

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Evergy Missouri West, Inc.            )  
d/b/a Evergy Missouri West’s Request for            )  
Authority to Implement a General Rate                )  
Increase for Electric Service                            )        **File No. ER-2024-0189**

**RECONCILIATION**

**COMES NOW** the Staff of the Missouri Public Service Commission (“Staff”), by and through undersigned counsel, and in response to the Commission’s March 8, 2024 *Order Granting Applications to Intervene and Order Setting Procedural Schedule*, wherein the Commission ordered a reconciliation to be filed on September 23, 2024, files the attached Reconciliation. This Reconciliation contains all adjustments.

Respectfully submitted,

**/s/ Travis J. Pringle**  
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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to all parties and/or counsel of record as reflected on the certified service list maintained by the Commission in its Electronic Filing Information System this 23rd day of September, 2024.

**/s/ Travis J. Pringle**

Evergy Metro Missouri West			
ER-2024-0189			
Revenue Requirement Reconciliation			
Line No.			
1	<b>Evergy Missouri West Corrected True-up Direct</b>		<b>95,364,504</b>
2			
3	<b>Rate of Return &amp; Capital Structure</b>		
4	Capital Structure Issue	9,210	
5	Return on Equity Issue - MO West 10.5%, Staff - 9.74%	(14,954,701)	
6	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		<b>(14,945,491)</b>
7			
8	<b>Rate Base Issues</b>		
9	Allocate Greenwood Solar Facility	(489,350)	
10	Allocate Greenwood Solar Facility	192,334	
11	Prepayments - EEI Dues	(1,670)	
12	Property Tax Deferral	(364,471)	
13	Other rate base differences	362,797	
14	<b>Sub Total - Rate Base Issues</b>		<b>(300,360)</b>
15			
16	<b>Income Statement - Revenue Issues</b>		
17	Weather Normalization	(215,055)	
18	Rate Switching	(330,394)	
19	EE Adjustment	146,354	
20	Customer Growth Adjustment	1,144,231	
21	TOU Adjustment	(3,098,164)	
22	Forfeited Discounts ASK	47,606	
23	Schedule SIL	(515,000)	
24	TCR, Anc Serv, RNU, MINT	(22,323,768)	
25	Other revenue differences	141,220,894	
26	<b>Sub Total - Revenue Issues</b>		<b>116,076,705</b>
27			
28	<b>Income Statement - Expense Issues</b>		
29			
30	Severance Costs (CS-11)	(153,914)	
31	Inflation Bonus (CS-11)	(88,745)	
32	Bad Debt Expense	(313,867)	
33	Fuel/P.P. (Energy)/Fuel Adders	(90,267,161)	
34	Annualized Generation Maintenance	84,813	
35	Annualized Transmission Maintenance	(475,404)	
36	Annualized Distribution Maintenance	(267,694)	
37	Crossroads Transmission	(16,694,836)	
38	Payroll Annualization	(251,367)	
39	Incentive Comp	(90,786)	
40	Annualize KC Earnings Tax	(10,575)	
41	Payroll Taxes	(61,711)	
42	Pension	(18,367)	
43	OPEB FAS 106	4,054	
44	SERP	(2,111)	
45	Storm Reserve	(612,684)	
46	Rate Case Expense	(195,021)	
47	Regulatory Assessments - Crossroads	(202,169)	
48	CIPS/Cyber Security O&M	-	
49	Advertising	(119,160)	
50	Dues/Donations - EEI Dues	(187,603)	
51	Amortization of PISA FAC Deferral	(406,728)	
52	Remove CWIP/FERC Incentives - Transource	(88,512)	
53	Common Use Billings	(2,593,152)	
54	Property Taxes	(4,400,647)	
55	Amort RA - TOU Program Costs	(231,220)	
56	Other expense differences	1,447,253	
53	<b>Sub Total - Operations &amp; Maintenance Expense Issues</b>		<b>(116,197,315)</b>
54			
55	<b>Income Tax Issues - Income Statement</b>		
56	Amortization of Excess Deferred Tax-ARAM	(71,617)	
57	Other income tax differences	(173,350)	
58	<b>Sub Total - Income Tax Issues - Income Statement</b>		<b>(\$244,968)</b>
59			
60	Total Value of All Issues		<b>(15,611,429)</b>
61			
62	Unreconciled Difference/Rounding		49,594
63			
64	<b>Staff Revenue Requirement at True-Up Rebuttal</b>		<b>79,802,669</b>

**Evergy Metro Missouri West**

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Revenue Requirement Reconciliation

Line No.			
65			
66	<b>Office of the Public Counsel</b>		
67			
68	Value of Capital Structure Issue - Staff / OPC	(7,094,809)	
69	Return on Equity - OPC - 9.50%	(4,808,704)	
70	Sub-Total Rate of Return and Capital Structure Differences		<b>(11,903,512)</b>
71			
72	Net Operating Loss Exclusion	(6,173,193)	
73	Sub-Total Rate Base Issues		<b>(6,173,193)</b>
74			
75	No hedging in base rates and do not put in the Fuel Clause	(5,586,118)	
76	Hedging - Remove amort over 4 yrs from base rates.	(3,491,324)	
77	TOU - Disallow 50% portion of Edu Costs.	(281,121)	
78	Asset retirement recognition in income tax expense	(14,224,613)	
79	Rate Case Expense	(275,250)	
80	Sub-Total Income Statement Issues		<b>(23,858,426)</b>
81			
82	<b>Office of the Public Counsel - Total Issue Value</b>		<b>(41,935,131)</b>