

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

In the Matter of Evergy Metro, Inc. d/b/a)
Evergy Missouri Metro’s Request for Authority)
to Implement A General Rate Increase for Electric) **Case No. ER-2022-0129**
Service)

In the Matter of Evergy Missouri West Inc. d/b/a)
Evergy Missouri West’s Request for Authorization to) **Case No. ER-2022-0130**
Implement A General Rate Increase for Electric)
Service)

FINAL RECONCILIATION

COMES NOW the Staff of the Missouri Public Service Commission, by and through the undersigned counsel, and for its *Reconciliation*, respectfully states as follows:

1. On November 21, 2022, the Commission issued its Report and Order, containing its findings of fact, conclusions of law, and ultimate decisions on the remaining eight issues¹ heard over the course of the evidentiary hearing held August 31-September 9.

2. On December 2, 2022, Staff filed its *Request For Clarification And Motion For Expedited Response*, explaining that Staff had become aware of certain differences in interpretations of portions of the **Report and Order**, and requested clarification on those issues, in an expedited manner.

3. On December 5, 2022, Evergy filed *Evergy Missouri Metro’s and Evergy Missouri West’s Response to Staff’s Motion for Clarification and Motion for Expedited Response*, which provided some additional information and clarification regarding the compliance tariffs and underlying calculations. Also on December 5, 2022, the Midwest Energy

¹ The bulk of the issues in the case were resolved via four stipulations and agreements, approved by the Commission on September 22, 2022.

Consumers Group (MECG) filed its *MECG Objection to Expedited Treatment of Compliance Tariffs*, which objected to the tariffs taking effective no later than December 6, as well as noted MECG's belief that the current proposed compliance tariffs have incorrectly applied the **Report and Order's** decision on rates for industrial and commercial customers.

4. In light of these motions, the Commission issued an **Amended Report and Order** on December 8, 2022. It bears an effective date of December 18, 2022.

5. Staff has reviewed the **Amended Report and Order** and provides the attached *Final Reconciliation*, which contains final revenue requirement, as well as attached *Depreciation Rates* based on the Commission's decisions. Note, as the Commission's decisions regarding the Sibley issue were the only ones that necessitated changes from the baseline revenue requirement and depreciation rates set in the four stipulations and agreements, both documents are for Evergy Missouri West only.

WHEREFORE, Staff respectfully submits this *Final Reconciliation* to the Commission.

Respectfully submitted,

/s/ Nicole Mers

Nicole Mers, #66766

Deputy Counsel

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 12th day of December, 2022, to all counsel of record.

/s/ Nicole Mers

Evergy West Case No. ER-2022-0130
 Reconciliation of Commission Order Revenue Requirement

Stipulated Revenue Requirement \$ 42,500,000
 August 30, 2022 Stipulation and Agreement

Ln#	1. Rate Base		
1	Sibley Reserve - Commission Order	190,833,490	
2	Sibley Reserve - Company	145,380,476	
3	Total Rate Base Change	(45,453,014)	
4	ROR - Settled	8.25%	
5	Return on		(3,749,874)
	2. NBV Amortization		
6	Sibley Reserve - Commission Order	190,833,490	
7	Deferred Depreciation	(45,766,195)	
8	Dismantlement Costs	37,186,380	
9	Sibley - Unrecov NBV	182,253,675	
10	Amortization Period	8	
11	Amortization - Sibley Unrecov NBV		22,781,709
	3. Reg Liab AAO Amortization		
12	Sibley Return On \$190M - 4 years - 8.73%	(66,639,055)	
13	Deferred Sibley O&M	(39,020,260)	
14	Sibley - AAO	(105,659,315)	
15	Amortization Period	4	
16	Amortization - Sibley AAO		(26,414,829)
	4. Depreciation Rates		
17	Dep. Rates - Change in the Reserve		(5,020,898)
18	Adjusted Revenue Requirement		\$ 30,096,109

