

*Exhibit No.:*  
*Issue(s):* Revenue Requirement,  
Maintenance Reserve,  
Storm Reserve,  
Surveillance Reports,  
Wholesale Revenue Credit

*Witness:* Karen Lyons  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*Case Nos.:* ER-2022-0129 and  
ER-2022-0130

*Date Testimony Prepared:* July 13, 2022

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**KAREN LYONS**

**Evergy Metro, Inc., d/b/a Evergy Missouri Metro  
Case No. ER-2022-0129**

**Evergy Missouri West, Inc., d/b/a Evergy Missouri West  
Case No. ER-2022-0130**

*Jefferson City, Missouri  
July 2022*

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KAREN LYONS**

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1 **REBUTTAL TESTIMONY**

2 **OF**

3 **KAREN LYONS**

4 **Evergy Metro, Inc., d/b/a Evergy Missouri Metro**  
5 **Case No. ER-2022-0129**

6 **Evergy Missouri West, Inc., d/b/a Evergy Missouri West**  
7 **Case No. ER-2022-0130**

8 Q. Please state your name and business address.

9 A. My name is Karen Lyons. My business address is 615 E 13<sup>th</sup> Street,  
10 Kansas City, MO. 64106.

11 Q. By whom are you employed and in what capacity?

12 A. I am a Utility Regulatory Manager in the Auditing Department for the Missouri  
13 Public Service Commission.

14 Q. Are you the same Karen Lyons who filed direct testimony on June 8, 2022, in  
15 this case?

16 A. Yes I am.

17 **EXECUTIVE SUMMARY**

18 Q. What is the purpose of your rebuttal testimony?

19 A. The purpose of my testimony is to provide updates to Staff's recommended  
20 revenue requirements for Evergy Metro Inc. ("Evergy Metro") and Evergy Missouri West  
21 ("Evergy West"). I will also respond to the following Evergy witnesses on the issues shown:

22 Linda J. Nunn: Storm Reserve, Maintenance Reserve, and Annual  
23 Surveillance Reports

24 Ronald A. Klote: Storm Reserve

25 Jim Flucke: Wholesale Revenue Credit

1 Staff recommends the Commission deny Evergy Metro's and Evergy West's proposal  
2 for a Storm Reserve and the Wholesale Revenue Credit. Staff also recommends that the  
3 Commission require Evergy Metro to continue to provide an annual surveillance report. In  
4 addition, Staff will reflect Evergy West's proposed maintenance reserve with modifications that  
5 are addressed later in my testimony.

6 **STAFF'S DIRECT REVENUE REQUIREMENT CORRECTIONS**

7 Q. Did Staff make corrections to its recommended revenue requirement for  
8 Evergy Metro, filed on June 8, 2022, and for Evergy West's revised revenue requirement filed  
9 on June 13, 2022?

10 A. Yes. Staff made several corrections that include but are not limited to the  
11 following;

- 12 • Fuel expense
- 13 • Property taxes
- 14 • Plant Amortizations
- 15 • Plant in Service Accounting ("PISA") balance and amortization
- 16 • Maintenance Reserve

17 Corrections are reflected in Staff's revised Accounting Schedules, filed with Staff's Rebuttal  
18 testimony, for Evergy Metro and Evergy West.

19 Q. What is Staff's revised recommended revenue requirement for Evergy Metro  
20 and Evergy West after making the corrections?

21 A. Staff's recommended revenue requirement, after making the corrections, is  
22 \$(6,284,902) for Evergy Metro and \$11,669,929 for Evergy West. The recommended revenue  
23 requirements are based on Staff's mid-point recommended rate of return ("ROR") of 6.77%  
24 and 6.70% for Evergy Metro and Evergy West, respectively.

1 Q. What is Staff's revised recommended revenue requirement for Evergy Metro  
2 and Evergy West including the true-up allowance?

3 A. Staff's revised recommended revenue requirement for Evergy Metro and Evergy  
4 West including the true-up allowance and based on Staff recommended ROR is \$19,859,743  
5 for Evergy Metro and \$36,272,657 for Evergy West.

6 **STORM RESERVE**

7 Q. Please explain Evergy Metro's and Evergy West's proposed storm reserve.

8 A. Evergy Metro proposes to set the storm reserve for Evergy Metro using a  
9 three-year average of storm costs and use overcollections of regulatory liabilities to fund the  
10 reserve. To determine the level of storm costs to include in the storm reserve, Mr. Klote states  
11 the following beginning on page 39, line 7 of his direct testimony:

12 The company is proposing to set a reserve level based upon a three year  
13 average of storm costs (2018, 2019, and 2020) where the non-labor costs  
14 related to individual storms were greater than \$200,000. This average  
15 was then multiplied times three to establish the base reserve amount. An  
16 annual amount equal to the three year average has been included in the  
17 revenue requirement on an on-going basis.

18 Q. How does the Company propose to fund the initial balance for the reserve?

19 A. Beginning on page 39, line 21 of his direct testimony, Mr. Klote states;

20 Currently, the Company prospectively tracks regulatory assets and  
21 liabilities. As of the period ending just prior to rates going into effect,  
22 the Company will have significant prospectively tracked regulatory  
23 assets which have now become liabilities as a result of overcollection in  
24 rates. We propose to utilize a portion of the combined prospectively  
25 tracked regulatory liability to fund the establishment of this storm  
26 reserve.

27 Q. Is Evergy West proposing similar treatment for the storm reserve?

Rebuttal Testimony of  
Karen Lyons

1           A.     Evergy West proposed the same three-year average to determine the level of  
2 storm reserve but proposes to use the excess maintenance reserve to establish the storm reserve  
3 balance for Evergy West. Evergy witness Linda J. Nunn states on page 26, lines 14-20;

4                     In recent years this reserve has grown beyond the level of need for the  
5 overhauls. Therefore, I am proposing to reset the level of reserve needed  
6 for major maintenance on power plants and to use the excess reserve to  
7 establish a storm reserve which is discussed in the Direct Testimony of  
8 Company Witness Ronald A. Klote.

9           Q.     What is the proposed storm reserve balance for Evergy Metro and Evergy West?

10           A.     The proposed storm reserve balance for Evergy Metro on a total company basis  
11 is \$2,299,893 and \$593,144 for Evergy West.

12           Q.     Are there additional adjustments proposed by Evergy Metro and Evergy West  
13 for the storm reserve?

14           A.     Yes. An adjustment was made to eliminate test year storm costs in Evergy  
15 Metro's and Evergy West's proposed distribution maintenance normalization.

16           Q.     Did Staff exclude these costs in its recommended revenue requirement for  
17 Evergy Metro and Evergy West?

18           A.     No. Evergy eliminated the test year storm costs to prevent double recovery.  
19 Since Staff did not adopt Evergy's proposed storm reserve, this adjustment was not necessary.

20           Q.     Does Staff support Evergy Metro's and Evergy West's proposed storm reserve?

21           A.     No. Listed below are the reasons Staff opposes Evergy Metro's and Evergy  
22 West's proposed storm reserve.

- 23                     • The proposal is for unknown future storm costs.  
24                     • The funds used to set the reserve are funds that Evergy Metro and Evergy  
25 West overcollected from its customers. These funds should be returned to  
26 Evergy Metro's and Evergy West's customers.

- 1 • The threshold of \$200,000 described by Mr. Klote is not material when
- 2 compared to Evergy Metro's and Evergy West's total operating expenses.
- 3 • Alternative regulatory mechanisms are available to Evergy Metro and
- 4 Evergy West when significant storm costs are incurred.
- 5 • Storm costs are included in Staff's normalized level of distribution
- 6 maintenance expense.

7 Q. Is Evergy Metro's and Evergy West's proposed storm reserve based on the  
8 regulatory concept of known and measurable storm costs?

9 A. No. Known and measurable costs are costs that are known and can be calculated  
10 with a high degree of accuracy. Mr. Klote states. "The establishment of a storm reserve would  
11 allow Evergy Metro and Evergy West to collect in rates the cost of storms that are significant  
12 in nature that are likely to occur in the future."<sup>1</sup> Potential future storm costs do not meet the  
13 known and measurable standard.

14 Q. Does Staff agree that funds previously collected from Evergy Metro and Evergy  
15 West customers should be used to establish a storm reserve?

16 A. No. Evergy Metro and Evergy West over collected amortizations and  
17 maintenance reserve from its customers. These funds should be returned to customers and not  
18 used by the Company for potential future storm costs that are not known and measurable and  
19 are not material in nature. This is especially egregious considering the economic hardship that  
20 Evergy Metro and Evergy West customers are currently facing.

21 Q. Do you consider the storm threshold of \$200,000 to be material?

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<sup>1</sup> Case No. ER-2022-0129, Ronald A. Klote Direct Testimony, page 38, lines 11-13. Case No. ER-2022-0130, Ronald A. Klote, Direct Testimony, page 35, lines 8-10.

1           A.     No. The \$200,000 threshold of non-labor storm costs compared to Evergy  
2 Metro's and Evergy West's operating expenses is infinitesimal. It equates to less than one half  
3 of one percent of Evergy Metro's and Evergy West's total operating expenses.<sup>2</sup>

4           Q.     What alternative regulatory mechanisms are available in the event a significant  
5 storm occurs?

6           A.     Evergy Metro and Evergy West may file an Accounting Authority Order  
7 ("AAO") application with the Commission. Typically, AAOs have been used to allow utilities  
8 to capture certain unanticipated and extraordinary costs that are not included in their ongoing  
9 rate levels. An example is the occurrence of a natural disaster, such as a wind or ice storm that  
10 may impact a utility's service territory.

11          Q.     How did Staff account for Evergy Metro's and Evergy West's storm costs in its  
12 recommended revenue requirement filed with its direct testimony on June 8, 2022?

13          A.     Consistent with historical Evergy Metro and Evergy West general rate cases,  
14 Staff normalized non-labor distribution expense. In this case, Staff recommends a 4-year  
15 average (2018-2021) for Evergy Metro and a 3-year average (2019-2021) for Evergy West.

16          Q.     Please summarize Staff's position on Evergy Metro's and Evergy West's  
17 proposed storm reserve.

18          A.     Staff opposes the Company proposal for a storm reserve for the reasons  
19 previously addressed. Staff utilized normal ratemaking methods by including a normalized  
20 level of maintenance expense that includes storm costs that occurred during the normalized  
21 period.

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<sup>2</sup> The calculation is based on total operating expenses for Evergy Metro and Evergy West as recommended by Staff in its revised accounting schedules filed with this rebuttal testimony.



1 **MAINTENANCE RESERVE**

2 Q. Earlier in this testimony addressing Evergy West's proposed storm reserve you  
3 also mention a maintenance reserve. Please describe Evergy's maintenance reserve.

4 A. Since at least 2009, Evergy West has had a maintenance reserve to account for  
5 major steam turbine overhauls. Evergy witness Nunn states<sup>3</sup>

6 To mitigate the large variability, major maintenance expense is spread  
7 out over the service life of the related equipment through an accrual  
8 process. This method provides a more consistent measurement of annual  
9 maintenance expense. In recent years this reserve has grown beyond the  
10 level of need for the overhauls. Therefore, I am proposing to reset the  
11 level of reserve needed for major maintenance on the power plants and  
12 to use the excess reserve to establish a storm reserve which is discussed  
13 in the Direct Testimony of Company Witness Ronald A. Klote. For all  
14 remaining excess major maintenance reserve after the establishment of a  
15 storm reserve we are proposing to amortize back to our customers over  
16 a four-year period.

17 Q. Did Staff include the maintenance reserve in its accounting schedules supporting  
18 its Direct Filing?

19 A. No. Staff inadvertently omitted this adjustment in its recommended revenue  
20 requirement for Evergy West in its Direct Filing.

21 Q. Does Staff agree with Evergy West's proposed maintenance reserve?

22 A. Not entirely. Staff agrees that the reserve should be reset as a result of the excess  
23 maintenance reserve balances and agrees to a 4-year amortization to return the excess reserve  
24 to Evergy West's customers. However, Staff disagrees with an adjustment made by Evergy  
25 West to the maintenance reserve balance; specifically, Staff disagrees with Evergy's proposal  
26 to use some of the excess maintenance reserve to fund its proposed storm reserve that is  
27 discussed above.

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<sup>3</sup> Case No. ER-2022-0130, Linda J. Nunn Direct Testimony, page 26 lines 11-20.

1 Q. Did Evergy make any other adjustments to the maintenance reserve?

2 A. Yes. Evergy proposed to move excess maintenance reserve related to the Sibley  
3 generating station to depreciation reserve. Staff will adopt this adjustment for the maintenance  
4 reserve. The impact to the depreciation reserve will be addressed by Staff witness Keith Majors  
5 in his rebuttal testimony.

6 Q. What is the revenue requirement impact of Staff's treatment of the maintenance  
7 reserve?

8 A. Evergy West's revenue requirement will be reduced by approximately  
9 \$8.1 million.

10 Q. What is Staff's recommendation for Evergy West's maintenance reserve?

11 A. During the true-up phase of this case, Staff will include a four-year amortization  
12 of the excess maintenance reserve balances as of May 31, 2022. Staff will not reflect the  
13 adjustment to the maintenance reserve for the storm reserve as proposed by Evergy West.

14 **SURVEILLANCE REPORTS**

15 Q. What is Evergy Metro and Evergy West proposing for surveillance reporting?

16 A. Evergy proposes to discontinue the annual surveillance reporting requirements  
17 for Evergy Metro and proposes to discontinue monthly surveillance reporting requirements for  
18 Evergy West.

19 Q. Does Staff agree that these surveillance reports should be discontinued?

20 A. As described in my direct testimony in this proceeding, Staff agrees to  
21 discontinue the monthly surveillance report for Evergy West if the parties that entered into the  
22 Stipulation and Agreement in Case No. HR-2005-0450 are also in agreement or if the

1 Commission decides the reporting is no longer needed.<sup>4</sup> Staff recommends that the  
2 Commission require Evergy Metro to continue to provide the annual surveillance report.

3 Q. When did Evergy Metro begin providing an annual surveillance report?

4 A. As described in my direct testimony, the Commission approved an annual  
5 surveillance report for Evergy Metro (or its predecessor) on November 6, 1992.<sup>5</sup>

6 Q. Does Evergy Metro attempt to compare the annual surveillance report and the  
7 quarterly annual reporting requirements for the Missouri Energy Efficiency Investment Act  
8 (“MEEIA”) and the Fuel Adjustment Clause (“FAC”)?

9 A. Yes. On page 39 of Evergy Metro witness Nunn’s direct testimony, she states:

10 One requirement that goes along with the Company having FAC and  
11 MEEIA riders, is the condition that the Company provide quarterly  
12 surveillance reports which are filed in EFIS. Another requirement to  
13 continue the FAC is to file rate cases at least every four years. Because  
14 of these requirements, the financial information included in our  
15 surveillance reporting is provided every quarter. Additionally, more  
16 in-depth information beyond the financial status of the Company is  
17 routinely provided within rate cases that now happen on a regular basis.

18 Q. What is the difference between the annual surveillance reporting Evergy Metro  
19 has submitted since 1992 and the quarterly reporting it provides for the Missouri Energy  
20 Efficiency Investment Act (“MEEIA”) and the Fuel Adjustment Clause (“FAC”)?

21 A. There is no relationship between the annual surveillance reporting and Evergy  
22 Metro’s FAC quarterly surveillance report (which also includes MEEIA reporting). The reports  
23 are completely different and are prepared for different purposes. The annual surveillance  
24 reporting made on a calendar year is based on the actual Missouri financial results incorporating  
25 certain ratemaking adjustments like allocations, cash working capital, and advertising

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<sup>4</sup> Case Nos. ER-2022-0129 and ER-2022-0130, Lyons Direct Testimony, page 35.

<sup>5</sup> Case Nos. ER-2022-0129 and ER-2022-0130, Lyons Direct Testimony, page 35.

1 disallowances, as examples. The annual surveillance report is intended to reflect Evergy  
2 Metro's earnings on more of a regulated basis using ratemaking concepts. In addition to the  
3 actual reporting, Evergy Metro provided detailed information regarding the adjustments it was  
4 making, actual results of operations, selected financial information from the Company's books  
5 and records, and a host of information on a variety of topics including capital structure and  
6 jurisdictional allocations. Essentially, the surveillance reporting Evergy Metro agreed to was to  
7 provide an actual scaled down cost of service calculation very similar to what is developed for  
8 a rate case. In fact, Evergy Metro's surveillance report filed in the past relied on its revenue  
9 requirement model, which is very similar to Staff's Exhibit Modeling System (EMS) run filed  
10 as Accounting Schedules in every rate case. Evergy Metro's 2021 surveillance report is  
11 attached to this testimony as Schedule KL-r1.<sup>6</sup> Conversely, the FAC quarterly surveillance  
12 reports that also includes MEEIA reporting consist of financial data on a quarterly basis. These  
13 reports are used for prudence reviews and do not include the level of detail and support provided  
14 in the annual surveillance reports. An example of a FAC quarterly surveillance report is  
15 attached as Schedule KL-r2.

16 Q. Does Ms. Nunn agree that the annual surveillance report provides more detailed  
17 financial information than the required FAC and MEEIA surveillance reports?

18 A. Yes. Ms. Nunn states on page 38:

19 Evergy Missouri Metro provides surveillance reports on a quarterly basis  
20 to fulfill the requirement under the FAC and MEEIA sections of the Code  
21 of State Regulations. In addition, the Company provides an annual  
22 surveillance report which is a **more in-depth analysis of yearend**  
23 **financial information**. In addition to the annual surveillance report

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<sup>6</sup> The supplemental information and detailed workpapers for the annual surveillance report are too voluminous to include as a schedule attachment.

1                   itself, additional financial and operational information is provided.  
2                   [Emphasis added.]

3           Q.     Why is the annual surveillance reporting important?

4           A.     The annual surveillance report provides Staff a better understanding of  
5   Eversource's actual Missouri financial results on a regulated basis. In addition to the  
6   surveillance report, the Company also provides supporting workpapers for adjustments made  
7   to the financial information for ratemaking purposes. This allows Staff to evaluate the financial  
8   status of the Company.

9   **WHOLESALE REVENUE CREDIT**

10          Q.     How do the Companies and Staff positions differ with respect to Eversource's  
11   and Eversource West's adjustments to eliminate wholesale transmission revenue?

12          A.     Eversource Metro and Eversource West propose an adjustment to reduce wholesale  
13   transmission revenue based on the difference between the FERC authorized ROE and the ROE  
14   the Commission approves in this rate case. In its direct filing on June 8, 2022, Staff  
15   did not reduce transmission revenues as proposed by Eversource Metro and Eversource West. If the  
16   Commission agrees with Eversource Metro and Eversource West that transmission revenues should be  
17   reduced to reflect the difference between the FERC authorized ROE and the ROE approved by  
18   the Commission, then Staff recommends a corresponding adjustment be made to reduce Eversource  
19   Metro's and Eversource West's transmission expense.

20          Q.     What type of revenues are Eversource Metro and Eversource West proposing to reduce?

21          A.     Eversource Metro and Eversource West receive transmission revenues from SPP for  
22   both Zonal and Base Plan transmission upgrades. Base Plan projects are directed by SPP, while  
23   Zonal projects are initiated by Eversource Metro and Eversource West.

1 According to Mr. Flucke in his Direct Testimony in Case Nos. ER-2022-0129 and  
2 ER-2022-0130, beginning on line 16 of page 2:

3 This adjustment provides for the Company's retail customers to bear  
4 responsibility for the return on transmission rate base at the MPSC-  
5 authorized level. Essentially, the adjustment reduces the amount of  
6 transmission revenue that is credited against the gross transmission  
7 revenue requirement so that the adjusted revenue credit is consistent with  
8 the Company's allowed ROE rather than the return allowed by the  
9 Federal Energy Regulatory Commission ("FERC").

10 The transmission revenue received by SPP is calculated using Evergy Metro's and Evergy  
11 West's authorized FERC ROE of 11.1%, which consists of a base ROE of 10.6% and 50 basis  
12 point adder. The 50 basis point adder, approved by FERC, is available to Transmission Owners  
13 participating in Regional Transmission Organizations. SPP utilizes Evergy Metro's and Evergy  
14 West's Annual Transmission Revenue Requirement ("ATRR") to allocate revenues to  
15 Transmission Owners and expenses to Transmission Customers.

16 Q. What is a "Transmission Owner?"

17 A. Based on SPP's Open Access Transmission Tariff, a Transmission Owner, as a  
18 member of SPP, is an entity that is obligated to construct, own, operate, and maintain  
19 transmission facilities as directed by SPP. SPP utilizes Evergy Metro's and Evergy West's  
20 ATRR to allocate revenues to Transmission Owners and expenses to Transmission Customers.  
21 Transmission revenues are collected from SPP Transmission Customers for the amount  
22 necessary to recover the revenue requirement for the Transmission Owner.

23 Q. Are Evergy Metro and Evergy West charged by SPP on behalf of other  
24 Transmission Owners that are members of SPP?

25 A. Yes. Other Transmission Owners of SPP receive an authorized FERC ROE  
26 that may include FERC ratemaking incentives and ROE adders. As Transmission Customers

1 of SPP, Evergy Metro and Evergy West are charged their allocated share of transmission  
2 expense by SPP for other transmission owners of SPP that have constructed, upgraded, and  
3 maintained transmission infrastructure. The allocated transmission expense charged to Evergy  
4 Metro and Evergy West includes approved FERC ratemaking incentives and adders for other  
5 SPP members.

6 Q. Did Evergy Metro and Evergy West make corresponding adjustments to reduce  
7 transmission expense to account for a higher FERC ROE included in the transmission charges  
8 billed by SPP?

9 A. No. Based on prior discussions with Evergy personnel, any FERC ratemaking  
10 incentives included in transmission expense billed by SPP is considered a “cost of doing  
11 business,” and should be recovered in retail rates.

12 Q. Please summarize Staff’s position on Evergy Metro’s and Evergy West’s  
13 proposed adjustment to reduce transmission revenues.

14 A. Evergy Metro and Evergy West are asking the Commission to reduce  
15 transmission revenues, while, on the other hand, expecting their customers to pay full  
16 transmission expense that includes a higher FERC authorized ROE for Zonal and Base Plan  
17 upgrades constructed by other SPP transmission owners. Staff has accepted that Evergy  
18 Metro’s and Evergy West’s transmission expense has increased, and recognizes that a  
19 significant factor in the increase is the SPP directed transmission upgrades that include FERC  
20 ROE incentives. Staff did not recommend an adjustment to reduce Evergy Metro’s and Evergy  
21 West’s transmission expense that includes FERC incentives. To be consistent, Staff also did  
22 not make an adjustment to reduce transmission revenues as Evergy Metro and Evergy West  
23 have proposed.

Rebuttal Testimony of  
Karen Lyons

1 Staff recommends that Evergy Metro and Evergy West transmission revenues should  
2 not be reduced for the difference between the higher FERC ROE and the Commission  
3 authorized ROE in this case. However, if the Commission agrees with Evergy Metro's and  
4 Evergy West's proposed reduction to transmission revenues, then Staff recommends the  
5 Commission order a corresponding adjustment to reduce transmission expense that includes a  
6 higher FERC ROE. If ratepayers are not entitled to transmission revenues received from SPP  
7 that includes an ROE higher than the Missouri authorized rate of return, then ratepayers should  
8 not have to pay for transmission costs from SPP that includes an ROE higher than what is  
9 authorized by the Commission.

10 Q. Does this conclude your rebuttal testimony?

11 A. Yes it does.



BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy )  
Missouri Metro's Request for Authority to ) Case No. ER-2022-0129  
Implement a General Rate Increase for Electric )  
Service )

In the Matter of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West's Request for ) Case No. ER-2022-0130  
Authority to Implement a General Rate )  
Increase for Electric Service )

**AFFIDAVIT OF KAREN LYONS**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**COMES NOW KAREN LYONS** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Karen Lyons*; and that the same is true and correct according to her best knowledge and belief.

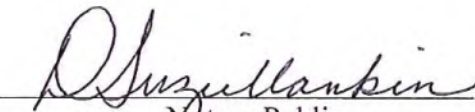
Further the Affiant sayeth not.

  
\_\_\_\_\_  
**KAREN LYONS**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 17<sup>th</sup> day of July, 2022.

**D. SUZIE MANKIN**  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
\_\_\_\_\_  
Notary Public



**Missouri Metro**

**REVENUE REQUIREMENT  
PUBLIC  
SURVEILLANCE**

**YEAR ENDED 12/31/2021**

**Evergy Missouri Metro**  
**2021 Surveillance**  
**12ME Dec 31, 2021**

**Revenue Requirement - Schedule 1**

Line No.	Description	MO Jurisdictional Amount	2021 Earned ROR
1	Net Orig Cost of Rate Base (Sch 2)	\$ 2,963,992,041	
2	Rate of Return	6.7453%	
3	Net Operating Income Requirement	199,930,155	
4	Net Income Available (Sch 9)	248,980,157	8.4002%
5	Earned Return (over) under Authorized Return	<u>\$ (49,050,001)</u>	
6	Earned Return on Equity (Sch Capital Structure)		<u>12.7702%</u>

- (a) Calculated using ratemaking principles.  
 Excl CWIP, property held for future use and other non-rate base assets & liabilities.  
 Excludes non-utility property, income and expenses.  
 Includes synchronized interest expense rather than actual interest expense.
- (b) Uses Capital Structure as 12-31-2021 with ROE of 9.5%.

