

CONFIDENTIAL

Evergy Missouri Metro
ER-2022-0129
Rate Case Expenses (Staff DR 0092)
Cassidy Weathers

Month Number	Vendor Name	Voucher ID	Voucher Line Descr	Line Description	Resource CF1	Resource CF1 Description	Total	
Feb-21	THE BRATTLE GROUP INC	R1641849	TOU Rate Design Case Support -	R1649672-inv 061152B	1399	OTHER OUTSIDE SERVICE	\$ 27,965.00	
		R1641867	TOU Rate Design Case Support -		1399	OTHER OUTSIDE SERVICE	\$ 5,703.07	
					1399	OTHER OUTSIDE SERVICE	\$ 8,551.85	
202102 Total							\$ 42,219.92	
Mar-21	THE BRATTLE GROUP INC	R1649672	TOU Rate Design Case Support -	R1649672-inv 061152B	1399	OTHER OUTSIDE SERVICE	\$ (27,965.00)	
		R1665262	TOU Rate Design Case Support -		1399	OTHER OUTSIDE SERVICE	\$ 27,965.00	
					1399	OTHER OUTSIDE SERVICE	\$ 17,643.87	
202103 Total							\$ 17,643.87	
Apr-21	THE BRATTLE GROUP INC				1320	CONSULTING FEE	\$ 29,715.00	
202104 Total							\$ 29,715.00	
May-21	THE BRATTLE GROUP INC	R1641849	Inv 060526B BRATTLE		1399	OTHER OUTSIDE SERVICE	\$ 5,703.07	
		R1641867	Inv 060805B BRATTLE		1399	OTHER OUTSIDE SERVICE	\$ 8,551.85	
		R1649672	Inv 061152B BRATTLE		1399	OTHER OUTSIDE SERVICE	\$ 27,965.00	
		R1665262	Inv 061550B BRATTLE		1399	OTHER OUTSIDE SERVICE	\$ 17,643.87	
		R1699609	Inv 061993B BRATTLE		1320	CONSULTING FEE	\$ 6,450.00	Company's excel sheet says \$6450, but invoice shows that Metro/KCPL portion is \$1612.50.
			THE BRATTLE GROUP		1320	CONSULTING FEE	\$ -	
			THE BRATTLE GROUP INC		1320	CONSULTING FEE	\$ (29,715.00)	
		R1699596	TOU Rate Design Case Support -		1320	CONSULTING FEE	\$ 7,910.10	
		R1699609	Subscription Plus Program Desi		1320	CONSULTING FEE	\$ 6,450.00	Company's excel sheet says \$6450, but invoice shows that Metro/KCPL portion is \$1612.50.
202105 Total							\$ 50,958.89	
Jun-21	CONCENTRIC ENERGY ADVISORS	R1728409	Cash Working Capital Lead/Lag		1320	CONSULTING FEE	\$ 2,250.00	
		R1740183	Cash Working Capital Lead/Lag		1320	CONSULTING FEE	\$ 975.00	
	GANNETT FLEMING VALUATION AND RATE	R1730319	Depreciation Studies for 2022		1320	CONSULTING FEE	\$ 1,252.50	
	MANAGEMENT APPLICATIONS CONSULTING INC	R1727695	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ 918.75	
	THE BRATTLE GROUP INC	R1728511	Subscription Plus Program Desi		1320	CONSULTING FEE	\$ 5,931.25	
		R1735160	TOU Rate Design Case Support -		1320	CONSULTING FEE	\$ 4,966.97	
		R1739481	TOU Rate Design Case Support -		1320	CONSULTING FEE	\$ 1,943.10	
		R1739510	Subscription Plus Program Desi		1320	CONSULTING FEE	\$ 1,443.75	
202106 Total							\$ 19,681.32	END OF TEST YEAR (JUNE 2021)
Jul-21	CONCENTRIC ENERGY ADVISORS	R1753045	Cash Working Capital Lead/Lag	BURNS MCDONNELL ENGINEERING	1698	CONTRCTR NO LOAD-PROP USE ON	\$ 36,360.00	
	MANAGEMENT APPLICATIONS CONSULTING INC	R1744148	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ 2,600.00	
	THE BRATTLE GROUP INC	R1755110	TOU Rate Design Case Support -		1320	CONSULTING FEE	\$ 1,312.50	
		R1755127	Subscription Plus Program Desi		1320	CONSULTING FEE	\$ 510.00	
	WILLIS TOWERS WATSON US LLC	20117466	TW REG STRAT SUPP - APR		1320	CONSULTING FEE	\$ 3,781.88	
202107 Total							\$ 47,056.07	
Aug-21	BURNS & MCDONNELL ENGINEERING CO INC	R1756434	Fixed Price Perform Decommissi	BURNS MCDONNELL ENGINEERING	1698	CONTRCTR NO LOAD-PROP USE ON	\$ (36,360.00)	
		R1772908	Fixed Price Perform Decommissi		1625	CONTRACTOR LABOR	\$ 36,360.00	
	CONCENTRIC ENERGY ADVISORS	R1769767	Cash Working Capital Lead/Lag		1625	CONTRACTOR LABOR	\$ 9,090.00	
	MANAGEMENT APPLICATIONS CONSULTING INC	R1762527	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ 16,620.00	
	WILLIS TOWERS WATSON US LLC	20119960	TW REG STRAT SUPP - JUN		1320	CONSULTING FEE	\$ 1,443.75	
		20119962	TW REG STRAT SUPP - JUL		1320	CONSULTING FEE	\$ 11,989.58	
202108 Total							\$ 3,189.50	
