

**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) **Case No. ER-2022-0130**
Authority to Implement a General Rate)
Increase for Electric Service.)

NOTICE OF FILING OF REVISED ACCOUNTING SCHEDULES

COMES NOW the Staff of the Missouri Public Service Commission and here by notifies the Commission and all parties that it is herewith filing *Revised Accounting Schedules*. Staff filed its Evergy Missouri West Direct Accounting Schedules on June 8, 2022, which were corrected on June 13, 2022, to remove inadvertently included Evergy Missouri Metro Income Statement Detail-Schedule 9. After Staff filed its direct case on June 8, 2022, the Company notified Staff that two material errors existed in Staff's model for Evergy Missouri West. The first error is that Staff reflected the June 30, 2021 balance of Plant-in-Service and Accumulated Depreciation Reserve rather than the December 31, 2021 balances as Staff intended. Correcting the error causes Staff's rate base, depreciation expense, and deferred tax expense components of its Accounting Schedules to materially change. The second error in Staff's model was an oversight of the test year amount for state tax expense. During Staff's annualization of total income tax expense, the total test year expense was not adjusted as intended. The effect of correcting these two errors in Staff's Accounting Schedules increases Staff's recommended revenue requirement by approximately \$27.5 million. Staff's revised Direct Accounting Schedules for Evergy Missouri West are attached.

Respectfully submitted,

/s/ Nicole Mers

Nicole Mers

Deputy Counsel

Missouri Bar No. 66766

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**Attorney for the Staff of the
Missouri Public Service Commission**

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been emailed to all parties and/or counsel of record on this 15h day of June, 2022.

/s/ Nicole Mers

Exhibit No.: `

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2022-0130

Date Prepared: June 8, 2022



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
REVISED STAFF DIRECT FILING - JUNE 8, 2022
STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI WEST
Test Year Ending June 30, 2021
Update Period December 31, 2021
True Up Period May 31, 2022

CASE NO. ER-2022-0130

Jefferson City, MO

June 2022

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.58% Return	<u>C</u> 6.71% Return	<u>D</u> 6.83% Return
1	Net Orig Cost Rate Base	\$2,178,604,292	\$2,178,604,292	\$2,178,604,292
2	Rate of Return	6.58%	6.71%	6.83%
3	Net Operating Income Requirement	\$143,352,162	\$146,075,418	\$148,798,673
4	Net Income Available	\$139,023,178	\$139,023,178	\$139,023,178
5	Additional Net Income Required	\$4,328,984	\$7,052,240	\$9,775,495
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,108,898	\$19,961,353	\$20,813,806
8	Current Income Tax Available	\$17,753,808	\$17,753,808	\$17,753,808
9	Additional Current Tax Required	\$1,355,090	\$2,207,545	\$3,059,998
10	Revenue Requirement	\$5,684,074	\$9,259,785	\$12,835,493
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,602,728	\$24,602,728	\$24,602,728
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$30,286,802	\$33,862,513	\$37,438,221

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,898,918,981
2	Less Accumulated Depreciation Reserve		\$1,136,523,276
3	Net Plant In Service		<u>\$2,762,395,705</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$39,273,641
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$45,961,564
8	Prepayments		\$4,630,405
9	Emission Allowances - energy factor		\$0
10	Fuel Inventory-Coal		\$7,533,373
11	Fuel Inventory-Oil		\$12,642,318
12	Fuel Inventory-Other		\$240,486
13	FAS 87 Pension Tracker		\$9,470,983
14	OPEB Tracker		-\$4,989,483
15	Pay as You Save		\$10,396
16	PISA Deferral - regulatory asset		\$23,082,690
17	Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$2,569,588
18	Iatan Unit 1 and Common Regulatory Asset Vintage 2		\$1,161,369
19	Iatan Unit 2 Regulatory Asset Vintage 1		\$4,943,214
20	Iatan Unit 2 Regulatory Asset Vintage 2		\$7,249,717
21	DSM Programs		-\$6,746,953
22	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$68,486,026</u>
23	SUBTRACT FROM NET PLANT		
24	Federal Tax Offset	3.2575%	\$551,680
25	State Tax Offset	3.2575%	\$98,561
26	City Tax Offset	3.2575%	\$0
27	Interest Expense Offset	17.9151%	\$7,396,169
28	Contributions in Aid of Construction		\$0
29	Customer Deposits		\$2,232,096
30	Customer Advances for Construction		\$3,940,212
31	Income Eligible Weatherization Liability		\$899,317
32	Accumulated Deferred Income Taxes		\$476,640,623
33	ER-2018-0145 Protected EDIT - Rate Case		\$96,623,348
34	ER-2018-0145 Unprotected EDIT - Rate Case		\$27,708,910
35	ER-2018-0145 EDIT - Stub Period		\$1,441,426
36	EDIT - MO Tax Change		\$20,209,848
37	Excess ADIT - Sibley		\$14,535,249
38	TOTAL SUBTRACT FROM NET PLANT		<u>\$652,277,439</u>
39	Total Rate Base		<u>\$2,178,604,292</u>

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 Plant In Service

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
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.7361%	\$0	\$96,409
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	\$18,329,597	P-5	\$0	\$18,329,597	99.7361%	\$0	\$18,281,225
6	303.020	Misc Intangible - Capitalized Software - 5 Year latan Demand	\$0	P-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	99.4012%	\$0	\$347,904
8	303.020	MEEIA Uplight - 100% MO	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line Demand	\$72,118	P-9	\$0	\$72,118	99.8100%	\$0	\$71,981
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$931,039	P-10	\$0	\$931,039	99.8100%	\$0	\$929,270
11	303.130	Misc Radio Frequencies	\$107,698	P-11	\$0	\$107,698	99.8100%	\$0	\$107,493
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$33,969,791		\$0	\$33,969,791		\$0	\$33,890,200
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
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	\$12,725	P-45	\$0	\$12,725	99.8100%	\$0	\$12,701
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

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Plant In Service

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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	\$12,725		\$0	\$12,725		\$0	\$12,701
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	\$6,557,832	P-54	\$0	\$6,557,832	99.8100%	\$0	\$6,545,372
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$17,856,692	P-55	\$0	\$17,856,692	99.8100%	\$0	\$17,822,764
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,824,096	P-56	\$0	\$30,824,096	99.8100%	\$0	\$30,765,530
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,590,599	P-57	\$0	\$6,590,599	99.8100%	\$0	\$6,578,077
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,263,072	P-58	\$0	\$2,263,072	99.8100%	\$0	\$2,258,772
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$429,576	P-59	\$0	\$429,576	99.8100%	\$0	\$428,760
60		TOTAL JEFFREY UNIT 1 - STEAM	\$64,593,431		\$0	\$64,593,431		\$0	\$64,470,703
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	\$5,183,569	P-63	\$0	\$5,183,569	99.8100%	\$0	\$5,173,720
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,001,898	P-64	\$0	\$21,001,898	99.8100%	\$0	\$20,961,994
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,185,537	P-65	\$0	\$15,185,537	99.8100%	\$0	\$15,156,684
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,710,517	P-66	\$0	\$6,710,517	99.8100%	\$0	\$6,697,767
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,621,266	P-67	\$0	\$2,621,266	99.8100%	\$0	\$2,616,286
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	\$51,522,177		\$0	\$51,522,177		\$0	\$51,424,285
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	\$5,843,584	P-72	\$0	\$5,843,584	99.8100%	\$0	\$5,832,481
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,463,865	P-73	\$0	\$25,463,865	99.8100%	\$0	\$25,415,484
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,686,319	P-74	\$0	\$15,686,319	99.8100%	\$0	\$15,656,515
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$9,105,913	P-75	\$0	\$9,105,913	99.8100%	\$0	\$9,088,612
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,466,040	P-76	\$0	\$2,466,040	99.8100%	\$0	\$2,461,355
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$437,674	P-77	\$0	\$437,674	99.8100%	\$0	\$436,842
78		TOTAL JEFFREY UNIT 3 - STEAM	\$59,006,491		\$0	\$59,006,491		\$0	\$58,894,379
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	\$6,277,521	P-81	\$410,538	\$6,688,059	99.8100%	\$0	\$6,675,352
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$7,285,780	P-82	\$1,438,628	\$8,724,408	99.8100%	\$0	\$8,707,832
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,631,833	P-83	\$0	\$17,631,833	99.8100%	\$0	\$17,598,333
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,156,110	P-84	\$0	\$2,156,110	99.8100%	\$0	\$2,152,013
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,222,911	P-85	\$1,750,630	\$2,973,541	99.8100%	\$0	\$2,967,891
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,679,238	P-86	\$32,089	\$1,711,327	99.8100%	\$0	\$1,708,075
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$36,475,238		\$3,743,589	\$40,218,827		\$0	\$40,142,411
88		IATAN UNIT 1 - STEAM							
89	310.000	Land - Electric - Iatan 1	\$249,279	P-89	\$0	\$249,279	99.8100%	\$0	\$248,805
90	311.000	Structures - Electric - Iatan 1	\$5,278,747	P-90	\$0	\$5,278,747	99.8100%	\$0	\$5,268,717
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	\$122,477,083	P-92	\$0	\$122,477,083	99.8100%	\$0	\$122,244,377
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	\$21,720,527	P-95	\$0	\$21,720,527	99.8100%	\$0	\$21,679,258
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,775,823	P-96	\$0	\$17,775,823	99.8100%	\$0	\$17,742,049
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$21,473	P-97	\$0	-\$21,473	100.0000%	\$0	-\$21,473
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,314,058	P-98	\$0	\$2,314,058	99.8100%	\$0	\$2,309,661
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383

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100		TOTAL IATAN UNIT 1 - STEAM	\$169,969,016		\$0	\$169,969,016		\$0	\$169,645,501
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$30,088,581	P-102	\$0	\$30,088,581	99.8100%	\$0	\$30,031,413
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	\$219,341,915	P-104	\$0	\$219,341,915	99.8100%	\$0	\$218,925,165
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	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$74,088,425	P-107	\$0	\$74,088,425	99.8100%	\$0	\$73,947,657
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	\$18,483,177	P-109	\$0	\$18,483,177	99.8100%	\$0	\$18,448,059
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	\$1,775,917	P-111	\$0	\$1,775,917	99.8100%	\$0	\$1,772,543
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	\$339,622,853		\$0	\$339,622,853		\$0	\$338,969,675
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	\$30,325,156	P-116	\$0	\$30,325,156	99.8100%	\$0	\$30,267,538
117	312.000	Boiler Plant Equipment - Iatan Common	\$55,997,328	P-117	\$0	\$55,997,328	99.8100%	\$0	\$55,890,933
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	\$8,245,483	P-120	\$0	\$8,245,483	99.8100%	\$0	\$8,229,817
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,598,955	P-121	\$0	\$2,598,955	99.8100%	\$0	\$2,594,017
122		TOTAL IATAN FACILITY COMMON - STEAM	\$98,939,305		\$0	\$98,939,305		\$0	\$98,751,320
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	P-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$927,980	P-125	\$0	\$927,980	94.2529%	\$0	\$874,648
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$768,662	P-126	\$0	\$768,662	75.7025%	\$0	\$581,896
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	P-127	\$0	\$0	75.7025%	\$0	\$0
128	314.000	Turbogenerator - Electric - Lake Road 1	\$3,559,513	P-128	\$0	\$3,559,513	98.7549%	\$0	\$3,515,194
129	315.000	Accessory Equip - Electric - Lake Road 1	\$2,002,936	P-129	\$0	\$2,002,936	91.4012%	\$0	\$1,830,708
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	P-130	\$0	\$0	71.3351%	\$0	\$0
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,259,091		\$0	\$7,259,091		\$0	\$6,802,446
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	P-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$1,009,198	P-134	\$0	\$1,009,198	94.2529%	\$0	\$951,198
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$55,771	P-135	\$0	\$55,771	75.7025%	\$0	\$42,220
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-136	\$0	\$0	75.7025%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,745,220	P-137	\$0	\$3,745,220	98.7549%	\$0	\$3,698,588
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,719,390	P-138	\$0	\$1,719,390	91.4012%	\$0	\$1,571,543
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	P-139	\$0	\$0	71.3351%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,529,579		\$0	\$6,529,579		\$0	\$6,263,549
141		LAKE ROAD UNIT 3 - STEAM							
142	310.000	Land - Electric - Lake Road 3	\$0	P-142	\$0	\$0	99.8100%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 3	\$331,110	P-143	\$0	\$331,110	94.2529%	\$0	\$312,081
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$399,276	P-144	\$0	\$399,276	75.7025%	\$0	\$302,262
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$1,314,381	P-146	\$0	\$1,314,381	98.7549%	\$0	\$1,298,016
147	315.000	Accessory Equip - Electric - Lake Road 3	\$83,389	P-147	\$0	\$83,389	91.4012%	\$0	\$76,219
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	P-148	\$0	\$0	71.3351%	\$0	\$0
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$2,128,156		\$0	\$2,128,156		\$0	\$1,988,578
150		LAKE ROAD UNIT 4 - STEAM							
151	310.000	Land - Electric - Lake Road 4	\$0	P-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$3,588,154	P-152	\$0	\$3,588,154	94.2529%	\$0	\$3,381,939
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$21,414,339	P-153	\$0	\$21,414,339	75.7025%	\$0	\$16,211,190
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-154	\$0	\$1,139,260	75.7025%	\$0	\$862,448

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155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,230,659	P-155	\$0	\$11,230,659	98.7549%	\$0	\$11,090,826
156	315.000	Accessory Equip - Electric - Lake Road 4	\$3,942,747	P-156	\$0	\$3,942,747	91.4012%	\$0	\$3,603,718
157	316.000	Misc Power Plant Equip - Lake Road 4	\$21,443	P-157	\$0	\$21,443	71.3351%	\$0	\$15,296
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,336,602		\$0	\$41,336,602		\$0	\$35,165,417
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$38,919	P-160	\$0	\$38,919	99.8100%	\$0	\$38,845
161	311.000	Structures - Electric - Lake Road Boilers	\$22,474,137	P-161	\$0	\$22,474,137	94.2529%	\$0	\$21,182,526
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$74,758,227	P-162	\$0	\$74,758,227	75.7025%	\$0	\$56,593,847
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$4,443,505	P-163	\$0	\$4,443,505	70.7025%	\$0	\$3,141,669
164	314.000	Turbogenerator - Electric - Lake Road Boilers	\$1,667,055	P-164	\$0	\$1,667,055	98.7549%	\$0	\$1,646,298
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$8,453,909	P-165	\$0	\$8,453,909	91.4012%	\$0	\$7,726,974
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$2,480,988	P-166	\$0	\$2,480,988	71.3351%	\$0	\$1,769,815
167		TOTAL LAKE ROAD BOILERS - STEAM	\$114,316,740		\$0	\$114,316,740		\$0	\$92,099,974
168		TOTAL STEAM PRODUCTION	\$991,711,404		\$3,743,589	\$995,454,993		\$0	\$964,630,939
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		CROSSROAD UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-175	\$0	\$0	99.8100%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1	\$0	P-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$313,007	P-177	\$0	\$313,007	99.8100%	\$0	\$312,412
178	342.000	Fuel Holders - Crossroads 1	\$610,695	P-178	\$0	\$610,695	99.8100%	\$0	\$609,535
179	343.000	Prime Movers - Crossroads 1	\$21,197,693	P-179	\$0	\$21,197,693	99.8100%	\$0	\$21,157,417
180	344.000	Generators - Crossroads 1	\$4,110,919	P-180	\$0	\$4,110,919	99.8100%	\$0	\$4,103,108
181	345.000	Accessory - Crossroads 1	\$5,048,036	P-181	\$0	\$5,048,036	99.8100%	\$0	\$5,038,445
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-182	\$0	\$0	99.8100%	\$0	\$0
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,280,350		\$0	\$31,280,350		\$0	\$31,220,917
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	P-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$309,084	P-187	\$0	\$309,084	99.8100%	\$0	\$308,497
188	342.000	Fuel Holders - Crossroad 2	\$1,010,528	P-188	\$0	\$1,010,528	99.8100%	\$0	\$1,008,608
189	343.000	Prime Movers - Crossroads 2	\$21,047,671	P-189	\$0	\$21,047,671	99.8100%	\$0	\$21,007,680
190	344.000	Generators - Crossroad 2	\$4,110,959	P-190	\$0	\$4,110,959	99.8100%	\$0	\$4,103,148
191	345.000	Accessory - Crossroad 2	\$2,881,206	P-191	\$0	\$2,881,206	99.8100%	\$0	\$2,875,732
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	P-192	\$0	\$0	99.8100%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,359,448		\$0	\$29,359,448		\$0	\$29,303,665
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-195	\$0	\$0	99.8100%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	P-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$309,084	P-197	\$0	\$309,084	99.8100%	\$0	\$308,497
198	342.000	Fuel Holders - Crossroads 3	\$610,695	P-198	\$0	\$610,695	99.8100%	\$0	\$609,535
199	343.000	Prime Movers - Crossroads 3	\$20,266,053	P-199	\$0	\$20,266,053	99.8100%	\$0	\$20,227,547
200	344.000	Generators - Crossroads 3	\$4,109,793	P-200	\$0	\$4,109,793	99.8100%	\$0	\$4,101,984
201	345.000	Accessory - Crossroads 3	\$4,715,453	P-201	\$0	\$4,715,453	99.8100%	\$0	\$4,706,494
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-202	\$0	\$0	99.8100%	\$0	\$0

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203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,011,078		\$0	\$30,011,078		\$0	\$29,954,057
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4	\$0	P-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$309,224	P-207	\$0	\$309,224	99.8100%	\$0	\$308,636
208	342.000	Fuel Holders - Crossroads 4	\$610,695	P-208	\$0	\$610,695	99.8100%	\$0	\$609,535
209	343.000	Prime Movers - Crossroads 4	\$20,490,666	P-209	\$0	\$20,490,666	99.8100%	\$0	\$20,451,734
210	344.000	Generators - Crossroads 4	\$4,109,980	P-210	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
211	345.000	Accessory - Crossroads 4	\$2,538,120	P-211	\$0	\$2,538,120	99.8100%	\$0	\$2,533,298
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,058,685		\$0	\$28,058,685		\$0	\$28,005,374
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$427,390	P-216	\$0	\$427,390	99.8100%	\$0	\$426,578
217	341.000	Structures - Electric - Crossroads Common	\$1,701,247	P-217	\$0	\$1,701,247	99.8100%	\$0	\$1,698,015
218	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-218	\$0	\$1,921,888	99.8100%	\$0	\$1,918,236
219	343.000	Prime Movers - Crossroads Common	\$0	P-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$30,923	P-220	\$0	\$30,923	99.8100%	\$0	\$30,864
221	345.000	Accessory - Crossroads Common	\$244,641	P-221	\$0	\$244,641	99.8100%	\$0	\$244,176
222	346.000	Misc Power Plant Equip - Crossroads Common	\$120,117	P-222	\$0	\$120,117	99.8100%	\$0	\$119,889
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	\$0	P-225	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
226	340.000	Land - Electric - Total Crossroads	\$0	P-226	-\$240,351	-\$240,351	99.8100%	\$0	-\$239,894
227	341.000	Structures - Electric - Total Crossroads	\$0	P-227	-\$1,279,957	-\$1,279,957	99.8100%	\$0	-\$1,277,525
228	342.000	Fuel Holders - Total Crossroads	\$0	P-228	-\$2,418,184	-\$2,418,184	99.8100%	\$0	-\$2,413,589
229	343.000	Prime Movers - Total Crossroads	\$0	P-229	-\$44,761,402	-\$44,761,402	99.8100%	\$0	-\$44,676,355
230	344.000	Generators - Total Crossroads	\$0	P-230	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
231	345.000	Accessory - Total Crossroads	\$0	P-231	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	P-232	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$70,354,885	-\$70,354,885		\$0	-\$70,221,210
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	P-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$838,985	P-236	\$0	\$838,985	99.8100%	\$0	\$837,391
237	342.000	Fuel Holders - Greenwood 1	\$1,295,417	P-237	\$0	\$1,295,417	99.8100%	\$0	\$1,292,956
238	343.000	Prime Movers - Greenwood 1	\$9,121,026	P-238	\$0	\$9,121,026	99.8100%	\$0	\$9,103,696
239	344.000	Generators - Greenwood 1	\$2,766,543	P-239	\$0	\$2,766,543	99.8100%	\$0	\$2,761,287
240	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-240	\$0	\$2,020,094	99.8100%	\$0	\$2,016,256
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-241	\$0	\$0	99.8100%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,042,065		\$0	\$16,042,065		\$0	\$16,011,586
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	P-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$197,444	P-245	\$0	\$197,444	99.8100%	\$0	\$197,069
246	342.000	Fuel Holders - Greenwood 2	\$426,046	P-246	\$0	\$426,046	99.8100%	\$0	\$425,237
247	343.000	Prime Movers - Greenwood 2	\$8,841,979	P-247	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
248	344.000	Generators - Greenwood 2	\$7,683,909	P-248	\$0	\$7,683,909	99.8100%	\$0	\$7,669,310
249	345.000	Accessory Equipment - Greenwood 2	\$1,936,570	P-249	\$0	\$1,936,570	99.8100%	\$0	\$1,932,891
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-250	\$0	\$0	99.8100%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$19,085,948		\$0	\$19,085,948		\$0	\$19,049,686
252		GREENWOOD UNIT 3 - NATURAL GAS							

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253	340.000	Land - Electric - Greenwood 3	\$0	P-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$907,073	P-254	\$0	\$907,073	99.8100%	\$0	\$905,350
255	342.000	Fuel Holders - Greenwood 3	\$1,359,683	P-255	\$0	\$1,359,683	99.8100%	\$0	\$1,357,100
256	343.000	Prime Movers - Greenwood 3	\$7,680,361	P-256	\$0	\$7,680,361	99.8100%	\$0	\$7,665,768
257	344.000	Generators - Greenwood 3	\$1,815,224	P-257	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
258	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-258	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	P-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$119,335	P-263	\$0	\$119,335	99.8100%	\$0	\$119,108
264	342.000	Fuel Holders - Greenwood 4	\$360,339	P-264	\$0	\$360,339	99.8100%	\$0	\$359,654
265	343.000	Prime Movers - Greenwood 4	\$9,179,236	P-265	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
266	344.000	Generators - Greenwood 4	\$1,651,920	P-266	\$0	\$1,651,920	99.8100%	\$0	\$1,648,781
267	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-267	\$0	\$417,178	99.8100%	\$0	\$416,385
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-268	\$0	\$0	99.8100%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,728,008		\$0	\$11,728,008		\$0	\$11,705,723
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$233,662	P-271	\$0	\$233,662	99.8100%	\$0	\$233,218
272	341.000	Structures - Electric - Greenwood Common	\$3,662,254	P-272	\$0	\$3,662,254	99.8100%	\$0	\$3,655,296
273	342.000	Fuel Holders - Greenwood Common	\$537,372	P-273	\$0	\$537,372	99.8100%	\$0	\$536,351
274	343.000	Prime Movers - Greenwood Common	\$1,628,014	P-274	\$0	\$1,628,014	99.8100%	\$0	\$1,624,921
275	344.000	Generators - Greenwood Common	\$0	P-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$2,062,489	P-276	\$0	\$2,062,489	99.8100%	\$0	\$2,058,570
277	346.000	Misc Power Plant Equip - Greenwood Common	\$199,888	P-277	\$0	\$199,888	99.8100%	\$0	\$199,508
278		TOTAL GREENWOOD COMMON	\$8,323,679		\$0	\$8,323,679		\$0	\$8,307,864
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$59,905	P-280	\$0	\$59,905	99.8100%	\$0	\$59,791
281	341.000	Structures - Electric - Nevada	\$527,845	P-281	\$0	\$527,845	99.8100%	\$0	\$526,842
282	342.000	Fuel Holders - Nevada	\$777,964	P-282	\$0	\$777,964	99.8100%	\$0	\$776,486
283	343.000	Prime Movers - Nevada	\$979,016	P-283	\$0	\$979,016	99.8100%	\$0	\$977,156
284	344.000	Generators - Nevada	\$615,536	P-284	\$0	\$615,536	99.8100%	\$0	\$614,366
285	345.000	Accessory Equipment - Nevada	\$549,179	P-285	\$0	\$549,179	99.8100%	\$0	\$548,136
286	346.000	Misc Power Plant Equip - Nevada	\$50,055	P-286	\$0	\$50,055	99.8100%	\$0	\$49,960
287		TOTAL NEVADA - OIL	\$3,559,500		\$0	\$3,559,500		\$0	\$3,552,737
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	P-289	\$0	\$0	99.8100%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-290	\$0	\$1,313,183	99.8100%	\$0	\$1,310,688
291	342.000	Fuel Holders - South Harper 1	\$400,000	P-291	\$0	\$400,000	99.8100%	\$0	\$399,240
292	343.000	Prime Movers - South Harper 1	\$22,593,546	P-292	\$0	\$22,593,546	99.8100%	\$0	\$22,550,618
293	344.000	Generators - South Harper 1	\$5,750,000	P-293	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
294	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-294	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-295	\$0	\$0	99.8100%	\$0	\$0
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	P-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-299	\$0	\$1,312,301	99.8100%	\$0	\$1,309,808
300	342.000	Fuel Holders - South Harper 2	\$400,000	P-300	\$0	\$400,000	99.8100%	\$0	\$399,240
301	343.000	Prime Movers - South Harper 2	\$23,234,191	P-301	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
302	344.000	Generators - South Harper 2	\$5,750,000	P-302	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
303	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-303	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
306		SOUTH HARPER 3 - NATURAL GAS							

