

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**REVENUE REQUIREMENT  
COST OF SERVICE**

**APPENDIX 3**

**Other Staff Schedules**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**CASE NO. ER-2016-0156**

*Jefferson City, Missouri  
July 2016*

The attached current Commission ordered depreciation accrual rates are from ER-2012-0175, which adopted the rates from ER-2010-0356.

**GMO ER-2016-0156**

ER-2010-0356 KCP&L GMO L&P DEPRECIATION RATES - Stipulation Agreement Copy  
 SCHEDULE C

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>STEAM PRODUCTION PLANT - LAKE ROAD</b>		
311	STRUCTURES & IMPROVEMENTS	1.90%
312	BOILER PLANT EQUIPMENT	2.16%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.16%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.37%
316	MISCELLANEOUS EQUIPMENT	2.90%
<b>STEAM PRODUCTION PLANT - IATAN 1</b>		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
<b>STEAM PRODUCTION PLANT - IATAN COMMON (SJLP)</b>		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
<b>STEAM PRODUCTION PLANT - IATAN UNIT 2 (SJLP)</b>		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
<b>OTHER PRODUCTION PLANT</b>		
341	STRUCTURES & IMPROVEMENTS	1.75%
342	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.09%
343	PRIME MOVERS	4.78%
344	GENERATORS	4.11%
345	ACCESSORY ELECTRICAL EQUIPMENT	2.84%
346	MISCELLANEOUS EQUIPMENT	3.57%
<b>TRANSMISSION PLANT</b>		
352	STRUCTURES & IMPROVEMENTS	1.83%
353	STATION EQUIPMENT	1.70%
354	TOWERS & FIXTURES	1.85%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
357	UNDERGROUND CONDUIT	1.70%
358	UNDERGROUND CONDUCTOR & DEVICES	2.49%
<b>TRANSMISSION PLANT - ECORP (SJLP)</b>		
353	STATION EQUIPMENT	1.70%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
<b>DISTRIBUTION PLANT</b>		
361	STRUCTURES & IMPROVEMENTS	1.61%
362	STATION EQUIPMENT	2.08%
364	POLES & FIXTURES	3.89%
365	OVERHEAD CONDUCTOR & DEVICES	2.18%
366	UNDERGROUND CONDUIT	1.70%
367	UNDERGROUND CONDUCTOR & DEVICES	2.49%
368	TRANSFORMERS	3.45%
369.01	SERVICES - OVERHEAD	3.64%
369.01	SERVICES - UNDERGROUND	3.05%
370	METERS	2.00%
370.01	METERS - LOAD RESEARCH METERS	0.00%
371	INSTALLATIONS ON CUSTOMERS' PREMISES	5.12%
373	STREET LIGHTING & SIGNAL SYSTEMS	3.18%

# GMO ER-2016-0156

ER-2010-0356 KCP&L GMO L&P DEPRECIATION RATES - Stipulation Agreement Copy  
SCHEDULE C

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>GENERAL PLANT</b>		
390	STRUCTURES & IMPROVEMENTS	2.73%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	11.25%
392.01	LIGHT TRUCKS	11.25%
392.02	HEAVY TRUCKS	11.25%
392.04	TRACTORS	11.25%
392.05	MEDIUM TRUCKS	11.25%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%
<b>GENERAL PLANT - ECORP (SJLP)</b>		
390	STRUCTURES & IMPROVEMENTS	2.22%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	12.50%
392.01	LIGHT TRUCKS	12.50%
392.02	HEAVY TRUCKS	12.50%
392.04	TRACTORS	12.50%
392.05	MEDIUM TRUCKS	12.50%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%

**GMO ER-2016-0156**

ER-2010-0356 KCP&L GMO MPS DEPRECIATION RATES - Stipulation Agreement Copy  
 SCHEDULE B

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>STEAM PRODUCTION PLANT - JEC</b>		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.10%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.10%
314	TURBOGENERATOR UNITS	2.31%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.37%
316	MISCELLANEOUS EQUIPMENT	2.59%
<b>STEAM PRODUCTION PLANT - SIBLEY</b>		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
<b>STEAM PRODUCTION PLANT - IATAN COMMON (MOPUB)</b>		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
<b>STEAM PRODUCTION PLANT - IATAN UNIT 2 (MOPUB)</b>		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
<b>OTHER PRODUCTION PLANT</b>		
341	STRUCTURES & IMPROVEMENTS	1.75%
342	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.09%
343	PRIME MOVERS	4.81%
344	GENERATORS	3.80%
345	ACCESSORY ELECTRICAL EQUIPMENT	2.85%
346	MISCELLANEOUS EQUIPMENT	3.57%
<b>TRANSMISSION PLANT</b>		
352	STRUCTURES & IMPROVEMENTS	1.83%
353	STATION EQUIPMENT	1.70%
354	TOWERS & FIXTURES	1.85%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
357	UNDERGROUND CONDUIT	0.00%
358	UNDERGROUND CONDUCTOR & DEVICES	2.49%
<b>TRANSMISSION PLANT - ECorp (MOPUB)</b>		
353	STATION EQUIPMENT	1.70%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%

**GMO ER-2016-0156**

ER-2010-0356 KCP&L GMO MPS DEPRECIATION RATES - Stipulation Agreement Copy  
 SCHEDULE B

