

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2022-0130
Date Prepared: June 8, 2022



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION

STAFF DIRECT FILING - JUNE 8, 2022

STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI WEST
Test Year Ending June 30, 2021
Update Period December 31, 2021
True Up Period May 31, 2022

CASE NO. ER-2022-0130

Jefferson City, MO

June 2022

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Revenue Requirement

Line Number	A Description	B 6.58% Return	C 6.71% Return	D 6.83% Return
1	Net Orig Cost Rate Base	\$2,006,338,817	\$2,006,338,817	\$2,006,338,817
2	Rate of Return	6.58%	6.71%	6.83%
3	Net Operating Income Requirement	\$132,017,094	\$134,525,018	\$137,032,941
4	Net Income Available	\$148,559,484	\$148,559,484	\$148,559,484
5	Additional Net Income Required	-\$16,542,390	-\$14,034,466	-\$11,526,543
6	Income Tax Requirement			
7	Required Current Income Tax	\$13,353,830	\$14,138,880	\$14,923,928
8	Current Income Tax Available	\$18,532,052	\$18,532,052	\$18,532,052
9	Additional Current Tax Required	-\$5,178,222	-\$4,393,172	-\$3,608,124
10	Revenue Requirement	-\$21,720,612	-\$18,427,638	-\$15,134,667
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,602,728	\$24,602,728	\$24,602,728
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$2,882,116	\$6,175,090	\$9,468,061

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,732,016,185
2	Less Accumulated Depreciation Reserve		\$1,142,660,448
3	Net Plant In Service		<u>\$2,589,355,737</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$39,273,641
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$45,961,564
8	Prepayments		\$4,630,405
9	Emission Allowances - energy factor		\$0
10	Fuel Inventory-Coal		\$7,533,373
11	Fuel Inventory-Oil		\$12,642,318
12	Fuel Inventory-Other		\$240,486
13	FAS 87 Pension Tracker		\$9,470,983
14	OPEB Tracker		-\$4,989,483
15	Pay as You Save		\$10,396
16	PISA Deferral - regulatory asset		\$23,082,690
17	Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$2,569,588
18	Iatan Unit 1 and Common Regulatory Asset Vintage 2		\$1,161,369
19	Iatan Unit 2 Regulatory Asset Vintage 1		\$4,943,214
20	Iatan Unit 2 Regulatory Asset Vintage 2		\$7,249,717
21	DSM Programs		-\$6,746,953
22	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$68,486,026</u>
23	SUBTRACT FROM NET PLANT		
24	Federal Tax Offset	3.2575%	\$390,615
25	State Tax Offset	3.2575%	\$69,959
26	City Tax Offset	3.2575%	\$0
27	Interest Expense Offset	17.9151%	\$6,811,343
28	Contributions in Aid of Construction		\$0
29	Customer Deposits		\$2,232,096
30	Customer Advances for Construction		\$3,940,212
31	Income Eligible Weatherization Liability		\$899,317
32	Accumulated Deferred Income Taxes		\$476,640,623
33	ER-2018-0145 Protected EDIT - Rate Case		\$96,623,348
34	ER-2018-0145 Unprotected EDIT - Rate Case		\$27,708,910
35	ER-2018-0145 EDIT - Stub Period		\$1,441,426
36	EDIT - MO Tax Change		\$20,209,848
37	Excess ADIT - Sibley		\$14,535,249
38	TOTAL SUBTRACT FROM NET PLANT		<u>\$651,502,946</u>
39	Total Rate Base		<u>\$2,006,338,817</u>

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.7361%	\$0	\$96,409
3	303.010	Misc Intangible - Substation (like 353) Demand	\$606,337	P-3	\$0	\$606,337	99.8100%	\$0	\$605,185
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,476,338	P-4	\$0	\$13,476,338	99.8100%	\$0	\$13,450,733
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,205,856	P-5	\$0	\$18,205,856	99.7361%	\$0	\$18,157,811
6	303.020	Misc Intangible - Capitalized Software - 5 Year latan Demand	\$0	P-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	99.4012%	\$0	\$347,904
8	303.020	MEEIA Uplight - 100% MO	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line Demand	\$72,118	P-9	\$0	\$72,118	99.8100%	\$0	\$71,981
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$931,039	P-10	\$0	\$931,039	99.8100%	\$0	\$929,270
11	303.130	Misc Radio Frequencies	\$107,698	P-11	\$0	\$107,698	99.8100%	\$0	\$107,493
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$33,846,050		\$0	\$33,846,050		\$0	\$33,766,786
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	P-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	P-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	P-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	P-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	P-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	P-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	P-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	P-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	P-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	P-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	P-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	P-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	P-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	P-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	P-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	P-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	P-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	P-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	P-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0
43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	P-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$12,725	P-45	\$0	\$12,725	99.8100%	\$0	\$12,701
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	P-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	P-47	\$0	\$0	99.8100%	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	P-48	\$0	\$0	99.8100%	\$0	\$0
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	P-49	\$0	\$0	99.8100%	\$0	\$0
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	P-50	\$0	\$0	99.8100%	\$0	\$0
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$12,725		\$0	\$12,725		\$0	\$12,701
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$82,268	P-53	\$0	\$82,268	99.8100%	\$0	\$82,112
54	311.000	Structures - Electric Jeffrey 1	\$6,549,440	P-54	\$0	\$6,549,440	99.8100%	\$0	\$6,536,996
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$16,253,120	P-55	\$0	\$16,253,120	99.8100%	\$0	\$16,222,239
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,743,008	P-56	\$0	\$30,743,008	99.8100%	\$0	\$30,684,596
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,385,781	P-57	\$0	\$6,385,781	99.8100%	\$0	\$6,373,648
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,263,072	P-58	\$0	\$2,263,072	99.8100%	\$0	\$2,258,772
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$429,576	P-59	\$0	\$429,576	99.8100%	\$0	\$428,760
60		TOTAL JEFFREY UNIT 1 - STEAM	\$62,706,265		\$0	\$62,706,265		\$0	\$62,587,123
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-62	\$0	\$71,283	99.8100%	\$0	\$71,148
63	311.000	Structures - Electric - Jeffrey 2	\$5,183,569	P-63	\$0	\$5,183,569	99.8100%	\$0	\$5,173,720
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$20,887,734	P-64	\$0	\$20,887,734	99.8100%	\$0	\$20,848,047
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,154,897	P-65	\$0	\$15,154,897	99.8100%	\$0	\$15,126,103
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,710,517	P-66	\$0	\$6,710,517	99.8100%	\$0	\$6,697,767
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,621,266	P-67	\$0	\$2,621,266	99.8100%	\$0	\$2,616,286
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$748,107	P-68	\$0	\$748,107	99.8100%	\$0	\$746,686
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,377,373		\$0	\$51,377,373		\$0	\$51,279,757
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-71	\$0	\$3,096	99.8100%	\$0	\$3,090
72	311.000	Structures - Electric - Jeffrey 3	\$5,843,584	P-72	\$0	\$5,843,584	99.8100%	\$0	\$5,832,481
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,233,571	P-73	\$0	\$25,233,571	99.8100%	\$0	\$25,185,627
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,626,117	P-74	\$0	\$15,626,117	99.8100%	\$0	\$15,596,427
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$8,719,454	P-75	\$0	\$8,719,454	99.8100%	\$0	\$8,702,887
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,466,040	P-76	\$0	\$2,466,040	99.8100%	\$0	\$2,461,355
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$437,674	P-77	\$0	\$437,674	99.8100%	\$0	\$436,842
78		TOTAL JEFFREY UNIT 3 - STEAM	\$58,329,536		\$0	\$58,329,536		\$0	\$58,218,709
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-80	\$111,704	\$322,845	99.8100%	\$0	\$322,232
81	311.000	Structures - Electric - Jeffrey Common	\$6,200,216	P-81	\$410,538	\$6,610,754	99.8100%	\$0	\$6,598,194
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$6,983,622	P-82	\$1,438,628	\$8,422,250	99.8100%	\$0	\$8,406,248
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,593,843	P-83	\$0	\$17,593,843	99.8100%	\$0	\$17,560,415
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,156,110	P-84	\$0	\$2,156,110	99.8100%	\$0	\$2,152,013
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,222,911	P-85	\$1,750,630	\$2,973,541	99.8100%	\$0	\$2,967,891
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,666,818	P-86	\$32,089	\$1,698,907	99.8100%	\$0	\$1,695,679
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$36,034,661		\$3,743,589	\$39,778,250		\$0	\$39,702,672
88		IATAN UNIT 1 - STEAM							
89	310.000	Land - Electric - Iatan 1	\$249,279	P-89	\$0	\$249,279	99.8100%	\$0	\$248,805
90	311.000	Structures - Electric - Iatan 1	\$5,269,821	P-90	\$0	\$5,269,821	99.8100%	\$0	\$5,259,808
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	P-91	\$0	-\$15,150	100.0000%	\$0	-\$15,150
92	312.000	Boiler Plant Equipment - Iatan 1	\$121,986,387	P-92	\$0	\$121,986,387	99.8100%	\$0	\$121,754,613
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	P-93	\$0	-\$262,720	100.0000%	\$0	-\$262,720
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$455,225	P-94	\$0	\$455,225	99.8100%	\$0	\$454,360
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,069,333	P-95	\$0	\$23,069,333	99.8100%	\$0	\$23,025,501
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,776,813	P-96	\$0	\$17,776,813	99.8100%	\$0	\$17,743,037
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$21,473	P-97	\$0	-\$21,473	100.0000%	\$0	-\$21,473

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,320,728	P-98	\$0	\$2,320,728	99.8100%	\$0	\$2,316,319
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383
100		TOTAL IATAN UNIT 1 - STEAM	\$170,825,860		\$0	\$170,825,860		\$0	\$170,500,717
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$30,083,264	P-102	\$0	\$30,083,264	99.8100%	\$0	\$30,026,106
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	P-103	\$0	-\$435,092	100.0000%	\$0	-\$435,092
104	312.000	Boiler Plant Equipment - Iatan 2	\$219,096,289	P-104	\$0	\$219,096,289	99.8100%	\$0	\$218,680,006
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-105	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	P-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$74,091,716	P-107	\$0	\$74,091,716	99.8100%	\$0	\$73,950,942
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	P-108	\$0	-\$432,292	100.0000%	\$0	-\$432,292
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,482,543	P-109	\$0	\$18,482,543	99.8100%	\$0	\$18,447,426
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	P-110	\$0	-\$144,466	100.0000%	\$0	-\$144,466
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,732,449	P-111	\$0	\$1,732,449	99.8100%	\$0	\$1,729,157
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	P-112	\$0	-\$16,154	100.0000%	\$0	-\$16,154
113		TOTAL IATAN UNIT 2 - STEAM	\$339,331,099		\$0	\$339,331,099		\$0	\$338,678,475
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$11,381	P-115	\$0	\$11,381	99.8100%	\$0	\$11,359
116	311.000	Structures - Electric - Iatan Common	\$30,325,273	P-116	\$0	\$30,325,273	99.8100%	\$0	\$30,267,655
117	312.000	Boiler Plant Equipment - Iatan Common	\$55,968,308	P-117	\$0	\$55,968,308	99.8100%	\$0	\$55,861,968
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	P-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,761,002	P-119	\$0	\$1,761,002	99.8100%	\$0	\$1,757,656
120	315.000	Accessory Equipment - Iatan Common	\$8,227,790	P-120	\$0	\$8,227,790	99.8100%	\$0	\$8,212,157
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,600,084	P-121	\$0	\$2,600,084	99.8100%	\$0	\$2,595,144
122		TOTAL IATAN FACILITY COMMON - STEAM	\$98,893,838		\$0	\$98,893,838		\$0	\$98,705,939
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	P-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$838,614	P-125	\$0	\$838,614	94.2529%	\$0	\$790,418
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$768,662	P-126	\$0	\$768,662	75.7025%	\$0	\$581,896
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	P-127	\$0	\$0	75.7025%	\$0	\$0
128	314.000	Turbogenerator - Electric - Lake Road 1	\$3,653,578	P-128	\$0	\$3,653,578	98.7549%	\$0	\$3,608,087
129	315.000	Accessory Equip - Electric - Lake Road 1	\$2,006,839	P-129	\$0	\$2,006,839	91.4012%	\$0	\$1,834,275
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	P-130	\$0	\$0	71.3351%	\$0	\$0
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,267,693		\$0	\$7,267,693		\$0	\$6,814,676
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	P-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$1,009,198	P-134	\$0	\$1,009,198	94.2529%	\$0	\$951,198
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$55,771	P-135	\$0	\$55,771	75.7025%	\$0	\$42,220
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-136	\$0	\$0	75.7025%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,745,220	P-137	\$0	\$3,745,220	98.7549%	\$0	\$3,698,588
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,775,305	P-138	\$0	\$1,775,305	91.4012%	\$0	\$1,622,650
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	P-139	\$0	\$0	71.3351%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,585,494		\$0	\$6,585,494		\$0	\$6,314,656
141		LAKE ROAD UNIT 3 - STEAM							
142	310.000	Land - Electric - Lake Road 3	\$0	P-142	\$0	\$0	99.8100%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 3	\$331,110	P-143	\$0	\$331,110	94.2529%	\$0	\$312,081
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$399,276	P-144	\$0	\$399,276	75.7025%	\$0	\$302,262

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$1,314,381	P-146	\$0	\$1,314,381	98.7549%	\$0	\$1,298,016
147	315.000	Accessory Equip - Electric - Lake Road 3	\$83,389	P-147	\$0	\$83,389	91.4012%	\$0	\$76,219
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	P-148	\$0	\$0	71.3351%	\$0	\$0
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$2,128,156		\$0	\$2,128,156		\$0	\$1,988,578
150		LAKE ROAD UNIT 4 - STEAM							
151	310.000	Land - Electric - Lake Road 4	\$0	P-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$3,746,402	P-152	\$0	\$3,746,402	94.2529%	\$0	\$3,531,093
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$21,348,621	P-153	\$0	\$21,348,621	75.7025%	\$0	\$16,161,440
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-154	\$0	\$1,139,260	75.7025%	\$0	\$862,448
155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,230,659	P-155	\$0	\$11,230,659	98.7549%	\$0	\$11,090,826
156	315.000	Accessory Equip - Electric - Lake Road 4	\$3,942,747	P-156	\$0	\$3,942,747	91.4012%	\$0	\$3,603,718
157	316.000	Misc Power Plant Equip - Lake Road 4	\$23,060	P-157	\$0	\$23,060	71.3351%	\$0	\$16,450
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,430,749		\$0	\$41,430,749		\$0	\$35,265,975
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$38,919	P-160	\$0	\$38,919	99.8100%	\$0	\$38,845
161	311.000	Structures - Electric - Lake Road Boilers	\$22,105,354	P-161	\$0	\$22,105,354	94.2529%	\$0	\$20,834,937
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$74,533,801	P-162	\$0	\$74,533,801	75.7025%	\$0	\$56,423,951
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$4,443,505	P-163	\$0	\$4,443,505	70.7025%	\$0	\$3,141,669
164	314.000	Turbogenerator - Electric - Lake Road Boilers	\$1,759,121	P-164	\$0	\$1,759,121	98.7549%	\$0	\$1,737,218
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$8,488,909	P-165	\$0	\$8,488,909	91.4012%	\$0	\$7,758,965
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$2,492,177	P-166	\$0	\$2,492,177	71.3351%	\$0	\$1,777,797
167		TOTAL LAKE ROAD BOILERS - STEAM	\$113,861,786		\$0	\$113,861,786		\$0	\$91,713,382
168		TOTAL STEAM PRODUCTION	\$988,785,235		\$3,743,589	\$992,528,824		\$0	\$961,783,360
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		CROSSROAD UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-175	\$0	\$0	99.8100%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1	\$0	P-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$313,007	P-177	\$0	\$313,007	99.8100%	\$0	\$312,412
178	342.000	Fuel Holders - Crossroads 1	\$610,695	P-178	\$0	\$610,695	99.8100%	\$0	\$609,535
179	343.000	Prime Movers - Crossroads 1	\$21,125,695	P-179	\$0	\$21,125,695	99.8100%	\$0	\$21,085,556
180	344.000	Generators - Crossroads 1	\$4,110,919	P-180	\$0	\$4,110,919	99.8100%	\$0	\$4,103,108
181	345.000	Accessory - Crossroads 1	\$5,048,036	P-181	\$0	\$5,048,036	99.8100%	\$0	\$5,038,445
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-182	\$0	\$0	99.8100%	\$0	\$0
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,208,352		\$0	\$31,208,352		\$0	\$31,149,056
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	P-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$309,084	P-187	\$0	\$309,084	99.8100%	\$0	\$308,497
188	342.000	Fuel Holders - Crossroad 2	\$1,010,528	P-188	\$0	\$1,010,528	99.8100%	\$0	\$1,008,608
189	343.000	Prime Movers - Crossroads 2	\$20,984,191	P-189	\$0	\$20,984,191	99.8100%	\$0	\$20,944,321
190	344.000	Generators - Crossroad 2	\$4,110,959	P-190	\$0	\$4,110,959	99.8100%	\$0	\$4,103,148

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
191	345.000	Accessory - Crossroad 2	\$2,881,206	P-191	\$0	\$2,881,206	99.8100%	\$0	\$2,875,732
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	P-192	\$0	\$0	99.8100%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,295,968		\$0	\$29,295,968		\$0	\$29,240,306
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-195	\$0	\$0	99.8100%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	P-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$309,084	P-197	\$0	\$309,084	99.8100%	\$0	\$308,497
198	342.000	Fuel Holders - Crossroads 3	\$610,695	P-198	\$0	\$610,695	99.8100%	\$0	\$609,535
199	343.000	Prime Movers - Crossroads 3	\$20,266,053	P-199	\$0	\$20,266,053	99.8100%	\$0	\$20,227,547
200	344.000	Generators - Crossroads 3	\$4,109,793	P-200	\$0	\$4,109,793	99.8100%	\$0	\$4,101,984
201	345.000	Accessory - Crossroads 3	\$4,715,453	P-201	\$0	\$4,715,453	99.8100%	\$0	\$4,706,494
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-202	\$0	\$0	99.8100%	\$0	\$0
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,011,078		\$0	\$30,011,078		\$0	\$29,954,057
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4	\$0	P-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$309,224	P-207	\$0	\$309,224	99.8100%	\$0	\$308,636
208	342.000	Fuel Holders - Crossroads 4	\$610,695	P-208	\$0	\$610,695	99.8100%	\$0	\$609,535
209	343.000	Prime Movers - Crossroads 4	\$20,490,666	P-209	\$0	\$20,490,666	99.8100%	\$0	\$20,451,734
210	344.000	Generators - Crossroads 4	\$4,109,980	P-210	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
211	345.000	Accessory - Crossroads 4	\$2,538,120	P-211	\$0	\$2,538,120	99.8100%	\$0	\$2,533,298
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,058,685		\$0	\$28,058,685		\$0	\$28,005,374
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$427,390	P-216	\$0	\$427,390	99.8100%	\$0	\$426,578
217	341.000	Structures - Electric - Crossroads Common	\$1,701,247	P-217	\$0	\$1,701,247	99.8100%	\$0	\$1,698,015
218	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-218	\$0	\$1,921,888	99.8100%	\$0	\$1,918,236
219	343.000	Prime Movers - Crossroads Common	\$0	P-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$30,923	P-220	\$0	\$30,923	99.8100%	\$0	\$30,864
221	345.000	Accessory - Crossroads Common	\$244,641	P-221	\$0	\$244,641	99.8100%	\$0	\$244,176
222	346.000	Misc Power Plant Equip - Crossroads Common	\$120,117	P-222	\$0	\$120,117	99.8100%	\$0	\$119,889
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	\$0	P-225	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
226	340.000	Land - Electric - Total Crossroads	\$0	P-226	-\$240,351	-\$240,351	99.8100%	\$0	-\$239,894
227	341.000	Structures - Electric - Total Crossroads	\$0	P-227	-\$1,279,957	-\$1,279,957	99.8100%	\$0	-\$1,277,525
228	342.000	Fuel Holders - Total Crossroads	\$0	P-228	-\$2,418,184	-\$2,418,184	99.8100%	\$0	-\$2,413,589
229	343.000	Prime Movers - Total Crossroads	\$0	P-229	-\$44,761,402	-\$44,761,402	99.8100%	\$0	-\$44,676,355
230	344.000	Generators - Total Crossroads	\$0	P-230	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
231	345.000	Accessory - Total Crossroads	\$0	P-231	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	P-232	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$70,354,885	-\$70,354,885		\$0	-\$70,221,210
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	P-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$838,985	P-236	\$0	\$838,985	99.8100%	\$0	\$837,391
237	342.000	Fuel Holders - Greenwood 1	\$1,295,417	P-237	\$0	\$1,295,417	99.8100%	\$0	\$1,292,956
238	343.000	Prime Movers - Greenwood 1	\$9,121,026	P-238	\$0	\$9,121,026	99.8100%	\$0	\$9,103,696
239	344.000	Generators - Greenwood 1	\$2,766,543	P-239	\$0	\$2,766,543	99.8100%	\$0	\$2,761,287
240	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-240	\$0	\$2,020,094	99.8100%	\$0	\$2,016,256
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-241	\$0	\$0	99.8100%	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,042,065		\$0	\$16,042,065		\$0	\$16,011,586
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	P-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$197,444	P-245	\$0	\$197,444	99.8100%	\$0	\$197,069
246	342.000	Fuel Holders - Greenwood 2	\$426,046	P-246	\$0	\$426,046	99.8100%	\$0	\$425,237
247	343.000	Prime Movers - Greenwood 2	\$8,841,979	P-247	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
248	344.000	Generators - Greenwood 2	\$2,113,623	P-248	\$0	\$2,113,623	99.8100%	\$0	\$2,109,607
249	345.000	Accessory Equipment - Greenwood 2	\$1,936,570	P-249	\$0	\$1,936,570	99.8100%	\$0	\$1,932,891
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-250	\$0	\$0	99.8100%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$13,515,662		\$0	\$13,515,662		\$0	\$13,489,983
252		GREENWOOD UNIT 3 - NATURAL GAS							
253	340.000	Land - Electric - Greenwood 3	\$0	P-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$907,073	P-254	\$0	\$907,073	99.8100%	\$0	\$905,350
255	342.000	Fuel Holders - Greenwood 3	\$1,359,683	P-255	\$0	\$1,359,683	99.8100%	\$0	\$1,357,100
256	343.000	Prime Movers - Greenwood 3	\$7,680,361	P-256	\$0	\$7,680,361	99.8100%	\$0	\$7,665,768
257	344.000	Generators - Greenwood 3	\$1,815,224	P-257	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
258	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-258	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	P-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$119,335	P-263	\$0	\$119,335	99.8100%	\$0	\$119,108
264	342.000	Fuel Holders - Greenwood 4	\$360,339	P-264	\$0	\$360,339	99.8100%	\$0	\$359,654
265	343.000	Prime Movers - Greenwood 4	\$9,179,236	P-265	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
266	344.000	Generators - Greenwood 4	\$1,651,920	P-266	\$0	\$1,651,920	99.8100%	\$0	\$1,648,781
267	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-267	\$0	\$417,178	99.8100%	\$0	\$416,385
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-268	\$0	\$0	99.8100%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,728,008		\$0	\$11,728,008		\$0	\$11,705,723
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$233,662	P-271	\$0	\$233,662	99.8100%	\$0	\$233,218
272	341.000	Structures - Electric - Greenwood Common	\$3,673,108	P-272	\$0	\$3,673,108	99.8100%	\$0	\$3,666,129
273	342.000	Fuel Holders - Greenwood Common	\$537,372	P-273	\$0	\$537,372	99.8100%	\$0	\$536,351
274	343.000	Prime Movers - Greenwood Common	\$661,111	P-274	\$0	\$661,111	99.8100%	\$0	\$659,855
275	344.000	Generators - Greenwood Common	\$0	P-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$2,062,489	P-276	\$0	\$2,062,489	99.8100%	\$0	\$2,058,570
277	346.000	Misc Power Plant Equip - Greenwood Common	\$199,888	P-277	\$0	\$199,888	99.8100%	\$0	\$199,508
278		TOTAL GREENWOOD COMMON	\$7,367,630		\$0	\$7,367,630		\$0	\$7,353,631
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$59,905	P-280	\$0	\$59,905	99.8100%	\$0	\$59,791
281	341.000	Structures - Electric - Nevada	\$507,732	P-281	\$0	\$507,732	99.8100%	\$0	\$506,767
282	342.000	Fuel Holders - Nevada	\$777,964	P-282	\$0	\$777,964	99.8100%	\$0	\$776,486
283	343.000	Prime Movers - Nevada	\$979,016	P-283	\$0	\$979,016	99.8100%	\$0	\$977,156
284	344.000	Generators - Nevada	\$615,536	P-284	\$0	\$615,536	99.8100%	\$0	\$614,366
285	345.000	Accessory Equipment - Nevada	\$549,179	P-285	\$0	\$549,179	99.8100%	\$0	\$548,136
286	346.000	Misc Power Plant Equip - Nevada	\$75,668	P-286	\$0	\$75,668	99.8100%	\$0	\$75,524
287		TOTAL NEVADA - OIL	\$3,565,000		\$0	\$3,565,000		\$0	\$3,558,226
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	P-289	\$0	\$0	99.8100%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-290	\$0	\$1,313,183	99.8100%	\$0	\$1,310,688
291	342.000	Fuel Holders - South Harper 1	\$400,000	P-291	\$0	\$400,000	99.8100%	\$0	\$399,240
292	343.000	Prime Movers - South Harper 1	\$22,593,546	P-292	\$0	\$22,593,546	99.8100%	\$0	\$22,550,618
293	344.000	Generators - South Harper 1	\$5,750,000	P-293	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
294	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-294	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-295	\$0	\$0	99.8100%	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	P-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-299	\$0	\$1,312,301	99.8100%	\$0	\$1,309,808
300	342.000	Fuel Holders - South Harper 2	\$400,000	P-300	\$0	\$400,000	99.8100%	\$0	\$399,240
301	343.000	Prime Movers - South Harper 2	\$23,234,191	P-301	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
302	344.000	Generators - South Harper 2	\$5,750,000	P-302	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
303	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-303	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
306		SOUTH HARPER 3 - NATURAL GAS							
307	340.000	Land - Electric - South Harper 3	\$0	P-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-308	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
309	342.000	Fuel Holders - South Harper 3	\$400,000	P-309	\$0	\$400,000	99.8100%	\$0	\$399,240
310	343.000	Generators - South Harper 3	\$22,671,039	P-310	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
311	344.000	Prime Movers - South Harper 3	\$5,750,000	P-311	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
312	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-312	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,553,882		\$0	\$34,553,882		\$0	\$34,488,230
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$1,034,874	P-316	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
317	341.000	Structures - Electric - South Harper Common	\$8,427,594	P-317	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
318	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-318	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
319	343.000	Prime Movers - South Harper Common	\$4,284,119	P-319	\$0	\$4,284,119	99.8100%	\$0	\$4,275,979
320	344.000	Generators - South Harper Common	\$0	P-320	\$0	\$0	99.8100%	\$0	\$0
321	345.000	Accessory Equipment - South Harper Common	\$3,996,373	P-321	\$0	\$3,996,373	99.8100%	\$0	\$3,988,780
322	346.000	Misc Power Plant Equip - South Harper Common	\$303,390	P-322	\$0	\$303,390	99.8100%	\$0	\$302,814
323		TOTAL SOUTH HARPER COMMON	\$20,850,977		\$0	\$20,850,977		\$0	\$20,811,361
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325	340.000	Land - Electric - Lake Road 5	\$0	P-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,384,577	P-326	\$0	\$1,384,577	99.8100%	\$0	\$1,381,946
327	342.000	Fuel Holders - Lake Road 5	\$1,078,794	P-327	\$0	\$1,078,794	99.8100%	\$0	\$1,076,744
328	343.000	Prime Movers - Lake Road 5	\$10,572,712	P-328	\$0	\$10,572,712	99.8100%	\$0	\$10,552,624
329	344.000	Generators - Lake Road 5	\$2,499,833	P-329	\$0	\$2,499,833	99.8100%	\$0	\$2,495,083
330	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-330	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	P-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$18,275,316		\$0	\$18,275,316		\$0	\$18,240,592
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric - Lake Road 6	\$0	P-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$417,488	P-335	\$0	\$417,488	99.8100%	\$0	\$416,695
336	342.000	Fuel Holders - Lake Road 6	\$0	P-336	\$0	\$0	99.8100%	\$0	\$0
337	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-337	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
338	344.000	Generators - Lake Road 6	\$512,014	P-338	\$0	\$512,014	99.8100%	\$0	\$511,041
339	345.000	Accessory Equipment - Lake Road 6	\$946,771	P-339	\$0	\$946,771	99.8100%	\$0	\$944,972
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	P-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,589,653		\$0	\$5,589,653		\$0	\$5,579,033
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric - Lake Road 7	\$0	P-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$36,495	P-344	\$0	\$36,495	99.8100%	\$0	\$36,426
345	342.000	Fuel Holders - Lake Road 7	\$9,587	P-345	\$0	\$9,587	99.8100%	\$0	\$9,569
346	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-346	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
347	344.000	Generators - Lake Road 7	\$309,471	P-347	\$0	\$309,471	99.8100%	\$0	\$308,883

