

In the Matter of the Application of)
Kansas City Power & Light Company)
To Make Certain Changes)
in its Charges for Electric Service.)

DOCKET NO. 17-KCPE-201-RTS

SCHEDULES

PREPARED BY

STAFF

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

April 6, 2017

KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
DOCKET NO. 17-KCPE-201-RTS

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KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
STAFF REVENUE REQUIREMENT
UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
SCHEDULE REV REQ

LINE NO.	DESCRIPTION	A STAFF ADJUSTED
*****	*****	*****
1	PROFORMA RATE BASE	\$2,100,818,381
2	STAFF RATE OF RETURN	<u>7.4383%</u>
3	OPERATING INCOME REQUIRED	156,265,174
4	STAFF ADJUSTED OPERATING INCOME	<u>158,799,649</u>
5	DIFFERENCE	(2,534,475)
6	INCOME TAX FACTOR	<u>0.604500</u>
7	PROFORMA REVENUE REQUIREMENT INCREASE/(DECREASE)	<u><u>(\$4,192,681)</u></u>

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTED AND PRO FORMA RATE BASE
 UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
 SCHEDULE A-1

LINE NO.	DESCRIPTION	A TOTAL COMPANY PER BOOKS	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	<u>ELECTRIC PLANT IN SERVICE:</u>									
1	INTANGIBLE	\$278,333,246	\$0	278,333,246	(\$150,195,504)	\$128,137,742	\$0	\$128,137,742		\$128,137,742
2	STEAM PLANT	3,800,023,841	(1,992,467)	3,798,031,374	(2,045,307,639)	1,752,723,735	(9,502,421)	1,743,221,314		1,743,221,314
3	NUCLEAR PLANT	1,670,270,488	(921,402)	1,669,349,086	(897,620,689)	771,728,397	0	771,728,397		771,728,397
4	OTHER PRODUCTION PLANT-CT	335,346,760	0	335,346,760	(180,318,300)	155,028,460	0	155,028,460		155,028,460
5	OTHER PRODUCTION PLANT-WIND	263,806,781	0	263,806,781	(141,850,752)	121,956,029	0	121,956,029		121,956,029
6	TRANSMISSION PLANT	86,426,287	18,262	86,444,549	(46,481,839)	39,962,710	(5,194)	39,957,516		39,957,516
7	DISTRIBUTION PLANT	2,104,382,430	8,243	2,104,390,673	(1,165,782,702)	938,607,971	0	938,607,971		938,607,971
8	GENERAL PLANT	371,982,499	1,965,963	373,948,462	(202,605,077)	171,343,385	1,490	171,344,875		171,344,875
9	TOTAL ELECTRIC PLANT IN SERVICE	\$8,910,572,332	(\$921,401)	\$8,909,650,931	(\$4,830,162,502)	\$4,079,488,429	(\$9,506,125)	\$4,069,982,304	\$0	\$4,069,982,304
10	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	3,217,742,948	24,869,719	3,242,612,667	(1,726,906,613)	1,515,706,054	(5,665,987)	1,510,040,067	0	1,510,040,067
11	NET ELECTRIC PLANT IN SERVICE	\$5,692,829,384	(\$25,791,120)	\$5,667,038,264	(\$3,103,255,889)	\$2,563,782,375	(\$3,840,138)	\$2,559,942,237	\$0	\$2,559,942,237
	<u>WORKING CAPITAL:</u>									
12	CASH WORKING CAPITAL	(\$35,564,717)	\$0	(\$35,564,717)	(\$880,937)	(\$36,445,654)	\$0	(\$36,445,654)	\$0	(\$36,445,654)
13	FOSSIL FUEL INVENTORY	58,686,883	0	58,686,883	(33,734,042)	24,952,841	0	24,952,841		24,952,841
14	NUCLEAR FUEL IN REACTOR	57,908,045	0	57,908,045	(33,286,355)	24,621,690	0	24,621,690		24,621,690
15	MATERIALS AND SUPPLIES	103,368,149	0	103,368,149	(55,647,669)	47,720,480	0	47,720,480		47,720,480
16	PREPAYMENTS	12,662,570	0	12,662,570	(6,819,934)	5,842,636	0	5,842,636		5,842,636
17	REG ASSET-HOMELAND SECURITY -KS	0	0	0	0	0	0	0		0
18	REG ASSET-DSM PROGRAMS -MO	0	0	0	0	0	0	0		0
19	REG ASSET- IATAN 1 AND COMMON PLANT-MO	0	0	0	0	0	0	0		0
20	REG ASSET- IATAN 1 AND COMMON PLANT-KS	3,191,963	0	3,191,963	0	3,191,963	0	3,191,963		3,191,963
21	REG ASSET - LA CYGNE ENVIRON - KS	2,789,570	0	2,789,570	0	2,789,570	0	2,789,570		2,789,570
22	REG ASSET - METER REPLACEMENT - KS	0	0	0	0	0	0	0		0
22.5	SETTLEMENT ADJUSTMENT	(52,781)	0	(52,781)	0	(52,781)	0	(52,781)		(52,781)
23	SWIP - LACYGNE ENVIRONMENTAL	0	0	0	0	0	0	0		0
	<u>LESS:</u>									
24	ACCUMULATED DEFERRED TAXES	1,086,705,918	0	1,086,705,918	(587,619,609)	499,086,309	(30,423)	499,055,886		499,055,886
25	DEFERRED GAIN ON EMISSION CR	40,336	0	40,336	(23,186)	17,150	0	17,150		17,150
26	DEFERRED GAIN ON EMISSION ON SO2 ALLOW-KS	29,701,868	0	29,701,868	0	29,701,868	0	29,701,868		29,701,868
27	CUST ADVANCES FOR CONST -MO	0	0	0	0	0	0	0		0
28	CUST ADVANCES FOR CONST-KS	1,428,516	0	1,428,516	0	1,428,516	0	1,428,516		1,428,516
29	CUSTOMER DEPOSITS-MO	0	0	0	0	0	0	0		0
30	CUSTOMER DEPOSITS-KS	1,541,181	0	1,541,181	0	1,541,181	0	1,541,181		1,541,181
31	TOTAL RATE BASE	\$4,776,401,247	(\$25,791,120)	\$4,750,610,127	(\$2,645,982,031)	\$2,104,628,096	(\$3,809,715)	\$2,100,818,381	\$0	\$2,100,818,381

