Exhibit No.: 1
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2026-0143
Date Prepared: 8/10/2026

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI METRO
Staff Direct Filing
Test Year Ending June 30, 2025
Update Period Ending December 31, 2025
REBUTTAL - CORRECTED POST DIRECT

CASE NO. ER-2026-0143

Jefferson City, Missouri

August 2026

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Revenue Requirement

Line Number	A Description	B 7.10% Return	C 7.23% Return	D 7.35% Return
1	Net Orig Cost Rate Base	$3,732,789,787	$3,732,789,787	$3,732,789,787
2	Rate of Return	7.10%	7.23%	7.35%
3	Net Operating Income Requirement	$264,916,091	$269,731,390	$274,509,361
4	Net Income Available	$226,436,488	$226,436,488	$226,436,488
5	Additional Net Income Required	$38,479,603	$43,294,902	$48,072,873
6	Income Tax Requirement			
7	Required Current Income Tax	$10,642,216	$12,149,535	$13,645,172
8	Current Income Tax Available	-$1,402,956	-$1,402,956	-$1,402,956
9	Additional Current Tax Required	$12,045,172	$13,552,491	$15,048,128
10	Revenue Requirement	$50,524,775	$56,847,393	$63,121,001
11	Allowance for Known and Measureable Changes/True-Up Estimate	$28,000,000	$28,000,000	$28,000,000
12	LLPS True-up Estimate	-$51,026,843	-$51,026,843	-$51,026,843
13	Gross Revenue Requirement	$27,497,932	$33,820,550	$40,094,158

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		$7,480,316,004
2	Less Accumulated Depreciation Reserve		$3,178,764,974
3	Net Plant In Service		$4,301,551,030
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-$18,494,708
6	Contributions in Aid of Construction Amortization		$0
7	Materials and Supplies		$114,180,956
8	Prepayments		$12,004,271
9	Fuel Inventory-Oil		$7,964,558
10	Fuel Inventory-Coal		$20,439,393
11	Fuel Inventory-Nuclear		$48,494,153
12	Fuel Inventory-Lime and Limestone		$236,222
13	Fuel Inventory-Amonia		$73,368
14	Fuel Inventory-Powder Activated Carbon		$47,864
15	PAYS		$316,548
16	PISA Deferrals		$183,471,055
17	Property Tax Tracker Regulatory Asset		$20,939,139
18	Iatan II Regulatory Asset		$11,040,710
19	TOTAL ADD TO NET PLANT IN SERVICE		$400,713,529
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	3.8603%	$143,661
22	State Tax Offset	3.8603%	$325,347
23	City Tax Offset	0.0000%	$0
24	Interest Expense Offset	18.5178%	$15,393,704
25	Contributions in Aid of Construction		$0
26	Retired Plant in Service		$43,865,171
27	Customer Deposits		$641,086
28	Customer Advances for Construction		$1,009,453
29	DSM Programs		$2,864,388
30	Income Eligible Weatherization Program		$320,999
31	IRA Tracker		$35,386,396
32	Deferred Taxes		$643,914,500
33	Protected EADIT		$140,434,213
34	Unprotected EADIT		$18,590,949
35	Other regulatory liability (SO2 Emission Allowances) 21 year May 2010 to April 2031		$14,580,386
36	FAS 87 Pension Tracker		$49,585,117
37	FAS 106 OPEB Tracker		$2,419,402
38	TOTAL SUBTRACT FROM NET PLANT		$969,474,772
39	Total Rate Base		$3,732,789,787

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	Organization	$72,186	P-2	$0	$72,186	54.5501%	$0	$39,378
3	302.000	Franchises and Consents	$22,937	P-3	$0	$22,937	100.0000%	$0	$22,937
4	303.000	Misc Intang-Wolf Creek	$28,563,562	P-4	$0	$28,563,562	53.2000%	$0	$15,195,815
5	303.001	Miscellaneous Intangibles (Like 353)	$2,033,869	P-5	$0	$2,033,869	53.2000%	$0	$1,082,018
6	303.002	5 Year - Customer Related	$0	P-6	$0	$0	52.4371%	$0	$0
7	303.002	5 Year - Energy Related	$0	P-7	$0	$0	56.9300%	$0	$0
8	303.002	5 Year - Demand Related	$0	P-8	$0	$0	53.2000%	$0	$0
9	303.002	5 Year - Corporate Software	$0	P-9	$0	$0	53.0936%	$0	$0
10	303.002	5 Year - Transmission Related	$0	P-10	$0	$0	53.2000%	$0	$0
11	303.002	5 Year - MEEIA Uplight - 100% MO	$0	P-11	$0	$0	100.0000%	$0	$0
12	303.003	10 Year - Customer Related	$0	P-12	$0	$0	52.4371%	$0	$0
13	303.003	10 Year - Energy Related	$0	P-13	$0	$0	56.9300%	$0	$0
14	303.003	10 Year - Demand Related	$0	P-14	$0	$0	53.2000%	$0	$0
15	303.003	10 Year - Corporate Software	$0	P-15	$0	$0	53.0936%	$0	$0
16	303.005	Misc Intang- 5 yr Software - Wolf Creek	$0	P-16	$0	$0	53.2000%	$0	$0
17	303.007	Misc Intang- Steam Prod-Strc -(like 312)	$34,980	P-17	$0	$34,980	53.2000%	$0	$18,609
18	303.008	Misc Intang- Trans Line (like 355)	$6,874,227	P-18	$0	$6,874,227	53.2000%	$0	$3,657,089
19	303.009	Misc Intang- Trans MINT Line	$55,209	P-19	$0	$55,209	53.2000%	$0	$29,371
20	303.010	Misc Intang- Iatan Hwy & Bridge	$3,243,745	P-20	$0	$3,243,745	53.2000%	$0	$1,725,672
21	303.011	Misc Intang- LaCygne Road Overpass	$870,852	P-21	$0	$870,852	53.2000%	$0	$463,293
22	303.013	Misc Intang- Radio Frequencies	$1,464,314	P-22	$0	$1,464,314	53.2000%	$0	$779,015
23	303.014	Misc Intang- Radio Frequencies 2041	$11,044,361	P-23	$0	$11,044,361	53.2000%	$0	$5,875,600
24	303.015	Misc Intang Plant - 15 yr Software	$0	P-24	$0	$0	52.4371%	$0	$0
25	303.016	3 Year - Customer Related	$0	P-25	$0	$0	52.4371%	$0	$0
26	303.016	3 Year - Demand Related	$0	P-26	$0	$0	53.2000%	$0	$0
27	303.016	3 Year - Corporate Software	$0	P-27	$0	$0	53.0936%	$0	$0
28	303.017	Misc Intang- Front Street Road Improvement	$944,461	P-28	$0	$944,461	53.2000%	$0	$502,453
29		Intangible-Salvage & Removal: Retirements not classified	$0	P-29	$0	$0	54.5501%	$0	$0
30		TOTAL INTANGIBLE PLANT	$55,224,703		$0	$55,224,703		$0	$29,391,250
31		PRODUCTION PLANT							
32		STEAM PRODUCTION							
33		PRODUCTION-STM-HAWTHORN COMMON							
34	311.000	Steam Prod-Structures- Haw Common	$18,190,561	P-34	$0	$18,190,561	53.2000%	$0	$9,677,378
35	312.000	Steam Prod-Boiler Plant Equip- Haw Common	$3,128,663	P-35	$0	$3,128,663	53.2000%	$0	$1,664,449
36	314.000	Steam Prod- Turbogenerator- Haw Common	$122,815	P-36	$0	$122,815	53.2000%	$0	$65,338
37	315.000	Steam Prod-Accessory Equip- Haw Common	$4,115,385	P-37	$0	$4,115,385	53.2000%	$0	$2,189,385
38	315.010	Steam Prod-Computer Hardware - FERC 898 31500	$233,232	P-38	$0	$233,232	53.2000%	$0	$124,079
39	315.010	Steam Prod-Computer Hardware - FERC 898 39102	$476,981	P-39	$0	$476,981	53.2000%	$0	$253,754
40	315.020	Steam Prod-Computer Software5yrs - FERC 898 30302	$166,014	P-40	$0	$166,014	53.2000%	$0	$88,319
41	315.030	Steam Prod-Communication Equip FERC 898 39700	$251,728	P-41	$0	$251,728	53.2000%	$0	$133,919
42	316.000	Steam Prod-Misc Pwr Plt Equip- Haw Common	$11,073,779	P-42	$0	$11,073,779	53.2000%	$0	$5,891,250
43		TOTAL PRODUCTION-STM-HAWTHORN COMMON	$37,759,158		$0	$37,759,158		$0	$20,087,871
44		PRODUCTION-STM-HAWTHORN UNIT 5							
45	310.000	Steam Prod- Land- Haw 5	$807,281	P-45	$0	$807,281	53.2000%	$0	$429,473
46	311.000	Steam Prod-Structures- Haw 5	$25,750,953	P-46	$0	$25,750,953	53.2000%	$0	$13,699,507
47	311.002	Steam Prod-Structures- Haw 5 Rebuild	$8,573,500	P-47	$0	$8,573,500	53.2000%	$0	$4,561,102
48	312.000	Steam Prod-Boiler Plant Equip- Haw 5	$162,528,353	P-48	$0	$162,528,353	53.2000%	$0	$86,465,084
49	312.001	Steam Prod- Unit Trains- Haw 5	$18,331,898	P-49	$0	$18,331,898	53.2000%	$0	$9,752,570
50	312.002	Stm Pr-Boiler AQC Equip	$636,659	P-50	$0	$636,659	53.2000%	$0	$338,703

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
51	312.003	Steam Prod-Boiler Plant - Haw 5 Rebuild	$203,464,401	P-51	$0	$203,464,401	53.2000%	$0	$108,243,061
52	314.000	Steam Prod- Turbogenerator- Haw 5	$115,850,209	P-52	$0	$115,850,209	53.2000%	$0	$61,632,311
53	315.000	Steam Prod-Accessory Equip- Haw 5	$30,618,610	P-53	$0	$30,618,610	53.2000%	$0	$16,289,101
54	315.001	Steam Prod-Accessory Equip - Haw 5 Rebuild	$33,139,217	P-54	$0	$33,139,217	53.2000%	$0	$17,630,063
55	315.010	Stm Pr-Computer Hardware FERC 898 31200	$4,015,231	P-55	$0	$4,015,231	53.2000%	$0	$2,136,103
56	315.010	Stm Pr-Computer Hardware FERC 898 31500	$233,472	P-56	$0	$233,472	53.2000%	$0	$124,207
57	315.011	Stm Pr-Comp Hrdw Haw5 Retire FERC 898 31501	$969,748	P-57	$0	$969,748	53.2000%	$0	$515,906
58	315.020	Stm Pr-Computer Software5yrs FERC 898 30302	$1,002,637	P-58	$0	$1,002,637	53.2000%	$0	$533,403
59	315.030	Stm Pr-Communication Equip FERC 898 39700	$1,697,230	P-59	$0	$1,697,230	53.2000%	$0	$902,926
60	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 5	$6,979,388	P-60	$0	$6,979,388	53.2000%	$0	$3,713,034
61	316.001	Steam Prod-Misc Equip - Haw 5 Rebuild	$1,866,473	P-61	$0	$1,866,473	53.2000%	$0	$992,964
62		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	$616,465,260		$0	$616,465,260		$0	$327,959,518
63		PRODUCTION-IATAN 1							
64	310.000	Steam Prod- Land- Iatan 1	$3,792,542	P-64	$0	$3,792,542	53.2000%	$0	$2,017,632
65	311.000	Steam Prod-Structures- Iatan 1	$13,720,392	P-65	$0	$13,720,392	53.2000%	$0	$7,299,249
66	312.000	Steam Prod-Boiler Plant Equip- Iatan 1	$445,524,858	P-66	$0	$445,524,858	53.2000%	$0	$237,019,224
67	312.005	Steam Prod-Boiler Plt Eq- Iatan 1 MO Juris Disallow	-$16,365	P-67	$0	-$16,365	100.0000%	$0	-$16,365
68	314.000	Steam Prod- Turbogenerator- Iatan 1	$101,664,464	P-68	$0	$101,664,464	53.2000%	$0	$54,085,495
69	315.000	Steam Prod-Accessory Equipment- Iatan 1	$60,338,952	P-69	$0	$60,338,952	53.2000%	$0	$32,100,322
70	315.005	Steam Prod-Accessory Eq- Iatan 1 MO Juris Disallow	-$622,572	P-70	$0	-$622,572	100.0000%	$0	-$622,572
71	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31200	$1,623,903	P-71	$0	$1,623,903	53.2000%	$0	$863,916
72	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31500	$1,589,954	P-72	$0	$1,589,954	53.2000%	$0	$845,856
73	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 30302	$839,523	P-73	$0	$839,523	53.2000%	$0	$446,626
74	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 31500	$1,793,702	P-74	$0	$1,793,702	53.2000%	$0	$954,249
75	315.030	Iatan Stm Pr-Communication Equip FERC 898 31500	$9,320	P-75	$0	$9,320	53.2000%	$0	$4,958
76	315.030	Iatan Stm Pr-Communication Equip FERC 898 39700	$71,128	P-76	$0	$71,128	53.2000%	$0	$37,840
77	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan 1	$10,339,555	P-77	$0	$10,339,555	53.2000%	$0	$5,500,643
78	316.005	Steam Prod-Misc Pwr Plt Eq- Iatan 1 MO Juris Disallow	-$11	P-78	$0	-$11	100.0000%	$0	-$11
79		TOTAL PRODUCTION-IATAN 1	$640,669,345		$0	$640,669,345		$0	$340,537,062
80		PRODUCTION-IATAN COMMON							
81	310.000	Steam Prod- Land- Iatan Common	$670,148	P-81	$0	$670,148	53.2000%	$0	$356,519
82	311.000	Steam Prod- Structures- Iatan Common	$131,725,998	P-82	$0	$131,725,998	53.2000%	$0	$70,078,231
83	312.000	Steam Prod-Boiler Plant Equip- Iatan Common	$217,588,067	P-83	$0	$217,588,067	53.2000%	$0	$115,756,852
84	312.001	Steam Prod-Unit Trains- Iatan Common	$1,554,088	P-84	$0	$1,554,088	53.2000%	$0	$826,775
85	312.002	Steam Prod-Boiler AQC Equip-Iatan Common	$57,788	P-85	$0	$57,788	53.2000%	$0	$30,743
86	314.000	Steam Prod- Turbogenerator- Iatan Common	$5,966,002	P-86	$0	$5,966,002	53.2000%	$0	$3,173,913
87	315.000	Steam Prod-Accessory Equip- Iatan Common	$28,945,034	P-87	$0	$28,945,034	53.2000%	$0	$15,398,758
88	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31200	$1,073,021	P-88	$0	$1,073,021	53.2000%	$0	$570,847
89	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31500	$117,984	P-89	$0	$117,984	53.2000%	$0	$62,767
90	315.010	Stm Pr-Computer Hardware FERC 898 31600	$59,223	P-90	$0	$59,223	53.2000%	$0	$31,507

Evergy Missouri Metro
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CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
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
91	315.010	Stm Pr-Computer Hardware FERC 898 39102	$730,608	P-91	$0	$730,608	53.2000%	$0	$388,683
92	315.020	Stm Pr-Computer Software5yrs FERC 30302	$1,599,892	P-92	$0	$1,599,892	53.2000%	$0	$851,143
93	315.020	Stm Pr-Computer Software5yrs FERC 898 31500	$118,986	P-93	$0	$118,986	53.2000%	$0	$63,301
94	315.030	Iatan Comm Stm Pr-Communication Equip FERC 898 39700	$510,718	P-94	$0	$510,718	53.2000%	$0	$271,702
95	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan Common	$6,098,293	P-95	$0	$6,098,293	53.2000%	$0	$3,244,292
96		TOTAL PRODUCTION-IATAN COMMON	$396,815,850		$0	$396,815,850		$0	$211,106,033
97		PRODUCTION- IATAN 2							
98	311.004	Steam Prod- Structures- Iatan 2	$94,719,322	P-98	$0	$94,719,322	53.2000%	$0	$50,390,679
99	311.006	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	-$720,114	P-99	$0	-$720,114	100.0000%	$0	-$720,114
100	311.099	311 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	P-100	$0	$0	100.0000%	$0	$0
101	312.004	Steam Prod-Boiler Plant Equip- Iatan 2	$680,982,541	P-101	$0	$680,982,541	53.2000%	$0	$362,282,712
102	312.006	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	-$5,175,688	P-102	$0	-$5,175,688	100.0000%	$0	-$5,175,688
103	312.099	312 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	P-103	$0	$0	100.0000%	$0	$0
104	314.004	Steam Prod-Turbogenerator- Iatan 2	$244,216,620	P-104	$0	$244,216,620	53.2000%	$0	$129,923,242
105	314.006	Steam Prod-Turbogenerator- Iatan 2-MO Juris Disallow	-$715,476	P-105	$0	-$715,476	100.0000%	$0	-$715,476
106	314.099	314 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	P-106	$0	$0	100.0000%	$0	$0
107	315.004	Steam Prod-Accessory Equip- Iatan 2	$61,622,804	P-107	$0	$61,622,804	53.2000%	$0	$32,783,332
108	315.006	Steam Prod-Accessory Equip- Iatan 2-MO Juris Disallow	-$239,102	P-108	$0	-$239,102	100.0000%	$0	-$239,102
109	315.010	Stm Pr-Computer Hardware FERC 898 31204	$1,254,883	P-109	$0	$1,254,883	53.2000%	$0	$667,598
110	315.010	Stm Pr-Computer Hardware FERC 898 31504	$189,529	P-110	$0	$189,529	53.2000%	$0	$100,829
111	315.020	Iatan 2 Stm Pr-Computer Software5yrs FERC 898 30302	$749,607	P-111	$0	$749,607	53.2000%	$0	$398,791
112	315.020	Stm Pr-Computer Software5yrs FERC 898 31504	$128,918	P-112	$0	$128,918	53.2000%	$0	$68,584
113	315.030	Iatan 2 Stm Pr-Communication Equip FERC 898 39700	$8,568	P-113	$0	$8,568	53.2000%	$0	$4,558
114	315.099	Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	P-114	$0	$0	100.0000%	$0	$0
115	316.004	Steam Prod- Misc Power Plant Equip- Iatan 2	$5,393,769	P-115	$0	$5,393,769	53.2000%	$0	$2,869,485
116	316.006	Steam Prod- Misc Pwr Plt Eq- Iatan 2-MO Juris Disallow	-$26,736	P-116	$0	-$26,736	100.0000%	$0	-$26,736
117	316.099	Iatan 2 316 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	P-117	$0	$0	100.0000%	$0	$0
118		TOTAL PRODUCTION- IATAN 2	$1,082,389,445		$0	$1,082,389,445		$0	$572,612,694
119		LACYGNE COMMON PLANT							
120	310.000	Steam Prod- Land- LaCygne Common	$959,144	P-120	$0	$959,144	53.2000%	$0	$510,265
121	311.000	Steam Prod- Structures- LaCygne Common	$118,713,184	P-121	$0	$118,713,184	53.2000%	$0	$63,155,414
122	312.000	Steam Prod-Boiler Plant Equip- LaCygne Common	$139,692,214	P-122	$0	$139,692,214	53.2000%	$0	$74,316,258
123	312.001	Steam Prod-Unit Trains- LaCygne Common	$456,630	P-123	$0	$456,630	53.2000%	$0	$242,927
124	312.002	Steam Prod-Boiler AQC Equip-LaCygne Common	$191,071	P-124	$0	$191,071	53.2000%	$0	$101,650
125	314.000	Steam Prod- Turbogenerator- LaCygne Common	$997,562	P-125	$0	$997,562	53.2000%	$0	$530,703
126	315.000	Steam Prod-Accessory Equip- LaCygne Common	$6,843,044	P-126	$0	$6,843,044	53.2000%	$0	$3,640,499
127	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31200	$5,056,888	P-127	$0	$5,056,888	53.2000%	$0	$2,690,264

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
128	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31500	$14,478	P-128	$0	$14,478	53.2000%	$0	$7,702
129	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 39102	$314,263	P-129	$0	$314,263	53.2000%	$0	$167,188
130	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 30302	$1,177,767	P-130	$0	$1,177,767	53.2000%	$0	$626,572
131	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 31500	$6,724	P-131	$0	$6,724	53.2000%	$0	$3,577
132	315.030	LACYGNE Stm Pr-Communication Equip FERC 898 39700	$749,181	P-132	$0	$749,181	53.2000%	$0	$398,564
133	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne Common	$6,835,010	P-133	$0	$6,835,010	53.2000%	$0	$3,636,225
134		TOTAL LACYGNE COMMON PLANT	$282,007,160		$0	$282,007,160		$0	$150,027,808
135		PRODUCTION-STM-LACYGNE 1							
136	310.000	Steam Prod- Land- LaCygne 1	$1,937,712	P-136	$0	$1,937,712	53.2000%	$0	$1,030,863
137	311.000	Steam Prod- Structures- LaCygne 1	$21,074,575	P-137	$0	$21,074,575	53.2000%	$0	$11,211,674
138	312.000	Steam Prod-Boiler Plant Equip- LaCygne 1	$396,107,688	P-138	$0	$396,107,688	53.2000%	$0	$210,729,290
139	312.002	Steam Prod-Boiler AQC Equip.-LaCygne 1	$5,074,311	P-139	$0	$5,074,311	53.2000%	$0	$2,699,533
140	314.000	Steam Prod- Turbogenerator- LaCygne 1	$58,118,863	P-140	$0	$58,118,863	53.2000%	$0	$30,919,235
141	315.000	Steam Prod-Accessory Equip- LaCygne 1	$20,717,653	P-141	$0	$20,717,653	53.2000%	$0	$11,021,791
142	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31200	$1,692,436	P-142	$0	$1,692,436	53.2000%	$0	$900,376
143	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31202	$47,253	P-143	$0	$47,253	53.2000%	$0	$25,139
144	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31500	$135,493	P-144	$0	$135,493	53.2000%	$0	$72,082
145	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 30302	$299,646	P-145	$0	$299,646	53.2000%	$0	$159,412
146	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 31200	$2,382,540	P-146	$0	$2,382,540	53.2000%	$0	$1,267,511
147	315.030	Lacygne 1 Stm Pr-Communication Equip FERC 898 39700	$4,538	P-147	$0	$4,538	53.2000%	$0	$2,414
148	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne 1	$2,950,733	P-148	$0	$2,950,733	53.2000%	$0	$1,569,790
149		TOTAL PRODUCTION-STM-LACYGNE 1	$510,543,441		$0	$510,543,441		$0	$271,609,110
150		PRODUCTION-STM-LACYGNE 2							
151	311.000	Steam Prod- Structures- LaCygne 2	$6,121,320	P-151	$0	$6,121,320	53.2000%	$0	$3,256,542
152	312.000	Steam Prod-Boiler Plant Equip- LaCygne 2	$352,388,603	P-152	$0	$352,388,603	53.2000%	$0	$187,470,737
153	312.002	Steam Prod-Boiler AQC Equip-Lacynge 2	$462,708	P-153	$0	$462,708	53.2000%	$0	$246,161
154	314.000	Steam Prod- Turbogenerator- LaCygne 2	$41,321,271	P-154	$0	$41,321,271	53.2000%	$0	$21,982,916
155	315.000	Steam Prod-Accessory Equip- LaCygne 2	$17,169,714	P-155	$0	$17,169,714	53.2000%	$0	$9,134,288
156	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31200	$14,118	P-156	$0	$14,118	53.2000%	$0	$7,511
157	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31500	$1,027,588	P-157	$0	$1,027,588	53.2000%	$0	$546,677
158	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 30302	$651,002	P-158	$0	$651,002	53.2000%	$0	$346,333
159	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 31200	$2,331,193	P-159	$0	$2,331,193	53.2000%	$0	$1,240,195
160	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 31500	$777	P-160	$0	$777	53.2000%	$0	$413
161	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 39700	$395,617	P-161	$0	$395,617	53.2000%	$0	$210,468
162	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne 2	$1,672,223	P-162	$0	$1,672,223	53.2000%	$0	$889,623
163		TOTAL PRODUCTION-STM-LACYGNE 2	$423,556,134		$0	$423,556,134		$0	$225,331,864

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164		PRODUCTION STM- MONTROSE COMMON							
165	310.000	Steam Prod- Land- Montrose Common	$1,620,842	P-165	$0	$1,620,842	53.2000%	$0	$862,288
166	311.000	Steam Prod- Structures- Montrose Common	$6,719,391	P-166	$0	$6,719,391	53.2000%	$0	$3,574,716
167	312.000	Steam Prod-Boiler Plant Equip- Montrose Common	$0	P-167	$0	$0	53.2000%	$0	$0
168	316.000	Steam Prod-Misc Pwr Plt Equip- Montrose Common	$24,127	P-168	$0	$24,127	53.2000%	$0	$12,836
169		TOTAL PRODUCTION STM- MONTROSE COMMON	$8,364,360		$0	$8,364,360		$0	$4,449,840
170		TOTAL STEAM PRODUCTION	$3,998,570,153		$0	$3,998,570,153		$0	$2,123,721,800
171		NUCLEAR PRODUCTION							
172		WOLF CREEK NUCLEAR PRODUCTION							
173	320.000	Nucl Prod - Land & Land Rights	$4,190,632	P-173	$0	$4,190,632	53.2000%	$0	$2,229,416
174	321.000	Nucl Prod - Structures & Improvements	$485,636,910	P-174	$0	$485,636,910	53.2000%	$0	$258,358,836
175	321.001	Nucl Prod - Structures MO Gross Up AFDC	$18,948,007	P-175	$0	$18,948,007	100.0000%	$0	$18,948,007
176	322.000	Nucl Prod - Reactor Plant Equipment	$987,668,508	P-176	$0	$987,668,508	53.2000%	$0	$525,439,646
177	322.001	Nucl Prod - Reactor - MO Gross Up AFDC	$47,040,652	P-177	$0	$47,040,652	100.0000%	$0	$47,040,652
178	322.002	Nucl Prod - MO Juris deprec 40 to 60 yr EO-05-0359	$0	P-178	$0	$0	53.2000%	$0	$0
179	323.000	Nucl Prod - Turbogenerator Units	$225,075,235	P-179	$0	$225,075,235	53.2000%	$0	$119,740,025
180	323.001	Nucl Prod - Turbogenerator MO Gross Up AFDC	$4,081,807	P-180	$0	$4,081,807	100.0000%	$0	$4,081,807
181	324.000	Nucl Prod - Accessory Equip	$171,885,945	P-181	$0	$171,885,945	53.2000%	$0	$91,443,323
182	324.001	Nucl Prod - Accessory Equip - MO Gross Up AFDC	$5,812,279	P-182	$0	$5,812,279	100.0000%	$0	$5,812,279
183	324.010	Nucl Pr-Computer Hardware FERC 898 32400	$11,209,048	P-183	$0	$11,209,048	53.2000%	$0	$5,963,214
184	324.010	Nucl Pr-Computer Hardware FERC 898 32500	$61,011,969	P-184	$0	$61,011,969	53.2000%	$0	$32,458,368
185	324.010	Nucl Pr-Computer Hardware FERC 898 39101	$15,473	P-185	$0	$15,473	53.2000%	$0	$8,232
186	324.010	Nucl Pr-Computer Hardware FERC 898 39102	$8,718,266	P-186	$0	$8,718,266	53.2000%	$0	$4,638,118
187	324.020	Nucl Pr-Computer Software5yr FERC 898 30300	$238,325	P-187	$0	$238,325	53.2000%	$0	$126,789
188	324.020	Nucl Pr-Computer Software5yr FERC 898 30302	$1,020,840	P-188	$0	$1,020,840	53.2000%	$0	$543,087
189	324.020	Nucl Pr-Computer Software5yr FERC 898 30305	$36,461,032	P-189	$0	$36,461,032	53.2000%	$0	$19,397,269
190	324.023	Nucl Pr-Computer Softwar10yr FERC 898 30303	$31,730,991	P-190	$0	$31,730,991	53.2000%	$0	$16,880,887
191	324.030	Nucl Pr-Communication Equip FERC 898 39700	$6,446,520	P-191	$0	$6,446,520	53.2000%	$0	$3,429,549
192	325.000	Nucl Prod - Misc Power Plant Equip	$80,124,803	P-192	$0	$80,124,803	53.2000%	$0	$42,626,395
193	325.001	Nucl Prod - Misc Pwr Plt Equip - MO Gross Up AFDC	$1,046,860	P-193	$0	$1,046,860	100.0000%	$0	$1,046,860
194	328.000	Nucl Prod - Disallow - MO Gross Up AFDC 100% MO	-$7,835,257	P-194	$0	-$7,835,257	100.0000%	$0	-$7,835,257
195	328.001	Nucl Prod - MPSC Disallow - MO Basis	-$126,160,922	P-195	$0	-$126,160,922	53.2000%	$0	-$67,117,611
196	328.005	Nucl Prod - Disallow - Pre 1988 Res	$0	P-196	$0	$0	53.2000%	$0	$0
197		TOTAL WOLF CREEK NUCLEAR PRODUCTION	$2,054,367,923		$0	$2,054,367,923		$0	$1,125,259,891
198		TOTAL NUCLEAR PRODUCTION	$2,054,367,923		$0	$2,054,367,923		$0	$1,125,259,891
199		HYDRAULIC PRODUCTION							
200		TOTAL HYDRAULIC PRODUCTION	$0		$0	$0		$0	$0
201		OTHER PRODUCTION							

