

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2022-0129
Date Prepared: June 8, 2022



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION

STAFF DIRECT FILING - JUNE 8, 2022

STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2022-0129

Jefferson City, MO

June 2022

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

| Line Number | <u>A</u> Description | <u>B</u> 6.65% Return | <u>C</u> 6.77% Return | <u>D</u> 6.90% Return |
|----------------|---|-----------------------------|-----------------------------|-----------------------------|
| 1 | Net Orig Cost Rate Base | \$2,996,874,524 | \$2,996,874,524 | \$2,996,874,524 |
| 2 | Rate of Return | 6.65% | 6.77% | 6.90% |
| 3 | Net Operating Income Requirement | \$199,142,312 | \$202,888,405 | \$206,634,498 |
| 4 | Net Income Available | \$201,379,350 | \$201,379,350 | \$201,379,350 |
| 5 | Additional Net Income Required | -\$2,237,038 | \$1,509,055 | \$5,255,148 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$41,962,648 | \$43,135,278 | \$44,307,908 |
| 8 | Current Income Tax Available | \$42,662,903 | \$42,662,903 | \$42,662,903 |
| 9 | Additional Current Tax Required | -\$700,255 | \$472,375 | \$1,645,005 |
| 10 | Revenue Requirement | -\$2,937,293 | \$1,981,430 | \$6,900,153 |
| 11 | Allowance for Known and Measureable Changes/True-Up Estimate | \$26,144,645 | \$26,144,645 | \$26,144,645 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$23,207,352 | \$28,126,075 | \$33,044,798 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 | | \$6,163,922,455 |
| 2 | Less Accumulated Depreciation Reserve | | \$2,429,738,713 |
| 3 | Net Plant In Service | | <u>\$3,734,183,742</u> |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$47,925,684 |
| 6 | Contributions in Aid of Construction Amortization | | \$0 |
| 7 | FAS 106 OPEB Tracker | | -\$5,198,212 |
| 8 | Reg Asset Excess Act FAS 87 vs Rate | | \$2,328,285 |
| 9 | Prepayments | | \$9,762,533 |
| 10 | Materials and Supplies | | \$81,546,847 |
| 11 | Fuel Inventory - Oil | | \$6,849,871 |
| 12 | Fuel Inventory - Coal | | \$16,726,862 |
| 13 | Fuel Inventory - Lime/Limestone | | \$209,240 |
| 14 | Fuel Inventory - Ammonia | | \$146,807 |
| 15 | Fuel Inventory - Nuclear | | \$30,494,711 |
| 16 | Powder Activated Carbon (PAC) | | \$64,991 |
| 17 | Iatan 1 & Common Regulatory Asset Vintage 1 | | -\$184,985 |
| 18 | Iatan 1 & Common Regulatory Asset Vintage 2 | | -\$29,994 |
| 19 | Iatan Unit 2 Regulatory Asset Vintage 1 | | \$810,223 |
| 20 | Iatan Unit 2 Regulatory Asset Vintage 2 | | \$9,259,053 |
| 21 | Pay As You Save | | \$3,584 |
| 22 | Plant In Service Accounting (PISA) | | \$24,867,503 |
| 23 | DSM Programs | | <u>-\$13,543,492</u> |
| 24 | TOTAL ADD TO NET PLANT IN SERVICE | | <u>\$116,188,143</u> |
| 25 | SUBTRACT FROM NET PLANT | | |
| 26 | Federal Tax Offset | 3.0192% | \$1,096,362 |
| 27 | State Tax Offset | 3.0192% | \$205,978 |
| 28 | City Tax Offset | 0.0000% | \$0 |
| 29 | Interest Expense Offset | 17.6767% | \$10,383,071 |
| 30 | Contributions in Aid of Construction | | \$0 |
| 31 | Customer Deposits | | \$1,835,418 |
| 32 | Customer Advances for Construction | | \$3,979,568 |
| 33 | Income Eligible Weatherization | | \$44,047 |
| 34 | Accumulated Deferred Income Taxes | | \$541,319,995 |
| 35 | ER-2018-0145 Protected EDIT - Rate Case | | \$165,644,948 |
| 36 | ER-2018-0145 Unprotected EDIT - Rate Case | | \$45,040,297 |
| 37 | ER-2018-0145 EDIT - Stub Period | | \$4,031,549 |
| 38 | EDIT - MO Tax Change | | \$55,159,949 |
| 39 | Excess ADIT - Montrose | | \$1,928,268 |
| 40 | Other Regulatory Liability (SO2 Emission Allowances) 21 year May 2010 to Apr 2031 | | \$22,827,911 |

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

| Line Number | <u>A</u> Rate Base Description | <u>B</u> Percentage Rate | <u>C</u> Dollar Amount |
|----------------|-----------------------------------|--------------------------------|-------------------------------|
| 41 | TOTAL SUBTRACT FROM NET PLANT | | \$853,497,361 |
| 42 | Total Rate Base | | <u>\$2,996,874,524</u> |

