

BEFORE THE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF ]  
KANSAS CITY POWER & LIGHT COMPANY ] KCC Docket No. 14-KCPE-272-RTS  
TO MAKE CERTAIN CHANGES IN ITS ]  
CHARGES FOR ELECTRIC SERVICES ]

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

April 18, 2014

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 90 Grove Street, Suite 211,  
4 Ridgefield, Connecticut 06877. (Mailing Address: PO Box 810, Georgetown,  
5 Connecticut 06829)

6  
7 **Q. By whom are you employed and in what capacity?**

8 A. I am President of the Columbia Group, Inc., a financial consulting firm that specializes in  
9 utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and  
10 undertake various studies relating to utility rates and regulatory policy. I have held  
11 several positions of increasing responsibility since I joined The Columbia Group, Inc. in  
12 January 1989. I became President of the firm in 2008.

13

14 **Q. Please summarize your professional experience in the utility industry.**

15 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic  
16 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987  
17 to January 1989. From June 1982 to September 1987, I was employed by various Bell  
18 Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the  
19 Product Management, Treasury, and Regulatory Departments.

20

21 **Q. Have you previously testified in regulatory proceedings?**

22 A. Yes, since joining The Columbia Group, Inc., I have testified in over 350 regulatory  
23 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas,

1 Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania,  
2 Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of  
3 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid  
4 waste, cable television, and navigation utilities. A list of dockets in which I have filed  
5 testimony since January of 2008 is included in Appendix A.

6  
7 **Q. What is your educational background?**

8 A. I received a Master of Business Administration degree, with a concentration in Finance,  
9 from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a  
10 B.A. in Chemistry from Temple University.

11  
12 **II. PURPOSE OF TESTIMONY**

13 **Q. What is the purpose of your testimony?**

14 A. On December 9, 2013, Kansas City Power and Light Company ("KCP&L" or  
15 "Company"), filed an Application with the State of Kansas Corporation Commission  
16 ("KCC" or "Commission") seeking an increase in its rates for electric service in the  
17 amount of \$12.11 million or approximately 2.3%. The requested increase relates to  
18 incremental utility plant-in-service additions and construction work in progress ("CWIP")  
19 associated with the La Cygne Energy Center ("La Cygne"), offset by a reduction in  
20 amortization expense. The Application was filed pursuant to K.A.R. 82-1-231(b)(3),  
21 which permits a utility to make an abbreviated rate filing within twelve months of a base  
22 rate case proceeding.

1           The Columbia Group, Inc. was engaged by the State of Kansas, Citizens' Utility  
2           Ratepayer Board ("CURB") to review KCP&L's Application and to provide  
3           recommendations to the KCC regarding the Company's requested rate increase.  
4

5   **III. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

6   **Q.   What are your conclusions and recommendations regarding the Company's rate  
7       filing?**

8   A.   Based on my review of the abbreviated rate filing, on the responses to data requests, and  
9       on other documentation relating to this case, I recommend that the KCC approve a rate  
10       increase of no more than \$11,538,193, as shown on Schedule ACC-1. In addition, I am  
11       not opposed to the Company's proposal to apply the increase to all customer classes on  
12       an equal percentage basis.  
13

14   **IV. DISCUSSION OF THE ISSUES**

15       **A.   Background**

16   **Q.   Please provide a brief summary of the background of this case.**

17   A.   On April 20, 2012, in KCC Docket No. 12-KCPE-764-RTS ("764 Docket"), KCP&L  
18       filed a general rate case seeking a rate increase of \$63.55 million. In that filing, KCP&L  
19       requested authorization to file a subsequent abbreviated rate case pursuant to K.A.R. 82-  
20       1-231(b)(3) to update capital costs associated with environmental projects at the La  
21       Cygne Energy Center.

22           On September 28, 2012, several parties including CURB executed a Partial  
23       Settlement Agreement, which contained the following provision:

1 The Signatory Parties agree not to contest KCP&L's request for  
2 Commission pre-approval for KCP&L to file an abbreviated rate  
3 proceeding in accordance with K.A.R. 82-1-231(b)(3). Items for  
4 consideration in such an abbreviated proceeding include: CWIP for the La  
5 Cygne environmental project and the two regulatory asset items noted at  
6 the end of Bill Baldry's testimony.  
7  
8

9 The referenced regulatory asset items referenced from Mr. Baldry's testimony include  
10 regulatory assets associated with pension and postretirement benefit costs, and  
11 amortization of rate case expenses approved in KCP&L's 2010 rate case (KCC Docket  
12 No. 10-KCPE-415-RTS).

13 With regard to pension and postretirement benefit costs, Mr. Baldry noted that,

14 KCPL began amortizing the pension and postretirement benefits  
15 regulatory assets on August 1, 2009 over a five year period. KCPL  
16 includes the amortization as a part of its pension and postretirement  
17 benefits expenses, respectively. The pension and postretirement benefit  
18 regulatory assets should be fully amortized by July 31, 2014. Because July  
19 2014 is approaching quickly, Staff recommends that the amortization of  
20 these regulatory assets be examined in KCPL's upcoming abbreviated rate  
21 case.<sup>1</sup>  
22

23 With regard to the costs from the prior rate case, Mr. Baldry noted that,

24  
25 Rate case expense in this docket (12-KCPE-764-RTS) includes the  
26 amortization of rate case expense incurred in 2010 and allowed by the  
27 Commission in docket 10-KCPE-415-RTS that involved establishing cost  
28 of service for KCPL...Staff recommends that the amortization of rate case  
29 expense approved in the 10-KCPE-415-RTS docket be addressed in  
30 KCPL's upcoming abbreviated rate case.<sup>2</sup>  
31  
32

33 In its Order in the 764 Docket, the KCC approved KCP&L's request to file an  
34 abbreviated rate case proceeding under K.A.R. 82-1-231(b)(3).  
35

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<sup>1</sup> Testimony of Mr. Baldry, KCC Docket No. 12-KCPE-764-RTS, page 26. Footnote excluded.

