025%	
37		<b>Total Accumulated Deferred Taxes</b>						
38		<b>Staff Adjustment to Accumulated Deferred Income Taxes</b>						<u>(30,423)</u>

Sources: KCP&L Pro Forma Adjustment No. RB-125 Workpaper  
Response to Data Request No. KCC-39

Kansas City Power & Light Company  
Staff Adjustment to Depreciation Expense  
Income Statement Adjustment No. 3  
Test Year Ended June 30, 2014

Line No.	Account No.	Plant Account Description	(A) Projected Plant Balances February 28, 2017	(B) Depr Rate	(C) Projected Depreciation Expense	(D) Actual Plant Balances February 28, 2017	(E) Depr Rate	(F) Actual Depreciation Expense	(G) Staff Adjustment to Depreciation Expense (F) - (C)	(H) Kansas Jurisdictional Allocation	(I) Kansas Jurisdictional Amount
1		<b>INTANGIBLE PLANT</b>									
2	30100	Organization	70,828	0.00%	-	70,828	0.00%	-	-	45.820%	-
3	30200	Franchises and Consents	22,505	0.00%	-	22,505	0.00%	-	-	0.000%	-
4	30301	Miscellaneous Intangibles (Like 353)	1,995,605	0.00%	-	1,995,605	0.00%	-	-	46.229%	-
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek						-	-	-	-
6	30302	Customer Related	36,695,206	0.00%	-	36,695,206	0.00%	-	-	47.456%	-
7	30302	Energy Related	12,709,688	0.00%	-	12,709,688	0.00%	-	-	42.519%	-
8	30302	Demand Related	16,859,569	0.00%	-	16,859,569	0.00%	-	-	46.229%	-
9	30302	Corporate Software	17,644,013	0.00%	-	17,644,013	0.00%	-	-	45.861%	-
10	30302	Transmission Related	3,756,566	0.00%	-	3,756,566	0.00%	-	-	46.229%	-
11	30304	Misc Intang Plt - Communications Equip (Like 397)	-	0.00%	-	-	0.00%	-	-	45.820%	-
12		Misc Intangible Plt - 10 yr Software						-	-	-	-
13	30303	Customer Related	66,769,467	0.00%	-	66,769,467	0.00%	-	-	47.456%	-
14	30303	Energy Related	31,263,341	0.00%	-	31,263,341	0.00%	-	-	42.519%	-
15	30303	Demand Related	26,755,904	0.00%	-	26,755,904	0.00%	-	-	46.229%	-
16	30303	Corporate Software	25,976,320	0.00%	-	25,976,320	0.00%	-	-	45.861%	-
17	30305	Misc Intang Plt - WC 5yr Software	27,798,125	0.00%	-	27,798,125	0.00%	-	-	46.229%	-
18	30307	Misc Intg Plt-Srct (Like 312)	34,322	0.00%	-	34,322	0.00%	-	-	46.229%	-
19	30308	Misc Intang Trans Line (Like 355)	6,744,899	0.00%	-	6,744,899	0.00%	-	-	46.229%	-
20	30309	Misc Intang Trans Ln MINT Line	54,170	0.00%	-	54,170	0.00%	-	-	46.229%	-
21	30310	Misc Intang-Iatan Hwy & Bridge	3,182,718	0.00%	-	3,182,718	0.00%	-	-	46.229%	-
22		<b>TOTAL PLANT INTANGIBLE</b>	<b>278,333,246</b>		<b>-</b>	<b>278,333,246</b>		<b>-</b>	<b>-</b>		<b>-</b>
23		<b>PRODUCTION PLANT</b>									
24		<b>STEAM PRODUCTION</b>									
25	31000	Sm Pr-Land	9,644,655	0.00%	-	9,644,655	0.00%	-	-	46.229%	-
26	31100	Stm Pr-Structures-Elec	274,572,997	1.78%	4,887,399	276,781,186	1.78%	4,926,705	39,306	46.229%	18,171
27	31101	Stm Pr-Struc-Lshd Impr-P&M	903,314	0.00%	-	903,314	0.00%	-	-	46.229%	-
28	31102	Stm Pr-Struc-H5 Rebuild	8,736,177	0.49%	42,807	8,736,177	0.49%	42,807	-	46.229%	-
29	31104	Stm Pr-Structure Iatan 2-Elec	92,294,420	1.76%	1,624,382	92,294,420	1.76%	1,624,382	-	46.229%	-
30	31115	Stm Pr-Struc-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
31	31200	Stm Pr-Boiler Plt Equip-Elec	1,670,459,463	3.19%	53,287,657	1,646,984,595	3.19%	52,538,809	(748,848)	46.229%	(346,187)
32	31201	Stm Pr-Boiler-Unit Train-Elec	20,904,498	2.90%	606,230	20,904,498	2.90%	606,230	-	46.229%	-
33	31202	Stm Pr-Boiler AQC Equip-Elec	2,804,682	0.00%	-	2,804,682	0.00%	-	-	46.229%	-
34	31203	Stm Pr-Boiler-H5 Rebuild	220,918,728	0.70%	1,546,431	220,918,728	0.70%	1,546,431	-	46.229%	-
35	31204	Stm Pr-Boiler Iatan 2-Elec	640,253,988	2.10%	13,445,334	640,253,988	2.10%	13,445,334	-	46.229%	-
36	31213	Stm Pr-Boiler Plt Eq-Iat 1 & Com-Juris Disallow-100% KS	(1,249,901)	2.63%	(32,872)	(1,249,901)	2.63%	(32,872)	-	100.000%	-
37	31214	Stm Pr-Boiler Plt Eq-Iat 2-Juris Disallow-100% KS	(4,477,350)	2.10%	(94,024)	(4,477,350)	2.10%	(94,024)	-	100.000%	-
38	31215	Stm Pr-Boiler-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
39	31400	Stm Pr-Turbogenerator-Elec	275,919,956	2.36%	6,511,711	275,919,956	2.36%	6,511,711	-	46.229%	-
40	31404	Stm Pr-Turbogen Iatan 2-Elec	225,113,694	1.84%	4,142,092	225,113,694	1.84%	4,142,092	-	46.229%	-
41	31415	Stm Pr-Turbogen-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
42	31500	Stm Pr-Accessory Equip-Elec	210,347,463	2.75%	5,784,555	211,117,403	2.75%	5,805,729	21,173	46.229%	9,788
43	31501	Stm Pr-Acc-H5 Rebuild	39,216,281	0.83%	325,495	39,216,281	0.83%	325,495	-	46.229%	-
44	31502	Stm Pr-Accessory Equip-Comp	14,320	0.00%	-	14,320	0.00%	-	-	46.229%	-
45	31504	Stm Pr-Accessory Iatan 2-Elec	57,119,059	1.88%	1,073,838	57,119,059	1.88%	1,073,838	-	46.229%	-
46	31515	Stm Pr-Access-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
47	31600	St Pr-Misc Pwr Plt Equip-Elec	48,316,135	2.45%	1,183,745	48,257,898	2.45%	1,182,319	(1,427)	46.229%	(660)
48	31601	St Pr-Misc Eq-H5 Rebuild	2,305,161	0.55%	12,678	2,305,161	0.55%	12,678	-	46.229%	-
49	31604	St Pr-MiscPwr Eq Iatan 2-Elec	3,913,634	1.13%	44,224	3,913,634	1.13%	44,224	-	46.229%	-
50	31615	St Pr-MiscPwr Eq-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
51		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>3,798,031,374</b>		<b>94,391,683</b>	<b>3,777,476,398</b>		<b>93,701,887</b>	<b>(689,796)</b>		<b>(318,888)</b>
52		<b>NUCLEAR PRODUCTION</b>									
53	32000	Nucl Pr-Land & Land Rights	3,474,780	0.00%	-	3,474,780	0.00%	-	-	46.229%	-
54	32100	Nucl Pr-Struct & Improv-Elec	411,395,757	1.42%	5,841,820	411,395,757	1.42%	5,841,820	-	46.229%	-
55	32200	Nucl Pr-Reactor Plt Eq-Elec	882,408,501	1.97%	17,383,447	882,408,501	1.97%	17,383,447	-	46.229%	-
56	32300	Nucl Pr-Turbine/Generato-Elec	234,658,080	2.10%	4,927,820	234,658,080	2.10%	4,927,820	-	46.229%	-
57	32400	Nucl Pr-Accessory Equip-Elec	138,552,485	1.91%	2,646,352	138,552,485	1.91%	2,646,352	-	46.229%	-
58	32500	Nucl Pr-Misc Pwr Plt Eq-Elec	114,657,878	2.20%	2,522,473	114,657,878	2.20%	2,522,473	-	46.229%	-



Kansas City Power & Light Company  
Staff Adjustment to Depreciation Expense  
Income Statement Adjustment No. 3  
Test Year Ended June 30, 2014

Line No.	Account No.	Plant Account Description	(A) Projected Plant Balances February 28, 2017	(B) Depr Rate	(C) Projected Depreciation Expense	(D) Actual Plant Balances February 28, 2017	(E) Depr Rate	(F) Actual Depreciation Expense	(G) Staff Adjustment to Depreciation Expense (F) - (C)	(H) Kansas Jurisdictional Allocation	(I) Kansas Jurisdictional Amount
59	32803	Nucl Pr-MPSC Disall-100% KS basis	(115,798,395)	1.97%	(2,281,228)	(115,798,395)	1.97%	(2,281,228)	-	46.229%	-
60	32805	Nucl Pr-Disal-Pre 1988 Res	-		-	-		-	-	46.229%	-
61		<b>TOTAL NUCLEAR PRODUCTION PLANT</b>	<b>1,669,349,086</b>		<b>31,040,684</b>	<b>1,669,349,086</b>		<b>31,040,684</b>	<b>-</b>		<b>-</b>
62		<b>OTHER PRODUCTION</b>									
63	34000	Oth Prod-Land-Elec-CT's	1,008,931	0.00%	-	1,008,931	0.00%	-	-	46.229%	-
64	34001	Oth Prod-LandRights-Easements-CT's	93,269	0.00%	-	93,269	0.00%	-	-	46.229%	-
65	34100	Oth Prod-Structures-Elec-CT's	7,835,163	2.49%	195,096	7,835,163	2.49%	195,096	-	46.229%	-
66	34102	Oth Prod-Struct-Elec-Wind	5,023,044	5.17%	259,691	5,023,044	5.17%	259,691	-	46.229%	-
67	34200	Oth Prod-Fuel Holders-Elec-CT's	11,829,541	2.60%	307,568	11,829,541	2.60%	307,568	-	46.229%	-
68	34400	Oth Prod-Generators-Elec-CT's	290,428,833	2.95%	8,567,651	290,428,833	2.95%	8,567,651	-	46.229%	-
69	34401	Other Prod-Generators-Elect-SOLAR	1,009,191	2.95%	29,771	1,009,191	2.95%	29,771	-	46.229%	-
70	34402	Oth Prod-Generators-Elec-Wind	257,965,361	4.81%	12,408,134	257,965,361	4.81%	12,408,134	-	46.229%	-
71	34415	Oth Prod-Generators-Wind-Addl Amort-100% KS	-		-	-		-	-	100.000%	-
72	34500	Oth Prod-Accessory Equip-Elec-CT's	22,834,837	2.06%	470,398	22,834,837	2.06%	470,398	-	46.229%	-
73	34502	Oth Prod-Accessry Eq-Elec-Wind	707,218	5.53%	39,109	707,218	5.53%	39,109	-	46.229%	-
74	34600	Oth Prod-Misc Pwr Plt Equip-Elec-CT's	306,995	3.41%	10,469	306,995	3.41%	10,469	-	46.229%	-
75	34602	Oth Prod-Misc Pwr Plt Eq-Wind	111,158	4.81%	5,347	111,158	4.81%	5,347	-	46.229%	-
76		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>599,153,541</b>		<b>22,293,233</b>	<b>599,153,541</b>		<b>22,293,233</b>	<b>-</b>		<b>-</b>
77		<b>RETIREMENTS WORK IN PROGRESS-PROD</b>									
78		Production - Salvage & Removal Retirements not classified-Nuclear and Steam									
79		<b>TOTAL RETIREMENTS WORK IN PROGRESS-PROD</b>								46.229%	-
80		<b>TOTAL PRODUCTION PLANT</b>	<b>6,066,534,001</b>		<b>147,725,600</b>	<b>6,045,979,025</b>		<b>147,035,804</b>	<b>(689,796)</b>		<b>(318,888)</b>
81		<b>TRANSMISSION PLANT</b>									
82	35000	Land - Transmission Plant	303,922	0.00%	-	303,922	0.00%	-	-	46.229%	-
83	35001	Land Rights - Transmission Plant	4,790,198	0.00%	-	4,790,198	0.00%	-	-	46.229%	-
84	35002	Land Rights- TP- Wolf Creek	-	0.00%	-	-	0.00%	-	-	46.229%	-
85	35200	Structures & Improvements - TP	1,092,536	1.41%	15,405	1,092,536	1.41%	15,405	-	46.229%	-
86	35201	Structures & Improvements - TP - Wolf Creek	48,039	1.41%	677	48,039	1.41%	677	-	46.229%	-
87	35300	Station Equipment - Transmission Plant	30,474,000	1.16%	353,498	30,462,765	1.16%	353,368	(130)	46.229%	(60)
88	35301	Station Equipment - Wolf Creek -TP	2,270,054	1.16%	26,333	2,270,054	1.16%	26,333	-	46.229%	-
89	35303	Station Equipment - Communications	1,542,906	24.06%	371,223	1,542,906	24.06%	371,223	-	46.229%	-
90	35315	Station Equip - Transm Plt-Addl Amort - 100% KS	-		-	-		-	-	100.000%	-
91	35400	Towers and Fixtures - Transmission Plant	822,378	0.43%	3,536	822,378	0.43%	3,536	-	46.229%	-
92	35500	Poles and Fixtures - Transmission Plant	23,556,805	2.00%	471,136	23,556,805	2.00%	471,136	0	46.229%	0
93	35501	Poles & Fixtures - Wolf Creek	11,173	2.00%	223	11,173	2.00%	223	-	46.229%	-
94	35600	Overhead Conductors & Devices - TP	20,226,756	0.30%	60,680	20,226,756	0.30%	60,680	(0)	46.229%	(0)
95	35601	Overhead Conductors & Devices- Wlf Crk	7,560	0.30%	23	7,560	0.30%	23	-	46.229%	-
96	35700	Underground Conduit	699,819	0.84%	5,878	699,819	0.84%	5,878	-	46.229%	-
97	35800	Underground Conductors & Devices	598,403	2.00%	11,968	598,403	2.00%	11,968	-	46.229%	-
98		Transmission-Salvage & Removal : Retirements not classified	-		-	-		-	-	46.229%	-
99		<b>TOTAL TRANSMISSION PLANT</b>	<b>86,444,549</b>		<b>1,320,582</b>	<b>86,433,314</b>		<b>1,320,451</b>	<b>(130)</b>		<b>(60)</b>
100		<b>DISTRIBUTION PLANT</b>									
101	36000	Distribution Land Electric	9,297,117	0.00%	-	9,297,117	0.00%	-	-	46.450%	-
102	36001	Distribution Depreciable Land Rights	16,589,694	0.00%	-	16,589,694	0.00%	-	-	41.669%	-
103	36100	Distribution Structures & Improvements	12,613,830	1.85%	233,356	12,613,830	1.85%	233,356	-	50.624%	-
104	36200	Distribution Station Equipment	205,651,769	1.66%	3,413,819	205,651,769	1.66%	3,413,819	-	40.054%	-
105	36203	Distribution Station Equipment-Communicatons	4,111,289	21.62%	888,861	4,111,289	21.62%	888,861	-	45.079%	-
106	36300	Distribution Energy Storage Equipment	2,502,752	0.00%	-	2,502,752	0.00%	-	-	0.000%	-
107	36400	Distribution Poles, Tower, & Fixtures	326,411,811	2.54%	8,290,860	326,411,811	2.54%	8,290,860	-	43.311%	-
108	36500	Distribution Overhead Conductor	239,859,520	2.26%	5,420,825	239,859,520	2.26%	5,420,825	(0)	44.770%	(0)
109	36600	Distribution Underground Circuit	258,712,568	0.76%	1,966,216	258,712,568	0.76%	1,966,216	0	42.038%	0
110	36700	Distribution Underground Conductors	471,148,343	0.98%	4,617,254	471,148,343	0.98%	4,617,254	0	47.368%	0
111	36800	Distribution Line Transformers	281,845,800	1.47%	4,143,133	281,845,800	1.47%	4,143,133	-	42.426%	-
112	36900	Distribution Services	125,373,986	5.21%	6,531,985	125,373,986	5.21%	6,531,985	-	48.526%	-
113	37000	Distribution Meters Electric	47,714,797	1.88%	897,038	47,714,797	1.88%	897,038	-	46.111%	-

Kansas City Power & Light Company  
Staff Adjustment to Depreciation Expense  
Income Statement Adjustment No. 3  
Test Year Ended June 30, 2014

Line No.	Account No.	Plant Account Description	(A) Projected Plant Balances February 28, 2017	(B) Depr Rate	(C) Projected Depreciation Expense	(D) Actual Plant Balances February 28, 2017	(E) Depr Rate	(F) Actual Depreciation Expense	(G) Staff Adjustment to Depreciation Expense (F) - (C)	(H) Kansas Jurisdictional Allocation	(I) Kansas Jurisdictional Amount
114	37002	Distribution AMI Meters Electric	53,040,233	5.02%	2,662,620	53,040,233	5.02%	2,662,620	-	50.220%	-
115	37100	Distribution Cust Prem Install	14,109,377	0.00%	-	14,109,377	0.00%	-	-	25.162%	-
116	37300	Distribution Street Light and Traffic Signal	35,407,787	4.99%	1,766,849	35,407,787	4.99%	1,766,849	-	65.511%	-
117		Distribution-Salvage and removal: Retirements not classified						-	-	44.702%	-
118		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,104,390,673</b>		<b>40,832,815</b>	<b>2,104,390,673</b>		<b>40,832,815</b>	<b>(0)</b>		<b>(0)</b>
119		<b>GENERAL PLANT</b>									
120	38900	Land and Land Rights - General Plant	2,802,505	0.00%	-	2,802,505	0.00%	-	-	45.820%	-
121	39000	Structures & Improvements - General Plant	86,498,062	2.85%	2,465,195	86,498,062	2.85%	2,465,195	(0)	45.820%	(0)
122	39003	Struct & Imprv - Leasehold (801 Char)	6,343,114	0.00%	-	6,343,114	0.00%	-	-	45.820%	-
123	39004	Struct & Imprv - Leasehold (Marshall)	-	0.00%	-	-	0.00%	-	-	45.820%	-
124	39005	Struct & Imprv - Leasehold (One KC Place)	28,425,066	0.00%	-	28,425,066	0.00%	-	-	45.820%	-
125	39100	Office Furniture & Equipment - Gen. Plt	9,482,413		-	9,482,413		-	-	45.820%	-
126	39110	Office Furn & Equip-Gen-Unrecovered Res-100% KS			-			-	-	100.000%	-
127	39101	Office Furniture & Equip - Wolf Creek	7,676,816		-	7,676,816		-	-	45.820%	-
128	39111	Office Furn & Equip-Wlf Crk-Unrecov Res-100% KS			-			-	-	100.000%	-
129	39102	Office Furniture & Equip - Computer	28,311,941		-	28,311,941		-	-	45.820%	-
130	39112	Office Furn & Equip-Computer-Unrec Res-100% KS			-			-	-	100.000%	-
131	39200	Transportation Equipment- Autos	881,426	11.50%	101,364	881,426	11.50%	101,364	-	45.820%	-
132	39201	Transportation Equipment- Light Trucks	10,054,262	11.60%	1,166,294	10,054,262	11.60%	1,166,294	-	45.820%	-
133	39202	Transportation Equipment - Heavy Trucks	37,339,948	8.83%	3,297,117	37,339,948	8.83%	3,297,117	-	45.820%	-
134	39203	Transportation Equipment - Tractors	573,073	6.91%	39,599	573,073	6.91%	39,599	-	45.820%	-
135	39204	Transportation Equipment - Trailers	1,888,300	2.98%	56,271	1,888,300	2.98%	56,271	-	45.820%	-
136	39300	Stores Equipment - General Plant	770,262		-	770,262		-	-	45.820%	-
137	39310	Stores Equip - Gen - Unrecovered Reserve-100% KS			-			-	-	100.000%	-
138	39400	Tools, Shop, & Garage Equipment-Gen. Plt	5,321,402		-	5,321,402		-	-	45.820%	-
139	39410	Tools, Shop, & Gar Equip-Gen-Unrecov Res-100% KS			-			-	-	100.000%	-
140	39500	Laboratory Equipment	7,128,651		-	7,128,651		-	-	45.820%	-
141	39510	Laboratory Equipment-Unrecovered Reserve-100% KS			-			-	-	100.000%	-
142	39600	Power Operated Equipment - Gen. Plt	25,077,135	8.91%	2,234,373	25,077,135	8.91%	2,234,373	-	45.820%	-
143	39700	Communication Equipment - Gen. Plt	114,023,852		-	114,027,103		-	-	45.820%	-
144	39710	Communications Equip-Unrecov Res-100% KS			-			-	-	100.000%	-
145	39701	Communications Equip - Wolf Creek	140,692		-	140,692		-	-	45.820%	-
146	39800	Miscellaneous Equipment - Gen. Plt	1,209,542		-	1,209,542		-	-	45.820%	-
147	39810	Miscellaneous Equip-Gen-Unrecov Res-100% KS			-			-	-	100.000%	-
148		Gen Plant-Slvg & removal/retirements not classified			-			-	-	45.820%	-
149		<b>TOTAL GENERAL PLANT</b>	<b>373,948,462</b>		<b>9,360,214</b>	<b>373,951,713</b>		<b>9,360,214</b>	<b>(0)</b>		<b>(0)</b>
150		<b>TOTAL PLANT IN SERVICE</b>	<b>8,909,650,930</b>		<b>199,239,210</b>	<b>8,889,087,971</b>		<b>198,549,284</b>	<b>(689,926)</b>		<b>(318,948)</b>
151		<b>LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT</b>									
152		Unit Trains (312) Charged to Inventory			606,230			606,230	-	0.462293	-
153		Vehicles(392) Charged to Clearing			4,660,646			4,660,646	-	0.4582005	-
154		<b>TOTAL CHARGED TO CLEARINGS</b>			<b>5,266,877</b>			<b>5,266,877</b>	<b>-</b>		<b>-</b>
155		<b>TOTAL DEPR EXPENSE NET OF CLEARING</b>			<b>193,972,333</b>			<b>193,282,407</b>	<b>(689,926)</b>		<b>(318,948)</b>
156		<b>Staff Adjustment to Depreciation Expense</b>									<b>(318,948)</b>