Sep-21	CATALYST CONSULTING LLC	R1777616	Jurisdictional Allocator Study	BURNS & MCDONNELL ENGINEERING	1405	BUSINESS MEALS	\$ 6.85	Expense Report
	CONCENTRIC ENERGY ADVISORS	R1790827	Cash Working Capital Lead/Lag	ITRON INC	1420	MILEAGE REIMBURSEMENT	\$ 42.28	Expense Report
	GANNETT FLEMING VALUATION AND RATE	R1784626	Depreciation Studies for 2022		1625	CONTRACTOR LABOR	\$ 9,090.00	
	MANAGEMENT APPLICATIONS CONSULTING INC	R1776854	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ 2,137.50	
	THE BRATTLE GROUP INC	R1777309	Subscription Plus Program Desi		1320	CONSULTING FEE	\$ 787.50	
202109 Total							\$ 57,132.26	
Oct-21	BURNS & MCDONNELL ENGINEERING CO INC	R1791450	Fixed Price Perform Decommissi	BURNS & MCDONNELL ENGINEERING	1405	BUSINESS MEALS	\$ 72.93	Expense Report
	CATALYST CONSULTING LLC	R1793200	Jurisdictional Allocator Study	BURNS MCDONNELL ENGINEERING	1420	MILEAGE REIMBURSEMENT	\$ 94.64	Expense Report
	CONCENTRIC ENERGY ADVISORS	R1795177	Rate Design Consulting for 202	ITRON INC	2710	CELL PHONES	\$ 111.46	Expense Report
	GANNETT FLEMING VALUATION AND RATE	R1794613	Depreciation Studies for 2022		1625	CONTRACTOR LABOR	\$ (9,090.00)	
	ITRON INC	R1790927	MO METRO RATE CASE SUPPORT AMI		1320	CONSULTING FEE	\$ 22,434.75	
	MANAGEMENT APPLICATIONS CONSULTING INC	R1792661	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ (2,137.50)	
	THE BRATTLE GROUP INC	R1794636	TOU Rate Design Case Support -		1625	CONTRACTOR LABOR	\$ 9,090.00	
	WILLIS TOWERS WATSON US LLC	20121965	TW REG STRAT SUPP - AUG		1320	CONSULTING FEE	\$ 1,575.00	
		20123220	TW REG STRAT SUPP - SEP		1320	CONSULTING FEE	\$ 4,523.75	
202110 Total							\$ 60,264.16	
Nov-21	BURNS & MCDONNELL ENGINEERING CO INC	S0247355	Tasks 1 and 2: Cost of Servic	BURNS MCDONNELL ENGINEERING	2710	CELL PHONES	\$ 138.46	Expense Report
		S0247599	Fixed Price Perform Decommissi	ICF RESOURCES LLC	1320	CONSULTING FEE	\$ (22,434.75)	
		S0253386	Tasks 1 and 2: Cost of Servic		1698	CONTRCTR NO LOAD-PROP USE ON	\$ 59,930.50	
		S0258454	Fixed Price Perform Decommissi		1320	CONSULTING FEE	\$ 22,434.75	
	CATALYST CONSULTING LLC	S0248145	Jurisdictional Allocator Study		1625	CONTRACTOR LABOR	\$ 9,090.00	
	CONCENTRIC ENERGY ADVISORS	S0247387	Rate Design Consulting for 202		1320	CONSULTING FEE	\$ 20,833.25	
	FISCHER & DORITY	B0252506	2022 Missouri Evergy Metro Ra		1625	CONTRACTOR LABOR	\$ 18,180.00	
	GANNETT FLEMING VALUATION AND RATE	S0255414	Depreciation Studies for 2022		1320	CONSULTING FEE	\$ 4,387.50	
	MANAGEMENT APPLICATIONS CONSULTING INC	S0251406	2022 Rate Case Line Loss Study		1320	CONSULTING FEE	\$ 4,093.75	
	THE BRATTLE GROUP INC	S0249371	Subscription Plus Program Desi		1355	LEGAL FEES	\$ 2,697.50	
		S0251041	TOU Rate Design Case Support -		1320	CONSULTING FEE	\$ 419.94	
		S0257027	Programmatically Generated		1320	CONSULTING FEE	\$ 8,268.75	
202111 Total							\$ 142,751.52	
Dec-21	BURNS & MCDONNELL ENGINEERING CO INC	S0268265	Tasks 1 and 2: Cost of Servic	BURNS MCDONNELL ENGINEERING	2710	CELL PHONES	\$ 122.61	Expense Report
	CATALYST CONSULTING LLC	S0261993	Jurisdictional Allocator Study		1625	CONTRACTOR LABOR	\$ 15,952.50	Accrual
	CONCENTRIC ENERGY ADVISORS	S0265468	Rate Design Consulting for 202	GANNETT FLEMING VALUATION AND	1320	CONSULTING FEE	\$ 8,070.00	Accrual
	DENTONS US LLP KANSAS CITY	B0263011	2022 Missouri Evergy Metro Ra	ICF LMI Solar Study in accorda	1620	CONTRACTORS FIXED FEE	\$ 28,503.75	Accrual
				ICF RESOURCES LLC	1698	CONTRCTR NO LOAD-PROP USE ON	\$ (59,930.50)	
				Jurisdictional Allocator Study	1320	CONSULTING FEE	\$ 900.00	Accrual
				TRUE NORTH MARKET INSIGHTS LLC	1320	CONSULTING FEE	\$ 17,825.00	Accrual
					1320	CONSULTING FEE	\$ 16,772.00	
					1320	CONSULTING FEE	\$ 562.50	
					1320	CONSULTING FEE	\$ 47,463.75	
					1355	LEGAL FEES	\$ 7,786.50	