Evergy Missouri Metro  
2021 Surveillance  
12ME Dec 31, 2021

Rate Base - Schedule 2

Line No.	Line Description A	Amount B	Juris Factor # C	Juris Allocator D	Electric Retail Rate Base E
1	<b>Total Plant :</b>				
2	Total Plant in Service - Schedule 3	\$ 11,492,056,521	Various	See Sch 3	\$ 6,162,538,042
3	<b>Subtract from Total Plant:</b>				
4	Depreciation Reserve - Schedule 6	4,411,386,188	Various	See Sch 6	2,470,080,577
5	<b>Net (Plant in Service)</b>	<u>\$ 7,080,670,333</u>			<u>\$ 3,692,457,465</u>
6	<b>Add to Net Plant:</b>				
7	Cash Working Capital - Schedule 8	(58,491,542)	100% MO	See Sch 8	\$ (58,491,542)
8	Materials and Supplies - Schedule 12	152,389,942	Blended	See Sch 12	80,260,761
9	Prepayments - Schedule 12	18,676,761	Blended	See Sch 12	9,870,509
10	Fuel Inventory - Oil - Schedule 12	8,644,565	Blended	See Sch 12	4,869,838
11	Fuel Inventory - Coal - Schedule 12	40,783,653	Blended	See Sch 12	22,975,104
12	Fuel Inventory - Additives - Schedule 12	683,871	Blended	See Sch 12	385,253
13	Fuel Inventory - Nuclear - Schedule 12	53,971,536	Blended	See Sch 12	30,404,379
14	Regulatory Asset - EE/DR Deferral-MO	(11,497,802)	100% MO	100.000%	(11,497,802)
15	Regulatory Asset - Iatan 1 and Com-MO	(214,979)	100% MO	100.000%	(214,979)
16	Regulatory Asset - Iatan 2	12,380,429	100% MO	100.000%	12,380,429
17	Regulatory Asset - Pensions	34,380,219	100% MO	100.000%	34,380,219
18	Regulatory Asset (Liab) - OPEBs	(2,727,389)	100% MO	100.000%	(2,727,389)
19	<b>Subtract from Net Plant:</b>				
20	Cust Advances for Construction-MO	489,998	100% MO	100.000%	489,998
21	Customer Deposits-MO	2,288,872	100% MO	100.000%	2,288,872
22	Deferred Income Taxes - Schedule 13	1,527,207,471	Blended	See Sch 13	824,134,259
23	Def Gain on SO2 Emissions Allowances-MO	23,760,204	100% MO	100.000%	23,760,204
24	Def Gain (Loss) Emissions Allow-Allocated	47,721	E1	56.334%	26,883
25	Income Eligible Weatherization	359,987	100% MO	100.000%	359,987
26	<b>Total Rate Base</b>	<u><u>\$ 5,775,495,344</u></u>			<u><u>\$ 2,963,992,041</u></u>

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	MO Basis	Adjustments		Total	MO Basis	Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			For Juris Books Per DR27 Tot Co Plant	D	E	Adjustments	For Juris Books Per DR27 Tot Co Plant			
A	B	C	D	E	F	G	H	I	J	
1		<b>INTANGIBLE PLANT</b>								
2	30100	Organization	\$ 72,186			\$ -	\$ 72,186	PTD	53.677%	\$ 38,748
3	30200	Franchises and Consents	22,937			-	22,937	100% MO	100.000%	22,937
4	30301	Miscellaneous Intangibles (Like 353)	2,033,869			-	2,033,869	D1	52.081%	1,059,252
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek								
6	30302	CUSTOMER RELATED	79,306,955			-	79,306,955	C1	52.778%	41,856,863
7	30302	ENERGY RELATED	9,842,417			-	9,842,417	E1	56.334%	5,544,637
8	30302	DEMAND RELATED	60,962,412			-	60,962,412	D1	52.081%	31,749,608
9	30302	CORPORATE SOFTWARE	89,944,247			-	89,944,247	Sal&Wg	53.096%	47,756,438
10	30302	TRANSMISSION RELATED	7,228,047			-	7,228,047	D1	52.081%	3,764,412
11		Misc Intangible Plt - 10 yr Software								
12	30303	CUSTOMER RELATED	140,163,212			-	140,163,212	C1	52.778%	73,975,760
13	30303	ENERGY RELATED	62,554,791			-	62,554,791	E1	56.334%	35,239,679
14	30303	DEMAND RELATED	41,396,388			-	41,396,388	D1	52.081%	21,559,500
15	30303	CORPORATE SOFTWARE	61,379,406			-	61,379,406	Sal&Wg	53.096%	32,589,764
16	30303	TRANSMISSION RELATED	-			-	-	D1	52.081%	-
17	30305	Misc Intang Plt - WC 5yr Software	32,892,535			-	32,892,535	D1	52.081%	17,130,640
18	30307	Misc Intg Plt-Srct (Like 312)	34,980			-	34,980	D1	52.081%	18,218
19	30308	Misc Intang Trans Line (Like 355)	6,874,227			-	6,874,227	D1	52.081%	3,580,141
20	30309	Misc Intang Trans Ln MINT Line	55,209			-	55,209	D1	52.081%	28,753
21	30310	Misc Intang-latan Hwy & Bridge	3,243,745			-	3,243,745	D1	52.081%	1,689,363
22	30311	Misc Intang -LaCygne Rd Overpass	870,852			-	870,852	D1	52.081%	453,545
23	30312	Misc Intang -Montrose Highway	-			-	-	D1	52.081%	-
24	30313	Misc Intang - Radio Frequencies	1,464,314			-	1,464,314	D1	52.081%	762,624
25	30315	Misc Intang Plt - 15yr Software	295,322,763			-	295,322,763	C1	52.778%	155,866,334
26		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$ 895,665,493.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 895,665,494</b>			<b>\$ 474,687,215</b>
27										
28		<b>PRODUCTION PLANT</b>								
29		<b>STEAM PRODUCTION</b>								
30		<b>PRODUCTION-STM-HAWTHORN COMMON</b>								
31	31100	Structures & Improvements	19,828,296			-	19,828,296	D1	52.081%	10,326,702
32	31200	Boiler Plant Equipment	1,368,004			-	1,368,004	D1	52.081%	712,465
33	31400	Turbogenerator Units	122,333			-	122,333	D1	52.081%	63,712
34	31500	Accessory Electric Equipment	2,527,223			-	2,527,223	D1	52.081%	1,316,194
35	31600	Misc. Power Plant Equipment	8,388,307			-	8,388,307	D1	52.081%	4,368,683
36		<b>TOTAL PRODUCTION-STM-HAWTHORN COMMON</b>	<b>\$ 32,234,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,234,163</b>			<b>\$ 16,787,755</b>
37										
38		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>								
39	31000	Land & Land Rights	807,281			\$ -	\$ 807,281	D1	52.081%	\$ 420,437
40	31100	Structures & Improvements	21,128,478			-	21,128,478	D1	52.081%	11,003,845
41	31102	Structures - Hawthorn 5 Rebuild	8,573,500			-	8,573,500	D1	52.081%	4,465,133
42	31200	Boiler Plant Equipment	153,088,201			-	153,088,201	D1	52.081%	79,729,300
43	31201	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	18,472,368			-	18,472,368	D1	52.081%	9,620,526
44	31203	Boiler Plant - Haw. 5 Rebuild	211,908,313			-	211,908,313	D1	52.081%	110,363,185
45	31400	Turbogenerator Units	107,071,070			-	107,071,070	D1	52.081%	55,763,288
46	31500	Accessory Electric Equipment	30,211,639			-	30,211,639	D1	52.081%	15,734,412
47	31501	Accessory Equip - Hawthorn 5 Rebuild	33,389,822			-	33,389,822	D1	52.081%	17,389,630
48	31600	Misc. Power Plant Equipment	6,217,354			-	6,217,354	D1	52.081%	3,238,037
49	31601	Misc. Equip - Hawthorn 5 Rebuild	2,305,161			-	2,305,161	D1	52.081%	1,200,542
50		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$ 593,173,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 593,173,188</b>			<b>\$ 308,928,335</b>
51										
52		<b>PRODUCTION-IATAN 1</b>								
53	31000	Steam Production- Land- Electric	3,691,922			-	3,691,922	D1	52.081%	1,922,776
54	31100	Steam Production-Structures-Electric	9,390,098			-	9,390,098	D1	52.081%	4,890,422
55	31200	Steam Prod-Boiler Plant Equip-Electric	426,239,854			-	426,239,854	D1	52.081%	221,988,402
56	31205	Steam Prod-Boiler Plt Eq-Elec-lat 1 MO Juris Disallow	(16,365)			-	(16,365)	100% MO	100.000%	(16,365)
57	31400	Steam Prod- Turbogenerator-Electric	77,071,609			-	77,071,609	D1	52.081%	40,139,380
58	31500	Steam Prod-Accessory Equipment-Elec	62,312,615			-	62,312,615	D1	52.081%	32,452,803
59	31505	Steam Prod-Accessory Eq-EI-lat 1 MO Juris Disallow	(622,572)			-	(622,572)	100% MO	100.000%	(622,572)
60	31600	Steam Prod-Misc Pwr Plt Equip-Elec	8,133,391			-	8,133,391	D1	52.081%	4,235,921
61	31605	Steam Prod-Misc Pwr Plt Eq-EI-lat 1 MO Juris Disallow	(11)			-	(11)	100% MO	100.000%	(11)
62		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$ 586,200,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 586,200,542</b>			<b>\$ 304,990,757</b>
63										
64		<b>PRODUCTION-IATAN COMMON</b>								
65	31000	Steam Production- Land- Electric	670,148			-	670,148	D1	52.081%	349,017
66	31100	Steam Prod- Structures-Electric	126,569,084			-	126,569,084	D1	52.081%	65,917,977
67	31200	Steam Prod- Turbogenerators- Elec	209,781,682			-	209,781,682	D1	52.081%	109,255,622
68	31201	Steam Production- Unit Trains- Electric	1,554,088			-	1,554,088	D1	52.081%	809,379
69	31400	Steam Prod- Boiler Plant Equip- Elec	5,966,002			-	5,966,002	D1	52.081%	3,107,131
70	31500	Steam Prod-Accessory Equip- Elec	28,258,540			-	28,258,540	D1	52.081%	14,717,226
71	31600	Steam Prod-Misc Pwr Plt Equip- Elec	5,693,120			-	5,693,120	D1	52.081%	2,965,013
72		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$ 378,492,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,492,663</b>			<b>\$ 197,121,364</b>
73										

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	MO Basis	Adjustments		Total	MO Basis	Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			Per DR27 For Juris Books Tot Co Plant			Per DR27 For Juris Books Tot Co Plant				
74		<b>PRODUCTION- IATAN 2</b>								
75	31104	Steam Prod- Structures- Iatan 2	94,123,641			-	94,123,641	D1	52.081%	49,020,186
76	31106	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	(720,112)			-	(720,112)	100% MO	100.000%	(720,112)
77	31199	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-			-	-	100% MO	100.000%	-
78	31204	Steam Prod-Boiler Plant Equip- Iatan 2	682,895,401			-	682,895,401	D1	52.081%	355,656,229
79	31206	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	(5,175,688)			-	(5,175,688)	100% MO	100.000%	(5,175,688)
80	31299	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-			-	-	100% MO	100.000%	-
81	31404	Steam Prod-Turbogenerator- Iatan 2	232,515,741			-	232,515,741	D1	52.081%	121,095,664
82	31406	Steam Prod-Turbogenerator- Iat 2-MO Juris Disallow	(715,476)			-	(715,476)	100% MO	100.000%	(715,476)
83	31499	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-			-	-	100% MO	100.000%	-
84	31504	Steam Prod-Accessory Equip- Iatan 2	57,956,005			-	57,956,005	D1	52.081%	30,183,852
85	31506	Steam Prod-Accessory Equip- Iat 2-MO Juris Disallow	(239,102)			-	(239,102)	100% MO	100.000%	(239,102)
86	31599	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-			-	-	100% MO	100.000%	-
87	31604	Steam Prod- Misc Power Plant Equip- Iatan 2	5,390,903			-	5,390,903	D1	52.081%	2,807,616
88	31606	Steam Prod- Misc Pwr Plt Eq-Iat 2-MO Juris Disallow	(26,736)			-	(26,736)	100% MO	100.000%	(26,736)
89	31699	Regulatory Plan-EO-2005-0329-Cum Addl Amort	-			-	-	100% MO	100.000%	-
90		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$ 1,066,004,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,066,004,578</b>			<b>\$ 551,886,434</b>
91										
92		<b>LACYGNE COMMON PLANT</b>								
93	31000	Stm Pr-Land-LaCygne-Common	959,144			-	959,144	D1	52.081%	499,528
94	31100	Stm Pr-Structures-LaCygne-Common	119,540,336			-	119,540,336	D1	52.081%	62,257,360
95	31200	Stm Pr-Boiler Plt-LaCygne-Common	138,817,376			-	138,817,376	D1	52.081%	72,296,965
96	31201	Stm Pr-Boiler-Unit Train-LaCygne-Common	456,630			-	456,630	D1	52.081%	237,816
97	31400	Stm Pr-Turbogenerator-LaCygne-Common	984,763			-	984,763	D1	52.081%	512,871
98	31500	Stm Pr-Acc. Equip-LaCygne-Common	4,295,766			-	4,295,766	D1	52.081%	2,237,262
99	31600	Stm Pr-Misc. Pwr Plt	4,872,795			-	4,872,795	D1	52.081%	2,537,782
100		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$ 269,926,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 269,926,811</b>			<b>\$ 140,579,584</b>
101										
102		<b>PRODUCTION-STM-LACYGNE 1</b>								
103	31000	Land-LaCygne 1	1,937,712			-	1,937,712	D1	52.081%	1,009,173
104	31100	Structures-LaCygne 1	20,699,548			-	20,699,548	D1	52.081%	10,780,455
105	31200	Boiler Plt Equip-LaCygne 1	370,937,956			-	370,937,956	D1	52.081%	193,186,825
106	31202	Boiler AQC Equip.-LaCygne 1	2,610,471			-	2,610,471	D1	52.081%	1,359,550
107	31400	Turbogenerator-LaCygne 1	41,862,104			-	41,862,104	D1	52.081%	21,802,047
108	31500	Acc. Equip-LaCygne 1	21,460,501			-	21,460,501	D1	52.081%	11,176,764
109	31600	Misc. Pwr Plt Equip.-LaCygne 1	2,428,285			-	2,428,285	D1	52.081%	1,264,666
110		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$ 461,936,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 461,936,576</b>			<b>\$ 240,579,480</b>
111										
112		<b>PRODUCTION-STM-LACYGNE 2</b>								
113	31100	Structures- LaCygne 2	4,869,396			-	4,869,396	D1	52.081%	2,536,012
114	31200	Boiler Plt Equip.-LaCygne 2	347,488,948			-	347,488,948	D1	52.081%	180,974,434
115	31400	Turbogenerator- LaCygne 2	32,781,824			-	32,781,824	D1	52.081%	17,072,981
116	31500	Accessory Equip.-LaCygne 2	18,654,174			-	18,654,174	D1	52.081%	9,715,211
117	31600	Misc. Pwr Plt Equip.-LaCygne 2	1,335,658			-	1,335,658	D1	52.081%	695,619
118		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$ 405,130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405,130,000</b>			<b>\$ 210,994,257</b>
119										
120		<b>PRODUCTION STM-MONTROSE COMMON</b>								
121	31000	Land- Montrose	1,620,842			-	1,620,842	D1	52.081%	844,145
122	31100	Structures - Electric - Montrose	6,483,371			-	6,483,371	D1	52.081%	3,376,581
123	31200	Boiler Plant Equipment - Equipment- Montrose	(0)			-	(0)	D1	52.081%	(0)
124	31201	Stm Pr-Boiler-Unit Train- Elect- Montrose	-			-	-	D1	52.081%	-
125	31400	Turbogenerators- Electric- Montrose	0			-	0	D1	52.081%	0
126	31500	Accessory Equipment- Electric - Montrose	0			-	0	D1	52.081%	0
127	31600	Misc. Plant Equipment- Electric- Montrose	51,452			-	51,452	D1	52.081%	26,797
128		<b>TOTAL PRODUCTION STM-MONTROSE COMMON</b>	<b>\$ 8,155,665</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,155,665</b>			<b>\$ 4,247,522</b>
129										
130		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>								
131	34100	Other Prod - Structures Hawthorn 6	205,594			-	205,594	D1	52.081%	107,074
132	34200	Other Production- Fuel Holders	1,083,233			-	1,083,233	D1	52.081%	564,154
133	34400	Other Prod - Generators Hawthorn 6	66,533,578			-	66,533,578	D1	52.081%	34,651,107
134	34500	Other Prod - Accessory Equip - Haw. 6	2,531,747			-	2,531,747	D1	52.081%	1,318,550
135		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$ 70,354,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,354,151</b>			<b>\$ 36,640,885</b>
136										
137		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>								
138	31100	Structures and Improvements - Haw. 9	2,294,105			-	2,294,105	D1	52.081%	1,194,784
139	31200	Boiler Plant Equip - Hawthorn 9	45,080,103			-	45,080,103	D1	52.081%	23,478,002
140	31400	Turbogenerators - Hawthorn 9	20,559,416			-	20,559,416	D1	52.081%	10,707,473
141	31500	Accessory Equipment - Hawthorn 9	16,306,729			-	16,306,729	D1	52.081%	8,492,647
142	31600	Misc. Pwr Plt Equip - Hawthorn 9	353,461			-	353,461	D1	52.081%	184,084
143		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$ 84,593,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,593,813</b>			<b>\$ 44,056,991</b>
144										



Total Plant in Service - Schedule 3

Line No.	Account No.	Description	MO Basis Per DR27 For Juris Books Tot Co Plant	Adjustments	Total Adjustments	MO Basis Per DR27 For Juris Books Tot Co Plant	Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
235		<b>GENERAL PLANT- BUILDINGS</b>							
236	31101	Steam Prod-Structures-Lshd Impr- P&M	1,236,172		-	1,236,172	D1	52.081%	643,806
237		TOTAL GENERAL PLANT- BUILDINGS	\$ 1,236,172	\$ -	\$ -	\$ 1,236,172			\$ 643,806
238									
239		<b>GENERAL PLANT- GENERAL EQUIP/TOOLS</b>							
240	31500	Steam Prod- Accessory Equip- Elec	-		-	-	D1	52.081%	-
241	31600	Steam Prod-Misc Power Plt Equip- Elec	1,648,566		-	1,648,566	D1	52.081%	858,583
242		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$ 1,648,566	\$ -	\$ -	\$ 1,648,566	D1		\$ 858,583
243									
244		<b>BULK OIL FACILITY NE</b>							
245	31000	Steam Prod- Land- Electric	148,900		-	148,900	D1	52.081%	77,548
246	31100	Steam Prod-Structures-Electric	1,086,674		-	1,086,674	D1	52.081%	565,947
247	31200	Steam Prod- Boiler Plt Equip- Electric	602,100		-	602,100	D1	52.081%	313,577
248	31500	Steam Prod- Accessory Equip- Electric	24,947		-	24,947	D1	52.081%	12,993
249	31600	Steam Prod-Misc Pwr Plt Equip-Electric	195,243		-	195,243	D1	52.081%	101,684
250		TOTAL BULK OIL FACILITY NE	\$ 2,057,865	\$ -	\$ -	\$ 2,057,865			\$ 1,071,749
251									
252		<b>TOTAL OTHER PRODUCTION</b>	\$ 274,909,534	\$ -	\$ -	\$ 274,909,534			\$ 143,174,618
253									
254		<b>RETIREMENTS WORK IN PROGRESS-PROD</b>							
255		Production-Salvage & Removal: Retirements not classified					D1	52.081%	-
256		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$ -	\$ -	\$ -	\$ -			\$ -
257									
258		<b>TOTAL PRODUCTION PLANT</b>	\$ 6,417,897,069	\$ -	\$ -	\$ 6,417,897,069			\$ 3,372,049,951
259									
260		<b>PRODUCTION PLANT SUMMARY</b>							
261		TOTAL STEAM PRODUCTION PLANT	3,890,790,601	0	0	3,890,790,601			2,022,746,619
262		TOTAL NUCLEAR PRODUCTION PLANT	1,878,430,026	0	0	1,878,430,026			1,011,468,551
263		TOTAL OTHER PRODUCTION PLANT	648,676,443	0	0	648,676,443			337,834,780
264		RETIREMENTS WORK IN PROGRESS-PROD	-	-	-	-			-
265		<b>TOTAL PRODUCTION PLANT</b>	\$ 6,417,897,069	\$ -	\$ -	\$ 6,417,897,069			\$ 3,372,049,951
266									\$ -
267		<b>TRANSMISSION PLANT</b>							
268	35000	Land - Transmission Plant	2,377,298			2,377,298	D1	52.081%	1,238,112
269	35001	Land Rights - Transmission Plant	28,183,232			28,183,232	D1	52.081%	14,678,005
270	35002	Land Rights- TP- Wolf Creek	355			355	D1	52.081%	185
271	35200	Structures & Improvements - TP	7,968,329			7,968,329	D1	52.081%	4,149,956
272	35201	Structures & Improvements - TP - Wolf Creek	250,476			250,476	D1	52.081%	130,450
273	35202	Structures & Improvements-WfCrk-Mo Gr Up	15,694			15,694	100% MO	100.000%	15,694
274	35300	Station Equipment - Transmission Plant	244,248,975			244,248,975	D1	52.081%	127,206,405
275	35301	Station Equipment - Wolf Creek -TP	27,957,856			27,957,856	D1	52.081%	14,560,627
276	35302	Station Equipment- WfCrk Mo Gr Up	531,283			531,283	100% MO	100.000%	531,283
277	35303	Station Equipment - Communications	7,831,222			7,831,222	D1	52.081%	4,078,550
278	35400	Towers and Fixtures - Transmission Plant	4,970,925			4,970,925	D1	52.081%	2,588,889
279	35405	Towers & Fixtures - 34.5 kV	10,400			10,400	D1	52.081%	5,416
280	35500	Poles and Fixtures - Transmission Plant	177,805,337			177,805,337	D1	52.081%	92,602,140
281	35501	Poles & Fixtures - Wolf Creek	58,255			58,255	D1	52.081%	30,340
282	35502	Poles & Fixtures - WfCrk Mo Gr Up	3,506			3,506	100% MO	100.000%	3,506
283	35505	Poles & Fixtures - 34.5 kV	19,539,451			19,539,451	D1	52.081%	10,176,269
284	35600	Overhead Conductors & Devices - TP	107,879,393			107,879,393	D1	52.081%	56,184,268
285	35601	Overhead Conductors & Devices- Wf Crk	39,418			39,418	D1	52.081%	20,529
286	35602	Overhd Cond-Dev-Wf Crk- Mo Gr Up	2,552			2,552	100% MO	100.000%	2,552
287	35605	Trsm-OH-Cond & Devices-34.5kV	17,755,048			17,755,048	D1	52.081%	9,246,941
288	35700	Underground Conduit	6,874,102			6,874,102	D1	52.081%	3,580,076
289	35705	Underground Conduit - 34.5 kV	1,020,332			1,020,332	D1	52.081%	531,395
290	35800	Underground Conductors & Devices	9,442,939			9,442,939	D1	52.081%	4,917,942
291	35805	Underground Conductors & Dev	288,175			288,175	D1	52.081%	150,083
292		Transmission-Salvage & Removal : Retirements not classified					D1	52.081%	-
293		<b>TOTAL TRANSMISSION PLANT</b>	\$ 665,054,553	\$ -	\$ -	\$ 665,054,553			\$ 346,629,614
294									
295		<b>DISTRIBUTION PLANT</b>							
296	36000	Distribution Land Electric	8,753,400			8,753,400	360L	44.295%	3,877,276
297	36001	Distribution Depreciable Land Rights	17,143,540			17,143,540	360LR	59.678%	10,231,006
298	36100	Distribution Structures & Improvements	15,132,185			15,132,185	361	56.925%	8,613,978
299	36200	Distribution Station Equipment	320,779,807			320,779,807	362	69.549%	223,098,243
300	36203	Distribution Station Equipment-Communicatons	4,715,170			4,715,170	362Com	56.379%	2,658,346
301	36300	Distribution Energy Storage Equipment	2,413,035			2,413,035	363	100.000%	2,413,035
302	36400	Distribution Poles, Tower, & Fixtures	447,106,053			447,106,053	364	54.664%	244,406,057
303	36500	Distribution Overhead Conductor	322,511,122			322,511,122	365	57.663%	185,970,462
304	36600	Distribution Underground Circuit	346,026,905			346,026,905	366	57.635%	199,433,496
305	36700	Distribution Underground Conductors	693,434,808			693,434,808	367	51.565%	357,567,918
306	36800	Distribution Line Transformers	359,584,257			359,584,257	368	56.664%	203,753,137
307	36900	Distribution Services	194,566,117			194,566,117	369	53.922%	104,914,138
308	37000	Distribution Meters Electric	54,153,772			54,153,772	370	57.003%	30,869,474
309	37002	Distribution AMI Meters Electric	120,249,041			120,249,041	370AMI	52.870%	63,575,668
310	37100	Distribution Cust Prem Install	15,403,693			15,403,693	371	70.644%	10,881,747
311	37101	Distribution Electric Vehicle Charging Stations	12,376,166			12,376,166	371CCN	56.191%	6,954,237
312	37300	Distribution Street Light and Traffic Signal	30,869,434			30,869,434	373	50.806%	15,683,404
313		Distribution-Salvage & Removal: Retirements not classified					Dist Plt	56.485%	-
314		<b>TOTAL DISTRIBUTION PLANT</b>	\$ 2,965,218,485	\$ -	\$ -	\$ 2,965,218,485			\$ 1,674,901,623
315									



