

Evergy Metro Missouri West			
ER-2022-0130			
Revenue Requirement Reconciliation			
Line No.			
1	Evergy Missouri West Gross Revenue Requirement		54,553,681
2	Misc difference		(173)
3	<b>Evergy Missouri West Gross Revenue Requirement-Per Model</b>		<b>54,553,508</b>
4			
5	<b>Rate of Return &amp; Capital Structure</b>		
6	Capital Structure Issue	(2,862,618)	
7	Return on Equity Issue - MO West 10%, Staff - 9.62%	(6,477,522)	
8	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		(9,340,140)
9			
10	<b>Rate Base Issues</b>		
11	<b>Plant Issues</b>		
12	Premature AMI Meter Replacements	(263,143)	
13	Allocate Greenwood Solar Facility	(474,971)	
14	JEC Plant Adjustments & GSU Trf	253	
15	Crossroads-Disallowance	(8,930)	
16	Unadjusted Plant	265,198	
17	<b>Reserve Issues</b>		
18	Sibley Deferred Depreciation 2018 Rate Case	3,683,211	
19	Remove Sibley NBV	(12,961,992)	
20	Premature AMI Meter Replacements	25,661	
21	JEC Plant Adjustments & GSU Trf	(239)	
22	Allocate Greenwood Solar Facility	137,503	
23	Crossroads-Disallowance	7,911	
24	Unadjusted Depreciation Reserve	(45,586)	
25	<b>Rate Base Additions Issues</b>		
26	Cash Working Capital	639,486	
27	Materials and Supplies	37,376	
28	Prepayments	(61)	
29	Fuel Inventory- Oil	(410,242)	
30	Fuel Inventory - Coal	(32,438)	
31	Fuel Inventory - Other	(6,745)	
32	DSM/EE Deferral	153,200	
33	Reg Asset - FAS 87 Pension Tracker	5,986	
34	Reg Asset (Liab) - OPEB Tracker	34,949	
35	<b>Rate Base Reductions Issues</b>		
36	Income Eligible Weatherization Liability	(49,098)	
37	<b>Sub Total - Rate Base Issues</b>		(9,262,709)
38			
39	<b>Income Statement - Revenue Issues</b>		
40	Booked Revenue - Unadjusted	(62,191)	
41	Forfeited Discounts	66,661	
42	Unbilled Revenue	(924,643)	
43	Unbilled MEEIA	(2,983,675)	
44	FAC Per Book	(3,797,079)	
45	Billed MEEIA Per Book	171,821	
46	Billed RESRAM Per Book	(147,590)	
47	Non LP Rate Switcher	15,688,413	
48	COVID	(926,467)	
49	Weather Normalization	(8,999,896)	
50	Switchers	(19,930)	
51	365 Adjustment	1,398,884	
52	EE Adjustment	(3,169,919)	
53	Customer Growth Adjustment	(2,619,872)	
54	Rate Modernization	(649,274)	
55	Economic Development Rider	1,342,670	
56	Update Period Adjustment	(10,428,815)	
57	MEEIA, Weather Norm, 365 Day Adj	9,806,263	
58	Adj to General Ledger to Match Starting Revenue	1,279,345	
59	NUCOR Revenue	(1,812,224)	
60	Sales For Resale Sfr Retail	69,923,478	
61	Sales For Resale Bulk	51,298	
62	Sales For Resale Sfr Wapa	(453)	
63	Transmission Revenue Annualization	(137,176)	
64	Transmission Revenue Credit	(1,043,359)	
65	<b>Sub Total - Revenue Issues</b>		62,006,269
66			
67	<b>Income Statement - Expense Issues</b>		
68	Total Oper.& Maint. Expense - Unadjusted	126,821	
69	Misc. Test Year Adj. - Out of Period Items - COS	(8)	
70	Bad Debt Expense	(3,355,174)	
71	Fuel/P.P. (Energy)/Fuel Adders	(49,070,179)	