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO RATE BASE
 UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
 SCHEDULE A-2

LINE NO.	DESCRIPTION	A KANSAS JURISDICTIONAL	B STAFF ADJUSTMENT NO. 1	C STAFF ADJUSTMENT NO. 2	D STAFF ADJUSTMENT NO. 3	E TOTAL STAFF ADJUSTMENTS	F STAFF ADJUSTED
***	*****	*****	*****	*****	*****	*****	*****
	<u>ELECTRIC PLANT IN SERVICE:</u>						
1	INTANGIBLE	\$128,137,742				\$0	\$128,137,742
2	STEAM PLANT	1,752,723,735	(9,502,421)			(9,502,421)	1,743,221,314
3	NUCLEAR PLANT	771,728,397				0	771,728,397
4	OTHER PRODUCTION PLANT-CT	155,028,460				0	155,028,460
5	OTHER PRODUCTION PLANT-WIND	121,956,029				0	121,956,029
6	TRANSMISSION PLANT	39,962,710	(5,194)			(5,194)	39,957,516
7	DISTRIBUTION PLANT	938,607,971				0	938,607,971
8	GENERAL PLANT	171,343,385	1,490			1,490	171,344,875
9	TOTAL ELECTRIC PLANT IN SERVICE	\$4,079,488,429	(\$9,506,125)	\$0	\$0	(\$9,506,125)	\$4,069,982,304
10	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	1,515,706,054		(5,665,987)		(5,665,987)	1,510,040,067
11	NET ELECTRIC PLANT IN SERVICE	\$2,563,782,375	(\$9,506,125)	\$5,665,987	\$0	(\$3,840,138)	\$2,559,942,237
	<u>WORKING CAPITAL:</u>						
12	CASH WORKING CAPITAL	(\$36,445,654)				\$0	(\$36,445,654)
13	FOSSIL FUEL INVENTORY	24,952,841				0	24,952,841
14	NUCLEAR FUEL INVENTORY	24,621,690				0	24,621,690
15	MATERIALS AND SUPPLIES	47,720,480				0	47,720,480
16	PREPAYMENTS	5,842,636				0	5,842,636
17	REG ASSET-HOMELAND SECURITY -KS	0				0	0
18	REG ASSET-DSM PROGRAMS -MO	0				0	0
19	REG ASSET- IATAN 1 AND COMMON PLANT-MO	0				0	0
20	REG ASSET- IATAN 1 AND COMMON PLANT-KS	3,191,963				0	3,191,963
21	REG ASSET - LA CYGNE ENVIRON - KS	2,789,570				0	2,789,570
22	REG ASSET - METER REPLACEMENT - KS	0				0	0
22.5	SETTLEMENT ADJUSTMENT	(52,781)				0	(52,781)
23	CWIP - LACYGNE ENVIRONMENTAL	0				0	0
	<u>LESS:</u>					0	0
24	ACCUMULATED DEFERRED TAXES	499,086,309			(30,423)	(30,423)	499,055,886
25	DEFERRED GAIN ON EMISSION CR	17,150				0	17,150
26	DEFERRED GAIN ON EMISSION ON SO2 ALLOW-KS	29,701,868				0	29,701,868
27	CUST ADVANCES FOR CONST -MO	0				0	0
28	CUST ADVANCES FOR CONST-KS	1,428,516				0	1,428,516
29	CUSTOMER DEPOSITS-MO	0				0	0
30	CUSTOMER DEPOSITS-KS	1,541,181				0	1,541,181
31	TOTAL RATE BASE - KANSAS	\$2,104,628,096	(\$9,506,125)	\$5,665,987	\$30,423	(\$3,809,715)	\$2,100,818,381

KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
EXPLANATION OF STAFF ADJUSTMENTS TO RATE BASE
UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
SCHEDULE A-3

LINE NO. ***		INCREASE / (DECREASE) TO RATE BASE *****
	<u>ADJUSTMENT NO. 1</u> (Jackson)	
1	STEAM PLANT	(\$9,502,421)
2	TRANSMISSION PLANT	(5,194)
3	GENERAL PLANT	1,490
4	To update Plant in Service balances to actuals as of February 28, 2017.	
	<u>ADJUSTMENT NO. 2</u> (Jackson)	
5	ACCUMULATED DEPRECIATION & AMORTIZATION	(5,665,987)
6	To update Accumulated Depreciation balance to February 28, 2017.	
	<u>ADJUSTMENT NO. 3</u> (Jackson)	
7	ACCUMULATED DEFERRED TAXES	(30,423)
8	To update Accumulated Deferred Income Tax balance to February 28, 2017.	

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTED AND PRO FORMA OPERATING INCOME STATEMENT
 UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
 SCHEDULE B-1

LINE NO.	DESCRIPTION	A TOTAL COMPANY PER BOOKS	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	OPERATING REVENUES:									
1	RETAIL SALES	\$1,445,837,936	(\$242,625)	\$1,445,595,311	(\$764,381,783)	\$681,213,528	\$242,625	\$681,456,153	(\$4,192,681)	\$677,263,472
2	MISCELLANEOUS REVENUE	8,983,870	0	8,983,870	(4,984,318)	3,999,552	0	3,999,552		3,999,552
3	BULK POWER SALES	212,239,015	0	212,239,015	(121,391,151)	90,847,864	0	90,847,864		90,847,864
4	SALES FOR RESALE	2,446,726	0	2,446,726	(2,446,726)	0	0	0		0
5	TOTAL REVENUES	\$1,669,507,547	(\$242,625)	\$1,669,264,922	(\$893,203,978)	\$776,060,944	\$242,625	\$776,303,569	(\$4,192,681)	\$772,110,888
	OPERATING EXPENSES:									
6	FUEL	\$373,942,929	\$0	\$373,942,929	(\$216,067,833)	\$157,875,096	\$0	\$157,875,096		\$157,875,096
7	PURCHASED POWER	79,186,829	0	79,186,829	(45,517,698)	33,669,131	0	33,669,131		33,669,131
8	STEAM POWER GENERATION	89,202,623	178,888	89,381,511	(50,233,188)	39,148,323	(82,699)	39,065,624		39,065,624
9	NUCLEAR POWER GENERATION	106,622,940	(346,104)	106,276,836	(57,034,331)	49,242,505	0	49,242,505		49,242,505
10	OTHER POWER GENERATION	6,554,688	0	6,554,688	(3,524,502)	3,030,186	0	3,030,186		3,030,186
11	OTHER POWER SUPPLY	10,574,080	0	10,574,080	(5,685,950)	4,888,130	0	4,888,130		4,888,130
12	TRANSMISSION	23,221,486	0	23,221,486	(13,295,449)	9,926,037	0	9,926,037		9,926,037
13	DISTRIBUTION	53,351,917	0	53,351,917	(29,195,237)	24,156,680	0	24,156,680		24,156,680
14	CUSTOMER ACCOUNTS	27,987,158	0	27,987,158	(16,142,695)	11,844,463	0	11,844,463		11,844,463
15	CUSTOMER SERVICE AND INFORMATION	10,275,036	0	10,275,036	(8,676,422)	1,598,614	0	1,598,614		1,598,614
16	SALES	314,050	0	314,050	(165,014)	149,036	0	149,036		149,036
17	ADMINISTRATIVE AND GENERAL	155,590,304	(780,281)	154,810,023	(83,703,753)	71,106,270	0	71,106,270		71,106,270
18	TOTAL O & M	\$936,824,040	(\$947,497)	\$935,876,543	(\$529,242,072)	\$406,634,471	(\$82,699)	\$406,551,772	\$0	\$406,551,772