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202		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
203	341.000	Other Prod - Structures Haw 6	$233,855	P-203	$0	$233,855	53.2000%	$0	$124,411
204	342.000	Other Prod - Fuel Holders Haw 6	$1,083,233	P-204	$0	$1,083,233	53.2000%	$0	$576,280
205	344.000	Other Prod - Generators Haw 6	$60,607,619	P-205	$0	$60,607,619	53.2000%	$0	$32,243,253
206	345.000	Other Prod - Accessory Equip - Haw 6	$2,461,250	P-206	$0	$2,461,250	53.2000%	$0	$1,309,385
207	345.010	Hawthorn 6 Oth Prod-Computer Hardware FERC 898 34400	$486,046	P-207	$0	$486,046	53.2000%	$0	$258,576
208	345.020	Hawthorn 6 Oth Prod-Computer Softwar5yr FERC 898 30302	$525,824	P-208	$0	$525,824	53.2000%	$0	$279,738
209	346.000	Other Prod - Misc Pwr Plt Equip - Haw 6	$70,497	P-209	$0	$70,497	53.2000%	$0	$37,504
210		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	$65,468,324		$0	$65,468,324		$0	$34,829,147
211		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
212	311.000	Steam Prod- Structures- Haw 9	$2,304,074	P-212	$0	$2,304,074	53.2000%	$0	$1,225,767
213	312.000	Steam Prod-Boiler Plant Equip- Haw 9	$43,999,850	P-213	$0	$43,999,850	53.2000%	$0	$23,407,920
214	314.000	Steam Prod- Turbogenerator- Haw 9	$20,750,940	P-214	$0	$20,750,940	53.2000%	$0	$11,039,500
215	315.000	Steam Prod-Accessory Equip- Haw 9	$16,050,418	P-215	$0	$16,050,418	53.2000%	$0	$8,538,822
216	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31200	$1,049,550	P-216	$0	$1,049,550	53.2000%	$0	$558,361
217	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31500	$216,447	P-217	$0	$216,447	53.2000%	$0	$115,150
218	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 9	$477,175	P-218	$0	$477,175	53.2000%	$0	$253,857
219		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	$84,848,454		$0	$84,848,454		$0	$45,139,377
220		PRODUCTION - NORTHEAST STATION							
221	340.000	Other Prod - Land -NE	$136,550	P-221	$0	$136,550	53.2000%	$0	$72,645
222	341.000	Other Prod - Structures - NE	$1,791,028	P-222	$0	$1,791,028	53.2000%	$0	$952,827
223	342.000	Other Prod - Fuel Holders - NE	$2,306,137	P-223	$0	$2,306,137	53.2000%	$0	$1,226,865
224	344.000	Other Prod - Generators - NE	$77,889,701	P-224	$0	$77,889,701	53.2000%	$0	$41,437,321
225	345.000	Other Prod - Accessory Equip - NE	$18,692,355	P-225	$0	$18,692,355	53.2000%	$0	$9,944,333
226	345.010	Oth Prod-Computer Hardware FERC 898 39102	$26,348	P-226	$0	$26,348	53.2000%	$0	$14,017
227	345.010	Oth Prod-Computer Hardware FERC 898 39700	$121,767	P-227	$0	$121,767	53.2000%	$0	$64,780
228	345.030	Oth Prod-Communication Equip FERC 898 39700	$31,957	P-228	$0	$31,957	53.2000%	$0	$17,001
229	346.000	Other Prod - Misc Pwr Plt Equip - NE	$312,568	P-229	$0	$312,568	53.2000%	$0	$166,286
230		TOTAL PRODUCTION - NORTHEAST STATION	$101,308,411		$0	$101,308,411		$0	$53,896,075
231		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
232	341.000	Other Prod - Structures - Haw 7	$724,678	P-232	$0	$724,678	53.2000%	$0	$385,529
233	342.000	Other Prod - Fuel Holders - Haw 7	$3,426,028	P-233	$0	$3,426,028	53.2000%	$0	$1,822,647
234	344.000	Other Prod - Generators - Haw 7	$27,938,971	P-234	$0	$27,938,971	53.2000%	$0	$14,863,533
235	345.000	Other Prod - Accessory Equip - Haw 7	$2,339,967	P-235	$0	$2,339,967	53.2000%	$0	$1,244,862
236	345.010	Haw 7 Oth Prod-Computer Hardware FERC 898 34400	$168,476	P-236	$0	$168,476	53.2000%	$0	$89,629
237	346.000	Other Prod - Misc Pwr Plt Equip - Haw 7	$3,527	P-237	$0	$3,527	53.2000%	$0	$1,876
238		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	$34,601,647		$0	$34,601,647		$0	$18,408,076
239		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
240	341.000	Other Prod - Structures - Haw 8	$632,324	P-240	$0	$632,324	53.2000%	$0	$336,396
241	342.000	Other Prod - Fuel Holders - Haw 8	$3,297,416	P-241	$0	$3,297,416	53.2000%	$0	$1,754,225
242	344.000	Other Prod - Generators - Haw 8	$29,011,207	P-242	$0	$29,011,207	53.2000%	$0	$15,433,962
243	345.000	Other Prod - Accessory Equip - Haw 8	$1,507,461	P-243	$0	$1,507,461	53.2000%	$0	$801,969
244	345.010	Haw 8 Oth Prod-Computer Hardware FERC 898 34400	$153,254	P-244	$0	$153,254	53.2000%	$0	$81,531
245	346.000	Other Prod - Misc Pwr Plt Equip - Haw 8	$0	P-245	$0	$0	53.2000%	$0	$0
246		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	$34,601,662		$0	$34,601,662		$0	$18,408,083

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247		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
248	340.000	Other Prod - Land - W. Gardner	$177,836	P-248	$0	$177,836	53.2000%	$0	$94,609
249	340.001	Other Prod- Land Rights-Easements - W. Gardner	$93,269	P-249	$0	$93,269	53.2000%	$0	$49,619
250	341.000	Other Prod - Structures- W. Gardner	$4,487,576	P-250	$0	$4,487,576	53.2000%	$0	$2,387,390
251	342.000	Other Prod- Fuel Holders- W. Gardner	$3,317,011	P-251	$0	$3,317,011	53.2000%	$0	$1,764,650
252	344.000	Other Prod - Generators- W. Gardner	$135,077,699	P-252	$0	$135,077,699	53.2000%	$0	$71,861,336
253	345.000	Other Prod- Accessory Equip - W. Gardner	$7,501,348	P-253	$0	$7,501,348	53.2000%	$0	$3,990,717
254	345.010	Oth Prod-Computer Hardware FERC 898 34400	$303,268	P-254	$0	$303,268	53.2000%	$0	$161,339
255	345.020	Oth Prod-Computer Softwar5yr FERC 898 30302	$107,622	P-255	$0	$107,622	53.2000%	$0	$57,255
256	345.030	Oth Prod-Communication Equip FERC 898 39102	$30,043	P-256	$0	$30,043	53.2000%	$0	$15,983
257	345.030	WG 1-4 Oth Prod-Communication Equip FERC 898 39700	$43,331	P-257	$0	$43,331	53.2000%	$0	$23,052
258	346.000	Other Prod- Misc Pwr Plt Equip - W. Gardner	$272,818	P-258	$0	$272,818	53.2000%	$0	$145,139
259		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	$151,411,821		$0	$151,411,821		$0	$80,551,089
260		PROD OTHER - MIAMI/OSAWATOMIE 1							
261	340.000	Other Prod - Land- Osawatomie	$694,545	P-261	$0	$694,545	53.2000%	$0	$369,498
262	341.000	Other Prod - Structures- Osawatomie	$2,316,406	P-262	$0	$2,316,406	53.2000%	$0	$1,232,328
263	342.000	Other Prod - Fuel Holders- Osawatomie	$2,031,591	P-263	$0	$2,031,591	53.2000%	$0	$1,080,806
264	344.000	Other Prod - Generators- Osawatomie	$28,254,378	P-264	$0	$28,254,378	53.2000%	$0	$15,031,329
265	345.000	Other Prod - Accessory Equip - Osawatomie	$2,174,517	P-265	$0	$2,174,517	53.2000%	$0	$1,156,843
266	345.010	OSA Oth Prod-Computer Hardware FERC 898 34400	$163,880	P-266	$0	$163,880	53.2000%	$0	$87,184
267	345.020	OSAOth Prod-Computer Softwar5yr FERC 898 30302	$26,265	P-267	$0	$26,265	53.2000%	$0	$13,973
268	346.000	Other Prod- Misc Pwr Plt Equip - Osawatomie	$88,193	P-268	$0	$88,193	53.2000%	$0	$46,919
269		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	$35,749,775		$0	$35,749,775		$0	$19,018,880
270		PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN							
271	338.210	Wind-Structures FERC 898 34102	$5,073,169	P-271	$0	$5,073,169	53.2000%	$0	$2,698,926
272	338.210	Wind-Structures FERC 898 34402	$1,172,908	P-272	$0	$1,172,908	53.2000%	$0	$623,987
273	338.230	Wind-Turbines FERC 898 34402	$628,468	P-273	$0	$628,468	53.2000%	$0	$334,345
274	338.260	Wind-Collector System FERC 898 34402	$12,598,912	P-274	$0	$12,598,912	53.2000%	$0	$6,702,621
275	338.290	Wind-Accessory Equip FERC 898 34402	$6,192,174	P-275	$0	$6,192,174	53.2000%	$0	$3,294,237
276	338.290	Wind-Accessory Equip FERC 898 34502	$34,592	P-276	$0	$34,592	53.2000%	$0	$18,403
277	338.300	Wind-Computer Hardware FERC 898 34502	$713,913	P-277	$0	$713,913	53.2000%	$0	$379,802
278	338.300	Wind-Computer Hardware FERC 898 34602	$20,878	P-278	$0	$20,878	53.2000%	$0	$11,107
279	338.300	Wind-Computer Hardware FERC 898 39102	$9,912	P-279	$0	$9,912	53.2000%	$0	$5,273
280	338.320	Wind-Communication Equip FERC 898 39700	$2,270,212	P-280	$0	$2,270,212	53.2000%	$0	$1,207,753
281	338.330	Wind-Misc Pwr Plant Equip FERC 898 34402	$116,035	P-281	$0	$116,035	53.2000%	$0	$61,731
282	338.330	Wind-Misc Pwr Plant Equip FERC 898 34602	$172,496	P-282	$0	$172,496	53.2000%	$0	$91,768
283	341.002	Other Prod - Structures - Elec Wind	$0	P-283	$0	$0	53.2000%	$0	$0
284	344.002	Other Prod - Generators - Elec Wind	$0	P-284	$0	$0	53.2000%	$0	$0
285	345.002	Other Prod-Accessory Equip-Wind	$0	P-285	$0	$0	53.2000%	$0	$0
286	346.002	Other Prod - Misc Pwr Plt Equip-Wind	$0	P-286	$0	$0	53.2000%	$0	$0
287		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN	$29,003,669		$0	$29,003,669		$0	$15,429,953
288		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1							

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
289	338.210	S1 Wind-Structures FERC 898 34402	$6,967,864	P-289	$0	$6,967,864	53.2000%	$0	$3,706,904
290	338.230	S1 Wind-Turbines FERC 898 34402	$143,550,859	P-290	$0	$143,550,859	53.2000%	$0	$76,369,057
291	338.240	S1 Wind-Towers and Fixtures FERC 898 34102	$638,418	P-291	$0	$638,418	53.2000%	$0	$339,638
292	338.270	S1 Wind-Generater Step-Up (GSU) FERC 898 34402	$8,875	P-292	$0	$8,875	53.2000%	$0	$4,722
293	338.290	S1 Wind-Accessory Equip FERC 898 34402	$168,376	P-293	$0	$168,376	53.2000%	$0	$89,576
294	341.002	S1 Other Prod - Structures - Elec Wind	$0	P-294	$0	$0	53.2000%	$0	$0
295	344.002	S1 Other Prod - Generators - Elec Wind	$0	P-295	$0	$0	53.2000%	$0	$0
296	345.002	S1 Other Prod-Accessory Equip-Wind	$0	P-296	$0	$0	53.2000%	$0	$0
297	346.002	S1 Other Prod - Misc Pwr Plt Equip-Wind	$0	P-297	$0	$0	53.2000%	$0	$0
298		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 1	$151,334,392		$0	$151,334,392		$0	$80,509,897
299		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2							
300	338.210	S2 Wind-Structures FERC 898 34402	$3,955,500	P-300	$0	$3,955,500	53.2000%	$0	$2,104,326
301	338.230	S2 Wind-Turbines FERC 898 34402	$93,276,729	P-301	$0	$93,276,729	53.2000%	$0	$49,623,220
302	338.240	S2 Wind-Towers and Fixtures FERC 898 34102	$336,741	P-302	$0	$336,741	53.2000%	$0	$179,146
303	338.270	S2 Wind-Generater Step-Up (GSU) FERC 898 34402	$8,584	P-303	$0	$8,584	53.2000%	$0	$4,567
304	338.290	S2 Wind-Accessory Equip 34402	$233,646	P-304	$0	$233,646	53.2000%	$0	$124,300
305	341.002	S2 Other Prod - Structures - Elec Wind	$0	P-305	$0	$0	53.2000%	$0	$0
306	344.002	S2 Other Prod - Generators - Elec Wind	$0	P-306	$0	$0	53.2000%	$0	$0
307	346.002	S2 Other Prod - Misc Pwr Plt Equip-Wind	$0	P-307	$0	$0	53.2000%	$0	$0
308		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 2	$97,811,200		$0	$97,811,200		$0	$52,035,559
309		PRODUCTION PLANT - SOLAR							
310	338.040	Solar-Panels FERC 898 34401	$933,895	P-310	$0	$933,895	53.2000%	$0	$496,832
311	344.001	Greenwood Solar	$0	P-311	$5,326,783	$5,326,783	53.2000%	$0	$2,833,849
312		TOTAL PRODUCTION PLANT - SOLAR	$933,895		$5,326,783	$6,260,678		$0	$3,330,681
313		PRODUCTION PLANT - HAWTHORN SOLAR							
314	338.020	HAW SOL Solar-Structures FERC 898 34401	$1,693,531	P-314	$0	$1,693,531	53.2000%	$0	$900,958
315	338.040	HAW SOL Solar-Panels FERC 898 34401	$7,901,845	P-315	$0	$7,901,845	53.2000%	$0	$4,203,782
316	338.050	HAW SOL Solar-Collector System FERC 898 34401	$2,542,669	P-316	$0	$2,542,669	53.2000%	$0	$1,352,700
317	338.070	HAW SOL Solar-Inverters FERC 898 34401	$703,048	P-317	$0	$703,048	53.2000%	$0	$374,022
318	338.080	HAW SOL Solar-Accessory Equip FERC 898 34401	$1,694,194	P-318	$0	$1,694,194	53.2000%	$0	$901,311
319	344.001	HAW SOL Other Prod - Generators - Elec Solar	$0	P-319	$0	$0	53.2000%	$0	$0
320		TOTAL PRODUCTION PLANT - HAWTHORN SOLAR	$14,535,287		$0	$14,535,287		$0	$7,732,773
321		GENERAL PLANT- GENERAL EQUIP/TOOLS							
322	316.000	GEN PLANT Steam Prod-Misc Power Plt Equip	$1,652,342	P-322	$0	$1,652,342	53.2000%	$0	$879,046
323		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	$1,652,342		$0	$1,652,342		$0	$879,046
324		BULK OIL FACILITY NE							
325	310.000	Steam Prod- Land- Bulk Oil NE	$148,900	P-325	$0	$148,900	53.2000%	$0	$79,215
326	311.000	Steam Prod-Structures- Bulk Oil NE	$995,780	P-326	$0	$995,780	53.2000%	$0	$529,755
327	312.000	Steam Prod- Boiler Plt Equip- Bulk Oil NE	$602,100	P-327	$0	$602,100	53.2000%	$0	$320,317
328	315.000	Steam Prod- Accessory Equip- Bulk Oil NE	$24,947	P-328	$0	$24,947	53.2000%	$0	$13,272

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
329	316.000	Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	$195,243	P-329	$0	$195,243	53.2000%	$0	$103,869
330		TOTAL BULK OIL FACILITY NE	$1,966,970		$0	$1,966,970		$0	$1,046,428
331		RETIREMENTS WORK IN PROGRESS-PROD							
332		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	$0	P-332	$0	$0	53.2000%	$0	$0
333		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	$0		$0	$0		$0	$0
334		OTHER PRODUCTION PLANT							
335		TOTAL OTHER PRODUCTION PLANT	$0		$0	$0		$0	$0
336		TOTAL OTHER PRODUCTION	$805,227,849		$5,326,783	$810,554,632		$0	$431,215,064
337		TOTAL PRODUCTION PLANT	$6,858,165,925		$5,326,783	$6,863,492,708		$0	$3,680,196,755
338		TRANSMISSION PLANT							
339	350.000	Trsm-Land-Elec	$2,364,399	P-339	$0	$2,364,399	53.2000%	$0	$1,257,860
340	350.001	Trsm-Land Rights-Elec	$38,629,649	P-340	$0	$38,629,649	53.2000%	$0	$20,550,973
341	350.002	Trsm-Land Rights-Wolf Creek-Elec	$355	P-341	$0	$355	53.2000%	$0	$189
342	351.010	Trsm-Computer Hardware FERC 898 39102	$11,160	P-342	$0	$11,160	53.2000%	$0	$5,937
343	351.030	Trsm-Communication Equip FERC 898 35300	$11,306,697	P-343	$0	$11,306,697	53.2000%	$0	$6,015,163
344	351.030	Trsm-Communication Equip FERC 898 35303	$3,583,232	P-344	$0	$3,583,232	53.2000%	$0	$1,906,279
345	351.030	Trsm-Communication Equip FERC 898 35600	$44,644,872	P-345	$0	$44,644,872	53.2000%	$0	$23,751,072
346	351.030	Trsm-Communication Equip FERC 898 39102	$4,661	P-346	$0	$4,661	53.2000%	$0	$2,480
347	351.030	Trsm-Communication Equip FERC 898 39700	$438,366	P-347	$0	$438,366	53.2000%	$0	$233,211
348	351.035	Trsm-Communication Eq 34.5kV FERC 898 35605	$1,665	P-348	$0	$1,665	53.2000%	$0	$886
349	351.037	Trsm-Communication Eq Retire FERC 898 35303	$2,079,458	P-349	$0	$2,079,458	53.2000%	$0	$1,106,272
350	352.000	Trsm-Structures & Impr-Elec	$9,929,512	P-350	$0	$9,929,512	53.2000%	$0	$5,282,500
351	352.001	Trsm-Structures & Impr - Wolf Creek -Elec	$250,476	P-351	$0	$250,476	53.2000%	$0	$133,253
352	352.002	Trsm-Structures & Impr - WC-MO Gross Up AFDC	$0	P-352	$0	$0	100.0000%	$0	$0
353	352.003	Trsm-Structures & Impr - WC-MO Gross Up FERC 898 35202	$15,694	P-353	$0	$15,694	100.0000%	$0	$15,694
354	353.000	Trsm-Station Equip-Elec	$378,014,341	P-354	$4,384	$378,018,725	53.2000%	$0	$201,105,962
355	353.001	Trsm-Station Equip-Wolf Creek-Elec	$27,843,350	P-355	$0	$27,843,350	53.2000%	$0	$14,812,662
356	353.002	Trsm-Station Equip- WC- MO Gross Up AFDC	$0	P-356	$0	$0	100.0000%	$0	$0
357	353.003	Trsm-Station Equip-Communication	$0	P-357	$0	$0	53.2000%	$0	$0
358	353.003	Trsm-Station Equip- WC- MO Gross Up FERC 898 35302	$530,838	P-358	$0	$530,838	100.0000%	$0	$530,838
359	354.000	Trsm-Towers & Fixtures-Elec	$4,470,433	P-359	$0	$4,470,433	53.2000%	$0	$2,378,270
360	354.005	Trsm-Towers & Fixtures-Elec - SubTransm - 34.5kv	$10,400	P-360	$0	$10,400	53.2000%	$0	$5,533
361	355.000	Trsm-Poles & Fixtures-Elec	$290,599,826	P-361	-$1,928,769	$288,671,057	53.2000%	$0	$153,573,002
362	355.001	Trsm-Poles & Fixtures- Wolf Creek -Elec	$54,146	P-362	$0	$54,146	53.2000%	$0	$28,806
363	355.002	Trsm-Poles & Fixtures- WC- MO Gross Up AFDC	$0	P-363	$0	$0	100.0000%	$0	$0
364	355.003	Trsm-Poles & Fixtures- WC- MO Gross Up FERC 898 35502	$3,506	P-364	$0	$3,506	100.0000%	$0	$3,506
365	355.005	Trsm-Poles & Fixtures-Elec-SubTransm - 34.5kv	$23,174,143	P-365	$0	$23,174,143	53.2000%	$0	$12,328,644
366	356.000	Trsm-OH Conductors & Devices-Elec	$112,153,794	P-366	$34,073	$112,187,867	53.2000%	$0	$59,683,945
367	356.001	Trsm-OH Conductors & Devices-Wolf Creek-Elec	$39,418	P-367	$0	$39,418	53.2000%	$0	$20,970
368	356.002	Trsm-OH Conductors & Dev-WC-MO Gross Up AFDC	$0	P-368	$0	$0	100.0000%	$0	$0

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
369	356.003	Trsm-OH Conductors & Dev-WC-MO Gross Up FERC 898 35602	$2,552	P-369	$0	$2,552	100.0000%	$0	$2,552
370	356.005	Trsm-OH Conductors & Devices-Elec-SubTransm - 34.5kv	$21,881,647	P-370	$0	$21,881,647	53.2000%	$0	$11,641,036
371	357.000	Trsm-UG Conduit-Elec	$11,237,201	P-371	$0	$11,237,201	53.2000%	$0	$5,978,191
372	357.005	Trsm-UG Conduit-Elec - SubTransmission	$1,020,378	P-372	$0	$1,020,378	53.2000%	$0	$542,841
373	358.000	Trsm-UG Conductors & Devices-Elec	$11,594,596	P-373	$0	$11,594,596	53.2000%	$0	$6,168,325
374	358.005	Trsm-UG Conductors & Devices-Elec-SubTransm - 34.5kv	$369,994	P-374	$0	$369,994	53.2000%	$0	$196,837
375		Transmission-Salvage & Removal : Retirements not classified	$0	P-375	$0	$0	53.2000%	$0	$0
376		TOTAL TRANSMISSION PLANT	$996,260,759		-$1,890,312	$994,370,447		$0	$529,263,689
377		DISTRIBUTION PLANT							
378	360.000	Dist-Land-Elec	$18,054,164	P-378	$0	$18,054,164	72.9917%	$0	$13,178,041
379	360.001	Dist-Land Rights-Elec	$19,726,747	P-379	$0	$19,726,747	63.3992%	$0	$12,506,600
380	361.000	Dist-Structures & Improvements-Elec	$16,439,234	P-380	$0	$16,439,234	56.7634%	$0	$9,331,468
381	362.000	Dist-Station Equipment-Elec	$435,786,986	P-381	$0	$435,786,986	68.0643%	$0	$296,615,362
382	362.003	Dist-Station Equipment-Communications	$0	P-382	$0	$0	65.3697%	$0	$0
383	363.000	Dist-Energy Storage Equipment	$0	P-383	$0	$0	100.0000%	$0	$0
384	363.010	Dist-Computer Hardware FERC 898 39102	$690,372	P-384	$0	$690,372	0.0000%	$0	$0
385	363.030	Dist-Communication Equip FERC 898 36200	$8,242,517	P-385	$0	$8,242,517	65.3697%	$0	$5,388,109
386	363.030	Dist-Communication Equip FERC 898 36203	$3,491,826	P-386	$0	$3,491,826	65.3697%	$0	$2,282,596
387	363.030	Dist-Communication Equip FERC 898 39102	$63,300	P-387	$0	$63,300	65.3697%	$0	$41,379
388	363.030	Dist-Communication Equip FERC 898 39700	$124,198	P-388	$0	$124,198	65.3697%	$0	$81,188
389	363.037	Dist-Communication Eq Retire FERC 898 39700	$1,985,520	P-389	$0	$1,985,520	56.3986%	$0	$1,119,805
390	364.000	Dist-Poles,Towers & Fixtures-Elec	$638,567,422	P-390	$0	$638,567,422	55.3546%	$0	$353,476,442
391	365.000	Dist-OH Conductor-Elec	$456,629,890	P-391	$0	$456,629,890	59.1728%	$0	$270,200,692
392	366.000	Dist-UG Circuit-Elec	$488,757,090	P-392	$0	$488,757,090	56.5865%	$0	$276,570,531
393	367.000	Dist-UG Conductors & Devices-Elec	$876,651,303	P-393	$0	$876,651,303	50.8826%	$0	$446,062,976
394	368.000	Dist-Line Transformers-Elec	$483,837,952	P-394	$0	$483,837,952	55.9845%	$0	$270,874,258
395	369.000	Dist-Services-Elec	$249,239,105	P-395	$0	$249,239,105	55.9239%	$0	$139,384,228
396	370.000	Dist-Meters-Elec	$56,652,603	P-396	$0	$56,652,603	51.8065%	$0	$29,349,731
397	370.002	Dist-AMI Meters-Elec	$138,564,354	P-397	$0	$138,564,354	52.5244%	$0	$72,780,096
398	371.000	Dist-Customer Premises-Elec	$25,671,998	P-398	$0	$25,671,998	64.4293%	$0	$16,540,289
399	371.001	Dist-Electric Vehicle Charging Stations	$12,196,653	P-399	$0	$12,196,653	57.5526%	$0	$7,019,491
400	373.000	Dist-Street Light & Traffic Signals-Elec	$34,568,685	P-400	$0	$34,568,685	45.4317%	$0	$15,705,141
401		Distribution-Salvage and removal: Retirements not classified	$0	P-401	$0	$0	56.4433%	$0	$0
402		TOTAL DISTRIBUTION PLANT	$3,965,941,919		$0	$3,965,941,919		$0	$2,238,508,423
403		INCENTIVE COMPENSATION CAPITALIZATION							
404	0.000	Incentive Compensation Capitalization Adj.	$0	P-404	$0	$0	54.5501%	$0	$0
405		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	$0		$0	$0		$0	$0
406		ENERGY STORAGE							
407	387.010	Storg-Land	$0	P-407	$0	$0	68.3951%	$0	$0
408	387.011	Storg-Land Rights Easements	$0	P-408	$0	$0	68.3951%	$0	$0
409	387.020	Storg-Structures Improvments	$0	P-409	$0	$0	68.3951%	$0	$0
410	387.030	Storg-Energy Storage Equipmt	$1,285,161	P-410	$0	$1,285,161	68.3951%	$0	$878,987
411	387.050	Storg-Collector System	$0	P-411	$0	$0	68.3951%	$0	$0
412	387.060	Storg-Generator Step-Up Tfmr	$0	P-412	$0	$0	68.3951%	$0	$0
413	387.070	Storg-Inverters	$0	P-413	$0	$0	68.3951%	$0	$0
414	387.080	Storg-Computer Hardware	$0	P-414	$0	$0	68.3951%	$0	$0
415	387.090	Storg-Computer Software 5yrs	$0	P-415	$0	$0	68.3951%	$0	$0
416	387.100	Storg-Communication Equipmnt	$0	P-416	$0	$0	68.3951%	$0	$0
417	387.110	Storg-Misc PwrPlt Equipment	$0	P-417	$0	$0	68.3951%	$0	$0
418		TOTAL ENERGY STORAGE	$1,285,161		$0	$1,285,161		$0	$878,987
419		GENERAL PLANT							
420	389.000	Gen-Land & Land Rights-Elec	$3,838,229	P-420	$0	$3,838,229	54.5501%	$0	$2,093,758
421	390.000	Gen-Structures & Improvements-Elec	$160,725,993	P-421	$0	$160,725,993	54.5501%	$0	$87,676,190
422	390.003	Gen-Struc-Leasehold Improv - (801 Charlotte)	$6,580,200	P-422	$0	$6,580,200	54.5501%	$0	$3,589,506

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
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
423	390.005	Gen-Struc-Leasehold Improv - (One KC Place)	$29,417,287	P-423	$0	$29,417,287	54.5501%	$0	$16,047,159
424	391.000	Gen-Office Furniture & Equip-Elec	$18,572,727	P-424	$0	$18,572,727	54.5501%	$0	$10,131,441
425	391.001	Gen-Office Furniture & Equip- Elec - Wolf Creek	$5,879,976	P-425	$0	$5,879,976	54.5501%	$0	$3,207,533
426	391.002	Gen-Office Furniture-Computer	$0	P-426	$0	$0	54.5501%	$0	$0
427	391.002	Gen-Office Furniture-Computer - Wolf Creek	$0	P-427	$0	$0	54.5501%	$0	$0
428	392.000	Gen-Transportation Equip- Autos -Elec	$879,022	P-428	$0	$879,022	54.5501%	$0	$479,507
429	392.001	Gen-Transportation Equip- Light Trucks -Elec	$6,940,001	P-429	$0	$6,940,001	54.5501%	$0	$3,785,777
430	392.002	Gen-Transportation Equip- Heavy Trucks - Elec	$36,886,115	P-430	$0	$36,886,115	54.5501%	$0	$20,121,413
431	392.003	Gen-Transportation Equip- Tractors -Elec	$1,209,785	P-431	$0	$1,209,785	54.5501%	$0	$659,939
432	392.004	Gen-Transportation Equip- Trailers-Elec	$4,179,588	P-432	$0	$4,179,588	54.5501%	$0	$2,279,969
433	393.000	Gen-Stores Equip-Elec	$520,386	P-433	$0	$520,386	54.5501%	$0	$283,871
434	394.000	Gen-Tools, Shop and Garage Equip-Elec	$14,376,246	P-434	$0	$14,376,246	54.5501%	$0	$7,842,257
435	395.000	Gen-Laboratory Equip-Elec	$9,293,991	P-435	$0	$9,293,991	54.5501%	$0	$5,069,881
436	396.000	Gen-Power Operated Equip-Elec	$36,566,673	P-436	$0	$36,566,673	54.5501%	$0	$19,947,157
437	397.000	Gen-Communication Equip-Elec	$0	P-437	$0	$0	54.5501%	$0	$0
438	397.001	Gen-Communication Equip-Elec - Wolf Creek	$0	P-438	$0	$0	54.5501%	$0	$0
439	397.002	Gen-Communication Equip- WC -MO Gross Up AFDC	$0	P-439	$0	$0	100.0000%	$0	$0
440	397.010	Gen-Computer Hardware FERC 898 39102	$102,469,214	P-440	$0	$102,469,214	54.5501%	$0	$55,897,059
441	397.010	Gen-Computer Hardware FERC 898 39700	$19,949,324	P-441	$0	$19,949,324	54.5501%	$0	$10,882,376
442	397.021	Gen-Computer Software 3yrs Customer Related FERC 898 30316	$19,617,799	P-442	$0	$19,617,799	52.4371%	$0	$10,287,005
443	397.021	Gen-Computer Software 3yrs Demand Related FERC 898 30316	$15,986,184	P-443	$0	$15,986,184	53.2000%	$0	$8,504,650
444	397.021	Gen-Computer Software 3yrs Corporate Software FERC 898 30316	$38,693,518	P-444	$0	$38,693,518	53.0936%	$0	$20,543,782
445	397.022	Gen-Computer Software 5yrs Customer Related FERC 898 30302	$161,780,279	P-445	$0	$161,780,279	52.4371%	$0	$84,832,887
446	397.022	Gen-Computer Software 5yrs Energy Related FERC 898 30302	$17,884,418	P-446	$0	$17,884,418	56.9300%	$0	$10,181,599
447	397.022	Gen-Computer Software 5yrs Demand Related FERC 898 30302	$90,334,096	P-447	$0	$90,334,096	53.2000%	$0	$48,057,739
448	397.022	Gen-Computer Software 5yrs Corporate Software FERC 898 30302	$224,890,094	P-448	$22,135,429	$247,025,523	53.0936%	$0	$131,154,743
449	397.022	Gen-Computer Software 5yrs Transmission Related FERC 898 30302	$3,474,360	P-449	$0	$3,474,360	53.2000%	$0	$1,848,360
450	397.022	Gen-Computer Software 5yrs MEEIA Uplight - 100% MO FERC 898 30302	$22,135,429	P-450	-$22,135,429	$0	100.0000%	$0	$0
451	397.023	Gen-Computer Software 10yrs Customer Related FERC 898 30303	$131,562,197	P-451	$0	$131,562,197	52.4371%	$0	$68,987,401
452	397.023	Gen-Computer Software 10yrs Energy Related FERC 898 30303	$65,213,193	P-452	$0	$65,213,193	56.9300%	$0	$37,125,871
453	397.023	Gen-Computer Software 10yrs Demand Related FERC 898 30303	$42,339,375	P-453	$0	$42,339,375	53.2000%	$0	$22,524,548
454	397.023	Gen-Computer Software 10yrs Corporate Software FERC 898 30303	$66,446,056	P-454	$0	$66,446,056	53.0936%	$0	$35,278,603
455	397.024	Gen-Computer Software 15yrs FERC 898 30315	$319,899,202	P-455	$0	$319,899,202	52.4371%	$0	$167,745,864
456	397.030	Gen-Communication Equipment FERC 898 39700	$197,979,454	P-456	$0	$197,979,454	54.5501%	$0	$107,997,990
457	398.000	Gen-Misc Equip	$2,553,438	P-457	$0	$2,553,438	54.5501%	$0	$1,392,903
458	399.000	Gen-Other Tangible Property	$0	P-458	$0	$0	54.5501%	$0	$0
459		Gen Plant-Slvg & removal/retirements not classified	$0	P-459	$0	$0	54.5501%	$0	$0
460		TOTAL GENERAL PLANT	$1,879,073,849		$0	$1,879,073,849		$0	$1,006,458,738
461		CAPITALIZED ST FINANCIAL AWARDS							
462		Capitalized ST Incentive Compensation Awards	$0	P-462	-$2,471,014	-$2,471,014	54.5501%	$0	-$1,347,941
463		TOTAL CAPITALIZED ST FINANCIAL AWARDS	$0		-$2,471,014	-$2,471,014		$0	-$1,347,941