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307	340.000	Land - Electric - South Harper 3	\$0	P-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-308	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
309	342.000	Fuel Holders - South Harper 3	\$400,000	P-309	\$0	\$400,000	99.8100%	\$0	\$399,240
310	343.000	Generators - South Harper 3	\$22,671,039	P-310	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
311	344.000	Prime Movers - South Harper 3	\$5,750,000	P-311	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
312	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-312	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,553,882		\$0	\$34,553,882		\$0	\$34,488,230
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$1,034,874	P-316	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
317	341.000	Structures - Electric - South Harper Common	\$8,427,594	P-317	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
318	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-318	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
319	343.000	Prime Movers - South Harper Common	\$4,383,761	P-319	\$0	\$4,383,761	99.8100%	\$0	\$4,375,432
320	344.000	Generators - South Harper Common	\$0	P-320	\$0	\$0	99.8100%	\$0	\$0
321	345.000	Accessory Equipment - South Harper Common	\$3,996,373	P-321	\$0	\$3,996,373	99.8100%	\$0	\$3,988,780
322	346.000	Misc Power Plant Equip - South Harper Common	\$305,007	P-322	\$0	\$305,007	99.8100%	\$0	\$304,427
323		TOTAL SOUTH HARPER COMMON	\$20,952,236		\$0	\$20,952,236		\$0	\$20,912,427
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325	340.000	Land - Electric - Lake Road 5	\$0	P-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,384,577	P-326	\$0	\$1,384,577	99.8100%	\$0	\$1,381,946
327	342.000	Fuel Holders - Lake Road 5	\$1,237,115	P-327	\$0	\$1,237,115	99.8100%	\$0	\$1,234,764
328	343.000	Prime Movers - Lake Road 5	\$10,572,712	P-328	\$0	\$10,572,712	99.8100%	\$0	\$10,552,624
329	344.000	Generators - Lake Road 5	\$2,676,431	P-329	\$0	\$2,676,431	99.8100%	\$0	\$2,671,346
330	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-330	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	P-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$18,610,235		\$0	\$18,610,235		\$0	\$18,574,875
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric - Lake Road 6	\$0	P-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$225,020	P-335	\$0	\$225,020	99.8100%	\$0	\$224,592
336	342.000	Fuel Holders - Lake Road 6	\$163,119	P-336	\$0	\$163,119	99.8100%	\$0	\$162,809
337	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-337	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
338	344.000	Generators - Lake Road 6	\$512,014	P-338	\$0	\$512,014	99.8100%	\$0	\$511,041
339	345.000	Accessory Equipment - Lake Road 6	\$944,393	P-339	\$0	\$944,393	99.8100%	\$0	\$942,599
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	P-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,557,926		\$0	\$5,557,926		\$0	\$5,547,366
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric - Lake Road 7	\$0	P-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$36,495	P-344	\$0	\$36,495	99.8100%	\$0	\$36,426
345	342.000	Fuel Holders - Lake Road 7	\$167,909	P-345	\$0	\$167,909	99.8100%	\$0	\$167,590
346	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-346	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
347	344.000	Generators - Lake Road 7	\$239,171	P-347	\$0	\$239,171	99.8100%	\$0	\$238,717
348	345.000	Accessory Equipment - Lake Road 7	\$790,118	P-348	\$0	\$790,118	99.8100%	\$0	\$788,617
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	P-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,242,896		\$0	\$3,242,896		\$0	\$3,236,736
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	P-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$129,632	P-353	\$0	\$129,632	99.8100%	\$0	\$129,386
354	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-354	\$0	\$2,309,870	99.8100%	\$0	\$2,305,481
355	343.000	Prime Movers - Landfill Turbine	\$19,355	P-355	\$0	\$19,355	99.8100%	\$0	\$19,318
356	344.000	Generators - Landfill Turbine	\$3,149,293	P-356	\$0	\$3,149,293	99.8100%	\$0	\$3,143,309
357	345.000	Accessory Equipment - Landfill Turbine	\$0	P-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,470	P-358	\$0	\$12,470	99.8100%	\$0	\$12,446
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,620,620		\$0	\$5,620,620		\$0	\$5,609,940
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$11,376	P-361	\$0	\$11,376	99.8100%	\$0	\$11,354

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362	341.000	Structures - Electric - Ralph Green 3	\$2,042,425	P-362	\$0	\$2,042,425	99.8100%	\$0	\$2,038,544
363	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-363	\$0	\$453,765	99.8100%	\$0	\$452,903
364	343.000	Prime Movers - Ralph Green 3	\$5,941,616	P-364	\$0	\$5,941,616	99.8100%	\$0	\$5,930,327
365	344.000	Generators - Ralph Green 3	\$6,458,320	P-365	\$0	\$6,458,320	99.8100%	\$0	\$6,446,049
366	345.000	Accessory Equipment - Ralph Green 3	\$1,574,781	P-366	\$0	\$1,574,781	99.8100%	\$0	\$1,571,789
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,872	P-367	\$0	\$327,872	99.8100%	\$0	\$327,249
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$16,810,155		\$0	\$16,810,155		\$0	\$16,778,215
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	P-370	\$0	\$0	99.8100%	\$0	\$0
371	344.010	Other Prod - Solar	\$8,489,529	P-371	-\$5,337,367	\$3,152,162	99.8100%	\$0	\$3,146,173
372		TOTAL OTHER PRODUCTION - SOLAR	\$8,489,529		-\$5,337,367	\$3,152,162		\$0	\$3,146,173
373		TOTAL OTHER PRODUCTION	\$378,731,890		-\$75,692,252	\$303,039,638		\$0	\$302,463,865
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-375	\$0	\$0	100.0000%	\$0	\$0
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
377		TOTAL PRODUCTION PLANT	\$1,370,443,294		-\$71,948,663	\$1,298,494,631		\$0	\$1,267,094,804
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$3,096,961	P-379	\$0	\$3,096,961	99.8100%	\$0	\$3,091,077
380	350.001	Land Rights - Transmission	\$3,839,076	P-380	\$0	\$3,839,076	99.8100%	\$0	\$3,831,782
381	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-381	\$0	\$12,977,912	99.8100%	\$0	\$12,953,254
382	352.000	Structure & Improvements - Transmission	\$10,576,411	P-382	\$0	\$10,576,411	99.8100%	\$0	\$10,556,316
383	353.000	Station Equipment - Transmission	\$246,902,094	P-383	-\$175,630	\$246,726,464	99.8100%	\$0	\$246,257,684
384	353.030	Station Equipment Communication - Transmission	\$125,547	P-384	\$0	\$125,547	99.8100%	\$0	\$125,308
385	354.000	Towers and Fixtures - Transmission	\$200,780	P-385	\$0	\$200,780	99.8100%	\$0	\$200,399
386	354.050	Towers & Fixtures - 34.5 kV	\$896,230	P-386	\$0	\$896,230	99.8100%	\$0	\$894,527
387	355.000	Poles and Fixtures - Transmission	\$259,365,434	P-387	-\$1,402,180	\$257,963,254	99.8100%	\$0	\$257,473,124
388	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-388	-\$3,221,405	-\$3,221,405	100.0000%	\$0	-\$3,221,405
389	355.050	Poles & Fixtures 34.5 kV	\$9,308,410	P-389	\$0	\$9,308,410	99.8100%	\$0	\$9,290,724
390	356.000	Overhead Conductors & Devices - Transmission	\$137,480,963	P-390	\$0	\$137,480,963	99.8100%	\$0	\$137,219,749
391	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-391	\$0	\$0	100.0000%	\$0	\$0
392	356.050	Trsm-OH- Cond & Devices-Elec	\$6,547,027	P-392	\$0	\$6,547,027	99.8100%	\$0	\$6,534,588
393	357.000	Underground Conduit - Transmission	\$15,861	P-393	\$0	\$15,861	99.8100%	\$0	\$15,831
394	358.000	Underground Conductors & Devices - Transmission	\$79,944	P-394	\$0	\$79,944	99.8100%	\$0	\$79,792
395	358.050	Underground Conductors & Dev	\$4,024	P-395	\$0	\$4,024	99.8100%	\$0	\$4,016
396		TOTAL TRANSMISSION PLANT	\$691,416,674		-\$4,799,215	\$686,617,459		\$0	\$685,306,766
397		TRANSMISSION RETIREMENT WORK IN PROGRESS							
398		Transmission - Salvage and Removal Retirements not vet classified	\$0	P-398	\$0	\$0	100.0000%	\$0	\$0
399		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
400		DISTRIBUTION PLANT							
401	360.000	Land - Electric - Distribution	\$6,951,299	P-401	\$0	\$6,951,299	99.8061%	\$0	\$6,937,820
402	360.010	Land Rights - Electric - Distribution	\$382,240	P-402	\$0	\$382,240	99.8061%	\$0	\$381,499
403	360.020	Land Leased - Distribution	\$22,228	P-403	\$0	\$22,228	99.8061%	\$0	\$22,185
404	361.000	Structures & Improvements - Distribution	\$12,713,053	P-404	\$0	\$12,713,053	99.8061%	\$0	\$12,688,402
405	362.000	Station Equipment - Distribution	\$241,799,812	P-405	\$0	\$241,799,812	99.8061%	\$0	\$241,330,962
406	364.000	Poles, Towers & Fixtures - Distribution	\$329,264,822	P-406	\$0	\$329,264,822	99.8061%	\$0	\$328,626,378
407	365.000	Overhead Conductors & Devices - Distribution	\$207,116,270	P-407	\$0	\$207,116,270	99.8061%	\$0	\$206,714,672

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408	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-408	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
409	366.000	Underground Circuit - Distribution	\$129,448,654	P-409	-\$321,331	\$129,127,323	99.8061%	\$0	\$128,876,945
410	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-410	\$0	\$0	100.0000%	\$0	\$0
411	367.000	Underground Conductors & Devices - Distribution	\$261,650,891	P-411	\$0	\$261,650,891	99.8061%	\$0	\$261,143,550
412	368.000	Line Transformers - Distribution	\$280,015,658	P-412	\$0	\$280,015,658	99.8061%	\$0	\$279,472,708
413	369.010	Services - Overhead - Distribution	\$27,888,420	P-413	\$0	\$27,888,420	99.8061%	\$0	\$27,834,344
414	369.020	Services - Underground - Distribution	\$88,620,077	P-414	\$0	\$88,620,077	99.8061%	\$0	\$88,448,243
415	370.000	Meters - Distribution	\$27,582,721	P-415	\$0	\$27,582,721	99.8061%	\$0	\$27,529,238
416	370.010	Meters - PURPA Distribution	\$2,038,114	P-416	\$0	\$2,038,114	99.8061%	\$0	\$2,034,162
417	370.020	Meters - AMI Distribution	\$51,702,138	P-417	-\$1,973,398	\$49,728,740	99.8061%	\$0	\$49,632,316
418	371.000	Customer Premise Meter Installations - Distribution	\$26,611,836	P-418	\$0	\$26,611,836	99.8061%	\$0	\$26,560,236
419	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	P-419	\$0	\$4,753,905	100.0000%	\$0	\$4,753,905
420	373.000	Street Lighting and Traffic Signal - Distribution	\$54,948,214	P-420	\$0	\$54,948,214	99.8061%	\$0	\$54,841,669
421		TOTAL DISTRIBUTION PLANT	\$1,753,510,352		-\$5,349,814	\$1,748,160,538		\$0	\$1,744,774,149
422		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
423		Distribution Retirement Work In Progress	\$0	P-423	\$0	\$0	100.0000%	\$0	\$0
424		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
425		INCENTIVE COMPENSATION CAPITALIZATION							
426	0.000	Incentive Compensation Capitalization Adj.	\$0	P-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
428		GENERAL PLANT							
429	389.000	Land Rights - General	\$1,888,214	P-429	\$0	\$1,888,214	99.7361%	\$0	\$1,883,231
430	390.010	Land RT/ROW - Depreciation - Electric	\$6,300	P-430	\$0	\$6,300	99.7361%	\$0	\$6,283
431	390.000	Structures & Improvements - General	\$54,240,256	P-431	\$0	\$54,240,256	99.7361%	\$0	\$54,097,116
432	391.000	Office Furniture & Equipmepnt - General	\$2,547,413	P-432	\$0	\$2,547,413	99.7361%	\$0	\$2,540,690
433	391.020	Office Furniture - Computers - General	\$7,438,591	P-433	\$0	\$7,438,591	99.7361%	\$0	\$7,418,961
434	391.040	Office Furniture - Software - General	\$0	P-434	\$0	\$0	99.7361%	\$0	\$0
435	392.000	Transportation Equipment - Autos - General	\$253,252	P-435	\$0	\$253,252	99.7361%	\$0	\$252,584
436	392.010	Transportation Equip - Light Trucsh-General	\$5,761,959	P-436	\$0	\$5,761,959	99.7361%	\$0	\$5,746,753
437	392.020	Transportation Equip-Heavy Trucks-General	\$33,126,179	P-437	\$0	\$33,126,179	99.7361%	\$0	\$33,038,759
438	392.030	Transportation Equip - Tractors - General	\$85,363	P-438	\$0	\$85,363	99.7361%	\$0	\$85,138
439	392.040	Transportation Equip - Trailers - General	\$1,379,301	P-439	\$0	\$1,379,301	99.7361%	\$0	\$1,375,661
440	392.050	Transport Equip-Medium Trucks General	\$0	P-440	\$0	\$0	99.7361%	\$0	\$0
441	393.000	Stores Equipment - General	\$62,232	P-441	\$0	\$62,232	99.7361%	\$0	\$62,068
442	394.000	Tools - General	\$4,843,454	P-442	\$0	\$4,843,454	99.7361%	\$0	\$4,830,672
443	395.000	Laboratory Equipment - General	\$4,111,225	P-443	\$0	\$4,111,225	99.7361%	\$0	\$4,100,375
444	396.000	Power Operated Equipment - General	\$5,873,150	P-444	\$0	\$5,873,150	99.7361%	\$0	\$5,857,651
445	397.000	Communication Equipment - General	\$46,387,395	P-445	\$0	\$46,387,395	99.7361%	\$0	\$46,264,979
446	398.000	Miscellaneous Equipment - General	\$691,174	P-446	\$0	\$691,174	99.7361%	\$0	\$689,350
447		TOTAL GENERAL PLANT	\$168,695,458		\$0	\$168,695,458		\$0	\$168,250,271
448		GENERAL PLANT - LAKE ROAD							
449	391.000	Office Furniture and Equipment - General	\$143,295	P-449	\$0	\$143,295	91.4012%	\$0	\$130,973
450	391.020	Office Furniture - Computer - General	\$506,656	P-450	\$0	\$506,656	91.4012%	\$0	\$463,090
451	391.040	Office Furniture - Software -General	\$0	P-451	\$0	\$0	91.4012%	\$0	\$0
452	392.000	Transportation Equip - Autos - General	\$0	P-452	\$0	\$0	91.4012%	\$0	\$0
453	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-453	\$0	\$234,779	91.4012%	\$0	\$214,591
454	392.020	Transport Equip - Heavy Trucks - General	\$71,418	P-454	\$0	\$71,418	91.4012%	\$0	\$65,277
455	392.030	Transportation Equip - Tractors -General	\$0	P-455	\$0	\$0	91.4012%	\$0	\$0
456	392.040	Transportation Equip - Trailers -General	\$95,073	P-456	\$0	\$95,073	91.4012%	\$0	\$86,898
457	392.050	Transportation Equip - Medium Trucks - General	\$0	P-457	\$0	\$0	91.4012%	\$0	\$0
458	393.000	Stores Equipment -General	\$23,379	P-458	\$0	\$23,379	91.4012%	\$0	\$21,369
459	394.000	Tools -General	\$181,691	P-459	\$0	\$181,691	91.4012%	\$0	\$166,068
460	395.000	Laboratory Equipment -General	\$342,414	P-460	\$0	\$342,414	91.4012%	\$0	\$312,971
461	396.000	Power Operated Equipment -General	\$951,494	P-461	\$0	\$951,494	91.4012%	\$0	\$869,677

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462	397.000	Communication Equipment -General	\$720,310	P-462	\$0	\$720,310	91.4012%	\$0	\$658,372
463	398.000	Miscellaneous Equipment -General	\$181,225	P-463	\$0	\$181,225	91.4012%	\$0	\$165,642
464		TOTAL GENERAL PLANT - LAKE ROAD	\$3,451,734		\$0	\$3,451,734		\$0	\$3,154,928
465		GENERAL RETIREMENTS WORK IN PROGRESS							
466		General - Salvage and Removal Retirements not vet classified	\$0	P-466	\$0	\$0	100.0000%	\$0	\$0
467		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
468		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
469	310.090	Industrial Steam - Land	\$11,450	P-469	\$0	\$11,450	0.0000%	\$0	\$0
470	311.090	Industrial Steam - Structures & Improvements	\$95,617	P-470	\$0	\$95,617	0.0000%	\$0	\$0
471	312.090	Industrial Steam - Boiler	\$1,665,114	P-471	\$0	\$1,665,114	0.0000%	\$0	\$0
472	315.090	Industrial Steam - Accessory	\$48,849	P-472	\$0	\$48,849	0.0000%	\$0	\$0
473	375.090	Industrial Steam - Distribution Structure & Improvement	\$288,775	P-473	\$0	\$288,775	0.0000%	\$0	\$0
474	376.090	Industrial Steam - Mains	\$1,849,751	P-474	\$0	\$1,849,751	0.0000%	\$0	\$0
475	379.090	Industrial Steam - City Gate Measuring/Regulator	\$2,920,935	P-475	\$0	\$2,920,935	0.0000%	\$0	\$0
476	380.090	Industrial Steam - Services	\$100,842	P-476	\$0	\$100,842	0.0000%	\$0	\$0
477	381.090	Industrial Steam - Services -	\$363,850	P-477	\$0	\$363,850	0.0000%	\$0	\$0
478		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$7,345,183		\$0	\$7,345,183		\$0	\$0
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
480		Industrial Steam - Salvage and Removal Retirements not vet classified	\$0	P-480	\$0	\$0	100.0000%	\$0	\$0
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
482		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
483		Capitalized Long-Term Incentive Stock Awards through ?	\$0	P-483	-\$3,561,536	-\$3,561,536	99.7361%	\$0	-\$3,552,137
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,552,137
485		TOTAL PLANT IN SERVICE	\$4,028,832,486		-\$85,659,228	\$3,943,173,258		\$0	\$3,898,918,981

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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
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 (Young).		\$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 (Young).		\$410,538		\$0	
P-82	Boiler Plant Equipment-Electric-Jeffrey Common	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 (Young).		\$1,438,628		\$0	
P-85	Accessory Equipment - Electric - Jeffrey Common	315.000		\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		\$1,750,630		\$0	
P-86	Misc Power Plant Equipment - Electric - Jeffrey Common	316.000		\$32,089		\$0
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$32,089		\$0	
P-225	Miscellaneous Intangible - Substation (3553) Total	303.100		-\$3,891,687		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$3,891,687		\$0	
P-226	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$240,351		\$0	
P-227	Structures - Electric - Total 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 remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$1,279,957		\$0	
P-228	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$2,418,184		\$0	
P-229	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$44,761,402		\$0	
P-230	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,937,477		\$0	
P-231	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,752,236		\$0	
P-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$73,591		\$0	
P-371	Other Prod - Solar	344.010		-\$5,337,367		\$0
	1. To allocate the Evergy West Greenwood Facility plant as of December 31, 2021 (Lyons).		-\$5,337,367		\$0	
P-383	Station Equipment - Transmission	353.000		-\$175,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$175,630		\$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
P-387	Poles and Fixtures - Transmission	355.000		-\$1,402,180		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$1,402,180		\$0	
P-388	Poles and Fixtures - Disallowance Stipulation	355.000		-\$3,221,405		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,221,405		\$0	
P-408	Overhead Conductors & Devices - Disallowance	365.000		-\$3,055,085		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,055,085		\$0	
	2. To include estimated plant additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
P-409	Underground Circuit - Distribution	366.000		-\$321,331		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$321,331		\$0	
P-417	Meters - AMI Distribution	370.020		-\$1,973,398		\$0
	1. To adjust for premature AMI meter replacements (Eubanks).		-\$1,973,398		\$0	
P-483	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	1. To remove capitalized long term incentive compensation (Majors)		-\$3,561,536		\$0	
Total Plant Adjustments				-\$85,659,228		\$0

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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
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$96,409	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	\$18,281,225	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	\$347,904	0.00%	\$0	0	0.00%
8	303.020	MEEIA Uplight - 100% MO	\$0	0.00%	\$0	0	0.00%
9	303.090	Misc - Transmission Ln MINT Line Demand	\$71,981	0.00%	\$0	0	0.00%
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$929,270	0.00%	\$0	0	0.00%
11	303.130	Misc Radio Frequencies	\$107,493	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	\$33,890,200		\$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%
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					

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44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Sibley Common	\$12,701	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	\$12,701		\$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	\$6,545,372	2.26%	\$147,925	0	0.00%
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$17,822,764	1.49%	\$265,559	0	0.00%
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,765,530	7.39%	\$2,273,573	0	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,578,077	2.25%	\$148,007	0	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,258,772	0.82%	\$18,522	0	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$428,760	5.07%	\$21,738	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$64,470,703		\$2,875,324		
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	\$5,173,720	2.27%	\$117,443	0	0.00%
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$20,961,994	1.69%	\$354,258	0	0.00%
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,156,684	11.27%	\$1,708,158	0	0.00%
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,697,767	1.85%	\$123,909	0	0.00%
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,616,286	2.74%	\$71,686	0	0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$746,686	5.14%	\$38,380	0	0.00%
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,424,285		\$2,413,834		
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	\$5,832,481	2.29%	\$133,564	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,415,484	1.56%	\$396,482	0	0.00%
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,656,515	12.10%	\$1,894,438	0	0.00%
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$9,088,612	2.02%	\$183,590	0	0.00%
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,461,355	0.98%	\$24,121	0	0.00%
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$436,842	5.28%	\$23,065	0	0.00%
78		TOTAL JEFFREY UNIT 3 - STEAM	\$58,894,379		\$2,655,260		
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	\$6,675,352	3.73%	\$248,991	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$8,707,832	3.68%	\$320,448	0	0.00%
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,598,333	7.74%	\$1,362,111	0	0.00%
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,152,013	2.84%	\$61,117	0	0.00%
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,967,891	2.97%	\$88,146	0	0.00%
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,708,075	4.84%	\$82,671	0	0.00%
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$40,142,411		\$2,163,484		

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88		IATAN UNIT 1 - STEAM					
89	310.000	Land - Electric - Iatan 1	\$248,805	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - Iatan 1	\$5,268,717	3.82%	\$201,265	0	0.00%
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	3.82%	-\$579	0	0.00%
92	312.000	Boiler Plant Equipment - Iatan 1	\$122,244,377	4.88%	\$5,965,526	0	0.00%
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	4.88%	-\$12,821	0	0.00%
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$454,360	9.68%	\$43,982	0	0.00%
95	314.000	Turbogenerator -- Electric - Iatan 1	\$21,679,258	4.21%	\$912,697	0	0.00%
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,742,049	4.53%	\$803,715	0	0.00%
97	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	4.53%	-\$973	0	0.00%
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,309,661	5.31%	\$122,643	0	0.00%
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	5.31%	-\$127	0	0.00%
100		TOTAL IATAN UNIT 1 - STEAM	\$169,645,501		\$8,035,328		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - Iatan 2	\$30,031,413	2.46%	\$738,773	0	0.00%
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	2.46%	-\$10,703	0	0.00%
104	312.000	Boiler Plant Equipment - Iatan 2	\$218,925,165	3.00%	\$6,567,755	0	0.00%
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	3.00%	-\$93,815	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	\$73,947,657	2.95%	\$2,181,456	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.95%	-\$12,753	0	0.00%
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,448,059	2.80%	\$516,546	0	0.00%
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.80%	-\$4,045	0	0.00%
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,772,543	3.51%	\$62,216	0	0.00%
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	3.51%	-\$567	0	0.00%
113		TOTAL IATAN UNIT 2 - STEAM	\$338,969,675		\$9,944,863		
114		IATAN FACILITY COMMON - STEAM					
115	310.000	Land - Electric - Iatan Common	\$11,359	0.00%	\$0	0	0.00%
116	311.000	Structures - Electric - Iatan Common	\$30,267,538	2.41%	\$729,448	0	0.00%
117	312.000	Boiler Plant Equipment - Iatan Common	\$55,890,933	2.95%	\$1,648,783	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	2.88%	\$50,620	0	0.00%
120	315.000	Accessory Equipment - Iatan Common	\$8,229,817	2.70%	\$222,205	0	0.00%
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,594,017	3.42%	\$88,715	0	0.00%
122		TOTAL IATAN FACILITY COMMON - STEAM	\$98,751,320		\$2,739,771		
123		LAKE ROAD UNIT 1 - STEAM					
124	310.000	Land - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
125	311.000	Structures - Electric - Lake Road 1	\$874,648	4.24%	\$37,085	0	0.00%
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$581,896	6.76%	\$39,336	0	0.00%
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	0.00%	\$0	0	0.00%
128	314.000	Turbogenerator - Electric - Lake Road 1	\$3,515,194	4.41%	\$155,020	0	0.00%
129	315.000	Accessory Equip - Electric - Lake Road 1	\$1,830,708	6.09%	\$111,490	0	0.00%
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$6,802,446		\$342,931		

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132		LAKE ROAD UNIT 2 - STEAM					
133	310.000	Land - Electric - Lake Road 2	\$0	0.00%	\$0	0	0.00%
134	311.000	Structures - Electric - Lake Road 2	\$951,198	4.73%	\$44,992	0	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$42,220	6.43%	\$2,715	0	0.00%
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,698,588	4.51%	\$166,806	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,571,543	5.90%	\$92,721	0	0.00%
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	0.00%	\$0	0	0.00%
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,263,549		\$307,234		
141		LAKE ROAD UNIT 3 - STEAM					
142	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 3	\$312,081	4.81%	\$15,011	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$302,262	7.13%	\$21,551	0	0.00%
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
146	314.000	Turbogenerator - Electric - Lake Road 3	\$1,298,016	3.08%	\$39,979	0	0.00%
147	315.000	Accessory Equip - Electric - Lake Road 3	\$76,219	4.10%	\$3,125	0	0.00%
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	0.00%	\$0	0	0.00%
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,988,578		\$79,666		
150		LAKE ROAD UNIT 4 - STEAM					
151	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
152	311.000	Structures - Electric - Lake Road 4	\$3,381,939	5.09%	\$172,141	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,211,190	6.17%	\$1,000,230	0	0.00%
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$862,448	13.29%	\$114,619	0	0.00%
155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,090,826	4.45%	\$493,542	0	0.00%
156	315.000	Accessory Equip - Electric - Lake Road 4	\$3,603,718	3.70%	\$133,338	0	0.00%
157	316.000	Misc Power Plant Equip - Lake Road 4	\$15,296	6.37%	\$974	0	0.00%
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,165,417		\$1,914,844		
159		LAKE ROAD BOILERS - STEAM					
160	310.000	Land - Electric - Lake Road Boilers	\$38,845	0.00%	\$0	0	0.00%
161	311.000	Structures - Electric - Lake Road Boilers	\$21,182,526	6.05%	\$1,281,543	0	0.00%
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$56,593,847	6.44%	\$3,644,644	0	0.00%
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$3,141,669	13.67%	\$429,466	0	0.00%
164	314.000	Turbogenerator - Electric - Lake Road Boilers	\$1,646,298	6.12%	\$100,753	0	0.00%
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$7,726,974	5.47%	\$422,665	0	0.00%
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$1,769,815	7.30%	\$129,196	0	0.00%
167		TOTAL LAKE ROAD BOILERS - STEAM	\$92,099,974		\$6,008,267		
168		TOTAL STEAM PRODUCTION	\$964,630,939		\$39,480,806		
169		NUCLEAR PRODUCTION					
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
171		HYDRAULIC PRODUCTION					
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
173		OTHER PRODUCTION					
174		CROSSROAD UNIT 1 - NATURAL GAS					

