

Kansas City Power & Light Company, Case No. ER-2020-0355

KCPL	GMO-MPS	GMO-L&P	KCPL Greater Missouri Operations, Case No. ER-2010-0356	KCPL / GMO	Staff	Staff Supv
R-1			Remove Gross Receipts Tax revenue (MO only)	Weisensee	McMellen	Featherstone
R-20			Normalize bad debt expense related to revenue in R-20	Weisensee	McMellen	Featherstone
R-20	R-20	R-20	Normalize MO retail revenues (MO only)	Rush/McCollister	McMellen	Featherstone
R-20			Normalize KS retail revenues (KS only)	Rush/McCollister	McMellen	Featherstone
R-78			Amortize bulk power margins in excess of 25th percentile (MO only)	Weisensee	Harris	Featherstone
R-21	R-21	R-21	Adjust MO forfeited discounts for R-20 (MO only)	Weisensee	Herrington	Featherstone
R-21			Adjust KS forfeited discounts for R-20 (KS only)	Weisensee	Herrington	Featherstone
R-22			In-Field Service Fee Revenues	Rush	McMellen	Featherstone
	R-30	R-30	Inter-company Off-System Revenue		Harris	Featherstone
R-35	R-35	R-35	Normalize Bulk Power Sales	Schnitzer	Harris	Featherstone
R-77			Reverse book provision for return of bulk power margins > 25th percentile, including interest (MO only) See R-78	Weisensee	Hyneman	Featherstone
	CS-11	CS-11	Out-of-period-items - Cost of Service	Weisensee	Hyneman	Featherstone
CS-12			Adjust test year depreciation on unit trains to 100% jurisdictional basis	Weisensee	Hyneman	
CS-22	CS-22	CS-22	Amortize deferred gain on sale of SO2 emissions allowances	Weisensee	Harris	Hyneman
CS-24	CS-24		Normalize fuel and purchase power energy (on system)	Crawford	Harris	Hyneman
CS-50		CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	Weisensee	Majors	
CS-103			Amortize reparations, net of unamortized costs, for STB litigation	Weisensee/Blunk	Hyneman	
CS-105			Amortize DOE refund KS regulatory liability	Weisensee/Blunk	Hyneman	Featherstone
CS-120			Annualize depreciation exp based on juris dep rates applied to juris plant-unit trains	Spanos/ Weisensee	Hyneman	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-24		CS-24	Normalize fuel and purchase power energy (on system)	Crawford/Blunk	Harris	Hyneman
CS-25	CS-25	CS-25	Normalize purchased power capacity costs	Crawford	Harris	Hyneman
CS-4			Reflect KCREC test year bad debt expense in KCP&L's COS	Weisensee	Herrington	Featherstone
CS-9			Reflect KCREC test year bank commitment fees in KCP&L's COS	Cline/Weisensee	Herrington	Featherstone
CS-11			Reverse test year deferral of advertising costs per ER-2009-0089	Weisensee	Prenger	Hyneman
CS-11			Reclassify COS amount to below the line per analysis of activity	Weisensee	Hyneman	
CS-11			Eliminate termination of wind option contract cost	Weisensee	Hyneman	Featherstone
CS-11			Eliminate test year equity compensation	Weisensee	Hyneman	Featherstone
CS-11			Reflect revision of Mass Allocation Factor for test year	Weisensee	Herrington	Featherstone
CS-12			Adjust test year depreciation on fleet equip to 100% jurisdictional basis	Weisensee	Hyneman	
CS-20	CS-20	CS-20	Normalize bad debt expense related to test year revenue	Weisensee	McMellen	Featherstone
	CS-30	CS-30	Eliminate Inter-company Off-System Sales Costs	Weisensee	Harris	Featherstone
	CS-34		Pipeline Reservation Charges	Weisensee	Harris	Hyneman
	CS-35		Cost of Off-system Sales	Weisensee	Harris	Featherstone
CS-36			Annualize Wolf Creek refueling outage amortization	Weisensee	Hyneman	
CS-37			Adjust Nuclear decommissioning expense	Clizer	Hyneman	
CS-40	CS-40	CS-40	Normalize Transmission maintenance expense	Weisensee	Herrington	Featherstone
CS-41	CS-41	CS-41	Normalize Distribution maintenance expense	Weisensee	Herrington	Featherstone
CS-42	CS-42	CS-42	Normalize Production maintenance expense	Weisensee	Herrington	Featherstone
	CS-43	CS-43	Major Maintenance	Weisensee	Herrington	Featherstone
CS-44	CS-44	CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	Alberts/Weisensee	Operations	Hyneman