Every Missouri Metro  
2021 Surveillance  
12ME Dec 31, 2021

Total Plant in Service - Schedule 3

Line No.	Account No.	Description	MO Basis	Adjustments		MO Basis	Electric		
			Per DR27	Total	For Juris Books	Juris	Juris	Adjusted	
			For Juris Books	Adjustments	Total	For Juris Books	Factor #	Allocation	
			Tot Co Plant		Adjustments	Tot Co Plant		Plant	
316	<b>GENERAL PLANT</b>								
317	38900	Land and Land Rights - General Plant	\$ 3,802,128		\$ -	\$ 3,802,128	PTD	53.677%	\$ 2,040,876
318	39000	Structures & Improvements - General Plant	132,089,819		-	132,089,819	PTD	53.677%	70,902,116
319	39003	Struct & Imprv - Leasehold (801 Char)	6,656,541		-	6,656,541	PTD	53.677%	3,573,045
320	39005	Struct & Imprv - Leasehold (One KC Place)	31,102,191		-	31,102,191	PTD	53.677%	16,694,785
321	39100	Office Furniture & Equipment - Gen. Plt	11,590,859		-	11,590,859	PTD	53.677%	6,221,649
322	39101	Office Furniture & Equip - Wolf Creek	6,782,643		-	6,782,643	PTD	53.677%	3,640,733
323	39102	Office Furniture and Equipment - Computer Wolf Creek	8,693,463		-	8,693,463	PTD	53.677%	4,666,407
324	39102	Office Furniture & Equip - Computer	76,584,454		-	76,584,454	PTD	53.677%	41,108,390
325	39200	Transportation Equipment- Autos	1,318,508		-	1,318,508	PTD	53.677%	707,738
326	39201	Transportation Equipment- Light Trucks	12,400,620		-	12,400,620	PTD	53.677%	6,656,306
327	39202	Transportation Equipment - Heavy Trucks	45,281,434		-	45,281,434	PTD	53.677%	24,305,806
328	39203	Transportation Equipment - Tractors	2,483,436		-	2,483,436	PTD	53.677%	1,333,039
329	39204	Transportatob Equipment - Trailers	3,133,587		-	3,133,587	PTD	53.677%	1,682,022
330	39300	Stores Equipment - General Plant	665,553		-	665,553	PTD	53.677%	357,250
331	39400	Tools, Shop, & Garage Equipment-Gen. Plt	9,968,515		-	9,968,515	PTD	53.677%	5,350,820
332	39500	Laboratory Equipment	9,199,355		-	9,199,355	PTD	53.677%	4,937,956
333	39600	Power Operated Equipment - Gen. Plt	31,737,330		-	31,737,330	PTD	53.677%	17,035,710
334	39700	Communication Equipment - Gen. Plt	153,146,484		-	153,146,484	PTD	53.677%	82,204,744
335	39701	Communications Equip - Wolf Creek	-		-	-	PTD	53.677%	-
336	39702	Communication Equip - WifCrk Mo Gross Up	-		-	-	100% MO	100.000%	-
337	39800	Miscellaneous Equipment - Gen. Plt	1,584,000		-	1,584,000	PTD	53.677%	850,247
338		General Plant-Salvage & Removal: Retirements not classified	-		-	-	PTD	53.677%	-
339		<b>TOTAL GENERAL PLANT</b>	<b>\$ 548,220,920</b>	<b>\$ - \$ -</b>	<b>\$ - \$ -</b>	<b>\$ 548,220,920</b>			<b>\$ 294,269,640</b>
340									
341									
342		<b>TOTAL PLANT IN SERVICE</b>	<b>\$ 11,492,056,521</b>	<b>\$ - \$ -</b>	<b>\$ - \$ -</b>	<b>\$ 11,492,056,521</b>			<b>\$ 6,162,538,042</b>

Per PowerPlant Asset - 1061kcp (Missouri Basis)	11,680,105,041
Adjust for ARC Balances (GL 101330)	(192,716,019)
312 -Iatan Common KS Disallow	544,201
31204-Iatan 2 KS Disallow	705,700
31204-Iatan 2 KS Disallow	4,477,350
GPP Disallowance -31204	(1,059,752)
<b>Adjusted MO Basis Plant per 27R</b>	<b>11,492,056,521</b>
<b>Adjusted MO Basis Plant per 27R</b>	<b>\$ 11,492,056,521</b>
Wolf Creek Disallow -Not MO Juris 32802	43,294,591
Wolf Creek Disallow - 100% KS Basis 32803	(114,771,119)
Wolf Creek Disallowance - Not KS Juris 32804	77,766,746
KCC Deferred LaCygne CWIP AFUDC	(12,782,792)
KS Juris AFUDC Equity Adj (FIN & KS only) A/C 35300	(46)
KS Juris AFUDC Equity Adj (FIN & KS only) A/C 30310	(3)
KS Juris AFUDC Equity Adj (FIN & KS only) A/C 31104,31204,31404,31504,31604	(15,698)
Adjust for ARC Balances (GL 101330)	192,716,019
312 -Iatan Common KS Disallow	(544,201)
312-Iatan 1 KS Disallow	(705,700)
31204-Iatan 2 KS Disallow	(4,477,350)
GPP Disallowance -31204	1,059,752
<b>FIN Basis - Ties to TB 101000, 101328 and 101330</b>	<b>11,673,596,720</b>

MO Iatan Disallow - Case# ER-2010-0355 (7,516,060) Check

TOTAL COMPANY - JURIS BASIS

Depreciation Expense - Schedule 5

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to MO Juris Basis CS-12	Depr. Expense per MO Juris Books Depr 1033MO	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
	A	B	C	E	C	D	D	E
1	<b>INTANGIBLE PLANT</b>							
2	30100	Organization		-	\$ -	PTD	53.677%	-
3	30200	Franchises and Consents		-	-	100% MO	100.000%	-
4	30301	Miscellaneous Intangibles (Like 353)	37,830	203	38,033	D1	52.081%	19,808
5		Misc Intangible Plant-5-Year Software, excl Wolf Creek						
6	30302	Customer Related	6,868,175	-	6,868,175	C1	52.778%	3,624,906
7	30302	Energy Related	213,154	-	213,154	E1	56.334%	120,078
8	30302	Demand Related	4,358,059	-	4,358,059	D1	52.081%	2,269,705
9	30302	Corporate Software	13,245,810	-	13,245,810	Sal&Wg	53.096%	7,032,942
10	30302	Transmission Related	385,934	-	385,934	D1	52.081%	200,997
11		Misc Intangible Plt - 10 yr Software						
12	30303	Customer Related	8,877,355	-	8,877,355	C1	52.778%	4,685,317
13	30303	Energy Related	2,630,599	-	2,630,599	E1	56.334%	1,481,924
14	30303	Demand Related	3,513,578	-	3,513,578	D1	52.081%	1,829,894
15	30303	Corporate Software	5,510,270	-	5,510,270	Sal&Wg	53.096%	2,925,711
16	30303	Transmission Related	-	-	-	D1	52.081%	-
17	30305	Misc Intang Plt - WC 5yr Software	1,161,432	-	1,161,432	D1	52.081%	604,881
18	30307	Misc Intg Plt-Srct (Like 312)	1,203	(248)	955	D1	52.081%	497
19	30308	Misc Intang Trans Line (Like 355)	174,605	6,874	181,480	D1	52.081%	94,516
20	30309	Misc Intang Trans Ln MINT Line	3,591	-	3,591	D1	52.081%	1,870
21	30310	Misc Intang-Itan Hwy & Bridge	99,907	(31,789)	68,119	D1	52.081%	35,477
22	30311	Misc Intang-LaCygne Rd Overpass	24,819	(10,450)	14,369	D1	52.081%	7,483
23	30312	Misc Intang - Montrose Hwy	-	-	-	D1	52.081%	-
24	30313	Misc Intang - Radio Frequencies	148,309	-	148,309	D1	52.081%	77,240
25	30315	Misc Intang Plt - 15yr Software	19,964,360	-	19,964,360	C1	52.778%	10,536,850
26		<b>TOTAL PLANT INTANGIBLE</b>	<b>67,218,991</b>	<b>(35,410)</b>	<b>67,183,581</b>			<b>35,550,096</b>
27								
28	<b>PRODUCTION PLANT</b>							
267								
268	<b>Recorded Depreciation Expense -Production Plant Account</b>							
269	31100	Stm Pr-Structures-Elec	9,297,920	(3,884,316)	5,413,604	D1	52.081%	2,819,439
270	31101	Stm Pr-Struc-Lshd Impr-P&M	119,975	(0)	119,975	D1	52.081%	62,484
271	31102	Stm Pr-Struc-H5 Rebuild	30,007	(4,287)	25,721	D1	52.081%	13,395
272	31104	Stm Pr-Structure Itan 2-Elec	1,398,465	(308,613)	1,089,852	D1	52.081%	567,602
273	31106	Steam Prod- Structures- Itan 2 - MO Juris Disallow	-	(8,353)	(8,353)	100% MO	100.000%	(8,353)
274	31115	Stm Pr-Struc-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-
275	31200	Stm Pr-Boiler Plt Equip-Elec	57,652,663	(11,565,327)	46,087,336	D1	52.081%	24,002,575
276	31201	Stm Pr-Boiler-Unit Train-Elec	1,704,193	(1,136,811)	567,381	D1	52.081%	295,496
277	31202	Stm Pr-Boiler AQC Equip-Elec	21,406	19,317	40,723	D1	52.081%	21,209
278	31203	Stm Pr-Boiler-H5 Rebuild	1,302,709	(106,779)	1,195,929	D1	52.081%	622,847
279	31204	Stm Pr-Boiler Itan 2-Elec	12,144,666	(2,700,274)	9,444,392	D1	52.081%	4,918,699
280	31205	Steam Prod-Boiler Plt Eq-Elec-lat 1 MO Juris Disallow	-	(447)	(447)	100% MO	100.000%	(447)
281	31206	Steam Prod-Boiler Plant Equip- Itan 2-MO Juris Disallow	-	(71,425)	(71,425)	100% MO	100.000%	(71,425)
282	31213	Stm Pr-Boiler Plt Eq-lat 1 & Com-Juris Disallow-100% KS	-	-	-	100% KS	0.000%	-
283	31214	Stm Pr-Boiler Plt Eq-lat 2-Juris Disallow-100% KS	-	-	-	100% KS	0.000%	-
284	31215	Stm Pr-Boiler-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-
285	31400	Stm Pr-Turbogenerator-Elec	7,686,196	(1,502,557)	6,183,638	D1	52.081%	3,220,478
286	31404	Stm Pr-Turbogen Itan 2-Elec	4,545,736	(195,275)	4,350,460	D1	52.081%	2,265,747
287	31406	Steam Prod-Turbogenerator- Itan 2-MO Juris Disallow	-	(13,379)	(13,379)	100% MO	100.000%	(13,379)
288	31415	Stm Pr-Turbogen-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-
289	31500	Stm Pr-Accessory Equip-Elec	6,254,909	(328,437)	5,926,472	D1	52.081%	3,086,544
290	31501	Stm Pr-Acc-H5 Rebuild	207,017	(10,017)	197,000	D1	52.081%	102,599
291	31504	Stm Pr-Accessory Itan 2-Elec	1,178,552	(99,001)	1,079,551	D1	52.081%	562,237
292	31505	Steam Prod-Accessory Eq-EI-Itan 1 MO Juris Disallow	-	(20,047)	(20,047)	100% MO	100.000%	(20,047)
293	31506	Steam Prod-Accessory Equip- Itan 2-MO Juris Disallow	-	(4,471)	(4,471)	100% MO	100.000%	(4,471)
294	31515	Stm Pr-Access-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-
295	31600	St Pr-Misc Pwr Plt Equip-Elec	1,192,627	(298,138)	894,489	D1	52.081%	465,856
296	31601	St Pr-Misc Eq-H5 Rebuild	12,448	(4,610)	7,838	D1	52.081%	4,082
297	31604	St Pr-MiscPwr Eq Itan 2-Elec	77,469	(5,962)	71,507	D1	52.081%	37,241
298	31605	Steam Prod-Misc Pwr Plt Eq-EI-Itan 1 MO Juris Disallow	-	-	-	100% MO	100.000%	-
299	31606	Steam Prod- Misc Pwr Plt Eq-Itan 2-MO Juris Disallow	-	(361)	(361)	100% MO	100.000%	(361)
300	31615	St Pr-MiscPwr Eq-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-

TOTAL COMPANY - JURIS BASIS

Depreciation Expense - Schedule 5

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to MO Juris Basis CS-12	Depr. Expense per MO Juris Books Depr 1033MO	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
301	32100	Nucl Pr-Struct & Improv-Elec	6,889,688	(958,168)	5,931,519	D1	52.081%	3,089,173
302	32101	Nucl Pr-Struc-MO Gr Up AFC-EI	247,669	-	247,669	100% MO	100.000%	247,669
303	32200	Nucl Pr-Reactor Plt Eq-Elec	18,884,856	(3,890,850)	14,994,006	D1	52.081%	7,808,973
304	32201	Nucl Pr-React-MO Gr Up AFDC	743,867	-	743,867	100% MO	100.000%	743,867
305	32300	Nucl Pr-Turbine/Generato-Elec	4,430,655	553,832	4,984,486	D1	52.081%	2,595,952
306	32301	Nucl Pr-Tur/Gen-MO Gr Up AFC	91,824	-	91,824	100% MO	100.000%	91,824
307	32400	Nucl Pr-Accessory Equip-Elec	3,659,298	(211,426)	3,447,872	D1	52.081%	1,795,673
308	32401	Nucl Pr-Acce Eq-MO Gr Up AFDC	123,310	-	123,310	100% MO	100.000%	123,310
309	32500	Nucl Pr-Misc Pwr Plt Eq-Elec	3,903,630	62,759	3,966,390	D1	52.081%	2,065,721
310	32501	Nucl Pr-Misc Eq-MO Gr Up AFDC	33,180	-	33,180	100% MO	100.000%	33,180
311	32800	Nucl Pr-Disall-Mo Gr Up AFDC	(125,719)	-	(125,719)	100% MO	100.000%	(125,719)
312	32801	Nucl Pr-MPSC Disall-100% MO basis	(2,024,296)	-	(2,024,296)	D1	52.081%	(1,054,266)
313	32802	Wolf Creek Disallowance -MPSC -Not MO Juris	692,713	(692,713)	-	D1	52.081%	-
314	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis	(2,800,415)	2,800,415	-	D1	52.081%	-
315	32804	Wolf Creek -KCC Disallowance - Not KS Juris	1,897,509	(1,897,509)	-	D1	52.081%	-
316	34001	Oth Prod-LandRights-Easements-CT's	578	532	1,110	D1	52.081%	578
317	34100	Oth Prod-Structures-Elec-CT's	233,446	(4,472)	228,974	D1	52.081%	119,251
318	34102	Oth Prod-Struct-Elec-Wind	239,283	(7,528)	231,755	D1	52.081%	120,699
319	34200	Oth Prod-Fuel Holders-Elec-CT's	279,627	(19,709)	259,918	D1	52.081%	135,367
320	34400	Oth Prod-Generators-Elec-CT's	7,042,332	(429,684)	6,612,648	D1	52.081%	3,443,909
321	34401	Oth Prod-Generators-Elec-Solar	50,863	(2,220)	48,643	D1	52.081%	25,334
322	34402	Oth Prod-Generators-Elec-Wind	13,257,613	948,855	14,206,468	D1	52.081%	7,398,818
323	34415	Oth Prod-Generators-Wind-Addl Amort-100% KS	-	-	-	100% KS	0.000%	-
324	34500	Oth Prod-Accessory Equip-Elec-CT's	433,384	(6,951)	426,433	D1	52.081%	222,089
325	34502	Oth Prod-Accessry Eq-Elec-Wind	42,009	919	42,928	D1	52.081%	22,357
326	34600	Oth Prod-Misc Pwr Plt Equip-Elec-CT's	26,207	2,021	28,228	D1	52.081%	14,701
327	34602	Oth Prod-Misc Pwr Plt Eq-Wind	59,758	(7,795)	51,964	D1	52.081%	27,063
328		Change in Retirement Work in Progress						
329		TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S	163,139,825	(26,009,264)	137,130,561			71,895,568
330								
331		<b>RETIREMENTS WORK IN PROGRESS-PROD</b>						
332		Production-Salvage & Removal: Retirements not classified				D1	52.081%	-
333		TOTAL RETIREMENTS WORK IN PROGRESS-PROD						-
334								
335		<b>TOTAL PRODUCTION PLANT</b>	163,139,825	(26,009,264)	137,130,561			71,895,568
336								
337		<b>PRODUCTION PLANT SUMMARY</b>						
338		TOTAL STEAM PRODUCTION PLANT	104,826,957	(22,249,572)	82,577,385			42,950,046
339		TOTAL NUCLEAR PRODUCTION PLANT	36,647,768	(4,233,660)	32,414,108			17,415,356
340		TOTAL OTHER PRODUCTION PLANT	21,665,100	473,967	22,139,067			11,530,166
341		RETIREMENTS WORK IN PROGRESS-PROD						0
342		<b>TOTAL PRODUCTION PLANT</b>	163,139,825	(26,009,264)	137,130,561			71,895,568
343								
344		<b>TRANSMISSION PLANT</b>						
345	35000	Land - Transmission Plant	-	-	-	D1	52.081%	-
346	35001	Land Rights - Transmission Plant	166,635	153,197	319,831	D1	52.081%	166,570
347	35002	Land Rights- TP- Wolf Creek	0	4	4	D1	52.081%	2
348	35200	Structures & Improvements - TP	126,472	30,037	156,509	D1	52.081%	81,511
349	35201	Structures & Improvements - TP - Wolf Creek	4,008	952	4,959	D1	52.081%	2,583
350	35202	Structures & Improvements-WifCrk-Mo Gr Up	311	-	311	100% MO	100.000%	311
351	35300	Station Equipment - Transmission Plant	4,184,276	22,590	4,206,865	D1	52.081%	2,190,962
352	35301	Station Equipment - Wolf Creek -TP	520,139	2,796	522,935	D1	52.081%	272,348
353	35302	Station Equipment- WifCrk Mo Gr Up	9,935	-	9,935	100% MO	100.000%	9,935
354	35303	Station Equipment - Communications	474,859	306,892	781,751	D1	52.081%	407,141
355	35315	Station Equip - Transm Plt-Addl Amort - 100% KS	-	-	-	100% KS	0.000%	-
356	35400	Towers and Fixtures - Transmission Plant	34,099	3,885	37,984	D1	52.081%	19,782
357	35405	Towers and Fixtures - 34.5 kV	3	0	4	D1	52.081%	2
358	35500	Poles and Fixtures - Transmission Plant	4,304,097	169,453	4,473,549	D1	52.081%	2,329,853
359	35501	Poles & Fixtures - Wolf Creek	1,480	58	1,538	D1	52.081%	801
360	35502	Poles & Fixtures - WifCrk Mo Gr Up	93	-	93	100% MO	100.000%	93
361	35505	Poles & Fixtures - 34.5 kV	20,679	814	21,493	D1	52.081%	11,194
362	35600	Overhead Conductors & Devices - TP	1,808,246	216,080	2,024,326	D1	52.081%	1,054,282
363	35601	Overhead Conductors & Devices- Wif Crk	627	75	702	D1	52.081%	365
364	35602	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	45	-	45	100% MO	100.000%	45
365	35605	Overhead Conductors & Devices - 34.5 kV	11,763	1,406	13,168	D1	52.081%	6,858
366	35700	Underground Conduit	81,054	17,468	98,522	D1	52.081%	51,311
367	35705	Underground Conduit - 34.5 kV	493	106	599	D1	52.081%	312
368	35800	Underground Conductors & Devices	49,174	(1,405)	47,769	D1	52.081%	24,878
369	35805	Underground Conductors & Devices - 34.5 kV	84	(2)	82	D1	52.081%	43
370		Transmission-Salvage & Removal : Retirements not classified				D1	52.081%	-
371		<b>TOTAL TRANSMISSION PLANT</b>	11,798,570	924,405	12,722,976			6,631,182
372								

TOTAL COMPANY - JURIS BASIS

Depreciation Expense - Schedule 5

Line No.	Account No.	Plant Account Description	Depr Expense Per FIN Books CS-12 Workpaper	Adj FIN Depr Exp to MO Juris Basis CS-12	Depr. Expense per MO Juris Books Depr 1033MO	Juris Factor	Juris Allocation	Electric Jurisdictional Depr Exp
373	<b>DISTRIBUTION PLANT</b>							
374	36000	Distribution Land Electric	-	-	-	360L	44.295%	-
375	36001	Distribution Depreciable Land Rights	222,866	149,149	372,015	360LR	59.678%	222,013
376	36100	Distribution Structures & Improvements	209,877	(10,569)	199,308	361	56.925%	113,456
377	36200	Distribution Station Equipment	5,427,767	(117,280)	5,310,487	362	69.549%	3,693,376
378	36203	Distribution Station Equipment-Communicatons	216,426	(6,601)	209,825	362Com	56.379%	118,296
379	36300	Distribution Energy Storage Equipment	283,773	-	283,773	363	100.000%	283,773
380	36400	Distribution Poles, Tower, & Fixtures	13,033,842	1,510,545	14,544,387	364	54.664%	7,950,544
381	36500	Distribution Overhead Conductor	8,775,091	877,535	9,652,626	365	57.663%	5,566,020
382	36600	Distribution Underground Circuit	8,307,223	1,519,656	9,826,880	366	57.635%	5,663,747
383	36700	Distribution Underground Conductors	14,565,654	1,409,655	15,975,310	367	51.565%	8,237,628
384	36800	Distribution Line Transformers	6,375,171	(602,100)	5,773,071	368	56.664%	3,271,226
385	36900	Distribution Services	6,582,939	1,816,002	8,398,941	369	53.922%	4,528,885
386	37000	Distribution Meters Electric	855,589	(516,687)	338,902	370	57.003%	193,186
387	37002	Distribution AMI Meters Electric	5,373,729	19,169	5,392,898	370AMI	52.870%	2,851,225
388	37003	Distribution Meters KS Only	1,115,338	(1,115,338)	-	100% KS	0.000%	-
389	37100	Distribution Cust Prem Install	172,649	(165,455)	7,194	371	70.644%	5,082
390	37101	Distribution Electric Vehicle Charging Stations	1,232,213	8,686	1,240,899	371CCN	56.191%	697,268
391	37300	Distribution Street Light and Traffic Signal	1,091,542	26,842	1,118,383	373	50.806%	568,201
392		Distribution-Salvage and Removal: Retirements not classified				Dist Plt	56.485%	-
393	<b>TOTAL DISTRIBUTION PLANT</b>		<u>73,841,690</u>	<u>4,803,208</u>	<u>78,644,898</u>			<u>43,963,927</u>
394			✓	✓	✓			
395	<b>GENERAL PLANT</b>							
396	38900	Land and Land Rights - General Plant	-	-	-	PTD	53.677%	-
397	39000	Structures & Improvements - General Plant	3,374,221	221,191	3,595,411	PTD	53.677%	1,929,916
398	39003	Struct & Imprv - Leasehold (801 Char)	453,529	(8)	453,521	PTD	53.677%	243,437
399	39005	Struct & Imprv - Leasehold (One KC Place)	2,345,947	(1)	2,345,946	PTD	53.677%	1,259,238
400	39100	Office Furniture & Equipment - Gen. Plt	531,189	27,058	558,247	PTD	53.677%	299,651
401	39101	Office Furniture & Equip - Wolf Creek	744,240	(4,401)	739,839	PTD	53.677%	397,125
402	39102	Office Furniture & Equip - Computer	11,994,025	(1,011,868)	10,982,157	PTD	53.677%	5,894,914
403	39110	KS ONLY - Office Furniture & Equip	-	-	-	100% KS	0.000%	-
404	39111	KS ONLY - Office Furniture and Equipment - WC	-	-	-	100% KS	0.000%	-
405	39112	KS ONLY - Office Furniture and Equipment - Computer	-	-	-	100% KS	0.000%	-
403	39200	Transportation Equipment- Autos	316,188	(17,513)	298,675	PTD	53.677%	160,320
404	39201	Transportation Equipment- Light Trucks	1,315,304	82,206	1,397,510	PTD	53.677%	750,144
405	39202	Transportation Equipment - Heavy Trucks	3,710,333	401,229	4,111,562	PTD	53.677%	2,206,971
406	39203	Transportation Equipment - Tractors	160,591	8,015	168,606	PTD	53.677%	90,503
407	39204	Transportation Equipment - Trailers	59,031	(19,483)	39,548	PTD	53.677%	21,228
408	39300	Stores Equipment - General Plant	26,771	(2,034)	24,737	PTD	53.677%	13,278
409	39310	KS ONLY - Stores Equipment	-	-	-	100% KS	0.000%	-
410	39400	Tools, Shop, & Garage Equipment-Gen. Plt	345,511	(44,397)	301,114	PTD	53.677%	161,630
411	39410	KS ONLY - Tools, Shop, and Garage Equipment	-	-	-	100% KS	0.000%	-
412	39500	Laboratory Equipment	314,200	(18,501)	295,698	PTD	53.677%	158,723
413	39510	KS ONLY - Laboratory Equipment	-	-	-	100% KS	0.000%	-
414	39600	Power Operated Equipment - Gen. Plt	2,192,026	375,037	2,567,063	PTD	53.677%	1,377,928
415	39700	Communication Equipment - Gen. Plt	4,683,273	(391,768)	4,291,505	PTD	53.677%	2,303,560
416	39701	Communications Equip - Wolf Creek	5,796	(2,214)	3,582	PTD	53.677%	1,923
417	39702	Communication Equip - WlfCrk Mo Grs Up	-	-	-	100% MO	100.000%	-
418	39710	KS ONLY - Communication Equipment	-	-	-	100% KS	0.000%	-
419	39800	Miscellaneous Equipment - Gen. Plt	65,112	(8,925)	56,187	PTD	53.677%	30,160
420	39810	KS ONLY - Miscellaneous Equipment	-	-	-	100% KS	0.000%	-
421		General Plant-Salvage & Removal: Retirements not classified				PTD	53.677%	-
422	<b>TOTAL GENERAL PLANT</b>		<u>32,637,288</u>	<u>(406,378)</u>	<u>32,230,910</u>			<u>17,300,650</u>
423	<b>TOTAL PLANT IN-SERVICE - DEPR/AMORT EXPENSE</b>		<u>348,636,364</u>	<u>(20,723,439)</u>	<u>327,912,925</u>			<u>175,341,423</u>
424	<b>LESS: Amort of Plt incl above shown separately on Sch 9</b>							
425		Amortization of Limited Term Plant-Leaseholds-Allocated	2,919,452	(9)	2,919,442	Blended	53.6116%	1,565,159
426		Amortization-Other Plant (Sftware & LR)-Allocated	67,609,071	267,471	67,876,542	Blended	52.9480%	35,939,260
427		Amortiz of Unrecovered Reserve-Meters - KS	1,115,338	(1,115,338)	-	100% KS	100.000%	-
428		Amortiz of Unrecovered Reserve-Gen Plt - KS	-	-	-	100% KS	100.000%	-
			<u>71,643,861</u>	<u>(847,877)</u>	<u>70,795,984</u>			<u>37,504,419</u>
429	<b>LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT</b>							
430		Unit Trains (312) Charged to Inventory	1,704,193	(1,136,811)	567,381	D1	47.0242%	295,496
431		Vehicles(392) Charged to Clearing	5,561,446	454,454	6,015,900	PTD	46.1288%	3,229,167
432		TOTAL CHG TO CLEARINGS OR OTHR ACCT	<u>7,265,639</u>	<u>(682,357)</u>	<u>6,583,282</u>			<u>3,524,663</u>
433	<b>TOTAL DEPR EXPENSE - ACCOUNT 403- NET OF CLEARINGS</b>		<u>269,726,864</u>	<u>(19,193,205)</u>	<u>250,533,659</u>			<u>134,312,341</u>
					ties to a/c 403000, Sch 9			ties to a/c 403000, Sch 5

Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	MO Basis DR27R For Juris Books Depr. Reserve	Adjustments		MO Basis Per Period DR 27 For Juris Books			Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
				Total Adjustments		Tot Co Reserve					
A	B	C	D	E	F	G	H	I	J		
1	<b>INTANGIBLE PLANT</b>										
2	30100	Organization	-		\$ -	\$ -		PTD	53.677%	\$ -	
3	30200	Franchises and Consents	-		-	-		100% MO	100.000%	-	
4	30301	Miscellaneous Intangibles (Like 353)	664,467		-	664,467		D1	52.081%	346,059	
5		Misc Intang Plant-5-Year Software, excl Wlf Crk									
6	30302	Customer Related	67,089,911		-	67,089,911		C1	52.778%	35,408,915	
7	30302	Energy Related	9,557,187		-	9,557,187		E1	56.334%	5,383,955	
8	30302	Demand Related	53,795,898		-	53,795,898		D1	52.081%	28,017,243	
9	30302	Corporate Software	57,379,289		-	57,379,289		Sal&Wg	53.096%	30,465,878	
10	30302	Transmission Related	4,552,556		-	4,552,556		D1	52.081%	2,371,000	
11		Misc Intangible Plt - 10 yr Software									
12	30303	Customer Related	90,634,000		-	90,634,000		C1	52.778%	47,835,084	
13	30303	Energy Related	35,867,622		-	35,867,622		E1	56.334%	20,205,702	
14	30303	Demand Related	24,537,570		-	24,537,570		D1	52.081%	12,779,321	
15	30303	Corporate Software	31,131,328		-	31,131,328		Sal&Wg	53.096%	16,529,365	
16	30303	Transmission Related	-		-	-		D1	52.081%	-	
17	30305	Misc Intang Plt - WC 5yr Software	25,463,524		-	25,463,524		D1	52.081%	13,261,564	
18	30307	Misc Intg Plt-Scrt (Like 312)	15,731		-	15,731		D1	52.081%	8,193	
19	30308	Misc Intang Trans Line (Like 355)	1,865,676		-	1,865,676		D1	52.081%	971,656	
20	30309	Misc Intang Trans Ln MINT Line	31,270		-	31,270		D1	52.081%	16,286	
21	30310	Misc Intang-latan Hwy & Bridge	739,667		-	739,667		D1	52.081%	385,223	
22	30311	Misc Intang -LaCygne Rd Overpass	89,179		-	89,179		D1	52.081%	46,445	
23	30312	Misc Intang -Montrose Highway			-	-		D1	52.081%	-	
24	30313	Misc Intang -Radio Frequencies	1,192,415		-	1,192,415		D1	52.081%	621,017	
25	30315	Misc Intang Plt - 15yr Software	48,019,072		-	48,019,072		C1	52.778%	25,343,650	
26		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$ 452,626,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 452,626,360</b>			<b>\$ 239,996,554</b>	
27											
28	<b>PRODUCTION PLANT</b>										
29	<b>STEAM PRODUCTION</b>										
30	<b>PRODUCTION-STM-HAWTHORN COMMON</b>										
31	31100	Structures & Improvements	1,023,596		-	1,023,596		D1	52.081%	533,095	
32	31200	Boiler Plant Equipment	195,623		-	195,623		D1	52.081%	101,882	
33	31400	Turbogenerator Units	25,326		-	25,326		D1	52.081%	13,190	
34	31500	Accessory Electric Equipment	860,707		-	860,707		D1	52.081%	448,261	
35	31600	Misc. Power Plant Equipment	193,731		-	193,731		D1	52.081%	100,896	
36		<b>TOTAL PRODUCTION-STM-HAWTHORN COMMON</b>	<b>\$ 2,298,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,298,982</b>			<b>\$ 1,197,324</b>	
37											
38	<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>										
39	31000	Land & Land Rights	-		\$ -	\$ -		D1	52.081%	\$ -	
40	31100	Structures & Improvements	3,191,365		-	3,191,365		D1	52.081%	1,662,083	
41	31102	Structures - Hawthorn 5 Rebuild	8,245,518		-	8,245,518		D1	52.081%	4,294,318	
42	31200	Boiler Plant Equipment	(7,452,189)		-	(7,452,189)		D1	52.081%	(3,881,147)	
43	31201	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	6,496,977		-	6,496,977		D1	52.081%	3,383,667	
44	31203	Boiler Plant - Haw. 5 Rebuild	197,890,962		-	197,890,962		D1	52.081%	103,062,860	
45	31400	Turbogenerator Units	41,090,006		-	41,090,006		D1	52.081%	21,399,934	
46	31500	Accessory Electric Equipment	4,500,644		-	4,500,644		D1	52.081%	2,343,964	
47	31501	Accessory Equip - Hawthorn 5 Rebuild	30,816,438		-	30,816,438		D1	52.081%	16,049,395	
48	31600	Misc. Power Plant Equipment	4,748,857		-	4,748,857		D1	52.081%	2,473,234	
49	31601	Misc. Equip - Hawthorn 5 Rebuild	2,114,938		-	2,114,938		D1	52.081%	1,101,473	
50		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$ 291,643,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 291,643,516</b>			<b>\$ 151,889,781</b>	
51											
52	<b>PRODUCTION-IATAN 1</b>										
53	31000	Steam Production- Land- Electric	0		-	-		D1	52.081%	-	
54	31100	Steam Production-Structures-Electric	452,163		-	452,163		D1	52.081%	235,489	
55	31200	Steam Prod-Boiler Plant Equip-Electric	140,873,292		-	140,873,292		D1	52.081%	73,367,699	
56	31205	Steam Prod-Boiler Plt Eq-Elec-lat 1 MO Juris Disallow	(4,859)		-	(4,859)		100% MO	100.000%	(4,859)	
57	31400	Steam Prod- Turbogenerator-Electric	27,945,960		-	27,945,960		D1	52.081%	14,554,432	
58	31500	Steam Prod-Accessory Equipment-Elec	27,248,266		-	27,248,266		D1	52.081%	14,191,069	
59	31505	Steam Prod-Accessory Eq-EI-lat 1 MO Juris Disallow	(231,706)		-	(231,706)		100% MO	100.000%	(231,706)	
60	31600	Steam Prod-Misc Pwr Plt Equip-Elec	167,484		-	167,484		D1	52.081%	87,227	
61	31605	Steam Prod-Misc Pwr Plt Eq-EI-lat 1 MO Juris Disallow	(3)		-	(3)		100% MO	100.000%	(3)	
62		<b>TOTAL PRODUCTION-IATAN 1</b>	<b>\$ 196,450,598</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,450,598</b>			<b>\$ 102,199,348</b>	
63											
64	<b>PRODUCTION-IATAN COMMON</b>										
65	31000	Steam Production- Land- Electric	-		-	-		D1	52.081%	-	
66	31100	Steam Prod- Structures-Electric	6,357,712		-	6,357,712		D1	52.081%	3,311,137	
67	31200	Steam Prod- Boiler Plt	61,311,109		-	61,311,109		D1	52.081%	31,931,212	
68	31201	Steam Production- Unit Trains- Electric	546,593		-	546,593		D1	52.081%	284,669	
69	31400	Steam Prod- Tubogenerators- Elec	1,647,813		-	1,647,813		D1	52.081%	858,191	
70	31500	Steam Prod-Accessory Equip- Elec	9,739,340		-	9,739,340		D1	52.081%	5,072,310	
71	31600	Steam Prod-Misc Pwr Plt Equip- Elec	115,911		-	115,911		D1	52.081%	60,367	
72		<b>TOTAL PRODUCTION-IATAN COMMON</b>	<b>\$ 79,718,479</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,718,479</b>			<b>\$ 41,517,886</b>	

Evergy Missouri Metro  
2021 Surveillance  
12ME Dec 31, 2021

Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	MO Basis DR27R For Juris Books Depr. Reserve	Adjustments		MO Basis				Electric Juris Adjusted Plant
						Total Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve	Juris Factor #	Juris Allocation	
73										
74		<b>PRODUCTION- IATAN 2</b>								
75	31104	Steam Prod- Structures- Iatan 2	15,290,715	-	-	15,290,715	D1	52.081%	7,963,501	
76	31106	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	(100,552)	-	-	(100,552)	100% MO	100.000%	(100,552)	
77	31199	Regulatory Plan-EO-2005-0329-Cum Addl Amort	19,240,688	-	-	19,240,688	100% MO	100.000%	19,240,688	
78	31204	Steam Prod-Boiler Plant Equip- Iatan 2	104,010,088	-	-	104,010,088	D1	52.081%	54,169,109	
79	31206	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	(830,439)	-	-	(830,439)	100% MO	100.000%	(830,439)	
80	31299	Regulatory Plan-EO-2005-0329-Cum Addl Amort	137,897,545	-	-	137,897,545	100% MO	100.000%	137,897,545	
81	31404	Steam Prod- Turbogenerator- Iatan 2	39,723,284	-	-	39,723,284	D1	52.081%	20,688,137	
82	31406	Steam Prod-Turbogenerator- Iatan 2-MO Juris Disallow	(133,866)	-	-	(133,866)	100% MO	100.000%	(133,866)	
83	31499	Regulatory Plan-EO-2005-0329-Cum Addl Amort	19,135,918	-	-	19,135,918	100% MO	100.000%	19,135,918	
84	31504	Steam Prod- Accessory Equip- Iatan 2	10,157,375	-	-	10,157,375	D1	52.081%	5,290,025	
85	31506	Steam Prod-Accessory Equip- Iatan 2-MO Juris Disallow	(46,003)	-	-	(46,003)	100% MO	100.000%	(46,003)	
86	31599	Regulatory Plan-EO-2005-0329-Cum Addl Amort	6,399,672	-	-	6,399,672	100% MO	100.000%	6,399,672	
87	31604	Steam Prod- Misc Power Plant Equip- Iatan 2	747,422	-	-	747,422	D1	52.081%	389,262	
88	31606	Steam Prod- Misc Pwr Plt Eq-Iatan 2-MO Juris Disallow	(3,909)	-	-	(3,909)	100% MO	100.000%	(3,909)	
89	31699	Regulatory Plan-EO-2005-0329-Cum Addl Amort	704,779	-	-	704,779	100% MO	100.000%	704,779	
90		<b>TOTAL PRODUCTION- IATAN 2</b>	<b>\$ 352,192,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,192,717</b>			<b>\$ 270,763,867</b>	
91										
92		<b>LACYGNE COMMON PLANT</b>								
93	31000	Stm Pr-Land-LaCygne-Common	-	-	-	-	D1	52.081%	-	
94	31100	Stm Pr-Structures-LaCygne-Common	5,312,892	-	-	5,312,892	D1	52.081%	2,766,988	
95	31200	Stm Pr-Boiler Plt-LaCygne-Common	24,087,218	-	-	24,087,218	D1	52.081%	12,544,775	
96	31201	Stm Pr-Boiler-Unit Train-LaCygne-Common	160,603	-	-	160,603	D1	52.081%	83,643	
97	31400	Stm Pr-Turbogenerator-LaCygne-Common	133,403	-	-	133,403	D1	52.081%	69,477	
98	31500	Stm Pr-Acc. Equip-LaCygne-Common	1,431,584	-	-	1,431,584	D1	52.081%	745,578	
99	31600	Stm Pr-Misc. Pwr Plt	98,611	-	-	98,611	D1	52.081%	51,357	
100		<b>TOTAL LACYGNE COMMON PLANT</b>	<b>\$ 31,224,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,224,312</b>			<b>\$ 16,261,818</b>	
101										
102		<b>PRODUCTION-STM-LACYGNE 1</b>								
103	31000	Land-LaCygne 1	-	-	-	-	D1	52.081%	-	
104	31100	Structures-LaCygne 1	1,271,428	-	-	1,271,428	D1	52.081%	662,168	
105	31200	Boiler Plt Equip-LaCygne 1	93,353,255	-	-	93,353,255	D1	52.081%	48,618,964	
106	31202	Boiler AQC Equip.-LaCygne 1	13,899,963	-	-	13,899,963	D1	52.081%	7,239,188	
107	31400	Turbogenerator- LaCygne 1	16,457,028	-	-	16,457,028	D1	52.081%	8,570,924	
108	31500	Acc. Equip-LaCygne 1	11,539,852	-	-	11,539,852	D1	52.081%	6,010,028	
109	31600	Misc. Pwr Plt Equip.-LaCygne 1	53,352	-	-	53,352	D1	52.081%	27,786	
110		<b>TOTAL PRODUCTION-STM-LACYGNE 1</b>	<b>\$ 136,574,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,574,877</b>			<b>\$ 71,129,057</b>	
111										
112		<b>PRODUCTION-STM-LACYGNE 2</b>								
113	31100	Structures- LaCygne 2	264,711	-	-	264,711	D1	52.081%	137,863	
114	31200	Boiler Plt Equip.-LaCygne 2	90,124,822	-	-	90,124,822	D1	52.081%	46,937,575	
115	31400	Turbogenerator- LaCygne 2	14,389,757	-	-	14,389,757	D1	52.081%	7,494,276	
116	31500	Accessory Equip.-LaCygne 2	10,444,636	-	-	10,444,636	D1	52.081%	5,439,632	
117	31600	Misc. Pwr Plt Equip.-LaCygne 2	29,374	-	-	29,374	D1	52.081%	15,298	
118		<b>TOTAL PRODUCTION-STM-LACYGNE 2</b>	<b>\$ 115,253,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,253,299</b>			<b>\$ 60,024,645</b>	
119										
120		<b>PRODUCTION STM-MONTROSE COMMON</b>								
121	31000	Land- Montrose	-	-	-	-	D1	52.081%	-	
122	31100	Structures - Electric - Montrose	1,275,766	-	-	1,275,766	D1	52.081%	664,427	
123	31200	Boiler Plant Equipment - Equipment- Montrose	(0)	-	-	(0)	D1	52.081%	(0)	
124	31201	Stm Pr-Boiler-Unit Train- Elect- Montrose	-	-	-	-	D1	52.081%	-	
125	31400	Turbogenerators- Electric- Montrose	-	-	-	-	D1	52.081%	-	
126	31500	Accessory Equipment- Electric - Montrose	0	-	-	0	D1	52.081%	0	
127	31600	Misc. Plant Equipment- Electric- Montrose	765	-	-	765	D1	52.081%	398	
128		<b>TOTAL PRODUCTION STM-MONTROSE COMMON</b>	<b>\$ 1,276,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,276,531</b>			<b>\$ 664,825</b>	
129										
130		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>								
131	34100	Other Prod - Structures Hawthorn 6	87,086	-	-	87,086	D1	52.081%	45,355	
132	34200	Other Production- Fuel Holders	522,772	-	-	522,772	D1	52.081%	272,263	
133	34400	Other Prod - Generators Hawthorn 6	27,970,546	-	-	27,970,546	D1	52.081%	14,567,237	
134	34500	Other Prod - Accessory Equip - Haw. 6	1,405,876	-	-	1,405,876	D1	52.081%	732,189	
135		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$ 29,986,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,986,280</b>			<b>\$ 15,617,043</b>	
136										
137		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>								
138	31100	Structures and Improvements - Haw. 9	131,666	-	-	131,666	D1	52.081%	68,572	
139	31200	Boiler Plant Equip - Hawthorn 9	16,724,067	-	-	16,724,067	D1	52.081%	8,710,000	
140	31400	Turbogenerators - Hawthorn 9	6,706,216	-	-	6,706,216	D1	52.081%	3,492,639	
141	31500	Accessory Equipment - Hawthorn 9	7,100,742	-	-	7,100,742	D1	52.081%	3,698,111	
142	31600	Misc. Pwr Plt Equip - Hawthorn 9	7,605	-	-	7,605	D1	52.081%	3,961	
143		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$ 30,670,296</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,670,296</b>			<b>\$ 15,973,283</b>	
144										
145		<b>PRODUCTION - NORTHEAST STATION</b>								
146	34000	Other Production - Land NE	-	-	-	-	D1	52.081%	-	
147	34100	Other Production - Structures NE	363,400	-	-	363,400	D1	52.081%	189,261	
148	34200	Other Production - Fuel Holders NE	1,254,433	-	-	1,254,433	D1	52.081%	653,316	
149	34400	Other Production - Generators NE	39,994,929	-	-	39,994,929	D1	52.081%	20,829,611	
150	34500	Other Production - Accessory Equip - NE	6,684,341	-	-	6,684,341	D1	52.081%	3,481,247	

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Line No.	Account Number	Depreciation Reserve Description	MO Basis DR27R For Juris Books Depr. Reserve	Adjustments		MO Basis		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
						Total Adjustments	Per Period DR 27 For Juris Books Tot Co Reserve			
151	34600	Other Prod -Misc Pwr Plat Equip -Elec	76,775			-	76,775	D1	52.081%	39,985
152		TOTAL PRODUCTION - NORTHEAST STATION	\$ 48,373,877	\$ -	\$ -	\$ -	\$ 48,373,877			\$ 25,193,420
153										
154		<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>								
155	34100	Other Prod- Structures- Electric	356,920			-	356,920	D1	52.081%	185,886
156	34200	Other Prod- Fuel Holders- Electric	662,862			-	662,862	D1	52.081%	345,223
157	34400	Other Prod- Generators- Electric	13,948,885			-	13,948,885	D1	52.081%	7,264,667
158	34500	Other Prod- Accessory Equip- Electric	1,220,002			-	1,220,002	D1	52.081%	635,385
159	34600	Other Prod -Misc Pwr Plat Equip -Elec	617			-	617	D1	52.081%	321
160		TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES	\$ 16,189,286	\$ -	\$ -	\$ -	\$ 16,189,286			\$ 8,431,482
161										
162		<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>								
163	34100	Other Prod- Structures-Electric	43,705			-	43,705	D1	52.081%	22,762
164	34200	Other Prod- Fuel Holders-Electric	447,299			-	447,299	D1	52.081%	232,956
165	34400	Other Prod-Generators-Electric	14,818,067			-	14,818,067	D1	52.081%	7,717,343
166	34500	Other Prod-Accessory Equip-Electric	805,979			-	805,979	D1	52.081%	419,759
167	34600	Other Prod -Misc Pwr Plat Equip -Elec	-			-	-	D1	52.081%	-
168		TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES	\$ 16,115,050	\$ -	\$ -	\$ -	\$ 16,115,050			\$ 8,392,820
169										
170		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>								
171	34000	Other Prod - Land - W. Gardner	-			-	-	D1	52.081%	-
172	34001	Other Prod- Landrights & Easements	20,649			-	20,649	D1	52.081%	10,754
173	34100	Other Prod - Structures- W. Gardner	1,591,679			-	1,591,679	D1	52.081%	828,957
174	34200	Other Prod- Fuel Holders- W. Gardner	1,467,762			-	1,467,762	D1	52.081%	764,420
175	34400	Other Prod - Generators- W. Gardner	60,748,061			-	60,748,061	D1	52.081%	31,637,973
176	34500	Other Prod- Access Equip - W. Gardner	3,685,764			-	3,685,764	D1	52.081%	1,919,569
177	34600	Other Prod -Misc Pwr Plat Equip -Elec	55,600			-	55,600	D1	52.081%	28,957
178		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$ 67,569,515	\$ -	\$ -	\$ -	\$ 67,569,515			\$ 35,190,629
179										
180		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>								
181	34000	Other Production - Land- Osawatomie	-			-	-	D1	52.081%	-
182	34100	Other Prod - Structures- Osawatomie	771,255			-	771,255	D1	52.081%	401,675
183	34200	Other Prod - Fuel Holders- Osawatomie	917,534			-	917,534	D1	52.081%	477,858
184	34400	Other Prod - Generators- Osawatomie	14,659,277			-	14,659,277	D1	52.081%	7,634,644
185	34500	Other Prod - Accessory Equip - Osawatomie	1,009,560			-	1,009,560	D1	52.081%	525,785
186	34600	Other Prod - Misc Pwr Plt - Osawatomie	18,467			-	18,467	D1	52.081%	9,618
187		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$ 17,376,093	\$ -	\$ -	\$ -	\$ 17,376,093			\$ 9,049,579
188										
189		<b>TOTAL STEAM &amp; CT's - PRODUCTION</b>	\$ 1,432,913,708	\$ -	\$ -	\$ -	\$ 1,432,913,708			\$ 833,496,809
190										
191		<b>NUCLEAR PRODUCTION</b>								
192	32000	Land & Land Rights - Wolf Creek	-			-	-	D1	52.081%	-
193	32100	Structures & Improvements-Wolf Creek	297,618,251			-	297,618,251	D1	52.081%	155,001,461
194	32101	Structures MO Gr Up AFC Ele	13,829,214			-	13,829,214	100% MO	100.000%	13,829,214
195	32200	Reactor Plant Equipment	468,433,122			-	468,433,122	D1	52.081%	243,962,923
196	32201	Reactor - MO Gr Up AFDC	35,602,105			-	35,602,105	100% MO	100.000%	35,602,105
197	32202	MO Juris deprec 40 to 60 yr EO-05-0359	14,591,667			-	14,591,667	100% MO	100.000%	14,591,667
198	32300	Turbogenerator Units - Wolf Creek	110,800,973			-	110,800,973	D1	52.081%	57,705,845
199	32301	Turbogenerator MO Gr Up AFDC	4,460,544			-	4,460,544	100% MO	100.000%	4,460,544
200	32400	Accessory Electric Equipment - WC	88,104,820			-	88,104,820	D1	52.081%	45,885,546
201	32401	Accessory Equip - MO Gr Up AFDC	4,183,756			-	4,183,756	100% MO	100.000%	4,183,756
202	32500	Miscellaneous Power Plant Equipment	51,852,690			-	51,852,690	D1	52.081%	27,005,208
203	32501	Misc. Plt Equip - MO Gr Up AFDC	819,152			-	819,152	100% MO	100.000%	819,152
204	32800	Disallow - MO Gr Up AFDC 100% MO	(5,906,311)			-	(5,906,311)	100% MO	100.000%	(5,906,311)
205	32801	MPSC Disallow - Mo Basis	(85,193,469)			-	(85,193,469)	D1	52.081%	(44,369,296)
206	32802	Wolf Creek Disallowance -MPSC -Not MO Juris	-			-	-	D1	52.081%	-
207	32803	Wolf Creek -MPSC Disallowance - 100% KS Basis	-			-	-	D1	52.081%	-
208	32804	Wolf Creek -KCC Disallowance - Not KS Juris	-			-	-	D1	52.081%	-