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175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
176	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
177	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
178	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
179	343.000	Prime Movers - Crossroads 1	\$21,157,417	1.19%	\$251,773	0	0.00%
180	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
181	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	0.00%	\$0	0	0.00%
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,220,917		\$471,454		
184		CROSSROADS UNIT 2 - NATURAL GAS					
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
186	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
187	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
188	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
189	343.000	Prime Movers - Crossroads 2	\$21,007,680	1.16%	\$243,689	0	0.00%
190	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
191	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	0.00%	\$0	0	0.00%
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,303,665		\$417,761		
194		CROSSROAD UNIT 3 - NATURAL GAS					
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
196	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
198	342.000	Fuel Holders - Crossroads 3	\$609,535	2.03%	\$12,374	0	0.00%
199	343.000	Prime Movers - Crossroads 3	\$20,227,547	1.08%	\$218,458	0	0.00%
200	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
201	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$29,954,057		\$473,593		
204		CROSSROADS UNIT 4 - NATURAL GAS					
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
206	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
207	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
208	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
209	343.000	Prime Movers - Crossroads 4	\$20,451,734	1.07%	\$218,834	0	0.00%
210	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
211	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,005,374		\$371,141		
214		CROSSROADS COMMON - NATURAL GAS					
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	0.00%	\$0	0	0.00%
216	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
217	341.000	Structures - Electric - Crossroads Common	\$1,698,015	3.01%	\$51,110	0	0.00%
218	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
219	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%

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220	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
221	345.000	Accessory - Corsroads Common	\$244,176	3.32%	\$8,107	0	0.00%
222	346.000	Misc Power Plant Equip - Crossroads Common	\$119,889	3.71%	\$4,448	0	0.00%
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,437,758		\$102,850		
224		TOTAL CROSSROADS - NATURAL GAS					
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	-\$3,884,293	0.00%	\$0	0	0.00%
226	340.000	Land - Electric - Total Crossroads	-\$239,894	0.00%	\$0	0	0.00%
227	341.000	Structures - Electric - Total Crossroads	-\$1,277,525	1.75%	-\$22,357	0	0.00%
228	342.000	Fuel Holders - Total Crossroads	-\$2,413,589	3.09%	-\$74,580	0	0.00%
229	343.000	Prime Movers - Total Crossroads	-\$44,676,355	4.81%	-\$2,148,933	0	0.00%
230	344.000	Generators - Total Crossroads	-\$8,920,496	3.87%	-\$345,223	0	0.00%
231	345.000	Accessory - Total Crossroads	-\$8,735,607	2.85%	-\$248,965	0	0.00%
232	346.000	Misc Power Plant Equip - Total Crossroads	-\$73,451	3.57%	-\$2,622	0	0.00%
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	-\$70,221,210		-\$2,842,680		
234		GREENWOOD UNIT 1 - NATURAL GAS					
235	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
237	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
238	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
239	344.000	Generators - Greenwood 1	\$2,761,287	0.78%	\$21,538	0	0.00%
240	345.000	Accessory Equipment - Greenwood 1	\$2,016,256	2.86%	\$57,665	0	0.00%
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	0.00%	\$0	0	0.00%
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,011,586		\$230,735		
243		GREENWOOD UNIT 2 - NATURAL GAS					
244	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
245	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	0	0.00%
246	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	0	0.00%
247	343.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	0	0.00%
248	344.000	Generators - Greenwood 2	\$7,669,310	0.37%	\$28,376	0	0.00%
249	345.000	Accessory Equipment - Greenwood 2	\$1,932,891	2.11%	\$40,784	0	0.00%
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	0.00%	\$0	0	0.00%
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$19,049,686		\$164,878		
252		GREENWOOD UNIT 3 - NATURAL GAS					
253	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
255	342.000	Fuel Holders - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
256	343.000	Prime Movers - Greenwood 3	\$7,665,768	0.96%	\$73,591	0	0.00%
257	344.000	Generators - Greenwood 3	\$1,811,775	0.40%	\$7,247	0	0.00%
258	345.000	Accessory Equipment - Greenwood 3	\$1,642,417	2.97%	\$48,780	0	0.00%
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	0.00%	\$0	0	0.00%
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,382,410		\$216,362		
261		GREENWOOD UNIT 4 - NATURAL GAS					
262	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
263	341.000	Structures - Electric - Greenwood 4	\$119,108	3.78%	\$4,502	0	0.00%
264	342.000	Fuel Holders - Greenwood 4	\$359,654	0.87%	\$3,129	0	0.00%
265	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
266	344.000	Generators - Greenwood 4	\$1,648,781	1.10%	\$18,137	0	0.00%

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267	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,705,723		\$478,275		
270		GREENWOOD COMMON					
271	340.000	Land - Electric - Greenwood Common	\$233,218	0.00%	\$0	0	0.00%
272	341.000	Structures - Electric - Greenwood Common	\$3,655,296	5.24%	\$191,538	0	0.00%
273	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
274	343.000	Prime Movers - Greenwood Common	\$1,624,921	1.32%	\$21,449	0	0.00%
275	344.000	Generators - Greenwood Common	\$0	0.00%	\$0	0	0.00%
276	345.000	Accessory Equipment - Greenwood Common	\$2,058,570	3.51%	\$72,256	0	0.00%
277	346.000	Misc Power Plant Equip - Greenwood Common	\$199,508	6.28%	\$12,529	0	0.00%
278		TOTAL GREENWOOD COMMON	\$8,307,864		\$307,480		
279		NEVADA - OIL					
280	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
281	341.000	Structures - Electric - Nevada	\$526,842	4.74%	\$24,972	0	0.00%
282	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$21,742	0	0.00%
283	343.000	Prime Movers - Nevada	\$977,156	0.23%	\$2,247	0	0.00%
284	344.000	Generators - Nevada	\$614,366	0.00%	\$0	0	0.00%
285	345.000	Accessory Equipment - Nevada	\$548,136	3.08%	\$16,883	0	0.00%
286	346.000	Misc Power Plant Equip - Nevada	\$49,960	6.48%	\$3,237	0	0.00%
287		TOTAL NEVADA - OIL	\$3,552,737		\$69,081		
288		SOUTH HARPER UNIT 1 - NATURAL GAS					
289	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
290	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
291	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
292	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
293	344.000	Generators - South Harper 1	\$5,739,075	1.58%	\$90,677	0	0.00%
294	345.000	Accessory Equipment - South Harper 1	\$4,410,773	2.33%	\$102,771	0	0.00%
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	0.00%	\$0	0	0.00%
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,410,394		\$488,204		
297		SOUTH HARPER UNIT 2 - NATURAL GAS					
298	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
299	341.000	Structures - Electric - South Harper 2	\$1,309,808	2.80%	\$36,675	0	0.00%
300	342.000	Fuel Holders - South Harper 2	\$399,240	1.94%	\$7,745	0	0.00%
301	343.000	Prime Movers - South Harper 2	\$23,190,046	1.15%	\$266,686	0	0.00%
302	344.000	Generators - South Harper 2	\$5,739,075	1.58%	\$90,677	0	0.00%
303	345.000	Accessory Equipment - South Harper 2	\$4,410,773	2.33%	\$102,771	0	0.00%
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	0.00%	\$0	0	0.00%
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,048,942		\$504,554		
306		SOUTH HARPER 3 - NATURAL GAS					
307	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
308	341.000	Structures - Electric - South Harper 3	\$1,311,178	2.81%	\$36,844	0	0.00%
309	342.000	Fuel Holders - South Harper 3	\$399,240	1.94%	\$7,745	0	0.00%
310	343.000	Generators - South Harper 3	\$22,627,964	1.13%	\$255,696	0	0.00%
311	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
312	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	0	0.00%
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	0	0.00%

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314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
315		SOUTH HARPER COMMON					
316	340.000	Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
317	341.000	Structures - Electric - South Harper Common	\$8,411,582	2.85%	\$239,730	0	0.00%
318	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
319	343.000	Prime Movers - South Harper Common	\$4,375,432	2.54%	\$111,136	0	0.00%
320	344.000	Generators - South Harper Common	\$0	0.00%	\$0	0	0.00%
321	345.000	Accessory Equipment - South Harper Common	\$3,988,780	2.30%	\$91,742	0	0.00%
322	346.000	Misc Power Plant Equip - South Harper Common	\$304,427	2.40%	\$7,306	0	0.00%
323		TOTAL SOUTH HARPER COMMON	\$20,912,427		\$503,381		
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL					
325	340.000	Land - Electric - Lake Road 5	\$0	0.00%	\$0	0	0.00%
326	341.000	Structures - Electric - Lake Road 5	\$1,381,946	3.49%	\$48,230	0	0.00%
327	342.000	Fuel Holders - Lake Road 5	\$1,234,764	3.18%	\$39,265	0	0.00%
328	343.000	Prime Movers - Lake Road 5	\$10,552,624	2.10%	\$221,605	0	0.00%
329	344.000	Generators - Lake Road 5	\$2,671,346	0.64%	\$17,097	0	0.00%
330	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	3.57%	\$0	0	0.00%
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$18,574,875		\$478,765		
333		LAKE ROAD TURBINE 6 - OIL					
334	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
335	341.000	Structures - Electric - Lake Road 6	\$224,592	3.40%	\$7,636	0	0.00%
336	342.000	Fuel Holders - Lake Road 6	\$162,809	0.00%	\$0	0	0.00%
337	343.000	Prime Movers - Lake Road 6	\$3,706,325	0.00%	\$0	0	0.00%
338	344.000	Generators - Lake Road 6	\$511,041	1.20%	\$6,132	0	0.00%
339	345.000	Accessory Equipment - Lake Road 6	\$942,599	3.81%	\$35,913	0	0.00%
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	3.57%	\$0	0	0.00%
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,547,366		\$49,681		
342		LAKE ROAD TURBINE 7 - OIL					
343	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
344	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246	0	0.00%
345	342.000	Fuel Holders - Lake Road 7	\$167,590	1.63%	\$2,732	0	0.00%
346	343.000	Prime Movers - Lake Road 7	\$2,005,386	0.00%	\$0	0	0.00%
347	344.000	Generators - Lake Road 7	\$238,717	2.65%	\$6,326	0	0.00%
348	345.000	Accessory Equipment - Lake Road 7	\$788,617	4.29%	\$33,832	0	0.00%
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	3.57%	\$0	0	0.00%
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,236,736		\$44,136		
351		LANDFILL TURBINE - METHANE GAS					
352	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
353	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
354	342.000	Fuel Holders - Landfill Turbine	\$2,305,481	3.29%	\$75,850	0	0.00%
355	343.000	Prime Movers - Landfill Turbine	\$19,318	3.80%	\$734	0	0.00%
356	344.000	Generators - Landfill Turbine	\$3,143,309	2.91%	\$91,470	0	0.00%
357	345.000	Accessory Equipment - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,446	4.63%	\$576	0	0.00%
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,609,940		\$172,525		

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360		RALPH GREEN UNIT 3 - NATURAL GAS					
361	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
362	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
363	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
364	343.000	Prime Movers - Ralph Green 3	\$5,930,327	1.40%	\$83,025	0	0.00%
365	344.000	Generators - Ralph Green 3	\$6,446,049	0.03%	\$1,934	0	0.00%
366	345.000	Accessory Equipment - Ralph Green 3	\$1,571,789	2.47%	\$38,823	0	0.00%
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,249	6.75%	\$22,089	0	0.00%
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$16,778,215		\$244,239		
369		OTHER PRODUCTION - SOLAR					
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	4.38%	\$0	0	0.00%
371	344.010	Other Prod - Solar	\$3,146,173	3.02%	\$95,014	0	0.00%
372		TOTAL OTHER PRODUCTION - SOLAR	\$3,146,173		\$95,014		
373		TOTAL OTHER PRODUCTION	\$302,463,865		\$3,535,162		
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
375		Other Production - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
377		TOTAL PRODUCTION PLANT	\$1,267,094,804		\$43,015,968		
378		TRANSMISSION PLANT					
379	350.000	Land - Transmission	\$3,091,077	0.00%	\$0	0	0.00%
380	350.001	Land Rights - Transmission	\$3,831,782	0.00%	\$0	0	0.00%
381	350.040	Land Rights - Depreciable - Transmission	\$12,953,254	0.00%	\$0	0	0.00%
382	352.000	Structure & Improvements - Transmission	\$10,556,316	1.50%	\$158,345	0	0.00%
383	353.000	Station Equipment - Transmission	\$246,257,684	1.77%	\$4,358,761	0	0.00%
384	353.030	Station Equipment Communication - Transmission	\$125,308	4.00%	\$5,012	0	0.00%
385	354.000	Towers and Fixtures - Transmission	\$200,399	1.85%	\$3,707	0	0.00%
386	354.050	Towers & Fixtures - 34.5 kV	\$894,527	1.85%	\$16,549	0	0.00%
387	355.000	Poles and Fixtures - Transmission	\$257,473,124	2.70%	\$6,951,774	0	0.00%
388	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$3,221,405	2.70%	-\$86,978	0	0.00%
389	355.050	Poles & Fixtures 34.5 kV	\$9,290,724	2.70%	\$250,850	0	0.00%
390	356.000	Overhead Conductors & Devices - Transmission	\$137,219,749	2.43%	\$3,334,440	0	0.00%
391	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	2.43%	\$0	0	0.00%
392	356.050	Trsm-OH- Cond & Devices-Elec	\$6,534,588	2.43%	\$158,790	0	0.00%
393	357.000	Underground Conduit - Transmission	\$15,831	2.22%	\$351	0	0.00%
394	358.000	Underground Conductors & Devices - Transmission	\$79,792	2.00%	\$1,596	0	0.00%
395	358.050	Underground Conductors & Dev	\$4,016	1.99%	\$80	0	0.00%
396		TOTAL TRANSMISSION PLANT	\$685,306,766		\$15,153,277		
397		TRANSMISSION RETIREMENT WORK IN PROGRESS					
398		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
399		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0		

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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
400		DISTRIBUTION PLANT					
401	360.000	Land - Electric - Distribution	\$6,937,820	0.00%	\$0	0	0.00%
402	360.010	Land Rights - Electric - Distribution	\$381,499	0.00%	\$0	0	0.00%
403	360.020	Land Leased - Distribution	\$22,185	0.00%	\$0	0	0.00%
404	361.000	Structures & Improvements - Distribution	\$12,688,402	1.57%	\$199,208	0	0.00%
405	362.000	Station Equipment - Distribution	\$241,330,962	1.84%	\$4,440,490	0	0.00%
406	364.000	Poles, Towers & Fixtures - Distribution	\$328,626,378	3.78%	\$12,422,077	0	0.00%
407	365.000	Overhead Conductors & Devices - Distribution	\$206,714,672	2.79%	\$5,767,339	0	0.00%
408	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER- 2012-0175	-\$3,055,085	2.79%	-\$85,237	0	0.00%
409	366.000	Underground Circuit - Distribution	\$128,876,945	3.20%	\$4,124,062	0	0.00%
410	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	3.20%	\$0	0	0.00%
411	367.000	Underground Conductors & Devices - Distribution	\$261,143,550	3.30%	\$8,617,737	0	0.00%
412	368.000	Line Transformers - Distribution	\$279,472,708	2.77%	\$7,741,394	0	0.00%
413	369.010	Services - Overhead - Distribution	\$27,834,344	3.47%	\$965,852	0	0.00%
414	369.020	Services - Underground - Distribution	\$88,448,243	3.09%	\$2,733,051	0	0.00%
415	370.000	Meters - Distribution	\$27,529,238	4.05%	\$1,114,934	0	0.00%
416	370.010	Meters - PURPA Distribution	\$2,034,162	5.00%	\$101,708	0	0.00%
417	370.020	Meters - AMI Distribution	\$49,632,316	5.00%	\$2,481,616	0	0.00%
418	371.000	Customer Premise Meter Installations - Distribution	\$26,560,236	3.43%	\$911,016	0	0.00%
419	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	10.00%	\$475,391	0	0.00%
420	373.000	Street Lighting and Traffic Signal - Distribution	\$54,841,669	4.00%	\$2,193,667	0	0.00%
421		TOTAL DISTRIBUTION PLANT	\$1,744,774,149		\$54,204,305		
422		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
423		Distribution Retirement Work In Progress	\$0	0.00%	\$0	0	0.00%
424		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
425		INCENTIVE COMPENSATION CAPITALIZATION					
426		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
427		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
428		GENERAL PLANT					
429	389.000	Land Rights - General	\$1,883,231	0.00%	\$0	0	0.00%
430	390.010	Land RT/ROW - Depreciation - Electric	\$6,283	0.00%	\$0	0	0.00%
431	390.000	Structures & Improvements - General	\$54,097,116	2.87%	\$1,552,587	0	0.00%
432	391.000	Office Furniture & Equipemnt - General	\$2,540,690	5.00%	\$127,035	0	0.00%
433	391.020	Office Furniture - Computers - General	\$7,418,961	12.50%	\$927,370	0	0.00%
434	391.040	Office Furniture - Software - General	\$0	0.00%	\$0	0	0.00%
435	392.000	Transportation Equipment - Autos - General	\$252,584	10.00%	\$25,258	0	0.00%
436	392.010	Transportation Equip - Light Trucsh-General	\$5,746,753	8.89%	\$510,886	0	0.00%
437	392.020	Transportation Equip-Heavy Trucks-General	\$33,038,759	6.66%	\$2,200,381	0	0.00%
438	392.030	Transportation Equip - Tractors - General	\$85,138	5.34%	\$4,546	0	0.00%
439	392.040	Transportation Equip - Trailers - General	\$1,375,661	4.21%	\$57,915	0	0.00%
440	392.050	Transport Equip-Medium Trucks General	\$0	0.00%	\$0	0	0.00%
441	393.000	Stores Equipment - General	\$62,068	4.00%	\$2,483	0	0.00%
442	394.000	Tools - General	\$4,830,672	4.00%	\$193,227	0	0.00%
443	395.000	Laboratory Equipment - General	\$4,100,375	3.33%	\$136,542	0	0.00%
444	396.000	Power Operated Equipment - General	\$5,857,651	4.47%	\$261,837	0	0.00%
445	397.000	Communication Equipment - General	\$46,264,979	3.70%	\$1,711,804	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
446	398.000	Miscellaneous Equipment - General	\$689,350	4.00%	\$27,574	0	0.00%
447		TOTAL GENERAL PLANT	\$168,250,271		\$7,739,445		
448		GENERAL PLANT - LAKE ROAD					
449	391.000	Office Furniture and Equipment - General	\$130,973	5.00%	\$6,549	0	0.00%
450	391.020	Office Furniture - Computer - General	\$463,090	12.50%	\$57,886	0	0.00%
451	391.040	Office Furniture - Software -General	\$0	11.11%	\$0	0	0.00%
452	392.000	Transportation Equip - Autos - General	\$0	11.25%	\$0	0	0.00%
453	392.010	Transportation Equip -Light Trucks -General	\$214,591	11.25%	\$24,141	0	0.00%
454	392.020	Transport Equip - Heavy Trucks - General	\$65,277	11.25%	\$7,344	0	0.00%
455	392.030	Transportation Equip - Tractors -General	\$0	11.25%	\$0	0	0.00%
456	392.040	Transportation Equip - Trailers -General	\$86,898	11.25%	\$9,776	0	0.00%
457	392.050	Transportation Equip - Medium Trucks - General	\$0	11.25%	\$0	0	0.00%
458	393.000	Stores Equipment -General	\$21,369	4.00%	\$855	0	0.00%
459	394.000	Tools -General	\$166,068	4.00%	\$6,643	0	0.00%
460	395.000	Laboratory Equipment -General	\$312,971	3.30%	\$10,328	0	0.00%
461	396.000	Power Operated Equipment -General	\$869,677	4.45%	\$38,701	0	0.00%
462	397.000	Communication Equipment -General	\$658,372	3.70%	\$24,360	0	0.00%
463	398.000	Miscellaneous Equipment -General	\$165,642	4.00%	\$6,626	0	0.00%
464		TOTAL GENERAL PLANT - LAKE ROAD	\$3,154,928		\$193,209		
465		GENERAL RETIREMENTS WORK IN PROGRESS					
466		General - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
467		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
468		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
469	310.090	Industrial Steam - Land	\$0	0.00%	\$0	0	0.00%
470	311.090	Industrial Steam - Structures & Improvements	\$0	0.00%	\$0	0	0.00%
471	312.090	Industrial Steam - Boiler	\$0	0.00%	\$0	0	0.00%
472	315.090	Industrial Steam - Accessory	\$0	0.00%	\$0	0	0.00%
473	375.090	Industrial Steam - Distribution Structure & Improvement	\$0	0.00%	\$0	0	0.00%
474	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
475	379.090	Industrial Steam - City Gate Measuring/Regulator	\$0	0.00%	\$0	0	0.00%
476	380.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
477	381.090	Industrial Steam - Services -	\$0	0.00%	\$0	0	0.00%
478		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
480		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
482		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
483		Capitalized Long-Term Incentive Stock Awards through ?	-\$3,552,137	0.00%	\$0	0	0.00%
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,552,137		\$0		

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Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
485		Total Depreciation	<u>\$3,898,918,981</u>		<u>\$120,306,204</u>		

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

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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
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$19,824	R-2	\$0	\$19,824	99.7361%	\$0	\$19,772
3	303.010	Misc Intangible - Substation (like 353) Demand	\$143,256	R-3	\$0	\$143,256	99.8100%	\$0	\$142,984
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$6,398,077	R-4	\$0	\$6,398,077	99.8100%	\$0	\$6,385,921
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$17,098,940	R-5	\$0	\$17,098,940	99.7361%	\$0	\$17,053,816
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	R-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	R-7	\$0	\$350,000	91.4012%	\$0	\$319,904
8	303.020	MEEIA Uplight - 100% MO	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line Demand	\$41,911	R-9	\$0	\$41,911	99.8100%	\$0	\$41,831
10	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$213,696	R-10	\$0	\$213,696	99.8100%	\$0	\$213,290
11	303.130	Misc Radio Frequencies	\$29,710	R-11	\$0	\$29,710	99.8100%	\$0	\$29,654
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	\$24,295,414		\$0	\$24,295,414		\$0	\$24,207,172
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
43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	R-44	\$15,994,504	\$15,994,504	99.8100%	\$0	\$15,964,114
45	311.000	Structures - Electric - Sibley Common	-\$15,994,504	R-45	\$64,748,114	\$48,753,610	99.8100%	\$0	\$48,660,978
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	-\$64,748,114	R-46	\$40,897,014	-\$23,851,100	99.8100%	\$0	-\$23,805,783
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	-\$40,897,014	R-47	\$14,624,440	-\$26,272,574	99.8100%	\$0	-\$26,222,656
48	314.000	Turbogenerator - Electric - Sibley Common	-\$14,624,440	R-48	\$7,831,681	-\$6,792,759	99.8100%	\$0	-\$6,779,853

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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
49	315.000	Accessory Equipment - Electric - Sibley Common	-\$7,831,681	R-49	\$1,561,472	-\$6,270,209	99.8100%	\$0	-\$6,258,296
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	-\$1,561,472	R-50	\$0	-\$1,561,472	99.8100%	\$0	-\$1,558,505
51		TOTAL SIBLEY FACILITY COMMON - STEAM	-\$145,657,225		\$145,657,225	\$0		\$0	-\$1
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	\$5,818,458	R-54	\$0	\$5,818,458	99.8100%	\$0	\$5,807,403
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$10,276,742	R-55	\$0	\$10,276,742	99.8100%	\$0	\$10,257,216
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$4,018,988	R-56	\$0	\$4,018,988	99.8100%	\$0	\$4,011,352
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$2,219,465	R-57	\$0	\$2,219,465	99.8100%	\$0	\$2,215,248
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$1,921,072	R-58	\$0	\$1,921,072	99.8100%	\$0	\$1,917,422
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$197,155	R-59	\$0	\$197,155	99.8100%	\$0	\$196,780
60		TOTAL JEFFREY UNIT 1 - STEAM	\$24,451,880		\$0	\$24,451,880		\$0	\$24,405,421
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	\$4,622,382	R-63	\$0	\$4,622,382	99.8100%	\$0	\$4,613,599
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$14,898,757	R-64	\$0	\$14,898,757	99.8100%	\$0	\$14,870,449
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$2,484,442	R-65	\$0	\$2,484,442	99.8100%	\$0	\$2,479,722
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,746,882	R-66	\$0	\$2,746,882	99.8100%	\$0	\$2,741,663
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$1,525,442	R-67	\$0	\$1,525,442	99.8100%	\$0	\$1,522,544
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$327,525	R-68	\$0	\$327,525	99.8100%	\$0	\$326,903
69		TOTAL JEFFREY UNIT 2 - STEAM	\$26,605,430		\$0	\$26,605,430		\$0	\$26,554,880
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	\$4,975,037	R-72	\$0	\$4,975,037	99.8100%	\$0	\$4,965,584
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$18,805,773	R-73	\$0	\$18,805,773	99.8100%	\$0	\$18,770,042
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$2,799,628	R-74	\$0	\$2,799,628	99.8100%	\$0	\$2,794,309
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,702,798	R-75	\$0	\$3,702,798	99.8100%	\$0	\$3,695,763
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,250,300	R-76	\$0	\$2,250,300	99.8100%	\$0	\$2,246,024
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$114,974	R-77	\$0	\$114,974	99.8100%	\$0	\$114,756
78		TOTAL JEFFREY UNIT 3 - STEAM	\$32,648,510		\$0	\$32,648,510		\$0	\$32,586,478
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-80	\$0	\$0	99.8100%	\$0	\$0
81	311.000	Structures - Electric - Jeffrey Common	-\$2,265,317	R-81	\$410,538	-\$1,854,779	99.8100%	\$0	-\$1,851,255
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$6,209,976	R-82	\$1,438,628	\$7,648,604	99.8100%	\$0	\$7,634,072
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	-\$36,281,578	R-83	\$0	-\$36,281,578	99.8100%	\$0	-\$36,212,643
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$8,076,099	R-84	\$0	\$8,076,099	99.8100%	\$0	\$8,060,754
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$372,030	R-85	\$1,044,021	\$1,416,051	99.8100%	\$0	\$1,413,361
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$106,614	R-86	\$32,089	\$138,703	99.8100%	\$0	\$138,439
87		TOTAL JEFFREY FACILITY COMMON - STEAM	-\$23,782,176		\$2,925,276	-\$20,856,900		\$0	-\$20,817,272
88		IATAN UNIT 1 - STEAM							
89	310.000	Land - Electric - Iatan 1	\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
90	311.000	Structures - Electric - Iatan 1	-\$8,854,607	R-90	\$0	-\$8,854,607	99.8100%	\$0	-\$8,837,783
91	311.000	Structures-Electric Disallowance-Iatan1	-\$2,927	R-91	\$0	-\$2,927	100.0000%	\$0	-\$2,927
92	312.000	Boiler Plant Equipment - Iatan 1	\$24,701,075	R-92	\$0	\$24,701,075	99.8100%	\$0	\$24,654,143
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$56,275	R-93	\$0	-\$56,275	100.0000%	\$0	-\$56,275
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	-\$317,861	R-94	\$0	-\$317,861	99.8100%	\$0	-\$317,257
95	314.000	Turbogenerator -- Electric - Iatan 1	\$5,625,766	R-95	\$0	\$5,625,766	99.8100%	\$0	\$5,615,077
96	315.000	Accessory Equipment - Electric - Iatan 1	\$4,332,751	R-96	\$0	\$4,332,751	99.8100%	\$0	\$4,324,519
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$5,348	R-97	\$0	-\$5,348	100.0000%	\$0	-\$5,348
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$381,340	R-98	\$0	\$381,340	99.8100%	\$0	\$380,615
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$623	R-99	\$0	-\$623	100.0000%	\$0	-\$623