19	DEPRECIATION	\$194,233,341	(\$261,008)	\$193,972,333	(\$104,511,103)	\$89,461,230	(\$318,948)	\$89,142,282		\$89,142,282
20	AMORTIZATION	34,984,114	(1,032,614)	33,951,500	(17,530,022)	16,421,478	(236,092)	16,185,386		16,185,386
21	TAXES OTHER THAN INCOME TAXES	99,336,592	0	99,336,592	(53,788,114)	45,548,478	0	45,548,478		45,548,478
22	INCOME TAXES	99,318,474	1,033,900	100,352,374	(40,615,885)	59,736,489	339,513	60,076,002	(1,658,205)	58,417,797
23	INTEREST ON CUSTOMER DEPOSITS-MO	0	0	0	0	0	0	0		0
24	INTEREST ON CUSTOMER DEPOSITS-KS	0	0	0	0	0	0	0		0
25	TOTAL OPERATING EXPENSES	\$1,364,696,561	(\$1,207,219)	\$1,363,489,342	(\$745,687,196)	\$617,802,146	(\$298,226)	\$617,503,920	(\$1,658,205)	\$615,845,715
26	OPERATING INCOME	\$304,810,986	\$964,594	\$305,775,580	(\$147,516,782)	\$158,258,798	\$540,851	\$158,799,649	(\$2,534,476)	\$156,265,173

KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTMENTS TO INCOME STATEMENT
 UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
 SCHEDULE B-2

LINE NO.	DESCRIPTION	A KANSAS JURISDICTIONAL	B STAFF ADJUSTMENT NO. 1	C STAFF ADJUSTMENT NO. 2	D STAFF ADJUSTMENT NO. 3	E STAFF ADJUSTMENT NO. 4	F STAFF ADJUSTMENT NO. 5	G STAFF ADJUSTMENT NO. 6	H TOTAL STAFF ADJUSTMENTS	I STAFF ADJUSTED
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	OPERATING REVENUES:									
1	RETAIL SALES	\$681,213,528	\$242,625						\$242,625	\$681,456,153
2	MISCELLANEOUS REVENUE	3,999,552							\$0	3,999,552
3	BULK POWER SALES	90,847,864							\$0	90,847,864
4	SALES FOR RESALE	0							\$0	0
5	TOTAL REVENUES	\$776,060,944	\$242,625	\$0	\$0		\$0	\$0	\$242,625	\$776,303,569
	OPERATING EXPENSES:									
6	FUEL	\$157,875,096							\$0	\$157,875,096
7	PURCHASED POWER	33,669,131							0	33,669,131
8	STEAM POWER GENERATION	39,148,323					(82,699)		(82,699)	39,065,624
9	NUCLEAR POWER GENERATION	49,242,505							0	49,242,505
10	OTHER POWER GENERATION	3,030,186							0	3,030,186
11	OTHER POWER SUPPLY	4,888,130							0	4,888,130
12	TRANSMISSION	9,926,037							0	9,926,037
13	DISTRIBUTION	24,156,680							0	24,156,680
14	CUSTOMER ACCOUNTS	11,844,463							0	11,844,463
15	CUSTOMER SERVICE AND INFORMATION	1,598,614							0	1,598,614
16	SALES	149,036							0	149,036
17	ADMINISTRATIVE AND GENERAL	71,106,270							0	71,106,270
18	TOTAL O & M	\$406,634,471	\$0	\$0	\$0	\$0	(\$82,699)	\$0	(\$82,699)	\$406,551,772
19	DEPRECIATION	\$89,461,230			(\$318,948)				(\$318,948)	\$89,142,282
20	AMORTIZATION	16,421,478		(93,282)		(142,810)			(236,092)	16,185,386
21	TAXES OTHER THAN INCOME TAXES	45,548,478							0	45,548,478
22	INCOME TAXES	59,736,489						339,513	339,513	60,076,002
23	INTEREST ON CUSTOMER DEPOSITS-MO	0							0	0
24	INTEREST ON CUSTOMER DEPOSITS-KS	0							0	0
25	TOTAL OPERATING EXPENSES	\$617,802,146	\$0	(\$93,282)	(\$318,948)	(\$142,810)	(\$82,699)	\$339,513	(\$298,226)	\$617,503,920
26	OPERATING INCOME	\$158,258,798	\$242,625	\$93,282	\$318,948	\$142,810	\$82,699	(\$339,513)	\$540,851	\$158,799,649

KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
UPDATED THROUGH FEBRUARY 28, 2017

DOCKET NO. 17-KCPE-201-RTS
SCHEDULE B-3

LINE NO. * * * *		INCREASE / (DECREASE) TO OPERATIONS * * * * *
	<u>ADJUSTMENT NO. 1</u> (Frantz)	
1	RETAIL SALES	\$242,625
2	To reflect Staff's adjustment to Rate Migration Revenue.	
	<u>ADJUSTMENT NO. 2</u> (Frantz)	
3	AMORTIZATION	(93,282)
4	To reflect Staff's adjustment to Migration Regulatory Asset Amortization.	
	<u>ADJUSTMENT NO. 3</u> (Jackson)	
5	DEPRECIATION	(318,948)
6	To reflect Staff's adjustment to update depreciation expense to February 28, 2017.	
	<u>ADJUSTMENT NO. 4</u> (Jackson)	
7	AMORTIZATION	(142,810)
8	To reflect Staff's adjustment to amortization expense.	
	<u>ADJUSTMENT NO. 5</u> (Jackson)	
9	STEAM POWER GENERATION	(82,699)
10	To reflect adjustment to remove LaCygne obsolete inventory amortization.	
	<u>ADJUSTMENT NO. 6</u> (Jackson)	
11	INCOME TAXES	339,513
12	To reflect the income tax impact on Staff adjustments.	

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 ANJ/KCPL
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KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTED AND PRO FORMA CALCULATION OF TAXABLE INCOME
 UPDATED THROUGH FEBRUARY 28, 2017

