

Evergy Missouri Metro			
ER-2022-0129			
Revenue Requirement Reconciliation			
Line No.			
1	Evergy Missouri Metro Revenue Requirement		52,073,773
2	Misc difference		(165)
3	Evergy Missouri Metro - Missouri Public Service Gross Revenue Requirement-Per Model		52,073,607
4			
5	Rate of Return & Capital Structure		
6	Capital Structure Issue	(3,957,717)	
7	Return on Equity Issue -Staff 9.62%, Evergy 10%	(7,974,420)	
8	Sub-Total Rate of Return and Capital Structure Differences		(11,932,137)
9			
10	Rate Base Issues		
11	Plant Issues		
12	AMI Meters Electric - Distribution Plant	(563,650)	
13	Uplight Software	(1,039,322)	
14	Greenwood Solar Allocation	248,169	
15	Remove Capitalized LT/ST Incentive Stock Comp	(266,387)	
16	Unadjusted Plant in Service	2,792,130	
17	Reserve Issues		
18	Steam Production - (Montrose deffered depreciation)	(255,836)	
19	Uplight Software	45,744	
20	Greenwood Solar Allocation	(71,844)	
21	Remove Capitalized LT Incentive Stock Comp	86,778	
22	Unadjusted Depreciation Reserve	(1,026,291)	
23	Rate Base Additions Issues		
24	Cash Working Capital	509,098	
25	Materials and Supplies	111,174	
26	Prepayments	(12,020)	
27	Fuel Inventory - Oil	(61,731)	
28	Fuel Inventory - Coal	(963,399)	
29	Fuel Inventory - Additives	(21,958)	
30	Fuel Inventory - Nuclear Fuel	(20,074)	
31	Regulatory Asset - Energy Efficiency/DR Deferral-MO	218,903	
32	Regulatory Asset - Pensions	(1,875)	
33	Regulatory Asset - OPEBs Tracker	(8,644)	
34	Rate Base Reductions Issues		
35	Deferred Income Taxes	(647,985)	
36	Deferred Gain on SO2 Emissions-100% MO	(2,396)	
37	Def Gain (Loss) Emissions Allow-Allocated	2,387	
38	Income Eligible Weatherization	(40,061)	
39			
40	Sub Total - Rate Base Issues		(989,094)
41			
42	Income Statement - Revenue Issues		
43	Booked Revenue - Unadjusted	(808,835)	
44	Remove billed MEEIA	5,269,565	
45	Remove Unbilled Revenue	(1,704,660)	
46	MEEIA Weather Norm and 365 day adjustment	9,919,745	
47	Large Power Annualization	1,921,193	
48	Remove FAC Billed Revenue from test year	2,180,483	
49	Remove Unbilled MEEIA	(4,455,274)	
50	Growth adjustment	(1,031,984)	
51	Large power rate switchers, non-LP rate switcher	(1,038,861)	
52	Adjust to G/L	905,066	
53	Remove Economic Development Rider	968,271	
54	Update period adjustment	(10,423,597)	
55	FAC Over/Under Recovery-MO	369,260	
56	Adjustment to annualize Firm Energy Sales	(4,080,498)	
57	Adjustment to annualize Firm Sales (Capacity & Fixed)	258,103	
58	Misc. Charges and Revenue - 447	(29,132)	
59	Firm Bulk Sales (Capacity & Fixed)	(255,716)	
60	Normalize Nonfirm Sales	177,476,744	
61	Firm Bulk Sales (Energy)	915,256	
62	Forfeited Discounts -MO only	2,451	
63	Forfeited Discounts -MO only ASK	159,466	
64	Annualize Transmission of Elec. For Others Rev	(6,929)	
65	Amort of OSS Margin Rate Refund	3	
66	Transmission Rev - ROE	(323,982)	
67			
68	Sub Total - Revenue Issues		176,186,138
69			
70	Income Statement - Expense Issues		
71	Total Oper.& Maint. Expense - Unadjusted	3,077,523	
72	Uncollectible Accounts-MO- test year from KCREC	(4,462,204)	
73	Add Incremental Bad Debt - Revenue Requirement	(558,968)	
74	Elimination of Prior Period and certain test year amounts; Adj Incl Equity Comp	(19,920)	
75	Adj (Staff) or Reverse (KCPL) test year gen tax exp for KCMO Earnings Tax	(249,616)	
76	Annualize Fuel Expense	163,876	
77	Normalize Purchased Power	(181,293,156)	
78	WC Water Contract	(489)	
79	WC Refuel Outage	(284)	
80	IT Software Maintenance	6,388	