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Line No.	Account Number	Depreciation Reserve Description	MO Basis DR27R	Adjustments		MO Basis Per Period DR 27		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
			For Juris Books			Total	For Juris Books			
			Depr. Reserve			Adjustments	Tot Co Reserve			
209	32805	Nucl PR-Dosa;-Pre 1988 res	(10,086,006)			-	(10,086,006)	D1	52.081%	(5,252,855)
210		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$ 989,110,508	\$ -	\$ -	\$ -	\$ 989,110,508			\$ 547,518,958
211										
212		OTHER PRODUCTION								
213										
214		PRODUCTION PLANT - WIND GEN-SPEARVILLE COMMON								
215	34102	Other Prod-Structures-Elect Wind	3,111,485			-	3,111,485	D1	52.081%	1,620,481
216	34402	Other Prod-Generators-Elect Wind	13,954,084			-	13,954,084	D1	52.081%	7,267,375
217		TOTAL PROD PLANT-WIND GEN-SPEARVILLE CMN	\$ 17,065,569	\$ -	\$ -	\$ -	\$ 17,065,569			\$ 8,887,856
218										
219		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1								
220	34102	Other Prod-Structures-Elect Wind	48,905			-	48,905	D1	52.081%	25,470
221	34402	Other Prod - Generators - Elect Wind	103,823,286			-	103,823,286	D1	52.081%	54,071,822
222	34502	Other Prod-Accessory Equip-Wind	376,319			-	376,319	D1	52.081%	195,989
223	34602	Other Prod-Misc Pwr Plat Eq-Wind	124,656			-	124,656	D1	52.081%	64,922
224		TOTAL PROD PLANT-WIND GEN-SPEARVILLE 1	\$ 104,373,165	\$ -	\$ -	\$ -	\$ 104,373,165			\$ 54,358,202
225										
226		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2								
227	34102	Other Prod-Structures-Elect Wind	23,357			-	23,357	D1	52.081%	12,165
228	34402	Other Prod-Generators-Elect Wind	56,579,175			-	56,579,175	D1	52.081%	29,466,791
229		TOTAL PROD PLANT-WIND GEN-SPEARVILLE 2	\$ 56,602,532	\$ -	\$ -	\$ -	\$ 56,602,532			\$ 29,478,955
230										
231		PRODUCTION PLANT - SOLAR								
232	34401	Other Prod-Accessory Equip - Solar -Elect	430,518			-	430,518	D1	52.081%	224,217
233		TOTAL PROD PLANT - SOLAR	\$ 430,518	\$ -	\$ -	\$ -	\$ 430,518			\$ 224,217
234										
235		GENERAL PLANT- BUILDINGS								
236	31101	Steam Prod-Structures-Lshd Impr- P&M	1,196,180			-	1,196,180	D1	52.081%	622,978
237		TOTAL GENERAL PLANT- BUILDINGS	\$ 1,196,180	\$ -	\$ -	\$ -	\$ 1,196,180			\$ 622,978
238										
239		GENERAL PLANT- GENERAL EQUIP/TOOLS								
240	31500	Steam Prod- Accessory Equip- Elec	-			-	-	D1	52.081%	-
241	31600	Steam Prod-Misc Power Plt Equip- Elec	34,556			-	34,556	D1	52.081%	17,997
242		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	\$ 34,556	\$ -	\$ -	\$ -	\$ 34,556			\$ 17,997
243										
244		BULK OIL FACILITY NE								
245	31000	Steam Prod- Land- Electric	-			-	-	D1	52.081%	-
246	31100	Steam Prod-Structures-Electric	63,237			-	63,237	D1	52.081%	32,934
247	31200	Steam Prod- Boiler Plt Equip- Electric	366,513			-	366,513	D1	52.081%	190,882
248	31500	Steam Prod- Accessory Equip- Electric	19,034			-	19,034	D1	52.081%	9,913
249	31600	Steam Prod-Misc Pwr Plt Equip-Electric	4,398			-	4,398	D1	52.081%	2,290
250		TOTAL BULK OIL FACILITY NE	\$ 453,182	\$ -	\$ -	\$ -	\$ 453,182			\$ 236,020
251										
252		TOTAL OTHER PRODUCTION	\$ 180,155,702	\$ -	\$ -	\$ -	\$ 180,155,702			\$ 93,826,225
253										
254		RETIREMENTS WORK IN PROGRESS-PROD								
255		Production-Salvage & Removal: Retirements not classified	(56,499,805)			-	(56,499,805)	D1	52.081%	(29,425,454)
256		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	\$ (56,499,805)	\$ -	\$ -	\$ -	\$ (56,499,805)			\$ (29,425,454)
257										
258		TOTAL PRODUCTION PLANT	\$ 2,545,680,114	\$ -	\$ -	\$ -	\$ 2,545,680,114			\$ 1,445,416,538
259										
260		PRODUCTION PLANT SUMMARY								
261		TOTAL STEAM PRODUCTION PLANT	1,238,987,524	0	0	0	1,238,987,524			732,498,830
262		TOTAL NUCLEAR PRODUCTION PLANT	989,110,508	0	0	0	989,110,508			547,518,958
263		TOTAL OTHER PRODUCTION PLANT	374,081,886	0	0	0	374,081,886			194,824,204
264		RETIREMENTS WORK IN PROGRESS-PROD	(56,499,805)	0	0	-	(56,499,805)			(29,425,454)
265		TOTAL PRODUCTION PLANT	\$ 2,545,680,114	\$ -	\$ -	\$ -	\$ 2,545,680,114			\$ 1,445,416,538
266										
267		TRANSMISSION PLANT								
268	35000	Land - Transmission Plant	-			\$ -	\$ -	D1	52.081%	\$ -
269	35001	Land Rights - Transmission Plant	10,384,581			-	10,384,581	D1	52.081%	5,408,355
270	35002	Land Rights- TP- Wolf Creek	146			-	146	D1	52.081%	76
271	35200	Structures & Improvements - TP	2,505,079			-	2,505,079	D1	52.081%	1,304,661
272	35201	Structures & Improvements - TP - Wolf Creek	119,934			-	119,934	D1	52.081%	62,462
273	35202	Structures & Improvements-WlfCrk-Mo Gr Up	7,376			-	7,376	100% MO	100.000%	7,376
274	35300	Station Equipment - Transmission Plant	55,029,149			-	55,029,149	D1	52.081%	28,659,528
275	35301	Station Equipment - Wolf Creek -TP	7,366,156			-	7,366,156	D1	52.081%	3,836,340
276	35302	Station Equipment- WlfCrk Mo Gr Up	411,866			-	411,866	100% MO	100.000%	411,866
277	35303	Station Equipment - Communications	9,567,826			-	9,567,826	D1	52.081%	4,982,984
278	35400	Towers and Fixtures - Transmission Plant	4,646,474			-	4,646,474	D1	52.081%	2,419,913
279	35405	Towers & Fixtures - 34.5 kV	10,404			-	10,404	D1	52.081%	5,418
280	35500	Poles and Fixtures - Transmission Plant	69,516,223			-	69,516,223	D1	52.081%	36,204,487
281	35501	Poles & Fixtures - Wolf Creek	62,253			-	62,253	D1	52.081%	32,422
282	35502	Poles & Fixtures - WlfCrk Mo Gr Up	4,087			-	4,087	100% MO	100.000%	4,087
283	35505	Poles & Fixtures - 34.5 kV	12,053,685			-	12,053,685	D1	52.081%	6,277,635
284	35600	Overhead Conductors & Devices - TP	56,751,295			-	56,751,295	D1	52.081%	29,556,432
285	35601	Overhead Conductors & Devices- Wlf Crk	29,997			-	29,997	D1	52.081%	15,622



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Line No.	Account Number	Depreciation Reserve Description	MO Basis DR27R For Juris Books Depr. Reserve	Adjustments		MO Basis Per Period DR 27 For Juris Books Tot Co Reserve		Juris Factor #	Juris Allocation	Electric Juris Adjusted Plant
				Total Adjustments		Total Adjustments				
286	35602	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	1,835	-	-	1,835	100% MO	100.000%	1,835	
287	35605	Trsm-OH-Cond & Devices-34.5kV	10,986,467	-	-	10,986,467	D1	52.081%	5,721,821	
288	35700	Underground Conduit	2,462,332	-	-	2,462,332	D1	52.081%	1,282,398	
289	35705	Underground Conduit - 34.5 kV	162,934	-	-	162,934	D1	52.081%	84,857	
290	35800	Underground Conductors & Devices	2,671,144	-	-	2,671,144	D1	52.081%	1,391,148	
291	35805	Underground Conductors & Dev	68,114	-	-	68,114	D1	52.081%	35,474	
292		Transmission-Salvage & Removal : Retirements not classified	(7,939,578)	-	-	(7,939,578)	D1	52.081%	(4,134,982)	
293		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$ 236,879,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 123,572,217</b>	
294										
295		<b>DISTRIBUTION PLANT</b>								
296	36000	Distribution Land Electric	-	\$ -	\$ -	-	360L	44.295%	\$ -	
297	36001	Distribution Depreciable Land Rights	10,413,548	-	-	10,413,548	360LR	59.678%	6,214,648	
298	36100	Distribution Structures & Improvements	7,726,349	-	-	7,726,349	361	56.925%	4,398,220	
299	36200	Distribution Station Equipment	93,809,742	-	-	93,809,742	362	69.549%	65,243,473	
300	36203	Distribution Station Equipment-Communicatons	4,415,496	-	-	4,415,496	362Com	56.379%	2,489,394	
301	36300	Distribution Energy Storage Equipment	2,142,440	-	-	2,142,440	363	100.000%	2,142,440	
302	36400	Distribution Poles, Tower, & Fixtures	219,382,871	-	-	219,382,871	364	54.664%	119,923,455	
303	36500	Distribution Overhead Conductor	104,873,237	-	-	104,873,237	365	57.663%	60,473,339	
304	36600	Distribution Underground Circuit	107,413,534	-	-	107,413,534	366	57.635%	61,908,067	
305	36700	Distribution Underground Conductors	147,793,734	-	-	147,793,734	367	51.565%	76,209,468	
306	36800	Distribution Line Transformers	143,258,252	-	-	143,258,252	368	56.664%	81,175,184	
307	36900	Distribution Services	107,926,993	-	-	107,926,993	369	53.922%	58,196,502	
308	37000	Distribution Meters Electric	35,406,837	-	-	35,406,837	370	57.003%	20,183,089	
309	37002	Distribution AMI Meters Electric	6,073,391	-	-	6,073,391	370AMI	52.870%	3,211,002	
310	37100	Distribution Cust Prem Install	6,085,960	-	-	6,085,960	371	70.644%	4,299,351	
311	37101	Distribution Electric Vehicle Charging Stations	4,940,415	-	-	4,940,415	371CCN	56.191%	2,776,047	
312	37300	Distribution Street Light and Traffic Signal	14,309,011	-	-	14,309,011	373	50.806%	7,269,780	
313		Distribution-Salvage & Removal: Retirements not classified	(36,476,940)	-	-	(36,476,940)	Dist Plt	56.485%	(20,603,963)	
314		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$ 979,494,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 555,509,496</b>	
315										
316		<b>GENERAL PLANT</b>								
317	38900	Land and Land Rights - General Plant	1	\$ -	\$ -	1	PTD	53.677%	\$ 0	
318	39000	Structures & Improvements - General Plant	36,544,937	-	-	36,544,937	PTD	53.677%	19,616,299	
319	39003	Struct & Imprv - Leasehold (801 Char)	5,031,425	-	-	5,031,425	PTD	53.677%	2,700,728	
320	39005	Struct & Imprv - Leasehold (One KC Place)	16,779,304	-	-	16,779,304	PTD	53.677%	9,006,661	
321	39100	Office Furniture & Equipment - Gen. Plt	5,441,494	-	-	5,441,494	PTD	53.677%	2,920,842	
322	39101	Office Furniture & Equip - Wolf Creek	3,001,638	-	-	3,001,638	PTD	53.677%	1,611,195	
323	39102	Office Furniture and Equipment - Computer Wolf Creek	3,260,046	-	-	3,260,046	PTD	53.677%	1,749,901	
324	39102	Office Furniture & Equip - Computer	26,014,402	-	-	26,014,402	PTD	53.677%	13,963,803	
325	39200	Transportation Equipment- Autos	848,705	-	-	848,705	PTD	53.677%	455,561	
326	39201	Transportation Equipment- Light Trucks	5,739,665	-	-	5,739,665	PTD	53.677%	3,080,891	
327	39202	Transportation Equipment - Heavy Trucks	15,107,746	-	-	15,107,746	PTD	53.677%	8,109,415	
328	39203	Transportation Equipment - Tractors	309,981	-	-	309,981	PTD	53.677%	166,389	
329	39204	Transportatob Equipment - Trailers	704,280	-	-	704,280	PTD	53.677%	378,038	
330	39300	Stores Equipment - General Plant	349,618	-	-	349,618	PTD	53.677%	187,665	
331	39400	Tools, Shop, & Garage Equipment-Gen. Plt	2,917,356	-	-	2,917,356	PTD	53.677%	1,565,955	
332	39500	Laboratory Equipment	4,018,939	-	-	4,018,939	PTD	53.677%	2,157,254	
333	39600	Power Operated Equipment - Gen. Plt	18,135,418	-	-	18,135,418	PTD	53.677%	9,734,585	
334	39700	Communication Equipment - Gen. Plt	53,378,159	-	-	53,378,159	PTD	53.677%	28,651,901	
335	39701	Communications Equip - Wolf Creek	43	-	-	43	PTD	53.677%	23	
336	39702	Communication Equip - WifCrk MO Gross Up	-	-	-	-	100% MO	100.000%	-	
337	39800	Miscellaneous Equipment - Gen. Plt	330,047	-	-	330,047	PTD	53.677%	177,160	
338		General Plant-Salvage & Removal: Retirements not classified	(1,208,138)	-	-	(1,208,138)	PTD	53.677%	(648,495)	
339		<b>TOTAL GENERAL PLANT</b>	<b>\$ 196,705,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 105,585,772</b>	
340										
341										
342		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$ 4,411,386,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 2,470,080,577</b>	
		MO Reserve per PowerPlant 1033 MO	4,539,725,794							
		Less: ARO's	(27,901,671)							
		ADD back in KS Disallow - Iatan	1,176,163							
		Correction to Acct 30302 to match FIN	681,883							
		2015 S&A - Excl Trf from GPP to KCPL Acct 31204	(171,521)							
		ADD: RWIP	(102,124,461)							
		As Adjusted MO Reserve Per 27R	4,411,386,188							
		<b>MO Iatan Disallow - Case# ER-2010-0355</b>	<b>(1,351,336)</b>	Check						
		<b>Additional Amort - 100% MO - Case# ER-2010-0355</b>	<b>183,378,602</b>	Check						

**Evergy Missouri Metro  
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**Cash Working Capital - Schedule 8**

Line No.	Account Description	W/P Ref	Jurisdictional Adjusted 12ME Dec19 Expenses	Revenue Lag	Expense Lead	Net (Lead)/Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) X (F)
	A		B	C	D	E	F	G
1	<b>Operations &amp; Maintenance Expense</b>							
2	Gross Payroll excl Wolf Creek Prod & Accrued Vac	Footnote (a)	49,321,412	27.54	13.85	13.69	0.0375	1,849,891
3	Accrued Vacation	Footnote (a)	1,515,380	27.54	344.83	(317.29)	(0.8693)	(1,317,301)
4	Wolf Creek Operations & Fuel, incl Payroll	Sch 9, Nucl Pwr Gen	51,078,274	27.54	25.85	1.69	0.0046	236,499
5	Purchased Coal & Freight	Sch 9, see A/C 501	89,002,220	27.54	20.88	6.66	0.0182	1,623,986
6	Purchased Gas	Sch 9, see A/C 501/547	28,787,113	27.54	28.62	(1.08)	(0.0030)	(85,178)
7	Purchased Oil, excl Wolf Creek	Sch 9, see A/C 501/547	7,558,342	27.54	8.50	19.04	0.0522	394,276
8	Purchased Power	Sch 9, AC 555	154,353,826	27.54	30.72	(3.18)	(0.0087)	(1,344,781)
9	Injuries & Damages	Sch 9, A/C 925	2,970,248	27.54	149.56	(122.02)	(0.3343)	(992,958)
10	Pension Expense	Sch 9, see A/C 926	25,861,951	27.54	51.74	(24.20)	(0.0663)	(1,714,683)
11	OPEBs	Sch 9, see A/C 926	(27,942)	27.54	178.44	(150.90)	(0.4134)	11,552
12	Incentive Compensation	Footnote (b)	5,234,707	27.54	256.50	(228.96)	(0.6273)	(3,283,667)
13	Cash Vouchers	calculation	130,652,359	27.54	30.00	(2.46)	(0.0067)	(880,561)
14	<b>Total Operation &amp; Maintenance Expense</b>	Sch 9	<b>546,307,890</b>					<b>(5,502,925)</b>
15	<b>Taxes other than Income Taxes</b>							
16	FICA Taxes - Employer's	Footnote (c)	5,795,567	27.54	13.77	13.77	0.0377	218,644
17	Unemployment Taxes - Federal & State	Footnote (c)	131,068	27.54	71.00	(43.46)	(0.1191)	(15,606)
18	City Franchise Taxes - 6% GRT - MO	Sum of Taxes Pd Sch	42,828,475	12.33	72.28	(59.95)	(0.1642)	(7,034,430)
19	City Franchise Taxes - 4% GRT - MO	Sum of Taxes Pd Sch	15,159,259	12.33	39.34	(27.01)	(0.0740)	(1,121,785)
20	City Franchise Taxes - Other MO Cities	Sum of Taxes Pd Sch	10,086,543	12.33	60.94	(48.61)	(0.1332)	(1,343,306)
21	Ad Valorem / Property Taxes	Sch 9, see A/C 708	62,490,678	27.54	208.84	(181.30)	(0.4967)	(31,039,890)
22	Sales & Use Taxes - MO	Sum of Taxes Pd Sch	29,603,458	12.33	22.00	(9.67)	(0.0265)	(784,289)
23	<b>Total Taxes other than Income Taxes</b>		<b>166,095,049</b>					<b>(41,120,663)</b>
24	Current Income Taxes-Federal	Sch 11	44,156,512	27.54	45.63	(18.09)	(0.0496)	(2,188,469)
25	Current Income Taxes-State	Sch 11	7,914,559	27.54	45.63	(18.09)	(0.0496)	(392,259)
26	<b>Total Income Taxes</b>		<b>52,071,071</b>					<b>(2,580,728)</b>
27	Interest Expense	Sch 11	57,445,130	27.54	86.55	(59.01)	(0.1617)	(9,287,225)
28								
29	<b>Total Cash Working Capital Requirement</b>		<b>821,919,140</b>					<b>(58,491,542)</b>

**Note a Calculation of Jurisdictional Payroll for CWC**

	Total Company	Sal&Wg Allocation	Jurisdictional
Annualized Payroll (CS-50)	136,458,930	53.0956%	72,453,687
Less:			
Nuclear Payroll -Accts 517 -532 (CS-50)	40,713,158	53.0956%	21,616,895
Accrued Vacation	2,854,059	53.0956%	1,515,380
Gross Payroll excl Wolf Creek Prod and Accrued Vac	<u>92,891,713</u>		<u>49,321,412</u>

**Note b Incentive Compensation - CS-51**

Annualized Incentive Compensation Expense	9,859,022	53.0956%	5,234,707
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**Note c Breakdown of Payroll Taxes (Adjusted test year)**

Payroll Tax (Sch 9, 408.14X)	11,162,196	53.0956%	5,926,635
Less: Fed & State Unemployment (408140, Res 3560, 3570, 3571, 3572)	246,852	53.0956%	131,068
FICA Taxes	<u>10,915,344</u>		<u>5,795,567</u>

**Note d** Revenue and expense lags from ER-2018-0145

Evergy Missouri Metro  
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12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
	A	B	C	D	E	F	G	H
1		<b>ELECTRIC - RETAIL SALES</b>						
2	400	Missouri (excluding GRT)	879,046,317	0	879,046,317	100% MO	100.0000%	879,046,317
3		Amort of Off Syst Sales Margin Rate Refund	-	0	0	100% MO	100.0000%	0
4		TOTAL MISSOURI	879,046,317	0	879,046,317			879,046,317
5		Kansas	716,246,680	0	716,246,680	100% KS	0.0000%	0
6		<b>TOTAL RETAIL SALES</b>	<b>1,595,292,997</b>	<b>0</b>	<b>1,595,292,997</b>			<b>879,046,317</b>
7								
8		<b>MISCELLANEOUS REVENUE</b>						
9	450	Forfeited Discounts - MO	(1,800)	0	(1,800)	100% MO	100.0000%	(1,800)
10		Forfeited Discounts - KS	(215)	0	(215)	100% KS	0.0000%	0
11	451	Miscellaneous Services - MO	142,916	0	142,916	100% MO	100.0000%	142,916
12		Miscellaneous Services - KS	47,070	0	47,070	100% KS	0.0000%	0
13		Miscellaneous Services - Allocated - Dist	-	0	0	Dist Plt	56.4849%	0
14	454	Rent from Electric Property - MO	3,148,777	0	3,148,777	100% MO	100.0000%	3,148,777
15		Rent from Electric Property - KS	2,041,634	0	2,041,634	100% KS	0.0000%	0
16		Rent from Electric Property - Allocated - Prod	28,936	0	28,936	D1	52.0806%	15,070
17		Rent from Electric Property - Allocated - Trans	7,350	0	7,350	D1	52.0806%	3,828
18		Rent from Electric Property - Allocated - Dist	4,029	0	4,029	Dist Plt	56.4849%	2,276
19	456	Transmission for Others	17,134,195	0	17,134,195	E1	56.3341%	9,652,395
20		Other Elec Revenues - MO	1,290,032	0	1,290,032	100% MO	100.0000%	1,290,032
21		Other Elec Revenues - KS	146,397	0	146,397	100% KS	0.0000%	0
22		Other Elec Revenues - Allocated - Trans	-	0	0	D1	52.0806%	0
23		<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>23,989,321</b>	<b>0</b>	<b>23,989,321</b>			<b>14,253,493</b>
24								
25		<b>BULK POWER SALES (BPS)</b>						
26	447	Firm Bulk Sales (Capacity & Fixed)	7,707,450	0	7,707,450	D1	52.0806%	4,014,089
27		Firm Bulk Sales (Energy)	342,422,536	0	342,422,536	E1	56.3341%	192,900,654
28		Other Miscellaneous & Adjustments	-	0	0	E1	56.3341%	0
29		Off System Energy & Ancillary	-	0	0	E1	56.3341%	0
30		Misc. Charges & Revenues	-	0	0	E1	56.3341%	0
31		<b>TOTAL BULK POWER SALES</b>	<b>350,129,986</b>	<b>0</b>	<b>350,129,986</b>			<b>196,914,742</b>
32								
33		<b>SALES FOR RESALE (FERC JURIS CUST)</b>						
34	447	FERC JURIS WHOLESALE FIRM POWER	1,676,708	0	1,676,708	NonJur/Wh	0.0000%	0
35		TRANSMISSION FOR FERC WHSLE FIRM POWER	-	0	0	NonJur/Wh	0.0000%	0
36		<b>TOTAL SALES FOR RESALE</b>	<b>1,676,708</b>	<b>0</b>	<b>1,676,708</b>			<b>0</b>
37								
38	449	Other Sales Revenue		0	0	Dist Plt	56.4849%	0
39	449.1	Provision for Rate Refunds - MO	(29,856,123)	0	(29,856,123)	100% MO	100.0000%	(29,856,123)
40	449.1	Provision for Rate Refunds - KS	(30,667,631)	0	(30,667,631)	100% KS	0.0000%	0
41		<b>TOTAL ELECTRIC OPERATING REVENUE</b>	<b>1,910,565,258</b>	<b>0</b>	<b>1,910,565,258</b>			<b>1,060,358,430</b>
42								
43		<b>POWER PRODUCTION EXPENSES</b>						
44		<b>STEAM POWER GENERATION</b>						
45		<b>STEAM POWER OPERATION</b>						
46								
47	500.000	Prod Steam Operation- Suprv & Engineering	4,602,348	0	4,602,348	D1	52.0806%	2,396,932
48	500.000	Prod Steam Oper-lat 1&2 -100% MO	(37,600)	0	(37,600)	100% MO	100.0000%	(37,600)
49	500.000	Prod Steam Oper-lat 2 -100% KS	-	0	0	100% KS	0.0000%	0
50	501.000	Fuel Expense						
51		Labor	5,729,537	0	5,729,537	E1	56.3341%	3,227,683
52		Fuel Handling (non-labor)	5,142,463	0	5,142,463	E1	56.3341%	2,896,960
53		Fuel Expense-Coal & Freight	158,170,591	0	158,170,591	E1	56.3341%	89,103,979
54		100% MO STB- (Surface Trsp Bound)	(101,759)	0	(101,759)	100% MO	100.0000%	(101,759)
55		100%-KS-STB- (Surface Trsp Bound)	-	0	0	100% KS	0.0000%	0
56		Fuel Expense-Oil	7,269,200	0	7,269,200	E1	56.3341%	4,095,038
57		Fuel Expense- Gas	6,071,217	0	6,071,217	E1	56.3341%	3,420,165
58		Fuel Expense-Residual - Labor	250,248	0	250,248	E1	56.3341%	140,975
59		Fuel Expense-Residual - Non-Labor	2,088,075	0	2,088,075	E1	56.3341%	1,176,298
60		Additives, incl NH4, Limestone & Oth	6,457,922	0	6,457,922	E1	56.3341%	3,638,012
61		Fuel Expense - Unit Train Depreciation	1,563,040	(1,136,811)	426,229	E1	56.3341%	240,112
62		Fuel Expense - Residual Non FAC	128,793	0	128,793	E1	56.3341%	72,554
63		Fuel Expense Rider Underrecov- 100% MO	(916,173)	0	(916,173)	100% MO	100.0000%	(916,173)
64		Fuel Expense Rider Underrecov- 100% KS	13,405,981	0	13,405,981	100% KS	0.0000%	0
65	502.000	Steam Operating Expense	11,604,473	0	11,604,473	D1	52.0806%	6,043,683
66	502.000	Steam Operating Expense-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
67	502.000	Steam Operating Expense-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
68	505.000	Electric Operating Electric Expense	4,575,543	0	4,575,543	D1	52.0806%	2,382,972

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12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
69	505.000	Electric Operating Exp-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
70	505.000	Electric Operating Exp-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
71	506.000	Misc Other Power Expenses	6,308,613	0	6,308,613	D1	52.0806%	3,285,565
72	506.000	Misc Other Power Exp-lat 2-100% MO	89,471	(130)	89,341	100% MO	100.0000%	89,341
73	506.000	Misc Other Power Exp-lat 2-100% KS	92,493	0	92,493	100% KS	0.0000%	0
74	507.000	Steam Operating Exp - Rents	113,739	0	113,739	D1	52.0806%	59,236
75	507.000	Steam Operating Exp-Rents-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
76	507.000	Steam Operating Exp-Rents-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
77	509.000	Allowances						
78		NOX/Other Allowances-Allocated	75,803	0	75,803	E1	56.3341%	42,703
79		Amort of SO2 Allowances-MO	(2,302,166)	0	(2,302,166)	100% MO	100.0000%	(2,302,166)
80		Amort of SO2 Allowances-KS	(1,681,238)	0	(1,681,238)	100% KS	0.0000%	0
81		Emission Allowance -REC Exp.	-	0	0	E1	56.3341%	0
82		<b>TOTAL STEAM OPERATION</b>	<b>228,700,615</b>	<b>(1,136,941)</b>	<b>227,563,674</b>			<b>118,954,512</b>
83								
84		<b>STEAM POWER OPERATION</b>						
85	510.000	Steam Maintenance Suprv & Engineering	4,120,233	0	4,120,233	D1	52.0806%	2,145,843
86	510.000	Steam Mtce Suprv & Eng-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
87	510.000	Steam Mtce Suprv & Eng-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
88	511.000	Maintenance of Structures	5,624,964	0	5,624,964	D1	52.0806%	2,929,517
89	511.000	Maintenance of Structures-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
90	511.000	Maintenance of Structures-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
91	512.000	Maintenance of Boiler Plant		0	0			
92		Non-Labor	15,769,102	0	15,769,102	D1	52.0806%	8,212,648
93		Labor	5,273,942	0	5,273,942	D1	52.0806%	2,746,702
94		Steam Prod Mtce-lat 1&2-100% MO	-	0	0	100% MO	100.0000%	0
95		Steam Prod Mtce-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
96	513.000	Maintenance of Electric Plant	3,367,061	0	3,367,061	D1	52.0806%	1,753,587
97	513.000	Maintenance of Elec Plant-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
98	513.000	Maintenance of Elec Plant-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
99	514.000	Maintenance of Miscellaneous Steam Plant	362,593	0	362,593	D1	52.0806%	188,841
100	514.000	Mtce of Misc Steam Plant-lat 2-100% MO	-	0	0	100% MO	100.0000%	0
101	514.000	Mtce of Misc Steam Plant-lat 2-100% KS	-	0	0	100% KS	0.0000%	0
102		<b>TOTAL STEAM MAINTENANCE</b>	<b>34,517,895</b>	<b>0</b>	<b>34,517,895</b>			<b>17,977,137</b>
103								
104		<b>TOTAL STEAM POWER GENERATION EXPENSE</b>	<b>263,218,510</b>	<b>(1,136,941)</b>	<b>262,081,569</b>			<b>136,931,650</b>
105								
106		<b>NUCLEAR POWER GENERATION</b>						
107								
108		<b>NUCLEAR OPERATION</b>						
109	517.000	Prod Nuclear Operation- Superv & Engineer	6,572,799	(369,909)	6,202,890	D1	52.0806%	3,230,504
110	518.000	Nuclear Fuel Expense						
111		Nuclear Fuel - Net Amortization	25,810,620	0	25,810,620	E1	56.3341%	14,540,180
112		Prod Nuclear-Disposal Costs	-	0	0	E1	56.3341%	0
113		Cost of Oil	206,985	0	206,985	E1	56.3341%	116,603
114		Labor	0	0	0	E1	56.3341%	0
115	519.000	Coolants and Water	3,345,172	0	3,345,172	D1	52.0806%	1,742,187
116	520.000	Steam Expense	13,666,772	0	13,666,772	D1	52.0806%	7,117,741
117		Steam Expense-MidCycle Outage-100% MO	-	0	0	100% MO	100.0000%	0
118	523.000	Electric Expense	1,125,173	0	1,125,173	D1	52.0806%	585,997
119	524.000	Miscellaneous Nuclear Power Exp						
120		Misc. Nuclear Power Expenses-100% KS	-	0	0	100% KS	0.0000%	0
121		Decommissioning-Missouri	1,281,264	0	1,281,264	100% MO	100.0000%	1,281,264
122		Decommissioning-Kansas	2,036,230	0	2,036,230	100% KS	0.0000%	0
123		Decommissioning-FERC	38,753	0	38,753	NonJur/Wh	0.0000%	0
124		Refueling Outage Amortization	(1,880,456)	0	(1,880,456)	D1	52.0806%	(979,353)
125		Refueling Outage Amortization - MO only	28,020	0	28,020	100% MO	100.0000%	28,020
126		Misc. Nucl Power Exp-Other-Alloc	22,959,994	(277,438)	22,682,556	D1	52.0806%	11,813,218
127		<b>TOTAL NUCLEAR OPERATION</b>	<b>75,191,326</b>	<b>(647,347)</b>	<b>74,543,979</b>			<b>39,476,361</b>
128								
129		<b>NUCLEAR MAINTENANCE</b>						
130	528.000	Prod Nuclear Maint- Suprv & Engineer	3,922,666	(277,430)	3,645,236	D1	52.0806%	1,898,462
131		Refueling Outage - 100% MO	-	0	0	100% MO	100.0000%	0
132	529.000	Prod Nuclear Maint- Maint of Structures	1,986,134	0	1,986,134	D1	52.0806%	1,034,391
133		Refueling Outage - 100% MO	-	0	0	100% MO	100.0000%	0
134	530.000	Prod Nuclear Maint- Maint Reactor Plant						
135		Refueling Outage Amortization	(3,284,441)	0	(3,284,441)	D1	52.0806%	(1,710,558)
136		Refueling Outage Amortization - MO only	380,754	0	380,754	100% MO	100.0000%	380,754
137		Maint Reactor Plant - Other	13,436,524	0	13,436,524	D1	52.0806%	6,997,826
138	531.000	Prod Nuclear Mtce - Electric Plant	3,808,681	0	3,808,681	D1	52.0806%	1,983,585