FISCHER & DORITY	B0264219	2022 Missouri Evergy Metro Ra	1355 LEGAL FEES	\$	5,445.50
	B0263012	2022 Missouri Evergy Metro Ra	1355 LEGAL FEES	\$	2,925.00
GANNETT FLEMING VALUATION AND RATE	S0263869	Depreciation Studies for 2022	1320 CONSULTING FEE	\$	10,399.58
MANAGEMENT APPLICATIONS CONSULTING INC	S0261678	2022 Rate Case Line Loss Study	1320 CONSULTING FEE	\$	10,132.50
WILLIS TOWERS WATSON US LLC	20126433	TW REG STRAT SUPP - OCT	1320 CONSULTING FEE	\$	603.75
202112 Total				\$	113,534.44
Grand Total				\$	623,290.28

Correct Invoice Total	\$ 613,615.28
Depreciation/Line Loss Study	\$ 77,943.90
Subtotal	\$ 535,671.38
Sharing - 50/50 Split (Divide by 2)	\$ 267,835.69
Depreciation/Line Loss Study	\$ 77,943.90
Normalization Total	\$ 345,779.59
Normalization Period (yrs)	4
Normalized Amount per year	\$ 86,444.90
Test Year	\$ 150,544.00
<u>ADJUSTMENT</u>	\$ (64,099.10)