<sup>2</sup> Id., page 26-27.

1 **Q. Please describe the abbreviated rate filing made by the Company in this proceeding.**

2 A. The Company is requesting a revenue increase of \$12.11 million, or approximately 2.3%.  
3 The revenue increase is composed of two parts: an increase of approximately \$14.2  
4 million based on updated environmental plant expenditures at La Cygne, and a reduction  
5 of approximately \$2.1 million relating to reductions in regulatory asset amortizations.

6

7 **Q. Please describe the adjustments that KCP&L is proposing with regard to the La  
8 Cygne environmental upgrades.**

9 A. With regard to the La Cygne environmental upgrades, KCP&L is proposing four  
10 adjustments:

- 11 ➤ the addition of \$40,348,474 (total company) of utility plant-in-service;
- 12 ➤ the addition of \$583,316 (total company) to the Company's depreciation  
13 reserve;
- 14 ➤ the addition of \$243,202,229 (total company) of CWIP;
- 15 ➤ the addition of \$12,029,206 (total company) in deferred income taxes.

16 The Company also included incremental depreciation expense associated with the  
17 incremental La Cygne utility plant-in-service additions.

18

19 **Q. Please describe KCP&L's adjustment with regard to the regulatory asset  
20 amortizations.**

21 A. The Company eliminated annual amortization expense associated with the pension and  
22 other postretirement expense amortizations that will be fully amortized by July 31, 2014.  
23 In addition, the Company's current rates reflect amortization expenses associated with

1 several rate proceedings prior to the 764 Docket. The majority of these costs will be  
2 amortized by August 1, 2014. In this case, KCP&L is proposing to amortize the August  
3 1, 2014, balances over an 18-month period, effectively extending the amortization to the  
4 expected effective date of new rate in the next filed rate case. The Company did not  
5 propose any adjustment to the amortization for costs associated with the 764 Docket,  
6 since these costs will not be fully amortized until December 31, 2015.

7  
8 **Q. Did KCP&L propose any other revenue requirement adjustments?**

9 A. Yes, the Company proposed additional adjustments relating to interest synchronization  
10 and the tax effect of its other adjustments.

11  
12 **B. Revenue Requirement Adjustments**

13 **Q. Are you proposing any adjustments to the Company's claims relating to the La**  
14 **Cygne environmental upgrades?**

15 A. Yes. The Company's filing was based on projections of the utility plant-in-service  
16 balance and CWIP balance at February 28, 2014. The Company subsequently provided  
17 updated results reflecting actual balances at February 28, 2014. Therefore, at Schedule  
18 ACC-2, I have updated the Company's rate base claim to reflect these actual balances. In  
19 addition, Schedule ACC-2 reflects actual balances at February 28, 2014, for accumulated  
20 depreciation and the deferred income tax reserve associated with the La Cygne  
21 environmental upgrades. As shown on that schedule, KCP&L's actual upgrades for the  
22 La Cygne Energy Center resulted in a reduction of approximately \$4,889,762 million to  
23 its originally-filed rate base claim.



1

2 **Q. Have you also updated the Company's depreciation expense claim to reflect the**  
3 **actual plant additions at February 28, 2014?**

4 A. Yes, on Schedule ACC-3, I have revised the Company's pro forma depreciation expense  
5 adjustment to reflect depreciation expense on the actual plant balances associated with  
6 the La Cygne environmental upgrades. This adjustment results in a reduction to  
7 depreciation expense of \$25,094.

8

9 **Q. Did you make an adjustment to synchronize interest expense with your**  
10 **recommended rate base and the Company's weighted average cost of debt?**

11 A. Yes, I did. This adjustment is shown in Schedule ACC-4. It reflects interest expense  
12 based on my pro forma updated rate base and on the weighted average cost of debt  
13 authorized in the Company's last base rate case. This adjustment reduces the Company's  
14 interest expense by \$149,436.

15

16 **Q. Did you make any revisions to the Company's adjustments associated with**  
17 **regulatory assets?**

18 A. No. My recommendation includes the Company's proposed adjustments relating to  
19 termination of the pension and other postretirement expense amortizations, as well as its  
20 proposal to extend the amortization period for certain rate case costs.

21

22 **Q. What is the impact of your recommended revenue requirement adjustments?**

1 A. As shown in Schedule ACC-1, my adjustments result in a revenue increase of  
2 \$11,538,193, which is \$574,876 less than the Company's requested increase. My  
3 recommendation reflects an income tax factor of 0.6045. This is the same income tax  
4 factor used by the KCC in the 764 Order and also reflected by KCP&L in its filing in this  
5 case.

6

7 **Q. Did the Company provide a revenue requirement model showing the impact of its**  
8 **updates?**

9 A. Yes, it did. In the response to KCC-28, KPCP&L provided a revenue requirement model  
10 reflecting the impact of its actual balances at February 28, 2014. This response indicated  
11 a revised revenue deficiency of \$11,535,857, which is approximately \$2,336 less than the  
12 revenue increase shown in Schedule ACC-1. I believe that the small difference is due to  
13 a deferred income tax adjustment that is reflected in the Company's schedules.