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
348	345.000	Accessory Equipment - Lake Road 7	\$738,650	P-348	\$0	\$738,650	99.8100%	\$0	\$737,247
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	P-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,103,406		\$0	\$3,103,406		\$0	\$3,097,511
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	P-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$129,632	P-353	\$0	\$129,632	99.8100%	\$0	\$129,386
354	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-354	\$0	\$2,309,870	99.8100%	\$0	\$2,305,481
355	343.000	Prime Movers - Landfill Turbine	\$21,875	P-355	\$0	\$21,875	99.8100%	\$0	\$21,833
356	344.000	Generators - Landfill Turbine	\$3,149,293	P-356	\$0	\$3,149,293	99.8100%	\$0	\$3,143,309
357	345.000	Accessory Equipment - Landfill Turbine	\$0	P-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,470	P-358	\$0	\$12,470	99.8100%	\$0	\$12,446
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,623,140		\$0	\$5,623,140		\$0	\$5,612,455
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$11,376	P-361	\$0	\$11,376	99.8100%	\$0	\$11,354
362	341.000	Structures - Electric - Ralph Green 3	\$2,042,425	P-362	\$0	\$2,042,425	99.8100%	\$0	\$2,038,544
363	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-363	\$0	\$453,765	99.8100%	\$0	\$452,903
364	343.000	Prime Movers - Ralph Green 3	\$5,956,665	P-364	\$0	\$5,956,665	99.8100%	\$0	\$5,945,347
365	344.000	Generators - Ralph Green 3	\$6,428,305	P-365	\$0	\$6,428,305	99.8100%	\$0	\$6,416,091
366	345.000	Accessory Equipment - Ralph Green 3	\$1,574,781	P-366	\$0	\$1,574,781	99.8100%	\$0	\$1,571,789
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,872	P-367	\$0	\$327,872	99.8100%	\$0	\$327,249
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$16,795,189		\$0	\$16,795,189		\$0	\$16,763,277
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$60,408	P-370	\$0	\$60,408	99.8100%	\$0	\$60,293
371	344.010	Other Prod - Solar	\$8,429,121	P-371	-\$5,337,367	\$3,091,754	99.8100%	\$0	\$3,085,880
372		TOTAL OTHER PRODUCTION - SOLAR	\$8,489,529		-\$5,337,367	\$3,152,162		\$0	\$3,146,173
373		TOTAL OTHER PRODUCTION	\$371,519,190		-\$75,692,252	\$295,826,938		\$0	\$295,264,868
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-375	\$0	\$0	100.0000%	\$0	\$0
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
377		TOTAL PRODUCTION PLANT	\$1,360,304,425		-\$71,948,663	\$1,288,355,762		\$0	\$1,257,048,228
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$2,924,075	P-379	\$0	\$2,924,075	99.8100%	\$0	\$2,918,519
380	350.001	Land Rights - Transmission	\$3,839,076	P-380	\$0	\$3,839,076	99.8100%	\$0	\$3,831,782
381	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-381	\$0	\$12,977,912	99.8100%	\$0	\$12,953,254
382	352.000	Structure & Improvements - Transmission	\$10,576,411	P-382	\$0	\$10,576,411	99.8100%	\$0	\$10,556,316
383	353.000	Station Equipment - Transmission	\$226,576,096	P-383	-\$175,630	\$226,400,466	99.8100%	\$0	\$225,970,305
384	353.030	Station Equipment Communication - Transmission	\$125,547	P-384	\$0	\$125,547	99.8100%	\$0	\$125,308
385	354.000	Towers and Fixtures - Transmission	\$323,639	P-385	\$0	\$323,639	99.8100%	\$0	\$323,024
386	355.000	Poles and Fixtures - Transmission	\$207,798,002	P-386	-\$1,402,180	\$206,395,822	99.8100%	\$0	\$206,003,670
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-387	-\$3,221,405	-\$3,221,405	100.0000%	\$0	-\$3,221,405
388	356.000	Overhead Conductors & Devices - Transmission	\$120,069,505	P-388	\$0	\$120,069,505	99.8100%	\$0	\$119,841,373
389	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-389	\$0	\$0	100.0000%	\$0	\$0
390	357.000	Underground Conduit - Transmission	\$16,148	P-390	\$0	\$16,148	99.8100%	\$0	\$16,117
391	358.000	Underground Conductors & Devices - Transmission	\$86,562	P-391	\$0	\$86,562	99.8100%	\$0	\$86,398
392		TOTAL TRANSMISSION PLANT	\$585,312,973		-\$4,799,215	\$580,513,758		\$0	\$579,404,661
393		TRANSMISSION RETIREMENT WORK IN PROGRESS							
394		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-394	\$0	\$0	100.0000%	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
395		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
396		DISTRIBUTION PLANT							
397	360.000	Land - Electric - Distribution	\$6,863,091	P-397	\$0	\$6,863,091	99.8061%	\$0	\$6,849,783
398	360.010	Land Rights - Electric - Distribution	\$382,240	P-398	\$0	\$382,240	99.8061%	\$0	\$381,499
399	360.020	Land Leased - Distribution	\$22,228	P-399	\$0	\$22,228	99.8061%	\$0	\$22,185
400	361.000	Structures & Improvements - Distribution	\$12,708,827	P-400	\$0	\$12,708,827	99.8061%	\$0	\$12,684,185
401	362.000	Station Equipment - Distribution	\$236,016,146	P-401	\$0	\$236,016,146	99.8061%	\$0	\$235,558,511
402	364.000	Poles, Towers & Fixtures - Distribution	\$319,682,777	P-402	\$0	\$319,682,777	99.8061%	\$0	\$319,062,912
403	365.000	Overhead Conductors & Devices - Distribution	\$204,325,382	P-403	\$0	\$204,325,382	99.8061%	\$0	\$203,929,195
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-404	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
405	366.000	Underground Circuit - Distribution	\$114,556,688	P-405	-\$321,331	\$114,235,357	99.8061%	\$0	\$114,013,855
406	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-406	\$0	\$0	100.0000%	\$0	\$0
407	367.000	Underground Conductors & Devices - Distribution	\$254,450,889	P-407	\$0	\$254,450,889	99.8061%	\$0	\$253,957,509
408	368.000	Line Transformers - Distribution	\$274,039,157	P-408	\$0	\$274,039,157	99.8061%	\$0	\$273,507,795
409	369.010	Services - Overhead - Distribution	\$27,822,514	P-409	\$0	\$27,822,514	99.8061%	\$0	\$27,768,566
410	369.020	Services - Underground - Distribution	\$87,531,827	P-410	\$0	\$87,531,827	99.8061%	\$0	\$87,362,103
411	370.000	Meters - Distribution	\$27,105,851	P-411	\$0	\$27,105,851	99.8061%	\$0	\$27,053,293
412	370.010	Meters - PURPA Distribution	\$2,038,114	P-412	\$0	\$2,038,114	99.8061%	\$0	\$2,034,162
413	370.020	Meters - AMI Distribution	\$51,247,720	P-413	-\$1,973,398	\$49,274,322	99.8061%	\$0	\$49,178,779
414	371.000	Customer Premise Meter Installations - Distribution	\$25,228,054	P-414	\$0	\$25,228,054	99.8061%	\$0	\$25,179,137
415	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	P-415	\$0	\$4,753,905	100.0000%	\$0	\$4,753,905
416	373.000	Street Lighting and Traffic Signal - Distribution	\$54,361,353	P-416	\$0	\$54,361,353	99.8061%	\$0	\$54,255,946
417		TOTAL DISTRIBUTION PLANT	\$1,703,136,763		-\$5,349,814	\$1,697,786,949		\$0	\$1,694,498,235
418		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
419		Distribution Retirement Work In Progress	\$0	P-419	\$0	\$0	100.0000%	\$0	\$0
420		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
421		INCENTIVE COMPENSATION CAPITALIZATION							
422	0.000	Incentive Compensation Capitalization Adj.	\$0	P-422	\$0	\$0	100.0000%	\$0	\$0
423		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
424		GENERAL PLANT							
425	389.000	Land Rights - General	\$1,888,214	P-425	\$0	\$1,888,214	99.7361%	\$0	\$1,883,231
426	390.010	Land RT/ROW - Depreciation - Electric	\$6,300	P-426	\$0	\$6,300	99.7361%	\$0	\$6,283
427	390.000	Structures & Improvements - General	\$53,580,550	P-427	\$0	\$53,580,550	99.7361%	\$0	\$53,439,151
428	391.000	Office Furniture & Equipmepnt - General	\$6,269,573	P-428	\$0	\$6,269,573	99.7361%	\$0	\$6,253,028
429	391.020	Office Furniture - Computers - General	\$7,292,779	P-429	\$0	\$7,292,779	99.7361%	\$0	\$7,273,533
430	391.040	Office Furniture - Software - General	\$0	P-430	\$0	\$0	99.7361%	\$0	\$0
431	392.000	Transportation Equipment - Autos - General	\$690,136	P-431	\$0	\$690,136	99.7361%	\$0	\$688,315
432	392.010	Transportation Equip - Light Trucsh-General	\$5,491,667	P-432	\$0	\$5,491,667	99.7361%	\$0	\$5,477,174
433	392.020	Transportation Equip-Heavy Trucks-General	\$29,223,648	P-433	\$0	\$29,223,648	99.7361%	\$0	\$29,146,527
434	392.030	Transportation Equip - Tractors - General	\$466,534	P-434	\$0	\$466,534	99.7361%	\$0	\$465,303
435	392.040	Transportation Equip - Trailers - General	\$1,227,836	P-435	\$0	\$1,227,836	99.7361%	\$0	\$1,224,596
436	392.050	Transport Equip-Medium Trucks General	\$0	P-436	\$0	\$0	99.7361%	\$0	\$0
437	393.000	Stores Equipment - General	\$66,457	P-437	\$0	\$66,457	99.7361%	\$0	\$66,282
438	394.000	Tools - General	\$4,820,975	P-438	\$0	\$4,820,975	99.7361%	\$0	\$4,808,252
439	395.000	Laboratory Equipment - General	\$4,240,384	P-439	\$0	\$4,240,384	99.7361%	\$0	\$4,229,194
440	396.000	Power Operated Equipment - General	\$5,643,180	P-440	\$0	\$5,643,180	99.7361%	\$0	\$5,628,288
441	397.000	Communication Equipment - General	\$46,527,744	P-441	\$0	\$46,527,744	99.7361%	\$0	\$46,404,957
442	398.000	Miscellaneous Equipment - General	\$695,336	P-442	\$0	\$695,336	99.7361%	\$0	\$693,501
443		TOTAL GENERAL PLANT	\$168,131,313		\$0	\$168,131,313		\$0	\$167,687,615
444		GENERAL PLANT - LAKE ROAD							
445	391.000	Office Furniture and Equipment - General	\$166,545	P-445	\$0	\$166,545	91.4012%	\$0	\$152,224

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
446	391.020	Office Furniture - Computer - General	\$446,667	P-446	\$0	\$446,667	91.4012%	\$0	\$408,259
447	391.040	Office Furniture - Software -General	\$0	P-447	\$0	\$0	91.4012%	\$0	\$0
448	392.000	Transportation Equip - Autos - General	\$0	P-448	\$0	\$0	91.4012%	\$0	\$0
449	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-449	\$0	\$234,779	91.4012%	\$0	\$214,591
450	392.020	Transport Equip - Heavy Trucks - General	\$71,418	P-450	\$0	\$71,418	91.4012%	\$0	\$65,277
451	392.030	Transportation Equip - Tractors -General	\$0	P-451	\$0	\$0	91.4012%	\$0	\$0
452	392.040	Transportation Equip - Trailers -General	\$95,073	P-452	\$0	\$95,073	91.4012%	\$0	\$86,898
453	392.050	Transportation Equip - Medium Trucks - General	\$0	P-453	\$0	\$0	91.4012%	\$0	\$0
454	393.000	Stores Equipment -General	\$23,379	P-454	\$0	\$23,379	91.4012%	\$0	\$21,369
455	394.000	Tools -General	\$202,121	P-455	\$0	\$202,121	91.4012%	\$0	\$184,741
456	395.000	Laboratory Equipment -General	\$366,627	P-456	\$0	\$366,627	91.4012%	\$0	\$335,101
457	396.000	Power Operated Equipment -General	\$951,494	P-457	\$0	\$951,494	91.4012%	\$0	\$869,677
458	397.000	Communication Equipment -General	\$720,310	P-458	\$0	\$720,310	91.4012%	\$0	\$658,372
459	398.000	Miscellaneous Equipment -General	\$181,932	P-459	\$0	\$181,932	91.4012%	\$0	\$166,288
460		TOTAL GENERAL PLANT - LAKE ROAD	\$3,460,345		\$0	\$3,460,345		\$0	\$3,162,797
461		GENERAL RETIREMENTS WORK IN PROGRESS							
462		General - Salvage and Removal Retirements not yet classified	\$0	P-462	\$0	\$0	100.0000%	\$0	\$0
463		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
464		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
465	310.090	Industrial Steam - Land	\$11,450	P-465	\$0	\$11,450	0.0000%	\$0	\$0
466	311.090	Industrial Steam - Structures & Improvements	\$83,232	P-466	\$0	\$83,232	0.0000%	\$0	\$0
467	312.090	Industrial Steam - Boiler	\$1,665,132	P-467	\$0	\$1,665,132	0.0000%	\$0	\$0
468	315.090	Industrial Steam - Accessory	\$48,849	P-468	\$0	\$48,849	0.0000%	\$0	\$0
469	375.090	Industrial Steam - Distribution Structure & Improvement	\$288,775	P-469	\$0	\$288,775	0.0000%	\$0	\$0
470	376.090	Industrial Steam - Mains	\$1,851,481	P-470	\$0	\$1,851,481	0.0000%	\$0	\$0
471	379.090	Industrial Steam - City Gate Measuring/Regulator	\$2,920,935	P-471	\$0	\$2,920,935	0.0000%	\$0	\$0
472	380.090	Industrial Steam - Services	\$100,842	P-472	\$0	\$100,842	0.0000%	\$0	\$0
473	381.090	Industrial Steam - Services -	\$363,850	P-473	\$0	\$363,850	0.0000%	\$0	\$0
474		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$7,334,546		\$0	\$7,334,546		\$0	\$0
475		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
476		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	P-476	\$0	\$0	100.0000%	\$0	\$0
477		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
478		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
479		Capitalized Long-Term Incentive Stock Awards through ?	\$0	P-479	-\$3,561,536	-\$3,561,536	99.7361%	\$0	-\$3,552,137
480		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,552,137
481		TOTAL PLANT IN SERVICE	\$3,861,526,415		-\$85,659,228	\$3,775,867,187		\$0	\$3,732,016,185

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-80	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$111,704		\$0	
P-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$410,538		\$0	
P-82	Boiler Plant Equipment-Electric-Jeffrey Common	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$1,438,628		\$0	
P-85	Accessory Equipment - Electric - Jeffrey Common	315.000		\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		\$1,750,630		\$0	
P-86	Misc Power Plant Equipment - Electric - Jeffrey Common	316.000		\$32,089		\$0
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$32,089		\$0	
P-225	Miscellaneous Intangible - Substation (3553) Total	303.100		-\$3,891,687		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$3,891,687		\$0	
P-226	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$240,351		\$0	
P-227	Structures - Electric - Total Crossroads	341.000		-\$1,279,957		\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$1,279,957		\$0	
P-228	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$2,418,184		\$0	
P-229	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$44,761,402		\$0	
P-230	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,937,477		\$0	
P-231	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,752,236		\$0	
P-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$73,591		\$0	
P-371	Other Prod - Solar	344.010		-\$5,337,367		\$0
	1. To allocate the Evergy West Greenwood Facility plant as of December 31, 2021 (Lyons).		-\$5,337,367		\$0	
P-383	Station Equipment - Transmission	353.000		-\$175,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$175,630		\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-386	Poles and Fixtures - Transmission	355.000		-\$1,402,180		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$1,402,180		\$0	
P-387	Poles and Fixtures - Disallowance Stipulation	355.000		-\$3,221,405		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,221,405		\$0	
P-404	Overhead Conductors & Devices - Disallowance	365.000		-\$3,055,085		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,055,085		\$0	
	2. To include estimated plant additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
P-405	Underground Circuit - Distribution	366.000		-\$321,331		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$321,331		\$0	
P-413	Meters - AMI Distribution	370.020		-\$1,973,398		\$0
	1. To adjust for premature AMI meter replacements (Eubanks).		-\$1,973,398		\$0	
P-479	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	1. To remove capitalized long term incentive compensation (Majors)		-\$3,561,536		\$0	
Total Plant Adjustments				-\$85,659,228		\$0

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$96,409	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$605,185	0.00%	\$0	0	0.00%
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,450,733	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,157,811	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$347,904	0.00%	\$0	0	0.00%
8	303.020	MEEIA Uplight - 100% MO	\$0	0.00%	\$0	0	0.00%
9	303.090	Misc - Transmission Ln MINT Line Demand	\$71,981	0.00%	\$0	0	0.00%
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$929,270	0.00%	\$0	0	0.00%
11	303.130	Misc Radio Frequencies	\$107,493	0.00%	\$0	0	0.00%
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	0.00%	\$0	0	0.00%
13		TOTAL INTANGIBLE PLANT	\$33,766,786		\$0		
14		PRODUCTION PLANT					
15		STEAM PRODUCTION					
16		SIBLEY UNIT 1 - STEAM					
17	310.000	Land-Electric Sibley 1 MPS	\$0	0.00%	\$0	0	0.00%
18	311.000	Structures-Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	0.00%	\$0	0	0.00%
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
21	314.000	Turbogenerator - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	0.00%	\$0	0	0.00%
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0		
25		SIBLEY UNIT 2 - STEAM					
26	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
27	311.000	Structures - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	0.00%	\$0	0	0.00%
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbogenerator - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0		
34		SIBLEY UNIT 3 - STEAM					
35	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	0.00%	\$0	0	0.00%
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
39	314.000	Turbogenerator - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	0.00%	\$0	0	0.00%
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0		
43		SIBLEY FACILITY COMMON - STEAM					

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Sibley Common	\$12,701	0.00%	\$0	0	0.00%
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$12,701		\$0		
52		JEFFREY UNIT 1 - STEAM					
53	310.000	Land - Electric Jeffrey 1 MPS	\$82,112	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric Jeffrey 1	\$6,536,996	2.26%	\$147,736	0	0.00%
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$16,222,239	1.49%	\$241,711	0	0.00%
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,684,596	7.39%	\$2,267,592	0	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,373,648	2.25%	\$143,407	0	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,258,772	0.82%	\$18,522	0	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$428,760	5.07%	\$21,738	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$62,587,123		\$2,840,706		
61		JEFFREY UNIT 2 - STEAM					
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,148	0.00%	\$0	0	0.00%
63	311.000	Structures - Electric - Jeffrey 2	\$5,173,720	2.27%	\$117,443	0	0.00%
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$20,848,047	1.69%	\$352,332	0	0.00%
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,126,103	11.27%	\$1,704,712	0	0.00%
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,697,767	1.85%	\$123,909	0	0.00%
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,616,286	2.74%	\$71,686	0	0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$746,686	5.14%	\$38,380	0	0.00%
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,279,757		\$2,408,462		
70		JEFFREY UNIT 3 - STEAM					
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,090	0.00%	\$0	0	0.00%
72	311.000	Structures - Electric - Jeffrey 3	\$5,832,481	2.29%	\$133,564	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,185,627	1.56%	\$392,896	0	0.00%
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,596,427	12.10%	\$1,887,168	0	0.00%
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$8,702,887	2.02%	\$175,798	0	0.00%
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,461,355	0.98%	\$24,121	0	0.00%
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$436,842	5.28%	\$23,065	0	0.00%
78		TOTAL JEFFREY UNIT 3 - STEAM	\$58,218,709		\$2,636,612		
79		JEFFREY FACILITY COMMON - STEAM					
80	310.000	Land - Electric - Jeffrey Common MPS	\$322,232	0.00%	\$0	0	0.00%
81	311.000	Structures - Electric - Jeffrey Common	\$6,598,194	3.73%	\$246,113	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$8,406,248	3.68%	\$309,350	0	0.00%
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,560,415	7.74%	\$1,359,176	0	0.00%
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,152,013	2.84%	\$61,117	0	0.00%
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,967,891	2.97%	\$88,146	0	0.00%
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,695,679	4.84%	\$82,071	0	0.00%
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$39,702,672		\$2,145,973		

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
88		IATAN UNIT 1 - STEAM					
89	310.000	Land - Electric - Iatan 1	\$248,805	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - Iatan 1	\$5,259,808	3.82%	\$200,925	0	0.00%
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	3.82%	-\$579	0	0.00%
92	312.000	Boiler Plant Equipment - Iatan 1	\$121,754,613	4.88%	\$5,941,625	0	0.00%
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	4.88%	-\$12,821	0	0.00%
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$454,360	9.68%	\$43,982	0	0.00%
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,025,501	4.21%	\$969,374	0	0.00%
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,743,037	4.53%	\$803,760	0	0.00%
97	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	4.53%	-\$973	0	0.00%
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,316,319	5.31%	\$122,997	0	0.00%
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	5.31%	-\$127	0	0.00%
100		TOTAL IATAN UNIT 1 - STEAM	\$170,500,717		\$8,068,163		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - Iatan 2	\$30,026,106	2.46%	\$738,642	0	0.00%
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	2.46%	-\$10,703	0	0.00%
104	312.000	Boiler Plant Equipment - Iatan 2	\$218,680,006	3.00%	\$6,560,400	0	0.00%
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	3.00%	-\$93,815	0	0.00%
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	0.00%	\$0	0	0.00%
107	314.000	Turbogenerator - Electric - Iatan 2	\$73,950,942	2.95%	\$2,181,553	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.95%	-\$12,753	0	0.00%
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,447,426	2.80%	\$516,528	0	0.00%
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.80%	-\$4,045	0	0.00%
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,729,157	3.51%	\$60,693	0	0.00%
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	3.51%	-\$567	0	0.00%
113		TOTAL IATAN UNIT 2 - STEAM	\$338,678,475		\$9,935,933		
114		IATAN FACILITY COMMON - STEAM					
115	310.000	Land - Electric - Iatan Common	\$11,359	0.00%	\$0	0	0.00%
116	311.000	Structures - Electric - Iatan Common	\$30,267,655	2.41%	\$729,450	0	0.00%
117	312.000	Boiler Plant Equipment - Iatan Common	\$55,861,968	2.95%	\$1,647,928	0	0.00%
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	0.00%	\$0	0	0.00%
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,757,656	2.88%	\$50,620	0	0.00%
120	315.000	Accessory Equipment - Iatan Common	\$8,212,157	2.70%	\$221,728	0	0.00%
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,595,144	3.42%	\$88,754	0	0.00%
122		TOTAL IATAN FACILITY COMMON - STEAM	\$98,705,939		\$2,738,480		
123		LAKE ROAD UNIT 1 - STEAM					
124	310.000	Land - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
125	311.000	Structures - Electric - Lake Road 1	\$790,418	4.24%	\$33,514	0	0.00%
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$581,896	6.76%	\$39,336	0	0.00%
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	0.00%	\$0	0	0.00%
128	314.000	Turbogenerator - Electric - Lake Road 1	\$3,608,087	4.41%	\$159,117	0	0.00%
129	315.000	Accessory Equip - Electric - Lake Road 1	\$1,834,275	6.09%	\$111,707	0	0.00%
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$6,814,676		\$343,674		

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
132		LAKE ROAD UNIT 2 - STEAM					
133	310.000	Land - Electric - Lake Road 2	\$0	0.00%	\$0	0	0.00%
134	311.000	Structures - Electric - Lake Road 2	\$951,198	4.73%	\$44,992	0	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$42,220	6.43%	\$2,715	0	0.00%
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,698,588	4.51%	\$166,806	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,622,650	5.90%	\$95,736	0	0.00%
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	0.00%	\$0	0	0.00%
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,314,656		\$310,249		
141		LAKE ROAD UNIT 3 - STEAM					
142	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 3	\$312,081	4.81%	\$15,011	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$302,262	7.13%	\$21,551	0	0.00%
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
146	314.000	Turbogenerator - Electric - Lake Road 3	\$1,298,016	3.08%	\$39,979	0	0.00%
147	315.000	Accessory Equip - Electric - Lake Road 3	\$76,219	4.10%	\$3,125	0	0.00%
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	0.00%	\$0	0	0.00%
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,988,578		\$79,666		
150		LAKE ROAD UNIT 4 - STEAM					
151	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
152	311.000	Structures - Electric - Lake Road 4	\$3,531,093	5.09%	\$179,733	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,161,440	6.17%	\$997,161	0	0.00%
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$862,448	13.29%	\$114,619	0	0.00%
155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,090,826	4.45%	\$493,542	0	0.00%
156	315.000	Accessory Equip - Electric - Lake Road 4	\$3,603,718	3.70%	\$133,338	0	0.00%
157	316.000	Misc Power Plant Equip - Lake Road 4	\$16,450	6.37%	\$1,048	0	0.00%
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,265,975		\$1,919,441		
159		LAKE ROAD BOILERS - STEAM					
160	310.000	Land - Electric - Lake Road Boilers	\$38,845	0.00%	\$0	0	0.00%
161	311.000	Structures - Electric - Lake Road Boilers	\$20,834,937	6.05%	\$1,260,514	0	0.00%
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$56,423,951	6.44%	\$3,633,702	0	0.00%
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$3,141,669	13.67%	\$429,466	0	0.00%
164	314.000	Turbogenerator - Electric - Lake Road Boilers	\$1,737,218	6.12%	\$106,318	0	0.00%
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$7,758,965	5.47%	\$424,415	0	0.00%
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$1,777,797	7.30%	\$129,779	0	0.00%
167		TOTAL LAKE ROAD BOILERS - STEAM	\$91,713,382		\$5,984,194		
168		TOTAL STEAM PRODUCTION	\$961,783,360		\$39,411,553		
169		NUCLEAR PRODUCTION					
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
171		HYDRAULIC PRODUCTION					
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
173		OTHER PRODUCTION					
174		CROSSROAD UNIT 1 - NATURAL GAS					