Kansas City Power & Light Company  
Staff Adjustment to Amortization Expense  
Income Statement Adjustment No. 4  
Test Year Ended June 30, 2014

<b>Line</b>			
<b>No.</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>
1	405010	General Plant Amortization	99
2	405001	Amortization of LaCygne Budget Plant Regulatory Liability	(142,135)
3	405001	Amortization of LaCygne Budget Depreciation Deferral	(78)
4	405001	Amortization of Wolf Creek Budget Plant Regulatory Liability	<u>(697)</u>
5		<b>Staff Adjustment to Amortization Expense</b>	<b><u>(142,810)</u></b>

Sources: Exhibit ANJ-5(a)  
Exhibit ANJ-5(b)  
Exhibit ANJ-5(c)  
Exhibit ANJ-5(d)

Kansas City Power & Light Company  
General Plant Amortization  
Income Statement Adjustment No. 4  
Test Year Ended June 30, 2014

<b>Line</b>	<b>No.</b>	<b>Account Description</b>	<b>Amount</b>
1	39700	Communication Equipment - LaCygne True-up thru February 28, 2017	1,969,214
2		Amortization Rate	<u>6.67%</u>
3	405010	Annualized Provision of LaCygne Plant True-up	131,347
4		KCP&L's Adjustment CS-121 for Amortization Expense	<u>131,130</u>
5		Adjustment to General Plant Amortization	217
6		Kansas Jurisdictional Allocator	<u>45.820%</u>
7	<b>405010</b>	<b>Staff Adjustment to General Plant Amortization</b>	<b><u>99</u></b>

Sources: KCP&L Pro Forma Adjustment No. CS-121 Workpaper  
Response to Data Request No. KCC-41

Kansas City Power & Light Company  
LaCygne Budget Plant Regulatory Liability  
Income Statement Adjustment No. 4  
Test Year Ended June 30, 2014

CS-131 Amortization of La Cygne Bud Plant Reg Liab  
La Cygne Environmental Project True-Up

Account - Reg Liab 254556, 405001

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line No.	Month	Total Project Est Plant	Total Project Est AFUDC	Total Project Est Total (A) + (B)	Total Project ACTUAL Plant	Total Project ACTUAL AFUDC	Total Project ACTUAL Total (D) + (E)	Total Project True-up (F) - (C)	KCP&L Total Company Share 50.0000%	KCP&L KS Juris Share 46.2293%	Pre-Tax Rate of Return 10.5255%	Monthly Return On True-up (I) x (J)	KS Juris True-up Depr Plant Base	Monthly Depr Rate 2.9408%	Monthly Depr Expense True-up (L) x (M)	Total Rev Req True-up (K) + (N)	Accrued Interest 7.4383%	Total Reg Liability (O) + (P)
1	SEP 2015	1,155,000,000	41,562,178	1,196,562,178	1,024,689,780	41,446,906	1,066,136,686											
2	OCT 2015	1,155,000,000	41,562,178	1,196,562,178	1,026,859,510	41,446,906	1,068,306,416	(128,255,762)	(64,127,881)	(29,645,871)	0.8771%	(260,031)	(30,878,899)	0.2451%	(75,675)	(335,706)	(2,081)	(337,787)
3	NOV 2015	1,155,000,000	41,562,178	1,196,562,178	1,030,633,446	41,447,012	1,072,080,458	(124,481,720)	(62,240,860)	(28,773,514)	0.8771%	(252,379)	(30,006,923)	0.2451%	(73,538)	(325,917)	(4,114)	(330,031)
4	DEC 2015	1,155,000,000	41,562,178	1,196,562,178	1,035,958,499	41,447,012	1,077,405,511	(119,156,667)	(59,578,334)	(27,542,647)	0.8771%	(241,583)	(29,077,883)	0.2451%	(71,261)	(312,844)	(6,079)	(318,923)
5	JAN 2016	1,155,000,000	41,562,178	1,196,562,178	1,039,178,389	41,447,012	1,080,625,401	(115,936,777)	(57,968,388)	(26,798,380)	0.8771%	(235,055)	(28,875,658)	0.2451%	(70,765)	(305,821)	(8,012)	(313,833)
6	FEB 2016	1,155,000,000	41,562,178	1,196,562,178	1,041,314,371	41,447,012	1,082,761,383	(113,800,795)	(56,900,398)	(26,304,655)	0.8771%	(230,724)	(28,729,172)	0.2451%	(70,406)	(301,131)	(9,928)	(311,059)
7	MAR 2016	1,155,000,000	41,562,178	1,196,562,178	1,047,995,721	41,485,462	1,089,481,183	(107,080,995)	(53,540,497)	(24,751,397)	0.8771%	(217,100)	(27,254,745)	0.2451%	(66,793)	(283,894)	(11,750)	(295,643)
8	APR 2016	1,155,000,000	41,562,178	1,196,562,178	1,050,361,760	41,485,462	1,091,847,222	(104,714,956)	(52,357,478)	(24,204,496)	0.8771%	(212,303)	(26,992,334)	0.2451%	(66,150)	(278,454)	(13,548)	(292,002)
9	MAY 2016	1,155,000,000	41,562,178	1,196,562,178	1,052,437,582	41,485,462	1,093,923,044	(102,639,134)	(51,319,567)	(23,724,677)	0.8771%	(208,095)	(26,772,465)	0.2451%	(65,611)	(273,706)	(15,329)	(289,035)
10	JUN 2016	1,155,000,000	41,562,178	1,196,562,178	1,056,082,848	41,485,462	1,097,568,310	(98,993,868)	(49,496,934)	(22,882,086)	0.8771%	(200,704)	(26,152,025)	0.2451%	(64,091)	(264,795)	(17,065)	(281,860)
11	JUL 2016	1,155,000,000	41,562,178	1,196,562,178	1,097,762,561	41,485,462	1,139,248,023	(57,314,155)	(28,657,077)	(13,247,966)	0.8771%	(116,201)	(16,871,113)	0.2451%	(41,346)	(157,547)	(18,148)	(175,695)
12	AUG 2016	1,155,000,000	41,562,178	1,196,562,178	1,101,749,467	41,485,462	1,143,234,929	(53,327,249)	(26,663,624)	(12,326,407)	0.8771%	(108,118)	(16,204,470)	0.2451%	(39,712)	(147,830)	(19,177)	(167,007)
13	SEPT 2016	1,155,000,000	41,562,178	1,196,562,178	1,110,421,838	41,485,462	1,151,907,300	(44,654,878)	(22,327,439)	(10,321,819)	0.8771%	(90,535)	(14,541,184)	0.2451%	(35,636)	(126,171)	(20,077)	(146,249)
14	OCT 2016	1,155,000,000	41,562,178	1,196,562,178	1,116,857,478	41,485,462	1,158,342,940	(38,219,238)	(19,109,619)	(8,834,243)	0.8771%	(77,487)	(13,555,003)	0.2451%	(33,219)	(110,706)	(20,888)	(131,595)
15	NOV 2016	1,155,000,000	41,562,178	1,196,562,178	1,122,345,102	41,485,462	1,163,830,564	(32,731,614)	(16,365,807)	(7,565,798)	0.8771%	(66,361)	(12,614,836)	0.2451%	(30,915)	(97,277)	(21,621)	(118,897)
16	DEC 2016	1,155,000,000	41,562,178	1,196,562,178	1,126,332,383	41,485,462	1,167,817,845	(28,744,333)	(14,372,166)	(6,644,152)	0.8771%	(58,277)	(12,025,519)	0.2451%	(29,471)	(87,748)	(22,299)	(110,047)
17	JAN 2017	1,155,000,000	41,562,178	1,196,562,178	1,139,334,444	41,485,462	1,180,819,906	(15,742,272)	(7,871,136)	(3,638,771)	0.8771%	(31,917)	(9,020,138)	0.2451%	(22,106)	(54,022)	(22,772)	(76,794)
18	FEB 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(8,730,235)	0.2451%	(21,395)	(44,921)	(23,191)	(68,112)
19	MAR 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(9,539,959)	0.2451%	(23,380)	(46,906)	(23,626)	(70,531)
20	APR 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(23,959)	(54,058)
21	MAY 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(24,294)	(54,393)
22	JUN 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(24,631)	(54,730)
23	Total Regulatory Liability																	(3,998,282)
24	Amortization Period - Years																	3
25	Staff Adjusted Amortization of LaCygne Budget Plant Regulatory Liability																	(1,332,761)
26	KCP&L's Adjustment CS-131 for Amortization of LaCygne Budget Plant Regulatory Liability																	(1,190,626)
27	Staff Adjustment to Amortization of LaCygne Budget Plant Regulatory Liability																	<u>(142,135)</u>

Sources: KCP&L Pro Forma Adjustment No. CS-131 Workpaper  
Response to Data Request No. KCC-42

Kansas City Power & Light Company  
LaCygne Budget Depreciation Deferral  
Income Statement Adjustment No. 4  
Test Year Ended June 30, 2014

CS-132 Amortization of La Cygne Bud Depreciation Deferral  
La Cygne Environmental Project - Depreciation Deferral True-up

Account - Reg Liab 254556, 405001

Line No.	Month	(A) KS Juris Est Total	(B) KS Juris ACTUAL Total	(C) KS Juris True-up (B) - (A)	(D) KCP&L KS Juris Share 100.0000%	(E) Pre-Tax Rate of Return 10.5255%	(F) Monthly Return On True-up (D) x (E)	(G) Monthly Amortiz Exp Est Total	(H) Monthly Amortiz Exp ACTUAL Total	(I) Monthly Amortiz Exp True-up (H) - (G)	(J) Total Rev Req True-up (F) + (I)	(K) Accrued Interest 7.4383%	(L) Total Reg Liability
1	SEP 2015	3,043,261	2,957,141										
2	OCT 2015	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(6)	(1,048.91)
3	NOV 2015	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(13)	(1,055.41)
4	DEC 2015	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(20)	(1,062.33)
5	JAN 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(26)	(1,068.15)
6	FEB 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(33)	(1,075.16)
7	MAR 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(39)	(1,081.82)
8	APR 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(46)	(1,088.53)
9	MAY 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(53)	(1,095.28)
10	JUN 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(60)	(1,102.06)
11	JUL 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(66)	(1,108.90)
12	AUG 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(73)	(1,115.77)
13	SEPT 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(80)	(1,122.69)
14	OCT 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(87)	(1,130)
15	NOV 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(94)	(1,137)
16	DEC 2016	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(101)	(1,144)
17	JAN 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(108)	(1,151)
18	FEB 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(115)	(1,158)
19	MAR 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(123)	(1,165)
20	APR 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(130)	(1,172)
21	MAY 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(137)	(1,180)
22	JUN 2017	3,043,261	2,957,141	(86,120)	(86,120)	0.8771%	(755)	10,144	9,857	(287)	(1,042)	(144)	(1,187)
23	Total Regulatory Liability												(23,448)
24	Amortization Period - Years												<u>3</u>
25	Staff Adjusted Amortization of La Cygne Budget Depreciation Deferral												(7,816)
26	KCP&L's Adjustment CS-132 for Amortization of LaCygne Budget Depreciation Deferral												<u>(7,738)</u>
27	Staff Adjustment to Amortization of LaCygne Budget Depreciation Deferral												<u><u>(78)</u></u>

Source: KCP&L Pro Forma Adjustment No. CS-132 Workpaper

Kansas City Power & Light Company  
Wolf Creek Budget Plant Regulatory Liability  
Income Statement Adjustment No. 4  
Test Year Ended June 30, 2014

CS-133 Amortization of Wolf Creek Bud Plant Reg Liab  
Wolf Creek ESW Projects

Account - Reg Liab 254555, 405001

Line No.	Monthly	(A) Total Project Est Total	(B) Total Project ACTUAL Total	(C) Total Project True-up (B) - (A)	(D) KCP&L Total Company Share 47%	(E) KCP&L KS Juris Share 46.2293%	(F) Pre-Tax Rate of Return 10.5255%	(G) Monthly Return On True-up (E) x (F)	(H) Monthly Depr Rate 1.96%	(I) Monthly Depr Expense True-up (E) x (H)	(J) Total Rev Req True-up (G) + (I)	(K) Accrued Interest 7.4383%	(L) Total Reg Liability (J) + (K)
1	SEP 2015	132,304,500	125,391,800										
2	OCT 2015	132,304,500	126,423,100	(5,881,400)	(2,764,258)	(1,277,897)	0.8771%	(11,209)	0.1636%	(2,091)	(13,300)	(82)	(13,382)
3	NOV 2015	132,304,500	125,827,900	(6,476,600)	(3,044,002)	(1,407,221)	0.8771%	(12,343)	0.1636%	(2,302)	(14,646)	(174)	(14,819)
4	DEC 2015	132,304,500	125,977,600	(6,326,900)	(2,973,643)	(1,374,694)	0.8771%	(12,058)	0.1636%	(2,249)	(14,307)	(263)	(14,571)
5	JAN 2016	132,304,500	126,063,950	(6,240,550)	(2,933,059)	(1,355,932)	0.8771%	(11,893)	0.1636%	(2,219)	(14,112)	(353)	(14,464)
6	FEB 2016	132,304,500	126,667,250	(5,637,250)	(2,649,508)	(1,224,849)	0.8771%	(10,743)	0.1636%	(2,004)	(12,748)	(434)	(13,181)
7	MAR 2016	132,304,500	126,943,870	(5,360,630)	(2,519,496)	(1,164,745)	0.8771%	(10,216)	0.1636%	(1,906)	(12,122)	(512)	(12,634)
8	APR 2016	132,304,500	128,321,270	(3,983,230)	(1,872,118)	(865,467)	0.8771%	(7,591)	0.1636%	(1,416)	(9,007)	(571)	(9,578)
9	MAY 2016	132,304,500	129,619,970	(2,684,530)	(1,261,729)	(583,289)	0.8771%	(5,116)	0.1636%	(954)	(6,071)	(612)	(6,682)
10	JUN 2016	132,304,500	130,341,370	(1,963,130)	(922,671)	(426,544)	0.8771%	(3,741)	0.1636%	(698)	(4,439)	(643)	(5,082)
11	JUL 2016	132,304,500	130,374,970	(1,929,530)	(906,879)	(419,244)	0.8771%	(3,677)	0.1636%	(686)	(4,363)	(674)	(5,037)
12	AUG 2016	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(706)	(5,139)
13	SEPT 2016	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(738)	(5,171)
14	OCT 2016	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(770)	(5,203)
15	NOV 2016	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(802)	(5,235)
16	DEC 2016	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(834)	(5,268)
17	JAN 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(867)	(5,300)
18	FEB 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(900)	(5,333)
19	MAR 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(933)	(5,366)
20	APR 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(966)	(5,399)
21	MAY 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(1,000)	(5,433)
22	JUN 2017	132,304,500	130,344,070	(1,960,430)	(921,402)	(425,958)	0.8771%	(3,736)	0.1636%	(697)	(4,433)	(1,033)	(5,466)
23	Total Regulatory Liability												(167,744)
24	Amortization Period - Years												<u>3</u>
25	Staff Adjusted Amortization of Wolf Creek Budget Plant Regulatory Liability												(55,915)
26	KCP&L's Adjustment CS-133 for Amortization of Wolf Creek Budget Plant Regulatory Liability												<u>(55,218)</u>
27	Staff Adjustment to Amortization of Wolf Creek Budget Plant Regulatory Liability												<u><u>(697)</u></u>

Source: KCP&L Pro Forma Adjustment No. CS-133 Workpaper

Kansas City Power & Light Company  
Staff Adjustment to LaCygne Obsolete Inventory  
Income Statement Adjustment No. 5  
Test Year Ended June 30, 2014

Line No.	Account	Description	Amount
1	506	LaCygne Obsolete Inventory	899,070
2		Less: Salvage Value of Items Sold	<u>4,629</u>
3		Total Obsolete Inventory Net of Salvage	894,441
4		Amortization Period - Years	<u>5</u>
5		Total Amortization of Obsolete Inventory Write-Off	<u>178,888</u>
6		Staff Adjustment to Remove Amortization of LaCygne Obsolete Inventory	(178,888)
7		Kansas Jurisdictional Allocator	<u>46.2293%</u>
8	506	Staff Adjustment to Amortization of LaCygne Obsolete Inventory	<u><u>(82,699)</u></u>

Source: KCP&L Pro Forma Adjustment No. CS-114 Workpaper



Kansas City Power & Light Company's  
Responses to Data Requests

KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:37

Please provide an update to Adjustment RB-20 - Plant in Service as of February 28, 2017.

Response:

See attached file for the KS Abbrev Update adjustment RB-20 as of February 28, 2017.

Note: In the Direct Filing, the total Budgeted Plant for the LaCygne Environmental project, which included budgeted removal costs, was left unchanged in RB-20. There were approximately \$14.8 million of LaCygne Environmental project costs for Removal Costs through February 2017 that have been removed from the Budgeted Plant amounts in the KS Abbrev Update adjustment RB-20 and included in the Plant Reserve account as part of the KS Abbrev Update adjustment RB-30.