Acct 928

Items not split between utility and ratepayers

Depreciation Studies for 2022	\$ 49,449.52
2022 Rate Case Line Loss Study	\$ 28,494.38
	\$ 77,943.90

<i>Test Year Through June 30, 2021</i>		
	Resource CFI	Amount
Counseling Fee	1320	\$ 40,491.42
Other Outside Service	1399	\$ 119,727.58
Invoice Difference		\$ 9,675.00
Total		\$ 150,544.00

Company total in Excel Sheet:	\$ 623,290.28	
Incorrect Invoice Entries Total	\$ 12,900.00	
Correct Invoice Entries Total	\$ 3,225.00	\$ 9,675.00
Correct Rate Case Expense Total	\$ 613,615.28	

CONFIDENTIAL

Evergy Missouri West
ER-2022-0130
Rate Case Expenses (Staff DR 0092)
Cassidy Weathers

Month Number	Vendor Name	Voucher ID	Voucher Line Descr	Line Description	Resource CFI	Resource CFI Description	Total
Feb-21	THE BRATTLE GROUP INC	R1637567 R1641858	TOU Rate Design Case Support - TOU Rate Design Case Support -	R1649671-inv 061152A		1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE	\$ 27,965.00 \$ 5,703.08 \$ 8,551.85
202102 Total							\$ 42,219.93
Mar-21	THE BRATTLE GROUP INC	R1649671 R1665261	TOU Rate Design Case Support - TOU Rate Design Case Support -	R1649671-inv 061152A		1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE	\$ (27,965.00) \$ 27,965.00 \$ 17,643.88
202103 Total							\$ 17,643.88
Apr-21	THE BRATTLE GROUP INC					1320 CONSULTING FEE	\$ 29,715.00
202104 Total							\$ 29,715.00
May-21							
				R1637567 Inv 060526A BRATTLE R1641858 Inv 060805A BRATTLE R1649671 Inv 061152A BRATTLE R1665261 Inv 061550A BRATTLE R1699608 Inv 061993A BRATTLE THE BRATTLE GROUP THE BRATTLE GROUP INC		1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE 1399 OTHER OUTSIDE SERVICE 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 5,703.08 \$ 8,551.85 \$ 27,965.00 \$ 17,643.88 \$ 6,450.00 \$ - \$ (29,715.00)
	THE BRATTLE GROUP INC	R1699596 R1699609	TOU Rate Design Case Support - Subscription Plus Program Desi			1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 7,910.00 \$ 6,450.00
202105 Total							\$ 50,958.81
Jun-21	GANNETT FLEMING VALUATION AND RATE THE BRATTLE GROUP INC	R1732297 R1728509 R1735159 R1739480 R1740230	Depreciation Study 2022 GMO Ra Subscription Plus Program Desi TOU Rate Design Case Support - TOU Rate Design Case Support - Subscription Plus Program Desi			1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 1,500.00 \$ 5,931.25 \$ 4,966.98 \$ 1,943.10 \$ 1,443.75
202106 Total							\$ 15,785.08
Jul-21	CONCENTRIC ENERGY ADVISORS MANAGEMENT APPLICATIONS CONSULTING INC THE BRATTLE GROUP INC	R1753285 R1744145 R1755109	Evergy Missouri West Advisors 2022 Rate Case Line Loss Study TOU Rate Design Case Support -	BURNS MCDONNELL ENGINEERING		1698 CONTRCTR NO LOAD-PROP USE ON 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 28,800.00 \$ 975.00 \$ 656.25
	WILLIS TOWERS WATSON US LLC	R1755126 30082329	Subscription Plus Program Desi TW REG STRAT SUPP - APR			1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 510.00 \$ 3,781.87 \$ 2,491.69
202107 Total							\$ 37,214.81
Aug-21	BURNS & MCDONNELL ENGINEERING CO INC CONCENTRIC ENERGY ADVISORS WILLIS TOWERS WATSON US LLC	R1757884 R1772910 R1773458 30084475 30084476	Firm PriceDecommissioning Stu Firm PriceDecommissioning Stu Evergy Missouri West Advisors TW REG STRAT SUPP - JUN TW REG STRAT SUPP - JUL	BURNS MCDONNELL ENGINEERING		1698 CONTRCTR NO LOAD-PROP USE ON 1625 CONTRACTOR LABOR 1625 CONTRACTOR LABOR 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ (28,800.00) \$ 28,800.00 \$ 7,200.00 \$ 11,281.25 \$ 11,989.57 \$ 3,189.50