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
176	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
177	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
178	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
179	343.000	Prime Movers - Crossroads 1	\$21,085,556	1.19%	\$250,918	0	0.00%
180	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
181	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	0.00%	\$0	0	0.00%
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,149,056		\$470,599		
184		CROSSROADS UNIT 2 - NATURAL GAS					
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
186	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
187	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
188	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
189	343.000	Prime Movers - Crossroads 2	\$20,944,321	1.16%	\$242,954	0	0.00%
190	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
191	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	0.00%	\$0	0	0.00%
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,240,306		\$417,026		
194		CROSSROAD UNIT 3 - NATURAL GAS					
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
196	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
198	342.000	Fuel Holders - Crossroads 3	\$609,535	2.03%	\$12,374	0	0.00%
199	343.000	Prime Movers - Crossroads 3	\$20,227,547	1.08%	\$218,458	0	0.00%
200	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
201	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$29,954,057		\$473,593		
204		CROSSROADS UNIT 4 - NATURAL GAS					
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
206	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
207	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
208	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
209	343.000	Prime Movers - Crossroads 4	\$20,451,734	1.07%	\$218,834	0	0.00%
210	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
211	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,005,374		\$371,141		
214		CROSSROADS COMMON - NATURAL GAS					
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	0.00%	\$0	0	0.00%
216	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
217	341.000	Structures - Electric - Crossroads Common	\$1,698,015	3.01%	\$51,110	0	0.00%
218	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
219	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
220	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
221	345.000	Accessory - Corsroads Common	\$244,176	3.32%	\$8,107	0	0.00%
222	346.000	Misc Power Plant Equip - Crossroads Common	\$119,889	3.71%	\$4,448	0	0.00%
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,437,758		\$102,850		
224		TOTAL CROSSROADS - NATURAL GAS					
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	-\$3,884,293	0.00%	\$0	0	0.00%
226	340.000	Land - Electric - Total Crossroads	-\$239,894	0.00%	\$0	0	0.00%
227	341.000	Structures - Electric - Total Crossroads	-\$1,277,525	1.75%	-\$22,357	0	0.00%
228	342.000	Fuel Holders - Total Crossroads	-\$2,413,589	3.09%	-\$74,580	0	0.00%
229	343.000	Prime Movers - Total Crossroads	-\$44,676,355	4.81%	-\$2,148,933	0	0.00%
230	344.000	Generators - Total Crossroads	-\$8,920,496	3.87%	-\$345,223	0	0.00%
231	345.000	Accessory - Total Crossroads	-\$8,735,607	2.85%	-\$248,965	0	0.00%
232	346.000	Misc Power Plant Equip - Total Crossroads	-\$73,451	3.57%	-\$2,622	0	0.00%
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	-\$70,221,210		-\$2,842,680		
234		GREENWOOD UNIT 1 - NATURAL GAS					
235	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
237	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
238	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
239	344.000	Generators - Greenwood 1	\$2,761,287	0.78%	\$21,538	0	0.00%
240	345.000	Accessory Equipment - Greenwood 1	\$2,016,256	2.86%	\$57,665	0	0.00%
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	0.00%	\$0	0	0.00%
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,011,586		\$230,735		
243		GREENWOOD UNIT 2 - NATURAL GAS					
244	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
245	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	0	0.00%
246	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	0	0.00%
247	343.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	0	0.00%
248	344.000	Generators - Greenwood 2	\$2,109,607	0.37%	\$7,806	0	0.00%
249	345.000	Accessory Equipment - Greenwood 2	\$1,932,891	2.11%	\$40,784	0	0.00%
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	0.00%	\$0	0	0.00%
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$13,489,983		\$144,308		
252		GREENWOOD UNIT 3 - NATURAL GAS					
253	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
255	342.000	Fuel Holders - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
256	343.000	Prime Movers - Greenwood 3	\$7,665,768	0.96%	\$73,591	0	0.00%
257	344.000	Generators - Greenwood 3	\$1,811,775	0.40%	\$7,247	0	0.00%
258	345.000	Accessory Equipment - Greenwood 3	\$1,642,417	2.97%	\$48,780	0	0.00%
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	0.00%	\$0	0	0.00%
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,382,410		\$216,362		
261		GREENWOOD UNIT 4 - NATURAL GAS					
262	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
263	341.000	Structures - Electric - Greenwood 4	\$119,108	3.78%	\$4,502	0	0.00%
264	342.000	Fuel Holders - Greenwood 4	\$359,654	0.87%	\$3,129	0	0.00%
265	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
266	344.000	Generators - Greenwood 4	\$1,648,781	1.10%	\$18,137	0	0.00%

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
267	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,705,723		\$478,275		
270		GREENWOOD COMMON					
271	340.000	Land - Electric - Greenwood Common	\$233,218	0.00%	\$0	0	0.00%
272	341.000	Structures - Electric - Greenwood Common	\$3,666,129	5.24%	\$192,105	0	0.00%
273	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
274	343.000	Prime Movers - Greenwood Common	\$659,855	1.32%	\$8,710	0	0.00%
275	344.000	Generators - Greenwood Common	\$0	0.00%	\$0	0	0.00%
276	345.000	Accessory Equipment - Greenwood Common	\$2,058,570	3.51%	\$72,256	0	0.00%
277	346.000	Misc Power Plant Equip - Greenwood Common	\$199,508	6.28%	\$12,529	0	0.00%
278		TOTAL GREENWOOD COMMON	\$7,353,631		\$295,308		
279		NEVADA - OIL					
280	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
281	341.000	Structures - Electric - Nevada	\$506,767	4.74%	\$24,021	0	0.00%
282	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$21,742	0	0.00%
283	343.000	Prime Movers - Nevada	\$977,156	0.23%	\$2,247	0	0.00%
284	344.000	Generators - Nevada	\$614,366	0.00%	\$0	0	0.00%
285	345.000	Accessory Equipment - Nevada	\$548,136	3.08%	\$16,883	0	0.00%
286	346.000	Misc Power Plant Equip - Nevada	\$75,524	6.48%	\$4,894	0	0.00%
287		TOTAL NEVADA - OIL	\$3,558,226		\$69,787		
288		SOUTH HARPER UNIT 1 - NATURAL GAS					
289	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
290	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
291	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
292	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
293	344.000	Generators - South Harper 1	\$5,739,075	1.58%	\$90,677	0	0.00%
294	345.000	Accessory Equipment - South Harper 1	\$4,410,773	2.33%	\$102,771	0	0.00%
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	0.00%	\$0	0	0.00%
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,410,394		\$488,204		
297		SOUTH HARPER UNIT 2 - NATURAL GAS					
298	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
299	341.000	Structures - Electric - South Harper 2	\$1,309,808	2.80%	\$36,675	0	0.00%
300	342.000	Fuel Holders - South Harper 2	\$399,240	1.94%	\$7,745	0	0.00%
301	343.000	Prime Movers - South Harper 2	\$23,190,046	1.15%	\$266,686	0	0.00%
302	344.000	Generators - South Harper 2	\$5,739,075	1.58%	\$90,677	0	0.00%
303	345.000	Accessory Equipment - South Harper 2	\$4,410,773	2.33%	\$102,771	0	0.00%
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	0.00%	\$0	0	0.00%
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,048,942		\$504,554		
306		SOUTH HARPER 3 - NATURAL GAS					
307	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
308	341.000	Structures - Electric - South Harper 3	\$1,311,178	2.81%	\$36,844	0	0.00%
309	342.000	Fuel Holders - South Harper 3	\$399,240	1.94%	\$7,745	0	0.00%
310	343.000	Generators - South Harper 3	\$22,627,964	1.13%	\$255,696	0	0.00%
311	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
312	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	0	0.00%
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	0	0.00%

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
315		SOUTH HARPER COMMON					
316	340.000	Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
317	341.000	Structures - Electric - South Harper Common	\$8,411,582	2.85%	\$239,730	0	0.00%
318	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
319	343.000	Prime Movers - South Harper Common	\$4,275,979	2.54%	\$108,610	0	0.00%
320	344.000	Generators - South Harper Common	\$0	0.00%	\$0	0	0.00%
321	345.000	Accessory Equipment - South Harper Common	\$3,988,780	2.30%	\$91,742	0	0.00%
322	346.000	Misc Power Plant Equip - South Harper Common	\$302,814	2.40%	\$7,268	0	0.00%
323		TOTAL SOUTH HARPER COMMON	\$20,811,361		\$500,817		
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL					
325	340.000	Land - Electric - Lake Road 5	\$0	0.00%	\$0	0	0.00%
326	341.000	Structures - Electric - Lake Road 5	\$1,381,946	3.49%	\$48,230	0	0.00%
327	342.000	Fuel Holders - Lake Road 5	\$1,076,744	3.18%	\$34,240	0	0.00%
328	343.000	Prime Movers - Lake Road 5	\$10,552,624	2.10%	\$221,605	0	0.00%
329	344.000	Generators - Lake Road 5	\$2,495,083	0.64%	\$15,969	0	0.00%
330	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	3.57%	\$0	0	0.00%
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$18,240,592		\$472,612		
333		LAKE ROAD TURBINE 6 - OIL					
334	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
335	341.000	Structures - Electric - Lake Road 6	\$416,695	3.40%	\$14,168	0	0.00%
336	342.000	Fuel Holders - Lake Road 6	\$0	0.00%	\$0	0	0.00%
337	343.000	Prime Movers - Lake Road 6	\$3,706,325	0.00%	\$0	0	0.00%
338	344.000	Generators - Lake Road 6	\$511,041	1.20%	\$6,132	0	0.00%
339	345.000	Accessory Equipment - Lake Road 6	\$944,972	3.81%	\$36,003	0	0.00%
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	3.57%	\$0	0	0.00%
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,579,033		\$56,303		
342		LAKE ROAD TURBINE 7 - OIL					
343	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
344	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246	0	0.00%
345	342.000	Fuel Holders - Lake Road 7	\$9,569	1.63%	\$156	0	0.00%
346	343.000	Prime Movers - Lake Road 7	\$2,005,386	0.00%	\$0	0	0.00%
347	344.000	Generators - Lake Road 7	\$308,883	2.65%	\$8,185	0	0.00%
348	345.000	Accessory Equipment - Lake Road 7	\$737,247	4.29%	\$31,628	0	0.00%
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	3.57%	\$0	0	0.00%
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,097,511		\$41,215		
351		LANDFILL TURBINE - METHANE GAS					
352	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
353	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
354	342.000	Fuel Holders - Landfill Turbine	\$2,305,481	3.29%	\$75,850	0	0.00%
355	343.000	Prime Movers - Landfill Turbine	\$21,833	3.80%	\$830	0	0.00%
356	344.000	Generators - Landfill Turbine	\$3,143,309	2.91%	\$91,470	0	0.00%
357	345.000	Accessory Equipment - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,446	4.63%	\$576	0	0.00%
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,612,455		\$172,621		

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
360		RALPH GREEN UNIT 3 - NATURAL GAS					
361	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
362	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
363	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
364	343.000	Prime Movers - Ralph Green 3	\$5,945,347	1.40%	\$83,235	0	0.00%
365	344.000	Generators - Ralph Green 3	\$6,416,091	0.03%	\$1,925	0	0.00%
366	345.000	Accessory Equipment - Ralph Green 3	\$1,571,789	2.47%	\$38,823	0	0.00%
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,249	6.75%	\$22,089	0	0.00%
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$16,763,277		\$244,440		
369		OTHER PRODUCTION - SOLAR					
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$60,293	4.38%	\$2,641	0	0.00%
371	344.010	Other Prod - Solar	\$3,085,880	3.02%	\$93,194	0	0.00%
372		TOTAL OTHER PRODUCTION - SOLAR	\$3,146,173		\$95,835		
373		TOTAL OTHER PRODUCTION	\$295,264,868		\$3,497,638		
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
377		TOTAL PRODUCTION PLANT	\$1,257,048,228		\$42,909,191		
378		TRANSMISSION PLANT					
379	350.000	Land - Transmission	\$2,918,519	0.00%	\$0	0	0.00%
380	350.001	Land Rights - Transmission	\$3,831,782	0.00%	\$0	0	0.00%
381	350.040	Land Rights - Depreciable - Transmission	\$12,953,254	0.00%	\$0	0	0.00%
382	352.000	Structure & Improvements - Transmission	\$10,556,316	1.50%	\$158,345	0	0.00%
383	353.000	Station Equipment - Transmission	\$225,970,305	1.77%	\$3,999,674	0	0.00%
384	353.030	Station Equipment Communication - Transmission	\$125,308	4.00%	\$5,012	0	0.00%
385	354.000	Towers and Fixtures - Transmission	\$323,024	1.85%	\$5,976	0	0.00%
386	355.000	Poles and Fixtures - Transmission	\$206,003,670	2.70%	\$5,562,099	0	0.00%
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$3,221,405	2.70%	-\$86,978	0	0.00%
388	356.000	Overhead Conductors & Devices - Transmission	\$119,841,373	2.43%	\$2,912,145	0	0.00%
389	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	2.43%	\$0	0	0.00%
390	357.000	Underground Conduit - Transmission	\$16,117	2.22%	\$358	0	0.00%
391	358.000	Underground Conductors & Devices - Transmission	\$86,398	2.00%	\$1,728	0	0.00%
392		TOTAL TRANSMISSION PLANT	\$579,404,661		\$12,558,359		
393		TRANSMISSION RETIREMENT WORK IN PROGRESS					
394		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
395		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0		
396		DISTRIBUTION PLANT					
397	360.000	Land - Electric - Distribution	\$6,849,783	0.00%	\$0	0	0.00%
398	360.010	Land Rights - Electric - Distribution	\$381,499	0.00%	\$0	0	0.00%
399	360.020	Land Leased - Distribution	\$22,185	0.00%	\$0	0	0.00%

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
400	361.000	Structures & Improvements - Distribution	\$12,684,185	1.57%	\$199,142	0	0.00%
401	362.000	Station Equipment - Distribution	\$235,558,511	1.84%	\$4,334,277	0	0.00%
402	364.000	Poles, Towers & Fixtures - Distribution	\$319,062,912	3.78%	\$12,060,578	0	0.00%
403	365.000	Overhead Conductors & Devices - Distribution	\$203,929,195	2.79%	\$5,689,625	0	0.00%
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER- 2012-0175	-\$3,055,085	2.79%	-\$85,237	0	0.00%
405	366.000	Underground Circuit - Distribution	\$114,013,855	3.20%	\$3,648,443	0	0.00%
406	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	3.20%	\$0	0	0.00%
407	367.000	Underground Conductors & Devices - Distribution	\$253,957,509	3.30%	\$8,380,598	0	0.00%
408	368.000	Line Transformers - Distribution	\$273,507,795	2.77%	\$7,576,166	0	0.00%
409	369.010	Services - Overhead - Distribution	\$27,768,566	3.47%	\$963,569	0	0.00%
410	369.020	Services - Underground - Distribution	\$87,362,103	3.09%	\$2,699,489	0	0.00%
411	370.000	Meters - Distribution	\$27,053,293	4.05%	\$1,095,658	0	0.00%
412	370.010	Meters - PURPA Distribution	\$2,034,162	5.00%	\$101,708	0	0.00%
413	370.020	Meters - AMI Distribution	\$49,178,779	5.00%	\$2,458,939	0	0.00%
414	371.000	Customer Premise Meter Installations - Distribution	\$25,179,137	3.43%	\$863,644	0	0.00%
415	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	10.00%	\$475,391	0	0.00%
416	373.000	Street Lighting and Traffic Signal - Distribution	\$54,255,946	4.00%	\$2,170,238	0	0.00%
417		TOTAL DISTRIBUTION PLANT	\$1,694,498,235		\$52,632,228		
418		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
419		Distribution Retirement Work In Progress	\$0	0.00%	\$0	0	0.00%
420		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
421		INCENTIVE COMPENSATION CAPITALIZATION					
422		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
423		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
424		GENERAL PLANT					
425	389.000	Land Rights - General	\$1,883,231	0.00%	\$0	0	0.00%
426	390.010	Land RT/ROW - Depreciation - Electric	\$6,283	0.00%	\$0	0	0.00%
427	390.000	Structures & Improvements - General	\$53,439,151	2.87%	\$1,533,704	0	0.00%
428	391.000	Office Furniture & Equipemnt - General	\$6,253,028	5.00%	\$312,651	0	0.00%
429	391.020	Office Furniture - Computers - General	\$7,273,533	12.50%	\$909,192	0	0.00%
430	391.040	Office Furniture - Software - General	\$0	0.00%	\$0	0	0.00%
431	392.000	Transportation Equipment - Autos - General	\$688,315	10.00%	\$68,832	0	0.00%
432	392.010	Transportation Equip - Light Trucsh-General	\$5,477,174	8.89%	\$486,921	0	0.00%
433	392.020	Transportation Equip-Heavy Trucks-General	\$29,146,527	6.66%	\$1,941,159	0	0.00%
434	392.030	Transportation Equip - Tractors - General	\$465,303	5.34%	\$24,847	0	0.00%
435	392.040	Transportation Equip - Trailers - General	\$1,224,596	4.21%	\$51,555	0	0.00%
436	392.050	Transport Equip-Medium Trucks General	\$0	0.00%	\$0	0	0.00%
437	393.000	Stores Equipment - General	\$66,282	4.00%	\$2,651	0	0.00%
438	394.000	Tools - General	\$4,808,252	4.00%	\$192,330	0	0.00%
439	395.000	Laboratory Equipment - General	\$4,229,194	3.33%	\$140,832	0	0.00%
440	396.000	Power Operated Equipment - General	\$5,628,288	4.47%	\$251,584	0	0.00%
441	397.000	Communication Equipment - General	\$46,404,957	3.70%	\$1,716,983	0	0.00%
442	398.000	Miscellaneous Equipment - General	\$693,501	4.00%	\$27,740	0	0.00%
443		TOTAL GENERAL PLANT	\$167,687,615		\$7,660,981		
444		GENERAL PLANT - LAKE ROAD					

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
445	391.000	Office Furniture and Equipment - General	\$152,224	5.00%	\$7,611	0	0.00%
446	391.020	Office Furniture - Computer - General	\$408,259	12.50%	\$51,032	0	0.00%
447	391.040	Office Furniture - Software -General	\$0	11.11%	\$0	0	0.00%
448	392.000	Transportation Equip - Autos - General	\$0	11.25%	\$0	0	0.00%
449	392.010	Transportation Equip -Light Trucks -General	\$214,591	11.25%	\$24,141	0	0.00%
450	392.020	Transport Equip - Heavy Trucks - General	\$65,277	11.25%	\$7,344	0	0.00%
451	392.030	Transportation Equip - Tractors -General	\$0	11.25%	\$0	0	0.00%
452	392.040	Transportation Equip - Trailers -General	\$86,898	11.25%	\$9,776	0	0.00%
453	392.050	Transportation Equip - Medium Trucks - General	\$0	11.25%	\$0	0	0.00%
454	393.000	Stores Equipment -General	\$21,369	4.00%	\$855	0	0.00%
455	394.000	Tools -General	\$184,741	4.00%	\$7,390	0	0.00%
456	395.000	Laboratory Equipment -General	\$335,101	3.30%	\$11,058	0	0.00%
457	396.000	Power Operated Equipment -General	\$869,677	4.45%	\$38,701	0	0.00%
458	397.000	Communication Equipment -General	\$658,372	3.70%	\$24,360	0	0.00%
459	398.000	Miscellaneous Equipment -General	\$166,288	4.00%	\$6,652	0	0.00%
460		TOTAL GENERAL PLANT - LAKE ROAD	\$3,162,797		\$188,920		
461		GENERAL RETIREMENTS WORK IN PROGRESS					
462		General - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
463		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
464		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
465	310.090	Industrial Steam - Land	\$0	0.00%	\$0	0	0.00%
466	311.090	Industrial Steam - Structures & Improvements	\$0	0.00%	\$0	0	0.00%
467	312.090	Industrial Steam - Boiler	\$0	0.00%	\$0	0	0.00%
468	315.090	Industrial Steam - Accessory	\$0	0.00%	\$0	0	0.00%
469	375.090	Industrial Steam - Distribution Structure & Improvement	\$0	0.00%	\$0	0	0.00%
470	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
471	379.090	Industrial Steam - City Gate	\$0	0.00%	\$0	0	0.00%
472	380.090	Measuring/Regulator	\$0	0.00%	\$0	0	0.00%
473	381.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
474		Industrial Steam - Services -	\$0	0.00%	\$0	0	0.00%
474		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
475		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
476		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
477		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
478		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
479		Capitalized Long-Term Incentive Stock Awards through ?	-\$3,552,137	0.00%	\$0	0	0.00%
480		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,552,137		\$0		
481		Total Depreciation	\$3,732,016,185		\$115,949,679		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$19,323	R-2	\$0	\$19,323	99.7361%	\$0	\$19,272
3	303.010	Misc Intangible - Substation (like 353) Demand	\$137,443	R-3	\$0	\$137,443	99.8100%	\$0	\$137,182
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$6,229,546	R-4	\$0	\$6,229,546	99.8100%	\$0	\$6,217,710
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$16,829,718	R-5	\$0	\$16,829,718	99.7361%	\$0	\$16,785,304
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	R-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	R-7	\$0	\$350,000	91.4012%	\$0	\$319,904
8	303.020	MEEIA Uplight - 100% MO	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line Demand	\$39,646	R-9	\$0	\$39,646	99.8100%	\$0	\$39,571
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$203,920	R-10	\$0	\$203,920	99.8100%	\$0	\$203,533
11	303.130	Misc Radio Frequencies	\$24,139	R-11	\$0	\$24,139	99.8100%	\$0	\$24,093
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$23,833,735		\$0	\$23,833,735		\$0	\$23,746,569
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	R-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	R-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	R-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	R-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	R-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	R-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	R-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	R-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	R-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	R-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	R-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	R-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	R-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	R-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	R-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	R-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	R-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	R-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	R-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	R-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	R-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0
43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	R-44	\$15,994,504	\$15,994,504	99.8100%	\$0	\$15,964,114
45	311.000	Structures - Electric - Sibley Common	-\$15,994,504	R-45	\$64,748,114	\$48,753,610	99.8100%	\$0	\$48,660,978
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	-\$64,748,114	R-46	\$40,897,014	-\$23,851,100	99.8100%	\$0	-\$23,805,783
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	-\$40,897,014	R-47	\$14,624,440	-\$26,272,574	99.8100%	\$0	-\$26,222,656
48	314.000	Turbogenerator - Electric - Sibley Common	-\$14,624,440	R-48	\$7,831,681	-\$6,792,759	99.8100%	\$0	-\$6,779,853

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49	315.000	Accessory Equipment - Electric - Sibley Common	-\$7,831,681	R-49	\$1,561,472	-\$6,270,209	99.8100%	\$0	-\$6,258,296
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	-\$1,561,472	R-50	\$0	-\$1,561,472	99.8100%	\$0	-\$1,558,505
51		TOTAL SIBLEY FACILITY COMMON - STEAM	-\$145,657,225		\$145,657,225	\$0		\$0	-\$1
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-53	\$0	\$0	99.8100%	\$0	\$0
54	311.000	Structures - Electric Jeffrey 1	\$5,805,001	R-54	\$0	\$5,805,001	99.8100%	\$0	\$5,793,971
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$10,066,818	R-55	\$0	\$10,066,818	99.8100%	\$0	\$10,047,691
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$3,711,544	R-56	\$0	\$3,711,544	99.8100%	\$0	\$3,704,492
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$2,150,653	R-57	\$0	\$2,150,653	99.8100%	\$0	\$2,146,567
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$1,898,208	R-58	\$0	\$1,898,208	99.8100%	\$0	\$1,894,601
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$191,790	R-59	\$0	\$191,790	99.8100%	\$0	\$191,426
60		TOTAL JEFFREY UNIT 1 - STEAM	\$23,824,014		\$0	\$23,824,014		\$0	\$23,778,748
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-62	\$0	\$0	99.8100%	\$0	\$0
63	311.000	Structures - Electric - Jeffrey 2	\$4,560,236	R-63	\$0	\$4,560,236	99.8100%	\$0	\$4,551,572
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$14,731,015	R-64	\$0	\$14,731,015	99.8100%	\$0	\$14,703,026
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$2,322,618	R-65	\$0	\$2,322,618	99.8100%	\$0	\$2,318,205
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,627,729	R-66	\$0	\$2,627,729	99.8100%	\$0	\$2,668,649
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$1,493,348	R-67	\$0	\$1,493,348	99.8100%	\$0	\$1,490,511
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$319,409	R-68	\$0	\$319,409	99.8100%	\$0	\$318,802
69		TOTAL JEFFREY UNIT 2 - STEAM	\$26,100,355		\$0	\$26,100,355		\$0	\$26,050,765
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-71	\$0	\$0	99.8100%	\$0	\$0
72	311.000	Structures - Electric - Jeffrey 3	\$4,905,035	R-72	\$0	\$4,905,035	99.8100%	\$0	\$4,895,715
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$18,657,573	R-73	\$0	\$18,657,573	99.8100%	\$0	\$18,622,124
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$2,627,689	R-74	\$0	\$2,627,689	99.8100%	\$0	\$2,622,696
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,584,100	R-75	\$0	\$3,584,100	99.8100%	\$0	\$3,577,290
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,238,441	R-76	\$0	\$2,238,441	99.8100%	\$0	\$2,234,188
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$109,272	R-77	\$0	\$109,272	99.8100%	\$0	\$109,064
78		TOTAL JEFFREY UNIT 3 - STEAM	\$32,122,110		\$0	\$32,122,110		\$0	\$32,061,077
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-80	\$0	\$0	99.8100%	\$0	\$0
81	311.000	Structures - Electric - Jeffrey Common	-\$2,094,043	R-81	\$410,538	-\$1,683,505	99.8100%	\$0	-\$1,680,306
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$5,801,716	R-82	\$1,438,628	\$7,240,344	99.8100%	\$0	\$7,226,587
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	-\$34,143,107	R-83	\$0	-\$34,143,107	99.8100%	\$0	-\$34,078,235
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$7,601,768	R-84	\$0	\$7,601,768	99.8100%	\$0	\$7,587,325
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$351,725	R-85	\$1,044,021	\$1,395,746	99.8100%	\$0	\$1,393,094
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$117,385	R-86	\$32,089	\$149,474	99.8100%	\$0	\$149,190
87		TOTAL JEFFREY FACILITY COMMON - STEAM	-\$22,364,556		\$2,925,276	-\$19,439,280		\$0	-\$19,402,345
88		IATAN UNIT 1 - STEAM							
89	310.000	Land - Electric - Iatan 1	\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
90	311.000	Structures - Electric - Iatan 1	\$1,720,958	R-90	\$0	\$1,720,958	99.8100%	\$0	\$1,717,688
91	311.000	Structures-Electric Disallowance-Iatan1	-\$2,788	R-91	\$0	-\$2,788	100.0000%	\$0	-\$2,788
92	312.000	Boiler Plant Equipment - Iatan 1	\$24,433,211	R-92	\$0	\$24,433,211	99.8100%	\$0	\$24,386,788
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$53,595	R-93	\$0	-\$53,595	100.0000%	\$0	-\$53,595
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	-\$295,422	R-94	\$0	-\$295,422	99.8100%	\$0	-\$294,861
95	314.000	Turbogenerator -- Electric - Iatan 1	\$6,882,234	R-95	\$0	\$6,882,234	99.8100%	\$0	\$6,869,158
96	315.000	Accessory Equipment - Electric - Iatan 1	\$4,264,843	R-96	\$0	\$4,264,843	99.8100%	\$0	\$4,256,740
97	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$5,096	R-97	\$0	-\$5,096	100.0000%	\$0	-\$5,096
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$376,376	R-98	\$0	\$376,376	99.8100%	\$0	\$375,661
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$593	R-99	\$0	-\$593	100.0000%	\$0	-\$593