Evergy Missouri Metro
Case No. ER-2022-0129
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 | Organization - General Plant | \$72,186 | P-2 | \$0 | \$72,186 | 53.7207% | \$0 | \$38,779 |
| 3 | 302.000 | Franchises and Consents - Missouri | \$22,937 | P-3 | \$0 | \$22,937 | 100.0000% | \$0 | \$22,937 |
| 4 | 303.010 | Miscellaneous Intangibles (like 353) - Production - Demand | \$2,033,869 | P-4 | \$0 | \$2,033,869 | 52.1500% | \$0 | \$1,060,663 |
| 5 | 303.021 | Miscellaneous Intangibles - 5 Year - Customer Related | \$0 | P-5 | \$0 | \$0 | 52.5654% | \$0 | \$0 |
| 6 | 303.022 | Miscellaneous Intangibles - 5 Year - Energy Related | \$0 | P-6 | \$0 | \$0 | 56.4600% | \$0 | \$0 |
| 7 | 303.020 | Miscellaneous Intangibles - 5 Year - Corporate Software - General Plant | \$276,445,788 | P-7 | \$0 | \$276,445,788 | 53.1028% | \$0 | \$146,800,454 |
| 8 | 303.020 | MEEIA Uplight - 100% MO | \$0 | P-8 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 9 | 303.025 | Miscellaneous Intangibles - 5 Year - Transmission Related | \$0 | P-9 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 10 | 303.025 | Miscellaneous Intangibles - 5 Year - Demand Related | \$0 | P-10 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 11 | 303.031 | Miscellaneous Intangibles - 10 Year - Customer Related | \$0 | P-11 | \$0 | \$0 | 52.5654% | \$0 | \$0 |
| 12 | 303.032 | Miscellaneous Intangibles - 10 Year - Energy Related | \$0 | P-12 | \$0 | \$0 | 56.4600% | \$0 | \$0 |
| 13 | 303.033 | Miscellaneous Intangibles - 10 Year - Demand Related | \$0 | P-13 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 14 | 303.030 | Miscellaneous Intangibles - 10 Year - Corporate Software - General Plant | \$276,332,088 | P-14 | \$0 | \$276,332,088 | 53.1028% | \$0 | \$146,740,076 |
| 15 | 303.050 | Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand | \$32,892,535 | P-15 | \$0 | \$32,892,535 | 52.1500% | \$0 | \$17,153,457 |
| 16 | 303.070 | Miscellaneous Intangibles Plant - Pr Scr (like 312) - General Plant | \$34,980 | P-16 | \$0 | \$34,980 | 52.1500% | \$0 | \$18,242 |
| 17 | 303.080 | Miscellaneous Intangibles Transmission Line (like 355) - Demand | \$6,874,227 | P-17 | \$0 | \$6,874,227 | 52.1500% | \$0 | \$3,584,909 |
| 18 | 303.090 | Miscellaneous Intangibles Transmission Mint Line - Demand | \$55,209 | P-18 | \$0 | \$55,209 | 52.1500% | \$0 | \$28,791 |
| 19 | 303.100 | Miscellaneous Intangibles Iatan Hwy & Bridge - Demand | \$3,243,745 | P-19 | \$0 | \$3,243,745 | 52.1500% | \$0 | \$1,691,613 |
| 20 | 303.110 | Miscellaneous Intangibles LaCygne Road Overpass - Demand | \$870,852 | P-20 | \$0 | \$870,852 | 52.1500% | \$0 | \$454,149 |
| 21 | 303.120 | Miscellaneous Intangibles Montrose Highway - Demand | \$0 | P-21 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 22 | 303.130 | Miscellaneous Intangible Radio Frequencies - General Plant | \$1,464,314 | P-22 | \$0 | \$1,464,314 | 52.1500% | \$0 | \$763,640 |
| 23 | 303.140 | Miscellaneous Intangible Radio Frequencies 2041 | \$0 | P-23 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 24 | 303.150 | Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant | \$295,322,763 | P-24 | \$0 | \$295,322,763 | 52.5654% | \$0 | \$155,237,592 |
| 25 | | TOTAL INTANGIBLE PLANT | \$895,665,493 | | \$0 | \$895,665,493 | | \$0 | \$473,595,302 |
| 26 | | PRODUCTION PLANT | | | | | | | |
| 27 | | STEAM PRODUCTION | | | | | | | |
| 28 | | HAWTHORN COMMON | | | | | | | |
| 29 | 311.000 | Structures - Electric - Hawthorn Common | \$19,828,296 | P-29 | \$0 | \$19,828,296 | 52.1500% | \$0 | \$10,340,456 |
| 30 | 312.000 | Boiler Plant Equipment - Electric - Hawthorn Common | \$1,368,004 | P-30 | \$0 | \$1,368,004 | 52.1500% | \$0 | \$713,414 |
| 31 | 314.000 | Turbogenerator - Electric - Hawthorn Common | \$122,333 | P-31 | \$0 | \$122,333 | 52.1500% | \$0 | \$63,797 |
| 32 | 315.000 | Accessory Equipment - Electric - Hawthorn Common | \$2,527,223 | P-32 | \$0 | \$2,527,223 | 52.1500% | \$0 | \$1,317,947 |
| 33 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Hawthorn Common | \$8,388,307 | P-33 | \$0 | \$8,388,307 | 52.1500% | \$0 | \$4,374,502 |
| 34 | | TOTAL HAWTHORN COMMON | \$32,234,163 | | \$0 | \$32,234,163 | | \$0 | \$16,810,116 |
| 35 | | HAWTHORN 5 PRODUCTION UNIT | | | | | | | |
| 36 | 310.000 | Land & Land Rights - Hawthorn 5 | \$807,281 | P-36 | \$0 | \$807,281 | 52.1500% | \$0 | \$420,997 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|---|------------------|--------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 37 | 311.000 | Structures & Improvements - Hawthorn 5 | \$21,128,478 | P-37 | \$0 | \$21,128,478 | 52.1500% | \$0 | \$11,018,501 |
| 38 | 311.020 | Structures - Rebuild - Hawthorn 5 | \$8,573,500 | P-38 | \$0 | \$8,573,500 | 52.1500% | \$0 | \$4,471,080 |
| 39 | 312.000 | Boiler Plant Equipment - Hawthorn 5 | \$153,088,201 | P-39 | \$0 | \$153,088,201 | 52.1500% | \$0 | \$79,835,497 |
| 40 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Hawthorn 5 | \$0 | P-40 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 41 | 312.010 | Steam Plant Boiler - Unit Train - Electric - Hawthorn 5 | \$18,472,368 | P-41 | \$0 | \$18,472,368 | 52.1500% | \$0 | \$9,633,340 |
| 42 | 312.030 | Boiler Plant - Rebuild - Hawthorn 5 | \$211,908,313 | P-42 | \$0 | \$211,908,313 | 52.1500% | \$0 | \$110,510,185 |
| 43 | 314.000 | Turbogenerator Units - Hawthorn 5 | \$107,071,070 | P-43 | \$0 | \$107,071,070 | 52.1500% | \$0 | \$55,837,563 |
| 44 | 315.000 | Accessory Electric Equipment - Hawthorn 5 | \$30,211,639 | P-44 | \$0 | \$30,211,639 | 52.1500% | \$0 | \$15,755,370 |
| 45 | 315.010 | Accessory Equipment - Rebuild - Hawthorn 5 | \$33,389,822 | P-45 | \$0 | \$33,389,822 | 52.1500% | \$0 | \$17,412,792 |
| 46 | 316.000 | Miscellaneous Power Plant Equipment - Hawthorn 5 | \$6,217,354 | P-46 | \$0 | \$6,217,354 | 52.1500% | \$0 | \$3,242,350 |
| 47 | 316.010 | Miscellaneous Equipment - Rebuild - Hawthorn 5 | \$2,305,161 | P-47 | \$0 | \$2,305,161 | 52.1500% | \$0 | \$1,202,141 |
| 48 | | TOTAL HAWTHORN 5 PRODUCTION UNIT | \$593,173,187 | | \$0 | \$593,173,187 | | \$0 | \$309,339,816 |
| 49 | | IATAN COMMON PRODUCTION UNIT | | | | | | | |
| 50 | 310.000 | Land - Electric - Iatan Common | \$670,148 | P-50 | \$0 | \$670,148 | 52.1500% | \$0 | \$349,482 |
| 51 | 311.000 | Structures - Electric - Iatan Common | \$126,569,084 | P-51 | \$0 | \$126,569,084 | 52.1500% | \$0 | \$66,005,777 |
| 52 | 312.000 | Boiler Plant Equipment - Electric - Iatan Common | \$209,781,682 | P-52 | \$0 | \$209,781,682 | 52.1500% | \$0 | \$109,401,147 |
| 53 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Iatan Common | \$0 | P-53 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 54 | 312.010 | Unit Trains - Electric - Iatan Common | \$1,554,088 | P-54 | \$0 | \$1,554,088 | 52.1500% | \$0 | \$810,457 |
| 55 | 314.000 | Turbogenerators - Electric - Iatan Common | \$5,966,002 | P-55 | \$0 | \$5,966,002 | 52.1500% | \$0 | \$3,111,270 |
| 56 | 315.000 | Accessory Equipment - Electric - Iatan Common | \$28,258,540 | P-56 | \$0 | \$28,258,540 | 52.1500% | \$0 | \$14,736,829 |
| 57 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Iatan Common | \$5,693,120 | P-57 | \$0 | \$5,693,120 | 52.1500% | \$0 | \$2,968,962 |
| 58 | | TOTAL IATAN COMMON PRODUCTION UNIT | \$378,492,664 | | \$0 | \$378,492,664 | | \$0 | \$197,383,924 |
| 59 | | IATAN UNIT 1 PRODUCTION UNIT | | | | | | | |
| 60 | 310.000 | Land - Electric - Iatan #1 | \$3,691,922 | P-60 | \$0 | \$3,691,922 | 52.1500% | \$0 | \$1,925,337 |
| 61 | 311.000 | Structures - Electric - Iatan #1 | \$9,390,098 | P-61 | \$0 | \$9,390,098 | 52.1500% | \$0 | \$4,896,936 |
| 62 | 312.000 | Boiler Plant Equipment - Electric - Iatan #1 | \$426,239,854 | P-62 | \$0 | \$426,239,854 | 52.1500% | \$0 | \$222,284,084 |
| 63 | 312.000 | Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$16,365 | P-63 | \$0 | -\$16,365 | 100.0000% | \$0 | -\$16,365 |
| 64 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-Iatan 1 | \$0 | P-64 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 65 | 314.000 | Turbogenerator - Electric - Iatan #1 | \$77,071,609 | P-65 | \$0 | \$77,071,609 | 52.1500% | \$0 | \$40,192,844 |
| 66 | 315.000 | Accessory Equipment - Electric - Iatan #1 | \$62,312,615 | P-66 | \$0 | \$62,312,615 | 52.1500% | \$0 | \$32,496,029 |
| 67 | 315.000 | Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$622,572 | P-67 | \$0 | -\$622,572 | 100.0000% | \$0 | -\$622,572 |
| 68 | 316.000 | Miscellaneous Power Pit Equipment - Electric - Iatan #1 | \$8,133,391 | P-68 | \$0 | \$8,133,391 | 52.1500% | \$0 | \$4,241,563 |
| 69 | 316.000 | Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$11 | P-69 | \$0 | -\$11 | 100.0000% | \$0 | -\$11 |
| 70 | | TOTAL IATAN UNIT 1 PRODUCTION UNIT | \$586,200,541 | | \$0 | \$586,200,541 | | \$0 | \$305,397,845 |
| 71 | | IATAN #2 PRODUCTION UNIT | | | | | | | |
| 72 | 311.040 | Structures - Iatan #2 | \$94,123,641 | P-72 | \$0 | \$94,123,641 | 52.1500% | \$0 | \$49,085,479 |
| 73 | 311.040 | Structures - MO Juris Disallow - Iatan #2 | -\$720,112 | P-73 | \$0 | -\$720,112 | 100.0000% | \$0 | -\$720,112 |
| 74 | 311.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2 | \$0 | P-74 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 75 | 312.040 | Boiler Plant Equipment - Iatan #2 | \$682,895,401 | P-75 | \$0 | \$682,895,401 | 52.1500% | \$0 | \$356,129,952 |
| 76 | 312.040 | Boiler Plant Equipment - MO Juris Disallow - Iatan #2 | -\$5,175,688 | P-76 | \$0 | -\$5,175,688 | 100.0000% | \$0 | -\$5,175,688 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|--|------------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 77 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-latan 2 | \$0 | P-77 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 78 | 312.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - latan #2 | \$0 | P-78 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 79 | 314.040 | Turbogenerator - latan #2 | \$232,515,741 | P-79 | \$0 | \$232,515,741 | 52.1500% | \$0 | \$121,256,959 |
| 80 | 314.040 | Turbogenerator - MO Juris Disallow - latan #2 | -\$715,476 | P-80 | \$0 | -\$715,476 | 100.0000% | \$0 | -\$715,476 |
| 81 | 314.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboogenerator - latan #2 - Missouri only | \$0 | P-81 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 82 | 315.040 | Accessory Equipment - latan #2 | \$57,956,005 | P-82 | \$0 | \$57,956,005 | 52.1500% | \$0 | \$30,224,057 |
| 83 | 315.040 | Accessory Equipment - MO Juris Disallow - latan #2 | -\$239,102 | P-83 | \$0 | -\$239,102 | 100.0000% | \$0 | -\$239,102 |
| 84 | 315.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - latan #2 | \$0 | P-84 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 85 | 316.040 | Miscellaneous Power Plant Equipment - latan #2 | \$5,390,902 | P-85 | \$0 | \$5,390,902 | 52.1500% | \$0 | \$2,811,355 |
| 86 | 316.040 | Miscellaneous Power Plant Equipment - MO Juris Disallow - latan #2 - Missouri only | -\$26,736 | P-86 | \$0 | -\$26,736 | 100.0000% | \$0 | -\$26,736 |
| 87 | 316.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - latan #2 | \$0 | P-87 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 88 | | TOTAL IATAN #2 PRODUCTION UNIT | \$1,066,004,576 | | \$0 | \$1,066,004,576 | | \$0 | \$552,630,688 |
| 89 | | LACYGNE COMMON PLANT PRODUCTION UNIT | | | | | | | |
| 90 | 310.000 | Land - LaCygne Common | \$959,144 | P-90 | \$0 | \$959,144 | 52.1500% | \$0 | \$500,194 |
| 91 | 311.000 | Structures - LaCygne Common | \$119,540,336 | P-91 | \$0 | \$119,540,336 | 52.1500% | \$0 | \$62,340,285 |
| 92 | 312.000 | Boiler Pit Equipment - LaCygne | \$138,817,376 | P-92 | \$0 | \$138,817,376 | 52.1500% | \$0 | \$72,393,262 |
| 93 | 312.010 | Boiler Unit Train - LaCygne Common | \$456,630 | P-93 | \$0 | \$456,630 | 52.1500% | \$0 | \$238,133 |
| 94 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne Common | \$0 | P-94 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 95 | 314.000 | Turbogenerator - LaCygne Common | \$984,763 | P-95 | \$0 | \$984,763 | 52.1500% | \$0 | \$513,554 |
| 96 | 315.000 | Accessory Equipment - LaCygne Common | \$4,295,766 | P-96 | \$0 | \$4,295,766 | 52.1500% | \$0 | \$2,240,242 |
| 97 | 315.020 | Accessory Equipment - Comp. - LaCygne Common | \$0 | P-97 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 98 | 316.000 | Miscellaneous Power Pit - LaCygne Common | \$4,872,795 | P-98 | \$0 | \$4,872,795 | 52.1500% | \$0 | \$2,541,163 |
| 99 | | TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT | \$269,926,810 | | \$0 | \$269,926,810 | | \$0 | \$140,766,833 |
| 100 | | LACYGNE #1 PRODUCTION UNIT | | | | | | | |
| 101 | 310.000 | Land - LaCygne #1 | \$1,937,712 | P-101 | \$0 | \$1,937,712 | 52.1500% | \$0 | \$1,010,517 |
| 102 | 311.000 | Structures - LaCygne #1 | \$20,699,548 | P-102 | \$0 | \$20,699,548 | 52.1500% | \$0 | \$10,794,814 |
| 103 | 312.000 | Boiler Pit Equipment - LaCygne #1 | \$370,937,956 | P-103 | \$0 | \$370,937,956 | 52.1500% | \$0 | \$193,444,144 |
| 104 | 312.020 | Boiler AQC Equipment - LaCygne #1 | \$2,610,471 | P-104 | \$0 | \$2,610,471 | 52.1500% | \$0 | \$1,361,361 |
| 105 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalvst-LaCygne 1 | \$0 | P-105 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 106 | 314.000 | Turbogenerator - LaCygne #1 | \$41,862,104 | P-106 | \$0 | \$41,862,104 | 52.1500% | \$0 | \$21,831,087 |
| 107 | 315.000 | Accessory Equipment - LaCygne #1 | \$21,460,501 | P-107 | \$0 | \$21,460,501 | 52.1500% | \$0 | \$11,191,651 |
| 108 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #1 | \$2,428,285 | P-108 | \$0 | \$2,428,285 | 52.1500% | \$0 | \$1,266,351 |
| 109 | | TOTAL LACYGNE #1 PRODUCTION UNIT | \$461,936,577 | | \$0 | \$461,936,577 | | \$0 | \$240,899,925 |
| 110 | | LACYGNE #2 PRODUCTION UNIT | | | | | | | |
| 111 | 311.000 | Structures - LaCygne #2 | \$4,869,396 | P-111 | \$0 | \$4,869,396 | 52.1500% | \$0 | \$2,539,390 |
| 112 | 312.000 | Boiler Pit Equipment - LaCygne #2 | \$347,488,948 | P-112 | \$0 | \$347,488,948 | 52.1500% | \$0 | \$181,215,486 |
| 113 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2 | \$0 | P-113 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 114 | 314.000 | Turbogenerator - LaCygne #2 | \$32,781,824 | P-114 | \$0 | \$32,781,824 | 52.1500% | \$0 | \$17,095,721 |
| 115 | 315.000 | Accessory Equipment - LaCygne #2 | \$18,654,174 | P-115 | \$0 | \$18,654,174 | 52.1500% | \$0 | \$9,728,152 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|---|---------------------|-----------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 116 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #2 | \$1,335,658 | P-116 | \$0 | \$1,335,658 | 52.1500% | \$0 | \$696,546 |
| 117 | | TOTAL LACYGNE #2 PRODUCTION UNIT | \$405,130,000 | | \$0 | \$405,130,000 | | \$0 | \$211,275,295 |
| 118 | | MONTROSE COMMON PRODUCTION UNIT | | | | | | | |
| 119 | 310.000 | Steam Production - Land - Electric - Montrose Common | \$1,620,842 | P-119 | \$0 | \$1,620,842 | 52.1500% | \$0 | \$845,269 |
| 120 | 311.000 | Steam Production - Structures - Electric - Montrose Common | \$6,483,371 | P-120 | \$0 | \$6,483,371 | 52.1500% | \$0 | \$3,381,078 |
| 121 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose Common | \$0 | P-121 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 122 | 312.010 | Steam Production - Plant Boiler Unit Train - Electric - Montrose Common | \$0 | P-122 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 123 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose Common | \$0 | P-123 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 124 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose Common | \$0 | P-124 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 125 | 316.000 | Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common | \$51,452 | P-125 | \$0 | \$51,452 | 52.1500% | \$0 | \$26,832 |
| 126 | | TOTAL MONTROSE COMMON PRODUCTION UNIT | \$8,155,665 | | \$0 | \$8,155,665 | | \$0 | \$4,253,179 |
| 127 | | MONTROSE 1 PRODUCTION UNIT | | | | | | | |
| 128 | 311.000 | Steam Production - Structures - Electric - Montrose 1 | \$0 | P-128 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 129 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 1 | \$0 | P-129 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 130 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 1 | \$0 | P-130 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 131 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 1 | \$0 | P-131 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 132 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - | \$0 | P-132 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 133 | | TOTAL MONTROSE 1 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 134 | | MONTROSE 2 PRODUCTION UNIT | | | | | | | |
| 135 | 311.000 | Steam Production - Structures - Electric - Montrose 2 | \$0 | P-135 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 136 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 2 | \$0 | P-136 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 137 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 2 | \$0 | P-137 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 138 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 2 | \$0 | P-138 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 139 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - | \$0 | P-139 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 140 | | TOTAL MONTROSE 2 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 141 | | MONTROSE 3 PRODUCTION UNIT | | | | | | | |
| 142 | 311.000 | Steam Production - Structures - Electric - Montrose 3 | \$0 | P-142 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 143 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 3 | \$0 | P-143 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 144 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 3 | \$0 | P-144 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 145 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 3 | \$0 | P-145 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 146 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Montrose 3 | \$0 | P-146 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 147 | | TOTAL MONTROSE 3 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 148 | | TOTAL STEAM PRODUCTION | \$3,801,254,183 | | \$0 | \$3,801,254,183 | | \$0 | \$1,978,757,621 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|--|------------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 149 | | NUCLEAR PRODUCTION | | | | | | | |
| 150 | | WOLF CREEK NUCLEAR PRODUCTION UNIT | | | | | | | |
| 151 | 320.000 | Land & Land Rights - Wolf Creek | \$3,619,298 | P-151 | \$0 | \$3,619,298 | 52.1500% | \$0 | \$1,887,464 |
| 152 | 321.000 | Structures & Improvements - Wolf Creek | \$467,880,442 | P-152 | \$0 | \$467,880,442 | 52.1500% | \$0 | \$243,999,651 |
| 153 | 321.010 | Structures MO Gross Up AFDC Electric - Wolf Creek | \$19,051,443 | P-153 | \$0 | \$19,051,443 | 100.0000% | \$0 | \$19,051,443 |
| 154 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$947,521,407 | P-154 | \$0 | \$947,521,407 | 52.1500% | \$0 | \$494,132,414 |
| 155 | 322.010 | Reactor - MO Gross Up AFDC - Wolf Creek | \$47,080,172 | P-155 | \$0 | \$47,080,172 | 100.0000% | \$0 | \$47,080,172 |
| 156 | 322.020 | MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek | \$0 | P-156 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 157 | 323.000 | Turbogenerator Units - Wolf Creek | \$221,352,376 | P-157 | \$0 | \$221,352,376 | 52.1500% | \$0 | \$115,435,264 |
| 158 | 323.010 | Turbogenerator MO Gross Up AFDC - Wolf Creek | \$4,080,502 | P-158 | \$0 | \$4,080,502 | 100.0000% | \$0 | \$4,080,502 |
| 159 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$167,671,985 | P-159 | \$0 | \$167,671,985 | 52.1500% | \$0 | \$87,440,940 |
| 160 | 324.010 | Accessory Equipment - MO Gross Up AFDC - Wolf Creek | \$5,816,532 | P-160 | \$0 | \$5,816,532 | 100.0000% | \$0 | \$5,816,532 |
| 161 | 325.000 | Miscellaneous Power Plant Equipment - Wolf Creek | \$127,681,804 | P-161 | \$0 | \$127,681,804 | 52.1500% | \$0 | \$66,586,061 |
| 162 | 325.010 | Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek | \$1,049,998 | P-162 | \$0 | \$1,049,998 | 52.1500% | \$0 | \$547,574 |
| 163 | 328.000 | Disallow - MO Gross Up AFDC 100% MO - Wolf Creek | -\$7,857,464 | P-163 | \$0 | -\$7,857,464 | 100.0000% | \$0 | -\$7,857,464 |
| 164 | 328.010 | MPSC Disallow - MO Basis - Wolf Creek | -\$126,518,469 | P-164 | \$0 | -\$126,518,469 | 52.1500% | \$0 | -\$65,979,382 |
| 165 | 328.050 | Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek | \$0 | P-165 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 166 | | TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT | \$1,878,430,026 | | \$0 | \$1,878,430,026 | | \$0 | \$1,012,221,171 |
| 167 | | TOTAL NUCLEAR PRODUCTION | \$1,878,430,026 | | \$0 | \$1,878,430,026 | | \$0 | \$1,012,221,171 |
| 168 | | HYDRAULIC PRODUCTION | | | | | | | |
| 169 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 170 | | OTHER PRODUCTION | | | | | | | |
| 171 | | HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 172 | 341.000 | Other Production - Structures & Improvements - Hawthorn 6 | \$205,593 | P-172 | \$0 | \$205,593 | 52.1500% | \$0 | \$107,217 |
| 173 | 342.000 | Other Production - Fuel Holders - Hawthorn 6 | \$1,083,233 | P-173 | \$0 | \$1,083,233 | 52.1500% | \$0 | \$564,906 |
| 174 | 344.000 | Other Production - Generators - Hawthorn 6 | \$66,533,578 | P-174 | \$0 | \$66,533,578 | 52.1500% | \$0 | \$34,697,261 |
| 175 | 345.000 | Other Production - Accessory Equipment - Hawthorn 6 | \$2,531,747 | P-175 | \$0 | \$2,531,747 | 52.1500% | \$0 | \$1,320,306 |
| 176 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6 | \$0 | P-176 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 177 | | TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | \$70,354,151 | | \$0 | \$70,354,151 | | \$0 | \$36,689,690 |
| 178 | | HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | | | | | | | |
| 179 | 311.000 | Other Production - Structures & Improvements - Hawthorn 9 | \$2,294,105 | P-179 | \$0 | \$2,294,105 | 52.1500% | \$0 | \$1,196,376 |
| 180 | 312.000 | Other Production - Boiler Plant Equipment - Hawthorn 9 | \$45,080,103 | P-180 | \$0 | \$45,080,103 | 52.1500% | \$0 | \$23,509,274 |
| 181 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst - Hawthorn 9 | \$0 | P-181 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 182 | 314.000 | Other Production - Turbogenerators - Hawthorn 9 | \$20,559,416 | P-182 | \$0 | \$20,559,416 | 52.1500% | \$0 | \$10,721,735 |
| 183 | 315.000 | Other Production - Accessory Equipment - Hawthorn 9 | \$16,306,729 | P-183 | \$0 | \$16,306,729 | 52.1500% | \$0 | \$8,503,959 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|---|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 184 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9 | \$353,461 | P-184 | \$0 | \$353,461 | 52.1500% | \$0 | \$184,330 |
| 185 | | TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | \$84,593,814 | | \$0 | \$84,593,814 | | \$0 | \$44,115,674 |
| 186 | | HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 187 | 341.000 | Other Production - Structures & Improvements - Hawthorn 7 | \$724,678 | P-187 | \$0 | \$724,678 | 52.1500% | \$0 | \$377,920 |
| 188 | 342.000 | Other Production - Fuel Holders - Hawthorn 7 | \$2,054,064 | P-188 | \$0 | \$2,054,064 | 52.1500% | \$0 | \$1,071,194 |
| 189 | 344.000 | Other Production - Generators - Hawthorn 7 | \$22,869,354 | P-189 | \$0 | \$22,869,354 | 52.1500% | \$0 | \$11,926,368 |
| 190 | 345.000 | Other Production - Accessory Equipment - Hawthorn 7 | \$2,293,614 | P-190 | \$0 | \$2,293,614 | 52.1500% | \$0 | \$1,196,120 |
| 191 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 7 | \$3,527 | P-191 | \$0 | \$3,527 | 52.1500% | \$0 | \$1,839 |
| 192 | | TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | \$27,945,237 | | \$0 | \$27,945,237 | | \$0 | \$14,573,441 |
| 193 | | HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 194 | 341.000 | Other Production - Structures & Improvements - Hawthorn 8 | \$84,765 | P-194 | \$0 | \$84,765 | 52.1500% | \$0 | \$44,205 |
| 195 | 342.000 | Other Production - Fuel Holders - Hawthorn 8 | \$1,626,033 | P-195 | \$0 | \$1,626,033 | 52.1500% | \$0 | \$847,976 |
| 196 | 344.000 | Other Production - Generators - Hawthorn 8 | \$24,238,518 | P-196 | \$0 | \$24,238,518 | 52.1500% | \$0 | \$12,640,387 |
| 197 | 345.000 | Other Production - Accessory Equipment - Hawthorn 8 | \$1,536,590 | P-197 | \$0 | \$1,536,590 | 52.1500% | \$0 | \$801,332 |
| 198 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 8 | \$0 | P-198 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 199 | | TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | \$27,485,906 | | \$0 | \$27,485,906 | | \$0 | \$14,333,900 |
| 200 | | WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | | | | | | | |
| 201 | 340.000 | Other Production - Land - West Gardner | \$177,836 | P-201 | \$0 | \$177,836 | 52.1500% | \$0 | \$92,741 |
| 202 | 340.010 | Other Production - Land Rights & Easements - West Gardner | \$93,269 | P-202 | \$0 | \$93,269 | 52.1500% | \$0 | \$48,640 |
| 203 | 341.000 | Other Production - Structures & Improvements - West Gardner | \$4,443,253 | P-203 | \$0 | \$4,443,253 | 52.1500% | \$0 | \$2,317,156 |
| 204 | 342.000 | Other Production - Fuel Holders - West Gardner | \$3,317,011 | P-204 | \$0 | \$3,317,011 | 52.1500% | \$0 | \$1,729,821 |
| 205 | 344.000 | Other Production - Generators - West Gardner | \$112,918,169 | P-205 | \$0 | \$112,918,169 | 52.1500% | \$0 | \$58,886,825 |
| 206 | 345.000 | Other Production - Accessory Equipment - West Gardner | \$7,065,105 | P-206 | \$0 | \$7,065,105 | 52.1500% | \$0 | \$3,684,452 |
| 207 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - West Gardner | \$249,368 | P-207 | \$0 | \$249,368 | 52.1500% | \$0 | \$130,045 |
| 208 | | TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | \$128,264,011 | | \$0 | \$128,264,011 | | \$0 | \$66,889,680 |
| 209 | | MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 210 | 340.000 | Other Production - Land - Osawatomie 1 | \$694,545 | P-210 | \$0 | \$694,545 | 52.1500% | \$0 | \$362,205 |
| 211 | 341.000 | Other Production - Structures & Improvements - Osawatomie 1 | \$1,833,893 | P-211 | \$0 | \$1,833,893 | 52.1500% | \$0 | \$956,375 |
| 212 | 342.000 | Other Production - Fuel Holders - Osawatomie 1 | \$2,031,591 | P-212 | \$0 | \$2,031,591 | 52.1500% | \$0 | \$1,059,475 |
| 213 | 344.000 | Other Production - Generators - Osawatomie 1 | \$26,315,002 | P-213 | \$0 | \$26,315,002 | 52.1500% | \$0 | \$13,723,274 |
| 214 | 345.000 | Other Production - Accessory Equipment - Osawatomie 1 | \$1,989,353 | P-214 | \$0 | \$1,989,353 | 52.1500% | \$0 | \$1,037,448 |
| 215 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Osawatomie 1 | \$88,193 | P-215 | \$0 | \$88,193 | 52.1500% | \$0 | \$45,993 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 216 | | TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | \$32,952,577 | | \$0 | \$32,952,577 | | \$0 | \$17,184,770 |
| 217 | | NORTHEAST STATION PRODUCTION UNIT | | | | | | | |
| 218 | 340.000 | Other Production - Land - Northeast Station | \$136,550 | P-218 | \$0 | \$136,550 | 52.1500% | \$0 | \$71,211 |
| 219 | 341.000 | Other Production - Structures & Improvements - Northeast Station | \$1,622,866 | P-219 | \$0 | \$1,622,866 | 52.1500% | \$0 | \$846,325 |
| 220 | 342.000 | Other Production - Fuel Holders - Northeast Station | \$2,206,441 | P-220 | \$0 | \$2,206,441 | 52.1500% | \$0 | \$1,150,659 |
| 221 | 344.000 | Other Production - Generators - Northeast Station | \$79,629,404 | P-221 | \$0 | \$79,629,404 | 52.1500% | \$0 | \$41,526,734 |
| 222 | 345.000 | Other Production - Accessory Equipment - Northeast Station | \$7,759,283 | P-222 | \$0 | \$7,759,283 | 52.1500% | \$0 | \$4,046,466 |
| 223 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Northeast Station | \$353,082 | P-223 | \$0 | \$353,082 | 52.1500% | \$0 | \$184,132 |
| 224 | | TOTAL NORTHEAST STATION PRODUCTION UNIT | \$91,707,626 | | \$0 | \$91,707,626 | | \$0 | \$47,825,527 |
| 225 | | NORTHEAST FACILITY BULK OIL | | | | | | | |
| 226 | 310.000 | Other Production - Land - Bulk Oil Facility Northeast | \$148,900 | P-226 | \$0 | \$148,900 | 52.1500% | \$0 | \$77,651 |
| 227 | 311.000 | Other Production - Structures & Improvements - Bulk Oil Facility Northeast | \$1,086,674 | P-227 | \$0 | \$1,086,674 | 52.1500% | \$0 | \$566,700 |
| 228 | 312.000 | Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast | \$602,100 | P-228 | \$0 | \$602,100 | 52.1500% | \$0 | \$313,995 |
| 229 | 315.000 | Other Production - Accessory Equipment - Bulk Oil Facility Northeast | \$24,947 | P-229 | \$0 | \$24,947 | 52.1500% | \$0 | \$13,010 |
| 230 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast | \$195,243 | P-230 | \$0 | \$195,243 | 52.1500% | \$0 | \$101,819 |
| 231 | | TOTAL NORTHEAST FACILITY BULK | \$2,057,864 | | \$0 | \$2,057,864 | | \$0 | \$1,073,175 |
| 232 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | | | | | | | |
| 233 | 341.020 | Other Production - Structures - Electric Wind - Spearville #1 | \$705,322 | P-233 | \$0 | \$705,322 | 52.1500% | \$0 | \$367,825 |
| 234 | 344.020 | Other Production - Generators - Electric Wind - Spearville #1 | \$144,362,790 | P-234 | \$0 | \$144,362,790 | 52.1500% | \$0 | \$75,285,195 |
| 235 | 345.020 | Other Production - Accessory Equipment - Wind - Spearville #1 | \$707,218 | P-235 | \$0 | \$707,218 | 52.1500% | \$0 | \$368,814 |
| 236 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1 | \$294,728 | P-236 | \$0 | \$294,728 | 52.1500% | \$0 | \$153,701 |
| 237 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | \$146,070,058 | | \$0 | \$146,070,058 | | \$0 | \$76,175,535 |
| 238 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | | | | | | | |
| 239 | 341.020 | Other Production - Structures - Electric - Wind - Spearville #2 | \$336,870 | P-239 | \$0 | \$336,870 | 52.1500% | \$0 | \$175,678 |
| 240 | 344.020 | Other Production - Generators - Electric - Wind - Spearville #2 | \$97,205,731 | P-240 | \$0 | \$97,205,731 | 52.1500% | \$0 | \$50,692,789 |
| 241 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2 | \$0 | P-241 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 242 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | \$97,542,601 | | \$0 | \$97,542,601 | | \$0 | \$50,868,467 |
| 243 | | SPEARVILLE COMMON | | | | | | | |
| 244 | 341.020 | Other Production - Structures - Electric - Wind | \$5,073,169 | P-244 | \$0 | \$5,073,169 | 52.1500% | \$0 | \$2,645,658 |
| 245 | 344.020 | Other Production - Generators - Electric - Wind | \$20,271,912 | P-245 | \$0 | \$20,271,912 | 52.1500% | \$0 | \$10,571,802 |
| 246 | | TOTAL SPEARVILLE COMMON | \$25,345,081 | | \$0 | \$25,345,081 | | \$0 | \$13,217,460 |
| 247 | | PRODUCTION PLANT - SOLAR | | | | | | | |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|---|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 248 | 344.000 | Other Production - Generators - Electric - Solar | \$1,009,191 | P-248 | \$0 | \$1,009,191 | 52.1500% | \$0 | \$526,293 |
| 249 | | TOTAL PRODUCTION PLANT - SOLAR | \$1,009,191 | | \$0 | \$1,009,191 | | \$0 | \$526,293 |
| 250 | | PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | | | | | | | |
| 251 | 341.010 | Greenwood Solar Facility | \$0 | P-251 | \$5,337,367 | \$5,337,367 | 52.1500% | \$0 | \$2,783,437 |
| 252 | | TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | \$0 | | \$5,337,367 | \$5,337,367 | | \$0 | \$2,783,437 |
| 253 | | GENERAL PLANT - BUILDINGS | | | | | | | |
| 254 | 311.010 | Steam Production - Structures - Leasehold Improvements - Plant & Mat | \$1,236,172 | P-254 | \$0 | \$1,236,172 | 52.1500% | \$0 | \$644,664 |
| 255 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric | \$0 | P-255 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 256 | | TOTAL GENERAL PLANT - BUILDINGS | \$1,236,172 | | \$0 | \$1,236,172 | | \$0 | \$644,664 |
| 257 | | GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | | | | | | | |
| 258 | 315.000 | Steam Production - Accessory Equipment - Electric | \$0 | P-258 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 259 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools | \$1,648,566 | P-259 | \$0 | \$1,648,566 | 52.1500% | \$0 | \$859,727 |
| 260 | | TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | \$1,648,566 | | \$0 | \$1,648,566 | | \$0 | \$859,727 |
| 261 | | TOTAL OTHER PRODUCTION | \$738,212,855 | | \$5,337,367 | \$743,550,222 | | \$0 | \$387,761,440 |
| 262 | | RETIREMENTS WORK IN PROGRESS - PRODUCTION | | | | | | | |
| 263 | | Retirements Not Classified - Production | \$0 | P-263 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 264 | | Retirements Not Classified - Nuclear | \$0 | P-264 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 265 | | TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 266 | | TOTAL PRODUCTION PLANT | \$6,417,897,064 | | \$5,337,367 | \$6,423,234,431 | | \$0 | \$3,378,740,232 |
| 267 | | TRANSMISSION PLANT | | | | | | | |
| 268 | 350.000 | Land - Transmission Plant | \$2,377,298 | P-268 | \$0 | \$2,377,298 | 52.1500% | \$0 | \$1,239,761 |
| 269 | 350.010 | Land Rights - Transmission Plant | \$28,183,232 | P-269 | \$0 | \$28,183,232 | 52.1500% | \$0 | \$14,697,555 |
| 270 | 350.020 | Land Rights - Transmission Plant - Wolf Creek | \$355 | P-270 | \$0 | \$355 | 52.1500% | \$0 | \$185 |
| 271 | 352.000 | Structures & Improvements - Transmission Plant | \$7,968,329 | P-271 | \$0 | \$7,968,329 | 52.1500% | \$0 | \$4,155,484 |
| 272 | 352.010 | Structures & Improvements - Transmission Plant - Wolf Creek | \$250,476 | P-272 | \$0 | \$250,476 | 52.1500% | \$0 | \$130,623 |
| 273 | 352.020 | Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$15,694 | P-273 | \$0 | \$15,694 | 100.0000% | \$0 | \$15,694 |
| 274 | 353.000 | Station Equipment - Transmission Plant | \$244,248,975 | P-274 | \$0 | \$244,248,975 | 52.1500% | \$0 | \$127,375,840 |
| 275 | 353.010 | Station Equipment - Transmission Plant - Wolf Creek | \$27,957,856 | P-275 | \$0 | \$27,957,856 | 52.1500% | \$0 | \$14,580,022 |
| 276 | 353.020 | Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$531,283 | P-276 | \$0 | \$531,283 | 100.0000% | \$0 | \$531,283 |
| 277 | 353.030 | Station Equipment - Communications - Transmission Plant | \$7,831,222 | P-277 | \$0 | \$7,831,222 | 52.1500% | \$0 | \$4,083,982 |
| 278 | 354.000 | Towers and Fixtures - Transmission Plant | \$4,970,925 | P-278 | \$0 | \$4,970,925 | 52.1500% | \$0 | \$2,592,337 |
| 279 | 354.050 | Towers & Fixtures 34.5 kv | \$10,400 | P-279 | \$0 | \$10,400 | 52.1500% | \$0 | \$5,424 |
| 280 | 355.000 | Poles & Fixtures - Transmission Plant | \$177,805,337 | P-280 | \$0 | \$177,805,337 | 52.1500% | \$0 | \$92,725,483 |
| 281 | 355.010 | Poles and Fixtures - Transmission Plant - Wolf Creek | \$58,255 | P-281 | \$0 | \$58,255 | 52.1500% | \$0 | \$30,380 |
| 282 | 355.020 | Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$3,506 | P-282 | \$0 | \$3,506 | 100.0000% | \$0 | \$3,506 |
| 283 | 355.050 | Poles & Fixtures 34.5 kv | \$19,539,451 | P-283 | \$0 | \$19,539,451 | 52.1500% | \$0 | \$10,189,824 |
| 284 | 356.000 | Overhead Conductors & Devices - Transmission Plant | \$107,879,393 | P-284 | \$0 | \$107,879,393 | 52.1500% | \$0 | \$56,259,103 |
| 285 | 356.010 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek | \$39,418 | P-285 | \$0 | \$39,418 | 52.1500% | \$0 | \$20,556 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|--|------------------|--------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 286 | 356.020 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$2,552 | P-286 | \$0 | \$2,552 | 100.0000% | \$0 | \$2,552 |
| 287 | 356.050 | Trsm-OH-Cond & Devices 34.5 kv | \$17,755,048 | P-287 | \$0 | \$17,755,048 | 52.1500% | \$0 | \$9,259,258 |
| 288 | 357.000 | Underground Conduit - Transmission Plant | \$6,874,102 | P-288 | \$0 | \$6,874,102 | 52.1500% | \$0 | \$3,584,844 |
| 289 | 357.050 | Underground Conduit 34.5 kv | \$1,020,332 | P-289 | \$0 | \$1,020,332 | 52.1500% | \$0 | \$532,103 |
| 290 | 358.000 | Underground Conductors & Devices - Transmission Plant | \$9,442,939 | P-290 | \$0 | \$9,442,939 | 52.1500% | \$0 | \$4,924,493 |
| 291 | 358.050 | Underground Conductors & Devices 34.5 kv | \$288,175 | P-291 | \$0 | \$288,175 | 52.1500% | \$0 | \$150,283 |
| 292 | | TOTAL TRANSMISSION PLANT | \$665,054,553 | | \$0 | \$665,054,553 | | \$0 | \$347,090,575 |
| 293 | | RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | | | | | | | |
| 294 | | Transmission Plant - Salvage & Removal - Retirements Not Classified | \$0 | P-294 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 295 | | TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 296 | | DISTRIBUTION PLANT | | | | | | | |
| 297 | 360.000 | Land - Electric - Distribution Plant | \$8,753,400 | P-297 | \$0 | \$8,753,400 | 44.2945% | \$0 | \$3,877,275 |
| 298 | 360.010 | Depreciable Land Rights - Distribution Plant | \$17,143,540 | P-298 | \$0 | \$17,143,540 | 59.6785% | \$0 | \$10,231,008 |
| 299 | 361.000 | Structures & Improvements - Distribution Plant | \$15,132,165 | P-299 | \$0 | \$15,132,165 | 56.9250% | \$0 | \$8,613,985 |
| 300 | 362.000 | Station Equipment - Distribution Plant | \$320,779,806 | P-300 | \$0 | \$320,779,806 | 69.5487% | \$0 | \$223,098,185 |
| 301 | 362.030 | Station Equipment - Communications - Distribution Plant | \$4,715,170 | P-301 | \$0 | \$4,715,170 | 56.3786% | \$0 | \$2,658,347 |
| 302 | 363.000 | Energy Storage Equipment - Distribution Plant | \$2,413,035 | P-302 | \$0 | \$2,413,035 | 100.0000% | \$0 | \$2,413,035 |
| 303 | 364.000 | Poles, Towers, & Fixtures - Distribution Plant | \$447,106,053 | P-303 | \$0 | \$447,106,053 | 54.6640% | \$0 | \$244,406,053 |
| 304 | 365.000 | Overhead Conductors & Devices - Distribution Plant | \$322,511,122 | P-304 | \$0 | \$322,511,122 | 57.6633% | \$0 | \$185,970,556 |
| 305 | 366.000 | Underground Conduit - Distribution Plant | \$346,026,905 | P-305 | \$0 | \$346,026,905 | 57.6353% | \$0 | \$199,433,645 |
| 306 | 367.000 | Underground Conductors & Devices - Distribution Plant | \$693,434,808 | P-306 | \$0 | \$693,434,808 | 51.5647% | \$0 | \$357,567,578 |
| 307 | 368.000 | Line Transformers - Distribution Plant | \$359,584,257 | P-307 | \$0 | \$359,584,257 | 56.6635% | \$0 | \$203,753,025 |
| 308 | 369.000 | Services - Distribution Plant | \$194,566,117 | P-308 | \$0 | \$194,566,117 | 53.9221% | \$0 | \$104,914,136 |
| 309 | 370.000 | Meters Electric - Distribution Plant | \$54,153,772 | P-309 | \$0 | \$54,153,772 | 57.0034% | \$0 | \$30,869,491 |
| 310 | 370.020 | AMI Meters Electric - Distribution Plant | \$120,249,041 | P-310 | -\$3,641,734 | \$116,607,307 | 52.8700% | \$0 | \$61,650,283 |
| 311 | 371.000 | Customer Premises Installation - Distribution Plant | \$15,403,693 | P-311 | \$0 | \$15,403,693 | 70.6438% | \$0 | \$10,881,754 |
| 312 | 371.010 | Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations | \$12,376,166 | P-312 | \$0 | \$12,376,166 | 56.1906% | \$0 | \$6,954,242 |
| 313 | 373.000 | Street Light and Traffic Signal - Distribution Plant | \$30,869,434 | P-313 | \$0 | \$30,869,434 | 50.8056% | \$0 | \$15,683,401 |
| 314 | | TOTAL DISTRIBUTION PLANT | \$2,965,218,484 | | -\$3,641,734 | \$2,961,576,750 | | \$0 | \$1,672,975,999 |
| 315 | | RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | | | | | | | |
| 316 | | Distribution Plant - Salvage & Removal - Retirements Not Classified | \$0 | P-316 | \$0 | \$0 | 56.4849% | \$0 | \$0 |
| 317 | | TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 318 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 319 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 320 | | GENERAL PLANT | | | | | | | |
| 321 | 389.000 | Land & Land Rights - General Plant | \$3,802,128 | P-321 | \$0 | \$3,802,128 | 53.7207% | \$0 | \$2,042,530 |
| 322 | 390.000 | Structures & Improvements - General Plant | \$132,089,819 | P-322 | \$0 | \$132,089,819 | 53.7207% | \$0 | \$70,959,575 |
| 323 | 390.030 | Structures & Improvements - Leasehold (801 Charlotte) - General Plant | \$6,656,541 | P-323 | \$0 | \$6,656,541 | 53.7207% | \$0 | \$3,575,940 |
| 324 | 390.050 | Structures & Improvements - Leasehold (One KC Place) - General Plant | \$31,102,191 | P-324 | \$0 | \$31,102,191 | 53.7207% | \$0 | \$16,708,315 |
| 325 | 391.000 | Office Furniture & Equipment - General Plant | \$11,590,859 | P-325 | \$0 | \$11,590,859 | 53.7207% | \$0 | \$6,226,691 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|------------------------------|---|------------------|--------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 326 | 391.010 | Office Furniture & Equipment - Wolf Creek - General Plant | \$6,782,643 | P-326 | \$0 | \$6,782,643 | 53.7207% | \$0 | \$3,643,683 |
| 327 | 391.020 | Office Furniture and Equipment - Computer - Wolf Creek | \$8,693,463 | P-327 | \$0 | \$8,693,463 | 53.7207% | \$0 | \$4,670,189 |
| 328 | 391.020 | Office Furniture & Equipment - Computer - General Plant | \$76,584,454 | P-328 | \$0 | \$76,584,454 | 53.7207% | \$0 | \$41,141,705 |
| 329 | 392.000 | Transportation Equipment - Autos - General Plant | \$1,318,508 | P-329 | \$0 | \$1,318,508 | 53.7207% | \$0 | \$708,312 |
| 330 | 392.010 | Transportation Equipment - Light Trucks - General Plant | \$12,400,620 | P-330 | \$0 | \$12,400,620 | 53.7207% | \$0 | \$6,661,700 |
| 331 | 392.020 | Transportation Equipment - Heavy Trucks - General Plant | \$45,281,434 | P-331 | \$0 | \$45,281,434 | 53.7207% | \$0 | \$24,325,503 |
| 332 | 392.030 | Transportation Equipment - Tractors - General Plant | \$2,483,436 | P-332 | \$0 | \$2,483,436 | 53.7207% | \$0 | \$1,334,119 |
| 333 | 392.040 | Transportation Equipment - Trailers - General Plant | \$3,133,587 | P-333 | \$0 | \$3,133,587 | 53.7207% | \$0 | \$1,683,385 |
| 334 | 393.000 | Stores Equipment - General Plant | \$665,553 | P-334 | \$0 | \$665,553 | 53.7207% | \$0 | \$357,540 |
| 335 | 394.000 | Tools, Shop, & Garage Equipment - General Plant | \$9,968,515 | P-335 | \$0 | \$9,968,515 | 53.7207% | \$0 | \$5,355,156 |
| 336 | 395.000 | Laboratory Equipment - General Plant | \$9,199,355 | P-336 | \$0 | \$9,199,355 | 53.7207% | \$0 | \$4,941,958 |
| 337 | 396.000 | Power Operated Equipment - General Plant | \$31,737,330 | P-337 | \$0 | \$31,737,330 | 53.7207% | \$0 | \$17,049,516 |
| 338 | 397.000 | Communication Equipment - General Plant | \$153,146,484 | P-338 | \$0 | \$153,146,484 | 53.7207% | \$0 | \$82,271,363 |
| 339 | 397.010 | Communication Equipment - Wolf Creek - Demand | \$0 | P-339 | \$0 | \$0 | 53.7207% | \$0 | \$0 |
| 340 | 397.020 | Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri | \$0 | P-340 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 341 | 398.000 | Miscellaneous Equipment - General Plant | \$1,584,000 | P-341 | \$0 | \$1,584,000 | 53.7207% | \$0 | \$850,936 |
| 342 | 399.000 | Regulatory Amortizations - General Plant | \$0 | P-342 | \$0 | \$0 | 53.7207% | \$0 | \$0 |
| 343 | | TOTAL GENERAL PLANT | \$548,220,920 | | \$0 | \$548,220,920 | | \$0 | \$294,508,116 |
| 344 | | CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | | | | | | | |
| 345 | | Capitalized Long Term Incentive Stock Awards - General | \$0 | P-345 | -\$5,561,671 | -\$5,561,671 | 53.7207% | \$0 | -\$2,987,769 |
| 346 | | TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | \$0 | | -\$5,561,671 | -\$5,561,671 | | \$0 | -\$2,987,769 |
| 347 | | GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | | | | | | | |
| 348 | | General Plant - Salvage and Removal - Retirements Not Classified | \$0 | P-348 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 349 | | TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 350 | | TOTAL PLANT IN SERVICE | \$11,492,056,514 | | -\$3,866,038 | \$11,488,190,476 | | \$0 | \$6,163,922,455 |