Evergy Missouri West

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATIO N RATE	RATE AFTER REPORT AND
STEAM PRODUCTION PLANT			
311.00	STRUCTURES AND IMPROVEMENTS		
	IATAN UNIT 1	3.82	3.33
	IATAN UNIT 2	2.46	2.36
	IATAN COMMON	2.41	2.34
	JEFFREY ENERGY CENTER UNIT 1	2.26	1.20
	JEFFREY ENERGY CENTER UNIT 2	2.27	1.22
	JEFFREY ENERGY CENTER UNIT 3	2.29	1.26
	JEFFREY ENERGY CENTER COMMON	3.73	3.25
	LAKE ROAD BOILER 1		5.05
	LAKE ROAD BOILER 2		5.89
	LAKE ROAD BOILER 4		3.81
	LAKE ROAD BOILER 5		5.87
	LAKE ROAD BOILER 8		5.26
	LAKE ROAD BOILERS COMMON		5.82
	LAKE ROAD COMMON		5.04
	LAKE ROAD BOILERS Composite Rate *	6.05	5.33
	LAKE ROAD UNIT 1	4.24	4.03
	LAKE ROAD UNIT 2	4.73	4.04
	LAKE ROAD UNIT 3	4.81	4.15
	LAKE ROAD UNIT 4	5.09	4.67
312.00	BOILER PLANT EQUIPMENT		
	IATAN UNIT 1	4.88	4.51
	IATAN UNIT 2	3.00	2.90
	IATAN COMMON	2.95	2.84
	JEFFREY ENERGY CENTER UNIT 1	1.49	1.16
	JEFFREY ENERGY CENTER UNIT 2	1.69	0.78
	JEFFREY ENERGY CENTER UNIT 3	1.56	0.73
	JEFFREY ENERGY CENTER COMMON	3.68	3.30
	LAKE ROAD BOILER 1		6.26
	LAKE ROAD BOILER 2		6.24
	LAKE ROAD BOILER 3		6.92
	LAKE ROAD BOILER 4		6.19
	LAKE ROAD BOILER 5		6.32
	LAKE ROAD BOILER 8		5.91
	LAKE ROAD BOILERS COMMON		6.37
	LAKE ROAD COMMON		5.60
	LAKE ROAD BOILERS Composite Rate *	6.44	6.11
	LAKE ROAD UNIT 1	6.76	6.58
	LAKE ROAD UNIT 2	6.43	6.15
	LAKE ROAD UNIT 3	7.13	7.06
	LAKE ROAD UNIT 4	6.17	5.89
312.02	BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT		

Evergy Missouri West

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATION RATE	RATE AFTER REPORT AND
	IATAN UNIT 1	9.68	6.62
	JEFFREY ENERGY CENTER UNIT 1	7.39	6.09
	JEFFREY ENERGY CENTER UNIT 2	11.27	6.24
	JEFFREY ENERGY CENTER UNIT 3	12.10	6.28
	JEFFREY ENERGY CENTER COMMON	7.74	6.14
	LAKE ROAD UNIT 4	13.29	8.32
	LAKE ROAD BOILER 4		9.00
	LAKE ROAD BOILER 5		9.14
	LAKE ROAD COMMON		8.59
	LAKE ROAD BOILERS Composite Rate *		9.03
314.00	TURBOGENERATOR UNITS		
	IATAN UNIT 1	4.21	3.98
	IATAN UNIT 2	2.95	2.86
	IATAN COMMON	2.88	2.77
	JEFFREY ENERGY CENTER UNIT 1	2.25	1.93
	JEFFREY ENERGY CENTER UNIT 2	1.85	1.57
	JEFFREY ENERGY CENTER UNIT 3	2.02	1.62
	JEFFREY ENERGY CENTER COMMON	2.84	2.79
	LAKE ROAD BOILER 1		6.81
	LAKE ROAD BOILER 5		6.46
	LAKE ROAD BOILERS COMMON		5.77
	LAKE ROAD COMMON		5.20
	LAKE ROAD BOILERS Composite Rate *	6.12	5.51
	LAKE ROAD UNIT 1	4.41	3.84
	LAKE ROAD UNIT 2	4.51	3.86
	LAKE ROAD UNIT 3	3.08	3.87
	LAKE ROAD UNIT 4	4.45	3.87
315.00	ACCESSORY ELECTRIC EQUIPMENT		
	IATAN UNIT 1	4.53	4.17
	IATAN UNIT 2	2.80	2.70
	IATAN COMMON	2.70	2.59
	JEFFREY ENERGY CENTER UNIT 1	0.82	0.38
	JEFFREY ENERGY CENTER UNIT 2	2.74	2.00
	JEFFREY ENERGY CENTER UNIT 3	0.98	0.16
	JEFFREY ENERGY CENTER COMMON	2.97	2.54
	LAKE ROAD BOILER 1		2.99
	LAKE ROAD BOILER 2		5.30
	LAKE ROAD BOILER 4		5.21
	LAKE ROAD BOILER 5		5.42
	LAKE ROAD BOILER 8		4.28
	LAKE ROAD BOILERS COMMON		5.87
	LAKE ROAD COMMON		4.39