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Line No.			
72	Purchased Power (Capacity)		(733)
73	Annualized Generation Maintenance		83,484
74	Annualized Distribution Maintenance		828,927
75	Major Maintenance		(1,221,750)
76	Transmission of Elec by Others/Acct		(135,611)
77	Payroll Annualization		(1,870,430)
78	Incentive Comp		(212,569)
79	Annualize KC Earnings Tax		281
80	Payroll Taxes		(183,204)
81	Other Benefits		129
82	Pension		(278,116)
83	OPEB FAS 106		57,876
84	SERP		(10,154)
85	Insurance		35,616
86	Storm Reserve		(593,144)
87	Remove Storm Reserve fr TP		129,172
88	Rate Case Expense		(395,588)
89	Regulatory Assessments		(12,795)
90	SPP Schedule 1A Admin Fees		(420,307)
91	Dues/Donations		(194,007)
92	Income Eligible Weatherization		(137,669)
93	Remove CWIP/FERC Incentives - Transource		(63,308)
94	Amort Prospective Tracking		54,319
95	Common Use Billings		(1,779,606)
96	Annualize Depreciation Expense		(5,462,676)
97	Amortization of Intangible Plant		347,766
98	Amort Exp Portion of Sibley AAO Deferral		9,775,147
99	Unreconciled - O&M Expense		(5,963)
100			
101	<b>Sub Total - Operations &amp; Maintenance Expense Issues</b>		(53,963,453)
102			
103	<b>Depreciation Issues</b>		
104	Book Depreciation - EMS Income Statement		(2,350,130)
105	Book Amort - Sftwre & Other Intang Plant		107,889
106	IRS Tax Return Depreciation/Amortization		(335,745)
107	<b>Sub-Total - Depreciation Issues</b>		(\$2,577,986)
108			
109	<b>Income Tax Issues - Income Statement</b>		
110	Transportation Depreciation - Clearing Accts.		(65,263)
111	Meals & Entertainment		163
112	Tax Depreciation/Amortiz in Excess of Book Depr		2,577,567
113	Flowthrough - AFUDC Equity		914
114	ITC Basis Adjustment - Solar		(55)
115	Flowthrough - MO Miscellaneous		(693)
116	Research credit		1,334
117	Amortization of Excess Deferred Tax-Protected - ARAM		955,501
118	Amort of Excess Deferred Income Taxes - UnProtected - 10yr		(1,172,487)
119	Amort of ER-2018-0146 EDIT (Stub)		(1,159,055)
120	Amort of EDIT (MO Tax Change)		(2,014,717)
121	Amort of Excess ADIT - Sibley		11,027,081
122	Amortization of Investment Tax Credit		475
123	<b>Sub Total - Income Tax Issues - Income Statement</b>		\$10,150,766
124			
125	Total Value of All Issues		(2,987,254)
126			
127	Unreconciled Difference/Rounding		(4,658)
128			
129	<b>Staff Revenue Requirement at 5/31/2022</b>		<b>51,561,596</b>
130			
131	<b>Office of the Public Counsel</b>		
132			
133	Value of Capital Structure Issue - Staff / OPC		(3,272,805)
134	Return on Equity - OPC - 9.00%		(10,145,697)
135	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		<b>(13,418,502)</b>
136			
137	Net Operating Loss Exclusion		(4,134,811)
138	Cash Working Capital - Incentive Compensation		(222,417)
139	<b>Sub-Total Rate Base Issues</b>		<b>(4,357,228)</b>
140			
141	Incentive Compensation		(2,588,225)
142	Removal of Cimarron Bend PPA		3,659,625

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Line No.			
143	Renewable Energy Credit Revenues	(6,200,000)	
144	Residential Battery (estimate)	1,000,000	
145	Rate Case Expense	(179,601)	
146	Management Expenses	(89,663)	
147	Sub-Total Income Statement Issues		<b>(4,397,864)</b>
148			
149	<b>Office of the Public Counsel - Total Issue Value</b>		<b>(22,173,594)</b>
150			
151	<b>MECG Issue Values</b>		
152	Property Tax Expense	(4,209,364)	
153	Overtime Labor Expense - Metro and West Combined	(2,908,110)	
154	Net of Sibley Positions, MECG vs. Company	(11,017,052)	
155	<b>MECG - Total Issue Values</b>		<b>(18,134,526)</b>