Evergy Missouri Metro
Case No. ER-2022-0129
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-251 | Greenwood Solar Facility | 341.010 | | \$5,337,367 | | \$0 |
| | 1. To allocate the Greenwood Facility plant to Evergy Metro as of December 31, 2021 (Lyons) | | \$5,337,367 | | \$0 | |
| P-310 | AMI Meters Electric - Distribution Plant | 370.020 | | -\$3,641,734 | | \$0 |
| | To disallow premature AMI meter replacements (Eubanks) | | -\$3,641,734 | | \$0 | |
| P-345 | Capitalized Long Term Incentive Stock Awards | | | -\$5,561,671 | | \$0 |
| | 1. To remove capitalized Long Term Incentive Compensation (Major) | | -\$5,561,671 | | \$0 | |
| Total Plant Adjustments | | | | <u>-\$3,866,038</u> | | <u>\$0</u> |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 | Organization - General Plant | \$38,779 | 0.00% | \$0 | 0 | 0.00% |
| 3 | 302.000 | Franchises and Consents - Missouri | \$22,937 | 0.00% | \$0 | 0 | 0.00% |
| 4 | 303.010 | Miscellaneous Intangibles (like 353) - Production - Demand | \$1,060,663 | 0.00% | \$0 | 0 | 0.00% |
| 5 | 303.021 | Miscellaneous Intangibles - 5 Year - Customer Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 6 | 303.022 | Miscellaneous Intangibles - 5 Year - Energy Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 7 | 303.020 | Miscellaneous Intangibles - 5 Year - Corporate Software - General Plant | \$146,800,454 | 0.00% | \$0 | 0 | 0.00% |
| 8 | 303.020 | MEEIA Uplight - 100% MO | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 9 | 303.025 | Miscellaneous Intangibles - 5 Year - Transmission Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 10 | 303.025 | Miscellaneous Intangibles - 5 Year - Demand Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 11 | 303.031 | Miscellaneous Intangibles - 10 Year - Customer Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 12 | 303.032 | Miscellaneous Intangibles - 10 Year - Energy Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 13 | 303.033 | Miscellaneous Intangibles - 10 Year - Demand Related | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 14 | 303.030 | Miscellaneous Intangibles - 10 Year - Corporate Software - General Plant | \$146,740,076 | 0.00% | \$0 | 0 | 0.00% |
| 15 | 303.050 | Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand | \$17,153,457 | 0.00% | \$0 | 0 | 0.00% |
| 16 | 303.070 | Miscellaneous Intangibles Plant - Pr Sct (like 312) - General Plant | \$18,242 | 0.00% | \$0 | 0 | 0.00% |
| 17 | 303.080 | Miscellaneous Intangibles Transmission Line (like 355) - Demand | \$3,584,909 | 0.00% | \$0 | 0 | 0.00% |
| 18 | 303.090 | Miscellaneous Intangibles Transmission Mint Line - Demand | \$28,791 | 0.00% | \$0 | 0 | 0.00% |
| 19 | 303.100 | Miscellaneous Intangibles Iatan Hwy & Bridge - Demand | \$1,691,613 | 0.00% | \$0 | 0 | 0.00% |
| 20 | 303.110 | Miscellaneous Intangibles LaCygne Road Overpass - Demand | \$454,149 | 0.00% | \$0 | 0 | 0.00% |
| 21 | 303.120 | Miscellaneous Intangibles Montrose Highway - Demand | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 22 | 303.130 | Miscellaneous Intangible Radio Frequencies - General Plant | \$763,640 | 0.00% | \$0 | 0 | 0.00% |
| 23 | 303.140 | Miscellaneous Intangible Radio Frequencies 2041 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 24 | 303.150 | Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant | \$155,237,592 | 0.00% | \$0 | 0 | 0.00% |
| 25 | | TOTAL INTANGIBLE PLANT | \$473,595,302 | | \$0 | | |
| 26 | | PRODUCTION PLANT | | | | | |
| 27 | | STEAM PRODUCTION | | | | | |
| 28 | | HAWTHORN COMMON | | | | | |
| 29 | 311.000 | Structures - Electric - Hawthorn Common | \$10,340,456 | 3.62% | \$374,325 | 0 | -3.00% |
| 30 | 312.000 | Boiler Plant Equipment - Electric - Hawthorn Common | \$713,414 | 3.93% | \$28,037 | 0 | -3.00% |
| 31 | 314.000 | Turbogenerator - Electric - Hawthorn Common | \$63,797 | 3.52% | \$2,246 | 0 | -3.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 32 | 315.000 | Accessory Equipment - Electric - Hawthorn Common | \$1,317,947 | 3.28% | \$43,229 | 0 | -3.00% |
| 33 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Hawthorn Common | \$4,374,502 | 4.51% | \$197,290 | 0 | -3.00% |
| 34 | | TOTAL HAWTHORN COMMON | \$16,810,116 | | \$645,127 | | |
| 35 | | HAWTHORN 5 PRODUCTION UNIT | | | | | |
| 36 | 310.000 | Land & Land Rights - Hawthorn 5 | \$420,997 | 0.00% | \$0 | 0 | 0.00% |
| 37 | 311.000 | Structures & Improvements - Hawthorn 5 | \$11,018,501 | 3.45% | \$380,138 | 0 | -5.00% |
| 38 | 311.020 | Structures - Rebuild - Hawthorn 5 | \$4,471,080 | 0.48% | \$21,461 | 0 | -7.00% |
| 39 | 312.000 | Boiler Plant Equipment - Hawthorn 5 | \$79,835,497 | 3.98% | \$3,177,453 | 0 | -5.00% |
| 40 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Hawthorn 5 | \$0 | 12.49% | \$0 | 0 | 0.00% |
| 41 | 312.010 | Steam Plant Boiler - Unit Train - Electric - Hawthorn 5 | \$9,633,340 | 4.00% | \$385,334 | 0 | 0.00% |
| 42 | 312.030 | Boiler Plant - Rebuild - Hawthorn 5 | \$110,510,185 | 0.68% | \$751,469 | 0 | -7.00% |
| 43 | 314.000 | Turbogenerator Units - Hawthorn 5 | \$55,837,563 | 3.12% | \$1,742,132 | 0 | -5.00% |
| 44 | 315.000 | Accessory Electric Equipment - Hawthorn 5 | \$15,755,370 | 3.54% | \$557,740 | 0 | -5.00% |
| 45 | 315.010 | Accessory Equipment - Rebuild - Hawthorn 5 | \$17,412,792 | 0.72% | \$125,372 | 0 | -7.00% |
| 46 | 316.000 | Miscellaneous Power Plant Equipment - Hawthorn 5 | \$3,242,350 | 4.60% | \$149,148 | 0 | -5.00% |
| 47 | 316.010 | Miscellaneous Equipment - Rebuild - Hawthorn 5 | \$1,202,141 | 0.81% | \$9,737 | 0 | -7.00% |
| 48 | | TOTAL HAWTHORN 5 PRODUCTION UNIT | \$309,339,816 | | \$7,299,984 | | |
| 49 | | IATAN COMMON PRODUCTION UNIT | | | | | |
| 50 | 310.000 | Land - Electric - Iatan Common | \$349,482 | 0.00% | \$0 | 0 | 0.00% |
| 51 | 311.000 | Structures - Electric - Iatan Common | \$66,005,777 | 2.28% | \$1,504,932 | 0 | -11.00% |
| 52 | 312.000 | Boiler Plant Equipment - Electric - Iatan Common | \$109,401,147 | 2.70% | \$2,953,831 | 0 | -11.00% |
| 53 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Iatan Common | \$0 | 12.47% | \$0 | 0 | 0.00% |
| 54 | 312.010 | Unit Trains - Electric - Iatan Common | \$810,457 | 4.00% | \$32,418 | 0 | 0.00% |
| 55 | 314.000 | Turbogenerators - Electric - Iatan Common | \$3,111,270 | 2.26% | \$70,315 | 0 | -11.00% |
| 56 | 315.000 | Accessory Equipment - Electric - Iatan Common | \$14,736,829 | 2.46% | \$362,526 | 0 | -11.00% |
| 57 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Iatan Common | \$2,968,962 | 3.23% | \$95,897 | 0 | -11.00% |
| 58 | | TOTAL IATAN COMMON PRODUCTION UNIT | \$197,383,924 | | \$5,019,919 | | |
| 59 | | IATAN UNIT 1 PRODUCTION UNIT | | | | | |
| 60 | 310.000 | Land - Electric - Iatan #1 | \$1,925,337 | 0.00% | \$0 | 0 | 0.00% |
| 61 | 311.000 | Structures - Electric - Iatan #1 | \$4,896,936 | 4.62% | \$226,238 | 0 | -5.00% |
| 62 | 312.000 | Boiler Plant Equipment - Electric - Iatan #1 | \$222,284,084 | 4.48% | \$9,958,327 | 0 | -5.00% |
| 63 | 312.000 | Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$16,365 | 4.48% | -\$733 | 0 | 0.00% |
| 64 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-Iatan 1 | \$0 | 12.50% | \$0 | 0 | 0.00% |
| 65 | 314.000 | Turbogenerator - Electric - Iatan #1 | \$40,192,844 | 3.73% | \$1,499,193 | 0 | -5.00% |
| 66 | 315.000 | Accessory Equipment - Electric - Iatan #1 | \$32,496,029 | 3.70% | \$1,202,353 | 0 | -5.00% |
| 67 | 315.000 | Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$622,572 | 3.70% | -\$23,035 | 0 | 0.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 68 | 316.000 | Miscellaneous Power Pit Equipment - Electric - Iatan #1 | \$4,241,563 | 5.61% | \$237,952 | 0 | -5.00% |
| 69 | 316.000 | Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$11 | 5.61% | -\$1 | 0 | 0.00% |
| 70 | | TOTAL IATAN UNIT 1 PRODUCTION UNIT | \$305,397,845 | | \$13,100,294 | | |
| 71 | | IATAN #2 PRODUCTION UNIT | | | | | |
| 72 | 311.040 | Structures - Iatan #2 | \$49,085,479 | 1.72% | \$844,270 | 0 | -12.00% |
| 73 | 311.040 | Structures - MO Juris Disallow - Iatan #2 | -\$720,112 | 1.72% | -\$12,386 | 0 | -12.00% |
| 74 | 311.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2 | \$0 | 1.72% | \$0 | 0 | -12.00% |
| 75 | 312.040 | Boiler Plant Equipment - Iatan #2 | \$356,129,952 | 2.15% | \$7,656,794 | 0 | -12.00% |
| 76 | 312.040 | Boiler Plant Equipment - MO Juris Disallow - Iatan #2 | -\$5,175,688 | 2.15% | -\$111,277 | 0 | -12.00% |
| 77 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-Iatan 2 | \$0 | 12.49% | \$0 | 0 | 0.00% |
| 78 | 312.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - Iatan #2 | \$0 | 2.15% | \$0 | 0 | -12.00% |
| 79 | 314.040 | Turbogenerator - Iatan #2 | \$121,256,959 | 2.15% | \$2,607,025 | 0 | -12.00% |
| 80 | 314.040 | Turbogenerator - MO Juris Disallow - Iatan #2 | -\$715,476 | 2.15% | -\$15,383 | 0 | -12.00% |
| 81 | 314.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - Iatan #2 - Missouri only | \$0 | 2.15% | \$0 | 0 | -12.00% |
| 82 | 315.040 | Accessory Equipment - Iatan #2 | \$30,224,057 | 2.37% | \$716,310 | 0 | -12.00% |
| 83 | 315.040 | Accessory Equipment - MO Juris Disallow - Iatan #2 | -\$239,102 | 2.37% | -\$5,667 | 0 | -12.00% |
| 84 | 315.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - Iatan #2 | \$0 | 2.37% | \$0 | 0 | -12.00% |
| 85 | 316.040 | Miscellaneous Power Plant Equipment - Iatan #2 | \$2,811,355 | 2.60% | \$73,095 | 0 | -12.00% |
| 86 | 316.040 | Miscellaneous Power Plant Equipment - MO Juris Disallow - Iatan #2 - Missouri only | -\$26,736 | 2.60% | -\$695 | 0 | -12.00% |
| 87 | 316.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2 | \$0 | 2.60% | \$0 | 0 | -12.00% |
| 88 | | TOTAL IATAN #2 PRODUCTION UNIT | \$552,630,688 | | \$11,752,086 | | |
| 89 | | LACYGNE COMMON PLANT PRODUCTION UNIT | | | | | |
| 90 | 310.000 | Land - LaCygne Common | \$500,194 | 0.00% | \$0 | 0 | 0.00% |
| 91 | 311.000 | Structures - LaCygne Common | \$62,340,285 | 4.81% | \$2,998,568 | 0 | -2.00% |
| 92 | 312.000 | Boiler Pit Equipment - LaCygne | \$72,393,262 | 4.76% | \$3,445,919 | 0 | -2.00% |
| 93 | 312.010 | Boiler Unit Train - LaCygne Common | \$238,133 | 4.00% | \$9,525 | 0 | 0.00% |
| 94 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne Common | \$0 | 12.51% | \$0 | 0 | 0.00% |
| 95 | 314.000 | Turbogenerator - LaCygne Common | \$513,554 | 4.69% | \$24,086 | 0 | -2.00% |
| 96 | 315.000 | Accessory Equipment - LaCygne Common | \$2,240,242 | 3.81% | \$85,353 | 0 | -2.00% |
| 97 | 315.020 | Accessory Equipment - Comp. - LaCygne Common | \$0 | 0.00% | \$0 | 0 | 0.00% |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 98 | 316.000 | Miscellaneous Power Pit - LaCygne Common | \$2,541,163 | 5.42% | \$137,731 | 0 | -2.00% |
| 99 | | TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT | \$140,766,833 | | \$6,701,182 | | |
| 100 | | LACYGNE #1 PRODUCTION UNIT | | | | | |
| 101 | 310.000 | Land - LaCygne #1 | \$1,010,517 | 0.00% | \$0 | 0 | 0.00% |
| 102 | 311.000 | Structures - LaCygne #1 | \$10,794,814 | 6.34% | \$684,391 | 0 | -4.00% |
| 103 | 312.000 | Boiler Pit Equipment - LaCygne #1 | \$193,444,144 | 6.78% | \$13,115,513 | 0 | -4.00% |
| 104 | 312.020 | Boiler AQC Equipment - LaCygne #1 | \$1,361,361 | 0.47% | \$6,398 | 0 | -4.00% |
| 105 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 1 | \$0 | 12.59% | \$0 | 0 | 0.00% |
| 106 | 314.000 | Turbogenerator - LaCygne #1 | \$21,831,087 | 5.28% | \$1,152,681 | 0 | -4.00% |
| 107 | 315.000 | Accessory Equipment - LaCygne #1 | \$11,191,651 | 4.67% | \$522,650 | 0 | -4.00% |
| 108 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #1 | \$1,266,351 | 8.22% | \$104,094 | 0 | -4.00% |
| 109 | | TOTAL LACYGNE #1 PRODUCTION UNIT | \$240,899,925 | | \$15,585,727 | | |
| 110 | | LACYGNE #2 PRODUCTION UNIT | | | | | |
| 111 | 311.000 | Structures - LaCygne #2 | \$2,539,390 | 4.38% | \$111,225 | 0 | -4.00% |
| 112 | 312.000 | Boiler Pit Equipment - LaCygne #2 | \$181,215,486 | 4.63% | \$8,390,277 | 0 | -4.00% |
| 113 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2 | \$0 | 12.49% | \$0 | 0 | 0.00% |
| 114 | 314.000 | Turbogenerator - LaCygne #2 | \$17,095,721 | 3.22% | \$550,482 | 0 | -4.00% |
| 115 | 315.000 | Accessory Equipment - LaCygne #2 | \$9,728,152 | 3.03% | \$294,763 | 0 | -4.00% |
| 116 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #2 | \$696,546 | 5.50% | \$38,310 | 0 | -4.00% |
| 117 | | TOTAL LACYGNE #2 PRODUCTION UNIT | \$211,275,295 | | \$9,385,057 | | |
| 118 | | MONTROSE COMMON PRODUCTION UNIT | | | | | |
| 119 | 310.000 | Steam Production - Land - Electric - Montrose Common | \$845,269 | 0.00% | \$0 | 0 | 0.00% |
| 120 | 311.000 | Steam Production - Structures - Electric - Montrose Common | \$3,381,078 | 1.65% | \$55,788 | 0 | 0.00% |
| 121 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose Common | \$0 | 2.73% | \$0 | 0 | 0.00% |
| 122 | 312.010 | Steam Production - Plant Boiler Unit Train - Electric - Montrose Common | \$0 | 4.00% | \$0 | 0 | 0.00% |
| 123 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose Common | \$0 | 2.14% | \$0 | 0 | 0.00% |
| 124 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose Common | \$0 | 3.22% | \$0 | 0 | 0.00% |
| 125 | 316.000 | Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common | \$26,832 | 2.28% | \$612 | 0 | 0.00% |
| 126 | | TOTAL MONTROSE COMMON PRODUCTION UNIT | \$4,253,179 | | \$56,400 | | |
| 127 | | MONTROSE 1 PRODUCTION UNIT | | | | | |
| 128 | 311.000 | Steam Production - Structures - Electric - Montrose 1 | \$0 | 1.65% | \$0 | 0 | 0.00% |
| 129 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 1 | \$0 | 2.73% | \$0 | 0 | 0.00% |
| 130 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 1 | \$0 | 2.14% | \$0 | 0 | 0.00% |
| 131 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 1 | \$0 | 3.22% | \$0 | 0 | 0.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1 | \$0 | 2.28% | \$0 | 0 | 0.00% |
| 133 | | TOTAL MONTROSE 1 PRODUCTION UNIT | \$0 | | \$0 | | |
| 134 | | MONTROSE 2 PRODUCTION UNIT | | | | | |
| 135 | 311.000 | Steam Production - Structures - Electric - Montrose 2 | \$0 | 1.65% | \$0 | 0 | 0.00% |
| 136 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 2 | \$0 | 2.73% | \$0 | 0 | 0.00% |
| 137 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 2 | \$0 | 2.14% | \$0 | 0 | 0.00% |
| 138 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 2 | \$0 | 3.22% | \$0 | 0 | 0.00% |
| 139 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2 | \$0 | 2.28% | \$0 | 0 | 0.00% |
| 140 | | TOTAL MONTROSE 2 PRODUCTION UNIT | \$0 | | \$0 | | |
| 141 | | MONTROSE 3 PRODUCTION UNIT | | | | | |
| 142 | 311.000 | Steam Production - Structures - Electric - Montrose 3 | \$0 | 1.65% | \$0 | 0 | 0.00% |
| 143 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 3 | \$0 | 2.73% | \$0 | 0 | 0.00% |
| 144 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 3 | \$0 | 2.14% | \$0 | 0 | 0.00% |
| 145 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 3 | \$0 | 3.22% | \$0 | 0 | 0.00% |
| 146 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Montrose 3 | \$0 | 2.28% | \$0 | 0 | 0.00% |
| 147 | | TOTAL MONTROSE 3 PRODUCTION UNIT | \$0 | | \$0 | | |
| 148 | | TOTAL STEAM PRODUCTION | \$1,978,757,621 | | \$69,545,776 | | |
| 149 | | NUCLEAR PRODUCTION | | | | | |
| 150 | | WOLF CREEK NUCLEAR PRODUCTION UNIT | | | | | |
| 151 | 320.000 | Land & Land Rights - Wolf Creek | \$1,887,464 | 0.00% | \$0 | 0 | 0.00% |
| 152 | 321.000 | Structures & Improvements - Wolf Creek | \$243,999,651 | 1.65% | \$4,025,994 | 0 | -2.00% |
| 153 | 321.010 | Structures MO Gross Up AFDC Electric - Wolf Creek | \$19,051,443 | 1.65% | \$314,349 | 0 | -2.00% |
| 154 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$494,132,414 | 2.29% | \$11,315,632 | 0 | -2.00% |
| 155 | 322.010 | Reactor - MO Gross Up AFDC - Wolf Creek | \$47,080,172 | 2.29% | \$1,078,136 | 0 | -2.00% |
| 156 | 322.020 | MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek | \$0 | 2.29% | \$0 | 0 | -2.00% |
| 157 | 323.000 | Turbogenerator Units - Wolf Creek | \$115,435,264 | 2.73% | \$3,151,383 | 0 | -2.00% |
| 158 | 323.010 | Turbogenerator MO Gross Up AFDC - Wolf Creek | \$4,080,502 | 2.73% | \$111,398 | 0 | -2.00% |
| 159 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$87,440,940 | 2.44% | \$2,133,559 | 0 | -2.00% |
| 160 | 324.010 | Accessory Equipment - MO Gross Up AFDC - Wolf Creek | \$5,816,532 | 2.44% | \$141,923 | 0 | -2.00% |
| 161 | 325.000 | Miscellaneous Power Plant Equipment - Wolf Creek | \$66,586,061 | 3.10% | \$2,064,168 | 0 | -2.00% |
| 162 | 325.010 | Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek | \$547,574 | 3.10% | \$16,975 | 0 | -2.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 163 | 328.000 | Disallow - MO Gross Up AFDC 100% MO - Wolf Creek | -\$7,857,464 | 1.60% | -\$125,719 | 0 | 0.00% |
| 164 | 328.010 | MPSC Disallow - MO Basis - Wolf Creek | -\$65,979,382 | 1.60% | -\$1,055,670 | 0 | 0.00% |
| 165 | 328.050 | Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek | \$0 | 1.60% | \$0 | 0 | 0.00% |
| 166 | | TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT | \$1,012,221,171 | | \$23,172,128 | | |
| 167 | | TOTAL NUCLEAR PRODUCTION | \$1,012,221,171 | | \$23,172,128 | | |
| 168 | | HYDRAULIC PRODUCTION | | | | | |
| 169 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | | |
| 170 | | OTHER PRODUCTION | | | | | |
| 171 | | HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | | | | | |
| 172 | 341.000 | Other Production - Structures & Improvements - Hawthorn 6 | \$107,217 | 2.92% | \$3,131 | 0 | -2.00% |
| 173 | 342.000 | Other Production - Fuel Holders - Hawthorn 6 | \$564,906 | 2.50% | \$14,123 | 0 | -2.00% |
| 174 | 344.000 | Other Production - Generators - Hawthorn 6 | \$34,697,261 | 2.61% | \$905,599 | 0 | -2.00% |
| 175 | 345.000 | Other Production - Accessory Equipment - Hawthorn 6 | \$1,320,306 | 2.12% | \$27,990 | 0 | -2.00% |
| 176 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 177 | | TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | \$36,689,690 | | \$950,843 | | |
| 178 | | HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | | | | | |
| 179 | 311.000 | Other Production - Structures & Improvements - Hawthorn 9 | \$1,196,376 | 3.46% | \$41,395 | 0 | -6.00% |
| 180 | 312.000 | Other Production - Boiler Plant Equipment - Hawthorn 9 | \$23,509,274 | 3.61% | \$848,685 | 0 | -6.00% |
| 181 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst - Hawthorn 9 | \$0 | 12.50% | \$0 | 0 | 0.00% |
| 182 | 314.000 | Other Production - Turbogenerators - Hawthorn 9 | \$10,721,735 | 3.17% | \$339,879 | 0 | -6.00% |
| 183 | 315.000 | Other Production - Accessory Equipment - Hawthorn 9 | \$8,503,959 | 3.15% | \$267,875 | 0 | -6.00% |
| 184 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9 | \$184,330 | 4.60% | \$8,479 | 0 | -6.00% |
| 185 | | TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | \$44,115,674 | | \$1,506,313 | | |
| 186 | | HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | | | | | |
| 187 | 341.000 | Other Production - Structures & Improvements - Hawthorn 7 | \$377,920 | 2.76% | \$10,431 | 0 | -3.00% |
| 188 | 342.000 | Other Production - Fuel Holders - Hawthorn 7 | \$1,071,194 | 3.16% | \$33,850 | 0 | -3.00% |
| 189 | 344.000 | Other Production - Generators - Hawthorn 7 | \$11,926,368 | 1.99% | \$237,335 | 0 | -3.00% |
| 190 | 345.000 | Other Production - Accessory Equipment - Hawthorn 7 | \$1,196,120 | 2.26% | \$27,032 | 0 | -3.00% |
| 191 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 7 | \$1,839 | 2.29% | \$42 | 0 | -3.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 192 | | TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | \$14,573,441 | | \$308,690 | | |
| 193 | | HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | | | | | |
| 194 | 341.000 | Other Production - Structures & Improvements - Hawthorn 8 | \$44,205 | 2.69% | \$1,189 | 0 | -3.00% |
| 195 | 342.000 | Other Production - Fuel Holders - Hawthorn 8 | \$847,976 | 3.34% | \$28,322 | 0 | -3.00% |
| 196 | 344.000 | Other Production - Generators - Hawthorn 8 | \$12,640,387 | 1.98% | \$250,280 | 0 | -3.00% |
| 197 | 345.000 | Other Production - Accessory Equipment - Hawthorn 8 | \$801,332 | 2.29% | \$18,351 | 0 | -3.00% |
| 198 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 8 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 199 | | TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | \$14,333,900 | | \$298,142 | | |
| 200 | | WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | | | | | |
| 201 | 340.000 | Other Production - Land - West Gardner | \$92,741 | 0.00% | \$0 | 0 | 0.00% |
| 202 | 340.010 | Other Production - Land Rights & Easements - West Gardner | \$48,640 | 0.00% | \$0 | 0 | 0.00% |
| 203 | 341.000 | Other Production - Structures & Improvements - West Gardner | \$2,317,156 | 2.92% | \$67,661 | 0 | -3.00% |
| 204 | 342.000 | Other Production - Fuel Holders - West Gardner | \$1,729,821 | 2.57% | \$44,456 | 0 | -3.00% |
| 205 | 344.000 | Other Production - Generators - West Gardner | \$58,886,825 | 2.16% | \$1,271,955 | 0 | -3.00% |
| 206 | 345.000 | Other Production - Accessory Equipment - West Gardner | \$3,684,452 | 2.23% | \$82,163 | 0 | -3.00% |
| 207 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - West Gardner | \$130,045 | 3.69% | \$4,799 | 0 | -3.00% |
| 208 | | TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | \$66,889,680 | | \$1,471,034 | | |
| 209 | | MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | | | | | |
| 210 | 340.000 | Other Production - Land - Osawatomie 1 | \$362,205 | 0.00% | \$0 | 0 | 0.00% |
| 211 | 341.000 | Other Production - Structures & Improvements - Osawatomie 1 | \$956,375 | 2.75% | \$26,300 | 0 | -3.00% |
| 212 | 342.000 | Other Production - Fuel Holders - Osawatomie 1 | \$1,059,475 | 2.51% | \$26,593 | 0 | -3.00% |
| 213 | 344.000 | Other Production - Generators - Osawatomie 1 | \$13,723,274 | 2.10% | \$288,189 | 0 | -3.00% |
| 214 | 345.000 | Other Production - Accessory Equipment - Osawatomie 1 | \$1,037,448 | 2.24% | \$23,239 | 0 | -3.00% |
| 215 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Osawatomie 1 | \$45,993 | 3.70% | \$1,702 | 0 | -3.00% |
| 216 | | TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | \$17,184,770 | | \$366,023 | | |
| 217 | | NORTHEAST STATION PRODUCTION UNIT | | | | | |
| 218 | 340.000 | Other Production - Land - Northeast Station | \$71,211 | 0.00% | \$0 | 0 | 0.00% |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 219 | 341.000 | Other Production - Structures & Improvements - Northeast Station | \$846,325 | 3.89% | \$32,922 | 0 | -4.00% |
| 220 | 342.000 | Other Production - Fuel Holders - Northeast Station | \$1,150,659 | 2.85% | \$32,794 | 0 | -4.00% |
| 221 | 344.000 | Other Production - Generators - Northeast Station | \$41,526,734 | 2.89% | \$1,200,123 | 0 | -4.00% |
| 222 | 345.000 | Other Production - Accessory Equipment - Northeast Station | \$4,046,466 | 1.33% | \$53,818 | 0 | -4.00% |
| 223 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Northeast Station | \$184,132 | 4.75% | \$8,746 | 0 | -4.00% |
| 224 | | TOTAL NORTHEAST STATION PRODUCTION UNIT | \$47,825,527 | | \$1,328,403 | | |
| 225 | | NORTHEAST FACILITY BULK OIL | | | | | |
| 226 | 310.000 | Other Production - Land - Bulk Oil Facility Northeast | \$77,651 | 0.00% | \$0 | 0 | 0.00% |
| 227 | 311.000 | Other Production - Structures & Improvements - Bulk Oil Facility Northeast | \$566,700 | 1.65% | \$9,351 | 0 | 0.00% |
| 228 | 312.000 | Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast | \$313,995 | 2.73% | \$8,572 | 0 | 0.00% |
| 229 | 315.000 | Other Production - Accessory Equipment - Bulk Oil Facility Northeast | \$13,010 | 3.22% | \$419 | 0 | 0.00% |
| 230 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast | \$101,819 | 2.28% | \$2,321 | 0 | 0.00% |
| 231 | | TOTAL NORTHEAST FACILITY BULK OIL | \$1,073,175 | | \$20,663 | | |
| 232 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | | | | | |
| 233 | 341.020 | Other Production - Structures - Electric Wind - Spearville #1 | \$367,825 | 4.44% | \$16,331 | 0 | 0.00% |
| 234 | 344.020 | Other Production - Generators - Electric Wind - Spearville #1 | \$75,285,195 | 5.07% | \$3,816,959 | 0 | 0.00% |
| 235 | 345.020 | Other Production - Accessory Equipment - Wind - Spearville #1 | \$368,814 | 5.59% | \$20,617 | 0 | 0.00% |
| 236 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1 | \$153,701 | 18.74% | \$28,804 | 0 | 0.00% |
| 237 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | \$76,175,535 | | \$3,882,711 | | |
| 238 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | | | | | |
| 239 | 341.020 | Other Production - Structures - Electric - Wind - Spearville #2 | \$175,678 | 4.44% | \$7,800 | 0 | 0.00% |
| 240 | 344.020 | Other Production - Generators - Electric - Wind - Spearville #2 | \$50,692,789 | 4.84% | \$2,453,531 | 0 | 0.00% |
| 241 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2 | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 242 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | \$50,868,467 | | \$2,461,331 | | |
| 243 | | SPEARVILLE COMMON | | | | | |
| 244 | 341.020 | Other Production - Structures - Electric - Wind | \$2,645,658 | 4.44% | \$117,467 | 0 | 0.00% |
| 245 | 344.020 | Other Production - Generators - Electric - Wind | \$10,571,802 | 4.60% | \$486,303 | 0 | 0.00% |
| 246 | | TOTAL SPEARVILLE COMMON | \$13,217,460 | | \$603,770 | | |
| 247 | | PRODUCTION PLANT - SOLAR | | | | | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 248 | 344.000 | Other Production - Generators - Electric - Solar | \$526,293 | 4.01% | \$21,104 | 0 | -2.00% |
| 249 | | TOTAL PRODUCTION PLANT - SOLAR | \$526,293 | | \$21,104 | | |
| 250 | | PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | | | | | |
| 251 | 341.010 | Greenwood Solar Facility | \$2,783,437 | 5.52% | \$153,646 | 0 | 0.00% |
| 252 | | TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | \$2,783,437 | | \$153,646 | | |
| 253 | | GENERAL PLANT - BUILDINGS | | | | | |
| 254 | 311.010 | Steam Production - Structures - Leasehold Improvements - Plant & Mat | \$644,664 | 0.00% | \$0 | 0 | 0.00% |
| 255 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 256 | | TOTAL GENERAL PLANT - BUILDINGS | \$644,664 | | \$0 | | |
| 257 | | GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | | | | | |
| 258 | 315.000 | Steam Production - Accessory Equipment - Electric | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 259 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools | \$859,727 | 4.53% | \$38,946 | 0 | 0.00% |
| 260 | | TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | \$859,727 | | \$38,946 | | |
| 261 | | TOTAL OTHER PRODUCTION | \$387,761,440 | | \$13,411,619 | | |
| 262 | | RETIREMENTS WORK IN PROGRESS - PRODUCTION | | | | | |
| 263 | | Retirements Not Classified - Production | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 264 | | Retirements Not Classified - Nuclear | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 265 | | TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION | \$0 | | \$0 | | |
| 266 | | TOTAL PRODUCTION PLANT | \$3,378,740,232 | | \$106,129,523 | | |
| 267 | | TRANSMISSION PLANT | | | | | |
| 268 | 350.000 | Land - Transmission Plant | \$1,239,761 | 0.00% | \$0 | 0 | 0.00% |
| 269 | 350.010 | Land Rights - Transmission Plant | \$14,697,555 | 0.00% | \$0 | 0 | 0.00% |
| 270 | 350.020 | Land Rights - Transmission Plant - Wolf Creek | \$185 | 0.00% | \$0 | 0 | 0.00% |
| 271 | 352.000 | Structures & Improvements - Transmission Plant | \$4,155,484 | 1.57% | \$65,241 | 0 | -10.00% |
| 272 | 352.010 | Structures & Improvements - Transmission Plant - Wolf Creek | \$130,623 | 1.57% | \$2,051 | 0 | -10.00% |
| 273 | 352.020 | Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$15,694 | 1.57% | \$246 | 0 | -10.00% |
| 274 | 353.000 | Station Equipment - Transmission Plant | \$127,375,840 | 1.97% | \$2,509,304 | 0 | -18.00% |
| 275 | 353.010 | Station Equipment - Transmission Plant - Wolf Creek | \$14,580,022 | 1.97% | \$287,226 | 0 | -18.00% |
| 276 | 353.020 | Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$531,283 | 1.97% | \$10,466 | 0 | -18.00% |
| 277 | 353.030 | Station Equipment - Communications - Transmission Plant | \$4,083,982 | 4.40% | \$179,695 | 0 | -10.00% |
| 278 | 354.000 | Towers and Fixtures - Transmission Plant | \$2,592,337 | 1.72% | \$44,588 | 0 | -20.00% |
| 279 | 354.050 | Towers & Fixtures 34.5 kv | \$5,424 | 1.71% | \$93 | 0 | -20.00% |
| 280 | 355.000 | Poles & Fixtures - Transmission Plant | \$92,725,483 | 2.98% | \$2,763,219 | 0 | -85.00% |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 281 | 355.010 | Poles and Fixtures - Transmission Plant - Wolf Creek | \$30,380 | 2.98% | \$905 | 0 | -85.00% |
| 282 | 355.020 | Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$3,506 | 2.98% | \$104 | 0 | -85.00% |
| 283 | 355.050 | Poles & Fixtures 34.5 kv | \$10,189,824 | 2.98% | \$303,657 | 0 | -85.00% |
| 284 | 356.000 | Overhead Conductors & Devices - Transmission Plant | \$56,259,103 | 2.50% | \$1,406,478 | 0 | -50.00% |
| 285 | 356.010 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek | \$20,556 | 2.50% | \$514 | 0 | -50.00% |
| 286 | 356.020 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$2,552 | 2.50% | \$64 | 0 | -50.00% |
| 287 | 356.050 | Trsm-OH-Cond & Devices 34.5 kv | \$9,259,258 | 2.50% | \$231,481 | 0 | -50.00% |
| 288 | 357.000 | Underground Conduit - Transmission Plant | \$3,584,844 | 1.54% | \$55,207 | 0 | 0.00% |
| 289 | 357.050 | Underground Conduit 34.5 kv | \$532,103 | 1.54% | \$8,194 | 0 | 0.00% |
| 290 | 358.000 | Underground Conductors & Devices - Transmission Plant | \$4,924,493 | 1.67% | \$82,239 | 0 | 0.00% |
| 291 | 358.050 | Underground Conductors & Devices 34.5 kv | \$150,283 | 1.67% | \$2,510 | 0 | 0.00% |
| 292 | | TOTAL TRANSMISSION PLANT | \$347,090,575 | | \$7,953,482 | | |
| 293 | | RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | | | | | |
| 294 | | Transmission Plant - Salvage & Removal - Retirements Not Classified | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 295 | | TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | \$0 | | \$0 | | |
| 296 | | DISTRIBUTION PLANT | | | | | |
| 297 | 360.000 | Land - Electric - Distribution Plant | \$3,877,275 | 0.00% | \$0 | 0 | 0.00% |
| 298 | 360.010 | Depreciable Land Rights - Distribution Plant | \$10,231,008 | 0.00% | \$0 | 0 | 0.00% |
| 299 | 361.000 | Structures & Improvements - Distribution Plant | \$8,613,985 | 1.84% | \$158,497 | 0 | -10.00% |
| 300 | 362.000 | Station Equipment - Distribution Plant | \$223,098,185 | 1.92% | \$4,283,485 | 0 | -10.00% |
| 301 | 362.030 | Station Equipment - Communications - Distribution Plant | \$2,658,347 | 4.20% | \$111,651 | 0 | -5.00% |
| 302 | 363.000 | Energy Storage Equipment - Distribution Plant | \$2,413,035 | 6.67% | \$160,949 | 0 | 0.00% |
| 303 | 364.000 | Poles, Towers, & Fixtures - Distribution Plant | \$244,406,053 | 3.83% | \$9,360,752 | 0 | -80.00% |
| 304 | 365.000 | Overhead Conductors & Devices - Distribution Plant | \$185,970,556 | 3.00% | \$5,579,117 | 0 | -50.00% |
| 305 | 366.000 | Underground Conduit - Distribution Plant | \$199,433,645 | 2.23% | \$4,447,370 | 0 | -45.00% |
| 306 | 367.000 | Underground Conductors & Devices - Distribution Plant | \$357,567,578 | 2.27% | \$8,116,784 | 0 | -20.00% |
| 307 | 368.000 | Line Transformers - Distribution Plant | \$203,753,025 | 2.26% | \$4,604,818 | 0 | 5.00% |
| 308 | 369.000 | Services - Distribution Plant | \$104,914,136 | 2.50% | \$2,622,853 | 0 | -50.00% |
| 309 | 370.000 | Meters Electric - Distribution Plant | \$30,869,491 | 3.33% | \$1,027,954 | 0 | 0.00% |
| 310 | 370.020 | AMI Meters Electric - Distribution Plant | \$61,650,283 | 5.00% | \$3,082,514 | 0 | 0.00% |
| 311 | 371.000 | Customer Premises Installation - Distribution Plant | \$10,881,754 | 5.23% | \$569,116 | 0 | -15.00% |
| 312 | 371.010 | Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations | \$6,954,242 | 10.00% | \$695,424 | 0 | 0.00% |
| 313 | 373.000 | Street Light and Traffic Signal - Distribution Plant | \$15,683,401 | 4.79% | \$751,235 | 0 | -10.00% |
| 314 | | TOTAL DISTRIBUTION PLANT | \$1,672,975,999 | | \$45,572,519 | | |
| 315 | | RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | | | | | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|-------------------|------------------|
| 316 | | Distribution Plant - Salvage & Removal - Retirements Not Classified | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 317 | | TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | \$0 | | \$0 | | |
| 318 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | |
| 319 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | | |
| 320 | | GENERAL PLANT | | | | | |
| 321 | 389.000 | Land & Land Rights - General Plant | \$2,042,530 | 0.00% | \$0 | 0 | 0.00% |
| 322 | 390.000 | Structures & Improvements - General Plant | \$70,959,575 | 2.66% | \$1,887,525 | 0 | -20.00% |
| 323 | 390.030 | Structures & Improvements - Leasehold (801 Charlotte) - General Plant | \$3,575,940 | 0.00% | \$0 | 0 | 0.00% |
| 324 | 390.050 | Structures & Improvements - Leasehold (One KC Place) - General Plant | \$16,708,315 | 0.00% | \$0 | 0 | 0.00% |
| 325 | 391.000 | Office Furniture & Equipment - General Plant | \$6,226,691 | 5.00% | \$311,335 | 0 | 0.00% |
| 326 | 391.010 | Office Furniture & Equipment - Wolf Creek - General Plant | \$3,643,683 | 5.00% | \$182,184 | 0 | 0.00% |
| 327 | 391.020 | Office Furniture and Equipment - Computer - Wolf Creek | \$4,670,189 | 12.50% | \$583,774 | 0 | 0.00% |
| 328 | 391.020 | Office Furniture & Equipment - Computer - General Plant | \$41,141,705 | 12.50% | \$5,142,713 | 0 | 0.00% |
| 329 | 392.000 | Transportation Equipment - Autos - General Plant | \$708,312 | 9.62% | \$68,140 | 0 | 23.00% |
| 330 | 392.010 | Transportation Equipment - Light Trucks - General Plant | \$6,661,700 | 11.00% | \$732,787 | 0 | 23.00% |
| 331 | 392.020 | Transportation Equipment - Heavy Trucks - General Plant | \$24,325,503 | 7.70% | \$1,873,064 | 0 | 23.00% |
| 332 | 392.030 | Transportation Equipment - Tractors - General Plant | \$1,334,119 | 5.92% | \$78,980 | 0 | 23.00% |
| 333 | 392.040 | Transportation Equipment - Trailers - General Plant | \$1,683,385 | 2.75% | \$46,293 | 0 | 23.00% |
| 334 | 393.000 | Stores Equipment - General Plant | \$357,540 | 4.00% | \$14,302 | 0 | 0.00% |
| 335 | 394.000 | Tools, Shop, & Garage Equipment - General Plant | \$5,355,156 | 3.33% | \$178,327 | 0 | 0.00% |
| 336 | 395.000 | Laboratory Equipment - General Plant | \$4,941,958 | 3.33% | \$164,567 | 0 | 0.00% |
| 337 | 396.000 | Power Operated Equipment - General Plant | \$17,049,516 | 5.34% | \$910,444 | 0 | 20.00% |
| 338 | 397.000 | Communication Equipment - General Plant | \$82,271,363 | 2.86% | \$2,352,961 | 0 | 0.00% |
| 339 | 397.010 | Communication Equipment - Wolf Creek - Demand | \$0 | 2.86% | \$0 | 0 | 0.00% |
| 340 | 397.020 | Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri | \$0 | 2.86% | \$0 | 0 | 0.00% |
| 341 | 398.000 | Miscellaneous Equipment - General Plant | \$850,936 | 3.33% | \$28,336 | 0 | 0.00% |
| 342 | 399.000 | Regulatory Amortizations - General Plant | \$0 | 0.00% | \$0 | 0 | 0.00% |
| 343 | | TOTAL GENERAL PLANT | \$294,508,116 | | \$14,555,732 | | |
| 344 | | CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | | | | | |
| 345 | | Capitalized Long Term Incentive Stock Awards - General | -\$2,987,769 | 0.00% | \$0 | 0 | 0.00% |
| 346 | | TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | -\$2,987,769 | | \$0 | | |
| 347 | | GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | | | | | |
| 348 | | General Plant - Salvage and Removal - Retirements Not Classified | \$0 | 0.00% | \$0 | 0 | 0.00% |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|--|---------------------------------|------------------------|-----------------------------|-------------------|------------------|
| 349 | | TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | \$0 | | \$0 | | |
| 350 | | Total Depreciation | <u>\$6,163,922,455</u> | | <u>\$174,211,256</u> | | |