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>DISTRIBUTION PLANT</b>		
361	STRUCTURES & IMPROVEMENTS	1.61%
362	STATION EQUIPMENT	2.08%
364	POLES & FIXTURES	3.89%
365	OVERHEAD CONDUCTOR & DEVICES	2.18%
366	UNDERGROUND CONDUIT	1.70%
367	UNDERGROUND CONDUCTOR & DEVICES	2.49%
368	TRANSFORMERS	3.45%
369.01	SERVICES - OVERHEAD	3.64%
369.01	SERVICES - UNDERGROUND	3.05%
370	METERS	2.00%
370.01	METERS - LOAD RESEARCH METERS	7.14%
371	INSTALLATIONS ON CUSTOMERS' PREMISES	5.12%
373	STREET LIGHTING & SIGNAL SYSTEMS	3.18%
<b>GENERAL PLANT</b>		
390	STRUCTURES & IMPROVEMENTS	2.73%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	11.25%
392.01	LIGHT TRUCKS	11.25%
392.02	HEAVY TRUCKS	11.25%
392.04	TRACTORS	11.25%
392.05	MEDIUM TRUCKS	11.25%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%
<b>GENERAL PLANT - ECorp (MOPUB)</b>		
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391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
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394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%

**Staff Proposed In-Service Criteria for NOx Control Equipment  
Jeffery Energy Center Unit 1**

1. All major construction work for Unit 1 is complete.

*Based on personal observations of the facility on May 19, 2015, all major construction work is complete. (Note: Site Finishing Contract awarded in May 2015)*

2. All preoperational tests for Unit 1 have been successfully completed.

*Based on review of the Project's turnover packages, preoperational tests have been successfully completed. Turnover packages were reviewed on site and the signed certification pages were provided in response to Staff Data Request 0022.*

3. Equipment successfully meets the operational contract guarantees necessary to achieve the emission levels in items (4) and (5) below.

*Applicable operational contract guarantees have been satisfied.*

4. Unit 1 shall demonstrate its ability to operate at or above 93% of its nominal gross output of 800 MW (720 MW – 800 MW) with emissions that contain on average 0.044 lb/mmBTU or less as measured by the continuous emission monitoring systems (CEMS) over a continuous four (4) hour period.

*Based on data obtained from 3:00 PM, March 17, 2015 through, 7:00 PM March 17, 2015, the facility met an emissions limit below 0.044 lb/MMBTu as measured by the CEMS while the Unit operated at or above 93% of its nominal gross output.*

5. Unit 1 shall demonstrate its ability to operate at or above 80% of its nominal gross output of 800 MW (640 MW – 800 MW) with emissions that contain on average 0.046 lb/mmBTU or less as measured by the CEMS over a continuous 120-hour period. Successful completion of items (4) and (5) may, but are not required to, occur concurrently.

*Based on data obtained from 8:00 AM, March 16, 2015 through, 8:00 AM March 21, 2015, the facility met an emissions limit below 0.046 lb/MMBTu as measured by the CEMS while the Unit operated at or above 80% of its nominal gross output. Note: There were a few hours in which the load was reported less than 640 MW, however, fluctuations of approximately 5 MW are normal for the Unit. See response to Staff Data Request 0023 in EO-2014-0043 for additional explanation.*

6. CEMS are operational and demonstrate the capability of monitoring the NO<sub>x</sub> emissions to satisfy the parameters in items (4) and (5) above.

*The CEMS are operational and were used to monitor the NO<sub>x</sub> emissions for the parameters in (4) and (5).*



SPP Actual				Company	O	P	ATC
2014	O	P	ATC	Month			
1				1	23.57	25.03	24.54
2				2	23.78	24.65	24.36
3	30.46	46.04	37.07	3	22.81	24.63	24.02
4	30.48	44.50	36.91	4	22.93	24.10	23.71
5	29.12	44.21	35.81	5	23.05	24.57	24.06
6	25.10	37.85	30.68	6	19.55	24.93	23.13
7	25.59	36.85	30.81	7	22.11	27.10	25.43
8	26.13	38.84	31.51	8	21.80	28.96	26.58
9	23.29	32.73	27.62	9	22.86	25.83	24.84
10	25.44	37.56	31.06	10	22.45	24.05	23.52
11	27.27	37.65	31.60	11	21.24	22.33	21.97
12	22.91	30.87	26.60	12	23.07	24.11	23.76
2015	O	P	ATC	<b>Average</b>	<b>22.43</b>	<b>25.03</b>	<b>24.17</b>
SPP Three Year Average							
					O	P	ATC
1	22.04	28.41	24.86	1	19.78	24.31	21.76
2	21.09	28.15	24.24	2	17.89	23.55	20.43
3	19.89	25.68	22.46	3	20.36	29.47	24.34
4	18.66	25.54	21.81	4	21.04	30.54	25.35
5	18.64	25.85	21.69	5	20.65	30.22	24.85
6	18.88	27.96	23.04	6	21.10	31.88	25.94
7	22.43	32.90	27.29	7	24.01	34.87	29.05
8	21.14	28.27	24.16	8	23.63	33.55	27.83
9	17.10	25.32	20.87	9	20.19	29.03	24.24
10	16.18	21.91	18.72	10	20.81	29.74	24.89
11	16.11	20.00	17.81	11	21.69	28.82	24.70
12	14.29	19.45	16.69	12	18.60	25.16	21.64
2016	O	P	ATC				
1	17.51	20.21	18.65				
2	14.69	18.95	16.62				
3	10.73	16.68	13.49				
4	13.99	21.60	17.32				
5	14.20	20.61	17.04				
6	19.34	29.83	24.10				
7							
8							
9							
10							
11							
12							
2014	26.61	38.64	31.97				
2015	18.88	25.78	21.96				
2016	14.90	20.89	17.57				
<b>Grand Total</b>	<b>20.86</b>	<b>29.42</b>	<b>24.68</b>				