14

15 **C. Rate Design Issues**

16 **Q. How is the Company proposing to recover the requested increase?**

17 A. KCP&L is proposing to recover the increase from all customer classes on an equal  
18 percentage basis, as discussed by Mr. Lutz on page 5 of his Direct Testimony. Since the  
19 Company did not provide a class cost of service study in this case, I support the  
20 Company's proposal for an across the board increase.

21 Based on the Company's original request, the typical customer would have  
22 experienced an increase of approximately \$2.35 per month and a small commercial  
23 customer would have experienced an increase of \$6.10 per month. Given the fact that we

1           are recommending a revenue increase that is less than the increase originally requested,  
2           the impact on customers will be approximately 4.7% less than those noted above.

3

4   **Q.    Do you have any additional comments?**

5   A.    Yes, while CURB is supporting the Company's proposed rate design in this case, the  
6   CURB Board recommends that the KCC revisit issues relating to the level of rate  
7   discounts for all-electric customers as part of the Company's next base rate case. This  
8   would include issues relating to rates for all-electric residential facilities as well as  
9   various discounts to commercial customers. We recommend that the Company include  
10   appropriate class cost of service studies calculated at a level that will allow the KCC to  
11   examine this issue more closely in the next rate case filed by the Company.

12

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

14   A.    Yes, it does.

15



**APPENDIX A**

**List of Prior Testimonies**

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power and Light Company	E	Kansas	14-KCPE-272-RTS	4/14	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR13100885-906	3/14	Cable Rates	Division of Rate Counsel
New Mexico Gas Company	G	New Mexico	13-00231-UT	2/14	Merger Policy	Office of Attorney General
Water Service Corporation (Kentucky)	W	Kentucky	2013-00237	2/14	Revenue Requirements	Office of Attorney General
Oneok, Inc. and Kansas Gas Service	G	Kansas	14-KGSG-100-MIS	12/13	Plan of Reorganization	Citizens' Utility Ratepayer Board
Public Service Electric & Gas Company	E/G	New Jersey	EO13020155 GO13020156	10/13	Energy Strong Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	12-00350-UT	8/13	Cost of Capital, RPS Rider, Gain on Sale, Allocations	New Mexico Office of Attorney General
Westar Energy, Inc.	E	Kansas	13-WSEE-629-RTS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	13-115	8/13	Revenue Requirements	Division of the Public Advocate
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKKEE-447-MIS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Jersey Central Power & Light Company	E	New Jersey	ER12111052	6/13	Reliability Cost Recovery Consolidated Income Taxes	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	13-MKKEE-447-MIS	5/13	Transfer of Certificate Regulatory Policy	Citizens' Utility Ratepayer Board
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKKEE-452-MIS	5/13	Formula Rates	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	12-450F	3/13	Gas Sales Rates	Attorney General
Public Service Electric and Gas Co.	E	New Jersey	EO12080721	1/13	Solar 4 All - Extension Program	Division of Rate Counsel
Public Service Electric and Gas Co.	E	New Jersey	EO12080726	1/13	Solar Loan III Program	Division of Rate Counsel
Lane Scott Electric Cooperative	E	Kansas	12-MKKEE-410-RTS	11/12	Acquisition Premium, Policy Issues	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	12-KGSG-835-RTS	9/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	12-KCPE-764-RTS	8/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy Company	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	110258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKKEE-491-RTS	5/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKKEE-380-RTS	4/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	WWW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080642	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board



<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	WWW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

## **APPENDIX B**

### **Supporting Schedules**

## KANSAS CITY POWER AND LIGHT COMPANY

## 2013 ABBREVIATED RATE CASE

## SUMMARY OF REVENUE INCREASE

	<u>Company</u> <u>Claim</u> (A)	<u>Recommended</u> <u>Adjustment</u>		<u>Recommended</u> <u>Increase</u>
1. Net Original Cost Rate Base	\$1,921,029,620	(\$4,889,762)	(B)	\$1,916,139,858
2. Rate of Return	8.01%	8.01%		8.01%
3. Net Operating Income Requirement	\$153,786,105	(\$391,445)		\$153,394,660
4. Net Income Available	146,463,755	(43,933)	(C)	146,419,822
5. Income Deficiency	\$7,322,350	(\$347,512)		\$6,974,838
6. Income Tax Factor	0.604500	0.604500		0.604500
7. Revenue Deficiency	<u>\$12,113,069</u>	<u>(\$574,876)</u>		<u>\$11,538,193</u>

## Sources:

(A) Company Filing, Section 3(i), Rev Req.

(B) Schedule ACC-2.

(C) Schedules ACC-3 and ACC-4.

## KANSAS CITY POWER AND LIGHT COMPANY

## 2013 ABBREVIATED RATE CASE

## RATE BASE ADJUSTMENTS

	<u>Company</u> <u>Claim</u> (A)	<u>Company</u> <u>Update</u> (B)	<u>Recommended</u> <u>Adjustment</u>
1. Utility Plant in Service	\$3,541,441,536	\$3,540,344,828	(\$1,096,708)
2. Accumulated Depreciation	(1,453,619,341)	(1,453,596,180)	23,161
3. Net Plant in Service	\$2,087,822,195	\$2,086,748,648	(\$1,073,547)
Additions to Rate Base:			
4. Cash Working Capital	(\$30,626,755)	(\$30,626,755)	\$0
5. Materials and Supplies	45,307,490	45,307,490	0
6. Prepayments	4,713,751	4,713,751	0
7. Fuel Inventory - Oil	20,927,794	20,927,794	0
8. Fuel Inventory - Coal	3,113,283	3,113,283	0
9. Fuel Inventory - Additives	284,527	284,527	0
10. Fuel Inventory - Nuclear	27,470,561	27,470,561	0
11. Regulatory Asset - Iatan 1 and Common	3,390,680	3,390,680	0
12. CWIP - La Cygne Environmental	180,679,555	174,964,185	(5,715,370)
Subtractions From Rate Base:			
13. Advances for Construction	(\$1,221,065)	(\$1,221,065)	\$0
14. Customer Deposits	(1,723,719)	(1,723,719)	0
15. Deferred Income Taxes	(384,781,830)	(382,882,675)	1,899,155
16. Def. Gain on SO2 Emission Allowances	(34,325,272)	(34,325,272)	0
17. Allocated Def. Gain on SO2 Emission Allow.	(1,573)	(1,573)	0
18. Total Rate Base	<u>\$1,921,029,622</u>	<u>\$1,916,139,860</u>	<u>(\$4,889,762)</u>