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

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 | Organization - General Plant | \$0 | R-2 | \$0 | \$0 | 53.7207% | \$0 | \$0 |
| 3 | 302.000 | Franchises and Consents - Missouri | \$0 | R-3 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 4 | 303.010 | Miscellaneous Intangibles (like 353) - Production - Demand | \$664,467 | R-4 | \$0 | \$664,467 | 52.1500% | \$0 | \$346,520 |
| 5 | 303.021 | Miscellaneous Intangibles - 5 Year - Customer Related | \$0 | R-5 | \$0 | \$0 | 52.5654% | \$0 | \$0 |
| 6 | 303.022 | Miscellaneous Intangibles - 5 Year - Energy Related | \$0 | R-6 | \$0 | \$0 | 56.4600% | \$0 | \$0 |
| 7 | 303.020 | Miscellaneous Intangibles - 5 Year - Corporate Software - General Plant | \$197,094,180 | R-7 | \$0 | \$197,094,180 | 53.1028% | \$0 | \$104,662,528 |
| 8 | 303.020 | MEEIA Uplight - 100% MO | \$0 | R-8 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 9 | 303.025 | Miscellaneous Intangibles - 5 Year - Transmission Related | \$0 | R-9 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 10 | 303.025 | Miscellaneous Intangibles - 5 Year - Demand Related | \$0 | R-10 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 11 | 303.031 | Miscellaneous Intangibles - 10 Year - Customer Related | \$0 | R-11 | \$0 | \$0 | 52.5654% | \$0 | \$0 |
| 12 | 303.032 | Miscellaneous Intangibles - 10 Year - Energy Related | \$0 | R-12 | \$0 | \$0 | 56.4600% | \$0 | \$0 |
| 13 | 303.033 | Miscellaneous Intangibles - 10 Year - Demand Related | \$0 | R-13 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 14 | 303.030 | Miscellaneous Intangibles - 10 Year - Corporate Software - General Plant | \$176,769,297 | R-14 | \$0 | \$176,769,297 | 53.1028% | \$0 | \$93,869,446 |
| 15 | 303.050 | Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand | \$25,463,524 | R-15 | \$0 | \$25,463,524 | 52.1500% | \$0 | \$13,279,228 |
| 16 | 303.070 | Miscellaneous Intangibles Plant - Pr Scrt (like 312) - General Plant | \$15,731 | R-16 | \$0 | \$15,731 | 52.1500% | \$0 | \$8,204 |
| 17 | 303.080 | Miscellaneous Intangibles Transmission Line (like 355) - Demand | \$1,865,676 | R-17 | \$0 | \$1,865,676 | 52.1500% | \$0 | \$972,950 |
| 18 | 303.090 | Miscellaneous Intangibles Transmission Mint Line - Demand | \$31,270 | R-18 | \$0 | \$31,270 | 52.1500% | \$0 | \$16,307 |
| 19 | 303.100 | Miscellaneous Intangibles Iatan Hwy & Bridge - Demand | \$739,667 | R-19 | \$0 | \$739,667 | 52.1500% | \$0 | \$385,736 |
| 20 | 303.110 | Miscellaneous Intangibles LaCygne Road Overpass - Demand | \$89,179 | R-20 | \$0 | \$89,179 | 52.1500% | \$0 | \$46,507 |
| 21 | 303.120 | Miscellaneous Intangibles Montrose Highway - Demand | \$0 | R-21 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 22 | 303.130 | Miscellaneous Intangible Radio Frequencies - General Plant | \$1,192,415 | R-22 | \$0 | \$1,192,415 | 52.1500% | \$0 | \$621,844 |
| 23 | 303.140 | Miscellaneous Intangible Radio Frequencies 2041 | \$0 | R-23 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 24 | 303.150 | Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant | \$48,019,072 | R-24 | \$0 | \$48,019,072 | 52.5654% | \$0 | \$25,241,417 |
| 25 | | TOTAL INTANGIBLE PLANT | \$451,944,478 | | \$0 | \$451,944,478 | | \$0 | \$239,450,687 |
| 26 | | PRODUCTION PLANT | | | | | | | |
| 27 | | STEAM PRODUCTION | | | | | | | |
| 28 | | HAWTHORN COMMON | | | | | | | |
| 29 | 311.000 | Structures - Electric - Hawthorn Common | \$1,023,596 | R-29 | \$0 | \$1,023,596 | 52.1500% | \$0 | \$533,805 |
| 30 | 312.000 | Boiler Plant Equipment - Electric - Hawthorn Common | \$195,623 | R-30 | \$0 | \$195,623 | 52.1500% | \$0 | \$102,017 |
| 31 | 314.000 | Turbogenerator - Electric - Hawthorn Common | \$25,326 | R-31 | \$0 | \$25,326 | 52.1500% | \$0 | \$13,208 |
| 32 | 315.000 | Accessory Equipment - Electric - Hawthorn Common | \$860,707 | R-32 | \$0 | \$860,707 | 52.1500% | \$0 | \$448,859 |
| 33 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Hawthorn Common | \$193,731 | R-33 | \$0 | \$193,731 | 52.1500% | \$0 | \$101,031 |
| 34 | | TOTAL HAWTHORN COMMON | \$2,298,983 | | \$0 | \$2,298,983 | | \$0 | \$1,198,920 |
| 35 | | HAWTHORN 5 PRODUCTION UNIT | | | | | | | |
| 36 | 310.000 | Land & Land Rights - Hawthorn 5 | \$0 | R-36 | \$0 | \$0 | 52.1500% | \$0 | \$0 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 37 | 311.000 | Structures & Improvements - Hawthorn 5 | \$3,191,365 | R-37 | \$0 | \$3,191,365 | 52.1500% | \$0 | \$1,664,297 |
| 38 | 311.020 | Structures - Rebuild - Hawthorn 5 | \$8,245,518 | R-38 | \$0 | \$8,245,518 | 52.1500% | \$0 | \$4,300,038 |
| 39 | 312.000 | Boiler Plant Equipment - Hawthorn 5 | -\$7,452,189 | R-39 | \$0 | -\$7,452,189 | 52.1500% | \$0 | -\$3,886,317 |
| 40 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Hawthorn 5 | \$0 | R-40 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 41 | 312.010 | Steam Plant Boiler - Unit Train - Electric - Hawthorn 5 | \$6,496,977 | R-41 | \$0 | \$6,496,977 | 52.1500% | \$0 | \$3,388,174 |
| 42 | 312.030 | Boiler Plant - Rebuild - Hawthorn 5 | \$197,890,962 | R-42 | \$0 | \$197,890,962 | 52.1500% | \$0 | \$103,200,137 |
| 43 | 314.000 | Turbogenerator Units - Hawthorn 5 | \$41,090,006 | R-43 | \$0 | \$41,090,006 | 52.1500% | \$0 | \$21,428,438 |
| 44 | 315.000 | Accessory Electric Equipment - Hawthorn 5 | \$4,500,644 | R-44 | \$0 | \$4,500,644 | 52.1500% | \$0 | \$2,347,086 |
| 45 | 315.010 | Accessory Equipment - Rebuild - Hawthorn 5 | \$30,816,438 | R-45 | \$0 | \$30,816,438 | 52.1500% | \$0 | \$16,070,772 |
| 46 | 316.000 | Miscellaneous Power Plant Equipment - Hawthorn 5 | \$4,748,857 | R-46 | \$0 | \$4,748,857 | 52.1500% | \$0 | \$2,476,529 |
| 47 | 316.010 | Miscellaneous Equipment - Rebuild - Hawthorn 5 | \$2,114,938 | R-47 | \$0 | \$2,114,938 | 52.1500% | \$0 | \$1,102,940 |
| 48 | | TOTAL HAWTHORN 5 PRODUCTION UNIT | \$291,643,516 | | \$0 | \$291,643,516 | | \$0 | \$152,092,094 |
| 49 | | IATAN COMMON PRODUCTION UNIT | | | | | | | |
| 50 | 310.000 | Land - Electric - Iatan Common | \$0 | R-50 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 51 | 311.000 | Structures - Electric - Iatan Common | \$6,357,712 | R-51 | \$0 | \$6,357,712 | 52.1500% | \$0 | \$3,315,547 |
| 52 | 312.000 | Boiler Plant Equipment - Electric - Iatan Common | \$61,311,109 | R-52 | \$0 | \$61,311,109 | 52.1500% | \$0 | \$31,973,743 |
| 53 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst Iatan Common | \$0 | R-53 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 54 | 312.010 | Unit Trains - Electric - Iatan Common | \$546,593 | R-54 | \$0 | \$546,593 | 52.1500% | \$0 | \$285,048 |
| 55 | 314.000 | Turbogenerators - Electric - Iatan Common | \$1,647,813 | R-55 | \$0 | \$1,647,813 | 52.1500% | \$0 | \$859,334 |
| 56 | 315.000 | Accessory Equipment - Electric - Iatan Common | \$9,739,340 | R-56 | \$0 | \$9,739,340 | 52.1500% | \$0 | \$5,079,066 |
| 57 | 316.000 | Miscellaneous Power Plant Equipment - Electric - Iatan Common | \$115,911 | R-57 | \$0 | \$115,911 | 52.1500% | \$0 | \$60,448 |
| 58 | | TOTAL IATAN COMMON PRODUCTION UNIT | \$79,718,478 | | \$0 | \$79,718,478 | | \$0 | \$41,573,186 |
| 59 | | IATAN UNIT 1 PRODUCTION UNIT | | | | | | | |
| 60 | 310.000 | Land - Electric - Iatan #1 | \$0 | R-60 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 61 | 311.000 | Structures - Electric - Iatan #1 | \$452,163 | R-61 | \$0 | \$452,163 | 52.1500% | \$0 | \$235,803 |
| 62 | 312.000 | Boiler Plant Equipment - Electric - Iatan #1 | \$140,873,292 | R-62 | \$0 | \$140,873,292 | 52.1500% | \$0 | \$73,465,422 |
| 63 | 312.000 | Boiler Plant Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$4,859 | R-63 | \$0 | -\$4,859 | 100.0000% | \$0 | -\$4,859 |
| 64 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-Iatan 1 | \$0 | R-64 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 65 | 314.000 | Turbogenerator - Electric - Iatan #1 | \$27,945,960 | R-65 | \$0 | \$27,945,960 | 52.1500% | \$0 | \$14,573,818 |
| 66 | 315.000 | Accessory Equipment - Electric - Iatan #1 | \$27,248,266 | R-66 | \$0 | \$27,248,266 | 52.1500% | \$0 | \$14,209,971 |
| 67 | 315.000 | Accessory Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$231,706 | R-67 | \$0 | -\$231,706 | 100.0000% | \$0 | -\$231,706 |
| 68 | 316.000 | Miscellaneous Power Pit Equipment - Electric - Iatan #1 | \$167,484 | R-68 | \$0 | \$167,484 | 52.1500% | \$0 | \$87,343 |
| 69 | 316.000 | Miscellaneous Power Pit Equipment - Electric - MO Juris Disallow - Iatan #1 - Missouri only | -\$3 | R-69 | \$0 | -\$3 | 100.0000% | \$0 | -\$3 |
| 70 | | TOTAL IATAN UNIT 1 PRODUCTION UNIT | \$196,450,597 | | \$0 | \$196,450,597 | | \$0 | \$102,335,789 |
| 71 | | IATAN #2 PRODUCTION UNIT | | | | | | | |
| 72 | 311.040 | Structures - Iatan #2 | \$15,290,715 | R-72 | \$0 | \$15,290,715 | 52.1500% | \$0 | \$7,974,108 |
| 73 | 311.040 | Structures - MO Juris Disallow - Iatan #2 | -\$100,552 | R-73 | \$0 | -\$100,552 | 100.0000% | \$0 | -\$100,552 |
| 74 | 311.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Structures - Iatan #2 | \$19,240,688 | R-74 | \$0 | \$19,240,688 | 100.0000% | \$0 | \$19,240,688 |
| 75 | 312.040 | Boiler Plant Equipment - Iatan #2 | \$104,010,088 | R-75 | \$0 | \$104,010,088 | 52.1500% | \$0 | \$54,241,261 |
| 76 | 312.040 | Boiler Plant Equipment - MO Juris Disallow - Iatan #2 | -\$830,439 | R-76 | \$0 | -\$830,439 | 100.0000% | \$0 | -\$830,439 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|--|----------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 77 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-latan 2 | \$0 | R-77 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 78 | 312.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant Equipment - latan #2 | \$137,897,545 | R-78 | \$0 | \$137,897,545 | 100.0000% | \$0 | \$137,897,545 |
| 79 | 314.040 | Turbogenerator - latan #2 | \$39,723,284 | R-79 | \$0 | \$39,723,284 | 52.1500% | \$0 | \$20,715,693 |
| 80 | 314.040 | Turbogenerator - MO Juris Disallow - latan #2 | -\$133,866 | R-80 | \$0 | -\$133,866 | 100.0000% | \$0 | -\$133,866 |
| 81 | 314.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turboogenerator - latan #2 - Missouri only | \$19,135,918 | R-81 | \$0 | \$19,135,918 | 100.0000% | \$0 | \$19,135,918 |
| 82 | 315.040 | Accessory Equipment - latan #2 | \$10,157,375 | R-82 | \$0 | \$10,157,375 | 52.1500% | \$0 | \$5,297,071 |
| 83 | 315.040 | Accessory Equipment - MO Juris Disallow - latan #2 | -\$46,003 | R-83 | \$0 | -\$46,003 | 100.0000% | \$0 | -\$46,003 |
| 84 | 315.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - latan #2 | \$6,399,672 | R-84 | \$0 | \$6,399,672 | 100.0000% | \$0 | \$6,399,672 |
| 85 | 316.040 | Miscellaneous Power Plant Equipment - latan #2 | \$747,422 | R-85 | \$0 | \$747,422 | 52.1500% | \$0 | \$389,781 |
| 86 | 316.040 | Miscellaneous Power Plant Equipment - MO Juris Disallow - latan #2 - Missouri only | -\$3,909 | R-86 | \$0 | -\$3,909 | 100.0000% | \$0 | -\$3,909 |
| 87 | 316.040 | Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - latan #2 | \$704,779 | R-87 | \$0 | \$704,779 | 100.0000% | \$0 | \$704,779 |
| 88 | | TOTAL IATAN #2 PRODUCTION UNIT | \$352,192,717 | | \$0 | \$352,192,717 | | \$0 | \$270,881,747 |
| 89 | | LACYGNE COMMON PLANT PRODUCTION UNIT | | | | | | | |
| 90 | 310.000 | Land - LaCygne Common | \$0 | R-90 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 91 | 311.000 | Structures - LaCygne Common | \$5,312,892 | R-91 | \$0 | \$5,312,892 | 52.1500% | \$0 | \$2,770,673 |
| 92 | 312.000 | Boiler Pit Equipment - LaCygne | \$24,087,218 | R-92 | \$0 | \$24,087,218 | 52.1500% | \$0 | \$12,561,484 |
| 93 | 312.010 | Boiler Unit Train - LaCygne Common | \$160,603 | R-93 | \$0 | \$160,603 | 52.1500% | \$0 | \$83,754 |
| 94 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne Common | \$0 | R-94 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 95 | 314.000 | Turbogenerator - LaCygne Common | \$133,403 | R-95 | \$0 | \$133,403 | 52.1500% | \$0 | \$69,570 |
| 96 | 315.000 | Accessory Equipment - LaCygne Common | \$1,431,584 | R-96 | \$0 | \$1,431,584 | 52.1500% | \$0 | \$746,571 |
| 97 | 315.020 | Accessory Equipment - Comp. - LaCygne Common | \$0 | R-97 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 98 | 316.000 | Miscellaneous Power Pit - LaCygne Common | \$98,611 | R-98 | \$0 | \$98,611 | 52.1500% | \$0 | \$51,426 |
| 99 | | TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT | \$31,224,311 | | \$0 | \$31,224,311 | | \$0 | \$16,283,478 |
| 100 | | LACYGNE #1 PRODUCTION UNIT | | | | | | | |
| 101 | 310.000 | Land - LaCygne #1 | \$0 | R-101 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 102 | 311.000 | Structures - LaCygne #1 | \$1,271,428 | R-102 | \$0 | \$1,271,428 | 52.1500% | \$0 | \$663,050 |
| 103 | 312.000 | Boiler Pit Equipment - LaCygne #1 | \$93,353,255 | R-103 | \$0 | \$93,353,255 | 52.1500% | \$0 | \$48,683,722 |
| 104 | 312.020 | Boiler AQC Equipment - LaCygne #1 | \$13,899,963 | R-104 | \$0 | \$13,899,963 | 52.1500% | \$0 | \$7,248,831 |
| 105 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 1 | \$0 | R-105 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 106 | 314.000 | Turbogenerator - LaCygne #1 | \$16,457,028 | R-106 | \$0 | \$16,457,028 | 52.1500% | \$0 | \$8,582,340 |
| 107 | 315.000 | Accessory Equipment - LaCygne #1 | \$11,539,852 | R-107 | \$0 | \$11,539,852 | 52.1500% | \$0 | \$6,018,033 |
| 108 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #1 | \$53,352 | R-108 | \$0 | \$53,352 | 52.1500% | \$0 | \$27,823 |
| 109 | | TOTAL LACYGNE #1 PRODUCTION UNIT | \$136,574,878 | | \$0 | \$136,574,878 | | \$0 | \$71,223,799 |
| 110 | | LACYGNE #2 PRODUCTION UNIT | | | | | | | |
| 111 | 311.000 | Structures - LaCygne #2 | \$264,711 | R-111 | \$0 | \$264,711 | 52.1500% | \$0 | \$138,047 |
| 112 | 312.000 | Boiler Pit Equipment - LaCygne #2 | \$90,124,822 | R-112 | \$0 | \$90,124,822 | 52.1500% | \$0 | \$47,000,095 |
| 113 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2 | \$0 | R-113 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 114 | 314.000 | Turbogenerator - LaCygne #2 | \$14,389,757 | R-114 | \$0 | \$14,389,757 | 52.1500% | \$0 | \$7,504,258 |
| 115 | 315.000 | Accessory Equipment - LaCygne #2 | \$10,444,636 | R-115 | \$0 | \$10,444,636 | 52.1500% | \$0 | \$5,446,878 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 116 | 316.000 | Miscellaneous Power Pit Equipment - LaCygne #2 | \$29,374 | R-116 | \$0 | \$29,374 | 52.1500% | \$0 | \$15,319 |
| 117 | | TOTAL LACYGNE #2 PRODUCTION UNIT | \$115,253,300 | | \$0 | \$115,253,300 | | \$0 | \$60,104,597 |
| 118 | | MONTROSE COMMON PRODUCTION UNIT | | | | | | | |
| 119 | 310.000 | Steam Production - Land - Electric - Montrose Common | \$0 | R-119 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 120 | 311.000 | Steam Production - Structures - Electric - Montrose Common | \$1,275,766 | R-120 | \$0 | \$1,275,766 | 52.1500% | \$0 | \$665,312 |
| 121 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose Common | \$0 | R-121 | \$12,260,303 | \$12,260,303 | 100.0000% | \$0 | \$12,260,303 |
| 122 | 312.010 | Steam Production - Plant Boiler Unit Train - Electric - Montrose Common | \$0 | R-122 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 123 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose Common | \$0 | R-123 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 124 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose Common | \$0 | R-124 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 125 | 316.000 | Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common | \$765 | R-125 | \$0 | \$765 | 52.1500% | \$0 | \$399 |
| 126 | | TOTAL MONTROSE COMMON PRODUCTION UNIT | \$1,276,531 | | \$12,260,303 | \$13,536,834 | | \$0 | \$12,926,014 |
| 127 | | MONTROSE 1 PRODUCTION UNIT | | | | | | | |
| 128 | 311.000 | Steam Production - Structures - Electric - Montrose 1 | \$0 | R-128 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 129 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 1 | \$0 | R-129 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 130 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 1 | \$0 | R-130 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 131 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 1 | \$0 | R-131 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 132 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - | \$0 | R-132 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 133 | | TOTAL MONTROSE 1 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 134 | | MONTROSE 2 PRODUCTION UNIT | | | | | | | |
| 135 | 311.000 | Steam Production - Structures - Electric - Montrose 2 | \$0 | R-135 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 136 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 2 | \$0 | R-136 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 137 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 2 | \$0 | R-137 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 138 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 2 | \$0 | R-138 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 139 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - | \$0 | R-139 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 140 | | TOTAL MONTROSE 2 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 141 | | MONTROSE 3 PRODUCTION UNIT | | | | | | | |
| 142 | 311.000 | Steam Production - Structures - Electric - Montrose 3 | \$0 | R-142 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 143 | 312.000 | Steam Production - Boiler Plant Equipment - Electric - Montrose 3 | \$0 | R-143 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 144 | 314.000 | Steam Production - Turbogenerators - Electric - Montrose 3 | \$0 | R-144 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 145 | 315.000 | Steam Production - Accessory Equipment - Electric - Montrose 3 | \$0 | R-145 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 146 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Montrose 3 | \$0 | R-146 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 147 | | TOTAL MONTROSE 3 PRODUCTION UNIT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 148 | | TOTAL STEAM PRODUCTION | \$1,206,633,311 | | \$12,260,303 | \$1,218,893,614 | | \$0 | \$728,619,624 |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|----------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 149 | | NUCLEAR PRODUCTION | | | | | | | |
| 150 | | WOLF CREEK NUCLEAR PRODUCTION UNIT | | | | | | | |
| 151 | 320.000 | Land & Land Rights - Wolf Creek | \$0 | R-151 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 152 | 321.000 | Structures & Improvements - Wolf Creek | \$297,618,251 | R-152 | \$0 | \$297,618,251 | 52.1500% | \$0 | \$155,207,918 |
| 153 | 321.010 | Structures MO Gross Up AFDC Electric - Wolf Creek | \$13,829,214 | R-153 | \$0 | \$13,829,214 | 100.0000% | \$0 | \$13,829,214 |
| 154 | 322.000 | Reactor Plant Equipment - Wolf Creek | \$468,433,122 | R-154 | \$0 | \$468,433,122 | 52.1500% | \$0 | \$244,287,873 |
| 155 | 322.010 | Reactor - MO Gross Up AFDC - Wolf Creek | \$35,602,105 | R-155 | \$0 | \$35,602,105 | 100.0000% | \$0 | \$35,602,105 |
| 156 | 322.020 | MO Juris Depreciation 40 to 60 Yr EO-05-0359 - Wolf Creek | \$14,591,667 | R-156 | \$0 | \$14,591,667 | 52.1500% | \$0 | \$7,609,554 |
| 157 | 323.000 | Turbogenerator Units - Wolf Creek | \$110,800,973 | R-157 | \$0 | \$110,800,973 | 52.1500% | \$0 | \$57,782,707 |
| 158 | 323.010 | Turbogenerator MO Gross Up AFDC - Wolf Creek | \$4,460,544 | R-158 | \$0 | \$4,460,544 | 100.0000% | \$0 | \$4,460,544 |
| 159 | 324.000 | Accessory Electric Equipment - Wolf Creek | \$88,104,820 | R-159 | \$0 | \$88,104,820 | 52.1500% | \$0 | \$45,946,664 |
| 160 | 324.010 | Accessory Equipment - MO Gross Up AFDC - Wolf Creek | \$4,183,756 | R-160 | \$0 | \$4,183,756 | 100.0000% | \$0 | \$4,183,756 |
| 161 | 325.000 | Miscellaneous Power Plant Equipment - Wolf Creek | \$51,852,690 | R-161 | \$0 | \$51,852,690 | 52.1500% | \$0 | \$27,041,178 |
| 162 | 325.010 | Miscellaneous Plant Equipment - MO Gross Up AFDC - Wolf Creek | \$819,152 | R-162 | \$0 | \$819,152 | 52.1500% | \$0 | \$427,188 |
| 163 | 328.000 | Disallow - MO Gross Up AFDC 100% MO - Wolf Creek | -\$5,906,311 | R-163 | \$0 | -\$5,906,311 | 100.0000% | \$0 | -\$5,906,311 |
| 164 | 328.010 | MPSC Disallow - MO Basis - Wolf Creek | -\$85,193,469 | R-164 | \$0 | -\$85,193,469 | 52.1500% | \$0 | -\$44,428,394 |
| 165 | 328.050 | Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek | -\$10,086,006 | R-165 | \$0 | -\$10,086,006 | 52.1500% | \$0 | -\$5,259,852 |
| 166 | | TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT | \$989,110,508 | | \$0 | \$989,110,508 | | \$0 | \$540,784,144 |
| 167 | | TOTAL NUCLEAR PRODUCTION | \$989,110,508 | | \$0 | \$989,110,508 | | \$0 | \$540,784,144 |
| 168 | | HYDRAULIC PRODUCTION | | | | | | | |
| 169 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 170 | | OTHER PRODUCTION | | | | | | | |
| 171 | | HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 172 | 341.000 | Other Production - Structures & Improvements - Hawthorn 6 | \$87,085 | R-172 | \$0 | \$87,085 | 52.1500% | \$0 | \$45,415 |
| 173 | 342.000 | Other Production - Fuel Holders - Hawthorn 6 | \$522,772 | R-173 | \$0 | \$522,772 | 52.1500% | \$0 | \$272,626 |
| 174 | 344.000 | Other Production - Generators - Hawthorn 6 | \$27,970,546 | R-174 | \$0 | \$27,970,546 | 52.1500% | \$0 | \$14,586,640 |
| 175 | 345.000 | Other Production - Accessory Equipment - Hawthorn 6 | \$1,405,876 | R-175 | \$0 | \$1,405,876 | 52.1500% | \$0 | \$733,164 |
| 176 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6 | \$0 | R-176 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 177 | | TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT | \$29,986,279 | | \$0 | \$29,986,279 | | \$0 | \$15,637,845 |