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Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
139		Refueling Outage - 100% MO	-	0	0	100% MO	100.0000%	0
140	532.000	Prod Nuclear Maint- Maint of Misc Plant	1,953,610	0	1,953,610	D1	52.0806%	1,017,452
141		Refueling Outage - 100% MO	-	0	0	100% MO	100.0000%	0
142		<b>TOTAL NUCLEAR MAINTENANCE</b>	<b>22,203,928</b>	<b>(277,430)</b>	<b>21,926,498</b>			<b>11,601,913</b>
143								
144		<b>TOTAL NUCLEAR POWER GENERATION</b>	<b>97,395,254</b>	<b>(924,778)</b>	<b>96,470,476</b>			<b>51,078,274</b>
145								
146		<b>OTHER POWER GENERATION</b>						
147								
148		<b>OTHER POWER OPERATION</b>						
149	546.000	Prod Turbine Oper-Supr & Engineering	106,077	0	106,077	D1	52.0806%	55,246
150	547.000	Other PowerOperation- Fuel Expense						
151		Labor	126,041	0	126,041	E1	56.3341%	71,004
152		Fuel Handling (non-labor)	5,828	0	5,828	E1	56.3341%	3,283
153		Other Fuel Expense - Oil	6,147,793	0	6,147,793	E1	56.3341%	3,463,304
154		Other Fuel Expense - Gas	45,029,471	0	45,029,471	E1	56.3341%	25,366,947
155		Other Fuel Expense - Hedging - MO	-	0	0	100% MO	100.0000%	0
156		Additives	130,003	0	130,003	E1	56.3341%	73,236
157	548.000	Other Power Generation Expense	331,300	0	331,300	D1	52.0806%	172,543
158	549.000	Misc Other Power Generation Expense	1,048,091	0	1,048,091	D1	52.0806%	545,852
159	550.000	Other Generation Rents	441,560	0	441,560	D1	52.0806%	229,967
160		<b>TOTAL OPERATION - OP</b>	<b>53,366,164</b>	<b>0</b>	<b>53,366,164</b>			<b>29,981,382</b>
161								
162		<b>OTHER POWER MAINTANENCE</b>						
163	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	78,308	0	78,308	D1	52.0806%	40,783
164	552.000	Other General Maintenance of Structures	152,232	0	152,232	D1	52.0806%	79,283
165	553.000	Other General Maint of General Plant	3,706,736	0	3,706,736	D1	52.0806%	1,930,491
166	554.000	Other Gen Maint Misc. Other General Plant	35,466	0	35,466	D1	52.0806%	18,471
167		<b>TOTAL MAINTANENCE - OP</b>	<b>3,972,742</b>	<b>0</b>	<b>3,972,742</b>			<b>2,069,029</b>
168								
169		<b>TOTAL OTHER POWER GENERATION</b>	<b>57,338,906</b>	<b>0</b>	<b>57,338,906</b>			<b>32,050,412</b>
170								
171		<b>OTHER POWER SUPPLY EXPENSES</b>						
172	555.000	Purchased Power						
173		Purchased Power-Energy	280,270,174	0	280,270,174	E1	56.3341%	157,887,680
174		Purchased Power-Capacity (Demand)	-	0	0	D1	52.0806%	0
175		Purch Pwr Energy Solar Conctrct (100% MO)	-	0	0	100% MO	100.0000%	0
176		Solar Renew Energy Credits (100% MO)	(3,533,854)	0	(3,533,854)	100% MO	100.0000%	(3,533,854)
177	555.070	Purchased Power-Admin Fees	5,630,022	0	5,630,022	E1	56.3341%	3,171,622
178	556.000	System Control and Load Dispatch	927,279	0	927,279	D1	52.0806%	482,933
179	557.000	Other Expenses	3,128,672	(920)	3,127,752	D1	52.0806%	1,628,953
180	557.100	373ECATRUE 11200	-	0	0	100% KS	0.0000%	0
181	557.100	373KCPFAC 10200	1,157,864	0	1,157,864	100% MO	100.0000%	1,157,864
182		<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>287,580,157</b>	<b>(920)</b>	<b>287,579,237</b>			<b>160,795,198</b>
183								
184		<b>TOTAL POWER PRODUCTION EXPENSES</b>	<b>705,532,827</b>	<b>(2,062,639)</b>	<b>703,470,188</b>			<b>380,855,533</b>
185								
186		<b>TRANSMISSION EXPENSES</b>						
187								
188		<b>OPERATION - TRANSMISSION EXP.</b>						
189	560.000	Transmission Operation Suprv and Engrg	998,921	0	998,921	D1	52.0806%	520,244
190	561.000	Transmission Operation- Load Dispatch	4,808,867	0	4,808,867	E1	56.3341%	2,709,032
191	562.000	Transmission Operation- Station Expenses	469,853	0	469,853	D1	52.0806%	244,702
192	563.000	Transmission Operation-Overhead Line Expense	72,573	0	72,573	D1	52.0806%	37,796
193	564.000	Trans Oper-Underground Line Expense	184,071	0	184,071	D1	52.0806%	95,865
194	565.000	Transmission of Electricity by Others	51,524,050	0	51,524,050	E1	56.3341%	29,025,610
195	565.100	Trans Op Trans Rider all KS 11200	(358,559)	0	(358,559)	100% KS	0.0000%	0
196	566.000	Misc. Transmission Expense	1,557,186	0	1,557,186	D1	52.0806%	810,992
197	567.000	Transmission Operation Rents	2,379,371	0	2,379,371	D1	52.0806%	1,239,191
198	575.000	Regional Transmission Operation	1	0	1	E1	56.3341%	1
199		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>61,636,334</b>	<b>0</b>	<b>61,636,334</b>			<b>34,683,435</b>
200								
201		<b>MAINTENANCE - TRANSMISSION EXP.</b>						
202	568.000	Transmission Maint-Suprv and Engrg	128,779	0	128,779	D1	52.0806%	67,069
203	569.000	Transmission Maintenance of Structures	304,945	0	304,945	D1	52.0806%	158,817
204	570.000	Transmission Maintenance of Station Equipment	356,028	0	356,028	D1	52.0806%	185,422
205	571.000	Transmission Maintenance of Overhead Lines	2,713,975	0	2,713,975	D1	52.0806%	1,413,455
206	572.000	Trans Maintenance of Underground Lines	27,000	0	27,000	D1	52.0806%	14,062
207	573.000	Trans Maintenance of Misc. Trans Plant	6,129	0	6,129	D1	52.0806%	3,192
208		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>3,536,856</b>	<b>0</b>	<b>3,536,856</b>			<b>1,842,017</b>

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Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
209								
210		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>65,173,190</b>	<b>0</b>	<b>65,173,190</b>			<b>36,525,452</b>
211								
212		<b>DISTRIBUTION EXPENSES</b>						
213								
214		<b>OPERATION - DIST. EXPENSES</b>						
215	580.000	Distribution Operation - Supr & Engineering	2,306,412	0	2,306,412	Dist Plt	56.4849%	1,302,775
216	581.000	Distribution Operation - Load Dispatching	842,734	0	842,734	Dist Plt	56.4849%	476,017
217	582.000	Distribution Operation - Station Expense	94,794	0	94,794	362	69.5487%	65,928
218	583.000	Dist Operation Overhead Line Expense	1,525,791	0	1,525,791	365	57.6633%	879,821
219	584.000	Dist Operation Underground Line Expense	2,676,076	0	2,676,076	367	51.5647%	1,379,912
220	585.000	Distrib Oper Street Light & Signal Expense	12,224	0	12,224	373	50.8056%	6,210
221	586.000	Distribution Operation Meter Expense	(22,470)	0	(22,470)	370	57.0034%	(12,809)
222	587.000	Distrib Operation Customer Install Expense	3,489	0	3,489	371	70.6438%	2,465
223	588.000	Dist Operation Misc Distribution Expense	8,975,354	(683)	8,974,671	Dist Plt	56.4849%	5,069,334
224	589.000	Distribution Operations Rents	55,210	0	55,210	Dist Plt	56.4849%	31,185
225		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>16,469,614</b>	<b>(683)</b>	<b>16,468,931</b>			<b>9,200,839</b>
226								
227		<b>MAINTENANCE - DISTRIB. EXPENSES</b>						
228	590.000	Distribution Maint-Suprv & Engineering	141,830	0	141,830	Dist Plt	56.4849%	80,113
229	591.000	Distribution Maintenance-Structures	1,285	0	1,285	361	56.9250%	731
230	592.000	Distribution Maintenance-Station Equipment	690,790	0	690,790	362	69.5487%	480,436
231	593.000	Distribution Maintenance-Overhead lines	23,773,518	0	23,773,518	365	57.6633%	13,708,588
232	594.000	Distrib Maint-Maintenance Underground Lines	1,252,298	0	1,252,298	367	51.5647%	645,744
233	595.000	Distrib Maint-Maintenance Line Transformer	95,369	0	95,369	368	56.6635%	54,039
234	596.000	Distrib Maint- Maintenance St Lights/Signal	397,609	0	397,609	373	50.8056%	202,008
235	597.000	Distrib Maint-Maintenance of Meters	496,916	0	496,916	370	57.0034%	283,259
236	598.000	Distrib Maint-Maint Misc Distribution Plant	2,291,557	0	2,291,557	Dist Plt	56.4849%	1,294,384
237		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>29,141,172</b>	<b>0</b>	<b>29,141,172</b>			<b>16,749,302</b>
238								
239		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>45,610,786</b>	<b>(683)</b>	<b>45,610,103</b>			<b>25,950,140</b>
240								
241		<b>CUSTOMER ACCOUNTS EXPENSE</b>						
242	901.000	Cust Acct-Suprv Meter Read Collection Misc	1,817,175	0	1,817,175	C1	52.7783%	959,074
243	902.000	Cust Accts Meter Reading Expense	4,397,715	0	4,397,715	C1	52.7783%	2,321,039
244	903.000	Customer Accts Records and Collection	12,789,609	0	12,789,609	C1	52.7783%	6,750,138
245	903.000	Cust Accts-Interest on Deposits - MO	-	93,719	93,719	100% MO	100.0000%	93,719
246	903.000	Cust Accts-Interest on Deposits - KS	-	1,345	1,345	100% KS	0.0000%	0
247	904.000	Uncollectible Accounts-MO 100%	15,000	7,909,260	7,924,260	100% MO	100.0000%	7,924,260
248	904.000	Uncollectible Accts-KS 100%	15,000	2,622,605	2,637,605	100% KS	0.0000%	0
249	905.000	Miscellaneous Customer Accts Expense	172,800	1,258,877	1,431,677	C1	52.7783%	755,615
250		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>19,207,299</b>	<b>11,885,807</b>	<b>31,093,106</b>			<b>18,803,846</b>
251								
252		<b>CUSTOMER SERVICE &amp; INFO EXP</b>						
253	907.000	Customer Service Suprv	139,948	0	139,948	C1	52.7783%	73,862
254	908.000	Customer Assistance Expense						
255		Customer Assistance Exp-100% MO	5,295,521	0	5,295,521	100% MO	100.0000%	5,295,521
256		Customer Assistance Exp-100% KS	300,172	0	300,172	100% KS	0.0000%	0
257		Customer Assistance Expense-Allocated	764,877	(1,380)	763,497	C1	52.7783%	402,961
258	908.100	Cust Assist Exp - Exp Rider 343 MEIAA4	2,298,078	0	2,298,078	100% MO	100.0000%	2,298,078
259	908.500	Customer Assistance Exp-MEEIA 100% MO	13,573,959	0	13,573,959	100% MO	100.0000%	13,573,959
260	908.500	Customer Assistance Exp-KEEIA 100% KS	-	0	0	100% KS	0.0000%	0
261	909.000	Information and Instruction Advertising						
262		Information and Instruction Advertising	2,123,570	0	2,123,570	C1	52.7783%	1,120,784
263		Inform & Instruct'l Advertis- 100% MO	50,962	0	50,962	100% MO	100.0000%	50,962
264	910.000	Misc Customer Accounts and Info Exp						
265		Misc Cust Accts & Info Exp-Allocated	2,207,670	0	2,207,670	C1	52.7783%	1,165,171
266		Misc Cust Accts & Info Exp-100% MO	8,312,973	0	8,312,973	100% MO	100.0000%	8,312,973
267		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>35,067,730</b>	<b>(1,380)</b>	<b>35,066,350</b>			<b>32,294,271</b>
268								
269		<b>SALES EXPENSES</b>						
270	911.000	Sales Supervision	54,932	0	54,932	C1	52.7783%	28,992
271	912.000	Sales Demonstration and Selling	409,972	0	409,972	C1	52.7783%	216,376
272	913.000	Sales Advertising Expense	-	0	0	C1	52.7783%	0
273	916.000	Miscellaneous Sales Expense	40,064	0	40,064	C1	52.7783%	21,145
274		<b>TOTAL SALES EXPENSES</b>	<b>504,968</b>	<b>0</b>	<b>504,968</b>			<b>266,514</b>
275								
276		<b>ADMIN. &amp; GENERAL EXPENSES</b>						
277								
278		<b>OPERATION - ADMIN. &amp; GENERAL EXP</b>						

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Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
279	920.000	Admin & Gen-Administrative Salaries						
280		Admin & Gen-Admin Salaries - Allocated	44,221,682	(4,724,757)	39,496,925	Sal&Wg	53.0956%	20,971,129
281		Admin & Gen-Admin. Salaries- 100% MO	-	0	0	100% MO	100.0000%	0
282		Admin & Gen- Admin. Salaries- 100% KS	-	0	0	100% KS	0.0000%	0
283	921.000	Admin & General Off Supply						
284		Admin & General Off Supply- Allocated	322,632	(6,646)	315,986	E1	56.3341%	178,008
285		Admin & General Off Supply- 100% MO	-	0	0	100% MO	100.0000%	0
286		Admin & General Off Supply- 100% KS	-	0	0	100% KS	0.0000%	0
287	922.000	Admin Expense Transfer Credit	(56,423,483)	0	(56,423,483)	E1	56.3341%	(31,785,661)
288	923.000	Outside Services Employed						
289		Outside Services Employed-Allocated	17,276,672	0	17,276,672	E1	56.3341%	9,732,658
290		Outside Services-100 % MO	-	0	0	100% MO	100.0000%	0
291		Outside Services- 100% KS	(436,473)	0	(436,473)	100% KS	0.0000%	0
292	924.000	Property Insurance	1,870,029	0	1,870,029	PTD	53.6772%	1,003,779
293	925.000	Injuries and Damages	5,594,151	0	5,594,151	Sal&Wg	53.0956%	2,970,248
294	926.000	Employee Pensions and Benefits						
295		Employee Pensions	48,708,276	0	48,708,276	Sal&Wg	53.0956%	25,861,951
296		Employee OPEB	3,256,710	0	3,256,710	Sal&Wg	53.0956%	1,729,170
297		Empl Ben-OPEB-MO	(1,757,112)	0	(1,757,112)	100% MO	100.0000%	(1,757,112)
298		Empl Ben-OPEB-KS	(630,141)	0	(630,141)	100% KS	0.0000%	0
299		Other Miscellaneous Employee Benefits	25,667,024	0	25,667,024	Sal&Wg	53.0956%	13,628,060
300	928.000	Regulatory Comm Exp						
301		Regulatory Comm Exp-FERC Assmt	1,115,491	0	1,115,491	D1	52.0806%	580,955
302		Reg Comm Exp- MPSC Assmnt - 100% MO	1,763,291	0	1,763,291	100% MO	100.0000%	1,763,291
303		Reg Comm Exp- KCC Assmnt - 100% KS	1,619,377	0	1,619,377	100% KS	0.0000%	0
304		Reg Comm Exp- MO Proceeding 100% MO	215,205	0	215,205	100% MO	100.0000%	215,205
305		Reg Comm Exp- KS Proceeding 100% KS	140,849	0	140,849	100% KS	0.0000%	0
306		Reg Comm Exp- FERC Proceed - Allocated	-	0	0	D1	52.0806%	0
307		Regulatory Comm Expense- FERC Proceedings	-	0	0	NonJur/Wh	0.0000%	0
308		Load Research Expenses- 100% to MO	-	0	0	100% MO	100.0000%	0
309		Miscellaneous Regulatory Filings/Expense	1,385,851	0	1,385,851	D1	52.0806%	721,760
310	929.000	Duplicate Charges-Credit	(1,782,415)	0	(1,782,415)	PTD	53.6772%	(956,750)
311	930.100	General Advertising Expense						
312		General Advertising Expense - Allocated	-	0	0	C1	52.7783%	0
313		General Advertising Expense - 100% MO	-	0	0	100% MO	100.0000%	0
314	930.200	Miscellaneous General Expense	4,600,360	(774,447)	3,825,913	E1	56.3341%	2,155,293
315	931.000	Admin & General Expense-Rents-Allocated	3,424,215	0	3,424,215	E1	56.3341%	1,929,001
316		Asset Finance Lease - Multifunctional Printing Devices	388,790	0	388,790	Sal&Wg	53.0956%	206,430
317		Admin & General Expense-Rents-100% MO	-	0	0	100% MO	100.0000%	0
318		Admin & General Expense-Rents-100% KS	-	0	0	100% KS	0.0000%	0
319	933.000	Transportation Expense	-	130,556	130,556	Dist Plt	56.4849%	73,744
320		<b>TOTAL OPERATION- ADMIN. &amp; GENERAL EXP</b>	<b>100,540,981</b>	<b>(5,375,295)</b>	<b>95,165,686</b>			<b>49,221,159</b>
321								
322		<b>MAINT, ADMIN. &amp; GENERAL EXP</b>						
323	935.000	Maintenance Of General Plant	4,454,359	0	4,454,359	PTD	53.6772%	2,390,975
324		<b>TOTAL MAINT, ADMIN. &amp; GENERAL EXP</b>	<b>4,454,359</b>	<b>0</b>	<b>4,454,359</b>			<b>2,390,975</b>
325								
326		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>104,995,340</b>	<b>(5,375,295)</b>	<b>99,620,045</b>			<b>51,612,135</b>
327								
328		<b>TOTAL ELEC OPER &amp; MAINT EXP</b>	<b>✓ 976,092,140</b>	<b>4,445,809</b>	<b>980,537,950</b>			<b>546,307,890</b>
329								
330		<b>DEPRECIATION EXPENSE</b>						
331	403.000	Depreciation Expense	269,728,140	(19,194,481)	250,533,659	Blended Sch 5	53.6105%	134,312,341
332	403.021	Depreciation Exp - KCC AFUDC - KS	(1,276)	1,276	0	100% KS	0.0000%	0
333	403.326	Contra PISA Depreciation Expense - MO	-	0	0	100% MO	100.0000%	0
334	403.330	Other Depreciation - ARO	4,778,418	(70,173)	4,708,245	NonJur/Wh	0.0000%	0
335	403.557	Deferred Depreciation Expense -KS	4,797,219	0	4,797,219	100% KS	0.0000%	0
336	403.557	Deferred Depreciation Expense -MO	3,130,290	0	3,130,290	100% MO	100.0000%	3,130,290
337	403.557	Deferred Depreciation Expense -FERC	17,434	0	17,434	NonJur/Wh	0.0000%	0
338		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>282,450,225</b>	<b>(19,263,378)</b>	<b>263,186,847</b>			<b>137,442,631</b>
339								
340		<b>AMORTIZATION EXPENSE</b>						
341								
342	404.000	Amortization of Limited Term Plant-Allocated	2,919,452	(9)	2,919,443	Blended Sch 5	53.6116%	1,565,160
343	404.326	Contra PISA Limit TRM Amort Exp - MO	-	0	0	100% MO	100.0000%	0
344	405.001	Amort-lat & LC Reg Asset & Oth Non-Plant-MO	337,373	0	337,373	100% MO	100.0000%	337,373
345	405.001	Amort-lat & LC Reg Asset & Oth Non-Plant-KS	(223,073)	0	(223,073)	100% KS	0.0000%	0
346	405.010	Amortization of Other Plant-Allocated	67,609,072	267,471	67,876,543	Blended Sch 5	52.9480%	35,939,260
347	405.010	Amortiz of Unrecovered Reserve-KS	-	0	0	100% KS	0.0000%	0
348	405.010	Amortiz of Unrecov Dist Meters-KS	1,115,338	(1,115,338)	0	100% KS	0.0000%	0

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12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Per Books 12ME Dec21	Surveillance Adj	Adjusted Balance	Juris Factor #	Juris Allocator	Electric Juris Adjusted Balance
349	405.326	Contra PISA Amortization Exp - MO	-	0	0	100% MO	100.0000%	0
350	407.300	Regulatory Debits	-	0	0	NonJur/Wh	0.0000%	0
351	407.300	Regulatory Debits - MO	1,060,713	0	1,060,713	100% MO	100.0000%	1,060,713
352	407.300	Regulatory Debits - KS	807,427	0	807,427	100% KS	0.0000%	0
353	407.301	Pension & OPEB Exp Tracker - NSC RD	12,541,495	0	12,541,495	Sal&Wg	53.0956%	6,658,982
354	407.310	Regulatory Debit - Pension & OPEB	753,125	0	753,125	Sal&Wg	53.0956%	399,876
355	407.400	Regulatory Credits	(21,243,588)	0	(21,243,588)	NonJur/Wh	0.0000%	0
356	407.401	Regulatory Credits- Cold Weather /COVID AAO - KS	(70,132,685)	0	(70,132,685)	100% KS	0.0000%	0
357	407.401	Regulatory Credits - COVID AAO - MO	(280,065)	0	(280,065)	100% MO	100.0000%	(280,065)
358	407.402	Pension & OPEB Exp Tracker - NSC RD	(12,070,738)	0	(12,070,738)	Sal&Wg	53.0956%	(6,409,031)
359	407.410	Regulatory Debit - Pension & OPEB	241,830	0	241,830	Sal&Wg	53.0956%	128,401
360	407.426	Contra PISA Depr and Amort Exp - MO	(25,186,528)	0	(25,186,528)	100% MO	100.0000%	(25,186,528)
361	411.100	Accretion Exp-Asset Retirement Obligation	16,465,169	0	16,465,169	NonJur/Wh	0.0000%	0
362		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>(25,285,683)</b>	<b>(847,877)</b>	<b>(26,133,560)</b>			<b>14,214,141</b>
363								
364		<b>OTHER OPERATING EXPENSES</b>						
365		Taxes Other Than Income Taxes-Allocated						
366	408.100	KS Property Tax RIDER (407320 & 407420)	(2,806,149)	0	(2,806,149)	100% KS	0.0000%	0
367	408.103	Other Miscellaneous Taxes	160	0	160	PTD	53.6772%	86
368	408.110	KCMO City Earnings Tax-100% MO	1,074,237	0	1,074,237	100% MO	100.0000%	1,074,237
369	408.120	Property Tax	116,419,407	0	116,419,407	PTD	53.6772%	62,490,678
370	408.140	Payroll Tax, incl Unemployment	11,409,048	0	11,409,048	Sal&Wg	53.0956%	6,057,702
371		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>126,096,703</b>	<b>0</b>	<b>126,096,703</b>			<b>69,622,703</b>
372								
373		<b>TOTAL OPERATING EXPENSE</b>	<b>1,359,353,385</b>	<b>(15,665,445)</b>	<b>1,343,687,940</b>			<b>767,587,366</b>
374								
375		<b>NET INCOME BEFORE TAXES</b>	<b>551,211,873</b>	<b>15,665,445</b>	<b>566,877,318</b>			<b>292,771,064</b>
376								
377		<b>INCOME TAXES</b>						
378	409.100	Current Income Taxes	46,017,210	56,819,319	102,836,529	Sch11		52,071,071
379		<b>TOTAL CURRENT INCOME TAXES</b>	<b>46,017,210</b>	<b>56,819,319</b>	<b>102,836,529</b>			<b>52,071,071</b>
380								
381	410 & 411	<b>DEFERRED INCOME TAXES</b>						
382		Deferred Income Taxes - Def. Inc. Tax.	27,323,704	(19,737,353)	7,586,351	Sch 11		5,067,833
383		Amortization of Deferred ITC	(1,179,905)	106,590	(1,073,315)	Sch 11		(576,125)
384		Amort of Excess Deferred Income Taxes		(24,454,162)	(24,454,162)	Sch 11		(13,126,309)
385		Amortization of Cost of Removal-ER-2007-0291	-	354,438	354,438	Sch 11		354,438
386		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>26,143,799</b>	<b>(43,730,487)</b>	<b>(17,586,688)</b>			<b>(8,280,164)</b>
387								
388		<b>TOTAL INCOME TAXES</b>	<b>72,161,009</b>	<b>13,088,832</b>	<b>85,249,841</b>			<b>43,790,907</b>
389								
390		<b>NET OPERATING INCOME</b>	<b>479,050,864</b>	<b>2,576,613</b>	<b>481,627,477</b>			<b>248,980,157</b>
		<b>Summary of Fuel &amp; Purchased Power Expense</b>						
		Acct 501 - Steam Prod	192,769,328	(1,136,811)	191,632,517			107,910,020
		Acct 509 - Allowances	(3,907,601)	0	(3,907,601)			(2,259,463)
		Acct 518 - Nuclear Fuel	26,017,605	0	26,017,605			14,656,784
		Acct 547 - CT's and Other Prod	51,439,136	0	51,439,136			28,977,774
		Total Fuel	266,318,468	(1,136,811)	265,181,656			149,285,114
		Acct 555 - Purchased Power	276,736,320	0	276,736,320			154,353,826
		<b>Total Fuel &amp; Purchased Power</b>	<b>543,054,788</b>	<b>(1,136,811)</b>	<b>541,917,976</b>			<b>303,638,940</b>
		<b>Tie to FERC Trial Balance</b>						
		Rev - Acct 440001 thru 456102	1,910,565,258					
		Expenses						
		Acct 500000 thru 411800	1,271,739,057					
		Acct 901000 thru 935220	159,775,337					
			1,431,514,394					
		Net Utility Income per FERC Trial Balance	479,050,864					
		Sch 9 Net Operating Income Above	479,050,864					
		Difference						