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CS-45	CS-45	CS-45	Normalize transmission of electricity by others	Weisensee	Harris	Featherstone
	CS-46		Crossroads		Hyneman	Featherstone
CS-48	CS-48	CS-48	Annualize non-labor O&M expenses for new latan 2	Weisensee	Majors	Hyneman
CS-50	CS-50		Annualize salary and wage expense for changes in staffing levels and base pay rates	Weisensee	Prenger	Majors
CS-51	CS-51	CS-51	Normalize incentive compensation costs- Value Link	Weisensee	Prenger	Majors
CS-52	CS-52	CS-52	Normalize 401k costs	Weisensee	Prenger	Majors
	CS-53	CS-53	Payroll Taxes - FICA		Prenger	Majors
CS-54	CS-54	CS-54	Normalize relocation costs	Weisensee	Majors	Hyneman
CS-55	CS-55	CS-55	Normalize severance costs	Weisensee	Majors	Hyneman
CS-60	CS-60	CS-60	Annualize other benefit costs	Weisensee	Majors	Hyneman
CS-61	CS-61	CS-61	Annualize OPEB expense	Weisensee	Harrison	Hyneman
CS-62	CS-62	CS-62	Normalize SERP expense (MO only)	Weisensee	Hyneman	Harrison
	CS-63	CS-63	ERISA Minimum Tracker Amortization		Harrison	Hyneman
CS-65	CS-65	CS-65	Annualize FAS 87 and FAS 88 pension expense (incl SERP for KS basis)	Vogl/Weisensee	Harrison	Hyneman
CS-70	CS-70	CS-70	Annualize Insurance Premiums	Weisensee	Herrington	Featherstone
CS-71	CS-71	CS-71	Normalize injuries and damages expense	Weisensee	Herrington	Featherstone
CS-77	CS-77		Annualize Customer Accounts expense for credit card payment costs	Weisensee	Majors	Hyneman
		CS-77	Credit Card & Electronic Check		Majors	Hyneman
CS-78			Annualize KCREC bank fees related to sale of receivables	Cline	Herrington	Featherstone
	CS-79	CS-79	Outsourced Meter Reading Expense		Herrington	Featherstone
CS-80	CS-80	CS-80	Amortize MO, KS and FERC rate case expenses	Weisensee	Prenger	Hyneman
CS-85	CS-85	CS-85	Annualize regulatory assessments	Weisensee	Prenger	Hyneman
CS-86	CS-86	CS-86	Annualize SPP, RTO and NERC fees	Weisensee	Featherstone	Hyneman
CS-90	CS-90	CS-90	Remove Institutional and Image-Related Advertising	Weisensee	Prenger	Hyneman
CS-91			Amortize advertising MO regulatory asset	Weisensee	Prenger	Hyneman
CS-92	CS-92	CS-92	Adjust dues, donations and contributions	Weisensee	Prenger	Hyneman
CS-95	CS-95	CS-95	Amortize Merger transition costs (MO)	Ives	Majors	Hyneman
CS-96			Amortize Merger transition costs (KS)	Ives	Majors	Hyneman
	CS-99	CS-99	St. Joe Merger Transition Costs		Hyneman	
CS-100	CS-100	CS-100	Amortize MO DSM regulatory assets	Bryant/Weisensee	Hyneman	
CS-100			Amortize KS DSM deferred costs collected through Energy Efficiency Rider	Weisensee	Hyneman	
CS-101			Amortize Talent Assessment severance and outplacement regulatory asset	Weisensee	Hyneman	
CS-102			Amortize Employment Augmentation regulatory asset (KS only)	Weisensee	Hyneman	
CS-104			Amortize R&D tax credit consulting fee regulatory asset (MO only)	Weisensee	Hyneman	
	CS-106		Sibley AAO Amortization		Herrington	Featherstone
		CS-107	L&P Ice Storm AAO		Herrington	Featherstone
	CS-108	CS-108	MPS's and L&P's Share of JEC		Herrington	Featherstone
CS-109	CS-109	CS-109	Adjust Lease Expense - Corporate Headquarters	Weisensee	Majors	Hyneman
	CS-110		JEC Amounts in 183.2		Hyneman	
	CS-111	CS-111	Amort latan I Reg Asset		Hyneman	
CS-115			Amortize Legal Fee Reimbursement	Weisensee	Hyneman	
CS-116	CS-116	CS-116	Adjust Costs of Renewable Energy Standards	Rush/Weisensee	Hyneman	
	CS-117	CS-117	DSM Potential Study		Hyneman	

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KCPL GMO-MPS GMO-L&P KCPL Greater Missouri Operations, Case No. ER-2010-0356 KCPL / GMO Staff Staff Supv