| 178 | | HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | | | | | | | |
| 179 | 311.000 | Other Production - Structures & Improvements - Hawthorn 9 | \$131,666 | R-179 | \$0 | \$131,666 | 52.1500% | \$0 | \$68,664 |
| 180 | 312.000 | Other Production - Boiler Plant Equipment - Hawthorn 9 | \$16,724,067 | R-180 | \$0 | \$16,724,067 | 52.1500% | \$0 | \$8,721,601 |
| 181 | 312.050 | Steam Prod-Boiler Plant Equip-Bags & Catalyst - Hawthorn 9 | \$0 | R-181 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 182 | 314.000 | Other Production - Turbogenerators - Hawthorn 9 | \$6,706,216 | R-182 | \$0 | \$6,706,216 | 52.1500% | \$0 | \$3,497,292 |
| 183 | 315.000 | Other Production - Accessory Equipment - Hawthorn 9 | \$7,100,742 | R-183 | \$0 | \$7,100,742 | 52.1500% | \$0 | \$3,703,037 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 184 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9 | \$7,605 | R-184 | \$0 | \$7,605 | 52.1500% | \$0 | \$3,966 |
| 185 | | TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT | \$30,670,296 | | \$0 | \$30,670,296 | | \$0 | \$15,994,560 |
| 186 | | HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 187 | 341.000 | Other Production - Structures & Improvements - Hawthorn 7 | \$356,920 | R-187 | \$0 | \$356,920 | 52.1500% | \$0 | \$186,134 |
| 188 | 342.000 | Other Production - Fuel Holders - Hawthorn 7 | \$662,862 | R-188 | \$0 | \$662,862 | 52.1500% | \$0 | \$345,683 |
| 189 | 344.000 | Other Production - Generators - Hawthorn 7 | \$13,948,885 | R-189 | \$0 | \$13,948,885 | 52.1500% | \$0 | \$7,274,344 |
| 190 | 345.000 | Other Production - Accessory Equipment - Hawthorn 7 | \$1,220,002 | R-190 | \$0 | \$1,220,002 | 52.1500% | \$0 | \$636,231 |
| 191 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 7 | \$617 | R-191 | \$0 | \$617 | 52.1500% | \$0 | \$322 |
| 192 | | TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT | \$16,189,286 | | \$0 | \$16,189,286 | | \$0 | \$8,442,714 |
| 193 | | HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 194 | 341.000 | Other Production - Structures & Improvements - Hawthorn 8 | \$43,705 | R-194 | \$0 | \$43,705 | 52.1500% | \$0 | \$22,792 |
| 195 | 342.000 | Other Production - Fuel Holders - Hawthorn 8 | \$447,299 | R-195 | \$0 | \$447,299 | 52.1500% | \$0 | \$233,266 |
| 196 | 344.000 | Other Production - Generators - Hawthorn 8 | \$14,818,067 | R-196 | \$0 | \$14,818,067 | 52.1500% | \$0 | \$7,727,622 |
| 197 | 345.000 | Other Production - Accessory Equipment - Hawthorn 8 | \$805,979 | R-197 | \$0 | \$805,979 | 52.1500% | \$0 | \$420,318 |
| 198 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Hawthorn 8 | \$0 | R-198 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 199 | | TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT | \$16,115,050 | | \$0 | \$16,115,050 | | \$0 | \$8,403,998 |
| 200 | | WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | | | | | | | |
| 201 | 340.000 | Other Production - Land - West Gardner | \$0 | R-201 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 202 | 340.010 | Other Production - Land Rights & Easements - West Gardner | \$20,649 | R-202 | \$0 | \$20,649 | 52.1500% | \$0 | \$10,768 |
| 203 | 341.000 | Other Production - Structures & Improvements - West Gardner | \$1,591,679 | R-203 | \$0 | \$1,591,679 | 52.1500% | \$0 | \$830,061 |
| 204 | 342.000 | Other Production - Fuel Holders - West Gardner | \$1,467,762 | R-204 | \$0 | \$1,467,762 | 52.1500% | \$0 | \$765,438 |
| 205 | 344.000 | Other Production - Generators - West Gardner | \$60,748,061 | R-205 | \$0 | \$60,748,061 | 52.1500% | \$0 | \$31,680,114 |
| 206 | 345.000 | Other Production - Accessory Equipment - West Gardner | \$3,685,764 | R-206 | \$0 | \$3,685,764 | 52.1500% | \$0 | \$1,922,126 |
| 207 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - West Gardner | \$55,600 | R-207 | \$0 | \$55,600 | 52.1500% | \$0 | \$28,995 |
| 208 | | TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION | \$67,569,515 | | \$0 | \$67,569,515 | | \$0 | \$35,237,502 |
| 209 | | MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | | | | | | | |
| 210 | 340.000 | Other Production - Land - Osawatomie 1 | \$0 | R-210 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 211 | 341.000 | Other Production - Structures & Improvements - Osawatomie 1 | \$771,255 | R-211 | \$0 | \$771,255 | 52.1500% | \$0 | \$402,209 |
| 212 | 342.000 | Other Production - Fuel Holders - Osawatomie 1 | \$917,534 | R-212 | \$0 | \$917,534 | 52.1500% | \$0 | \$478,494 |
| 213 | 344.000 | Other Production - Generators - Osawatomie 1 | \$14,659,277 | R-213 | \$0 | \$14,659,277 | 52.1500% | \$0 | \$7,644,813 |
| 214 | 345.000 | Other Production - Accessory Equipment - Osawatomie 1 | \$1,009,560 | R-214 | \$0 | \$1,009,560 | 52.1500% | \$0 | \$526,486 |
| 215 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Osawatomie 1 | \$18,467 | R-215 | \$0 | \$18,467 | 52.1500% | \$0 | \$9,631 |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 216 | | TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT | \$17,376,093 | | \$0 | \$17,376,093 | | \$0 | \$9,061,633 |
| 217 | | NORTHEAST STATION PRODUCTION UNIT | | | | | | | |
| 218 | 340.000 | Other Production - Land - Northeast Station | \$0 | R-218 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 219 | 341.000 | Other Production - Structures & Improvements - Northeast Station | \$363,400 | R-219 | \$0 | \$363,400 | 52.1500% | \$0 | \$189,513 |
| 220 | 342.000 | Other Production - Fuel Holders - Northeast Station | \$1,254,433 | R-220 | \$0 | \$1,254,433 | 52.1500% | \$0 | \$654,187 |
| 221 | 344.000 | Other Production - Generators - Northeast Station | \$39,994,929 | R-221 | \$0 | \$39,994,929 | 52.1500% | \$0 | \$20,857,355 |
| 222 | 345.000 | Other Production - Accessory Equipment - Northeast Station | \$6,684,341 | R-222 | \$0 | \$6,684,341 | 52.1500% | \$0 | \$3,485,884 |
| 223 | 346.000 | Other Production - Miscellaneous Power Plant Equipment - Northeast Station | \$76,775 | R-223 | \$0 | \$76,775 | 52.1500% | \$0 | \$40,038 |
| 224 | | TOTAL NORTHEAST STATION PRODUCTION UNIT | \$48,373,878 | | \$0 | \$48,373,878 | | \$0 | \$25,226,977 |
| 225 | | NORTHEAST FACILITY BULK OIL | | | | | | | |
| 226 | 310.000 | Other Production - Land - Bulk Oil Facility Northeast | \$0 | R-226 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 227 | 311.000 | Other Production - Structures & Improvements - Bulk Oil Facility Northeast | \$63,237 | R-227 | \$0 | \$63,237 | 52.1500% | \$0 | \$32,978 |
| 228 | 312.000 | Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast | \$366,513 | R-228 | \$0 | \$366,513 | 52.1500% | \$0 | \$191,137 |
| 229 | 315.000 | Other Production - Accessory Equipment - Bulk Oil Facility Northeast | \$19,034 | R-229 | \$0 | \$19,034 | 52.1500% | \$0 | \$9,926 |
| 230 | 316.000 | Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility Northeast | \$4,398 | R-230 | \$0 | \$4,398 | 52.1500% | \$0 | \$2,294 |
| 231 | | TOTAL NORTHEAST FACILITY BULK | \$453,182 | | \$0 | \$453,182 | | \$0 | \$236,335 |
| 232 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | | | | | | | |
| 233 | 341.020 | Other Production - Structures - Electric Wind - Spearville #1 | \$48,905 | R-233 | \$0 | \$48,905 | 52.1500% | \$0 | \$25,504 |
| 234 | 344.020 | Other Production - Generators - Electric Wind - Spearville #1 | \$103,823,286 | R-234 | \$0 | \$103,823,286 | 52.1500% | \$0 | \$54,143,844 |
| 235 | 345.020 | Other Production - Accessory Equipment - Wind - Spearville #1 | \$376,319 | R-235 | \$0 | \$376,319 | 52.1500% | \$0 | \$196,250 |
| 236 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1 | \$124,656 | R-236 | \$0 | \$124,656 | 52.1500% | \$0 | \$65,008 |
| 237 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1 | \$104,373,166 | | \$0 | \$104,373,166 | | \$0 | \$54,430,606 |
| 238 | | PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | | | | | | | |
| 239 | 341.020 | Other Production - Structures - Electric - Wind - Spearville #2 | \$23,357 | R-239 | \$0 | \$23,357 | 52.1500% | \$0 | \$12,181 |
| 240 | 344.020 | Other Production - Generators - Electric - Wind - Spearville #2 | \$56,579,175 | R-240 | \$0 | \$56,579,175 | 52.1500% | \$0 | \$29,506,040 |
| 241 | 346.020 | Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2 | \$0 | R-241 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 242 | | TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2 | \$56,602,532 | | \$0 | \$56,602,532 | | \$0 | \$29,518,221 |
| 243 | | SPEARVILLE COMMON | | | | | | | |
| 244 | 341.020 | Other Production - Structures - Electric - Wind | \$3,111,485 | R-244 | \$0 | \$3,111,485 | 52.1500% | \$0 | \$1,622,639 |
| 245 | 344.020 | Other Production - Generators - Electric - Wind | \$13,954,084 | R-245 | \$0 | \$13,954,084 | 52.1500% | \$0 | \$7,277,055 |
| 246 | | TOTAL SPEARVILLE COMMON | \$17,065,569 | | \$0 | \$17,065,569 | | \$0 | \$8,899,694 |
| 247 | | PRODUCTION PLANT - SOLAR | | | | | | | |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 248 | 344.000 | Other Production - Generators - Electric - Solar | \$430,518 | R-248 | \$0 | \$430,518 | 52.1500% | \$0 | \$224,515 |
| 249 | | TOTAL PRODUCTION PLANT - SOLAR | \$430,518 | | \$0 | \$430,518 | | \$0 | \$224,515 |
| 250 | | PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | | | | | | | |
| 251 | 341.010 | Greenwood Solar Facility | \$0 | R-251 | \$1,422,399 | \$1,422,399 | 52.1500% | \$0 | \$741,781 |
| 252 | | TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY | \$0 | | \$1,422,399 | \$1,422,399 | | \$0 | \$741,781 |
| 253 | | GENERAL PLANT - BUILDINGS | | | | | | | |
| 254 | 311.010 | Steam Production - Structures - Leasehold Improvements - Plant & Mat | \$1,196,180 | R-254 | \$0 | \$1,196,180 | 52.1500% | \$0 | \$623,808 |
| 255 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric | \$0 | R-255 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 256 | | TOTAL GENERAL PLANT - BUILDINGS | \$1,196,180 | | \$0 | \$1,196,180 | | \$0 | \$623,808 |
| 257 | | GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | | | | | | | |
| 258 | 315.000 | Steam Production - Accessory Equipment - Electric | \$0 | R-258 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 259 | 316.000 | Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools | \$34,556 | R-259 | \$0 | \$34,556 | 52.1500% | \$0 | \$18,021 |
| 260 | | TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS | \$34,556 | | \$0 | \$34,556 | | \$0 | \$18,021 |
| 261 | | TOTAL OTHER PRODUCTION | \$406,436,100 | | \$1,422,399 | \$407,858,499 | | \$0 | \$212,698,210 |
| 262 | | RETIREMENTS WORK IN PROGRESS - PRODUCTION | | | | | | | |
| 263 | | Retirements Not Classified - Production | -\$56,499,808 | R-263 | \$0 | -\$56,499,808 | 100.0000% | \$0 | -\$56,499,808 |
| 264 | | Retirements Not Classified - Nuclear | \$0 | R-264 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 265 | | TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION | -\$56,499,808 | | \$0 | -\$56,499,808 | | \$0 | -\$56,499,808 |
| 266 | | TOTAL PRODUCTION PLANT | \$2,545,680,111 | | \$13,682,702 | \$2,559,362,813 | | \$0 | \$1,425,602,170 |
| 267 | | TRANSMISSION PLANT | | | | | | | |
| 268 | 350.000 | Land - Transmission Plant | \$0 | R-268 | \$0 | \$0 | 52.1500% | \$0 | \$0 |
| 269 | 350.010 | Land Rights - Transmission Plant | \$10,384,581 | R-269 | \$0 | \$10,384,581 | 52.1500% | \$0 | \$5,415,559 |
| 270 | 350.020 | Land Rights - Transmission Plant - Wolf Creek | \$146 | R-270 | \$0 | \$146 | 52.1500% | \$0 | \$76 |
| 271 | 352.000 | Structures & Improvements - Transmission Plant | \$2,505,079 | R-271 | \$0 | \$2,505,079 | 52.1500% | \$0 | \$1,306,399 |
| 272 | 352.010 | Structures & Improvements - Transmission Plant - Wolf Creek | \$119,934 | R-272 | \$0 | \$119,934 | 52.1500% | \$0 | \$62,546 |
| 273 | 352.020 | Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$7,376 | R-273 | \$0 | \$7,376 | 100.0000% | \$0 | \$7,376 |
| 274 | 353.000 | Station Equipment - Transmission Plant | \$55,029,149 | R-274 | \$0 | \$55,029,149 | 52.1500% | \$0 | \$28,697,701 |
| 275 | 353.010 | Station Equipment - Transmission Plant - Wolf Creek | \$7,366,156 | R-275 | \$0 | \$7,366,156 | 52.1500% | \$0 | \$3,841,450 |
| 276 | 353.020 | Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$411,866 | R-276 | \$0 | \$411,866 | 100.0000% | \$0 | \$411,866 |
| 277 | 353.030 | Station Equipment - Communications - Transmission Plant | \$9,567,826 | R-277 | \$0 | \$9,567,826 | 52.1500% | \$0 | \$4,989,621 |
| 278 | 354.000 | Towers and Fixtures - Transmission Plant | \$4,646,474 | R-278 | \$0 | \$4,646,474 | 52.1500% | \$0 | \$2,423,136 |
| 279 | 354.050 | Towers & Fixtures 34.5 kv | \$10,404 | R-279 | \$0 | \$10,404 | 52.1500% | \$0 | \$5,426 |
| 280 | 355.000 | Poles & Fixtures - Transmission Plant | \$69,516,223 | R-280 | \$0 | \$69,516,223 | 52.1500% | \$0 | \$36,252,710 |
| 281 | 355.010 | Poles and Fixtures - Transmission Plant - Wolf Creek | \$62,253 | R-281 | \$0 | \$62,253 | 52.1500% | \$0 | \$32,465 |
| 282 | 355.020 | Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$4,087 | R-282 | \$0 | \$4,087 | 100.0000% | \$0 | \$4,087 |
| 283 | 355.050 | Poles & Fixtures 34.5 kv | \$12,053,685 | R-283 | \$0 | \$12,053,685 | 52.1500% | \$0 | \$6,285,997 |
| 284 | 356.000 | Overhead Conductors & Devices - Transmission Plant | \$56,751,295 | R-284 | \$0 | \$56,751,295 | 52.1500% | \$0 | \$29,595,800 |
| 285 | 356.010 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek | \$29,997 | R-285 | \$0 | \$29,997 | 52.1500% | \$0 | \$15,643 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 286 | 356.020 | Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC | \$1,835 | R-286 | \$0 | \$1,835 | 100.0000% | \$0 | \$1,835 |
| 287 | 356.050 | Trsm-OH-Cond & Devices 34.5 kv | \$10,986,467 | R-287 | \$0 | \$10,986,467 | 52.1500% | \$0 | \$5,729,443 |
| 288 | 357.000 | Underground Conduit - Transmission Plant | \$2,462,332 | R-288 | \$0 | \$2,462,332 | 52.1500% | \$0 | \$1,284,106 |
| 289 | 357.050 | Underground Conduit 34.5 kv | \$162,934 | R-289 | \$0 | \$162,934 | 52.1500% | \$0 | \$84,970 |
| 290 | 358.000 | Underground Conductors & Devices - Transmission Plant | \$2,671,144 | R-290 | \$0 | \$2,671,144 | 52.1500% | \$0 | \$1,393,002 |
| 291 | 358.050 | Underground Conductors & Devices 34.5 kv | \$68,114 | R-291 | \$0 | \$68,114 | 52.1500% | \$0 | \$35,521 |
| 292 | | TOTAL TRANSMISSION PLANT | \$244,819,357 | | \$0 | \$244,819,357 | | \$0 | \$127,876,735 |
| 293 | | RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | | | | | | | |
| 294 | | Transmission Plant - Salvage & Removal - Retirements Not Classified | -\$7,939,578 | R-294 | \$0 | -\$7,939,578 | 100.0000% | \$0 | -\$7,939,578 |
| 295 | | TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT | -\$7,939,578 | | \$0 | -\$7,939,578 | | \$0 | -\$7,939,578 |
| 296 | | DISTRIBUTION PLANT | | | | | | | |
| 297 | 360.000 | Land - Electric - Distribution Plant | \$0 | R-297 | \$0 | \$0 | 44.2945% | \$0 | \$0 |
| 298 | 360.010 | Depreciable Land Rights - Distribution Plant | \$10,413,548 | R-298 | \$0 | \$10,413,548 | 59.6785% | \$0 | \$6,214,649 |
| 299 | 361.000 | Structures & Improvements - Distribution Plant | \$7,726,347 | R-299 | \$0 | \$7,726,347 | 56.9250% | \$0 | \$4,398,223 |
| 300 | 362.000 | Station Equipment - Distribution Plant | \$93,809,742 | R-300 | \$0 | \$93,809,742 | 69.5487% | \$0 | \$65,243,456 |
| 301 | 362.030 | Station Equipment - Communications - Distribution Plant | \$4,415,496 | R-301 | \$0 | \$4,415,496 | 56.3786% | \$0 | \$2,489,395 |
| 302 | 363.000 | Energy Storage Equipment - Distribution Plant | \$2,142,440 | R-302 | \$0 | \$2,142,440 | 100.0000% | \$0 | \$2,142,440 |
| 303 | 364.000 | Poles, Towers, & Fixtures - Distribution Plant | \$219,382,871 | R-303 | \$0 | \$219,382,871 | 54.6640% | \$0 | \$119,923,453 |
| 304 | 365.000 | Overhead Conductors & Devices - Distribution Plant | \$104,873,237 | R-304 | \$0 | \$104,873,237 | 57.6633% | \$0 | \$60,473,369 |
| 305 | 366.000 | Underground Conduit - Distribution Plant | \$107,413,534 | R-305 | \$0 | \$107,413,534 | 57.6353% | \$0 | \$61,908,113 |
| 306 | 367.000 | Underground Conductors & Devices - Distribution Plant | \$147,793,734 | R-306 | \$0 | \$147,793,734 | 51.5647% | \$0 | \$76,209,396 |
| 307 | 368.000 | Line Transformers - Distribution Plant | \$143,258,252 | R-307 | \$0 | \$143,258,252 | 56.6635% | \$0 | \$81,175,140 |
| 308 | 369.000 | Services - Distribution Plant | \$107,926,993 | R-308 | \$0 | \$107,926,993 | 53.9221% | \$0 | \$58,196,501 |
| 309 | 370.000 | Meters Electric - Distribution Plant | \$35,406,837 | R-309 | \$0 | \$35,406,837 | 57.0034% | \$0 | \$20,183,101 |
| 310 | 370.020 | AMI Meters Electric - Distribution Plant | \$6,073,391 | R-310 | \$0 | \$6,073,391 | 52.8700% | \$0 | \$3,211,002 |
| 311 | 371.000 | Customer Premises Installation - Distribution Plant | \$6,085,960 | R-311 | \$0 | \$6,085,960 | 70.6438% | \$0 | \$4,299,353 |
| 312 | 371.010 | Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations | \$4,940,414 | R-312 | \$0 | \$4,940,414 | 56.1906% | \$0 | \$2,776,048 |
| 313 | 373.000 | Street Light and Traffic Signal - Distribution Plant | \$14,309,011 | R-313 | \$0 | \$14,309,011 | 50.8056% | \$0 | \$7,269,779 |
| 314 | | TOTAL DISTRIBUTION PLANT | \$1,015,971,807 | | \$0 | \$1,015,971,807 | | \$0 | \$576,113,418 |
| 315 | | RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | | | | | | | |
| 316 | | Distribution Plant - Salvage & Removal - Retirements Not Classified | -\$36,476,940 | R-316 | \$0 | -\$36,476,940 | 100.0000% | \$0 | -\$36,476,940 |
| 317 | | TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT | -\$36,476,940 | | \$0 | -\$36,476,940 | | \$0 | -\$36,476,940 |
| 318 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 319 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 320 | | GENERAL PLANT | | | | | | | |
| 321 | 389.000 | Land & Land Rights - General Plant | \$0 | R-321 | \$0 | \$0 | 53.7207% | \$0 | \$0 |
| 322 | 390.000 | Structures & Improvements - General Plant | \$36,544,937 | R-322 | \$0 | \$36,544,937 | 53.7207% | \$0 | \$19,632,196 |
| 323 | 390.030 | Structures & Improvements - Leasehold (801 Charlotte) - General Plant | \$5,031,425 | R-323 | \$0 | \$5,031,425 | 53.7207% | \$0 | \$2,702,917 |
| 324 | 390.050 | Structures & Improvements - Leasehold (One KC Place) - General Plant | \$16,779,304 | R-324 | \$0 | \$16,779,304 | 53.7207% | \$0 | \$9,013,960 |
| 325 | 391.000 | Office Furniture & Equipment - General Plant | \$5,441,494 | R-325 | \$0 | \$5,441,494 | 53.7207% | \$0 | \$2,923,209 |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 |
|-------------|---------------------|---|------------------------|---------------------|---------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 326 | 391.010 | Office Furniture & Equipment - Wolf Creek - General Plant | \$3,001,638 | R-326 | \$0 | \$3,001,638 | 53.7207% | \$0 | \$1,612,501 |
| 327 | 391.020 | Office Furniture and Equipment - Computer - Wolf Creek | \$3,260,046 | R-327 | \$0 | \$3,260,046 | 53.7207% | \$0 | \$1,751,320 |
| 328 | 391.020 | Office Furniture & Equipment - Computer - General Plant | \$26,014,402 | R-328 | \$0 | \$26,014,402 | 53.7207% | \$0 | \$13,975,119 |
| 329 | 392.000 | Transportation Equipment - Autos - General Plant | \$848,705 | R-329 | \$0 | \$848,705 | 53.7207% | \$0 | \$455,930 |
| 330 | 392.010 | Transportation Equipment - Light Trucks - General Plant | \$5,739,665 | R-330 | \$0 | \$5,739,665 | 53.7207% | \$0 | \$3,083,388 |
| 331 | 392.020 | Transportation Equipment - Heavy Trucks - General Plant | \$15,107,746 | R-331 | \$0 | \$15,107,746 | 53.7207% | \$0 | \$8,115,987 |
| 332 | 392.030 | Transportation Equipment - Tractors - General Plant | \$309,981 | R-332 | \$0 | \$309,981 | 53.7207% | \$0 | \$166,524 |
| 333 | 392.040 | Transportation Equipment - Trailers - General Plant | \$704,280 | R-333 | \$0 | \$704,280 | 53.7207% | \$0 | \$378,344 |
| 334 | 393.000 | Stores Equipment - General Plant | \$349,618 | R-334 | \$0 | \$349,618 | 53.7207% | \$0 | \$187,817 |
| 335 | 394.000 | Tools, Shop, & Garage Equipment - General Plant | \$2,917,356 | R-335 | \$0 | \$2,917,356 | 53.7207% | \$0 | \$1,567,224 |
| 336 | 395.000 | Laboratory Equipment - General Plant | \$4,018,939 | R-336 | \$0 | \$4,018,939 | 53.7207% | \$0 | \$2,159,002 |
| 337 | 396.000 | Power Operated Equipment - General Plant | \$18,135,418 | R-337 | \$0 | \$18,135,418 | 53.7207% | \$0 | \$9,742,473 |
| 338 | 397.000 | Communication Equipment - General Plant | \$53,378,159 | R-338 | \$0 | \$53,378,159 | 53.7207% | \$0 | \$28,675,121 |
| 339 | 397.010 | Communication Equipment - Wolf Creek - Demand | \$43 | R-339 | \$0 | \$43 | 53.7207% | \$0 | \$23 |
| 340 | 397.020 | Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri | \$0 | R-340 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 341 | 398.000 | Miscellaneous Equipment - General Plant | \$330,047 | R-341 | \$0 | \$330,047 | 53.7207% | \$0 | \$177,304 |
| 342 | 399.000 | Regulatory Amortizations - General Plant | \$0 | R-342 | \$0 | \$0 | 53.7207% | \$0 | \$0 |
| 343 | | TOTAL GENERAL PLANT | \$197,913,203 | | \$0 | \$197,913,203 | | \$0 | \$106,320,359 |
| 344 | | CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | | | | | | | |
| 345 | | Capitalized Long Term Incentive Stock Awards - General | \$0 | R-345 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 346 | | TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 347 | | GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | | | | | | | |
| 348 | | General Plant - Salvage and Removal - Retirements Not Classified | -\$1,208,138 | R-348 | \$0 | -\$1,208,138 | 100.0000% | \$0 | -\$1,208,138 |
| 349 | | TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED | -\$1,208,138 | | \$0 | -\$1,208,138 | | \$0 | -\$1,208,138 |
| 350 | | TOTAL DEPRECIATION RESERVE | \$4,410,704,300 | | \$13,682,702 | \$4,424,387,002 | | \$0 | \$2,429,738,713 |