Attachments:

Q37\_ RB-20 KS Juris Plant in Service -KCPL-KS Abbrev - Feb17 Update  
Q37\_Verification.pdf

Kansas City Power & Light Company											
2016 KS Abbreviated RATE CASE - Feb17 Update											
Update 2/28/17											
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS											
Plant in Service by Account											
FERC: Various											
		RB-20	RB-82	Sch 3	True-up	True-up	RB-20		KS Abbrev Feb		
		Total System KS		Total System KS	LaCygne	Wolf Creek			2017	Net Incr (Decr)	
Line		BASIS Actual	TDC Adj	BASIS Actual	Environmental		Net Activity		Adjusted "Total		
No	Account	PER ORDER	PER ORDER	PER ORDER					Comp" KS Basis		
1	1. INTANGIBLE PLANT										
2	(30100) Organization	72,186	(1,358)	70,828	-		-		70,828	-	
3	(30200) Franchises and Consents	22,937	(432)	22,505	-		-		22,505	-	
4	(30301) Miscellaneous Intangible Plant	2,033,869	(38,264)	1,995,605	-		-		1,995,605	-	
5	(30302) Miscellaneous Intangible Plant - 5 yr software	-	-	-	-		-		-	-	
	Customer Related	37,398,804	(703,598)	36,695,206	-		-		36,695,206	-	
	Energy Related	12,953,384	(243,696)	12,709,688	-		-		12,709,688	-	
	Demand Related	17,182,834	(323,265)	16,859,569	-		-		16,859,569	-	
	Corporate Software	17,982,322	(338,309)	17,644,013	-		-		17,644,013	-	
	Transmission Related	3,828,595	(72,029)	3,756,566	-		-		3,756,566	-	
6	(30303) Miscellaneous Intangible Plant - 10 yr software	-	-	-	-		-		-	-	
	Customer Related	68,049,713	(1,280,246)	66,769,467	-		-		66,769,467	-	
	Energy Related	31,862,788	(599,447)	31,263,341	-		-		31,263,341	-	
	Demand Related	27,268,928	(513,024)	26,755,904	-		-		26,755,904	-	
	Corporate Software	26,474,393	(498,073)	25,976,320	-		-		25,976,320	-	
7	(30304) Miscellaneous Intangible Plant - Communications Equip	-	-	-	-		-		-	-	
8	(30305) Miscellaneous Intangible Plant - WC 5 yr software	28,331,130	(533,005)	27,798,125	-		-		27,798,125	-	
9	(30307) Miscellaneous Intangible Steam - Pr-Strc	34,980	(658)	34,322	-		-		34,322	-	
10	(30308) MiscI Intang Trans Line (Like 355)	6,874,227	(129,328)	6,744,899	-		-		6,744,899	-	
11	(30309) MiscI Intg. Trans Ln-MINT Line	55,209	(1,039)	54,170	-		-		54,170	-	
11	(30310) MiscI Intang-Iatan Hwy & Bridge	3,243,744	(61,026)	3,182,718	-		-		3,182,718	-	
12	TOTAL Intangible Plant (Total of Lines 2 thru 9)	283,670,043	(5,336,797)	278,333,246	-	-	-	-	278,333,246	-	
13	2. PRODUCTION PLANT										
14	A. Steam Production Plant										
15	(31000) Land and Land Rights	9,644,655		9,644,655			-		9,644,655	-	
16	(31100) Structures and Improvements	265,100,817		265,100,817	11,680,368		11,680,368		276,781,186	11,680,368	
17	(31101) Structures and Improvements - Leasehold Imp.	903,314		903,314			-		903,314	-	
18	(31102) Structures and Improvements - H5	8,736,177		8,736,177			-		8,736,177	-	
19	(31104) Structures and Improvements - IATAN 2	92,294,420		92,294,420			-		92,294,420	-	
20	(31115) Structures and Improvements - Add Amort 100% KS	-		-			-		-	-	
21	(31200) Boiler Plant Equipment	1,690,558,191		1,690,558,191	(43,573,596)		(43,573,596)		1,646,984,595	(43,573,596)	
22	(31201) Boiler Plant Equipment - Unit Train	20,904,498		20,904,498			-		20,904,498	-	
23	(31202) Boiler Plant Equipment - AQC	2,804,682		2,804,682			-		2,804,682	-	
24	(31203) Boiler Plant Equipment - H5	220,918,728		220,918,728			-		220,918,728	-	
25	(31204) Boiler Plant Equipment -Iatan 2	640,253,988		640,253,988			-		640,253,988	-	
26	(31213) Boiler Plant Equipment -Iat 1- Juris Disallow- 100% KS	(1,249,901)		(1,249,901)			-		(1,249,901)	-	
27	(31214) Boiler Plant Equipment -Iat 2- Juris Disallow- 100% KS	(4,477,350)		(4,477,350)			-		(4,477,350)	-	
28	(31215) Boiler Plant Equipment - Add Amort 100% KS	-		-			-		-	-	
29	(31300) Engines and Engine - Driven Equipment	-		-			-		-	-	
30	(31400) Turbogenerator Units	275,919,956		275,919,956			-		275,919,956	-	
31	(31404) Turbogenerator Units - IATAN 2	225,113,694		225,113,694			-		225,113,694	-	
32	(31415) Turbogenerator Units - Add Amort 100% KS	-		-			-		-	-	
33	(31500) Accessory Electric Equipment	204,406,429		204,406,429	6,710,973		6,710,973		211,117,403	6,710,973	
34	(31501) Accessory Electric Equipment - H5	39,216,281		39,216,281			-		39,216,281	-	
35	(31502) Accessory Electric Equipment - Computer	14,320		14,320			-		14,320	-	
36	(31504) Accessory Electric Equipment - IATAN 2	57,119,059		57,119,059			-		57,119,059	-	
37	(31515) Accessory Electric Equipment - Add Amort -100 KS	-		-			-		-	-	
38	(31600) Misc. Power Plant Equipment	45,623,087		45,623,087	2,634,811		2,634,811		48,257,898	2,634,811	
39	(31601) Misc. Power Plant Equipment - H5	2,305,161		2,305,161			-		2,305,161	-	

Q37\_RB-20\_KS\_Juris\_Plant\_in\_Service\_KCPL-KS\_Abbrev\_Feb17\_Update  
RB-20 Plant in Service

		RB-20	RB-82	Sch 3	True-up	True-up	RB-20		KS Abbrev Feb			
Line		Total System KS BASIS Actual	TDC Adj	Total System KS BASIS Actual	LaCygne Environmental	Wolf Creek	Net Activity		Adjusted "Total Comp" KS Basis	Net Incr (Decr)		
No	Account	PER ORDER	PER ORDER	PER ORDER								
40	(31604) Misc. Power Plant Equipment - IATAN 2	3,913,634		3,913,634			-		3,913,634	-		
41	(31615) Misc. Power Plant Equipment - Add Amort -100% KS	-		-			-		-	-		
42	(31700) Asset Retirement Costs for Steam Production	-		-			-		-	-		
43	TOTAL Steam Production Plant (Total of Lines 13 thru 28)	3,800,023,841	-	3,800,023,841	(22,547,444)	-	(22,547,444)	-	3,777,476,397	(22,547,444)		
44	B. Nuclear Production Plant											
45	(32000) Land and Land Rights	3,474,780		3,474,780			-		3,474,780	-		
46	(32100) Structures and Improvements	411,395,757		411,395,757			-		411,395,757	-		
47	(32101) Structures and Improvements - MO Gross Up	-		-			-		-	-		
48	(32200) Reactor Plant	883,329,903		883,329,903		(921,402)	(921,402)		882,408,501	(921,402)		
49	(32201) Reactor Plant - MO Gross Up	-		-			-		-	-		
50	(32300) Turbogenerator Units	234,658,080		234,658,080			-		234,658,080	-		
51	(32301) Turbogenerator Units - MO Gross Up	-		-			-		-	-		
52	(32400) Accessory Electric Equipment	138,552,485		138,552,485			-		138,552,485	-		
53	(32401) Accessory Electric Equipment - MO Gross Up	-		-			-		-	-		
54	(32500) Misc. Power Plant Equipment	114,657,878		114,657,878			-		114,657,878	-		
55	(32501) Misc. Power Plant Equipment - MO Gross Up	-		-			-		-	-		
56	(32600) Asset Retirement Costs for Nuclear Production	-		-			-		-	-		
57	(32800) Disallowance - MO Gross Up	-		-			-		-	-		
58	(32801) MPSC Disallowance - 100%	-		-			-		-	-		
59	(32802) MO Disallowance - Not MO Jurisdiction	-		-			-		-	-		
60	(32803) KCC Disallowance - 100%	(115,798,395)		(115,798,395)			-		(115,798,395)	-		
61	(32804) KS Disallowance - Not KS Jurisdiction	-		-			-		-	-		
62	TOTAL Nuclear Production Plant (Total of Lines 31 thru 47)	1,670,270,488	-	1,670,270,488	-	(921,402)	(921,402)	-	1,669,349,086	(921,402)		
63	D. Other Production Plant											
64	(34000) Land	1,008,931		1,008,931			-		1,008,931	-		
65	(34001) Land Rights	93,269		93,269			-		93,269	-		
66	(34100) Structures and Improvements	7,835,163		7,835,163			-		7,835,163	-		
67	(34102) Structures and Improvements Wind	5,023,044		5,023,044			-		5,023,044	-		
68	(34200) Fuel Holders, Products, and Accessories	11,829,541		11,829,541			-		11,829,541	-		
69	(34300) Prime Movers	-		-			-		-	-		
70	(34400) Generators	290,428,833		290,428,833			-		290,428,833	-		
71	(34401) Oth Prod -Solar	1,009,191		1,009,191			-		1,009,191	-		
72	(34402) Wind Generation	257,965,361		257,965,361			-		257,965,361	-		
73	(34415) Wind Generation -Add Amort -100%KS	-		-			-		-	-		
74	(34500) Accessory Electric Equipment	22,834,837		22,834,837			-		22,834,837	-		
75	(34502) Accessory Electric Equipment Wind	707,218		707,218			-		707,218	-		
76	(34600) Misc. Power Plant Equipment	306,995		306,995			-		306,995	-		
77	(34602) Misc. Power Plant Equipment Wind	111,158		111,158			-		111,158	-		
78	(34700) Asset Retirement Costs for Other Production	-		-			-		-	-		
79	TOTAL Other Production Plant (Total of Lines 50 thru 62)	599,153,541	-	599,153,541	-	-	-	-	599,153,541	-		
80	TOTAL Production Plant (Total of Lines 29, 48, 63,)	6,069,447,870	-	6,069,447,870	(22,547,444)	(921,402)	(23,468,846)	-	6,045,979,024	(23,468,846)		
81	3. TRANSMISSION PLANT											
82	(35000) Land	1,584,661	(1,280,739)	303,922			-		303,922	-		
83	(35001) Land Rights	24,976,271	(20,186,073)	4,790,198			-		4,790,198	-		
84	(35002) Land Rights - WC	-	-	-			-		-	-		
85	(35200) Structures and Improvements	5,696,525	(4,603,989)	1,092,536			-		1,092,536	-		
86	(35201) Structures and Improvements - WC	250,476	(202,437)	48,039			-		48,039	-		
87	(35202) Structures and Improvements - WC - MO Gross Up	-	-	-			-		-	-		
88	(35300) Station Equipment	159,025,602	(128,526,086)	30,499,516	(36,751)		(36,751)		30,462,765	(36,751)		
89	(35301) Station Equipment - WC	11,836,144	(9,566,090)	2,270,054			-		2,270,054	-		
90	(35302) Station Equipment - WC - MO Gross Up	-	-	-			-		-	-		
91	(35303) Station Equipment - Communication	8,044,770	(6,501,864)	1,542,906			-		1,542,906	-		
92	(35315) Station Equipment -Transm Plt -Add Amort -100% KS	-	-	-			-		-	-		
93	(35400) Towers and Fixtures	4,287,911	(3,465,533)	822,378			-		822,378	-		
94	(35500) Poles and Fixtures	122,700,505	(99,167,778)	23,532,727	24,078		24,078		23,556,805	24,078		
95	(35501) Poles and Fixtures - WC	58,255	(47,082)	11,173			-		11,173	-		
96	(35502) Poles and Fixtures - WC - MO Gross Up	-	-	-			-		-	-		
97	(35600) Overhead Conductors and Devices	105,360,321	(85,153,265)	20,207,056	19,700		19,700		20,226,756	19,700		
98	(35601) Overhead Conductors and Devices - WC	39,418	(31,858)	7,560			-		7,560	-		

Q37\_RB-20\_KS\_Juris\_Plant\_in\_Service\_KCPL-KS\_Abbrev\_Feb17\_Update  
RB-20 Plant in Service

		RB-20	RB-82	Sch 3	True-up	True-up	RB-20		KS Abbrev Feb			
Line		Total System KS BASIS Actual	TDC Adj	Total System KS BASIS Actual	LaCygne Environmental	Wolf Creek	Net Activity		Adjusted "Total Comp" KS Basis	Net Incr (Decr)		
No	Account	PER ORDER	PER ORDER	PER ORDER								
99	(35602) Overhead Conductors and Devices - WC - MO Gross Up	-	-	-			-		-	-		
100	(35700) Underground Conduit	3,648,880	(2,949,061)	699,819			-		699,819	-		
101	(35800) Underground Conductors and Devices	3,120,097	(2,521,694)	598,403			-		598,403	-		
102	(35900) Roads and Trails	-	-	-			-		-	-		
103	(359.1) Asset Retirement Costs for Transmission Plant	-	-	-			-		-	-		
104	TOTAL Transmission Plant (Total of Lines 66 thru 86)	450,629,836	(364,203,549)	86,426,287	7,027	-	7,027	-	86,433,314	7,027		
105	4. DISTRIBUTION PLANT											
106	(36000) Land	9,297,117		9,297,117		-	-		9,297,117	-		
107	(36001) Land Rights	16,589,694		16,589,694		-	-		16,589,694	-		
108	(36100) Structures and Improvements	12,613,830		12,613,830		-	-		12,613,830	-		
109	(36200) Station Equipment	205,651,769		205,651,769		-	-		205,651,769	-		
110	(36203) Station Equipment - Communication	4,111,289		4,111,289		-	-		4,111,289	-		
111	(36300) Storage Battery Equipment	2,502,752		2,502,752		-	-		2,502,752	-		
112	(36400) Poles, Towers, and Fixtures	326,411,811		326,411,811		-	-		326,411,811	-		
113	(36500) Overhead Conductors and Devices	239,858,779		239,858,779	741	-	741		239,859,520	741		
114	(36600) Underground Conduit	258,710,619		258,710,619	1,949	-	1,949		258,712,568	1,949		
115	(36700) Underground Conductors and Devices	471,142,790		471,142,790	5,553	-	5,553		471,148,343	5,553		
116	(36800) Line Transformers	281,845,800		281,845,800		-	-		281,845,800	-		
117	(36900) Services	125,373,986		125,373,986		-	-		125,373,986	-		
118	(37000) Meters	47,714,797		47,714,797		-	-		47,714,797	-		
119	(37001) Distribution AMI Meters -Electric	53,040,233		53,040,233		-	-		53,040,233	-		
120	(37100) Installations on Customer Premises	14,109,377		14,109,377		-	-		14,109,377	-		
121	(37200) Leased Property on Customer Premises	-		-		-	-		-	-		
122	(37300) Street Lighting and Signal Systems	35,407,787		35,407,787		-	-		35,407,787	-		
123	(37400) Asset Retirement Costs for Distribution Plant	-		-		-	-		-	-		
124	TOTAL Distribution Plant (Total of Lines 89 thru 105)	2,104,382,430	-	2,104,382,430	8,243	-	8,243	-	2,104,390,673	8,243		
125	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT											
126	(38200) Computer Hardware-RTO						-		-	-		
127	(38303) Software-RTO-5yr						-		-	-		
128	TOTAL Regional Trans and Mrkt Opr Plt (Total of Lines 108 thru 109)	-	-	-	-	-	-		-	-		
129	6. GENERAL PLANT											
130	(38900) Land and Land Rights	2,856,241	(53,736)	2,802,505		-	-		2,802,505	-		
131	(39000) Structures and Improvements	88,156,587	(1,658,525)	86,498,062		-	-		86,498,062	-		
132	(39001) Structures and Improvements - Leasehold Imp. (Bonfil)	-	-	-		-	-		-	-		
133	(39002) Structures and Improvements - Leasehold Imp. (1201 Walnut)	-	-	-		-	-		-	-		
134	(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)	6,464,738	(121,624)	6,343,114		-	-		6,343,114	-		
135	(39004) Structures and Improvements - Leasehold Imp. (Marshall)	-	-	-		-	-		-	-		
136	(39005) Structures and Improvements - Leasehold Imp (1 KC Place)	28,970,092	(545,026)	28,425,066		-	-		28,425,066	-		
137	(39100) Office Furniture and Equipment	9,664,230	(181,817)	9,482,413		-	-		9,482,413	-		
138	(39101) Office Furniture and Equipment - WC	7,824,012	(147,196)	7,676,816		-	-		7,676,816	-		
139	(39102) Office Furniture and Equipment - Computer	28,854,798	(542,857)	28,311,941		-	-		28,311,941	-		
140	(39110) Office Furniture and Equip Gen-Unrecover Res-100% KS	-	-	-		-	-		-	-		
141	(39111) Office Furniture and Equip-WC-Unrecover Res -100% KS	-	-	-		-	-		-	-		
142	(39112) Office Furn. & Equip -Computer -Unrecover Res-100% KS	-	-	-		-	-		-	-		
143	(39200) Transportation Equipment - Autos	898,327	(16,901)	881,426		-	-		881,426	-		
144	(39201) Transportation Equipment - Light Trucks	10,247,044	(192,782)	10,054,262		-	-		10,054,262	-		
145	(39202) Transportation Equipment - Heavy Trucks	38,055,909	(715,961)	37,339,948		-	-		37,339,948	-		
146	(39203) Transportation Equipment - Tractors	584,061	(10,988)	573,073		-	-		573,073	-		
147	(39204) Transportation Equipment - Trailers	1,924,506	(36,206)	1,888,300		-	-		1,888,300	-		
148	(39300) Stores Equipment	785,031	(14,769)	770,262		-	-		770,262	-		
149	(39310) Stores Equipment -Gen -Unrecovered Res-100%KS	-	-	-		-	-		-	-		
149	(39400) Tools, Shop, and Garage Equipment	5,423,435	(102,033)	5,321,402		-	-		5,321,402	-		
150	(39410) Tools, Shop & Garage Equip-Gen Unrecover Res-100%KS	-	-	-		-	-		-	-		
150	(39500) Laboratory Equipment	7,265,337	(136,686)	7,128,651		-	-		7,128,651	-		
151	(39510) Laboratory Equip -Gen Unrecover Res-100% KS	-	-	-		-	-		-	-		
151	(39600) Power Operated Equipment	25,557,967	(480,832)	25,077,135		-	-		25,077,135	-		
152	(39700) Communication Equipment	114,206,501	(2,148,612)	112,057,889	1,969,214	-	1,969,214		114,027,103	1,969,214		
153	(39701) Communication Equipment - WC	143,390	(2,698)	140,692		-	-		140,692	-		
154	(39702) Communication Equipment - WC - MO Gross Up	-	-	-		-	-		-	-		

		RB-20	RB-82	Sch 3	True-up	True-up	RB-20		KS Abbrev Feb 2017	Net Incr (Decr)		
Line		Total System KS BASIS Actual	TDC Adj	Total System KS BASIS Actual	LaCygne Environmental	Wolf Creek	Net Activity		Adjusted "Total Comp" KS Basis			
No	Account	PER ORDER	PER ORDER	PER ORDER								
155	(39710) Communication Equip. -Gen Unrecover Res -100%KS	-	-	-		-	-		-	-		
155	(39800) Miscellaneous Equipment	1,232,734	(23,192)	1,209,542		-	-		1,209,542	-		
156	(39810) Miscellaneous Equip -Gen Unrecover Res - 100% KS	-		-		-	-		-	-		
156	SUBTOTAL (Total of Lines 112 thru 133)	379,114,940	(7,132,441)	371,982,499	1,969,214	-	1,969,214	-	373,951,713	1,969,214		
157	(39900) Other Tangible Property	-	-	-			-		-	-		
158	(399.1) Asset Retirement Costs for General Plant	-	-	-			-			-		
159	TOTAL General Plant (Total of Lines 134 thru 136)	379,114,940	(7,132,441)	371,982,499	1,969,214	-	1,969,214		373,951,713	1,969,214		
	TOTAL (Accounts 101 and 106)(Electric Plant In Service)	9,287,245,119	(376,672,787)	8,910,572,332	(20,562,960)	(921,402)	(21,484,362)	-	8,889,087,970	(21,484,362)		
									RB-20			