LINE NO.	DESCRIPTION	A TOTAL COMPANY PER BOOKS	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF TEST YEAR ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
1	NET INCOME BEFORE TAXES	\$404,129,460	\$1,998,494	\$406,127,954	(\$188,132,667)	\$217,995,287	\$880,364	\$218,875,651	(\$4,192,681)	\$214,682,970
	ADD TO NET INCOME BEFORE TAXES:									
2	DEPRECIATION EXPENSE	\$194,233,341	(\$261,008)	\$193,972,333	(\$104,511,103)	\$89,461,230	(\$318,948)	\$89,142,282		\$89,142,282
3	PLANT AMORTIZATION EXPENSE	31,888,685	0	31,888,685	(17,277,273)	14,611,412	(\$93,957)	\$14,517,455	0	14,517,455
4	AMORTIZATION OF UNRECOVERED RESERVE - KS	2,777,263	0	2,777,263	0	2,777,263	0	\$2,777,263		2,777,263
5	NUCLEAR FUEL AMORTIZATION (per books)	25,119,056	0	25,119,056	(14,438,785)	10,680,271	0	\$10,680,271	0	10,680,271
6	TRANSP & UNIT TRAIN DEPR - CLEARING	2,390,000	0	2,390,000	(1,292,420)	1,097,580	0	\$1,097,580		1,097,580
7	MEALS & ENTERTAINMENT - 50%	963,906	0	963,906	(521,849)	442,057	0	\$442,057	0	442,057
8	TOTAL	257,372,251	(261,008)	257,111,243	(138,041,430)	119,069,813	(412,905)	118,656,908	0	118,656,908
	SUBTRACT FROM NET INCOME BEFORE TAXES:									
9	INTEREST EXPENSE	129,218,031	0	129,218,031	(71,948,185)	57,269,846	(\$127,586)	57,142,260	\$0	57,142,260
10	IRS TAX RETURN DEPRECIATION	300,743,798	0	300,743,798	(162,942,829)	137,800,969	(\$353,324)	137,447,645		137,447,645
11	IRS TAX RETURN PLANT AMORTIZATION	11,189,321	0	11,189,321	(6,062,368)	5,126,953	\$0	5,126,953		5,126,953
12	IRS TAX RETURN NUCLEAR AMORTIZATION	26,821,302	0	26,821,302	(15,417,260)	11,404,042	\$0	11,404,042		11,404,042
13	COST OF REMOVAL INCURRED ON PRE-1981 PROPERTY	3,648,883	0	3,648,883	(1,976,963)	1,671,920	\$0	1,671,920		1,671,920
14	COST OF REMOVAL PROVIDED FOR PRE-1981 PROPERTY	(4,873,057)	0	(4,873,057)	2,640,220	(2,232,837)	0	(2,232,837)		(2,232,837)
15	IRC SECTION 199 DOMESTIC PRODUCTION ACTIVITIES	0	0	0	0	0	\$0	0		0
16	TOTAL	466,748,278	0	466,748,278	(255,707,385)	211,040,893	(480,910)	210,559,983	0	210,559,983
17	NET TAXABLE INCOME	194,753,433	1,737,486	196,490,919	(70,466,712)	126,024,207	948,369	126,972,576	(4,192,681)	122,779,895
	PROVISION FOR FEDERAL INCOME TAX:									
18	NET TAXABLE INCOME	194,753,433	1,737,486	196,490,919	(70,466,712)	126,024,207	948,369	126,972,576	(4,192,681)	122,779,895
19	DEDUCT STATE INCOME TAX @100%	13,632,740	121,624	13,754,364	(4,932,670)	8,821,694	66,386	8,888,080	(293,487)	8,594,593
20	DEDUCT CITY INCOME TAX	0	0	0	0	0	0	0	0	0
21	FEDERAL TAXABLE INCOME	181,120,693	1,615,862	182,736,555	(65,534,042)	117,202,513	881,983	118,084,496	(3,899,194)	114,185,302
22	FEDERAL TAX BEFORE TAX CREDITS	63,392,243	565,552	63,957,794	(22,936,914)	41,020,880	308,694	41,329,574	(1,364,718)	39,964,856
23	LESS TAX CREDITS:						0	0	0	0
24	WIND	(10,557,184)	0	(10,557,184)	6,068,417	(4,488,767)	0	(4,488,767)	0	(4,488,767)
25	RESEARCH AND DEVELOPMENT	(1,100,000)	0	(1,100,000)	632,295	(467,705)	0	(467,705)	0	(467,705)
26	FUELS TAX CREDIT	(72,665)	0	(72,665)	41,769	(30,896)	0	(30,896)		(30,896)
27	TOTAL FEDERAL TAX	51,662,394	565,552	52,227,945	(16,194,433)	36,033,512	308,694	36,342,206	(1,364,718)	34,977,488
	PROVISION FOR STATE INCOME TAX:									
28	NET TAXABLE INCOME	194,753,433	1,737,486	196,490,919	(70,466,712)	126,024,207	948,369	126,972,576	(4,192,681)	122,779,895
29	DEDUCT FEDERAL INCOME TAX @0%	0	0	0	0	0		0		0
30	DEDUCT CITY INCOME TAX	0	0	0	0	0	0	0	0	0
31	STATE JURISDICTIONAL TAXABLE INCOME	194,753,433	1,737,486	196,490,919	(70,466,712)	126,024,207	948,369	126,972,576	(4,192,681)	122,779,895
32	TOTAL STATE TAX (Line 29 x 7%)	13,632,740	121,624	13,754,364	(4,932,670)	8,821,694	66,386	8,888,080	(293,487)	8,594,593
	PROVISIONS FOR CITY INCOME TAX:									
33	NET TAXABLE INCOME	194,753,433	1,737,486	196,490,919	(70,466,712)	126,024,207	0	126,024,207	0	126,024,207
34	TOTAL CITY TAX	0	0	0	0	0				
35	EFFECTIVE TAX RATE BEFORE TAX CREDIT AND EARNINGS TAX	39.55%	39.55%	39.55%	39.55%	39.55%		39.55%		39.55%
	SUMMARY OF PROVISION FOR INCOME TAX:									
36	FEDERAL INCOME TAX	51,662,394	565,552	52,227,945	(16,194,433)	36,033,512	308,694	36,342,206	(1,364,718)	34,977,488
37	STATE INCOME TAX	13,632,740	121,624	13,754,364	(4,932,670)	8,821,694	66,386	8,888,080	(293,487)	8,594,593