202108 Total							\$ 33,660.32
Sep-21							
				BURNS & MCDONNELL ENGINEERINC ITRON INC		1405 BUSINESS MEALS 1420 MILEAGE REIMBURSEMENT 1320 CONSULTING FEE 1625 CONTRACTOR LABOR 1320 CONSULTING FEE	\$ 6.84 \$ 42.28 \$ 14,742.00 \$ 7,200.00 \$ 2,137.50
	GANNETT FLEMING VALUATION AND RATE MANAGEMENT APPLICATIONS CONSULTING INC THE BRATTLE GROUP INC	R1784646 R1776818 R1777303	Depreciation Study 2022 GMO Ra 2022 Rate Case Line Loss Study Subscription Plus Program Desi			1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 8,990.00 \$ 905.63 \$ 3,531.25
202109 Total							\$ 37,555.50
Oct-21							
				BURNS & MCDONNELL ENGINEERINC CONCENTRIC ENERGY ADVISORS ITRON INC		2710 CELL PHONES 1320 CONSULTING FEE 1625 CONTRACTOR LABOR 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 89.85 \$ (14,742.00) \$ (7,200.00) \$ 128,252.50 \$ (2,137.50)
	BURNS & MCDONNELL ENGINEERING CO INC CONCENTRIC ENERGY ADVISORS	R1791447 R1791669 R1794530 R1794531 R1795160	Firm PriceDecommissioning Stu Tasks 1 and 2: Cost of Servic Evergy Missouri West Advisors Evergy Missouri West Advisors Consulting on C&I Rates for 22			1625 CONTRACTOR LABOR 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 7,200.00 \$ 14,742.00 \$ 13,782.50 \$ 32,157.50 \$ 19,018.75
	GANNETT FLEMING VALUATION AND RATE ITRON INC MANAGEMENT APPLICATIONS CONSULTING INC THE BRATTLE GROUP INC	R1794609 R1790933 R1792660 R1794254	Depreciation Study 2022 GMO Ra MO WEST RATE CASE SUPPORT AM 2022 Rate Case Line Loss Study TOU Rate Design Case Support -			1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 26,332.50 \$ 2,137.50 \$ 1,050.00 \$ 93.50
	WILLIS TOWERS WATSON US LLC	R1794257 30086119 30087412	Subscription Plus Program Desi TW REG STRAT SUPP - AUG TW REG STRAT SUPP - SEP			1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 7,656.25 \$ 458.75 \$ 830.62
202110 Total							\$ 229,722.72
Nov-21							
				BURNS MCDONNELL ENGINEERING CONCENTRIC ENERGY ADVISORS		2710 CELL PHONES 1320 CONSULTING FEE 1698 CONTRCTR NO LOAD-PROP USE ON 1320 CONSULTING FEE	\$ 122.22 \$ 27,402.50 \$ 14,400.00 \$ (128,252.50)
	BURNS & MCDONNELL ENGINEERING CO INC CONCENTRIC ENERGY ADVISORS	S0247600 S0247051 S0247145 S0247147 S0247316	Firm Price Decommissioning Stu Consulting on C&I Rates for 22 Evergy Missouri West Advisors Evergy Missouri West Advisors Cash Working Capital Lead/Lag			1625 CONTRACTOR LABOR 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 7,200.00 \$ 41,462.50 \$ 3,575.00 \$ 30,925.00 \$ 52,290.00
	GANNETT FLEMING VALUATION AND RATE MANAGEMENT APPLICATIONS CONSULTING INC THE BRATTLE GROUP INC	S0255415 S0251405 S0249370 S0251040 S0257026	Depreciation Study 2022 GMO Ra 2022 Rate Case Line Loss Study Subscription Plus Program Desi TOU Rate Design Case Support - Programmatically Generated			1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE 1320 CONSULTING FEE	\$ 438.27 \$ 2,887.50 \$ 8,409.38 \$ 340.00 \$ 5,962.50
202111 Total							\$ 67,162.37
Dec-21							
				BURNS MCDONNELL ENGINEERING CONCENTRIC ENERGY ADVISORS		1420 MILEAGE REIMBURSEMENT 2710 CELL PHONES 1320 CONSULTING FEE 1625 CONTRACTOR LABOR 1698 CONTRCTR NO LOAD-PROP USE ON 1320 CONSULTING FEE	\$ 55.44 \$ 120.21 \$ (27,402.50) \$ 9,238.50 \$ (14,400.00) \$ 57,758.75

Company's excel sheet says \$6450, but invoice shows that West/GMO portion is \$1612.50.