Plant in Service													
		31100-Stm Pr- Structures-Elec	31200-Stm Pr- Boiler Pit Equip- Elec	31500-Stm Pr- Accessory Equip-Elec	31600-St Pr- Misc Pwr Pit Equip-Elec	35300-Trsm- Station Equip-Elec	35500- Trsm- Poles & Fixtures- Elec	35600- Trsm-OH Cond & Devices- Elec	36500- Dist-OH Conduct or-Elec	36600- Dist-UG Circuit- Elec	36700- Dist-UG Cond & Devic- Elec	39700-Gen- Communicati on Equip- Elec	Grand Total
Month													
	5/1/2012	323,112.59											323,112.59
	6/1/2012	53,761.30											184,101.88
	7/1/2012	2,332,908.04					48,478.48	81,862.10					2,342,486.59
	8/1/2012	808.98					3,537.52	6,041.03					808.98
	9/1/2012	625.09											625.09
	10/1/2012	20,745.14											20,745.14
	11/1/2012	1,303.66											1,303.66
	12/1/2012	1,688.76											1,688.76
	1/1/2013	2,191.59											2,191.59
	2/1/2013	108,289.74											108,289.74
	3/1/2013	5,689.18											5,689.18
	4/1/2013	137.69											137.69
	5/1/2013	386.36											386.36
	6/1/2013	101.04	15,812,185.47	5,466,294.75									21,278,581.26
	7/1/2013	163.81	395,731.80	576,156.92									972,052.53
	8/1/2013	4,280.75	60,875.05	642,536.74									707,692.54
	9/1/2013		11,701.01	474,165.33									485,866.34
	10/1/2013	134.72	343.16	46,629.32									47,107.20
	11/1/2013	2,636.52	13,371.31	352,436.57									368,444.40
	12/1/2013	19.90	428.95	0.06		2,395,215.82							2,395,664.73
	1/1/2014		37,942.43	66,251.42		26,487.18							130,681.03
	2/1/2014		188,496.09	8,838,342.00		26,517.31							9,053,355.40
	3/1/2014		18.81	629,641.49		(15,277.19)							614,383.11
	4/1/2014		291.66	2,110,946.29		2,182.19							2,113,420.14
	5/1/2014		516.94	(718,638.53)		10,047.65							(708,073.94)
	6/1/2014		347.94	369,682.72		7,582.85							377,613.51
	7/1/2014		195.29	503,810.45		60,740.12							564,745.86
	8/1/2014		26,814.85	222,531.24		95,383.24							344,729.33
	9/1/2014		18,638.09	622,074.57									640,712.66
	10/1/2014		11,078.30	84,193.88		2,563.95							97,836.13
	11/1/2014		158,019.45	272,155.34		17,769.92							447,944.71
	12/1/2014		8,849.43	377,167.48		12,735.80							398,752.71
	1/1/2015		9,396.85	211,254.56									220,651.41
	2/1/2015		123,125.19	422,928.78									546,053.97
	3/1/2015	66,281,189.00	270,119,780.20	15,921,939.84	2,371,469.88	225,847.56							354,920,226.48
	4/1/2015	2,461,139.42	140,514,235.69	2,456,857.73	2,418,987.18	8,634.00							147,859,854.02
	5/1/2015	230,220.38	3,007,762.61	198,978.59	41,356.70	(12.42)							3,478,305.86
	6/1/2015	260,388.89	1,323,599.99	110,061.63	20,102.50	9,640.07							1,723,793.08
	7/1/2015	558,285.81	2,619,875.14	224,424.37	26,153.62								3,428,738.94
	8/1/2015	384,635.66	1,218,110.63	128,693.24	1,940.99								1,733,380.52
	9/1/2015	356,484.48	1,106,591.75	110,081.02	2,054.61								1,575,211.86
	10/1/2015	291,016.66	714,905.36	77,905.76	212.80								1,084,040.58
	11/1/2015	257,519.90	872,109.75	95,570.60	633.31				741.31	1,948.76	5,552.66		1,234,076.29
	12/1/2015	212,542.53	887,628.79	388,446.89	1,402.58	(43,777.95)	24,077.87	19,700.08					1,490,020.79
	1/1/2016	248,072.36	550,084.11	59,835.59	828.71								858,820.77
	2/1/2016	173,870.64	626,317.86	97,243.34	37.92								897,469.76
	3/1/2016	207,845.65	776,984.13	90,999.84	860.21							1,603,348.02	2,680,037.85
	4/1/2016	97,695.26	395,266.10	42,022.30	162.06							85,568.10	620,713.82
	5/1/2016	101,081.65	386,799.57	42,406.13								27,083.30	557,370.65
	6/1/2016	177,271.89	555,853.64	77,495.97								247,977.52	1,058,599.02
	7/1/2016	3,044,509.12	15,401,813.61	1,665,939.67	175,188.42							988.43	20,288,439.25
	8/1/2016	409,598.81	767,377.70	74,070.98	3,126.30							997.50	1,255,171.29
	9/1/2016	442,206.43	2,560,720.03	238,927.78	23,772.08	(14,023.82)							3,251,602.50
	10/1/2016	1,364,009.58	1,052,430.87	84,574.74	6,698.36								2,507,713.55
	11/1/2016	763,008.15	1,136,564.67	121,019.73	4,347.82								2,024,940.37
	12/1/2016	578,786.70	1,284,470.36	124,242.30	6,141.25								1,993,640.61
	1/1/2017	1,115,487.40	3,604,741.46	304,376.51	34,300.47								5,058,905.84
	2/1/2017	103,014.91	189,340.99	22,044.96	32.14							3,251.32	317,684.32
Grand Total		82,978,866.14	468,551,733.08	44,328,720.89	5,139,809.91	2,828,256.28	76,093.87	107,603.21	741.31	1,948.76	5,552.66	1,969,214.19	605,988,540.30
													605,988,540.30
Actuals Apr15-Feb17		13,838,692.28	181,553,584.81	6,836,219.67	2,768,340.03	(39,540.12)	24,077.87	19,700.08	741.31	1,948.76	5,552.66	1,969,214.19	206,978,531.54
Projected in ORDER		0.00	227,862,505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,862,505.00
True-Up LC Plant In-Service		13,838,692.28	(46,308,920.19)	6,836,219.67	2,768,340.03	(39,540.12)	24,077.87	19,700.08	741.31	1,948.76	5,552.66	1,969,214.19	(20,883,973.46)
True-Up Reg Credit		(2,158,323.86)	2,735,323.75	(125,246.39)	(133,529.25)	2,789.19							321,013.44
Total True-Up LC		11,680,368.42	(43,573,596.44)	6,710,973.28	2,634,810.78	(36,750.93)	24,077.87	19,700.08	741.31	1,948.76	5,552.66	1,969,214.19	(20,562,960.02)
													RB-20

# **Breakdown of Project In-Service Costs as of August 31, 2016**

100% Costs (\$ in Thousands)

BI 013424 - Water Hammer	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 55,414.4	\$ 928.6	\$ 318.8	\$ 693.4	\$ 178.6	\$ 118.3	\$ 66.6	\$ 90.2	\$ 25.8	\$ 11.0	\$ (0.2)	\$ 0.1					\$57,845.7
AFUDC/Ad Valorem	1,004.9	1.9	3.9	(10.6)	10.2	25.8	5.9	2.9	-	-	(0.1)	-					1,044.8
Overheads	7,099.8	135.6	72.8	90.4	29.1	17.4	12.3	16.1	4.5	1.7	-	-					7,479.7
Monthly In-Service	(61,708.100)	(868.700)	40.100	(226.200)	(177.800)	(588.300)	(238.800)	(2,563.700)	(30.300)	(12.700)	0.200	(0.100)					(66,374.4)
Cumulative In-Service, In-Service April 30, 2015		(62,576.8)	(62,536.7)	(62,762.9)	(62,940.7)	(63,529.0)	(63,767.8)	(66,331.5)	(66,361.8)	(66,374.5)	(66,374.3)	(66,374.4)					
Directs - Not In-Service	1,811.0	197.4	435.6	547.0	40.1	(426.8)	(154.0)	(2,454.5)	-	-	(0.0)	-					(4.2)
Cumulative Not In-Service	\$ 1,811.0	\$ 2,008.4	\$ 2,444.0	\$ 2,991.0	\$ 3,031.1	\$ 2,604.3	\$ 2,450.3	\$ (4.2)	\$ (4.2)	\$ (4.2)	\$ (4.2)	\$ (4.2)					
Closeout should be completed by 6/30/2016																	

BI 501019 - Containment Coolers	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 23,984.1	\$ (9.4)	\$ (625.3)	\$ (14.2)	\$ (0.0)	\$ 6.3	\$ 1.4	\$ 0.3	\$ (1.1)	\$ -	\$ -	\$ 475.0					\$23,817.1
AFUDC/Ad Valorem	420.9	0.2	0.2	0.1	0.6	15.8	1.2	0.7	1.2	1.2	1.2	2.7					446.0
Overheads	3,080.1	(0.9)	(21.0)	(1.4)	(0.0)	0.8	0.3	0.0	(0.2)	-	-	178.0					3,235.7
Monthly In-Service	\$ (27,434.200)	\$ 20.200	\$ 651.100	\$ 7.700	\$ 113.700	\$ (0.200)	\$ (0.020)	\$ -	\$ -	\$ -	\$ -	-					(26,641.7)
Cumulative In-Service, In-Service April 30, 2015		\$ (27,414.0)	\$ (26,762.9)	\$ (26,755.2)	\$ (26,641.5)	\$ (26,641.7)	\$ (26,641.7)	\$ (26,641.7)	\$ (26,641.7)	\$ (26,641.7)	\$ (26,641.7)	\$ (26,641.7)					
Directs - Not In-Service	50.9	10.1	5.0	(7.8)	114.3	22.7	2.9	1.0	(0.1)	1.2	1.2	655.7					857.1
Cumulative Not In-Service	\$ 50.9	\$ 61.0	\$ 66.0	\$ 58.2	\$ 172.5	\$ 195.2	\$ 198.1	\$ 199.1	\$ 199.0	\$ 200.2	\$ 201.4	\$ 857.1					
Open projects will be completed in RF23 (2019)																	

BI 501177 - ESW Guided Wave Inspections	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 11,302.7	\$ 10.5	\$ (8.0)	\$ 1.5	\$ 6.0	\$ 35.3	\$ 6.4	\$ 21.6	\$ 5.6	\$ 3.8	\$ 2.3	\$ 6.1					\$11,393.8
AFUDC/Ad Valorem	1,072.5	26.1	29.3	23.8	31.1	51.3	37.4	39.0	38.8	38.9	38.0	43.3					1,469.5
Overheads	926.2	1.1	(0.6)	0.2	0.7	3.5	1.1	3.8	1.0	0.7	0.4	1.1					939.2
Monthly In-Service																	
Cumulative In-Service, Prior to April 1, 2015	(1,847.5)																(1,847.5)
Cumulative In-Service, In-Service April 30, 2	(1,339.400)																(1,339.4)
Directs - Not In-Service																	
Cumulative Not In-Service	\$ 10,114.5	\$ 10,152.2	\$ 10,172.9	\$ 10,198.4	\$ 10,236.2	\$ 10,326.3	\$ 10,371.2	\$ 10,435.6	\$ 10,481.0	\$ 10,524.4	\$ 10,565.1	\$ 10,615.6					
Ongoing, will place portion in-service after RF21 (2016)																	

BI 501241 - ESW Above Ground Pipe Replacement	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 65,996.1	\$ (12.2)	\$ 28.8	\$ 34.4	\$ 59.3	\$ 64.7	\$ 38.7	\$ 49.0	\$ 54.8	\$ 64.1	\$ 104.9	\$ 861.2					\$67,343.8
AFUDC/Ad Valorem	266.8	-	-	-	-	4.5	-	-	-	-	-	-					271.3
Overheads	4,990.0	(1.1)	3.4	3.4	11.6	8.4	7.8	7.7	10.0	11.2	21.3	245.6					5,319.3
Monthly In-Service			-	-	-	-	-	-	0.1	-	-	-					
Cumulative In-Service (In-Service Prior Mar	(56,689.3)																(56,689.3)
Cumulative In-Service (In-Service After Mar	(12,144.800)								0.100	\$ -	\$ -	\$ -					(12,144.7)
Directs - Not In-Service																	
Cumulative Not In-Service	\$ 2,418.8	\$ 2,405.5	\$ 2,437.7	\$ 2,475.5	\$ 2,546.4	\$ 2,624.0	\$ 2,670.5	\$ 2,727.2	\$ 2,792.2	\$ 2,867.5	\$ 2,993.7	\$ 4,100.5					
Ongoing, will place portion in-service after RF21 (2016)																	

BI 012514 - NN Inverters	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 9,188.1	\$ 8.4	\$ (2.5)	\$ (42.6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$9,151.40
AFUDC/Ad Valorem	1,002.7	-	-	(9.3)	-	-	-	-	-	-	-	-					993.4
Overheads	914.4	0.8	(0.3)	-	-	-	-	-	-	-	-	-					915.0
Cumulative In-Service (In-Service Prior Mar	(29.4)				-	-	-	-	-	-	-	-					
Cumulative In-Service (In-Service After Mar	(11,075.800)	(9.200)	2.750	51.900	-	-	-	-	-	-	-	-					(11,030.4)
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					-

BI 012192 - 480V Breakers	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 6,762.9	\$ 31.0	\$ 17.2	\$ (45.0)	\$ 13.1	\$ 43.3	\$ 33.9	\$ 31.9	\$ 42.9	\$ 64.2	\$ 31.8	\$ 42.4					\$ 7,089.6
AFUDC/Ad Valorem	541.3	-	-	-	-	-	-	-	-	-	-	-					541.3
Overheads	723.3	3.1	1.7	(4.5)	1.6	5.3	6.2	8.3	9.0	11.7	7.6	7.3					780.6
Monthly In-Service	(8,086.600)	(31.400)	(18.900)	49.500	(14.700)	(17.200)	(25.300)	(18.100)	(26.200)	(38.100)	(28.000)	38.100					(8,216.9)
Cumulative In-Service (In-Service Prior Mar	(7,249.2)																
Cumulative In-Service (In-Service After Mar	(837.300)																
Balance	(59.1)	(56.4)	(56.4)	(56.4)	(56.4)	(25.0)	(10.2)	11.9	37.6	75.4	86.8	174.6					

BI 012641 - Reactor Cavity Elevator	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
Directs	\$ 894.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 894.7
AFUDC/Ad Valorem	59.5	2.8	3.1	2.6	3.3	3.6	4.0	2.4	4.1	4.1	4.0	4.6					98.1
Overheads	117.0	-	-	-	-	-	-	-	-	-	-	-					117.0
Already In-Service	(41.900)	-	-	-	-	-	-	-	-	-	-	-					(41.9)
Balance	\$ 1,029.3	\$ 1,032.1	\$ 1,035.2	\$ 1,037.8	\$ 1,041.1	\$ 1,044.7	\$ 1,048.7	\$ 1,051.1	\$ 1,055.2	\$ 1,059.3	\$ 1,063.3	\$ 1,067.9					1,067.9
Project not completed in RF20. Additional work to be completed and will be placed in-service after RF21, Fall 2016.																	

BI 014209 - GE Breaker Replacement	PTD Sept 15	Oct	Nov	Dec	Jan 16	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct2	Nov2	Dec2	Total
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**Breakdown of Project In-Service Costs as of August 31, 2016**

100% Costs (\$ in Thousands)

Directs	\$ 876.3	\$ 73.4	\$ 37.9	\$ (2.8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 984.8
AFUDC/Ad Valorem	72.2	-	-	-	-	-	-	-	-	-	-	-					72.2
Overheads	75.5	13.3	4.0	(0.3)	-	-	-	-	-	-	-	-					92.5
Monthly In-Service	\$ (1,024.000)	\$ (86.700)	\$ (41.900)	\$ 3.100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Cumulative In-Service (In-Service April 30, 2015)	\$ (1,110.7)	\$ (1,152.6)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)	\$ (1,149.5)					\$ (1,573.0)
Balance		-															(423.5)

<b>BI 903002 - FAC - Flow Accelerated Corrosion Bl</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 546.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 546.8
AFUDC/Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-					-
Overheads	55.1	-	-	-	-	-	-	-	-	-	-	-					55.1
Monthly In-Service (In-Service After Mar	\$ (601.900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					(601.9)
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					-

<b>BI 501209 - Satellite Phone Antennae (14259)</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 973.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 973.3
AFUDC/Ad Valorem	37.2	-	-	(0.4)	-	-	-	-	-	-	-	-					36.8
Overheads	86.4	-	-	-	-	-	-	-	-	-	-	-					86.4
Monthly In-Service	\$ (1,096.900)	\$ -	\$ -	\$ 0.400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Cumulative In-Service (In-Service April 30, 2015)	\$ (1,096.9)	\$ (1,096.9)	\$ (1,096.9)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)	\$ (1,096.5)					\$ (1,096.5)
Balance		-															-

<b>BI 501209 - Spent Fuel Pool Level Instr. (14403)</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 2,082.3	\$ 8.0	\$ 4.7	\$ 2.8	\$ 8.2	\$ 11.3	\$ 10.8	\$ (0.9)	\$ 33.1	\$ 17.1	\$ 3.1	\$ 6.1					\$ 2,160.3
AFUDC/Ad Valorem	54.8	-	-	(2.1)	-	-	-	-	-	-	-	-					52.7
Overheads	180.4	1.1	0.5	0.3	1.0	1.3	1.9	(0.2)	5.8	3.0	0.5	1.0					192.1
Monthly In-Service	\$ (2,317.500)	\$ (9.100)	\$ (5.200)	\$ (1.000)	\$ (9.200)	\$ (12.600)	\$ (12.700)	\$ 1.100	\$ (38.900)	\$ (20.100)	\$ (3.600)	\$ (7.100)					
Cumulative In-Service (In-Service April 30, 2015)	\$ (2,326.6)	\$ (2,331.8)	\$ (2,331.8)	\$ (2,332.8)	\$ (2,342.0)	\$ (2,354.6)	\$ (2,367.3)	\$ (2,366.2)	\$ (2,405.1)	\$ (2,425.2)	\$ (2,428.8)	\$ (2,435.9)					\$ (2,405.1)
Balance		-	-	-													-

<b>BI 014563 - Replace Auto Transfer Switch, Security</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 599.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 599.6
AFUDC/Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-					-
Overheads	50.9	-	-	-	-	-	-	-	-	-	-	-					50.9
Monthly In-Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (650.500)	\$ -	\$ -					
Cumulative In-Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (650.5)	\$ (650.5)	\$ (650.5)					\$ -
Balance		650.5	650.5	650.5	650.5	650.5	650.5	650.5	650.5	-	-	-					650.5
Project should transfer in May 2016 business.																	

