

Exhibit No.: _
Issue: Accounting Schedules
Witness: _
Sponsoring Party: PSC Staff
Case No: ER-2024-0189
Date Prepared: 9/10/2024



MISSOURI PUBLIC SERVICE COMMISSION

Staff True-Up

STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI WEST CASE NO. ER-2024-0189
Test Year 12 Months Ending June 30, 2023
Update Period December 31, 2023
True Up Date June 30, 2024

CASE NO. ER-2024-0189

Jefferson City, MO

September 2024

Evergy Missouri West Case No. ER-2024-0189
Test Year 12 Months Ending June 30, 2023
Update Period Dec 31, 2023; True-up Date June 30, 2024
Staff Accounting Schedules-True-Up
Revenue Requirement

Line Number	A Description	B 6.91% Return	C 7.03% Return	D 7.16% Return
1	Net Orig Cost Rate Base	\$3,000,381,257	\$3,000,381,257	\$3,000,381,257
2	Rate of Return	6.91%	7.03%	7.16%
3	Net Operating Income Requirement	\$207,266,337	\$211,016,814	\$214,767,290
4	Net Income Available	\$150,082,169	\$150,082,169	\$150,082,169
5	Additional Net Income Required	\$57,184,168	\$60,934,645	\$64,685,121
6	Income Tax Requirement			
7	Required Current Income Tax	\$27,214,682	\$28,388,684	\$29,562,685
8	Current Income Tax Available	\$9,314,469	\$9,314,469	\$9,314,469
9	Additional Current Tax Required	\$17,900,213	\$19,074,215	\$20,248,216
10	Revenue Requirement	\$75,084,381	\$80,008,860	\$84,933,337
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$75,084,381	\$80,008,860	\$84,933,337

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,916,384,801
2	Less Accumulated Depreciation Reserve		\$1,406,349,481
3	Net Plant In Service		<u>\$3,510,035,320</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$37,883,110
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$64,395,542
8	Prepayments		\$10,002,614
9	Emission Allowances - energy factor		\$0
10	Fuel Inventory-Coal		\$13,233,805
11	Fuel Inventory-Oil		\$14,733,813
12	Fuel Inventory-Other		\$297,915
13	FAS 87 Pension Tracker		-\$8,895,223
14	OPEB Tracker		-\$3,757,361
15	Pay as You Save		\$313,832
16	PISA Deferral - regulatory asset (vintage 1 & vintage 2)		\$115,305,548
17	latan Unit 1 and Common Regulatory Asset Vintage 1		\$2,236,395
18	latan Unit 1 and Common Regulatory Asset Vintage 2		\$1,010,782
19	latan Unit 2 Regulatory Asset Vintage 1		\$4,663,114
20	latan Unit 2 Regulatory Asset Vintage 2		\$6,838,928
21	DSM Programs		\$0
22	Property Tax Tracker		-\$562,196
23	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$181,934,398</u>
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	2.5041%	\$602,864
26	State Tax Offset	2.5041%	\$108,017
27	City Tax Offset	0.0000%	\$0
28	Interest Expense Offset	17.1616%	\$11,199,367
29	Contributions in Aid of Construction		\$0
30	Customer Deposits		\$1,016,947
31	Customer Advances for Construction		\$4,672,096
32	Income Eligible Weatherization Liability		\$847,475
33	Accumulated Deferred Income Taxes		\$542,612,484
34	Protected EDIT-ARAM		\$89,018,135
35	Unprotected EDIT-10 Year		\$14,438,929
36	Unprotected EDIT-4 year		\$15,884,560
37	Excess ADIT - Sibley		\$9,182,919
38	Pre-MEEIA DSM Programs (Prospective Tracking)		\$2,004,668
39	TOTAL SUBTRACT FROM NET PLANT		<u>\$691,588,461</u>
40	Total Rate Base		<u><u>\$3,000,381,257</u></u>

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 Plant In Service

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1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.8316%	\$0	\$96,501
3	303.010	Misc Intangible - Substation (like 353) Demand	\$606,337	P-3	\$0	\$606,337	99.8100%	\$0	\$605,185
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,476,338	P-4	\$0	\$13,476,338	99.8100%	\$0	\$13,450,733
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,312,361	P-5	\$0	\$18,312,361	99.8316%	\$0	\$18,281,523
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	P-6	\$0	\$0	99.8316%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	91.1329%	\$0	\$318,965
8	303.090	Misc - Transmission Ln MINT Line Demand	\$72,118	P-8	\$0	\$72,118	99.8100%	\$0	\$71,981
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$931,039	P-9	\$0	\$931,039	99.8100%	\$0	\$929,270
10	303.130	Misc Radio Frequencies	\$107,698	P-10	\$0	\$107,698	99.8100%	\$0	\$107,493
11	303.140	Misc Radio Frequencies Spectrum	\$8,379,411	P-11	\$0	\$8,379,411	99.8100%	\$0	\$8,363,490
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	P-12	\$0	\$0	99.8100%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$42,331,966		\$0	\$42,331,966		\$0	\$42,225,141
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	P-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	P-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	P-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	P-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	P-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	P-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	P-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	P-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	P-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	P-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	P-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	P-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	P-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	P-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	P-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	P-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	P-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	P-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	P-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0

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43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	P-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$450,781	P-45	\$0	\$450,781	99.8100%	\$0	\$449,925
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	P-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	P-47	\$0	\$0	99.8100%	\$0	\$0
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	P-48	\$0	\$0	99.8100%	\$0	\$0
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	P-49	\$0	\$0	99.8100%	\$0	\$0
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	P-50	\$0	\$0	99.8100%	\$0	\$0
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$450,781		\$0	\$450,781		\$0	\$449,925
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-53	\$0	\$71,564	99.8100%	\$0	\$71,428
54	311.000	Structures - Electric Jeffrey 1	\$6,723,192	P-54	\$0	\$6,723,192	99.8100%	\$0	\$6,710,418
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$18,341,419	P-55	\$0	\$18,341,419	99.8100%	\$0	\$18,306,570
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,872,271	P-56	\$0	\$30,872,271	99.8100%	\$0	\$30,813,614
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,605,576	P-57	\$0	\$6,605,576	99.8100%	\$0	\$6,593,025
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,271,039	P-58	\$0	\$2,271,039	99.8100%	\$0	\$2,266,724
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$433,167	P-59	\$0	\$433,167	99.8100%	\$0	\$432,344
60		TOTAL JEFFREY UNIT 1 - STEAM	\$65,318,228		\$0	\$65,318,228		\$0	\$65,194,123
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-62	\$0	\$71,283	99.8100%	\$0	\$71,148
63	311.000	Structures - Electric - Jeffrey 2	\$5,484,810	P-63	\$0	\$5,484,810	99.8100%	\$0	\$5,474,389
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,124,104	P-64	\$0	\$21,124,104	99.8100%	\$0	\$21,083,968
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,212,826	P-65	\$0	\$15,212,826	99.8100%	\$0	\$15,183,922
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,704,774	P-66	\$0	\$6,704,774	99.8100%	\$0	\$6,692,035
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,630,377	P-67	\$0	\$2,630,377	99.8100%	\$0	\$2,625,379
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$748,107	P-68	\$0	\$748,107	99.8100%	\$0	\$746,686
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,976,281		\$0	\$51,976,281		\$0	\$51,877,527
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-71	\$0	\$3,096	99.8100%	\$0	\$3,090
72	311.000	Structures - Electric - Jeffrey 3	\$5,876,769	P-72	\$0	\$5,876,769	99.8100%	\$0	\$5,865,603
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$26,437,054	P-73	\$0	\$26,437,054	99.8100%	\$0	\$26,386,824
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,674,779	P-74	\$0	\$15,674,779	99.8100%	\$0	\$15,644,997
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$11,277,399	P-75	\$0	\$11,277,399	99.8100%	\$0	\$11,255,972
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,478,835	P-76	\$0	\$2,478,835	99.8100%	\$0	\$2,474,125
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$442,543	P-77	\$0	\$442,543	99.8100%	\$0	\$441,702
78		TOTAL JEFFREY UNIT 3 - STEAM	\$62,190,475		\$0	\$62,190,475		\$0	\$62,072,313
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$221,845	P-80	\$111,704	\$333,549	99.8100%	\$0	\$332,915
81	311.000	Structures - Electric - Jeffrey Common	\$6,424,937	P-81	\$410,538	\$6,835,475	99.8100%	\$0	\$6,822,488
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$8,238,790	P-82	\$1,438,628	\$9,677,418	99.8100%	\$0	\$9,659,031
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,827,510	P-83	\$0	\$17,827,510	99.8100%	\$0	\$17,793,638
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,191,073	P-84	\$0	\$2,191,073	99.8100%	\$0	\$2,186,910
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,555,771	P-85	\$1,750,630	\$3,306,401	99.8100%	\$0	\$3,300,119
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,812,410	P-86	\$32,089	\$1,844,499	99.8100%	\$0	\$1,840,994
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$38,272,336		\$3,743,589	\$42,015,925		\$0	\$41,936,095
88		IATAN UNIT 1 - STEAM							

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89	310.000	Land - Electric - Iatan 1	\$275,153	P-89	\$0	\$275,153	99.8100%	\$0	\$274,630
90	311.000	Structures - Electric - Iatan 1	\$5,847,274	P-90	\$0	\$5,847,274	99.8100%	\$0	\$5,836,164
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	P-91	\$0	-\$15,150	100.0000%	\$0	-\$15,150
92	312.000	Boiler Plant Equipment - Iatan 1	\$125,386,261	P-92	\$0	\$125,386,261	99.8100%	\$0	\$125,148,027
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	P-93	\$0	-\$262,720	100.0000%	\$0	-\$262,720
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$455,225	P-94	\$0	\$455,225	99.8100%	\$0	\$454,360
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,940,545	P-95	\$0	\$23,940,545	99.8100%	\$0	\$23,895,058
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,660,814	P-96	\$0	\$17,660,814	99.8100%	\$0	\$17,627,258
97	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	P-97	\$0	-\$21,473	100.0000%	\$0	-\$21,473
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,888,535	P-98	\$0	\$2,888,535	99.8100%	\$0	\$2,883,047
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383
100		TOTAL IATAN UNIT 1 - STEAM	\$176,152,081		\$0	\$176,152,081		\$0	\$175,816,818
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$30,313,412	P-102	\$0	\$30,313,412	99.8100%	\$0	\$30,255,817
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	P-103	\$0	-\$435,092	100.0000%	\$0	-\$435,092
104	312.000	Boiler Plant Equipment - Iatan 2	\$225,383,366	P-104	\$0	\$225,383,366	99.8100%	\$0	\$224,955,138
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-105	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	P-106	\$0	\$0	100.0000%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$77,987,697	P-107	\$0	\$77,987,697	99.8100%	\$0	\$77,839,520
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	P-108	\$0	-\$432,292	100.0000%	\$0	-\$432,292
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,962,705	P-109	\$0	\$18,962,705	99.8100%	\$0	\$18,926,676
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	P-110	\$0	-\$144,466	100.0000%	\$0	-\$144,466
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,776,860	P-111	\$0	\$1,776,860	99.8100%	\$0	\$1,773,484
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	P-112	\$0	-\$16,154	100.0000%	\$0	-\$16,154
113		TOTAL IATAN UNIT 2 - STEAM	\$350,268,878		\$0	\$350,268,878		\$0	\$349,595,473
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$11,381	P-115	\$0	\$11,381	99.8100%	\$0	\$11,359
116	311.000	Structures - Electric - Iatan Common	\$31,642,272	P-116	\$0	\$31,642,272	99.8100%	\$0	\$31,582,152
117	312.000	Boiler Plant Equipment - Iatan Common	\$57,926,102	P-117	\$0	\$57,926,102	99.8100%	\$0	\$57,816,042
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	P-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,761,002	P-119	\$0	\$1,761,002	99.8100%	\$0	\$1,757,656
120	315.000	Accessory Equipment - Iatan Common	\$8,720,591	P-120	\$0	\$8,720,591	99.8100%	\$0	\$8,704,022
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,638,242	P-121	\$0	\$2,638,242	99.8100%	\$0	\$2,633,229
122		TOTAL IATAN FACILITY COMMON - STEAM	\$102,699,590		\$0	\$102,699,590		\$0	\$102,504,460
123		STEAM PROD-LAKE ROAD COMMON							
124	310.000	Steam Production Land Elec-LR Common	\$38,919	P-124	\$0	\$38,919	99.8100%	\$0	\$38,845
125	311.000	Steam Production Structures-LR Common	\$13,367,694	P-125	\$0	\$13,367,694	94.1826%	\$0	\$12,590,042
126	312.000	Steam Production Boiler Plant-LR Common	\$16,971,211	P-126	\$0	\$16,971,211	75.5065%	\$0	\$12,814,367
127	312.020	Steam Production Boiler AQC-LR Common	\$863,451	P-127	\$0	\$863,451	75.5065%	\$0	\$651,962
128	314.000	Steam Prod Turbogenerator-LR Common	\$1,029,801	P-128	\$0	\$1,029,801	98.1540%	\$0	\$1,010,791
129	315.000	Steam Production Access Equip-LR Common	\$702,548	P-129	\$0	\$702,548	91.1329%	\$0	\$640,252
130	316.000	Steam Prod Misc Power Plant-LR Common	\$754,653	P-130	\$0	\$754,653	69.7489%	\$0	\$526,362

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131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$33,728,277		\$0	\$33,728,277		\$0	\$28,272,621
132		LAKE ROAD UNIT 1 - STEAM							
133	310.000	Land - Electric - Lake Road 1	\$0	P-133	\$0	\$0	99.7971%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 1	\$872,502	P-134	\$0	\$872,502	94.1826%	\$0	\$821,745
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$1,284,351	P-135	\$0	\$1,284,351	75.5065%	\$0	\$969,768
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	P-136	\$0	\$0	75.4970%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 1	\$3,705,752	P-137	\$0	\$3,705,752	98.1540%	\$0	\$3,637,344
138	315.000	Accessory Equip - Electric - Lake Road 1	\$2,002,936	P-138	\$0	\$2,002,936	91.1329%	\$0	\$1,825,334
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	P-139	\$0	\$0	69.7399%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,865,541		\$0	\$7,865,541		\$0	\$7,254,191
141		LAKE ROAD UNIT 2 - STEAM							
142	310.000	Land - Electric - Lake Road 2	\$0	P-142	\$0	\$0	99.7971%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 2	\$1,129,440	P-143	\$0	\$1,129,440	94.1826%	\$0	\$1,063,736
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$113,931	P-144	\$0	\$113,931	75.5065%	\$0	\$86,025
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-145	\$0	\$0	75.4970%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 2	\$3,738,443	P-146	\$0	\$3,738,443	98.1540%	\$0	\$3,669,431
147	315.000	Accessory Equip - Electric - Lake Road 2	\$1,719,390	P-147	\$0	\$1,719,390	91.1329%	\$0	\$1,566,930
148	316.000	Misc Power Plant Equip - Lake Road 2	\$2,346	P-148	\$0	\$2,346	69.7489%	\$0	\$1,636
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,703,550		\$0	\$6,703,550		\$0	\$6,387,758
150		LAKE ROAD UNIT 3 - STEAM							
151	310.000	Land - Electric - Lake Road 3	\$0	P-151	\$0	\$0	99.7971%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 3	\$331,110	P-152	\$0	\$331,110	94.1826%	\$0	\$311,848
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$399,276	P-153	\$0	\$399,276	75.5065%	\$0	\$301,479
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-154	\$0	\$0	75.4970%	\$0	\$0
155	314.000	Turbogenerator - Electric - Lake Road 3	\$1,313,214	P-155	\$0	\$1,313,214	98.1540%	\$0	\$1,288,972
156	315.000	Accessory Equip - Electric - Lake Road 3	\$83,389	P-156	\$0	\$83,389	91.1329%	\$0	\$75,995
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	P-157	\$0	\$0	69.7399%	\$0	\$0
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$2,126,989		\$0	\$2,126,989		\$0	\$1,978,294
159		LAKE ROAD UNIT 4 - STEAM							
160	310.000	Land - Electric - Lake Road 4	\$0	P-160	\$0	\$0	99.7971%	\$0	\$0
161	311.000	Structures - Electric - Lake Road 4	\$3,583,154	P-161	\$0	\$3,583,154	94.1826%	\$0	\$3,374,708
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$21,374,558	P-162	\$0	\$21,374,558	75.5065%	\$0	\$16,139,181
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-163	\$0	\$1,139,260	75.5065%	\$0	\$860,215
164	314.000	Turbogenerator - Electric - Lake Road 4	\$11,230,659	P-164	\$0	\$11,230,659	98.1540%	\$0	\$11,023,341
165	315.000	Accessory Equip - Electric - Lake Road 4	\$3,939,610	P-165	\$0	\$3,939,610	91.1329%	\$0	\$3,590,281
166	316.000	Misc Power Plant Equip - Lake Road 4	\$21,443	P-166	\$0	\$21,443	69.7489%	\$0	\$14,956
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,288,684		\$0	\$41,288,684		\$0	\$35,002,682
168		STEAM PROD-LAKE ROAD BOILER COMMON							
169	310.000	Stm Pr-Land Elec	\$0	P-169	\$0	\$0	100.0000%	\$0	\$0
170	311.000	Steam Production Structures-LR Boiler Common	\$7,456,157	P-170	\$0	\$7,456,157	94.1826%	\$0	\$7,022,403
171	312.000	Steam Production Boiler Plant-LR Boiler Common	\$15,944,057	P-171	\$0	\$15,944,057	75.5065%	\$0	\$12,038,799
172	312.020	Steam Production Boiler AQC-LR Boiler Common	\$62,455	P-172	\$0	\$62,455	75.5065%	\$0	\$47,158

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173	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$542,249	P-173	\$0	\$542,249	98.1540%	\$0	\$532,239
174	315.000	Steam Production Access Equip-LR Boiler Common	\$4,636,915	P-174	\$0	\$4,636,915	91.1329%	\$0	\$4,225,755
175	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$1,915,199	P-175	\$0	\$1,915,199	69.7489%	\$0	\$1,335,830
176		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$30,557,032		\$0	\$30,557,032		\$0	\$25,202,184
177		STEAM PROD-LAKE ROAD BOILER #1							
178	311.000	Steam Production Structures-LR Boiler #1	\$8,702	P-178	\$0	\$8,702	94.1826%	\$0	\$8,196
179	312.000	Steam Production Boiler Plant-LR Boiler #1	\$3,011,025	P-179	\$0	\$3,011,025	75.5065%	\$0	\$2,273,520
180	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$162,936	P-180	\$0	\$162,936	98.1540%	\$0	\$159,928
181	315.000	Steam Production Access Equip-LR Boiler #1	\$69,611	P-181	\$0	\$69,611	91.1329%	\$0	\$63,439
182	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$26,977	P-182	\$0	\$26,977	69.7489%	\$0	\$18,816
183		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$3,279,251		\$0	\$3,279,251		\$0	\$2,523,899
184		STEAM PROD-LAKE ROAD BOILER #2							
185	311.000	Steam Production Structures-LR Boiler #2	\$160,989	P-185	\$0	\$160,989	94.1826%	\$0	\$151,624
186	312.000	Steam Production Boiler Plant-LR Boiler #2	\$4,016,056	P-186	\$0	\$4,016,056	75.5065%	\$0	\$3,032,383
187	315.000	Steam Production Access Equip-LR Boiler #2	\$888,206	P-187	\$0	\$888,206	91.1329%	\$0	\$809,448
188	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$26,573	P-188	\$0	\$26,573	69.7489%	\$0	\$18,534
189		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$5,091,824		\$0	\$5,091,824		\$0	\$4,011,989
190		STEAM PROD-LAKE ROAD BOILER #4							
191	311.000	Steam Production Structures-LR Boiler #4	\$110,107	P-191	\$0	\$110,107	94.1826%	\$0	\$103,702
192	312.000	Steam Production Boiler Plant-LR Boiler #4	\$4,163,162	P-192	\$0	\$4,163,162	75.5065%	\$0	\$3,143,458
193	312.020	Steam Production Boiler AQC-LR Boiler #4	\$13,706	P-193	\$0	\$13,706	75.5065%	\$0	\$10,349
194	315.000	Steam Production Access Equip-LR Boiler #4	\$1,006,926	P-194	\$0	\$1,006,926	91.1329%	\$0	\$917,641
195	316.000	St Pr-Misc Pwr Plt Equip-Elec	\$17,138	P-195	\$0	\$17,138	100.0000%	\$0	\$17,138
196		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$5,311,039		\$0	\$5,311,039		\$0	\$4,192,288
197		STEAM PROD-LAKE ROAD BOILER #5							
198	311.000	Steam Production Structures-LR Boiler #5	\$659,441	P-198	\$0	\$659,441	94.1826%	\$0	\$621,079
199	312.000	Steam Production Boiler Plant-LR Boiler #5	\$23,604,947	P-199	\$0	\$23,604,947	75.5065%	\$0	\$17,823,269
200	312.020	Steam Production Boiler AQC-LR Boiler #5	\$3,528,350	P-200	\$0	\$3,528,350	75.5065%	\$0	\$2,664,134
201	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$177,870	P-201	\$0	\$177,870	98.1540%	\$0	\$174,587
202	315.000	Steam Production Access Equip-LR Boiler #5	\$1,741,022	P-202	\$0	\$1,741,022	91.1329%	\$0	\$1,586,644
203	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$120,964	P-203	\$0	\$120,964	69.7489%	\$0	\$84,371
204		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$29,832,594		\$0	\$29,832,594		\$0	\$22,954,084
205		STEAM PROD-LAKE ROAD BOILER #8							
206	311.000	Steam Production Structures-LR Boiler #8	\$541,816	P-206	\$0	\$541,816	94.1826%	\$0	\$510,296
207	312.000	Steam Production Boiler Plant-LR Boiler #8	\$7,775,453	P-207	\$0	\$7,775,453	75.5065%	\$0	\$5,870,972

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208	315.000	Steam Production Access Equip-LR Boiler #8	\$698,384	P-208	\$0	\$698,384	91.1329%	\$0	\$636,458
209	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$78,361	P-209	\$0	\$78,361	69.7489%	\$0	\$54,656
210		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$9,094,014		\$0	\$9,094,014		\$0	\$7,072,382
211		TOTAL STEAM PRODUCTION	\$1,022,207,445		\$3,743,589	\$1,025,951,034		\$0	\$994,299,106
212		NUCLEAR PRODUCTION							
213		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
214		HYDRAULIC PRODUCTION							
215		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
216		OTHER PRODUCTION							
217		CROSSROAD UNIT 1 - NATURAL GAS							
218	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-218	\$0	\$0	99.8100%	\$0	\$0
219	340.000	Land - Electric - Crossroads 1	\$0	P-219	\$0	\$0	99.8100%	\$0	\$0
220	341.000	Structures - Electric - Crossroads 1	\$313,007	P-220	\$0	\$313,007	99.8100%	\$0	\$312,412
221	342.000	Fuel Holders - Crossroads 1	\$610,695	P-221	\$0	\$610,695	99.8100%	\$0	\$609,535
222	343.000	Prime Movers - Crossroads 1	\$21,158,459	P-222	\$0	\$21,158,459	99.8100%	\$0	\$21,118,258
223	344.000	Generators - Crossroads 1	\$4,110,919	P-223	\$0	\$4,110,919	99.8100%	\$0	\$4,103,108
224	345.000	Accessory - Crossroads 1	\$5,048,036	P-224	\$0	\$5,048,036	99.8100%	\$0	\$5,038,445
225	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-225	\$0	\$0	99.8100%	\$0	\$0
226		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,241,116		\$0	\$31,241,116		\$0	\$31,181,758
227		CROSSROADS UNIT 2 - NATURAL GAS							
228	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-228	\$0	\$0	99.8100%	\$0	\$0
229	340.000	Land - Electric - Crossroads 2	\$0	P-229	\$0	\$0	99.8100%	\$0	\$0
230	341.000	Structures - Electric - Crossroads 2	\$309,084	P-230	\$0	\$309,084	99.8100%	\$0	\$308,497
231	342.000	Fuel Holders - Crossroad 2	\$1,010,528	P-231	\$0	\$1,010,528	99.8100%	\$0	\$1,008,608
232	343.000	Prime Movers - Crossroads 2	\$21,017,875	P-232	\$0	\$21,017,875	99.8100%	\$0	\$20,977,941
233	344.000	Generators - Crossroad 2	\$4,110,959	P-233	\$0	\$4,110,959	99.8100%	\$0	\$4,103,148
234	345.000	Accessory - Crossroad 2	\$2,881,206	P-234	\$0	\$2,881,206	99.8100%	\$0	\$2,875,732
235	346.000	Misc Power Plant Equip - Crossroad 2	\$0	P-235	\$0	\$0	99.8100%	\$0	\$0
236		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,329,652		\$0	\$29,329,652		\$0	\$29,273,926
237		CROSSROAD UNIT 3 - NATURAL GAS							
238	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-238	\$0	\$0	99.8100%	\$0	\$0
239	340.000	Land - Electric - Crossroads 3	\$0	P-239	\$0	\$0	99.8100%	\$0	\$0
240	341.000	Structures - Electric - Crossroads 3	\$309,084	P-240	\$0	\$309,084	99.8100%	\$0	\$308,497
241	342.000	Fuel Holders - Crossroads 3	\$610,695	P-241	\$0	\$610,695	99.8100%	\$0	\$609,535
242	343.000	Prime Movers - Crossroads 3	\$21,096,925	P-242	\$0	\$21,096,925	99.8100%	\$0	\$21,056,841
243	344.000	Generators - Crossroads 3	\$4,109,793	P-243	\$0	\$4,109,793	99.8100%	\$0	\$4,101,984
244	345.000	Accessory - Crossroads 3	\$4,715,453	P-244	\$0	\$4,715,453	99.8100%	\$0	\$4,706,494
245	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-245	\$0	\$0	99.8100%	\$0	\$0
246		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,841,950		\$0	\$30,841,950		\$0	\$30,783,351
247		CROSSROADS UNIT 4 - NATURAL GAS							
248	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-248	\$0	\$0	99.8100%	\$0	\$0
249	340.000	Land - Electric - Crossroads 4	\$0	P-249	\$0	\$0	99.8100%	\$0	\$0
250	341.000	Structures - Electric - Crossroads 4	\$309,224	P-250	\$0	\$309,224	99.8100%	\$0	\$308,636
251	342.000	Fuel Holders - Crossroads 4	\$610,695	P-251	\$0	\$610,695	99.8100%	\$0	\$609,535
252	343.000	Prime Movers - Crossroads 4	\$21,289,688	P-252	\$0	\$21,289,688	99.8100%	\$0	\$21,249,238
253	344.000	Generators - Crossroads 4	\$4,109,980	P-253	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
254	345.000	Accessory - Crossroads 4	\$2,538,120	P-254	\$0	\$2,538,120	99.8100%	\$0	\$2,533,298
255	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-255	\$0	\$0	99.8100%	\$0	\$0

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256		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,857,707		\$0	\$28,857,707		\$0	\$28,802,878
257		CROSSROADS COMMON - NATURAL GAS							
258	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-258	\$0	\$0	99.8100%	\$0	\$0
259	340.000	Land - Electric - Crossroads Common	\$427,390	P-259	\$0	\$427,390	99.8100%	\$0	\$426,578
260	341.000	Structures - Electric - Crossroads Common	\$1,701,247	P-260	\$0	\$1,701,247	99.8100%	\$0	\$1,698,015
261	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-261	\$0	\$1,921,888	99.8100%	\$0	\$1,918,236
262	343.000	Prime Movers - Crossroads Common	\$0	P-262	\$0	\$0	99.8100%	\$0	\$0
263	344.000	Generators - Crossroads Common	\$30,923	P-263	\$0	\$30,923	99.8100%	\$0	\$30,864
264	345.000	Accessory - Corsroads Common	\$244,641	P-264	\$0	\$244,641	99.8100%	\$0	\$244,176
265	346.000	Misc Power Plant Equip - Crossroads Common	\$120,117	P-265	\$0	\$120,117	99.8100%	\$0	\$119,889
266		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
267		CROSSROADS DISALLOWANCES- NATURAL GAS							
268	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	\$0	P-268	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
269	340.000	Land - Electric - Crossroads	\$0	P-269	-\$240,351	-\$240,351	99.8100%	\$0	-\$239,894
270	341.000	Structures - Electric - Crossroads	\$0	P-270	-\$1,279,957	-\$1,279,957	99.8100%	\$0	-\$1,277,525
271	342.000	Fuel Holders - Crossroads	\$0	P-271	-\$2,418,184	-\$2,418,184	99.8100%	\$0	-\$2,413,589
272	343.000	Prime Movers-Crossroads	\$0	P-272	-\$44,761,402	-\$44,761,402	99.8100%	\$0	-\$44,676,355
273	344.000	Generators-Crossroads	\$0	P-273	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
274	345.000	Accessory-Crossroads	\$0	P-274	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
275	346.000	Misc Power Plant Equip-Crossroads	\$0	P-275	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
276		TOTAL CROSSROADS DISALLOWANCES-NATURAL GAS	\$0		-\$70,354,885	-\$70,354,885		\$0	-\$70,221,210
277		DOGWOOD							
278	340.000	Land-Elec	\$635,221	P-278	\$0	\$635,221	99.8100%	\$0	\$634,014
279	341.000	Structures-Elec	\$7,668,400	P-279	\$0	\$7,668,400	99.8100%	\$0	\$7,653,830
280	342.000	Fuel Holders-Elec	\$7,718,159	P-280	\$0	\$7,718,159	99.8100%	\$0	\$7,703,494
281	343.000	Prime Movers	\$30,851,309	P-281	\$0	\$30,851,309	99.8100%	\$0	\$30,792,692
282	344.000	Generators-Elec	\$21,604,414	P-282	\$0	\$21,604,414	99.8100%	\$0	\$21,563,366
283	345.000	Accessory Equiip-Elec	\$7,039,829	P-283	\$0	\$7,039,829	99.8100%	\$0	\$7,026,453
284	346.000	Misc Pwr Plt Equip-E	\$125,398	P-284	\$0	\$125,398	99.8100%	\$0	\$125,160
285		TOTAL DOGWOOD	\$75,642,730		\$0	\$75,642,730		\$0	\$75,499,009
286		GREENWOOD UNIT 1 - NATURAL GAS							
287	340.000	Land - Electric - Greenwood 1	\$0	P-287	\$0	\$0	99.8100%	\$0	\$0
288	341.000	Structures - Electric - Greenwood 1	\$838,985	P-288	\$0	\$838,985	99.8100%	\$0	\$837,391
289	342.000	Fuel Holders - Greenwood 1	\$1,295,417	P-289	\$0	\$1,295,417	99.8100%	\$0	\$1,292,956
290	343.000	Prime Movers - Greenwood 1	\$9,121,026	P-290	\$0	\$9,121,026	99.8100%	\$0	\$9,103,696
291	344.000	Generators - Greenwood 1	\$2,766,543	P-291	\$0	\$2,766,543	99.8100%	\$0	\$2,761,287
292	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-292	\$0	\$2,020,094	99.8100%	\$0	\$2,016,256
293	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-293	\$0	\$0	99.8100%	\$0	\$0
294		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,042,065		\$0	\$16,042,065		\$0	\$16,011,586
295		GREENWOOD UNIT 2 - NATURAL GAS							
296	340.000	Land - Electric Greenwood 2	\$0	P-296	\$0	\$0	99.8100%	\$0	\$0
297	341.000	Structures - Electric Greenwood 2	\$197,444	P-297	\$0	\$197,444	99.8100%	\$0	\$197,069
298	342.000	Fuel Holders - Greenwood 2	\$426,046	P-298	\$0	\$426,046	99.8100%	\$0	\$425,237
299	343.000	Prime Movers - Greenwood 2	\$8,841,979	P-299	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
300	344.000	Generators - Greenwood 2	\$7,563,794	P-300	\$0	\$7,563,794	99.8100%	\$0	\$7,549,423
301	345.000	Accessory Equipment - Greenwood 2	\$1,936,570	P-301	\$0	\$1,936,570	99.8100%	\$0	\$1,932,891
302	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-302	\$0	\$0	99.8100%	\$0	\$0
303		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$18,965,833		\$0	\$18,965,833		\$0	\$18,929,799
304		GREENWOOD UNIT 3 - NATURAL GAS							
305	340.000	Land - Electric - Greenwood 3	\$0	P-305	\$0	\$0	99.8100%	\$0	\$0
306	341.000	Structures - Electric - Greenwood 3	\$907,073	P-306	\$0	\$907,073	99.8100%	\$0	\$905,350
307	342.000	Fuel Holders - Greenwood 3	\$1,359,683	P-307	\$0	\$1,359,683	99.8100%	\$0	\$1,357,100

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308	343.000	Prime Movers - Greenwood 3	\$7,680,361	P-308	\$0	\$7,680,361	99.8100%	\$0	\$7,665,768
309	344.000	Generators - Greenwood 3	\$1,815,224	P-309	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
310	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-310	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
311	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-311	\$0	\$0	99.8100%	\$0	\$0
312		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
313		GREENWOOD UNIT 4 - NATURAL GAS							
314	340.000	Land - Electric - Greenwood 4	\$0	P-314	\$0	\$0	99.8100%	\$0	\$0
315	341.000	Structures - Electric - Greenwood 4	\$119,335	P-315	\$0	\$119,335	99.8100%	\$0	\$119,108
316	342.000	Fuel Holders - Greenwood 4	\$360,339	P-316	\$0	\$360,339	99.8100%	\$0	\$359,654
317	343.000	Prime Movers - Greenwood 4	\$9,179,236	P-317	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
318	344.000	Generators - Greenwood 4	\$6,460,558	P-318	\$0	\$6,460,558	99.8100%	\$0	\$6,448,283
319	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-319	\$0	\$417,178	99.8100%	\$0	\$416,385
320	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-320	\$0	\$0	99.8100%	\$0	\$0
321		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$16,536,646		\$0	\$16,536,646		\$0	\$16,505,225
322		GREENWOOD COMMON							
323	340.000	Land - Electric - Greenwood Common	\$219,754	P-323	\$0	\$219,754	99.8100%	\$0	\$219,336
324	341.000	Structures - Electric - Greenwood Common	\$3,568,370	P-324	\$0	\$3,568,370	99.8100%	\$0	\$3,561,590
325	342.000	Fuel Holders - Greenwood Common	\$537,372	P-325	\$0	\$537,372	99.8100%	\$0	\$536,351
326	343.000	Prime Movers - Greenwood Common	\$1,646,504	P-326	\$0	\$1,646,504	99.8100%	\$0	\$1,643,376
327	344.000	Generators - Greenwood Common	\$0	P-327	\$0	\$0	99.8100%	\$0	\$0
328	345.000	Accessory Equipment - Greenwood Common	\$2,646,567	P-328	\$0	\$2,646,567	99.8100%	\$0	\$2,641,539
329	346.000	Misc Power Plant Equip - Greenwood Common	\$217,766	P-329	\$0	\$217,766	99.8100%	\$0	\$217,352
330		TOTAL GREENWOOD COMMON	\$8,836,333		\$0	\$8,836,333		\$0	\$8,819,544
331		NEVADA - OIL							
332	340.000	Land - Electric - Nevada	\$59,905	P-332	\$0	\$59,905	99.8100%	\$0	\$59,791
333	341.000	Structures - Electric - Nevada	\$527,845	P-333	\$0	\$527,845	99.8100%	\$0	\$526,842
334	342.000	Fuel Holders - Nevada	\$777,964	P-334	\$0	\$777,964	99.8100%	\$0	\$776,486
335	343.000	Prime Movers - Nevada	\$965,364	P-335	\$0	\$965,364	99.8100%	\$0	\$963,530
336	344.000	Generators - Nevada	\$611,711	P-336	\$0	\$611,711	99.8100%	\$0	\$610,549
337	345.000	Accessory Equipment - Nevada	\$598,678	P-337	\$0	\$598,678	99.8100%	\$0	\$597,541
338	346.000	Misc Power Plant Equip - Nevada	\$1,543,599	P-338	\$0	\$1,543,599	99.8100%	\$0	\$1,540,666
339		TOTAL NEVADA - OIL	\$5,085,066		\$0	\$5,085,066		\$0	\$5,075,405
340		SOUTH HARPER UNIT 1 - NATURAL GAS							
341	340.000	Land - Electric - South Harper 1	\$0	P-341	\$0	\$0	99.8100%	\$0	\$0
342	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-342	\$0	\$1,313,183	99.8100%	\$0	\$1,310,688
343	342.000	Fuel Holders - South Harper 1	\$400,000	P-343	\$0	\$400,000	99.8100%	\$0	\$399,240
344	343.000	Prime Movers - South Harper 1	\$22,593,546	P-344	\$0	\$22,593,546	99.8100%	\$0	\$22,550,618
345	344.000	Generators - South Harper 1	\$5,750,000	P-345	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
346	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-346	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
347	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-347	\$0	\$0	99.8100%	\$0	\$0
348		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
349		SOUTH HARPER UNIT 2 - NATURAL GAS							
350	340.000	Land - Electric - South Harper 2	\$0	P-350	\$0	\$0	99.8100%	\$0	\$0
351	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-351	\$0	\$1,312,301	99.8100%	\$0	\$1,309,808
352	342.000	Fuel Holders - South Harper 2	\$400,000	P-352	\$0	\$400,000	99.8100%	\$0	\$399,240
353	343.000	Prime Movers - South Harper 2	\$23,234,191	P-353	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
354	344.000	Generators - South Harper 2	\$5,750,000	P-354	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
355	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-355	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
356	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-356	\$0	\$0	99.8100%	\$0	\$0
357		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
358		SOUTH HARPER 3 - NATURAL GAS							
359	340.000	Land - Electric - South Harper 3	\$0	P-359	\$0	\$0	99.8100%	\$0	\$0