## Sources:

(A) Company Filing, Section 3(i), Rate Base.

(B) Response to KCC-28, Schedule 2.

## KANSAS CITY POWER AND LIGHT COMPANY

## 2013 ABBREVIATED RATE CASE

## OPERATING INCOME ADJUSTMENTS-DEPRECIATION EXPENSE

	<u>Company</u> <u>Claim</u>	
	(A)	
1. Original Depreciation Expense Claim	\$75,949,571	(A)
2. Updated Depreciation Expense Claim	<u>75,924,477</u>	(B)
3. Recommended Adjustment	(\$25,094)	
4. Income Taxes @ 39.55%	<u>9,925</u>	(C)
5. Operating Income Increase (Decrease)	<u>\$15,169</u>	

## Sources:

- (A) Company Filing, Section 3(i), Operating Income.
- (B) Response to KCC-28, Schedule 5.
- (C) Reflects 7% state tax and 35% federal tax.

## KANSAS CITY POWER AND LIGHT COMPANY

## 2013 ABBREVIATED RATE CASE

## OPERATING INCOME ADJUSTMENTS-INTEREST SYNCHRONIZATION

	<u>Company</u> <u>Claim</u> (A)	
1. Original Rate Base Claim	\$1,921,029,622	(A)
2. Updated Rate Base Claim	<u>1,916,139,860</u>	(A)
3. Recommended Rate Base Adjustment	(\$4,889,762)	
4. Weighted Cost of Debt	<u>3.056%</u>	(B)
5. Interest Expense Adjustment	(\$149,436)	
6. Income Taxes @	<u>39.55%</u>	(C)
7. Operating Income Increase (Decrease)	<u>(\$59,102)</u>	

## Sources:

(A) Schedule ACC-2.

(B) Company Filing, Section 11 (ii)(iii)(iv), Current and Deferred Income Taxes.

(C) Reflects 7% state tax and 35% federal tax.

## **APPENDIX C**

### **Referenced Data Requests**

#### **Response to KCC-28:**

**Schedule 1**

**Schedule 2**

**Schedule 5**

**Kansas City Power & Light Company**  
**2013 KS Abbreviated RATE CASE - Update**  
**Kansas Jurisdiction; Update 2/28/14**

2012 Order updated for La Cygne Env & Reg Asset Amortiz for Rate Case Exp and FAS158 (Pension & OPEB)

**Revenue Requirement - Schedule 1**

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Net Orig Cost of Rate Base (Sch 2)	\$ 1,916,139,859
2	Rate of Return	8.0054%
3	Net Operating Income Requirement	153,394,660
4	Net Income Available (Sch 9)	146,421,236
5	Additional NOIBT Needed	6,973,424
6	Additional Current Tax Required	4,562,433
7	Gross Revenue Requirement	<u>\$ 11,535,857</u>



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Rate Base - Schedule 2

Line No.	Line Description	Amount	Juris Factor #	Juris Allocator	Electric Retail Rate Base
	A	B	C	D	E
1	<b>Total Plant :</b>				
2	Total Plant in Service - Schedule 3	\$ 7,817,120,912	Various	See Sch 3	\$ 3,540,344,828
3	<b>Subtract from Total Plant:</b>				
4	Depreciation Reserve - Schedule 6	3,139,178,325	Various	See Sch 6	1,453,596,180
5	<b>Net (Plant in Service)</b>	<u>\$ 4,677,942,587</u>			<u>\$ 2,086,748,648</u>
6	<b>Add to Net Plant:</b>				
7	Cash Working Capital - Schedule 8	(30,626,755)	100% KS	See Sch 8	\$ (30,626,755)
8	Materials and Supplies - Schedule 12	99,951,177	Blended	See Sch 12	45,307,490
9	Prepayments - Schedule 12	10,411,934	Blended	See Sch 12	4,713,751
10	Fuel Inventory - Oil - Schedule 12	7,377,377	Blended	See Sch 12	20,927,794
11	Fuel Inventory - Coal - Schedule 12	49,591,458	Blended	See Sch 12	3,113,283
12	Fuel Inventory - Additives - Schedule 12	674,228	Blended	See Sch 12	284,527
13	Fuel Inventory - Nuclear - Schedule 12	65,095,499	Blended	See Sch 12	27,470,561
14	Regulatory Asset - Iatan 1 and Com-KS	3,390,680	100% KS	100.000%	3,390,680
15	CWIP - La Cygne Environmental	386,822,751	D1	45.231%	174,964,185
16	<b>Subtract from Net Plant:</b>				
17	Cust Advances for Construction-KS	1,221,065	100% KS	100.000%	1,221,065
18	Customer Deposits-KS	1,723,719	100% KS	100.000%	1,723,719
19	Deferred Income Taxes - Schedule 13	845,568,486	Blended	See Sch 13	382,882,675
20	Def Gain on SO2 Emissions Allowances-KS	34,325,272	100% KS	100.000%	34,325,272
21	Def Gain (Loss) Emissions Allow-Allocated	3,728	E1	42.200%	1,573
22	<b>Total Rate Base</b>	<u>\$ 4,387,788,666</u>			<u>\$ 1,916,139,859</u>