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
100		TOTAL IATAN UNIT 1 - STEAM	\$37,320,128		\$0	\$37,320,128		\$0	\$37,249,102
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$486,814	R-102	\$0	\$486,814	99.8100%	\$0	\$485,889
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$80,927	R-103	\$0	-\$80,927	100.0000%	\$0	-\$80,927
104	312.000	Boiler Plant Equipment - Iatan 2	\$4,751,382	R-104	\$0	\$4,751,382	99.8100%	\$0	\$4,742,354
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$669,212	R-105	\$0	-\$669,212	100.0000%	\$0	-\$669,212
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	R-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$1,812,567	R-107	\$0	\$1,812,567	99.8100%	\$0	\$1,809,123
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$100,292	R-108	\$0	-\$100,292	100.0000%	\$0	-\$100,292
109	315.000	Accessory Equipment - Electric - Iatan 2	\$592,341	R-109	\$0	\$592,341	99.8100%	\$0	\$591,216
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$34,383	R-110	\$0	-\$34,383	100.0000%	\$0	-\$34,383
111	316.000	Misc Power Plant - Electric - Iatan 2	\$71,652	R-111	\$0	\$71,652	99.8100%	\$0	\$71,516
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$4,039	R-112	\$0	-\$4,039	100.0000%	\$0	-\$4,039
113		TOTAL IATAN UNIT 2 - STEAM	\$6,825,903		\$0	\$6,825,903		\$0	\$6,811,245
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$0	R-115	\$0	\$0	99.8100%	\$0	\$0
116	311.000	Structures - Electric - Iatan Common	\$451,067	R-116	\$0	\$451,067	99.8100%	\$0	\$450,210
117	312.000	Boiler Plant Equipment - Iatan Common	\$1,833,149	R-117	\$0	\$1,833,149	99.8100%	\$0	\$1,829,666
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$73,583	R-119	\$0	\$73,583	99.8100%	\$0	\$73,443
120	315.000	Accessory Equipment - Iatan Common	\$450,763	R-120	\$0	\$450,763	99.8100%	\$0	\$449,907
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$85,241	R-121	\$0	\$85,241	99.8100%	\$0	\$85,079
122		TOTAL IATAN FACILITY COMMON - STEAM	\$2,893,803		\$0	\$2,893,803		\$0	\$2,888,305
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$517,562	R-125	\$0	\$517,562	94.2529%	\$0	\$487,817
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$55,776	R-126	\$0	\$55,776	75.7025%	\$0	\$42,224
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	R-127	\$0	\$0	75.7025%	\$0	\$0
128	314.000	Turbogenerator - Electric - Lake Road 1	\$2,213,992	R-128	\$0	\$2,213,992	98.7549%	\$0	\$2,186,426
129	315.000	Accessory Equip - Electric - Lake Road 1	\$430,819	R-129	\$0	\$430,819	91.4012%	\$0	\$393,774
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	R-130	\$0	\$0	71.3351%	\$0	\$0
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,218,149		\$0	\$3,218,149		\$0	\$3,110,241
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	R-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$613,362	R-134	\$0	\$613,362	94.2529%	\$0	\$578,111
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$6,750	R-135	\$0	\$6,750	75.7025%	\$0	\$5,110
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	R-136	\$0	\$0	75.7025%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 2	\$2,286,344	R-137	\$0	\$2,286,344	98.7549%	\$0	\$2,257,877
138	315.000	Accessory Equip - Electric - Lake Road 2	\$475,918	R-138	\$0	\$475,918	91.4012%	\$0	\$434,995
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	R-139	\$0	\$0	71.3351%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,382,374		\$0	\$3,382,374		\$0	\$3,276,093
141		LAKE ROAD UNIT 3 - STEAM							
142	310.000	Land - Electric - Lake Road 3	\$0	R-142	\$0	\$0	99.8100%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 3	\$196,600	R-143	\$0	\$196,600	94.2529%	\$0	\$185,301
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$7,545	R-144	\$0	\$7,545	75.7025%	\$0	\$5,712
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	R-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$754,714	R-146	\$0	\$754,714	98.7549%	\$0	\$745,317
147	315.000	Accessory Equip - Electric - Lake Road 3	\$71,678	R-147	\$0	\$71,678	91.4012%	\$0	\$65,515
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	R-148	\$0	\$0	71.3351%	\$0	\$0
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,030,537		\$0	\$1,030,537		\$0	\$1,001,845
150		LAKE ROAD UNIT 4 - STEAM							
151	310.000	Land - Electric - Lake Road 4	\$0	R-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$1,642,345	R-152	\$0	\$1,642,345	94.2529%	\$0	\$1,547,958
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$4,793,982	R-153	\$0	\$4,793,982	75.7025%	\$0	\$3,629,164
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$255,141	R-154	\$0	\$255,141	75.7025%	\$0	\$193,148

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
155	314.000	Turbogenerator - Electric - Lake Road 4	\$6,474,709	R-155	\$0	\$6,474,709	98.7549%	\$0	\$6,394,092
156	315.000	Accessory Equip - Electric - Lake Road 4	\$1,720,263	R-156	\$0	\$1,720,263	91.4012%	\$0	\$1,572,341
157	316.000	Misc Power Plant Equip - Lake Road 4	\$5,325	R-157	\$0	\$5,325	71.3351%	\$0	\$3,799
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$14,891,765		\$0	\$14,891,765		\$0	\$13,340,502
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$0	R-160	\$0	\$0	98.8100%	\$0	\$0
161	311.000	Structures - Electric - Lake Road Boilers	\$3,697,419	R-161	\$0	\$3,697,419	94.2529%	\$0	\$3,484,925
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$10,589,215	R-162	\$0	\$10,589,215	75.7025%	\$0	\$8,016,300
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	-\$4,086,024	R-163	\$0	-\$4,086,024	75.7025%	\$0	-\$3,093,222
164	314.000	Turbogenerator - Electric - Lake Road Boilers	-\$2,735,099	R-164	\$0	-\$2,735,099	98.7549%	\$0	-\$2,701,044
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$1,233,158	R-165	\$0	\$1,233,158	91.4012%	\$0	\$1,127,121
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$318,292	R-166	\$0	\$318,292	71.3351%	\$0	\$227,054
167		TOTAL LAKE ROAD BOILERS - STEAM	\$9,016,961		\$0	\$9,016,961		\$0	\$7,061,134
168		TOTAL STEAM PRODUCTION	-\$7,395,682		\$148,582,501	\$141,186,819		\$0	\$137,226,711
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		CROSSROAD UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-175	\$0	\$0	99.8100%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1	\$0	R-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$63,657	R-177	\$0	\$63,657	99.8100%	\$0	\$63,536
178	342.000	Fuel Holders - Crossroads 1	\$328,483	R-178	\$0	\$328,483	99.8100%	\$0	\$327,859
179	343.000	Prime Movers - Crossroads 1	\$15,616,802	R-179	\$0	\$15,616,802	99.8100%	\$0	\$15,587,130
180	344.000	Generators - Crossroads 1	\$2,687,063	R-180	\$0	\$2,687,063	99.8100%	\$0	\$2,681,958
181	345.000	Accessory - Crossroads 1	\$1,987,221	R-181	\$0	\$1,987,221	99.8100%	\$0	\$1,983,445
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-182	\$0	\$0	99.8100%	\$0	\$0
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$20,683,226		\$0	\$20,683,226		\$0	\$20,643,928
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	R-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$63,230	R-187	\$0	\$63,230	99.8100%	\$0	\$63,110
188	342.000	Fuel Holders - Crossroad 2	\$397,630	R-188	\$0	\$397,630	99.8100%	\$0	\$396,875
189	343.000	Prime Movers - Crossroads 2	\$15,715,910	R-189	\$0	\$15,715,910	99.8100%	\$0	\$15,686,050
190	344.000	Generators - Crossroad 2	\$2,687,051	R-190	\$0	\$2,687,051	99.8100%	\$0	\$2,681,946
191	345.000	Accessory - Crossroad 2	\$1,127,212	R-191	\$0	\$1,127,212	99.8100%	\$0	\$1,125,070
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	R-192	\$0	\$0	99.8100%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$19,991,033		\$0	\$19,991,033		\$0	\$19,953,051
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-195	\$0	\$0	99.8100%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	R-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$63,230	R-197	\$0	\$63,230	99.8100%	\$0	\$63,110
198	342.000	Fuel Holders - Corsroads 3	\$328,483	R-198	\$0	\$328,483	99.8100%	\$0	\$327,859
199	343.000	Prime Movers - Crossroads 3	\$15,573,603	R-199	\$0	\$15,573,603	99.8100%	\$0	\$15,544,013
200	344.000	Generators - Crossroads 3	\$2,687,140	R-200	\$0	\$2,687,140	99.8100%	\$0	\$2,682,034
201	345.000	Accessory - Crossroads 3	\$1,896,756	R-201	\$0	\$1,896,756	99.8100%	\$0	\$1,893,152
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-202	\$0	\$0	99.8100%	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$20,549,212		\$0	\$20,549,212		\$0	\$20,510,168
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4	\$0	R-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$63,245	R-207	\$0	\$63,245	99.8100%	\$0	\$63,125
208	342.000	Fuel Holders - Crossroads 4	\$328,483	R-208	\$0	\$328,483	99.8100%	\$0	\$327,859
209	343.000	Prime Movers - Crossroads 4	\$15,777,134	R-209	\$0	\$15,777,134	99.8100%	\$0	\$15,747,157
210	344.000	Generators - Crossroads 4	\$2,687,098	R-210	\$0	\$2,687,098	99.8100%	\$0	\$2,681,993
211	345.000	Accessory - Crossroads 4	\$988,701	R-211	\$0	\$988,701	99.8100%	\$0	\$986,822
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$19,844,661		\$0	\$19,844,661		\$0	\$19,806,956
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	R-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$0	R-216	\$0	\$0	99.8100%	\$0	\$0
217	341.000	Structures - Electric - Crossroads Common	\$479,584	R-217	\$0	\$479,584	99.8100%	\$0	\$478,673
218	342.000	Fuel Holders - Crossroads Common	\$1,042,503	R-218	\$0	\$1,042,503	99.8100%	\$0	\$1,040,522
219	343.000	Prime Movers - Crossroads Common	\$0	R-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$4,422	R-220	\$0	\$4,422	99.8100%	\$0	\$4,414
221	345.000	Accessory - Corssroads Common	\$38,398	R-221	\$0	\$38,398	99.8100%	\$0	\$38,325
222	346.000	Misc Power Plant Equip - Crossroads Common	\$31,877	R-222	\$0	\$31,877	99.8100%	\$0	\$31,816
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,596,784		\$0	\$1,596,784		\$0	\$1,593,750
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	\$0	R-225	-\$3,222,349	-\$3,222,349	99.8100%	\$0	-\$3,216,227
226	340.000	Land - Electric - Total Crossroads	\$0	R-226	\$0	\$0	99.8100%	\$0	\$0
227	341.000	Structures - Electric - Total Crossroads	\$0	R-227	-\$498,935	-\$498,935	99.8100%	\$0	-\$497,987
228	342.000	Fuel Holders - Total Crossroads	\$0	R-228	-\$1,661,835	-\$1,661,835	99.8100%	\$0	-\$1,658,678
229	343.000	Prime Movers - Total Crossroads	\$0	R-229	-\$43,642,934	-\$43,642,934	99.8100%	\$0	-\$43,560,012
230	344.000	Generators - Total Crossroads	\$0	R-230	-\$7,711,747	-\$7,711,747	99.8100%	\$0	-\$7,697,095
231	345.000	Accessory - Total Crossroads	\$0	R-231	-\$5,526,854	-\$5,526,854	99.8100%	\$0	-\$5,516,353
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	R-232	-\$57,129	-\$57,129	99.8100%	\$0	-\$57,020
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$62,321,783	-\$62,321,783		\$0	-\$62,203,372
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	R-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$336,010	R-236	\$0	\$336,010	99.8100%	\$0	\$335,372
237	342.000	Fuel Holders - Greenwood 1	\$747,882	R-237	\$0	\$747,882	99.8100%	\$0	\$746,461
238	343.000	Prime Movers - Greenwood 1	\$8,241,387	R-238	\$0	\$8,241,387	99.8100%	\$0	\$8,225,728
239	344.000	Generators - Greenwood 1	\$2,692,157	R-239	\$0	\$2,692,157	99.8100%	\$0	\$2,687,042
240	345.000	Accessory Equipment - Greenwood 1	\$1,353,268	R-240	\$0	\$1,353,268	99.8100%	\$0	\$1,350,697
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-241	\$0	\$0	99.8100%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$13,370,704		\$0	\$13,370,704		\$0	\$13,345,300
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	R-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$56,693	R-245	\$0	\$56,693	99.8100%	\$0	\$56,585
246	342.000	Fuel Holders - Greenwood 2	\$178,732	R-246	\$0	\$178,732	99.8100%	\$0	\$178,392
247	343.000	Prime Movers - Greenwood 2	\$7,999,515	R-247	\$0	\$7,999,515	99.8100%	\$0	\$7,984,316
248	344.000	Generators - Greenwood 2	\$2,094,101	R-248	\$0	\$2,094,101	99.8100%	\$0	\$2,090,122
249	345.000	Accessory Equipment - Greenwood 2	\$551,748	R-249	\$0	\$551,748	99.8100%	\$0	\$550,700
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-250	\$0	\$0	99.8100%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$10,880,789		\$0	\$10,880,789		\$0	\$10,860,115
252		GREENWOOD UNIT 3 - NATURAL GAS							

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
253	340.000	Land - Electric - Greenwood 3	\$0	R-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$339,818	R-254	\$0	\$339,818	99.8100%	\$0	\$339,172
255	342.000	Fuel Holders - Greenwood 3	\$675,704	R-255	\$0	\$675,704	99.8100%	\$0	\$674,420
256	343.000	Prime Movers - Greenwood 3	\$6,846,580	R-256	\$0	\$6,846,580	99.8100%	\$0	\$6,833,571
257	344.000	Generators - Greenwood 3	\$1,719,366	R-257	\$0	\$1,719,366	99.8100%	\$0	\$1,716,099
258	345.000	Accessory Equipment - Greenwood 3	\$1,029,365	R-258	\$0	\$1,029,365	99.8100%	\$0	\$1,027,409
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$10,610,833		\$0	\$10,610,833		\$0	\$10,590,671
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	R-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$33,737	R-263	\$0	\$33,737	99.8100%	\$0	\$33,673
264	342.000	Fuel Holders - Greenwood 4	\$167,845	R-264	\$0	\$167,845	99.8100%	\$0	\$167,526
265	343.000	Prime Movers - Greenwood 4	\$8,329,944	R-265	\$0	\$8,329,944	99.8100%	\$0	\$8,314,117
266	344.000	Generators - Greenwood 4	\$1,629,179	R-266	\$0	\$1,629,179	99.8100%	\$0	\$1,626,084
267	345.000	Accessory Equipment - Greenwood 4	\$255,083	R-267	\$0	\$255,083	99.8100%	\$0	\$254,598
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-268	\$0	\$0	99.8100%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$10,415,788		\$0	\$10,415,788		\$0	\$10,395,998
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$0	R-271	\$0	\$0	99.8100%	\$0	\$0
272	341.000	Structures - Electric - Greenwood Common	\$826,579	R-272	\$0	\$826,579	99.8100%	\$0	\$825,008
273	342.000	Fuel Holders - Greenwood Common	\$508,876	R-273	\$0	\$508,876	99.8100%	\$0	\$507,909
274	343.000	Prime Movers - Greenwood Common	\$492,867	R-274	\$0	\$492,867	99.8100%	\$0	\$491,931
275	344.000	Generators - Greenwood Common	\$0	R-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$991,282	R-276	\$0	\$991,282	99.8100%	\$0	\$989,399
277	346.000	Misc Power Plant Equip - Greenwood Common	\$27,123	R-277	\$0	\$27,123	99.8100%	\$0	\$27,071
278		TOTAL GREENWOOD COMMON	\$2,846,727		\$0	\$2,846,727		\$0	\$2,841,318
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$0	R-280	\$0	\$0	99.8100%	\$0	\$0
281	341.000	Structures - Electric - Nevada	\$138,037	R-281	\$0	\$138,037	99.8100%	\$0	\$137,775
282	342.000	Fuel Holders - Nevada	\$460,031	R-282	\$0	\$460,031	99.8100%	\$0	\$459,157
283	343.000	Prime Movers - Nevada	\$955,804	R-283	\$0	\$955,804	99.8100%	\$0	\$953,988
284	344.000	Generators - Nevada	\$618,504	R-284	\$0	\$618,504	99.8100%	\$0	\$617,329
285	345.000	Accessory Equipment - Nevada	\$444,718	R-285	\$0	\$444,718	99.8100%	\$0	\$443,873
286	346.000	Misc Power Plant Equip - Nevada	\$7,652	R-286	\$0	\$7,652	99.8100%	\$0	\$7,637
287		TOTAL NEVADA - OIL	\$2,624,746		\$0	\$2,624,746		\$0	\$2,619,759
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	R-289	\$0	\$0	99.8100%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$320,418	R-290	\$0	\$320,418	99.8100%	\$0	\$319,809
291	342.000	Fuel Holders - South Harper 1	\$199,721	R-291	\$0	\$199,721	99.8100%	\$0	\$199,342
292	343.000	Prime Movers - South Harper 1	\$16,708,520	R-292	\$0	\$16,708,520	99.8100%	\$0	\$16,676,774
293	344.000	Generators - South Harper 1	\$3,599,928	R-293	\$0	\$3,599,928	99.8100%	\$0	\$3,593,088
294	345.000	Accessory Equipment - South Harper 1	\$1,914,600	R-294	\$0	\$1,914,600	99.8100%	\$0	\$1,910,962
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-295	\$0	\$0	99.8100%	\$0	\$0
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$22,743,187		\$0	\$22,743,187		\$0	\$22,699,975
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	R-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$320,233	R-299	\$0	\$320,233	99.8100%	\$0	\$319,625
300	342.000	Fuel Holders - South Harper 2	\$199,721	R-300	\$0	\$199,721	99.8100%	\$0	\$199,342
301	343.000	Prime Movers - South Harper 2	\$16,977,462	R-301	\$0	\$16,977,462	99.8100%	\$0	\$16,945,205
302	344.000	Generators - South Harper 2	\$3,599,928	R-302	\$0	\$3,599,928	99.8100%	\$0	\$3,593,088
303	345.000	Accessory Equipment - South Harper 2	\$1,914,600	R-303	\$0	\$1,914,600	99.8100%	\$0	\$1,910,962
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$23,011,944		\$0	\$23,011,944		\$0	\$22,968,222

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
306		SOUTH HARPER 3 - NATURAL GAS							
307	340.000	Land - Electric - South Harper 3	\$0	R-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$320,521	R-308	\$0	\$320,521	99.8100%	\$0	\$319,912
309	342.000	Fuel Holders - South Harper 3	\$199,721	R-309	\$0	\$199,721	99.8100%	\$0	\$199,342
310	343.000	Generators - South Harper 3	\$16,742,591	R-310	\$0	\$16,742,591	99.8100%	\$0	\$16,710,780
311	344.000	Prime Movers - South Harper 3	\$3,599,928	R-311	\$0	\$3,599,928	99.8100%	\$0	\$3,593,088
312	345.000	Accessory Equipment - South Harper 3	\$1,914,600	R-312	\$0	\$1,914,600	99.8100%	\$0	\$1,910,962
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$22,777,361		\$0	\$22,777,361		\$0	\$22,734,084
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$0	R-316	\$0	\$0	99.8100%	\$0	\$0
317	341.000	Structures - Electric - South Harper Common	\$1,984,071	R-317	\$0	\$1,984,071	99.8100%	\$0	\$1,980,301
318	342.000	Fuel Holders - South Harper Common	\$1,396,959	R-318	\$0	\$1,396,959	99.8100%	\$0	\$1,394,305
319	343.000	Prime Movers - South Harper Common	\$1,339,083	R-319	\$0	\$1,339,083	99.8100%	\$0	\$1,336,539
320	344.000	Generators - South Harper Common	\$0	R-320	\$0	\$0	99.8100%	\$0	\$0
321	345.000	Accessory Equipment - South Harper Common	\$1,721,011	R-321	\$0	\$1,721,011	99.8100%	\$0	\$1,717,741
322	346.000	Misc Power Plant Equip - South Harper Common	\$123,207	R-322	\$0	\$123,207	99.8100%	\$0	\$122,973
323		TOTAL SOUTH HARPER COMMON	\$6,564,331		\$0	\$6,564,331		\$0	\$6,551,859
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325	340.000	Land - Electric - Lake Road 5	\$0	R-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,115,905	R-326	\$0	\$1,115,905	99.8100%	\$0	\$1,113,785
327	342.000	Fuel Holders - Lake Road 5	\$652,648	R-327	\$0	\$652,648	99.8100%	\$0	\$651,408
328	343.000	Prime Movers - Lake Road 5	\$6,282,264	R-328	\$0	\$6,282,264	99.8100%	\$0	\$6,270,328
329	344.000	Generators - Lake Road 5	\$2,136,766	R-329	\$0	\$2,136,766	99.8100%	\$0	\$2,132,706
330	345.000	Accessory Equipment - Lake Road 5	\$462,657	R-330	\$0	\$462,657	99.8100%	\$0	\$461,778
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$10,650,240		\$0	\$10,650,240		\$0	\$10,630,005
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric - Lake Road 6	\$0	R-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$158,841	R-335	\$0	\$158,841	99.8100%	\$0	\$158,539
336	342.000	Fuel Holders - Lake Road 6	\$0	R-336	\$0	\$0	99.8100%	\$0	\$0
337	343.000	Prime Movers - Lake Road 6	\$3,761,876	R-337	\$0	\$3,761,876	99.8100%	\$0	\$3,754,728
338	344.000	Generators - Lake Road 6	\$380,872	R-338	\$0	\$380,872	99.8100%	\$0	\$380,148
339	345.000	Accessory Equipment - Lake Road 6	\$496,795	R-339	\$0	\$496,795	99.8100%	\$0	\$495,851
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$4,798,384		\$0	\$4,798,384		\$0	\$4,789,266
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric - Lake Road 7	\$0	R-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$11,856	R-344	\$0	\$11,856	99.8100%	\$0	\$11,833
345	342.000	Fuel Holders - Lake Road 7	\$9,724	R-345	\$0	\$9,724	99.8100%	\$0	\$9,706
346	343.000	Prime Movers - Lake Road 7	\$2,010,958	R-346	\$0	\$2,010,958	99.8100%	\$0	\$2,007,137
347	344.000	Generators - Lake Road 7	\$133,887	R-347	\$0	\$133,887	99.8100%	\$0	\$133,633
348	345.000	Accessory Equipment - Lake Road 7	\$322,950	R-348	\$0	\$322,950	99.8100%	\$0	\$322,336
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,489,375		\$0	\$2,489,375		\$0	\$2,484,645
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	R-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$28,450	R-353	\$0	\$28,450	99.8100%	\$0	\$28,396
354	342.000	Fuel Holders - Landfill Turbine	\$731,666	R-354	\$0	\$731,666	99.8100%	\$0	\$730,276
355	343.000	Prime Movers - Landfill Turbine	\$5,383	R-355	\$0	\$5,383	99.8100%	\$0	\$5,373
356	344.000	Generators - Landfill Turbine	\$1,622,512	R-356	\$0	\$1,622,512	99.8100%	\$0	\$1,619,429
357	345.000	Accessory Equipment - Landfill Turbine	\$0	R-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$1,086	R-358	\$0	\$1,086	99.8100%	\$0	\$1,084
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$2,389,097		\$0	\$2,389,097		\$0	\$2,384,558

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$0	R-361	\$0	\$0	99.8100%	\$0	\$0
362	341.000	Structures - Electric - Ralph Green 3	\$838,463	R-362	\$0	\$838,463	99.8100%	\$0	\$836,870
363	342.000	Fuel Holders - Ralph Green 3	\$225,218	R-363	\$0	\$225,218	99.8100%	\$0	\$224,790
364	343.000	Prime Movers - Ralph Green 3	\$5,320,318	R-364	\$0	\$5,320,318	99.8100%	\$0	\$5,310,209
365	344.000	Generators - Ralph Green 3	\$6,397,485	R-365	\$0	\$6,397,485	99.8100%	\$0	\$6,385,330
366	345.000	Accessory Equipment - Ralph Green 3	\$1,195,749	R-366	\$0	\$1,195,749	99.8100%	\$0	\$1,193,477
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$27,812	R-367	\$0	\$27,812	99.8100%	\$0	\$27,759
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$14,005,045		\$0	\$14,005,045		\$0	\$13,978,435
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$2,805	R-370	\$0	\$2,805	99.8100%	\$0	\$2,800
371	344.010	Other Prod - Solar	\$2,025,939	R-371	-\$1,422,399	\$603,540	99.8100%	\$0	\$602,393
372		TOTAL OTHER PRODUCTION - SOLAR	\$2,028,744		-\$1,422,399	\$606,345		\$0	\$605,193
373		TOTAL OTHER PRODUCTION	\$244,872,211		-\$63,744,182	\$181,128,029		\$0	\$180,783,884
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	-\$35,449,611	R-375	\$0	-\$35,449,611	99.8100%	\$0	-\$35,382,257
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$35,449,611		\$0	-\$35,449,611		\$0	-\$35,382,257
377		TOTAL PRODUCTION PLANT	\$202,026,918		\$84,838,319	\$286,865,237		\$0	\$282,628,338
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$0	R-379	\$0	\$0	99.8100%	\$0	\$0
380	350.001	Land Rights - Transmission	\$14,157	R-380	\$0	\$14,157	99.8100%	\$0	\$14,130
381	350.040	Land Rights - Depreciable - Transmission	\$4,616,936	R-381	\$0	\$4,616,936	99.8100%	\$0	\$4,608,164
382	352.000	Structure & Improvements - Transmission	\$3,629,032	R-382	\$0	\$3,629,032	99.8100%	\$0	\$3,622,137
383	353.000	Station Equipment - Transmission	\$59,671,151	R-383	-\$1,044,021	\$58,627,130	99.8100%	\$0	\$58,515,738
384	353.030	Station Equipment Communication - Transmission	\$16,221	R-384	\$0	\$16,221	99.8100%	\$0	\$16,190
385	354.000	Towers and Fixtures - Transmission	\$355,291	R-385	\$0	\$355,291	99.8100%	\$0	\$354,616
386	355.000	Poles and Fixtures - Transmission	\$57,941,080	R-386	\$0	\$57,941,080	99.8100%	\$0	\$57,830,992
387	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-387	-\$383,449	-\$383,449	100.0000%	\$0	-\$383,449
388	356.000	Overhead Conductors & Devices - Transmission	\$41,088,637	R-388	\$0	\$41,088,637	99.8100%	\$0	\$41,010,569
389	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-389	-\$697,542	-\$697,542	100.0000%	\$0	-\$697,542
390	357.000	Underground Conduit - Transmission	\$8,188	R-390	\$0	\$8,188	99.8100%	\$0	\$8,172
391	358.000	Underground Conductors & Devices - Transmission	\$93,420	R-391	\$0	\$93,420	99.8100%	\$0	\$93,243
392		TOTAL TRANSMISSION PLANT	\$167,434,113		-\$2,125,012	\$165,309,101		\$0	\$164,992,960
393		TRANSMISSION RETIREMENT WORK IN PROGRESS							
394		Transmission - Salvage and Removal Retirements not vet classified	-\$15,402,230	R-394	\$0	-\$15,402,230	99.8100%	\$0	-\$15,372,966
395		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$15,402,230		\$0	-\$15,402,230		\$0	-\$15,372,966
396		DISTRIBUTION PLANT							
397	360.000	Land - Electric - Distribution	\$0	R-397	\$0	\$0	99.8061%	\$0	\$0
398	360.010	Land Rights - Electric - Distribution	\$0	R-398	\$0	\$0	99.8061%	\$0	\$0
399	360.020	Land Leased - Distribution	\$7,750	R-399	\$0	\$7,750	99.8061%	\$0	\$7,735
400	361.000	Structures & Improvements - Distribution	\$4,361,124	R-400	\$0	\$4,361,124	99.8061%	\$0	\$4,352,668
401	362.000	Station Equipment - Distribution	\$79,702,832	R-401	\$0	\$79,702,832	99.8061%	\$0	\$79,548,288
402	364.000	Poles, Towers & Fixtures - Distribution	\$158,275,161	R-402	\$0	\$158,275,161	99.8061%	\$0	\$157,968,265
403	365.000	Overhead Conductors & Devices - Distribution	\$52,829,878	R-403	\$0	\$52,829,878	99.8061%	\$0	\$52,727,441
404	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-404	-\$621,608	-\$621,608	100.0000%	\$0	-\$621,608