Evergy Missouri Metro
Case No. ER-2022-0129
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-121 | Steam Production - Boiler Plant Equipment - E | 312.000 | | \$12,260,303 | | \$0 |
| | 1. To increase depreciation reserve for Montrose depreciation (Majors) | | \$12,260,303 | | \$0 | |
| R-251 | Greenwood Solar Facility | 341.010 | | \$1,422,399 | | \$0 |
| | 1. To allocate the Greenwood facility reserve to Evergy Metro as of December 31, 2021 (Lyons) | | \$1,422,399 | | \$0 | |
| Total Reserve Adjustments | | | | \$13,682,702 | | \$0 |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 | Gross Payroll | \$67,338,806 | 26.98 | 13.21 | 13.77 | 0.037726 | \$2,540,424 |
| 3 | Accrued Vacation | \$2,839,793 | 26.98 | 365.00 | -338.02 | -0.926082 | -\$2,629,881 |
| 4 | Employee Benefits | \$13,629,959 | 26.98 | 13.29 | 13.69 | 0.037507 | \$511,219 |
| 5 | Purchased Coal & Freight | \$78,645,862 | 26.98 | 12.42 | 14.56 | 0.039890 | \$3,137,183 |
| 6 | Purchased Gas | \$6,807,599 | 26.98 | 38.00 | -11.02 | -0.030192 | -\$205,535 |
| 7 | Purchased Oil | \$3,507,468 | 26.98 | 12.13 | 14.85 | 0.040685 | \$142,701 |
| 8 | Purchased Power | \$61,019,739 | 26.98 | 37.45 | -10.47 | -0.028685 | -\$1,750,351 |
| 9 | Pension Expense | \$18,849,770 | 26.98 | 42.45 | -15.47 | -0.042384 | -\$798,929 |
| 10 | Incentive Compensation | \$5,475,519 | 26.98 | 257.50 | -230.52 | -0.631562 | -\$3,458,130 |
| 11 | Bad Debt Expense | \$4,174,945 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 12 | PSC Assessment | \$1,599,956 | 26.98 | -30.50 | 57.48 | 0.157479 | \$251,959 |
| 13 | Cash Vouchers | <u>\$115,595,485</u> | 26.98 | 35.15 | -8.17 | -0.022384 | <u>-\$2,587,489</u> |
| 14 | TOTAL OPERATION AND MAINT. EXPENSE | <u>\$379,484,901</u> | | | | | <u>-\$4,846,829</u> |
| 15 | TAXES | | | | | | |
| 16 | FICA - Employer Portion | \$5,439,664 | 26.98 | 13.21 | 13.77 | 0.037726 | \$205,217 |
| 17 | Federal & State Unemployment Taxes | \$24,949 | 26.98 | 76.38 | -49.40 | -0.135342 | -\$3,377 |
| 18 | MO Gross Receipts Taxes - 6%, 4% and Other Cities | \$66,878,473 | 9.57 | 48.89 | -39.32 | -0.107726 | -\$7,204,550 |
| 19 | Property Tax | <u>\$66,014,250</u> | 26.98 | 227.12 | -200.14 | -0.548329 | <u>-\$36,197,528</u> |
| 20 | TOTAL TAXES | <u>\$138,357,336</u> | | | | | <u>-\$43,200,238</u> |
| 21 | OTHER EXPENSES | | | | | | |
| 22 | Sales & Use Taxes | <u>\$27,179,349</u> | 9.57 | 7.94 | 1.63 | 0.004466 | <u>\$121,383</u> |
| 23 | TOTAL OTHER EXPENSES | <u>\$27,179,349</u> | | | | | <u>\$121,383</u> |
| 24 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | <u>-\$47,925,684</u> |
| 25 | TAX OFFSET FROM RATE BASE | | | | | | |
| 26 | Federal Tax Offset | \$36,312,994 | 26.98 | 38.00 | -11.02 | -0.030192 | -\$1,096,362 |
| 27 | State Tax Offset | \$6,822,284 | 26.98 | 38.00 | -11.02 | -0.030192 | -\$205,978 |
| 28 | City Tax Offset | \$0 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 29 | Interest Expense Offset | \$58,738,741 | 26.98 | 91.50 | -64.52 | -0.176767 | -\$10,383,071 |
| 30 | TOTAL OFFSET FROM RATE BASE | <u>\$101,874,019</u> | | | | | <u>-\$11,685,411</u> |
| 31 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | <u><u>-\$59,611,095</u></u> |

Evergy Missouri Metro
Case No. ER-2022-0129
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 | \$1,142,250,249 | See Note (1) | See Note (1) | See Note (1) | \$1,142,250,249 | -\$123,441,139 | \$906,329,532 | See Note (1) | See Note (1) |
| 2 | 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 |
| 3 | 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 |
| 4 | 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 |
| 5 | 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 |
| 6 | 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 |
| 7 | TOTAL SALES EXPENSES | \$571,941 | \$341,957 | \$229,984 | -\$21,903 | \$550,038 | \$0 | \$289,128 | \$168,481 | \$120,647 |
| 8 | 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 |
| 9 | TOTAL DEPRECIATION EXPENSE | \$276,549,076 | See Note (1) | See Note (1) | See Note (1) | \$276,549,076 | -\$92,520,123 | \$174,211,256 | See Note (1) | See Note (1) |
| 10 | 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 |
| 11 | 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 |
| 12 | 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 |
| 13 | 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 |
| 14 | NET INCOME BEFORE TAXES | -\$187,782,174 | \$0 | \$0 | \$0 | \$768,749 | -\$34,217,625 | \$218,464,774 | \$0 | \$0 |
| 15 | TOTAL INCOME TAXES | \$64,614,763 | See Note (1) | See Note (1) | See Note (1) | \$64,614,763 | -\$21,951,860 | \$42,662,903 | See Note (1) | See Note (1) |
| 16 | TOTAL DEFERRED INCOME TAXES | \$793,935 | See Note (1) | See Note (1) | See Note (1) | \$793,935 | -\$26,371,414 | -\$25,577,479 | See Note (1) | See Note (1) |
| 17 | NET OPERATING INCOME | -\$253,190,872 | \$0 | \$0 | \$0 | -\$64,639,949 | \$14,105,649 | \$201,379,350 | \$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 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 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 Expnces (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

Eversource Missouri Metro
Case No. ER-2022-0129
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-2 | Residential Billed Revenue | 440.001 | \$0 | \$0 | \$0 | \$0 | -\$758,875 | -\$758,875 |
| | 1. To remove Economic Development Rider (Harris) | | \$0 | \$0 | | \$0 | -\$1,010,531 | |
| | 2. Update period adjustment (Cox, Bocklage, Roling, Luebbert) | | \$0 | \$0 | | \$0 | \$10,431,248 | |
| | 3. Billing adjustment (Bocklage) | | \$0 | \$0 | | \$0 | -\$521,458 | |
| | 4. Large power annualization (Bocklage) | | \$0 | \$0 | | \$0 | \$160,994 | |
| | 5. Non-Large power rate switcher (Cox) | | \$0 | \$0 | | \$0 | \$483,274 | |
| | 6. MEEIA, Weather Norm, & 365 day adjustment (Cox, Bocklage) | | \$0 | \$0 | | \$0 | -\$10,029,653 | |
| | 7. Growth adjustment (Cox) | | \$0 | \$0 | | \$0 | -\$244,990 | |
| | 8. To add Economic Development Rider (Harris) | | \$0 | \$0 | | \$0 | -\$27,759 | |
| Rev-3 | Residential Unbilled Revenue | 440.001 | \$0 | \$0 | \$0 | \$0 | \$2,022,489 | \$2,022,489 |
| | 1. To remove unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | \$2,022,489 | |
| Rev-4 | Residential FAC Billed Revenue | 440.001 | \$0 | \$0 | \$0 | \$0 | -\$723,681 | -\$723,681 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$723,681 | |
| Rev-5 | Residential MEEIA Billed Revenue | 440.001 | \$0 | \$0 | \$0 | \$0 | -\$16,321,164 | -\$16,321,164 |
| | 1. To remove MEEIA billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$16,321,164 | |
| Rev-6 | Residential MEEIA Unbilled Revenue | 440.001 | \$0 | \$0 | \$0 | \$0 | \$2,078,316 | \$2,078,316 |
| | 1. To remove MEEIA Unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | \$2,078,316 | |
| Rev-8 | Commercial Unbilled Revenue | 442.001 | \$0 | \$0 | \$0 | \$0 | -\$689,351 | -\$689,351 |
| | 1. To remove unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | -\$689,351 | |
| Rev-9 | Commercial FAC Billed Revenue | 442.001 | \$0 | \$0 | \$0 | \$0 | -\$859,414 | -\$859,414 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$859,414 | |
| Rev-10 | Commercial MEEIA Billed Revenue | 442.001 | \$0 | \$0 | \$0 | \$0 | -\$11,029,393 | -\$11,029,393 |
| | 1. To remove MEEIA billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$11,029,393 | |
| Rev-12 | Commercial MEEIA Unbilled Revenue | 442.001 | \$0 | \$0 | \$0 | \$0 | \$1,773,612 | \$1,773,612 |
| | 1. To remove MEEIA unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | \$1,773,612 | |
| Rev-14 | Commercial Primary Unbilled | 442.101 | \$0 | \$0 | \$0 | \$0 | -\$178,432 | -\$178,432 |
| | 1. To remove unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | -\$178,432 | |
| Rev-15 | Commercial Primary FAC Billed | 442.101 | \$0 | \$0 | \$0 | \$0 | -\$201,632 | -\$201,632 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$201,632 | |

Eversource Missouri Metro
 Case No. ER-2022-0129
 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-16 | Commercial Primary MEEIA Billed | 442.101 | \$0 | \$0 | \$0 | \$0 | -\$1,859,663 | -\$1,859,663 |
| | 1. To remove MEEIA billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$1,859,663 | |
| Rev-19 | Industrial Primary Unbilled | 442.201 | \$0 | \$0 | \$0 | \$0 | \$575,003 | \$575,003 |
| | 1. To remove unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | \$575,003 | |
| Rev-20 | Industrial Primary FAC Billed | 442.201 | \$0 | \$0 | \$0 | \$0 | -\$311,280 | -\$311,280 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$311,280 | |
| Rev-21 | Industrial Primary MEEIA Billed | 442.201 | \$0 | \$0 | \$0 | \$0 | -\$606,392 | -\$606,392 |
| | 1. To remove MEEIA billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$606,392 | |
| Rev-24 | Industrial Secondary Unbilled | 442.202 | \$0 | \$0 | \$0 | \$0 | -\$25,049 | -\$25,049 |
| | 1. To remove unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | -\$25,049 | |
| Rev-25 | Industrial Secondary FAC Billed | 442.202 | \$0 | \$0 | \$0 | \$0 | -\$66,657 | -\$66,657 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$66,657 | |
| Rev-26 | Industrial Secondary MEEIA Billed | 442.202 | \$0 | \$0 | \$0 | \$0 | -\$757,341 | -\$757,341 |
| | 1. To remove MEEIA billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$757,341 | |
| Rev-28 | Industrial Ssecondary MEEIA Unbilled | 442.202 | \$0 | \$0 | \$0 | \$0 | \$603,346 | \$603,346 |
| | 1. To remove MEEIA unbilled revenue (Majors) | | \$0 | \$0 | | \$0 | \$603,346 | |
| Rev-30 | Industrial Street & Highway Lighting FAC Billed | 444.001 | \$0 | \$0 | \$0 | \$0 | -\$17,784 | -\$17,784 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$17,784 | |
| Rev-32 | Traffic Signal Sales FAC Billed | 444.002 | \$0 | \$0 | \$0 | \$0 | -\$35 | -\$35 |
| | 1. To remove FAC billed revenue (Majors) | | \$0 | \$0 | | \$0 | -\$35 | |
| Rev-33 | Adjustment to the General Ledger | 440.000 | \$0 | \$0 | \$0 | \$0 | -\$260,737 | -\$260,737 |
| | 1. Adjustment to general ledger to match starting revenues (Majors) | | \$0 | \$0 | | \$0 | -\$260,737 | |
| Rev-36 | Sales For Resale Capacity | 447.012 | \$0 | \$0 | \$0 | \$0 | -\$141,939 | -\$141,939 |
| | 1. Adjustment to annualize Firm Sales (Capacity and Fixed)(Lyons) | | \$0 | \$0 | | \$0 | -\$141,939 | |
| Rev-37 | Sales For Resale SFR Retail | 447.020 | \$0 | \$0 | \$0 | \$0 | \$4,069,792 | \$4,069,792 |
| | 1. Adjustment to annualize Firm Energy Sales (Lyons) | | \$0 | \$0 | | \$0 | \$4,069,792 | |
| | 1. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| Rev-40 | Sales For Resale Bulk | 447.030 | \$0 | \$0 | \$0 | \$0 | -\$136,777,017 | -\$136,777,017 |