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100		TOTAL IATAN UNIT 1 - STEAM	\$25,803,291		\$0	\$25,803,291		\$0	\$25,754,141
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$426,614	R-102	\$0	\$426,614	99.8100%	\$0	\$425,803
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$84,973	R-103	\$0	-\$84,973	100.0000%	\$0	-\$84,973
104	312.000	Boiler Plant Equipment - Iatan 2	\$4,574,887	R-104	\$0	\$4,574,887	99.8100%	\$0	\$4,566,195
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$702,672	R-105	\$0	-\$702,672	100.0000%	\$0	-\$702,672
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	\$1,821,728	R-107	\$0	\$1,821,728	99.8100%	\$0	\$1,818,267
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$105,306	R-108	\$0	-\$105,306	100.0000%	\$0	-\$105,306
109	315.000	Accessory Equipment - Electric - Iatan 2	\$613,173	R-109	\$0	\$613,173	99.8100%	\$0	\$612,008
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$36,102	R-110	\$0	-\$36,102	100.0000%	\$0	-\$36,102
111	316.000	Misc Power Plant - Electric - Iatan 2	\$77,969	R-111	\$0	\$77,969	99.8100%	\$0	\$77,821
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$4,240	R-112	\$0	-\$4,240	100.0000%	\$0	-\$4,240
113		TOTAL IATAN UNIT 2 - STEAM	\$6,581,078		\$0	\$6,581,078		\$0	\$6,566,801
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	\$495,524	R-116	\$0	\$495,524	99.8100%	\$0	\$494,583
117	312.000	Boiler Plant Equipment - Iatan Common	\$1,871,195	R-117	\$0	\$1,871,195	99.8100%	\$0	\$1,867,640
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$81,561	R-119	\$0	\$81,561	99.8100%	\$0	\$81,406
120	315.000	Accessory Equipment - Iatan Common	\$464,034	R-120	\$0	\$464,034	99.8100%	\$0	\$463,152
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$101,316	R-121	\$0	\$101,316	99.8100%	\$0	\$101,123
122		TOTAL IATAN FACILITY COMMON - STEAM	\$3,013,630		\$0	\$3,013,630		\$0	\$3,007,904
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$522,043	R-125	\$0	\$522,043	94.2529%	\$0	\$492,041
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$61,061	R-126	\$0	\$61,061	75.7025%	\$0	\$46,225
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	R-127	\$0	\$0	75.7025%	\$0	\$0
128	314.000	Turbogenerator - Electric - Lake Road 1	\$2,248,697	R-128	\$0	\$2,248,697	98.7549%	\$0	\$2,220,698
129	315.000	Accessory Equip - Electric - Lake Road 1	\$439,844	R-129	\$0	\$439,844	91.4012%	\$0	\$402,023
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	R-130	\$0	\$0	71.3351%	\$0	\$0
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,271,645		\$0	\$3,271,645		\$0	\$3,160,987
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	R-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$619,628	R-134	\$0	\$619,628	94.2529%	\$0	\$584,017
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$7,138	R-135	\$0	\$7,138	75.7025%	\$0	\$5,404
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	R-136	\$0	\$0	75.7025%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 2	\$2,327,981	R-137	\$0	\$2,327,981	98.7549%	\$0	\$2,298,995
138	315.000	Accessory Equip - Electric - Lake Road 2	\$437,105	R-138	\$0	\$437,105	91.4012%	\$0	\$399,519
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0	R-139	\$0	\$0	71.3351%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,391,852		\$0	\$3,391,852		\$0	\$3,287,935
141		LAKE ROAD UNIT 3 - STEAM							
142	310.000	Land - Electric - Lake Road 3	\$0	R-142	\$0	\$0	99.8100%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 3	\$198,203	R-143	\$0	\$198,203	94.2529%	\$0	\$186,812
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$10,249	R-144	\$0	\$10,249	75.7025%	\$0	\$7,759
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	R-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$770,004	R-146	\$0	\$770,004	98.7549%	\$0	\$760,417
147	315.000	Accessory Equip - Electric - Lake Road 3	\$69,676	R-147	\$0	\$69,676	91.4012%	\$0	\$63,685
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	R-148	\$0	\$0	71.3351%	\$0	\$0
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,048,132		\$0	\$1,048,132		\$0	\$1,018,673
150		LAKE ROAD UNIT 4 - STEAM							
151	310.000	Land - Electric - Lake Road 4	\$0	R-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$1,655,113	R-152	\$0	\$1,655,113	94.2529%	\$0	\$1,559,992
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$4,940,661	R-153	\$0	\$4,940,661	75.7025%	\$0	\$3,740,204
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$265,752	R-154	\$0	\$265,752	75.7025%	\$0	\$201,181

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155	314.000	Turbogenerator - Electric - Lake Road 4	\$6,607,733	R-155	\$0	\$6,607,733	98.7549%	\$0	\$6,525,460
156	315.000	Accessory Equip - Electric - Lake Road 4	\$1,722,061	R-156	\$0	\$1,722,061	91.4012%	\$0	\$1,573,984
157	316.000	Misc Power Plant Equip - Lake Road 4	\$5,391	R-157	\$0	\$5,391	71.3351%	\$0	\$3,846
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$15,196,711		\$0	\$15,196,711		\$0	\$13,604,667
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$0	R-160	\$0	\$0	98.8100%	\$0	\$0
161	311.000	Structures - Electric - Lake Road Boilers	\$3,816,492	R-161	\$0	\$3,816,492	94.2529%	\$0	\$3,597,154
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$10,911,282	R-162	\$0	\$10,911,282	75.7025%	\$0	\$8,260,113
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	-\$4,388,408	R-163	\$0	-\$4,388,408	75.7025%	\$0	-\$3,322,135
164	314.000	Turbogenerator - Electric - Lake Road Boilers	-\$2,939,456	R-164	\$0	-\$2,939,456	98.7549%	\$0	-\$2,902,857
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$1,223,289	R-165	\$0	\$1,223,289	91.4012%	\$0	\$1,118,101
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$329,653	R-166	\$0	\$329,653	71.3351%	\$0	\$235,158
167		TOTAL LAKE ROAD BOILERS - STEAM	\$8,952,852		\$0	\$8,952,852		\$0	\$6,985,534
168		TOTAL STEAM PRODUCTION	-\$18,474,390		\$148,582,501	\$130,108,111		\$0	\$126,116,148
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		CROSSROAD UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-175	\$0	\$0	99.8100%	\$0	\$0
176	340.000	Land - Electric - Crossroads 1	\$0	R-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$66,339	R-177	\$0	\$66,339	99.8100%	\$0	\$66,213
178	342.000	Fuel Holders - Crossroads 1	\$337,958	R-178	\$0	\$337,958	99.8100%	\$0	\$337,316
179	343.000	Prime Movers - Crossroads 1	\$16,125,795	R-179	\$0	\$16,125,795	99.8100%	\$0	\$16,095,156
180	344.000	Generators - Crossroads 1	\$2,766,619	R-180	\$0	\$2,766,619	99.8100%	\$0	\$2,761,362
181	345.000	Accessory - Crossroads 1	\$2,059,251	R-181	\$0	\$2,059,251	99.8100%	\$0	\$2,055,338
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-182	\$0	\$0	99.8100%	\$0	\$0
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$21,355,962		\$0	\$21,355,962		\$0	\$21,315,385
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	R-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$65,879	R-187	\$0	\$65,879	99.8100%	\$0	\$65,754
188	342.000	Fuel Holders - Crossroad 2	\$412,982	R-188	\$0	\$412,982	99.8100%	\$0	\$412,197
189	343.000	Prime Movers - Crossroads 2	\$16,221,845	R-189	\$0	\$16,221,845	99.8100%	\$0	\$16,191,023
190	344.000	Generators - Crossroad 2	\$2,766,608	R-190	\$0	\$2,766,608	99.8100%	\$0	\$2,761,351
191	345.000	Accessory - Crossroad 2	\$1,168,265	R-191	\$0	\$1,168,265	99.8100%	\$0	\$1,166,045
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	R-192	\$0	\$0	99.8100%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$20,635,579		\$0	\$20,635,579		\$0	\$20,596,370
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-195	\$0	\$0	99.8100%	\$0	\$0
196	340.000	Land - Electric - Crossroads 3	\$0	R-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$65,879	R-197	\$0	\$65,879	99.8100%	\$0	\$65,754
198	342.000	Fuel Holders - Crossroads 3	\$337,958	R-198	\$0	\$337,958	99.8100%	\$0	\$337,316
199	343.000	Prime Movers - Crossroads 3	\$16,059,949	R-199	\$0	\$16,059,949	99.8100%	\$0	\$16,029,435
200	344.000	Generators - Crossroads 3	\$2,766,677	R-200	\$0	\$2,766,677	99.8100%	\$0	\$2,761,420
201	345.000	Accessory - Crossroads 3	\$1,964,378	R-201	\$0	\$1,964,378	99.8100%	\$0	\$1,960,646
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-202	\$0	\$0	99.8100%	\$0	\$0

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203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$21,194,841		\$0	\$21,194,841		\$0	\$21,154,571
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	Land - Electric - Crossroads 4	\$0	R-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$65,896	R-207	\$0	\$65,896	99.8100%	\$0	\$65,771
208	342.000	Fuel Holders - Crossroads 4	\$337,958	R-208	\$0	\$337,958	99.8100%	\$0	\$337,316
209	343.000	Prime Movers - Crossroads 4	\$16,269,002	R-209	\$0	\$16,269,002	99.8100%	\$0	\$16,238,091
210	344.000	Generators - Crossroads 4	\$2,766,638	R-210	\$0	\$2,766,638	99.8100%	\$0	\$2,761,381
211	345.000	Accessory - Crossroads 4	\$1,024,830	R-211	\$0	\$1,024,830	99.8100%	\$0	\$1,022,883
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$20,464,324		\$0	\$20,464,324		\$0	\$20,425,442
214		CROSSROADS COMMON - NATURAL GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	R-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$0	R-216	\$0	\$0	99.8100%	\$0	\$0
217	341.000	Structures - Electric - Crossroads Common	\$494,693	R-217	\$0	\$494,693	99.8100%	\$0	\$493,753
218	342.000	Fuel Holders - Crossroads Common	\$1,072,339	R-218	\$0	\$1,072,339	99.8100%	\$0	\$1,070,302
219	343.000	Prime Movers - Crossroads Common	\$0	R-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$4,977	R-220	\$0	\$4,977	99.8100%	\$0	\$4,968
221	345.000	Accessory - Corssroads Common	\$41,404	R-221	\$0	\$41,404	99.8100%	\$0	\$41,325
222	346.000	Misc Power Plant Equip - Crossroads Common	\$34,021	R-222	\$0	\$34,021	99.8100%	\$0	\$33,956
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,647,434		\$0	\$1,647,434		\$0	\$1,644,304
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	\$0	R-225	-\$3,222,349	-\$3,222,349	99.8100%	\$0	-\$3,216,227
226	340.000	Land - Electric - Total Crossroads	\$0	R-226	\$0	\$0	99.8100%	\$0	\$0
227	341.000	Structures - Electric - Total Crossroads	\$0	R-227	-\$498,935	-\$498,935	99.8100%	\$0	-\$497,987
228	342.000	Fuel Holders - Total Crossroads	\$0	R-228	-\$1,661,835	-\$1,661,835	99.8100%	\$0	-\$1,658,678
229	343.000	Prime Movers - Total Crossroads	\$0	R-229	-\$43,642,934	-\$43,642,934	99.8100%	\$0	-\$43,560,012
230	344.000	Generators - Total Crossroads	\$0	R-230	-\$7,711,747	-\$7,711,747	99.8100%	\$0	-\$7,697,095
231	345.000	Accessory - Total Crossroads	\$0	R-231	-\$5,526,854	-\$5,526,854	99.8100%	\$0	-\$5,516,353
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	R-232	-\$57,129	-\$57,129	99.8100%	\$0	-\$57,020
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$62,321,783	-\$62,321,783		\$0	-\$62,203,372
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	R-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$341,910	R-236	\$0	\$341,910	99.8100%	\$0	\$341,260
237	342.000	Fuel Holders - Greenwood 1	\$766,754	R-237	\$0	\$766,754	99.8100%	\$0	\$765,297
238	343.000	Prime Movers - Greenwood 1	\$8,506,266	R-238	\$0	\$8,506,266	99.8100%	\$0	\$8,490,104
239	344.000	Generators - Greenwood 1	\$2,714,262	R-239	\$0	\$2,714,262	99.8100%	\$0	\$2,709,105
240	345.000	Accessory Equipment - Greenwood 1	\$1,382,015	R-240	\$0	\$1,382,015	99.8100%	\$0	\$1,379,389
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-241	\$0	\$0	99.8100%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$13,711,207		\$0	\$13,711,207		\$0	\$13,685,155
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	R-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$58,320	R-245	\$0	\$58,320	99.8100%	\$0	\$58,209
246	342.000	Fuel Holders - Greenwood 2	\$185,284	R-246	\$0	\$185,284	99.8100%	\$0	\$184,932
247	343.000	Prime Movers - Greenwood 2	\$8,203,491	R-247	\$0	\$8,203,491	99.8100%	\$0	\$8,187,904
248	344.000	Generators - Greenwood 2	\$2,296,942	R-248	\$0	\$2,296,942	99.8100%	\$0	\$2,292,578
249	345.000	Accessory Equipment - Greenwood 2	\$581,166	R-249	\$0	\$581,166	99.8100%	\$0	\$580,062
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-250	\$0	\$0	99.8100%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$11,325,203		\$0	\$11,325,203		\$0	\$11,303,685
252		GREENWOOD UNIT 3 - NATURAL GAS							

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253	340.000	Land - Electric - Greenwood 3	\$0	R-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$346,446	R-254	\$0	\$346,446	99.8100%	\$0	\$345,788
255	342.000	Fuel Holders - Greenwood 3	\$696,073	R-255	\$0	\$696,073	99.8100%	\$0	\$694,750
256	343.000	Prime Movers - Greenwood 3	\$7,046,904	R-256	\$0	\$7,046,904	99.8100%	\$0	\$7,033,515
257	344.000	Generators - Greenwood 3	\$1,734,001	R-257	\$0	\$1,734,001	99.8100%	\$0	\$1,730,706
258	345.000	Accessory Equipment - Greenwood 3	\$1,052,964	R-258	\$0	\$1,052,964	99.8100%	\$0	\$1,050,963
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$10,876,388		\$0	\$10,876,388		\$0	\$10,855,722
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	R-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$34,725	R-263	\$0	\$34,725	99.8100%	\$0	\$34,659
264	342.000	Fuel Holders - Greenwood 4	\$173,301	R-264	\$0	\$173,301	99.8100%	\$0	\$172,972
265	343.000	Prime Movers - Greenwood 4	\$8,633,290	R-265	\$0	\$8,633,290	99.8100%	\$0	\$8,616,887
266	344.000	Generators - Greenwood 4	\$1,644,299	R-266	\$0	\$1,644,299	99.8100%	\$0	\$1,641,175
267	345.000	Accessory Equipment - Greenwood 4	\$261,081	R-267	\$0	\$261,081	99.8100%	\$0	\$260,585
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-268	\$0	\$0	99.8100%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$10,746,696		\$0	\$10,746,696		\$0	\$10,726,278
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$0	R-271	\$0	\$0	99.8100%	\$0	\$0
272	341.000	Structures - Electric - Greenwood Common	\$849,336	R-272	\$0	\$849,336	99.8100%	\$0	\$847,722
273	342.000	Fuel Holders - Greenwood Common	\$512,441	R-273	\$0	\$512,441	99.8100%	\$0	\$511,467
274	343.000	Prime Movers - Greenwood Common	\$565,768	R-274	\$0	\$565,768	99.8100%	\$0	\$564,693
275	344.000	Generators - Greenwood Common	\$0	R-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$1,020,879	R-276	\$0	\$1,020,879	99.8100%	\$0	\$1,018,939
277	346.000	Misc Power Plant Equip - Greenwood Common	\$31,956	R-277	\$0	\$31,956	99.8100%	\$0	\$31,895
278		TOTAL GREENWOOD COMMON	\$2,980,380		\$0	\$2,980,380		\$0	\$2,974,716
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$0	R-280	\$0	\$0	99.8100%	\$0	\$0
281	341.000	Structures - Electric - Nevada	\$141,425	R-281	\$0	\$141,425	99.8100%	\$0	\$141,156
282	342.000	Fuel Holders - Nevada	\$471,309	R-282	\$0	\$471,309	99.8100%	\$0	\$470,414
283	343.000	Prime Movers - Nevada	\$958,542	R-283	\$0	\$958,542	99.8100%	\$0	\$956,721
284	344.000	Generators - Nevada	\$618,704	R-284	\$0	\$618,704	99.8100%	\$0	\$617,528
285	345.000	Accessory Equipment - Nevada	\$452,166	R-285	\$0	\$452,166	99.8100%	\$0	\$451,307
286	346.000	Misc Power Plant Equip - Nevada	\$6,544	R-286	\$0	\$6,544	99.8100%	\$0	\$6,532
287		TOTAL NEVADA - OIL	\$2,648,690		\$0	\$2,648,690		\$0	\$2,643,658
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	R-289	\$0	\$0	99.8100%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$331,930	R-290	\$0	\$331,930	99.8100%	\$0	\$331,299
291	342.000	Fuel Holders - South Harper 1	\$205,901	R-291	\$0	\$205,901	99.8100%	\$0	\$205,510
292	343.000	Prime Movers - South Harper 1	\$17,251,936	R-292	\$0	\$17,251,936	99.8100%	\$0	\$17,219,157
293	344.000	Generators - South Harper 1	\$3,711,190	R-293	\$0	\$3,711,190	99.8100%	\$0	\$3,704,139
294	345.000	Accessory Equipment - South Harper 1	\$1,977,578	R-294	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-295	\$0	\$0	99.8100%	\$0	\$0
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$23,478,535		\$0	\$23,478,535		\$0	\$23,433,926
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	R-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$331,738	R-299	\$0	\$331,738	99.8100%	\$0	\$331,108
300	342.000	Fuel Holders - South Harper 2	\$205,901	R-300	\$0	\$205,901	99.8100%	\$0	\$205,510
301	343.000	Prime Movers - South Harper 2	\$17,536,048	R-301	\$0	\$17,536,048	99.8100%	\$0	\$17,502,730
302	344.000	Generators - South Harper 2	\$3,711,190	R-302	\$0	\$3,711,190	99.8100%	\$0	\$3,704,139
303	345.000	Accessory Equipment - South Harper 2	\$1,977,578	R-303	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$23,762,455		\$0	\$23,762,455		\$0	\$23,717,308

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306		SOUTH HARPER 3 - NATURAL GAS							
307	340.000	Land - Electric - South Harper 3	\$0	R-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$332,038	R-308	\$0	\$332,038	99.8100%	\$0	\$331,407
309	342.000	Fuel Holders - South Harper 3	\$205,901	R-309	\$0	\$205,901	99.8100%	\$0	\$205,510
310	343.000	Generators - South Harper 3	\$17,287,844	R-310	\$0	\$17,287,844	99.8100%	\$0	\$17,254,997
311	344.000	Prime Movers - South Harper 3	\$3,711,190	R-311	\$0	\$3,711,190	99.8100%	\$0	\$3,704,139
312	345.000	Accessory Equipment - South Harper 3	\$1,977,578	R-312	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$23,514,551		\$0	\$23,514,551		\$0	\$23,469,874
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$0	R-316	\$0	\$0	99.8100%	\$0	\$0
317	341.000	Structures - Electric - South Harper Common	\$2,057,746	R-317	\$0	\$2,057,746	99.8100%	\$0	\$2,053,836
318	342.000	Fuel Holders - South Harper Common	\$1,440,290	R-318	\$0	\$1,440,290	99.8100%	\$0	\$1,437,553
319	343.000	Prime Movers - South Harper Common	\$1,443,160	R-319	\$0	\$1,443,160	99.8100%	\$0	\$1,440,418
320	344.000	Generators - South Harper Common	\$0	R-320	\$0	\$0	99.8100%	\$0	\$0
321	345.000	Accessory Equipment - South Harper Common	\$1,777,947	R-321	\$0	\$1,777,947	99.8100%	\$0	\$1,774,569
322	346.000	Misc Power Plant Equip - South Harper Common	\$128,780	R-322	\$0	\$128,780	99.8100%	\$0	\$128,535
323		TOTAL SOUTH HARPER COMMON	\$6,847,923		\$0	\$6,847,923		\$0	\$6,834,911
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325	340.000	Land - Electric - Lake Road 5	\$0	R-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,116,484	R-326	\$0	\$1,116,484	99.8100%	\$0	\$1,114,363
327	342.000	Fuel Holders - Lake Road 5	\$669,934	R-327	\$0	\$669,934	99.8100%	\$0	\$668,661
328	343.000	Prime Movers - Lake Road 5	\$6,575,396	R-328	\$0	\$6,575,396	99.8100%	\$0	\$6,562,903
329	344.000	Generators - Lake Road 5	\$2,234,141	R-329	\$0	\$2,234,141	99.8100%	\$0	\$2,229,896
330	345.000	Accessory Equipment - Lake Road 5	\$502,606	R-330	\$0	\$502,606	99.8100%	\$0	\$501,651
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$11,098,561		\$0	\$11,098,561		\$0	\$11,077,474
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric - Lake Road 6	\$0	R-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$150,852	R-335	\$0	\$150,852	99.8100%	\$0	\$150,565
336	342.000	Fuel Holders - Lake Road 6	\$8,820	R-336	\$0	\$8,820	99.8100%	\$0	\$8,803
337	343.000	Prime Movers - Lake Road 6	\$3,772,008	R-337	\$0	\$3,772,008	99.8100%	\$0	\$3,764,841
338	344.000	Generators - Lake Road 6	\$385,802	R-338	\$0	\$385,802	99.8100%	\$0	\$385,069
339	345.000	Accessory Equipment - Lake Road 6	\$507,863	R-339	\$0	\$507,863	99.8100%	\$0	\$506,898
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$4,825,345		\$0	\$4,825,345		\$0	\$4,816,176
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric - Lake Road 7	\$0	R-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$12,142	R-344	\$0	\$12,142	99.8100%	\$0	\$12,119
345	342.000	Fuel Holders - Lake Road 7	\$18,285	R-345	\$0	\$18,285	99.8100%	\$0	\$18,250
346	343.000	Prime Movers - Lake Road 7	\$2,023,750	R-346	\$0	\$2,023,750	99.8100%	\$0	\$2,019,905
347	344.000	Generators - Lake Road 7	\$136,436	R-347	\$0	\$136,436	99.8100%	\$0	\$136,177
348	345.000	Accessory Equipment - Lake Road 7	\$336,188	R-348	\$0	\$336,188	99.8100%	\$0	\$335,549
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,526,801		\$0	\$2,526,801		\$0	\$2,522,000
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	R-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$29,611	R-353	\$0	\$29,611	99.8100%	\$0	\$29,555
354	342.000	Fuel Holders - Landfill Turbine	\$768,405	R-354	\$0	\$768,405	99.8100%	\$0	\$766,945
355	343.000	Prime Movers - Landfill Turbine	\$6,039	R-355	\$0	\$6,039	99.8100%	\$0	\$6,028
356	344.000	Generators - Landfill Turbine	\$1,708,504	R-356	\$0	\$1,708,504	99.8100%	\$0	\$1,705,258
357	345.000	Accessory Equipment - Landfill Turbine	\$0	R-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$1,348	R-358	\$0	\$1,348	99.8100%	\$0	\$1,345
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$2,513,907		\$0	\$2,513,907		\$0	\$2,509,131

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360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$0	R-361	\$0	\$0	99.8100%	\$0	\$0
362	341.000	Structures - Electric - Ralph Green 3	\$852,608	R-362	\$0	\$852,608	99.8100%	\$0	\$850,988
363	342.000	Fuel Holders - Ralph Green 3	\$232,017	R-363	\$0	\$232,017	99.8100%	\$0	\$231,576
364	343.000	Prime Movers - Ralph Green 3	\$5,375,895	R-364	\$0	\$5,375,895	99.8100%	\$0	\$5,365,681
365	344.000	Generators - Ralph Green 3	\$6,406,691	R-365	\$0	\$6,406,691	99.8100%	\$0	\$6,394,518
366	345.000	Accessory Equipment - Ralph Green 3	\$1,216,205	R-366	\$0	\$1,216,205	99.8100%	\$0	\$1,213,894
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$34,666	R-367	\$0	\$34,666	99.8100%	\$0	\$34,600
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$14,118,082		\$0	\$14,118,082		\$0	\$14,091,257
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	R-370	\$0	\$0	99.8100%	\$0	\$0
371	344.010	Other Prod - Solar	\$2,262,445	R-371	-\$1,422,399	\$840,046	99.8100%	\$0	\$838,450
372		TOTAL OTHER PRODUCTION - SOLAR	\$2,262,445		-\$1,422,399	\$840,046		\$0	\$838,450
373		TOTAL OTHER PRODUCTION	\$252,535,309		-\$63,744,182	\$188,791,127		\$0	\$188,432,421
374		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
375		Other Production - Salvage and Removal Retirements not yet classified	-\$34,532,183	R-375	\$0	-\$34,532,183	99.8100%	\$0	-\$34,466,572
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$34,532,183		\$0	-\$34,532,183		\$0	-\$34,466,572
377		TOTAL PRODUCTION PLANT	\$199,528,736		\$84,838,319	\$284,367,055		\$0	\$280,081,997
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$0	R-379	\$0	\$0	99.8100%	\$0	\$0
380	350.001	Land Rights - Transmission	\$14,157	R-380	\$0	\$14,157	99.8100%	\$0	\$14,130
381	350.040	Land Rights - Depreciable - Transmission	\$4,694,155	R-381	\$0	\$4,694,155	99.8100%	\$0	\$4,685,236
382	352.000	Structure & Improvements - Transmission	\$3,725,807	R-382	\$0	\$3,725,807	99.8100%	\$0	\$3,718,728
383	353.000	Station Equipment - Transmission	\$60,305,262	R-383	-\$1,044,021	\$59,261,241	99.8100%	\$0	\$59,148,645
384	353.030	Station Equipment Communication - Transmission	\$17,288	R-384	\$0	\$17,288	99.8100%	\$0	\$17,255
385	354.000	Towers and Fixtures - Transmission	\$219,226	R-385	\$0	\$219,226	99.8100%	\$0	\$218,809
386	354.050	Towers & Fixtures - 34.5 kV	\$151,484	R-386	\$0	\$151,484	99.8100%	\$0	\$151,196
387	355.000	Poles and Fixtures - Transmission	\$53,808,440	R-387	\$0	\$53,808,440	99.8100%	\$0	\$53,706,204
388	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-388	-\$383,449	-\$383,449	100.0000%	\$0	-\$383,449
389	355.050	Poles & Fixtures 34.5 kV	\$5,433,228	R-389	\$0	\$5,433,228	99.8100%	\$0	\$5,422,905
390	356.000	Overhead Conductors & Devices - Transmission	\$37,282,844	R-390	\$0	\$37,282,844	99.8100%	\$0	\$37,212,007
391	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-391	-\$697,542	-\$697,542	100.0000%	\$0	-\$697,542
392	356.050	Trsm-OH- Cond & Devices-Elec	\$3,666,273	R-392	\$0	\$3,666,273	99.8100%	\$0	\$3,659,307
393	357.000	Underground Conduit - Transmission	\$7,092	R-393	\$0	\$7,092	99.8100%	\$0	\$7,079
394	358.000	Underground Conductors & Devices - Transmission	-\$162,068	R-394	\$0	-\$162,068	99.8100%	\$0	-\$161,760
395	358.050	Underground Conductors & Dev	-\$4,561	R-395	\$0	-\$4,561	99.8100%	\$0	-\$4,552
396		TOTAL TRANSMISSION PLANT	\$169,158,627		-\$2,125,012	\$167,033,615		\$0	\$166,714,198
397		TRANSMISSION RETIREMENT WORK IN PROGRESS							
398		Transmission - Salvage and Removal Retirements not yet classified	-\$19,513,768	R-398	\$0	-\$19,513,768	99.8100%	\$0	-\$19,476,692
399		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$19,513,768		\$0	-\$19,513,768		\$0	-\$19,476,692
400		DISTRIBUTION PLANT							
401	360.000	Land - Electric - Distribution	\$0	R-401	\$0	\$0	99.8061%	\$0	\$0
402	360.010	Land Rights - Electric - Distribution	\$0	R-402	\$0	\$0	99.8061%	\$0	\$0
403	360.020	Land Leased - Distribution	\$7,863	R-403	\$0	\$7,863	99.8061%	\$0	\$7,848
404	361.000	Structures & Improvements - Distribution	\$4,433,419	R-404	\$0	\$4,433,419	99.8061%	\$0	\$4,424,823
405	362.000	Station Equipment - Distribution	\$80,168,655	R-405	\$0	\$80,168,655	99.8061%	\$0	\$80,013,208
406	364.000	Poles, Towers & Fixtures - Distribution	\$162,131,682	R-406	\$0	\$162,131,682	99.8061%	\$0	\$161,817,309