Kansas City Power & Light Company  
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Depreciation Expense - Schedule 5

TOTAL COMPANY - JURIS BASIS

JURISDICTIONAL DEPRECIATION

Line No.	Account No.	Plant Account Description	From Schedule 3			From Schedule 3		
			Adjusted Jurisdictional Pft in Svc	Depr Rate	Depreciation Expense	Adjusted Jurisdictional Pft in Svc	Depr Rate	Depreciation Expense
			C	D	E	C	D	E
1		INTANGIBLE PLANT						
2	30100	Organization		0.00%	-		0.00%	-
3	30200	Franchises and Consents	\$ 72,186	0.00%	-	\$ 32,689	0.00%	-
4	30301	Miscellaneous Intangibles (Like 353)	22,937	0.00%	-	-	0.00%	-
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek	2,036,014	0.00%	-	920,912	0.00%	-
6	30302	Customer Related	33,264,805	0.00%	-	15,667,258	0.00%	-
7	30302	Energy Related	8,775,874	0.00%	-	3,703,454	0.00%	-
8	30302	Demand Related	18,224,746	0.00%	-	8,243,253	0.00%	-
9	30302	Corporate Software	30,742,294	0.00%	-	13,905,047	0.00%	-
10	30302	Transmission Related	3,828,595	0.00%	-	1,731,716	0.00%	-
11	30304	Misc Intang Pft - Communications Equip (Like 397)	-	0.00%	-	-	0.00%	-
12		Misc Intangible Pft - 10 yr Software						
13	30303	Customer Related	39,911,924	0.00%	-	18,797,957	0.00%	-
14	30303	Energy Related	22,683,755	0.00%	-	9,572,635	0.00%	-
15	30305	Misc Intang Pft - WC 5yr Software	21,568,101	0.00%	-	9,755,489	0.00%	-
16	30307	Misc Intg Pft-Srct (Like 312)	34,980	0.00%	-	15,822	0.00%	-
17	30308	Misc Intang Trans Line (Like 355)	5,839,200	0.00%	-	2,641,134	0.00%	-
18	30310	Misc Intang-tatan Hwy & Bridge	3,760,048	0.00%	-	1,700,711	0.00%	-
19		TOTAL PLANT INTANGIBLE	190,765,459			86,688,078		

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 TOTAL COMPANY - JURIS BASIS

JURISDICTIONAL DEPRECIATION

Depreciation Expense - Schedule 5

Line No.	Account No.	Plant Account Description	From Schedule 3			From Schedule 3		
			Adjusted Jurisdictional Pft in Svc	Depr% Rate	Depreciation Expense	Adjusted Jurisdictional Pft in Svc	Depr% Rate	Depreciation Expense
20		<b>PRODUCTION PLANT</b>						
21		<b>STEAM PRODUCTION</b>						
22	31000	Sm Pr-Land	9,393,693	0.00%	-	4,248,871	0.00%	-
23	31100	Stm Pr-Structures-Elec	185,462,479	1.78%	3,301,232	83,886,719	1.78%	1,493,184
24	31101	Stm Pr-Struc-Lshd Impr-P&M	332,243	0.00%	-	150,277	0.00%	-
25	31102	Stm Pr-Struc-H5 Rebuild	8,923,285	0.49%	43,724	4,036,100	0.49%	19,777
26	31104	Stm Pr-Structure-Iatan 2-Elec	100,881,940	1.76%	1,775,522	45,630,011	1.76%	803,088
27	31115	Stm Pr-Struc-Addl Amort-100% KS	-	-	-	-	-	-
28	31200	Stm Pr-Boiler Plt Equip-Elec	1,156,988,068	2.63%	30,428,786	523,318,430	2.63%	13,763,275
29	31201	Stm Pr-Boiler-Unit Train-Elec	20,904,523	2.90%	606,231	9,455,346	2.90%	274,205
30	31202	Stm Pr-Boiler-AQC Equip-Elec	33,797,905	0.00%	-	15,287,164	0.00%	-
31	31203	Stm Pr-Boiler-H5 Rebuild	222,156,520	0.70%	1,555,096	100,483,838	0.70%	703,387
32	31204	Stm Pr-Boiler Iatan 2-Elec	752,590,636	2.10%	15,804,403	340,405,023	2.10%	7,148,505
33	31213	Stm Pr-Boiler Plt Eq-Iat 1 & Com-Juris Disallow-100%	(1,249,901)	2.63%	(32,872)	(1,249,901)	2.63%	(32,872)
34	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)
35	31215	Stm Pr-Boiler-Addl Amort-100% KS	-	-	-	-	-	-
36	31400	Stm Pr-Turbogenerator-Elec	256,056,570	2.36%	6,042,935	115,817,203	2.36%	2,733,286
37	31404	Stm Pr-Turbogen Iatan 2-Elec	99,917,146	1.84%	1,838,475	45,193,624	1.84%	831,563
38	31415	Stm Pr-Turbogen-Addl Amort-100% KS	-	-	-	-	-	-
39	31500	Stm Pr-Accessory Equip-Elec	158,851,114	2.67%	4,241,325	71,850,106	2.67%	1,918,398
40	31501	Stm Pr-Acc-H5 Rebuild	39,396,975	0.83%	326,995	17,819,685	0.83%	147,903
41	31502	Stm Pr-Accessory Equip-Comp	14,320	0.00%	-	6,477	0.00%	-
42	31504	Stm Pr-Accessory Iatan 2-Elec	35,466,199	1.88%	666,765	16,041,752	1.88%	301,585
43	31515	Stm Pr-Access-Addl Amort-100% KS	-	-	-	-	-	-
44	31600	St Pr-Misc Pwr Plt Equip-Elec	38,890,771	2.45%	952,824	17,590,723	2.45%	430,973
45	31601	St Pr-Misc Eq-H5 Rebuild	2,305,286	0.55%	12,679	1,042,706	0.55%	5,735
46	31604	St Pr-MiscPwr Eq Iatan 2-Elec	4,667,973	1.13%	52,748	2,111,376	1.13%	23,859
47	31615	St Pr-MiscPwr Eq-Addl Amort-100% KS	-	-	-	-	-	-
48		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>3,121,270,396</b>		<b>67,522,844</b>	<b>1,408,648,181</b>		<b>30,471,825</b>