<b>BI 501207 - Fukushima Shelter #1 (14459)</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 2,520.7	\$ (2.9)	\$ 19.1	\$ 11.8	\$ 22.2	\$ (22.2)	\$ -	\$ -	\$ -	\$ -	\$ 1.9	\$ -					\$ 2,548.7
AFUDC/Ad Valorem	96.5	1.5	4.3	(5.8)	-	4.9	-	-	-	-	-	-					101.4
Overheads	278.6	(0.2)	1.9	2.8	2.7	(2.7)	-	-	-	-	0.3	-					283.1
Monthly In-Service	\$ (2,910.300)	\$ 3.200	\$ (26.800)	\$ (8.800)	\$ (24.900)	\$ 20.000	\$ -	\$ -	\$ -	\$ -	\$ (2.200)	\$ -					
Cumulative In-Service	\$ (2,910.3)	\$ (2,907.1)	\$ (2,933.9)	\$ (2,942.7)	\$ (2,967.6)	\$ (2,947.6)	\$ (2,947.6)	\$ (2,947.6)	\$ (2,947.6)	\$ (2,947.6)	\$ (2,949.8)	\$ (2,949.8)					\$ (2,947.6)
Balance	(14.5)	(12.9)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)	(14.4)					(14.4)

<b>BI 501207 - Fukushima Shelter #3 (14461)</b>	<b>PTD Sept 15</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan 16</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct2</b>	<b>Nov2</b>	<b>Dec2</b>	<b>Total</b>
Directs	\$ 2,476.7	\$ 44.0	\$ 5.3	\$ -	\$ -	\$ -	\$ (0.2)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 2,525.9
AFUDC/Ad Valorem	98.8	-	-	-	-	5.0	-	-	-	-	-	-					103.8
Overheads	318.2	5.5	0.6	-	-	(0.1)	-	-	-	-	-	-					324.2
Monthly In-Service	\$ (2,901.600)	\$ (49.500)	\$ (5.900)	\$ -	\$ -	\$ (5.000)	\$ 0.200	\$ -	\$ -	\$ -	\$ -	\$ -					
Cumulative In-Service	\$ (2,901.6)	\$ (2,951.1)	\$ (2,957.0)	\$ (2,957.0)	\$ (2,957.0)	\$ (2,962.0)	\$ (2,961.8)	\$ (2,961.8)	\$ (2,961.8)	\$ (2,961.8)	\$ (2,961.8)	\$ (2,961.8)					\$ (2,961.8)
Balance	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)					(7.9)

Grand Total Estimated EPIS from March 20: \$ (125,391.8) \$ (1,031.2) \$ 595.3 \$ (123.4) \$ (112.9) \$ (603.3) \$ (276.6) \$ (2,580.7) \$ (95.3) \$ (721.4) \$ (33.6) \$ 30.9  
(\$ in thousands)

\$ (125,391.800) \$(126,423.000) \$(125,827.750) \$(125,951.150) \$(126,064.050) \$(126,667.350) \$(126,943.970) \$(129,524.670) \$(129,619.970) \$ (130,341.370) \$ (130,374.970) \$(130,344.070)  
\$ (130,341,370) \$ (130,374,970) \$(130,344,070)

47%  
\$ (61,261.713)

Actuals Aug 2016	\$ 61,261,713
PER ORDER	\$ 62,183,114
	\$ (921,401)

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 37, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

Title: Director, Regulatory Affairs

Date: March 8, 2017

KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:38

Please provide an update to Adjustment RB-30 - Accumulated Depreciation Reserve as of February 28, 2017.

Response:

See attached file for the KS Abbrev Update adjustment RB-30 as of February 28, 2017.

Note: In the Direct Filing, the total Budgeted Plant for the LaCygne Environmental project, which included budgeted removal costs, was left unchanged in RB-20. There were approximately \$14.8 million of LaCygne Environmental project costs for Removal Costs through February 2017 that have been removed from the Budgeted Plant amounts in the KS Abbrev Update adjustment RB-20 and included in the Plant Reserve account as part of the KS Abbrev Update adjustment RB-30.

Attachments:

Q38\_ RB-30 Plant Reserve - KCPL-KS Abbrev - Feb17 Update  
Q38\_Verification.pdf

Kansas City Power & Light Company											
2016 KS Abbreviated RATE CASE - Feb17 Update											
Update 2/28/17											
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS											
RB-30 Accum Reserve											
FERC-108 & 111											
CR/(DR) Signs reversed on this schedule											
Total Company Kansas Basis											
		RB-30 Total System KS BASIS Actual	RB-82 TDC Adj	ACTUAL ACCUM RESERVE Depreciation & Amortization	True-Up Reserve - LaCygne Environmental	True-Up Reserve - Wolf Creek	Net Activity		Total Adjustments RB-30	ADJUSTED "Total Comp" KS Basis Reserve	RB-30 Net Incr (Decr) RESERVE
Line No.	Account	PER ORDER	PER ORDER	PER ORDER						KS Abbrev Feb 2017	
1	1. INTANGIBLE PLANT										
2	(30100) Organization	-		-			-		-	-	-
3	(30200) Franchises and Consents	-		-			-		-	-	-
4	(30301) Miscellaneous Intangible Plant (Like 353)	532,882	(10,025)	522,857			-		-	522,857	-
5	(30302) Miscellaneous Intangible Plant - 5 yr software	-	-	-							-
6	Customer Related	30,573,295	(575,188)	29,998,107			-		-	29,998,107	-
7	Energy Related	9,230,918	(173,665)	9,057,253					-	9,057,253	-
8	Demand Related	14,347,459	(269,924)	14,077,535			-		-	14,077,535	-
9	Corporate	12,504,558	(235,253)	12,269,305			-		-	12,269,305	-
10	Transmission Related	3,828,596	(72,029)	3,756,567			-		-	3,756,567	-
11	(30303) Miscellaneous Intangible Plant - 10 yr software		-	-							-
12	Customer Related	42,754,858	(804,364)	41,950,494			-		-	41,950,494	-
13	Energy Related	20,303,296	(381,974)	19,921,322			-		-	19,921,322	-
14	Demand Related	5,422,976	(102,025)	5,320,951			-		-	5,320,951	-
15	Corporate	4,433,481	(83,409)	4,350,072			-		-	4,350,072	-
16	Transmission Related			-							-
17	(30304) Miscellaneous Intangible Plant - Communications Equip (Like 353)	-		-			-		-	-	-
18	(30305) Miscellaneous Intangible Plant - WC 5 yr software	16,100,426	(302,904)	15,797,522			-		-	15,797,522	-
19	(30307) Miscellaneous Intangible Steam - Pr-Strc (Like 312)	8,329	(157)	8,172			-		-	8,172	-
19	(30308) Misc Intan -Trans Line (like 355)	523,174	(9,843)	513,331			-		-	513,331	-
20	(30309) Misc Intan -MINT Line	7,032	(132)	6,900			-		-	6,900	-
21	(30310) Miscellaneous Intangible Steam -Iatan Hwy & Bridge	230,194	(4,331)	225,863			-		-	225,863	-
22	TOTAL Intangible Plant (Total of Lines 2 thru 11)	160,801,474	(3,025,223)	157,776,251	-	-	-	-	-	157,776,251	-
23	2. PRODUCTION PLANT										
24	A. Steam Production Plant										
25	(31000) Land and Land Rights	-		-			-		-	-	-
26	(31100) Structures and Improvements	62,707,767		62,707,767	1,691,430		1,691,430		1,691,430	64,399,197	1,691,430
27	(31101) Structures and Improvements - Leasehold Imp.	463,633		463,633			-		-	463,633	-
28	(31102) Structures and Improvements -H5	7,922,541		7,922,541			-		-	7,922,541	-
29	(31104) Structures and Improvements - Iatan 2	8,254,291		8,254,291			-		-	8,254,291	-
30	(31115) Structures and Impr - Addl Amort -100% KS	5,931,817		5,931,817			-		-	5,931,817	-
31	(31200) Boiler Plant Equipment	446,388,735		446,388,735	6,694,233		6,694,233		6,694,233	453,082,968	6,694,233
32	(31201) Boiler Plant Equipment - Unit Train	7,856,280		7,856,280			-		-	7,856,280	-
33	(31202) Boiler Plant Equipment - AQC	59,505,083		59,505,083			-		-	59,505,083	-
34	(31203) Boiler Plant Equipment - H5	197,568,466		197,568,466			-		-	197,568,466	-
35	(31204) Boiler Plant Equipment -Iatan 2	70,230,999		70,230,999			-		-	70,230,999	-
36	(31213) Boiler Plant Equipment -Iat 1 -Juris Disallow -100% KS	(102,346)		(102,346)			-		-	(102,346)	-
37	(31214) Boiler Plant Equipment -Iat 2 -Juris Disallow -100% KS	(409,304)		(409,304)			-		-	(409,304)	-
38	(31215) Boiler Plant Equipment - Add Amort -100% KS	47,084,753		47,084,753			-		-	47,084,753	-
39	(31400) Turbogenerator Units	107,178,046		107,178,046			-		-	107,178,046	-
40	(31404) Turbogenerator Units -Iatan 2	14,905,318		14,905,318			-		-	14,905,318	-
41	(31415) Turbogenerator Units -Add Amort -100% KS	8,798,405		8,798,405			-		-	8,798,405	-
42	(31500) Accessory Electric Equipment	51,567,554		51,567,554	1,838,229		1,838,229		1,838,229	53,405,782	1,838,229
43	(31501) Accessory Electric Equipment - H5	34,738,058		34,738,058			-		-	34,738,058	-
44	(31502) Accessory Electric Equipment - Computer	3,715		3,715			-		-	3,715	-
45	(31504) Accessory Electric Equipment -Iatan 2	4,418,637		4,418,637			-		-	4,418,637	-
46	(31515) Accessory Electric Equipment -Add Amort -100%KS	3,151,783		3,151,783			-		-	3,151,783	-
47	(31600) Misc. Power Plant Equipment	18,976,570		18,976,570	186,013		186,013		186,013	19,162,583	186,013
48	(31601) Misc. Power Plant Equipment - H5	2,071,487		2,071,487			-		-	2,071,487	-

Kansas City Power & Light Company											
2016 KS Abbreviated RATE CASE - Feb17 Update											
Update 2/28/17											
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS											
RB-30 Accum Reserve											
FERC-108 & 111											
CR/(DR) Signs reversed on this schedule											
Total Company Kansas Basis											
		RB-30 Total System KS BASIS Actual	RB-82 TDC Adj	ACTUAL ACCUM RESERVE Depreciation & Amortization	True-Up Reserve - LaCygne Environmental	True-Up Reserve - Wolf Creek	Net Activity		Total Adjustments RB-30	ADJUSTED "Total Comp" KS Basis Reserve	RB-30 Net Incr (Decr) RESERVE
Line No.	Account	PER ORDER	PER ORDER	PER ORDER						KS Abbrev Feb 2017	
49	(31604) Misc. Power Plant Equipment -Iatan 2	309,821		309,821			-		-	309,821	-
50	(31615) Misc. Power Plant Equip -Add Amort -100%KS	875,350		875,350			-		-	875,350	-
51	(31700) Asset Retirement Costs for Steam Production	-		-			-		-	-	-
52	TOTAL Steam Production Plant (Total of Lines 15 thru 43)	1,160,397,459	-	1,160,397,459	10,409,904	-	10,409,904	-	10,409,904	1,170,807,363	10,409,904
53	B. Nuclear Production Plant										
54	(32000) Land and Land Rights	-		-			-		-	-	-
55	(32100) Structures and Improvements	252,350,159		252,350,159		147,312	147,312		147,312	252,497,471	147,312
56	(32101) Structures and Improvements - MO Gross Up	-		-			-		-	-	-
57	(32200) Reactor Plant	393,618,474		393,618,474		1,679,656	1,679,656		1,679,656	395,298,130	1,679,656
58	(32201) Reactor Plant - MO Gross Up	-		-			-		-	-	-
59	(32300) Turbogenerator Units	82,989,499		82,989,499			-		-	82,989,499	-
60	(32301) Turbogenerator Units - MO Gross Up	-		-			-		-	-	-
61	(32400) Accessory Electric Equipment	67,968,538		67,968,538		210,258	210,258		210,258	68,178,796	210,258
62	(32401) Accessory Electric Equipment - MO Gross Up	-		-			-		-	-	-
63	(32500) Misc. Power Plant Equipment	28,321,601		28,321,601		25,080	25,080		25,080	28,346,681	25,080
64	(32501) Misc. Power Plant Equipment - MO Gross Up	-		-			-		-	-	-
65	(32800) Disallowance - MO Gross Up	-		-			-		-	-	-
66	(32801) MPSC Disallowance - 100%	-		-			-		-	-	-
67	(32802) MO Disallowance - Not MO Jurisdiction	-		-			-		-	-	-
68	(32803) KCC Disallowance - 100%	(63,553,673)		(63,553,673)			-		-	(63,553,673)	-
69	(32804) KS Disallowance - Not KS Jurisdiction	-		-			-		-	-	-
70	(32805) KS Disallowance	(11,891,311)		(11,891,311)			-		-	(11,891,311)	-
71	TOTAL Nuclear Production Plant (Total of Lines 46 thru 62)	749,803,287	-	749,803,287	-	2,062,306	2,062,306	-	2,062,306	751,865,593	2,062,306
72	D. Other Production Plant										
73	(34000) Land	-		-			-		-	-	-
74	(34001) Land Rights	566		566			-		-	566	-
75	(34100) Structures and Improvements	1,650,659		1,650,659			-		-	1,650,659	-
76	(34102) Structures and Improvements Wind	1,722,237		1,722,237			-		-	1,722,237	-
77	(34200) Fuel Holders, Products, and Accessories	5,008,509		5,008,509			-		-	5,008,509	-
78	(34300) Prime Movers	-		-			-		-	-	-
79	(34400) Generators	123,967,657		123,967,657			-		-	123,967,657	-
80	(34401) Solar Generators	88,152		88,152			-		-	88,152	-
80	(34402) Wind Generation	82,084,165		82,084,165			-		-	82,084,165	-
81	(34415) Wind Generation -Add Amort -100% KS	5,740,000		5,740,000			-		-	5,740,000	-
82	(34500) Accessory Electric Equipment	12,517,998		12,517,998			-		-	12,517,998	-
83	(34502) Accessory Electric Equipment Wind	97,828		97,828			-		-	97,828	-
84	(34600) Misc. Power Plant Equipment	7,859		7,859			-		-	7,859	-
85	(34602) Misc. Power Plant Equipment Wind	1,408		1,408			-		-	1,408	-
86	(34700) Asset Retirement Costs for Other Production	-		-			-		-	-	-
87	TOTAL Other Production Plant (Total of Lines 65 thru 78)	232,887,038	-	232,887,038	-	-	-	-	-	232,887,038	-
88	Production - Salvage & Removal Retirements not classified	(35,838,467)		(35,838,467)	-	-	-		-	(35,838,467)	-
89	TOTAL Other Production Plant (Total of Lines 14 thru 80)	2,107,249,317	-	2,107,249,317	10,409,904	2,062,306	12,472,210	-	12,472,210	2,119,721,527	12,472,210
3. TRANSMISSION PLANT											
91	(35000) Land	-	-	-			-		-	-	-
92	(35001) Land Rights	1,340,155	(1,114,577)	225,578			-		-	225,578	-
93	(35002) Land Rights - WC	-	-	-			-		-	-	-
94	(35200) Structures and Improvements	2,431,607	(2,022,312)	409,295			-		-	409,295	-
95	(35201) Structures and Improvements - WC	141,875	(117,994)	23,881			-		-	23,881	-
96	(35202) Structures and Improvements - WC - MO Gross Up	-	-	-			-		-	-	-

Q38\_RB-30\_Plant\_Reserve\_KCPL-KS\_Abbrev\_Feb17\_Update  
RB-30

Kansas City Power & Light Company											
2016 KS Abbreviated RATE CASE - Feb17 Update											
Update 2/28/17											
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS											
RB-30 Accum Reserve											
FERC-108 & 111											
CR/(DR) Signs reversed on this schedule											
Total Company Kansas Basis											
		RB-30 Total System KS BASIS Actual	RB-82 TDC Adj	ACTUAL ACCUM RESERVE Depreciation & Amortization	True-Up Reserve - LaCygne Environmental	True-Up Reserve - Wolf Creek	Net Activity		Total Adjustments RB-30	ADJUSTED "Total Comp" KS Basis Reserve  KS Abbrev Feb 2017	RB-30 Net Incr (Decr) RESERVE
Line No.	Account	PER ORDER	PER ORDER	PER ORDER							
97	(35300) Station Equipment	61,920,735	(51,498,072)	10,422,663	17,263		17,263		17,263	10,439,926	17,263
98	(35301) Station Equipment - WC	6,860,120	(5,705,406)	1,154,714			-		-	1,154,714	-
99	(35302) Station Equipment - WC - MO Gross Up	-		-			-		-	-	-
100	(35303) Station Equipment - Communication	10,007,596	(8,323,091)	1,684,505			-		-	1,684,505	-
101	(35315) Station Equipment -Add Amort -100%KS	167,891	(139,631)	28,260			-		-	28,260	-
102	(35400) Towers and Fixtures	4,387,222	(3,648,753)	738,469			-		-	738,469	-
103	(35500) Poles and Fixtures	70,965,183	(59,020,134)	11,945,049	2,576		2,576		2,576	11,947,625	2,576
104	(35501) Poles and Fixtures - WC	66,726	(55,495)	11,231			-		-	11,231	-
105	(35502) Poles and Fixtures - WC - MO Gross Up	-		-			-		-	-	-
106	(35600) Overhead Conductors and Devices	55,511,409	(46,167,580)	9,343,829	577		577		577	9,344,406	577
107	(35601) Overhead Conductors and Devices - WC	30,051	(24,993)	5,058			-		-	5,058	-
108	(35602) Overhead Conductors and Devices - WC - MO Gross Up	-		-			-		-	-	-
109	(35700) Underground Conduit	2,507,666	(2,085,569)	422,097			-		-	422,097	-
110	(35800) Underground Conductors and Devices	2,163,604	(1,799,420)	364,184			-		-	364,184	-
111	(35900) Roads and Trails	-		-			-		-	-	-
112	(359.1) Asset Retirement Costs for Transmission Plant	-		-			-		-	-	-
113	Transmission-Salvage & Removal : Retirements not classified	2,295,648	(1,909,238)	386,410			-		-	386,410	-
114	TOTAL Transmission Plant (Total of Lines 83 thru 105)	220,797,488	(183,632,265)	37,165,223	20,416	-	20,416	-	20,416	37,185,638	20,416
115	4. DISTRIBUTION PLANT										
116	(36000) Land	-		-			-		-	-	-
117	(36001) Land Rights	266,549		266,549			-		-	266,549	-
118	(36100) Structures and Improvements	5,533,767		5,533,767			-		-	5,533,767	-
119	(36200) Station Equipment	78,967,180		78,967,180			-		-	78,967,180	-
120	(36203) Station Equipment - Communication	5,527,188		5,527,188			-		-	5,527,188	-
121	(36300) Storage Battery Equipment	-		-			-		-	-	-
122	(36400) Poles, Towers, and Fixtures	155,390,625		155,390,625			-		-	155,390,625	-
123	(36500) Overhead Conductors and Devices	87,790,256		87,790,256	22		22		22	87,790,278	22
124	(36600) Underground Conduit	55,689,295		55,689,295	19		19		19	55,689,314	19
125	(36700) Underground Conductors and Devices	151,566,650		151,566,650	70		70		70	151,566,720	70
126	(36800) Line Transformers	143,313,862		143,313,862			-		-	143,313,862	-
127	(36900) Services	62,772,422		62,772,422			-		-	62,772,422	-
128	(37000) Meters	29,398,231		29,398,231			-		-	29,398,231	-
129	(37001) Distribution AMI Meters -Electric	694,094		694,094			-		-	694,094	-
129	(37100) Installations on Customer Premises	14,737,699		14,737,699			-		-	14,737,699	-
130	(37200) Leased Property on Customer Premises	-		-			-		-	-	-
131	(37300) Street Lighting and Signal Systems	12,552,327		12,552,327			-		-	12,552,327	-
132	(37400) Asset Retirement Costs for Distribution Plant	-		-			-		-	-	-
133	Distribution-Salvage and removal: Retirements not classified	(2,582,032)		(2,582,032)			-		-	(2,582,032)	-
134	TOTAL Distribution Plant (Total of Lines 100 thru 125)	801,618,113	-	801,618,113	111	-	111	-	111	801,618,224	111
135	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT										
136	(38200) Computer Hardware-RTO	-	-	-			-	-	-	-	-
137	(38303) Software-RTO-5yr	-	-	-			-	-	-	-	-
138	TOTAL Reg. Trans and Mrkt Opr Plt (Total of Lines 108 thru 109)	-	-	-	-	-	-	-	-	-	-
139	6. GENERAL PLANT										
140	(38900) Land and Land Rights		-	-					-		-
141	(39000) Structures and Improvements	20,613,868	(387,817)	20,226,051			-		-	20,226,051	-
142	(39003) Structures and Improvements - Leasehold Imp. (801 Charlot	2,000,793	(37,642)	1,963,151			-		-	1,963,151	-
143	(39004) Structures and Improvements - Leasehold Imp. (Marshall)	-	-	-			-		-	-	-
144	(39005) Structures and Improvements - Leasehold Imp. (One KC Pla	6,598,480	(124,140)	6,474,340			-		-	6,474,340	-