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407	365.000	Overhead Conductors & Devices - Distribution	\$46,212,121	R-407	\$0	\$46,212,121	99.8061%	\$0	\$46,122,516
408	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-408	-\$621,608	-\$621,608	100.0000%	\$0	-\$621,608
409	366.000	Underground Circuit - Distribution	\$18,892,951	R-409	\$0	\$18,892,951	99.8061%	\$0	\$18,856,318
410	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-410	-\$50,985	-\$50,985	100.0000%	\$0	-\$50,985
411	367.000	Underground Conductors & Devices - Distribution	\$56,412,186	R-411	\$0	\$56,412,186	99.8061%	\$0	\$56,302,803
412	368.000	Line Transformers - Distribution	\$154,476,275	R-412	\$0	\$154,476,275	99.8061%	\$0	\$154,176,746
413	369.010	Services - Overhead - Distribution	\$23,106,474	R-413	\$0	\$23,106,474	99.8061%	\$0	\$23,061,671
414	369.020	Services - Underground - Distribution	\$51,035,321	R-414	\$0	\$51,035,321	99.8061%	\$0	\$50,936,364
415	370.000	Meters - Distribution	\$8,628,118	R-415	\$0	\$8,628,118	99.8061%	\$0	\$8,611,388
416	370.010	Meters - PURPA Distribution	\$4,162,419	R-416	\$0	\$4,162,419	99.8061%	\$0	\$4,154,348
417	370.020	Meters - AMI Distribution	\$3,723,547	R-417	\$0	\$3,723,547	99.8061%	\$0	\$3,716,327
418	371.000	Customer Premise Meter Installations - Distribution	\$15,164,991	R-418	\$0	\$15,164,991	99.8061%	\$0	\$15,135,586
419	371.010	Distribution - Cust Prem Install - EVCS	\$1,903,121	R-419	\$0	\$1,903,121	99.8061%	\$0	\$1,899,431
420	373.000	Street Lighting and Traffic Signal - Distribution	\$13,228,825	R-420	\$0	\$13,228,825	99.8061%	\$0	\$13,203,174
421		TOTAL DISTRIBUTION PLANT	\$643,687,968		-\$672,593	\$643,015,375		\$0	\$641,767,267
422		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
423		Distribution Retirement Work In Progress	-\$22,076,638	R-423	\$0	-\$22,076,638	99.8061%	\$0	-\$22,033,831
424		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$22,076,638		\$0	-\$22,076,638		\$0	-\$22,033,831
425		INCENTIVE COMPENSATION CAPITALIZATION							
426		Incentive Compensation Capitalization Adj.	\$0	R-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
428		GENERAL PLANT							
429	389.000	Land Rights - General	\$0	R-429	\$0	\$0	99.7361%	\$0	\$0
430	390.010	Land RT/ROW - Depreciation - Electric	\$330	R-430	\$0	\$330	99.7361%	\$0	\$329
431	390.000	Structures & Improvements - General	\$11,929,242	R-431	\$0	\$11,929,242	99.7361%	\$0	\$11,897,761
432	391.000	Office Furniture & Equipmepnt - General	\$1,634,916	R-432	\$0	\$1,634,916	99.7361%	\$0	\$1,630,601
433	391.020	Office Furniture - Computers - General	\$2,719,654	R-433	\$0	\$2,719,654	99.7361%	\$0	\$2,712,477
434	391.040	Office Furniture - Software - General	\$0	R-434	\$0	\$0	99.7361%	\$0	\$0
435	392.000	Transportation Equipment - Autos - General	\$402,379	R-435	\$0	\$402,379	99.7361%	\$0	\$401,317
436	392.010	Transportation Equip - Light Trucsh-General	\$3,582,769	R-436	\$0	\$3,582,769	99.7361%	\$0	\$3,573,314
437	392.020	Transportation Equip-Heavy Trucks-General	\$19,633,426	R-437	\$0	\$19,633,426	99.7361%	\$0	\$19,581,613
438	392.030	Transportation Equip - Tractors - General	\$156,800	R-438	\$0	\$156,800	99.7361%	\$0	\$156,386
439	392.040	Transportation Equip - Trailers - General	\$1,794,100	R-439	\$0	\$1,794,100	99.7361%	\$0	\$1,789,365
440	392.050	Transport Equip-Medium Trucks General	\$0	R-440	\$0	\$0	99.7361%	\$0	\$0
441	393.000	Stores Equipment - General	\$20,693	R-441	\$0	\$20,693	99.7361%	\$0	\$20,638
442	394.000	Tools - General	\$2,520,769	R-442	\$0	\$2,520,769	99.7361%	\$0	\$2,514,117
443	395.000	Laboratory Equipment - General	\$1,725,522	R-443	\$0	\$1,725,522	99.7361%	\$0	\$1,720,968
444	396.000	Power Operated Equipment - General	\$2,789,574	R-444	\$0	\$2,789,574	99.7361%	\$0	\$2,782,212
445	397.000	Communication Equipment - General	\$16,208,062	R-445	\$0	\$16,208,062	99.7361%	\$0	\$16,165,289
446	398.000	Miscellaneous Equipment - General	\$201,685	R-446	\$0	\$201,685	99.7361%	\$0	\$201,153
447		TOTAL GENERAL PLANT	\$65,319,921		\$0	\$65,319,921		\$0	\$65,147,540
448		GENERAL PLANT - LAKE ROAD							
449	391.000	Office Furniture and Equipment - General	\$54,782	R-449	\$0	\$54,782	91.4012%	\$0	\$50,071
450	391.020	Office Furniture - Computer - General	\$224,703	R-450	\$0	\$224,703	91.4012%	\$0	\$205,381
451	391.040	Office Furniture - Software -General	\$0	R-451	\$0	\$0	91.4012%	\$0	\$0
452	392.000	Transportation Equip - Autos - General	\$0	R-452	\$0	\$0	91.4012%	\$0	\$0
453	392.010	Transportation Equip -Light Trucks -General	\$187,904	R-453	\$0	\$187,904	91.4012%	\$0	\$171,747
454	392.020	Transport Equip - Heavy Trucks - General	\$44,183	R-454	\$0	\$44,183	91.4012%	\$0	\$40,384
455	392.030	Transportation Equip - Tractors -General	\$0	R-455	\$0	\$0	91.4012%	\$0	\$0
456	392.040	Transportation Equip - Trailers -General	\$117,910	R-456	\$0	\$117,910	91.4012%	\$0	\$107,771
457	392.050	Transportation Equip - Medium Trucks - General	\$0	R-457	\$0	\$0	91.4012%	\$0	\$0
458	393.000	Stores Equipment -General	\$5,946	R-458	\$0	\$5,946	91.4012%	\$0	\$5,435

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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
459	394.000	Tools -General	\$125,852	R-459	\$0	\$125,852	91.4012%	\$0	\$115,030
460	395.000	Laboratory Equipment -General	\$186,031	R-460	\$0	\$186,031	91.4012%	\$0	\$170,035
461	396.000	Power Operated Equipment -General	\$516,165	R-461	\$0	\$516,165	91.4012%	\$0	\$471,781
462	397.000	Communication Equipment -General	\$249,103	R-462	\$0	\$249,103	91.4012%	\$0	\$227,683
463	398.000	Miscellaneous Equipment -General	\$26,895	R-463	\$0	\$26,895	91.4012%	\$0	\$24,582
464		TOTAL GENERAL PLANT - LAKE ROAD	\$1,739,474		\$0	\$1,739,474		\$0	\$1,589,900
465		GENERAL RETIREMENTS WORK IN PROGRESS							
466		General - Salvage and Removal Retirements not yet classified	-\$1,612,971	R-466	\$0	-\$1,612,971	91.4012%	\$0	-\$1,474,275
467		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$1,612,971		\$0	-\$1,612,971		\$0	-\$1,474,275
468		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
469	310.090	Industrial Steam - Land	\$0	R-469	\$0	\$0	0.0000%	\$0	\$0
470	311.090	Industrial Steam - Structures & Improvements	-\$61,442	R-470	\$0	-\$61,442	0.0000%	\$0	\$0
471	312.090	Industrial Steam - Boiler	-\$97,827	R-471	\$0	-\$97,827	0.0000%	\$0	\$0
472	315.090	Industrial Steam - Accessory	-\$21,595	R-472	\$0	-\$21,595	0.0000%	\$0	\$0
473	375.090	Industrial Steam - Distribution Structure & Improvement	\$7,058	R-473	\$0	\$7,058	0.0000%	\$0	\$0
474	376.090	Industrial Steam - Mains	\$1,175,899	R-474	\$0	\$1,175,899	0.0000%	\$0	\$0
475	379.090	Industrial Steam - City Gate Measuring/Regulator	\$310,847	R-475	\$0	\$310,847	0.0000%	\$0	\$0
476	380.090	Industrial Steam - Services	\$128,844	R-476	\$0	\$128,844	0.0000%	\$0	\$0
477	381.090	Industrial Steam - Services -	\$380,055	R-477	\$0	\$380,055	0.0000%	\$0	\$0
478		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$1,821,839		\$0	\$1,821,839		\$0	\$0
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
480		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	R-480	\$0	\$0	100.0000%	\$0	\$0
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
482		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
483		Capitalized Long-Term Incentive Stock Awards through ?	\$0	R-483	\$0	\$0	100.0000%	\$0	\$0
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
485		TOTAL DEPRECIATION RESERVE	\$1,062,348,602		\$82,040,714	\$1,144,389,316		\$0	\$1,136,523,276

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-44	Land - Electric - Sibley Common MPS	310.000		\$15,994,504		\$0
	1. To remove Sibley net book value (Majors).		\$15,994,504		\$0	
R-45	Structures - Electric - Sibley Common	311.000		\$64,748,114		\$0
	1. To remove Sibley net book value (Majors).		\$64,748,114		\$0	
R-46	Boiler Plant Equipment - Electric - Sibley Common	312.000		\$40,897,014		\$0
	1. To remove Sibley net book value (Majors).		\$40,897,014		\$0	
R-47	Boiler AQC Equipment - Electric - Sibley Common	312.020		\$14,624,440		\$0
	1. To remove Sibley net book value (Majors).		\$14,624,440		\$0	
R-48	Turbogenerator - Electric - Sibley Common	314.000		\$7,831,681		\$0
	1. To remove Sibley net book value (Majors).		\$7,831,681		\$0	
R-49	Accessory Equipment - Electric - Sibley Common	315.000		\$1,561,472		\$0
	1. To remove Sibley net book value (Majors).		\$1,561,472		\$0	
R-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 (Young).		\$410,538		\$0	
R-82	Boiler Plant Equipment-Electric-Jeffrey Common	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 (Young).		\$1,438,628		\$0	
R-85	Accessory Equipment - Electric - Jeffrey Common	315.000		\$1,044,021		\$0
	1. To transfer Jeffrey GSU from account 353 to account 315 (Young).		\$1,044,021		\$0	
R-86	Misc Power Plant Equipment - Electric - Jeffrey Common	316.000		\$32,089		\$0

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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 reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).		\$32,089		\$0	
R-225	Miscellaneous Intangible - Substation (3553) T	303.100		-\$3,222,349		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$3,222,349		\$0	
R-227	Structures - Electric - Total Crossroads	341.000		-\$498,935		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$498,935		\$0	
R-228	Fuel Holders - Total Crossroads	342.000		-\$1,661,835		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$1,661,835		\$0	
R-229	Prime Movers - Total Crossroads	343.000		-\$43,642,934		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$43,642,934		\$0	
R-230	Generators - Total Crossroads	344.000		-\$7,711,747		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$7,711,747		\$0	
R-231	Accessory - Total Crossroads	345.000		-\$5,526,854		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$5,526,854		\$0	
R-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$57,129		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$57,129		\$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
R-371	Other Prod - Solar	344.010		-\$1,422,399		\$0
	1. To allocate the Evergy West Greenwood Facility reserve as of December 31, 2021 (Lyons),		-\$1,422,399		\$0	
R-383	Station Equipment - Transmission	353.000		-\$1,044,021		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$1,044,021		\$0	
R-388	Poles and Fixtures - Disallowance Stipulation	355.000		-\$383,449		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$383,449		\$0	
R-391	Conductors & Devices - Disallowance Stipulation	356.000		-\$697,542		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$697,542		\$0	
R-408	Overhead Conductors & Devices - Disallowance Stipulation	365.000		-\$621,608		\$0
	1. Plant Disallowance per S&A; ER-2012-0175 (Young)		-\$621,608		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
R-410	Underground Circuit - Disallowance Stipulation	366.000		-\$50,985		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$50,985		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
Total Reserve Adjustments				\$82,040,714		\$0

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True-Up through May 31, 2022
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

Evergy Missouri West
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True-Up through May 31, 2022
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	\$41,467,998	26.11	13.21	12.90	0.035342	\$1,465,562
3	Accrued Vacation	\$1,167,846	26.11	365.00	-338.89	-0.928466	-\$1,084,305
4	Employee Benefits	\$4,374,158	26.11	13.29	12.82	0.035123	\$153,634
5	Coal & Freight	\$29,467,106	26.11	11.84	14.27	0.039096	\$1,152,046
6	Fuel - Purchased Gas and Oil	\$9,471,665	26.11	38.70	-12.59	-0.034493	-\$326,706
7	Purchased Power	\$190,478,752	26.11	36.25	-10.14	-0.027781	-\$5,291,690
8	Pensions Fund Payments	\$12,095,459	26.11	42.25	-16.14	-0.044219	-\$534,849
9	Incentive Compensation	\$3,326,148	26.11	257.50	-231.39	-0.633945	-\$2,108,595
10	Bad Debt Expense (Uncollectibles)	\$2,654,844	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$1,427,688	26.11	-30.50	56.61	0.155096	\$221,429
12	Cash Vouchers	\$130,828,821	26.11	38.30	-12.19	-0.033397	-\$4,369,290
13	TOTAL OPERATION AND MAINT. EXPENSE	\$426,760,485					-\$10,722,764
14	TAXES						
15	FICA - Employer Portion	\$3,348,067	26.11	13.21	12.90	0.035342	\$118,327
16	FUTA & SUTA	\$15,053	26.11	76.38	-50.27	-0.137726	-\$2,073
17	Property Taxes	\$48,702,824	26.11	205.79	-179.68	-0.492274	-\$23,975,134
18	Missouri Gross Receipt Taxes - 4%, 6%, other cities	\$41,119,995	10.90	55.64	-44.74	-0.122575	-\$5,040,283
19	TOTAL TAXES	\$93,185,939					-\$28,899,163
20	OTHER EXPENSES						
21	Sales Taxes	\$22,185,245	10.90	5.17	5.73	0.015699	\$348,286
22	TOTAL OTHER EXPENSES	\$22,185,245					\$348,286
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$39,273,641
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$16,935,693	26.11	38.00	-11.89	-0.032575	-\$551,680
26	State Tax Offset	\$3,025,660	26.11	38.00	-11.89	-0.032575	-\$98,561
27	City Tax Offset	\$0	26.11	38.00	-11.89	-0.032575	\$0
28	Interest Expense Offset	\$41,284,551	26.11	91.50	-65.39	-0.179151	-\$7,396,169
29	TOTAL OFFSET FROM RATE BASE	\$61,245,904					-\$8,046,410
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$47,320,051

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True-Up through May 31, 2022
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	\$828,546,714	See Note (1)	See Note (1)	See Note (1)	\$828,546,714	-\$58,965,747	\$751,222,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833	-\$27,408,869	\$268,055,511	-\$346,870	\$263,680,825	\$11,577,453	\$252,103,372
3	TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468	-\$15,027,396	\$33,543,928	\$0	\$33,480,194	\$1,955,039	\$31,525,155
4	TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328	\$396,246	\$28,611,046	\$0	\$27,855,304	\$9,943,391	\$17,911,913
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184	\$3,032,949	\$14,892,904	\$0	\$14,892,904	\$6,119,551	\$8,773,353
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905	-\$101,839	\$28,544,441	-\$25,375,563	\$3,168,878	\$1,227,170	\$1,941,708
7	TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644	-\$6,370	\$215,659	\$0	\$215,659	\$126,194	\$89,465
8	TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709	-\$11,945,420	\$77,656,581	\$4,464,549	\$79,583,708	\$8,894,997	\$70,688,711
9	TOTAL DEPRECIATION EXPENSE	\$110,260,846	See Note (1)	See Note (1)	See Note (1)	\$110,260,846	\$12,140,124	\$120,306,204	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491	\$3,121,112	\$4,594,603	\$2,484,668	\$7,068,899	\$0	\$7,068,899
11	TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403	\$0	\$18,662,403	-\$16,700,257	\$3,883,013	\$0	\$3,883,013
12	TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637	\$2,309,505	\$52,790,142	\$281	\$52,085,159	\$0	\$52,085,159
13	TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602	-\$45,630,082	\$637,828,064	-\$23,333,068	\$606,220,747	\$39,843,795	\$446,070,748
14	NET INCOME BEFORE TAXES	\$145,088,568	\$0	\$0	\$0	\$190,718,650	-\$35,632,679	\$145,001,898	\$0	\$0
15	TOTAL INCOME TAXES	-\$54,075,569	See Note (1)	See Note (1)	See Note (1)	-\$54,075,569	\$71,829,377	\$17,753,808	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$69,862,795	See Note (1)	See Note (1)	See Note (1)	\$69,862,795	-\$74,565,967	-\$11,775,088	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$129,301,342	\$0	\$0	\$0	\$174,931,424	-\$32,896,089	\$139,023,178	\$0	\$0

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

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
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 Adjst. 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	Residential Billed Revenue	\$382,109,586			Rev-3		\$382,109,586	100.0000%	\$1,194,446	\$383,304,032		
Rev-4	440.001	Residential Unbilled Revenue	-\$1,566,563			Rev-4		-\$1,566,563	100.0000%	\$1,566,563	\$0		
Rev-5	440.001	Residential RESRAM Revenue	\$3,228,894			Rev-5		\$3,228,894	100.0000%	-\$3,228,894	\$0		
Rev-6	440.001	Residential FAC Billed Revenue	\$2,122,239			Rev-6		\$2,122,239	100.0000%	-\$2,122,239	\$0		
Rev-7	440.001	Residential MEEIA Billed	\$17,771,567			Rev-7		\$17,771,567	100.0000%	-\$17,771,567	\$0		
Rev-8	440.001	Residential MEEIA Unbilled	-\$3,292,496			Rev-8		-\$3,292,496	100.0000%	\$3,292,496	\$0		
Rev-9	442.001	Commercial Sales	\$223,721,698			Rev-9		\$223,721,698	100.0000%	\$0	\$223,721,698		
Rev-10	442.001	Commercial Unbilled Revenue	\$999,997			Rev-10		\$999,997	100.0000%	-\$999,997	\$0		
Rev-11	442.001	Commercial RESRAM Revenue	\$2,363,434			Rev-11		\$2,363,434	100.0000%	-\$2,363,434	\$0		
Rev-12	442.001	Commercial FAC Billed Revenue	\$1,480,420			Rev-12		\$1,480,420	100.0000%	-\$1,480,420	\$0		
Rev-13	442.001	Commercial MEEIA Billed	\$9,661,375			Rev-13		\$9,661,375	100.0000%	-\$9,661,375	\$0		
Rev-14	442.001	Commercial Non-MEEIA	-\$147,992			Rev-14		-\$147,992	100.0000%	\$0	-\$147,992		
Rev-15	442.001	Commercial MEEIA Unbilled	-\$1,553,210			Rev-15		-\$1,553,210	100.0000%	\$1,553,210	\$0		
Rev-16	442.101	Commercial Sales Primary	\$31,211,486			Rev-16		\$31,211,486	100.0000%	\$0	\$31,211,486		
Rev-17	442.101	Commercial Sales Primary RESRAM	\$469,861			Rev-17		\$469,861	100.0000%	-\$469,861	\$0		
Rev-18	442.101	Commercial Sales Primary FAC Billed	\$261,385			Rev-18		\$261,385	100.0000%	-\$261,385	\$0		
Rev-19	442.101	Commercial Sales Primary MEEIA Billed	\$635,541			Rev-19		\$635,541	100.0000%	-\$635,541	\$0		
Rev-20	442.101	Commercial Sales Primary Non-MEEIA	-\$177,325			Rev-20		-\$177,325	100.0000%	\$0	-\$177,325		
Rev-21	442.201	Industrial Sales Primary	\$37,728,077			Rev-21		\$37,728,077	100.0000%	\$0	\$37,728,077		
Rev-22	442.201	Industrial Sales Primary RESRAM	\$474,156			Rev-22		\$474,156	100.0000%	-\$474,156	\$0		
Rev-23	442.201	Industrial Sales Primary FAC Billed	\$254,316			Rev-23		\$254,316	100.0000%	-\$254,316	\$0		
Rev-24	442.201	Industrial Sales Primary MEEIA Billed	\$501,734			Rev-24		\$501,734	100.0000%	-\$501,734	\$0		
Rev-25	442.201	Industrial Sales Primary Non-MEEIA	-\$198,916			Rev-25		-\$198,916	100.0000%	\$0	-\$198,916		
Rev-26	442.202	Industrial Sales Secondary	\$42,427,207			Rev-26		\$42,427,207	100.0000%	\$0	\$42,427,207		
Rev-27	442.202	Industrial Sales Secondary Unbilled	\$94,597			Rev-27		\$94,597	100.0000%	-\$94,597	\$0		
Rev-28	442.202	Industrial Sales Secondary RESRAM	\$570,805			Rev-28		\$570,805	100.0000%	-\$570,805	\$0		
Rev-29	442.202	Industrial Sales Secondary FAC Billed	\$326,664			Rev-29		\$326,664	100.0000%	-\$326,664	\$0		
Rev-30	442.202	Industrial Sales Secondary MEEIA Billed	\$1,251,647			Rev-30		\$1,251,647	100.0000%	-\$1,251,647	\$0		
Rev-31	442.202	Industrial Sales Secondary Non-MEEIA	-\$148,572			Rev-31		-\$148,572	100.0000%	\$0	-\$148,572		
Rev-32	442.202	Industrial Sales Secondary MEEIA Unbilled	-\$620,106			Rev-32		-\$620,106	100.0000%	\$620,106	\$0		
Rev-33	444.001	Public Streets and Hwy Lighting	\$8,026,222			Rev-33		\$8,026,222	100.0000%	\$0	\$8,026,222		
Rev-34	444.001	Public Streets and Hwy Lighting Unbilled	-\$16,441			Rev-34		-\$16,441	100.0000%	\$16,441	\$0		
Rev-35	444.001	Public Street and Hwy Lighting RESRAM	\$18,608			Rev-35		\$18,608	100.0000%	-\$18,608	\$0		
Rev-36	444.001	Public Street and Hwy Lighting FAC Billed	\$11,241			Rev-36		\$11,241	100.0000%	-\$11,241	\$0		
Rev-37	444.002	Traffic Signal Sales	\$52,102			Rev-37		\$52,102	100.0000%	\$0	\$52,102		
Rev-38	444.002	Traffic Signal Sales RESRAM	\$604			Rev-38		\$604	100.0000%	-\$604	\$0		
Rev-39	444.002	Traffic Signal Sales FAC Billed	\$357			Rev-39		\$357	100.0000%	-\$357	\$0		
Rev-40	440.000	Adjustment to the General Ledger	\$0			Rev-40		\$0	100.0000%	-\$1,279,345	-\$1,279,345		
Rev-41		TOTAL RETAIL RATE REVENUE	\$760,054,199					\$760,054,199		-\$35,535,525	\$724,518,674		
Rev-42		OTHER OPERATING REVENUES											
Rev-43	0.000	NUCOR	\$0			Rev-43		\$0	100.0000%	\$8,268,000	\$8,268,000		
Rev-44	447.020	Sales for Resale (SFR) Retail	\$15,712,600			Rev-44		\$15,712,600	99.7900%	-\$16,681,793	-\$1,002,189		
Rev-45	447.030	Sales for Resale Bulk - energy	\$15,062,065			Rev-45		\$15,062,065	99.7900%	-\$15,062,065	-\$31,630		
Rev-46	447.031	Rev InterUN/IntrasST MO (nk11)	\$0			Rev-46		\$0	100.0000%	\$0	\$0		
Rev-47	447.031	Sales for Resale Intu Un Inst	\$0			Rev-47		\$0	100.0000%	\$0	\$0		
Rev-48	447.032	Sales for Resale Interstate - non-juris 0%	\$0			Rev-48		\$0	100.0000%	\$0	\$0		
Rev-49	447.035	SFR Off System Sales - WAPA - energy	\$521,715			Rev-49		\$521,715	100.0000%	\$345,071	\$866,786		
Rev-50	447.101	Sales for Resales - Private Utilities - energy	\$16,378			Rev-50		\$16,378	100.0000%	\$0	\$16,378		