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360	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-360	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
361	342.000	Fuel Holders - South Harper 3	\$400,000	P-361	\$0	\$400,000	99.8100%	\$0	\$399,240
362	343.000	Generators - South Harper 3	\$22,671,039	P-362	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
363	344.000	Prime Movers - South Harper 3	\$5,750,000	P-363	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
364	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-364	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
365	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-365	\$0	\$0	99.8100%	\$0	\$0
366		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,553,882		\$0	\$34,553,882		\$0	\$34,488,230
367		SOUTH HARPER COMMON							
368	340.000	Land - Electric - South Harper Common	\$1,034,874	P-368	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
369	341.000	Structures - Electric - South Harper Common	\$8,427,594	P-369	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
370	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-370	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
371	343.000	Prime Movers - South Harper Common	\$4,383,761	P-371	\$0	\$4,383,761	99.8100%	\$0	\$4,375,432
372	344.000	Generators - South Harper Common	\$0	P-372	\$0	\$0	99.8100%	\$0	\$0
373	345.000	Accessory Equipment - South Harper Common	\$4,505,455	P-373	\$0	\$4,505,455	99.8100%	\$0	\$4,496,895
374	346.000	Misc Power Plant Equip - South Harper Common	\$314,386	P-374	\$0	\$314,386	99.8100%	\$0	\$313,789
375		TOTAL SOUTH HARPER COMMON	\$21,470,697		\$0	\$21,470,697		\$0	\$21,429,904
376		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
377	340.000	Land - Electric - Lake Road 5	\$0	P-377	\$0	\$0	99.8100%	\$0	\$0
378	341.000	Structures - Electric - Lake Road 5	\$1,410,648	P-378	\$0	\$1,410,648	99.8100%	\$0	\$1,407,968
379	342.000	Fuel Holders - Lake Road 5	\$1,476,683	P-379	\$0	\$1,476,683	99.8100%	\$0	\$1,473,877
380	343.000	Prime Movers - Lake Road 5	\$10,926,554	P-380	\$0	\$10,926,554	99.8100%	\$0	\$10,905,794
381	344.000	Generators - Lake Road 5	\$13,771,227	P-381	\$0	\$13,771,227	99.8100%	\$0	\$13,745,062
382	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-382	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
383	346.000	Misc Power Plant Equip - Lake Road 5	\$255,354	P-383	\$0	\$255,354	99.8100%	\$0	\$254,869
384		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$30,579,866		\$0	\$30,579,866		\$0	\$30,521,765
385		LAKE ROAD TURBINE 6 - OIL							
386	340.000	Land - Electric - Lake Road 6	\$0	P-386	\$0	\$0	99.8100%	\$0	\$0
387	341.000	Structures - Electric - Lake Road 6	\$225,020	P-387	\$0	\$225,020	99.8100%	\$0	\$224,592
388	342.000	Fuel Holders - Lake Road 6	\$163,119	P-388	\$0	\$163,119	99.8100%	\$0	\$162,809
389	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-389	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
390	344.000	Generators - Lake Road 6	\$517,750	P-390	\$0	\$517,750	99.8100%	\$0	\$516,766
391	345.000	Accessory Equipment - Lake Road 6	\$1,008,291	P-391	\$0	\$1,008,291	99.8100%	\$0	\$1,006,375
392	346.000	Misc Power Plant Equip - Lake Road 6	\$0	P-392	\$0	\$0	99.8100%	\$0	\$0
393		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,627,560		\$0	\$5,627,560		\$0	\$5,616,867
394		LAKE ROAD TURBINE 7 - OIL							
395	340.000	Land - Electric - Lake Road 7	\$0	P-395	\$0	\$0	99.8100%	\$0	\$0
396	341.000	Structures - Electric - Lake Road 7	\$36,495	P-396	\$0	\$36,495	99.8100%	\$0	\$36,426
397	342.000	Fuel Holders - Lake Road 7	\$167,909	P-397	\$0	\$167,909	99.8100%	\$0	\$167,590
398	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-398	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
399	344.000	Generators - Lake Road 7	\$244,906	P-399	\$0	\$244,906	99.8100%	\$0	\$244,441
400	345.000	Accessory Equipment - Lake Road 7	\$862,167	P-400	\$0	\$862,167	99.8100%	\$0	\$860,529
401	346.000	Misc Power Plant Equip - Lake Road 7	\$0	P-401	\$0	\$0	99.8100%	\$0	\$0
402		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,320,680		\$0	\$3,320,680		\$0	\$3,314,372
403		LANDFILL TURBINE - METHANE GAS							
404	340.000	Land - Electric - Landfill Turbine	\$0	P-404	\$0	\$0	99.8100%	\$0	\$0
405	341.000	Structures - Electric - Landfill Turbine	\$129,632	P-405	\$0	\$129,632	99.8100%	\$0	\$129,386
406	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-406	\$0	\$2,309,870	99.8100%	\$0	\$2,305,481
407	343.000	Prime Movers - Landfill Turbine	\$35,745	P-407	\$0	\$35,745	99.8100%	\$0	\$35,677
408	344.000	Generators - Landfill Turbine	\$2,882,824	P-408	\$0	\$2,882,824	99.8100%	\$0	\$2,877,347
409	345.000	Accessory Equipment - Landfill Turbine	\$967,411	P-409	\$0	\$967,411	99.8100%	\$0	\$965,573
410	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,470	P-410	\$0	\$12,470	99.8100%	\$0	\$12,446
411		TOTAL LANDFILL TURBINE - METHANE GAS	\$6,337,952		\$0	\$6,337,952		\$0	\$6,325,910
412		RALPH GREEN UNIT 3 - NATURAL GAS							
413	340.000	Land - Electric - Ralph Green 3	\$11,376	P-413	\$0	\$11,376	99.8100%	\$0	\$11,354

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414	341.000	Structures - Electric - Ralph Green 3	\$2,042,425	P-414	\$0	\$2,042,425	99.8100%	\$0	\$2,038,544
415	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-415	\$0	\$453,765	99.8100%	\$0	\$452,903
416	343.000	Prime Movers - Ralph Green 3	\$5,957,268	P-416	\$0	\$5,957,268	99.8100%	\$0	\$5,945,949
417	344.000	Generators - Ralph Green 3	\$11,799,075	P-417	\$0	\$11,799,075	99.8100%	\$0	\$11,776,657
418	345.000	Accessory Equipment - Ralph Green 3	\$1,574,781	P-418	\$0	\$1,574,781	99.8100%	\$0	\$1,571,789
419	346.000	Misc Power Plant Equip - Ralph Green 3	\$329,748	P-419	\$0	\$329,748	99.8100%	\$0	\$329,121
420		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$22,168,438		\$0	\$22,168,438		\$0	\$22,126,317
421		OTHER PRODUCTION - SOLAR							
422	341.010	Other Prod Greenwood - Solar - Structures - Electric	\$54,367	P-422	-\$34,028	\$20,339	99.8100%	\$0	\$20,300
423	344.010	Other Prod - Greenwood Solar	\$8,429,121	P-423	-\$5,275,682	\$3,153,439	99.8100%	\$0	\$3,147,447
424	344.010	Other Prod-Hawthorn Solar	\$7,374,075	P-424	\$0	\$7,374,075	99.8100%	\$0	\$7,360,064
425		TOTAL OTHER PRODUCTION - SOLAR	\$15,857,563		-\$5,309,710	\$10,547,853		\$0	\$10,527,811
426		TOTAL OTHER PRODUCTION	\$488,741,386		-\$75,664,595	\$413,076,791		\$0	\$412,291,951
427		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
428		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-428	\$0	\$0	99.8100%	\$0	\$0
429		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
430		TOTAL PRODUCTION PLANT	\$1,510,948,831		-\$71,921,006	\$1,439,027,825		\$0	\$1,406,591,057
431		TRANSMISSION PLANT							
432	350.000	Land - Transmission	\$5,652,001	P-432	\$0	\$5,652,001	99.8100%	\$0	\$5,641,262
433	350.001	Land Rights - Transmission	\$7,775,938	P-433	\$0	\$7,775,938	99.8100%	\$0	\$7,761,164
434	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-434	\$0	\$12,977,912	99.8100%	\$0	\$12,953,254
435	352.000	Structure & Improvements - Transmission	\$13,850,014	P-435	\$0	\$13,850,014	99.8100%	\$0	\$13,823,699
436	353.000	Station Equipment - Transmission	\$326,537,312	P-436	-\$1,750,630	\$324,786,682	99.8100%	\$0	\$324,169,587
437	353.030	Station Equipment Communication - Transmission	\$124,061	P-437	\$0	\$124,061	99.8100%	\$0	\$123,825
438	354.000	Towers and Fixtures - Transmission	\$284,605	P-438	\$0	\$284,605	99.8100%	\$0	\$284,064
439	354.050	Towers & Fixtures - 34.5 Kv	\$122,859	P-439	\$0	\$122,859	99.8100%	\$0	\$122,626
440	355.000	Poles and Fixtures - Transmission	\$368,136,165	P-440	\$0	\$368,136,165	99.8100%	\$0	\$367,436,706
441	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-441	-\$1,402,180	-\$1,402,180	100.0000%	\$0	-\$1,402,180
442	355.050	Poles & Fixtures 34.5 kv	\$28,358,070	P-442	\$0	\$28,358,070	99.8100%	\$0	\$28,304,190
443	356.000	Overhead Conductors & Devices - Transmission	\$245,824,681	P-443	\$0	\$245,824,681	99.8100%	\$0	\$245,357,614
444	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-444	-\$3,221,404	-\$3,221,404	100.0000%	\$0	-\$3,221,404
445	356.050	Trsm-OH- Cond & Devices-Elec	\$16,368,598	P-445	\$0	\$16,368,598	99.8100%	\$0	\$16,337,498
446	357.000	Underground Conduit - Transmission	\$15,861	P-446	\$0	\$15,861	99.8100%	\$0	\$15,831
447	358.000	Underground Conductors & Devices - Transmission	\$72,737	P-447	\$0	\$72,737	99.8100%	\$0	\$72,599
448	358.050	Underground Conductors & Dev	\$4,024	P-448	\$0	\$4,024	99.8100%	\$0	\$4,016
449		TOTAL TRANSMISSION PLANT	\$1,026,104,838		-\$6,374,214	\$1,019,730,624		\$0	\$1,017,784,351
450		TRANSMISSION RETIREMENT WORK IN PROGRESS							
451		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-451	\$0	\$0	100.0000%	\$0	\$0
452		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
453		DISTRIBUTION PLANT							
454	360.000	Land - Electric - Distribution	\$9,903,925	P-454	\$0	\$9,903,925	99.8683%	\$0	\$9,890,882
455	360.010	Land Rights - Electric - Distribution	\$382,240	P-455	\$0	\$382,240	99.8683%	\$0	\$381,737
456	360.020	Land Leased - Distribution	\$22,228	P-456	\$0	\$22,228	99.8683%	\$0	\$22,199
457	361.000	Structures & Improvements - Distribution	\$12,837,998	P-457	\$0	\$12,837,998	99.8683%	\$0	\$12,821,090
458	362.000	Station Equipment - Distribution	\$291,712,085	P-458	\$0	\$291,712,085	99.8683%	\$0	\$291,327,900
459	363.000	Energy Storage Equipment	\$586,811	P-459	\$0	\$586,811	100.0000%	\$0	\$586,811
460	364.000	Poles, Towers & Fixtures - Distribution	\$416,596,571	P-460	\$0	\$416,596,571	99.8683%	\$0	\$416,047,913

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461	365.000	Overhead Conductors & Devices - Distribution	\$274,724,642	P-461	\$0	\$274,724,642	99.8683%	\$0	\$274,362,830
462	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-462	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
463	366.000	Underground Circuit - Distribution	\$225,597,176	P-463	\$0	\$225,597,176	99.8683%	\$0	\$225,300,065
464	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-464	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
465	367.000	Underground Conductors & Devices - Distribution	\$351,600,475	P-465	\$0	\$351,600,475	99.8683%	\$0	\$351,137,417
466	368.000	Line Transformers - Distribution	\$331,872,100	P-466	\$0	\$331,872,100	99.8683%	\$0	\$331,435,024
467	369.010	Services - Overhead - Distribution	\$34,486,616	P-467	\$0	\$34,486,616	99.8683%	\$0	\$34,441,197
468	369.020	Services - Underground - Distribution	\$100,937,473	P-468	\$0	\$100,937,473	99.8683%	\$0	\$100,804,538
469	370.000	Meters - Distribution	\$29,013,641	P-469	\$0	\$29,013,641	99.8683%	\$0	\$28,975,430
470	370.010	Meters - PURPA Distribution	\$2,038,114	P-470	\$0	\$2,038,114	99.8683%	\$0	\$2,035,430
471	370.020	Meters - AMI Distribution	\$55,864,307	P-471	\$0	\$55,864,307	99.8683%	\$0	\$55,790,734
472	371.000	Customer Premise Meter Installations - Distribution	\$33,283,621	P-472	\$0	\$33,283,621	99.8683%	\$0	\$33,239,786
473	371.010	Distribution - Cust Prem Install - EVCS	\$4,741,782	P-473	\$0	\$4,741,782	100.0000%	\$0	\$4,741,782
474	373.000	Street Lighting and Traffic Signal - Distribution	\$61,687,054	P-474	\$0	\$61,687,054	99.8683%	\$0	\$61,605,812
475		TOTAL DISTRIBUTION PLANT	\$2,237,888,859		-\$3,376,416	\$2,234,512,443		\$0	\$2,231,572,161
476		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
477		Distribution Retirement Work In Progress	\$0	P-477	\$0	\$0	100.0000%	\$0	\$0
478		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
479		INCENTIVE COMPENSATION CAPITALIZATION							
480	0.000	Incentive Compensation Capitalization Adj.	\$0	P-480	-\$403,942	-\$403,942	100.0000%	\$0	-\$403,942
481		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$403,942	-\$403,942		\$0	-\$403,942
482		GENERAL PLANT							
483	389.000	Land Rights - General	\$1,896,525	P-483	\$0	\$1,896,525	99.8316%	\$0	\$1,893,331
484	389.010	Land RT/ROW - Depreciation - Electric	\$6,300	P-484	\$0	\$6,300	99.8316%	\$0	\$6,289
485	390.000	Structures & Improvements - General	\$69,799,900	P-485	\$0	\$69,799,900	99.8316%	\$0	\$69,682,357
486	391.010	Office Furniture & Equipmepnt - General	\$1,963,534	P-486	\$0	\$1,963,534	99.8316%	\$0	\$1,960,227
487	391.020	Office Furniture - Computers - General	\$8,406,962	P-487	\$0	\$8,406,962	99.8316%	\$0	\$8,392,805
488	392.000	Transportation Equipment - Autos - General	\$156,287	P-488	\$0	\$156,287	99.8316%	\$0	\$156,024
489	392.010	Transportation Equip - Light Trucsh-General	\$4,059,829	P-489	\$0	\$4,059,829	99.8316%	\$0	\$4,052,992
490	392.020	Transportation Equip-Heavy Trucks-General	\$29,630,012	P-490	\$0	\$29,630,012	99.8316%	\$0	\$29,580,115
491	392.030	Transportation Equip - Tractors - General	\$96,412	P-491	\$0	\$96,412	99.8316%	\$0	\$96,250
492	392.040	Transportation Equip - Trailers - General	\$1,590,673	P-492	\$0	\$1,590,673	99.8316%	\$0	\$1,587,994
493	394.500	Transport Equip-Medium Trucks General	\$0	P-493	\$0	\$0	99.8316%	\$0	\$0
494	393.000	Stores Equipment - General	\$61,392	P-494	\$0	\$61,392	99.8316%	\$0	\$61,289
495	394.000	Tools - General	\$5,081,261	P-495	\$0	\$5,081,261	99.8316%	\$0	\$5,072,704
496	395.000	Laboratory Equipment - General	\$4,757,159	P-496	\$0	\$4,757,159	99.8316%	\$0	\$4,749,148
497	396.000	Power Operated Equipment - General	\$5,860,918	P-497	\$0	\$5,860,918	99.8316%	\$0	\$5,851,048
498	397.000	Communication Equipment - General	\$85,553,513	P-498	\$0	\$85,553,513	99.8316%	\$0	\$85,409,441
499	398.000	Miscellaneous Equipment - General	\$710,278	P-499	\$0	\$710,278	99.8316%	\$0	\$709,082
500		TOTAL GENERAL PLANT	\$219,630,955		\$0	\$219,630,955		\$0	\$219,261,096
501		GENERAL PLANT - LAKE ROAD							
502	391.010	Office Furniture and Equipment - General	\$143,295	P-502	\$0	\$143,295	91.1329%	\$0	\$130,589
503	391.020	Office Furniture - Computer - General	\$360,680	P-503	\$0	\$360,680	91.1329%	\$0	\$328,698
504	391.040	Office Furniture - Software -General	\$0	P-504	\$0	\$0	91.1329%	\$0	\$0
505	392.000	Transportation Equip - Autos - General	\$0	P-505	\$0	\$0	91.1329%	\$0	\$0
506	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-506	\$0	\$234,779	91.1329%	\$0	\$213,961
507	392.020	Transport Equip - Heavy Trucks - General	\$71,418	P-507	\$0	\$71,418	91.1329%	\$0	\$65,085
508	392.030	Transportation Equip - Tractors -General	\$0	P-508	\$0	\$0	91.1329%	\$0	\$0
509	392.040	Transportation Equip - Trailers -General	\$95,073	P-509	\$0	\$95,073	91.1329%	\$0	\$86,643

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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
510	392.050	Transportation Equip - Medium Trucks - General	\$0	P-510	\$0	\$0	91.1329%	\$0	\$0
511	393.000	Stores Equipment -General	\$23,379	P-511	\$0	\$23,379	91.1329%	\$0	\$21,306
512	394.000	Tools -General	\$115,668	P-512	\$0	\$115,668	91.1329%	\$0	\$105,412
513	395.000	Laboratory Equipment -General	\$299,325	P-513	\$0	\$299,325	91.1329%	\$0	\$272,784
514	396.000	Power Operated Equipment -General	\$951,494	P-514	\$0	\$951,494	91.1329%	\$0	\$867,124
515	397.000	Communication Equipment -General	\$724,747	P-515	\$0	\$724,747	91.1329%	\$0	\$660,483
516	398.000	Miscellaneous Equipment -General	\$180,383	P-516	\$0	\$180,383	91.1329%	\$0	\$164,388
517		TOTAL GENERAL PLANT - LAKE ROAD	\$3,200,241		\$0	\$3,200,241		\$0	\$2,916,473
518		GENERAL RETIREMENTS WORK IN PROGRESS							
519		General - Salvage and Removal Retirements not yet classified	\$0	P-519	\$0	\$0	91.1329%	\$0	\$0
520		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
521		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
522	310.090	Industrial Steam - Land	\$11,450	P-522	\$0	\$11,450	0.0000%	\$0	\$0
523	311.090	Industrial Steam - Structures & Improvements	\$95,617	P-523	\$0	\$95,617	0.0000%	\$0	\$0
524	312.090	Industrial Steam - Boiler	\$1,842,889	P-524	\$0	\$1,842,889	0.0000%	\$0	\$0
525	315.090	Industrial Steam - Accessory	\$48,849	P-525	\$0	\$48,849	0.0000%	\$0	\$0
526	375.090	Industrial Steam - Distribution Structure & Improvement	\$335,657	P-526	\$0	\$335,657	0.0000%	\$0	\$0
527	376.090	Industrial Steam - Mains	\$2,692,006	P-527	\$0	\$2,692,006	0.0000%	\$0	\$0
528	379.090	Industrial Steam - City Gate Measuring/Regulator	\$2,918,079	P-528	\$0	\$2,918,079	0.0000%	\$0	\$0
529	380.090	Industrial Steam - Services	\$100,842	P-529	\$0	\$100,842	0.0000%	\$0	\$0
530	381.090	Industrial Steam - Services -	\$454,023	P-530	\$0	\$454,023	0.0000%	\$0	\$0
531		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$8,499,412		\$0	\$8,499,412		\$0	\$0
532		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
533		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	P-533	\$0	\$0	100.0000%	\$0	\$0
534		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
535		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
536		Capitalized Long-Term Incentive Stock Awards through ?	\$0	P-536	-\$3,561,536	-\$3,561,536	100.0000%	\$0	-\$3,561,536
537		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,561,536
538		TOTAL PLANT IN SERVICE	\$5,048,605,102		-\$85,637,114	\$4,962,967,988		\$0	\$4,916,384,801

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-80	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$111,704		\$0	
P-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$410,538		\$0	
P-82	Boiler Plant Equipment-Electric-Jeffrey Comm	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$1,438,628		\$0	
P-85	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		\$1,750,630		\$0	
P-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$32,089		\$0	
P-268	Miscellaneous Intangible - Substation (3553) C	303.100		-\$3,891,687		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$3,891,687		\$0	
P-269	Land - Electric - Crossroads	340.000		-\$240,351		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$240,351		\$0	
P-270	Structures - Electric - Crossroads	341.000		-\$1,279,957		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$1,279,957		\$0	
P-271	Fuel Holders - Crossroads	342.000		-\$2,418,184		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$2,418,184		\$0	
P-272	Prime Movers-Crossroads	343.000		-\$44,761,402		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$44,761,402		\$0	
P-273	Generators-Crossroads	344.000		-\$8,937,477		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$8,937,477		\$0	
P-274	Accessory-Crossroads	345.000		-\$8,752,236		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$8,752,236		\$0	
P-275	Misc Power Plant Equip-Crossroads	346.000		-\$73,591		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$73,591		\$0	
P-422	Other Prod Greenwood - Solar - Structures - El	341.010		-\$34,028		\$0
	1. To allocate a portion of the Evergy MO West Greenwood solar facility plant to Evergy Metro as of the true-up cutoff June 30, 2024 (Giacone)		-\$34,028		\$0	
P-423	Other Prod - Greenwood Solar	344.010		-\$5,275,682		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To allocate a portion of the Evergy MO West Greenwood solar facility plant to Evergy Metro as of the true-up cutoff June 30, 2024 (Giacone)		-\$5,275,682		\$0	
P-436	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		-\$1,750,630		\$0	
P-441	Poles and Fixtures - Disallowance Stipulation	355.000		-\$1,402,180		\$0
	1. To include transmission plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$1,402,180		\$0	
P-444	Conductors & Devices - Disallowance Stipulation	356.000		-\$3,221,404		\$0
	1. To include transmission plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$3,221,404		\$0	
P-462	Overhead Conductors & Devices - Disallowance	365.000		-\$3,055,085		\$0
	1. To include distribution plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$3,055,085		\$0	
	No Adjustment		\$0		\$0	
P-464	Underground Circuit - Disallowance Stipulation	366.000		-\$321,331		\$0
	1. To include distribution plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$321,331		\$0	
P-480	Incentive Compensation Capitalization Adj.			-\$403,942		\$0
	1. To remove VCP Short Term EPS Capitalized 6/22-12/23. (Smith)		-\$171,501		\$0	
	2. To remove AIP Short Term EPS Capitalized 6/22-12/23. (Smith)		-\$232,441		\$0	
P-536	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To remove long term capitalized incentive compensation. (Smith)		-\$3,561,536		\$0	
Total Plant Adjustments				<u><u>-\$85,637,114</u></u>		<u><u>\$0</u></u>

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$96,501	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$605,185	0.00%	\$0	0	0.00%
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,450,733	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,281,523	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$318,965	0.00%	\$0	0	0.00%
8	303.090	Misc - Transmission Ln MINT Line Demand	\$71,981	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$929,270	0.00%	\$0	0	0.00%
10	303.130	Misc Radio Frequencies	\$107,493	0.00%	\$0	0	0.00%
11	303.140	Misc Radio Frequencies Spectrum	\$8,363,490	0.00%	\$0	0	0.00%
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	0.00%	\$0	0	0.00%
13		TOTAL INTANGIBLE PLANT	\$42,225,141		\$0		
14		PRODUCTION PLANT					
15		STEAM PRODUCTION					
16		SIBLEY UNIT 1 - STEAM					
17	310.000	Land-Electric Sibley 1 MPS	\$0	0.00%	\$0	0	0.00%
18	311.000	Structures-Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	0.00%	\$0	0	0.00%
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
21	314.000	Turbogenerator - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	0.00%	\$0	0	0.00%
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0		
25		SIBLEY UNIT 2 - STEAM					
26	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
27	311.000	Structures - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	0.00%	\$0	0	0.00%
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbogenerator - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0		
34		SIBLEY UNIT 3 - STEAM					
35	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	0.00%	\$0	0	0.00%

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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
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
39	314.000	Turbogenerator - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	0.00%	\$0	0	0.00%
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0		
43		SIBLEY FACILITY COMMON - STEAM					
44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Sibley Common	\$449,925	0.00%	\$0	0	0.00%
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$449,925		\$0		
52		JEFFREY UNIT 1 - STEAM					
53	310.000	Land - Electric Jeffrey 1 MPS	\$71,428	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric Jeffrey 1	\$6,710,418	1.20%	\$80,525	0	0.00%
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$18,306,570	1.16%	\$212,356	0	0.00%
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,813,614	6.09%	\$1,876,549	0	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,593,025	1.93%	\$127,245	0	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,266,724	0.38%	\$8,614	0	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$432,344	4.37%	\$18,893	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$65,194,123		\$2,324,182		
61		JEFFREY UNIT 2 - STEAM					
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,148	0.00%	\$0	0	0.00%
63	311.000	Structures - Electric - Jeffrey 2	\$5,474,389	1.22%	\$66,788	0	0.00%
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,083,968	0.78%	\$164,455	0	0.00%
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,183,922	6.24%	\$947,477	0	0.00%
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,692,035	1.57%	\$105,065	0	0.00%
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,625,379	2.00%	\$52,508	0	0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$746,686	4.46%	\$33,302	0	0.00%
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,877,527		\$1,369,595		
70		JEFFREY UNIT 3 - STEAM					
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,090	0.00%	\$0	0	0.00%
72	311.000	Structures - Electric - Jeffrey 3	\$5,865,603	1.26%	\$73,907	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$26,386,824	0.73%	\$192,624	0	0.00%
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,644,997	6.28%	\$982,506	0	0.00%
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$11,255,972	1.62%	\$182,347	0	0.00%
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,474,125	0.16%	\$3,959	0	0.00%
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$441,702	4.82%	\$21,290	0	0.00%
78		TOTAL JEFFREY UNIT 3 - STEAM	\$62,072,313		\$1,456,633		

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79		JEFFREY FACILITY COMMON - STEAM					
80	310.000	Land - Electric - Jeffrey Common MPS	\$332,915	0.00%	\$0	0	0.00%
81	311.000	Structures - Electric - Jeffrey Common	\$6,822,488	3.25%	\$221,731	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$9,659,031	3.30%	\$318,748	0	0.00%
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,793,638	6.14%	\$1,092,529	0	0.00%
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,186,910	2.79%	\$61,015	0	0.00%
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$3,300,119	2.54%	\$83,823	0	0.00%
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,840,994	4.31%	\$79,347	0	0.00%
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$41,936,095		\$1,857,193		
88		IATAN UNIT 1 - STEAM					
89	310.000	Land - Electric - Iatan 1	\$274,630	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - Iatan 1	\$5,836,164	3.33%	\$194,344	0	0.00%
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	3.33%	-\$504	0	0.00%
92	312.000	Boiler Plant Equipment - Iatan 1	\$125,148,027	4.51%	\$5,644,176	0	0.00%
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	4.51%	-\$11,849	0	0.00%
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$454,360	6.62%	\$30,079	0	0.00%
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,895,058	3.98%	\$951,023	0	0.00%
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,627,258	4.17%	\$735,057	0	0.00%
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$21,473	4.17%	-\$895	0	0.00%
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,883,047	4.87%	\$140,404	0	0.00%
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	4.87%	-\$116	0	0.00%
100		TOTAL IATAN UNIT 1 - STEAM	\$175,816,818		\$7,681,719		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - Iatan 2	\$30,255,817	2.36%	\$714,037	0	0.00%
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	2.36%	-\$10,268	0	0.00%
104	312.000	Boiler Plant Equipment - Iatan 2	\$224,955,138	2.90%	\$6,523,699	0	0.00%
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	2.90%	-\$90,688	0	0.00%
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	0.00%	\$0	0	0.00%
107	314.000	Turbogenerator - Electric - Iatan 2	\$77,839,520	2.86%	\$2,226,210	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.86%	-\$12,364	0	0.00%
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,926,676	2.70%	\$511,020	0	0.00%
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.70%	-\$3,901	0	0.00%
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,773,484	3.35%	\$59,412	0	0.00%
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	3.35%	-\$541	0	0.00%
113		TOTAL IATAN UNIT 2 - STEAM	\$349,595,473		\$9,916,616		
114		IATAN FACILITY COMMON - STEAM					
115	310.000	Land - Electric - Iatan Common	\$11,359	0.00%	\$0	0	0.00%

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116	311.000	Structures - Electric - Iatan Common	\$31,582,152	2.34%	\$739,022	0	0.00%
117	312.000	Boiler Plant Equipment - Iatan Common	\$57,816,042	2.84%	\$1,641,976	0	0.00%
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	0.00%	\$0	0	0.00%
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,757,656	2.77%	\$48,687	0	0.00%
120	315.000	Accessory Equipment - Iatan Common	\$8,704,022	2.59%	\$225,434	0	0.00%
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,633,229	3.30%	\$86,897	0	0.00%
122		TOTAL IATAN FACILITY COMMON - STEAM	\$102,504,460		\$2,742,016		
123		STEAM PROD-LAKE ROAD COMMON					
124	310.000	Steam Production Land Elec-LR Common	\$38,845	0.00%	\$0	0	0.00%
125	311.000	Steam Production Structures-LR Common	\$12,590,042	5.04%	\$634,538	0	0.00%
126	312.000	Steam Production Boiler Plant-LR Common	\$12,814,367	5.60%	\$717,605	0	0.00%
127	312.020	Steam Production Boiler AQC-LR Common	\$651,962	8.59%	\$56,004	0	0.00%
128	314.000	Steam Prod Turbogenerator-LR Common	\$1,010,791	5.20%	\$52,561	0	0.00%
129	315.000	Steam Production Access Equip-LR Common	\$640,252	4.39%	\$28,107	0	0.00%
130	316.000	Steam Prod Misc Power Plant-LR Common	\$526,362	6.10%	\$32,108	0	0.00%
131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$28,272,621		\$1,520,923		
132		LAKE ROAD UNIT 1 - STEAM					
133	310.000	Land - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
134	311.000	Structures - Electric - Lake Road 1	\$821,745	4.03%	\$33,116	0	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$969,768	6.58%	\$63,811	0	0.00%
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 1	\$3,637,344	3.84%	\$139,674	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 1	\$1,825,334	5.80%	\$105,869	0	0.00%
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,254,191		\$342,470		
141		LAKE ROAD UNIT 2 - STEAM					
142	310.000	Land - Electric - Lake Road 2	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 2	\$1,063,736	4.04%	\$42,975	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$86,025	6.15%	\$5,291	0	0.00%
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
146	314.000	Turbogenerator - Electric - Lake Road 2	\$3,669,431	3.86%	\$141,640	0	0.00%
147	315.000	Accessory Equip - Electric - Lake Road 2	\$1,566,930	5.57%	\$87,278	0	0.00%
148	316.000	Misc Power Plant Equip - Lake Road 2	\$1,636	6.10%	\$100	0	0.00%
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,387,758		\$277,284		
150		LAKE ROAD UNIT 3 - STEAM					
151	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%

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152	311.000	Structures - Electric - Lake Road 3	\$311,848	4.15%	\$12,942	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$301,479	7.06%	\$21,284	0	0.00%
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
155	314.000	Turbogenerator - Electric - Lake Road 3	\$1,288,972	3.87%	\$49,883	0	0.00%
156	315.000	Accessory Equip - Electric - Lake Road 3	\$75,995	3.11%	\$2,363	0	0.00%
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	0.00%	\$0	0	0.00%
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,978,294		\$86,472		
159		LAKE ROAD UNIT 4 - STEAM					
160	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
161	311.000	Structures - Electric - Lake Road 4	\$3,374,708	4.67%	\$157,599	0	0.00%
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,139,181	5.89%	\$950,598	0	0.00%
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$860,215	8.32%	\$71,570	0	0.00%
164	314.000	Turbogenerator - Electric - Lake Road 4	\$11,023,341	3.87%	\$426,603	0	0.00%
165	315.000	Accessory Equip - Electric - Lake Road 4	\$3,590,281	4.41%	\$158,331	0	0.00%
166	316.000	Misc Power Plant Equip - Lake Road 4	\$14,956	5.83%	\$872	0	0.00%
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,002,682		\$1,765,573		
168		STEAM PROD-LAKE ROAD BOILER COMMON					
169	310.000	Stm Pr-Land Elec	\$0	0.00%	\$0	0	0.00%
170	311.000	Steam Production Structures-LR Boiler Common	\$7,022,403	5.82%	\$408,704	0	0.00%
171	312.000	Steam Production Boiler Plant-LR Boiler Common	\$12,038,799	6.37%	\$766,871	0	0.00%
172	312.020	Steam Production Boiler AQC-LR Boiler Common	\$47,158	8.59%	\$4,051	0	0.00%
173	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$532,239	5.77%	\$30,710	0	0.00%
174	315.000	Steam Production Access Equip-LR Boiler Common	\$4,225,755	5.87%	\$248,052	0	0.00%
175	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$1,335,830	6.40%	\$85,493	0	0.00%
176		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$25,202,184		\$1,543,881		
177		STEAM PROD-LAKE ROAD BOILER #1					
178	311.000	Steam Production Structures-LR Boiler #1	\$8,196	5.05%	\$414	0	0.00%
179	312.000	Steam Production Boiler Plant-LR Boiler #1	\$2,273,520	6.26%	\$142,322	0	0.00%
180	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$159,928	6.81%	\$10,891	0	0.00%
181	315.000	Steam Production Access Equip-LR Boiler #1	\$63,439	2.99%	\$1,897	0	0.00%
182	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$18,816	6.92%	\$1,302	0	0.00%
183		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$2,523,899		\$156,826		
184		STEAM PROD-LAKE ROAD BOILER #2					

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185	311.000	Steam Production Structures-LR Boiler #2	\$151,624	5.89%	\$8,931	0	0.00%
186	312.000	Steam Production Boiler Plant-LR Boiler #2	\$3,032,383	6.24%	\$189,221	0	0.00%
187	315.000	Steam Production Access Equip-LR Boiler #2	\$809,448	5.30%	\$42,901	0	0.00%
188	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$18,534	6.86%	\$1,271	0	0.00%
189		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$4,011,989		\$242,324		
190		STEAM PROD-LAKE ROAD BOILER #4					
191	311.000	Steam Production Structures-LR Boiler #4	\$103,702	3.81%	\$3,951	0	0.00%
192	312.000	Steam Production Boiler Plant-LR Boiler #4	\$3,143,458	6.19%	\$194,580	0	0.00%
193	312.020	Steam Production Boiler AQC-LR Boiler #4	\$10,349	9.00%	\$931	0	0.00%
194	315.000	Steam Production Access Equip-LR Boiler #4	\$917,641	5.21%	\$47,809	0	0.00%
195	316.000	St Pr-Misc Pwr Plt Equip-Elec	\$17,138	6.40%	\$1,097	0	0.00%
196		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$4,192,288		\$248,368		
197		STEAM PROD-LAKE ROAD BOILER #5					
198	311.000	Steam Production Structures-LR Boiler #5	\$621,079	5.87%	\$36,457	0	0.00%
199	312.000	Steam Production Boiler Plant-LR Boiler #5	\$17,823,269	6.32%	\$1,126,431	0	0.00%
200	312.020	Steam Production Boiler AQC-LR Boiler #5	\$2,664,134	9.14%	\$243,502	0	0.00%
201	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$174,587	6.46%	\$11,278	0	0.00%
202	315.000	Steam Production Access Equip-LR Boiler #5	\$1,586,644	5.42%	\$85,996	0	0.00%
203	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$84,371	5.96%	\$5,029	0	0.00%
204		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$22,954,084		\$1,508,693		
205		STEAM PROD-LAKE ROAD BOILER #8					
206	311.000	Steam Production Structures-LR Boiler #8	\$510,296	5.26%	\$26,842	0	0.00%
207	312.000	Steam Production Boiler Plant-LR Boiler #8	\$5,870,972	5.91%	\$346,974	0	0.00%
208	315.000	Steam Production Access Equip-LR Boiler #8	\$636,458	4.28%	\$27,240	0	0.00%
209	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$54,656	6.57%	\$3,591	0	0.00%
210		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$7,072,382		\$404,647		
211		TOTAL STEAM PRODUCTION	\$994,299,106		\$35,445,415		
212		NUCLEAR PRODUCTION					
213		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
214		HYDRAULIC PRODUCTION					