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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
464		CAPITALIZED LT INCENTIVE STOCK AWARDS							
465		Capitalized LT Incentive Stock Awards PLANT	-$5,561,671	P-465	$0	-$5,561,671	54.5501%	$0	-$3,033,897
466		TOTAL CAPITALIZED LT INCENTIVE STOCK AWARDS	-$5,561,671		$0	-$5,561,671		$0	-$3,033,897
467		TOTAL PLANT IN SERVICE	$13,750,390,645		$965,457	$13,751,356,102		$0	$7,480,316,004

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-311	Greenwood Solar	344.001		$5,326,783		$0
	1. To add Plant for Greenwood Solar. (Young)		$5,326,783		$0	
P-354	Trsm-Station Equip-Elec	353.000		$4,384		$0
	1. To include CIAC receivable. (Young)		$4,384		$0	
P-361	Trsm-Poles & Fixtures-Elec	355.000		-$1,928,769		$0
	1. To include CIAC receivable. (Young)		-$1,928,769		$0	
P-366	Trsm-OH Conductors & Devices-Elec	356.000		$34,073		$0
	1. To include CIAC receivable. (Young)		$34,073		$0	
P-448	Gen-Computer Software 5yrs Corporate Softwa	397.022		$22,135,429		$0
	1. To move Uplight software into an allocated account. (Young)		$22,135,429		$0	
P-450	Gen-Computer Software 5yrs MEEIA Uplight - 1	397.022		-$22,135,429		$0
	1. To move Uplight software into an allocated account. (Young)		-$22,135,429		$0	
	No Adjustment		$0		$0	
P-462	Capitalized ST Incentive Compensation Awards			-$2,471,014		$0
	1. To remove capitalized portion of ST Incentive compensation based on financial metrics. (Bailey)		-$2,471,014		$0	
	Total Plant Adjustments			$965,457		$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	$39,378	0.00%	$0	0	0.00%
3	302.000	Franchises and Consents	$22,937	0.00%	$0	0	0.00%
4	303.000	Misc Intang-Wolf Creek	$15,195,815	0.00%	$0	0	0.00%
5	303.001	Miscellaneous Intangibles (Like 353)	$1,082,018	0.00%	$0	0	0.00%
6	303.002	5 Year - Customer Related	$0	0.00%	$0	0	0.00%
7	303.002	5 Year - Energy Related	$0	0.00%	$0	0	0.00%
8	303.002	5 Year - Demand Related	$0	0.00%	$0	0	0.00%
9	303.002	5 Year - Corporate Software	$0	0.00%	$0	0	0.00%
10	303.002	5 Year - Transmission Related	$0	0.00%	$0	0	0.00%
11	303.002	5 Year - MEEIA Uplight - 100% MO	$0	0.00%	$0	0	0.00%
12	303.003	10 Year - Customer Related	$0	0.00%	$0	0	0.00%
13	303.003	10 Year - Energy Related	$0	0.00%	$0	0	0.00%
14	303.003	10 Year - Demand Related	$0	0.00%	$0	0	0.00%
15	303.003	10 Year - Corporate Software	$0	0.00%	$0	0	0.00%
16	303.005	Misc Intang- 5 yr Software - Wolf Creek	$0	0.00%	$0	0	0.00%
17	303.007	Misc Intang- Steam Prod-Strc -(like 312)	$18,609	0.00%	$0	0	0.00%
18	303.008	Misc Intang- Trans Line (like 355)	$3,657,089	0.00%	$0	0	0.00%
19	303.009	Misc Intang- Trans MINT Line	$29,371	0.00%	$0	0	0.00%
20	303.010	Misc Intang- Iatan Hwy & Bridge	$1,725,672	0.00%	$0	0	0.00%
21	303.011	Misc Intang- LaCygne Road Overpass	$463,293	0.00%	$0	0	0.00%
22	303.013	Misc Intang- Radio Frequencies	$779,015	0.00%	$0	0	0.00%
23	303.014	Misc Intang- Radio Frequencies 2041	$5,875,600	0.00%	$0	0	0.00%
24	303.015	Misc Intang Plant - 15 yr Software	$0	0.00%	$0	0	0.00%
25	303.016	3 Year - Customer Related	$0	0.00%	$0	0	0.00%
26	303.016	3 Year - Demand Related	$0	0.00%	$0	0	0.00%
27	303.016	3 Year - Corporate Software	$0	0.00%	$0	0	0.00%
28	303.017	Misc Intang- Front Street Road Improvement	$502,453	0.00%	$0	0	0.00%
29		Intangible-Salvage & Removal: Retirements not classified	$0	0.00%	$0	0	0.00%
30		TOTAL INTANGIBLE PLANT	$29,391,250		$0		
31		PRODUCTION PLANT					
32		STEAM PRODUCTION					
33		PRODUCTION-STM-HAWTHORN COMMON					
34	311.000	Steam Prod-Structures- Haw Common	$9,677,378	3.90%	$377,418	0	-3.00%
35	312.000	Steam Prod-Boiler Plant Equip- Haw Common	$1,664,449	4.62%	$76,898	0	-3.00%
36	314.000	Steam Prod- Turbogenerator- Haw Common	$65,338	3.45%	$2,254	0	-3.00%
37	315.000	Steam Prod-Accessory Equip- Haw Common	$2,189,385	3.86%	$84,510	0	-3.00%
38	315.010	Steam Prod-Computer Hardware - FERC 898 31500	$124,079	4.13%	$5,124	0	0.00%
39	315.010	Steam Prod-Computer Hardware - FERC 898 39102	$253,754	4.13%	$10,480	0	0.00%
40	315.020	Steam Prod-Computer Software5yrs - FERC 898 30302	$88,319	0.00%	$0	0	0.00%
41	315.030	Steam Prod-Communication Equip FERC 898 39700	$133,919	2.38%	$3,187	0	0.00%
42	316.000	Steam Prod-Misc Pwr Plt Equip- Haw Common	$5,891,250	3.67%	$216,209	0	-3.00%
43		TOTAL PRODUCTION-STM-HAWTHORN COMMON	$20,087,871		$776,080		

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
44		PRODUCTION-STM-HAWTHORN UNIT 5					
45	310.000	Steam Prod- Land- Haw 5	$429,473	0.00%	$0	0	0.00%
46	311.000	Steam Prod-Structures- Haw 5	$13,699,507	4.03%	$552,090	0	-5.00%
47	311.002	Steam Prod-Structures- Haw 5 Rebuild	$4,561,102	0.50%	$22,806	0	-7.00%
48	312.000	Steam Prod-Boiler Plant Equip- Haw 5	$86,465,084	4.79%	$4,141,678	0	-5.00%
49	312.001	Steam Prod- Unit Trains- Haw 5	$9,752,570	2.99%	$291,602	0	25.00%
50	312.002	Stm Pr-Boiler AQC Equip	$338,703	5.91%	$20,017	0	-5.00%
51	312.003	Steam Prod-Boiler Plant - Haw 5 Rebuild	$108,243,061	1.86%	$2,013,321	0	-7.00%
52	314.000	Steam Prod- Turbogenerator- Haw 5	$61,632,311	3.52%	$2,169,457	0	-5.00%
53	315.000	Steam Prod-Accessory Equip- Haw 5	$16,289,101	4.19%	$682,513	0	-5.00%
54	315.001	Steam Prod-Accessory Equip - Haw 5 Rebuild	$17,630,063	0.74%	$130,462	0	-7.00%
55	315.010	Stm Pr-Computer Hardware FERC 898 31200	$2,136,103	2.16%	$46,140	0	0.00%
56	315.010	Stm Pr-Computer Hardware FERC 898 31500	$124,207	2.16%	$2,683	0	0.00%
57	315.011	Stm Pr-Comp Hrdw Haw5 Retire FERC 898 31501	$515,906	0.00%	$0	0	0.00%
58	315.020	Stm Pr-Computer Software5yrs FERC 898 30302	$533,403	0.00%	$0	0	0.00%
59	315.030	Stm Pr-Communication Equip FERC 898 39700	$902,926	2.07%	$18,691	0	0.00%
60	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 5	$3,713,034	4.50%	$167,087	0	-5.00%
61	316.001	Steam Prod-Misc Equip - Haw 5 Rebuild	$992,964	0.76%	$7,547	0	-7.00%
62		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	$327,959,518		$10,266,094		
63		PRODUCTION-IATAN 1					
64	310.000	Steam Prod- Land- Iatan 1	$2,017,632	0.00%	$0	0	0.00%
65	311.000	Steam Prod-Structures- Iatan 1	$7,299,249	5.26%	$383,940	0	-4.00%
66	312.000	Steam Prod-Boiler Plant Equip- Iatan 1	$237,019,224	4.60%	$10,902,884	0	-4.00%
67	312.005	Steam Prod-Boiler Plt Eq- Iatan 1 MO Juris Disallow	-$16,365	0.00%	$0	0	0.00%
68	314.000	Steam Prod- Turbogenerator- Iatan 1	$54,085,495	5.14%	$2,779,994	0	-4.00%
69	315.000	Steam Prod-Accessory Equipment- Iatan 1	$32,100,322	3.97%	$1,274,383	0	-4.00%
70	315.005	Steam Prod-Accessory Eq- Iatan 1 MO Juris Disallow	-$622,572	0.00%	$0	0	0.00%
71	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31200	$863,916	0.00%	$0	0	0.00%
72	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31500	$845,856	0.00%	$0	0	0.00%
73	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 30302	$446,626	0.00%	$0	0	0.00%
74	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 31500	$954,249	0.00%	$0	0	0.00%
75	315.030	Iatan Stm Pr-Communication Equip FERC 898 31500	$4,958	2.13%	$106	0	0.00%
76	315.030	Iatan Stm Pr-Communication Equip FERC 898 39700	$37,840	2.13%	$806	0	0.00%
77	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan 1	$5,500,643	2.07%	$113,863	0	-4.00%
78	316.005	Steam Prod-Misc Pwr Plt Eq- Iatan 1 MO Juris Disallow	-$11	0.00%	$0	0	0.00%
79		TOTAL PRODUCTION-IATAN 1	$340,537,062		$15,455,976		
80		PRODUCTION-IATAN COMMON					
81	310.000	Steam Prod- Land- Iatan Common	$356,519	0.00%	$0	0	0.00%
82	311.000	Steam Prod- Structures- Iatan Common	$70,078,231	2.34%	$1,639,831	0	-12.00%
83	312.000	Steam Prod-Boiler Plant Equip- Iatan Common	$115,756,852	2.50%	$2,893,921	0	-12.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
84	312.001	Steam Prod-Unit Trains- Iatan Common	$826,775	2.99%	$24,721	0	25.00%
85	312.002	Steam Prod-Boiler AQC Equip-Iatan Common	$30,743	3.03%	$932	0	-12.00%
86	314.000	Steam Prod- Turbogenerator- Iatan Common	$3,173,913	2.22%	$70,461	0	-12.00%
87	315.000	Steam Prod-Accessory Equip- Iatan Common	$15,398,758	2.38%	$366,490	0	-12.00%
88	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31200	$570,847	3.80%	$21,692	0	0.00%
89	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31500	$62,767	3.80%	$2,385	0	0.00%
90	315.010	Stm Pr-Computer Hardware FERC 898 31600	$31,507	3.80%	$1,197	0	0.00%
91	315.010	Stm Pr-Computer Hardware FERC 898 39102	$388,683	3.80%	$14,770	0	0.00%
92	315.020	Stm Pr-Computer Software5yrs FERC 30302	$851,143	0.00%	$0	0	0.00%
93	315.020	Stm Pr-Computer Software5yrs FERC 898 31500	$63,301	0.00%	$0	0	0.00%
94	315.030	Iatan Comm Stm Pr-Communication Equip FERC 898 39700	$271,702	1.84%	$4,999	0	0.00%
95	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan Common	$3,244,292	2.94%	$95,382	0	-12.00%
96		TOTAL PRODUCTION-IATAN COMMON	$211,106,033		$5,136,781		
97		PRODUCTION- IATAN 2					
98	311.004	Steam Prod- Structures- Iatan 2	$50,390,679	0.72%	$362,813	0	-12.00%
99	311.006	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	-$720,114	0.00%	$0	0	0.00%
100	311.099	311 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	0.00%	$0	0	0.00%
101	312.004	Steam Prod-Boiler Plant Equip- Iatan 2	$362,282,712	1.69%	$6,122,578	0	-12.00%
102	312.006	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	-$5,175,688	0.00%	$0	0	0.00%
103	312.099	312 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	0.00%	$0	0	0.00%
104	314.004	Steam Prod-Turbogenerator- Iatan 2	$129,923,242	1.99%	$2,585,473	0	-12.00%
105	314.006	Steam Prod-Turbogenerator- Iatan 2-MO Juris Disallow	-$715,476	0.00%	$0	0	0.00%
106	314.099	314 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	0.00%	$0	0	0.00%
107	315.004	Steam Prod-Accessory Equip- Iatan 2	$32,783,332	2.02%	$662,223	0	-12.00%
108	315.006	Steam Prod-Accessory Equip- Iatan 2-MO Juris Disallow	-$239,102	0.00%	$0	0	0.00%
109	315.010	Stm Pr-Computer Hardware FERC 898 31204	$667,598	0.00%	$0	0	0.00%
110	315.010	Stm Pr-Computer Hardware FERC 898 31504	$100,829	0.00%	$0	0	0.00%
111	315.020	Iatan 2 Stm Pr-Computer Software5yrs FERC 898 30302	$398,791	0.00%	$0	0	0.00%
112	315.020	Stm Pr-Computer Software5yrs FERC 898 31504	$68,584	0.00%	$0	0	0.00%
113	315.030	Iatan 2 Stm Pr-Communication Equip FERC 898 39700	$4,558	3.13%	$143	0	0.00%
114	315.099	Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	0.00%	$0	0	0.00%
115	316.004	Steam Prod- Misc Power Plant Equip-Iatan 2	$2,869,485	2.01%	$57,677	0	-12.00%
116	316.006	Steam Prod- Misc Pwr Plt Eq- Iatan 2-MO Juris Disallow	-$26,736	0.00%	$0	0	0.00%

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
117	316.099	Iatan 2 316 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$0	0.00%	$0	0	0.00%
118		TOTAL PRODUCTION- IATAN 2	$572,612,694		$9,790,907		
119		LACYGNE COMMON PLANT					
120	310.000	Steam Prod- Land- LaCygne Common	$510,265	0.00%	$0	0	0.00%
121	311.000	Steam Prod- Structures- LaCygne Common	$63,155,414	5.17%	$3,265,135	0	-2.00%
122	312.000	Steam Prod-Boiler Plant Equip- LaCygne Common	$74,316,258	4.94%	$3,671,223	0	-2.00%
123	312.001	Steam Prod-Unit Trains- LaCygne Common	$242,927	2.99%	$7,264	0	25.00%
124	312.002	Steam Prod-Boiler AQC Equip-LaCygne Common	$101,650	7.35%	$7,471	0	-2.00%
125	314.000	Steam Prod- Turbogenerator- LaCygne Common	$530,703	4.89%	$25,951	0	-2.00%
126	315.000	Steam Prod-Accessory Equip- LaCygne Common	$3,640,499	6.87%	$250,102	0	-2.00%
127	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31200	$2,690,264	0.54%	$14,527	0	0.00%
128	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31500	$7,702	0.54%	$42	0	0.00%
129	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 39102	$167,188	0.54%	$903	0	0.00%
130	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 30302	$626,572	0.00%	$0	0	0.00%
131	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 31500	$3,577	0.00%	$0	0	0.00%
132	315.030	LACYGNE Stm Pr-Communication Equip FERC 898 39700	$398,564	1.82%	$7,254	0	0.00%
133	316.000	Steam Prod-Misc Pwr Plt Equip- LaCygne Common	$3,636,225	5.77%	$209,810	0	-2.00%
134		TOTAL LACYGNE COMMON PLANT	$150,027,808		$7,459,682		
135		PRODUCTION-STM-LACYGNE 1					
136	310.000	Steam Prod- Land- LaCygne 1	$1,030,863	0.00%	$0	0	0.00%
137	311.000	Steam Prod- Structures- LaCygne 1	$11,211,674	4.40%	$493,314	0	-3.00%
138	312.000	Steam Prod-Boiler Plant Equip- LaCygne 1	$210,729,290	4.77%	$10,051,787	0	-3.00%
139	312.002	Steam Prod-Boiler AQC Equip.-LaCygne 1	$2,699,533	4.07%	$109,871	0	-3.00%
140	314.000	Steam Prod- Turbogenerator- LaCygne 1	$30,919,235	4.96%	$1,533,594	0	-3.00%
141	315.000	Steam Prod-Accessory Equip- LaCygne 1	$11,021,791	3.91%	$430,952	0	-3.00%
142	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31200	$900,376	0.00%	$0	0	0.00%
143	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31202	$25,139	0.00%	$0	0	0.00%
144	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31500	$72,082	0.00%	$0	0	0.00%
145	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 30302	$159,412	0.00%	$0	0	0.00%
146	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 31200	$1,267,511	0.00%	$0	0	0.00%
147	315.030	Lacygne 1 Stm Pr-Communication Equip FERC 898 39700	$2,414	2.87%	$69	0	0.00%
148	316.000	Steam Prod-Misc Pwr Plt Equip- LaCygne 1	$1,569,790	6.07%	$95,286	0	-3.00%
149		TOTAL PRODUCTION-STM-LACYGNE 1	$271,609,110		$12,714,873		

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
150		PRODUCTION-STM-LACYGNE 2					
151	311.000	Steam Prod- Structures- LaCygne 2	$3,256,542	5.13%	$167,061	0	-4.00%
152	312.000	Steam Prod-Boiler Plant Equip- LaCygne 2	$187,470,737	5.35%	$10,029,684	0	-4.00%
153	312.002	Steam Prod-Boiler AQC Equip-Lacynge 2	$246,161	7.38%	$18,167	0	-4.00%
154	314.000	Steam Prod- Turbogenerator- LaCygne 2	$21,982,916	4.27%	$938,671	0	-4.00%
155	315.000	Steam Prod-Accessory Equip- LaCygne 2	$9,134,288	4.08%	$372,679	0	-4.00%
156	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31200	$7,511	0.00%	$0	0	0.00%
157	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31500	$546,677	0.00%	$0	0	0.00%
158	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 30302	$346,333	0.00%	$0	0	0.00%
159	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 31200	$1,240,195	0.00%	$0	0	0.00%
160	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 31500	$413	2.35%	$10	0	0.00%
161	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 39700	$210,468	2.35%	$4,946	0	0.00%
162	316.000	Steam Prod-Misc Pwr Plt Equip- LaCygne 2	$889,623	5.81%	$51,687	0	-4.00%
163		TOTAL PRODUCTION-STM-LACYGNE 2	$225,331,864		$11,582,905		
164		PRODUCTION STM- MONTROSE COMMON					
165	310.000	Steam Prod- Land- Montrose Common	$862,288	0.00%	$0	0	0.00%
166	311.000	Steam Prod- Structures- Montrose Common	$3,574,716	1.65%	$58,983	0	0.00%
167	312.000	Steam Prod-Boiler Plant Equip- Montrose Common	$0	0.00%	$0	0	0.00%
168	316.000	Steam Prod-Misc Pwr Plt Equip- Montrose Common	$12,836	2.28%	$293	0	0.00%
169		TOTAL PRODUCTION STM- MONTROSE COMMON	$4,449,840		$59,276		
170		TOTAL STEAM PRODUCTION	$2,123,721,800		$73,242,574		
171		NUCLEAR PRODUCTION					
172		WOLF CREEK NUCLEAR PRODUCTION					
173	320.000	Nucl Prod - Land & Land Rights	$2,229,416	0.00%	$0	0	0.00%
174	321.000	Nucl Prod - Structures & Improvements	$258,358,836	1.90%	$4,908,818	0	-2.00%
175	321.001	Nucl Prod - Structures MO Gross Up AFDC	$18,948,007	0.00%	$0	0	0.00%
176	322.000	Nucl Prod - Reactor Plant Equipment	$525,439,646	2.53%	$13,293,623	0	-2.00%
177	322.001	Nucl Prod - Reactor - MO Gross Up AFDC	$47,040,652	0.00%	$0	0	0.00%
178	322.002	Nucl Prod - MO Juris deprec 40 to 60 yr EO-05-0359	$0	0.00%	$0	0	0.00%
179	323.000	Nucl Prod - Turbogenerator Units	$119,740,025	2.83%	$3,388,643	0	-2.00%
180	323.001	Nucl Prod - Turbogenerator MO Gross Up AFDC	$4,081,807	0.00%	$0	0	0.00%
181	324.000	Nucl Prod - Accessory Equip	$91,443,323	2.87%	$2,624,423	0	-2.00%
182	324.001	Nucl Prod - Accessory Equip - MO Gross Up AFDC	$5,812,279	0.00%	$0	0	0.00%

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
183	324.010	Nucl Pr-Computer Hardware FERC 898 32400	$5,963,214	5.93%	$353,619	0	0.00%
184	324.010	Nucl Pr-Computer Hardware FERC 898 32500	$32,458,368	5.93%	$1,924,781	0	0.00%
185	324.010	Nucl Pr-Computer Hardware FERC 898 39101	$8,232	5.93%	$488	0	0.00%
186	324.010	Nucl Pr-Computer Hardware FERC 898 39102	$4,638,118	5.93%	$275,040	0	0.00%
187	324.020	Nucl Pr-Computer Software5yr FERC 898 30300	$126,789	0.00%	$0	0	0.00%
188	324.020	Nucl Pr-Computer Software5yr FERC 898 30302	$543,087	0.00%	$0	0	0.00%
189	324.020	Nucl Pr-Computer Software5yr FERC 898 30305	$19,397,269	0.00%	$0	0	0.00%
190	324.023	Nucl Pr-Computer Softwar10yr FERC 898 30303	$16,880,887	0.00%	$0	0	0.00%
191	324.030	Nucl Pr-Communication Equip FERC 898 39700	$3,429,549	2.96%	$101,515	0	0.00%
192	325.000	Nucl Prod - Misc Power Plant Equip	$42,626,395	3.87%	$1,649,641	0	-2.00%
193	325.001	Nucl Prod - Misc Pwr Plt Equip - MO Gross Up AFDC	$1,046,860	0.00%	$0	0	0.00%
194	328.000	Nucl Prod - Disallow - MO Gross Up AFDC 100% MO	-$7,835,257	0.00%	$0	0	0.00%
195	328.001	Nucl Prod - MPSC Disallow - MO Basis	-$67,117,611	0.00%	$0	0	0.00%
196	328.005	Nucl Prod - Disallow - Pre 1988 Res	$0	0.00%	$0	0	0.00%
197		TOTAL WOLF CREEK NUCLEAR PRODUCTION	$1,125,259,891		$28,520,591		
198		TOTAL NUCLEAR PRODUCTION	$1,125,259,891		$28,520,591		
199		HYDRAULIC PRODUCTION					
200		TOTAL HYDRAULIC PRODUCTION	$0		$0		
201		OTHER PRODUCTION					
202		PRODUCTION- HAWTHORN 6 COMBINED CYCL					
203	341.000	Other Prod - Structures Haw 6	$124,411	3.29%	$4,093	0	-2.00%
204	342.000	Other Prod - Fuel Holders Haw 6	$576,280	2.53%	$14,580	0	-2.00%
205	344.000	Other Prod - Generators Haw 6	$32,243,253	2.71%	$873,792	0	-2.00%
206	345.000	Other Prod - Accessory Equip - Haw 6	$1,309,385	3.36%	$43,995	0	-2.00%
207	345.010	Hawthorn 6 Oth Prod-Computer Hardware FERC 898 34400	$258,576	0.00%	$0	0	0.00%
208	345.020	Hawthorn 6 Oth Prod-Computer Softwar5yr FERC 898 30302	$279,738	0.00%	$0	0	0.00%
209	346.000	Other Prod - Misc Pwr Plt Equip - Haw 6	$37,504	5.46%	$2,048	0	-2.00%
210		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	$34,829,147		$938,508		
211		PRODUCTION - HAWTHORN 9 COMBINED CYCL					
212	311.000	Steam Prod- Structures- Haw 9	$1,225,767	3.64%	$44,618	0	-6.00%
213	312.000	Steam Prod-Boiler Plant Equip- Haw 9	$23,407,920	3.50%	$819,277	0	-6.00%
214	314.000	Steam Prod- Turbogenerator- Haw 9	$11,039,500	3.70%	$408,462	0	-6.00%
215	315.000	Steam Prod-Accessory Equip- Haw 9	$8,538,822	3.28%	$280,073	0	-6.00%
216	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31200	$558,361	0.00%	$0	0	0.00%
217	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31500	$115,150	0.00%	$0	0	0.00%

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
218	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 9	$253,857	4.63%	$11,754	0	-6.00%
219		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	$45,139,377		$1,564,184		
220		PRODUCTION - NORTHEAST STATION					
221	340.000	Other Prod - Land -NE	$72,645	0.00%	$0	0	0.00%
222	341.000	Other Prod - Structures - NE	$952,827	2.69%	$25,631	0	-3.00%
223	342.000	Other Prod - Fuel Holders - NE	$1,226,865	3.12%	$38,278	0	-3.00%
224	344.000	Other Prod - Generators - NE	$41,437,321	3.04%	$1,259,695	0	-3.00%
225	345.000	Other Prod - Accessory Equip - NE	$9,944,333	4.01%	$398,768	0	-3.00%
226	345.010	Oth Prod-Computer Hardware FERC 898 39102	$14,017	2.99%	$419	0	0.00%
227	345.010	Oth Prod-Computer Hardware FERC 898 39700	$64,780	2.99%	$1,937	0	0.00%
228	345.030	Oth Prod-Communication Equip FERC 898 39700	$17,001	2.70%	$459	0	0.00%
229	346.000	Other Prod - Misc Pwr Plt Equip - NE	$166,286	3.40%	$5,654	0	-3.00%
230		TOTAL PRODUCTION - NORTHEAST STATION	$53,896,075		$1,730,841		
231		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE					
232	341.000	Other Prod - Structures - Haw 7	$385,529	2.86%	$11,026	0	-2.00%
233	342.000	Other Prod - Fuel Holders - Haw 7	$1,822,647	3.94%	$71,812	0	-2.00%
234	344.000	Other Prod - Generators - Haw 7	$14,863,533	1.97%	$292,812	0	-2.00%
235	345.000	Other Prod - Accessory Equip - Haw 7	$1,244,862	2.56%	$31,868	0	-2.00%
236	345.010	Haw 7 Oth Prod-Computer Hardware FERC 898 34400	$89,629	0.00%	$0	0	0.00%
237	346.000	Other Prod - Misc Pwr Plt Equip - Haw 7	$1,876	5.11%	$96	0	-2.00%
238		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	$18,408,076		$407,614		
239		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE					
240	341.000	Other Prod - Structures - Haw 8	$336,396	4.81%	$16,181	0	-2.00%
241	342.000	Other Prod - Fuel Holders - Haw 8	$1,754,225	4.20%	$73,677	0	-2.00%
242	344.000	Other Prod - Generators - Haw 8	$15,433,962	2.54%	$392,023	0	-2.00%
243	345.000	Other Prod - Accessory Equip - Haw 8	$801,969	2.55%	$20,450	0	-2.00%
244	345.010	Haw 8 Oth Prod-Computer Hardware FERC 898 34400	$81,531	0.00%	$0	0	0.00%
245	346.000	Other Prod - Misc Pwr Plt Equip - Haw 8	$0	0.00%	$0	0	0.00%
246		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	$18,408,083		$502,331		
247		PROD OTHER - WEST GARDNER 1, 2, 3 & 4					
248	340.000	Other Prod - Land - W. Gardner	$94,609	0.00%	$0	0	0.00%
249	340.001	Other Prod- Land Rights-Easements - W. Gardner	$49,619	0.00%	$0	0	0.00%
250	341.000	Other Prod - Structures- W. Gardner	$2,387,390	3.03%	$72,338	0	-2.00%
251	342.000	Other Prod- Fuel Holders- W. Gardner	$1,764,650	2.53%	$44,646	0	-2.00%
252	344.000	Other Prod - Generators- W. Gardner	$71,861,336	2.41%	$1,731,858	0	-2.00%
253	345.000	Other Prod- Accessory Equip - W. Gardner	$3,990,717	2.58%	$102,960	0	-2.00%
254	345.010	Oth Prod-Computer Hardware FERC 898 34400	$161,339	5.50%	$8,874	0	0.00%
255	345.020	Oth Prod-Computer Softwar5yr FERC 898 30302	$57,255	0.00%	$0	0	0.00%
256	345.030	Oth Prod-Communication Equip FERC 898 39102	$15,983	1.39%	$222	0	0.00%

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
257	345.030	WG 1-4 Oth Prod-Communication Equip FERC 898 39700	$23,052	1.39%	$320	0	0.00%
258	346.000	Other Prod- Misc Pwr Plt Equip - W. Gardner	$145,139	3.79%	$5,501	0	-2.00%
259		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	$80,551,089		$1,966,719		
260		PROD OTHER - MIAMI/OSAWATOMIE 1					
261	340.000	Other Prod - Land- Osawatomie	$369,498	0.00%	$0	0	0.00%
262	341.000	Other Prod - Structures- Osawatomie	$1,232,328	3.55%	$43,748	0	-2.00%
263	342.000	Other Prod - Fuel Holders- Osawatomie	$1,080,806	2.50%	$27,020	0	-2.00%
264	344.000	Other Prod - Generators- Osawatomie	$15,031,329	2.14%	$321,670	0	-2.00%
265	345.000	Other Prod - Accessory Equip - Osawatomie	$1,156,843	2.68%	$31,003	0	-2.00%
266	345.010	OSA Oth Prod-Computer Hardware FERC 898 34400	$87,184	0.00%	$0	0	0.00%
267	345.020	OSAOth Prod-Computer Softwar5yr FERC 898 30302	$13,973	0.00%	$0	0	0.00%
268	346.000	Other Prod- Misc Pwr Plt Equip - Osawatomie	$46,919	3.67%	$1,722	0	-2.00%
269		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	$19,018,880		$425,163		
270		PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN					
271	338.210	Wind-Structures FERC 898 34102	$2,698,926	2.56%	$69,093	0	-1.00%
272	338.210	Wind-Structures FERC 898 34402	$623,987	2.56%	$15,974	0	-1.00%
273	338.230	Wind-Turbines FERC 898 34402	$334,345	2.77%	$9,261	0	-1.00%
274	338.260	Wind-Collector System FERC 898 34402	$6,702,621	2.35%	$157,512	0	-1.00%
275	338.290	Wind-Accessory Equip FERC 898 34402	$3,294,237	1.92%	$63,249	0	-1.00%
276	338.290	Wind-Accessory Equip FERC 898 34502	$18,403	1.92%	$353	0	-1.00%
277	338.300	Wind-Computer Hardware FERC 898 34502	$379,802	6.89%	$26,168	0	0.00%
278	338.300	Wind-Computer Hardware FERC 898 34602	$11,107	6.89%	$765	0	0.00%
279	338.300	Wind-Computer Hardware FERC 898 39102	$5,273	6.89%	$363	0	0.00%
280	338.320	Wind-Communication Equip FERC 898 39700	$1,207,753	2.88%	$34,783	0	0.00%
281	338.330	Wind-Misc Pwr Plant Equip FERC 898 34402	$61,731	1.59%	$982	0	-1.00%
282	338.330	Wind-Misc Pwr Plant Equip FERC 898 34602	$91,768	1.59%	$1,459	0	-1.00%
283	341.002	Other Prod - Structures - Elec Wind	$0	0.00%	$0	0	0.00%
284	344.002	Other Prod - Generators - Elec Wind	$0	0.00%	$0	0	0.00%
285	345.002	Other Prod-Accessory Equip-Wind	$0	0.00%	$0	0	0.00%
286	346.002	Other Prod - Misc Pwr Plt Equip-Wind	$0	0.00%	$0	0	0.00%
287		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN	$15,429,953		$379,962		
288		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1					
289	338.210	S1 Wind-Structures FERC 898 34402	$3,706,904	0.22%	$8,155	0	0.00%
290	338.230	S1 Wind-Turbines FERC 898 34402	$76,369,057	1.08%	$824,786	0	0.00%
291	338.240	S1 Wind-Towers and Fixtures FERC 898 34102	$339,638	9.79%	$33,251	0	0.00%
292	338.270	S1 Wind-Generater Step-Up (GSU) FERC 898 34402	$4,722	8.04%	$380	0	0.00%
293	338.290	S1 Wind-Accessory Equip FERC 898 34402	$89,576	13.51%	$12,102	0	0.00%

