FILED
November 1, 2024
Data Center
Missouri Public
Service Commission

## Exhibit No. 279

Staff – Exhibit 270 Reconciliation File No. ER-2024-0189

# DEFORE 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	)	File No. ER-2024-0189
Authority to Implement a General Rate	)	
Increase for Electric Service	)	

#### **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

Travis J. Pringle
Missouri Bar No. 71128
Chief Deputy Counsel
Attorney for the Staff of the
Missouri Public Service Commission
P.O. Box 360
Jefferson City, Mo 65102-0360
(573) 751-5700 (Telephone)
(573) 526-1500 (Facsimile)
(Email) travis.pringle@psc.mo.gov

#### **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

Ine No.		Evergy Metro Missouri West ER-2024-0189		
Income No.				
Severage		rterende rteganoment rtesenomaden		
Severage	Lino No			
Rate of Return & Capital Structure   9,210		orgy Missouri Wost Corrected True-up Direct		95 364 50
Rate of Return & Capital Structure		ergy wissouri west corrected True-up Direct		95,364,50
Capital Structure Issue		to of Poturn & Capital Structure		
5         Return on Equity Issue - MO West 10.5%, Staff - 9.74%         (14,945,77)           6         Sub-Total Rate of Return and Capital Structure Differences         (14,945,77)           7         Rate Base Issues         (480,350)           9         Allocate Greenwood Solar Facility         (1970)           10         Allocate Greenwood Solar Facility         (1970)           11         Propayments - EEI Dues         (1670)           12         Proparty Tax Dotateral         (364,471)           13         Other rate base differences         352,797           14         Sub Total - Rate Base Issues         (300,303)           16         Income Statement - Revenue Issues         (215,055)           17         Weather Normalization         (215,055)           18         Rate Switching         (330,394)           19         EE Adjustment         (46,354)           20         Customer Growth Adjustment         (1,46,354)           21         TOU Adjustment         (3,098)           22         Forfeited Discounts ASK         47,606           23         Schedule St.         (47,606           24         TOR, Ans Serv, RNU, MiNT         (22,327,68)           25         Other revenue differences		•	0.240	
Rate Base Issues				
Rate Base Issues			(14,954,701)	(4.4.0.45.4)
8         Rate Base Issues         (489.350)           9         Allocate Greenwood Solar Facility         (192.34)           11         Prepayments: EEI Dues         (1670)           12         Property Tax Deferral         (364.471)           13         Other rate base differences         362,797           14         Sub Total - Rate Base Issues         (300.361)           16         Income Statement - Revenue Issues         (215.055)           17         Weather Normalization         (215.055)           18         Rate Switching         (330,394)           19         EE Adjustment         1,46,364           20         Customer Growth Adjustment         (1,44,231)           21         TOU Adjustment         (3,099,164)           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         Sub Total - Revenue Issues         141,220,894           27         Income Statement - Expense Issues         1(5,5914)           28         Income Statement - Expense Issues         1(16,076, <tr< td=""><td></td><td>b-Total Rate of Return and Capital Structure Differences</td><td></td><td>(14,945,4</td></tr<>		b-Total Rate of Return and Capital Structure Differences		(14,945,4
Milocate Greenwood Solar Facility				
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11				
12		· · · · · · · · · · · · · · · · · · ·		
13				
14				
15			362,797	
16	14 <b>S</b> u	b Total - Rate Base Issues		(300,3
17				
18	16 <b>Inc</b>	ome Statement - Revenue Issues		
18	17	Weather Normalization	(215,055)	
19				
20			` '	
TOU Adjustment				
22				
23				
24         TCR, Anc Serv, RNU, MINT         (22,323,768)           25         Other revenue differences         141,220,894           26         Sub Total - Revenue Issues         116,076;           27         Income Statement - Expense Issues         116,076;           29         Severance Costs (CS-11)         (153,914)           30         Severance Costs (CS-11)         (88,745)           31         Inflation Bonus (CS-11)         (88,745)           33         Fuel/P.P. (Energy)/Fuel Adders         (90,267,161)           34         Annualized Generation Maintenance         84,813           34         Annualized Transmission Maintenance         (475,404)           36         Annualized Distribution Maintenance         (267,694)           37         Crossroads Transmission         (16,894,836)           38         Payroll Annualization         (251,367)           39         Incentive Comp         (90,786)           40         Annualized 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<				
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27			141,220,094	116 076 7
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29		ama Statement Evnence legues		
30   Severance Costs (CS-11)		ome Statement - Expense issues		
Inflation Bonus (CS-11)   (88,745)				
Bad Debt Expense   (313,867)		1 1		
33   Fuel/P.P. (Energy)/Fuel Adders   (90,267,161)     34   Annualized Generation Maintenance   84,813     35   Annualized Transmission Maintenance   (267,694)     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   (2,111)     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   (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   (173,350)     57   Other income tax differences   (173,350)     58   Sub Total - Income Tax Issues - Income Statement   (15,611,611)     60   Unreconciled Difference/Rounding   (49,594)				
