

Exhibit No.:
Issue: Staff Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Case No.: ER-2014-0370
Date Testimony Prepared: April 2, 2015

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

**DIRECT FILING
COST OF SERVICE**

STAFF ACCOUNTING SCHEDULES

**TEST YEAR ENDED MARCH 31, 2014
UPDATED DECEMBER 31, 2014
TRUE-UP MAY 31, 2015**

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2014-0370

*Jefferson City, Missouri
April 2, 2015*

ICCP Exhibit No. 105

Date 1-19-16 Reporter TL
File No. EC-2015-0309

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Issue: Accounting Schedules
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MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY

Direct Filing April 2, 2015

Test Year Ending March 31, 2014

Update Period of December 31, 2014

True Up Period of May 31, 2015

CASE NO. ER-2014-0370

Jefferson City, MO

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Revenue Requirement

Line Number	A Description	B 7.28% Return	C 7.40% Return	D 7.53% Return
1	Net Orig Cost Rate Base	\$2,184,820,259	\$2,184,820,259	\$2,184,820,259
2	Rate of Return	7.28%	7.40%	7.53%
3	Net Operating Income Requirement	\$159,011,218	\$161,764,092	\$164,495,117
4	Net Income Available	\$148,301,268	\$148,301,268	\$148,301,268
5	Additional Net Income Required	\$10,709,950	\$13,462,824	\$16,193,849
6	Income Tax Requirement			
7	Required Current Income Tax	\$37,531,745	\$39,246,997	\$40,948,637
8	Current Income Tax Available	\$30,858,622	\$30,858,622	\$30,858,622
9	Additional Current Tax Required	\$6,673,123	\$8,388,375	\$10,090,015
10	Revenue Requirement	\$17,383,073	\$21,851,199	\$26,283,864
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$65,000,000	\$65,000,000	\$65,000,000
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$82,383,073	\$86,851,199	\$91,283,864

Kansas City Power Light Company
Case No. ER-2014-0370
Test Year 12 Months Ending March 31, 2014
Updated through December 31, 2014
Rate Revenue Summary

A	B	C	D	E	F	G	H
				Adjustments			
Line Number	Description	As Billed	Billing Adjustments	Large Customer Annualization	Weather Normalization	365 Days Adjustment	Growth Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$286,578,587	\$0	\$0	-\$4,680,766	\$930,646	\$2,414,325
4	Small General Service	\$49,014,155	\$0	\$0	-\$347,589	\$21,965	\$555,516
5	Medium General Service	\$103,750,294	\$0	\$0	-\$388,202	-\$77,601	\$120,791
6	Large General Service	\$179,565,877	\$31,590	\$0	-\$970,355	-\$257,846	-\$1,253,540
7	Large Power	\$137,727,859	\$1,176,241	-\$4,307,903	\$272,206	-\$578,724	\$0
8	Lighting	\$9,714,851	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$766,351,623	\$1,207,831	-\$4,307,903	-\$6,114,706	\$38,440	\$1,837,092
10	OTHER RATE REVENUE						
11	Unbilled Revenue	-\$3,924,447	\$0	\$0	\$0	\$0	\$0
12	Adjust to G/L	-\$588,580	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	-\$4,513,027	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$761,838,596	\$1,207,831	-\$4,307,903	-\$6,114,706	\$38,440	\$1,837,092