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
294	341.002	S1 Other Prod - Structures - Elec Wind	$0	0.00%	$0	0	0.00%
295	344.002	S1 Other Prod - Generators - Elec Wind	$0	0.00%	$0	0	0.00%
296	345.002	S1 Other Prod-Accessory Equip-Wind	$0	0.00%	$0	0	0.00%
297	346.002	S1 Other Prod - Misc Pwr Plt Equip-Wind	$0	0.00%	$0	0	0.00%
298		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 1	$80,509,897		$878,674		
299		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2					
300	338.210	S2 Wind-Structures FERC 898 34402	$2,104,326	2.78%	$58,500	0	0.00%
301	338.230	S2 Wind-Turbines FERC 898 34402	$49,623,220	2.99%	$1,483,734	0	0.00%
302	338.240	S2 Wind-Towers and Fixtures FERC 898 34102	$179,146	6.98%	$12,504	0	0.00%
303	338.270	S2 Wind-Generater Step-Up (GSU) FERC 898 34402	$4,567	3.44%	$157	0	0.00%
304	338.290	S2 Wind-Accessory Equip 34402	$124,300	1.44%	$1,790	0	0.00%
305	341.002	S2 Other Prod - Structures - Elec Wind	$0	0.00%	$0	0	0.00%
306	344.002	S2 Other Prod - Generators - Elec Wind	$0	0.00%	$0	0	0.00%
307	346.002	S2 Other Prod - Misc Pwr Plt Equip-Wind	$0	0.00%	$0	0	0.00%
308		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 2	$52,035,559		$1,556,685		
309		PRODUCTION PLANT - SOLAR					
310	338.040	Solar-Panels FERC 898 34401	$496,832	4.43%	$22,010	0	-1.00%
311	344.001	Greenwood Solar	$2,833,849	4.38%	$124,123	0	0.00%
312		TOTAL PRODUCTION PLANT - SOLAR	$3,330,681		$146,133		
313		PRODUCTION PLANT - HAWTHORN SOLAR					
314	338.020	HAW SOL Solar-Structures FERC 898 34401	$900,958	3.49%	$31,443	0	-2.00%
315	338.040	HAW SOL Solar-Panels FERC 898 34401	$4,203,782	3.91%	$164,368	0	-2.00%
316	338.050	HAW SOL Solar-Collector System FERC 898 34401	$1,352,700	3.96%	$53,567	0	-2.00%
317	338.070	HAW SOL Solar-Inverters FERC 898 34401	$374,022	13.50%	$50,493	0	-2.00%
318	338.080	HAW SOL Solar-Accessory Equip FERC 898 34401	$901,311	4.43%	$39,928	0	-2.00%
319	344.001	HAW SOL Other Prod - Generators - Elec Solar	$0	0.00%	$0	0	0.00%
320		TOTAL PRODUCTION PLANT - HAWTHORN SOLAR	$7,732,773		$339,799		
321		GENERAL PLANT- GENERAL EQUIP/TOOLS					
322	316.000	GEN PLANT Steam Prod-Misc Power Plt Equip	$879,046	1.92%	$16,878	0	-1.00%
323		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	$879,046		$16,878		
324		BULK OIL FACILITY NE					
325	310.000	Steam Prod- Land- Bulk Oil NE	$79,215	0.00%	$0	0	0.00%
326	311.000	Steam Prod-Structures- Bulk Oil NE	$529,755	1.65%	$8,741	0	0.00%
327	312.000	Steam Prod- Boiler Plt Equip- Bulk Oil NE	$320,317	2.73%	$8,745	0	0.00%
328	315.000	Steam Prod- Accessory Equip- Bulk Oil NE	$13,272	3.22%	$427	0	0.00%

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
329	316.000	Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	$103,869	2.28%	$2,368	0	0.00%
330		TOTAL BULK OIL FACILITY NE	$1,046,428		$20,281		
331		RETIREMENTS WORK IN PROGRESS-PROD					
332		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	$0	0.00%	$0	0	0.00%
333		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	$0		$0		
334		OTHER PRODUCTION PLANT					
335		TOTAL OTHER PRODUCTION PLANT	$0		$0		
336		TOTAL OTHER PRODUCTION	$431,215,064		$10,873,772		
337		TOTAL PRODUCTION PLANT	$3,680,196,755		$112,636,937		
338		TRANSMISSION PLANT					
339	350.000	Trsm-Land-Elec	$1,257,860	0.00%	$0	0	0.00%
340	350.001	Trsm-Land Rights-Elec	$20,550,973	0.00%	$0	0	0.00%
341	350.002	Trsm-Land Rights-Wolf Creek-Elec	$189	2.50%	$5	0	0.00%
342	351.010	Trsm-Computer Hardware FERC 898 39102	$5,937	12.49%	$742	0	0.00%
343	351.030	Trsm-Communication Equip FERC 898 35300	$6,015,163	4.04%	$243,013	0	0.00%
344	351.030	Trsm-Communication Equip FERC 898 35303	$1,906,279	4.04%	$77,014	0	0.00%
345	351.030	Trsm-Communication Equip FERC 898 35600	$23,751,072	4.04%	$959,543	0	0.00%
346	351.030	Trsm-Communication Equip FERC 898 39102	$2,480	4.04%	$100	0	0.00%
347	351.030	Trsm-Communication Equip FERC 898 39700	$233,211	4.04%	$9,422	0	0.00%
348	351.035	Trsm-Communication Eq 34.5kV FERC 898 35605	$886	0.00%	$0	0	0.00%
349	351.037	Trsm-Communication Eq Retire FERC 898 35303	$1,106,272	0.00%	$0	0	0.00%
350	352.000	Trsm-Structures & Impr-Elec	$5,282,500	1.54%	$81,351	0	-15.00%
351	352.001	Trsm-Structures & Impr - Wolf Creek -Elec	$133,253	0.00%	$0	0	0.00%
352	352.002	Trsm-Structures & Impr - WC-MO Gross Up AFDC	$0	0.00%	$0	0	0.00%
353	352.003	Trsm-Structures & Impr - WC-MO Gross Up FERC 898 35202	$15,694	0.00%	$0	0	0.00%
354	353.000	Trsm-Station Equip-Elec	$201,105,962	2.09%	$4,203,115	0	-20.00%
355	353.001	Trsm-Station Equip-Wolf Creek-Elec	$14,812,662	0.00%	$0	0	0.00%
356	353.002	Trsm-Station Equip- WC- MO Gross Up AFDC	$0	0.00%	$0	0	0.00%
357	353.003	Trsm-Station Equip-Communication	$0	0.00%	$0	0	0.00%
358	353.003	Trsm-Station Equip- WC- MO Gross Up FERC 898 35302	$530,838	0.00%	$0	0	0.00%
359	354.000	Trsm-Towers & Fixtures-Elec	$2,378,270	0.41%	$9,751	0	-15.00%
360	354.005	Trsm-Towers & Fixtures-Elec - SubTransm - 34.5kv	$5,533	0.60%	$33	0	-15.00%
361	355.000	Trsm-Poles & Fixtures-Elec	$153,573,002	3.06%	$4,699,334	0	-80.00%
362	355.001	Trsm-Poles & Fixtures- Wolf Creek -Elec	$28,806	0.00%	$0	0	0.00%
363	355.002	Trsm-Poles & Fixtures- WC- MO Gross Up AFDC	$0	0.00%	$0	0	0.00%
364	355.003	Trsm-Poles & Fixtures- WC- MO Gross Up FERC 898 35502	$3,506	0.00%	$0	0	0.00%

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
365	355.005	Trsm-Poles & Fixtures-Elec-SubTransm - 34.5kv	$12,328,644	4.99%	$615,199	0	-80.00%
366	356.000	Trsm-OH Conductors & Devices-Elec	$59,683,945	2.55%	$1,521,941	0	-60.00%
367	356.001	Trsm-OH Conductors & Devices-Wolf Creek-Elec	$20,970	0.00%	$0	0	0.00%
368	356.002	Trsm-OH Conductors & Dev-WC-MO Gross Up AFDC	$0	0.00%	$0	0	0.00%
369	356.003	Trsm-OH Conductors & Dev-WC-MO Gross Up FERC 898 35602	$2,552	0.00%	$0	0	0.00%
370	356.005	Trsm-OH Conductors & Devices-Elec-SubTransm - 34.5kv	$11,641,036	3.29%	$382,990	0	-60.00%
371	357.000	Trsm-UG Conduit-Elec	$5,978,191	1.85%	$110,597	0	-23.00%
372	357.005	Trsm-UG Conduit-Elec - SubTransmission	$542,841	1.42%	$7,708	0	0.00%
373	358.000	Trsm-UG Conductors & Devices-Elec	$6,168,325	1.77%	$109,179	0	-10.00%
374	358.005	Trsm-UG Conductors & Devices-Elec-SubTransm - 34.5kv	$196,837	1.70%	$3,346	0	-10.00%
375		Transmission-Salvage & Removal : Retirements not classified	$0	0.00%	$0	0	0.00%
376		TOTAL TRANSMISSION PLANT	$529,263,689		$13,034,383		
377		DISTRIBUTION PLANT					
378	360.000	Dist-Land-Elec	$13,178,041	0.00%	$0	0	0.00%
379	360.001	Dist-Land Rights-Elec	$12,506,600	2.50%	$312,665	0	0.00%
380	361.000	Dist-Structures & Improvements-Elec	$9,331,468	1.25%	$116,643	0	-15.00%
381	362.000	Dist-Station Equipment-Elec	$296,615,362	2.10%	$6,228,923	0	-15.00%
382	362.003	Dist-Station Equipment-Communications	$0	2.50%	$0	0	0.00%
383	363.000	Dist-Energy Storage Equipment	$0	2.50%	$0	0	0.00%
384	363.010	Dist-Computer Hardware FERC 898 39102	$0	0.00%	$0	0	0.00%
385	363.030	Dist-Communication Equip FERC 898 36200	$5,388,109	2.27%	$122,310	0	0.00%
386	363.030	Dist-Communication Equip FERC 898 36203	$2,282,596	2.27%	$51,815	0	0.00%
387	363.030	Dist-Communication Equip FERC 898 39102	$41,379	2.27%	$939	0	0.00%
388	363.030	Dist-Communication Equip FERC 898 39700	$81,188	2.27%	$1,843	0	0.00%
389	363.037	Dist-Communication Eq Retire FERC 898 39700	$1,119,805	2.50%	$27,995	0	0.00%
390	364.000	Dist-Poles,Towers & Fixtures-Elec	$353,476,442	3.69%	$13,043,281	0	-80.00%
391	365.000	Dist-OH Conductor-Elec	$270,200,692	2.99%	$8,079,001	0	-60.00%
392	366.000	Dist-UG Circuit-Elec	$276,570,531	2.19%	$6,056,895	0	-50.00%
393	367.000	Dist-UG Conductors & Devices-Elec	$446,062,976	2.11%	$9,411,929	0	-25.00%
394	368.000	Dist-Line Transformers-Elec	$270,874,258	2.58%	$6,988,556	0	-10.00%
395	369.000	Dist-Services-Elec	$139,384,228	1.11%	$1,547,165	0	-50.00%
396	370.000	Dist-Meters-Elec	$29,349,731	1.64%	$481,336	0	0.00%
397	370.002	Dist-AMI Meters-Elec	$72,780,096	5.39%	$3,922,847	0	0.00%
398	371.000	Dist-Customer Premises-Elec	$16,540,289	5.54%	$916,332	0	-15.00%
399	371.001	Dist-Electric Vehicle Charging Stations	$7,019,491	12.20%	$856,378	0	0.00%
400	373.000	Dist-Street Light & Traffic Signals-Elec	$15,705,141	4.06%	$637,629	0	-15.00%
401		Distribution-Salvage and removal: Retirements not classified	$0	0.00%	$0	0	0.00%
402		TOTAL DISTRIBUTION PLANT	$2,238,508,423		$58,804,482		
403		INCENTIVE COMPENSATION CAPITALIZATION					
404		Incentive Compensation Capitalization Adj.	$0	2.50%	$0	0	0.00%
405		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	$0		$0		
406		ENERGY STORAGE					
407	387.010	Storg-Land	$0	0.00%	$0	0	0.00%
408	387.011	Storg-Land Rights Easements	$0	0.00%	$0	0	0.00%
409	387.020	Storg-Structures Improvments	$0	0.00%	$0	0	0.00%
410	387.030	Storg-Energy Storage Equipmt	$878,987	5.11%	$44,916	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
411	387.050	Storg-Collector System	$0	0.00%	$0	0	0.00%
412	387.060	Storg-Generator Step-Up Tfmr	$0	0.00%	$0	0	0.00%
413	387.070	Storg-Inverters	$0	0.00%	$0	0	0.00%
414	387.080	Storg-Computer Hardware	$0	0.00%	$0	0	0.00%
415	387.090	Storg-Computer Software 5yrs	$0	0.00%	$0	0	0.00%
416	387.100	Storg-Communication Equipmnt	$0	0.00%	$0	0	0.00%
417	387.110	Storg-Misc PwrPlt Equipment	$0	0.00%	$0	0	0.00%
418		TOTAL ENERGY STORAGE	$878,987		$44,916		
419		GENERAL PLANT					
420	389.000	Gen-Land & Land Rights-Elec	$2,093,758	2.50%	$52,344	0	0.00%
421	390.000	Gen-Structures & Improvements-Elec	$87,676,190	2.35%	$2,060,390	0	-20.00%
422	390.003	Gen-Struc-Leasehold Improv - (801 Charlotte)	$3,589,506	0.00%	$0	0	0.00%
423	390.005	Gen-Struc-Leasehold Improv - (One KC Place)	$16,047,159	0.00%	$0	0	0.00%
424	391.000	Gen-Office Furniture & Equip-Elec	$10,131,441	5.00%	$506,572	0	0.00%
425	391.001	Gen-Office Furniture & Equip- Elec - Wolf Creek	$3,207,533	5.00%	$160,377	0	0.00%
426	391.002	Gen-Office Furniture-Computer	$0	2.50%	$0	0	0.00%
427	391.002	Gen-Office Furniture-Computer - Wolf Creek	$0	2.50%	$0	0	0.00%
428	392.000	Gen-Transportation Equip- Autos -Elec	$479,507	8.98%	$43,060	0	23.00%
429	392.001	Gen-Transportation Equip- Light Trucks -Elec	$3,785,777	1.37%	$51,865	0	23.00%
430	392.002	Gen-Transportation Equip- Heavy Trucks -Elec	$20,121,413	3.19%	$641,873	0	23.00%
431	392.003	Gen-Transportation Equip- Tractors -Elec	$659,939	2.64%	$17,422	0	23.00%
432	392.004	Gen-Transportation Equip- Trailers-Elec	$2,279,969	2.33%	$53,123	0	23.00%
433	393.000	Gen-Stores Equip-Elec	$283,871	4.00%	$11,355	0	0.00%
434	394.000	Gen-Tools, Shop and Garage Equip-Elec	$7,842,257	3.33%	$261,147	0	0.00%
435	395.000	Gen-Laboratory Equip-Elec	$5,069,881	3.33%	$168,827	0	0.00%
436	396.000	Gen-Power Operated Equip-Elec	$19,947,157	1.78%	$355,059	0	20.00%
437	397.000	Gen-Communication Equip-Elec	$0	0.00%	$0	0	0.00%
438	397.001	Gen-Communication Equip-Elec - Wolf Creek	$0	0.00%	$0	0	0.00%
439	397.002	Gen-Communication Equip- WC -MO Gross Up AFDC	$0	0.00%	$0	0	0.00%
440	397.010	Gen-Computer Hardware FERC 898 39102	$55,897,059	12.50%	$6,987,132	0	0.00%
441	397.010	Gen-Computer Hardware FERC 898 39700	$10,882,376	12.50%	$1,360,297	0	0.00%
442	397.021	Gen-Computer Software 3yrs Customer Related FERC 898 30316	$10,287,005	0.00%	$0	0	0.00%
443	397.021	Gen-Computer Software 3yrs Demand Related FERC 898 30316	$8,504,650	0.00%	$0	0	0.00%
444	397.021	Gen-Computer Software 3yrs Corporate Software FERC 898 30316	$20,543,782	0.00%	$0	0	0.00%
445	397.022	Gen-Computer Software 5yrs Customer Related FERC 898 30302	$84,832,887	0.00%	$0	0	0.00%
446	397.022	Gen-Computer Software 5yrs Energy Related FERC 898 30302	$10,181,599	0.00%	$0	0	0.00%
447	397.022	Gen-Computer Software 5yrs Demand Related FERC 898 30302	$48,057,739	0.00%	$0	0	0.00%
448	397.022	Gen-Computer Software 5yrs Corporate Software FERC 898 30302	$131,154,743	0.00%	$0	0	0.00%
449	397.022	Gen-Computer Software 5yrs Transmission Related FERC 898 30302	$1,848,360	0.00%	$0	0	0.00%
450	397.022	Gen-Computer Software 5yrs MEEIA Uplight - 100% MO FERC 898 30302	$0	0.00%	$0	0	0.00%
451	397.023	Gen-Computer Software 10yrs Customer Related FERC 898 30303	$68,987,401	0.00%	$0	0	0.00%

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452	397.023	Gen-Computer Software 10yrs Energy Related FERC 898 30303	$37,125,871	0.00%	$0	0	0.00%
453	397.023	Gen-Computer Software 10yrs Demand Related FERC 898 30303	$22,524,548	0.00%	$0	0	0.00%
454	397.023	Gen-Computer Software 10yrs Corporate Software FERC 898 30303	$35,278,603	0.00%	$0	0	0.00%
455	397.024	Gen-Computer Software 15yrs FERC 898 30315	$167,745,864	0.00%	$0	0	0.00%
456	397.030	Gen-Communication Equipment FERC 898 39700	$107,997,990	2.86%	$3,088,743	0	0.00%
457	398.000	Gen-Misc Equip	$1,392,903	3.33%	$46,384	0	0.00%
458	399.000	Gen-Other Tangible Property	$0	0.00%	$0	0	0.00%
459		Gen Plant-Slvg & removal/retirements not classified	$0	0.00%	$0	0	0.00%
460		TOTAL GENERAL PLANT	$1,006,458,738		$15,865,970		
461		CAPITALIZED ST FINANCIAL AWARDS					
462		Capitalized ST Incentive Compensation Awards	-$1,347,941	2.87%	-$38,686	0	0.00%
463		TOTAL CAPITALIZED ST FINANCIAL AWARDS	-$1,347,941		-$38,686		
464		CAPITALIZED LT INCENTIVE STOCK AWARDS					
465		Capitalized LT Incentive Stock Awards PLANT	-$3,033,897	5.00%	-$151,695	0	0.00%
466		TOTAL CAPITALIZED LT INCENTIVE STOCK AWARDS	-$3,033,897		-$151,695		
467		Total Depreciation	$7,480,316,004		$200,196,307		

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

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1		INTANGIBLE PLANT							
2	301.000	Organization	$0	R-2	$0	$0	54.5501%	$0	$0
3	302.000	Franchises and Consents	$0	R-3	$0	$0	100.0000%	$0	$0
4	303.000	Misc Intang-Wolf Creek	$5,509,109	R-4	$0	$5,509,109	53.2000%	$0	$2,930,846
5	303.001	Miscellaneous Intangibles (Like 353)	$822,702	R-5	$0	$822,702	53.2000%	$0	$437,677
6	303.002	5 Year - Customer Related	$0	R-6	$0	$0	52.4371%	$0	$0
7	303.002	5 Year - Energy Related	$0	R-7	$0	$0	56.9300%	$0	$0
8	303.002	5 Year - Demand Related	$0	R-8	$0	$0	53.2000%	$0	$0
9	303.002	5 Year - Corporate Software	$0	R-9	$0	$0	53.0936%	$0	$0
10	303.002	5 Year - Transmission Related	$0	R-10	$0	$0	53.2000%	$0	$0
11	303.002	5 Year - MEEIA Uplight - 100% MO	$0	R-11	$0	$0	100.0000%	$0	$0
12	303.003	10 Year - Customer Related	$0	R-12	$0	$0	52.4371%	$0	$0
13	303.003	10 Year - Energy Related	$0	R-13	$0	$0	56.9300%	$0	$0
14	303.003	10 Year - Demand Related	$0	R-14	$0	$0	53.2000%	$0	$0
15	303.003	10 Year - Corporate Software	$0	R-15	$0	$0	53.0936%	$0	$0
16	303.005	Misc Intang- 5 yr Software - Wolf Creek	$0	R-16	$0	$0	53.2000%	$0	$0
17	303.007	Misc Intang- Steam Prod-Strc -(like 312)	$20,810	R-17	$0	$20,810	53.2000%	$0	$11,071
18	303.008	Misc Intang- Trans Line (like 355)	$2,661,712	R-18	$0	$2,661,712	53.2000%	$0	$1,416,031
19	303.009	Misc Intang- Trans MINT Line	$45,634	R-19	$0	$45,634	53.2000%	$0	$24,277
20	303.010	Misc Intang- Iatan Hwy & Bridge	$1,012,141	R-20	$0	$1,012,141	53.2000%	$0	$538,459
21	303.011	Misc Intang- LaCygne Road Overpass	$229,212	R-21	$0	$229,212	53.2000%	$0	$121,941
22	303.013	Misc Intang- Radio Frequencies	$1,464,314	R-22	$0	$1,464,314	53.2000%	$0	$779,015
23	303.014	Misc Intang- Radio Frequencies 2041	$1,644,147	R-23	$0	$1,644,147	53.2000%	$0	$874,686
24	303.015	Misc Intang Plant - 15 yr Software	$0	R-24	$0	$0	52.4371%	$0	$0
25	303.016	3 Year - Customer Related	$0	R-25	$0	$0	52.4371%	$0	$0
26	303.016	3 Year - Demand Related	$0	R-26	$0	$0	53.2000%	$0	$0
27	303.016	3 Year - Corporate Software	$0	R-27	$0	$0	53.0936%	$0	$0
28	303.017	Misc Intang- Front Street Road Improvement	$72,647	R-28	$0	$72,647	53.2000%	$0	$38,648
29		Intangible-Salvage & Removal: Retirements not classified	-$4,464	R-29	$0	-$4,464	54.5501%	$0	-$2,435
30		TOTAL INTANGIBLE PLANT	$13,477,964		$0	$13,477,964		$0	$7,170,216
31		PRODUCTION PLANT							
32		STEAM PRODUCTION							
33		PRODUCTION-STM-HAWTHORN COMMON							
34	311.000	Steam Prod-Structures- Haw Common	$5,552,717	R-34	$0	$5,552,717	53.2000%	$0	$2,954,045
35	312.000	Steam Prod-Boiler Plant Equip- Haw Common	$464,366	R-35	$0	$464,366	53.2000%	$0	$247,043
36	314.000	Steam Prod- Turbogenerator- Haw Common	$50,162	R-36	$0	$50,162	53.2000%	$0	$26,686
37	315.000	Steam Prod-Accessory Equip- Haw Common	$1,296,426	R-37	$0	$1,296,426	53.2000%	$0	$689,699
38	315.010	Steam Prod-Computer Hardware - FERC 898 31500	$459,819	R-38	$0	$459,819	53.2000%	$0	$244,624
39	315.010	Steam Prod-Computer Hardware - FERC 898 39102	$294,229	R-39	$0	$294,229	53.2000%	$0	$156,530
40	315.020	Steam Prod-Computer Software5yrs - FERC 898 30302	$166,014	R-40	$0	$166,014	53.2000%	$0	$88,319
41	315.030	Steam Prod-Communication Equip FERC 898 39700	$179,218	R-41	$0	$179,218	53.2000%	$0	$95,344
42	316.000	Steam Prod-Misc Pwr Plt Equip- Haw Common	$4,298,064	R-42	$0	$4,298,064	53.2000%	$0	$2,286,570
43		TOTAL PRODUCTION-STM-HAWTHORN COMMON	$12,761,015		$0	$12,761,015		$0	$6,788,860
44		PRODUCTION-STM-HAWTHORN UNIT 5							
45	310.000	Steam Prod- Land- Haw 5	$0	R-45	$0	$0	53.2000%	$0	$0
46	311.000	Steam Prod-Structures- Haw 5	$7,981,573	R-46	$0	$7,981,573	53.2000%	$0	$4,246,197
47	311.002	Steam Prod-Structures- Haw 5 Rebuild	$8,394,697	R-47	$0	$8,394,697	53.2000%	$0	$4,465,979
48	312.000	Steam Prod-Boiler Plant Equip- Haw 5	$35,349,094	R-48	$0	$35,349,094	53.2000%	$0	$18,805,718
49	312.001	Steam Prod- Unit Trains- Haw 5	$9,080,644	R-49	$0	$9,080,644	53.2000%	$0	$4,830,903
50	312.002	Stm Pr-Boiler AQC Equip	-$14,467	R-50	$0	-$14,467	53.2000%	$0	-$7,696
51	312.003	Steam Prod-Boiler Plant - Haw 5 Rebuild	$152,032,212	R-51	$0	$152,032,212	53.2000%	$0	$80,881,137

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52	314.000	Steam Prod- Turbogenerator- Haw 5	$50,324,824	R-52	$0	$50,324,824	53.2000%	$0	$26,772,806
53	315.000	Steam Prod-Accessory Equip- Haw 5	$12,644,439	R-53	$0	$12,644,439	53.2000%	$0	$6,726,842
54	315.001	Steam Prod-Accessory Equip - Haw 5 Rebuild	$31,223,607	R-54	$0	$31,223,607	53.2000%	$0	$16,610,959
55	315.010	Stm Pr-Computer Hardware FERC 898 31200	$711,062	R-55	$0	$711,062	53.2000%	$0	$378,285
56	315.010	Stm Pr-Computer Hardware FERC 898 31500	$151,992	R-56	$0	$151,992	53.2000%	$0	$80,860
57	315.011	Stm Pr-Comp Hrdw Haw5 Retire FERC 898 31501	$445,891	R-57	$0	$445,891	53.2000%	$0	$237,214
58	315.020	Stm Pr-Computer Software5yrs FERC 898 30302	$1,002,637	R-58	$0	$1,002,637	53.2000%	$0	$533,403
59	315.030	Stm Pr-Communication Equip FERC 898 39700	$1,247,535	R-59	$0	$1,247,535	53.2000%	$0	$663,689
60	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 5	$2,268,390	R-60	$0	$2,268,390	53.2000%	$0	$1,206,783
61	316.001	Steam Prod-Misc Equip - Haw 5 Rebuild	$1,739,067	R-61	$0	$1,739,067	53.2000%	$0	$925,184
62		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	$314,583,197		$0	$314,583,197		$0	$167,358,263
63		PRODUCTION-IATAN 1							
64	310.000	Steam Prod- Land- Iatan 1	$0	R-64	$0	$0	53.2000%	$0	$0
65	311.000	Steam Prod-Structures- Iatan 1	$3,703,874	R-65	$0	$3,703,874	53.2000%	$0	$1,970,461
66	312.000	Steam Prod-Boiler Plant Equip- Iatan 1	$200,769,238	R-66	$0	$200,769,238	53.2000%	$0	$106,809,235
67	312.005	Steam Prod-Boiler Plt Eq- Iatan 1 MO Juris Disallow	-$7,505	R-67	$0	-$7,505	100.0000%	$0	-$7,505
68	314.000	Steam Prod- Turbogenerator- Iatan 1	$33,448,271	R-68	$0	$33,448,271	53.2000%	$0	$17,794,480
69	315.000	Steam Prod-Accessory Equipment- Iatan 1	$32,699,187	R-69	$0	$32,699,187	53.2000%	$0	$17,395,967
70	315.005	Steam Prod-Accessory Eq- Iatan 1 MO Juris Disallow	-$320,858	R-70	$0	-$320,858	100.0000%	$0	-$320,858
71	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31200	$1,348,866	R-71	$0	$1,348,866	53.2000%	$0	$717,597
72	315.010	Iatan Stm Pr-Computer Hardware FERC 898 31500	$1,254,424	R-72	$0	$1,254,424	53.2000%	$0	$667,354
73	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 30302	$839,523	R-73	$0	$839,523	53.2000%	$0	$446,626
74	315.020	Iatan Stm Pr-Computer Software5yrs FERC 898 31500	$1,274,753	R-74	$0	$1,274,753	53.2000%	$0	$678,169
75	315.030	Iatan Stm Pr-Communication Equip FERC 898 31500	$7,208	R-75	$0	$7,208	53.2000%	$0	$3,835
76	315.030	Iatan Stm Pr-Communication Equip FERC 898 39700	$42,321	R-76	$0	$42,321	53.2000%	$0	$22,515
77	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan 1	$2,905,753	R-77	$0	$2,905,753	53.2000%	$0	$1,545,861
78	316.005	Steam Prod-Misc Pwr Plt Eq- Iatan 1 MO Juris Disallow	-$5	R-78	$0	-$5	100.0000%	$0	-$5
79		TOTAL PRODUCTION-IATAN 1	$277,965,050		$0	$277,965,050		$0	$147,723,732
80		PRODUCTION-IATAN COMMON							
81	310.000	Steam Prod- Land- Iatan Common	$0	R-81	$0	$0	53.2000%	$0	$0
82	311.000	Steam Prod- Structures- Iatan Common	$26,265,729	R-82	$0	$26,265,729	53.2000%	$0	$13,973,368
83	312.000	Steam Prod-Boiler Plant Equip- Iatan Common	$72,747,218	R-83	$0	$72,747,218	53.2000%	$0	$38,701,520
84	312.001	Steam Prod-Unit Trains- Iatan Common	$769,812	R-84	$0	$769,812	53.2000%	$0	$409,540
85	312.002	Steam Prod-Boiler AQC Equip-Iatan Common	$587	R-85	$0	$587	53.2000%	$0	$312
86	314.000	Steam Prod- Turbogenerator- Iatan Common	$1,796,013	R-86	$0	$1,796,013	53.2000%	$0	$955,479
87	315.000	Steam Prod-Accessory Equip- Iatan Common	$9,842,217	R-87	$0	$9,842,217	53.2000%	$0	$5,236,059
88	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31200	$409,465	R-88	$0	$409,465	53.2000%	$0	$217,835
89	315.010	Iatan Comm Stm Pr-Computer Hardware FERC 898 31500	$44,908	R-89	$0	$44,908	53.2000%	$0	$23,891
90	315.010	Stm Pr-Computer Hardware FERC 898 31600	$6,499	R-90	$0	$6,499	53.2000%	$0	$3,457
91	315.010	Stm Pr-Computer Hardware FERC 898 39102	$336,610	R-91	$0	$336,610	53.2000%	$0	$179,077
92	315.020	Stm Pr-Computer Software5yrs FERC 30302	$1,599,892	R-92	$0	$1,599,892	53.2000%	$0	$851,143