Kansas City Power & Light Company											
2016 KS Abbreviated RATE CASE - Feb17 Update											
Update 2/28/17											
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS											
RB-30 Accum Reserve											
FERC-108 & 111											
CR/(DR) Signs reversed on this schedule											
Total Company Kansas Basis											
		RB-30 Total System KS BASIS Actual	RB-82 TDC Adj	ACTUAL ACCUM RESERVE Depreciation & Amortization	True-Up Reserve - LaCygne Environmental	True-Up Reserve - Wolf Creek	Net Activity		Total Adjustments RB-30	ADJUSTED "Total Comp" KS Basis Reserve	RB-30 Net Incr (Decr) RESERVE
Line No.	Account	PER ORDER	PER ORDER	PER ORDER					KS Abbrev Feb 2017		
145	(39100) Office Furniture and Equipment	985,062	(18,532)	966,530			-	-	966,530	-	
146	(39110) Office Furniture and Equipment	(1,059,537)	19,933	(1,039,604)			-	-	(1,039,604)	-	
147	(39101) Office Furniture and Equipment - WC	2,159,719	(40,632)	2,119,087			-	-	2,119,087	-	
148	(39111) Office Furniture and Equipment	(100,561)	1,892	(98,669)			-	-	(98,669)	-	
149	(39102) Office Furniture and Equipment - Computer	6,889,497	(129,615)	6,759,882			-	-	6,759,882	-	
150	(39112) Office Furniture and Equipment	(20,078)	378	(19,700)			-	-	(19,700)	-	
151	(39200) Transportation Equipment - Autos	531,466	(9,999)	521,467			-	-	521,467	-	
152	(39201) Transportation Equipment - Light Trucks	3,244,582	(61,042)	3,183,540			-	-	3,183,540	-	
153	(39202) Transportation Equipment - Heavy Trucks	10,645,632	(200,281)	10,445,351			-	-	10,445,351	-	
154	(39203) Transportation Equipment - Tractors	431,834	(8,124)	423,710			-	-	423,710	-	
155	(39204) Transportation Equipment - Trailers	1,116,050	(20,997)	1,095,053			-	-	1,095,053	-	
156	(39300) Stores Equipment	383,459	(7,214)	376,245			-	-	376,245	-	
157	(39310) Stores Equipment	12,498	(235)	12,263			-	-	12,263	-	
158	(39400) Tools, Shop, and Garage Equipment	2,497,580	(46,988)	2,450,592			-	-	2,450,592	-	
159	(39410) Tools, Shop, and Garage Equipment	(7,460)	140	(7,320)			-	-	(7,320)	-	
160	(39500) Laboratory Equipment	3,465,325	(65,195)	3,400,130			-	-	3,400,130	-	
161	(39510) Laboratory Equipment	(254,958)	4,797	(250,161)			-	-	(250,161)	-	
162	(39600) Power Operated Equipment	9,330,685	(175,542)	9,155,143			-	-	9,155,143	-	
163	(39700) Communication Equipment	54,705,634	(1,029,199)	53,676,435	120,714		120,714	120,714	53,797,149	120,714	
164	(39710) Communication Equipment	(8,072,307)	151,868	(7,920,439)			-	-	(7,920,439)	-	
165	(39701) Communication Equipment - WC	122,781	(2,310)	120,471			-	-	120,471	-	
166	(39702) Communication Equipment - WC - MO Gross Up	-		-			-	-	-	-	
167	(39800) Miscellaneous Equipment	275,728	(5,187)	270,541			-	-	270,541	-	
168	(39810) Miscellaneous Equipment	15,581	(293)	15,288			-	-	15,288	-	
169	Gen Plant-Slvg & removal/retirements not classified	(392,721)	7,388	(385,333)			-	-	(385,333)	-	
170	SUBTOTAL GENERAL PLANT (Total Line 133 to Line 164)	116,118,632	(2,184,588)	113,934,044	120,714	-	120,714	-	120,714	114,054,758	
171	TOTAL (Accounts 101 and 106)(Electric Plant In Service)	3,406,585,024	(188,842,076)	3,217,742,948	10,551,144	2,062,306	12,613,450	-	12,613,450	3,230,356,399	
									RB-30		





Kansas Depreciation Expense by Plant Account												
	31100-Stm Pr-Structures-Elec	31200-Stm Pr-Boiler Plt Equip-Elec	31500-Stm Pr-Accessory Equip-Elec	31600-St Pr-Misc Pwr Plt Equip-Elec	35300-Trsm-Station Equip-Elec	35500-Trsm-Poles & Fixtures-Elec	35600-Trsm-OH Cond & Devices-Elec	36500-Dist-OH Conductor-Elec	36600-Dist-UG Circuit-Elec	36700-Dist-UG Cond & Devic-Elec	39700-Gen-Communication Equip-Elec	Grand Total
5/1/2012	104.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.56
6/1/2012	226.52	0.00	0.00	0.00	0.00	18.68	4.73	0.00	0.00	0.00	0.00	249.93
7/1/2012	998.86	0.00	0.00	0.00	0.00	38.71	9.81	0.00	0.00	0.00	0.00	1,047.38
8/1/2012	1,754.06	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,804.30
9/1/2012	1,754.52	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,804.76
10/1/2012	1,761.44	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,811.68
11/1/2012	1,768.57	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,818.81
12/1/2012	1,769.54	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,819.78
1/1/2013	1,876.20	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,928.44
2/1/2013	1,914.08	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	1,964.32
3/1/2013	1,953.16	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	2,003.40
4/1/2013	1,955.16	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	2,005.40
5/1/2013	1,955.34	0.00	0.00	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	2,005.58
6/1/2013	1,955.51	8,010.39	2,811.32	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	12,827.46
7/1/2013	1,955.60	16,221.26	5,918.96	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	24,146.05
8/1/2013	1,957.12	16,452.57	6,545.73	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	25,005.67
9/1/2013	1,958.59	16,489.34	7,120.06	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	25,618.22
10/1/2013	1,958.64	16,495.44	7,387.90	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	25,892.22
11/1/2013	1,959.59	16,502.39	7,593.14	0.00	0.00	40.08	10.16	0.00	0.00	0.00	0.00	26,105.35
12/1/2013	1,960.50	16,509.38	7,774.40	0.00	535.19	40.08	10.16	0.00	0.00	0.00	0.00	26,823.71
1/1/2014	1,960.50	16,528.82	7,808.47	0.00	1,076.30	40.08	10.16	0.00	0.00	0.00	0.00	27,424.33
2/1/2014	1,960.50	16,643.53	12,388.11	0.00	1,088.14	40.08	10.16	0.00	0.00	0.00	0.00	32,130.53
3/1/2014	1,960.50	16,739.03	17,257.51	0.00	1,090.66	40.08	10.16	0.00	0.00	0.00	0.00	37,097.94
4/1/2014	1,960.50	16,739.19	18,666.99	0.00	1,087.73	40.08	10.16	0.00	0.00	0.00	0.00	38,504.66
5/1/2014	1,960.50	16,739.60	19,383.06	0.00	1,090.46	40.08	10.16	0.00	0.00	0.00	0.00	39,223.86
6/1/2014	1,960.50	16,740.04	19,203.59	0.00	1,094.40	40.08	10.16	0.00	0.00	0.00	0.00	39,048.77
7/1/2014	1,960.50	16,740.31	19,652.83	0.00	1,109.67	40.08	10.16	0.00	0.00	0.00	0.00	39,513.55
8/1/2014	1,960.50	16,754.00	20,026.39	0.00	1,144.55	40.08	10.16	0.00	0.00	0.00	0.00	39,935.68
9/1/2014	1,960.50	16,777.02	20,460.77	0.00	1,165.86	40.08	10.16	0.00	0.00	0.00	0.00	40,414.40
10/1/2014	1,960.50	16,792.08	20,824.00	0.00	1,166.44	40.08	10.16	0.00	0.00	0.00	0.00	40,793.26
11/1/2014	1,960.50	16,877.74	21,007.27	0.00	1,170.98	40.08	10.16	0.00	0.00	0.00	0.00	41,066.74
12/1/2014	1,960.50	16,962.28	21,341.22	0.00	1,177.80	40.08	10.16	0.00	0.00	0.00	0.00	41,492.04
1/1/2015	1,960.50	16,971.52	21,643.85	0.00	1,180.64	40.08	10.16	0.00	0.00	0.00	0.00	41,806.75
2/1/2015	1,960.50	17,038.66	21,970.01	0.00	1,180.64	40.08	10.16	0.00	0.00	0.00	0.00	42,200.05
3/1/2015	24,070.42	145,391.88	29,890.31	1,063.79	1,231.11	40.08	10.16	0.00	0.00	0.00	0.00	201,697.74
4/1/2015	46,983.39	341,041.47	38,793.51	3,207.50	1,283.50	40.08	10.16	0.00	0.00	0.00	0.00	431,359.61
5/1/2015	47,865.40	409,923.93	40,096.25	4,306.95	1,285.43	40.08	10.16	0.00	0.00	0.00	0.00	503,528.19
6/1/2015	48,033.61	412,118.19	40,255.19	4,335.95	1,287.58	40.08	10.16	0.00	0.00	0.00	0.00	506,080.75
7/1/2015	48,314.31	414,115.93	40,427.22	4,357.78	1,289.73	40.08	10.16	0.00	0.00	0.00	0.00	508,555.21
8/1/2015	48,637.60	416,060.24	40,608.83	4,371.04	1,289.73	40.08	10.16	0.00	0.00	0.00	0.00	511,017.68
9/1/2015	48,891.71	417,237.93	40,731.63	4,372.92	1,289.73	40.08	10.16	0.00	0.00	0.00	0.00	512,574.16
10/1/2015	49,113.72	507,198.71	42,051.63	4,373.99	1,289.73	40.08	10.16	0.00	0.00	0.00	0.00	604,078.02
11/1/2015	49,301.79	508,173.87	42,143.53	4,374.39	1,289.73	40.08	10.16	0.32	0.29	1.05	0.00	605,335.21
12/1/2015	49,462.96	509,255.17	42,399.91	4,375.35	1,279.95	49.35	11.30	0.65	0.57	2.10	0.00	606,837.31
1/1/2016	49,620.89	510,138.59	42,637.37	4,376.41	1,270.17	58.63	12.44	0.65	0.57	2.10	0.00	608,117.81
2/1/2016	49,765.56	510,861.45	42,720.58	4,376.81	1,270.17	58.63	12.44	0.65	0.57	2.10	0.00	609,068.95
3/1/2016	49,896.44	511,723.73	42,820.30	4,377.24	1,270.17	58.63	12.44	0.65	0.57	2.10	2,059.96	612,222.21
4/1/2016	50,001.20	512,444.04	42,890.76	4,377.72	1,270.17	58.63	12.44	0.65	0.57	2.10	4,229.87	615,288.13
5/1/2016	50,069.35	512,924.59	42,935.48	4,377.80	1,270.17	58.63	12.44	0.65	0.57	2.10	4,374.60	616,026.36
6/1/2016	50,164.79	513,503.81	42,998.99	4,377.80	1,270.17	58.63	12.44	0.65	0.57	2.10	4,727.99	617,117.94
7/1/2016	51,269.43	523,309.23	43,922.51	4,460.47	1,270.17	58.63	12.44	0.65	0.57	2.10	5,047.86	629,354.06
8/1/2016	52,453.74	533,244.63	44,844.21	4,544.62	1,270.17	58.63	12.44	0.65	0.57	2.10	5,050.41	641,482.16
9/1/2016	52,745.79	535,289.63	45,010.01	4,557.32	1,267.03	58.63	12.44	0.65	0.57	2.10	5,051.70	643,995.85
10/1/2016	53,365.08	537,509.78	45,181.38	4,571.70	1,263.90	58.63	12.44	0.65	0.57	2.10	5,051.70	647,017.91
11/1/2016	53,411.11	540,079.73	45,289.94	4,576.91	1,263.90	58.63	12.44	0.65	0.57	2.10	5,051.70	649,747.66
12/1/2016	53,187.90	542,792.27	45,419.51	4,581.86	1,263.90	58.63	12.44	0.65	0.57	2.10	5,051.70	652,371.52
1/1/2017	53,768.81	545,796.52	45,646.56	4,600.95	1,263.90	58.63	12.44	0.65	0.57	2.10	5,051.70	656,202.81
2/1/2017	54,186.60	548,127.85	45,819.46	4,617.15	1,263.90	58.63	12.44	0.65	0.57	2.10	5,055.87	659,145.21
Grand Total	1,245,526.24	11,799,987.78	1,322,320.66	101,914.42	46,923.55	2,530.67	606.31	10.00	8.84	32.49	55,805.05	14,575,666.04
Total KS Reserve												
Estimated Reserve at Feb 2017 Above	1,245,526.24	11,799,987.78	1,322,320.66	101,914.42	46,923.55	2,530.67	606.31	10.00	8.84	32.49	55,805.05	14,575,666.04
LC Removal Costs - Inadv Rec to 107		(809,723.60)										(809,723.60)
LC Removal Costs	(91,323.02)	(4,801,606.60)	(1,703.50)	(1,045.35)	(20,141.49)							(4,915,819.95)
Total LC Estimated Reserve	1,154,203.22	6,188,657.58	1,320,617.16	100,869.07	26,782.07	2,530.67	606.31	10.00	8.84	32.49	55,805.05	8,850,122.49
PER ORDER - Actuals thru 3/31/15	85,015.06	487,116.48	336,675.89	1,063.79	17,590.57	1,339.88	339.64	0.00	0.00	0.00	0.00	929,141.31
PER ORDER - Proj from RB-30	287,252.00	2,606,844.00	134,141.00	13,813.00	1,211.00							3,043,261.00
PER ORDER - TOTAL	372,267.06	3,093,960.48	470,816.89	14,876.79	18,801.57	1,339.88	339.64	0.00	0.00	0.00	0.00	3,972,402.31
ADJ RB-30 - KS JURIS	781,936.16	3,094,697.11	849,800.27	85,992.28	7,980.50	1,190.79	266.68	10.00	8.84	32.49	55,805.05	4,877,720.18
ADJ RB-30 - TOTAL COMPANY	1,691,429.81	6,694,233.11	1,838,228.73	186,012.50	17,262.86	2,575.83	576.86	21.64	19.13	70.29	120,713.61	10,551,144.36

Actual Plant in Service												
Month	31100-Stm Pr-Structures-Elec	31200-Stm Pr-Boiler Plt Equip-Elec	31500-Stm Pr-Accessory Equip-Elec	31600-St Pr-Misc Pwr Plt Equip-Elec	35300-Trsm-Station Equip-Elec	35500-Trsm-Poles & Fixtures-Elec	35600-Trsm-OH Cond & Devices-Elec	36500-Dist-OH Conductor-Elec	36600-Dist-UG Circuit-Elec	36700-Dist-UG Cond & Device-Elec	39700-Gen-Communication Equip-Elec	Grand Total
5/1/2012	323,112.59											323,112.59
6/1/2012	53,761.30					48,478.48	81,862.10					184,101.88
7/1/2012	2,332,908.04					3,537.52	6,041.03					2,342,486.59
8/1/2012	808.98											808.98
9/1/2012	625.09											625.09
10/1/2012	20,745.14											20,745.14
11/1/2012	1,303.66											1,303.66
12/1/2012	1,688.76											1,688.76
1/1/2013	2,191.59											2,191.59
2/1/2013	108,289.74											108,289.74
3/1/2013	5,689.18											5,689.18
4/1/2013	137.69											137.69
5/1/2013	386.36											386.36
6/1/2013	101.04	15,812,185.47	5,466,294.75									21,278,581.26
7/1/2013	163.81	395,731.80	576,156.92									972,052.53
8/1/2013	4,280.75	60,875.05	642,536.74									707,692.54
9/1/2013		11,701.01	474,165.33									485,866.34
10/1/2013	134.72	343.15	46,629.32									47,107.20
11/1/2013	2,636.52	13,371.31	352,436.57									368,444.40
12/1/2013	19.90	428.95	0.06		2,395,215.82							2,395,664.73
1/1/2014		37,942.43	66,251.42		26,487.18							130,681.03
2/1/2014		188,496.09	8,838,342.00		26,517.31							9,053,355.40
3/1/2014		18.81	629,641.49		(15,277.19)							614,383.11
4/1/2014		291.66	2,110,946.29		2,182.19							2,113,420.14
5/1/2014		516.94	(718,638.53)		10,047.65							(708,073.94)
6/1/2014		347.94	369,682.72		7,582.85							377,613.51
7/1/2014		195.29	503,810.45		60,740.12							564,745.86
8/1/2014		26,814.85	222,531.24		95,383.24							344,729.33
9/1/2014		18,638.09	622,074.57									640,712.66
10/1/2014		11,078.30	94,193.88		2,563.95							97,836.13
11/1/2014		158,019.45	272,155.34		17,769.92							447,944.71
12/1/2014		8,849.43	377,167.48		12,735.80							398,752.71
1/1/2015		9,396.85	211,254.56									220,651.41
2/1/2015		123,125.19	422,928.78									546,053.97
3/1/2015	66,281,189.00	270,119,780.20	15,921,939.84	2,371,469.88	225,847.56							354,920,226.48
4/1/2015	2,461,139.42	140,514,235.69	2,456,857.73	2,418,987.18	8,634.00							147,859,854.02
5/1/2015	230,220.38	3,007,762.61	198,978.59	41,356.70	(12.42)							3,478,305.86
6/1/2015	260,388.89	1,323,599.99	110,061.63	20,102.50	9,640.07							1,723,793.08
7/1/2015	558,285.81	2,619,875.14	224,424.37	26,153.62								3,428,738.94
8/1/2015	384,635.66	1,218,110.63	128,693.24	1,940.99								1,733,380.52
9/1/2015	356,484.48	1,106,591.75	110,081.02	2,054.61								1,575,211.86
10/1/2015	291,016.66	714,905.36	77,905.76	212.80								1,084,040.58
11/1/2015	257,519.90	872,109.75	95,570.60	633.31								1,234,078.29
12/1/2015	212,542.53	887,628.79	388,446.89	1,402.58	(43,777.95)	24,077.87	19,700.08	741.31	1,948.76	5,552.66		1,490,020.79
1/1/2016	248,072.36	550,084.11	59,835.59	828.71								858,820.77
2/1/2016	173,870.64	626,317.86	97,243.34	37.92								897,469.76
3/1/2016	207,845.65	776,984.13	90,999.84	860.21							1,603,348.02	2,680,037.85
4/1/2016	97,695.26	395,266.10	42,022.30	162.06							85,568.10	620,713.82
5/1/2016	101,081.65	386,799.57	42,406.13								27,083.30	557,370.65
6/1/2016	177,271.89	555,853.64	77,495.97								247,977.52	1,058,599.02
7/1/2016	3,044,509.12	15,401,813.61	1,665,939.67	175,188.42							988.43	20,288,439.25
8/1/2016	409,598.81	767,377.70	74,070.98	3,126.30							997.50	1,255,171.29
9/1/2016	442,206.43	2,560,720.03	238,927.78	23,772.08	(14,023.82)							3,251,602.50
10/1/2016	1,364,009.58	1,052,430.87	84,574.74	6,698.36								2,507,713.55
11/1/2016	763,008.15	1,136,564.67	121,019.73	4,347.82								2,024,940.37
12/1/2016	578,786.70	1,284,470.36	124,242.30	6,141.25								1,983,640.61
1/1/2017	1,115,487.40	3,604,741.46	304,376.51	34,300.47								5,058,905.84
2/1/2017	103,014.91	189,340.99	22,044.96	32.14							3,251.32	317,684.32
Grand Total	82,978,866.14	468,551,733.08	44,328,720.89	5,139,809.91	2,828,256.28	76,093.87	107,603.21	741.31	1,948.76	5,552.66	1,969,214.19	605,988,540.30
KS Allocator	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%	46.23%
KS Juris Plant in Service	38,360,548.96	216,608,186.34	20,492,857.37	2,376,098.14	1,307,483.08	35,177.66	49,744.21	342.70	900.90	2,566.96	910,353.94	280,144,260.26
KS Basis AFDC Adj	(1,806,447.12)	(10,372,127.23)	(493,813.73)	(114,630.11)								(12,787,018.19)
KS Adj Juris Plant in Service	36,554,101.84	206,236,059.11	19,999,043.64	2,261,468.03	1,307,483.08	35,177.66	49,744.21	342.70	900.90	2,566.96	910,353.94	267,357,242.07
Variance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Activity from Expenditures file												
KS Basis	38,360,548.96	216,608,186.34	20,492,857.37	2,376,098.14	1,327,721.32	24,046.63	40,637.00	342.70	900.90	2,566.96	910,353.94	280,144,260.26
MO Basis	44,618,317.18	251,943,546.74	23,835,863.52	2,763,711.77	1544312.91	27,969.37	47,266.13	398.61	1,047.86	2,985.70	1,058,860.25	325,844,280.04
	82,978,866.14	468,551,733.08	44,328,720.89	5,139,809.91	2872034.23	52,016.00	87,903.13	741.31	1,948.76	5,552.66	1,969,214.19	605,988,540.30
Difference	0.00	0.00	0.00	0.00	(20,238.24)	11,131.03	9,107.21	0.00	0.00	0.00	0.00	0.00