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			, , ,	
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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				
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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       Sub Total - Operations & Maintenance Expense Issues       (116,197,3         54       Income Tax Issues - Income Statement       (71,617)         57       Other income tax differences       (71,617)         58       Sub Total - Income Tax Issues - Income Statement       (8244,9	39	Incentive Comp	(90,786)	
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,350)           54         Income Tax Issues - Income Statement         (71,617)           55         Income Tax Issues - Income Statement         (\$244,60)           56         Amortization of Excess Deferred Tax-ARAM         (71,617)	40	Annualize KC Earnings Tax	(10,575)	
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,350)           55         Income Tax Issues - Income Statement         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,9           60         Total Value of All Issues	41	Payroll Taxes	(61,711)	
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,3           54         Income Tax Issues - Income Statement         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,9           60         Total Value of All Issues         <	42	Pension	(18,367)	
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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         Sub Total - Operations & Maintenance Expense Issues         (116,197,3)           54         Total Operations & Maintenance Expense Issues         (171,617)           55         Income Tax Issues - Income Statement         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,9)           60         Total Value of All Issues         (15,611,4)           61         Unreconciled Difference/Rounding         49,4				
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,3)           54         Income Tax Issues - Income Statement         (71,617)           55         Amortization of Excess Deferred Tax-ARAM         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,9)           60         Total Value of All Issues         (15,611,4)           61         Unreconciled Difference/Rounding         49,4				
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,333)           54         Income Tax Issues - Income Statement         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,50)           59         (170,617)         (\$244,50)           60         Total Value of All Issues         (15,611,611,611)           61         Unreconciled Difference/Rounding         49,6			(119 160)	
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         Sub Total - Operations & Maintenance Expense Issues         (116,197,3)           54         55         Income Tax Issues - Income Statement         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,5)           59         (50         Total Value of All Issues         (15,611,4)           61         Unreconciled Difference/Rounding         49,4				
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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         Sub Total - Operations & Maintenance Expense Issues         (116,197,3)           54         Income Tax Issues - Income Statement         (71,617)           56         Amortization of Excess Deferred Tax-ARAM         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,5)           59         (15,611,4)           60         Total Value of All Issues         (15,611,4)           61         (15,611,4)           62         Unreconciled Difference/Rounding         49,4)				
54         Property Taxes         (4,400,647)           55         Amort RA - TOU Program Costs         (231,220)           56         Other expense differences         1,447,253           53         Sub Total - Operations & Maintenance Expense Issues         (116,197,3)           54         Income Tax Issues - Income Statement         (71,617)           56         Amortization of Excess Deferred Tax-ARAM         (71,617)           57         Other income tax differences         (173,350)           58         Sub Total - Income Tax Issues - Income Statement         (\$244,9)           59         (15,611,4)           60         Total Value of All Issues         (15,611,4)           61         Unreconciled Difference/Rounding         49,9				
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57 Other income tax differences 58 <b>Sub Total - Income Tax Issues - Income Statement</b> 59 60 Total Value of All Issues 61 62 Unreconciled Difference/Rounding (173,350) (\$244,99)	-		<b></b>	
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61 Unreconciled Difference/Rounding 49,		al Value of All Issues		(15,611,4
	61			
	62 Un	reconciled Difference/Rounding		49,5
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	ER-2024-0189		
	Revenue Requirement Reconciliation		
Line No.			
65			
66	Office of the Public Counsel		
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		(11,903,51
71			•
72	Net Operating Loss Exclusion	(6,173,193)	
73	Sub-Total Rate Base Issues		(6,173,19
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		(23,858,420
81			
82	Office of the Public Counsel - Total Issue Value		(41,935,13
			, , ,