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
93	315.020	Stm Pr-Computer Software5yrs FERC 898 31500	$45,290	R-93	$0	$45,290	53.2000%	$0	$24,094
94	315.030	Iatan Comm Stm Pr-Communication Equip FERC 898 39700	$350,072	R-94	$0	$350,072	53.2000%	$0	$186,238
95	316.000	Steam Prod-Misc Pwr Plt Equip- Iatan Common	$1,232,489	R-95	$0	$1,232,489	53.2000%	$0	$655,684
96		TOTAL PRODUCTION-IATAN COMMON	$115,446,801		$0	$115,446,801		$0	$61,417,697
97		PRODUCTION- IATAN 2							
98	311.004	Steam Prod- Structures- Iatan 2	$21,246,440	R-98	$0	$21,246,440	53.2000%	$0	$11,303,106
99	311.006	Steam Prod- Structures- Iatan 2 - MO Juris Disallow	-$146,063	R-99	$0	-$146,063	100.0000%	$0	-$146,063
100	311.099	311 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$19,240,688	R-100	$0	$19,240,688	100.0000%	$0	$19,240,688
101	312.004	Steam Prod-Boiler Plant Equip- Iatan 2	$133,691,759	R-101	$0	$133,691,759	53.2000%	$0	$71,124,016
102	312.006	Steam Prod-Boiler Plant Equip- Iatan 2-MO Juris Disallow	-$1,235,696	R-102	$0	-$1,235,696	100.0000%	$0	-$1,235,696
103	312.099	312 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$137,897,545	R-103	$0	$137,897,545	100.0000%	$0	$137,897,545
104	314.004	Steam Prod-Turbogenerator- Iatan 2	$59,396,186	R-104	$0	$59,396,186	53.2000%	$0	$31,598,771
105	314.006	Steam Prod-Turbogenerator- Iatan 2-MO Juris Disallow	-$193,393	R-105	$0	-$193,393	100.0000%	$0	-$193,393
106	314.099	314 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$19,135,918	R-106	$0	$19,135,918	100.0000%	$0	$19,135,918
107	315.004	Steam Prod-Accessory Equip- Iatan 2	$15,385,999	R-107	$0	$15,385,999	53.2000%	$0	$8,185,351
108	315.006	Steam Prod-Accessory Equip- Iatan 2-MO Juris Disallow	-$67,474	R-108	$0	-$67,474	100.0000%	$0	-$67,474
109	315.010	Stm Pr-Computer Hardware FERC 898 31204	$558,761	R-109	$0	$558,761	53.2000%	$0	$297,261
110	315.010	Stm Pr-Computer Hardware FERC 898 31504	$73,686	R-110	$0	$73,686	53.2000%	$0	$39,201
111	315.020	Iatan 2 Stm Pr-Computer Software5yrs FERC 898 30302	$749,607	R-111	$0	$749,607	53.2000%	$0	$398,791
112	315.020	Stm Pr-Computer Software5yrs FERC 898 31504	$50,122	R-112	$0	$50,122	53.2000%	$0	$26,665
113	315.030	Iatan 2 Stm Pr-Communication Equip FERC 898 39700	$2,600	R-113	$0	$2,600	53.2000%	$0	$1,383
114	315.099	Regulatory Plan-EO-2005-0329-Cum Addl Amort	$6,399,672	R-114	$0	$6,399,672	100.0000%	$0	$6,399,672
115	316.004	Steam Prod- Misc Power Plant Equip- Iatan 2	$1,240,608	R-115	$0	$1,240,608	53.2000%	$0	$660,003
116	316.006	Steam Prod- Misc Pwr Plt Eq- Iatan 2-MO Juris Disallow	-$6,355	R-116	$0	-$6,355	100.0000%	$0	-$6,355
117	316.099	Iatan 2 316 Regulatory Plan-EO-2005-0329-Cum Addl Amort	$704,779	R-117	$0	$704,779	100.0000%	$0	$704,779
118		TOTAL PRODUCTION- IATAN 2	$414,125,389		$0	$414,125,389		$0	$305,364,169
119		LACYGNE COMMON PLANT							
120	310.000	Steam Prod- Land- LaCygne Common	$0	R-120	$0	$0	53.2000%	$0	$0
121	311.000	Steam Prod- Structures- LaCygne Common	$36,104,358	R-121	$0	$36,104,358	53.2000%	$0	$19,207,518
122	312.000	Steam Prod-Boiler Plant Equip- LaCygne Common	$51,361,637	R-122	$0	$51,361,637	53.2000%	$0	$27,324,391
123	312.001	Steam Prod-Unit Trains- LaCygne Common	$226,190	R-123	$0	$226,190	53.2000%	$0	$120,333
124	312.002	Steam Prod-Boiler AQC Equip-LaCygne Common	$36,061	R-124	$0	$36,061	53.2000%	$0	$19,184
125	314.000	Steam Prod- Turbogenerator- LaCygne Common	$356,206	R-125	$0	$356,206	53.2000%	$0	$189,502
126	315.000	Steam Prod-Accessory Equip- LaCygne Common	$2,346,859	R-126	$0	$2,346,859	53.2000%	$0	$1,248,529
127	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31200	$1,618,859	R-127	$0	$1,618,859	53.2000%	$0	$861,233
128	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 31500	$14,473	R-128	$0	$14,473	53.2000%	$0	$7,700
129	315.010	LACYGNE Stm Pr-Computer Hardware FERC 898 39102	$171,010	R-129	$0	$171,010	53.2000%	$0	$90,977
130	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 30302	$1,177,767	R-130	$0	$1,177,767	53.2000%	$0	$626,572

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
131	315.020	LACYGNE Stm Pr-Computer Software5yrs FERC 898 31500	$3,683	R-131	$0	$3,683	53.2000%	$0	$1,959
132	315.030	LACYGNE Stm Pr-Communication Equip FERC 898 39700	$492,922	R-132	$0	$492,922	53.2000%	$0	$262,235
133	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne Common	$1,814,328	R-133	$0	$1,814,328	53.2000%	$0	$965,222
134		TOTAL LACYGNE COMMON PLANT	$95,724,353		$0	$95,724,353		$0	$50,925,355
135		PRODUCTION-STM-LACYGNE 1							
136	310.000	Steam Prod- Land- LaCygne 1	$0	R-136	$0	$0	53.2000%	$0	$0
137	311.000	Steam Prod- Structures- LaCygne 1	$11,379,997	R-137	$0	$11,379,997	53.2000%	$0	$6,054,158
138	312.000	Steam Prod-Boiler Plant Equip- LaCygne 1	$197,718,172	R-138	$0	$197,718,172	53.2000%	$0	$105,186,068
139	312.002	Steam Prod-Boiler AQC Equip.-LaCygne 1	$2,582,914	R-139	$0	$2,582,914	53.2000%	$0	$1,374,110
140	314.000	Steam Prod- Turbogenerator- LaCygne 1	$27,027,837	R-140	$0	$27,027,837	53.2000%	$0	$14,378,809
141	315.000	Steam Prod-Accessory Equip- LaCygne 1	$14,615,417	R-141	$0	$14,615,417	53.2000%	$0	$7,775,402
142	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31200	$1,292,370	R-142	$0	$1,292,370	53.2000%	$0	$687,541
143	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31202	$47,485	R-143	$0	$47,485	53.2000%	$0	$25,262
144	315.010	Lacygne 1 Stm Pr-Computer Hardware FERC 898 31500	$41,297	R-144	$0	$41,297	53.2000%	$0	$21,970
145	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 30302	$299,646	R-145	$0	$299,646	53.2000%	$0	$159,412
146	315.020	Lacygne 1 Stm Pr-Computer Software5yrs FERC 898 31200	$1,182,198	R-146	$0	$1,182,198	53.2000%	$0	$628,929
147	315.030	Lacygne 1 Stm Pr-Communication Equip FERC 898 39700	$3,951	R-147	$0	$3,951	53.2000%	$0	$2,102
148	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne 1	$1,079,469	R-148	$0	$1,079,469	53.2000%	$0	$574,278
149		TOTAL PRODUCTION-STM-LACYGNE 1	$257,270,753		$0	$257,270,753		$0	$136,868,041
150		PRODUCTION-STM-LACYGNE 2							
151	311.000	Steam Prod- Structures- LaCygne 2	$2,040,494	R-151	$0	$2,040,494	53.2000%	$0	$1,085,543
152	312.000	Steam Prod-Boiler Plant Equip- LaCygne 2	$121,320,514	R-152	$0	$121,320,514	53.2000%	$0	$64,542,513
153	312.002	Steam Prod-Boiler AQC Equip-Lacynge 2	$23,721	R-153	$0	$23,721	53.2000%	$0	$12,620
154	314.000	Steam Prod- Turbogenerator- LaCygne 2	$19,327,260	R-154	$0	$19,327,260	53.2000%	$0	$10,282,102
155	315.000	Steam Prod-Accessory Equip- LaCygne 2	$11,484,815	R-155	$0	$11,484,815	53.2000%	$0	$6,109,922
156	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31200	$8,285	R-156	$0	$8,285	53.2000%	$0	$4,408
157	315.010	Lacygne 2 Stm Pr-Computer Hardware FERC 898 31500	$888,236	R-157	$0	$888,236	53.2000%	$0	$472,542
158	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 30302	$651,002	R-158	$0	$651,002	53.2000%	$0	$346,333
159	315.020	Lacygne 2 Stm Pr-Computer Software5yrs FERC 898 31200	$794,339	R-159	$0	$794,339	53.2000%	$0	$422,588
160	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 31500	$702	R-160	$0	$702	53.2000%	$0	$373
161	315.030	Lacygne 2 Stm Pr-Communication Equip FERC 898 39700	$315,570	R-161	$0	$315,570	53.2000%	$0	$167,883
162	316.000	Steam Prod-Misc Pwr Plt Equip-LaCygne 2	$555,634	R-162	$0	$555,634	53.2000%	$0	$295,597
163		TOTAL PRODUCTION-STM-LACYGNE 2	$157,410,572		$0	$157,410,572		$0	$83,742,424
164		PRODUCTION STM- MONTROSE COMMON							
165	310.000	Steam Prod- Land- Montrose Common	$0	R-165	$0	$0	53.2000%	$0	$0
166	311.000	Steam Prod- Structures- Montrose Common	$1,233,776	R-166	$0	$1,233,776	53.2000%	$0	$656,369
167	312.000	Steam Prod-Boiler Plant Equip-Montrose Common	$8,881	R-167	$0	$8,881	53.2000%	$0	$4,725

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
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
168	316.000	Steam Prod-Misc Pwr Plt Equip-Montrose Common	$2,286	R-168	$0	$2,286	53.2000%	$0	$1,216
169		TOTAL PRODUCTION STM- MONTROSE COMMON	$1,244,943		$0	$1,244,943		$0	$662,310
170		TOTAL STEAM PRODUCTION	$1,646,532,073		$0	$1,646,532,073		$0	$960,850,851
171		NUCLEAR PRODUCTION							
172		WOLF CREEK NUCLEAR PRODUCTION							
173	320.000	Nucl Prod - Land & Land Rights	$0	R-173	$0	$0	53.2000%	$0	$0
174	321.000	Nucl Prod - Structures & Improvements	$319,719,824	R-174	$0	$319,719,824	53.2000%	$0	$170,090,946
175	321.001	Nucl Prod - Structures MO Gross Up AFDC	$14,715,461	R-175	$0	$14,715,461	100.0000%	$0	$14,715,461
176	322.000	Nucl Prod - Reactor Plant Equipment	$527,391,153	R-176	$0	$527,391,153	53.2000%	$0	$280,572,093
177	322.001	Nucl Prod - Reactor - MO Gross Up AFDC	$38,537,442	R-177	$0	$38,537,442	100.0000%	$0	$38,537,442
178	322.002	Nucl Prod - MO Juris deprec 40 to 60 yr EO-05-0359	$14,591,667	R-178	$0	$14,591,667	100.0000%	$0	$14,591,667
179	323.000	Nucl Prod - Turbogenerator Units	$130,846,120	R-179	$0	$130,846,120	53.2000%	$0	$69,610,136
180	323.001	Nucl Prod - Turbogenerator MO Gross Up AFDC	$4,829,201	R-180	$0	$4,829,201	100.0000%	$0	$4,829,201
181	324.000	Nucl Prod - Accessory Equip	$97,482,444	R-181	$0	$97,482,444	53.2000%	$0	$51,860,660
182	324.001	Nucl Prod - Accessory Equip - MO Gross Up AFDC	$4,672,686	R-182	$0	$4,672,686	100.0000%	$0	$4,672,686
183	324.010	Nucl Pr-Computer Hardware FERC 898 32400	$4,904,989	R-183	$0	$4,904,989	53.2000%	$0	$2,609,454
184	324.010	Nucl Pr-Computer Hardware FERC 898 32500	$26,684,100	R-184	$0	$26,684,100	53.2000%	$0	$14,195,941
185	324.010	Nucl Pr-Computer Hardware FERC 898 39101	$3,834	R-185	$0	$3,834	53.2000%	$0	$2,040
186	324.010	Nucl Pr-Computer Hardware FERC 898 39102	$7,833,950	R-186	$0	$7,833,950	53.2000%	$0	$4,167,661
187	324.020	Nucl Pr-Computer Software5yr FERC 898 30300	$75,300	R-187	$0	$75,300	53.2000%	$0	$40,060
188	324.020	Nucl Pr-Computer Software5yr FERC 898 30302	$381,151	R-188	$0	$381,151	53.2000%	$0	$202,772
189	324.020	Nucl Pr-Computer Software5yr FERC 898 30305	$31,959,642	R-189	$0	$31,959,642	53.2000%	$0	$17,002,530
190	324.023	Nucl Pr-Computer Softwar10yr FERC 898 30303	$8,074,233	R-190	$0	$8,074,233	53.2000%	$0	$4,295,492
191	324.030	Nucl Pr-Communication Equip FERC 898 39700	$2,810,320	R-191	$0	$2,810,320	53.2000%	$0	$1,495,090
192	325.000	Nucl Prod - Misc Power Plant Equip	$39,749,563	R-192	$0	$39,749,563	53.2000%	$0	$21,146,768
193	325.001	Nucl Prod - Misc Pwr Plt Equip - MO Gross Up AFDC	$948,654	R-193	$0	$948,654	100.0000%	$0	$948,654
194	328.000	Nucl Prod - Disallow - MO Gross Up AFDC 100% MO	-$6,386,669	R-194	$0	-$6,386,669	100.0000%	$0	-$6,386,669
195	328.001	Nucl Prod - MPSC Disallow - MO Basis	-$92,928,075	R-195	$0	-$92,928,075	53.2000%	$0	-$49,437,736
196	328.005	Nucl Prod - Disallow - Pre 1988 Res	-$10,086,006	R-196	$0	-$10,086,006	53.2000%	$0	-$5,365,755
197		TOTAL WOLF CREEK NUCLEAR PRODUCTION	$1,166,810,984		$0	$1,166,810,984		$0	$654,396,594
198		TOTAL NUCLEAR PRODUCTION	$1,166,810,984		$0	$1,166,810,984		$0	$654,396,594
199		HYDRAULIC PRODUCTION							
200		TOTAL HYDRAULIC PRODUCTION	$0		$0	$0		$0	$0
201		OTHER PRODUCTION							
202		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
203	341.000	Other Prod - Structures Haw 6	$108,980	R-203	$0	$108,980	53.2000%	$0	$57,977
204	342.000	Other Prod - Fuel Holders Haw 6	$638,260	R-204	$0	$638,260	53.2000%	$0	$339,554
205	344.000	Other Prod - Generators Haw 6	$29,362,007	R-205	$0	$29,362,007	53.2000%	$0	$15,620,588
206	345.000	Other Prod - Accessory Equip - Haw 6	$1,644,987	R-206	$0	$1,644,987	53.2000%	$0	$875,133
207	345.010	Hawthorn 6 Oth Prod-Computer Hardware FERC 898 34400	$327,723	R-207	$0	$327,723	53.2000%	$0	$174,349

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
208	345.020	Hawthorn 6 Oth Prod-Computer Softwar5yr FERC 898 30302	$33,672	R-208	$0	$33,672	53.2000%	$0	$17,914
209	346.000	Other Prod - Misc Pwr Plt Equip - Haw 6	-$2,593	R-209	$0	-$2,593	53.2000%	$0	-$1,379
210		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	$32,113,036		$0	$32,113,036		$0	$17,084,136
211		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
212	311.000	Steam Prod- Structures- Haw 9	$919,156	R-212	$0	$919,156	53.2000%	$0	$488,991
213	312.000	Steam Prod-Boiler Plant Equip- Haw 9	$21,163,303	R-213	$0	$21,163,303	53.2000%	$0	$11,258,877
214	314.000	Steam Prod- Turbogenerator- Haw 9	$7,309,093	R-214	$0	$7,309,093	53.2000%	$0	$3,888,437
215	315.000	Steam Prod-Accessory Equip- Haw 9	$8,551,950	R-215	$0	$8,551,950	53.2000%	$0	$4,549,637
216	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31200	$357,941	R-216	$0	$357,941	53.2000%	$0	$190,425
217	315.010	Hawthorn 9 Stm Pr-Computer Hardware FERC 898 31500	$81,203	R-217	$0	$81,203	53.2000%	$0	$43,200
218	316.000	Steam Prod-Misc Pwr Plt Equip- Haw 9	$102,399	R-218	$0	$102,399	53.2000%	$0	$54,476
219		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	$38,485,045		$0	$38,485,045		$0	$20,474,043
220		PRODUCTION - NORTHEAST STATION							
221	340.000	Other Prod - Land -NE	$0	R-221	$0	$0	53.2000%	$0	$0
222	341.000	Other Prod - Structures - NE	$1,200,226	R-222	$0	$1,200,226	53.2000%	$0	$638,520
223	342.000	Other Prod - Fuel Holders - NE	$1,524,904	R-223	$0	$1,524,904	53.2000%	$0	$811,249
224	344.000	Other Prod - Generators - NE	$49,713,235	R-224	$0	$49,713,235	53.2000%	$0	$26,447,441
225	345.000	Other Prod - Accessory Equip - NE	$7,488,428	R-225	$0	$7,488,428	53.2000%	$0	$3,983,844
226	345.010	Oth Prod-Computer Hardware FERC 898 39102	$17,356	R-226	$0	$17,356	53.2000%	$0	$9,233
227	345.010	Oth Prod-Computer Hardware FERC 898 39700	$61,870	R-227	$0	$61,870	53.2000%	$0	$32,915
228	345.030	Oth Prod-Communication Equip FERC 898 39700	$10,381	R-228	$0	$10,381	53.2000%	$0	$5,523
229	346.000	Other Prod - Misc Pwr Plt Equip - NE	$183,980	R-229	$0	$183,980	53.2000%	$0	$97,877
230		TOTAL PRODUCTION - NORTHEAST STATION	$60,200,380		$0	$60,200,380		$0	$32,026,602
231		PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
232	341.000	Other Prod - Structures - Haw 7	$364,376	R-232	$0	$364,376	53.2000%	$0	$193,848
233	342.000	Other Prod - Fuel Holders - Haw 7	$1,056,936	R-233	$0	$1,056,936	53.2000%	$0	$562,290
234	344.000	Other Prod - Generators - Haw 7	$15,651,206	R-234	$0	$15,651,206	53.2000%	$0	$8,326,442
235	345.000	Other Prod - Accessory Equip - Haw 7	$1,424,105	R-235	$0	$1,424,105	53.2000%	$0	$757,624
236	345.010	Haw 7 Oth Prod-Computer Hardware FERC 898 34400	$80,835	R-236	$0	$80,835	53.2000%	$0	$43,004
237	346.000	Other Prod - Misc Pwr Plt Equip - Haw 7	$239	R-237	$0	$239	53.2000%	$0	$127
238		TOTAL PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE	$18,577,697		$0	$18,577,697		$0	$9,883,335
239		PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
240	341.000	Other Prod - Structures - Haw 8	$74,700	R-240	$0	$74,700	53.2000%	$0	$39,740
241	342.000	Other Prod - Fuel Holders - Haw 8	$835,489	R-241	$0	$835,489	53.2000%	$0	$444,480
242	344.000	Other Prod - Generators - Haw 8	$16,260,926	R-242	$0	$16,260,926	53.2000%	$0	$8,650,813
243	345.000	Other Prod - Accessory Equip - Haw 8	$930,660	R-243	$0	$930,660	53.2000%	$0	$495,111
244	345.010	Haw 8 Oth Prod-Computer Hardware FERC 898 34400	$81,830	R-244	$0	$81,830	53.2000%	$0	$43,534
245	346.000	Other Prod - Misc Pwr Plt Equip - Haw 8	$0	R-245	$0	$0	53.2000%	$0	$0
246		TOTAL PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE	$18,183,605		$0	$18,183,605		$0	$9,673,678
247		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
248	340.000	Other Prod - Land - W. Gardner	$0	R-248	$0	$0	53.2000%	$0	$0
249	340.001	Other Prod- Land Rights-Easements - W. Gardner	$25,088	R-249	$0	$25,088	53.2000%	$0	$13,347
250	341.000	Other Prod - Structures- W. Gardner	$1,708,655	R-250	$0	$1,708,655	53.2000%	$0	$909,004
251	342.000	Other Prod- Fuel Holders- W. Gardner	$1,725,899	R-251	$0	$1,725,899	53.2000%	$0	$918,178
252	344.000	Other Prod - Generators- W. Gardner	$65,646,789	R-252	$0	$65,646,789	53.2000%	$0	$34,924,092

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253	345.000	Other Prod- Accessory Equip - W. Gardner	$3,942,471	R-253	$0	$3,942,471	53.2000%	$0	$2,097,395
254	345.010	Oth Prod-Computer Hardware FERC 898 34400	$97,793	R-254	$0	$97,793	53.2000%	$0	$52,026
255	345.020	Oth Prod-Computer Softwar5yr FERC 898 30302	$107,622	R-255	$0	$107,622	53.2000%	$0	$57,255
256	345.030	Oth Prod-Communication Equip FERC 898 39102	$22,470	R-256	$0	$22,470	53.2000%	$0	$11,954
257	345.030	WG 1-4 Oth Prod-Communication Equip FERC 898 39700	$24,264	R-257	$0	$24,264	53.2000%	$0	$12,908
258	346.000	Other Prod- Misc Pwr Plt Equip - W. Gardner	$68,793	R-258	$0	$68,793	53.2000%	$0	$36,598
259		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	$73,369,844		$0	$73,369,844		$0	$39,032,757
260		PROD OTHER - MIAMI/OSAWATOMIE 1							
261	340.000	Other Prod - Land- Osawatomie	$0	R-261	$0	$0	53.2000%	$0	$0
262	341.000	Other Prod - Structures- Osawatomie	$852,863	R-262	$0	$852,863	53.2000%	$0	$453,723
263	342.000	Other Prod - Fuel Holders- Osawatomie	$1,086,406	R-263	$0	$1,086,406	53.2000%	$0	$577,968
264	344.000	Other Prod - Generators- Osawatomie	$16,526,996	R-264	$0	$16,526,996	53.2000%	$0	$8,792,362
265	345.000	Other Prod - Accessory Equip - Osawatomie	$1,145,291	R-265	$0	$1,145,291	53.2000%	$0	$609,295
266	345.010	OSA Oth Prod-Computer Hardware FERC 898 34400	$58,890	R-266	$0	$58,890	53.2000%	$0	$31,329
267	345.020	OSAOth Prod-Computer Softwar5yr FERC 898 30302	$26,265	R-267	$0	$26,265	53.2000%	$0	$13,973
268	346.000	Other Prod- Misc Pwr Plt Equip - Osawatomie	$23,342	R-268	$0	$23,342	53.2000%	$0	$12,418
269		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	$19,720,053		$0	$19,720,053		$0	$10,491,068
270		PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN							
271	338.210	Wind-Structures FERC 898 34102	$4,055,661	R-271	$0	$4,055,661	53.2000%	$0	$2,157,612
272	338.210	Wind-Structures FERC 898 34402	$880,727	R-272	$0	$880,727	53.2000%	$0	$468,547
273	338.230	Wind-Turbines FERC 898 34402	$459,603	R-273	$0	$459,603	53.2000%	$0	$244,509
274	338.260	Wind-Collector System FERC 898 34402	$10,500,363	R-274	$0	$10,500,363	53.2000%	$0	$5,586,193
275	338.290	Wind-Accessory Equip FERC 898 34402	$5,412,176	R-275	$0	$5,412,176	53.2000%	$0	$2,879,278
276	338.290	Wind-Accessory Equip FERC 898 34502	$6,413	R-276	$0	$6,413	53.2000%	$0	$3,412
277	338.300	Wind-Computer Hardware FERC 898 34502	$559,527	R-277	$0	$559,527	53.2000%	$0	$297,668
278	338.300	Wind-Computer Hardware FERC 898 34602	$278	R-278	$0	$278	53.2000%	$0	$148
279	338.300	Wind-Computer Hardware FERC 898 39102	$7,290	R-279	$0	$7,290	53.2000%	$0	$3,878
280	338.320	Wind-Communication Equip FERC 898 39700	$1,140,595	R-280	$0	$1,140,595	53.2000%	$0	$606,797
281	338.330	Wind-Misc Pwr Plant Equip FERC 898 34402	$166,831	R-281	$0	$166,831	53.2000%	$0	$88,754
282	338.330	Wind-Misc Pwr Plant Equip FERC 898 34602	$92,481	R-282	$0	$92,481	53.2000%	$0	$49,200
283	341.002	Other Prod - Structures - Elec Wind	$0	R-283	$0	$0	53.2000%	$0	$0
284	344.002	Other Prod - Generators - Elec Wind	$0	R-284	$0	$0	53.2000%	$0	$0
285	345.002	Other Prod-Accessory Equip-Wind	$0	R-285	$0	$0	53.2000%	$0	$0
286	346.002	Other Prod - Misc Pwr Plt Equip-Wind	$0	R-286	$0	$0	53.2000%	$0	$0
287		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN	$23,281,945		$0	$23,281,945		$0	$12,385,996
288		PRODUCTION PLANT - WIND GEN-SPEARVILLE 1							
289	338.210	S1 Wind-Structures FERC 898 34402	$5,498,072	R-289	$0	$5,498,072	53.2000%	$0	$2,924,974
290	338.230	S1 Wind-Turbines FERC 898 34402	$102,811,481	R-290	$0	$102,811,481	53.2000%	$0	$54,695,708
291	338.240	S1 Wind-Towers and Fixtures FERC 898 34102	$118,507	R-291	$0	$118,507	53.2000%	$0	$63,046
292	338.270	S1 Wind-Generater Step-Up (GSU) FERC 898 34402	$2,328	R-292	$0	$2,328	53.2000%	$0	$1,238
293	338.290	S1 Wind-Accessory Equip FERC 898 34402	-$84,284	R-293	$0	-$84,284	53.2000%	$0	-$44,839
294	341.002	S1 Other Prod - Structures - Elec Wind	$0	R-294	$0	$0	53.2000%	$0	$0

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295	344.002	S1 Other Prod - Generators - Elec Wind	$0	R-295	$0	$0	53.2000%	$0	$0
296	345.002	S1 Other Prod-Accessory Equip-Wind	$0	R-296	$0	$0	53.2000%	$0	$0
297	346.002	S1 Other Prod - Misc Pwr Plt Equip-Wind	$0	R-297	$0	$0	53.2000%	$0	$0
298		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 1	$108,346,104		$0	$108,346,104		$0	$57,640,127
299		PRODUCTION PLANT - WIND GEN-SPEARVILLE 2							
300	338.210	S2 Wind-Structures FERC 898 34402	$4,003,361	R-300	$0	$4,003,361	53.2000%	$0	$2,129,788
301	338.230	S2 Wind-Turbines FERC 898 34402	$96,112,526	R-301	$0	$96,112,526	53.2000%	$0	$51,131,864
302	338.240	S2 Wind-Towers and Fixtures FERC 898 34102	$72,586	R-302	$0	$72,586	53.2000%	$0	$38,616
303	338.270	S2 Wind-Generater Step-Up (GSU) FERC 898 34402	$8,860	R-303	$0	$8,860	53.2000%	$0	$4,714
304	338.290	S2 Wind-Accessory Equip 34402	$219,950	R-304	$0	$219,950	53.2000%	$0	$117,013
305	341.002	S2 Other Prod - Structures - Elec Wind	$0	R-305	$0	$0	53.2000%	$0	$0
306	344.002	S2 Other Prod - Generators - Elec Wind	$0	R-306	$0	$0	53.2000%	$0	$0
307	346.002	S2 Other Prod - Misc Pwr Plt Equip-Wind	$0	R-307	$0	$0	53.2000%	$0	$0
308		TOTAL PRODUCTION PLANT - WIND GEN-SPEARVILLE 2	$100,417,283		$0	$100,417,283		$0	$53,421,995
309		PRODUCTION PLANT - SOLAR							
310	338.040	Solar-Panels FERC 898 34401	$853,637	R-310	$0	$853,637	53.2000%	$0	$454,135
311	344.001	Greenwood Solar	$0	R-311	$2,335,374	$2,335,374	53.2000%	$0	$1,242,419
312		TOTAL PRODUCTION PLANT - SOLAR	$853,637		$2,335,374	$3,189,011		$0	$1,696,554
313		PRODUCTION PLANT - HAWTHORN SOLAR							
314	338.020	HAW SOL Solar-Structures FERC 898 34401	$238,912	R-314	$0	$238,912	53.2000%	$0	$127,101
315	338.040	HAW SOL Solar-Panels FERC 898 34401	$808,657	R-315	$0	$808,657	53.2000%	$0	$430,206
316	338.050	HAW SOL Solar-Collector System FERC 898 34401	$358,703	R-316	$0	$358,703	53.2000%	$0	$190,830
317	338.070	HAW SOL Solar-Inverters FERC 898 34401	$99,181	R-317	$0	$99,181	53.2000%	$0	$52,764
318	338.080	HAW SOL Solar-Accessory Equip FERC 898 34401	$239,006	R-318	$0	$239,006	53.2000%	$0	$127,151
319	344.001	HAW SOL Other Prod - Generators - Elec Solar	$0	R-319	$0	$0	53.2000%	$0	$0
320		TOTAL PRODUCTION PLANT - HAWTHORN SOLAR	$1,744,459		$0	$1,744,459		$0	$928,052
321		GENERAL PLANT- GENERAL EQUIP/TOOLS							
322	316.000	GEN PLANT Steam Prod-Misc Power Plt Equip	$494,350	R-322	$0	$494,350	53.2000%	$0	$262,994
323		TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	$494,350		$0	$494,350		$0	$262,994
324		BULK OIL FACILITY NE							
325	310.000	Steam Prod- Land- Bulk Oil NE	$0	R-325	$0	$0	53.2000%	$0	$0
326	311.000	Steam Prod-Structures- Bulk Oil NE	$71,417	R-326	$0	$71,417	53.2000%	$0	$37,994
327	312.000	Steam Prod- Boiler Plt Equip- Bulk Oil NE	$430,233	R-327	$0	$430,233	53.2000%	$0	$228,884
328	315.000	Steam Prod- Accessory Equip- Bulk Oil NE	$21,843	R-328	$0	$21,843	53.2000%	$0	$11,620
329	316.000	Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	$38,558	R-329	$0	$38,558	53.2000%	$0	$20,513
330		TOTAL BULK OIL FACILITY NE	$562,051		$0	$562,051		$0	$299,011
331		RETIREMENTS WORK IN PROGRESS-PROD							
332		Production - Salvage & Removal Retirements not classified-Nuclear and Steam	-$48,868,807	R-332	$0	-$48,868,807	53.2000%	$0	-$25,998,205
333		TOTAL RETIREMENTS WORK IN PROGRESS-PROD	-$48,868,807		$0	-$48,868,807		$0	-$25,998,205