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215		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
216		OTHER PRODUCTION					
217		CROSSROAD UNIT 1 - NATURAL GAS					
218	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
219	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
220	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
221	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
222	343.000	Prime Movers - Crossroads 1	\$21,118,258	1.19%	\$251,307	0	0.00%
223	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
224	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
225	346.000	Misc Power Plant Equip - Crossroads 1	\$0	0.00%	\$0	0	0.00%
226		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,181,758		\$470,988		
227		CROSSROADS UNIT 2 - NATURAL GAS					
228	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
229	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
230	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
231	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
232	343.000	Prime Movers - Crossroads 2	\$20,977,941	1.16%	\$243,344	0	0.00%
233	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
234	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
235	346.000	Misc Power Plant Equip - Crossroad 2	\$0	0.00%	\$0	0	0.00%
236		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,273,926		\$417,416		
237		CROSSROAD UNIT 3 - NATURAL GAS					
238	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
239	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
240	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
241	342.000	Fuel Holders - Crossroads 3	\$609,535	2.03%	\$12,374	0	0.00%
242	343.000	Prime Movers - Crossroads 3	\$21,056,841	1.08%	\$227,414	0	0.00%
243	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
244	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
245	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
246		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,783,351		\$482,549		
247		CROSSROADS UNIT 4 - NATURAL GAS					
248	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
249	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
250	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
251	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
252	343.000	Prime Movers - Crossroads 4	\$21,249,238	1.07%	\$227,367	0	0.00%
253	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
254	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
255	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
256		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,802,878		\$379,674		
257		CROSSROADS COMMON - NATURAL GAS					
258	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	0.00%	\$0	0	0.00%

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259	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
260	341.000	Structures - Electric - Crossroads Common	\$1,698,015	3.01%	\$51,110	0	0.00%
261	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
262	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%
263	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
264	345.000	Accessory - Crossroads Common	\$244,176	3.32%	\$8,107	0	0.00%
265	346.000	Misc Power Plant Equip - Crossroads Common	\$119,889	3.71%	\$4,448	0	0.00%
266		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,437,758		\$102,850		
267		CROSSROADS DISALLOWANCES-NATURAL GAS					
268	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	-\$3,884,293	0.00%	\$0	0	0.00%
269	340.000	Land - Electric - Crossroads	-\$239,894	0.00%	\$0	0	0.00%
270	341.000	Structures - Electric - Crossroads	-\$1,277,525	2.54%	-\$32,449	0	0.00%
271	342.000	Fuel Holders - Crossroads	-\$2,413,589	2.11%	-\$50,927	0	0.00%
272	343.000	Prime Movers-Crossroads	-\$44,676,355	1.13%	-\$504,843	0	0.00%
273	344.000	Generators-Crossroads	-\$8,920,496	1.58%	-\$140,944	0	0.00%
274	345.000	Accessory-Crossroads	-\$8,735,607	3.03%	-\$264,689	0	0.00%
275	346.000	Misc Power Plant Equip-Crossroads	-\$73,451	3.71%	-\$2,725	0	0.00%
276		TOTAL CROSSROADS DISALLOWANCES-NATURAL GAS	-\$70,221,210		-\$996,577		
277		DOGWOOD					
278	340.000	Land-Elec	\$634,014	0.00%	\$0	0	0.00%
279	341.000	Structures-Elec	\$7,653,830	3.44%	\$263,292	0	0.00%
280	342.000	Fuel Holders-Elec	\$7,703,494	2.46%	\$189,506	0	0.00%
281	343.000	Prime Movers	\$30,792,692	1.31%	\$403,384	0	0.00%
282	344.000	Generators-Elec	\$21,563,366	1.28%	\$276,011	0	0.00%
283	345.000	Accessory Equip-Elec	\$7,026,453	2.91%	\$204,470	0	0.00%
284	346.000	Misc Pwr Plt Equip-E	\$125,160	4.95%	\$6,195	0	0.00%
285		TOTAL DOGWOOD	\$75,499,009		\$1,342,858		
286		GREENWOOD UNIT 1 - NATURAL GAS					
287	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
288	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
289	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
290	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
291	344.000	Generators - Greenwood 1	\$2,761,287	0.78%	\$21,538	0	0.00%
292	345.000	Accessory Equipment - Greenwood 1	\$2,016,256	2.86%	\$57,665	0	0.00%
293	346.000	Misc Power Plant Equip - Greenwood 1	\$0	0.00%	\$0	0	0.00%
294		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,011,586		\$230,735		
295		GREENWOOD UNIT 2 - NATURAL GAS					
296	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
297	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	0	0.00%
298	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	0	0.00%
299	343.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	0	0.00%
300	344.000	Generators - Greenwood 2	\$7,549,423	0.37%	\$27,933	0	0.00%
301	345.000	Accessory Equipment - Greenwood 2	\$1,932,891	2.11%	\$40,784	0	0.00%
302	346.000	Misc Power Plant Equip - Greenwood 2	\$0	0.00%	\$0	0	0.00%
303		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$18,929,799		\$164,435		
304		GREENWOOD UNIT 3 - NATURAL GAS					
305	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%

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306	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
307	342.000	Fuel Holders - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
308	343.000	Prime Movers - Greenwood 3	\$7,665,768	0.96%	\$73,591	0	0.00%
309	344.000	Generators - Greenwood 3	\$1,811,775	0.40%	\$7,247	0	0.00%
310	345.000	Accessory Equipment - Greenwood 3	\$1,642,417	2.97%	\$48,780	0	0.00%
311	346.000	Misc Power Plant Equip - Greenwood 3	\$0	0.00%	\$0	0	0.00%
312		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,382,410		\$216,362		
313		GREENWOOD UNIT 4 - NATURAL GAS					
314	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
315	341.000	Structures - Electric - Greenwood 4	\$119,108	3.78%	\$4,502	0	0.00%
316	342.000	Fuel Holders - Greenwood 4	\$359,654	0.87%	\$3,129	0	0.00%
317	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
318	344.000	Generators - Greenwood 4	\$6,448,283	1.10%	\$70,931	0	0.00%
319	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
320	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
321		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$16,505,225		\$531,069		
322		GREENWOOD COMMON					
323	340.000	Land - Electric - Greenwood Common	\$219,336	0.00%	\$0	0	0.00%
324	341.000	Structures - Electric - Greenwood Common	\$3,561,590	5.24%	\$186,627	0	0.00%
325	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
326	343.000	Prime Movers - Greenwood Common	\$1,643,376	1.32%	\$21,693	0	0.00%
327	344.000	Generators - Greenwood Common	\$0	0.00%	\$0	0	0.00%
328	345.000	Accessory Equipment - Greenwood Common	\$2,641,539	3.51%	\$92,718	0	0.00%
329	346.000	Misc Power Plant Equip - Greenwood Common	\$217,352	6.28%	\$13,650	0	0.00%
330		TOTAL GREENWOOD COMMON	\$8,819,544		\$324,396		
331		NEVADA - OIL					
332	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
333	341.000	Structures - Electric - Nevada	\$526,842	4.74%	\$24,972	0	0.00%
334	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$21,742	0	0.00%
335	343.000	Prime Movers - Nevada	\$963,530	0.23%	\$2,216	0	0.00%
336	344.000	Generators - Nevada	\$610,549	0.00%	\$0	0	0.00%
337	345.000	Accessory Equipment - Nevada	\$597,541	3.08%	\$18,404	0	0.00%
338	346.000	Misc Power Plant Equip - Nevada	\$1,540,666	6.48%	\$99,835	0	0.00%
339		TOTAL NEVADA - OIL	\$5,075,405		\$167,169		
340		SOUTH HARPER UNIT 1 - NATURAL GAS					
341	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
342	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
343	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
344	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
345	344.000	Generators - South Harper 1	\$5,739,075	1.58%	\$90,677	0	0.00%
346	345.000	Accessory Equipment - South Harper 1	\$4,410,773	2.33%	\$102,771	0	0.00%
347	346.000	Misc Power Plant Equip - South Harper 1	\$0	0.00%	\$0	0	0.00%
348		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,410,394		\$488,204		
349		SOUTH HARPER UNIT 2 - NATURAL GAS					
350	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
351	341.000	Structures - Electric - South Harper 2	\$1,309,808	2.80%	\$36,675	0	0.00%

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352	342.000	Fuel Holders - South Harper 2	\$399,240	1.94%	\$7,745	0	0.00%
353	343.000	Prime Movers - South Harper 2	\$23,190,046	1.15%	\$266,686	0	0.00%
354	344.000	Generators - South Harper 2	\$5,739,075	1.58%	\$90,677	0	0.00%
355	345.000	Accessory Equipment - South Harper 2	\$4,410,773	2.33%	\$102,771	0	0.00%
356	346.000	Misc Power Plant Equip - South Harper 2	\$0	0.00%	\$0	0	0.00%
357		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,048,942		\$504,554		
358		SOUTH HARPER 3 - NATURAL GAS					
359	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
360	341.000	Structures - Electric - South Harper 3	\$1,311,178	2.81%	\$36,844	0	0.00%
361	342.000	Fuel Holders - South Harper 3	\$399,240	1.94%	\$7,745	0	0.00%
362	343.000	Generators - South Harper 3	\$22,627,964	1.13%	\$255,696	0	0.00%
363	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
364	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	0	0.00%
365	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	0	0.00%
366		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
367		SOUTH HARPER COMMON					
368	340.000	Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
369	341.000	Structures - Electric - South Harper Common	\$8,411,582	2.85%	\$239,730	0	0.00%
370	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
371	343.000	Prime Movers - South Harper Common	\$4,375,432	2.54%	\$111,136	0	0.00%
372	344.000	Generators - South Harper Common	\$0	0.00%	\$0	0	0.00%
373	345.000	Accessory Equipment - South Harper Common	\$4,496,895	2.30%	\$103,429	0	0.00%
374	346.000	Misc Power Plant Equip - South Harper Common	\$313,789	2.40%	\$7,531	0	0.00%
375		TOTAL SOUTH HARPER COMMON	\$21,429,904		\$515,293		
376		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL					
377	340.000	Land - Electric - Lake Road 5	\$0	0.00%	\$0	0	0.00%
378	341.000	Structures - Electric - Lake Road 5	\$1,407,968	3.49%	\$49,138	0	0.00%
379	342.000	Fuel Holders - Lake Road 5	\$1,473,877	3.18%	\$46,869	0	0.00%
380	343.000	Prime Movers - Lake Road 5	\$10,905,794	2.10%	\$229,022	0	0.00%
381	344.000	Generators - Lake Road 5	\$13,745,062	0.64%	\$87,968	0	0.00%
382	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
383	346.000	Misc Power Plant Equip - Lake Road 5	\$254,869	5.45%	\$13,890	0	0.00%
384		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$30,521,765		\$579,455		
385		LAKE ROAD TURBINE 6 - OIL					
386	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
387	341.000	Structures - Electric - Lake Road 6	\$224,592	3.40%	\$7,636	0	0.00%
388	342.000	Fuel Holders - Lake Road 6	\$162,809	0.00%	\$0	0	0.00%
389	343.000	Prime Movers - Lake Road 6	\$3,706,325	0.00%	\$0	0	0.00%
390	344.000	Generators - Lake Road 6	\$516,766	1.20%	\$6,201	0	0.00%
391	345.000	Accessory Equipment - Lake Road 6	\$1,006,375	3.81%	\$38,343	0	0.00%
392	346.000	Misc Power Plant Equip - Lake Road 6	\$0	0.00%	\$0	0	0.00%
393		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,616,867		\$52,180		
394		LAKE ROAD TURBINE 7 - OIL					
395	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
396	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246	0	0.00%
397	342.000	Fuel Holders - Lake Road 7	\$167,590	1.63%	\$2,732	0	0.00%

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398	343.000	Prime Movers - Lake Road 7	\$2,005,386	0.00%	\$0	0	0.00%
399	344.000	Generators - Lake Road 7	\$244,441	2.65%	\$6,478	0	0.00%
400	345.000	Accessory Equipment - Lake Road 7	\$860,529	4.29%	\$36,917	0	0.00%
401	346.000	Misc Power Plant Equip - Lake Road 7	\$0	0.00%	\$0	0	0.00%
402		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,314,372		\$47,373		
403		LANDFILL TURBINE - METHANE GAS					
404	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
405	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
406	342.000	Fuel Holders - Landfill Turbine	\$2,305,481	3.29%	\$75,850	0	0.00%
407	343.000	Prime Movers - Landfill Turbine	\$35,677	3.80%	\$1,356	0	0.00%
408	344.000	Generators - Landfill Turbine	\$2,877,347	2.91%	\$83,731	0	0.00%
409	345.000	Accessory Equipment - Landfill Turbine	\$965,573	3.08%	\$29,740	0	0.00%
410	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,446	4.63%	\$576	0	0.00%
411		TOTAL LANDFILL TURBINE - METHANE GAS	\$6,325,910		\$195,148		
412		RALPH GREEN UNIT 3 - NATURAL GAS					
413	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
414	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
415	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
416	343.000	Prime Movers - Ralph Green 3	\$5,945,949	1.40%	\$83,243	0	0.00%
417	344.000	Generators - Ralph Green 3	\$11,776,657	0.03%	\$3,533	0	0.00%
418	345.000	Accessory Equipment - Ralph Green 3	\$1,571,789	2.47%	\$38,823	0	0.00%
419	346.000	Misc Power Plant Equip - Ralph Green 3	\$329,121	6.75%	\$22,216	0	0.00%
420		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$22,126,317		\$246,183		
421		OTHER PRODUCTION - SOLAR					
422	341.010	Other Prod Greenwood - Solar - Structures - Electric	\$20,300	4.38%	\$889	0	0.00%
423	344.010	Other Prod - Greenwood Solar	\$3,147,447	3.02%	\$95,053	0	0.00%
424	344.010	Other Prod-Hawthorn Solar	\$7,360,064	4.00%	\$294,403	0	0.00%
425		TOTAL OTHER PRODUCTION - SOLAR	\$10,527,811		\$390,345		
426		TOTAL OTHER PRODUCTION	\$412,291,951		\$7,346,392		
427		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
428		Other Production - Salvage and Removal	\$0	0.00%	\$0	0	0.00%
429		Retirements not yet classified					
429		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
430		TOTAL PRODUCTION PLANT	\$1,406,591,057		\$42,791,807		
431		TRANSMISSION PLANT					
432	350.000	Land - Transmission	\$5,641,262	0.00%	\$0	0	0.00%
433	350.001	Land Rights - Transmission	\$7,761,164	0.00%	\$0	0	0.00%
434	350.040	Land Rights - Depreciable - Transmission	\$12,953,254	0.00%	\$0	0	0.00%
435	352.000	Structure & Improvements - Transmission	\$13,823,699	1.50%	\$207,355	0	0.00%
436	353.000	Station Equipment - Transmission	\$324,169,587	1.77%	\$5,737,802	0	0.00%
437	353.030	Station Equipment Communication - Transmission	\$123,825	4.00%	\$4,953	0	0.00%
438	354.000	Towers and Fixtures - Transmission	\$284,064	1.85%	\$5,255	0	0.00%
439	354.050	Towers & Fixtures - 34.5 Kv	\$122,626	1.85%	\$2,269	0	0.00%
440	355.000	Poles and Fixtures - Transmission	\$367,436,706	2.70%	\$9,920,791	0	0.00%

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441	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$1,402,180	2.70%	-\$37,859	0	0.00%
442	355.050	Poles & Fixtures 34.5 kV	\$28,304,190	2.70%	\$764,213	0	0.00%
443	356.000	Overhead Conductors & Devices - Transmission	\$245,357,614	2.43%	\$5,962,190	0	0.00%
444	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	-\$3,221,404	2.43%	-\$78,280	0	0.00%
445	356.050	Trsm-OH- Cond & Devices-Elec	\$16,337,498	2.43%	\$397,001	0	0.00%
446	357.000	Underground Conduit - Transmission	\$15,831	2.22%	\$351	0	0.00%
447	358.000	Underground Conductors & Devices - Transmission	\$72,599	2.00%	\$1,452	0	0.00%
448	358.050	Underground Conductors & Dev	\$4,016	1.99%	\$80	0	0.00%
449		TOTAL TRANSMISSION PLANT	\$1,017,784,351		\$22,887,573		
450		TRANSMISSION RETIREMENT WORK IN PROGRESS					
451		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
452		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0		
453		DISTRIBUTION PLANT					
454	360.000	Land - Electric - Distribution	\$9,890,882	0.00%	\$0	0	0.00%
455	360.010	Land Rights - Electric - Distribution	\$381,737	0.00%	\$0	0	0.00%
456	360.020	Land Leased - Distribution	\$22,199	0.00%	\$0	0	0.00%
457	361.000	Structures & Improvements - Distribution	\$12,821,090	1.57%	\$201,291	0	0.00%
458	362.000	Station Equipment - Distribution	\$291,327,900	1.84%	\$5,360,433	0	0.00%
459	363.000	Energy Storage Equipment	\$586,811	10.00%	\$58,681	0	0.00%
460	364.000	Poles, Towers & Fixtures - Distribution	\$416,047,913	3.78%	\$15,726,611	0	0.00%
461	365.000	Overhead Conductors & Devices - Distribution	\$274,362,830	2.79%	\$7,654,723	0	0.00%
462	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	-\$3,055,085	2.79%	-\$85,237	0	0.00%
463	366.000	Underground Circuit - Distribution	\$225,300,065	3.20%	\$7,209,602	0	0.00%
464	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	-\$321,331	3.20%	-\$10,283	0	0.00%
465	367.000	Underground Conductors & Devices - Distribution	\$351,137,417	3.30%	\$11,587,535	0	0.00%
466	368.000	Line Transformers - Distribution	\$331,435,024	2.77%	\$9,180,750	0	0.00%
467	369.010	Services - Overhead - Distribution	\$34,441,197	3.47%	\$1,195,110	0	0.00%
468	369.020	Services - Underground - Distribution	\$100,804,538	3.09%	\$3,114,860	0	0.00%
469	370.000	Meters - Distribution	\$28,975,430	4.05%	\$1,173,505	0	0.00%
470	370.010	Meters - PURPA Distribution	\$2,035,430	5.00%	\$101,772	0	0.00%
471	370.020	Meters - AMI Distribution	\$55,790,734	5.00%	\$2,789,537	0	0.00%
472	371.000	Customer Premise Meter Installations - Distribution	\$33,239,786	3.43%	\$1,140,125	0	0.00%
473	371.010	Distribution - Cust Prem Install - EVCS	\$4,741,782	10.00%	\$474,178	0	0.00%
474	373.000	Street Lighting and Traffic Signal - Distribution	\$61,605,812	4.00%	\$2,464,232	0	0.00%
475		TOTAL DISTRIBUTION PLANT	\$2,231,572,161		\$69,337,425		
476		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
477		Distribution Retirement Work In Progress	\$0	0.00%	\$0	0	0.00%
478		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
479		INCENTIVE COMPENSATION CAPITALIZATION					

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480		Incentive Compensation Capitalization Adj.	-\$403,942	5.00%	-\$20,197	0	0.00%
481		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$403,942		-\$20,197		
482		GENERAL PLANT					
483	389.000	Land Rights - General	\$1,893,331	0.00%	\$0	0	0.00%
484	389.010	Land RT/ROW - Depreciation - Electric	\$6,289	0.00%	\$0	0	0.00%
485	390.000	Structures & Improvements - General	\$69,682,357	2.87%	\$1,999,884	0	0.00%
486	391.010	Office Furniture & Equipmepnt - General	\$1,960,227	5.00%	\$98,011	0	0.00%
487	391.020	Office Furniture - Computers - General	\$8,392,805	12.50%	\$1,049,101	0	0.00%
488	392.000	Transportation Equipment - Autos - General	\$156,024	10.00%	\$15,602	0	0.00%
489	392.010	Transportation Equip - Light Trucsh-General	\$4,052,992	8.89%	\$360,311	0	0.00%
490	392.020	Transportation Equip-Heavy Trucks-General	\$29,580,115	6.66%	\$1,970,036	0	0.00%
491	392.030	Transportation Equip - Tractors - General	\$96,250	5.34%	\$5,140	0	0.00%
492	392.040	Transportation Equip - Trailers - General	\$1,587,994	4.21%	\$66,855	0	0.00%
493	394.500	Transport Equip-Medium Trucks General	\$0	0.00%	\$0	0	0.00%
494	393.000	Stores Equipment - General	\$61,289	4.00%	\$2,452	0	0.00%
495	394.000	Tools - General	\$5,072,704	4.00%	\$202,908	0	0.00%
496	395.000	Laboratory Equipment - General	\$4,749,148	3.33%	\$158,147	0	0.00%
497	396.000	Power Operated Equipment - General	\$5,851,048	4.47%	\$261,542	0	0.00%
498	397.000	Communication Equipment - General	\$85,409,441	3.70%	\$3,160,149	0	0.00%
499	398.000	Miscellaneous Equipment - General	\$709,082	4.00%	\$28,363	0	0.00%
500		TOTAL GENERAL PLANT	\$219,261,096		\$9,378,501		
501		GENERAL PLANT - LAKE ROAD					
502	391.010	Office Furniture and Equipment - General	\$130,589	5.00%	\$6,529	0	0.00%
503	391.020	Office Furniture - Computer - General	\$328,698	12.50%	\$41,087	0	0.00%
504	391.040	Office Furniture - Software -General	\$0	0.00%	\$0	0	0.00%
505	392.000	Transportation Equip - Autos - General	\$0	10.00%	\$0	0	0.00%
506	392.010	Transportation Equip -Light Trucks -General	\$213,961	8.89%	\$19,021	0	0.00%
507	392.020	Transport Equip - Heavy Trucks - General	\$65,085	6.66%	\$4,335	0	0.00%
508	392.030	Transportation Equip - Tractors -General	\$0	5.34%	\$0	0	0.00%
509	392.040	Transportation Equip - Trailers -General	\$86,643	4.21%	\$3,648	0	0.00%
510	392.050	Transportation Equip - Medium Trucks - General	\$0	0.00%	\$0	0	0.00%
511	393.000	Stores Equipment -General	\$21,306	4.00%	\$852	0	0.00%
512	394.000	Tools -General	\$105,412	4.00%	\$4,216	0	0.00%
513	395.000	Laboratory Equipment -General	\$272,784	3.33%	\$9,084	0	0.00%
514	396.000	Power Operated Equipment -General	\$867,124	4.47%	\$38,760	0	0.00%
515	397.000	Communication Equipment -General	\$660,483	3.70%	\$24,438	0	0.00%
516	398.000	Miscellaneous Equipment -General	\$164,388	4.00%	\$6,576	0	0.00%
517		TOTAL GENERAL PLANT - LAKE ROAD	\$2,916,473		\$158,546		
518		GENERAL RETIREMENTS WORK IN PROGRESS					
519		General - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
520		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
521		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
522	310.090	Industrial Steam - Land	\$0	0.00%	\$0	0	0.00%
523	311.090	Industrial Steam - Structures & Improvements	\$0	0.00%	\$0	0	0.00%

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 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
524	312.090	Industrial Steam - Boiler	\$0	0.00%	\$0	0	0.00%
525	315.090	Industrial Steam - Accessory	\$0	0.00%	\$0	0	0.00%
526	375.090	Industrial Steam - Distribution Structure & Improvement	\$0	0.00%	\$0	0	0.00%
527	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
528	379.090	Industrial Steam - City Gate Measuring/Regulator	\$0	0.00%	\$0	0	0.00%
529	380.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
530	381.090	Industrial Steam - Services -	\$0	0.00%	\$0	0	0.00%
531		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
532		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
533		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
534		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
535		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
536		Capitalized Long-Term Incentive Stock Awards through ?	-\$3,561,536	5.00%	-\$178,077	0	0.00%
537		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,561,536		-\$178,077		
538		Total Depreciation	\$4,916,384,801		\$144,355,578		

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$21,664	R-2	\$0	\$21,664	99.8316%	\$0	\$21,628
3	303.010	Misc Intangible - Substation (like 353) Demand	\$172,319	R-3	\$0	\$172,319	99.8100%	\$0	\$171,992
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$7,240,727	R-4	\$0	\$7,240,727	99.8100%	\$0	\$7,226,970
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$17,662,470	R-5	\$0	\$17,662,470	99.8316%	\$0	\$17,632,726
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	R-6	\$0	\$0	99.8316%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	R-7	\$0	\$350,000	91.1329%	\$0	\$318,965
8	303.090	Misc - Transmission Ln MINT Line Demand	\$53,239	R-8	\$0	\$53,239	99.8100%	\$0	\$53,138
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$262,575	R-9	\$0	\$262,575	99.8100%	\$0	\$262,076
10	303.130	Misc Radio Frequencies	\$57,563	R-10	\$0	\$57,563	99.8100%	\$0	\$57,454
11	303.140	Misc Radio Frequencies Spectrum	\$621,595	R-11	\$0	\$621,595	99.8100%	\$0	\$620,414
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$26,442,152		\$0	\$26,442,152		\$0	\$26,365,363
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	R-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	R-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	R-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	R-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	R-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	R-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	R-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	R-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	R-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	R-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	R-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	R-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	R-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	R-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	R-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	R-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	R-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	R-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	R-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	R-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	R-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	R-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$258	R-45	\$0	\$258	99.8100%	\$0	\$258
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	R-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	R-47	\$0	\$0	99.8100%	\$0	\$0
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	R-48	\$0	\$0	99.8100%	\$0	\$0
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	R-49	\$0	\$0	99.8100%	\$0	\$0
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	R-50	\$0	\$0	99.8100%	\$0	\$0
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$258		\$0	\$258		\$0	\$258
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-53	\$0	\$0	99.8100%	\$0	\$0
54	311.000	Structures - Electric Jeffrey 1	\$5,619,378	R-54	\$0	\$5,619,378	99.8100%	\$0	\$5,608,701
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$9,914,073	R-55	\$0	\$9,914,073	99.8100%	\$0	\$9,895,236
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$2,123,735	R-56	\$0	\$2,123,735	99.8100%	\$0	\$2,119,700
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$4,828,046	R-57	\$0	\$4,828,046	99.8100%	\$0	\$4,818,873
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,289,403	R-58	\$0	\$2,289,403	99.8100%	\$0	\$2,285,053
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$197,800	R-59	\$0	\$197,800	99.8100%	\$0	\$197,424
60		TOTAL JEFFREY UNIT 1 - STEAM	\$24,972,435		\$0	\$24,972,435		\$0	\$24,924,987
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-62	\$0	\$0	99.8100%	\$0	\$0
63	311.000	Structures - Electric - Jeffrey 2	\$4,483,536	R-63	\$0	\$4,483,536	99.8100%	\$0	\$4,475,017
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$13,588,233	R-64	\$0	\$13,588,233	99.8100%	\$0	\$13,562,415
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$912,066	R-65	\$0	\$912,066	99.8100%	\$0	\$910,333
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,529,263	R-66	\$0	\$5,529,263	99.8100%	\$0	\$5,518,757
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$1,946,539	R-67	\$0	\$1,946,539	99.8100%	\$0	\$1,942,841
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$338,369	R-68	\$0	\$338,369	99.8100%	\$0	\$337,726
69		TOTAL JEFFREY UNIT 2 - STEAM	\$26,798,006		\$0	\$26,798,006		\$0	\$26,747,089
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-71	\$0	\$0	99.8100%	\$0	\$0
72	311.000	Structures - Electric - Jeffrey 3	\$5,062,170	R-72	\$0	\$5,062,170	99.8100%	\$0	\$5,052,552
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$16,676,921	R-73	\$0	\$16,676,921	99.8100%	\$0	\$16,645,235
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$847,113	R-74	\$0	\$847,113	99.8100%	\$0	\$845,503
75	314.000	Turbogenerator - Electric - Jeffrey 3	-\$2,047,245	R-75	\$0	-\$2,047,245	99.8100%	\$0	-\$2,043,355
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,602,783	R-76	\$0	\$2,602,783	99.8100%	\$0	\$2,597,838
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$156,646	R-77	\$0	\$156,646	99.8100%	\$0	\$156,348
78		TOTAL JEFFREY UNIT 3 - STEAM	\$23,298,388		\$0	\$23,298,388		\$0	\$23,254,121
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-80	\$410,538	\$410,538	99.8100%	\$0	\$409,758
81	311.000	Structures - Electric - Jeffrey Common	\$3,162,027	R-81	\$0	\$3,162,027	99.8100%	\$0	\$3,156,019
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$2,798,535	R-82	\$1,438,628	\$4,237,163	99.8100%	\$0	\$4,229,112
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$1,458,824	R-83	\$0	\$1,458,824	99.8100%	\$0	\$1,456,052
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$1,259,130	R-84	\$0	\$1,259,130	99.8100%	\$0	\$1,256,738
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$802,872	R-85	\$1,104,155	\$1,907,027	99.8100%	\$0	\$1,903,404
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$753,979	R-86	\$32,089	\$786,068	99.8100%	\$0	\$784,574
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$10,235,367		\$2,985,410	\$13,220,777		\$0	\$13,195,657
88		IATAN UNIT 1 - STEAM							

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89	310.000	Land - Electric - Iatan 1	\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
90	311.000	Structures - Electric - Iatan 1	\$2,611,793	R-90	\$0	\$2,611,793	99.8100%	\$0	\$2,606,831
91	311.000	Structures-Electric Disallowance-Iatan1	-\$3,962	R-91	\$0	-\$3,962	100.0000%	\$0	-\$3,962
92	312.000	Boiler Plant Equipment - Iatan 1	\$32,409,609	R-92	\$0	\$32,409,609	99.8100%	\$0	\$32,348,031
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$79,407	R-93	\$0	-\$79,407	100.0000%	\$0	-\$79,407
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$8,520	R-94	\$0	\$8,520	99.8100%	\$0	\$8,504
95	314.000	Turbogenerator -- Electric - Iatan 1	\$7,026,956	R-95	\$0	\$7,026,956	99.8100%	\$0	\$7,013,605
96	315.000	Accessory Equipment - Electric - Iatan 1	\$6,568,472	R-96	\$0	\$6,568,472	99.8100%	\$0	\$6,555,992
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$7,193	R-97	\$0	-\$7,193	100.0000%	\$0	-\$7,193
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$872,281	R-98	\$0	\$872,281	99.8100%	\$0	\$870,624
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$856	R-99	\$0	-\$856	100.0000%	\$0	-\$856
100		TOTAL IATAN UNIT 1 - STEAM	\$49,406,213		\$0	\$49,406,213		\$0	\$49,312,169
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$3,766,648	R-102	\$0	\$3,766,648	99.8100%	\$0	\$3,759,491
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$108,468	R-103	\$0	-\$108,468	100.0000%	\$0	-\$108,468
104	312.000	Boiler Plant Equipment - Iatan 2	\$20,448,796	R-104	\$0	\$20,448,796	99.8100%	\$0	\$20,409,943
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$905,625	R-105	\$0	-\$905,625	100.0000%	\$0	-\$905,625
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	R-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$9,437,882	R-107	\$0	\$9,437,882	99.8100%	\$0	\$9,419,950
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$133,881	R-108	\$0	-\$133,881	100.0000%	\$0	-\$133,881
109	315.000	Accessory Equipment - Electric - Iatan 2	\$2,415,186	R-109	\$0	\$2,415,186	99.8100%	\$0	\$2,410,597
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$45,391	R-110	\$0	-\$45,391	100.0000%	\$0	-\$45,391
111	316.000	Misc Power Plant - Electric - Iatan 2	\$317,124	R-111	\$0	\$317,124	99.8100%	\$0	\$316,521
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$5,456	R-112	\$0	-\$5,456	100.0000%	\$0	-\$5,456
113		TOTAL IATAN UNIT 2 - STEAM	\$35,186,815		\$0	\$35,186,815		\$0	\$35,117,681
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$0	R-115	\$0	\$0	99.8100%	\$0	\$0
116	311.000	Structures - Electric - Iatan Common	\$3,350,324	R-116	\$0	\$3,350,324	99.8100%	\$0	\$3,343,958
117	312.000	Boiler Plant Equipment - Iatan Common	\$6,521,384	R-117	\$0	\$6,521,384	99.8100%	\$0	\$6,508,993
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$276,885	R-119	\$0	\$276,885	99.8100%	\$0	\$276,359
120	315.000	Accessory Equipment - Iatan Common	\$1,428,386	R-120	\$0	\$1,428,386	99.8100%	\$0	\$1,425,672
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$410,709	R-121	\$0	\$410,709	99.8100%	\$0	\$409,929
122		TOTAL IATAN FACILITY COMMON - STEAM	\$11,987,688		\$0	\$11,987,688		\$0	\$11,964,911
123		STEAM PROD-LAKE ROAD COMMON							
124	310.000	Steam Production Land Elec-LR Common	\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Steam Production Structures-LR Common	\$4,979,957	R-125	\$0	\$4,979,957	94.1826%	\$0	\$4,690,253
126	312.000	Steam Production Boiler Plant-LR Common	\$6,703,445	R-126	\$0	\$6,703,445	75.5065%	\$0	\$5,061,537
127	312.020	Steam Production Boiler AQC-LR Common	\$80,288	R-127	\$0	\$80,288	75.5065%	\$0	\$60,623
128	314.000	Steam Prod Turbogenerator-LR Common	\$521,345	R-128	\$0	\$521,345	98.1540%	\$0	\$511,721
129	315.000	Steam Production Access Equip-LR Common	\$370,768	R-129	\$0	\$370,768	91.1329%	\$0	\$337,892
130	316.000	Steam Prod Misc Power Plant-LR Common	\$229,471	R-130	\$0	\$229,471	69.7489%	\$0	\$160,053

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adj. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$12,885,274		\$0	\$12,885,274		\$0	\$10,822,079
132		LAKE ROAD UNIT 1 - STEAM							
133	310.000	Land - Electric - Lake Road 1	\$0	R-133	\$0	\$0	0.0000%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 1	\$307,136	R-134	\$0	\$307,136	94.1826%	\$0	\$289,269
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$232,763	R-135	\$0	\$232,763	75.5065%	\$0	\$175,751
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	R-136	\$0	\$0	0.0000%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 1	\$2,218,673	R-137	\$0	\$2,218,673	98.1540%	\$0	\$2,177,716
138	315.000	Accessory Equip - Electric - Lake Road 1	\$660,167	R-138	\$0	\$660,167	91.1329%	\$0	\$601,629
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	R-139	\$0	\$0	0.0000%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,418,739		\$0	\$3,418,739		\$0	\$3,244,365
141		LAKE ROAD UNIT 2 - STEAM							
142	310.000	Land - Electric - Lake Road 2	\$0	R-142	\$0	\$0	0.0000%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 2	\$399,008	R-143	\$0	\$399,008	94.1826%	\$0	\$375,796
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$23,121	R-144	\$0	\$23,121	75.5065%	\$0	\$17,458
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	R-145	\$0	\$0	0.0000%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 2	\$2,327,740	R-146	\$0	\$2,327,740	98.1540%	\$0	\$2,284,770
147	315.000	Accessory Equip - Electric - Lake Road 2	\$523,402	R-147	\$0	\$523,402	91.1329%	\$0	\$476,991
148	316.000	Misc Power Plant Equip - Lake Road 2	\$113	R-148	\$0	\$113	69.7489%	\$0	\$79
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,273,384		\$0	\$3,273,384		\$0	\$3,155,094
150		LAKE ROAD UNIT 3 - STEAM							
151	310.000	Land - Electric - Lake Road 3	\$0	R-151	\$0	\$0	0.0000%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 3	\$183,376	R-152	\$0	\$183,376	94.1826%	\$0	\$172,708
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$70,726	R-153	\$0	\$70,726	75.5065%	\$0	\$53,403
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	R-154	\$0	\$0	0.0000%	\$0	\$0
155	314.000	Turbogenerator - Electric - Lake Road 3	\$813,824	R-155	\$0	\$813,824	98.1540%	\$0	\$798,801
156	315.000	Accessory Equip - Electric - Lake Road 3	\$61,404	R-156	\$0	\$61,404	91.1329%	\$0	\$55,959
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	R-157	\$0	\$0	0.0000%	\$0	\$0
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,129,330		\$0	\$1,129,330		\$0	\$1,080,871
159		LAKE ROAD UNIT 4 - STEAM							
160	310.000	Land - Electric - Lake Road 4	\$0	R-160	\$0	\$0	0.0000%	\$0	\$0
161	311.000	Structures - Electric - Lake Road 4	\$1,685,203	R-161	\$0	\$1,685,203	94.1826%	\$0	\$1,587,168
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$7,013,536	R-162	\$0	\$7,013,536	75.5065%	\$0	\$5,295,676
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$54,415	R-163	\$0	\$54,415	75.5065%	\$0	\$41,087
164	314.000	Turbogenerator - Electric - Lake Road 4	\$6,691,618	R-164	\$0	\$6,691,618	98.1540%	\$0	\$6,568,091
165	315.000	Accessory Equip - Electric - Lake Road 4	\$1,994,985	R-165	\$0	\$1,994,985	91.1329%	\$0	\$1,818,088
166	316.000	Misc Power Plant Equip - Lake Road 4	\$8,090	R-166	\$0	\$8,090	69.7489%	\$0	\$5,643
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$17,447,847		\$0	\$17,447,847		\$0	\$15,315,753
168		STEAM PROD-LAKE ROAD BOILER COMMON							
169	310.000	Stm Pr-Land Elec	\$0	R-169	\$0	\$0	100.0000%	\$0	\$0
170	311.000	Steam Production Structures-LR Boiler Common	\$2,161,468	R-170	\$0	\$2,161,468	94.1826%	\$0	\$2,035,727
171	312.000	Steam Production Boiler Plant-LR Boiler Common	\$3,824,584	R-171	\$0	\$3,824,584	75.5065%	\$0	\$2,887,810
172	312.020	Steam Production Boiler AQC-LR Boiler Common	\$3,264	R-172	\$0	\$3,264	75.5065%	\$0	\$2,465