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												L + M = K	
Rev-51	447.103	Resales - Municipalities - (non-juris 0%)	\$2,095,258			Rev-51		\$2,095,258	0.0000%	\$0	\$0		
Rev-52	449.110	Provision for rate refunds riders	\$7,477			Rev-52		\$7,477	100.0000%	-\$1,001,786	-\$994,309		
Rev-53	449.440	Provision for Rate Refunds - Res	\$375,237			Rev-53		\$375,237	100.0000%	\$0	\$375,237		
Rev-54	449.441	Provision for Rate Refunds - Com	\$260,517			Rev-54		\$260,517	100.0000%	\$0	\$260,517		
Rev-55	449.442	Provision for Rate Refunds - Ind	\$77,245			Rev-55		\$77,245	100.0000%	\$0	\$77,245		
Rev-56	450.001	Other Oper Rev - Fortified Discounts	-\$4,217			Rev-56		-\$4,217	100.0000%	\$967,581	\$963,364		
Rev-57	451.001	Misc Service Revenues	\$0			Rev-57		\$0	100.0000%	\$0	\$0		
Rev-58	451.101	Misc Serv Rev Temp Inst	\$263,777			Rev-58		\$263,777	100.0000%	\$0	\$263,777		
Rev-59	451.002	Misc Service Rev Replace Dmgd Mtr	\$0			Rev-59		\$0	100.0000%	\$0	\$0		
Rev-60	451.003	Misc Service Rev Coll Service	\$0			Rev-60		\$0	100.0000%	\$0	\$0		
Rev-61	451.004	Other Revenue - Disconnect Service Charge	\$0			Rev-61		\$0	100.0000%	\$0	\$0		
Rev-62	451.101	Misc Service Revenue Temp Inst	\$0			Rev-62		\$0	100.0000%	\$0	\$0		
Rev-63	454.001	Other Revenue - Rent - Electric Property	\$62,207			Rev-63		\$62,207	100.0000%	\$0	\$62,207		
Rev-64	454.010	Rent from Pole Attachment	\$558,041			Rev-64		\$558,041	100.0000%	\$0	\$558,041		
Rev-65	454.070	Tower Attachment Rent	\$327,234			Rev-65		\$327,234	100.0000%	\$0	\$327,234		
Rev-66	456.001	Other Elec Rev Ret Ck Serv Chg	\$393,515			Rev-66		\$393,515	99.8100%	\$0	\$392,767		
Rev-67	456.009	Other Revenue - Transmission - demand	\$136,172			Rev-67		\$136,172	99.8100%	\$0	\$135,913		
Rev-68	456.101	Miscellaneous Electric Oper Revenues - demand	\$438,606			Rev-68		\$438,606	100.0000%	\$0	\$438,606		
Rev-69	456.102	Other Rev - Return Chk Service Charge - demand	\$0			Rev-69		\$0	100.0000%	\$0	\$0		
Rev-70	456.730	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	\$14,177,984			Rev-70		\$14,177,984	0.0000%	\$0	\$0		
Rev-71	456.735	Other Electric Rev Ind Steam QCA-(steam 0%)	\$1,985,605			Rev-71		\$1,985,605	0.0000%	\$0	\$0		
Rev-72	456.005	Other Elec Rev Wind Commercial	-\$255,389			Rev-72		-\$255,389	99.8100%	\$0	-\$254,904		
Rev-73	456.015	Other Elec Rev Wind Industrial	-\$688,838			Rev-73		-\$688,838	99.8100%	\$0	-\$687,529		
Rev-74	456.100	Other Elec Rev Trans For Others	\$16,969,326			Rev-74		\$16,969,326	99.7900%	-\$265,230	\$16,668,460		
Rev-75		TOTAL OTHER OPERATING REVENUES	\$68,492,515					\$68,492,515		-\$23,430,222	\$26,703,971		
Rev-76		TOTAL OPERATING REVENUES	\$828,546,714					\$828,546,714		-\$58,965,747	\$751,222,645		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$910,707	\$588,672	\$322,035	E-4	-\$11,786	\$898,921	84.4839%	\$0	\$759,443	\$497,333	\$262,110
5	500.000	Steam Operation Supervision - 100%	\$165,492	\$0	\$165,492	E-5	-\$27,529	\$137,963	100.0000%	-\$165,492	-\$27,529	-\$27,529	\$0
6	501.000	Fuel Expense - Coal	\$40,748,866	\$1,248,871	\$39,499,995	E-6	-\$8,347,409	\$32,401,457	99.7900%	\$0	\$32,333,414	\$1,187,968	\$31,145,446
7	501.000	Fuel Expense - Natural Gas	-\$137,143	\$0	-\$137,143	E-7	\$0	-\$137,143	99.7900%	\$0	-\$136,855	\$0	-\$136,855
8	501.000	Fuel Expense - Oil	\$137,143	\$0	\$137,143	E-8	\$0	\$137,143	99.7900%	\$0	\$136,855	\$0	\$136,855
9	501.300	Fuel Additives - Fuel Additives	\$1,071,850	\$0	\$1,071,850	E-9	\$432,105	\$1,503,955	99.7900%	\$0	\$1,500,797	\$0	\$1,500,797
10	501.400	Fuel Additives - Residuals	\$260,260	\$0	\$260,260	E-10	-\$56,922	\$203,338	99.7900%	\$0	\$202,911	\$0	\$202,911
11	501.420	Fuel Exp - Residuals Non FAC	\$19,732	\$0	\$19,732	E-11	\$0	\$19,732	99.7900%	\$0	\$19,691	\$0	\$19,691
12	501.450	Fuel Exp - Residuals - Landfill	\$0	\$0	\$0	E-12	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
13	501.500	Fuel Handling Expense	\$107,325	\$0	\$107,325	E-13	\$0	\$107,325	99.7900%	\$0	\$107,100	\$0	\$107,100
14	501.502	Fuel Handling Coal Pile Mgmt	\$138,298	\$0	\$138,298	E-14	\$0	\$138,298	99.7900%	\$0	\$138,008	\$0	\$138,008
15	501.506	Fuel Handling Receive Coal	\$404,814	\$0	\$404,814	E-15	\$0	\$404,814	99.7900%	\$0	\$403,964	\$0	\$403,964
16	501.507	Fuel Handling Unload Coal	\$230,287	\$0	\$230,287	E-16	\$0	\$230,287	99.7900%	\$0	\$229,803	\$0	\$229,803
17	501.508	Fuel Handling Stackers	\$28,209	\$0	\$28,209	E-17	\$0	\$28,209	99.7900%	\$0	\$28,150	\$0	\$28,150
18	501.509	Fuel Handling Coal Pile	\$189,423	\$0	\$189,423	E-18	\$0	\$189,423	99.7900%	\$0	\$189,025	\$0	\$189,025
19	501.510	Fuel Handling Conveyor	\$226,365	\$0	\$226,365	E-19	\$0	\$226,365	99.7900%	\$0	\$225,890	\$0	\$225,890
20	501.600	Fuel Expense Rider Underrecov -	-\$295,281,236	\$0	-\$295,281,236	E-20	\$295,281,236	\$0	100.0000%	\$0	\$0	\$0	\$0
21	501.700	Fuel Expense Industrial Steam	\$7,413,282	\$0	\$7,413,282	E-21	\$0	\$7,413,282	0.0000%	\$0	\$0	\$0	\$0

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22	502.000	Steam Operating Expense	\$4,395,112	\$2,930,728	\$1,464,384	E-22	-\$137,056	\$4,258,056	84.4839%	\$0	\$3,597,372	\$2,360,203	\$1,237,169
23	504.000	Industrial Steam Transfer - Credit	-\$7,413,282	\$0	-\$7,413,282	E-23	\$0	-\$7,413,282	0.0000%	\$0	\$0	\$0	\$0
24	505.000	Steam Operations Electric Expenses	\$1,750,830	\$1,344,548	\$406,282	E-24	-\$62,878	\$1,687,952	84.4839%	\$0	\$1,426,048	\$1,082,805	\$343,243
25	506.000	Misc Steam Power Operations	\$3,331,751	\$1,450,335	\$1,881,416	E-25	-\$67,905	\$3,263,846	84.4839%	\$0	\$2,757,424	\$1,167,998	\$1,589,426
26	507.000	Steam Power Operations - Rents	\$26,403	\$147	\$26,256	E-26	-\$7	\$26,396	84.4839%	\$0	\$22,300	\$118	\$22,182
27	509.000	Emissions	-\$315,642	\$0	-\$315,642	E-27	\$0	-\$315,642	99.7900%	\$0	-\$314,979	\$0	-\$314,979
28	509.000	Emissions allowance - energy	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	561.700	Generation Interconnect Study	\$211	\$0	\$211	E-29	\$0	\$211	99.8100%	\$0	\$211	\$0	\$211
30		TOTAL OPERATION & MAINTENANCE EXPENSE	-\$241,590,943	\$7,563,301	-\$249,154,244		\$287,001,849	\$45,410,906		-\$165,492	\$43,599,043	\$6,268,896	\$37,330,147
31		TOTAL STEAM POWER GENERATION	-\$241,590,943	\$7,563,301	-\$249,154,244		\$287,001,849	\$45,410,906		-\$165,492	\$43,599,043	\$6,268,896	\$37,330,147
32		ELECTRIC MAINTENANCE EXPENSE											
33	510.000	Steam Maintenance Superv & Engineering	\$850,404	\$776,805	\$73,599	E-33	-\$59,425	\$790,979	84.4839%	\$0	\$668,250	\$625,585	\$42,665
34	511.000	Maintenance of Structures - Steam Power	\$1,807,750	\$355,529	\$1,452,221	E-34	\$43,691	\$1,851,441	84.4839%	\$0	\$1,564,169	\$286,318	\$1,277,851
35	512.000	Maintenance of Boiler Plant - Steam Power	\$1,534,088	\$0	\$1,534,088	E-35	-\$157,478	\$1,376,610	84.4839%	-\$181,378	\$981,636	\$0	\$981,636
36	512.000	Maintenance of Boiler Plant - Steam Power	\$4,950,746	\$1,659,288	\$3,291,458	E-36	-\$77,597	\$4,873,149	84.4839%	\$0	\$4,117,026	\$1,336,274	\$2,780,752
37	512.000	Maintenance of Boiler Plant-Steam Power 0%	\$181,378	\$0	\$181,378	E-37	\$0	\$181,378	0.0000%	\$0	\$0	\$0	\$0
38	513.000	Maintenance of Electric Plant - Steam Power	\$3,375,534	\$345,396	\$3,030,138	E-38	-\$1,232,896	\$2,142,638	84.4839%	\$0	\$1,810,184	\$278,158	\$1,532,026
39	514.000	Maintenance of Misc. Steam Plant - Steam Power	\$332,379	\$89,565	\$242,814	E-39	\$8,777	\$341,156	84.4839%	\$0	\$288,222	\$72,129	\$216,093
40		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$13,032,279	\$3,226,583	\$9,805,696		-\$1,474,928	\$11,557,351		-\$181,378	\$9,429,487	\$2,598,464	\$6,831,023
41		NUCLEAR POWER GENERATION											
42		OPERATION - NUCLEAR											
43		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		MAINTENANCE - NP											
45		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		HYDRAULIC POWER GENERATION											
48		OPERATION - HP											
49		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		MAINTENANCE - HP											
51		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER POWER GENERATION											
54		OPERATION - OP											
55	546.000	Prod Turbine Oper Superv & Engineering -	\$26,034	\$25,726	\$308	E-55	-\$1,203	\$24,831	99.8100%	\$0	\$24,783	\$24,476	\$307
56	547.000	Other Fuel Expense - Natural Gas -	\$14,409,197	\$17,611	\$14,391,586	E-56	-\$10,133,157	\$4,276,040	99.7900%	\$0	\$4,267,061	\$16,752	\$4,250,309
57	547.000	Other Fuel Expense - Natural Gas Hedging -	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	547.020	Other Fuel Expense - Fuel On System -	-\$156,353	\$0	-\$156,353	E-58	\$0	-\$156,353	99.7900%	\$0	-\$156,025	\$0	-\$156,025
59	547.027	Other Fuel Expense - On System Other Prod -	\$3,385,233	\$0	\$3,385,233	E-59	\$300,690	\$3,685,923	99.8100%	\$0	\$3,678,920	\$0	\$3,678,920

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60	547.027	Other Production Fuel Off System	\$0	\$0	\$0	E-60	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
61	547.030	Fuel Off System Other Prod (bk20) -	\$156,353	\$0	\$156,353	E-61	\$0	\$156,353	99.7900%	\$0	\$156,025	\$0	\$156,025
62	547.033	Other Fuel Expense InterCompanyUN / Intra ST (bk11) -	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	547.100	Other Prod Fuel Holding -	\$1,224	\$0	\$1,224	E-63	\$0	\$1,224	99.7900%	\$0	\$1,221	\$0	\$1,221
64	547.102	Comb Turbine - Gas Purchase Exp -	\$18,179	\$0	\$18,179	E-64	\$0	\$18,179	99.7900%	\$0	\$18,141	\$0	\$18,141
65	548.000	Other Power Generation Expense -	\$744,621	\$563,781	\$180,840	E-65	-\$26,365	\$718,256	99.8100%	\$0	\$716,891	\$536,395	\$180,496
66	549.000	Misc. Other Power Generation Expense -	\$614,758	\$327,018	\$287,740	E-66	-\$15,293	\$599,465	99.8100%	\$0	\$598,326	\$311,133	\$287,193
67		TOTAL OPERATION - OP	\$19,199,246	\$934,136	\$18,265,110		-\$9,875,328	\$9,323,918		\$0	\$9,305,343	\$888,756	\$8,416,587
68		MAINTANENCE - OP											
69	551.000	Maint. Superv. & Engineering	\$247,068	\$236,764	\$10,304	E-69	-\$3,700	\$243,368	99.8100%	\$0	\$242,905	\$225,263	\$17,642
70	552.000	Maintenance of Structures	\$119,594	\$21,772	\$97,822	E-70	\$17,640	\$137,234	99.8100%	\$0	\$136,974	\$20,715	\$116,259
71	553.000	Maint. Of Generating & Electric Plant - OP	\$2,427,518	\$637,772	\$1,789,746	E-71	\$252,308	\$2,679,826	99.8100%	\$0	\$2,674,734	\$606,792	\$2,067,942
72	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$32,099	\$18,075	\$14,024	E-72	-\$5,220	\$26,879	99.8100%	\$0	\$26,828	\$17,197	\$9,631
73		TOTAL MAINTANENCE - OP	\$2,826,279	\$914,383	\$1,911,896		\$261,028	\$3,087,307		\$0	\$3,081,441	\$869,967	\$2,211,474
74		TOTAL OTHER POWER GENERATION	\$22,025,525	\$1,848,519	\$20,177,006		-\$9,614,300	\$12,411,225		\$0	\$12,386,784	\$1,758,723	\$10,628,061
75		OTHER POWER SUPPLY EXPENSES											
76	555.000	Purchased Power for Baseload -	\$484,169,637	\$0	\$484,169,637	E-76	-\$298,655,641	\$185,513,996	99.7900%	\$0	\$185,124,417	\$0	\$185,124,417
77	555.005	Purchase Power - Capacity Purch-Gardn -	\$6,135,000	\$0	\$6,135,000	E-77	\$65,200	\$6,200,200	99.8100%	\$0	\$6,188,420	\$0	\$6,188,420
78	555.030	Purchase Power Off-Sys Sales -	-\$2,858,267	\$0	-\$2,858,267	E-78	\$2,858,267	\$0	99.8100%	\$0	\$0	\$0	\$0
79	555.032	Purchase Power Intrastate (bk11) -	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	555.035	Purchase Power Off-Sys WAPA -	\$878,618	\$0	\$878,618	E-80	-\$878,618	\$0	99.7900%	\$0	\$0	\$0	\$0
81	555.070	Purchased Power - Admin Fees	\$1,042,330	\$0	\$1,042,330	E-81	\$1,254,579	\$2,296,909	99.7900%	\$0	\$2,292,085	\$0	\$2,292,085
82	555.080	Purchased Power RENEW Tariff	\$2,635,727	\$0	\$2,635,727	E-82	-\$2,635,727	\$0	99.7900%	\$0	\$0	\$0	\$0
83	555.081	Purchased Power RENEW Settle	-\$5,006,211	\$0	-\$5,006,211	E-83	\$5,006,211	\$0	99.7900%	\$0	\$0	\$0	\$0
84	555.090	Purchased Power SPECCUST	\$13,930,609	\$0	\$13,930,609	E-84	-\$13,930,609	\$0	99.7900%	\$0	\$0	\$0	\$0
85	555.091	Purchased Power SPECCUST Settle	-\$3,653,644	\$0	-\$3,653,644	E-85	\$3,653,644	\$0	99.7900%	\$0	\$0	\$0	\$0
86	556.000	System Control and Load Dispatch -	\$531,324	\$372,098	\$159,226	E-86	-\$29,425	\$501,899	99.7900%	\$0	\$500,845	\$353,952	\$146,893
87	557.000	Prod-Other-Other Expenses - energy	\$1,591,909	\$628,046	\$963,863	E-87	-\$29,371	\$1,562,538	99.7900%	\$0	\$1,559,257	\$597,418	\$961,839
88	557.100	Other Production Exp Riders electric 100%	\$2,600,487	\$0	\$2,600,487	E-88	\$0	\$2,600,487	100.0000%	\$0	\$2,600,487	\$0	\$2,600,487
89		TOTAL OTHER POWER SUPPLY EXPENSES	\$501,997,519	\$1,000,144	\$500,997,375		-\$303,321,490	\$198,676,029		\$0	\$198,265,511	\$951,370	\$197,314,141
90		TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833		-\$27,408,869	\$268,055,511		-\$346,870	\$263,680,825	\$11,577,453	\$252,103,372
91		TRANSMISSION EXPENSES											
92		OPERATION - TRANSMISSION EXP.											
93	560.000	Operation Supervision & Engineering - TE -	\$566,060	\$472,477	\$93,583	E-93	-\$22,095	\$543,965	99.8100%	\$0	\$542,931	\$449,526	\$93,405
94	561.000	Load Dispatching - TE -	\$3,775,850	\$462,386	\$3,313,464	E-94	-\$370,466	\$3,405,384	99.8100%	\$0	\$3,398,914	\$439,926	\$2,958,988
95	562.000	Station Expenses - TE -	\$628,264	\$248,230	\$380,034	E-95	-\$11,608	\$616,656	99.8100%	\$0	\$615,484	\$236,172	\$379,312
96	563.000	Overhead Line Expenses - TE -	\$64,504	\$3,409	\$61,095	E-96	-\$159	\$64,345	99.8100%	\$0	\$64,223	\$3,244	\$60,979
97	564.000	Underground Line Expenses - TE -	\$12,007	\$0	\$12,007	E-97	\$0	\$12,007	99.8100%	\$0	\$11,984	\$0	\$11,984
98	565.000	Transmission of Electric By Others - TE -	\$37,502,900	\$0	\$37,502,900	E-98	-\$12,743,883	\$24,759,017	99.8100%	\$0	\$24,711,975	\$0	\$24,711,975
99	566.000	Misc. Transmission Expenses - TE -	\$1,202,148	\$203,632	\$998,516	E-99	-\$9,523	\$1,192,625	99.8100%	\$0	\$1,190,359	\$193,740	\$996,619
100	567.000	Rents - TE -	\$242,128	\$0	\$242,128	E-100	\$0	\$242,128	99.8100%	\$0	\$241,668	\$0	\$241,668
101	575.700	Trans Op-Mkt Mon&Comp Ser-RTO -	\$1,865,789	\$0	\$1,865,789	E-101	-\$1,838,575	\$27,214	99.8100%	\$0	\$27,162	\$0	\$27,162
102		TOTAL OPERATION - TRANSMISSION EXP.	\$45,859,650	\$1,390,134	\$44,469,516		-\$14,996,309	\$30,863,341		\$0	\$30,804,700	\$1,322,608	\$29,482,092