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334		OTHER PRODUCTION PLANT							
335		TOTAL OTHER PRODUCTION PLANT	$0		$0	$0		$0	$0
336		TOTAL OTHER PRODUCTION	$447,480,682		$2,335,374	$449,816,056		$0	$239,302,143
337		TOTAL PRODUCTION PLANT	$3,260,823,739		$2,335,374	$3,263,159,113		$0	$1,854,549,588
338		TRANSMISSION PLANT							
339	350.000	Trsm-Land-Elec	$0	R-339	$0	$0	53.2000%	$0	$0
340	350.001	Trsm-Land Rights-Elec	$11,718,531	R-340	$0	$11,718,531	53.2000%	$0	$6,234,258
341	350.002	Trsm-Land Rights-Wolf Creek-Elec	$163	R-341	$0	$163	53.2000%	$0	$87
342	351.010	Trsm-Computer Hardware FERC 898 39102	$8,347	R-342	$0	$8,347	53.2000%	$0	$4,441
343	351.030	Trsm-Communication Equip FERC 898 35300	$1,503,109	R-343	$0	$1,503,109	53.2000%	$0	$799,654
344	351.030	Trsm-Communication Equip FERC 898 35303	$4,611,512	R-344	$0	$4,611,512	53.2000%	$0	$2,453,324
345	351.030	Trsm-Communication Equip FERC 898 35600	$7,398,653	R-345	$0	$7,398,653	53.2000%	$0	$3,936,083
346	351.030	Trsm-Communication Equip FERC 898 39102	$2,869	R-346	$0	$2,869	53.2000%	$0	$1,526
347	351.030	Trsm-Communication Equip FERC 898 39700	$92,346	R-347	$0	$92,346	53.2000%	$0	$49,128
348	351.035	Trsm-Communication Eq 34.5kV FERC 898 35605	$592	R-348	$0	$592	53.2000%	$0	$315
349	351.037	Trsm-Communication Eq Retire FERC 898 35303	$2,970,657	R-349	$0	$2,970,657	53.2000%	$0	$1,580,390
350	352.000	Trsm-Structures & Impr-Elec	$3,977,188	R-350	$0	$3,977,188	53.2000%	$0	$2,115,864
351	352.001	Trsm-Structures & Impr - Wolf Creek -Elec	$136,690	R-351	$0	$136,690	53.2000%	$0	$72,719
352	352.002	Trsm-Structures & Impr - WC-MO Gross Up AFDC	$0	R-352	$0	$0	100.0000%	$0	$0
353	352.003	Trsm-Structures & Impr - WC-MO Gross Up FERC 898 35202	$8,426	R-353	$0	$8,426	100.0000%	$0	$8,426
354	353.000	Trsm-Station Equip-Elec	$57,246,140	R-354	$0	$57,246,140	53.2000%	$0	$30,454,946
355	353.001	Trsm-Station Equip-Wolf Creek-Elec	$8,984,150	R-355	$0	$8,984,150	53.2000%	$0	$4,779,568
356	353.002	Trsm-Station Equip- WC- MO Gross Up AFDC	$0	R-356	$0	$0	100.0000%	$0	$0
357	353.003	Trsm-Station Equip-Communication	$0	R-357	$0	$0	53.2000%	$0	$0
358	353.003	Trsm-Station Equip- WC- MO Gross Up FERC 898 35302	$451,819	R-358	$0	$451,819	100.0000%	$0	$451,819
359	354.000	Trsm-Towers & Fixtures-Elec	$4,476,747	R-359	$0	$4,476,747	53.2000%	$0	$2,381,629
360	354.005	Trsm-Towers & Fixtures-Elec - SubTransm - 34.5kv	$11,029	R-360	$0	$11,029	53.2000%	$0	$5,867
361	355.000	Trsm-Poles & Fixtures-Elec	$84,234,909	R-361	$0	$84,234,909	53.2000%	$0	$44,812,972
362	355.001	Trsm-Poles & Fixtures- Wolf Creek -Elec	$64,813	R-362	$0	$64,813	53.2000%	$0	$34,481
363	355.002	Trsm-Poles & Fixtures- WC- MO Gross Up AFDC	$0	R-363	$0	$0	100.0000%	$0	$0
364	355.003	Trsm-Poles & Fixtures- WC- MO Gross Up FERC 898 35502	$4,493	R-364	$0	$4,493	100.0000%	$0	$4,493
365	355.005	Trsm-Poles & Fixtures-Elec-SubTransm - 34.5kv	$13,142,677	R-365	$0	$13,142,677	53.2000%	$0	$6,991,904
366	356.000	Trsm-OH Conductors & Devices-Elec	$58,020,213	R-366	$0	$58,020,213	53.2000%	$0	$30,866,753
367	356.001	Trsm-OH Conductors & Devices-Wolf Creek-Elec	$33,655	R-367	$0	$33,655	53.2000%	$0	$17,904
368	356.002	Trsm-OH Conductors & Dev-WC-MO Gross Up AFDC	$0	R-368	$0	$0	100.0000%	$0	$0
369	356.003	Trsm-OH Conductors & Dev-WC-MO Gross Up FERC 898 35602	$2,072	R-369	$0	$2,072	100.0000%	$0	$2,072
370	356.005	Trsm-OH Conductors & Devices-Elec-SubTransm - 34.5kv	$10,599,615	R-370	$0	$10,599,615	53.2000%	$0	$5,638,995
371	357.000	Trsm-UG Conduit-Elec	$2,388,740	R-371	$0	$2,388,740	53.2000%	$0	$1,270,810
372	357.005	Trsm-UG Conduit-Elec - SubTransmission	$220,051	R-372	$0	$220,051	53.2000%	$0	$117,067
373	358.000	Trsm-UG Conductors & Devices-Elec	$2,651,569	R-373	$0	$2,651,569	53.2000%	$0	$1,410,635
374	358.005	Trsm-UG Conductors & Devices-Elec-SubTransm - 34.5kv	$74,798	R-374	$0	$74,798	53.2000%	$0	$39,793
375		Transmission-Salvage & Removal : Retirements not classified	-$8,612,781	R-375	$0	-$8,612,781	53.2000%	$0	-$4,581,999
376		TOTAL TRANSMISSION PLANT	$266,423,792		$0	$266,423,792		$0	$141,955,924

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
377		DISTRIBUTION PLANT							
378	360.000	Dist-Land-Elec	$0	R-378	$0	$0	72.9917%	$0	$0
379	360.001	Dist-Land Rights-Elec	$11,997,968	R-379	$0	$11,997,968	60.5138%	$0	$7,260,426
380	361.000	Dist-Structures & Improvements-Elec	$8,936,633	R-380	$0	$8,936,633	54.3547%	$0	$4,857,480
381	362.000	Dist-Station Equipment-Elec	$87,665,748	R-381	$0	$87,665,748	61.3203%	$0	$53,756,900
382	362.003	Dist-Station Equipment-Communications	$0	R-382	$0	$0	56.7513%	$0	$0
383	363.000	Dist-Energy Storage Equipment	$0	R-383	$0	$0	100.0000%	$0	$0
384	363.010	Dist-Computer Hardware FERC 898 39102	$3,596	R-384	$0	$3,596	0.0000%	$0	$0
385	363.030	Dist-Communication Equip FERC 898 36200	$657,561	R-385	$0	$657,561	56.7513%	$0	$373,174
386	363.030	Dist-Communication Equip FERC 898 36203	$3,450,421	R-386	$0	$3,450,421	56.7513%	$0	$1,958,159
387	363.030	Dist-Communication Equip FERC 898 39102	$4,448	R-387	$0	$4,448	56.7513%	$0	$2,524
388	363.030	Dist-Communication Equip FERC 898 39700	$62,833	R-388	$0	$62,833	56.7513%	$0	$35,659
389	363.037	Dist-Communication Eq Retire FERC 898 39700	$362,897	R-389	$0	$362,897	56.3986%	$0	$204,669
390	364.000	Dist-Poles,Towers & Fixtures-Elec	$242,821,915	R-390	$0	$242,821,915	55.1598%	$0	$133,940,083
391	365.000	Dist-OH Conductor-Elec	$101,317,272	R-391	$0	$101,317,272	56.5845%	$0	$57,329,872
392	366.000	Dist-UG Circuit-Elec	$135,067,149	R-392	$0	$135,067,149	58.2289%	$0	$78,648,115
393	367.000	Dist-UG Conductors & Devices-Elec	$210,584,270	R-393	$0	$210,584,270	52.1451%	$0	$109,809,378
394	368.000	Dist-Line Transformers-Elec	$165,435,030	R-394	$0	$165,435,030	56.6916%	$0	$93,787,765
395	369.000	Dist-Services-Elec	$133,571,306	R-395	$0	$133,571,306	52.1890%	$0	$69,709,529
396	370.000	Dist-Meters-Elec	$41,156,698	R-396	$0	$41,156,698	52.1109%	$0	$21,447,126
397	370.002	Dist-AMI Meters-Elec	$27,514,929	R-397	$0	$27,514,929	52.5200%	$0	$14,450,841
398	371.000	Dist-Customer Premises-Elec	$7,343,928	R-398	$0	$7,343,928	69.9683%	$0	$5,138,422
399	371.001	Dist-Electric Vehicle Charging Stations	$9,177,380	R-399	$0	$9,177,380	55.9311%	$0	$5,133,010
400	373.000	Dist-Street Light & Traffic Signals-Elec	$18,794,290	R-400	$0	$18,794,290	46.6890%	$0	$8,774,866
401		Distribution-Salvage and removal: Retirements not classified	-$85,534,568	R-401	$0	-$85,534,568	55.2785%	$0	-$47,282,226
402		TOTAL DISTRIBUTION PLANT	$1,120,391,704		$0	$1,120,391,704		$0	$619,335,772
403		INCENTIVE COMPENSATION CAPITALIZATION							
404		Incentive Compensation Capitalization Adj.	$0	R-404	$0	$0	54.5501%	$0	$0
405		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	$0		$0	$0		$0	$0
406		ENERGY STORAGE							
407	387.010	Storg-Land	$0	R-407	$0	$0	95.6119%	$0	$0
408	387.011	Storg-Land Rights Easements	$0	R-408	$0	$0	95.6119%	$0	$0
409	387.020	Storg-Structures Improvments	$0	R-409	$0	$0	95.6119%	$0	$0
410	387.030	Storg-Energy Storage Equipmt	$370,788	R-410	$0	$370,788	95.6119%	$0	$354,517
411	387.050	Storg-Collector System	$0	R-411	$0	$0	95.6119%	$0	$0
412	387.060	Storg-Generator Step-Up Tfmr	$0	R-412	$0	$0	95.6119%	$0	$0
413	387.070	Storg-Inverters	$0	R-413	$0	$0	95.6119%	$0	$0
414	387.080	Storg-Computer Hardware	$0	R-414	$0	$0	95.6119%	$0	$0
415	387.090	Storg-Computer Software 5yrs	$0	R-415	$0	$0	95.6119%	$0	$0
416	387.100	Storg-Communication Equipmnt	$0	R-416	$0	$0	95.6119%	$0	$0
417	387.110	Storg-Misc PwrPlt Equipment	$0	R-417	$0	$0	95.6119%	$0	$0
418		TOTAL ENERGY STORAGE	$370,788		$0	$370,788		$0	$354,517
419		GENERAL PLANT							
420	389.000	Gen-Land & Land Rights-Elec	$1	R-420	$0	$1	54.5501%	$0	$1
421	390.000	Gen-Structures & Improvements-Elec	$45,336,469	R-421	$0	$45,336,469	54.5501%	$0	$24,731,089
422	390.003	Gen-Struc-Leasehold Improv - (801 Charlotte)	$6,580,200	R-422	$0	$6,580,200	54.5501%	$0	$3,589,506
423	390.005	Gen-Struc-Leasehold Improv - (One KC Place)	$21,171,273	R-423	$0	$21,171,273	54.5501%	$0	$11,548,951
424	391.000	Gen-Office Furniture & Equip-Elec	$7,641,119	R-424	-$25,048	$7,616,071	54.5501%	$0	$4,154,574
425	391.001	Gen-Office Furniture & Equip- Elec - Wolf Creek	$3,252,071	R-425	-$58,100	$3,193,971	54.5501%	$0	$1,742,314
426	391.002	Gen-Office Furniture-Computer	$0	R-426	$0	$0	54.5501%	$0	$0
427	391.002	Gen-Office Furniture-Computer - Wolf Creek	$0	R-427	$0	$0	54.5501%	$0	$0
428	392.000	Gen-Transportation Equip- Autos -Elec	$914,983	R-428	$0	$914,983	54.5501%	$0	$499,124
429	392.001	Gen-Transportation Equip- Light Trucks -Elec	$7,446,050	R-429	$0	$7,446,050	54.5501%	$0	$4,061,828
430	392.002	Gen-Transportation Equip- Heavy Trucks -Elec	$19,896,498	R-430	$0	$19,896,498	54.5501%	$0	$10,853,560
431	392.003	Gen-Transportation Equip- Tractors -Elec	$649,307	R-431	$0	$649,307	54.5501%	$0	$354,198
432	392.004	Gen-Transportation Equip- Trailers-Elec	$989,140	R-432	$0	$989,140	54.5501%	$0	$539,577

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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
433	393.000	Gen-Stores Equip-Elec	$356,064	R-433	-$3,924	$352,140	54.5501%	$0	$192,093
434	394.000	Gen-Tools, Shop and Garage Equip-Elec	$3,668,076	R-434	-$17,933	$3,650,143	54.5501%	$0	$1,991,157
435	395.000	Gen-Laboratory Equip-Elec	$3,884,539	R-435	-$24,129	$3,860,410	54.5501%	$0	$2,105,858
436	396.000	Gen-Power Operated Equip-Elec	$19,578,509	R-436	$0	$19,578,509	54.5501%	$0	$10,680,096
437	397.000	Gen-Communication Equip-Elec	$0	R-437	$0	$0	54.5501%	$0	$0
438	397.001	Gen-Communication Equip-Elec - Wolf Creek	$0	R-438	$0	$0	54.5501%	$0	$0
439	397.002	Gen-Communication Equip- WC -MO Gross Up AFDC	$0	R-439	$0	$0	100.0000%	$0	$0
440	397.010	Gen-Computer Hardware FERC 898 39102	$38,748,927	R-440	-$4,223,043	$34,525,884	54.5501%	$0	$18,833,904
441	397.010	Gen-Computer Hardware FERC 898 39700	$9,005,993	R-441	$0	$9,005,993	54.5501%	$0	$4,912,778
442	397.021	Gen-Computer Software 3yrs Customer Related FERC 898 30316	$7,375,643	R-442	$0	$7,375,643	52.4371%	$0	$3,867,573
443	397.021	Gen-Computer Software 3yrs Demand Related FERC 898 30316	$10,916,317	R-443	$0	$10,916,317	53.2000%	$0	$5,807,481
444	397.021	Gen-Computer Software 3yrs Corporate Software FERC 898 30316	$22,347,642	R-444	$0	$22,347,642	53.0936%	$0	$11,865,168
445	397.022	Gen-Computer Software 5yrs Customer Related FERC 898 30302	$107,701,443	R-445	$0	$107,701,443	52.4371%	$0	$56,475,513
446	397.022	Gen-Computer Software 5yrs Energy Related FERC 898 30302	$15,718,324	R-446	$0	$15,718,324	56.9300%	$0	$8,948,442
447	397.022	Gen-Computer Software 5yrs Demand Related FERC 898 30302	$59,409,054	R-447	$0	$59,409,054	53.2000%	$0	$31,605,617
448	397.022	Gen-Computer Software 5yrs Corporate Software FERC 898 30302	$167,705,730	R-448	$15,828,167	$183,533,897	53.0936%	$0	$97,444,753
449	397.022	Gen-Computer Software 5yrs Transmission Related FERC 898 30302	$3,215,517	R-449	$0	$3,215,517	53.2000%	$0	$1,710,655
450	397.022	Gen-Computer Software 5yrs MEEIA Uplight - 100% MO FERC 898 30302	$15,828,167	R-450	-$15,828,167	$0	100.0000%	$0	$0
451	397.023	Gen-Computer Software 10yrs Customer Related FERC 898 30303	$115,409,637	R-451	$0	$115,409,637	52.4371%	$0	$60,517,467
452	397.023	Gen-Computer Software 10yrs Energy Related FERC 898 30303	$53,885,907	R-452	$0	$53,885,907	56.9300%	$0	$30,677,247
453	397.023	Gen-Computer Software 10yrs Demand Related FERC 898 30303	$36,159,127	R-453	$0	$36,159,127	53.2000%	$0	$19,236,656
454	397.023	Gen-Computer Software 10yrs Corporate Software FERC 898 30303	$51,789,691	R-454	$0	$51,789,691	53.0936%	$0	$27,497,011
455	397.024	Gen-Computer Software 15yrs FERC 898 30315	$130,983,484	R-455	$0	$130,983,484	52.4371%	$0	$68,683,940
456	397.030	Gen-Communication Equipment FERC 898 39700	$59,797,079	R-456	-$13,833	$59,783,246	54.5501%	$0	$32,611,820
457	398.000	Gen-Misc Equip	$545,704	R-457	$2	$545,706	54.5501%	$0	$297,683
458	399.000	Gen-Other Tangible Property	$0	R-458	$0	$0	54.5501%	$0	$0
459		Gen Plant-Slvg & removal/retirements not classified	-$2,573,686	R-459	$0	-$2,573,686	54.5501%	$0	-$1,403,948
460		TOTAL GENERAL PLANT	$1,045,333,999		-$4,366,008	$1,040,967,991		$0	$556,633,686
461		CAPITALIZED ST FINANCIAL AWARDS							
462		Capitalized ST Incentive Compensation Awards	$0	R-462	-$154,677	-$154,677	54.5501%	$0	-$84,376
463		TOTAL CAPITALIZED ST FINANCIAL AWARDS	$0		-$154,677	-$154,677		$0	-$84,376
464		CAPITALIZED LT INCENTIVE STOCK AWARDS							
465		Capitalized LT Incentive Stock Awards PLANT	-$2,108,800	R-465	$0	-$2,108,800	54.5501%	$0	-$1,150,353
466		TOTAL CAPITALIZED LT INCENTIVE STOCK AWARDS	-$2,108,800		$0	-$2,108,800		$0	-$1,150,353
467		TOTAL DEPRECIATION RESERVE	$5,704,713,186		-$2,185,311	$5,702,527,875		$0	$3,178,764,974

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CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
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-311	Greenwood Solar	344.001		$2,335,374		$0
	1. To add Reserve for Greenwood Solar. (Young)		$2,335,374		$0	
R-424	Gen-Office Furniture & Equip-Elec	391.000		-$25,048		$0
	1. Amortization Adjustment (Arandia)		-$25,048		$0	
	2. To include reserve through July 31, 2012.		$0		$0	
	3. To remove reserve for gas operations.		$0		$0	
R-425	Gen-Office Furniture & Equip- Elec - Wolf Creel	391.001		-$58,100		$0
	1. Amortization Adjustment (Arandia)		-$58,100		$0	
R-433	Gen-Stores Equip-Elec	393.000		-$3,924		$0
	1. Amortization Adjustment (Arandia)		-$3,924		$0	
R-434	Gen-Tools, Shop and Garage Equip-Elec	394.000		-$17,933		$0
	1. Amortization Adjustment (Arandia)		-$17,933		$0	
	2. To include reserve through July 31, 2012.		$0		$0	
R-435	Gen-Laboratory Equip-Elec	395.000		-$24,129		$0
	1. Amortization Adjustment (Arandia)		-$24,129		$0	
	2. To include reserve through July 31, 2012.		$0		$0	
	3. To remove reserve for gas operations.		$0		$0	
R-440	Gen-Computer Hardware FERC 898 39102	397.010		-$4,223,043		$0
	1. Amortization Adjustment (Arandia)		-$4,223,043		$0	
R-448	Gen-Computer Software 5yrs Corporate Softwa	397.022		$15,828,167		$0
	1. To move Uplight software into an allocated account. (Young)		$15,828,167		$0	

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CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
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-450	Gen-Computer Software 5yrs MEEIA Uplight - 1	397.022		-$15,828,167		$0
	1. To move Uplight software into an allocated account. (Young)		-$15,828,167		$0	
R-456	Gen-Communication Equipment FERC 898 397	397.030		-$13,833		$0
	1. Amortization Adjustment (Arandia)		-$13,833		$0	
R-457	Gen-Misc Equip	398.000		$2		$0
	1. Amortization Adjustment (Arandia)		$2		$0	
R-462	Capitalized ST Incentive Compensation Awards			-$154,677		$0
	1. To remove capitalized portion of ST Incentive compensation based on financial metrics. (Bailey)		-$154,677		$0	
	Total Reserve Adjustments			-$2,185,311		$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Gross Payroll	$69,853,082	23.91	13.21	10.70	0.029315	$2,047,743
3	Accrued Vacation	$2,862,872	23.91	365.00	-341.09	-0.934493	-$2,675,334
4	Employee Benefits	$16,422,469	23.91	13.29	10.62	0.029096	$477,828
5	Purchased Coal & Freight	$77,589,434	23.91	12.42	11.49	0.031479	$2,442,438
6	Purchased Gas	$17,462,411	23.91	38.00	-14.09	-0.038603	-$674,101
7	Purchased Oil	$4,305,696	23.91	12.13	11.78	0.032274	$138,962
8	Purchased Power	$102,099,306	23.91	37.45	-13.54	-0.037096	-$3,787,476
9	Pension Expense	$1,555,263	23.91	42.45	-18.54	-0.050795	-$79,000
10	Incentive Compensation	$4,388,857	23.91	257.50	-233.59	-0.639973	-$2,808,750
11	Bad Debt Expense	$5,226,492	0.00	0.00	0.00	0.000000	$0
12	PSC Assessment	$2,496,855	23.91	-30.50	54.41	0.149068	$372,201
13	Cash Vouchers	$127,950,543	23.91	35.15	-11.24	-0.030795	-$3,940,237
14	TOTAL OPERATION AND MAINT. EXPENSE	$432,213,280					-$8,485,726
15	TAXES						
16	FICA - Employer Portion	$5,351,015	23.91	13.21	10.70	0.029315	$156,865
17	Federal & State Unemployment Taxes	$21,722	23.91	76.38	-52.47	-0.143753	-$3,123
18	MO Gross Receipts Taxes - 6%, 4%, and Other Cities	$69,954,772	8.70	48.89	-40.19	-0.110110	-$7,702,720
19	Property Tax	$4,518,603	23.91	227.12	-203.21	-0.556740	-$2,515,687
20	TOTAL TAXES	$79,846,112					-$10,064,665
21	OTHER EXPENSES						
22	Sales & Use Taxes	$26,744,949	8.70	7.94	0.76	0.002082	$55,683
23	TOTAL OTHER EXPENSES	$26,744,949					$55,683
24	CWC REQ'D BEFORE RATE BASE OFFSETS						-$18,494,708
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	$3,721,509	23.91	38.00	-14.09	-0.038603	-$143,661
27	State Tax Offset	$8,428,026	23.91	38.00	-14.09	-0.038603	-$325,347
28	City Tax Offset	$0	0.00	0.00	0.00	0.000000	$0
29	Interest Expense Offset	$83,129,229	23.91	91.50	-67.59	-0.185178	-$15,393,704
30	TOTAL OFFSET FROM RATE BASE	$95,278,764					-$15,862,712
31	TOTAL CASH WORKING CAPITAL REQUIRED						-$34,357,420

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		RETAIL RATE REVENUE											
Rev-2	400.000	Missouri (excluding GRT)	$903,199,525			Rev-2		$903,199,525	100.0000%	-$4,616,882	$898,582,643		
Rev-3	400.000	Kansas Retail Revenues	$759,020,075			Rev-3		$759,020,075	0.0000%	$0	$0		
Rev-4		TOTAL RETAIL RATE REVENUE	$1,662,219,600					$1,662,219,600		-$4,616,882	$898,582,643		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	450.000	Forfeited Discounts - MO	$881,303			Rev-6		$881,303	100.0000%	$44,405	$925,708		
Rev-7	450.000	Forfeited Discounts - KS	$1,701,770			Rev-7		$1,701,770	0.0000%	$0	$0		
Rev-8	451.000	Miscellaneous Services - MO	$183,727			Rev-8		$183,727	100.0000%	$3,443	$187,170		
Rev-9	451.000	Miscellaneous Services - KS	$462,365			Rev-9		$462,365	0.0000%	$0	$0		
Rev-10	451.000	Miscellaneous Services - Allocated - Dist	$24			Rev-10		$24	56.4433%	$0	$14		
Rev-11	454.000	Rent from Electric Property - MO	$3,626,867			Rev-11		$3,626,867	100.0000%	$0	$3,626,867		
Rev-12	454.000	Rent from Electric Property - KS	$1,567,741			Rev-12		$1,567,741	0.0000%	$0	$0		
Rev-13	454.000	Rent from Electric Property - Allocated - Prod	$22,790			Rev-13		$22,790	53.2000%	$0	$12,124		
Rev-14	454.000	Rent from Electric Property - Allocated - Trans	$348,746			Rev-14		$348,746	53.2000%	$0	$185,533		
Rev-15	454.000	Rent from Electric Property - Allocated - Dist	-$28			Rev-15		-$28	56.4433%	$0	-$16		
Rev-16	456.000	Transmission for Others	$23,346,663			Rev-16		$23,346,663	56.9300%	$0	$13,291,255		
Rev-17	456.000	Other Elec Revenues - MO	$1,423,890			Rev-17		$1,423,890	100.0000%	$1,107,111	$2,531,001		
Rev-18	456.000	Other Elec Revenues - KS	$289,214			Rev-18		$289,214	0.0000%	$0	$0		
Rev-19	456.000	Other Elec Revenues - Allocated	$21,083			Rev-19		$21,083	53.2000%	$0	$11,216		
Rev-20		TOTAL OTHER OPERATING REVENUES	$33,876,155					$33,876,155		$1,154,959	$20,770,872		
Rev-21		BULK POWER SALES (BPS)											
Rev-22	447.000	Firm Bulk Sales (Capacity & Fixed)	$34,012			Rev-22		$34,012	53.2000%	-$18,094	$0		
Rev-23	447.000	Firm Bulk Sales (Energy)	$0			Rev-23		$0	56.9300%	-$26,334	-$26,334		
Rev-24	447.016	Sales for Lot Term Cap Pre - Allocated	$17,325,000			Rev-24		$17,325,000	56.9300%	-$503,404	$9,359,719		
Rev-25	447.000	Non-Firm Off System Sales Energy	$186,537,390			Rev-25		$186,537,390	56.9300%	-$53,927,195	$52,268,541		
Rev-26	447.000	Misc. Charges and Revenues	-$40,028			Rev-26		-$40,028	56.9300%	$6,577,819	$6,555,031		
Rev-27		TOTAL BULK POWER SALES (BPS)	$203,856,374					$203,856,374		-$47,897,208	$68,156,957		
Rev-28		SALES FOR RESALE (FERC JURIS CUST)											
Rev-29	447.100	FERC JURIS WHOLESALE FIRM POWER	$1,640,890			Rev-29		$1,640,890	0.0000%	$0	$0		
Rev-30	447.100	TRANSMISSION FOR FERC WHSLE FIRM POWER	$0			Rev-30		$0	0.0000%	$0	$0		
Rev-31		TOTAL SALES FOR RESALE (FERC JURIS CUST)	$1,640,890					$1,640,890		$0	$0		
Rev-32		PROVISION FOR RATE REFUNDS											
Rev-33	449.100	Provision for Rate Refunds - MO	$656,200			Rev-33		$656,200	100.0000%	-$656,200	$0		
Rev-34	449.100	Provision for Rate Refunds - KS	-$7,018,992			Rev-34		-$7,018,992	100.0000%	$7,018,992	$0		
Rev-35		TOTAL PROVISION FOR RATE REFUNDS	-$6,362,792					-$6,362,792		$6,362,792	$0		
Rev-36		TOTAL OPERATING REVENUES	$1,895,230,227					$1,895,230,227		-$44,996,339	$987,510,472		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Steam Operation- Suprv & Engineering	$4,541,146	$4,119,988	$421,158	E-4	-$121,986	$4,419,160	53.2000%	$0	$2,350,994	$2,191,834	$159,160
5	501.000	Fuel Expense - Labor	$7,250,290	$8,134,021	-$883,731	E-5	-$240,836	$7,009,454	56.9300%	$0	$3,990,482	$4,630,698	-$640,216