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173	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$146,532	R-173	\$0	\$146,532	98.1540%	\$0	\$143,827
174	315.000	Steam Production Access Equip-LR Boiler Common	\$1,110,825	R-174	\$0	\$1,110,825	91.1329%	\$0	\$1,012,327
175	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$452,625	R-175	\$0	\$452,625	69.7489%	\$0	\$315,701
176		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$7,699,298		\$0	\$7,699,298		\$0	\$6,397,857
177		STEAM PROD-LAKE ROAD BOILER #1							
178	311.000	Steam Production Structures-LR Boiler #1	\$3,604	R-178	\$0	\$3,604	94.1826%	\$0	\$3,394
179	312.000	Steam Production Boiler Plant-LR Boiler #1	\$863,636	R-179	\$0	\$863,636	75.5065%	\$0	\$652,101
180	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$16,457	R-180	\$0	\$16,457	98.1540%	\$0	\$16,153
181	315.000	Steam Production Access Equip-LR Boiler #1	\$52,051	R-181	\$0	\$52,051	91.1326%	\$0	\$47,435
182	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$5,904	R-182	\$0	\$5,904	69.7489%	\$0	\$4,118
183		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$941,652		\$0	\$941,652		\$0	\$723,201
184		STEAM PROD-LAKE ROAD BOILER #2							
185	311.000	Steam Production Structures-LR Boiler #2	\$46,400	R-185	\$0	\$46,400	94.1826%	\$0	\$43,701
186	312.000	Steam Production Boiler Plant-LR Boiler #2	\$1,131,420	R-186	\$0	\$1,131,420	75.5065%	\$0	\$854,296
187	315.000	Steam Production Access Equip-LR Boiler #2	\$341,981	R-187	\$0	\$341,981	91.1329%	\$0	\$311,657
188	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$5,807	R-188	\$0	\$5,807	69.7489%	\$0	\$4,050
189		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$1,525,608		\$0	\$1,525,608		\$0	\$1,213,704
190		STEAM PROD-LAKE ROAD BOILER #4							
191	311.000	Steam Production Structures-LR Boiler #4	\$66,439	R-191	\$0	\$66,439	94.1826%	\$0	\$62,574
192	312.000	Steam Production Boiler Plant-LR Boiler #4	\$1,417,369	R-192	\$0	\$1,417,369	75.5065%	\$0	\$1,070,206
193	312.020	Steam Production Boiler AQC-LR Boiler #4	\$508	R-193	\$0	\$508	75.5065%	\$0	\$384
194	315.000	Steam Production Access Equip-LR Boiler #4	\$410,717	R-194	\$0	\$410,717	91.1329%	\$0	\$374,298
195	316.000	St Pr-Misc Pwr Plt Equip-Elec	\$2,389	R-195	\$0	\$2,389	100.0000%	\$0	\$2,389
196		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$1,897,422		\$0	\$1,897,422		\$0	\$1,509,851
197		STEAM PROD-LAKE ROAD BOILER #5							
198	311.000	Steam Production Structrues-LR Boiler #5	\$184,071	R-198	\$0	\$184,071	94.1826%	\$0	\$173,363
199	312.000	Steam Production Boiler Plant-LR Boiler #5	\$5,946,699	R-199	\$0	\$5,946,699	75.5065%	\$0	\$4,490,144
200	312.020	Steam Production Boiler AQC-LR Boiler #5	\$101,318	R-200	\$0	\$101,318	75.5065%	\$0	\$76,502
201	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$42,370	R-201	\$0	\$42,370	98.1540%	\$0	\$41,588
202	315.000	Steam Production Access Equip-LR Boiler #5	\$657,755	R-202	\$0	\$657,755	91.1329%	\$0	\$599,431
203	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$39,103	R-203	\$0	\$39,103	69.7489%	\$0	\$27,274
204		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$6,971,316		\$0	\$6,971,316		\$0	\$5,408,302
205		STEAM PROD-LAKE ROAD BOILER #8							
206	311.000	Steam Production Structures-LR Boiler #8	\$184,856	R-206	\$0	\$184,856	94.1826%	\$0	\$174,102
207	312.000	Steam Production Boiler Plant-LR Boiler #8	\$2,633,323	R-207	\$0	\$2,633,323	75.5065%	\$0	\$1,988,330

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208	315.000	Steam Production Access Equip-LR Boiler #8	\$373,045	R-208	\$0	\$373,045	91.1329%	\$0	\$339,967
209	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$17,381	R-209	\$0	\$17,381	69.7489%	\$0	\$12,123
210		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$3,208,605		\$0	\$3,208,605		\$0	\$2,514,522
211		TOTAL STEAM PRODUCTION	\$242,283,645		\$2,985,410	\$245,269,055		\$0	\$235,902,472
212		NUCLEAR PRODUCTION							
213		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
214		HYDRAULIC PRODUCTION							
215		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
216		OTHER PRODUCTION							
217		CROSSROAD UNIT 1 - NATURAL GAS							
218	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-218	\$0	\$0	99.8100%	\$0	\$0
219	340.000	Land - Electric - Crossroads 1	\$0	R-219	\$0	\$0	99.8100%	\$0	\$0
220	341.000	Structures - Electric - Crossroads 1	\$83,226	R-220	\$0	\$83,226	99.8100%	\$0	\$83,068
221	342.000	Fuel Holders - Crossroads 1	\$372,303	R-221	\$0	\$372,303	99.8100%	\$0	\$371,596
222	343.000	Prime Movers - Crossroads 1	\$17,526,138	R-222	\$0	\$17,526,138	99.8100%	\$0	\$17,492,838
223	344.000	Generators - Crossroads 1	\$3,017,888	R-223	\$0	\$3,017,888	99.8100%	\$0	\$3,012,154
224	345.000	Accessory - Crossroads 1	\$2,394,091	R-224	\$0	\$2,394,091	99.8100%	\$0	\$2,389,542
225	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-225	\$0	\$0	99.8100%	\$0	\$0
226		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$23,393,646		\$0	\$23,393,646		\$0	\$23,349,198
227		CROSSROADS UNIT 2 - NATURAL GAS							
228	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-228	\$0	\$0	99.8100%	\$0	\$0
229	340.000	Land - Electric - Crossroads 2	\$0	R-229	\$0	\$0	99.8100%	\$0	\$0
230	341.000	Structures - Electric - Crossroads 2	\$82,236	R-230	\$0	\$82,236	99.8100%	\$0	\$82,080
231	342.000	Fuel Holders - Crossroad 2	\$503,437	R-231	\$0	\$503,437	99.8100%	\$0	\$502,480
232	343.000	Prime Movers - Crossroads 2	\$17,558,296	R-232	\$0	\$17,558,296	99.8100%	\$0	\$17,492,935
233	344.000	Generators - Crossroad 2	\$3,017,885	R-233	\$0	\$3,017,885	99.8100%	\$0	\$3,012,151
234	345.000	Accessory - Crossroad 2	\$1,361,163	R-234	\$0	\$1,361,163	99.8100%	\$0	\$1,358,577
235	346.000	Misc Power Plant Equip - Crossroad 2	\$0	R-235	\$0	\$0	99.8100%	\$0	\$0
236		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$22,523,017		\$0	\$22,523,017		\$0	\$22,480,223
237		CROSSROAD UNIT 3 - NATURAL GAS							
238	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-238	\$0	\$0	99.8100%	\$0	\$0
239	340.000	Land - Electric - Crossroads 3	\$0	R-239	\$0	\$0	99.8100%	\$0	\$0
240	341.000	Structures - Electric - Crossroads 3	\$82,236	R-240	\$0	\$82,236	99.8100%	\$0	\$82,080
241	342.000	Fuel Holders - Corsroads 3	\$372,303	R-241	\$0	\$372,303	99.8100%	\$0	\$371,596
242	343.000	Prime Movers - Crossroads 3	\$17,457,563	R-242	\$0	\$17,457,563	99.8100%	\$0	\$17,424,394
243	344.000	Generators - Crossroads 3	\$3,013,657	R-243	\$0	\$3,013,657	99.8100%	\$0	\$3,007,931
244	345.000	Accessory - Crossroads 3	\$2,335,131	R-244	\$0	\$2,335,131	99.8100%	\$0	\$2,330,694
245	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-245	\$0	\$0	99.8100%	\$0	\$0
246		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$23,260,890		\$0	\$23,260,890		\$0	\$23,216,695
247		CROSSROADS UNIT 4 - NATURAL GAS							
248	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-248	\$0	\$0	99.8100%	\$0	\$0
249	340.000	Land - Electric - Crossroads 4	\$0	R-249	\$0	\$0	99.8100%	\$0	\$0
250	341.000	Structures - Electric - Crossroads 4	\$82,262	R-250	\$0	\$82,262	99.8100%	\$0	\$82,106
251	342.000	Fuel Holders - Crossroads 4	\$372,304	R-251	\$0	\$372,304	99.8100%	\$0	\$371,597
252	343.000	Prime Movers - Crossroads 4	\$17,593,182	R-252	\$0	\$17,593,182	99.8100%	\$0	\$17,559,755
253	344.000	Generators - Crossroads 4	\$3,017,733	R-253	\$0	\$3,017,733	99.8100%	\$0	\$3,011,999
254	345.000	Accessory - Crossroads 4	\$1,197,190	R-254	\$0	\$1,197,190	99.8100%	\$0	\$1,194,915
255	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-255	\$0	\$0	99.8100%	\$0	\$0

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256		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$22,262,671		\$0	\$22,262,671		\$0	\$22,220,372
257		CROSSROADS COMMON - NATURAL GAS							
258	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	R-258	\$0	\$0	99.8100%	\$0	\$0
259	340.000	Land - Electric - Crossroads Common	\$0	R-259	\$0	\$0	99.8100%	\$0	\$0
260	341.000	Structures - Electric - Crossroads Common	\$593,387	R-260	\$0	\$593,387	99.8100%	\$0	\$592,260
261	342.000	Fuel Holders - Crossroads Common	\$1,176,057	R-261	\$0	\$1,176,057	99.8100%	\$0	\$1,173,822
262	343.000	Prime Movers - Crossroads Common	\$0	R-262	\$0	\$0	99.8100%	\$0	\$0
263	344.000	Generators - Crossroads Common	\$54,578	R-263	\$0	\$54,578	99.8100%	\$0	\$54,474
264	345.000	Accessory - Crossroads Common	\$114,174	R-264	\$0	\$114,174	99.8100%	\$0	\$113,957
265	346.000	Misc Power Plant Equip - Crossroads Common	\$44,994	R-265	\$0	\$44,994	99.8100%	\$0	\$44,909
266		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,983,190		\$0	\$1,983,190		\$0	\$1,979,422
267		CROSSROADS DISALLOWANCES-NATURAL GAS							
268	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	\$0	R-268	-\$3,425,041	-\$3,425,041	99.8100%	\$0	-\$3,418,533
269	340.000	Land - Electric - Crossroads	\$0	R-269	\$0	\$0	99.8100%	\$0	\$0
270	341.000	Structures - Electric - Crossroads	\$0	R-270	-\$560,767	-\$560,767	99.8100%	\$0	-\$559,702
271	342.000	Fuel Holders - Crossroads	\$0	R-271	-\$1,781,959	-\$1,781,959	99.8100%	\$0	-\$1,778,573
272	343.000	Prime Movers-Crossroads	\$0	R-272	-\$45,657,570	-\$45,657,570	99.8100%	\$0	-\$45,570,821
273	344.000	Generators-Crossroads	\$0	R-273	-\$8,125,329	-\$8,125,329	99.8100%	\$0	-\$8,109,891
274	345.000	Accessory-Crossroads	\$0	R-274	-\$6,070,149	-\$6,070,149	99.8100%	\$0	-\$6,058,616
275	346.000	Misc Power Plant Equip-Crossroads	\$0	R-275	-\$62,757	-\$62,757	99.8100%	\$0	-\$62,638
276		TOTAL CROSSROADS DISALLOWANCES-NATURAL GAS	\$0		-\$65,683,572	-\$65,683,572		\$0	-\$65,558,774
277		DOGWOOD							
278	340.000	Land-Elec	\$0	R-278	\$0	\$0	99.8100%	\$0	\$0
279	341.000	Structures-Elec	\$3,710,290	R-279	\$0	\$3,710,290	99.8100%	\$0	\$3,703,240
280	342.000	Fuel Holders-Elec	\$3,717,996	R-280	\$0	\$3,717,996	99.8100%	\$0	\$3,710,932
281	343.000	Prime Movers	\$14,423,277	R-281	\$0	\$14,423,277	99.8100%	\$0	\$14,395,873
282	344.000	Generators-Elec	\$10,743,801	R-282	\$0	\$10,743,801	99.8100%	\$0	\$10,723,388
283	345.000	Accessory Equip-Elec	\$3,486,835	R-283	\$0	\$3,486,835	99.8100%	\$0	\$3,480,210
284	346.000	Misc Pwr Plt Equip-E	\$76,581	R-284	\$0	\$76,581	99.8100%	\$0	\$76,435
285		TOTAL DOGWOOD	\$36,158,780		\$0	\$36,158,780		\$0	\$36,090,078
286		GREENWOOD UNIT 1 - NATURAL GAS							
287	340.000	Land - Electric - Greenwood 1	\$0	R-287	\$0	\$0	99.8100%	\$0	\$0
288	341.000	Structures - Electric - Greenwood 1	\$435,621	R-288	\$0	\$435,621	99.8100%	\$0	\$434,793
289	342.000	Fuel Holders - Greenwood 1	\$845,814	R-289	\$0	\$845,814	99.8100%	\$0	\$844,207
290	343.000	Prime Movers - Greenwood 1	\$8,553,550	R-290	\$0	\$8,553,550	99.8100%	\$0	\$8,537,298
291	344.000	Generators - Greenwood 1	\$2,698,360	R-291	\$0	\$2,698,360	99.8100%	\$0	\$2,693,233
292	345.000	Accessory Equipment - Greenwood 1	\$1,445,447	R-292	\$0	\$1,445,447	99.8100%	\$0	\$1,442,701
293	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-293	\$0	\$0	99.8100%	\$0	\$0
294		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$13,978,792		\$0	\$13,978,792		\$0	\$13,952,232
295		GREENWOOD UNIT 2 - NATURAL GAS							
296	340.000	Land - Electric Greenwood 2	\$0	R-296	\$0	\$0	99.8100%	\$0	\$0
297	341.000	Structures - Electric Greenwood 2	\$90,113	R-297	\$0	\$90,113	99.8100%	\$0	\$89,942
298	342.000	Fuel Holders - Greenwood 2	\$224,611	R-298	\$0	\$224,611	99.8100%	\$0	\$224,184
299	343.000	Prime Movers - Greenwood 2	\$8,309,519	R-299	\$0	\$8,309,519	99.8100%	\$0	\$8,293,731
300	344.000	Generators - Greenwood 2	\$2,462,014	R-300	\$0	\$2,462,014	99.8100%	\$0	\$2,457,336
301	345.000	Accessory Equipment - Greenwood 2	\$752,961	R-301	\$0	\$752,961	99.8100%	\$0	\$751,530
302	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-302	\$0	\$0	99.8100%	\$0	\$0
303		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$11,839,218		\$0	\$11,839,218		\$0	\$11,816,723
304		GREENWOOD UNIT 3 - NATURAL GAS							
305	340.000	Land - Electric - Greenwood 3	\$0	R-305	\$0	\$0	99.8100%	\$0	\$0
306	341.000	Structures - Electric - Greenwood 3	\$460,605	R-306	\$0	\$460,605	99.8100%	\$0	\$459,730
307	342.000	Fuel Holders - Greenwood 3	\$818,342	R-307	\$0	\$818,342	99.8100%	\$0	\$816,787

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308	343.000	Prime Movers - Greenwood 3	\$7,114,586	R-308	\$0	\$7,114,586	99.8100%	\$0	\$7,101,068
309	344.000	Generators - Greenwood 3	\$1,654,443	R-309	\$0	\$1,654,443	99.8100%	\$0	\$1,651,300
310	345.000	Accessory Equipment - Greenwood 3	\$1,149,955	R-310	\$0	\$1,149,955	99.8100%	\$0	\$1,147,770
311	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-311	\$0	\$0	99.8100%	\$0	\$0
312		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$11,197,931		\$0	\$11,197,931		\$0	\$11,176,655
313		GREENWOOD UNIT 4 - NATURAL GAS							
314	340.000	Land - Electric - Greenwood 4	\$0	R-314	\$0	\$0	99.8100%	\$0	\$0
315	341.000	Structures - Electric - Greenwood 4	\$53,078	R-315	\$0	\$53,078	99.8100%	\$0	\$52,977
316	342.000	Fuel Holders - Greenwood 4	\$212,685	R-316	\$0	\$212,685	99.8100%	\$0	\$212,281
317	343.000	Prime Movers - Greenwood 4	\$9,155,243	R-317	\$0	\$9,155,243	99.8100%	\$0	\$9,137,848
318	344.000	Generators - Greenwood 4	\$1,749,858	R-318	\$0	\$1,749,858	99.8100%	\$0	\$1,746,533
319	345.000	Accessory Equipment - Greenwood 4	\$285,659	R-319	\$0	\$285,659	99.8100%	\$0	\$285,116
320	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-320	\$0	\$0	99.8100%	\$0	\$0
321		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,456,523		\$0	\$11,456,523		\$0	\$11,434,755
322		GREENWOOD COMMON							
323	340.000	Land - Electric - Greenwood Common	\$0	R-323	\$0	\$0	99.8100%	\$0	\$0
324	341.000	Structures - Electric - Greenwood Common	\$1,164,197	R-324	\$0	\$1,164,197	99.8100%	\$0	\$1,161,985
325	342.000	Fuel Holders - Greenwood Common	\$457,182	R-325	\$0	\$457,182	99.8100%	\$0	\$456,313
326	343.000	Prime Movers - Greenwood Common	\$639,495	R-326	\$0	\$639,495	99.8100%	\$0	\$638,280
327	344.000	Generators - Greenwood Common	\$0	R-327	\$0	\$0	99.8100%	\$0	\$0
328	345.000	Accessory Equipment - Greenwood Common	\$1,315,048	R-328	\$0	\$1,315,048	99.8100%	\$0	\$1,312,549
329	346.000	Misc Power Plant Equip - Greenwood Common	\$60,606	R-329	\$0	\$60,606	99.8100%	\$0	\$60,491
330		TOTAL GREENWOOD COMMON	\$3,636,528		\$0	\$3,636,528		\$0	\$3,629,618
331		NEVADA - OIL							
332	340.000	Land - Electric - Nevada	\$0	R-332	\$0	\$0	99.8100%	\$0	\$0
333	341.000	Structures - Electric - Nevada	\$219,172	R-333	\$0	\$219,172	99.8100%	\$0	\$218,756
334	342.000	Fuel Holders - Nevada	\$553,616	R-334	\$0	\$553,616	99.8100%	\$0	\$552,564
335	343.000	Prime Movers - Nevada	\$986,333	R-335	\$0	\$986,333	99.8100%	\$0	\$984,459
336	344.000	Generators - Nevada	\$700,960	R-336	\$0	\$700,960	99.8100%	\$0	\$699,628
337	345.000	Accessory Equipment - Nevada	\$427,954	R-337	\$0	\$427,954	99.8100%	\$0	\$427,141
338	346.000	Misc Power Plant Equip - Nevada	\$144,303	R-338	\$0	\$144,303	99.8100%	\$0	\$144,029
339		TOTAL NEVADA - OIL	\$3,032,338		\$0	\$3,032,338		\$0	\$3,026,577
340		SOUTH HARPER UNIT 1 - NATURAL GAS							
341	340.000	Land - Electric - South Harper 1	\$0	R-341	\$0	\$0	99.8100%	\$0	\$0
342	341.000	Structures - Electric - South Harper 1	\$406,215	R-342	\$0	\$406,215	99.8100%	\$0	\$405,443
343	342.000	Fuel Holders - South Harper 1	\$229,151	R-343	\$0	\$229,151	99.8100%	\$0	\$228,716
344	343.000	Prime Movers - South Harper 1	\$18,654,958	R-344	\$0	\$18,654,958	99.8100%	\$0	\$18,619,514
345	344.000	Generators - South Harper 1	\$4,062,420	R-345	\$0	\$4,062,420	99.8100%	\$0	\$4,054,701
346	345.000	Accessory Equipment - South Harper 1	\$2,249,189	R-346	\$0	\$2,249,189	99.8100%	\$0	\$2,244,916
347	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-347	\$0	\$0	99.8100%	\$0	\$0
348		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$25,601,933		\$0	\$25,601,933		\$0	\$25,553,290
349		SOUTH HARPER UNIT 2 - NATURAL GAS							
350	340.000	Land - Electric - South Harper 2	\$0	R-350	\$0	\$0	99.8100%	\$0	\$0
351	341.000	Structures - Electric - South Harper 2	\$405,962	R-351	\$0	\$405,962	99.8100%	\$0	\$405,191
352	342.000	Fuel Holders - South Harper 2	\$229,151	R-352	\$0	\$229,151	99.8100%	\$0	\$228,716
353	343.000	Prime Movers - South Harper 2	\$19,032,700	R-353	\$0	\$19,032,700	99.8100%	\$0	\$18,996,538
354	344.000	Generators - South Harper 2	\$4,085,133	R-354	\$0	\$4,085,133	99.8100%	\$0	\$4,077,371
355	345.000	Accessory Equipment - South Harper 2	\$2,249,189	R-355	\$0	\$2,249,189	99.8100%	\$0	\$2,244,916
356	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-356	\$0	\$0	99.8100%	\$0	\$0
357		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$26,002,135		\$0	\$26,002,135		\$0	\$25,952,732
358		SOUTH HARPER 3 - NATURAL GAS							
359	340.000	Land - Electric - South Harper 3	\$0	R-359	\$0	\$0	99.8100%	\$0	\$0

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360	341.000	Structures - Electric - South Harper 3	\$406,541	R-360	\$0	\$406,541	99.8100%	\$0	\$405,769
361	342.000	Fuel Holders - South Harper 3	\$229,151	R-361	\$0	\$229,151	99.8100%	\$0	\$228,716
362	343.000	Generators - South Harper 3	\$18,704,506	R-362	\$0	\$18,704,506	99.8100%	\$0	\$18,668,967
363	344.000	Prime Movers - South Harper 3	\$4,062,421	R-363	\$0	\$4,062,421	99.8100%	\$0	\$4,054,702
364	345.000	Accessory Equipment - South Harper 3	\$2,249,189	R-364	\$0	\$2,249,189	99.8100%	\$0	\$2,244,916
365	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-365	\$0	\$0	99.8100%	\$0	\$0
366		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$25,651,808		\$0	\$25,651,808		\$0	\$25,603,070
367		SOUTH HARPER COMMON							
368	340.000	Land - Electric - South Harper Common	\$0	R-368	\$0	\$0	99.8100%	\$0	\$0
369	341.000	Structures - Electric - South Harper Common	\$2,577,228	R-369	\$0	\$2,577,228	99.8100%	\$0	\$2,572,331
370	342.000	Fuel Holders - South Harper Common	\$1,609,528	R-370	\$0	\$1,609,528	99.8100%	\$0	\$1,606,470
371	343.000	Prime Movers - South Harper Common	\$2,037,831	R-371	\$0	\$2,037,831	99.8100%	\$0	\$2,033,959
372	344.000	Generators - South Harper Common	\$0	R-372	\$0	\$0	99.8100%	\$0	\$0
373	345.000	Accessory Equipment - South Harper Common	\$2,063,769	R-373	\$0	\$2,063,769	99.8100%	\$0	\$2,059,848
374	346.000	Misc Power Plant Equip - South Harper Common	\$150,596	R-374	\$0	\$150,596	99.8100%	\$0	\$150,310
375		TOTAL SOUTH HARPER COMMON	\$8,438,952		\$0	\$8,438,952		\$0	\$8,422,918
376		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
377	340.000	Land - Electric - Lake Road 5	\$0	R-377	\$0	\$0	99.8100%	\$0	\$0
378	341.000	Structures - Electric - Lake Road 5	\$888,328	R-378	\$0	\$888,328	99.8100%	\$0	\$886,640
379	342.000	Fuel Holders - Lake Road 5	\$771,139	R-379	\$0	\$771,139	99.8100%	\$0	\$769,674
380	343.000	Prime Movers - Lake Road 5	\$8,983,263	R-380	\$0	\$8,983,263	99.8100%	\$0	\$8,966,195
381	344.000	Generators - Lake Road 5	\$2,861,655	R-381	\$0	\$2,861,655	99.8100%	\$0	\$2,856,218
382	345.000	Accessory Equipment - Lake Road 5	\$962,465	R-382	\$0	\$962,465	99.8100%	\$0	\$960,636
383	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-383	\$0	\$0	99.8100%	\$0	\$0
384		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$14,466,850		\$0	\$14,466,850		\$0	\$14,439,363
385		LAKE ROAD TURBINE 6 - OIL							
386	340.000	Land - Electric - Lake Road 6	\$0	R-386	\$0	\$0	99.8100%	\$0	\$0
387	341.000	Structures - Electric - Lake Road 6	\$138,567	R-387	\$0	\$138,567	99.8100%	\$0	\$138,304
388	342.000	Fuel Holders - Lake Road 6	\$6,300	R-388	\$0	\$6,300	99.8100%	\$0	\$6,288
389	343.000	Prime Movers - Lake Road 6	\$4,265,784	R-389	\$0	\$4,265,784	99.8100%	\$0	\$4,257,679
390	344.000	Generators - Lake Road 6	\$467,938	R-390	\$0	\$467,938	99.8100%	\$0	\$467,049
391	345.000	Accessory Equipment - Lake Road 6	\$549,033	R-391	\$0	\$549,033	99.8100%	\$0	\$547,990
392	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-392	\$0	\$0	99.8100%	\$0	\$0
393		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,427,622		\$0	\$5,427,622		\$0	\$5,417,310
394		LAKE ROAD TURBINE 7 - OIL							
395	340.000	Land - Electric - Lake Road 7	\$0	R-395	\$0	\$0	99.8100%	\$0	\$0
396	341.000	Structures - Electric - Lake Road 7	\$15,017	R-396	\$0	\$15,017	99.8100%	\$0	\$14,988
397	342.000	Fuel Holders - Lake Road 7	\$17,985	R-397	\$0	\$17,985	99.8100%	\$0	\$17,951
398	343.000	Prime Movers - Lake Road 7	\$2,308,515	R-398	\$0	\$2,308,515	99.8100%	\$0	\$2,304,129
399	344.000	Generators - Lake Road 7	\$176,454	R-399	\$0	\$176,454	99.8100%	\$0	\$176,119
400	345.000	Accessory Equipment - Lake Road 7	\$394,516	R-400	\$0	\$394,516	99.8100%	\$0	\$393,766
401	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-401	\$0	\$0	99.8100%	\$0	\$0
402		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,912,487		\$0	\$2,912,487		\$0	\$2,906,953
403		LANDFILL TURBINE - METHANE GAS							
404	340.000	Land - Electric - Landfill Turbine	\$0	R-404	\$0	\$0	99.8100%	\$0	\$0
405	341.000	Structures - Electric - Landfill Turbine	\$41,123	R-405	\$0	\$41,123	99.8100%	\$0	\$41,045
406	342.000	Fuel Holders - Landfill Turbine	\$982,965	R-406	\$0	\$982,965	99.8100%	\$0	\$981,097
407	343.000	Prime Movers - Landfill Turbine	\$8,998	R-407	\$0	\$8,998	99.8100%	\$0	\$8,981
408	344.000	Generators - Landfill Turbine	\$1,227,831	R-408	\$0	\$1,227,831	99.8100%	\$0	\$1,225,498
409	345.000	Accessory Equipment - Landfill Turbine	\$0	R-409	\$0	\$0	99.8100%	\$0	\$0
410	346.000	Misc Power Plant Equip - Landfill Turbine	\$2,452	R-410	\$0	\$2,452	99.8100%	\$0	\$2,447
411		TOTAL LANDFILL TURBINE - METHANE GAS	\$2,263,369		\$0	\$2,263,369		\$0	\$2,259,068
412		RALPH GREEN UNIT 3 - NATURAL GAS							
413	340.000	Land - Electric - Ralph Green 3	\$0	R-413	\$0	\$0	99.8100%	\$0	\$0

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414	341.000	Structures - Electric - Ralph Green 3	\$1,038,672	R-414	\$0	\$1,038,672	99.8100%	\$0	\$1,036,699
415	342.000	Fuel Holders - Ralph Green 3	\$285,488	R-415	\$0	\$285,488	99.8100%	\$0	\$284,946
416	343.000	Prime Movers - Ralph Green 3	\$5,637,558	R-416	\$0	\$5,637,558	99.8100%	\$0	\$5,626,847
417	344.000	Generators - Ralph Green 3	\$7,199,958	R-417	\$0	\$7,199,958	99.8100%	\$0	\$7,186,278
418	345.000	Accessory Equipment - Ralph Green 3	\$1,182,694	R-418	\$0	\$1,182,694	99.8100%	\$0	\$1,180,447
419	346.000	Misc Power Plant Equip - Ralph Green 3	\$72,437	R-419	\$0	\$72,437	99.8100%	\$0	\$72,299
420		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$15,416,807		\$0	\$15,416,807		\$0	\$15,387,516
421		OTHER PRODUCTION - SOLAR							
422	341.010	Other Prod Greenwood - Solar - Structures - Electric	\$156	R-422	-\$98	\$58	99.8100%	\$0	\$58
423	344.010	Other Prod - Greenwood Solar	\$3,334,183	R-423	-\$2,086,824	\$1,247,359	99.8100%	\$0	\$1,244,989
424	344.010	Other Prod-Hawthorn Solar	\$311,235	R-424	\$0	\$311,235	99.8100%	\$0	\$310,644
425		TOTAL OTHER PRODUCTION - SOLAR	\$3,645,574		-\$2,086,922	\$1,558,652		\$0	\$1,555,691
426		TOTAL OTHER PRODUCTION	\$314,551,061		-\$67,770,494	\$246,780,567		\$0	\$246,311,685
427		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
428		Other Production - Salvage and Removal Retirements not yet classified	-\$10,867,854	R-428	\$0	-\$10,867,854	99.8100%	\$0	-\$10,847,205
429		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$10,867,854		\$0	-\$10,867,854		\$0	-\$10,847,205
430		TOTAL PRODUCTION PLANT	\$545,966,852		-\$64,785,084	\$481,181,768		\$0	\$471,366,952
431		TRANSMISSION PLANT							
432	350.000	Land - Transmission	\$0	R-432	\$0	\$0	99.8100%	\$0	\$0
433	350.001	Land Rights - Transmission	\$14,157	R-433	\$0	\$14,157	99.8100%	\$0	\$14,130
434	350.040	Land Rights - Depreciable - Transmission	\$5,080,248	R-434	\$0	\$5,080,248	99.8100%	\$0	\$5,070,596
435	352.000	Structure & Improvements - Transmission	\$4,046,540	R-435	\$0	\$4,046,540	99.8100%	\$0	\$4,038,852
436	353.000	Station Equipment - Transmission	\$62,028,968	R-436	-\$1,104,155	\$60,924,813	99.8100%	\$0	\$60,809,056
437	353.030	Station Equipment Communication - Transmission	\$4,826	R-437	\$0	\$4,826	99.8100%	\$0	\$4,817
438	354.000	Towers and Fixtures - Transmission	\$231,893	R-438	\$0	\$231,893	99.8100%	\$0	\$231,452
439	354.050	Towers & Fixtures - 34.5 Kv	\$159,551	R-439	\$0	\$159,551	99.8100%	\$0	\$159,248
440	355.000	Poles and Fixtures - Transmission	\$52,224,226	R-440	\$0	\$52,224,226	99.8100%	\$0	\$52,125,000
441	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-441	-\$464,203	-\$464,203	100.0000%	\$0	-\$464,203
442	355.050	Poles & Fixtures 34.5 kV	\$4,544,480	R-442	\$0	\$4,544,480	99.8100%	\$0	\$4,535,845
443	356.000	Overhead Conductors & Devices - Transmission	\$36,243,741	R-443	\$0	\$36,243,741	99.8100%	\$0	\$36,174,878
444	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-444	-\$858,558	-\$858,558	100.0000%	\$0	-\$858,558
445	356.050	Trsm-OH- Cond & Devices-Elec	\$1,723,269	R-445	\$0	\$1,723,269	99.8100%	\$0	\$1,719,995
446	357.000	Underground Conduit - Transmission	\$7,875	R-446	\$0	\$7,875	99.8100%	\$0	\$7,860
447	358.000	Underground Conductors & Devices - Transmission	-\$1,550,044	R-447	\$0	-\$1,550,044	99.8100%	\$0	-\$1,547,099
448	358.050	Underground Conductors & Dev	-\$4,341	R-448	\$0	-\$4,341	99.8100%	\$0	-\$4,333
449		TOTAL TRANSMISSION PLANT	\$164,755,389		-\$2,426,916	\$162,328,473		\$0	\$162,017,536
450		TRANSMISSION RETIREMENT WORK IN PROGRESS							
451		Transmission - Salvage and Removal Retirements not yet classified	-\$12,962,064	R-451	\$0	-\$12,962,064	99.8100%	\$0	-\$12,937,436
452		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$12,962,064		\$0	-\$12,962,064		\$0	-\$12,937,436
453		DISTRIBUTION PLANT							
454	360.000	Land - Electric - Distribution	\$0	R-454	\$0	\$0	99.8683%	\$0	\$0
455	360.010	Land Rights - Electric - Distribution	\$0	R-455	\$0	\$0	99.8683%	\$0	\$0
456	360.020	Land Leased - Distribution	\$8,424	R-456	\$0	\$8,424	99.8683%	\$0	\$8,413
457	361.000	Structures & Improvements - Distribution	\$4,657,113	R-457	\$0	\$4,657,113	99.8683%	\$0	\$4,650,980
458	362.000	Station Equipment - Distribution	\$79,706,502	R-458	\$0	\$79,706,502	99.8683%	\$0	\$79,601,529
459	363.000	Energy Storage Equipment	\$0	R-459	\$0	\$0	100.0000%	\$0	\$0
460	364.000	Poles, Towers & Fixtures - Distribution	\$178,404,475	R-460	\$0	\$178,404,475	99.8683%	\$0	\$178,169,516