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CS-120	CS-120	CS-120	Annualize dep exp based on juris depr rates applied to juris plant- transportation equip (O&M%)	Spanos/ Weisensee	Herrington	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-120			Annualize dep expense based on rates applied to plant-in-service at indicated period	Spanos/ Weisensee	Herrington	Featherstone
	CS-122		Amort of Unrecovered Reserve - General Plant	Weisensee	Hyneman	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-120	Weisensee	Herrington	Featherstone
CS-12			Adjust test year amortization to 100% jurisdictional basis	Weisensee	Featherstone	
CS-38			Reverse test year MO additional amortization and KS pre-tax payment on plant	Weisensee	Featherstone	
CS-111			Amortize latan 1/Common Regulated Asset	Weisensee	Majors	Hyneman
CS-121	CS-121	CS-121	Annualize amortization expense based on juris rates applied to unamortized plant-in-Service	Weisensee	Herrington	Featherstone
CS-122			Amortize underrecovered general plant reserve for depreciation	Spanos/ Weisensee	Herrington	Featherstone
CS-123			Reverse previous depreciation adjustments for replacement by CS-121	Weisensee	Herrington	Featherstone
CS-10			Reflect test year interest on customer deposits in COS	Weisensee	Prenger	Hyneman
CS-76			Annualize interest on customer deposits	Weisensee	Prenger	Hyneman
CS-10			Reflect test year interest on customer deposits in COS	Weisensee	Prenger	Hyneman
CS-76	CS-76		Annualize interest on customer deposits	Weisensee	Prenger	Hyneman
CS-18			Reverse test year Kansas City, Missouri Earnings Tax (MO only)	Weisensee	Harrison	Featherstone
CS-53			Annualize FICA payroll tax expense	Weisensee	Prenger	Featherstone
CS-126	CS-126	CS-126	Adjust property tax expense	Weisensee	Herrington	Featherstone
CS-125	CS-125	CS-125	Income Taxes	Weisensee	Harrison	Hyneman
CS-18			Reflect normalized Kansas City, Missouri Earnings Tax (MO only)	Weisensee	Harrison	Hyneman
RB-3	NA		Adjust Wolf Creek Disallowance to MO jurisdictional basis	Weisensee	Herrington	Featherstone
RB-11			Reclassify amounts from plant to below the line	Weisensee	Herrington	Featherstone
RB-20			Increase plant for additions and retirements for the period subsequent to the test period	Weisensee	Herrington	Featherstone
RB-13			Adjust test year Accumulated Reserve to a MO jurisdictional basis	Weisensee	Herrington	Featherstone
RB-30			Adjust test year MO basis Accumulated Reserve to a projected MO basis balance at the Update/True Up period	Weisensee	Herrington	Featherstone
RB-50	RB-50		Adjust Prepayments to 13-Month average	Weisensee	Prenger	Hyneman
	RB-55		Emission Allowances		Harris	Hyneman
RB-72	RB-72		Adjust Materials & Supplies Inventory balance	Weisensee	Prenger	Hyneman
RB-74	RB-74		Adjust Fossil inventories to required levels	Blunk	Harris	Hyneman
RB-75	NA		Adjust Nuclear inventory to 18-month average	Weisensee	Harris	Hyneman
Model			Impact of other adjustments on Cash Working Capital	Weisensee	Herrington	Featherstone
RB-65			Ppd Pension asset - Adjust TY balance to balance at indicated period (54.5%)	Weisensee	Harrison	Hyneman
RB-65			Ppd Pension Asset -Adjust TY balance to balance at indicated period (44.3%)	Weisensee	Harrison	Hyneman
RB-65			Ppd Pension Asset - Adjust TY balance to balance at indicated period (1.2%)	Weisensee	Harrison	Hyneman
RB-5			Pension Reg Asset - Adjust test year balance to jurisdictional balance	Weisensee	Harrison	Hyneman