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81	O&M Maintenance Exp Adjustments - Transmission		1,469
82	O&M Maintenance Exp Adjustments - Distribution		80,161
83	O&M Maintenance Exp Adjustments - Steam Production		16,415
84	O&M Maintenance Exp Adjustments - Nuclear		243
85	Transmission of Electricity by others		(477,608)
86	Payroll Annualization		(238,425)
87	Incentive Comp-Value Link (See CS-11 for Equity Comp)		(25,284)
88	Payroll Tax, incl Unemployment		(66,903)
89	Medical and Other Benefits		(6,868)
90	Adjust OPEB's		(12,308)
91	Adjust SERP pension expense		90,350
92	Adjust annualized level of pension expense		(537,281)
93	Annualized Property Insurance Premiums		(129,953)
94	Annualized amt. for injuirs and damages; claims and settlements		(348,177)
95	Storm Reserve		(1,233,384)
96	Reg Comm Rate Case Exp- MO Proceeding 100% to MO		(401,526)
97	Regulatory Assessments		(379)
98	SPP Schedule 1 Admin Fees		(4,819)
99	Dues/Donations		(285,852)
100	Income Eligible Weatherization -100% MO		(112,331)
101	Transource CWIP/FERC Incentives		(61,615)
102	To Remove Evergy Central Machine Facility & 100 Ton Crane Lease		(9,513)
103	Amortization of Iatan 2 Reg Asset		(3,259)
104	Amort Prospective Tracking		(335,887)
105	Common Use Billings		2,179,310
106	Depreciation Adjustment		659,323
107	Amortization - Limited Term Plant		(4,345,700)
108	Property Tax Annualization		27,417
109	Winter Storm URI Deferral & Amortization		(1,345,305)
110	Unreconciled - O&M Expense		(10,482)
111			
112	Sub Total - Operations & Maintenance Expense Issues		(190,275,021)
113			
114	Income Taxes		
115	Annualized Depreciation Expense (Book)		644,416
116	Excess IRS Tax Depr over Book Depreciation		(326,397)
117	IRS Deduct-Tax Depr		(317,966)
118	Depr on Vehicles/Unit Trains cleared to O&M		(363,444)
119	Meals & Entertainment		367
120	Nuclear Fuel Amortization - Add Back Book		193,542
121	IRS Deduction - Nuclear Fuel		249,073
122	Excess IRS Tax Nuclear Amort over Book Nuclear Amort		(442,543)
123	IRS Deduction - Amortization - Intangible Plant		(88,794)
124	Book Amortization - Intangible Plt / Leaseholds		77,017
125	Excess IRS Tax Amort over Book Amortization		11,775
126	Impact of Wind/R&D Credits (Need to iterate)		(2,008,344)
127	Impact of Fuel/New Hire Credits (Need to iterate)		(127)
128	Employee 401-K ESOP deduction		(4,996)
129	Investment Tax Credit		(8,882)
130	Amort of Excess Deferred Income Taxes - Protected - ARAM		418,560
131	Amort of Excess Deferred Income Taxes - UnProtected - 10yr		(1,635,607)
132	Amort of Excess Deferred Income Taxes - NOL - ARAM		(462,176)
133	Amort of Excess Deferred Income Taxes - Misc - 10 yr		(3,265,442)
134	Amort of Excess Deferred Income Taxes - 5 yr		9,620,927
135			
136	Sub Total - Income Tax Issues - Income Statement		\$2,290,959
137			
138	Difference in Tax Gross Up Factor		-
139			
140	Total Value of All Issues		(24,719,154)
141			
142	Unreconciled Difference/Rounding		85,471
143			
144	Staff Revenue Requirement Increase at May 31, 2022		27,440,090
145			
146	Office of the Public Counsel		
147			
148	Value of Capital Structure Issue - Staff / OPC		(4,190,261)
149	Return on Equity - OPC - 9.00%		(12,861,197)
150	Sub-Total Rate of Return and Capital Structure Differences		(17,051,458)
151			
152	Net Operating Loss Exclusion		(3,480,898)
153	Cash Working Capital - Incentive Compensation		(197,462)
154	AFUDC Rate Base Adjustment		(2,067,590)
154	Sub-Total Rate Base Issues		(5,745,950)
155			
156	Incentive Compensation		(4,188,859)
157	Removal of Ponderosa		2,563,615
158	Renewable Energy Credit Revenues		(6,200,000)
159	Residential Battery (estimate)		1,500,000
160	Rate Case Expense		(152,246)

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Revenue Requirement Reconciliation

Line No.			
161	Management Expenses		(200,858)
162	Increased Loan Revenues from MO West Money Pool		(4,900,000)
163	Sub-Total Income Statement Issues		(11,578,348)
164			
165	Office of the Public Counsel - Total Issue Value		(6,935,665)
166			
167	MECG Issue Values		
168	Property Tax Expense - MO JURIS		(4,520,383)
169	Wolf Creek Depreciation - MO JURIS		(2,868,250)
170	Overtime Labor Expense - Metro and West Combined		(2,908,110)
171	Additional Sales for Resale Revenues - Total Company		(22,405,019)
	MECG - Total Issue Values		(32,701,762)