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461	365.000	Overhead Conductors & Devices - Distribution	\$41,833,363	R-461	\$0	\$41,833,363	99.8683%	\$0	\$41,778,268
462	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-462	-\$788,314	-\$788,314	100.0000%	\$0	-\$788,314
463	366.000	Underground Circuit - Distribution	\$30,130,877	R-463	\$0	\$30,130,877	99.8683%	\$0	\$30,091,195
464	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-464	-\$69,595	-\$69,595	100.0000%	\$0	-\$69,595
465	367.000	Underground Conductors & Devices - Distribution	\$75,179,182	R-465	\$0	\$75,179,182	99.8683%	\$0	\$75,080,171
466	368.000	Line Transformers - Distribution	\$174,272,608	R-466	\$0	\$174,272,608	99.8683%	\$0	\$174,043,091
467	369.010	Services - Overhead - Distribution	\$26,319,279	R-467	\$0	\$26,319,279	99.8683%	\$0	\$26,284,617
468	369.020	Services - Underground - Distribution	\$58,043,623	R-468	-\$42,078	\$58,001,545	99.8683%	\$0	\$57,925,157
469	370.000	Meters - Distribution	\$10,875,880	R-469	\$0	\$10,875,880	99.8683%	\$0	\$10,861,556
470	370.010	Meters - PURPA Distribution	\$4,460,799	R-470	\$0	\$4,460,799	99.8683%	\$0	\$4,454,924
471	370.020	Meters - AMI Distribution	\$9,321,099	R-471	\$0	\$9,321,099	99.8683%	\$0	\$9,308,823
472	371.000	Customer Premise Meter Installations - Distribution	\$16,398,517	R-472	\$0	\$16,398,517	99.8683%	\$0	\$16,376,920
473	371.010	Distribution - Cust Prem Install - EVCS	\$2,870,512	R-473	\$0	\$2,870,512	99.8683%	\$0	\$2,866,732
474	373.000	Street Lighting and Traffic Signal - Distribution	\$16,889,138	R-474	\$0	\$16,889,138	99.8683%	\$0	\$16,866,895
475		TOTAL DISTRIBUTION PLANT	\$729,371,391		-\$899,987	\$728,471,404		\$0	\$727,510,878
476		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
477		Distribution Retirement Work In Progress	-\$38,908,291	R-477	\$0	-\$38,908,291	99.8683%	\$0	-\$38,857,049
478		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$38,908,291		\$0	-\$38,908,291		\$0	-\$38,857,049
479		INCENTIVE COMPENSATION CAPITALIZATION							
480		Incentive Compensation Capitalization Adj.	\$0	R-480	-\$15,497	-\$15,497	100.0000%	\$0	-\$15,497
481		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$15,497	-\$15,497		\$0	-\$15,497
482		GENERAL PLANT							
483	389.000	Land Rights - General	\$0	R-483	\$0	\$0	99.8316%	\$0	\$0
484	389.010	Land RT/ROW - Depreciation - Electric	\$518	R-484	\$0	\$518	99.8316%	\$0	\$517
485	390.000	Structures & Improvements - General	\$13,640,531	R-485	\$0	\$13,640,531	99.8316%	\$0	\$13,617,560
486	391.010	Office Furniture & Equipmepnt - General	\$759,003	R-486	\$0	\$759,003	99.8316%	\$0	\$757,725
487	391.020	Office Furniture - Computers - General	\$2,914,507	R-487	\$0	\$2,914,507	99.8316%	\$0	\$2,909,599
488	392.000	Transportation Equipment - Autos - General	\$515,931	R-488	\$0	\$515,931	99.8316%	\$0	\$515,062
489	392.010	Transportation Equip - Light Trucsh-General	\$3,767,051	R-489	\$0	\$3,767,051	99.8316%	\$0	\$3,760,707
490	392.020	Transportation Equip-Heavy Trucks-General	\$21,900,413	R-490	\$0	\$21,900,413	99.8316%	\$0	\$21,863,533
491	392.030	Transportation Equip - Tractors - General	\$183,538	R-491	\$0	\$183,538	99.8316%	\$0	\$183,229
492	392.040	Transportation Equip - Trailers - General	\$2,007,030	R-492	\$0	\$2,007,030	99.8316%	\$0	\$2,003,650
493	394.500	Transport Equip-Medium Trucks General	\$0	R-493	\$0	\$0	99.8316%	\$0	\$0
494	393.000	Stores Equipment - General	\$26,399	R-494	\$0	\$26,399	99.8316%	\$0	\$26,355
495	394.000	Tools - General	\$2,173,379	R-495	\$0	\$2,173,379	99.8316%	\$0	\$2,169,719
496	395.000	Laboratory Equipment - General	\$1,957,093	R-496	\$0	\$1,957,093	99.8316%	\$0	\$1,953,797
497	396.000	Power Operated Equipment - General	\$3,261,172	R-497	\$0	\$3,261,172	99.8316%	\$0	\$3,255,680
498	397.000	Communication Equipment - General	\$20,955,480	R-498	\$0	\$20,955,480	99.8316%	\$0	\$20,920,191
499	398.000	Miscellaneous Equipment - General	\$238,282	R-499	\$0	\$238,282	99.8316%	\$0	\$237,881
500		TOTAL GENERAL PLANT	\$74,300,327		\$0	\$74,300,327		\$0	\$74,175,205
501		GENERAL PLANT - LAKE ROAD							
502	391.010	Office Furniture and Equipment - General	\$73,953	R-502	\$0	\$73,953	91.1329%	\$0	\$67,396
503	391.020	Office Furniture - Computer - General	\$271,493	R-503	\$0	\$271,493	91.1329%	\$0	\$247,419
504	391.040	Office Furniture - Software -General	\$0	R-504	\$0	\$0	91.1329%	\$0	\$0
505	392.000	Transportation Equip - Autos - General	\$0	R-505	\$0	\$0	91.1329%	\$0	\$0
506	392.010	Transportation Equip -Light Trucks -General	\$234,769	R-506	\$0	\$234,769	91.1329%	\$0	\$213,952
507	392.020	Transport Equip - Heavy Trucks - General	\$67,782	R-507	\$0	\$67,782	91.1329%	\$0	\$61,772
508	392.030	Transportation Equip - Tractors -General	\$0	R-508	\$0	\$0	91.1329%	\$0	\$0
509	392.040	Transportation Equip - Trailers -General	\$121,252	R-509	\$0	\$121,252	91.1329%	\$0	\$110,500

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 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
510	392.050	Transportation Equip - Medium Trucks - General	\$0	R-510	\$0	\$0	91.1329%	\$0	\$0
511	393.000	Stores Equipment -General	\$8,276	R-511	\$0	\$8,276	91.1329%	\$0	\$7,542
512	394.000	Tools -General	\$75,491	R-512	\$0	\$75,491	91.1329%	\$0	\$68,797
513	395.000	Laboratory Equipment -General	\$169,071	R-513	\$0	\$169,071	91.1329%	\$0	\$154,079
514	396.000	Power Operated Equipment -General	\$574,158	R-514	\$0	\$574,158	91.1329%	\$0	\$523,247
515	397.000	Communication Equipment -General	\$314,806	R-515	\$0	\$314,806	91.1329%	\$0	\$286,892
516	398.000	Miscellaneous Equipment -General	\$43,487	R-516	\$0	\$43,487	91.1329%	\$0	\$39,631
517		TOTAL GENERAL PLANT - LAKE ROAD	\$1,954,538		\$0	\$1,954,538		\$0	\$1,781,227
518		GENERAL RETIREMENTS WORK IN PROGRESS							
519		General - Salvage and Removal Retirements not yet classified	-\$4,458,802	R-519	\$0	-\$4,458,802	91.1329%	\$0	-\$4,063,436
520		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$4,458,802		\$0	-\$4,458,802		\$0	-\$4,063,436
521		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
522	310.090	Industrial Steam - Land	\$0	R-522	\$0	\$0	0.0000%	\$0	\$0
523	311.090	Industrial Steam - Structures & Improvements	-\$39,555	R-523	\$0	-\$39,555	0.0000%	\$0	\$0
524	312.090	Industrial Steam - Boiler	\$185,967	R-524	\$0	\$185,967	0.0000%	\$0	\$0
525	315.090	Industrial Steam - Accessory	-\$10,631	R-525	\$0	-\$10,631	0.0000%	\$0	\$0
526	375.090	Industrial Steam - Distribution Structure & Improvement	\$31,929	R-526	\$0	\$31,929	0.0000%	\$0	\$0
527	376.090	Industrial Steam - Mains	\$899,069	R-527	\$0	\$899,069	0.0000%	\$0	\$0
528	379.090	Industrial Steam - City Gate Measuring/Regulator	\$565,112	R-528	\$0	\$565,112	0.0000%	\$0	\$0
529	380.090	Industrial Steam - Services	\$131,133	R-529	\$0	\$131,133	0.0000%	\$0	\$0
530	381.090	Industrial Steam - Services -	\$395,510	R-530	\$0	\$395,510	0.0000%	\$0	\$0
531		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$2,158,534		\$0	\$2,158,534		\$0	\$0
532		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
533		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	R-533	\$0	\$0	0.0000%	\$0	\$0
534		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
535		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
536		Capitalized Long-Term Incentive Stock Awards through ?	\$0	R-536	-\$994,262	-\$994,262	100.0000%	\$0	-\$994,262
537		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$994,262	-\$994,262		\$0	-\$994,262
538		TOTAL DEPRECIATION RESERVE	\$1,488,620,026		-\$69,121,746	\$1,419,498,280		\$0	\$1,406,349,481

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-80	Land - Electric - Jeffrey Common MPS	310.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$410,538		\$0	
R-82	Boiler Plant Equipment-Electric-Jeffrey Comm	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$1,438,628		\$0	
R-85	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,104,155		\$0
	1. To transfer Jeffrey GSU from account 353 to account 315. (Nieto)		\$1,104,155		\$0	
R-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$32,089		\$0	
R-268	Miscellaneous Intangible - Substation (3553)	303.100		-\$3,425,041		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$3,425,041		\$0	
R-270	Structures - Electric - Crossroads	341.000		-\$560,767		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$560,767		\$0	
R-271	Fuel Holders - Crossroads	342.000		-\$1,781,959		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$1,781,959		\$0	
R-272	Prime Movers-Crossroads	343.000		-\$45,657,570		\$0

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$45,657,570		\$0	
R-273	Generators-Crossroads	344.000		-\$8,125,329		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$8,125,329		\$0	
R-274	Accessory-Crossroads	345.000		-\$6,070,149		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$6,070,149		\$0	
R-275	Misc Power Plant Equip-Crossroads	346.000		-\$62,757		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$62,757		\$0	
R-422	Other Prod Greenwood - Solar - Structures - E	341.010		-\$98		\$0
	1. To allocate a portion of the Evergy MO West Greenwood solar facility reserve to Evergy Metro as of the true-up cutoff June 30, 2024 (Giacone)		-\$98		\$0	
R-423	Other Prod - Greenwood Solar	344.010		-\$2,086,824		\$0
	1. To allocate a portion of the Evergy MO West Greenwood solar facility reserve to Evergy Metro as of the true-up cutoff June 30, 2024 (Giacone)		-\$2,086,824		\$0	
R-436	Station Equipment - Transmission	353.000		-\$1,104,155		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		-\$1,104,155		\$0	
R-441	Poles and Fixtures - Disallowance Stipulation	355.000		-\$464,203		\$0

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 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include transmission reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$464,203		\$0	
R-444	Conductors & Devices - Disallowance Stipulation	356.000		-\$858,558		\$0
	1. To include transmission reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$858,558		\$0	
R-462	Overhead Conductors & Devices - Disallowance Stipulation	365.000		-\$788,314		\$0
	1. To include distribution plant reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$788,314		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-464	Underground Circuit - Disallowance Stipulation	366.000		-\$69,595		\$0
	1. To include distribution plant reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$69,595		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-468	Services - Underground - Distribution	369.020		-\$42,078		\$0
	1. To remove 25 months of depreciation for VCP plan. (Smith)		-\$17,865		\$0	
	2. To remove 25 months of depreciation for AIP plan. (Smith)		-\$24,213		\$0	
R-480	Incentive Compensation Capitalization Adj.			-\$15,497		\$0
	1. To remove 19 months of depreciation for VCP plan. (Smith)		-\$6,800		\$0	
	2. To remove 19 months of depreciation for AIP plan. (Smith)		-\$8,697		\$0	

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 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-536	Capitalized Long-Term Incentive Stock Awards			-\$994,262		\$0
	1. To remove capitalized long term incentive compensation depreciation. (Smith)		-\$994,262		\$0	
Total Reserve Adjustments				-\$69,121,746		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$37,874,061	28.86	13.65	15.21	0.041671	\$1,578,250
3	Accrued Vacation	\$1,655,233	28.86	365.00	-336.14	-0.920932	-\$1,524,357
4	Employee Benefits	\$5,810,808	28.86	13.29	15.57	0.042658	\$247,877
5	Coal & Freight	\$31,055,145	28.86	11.84	17.02	0.046630	\$1,448,101
6	Fuel - Purchased Gas and Oil	\$28,881,776	28.86	38.87	-10.01	-0.027425	-\$792,083
7	Purchased Power	\$204,744,431	28.86	36.25	-7.39	-0.020247	-\$4,145,460
8	Pensions Fund Payments	\$4,080,478	28.86	42.25	-13.39	-0.036685	-\$149,692
9	Incentive Compensation	\$3,187,991	28.86	257.50	-228.64	-0.626411	-\$1,996,993
10	Bad Debt Expense (Uncollectibles)	\$3,272,903	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$2,115,902	28.86	-30.50	59.36	0.162630	\$344,109
12	Cash Vouchers	\$156,246,476	28.86	38.30	-9.44	-0.025863	-\$4,041,003
13	TOTAL OPERATION AND MAINT. EXPENSE	\$478,925,204					-\$9,031,251
14	TAXES						
15	FICA & SUTA - Employer Portion	\$3,464,277	28.86	13.65	15.21	0.041671	\$144,360
16	FUTA	\$14,533	28.86	13.65	15.21	0.041671	\$606
17	Property Taxes	\$50,623,915	28.86	205.79	-176.93	-0.484740	-\$24,539,437
18	Missouri Gross Receipt Taxes - 4%, 6%, other cities	\$43,314,227	13.30	55.64	-42.34	-0.116000	-\$5,024,450
19	TOTAL TAXES	\$97,416,952					-\$29,418,921
20	OTHER EXPENSES						
21	Sales Taxes	\$25,458,486	13.30	5.17	8.13	0.022274	\$567,062
22	TOTAL OTHER EXPENSES	\$25,458,486					\$567,062
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$37,883,110
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$24,075,087	28.86	38.00	-9.14	-0.025041	-\$602,864
26	State Tax Offset	\$4,313,597	28.86	38.00	-9.14	-0.025041	-\$108,017
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$65,258,292	28.86	91.50	-62.64	-0.171616	-\$11,199,367
29	TOTAL OFFSET FROM RATE BASE	\$93,646,976					-\$11,910,248
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$49,793,358

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 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
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-3	440.001	Elec Sales-Residential Urban	\$400,946,004			Rev-3		\$400,946,004	100.0000%	\$29,787,231	\$430,733,235		
Rev-4	440.001	Residential Unbilled Revenue	\$4,626,408			Rev-4		\$4,626,408	100.0000%	-\$4,626,408	\$0		
Rev-5	440.001	Residential RESRAM Revenue	\$3,268,513			Rev-5		\$3,268,513	100.0000%	-\$3,268,513	\$0		
Rev-6	440.001	Residential FAC Billed Revenue	\$34,861,622			Rev-6		\$34,861,622	100.0000%	-\$34,861,622	\$0		
Rev-7	440.001	Residential MEEIA Billed	\$14,228,587			Rev-7		\$14,228,587	100.0000%	-\$14,228,587	\$0		
Rev-8	440.001	Residential MEEIA Unbilled	\$1,039,750			Rev-8		\$1,039,750	100.0000%	-\$1,039,750	\$0		
Rev-9	440.001	Residential Community Solar Subsc	\$47,781			Rev-9		\$47,781	100.0000%	\$0	\$47,781		
Rev-10	442.001	Elec Sales-Coml Monthly	\$242,309,951			Rev-10		\$242,309,951	100.0000%	\$0	\$242,309,951		
Rev-11	442.001	Commercial Unbilled Revenue	\$2,560,805			Rev-11		\$2,560,805	100.0000%	-\$2,560,805	\$0		
Rev-12	442.001	Commercial RESRAM Revenue	\$2,516,306			Rev-12		\$2,516,306	100.0000%	-\$2,516,306	\$0		
Rev-13	442.001	Commercial FAC Billed Revenue	\$25,333,564			Rev-13		\$25,333,564	100.0000%	-\$25,333,564	\$0		
Rev-14	442.001	Commercial MEEIA Billed	\$11,291,930			Rev-14		\$11,291,930	100.0000%	-\$11,291,930	\$0		
Rev-15	442.001	Commercial Non-MEEIA	-\$92,132			Rev-15		-\$92,132	100.0000%	\$0	-\$92,132		
Rev-16	442.001	Commercial MEEIA Unbilled	-\$156,940			Rev-16		-\$156,940	100.0000%	\$156,940	\$0		
Rev-17	442.001	Commercial Community Solar Subsc	\$2,442			Rev-17		\$2,442	100.0000%	\$0	\$2,442		
Rev-18	442.101	Commercial Sales Primary	\$32,297,060			Rev-18		\$32,297,060	100.0000%	\$0	\$32,297,060		
Rev-19	442.101	Commercial Sales Primary RESRAM	\$504,440			Rev-19		\$504,440	100.0000%	-\$504,440	\$0		
Rev-20	442.101	Commercial Sales Primary FAC Billed	\$3,834,480			Rev-20		\$3,834,480	100.0000%	-\$3,834,480	\$0		
Rev-21	442.101	Commercial Sales Primary MEEIA Billed	\$658,829			Rev-21		\$658,829	100.0000%	-\$658,829	\$0		
Rev-22	442.101	Commercial Sales Primary Non-MEEIA	-\$114,226			Rev-22		-\$114,226	100.0000%	\$0	-\$114,226		
Rev-23	442.201	Industrial Sales Primary	\$40,105,955			Rev-23		\$40,105,955	100.0000%	\$0	\$40,105,955		
Rev-24	442.201	Industrial Sales Primary RESRAM	\$477,851			Rev-24		\$477,851	100.0000%	-\$477,851	\$0		
Rev-25	442.201	Industrial Sales Primary FAC Billed	\$3,612,242			Rev-25		\$3,612,242	100.0000%	-\$3,612,242	\$0		
Rev-26	442.201	Industrial Sales Primary MEEIA Billed	\$535,462			Rev-26		\$535,462	100.0000%	-\$535,462	\$0		
Rev-27	442.201	Industrial Sales Primary Non-MEEIA	-\$112,499			Rev-27		-\$112,499	100.0000%	\$0	-\$112,499		
Rev-28	442.202	Elec Sales-Manufacturing Other	\$42,569,670			Rev-28		\$42,569,670	100.0000%	\$0	\$42,569,670		
Rev-29	442.202	Industrial Sales Secondary Unbilled	-\$31,792			Rev-29		-\$31,792	100.0000%	\$31,792	\$0		
Rev-30	442.202	Industrial Sales Secondary RESRAM	\$561,458			Rev-30		\$561,458	100.0000%	-\$561,458	\$0		
Rev-31	442.202	Industrial Sales Secondary FAC Billed	\$4,501,734			Rev-31		\$4,501,734	100.0000%	-\$4,501,734	\$0		
Rev-32	442.202	Industrial Sales Secondary MEEIA Billed	\$1,314,133			Rev-32		\$1,314,133	100.0000%	-\$1,314,133	\$0		
Rev-33	442.202	Industrial Sales Secondary Non-MEEIA	-\$85,858			Rev-33		-\$85,858	100.0000%	\$0	-\$85,858		
Rev-34	442.202	Industrial Sales Secondary MEEIA Unbilled	-\$82,196			Rev-34		-\$82,196	100.0000%	\$82,196	\$0		
Rev-35	444.001	Elec Sales-Public St Light	\$8,302,206			Rev-35		\$8,302,206	100.0000%	\$0	\$8,302,206		
Rev-36	444.001	Public Streets and Hwy Lighting Unbilled	\$91,794			Rev-36		\$91,794	100.0000%	-\$91,794	\$0		
Rev-37	444.001	Public Street and Hwy Lighting RESRAM	\$18,393			Rev-37		\$18,393	100.0000%	-\$18,393	\$0		
Rev-38	444.001	Public Street and Hwy Lighting FAC Billed	\$197,271			Rev-38		\$197,271	100.0000%	-\$197,271	\$0		
Rev-39	444.002	Traffic Signal Sales	\$51,805			Rev-39		\$51,805	100.0000%	\$0	\$51,805		
Rev-40	444.002	Traffic Signal Sales RESRAM	\$578			Rev-40		\$578	100.0000%	-\$578	\$0		
Rev-41	444.002	Traffic Signal Sales FAC Billed	\$6,218			Rev-41		\$6,218	100.0000%	-\$6,218	\$0		
Rev-42	440.000	Adjustment to the General Ledger	\$0			Rev-42		\$0	100.0000%	-\$2,218,949	-\$2,218,949		
Rev-43		TOTAL RETAIL RATE REVENUE	\$881,999,599					\$881,999,599		-\$88,203,158	\$793,796,441		
Rev-44		OTHER OPERATING REVENUES											
Rev-45	0.000	NUCOR	\$0			Rev-45		\$0	99.7900%	\$231,792	\$231,792		
Rev-46	447.012	Firm Bulk Sales (Capacity & Fixed)	\$0			Rev-46		\$0	99.7900%	\$6,527,820	\$6,527,820		
Rev-47	447.020	SFR Partial Requirements	\$47,125,874			Rev-47		\$47,125,874	99.7900%	-\$24,170,888	\$22,856,022		
Rev-48	447.030	Sales for Resale Bulk - energy	-\$8,674,936			Rev-48		-\$8,674,936	99.7900%	\$8,674,936	\$18,217		
Rev-49	447.031	Rev InterUN/IntrasT MO (nk11)	\$0			Rev-49		\$0	99.7900%	\$0	\$0		
Rev-50	447.031	Sales for Resale Intu Un Inst	\$0			Rev-50		\$0	99.7900%	\$0	\$0		

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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													
Rev-51	447.032	Sales for Resale Interstate - non-juris 0%	\$0			Rev-51		\$0	99.7900%	\$0	\$0		
Rev-52	447.035	SFR Off System Sales - WAPA - energy	\$302,885			Rev-52		\$302,885	99.7900%	-\$302,249	\$0		
Rev-53	447.101	Sales for Resales - Private Utilities - energy	\$11,882			Rev-53		\$11,882	99.7900%	\$0	\$11,857		
Rev-54	447.103	Resales - Municipalities - (non-juris 0%)	\$1,262,748			Rev-54		\$1,262,748	0.0000%	\$0	\$0		
Rev-55	449.110	Provision for rate refunds riders	\$0			Rev-55		\$0	100.0000%	\$0	\$0		
Rev-56	449.440	Provision for Rate Refunds - Res	-\$3,448			Rev-56		-\$3,448	100.0000%	\$3,448	\$0		
Rev-57	449.441	Provision for Rate Refunds - Com	\$1,742			Rev-57		\$1,742	100.0000%	-\$1,742	\$0		
Rev-58	449.442	Provision for Rate Refunds - Ind	-\$4,229			Rev-58		-\$4,229	100.0000%	\$4,229	\$0		
Rev-59	450.001	Other Oper Rev - Fortified Discounts	\$179,967			Rev-59		\$179,967	100.0000%	\$306,217	\$486,184		
Rev-60	451.001	Misc Service Revenues	\$19,921			Rev-60		\$19,921	100.0000%	\$15,202	\$35,123		
Rev-61	451.101	Misc Serv Rev Temp Inst	\$93,314			Rev-61		\$93,314	100.0000%	\$0	\$93,314		
Rev-62	451.002	Misc Service Rev Replace Dmgd Mtr	\$0			Rev-62		\$0	100.0000%	\$0	\$0		
Rev-63	451.003	Misc Service Rev Coll Service	\$0			Rev-63		\$0	100.0000%	\$0	\$0		
Rev-64	451.004	Other Revenue - Disconnect Service Charge	\$0			Rev-64		\$0	100.0000%	\$0	\$0		
Rev-65	451.101	Misc Service Revenue Temp Inst	\$0			Rev-65		\$0	100.0000%	\$0	\$0		
Rev-66	454.001	Other Revenue - Rent - Electric Property	\$58,959			Rev-66		\$58,959	100.0000%	\$0	\$58,959		
Rev-67	454.010	Rent from Pole Attachment	\$1,703,111			Rev-67		\$1,703,111	100.0000%	\$0	\$1,703,111		
Rev-68	454.070	Tower Attachment Rent	\$328,743			Rev-68		\$328,743	100.0000%	\$0	\$328,743		
Rev-69	456.001	Other Elec Rev Ret Ck Serv Chg	\$851,439			Rev-69		\$851,439	99.8100%	\$0	\$849,821		
Rev-70	456.005	Other Elec Rev-Wind Commercial	-\$1,973,397			Rev-70		-\$1,973,397	99.8100%	\$0	-\$1,969,648		
Rev-71	456.015	Other Elec Rev-Wind Industrial	-\$1,480,648			Rev-71		-\$1,480,648	99.8100%	\$0	-\$1,477,835		
Rev-72	456.009	Other Revenue - Transmission - demand	\$134,196			Rev-72		\$134,196	99.8100%	\$0	\$133,941		
Rev-73	456.100	Revenue Trans Elect for Others	\$11,682,218			Rev-73		\$11,682,218	99.8100%	-\$6,939,332	\$4,720,690		
Rev-74	456.101	Miscellaneous Electric Oper Revenues - demand	\$499,571			Rev-74		\$499,571	100.0000%	\$0	\$499,571		
Rev-75	456.102	Other Rev - Return Chk Service Charge - demand	\$0			Rev-75		\$0	99.8100%	\$0	\$0		
Rev-76	456.730	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	\$23,084,124			Rev-76		\$23,084,124	0.0000%	\$0	\$0		
Rev-77	456.735	Other Electric Rev Ind Steam QCA-(steam 0%)	\$11,473			Rev-77		\$11,473	0.0000%	\$0	\$0		
Rev-78	456.005	Other Elec Rev Wind Commercial	\$0			Rev-78		\$0	99.8100%	\$0	\$0		
Rev-79	456.015	Other Elec Rev Wind Industrial	\$0			Rev-79		\$0	99.8100%	\$0	\$0		
Rev-80	456.100	Other Elec Rev Trans For Others	\$0			Rev-80		\$0	99.8100%	\$0	\$0		
Rev-81		TOTAL OTHER OPERATING REVENUES	\$75,215,509					\$75,215,509		-\$15,650,567	\$35,107,682		
Rev-82		TOTAL OPERATING REVENUES	\$957,215,108					\$957,215,108		-\$103,853,725	\$828,904,123		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$739,783	\$515,148	\$224,635	E-4	\$0	\$739,783	84.2549%	\$0	\$623,303	\$434,037	\$189,266
5	500.000	Steam Operation Supervision - 100%	\$146,383	\$0	\$146,383	E-5	\$32,957	\$179,340	100.0000%	\$0	\$179,340	\$32,957	\$146,383
6	501.000	Fuel Expense - Coal	\$52,993,684	\$1,376,127	\$51,617,557	E-6	-\$19,103,353	\$33,890,331	99.7900%	\$0	\$33,819,161	\$1,461,090	\$32,358,071
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
9	501.020	Fuel on System Steam	-\$364,734	\$0	-\$364,734	E-9	\$0	-\$364,734	99.7900%	\$0	-\$363,968	\$0	-\$363,968
10	501.030	Fuel Off System Steam (bk20)	\$364,734	\$0	\$364,734	E-10	\$0	\$364,734	99.7900%	\$0	\$363,968	\$0	\$363,968
11	501.300	Fuel Additives - Fuel Additives	\$1,572,174	\$0	\$1,572,174	E-11	-\$460,185	\$1,111,989	99.7900%	\$0	\$1,109,654	\$0	\$1,109,654
12	501.400	Fuel Additives - Residuals	\$413,672	\$0	\$413,672	E-12	\$125,100	\$538,772	99.7900%	\$0	\$537,641	\$0	\$537,641
13	501.420	Fuel Exp - Residuals Non FAC	\$0	\$0	\$0	E-13	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0

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													L + M = K
14	501.430	Fuel Expense Residuals FO512	\$101,964	\$0	\$101,964	E-14	\$206,708	\$308,672	99.7900%	\$0	\$308,024	\$0	\$308,024
15	501.450	Fuel Exp - Residuals - Landfill	\$0	\$0	\$0	E-15	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
16	501.500	Fuel Handling Expense	\$1,603,211	\$0	\$1,603,211	E-16	\$256,816	\$1,860,027	99.7900%	\$0	\$1,856,121	\$0	\$1,856,121
17	501.501	Fuel Handling Expense Oil	\$12	\$0	\$12	E-17	\$0	\$12	99.7900%	\$0	\$12	\$0	\$12
18	501.502	Fuel Handling Coal Pile Mgmt	\$198,043	\$0	\$198,043	E-18	\$134,975	\$333,018	99.7900%	\$0	\$332,319	\$0	\$332,319
19	501.506	Fuel Handling Receive Coal	\$432,943	\$0	\$432,943	E-19	\$406,190	\$839,133	99.7900%	\$0	\$837,371	\$0	\$837,371
20	501.507	Fuel Handling Unload Coal	\$291,537	\$0	\$291,537	E-20	\$216,654	\$508,191	99.7900%	\$0	\$507,124	\$0	\$507,124
21	501.508	Fuel Handling Stackers	\$23,490	\$0	\$23,490	E-21	\$12,307	\$35,797	99.7900%	\$0	\$35,490	\$0	\$35,490
22	501.509	Fuel Handling Coal Pile	\$351,556	\$0	\$351,556	E-22	-\$169,645	\$181,911	99.7900%	\$0	\$181,529	\$0	\$181,529
23	501.510	Fuel Handling Conveyor	\$176,452	\$0	\$176,452	E-23	\$168,844	\$345,296	99.7900%	\$0	\$344,571	\$0	\$344,571
24	501.600	Fuel Expense Rider Underrecov -Steam	-\$4,228,702	\$0	-\$4,228,702	E-24	\$4,228,702	\$0	0.0000%	\$0	\$0	\$0	\$0
25	501.600	Fuel Expense Rider Underrecov-Elec	-\$91,350,194	\$0	-\$91,350,194	E-25	\$91,350,194	\$0	100.0000%	\$0	\$0	\$0	\$0
26	501.610	Fuel Expense Recovery-CY RECA-Steam	\$5,521,695	\$0	\$5,521,695	E-26	-\$5,521,695	\$0	0.0000%	\$0	\$0	\$0	\$0
27	501.610	Fuel Expense Recovery-CY RECA-Elec	\$72,347,133	\$0	\$72,347,133	E-27	-\$72,347,133	\$0	100.0000%	\$0	\$0	\$0	\$0
28	501.700	Fuel Expense Industrial Steam	\$11,845,751	\$0	\$11,845,751	E-28	\$0	\$11,845,751	0.0000%	\$0	\$0	\$0	\$0
29	502.000	Steam Operating Expense	\$382,427	\$2,351,237	-\$1,968,810	E-29	\$150,421	\$532,848	84.2549%	\$0	\$448,950	\$2,107,769	-\$1,658,819
30	502.001	Steam Oper-City Boiler	\$1,983,026	\$0	\$1,983,026	E-30	\$0	\$1,983,026	84.2549%	\$0	\$1,670,797	\$0	\$1,670,797
31	502.002	Steam Oper-Nitrogen	\$35,945	\$0	\$35,945	E-31	\$0	\$35,945	84.2549%	\$0	\$30,285	\$0	\$30,285
32	502.004	Steam Oper-Water	\$711,044	\$0	\$711,044	E-32	\$0	\$711,044	84.2549%	\$0	\$599,089	\$0	\$599,089
33	502.005	Steam Oper-Condensate	\$198,287	\$0	\$198,287	E-33	\$0	\$198,287	84.2549%	\$0	\$167,067	\$0	\$167,067
34	502.012	Steam Oper-Ash	\$7,161	\$0	\$7,161	E-34	\$0	\$7,161	84.2549%	\$0	\$6,033	\$0	\$6,033
35	502.014	Steam Oper-Air Pollution Contr	\$269,136	\$0	\$269,136	E-35	\$0	\$269,136	84.2549%	\$0	\$226,760	\$0	\$226,760
36	502.015	Steam Oper-Water Pollution Con	\$22,237	\$0	\$22,237	E-36	\$0	\$22,237	84.2549%	\$0	\$18,736	\$0	\$18,736
37	502.021	Steam Ops ACQ Baghouse	\$208	\$0	\$208	E-37	\$0	\$208	84.2549%	\$0	\$175	\$0	\$175
38	502.022	Steam Ops Wet Gas Scrubber	\$30,621	\$0	\$30,621	E-38	\$0	\$30,621	84.2549%	\$0	\$25,800	\$0	\$25,800
39	502.024	Steam Ops AQC Scr	\$5,540	\$0	\$5,540	E-39	\$0	\$5,540	84.2549%	\$0	\$4,668	\$0	\$4,668
40	502.025	Steam Ops Activated CO2 Inject	\$135	\$0	\$135	E-40	\$0	\$135	84.2549%	\$0	\$114	\$0	\$114
41	501.100	Steam Transfer Exp	-\$12,137,576	\$0	-\$12,137,576	E-41	\$0	-\$12,137,576	0.0000%	\$0	\$0	\$0	\$0
42	504.000	Industrial Steam Transfer - Credit	\$0	\$0	\$0	E-42	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
43	505.000	Steam Operations Electric Expenses	\$16,732	\$1,001,553	-\$984,821	E-43	\$64,075	\$80,807	84.2549%	\$0	\$68,084	\$897,844	-\$829,760
44	505.004	Steam Ops Ele Exp Comp Air Sys	\$220	\$220	\$0	E-44	\$0	\$220	84.2549%	\$0	\$185	\$185	\$0
45	505.005	Steam Ops Ele Exp Cooling Sys	\$159,333	\$159,333	\$0	E-45	\$0	\$159,333	84.2549%	\$0	\$134,246	\$134,246	\$0
46	505.007	Steam Ops Ele Exp Facilities	\$187,359	\$187,359	\$0	E-46	\$0	\$187,359	84.2549%	\$0	\$157,859	\$157,859	\$0
47	505.010	Steam Ops Ele Exp Turbine Gen	\$1,029,279	\$1,029,279	\$0	E-47	\$0	\$1,029,279	84.2549%	\$0	\$867,218	\$867,218	\$0
48	0.000	Steam Ops Ele Exp Aux System	\$226	\$226	\$0	E-48	\$0	\$226	84.2549%	\$0	\$190	\$190	\$0
49	506.000	Misc Steam Power Operations	\$3,373,773	\$1,300,961	\$2,072,812	E-49	-\$262,533	\$3,111,240	84.2549%	\$0	\$2,621,372	\$1,166,249	\$1,455,123
50	506.000	Steam Ops Misc Steam Power Exp-Elec	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	506.000	Steam Ops Misc Steam Power Exp-Steam	\$0	\$0	\$0	E-51	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
52	506.700	Steam Ops Industrial Steam Misc Exp	\$291,825	\$0	\$291,825	E-52	\$0	\$291,825	0.0000%	\$0	\$0	\$0	\$0
53	507.000	Steam Power Operations - Rents	\$89,666	\$0	\$89,666	E-53	\$0	\$89,666	84.2549%	\$0	\$75,548	\$0	\$75,548
54	509.000	Steam Ops Emission Allowances-Alloc	-\$1,130,078	\$0	-\$1,130,078	E-54	\$1,132,485	\$2,407	99.7900%	\$0	\$2,402	\$0	\$2,402
55	509.000	Steam Ops Emission Allowances-Electric	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	411.800	REC Proceeds	-\$2,623,735	\$0	-\$2,623,735	E-56	\$353,806	-\$2,269,929	100.0000%	\$0	-\$2,269,929	\$0	-\$2,269,929
57	510.000	Steam Power Maint-Supv & Engin	\$882,941	\$788,351	\$94,590	E-57	\$20,133	\$903,074	84.2549%	\$0	\$760,884	\$706,718	\$54,166
58	511.000	Steam Power Maint-Structure	\$1,806,604	\$286,904	\$1,519,700	E-58	-\$105,218	\$1,701,386	84.2549%	\$0	\$1,433,501	\$257,196	\$1,176,305
59	511.002	Steam Power Maint-Struct-Fac-F	\$152,112	\$0	\$152,112	E-59	\$0	\$152,112	84.2549%	\$0	\$128,162	\$0	\$128,162
60	512.000	Boiler Pit Maint	\$1,048,045	\$1,532,620	-\$484,575	E-60	\$438,641	\$1,486,686	84.2549%	\$0	\$1,252,605	\$1,373,919	-\$121,314
61	512.000	Boiler Pit Maint-Electric	\$122,161	\$0	\$122,161	E-61	\$0	\$122,161	100.0000%	\$0	\$122,161	\$0	\$122,161
62	512.001	Boiler Pit Maint-FF Unload	\$138,019	\$0	\$138,019	E-62	\$0	\$138,019	84.2549%	\$0	\$116,288	\$0	\$116,288
63	512.002	Boiler Pit Maint-Stacker	\$37,527	\$0	\$37,527	E-63	\$0	\$37,527	84.2549%	\$0	\$31,618	\$0	\$31,618
64	512.003	Boiler Pit Maint-Coal Pile	\$202,214	\$0	\$202,214	E-64	\$0	\$202,214	84.2549%	\$0	\$170,375	\$0	\$170,375
65	512.004	Boiler Pit Maint-Ash	\$424,375	\$0	\$424,375	E-65	\$0	\$424,375	84.2549%	\$0	\$357,557	\$0	\$357,557