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Detail of Revenue Adjustments

Account	Out-of-period- items - Revenue <b>R-11</b>	Total by Account
<b>ELECTRIC - RETAIL SALES</b>		
		0
Missouri (excluding GRT)		0
Amort of Off Syst Sales Margin Rate Refund		0
TOTAL MISSOURI	0	0
KANSAS		0
<b>TOTAL RETAIL SALES</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>		
450		0
Forfeited Discounts - MO		0
Forfeited Discounts - KS		0
451		0
Miscellaneous Services - MO		0
Miscellaneous Services - KS		0
Miscellaneous Services - Allocated - Dist		0
454		0
Rent from Electric Property - MO		0
Rent from Electric Property - KS		0
Rent from Electric Property - Allocated - Prod		0
Rent from Electric Property - Allocated - Trans		0
Rent from Electric Property - Allocated - Dist		0
456		0
Transmission for Others		0
Other Elec Revenues - MO		0
Other Elec Revenues - KS		0
Other Elec Revenues - Allocated - Trans		0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>0</b>
<b>BULK POWER SALES (BPS)</b>		
447	0	0
Firm Bulk Sales (Capacity & Fixed)		0
Firm Bulk Sales (Energy)	0	0
Other Miscellaneous & Adjustments		0
Off System Energy & Ancillary		0
Misc. Charges & Revenues		0
<b>TOTAL BULK POWER SALES</b>	<b>0</b>	<b>0</b>
<b>SALES FOR RESALE (FERC JURIS CUST)</b>		
447		0
FERC JURIS WHOLESALE FIRM POWER		0
TRANSMISSION FOR FERC WHSLE FIRM POWER		0
<b>TOTAL SALES FOR RESALE</b>	<b>0</b>	<b>0</b>
449		0
<b>OTHER SALE REVENUE</b>		0
449.1		0
Provision for Rate Refunds - MO		0
Provision for Rate Refunds - KS		0
<b>TOTAL ELEC OPER REV-Adjustments</b>	<b>0</b>	<b>0</b>



Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
514.000 Maintenance of Miscellaneous Steam Plant								0
514.000 Mtce of Misc Steam Plant-lat 2-100% MO								0
514.000 Mtce of Misc Steam Plant-lat 2-100% KS								0
TOTAL STEAM MAINTENANCE	0	0	0	0	0	0	0	0
TOTAL STEAM POWER GENERATION EXPENSE	0	0	0	(130)	0	(1,136,811)	0	(1,136,941)
NUCLEAR POWER GENERATION								
NUCLEAR OPERATION								
517.000 Prod Nuclear Operation- Superv & Engineer				(369,909)				(369,909)
518.000 Nuclear Fuel Expense								
Nuclear Fuel - Net Amortization								0
Prod Nuclear-Disposal Costs								0
Cost of Oil								0
Labor								0
519.000 Coolants and Water								0
520.000 Steam Expense								0
Steam Expense-MidCycle Outage-100% MO								0
523.000 Electric Expense								0
524.000 Miscellaneous Nuclear Power Exp								
Misc. Nuclear Power Expenses-100% KS								0
Decommissioning-Missouri								0
Decommissioning-Kansas								0
Decommissioning-FERC								0
Refueling Outage Amortization								0
Refueling Outage Amortization - MO only								0
Misc. Nucl Power Exp-Other-Alloc				(277,438)				(277,438)
TOTAL NUCLEAR OPERATION	0	0	0	(647,347)	0	0	0	(647,347)
NUCLEAR MAINTENANCE								
528.000 Prod Nuclear Maint- Suprv & Engineer				(277,430)				(277,430)
Refueling Outage - 100% MO								0
529.000 Prod Nuclear Maint- Maint of Structures								0
Refueling Outage - 100% MO								0
530.000 Prod Nuclear Maint- Maint Reactor Plant								0
Refueling Outage Amortization								0
Refueling Outage Amortization - MO only								0
Maint Reactor Plant - Other								0
531.000 Prod Nuclear Mtce - Electric Plant								0
Refueling Outage - 100% MO								0
532.000 Prod Nuclear Maint- Maint of Misc Plant								0
Refueling Outage - 100% MO								0
TOTAL NUCLEARMAINTENANCE	0	0	0	(277,430)	0	0	0	(277,430)
TOTAL NUCLEAR POWER GENERATION	0	0	0	(924,778)	0	0	0	(924,778)
OTHER POWER GENERATION								
OTHER POWER OPERATION								
546.000 Prod Turbine Oper-Supr & Engineering								0
547.000 Other PowerOperation- Fuel Expense								
Labor								0

Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period- items - Cost of Service	Out-of-period- items-COS- Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
Fuel Hdng (non-labor)								0
Other Fuel Expense - Oil								0
Other Fuel Expense - Gas								0
Other Fuel Expense - Hedging - MO Additives								0
548.000 Other Power Generation Expense								0
549.000 Misc Other Power Generation Expense								0
550.000 Other Generation Rents								0
TOTAL OPERATION - OP	0	0	0	0	0	0	0	0
Other Power MAINTANENCE								
551.000 Other Maint-Supr Eng. Struct Gen & Misc.								0
552.000 Other General Maintenance of Structures				0				0
553.000 Other General Maint of General Plant								0
554.000 Other Gen Maint Misc. Other General Plant								0
TOTAL MAINTANENCE - OP	0	0	0	0	0	0	0	0
TOTAL OTHER POWER GENERATION	0	0	0	0	0	0	0	0
OTHER POWER SUPPLY EXPENSES								
555.000 Purchased Power-Energy								0
Purchased Power-Energy								0
Purchased Power-Capacity (Demand)								0
Purch Pwr Energy Solar Conctrct (100% MO)								0
Solar Renewable Energy Credits (100% MO)								0
555.070 Purchased Power-Admin Fees								0
556.000 System Control and Load Dispatch								0
557.000 Other Expenses				(920)				(920)
557.100 373ECATRUE 11200								0
557.100 373KCPFAC 10200								0
TOTAL OTHER POWER SUPPLY EXPENSES	0	0	0	(920)	0	0	0	(920)
TOTAL POWER PRODUCTION EXPENSES	0	0	0	(925,828)	0	(1,136,811)	0	(2,062,639)
TRANSMISSION EXPENSES								
OPERATION - TRANSMISSION EXP.								
560.000 Transmission Operation Suprv and Engrg								0
561.000 Transmission Operation- Load Dispatch								0
562.000 Transmission Operation- Station Expenses								0
563.000 Transmission Operation-Overhead Line Expense								0
564.000 Trans Oper-Underground Line Expense								0
565.000 Transmission of Electricity by Others								0
565.100 Trans Op Trans Rider all KS 11200								0
566.000 Misc. Transmission Expense								0
567.000 Transmission Operation Rents								0
575.000 Regional Transmission Operation								0
TOTAL OPERATION - TRANSMISSION EXP.	0	0	0	0	0	0	0	0
MAINTENANCE - TRANSMISSION EXP.								
568.000 Transmission Maint-Suprv and Engrg								0
569.000 Transmission Maintenance of Structures								0
570.000 Transmission Maintenance of Station Equipment								0
571.000 Transmission Maintenance of Overhead Lines								0
572.000 Trans Maintenance of Underground Lines								0
573.000 Trans Maintenance of Misc. Trans Plant								0
TOTAL MAINTENANCE - TRANSMISSION EXP.	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	0	0	0	0	0	0	0	0
DISTRIBUTION EXPENSES								
OPERATION - DIST. EXPENSES								
580.000 Distribution Operation - Supr & Engineering								0
581.000 Distribution Operation - Load Dispatching								0
582.000 Distribution Operation - Station Expense								0
583.000 Dist Operation Overhead Line Expense								0

Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
584.000 Dist Operation Underground Line Expense								0
585.000 Distr Oper Street Light & Signal Expense								0
586.000 Distribution Operation Meter Expense								0
587.000 Distrb Operation Customer Install Expense								0
588.000 Dist Operation Misc Distribution Expense				(683)				(683)
589.000 Distribution Operations Rents								0
TOTAL OPERATION - DIST. EXPENSES	0	0	0	(683)	0	0	0	(683)
MAINTENANCE - DISTRIB. EXPENSES								
590.000 Distribution Maint-Suprv & Engineering								0
591.000 Distribution Maintenance-Structures								0
592.000 Distribution Maintenance-Station Equipment				0				0
593.000 Distribution Maintenance-Overhead lines								0
594.000 Distrib Maint-Maintenance Underground Lines								0
595.000 Distrib Maint-Maintenance Line Transformer								0
596.000 Distrib Maint- Maintenance St Lights/Signal								0
597.000 Distrib Maint-Maintenance of Meters								0
598.000 Distrib Maint-Maint Misc Distribution Plant								0
TOTAL MAINTENANCE - DISTRIB. EXPENSES	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	0	(683)	0	0	0	(683)
CUSTOMER ACCOUNTS EXPENSE								
901.000 Cust Acct-Suprv Meter Read Collection Misc								0
902.000 Cust Accts Meter Reading Expense								0
903.000 Customer Accts Records and Collection								0
903.000 Cust Accts-Interest on Deposits - MO			93,719					93,719
903.000 Cust Accts-Interest on Deposits - KS			1,345					1,345
904.000 Uncollectible Accounts-MO 100%	7,909,260							7,909,260
904.000 Uncollectible Accts-KS 100%	2,622,605							2,622,605
905.000 Miscellaneous Customer Accts Expense		1,258,877						1,258,877
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,531,865	1,258,877	95,064	0	0	0	0	11,885,807
CUSTOMER SERVICE & INFO. EXP.								
907.000 Customer Service Suprv								0
908.000 Customer Assistance Expense								0
Customer Assistance Exp-100% MO								0
Customer Assistance Exp-100% KS								0
Customer Assistance Expense-Allocated				(1,380)				(1,380)
908.100 Cust Assist Exp - Exp Rider 343 MEIAA4								0
908.500 Customer Assistance Exp-MEEIA 100% MO								0

Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
908.500 Customer Assistance Exp-KEEIA 100% KS								0
909.000 Information and Instruction Advertising								0
Information and Instruction Advertising								0
Inform & Instructional Advertising-MO				0				0
910.000 Misc Customer Accounts and Info Exp								0
Misc Cust Accts & Info Exp-Allocated				0				0
Misc Cust Accts & Info Exp-100% MO								0
TOTAL CUSTOMER SERVICE & INFO. EXP.	0	0	0	(1,380)	0	0	0	(1,380)
SALES EXPENSES								
911.000 Sales Supervision								0
912.000 Sales Demonstration and Selling								0
913.000 Sales Advertising Expense								0
916.000 Miscellaneous Sales Expense								0
TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0
ADMIN. & GENERAL EXPENSES								
OPERATION- ADMIN. & GENERAL EXP.								
920.000 Admin & Gen-Administrative Salaries								
Admin & Gen-Admin Salaries - Allocated				(4,724,757)				(4,724,757)
Admin & Gen-Admin. Salaries- 100% MO								0
Admin & Gen- Admin. Salaries- 100% KS								0
921.000 Admin & General Off Supply								
Admin & General Off Supply- Allocated				(6,646)				(6,646)
Admin & General Off Supply- 100% MO								0
Admin & General Off Supply- 100% KS								0
922.000 Admin Expense Transfer Credit								0
923.000 Outside Services Employed								
Outside Services Employed-Allocated						0		0
Outside Services-100 % MO								0
Outside Services- 100% KS								0
924.000 Property Insurance								0
925.000 Injuries and Damages								0
926.000 Employee Pensions and Benefits								
Employee Pensions								0
Employee OPEB								0
Empl Ben-OPEB-MO								0
Empl Ben-OPEB-KS								0
Other Miscellaneous Employee Benefits								0
928.000 Regulatory Comm Exp								
Regulatory Comm Exp-FERC Assmt								0
Reg Comm Exp- MPSC Assmnt - 100% MO								0
Reg Comm Exp- KCC Assmnt - 100% KS								0
Reg Comm Exp- MO Proceeding 100% MO				0				0
Reg Comm Exp- KS Proceeding 100% KS				0				0
Reg Comm Exp- FERC Proceed - Allocated								0
Regulatory Comm Expense- FERC Proceedings 100% to								0
Load Research Expenses- 100% to MO								0
Miscellaneous Regulatory Filings/Expense								0

Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period-items - Cost of Service	Out-of-period-items-COS-Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
929.000 Duplicate Charges-Credit								0
930.100 General Advertising Expense								
General Advertising Expense - Allocated								0
General Advertising Expense - 100% MO								0
930.200 Miscellaneous General Expense				(774,447)				(774,447)
931.000 Admin & General Expense-Rents-Allocated								0
Asset Finance Lease - Multifunctional Printing Devices								0
Admin & General Expense-Rents-100% MO				0				0
Admin & General Expense-Rents-100% KS				0				0
933.000 Transportation Expense						130,556		130,556
TOTAL OPERATION- ADMIN. & GENERAL EXP.	0	0	0	(5,505,851)	0	130,556	0	(5,375,295)
MAINT., ADMIN. & GENERAL EXP.								
935.000 Maintenance Of General Plant								0
TOTAL MAINT., ADMIN. & GENERAL EXP.	0	0	0	0	0	0	0	0
TOTAL ADMIN. & GENERAL EXPENSES	0	0	0	(5,505,851)	0	130,556	0	(5,375,295)
TOTAL ELEC OPER & MAINT EXP	10,531,865	1,258,877	95,064	(6,433,741)	0	(1,006,256)	0	4,445,809
DEPRECIATION EXPENSE								
403.000 Depreciation Expense						(19,194,481)		(19,194,481)
403.021 Depreciation Exp - KCC AFUDC - KS						1,276		1,276
403.326 Contra PISA Depreciation Expense - MO								0
403.330 Other Depreciation - ARO						(70,173)		(70,173)
403.557 Deferred Depreciation Expense -KS								0
403.557 Deferred Depreciation Expense -MO								0
403.557 Deferred Depreciation Expense -FERC								0
TOTAL DEPRECIATION EXPENSE	0	0	0	0	0	(19,263,378)	0	(19,263,378)
AMORTIZATION EXPENSE								
404.000 Amortization of Limited Term Plant-Allocated						(9)		(9)
404.326 Contra PISA Limit TRM Amort Exp - MO								0
405.010 Amort-lat & LC Reg Asset & Oth Non-Plant-MO								0
405.001 Amort-lat & LC Reg Asset & Oth Non-Plant-KS								0
405.001 Amortization of Other Plant-Allocated						267,471		267,471
405.001 Amortiz of Unrecovered Reserve-KS								0
405.010 Amortiz of Unrecov Dist Meters-KS						(1,115,338)		(1,115,338)
405.326 Contra PISA Amortization Exp - MO								0
407.300 Regulatory Debits								0
407.300 Regulatory Debits - MO								0
407.300 Regulatory Debits - KS								0
407.301 Pension & OPEB Exp Tracker - NSC RD								0
407.310 Regulatory Debit - Pension & OPEB								0
407.400 Regulatory Credits								0
407.401 Regulatory Credits- Cold Weather /COVID AAO - KS								0
407.401 Regulatory Credits - COVID AAO - MO								0
407.402 Pension & OPEB Exp Tracker - NSC RD								0
407.410 Regulatory Debit - Pension & OPEB								0
407.426 Contra PISA Depr and Amort Exp - MO								0
411.100 Accretion Exp-Asset Retirement Obligation								0
TOTAL AMORTIZATION EXPENSE	0	0	0	0	0	(847,877)	0	(847,877)

Detail of Cost of Service Adjustments

Account	KCRec Bad Debt Exp	KCRec Bank Fees	Interest on Customer Deposits	Out-of-period- items - Cost of Service	Out-of-period- items-COS- Additional	Adj FIN depr exp to MO basis depr exp	Inc Tx Exp-FIN to MO Basis	Total by Account
	CS-4	CS-9	CS-10	CS-11	CS-11b	CS-12	CS-125	
OTHER OPERATING EXPENSES								
Taxes Other Than Income Taxes-Allocated								
408.100								0
408.103								0
408.110								0
408.120								0
408.140								0
TOTAL OTHER OPERATING EXPENSES	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	10,531,865	1,258,877	95,064	(6,433,741)	0	(21,117,510)	0	(15,665,445)
INCOME TAXES								
409.100							56,819,319	56,819,319
TOTAL CURRENT INCOME TAXES	0	0	0	0	0	0	56,819,319	56,819,319
410 & 411 DEFERRED INCOME TAXES								
							(19,737,353)	(19,737,353)
							106,590	106,590
							(24,454,162)	(24,454,162)
							354,438	354,438
TOTAL DEFERRED INCOME TAXES	0	0	0	0	0	0	(43,730,487)	(43,730,487)
Total Expense Adjustments	10,531,865	1,258,877	95,064	(6,433,741)	0	(21,117,510)	13,088,832	(2,576,613)



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**Income Tax - Schedule 11**

Line No.	Line Description	Total Company Balance	Juris Factor #	Juris Allocator	Tax Rate	(Jurisdictional) Adjusted with 6.745% Return
	A				B	C
1	Net Income Before Taxes (Sch 9)	566,877,318				292,771,064
2	<b>Add to Net Income Before Taxes:</b>					
3	Depreciation Exp	263,186,847				137,442,631
4	Plant Amortization Exp	70,795,985				37,504,420
5	Amortization of Unrecovered Reserve - KS Only	0	100% KS	0.0000%		0
6	Book Nuclear Fuel Amortization	25,810,620				14,540,180
7	Transp & Unit Train Depr-Clearing (a)	2,435,222				1,298,100
8	50% Meals & Entertainment	29,609	Sal&Wg	53.0956%		15,721
9	<b>Total</b>	<u>362,258,284</u>				<u>190,801,053</u>
10	<b>Subtract from Net Income Before Taxes:</b>					
11	Interest Expense	111,934,875				57,445,130
12	IRS Tax Return Depreciation	295,792,750	PTD	53.6772%		158,773,266
13	IRS Tax Return Plant Amortization	65,686,549	PTD	53.6772%		35,258,700
14	IRS Tax Return Nuclear Amortization	20,201,798	E1	56.3341%		11,380,501
15	Employee 401k ESOP Deduction	1,454,525	Sal&Wg	53.0956%		772,289
16	IRC Section 199 Domestic Production Activities	0	D1	52.0806%		0
17	<b>Total</b>	<u>495,070,497</u>				<u>263,629,886</u>
18	<b>Net Taxable Income</b>	<u>434,065,104</u>				<u>219,942,231</u>
19	<b>Provision for Federal Income Tax:</b>					
20	Net Taxable Income	434,065,104				219,942,231
21	Deduct State Income Tax @ 100.0%	15,618,238				7,914,559
22	Deduct City Income Tax	0				0
23	Federal Taxable Income	<u>418,446,866</u>				<u>212,027,672</u>
24	Federal Tax Before Tax Credits	87,873,842			21.00%	44,525,811
25	Less Tax Credits:					
26	Wind Tax Credit	0	E1	56.3341%		0
27	Research and Development Tax Credit	(646,874)	E1	56.3341%		(364,411)
28	Alternate Refueling Property Tax Credit (Charging Stations)	0	E1	56.3341%		0
29	Fuels Tax Credit	(8,677)	E1	56.3341%		(4,888)
30	<b>Total Federal Tax</b>	<u>87,218,291</u>				<u>44,156,512</u>
31	<b>Provision for State Income Tax:</b>					
32	Net Taxable Income	434,065,104				219,942,231
33	Deduct Federal Income Tax @ 50.0%	43,609,146			10.50%	22,078,256
34	Deduct City Income Tax	0				0
35	State Jurisdictional Taxable Income	<u>390,455,959</u>				<u>197,863,975</u>
36	<b>Total State Tax</b>	<u>15,618,238</u>			4.00%	<u>7,914,559</u>
37	<b>Provision for City Income Tax:</b>					
38	Net Taxable Income	434,065,104				219,942,231
39	<b>Total City Tax</b>	<u>0</u>			0.00%	<u>0</u>
40	<b>Effective Tax rate before Tax Cr and Earnings Tax</b>		23.84%	Deferred		23.84%

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**Income Tax - Schedule 11**

Line No.	Line Description	Total Company Balance	Juris Factor #	Juris Allocator	Tax Rate	(Jurisdictional) Adjusted with 6.745% Return
41	<b>Summary of Provision for Current Income Tax:</b>					
42	Federal Income Tax	87,218,291				44,156,512
43	State Income Tax	15,618,238				7,914,559
44	City Income Tax	0				0
45	<b>Total Provision for Current Income Tax</b>	<u>102,836,529</u>				<u>52,071,071</u>
46	<b>Deferred Income Taxes:</b>					
47	Deferred Income Taxes - Excess IRS Tax over Book D&A	7,586,351	See Computation Below			5,067,833
48	Amortization of Deferred ITC	(1,073,315)	PTD	53.6772%		(576,125)
49	Amort of Excess Deferred Income Taxes	(24,454,162)	PTD	53.6772%		(13,126,309)
50	Amortization of Cost of Removal-ER-2007-0291	354,438	100% MO	100.0000%		354,438
51	<b>Total Deferred Income Tax Expense</b>	<u>(17,586,688)</u>				<u>(8,280,164)</u>
52	<b>Total Income Tax</b>	<u>85,249,841</u>				<u>43,790,907</u>
53	(a) Percent of vehicle depr clearing to O&M				31.0484%	
54	Effective Tax Rate excluding City Earnings Taxes - MO juris	23.8400%	Curent & Gross-Up			23.8400%

**Interest Expense Proof:**

Total Rate Base (Sch. 2)	2,963,992,041
X Wtd Cost of Debt	1.938%
Interest Exp	57,445,130
Less: Interest Expense from Line 7	57,445,130
Difference	<u>0</u>

**Computation of Line 47 Above:**

**Deferred Income Taxes - Excess IRS Tax over Book D&A:**

55	IRS Tax Return Depreciation	295,792,750				158,773,266
56	Less: Book Depreciation	263,186,847				137,442,631
57	Excess IRS Tax Depr over Book Depreciation	<u>32,605,903</u>				<u>21,330,635</u>
58	IRS Tax Return Plant Amortization	65,686,549				35,258,700
59	Less: Book Amortization	70,795,985				37,504,420
60	Excess IRS Tax Amort over Book Amortization	<u>(5,109,436)</u>				<u>(2,245,720)</u>
61	IRS Tax Return Nuclear Amortization	20,201,798				11,380,501
62	Less: Book Nuclear Amortization	25,810,620				14,540,180
63	Excess IRS Tax Nuclear Amort over Book Nuclear Amort	<u>(5,608,822)</u>				<u>(3,159,679)</u>
64	Total Timing Differences	21,887,645				15,925,236
64	AFUDC Equity	8,989,099	PTD	53.6772%		4,825,097
65	MO ITC Coal Basis Adjustment	607,822	PTD	53.6772%		326,262
66	MO Miscellaneous Flow Through	337,377	PTD	53.6772%		181,095
67	Total Timing Differences after Flow Through	<u>31,821,943</u>				<u>21,257,689</u>
68	Effective Tax rate	<u>23.84%</u>				<u>23.84%</u>
69	<b>Deferred Income Taxes - Excess IRS Tax over Book D&amp;A</b>	<u>7,586,351</u>				<u>5,067,833</u>

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**Working Capital - Schedule 12**