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
405	366.000	Underground Circuit - Distribution	\$18,491,533	R-405	\$0	\$18,491,533	99.8061%	\$0	\$18,455,678
406	366.000	Underground Circuit - Disallowance	\$0	R-406	-\$50,985	-\$50,985	100.0000%	\$0	-\$50,985
407	367.000	Underground Conductors & Devices - Distribution	\$63,774,078	R-407	\$0	\$63,774,078	99.8061%	\$0	\$63,650,420
408	368.000	Line Transformers - Distribution	\$150,514,371	R-408	\$0	\$150,514,371	99.8061%	\$0	\$150,222,524
409	369.010	Services - Overhead - Distribution	\$22,604,745	R-409	\$0	\$22,604,745	99.8061%	\$0	\$22,560,914
410	369.020	Services - Underground - Distribution	\$49,703,761	R-410	\$0	\$49,703,761	99.8061%	\$0	\$49,607,385
411	370.000	Meters - Distribution	\$8,359,258	R-411	\$0	\$8,359,258	99.8061%	\$0	\$8,343,049
412	370.010	Meters - PURPA Distribution	\$4,089,658	R-412	\$0	\$4,089,658	99.8061%	\$0	\$4,081,728
413	370.020	Meters - AMI Distribution	\$2,476,838	R-413	\$0	\$2,476,838	99.8061%	\$0	\$2,472,035
414	371.000	Customer Premise Meter Installations - Distribution	\$14,520,900	R-414	\$0	\$14,520,900	99.8061%	\$0	\$14,492,744
415	371.010	Distribution - Cust Prem Install - EVCS	\$1,665,426	R-415	\$0	\$1,665,426	99.8061%	\$0	\$1,662,197
416	373.000	Street Lighting and Traffic Signal - Distribution	\$12,812,952	R-416	\$0	\$12,812,952	99.8061%	\$0	\$12,788,108
417		TOTAL DISTRIBUTION PLANT	\$644,190,265		-\$672,593	\$643,517,672		\$0	\$642,268,586
418		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
419		Distribution Retirement Work In Progress	-\$22,298,055	R-419	\$0	-\$22,298,055	99.8061%	\$0	-\$22,254,819
420		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$22,298,055		\$0	-\$22,298,055		\$0	-\$22,254,819
421		INCENTIVE COMPENSATION CAPITALIZATION							
422		Incentive Compensation Capitalization Adj.	\$0	R-422	\$0	\$0	100.0000%	\$0	\$0
423		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
424		GENERAL PLANT							
425	389.000	Land Rights - General	\$0	R-425	\$0	\$0	99.7361%	\$0	\$0
426	390.010	Land RT/ROW - Depreciation - Electric	\$293	R-426	\$0	\$293	99.7361%	\$0	\$292
427	390.000	Structures & Improvements - General	\$11,194,186	R-427	\$0	\$11,194,186	99.7361%	\$0	\$11,164,645
428	391.000	Office Furniture & Equipmept - General	\$5,200,981	R-428	\$0	\$5,200,981	99.7361%	\$0	\$5,187,256
429	391.020	Office Furniture - Computers - General	\$2,626,463	R-429	\$0	\$2,626,463	99.7361%	\$0	\$2,619,532
430	391.040	Office Furniture - Software - General	\$0	R-430	\$0	\$0	99.7361%	\$0	\$0
431	392.000	Transportation Equipment - Autos - General	\$356,905	R-431	\$0	\$356,905	99.7361%	\$0	\$355,963
432	392.010	Transportation Equip - Light Trucsh-General	\$3,449,245	R-432	\$0	\$3,449,245	99.7361%	\$0	\$3,440,142
433	392.020	Transportation Equip-Heavy Trucks-General	\$18,143,979	R-433	\$0	\$18,143,979	99.7361%	\$0	\$18,096,097
434	392.030	Transportation Equip - Tractors - General	\$203,587	R-434	\$0	\$203,587	99.7361%	\$0	\$203,050
435	392.040	Transportation Equip - Trailers - General	\$1,727,649	R-435	\$0	\$1,727,649	99.7361%	\$0	\$1,723,090
436	392.050	Transport Equip-Medium Trucks General	\$0	R-436	\$0	\$0	99.7361%	\$0	\$0
437	393.000	Stores Equipment - General	\$23,554	R-437	\$0	\$23,554	99.7361%	\$0	\$23,492
438	394.000	Tools - General	\$2,664,782	R-438	\$0	\$2,664,782	99.7361%	\$0	\$2,657,750
439	395.000	Laboratory Equipment - General	\$1,787,419	R-439	\$0	\$1,787,419	99.7361%	\$0	\$1,782,702
440	396.000	Power Operated Equipment - General	\$2,737,414	R-440	\$0	\$2,737,414	99.7361%	\$0	\$2,730,190
441	397.000	Communication Equipment - General	\$15,567,087	R-441	\$0	\$15,567,087	99.7361%	\$0	\$15,526,005
442	398.000	Miscellaneous Equipment - General	\$192,678	R-442	\$0	\$192,678	99.7361%	\$0	\$192,170
443		TOTAL GENERAL PLANT	\$65,876,222		\$0	\$65,876,222		\$0	\$65,702,376
444		GENERAL PLANT - LAKE ROAD							
445	391.000	Office Furniture and Equipment - General	\$83,439	R-445	\$0	\$83,439	91.4012%	\$0	\$76,264
446	391.020	Office Furniture - Computer - General	\$201,232	R-446	\$0	\$201,232	91.4012%	\$0	\$183,928
447	391.040	Office Furniture - Software -General	\$0	R-447	\$0	\$0	91.4012%	\$0	\$0
448	392.000	Transportation Equip - Autos - General	\$0	R-448	\$0	\$0	91.4012%	\$0	\$0
449	392.010	Transportation Equip -Light Trucks -General	\$177,764	R-449	\$0	\$177,764	91.4012%	\$0	\$162,478
450	392.020	Transport Equip - Heavy Trucks - General	\$38,034	R-450	\$0	\$38,034	91.4012%	\$0	\$34,764
451	392.030	Transportation Equip - Tractors -General	\$0	R-451	\$0	\$0	91.4012%	\$0	\$0
452	392.040	Transportation Equip - Trailers -General	\$121,704	R-452	\$0	\$121,704	91.4012%	\$0	\$111,239
453	392.050	Transportation Equip - Medium Trucks - General	\$0	R-453	\$0	\$0	91.4012%	\$0	\$0
454	393.000	Stores Equipment -General	\$5,482	R-454	\$0	\$5,482	91.4012%	\$0	\$5,011
455	394.000	Tools -General	\$142,108	R-455	\$0	\$142,108	91.4012%	\$0	\$129,888
456	395.000	Laboratory Equipment -General	\$203,907	R-456	\$0	\$203,907	91.4012%	\$0	\$186,373
457	396.000	Power Operated Equipment -General	\$494,567	R-457	\$0	\$494,567	91.4012%	\$0	\$452,040
458	397.000	Communication Equipment -General	\$235,900	R-458	\$0	\$235,900	91.4012%	\$0	\$215,615
459	398.000	Miscellaneous Equipment -General	\$24,065	R-459	\$0	\$24,065	91.4012%	\$0	\$21,996

Eergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
460		TOTAL GENERAL PLANT - LAKE ROAD	\$1,728,202		\$0	\$1,728,202		\$0	\$1,579,596
461		GENERAL RETIREMENTS WORK IN PROGRESS							
462		General - Salvage and Removal Retirements not yet classified	-\$689,479	R-462	\$0	-\$689,479	91.4012%	\$0	-\$630,192
463		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$689,479		\$0	-\$689,479		\$0	-\$630,192
464		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
465	310.090	Industrial Steam - Land	\$0	R-465	\$0	\$0	0.0000%	\$0	\$0
466	311.090	Industrial Steam - Structures & Improvements	-\$62,411	R-466	\$0	-\$62,411	0.0000%	\$0	\$0
467	312.090	Industrial Steam - Boiler	-\$116,310	R-467	\$0	-\$116,310	0.0000%	\$0	\$0
468	315.090	Industrial Steam - Accessory	-\$22,237	R-468	\$0	-\$22,237	0.0000%	\$0	\$0
469	375.090	Industrial Steam - Distribution Structure & Improvement	\$3,852	R-469	\$0	\$3,852	0.0000%	\$0	\$0
470	376.090	Industrial Steam - Mains	\$1,156,621	R-470	\$0	\$1,156,621	0.0000%	\$0	\$0
471	379.090	Industrial Steam - City Gate Measuring/Regulator	\$277,694	R-471	\$0	\$277,694	0.0000%	\$0	\$0
472	380.090	Industrial Steam - Services	\$127,699	R-472	\$0	\$127,699	0.0000%	\$0	\$0
473	381.090	Industrial Steam - Services -	\$372,778	R-473	\$0	\$372,778	0.0000%	\$0	\$0
474		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$1,737,686		\$0	\$1,737,686		\$0	\$0
475		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
476		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	R-476	\$0	\$0	100.0000%	\$0	\$0
477		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
478		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
479		Capitalized Long-Term Incentive Stock Awards through ?	\$0	R-479	\$0	\$0	100.0000%	\$0	\$0
480		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
481		TOTAL DEPRECIATION RESERVE	\$1,068,437,377		\$82,040,714	\$1,150,478,091		\$0	\$1,142,660,448

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-44	Land - Electric - Sibley Common MPS	310.000		\$15,994,504		\$0
	1. To remove Sibley net book value (Majors).		\$15,994,504		\$0	
R-45	Structures - Electric - Sibley Common	311.000		\$64,748,114		\$0
	1. To remove Sibley net book value (Majors).		\$64,748,114		\$0	
R-46	Boiler Plant Equipment - Electric - Sibley Common	312.000		\$40,897,014		\$0
	1. To remove Sibley net book value (Majors).		\$40,897,014		\$0	
R-47	Boiler AQC Equipment - Electric - Sibley Common	312.020		\$14,624,440		\$0
	1. To remove Sibley net book value (Majors).		\$14,624,440		\$0	
R-48	Turbogenerator - Electric - Sibley Common	314.000		\$7,831,681		\$0
	1. To remove Sibley net book value (Majors).		\$7,831,681		\$0	
R-49	Accessory Equipment - Electric - Sibley Common	315.000		\$1,561,472		\$0
	1. To remove Sibley net book value (Majors).		\$1,561,472		\$0	
R-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$410,538		\$0	
R-82	Boiler Plant Equipment-Electric-Jeffrey Common	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$1,438,628		\$0	
R-85	Accessory Equipment - Electric - Jeffrey Common	315.000		\$1,044,021		\$0
	1. To transfer Jeffrey GSU from account 353 to account 315 (Young).		\$1,044,021		\$0	
R-86	Misc Power Plant Equipment - Electric - Jeffrey Common	316.000		\$32,089		\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$32,089		\$0	
R-225	Miscellaneous Intangible - Substation (3553) T	303.100		-\$3,222,349		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$3,222,349		\$0	
R-227	Structures - Electric - Total Crossroads	341.000		-\$498,935		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$498,935		\$0	
R-228	Fuel Holders - Total Crossroads	342.000		-\$1,661,835		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$1,661,835		\$0	
R-229	Prime Movers - Total Crossroads	343.000		-\$43,642,934		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$43,642,934		\$0	
R-230	Generators - Total Crossroads	344.000		-\$7,711,747		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$7,711,747		\$0	
R-231	Accessory - Total Crossroads	345.000		-\$5,526,854		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$5,526,854		\$0	
R-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$57,129		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$57,129		\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-371	Other Prod - Solar	344.010		-\$1,422,399		\$0
	1. To allocate the Evergy West Greenwood Facility reserve as of December 31, 2021 (Lyons),		-\$1,422,399		\$0	
R-383	Station Equipment - Transmission	353.000		-\$1,044,021		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$1,044,021		\$0	
R-387	Poles and Fixtures - Disallowance Stipulation	355.000		-\$383,449		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$383,449		\$0	
R-389	Conductors & Devices - Disallowance Stipulation	356.000		-\$697,542		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$697,542		\$0	
R-404	Overhead Conductors & Devices - Disallowance Stipulation	365.000		-\$621,608		\$0
	1. Plant Disallowance per S&A; ER-2012-0175 (Young)		-\$621,608		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
R-406	Underground Circuit - Disallowance Stipulation	366.000		-\$50,985		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$50,985		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
Total Reserve Adjustments				\$82,040,714		\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$41,467,998	26.11	13.21	12.90	0.035342	\$1,465,562
3	Accrued Vacation	\$1,167,846	26.11	365.00	-338.89	-0.928466	-\$1,084,305
4	Employee Benefits	\$4,374,158	26.11	13.29	12.82	0.035123	\$153,634
5	Coal & Freight	\$29,467,106	26.11	11.84	14.27	0.039096	\$1,152,046
6	Fuel - Purchased Gas and Oil	\$9,471,665	26.11	38.70	-12.59	-0.034493	-\$326,706
7	Purchased Power	\$190,478,752	26.11	36.25	-10.14	-0.027781	-\$5,291,690
8	Pensions Fund Payments	\$12,095,459	26.11	42.25	-16.14	-0.044219	-\$534,849
9	Incentive Compensation	\$3,326,148	26.11	257.50	-231.39	-0.633945	-\$2,108,595
10	Bad Debt Expense (Uncollectibles)	\$2,654,844	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$1,427,688	26.11	-30.50	56.61	0.155096	\$221,429
12	Cash Vouchers	\$130,828,821	26.11	38.30	-12.19	-0.033397	-\$4,369,290
13	TOTAL OPERATION AND MAINT. EXPENSE	\$426,760,485					-\$10,722,764
14	TAXES						
15	FICA - Employer Portion	\$3,348,067	26.11	13.21	12.90	0.035342	\$118,327
16	FUTA & SUTA	\$15,053	26.11	76.38	-50.27	-0.137726	-\$2,073
17	Property Taxes	\$48,702,824	26.11	205.79	-179.68	-0.492274	-\$23,975,134
18	Missouri Gross Receipt Taxes - 4%, 6%, other cities	\$41,119,995	10.90	55.64	-44.74	-0.122575	-\$5,040,283
19	TOTAL TAXES	\$93,185,939					-\$28,899,163
20	OTHER EXPENSES						
21	Sales Taxes	\$22,185,245	10.90	5.17	5.73	0.015699	\$348,286
22	TOTAL OTHER EXPENSES	\$22,185,245					\$348,286
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$39,273,641
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$11,991,251	26.11	38.00	-11.89	-0.032575	-\$390,615
26	State Tax Offset	\$2,147,629	26.11	38.00	-11.89	-0.032575	-\$69,959
27	City Tax Offset	\$0	26.11	38.00	-11.89	-0.032575	\$0
28	Interest Expense Offset	\$38,020,121	26.11	91.50	-65.39	-0.179151	-\$6,811,343
29	TOTAL OFFSET FROM RATE BASE	\$52,159,001					-\$7,271,917
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$46,545,558

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$828,546,714	See Note (1)	See Note (1)	See Note (1)	\$828,546,714	-\$58,965,747	\$751,222,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833	-\$27,408,869	\$268,055,511	-\$346,870	\$263,680,825	\$11,577,453	\$252,103,372
3	TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468	-\$15,027,396	\$33,543,928	\$0	\$33,480,194	\$1,955,039	\$31,525,155
4	TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328	\$396,246	\$28,611,046	\$0	\$27,855,304	\$9,943,391	\$17,911,913
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184	\$3,032,949	\$14,892,904	\$0	\$14,892,904	\$6,119,551	\$8,773,353
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905	-\$101,839	\$28,544,441	-\$25,375,563	\$3,168,878	\$1,227,170	\$1,941,708
7	TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644	-\$6,370	\$215,659	\$0	\$215,659	\$126,194	\$89,465
8	TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709	-\$11,945,420	\$77,656,581	\$4,464,549	\$79,583,708	\$8,894,997	\$70,688,711
9	TOTAL DEPRECIATION EXPENSE	\$110,260,846	See Note (1)	See Note (1)	See Note (1)	\$110,260,846	\$7,783,599	\$115,949,679	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491	\$3,121,112	\$4,594,603	\$2,484,668	\$7,068,899	\$0	\$7,068,899
11	TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403	\$0	\$18,662,403	-\$16,700,257	\$3,883,013	\$0	\$3,883,013
12	TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637	\$2,309,505	\$52,790,142	\$281	\$52,085,159	\$0	\$52,085,159
13	TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602	-\$45,630,082	\$637,828,064	-\$27,689,593	\$601,864,222	\$39,843,795	\$446,070,748
14	NET INCOME BEFORE TAXES	\$145,088,568	\$0	\$0	\$0	\$190,718,650	-\$31,276,154	\$149,358,423	\$0	\$0
15	TOTAL INCOME TAXES	-\$54,075,569	See Note (1)	See Note (1)	See Note (1)	-\$54,075,569	\$65,456,591	\$11,381,022	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$69,862,795	See Note (1)	See Note (1)	See Note (1)	\$69,862,795	-\$73,372,962	-\$10,582,083	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$129,301,342	\$0	\$0	\$0	\$174,931,424	-\$23,359,783	\$148,559,484	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.001	Residential Billed Revenue	\$337,145,954			Rev-2		\$337,145,954	100.0000%	-\$758,875	\$336,387,079		
Rev-3	440.001	Residential Unbilled Revenue	-\$2,022,489			Rev-3		-\$2,022,489	100.0000%	\$2,022,489	\$0		
Rev-4	440.001	Residential FAC Billed Revenue	\$723,681			Rev-4		\$723,681	100.0000%	-\$723,681	\$0		
Rev-5	440.001	Residential MEEIA Billed Revenue	\$16,321,164			Rev-5		\$16,321,164	100.0000%	-\$16,321,164	\$0		
Rev-6	440.001	Residential MEEIA Unbilled Revenue	-\$2,078,316			Rev-6		-\$2,078,316	100.0000%	\$2,078,316	\$0		
Rev-7	442.001	Commercial Billed Revenue	\$324,608,010			Rev-7		\$324,608,010	100.0000%	\$0	\$324,608,010		
Rev-8	442.001	Commercial Unbilled Revenue	\$689,351			Rev-8		\$689,351	100.0000%	-\$689,351	\$0		
Rev-9	442.001	Commercial FAC Billed Revenue	\$859,414			Rev-9		\$859,414	100.0000%	-\$859,414	\$0		
Rev-10	442.001	Commercial MEEIA Billed Revenue	\$11,029,393			Rev-10		\$11,029,393	100.0000%	-\$11,029,393	\$0		
Rev-11	442.001	Commercial Non-MEEIA Revenue	-\$245,697			Rev-11		-\$245,697	100.0000%	\$0	-\$245,697		
Rev-12	442.001	Commercial MEEIA Unbilled Revenue	-\$1,773,612			Rev-12		-\$1,773,612	100.0000%	\$1,773,612	\$0		
Rev-13	442.101	Commercial Primary Revenue	\$67,246,002			Rev-13		\$67,246,002	100.0000%	\$0	\$67,246,002		
Rev-14	442.101	Commercial Primary Unbilled	\$178,432			Rev-14		\$178,432	100.0000%	-\$178,432	\$0		
Rev-15	442.101	Commercial Primary FAC Billed	\$201,632			Rev-15		\$201,632	100.0000%	-\$201,632	\$0		
Rev-16	442.101	Commercial Primary MEEIA Billed	\$1,859,663			Rev-16		\$1,859,663	100.0000%	-\$1,859,663	\$0		
Rev-17	442.101	Commercial Primary Non-MEEIA	-\$145,304			Rev-17		-\$145,304	100.0000%	\$0	-\$145,304		
Rev-18	442.201	Industrial Primary Revenue	\$79,284,977			Rev-18		\$79,284,977	100.0000%	\$0	\$79,284,977		
Rev-19	442.201	Industrial Primary Unbilled	-\$575,003			Rev-19		-\$575,003	100.0000%	\$575,003	\$0		
Rev-20	442.201	Industrial Primary FAC Billed	\$311,280			Rev-20		\$311,280	100.0000%	-\$311,280	\$0		
Rev-21	442.201	Industrial Primary MEEIA Billed	\$606,392			Rev-21		\$606,392	100.0000%	-\$606,392	\$0		
Rev-22	442.201	Industrial Primary Non-MEEIA	-\$650,747			Rev-22		-\$650,747	100.0000%	\$0	-\$650,747		
Rev-23	442.202	Industrial Secondary Revenue	\$23,550,427			Rev-23		\$23,550,427	100.0000%	\$0	\$23,550,427		
Rev-24	442.202	Industrial Secondary Unbilled	\$25,049			Rev-24		\$25,049	100.0000%	-\$25,049	\$0		
Rev-25	442.202	Industrial Secondary FAC Billed	\$66,657			Rev-25		\$66,657	100.0000%	-\$66,657	\$0		
Rev-26	442.202	Industrial Secondary MEEIA Billed	\$757,341			Rev-26		\$757,341	100.0000%	-\$757,341	\$0		
Rev-27	442.202	Industrial Secondary Non-MEEIA	-\$27,712			Rev-27		-\$27,712	100.0000%	\$0	-\$27,712		
Rev-28	442.202	Industrial Ssecondary MEEIA Unbilled	-\$603,346			Rev-28		-\$603,346	100.0000%	\$603,346	\$0		
Rev-29	444.001	Public Street & Highway Lighting Billed	\$7,046,968			Rev-29		\$7,046,968	100.0000%	\$0	\$7,046,968		
Rev-30	444.001	Industrial Street & Highway Lighting FAC Billed	\$17,784			Rev-30		\$17,784	100.0000%	-\$17,784	\$0		
Rev-31	444.002	Traffic Signal Sales Billed	\$64,686			Rev-31		\$64,686	100.0000%	\$0	\$64,686		
Rev-32	444.002	Traffic Signal Sales FAC Billed	\$35			Rev-32		\$35	100.0000%	-\$35	\$0		
Rev-33	440.000	Adjustment to the General Ledger	\$0			Rev-33		\$0	100.0000%	-\$260,737	-\$260,737		
Rev-34		TOTAL RETAIL RATE REVENUE	\$864,472,066					\$864,472,066		-\$27,614,114	\$836,857,952		
Rev-35		OTHER OPERATING REVENUES											
Rev-36	447.012	Sales For Resale Capacity	\$7,979,625			Rev-36		\$7,979,625	52.1500%	-\$141,939	\$4,019,435		
Rev-37	447.020	Sales For Resale SFR Retail	-\$5,609,269			Rev-37		-\$5,609,269	56.4600%	\$4,069,792	\$902,799		
Rev-38	447.025	Sales For Resale ARR-TCR	\$92,493,671			Rev-38		\$92,493,671	56.4600%	\$0	\$52,221,927		
Rev-39	447.026	SFR ARR-TCR (contra)	-\$92,493,671			Rev-39		-\$92,493,671	56.4600%	\$0	-\$52,221,927		
Rev-40	447.030	Sales For Resale Bulk	\$329,822,482			Rev-40		\$329,822,482	56.4600%	-\$136,777,017	\$49,440,756		
Rev-41	447.101	Sales For Resale Private Util	\$86,915			Rev-41		\$86,915	0.0000%	\$0	\$0		
Rev-42	447.103	Sales For Resale Municipality	\$1,564,623			Rev-42		\$1,564,623	0.0000%	\$0	\$0		
Rev-43	449.110	Provision for Rate Refunds - Missouri	-\$33,695,148			Rev-43		-\$33,695,148	100.0000%	\$33,377,012	-\$318,136		
Rev-44	449.440	Provision for Rate Refunds - Kansas	-\$42,942,024			Rev-44		-\$42,942,024	0.0000%	\$0	\$0		
Rev-45	450.001	Forfeited Discounts - Missouri	-\$5,515			Rev-45		-\$5,515	100.0000%	\$2,689,088	\$2,683,573		
Rev-46	450.001	Forfeited Discounts - Kansas	-\$11,328			Rev-46		-\$11,328	0.0000%	\$0	\$0		
Rev-47	451.001	Misc Serv Rev - Missouri	\$76,627			Rev-47		\$76,627	100.0000%	\$0	\$76,627		
Rev-48	451.101	Misc Serv Rev - Kansas	\$149,830			Rev-48		\$149,830	0.0000%	\$0	\$0		
Rev-49	454.001	Rent From Electric Property - Missouri	\$1,879,786			Rev-49		\$1,879,786	100.0000%	\$0	\$1,879,786		
Rev-50	454.010	Rent From Electric Property - Kansas	\$1,763,693			Rev-50		\$1,763,693	0.0000%	\$0	\$0		

Evergy Missouri Metro
 Case No. ER-2022-0129
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-51	454.070	Rent From Property - Production	\$28,936			Rev-51		\$28,936	52.1500%	\$0	\$15,090		
Rev-52	454.000	Rent From Property - Transmission	\$6,785			Rev-52		\$6,785	52.1500%	\$0	\$3,538		
Rev-53	454.000	Rent From Property - Distribution	\$1,869			Rev-53		\$1,869	56.4850%	\$0	\$1,056		
Rev-54	456.001	Other Elec Rev - Missouri	\$1,093,090			Rev-54		\$1,093,090	100.0000%	\$0	\$1,093,090		
Rev-55	456.101	Other Elec Rev - Kansas	\$146,315			Rev-55		\$146,315	0.0000%	\$0	\$0		
Rev-56	456.100	Other Elec Rev Trans For Others	\$15,440,891			Rev-56		\$15,440,891	56.4600%	\$956,039	\$9,673,966		
Rev-57		TOTAL OTHER OPERATING REVENUES	\$277,778,183					\$277,778,183		-\$95,827,025	\$69,471,580		
Rev-58		TOTAL OPERATING REVENUES	\$1,142,250,249					\$1,142,250,249		-\$123,441,139	\$906,329,532		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Ops - Superv & Engineering - demand	\$4,351,699	\$4,131,710	\$219,989	E-4	-\$129,281	\$4,222,418	52.1500%	\$0	\$2,201,991	\$2,019,607	\$182,384
5	500.000	Prod Steam Oper - Iatan 1&2 - 100% MO	-\$37,600	\$0	-\$37,600	E-5	\$37,600	\$0	100.0000%	\$0	\$0	\$0	\$0
6	500.000	Prod Steam Oper - Iatan 1&2 - 100% KS	\$0	\$0	\$0	E-6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal & Freight w/all 501 labor and Unit Train Depr	\$172,271,638	\$6,442,258	\$165,829,380	E-7	-\$26,268,208	\$146,003,430	56.4600%	\$0	\$82,433,536	\$3,409,272	\$79,024,264
8	501.000	Fuel Expense - Oil - energy	\$5,484,526	\$0	\$5,484,526	E-8	\$576,687	\$6,061,213	56.4600%	\$0	\$3,422,161	\$0	\$3,422,161
9	501.000	Fuel Expense - Gas - energy	\$5,505,158	\$0	\$5,505,158	E-9	-\$4,577,149	\$928,009	56.4600%	\$0	\$523,954	\$0	\$523,954
10	501.000	100% MO STB (Surface Transportation Board)	-\$101,759	\$0	-\$101,759	E-10	\$101,759	\$0	100.0000%	\$0	\$0	\$0	\$0
11	501.000	100% KS STB (Surface Transportation Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.000	Fuel Expense - Additives - (NH4, limestone, other	\$5,746,565	\$0	\$5,746,565	E-12	\$711,358	\$6,457,923	56.4600%	\$0	\$3,646,143	\$0	\$3,646,143
13	501.000	Fuel Expense - Residuals - Labor	\$191,623	\$0	\$191,623	E-13	\$0	\$191,623	56.4600%	\$0	\$108,190	\$0	\$108,190
14	501.000	Fuel Expense - Residuals - Non-Labor	\$2,063,379	\$0	\$2,063,379	E-14	\$25,668	\$2,089,047	56.4600%	\$0	\$1,179,476	\$0	\$1,179,476
15	501.000	Fuel Expense - Residual Non FAC	\$199,028	\$0	\$199,028	E-15	\$0	\$199,028	56.4600%	\$0	\$112,371	\$0	\$112,371
16	501.000	Fuel Handling (non-labor)	\$4,294,194	\$0	\$4,294,194	E-16	\$0	\$4,294,194	56.4600%	\$0	\$2,424,502	\$0	\$2,424,502
17	501.000	Fuel Expense Rider Underrecov-100% MO	\$134,090	\$0	\$134,090	E-17	-\$134,090	\$0	100.0000%	\$0	\$0	\$0	\$0
18	501.000	Fuel Expense Rider Underrecov-100% KS	\$6,412,799	\$0	\$6,412,799	E-18	\$0	\$6,412,799	0.0000%	\$0	\$0	\$0	\$0
19	502.000	Steam Operating Expense - demand	\$12,037,193	\$8,008,342	\$4,028,851	E-19	-\$502,053	\$11,535,140	52.1500%	\$0	\$6,015,576	\$3,914,530	\$2,101,046
20	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	502.000	Steam Operating Expense - 100% KS	\$0	\$0	\$0	E-21	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operating Electric Expense - demand	\$4,666,314	\$3,717,312	\$949,002	E-22	-\$233,043	\$4,433,271	52.1500%	\$0	\$2,311,951	\$1,817,046	\$494,905
23	505.000	Steam Operating Electric Expense - 100% MO	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	505.000	Steam Operating Electric Expense - 100% KS	\$0	\$0	\$0	E-24	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
25	506.000	Misc. Other Power Expenses - demand	\$5,820,276	\$3,031,783	\$2,788,493	E-25	-\$285,256	\$5,535,020	52.1500%	\$0	\$2,886,513	\$1,481,955	\$1,404,558
26	506.000	Misc. Other Power Expenses Iatan 2 - 100% MO	\$65,692	\$0	\$65,692	E-26	\$29,423	\$95,115	100.0000%	\$0	\$95,115	\$0	\$95,115
27	506.000	Misc. Other Power Expense Iatan 2 - 100% KS	\$92,493	\$0	\$92,493	E-27	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
28	507.000	Steam Operating Expense Rents - demand	\$102,499	\$612	\$101,887	E-28	-\$38	\$102,461	52.1500%	\$0	\$53,433	\$299	\$53,134
29	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-30	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
31	509.000	NOX / Other Allowances - Allocated - energy	\$78,936	\$0	\$78,936	E-31	\$0	\$78,936	56.4600%	\$0	\$44,567	\$0	\$44,567
32	509.000	Amort of SO2 Allowances - Allocated - energy	\$0	\$0	\$0	E-32	\$0	\$0	56.4600%	\$0	\$0	\$0	\$0
33	509.000	Amort of SO2 Allowances - MO	-\$2,302,166	\$0	-\$2,302,166	E-33	\$0	-\$2,302,166	100.0000%	\$0	-\$2,302,166	\$0	-\$2,302,166
34	509.000	Amort of SO2 Allowance - KS	-\$1,681,238	\$0	-\$1,681,238	E-34	\$0	-\$1,681,238	0.0000%	\$0	\$0	\$0	\$0
35	509.000	Emission Allowance - REC Exp - energy	\$0	\$0	\$0	E-35	\$0	\$0	56.4600%	\$0	\$0	\$0	\$0