Wolf Creek - BUD Projects  
Estimated Depreciation Reserve Calc

Plant Allocator46.2293%

Souce for Plant in Service : Wolf Creek Report

Depreciation Rates - Kansas Authorized					
Year	32100 - Structures and Improvements	32200 - Reactor Plant	32400 - Accessory Electric Equipment	32500 - Misc. Power Plant Equipment	
May 2015 - Feb 2017	1.42%	1.97%	1.91%	2.20%	

Plant in Service (100% share)					
Month	32100 - Structures and Improvements	32200 - Reactor Plant	32400 - Accessory Electric Equipment	32500 - Misc. Power Plant Equipment	Grand Total
5/1/2015	11,982,710	99,375,090	12,937,100	1,096,900	125,391,800
6/1/2015					0
7/1/2015					0
8/1/2015					0
9/1/2015					0
10/1/2015	133,170	770,730	127,300		1,031,200
11/1/2015	28,690	(681,990)	58,050		(595,250)
12/1/2015	31,420	196,880	(104,500)	(400)	123,400
1/1/2016	42,680	55,520	14,700		112,900
2/1/2016	43,830	542,270	17,200		603,300
3/1/2016	23,680	227,640	25,300		276,620
4/1/2016	256,370	2,306,230	18,100		2,580,700
5/1/2016	3,030	66,070	26,200		95,300
6/1/2016	1,270	31,530	38,100	650,500	721,400
7/1/2016	2,180	3,420	28,000		33,600
8/1/2016	10	7,190	(38,100)		(30,900)
Grand Total	12,549,040	102,900,580	13,147,450	1,747,000	130,344,070

Plant in Service (KCPL 47% share)					
Month	32100 - Structures and Improvements	32200 - Reactor Plant	32400 - Accessory Electric Equipment	32500 - Misc. Power Plant Equipment	Grand Total
5/1/2015	5,631,874	46,706,292	6,080,437	515,543	58,934,146
6/1/2015	0	0	0	0	0
7/1/2015	0	0	0	0	0
8/1/2015	0	0	0	0	0
9/1/2015	0	0	0	0	0
10/1/2015	62,590	362,243	59,831	0	484,664
11/1/2015	13,484	(320,535)	27,284	0	(279,768)
12/1/2015	14,767	92,534	(49,115)	(188)	57,998
1/1/2016	20,060	26,094	6,909	0	53,063
2/1/2016	20,600	254,867	8,084	0	283,551
3/1/2016	11,130	106,991	11,891	0	130,011
4/1/2016	120,494	1,083,928	8,507	0	1,212,929
5/1/2016	1,424	31,053	12,314	0	44,791
6/1/2016	597	14,819	17,907	305,735	339,058
7/1/2016	1,025	1,607	13,160	0	15,792
8/1/2016	5	3,379	(17,907)	0	(14,523)
Grand Total	5,898,049	48,363,273	6,179,302	821,090	61,261,713

Est Depreciation Expense					
Month	32100 - Structures and Improvements	32200 - Reactor Plant	32400 - Accessory Electric Equipment	32500 - Misc. Power Plant Equipment	Grand Total
5/1/2015	3,332	38,338	4,839	473	46,982
6/1/2015	6,664	76,676	9,678	945	93,964
7/1/2015	6,664	76,676	9,678	945	93,964
8/1/2015	6,664	76,676	9,678	945	93,964
9/1/2015	6,664	76,676	9,678	945	93,964
10/1/2015	6,701	76,974	9,726	945	94,346
11/1/2015	6,746	77,008	9,795	945	94,494
12/1/2015	6,763	76,821	9,778	945	94,306
1/1/2016	6,784	76,918	9,744	945	94,391
2/1/2016	6,808	77,149	9,756	945	94,657
3/1/2016	6,827	77,446	9,772	945	94,989
4/1/2016	6,904	78,423	9,788	945	96,061
5/1/2016	6,977	79,338	9,805	945	97,064
6/1/2016	6,978	79,376	9,829	1,225	97,408
7/1/2016	6,979	79,390	9,853	1,505	97,727
8/1/2016	6,979	79,394	9,850	1,505	97,728
9/1/2016	6,979	79,396	9,835	1,505	97,716
10/1/2016	6,979	79,396	9,835	1,505	97,716
11/1/2016	6,979	79,396	9,835	1,505	97,716
12/1/2016	6,979	79,396	9,835	1,505	97,716
1/1/2017	6,979	79,396	9,835	1,505	97,716
2/1/2017	6,979	79,396	9,835	1,505	97,716
Grand Total	147,312	1,679,656	210,258	25,080	2,062,306

PER ORDER - TOTAL COMPANY	0	0	0	0	0
ADJ RB-30 - TOTAL COMPANY	147,312	1,679,656	210,258	25,080	2,062,306

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 38, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

Title: Director, Regulatory Affairs

Date: March 8, 2017

KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:39

Please provide an update to Adjustment RB-125 - Accumulated Deferred Income Taxes as of February 28, 2017.

Response:

See attached file for the KS Abbrev Update adjustment RB-125 and CS-125 as of February 28, 2017.

Attachments:

Q39\_ RB-125 DIT CS-125 Income Tax Exp-KCPL-KS Abbrev - Feb 2017 Update  
Q39\_Verification.pdf

Attachment

Q39\_ RB-125 DIT CS-125 Income Tax Exp-KCPL-KS Abbrev - Feb 2017 Update

**\*\*\*CONTAINS CONFIDENTIAL INFORMATION\*\*\***

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 39, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

Title: Director, Regulatory Affairs

Date: March 8, 2017

KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:40

Please provide an update to Adjustment CS-120 - Depreciation Expense as of February 28, 2017.

Response:

See attached file for the KS Abbrev Update adjustment CS-120 as of February 28, 2017.

Attachments:

Q40\_CS-120 Depreciation Exp - KCPL-KS Abbrev - Feb 2017 Update  
Q40\_Verification.pdf



Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

CS-120 Depreciation Adjustment  
Depreciation Expense - Schedule 5

			TOTAL COMPANY - JURIS BASIS		
			From Schedule 3	Depr%	
Line	Account	Plant Account Description	Adjusted	Depr	Depreciation
No.	No.		Jurisdictional	Rate	Expense
	A	B	Plt in Svc		
			C	D	E
1	INTANGIBLE PLANT				
2	30100	Organization	\$ 70,828	0.00%	-
3	30200	Franchises and Consents	22,505	0.00%	-
4	30301	Miscellaneous Intangibles (Like 353)	1,995,605	0.00%	-
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek			
6	30302	Customer Related	36,695,206	0.00%	-
7	30302	Energy Related	12,709,688	0.00%	-
8	30302	Demand Related	16,859,569	0.00%	-
9	30302	Corporate Software	17,644,013	0.00%	-
10	30302	Transmission Related	3,756,566	0.00%	-
11	30304	Miscl Intang Plt - Communications Equip (Like 397)	-	0.00%	-
12		Miscl Intangible Plt - 10 yr Software			
13	30303	Customer Related	66,769,467	0.00%	-
14	30303	Energy Related	31,263,341	0.00%	-
15	30303	Demand Related	26,755,904	0.00%	-
16	30303	Corporate Software	25,976,320	0.00%	-
17	30305	Miscl Intang Plt - WC 5yr Software	27,798,125	0.00%	-
18	30307	Miscl Intg Plt-Srct (Like 312)	34,322	0.00%	-
19	30308	Miscl Intang Trans Line (Like 355)	6,744,899	0.00%	-
20	30309	Miscl Intang Trans Ln MINT Line	54,170	0.00%	-
21	30310	Miscl Intang-latan Hwy & Bridge	3,182,718	0.00%	-
22	TOTAL PLANT INTANGIBLE		278,333,246		-
23	PRODUCTION PLANT				
24	STEAM PRODUCTION				
25	31000	Sm Pr-Land	9,644,655	0.00%	-
26	31100	Stm Pr-Structures-Elec	276,781,186	1.78%	4,926,705
27	31101	Stm Pr-Struc-Lshd Impr-P&M	903,314	0.00%	-
28	31102	Stm Pr-Struc-H5 Rebuild	8,736,177	0.49%	42,807
29	31104	Stm Pr-Structure latan 2-Elec	92,294,420	1.76%	1,624,382
30	31115	Stm Pr-Struc-Addl Amort-100% KS	-		-
31	31200	Stm Pr-Boiler Plt Equip-Elec	1,646,984,595	3.19%	52,538,809
32	31201	Stm Pr-Boiler-Unit Train-Elec	20,904,498	2.90%	606,230
33	31202	Stm Pr-Boiler AQC Equip-Elec	2,804,682	0.00%	-
34	31203	Stm Pr-Boiler-H5 Rebuild	220,918,728	0.70%	1,546,431
35	31204	Stm Pr-Boiler latan 2-Elec	640,253,988	2.10%	13,445,334
36	31213	Stm Pr-Boiler Plt Eq-lat 1 & Com-Juris Disallow-100% KS	(1,249,901)	2.63%	(32,872)
37	31214	Stm Pr-Boiler Plt Eq-lat 2-Juris Disallow-100% KS	(4,477,350)	2.10%	(94,024)
38	31215	Stm Pr-Boiler-Addl Amort-100% KS	-		-
39	31400	Stm Pr-Turbogenerator-Elec	275,919,956	2.36%	6,511,711
40	31404	Stm Pr-Turbogen latan 2-Elec	225,113,694	1.84%	4,142,092
41	31415	Stm Pr-Turbogen-Addl Amort-100% KS	-		-
42	31500	Stm Pr-Accessory Equip-Elec	211,117,403	2.75%	5,805,729
43	31501	Stm Pr-Acc-H5 Rebuild	39,216,281	0.83%	325,495
44	31502	Stm Pr-Accessory Equip-Comp	14,320	0.00%	-
45	31504	Stm Pr-Accessory latan 2-Elec	57,119,059	1.88%	1,073,838
46	31515	Stm Pr-Access-Addl Amort-100% KS	-		-
47	31600	St Pr-Misc Pwr Plt Equip-Elec	48,257,898	2.45%	1,182,319
48	31601	St Pr-Misc Eq-H5 Rebuild	2,305,161	0.55%	12,678
49	31604	St Pr-MiscPwr Eq latan 2-Elec	3,913,634	1.13%	44,224
50	31615	St Pr-MiscPwr Eq-Addl Amort-100% KS	-		-
51	TOTAL STEAM PRODUCTION PLANT		3,777,476,397		93,701,887

Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

CS-120 Depreciation Adjustment  
Depreciation Expense - Schedule 5

			TOTAL COMPANY - JURIS BASIS		
			From Schedule 3	Depr%	
Line	Account		Adjusted		
No.	No.	Plant Account Description	Jurisdictional	Depr	Depreciation
			Plt in Svc	Rate	Expense
52	NUCLEAR PRODUCTION				
53	32000	Nucl Pr-Land & Land Rights	3,474,780	0.00%	-
54	32100	Nucl Pr-Struct & Improv-Elec	411,395,757	1.42%	5,841,820
55	32200	Nucl Pr-Reactor Plt Eq-Elec	882,408,501	1.97%	17,383,447
56	32300	Nucl Pr-Turbine/Generato-Elec	234,658,080	2.10%	4,927,820
57	32400	Nucl Pr-Accessory Equip-Elec	138,552,485	1.91%	2,646,352
58	32500	Nucl Pr-Misc Pwr Plt Eq-Elec	114,657,878	2.20%	2,522,473
59	32803	Nucl Pr-MPSC Disall-100% KS basis	(115,798,395)	1.97%	(2,281,228)
60	32805	Nucl Pr-Disal-Pre 1988 Res	-		-
61	TOTAL NUCLEAR PRODUCTION PLANT		1,669,349,086		31,040,684
62	OTHER PRODUCTION				
63	34000	Oth Prod-Land-Elec-CT's	1,008,931	0.00%	-
64	34001	Oth Prod-LandRights-Easements-CT's	93,269	0.00%	-
65	34100	Oth Prod-Structures-Elec-CT's	7,835,163	2.49%	195,096
66	34102	Oth Prod-Struct-Elec-Wind	5,023,044	5.17%	259,691
67	34200	Oth Prod-Fuel Holders-Elec-CT's	11,829,541	2.60%	307,568
68	34400	Oth Prod-Generators-Elec-CT's	290,428,833	2.95%	8,567,651
69	34401	Other Prod-Generators-Elect-SOLAR	1,009,191	2.95%	29,771
70	34402	Oth Prod-Generators-Elec-Wind	257,965,361	4.81%	12,408,134
71	34415	Oth Prod-Generators-Wind-Addl Amort-100% KS			-
72	34500	Oth Prod-Accessory Equip-Elec-CT's	22,834,837	2.06%	470,398
73	34502	Oth Prod-Accesry Eq-Elec-Wind	707,218	5.53%	39,109
74	34600	Oth Prod-Misc Pwr Plt Equip-Elec-CT's	306,995	3.41%	10,469
75	34602	Oth Prod-Misc Pwr Plt Eq-Wind	111,158	4.81%	5,347
76	TOTAL OTHER PRODUCTION PLANT		599,153,541		22,293,233
77	RETIREMENTS WORK IN PROGRESS-PROD				
78	Production - Salvage & Removal Retirements not				
	classified-Nuclear and Steam				
79	TOTAL RETIREMENTS WORK IN PROGRESS-PROD				
80	TOTAL PRODUCTION PLANT		6,045,979,024		147,035,804
81	TRANSMISSION PLANT				
82	35000	Land - Transmission Plant	303,922	0.00%	-
83	35001	Land Rights - Transmission Plant	4,790,198	0.00%	-
84	35002	Land Rights- TP- Wolf Creek	-	0.00%	-
85	35200	Structures & Improvements - TP	1,092,536	1.41%	15,405
86	35201	Structures & Improvements - TP - Wolf Creek	48,039	1.41%	677
87	35300	Station Equipment - Transmission Plant	30,462,765	1.16%	353,368
88	35301	Station Equipment - Wolf Creek -TP	2,270,054	1.16%	26,333
89	35303	Station Equipment - Communications	1,542,906	24.06%	371,223
90	35315	Station Equip - Transm Plt-Addl Amort - 100% KS			
91	35400	Towers and Fixtures - Transmission Plant	822,378	0.43%	3,536
92	35500	Poles and Fixtures - Transmission Plant	23,556,805	2.00%	471,136
93	35501	Poles & Fixtures - Wolf Creek	11,173	2.00%	223
94	35600	Overhead Conductors & Devices - TP	20,226,756	0.30%	60,680
95	35601	Overhead Conductors & Devices- Wlf Crk	7,560	0.30%	23
96	35700	Underground Conduit	699,819	0.84%	5,878
97	35800	Underground Conductors & Devices	598,403	2.00%	11,968
98	Transmission-Salvage & Removal : Retirements not		-		
	classified				
99	TOTAL TRANSMISSION PLANT		86,433,314		1,320,451

Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

CS-120 Depreciation Adjustment  
Depreciation Expense - Schedule 5

			TOTAL COMPANY - JURIS BASIS		
			From Schedule 3	Depr%	
Line No.	Account No.	Plant Account Description	Adjusted Jurisdictional Plt in Svc	Depr Rate	Depreciation Expense
100	DISTRIBUTION PLANT				
101	36000	Distribution Land Electric	9,297,117	0.00%	-
102	36001	Distribution Depreciable Land Rights	16,589,694	0.00%	-
103	36100	Distribution Structures & Improvements	12,613,830	1.85%	233,356
104	36200	Distribution Station Equipment	205,651,769	1.66%	3,413,819
105	36203	Distribution Station Equipment-Communicatons	4,111,289	21.62%	888,861
106	36300	Distribution Energy Storage Equipment	2,502,752	0.00%	-
107	36400	Distribution Poles, Tower, & Fixtures	326,411,811	2.54%	8,290,860
108	36500	Distribution Overhead Conductor	239,859,520	2.26%	5,420,825
109	36600	Distribution Underground Circuit	258,712,568	0.76%	1,966,216
110	36700	Distribution Underground Conductors	471,148,343	0.98%	4,617,254
111	36800	Distribution Line Transformers	281,845,800	1.47%	4,143,133
112	36900	Distribution Services	125,373,986	5.21%	6,531,985
113	37000	Distribution Meters Electric	47,714,797	1.88%	897,038
114	37002	Distribution AMI Meters Electric	53,040,233	5.02%	2,662,620
115	37100	Distribution Cust Prem Install	14,109,377	0.00%	-
116	37300	Distribution Street Light and Traffic Signal	35,407,787	4.99%	1,766,849
117		Distribution-Salvage and removal: Retirements not classified			
118		TOTAL DISTRIBUTION PLANT	2,104,390,673		40,832,815
119	GENERAL PLANT				
120	38900	Land and Land Rights - General Plant	2,802,505	0.00%	-
121	39000	Structures & Improvements - General Plant	86,498,062	2.85%	2,465,195
122	39003	Struct & Imprv - Leasehold (801 Char)	6,343,114	0.00%	-
123	39004	Struct & Imprv - Leasehold (Marshall)	-	0.00%	-
124	39005	Struct & Imprv - Leasehold (One KC Place)	28,425,066	0.00%	-
125	39100	Office Furniture & Equipment - Gen. Plt	9,482,413		-
126	39110	Office Furn & Equip-Gen-Unrecovered Res-100% KS			-
127	39101	Office Furniture & Equip - Wolf Creek	7,676,816		-
128	39111	Office Furn & Equip-Wlf Crk-Unrecov Res-100% KS			-
129	39102	Office Furniture & Equip - Computer	28,311,941		-
130	39112	Office Furn & Equip-Computer-Unrec Res-100% KS			-
131	39200	Transportation Equipment- Autos	881,426	11.50%	101,364
132	39201	Transportation Equipment- Light Trucks	10,054,262	11.60%	1,166,294
133	39202	Transportation Equipment - Heavy Trucks	37,339,948	8.83%	3,297,117
134	39203	Transportation Equipment - Tractors	573,073	6.91%	39,599
135	39204	Transportatiob Equipment - Trailers	1,888,300	2.98%	56,271
136	39300	Stores Equipment - General Plant	770,262		-
137	39310	Stores Equip - Gen - Unrecovered Reserve-100% KS			-
138	39400	Tools, Shop, & Garage Equipment-Gen. Plt	5,321,402		-
139	39410	Tools, Shop, & Gar Equip-Gen-Unrecov Res-100% KS			-
140	39500	Laboratory Equipment	7,128,651		-
141	39510	Laboratory Equipment-Unrecovered Reserve-100% KS			-
142	39600	Power Operated Equipment - Gen. Plt	25,077,135	8.91%	2,234,373
143	39700	Communication Equipment - Gen. Plt	114,027,103		-
144	39710	Communica Equip-Unrecov Res-100% KS			-
145	39701	Communications Equip - Wolf Creek	140,692		-
146	39800	Miscellaneous Equipment - Gen. Plt	1,209,542		-
147	39810	Miscellaneous Equip-Gen-Unrecov Res-100% KS			-
148		Gen Plant-Slvg & removal/retirements not classified			
149		TOTAL GENERAL PLANT	373,951,713		9,360,214
150		TOTAL PLANT IN SERVICE	8,889,087,970		198,549,284
151		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT			
152		Unit Trains (312) Charged to Inventory			606,230
153		Vehicles(392) Charged to Clearing			4,660,646
154		TOTAL CHARGED TO CLEARINGS			5,266,877
155		TOTAL DEPR EXPENSE NET OF CLEARING			193,282,407
		Per ORDER			194,233,341
		CS-120 Adj			(950,934)

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 40, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

Title: Director, Regulatory Affairs

Date: March 8, 2017

KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:41

Please provide an update to Adjustment CS-121 - Amortization Expense as of February 28, 2017.