Evergy Missouri West

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATION RATE	RATE AFTER REPORT AND
	LAKE ROAD BOILERS Composite Rate *	5.47	5.37
	LAKE ROAD UNIT 1	6.09	5.80
	LAKE ROAD UNIT 2	5.90	5.57
	LAKE ROAD UNIT 3	4.10	3.11
	LAKE ROAD UNIT 4	3.70	4.41
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT		
	IATAN UNIT 1	5.31	4.87
	IATAN UNIT 2	3.51	3.35
	IATAN COMMON	3.42	3.30
	JEFFREY ENERGY CENTER UNIT 1	5.07	4.37
	JEFFREY ENERGY CENTER UNIT 2	5.14	4.46
	JEFFREY ENERGY CENTER UNIT 3	5.28	4.82
	JEFFREY ENERGY CENTER COMMON	4.84	4.31
	LAKE ROAD BOILER 1		6.92
	LAKE ROAD BOILER 2		6.86
	LAKE ROAD BOILER 5		5.96
	LAKE ROAD BOILER 8		6.57
	LAKE ROAD BOILERS COMMON		6.40
	LAKE ROAD COMMON		6.10
	LAKE ROAD BOILERS Composite Rate *	7.30	6.31
	LAKE ROAD UNIT 4	6.37	5.83
Note:	Composite Rates listed with "*" are a combination of Lake Road Boilers and Lake Road Common accounts used only for the current Staff Accounting Schedules. Individual unit rates will be used for depreciation going forward.		
OTHER PRODUCTION PLANT			
341.00	STRUCTURES AND IMPROVEMENTS		
	GREENWOOD UNIT 1	4.08	4.08
	GREENWOOD UNIT 2	4.14	4.14
	GREENWOOD UNIT 3	4.17	4.17
	GREENWOOD UNIT 4	3.78	3.78
	GREENWOOD COMMON	5.24	5.24
	NEVADA PLANT	4.74	4.74
	SOUTH HARPER UNIT 1	2.80	2.80
	SOUTH HARPER UNIT 2	2.80	2.80
	SOUTH HARPER UNIT 3	2.81	2.81
	SOUTH HARPER COMMON	2.85	2.85
	CROSSROADS UNIT 1	1.93	1.93
	CROSSROADS UNIT 2	1.88	1.88
	CROSSROADS UNIT 3	1.88	1.88
	CROSSROADS UNIT 4	1.88	1.88