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KANSAS CITY POWER & LIGHT CO.
 KANSAS JURISDICTION
 STAFF ADJUSTED AND PRO FORMA CALCULATION OF TAXABLE INCOME
 UPDATED THROUGH FEBRUARY 28, 2017

LINE NO.	DESCRIPTION	A TOTAL COMPANY PER BOOKS	B TOTAL CO. PRO FORMA ADJUSTMENTS	C TOTAL COMPANY ADJUSTED	D APPLICANT JURISDICTIONAL ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF TEST YEAR ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA JURISDICTIONAL
38	CITY INCOME TAX	0	0	0	0	0		0		0
39	TOTAL PROVISION FOR INCOME TAX	65,295,134	687,176	65,982,309	(21,127,103)	44,855,206	375,080	45,230,286	(1,658,205)	43,572,081
	DEFERRED INCOME TAXES:									
40	DEFERRED INCOME TAXES - EXCESS IRS TAX OVER TAX SL	50,692,370	0	50,692,370	(28,169,795)	22,522,575	(35,567)	22,487,008		22,487,008
41	AMORTIZATION OF DEFERRED ITC	(1,087,652)	0	(1,087,652)	589,289	(498,363)	0	(498,363)		(498,363)
42	AMORT OF EXCESS DEFERRED INCOME TAXES (ARAM)	(352,531)	0	(352,531)	191,001	(161,530)	0	(161,530)		(161,530)
43	AMORT OF PRIOR DEFERRED TAXES - TURNAROUND OF BOOK/TAX BASIS DIFFERENCES	(15,236,559)	0	(15,236,559)	8,255,160	(6,981,399)	0	(6,981,399)		(6,981,399)
44	AMORTIZATION OF R & D CREDITS (100% Missouri)	0	0	0	0	0	0	0	0	0
45	AMORTIZATION OF COST OF REMOVAL ER-2007-0291 (100% Missouri)	354,438	0	354,438	(354,438)	0		0		0
46	TOTAL DEFERRED INCOME TAX EXPENSE	\$34,370,066	\$0	\$34,370,066	(\$19,488,783)	\$14,881,283	(\$35,567)	\$14,845,716	\$0	\$14,845,716
47	TOTAL INCOME TAX	\$99,665,200	\$687,176	\$100,352,375	(\$40,615,886)	\$59,736,489	\$339,513	\$60,076,002	(\$1,658,205)	\$58,417,797
	COMPUTATION OF LINE 38 ABOVE:									
48	STRAIGHT LINE TAX DEPRECIATION:									
49	ANNUALIZED BOOK DEPRECIATION	\$193,972,333		\$193,972,333	(\$104,511,103)	\$89,461,230	(\$318,948)	\$89,142,282		\$89,142,282
50	AMORTIZATION OF UNRECOVERED RESERVE - KS	\$2,777,263		\$2,777,263		\$2,777,263	\$0	\$2,777,263		\$2,777,263
51	STRAIGHT LINE TAX RATIO	82.5824%	X	82.5824%	X	82.5824%	X	82.5824%	X	82.5824%
52	STRAIGHT LINE TAX DEPRECIATION AND UNRECOVERED AMORT	<u>\$162,480,538</u>		<u>\$162,480,538</u>	<u>(\$104,511,103)</u>	<u>\$76,172,761</u>	<u>(\$318,948)</u>	<u>\$75,909,366</u>		<u>\$75,909,366</u>
	DEFERRED INCOME TAXES - EXCESS IRS TAX OVER TAX SL:									
53	IRS TAX RETURN DEPRECIATION	\$300,743,798		\$300,743,798	(\$162,942,829)	\$137,800,969	(\$353,324)	\$137,447,645		\$137,447,645
54	LESS: TAX STRAIGHT LINE DEPRECIATION	(162,480,538)		(162,480,538)	86,307,777	(76,172,761)	263,395	(\$75,909,366)		(\$75,909,366)