Company's excel sheet says \$6450, but invoice shows that West/GMO portion is \$1612.50.

END OF TEST YEAR (JUNE 2021)

			GANNETT FLEMING VALUATION AND	1320 CONSULTING FEE	\$ 12,367.50
			ICF LMI Solar Study in accorda	1620 CONTRACTORS FIXED FEE	\$ 28,503.75
			TRUE NORTH MARKET INSIGHTS LLC	1320 CONSULTING FEE	\$ 17,825.00
BURNS & MCDONNELL ENGINEERING CO INC	S0258290	Firm Price Decommissioning Stu		1625 CONTRACTOR LABOR	\$ 14,400.00
	S0259229	Tasks 1 and 2: Cost of Servic		1320 CONSULTING FEE	\$ 27,402.50
	S0269985	Tasks 1 and 2: Cost of Servic		1320 CONSULTING FEE	\$ 17,153.75
CONCENTRIC ENERGY ADVISORS	S0264328	Evergy Missouri West Advisors		1320 CONSULTING FEE	\$ 30,690.00
	S0264358	Evergy Missouri West Advisors		1320 CONSULTING FEE	\$ 57,876.25
	S0264366	Evergy Missouri West Advisors		1320 CONSULTING FEE	\$ 40.00
	S0264434	Cash Working Capital Lead/Lag		1320 CONSULTING FEE	\$ 22,710.00
	S0265463	Consulting on C&I Rates for 22		1320 CONSULTING FEE	\$ 23,536.25
DENTONS US LLP KANSAS CITY	B0263010	2022 Missouri Evergy West Rate		1355 LEGAL FEES	\$ 7,896.50
	B0264221	2022 Missouri Evergy West Rate		1355 LEGAL FEES	\$ 25,180.50
GANNETT FLEMING VALUATION AND RATE	S0263870	Depreciation Study 2022 GMO Ra		1320 CONSULTING FEE	\$ 10,629.57
MANAGEMENT APPLICATIONS CONSULTING INC	S0261334	2022 Rate Case Line Loss Study		1320 CONSULTING FEE	\$ 5,315.63
PRICEWATERHOUSE COOPERS LLP	S0272664	2022 Rate Case Consulting for		1320 CONSULTING FEE	\$ 16,899.00
WILLIS TOWERS WATSON US LLC	30090202	TW REG STRAT SUPP - OCT		1320 CONSULTING FEE	\$ 603.75
202112 Total					\$ 344,400.35
Grand Total					\$ 906,038.77

Correct Invoice Total	\$ 896,363.77
Depreciation/Line Loss Study	\$ 58,705.35
Subtotal	\$ 837,658.42
Sharing - 50/50 Split (Divide by 2)	\$ 418,829.21
Depreciation/Line Loss Study	\$ 58,705.35
Normalization Total	\$ 477,534.56
Normalization Period (yrs)	4
Normalized Amount per year	\$ 119,383.64
Test Year	\$ 146,647.70
ADJUSTMENT	\$ (27,264.06)

Acct 928

Items not split between utility and ratepayers

Depreciation Studies for 2022	\$ 47,890.34
2022 Rate Case Line Loss Study	\$ 10,815.01
	\$ 58,705.35

<i>Test Year Through June 30, 2021</i>		
	Resource CFI	Amount
Counseling Fee	1320	\$ 36,595.08
Other Outside Service	1399	\$ 119,727.62
Invoice Difference		\$ 9,675.00
Total		\$ 146,647.70

Company total in Excel Sheet:	\$ 906,038.77	
Incorrect Invoice Entries Total	\$ 12,900.00	
Correct Invoice Entries Total	\$ 3,225.00	\$ 9,675.00
Correct Rate Case Expense Total	\$ 896,363.77	