Line No.	Account No.	Description	Adjusted Balance	Juris Factor #	Juris Allocator	Juris Adjusted Balance
	A	B	E	F	G	H
1	151	<b>FUEL INVENTORY - RB-74</b>				
2		Coal	40,783,653	E1	56.3341%	22,975,104
3		Oil	8,644,565	E1	56.3341%	4,869,838
4		Lime/Limestone	362,355	E1	56.3341%	204,129
5		Ammonia	182,841	E1	56.3341%	103,002
6		Powder Activated Carbon	138,675	E1	56.3341%	78,121
7		FOSSIL FUELS	<u>50,112,089</u>			<u>28,230,194</u>
8						
9	120	<b>NUCLEAR FUEL IN REACTOR - RB-75</b>				
10		Fuel w/o MO Gross AFUDC	282,625,560	E1	56.3341%	159,214,566
11		Less Accum Prov for Amort	(228,654,024)	E1	56.3341%	(128,810,187)
12		TOTAL NUCLEAR FUEL IN REACTOR	<u>53,971,536</u>			<u>30,404,379</u>
13						
14		<b>TOTAL FUEL INVENTORY</b>	<u>104,083,625</u>			<u>58,634,573</u>
15						
16	154 & 163	<b>MATERIALS &amp; SUPPLIES - RB-72</b>				
17		Fossil Generation Related M&S	47,673,182	D1	52.0806%	24,828,494
18		Wolf Creek Related M&S	41,769,841	D1	52.0806%	21,753,996
19		T&D Related M&S - MO	1,563,173	100% MO	100.0000%	1,563,173
20		T&D Related M&S - KS	1,527,854	100% KS	0.0000%	0
21		T&D Related M&S - ALLOCATED	58,987,240	PTD	53.6772%	31,662,699
22		Wind Generation Related M&S	868,652	D1	52.0806%	452,399
23		Miscellaneous Other	0	PTD	53.6772%	0
24		<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<u>152,389,942</u>			<u>80,260,761</u>
25						
26	165	<b>PREPAYMENTS - RB-50 (excl GRT)</b>				
27		IT Maintenance	6,956,390	C1	52.7783%	3,671,464
28		General Insurance	5,939,813	PTD	53.6772%	3,188,325
29		Postage	24,122	C1	52.7783%	12,731
30		Other	4,030,484	D1	52.0806%	2,099,101
31		Wolf Creek General Insurance	1,725,952	D1	52.0806%	898,887
32		<b>TOTAL PREPAYMENTS</b>	<u>18,676,761</u>			<u>9,870,509</u>
33						
34		<b>WORKING CAPITAL, excl Cash</b>	<u>275,150,328</u>			<u>148,765,844</u>
35						
36		<b>CASH WORKING CAPITAL - Sch 8</b>				(58,491,542)
37						
38		<b>TOTAL WORKING CAPITAL</b>				<u>90,274,302</u>

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Accumulated Deferred Income Tax Reserves - Schedule 13

LINE NO.	Account No.	Line Description	Total Comp Financial	Surveillance Adj	Total Comp Juris	Juris Factor #	Juris Allocator	Juris Adjusted Balance
	A	B	C	D	E	F	G	H
1	190	<b>ACCT 190 ACCUM DEFERRED TAX</b>						
2		Misc	0	0	0	PTD	53.6772%	0
3		Net Operating Loss	(61,637,072)	(1,097,275)	(62,734,347)	PTD	53.6772%	(33,674,041)
4		Vacation & Other Salaries & Wages Alloc	0	0	0	Sal&Wg	53.0956%	0
5		Missouri Rate Change	(5,656,021)	0	(5,656,021)	100% MO	100.0000%	(5,656,021)
6		Nuclear Fuel	0	0	0	E1	56.3341%	0
7		<b>TOTAL ACCT 190</b>	<b>(67,293,093)</b>	<b>(1,097,275)</b>	<b>(68,390,368)</b>			<b>(39,330,062)</b>
8								
9	282	<b>LIBERALIZED DEPRECIATION</b>						
10		Method/Life Depreciation - Non Wolf Creek	1,063,090,545	27,751,155	1,090,841,700	D1	52.0806%	568,117,233
11		Method/Life Depreciation - Wolf Creek	150,461,413	(9,410,633)	141,050,780	D1	52.0806%	73,460,135
12		Nuclear Fuel	(483,154)	15,765	(467,389)	E1	56.3341%	(263,299)
13		Other			0	D1	52.0806%	0
14		<b>TOTAL LIBERALIZED DEPRECIATION</b>	<b>1,213,068,804</b>	<b>18,356,287</b>	<b>1,231,425,091</b>			<b>641,314,069</b>
15								
16		<b>ACCUM DIT ON BASIS DIFFERENCES</b>						
17		Gross AFUDC - Wolf Creek Construction	5,628,782	(275,486)	5,353,296	100% MO	100.0000%	5,353,296
18		AFUDC Debt/Cap Int - W/O Fuel & Wolf Creek Constr	(13,915,356)	1,480,884	(12,434,472)	D1	52.0806%	(6,475,951)
19		AFUDC Debt - Nuclear Fuel	102,784	71	102,855	E1	56.3341%	57,942
20		Contributions in Aid of Construction	(34,351,272)	1,032,251	(33,319,021)	D1	52.0806%	(17,352,756)
21		Repair Allowance	26,969,644	150,453	27,120,097	D1	52.0806%	14,124,317
22		Repair Expense - Wolf Creek	37,070,190	(2,194,789)	34,875,401	D1	52.0806%	18,163,329
23		Repair Expense - Production	113,251,365	(2,335,029)	110,916,336	D1	52.0806%	57,765,927
24		Pensions Capitalized - Assigned	16,303	111,893	128,196	100% MO	100.0000%	128,196
25		Payroll Tax Capitalized - Assigned	20,221	84,552	104,773	100% MO	100.0000%	104,773
26		Prop Tax Capitalized - Allocated	11,200	447,335	458,535	D1	52.0806%	238,808
27		Prop Tax Capitalized - Assigned	690,283	(228,582)	461,701	100% MO	100.0000%	461,701
28		Health & Welfare Capitalized	65,339	34,935	100,274	D1	52.0806%	52,223
29		Missouri Rate Change	44,358,946	21,512,421	65,871,367	100% MO	100.0000%	65,871,367
30		Montrose Retirement EDIT Deferred	3,773,116	(75,574)	3,697,542	D1	52.0806%	1,925,703
31		EDIT Amortizaiton Deferred Jun-Dec18	8,779,477	(739,939)	8,039,538	D1	52.0806%	4,187,042
32		UnProtected Excess DIT	57,863,515	16,260,273	74,123,788	D1	52.0806%	38,604,136
33		Other Miscellaneous	79,314,079	(3,812,243)	75,501,836	D1	52.0806%	39,321,832
34		<b>TOTAL ACCUM DIT ON BASIS DIFFERENCES</b>	<b>329,648,616</b>	<b>31,453,426</b>	<b>361,102,042</b>			<b>222,531,885</b>
35								
36		<b>TOTAL ACCT 282</b>	<b>1,542,717,420</b>	<b>49,809,713</b>	<b>1,592,527,133</b>			<b>863,845,954</b>
37								
38	283	<b>MISC DEFERRED INCOME TAX (RATEBASE ITEMS)</b>						
39		Prior Years Depr ADJ & Other Total Plant	(6,851,477)	(573,033)	(7,424,509)	D1	52.0806%	(3,866,731)
40		SO2 Emissions & Other E1 Alloc	2,225,660	186,146	2,411,806	E1	56.3341%	1,358,669
41		Postretirement Benefits & Other Salaries & Wages	(25,048)	12,725,307	12,700,258	Sal&Wg	53.0956%	6,743,278
42		Customer Demand Prog & Other 100% MO	(4,260,515)	(356,334)	(4,616,849)	100% MO	100.0000%	(4,616,849)
43		Customer Demand Prog & Other 100% KS	21,330,718	(21,330,718)	0	100% KS	0.0000%	0
44		<b>TOTAL ACCT 283</b>	<b>12,419,338</b>	<b>(9,348,632)</b>	<b>3,070,707</b>			<b>(381,632)</b>
45								
46		<b>TOTAL ACCUMULATED DEFERRED TAXES</b>	<b>1,487,843,665</b>	<b>39,363,805</b>	<b>1,527,207,471</b>			<b>824,134,259</b>

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**Capital Structure**

Line No.	Description		(in thousands)		Required Return	Weighted Return	
			Actual at 12-31-2021	Percent			
	A	**	B	C	D	E	
1	Long-Term Debt	**	2,949,380	49.398%	3.9236%	1.9381%	**
2	Preference Stock	**	0	0.000%	0.0000%	0.0000%	**
3	Common Equity	**	3,021,325	50.602%	9.5000%	4.8072%	** ==>Return on Equity - Per ER-2018-0145
4	Overall Cost of Capital		<u>5,970,705</u>	<u>100.000%</u>		<b>6.7453%</b>	==>Return on Investment

**Actual Earned Return on Equity**

5	Long-Term Debt		2,949,380	49.398%	3.9236%	1.9381%	
6	Preference Stock		0	0.000%	0.0000%	0.0000%	
7	Common Equity		3,021,325	50.602%	<b>12.7702%</b>	6.4621%	==>Return on Equity - Earned during 2021
8	Overall Cost of Capital		<u>5,970,705</u>	<u>100.000%</u>		<b>8.4002%</b>	==>Return on Investment

Rate Case Utility Allocation Factors

<u>Jurisdiction Factors</u>		<u>Jurisdictional Allocators</u>			
		<u>MO Retail</u>	<u>KS Retail</u>	<u>Non Juris / Wholesale</u>	<u>Total</u>
100% MO	Missouri Jurisdictional	100.0000 %	0.0000 %	0.0000 %	100.0000 %
100% KS	Kansas Jurisdictional	0.0000 %	100.0000 %	0.0000 %	100.0000 %
NonJur/Wh	Non Jurisdictional/Wholesale	0.0000 %	0.0000 %	100.0000 %	100.0000 %
D1	D1 - Demand (Capacity) Factor	52.0806 %	47.7709 %	0.1484 %	100.0000 %
E1	E1 - Energy Factor with Losses (E1)	56.3341 %	43.5076 %	0.1583 %	100.0000 %
C1	C1 - Customer - Elec (Retail only) (C1)	52.7783 %	47.2217 %	0.0000 %	100.0000 %
<u>Blended Factors (See Calculation Below)</u>		<u>MO</u>	<u>KS &amp; Whsl</u>		
Sal&Wg	Sal & Wg - Salaries & Wages w/o A&G	53.0956 %	46.9044 %		100.0000 %
PTD	PTD - Prod/Trsm/Dist Plant (excl Gen)	53.6772 %	46.3228 %		100.0000 %
Dist Plt	Dist Plt - Weighted Situs Basis	56.4849 %	43.5151 %		100.0000 %
<u>Situs Basis Plant used for Dist Depr Reserve</u>		<u>MO Retail</u>	<u>KS Retail</u>	<u>Non Juris / Wholesale</u>	
360L	360 - Dist Land	44.2945 %	55.7055 %	0.0000 %	100.0000 %
360LR	360 - Dist Land Rights	59.6785 %	40.3215 %	0.0000 %	100.0000 %
361	361 - Dist Structures & Improvements	56.9250 %	43.0750 %	0.0000 %	100.0000 %
362	362 - Distr Station Equipment	69.5487 %	30.4513 %	0.0000 %	100.0000 %
362Com	362 - Distr Station Equip-Communication	56.3786 %	43.6214 %	0.0000 %	100.0000 %
363	363 - Distr Storage Battery	100.0000 %	0.0000 %	0.0000 %	100.0000 %
364	364 - Dist Poles, Towers & Fixtures	54.6640 %	45.3360 %	0.0000 %	100.0000 %
365	365 - Dist Overhead Conductor	57.6633 %	42.3367 %	0.0000 %	100.0000 %
366	366 - Dist Underground Circuits	57.6353 %	42.3647 %	0.0000 %	100.0000 %
367	367 - Dist Underground Conduct & Devices	51.5647 %	48.4353 %	0.0000 %	100.0000 %
368	`	56.6635 %	43.3365 %	0.0000 %	100.0000 %
369	369 - Dist Services	53.9221 %	46.0779 %	0.0000 %	100.0000 %
370	370 - Dist Meters	57.0034 %	42.9966 %	0.0000 %	100.0000 %
370AMI	370 - Dist AMI Meters	52.8700 %	47.1300 %	0.0000 %	100.0000 %
371	371 - Dist Customer Premise Installations	70.6438 %	29.3562 %	0.0000 %	100.0000 %
371CCN	371 - Dist Electric Vehicle Charging Stations	56.1906 %	43.8094 %	0.0000 %	100.0000 %
373	373 - Dist Street Lights & Traffic Signals	50.8056 %	49.1944 %	0.0000 %	100.0000 %

		<u>Per Schedule 3</u>	
<u>Calc of PTD Allocation Factor</u>		<u>Total Adj Plant</u>	<u>MO Juris</u>
Total Production Plant		6,417,897,069	3,372,049,951
Total Transmission Plant		665,054,553	346,629,614
Total Distribution Plant		2,965,218,485	1,674,901,623
Total Prod, Transm & Dist Plant		<u>10,048,170,107</u>	<u>5,393,581,187</u>
Total PTDist Allocation Factor			<u>53.6772 %</u>

Rate Case Utility Allocation Factors

Jurisdictional Allocators

Calculation of Salaries and Wages Allocation Factor

Elec Oper & Mtce Labor	COSCLAS			
	Test Year Labor	Factor	Juris Allocator	MO Juris
Production - Demand Related	70,042,053	D1	52.0806 %	36,478,343
Production - Energy Related Related	6,640,176	E1	56.3341 %	3,740,683
Transmission	2,522,854	D1	52.0806 %	1,313,918
Distribution	16,635,316	Dist Plt	56.4849 %	9,396,442
Customer Accounts	10,408,798	C1	52.7783 %	5,493,587
Customer Services	2,589,567	C1	52.7783 %	1,366,730
Sales	346,460	C1	52.7783 %	182,856
Subtotal Salaries & Wages W/O A&G	109,185,223		53.0956 %	57,972,557
Administrative & General	27,273,706	Sal&Wg	53.0956 %	14,481,138
<b>TOTAL LABOR</b>	<b>136,458,930</b>			<b>72,453,695</b>

Situs Distribution Allocation Factors

	Total	Sch 3		Juris Allocators	
		Missouri	Kansas	Missouri	Kansas
36000 - Dist Land	8,753,400	3,877,276	4,876,125	44.2945 %	55.7055 %
36001 - Dist Land Rights	17,143,540	10,231,006	6,912,534	59.6785 %	40.3215 %
36100 - Dist Structures & Improvements	15,132,165	8,613,978	6,518,188	56.9250 %	43.0750 %
36200 - Distr Station Equipment	320,779,807	223,098,243	97,681,564	69.5487 %	30.4513 %
36203 - Distr Station Equip-Communication	4,715,170	2,658,347	2,056,824	56.3786 %	43.6214 %
36300 Dist Storage Battery	2,413,035	2,413,035		100.0000 %	0.0000 %
36400 - Dist Poles, Towers & Fixtures	447,106,053	244,406,057	202,699,996	54.6640 %	45.3360 %
36500 - Dist Overhead Conductor	322,511,122	185,970,461	136,540,660	57.6633 %	42.3367 %
36600 - Dist Underground Circuits	346,026,905	199,433,497	146,593,407	57.6353 %	42.3647 %
36700 - Dist Underground Conduc & Devices	693,434,808	357,567,919	335,866,890	51.5647 %	48.4353 %
36800 - Dist Line Transformers	359,584,257	203,753,136	155,831,121	56.6635 %	43.3365 %
36900 - Dist Services	194,566,117	104,914,139	89,651,978	53.9221 %	46.0779 %
37000 - Dist Meters	54,153,772	30,869,474	23,284,298	57.0034 %	42.9966 %
37002 - Distr AMI Meters	120,249,041	63,575,668	56,673,373	52.8700 %	47.1300 %
37100 - Dist Customer Premise Installations	15,403,693	10,881,747	4,521,946	70.6438 %	29.3562 %
37101 - Dist Electric Vehicle Charging Stations	12,376,166	6,954,237	5,421,929	56.1906 %	43.8094 %
37300 - Dist Street Lights & Traffic Signals	30,869,434	15,683,404	15,186,030	50.8056 %	49.1944 %
<b>Total by Jurisdiction</b>	<b>2,965,218,485</b>	<b>1,674,901,622</b>	<b>1,290,316,863</b>		
<b>Total Dist Plant - Weighted Situs</b>	<b>2,965,218,485</b>	<b>1,674,901,622</b>	<b>1,290,316,863</b>	<b>56.4849 %</b>	<b>43.5151 %</b>

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Current Authorized Depreciation Rates - MISSOURI

ACCT. NO.	DESCRIPTION	Authorized MISSOURI JURISDICTION
<b>PRODUCTION PLANT</b>		
<b>STEAM</b>		
31000	LAND & LAND RIGHTS	0.00%
31100	STRUCTURES & IMPROVEMENTS	1.65%
31102	STRUCTURES & IMPROVEMENTS - H5	0.30%
31104	STRUCTURES & IMPROVEMENTS - IATAN 2	1.16%
31106	Structures & Improv - Iatan 2 - MO Juris Disallow	1.16%
31200	BOILER PLANT EQUIPMENT	2.73%
31201	UNIT TRAINS	2.77%
31202	AQC EQUIPMENT	1.56%
31203	BOILER PLANT EQUIPMENT - H5	0.56%
31204	BOILER PLANT EQUIPMENT - IATAN 2	1.38%
31205	Boiler Plt Eq - Iatan 1 MO Juris Disallow	2.73%
31206	Boiler Plt Eq - Iatan 2-MO Juris Disallow	1.38%
31400	TURBOGENERATOR UNITS	2.14%
31404	TURBOGENERATOR UNITS-IATAN 2	1.87%
31406	Turbogenerator- Iatan 2-MO Juris Disallow	1.87%
31500		3.22%
31501	ACCESSORY ELECTRIC EQUIPMENT - H5	0.59%
31502	ACC ELEC EQUIP - COMPUTERS	3.22%
31504	ACCESSORY ELECTRIC EQUIPMENT-IATAN 2	1.87%
31505	Accessory Elec Equip - Iatan 1 MO Juris Disallow	3.22%
31506	Accessory Elec Equip - Iatan 2 MO Juris Disallow	1.87%
31600	MISC. POWER PLANT EQUIPMENT	2.28%
31601	MISC. POWER PLANT EQUIPMENT - H5	0.34%
31604	MISC. POWER PLANT EQUIPMENT-IATAN 2	1.35%
31605	Misc Pwr Plt Eq - Iatan 1 - MO Jur Disallow	2.28%
31606	Misc Pwr Plt Eq - Iatan 2 - MO Jur Disallow	1.35%
<b>NUCLEAR</b>		
32100	STRUCTURES & IMPROVEMENTS	1.30%
32101	MISSOURI GROSS AFDC	1.30%
32200	REACTOR PLANT EQUIPMENT	1.58%
32201	MISSOURI GROSS AFDC	1.58%
32300	TURBOGENERATOR UNITS	2.25%
32301	MISSOURI GROSS AFDC	2.25%
32400	ACCESSORY ELECT. EQUIPMENT	2.12%
32401	MISSOURI GROSS AFDC	2.12%
32500	MISC POWER PLANT EQUIPMENT	3.16%
32501	MISSOURI GROSS AFDC	3.16%
<b>REGULATORY DISALLOWANCES</b>		
32801	MPSC DISALLOWANCE	1.60%
32802	MPSC DISALLOW - NOT MO JURIS	1.60%
32803	KCC DISALLOWANCE	0.00%



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Current Authorized Depreciation Rates - MISSOURI

ACCT. NO.	DESCRIPTION	Authorized MISSOURI JURISDICTION
32804	KCC DISALLOW - NOT KS JUIRIS	0.00%
32800	MISSOURI GROSS AFDC	1.60%
<b>OTHER PRODUCTION PLANT - CT</b>		
34000	LAND - CT	0.00%
34001	LAND RIGHTS - CT	0.00%
34100	STRUCTURES & IMPROVEMENTS - CT	2.56%
34200	FUEL HOLDERS,PRODUCERS AND ACC - CT	2.11%
34400	GENERATORS - CT	2.00%
34500	ACCESSORY ELECTRIC EQUIPMENT - CT	1.84%
34600	OTHER PROD-MISC PWR PLT EQUIP - CT	4.19%
<b>OTHER PRODUCTION PLANT - WIND</b>		
34000	LAND - WIND	0.00%
34102	STRUCTURES & IMPROVEMENTS - WIND	4.31%
34402	GENERATORS - WIND	5.39%
34502	ACCESSORY ELECTRIC EQUIPMENT - WIND	6.07%
34602	OTHER PROD-MISC PWR PLT EQUIP - WIND	5.00%
<b>OTHER PRODUCTION PLANT - SOLAR</b>		
34401	GENERATORS - SOLAR	4.82%
<b>TRANSMISSION PLANT</b>		
LAND AND LAND RIGHTS		
35000	LAND	0.00%
35002	LAND RIGHTS-WOLF CREEK	0.00%
35200	STRUCTURES AND IMPROVEMENTS	1.98%
35201	STRUCTURES AND IMPROVEMENTS-WOLF CREEK	1.98%
35202	MO GROSS AFDC	1.98%
35300	STATION EQUIPMENT	1.87%
35301	STATION EQUIPMENT - WOLF CREEK	1.87%
35302	MO GROSS AFDC	1.87%
35303	STATION EQUIP - COMMUN EQUIP	9.96%
35400	TOWERS AND FIXTURES	0.88%
35500	POLES AND FIXTURES	2.64%
35501	POLES AND FIXTURES-WOLF CREEK	2.64%
35502	MO GROSS AFDC	2.64%
35600	OVERHEAD CONDUCTORS AND DEVICES	1.78%
35601	OVERHEAD CONDUCTOR & DEVICES-WOLF CREEK	1.78%
35602	MO GROSS AFDC	1.78%
35700	UNDERGROUND CONDUIT	1.41%
35800	UNDERGROUND CONDUCTORS & DEVICES	0.68%
<b>DISTRIBUTION PLANT</b>		
LAND & LAND RIGHTS		
36000	LAND (NON-DEPRECIABLE)	0.00%

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**Current Authorized Depreciation Rates - MISSOURI**

<b>ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>Authorized MISSOURI JURISDICTION</b>
36100	STRUCTURES & IMPROVEMENTS	1.32%
36200	STATION EQUIPMENT	1.81%
36203	STATION EQUIP - COMMUN EQUIP	4.45%
36300	Distribution Energy Storage Equipment	11.76%
36400	POLES, TOWERS, & FIXTURES	3.37%
36500	OVERHEAD CONDUCTORS & DEVICES	3.08%
36600	UNDERGROUND CONDUIT	2.91%
36700	UNDERGROUND CONDUCTORS & DEV.	2.38%
36800	LINE TRANSFORMERS	1.63%
36900	SERVICES	4.44%
37000	METERS	0.61%
37002	METERS -AMI	4.91%
37100	INSTALLATION ON CUST.PREMISES	0.05%
37101	ELECTRIC VEHICLE CHARGING STATIONS	10.00%
37300	STREET LIGHTS & SIGNAL SYSTEMS	3.75%
<b>GENERAL PLANT</b>		
39000	STRUCTURES AND IMPROVEMENTS	2.75%
39100	OFFICE FURNITURE & EQUIPMENT	5.00%
39101	OFFICE FURNITURE & EQUIPMENT-WOLF CREEK	5.00%
39102	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	12.50%
39200	TRANSPORTATION EQUIP - AUTO'S	9.38%
39201	TRANSPORTATION EQUIP - LIGHT TRUCKS	11.73%
39202	TRANSPORTATION EQUIP - HEAVY TRUCKS	9.94%
39203	TRANSPORTATION EQUIP - TRACTORS	5.68%
39204	TRANSPORTATION EQUIP - TRAILERS	1.36%
39300	STORES EQUIPMENT	4.00%
39400	TOOLS, SHOP & GARAGE EQUIPMENT	3.33%
39500	LABORATORY EQUIPMENT	3.33%
39600	POWER OPERATED EQUIPMENT	7.94%
39700	COMMUNICATIONS EQUIPMENT	2.86%
39701	COMMUNICATIONS EQUIPMENT-WOLF CREEK	2.86%

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Current Authorized Depreciation Rates - MISSOURI

ACCT. NO.	DESCRIPTION	Authorized MISSOURI JURISDICTION
39702	MO GROSS AFDC	2.86%
39800	MISCELLANEOUS EQUIPMENT	3.33%
39900	OTHER TANGIBLE PROPERTY	0.00%

PLANT THAT IS AMORTIZED (Depreciation rate is 0%)

LAND RIGHTS & LEASEHOLD IMPROVEMENTS		
31101	LEASE HOLD IMPROVEMENTS - P&M BLDG	0.00%
32000	LAND & LAND RIGHTS - NUCLEAR	0.00%
32001	MISSOURI GROSS AFDC	0.00%
34002	LAND RIGHTS - WIND	0.00%
35001	LAND RIGHTS - TRANSMISSION	0.00%
36001	LAND RIGHTS - DISTRIBUTION	0.00%
38900	LAND & LAND RIGHTS - GENERAL	0.00%
39003	Struct & Imprv - Leashold (801 Charlotte)	0.00%
39004	Struct & Imprv - Leashold (Marshall)	0.00%
39005	Struct & Imprv - Leashold (1KC Place)	0.00%
INTANGIBLE PLANT (to be Amortized)		
30100	ORGANIZATION	0.00%
30200	FRANCHISES & CONSENTS	0.00%
30301	INTANGIBLE SUBSTATION EQUIP (LIKE 353)	0.00%
30302	5-YR SOFTWARE	0.00%
30303	10-YR SOFTWARE	0.00%
30304	INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	0.00%
30305	5-YR SOFTWARE-WOLF CREEK	0.00%
30306	INTANGIBLE ACC EQUIP (LIKE 345)	0.00%
30307	Misc Intg Plt-Srct (Like 312)	0.00%
30308	Misc Intang Trans Line (Like 355)	0.00%
30309	Misc Intang Trans Ln MINT Line	0.00%
30310	Misc Intang-latan Hwy & Bridge	0.00%
30311	Misc Intang-LaCygne Road Overpass	0.00%
30312	Misc Intang-Montrose Highway	0.00%
30313	Misc Intang-Radio Frequencies	0.00%
30315	15-YR SOFTWARE	0.00%

**SCHEDULE KL-r2**

**HAS BEEN DEEMED**

**CONFIDENTIAL**

**IN ITS ENTIRETY**