Evergy Missouri West
 Case No. ER-2022-0130
 Test Year 12 Months Ending June 30, 2021
 True-Up through May 31, 2022
 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 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
103		MAINTENANCE - TRANSMISSION EXP.											
104	568.000	Maint. Supervision & Engineering - TE	\$79,583	\$34,284	\$45,299	E-104	-\$1,603	\$77,980	99.8100%	\$0	\$77,832	\$32,619	\$45,213
105	569.000	Maintenance of Structures - TE	\$181,292	\$147,344	\$33,948	E-105	-\$6,891	\$174,401	99.8100%	\$0	\$174,069	\$140,186	\$33,883
106	570.000	Maintenance of Station Equipment - TE	\$679,081	\$474,813	\$204,268	E-106	-\$22,205	\$656,876	99.8100%	\$0	\$655,628	\$451,748	\$203,880
107	571.000	Maintenance of Overhead Lines - TE	\$1,747,284	\$2,944	\$1,744,340	E-107	-\$138	\$1,747,146	99.8100%	\$0	\$1,743,827	\$2,801	\$1,741,026
108	572.000	Maintenance of Underground Lines -	\$0	\$0	\$0	E-108	\$0	\$0	99.8100%	\$0	\$0	\$0	\$0
109	573.000	Maint. Of Misc. Transmission Plant - TE	\$24,434	\$5,337	\$19,097	E-109	-\$250	\$24,184	99.8100%	\$0	\$24,138	\$5,077	\$19,061
110		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,711,674	\$664,722	\$2,046,952		-\$31,087	\$2,680,587		\$0	\$2,675,494	\$632,431	\$2,043,063
111		TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468		-\$15,027,396	\$33,543,928		\$0	\$33,480,194	\$1,955,039	\$31,525,155
112		DISTRIBUTION EXPENSES											
113		OPERATION - DIST. EXPENSES											
114	580.000	Operation Supervision & Engineering - DE -	\$1,307,688	\$1,084,038	\$223,650	E-114	-\$50,695	\$1,256,993	99.8061%	\$0	\$1,254,555	\$1,031,339	\$223,216
115	581.000	Load Dispatching - DE -	\$486,516	\$484,493	\$2,023	E-115	-\$22,657	\$463,859	99.8061%	\$0	\$462,959	\$460,940	\$2,019
116	582.000	Station Expenses - DE -	\$159,512	\$78,971	\$80,541	E-116	-\$3,693	\$155,819	99.8061%	\$0	\$155,517	\$75,132	\$80,385
117	583.000	Overhead Line Expenses - DE	\$1,372,846	\$1,225,196	\$147,650	E-117	-\$57,296	\$1,315,550	99.8061%	\$0	\$1,312,999	\$1,165,635	\$147,364
118	584.000	Underground Line Expenses - DE	\$1,672,522	\$416,484	\$1,256,038	E-118	-\$19,477	\$1,653,045	99.8061%	\$0	\$1,649,840	\$396,237	\$1,253,603
119	585.000	Street Lighting & Signal System Expenses - DE	\$70	\$0	\$70	E-119	\$0	\$70	99.8061%	\$0	\$70	\$0	\$70
120	586.000	Meters - DE	\$1,532,448	\$1,413,690	\$118,758	E-120	-\$66,111	\$1,466,337	99.8061%	\$0	\$1,463,494	\$1,344,966	\$118,528
121	587.000	Customer Install - DE	\$4,005	\$3,324	\$681	E-121	-\$155	\$3,850	99.8061%	\$0	\$3,843	\$3,163	\$680
122	588.000	Miscellaneous - DE Electric	\$5,279,110	\$1,996,940	\$3,282,170	E-122	-\$93,387	\$5,185,723	99.8061%	\$0	\$5,175,668	\$1,899,862	\$3,275,806
123	588.000	Miscellaneous - DE Steam steam 0%	\$520,028	\$0	\$520,028	E-123	-\$73	\$519,955	0.0000%	\$0	\$0	\$0	\$0
124	589.000	Rents - DE	\$32,532	\$0	\$32,532	E-124	\$0	\$32,532	99.8061%	\$0	\$32,469	\$0	\$32,469
125		TOTAL OPERATION - DIST. EXPENSES	\$12,367,277	\$6,703,136	\$5,664,141		-\$313,544	\$12,053,733		\$0	\$11,511,414	\$6,377,274	\$5,134,140
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	S&E Maintenance -	\$130,740	\$118,616	\$12,124	E-127	-\$12,651	\$118,089	99.8061%	\$0	\$117,860	\$112,850	\$5,010
128	591.000	Structures Maintenance -	\$2,391	\$2,121	\$270	E-128	-\$197	\$2,194	99.8061%	\$0	\$2,190	\$2,018	\$172
129	592.000	Station Equipment Maintenance-	\$183,126	\$121,572	\$61,554	E-129	-\$286,096	-\$102,970	99.8061%	\$0	-\$102,771	\$115,662	-\$218,433
130	593.000	Overhead Lines Maintenance -	\$12,492,140	\$2,516,911	\$9,975,229	E-130	\$902,875	\$13,395,015	99.8061%	\$0	\$13,369,042	\$2,394,556	\$10,974,486
131	594.000	Underground Lines Mainten	\$611,548	\$405,111	\$206,437	E-131	\$71,903	\$683,451	99.8061%	\$0	\$682,126	\$385,417	\$296,709
132	595.000	Line Transformers Mainten	\$80,929	\$74,625	\$6,304	E-132	-\$585	\$80,344	99.8061%	\$0	\$80,188	\$70,997	\$9,191
133	596.000	Street Light & Signals Mainten	\$891,845	\$62,291	\$829,554	E-133	-\$90,679	\$801,166	99.8061%	\$0	\$799,613	\$59,263	\$740,350
134	597.000	Meters Maintenance	\$209,001	\$195,148	\$13,853	E-134	-\$11,411	\$197,590	99.8061%	\$0	\$197,207	\$185,661	\$11,546
135	598.000	Misc. Plant Maintenance	\$1,064,133	\$251,941	\$812,192	E-135	\$136,631	\$1,200,764	99.8061%	\$0	\$1,198,435	\$239,693	\$958,742
136	598.730	Dist Maintenance Industr Steam-steam 0%	\$181,670	\$0	\$181,670	E-136	\$0	\$181,670	0.0000%	\$0	\$0	\$0	\$0
137		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,847,523	\$3,748,336	\$12,099,187		\$709,790	\$16,557,313		\$0	\$16,343,890	\$3,566,117	\$12,777,773
138		TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328		\$396,246	\$28,611,046		\$0	\$27,855,304	\$9,943,391	\$17,911,913
139		CUSTOMER ACCOUNTS EXPENSE											
140	901.000	Supervision - CAE	\$1,077,578	\$1,001,675	\$75,903	E-140	-\$46,843	\$1,030,735	100.0000%	\$0	\$1,030,735	\$954,832	\$75,903
141	902.000	Meter Reading Expenses-CAE	\$2,665,595	\$1,039,307	\$1,626,288	E-141	-\$137,092	\$2,528,503	100.0000%	\$0	\$2,528,503	\$990,704	\$1,537,799
142	903.000	Customer Records & Collection Expenses - CAE	\$8,122,409	\$4,378,789	\$3,743,620	E-142	-\$109,910	\$8,012,499	100.0000%	\$0	\$8,012,499	\$4,174,015	\$3,838,484
143	904.000	Uncollectible Accts - CAE	-\$42,000	\$0	-\$42,000	E-143	\$2,696,844	\$2,654,844	100.0000%	\$0	\$2,654,844	\$0	\$2,654,844
144	905.000	Misc. Customer Accounts Expense	\$36,373	\$0	\$36,373	E-144	\$629,950	\$666,323	100.0000%	\$0	\$666,323	\$0	\$666,323
145		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184		\$3,032,949	\$14,892,904		\$0	\$14,892,904	\$6,119,551	\$8,773,353
146		CUSTOMER SERVICE & INFO. EXP.											
147	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Evergy Missouri West
 Case No. ER-2022-0130
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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 Adjst. 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
148	907.000	Customer Service Supervision Expense	\$52,948	\$39,796	\$13,152	E-148	-\$1,861	\$51,087	100.0000%	\$0	\$51,087	\$37,935	\$13,152
149	908.000	Customer Assistance Expenses CSIE	\$19,849,298	\$804,672	\$19,044,626	E-149	-\$75,072	\$19,774,226	100.0000%	-\$14,793,582	\$4,980,644	\$767,041	\$4,213,603
150	909.000	Informational & Instructional Advertising Expense	\$787,041	\$0	\$787,041	E-150	-\$4,158	\$782,883	100.0000%	-\$3,455,619	-\$2,672,736	\$0	-\$2,672,736
151	910.000	Misc. Customer Service & Informational Expense	\$7,956,993	\$442,907	\$7,514,086	E-151	-\$20,748	\$7,936,245	100.0000%	-\$7,126,362	\$809,883	\$422,194	\$387,689
152		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905		-\$101,839	\$28,544,441		-\$25,375,563	\$3,168,878	\$1,227,170	\$1,941,708
153		SALES EXPENSES											
154	911.000	Supervision - SE	\$20,603	\$20,206	\$397	E-154	-\$945	\$19,658	100.0000%	\$0	\$19,658	\$19,261	\$397
155	912.000	Demonstrating & Selling Expenses - SE	\$185,431	\$96,499	\$88,932	E-155	-\$4,692	\$180,739	100.0000%	\$0	\$180,739	\$91,986	\$88,753
156	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-156	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
157	916.000	Misc. Sales Expenses - SE	\$15,995	\$15,680	\$315	E-157	-\$733	\$15,262	100.0000%	\$0	\$15,262	\$14,947	\$315
158		TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644		-\$6,370	\$215,659		\$0	\$215,659	\$126,194	\$89,465
159		ADMIN. & GENERAL EXPENSES											
160		OPERATION- ADMIN. & GENERAL EXP.											
161	920.000	Administrative & General Salaries - AGE	\$17,014,306	\$9,532,986	\$7,481,320	E-161	-\$3,119,661	\$13,894,645	96.8157%	\$0	\$13,452,198	\$8,797,813	\$4,654,385
162	920.000	Administrative and General Salaries - AGE -	-\$47,566	\$0	-\$47,566	E-162	\$0	-\$47,566	100.0000%	\$47,566	\$0	\$0	\$0
163	921.000	Office Supplies & Expenses - AGE	\$4,492,494	\$13	\$4,492,481	E-163	-\$799	\$4,491,695	96.8157%	\$0	\$4,348,666	\$12	\$4,348,654
164	922.000	Administrative Expenses Transferred - Credit	\$87	\$0	\$87	E-164	\$0	\$87	96.8157%	\$0	\$84	\$0	\$84
165	922.050	KCPL Bill of Common Use Plant	\$27,240,654	\$0	\$27,240,654	E-165	\$3,532,146	\$30,772,800	96.8517%	\$2,780,406	\$32,584,386	\$0	\$32,584,386
166	922.326	Contra PISA Depr Common Use	-\$2,282,306	\$0	-\$2,282,306	E-166	\$0	-\$2,282,306	100.0000%	\$2,282,306	\$0	\$0	\$0
167	923.000	Outside Services Employed -	\$4,175,334	\$0	\$4,175,334	E-167	\$0	\$4,175,334	96.8517%	\$0	\$4,043,882	\$0	\$4,043,882
168	923.000	Outside Services Employed - Retail	-\$22,384	\$0	-\$22,384	E-168	\$0	-\$22,384	100.0000%	\$22,384	\$0	\$0	\$0
169	924.000	Property Insurance	\$706,763	\$36	\$706,727	E-169	\$230,680	\$937,443	96.8272%	\$0	\$907,700	\$33	\$907,667
170	925.000	Injuries and Damages	\$2,298,504	\$0	\$2,298,504	E-170	\$166,594	\$2,465,098	96.8157%	\$0	\$2,386,602	\$0	\$2,386,602
171	926.000	Employee Pensions and Benefits	\$9,431,422	\$0	\$9,431,422	E-171	-\$7,579,715	\$1,851,707	96.8157%	\$0	\$1,792,743	\$0	\$1,792,743
172	926.000	Employee Pensions and Benefits	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
173	926.000	Employee Pensions and Benefits - Industrial Steam	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
174	926.008	Employee Pension and Oth Post RtMt - NSC	\$6,266,250	\$0	\$6,266,250	E-174	\$0	\$6,266,250	96.8157%	\$0	\$6,066,714	\$0	\$6,066,714
175	926.500	Employee Pensions and Benefits Loadings	\$11,536,947	\$0	\$11,536,947	E-175	\$0	\$11,536,947	96.8157%	\$0	\$11,169,576	\$0	\$11,169,576
176	926.511	PR Tax, Pensions and Benefits on O&M	-\$161,345	\$0	-\$161,345	E-176	\$0	-\$161,345	96.8157%	\$0	-\$156,207	\$0	-\$156,207
177	926.730	Employee Pensions and Benefits Ind Steam	\$2,468	\$0	\$2,468	E-177	\$0	\$2,468	0.0000%	\$0	\$0	\$0	\$0
178	927.000	Franchise Requirements	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	928.000	Regulatory Commission Expenses	\$3,460,882	\$97,584	\$3,363,298	E-179	-\$191,763	\$3,269,119	96.8157%	-\$624,726	\$2,540,294	\$90,058	\$2,450,236
180	928.000	Rate Case Expense	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	929.000	Duplicate Charges - Credit	-\$714,895	\$0	-\$714,895	E-181	\$0	-\$714,895	96.8157%	\$0	-\$692,131	\$0	-\$692,131
182	930.200	Miscellaneous A & G - General Expenses	\$285,573	\$0	\$285,573	E-182	-\$25,769	\$259,804	96.8157%	\$0	\$251,531	\$0	\$251,531
183	930.201	Miscellaneous A & G - Board of Directors Fees	\$620,478	\$0	\$620,478	E-183	-\$345,479	\$274,999	96.8157%	\$0	\$266,242	\$0	\$266,242
184	930.231	Miscellaneous A & G - Edison Electric Institute Due	\$198,226	\$0	\$198,226	E-184	-\$200,463	-\$2,237	96.8157%	\$0	-\$2,166	\$0	-\$2,166
185	930.232	Miscellaneous A & G - EPRI Research Subscription	\$117,357	\$0	\$117,357	E-185	\$0	\$117,357	96.8157%	\$0	\$113,620	\$0	\$113,620
186	930.242	Miscellaneous A & G - Bond Expense	\$340,018	\$0	\$340,018	E-186	\$0	\$340,018	96.8157%	\$0	\$329,191	\$0	\$329,191
187	931.000	Rents - AGE	\$1,898,396	\$0	\$1,898,396	E-187	\$0	\$1,898,396	96.8157%	\$0	\$1,837,945	\$0	\$1,837,945
188	931.000	Rents - A & G	\$51,703	\$0	\$51,703	E-188	\$0	\$51,703	96.8157%	-\$43,387	\$6,670	\$0	\$6,670
189	933.000	Operation & Maintenance - Transportation Expense - Depreciation Clearings	\$0	\$0	\$0	E-189	-\$4,424,832	-\$4,424,832	96.8157%	\$0	-\$4,283,932	\$0	-\$4,283,932
190		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$86,909,366	\$9,630,619	\$77,278,747		-\$11,959,061	\$74,950,305		\$4,464,549	\$76,963,608	\$8,887,916	\$68,075,692
191		MAINT., ADMIN. & GENERAL EXP.											

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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
192	935.000	Maintenance of General Plant	\$2,692,635	\$7,673	\$2,684,962	E-192	\$13,641	\$2,706,276	96.8157%	\$0	\$2,620,100	\$7,081	\$2,613,019
193		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,692,635	\$7,673	\$2,684,962		\$13,641	\$2,706,276		\$0	\$2,620,100	\$7,081	\$2,613,019
194		TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709		-\$11,945,420	\$77,656,581		\$4,464,549	\$79,583,708	\$8,894,997	\$70,688,711
195		DEPRECIATION EXPENSE											
196	403.000	Depreciation Expense, Dep. Exp.	\$100,001,444	See note (1)	See note (1)	E-196	See note (1)	\$100,001,444	100.0000%	\$20,304,760	\$120,306,204	See note (1)	See note (1)
197	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$1,958,790			E-197		\$1,958,790	0.0000%	\$0	\$0		
198	403.000	Depreciation Expense - Industrial Steam (steam 0%)	\$135,976			E-198		\$135,976	0.0000%	\$0	\$0		
199	403.557	Deferred Depreciation Expense - Sibley	\$10,362,077			E-199		\$10,362,077	100.0000%	-\$10,362,077	\$0		
200	403.326	Contra PISA Depreciation Expense - MO	-\$2,197,441			E-200		-\$2,197,441	100.0000%	\$2,197,441	\$0		
201		TOTAL DEPRECIATION EXPENSE	\$110,260,846	\$0	\$0		\$0	\$110,260,846		\$12,140,124	\$120,306,204	\$0	\$0
202		AMORTIZATION EXPENSE											
203	404.000	Amortization LTD Term Electric Plant	\$154,729	\$0	\$154,729	E-203	\$8	\$154,737	100.0000%	\$0	\$154,737	\$0	\$154,737
204	405.000	Sibley amortization expense	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$2,430,347	\$2,430,347	\$0	\$2,430,347
205	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$563,842	\$0	\$563,842	E-205	\$0	\$563,842	100.0000%	\$0	\$563,842	\$0	\$563,842
206	405.010	Amortization Expense - Other Plant	\$809,151	\$0	\$809,151	E-206	\$3,121,104	\$3,930,255	99.7361%	\$0	\$3,919,883	\$0	\$3,919,883
207	405.001	Amortization - MEEIA Uplight - 100% MO	\$0	\$0	\$0	E-207	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
208	405.326	Contra PISA Amortization Expense - MO	-\$54,231	\$0	-\$54,231	E-208	\$0	-\$54,231	100.0000%	\$54,321	\$90	\$0	\$90
209		TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491		\$3,121,112	\$4,594,603		\$2,484,668	\$7,068,899	\$0	\$7,068,899
210		REGULATORY DEBITS & CREDITS											
211	407.300	Regulatory Debits	-\$2,523,021	\$0	-\$2,523,021	E-211	\$0	-\$2,523,021	100.0000%	\$5,572,214	\$3,049,193	\$0	\$3,049,193
212	407.301	Pension & OPEB Exp Tracker - NSC RD	\$1,259,262	\$0	\$1,259,262	E-212	\$0	\$1,259,262	96.8157%	\$0	\$1,219,163	\$0	\$1,219,163
213	407.310	Reg Debit - Pension & OPEB	\$210,023	\$0	\$210,023	E-213	\$0	\$210,023	96.8157%	\$0	\$203,335	\$0	\$203,335
214	407.380	Return on Sibley Collected in Rates	\$12,385,077	\$0	\$12,385,077	E-214	\$0	\$12,385,077	100.0000%	-\$12,385,077	\$0	\$0	\$0
215	407.381	NFOM Taxes & Oth Sibley	\$115,202	\$0	\$115,202	E-215	\$0	\$115,202	100.0000%	-\$115,202	\$0	\$0	\$0
216	407.382	NFO Taxes Sibley - Residential	\$5,668,195	\$0	\$5,668,195	E-216	\$0	\$5,668,195	100.0000%	-\$5,668,195	\$0	\$0	\$0
217	407.383	NFOM Taxes Sibley - Commercial	\$3,862,664	\$0	\$3,862,664	E-217	\$0	\$3,862,664	100.0000%	-\$3,862,664	\$0	\$0	\$0
218	407.384	NFOM Taxes Sibley - Industrial	\$1,169,778	\$0	\$1,169,778	E-218	\$0	\$1,169,778	100.0000%	-\$1,169,778	\$0	\$0	\$0
219	407.400	Regulatory Credits - ARO	-\$3,202,692	\$0	-\$3,202,692	E-219	\$0	-\$3,202,692	0.0000%	\$0	\$0	\$0	\$0
220	407.401	Regulatory Credits - Elec	\$0	\$0	\$0	E-220	\$0	\$0	100.0000%	-\$319,175	-\$319,175	\$0	-\$319,175
221	407.401	Regulatory Credits Misc - COVID AAO	-\$2,909,497	\$0	-\$2,909,497	E-221	\$0	-\$2,909,497	100.0000%	\$2,909,497	\$0	\$0	\$0
222	407.402	Pension & OPEB Exp Tracker - NSC RC	-\$278,367	\$0	-\$278,367	E-222	\$0	-\$278,367	96.8157%	\$0	-\$269,503	\$0	-\$269,503
223	407.426	Contra PISA Depr and Amort Exp - MO	\$1,661,877	\$0	\$1,661,877	E-223	\$0	\$1,661,877	100.0000%	-\$1,661,877	\$0	\$0	\$0
224	411.109	Accretion Exp - ARO	\$1,243,902	\$0	\$1,243,902	E-224	\$0	\$1,243,902	0.0000%	\$0	\$0	\$0	\$0
225		TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403		\$0	\$18,662,403		-\$16,700,257	\$3,883,013	\$0	\$3,883,013
226		OTHER OPERATING EXPENSES											
227	408.101	State Cap Stk Eax Elec	\$42,711	\$0	\$42,711	E-227	\$0	\$42,711	99.7361%	\$0	\$42,598	\$0	\$42,598
228	408.140	Payroll Taxes	\$0	\$0	\$0	E-228	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	408.120	Property Taxes General	\$46,905,490	\$0	\$46,905,490	E-229	\$2,394,605	\$49,300,095	98.7885%	\$0	\$48,702,824	\$0	\$48,702,824
230	408.110	Earnings Tax Electric	\$65,122	\$0	\$65,122	E-230	\$0	\$65,122	99.7242%	\$281	\$65,223	\$0	\$65,223
231	408.112	FICA FUTA SUTA	\$3,467,314	\$0	\$3,467,314	E-231	-\$85,100	\$3,382,214	96.8157%	\$0	\$3,274,514	\$0	\$3,274,514
232	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-232	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
233		TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637		\$2,309,505	\$52,790,142		\$281	\$52,085,159	\$0	\$52,085,159
234		TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602		-\$45,630,082	\$637,828,064		-\$23,333,068	\$606,220,747	\$39,843,795	\$446,070,748

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235		NET INCOME BEFORE TAXES	\$145,088,568					\$190,718,650		-\$35,632,679	\$145,001,898		
236		INCOME TAXES											
237	409.000	Current Income Taxes	-\$46,924,539	See note (1)	See note (1)	E-237	See note (1)	-\$46,924,539	100.0000%	\$64,678,347	\$17,753,808	See note (1)	See note (1)
238	409.103	State Income Taxes Current	-\$7,151,030			E-238		-\$7,151,030	100.0000%	\$7,151,030	\$0		
239		TOTAL INCOME TAXES	-\$54,075,569					-\$54,075,569		\$71,829,377	\$17,753,808		
240		DEFERRED INCOME TAXES											
241		Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-241	See note (1)	\$0	0.0000%	\$7,189,195	\$7,189,195	See note (1)	See note (1)
242		Amortization of Deferred ITC	\$0			E-242		\$0	0.0000%	\$0	\$0		
243	410.110	Amort of protected EDIT (Net)	\$62,862,492			E-243		\$62,862,492	100.0000%	-\$66,450,308	-\$3,587,816		
244	410.111	Amort of Unprotected EDIT (TCJA)	\$12,282,592			E-244		\$12,282,592	0.0000%	-\$6,376,223	-\$6,376,223		
245	411.110	Amort of ER-2018-0146 EDIT (Stub)	-\$4,445,945			E-245		-\$4,445,945	0.0000%	-\$327,304	-\$327,304		
246	411.111	Amort of EDIT (MO Tax Change)	-\$764,731			E-246		-\$764,731	0.0000%	-\$5,039,128	-\$5,039,128		
247	411.109	Amort of Excess ADIT - Sibley	-\$71,613			E-247		-\$71,613	100.0000%	-\$3,562,199	-\$3,633,812		
248		TOTAL DEFERRED INCOME TAXES	\$69,862,795					\$69,862,795		-\$74,565,967	-\$11,775,088		
249		NET OPERATING INCOME	\$129,301,342					\$174,931,424		-\$32,896,089	\$139,023,178		

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

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Rev-3	Residential Billed Revenue	440.001	\$0	\$0	\$0	\$0	\$1,194,446	\$1,194,446
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To remove Economic Development Rider (Harris).		\$0	\$0		\$0	-\$1,342,670	
	3. Update period adjustment (Cox,Bocklage, Roling, Luebbert).		\$0	\$0		\$0	\$9,554,226	
	4. Large Power Annualization (Bocklage).		\$0	\$0		\$0	\$244,617	
	5. MEEIA, Weather Norm, & 365 Day Adjustment (Cox, Bocklage)		\$0	\$0		\$0	-\$9,562,063	
	6. Growth adjustment (Cox).		\$0	\$0		\$0	\$2,300,336	
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$1,566,563	\$1,566,563
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$1,566,563	
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,228,894	-\$3,228,894
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$3,228,894	
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$2,122,239	-\$2,122,239
	1. To remove FAC builled revenue (Majors).		\$0	\$0		\$0	-\$2,122,239	
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$17,771,567	-\$17,771,567
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$17,771,567	
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	\$3,292,496	\$3,292,496
	1. To remove residential MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$3,292,496	
Rev-10	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$999,997	-\$999,997
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$999,997	
Rev-11	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,363,434	-\$2,363,434
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$2,363,434	
Rev-12	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$1,480,420	-\$1,480,420
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$1,480,420	
Rev-13	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$9,661,375	-\$9,661,375
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$9,661,375	
Rev-15	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$1,553,210	\$1,553,210
	1. To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$1,553,210	
Rev-17	Commercial Sales Primary RESRAM	442.101	\$0	\$0	\$0	\$0	-\$469,861	-\$469,861

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	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$469,861	
Rev-18	Commercial Sales Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$261,385	-\$261,385
	1. To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$261,385	
Rev-19	Commercial Sales Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$635,541	-\$635,541
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$635,541	
Rev-22	Industrial Sales Primary RESRAM	442.201	\$0	\$0	\$0	\$0	-\$474,156	-\$474,156
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$474,156	
Rev-23	Industrial Sales Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$254,316	-\$254,316
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$254,316	
Rev-24	Industrial Sales Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$501,734	-\$501,734
	1. To remove MEEIA billed revenue		\$0	\$0		\$0	-\$501,734	
Rev-27	Industrial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	-\$94,597	-\$94,597
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$94,597	
Rev-28	Industrial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$570,805	-\$570,805
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$570,805	
Rev-29	Industrial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$326,664	-\$326,664
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$326,664	
Rev-30	Industrial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,251,647	-\$1,251,647
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$1,251,647	
Rev-32	Industrial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$620,106	\$620,106
	1. To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$620,106	
Rev-34	Public Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	\$16,441	\$16,441
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$16,441	
Rev-35	Public Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,608	-\$18,608
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$18,608	
Rev-36	Public Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$11,241	-\$11,241
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$11,241	
Rev-38	Traffic Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$604	-\$604
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$604	

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Rev-39	Traffic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$357	-\$357
	1. To remove billed revenue (Majors).		\$0	\$0		\$0	-\$357	
Rev-40	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$1,279,345	-\$1,279,345
	1. Adjustment to the general ledger to match starting revenues. (Majors)		\$0	\$0		\$0	-\$1,279,345	
Rev-43	NUCOR		\$0	\$0	\$0	\$0	\$8,268,000	\$8,268,000
	1. To include NUCOR revenue		\$0	\$0		\$0	\$8,268,000	
Rev-44	Sales for Resale (SFR) Retail	447.020	\$0	\$0	\$0	\$0	-\$16,681,793	-\$16,681,793
	1. To include an annualized level of Ancillary Services, RNU's and MINT line loss (Lyons).		\$0	\$0		\$0	-\$1,818,275	
	2. Adjustment to annualize Firm Energy Sales (Lyons).		\$0	\$0		\$0	-\$14,863,518	
Rev-45	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$15,062,065	-\$15,062,065
	1. To annualize Non-Firm Off System sales (Lyons).		\$0	\$0		\$0	-\$15,062,065	
Rev-49	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$345,071	\$345,071
	1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons).		\$0	\$0		\$0	\$345,071	
Rev-52	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	-\$1,001,786	-\$1,001,786
	1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young).		\$0	\$0		\$0	-\$496,784	
	2. To remove FAC under recovery (Lyons).		\$0	\$0		\$0	-\$505,002	
Rev-56	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$967,581	\$967,581
	1. To include annualized level of late fees. (Majors)		\$0	\$0		\$0	\$967,581	
Rev-74	Other Elec Rev Trans For Othrs	456.100	\$0	\$0	\$0	\$0	-\$265,230	-\$265,230
	1. To annualize transmission revenue (Lyons).		\$0	\$0		\$0	-\$265,230	
E-4	Steam Operation Supervision	500.000	\$0	-\$11,786	-\$11,786	\$0	\$0	\$0
	1. To adjust test year for incentive compensation (Giacone).		\$0	-\$11,786		\$0	\$0	
E-5	Steam Operation Supervision - 100%	500.000	-\$27,529	\$0	-\$27,529	\$0	-\$165,492	-\$165,492
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$27,529	\$0		\$0	\$0	
	2. To remove TY amort of the latan O&M Tracker (Young)		\$0	\$0		\$0	-\$165,492	
	No Adjustment		\$0	\$0		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	-\$58,403	-\$8,289,006	-\$8,347,409	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$58,403	\$0		\$0	\$0	

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	2. To annualize fuel expense - coal (Young).		\$0	-\$2,486,157		\$0	\$0	
	3. To annualize train maintenance (Young).		\$0	\$445,185		\$0	\$0	
	4. To annualize coal transport treatment (Young).		\$0	\$2,078		\$0	\$0	
	5. To annualize start up oil expense (Young).		\$0	-\$256,008		\$0	\$0	
	6. To annualize start up gas expense (Young).		\$0	-\$5,997,210		\$0	\$0	
	7. To annualize propane fuel expense (Young).		\$0	\$3,106		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$432,105	\$432,105	\$0	\$0	\$0
	1. To annualize fuel additive expense (Young).		\$0	\$432,105		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	-\$56,922	-\$56,922	\$0	\$0	\$0
	1. To annualize fuel residuals (Young).		\$0	-\$56,922		\$0	\$0	
E-20	Fuel Expense Rider Underrecov -	501.600	\$0	\$295,281,236	\$295,281,236	\$0	\$0	\$0
	1. To remove FAC under recovery (Lyons).		\$0	\$295,281,236		\$0	\$0	
E-22	Steam Operating Expense	502.000	-\$137,056	\$0	-\$137,056	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$137,056	\$0		\$0	\$0	
E-24	Steam Operations Electric Expenses	505.000	-\$62,878	\$0	-\$62,878	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$62,878	\$0		\$0	\$0	
E-25	Misc Steam Power Operations	506.000	-\$67,825	-\$80	-\$67,905	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$67,825	\$0		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$80		\$0	\$0	
E-26	Steam Power Operations - Rents	507.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$7	\$0		\$0	\$0	
E-33	Steam Maintenance Superv & Engineering	510.000	-\$36,327	-\$23,098	-\$59,425	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$36,327	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$23,098		\$0	\$0	
E-34	Maintenance of Structures - Steam Power	511.000	-\$16,626	\$60,317	\$43,691	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,626	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$67,735		\$0	\$0	
	3. To remove Sibley maintenance test year expense (Nieto).		\$0	-\$7,418		\$0	\$0	
E-35	Maintenance of Boiler Plant - Steam Power	512.000	\$0	-\$157,478	-\$157,478	\$0	-\$181,378	-\$181,378

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	1. To remove TY amort of the latan O&M Tracker (Young).		\$0	\$0		\$0	-\$181,378	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$156,361		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,037		\$0	\$0	
	4. To adjust test year for incentive compensation (Giacone).		\$0	-\$80		\$0	\$0	
E-36	Maintenance of Boiler Plant - Steam Power	512.000	-\$77,597	\$0	-\$77,597	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$77,597	\$0		\$0	\$0	
E-38	Maintenance of Electric Plant - Steam Power	513.000	-\$16,152	-\$1,216,744	-\$1,232,896	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,152	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$115,468		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,101,276		\$0	\$0	
E-39	Maintenance of Misc. Steam Plant - Steam Power	514.000	-\$4,189	\$12,966	\$8,777	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,189	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$12,966		\$0	\$0	
E-55	Prod Turbine Oper Superv & Engineering -	546.000	-\$1,203	\$0	-\$1,203	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,203	\$0		\$0	\$0	
E-56	Other Fuel Expense - Natural Gas -	547.000	-\$824	-\$10,132,333	-\$10,133,157	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$824	\$0		\$0	\$0	
	2. To annualize variable gas expense (Young).		\$0	-\$10,132,333		\$0	\$0	
E-59	Other Fuel Expense - On System Other Prod -	547.027	\$0	\$300,690	\$300,690	\$0	\$0	\$0
	1. To annualize fixed transportation expense (Young).		\$0	\$300,690		\$0	\$0	
E-65	Other Power Generation Expense -	548.000	-\$26,365	\$0	-\$26,365	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$26,365	\$0		\$0	\$0	
E-66	Misc. Other Power Generation Expense -	549.000	-\$15,293	\$0	-\$15,293	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$15,293	\$0		\$0	\$0	
E-69	Maint. Superv. & Engineering	551.000	-\$11,072	\$7,372	-\$3,700	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,072	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$7,372		\$0	\$0	