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												L + M = K	
66	512.005	Boiler Plt Maint-Conveyor	\$354,795	\$0	\$354,795	E-66	\$0	\$354,795	84.2549%	\$0	\$298,932	\$0	\$298,932
67	512.006	Boiler Plt Maint-Fuel	\$471,709	\$0	\$471,709	E-67	\$0	\$471,709	84.2549%	\$0	\$397,438	\$0	\$397,438
68	512.007	Boiler Plt Maint-Air	\$120,510	\$0	\$120,510	E-68	\$0	\$120,510	84.2549%	\$0	\$101,536	\$0	\$101,536
69	512.008	Boiler Plt Maint-Water	\$707,442	\$0	\$707,442	E-69	\$0	\$707,442	84.2549%	\$0	\$596,055	\$0	\$596,055
70	512.010	Boiler Plt Maint-Cond Sys	\$394,437	\$0	\$394,437	E-70	\$0	\$394,437	84.2549%	\$0	\$332,332	\$0	\$332,332
71	512.011	Boiler Plt Maint-Furnace	\$1,731,323	\$0	\$1,731,323	E-71	\$0	\$1,731,323	84.2549%	\$0	\$1,458,724	\$0	\$1,458,724
72	512.012	Boiler Plt Maint-Aux Steam	\$106,201	\$0	\$106,201	E-72	\$0	\$106,201	84.2549%	\$0	\$89,480	\$0	\$89,480
73	512.020	Boiler Plt Maint-Default Proc	\$147,739	\$0	\$147,739	E-73	\$0	\$147,739	84.2549%	\$0	\$124,477	\$0	\$124,477
74	512.021	Maint Boil Plt Baghouse	\$89,645	\$0	\$89,645	E-74	\$0	\$89,645	84.2549%	\$0	\$75,530	\$0	\$75,530
75	512.022	Maint Boiler Plt Wet Gas Scr	\$506,871	\$0	\$506,871	E-75	\$0	\$506,871	84.2549%	\$0	\$427,064	\$0	\$427,064
76	512.024	Maint Boiler Plt Scr	\$101,852	\$0	\$101,852	E-76	\$0	\$101,852	84.2549%	\$0	\$85,815	\$0	\$85,815
77	512.025	Maint Boiler Plant Activated CO2 Inj	\$9,928	\$0	\$9,928	E-77	\$0	\$9,928	84.2549%	\$0	\$8,365	\$0	\$8,365
78	513.000	Elec Plt Maint	\$1,609,340	\$422,219	\$1,187,121	E-78	-\$425,992	\$1,183,348	84.2549%	\$0	\$997,029	\$378,499	\$618,530
79	513.001	Elec Plt Maint-FF Turb/Gen	\$8,687	\$0	\$8,687	E-79	\$0	\$8,687	84.2549%	\$0	\$7,319	\$0	\$7,319
80	513.002	Elec Plt Maint-Transfer FF	\$28,889	\$0	\$28,889	E-80	\$0	\$28,889	84.2549%	\$0	\$24,340	\$0	\$24,340
81	513.003	Elec Plt Maint-Aux Elec	\$175,189	\$0	\$175,189	E-81	\$0	\$175,189	84.2549%	\$0	\$147,605	\$0	\$147,605
82	513.006	Elec Plt Maint-Cooling	\$598,639	\$0	\$598,639	E-82	\$0	\$598,639	84.2549%	\$0	\$504,383	\$0	\$504,383
83	514.000	Misc Steam Plt	\$353,072	\$48,327	\$304,745	E-83	\$4,151	\$357,223	84.2549%	\$0	\$300,978	\$43,323	\$257,655
84	561.700	Generation Interconnect Study	\$1,079	\$1,077	\$2	E-84	\$69	\$1,148	99.8100%	\$0	\$1,146	\$1,144	\$2
85		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,414,723	\$11,000,941	\$47,413,782		\$916,474	\$59,331,197		\$0	\$55,888,221	\$10,020,443	\$45,867,778
86		TOTAL STEAM POWER GENERATION	\$58,414,723	\$11,000,941	\$47,413,782		\$916,474	\$59,331,197		\$0	\$55,888,221	\$10,020,443	\$45,867,778
87		ELECTRIC MAINTENANCE EXPENSE											
88		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
89		NUCLEAR POWER GENERATION											
90		OPERATION - NUCLEAR											
91		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
92		MAINTENANCE - NP											
93		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		HYDRAULIC POWER GENERATION											
96		OPERATION - HP											
97		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
98		MAINTANENCE - HP											
99		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
101		OTHER POWER GENERATION											
102		OPERATION - OP											
103	546.000	Prod Trubine Oper Superv & Engineering -	\$7,040	\$3,747	\$3,293	E-103	\$240	\$7,280	99.8100%	\$0	\$7,266	\$3,979	\$3,287
104	547.000	Other Fuel Expense - Natural Gas -	\$55,484,896	\$56,669	\$55,428,227	E-104	-\$34,369,703	\$21,115,193	99.7900%	\$0	\$21,070,851	\$60,167	\$21,010,684

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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 + I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
105	547.020	Other Fuel Expense - Fuel On System -	-\$548,069	\$0	-\$548,069	E-105	\$0	-\$548,069	99.7900%	\$0	-\$546,918	\$0	-\$546,918
106	547.027	Other Fuel Expense - On System Other Prod -	\$4,121,853	\$0	\$4,121,853	E-106	\$1,924,821	\$6,046,674	99.8100%	\$0	\$6,035,185	\$0	\$6,035,185
107	547.030	Fuel Off System Other Prod (bk20) -	\$548,069	\$0	\$548,069	E-107	\$0	\$548,069	99.7900%	\$0	\$546,918	\$0	\$546,918
108	547.100	Other Prod Fuel Holding -	\$0	\$0	\$0	E-108	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
109	547.101	Oth Prod Fuel Handling CT Oil	\$391	\$0	\$391	E-109	\$0	\$391	99.7900%	\$0	\$390	\$0	\$390
110	547.102	Comb Turbine - Gas Purchase Exp -	\$63,654	\$0	\$63,654	E-110	\$23,043	\$86,697	99.7900%	\$0	\$86,515	\$0	\$86,515
111	548.000	Other Power Generation Expense -	\$20,885	\$738,758	-\$717,873	E-111	\$47,262	\$68,147	99.8100%	\$0	\$68,018	\$784,527	-\$716,509
112	548.002	Comb Turbine-AQC-	\$163,472	\$0	\$163,472	E-112	\$0	\$163,472	99.8100%	\$0	\$163,161	\$0	\$163,161
113	548.003	Comb Turbine-Turb/Gener-CT	\$753,138	\$0	\$753,138	E-113	\$0	\$753,138	99.8100%	\$0	\$751,707	\$0	\$751,707
114	549.000	Misc. Other Power Generation Expense -	\$964,867	\$760,180	\$204,687	E-114	\$4,689,497	\$5,654,364	99.8100%	\$0	\$5,643,620	\$807,276	\$4,836,344
115	549.001	Comb Turbine-Facilities	\$215,126	\$0	\$215,126	E-115	\$0	\$215,126	99.8100%	\$0	\$214,717	\$0	\$214,717
116		TOTAL OPERATION - OP	\$61,795,322	\$1,559,354	\$60,235,968		-\$27,684,840	\$34,110,482		\$0	\$34,041,430	\$1,655,949	\$32,385,481
117		MAINTANENCE - OP											
118	551.000	Maint. Superv. & Engineering	\$250,599	\$241,698	\$8,901	E-118	\$21,322	\$271,921	99.8100%	\$0	\$271,404	\$256,672	\$14,732
119	552.000	Maintenance of Structures	\$17,169	\$33,200	-\$16,031	E-119	\$16,622	\$33,791	99.8100%	\$0	\$33,727	\$35,257	-\$1,530
120	552.001	CT Mtce Structure-Facilities	\$33,216	\$0	\$33,216	E-120	\$0	\$33,216	99.8100%	\$0	\$33,153	\$0	\$33,153
121	552.002	Comb Turbine Mtce-Bulk Oil F	\$48,832	\$0	\$48,832	E-121	\$0	\$48,832	99.8100%	\$0	\$48,739	\$0	\$48,739
122	552.003	Comb Turbine Mtce-Fire CT	\$40,779	\$0	\$40,779	E-122	\$0	\$40,779	99.8100%	\$0	\$40,702	\$0	\$40,702
123	553.000	Maint. Of Generating & Electric Plant - OP	\$548,761	\$821,897	-\$273,136	E-123	\$859,678	\$1,408,439	99.8100%	\$0	\$1,405,762	\$872,816	\$532,946
124	553.100	Oth Pwr Gen Maint Turb Gen	\$2,151,195	\$0	\$2,151,195	E-124	-\$326,222	\$1,824,973	99.8100%	\$0	\$1,821,506	\$0	\$1,821,506
125	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$67,780	\$17,867	\$49,913	E-125	-\$26,926	\$40,854	99.8100%	\$0	\$40,776	\$18,974	\$21,802
126		TOTAL MAINTANENCE - OP	\$3,158,331	\$1,114,662	\$2,043,669		\$544,474	\$3,702,805		\$0	\$3,695,769	\$1,183,719	\$2,512,050
127		TOTAL OTHER POWER GENERATION	\$64,953,653	\$2,674,016	\$62,279,637		-\$27,140,366	\$37,813,287		\$0	\$37,737,199	\$2,839,668	\$34,897,531
128		OTHER POWER SUPPLY EXPENSES											
129	555.000	Purchased Power for Baseload -	\$262,285,857	\$0	\$262,285,857	E-129	-\$69,397,188	\$192,888,669	99.7900%	\$0	\$192,483,603	\$0	\$192,483,603
130	555.005	Purchase Power - Capacity Purch-Gardn -	\$12,620,333	\$0	\$12,620,333	E-130	\$4,059,667	\$16,680,000	99.8100%	\$0	\$16,648,308	\$0	\$16,648,308
131	555.030	Purchase Power Off-Sys Sales -	-\$6,093,505	\$0	-\$6,093,505	E-131	\$6,093,505	\$0	99.8100%	\$0	\$0	\$0	\$0
132	555.035	Purchase Power Off-Sys WAPA -	\$577,355	\$0	\$577,355	E-132	-\$577,355	\$0	99.7900%	\$0	\$0	\$0	\$0
133	555.070	Purchased Power - Admin Fees	\$2,334,494	\$0	\$2,334,494	E-133	-\$420,515	\$1,913,979	99.7900%	\$0	\$1,909,960	\$0	\$1,909,960
134	555.080	Purchased Power RENEW Tariff	\$3,532,994	\$0	\$3,532,994	E-134	-\$3,532,994	\$0	99.7900%	\$0	\$0	\$0	\$0
135	555.081	Purchased Power RENEW Settle	-\$6,093,456	\$0	-\$6,093,456	E-135	\$6,093,456	\$0	99.7900%	\$0	\$0	\$0	\$0
136	555.090	Purchased Power SPECCUST	\$13,648,662	\$0	\$13,648,662	E-136	-\$13,648,662	\$0	99.7900%	\$0	\$0	\$0	\$0
137	555.091	Purchased Power SPECCUST Settle	-\$7,887,293	\$0	-\$7,887,293	E-137	\$7,887,293	\$0	99.7900%	\$0	\$0	\$0	\$0
138	556.000	System Control and Load Dispatch -	\$365,285	\$232,580	\$132,705	E-138	\$14,879	\$380,164	99.7900%	\$0	\$379,365	\$246,939	\$132,426
139	557.000	Prod-Other-Other Expenses - energy	\$2,164,417	\$689,520	\$1,474,897	E-139	\$22,513	\$2,186,930	99.7900%	\$0	\$2,182,337	\$732,091	\$1,450,246
140	557.050	Other Power Supply-Common Use	\$2,569,343	\$0	\$2,569,343	E-140	\$261,602	\$2,830,945	99.7900%	\$0	\$2,825,000	\$0	\$2,825,000
141	557.100	Other Production Exp Riders electric 100%	\$0	\$0	\$0	E-141	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
142		TOTAL OTHER POWER SUPPLY EXPENSES	\$280,024,486	\$922,100	\$279,102,386		-\$63,143,799	\$216,880,687		\$0	\$216,428,573	\$979,030	\$215,449,543
143		TOTAL POWER PRODUCTION EXPENSES	\$403,392,862	\$14,597,057	\$388,795,805		-\$89,367,691	\$314,025,171		\$0	\$310,053,993	\$13,839,141	\$296,214,852
144		TRANSMISSION EXPENSES											
145		OPERATION - TRANSMISSION EXP.											
146	560.000	Operation Supervision & Engineering - TE -	\$655,000	\$457,219	\$197,781	E-146	\$20,866	\$675,866	99.8100%	\$0	\$674,582	\$485,546	\$189,036
147	561.200	Trans Op-Ld Disptch-Mon&Oper	\$460,135	\$426,009	\$34,126	E-147	\$27,254	\$487,389	99.8100%	\$0	\$486,463	\$452,402	\$34,061
148	561.300	Trans Op-Ld Disptch-Serv&Sched	\$113,712	\$30,689	\$83,023	E-148	\$1,963	\$115,675	99.8100%	\$0	\$115,455	\$32,590	\$82,865

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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
149	561.400	Trans Op-Schd, Contr & Dis Serv	\$2,743,838	\$0	\$2,743,838	E-149	\$258,540	\$3,002,378	99.8100%	\$0	\$2,996,673	\$0	\$2,996,673
150	561.490	Trans Op-Ld Disptch C&D SpecCust	\$57,956	\$0	\$57,956	E-150	\$0	\$57,956	99.8100%	\$0	\$57,846	\$0	\$57,846
151	561.800	Trans Op-Reli Plan&Std Dv-RTO	\$803,057	\$0	\$803,057	E-151	\$430,411	\$1,233,468	99.8100%	\$0	\$1,231,124	\$0	\$1,231,124
152	561.890	Trans Op-Ld Disptch R&P SpecCust	\$22,538	\$0	\$22,538	E-152	\$0	\$22,538	99.8100%	\$0	\$22,495	\$0	\$22,495
153	562.000	Station Expenses - TE -	\$553,592	\$142,447	\$411,145	E-153	\$9,113	\$562,705	99.8100%	\$0	\$561,636	\$151,272	\$410,364
154	563.000	Overhead Line Expenses - TE -	\$94,194	\$3,309	\$90,885	E-154	\$212	\$94,406	99.8100%	\$0	\$94,226	\$3,514	\$90,712
155	563.002	Transm Oper-Inspect OH Lines-G	\$4,135	\$0	\$4,135	E-155	\$0	\$4,135	99.8100%	\$0	\$4,127	\$0	\$4,127
156	564.000	Underground Line Expenses - TE -	\$0	\$0	\$0	E-156	\$0	\$0	99.8100%	\$0	\$0	\$0	\$0
157	565.000	Transmission of Electric By Others - TE -	\$38,224,459	\$0	\$38,224,459	E-157	-\$16,129,759	\$22,094,700	99.8100%	-\$1,264,435	\$20,788,285	\$0	\$20,788,285
158	565.020	Transm Op Trans Res Load Chg	\$1	\$0	\$1	E-158	\$0	\$1	99.8100%	\$0	\$1	\$0	\$1
159	565.027	Transm Oper-Elec Tr-Demand	\$402,098	\$0	\$402,098	E-159	\$0	\$402,098	99.8100%	\$0	\$401,334	\$0	\$401,334
160	565.030	Trans Op Trans By Other Offsys	\$1,226	\$0	\$1,226	E-160	\$0	\$1,226	99.8100%	\$0	\$1,224	\$0	\$1,224
161	565.090	Trans Op Trans OF Elec SpecCust	\$706,710	\$0	\$706,710	E-161	\$0	\$706,710	99.8100%	\$0	\$705,367	\$0	\$705,367
162	566.000	Misc. Transmission Expenses - TE -	\$565,307	\$230,278	\$335,029	E-162	\$7,999	\$573,306	99.8100%	\$0	\$572,216	\$244,544	\$327,672
163	567.000	Rents - TE -	\$346,612	\$0	\$346,612	E-163	\$0	\$346,612	99.8100%	\$0	\$345,953	\$0	\$345,953
164	575.700	Trans Op-Mkt Mon&Comp Ser-RTO -	\$49,370	\$0	\$49,370	E-164	-\$84,086	-\$34,716	99.8100%	\$0	-\$34,650	\$0	-\$34,650
165		TOTAL OPERATION - TRANSMISSION EXP.	\$45,803,940	\$1,289,951	\$44,513,989		-\$15,457,487	\$30,346,453		-\$1,264,435	\$29,024,357	\$1,369,868	\$27,654,489
166		MAINTENANCE - TRANSMISSION EXP.											
167	568.000	Maint. Supervision & Engineering - TE	\$84,739	\$78,513	\$6,226	E-167	\$27,599	\$112,338	99.8100%	\$0	\$112,124	\$83,377	\$28,747
168	569.000	Maintenance of Structures - TE	\$635,856	\$438,322	\$197,534	E-168	-\$35,906	\$599,950	99.8100%	\$0	\$598,810	\$465,478	\$133,332
169	570.000	Maintenance of Station Equipment - TE	\$78,340	\$589,892	-\$511,552	E-169	-\$80,804	-\$2,464	99.8100%	\$0	-\$2,459	\$626,439	-\$628,898
170	570.001	Transm Mtce-Subst Teleco/SCADA	\$5,793	\$0	\$5,793	E-170	\$0	\$5,793	99.8100%	\$0	\$5,782	\$0	\$5,782
171	570.002	Transm Mtce-Subst Breaker	\$168,823	\$0	\$168,823	E-171	\$0	\$168,823	99.8100%	\$0	\$168,502	\$0	\$168,502
172	570.003	Transm Mtce-Subst Xfrms/Regltr	\$73,504	\$0	\$73,504	E-172	\$0	\$73,504	99.8100%	\$0	\$73,364	\$0	\$73,364
173	570.004	Transm Mtce-Subst Bus/Groundin	\$64,823	\$0	\$64,823	E-173	\$0	\$64,823	99.8100%	\$0	\$64,700	\$0	\$64,700
174	570.005	Transm Mtce-Subst Relay Panels	\$310,305	\$0	\$310,305	E-174	\$0	\$310,305	99.8100%	\$0	\$309,715	\$0	\$309,715
175	570.006	Trans Maint Subst Capacitr Bnk	\$19,403	\$0	\$19,403	E-175	\$0	\$19,403	99.8100%	\$0	\$19,366	\$0	\$19,366
176	570.007	Trans Maint Subst Eqp Bat Bkup	\$27,432	\$0	\$27,432	E-176	\$0	\$27,432	99.8100%	\$0	\$27,380	\$0	\$27,380
177	571.000	Maintenance of Overhead Lines - TE	\$261,911	\$579	\$261,332	E-177	-\$933,783	-\$671,872	99.8100%	\$0	-\$670,595	\$615	-\$671,210
178	571.003	Transm Mtce-Overhead Structure	\$47,956	\$0	\$47,956	E-178	\$0	\$47,956	99.8100%	\$0	\$47,865	\$0	\$47,865
179	571.005	Transm Mtce-Tree hand cutting	\$1,998,877	\$0	\$1,998,877	E-179	\$0	\$1,998,877	99.8100%	\$0	\$1,995,079	\$0	\$1,995,079
180	571.006	Transm Mtce-Tree mech cut	\$1,731,412	\$0	\$1,731,412	E-180	\$0	\$1,731,412	99.8100%	\$0	\$1,728,122	\$0	\$1,728,122
181	572.000	Maintenance of Underground Lines -	\$393	\$332	\$61	E-181	-\$14	\$379	99.8100%	\$0	\$378	\$352	\$26
182	573.000	Maint. Of Misc. Transmission Plant - TE	\$21,416	\$589	\$20,827	E-182	\$2,593	\$24,009	99.8100%	\$0	\$23,964	\$626	\$23,338
183	573.050	Transmission-Common Use	\$895,647	\$0	\$895,647	E-183	\$248,591	\$1,144,238	99.8100%	\$0	\$1,142,064	\$0	\$1,142,064
184		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$6,426,630	\$1,108,227	\$5,318,403		-\$771,724	\$5,654,906		\$0	\$5,644,161	\$1,176,887	\$4,467,274
185		TOTAL TRANSMISSION EXPENSES	\$52,230,570	\$2,398,178	\$49,832,392		-\$16,229,211	\$36,001,359		-\$1,264,435	\$34,668,518	\$2,546,755	\$32,121,763
186		DISTRIBUTION EXPENSES											
187		OPERATION - DIST. EXPENSES											
188	580.000	Operation Supervision & Engineering - DE -	\$1,352,412	\$962,421	\$389,991	E-188	-\$37,532	\$1,314,880	99.8683%	\$0	\$1,313,148	\$1,022,643	\$290,505
189	581.000	Load Dispatching - DE -	\$701,649	\$699,554	\$2,095	E-189	\$44,754	\$746,403	99.8683%	\$0	\$745,420	\$743,328	\$2,092
190	582.000	Station Expenses - DE -	\$22,271	\$22,415	-\$144	E-190	\$1,434	\$23,705	99.8683%	\$0	\$23,674	\$23,818	-\$144
191	583.000	Overhead Line Expenses - DE	\$1,445,676	\$1,151,368	\$294,308	E-191	\$73,659	\$1,519,335	99.8683%	\$0	\$1,517,334	\$1,223,414	\$293,920
192	583.001	Distr Oper-OH Transformer	\$529,611	\$0	\$529,611	E-192	\$0	\$529,611	99.8683%	\$0	\$528,914	\$0	\$528,914
193	583.002	Distr Oper-OH Trsfmr Cptzd	-\$2,388,304	\$0	-\$2,388,304	E-193	\$0	-\$2,388,304	99.8683%	\$0	-\$2,385,159	\$0	-\$2,385,159
194	584.000	Underground Line Expenses - DE	\$1,541,465	\$303,603	\$1,237,862	E-194	\$19,423	\$1,560,888	99.8683%	\$0	\$1,558,833	\$322,601	\$1,236,232
195	584.001	Distr Oper-UG Transformer	\$602,823	\$0	\$602,823	E-195	\$0	\$602,823	99.8683%	\$0	\$602,029	\$0	\$602,029
196	584.002	Distr Oper-UG Trsfmr Cptzd	-\$696,857	\$0	-\$696,857	E-196	\$0	-\$696,857	99.8683%	\$0	-\$695,939	\$0	-\$695,939

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 Staff Accounting Schedules-True-Up
 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
197	584.100	Dist Ops Energy Storage Eq	\$775	\$0	\$775	E-197	\$0	\$775	99.8683%	\$0	\$774	\$0	\$774
198	585.000	Street Lighting & Signal System Expenses - DE	\$0	\$0	\$0	E-198	\$0	\$0	99.8683%	\$0	\$0	\$0	\$0
199	586.000	Meters - DE	\$656,566	\$1,109,266	-\$452,700	E-199	\$70,966	\$727,532	99.8683%	\$0	\$726,574	\$1,178,678	-\$452,104
200	586.001	Distr Oper-Meter Exp-Con/Disco	\$774,849	\$0	\$774,849	E-200	\$0	\$774,849	99.8683%	\$0	\$773,829	\$0	\$773,829
201	586.002	Distr Oper-Meter Expenses	-\$1,068,323	\$0	-\$1,068,323	E-201	\$0	-\$1,068,323	99.8683%	\$0	-\$1,066,916	\$0	-\$1,066,916
202	587.000	Customer Install - DE	\$8,636	\$6,285	\$2,351	E-202	\$402	\$9,038	99.8683%	\$0	\$9,026	\$6,678	\$2,348
203	588.000	Miscellaneous - DE Electric	\$4,038,015	\$2,021,032	\$2,016,983	E-203	-\$34,466	\$4,003,549	99.8683%	\$0	\$3,998,276	\$2,147,496	\$1,850,780
204	588.730	Dist Ops Ind Steam	\$936,404	\$0	\$936,404	E-204	\$0	\$936,404	0.0000%	\$0	\$0	\$0	\$0
205	589.000	Rents - DE	\$345,047	\$825	\$344,222	E-205	\$53	\$345,100	99.8683%	\$0	\$344,646	\$877	\$343,769
206		TOTAL OPERATION - DIST. EXPENSES	\$8,802,715	\$6,276,769	\$2,525,946		\$138,693	\$8,941,408		\$0	\$7,994,463	\$6,669,533	\$1,324,930
207		MAINTENANCE - DISTRIB. EXPENSES											
208	590.000	S&E Maintenance -	\$87,875	\$84,110	\$3,765	E-208	\$7,739	\$95,614	99.8683%	\$0	\$95,488	\$89,373	\$6,115
209	591.000	Structures Maintenance -	\$1,689	\$1,546	\$143	E-209	\$106	\$1,795	99.8683%	\$0	\$1,793	\$1,643	\$150
210	592.000	Station Equipment Maintenance-	\$70,867	\$478,299	-\$407,432	E-210	-\$325,301	-\$254,434	99.8683%	\$0	-\$254,099	\$508,228	-\$762,327
211	592.001	Distr Mtce-Subst Welding	\$4,526	\$0	\$4,526	E-211	\$0	\$4,526	99.8683%	\$0	\$4,520	\$0	\$4,520
212	592.003	Distr Mtce-Subst Breakers	\$127,284	\$0	\$127,284	E-212	\$0	\$127,284	99.8683%	\$0	\$127,116	\$0	\$127,116
213	592.004	Distr Mtce-Subst Transformers	\$359,123	\$0	\$359,123	E-213	\$0	\$359,123	99.8683%	\$0	\$358,650	\$0	\$358,650
214	592.005	Distr Mtce-Subst Line/Bus	\$20,692	\$0	\$20,692	E-214	\$0	\$20,692	99.8683%	\$0	\$20,665	\$0	\$20,665
215	592.006	Distr Mtce-Subst Relay	\$60,013	\$0	\$60,013	E-215	\$0	\$60,013	99.8683%	\$0	\$59,934	\$0	\$59,934
216	592.008	Distr Mtce-Sub Battery Bkup	\$39,177	\$0	\$39,177	E-216	\$0	\$39,177	99.8683%	\$0	\$39,125	\$0	\$39,125
217	592.200	Distr Maint Of Energy Stor Eq	\$76	\$0	\$76	E-217	\$0	\$76	99.8683%	\$0	\$76	\$0	\$76
218	593.000	Overhead Lines Maintenance -	\$14,268,283	\$2,264,478	\$12,003,805	E-218	\$443,970	\$14,712,253	99.8683%	\$0	\$14,692,877	\$2,406,176	\$12,286,701
219	593.001	Distr Mtce-OH Wood Poles	\$92,204	\$0	\$92,204	E-219	\$0	\$92,204	99.8683%	\$0	\$92,083	\$0	\$92,083
220	593.002	Distr Mtce-OH Poles/Fixtures	\$159,330	\$0	\$159,330	E-220	\$0	\$159,330	99.8683%	\$0	\$159,120	\$0	\$159,120
221	593.003	Distr Mtce-OH Conductors/Devic	\$2,218,008	\$0	\$2,218,008	E-221	\$0	\$2,218,008	99.8683%	\$0	\$2,215,087	\$0	\$2,215,087
222	594.000	Underground Lines Mainten	\$298,926	\$298,926	\$0	E-222	\$9,684	\$308,610	99.8683%	\$0	\$308,203	\$317,631	-\$9,428
223	594.001	Disr mtce-UG Dist Conduits	\$158,223	\$0	\$158,223	E-223	\$0	\$158,223	99.8683%	\$0	\$158,015	\$0	\$158,015
224	594.002	Distr Mtce- UG Conductors/Devic	\$117,354	\$0	\$117,354	E-224	\$0	\$117,354	99.8683%	\$0	\$117,199	\$0	\$117,199
225	595.000	Line Transformers Mainten	\$1,553	\$1,553	\$0	E-225	\$3,494	\$5,047	99.8683%	\$0	\$5,041	\$1,650	\$3,391
226	595.003	Distr Mtce-Transfm-Repair	\$3,924	\$0	\$3,924	E-226	\$0	\$3,924	99.8683%	\$0	\$3,919	\$0	\$3,919
227	596.000	Street Light & Signals Mainten	\$747,110	\$46,788	\$700,322	E-227	-\$59,202	\$687,908	99.8683%	\$0	\$687,002	\$49,715	\$637,287
228	596.001	Distr Mtce-St Ltg & Sig-Rpr OH	\$61,651	\$0	\$61,651	E-228	\$0	\$61,651	99.8683%	\$0	\$61,570	\$0	\$61,570
229	596.002	Distr Mtce-St Ltg & Sig-Rpr UG	\$49,187	\$0	\$49,187	E-229	\$0	\$49,187	99.8683%	\$0	\$49,122	\$0	\$49,122
230	597.000	Meters Maintenance	\$251,266	\$230,297	\$20,969	E-230	\$16,647	\$267,913	99.8683%	\$0	\$267,560	\$244,707	\$22,853
231	598.000	Misc. Plant Maintenance	\$1,121,579	\$276,982	\$844,597	E-231	\$117,722	\$1,239,301	99.8683%	\$0	\$1,237,669	\$294,314	\$943,355
232	598.050	Distrib Maint-Common Use	\$861,958	\$0	\$861,958	E-232	\$2,115,451	\$2,977,409	99.8683%	\$0	\$2,973,488	\$0	\$2,973,488
233	598.730	Dist Maintenance Industr Steam-steam 0%	\$64,793	\$0	\$64,793	E-233	\$0	\$64,793	0.0000%	\$0	\$0	\$0	\$0
234		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$21,246,671	\$3,682,979	\$17,563,692		\$2,330,310	\$23,576,981		\$0	\$23,481,223	\$3,913,437	\$19,567,786
235		TOTAL DISTRIBUTION EXPENSES	\$30,049,386	\$9,959,748	\$20,089,638		\$2,469,003	\$32,518,389		\$0	\$31,475,686	\$10,582,970	\$20,892,716
236		CUSTOMER ACCOUNTS EXPENSE											
237	901.000	Supervision - CAE	\$957,279	\$822,199	\$135,080	E-237	-\$10,818	\$946,461	100.0000%	\$0	\$946,461	\$874,800	\$71,661
238	902.000	Meter Reading Expenses-CAE	\$1,739,551	\$548,678	\$1,190,873	E-238	\$428,841	\$2,168,392	100.0000%	\$0	\$2,168,392	\$583,780	\$1,584,612
239	903.000	Customer Records & Collection Expenses - CAE	\$7,969,714	\$4,123,503	\$3,846,211	E-239	\$287,616	\$8,257,330	100.0000%	\$0	\$8,257,330	\$4,387,306	\$3,870,024
240	903.050	Customer Acct-Common Use	\$12,965,066	\$0	\$12,965,066	E-240	\$1,413,849	\$14,378,915	100.0000%	\$0	\$14,378,915	\$0	\$14,378,915
241	904.000	Uncollectible Accts - CAE	\$244,000	\$0	\$244,000	E-241	\$3,396,883	\$3,640,883	100.0000%	\$0	\$3,640,883	\$0	\$3,640,883
242	905.000	Misc. Customer Accounts Expense	\$34,703	\$77	\$34,626	E-242	\$3,437,031	\$3,471,734	100.0000%	\$0	\$3,471,734	\$82	\$3,471,652
243		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$23,910,313	\$5,494,457	\$18,415,856		\$8,953,402	\$32,863,715		\$0	\$32,863,715	\$5,845,968	\$27,017,747

Evergy Missouri West Case No. ER-2024-0189
 Test Year 12 Months Ending June 30, 2023
 Update Period Dec 31, 2023; True-up Date June 30, 2024
 Staff Accounting Schedules-True-Up
 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
244		CUSTOMER SERVICE & INFO. EXP.											
245	907.000	Customer Service Supervision Expense	\$49,138	\$48,580	\$558	E-245	\$3,108	\$52,246	100.0000%	\$0	\$52,246	\$51,688	\$558
246	908.000	Customer Assistance Expenses CSIE	\$2,667,229	\$807,846	\$1,859,383	E-246	\$326,342	\$2,993,571	100.0000%	\$0	\$2,993,571	\$859,528	\$2,134,043
247	908.100	Customer Assistance Expense RIDER	\$2,881,063	\$0	\$2,881,063	E-247	-\$2,881,063	\$0	100.0000%	\$0	\$0	\$0	\$0
248	908.500	Cust Assistance Expense EEIA Program Cost	\$16,545,180	\$0	\$16,545,180	E-248	-\$15,929,962	\$615,218	100.0000%	\$0	\$615,218	\$0	\$615,218
249	909.000	Informational & Instructional Advertising Expense	\$689,898	\$0	\$689,898	E-249	-\$119,160	\$570,738	100.0000%	\$0	\$570,738	\$0	\$570,738
250	910.000	Misc. Customer Service & Informational Expense	\$8,150,245	\$451,280	\$7,698,965	E-250	\$1,674	\$8,151,919	100.0000%	-\$7,347,539	\$804,380	\$480,151	\$324,229
251		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$30,982,753	\$1,307,706	\$29,675,047		-\$18,599,061	\$12,383,692		-\$7,347,539	\$5,036,153	\$1,391,367	\$3,644,786
252		SALES EXPENSES											
253	911.000	Supervision - SE	\$25,295	\$24,761	\$534	E-253	\$1,584	\$26,879	100.0000%	\$0	\$26,879	\$26,345	\$534
254	912.000	Demonstrating & Selling Expenses - SE	\$106,218	\$74,543	\$31,675	E-254	\$2,877	\$109,095	100.0000%	\$0	\$109,095	\$79,312	\$29,783
255	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-255	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
256	916.000	Misc. Sales Expenses - SE	\$16,792	\$16,394	\$398	E-256	\$1,049	\$17,841	100.0000%	\$0	\$17,841	\$17,443	\$398
257		TOTAL SALES EXPENSES	\$148,305	\$115,698	\$32,607		\$5,510	\$153,815		\$0	\$153,815	\$123,100	\$30,715
258		ADMIN. & GENERAL EXPENSES											
259		OPERATION- ADMIN. & GENERAL EXP.											
260	920.000	Administrative & General Salaries - AGE	\$13,845,416	\$7,193,095	\$6,652,321	E-260	-\$1,471,010	\$12,374,406	96.7075%	\$0	\$11,966,979	\$7,401,293	\$4,565,686
261	920.100	A&G Salaries-Coronavirus	\$4,006	\$0	\$4,006	E-261	\$0	\$4,006	96.7075%	\$0	\$3,874	\$0	\$3,874
262	921.000	Office Supplies & Expenses - AGE	\$2,435,178	\$111	\$2,435,067	E-262	-\$9,360	\$2,425,818	96.7075%	\$0	\$2,345,948	\$114	\$2,345,834
263	921.202	A&G Allocmt-to JO Partners	\$1,862,006	\$0	\$1,862,006	E-263	\$0	\$1,862,006	96.7075%	\$0	\$1,800,699	\$0	\$1,800,699
264	922.000	Administrative Expenses Transferred - Credit	\$240	\$0	\$240	E-264	\$0	\$240	96.7075%	\$0	\$232	\$0	\$232
265	922.050	KCPL Bill of Common Use Plant	-\$2,564,471	\$0	-\$2,564,471	E-265	\$2,564,471	\$0	98.9931%	\$0	\$0	\$0	\$0
266	922.326	Contra PISA Depr Common Use	\$0	\$0	\$0	E-266	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
267	923.000	Outside Services Employed -	\$3,618,497	\$0	\$3,618,497	E-267	\$0	\$3,618,497	96.7075%	\$0	\$3,499,358	\$0	\$3,499,358
268	924.000	Property Insurance	\$1,026,898	\$0	\$1,026,898	E-268	\$556,642	\$1,583,540	96.7138%	\$0	\$1,531,502	\$0	\$1,531,502
269	925.000	Injuries and Damages	\$2,288,408	\$142	\$2,288,266	E-269	\$55,647	\$2,344,055	96.7075%	\$0	\$2,266,877	\$146	\$2,266,731
270	926.000	Employee Pensions and Benefits	\$7,905,046	\$0	\$7,905,046	E-270	-\$13,150,703	-\$5,245,657	96.7075%	\$0	-\$5,072,944	\$0	-\$5,072,944
271	926.008	Employee Pension and Oth Post RtMt - NSC	\$8,176,522	\$0	\$8,176,522	E-271	\$0	\$8,176,522	96.7075%	\$0	\$7,907,310	\$0	\$7,907,310
272	926.500	Employee Pensions and Benefits Loadings	-\$1,946,314	\$0	-\$1,946,314	E-272	\$0	-\$1,946,314	96.7075%	\$0	-\$1,882,232	\$0	-\$1,882,232
273	926.501	Empl Pens and Bens Loadings KCPL	\$4,520,316	\$0	\$4,520,316	E-273	\$0	\$4,520,316	96.7075%	\$0	\$4,371,485	\$0	\$4,371,485
274	926.502	Empl Pens and Bens Loadings WSTR	\$698,808	\$0	\$698,808	E-274	\$0	\$698,808	96.7075%	\$0	\$675,800	\$0	\$675,800
275	926.508	Employee Pens & Other Post Rtm Loadings- NSC	\$19,858	\$0	\$19,858	E-275	\$0	\$19,858	96.7075%	\$0	\$19,204	\$0	\$19,204
276	926.509	Empl Pens and Bens Loadings KCPL	-\$104,249	\$0	-\$104,249	E-276	\$0	-\$104,249	96.7075%	\$0	-\$100,817	\$0	-\$100,817
277	926.510	PR Tax, Pens & Benefits on O&M	\$182,587	\$0	\$182,587	E-277	\$0	\$182,587	96.7075%	\$0	\$176,575	\$0	\$176,575
278	926.511	PR Tax, Pensions and Benefits on O&M	\$0	\$0	\$0	E-278	\$0	\$0	96.7075%	\$0	\$0	\$0	\$0
279	926.730	Employee Pensions and Benefits Ind Steam	\$2,468	\$0	\$2,468	E-279	\$0	\$2,468	0.0000%	\$0	\$0	\$0	\$0
280	927.000	Franchise Requirements	\$0	\$0	\$0	E-280	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
281	928.000	Regulatory Commission Expenses	\$3,683,700	\$420,465	\$3,263,235	E-281	-\$159,744	\$3,523,956	96.7075%	\$467,213	\$3,875,143	\$432,635	\$3,442,508
282	928.000	Rate Case Expenses	\$657,750	\$0	\$657,750	E-282	-\$470,271	\$187,479	100.0000%	\$0	\$187,479	\$0	\$187,479
283	929.000	Duplicate Charges - Credit	-\$587,314	\$0	-\$587,314	E-283	\$0	-\$587,314	96.7075%	\$0	-\$567,977	\$0	-\$567,977
284	930.200	Miscellaneous A & G - General Expenses	\$205,663	\$0	\$205,663	E-284	-\$15,057	\$190,606	96.7075%	\$0	\$184,330	\$0	\$184,330
285	930.201	Miscellaneous A & G - Board of Directors Fees	\$512,251	\$0	\$512,251	E-285	\$0	\$512,251	96.7075%	\$0	\$495,385	\$0	\$495,385
286	930.210	Misc General Exp Discounts Taken	-\$7,523	\$0	-\$7,523	E-286	-\$163,950	-\$171,473	96.7075%	\$0	-\$165,827	\$0	-\$165,827
287	930.231	Miscellaneous A & G - Edison Electric Institute Due	\$172,957	\$0	\$172,957	E-287	-\$172,957	\$0	96.7075%	\$0	\$0	\$0	\$0