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36		TOTAL OPERATION & MAINTENANCE EXPENSE	\$225,395,339	\$25,332,017	\$200,063,322		-\$30,646,623	\$194,748,716		\$0	\$105,157,313	\$12,642,709	\$92,514,604
37		ELECTRIC MAINTENANCE EXPENSE											
38	510.000	Steam Maintenance Suprv & Engineering - demand	\$4,469,712	\$2,822,557	\$1,647,155	E-38	-\$584,665	\$3,885,047	52.1500%	\$0	\$2,026,052	\$1,379,684	\$646,368
39	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
41	511.000	Maintenance of Structures - demand	\$6,045,314	\$968,192	\$5,077,122	E-41	\$122,122	\$6,167,436	52.1500%	\$0	\$3,216,318	\$473,259	\$2,743,059
42	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-43	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant - demand	\$17,876,276	\$5,281,716	\$12,594,560	E-44	\$1,310,901	\$19,187,177	52.1500%	\$0	\$10,006,113	\$2,581,737	\$7,424,376
45	512.000	Maintenance latan 1&2 100% MO	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	512.000	Maintenance latan 1&2 100% KS	\$0	\$0	\$0	E-46	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
47	513.000	Maintenance of Electric Plant - demand	\$3,392,102	\$814,730	\$2,577,372	E-47	-\$121,333	\$3,270,769	52.1500%	\$0	\$1,705,706	\$398,246	\$1,307,460
48	513.000	Maintenance of Electric Plant 100% MO	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50	514.000	Maintenance of Misc. Steam Plant - demand	\$340,565	\$49,430	\$291,135	E-50	\$17,123	\$357,688	52.1500%	\$0	\$186,535	\$24,162	\$162,373
51	514.000	Maintenance of Misc. Steam Plant 100% MO	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0	\$0	\$0	E-52	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
53		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$32,123,969	\$9,936,625	\$22,187,344		\$744,148	\$32,868,117		\$0	\$17,140,724	\$4,857,088	\$12,283,636
54		TOTAL STEAM POWER GENERATION	\$257,519,308	\$35,268,642	\$222,250,666		-\$29,902,475	\$227,616,833		\$0	\$122,298,037	\$17,499,797	\$104,798,240
55		NUCLEAR POWER GENERATION											
56		OPERATION - NUCLEAR											
57	517.000	Prod Nuclear Oper - Superv & Engineering - demand	\$6,290,956	\$5,574,480	\$716,476	E-57	-\$411,964	\$5,878,992	52.1500%	\$0	\$3,065,894	\$2,724,842	\$341,052
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	\$24,888,700	\$0	\$24,888,700	E-58	\$5,538,431	\$30,427,131	56.4600%	\$0	\$17,179,158	\$0	\$17,179,158
59	518.100	Nuclear Fuel Expense - Oil - energy	\$217,054	\$0	\$217,054	E-59	-\$65,960	\$151,094	56.4600%	\$0	\$85,308	\$0	\$85,308
60	518.200	Prod Nuclear - Disposal Cost - energy	\$0	\$0	\$0	E-60	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
61	519.000	Coolants and Water - demand	\$3,662,548	\$1,829,559	\$1,832,989	E-61	-\$216,063	\$3,446,485	52.1500%	\$0	\$1,797,342	\$894,304	\$903,041
62	520.000	Steam Expense - demand	\$13,553,657	\$9,653,623	\$3,900,034	E-62	-\$605,198	\$12,948,459	52.1500%	\$0	\$6,752,622	\$4,718,574	\$2,033,868
63	520.000	Steam Expense - Mid-Cycle Outage - MO	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	523.000	Electric Expense - demand	\$1,129,041	\$1,128,978	\$63	E-64	-\$70,777	\$1,058,264	52.1500%	\$0	\$551,885	\$551,852	\$33
65	524.000	Misc. Nuclear Power Expenses - Allocated - demand	\$25,035,090	\$10,816,874	\$14,218,216	E-65	-\$1,351,391	\$23,683,699	52.1500%	\$0	\$12,351,049	\$5,332,461	\$7,018,588
66	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0	\$0	\$0	E-66	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
67	524.000	Misc. Nuclear Power Expenses - 100% KS	\$0	\$0	\$0	E-67	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
68	524.100	Decommissioning - MO	\$1,281,264	\$0	\$1,281,264	E-68	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
69	524.100	Decommissioning - KS	\$2,036,230	\$0	\$2,036,230	E-69	\$0	\$2,036,230	0.0000%	\$0	\$0	\$0	\$0
70	524.100	Decommissioning - FERC	\$38,753	\$0	\$38,753	E-70	\$0	\$38,753	0.0000%	\$0	\$0	\$0	\$0
71	524.950	Refueling Outage Amort - demand	-\$1,675,040	\$0	-\$1,675,040	E-71	-\$19,347	-\$1,694,387	52.1500%	\$0	-\$883,623	\$0	-\$883,623
72	524.950	Refueling Outage Amort - MO	\$28,020	\$0	\$28,020	E-72	-\$28,019	\$1	100.0000%	\$0	\$1	\$0	\$1
73	525.000	Rents - demand	\$0	\$0	\$0	E-73	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
74		TOTAL OPERATION - NUCLEAR	\$76,486,273	\$29,003,514	\$47,482,759		\$2,769,712	\$79,255,985		\$0	\$42,180,900	\$14,222,210	\$27,958,690
75		MAINTENANCE - NP											
76	528.000	Prod Nuclear Maint - Suprv & Engineering - demand	\$3,754,939	\$2,419,429	\$1,335,510	E-76	\$858,630	\$4,613,569	52.1500%	\$0	\$2,405,977	\$1,182,633	\$1,223,344

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
77	528.000	Prod Nuclear Maint - Suprv & Eng - MO	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	529.000	Prod Nuclear Maint - Maint of Structures - demand	\$2,171,612	\$1,603,860	\$567,752	E-78	\$204,710	\$2,376,322	52.1500%	\$0	\$1,239,252	\$783,977	\$455,275
79	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	530.000	Prod Nuclear Maint - Maint Reactor Plant demand	\$14,469,479	\$1,802,291	\$12,667,188	E-80	-\$4,949,769	\$9,519,710	52.1500%	\$0	\$4,964,529	\$894,232	\$4,070,297
81	530.900	Nuclear Maintenance Outage Expense Reversal demand	\$0	\$0	\$0	E-81	\$3,824,700	\$3,824,700	100.0000%	\$0	\$3,824,700	\$0	\$3,824,700
82	530.950	Refueling Outage Maint Amortization	-\$3,825,603	\$0	-\$3,825,603	E-82	-\$39,531	-\$3,865,134	52.1500%	\$0	-\$2,015,667	\$0	-\$2,015,667
83	530.950	Refueling Outage Maint Amortization ER-2009-0089 MO Only	\$380,754	\$0	\$380,754	E-83	-\$380,754	\$0	100.0000%	\$0	\$0	\$0	\$0
84	530.950	Refueling Outage Maint Amortization ER-201200174 MO Only	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	531.000	Prod Nuclear Maint - Electric Plant - demand	\$4,216,992	\$1,876,252	\$2,340,740	E-85	-\$885,205	\$3,331,787	52.1500%	\$0	\$1,737,527	\$917,124	\$820,403
86	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87	532.000	Prod Nuclear Maint- Misc. Plant - demand	\$1,883,192	\$897,593	\$985,599	E-87	\$213,763	\$2,096,955	52.1500%	\$0	\$1,093,562	\$438,749	\$654,813
88	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL MAINTENANCE - NP	\$23,051,365	\$8,599,425	\$14,451,940		-\$1,153,456	\$21,897,909		\$0	\$13,249,880	\$4,216,715	\$9,033,165
90		TOTAL NUCLEAR POWER GENERATION	\$99,537,638	\$37,602,939	\$61,934,699		\$1,616,256	\$101,153,894		\$0	\$55,430,780	\$18,438,925	\$36,991,855
91		HYDRAULIC POWER GENERATION											
92		OPERATION - HP											
93		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		MAINTANENCE - HP											
95		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
96		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
97		OTHER POWER GENERATION											
98		OTHER POWER OPERATION											
99	546.100	Prod Turbine Oper - Suprv & Engineering - demand	\$136,364	\$132,907	\$3,457	E-99	-\$8,332	\$128,032	52.1500%	\$0	\$66,769	\$64,966	\$1,803
100	547.000	Other Fuel Expense - Oil - energy	\$7,419,210	\$0	\$7,419,210	E-100	-\$7,424,511	-\$5,301	56.4600%	\$0	-\$2,993	-\$2,993	\$0
101	547.000	Other Fuel Expense - Gas - energy	\$39,885,250	\$84,553	\$39,800,697	E-101	-\$28,755,876	\$11,129,374	56.4600%	\$0	\$6,283,645	\$47,739	\$6,235,906
102	547.000	Other Fuel Expense - Hedging - MO	\$414	\$0	\$414	E-102	-\$414	\$0	100.0000%	\$0	\$0	\$0	\$0
103	547.000	Other Fuel Expense - Additives - energy	\$67,976	\$0	\$67,976	E-103	-\$67,976	\$0	56.4600%	\$0	\$0	\$0	\$0
104	547.100	Fuel Handling - energy	\$90,285	\$0	\$90,285	E-104	\$0	\$90,285	56.4600%	\$0	\$50,975	\$0	\$50,975
105	548.000	Other Power Generation Expense - demand	\$397,528	\$232,887	\$164,641	E-105	-\$14,600	\$382,928	52.1500%	\$0	\$199,697	\$113,837	\$85,860
106	549.000	Misc. Other Power Generation Expense - demand	\$1,118,471	\$511,957	\$606,514	E-106	-\$32,095	\$1,086,376	52.1500%	\$0	\$566,545	\$250,248	\$316,297
107	550.000	Other Generation Rents	\$450,118	\$0	\$450,118	E-107	\$0	\$450,118	52.1500%	\$0	\$234,737	\$0	\$234,737
108		TOTAL OTHER POWER OPERATION	\$49,565,616	\$962,304	\$48,603,312		-\$36,303,804	\$13,261,812		\$0	\$7,399,375	\$473,797	\$6,925,578
109		OTHER POWER MAINTENANCE											
110	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc. - demand	\$31,513	\$30,983	\$530	E-110	\$41,149	\$72,662	52.1500%	\$0	\$37,893	\$15,145	\$22,748

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
111	552.000	Other General Maintenance - Structures - demand	\$134,778	\$35,483	\$99,295	E-111	\$11,825	\$146,603	52.1500%	\$0	\$76,454	\$17,345	\$59,109
112	553.000	Other General Maintenance - General Plant - demand	\$3,588,273	\$1,372,212	\$2,216,061	E-112	\$20,311	\$3,608,584	52.1500%	\$0	\$1,881,877	\$670,746	\$1,211,131
113	554.000	Other General Maintenance - Misc. Other General Plant - demand	\$139,917	\$10,142	\$129,775	E-113	-\$102,319	\$37,598	52.1500%	\$0	\$19,607	\$4,957	\$14,650
114		TOTAL OTHER POWER MAINTENANCE	\$3,894,481	\$1,448,820	\$2,445,661		-\$29,034	\$3,865,447		\$0	\$2,015,831	\$708,193	\$1,307,638
115		TOTAL OTHER POWER GENERATION	\$53,460,097	\$2,411,124	\$51,048,973		-\$36,332,838	\$17,127,259		\$0	\$9,415,206	\$1,181,990	\$8,233,216
116		OTHER POWER SUPPLY EXPENSES											
117	555.000	Purchased Power - Energy	\$257,056,261	\$0	\$257,056,261	E-117	-\$127,263,873	\$129,792,388	56.4600%	\$0	\$73,280,782	\$0	\$73,280,782
118	555.050	Purchased Power Capacity (Demand)	\$0	\$0	\$0	E-118	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
119	555.020	Solar Renew Energy Credits (100% MO)	-\$1,534,829	\$0	-\$1,534,829	E-119	\$1,534,829	\$0	100.0000%	\$0	\$0	\$0	\$0
120	556.000	System Control and Load Dispatch - demand	\$724,849	\$621,021	\$103,828	E-120	-\$75,593	\$649,256	52.1500%	\$0	\$338,587	\$303,559	\$35,028
121	557.000	Prod - Other - Other Expenses - demand	\$2,762,540	\$1,116,934	\$1,645,606	E-121	-\$160,022	\$2,602,518	52.1500%	\$0	\$1,357,214	\$545,965	\$811,249
122	557.100	373ECATRUE 11200 KS	\$1	\$0	\$1	E-122	\$0	\$1	0.0000%	\$0	\$0	\$0	\$0
123	557.100	373KCPFAC 10200 MO	\$2,230,341	\$0	\$2,230,341	E-123	\$0	\$2,230,341	100.0000%	\$0	\$2,230,341	\$0	\$2,230,341
124		TOTAL OTHER POWER SUPPLY EXPENSES	\$261,239,163	\$1,737,955	\$259,501,208		-\$125,964,659	\$135,274,504		\$0	\$77,206,924	\$849,524	\$76,357,400
125		TOTAL POWER PRODUCTION EXPENSES	\$671,756,206	\$77,020,660	\$594,735,546		-\$190,583,716	\$481,172,490		\$0	\$264,350,947	\$37,970,236	\$226,380,711
126		TRANSMISSION EXPENSES											
127		OPERATION - TRANSMISSION EXP.											
128	560.000	Transmission Oper - Suprv & Engineering - demand	\$637,842	\$534,140	\$103,702	E-128	-\$33,486	\$604,356	52.1500%	\$0	\$315,172	\$261,091	\$54,081
129	561.000	Transmission Oper - Load Dispatch - energy	\$5,287,260	\$539,605	\$4,747,655	E-129	\$457,109	\$5,744,369	56.4600%	\$0	\$3,243,271	\$285,561	\$2,957,710
130	562.000	Transmission Oper - Station Expenses - demand	\$506,617	\$126,505	\$380,112	E-130	-\$7,931	\$498,686	52.1500%	\$0	\$260,064	\$61,836	\$198,228
131	563.000	Transmission Oper - Overhead Line Expenses - demand	\$44,639	\$3,693	\$40,946	E-131	-\$232	\$44,407	52.1500%	\$0	\$23,158	\$1,805	\$21,353
132	564.000	Transmission Oper - Underground Line Expenses - demand	\$67,248	\$0	\$67,248	E-132	\$0	\$67,248	52.1500%	\$0	\$35,070	\$0	\$35,070
133	565.000	Transmission of Electricity by Others - energy	\$50,354,198	\$0	\$50,354,198	E-133	\$1,095,724	\$51,449,922	56.4600%	\$0	\$29,048,626	\$0	\$29,048,626
134	565.000	Transmission of Electricity by Others (100% MO)	\$0	\$0	\$0	E-134	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
135	565.100	Trans Op Trans Rider all KS 11200	-\$558,384	\$0	-\$558,384	E-135	\$0	-\$558,384	0.0000%	\$0	\$0	\$0	\$0
136	566.000	Misc. Transmission Expense - demand	\$2,089,468	\$398,314	\$1,691,154	E-136	-\$24,971	\$2,064,497	52.1500%	\$0	\$1,076,635	\$194,698	\$881,937
137	567.000	Transmission Operation Rents - demand	\$2,379,325	\$0	\$2,379,325	E-137	-\$1,888,520	\$490,805	52.1500%	\$0	\$255,955	\$0	\$255,955
138	575.000	Regional Transmission Operation - energy	\$2,616,326	\$0	\$2,616,326	E-138	-\$2,616,326	\$0	56.4600%	\$0	\$0	\$0	\$0
139		TOTAL OPERATION - TRANSMISSION EXP.	\$63,424,539	\$1,602,257	\$61,822,282		-\$3,018,633	\$60,405,906		\$0	\$34,257,951	\$804,991	\$33,452,960
140		MAINTENANCE - TRANSMISSION EXP.											
141	568.000	Transmission Maint - Suprv & Engineering - demand	\$115,936	\$72,856	\$43,080	E-141	-\$22,190	\$93,746	52.1500%	\$0	\$48,889	\$35,613	\$13,276
142	569.000	Transmission Maint - Structures - demand	\$103,838	\$85,785	\$18,053	E-142	\$7,816	\$111,654	52.1500%	\$0	\$58,227	\$41,932	\$16,295
143	570.000	Transmission Maint - Station Equipment - demand	\$945,199	\$686,535	\$258,664	E-143	-\$312,600	\$632,599	52.1500%	\$0	\$329,901	\$335,583	-\$5,682
144	571.000	Transmission Maint - Overhead Lines -demand	\$2,674,520	\$96,518	\$2,578,002	E-144	\$558,991	\$3,233,511	52.1500%	\$0	\$1,686,276	\$47,179	\$1,639,097
145	572.000	Transmission Maint - Underground Line - demand	\$0	\$0	\$0	E-145	\$13,500	\$13,500	52.1500%	\$0	\$7,040	\$0	\$7,040

Evergy Missouri Metro
 Case No. ER-2022-0129
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
146	573.000	Transmission Maint - Misc Trans Plant - demand	\$8,693	\$0	\$8,693	E-146	\$6	\$8,699	52.1500%	\$0	\$4,537	\$0	\$4,537
147	576.000	Transmission Maint - Comp - demand	\$0	\$0	\$0	E-147	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
148		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,848,186	\$941,694	\$2,906,492		\$245,523	\$4,093,709		\$0	\$2,134,870	\$460,307	\$1,674,563
149		TOTAL TRANSMISSION EXPENSES	\$67,272,725	\$2,543,951	\$64,728,774		-\$2,773,110	\$64,499,615		\$0	\$36,392,821	\$1,265,298	\$35,127,523
150		DISTRIBUTION EXPENSES											
151		OPERATION - DIST. EXPENSES											
152	580.000	Distribution Oper - Suprv & Engineering (Dist Plt)	\$2,336,098	\$1,956,866	\$379,232	E-152	-\$122,678	\$2,213,420	56.4850%	\$0	\$1,250,250	\$1,036,041	\$214,209
153	581.000	Distribution Oper - Load Dispatch (Dist Plt)	\$648,799	\$652,377	-\$3,578	E-153	-\$40,898	\$607,901	56.4850%	\$0	\$343,373	\$345,394	-\$2,021
154	582.000	Distribution Oper - Station Expenses (Acct 362)	\$102,002	\$48,547	\$53,455	E-154	-\$3,043	\$98,959	69.5490%	\$0	\$68,825	\$31,648	\$37,177
155	583.000	Distribution Oper - Overhead Line Expenses (Acct 367)	\$1,695,515	\$1,093,199	\$602,316	E-155	-\$68,534	\$1,626,981	57.6630%	\$0	\$938,166	\$590,853	\$347,313
156	584.000	Distribution Oper - Underground Line Expenses	\$2,692,154	\$614,179	\$2,077,975	E-156	-\$38,504	\$2,653,650	51.5650%	\$0	\$1,368,355	\$296,847	\$1,071,508
157	585.000	Distribution Oper - Street Light & Signal Expenses (Acct 373)	\$918	\$0	\$918	E-157	\$0	\$918	50.8060%	\$0	\$466	\$0	\$466
158	586.000	Distribution Oper - Meters Expense (Acct 370)	\$183,932	\$2,074,996	-\$1,891,064	E-158	-\$130,084	\$53,848	57.0030%	\$0	\$30,695	\$1,108,658	-\$1,077,963
159	587.000	Distribution Oper - Customer Install Expense (Acct 371)	\$3,178	\$2,678	\$500	E-159	-\$168	\$3,010	70.6440%	\$0	\$2,126	\$1,773	\$353
160	588.000	Distribution Oper - Misc. Distribution Expense (Dist Plt)	\$10,313,480	\$2,668,424	\$7,645,056	E-160	-\$167,389	\$10,146,091	56.4850%	\$0	\$5,731,019	\$1,412,767	\$4,318,252
161	589.000	Distribution Oper - Rents (Dist Plt)	\$45,832	\$0	\$45,832	E-161	\$0	\$45,832	56.4850%	\$0	\$25,888	\$0	\$25,888
162		TOTAL OPERATION - DIST. EXPENSES	\$18,021,908	\$9,111,266	\$8,910,642		-\$571,298	\$17,450,610		\$0	\$9,759,163	\$4,823,981	\$4,935,182
163		MAINTENANCE - DISTRIB. EXPENSES											
164	590.000	Distribution Maint - Suprv & Engineering (Dist Plt)	\$127,958	\$106,482	\$21,476	E-164	-\$17,350	\$110,608	56.4850%	\$0	\$62,477	\$56,376	\$6,101
165	591.000	Distribution Maint - Structures (Acct 361)	\$1,719	\$1,599	\$120	E-165	\$479	\$2,198	56.9250%	\$0	\$1,251	\$853	\$398
166	592.000	Distribution Maint - Station Equipment (Acct 362)	\$318,804	\$232,073	\$86,731	E-166	\$65,739	\$384,543	69.5490%	\$0	\$267,446	\$151,286	\$116,160
167	593.000	Distribution Maint - Overhead Lines (Acct 365)	\$20,660,541	\$4,829,267	\$15,831,274	E-167	\$3,127,878	\$23,788,419	57.6630%	\$0	\$13,717,116	\$2,610,124	\$11,106,992
168	594.000	Distribution Maint - Underground Lines (Acct 367)	\$1,120,105	\$922,766	\$197,339	E-168	\$333,719	\$1,453,824	51.5650%	\$0	\$749,664	\$445,994	\$303,670
169	595.000	Distribution Maint - Line Transformers (Acct 368)	\$212,863	\$191,794	\$21,069	E-169	\$1,310	\$214,173	56.6640%	\$0	\$121,359	\$101,865	\$19,494
170	596.000	Distribution Maint - Street Light & Signals (Acct 373)	\$409,118	\$144,961	\$264,157	E-170	\$19,154	\$428,272	50.8060%	\$0	\$217,588	\$69,032	\$148,556
171	597.000	Distribution Maint - Meters (Acct 370)	\$397,549	\$326,362	\$71,187	E-171	\$14,092	\$411,641	57.0030%	\$0	\$234,647	\$174,373	\$60,274
172	598.000	Distribution Maint - Misc. Distribution Pin (Dist Plt)	\$1,885,427	\$360,197	\$1,525,230	E-172	\$309,181	\$2,194,608	56.4850%	\$0	\$1,239,624	\$190,702	\$1,048,922
173		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$25,134,084	\$7,115,501	\$18,018,583		\$3,854,202	\$28,988,286		\$0	\$16,611,172	\$3,800,605	\$12,810,567
174		TOTAL DISTRIBUTION EXPENSES	\$43,155,992	\$16,226,767	\$26,929,225		\$3,282,904	\$46,438,896		\$0	\$26,370,335	\$8,624,586	\$17,745,749
175		CUSTOMER ACCOUNTS EXPENSE											
176	901.000	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expences (C 1)	\$1,735,914	\$1,628,480	\$107,434	E-176	-\$102,092	\$1,633,822	52.5650%	\$0	\$858,819	\$802,346	\$56,473
177	902.000	Customer Accounts Expense - Meter Reading (C 1)	\$5,184,581	\$1,464,003	\$3,720,578	E-177	-\$1,015,828	\$4,168,753	52.5650%	\$0	\$2,191,305	\$721,309	\$1,469,996