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E-70	Maintenance of Structures	552.000	-\$1,018	\$18,658	\$17,640	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,018	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$18,658		\$0	\$0	
E-71	Maint. Of Generating & Electric Plant - OP	553.000	-\$29,825	\$282,133	\$252,308	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,825	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$282,133		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$845	-\$4,375	-\$5,220	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$845	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$4,375		\$0	\$0	
E-76	Purchased Power for Baseload -	555.000	\$0	-\$298,655,641	-\$298,655,641	\$0	\$0	\$0
	1. To include an annual level of border customers (Lyons).		\$0	\$42,743		\$0	\$0	
	2. To annualize purchase power expense (Young).		\$0	-\$298,698,384		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	\$65,200	\$65,200	\$0	\$0	\$0
	1. To annualize purchase capacity expense (Young).		\$0	\$65,200		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Purchase Power Off-Sys Sales -	555.030	\$0	\$2,858,267	\$2,858,267	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	\$2,858,267		\$0	\$0	
E-80	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$878,618	-\$878,618	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	-\$878,618		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Purchased Power - Admin Fees	555.070	\$0	\$1,254,579	\$1,254,579	\$0	\$0	\$0
	1. To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	\$1,254,579		\$0	\$0	
E-82	Purchased Power RENEW Tariff	555.080	\$0	-\$2,635,727	-\$2,635,727	\$0	\$0	\$0
	1. To reverse RER cost in revenues (Young).		\$0	-\$2,635,727		\$0	\$0	
E-83	Purchased Power RENEW Settle	555.081	\$0	\$5,006,211	\$5,006,211	\$0	\$0	\$0
	1. To reverse RER cost in revenues (Young).		\$0	\$5,006,211		\$0	\$0	
E-84	Purchased Power SPECCUST	555.090	\$0	-\$13,930,609	-\$13,930,609	\$0	\$0	\$0

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	1. To reverse NUCOR PPA (Young).		\$0	-\$13,930,609		\$0	\$0	
E-85	Purchased Power SPECCUST Settle	555.091	\$0	\$3,653,644	\$3,653,644	\$0	\$0	\$0
	1. To reverse NUCOR PPA (Young).		\$0	\$3,653,644		\$0	\$0	
E-86	System Control and Load Dispatch -	556.000	-\$17,401	-\$12,024	-\$29,425	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$17,401	\$0		\$0	\$0	
	2. To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$12,024		\$0	\$0	
E-87	Prod-Other-Other Expenses - energy	557.000	-\$29,371	\$0	-\$29,371	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,371	\$0		\$0	\$0	
E-93	Operation Supervision & Engineering - TE -	560.000	-\$22,095	\$0	-\$22,095	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,095	\$0		\$0	\$0	
E-94	Load Dispatching - TE -	561.000	-\$21,623	-\$348,843	-\$370,466	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$21,623	\$0		\$0	\$0	
	2. To reflect an annualized level of SPP administrative fees (Lyons).		\$0	\$122,620		\$0	\$0	
	3. To eliminate Nucor SPP Administrative Fees (Lyons)		\$0	-\$52,880		\$0	\$0	
	4. To eliminate Crossroads Administrative Fees (Majors)		\$0	-\$391,368		\$0	\$0	
	5. To eliminate Crossroads Administrative Fees (Majors).		\$0	-\$27,215		\$0	\$0	
E-95	Station Expenses - TE -	562.000	-\$11,608	\$0	-\$11,608	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,608	\$0		\$0	\$0	
E-96	Overhead Line Expenses - TE -	563.000	-\$159	\$0	-\$159	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$159	\$0		\$0	\$0	
E-98	Transmission of Electric By Others - TE -	565.000	\$0	-\$12,743,883	-\$12,743,883	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons).		\$0	\$850,138		\$0	\$0	
	2. To eliminate Crossroads transmission expense (Majors).		\$0	-\$13,551,080		\$0	\$0	
	3. To remove transmission expense for FERC incentives related to the Transource Missouri Projects (Majors).		\$0	-\$42,941		\$0	\$0	
E-99	Misc. Transmission Expenses - TE -	566.000	-\$9,523	\$0	-\$9,523	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,523	\$0		\$0	\$0	
E-101	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$1,838,575	-\$1,838,575	\$0	\$0	\$0
	1. To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	-\$1,805,042		\$0	\$0	

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	2. To eliminate Nucor SPP Administrative Fees (Lyons).		\$0	-\$33,533		\$0	\$0	
E-104	Maint. Supervision & Engineering - TE	568.000	-\$1,603	\$0	-\$1,603	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,603	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Maintenance of Structures - TE	569.000	-\$6,891	\$0	-\$6,891	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$6,891	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Maintenance of Station Equipment - TE	570.000	-\$22,205	\$0	-\$22,205	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,205	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	Maintenance of Overhead Lines - TE	571.000	-\$138	\$0	-\$138	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$138	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Maint. Of Misc. Transmission Plant - TE	573.000	-\$250	\$0	-\$250	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$250	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-114	Operation Supervision & Engineering - DE -	580.000	-\$50,695	\$0	-\$50,695	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$50,695	\$0		\$0	\$0	
E-115	Load Dispatching - DE -	581.000	-\$22,657	\$0	-\$22,657	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,657	\$0		\$0	\$0	
E-116	Station Expenses - DE -	582.000	-\$3,693	\$0	-\$3,693	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,693	\$0		\$0	\$0	
E-117	Overhead Line Expenses - DE	583.000	-\$57,296	\$0	-\$57,296	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$57,296	\$0		\$0	\$0	
E-118	Underground Line Expenses - DE	584.000	-\$19,477	\$0	-\$19,477	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$19,477	\$0		\$0	\$0	
E-120	Meters - DE	586.000	-\$66,111	\$0	-\$66,111	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$66,111	\$0		\$0	\$0	
E-121	Customer Install - DE	587.000	-\$155	\$0	-\$155	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$155	\$0		\$0	\$0	

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E-122	Miscellaneous - DE Electric	588.000	-\$93,387	\$0	-\$93,387	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$93,387	\$0		\$0	\$0	
E-123	Miscellaneous - DE Steam steam 0%	588.000	\$0	-\$73	-\$73	\$0	\$0	\$0
	1. To remove Dues and Donations from test year (Nieto).		\$0	-\$73		\$0	\$0	
E-127	S&E Maintenance -	590.000	-\$5,547	-\$7,104	-\$12,651	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,547	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$7,104		\$0	\$0	
E-128	Structures Maintenance -	591.000	-\$99	-\$98	-\$197	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$99	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$98		\$0	\$0	
E-129	Station Equipment Maintenance-	592.000	-\$5,685	-\$280,411	-\$286,096	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,685	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$280,411		\$0	\$0	
E-130	Overhead Lines Maintenance -	593.000	-\$117,703	\$1,020,578	\$902,875	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$117,703	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$1,020,578		\$0	\$0	
E-131	Underground Lines Mainten	594.000	-\$18,945	\$90,848	\$71,903	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$18,945	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$90,848		\$0	\$0	
E-132	Line Transformers Mainten	595.000	-\$3,490	\$2,905	-\$585	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,490	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$2,905		\$0	\$0	
E-133	Street Light & Signals Mainten	596.000	-\$2,913	-\$87,766	-\$90,679	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$2,913	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$87,766		\$0	\$0	
E-134	Meters Maintenance	597.000	-\$9,126	-\$2,285	-\$11,411	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,126	\$0		\$0	\$0	

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	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$2,285		\$0	\$0	
E-135	Misc. Plant Maintenance	598.000	-\$11,782	\$148,413	\$136,631	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,782	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$148,413		\$0	\$0	
E-140	Supervision - CAE	901.000	-\$46,843	\$0	-\$46,843	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$46,843	\$0		\$0	\$0	
E-141	Meter Reading Expenses-CAE	902.000	-\$48,603	-\$88,489	-\$137,092	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$48,603	\$0		\$0	\$0	
	2. To include annualized meter replacement O&M expense (Majors)		\$0	-\$88,489		\$0	\$0	
E-142	Customer Records & Collection Expenses - CAE	903.000	-\$204,774	\$94,864	-\$109,910	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$204,774	\$0		\$0	\$0	
	2. To reclassify interest paid on customer deposits to above line (Nieto)		\$0	\$206,329		\$0	\$0	
	3. To adjust test year interest on customer deposits (Nieto)		\$0	-\$111,465		\$0	\$0	
E-143	Uncollectible Accts - CAE	904.000	\$0	\$2,696,844	\$2,696,844	\$0	\$0	\$0
	1. To include an annualized level of bad debt (Majors).		\$0	\$259,761		\$0	\$0	
	1. To reclassify bad debt expense from Eversource receivables company. (Majors)		\$0	\$2,437,083		\$0	\$0	
E-144	Misc. Customer Accounts Expense	905.000	\$0	\$629,950	\$629,950	\$0	\$0	\$0
	1. To reclassify accounts receivable bank fees to above the line account (Nieto).		\$0	\$598,434		\$0	\$0	
	2. To include annualized level of accounts receivable fees through 12/31/2021 (Nieto).		\$0	\$31,516		\$0	\$0	
E-148	Customer Service Supervision Expense	907.000	-\$1,861	\$0	-\$1,861	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,861	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Customer Assistance Expenses CSIE	908.000	-\$37,631	-\$37,441	-\$75,072	\$0	-\$14,793,582	-\$14,793,582
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$37,631	\$0		\$0	\$0	
	2. To remove TY amort of the Iatan O&M Tracker (Young)		\$0	\$0		\$0	-\$190,219	
	3. To annualize Economic Relief Pilot Program (Nieto)		\$0	-\$37,175		\$0	\$0	
	4. To remove portion of customer survey related to political questions (CS-11) (Giacone).		\$0	-\$266		\$0	\$0	

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	5. To adjust Income Eligible Weatherization test year (Nieto).		\$0	\$0		\$0	\$281,310	
	6. To adjust Income Eligible Weatherization expense (Nieto).		\$0	\$0		\$0	-\$194,415	
	7. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$375,345	
	8. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$14,314,913	
E-150	Informational & Instructional Advertising Expense	909.000	\$0	-\$4,158	-\$4,158	\$0	-\$3,455,619	-\$3,455,619
	1. To remove TY amortization of the deferred DSM advertisement costs (Young)		\$0	\$0		\$0	-\$19,057	
	2. To remove TY amortization of the deferred DSM Program costs (Young)		\$0	\$0		\$0	-\$3,436,562	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$4,158		\$0	\$0	
E-151	Misc. Customer Service & Informational Expense	910.000	-\$20,713	-\$35	-\$20,748	\$0	-\$7,126,362	-\$7,126,362
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$20,713	\$0		\$0	\$0	
	2. To remove Renewable Energy Standards amortization from test year (RESRAM) (Nieto).		\$0	\$0		\$0	-\$7,126,362	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$35		\$0	\$0	
E-154	Supervision - SE	911.000	-\$945	\$0	-\$945	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$945	\$0		\$0	\$0	
E-155	Demonstrating & Selling Expenses - SE	912.000	-\$4,513	-\$179	-\$4,692	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,513	\$0		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$179		\$0	\$0	
E-157	Misc. Sales Expenses - SE	916.000	-\$733	\$0	-\$733	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$733	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-161	Administrative & General Salaries - AGE	920.000	-\$445,810	-\$2,673,851	-\$3,119,661	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$445,810	\$0		\$0	\$0	
	2. To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$694,740		\$0	\$0	
	3. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$1,652,726		\$0	\$0	
	4. To adjust test year for incentive compensaton (Giacone).		\$0	-\$326,385		\$0	\$0	
E-162	Administrative and General Salaries - AGE -	920.000	\$0	\$0	\$0	\$0	\$47,566	\$47,566
	1. To remove TY amortization of the Transource Account Review deferred costs (Young).		\$0	\$0		\$0	\$47,566	

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E-163	Office Supplies & Expenses - AGE	921.000	-\$1	-\$798	-\$799	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1	\$0		\$0	\$0	
	2. To reclassify certain expense report items to below the line (CS-11) (Giacone)		\$0	-\$558		\$0	\$0	
	3. To remove dues and donations from test year (Nieto).		\$0	-\$240		\$0	\$0	
E-165	KCPL Bill of Common Use Plant	922.050	\$0	\$3,532,146	\$3,532,146	\$0	\$2,780,406	\$2,780,406
	1. To include an annualized level of Common Use Billings (Lyons).		\$0	\$3,532,146		\$0	\$0	
	2. To include an annualized level of Common Use Billings (Lyons).		\$0	\$0		\$0	\$2,780,406	
E-166	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$2,282,306	\$2,282,306
	1. To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$2,282,306	
E-168	Outside Services Employed - Retail	923.000	\$0	\$0	\$0	\$0	\$22,384	\$22,384
	1. To remove TY amortization of the Transource Account Review deferred costs (Young)		\$0	\$0		\$0	\$22,384	
E-169	Property Insurance	924.000	-\$2	\$230,682	\$230,680	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$2	\$0		\$0	\$0	
	2. To include annualized level of insurance expense (Nieto).		\$0	\$230,682		\$0	\$0	
E-170	Injuries and Damages	925.000	\$0	\$166,594	\$166,594	\$0	\$0	\$0
	1. To include annualized level of insurance expense (Nieto).		\$0	\$117,220		\$0	\$0	
	2. To include annualized level of injuries and damages (Nieto).		\$0	\$49,374		\$0	\$0	
E-171	Employee Pensions and Benefits	926.000	\$0	-\$7,579,715	-\$7,579,715	\$0	\$0	\$0
	1. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$5,838		\$0	\$0	
	2. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone).		\$0	-\$374,733		\$0	\$0	
	3. To annualize pension expense (Giacone).		\$0	-\$7,769,457		\$0	\$0	
	4. To annualize OPEB expense (Giacone).		\$0	\$395,425		\$0	\$0	
	5. To adjust test year benefits for the update period 12 months ending 12-31-2021 (Giacone).		\$0	\$174,888		\$0	\$0	
E-179	Regulatory Commission Expenses	928.000	-\$4,564	-\$187,199	-\$191,763	\$0	-\$624,726	-\$624,726
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,564	\$0		\$0	\$0	
	2. To annualize MOPSC assessment (Majors).		\$0	\$0		\$0	-\$588,996	
	3. Annualize the FERC assessment (Majors).		\$0	-\$27,938		\$0	\$0	

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	4. To remove Crossroads MISO FERC assessment (Majors).		\$0	-\$159,261		\$0	\$0	
	5. To include normalized level of rate case expense (Giacone).		\$0	\$0		\$0	-\$35,730	
E-182	Miscellaneous A & G - General Expenses	930.200	\$0	-\$25,769	-\$25,769	\$0	\$0	\$0
	1. To remove MEDA dues from test year (Nieto).		\$0	-\$23,803		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,966		\$0	\$0	
E-183	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	-\$345,479	-\$345,479	\$0	\$0	\$0
	1. To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$345,479		\$0	\$0	
E-184	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$200,463	-\$200,463	\$0	\$0	\$0
	1. To remove EEI dues from test year (Nieto).		\$0	-\$200,463		\$0	\$0	
E-188	Rents - A & G	931.000	\$0	\$0	\$0	\$0	-\$43,387	-\$43,387
	1. To remove TY amortization of the Lease Abatement deferred costs (Young)		\$0	\$0		\$0	-\$43,387	
E-189	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$4,424,832	-\$4,424,832	\$0	\$0	\$0
	1. To remove depreciation clearings from O&M (Young).		\$0	-\$4,424,832		\$0	\$0	
E-192	Maintenance of General Plant	935.000	-\$359	\$14,000	\$13,641	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$359	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance expense until 12/31/2021 (Nieto)		\$0	\$38,103		\$0	\$0	
	3. To remove 1KC 15th floor lease expense (CS-11) (Giacone).		\$0	-\$24,103		\$0	\$0	
E-196	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$20,304,760	\$20,304,760
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$20,304,760	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$10,362,077	-\$10,362,077
	1. To remove deferral depreciation on Sibley booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$10,362,077	
E-200	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$2,197,441	\$2,197,441
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,197,441	
E-203	Amortization LTD Term Electric Plant	404.000	\$0	\$8	\$8	\$0	\$0	\$0
	No Adjustment		\$0	\$8		\$0	\$0	

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E-204	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$2,430,347	\$2,430,347
	1. To amortize Sibley net book value (Majors).		\$0	\$0		\$0	\$2,430,347	
E-206	Amortization Expense - Other Plant	405.010	\$0	\$3,121,104	\$3,121,104	\$0	\$0	\$0
	1. To annualize intangible asset amortization expense (Young).		\$0	\$3,121,104		\$0	\$0	
E-208	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$54,321	\$54,321
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$54,321	
	No Adjustment		\$0	\$0		\$0	\$0	
E-211	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	\$5,572,214	\$5,572,214
	1. To remove TY amortization of the St. Joe Ice Storm deferred costs (Young)		\$0	\$0		\$0	\$1,349,365	
	2. To remove TY amortization of the Transource Asset Transfer deferred costs (Young)		\$0	\$0		\$0	\$1,894,576	
	3. To include an annual amortization of customer education cost based on a 4 year amortization (Lyons).		\$0	\$0		\$0	\$24,983	
	4. To include annual amortization for Time of Use Costs based on 4 years (Lyons).		\$0	\$0		\$0	\$423,010	
	5. To include an annual amortization of PAYS program, based on 12 years (Lyons).		\$0	\$0		\$0	\$866	
	6. To include annual amortization of PISA deferral based on 20 years (Nieto).		\$0	\$0		\$0	\$1,154,134	
	7. To include annual amortization of COVID 19 AAO cost based on 4 years (Bolin).		\$0	\$0		\$0	\$725,280	
E-214	Return on Sibley Collected in Rates	407.380	\$0	\$0	\$0	\$0	-\$12,385,077	-\$12,385,077
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$12,385,077	
E-215	NFOM Taxes & Oth Sibley	407.381	\$0	\$0	\$0	\$0	-\$115,202	-\$115,202
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$115,202	
E-216	NFO Taxes Sibley - Residential	407.382	\$0	\$0	\$0	\$0	-\$5,668,195	-\$5,668,195
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$5,668,195	
E-217	NFOM Taxes Sibley - Commercial	407.383	\$0	\$0	\$0	\$0	-\$3,862,664	-\$3,862,664
	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$3,862,664	
E-218	NFOM Taxes Sibley - Industrial	407.384	\$0	\$0	\$0	\$0	-\$1,169,778	-\$1,169,778

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	1. To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,169,778	
E-220	Regulatory Credits - Elec	407.401	\$0	\$0	\$0	\$0	-\$319,175	-\$319,175
	1. To amortize the aggregate prospective tracking assets/liabilities (Young).		\$0	\$0		\$0	-\$319,175	
E-221	Regulatory Credits Misc - COVID AAO	407.401	\$0	\$0	\$0	\$0	\$2,909,497	\$2,909,497
	1. To remove COVID deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,909,497	
E-223	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$0	\$0	\$0	-\$1,661,877	-\$1,661,877
	1. To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,661,877	
E-229	Property Taxes General	408.120	\$0	\$2,394,605	\$2,394,605	\$0	\$0	\$0
	1. To adjust test year property tax expense to reflect 2022 property taxes (Giacone).		\$0	\$2,394,605		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-230	Earnings Tax Electric	408.110	\$0	\$0	\$0	\$0	\$281	\$281
	1. To annualize KC earnings tax (Young).		\$0	\$0		\$0	\$281	
E-231	FICA FUTA SUTA	408.112	\$0	-\$85,100	-\$85,100	\$0	\$0	\$0
	1. To adjust test year for payroll taxes (Giacone).		\$0	-\$85,100		\$0	\$0	
E-237	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$64,678,347	\$64,678,347
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$64,678,347	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	State Income Taxes Current	409.103	\$0	\$0	\$0	\$0	\$7,151,030	\$7,151,030
	No Adjustment		\$0	\$0		\$0	\$7,151,030	
E-241	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$7,189,195	\$7,189,195
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$7,189,195	
	No Adjustment		\$0	\$0		\$0	\$0	
E-243	Amort of protected EDIT (Net)	410.110	\$0	\$0	\$0	\$0	-\$66,450,308	-\$66,450,308
	1. To Annualize Amort of protected EDIT (Net)		\$0	\$0		\$0	-\$66,450,308	
E-244	Amort of Unprotected EDIT (TCJA)	410.111	\$0	\$0	\$0	\$0	-\$6,376,223	-\$6,376,223
	1. To Annualize Amort of Unprotected EDIT (TCJA)		\$0	\$0		\$0	-\$6,376,223	
E-245	Amort of ER-2018-0146 EDIT (Stub)	411.110	\$0	\$0	\$0	\$0	-\$327,304	-\$327,304
	1. To Annualize Amort of ER-2018-0146 EDIT (Stub)		\$0	\$0		\$0	-\$327,304	

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E-246	Amort of EDIT (MO Tax Change)	411.111	\$0	\$0	\$0	\$0	-\$5,039,128	-\$5,039,128
	1. To Annualize Amort of EDIT (MO Tax Change)		\$0	\$0		\$0	-\$5,039,128	
E-247	Amort of Excess ADIT - Sibley	411.109	\$0	\$0	\$0	\$0	-\$3,562,199	-\$3,562,199
	1. To Annualize Amort of Excess ADIT - Sibley		\$0	\$0		\$0	-\$3,562,199	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$58,965,747	-\$58,965,747
Total Operating & Maint. Expense			-\$2,040,014	-\$43,590,068	-\$45,630,082	\$0	-\$26,069,658	-\$26,069,658

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.58% Return	E 6.71% Return	F 6.83% Return
1	TOTAL NET INCOME BEFORE TAXES		\$145,001,898	\$150,685,972	\$154,261,683	\$157,837,391
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$120,306,204	\$120,306,204	\$120,306,204	\$120,306,204
4	Plant Amortization Expense		\$4,063,867	\$4,063,867	\$4,063,867	\$4,063,867
5	50% Meals		\$1,270	\$1,270	\$1,270	\$1,270
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$124,371,341	\$124,371,341	\$124,371,341	\$124,371,341
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.8950%	\$41,284,551	\$41,284,551	\$41,284,551	\$41,284,551
9	Tax Straight-Line Depreciation		\$152,372,684	\$152,372,684	\$152,372,684	\$152,372,684
10	IRS Plant amortization		\$866,449	\$866,449	\$866,449	\$866,449
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$194,523,684	\$194,523,684	\$194,523,684	\$194,523,684
12	NET TAXABLE INCOME		\$74,849,555	\$80,533,629	\$84,109,340	\$87,685,048
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$74,849,555	\$80,533,629	\$84,109,340	\$87,685,048
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,692,761	\$2,897,109	\$3,025,660	\$3,154,210
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$72,156,794	\$77,636,520	\$81,083,680	\$84,530,838
18	Federal Income Tax at the Rate of	21.00%	\$15,152,927	\$16,303,669	\$17,027,573	\$17,751,476
19	Subtract Federal Income Tax Credits					
20	Research Credit		\$91,880	\$91,880	\$91,880	\$91,880
21	Solar Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$15,061,047	\$16,211,789	\$16,935,693	\$17,659,596
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$74,849,555	\$80,533,629	\$84,109,340	\$87,685,048
25	Deduct Federal Income Tax at the Rate of	50.000%	\$7,530,524	\$8,105,895	\$8,467,847	\$8,829,798
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$67,319,031	\$72,427,734	\$75,641,493	\$78,855,250
28	Subtract Missouri Income Tax Credits					
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$2,692,761	\$2,897,109	\$3,025,660	\$3,154,210
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$74,849,555	\$80,533,629	\$84,109,340	\$87,685,048
33	Deduct Federal Income Tax - City Inc. Tax		\$15,061,047	\$16,211,789	\$16,935,693	\$17,659,596
34	Deduct Missouri Income Tax - City Inc. Tax		\$2,692,761	\$2,897,109	\$3,025,660	\$3,154,210
35	City Taxable Income		\$57,095,747	\$61,424,731	\$64,147,987	\$66,871,242
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$15,061,047	\$16,211,789	\$16,935,693	\$17,659,596
41	State Income Tax		\$2,692,761	\$2,897,109	\$3,025,660	\$3,154,210
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,753,808	\$19,108,898	\$19,961,353	\$20,813,806
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$7,189,195	\$7,189,195	\$7,189,195	\$7,189,195
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amort of protected EDIT (Net)		-\$3,587,816	-\$3,587,816	-\$3,587,816	-\$3,587,816
48	Amort of Unprotected EDIT (TCJA)		-\$6,376,223	-\$6,376,223	-\$6,376,223	-\$6,376,223
49	Amort of ER-2018-0146 EDIT (Stub)		-\$327,304	-\$327,304	-\$327,304	-\$327,304
50	Amort of EDIT (MO Tax Change)		-\$5,039,128	-\$5,039,128	-\$5,039,128	-\$5,039,128
51	Amort of Excess ADIT - Sibley		-\$3,633,812	-\$3,633,812	-\$3,633,812	-\$3,633,812
52	TOTAL DEFERRED INCOME TAXES		-\$11,775,088	-\$11,775,088	-\$11,775,088	-\$11,775,088
53	TOTAL INCOME TAX		\$5,978,720	\$7,333,810	\$8,186,265	\$9,038,718

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
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 9.37%	F Weighted Cost of Capital 9.62%	G Weighted Cost of Capital 9.87%
1	Common Stock	\$2,500,000	50.00%		4.685%	4.810%	4.935%
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	\$2,500,000	50.00%	3.79%	1.895%	1.895%	1.895%
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	\$5,000,000	100.00%		6.580%	6.705%	6.830%
8	PreTax Cost of Capital				8.037%	8.202%	8.366%

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
				Large Power Billing Adjustment and Annualization		MEEIA Weather Norm and 365 day adjustment	Growth Adjustment
Line Number	Description	As Billed	Remove EDR	Update period adjustment	Annualization	Weather Norm and 365 day adjustment	Growth Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$378,056,023	\$0	\$2,822,638	\$0	-\$7,702,618	\$1,731,388
4	Small General Service	\$114,088,630	-\$11,522	\$4,693,891	\$0	-\$538,387	\$1,075,549
5	Large General Service	\$92,908,367	-\$809,036	\$1,040,746	\$0	-\$1,159,840	-\$506,601
6	Large Power Service	\$116,788,994	-\$522,112	\$223,637	\$244,617	-\$161,218	\$0
7	Meter Lighting	\$100,515	\$0	\$1,922	\$0	\$0	\$0
8	Thermal-650	\$460,184	\$0	\$10,909	\$0	\$0	\$0
9	Lighting	\$12,971,049	\$0	-\$14,887	\$0	\$0	\$0
10	TOD-630	\$17,864	\$0	\$820	\$0	\$0	\$0
11	NUCOR	\$7,898,321	\$0	\$765,810	\$0	\$0	\$0
12	Clean Charge Network	\$34,279	\$0	\$8,740	\$0	\$0	\$0
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336
14	OTHER RATE REVENUE						
15	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336

Evergy Missouri West
Case No. ER-2022-0130
Test Year 12 Months Ending June 30, 2021
True-Up through May 31, 2022
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>
Line Number	Description	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES		
2	RATE REVENUE BY RATE SCHEDULE		
3	Residential	-\$3,148,592	\$374,907,431
4	Small General Service	\$5,219,531	\$119,308,161
5	Large General Service	-\$1,434,731	\$91,473,636
6	Large Power Service	-\$215,076	\$116,573,918
7	Meter Lighting	\$1,922	\$102,437
8	Thermal-650	\$10,909	\$471,093
9	Lighting	-\$14,887	\$12,956,162
10	TOD-630	\$820	\$18,684
11	NUCOR	\$765,810	\$8,664,131
12	Clean Charge Network	\$8,740	\$43,019
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,194,446	\$724,518,672
14	OTHER RATE REVENUE		
15	Adjustment to GL	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$1,194,446	\$724,518,672