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATIO N RATE	RATE AFTER REPORT AND
	CROSSROADS COMMON	3.01	3.01
	LAKE ROAD UNIT 5	3.49	3.49
	LAKE ROAD UNIT 6	3.40	3.40
	LAKE ROAD UNIT 7	3.42	3.42
	RALPH GREEN PLANT	4.21	4.21
	LANDFILL GAS TURBINE	3.01	3.01
341.01	STRUCTURES AND IMPROVEMENTS - SOLAR		
	GREENWOOD	4.38	4.38
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES		
	GREENWOOD UNIT 1	2.67	2.67
	GREENWOOD UNIT 2	2.12	2.12
	GREENWOOD UNIT 3	3.61	3.61
	GREENWOOD UNIT 4	0.87	0.87
	GREENWOOD COMMON	1.81	1.81
	NEVADA PLANT	2.80	2.80
	SOUTH HARPER UNIT 1	1.94	1.94
	SOUTH HARPER UNIT 2	1.94	1.94
	SOUTH HARPER UNIT 3	1.94	1.94
	SOUTH HARPER COMMON	1.91	1.91
	CROSSROADS UNIT 1	2.03	2.03
	CROSSROADS UNIT 2	2.46	2.46
	CROSSROADS UNIT 3	2.03	2.03
	CROSSROADS UNIT 4	2.03	2.03
	CROSSROADS COMMON	1.99	1.99
	LAKE ROAD UNIT 5	3.18	3.18
	LAKE ROAD UNIT 7	1.63	1.63
	RALPH GREEN PLANT	2.77	2.77
	LANDFILL GAS TURBINE	3.29	3.29
343.00	PRIME MOVERS		
	GREENWOOD UNIT 1	0.91	0.91
	GREENWOOD UNIT 2	0.89	0.89
	GREENWOOD UNIT 3	0.96	0.96
	GREENWOOD UNIT 4	4.81	4.81
	GREENWOOD COMMON	1.32	1.32
	NEVADA PLANT	0.23	0.23
	SOUTH HARPER UNIT 1	1.11	1.11
	SOUTH HARPER UNIT 2	1.15	1.15
	SOUTH HARPER UNIT 3	1.13	1.13
	SOUTH HARPER COMMON	2.54	2.54
	CROSSROADS UNIT 1	1.19	1.19
	CROSSROADS UNIT 2	1.16	1.16
	CROSSROADS UNIT 3	1.08	1.08
	CROSSROADS UNIT 4	1.07	1.07
	LAKE ROAD UNIT 5	2.10	2.10
	LAKE ROAD UNIT 6	-	-

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATION RATE	RATE AFTER REPORT AND
	LAKE ROAD UNIT 7	-	-
	RALPH GREEN PLANT	1.40	1.40
344.00	LANDFILL GAS TURBINE GENERATORS	3.80	3.80
	GREENWOOD UNIT 1	0.78	0.78
	GREENWOOD UNIT 2	0.37	0.37
	GREENWOOD UNIT 3	0.40	0.40
	GREENWOOD UNIT 4	1.10	1.10
	NEVADA PLANT	-	-
	SOUTH HARPER UNIT 1	1.58	1.58
	SOUTH HARPER UNIT 2	1.58	1.58
	SOUTH HARPER UNIT 3	1.58	1.58
	CROSSROADS UNIT 1	1.59	1.59
	CROSSROADS UNIT 2	1.59	1.59
	CROSSROADS UNIT 3	1.52	1.52
	CROSSROADS UNIT 4	1.59	1.59
	CROSSROADS COMMON	3.28	3.28
	LAKE ROAD UNIT 5	0.64	0.64
	LAKE ROAD UNIT 6	1.20	1.20
	LAKE ROAD UNIT 7	2.65	2.65
	RALPH GREEN PLANT	0.03	0.03
344.01	LANDFILL GAS TURBINE GENERATORS - SOLAR	2.91	2.91
	GREENWOOD	3.02	3.02
345.00	ACCESSORY ELECTRIC EQUIPMENT		
	GREENWOOD UNIT 1	2.86	2.86
	GREENWOOD UNIT 2	2.11	2.11
	GREENWOOD UNIT 3	2.97	2.97
	GREENWOOD UNIT 4	2.84	2.84
	GREENWOOD COMMON	3.51	3.51
	NEVADA PLANT	3.08	3.08
	SOUTH HARPER UNIT 1	2.33	2.33
	SOUTH HARPER UNIT 2	2.33	2.33
	SOUTH HARPER UNIT 3	2.33	2.33
	SOUTH HARPER COMMON	2.30	2.30
	CROSSROADS UNIT 1	2.70	2.70
	CROSSROADS UNIT 2	2.72	2.72
	CROSSROADS UNIT 3	3.71	3.71
	CROSSROADS UNIT 4	2.72	2.72
	CROSSROADS COMMON	3.32	3.32
	LAKE ROAD UNIT 5	5.58	5.58
	LAKE ROAD UNIT 6	3.81	3.81
	LAKE ROAD UNIT 7	4.29	4.29
	RALPH GREEN PLANT	2.47	2.47
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT		