Kansas City Power & Light Company  
 2013 KS Abbreviated RATE CASE - Update  
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Depreciation Expense - Schedule 5  
 TOTAL COMPANY - JURIS BASIS

JURISDICTIONAL DEPRECIATION

Line No.	Account No.	Plant Account Description	From Schedule 3		Adjusted		From Schedule 3		Adjusted		
			Depr%	Rate	Jurisdictional Pft in Svc	Depr Expense	Jurisdictional Pft in Svc	Depr Expense			
<b>NUCLEAR PRODUCTION</b>											
49											
50	32000	Nucl Pr-Land & Land Rights	0.00%	0.00%	3,411,584	-	1,543,097	0.00%	-	1,543,097	-
51	32100	Nucl Pr-Struct & Improv-Elec	1.42%	1.42%	403,663,071	5,732,016	182,581,247	1.42%	2,592,654	182,581,247	2,592,654
52	32200	Nucl Pr-Reactor Pft Eq-Elec	1.97%	1.97%	671,106,194	13,220,792	303,548,714	1.97%	5,979,910	303,548,714	5,979,910
53	32300	Nucl Pr-Turbine/Generator-Elec	2.10%	2.10%	205,837,272	4,322,583	93,102,462	2.10%	1,955,152	93,102,462	1,955,152
54	32400	Nucl Pr-Accessory Equip-Elec	1.91%	1.91%	127,851,248	2,441,959	57,828,526	1.91%	1,104,525	57,828,526	1,104,525
55	32500	Nucl Pr-Misc Pwr Pft Eq-Elec	2.20%	2.20%	80,279,583	1,766,151	36,311,338	2.20%	798,849	36,311,338	798,849
56	32803	Nucl Pr-MPSC Disall-100% KS basis									
57	32805	Nucl Pr-Disal-Pre 1988 Res	1.97%	1.97%	(118,559,239)	(2,335,617)	(53,625,648)	1.97%	(1,056,425)	(53,625,648)	(1,056,425)
58		<b>TOTAL NUCLEAR PRODUCTION PLANT</b>			<b>1,373,589,713</b>	<b>25,147,883</b>	<b>621,289,737</b>		<b>11,374,664</b>	<b>621,289,737</b>	<b>11,374,664</b>
<b>OTHER PRODUCTION</b>											
59											
60	34000	Oth Prod-Land-Elec-CT's	0.00%	0.00%	1,008,931	-	456,351	0.00%	-	456,351	-
61	34001	Oth Prod-LandRights-Easements-CT's	0.00%	0.00%	93,269	-	42,187	0.00%	-	42,187	-
62	34100	Oth Prod-Structures-Elec-CT's	2.49%	2.49%	5,465,637	136,094	2,472,168	2.49%	61,557	2,472,168	61,557
63	34102	Oth Prod-Struct-Elec-Wind	5.17%	5.17%	4,661,951	241,023	2,108,652	5.17%	109,017	2,108,652	109,017
64	34200	Oth Prod-Fuel Holders-Elec-CT's	2.60%	2.60%	11,722,841	304,794	5,302,370	2.60%	137,862	5,302,370	137,862
65	34400	Oth Prod-Generators-Elec-CT's	2.95%	2.95%	275,172,428	8,117,587	124,463,516	2.95%	3,671,674	124,463,516	3,671,674
66	34402	Oth Prod-Generators-Elec-Wind	4.81%	4.81%	257,797,741	12,400,071	116,604,754	4.81%	5,608,689	116,604,754	5,608,689
67	34415	Oth Prod-Generators-Wind-Addl Amort-100% KS									
68	34500	Oth Prod-Accessory Equip-Elec-CT's	2.06%	2.06%	21,905,273	451,249	9,907,996	2.06%	204,105	9,907,996	204,105
69	34502	Oth Prod-Accessory Eq-Elec-Wind	5.53%	5.53%	128,321	7,096	58,041	5.53%	3,210	128,321	3,210
70	34600	Oth Prod-Misc Pwr Pft Equip-Elec-CT's	3.41%	3.41%	74,308	2,534	33,610	3.41%	1,146	74,308	1,146
71	34602	Oth Prod-Misc Pwr Pft Eq-Wind	0.00%	0.00%	-	-	-	0.00%	-	-	-
72		<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>578,030,700</b>	<b>21,660,448</b>	<b>261,449,644</b>		<b>9,797,259</b>	<b>261,449,644</b>	<b>9,797,259</b>
<b>RETIREMENTS WORK IN PROGRESS-PROD</b>											
73											
74		Production - Salvage & Removal Retirements not classified-Nuclear and Steam									