Eversource Missouri Metro
Case No. ER-2022-0129
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 include an annualized level of TCR's Ancillary Services, RNU's and MINT Line Loss (Lyons) | | \$0 | \$0 | | \$0 | \$8,134,786 | |
| | 2. To annualize Non-Firm Off System Sales (Lyons) | | \$0 | \$0 | | \$0 | -\$144,911,803 | |
| Rev-43 | Provision for Rate Refunds - Missouri | 449.110 | \$0 | \$0 | \$0 | \$0 | \$33,377,012 | \$33,377,012 |
| | 1. To remove TY amortization of the deferred OSS excess margin (Young) | | \$0 | \$0 | | \$0 | -\$802,056 | |
| | 2. To remove FAC under recovery (Lyons) | | \$0 | \$0 | | \$0 | \$34,179,068 | |
| Rev-45 | Forfeited Discounts - Missouri | 450.001 | \$0 | \$0 | \$0 | \$0 | \$2,689,088 | \$2,689,088 |
| | 1. To include an annualized level of late payment revenue (Majors) | | \$0 | \$0 | | \$0 | \$2,689,088 | |
| Rev-56 | Other Elec Rev Trans For Others | 456.100 | \$0 | \$0 | \$0 | \$0 | \$956,039 | \$956,039 |
| | 1. To include an annualized level of transmission revenue (Lyons) | | \$0 | \$0 | | \$0 | \$956,039 | |
| E-4 | Steam Ops - Superv & Engineering - demand | 500.000 | -\$259,022 | \$129,741 | -\$129,281 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$259,022 | \$0 | | \$0 | \$0 | |
| | 7. To adjust test year for incentive compensation (Giacone) | | \$0 | \$129,741 | | \$0 | \$0 | |
| E-5 | Prod Steam Oper - Iatan 1&2 - 100% MO | 500.000 | \$0 | \$37,600 | \$37,600 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the Iatan O&M tracker (Young) | | \$0 | \$37,600 | | \$0 | \$0 | |
| E-7 | Fuel Expense - Coal & Freight w/all 501 labor and Unit Train Depr | 501.000 | -\$403,873 | -\$25,864,335 | -\$26,268,208 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$403,873 | \$0 | | \$0 | \$0 | |
| | 2. To annualize Fuel Expense - Coal (Young) | | \$0 | -\$25,055,066 | | \$0 | \$0 | |
| | 3. To annualize dust & freeze adders (Young) | | \$0 | \$1,247,774 | | \$0 | \$0 | |
| | 4. To remove unit train depreciation expense (Young) | | \$0 | -\$2,057,043 | | \$0 | \$0 | |
| E-8 | Fuel Expense - Oil - energy | 501.000 | \$0 | \$576,687 | \$576,687 | \$0 | \$0 | \$0 |
| | 1. To annualize start-up oil expense (Young) | | \$0 | \$576,687 | | \$0 | \$0 | |
| E-9 | Fuel Expense - Gas - energy | 501.000 | \$0 | -\$4,577,149 | -\$4,577,149 | \$0 | \$0 | \$0 |
| | 1. To annualize start-up gas expense (Young) | | \$0 | -\$4,577,149 | | \$0 | \$0 | |
| E-10 | 100% MO STB (Surface Transportation Board) | 501.000 | \$0 | \$101,759 | \$101,759 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the STB deferred costs (Young) | | \$0 | \$101,759 | | \$0 | \$0 | |
| E-12 | Fuel Expense - Additives - (NH4, limestone, other) | 501.000 | \$0 | \$711,358 | \$711,358 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel additives (Young) | | \$0 | \$115,180 | | \$0 | \$0 | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 additives-ammonia (Young) | | \$0 | \$596,178 | | \$0 | \$0 | |
| E-14 | Fuel Expense - Residuals - Non-Labor | 501.000 | \$0 | \$25,668 | \$25,668 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel residuals (Young) | | \$0 | \$25,668 | | \$0 | \$0 | |
| E-17 | Fuel Expense Rider Underrecov-100% MO | 501.000 | \$0 | -\$134,090 | -\$134,090 | \$0 | \$0 | \$0 |
| | 1. To remove FAC under recovery (Lyons) | | \$0 | -\$134,090 | | \$0 | \$0 | |
| E-19 | Steam Operating Expense - demand | 502.000 | -\$502,053 | \$0 | -\$502,053 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$502,053 | \$0 | | \$0 | \$0 | |
| E-22 | Steam Operating Electric Expense - demand | 505.000 | -\$233,043 | \$0 | -\$233,043 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$233,043 | \$0 | | \$0 | \$0 | |
| E-25 | Misc. Other Power Expenses - demand | 506.000 | -\$190,066 | -\$95,190 | -\$285,256 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$190,066 | \$0 | | \$0 | \$0 | |
| | 2. To remove TY amortization of the LaCygne obsolete inventory deferred costs (Young) | | \$0 | -\$95,115 | | \$0 | \$0 | |
| | 3. To remove dues and donations from the test year (Nieto) | | \$0 | -\$75 | | \$0 | \$0 | |
| E-26 | Misc. Other Power Expenses Iatan 2 - 100% MO | 506.000 | \$0 | \$29,423 | \$29,423 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the deferred 2011 flood costs (Young) | | \$0 | \$29,423 | | \$0 | \$0 | |
| E-28 | Steam Operating Expense Rents - demand | 507.000 | -\$38 | \$0 | -\$38 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$38 | \$0 | | \$0 | \$0 | |
| E-38 | Steam Maintenance Suprv & Engineering - demand | 510.000 | -\$176,950 | -\$407,715 | -\$584,665 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$176,950 | \$0 | | \$0 | \$0 | |
| | 2. To remove bonuses booked in the test year (CS-11) (Giacone) | | \$0 | -\$246,891 | | \$0 | \$0 | |
| | 3. To remove Montrose maintenance from test year (Nieto) | | \$0 | -\$75,232 | | \$0 | \$0 | |
| | 4. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$85,592 | | \$0 | \$0 | |
| E-41 | Maintenance of Structures - demand | 511.000 | -\$60,697 | \$182,819 | \$122,122 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$60,697 | \$0 | | \$0 | \$0 | |
| | 2. To remove Montrose maintenance from test year (Nieto) | | \$0 | -\$16,107 | | \$0 | \$0 | |
| | 3. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$198,926 | | \$0 | \$0 | |
| E-44 | Maintenance of Boiler Plant - demand | 512.000 | -\$331,118 | \$1,642,019 | \$1,310,901 | \$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
 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 adjust test year for 12-31-2021 payroll (Giacone) | | -\$331,118 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$1,642,019 | | \$0 | \$0 | |
| E-47 | Maintenance of Electric Plant - demand | 513.000 | -\$51,076 | -\$70,257 | -\$121,333 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$51,076 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$70,257 | | \$0 | \$0 | |
| E-50 | Maintenance of Misc. Steam Plant - demand | 514.000 | -\$3,099 | \$20,222 | \$17,123 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$3,099 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$20,222 | | \$0 | \$0 | |
| E-57 | Prod Nuclear Oper - Superv & Engineering - demand | 517.000 | -\$349,471 | -\$62,493 | -\$411,964 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$349,471 | \$0 | | \$0 | \$0 | |
| | 2. To remove bonuses booked in the test year (CS-11) (Giacone) | | \$0 | -\$23,500 | | \$0 | \$0 | |
| | 3. To adjust test year for incentive compensation (Giacone) | | \$0 | -\$38,993 | | \$0 | \$0 | |
| E-58 | Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy | 518.000 | \$0 | \$5,538,431 | \$5,538,431 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel expense - nuclear (Young) | | \$0 | \$5,538,431 | | \$0 | \$0 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-59 | Nuclear Fuel Expense - Oil - energy | 518.100 | \$0 | -\$65,960 | -\$65,960 | \$0 | \$0 | \$0 |
| | 1. To annualize start-up oil expense (Young) | | \$0 | -\$65,960 | | \$0 | \$0 | |
| E-61 | Coolants and Water - demand | 519.000 | -\$114,697 | -\$101,366 | -\$216,063 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$114,697 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year for Wolf Creek water contract (Giacone) | | \$0 | -\$101,366 | | \$0 | \$0 | |
| E-62 | Steam Expense - demand | 520.000 | -\$605,198 | \$0 | -\$605,198 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$605,198 | \$0 | | \$0 | \$0 | |
| E-64 | Electric Expense - demand | 523.000 | -\$70,777 | \$0 | -\$70,777 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$70,777 | \$0 | | \$0 | \$0 | |
| E-65 | Misc. Nuclear Power Expenses - Allocated - demand | 524.000 | -\$591,637 | -\$759,754 | -\$1,351,391 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$591,637 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year for incentive compensation (Giacone) | | \$0 | -\$759,754 | | \$0 | \$0 | |

Eversource Missouri Metro
Case No. ER-2022-0129
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-71 | Refueling Outage Amort - demand | 524.950 | \$0 | -\$19,347 | -\$19,347 | \$0 | \$0 | \$0 |
| | 1. To adjust for Wolf Creek Refueling Amortization through 12-31-2021 (Nieto) | | \$0 | -\$19,347 | | \$0 | \$0 | |
| E-72 | Refueling Outage Amort - MO | 524.950 | \$0 | -\$28,019 | -\$28,019 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the Wolf Creek refuel 18 deferred costs (Young) | | \$0 | \$21,023 | | \$0 | \$0 | |
| | 2. To remove TY amortization of the Wolf Creek mid-cycle outage deferred costs (Young) | | \$0 | -\$49,042 | | \$0 | \$0 | |
| E-76 | Prod Nuclear Maint - Suprv & Engineering - demand | 528.000 | -\$151,677 | \$1,010,307 | \$858,630 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$151,677 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$1,249,128 | | \$0 | \$0 | |
| | 3. To adjust test year for incentive compensation (Giacone) | | \$0 | -\$238,821 | | \$0 | \$0 | |
| E-78 | Prod Nuclear Maint - Maint of Structures - demand | 529.000 | -\$100,548 | \$305,258 | \$204,710 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$100,548 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$305,258 | | \$0 | \$0 | |
| E-80 | Prod Nuclear Maint - Maint Reactor Plant demand | 530.000 | -\$87,561 | -\$4,862,208 | -\$4,949,769 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$87,561 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$4,862,208 | | \$0 | \$0 | |
| E-81 | Nuclear Maintenance Outage Expense Reversal demand | 530.900 | \$0 | \$3,824,700 | \$3,824,700 | \$0 | \$0 | \$0 |
| | 1. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$3,824,700 | | \$0 | \$0 | |
| E-82 | Refueling Outage Maint Amortization | 530.950 | \$0 | -\$39,531 | -\$39,531 | \$0 | \$0 | \$0 |
| | 1. To adjust for Wolf Creek Refueling Amortization through 12-31-2021 (Nieto) | | \$0 | -\$39,531 | | \$0 | \$0 | |
| E-83 | Refueling Outage Maint Amortization ER-2009-0089 MO Only | 530.950 | \$0 | -\$380,754 | -\$380,754 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the Wolf Creek refuel 18 deferred costs (Young) | | \$0 | \$63,068 | | \$0 | \$0 | |
| | 2. To remove TY amortization of the Wolf Creek mid-cycle outage deferred costs (Young) | | \$0 | -\$443,822 | | \$0 | \$0 | |
| E-85 | Prod Nuclear Maint - Electric Plant - demand | 531.000 | -\$117,625 | -\$767,580 | -\$885,205 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$117,625 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$767,580 | | \$0 | \$0 | |

Energy Missouri Metro
Case No. ER-2022-0129
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-87 | Prod Nuclear Maint- Misc. Plant - demand | 532.000 | -\$56,271 | \$270,034 | \$213,763 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$56,271 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$301,054 | | \$0 | \$0 | |
| | 3. To remove the 100-ton crane lease expense from the test year (Giacone) | | \$0 | -\$31,020 | | \$0 | \$0 | |
| E-99 | Prod Turbine Oper - Suprv & Engineering - demand | 546.100 | -\$8,332 | \$0 | -\$8,332 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$8,332 | \$0 | | \$0 | \$0 | |
| E-100 | Other Fuel Expense - Oil - energy | 547.000 | -\$5,301 | -\$7,419,210 | -\$7,424,511 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$5,301 | \$0 | | \$0 | \$0 | |
| | 2. To annualize fuel expense - oil (Young) | | \$0 | -\$7,419,210 | | \$0 | \$0 | |
| E-101 | Other Fuel Expense - Gas - energy | 547.000 | \$0 | -\$28,755,876 | -\$28,755,876 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel expense - volumetric gas (Young) | | \$0 | -\$28,891,721 | | \$0 | \$0 | |
| | 2. To annualize fuel expense - gas reservation (Young) | | \$0 | \$135,845 | | \$0 | \$0 | |
| E-102 | Other Fuel Expense - Hedging - MO | 547.000 | \$0 | -\$414 | -\$414 | \$0 | \$0 | \$0 |
| | 1. To remove hedging costs (Young) | | \$0 | -\$414 | | \$0 | \$0 | |
| E-103 | Other Fuel Expense - Additives - energy | 547.000 | \$0 | -\$67,976 | -\$67,976 | \$0 | \$0 | \$0 |
| | 1. To remove premium ammonia (Young) | | \$0 | -\$67,976 | | \$0 | \$0 | |
| E-105 | Other Power Generation Expense - demand | 548.000 | -\$14,600 | \$0 | -\$14,600 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$14,600 | \$0 | | \$0 | \$0 | |
| E-106 | Misc. Other Power Generation Expense - demand | 549.000 | -\$32,095 | \$0 | -\$32,095 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$32,095 | \$0 | | \$0 | \$0 | |
| E-110 | Other Maint - Suprv & Engineering - Structures, General & Misc. - demand | 551.000 | -\$1,942 | \$43,091 | \$41,149 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$1,942 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$43,091 | | \$0 | \$0 | |
| E-111 | Other General Maintenance - Structures - demand | 552.000 | -\$2,224 | \$14,049 | \$11,825 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$2,224 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$14,049 | | \$0 | \$0 | |
| E-112 | Other General Maintenance - General Plant - demand | 553.000 | -\$86,026 | \$106,337 | \$20,311 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$86,026 | \$0 | | \$0 | \$0 | |

Eversource Missouri Metro
Case No. ER-2022-0129
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 | \$106,337 | | \$0 | \$0 | |
| E-113 | Other General Maintenance - Misc. Other General Plant - demand | 554.000 | -\$636 | -\$101,683 | -\$102,319 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$636 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$101,683 | | \$0 | \$0 | |
| E-117 | Purchased Power - Energy | 555.000 | \$0 | -\$127,263,873 | -\$127,263,873 | \$0 | \$0 | \$0 |
| | 1. To reflect an annualized level of SPP Administrative fees (Lyons) | | \$0 | \$3,558,827 | | \$0 | \$0 | |
| | 2. To include an annual level of border customers and parallel gen (Lyons) | | \$0 | \$1,335,005 | | \$0 | \$0 | |
| | 3. To annualize purchased power expense (Young) | | \$0 | -\$132,157,705 | | \$0 | \$0 | |
| E-119 | Solar Renew Energy Credits (100% MO) | 555.020 | \$0 | \$1,534,829 | \$1,534,829 | \$0 | \$0 | \$0 |
| | 1. To reverse RER tariff (Young) | | \$0 | -\$4,298,177 | | \$0 | \$0 | |
| | 2. To reverse RER tariff (Young) | | \$0 | \$5,833,006 | | \$0 | \$0 | |
| E-120 | System Control and Load Dispatch - demand | 556.000 | -\$38,933 | -\$36,660 | -\$75,593 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$38,933 | \$0 | | \$0 | \$0 | |
| | 2. To remove bonuses booked in the test year (CS-11) (Giacone) | | \$0 | -\$36,660 | | \$0 | \$0 | |
| E-121 | Prod - Other - Other Expenses - demand | 557.000 | -\$70,022 | -\$90,000 | -\$160,022 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$70,022 | \$0 | | \$0 | \$0 | |
| | 2. To remove the Eversource Central Machine Facility lease expense from the test year (Giacone) | | \$0 | -\$90,000 | | \$0 | \$0 | |
| E-128 | Transmission Oper - Suprv & Engineering - demand | 560.000 | -\$33,486 | \$0 | -\$33,486 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$33,486 | \$0 | | \$0 | \$0 | |
| E-129 | Transmission Oper - Load Dispatch - energy | 561.000 | -\$33,829 | \$490,938 | \$457,109 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$33,829 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of SPP Administrative fees (Lyons) | | \$0 | \$490,938 | | \$0 | \$0 | |
| E-130 | Transmission Oper - Station Expenses - demand | 562.000 | -\$7,931 | \$0 | -\$7,931 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$7,931 | \$0 | | \$0 | \$0 | |
| E-131 | Transmission Oper - Overhead Line Expenses - demand | 563.000 | -\$232 | \$0 | -\$232 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$232 | \$0 | | \$0 | \$0 | |
| E-133 | Transmission of Electricity by Others - energy | 565.000 | \$0 | \$1,095,724 | \$1,095,724 | \$0 | \$0 | \$0 |

Energy Missouri Metro
Case No. ER-2022-0129
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 include an annualized level of transmission expense (Lyons) | | \$0 | \$1,169,850 | | \$0 | \$0 | |
| | 2. To remove transmission expense for FERC incentives related to the Transource Missouri Projects (Majors) | | \$0 | -\$74,126 | | \$0 | \$0 | |
| E-136 | Misc. Transmission Expense - demand | 566.000 | -\$24,971 | \$0 | -\$24,971 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$24,971 | \$0 | | \$0 | \$0 | |
| E-137 | Transmission Operation Rents - demand | 567.000 | \$0 | -\$1,888,520 | -\$1,888,520 | \$0 | \$0 | \$0 |
| | 1. To remove the Wolf Creek to LaCygne 345 KV transmission line lease expense from the test year (Giacone) | | \$0 | -\$1,888,520 | | \$0 | \$0 | |
| E-138 | Regional Transmission Operation - energy | 575.000 | \$0 | -\$2,616,326 | -\$2,616,326 | \$0 | \$0 | \$0 |
| | 1. To reflect an annualized level of SPP Administrative fees (Lyons) | | \$0 | -\$2,616,326 | | \$0 | \$0 | |
| E-141 | Transmission Maint - Suprv & Engineering - demand | 568.000 | -\$4,567 | -\$17,623 | -\$22,190 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$4,567 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$17,623 | | \$0 | \$0 | |
| E-142 | Transmission Maint - Structures - demand | 569.000 | -\$5,378 | \$13,194 | \$7,816 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$5,378 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$13,194 | | \$0 | \$0 | |
| E-143 | Transmission Maint - Station Equipment - demand | 570.000 | -\$43,040 | -\$269,560 | -\$312,600 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$43,040 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$269,560 | | \$0 | \$0 | |
| E-144 | Transmission Maint - Overhead Lines -demand | 571.000 | -\$6,051 | \$565,042 | \$558,991 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$6,051 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$565,042 | | \$0 | \$0 | |
| E-145 | Transmission Maint - Underground Line - demand | 572.000 | \$0 | \$13,500 | \$13,500 | \$0 | \$0 | \$0 |
| | 1. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$13,500 | | \$0 | \$0 | |
| E-146 | Transmission Maint - Misc Trans Plant - demand | 573.000 | \$0 | \$6 | \$6 | \$0 | \$0 | \$0 |
| | 1. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$6 | | \$0 | \$0 | |
| E-152 | Distribution Oper - Suprv & Engineering (Dist Plt) | 580.000 | -\$122,678 | \$0 | -\$122,678 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$122,678 | \$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
 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-153 | Distribution Oper - Load Dispatch (Dist Plt) | 581.000 | -\$40,898 | \$0 | -\$40,898 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$40,898 | \$0 | | \$0 | \$0 | |
| E-154 | Distribution Oper - Station Expenses (Acct 362) | 582.000 | -\$3,043 | \$0 | -\$3,043 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$3,043 | \$0 | | \$0 | \$0 | |
| E-155 | Distribution Oper - Overhead Line Expenses (Acct 367) | 583.000 | -\$68,534 | \$0 | -\$68,534 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$68,534 | \$0 | | \$0 | \$0 | |
| E-156 | Distribution Oper - Underground Line Expenses | 584.000 | -\$38,504 | \$0 | -\$38,504 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$38,504 | \$0 | | \$0 | \$0 | |
| E-158 | Distribution Oper - Meters Expense (Acct 370) | 586.000 | -\$130,084 | \$0 | -\$130,084 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$130,084 | \$0 | | \$0 | \$0 | |
| E-159 | Distribution Oper - Customer Install Expense (Acct 371) | 587.000 | -\$168 | \$0 | -\$168 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$168 | \$0 | | \$0 | \$0 | |
| E-160 | Distribution Oper - Misc. Distribution Expense (Dist Plt) | 588.000 | -\$167,287 | -\$102 | -\$167,389 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$167,287 | \$0 | | \$0 | \$0 | |
| | 2. To remove dues and donations from the test year (Nieto) | | \$0 | -\$102 | | \$0 | \$0 | |
| E-164 | Distribution Maint - Suprv & Engineering (Dist Plt) | 590.000 | -\$6,675 | -\$10,675 | -\$17,350 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$6,675 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | -\$10,675 | | \$0 | \$0 | |
| E-165 | Distribution Maint - Structures (Acct 361) | 591.000 | -\$100 | \$579 | \$479 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$100 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$579 | | \$0 | \$0 | |
| E-166 | Distribution Maint - Station Equipment (Acct 362) | 592.000 | -\$14,549 | \$80,288 | \$65,739 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$14,549 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$80,288 | | \$0 | \$0 | |
| E-167 | Distribution Maint - Overhead Lines (Acct 365) | 593.000 | -\$302,753 | \$3,430,631 | \$3,127,878 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$302,753 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$3,430,631 | | \$0 | \$0 | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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-168 | Distribution Maint - Underground Lines (Acct 367) | 594.000 | -\$57,849 | \$391,568 | \$333,719 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$57,849 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$391,568 | | \$0 | \$0 | |
| E-169 | Distribution Maint - Line Transformers (Acct 368) | 595.000 | -\$12,024 | \$13,334 | \$1,310 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$12,024 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$13,334 | | \$0 | \$0 | |
| E-170 | Distribution Maint - Street Light & Signals (Acct 373) | 596.000 | -\$9,088 | \$28,242 | \$19,154 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$9,088 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$28,242 | | \$0 | \$0 | |
| E-171 | Distribution Maint - Meters (Acct 370) | 597.000 | -\$20,460 | \$34,552 | \$14,092 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$20,460 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$34,552 | | \$0 | \$0 | |
| E-172 | Distribution Maint - Misc. Distribution Pin (Dist Plt) | 598.000 | -\$22,581 | \$331,762 | \$309,181 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$22,581 | \$0 | | \$0 | \$0 | |
| | 2. To normalize and annualize non-wage maintenance expense (Nieto) | | \$0 | \$331,762 | | \$0 | \$0 | |
| E-176 | Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expences (C 1) | 901.000 | -\$102,092 | \$0 | -\$102,092 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$102,092 | \$0 | | \$0 | \$0 | |
| E-177 | Customer Accounts Expense - Meter Reading (C 1) | 902.000 | -\$91,780 | -\$924,048 | -\$1,015,828 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$91,780 | \$0 | | \$0 | \$0 | |
| | 2. To include annualized meter replacement O&M expense (Majors) | | \$0 | -\$924,048 | | \$0 | \$0 | |
| E-178 | Customer Accounts Expense - Records & Collection (C 1) | 903.000 | -\$468,144 | \$78,006 | -\$390,138 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$468,144 | \$0 | | \$0 | \$0 | |
| | 2. To adjust test year interest on customer deposits (Nieto) | | \$0 | -\$73,190 | | \$0 | \$0 | |
| | 3. To reclassify interest paid on customer deposits to above the line account (Nieto) | | \$0 | \$151,196 | | \$0 | \$0 | |
| E-181 | Uncollectible Accounts - 100% MO | 904.000 | \$0 | \$4,046,945 | \$4,046,945 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of bad debt (Majors) | | \$0 | \$990,523 | | \$0 | \$0 | |
| | 2. To reclassify bad debt from Evergy receivables company | | \$0 | \$3,056,422 | | \$0 | \$0 | |