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
6	501.000	Fuel Handling (non-labor)	$7,657,742	$0	$7,657,742	E-6	$1,024,593	$8,682,335	56.9300%	$0	$4,942,853	$0	$4,942,853
7	501.000	Fuel Expense-Coal & Freight	$146,679,853	$0	$146,679,853	E-7	$232,011	$146,911,864	56.9300%	$0	$83,636,924	$0	$83,636,924
8	501.000	Fuel Expense-Oil	$8,411,176	$0	$8,411,176	E-8	-$848,034	$7,563,142	56.9300%	$0	$4,305,697	$0	$4,305,697
9	501.000	Fuel Expense- Gas	$5,552,195	$0	$5,552,195	E-9	-$1,526,969	$4,025,226	56.9300%	$0	$2,291,561	$0	$2,291,561
10	501.000	Fuel Expense-Residual - Labor	$323,595	$0	$323,595	E-10	$0	$323,595	56.9300%	$0	$184,223	$0	$184,223
11	501.000	Fuel Expense-Residual - Non-Labor	$4,578,740	$0	$4,578,740	E-11	$1,470,863	$6,049,603	56.9300%	$0	$3,444,039	$0	$3,444,039
12	501.000	Fuel Expense - Additives, incl NH4, Limestone & Oth	$8,058,013	$0	$8,058,013	E-12	$1,137,458	$9,195,471	56.9300%	$0	$5,234,982	$0	$5,234,982
13	501.000	Fuel Expense - Unit Train Depreciation	$980,215		$980,215	E-13	-$980,215	$0	56.9300%	$0	$0	$0	$0
14	501.000	Fuel Expense - Residual Non FAC	$1,394,152	$0	$1,394,152	E-14	$0	$1,394,152	56.9300%	$0	$793,691	$0	$793,691
15	501.600	Fuel Expense Rider Underrecov - MO FAC	-$8,133,761	$0	-$8,133,761	E-15	$8,133,761	$0	100.0000%	$0	$0	$0	$0
16	501.600	Fuel Expense Rider Underrecov - KS ECA	$1,208,709	$0	$1,208,709	E-16	-$1,208,709	$0	0.0000%	$0	$0	$0	$0
17	501.610	Fuel Exp Recovery - CY RECA - MO FAC	$6,578,847	$0	$6,578,847	E-17	-$6,578,847	$0	100.0000%	$0	$0	$0	$0
18	501.610	Fuel Exp Recovery - CY RECA - KS ECA	$5,097,706	$0	$5,097,706	E-18	-$5,097,706	$0	0.0000%	$0	$0	$0	$0
19	502.000	Steam Operating Expense	$11,626,364	$7,271,799	$4,354,565	E-19	-$215,307	$11,411,057	53.2000%	$0	$6,070,682	$3,868,597	$2,202,085
20	505.000	Electric Operating Electric Expense	$3,296,923	$2,358,640	$938,283	E-20	-$69,836	$3,227,087	53.2000%	$0	$1,716,810	$1,254,796	$462,014
21	506.000	Misc Other Power Expenses	$4,670,389	$1,731,585	$2,938,804	E-21	-$51,269	$4,619,120	53.2000%	$0	$2,457,372	$921,203	$1,536,169
22	507.000	Steam Operating Exp - Rents	$84,702	$0	$84,702	E-22	$0	$84,702	53.2000%	$0	$45,061	$0	$45,061
23	509.000	NOX/Other Allowances-Allocated	$16,824	$0	$16,824	E-23	$0	$16,824	56.9300%	$0	$9,578	$0	$9,578
24	509.000	Amort of SO2 Allowances-MO	-$2,302,166	$0	-$2,302,166	E-24	$0	-$2,302,166	100.0000%	$0	-$2,302,166	$0	-$2,302,166
25	509.000	Amort of SO2 Allowances-KS	-$1,681,238	$0	-$1,681,238	E-25	$0	-$1,681,238	0.0000%	$0	$0	$0	$0
26	509.000	Emission Allowance -REC Exp.	$0	$0	$0	E-26	$0	$0	56.9300%	$0	$0	$0	$0
27	411.115	Gain from Disp of Envr Credits - MO	-$1,051,847	$0	-$1,051,847	E-27	$0	-$1,051,847	100.0000%	$0	-$1,051,847	$0	-$1,051,847
28	411.115	Gain from Disp of Envr Credits - KS	-$2,331,058	$0	-$2,331,058	E-28	$0	-$2,331,058	0.0000%	$0	$0	$0	$0
29	411.115	Gain from Disp of Envr Credits - Allo	$13,707	$0	$13,707	E-29	$0	$13,707	56.9300%	$0	$7,803	$0	$7,803
30	411.125	Loss from Disp of Envr Credits - MO	$0	$0	$0	E-30	$0	$0	100.0000%	$0	$0	$0	$0
31	411.125	Loss from Disp of Envr Credits - KS	$0	$0	$0	E-31	$0	$0	0.0000%	$0	$0	$0	$0
32	411.125	Loss from Disp of Envr Credits - Alloc	$0	$0	$0	E-32	$0	$0	56.9300%	$0	$0	$0	$0
33	411.800	Gain On Disposition - Emission Allow - MO	-$507,278	$0	-$507,278	E-33	$0	-$507,278	100.0000%	$0	-$507,278	$0	-$507,278
34	411.800	Gain On Disposition - Emission Allow - KS	-$1,253,750	$0	-$1,253,750	E-34	$0	-$1,253,750	0.0000%	$0	$0	$0	$0
35	411.800	Gain On Disposition - Emission Allow - Alloc	$6,443	$0	$6,443	E-35	$0	$6,443	56.9300%	$0	$3,668	$0	$3,668
36	411.800	Loss On Disposition - Emission Allow - KS	-$6,626	$0	-$6,626	E-36	$0	-$6,626	0.0000%	$0	$0	$0	$0
37		TOTAL OPERATION & MAINTENANCE EXPENSE	$210,760,007	$23,616,033	$187,143,974		-$4,941,028	$205,818,979		$0	$117,625,129	$12,867,128	$104,758,001
38		TOTAL STEAM POWER GENERATION	$210,760,007	$23,616,033	$187,143,974		-$4,941,028	$205,818,979		$0	$117,625,129	$12,867,128	$104,758,001
39		ELECTRIC MAINTENANCE EXPENSE											
40	510.000	Steam Maintenance Suprv & Engineering	$6,324,384	$3,833,328	$2,491,056	E-40	-$567,568	$5,756,816	53.2000%	$0	$3,062,626	$2,039,330	$1,023,296
41	511.000	Maintenance of Structures	$4,655,758	$721,067	$3,934,691	E-41	$264,428	$4,920,186	53.2000%	$0	$2,617,539	$383,608	$2,233,931
42	512.000	Maintenance of Boiler Plant	$19,079,465	$5,091,164	$13,988,301	E-42	-$86,695	$18,992,770	53.2000%	$0	$10,104,153	$2,708,499	$7,395,654
43	513.000	Maintenance Elec Plt Other	$2,829,604	$1,054,418	$1,775,186	E-43	$264,891	$3,094,495	53.2000%	$0	$1,646,271	$560,950	$1,085,321
44	513.010	Steam Maintenance Computer Hardware	$405,238	$0	$405,238	E-44	$0	$405,238	53.2000%	$0	$215,587	$0	$215,587
45	513.020	Steam Maintenance Computer Software	$17,475	$0	$17,475	E-45	$0	$17,475	53.2000%	$0	$9,297	$0	$9,297
46	513.030	Steam Maintenance Communication Equipment	$1,723	$0	$1,723	E-46	$0	$1,723	53.2000%	$0	$917	$0	$917
47	514.000	Maintenance of Miscellaneous Steam Plant	$877,522	$36,695	$840,827	E-47	-$229,091	$648,431	53.2000%	$0	$344,966	$19,522	$325,444
48		TOTAL ELECTRIC MAINTENANCE EXPENSE	$34,191,169	$10,736,672	$23,454,497		-$354,035	$33,837,134		$0	$18,001,356	$5,711,909	$12,289,447
49		NUCLEAR POWER GENERATION											
50		OPERATION - NUCLEAR											
51	517.000	Prod Nuclear Operation- Superv & Engineer	$6,551,886	$4,848,303	$1,703,583	E-51	-$344,226	$6,207,660	53.2000%	$0	$3,302,475	$2,579,297	$723,178

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
52	518.000	Nuclear Fuel Expense - Net Amortizarion	$32,451,378	$0	$32,451,378	E-52	-$7,807,190	$24,644,188	56.9300%	$0	$14,029,936	$0	$14,029,936
53	518.000	Nuclear Fuel Expense - Prod Nuclear-Disposal Costs	$0	$0	$0	E-53	$0	$0	56.9300%	$0	$0	$0	$0
54	518.000	Nuclear Fuel Expense - Cost of Oil	$54,255	$0	$54,255	E-54	$74,190	$128,445	56.9300%	$0	$73,124	$0	$73,124
55	518.000	Nuclear Fuel Expense - Labor	$0	$0	$0	E-55	$0	$0	56.9300%	$0	$0	$0	$0
56	519.000	Coolants and Water	$3,290,437	$1,840,717	$1,449,720	E-56	-$27,154	$3,263,283	53.2000%	$0	$1,736,066	$979,261	$756,805
57	520.000	Steam Expense	$7,596,888	$7,374,325	$222,563	E-57	-$221,372	$7,375,516	53.2000%	$0	$3,923,775	$3,923,141	$634
58	520.000	Steam Expense-MidCycle Outage-100% MO	$0	$0	$0	E-58	$0	$0	100.0000%	$0	$0	$0	$0
59	523.000	Electric Expense	$1,067,304	$1,042,235	$25,069	E-59	-$39,219	$1,028,085	53.2000%	$0	$546,941	$554,469	-$7,528
60	524.000	Misc. Nuclear Power Expenses-100% KS	$0	$0	$0	E-60	$0	$0	0.0000%	$0	$0	$0	$0
61	524.000	Decommissioning-Missouri	$1,281,264	$0	$1,281,264	E-61	$0	$1,281,264	100.0000%	$0	$1,281,264	$0	$1,281,264
62	524.000	Decommissioning-Kansas	$2,036,230	$0	$2,036,230	E-62	$0	$2,036,230	0.0000%	$0	$0	$0	$0
63	524.000	Decommissioning-FERC	$38,753	$0	$38,753	E-63	$0	$38,753	0.0000%	$0	$0	$0	$0
64	524.000	Refueling Outage Amortization	$13,811	$0	$13,811	E-64	$0	$13,811	53.2000%	$0	$7,347	$0	$7,347
65	524.000	Refueling Outage Amortization - MO only	$0	$0	$0	E-65	$0	$0	100.0000%	$0	$0	$0	$0
66	524.000	Misc. Nucl Power Exp-Other-Alloc	$20,490,620	$9,175,569	$11,315,051	E-66	-$96,337	$20,394,283	53.2000%	$0	$10,849,759	$4,881,403	$5,968,356
67		TOTAL OPERATION - NUCLEAR	$74,872,826	$24,281,149	$50,591,677		-$8,461,308	$66,411,518		$0	$35,750,687	$12,917,571	$22,833,116
68		MAINTENANCE - NP											
69	528.000	Prod Nuclear Maint- Suprv & Engineer	$4,122,282	$3,324,182	$798,100	E-69	-$101,096	$4,021,186	53.2000%	$0	$2,139,271	$1,768,465	$370,806
70	529.000	Prod Nuclear Maint- Maint of Structures	$2,084,255	$1,661,556	$422,699	E-70	-$33,963	$2,050,292	53.2000%	$0	$1,090,756	$883,948	$206,808
71	530.000	Prod Nuclear Maint- Maint Reactor Plant - Refueling Outage Amortization	$7,048,960	$0	$7,048,960	E-71	-$1,509,573	$5,539,387	53.2000%	$0	$2,946,954	$0	$2,946,954
72	530.000	Prod Nuclear Maint- Maint Reactor Plant - Refueling Outage Amortization - MO only	$0	$0	$0	E-72	$0	$0	100.0000%	$0	$0	$0	$0
73	530.000	Prod Nuclear Maint- Maint Reactor Plant - Maint Reactor Plant - Other	$6,481,728	$3,151,978	$3,329,750	E-73	$0	$6,481,728	53.2000%	$0	$3,448,279	$1,676,852	$1,771,427
74	531.000	Prod Nuclear Maint - Electric Plant	$2,417,686	$1,663,179	$754,507	E-74	$738,691	$3,156,377	53.2000%	$0	$1,679,192	$884,811	$794,381
75	531.010	Nuclear Maint - Computer Hardware	$6,919	$0	$6,919	E-75	$0	$6,919	53.2000%	$0	$3,681	$0	$3,681
76	531.020	Nuclear Maint - Computer Software	$237,300	$0	$237,300	E-76	$0	$237,300	53.2000%	$0	$126,244	$0	$126,244
77	531.030	Nuclear Maint - Communication Equipment	$163	$0	$163	E-77	$0	$163	53.2000%	$0	$87	$0	$87
78	532.000	Prod Nuclear Maint- Maint of Miscl Plant	$1,703,394	$1,027,070	$676,324	E-78	$17,700	$1,721,094	53.2000%	$0	$915,622	$546,401	$369,221
79		TOTAL MAINTENANCE - NP	$24,102,687	$10,827,965	$13,274,722		-$888,241	$23,214,446		$0	$12,350,086	$5,760,477	$6,589,609
80		TOTAL NUCLEAR POWER GENERATION	$98,975,513	$35,109,114	$63,866,399		-$9,349,549	$89,625,964		$0	$48,100,773	$18,678,048	$29,422,725
81		HYDRAULIC POWER GENERATION											
82		OPERATION - HP											
83		TOTAL OPERATION - HP	$0	$0	$0		$0	$0		$0	$0	$0	$0
84		MAINTANENCE - HP											
85		TOTAL MAINTANENCE - HP	$0	$0	$0		$0	$0		$0	$0	$0	$0
86		TOTAL HYDRAULIC POWER GENERATION	$0	$0	$0		$0	$0		$0	$0	$0	$0
87		OTHER POWER GENERATION											
88		OPERATION - OP											
89	546.000	Prod Turbine Oper-Supr & Engineering	$161,215	$144,081	$17,134	E-89	-$4,266	$156,949	53.2000%	$0	$83,497	$76,651	$6,846
90	547.000	Other PowerOperation- Fuel Expense - Labor	$37,973	$38,297	-$324	E-90	-$1,134	$36,839	56.9300%	$0	$20,972	$21,802	-$830
91	547.000	Fuel Handling (non-labor) - Other Power	$13,535	$0	$13,535	E-91	$0	$13,535	56.9300%	$0	$7,705	$0	$7,705

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
92	547.000	Other Fuel Expense - Oil - Other Power	$9,267,540	$0	$9,267,540	E-92	-$9,267,540	$0	56.9300%	$0	$0	$0	$0
93	547.000	Other Fuel Expense - Gas - Other Power	$26,677,727	$0	$26,677,727	E-93	-$5,051,349	$21,626,378	56.9300%	$0	$12,311,897	$0	$12,311,897
94	547.000	Other Fuel Expense - Gas Transport Reservation	$4,380,053	$0	$4,380,053	E-94	$641,821	$5,021,874	56.9300%	$0	$2,858,953	$0	$2,858,953
95	547.000	Other Fuel Expense - Additives	$257,920	$0	$257,920	E-95	-$59,767	$198,153	56.9300%	$0	$112,809	$0	$112,809
96	548.000	Other Power Generation Expense	$1,164,139	$1,006,756	$157,383	E-96	-$29,809	$1,134,330	53.2000%	$0	$603,463	$535,594	$67,869
97	549.000	Misc Other Power Generation Expense	$990,918	$571,496	$419,422	E-97	-$16,921	$973,997	53.2000%	$0	$518,167	$304,036	$214,131
98	550.000	Other Generation Rents	$152	$149	$3	E-98	-$4	$148	53.2000%	$0	$78	$79	-$1
99	558.130	WIND Oper Superv & Engineering	$13,589	$0	$13,589	E-99	$0	$13,589	53.2000%	$0	$7,229	$0	$7,229
100	558.140	WIND Oper Expense	$528,764	$0	$528,764	E-100	$0	$528,764	53.2000%	$0	$281,302	$0	$281,302
101	558.160	WIND Oper Rents	$110,534	$0	$110,534	E-101	$0	$110,534	53.2000%	$0	$58,804	$0	$58,804
102		TOTAL OPERATION - OP	$43,604,059	$1,760,779	$41,843,280		-$13,788,969	$29,815,090		$0	$16,864,876	$938,162	$15,926,714
103		MAINTANENCE - OP											
104	551.000	Other Maint-Supr Eng. Struct Gen & Misc.	$47,484	$46,019	$1,465	E-104	-$1,735	$45,749	53.2000%	$0	$24,338	$24,482	-$144
105	552.000	Other General Maintenance of Structures	$270,454	$73,203	$197,251	E-105	$4,203	$274,657	53.2000%	$0	$146,118	$38,944	$107,174
106	553.000	Other General Maint of General Plant	$2,390,721	$1,216,209	$1,174,512	E-106	$228,339	$2,619,060	53.2000%	$0	$1,393,340	$647,023	$746,317
107	553.010	Other Pwr Gen Maint - Computer Hardware	$60,666	$0	$60,666	E-107	$0	$60,666	53.2000%	$0	$32,274	$0	$32,274
108	553.020	Other Pwr Gen Maint - Computer Software	$11,881	$0	$11,881	E-108	$0	$11,881	53.2000%	$0	$6,321	$0	$6,321
109	554.000	Other Gen Maint Miscl. Other General Plant	$45,994	$2,039	$43,955	E-109	$28,401	$74,395	53.2000%	$0	$39,578	$1,085	$38,493
110	558.070	SOLAR Maintenance Structure	$24,408	$0	$24,408	E-110	$0	$24,408	53.2000%	$0	$12,985	$0	$12,985
111	558.110	SOLAR Maintenance Misc	$3,851	$0	$3,851	E-111	$0	$3,851	53.2000%	$0	$2,049	$0	$2,049
112	558.180	WIND Maintenance Superv & Engineering	$7,724	$0	$7,724	E-112	$0	$7,724	53.2000%	$0	$4,109	$0	$4,109
113	558.190	WIND Maintenance Structure	$659,424	$461,413	$198,011	E-113	-$148,121	$511,303	53.2000%	$0	$272,013	$245,472	$26,541
114	558.200	WIND Maintenance Computer Hardware	$74,428	$0	$74,428	E-114	$0	$74,428	53.2000%	$0	$39,596	$0	$39,596
115	558.220	WIND Maintenance Communication Equipment	$402	$0	$402	E-115	$0	$402	53.2000%	$0	$214	$0	$214
116	558.230	WIND Maintenance Misc	$145,848	$0	$145,848	E-116	-$13,662	$132,186	53.2000%	$0	$70,323	$0	$70,323
117		TOTAL MAINTANENCE - OP	$3,743,285	$1,798,883	$1,944,402		$97,425	$3,840,710		$0	$2,043,258	$957,006	$1,086,252
118		TOTAL OTHER POWER GENERATION	$47,347,344	$3,559,662	$43,787,682		-$13,691,544	$33,655,800		$0	$18,908,134	$1,895,168	$17,012,966
119		OTHER POWER SUPPLY EXPENSES											
120	555.000	Purchased Power-Energy	$235,592,766	$0	$235,592,766	E-120	-$60,033,899	$175,558,867	56.9300%	$0	$99,945,663	$0	$99,945,663
121	555.000	Purchased Power-Capacity (Demand)	$0	$0	$0	E-121	$0	$0	53.2000%	$0	$0	$0	$0
122	555.000	Purch Pwr Energy Solar Contrct (100% MO)	-$3,222,612	$0	-$3,222,612	E-122	$3,222,612	$0	100.0000%	$0	$0	$0	$0
123	555.000	Solar Renew Energy Credits (100% KS)	$0	$0	$0	E-123	$0	$0	0.0000%	$0	$0	$0	$0
124	555.002	Purchased Power FCE - KS	$53,752	$0	$53,752	E-124	$0	$53,752	0.0000%	$0	$0	$0	$0
125	555.070	Purchased Power-Admin Fees	$4,139,052	$0	$4,139,052	E-125	-$356,092	$3,782,960	56.9300%	$0	$2,153,639	$0	$2,153,639
126	556.000	System Control and Load Dispatch	$904,373	$768,476	$135,897	E-126	-$22,753	$881,620	53.2000%	$0	$469,022	$408,829	$60,193
127	557.000	Other Expenses	$2,626,380	$1,519,129	$1,107,251	E-127	-$142,751	$2,483,629	53.2000%	$0	$1,321,291	$808,177	$513,114
128	557.050	Other Power Supply-Common Use	$781,615	$0	$781,615	E-128	$798,255	$1,579,870	53.2000%	$0	$840,491	$0	$840,491
129		TOTAL OTHER POWER SUPPLY EXPENSES	$240,875,326	$2,287,605	$238,587,721		-$56,534,628	$184,340,698		$0	$104,730,106	$1,217,006	$103,513,100
130		TOTAL POWER PRODUCTION EXPENSES	$632,149,359	$75,309,086	$556,840,273		-$84,870,784	$547,278,575		$0	$307,365,498	$40,369,259	$266,996,239
131		TRANSMISSION EXPENSES											
132		OPERATION - TRANSMISSION EXP.											
133	560.000	Transmission Operation Suprv and Engrg	$976,801	$546,229	$430,572	E-133	-$128,731	$848,070	53.2000%	$0	$451,173	$290,594	$160,579
134	561.000	Transmission Operation- Load Dispatch	$8,569,106	$552,835	$8,016,271	E-134	$286,012	$8,855,118	56.9300%	$0	$5,041,219	$314,729	$4,726,490
135	562.000	Transmission Operation- Station Expenses	$408,035	$1,560	$406,475	E-135	-$46	$407,989	53.2000%	$0	$217,050	$830	$216,220

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
136	563.000	Transmission Operation-Overhead Line Expense	$52,659	$1,933	$50,726	E-136	-$57	$52,602	53.2000%	$0	$27,984	$1,028	$26,956
137	564.000	Trans Oper-Underground Line Expense	$0	$0	$0	E-137	$0	$0	53.2000%	$0	$0	$0	$0
138	565.000	Transmission of Electricity by Others	$58,014,398	$0	$58,014,398	E-138	$2,776,166	$60,790,564	56.9300%	$0	$34,608,068	$0	$34,608,068
139	565.000	Transmission of Electricity by Others (100% MO)	$0	$0	$0	E-139	$0	$0	100.0000%	$0	$0	$0	$0
140	565.100	Trans Op Trans Rider all KS 11200	-$979,442	$0	-$979,442	E-140	$0	-$979,442	0.0000%	$0	$0	$0	$0
141	566.000	Miscl. Transmission Expense	$2,090,151	$834,216	$1,255,935	E-141	-$24,700	$2,065,451	53.2000%	$0	$1,098,820	$443,803	$655,017
142	567.000	Transmission Operation Rents	$394,858	$0	$394,858	E-142	-$6,641	$388,217	53.2000%	$0	$206,531	$0	$206,531
143	575.000	Regional Transmission Operation	$0	$0	$0	E-143	$0	$0	56.9300%	$0	$0	$0	$0
144		TOTAL OPERATION - TRANSMISSION EXP.	$69,526,566	$1,936,773	$67,589,793		$2,902,003	$72,428,569		$0	$41,650,845	$1,050,984	$40,599,861
145		MAINTENANCE - TRANSMISSION EXP.											
146	568.000	Transmission Maint-Suprv and Engrg	$281,696	$215,109	$66,587	E-146	-$42,536	$239,160	53.2000%	$0	$127,233	$114,438	$12,795
147	569.000	Transmission Maintenance of Structures	$563,048	$432,240	$130,808	E-147	-$38,267	$524,781	53.2000%	$0	$279,184	$229,952	$49,232
148	569.010	Transmission Maint Computer Hardware	$287	$0	$287	E-148	$0	$287	53.2000%	$0	$153	$0	$153
149	569.020	Transmission Maint Computer Software	$11,666	$0	$11,666	E-149	$0	$11,666	53.2000%	$0	$6,206	$0	$6,206
150	569.030	Transmission Maint Communication Equip	$1,396	$0	$1,396	E-150	$0	$1,396	53.2000%	$0	$743	$0	$743
151	570.000	Transmission Maintenance of Station Equipment	$811,819	$659,887	$151,932	E-151	-$54,370	$757,449	53.2000%	$0	$402,963	$351,060	$51,903
152	571.000	Transmission Maintenance of Overhead Lines	$2,184,221	$132,007	$2,052,214	E-152	$281,216	$2,465,437	53.2000%	$0	$1,311,613	$70,228	$1,241,385
153	572.000	Transmission Maint Underground Lines	$272,153	$0	$272,153	E-153	$18,855	$291,008	53.2000%	$0	$154,816	$0	$154,816
154	573.000	Trans Maintenance of Miscl. Trans Plant	$6,324	$0	$6,324	E-154	$7,854	$14,178	53.2000%	$0	$7,543	$0	$7,543
155	573.050	Transmission - Common Use	-$4,289,046	$0	-$4,289,046	E-155	-$1,012,032	-$5,301,078	53.2000%	$0	-$2,820,173	$0	-$2,820,173
156		TOTAL MAINTENANCE - TRANSMISSION EXP.	-$156,436	$1,439,243	-$1,595,679		-$839,280	-$995,716		$0	-$529,719	$765,678	-$1,295,397
157		TOTAL TRANSMISSION EXPENSES	$69,370,130	$3,376,016	$65,994,114		$2,062,723	$71,432,853		$0	$41,121,126	$1,816,662	$39,304,464
158		DISTRIBUTION EXPENSES											
159		OPERATION - DIST. EXPENSES											
160	580.000	Distribution Operation - Supr & Engineering	$1,618,081	$1,458,187	$159,894	E-160	-$43,175	$1,574,906	56.4433%	$0	$888,929	$823,049	$65,880
161	581.000	Distribution Operation - Load Dispatching	$1,036,577	$1,038,927	-$2,350	E-161	-$30,761	$1,005,816	56.4433%	$0	$567,716	$586,405	-$18,689
162	582.000	Distribution Operation - Station Expense	$153,583	$1,707	$151,876	E-162	-$51	$153,532	68.0643%	$0	$104,501	$1,162	$103,339
163	583.000	Dist Operation Overhead Line Expense	-$211,894	$635,512	-$847,406	E-163	-$18,816	-$230,710	59.1728%	$0	-$136,518	$376,050	-$512,568
164	584.000	Dist Operation Underground Line Expense	$1,140,932	$37,919	$1,103,013	E-164	-$1,123	$1,139,809	50.8826%	$0	$579,964	$19,294	$560,670
165	585.000	Distrb Oper Street Light & Signal Expense	$265,310	$0	$265,310	E-165	$0	$265,310	45.4317%	$0	$120,535	$0	$120,535
166	586.000	Distribution Operation Meter Expense	$1,202,312	$1,408,716	-$206,404	E-166	-$41,710	$1,160,602	51.8065%	$0	$601,267	$729,806	-$128,539
167	587.000	Distrb Operation Customer Install Expense	$4,404	$803	$3,601	E-167	-$24	$4,380	64.4293%	$0	$2,822	$517	$2,305
168	588.000	Dist Operation Miscl Distribution Expense	$8,063,833	$1,358,069	$6,705,764	E-168	$202,235	$8,266,068	56.4433%	$0	$4,665,642	$766,539	$3,899,103
169	589.000	Distribution Operations Rents	$387,963	$4,150	$383,813	E-169	-$122	$387,841	56.4433%	$0	$218,910	$2,342	$216,568
170		TOTAL OPERATION - DIST. EXPENSES	$13,661,101	$5,943,990	$7,717,111		$66,453	$13,727,554		$0	$7,613,768	$3,305,164	$4,308,604
171		MAINTENANCE - DISTRIB. EXPENSES											
172	590.000	Distribution Maint-Suprv & Engineering	$105,686	$82,361	$23,325	E-172	-$17,306	$88,380	56.4433%	$0	$49,884	$46,487	$3,397
173	591.000	Distribution Maintenance-Structures	$0	$0	$0	E-173	$549	$549	56.7634%	$0	$312	$0	$312
174	592.000	Distribution Maintenance-Station Equipment	$439,896	$275,374	$164,522	E-174	$27,574	$467,470	68.0643%	$0	$318,180	$187,431	$130,749
175	592.020	Distribution Maint Computer Hardware	$4,551	$0	$4,551	E-175	$0	$4,551	56.4433%	$0	$2,569	$0	$2,569
176	592.030	Distribution Maint Computer Software	$230,611	$0	$230,611	E-176	$0	$230,611	56.4433%	$0	$130,164	$0	$130,164
177	592.040	Distribution Maint Communication Equip	$536	$0	$536	E-177	$0	$536	65.3697%	$0	$350	$0	$350
178	593.000	Distribution Maintenance-Overhead lines	$32,177,355	$6,677,454	$25,499,901	E-178	$432,142	$32,609,497	59.1728%	$0	$19,295,953	$3,951,237	$15,344,716
179	594.000	Distrib Maint-Maintenance Underground Lines	$942,438	$582,223	$360,215	E-179	$151,525	$1,093,963	50.8826%	$0	$556,637	$296,250	$260,387