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TOTAL COMPANY - JURIS BASIS  
 JURISDICTIONAL DEPRECIATION

Line No.	Account No.	Plant Account Description	From Schedule 3		From Schedule 3		Depreciation		Depreciation	
			Adjusted Jurisdictional Plt in Svc	Depr% Rate	Adjusted Jurisdictional Plt in Svc	Depr% Rate	Expense	Expense		
75		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	5,072,890,809		114,331,174		2,291,387,562		51,643,748	
76		TOTAL PRODUCTION PLANT								
77		TRANSMISSION PLANT								
78	35000	Land - Transmission Plant	1,584,661	0.00%	-	0.00%	716,760	0.00%	-	-
79	35001	Land Rights - Transmission Plant	25,152,492	0.00%	-	0.00%	11,376,749	0.00%	-	-
80	35002	Land Rights- TP- Wolf Creek	-	0.00%	-	0.00%	-	0.00%	-	-
81	35200	Structures & Improvements - TP	4,966,362	1.41%	70,026	1.41%	2,246,340	1.41%	31,673	31,673
82	35201	Structures & Improvements - TP - Wolf Creek	250,476	1.41%	3,532	1.41%	113,293	1.41%	1,597	1,597
83	35300	Station Equipment - Transmission Plant	139,859,350	1.16%	1,622,368	1.16%	63,259,923	1.16%	733,815	733,815
84	35301	Station Equipment - Wolf Creek -TP	9,585,358	1.16%	111,190	1.16%	4,335,563	1.16%	50,293	50,293
85	35303	Station Equip - Communications	7,858,653	24.06%	1,890,792	24.06%	3,554,555	24.06%	855,226	855,226
86	35315	Station Equip - Transm Plt-Addl Amort - 100% KS	-		-		-		-	-
87	35400	Towers and Fixtures - Transmission Plant	4,287,911	0.43%	18,438	0.43%	1,939,469	0.43%	8,340	8,340
88	35500	Poles and Fixtures - Transmission Plant	114,583,405	2.00%	2,291,668	2.00%	51,827,335	2.00%	1,036,547	1,036,547
89	35501	Poles & Fixtures - Wolf Creek	58,255	2.00%	1,165	2.00%	26,349	2.00%	527	527
90	35600	Overhead Conductors & Devices - TP	99,032,649	0.30%	297,098	0.30%	44,793,557	0.30%	134,381	134,381
91	35601	Overhead Conductors & Devices- Wlf Crk	39,418	0.30%	118	0.30%	17,829	0.30%	53	53
92	35700	Underground Conduit	3,648,880	0.84%	30,651	0.84%	1,650,429	0.84%	13,864	13,864
93	35800	Underground Conductors & Devices	3,120,097	2.00%	62,402	2.00%	1,411,254	2.00%	28,225	28,225
94		Transmission-Salvage & Removal ; Retirements not classified	-		-		-		-	-
95		TOTAL TRANSMISSION PLANT	414,027,968		6,399,448		187,269,404		2,894,541	

Depreciation Expense - Schedule 5  
 TOTAL COMPANY - JURIS BASIS  
 JURISDICTIONAL DEPRECIATION

Line No.	Account No.	Plant Account Description	From Schedule 3		From Schedule 3		Depr Rate	Depr Rate	Depreciation Expense	Depreciation Expense
			Adjusted Jurisdictional Pft in Svc	Depr Rate	Adjusted Jurisdictional Pft in Svc	Depr Rate				
<b>DISTRIBUTION PLANT</b>										
96										
97	36000	Distribution Land Electric	8,181,546	0.00%	4,600,680	0.00%				
98	36001	Distribution Depreciable Land Rights	16,589,189	0.00%	6,912,533	0.00%				
99	36100	Distribution Structures & Improvements	12,289,181	1.85%	227,350	1.85%			114,420	
100	36200	Distribution Station Equipment	172,834,921	1.66%	2,869,060	1.66%			1,211,793	
101	36203	Distribution Station Equipment-Communications	4,094,012	21.62%	885,125	21.62%			400,693	
102	36400	Distribution Poles, Tower, & Fixtures	269,976,775	2.54%	6,857,410	2.54%			3,177,573	
103	36500	Distribution Overhead Conductor	215,588,009	2.26%	4,872,289	2.26%			2,206,099	
104	36600	Distribution Underground Circuit	235,392,564	0.76%	1,788,983	0.76%			741,594	
105	36700	Distribution Underground Conductors	424,087,277	0.98%	4,156,153	0.98%			1,994,580	
106	36800	Distribution Line Transformers	257,634,715	1.47%	3,787,230	1.47%			1,618,704	
107	36900	Distribution Services	102,915,764	5.21%	5,361,911	5.21%			2,595,380	
108	37000	Distribution Meters Electric	91,408,242	1.88%	1,718,475	1.88%			786,338	
109	37100	Distribution Cust Prem Install	10,513,325	0.00%	-	0.00%			-	
110	37300	Distribution Street Light and Traffic Signal	38,503,460	4.99%	1,921,323	4.99%			1,378,397	
111		Distribution-Salvage and removal: Retirements not classified								
112		<b>TOTAL DISTRIBUTION PLANT</b>	1,860,018,979		34,445,310		848,466,039		16,225,571	
<b>GENERAL PLANT</b>										
113										
114	38900	Land and Land Rights - General Plant	2,858,497	0.00%	-	0.00%	1,294,465	0.00%	-	
115	39000	Structures & Improvements - General Plant	70,616,896	2.85%	2,012,582	2.85%	31,978,720	2.85%	911,394	
116	39003	Struct & Imprv - Leasehold (801 Char)	4,589,137	0.00%	-	0.00%	2,078,182	0.00%	-	
117	39004	Struct & Imprv - Leasehold (Marshall)	-	0.00%	-	0.00%	-	0.00%	-	
118	39005	Struct & Imprv - Leasehold (One KC Place)	26,848,891	0.00%	-	0.00%	12,158,467	0.00%	-	