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RB-65			PPd Pension Asset - Adjust TY MO basis balance to balance at indicated period	Weisensee	Harrison	Hyneman
RB-60	NA		Adjust test year balance to balance at indicated period (Nuclear KS Only)	Weisensee	Hyneman	Majors
	RB-63		MPS ERISA	Weisensee	Harrison	Hyneman
RB-100	RB-100		Adjust test year balance of Regulatory Plan Programs to balance at indicated period	Bryant/Weisensee	Hyneman	Majors
RB-44			Adjust test year balance of Economic Relief Pilot Program to balance at indicated period	Alberts/Weisensee	Hyneman	Majors
RB-25			Iatan1/Common Reg Asset	Weisensee	Hyneman	Majors
	RB-125		Accumulated Deferred Income Taxes	Weisensee	Harrison	Hyneman
RB-126			Accumulated Deferred Income Taxes - Schedule 1, line1-047	Weisensee	Harrison	Hyneman
	RB-127		Accumulated Deferred Income Taxes	Weisensee	Harrison	Hyneman
RB-55			Deferred Gain on Emission Allowance Sales - Schedule 1, lines 1-048	Weisensee	Harris	Hyneman
RB-71	RB-71		Adjust Advances for Construction to 13-Month average	Weisensee	Prenger	Hyneman
RB-70	RB-70		Adjust Customer Deposits to 13-Month average	Weisensee	Prenger	Hyneman
RB-13			Reg Plan Amortizations - Adjust test year Accumulated Reserve to a MO jurisdictional basis	Weisensee	Featherstone	Hyneman
RB-30			Reg Plan Amortizations - Adjust test year MO basis Reserve to actual MO basis balance at the Update/True Up period	Weisensee	Featherstone	Hyneman
R-78			Reflect proposed rate increase, excluding additional amortization to maintain credit ratios	Blanc/Weisensee	Featherstone	Hyneman
Bad Debt			Adjust bad debt expense related to proposed rate increase	Weisensee	McMellen	Featherstone
TAX			Adjust inc tax exp for impact of proposed rate increase, excluding additional amort to maintain credit ratios	Weisensee	Harrison	Hyneman
CWC			Adjust cash working capital for impact of proposed rate increase	Weisensee	Herrington	Featherstone

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KCPL Greater Missouri Operations, Case No. ER-2010-0356

Issue	Primary	Secondary
FAS 87 Pensions	Harrison	Hyneman
FAS 106 OPEBs	Harrison	Hyneman
Income Tax Expense	Harrison	Hyneman
Surface Transportation Board Adjustment	Hyneman	Majors
Fuel/P.P. (Energy)/Fuel Adders	Harris	Hyneman
EPA Auction Process	Harris	Hyneman
Purch Power Capacity	Harris	Featherstone
Inter-company Off-System Fuel & P.P.	Harris	Hyneman
Off-System Sales Fuel, P.P. & Transmission	Harris	Featherstone
Eliminate Cost of Sales from WPKSE	Harris	Featherstone
Reservation Charge	Harris	Hyneman
Payroll	Prenger	Featherstone
Benefits (detail 12-18)	Prenger	Featherstone
Insurance	Prenger	Featherstone
Major Maintenance	Herrington	Featherstone
Maintenance Expense	Herrington	Featherstone
Injuries & Damages	Herrington	Featherstone
Bad Debt	McMellen	Featherstone
PSC Assessment	Prenger	Hyneman
Customer Deposits - Interest	Prenger	Hyneman
Rate Case Expense	Prenger	Hyneman
Fixed Transmission Expense	Harris	Featherstone
Dues & Donations	Prenger	Hyneman
Advertising	Prenger	Hyneman
Demand-Side Management	Hyneman	Featherstone
Postage Expense	Prenger	Hyneman
Vegetation Management & Infrastructure	Herrington	Featherstone
Merger Effects	Hyneman	Majors
Outsourced Meter Reading Expense	Herrington	Featherstone
MPS's Share of JEC	Herrington	Featherstone
Misc. Test Year Adj.	Majors	Hyneman
Transition Costs	Hyneman	Majors
Payroll Taxes	Prenger	Featherstone
Crossroads	Featherstone	Hyneman
Credit Card & Electronic Check	Hyneman	Majors
Property Tax	Herrington	Featherstone
Depr Exp (MPS & Shared)	Herrington	Featherstone

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Issue	Primary	Secondary
FAS 87 Pensions	Harrison	Hyneman
Sibley AAO Amortization	Hyneman	Prenger
ELECTRIC PLANT	Herrington	Featherstone
ACCUM DEPRECIATION & AMORT	Herrington	Featherstone
PRIOR NET PREPAID PENSION ASSET - MO	Harrison	Hyneman
PRIOR NET PREPAID PENSION ASSET - KS	Harrison	Hyneman
PRIOR NET PREPAID PENSION ASSET - WS	Harrison	Hyneman
PENSION REGULATORY ASSET - FAS87	Harrison	Hyneman
REG ASSET - DSM PROGRAMS - MO	Hyneman	Prenger
REG ASSET - ERPP PROGRAMS - MO	Hyneman	Prenger
REG ASSET - IATAN 1 & COMMON PLANT - MO	Hyneman	Majors
ACCUM. DEFERRED TAXES	Harrison	Hyneman
DEFERRED GAIN ON SO2 EMISSION CR	Harris	Hyneman
CUST. ADVANCES FOR CONST - MO	Herrington	Featherstone
CUSTOMER DEPOSITS - MO	Herrington	Featherstone
REGULATORY PLAN ADDL AMORT - MO	Featherstone	Hyneman
CASH WORKING CAPITAL	Herrington	Featherstone
FUEL INVENTORY	Harris	Hyneman
NUCLEAR FUEL IN REACTOR	Harris	Hyneman
PREPAYMENTS	Herrington	Featherstone