Energy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
178	903.000	Customer Accounts Expense - Records & Collection (C 1)	\$12,899,207	\$7,467,443	\$5,431,764	E-178	-\$390,138	\$12,509,069	52.5650%	\$0	\$6,575,393	\$3,679,182	\$2,896,211
179	903.000	Customer Accounts Expense - Interest on Deposits 100% MO	\$0	\$0	\$0	E-179	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
180	903.000	Customer Accounts Expense - Interest on Deposits - 100% KS	\$0	\$0	\$0	E-180	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
181	904.000	Uncollectible Accounts - 100% MO	\$128,000	\$0	\$128,000	E-181	\$4,046,945	\$4,174,945	100.0000%	\$0	\$4,174,945	\$0	\$4,174,945
182	904.000	Uncollectible Accounts - 100% KS	\$128,000	\$0	\$128,000	E-182	\$0	\$128,000	0.0000%	\$0	\$0	\$0	\$0
183	905.000	Customer Accounts Expense - Misc. (C 1)	\$103,609	\$9,367	\$94,242	E-183	\$1,398,916	\$1,502,525	52.5650%	\$0	\$789,802	\$4,615	\$785,187
184		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,179,311	\$10,569,293	\$9,610,018		\$3,937,803	\$24,117,114		\$0	\$14,590,264	\$5,207,452	\$9,382,812
185		CUSTOMER SERVICE & INFO. EXP.											
186	907.000	Customer Service - Supervision (C 1)	\$123,341	\$89,585	\$33,756	E-186	-\$5,616	\$117,725	52.5650%	\$0	\$61,882	\$44,138	\$17,744
187	908.000	Customer Assistance Expenses - Allocated (C 1)	\$802,880	\$0	\$802,880	E-187	\$112,359	\$915,239	52.5650%	\$174,818	\$655,913	\$0	\$655,913
188	908.000	Customer Assistance Expenses - DSM - MO	\$5,275,771	\$1,134,017	\$4,141,754	E-188	-\$4,741,825	\$533,946	100.0000%	\$0	\$533,946	\$1,062,924	-\$528,978
189	908.000	Customer Assistance Expenses - KS	\$79,609	\$0	\$79,609	E-189	\$0	\$79,609	0.0000%	\$0	\$0	\$0	\$0
190	908.000	Amortization of Deferred DSM - MO	\$0	\$0	\$0	E-190	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
191	908.100	Cust Assist Exp - Exp Rider 343 MEIAA4	\$876,779	\$0	\$876,779	E-191	\$0	\$876,779	100.0000%	-\$876,779	\$0	\$0	\$0
192	908.500	Customer Assistance Exp-MEEIA 100% MO	\$14,382,605	\$0	\$14,382,605	E-192	-\$2,500	\$14,380,105	100.0000%	-\$13,815,303	\$564,802	\$0	\$564,802
193	908.500	Customer Assistance Exp-KEEIA 100% KS	\$0	\$0	\$0	E-193	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
194	909.000	Informational & Instructional Advertising (C 1)	\$1,635,355	\$0	\$1,635,355	E-194	-\$8,742	\$1,626,613	52.5650%	\$0	\$855,029	\$0	\$855,029
195	909.000	Informational & Instructional Advertising - DSM - MO	\$50,986	\$0	\$50,986	E-195	-\$50,986	\$0	100.0000%	\$0	\$0	\$0	\$0
196	910.000	Misc Customer Accounts & Info - Allocated (C 1)	\$1,992,944	\$1,272,531	\$720,413	E-196	-\$79,867	\$1,913,077	52.5650%	\$0	\$1,005,609	\$626,971	\$378,638
197	910.000	Misc Cust Accts & Info Exp-100% MO	\$8,312,973	\$0	\$8,312,973	E-197	-\$8,470,587	-\$157,614	100.0000%	\$157,614	\$0	\$0	\$0
198	910.000	Misc Customer Accounts & Solar Rebates - MO	\$0	\$0	\$0	E-198	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
199		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$33,533,243	\$2,496,133	\$31,037,110		-\$13,247,764	\$20,285,479		-\$14,359,650	\$3,677,181	\$1,734,033	\$1,943,148
200		SALES EXPENSES											
201	911.000	Sales Supervision (C 1)	\$53,344	\$52,361	\$983	E-201	-\$3,283	\$50,061	52.5650%	\$0	\$26,315	\$25,798	\$517
202	912.000	Sales Demonstration & Selling (C 1)	\$477,184	\$248,963	\$228,221	E-202	-\$16,073	\$461,111	52.5650%	\$0	\$242,383	\$122,663	\$119,720
203	913.000	Sales Advertising Expense (C 1)	\$0	\$0	\$0	E-203	\$0	\$0	52.5650%	\$0	\$0	\$0	\$0
204	916.000	Miscellaneous Sales Expense (C 1)	\$41,413	\$40,633	\$780	E-204	-\$2,547	\$38,866	52.5650%	\$0	\$20,430	\$20,020	\$410
205		TOTAL SALES EXPENSES	\$571,941	\$341,957	\$229,984		-\$21,903	\$550,038		\$0	\$289,128	\$168,481	\$120,647
206		ADMIN. & GENERAL EXPENSES											
207		OPERATION- ADMIN. & GENERAL EXP.											
208	920.000	Administrative & General Salaries - Allocated (Sal&Wg)	\$45,045,594	\$27,675,968	\$17,369,626	E-208	-\$9,513,276	\$35,532,318	53.1030%	\$0	\$18,868,727	\$13,775,410	\$5,093,317
209	920.000	Administrative & General Salaries - MO	\$0	\$0	\$0	E-209	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
210	920.000	Administrative & General Salaries - KS	\$0	\$0	\$0	E-210	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
211	921.000	Administrative & General Office Supplies - Allocated (energy)	\$580,054	\$6,205	\$573,849	E-211	-\$2,071	\$577,983	56.4600%	\$0	\$326,329	\$3,284	\$323,045
212	921.000	Administrative & General Office Supplies - MO	\$0	\$0	\$0	E-212	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
213	921.000	Administrative & General Office Supplies - KS	\$0	\$0	\$0	E-213	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
214	922.000	Administrative Expense Transfer Credit (energy)	-\$45,624,975	\$0	-\$45,624,975	E-214	-\$14,311,325	-\$59,936,300	56.4600%	-\$25	-\$33,840,060	\$0	-\$33,840,060
215	922.050	Administrative Expense Transfer Credit - 100% MO	\$0	\$0	\$0	E-215	\$0	\$0	100.0000%	-\$2,771,108	-\$2,771,108	\$0	-\$2,771,108
216	923.000	Outside Services Employed - Allocated (energy)	\$15,141,479	\$0	\$15,141,479	E-216	\$0	\$15,141,479	56.4600%	\$0	\$8,548,879	\$0	\$8,548,879
217	923.000	Outside Services Employed - MO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
									L + M = K				
218	923.000	Outside Services Employed - KS	-\$436,473	\$0	-\$436,473	E-218	\$0	-\$436,473	0.0000%	\$0	\$0	\$0	\$0
219	924.000	Property Insurance (General Plant)	\$1,807,031	\$93	\$1,806,938	E-219	-\$619,271	\$1,187,760	53.7210%	\$0	\$638,077	\$47	\$638,030
220	925.000	Injuries and Damages (Sal&Wg)	\$4,624,632	\$0	\$4,624,632	E-220	\$1,367,355	\$5,991,987	53.1030%	\$0	\$3,181,925	\$0	\$3,181,925
221	926.000	Employee Pensions (Sal&Wg)	\$46,488,045	\$0	\$46,488,045	E-221	-\$10,646,499	\$35,841,546	53.1030%	\$0	\$19,032,936	\$0	\$19,032,936
222	926.000	Employee Benefits - OPEB - Allocated (Sal&Wg)	\$3,159,004	\$0	\$3,159,004	E-222	-\$662,005	\$2,496,999	53.1030%	\$0	\$1,325,981	\$0	\$1,325,981
223	926.000	Employee Benefits - OPEB - 100% MO	-\$1,465,602	\$0	-\$1,465,602	E-223	\$0	-\$1,465,602	100.0000%	\$0	-\$1,465,602	\$0	-\$1,465,602
224	926.000	Employee Benefits - OPEB - 100% KS	-\$630,141	\$0	-\$630,141	E-224	\$0	-\$630,141	0.0000%	\$0	\$0	\$0	\$0
225	926.000	Other Miscellaneous Employee Benefits (Sal&Wg)	\$27,711,061	\$0	\$27,711,061	E-225	-\$2,044,038	\$25,667,023	53.1030%	\$0	\$13,629,959	\$0	\$13,629,959
226	927.000	Franchise Requirements (General)	\$0	\$0	\$0	E-226	\$0	\$0	56.4600%	\$0	\$0	\$0	\$0
227	928.000	Misc. Regulatory Commission Filings (Demand)	\$758,345	\$176,404	\$581,941	E-227	-\$11,059	\$747,286	52.1500%	\$0	\$389,709	\$86,227	\$303,482
228	928.003	Reg Commission Expense - FERC Assessment (demand)	\$1,188,959	\$0	\$1,188,959	E-228	-\$78,468	\$1,110,491	52.1500%	\$0	\$579,121	\$0	\$579,121
229	928.002	Reg Commission Expense - MPSC Assessment - 100% MO	\$1,921,233	\$0	\$1,921,233	E-229	-\$72,565	\$1,848,668	100.0000%	-\$321,275	\$1,527,393	\$0	\$1,527,393
230	928.001	Reg Commission Expense - KCC Assessment - 100% KS	\$1,222,648	\$0	\$1,222,648	E-230	\$0	\$1,222,648	0.0000%	\$0	\$0	\$0	\$0
231	928.011	Reg Commission Expense - MO Proceedings - 100% MO	\$5,746	\$0	\$5,746	E-231	\$0	\$5,746	100.0000%	\$0	\$5,746	\$0	\$5,746
232	928.012	Reg Commission Expense - KS Proceedings - 100% KS	\$138,314	\$0	\$138,314	E-232	\$0	\$138,314	0.0000%	\$0	\$0	\$0	\$0
233	928.020	Reg Commission Expense - FERC Proceedings - Allocated (demand)	\$0	\$0	\$0	E-233	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
234	928.023	Reg Commission Expense - FERC Proceedings - 100% FERC	\$0	\$0	\$0	E-234	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
235	928.030	Load Research Expense - 100% MO	\$0	\$0	\$0	E-235	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
236	929.000	Duplicate Charges - Credit (General)	-\$2,118,517	\$0	-\$2,118,517	E-236	\$0	-\$2,118,517	53.7210%	\$0	-\$1,138,089	\$0	-\$1,138,089
237	930.100	General Advertising Expense - Allocated (C 1)	\$129	\$0	\$129	E-237	\$0	\$129	52.5650%	\$0	\$68	\$0	\$68
238	930.100	General Advertising Expense - MO	\$0	\$0	\$0	E-238	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
239	930.200	Misc. General Expense (energy)	\$4,743,739	-\$5	\$4,743,744	E-239	-\$1,292,421	\$3,451,318	56.4600%	\$0	\$1,948,614	-\$3	\$1,948,617
240	931.000	Admin & General Expense - Rents - Allocated (energy)	\$3,880,276	\$0	\$3,880,276	E-240	\$0	\$3,880,276	56.4600%	\$0	\$2,190,804	\$0	\$2,190,804
241	931.000	Admin & General Expense - Rents - MO	\$89,558	\$0	\$89,558	E-241	-\$89,558	\$0	100.0000%	\$0	\$0	\$0	\$0
242	931.000	Admin & General Expense - Rents - KS	\$0	\$0	\$0	E-242	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
243	931.000	Asset Finance Lease - Multifunctional Printing Devices	\$357,096	\$0	\$357,096	E-243	\$0	\$357,096	53.1030%	\$0	\$189,629	\$0	\$189,629
244	933.000	Transportation Expense (Dist Plt)	\$0	\$0	\$0	E-244	-\$6,126,983	-\$6,126,983	56.4850%	\$0	-\$3,460,826	\$0	-\$3,460,826
245		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$108,587,235	\$27,858,665	\$80,728,570		-\$44,102,184	\$64,485,051		-\$3,092,408	\$29,708,212	\$13,864,965	\$15,843,247
246		MAINT., ADMIN. & GENERAL EXP.											
247	935.000	Maintenance of General Plant (General)	\$5,955,325	\$17,115	\$5,938,210	E-247	\$28,313	\$5,983,638	53.7210%	\$0	\$3,214,470	\$8,618	\$3,205,852
248		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$5,955,325	\$17,115	\$5,938,210		\$28,313	\$5,983,638		\$0	\$3,214,470	\$8,618	\$3,205,852
249		TOTAL ADMIN. & GENERAL EXPENSES	\$114,542,560	\$27,875,780	\$86,666,780		-\$44,073,871	\$70,468,689		-\$3,092,408	\$32,922,682	\$13,873,583	\$19,049,099
250		DEPRECIATION EXPENSE											
251	403.000	Depreciation Expense, Dep. Exp.	\$265,900,094	See note (1)	See note (1)	E-251	See note (1)	\$265,900,094	100.0000%	-\$91,688,838	\$174,211,256	See note (1)	See note (1)
252	403.330	Other Depreciation-ARO	\$5,004,440			E-252		\$5,004,440	0.0000%	\$0	\$0		
253	403.021	Depreciation Exp-KCC AFUDC-100% KS	-\$1,396			E-253		-\$1,396	0.0000%	\$0	\$0		
254	403.326	Contra PISA Depr. Exp-100% MO	-\$2,299,005			E-254		-\$2,299,005	100.0000%	\$2,299,005	\$0		
255	403.557	Deferred Depr Exp - 100% KS	\$4,797,219			E-255		\$4,797,219	0.0000%	\$0	\$0		
256	403.557	Deferred Depr Exp - 100% MO	\$3,130,290			E-256		\$3,130,290	100.0000%	-\$3,130,290	\$0		

Evergy Missouri Metro
 Case No. ER-2022-0129
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
257	403.557	Deferred Depr Exp - FERC	\$17,434			E-257		\$17,434	0.0000%	\$0	\$0		
258		TOTAL DEPRECIATION EXPENSE	\$276,549,076	\$0	\$0		\$0	\$276,549,076		-\$92,520,123	\$174,211,256	\$0	\$0
259		AMORTIZATION EXPENSE											
260	404.000	Amortization - Limited Term Plant - Allocated (General)	\$2,156,300	\$0	\$2,156,300	E-260	\$1,335,361	\$3,491,661	53.7210%	\$0	\$1,875,755	\$0	\$1,875,755
261	404.326	Contra PISA Limit TRM Amort Exp-100% MO	-\$1,673	\$0	-\$1,673	E-261	\$0	-\$1,673	100.0000%	\$1,673	\$0	\$0	\$0
262	405.001	Amortization - Transource Liability - MO	\$0	\$0	\$0	E-262	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
263	405.001	Amortization - Iatan 1 & Common - MO	\$0	\$0	\$0	E-263	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
264	405.001	Amortization - Iatan Reg Asset & Other Non-Plant - MO	\$337,375	\$0	\$337,375	E-264	-\$62,465	\$274,910	100.0000%	\$0	\$274,910	\$0	\$274,910
265	405.001	Amortization - Iatan Reg Asset & Oth Non-Plant - KS	-\$223,073	\$0	-\$223,073	E-265	\$0	-\$223,073	0.0000%	\$0	\$0	\$0	\$0
266	405.001	MEEIA Uplight - MO	\$0	\$0	\$0	E-266	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
267	405.010	Amortization of Other Plant - Allocated (General)	\$61,073,842	\$0	\$61,073,842	E-267	\$49,312,336	\$110,386,178	53.7210%	\$0	\$59,300,559	\$0	\$59,300,559
268	405.010	Amortization of Unrecovered Reserve - KS	\$761,716	\$0	\$761,716	E-268	\$0	\$761,716	0.0000%	\$0	\$0	\$0	\$0
269	405.010	Amortization of Unrecovered Dist Meters - KS	\$1,115,338	\$0	\$1,115,338	E-269	\$0	\$1,115,338	0.0000%	\$0	\$0	\$0	\$0
270	405.326	Contra PISA Amortization Exp-100% MO	-\$2,698,961	\$0	-\$2,698,961	E-270	\$0	-\$2,698,961	100.0000%	\$2,698,961	\$0	\$0	\$0
271		TOTAL AMORTIZATION EXPENSE	\$62,520,864	\$0	\$62,520,864		\$50,585,232	\$113,106,096		\$2,700,634	\$61,451,224	\$0	\$61,451,224
272		REGULATORY DEBITS & CREDITS											
273	407.300	Regulatory Debits	\$0	\$0	\$0	E-273	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
274	407.300	Regulatory Debits - 100% MO	\$972,560	\$0	\$972,560	E-274	\$1,237,837	\$2,210,397	100.0000%	\$1,243,674	\$3,454,071	\$0	\$3,454,071
275	407.300	Regulatory Debits - 100% KS	\$804,241	\$0	\$804,241	E-275	\$0	\$804,241	0.0000%	\$0	\$0	\$0	\$0
276	407.301	Pension & OPEB Exp Tracker - NSC RD	\$2,037,628	\$0	\$2,037,628	E-276	\$0	\$2,037,628	53.1030%	\$0	\$1,082,042	\$0	\$1,082,042
277	407.310	Regulatory Debit - Pension & OPEB	\$121,185	\$0	\$121,185	E-277	\$0	\$121,185	53.1030%	\$0	\$64,353	\$0	\$64,353
278	407.400	Regulatory Credits -ARO	-\$24,398,600	\$0	-\$24,398,600	E-278	\$0	-\$24,398,600	0.0000%	\$0	\$0	\$0	\$0
279	407.401	Regulatory Credits - 100% MO	\$0	\$0	\$0	E-279	-\$3,441,402	-\$3,441,402	100.0000%	\$0	-\$3,441,402	\$0	-\$3,441,402
280	407.401	Regulatory Credits-Migration Amort/COVID AAO-100% KS	-\$66,262,545	\$0	-\$66,262,545	E-280	\$0	-\$66,262,545	0.0000%	\$0	\$0	\$0	\$0
281	407.401	Regulatory Credits -COVID AAO - 100% MO	-\$3,471,998	\$0	-\$3,471,998	E-281	\$0	-\$3,471,998	100.0000%	\$3,471,998	\$0	\$0	\$0
282	407.402	Regulatory Credit Pension & OPEB Exp Tracker NSC	-\$192,027	\$0	-\$192,027	E-282	\$0	-\$192,027	53.1030%	\$0	-\$101,972	\$0	-\$101,972
283	407.410	Regulatory Credit Pension & OPEB Exp Rate Diff	-\$311,750	\$0	-\$311,750	E-283	\$0	-\$311,750	53.1030%	\$0	-\$165,549	\$0	-\$165,549
284	407.426	Contra PISA Depr and Amort Exp-100% MO	-\$13,591,748	\$0	-\$13,591,748	E-284	\$0	-\$13,591,748	100.0000%	\$13,591,748	\$0	\$0	\$0
285	411.109	Accretion Exp-Asset Retirement Obligation	\$19,394,159	\$0	\$19,394,159	E-285	\$0	\$19,394,159	0.0000%	\$0	\$0	\$0	\$0
286		TOTAL REGULATORY DEBITS & CREDITS	-\$84,898,895	\$0	-\$84,898,895		-\$2,203,565	-\$87,102,460		\$18,307,420	\$891,543	\$0	\$891,543
287		OTHER OPERATING EXPENSES											
288	408.100	KS Property Tax RIDER-100% KS	-\$3,372,086	\$0	-\$3,372,086	E-288	\$0	-\$3,372,086	0.0000%	\$0	\$0	\$0	\$0
289	408.120	Property Tax (General)	\$114,509,268	\$0	\$114,509,268	E-289	\$8,374,242	\$122,883,510	53.7210%	\$0	\$66,014,250	\$0	\$66,014,250
290	408.140	Payroll Tax, Incl Unemployment (Sal&Wg)	\$12,323,617	\$0	\$12,323,617	E-290	-\$1,827,175	\$10,496,442	53.1030%	\$0	\$5,573,926	\$0	\$5,573,926
291	408.140	ORVS - KS	\$0	\$0	\$0	E-291	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
292	408.103	Other Miscellaneous Taxes (General)	\$29	\$0	\$29	E-292	\$0	\$29	53.7210%	\$0	\$16	\$0	\$16
293	408.130	Gross Receipts Tax - 100% MO	\$9,361	\$0	\$9,361	E-293	\$0	\$9,361	100.0000%	\$0	\$9,361	\$0	\$9,361
294	408.110	KCMO City Earnings Tax - 100% MO	\$1,379,211	\$0	\$1,379,211	E-294	\$0	\$1,379,211	100.0000%	-\$259,387	\$1,119,824	\$0	\$1,119,824
295		TOTAL OTHER OPERATING EXPENSES	\$124,849,400	\$0	\$124,849,400		\$6,547,067	\$131,396,467		-\$259,387	\$72,717,377	\$0	\$72,717,377
296		TOTAL OPERATING EXPENSE	\$1,330,032,423	\$137,074,541	\$916,408,806		-\$188,550,923	\$1,141,481,500		-\$89,223,514	\$687,864,758	\$68,843,669	\$444,809,833
297		NET INCOME BEFORE TAXES	-\$187,782,174					\$768,749		-\$34,217,625	\$218,464,774		

Evergy Missouri Metro
Case No. ER-2022-0129
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
298		INCOME TAXES											
299	409.100	Current Income Taxes	\$64,614,763	See note (1)	See note (1)	E-299	See note (1)	\$64,614,763	100.0000%	-\$21,951,860	\$42,662,903	See note (1)	See note (1)
300		TOTAL INCOME TAXES	\$64,614,763					\$64,614,763		-\$21,951,860	\$42,662,903		
301		DEFERRED INCOME TAXES											
302	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$1,962,421	See note (1)	See note (1)	E-302	See note (1)	\$1,962,421	100.0000%	-\$6,992,566	-\$5,030,145	See note (1)	See note (1)
303	411.410	Amortization of Deferred ITC	-\$1,168,486			E-303		-\$1,168,486	100.0000%	-\$497,230	-\$1,665,716		
304	0.000	Amortization COR Stip ER-2007-0291	\$0			E-304		\$0	100.0000%	\$354,438	\$354,438		
305	0.000	Amort of ER-2018-0145 Protected EDIT (Rate Case)	\$0			E-305		\$0	100.0000%	-\$5,447,485	-\$5,447,485		
306	0.000	Amort of ER-2018-0145 Unprotected EDIT (Rate Case)	\$0			E-306		\$0	100.0000%	-\$7,658,640	-\$7,658,640		
307	0.000	Amort of ER-2018-0145 EDIT (Stub Period)	\$0			E-307		\$0	100.0000%	-\$415,300	-\$415,300		
308	0.000	Amort of EDIT (MO Tax Change)	\$0			E-308		\$0	100.0000%	-\$5,515,995	-\$5,515,995		
309	0.000	Amort of Excess ADIT-Montrose	\$0			E-309		\$0	100.0000%	-\$198,636	-\$198,636		
310		TOTAL DEFERRED INCOME TAXES	\$793,935					\$793,935		-\$26,371,414	-\$25,577,479		
311		NET OPERATING INCOME	-\$253,190,872					-\$64,639,949		\$14,105,649	\$201,379,350		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-3	Residential Billed Revenue	440.001	\$0	\$0	\$0	\$0	\$1,194,446	\$1,194,446
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To remove Economic Development Rider (Harris).		\$0	\$0		\$0	-\$1,342,670	
	3. Update period adjustment (Cox,Bocklage, Roling, Luebbert).		\$0	\$0		\$0	\$9,554,226	
	4. Large Power Annualization (Bocklage).		\$0	\$0		\$0	\$244,617	
	5. MEEIA, Weather Norm, & 365 Day Adjustment (Cox, Bocklage)		\$0	\$0		\$0	-\$9,562,063	
	6. Growth adjustment (Cox).		\$0	\$0		\$0	\$2,300,336	
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$1,566,563	\$1,566,563
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$1,566,563	
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,228,894	-\$3,228,894
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$3,228,894	
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$2,122,239	-\$2,122,239
	1. To remove FAC builled revenue (Majors).		\$0	\$0		\$0	-\$2,122,239	
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$17,771,567	-\$17,771,567
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$17,771,567	
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	\$3,292,496	\$3,292,496
	1. To remove residential MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$3,292,496	
Rev-10	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$999,997	-\$999,997
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$999,997	
Rev-11	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,363,434	-\$2,363,434
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$2,363,434	
Rev-12	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$1,480,420	-\$1,480,420
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$1,480,420	
Rev-13	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$9,661,375	-\$9,661,375
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$9,661,375	
Rev-15	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$1,553,210	\$1,553,210
	1. To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$1,553,210	
Rev-17	Commercial Sales Primary RESRAM	442.101	\$0	\$0	\$0	\$0	-\$469,861	-\$469,861

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$469,861	
Rev-18	Commercial Sales Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$261,385	-\$261,385
	1. To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$261,385	
Rev-19	Commercial Sales Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$635,541	-\$635,541
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$635,541	
Rev-22	Industrial Sales Primary RESRAM	442.201	\$0	\$0	\$0	\$0	-\$474,156	-\$474,156
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$474,156	
Rev-23	Industrial Sales Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$254,316	-\$254,316
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$254,316	
Rev-24	Industrial Sales Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$501,734	-\$501,734
	1. To remove MEEIA billed revenue		\$0	\$0		\$0	-\$501,734	
Rev-27	Industrial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	-\$94,597	-\$94,597
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$94,597	
Rev-28	Industrial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$570,805	-\$570,805
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$570,805	
Rev-29	Industrial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$326,664	-\$326,664
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$326,664	
Rev-30	Industrial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,251,647	-\$1,251,647
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$1,251,647	
Rev-32	Industrial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$620,106	\$620,106
	1. To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$620,106	
Rev-34	Public Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	\$16,441	\$16,441
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$16,441	
Rev-35	Public Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,608	-\$18,608
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$18,608	
Rev-36	Public Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$11,241	-\$11,241
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$11,241	
Rev-38	Traffic Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$604	-\$604
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$604	

Eversource Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-39	Traffic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$357	-\$357
	1. To remove billed revenue (Majors).		\$0	\$0		\$0	-\$357	
Rev-40	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$1,279,345	-\$1,279,345
	1. Adjustment to the general ledger to match starting revenues. (Majors)		\$0	\$0		\$0	-\$1,279,345	
Rev-43	NUCOR		\$0	\$0	\$0	\$0	\$8,268,000	\$8,268,000
	1. To include NUCOR revenue		\$0	\$0		\$0	\$8,268,000	
Rev-44	Sales for Resale (SFR) Retail	447.020	\$0	\$0	\$0	\$0	-\$16,681,793	-\$16,681,793
	1. To include an annualized level of Ancillary Services, RNU's and MINT line loss (Lyons).		\$0	\$0		\$0	-\$1,818,275	
	2. Adjustment to annualize Firm Energy Sales (Lyons).		\$0	\$0		\$0	-\$14,863,518	
Rev-45	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$15,062,065	-\$15,062,065
	1. To annualize Non-Firm Off System sales (Lyons).		\$0	\$0		\$0	-\$15,062,065	
Rev-49	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$345,071	\$345,071
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons).		\$0	\$0		\$0	\$345,071	
Rev-52	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	-\$1,001,786	-\$1,001,786
	1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young).		\$0	\$0		\$0	-\$496,784	
	2. To remove FAC under recovery (Lyons).		\$0	\$0		\$0	-\$505,002	
Rev-56	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$967,581	\$967,581
	1. To include annualized level of late fees. (Majors)		\$0	\$0		\$0	\$967,581	
Rev-74	Other Elec Rev Trans For Othrs	456.100	\$0	\$0	\$0	\$0	-\$265,230	-\$265,230
	1. To annualize transmission revenue (Lyons).		\$0	\$0		\$0	-\$265,230	
E-4	Steam Operation Supervision	500.000	\$0	-\$11,786	-\$11,786	\$0	\$0	\$0
	1. To adjust test year for incentive compensation (Giacone).		\$0	-\$11,786		\$0	\$0	
E-5	Steam Operation Supervision - 100%	500.000	-\$27,529	\$0	-\$27,529	\$0	-\$165,492	-\$165,492
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$27,529	\$0		\$0	\$0	
	2. To remove TY amort of the latan O&M Tracker (Young)		\$0	\$0		\$0	-\$165,492	
	No Adjustment		\$0	\$0		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	-\$58,403	-\$8,289,006	-\$8,347,409	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$58,403	\$0		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize fuel expense - coal (Young).		\$0	-\$2,486,157		\$0	\$0	
	3. To annualize train maintenance (Young).		\$0	\$445,185		\$0	\$0	
	4. To annualize coal transport treatment (Young).		\$0	\$2,078		\$0	\$0	
	5. To annualize start up oil expense (Young).		\$0	-\$256,008		\$0	\$0	
	6. To annualize start up gas expense (Young).		\$0	-\$5,997,210		\$0	\$0	
	7. To annualize propane fuel expense (Young).		\$0	\$3,106		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$432,105	\$432,105	\$0	\$0	\$0
	1. To annualize fuel additive expense (Young).		\$0	\$432,105		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	-\$56,922	-\$56,922	\$0	\$0	\$0
	1. To annualize fuel residuals (Young).		\$0	-\$56,922		\$0	\$0	
E-20	Fuel Expense Rider Underrecov -	501.600	\$0	\$295,281,236	\$295,281,236	\$0	\$0	\$0
	1. To remove FAC under recovery (Lyons).		\$0	\$295,281,236		\$0	\$0	
E-22	Steam Operating Expense	502.000	-\$137,056	\$0	-\$137,056	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$137,056	\$0		\$0	\$0	
E-24	Steam Operations Electric Expenses	505.000	-\$62,878	\$0	-\$62,878	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$62,878	\$0		\$0	\$0	
E-25	Misc Steam Power Operations	506.000	-\$67,825	-\$80	-\$67,905	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$67,825	\$0		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$80		\$0	\$0	
E-26	Steam Power Operations - Rents	507.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$7	\$0		\$0	\$0	
E-33	Steam Maintenance Superv & Engineering	510.000	-\$36,327	-\$23,098	-\$59,425	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$36,327	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$23,098		\$0	\$0	
E-34	Maintenance of Structures - Steam Power	511.000	-\$16,626	\$60,317	\$43,691	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,626	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$67,735		\$0	\$0	
	3. To remove Sibley maintenance test year expense (Nieto).		\$0	-\$7,418		\$0	\$0	
E-35	Maintenance of Boiler Plant - Steam Power	512.000	\$0	-\$157,478	-\$157,478	\$0	-\$181,378	-\$181,378