Response:

See Attached file for the KS Abbrev Update adjustment CS-121 as of February 28, 2017.

Attachments:

Q41\_CS-121 Amortization Exp - KCPL-KS Abbrev - Feb17 Update  
Q41\_Verification.pdf

Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

CS-121 Amortization Expense

FERC: Various

Account	Annualized Provision on March 2015 Plant PER ORDER	Annualized Provision on RB-20 LaCygne True-Up	Total Projected Annualized KS Provision	PER ORDER 15- KCPE-116-RTS	Adj CS-121
1. INTANGIBLE PLANT					
(30100) Organization	\$ -		\$ -	\$ -	\$ -
(30200) Franchises and Consents	-		-	0	-
(30301) Miscellaneous Intangible Plant (Like 353)	405 20,748		20,748	20,748	-
(30302) Miscellaneous Intangible Plant - 5 yr software	405 7,474,524	-	7,474,524	7,474,524	-
(30303) Miscellaneous Intangible Plant - 10 yr software	405 10,432,423	-	10,432,423	10,432,423	-
(30304) Miscellaneous Intangible Plant - Communications Equip (Like 397)	405 -		-	-	-
(30305) Miscellaneous Intangible Plant - WC 5 yr software	405 1,703,676	-	1,703,676	1,703,676	-
(30307) Miscellaneous Intangible Steam - Pr-Strc (Like 312)	405 924		924	924	-
(30308)-Misc Intan-Tran Ln (like 355)	405 130,860		130,860	130,860	-
(30309)-Misc Intan-Tran Ln -MINT	405 3,588		3,588	3,588	-
(30310)-Misc Intan-latan Hwy & Bridge	405 56,448		56,448	56,448	-
(31101) Structures and Improvements - Leasehold Imp.	404 473,556		473,556	473,556	-
(34001) Land Rights	405 -		-	-	-
(35001) Land Rights	405 -		-	-	-
(35002) Land Rights - WC	405 -		-	-	-
(36001) Land Rights	405 -		-	-	-
(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)	404 391,440		391,440	391,440	-
(39005) Structures and Improvements - Leasehold Imp. (One KC Place)	404 1,277,520		1,277,520	1,277,520	-
TOTAL Intangible Amortization	21,965,707	-	21,965,707	21,965,707	-
2. GENERAL PLANT -AMORTIZATION					
(39100) Office Furniture and Equipment	405 464,268	-	464,268	464,268	-
(39101) Office Furniture and Equipment - WC	405 383,460	-	383,460	383,460	-
(39102) Office Furniture and Equip - Computer	405 4,153,404	-	4,153,404	4,153,404	-
(39300) Stores Equipment	405 31,404	-	31,404	31,404	-
(39400) Tools, Shop, and Garage Equipment	405 197,496	-	197,496	197,496	-
(39500) Laboratory Equipment	405 254,364	-	254,364	254,364	-
(39700) Communication Equipment	405 4,893,480	131,347	5,024,827	4,893,480	131,347
(39701) Communication Equipment - WC	405 -	-	-	-	-
(39702) Communication Equipment - WC - MO Gross Up	405 -	-	-	-	-
(39800) Miscellaneous Equipment	405 22,896	-	22,896	22,896	-
TOTAL General Plant Amortization	10,400,772	131,347	10,532,119	10,400,772	131,347
TOTAL Intangible & General Plant Amort	32,366,479	131,347	32,497,826	32,366,479	131,347

CS-121.1

CS-121				
Debit				
Account 404000	\$ 2,142,516	\$ 2,142,516	\$	-
Account 405000	30,355,310	30,223,963		131,347
Total	\$ 32,497,826	\$ 32,366,479	\$	131,347

-

Abbrev Case RB-20 LaCygne True-Up	Kansas Amort Rate	Annualized Provision on RB-20 LaCygne True Up	Pit Acct
		12 Months	
\$ -		\$ -	Subtotal
\$ -	5.00%	\$ -	39100
-	5.00%	\$ -	39101
-	20.00%	\$ -	39102
-	4.00%	\$ -	39300
-	5.00%	\$ -	39400
-	5.00%	\$ -	39500
1,969,214	6.67%	\$ 131,347	39700
-	6.67%	\$ -	39701
-	6.67%	\$ -	39702
-	5.00%	\$ -	39800
\$ 1,969,214		\$ 131,347	Subtotal
\$ 1,969,214		\$ 131,347	Total

Note: General Plant Amortization accounts were set with a 0% rate on Sch 5 in the Model, the financial book depreciation for these accounts were eliminated from Sch 9 Income Statement through rate case adjustment CS-120 in Account 403000.

Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17

Intangible Provision -Projected Annualized Amortization based on Plant at March 2015  
Kansas Basis

Line Number	Account	Gen Plt Amort March 2015 Provision - 1033KS	111 March 2015 Provision - 1033KS	Projected Annualized Provision 12	
1	1. INTANGIBLE PLANT				
2	(30100) Organization				
3	(30200) Franchises and Consents				
4	(30301) Miscellaneous Intangible Plant (Like 353)		1,729	20,748	
5	(30302) Miscellaneous Intangible Plant - 5 yr software		622,877	7,474,524	
6	(30303) Miscellaneous Intangible Plant - 10 yr software		869,369	10,432,423	**
7	(30304) Miscellaneous Intangible Plant - Communications Equip (Like 397)			-	
8	(30305) Miscellaneous Intangible Plant - WC 5 yr software		141,973	1,703,676	
9	(30307) Miscellaneous Intangible Steam - Pr-Strc (Like 312)		77	924	
10	(30308)-Misc Intan-Tran Ln (like 355)		10,905	130,860	
11	(30309)-Misc Intan-Tran Ln MINT		299	3,588	
11	(30310)-Misc Intan-latan Hwy & Bridge		4,704	56,448	
12	(31101) Structures and Improvements - Leasehold Imp.		39,463	473,556	
13	(34001) Land Rights		-	-	
14	(35001) Land Rights		-	-	
15	(35002) Land Rights - WC				
16	(36001) Land Rights		-	-	
17	(39001) Structures and Improvements - Leasehold Imp. (Bonfil)			-	
18	(39002) Structures and Improvements - Leasehold Imp. (1201 Walnut)			-	
19	(39003) Structures and Improvements - Leasehold Imp. (801 Charlotte)		32,620	391,440	
20	(39004) Structures and Improvements - Leasehold Imp. (Marshall)			-	
21	(39005) Structures and Improvements - Leasehold Imp. (One KC Place)		106,460	1,277,520	
22	TOTAL Intangible Amortization	-	1,830,476	21,965,707	21,965,707
23	2. GENERAL PLANT -AMORTIZATION				
24	(39100) Office Furniture and Equipment	38,689		464,268	
25	(39101) Office Furniture and Equipment - WC	31,955		383,460	
26	(39102) Office Furniture and Equip - Computer	346,117		4,153,404	
27	(39300) Stores Equipment	2,617		31,404	
28	(39400) Tools, Shop, and Garage Equipment	16,458		197,496	
29	(39500) Laboratory Equipment	21,197		254,364	
30	(39700) Communication Equipment	407,790		4,893,480	
31	(39701) Communication Equipment - WC	-		-	
32	(39800) Miscellaneous Equipment	1,908		22,896	
33	TOTAL General Plant Amortization	866,731	-	10,400,772	10,400,772
	TOTAL Intangible & Gen Plt Amortization	866,731	1,830,476	32,366,479	32,366,479

CS-121

Provision	2,697,207
x12 Months	12
ck	32,366,479

\*\*March 2015 amortization was reduced by \$648,333 for EMS 10yr Software.

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 41, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

Title: Director, Regulatory Affairs

Date: March 8, 2017



KCPL KS  
Case Name: 2016 Kansas Abbreviated Rate Case  
Case Number: 17-KCPE-201-RTS

Response to Jackson Andria Interrogatories - KCC\_20170302  
Date of Response: 3/8/2017

Question:42

Please provide an update to Adjustment CS-131 - Amortization of LaCygne BUD Plant Regulatory Liability as of February 28, 2017.

Response:

See attached file for the KS Abbrev Update adjustment CS-131 as of February 28, 2017.

Attachments:

Q42\_CS-131 Amortization of La Cygne Bud Plt Reg Liability - KCPL-KS Abbrev - Feb17  
Update  
Q42\_Verification.pdf

Kansas City Power & Light Company  
2016 KS Abbreviated RATE CASE - Feb17 Update  
Update 2/28/17  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

CS-131 Amortization of La Cygne Bud Plant Reg Liab  
La Cygne Environmental Project True-Up

Account - Reg Liab 254556, 405001

Monthly	Total Project Est Plant	Total Project Est AFUDC	Total Project Est Total	Total Project ACTUAL Plant	Total Project ACTUAL AFUDC	Total Project ACTUAL Total	Total Project True-up	KCP&L Total Company Share 50%	KCP&L KS Juris Share 46.2293%	Pre-Tax Rate of Return 10.5255%	Monthly Return On True-up	KS Juris True-up Depr Plant Base	ESTIMATED Monthly Depr Rate 2.94%	ESTIMATED Monthly Depr Expense True-up	Total Rev Req True-up	Accrued Interest 6.3625%	Total Reg Liability
SEP 2015	1,155,000,000	41,562,178	1,196,562,178	1,024,689,780	41,446,906	1,066,136,686											
OCT 2015	1,155,000,000	41,562,178	1,196,562,178	1,026,859,510	41,446,906	1,068,306,416	(128,255,762)	(64,127,881)	(29,645,871)	0.8771%	(260,031)	(30,878,899)	0.2451%	(75,675)	(335,706)	(1,780)	(337,486)
NOV 2015	1,155,000,000	41,562,178	1,196,562,178	1,030,633,446	41,447,012	1,072,080,458	(124,481,720)	(62,240,860)	(28,773,514)	0.8771%	(252,379)	(30,006,923)	0.2451%	(73,538)	(325,917)	(3,517)	(329,435)
DEC 2015	1,155,000,000	41,562,178	1,196,562,178	1,035,958,499	41,447,012	1,077,405,511	(119,156,667)	(59,578,334)	(27,542,647)	0.8771%	(241,583)	(29,077,883)	0.2451%	(71,261)	(312,844)	(5,195)	(318,039)
JAN 2016	1,155,000,000	41,562,178	1,196,562,178	1,039,178,389	41,447,012	1,080,625,401	(115,936,777)	(57,968,388)	(26,798,380)	0.8771%	(235,055)	(28,875,658)	0.2451%	(70,765)	(305,821)	(6,844)	(312,664)
FEB 2016	1,155,000,000	41,562,178	1,196,562,178	1,041,314,371	41,447,012	1,082,761,383	(113,800,795)	(56,900,398)	(26,304,655)	0.8771%	(230,724)	(28,729,172)	0.2451%	(70,406)	(301,131)	(8,477)	(309,608)
MAR 2016	1,155,000,000	41,562,178	1,196,562,178	1,047,995,721	41,485,462	1,089,481,183	(107,080,995)	(53,540,497)	(24,751,397)	0.8771%	(217,100)	(27,254,745)	0.2451%	(66,793)	(283,894)	(10,027)	(293,921)
APR 2016	1,155,000,000	41,562,178	1,196,562,178	1,050,361,760	41,485,462	1,091,847,222	(104,714,956)	(52,357,478)	(24,204,496)	0.8771%	(212,303)	(26,992,334)	0.2451%	(66,150)	(278,454)	(11,557)	(290,010)
MAY 2016	1,155,000,000	41,562,178	1,196,562,178	1,052,437,582	41,485,462	1,093,923,044	(102,639,134)	(51,319,567)	(23,724,677)	0.8771%	(208,095)	(26,772,465)	0.2451%	(65,611)	(273,706)	(13,069)	(286,775)
JUN 2016	1,155,000,000	41,562,178	1,196,562,178	1,056,082,848	41,485,462	1,097,568,310	(98,993,868)	(49,496,934)	(22,882,086)	0.8771%	(200,704)	(26,152,025)	0.2451%	(64,091)	(264,795)	(14,542)	(279,337)
JUL 2016	1,155,000,000	41,562,178	1,196,562,178	1,097,762,561	41,485,462	1,139,248,023	(57,314,155)	(28,657,077)	(13,247,966)	0.8771%	(116,201)	(16,871,113)	0.2451%	(41,346)	(157,547)	(15,455)	(173,002)
AUG 2016	1,155,000,000	41,562,178	1,196,562,178	1,101,749,467	41,485,462	1,143,234,929	(53,327,249)	(26,663,624)	(12,326,407)	0.8771%	(108,118)	(16,204,470)	0.2451%	(39,712)	(147,830)	(16,320)	(164,151)
SEPT 2016	1,155,000,000	41,562,178	1,196,562,178	1,110,421,838	41,485,462	1,151,907,300	(44,654,878)	(22,327,439)	(10,321,819)	0.8771%	(90,535)	(14,541,184)	0.2451%	(35,636)	(126,171)	(17,076)	(143,247)
OCT 2016	1,155,000,000	41,562,178	1,196,562,178	1,116,857,478	41,485,462	1,158,342,940	(38,219,238)	(19,109,619)	(8,834,243)	0.8771%	(77,487)	(13,555,003)	0.2451%	(33,219)	(110,706)	(17,754)	(128,460)
NOV 2016	1,155,000,000	41,562,178	1,196,562,178	1,122,345,102	41,485,462	1,163,830,564	(32,731,614)	(16,365,807)	(7,565,798)	0.8771%	(66,361)	(12,614,836)	0.2451%	(30,915)	(97,277)	(18,363)	(115,640)
DEC 2016	1,155,000,000	41,562,178	1,196,562,178	1,126,332,383	41,485,462	1,167,817,845	(28,744,333)	(14,372,166)	(6,644,152)	0.8771%	(58,277)	(12,025,519)	0.2451%	(29,471)	(87,748)	(18,926)	(106,674)
JAN 2017	1,155,000,000	41,562,178	1,196,562,178	1,139,334,444	41,485,462	1,180,819,906	(15,742,272)	(7,871,136)	(3,638,771)	0.8771%	(31,917)	(9,020,138)	0.2451%	(22,106)	(54,022)	(19,313)	(73,335)
FEB 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(8,730,235)	0.2451%	(21,395)	(44,921)	(19,653)	(64,575)
MAR 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(9,539,959)	0.2451%	(23,380)	(46,906)	(20,006)	(66,912)
APR 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(20,272)	(50,371)
MAY 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(20,539)	(50,638)
JUN 2017	1,155,000,000	41,562,178	1,196,562,178	1,143,472,888	41,485,462	1,184,958,350	(11,603,828)	(5,801,914)	(2,682,184)	0.8771%	(23,526)	(2,682,184)	0.2451%	(6,573)	(30,099)	(20,808)	(50,907)
KCPL Share			598,281,089			592,479,175											
Total True-up															(3,645,694)	Total Reg Liab	(3,945,187)

Amortization Period - Years3

Amortization of La Cygne Bud Plant	(1,315,062)
100% KS	
Acct 405	
CS-131	

**Kansas City Power & Light Company**  
**2016 KS Abbreviated RATE CASE - Feb17 Update**  
**Update 2/28/17**  
2015 Order Updated for Attachment A to Docket 15-KCPE-116-RTS

**CS-131 Amortization of La Cygne Bud Plant Reg Liab**

**Total Project Actuals**

	Depr Base		Return On Base
	Plant In-Service 101/106	Removal 108	total Rate Base
SEP 2015	1,019,355,380.23	5,334,400.24	1,024,689,780.47
OCT 2015	1,021,523,461.39	5,336,048.30	1,026,859,509.69
NOV 2015	1,023,991,613.97	6,641,832.15	1,030,633,446.12
DEC 2015	1,026,971,655.55	8,986,843.33	1,035,958,498.88
JAN 2016	1,028,689,296.95	10,489,092.13	1,039,178,389.08
FEB 2016	1,030,484,236.61	10,830,134.38	1,041,314,370.99
MAR 2016	1,035,934,805.09	12,060,915.97	1,047,995,721.06
APR 2016	1,037,176,232.73	13,185,527.19	1,050,361,759.92
MAY 2016	1,038,290,974.03	14,146,607.57	1,052,437,581.60
JUN 2016	1,040,408,172.07	15,674,675.88	1,056,082,847.95
JUL 2016	1,080,985,050.57	16,777,510.82	1,097,762,561.39
AUG 2016	1,083,495,393.15	18,254,073.90	1,101,749,467.05
SEPT 2016	1,089,998,598.15	20,423,239.45	1,110,421,837.60
OCT 2016	1,095,014,025.25	21,843,452.79	1,116,857,478.04
NOV 2016	1,099,063,905.99	23,281,195.90	1,122,345,101.89
DEC 2016	1,103,051,187.21	23,281,195.90	1,126,332,383.11
JAN 2017	1,113,168,998.89	26,165,445.51	1,139,334,444.40
FEB 2017	1,113,804,367.53	29,668,520.83	1,143,472,888.36
MAR 2017			0.00
APR 2017			0.00
MAY 2017			0.00
JUN 2017			0.00

# Verification of Response

## Kansas City Power & Light Company

Docket No. 17-KCPE-201-RTS

The response to KCC Data Request# 42, submitted by KCP&L, is covered by this Verification of Response:

I have read the foregoing Information Request(s) and answer(s) thereto and find answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signed: 

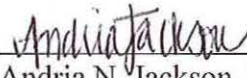
Title: Director, Regulatory Affairs

Date: March 8, 2017

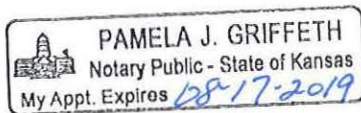
STATE OF KANSAS                    )  
  ) ss.  
COUNTY OF SHAWNEE            )

**VERIFICATION**

Andria N. Jackson, being duly sworn upon her oath deposes and says that she is the Managing Auditor for the State Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Direct Testimony* and that the statements contained therein are true and correct to the best of her knowledge, information and belief.

  
\_\_\_\_\_  
Andria N. Jackson, Managing Auditor  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 6th day of April, 2017.



  
\_\_\_\_\_  
Notary Public

My Appointment Expires: August 17, 2019

## **CERTIFICATE OF SERVICE**

17-KCPE-201-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served by electronic service on this 6th day of April, 2017, to the following:

\* THOMAS J. CONNORS, ATTORNEY AT LAW  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
tj.connors@curb.kansas.gov

\* TODD E. LOVE, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
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