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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
288	930.232	Miscellaneous A & G - EPRI Research Subscription	\$46,713	\$0	\$46,713	E-288	\$0	\$46,713	96.7075%	\$0	\$45,175	\$0	\$45,175
289	930.242	Miscellaneous A & G - Bond Expense	\$493,697	\$0	\$493,697	E-289	\$0	\$493,697	96.7075%	\$0	\$477,442	\$0	\$477,442
290	931.000	Rents - AGE	\$1,593,827	\$0	\$1,593,827	E-290	\$69,575	\$1,663,402	96.7075%	\$0	\$1,608,634	\$0	\$1,608,634
291	931.001	Amort of ROU Asset Fin Lease	\$2,496	\$0	\$2,496	E-291	\$0	\$2,496	96.7075%	\$0	\$2,414	\$0	\$2,414
292	931.002	Rent of Equipment	\$139	\$0	\$139	E-292	\$0	\$139	96.7075%	\$0	\$134	\$0	\$134
293	933.000	Operation & Maintenance - Transportation Expense - Depreciation Clearings	\$0	\$0	\$0	E-293	-\$850,098	-\$850,098	96.7075%	\$0	-\$822,109	\$0	-\$822,109
294		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$48,745,576	\$7,613,813	\$41,131,763		-\$13,216,815	\$35,528,761		\$467,213	\$34,830,073	\$7,834,188	\$26,995,885
295		MAINT., ADMIN. & GENERAL EXP.											
296	935.000	Maintenance of General Plant	\$4,238,586	\$45,650	\$4,192,936	E-296	\$418,693	\$4,657,279	96.7075%	\$0	\$4,503,938	\$46,971	\$4,456,967
297	935.050	General Maint-Common Use	\$12,333,978	\$0	\$12,333,978	E-297	\$1,718,550	\$14,052,528	96.7075%	\$0	\$13,589,849	\$0	\$13,589,849
298		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$16,572,564	\$45,650	\$16,526,914		\$2,137,243	\$18,709,807		\$0	\$18,093,787	\$46,971	\$18,046,816
299		TOTAL ADMIN. & GENERAL EXPENSES	\$65,318,140	\$7,659,463	\$57,658,677		-\$11,079,572	\$54,238,568		\$467,213	\$52,923,860	\$7,881,159	\$45,042,701
300		DEPRECIATION EXPENSE											
301	403.000	Depreciation Expense, Dep. Exp.	\$125,195,870	See note (1)	See note (1)	E-301	See note (1)	\$125,195,870	100.0000%	\$19,159,708	\$144,355,578	See note (1)	See note (1)
302	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$0			E-302		\$0	0.0000%	\$0	\$0		
303	403.000	Depreciation Expense - Industrial Steam (steam 0%)	\$0			E-303		\$0	0.0000%	\$0	\$0		
304	403.330	Dep Exp ARO	\$1,409,597			E-304		\$1,409,597	0.0000%	\$0	\$0		
305	403.557	Deferred Depreciation Expense - Sibley	\$4,317,532			E-305		\$4,317,532	100.0000%	-\$4,317,532	\$0		
306	403.730	Depreciation Expense Ind Steam	\$270,293			E-306		\$270,293	0.0000%	\$0	\$0		
307	403.326	Contra PISA Depreciation Expense - MO	\$0			E-307		\$0	100.0000%	\$0	\$0		
308		TOTAL DEPRECIATION EXPENSE	\$131,193,292	\$0	\$0		\$0	\$131,193,292		\$14,842,176	\$144,355,578	\$0	\$0
309		AMORTIZATION EXPENSE											
310	404.000	Amortization LTD Term Electric Plant	\$154,737	\$0	\$154,737	E-310	\$0	\$154,737	100.0000%	\$0	\$154,737	\$0	\$154,737
311	405.000	Sibley amortization expense	\$0	\$0	\$0	E-311	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
312	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$563,842	\$0	\$563,842	E-312	\$0	\$563,842	100.0000%	\$0	\$563,842	\$0	\$563,842
313	405.010	Amortization Expense - Other Plant	\$1,010,145	\$0	\$1,010,145	E-313	\$10,748	\$1,020,893	99.8316%	\$0	\$1,019,174	\$0	\$1,019,174
314	405.001	Amortization - MEEIA Uplight - 100% MO	\$0	\$0	\$0	E-314	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
315	405.326	Contra PISA Amortization Expense - MO	\$0	\$0	\$0	E-315	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
316		TOTAL AMORTIZATION EXPENSE	\$1,728,724	\$0	\$1,728,724		\$10,748	\$1,739,472		\$0	\$1,737,753	\$0	\$1,737,753
317		REGULATORY DEBITS & CREDITS											
318	407.300	Regulatory Debits	-\$137,606	\$0	-\$137,606	E-318	\$11,345,561	\$11,207,955	100.0000%	\$1,430,814	\$12,638,769	\$0	\$12,638,769
319	407.301	Pension & OPEB Exp Tracker - NSC RD	\$11,093,176	\$0	\$11,093,176	E-319	\$0	\$11,093,176	96.7075%	\$0	\$10,727,933	\$0	\$10,727,933
320	407.310	Reg Debit - Pension & OPEB	\$1,096,618	\$0	\$1,096,618	E-320	\$0	\$1,096,618	96.7075%	\$0	\$1,060,512	\$0	\$1,060,512
321	407.358	Reg Asset Depreciation Related	\$799,318	\$0	\$799,318	E-321	\$5,134,114	\$5,933,432	100.0000%	\$0	\$5,933,432	\$0	\$5,933,432
322	407.380	Return on Sibley Collected in Rates	\$22,259,195	\$0	\$22,259,195	E-322	-\$22,259,195	\$0	100.0000%	\$0	\$0	\$0	\$0
323	407.381	NFOM Taxes & Oth Sibley	-\$1,065,475	\$0	-\$1,065,475	E-323	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
324	407.382	NFO Taxes Sibley - Residential	\$2,832,043	\$0	\$2,832,043	E-324	-\$2,832,043	\$0	100.0000%	\$0	\$0	\$0	\$0
325	407.383	NFOM Taxes Sibley - Commercial	\$1,943,122	\$0	\$1,943,122	E-325	-\$1,943,122	\$0	100.0000%	\$0	\$0	\$0	\$0
326	407.384	NFOM Taxes Sibley - Industrial	\$602,400	\$0	\$602,400	E-326	-\$602,400	\$0	100.0000%	\$0	\$0	\$0	\$0
327	407.390	Sibley Station NBV Amortization	\$11,395,301	\$0	\$11,395,301	E-327	\$11,386,408	\$22,781,709	100.0000%	\$0	\$22,781,709	\$0	\$22,781,709
328	407.400	Regulatory Credits - ARO	-\$2,396,805	\$0	-\$2,396,805	E-328	\$0	-\$2,396,805	0.0000%	\$0	\$0	\$0	\$0
329	407.401	Regulatory Credits - Elec	-\$184,924	\$0	-\$184,924	E-329	-\$105,852	-\$290,776	100.0000%	\$0	-\$290,776	\$0	-\$290,776

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 Staff Accounting Schedules-True-Up
 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	M MO Adj. Juris. Non Labor
												L + M = K	
330	407.401	Regulatory Credits Misc - COVID AAO	-\$3,831,030	\$0	-\$3,831,030	E-330	-\$3,847,782	-\$7,678,812	100.0000%	\$0	-\$7,678,812	\$0	-\$7,678,812
331	407.402	Pension & OPEB Exp Tracker - NSC RC	-\$8,624,222	\$0	-\$8,624,222	E-331	\$1,526,117	-\$7,098,105	96.7075%	\$0	-\$6,864,400	\$0	-\$6,864,400
332	407.410	Reg Credit-Pension & OPEB	-\$3,644	\$0	-\$3,644	E-332	\$0	-\$3,644	96.7075%	\$0	-\$3,524	\$0	-\$3,524
333	407.420	TOTIT Rider Deferral	-\$3,755,708	\$0	-\$3,755,708	E-333	\$0	-\$3,755,708	100.0000%	\$3,615,159	-\$140,549	\$0	-\$140,549
334	407.426	Contra PISA Depr and Amort Exp - MO	-\$10,392,157	\$0	-\$10,392,157	E-334	\$10,392,157	\$200	100.0000%	\$0	\$0	\$0	\$0
335	407.481	Sibley Return On and NFOM Amort	-\$100,376	\$0	-\$100,376	E-335	-\$100,376	-\$200,752	100.0000%	\$0	-\$200,752	\$0	-\$200,752
336	407.482	Sibley Return On and NFOM Residential	-\$6,855,969	\$0	-\$6,855,969	E-336	-\$6,855,969	-\$13,711,938	100.0000%	\$0	-\$13,711,938	\$0	-\$13,711,938
337	407.483	Sibley Return On and NFOM Commercial	-\$4,767,877	\$0	-\$4,767,877	E-337	-\$4,767,877	-\$9,535,754	100.0000%	\$0	-\$9,535,754	\$0	-\$9,535,754
338	407.484	Sibley Return On and NFOM Industrial	-\$1,483,193	\$0	-\$1,483,193	E-338	-\$1,483,193	-\$2,966,386	100.0000%	\$0	-\$2,966,386	\$0	-\$2,966,386
339	411.109	Accretion Exp - ARO	\$987,208	\$0	\$987,208	E-339	\$0	\$987,208	0.0000%	\$0	\$0	\$0	\$0
340		TOTAL REGULATORY DEBITS & CREDITS	\$9,409,395	\$0	\$9,409,395		-\$3,947,977	\$5,461,418		\$5,045,973	\$11,749,464	\$0	\$11,749,464
341		OTHER OPERATING EXPENSES											
342	408.101	State Cap Stk Eax Elec	\$30,283	\$0	\$30,283	E-342	\$0	\$30,283	99.8316%	\$0	\$30,232	\$0	\$30,232
343	408.140	Payroll Taxes	\$2,931,454	\$0	\$2,931,454	E-343	\$463,608	\$3,395,062	96.7075%	\$0	\$3,283,280	\$0	\$3,283,280
344	408.120	Property Taxes General	\$51,965,179	\$0	\$51,965,179	E-344	-\$1,341,264	\$50,623,915	98.9931%	\$0	\$50,114,183	\$0	\$50,114,183
345	408.110	Earnings Tax Electric	\$10,594	\$0	\$10,594	E-345	-\$10,594	\$0	99.8251%	\$0	\$0	\$0	\$0
346	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-346	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
347		TOTAL OTHER OPERATING EXPENSES	\$54,937,510	\$0	\$54,937,510		-\$888,250	\$54,049,260		\$0	\$53,427,695	\$0	\$53,427,695
348		TOTAL OPERATING EXPENSE	\$803,301,250	\$41,532,307	\$630,575,651		-\$128,673,099	\$674,628,151		\$11,743,388	\$678,446,230	\$42,210,460	\$491,880,192
349		NET INCOME BEFORE TAXES	\$153,913,858					\$282,586,957		-\$115,597,113	\$150,457,893		
350		INCOME TAXES											
351	409.000	Current Income Taxes	-\$16,237,731	See note (1)	See note (1)	E-351	See note (1)	-\$16,237,731	100.0000%	\$25,552,200	\$9,314,469	See note (1)	See note (1)
352	409.101	Fed Inc Tax Elec Current	\$0			E-352		\$0	100.0000%	\$0	\$0		
353	409.103	State Income Taxes Current	\$0			E-353		\$0	100.0000%	\$0	\$0		
354		TOTAL INCOME TAXES	-\$16,237,731					-\$16,237,731		\$25,552,200	\$9,314,469		
355		DEFERRED INCOME TAXES											
356		Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-356	See note (1)	\$0	0.0000%	\$10,720,814	\$10,720,814	See note (1)	See note (1)
357		Amortization of Deferred ITC	\$0			E-357		\$0	0.0000%	-\$108,510	-\$108,510		
358	410.110	Amortization of Protected EDIT (ARAM)	\$21,955,073			E-358		\$21,955,073	100.0000%	-\$25,671,627	-\$3,716,554		
359	410.111	Amort of Unprotected EDIT (10 Year)	\$2,282,330			E-359		\$2,282,330	100.0000%	-\$8,611,050	-\$6,328,720		
360	411.110	Amort of Unprotected EDIT (4 Year)	-\$1,285,519			E-360		-\$1,285,519	100.0000%	-\$4,953,399	-\$6,238,918		
361	411.111	Amort of Exces EDIT-Sibley	-\$420,136			E-361		-\$420,136	100.0000%	-\$3,186,604	-\$3,606,740		
362	411.410	Additional DIT	-\$4,179			E-362		-\$4,179	100.0000%	\$344,062	\$339,883		
363		TOTAL DEFERRED INCOME TAXES	\$22,527,569					\$22,527,569		-\$31,466,314	-\$8,938,745		
364		NET OPERATING INCOME	\$147,624,020					\$276,297,119		-\$109,682,999	\$150,082,169		

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

Evergy Missouri West Case No. ER-2024-0189
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Staff Accounting Schedules-True-Up
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	\$957,215,108	See Note (1)	See Note (1)	See Note (1)	\$957,215,108	-\$103,853,725	\$828,904,123	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$403,392,862	\$14,597,057	\$388,795,805	-\$89,367,691	\$314,025,171	\$0	\$310,053,993	\$13,839,141	\$296,214,852
3	TOTAL TRANSMISSION EXPENSES	\$52,230,570	\$2,398,178	\$49,832,392	-\$16,229,211	\$36,001,359	-\$1,264,435	\$34,668,518	\$2,546,755	\$32,121,763
4	TOTAL DISTRIBUTION EXPENSES	\$30,049,386	\$9,959,748	\$20,089,638	\$2,469,003	\$32,518,389	\$0	\$31,475,686	\$10,582,970	\$20,892,716
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$23,910,313	\$5,494,457	\$18,415,856	\$8,953,402	\$32,863,715	\$0	\$32,863,715	\$5,845,968	\$27,017,747
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$30,982,753	\$1,307,706	\$29,675,047	-\$18,599,061	\$12,383,692	-\$7,347,539	\$5,036,153	\$1,391,367	\$3,644,786
7	TOTAL SALES EXPENSES	\$148,305	\$115,698	\$32,607	\$5,510	\$153,815	\$0	\$153,815	\$123,100	\$30,715
8	TOTAL ADMIN. & GENERAL EXPENSES	\$65,318,140	\$7,659,463	\$57,658,677	-\$11,079,572	\$54,238,568	\$467,213	\$52,923,860	\$7,881,159	\$45,042,701
9	TOTAL DEPRECIATION EXPENSE	\$131,193,292	See Note (1)	See Note (1)	See Note (1)	\$131,193,292	\$14,842,176	\$144,355,578	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,728,724	\$0	\$1,728,724	\$10,748	\$1,739,472	\$0	\$1,737,753	\$0	\$1,737,753
11	TOTAL REGULATORY DEBITS & CREDITS	\$9,409,395	\$0	\$9,409,395	-\$3,947,977	\$5,461,418	\$5,045,973	\$11,749,464	\$0	\$11,749,464
12	TOTAL OTHER OPERATING EXPENSES	\$54,937,510	\$0	\$54,937,510	-\$888,250	\$54,049,260	\$0	\$53,427,695	\$0	\$53,427,695
13	TOTAL OPERATING EXPENSE	\$803,301,250	\$41,532,307	\$630,575,651	-\$128,673,099	\$674,628,151	\$11,743,388	\$678,446,230	\$42,210,460	\$491,880,192
14	NET INCOME BEFORE TAXES	\$153,913,858	\$0	\$0	\$0	\$282,586,957	-\$115,597,113	\$150,457,893	\$0	\$0
15	TOTAL INCOME TAXES	-\$16,237,731	See Note (1)	See Note (1)	See Note (1)	-\$16,237,731	\$25,552,200	\$9,314,469	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$22,527,569	See Note (1)	See Note (1)	See Note (1)	\$22,527,569	-\$31,466,314	-\$8,938,745	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$147,624,020	\$0	\$0	\$0	\$276,297,119	-\$109,682,999	\$150,082,169	\$0	\$0

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

Evergy Missouri West Case No. ER-2024-0189
 Test Year 12 Months Ending June 30, 2023
 Update Period Dec 31, 2023; True-up Date June 30, 2024
 Staff Accounting Schedules-True-Up
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Elec Sales-Residential Urban	440.001	\$0	\$0	\$0	\$0	\$29,787,231	\$29,787,231
	1. Update Period Adjustment (Cox, Stever, Del Pozo, Tevie)		\$0	\$0		\$0	\$14,913,537	
	2. Non-Res Rate Switcher Adjustment (Cox, Stever)		\$0	\$0		\$0	-\$24,459	
	3. LP Adjustment (Stever)		\$0	\$0		\$0	\$4,404,088	
	4. Weather Normalization Adjustment (Cox)		\$0	\$0		\$0	\$3,251,220	
	5. 365 Days Adjustment (Cox, Stever)		\$0	\$0		\$0	\$6,371,572	
	6. Residential Rate Switcher Adjustment (Cox)		\$0	\$0		\$0	-\$380,818	
	7. MEEIA Adjustment (Cox, Stever)		\$0	\$0		\$0	-\$1,924,886	
	8. Customer Growth Adjustment (Cox)		\$0	\$0		\$0	\$5,599,277	
	9. Net Metering Adjustment (Cox)		\$0	\$0		\$0	-\$6,086	
	10. AMI Opt-out Adjustment (Cox)		\$0	\$0		\$0	\$0	
	11. Economic Development Rider Adjustment (Poude)		\$0	\$0		\$0	-\$2,416,214	
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	-\$4,626,408	-\$4,626,408
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$4,626,408	
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,268,513	-\$3,268,513
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$3,268,513	
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$34,861,622	-\$34,861,622
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$34,861,622	
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$14,228,587	-\$14,228,587
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$14,228,587	
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	-\$1,039,750	-\$1,039,750
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$1,039,750	
Rev-9	Residential Community Solar Subsc	440.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	Elec Sales-Coml Monthly	442.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-11	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,560,805	-\$2,560,805
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$2,560,805	
Rev-12	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,516,306	-\$2,516,306
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$2,516,306	
Rev-13	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$25,333,564	-\$25,333,564
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$25,333,564	
Rev-14	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$11,291,930	-\$11,291,930
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$11,291,930	
Rev-15	Commercial Non-MEEIA	442.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-16	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$156,940	\$156,940
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	\$156,940	
Rev-17	Commercial Community Solar Subsc	442.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-18	Commercial Sales Primary	442.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-19	Commercial Sales Primary RESRAM	442.101	\$0	\$0	\$0	\$0	-\$504,440	-\$504,440

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 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	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove RESRAM revenue. (Young)		\$0	\$0		\$0	-\$504,440	
Rev-20	Commercial Sales Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$3,834,480	-\$3,834,480
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$3,834,480	
Rev-21	Commercial Sales Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$658,829	-\$658,829
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$658,829	
Rev-22	Commercial Sales Primary Non-MEEIA	442.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-23	Industrial Sales Primary	442.201	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-24	Industrial Sales Primary RESRAM	442.201	\$0	\$0	\$0	\$0	-\$477,851	-\$477,851
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$477,851	
Rev-25	Industrial Sales Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$3,612,242	-\$3,612,242
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$3,612,242	
Rev-26	Industrial Sales Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$535,462	-\$535,462
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$535,462	
Rev-27	Industrial Sales Primary Non-MEEIA	442.201	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-28	Elec Sales-Manufacturing Other	442.202	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-29	Industrial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	\$31,792	\$31,792
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	\$31,792	
Rev-30	Industrial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$561,458	-\$561,458
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$561,458	
Rev-31	Industrial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$4,501,734	-\$4,501,734
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$4,501,734	
Rev-32	Industrial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,314,133	-\$1,314,133
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$1,314,133	
Rev-33	Industrial Sales Secondary Non-MEEIA	442.202	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-34	Industrial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$82,196	\$82,196
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	\$82,196	
Rev-35	Elec Sales-Public St Light	444.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-36	Public Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	-\$91,794	-\$91,794
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$91,794	
Rev-37	Public Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,393	-\$18,393
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$18,393	
Rev-38	Public Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$197,271	-\$197,271
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$197,271	
Rev-39	Traffic Signal Sales	444.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-40	Traffic Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$578	-\$578
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$578	
Rev-41	Traffic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$6,218	-\$6,218

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$6,218	
Rev-42	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$2,218,949	-\$2,218,949
	1. Adjust to General Ledger. (Young)		\$0	\$0		\$0	-\$2,218,949	
Rev-45	NUCOR		\$0	\$0	\$0	\$0	\$231,792	\$231,792
	1. To offset NUCOR costs. (Tevie)		\$0	\$0		\$0	\$231,792	
Rev-46	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	\$6,527,820	\$6,527,820
	1. To include Dogwood Capacity Revenues. (Majors)		\$0	\$0		\$0	\$6,527,820	
Rev-47	SFR Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$24,170,888	-\$24,170,888
	1. To include an annualized level of TCR, Ancillary Services, RNU's and Mint Line losses. (Lyons)		\$0	\$0		\$0	\$22,323,768	
	2. To annualize Off System Sales. (Young)		\$0	\$0		\$0	-\$46,494,656	
Rev-48	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	\$8,674,936	\$8,674,936
	1. To annualize Off System Sales. (Young)		\$0	\$0		\$0	\$8,674,936	
Rev-49	Rev InterUN/intrasT MO (nk11)	447.031	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-50	Sales for Resale Intu Un Inst	447.031	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-51	Sales for Resale Interstate - non-juris 0%	447.032	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-52	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	-\$302,249	-\$302,249
	1. To annualize Off System Sales. (Young)		\$0	\$0		\$0	-\$302,249	
Rev-53	Sales for Resales - Private Utilities - energy	447.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-54	Resales - Municipalities - (non-juris 0%)	447.103	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-55	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-56	Provision for Rate Refunds - Res	449.440	\$0	\$0	\$0	\$0	\$3,448	\$3,448
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	\$3,448	
Rev-57	Provision for Rate Refunds - Com	449.441	\$0	\$0	\$0	\$0	-\$1,742	-\$1,742
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	-\$1,742	
Rev-58	Provision for Rate Refunds - Ind	449.442	\$0	\$0	\$0	\$0	\$4,229	\$4,229
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	\$4,229	
Rev-59	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$306,217	\$306,217
	1. To include annualized level of late fees. (Nieto)		\$0	\$0		\$0	\$306,217	
Rev-60	Misc Service Revenues	451.001	\$0	\$0	\$0	\$0	\$15,202	\$15,202
	1. To annualize PAYS revenue. (Young)		\$0	\$0		\$0	\$15,202	
Rev-61	Misc Serv Rev Temp Inst	451.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-62	Misc Service Rev Replace Dmgd Mtr	451.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-63	Misc Service Rev Coll Service	451.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-64	Other Revenue - Disconnect Service Charge	451.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-65	Misc Service Revenue Temp Inst	451.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-66	Other Revenue - Rent - Electric Property	454.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-67	Rent from Pole Attachment	454.010	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-68	Tower Attachment Rent	454.070	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-69	Other Elec Rev Ret Ck Serv Chg	456.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-70	Other Elec Rev-Wind Commercial	456.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-71	Other Elec Rev-Wind Industrial	456.015	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-72	Other Revenue - Transmission - demand	456.009	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-73	Revenue Trans Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$6,939,332	-\$6,939,332
	1. To include annualized level of Transmission revenue. (Nieto)		\$0	\$0		\$0	-\$6,939,332	
Rev-74	Miscellaneous Electric Oper Revenues - demand	456.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-75	Other Rev - Return Chk Service Charge - demand	456.102	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-76	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	456.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-77	Other Electric Rev Ind Steam QCA-(steam 0%)	456.735	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-78	Other Elec Rev Wind Commercial	456.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-79	Other Elec Rev Wind Industrial	456.015	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-80	Other Elec Rev Trans For Others	456.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operation Supervision	500.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-5	Steam Operation Supervision - 100%	500.000	\$32,957	\$0	\$32,957	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$32,957	\$0		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	\$88,038	-\$19,191,391	-\$19,103,353	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$88,038	\$0		\$0	\$0	
	2. To annualize fuel expense-coal. (Giacone)		\$0	-\$5,839,387		\$0	\$0	
	3. To annualize fuel expense-oil. (Giacone)		\$0	-\$1,455,108		\$0	\$0	
	4. To annualize start up gas expense. (Giacone)		\$0	-\$11,655,806		\$0	\$0	
	5. To annualize propane fuel expense. (Giacone)		\$0	-\$65,905		\$0	\$0	
	6. To annualize fuel handling expense. (Giacone)		\$0	-\$11,158		\$0	\$0	
	7. To annualize train costs. (Giacone)		\$0	-\$164,027		\$0	\$0	
E-7	Fuel Expense - Natural Gas	501.000	\$0	\$0	\$0	\$0	\$0	\$0

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	No Adjustment		\$0	\$0		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-9	Fuel on System Steam	501.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-10	Fuel Off System Steam (bk20)	501.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-11	Fuel Additives - Fuel Additives	501.300	\$0	-\$460,185	-\$460,185	\$0	\$0	\$0
	1. To annualize fuel additive expense. (Giacone)		\$0	-\$460,185		\$0	\$0	
E-12	Fuel Additives - Residuals	501.400	\$0	\$125,100	\$125,100	\$0	\$0	\$0
	1. To annualize fuel residuals. (Giacone)		\$0	\$125,100		\$0	\$0	
E-13	Fuel Exp - Residuals Non FAC	501.420	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-14	Fuel Expense Residuals FO512	501.430	\$0	\$206,708	\$206,708	\$0	\$0	\$0
	1. To annualize fuel expense residuals FO512. (Giacone)		\$0	\$206,708		\$0	\$0	
E-15	Fuel Exp - Residuals - Landfill	501.450	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-16	Fuel Handling Expense	501.500	\$0	\$256,816	\$256,816	\$0	\$0	\$0
	1. To annualize Fuel Handling. (Giacone)		\$0	\$256,816		\$0	\$0	
E-17	Fuel Handling Expense Oil	501.501	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-18	Fuel Handling Coal Pile Mgmt	501.502	\$0	\$134,975	\$134,975	\$0	\$0	\$0
	1. To annualize fuel handling coal pile management. (Giacone)		\$0	\$134,975		\$0	\$0	
E-19	Fuel Handling Receive Coal	501.506	\$0	\$406,190	\$406,190	\$0	\$0	\$0
	1. To annualize fuel handling receive coal. (Giacone)		\$0	\$406,190		\$0	\$0	
E-20	Fuel Handling Unload Coal	501.507	\$0	\$216,654	\$216,654	\$0	\$0	\$0
	1. To annualize fuel handling unload coal. (Giacone)		\$0	\$216,654		\$0	\$0	
E-21	Fuel Handling Stacker	501.508	\$0	\$21,307	\$21,307	\$0	\$0	\$0
	1. To annualize fuel handling stacker. (Giacone)		\$0	\$21,307		\$0	\$0	
E-22	Fuel Handling Coal Pile	501.509	\$0	-\$169,645	-\$169,645	\$0	\$0	\$0
	1. To annualize fuel handling coal pile. (Giacone)		\$0	-\$169,645		\$0	\$0	
E-23	Fuel Handling Convayer	501.510	\$0	\$168,844	\$168,844	\$0	\$0	\$0
	1. To annualize fuel handling convayer. (Giacone)		\$0	\$168,844		\$0	\$0	
E-24	Fuel Expense Rider Underrecov -Steam	501.600	\$0	\$4,228,702	\$4,228,702	\$0	\$0	\$0
	1. To remove FAC under-recovery. (Young)		\$0	\$4,228,702		\$0	\$0	
E-25	Fuel Expense Rider Underrecov-Elec	501.600	\$0	\$91,350,194	\$91,350,194	\$0	\$0	\$0
	1. To remove FAC under-recovery. (Young)		\$0	\$91,350,194		\$0	\$0	
E-26	Fuel Expense Recovery-CY RECA-Steam	501.610	\$0	-\$5,521,695	-\$5,521,695	\$0	\$0	\$0
	1. To remove FAC under-recovery. (Young)		\$0	-\$5,521,695		\$0	\$0	
E-27	Fuel Expense Recovery-CY RECA-Elec	501.610	\$0	-\$72,347,133	-\$72,347,133	\$0	\$0	\$0
	1. To remove FAC under-recovery. (Young)		\$0	-\$72,347,133		\$0	\$0	
E-28	Fuel Expense Industrial Steam	501.700	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	

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E-29	Steam Operating Expense	502.000	\$150,421	\$0	\$150,421	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$150,421	\$0		\$0	\$0	
E-30	Steam Oper-City Boiler	502.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-31	Steam Oper-Nitrogen	502.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-32	Steam Oper-Water	502.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-33	Steam Oper-Condensate	502.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-34	Steam Oper-Ash	502.012	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-35	Steam Oper-Air Pollution Contr	502.014	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-36	Steam Oper-Water Pollution Con	502.015	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-37	Steam Ops ACQ Baghouse	502.021	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-38	Steam Ops Wet Gas Scrubber	502.022	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-39	Steam Ops AQC Scr	502.024	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-40	Steam Ops Activated CO2 Inject	502.025	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-41	Steam Transfer Exp	501.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-42	Industrial Steam Transfer - Credit	504.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-43	Steam Operations Electric Expenses	505.000	\$64,075	\$0	\$64,075	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$64,075	\$0		\$0	\$0	
E-44	Steam Ops Ele Exp Comp Air Sys	505.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-45	Steam Ops Ele Exp Cooling Sys	505.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-46	Steam Ops Ele Exp Facilities	505.007	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-47	Steam Ops Ele Exp Turbine Gen	505.010	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-48	Steam Ops Ele Exp Aux System		\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-49	Misc Steam Power Operations	506.000	\$83,230	-\$345,763	-\$262,533	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$83,230	\$0		\$0	\$0	
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$226,431		\$0	\$0	
	3. To remove inflatoin bonus from test year. (Smith)		\$0	-\$119,332		\$0	\$0	
E-50	Steam Ops Misc Steam Power Exp-Elec	506.000	\$0	\$0	\$0	\$0	\$0	\$0

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-51	Steam Ops Misc Steam Power Exp-Steam	506.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-52	Steam Ops Industrial Steam Misc Exp	506.700	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-53	Steam Power Operations - Rents	507.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-54	Steam Ops Emission Allowances-Alloc	509.000	\$0	\$1,132,485	\$1,132,485	\$0	\$0	\$0
	1. To annualized REC sales. (Young)		\$0	\$1,132,485		\$0	\$0	
E-55	Steam Ops Emission Allowances-Electric	509.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-56	REC Proceeds	411.800	\$0	\$353,806	\$353,806	\$0	\$0	\$0
	1. To annualized REC sales. (Young)		\$0	\$353,806		\$0	\$0	
E-57	Steam Power Maint-Supv & Engin	510.000	\$50,435	-\$30,302	\$20,133	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$50,435	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$30,302		\$0	\$0	
E-58	Steam Power Maint-Structure	511.000	\$18,355	-\$123,573	-\$105,218	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$18,355	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$123,573		\$0	\$0	
E-59	Steam Power Maint-Struct-Fac-F	511.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-60	Boiler Plt Maint	512.000	\$98,050	\$340,591	\$438,641	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$98,050	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$340,591		\$0	\$0	
E-61	Boiler Plt Maint-Electric	512.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-62	Boiler Plt Maint-FF Unload	512.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Boiler Plt Maint-Stacker	512.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-64	Boiler Plt Maint-Coal Pile	512.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-65	Boiler Plt Maint-Ash	512.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Boiler Plt Maint-Conveyor	512.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-67	Boiler Plt Maint-Fuel	512.006	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Boiler Plt Maint-Air	512.007	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-69	Boiler Plt Maint-Water	512.008	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-70	Boiler Plt Maint-Cond Sys	512.010	\$0	\$0	\$0	\$0	\$0	\$0