Kansas City Power & Light Company  
 2013 KS Abbreviated RATE CASE - Update  
 Kansas Jurisdiction; Update 2/28/14  
 2012 Order updated for La Cygne Env & Reg Asset Amortiz for Rate Case Exp and FAS158 (Pension & OPEB)

Depreciation Expense - Schedule 5  
 TOTAL COMPANY - JURIS BASIS

JURISDICTIONAL DEPRECIATION

Line No.	Account No.	Plant Account Description	From Schedule 3		From Schedule 3		Depreciation Expense
			Adjusted Jurisdictional Pft in Svc	Depr Rate	Adjusted Jurisdictional Pft in Svc	Depr Rate	
119	39100	Office Furniture & Equipment - Gen. Pft	9,541,279	5.00%	4,320,749	5.00%	216,037
120	39110	Office Furn & Equip-Gen-Unrecov Res-100% KS					
121	39101	Office Furniture & Equip - Wolf Creek	4,609,280	5.00%	2,087,303	5.00%	104,365
122	39111	Office Furn & Equip-Wlf Crk-Unrecov Res-100% KS					
123	39102	Office Furniture & Equip - Computer	7,682,998	20.00%	3,470,173	20.00%	694,035
124	39112	Office Furn & Equip-Computer-Unrec Res-100% KS					
125	39200	Transportation Equipment- Autos	750,207	11.50%	339,730	11.50%	39,069
126	39201	Transportation Equipment- Light Trucks	8,732,247	11.60%	3,963,438	11.60%	459,759
127	39202	Transportation Equipment - Heavy Trucks	30,249,485	8.83%	13,698,419	8.83%	1,209,570
128	39203	Transportation Equipment - Tractors	685,140	6.91%	310,264	6.91%	21,439
129	39204	Transportation Equipment - Trailers	1,811,686	2.98%	820,418	2.98%	24,448
130	39300	Stores Equipment - General Plant	833,615	4.00%	377,501	4.00%	15,100
131	39310	Stores Equip - Gen - Unrecov Reserve-100% KS					
132	39400	Tools, Shop, & Garage Equipment-Gen. Pft	3,881,476	5.00%	1,757,719	5.00%	87,886
133	39410	Tools, Shop, & Gar Equip-Gen-Unrecov Res-100% KS					
134	39500	Laboratory Equipment	4,625,864	5.00%	2,094,813	5.00%	104,741
135	39510	Laboratory Equipment-Unrecov Reserve-100% KS					
136	39600	Power Operated Equipment - Gen. Pft	23,656,052	8.91%	10,712,596	8.91%	954,492
137	39700	Communication Equipment - Gen. Pft	77,067,039	6.67%	34,899,655	6.67%	2,327,807
138	39710	Communication Equip-Unrecov Res-100% KS					
139	39701	Communications Equip - Wolf Creek		6.67%		6.67%	
140	39800	Miscellaneous Equipment - Gen. Pft	377,907	5.00%	171,134	5.00%	8,557
141	39810	Miscellaneous Equip-Gen-Unrecov Res-100% KS					
142		Gen Plant-Slvg & removal/retirements not classified					
143		<b>TOTAL GENERAL PLANT</b>	<b>279,417,697</b>		<b>126,533,745</b>		<b>7,178,699</b>

TOTAL PLANT IN SERVICE

144			7,817,120,912		3,540,344,828		77,942,559
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Depreciation Expense - Schedule 5  
 TOTAL COMPANY - JURIS BASIS  
 From Schedule 3 Depr% Depr Expense

Line No.	Account No.	Plant Account Description	Adjusted Jurisdictional Pft in Svc	Depr Rate	Depreciation Expense	Adjusted Jurisdictional Pft in Svc	Depr Rate	Depreciation Expense
145		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT & ORDER impacts						
146		Unit Trains (312) Charged to Inventory			606,231			274,205
147		Vehicles(392) Charged to Clearing			3,873,895			1,754,286
	Note A	Other Rounding			8			4
	Note A	Order Impact of Ded DFITS twice by Staff Adj RB-2 & RB-4			(22,996)			(10,414)
148		TOTAL CHARGED TO CLEARINGS			4,457,138			2,018,081
149		TOTAL DEPR EXPENSE NET OF CLEARING			166,571,131			75,924,477

La Cygne  
 Per Order 75,486,260  
 Abbrev Chg. 428,217

Line No.	Account No.	Plant Account Description	Projected Jurisdictional Pft in Svc	Test Year	Adjustment (Total Company)	Account
150		Depreciation of Unit Trains and Vehicles	606,231	0	606,231	501
151		Unit Trains				
152		Vehicles	3,873,895	PwrPft		
153		Percent cleared to O&M	54.87%	54.87%	2,125,606	933
			2,125,606			
					2,731,838	

Note A Line items were added in order to Tie to the 2012 KS Order.

ACct	DFITS Tot Comp	DFITS Juris	Auth Rate	Dif
36500	(257,953)	(116,789)	2.26%	(5,829)
39500	(343,343)	(155,482)	5.00%	(17,167)
				(22,996)
				(10,414)



**CERTIFICATE OF SERVICE**

14-KCPE-272-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 18<sup>th</sup> day of April, 2014, to the following parties:

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