55	EXCESS IRS TAX DEPR OVER TAX SL DEPR	<u>\$138,263,260</u>		<u>\$138,263,260</u>	<u>(\$76,635,052)</u>	<u>\$61,628,208</u>	<u>(\$89,929)</u>	<u>\$61,538,279</u>	<u>\$0</u>	<u>\$61,538,279</u>
56	IRS TAX RETURN PLANT AMORTIZATION	\$11,189,321		\$11,189,321	(\$6,062,368)	\$5,126,953	\$0	\$5,126,953		\$5,126,953
57	LESS: TAX STRAIGHT LINE AMORTIZATION	(23,027,213)		(23,027,213)	12,476,132	(10,551,081)	0	(10,551,081)		(10,551,081)
58	EXCESS IRS TAX AMORT OVER TAX SL AMORT	<u>(\$11,837,892)</u>		<u>(\$11,837,892)</u>	<u>\$6,413,764</u>	<u>(\$5,424,128)</u>	<u>\$0</u>	<u>(\$5,424,128)</u>		<u>(\$5,424,128)</u>
59	IRS TAX RETURN NUCLEAR AMORTIZATION	\$26,821,302		\$26,821,302	(\$15,417,260)	\$11,404,042	\$0	\$11,404,042		\$11,404,042
60	LESS; TAX STRAIGHT LINE NUCLEAR AMORT	(25,073,801)		(25,073,801)	14,412,772	(10,661,029)	0	(10,661,029)		(10,661,029)
61	EXCESS IRS TAX NUCLEAR AMORT OVER TAX SL NUCLEAR AMORT	<u>\$1,747,501</u>		<u>\$1,747,501</u>	<u>(\$1,004,488)</u>	<u>\$743,013</u>		<u>\$743,013</u>		<u>\$743,013</u>
	OTHER PLANT RELATED DEPR/AMORT:									
62	TAX BASIS SL DEPR - UNRECOVERED RESERVE - MO	0		0		0	\$0	0		0
63	TAX BASIS SL DEPR - UNRECOVERED RESERVE - KS	\$0		\$0		\$0	\$0	\$0		\$0
64	AMORT CATALYST AND DUST COLLECTION BAGS	0		0		0	\$0	0		0
65	EXCESS TAX DEPR/AMORT OVER TAX SL	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
66	TOTAL TIMING DIFFERENCES	\$128,172,869		\$128,172,869	(\$71,225,776)	\$56,947,093	(\$89,929)	\$56,857,164	\$0	\$56,857,164
67	EFFECTIVE TAX RATE	<u>X 39.55%</u>		<u>X 39.55%</u>	<u>X 39.55%</u>	<u>X 39.55%</u>	<u>X 39.55%</u>	<u>X 39.55%</u>		<u>X 39.55%</u>
68	DEFERRED INCOME TAXES - EXCESS IRS TAX OVER TAX SL	<u>\$50,692,370</u>		<u>\$50,692,370</u>	<u>(\$28,169,795)</u>	<u>\$22,522,575</u>	<u>(\$35,567)</u>	<u>\$22,487,008</u>		<u>\$22,487,008</u>

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DOCKET NO. 17-KCPE-201-RTS

SCHEDULE B-4-1

KANSAS CITY POWER & LIGHT CO.
KANSAS JURISDICTION
INTEREST EXPENSE CALCULATION
UPDATED THROUGH FEBRUARY 28, 2017

LINE NO.	DESCRIPTION	A STAFF ADJUSTED	B STAFF PRO FORMA
*****	*****	*****	*****
1	RATE BASE	\$2,100,818,381	\$2,100,818,381
2	WEIGHTED COST OF LONG TERM DEBT	<u>2.7200%</u>	<u>2.7200%</u>
3	INTEREST EXPENSE	<u>\$57,142,260</u>	<u>\$57,142,260</u>

CERTIFICATE OF SERVICE

17-KCPE-201-RTS

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

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CERTIFICATE OF SERVICE

17-KCPE-201-RTS

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/s/ Pamela Griffeth

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