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	No Adjustment		\$0	\$0		\$0	\$0	\$0
E-71	Boiler Plt Maint-Furnace	512.011	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Boiler Plt Maint-Aux Steam	512.012	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Boiler Plt Maint-Default Proc	512.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	Maint Boil Plt Baghouse	512.021	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-75	Maint Boiler Plt Wet Gas Scr	512.022	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-76	Maint Boiler Plt Scr	512.024	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Maint Boiler Plant Activated CO2 Inj	512.025	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Elec Plt Maint	513.000	\$27,012	-\$453,004	-\$425,992	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$27,012	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$764,929		\$0	\$0	
	3. To include major maintenance. (Young)		\$0	-\$1,217,933		\$0	\$0	
E-79	Elec Plt Maint-FF Turb/Gen	513.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-80	Elec Plt Maint-Transfer FF	513.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Elec Plt Maint-Aux Elec	513.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-82	Elect Plt Maint-Cooling	513.006	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-83	Misc Steam Plt	514.000	\$3,092	\$1,059	\$4,151	\$0	\$0	\$0
	1.To adjust test year for 06/30/24 payroll. (Ferguson)		\$3,092	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$1,059		\$0	\$0	
E-84	Generation Interconnect Study	561.700	\$69	\$0	\$69	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$69	\$0		\$0	\$0	
E-103	Prod Turbine Oper Superv & Engineering -	546.000	\$240	\$0	\$240	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$240	\$0		\$0	\$0	
E-104	Other Fuel Expense - Natural Gas -	547.000	\$3,625	-\$34,373,328	-\$34,369,703	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$3,625	\$0		\$0	\$0	
	2. To annualize fuel expense-natural gas. (Giacone)		\$0	-\$34,373,328		\$0	\$0	
E-105	Other Fuel Expense - Fuel On System -	547.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Other Fuel Expense - On System Other Prod -	547.027	\$0	\$1,924,821	\$1,924,821	\$0	\$0	\$0
	1. To annualize fixed natural gas transportation expense. (Giacone)		\$0	\$1,924,821		\$0	\$0	
E-107	Fuel Off System Other Prod (bk20) -	547.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Other Prod Fuel Holding -	547.100	\$0	\$0	\$0	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Oth Prod Fuel Handling CT Oil	547.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-110	Comb Turbine - Gas Purchase Exp -	547.102	\$0	\$23,043	\$23,043	\$0	\$0	\$0
	1. To annualize fuel handling gas purchases. (Giacone)		\$0	\$23,043		\$0	\$0	
E-111	Other Power Generation Expense -	548.000	\$47,262	\$0	\$47,262	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$47,262	\$0		\$0	\$0	
E-112	Comb Turbine-AQC-	548.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-113	Comb Turbine-Turb/Genr-CT	548.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-114	Misc. Other Power Generation Expense -	549.000	\$48,633	\$4,640,864	\$4,689,497	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$48,633	\$0		\$0	\$0	
	2. To remove inflation bonus from test year. (Smith)		\$0	-\$15,479		\$0	\$0	
	3. To include Dogwood Operations and Maintenance Expense. (Majors)		\$0	\$4,656,343		\$0	\$0	
E-115	Comb Turbine-Facilities	549.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-118	Maint. Superv. & Engineering	551.000	\$15,463	\$5,859	\$21,322	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$15,463	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$5,859		\$0	\$0	
E-119	Maintenance of Structures	552.000	\$2,124	\$14,498	\$16,622	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$2,124	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$14,498		\$0	\$0	
E-120	CT Mtce Structure-Facilities	552.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-121	Comb Turbine Mtce-Bulk Oil F	552.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-122	Comb Turbine Mtce-Fire CT	552.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-123	Maint. Of Generating & Electric Plant - OP	553.000	\$52,581	\$807,097	\$859,678	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$52,581	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$24,802		\$0	\$0	
	3. To include major maintenance. (Young)		\$0	\$782,295		\$0	\$0	
E-124	Oth Pwr Gen Maint Turb Gen	553.100	\$0	-\$326,222	-\$326,222	\$0	\$0	\$0
	1. To include major maintenance. (Young)		\$0	-\$326,222		\$0	\$0	
E-125	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$1,143	-\$28,069	-\$26,926	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$1,143	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$28,069		\$0	\$0	
E-129	Purchased Power for Baseload -	555.000	\$0	-\$69,397,188	-\$69,397,188	\$0	\$0	\$0
	1. To annualize border customer expense. (Young)		\$0	\$3,705		\$0	\$0	
	2. To annualize purchase power expense. (Giacone)		\$0	-\$69,400,893		\$0	\$0	
E-130	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	\$4,059,667	\$4,059,667	\$0	\$0	\$0
	1. To annualize purchase power capacity expense. (Giacone)		\$0	\$4,059,667		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-131	Purchase Power Off-Sys Sales -	555.030	\$0	\$6,093,505	\$6,093,505	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	\$6,093,505		\$0	\$0	
E-132	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$577,355	-\$577,355	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	-\$577,355		\$0	\$0	
E-133	Purchased Power - Admin Fees	555.070	\$0	-\$420,515	-\$420,515	\$0	\$0	\$0
	1. To annualize account 555070 (Giacone)		\$0	-\$420,515		\$0	\$0	
E-134	Purchased Power RENEW Tariff	555.080	\$0	-\$3,532,994	-\$3,532,994	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	-\$3,532,994		\$0	\$0	
E-135	Purchased Power RENEW Settle	555.081	\$0	\$6,093,456	\$6,093,456	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	\$6,093,456		\$0	\$0	
E-136	Purchased Power SPECUCUST	555.090	\$0	-\$13,648,662	-\$13,648,662	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	-\$13,648,662		\$0	\$0	
E-137	Purchased Power SPECUCUST Settle	555.091	\$0	\$7,887,293	\$7,887,293	\$0	\$0	\$0
	1. To remove test year amount. (Giacone)		\$0	\$7,887,293		\$0	\$0	
E-138	System Control and Load Dispatch -	556.000	\$14,879	\$0	\$14,879	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$14,879	\$0		\$0	\$0	
E-139	Prod-Other-Other Expenses - energy	557.000	\$44,112	-\$21,599	\$22,513	\$0	\$0	\$0
	1.To adjust test year for 06/30/24 payroll. (Ferguson)		\$44,112	\$0		\$0	\$0	
	2. To remove inflation bonus from test year. (Smith)		\$0	-\$21,599		\$0	\$0	
E-140	Other Power Supply-Common Use	557.050	\$0	\$261,602	\$261,602	\$0	\$0	\$0
	1. To annualize common use plant billings. (Young).		\$0	\$261,602		\$0	\$0	
E-141	Other Production Exp Riders electric 100%	557.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-146	Operation Supervision & Engineering - TE -	560.000	\$29,251	-\$8,385	\$20,866	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$29,251	\$0		\$0	\$0	
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$8,385		\$0	\$0	
E-147	Trans Op-Ld Disptch-Mon&Oper	561.200	\$27,254	\$0	\$27,254	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$27,254	\$0		\$0	\$0	
E-148	Trans Op-Ld Disptch-Serv&Sched	561.300	\$1,963	\$0	\$1,963	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$1,963	\$0		\$0	\$0	
E-149	Trans Op-Schd, Contr & Dis Serv	561.400	\$0	\$258,540	\$258,540	\$0	\$0	\$0
	1. To include annualized level of SPP admin fees. (Nieto)		\$0	\$584,590		\$0	\$0	
	2. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$326,050		\$0	\$0	
E-150	Trans Op-Ld Disptch C&D SpecCust	561.490	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-151	Trans Op-Reli Plan&Std Dv-RTO	561.800	\$0	\$430,411	\$430,411	\$0	\$0	\$0
	1. To include annualized level of SPP admin fees. (Nieto)		\$0	\$453,855		\$0	\$0	
	2. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$23,444		\$0	\$0	
E-152	Trans Op-Ld Disptch R&P SpecCust	561.890	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-153	Station Expenses - TE -	562.000	\$9,113	\$0	\$9,113	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$9,113	\$0		\$0	\$0	
E-154	Overhead Line Expenses - TE -	563.000	\$212	\$0	\$212	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$212	\$0		\$0	\$0	
E-155	Transm Oper-Inspect OH Lines-G	563.002	\$0	\$0	\$0	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Underground Line Expenses - TE -	564.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-157	Transmission of Electric By Others - TE -	565.000	\$0	-\$16,129,759	-\$16,129,759	\$0	-\$1,264,435	-\$1,264,435
	1. To include annualized level of Transmission expense. (Nieto)		\$0	\$0		\$0	-\$1,264,435	
	2. Remove Crossroads Transmission. (Majors)		\$0	-\$16,126,760		\$0	\$0	
	3. To remove transmission expense for FERC incentives related to the Transource Missouri Projects. (Majors)		\$0	-\$2,999		\$0	\$0	
E-158	Transm Op Trans Res Load Chg	565.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-159	Transm Oper-Elec Tr-Demand	565.027	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-160	Trans Op Trans By Other Offsys	565.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-161	Trans Op Trans OF Elec SpecCust	565.090	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-162	Misc. Transmission Expenses - TE -	566.000	\$14,732	-\$6,733	\$7,999	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$14,732	\$0		\$0	\$0	
	2. To remove inflation bonus from test year. (Smith)		\$0	-\$6,733		\$0	\$0	
E-163	Rents - TE -	567.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-164	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$84,086	-\$84,086	\$0	\$0	\$0
	1. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$49,370		\$0	\$0	
	2. To include annualized level of SPP admin fees. (Nieto)		\$0	-\$34,716		\$0	\$0	
E-167	Maint. Supervision & Engineering - TE	568.000	\$5,023	\$22,576	\$27,599	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$5,023	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$22,576		\$0	\$0	
E-168	Maintenance of Structures - TE	569.000	\$28,042	-\$63,948	-\$35,906	\$0	\$0	\$0
	1.To adjust test year for 06/30/24 payroll. (Ferguson)		\$28,042	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$63,948		\$0	\$0	
E-169	Maintenance of Station Equipment - TE	570.000	\$37,739	-\$118,543	-\$80,804	\$0	\$0	\$0
	1.To adjust test year for 06/30/24 payroll. (Ferguson)		\$37,739	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$118,543		\$0	\$0	
E-170	Transm Mtce-Subst Teleco/SCADA	570.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-171	Transm Mtce-Subst Breaker	570.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-172	Transm Mtce-Subst Xfrms/Regltr	570.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-173	Transm Mtce-Subst Bus/Groundin	570.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-174	Transm Mtce-Subst Relay Panels	570.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-175	Trans Maint Subst Capacitr Bnk	570.006	\$0	\$0	\$0	\$0	\$0	\$0

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A	B	C	D	E	E	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Trans Maint Subst Eq Bat Bkup	570.007	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-177	Maintenance of Overhead Lines - TE	571.000	\$37	-\$933,820	-\$933,783	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$37	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$933,820		\$0	\$0	
E-178	Transm Mtce-Overhead Structure	571.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-179	Transm Mtce-Tree hand cutting	571.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-180	Transm Mtce-Tree mech cut	571.006	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Maintenance of Underground Lines -	572.000	\$21	-\$35	-\$14	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$21	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$35		\$0	\$0	
E-182	Maint. Of Misc. Transmission Plant - TE	573.000	\$38	\$2,555	\$2,593	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$38	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$2,555		\$0	\$0	
E-183	Transmission-Common Use	573.050	\$0	\$248,591	\$248,591	\$0	\$0	\$0
	1. To annualize common use plant billings. (Young)		\$0	\$248,591		\$0	\$0	
E-188	Operation Supervision & Engineering - DE -	580.000	\$61,571	-\$99,103	-\$37,532	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$61,571	\$0		\$0	\$0	
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$99,103		\$0	\$0	
E-189	Load Dispatching - DE -	581.000	\$44,754	\$0	\$44,754	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$44,754	\$0		\$0	\$0	
E-190	Station Expenses - DE -	582.000	\$1,434	\$0	\$1,434	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$1,434	\$0		\$0	\$0	
E-191	Overhead Line Expenses - DE	583.000	\$73,659	\$0	\$73,659	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$73,659	\$0		\$0	\$0	
E-192	Distr Oper-OH Transformer	583.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-193	Distr Oper-OH Trsfmr Cptzd	583.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Underground Line Expenses - DE	584.000	\$19,423	\$0	\$19,423	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$19,423	\$0		\$0	\$0	
E-195	Distr Oper-UG Transformer	584.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-196	Distr Oper-UG Trsfmr Cptzd	584.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Dist Ops Energy Storage Eq	584.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-198	Street Lighting & Signal System Expenses - DE	585.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Meters - DE	586.000	\$70,966	\$0	\$70,966	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$70,966	\$0		\$0	\$0	
E-200	Distr Oper-Meter Exp-Con/Disco	586.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-201	Distr Oper-Meter Expenses	586.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-202	Customer Install - DE	587.000	\$402	\$0	\$402	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$402	\$0		\$0	\$0	
E-203	Miscellaneous - DE Electric	588.000	\$129,296	-\$163,762	-\$34,466	\$0	\$0	\$0
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$50		\$0	\$0	
	2. To adjust test year for 06/30/24 payroll. (Ferguson)		\$129,296	\$0		\$0	\$0	
	3. To remove severance pay from the test year. (Nieto)		\$0	-\$70,225		\$0	\$0	
	5. To normalize incentive compensation. (Smith)		\$0	\$4		\$0	\$0	
	6. To remove inflation bonus from test year. (Smith)		\$0	-\$93,491		\$0	\$0	
E-204	Dist Ops Ind Steam	588.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-205	Rents - DE	589.000	\$53	\$0	\$53	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$53	\$0		\$0	\$0	
E-208	S&E Maintenance -	590.000	\$5,381	\$2,358	\$7,739	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$5,381	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$2,358		\$0	\$0	
E-209	Structures Maintenance -	591.000	\$99	\$7	\$106	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$99	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$7		\$0	\$0	
E-210	Station Equipment Maintenance-	592.000	\$30,599	-\$355,900	-\$325,301	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$30,599	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$355,900		\$0	\$0	
E-211	Distr Mtce-Subst Welding	592.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-212	Distr Mtce-Subst Breakers	592.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-213	Distr Mtce-Subst Transformers	592.004	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-214	Distr Mtce-Subst Line/Bus	592.005	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-215	Distr Mtce-Subst Relay	592.006	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-216	Distr Mtce-Sub Battery Bkup	592.008	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-217	Distr Maint Of Energy Stor Eqp	592.200	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-218	Overhead Lines Maintenance -	593.000	\$144,871	\$299,099	\$443,970	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$144,871	\$0		\$0	\$0	
	2. Adjust maintenance expense to last known, 12 months ending June 30 2024. (Bailey)		\$0	\$299,099		\$0	\$0	

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E-219	Distr Mtce-OH Wood Poles	593.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-220	Distr Mtce-OH Poles/Fixtures	593.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-221	Distr Mtce-OH Conductors/Devic	593.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-222	Underground Lines Mainten	594.000	\$19,124	-\$9,440	\$9,684	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$19,124	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$9,440		\$0	\$0	
E-223	Disr mtce-UG Dist Conduits	594.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-224	Distr Mtce- UG Conductors/Devic	594.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-225	Line Transformers Mainten	595.000	\$99	\$3,395	\$3,494	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$99	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$3,395		\$0	\$0	
E-226	Distr Mtce-Transfm-Repair	595.003	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-227	Street Light & Signals Mainten	596.000	\$2,993	-\$62,195	-\$59,202	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$2,993	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$62,195		\$0	\$0	
E-228	Distr Mtce-St Ltg & Sig-Rpr OH	596.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-229	Distr Mtce-St Ltg & Sig-Rpr UG	596.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-230	Meters Maintenance	597.000	\$14,733	\$1,914	\$16,647	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$14,733	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$1,914		\$0	\$0	
E-231	Misc. Plant Maintenance	598.000	\$17,720	\$100,002	\$117,722	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$17,720	\$0		\$0	\$0	
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$100,002		\$0	\$0	
E-232	Distrib Maint-Common Use	598.050	\$0	\$2,115,451	\$2,115,451	\$0	\$0	\$0
	1. To annualize common us plant billings. (Young)		\$0	\$2,115,451		\$0	\$0	
E-233	Dist Maintenance Industr Steam-steam 0%	598.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-237	Supervision - CAE	901.000	\$52,601	-\$63,419	-\$10,818	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$52,601	\$0		\$0	\$0	
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$63,419		\$0	\$0	
E-238	Meter Reading Expenses-CAE	902.000	\$35,102	\$393,739	\$428,841	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$35,102	\$0		\$0	\$0	
	2. To annualize meter read costs. (Smith)		\$0	\$393,739		\$0	\$0	
E-239	Customer Records & Collection Expenses - CAE	903.000	\$263,803	\$23,813	\$287,616	\$0	\$0	\$0
	1. To reclassify interest paid on customer deposits to above the line acct 903.000. (Ferguson)		\$0	\$16,303		\$0	\$0	

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	2. To adjust test year interest on customer deposits. (Ferguson)		\$0	\$7,648		\$0	\$0	
	3. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$138		\$0	\$0	
	4. To adjust test year for 06/30/24 payroll. (Ferguson)		\$263,803	\$0		\$0	\$0	
E-240	Customer Acct-Common Use	903.050	\$0	\$1,413,849	\$1,413,849	\$0	\$0	\$0
	1. To annualize common use plant billings. (Young)		\$0	\$1,413,849		\$0	\$0	
E-241	Uncollectible Accts - CAE	904.000	\$0	\$3,396,883	\$3,396,883	\$0	\$0	\$0
	1. To reclassify bad debt expense from Evergy receivables company. (Nieto)		\$0	\$1,396,016		\$0	\$0	
	2. To include an annualized level of bad debt. (Nieto)		\$0	\$2,000,865		\$0	\$0	
E-242	Misc. Customer Accounts Expense	905.000	\$5	\$3,437,026	\$3,437,031	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$5	\$0		\$0	\$0	
	2. To reclassify accounts receivable bank fees to above the line account. (Bailey)		\$0	\$2,716,243		\$0	\$0	
	3. To include annualized level of accounts receivable fees through 06/30/2024. (Bailey)		\$0	\$720,783		\$0	\$0	
E-245	Customer Service Supervision Expense	907.000	\$3,108	\$0	\$3,108	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$3,108	\$0		\$0	\$0	
E-246	Customer Assistance Expenses CSIE	908.000	\$51,682	\$274,660	\$326,342	\$0	\$0	\$0
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$72		\$0	\$0	
	2. To annualize Economic Relief Pilot Program. (Ferguson)		\$0	-\$143,741		\$0	\$0	
	3. To adjust test year for 06/30/24 payroll. (Ferguson)		\$51,682	\$0		\$0	\$0	
	4. To include The Commissions portion of funding for the Critical Needs Program. (Smith)		\$0	\$150,000		\$0	\$0	
	5. To include The Commissions portion of funding for the Rehousing Program. (Smith)		\$0	\$125,000		\$0	\$0	
	6. To remove DSM adjusted balance for true-up. (Smith)		\$0	\$2,413		\$0	\$0	
	7. To adjust IEW amortization expense. (Smith)		\$0	-\$64,471		\$0	\$0	
	8. To adjust IEW test year expense. (Smith)		\$0	\$205,531		\$0	\$0	
E-247	Customer Assistance Expense RIDER	908.100	\$0	-\$2,881,063	-\$2,881,063	\$0	\$0	\$0
	1. To remove MEEIA Expenses		\$0	-\$2,881,063		\$0	\$0	
E-248	Cust Assistance Expense EEIA Program Cost	908.500	\$0	-\$15,929,962	-\$15,929,962	\$0	\$0	\$0
	1. To remove MEEIA Expenses		\$0	-\$15,929,962		\$0	\$0	
E-249	Informational & Instructional Advertising Expense	909.000	\$0	-\$119,160	-\$119,160	\$0	\$0	\$0
	1. To remove the YOUtility campaign from the test year. (Smith)		\$0	-\$119,160		\$0	\$0	
E-250	Misc. Customer Service & Informational Expense	910.000	\$28,871	-\$27,197	\$1,674	\$0	-\$7,347,539	-\$7,347,539
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$28,871	\$0		\$0	\$0	
	2. To remove severane pay from the test year. (Nieto)		\$0	-\$27,197		\$0	\$0	
	4. To remove RESRAM Test Year. (Young)		\$0	\$0		\$0	-\$7,347,539	
E-253	Supervision - SE	911.000	\$1,584	\$0	\$1,584	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$1,584	\$0		\$0	\$0	
E-254	Demonstrating & Selling Expenses - SE	912.000	\$4,769	-\$1,892	\$2,877	\$0	\$0	\$0
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,892		\$0	\$0	
	2. To adjust test year for 06/30/24 payroll. (Ferguson)		\$4,769	\$0		\$0	\$0	
E-255	Advertising Expenses - SE	913.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-256	Misc. Sales Expenses - SE	916.000	\$1,049	\$0	\$1,049	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$1,049	\$0		\$0	\$0	
E-260	Administrative & General Salaries - AGE	920.000	\$460,182	-\$1,931,192	-\$1,471,010	\$0	\$0	\$0

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	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$460,182	\$0		\$0	\$0	
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$544,168		\$0	\$0	
	3. To remove equity compensation expense. (Smith)		\$0	-\$1,193,191		\$0	\$0	
	5. To normalize incentive compensation. (Smith)		\$0	\$85,305		\$0	\$0	
	6. To remove inflation bonus from test year. (Smith)		\$0	-\$242,483		\$0	\$0	
	7. To remove inflation bonus from test year. (Smith)		\$0	-\$36,655		\$0	\$0	
E-261	A&G Salaries-Coronavirus	920.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-262	Office Supplies & Expenses - AGE	921.000	\$7	-\$9,367	-\$9,360	\$0	\$0	\$0
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,657		\$0	\$0	
	2. To adjust test year for 06/30/24 payroll. (Ferguson)		\$7	\$0		\$0	\$0	
	3. To remove fees paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$7,657		\$0	\$0	
	4. To reclassify certain expense report items to below the line. (Smith)		\$0	-\$53		\$0	\$0	
E-263	A&G Allocn-to JO Partners	921.202	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-264	Administrative Expenses Transferred - Credit	922.000	\$0	\$0	\$0	\$0	\$0	\$0
	To adjust test year for 06/30/24 payroll. (Ferguson)		\$0	\$0		\$0	\$0	
E-265	KCPL Bill of Common Use Plant	922.050	\$0	\$2,564,471	\$2,564,471	\$0	\$0	\$0
	1. To annualize common use plant billings. (Young)		\$0	\$2,564,471		\$0	\$0	
E-266	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-267	Outside Services Employed -	923.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$0	\$0		\$0	\$0	
E-268	Property Insurance	924.000	\$0	\$556,642	\$556,642	\$0	\$0	\$0
	1. To include annualized level of insurance expense. (Bailey)		\$0	\$556,642		\$0	\$0	
	2. To adjust test year for 06/30/24 payroll. (Ferguson)		\$0	\$0		\$0	\$0	
E-269	Injuries and Damages	925.000	\$9	\$55,638	\$55,647	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$9	\$0		\$0	\$0	
	2. To include annualized level of other insurance expense. (Bailey)		\$0	\$6,081		\$0	\$0	
	3. To include annualized level of injuries and damages. (Bailey)		\$0	\$49,557		\$0	\$0	
E-270	Employee Pensions and Benefits	926.000	\$0	-\$13,150,703	-\$13,150,703	\$0	\$0	\$0
	1. To adjust test year benefits to 06/30/24. (Ferguson)		\$0	-\$106,298		\$0	\$0	
	2. To annualize pension expense. (Nieto)		\$0	-\$11,068,798		\$0	\$0	
	3. To annualize OPEB expense. (Nieto)		\$0	-\$1,745,027		\$0	\$0	
	4. To reflect normalized level of SERP payments. (Nieto)		\$0	-\$230,580		\$0	\$0	
E-271	Employee Pension and Oth Post RTRM - NSC	926.008	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-272	Employee Pensions and Benefits Loadings	926.500	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-273	Empl Pens and Bens Loadings KCPL	926.501	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-274	Empl Pens and Bens Loadings WSTR	926.502	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-275	Employee Pens & Other Post Rtrmt Loadings-NSC	926.508	\$0	\$0	\$0	\$0	\$0	\$0

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	No Adjustment		\$0	\$0		\$0	\$0	
E-276	Empl Plans and Bens Loadings KCPL	926.509	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-277	PR Tax, Pens & Benefits on O&M	926.510	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-278	PR Tax, Pensions and Benefits on O&M	926.511	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-279	Employee Pensions and Benefits Ind Steam	926.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-280	Franchise Requirements	927.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-281	Regulatory Commission Expenses	928.000	\$26,899	-\$186,643	-\$159,744	\$0	\$467,213	\$467,213
	1. To annualize MOPSC assessment (Bailey)		\$0	\$0		\$0	\$467,213	
	2. To annualize FERC assessment (Bailey)		\$0	-\$10,321		\$0	\$0	
	3. To remove Crossroads MISO FERC assessment (Majors)		\$0	-\$176,322		\$0	\$0	
	4. To adjust test year for 06/30/24 payroll. (Ferguson)		\$26,899	\$0		\$0	\$0	
E-282	Rate Case Expenses	928.000	\$0	-\$470,271	-\$470,271	\$0	\$0	\$0
	1. To normalize rate case expense. (Smith)		\$0	-\$470,271		\$0	\$0	
E-283	Duplicate Charges - Credit	929.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-284	Miscellaneous A & G - General Expenses	930.200	\$0	-\$15,057	-\$15,057	\$0	\$0	\$0
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,683		\$0	\$0	
	2. To remove 2022 Utility Solid Waste Activities Group "USWAG" due paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$13,014		\$0	\$0	
	3. To remove Avian Power Line Interaction Committee "APLIC" dues paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$360		\$0	\$0	
E-285	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-286	Misc General Exp Discounts Taken	930.210	\$0	-\$163,950	-\$163,950	\$0	\$0	\$0
	1. To remove equity compensation expense. (Smith)		\$0	-\$163,950		\$0	\$0	
E-287	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$172,957	-\$172,957	\$0	\$0	\$0
	1. To remove 2022 and 2023 Edison Electric Institute (EEI) dues from the test year. (Giacone)		\$0	-\$172,957		\$0	\$0	
E-288	Miscellaneous A & G - EPRI Research Subscription	930.232	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-289	Miscellaneous A & G - Bond Expense	930.242	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-290	Rents - AGE	931.000	\$0	\$69,575	\$69,575	\$0	\$0	\$0
	1. To adjust lease expense to 06/30/2024. (Ferguson)		\$0	\$69,575		\$0	\$0	
E-291	Amort of ROU Asset Fin Lease	931.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-292	Rent of Equipment	931.002	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-293	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$850,098	-\$850,098	\$0	\$0	\$0
	1. To remove depreciation clearings from O&M. (Nieto)		\$0	-\$850,098		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-296	Maintenance of General Plant	935.000	\$2,920	\$415,773	\$418,693	\$0	\$0	\$0
	1. To adjust test year for 06/30/24 payroll. (Ferguson)		\$2,920	\$0		\$0	\$0	
	2. To include annualized level of IT Software maintenance cost. (Nieto)		\$0	\$415,773		\$0	\$0	
E-297	General Maint-Common Use	935.050	\$0	\$1,718,550	\$1,718,550	\$0	\$0	\$0
	1. To annualize common use plant billings. (Young)		\$0	\$1,718,550		\$0	\$0	
E-301	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$19,159,708	\$19,159,708
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$19,159,708	
E-302	Depreciation Expense - Asset Retirement Obligation (ARO)	403.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-303	Depreciation Expense - Industrial Steam (steam 0%)	403.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-304	Dep Exp ARO	403.330	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-305	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$4,317,532	-\$4,317,532
	1. To remove deferred depreciation on Sibley booked to test year. (Smith)		\$0	\$0		\$0	-\$4,317,532	
E-306	Depreciation Expense Ind Steam	403.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-307	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-310	Amortization LTD Term Electric Plant	404.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-311	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-312	Amortization - Iatan Reg Asset & Other Non-Plant	405.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-313	Amortization Expense - Other Plant	405.010	\$0	\$10,748	\$10,748	\$0	\$0	\$0
	1. To annualize intangible asset amortization expense. (Majors)		\$0	\$10,748		\$0	\$0	
E-314	Amortization - MEEIA Uplight - 100% MO	405.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-315	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-318	Regulatory Debits	407.300	\$0	\$11,345,561	\$11,345,561	\$0	\$1,430,814	\$1,430,814
	1. To update the test year to include a full year amortization of rate design class revenue shift customer education costs--amortization started Jan 2023 (Giacone)		\$0	\$0		\$0	\$12,491	
	2. To include an annual amortization of COVID 19 AAO costs. (Lyons)		\$0	\$0		\$0	\$362,640	
	3. To amortize PAYS deferrals. (Young)		\$0	\$0		\$0	\$23,267	
	4. To amortize default TOU customer education costs incurred through the true-up date of June 30, 2024 over 4 years. (Giacone)		\$0	\$0		\$0	\$793,461	
	5. To update the test year to include a full year amortization of opt-in TOU education costs based on a 4 year amortization--amortization started Jan 2023 (Giacone)		\$0	\$0		\$0	\$238,955	
	6. To amortize the FAC deferral from ER-2019-0413 over 4 years. (Giacone)		\$0	\$883,449		\$0	\$0	
	7. Amortize Hedging Gains & Losses through 06/30/2024 over 4 years. (Majors)		\$0	\$3,491,324		\$0	\$0	
	8. Amortization of Electrification Deferred Asset. (Majors)		\$0	\$70,788		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	9. To include amortization of Dogwood Regulatory Asset. (Majors)		\$0	\$6,900,000		\$0	\$0	
E-319	Pension & OPEB Exp Tracker - NSC RD	407.301	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-320	Reg Debit - Pension & OPEB	407.310	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-321	Reg Asset Depreciation Related	407.358	\$0	\$5,134,114	\$5,134,114	\$0	\$0	\$0
	1. To include the amortization of PISA Vintage 1 deferred return over 20 years. (Giacone)		\$0	\$643,432		\$0	\$0	
	2. To include the amortization of PISA Vintage 1 deferred depreciation over 20 years. (Giacone)		\$0	\$799,317		\$0	\$0	
	3. To include the amortization of PISA Vintage 2 deferred return over 20 years. (Giacone)		\$0	\$2,129,231		\$0	\$0	
	4. To include the amortization of PISA Vintage 2 deferred depreciation over 20 years. (Giacone)		\$0	\$1,562,134		\$0	\$0	
E-322	Return on Sibley Collected in Rates	407.380	\$0	-\$22,259,195	-\$22,259,195	\$0	\$0	\$0
	1. To remove Sibley Deferral. (Smith)		\$0	-\$22,259,195		\$0	\$0	
E-323	NFOM Taxes & Oth Sibley	407.381	\$0	\$1,065,475	\$1,065,475	\$0	\$0	\$0
	1. To remove Sibley Deferral. (Smith)		\$0	\$1,065,475		\$0	\$0	
E-324	NFO Taxes Sibley - Residential	407.382	\$0	-\$2,832,043	-\$2,832,043	\$0	\$0	\$0
	1. To remove Sibley Deferral. (Smith)		\$0	-\$2,832,043		\$0	\$0	
E-325	NFOM Taxes Sibley - Commercial	407.383	\$0	-\$1,943,122	-\$1,943,122	\$0	\$0	\$0
	1. To remove Sibley Deferral. (Smith)		\$0	-\$1,943,122		\$0	\$0	
E-326	NFOM Taxes Sibley - Industrial	407.384	\$0	-\$602,400	-\$602,400	\$0	\$0	\$0
	1. To remove Sibley Deferral. (Smith)		\$0	-\$602,400		\$0	\$0	
E-327	Sibley Station NBV Amortization	407.390	\$0	\$11,386,408	\$11,386,408	\$0	\$0	\$0
	1. Amortize Sibley Net Book Value. (Majors)		\$0	\$11,386,408		\$0	\$0	
E-328	Regulatory Credits - ARO	407.400	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-329	Regulatory Credits - Elec	407.401	\$0	-\$105,852	-\$105,852	\$0	\$0	\$0
	1. To include annualized amount of prospective tracking amortization. (Majors)		\$0	-\$105,852		\$0	\$0	
E-330	Regulatory Credits Misc - COVID AAO	407.401	\$0	-\$3,847,782	-\$3,847,782	\$0	\$0	\$0
	1. To remove COVID deferral booked to test year. (Smith)		\$0	-\$8,376		\$0	\$0	
	2. Amortize Regulatory Liability-Excess Maintenance Reserve. (Majors)		\$0	-\$3,839,406		\$0	\$0	
E-331	Pension & OPEB Exp Tracker - NSC RC	407.402	\$0	\$1,526,117	\$1,526,117	\$0	\$0	\$0
	1. To annualize OPEB Expense (Nieto)		\$0	\$1,526,117		\$0	\$0	
E-332	Reg Credit-Pension & OPEB	407.410	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-333	TOTIT Rider Deferral	407.420	\$0	\$0	\$0	\$0	\$3,615,159	\$3,615,159
	1. Include an annual amortization of the property tax deferral. (Lyons)		\$0	\$0		\$0	-\$140,549	
	2. Reversal of the deferred property taxes during the test year 12 months ending June 2023. (Lyons)		\$0	\$0		\$0	\$3,755,708	
E-334	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$10,392,157	\$10,392,157	\$0	\$0	\$0
	1. To remove PISA amounts booked to test year. (Smith)		\$0	\$10,392,157		\$0	\$0	
E-335	Sibley Return On and NFOM Amort	407.481	\$0	-\$100,376	-\$100,376	\$0	\$0	\$0
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$100,376		\$0	\$0	
E-336	Sibley Return On and NFOM Residential	407.482	\$0	-\$6,855,969	-\$6,855,969	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$6,855,969		\$0	\$0	
E-337	Sibley Return On and NFOM Commercial	407.483	\$0	-\$4,767,877	-\$4,767,877	\$0	\$0	\$0
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$4,767,877		\$0	\$0	
E-338	Sibley Return On and NFOM Industrial	407.484	\$0	-\$1,483,193	-\$1,483,193	\$0	\$0	\$0
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$1,483,193		\$0	\$0	
E-339	Accretion Exp - ARO	411.109	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-342	State Cap Stk Eax Elec	408.101	\$0	\$0	\$0	\$0	\$0	\$0
	No adjustment		\$0	\$0		\$0	\$0	
E-343	Payroll Taxes	408.140	\$0	\$463,608	\$463,608	\$0	\$0	\$0
	1. To adjust test year for payroll taxes to 6/30/24. (Ferguson)		\$0	\$463,608		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-344	Property Taxes General	408.120	\$0	-\$1,341,264	-\$1,341,264	\$0	\$0	\$0
	1. To annualize property tax expense. (Lyons)		\$0	-\$1,341,264		\$0	\$0	
E-345	Earnings Tax Electric	408.110	\$0	-\$10,594	-\$10,594	\$0	\$0	\$0
	1. To annualize KC earnings tax. (Young)		\$0	-\$10,594		\$0	\$0	
E-346	Missouri Franchise Taxes/Misc.	408.010	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-351	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$25,552,200	\$25,552,200
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$25,552,200	
	No Adjustment		\$0	\$0		\$0	\$0	
E-352	Fed Inc Tax Elec Current	409.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-353	State Income Taxes Current	409.103	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-356	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$10,720,814	\$10,720,814
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$10,720,814	
	No Adjustment		\$0	\$0		\$0	\$0	
E-357	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$108,510	-\$108,510
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$108,510	
E-358	Amortization of Protected EDIT (ARAM)	410.110	\$0	\$0	\$0	\$0	-\$25,671,627	-\$25,671,627
	1. To Annualize Amortization of Protected EDIT (ARAM)		\$0	\$0		\$0	-\$25,671,627	
E-359	Amort of Unprotected EDIT (10 Year)	410.111	\$0	\$0	\$0	\$0	-\$8,611,050	-\$8,611,050
	1. To Annualize Amort of Unprotected EDIT (10 Year)		\$0	\$0		\$0	-\$8,611,050	
E-360	Amort of Unprotected EDIT (4 Year)	411.110	\$0	\$0	\$0	\$0	-\$4,953,399	-\$4,953,399
	1. To Annualize Amort of Unprotected EDIT (4 Year)		\$0	\$0		\$0	-\$4,953,399	
E-361	Amort of Exces EDIT-Sibley	411.111	\$0	\$0	\$0	\$0	-\$3,186,604	-\$3,186,604
	1. To Annualize Amort of Exces EDIT-Sibley		\$0	\$0		\$0	-\$3,186,604	
E-362	Additional DIT	411.410	\$0	\$0	\$0	\$0	\$344,062	\$344,062
	1. To Annualize Additional DIT		\$0	\$0		\$0	\$344,062	

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.91% Return	E 7.03% Return	F 7.16% Return
1	TOTAL NET INCOME BEFORE TAXES		\$150,457,893	\$225,542,274	\$230,466,753	\$235,391,230
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$144,355,578	\$144,355,578	\$144,355,578	\$144,355,578
4	Plant Amortization Expense		\$1,173,911	\$1,173,911	\$1,173,911	\$1,173,911
5	50% Meals		\$11,619	\$11,619	\$11,619	\$11,619
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$145,541,108	\$145,541,108	\$145,541,108	\$145,541,108
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.1750%	\$65,258,292	\$65,258,292	\$65,258,292	\$65,258,292
9	Tax Straight-Line Depreciation		\$190,112,103	\$190,112,103	\$190,112,103	\$190,112,103
10	IRS Plant Amortization		\$387,055	\$387,055	\$387,055	\$387,055
11	Employee 401K ESOP		\$372,952	\$372,952	\$372,952	\$372,952
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$256,130,402	\$256,130,402	\$256,130,402	\$256,130,402
13	NET TAXABLE INCOME		\$39,868,599	\$114,952,980	\$119,877,459	\$124,801,936
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$39,868,599	\$114,952,980	\$119,877,459	\$124,801,936
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,437,199	\$4,136,557	\$4,313,597	\$4,490,636
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$38,431,400	\$110,816,423	\$115,563,862	\$120,311,300
19	Federal Income Tax at the Rate of	21.00%	\$8,070,594	\$23,271,449	\$24,268,411	\$25,265,373
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$38,584	\$38,584	\$38,584	\$38,584
22	Solar Credit		\$154,740	\$154,740	\$154,740	\$154,740
23	Net Federal Income Tax		\$7,877,270	\$23,078,125	\$24,075,087	\$25,072,049
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$39,868,599	\$114,952,980	\$119,877,459	\$124,801,936
26	Deduct Federal Income Tax at the Rate of	50.000%	\$3,938,635	\$11,539,063	\$12,037,544	\$12,536,025
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$35,929,964	\$103,413,917	\$107,839,915	\$112,265,911
29	Subtract Missouri Income Tax Credits					
30	MO State Credit		\$0	\$0	\$0	\$0
31	Missouri Income Tax at the Rate of	4.000%	\$1,437,199	\$4,136,557	\$4,313,597	\$4,490,636
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$39,868,599	\$114,952,980	\$119,877,459	\$124,801,936
34	Deduct Federal Income Tax - City Inc. Tax		\$7,877,270	\$23,078,125	\$24,075,087	\$25,072,049
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,437,199	\$4,136,557	\$4,313,597	\$4,490,636
36	City Taxable Income		\$30,554,130	\$87,738,298	\$91,488,775	\$95,239,251
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$7,877,270	\$23,078,125	\$24,075,087	\$25,072,049
42	State Income Tax		\$1,437,199	\$4,136,557	\$4,313,597	\$4,490,636
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,314,469	\$27,214,682	\$28,388,684	\$29,562,685
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		\$10,720,814	\$10,720,814	\$10,720,814	\$10,720,814
47	Amortization of Deferred ITC		-\$108,510	-\$108,510	-\$108,510	-\$108,510
48	Amortization of Protected EDIT (ARAM)		-\$3,716,554	-\$3,716,554	-\$3,716,554	-\$3,716,554
49	Amort of Unprotected EDIT (10 Year)		-\$6,328,720	-\$6,328,720	-\$6,328,720	-\$6,328,720
50	Amort of Unprotected EDIT (4 Year)		-\$6,238,918	-\$6,238,918	-\$6,238,918	-\$6,238,918
51	Amort of Exces EDIT-Sibley		-\$3,606,740	-\$3,606,740	-\$3,606,740	-\$3,606,740
52	Additional DIT		\$339,883	\$339,883	\$339,883	\$339,883
53	TOTAL DEFERRED INCOME TAXES		-\$8,938,745	-\$8,938,745	-\$8,938,745	-\$8,938,745
54	TOTAL INCOME TAX		\$375,724	\$18,275,937	\$19,449,939	\$20,623,940

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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 9.49%	F Weighted Cost of Capital 9.74%	G Weighted Cost of Capital 9.99%
1	Common Stock	\$1,578,150,861	49.88%		4.733%	4.858%	4.983%
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	\$1,586,007,228	50.12%	4.34%	2.175%	2.175%	2.175%
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	\$3,164,158,089	100.00%		6.908%	7.033%	7.158%
8	PreTax Cost of Capital				8.376%	8.540%	8.705%