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove TY amort of the latan O&M Tracker (Young).		\$0	\$0		\$0	-\$181,378	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$156,361		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,037		\$0	\$0	
	4. To adjust test year for incentive compensation (Giacone).		\$0	-\$80		\$0	\$0	
E-36	Maintenance of Boiler Plant - Steam Power	512.000	-\$77,597	\$0	-\$77,597	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$77,597	\$0		\$0	\$0	
E-38	Maintenance of Electric Plant - Steam Power	513.000	-\$16,152	-\$1,216,744	-\$1,232,896	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,152	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$115,468		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,101,276		\$0	\$0	
E-39	Maintenance of Misc. Steam Plant - Steam Power	514.000	-\$4,189	\$12,966	\$8,777	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,189	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$12,966		\$0	\$0	
E-55	Prod Turbine Oper Superv & Engineering -	546.000	-\$1,203	\$0	-\$1,203	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,203	\$0		\$0	\$0	
E-56	Other Fuel Expense - Natural Gas -	547.000	-\$824	-\$10,132,333	-\$10,133,157	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$824	\$0		\$0	\$0	
	2. To annualize variable gas expense (Young).		\$0	-\$10,132,333		\$0	\$0	
E-59	Other Fuel Expense - On System Other Prod -	547.027	\$0	\$300,690	\$300,690	\$0	\$0	\$0
	1. To annualize fixed transportation expense (Young).		\$0	\$300,690		\$0	\$0	
E-65	Other Power Generation Expense -	548.000	-\$26,365	\$0	-\$26,365	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$26,365	\$0		\$0	\$0	
E-66	Misc. Other Power Generation Expense -	549.000	-\$15,293	\$0	-\$15,293	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$15,293	\$0		\$0	\$0	
E-69	Maint. Superv. & Engineering	551.000	-\$11,072	\$7,372	-\$3,700	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,072	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$7,372		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-70	Maintenance of Structures	552.000	-\$1,018	\$18,658	\$17,640	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,018	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$18,658		\$0	\$0	
E-71	Maint. Of Generating & Electric Plant - OP	553.000	-\$29,825	\$282,133	\$252,308	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,825	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$282,133		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$845	-\$4,375	-\$5,220	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$845	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$4,375		\$0	\$0	
E-76	Purchased Power for Baseload -	555.000	\$0	-\$298,655,641	-\$298,655,641	\$0	\$0	\$0
	1. To include an annual level of border customers (Lyons).		\$0	\$42,743		\$0	\$0	
	2. To annualize purchase power expense (Young).		\$0	-\$298,698,384		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	\$65,200	\$65,200	\$0	\$0	\$0
	1. To annualize purchase capacity expense (Young).		\$0	\$65,200		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Purchase Power Off-Sys Sales -	555.030	\$0	\$2,858,267	\$2,858,267	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	\$2,858,267		\$0	\$0	
E-80	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$878,618	-\$878,618	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	-\$878,618		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Purchased Power - Admin Fees	555.070	\$0	\$1,254,579	\$1,254,579	\$0	\$0	\$0
	1. To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	\$1,254,579		\$0	\$0	
E-82	Purchased Power RENEW Tariff	555.080	\$0	-\$2,635,727	-\$2,635,727	\$0	\$0	\$0
	1. To reverse RER cost in revenues (Young).		\$0	-\$2,635,727		\$0	\$0	
E-83	Purchased Power RENEW Settle	555.081	\$0	\$5,006,211	\$5,006,211	\$0	\$0	\$0
	1. To reverse RER cost in revenues (Young).		\$0	\$5,006,211		\$0	\$0	
E-84	Purchased Power SPECCUST	555.090	\$0	-\$13,930,609	-\$13,930,609	\$0	\$0	\$0

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reverse NUCOR PPA (Young).		\$0	-\$13,930,609		\$0	\$0	
E-85	Purchased Power SPECCUST Settle	555.091	\$0	\$3,653,644	\$3,653,644	\$0	\$0	\$0
	1. To reverse NUCOR PPA (Young).		\$0	\$3,653,644		\$0	\$0	
E-86	System Control and Load Dispatch -	556.000	-\$17,401	-\$12,024	-\$29,425	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$17,401	\$0		\$0	\$0	
	2. To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$12,024		\$0	\$0	
E-87	Prod-Other-Other Expenses - energy	557.000	-\$29,371	\$0	-\$29,371	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,371	\$0		\$0	\$0	
E-93	Operation Supervision & Engineering - TE -	560.000	-\$22,095	\$0	-\$22,095	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,095	\$0		\$0	\$0	
E-94	Load Dispatching - TE -	561.000	-\$21,623	-\$348,843	-\$370,466	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$21,623	\$0		\$0	\$0	
	2. To reflect an annualized level of SPP administrative fees (Lyons).		\$0	\$122,620		\$0	\$0	
	3. To eliminate Nucor SPP Administrative Fees (Lyons)		\$0	-\$52,880		\$0	\$0	
	4. To eliminate Crossroads Administrative Fees (Majors)		\$0	-\$391,368		\$0	\$0	
	5. To eliminate Crossroads Administrative Fees (Majors).		\$0	-\$27,215		\$0	\$0	
E-95	Station Expenses - TE -	562.000	-\$11,608	\$0	-\$11,608	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,608	\$0		\$0	\$0	
E-96	Overhead Line Expenses - TE -	563.000	-\$159	\$0	-\$159	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$159	\$0		\$0	\$0	
E-98	Transmission of Electric By Others - TE -	565.000	\$0	-\$12,743,883	-\$12,743,883	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons).		\$0	\$850,138		\$0	\$0	
	2. To eliminate Crossroads transmission expense (Majors).		\$0	-\$13,551,080		\$0	\$0	
	3. To remove transmission expense for FERC incentives related to the Transource Missouri Projects (Majors).		\$0	-\$42,941		\$0	\$0	
E-99	Misc. Transmission Expenses - TE -	566.000	-\$9,523	\$0	-\$9,523	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,523	\$0		\$0	\$0	
E-101	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$1,838,575	-\$1,838,575	\$0	\$0	\$0
	1. To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	-\$1,805,042		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To eliminate Nucor SPP Administrative Fees (Lyons).		\$0	-\$33,533		\$0	\$0	
E-104	Maint. Supervision & Engineering - TE	568.000	-\$1,603	\$0	-\$1,603	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,603	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Maintenance of Structures - TE	569.000	-\$6,891	\$0	-\$6,891	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$6,891	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Maintenance of Station Equipment - TE	570.000	-\$22,205	\$0	-\$22,205	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,205	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	Maintenance of Overhead Lines - TE	571.000	-\$138	\$0	-\$138	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$138	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Maint. Of Misc. Transmission Plant - TE	573.000	-\$250	\$0	-\$250	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$250	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-114	Operation Supervision & Engineering - DE -	580.000	-\$50,695	\$0	-\$50,695	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$50,695	\$0		\$0	\$0	
E-115	Load Dispatching - DE -	581.000	-\$22,657	\$0	-\$22,657	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,657	\$0		\$0	\$0	
E-116	Station Expenses - DE -	582.000	-\$3,693	\$0	-\$3,693	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,693	\$0		\$0	\$0	
E-117	Overhead Line Expenses - DE	583.000	-\$57,296	\$0	-\$57,296	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$57,296	\$0		\$0	\$0	
E-118	Underground Line Expenses - DE	584.000	-\$19,477	\$0	-\$19,477	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$19,477	\$0		\$0	\$0	
E-120	Meters - DE	586.000	-\$66,111	\$0	-\$66,111	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$66,111	\$0		\$0	\$0	
E-121	Customer Install - DE	587.000	-\$155	\$0	-\$155	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$155	\$0		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-122	Miscellaneous - DE Electric	588.000	-\$93,387	\$0	-\$93,387	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$93,387	\$0		\$0	\$0	
E-123	Miscellaneous - DE Steam steam 0%	588.000	\$0	-\$73	-\$73	\$0	\$0	\$0
	1. To remove Dues and Donations from test year (Nieto).		\$0	-\$73		\$0	\$0	
E-127	S&E Maintenance -	590.000	-\$5,547	-\$7,104	-\$12,651	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,547	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$7,104		\$0	\$0	
E-128	Structures Maintenance -	591.000	-\$99	-\$98	-\$197	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$99	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$98		\$0	\$0	
E-129	Station Equipment Maintenance-	592.000	-\$5,685	-\$280,411	-\$286,096	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,685	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$280,411		\$0	\$0	
E-130	Overhead Lines Maintenance -	593.000	-\$117,703	\$1,020,578	\$902,875	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$117,703	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$1,020,578		\$0	\$0	
E-131	Underground Lines Mainten	594.000	-\$18,945	\$90,848	\$71,903	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$18,945	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$90,848		\$0	\$0	
E-132	Line Transformers Mainten	595.000	-\$3,490	\$2,905	-\$585	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,490	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$2,905		\$0	\$0	
E-133	Street Light & Signals Mainten	596.000	-\$2,913	-\$87,766	-\$90,679	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$2,913	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$87,766		\$0	\$0	
E-134	Meters Maintenance	597.000	-\$9,126	-\$2,285	-\$11,411	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,126	\$0		\$0	\$0	

Eversource Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$2,285		\$0	\$0	
E-135	Misc. Plant Maintenance	598.000	-\$11,782	\$148,413	\$136,631	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,782	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$148,413		\$0	\$0	
E-140	Supervision - CAE	901.000	-\$46,843	\$0	-\$46,843	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$46,843	\$0		\$0	\$0	
E-141	Meter Reading Expenses-CAE	902.000	-\$48,603	-\$88,489	-\$137,092	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$48,603	\$0		\$0	\$0	
	2. To include annualized meter replacement O&M expense (Majors)		\$0	-\$88,489		\$0	\$0	
E-142	Customer Records & Collection Expenses - CAE	903.000	-\$204,774	\$94,864	-\$109,910	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$204,774	\$0		\$0	\$0	
	2. To reclassify interest paid on customer deposits to above line (Nieto)		\$0	\$206,329		\$0	\$0	
	3. To adjust test year interest on customer deposits (Nieto)		\$0	-\$111,465		\$0	\$0	
E-143	Uncollectible Accts - CAE	904.000	\$0	\$2,696,844	\$2,696,844	\$0	\$0	\$0
	1. To include an annualized level of bad debt (Majors).		\$0	\$259,761		\$0	\$0	
	1. To reclassify bad debt expense from Eversource receivables company. (Majors)		\$0	\$2,437,083		\$0	\$0	
E-144	Misc. Customer Accounts Expense	905.000	\$0	\$629,950	\$629,950	\$0	\$0	\$0
	1. To reclassify accounts receivable bank fees to above the line account (Nieto).		\$0	\$598,434		\$0	\$0	
	2. To include annualized level of accounts receivable fees through 12/31/2021 (Nieto).		\$0	\$31,516		\$0	\$0	
E-148	Customer Service Supervision Expense	907.000	-\$1,861	\$0	-\$1,861	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,861	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Customer Assistance Expenses CSIE	908.000	-\$37,631	-\$37,441	-\$75,072	\$0	-\$14,793,582	-\$14,793,582
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$37,631	\$0		\$0	\$0	
	2. To remove TY amort of the Iatan O&M Tracker (Young)		\$0	\$0		\$0	-\$190,219	
	3. To annualize Economic Relief Pilot Program (Nieto)		\$0	-\$37,175		\$0	\$0	
	4. To remove portion of customer survey related to political questions (CS-11) (Giacone).		\$0	-\$266		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To adjust Income Eligible Weatherization test year (Nieto).		\$0	\$0		\$0	\$281,310	
	6. To adjust Income Eligible Weatherization expense (Nieto).		\$0	\$0		\$0	-\$194,415	
	7. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$375,345	
	8. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$14,314,913	
E-150	Informational & Instructional Advertising Expense	909.000	\$0	-\$4,158	-\$4,158	\$0	-\$3,455,619	-\$3,455,619
	1. To remove TY amortization of the deferred DSM advertisement costs (Young)		\$0	\$0		\$0	-\$19,057	
	2. To remove TY amortization of the deferred DSM Program costs (Young)		\$0	\$0		\$0	-\$3,436,562	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$4,158		\$0	\$0	
E-151	Misc. Customer Service & Informational Expense	910.000	-\$20,713	-\$35	-\$20,748	\$0	-\$7,126,362	-\$7,126,362
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$20,713	\$0		\$0	\$0	
	2. To remove Renewable Energy Standards amortization from test year (RESRAM) (Nieto).		\$0	\$0		\$0	-\$7,126,362	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$35		\$0	\$0	
E-154	Supervision - SE	911.000	-\$945	\$0	-\$945	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$945	\$0		\$0	\$0	
E-155	Demonstrating & Selling Expenses - SE	912.000	-\$4,513	-\$179	-\$4,692	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,513	\$0		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$179		\$0	\$0	
E-157	Misc. Sales Expenses - SE	916.000	-\$733	\$0	-\$733	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$733	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-161	Administrative & General Salaries - AGE	920.000	-\$445,810	-\$2,673,851	-\$3,119,661	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$445,810	\$0		\$0	\$0	
	2. To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$694,740		\$0	\$0	
	3. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$1,652,726		\$0	\$0	
	4. To adjust test year for incentive compensaton (Giacone).		\$0	-\$326,385		\$0	\$0	
E-162	Administrative and General Salaries - AGE -	920.000	\$0	\$0	\$0	\$0	\$47,566	\$47,566
	1. To remove TY amortization of the Transource Account Review deferred costs (Young).		\$0	\$0		\$0	\$47,566	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-163	Office Supplies & Expenses - AGE	921.000	-\$1	-\$798	-\$799	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1	\$0		\$0	\$0	
	2. To reclassify certain expense report items to below the line (CS-11) (Giacone)		\$0	-\$558		\$0	\$0	
	3. To remove dues and donations from test year (Nieto).		\$0	-\$240		\$0	\$0	
E-165	KCPL Bill of Common Use Plant	922.050	\$0	\$3,532,146	\$3,532,146	\$0	\$2,780,406	\$2,780,406
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	\$3,532,146		\$0	\$0	
	2. To include an annualized level of Common Use Billings (Lyons).		\$0	\$0		\$0	\$2,780,406	
E-166	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$2,282,306	\$2,282,306
	1. To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$2,282,306	
E-168	Outside Services Employed - Retail	923.000	\$0	\$0	\$0	\$0	\$22,384	\$22,384
	1. To remove TY amortization of the Transource Account Review deferred costs (Young)		\$0	\$0		\$0	\$22,384	
E-169	Property Insurance	924.000	-\$2	\$230,682	\$230,680	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$2	\$0		\$0	\$0	
	2. To include annualized level of insurance expense (Nieto).		\$0	\$230,682		\$0	\$0	
E-170	Injuries and Damages	925.000	\$0	\$166,594	\$166,594	\$0	\$0	\$0
	1. To include annualized level of insurance expense (Nieto).		\$0	\$117,220		\$0	\$0	
	2. To include annualized level of injuries and damages (Nieto).		\$0	\$49,374		\$0	\$0	
E-171	Employee Pensions and Benefits	926.000	\$0	-\$7,579,715	-\$7,579,715	\$0	\$0	\$0
	1. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$5,838		\$0	\$0	
	2. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone).		\$0	-\$374,733		\$0	\$0	
	3. To annualize pension expense (Giacone).		\$0	-\$7,769,457		\$0	\$0	
	4. To annualize OPEB expense (Giacone).		\$0	\$395,425		\$0	\$0	
	5. To adjust test year benefits for the update period 12 months ending 12-31-2021 (Giacone).		\$0	\$174,888		\$0	\$0	
E-179	Regulatory Commission Expenses	928.000	-\$4,564	-\$187,199	-\$191,763	\$0	-\$624,726	-\$624,726
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,564	\$0		\$0	\$0	
	2. To annualize MOPSC assessment (Majors).		\$0	\$0		\$0	-\$588,996	
	3. Annualize the FERC assessment (Majors).		\$0	-\$27,938		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove Crossroads MISO FERC assessment (Majors).		\$0	-\$159,261		\$0	\$0	
	5. To include normalized level of rate case expense (Giacone).		\$0	\$0		\$0	-\$35,730	
E-182	Miscellaneous A & G - General Expenses	930.200	\$0	-\$25,769	-\$25,769	\$0	\$0	\$0
	1. To remove MEDA dues from test year (Nieto).		\$0	-\$23,803		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,966		\$0	\$0	
E-183	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	-\$345,479	-\$345,479	\$0	\$0	\$0
	1. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$345,479		\$0	\$0	
E-184	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$200,463	-\$200,463	\$0	\$0	\$0
	1. To remove EEI dues from test year (Nieto).		\$0	-\$200,463		\$0	\$0	
E-188	Rents - A & G	931.000	\$0	\$0	\$0	\$0	-\$43,387	-\$43,387
	1. To remove TY amortization of the Lease Abatement deferred costs (Young)		\$0	\$0		\$0	-\$43,387	
E-189	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$4,424,832	-\$4,424,832	\$0	\$0	\$0
	1. To remove depreciation clearings from O&M (Young).		\$0	-\$4,424,832		\$0	\$0	
E-192	Maintenance of General Plant	935.000	-\$359	\$14,000	\$13,641	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$359	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance expense until 12/31/2021 (Nieto)		\$0	\$38,103		\$0	\$0	
	3. To remove 1KC 15th floor lease expense (CS-11) (Giacone).		\$0	-\$24,103		\$0	\$0	
E-196	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$15,948,235	\$15,948,235
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$15,948,235	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$10,362,077	-\$10,362,077
	1. To remove deferral depreciation on Sibley booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$10,362,077	
E-200	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$2,197,441	\$2,197,441
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,197,441	
E-203	Amortization LTD Term Electric Plant	404.000	\$0	\$8	\$8	\$0	\$0	\$0
	No Adjustment		\$0	\$8		\$0	\$0	

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-204	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$2,430,347	\$2,430,347
	1. To amortize Sibley net book value (Majors).		\$0	\$0		\$0	\$2,430,347	
E-206	Amortization Expense - Other Plant	405.010	\$0	\$3,121,104	\$3,121,104	\$0	\$0	\$0
	1. To annualize intangible asset amortization expense (Young).		\$0	\$3,121,104		\$0	\$0	
E-208	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$54,321	\$54,321
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$54,321	
	No Adjustment		\$0	\$0		\$0	\$0	
E-211	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	\$5,572,214	\$5,572,214
	1. To remove TY amortization of the St. Joe Ice Storm deferred costs (Young)		\$0	\$0		\$0	\$1,349,365	
	2. To remove TY amortization of the Transource Asset Transfer deferred costs (Young)		\$0	\$0		\$0	\$1,894,576	
	3. To include an annual amortization of customer education cost based on a 4 year amortization (Lyons).		\$0	\$0		\$0	\$24,983	
	4. To include annual amortization for Time of Use Costs based on 4 years (Lyons).		\$0	\$0		\$0	\$423,010	
	5. To include an annual amortization of PAYS program, based on 12 years (Lyons).		\$0	\$0		\$0	\$866	
	6. To include annual amortization of PISA deferral based on 20 years (Nieto).		\$0	\$0		\$0	\$1,154,134	
	7. To include annual amortization of COVID 19 AAO cost based on 4 years (Bolin).		\$0	\$0		\$0	\$725,280	
E-214	Return on Sibley Collected in Rates	407.380	\$0	\$0	\$0	\$0	-\$12,385,077	-\$12,385,077
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$12,385,077	
E-215	NFOM Taxes & Oth Sibley	407.381	\$0	\$0	\$0	\$0	-\$115,202	-\$115,202
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$115,202	
E-216	NFO Taxes Sibley - Residential	407.382	\$0	\$0	\$0	\$0	-\$5,668,195	-\$5,668,195
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$5,668,195	
E-217	NFOM Taxes Sibley - Commercial	407.383	\$0	\$0	\$0	\$0	-\$3,862,664	-\$3,862,664
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$3,862,664	
E-218	NFOM Taxes Sibley - Industrial	407.384	\$0	\$0	\$0	\$0	-\$1,169,778	-\$1,169,778

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,169,778	
E-220	Regulatory Credits - Elec	407.401	\$0	\$0	\$0	\$0	-\$319,175	-\$319,175
	1. To amortize the aggregate prospective tracking assets/liabilities (Young).		\$0	\$0		\$0	-\$319,175	
E-221	Regulatory Credits Misc - COVID AAO	407.401	\$0	\$0	\$0	\$0	\$2,909,497	\$2,909,497
	1. To remove COVID deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,909,497	
E-223	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$0	\$0	\$0	-\$1,661,877	-\$1,661,877
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,661,877	
E-229	Property Taxes General	408.120	\$0	\$2,394,605	\$2,394,605	\$0	\$0	\$0
	1. To adjust test year property tax expense to reflect 2022 property taxes (Giacone).		\$0	\$2,394,605		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-230	Earnings Tax Electric	408.110	\$0	\$0	\$0	\$0	\$281	\$281
	1. To annualize KC earnings tax (Young).		\$0	\$0		\$0	\$281	
E-231	FICA FUTA SUTA	408.112	\$0	-\$85,100	-\$85,100	\$0	\$0	\$0
	1. To adjust test year for payroll taxes (Giacone).		\$0	-\$85,100		\$0	\$0	
E-237	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$65,456,591	\$65,456,591
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$65,456,591	
	No Adjustment		\$0	\$0		\$0	\$0	
E-241	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$8,382,200	\$8,382,200
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$8,382,200	
	No Adjustment		\$0	\$0		\$0	\$0	
E-243	Amort of protected EDIT (Net)	410.110	\$0	\$0	\$0	\$0	-\$66,450,308	-\$66,450,308
	1. To Annualize Amort of protected EDIT (Net)		\$0	\$0		\$0	-\$66,450,308	
E-244	Amort of Unprotected EDIT (TCJA)	410.111	\$0	\$0	\$0	\$0	-\$6,376,223	-\$6,376,223
	1. To Annualize Amort of Unprotected EDIT (TCJA)		\$0	\$0		\$0	-\$6,376,223	
E-245	Amort of ER-2018-0146 EDIT (Stub)	411.110	\$0	\$0	\$0	\$0	-\$327,304	-\$327,304
	1. To Annualize Amort of ER-2018-0146 EDIT (Stub)		\$0	\$0		\$0	-\$327,304	
E-246	Amort of EDIT (MO Tax Change)	411.111	\$0	\$0	\$0	\$0	-\$5,039,128	-\$5,039,128
	1. To Annualize Amort of EDIT (MO Tax Change)		\$0	\$0		\$0	-\$5,039,128	

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-247	Amort of Excess ADIT - Sibley	411.109	\$0	\$0	\$0	\$0	-\$3,562,199	-\$3,562,199
	1. To Annualize Amort of Excess ADIT - Sibley		\$0	\$0		\$0	-\$3,562,199	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$58,965,747	-\$58,965,747
Total Operating & Maint. Expense			-\$2,040,014	-\$43,590,068	-\$45,630,082	\$0	-\$35,605,964	-\$35,605,964

Every Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.58% Return	E 6.71% Return	F 6.83% Return
1	TOTAL NET INCOME BEFORE TAXES		\$149,358,423	\$127,637,811	\$130,930,785	\$134,223,756
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$115,949,679	\$115,949,679	\$115,949,679	\$115,949,679
4	Plant Amortization Expense		\$4,063,867	\$4,063,867	\$4,063,867	\$4,063,867
5	50% Meals		\$1,270	\$1,270	\$1,270	\$1,270
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$120,014,816	\$120,014,816	\$120,014,816	\$120,014,816
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.8950%	\$38,020,121	\$38,020,121	\$38,020,121	\$38,020,121
9	Tax Straight-Line Depreciation		\$152,372,684	\$152,372,684	\$152,372,684	\$152,372,684
10	IRS Plant amortization		\$866,449	\$866,449	\$866,449	\$866,449
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$191,259,254	\$191,259,254	\$191,259,254	\$191,259,254
12	NET TAXABLE INCOME		\$78,113,985	\$56,393,373	\$59,686,347	\$62,979,318
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$78,113,985	\$56,393,373	\$59,686,347	\$62,979,318
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,810,121	\$2,029,243	\$2,147,629	\$2,266,014
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$75,303,864	\$54,364,130	\$57,538,718	\$60,713,304
18	Federal Income Tax at the Rate of	21.00%	\$15,813,811	\$11,416,467	\$12,083,131	\$12,749,794
19	Subtract Federal Income Tax Credits					
20	Research Credit		\$91,880	\$91,880	\$91,880	\$91,880
21	Solar Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$15,721,931	\$11,324,587	\$11,991,251	\$12,657,914
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$78,113,985	\$56,393,373	\$59,686,347	\$62,979,318
25	Deduct Federal Income Tax at the Rate of	50.000%	\$7,860,966	\$5,662,294	\$5,995,626	\$6,328,957
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$70,253,019	\$50,731,079	\$53,690,721	\$56,650,361
28	Subtract Missouri Income Tax Credits					
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$2,810,121	\$2,029,243	\$2,147,629	\$2,266,014
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$78,113,985	\$56,393,373	\$59,686,347	\$62,979,318
33	Deduct Federal Income Tax - City Inc. Tax		\$15,721,931	\$11,324,587	\$11,991,251	\$12,657,914
34	Deduct Missouri Income Tax - City Inc. Tax		\$2,810,121	\$2,029,243	\$2,147,629	\$2,266,014
35	City Taxable Income		\$59,581,933	\$43,039,543	\$45,547,467	\$48,055,390
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$15,721,931	\$11,324,587	\$11,991,251	\$12,657,914
41	State Income Tax		\$2,810,121	\$2,029,243	\$2,147,629	\$2,266,014
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$18,532,052	\$13,353,830	\$14,138,880	\$14,923,928
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$8,382,200	\$8,382,200	\$8,382,200	\$8,382,200
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amort of protected EDIT (Net)		-\$3,587,816	-\$3,587,816	-\$3,587,816	-\$3,587,816
48	Amort of Unprotected EDIT (TCJA)		-\$6,376,223	-\$6,376,223	-\$6,376,223	-\$6,376,223
49	Amort of ER-2018-0146 EDIT (Stub)		-\$327,304	-\$327,304	-\$327,304	-\$327,304
50	Amort of EDIT (MO Tax Change)		-\$5,039,128	-\$5,039,128	-\$5,039,128	-\$5,039,128
51	Amort of Excess ADIT - Sibley		-\$3,633,812	-\$3,633,812	-\$3,633,812	-\$3,633,812
52	TOTAL DEFERRED INCOME TAXES		-\$10,582,083	-\$10,582,083	-\$10,582,083	-\$10,582,083
53	TOTAL INCOME TAX		\$7,949,969	\$2,771,747	\$3,556,797	\$4,341,845

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.37%	F Weighted Cost of Capital 9.62%	G Weighted Cost of Capital 9.87%
1	Common Stock	\$2,500,000	50.00%		4.685%	4.810%	4.935%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,500,000	50.00%	3.79%	1.895%	1.895%	1.895%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,000,000	100.00%		6.580%	6.705%	6.830%
8	PreTax Cost of Capital				8.034%	8.198%	8.363%

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
				Large Power Billing Adjustment and Annualization		MEEIA Weather Norm and 365 day adjustment	Growth Adjustment
Line Number	Description	As Billed	Remove EDR	Update period adjustment	Annualization	Weather Norm and 365 day adjustment	Growth Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$378,056,023	\$0	\$2,822,638	\$0	-\$7,702,618	\$1,731,388
4	Small General Service	\$114,088,630	-\$11,522	\$4,693,891	\$0	-\$538,387	\$1,075,549
5	Large General Service	\$92,908,367	-\$809,036	\$1,040,746	\$0	-\$1,159,840	-\$506,601
6	Large Power Service	\$116,788,994	-\$522,112	\$223,637	\$244,617	-\$161,218	\$0
7	Meter Lighting	\$100,515	\$0	\$1,922	\$0	\$0	\$0
8	Thermal-650	\$460,184	\$0	\$10,909	\$0	\$0	\$0
9	Lighting	\$12,971,049	\$0	-\$14,887	\$0	\$0	\$0
10	TOD-630	\$17,864	\$0	\$820	\$0	\$0	\$0
11	NUCOR	\$7,898,321	\$0	\$765,810	\$0	\$0	\$0
12	Clean Charge Network	\$34,279	\$0	\$8,740	\$0	\$0	\$0
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336
14	OTHER RATE REVENUE						
15	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>
Line Number	Description	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES		
2	RATE REVENUE BY RATE SCHEDULE		
3	Residential	-\$3,148,592	\$374,907,431
4	Small General Service	\$5,219,531	\$119,308,161
5	Large General Service	-\$1,434,731	\$91,473,636
6	Large Power Service	-\$215,076	\$116,573,918
7	Meter Lighting	\$1,922	\$102,437
8	Thermal-650	\$10,909	\$471,093
9	Lighting	-\$14,887	\$12,956,162
10	TOD-630	\$820	\$18,684
11	NUCOR	\$765,810	\$8,664,131
12	Clean Charge Network	\$8,740	\$43,019
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,194,446	\$724,518,672
14	OTHER RATE REVENUE		
15	Adjustment to GL	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$1,194,446	\$724,518,672