Evergy Missouri West

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATIO N RATE	RATE AFTER REPORT AND
	GREENWOOD COMMON	6.28	6.28
	NEVADA PLANT	6.48	6.48
	SOUTH HARPER COMMON	2.40	2.40
	CROSSROADS COMMON	3.71	3.71
	LAKE ROAD COMMON	5.45	5.45
	RALPH GREEN PLANT	6.75	6.75
	LANDFILL GAS TURBINE	4.63	4.63
TRANSMISSION PLANT			
352.00	STRUCTURES AND IMPROVEMENTS	1.50	1.50
353.00	STATION EQUIPMENT	1.77	1.77
353.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	4.00	4.00
354.00	TOWERS AND FIXTURES	1.85	1.85
354.05	TOWERS AND FIXTURES - SUBTRANSMISSION	1.85	1.85
355.00	POLES AND FIXTURES	2.70	2.70
355.05	POLES AND FIXTURES -SUBTRANSMISSION	2.70	2.70
356.00	OVERHEAD CONDUCTORS AND DEVICES	2.43	2.43
356.05	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	2.43	2.43
357.00	UNDERGROUND CONDUIT	2.22	2.22
357.05	UNDERGROUND CONDUIT - SUBTRANSMISSION		2.22
358.00	UNDERGROUND CONDUCTOR AND DEVICES	2.00	2.00
358.05	UNDERGROUND CONDUCTOR AND DEVICES - SUBTRANSMISSION	1.99	1.99
DISTRIBUTION PLANT			
361.00	STRUCTURES AND IMPROVEMENTS	1.57	1.57
362.00	STATION EQUIPMENT	1.84	1.84
364.00	POLES, TOWERS AND FIXTURES	3.78	3.78
365.00	OVERHEAD CONDUCTORS AND DEVICES	2.79	2.79
366.00	UNDERGROUND CONDUIT	3.20	3.20
367.00	UNDERGROUND CONDUCTORS AND DEVICES	3.30	3.30
368.00	LINE TRANSFORMERS	2.77	2.77
369.01	SERVICES - OVERHEAD	3.47	3.47
369.02	SERVICES - UNDERGROUND	3.09	3.09
370.00	METERS	4.05	4.05
370.01	METERS - LOAD RESEARCH METERS	5.00	5.00
370.02	METERS - AMI	5.00	5.00
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3.43	3.43
371.01	ELECTRIC VEHICLE CHARGING STATIONS	10.00	10.00
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	4.00	4.00
GENERAL PLANT			
390.00	STRUCTURES AND IMPROVEMENTS	2.87	2.87
	OFFICE FURNITURE AND EQUIPMENT		
391.01	OFFICE FURNITURE AND EQUIPMENT	5.00	5.00

Evergy Missouri West

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Depreciation Rates - Stipulation

ACCOUNT	DESCRIPTION	STIPULATED DEPRECIATIO N RATE	RATE AFTER REPORT AND
391.02	COMPUTERS	12.50	12.50
	TRANSPORTATION EQUIPMENT		
392	AUTOS	10.00	10.00
392.01	LIGHT TRUCKS	8.89	8.89
392.02	HEAVY TRUCKS	6.66	6.66
392.03	TRACTORS	5.34	5.34
392.04	TRAILERS	4.21	4.21
393.00	STORES EQUIPMENT	4.00	4.00
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4.00	4.00
395.00	LABORATORY EQUIPMENT	3.33	3.33
396.00	POWER OPERATED EQUIPMENT	4.47	4.47
397.00	COMMUNICATION EQUIPMENT	3.70	3.70
398.00	MISCELLANEOUS EQUIPMENT	4.00	4.00