Evergy Missouri Metro
Case No. ER-2022-0129
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-183 | Customer Accounts Expense - Misc. (C 1) | 905.000 | -\$587 | \$1,399,503 | \$1,398,916 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$587 | \$0 | | \$0 | \$0 | |
| | 2. To reclassify accounts receivable bank fees to above the line account (Nieto) | | \$0 | \$1,326,417 | | \$0 | \$0 | |
| | 3. To include an annualized level of accounts receivable bank fees through 12-31-2021 (Nieto) | | \$0 | \$73,086 | | \$0 | \$0 | |
| E-186 | Customer Service - Supervision (C 1) | 907.000 | -\$5,616 | \$0 | -\$5,616 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$5,616 | \$0 | | \$0 | \$0 | |
| E-187 | Customer Assistance Expenses - Allocated (C 1) | 908.000 | \$0 | \$112,359 | \$112,359 | \$0 | \$174,818 | \$174,818 |
| | 1. To remove portion of customer survey related to political questions (CS-11) (Giacone) | | \$0 | -\$688 | | \$0 | \$0 | |
| | 2. To annualize Economic Relief Program expense (Nieto) | | \$0 | \$113,793 | | \$0 | \$0 | |
| | 3. To adjust Income Weatherization test year (Nieto) | | \$0 | \$0 | | \$0 | -\$51,124 | |
| | 4. To adjust Income Weatherization test year (Nieto) | | \$0 | \$0 | | \$0 | \$225,942 | |
| | 5. To adjust test year for advertising expense (Nieto) | | \$0 | -\$746 | | \$0 | \$0 | |
| E-188 | Customer Assistance Expenses - DSM - MO | 908.000 | -\$71,093 | -\$4,670,732 | -\$4,741,825 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$71,093 | \$0 | | \$0 | \$0 | |
| | 2. To remove TY amortization of the deferred DSM program costs (Young) | | \$0 | -\$4,910,379 | | \$0 | \$0 | |
| | 3. To adjust the amortization of the DSM opt-out reg assets (Young) | | \$0 | \$239,647 | | \$0 | \$0 | |
| E-191 | Cust Assist Exp - Exp Rider 343 MEIAA4 | 908.100 | \$0 | \$0 | \$0 | \$0 | -\$876,779 | -\$876,779 |
| | 1. To remove test year MEEIA expenses (Majors) | | \$0 | \$0 | | \$0 | -\$876,779 | |
| E-192 | Customer Assistance Exp-MEEIA 100% MO | 908.500 | \$0 | -\$2,500 | -\$2,500 | \$0 | -\$13,815,303 | -\$13,815,303 |
| | 1. To remove test year MEEIA expenses (Majors) | | \$0 | \$0 | | \$0 | -\$13,815,303 | |
| | 2. To remove dues and donations from the test year (Nieto) | | \$0 | -\$2,500 | | \$0 | \$0 | |
| E-194 | Informational & Instructional Advertising (C 1) | 909.000 | \$0 | -\$8,742 | -\$8,742 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for advertising expense (Nieto) | | \$0 | -\$8,742 | | \$0 | \$0 | |
| E-195 | Informational & Instructional Advertising - DSM - MO | 909.000 | \$0 | -\$50,986 | -\$50,986 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the deferred DSM advertising costs (Young) | | \$0 | -\$50,986 | | \$0 | \$0 | |
| E-196 | Misc Customer Accounts & Info - Allocated (C 1) | 910.000 | -\$79,777 | -\$90 | -\$79,867 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$79,777 | \$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
 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 adjust test year for advertising expense (Nieto) | | \$0 | -\$90 | | \$0 | \$0 | |
| E-197 | Misc Cust Accts & Info Exp-100% MO | 910.000 | \$0 | -\$8,470,587 | -\$8,470,587 | \$0 | \$157,614 | \$157,614 |
| | 1. To remove Renewable Energy Standard amortization from test year (Nieto) | | \$0 | -\$8,470,587 | | \$0 | \$0 | |
| | 2. To remove amortization of EV charging station regulatory liability (Majors) | | \$0 | \$0 | | \$0 | \$157,614 | |
| E-201 | Sales Supervision (C 1) | 911.000 | -\$3,283 | \$0 | -\$3,283 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$3,283 | \$0 | | \$0 | \$0 | |
| E-202 | Sales Demonstration & Selling (C 1) | 912.000 | -\$15,608 | -\$465 | -\$16,073 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$15,608 | \$0 | | \$0 | \$0 | |
| | 2. To remove dues and donations from the test year (Nieto) | | \$0 | -\$465 | | \$0 | \$0 | |
| E-204 | Miscellaneous Sales Expense (C 1) | 916.000 | -\$2,547 | \$0 | -\$2,547 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$2,547 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-208 | Administrative & General Salaries - Allocated (Sal&Wg) | 920.000 | -\$1,735,042 | -\$7,778,234 | -\$9,513,276 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$1,735,042 | \$0 | | \$0 | \$0 | |
| | 2. To remove equity compensation expense (CS-11) (Giacone) | | \$0 | -\$3,455,038 | | \$0 | \$0 | |
| | 3. To remove bonuses booked in the test year (CS-11) (Giacone) | | \$0 | -\$1,494,532 | | \$0 | \$0 | |
| | 4. To adjust test year for incentive compensation (Giacone) | | \$0 | -\$2,828,664 | | \$0 | \$0 | |
| E-211 | Administrative & General Office Supplies - Allocated (energy) | 921.000 | -\$389 | -\$1,682 | -\$2,071 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$389 | \$0 | | \$0 | \$0 | |
| | 2. To reclassify certain expense report items to below the line (CS-11) (Giacone) | | \$0 | -\$1,183 | | \$0 | \$0 | |
| | 3. To remove dues and donations from the test year (Nieto) | | \$0 | -\$499 | | \$0 | \$0 | |
| E-214 | Administrative Expense Transfer Credit (energy) | 922.000 | \$0 | -\$14,311,325 | -\$14,311,325 | \$0 | -\$25 | -\$25 |
| | 1. To remove PISA amounts booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | -\$25 | |
| | 2. To include an annualized level of Common Use Billings (Lyons) | | \$0 | -\$14,311,325 | | \$0 | \$0 | |
| E-215 | Administrative Expense Transfer Credit - 100% MO | 922.050 | \$0 | \$0 | \$0 | \$0 | -\$2,771,108 | -\$2,771,108 |
| | 1. To include an annualized level of Common Use Billings (Lyons) | | \$0 | \$0 | | \$0 | -\$2,771,108 | |

Eversource Missouri Metro
 Case No. ER-2022-0129
 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-219 | Property Insurance (General Plant) | 924.000 | -\$6 | -\$619,265 | -\$619,271 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$6 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of insurance expense through 12-31-2021 (Nieto) | | \$0 | -\$619,265 | | \$0 | \$0 | |
| E-220 | Injuries and Damages (Sal&Wg) | 925.000 | \$0 | \$1,367,355 | \$1,367,355 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of insurance expense through 12-31-2021 (Nieto) | | \$0 | \$437,550 | | \$0 | \$0 | |
| | 2. To include an annualized level of injuries and damages (Nieto) | | \$0 | \$929,805 | | \$0 | \$0 | |
| E-221 | Employee Pensions (Sal&Wg) | 926.000 | \$0 | -\$10,646,499 | -\$10,646,499 | \$0 | \$0 | \$0 |
| | 1. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone) | | \$0 | -\$1,226,528 | | \$0 | \$0 | |
| | 2. To adjust test year for May 2022 Pension expense (Giacone) | | \$0 | -\$9,419,971 | | \$0 | \$0 | |
| E-222 | Employee Benefits - OPEB - Allocated (Sal&Wg) | 926.000 | \$0 | -\$662,005 | -\$662,005 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for May 2022 OPEB expense (Giacone) | | \$0 | -\$662,005 | | \$0 | \$0 | |
| E-225 | Other Miscellaneous Employee Benefits (Sal&Wg) | 926.000 | \$0 | -\$2,044,038 | -\$2,044,038 | \$0 | \$0 | \$0 |
| | 1. To adjust test year benefits for the update period 12 months ending 12/31/2021 (Giacone) | | \$0 | -\$2,044,038 | | \$0 | \$0 | |
| E-227 | Misc. Regulatory Commission Filings (Demand) | 928.000 | -\$11,059 | \$0 | -\$11,059 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$11,059 | \$0 | | \$0 | \$0 | |
| E-228 | Reg Commission Expense - FERC Assessment (demand) | 928.003 | \$0 | -\$78,468 | -\$78,468 | \$0 | \$0 | \$0 |
| | 1. To annualize FERC assessment (Majors) | | \$0 | -\$78,468 | | \$0 | \$0 | |
| E-229 | Reg Commission Expense - MPSC Assessment - 100% MO | 928.002 | \$0 | -\$72,565 | -\$72,565 | \$0 | -\$321,275 | -\$321,275 |
| | 1. To annualize MOPSC assessment (Majors) | | \$0 | \$0 | | \$0 | -\$321,275 | |
| | 2. To adjust test year for a normalized level of rate case expense (Giacone) | | \$0 | -\$72,565 | | \$0 | \$0 | |
| E-239 | Misc. General Expense (energy) | 930.200 | \$0 | -\$1,292,421 | -\$1,292,421 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To remove equity compensation expense (CS-11) (Giacone) | | \$0 | -\$719,139 | | \$0 | \$0 | |
| | 3. To remove MEDA dues from the test year (Nieto) | | \$0 | -\$60,967 | | \$0 | \$0 | |
| | 4. To remove EEI dues from the test year (Nieto) | | \$0 | -\$507,281 | | \$0 | \$0 | |
| | 5. To remove dues and donations from the test year (Nieto) | | \$0 | -\$5,034 | | \$0 | \$0 | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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-241 | Admin & General Expense - Rents - MO | 931.000 | \$0 | -\$89,558 | -\$89,558 | \$0 | \$0 | \$0 |
| | 1. To remove TY amortization of the lease abatement deferred costs (Young) | | \$0 | -\$89,558 | | \$0 | \$0 | |
| E-244 | Transportation Expense (Dist Plt) | 933.000 | \$0 | -\$6,126,983 | -\$6,126,983 | \$0 | \$0 | \$0 |
| | 1. To remove depreciation clearings from O&M (Young) | | \$0 | -\$6,126,983 | | \$0 | \$0 | |
| E-247 | Maintenance of General Plant (General) | 935.000 | -\$1,073 | \$29,386 | \$28,313 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for 12-31-2021 payroll (Giacone) | | -\$1,073 | \$0 | | \$0 | \$0 | |
| | 2. To remove 1KC 15th floor lease expense (CS-11) (Giacone) | | \$0 | -\$50,137 | | \$0 | \$0 | |
| | 3. To include an annualized level of IT software maintenance expense through 12-31-2021 (Nieto) | | \$0 | \$79,523 | | \$0 | \$0 | |
| E-251 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$0 | \$0 | -\$91,688,838 | -\$91,688,838 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | -\$91,688,838 | |
| E-254 | Contra PISA Depr. Exp-100% MO | 403.326 | \$0 | \$0 | \$0 | \$0 | \$2,299,005 | \$2,299,005 |
| | 1. To remove PISA amounts booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | \$2,299,005 | |
| E-256 | Deferred Depr Exp - 100% MO | 403.557 | \$0 | \$0 | \$0 | \$0 | -\$3,130,290 | -\$3,130,290 |
| | 1. To remove deferred depreciation on Montrose booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | -\$3,130,290 | |
| E-260 | Amortization - Limited Term Plant - Allocated (General) | 404.000 | \$0 | \$1,335,361 | \$1,335,361 | \$0 | \$0 | \$0 |
| | 1. To annualize intangible asset amortization expense (Young) | | \$0 | \$1,335,361 | | \$0 | \$0 | |
| E-261 | Contra PISA Limit TRM Amort Exp-100% MO | 404.326 | \$0 | \$0 | \$0 | \$0 | \$1,673 | \$1,673 |
| | 1. To remove PISA amounts booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | \$1,673 | |
| E-264 | Amortization - Iatan Reg Asset & Other Non-Plant - MO | 405.001 | \$0 | -\$62,465 | -\$62,465 | \$0 | \$0 | \$0 |
| | 1. To adjust the amortization of the Iatan regulatory assets (expense) (Young) | | \$0 | -\$62,465 | | \$0 | \$0 | |
| E-267 | Amortization of Other Plant - Allocated (General) | 405.010 | \$0 | \$49,312,336 | \$49,312,336 | \$0 | \$0 | \$0 |
| | 1. To annualize intangible asset amortization expense (Young) | | \$0 | \$49,312,336 | | \$0 | \$0 | |
| E-270 | Contra PISA Amortization Exp-100% MO | 405.326 | \$0 | \$0 | \$0 | \$0 | \$2,698,961 | \$2,698,961 |
| | 1. To remove PISA amounts booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | \$2,698,961 | |
| E-274 | Regulatory Debits - 100% MO | 407.300 | \$0 | \$1,237,837 | \$1,237,837 | \$0 | \$1,243,674 | \$1,243,674 |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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 include an annual amortization of customer education costs based on a 4 year amortizations (Lyons) | | \$0 | \$24,697 | | \$0 | \$0 | |
| | 2. To include annual amortization for Time of Use Costs based on 4 years (Lyons) | | \$0 | \$346,734 | | \$0 | \$0 | |
| | 3. To include an annual amortization for PAYS program, based on 12 years (Lyons) | | \$0 | \$0 | | \$0 | \$299 | |
| | 4. To amortize COVID 19 AAO costs over a 4 year period (Bolin) | | \$0 | \$866,406 | | \$0 | \$0 | |
| | 5. To include annual amortization of PISA deferral over a 20 year period (Nieto) | | \$0 | \$0 | | \$0 | \$1,243,375 | |
| E-279 | Regulatory Credits - 100% MO | 407.401 | \$0 | -\$3,441,402 | -\$3,441,402 | \$0 | \$0 | \$0 |
| | 1. To amortize the aggregate prospective tracking assets/liabilities (Young) | | \$0 | -\$3,441,402 | | \$0 | \$0 | |
| E-281 | Regulatory Credits -COVID AAO - 100% MO | 407.401 | \$0 | \$0 | \$0 | \$0 | \$3,471,998 | \$3,471,998 |
| | 1. To remove COVID deferral booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | \$3,471,998 | |
| E-284 | Contra PISA Depr and Amort Exp-100% MO | 407.426 | \$0 | \$0 | \$0 | \$0 | \$13,591,748 | \$13,591,748 |
| | 1. To remove PISA amounts booked to test year (CS-11) (Giacone) | | \$0 | \$0 | | \$0 | \$13,591,748 | |
| E-289 | Property Tax (General) | 408.120 | \$0 | \$8,374,242 | \$8,374,242 | \$0 | \$0 | \$0 |
| | 1. To adjust test year property tax expense to reflect 2022 property taxes (Giacone) | | \$0 | \$8,374,242 | | \$0 | \$0 | |
| E-290 | Payroll Tax, Incl Unemployment (Sal&Wg) | 408.140 | \$0 | -\$1,827,175 | -\$1,827,175 | \$0 | \$0 | \$0 |
| | 1. To adjust test year for payroll taxes (Giacone) | | \$0 | -\$1,827,175 | | \$0 | \$0 | |
| E-294 | KCMO City Earnings Tax - 100% MO | 408.110 | \$0 | \$0 | \$0 | \$0 | -\$259,387 | -\$259,387 |
| | 1. To normalize KC Earnings Tax (Young) | | \$0 | \$0 | | \$0 | -\$259,387 | |
| E-299 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | -\$21,951,860 | -\$21,951,860 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$21,951,860 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-302 | Deferred Income Taxes - Def. Inc. Tax. | 410.100 | \$0 | \$0 | \$0 | \$0 | -\$6,992,566 | -\$6,992,566 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$6,992,566 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-303 | Amortization of Deferred ITC | 411.410 | \$0 | \$0 | \$0 | \$0 | -\$497,230 | -\$497,230 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | -\$497,230 | |
| E-304 | Amortization COR Stip ER-2007-0291 | | \$0 | \$0 | \$0 | \$0 | \$354,438 | \$354,438 |
| | 1. To Annualize Amortization COR Stip ER-2007-0291 | | \$0 | \$0 | | \$0 | \$354,438 | |

Evergy Missouri Metro
 Case No. ER-2022-0129
 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-305 | Amort of ER-2018-0145 Protected EDIT (Rate Case) | | \$0 | \$0 | \$0 | \$0 | -\$5,447,485 | -\$5,447,485 |
| | 1. To Annualize Amort of ER-2018-0145 Protected EDIT (Rate Case) | | \$0 | \$0 | | \$0 | -\$5,447,485 | |
| E-306 | Amort of ER-2018-0145 Unprotected EDIT (Rate Case) | | \$0 | \$0 | \$0 | \$0 | -\$7,658,640 | -\$7,658,640 |
| | 1. To Annualize Amort of ER-2018-0145 Unprotected EDIT (Rate Case) | | \$0 | \$0 | | \$0 | -\$7,658,640 | |
| E-307 | Amort of ER-2018-0145 EDIT (Stub Period) | | \$0 | \$0 | \$0 | \$0 | -\$415,300 | -\$415,300 |
| | 1. To Annualize Amort of ER-2018-0145 EDIT (Stub Period) | | \$0 | \$0 | | \$0 | -\$415,300 | |
| E-308 | Amort of EDIT (MO Tax Change) | | \$0 | \$0 | \$0 | \$0 | -\$5,515,995 | -\$5,515,995 |
| | 1. To Annualize Amort of EDIT (MO Tax Change) | | \$0 | \$0 | | \$0 | -\$5,515,995 | |
| E-309 | Amort of Excess ADIT-Montrose | | \$0 | \$0 | \$0 | \$0 | -\$198,636 | -\$198,636 |
| | 1. To Annualize Amort of Excess ADIT-Montrose | | \$0 | \$0 | | \$0 | -\$198,636 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$123,441,139 | -\$123,441,139 |
| Total Operating & Maint. Expense | | | -\$8,481,464 | -\$180,069,459 | -\$188,550,923 | \$0 | -\$137,546,788 | -\$137,546,788 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 6.65% Return | E 6.77% Return | F 6.90% Return |
|-------------|--|----------------------|----------------|-------------------|-------------------|-------------------|
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$218,464,774 | \$215,527,481 | \$220,446,204 | \$225,364,927 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$174,211,256 | \$174,211,256 | \$174,211,256 | \$174,211,256 |
| 4 | Plant Amortization Expense | | \$61,176,314 | \$61,176,314 | \$61,176,314 | \$61,176,314 |
| 5 | Book Nuclear Fuel Amortization | | \$17,179,159 | \$17,179,159 | \$17,179,159 | \$17,179,159 |
| 6 | 50% Meals | | \$184,982 | \$184,982 | \$184,982 | \$184,982 |
| 7 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$252,751,711 | \$252,751,711 | \$252,751,711 | \$252,751,711 |
| 8 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 9 | Interest Expense calculated at the Rate of | 1.9600% | \$58,738,741 | \$58,738,741 | \$58,738,741 | \$58,738,741 |
| 10 | Tax Straight-Line Depreciation | | \$167,836,389 | \$167,836,389 | \$167,836,389 | \$167,836,389 |
| 11 | IRS Tax Return Amortization | | \$46,606,919 | \$46,606,919 | \$46,606,919 | \$46,606,919 |
| 12 | IRS Tax Return Nuclear Amortization | | \$10,520,882 | \$10,520,882 | \$10,520,882 | \$10,520,882 |
| 13 | Employee 401K ESOP | | \$781,385 | \$781,385 | \$781,385 | \$781,385 |
| 14 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$284,484,316 | \$284,484,316 | \$284,484,316 | \$284,484,316 |
| 15 | NET TAXABLE INCOME | | \$186,732,169 | \$183,794,876 | \$188,713,599 | \$193,632,322 |
| 16 | PROVISION FOR FED. INCOME TAX | | | | | |
| 17 | Net Taxable Inc. - Fed. Inc. Tax | | \$186,732,169 | \$183,794,876 | \$188,713,599 | \$193,632,322 |
| 18 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$6,751,050 | \$6,645,451 | \$6,822,284 | \$6,999,117 |
| 19 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 20 | Federal Taxable Income - Fed. Inc. Tax | | \$179,981,119 | \$177,149,425 | \$181,891,315 | \$186,633,205 |
| 21 | Federal Income Tax at the Rate of | 21.00% | \$37,796,035 | \$37,201,379 | \$38,197,176 | \$39,192,973 |
| 22 | Subtract Federal Income Tax Credits | | | | | |
| 23 | Wind Production Credit | | \$0 | \$0 | \$0 | \$0 |
| 24 | Research and Development Tax Credit | | \$1,879,283 | \$1,879,283 | \$1,879,283 | \$1,879,283 |
| 25 | Fuels Tax Credit | | \$4,899 | \$4,899 | \$4,899 | \$4,899 |
| 26 | Electric Vehicle Charging Stations Tax Credit | | \$0 | \$0 | \$0 | \$0 |
| 27 | Net Federal Income Tax | | \$35,911,853 | \$35,317,197 | \$36,312,994 | \$37,308,791 |
| 28 | PROVISION FOR MO. INCOME TAX | | | | | |
| 29 | Net Taxable Income - MO. Inc. Tax | | \$186,732,169 | \$183,794,876 | \$188,713,599 | \$193,632,322 |
| 30 | Deduct Federal Income Tax at the Rate of | 50.000% | \$17,955,927 | \$17,658,599 | \$18,156,497 | \$18,654,396 |
| 31 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 32 | Missouri Taxable Income - MO. Inc. Tax | | \$168,776,242 | \$166,136,277 | \$170,557,102 | \$174,977,926 |
| 33 | Subtract Missouri Income Tax Credits | | | | | |
| 34 | MO State Credit | | \$0 | \$0 | \$0 | \$0 |
| 35 | Missouri Income Tax at the Rate of | 4.000% | \$6,751,050 | \$6,645,451 | \$6,822,284 | \$6,999,117 |
| 36 | PROVISION FOR CITY INCOME TAX | | | | | |
| 37 | Net Taxable Income - City Inc. Tax | | \$186,732,169 | \$183,794,876 | \$188,713,599 | \$193,632,322 |
| 38 | Deduct Federal Income Tax - City Inc. Tax | | \$35,911,853 | \$35,317,197 | \$36,312,994 | \$37,308,791 |
| 39 | Deduct Missouri Income Tax - City Inc. Tax | | \$6,751,050 | \$6,645,451 | \$6,822,284 | \$6,999,117 |
| 40 | City Taxable Income | | \$144,069,266 | \$141,832,228 | \$145,578,321 | \$149,324,414 |
| 41 | Subtract City Income Tax Credits | | | | | |
| 42 | Test City Credit | | \$0 | \$0 | \$0 | \$0 |
| 43 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 44 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 45 | Federal Income Tax | | \$35,911,853 | \$35,317,197 | \$36,312,994 | \$37,308,791 |
| 46 | State Income Tax | | \$6,751,050 | \$6,645,451 | \$6,822,284 | \$6,999,117 |
| 47 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 48 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$42,662,903 | \$41,962,648 | \$43,135,278 | \$44,307,908 |
| 49 | DEFERRED INCOME TAXES | | | | | |
| 50 | Deferred Income Taxes - Def. Inc. Tax. | | -\$5,030,145 | -\$5,030,145 | -\$5,030,145 | -\$5,030,145 |
| 51 | Amortization of Deferred ITC | | -\$1,665,716 | -\$1,665,716 | -\$1,665,716 | -\$1,665,716 |
| 52 | Amortization COR Stip ER-2007-0291 | | \$354,438 | \$354,438 | \$354,438 | \$354,438 |
| 53 | Amort of ER-2018-0145 Protected EDIT (Rate Case) | | -\$5,447,485 | -\$5,447,485 | -\$5,447,485 | -\$5,447,485 |
| 54 | Amort of ER-2018-0145 Unprotected EDIT (Rate Case) | | -\$7,658,640 | -\$7,658,640 | -\$7,658,640 | -\$7,658,640 |
| 55 | Amort of ER-2018-0145 EDIT (Stub Period) | | -\$415,300 | -\$415,300 | -\$415,300 | -\$415,300 |
| 56 | Amort of EDIT (MO Tax Change) | | -\$5,515,995 | -\$5,515,995 | -\$5,515,995 | -\$5,515,995 |
| 57 | Amort of Excess ADIT-Montrose | | -\$198,636 | -\$198,636 | -\$198,636 | -\$198,636 |
| 58 | TOTAL DEFERRED INCOME TAXES | | -\$25,577,479 | -\$25,577,479 | -\$25,577,479 | -\$25,577,479 |
| 59 | TOTAL INCOME TAX | | \$17,085,424 | \$16,385,169 | \$17,557,799 | \$18,730,429 |

Evergy Missouri Metro
Case No. ER-2022-0129
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 | \$2,484,850 | 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 | \$2,484,850 | 50.00% | 3.92% | 1.960% | 1.960% | 1.960% |
| 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 | \$4,969,700 | 100.00% | | 6.645% | 6.770% | 6.895% |
| 8 | PreTax Cost of Capital | | | | 8.031% | 8.195% | 8.359% |

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

| <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> | <u>H</u> |
|--------------------|--|----------------------|---------------------|-----------------------------|-----------------------|---|-------------------------|
| Adjustments | | | | | | | |
| Line Number | Description | As Billed | Remove EDR | Update Period Adjustment | Billing Adjustment | Large Power Customer Rate Annualization | Non-LP Rate Switcher |
| 1 | MISSOURI RATE REVENUES | | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | | |
| 3 | Residential | \$333,618,742 | \$0 | \$2,427,009 | \$0 | \$0 | \$0 |
| 4 | Small General Service | \$67,053,597 | -\$16,811 | \$3,928,326 | \$0 | \$0 | \$0 |
| 5 | Medium General Service | \$122,941,334 | -\$103,159 | \$1,782,750 | \$0 | \$0 | \$0 |
| 6 | Large General Service | \$181,103,040 | -\$681,224 | \$3,593,706 | \$0 | \$0 | \$483,274 |
| 7 | Large Power | \$122,802,321 | -\$209,337 | -\$1,263,799 | -\$521,458 | \$160,994 | \$0 |
| 8 | Lighting | \$9,951,318 | \$0 | -\$63,569 | \$0 | \$0 | \$0 |
| 9 | Clean Charge Network | \$76,457 | \$0 | \$26,825 | \$0 | \$0 | \$0 |
| 10 | TOTAL RATE REVENUE BY RATE SCHEDULE | \$837,546,809 | -\$1,010,531 | \$10,431,248 | -\$521,458 | \$160,994 | \$483,274 |
| 11 | OTHER RATE REVENUE | | | | | | |
| 12 | Adjust to GL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | TOTAL OTHER RATE REVENUE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TOTAL MISSOURI RATE REVENUES | \$837,546,809 | -\$1,010,531 | \$10,431,248 | -\$521,458 | \$160,994 | \$483,274 |

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

| A | B | I | J | K | L | M |
|-------------|-------------------------------------|--|----------------------|----------|----------------------|-------------------------------|
| Line Number | Description | MEEIA Weather Norm and 365 Day Adjustment | Growth Adjustment | Add EDR | Total Adjustments | MO Adjusted Jurisdictional |
| 1 | MISSOURI RATE REVENUES | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | |
| 3 | Residential | -\$8,223,396 | \$872,744 | \$0 | -\$4,923,643 | \$328,695,099 |
| 4 | Small General Service | -\$457,009 | \$442,759 | \$0 | \$3,897,265 | \$70,950,862 |
| 5 | Medium General Service | -\$674,355 | -\$457,447 | \$42,260 | \$590,049 | \$123,531,383 |
| 6 | Large General Service | -\$612,773 | -\$1,103,046 | \$0 | \$1,679,937 | \$182,782,977 |
| 7 | Large Power | -\$62,119 | \$0 | \$0 | -\$1,895,719 | \$120,906,602 |
| 8 | Lighting | \$0 | \$0 | \$0 | -\$63,569 | \$9,887,749 |
| 9 | Clean Charge Network | \$0 | \$0 | \$0 | \$26,825 | \$103,282 |
| 10 | TOTAL RATE REVENUE BY RATE SCHEDULE | -\$10,029,652 | -\$244,990 | \$42,260 | -\$688,855 | \$836,857,954 |
| 11 | OTHER RATE REVENUE | | | | | |
| 12 | Adjust to GL | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | TOTAL OTHER RATE REVENUE | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TOTAL MISSOURI RATE REVENUES | -\$10,029,652 | -\$244,990 | \$42,260 | -\$688,855 | \$836,857,954 |