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
180	595.000	Distrib Maint-Maintenance Line Transformer	$1,657,636	$803,393	$854,243	E-180	-$256,993	$1,400,643	55.9845%	$0	$784,143	$449,776	$334,367
181	596.000	Distrib Maint- Maintenance St Lights/Signal	$229,610	$39,432	$190,178	E-181	-$29,525	$200,085	45.4317%	$0	$90,902	$17,915	$72,987
182	597.000	Distrib Maint-Maintenance of Meters	$708,466	$564,256	$144,210	E-182	-$27,687	$680,779	51.8065%	$0	$352,687	$292,321	$60,366
183	598.000	Distrib Maint-Maint Miscl Distribution Plant.	$1,746,992	$301,321	$1,445,671	E-183	$164,032	$1,911,024	56.4433%	$0	$1,078,645	$170,076	$908,569
184	598.050	Distrib Maint-Common Use	$5,814,777	$0	$5,814,777	E-184	-$2,195,808	$3,618,969	56.4433%	$0	$2,042,666	$0	$2,042,666
185		TOTAL MAINTENANCE - DISTRIB. EXPENSES	$44,058,554	$9,325,814	$34,732,740		-$1,751,497	$42,307,057		$0	$24,703,092	$5,411,493	$19,291,599
186		TOTAL DISTRIBUTION EXPENSES	$57,719,655	$15,269,804	$42,449,851		-$1,685,044	$56,034,611		$0	$32,316,860	$8,716,657	$23,600,203
187		CUSTOMER ACCOUNTS EXPENSE											
188	901.000	Cust Acct-Suprv Meter Read Collection Miscl	$1,555,007	$1,245,418	$309,589	E-188	-$37,382	$1,517,625	52.4371%	$0	$795,798	$653,061	$142,737
189	902.000	Cust Accts Meter Reading Expense	$3,526,303	$248,744	$3,277,559	E-189	$439,835	$3,966,138	52.4371%	$0	$2,079,728	$130,434	$1,949,294
190	903.000	Customer Accts Records and Collection	$14,058,993	$7,381,862	$6,677,131	E-190	-$218,566	$13,840,427	52.4371%	$0	$7,257,518	$3,870,834	$3,386,684
191	903.000	Cust Accts-Interest on Deposits - MO	$0	$0	$0	E-191	$51,287	$51,287	100.0000%	$0	$51,287	$0	$51,287
192	903.000	Cust Accts-Interest on Deposits - KS	$0	$0	$0	E-192	$0	$0	0.0000%	$0	$0	$0	$0
193	903.050	Customer Accts - Common Use	-$41,608,699	$0	-$41,608,699	E-193	-$964,048	-$42,572,747	52.4371%	$0	-$22,323,914	$0	-$22,323,914
194	903.050	Customer Accts - Common Use - 100% MO	$0	$0	$0	E-194	$0	$0	100.0000%	$0	$0	$0	$0
195	904.000	Uncollectible Accounts-MO 100%	$507,000	$0	$507,000	E-195	$5,226,492	$5,733,492	100.0000%	$0	$5,733,492	$0	$5,733,492
196	904.000	Uncollectible Accts-KS 100%	$507,000	$0	$507,000	E-196	$0	$507,000	0.0000%	$0	$0	$0	$0
197	905.000	Miscellaneous Customer Accts Expense	$13,476	$3,349	$10,127	E-197	$7,226,395	$7,239,871	52.4371%	$0	$3,796,378	$1,756	$3,794,622
198		TOTAL CUSTOMER ACCOUNTS EXPENSE	-$21,440,920	$8,879,373	-$30,320,293		$11,724,013	-$9,716,907		$0	-$2,609,713	$4,656,085	-$7,265,798
199		CUSTOMER SERVICE & INFO. EXP.											
200	907.000	Customer Service Suprv	$282,622	$281,452	$1,170	E-200	-$8,333	$274,289	52.4371%	$0	$143,829	$147,585	-$3,756
201	908.000	Customer Assistance Exp-100% MO	$2,022,074	$1,189,844	$832,230	E-201	-$298,807	$1,723,267	100.0000%	$0	$1,723,267	$1,189,844	$533,423
202	908.000	Customer Assistance Exp-100% KS	$60,825	$0	$60,825	E-202	$0	$60,825	0.0000%	$0	$0	$0	$0
203	908.000	Customer Assistance Expense-Allocated	$551,790	$0	$551,790	E-203	-$380	$551,410	52.4371%	$0	$289,143	$0	$289,143
204	908.100	Cust Assist Exp - Exp Rider 343 MEIAA4	$322,520	$0	$322,520	E-204	-$322,520	$0	100.0000%	$0	$0	$0	$0
205	908.500	Customer Assistance Exp-MEEIA 100% MO	$11,957,095	$0	$11,957,095	E-205	-$10,312,805	$1,644,290	100.0000%	$0	$1,644,290	$0	$1,644,290
206	908.500	Customer Assistance Exp - 100% KS	$1,989	$0	$1,989	E-206	$0	$1,989	0.0000%	$0	$0	$0	$0
207	909.000	Information and Instruction Advertising - Alloc	$537,450	$0	$537,450	E-207	$58,707	$596,157	52.4371%	$0	$312,607	$0	$312,607
208	909.000	Inform & Instructional Advertising-MO	$14,638	$0	$14,638	E-208	$0	$14,638	100.0000%	$0	$14,638	$0	$14,638
209	909.000	Inform & Instructional Advertising-KS	$1,405	$0	$1,405	E-209	-$1,405	$0	0.0000%	$0	$0	$0	$0
210	910.000	Misc Cust Accts & Info Exp-Allocated	$1,971,148	$1,028,364	$942,784	E-210	-$178,503	$1,792,645	52.4371%	$0	$940,011	$539,244	$400,767
211	910.000	Misc Cust Accts & Info Exp-100% MO	$225,040	$0	$225,040	E-211	$61,354	$286,394	100.0000%	$0	$286,394	$0	$286,394
212	910.000	Misc Cust Accts & Info Exp-100% KS	$2,975	$0	$2,975	E-212	$0	$2,975	0.0000%	$0	$0	$0	$0
213		TOTAL CUSTOMER SERVICE & INFO. EXP.	$17,951,571	$2,499,660	$15,451,911		-$11,002,692	$6,948,879		$0	$5,354,179	$1,876,673	$3,477,506
214		SALES EXPENSES											
215	911.000	Sales Supervision	$58,194	$56,222	$1,972	E-215	-$1,665	$56,529	52.4371%	$0	$29,642	$29,481	$161
216	912.000	Sales Demonstration and Selling	$262,508	$238,930	$23,578	E-216	-$7,075	$255,433	52.4371%	$0	$133,942	$125,288	$8,654
217	913.000	Sales Advertising Expense	$0	$0	$0	E-217	$0	$0	52.4371%	$0	$0	$0	$0
218	916.000	Miscellaneous Sales Expense	$43,460	$41,883	$1,577	E-218	-$1,240	$42,220	52.4371%	$0	$22,139	$21,962	$177
219		TOTAL SALES EXPENSES	$364,162	$337,035	$27,127		-$9,980	$354,182		$0	$185,723	$176,731	$8,992
220		ADMIN. & GENERAL EXPENSES											
221		OPERATION- ADMIN. & GENERAL EXP.											
222	920.000	Admin & Gen-Administrative Salaries	$40,025,018	$28,950,266	$11,074,752	E-222	-$5,567,605	$34,457,413	53.0936%	$0	$18,294,681	$15,370,738	$2,923,943
223	921.000	Admin & General Off Supply	$545,325	$7,689	$537,636	E-223	-$49,433	$495,892	56.9300%	$0	$282,311	$4,377	$277,934
224	922.000	Admin Expense Transfer Credit	-$5,208,678	-$4,070,023	-$1,138,655	E-224	$120,507	-$5,088,171	56.9300%	$0	-$2,896,696	-$2,317,064	-$579,632
225	922.050	Admin Expense Transfer Credit - 100% MO	$0	$0	$0	E-225	$0	$0	100.0000%	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Juris. Non Labor
226	923.000	Outside Services Employed	$11,282,987	$0	$11,282,987	E-226	$0	$11,282,987	56.9300%	$0	$6,423,404	$0	$6,423,404
227	924.000	Property Insurance	$4,369,661	$1,164	$4,368,497	E-227	$191,151	$4,560,812	54.5501%	$0	$2,487,928	$635	$2,487,293
228	925.000	Injuries and Damages	$12,474,326	$1,070	$12,473,256	E-228	-$2,112,155	$10,362,171	53.0936%	$0	$5,501,650	$568	$5,501,082
229	926.000	Employee Pensions	$3,867,807	$0	$3,867,807	E-229	-$28,060	$3,839,747	53.0936%	$0	$2,038,660	$0	$2,038,660
230	926.000	Employee OPEB	-$962,004	$0	-$962,004	E-230	$962,004	$0	53.0936%	$0	$0	$0	$0
231	926.000	Other Miscellaneous Employee Benefits	$21,407,338	$0	$21,407,338	E-231	$547,673	$21,955,011	53.0936%	$0	$11,656,706	$0	$11,656,706
232	926.000	Employee Pensions - NSC	$0	$0	$0	E-232	$0	$0	53.0936%	$0	$0	$0	$0
233	928.000	Reg Comm Exp - FERC Assment	$1,861,114	$123,137	$1,737,977	E-233	$92,586	$1,953,700	53.2000%	$0	$1,039,369	$65,509	$973,860
234	928.000	Reg Comm Exp - MPSC Assment - 100% MO	$2,178,688	$0	$2,178,688	E-234	$318,167	$2,496,855	100.0000%	$0	$2,496,855	$0	$2,496,855
235	928.000	Reg Comm Exp - KCC Assment - 100% KS	$885,342	$0	$885,342	E-235	$0	$885,342	0.0000%	$0	$0	$0	$0
236	928.000	Reg Comm Exp - MO Proceeding 100% MO	$149,738	$0	$149,738	E-236	$30,597	$180,335	100.0000%	$0	$180,335	$0	$180,335
237	928.000	Reg Comm Exp - KS Proceeding 100% KS	$784,270	$0	$784,270	E-237	$0	$784,270	0.0000%	$0	$0	$0	$0
238	928.000	Reg Comm Exp - FERC Proceeding - Alloc	$189,975	$0	$189,975	E-238	$0	$189,975	53.2000%	$0	$101,067	$0	$101,067
239	928.000	Reg Comm Exp - FERC Proceeding 100% to FERC	$0	$0	$0	E-239	$0	$0	0.0000%	$0	$0	$0	$0
240	928.000	Miscellaneous Regulatory Expense - MO	$58,272	$0	$58,272	E-240	$0	$58,272	100.0000%	$0	$58,272	$0	$58,272
241	928.000	Miscellaneous Regulatory Expense - KS	$30,454	$0	$30,454	E-241	$0	$30,454	0.0000%	$0	$0	$0	$0
242	928.000	Miscellaneous Regulatory Expense - Alloc	$575,442	$0	$575,442	E-242	$0	$575,442	53.2000%	$0	$306,135	$0	$306,135
243	929.000	Duplicate Charges-Credit	-$2,520,582	$0	-$2,520,582	E-243	$0	-$2,520,582	54.5501%	$0	-$1,374,980	$0	-$1,374,980
244	930.100	General Advertising Expense	$0	$0	$0	E-244	$0	$0	52.4371%	$0	$0	$0	$0
245	930.200	Miscellaneous General Expense	$4,741,452	-$102,448	$4,843,900	E-245	-$1,088,302	$3,653,150	56.9300%	$0	$2,079,738	-$58,324	$2,138,062
246	931.000	Admin & General Expense-Rents-Allocated	$1,617,389	$0	$1,617,389	E-246	-$250,081	$1,367,308	56.9300%	$0	$778,408	$0	$778,408
247	931.000	Asset Finance Lease - Multifunctional Printing Devices	$263,802	$0	$263,802	E-247	$0	$263,802	53.0936%	$0	$140,062	$0	$140,062
248	933.000	Transportation Expense	$0	$0	$0	E-248	-$1,322,608	-$1,322,608	56.4433%	$0	-$746,524	$0	-$746,524
249		TOTAL OPERATION- ADMIN. & GENERAL EXP.	$98,617,136	$24,910,855	$73,706,281		-$8,155,559	$90,461,577		$0	$48,847,381	$13,066,439	$35,780,942
250		MAINT., ADMIN. & GENERAL EXP.											
251	935.000	Maintenance Of General Plant	$5,799,888	$11,967	$5,787,921	E-251	-$5,436,229	$363,659	54.5501%	$0	$198,376	$6,528	$191,848
252	935.010	General Maintenance Computer Hardware	$453,920	$0	$453,920	E-252	$554,150	$1,008,070	54.5501%	$0	$549,903	$0	$549,903
253	935.020	General Maintenance Computer Software	$4,181,507	$0	$4,181,507	E-253	$5,065,906	$9,247,413	54.5501%	$0	$5,044,473	$0	$5,044,473
254	935.030	General Maintenance Communication Equip	$55,570	$0	$55,570	E-254	$0	$55,570	54.5501%	$0	$30,313	$0	$30,313
255	935.050	General Maint-Common Use	-$38,487,463	$0	-$38,487,463	E-255	-$2,570,336	-$41,057,799	54.5501%	$0	-$22,397,070	$0	-$22,397,070
256		TOTAL MAINT., ADMIN. & GENERAL EXP.	-$27,996,578	$11,967	-$28,008,545		-$2,386,509	-$30,383,087		$0	-$16,574,005	$6,528	-$16,580,533
257		TOTAL ADMIN. & GENERAL EXPENSES	$70,620,558	$24,922,822	$45,697,736		-$10,542,068	$60,078,490		$0	$32,273,376	$13,072,967	$19,200,409
258		DEPRECIATION EXPENSE											
259	403.000	Depreciation Expense, Dep. Exp.	$333,846,984	See note (1)	See note (1)	E-259	See note (1)	$333,846,984	100.0000%	-$133,650,677	$200,196,307	See note (1)	See note (1)
260	403.010	Depreciation Exp Software Amrt	$42,249,498			E-260		$42,249,498	54.5501%	$43,292,454	$66,339,597		
261	403.021	Depreciation Exp - KCC AFUDC - KS	-$1,305			E-261		-$1,305	0.0000%	$0	$0		
262	403.330	Other Depreciation - ARO	$9,453,792			E-262		$9,453,792	0.0000%	$0	$0		
263		TOTAL DEPRECIATION EXPENSE	$385,548,969	$0	$0		$0	$385,548,969		-$90,358,223	$266,535,904	$0	$0
264		AMORTIZATION EXPENSE											
265	404.000	Amortization of Limited Term Plant-Allocated	$1,949,960	$0	$1,949,960	E-265	-$234,498	$1,715,462	54.5501%	$0	$935,786	$0	$935,786
266	405.001	Amort-lat & LC Reg Asset & Oth Non-Plant-MO	$334,114	$0	$334,114	E-266	$0	$334,114	100.0000%	$0	$334,114	$0	$334,114
267	405.001	Amort-lat & LC Reg Asset & Oth Non-Plant-KS	$193,103	$0	$193,103	E-267	$0	$193,103	0.0000%	$0	$0	$0	$0
268	405.010	Amortization of Other Plant-Allocated	$69,772,489	$0	$69,772,489	E-268	-$63,294,064	$6,478,425	53.2000%	$0	$3,446,522	$0	$3,446,522
269	405.010	Amortization of Other Plant - MO	$4,427,086	$0	$4,427,086	E-269	-$3,553,885	$873,201	100.0000%	$0	$873,201	$0	$873,201
270	405.010	Amortiz of Unrecov Dist Meters-KS	$836,504	$0	$836,504	E-270	$0	$836,504	0.0000%	$0	$0	$0	$0
271	405.935	Amortization of Cloud Dev Cost	$863,583	$0	$863,583	E-271	-$720,375	$143,208	53.0936%	$0	$76,034	$0	$76,034

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
272		TOTAL AMORTIZATION EXPENSE	$78,376,839	$0	$78,376,839		-$67,802,822	$10,574,017		$0	$5,665,657	$0	$5,665,657
273		REGULATORY DEBITS & CREDITS											
274	407.300	Regulatory Debits	$0	$0	$0	E-274	$0	$0	0.0000%	$0	$0	$0	$0
275	407.300	Regulatory Debits - MO	$2,818,580	$0	$2,818,580	E-275	-$621,149	$2,197,431	100.0000%	$0	$2,197,431	$0	$2,197,431
276	407.300	Regulatory Debits - KS	$2,220,803	$0	$2,220,803	E-276	$0	$2,220,803	0.0000%	$0	$0	$0	$0
277	407.301	Pension & OPEB Exp Tracker - NSC RD - MO	$14,159,318	$0	$14,159,318	E-277	-$19,289,481	-$5,130,163	100.0000%	$0	-$5,130,163	$0	-$5,130,163
278	407.301	Pension & OPEB Exp Tracker - NSC RD - KS	$5,061,874	$0	$5,061,874	E-278	$0	$5,061,874	0.0000%	$0	$0	$0	$0
279	407.310	Regulatory Debit - Pension & OPEB - MO	$9,266,051	$0	$9,266,051	E-279	$0	$9,266,051	100.0000%	$0	$9,266,051	$0	$9,266,051
280	407.310	Regulatory Debit - Pension & OPEB - KS	$68,939	$0	$68,939	E-280	$0	$68,939	0.0000%	$0	$0	$0	$0
281	407.320	TOTIT Rider Amortization - MO	$0	$0	$0	E-281	$5,234,785	$5,234,785	100.0000%	$0	$5,234,785	$0	$5,234,785
282	407.320	TOTIT Rider Amortization - KS	$11,495,337	$0	$11,495,337	E-282	$0	$11,495,337	0.0000%	$0	$0	$0	$0
283	407.358	Reg Asset Depreciation Related - PISA Amort - MO	$1,656,139	$0	$1,656,139	E-283	$8,000,579	$9,656,718	100.0000%	$0	$9,656,718	$0	$9,656,718
284	407.358	Reg Asset Depreciation Related - PISA Amort - KS	$0	$0	$0	E-284	$0	$0	0.0000%	$0	$0	$0	$0
285	407.400	Regulatory Credits - ARO	-$33,596,424	$0	-$33,596,424	E-285	$0	-$33,596,424	0.0000%	$0	$0	$0	$0
286	407.401	Regulatory Credits - MO	-$3,465,719	$0	-$3,465,719	E-286	-$973,082	-$4,438,801	100.0000%	$0	-$4,438,801	$0	-$4,438,801
287	407.401	Regulatory Credits - KS	-$3,782,999	$0	-$3,782,999	E-287	$0	-$3,782,999	0.0000%	$0	$0	$0	$0
288	407.402	Pension & OPEB Exp Tracker - NSC RD - MO 2	-$2,262,257	$0	-$2,262,257	E-288	$1,355,394	-$906,863	100.0000%	$0	-$906,863	$0	-$906,863
289	407.402	Pension & OPEB Exp Tracker - NSC RD - KS 2	-$1,671,859	$0	-$1,671,859	E-289	$0	-$1,671,859	0.0000%	$0	$0	$0	$0
290	407.410	Regulatory Debit - Pension & OPEB - MO 2	$495,569	$0	$495,569	E-290	$0	$495,569	100.0000%	$0	$495,569	$0	$495,569
291	407.410	Regulatory Debit - Pension & OPEB - KS 2	-$1,190,011	$0	-$1,190,011	E-291	$0	-$1,190,011	0.0000%	$0	$0	$0	$0
292	407.420	TOTIT Rider Deferral - MO	-$7,498,208	$0	-$7,498,208	E-292	$7,498,208	$0	100.0000%	$0	$0	$0	$0
293	407.420	TOTIT Rider Deferral - KS	-$6,199,520	$0	-$6,199,520	E-293	$0	-$6,199,520	0.0000%	$0	$0	$0	$0
294	407.426	Contra PISA Depr and Amort Exp - MO	-$32,571,747	$0	-$32,571,747	E-294	$32,571,747	$0	100.0000%	$0	$0	$0	$0
295	407.427	Contra PISA Depr and Amort Exp - KS	-$20,482,017	$0	-$20,482,017	E-295	$0	-$20,482,017	0.0000%	$0	$0	$0	$0
296	407.491	Reg Credits Residential	-$87,079	$0	-$87,079	E-296	$0	-$87,079	100.0000%	$0	-$87,079	$0	-$87,079
297	407.492	Reg Credits Commercial	-$61,535	$0	-$61,535	E-297	$0	-$61,535	100.0000%	$0	-$61,535	$0	-$61,535
298	407.493	Reg Credits Industrial	-$18,130	$0	-$18,130	E-298	$0	-$18,130	100.0000%	$0	-$18,130	$0	-$18,130
299	407.494	Reg Credits Other	-$1,752	$0	-$1,752	E-299	$0	-$1,752	100.0000%	$0	-$1,752	$0	-$1,752
300	411.109	Accretion Exp-Asset Retirement Obligation	$24,142,632	$0	$24,142,632	E-300	$0	$24,142,632	0.0000%	$0	$0	$0	$0
301		TOTAL REGULATORY DEBITS & CREDITS	-$41,504,015	$0	-$41,504,015		$33,777,001	-$7,727,014		$0	$16,206,231	$0	$16,206,231
302		OTHER OPERATING EXPENSES											
303	408.100	KS Property Tax RIDER	$0	$0	$0	E-303	$0	$0	0.0000%	$0	$0	$0	$0
304	408.110	KCMO City Earnings Tax-100% MO	$889,704	$0	$889,704	E-304	-$12,762	$876,942	100.0000%	$0	$876,942	$0	$876,942
305	408.112	TOTIT Misc Taxes	$42,187	$0	$42,187	E-305	$0	$42,187	54.5501%	$0	$23,013	$0	$23,013
306	408.120	Property Tax	$136,794,808	$0	$136,794,808	E-306	$3,039,768	$139,834,576	54.5501%	$0	$76,279,901	$0	$76,279,901
307	408.130	Gross Receipts Tax	$0	$0	$0	E-307	$0	$0	100.0000%	$0	$0	$0	$0
308	408.140	Payroll Tax, incl Unemployment	$9,628,064	$0	$9,628,064	E-308	$450,391	$10,078,455	53.0936%	$0	$5,351,015	$0	$5,351,015
309		TOTAL OTHER OPERATING EXPENSES	$147,354,763	$0	$147,354,763		$3,477,397	$150,832,160		$0	$82,530,871	$0	$82,530,871
310		TOTAL OPERATING EXPENSE	$1,396,511,071	$130,593,796	$880,368,306		-$124,872,256	$1,271,638,815		-$90,358,223	$786,945,712	$70,685,034	$449,724,774
311		NET INCOME BEFORE TAXES	$498,719,156					$623,591,412		$45,361,884	$200,564,760		
312		INCOME TAXES											
313	409.100	Current Income Taxes	$46,176,624	See note (1)	See note (1)	E-313	See note (1)	$46,176,624	100.0000%	-$47,579,580	-$1,402,956	See note (1)	See note (1)
314		TOTAL INCOME TAXES	$46,176,624					$46,176,624		-$47,579,580	-$1,402,956		
315		DEFERRED INCOME TAXES											

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
316		Deferred Income Taxes - Def. Inc. Tax.	$617,821	See note (1)	See note (1)	E-316	See note (1)	$617,821	100.0000%	-$9,757,831	-$9,140,010	See note (1)	See note (1)
317		Amortization of Deferred ITC	-$2,811,342			E-317		-$2,811,342	100.0000%	$1,262,982	-$1,548,360		
318	0.000	Additional DIT	$0			E-318		$0	100.0000%	$2,105,590	$2,105,590		
319	0.000	Amortization COR Stip ER-2007-0291	$0			E-319		$0	100.0000%	$354,438	$354,438		
320	0.000	Amortization of Protected EDIT	$0			E-320		$0	100.0000%	-$6,581,374	-$6,581,374		
321	0.000	Amortization of Unprotected EDIT	$0			E-321		$0	100.0000%	-$2,581,777	-$2,581,777		
322	0.000	Amortization of IRA Tracker	$0			E-322		$0	100.0000%	-$7,077,279	-$7,077,279		
323		TOTAL DEFERRED INCOME TAXES	-$2,193,521					-$2,193,521		-$22,275,251	-$24,468,772		
324		NET OPERATING INCOME	$454,736,053					$579,608,309		$115,216,715	$226,436,488		

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

Evergy Missouri Metro
Case No. ER-2026-0143
Test Year 12 Months Ending June 30, 2025
CORRECTED REBUTTAL POST DIRECT Updated through December 31, 2025
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Missouri (excluding GRT)	400.000	$0	$0	$0	$0	-$4,616,882	-$4,616,882
	1. Adjustment to general ledger to match starting revenues (Ferguson)		$0	$0		$0	$29,051	
	2. To remove FAC, RESRAM, Unbilled Revenue, and GRT (Ferguson)		$0	$0		$0	-$19,692,294	
	3. Adjustment for test year actuals (Ferguson)		$0	$0		$0	-$25,771	
	4. Billing Adjustment (Kim Cox)		$0	$0		$0	$623,136	
	5. Update period adjustment (Kim Cox)		$0	$0		$0	$9,413,222	
	6. Large customer annualization adjustment (Amanda Rucker)		$0	$0		$0	$1,533,152	
	7. Rate switcher adjustment (Kim Cox)		$0	$0		$0	-$94,395	
	8. Weather normalization adjustment (Kim Cox)		$0	$0		$0	$5,494,908	
	9. 365 day adjustment (Kim Cox)		$0	$0		$0	-$3,124,084	
	10. MEEIA adjustment (Kim Cox)		$0	$0		$0	-$146,711	
	11. Growth Adjustment (Kim Cox)		$0	$0		$0	$1,620,133	
	12. EDR adjustment (Hari Poudel)		$0	$0		$0	-$272,618	
	13. To adjust for the revenue shortfall for the Low Income Solar Subscription Program (Ferguson)		$0	$0		$0	$25,389	
Rev-6	Forfeited Discounts - MO	450.000	$0	$0	$0	$0	$44,405	$44,405
	1. To include an annualized level of late payment revenue (Ferguson)		$0	$0		$0	$44,405	
Rev-8	Miscellaneous Services - MO	451.000	$0	$0	$0	$0	$3,443	$3,443
	1. To include PAYS revenues (Ferguson)		$0	$0		$0	$3,443	
Rev-17	Other Elec Revenues - MO	456.000	$0	$0	$0	$0	$1,107,111	$1,107,111
	1. To include annualized level of transmission revenue. (Nieto)		$0	$0		$0	$1,343,204	
	2. To adjust the collection and reconnect revenues to the new $5 fee as ordered in EE-2025-0084 (Ferguson)		$0	$0		$0	-$236,093	
Rev-22	Firm Bulk Sales (Capacity & Fixed)	447.000	$0	$0	$0	$0	-$18,094	-$18,094
	1. To annualize Firm Sales (Capacity and Fixed) (Nieto)		$0	$0		$0	-$18,094	
Rev-23	Firm Bulk Sales (Energy)	447.000	$0	$0	$0	$0	-$26,334	-$26,334
	1. To annualize Firm Energy sales (Nieto)		$0	$0		$0	-$26,334	
Rev-24	Sales for Lot Term Cap Pre - Allocated	447.016	$0	$0	$0	$0	-$503,404	-$503,404
	1. To annualize Firm Energy sales (Nieto)		$0	$0		$0	-$503,404	
Rev-25	Non-Firm Off System Sales Energy	447.000	$0	$0	$0	$0	-$53,927,195	-$53,927,195

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize Non-Firm Off System Sales (Nieto)		$0	$0		$0	-$53,927,195	
Rev-26	Misc. Charges and Revenues	447.000	$0	$0	$0	$0	$6,577,819	$6,577,819
	1. To include an annualized level of TCR's, Ancillary Services, RNUs and MINT Line Loss (Nieto)		$0	$0		$0	$6,577,819	
Rev-33	Provision for Rate Refunds - MO	449.100	$0	$0	$0	$0	-$656,200	-$656,200
	1. To eliminate over/under recovery related to MO FAC (Ferguson)		$0	$0		$0	-$656,200	
Rev-34	Provision for Rate Refunds - KS	449.100	$0	$0	$0	$0	$7,018,992	$7,018,992
	1. To eliminate over/under recovery related to KS ECA (Ferguson)		$0	$0		$0	$7,018,992	
E-4	Prod Steam Operation- Suprv & Engineering	500.000	$0	-$121,986	-$121,986	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$121,986		$0	$0	
	2. To adjust for incentive compensation.		$0	$0		$0	$0	
	3. To adjust for long term incentive compensation.		$0	$0		$0	$0	
	4. To adjust for employee level.		$0	$0		$0	$0	
	5. To adjust for VS 11 Labor.		$0	$0		$0	$0	
	6. To adjust for Callaway Refueling Expenses.		$0	$0		$0	$0	
E-5	Fuel Expense - Labor	501.000	$0	-$240,836	-$240,836	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$240,836		$0	$0	
	No Adjustment		$0	$0		$0	$0	
	No Adjustment`		$0	$0		$0	$0	
E-6	Fuel Handling (non-labor)	501.000	$0	$1,024,593	$1,024,593	$0	$0	$0
	1. To annualize fuel handling non-labor (Nieto)		$0	$1,118,955		$0	$0	
	2. To amortize STB litigation costs over 4 years. (Majors)		$0	-$94,362		$0	$0	
E-7	Fuel Expense-Coal & Freight	501.000	$0	$232,011	$232,011	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$81,303		$0	$0	
	2. To adjust for fuel additive.		$0	$0		$0	$0	
	3. To eliminate FAC Recoveries.		$0	$0		$0	$0	
	4. To adjust for SO2 Tracker Amortization.		$0	$0		$0	$0	
	5. To adjust for RES Expense.		$0	$0		$0	$0	
	6. To adjust for the Energy Efficiency Performance Mechanism.		$0	$0		$0	$0	
	7. To adjust for annualized coal and freight (Nieto)		$0	-$558,973		$0	$0	
	8. To adjust for dust control and freeze protection (Nieto)		$0	$872,287		$0	$0	

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	9. To remove		$0	$0		$0	$0	
E-8	Fuel Expense-Oil	501.000	$0	-$848,034	-$848,034	$0	$0	$0
	1. To annualize startup oil expense (Nieto)		$0	-$848,034		$0	$0	
E-9	Fuel Expense- Gas	501.000	$0	-$1,526,969	-$1,526,969	$0	$0	$0
	1. To annualize startup gas expense (Nieto)		$0	-$1,526,969		$0	$0	
E-11	Fuel Expense-Residual - Non-Labor	501.000	$0	$1,470,863	$1,470,863	$0	$0	$0
	1. To annualize Residual non-labor fuel expense (Nieto)		$0	$1,470,863		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-12	Fuel Expense - Additives, incl NH4, Limestone & Oth	501.000	$0	$1,137,458	$1,137,458	$0	$0	$0
	1. To annualize lime, limestone, sulfur, PAC (Nieto)		$0	$737,759		$0	$0	
	2. To annualize ammonia expense (Nieto)		$0	$399,699		$0	$0	
E-13	Fuel Expense - Unit Train Depreciation	501.000	$0	-$980,215	-$980,215	$0	$0	$0
	1. To remove unit train property tax and depreciation (Nieto)		$0	-$980,215		$0	$0	
E-15	Fuel Expense Rider Underrecov - MO FAC	501.600	$0	$8,133,761	$8,133,761	$0	$0	$0
	1. To eliminate over/under recovery related to MO FAC. (Ferguson)		$0	$8,133,761		$0	$0	
E-16	Fuel Expense Rider Underrecov - KS ECA	501.600	$0	-$1,208,709	-$1,208,709	$0	$0	$0
	1. To eliminate over/under recovery related to KS ECA. (Ferguson)		$0	-$1,208,709		$0	$0	
E-17	Fuel Exp Recovery - CY RECA - MO FAC	501.610	$0	-$6,578,847	-$6,578,847	$0	$0	$0
	1. To eliminate over/under recovery related to MO FAC (Ferguson)		$0	-$6,578,847		$0	$0	
E-18	Fuel Exp Recovery - CY RECA - KS ECA	501.610	$0	-$5,097,706	-$5,097,706	$0	$0	$0
	1. To eliminate over/under recovery related to KS ECA (Ferguson)		$0	-$5,097,706		$0	$0	
E-19	Steam Operating Expense	502.000	$0	-$215,307	-$215,307	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$215,307		$0	$0	
E-20	Electric Operating Electric Expense	505.000	$0	-$69,836	-$69,836	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$69,836		$0	$0	
E-21	Misc Other Power Expenses	506.000	$0	-$51,269	-$51,269	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$51,269		$0	$0	

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E-40	Steam Maintenance Suprv & Engineering	510.000	$0	-$567,568	-$567,568	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$113,499		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	-$454,069		$0	$0	
E-41	Maintenance of Structures	511.000	$0	$264,428	$264,428	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$21,349		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$285,777		$0	$0	
E-42	Maintenance of Boiler Plant	512.000	$0	-$86,695	-$86,695	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$150,741		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$64,046		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-43	Maintenance Elec Plt Other	513.000	$0	$264,891	$264,891	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$31,220		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$296,111		$0	$0	
E-47	Maintenance of Miscellaneous Steam Plant	514.000	$0	-$229,091	-$229,091	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,087		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	-$228,004		$0	$0	
E-51	Prod Nuclear Operation- Superv & Engineer	517.000	$0	-$344,226	-$344,226	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$143,550		$0	$0	
	2. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$200,676		$0	$0	
E-52	Nuclear Fuel Expense - Net Amortizarion	518.000	$0	-$7,807,190	-$7,807,190	$0	$0	$0
	1. To include annualized nuclear fuel net amortization (Nieto)		$0	-$7,807,190		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-54	Nuclear Fuel Expense - Cost of Oil	518.000	$0	$74,190	$74,190	$0	$0	$0
	1. To annualize cost of nuclear fuel diesel (Nieto)		$0	$74,190		$0	$0	
E-56	Coolants and Water	519.000	$0	-$27,154	-$27,154	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$54,500		$0	$0	
	2. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$1,279		$0	$0	
	3. To adjust test year for Wolf Creek water contract (Ferguson)		$0	$28,625		$0	$0	
E-57	Steam Expense	520.000	$0	-$221,372	-$221,372	$0	$0	$0

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	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$218,342		$0	$0	
	2. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$3,030		$0	$0	
E-59	Electric Expense	523.000	$0	-$39,219	-$39,219	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$30,859		$0	$0	
	2. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$8,360		$0	$0	
E-66	Misc. Nucl Power Exp-Other-Alloc	524.000	$0	-$96,337	-$96,337	$0	$0	$0
	1. To adjust test year for incentive compensation. (Bailey)		$0	$228,094		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$271,447		$0	$0	
	3. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$64,287		$0	$0	
	4. To remove officer expense report items that should have been reorded below the line (CS-11) (Majors)		$0	-$11		$0	$0	
	5. To adjust for Wolf Creek Refueling amortization through December 2025 (Ferguson)		$0	$11,314		$0	$0	
E-69	Prod Nuclear Maint- Suprv & Engineer	528.000	$0	-$101,096	-$101,096	$0	$0	$0
	1. To adjust test year for incentive compensation. (Bailey)		$0	$67,701		$0	$0	
	1. To adjust test year for 12/31/25 Payroll. (Bailey)		$0	-$98,424		$0	$0	
	3. To adjust nuclear maintenance expense. (Smith)		$0	$32,435		$0	$0	
	4. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$102,808		$0	$0	
E-70	Prod Nuclear Maint- Maint of Structures	529.000	$0	-$33,963	-$33,963	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$49,196		$0	$0	
	2. To adjust nuclear maintenance expense. (Smith)		$0	$15,233		$0	$0	
E-71	Prod Nuclear Maint- Maint Reactor Plant - Refueling Outage Amortization	530.000	$0	-$1,509,573	-$1,509,573	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$61,978		$0	$0	
	2. To adjust nuclear maintenance expense. (Smith)		$0	-$1,689,946		$0	$0	
	3. To adjust for Wolf Creek Refueling amortization through December 2025 (Ferguson)		$0	$242,351		$0	$0	
E-74	Prod Nuclear Maint - Electric Plant	531.000	$0	$738,691	$738,691	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$49,244		$0	$0	
	2. To adjust nuclear maintenance expense. (Smith)		$0	$787,935		$0	$0	
E-78	Prod Nuclear Maint- Maint of Miscl Plant	532.000	$0	$17,700	$17,700	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$30,410		$0	$0	

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	2. To adjust nuclear maintenance expense. (Smith)		$0	$48,110		$0	$0	
E-89	Prod Turbine Oper-Supr & Engineering	546.000	$0	-$4,266	-$4,266	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$4,266		$0	$0	
E-90	Other PowerOperation- Fuel Expense - Labor	547.000	$0	-$1,134	-$1,134	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,134		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-92	Other Fuel Expense - Oil - Other Power	547.000	$0	-$9,267,540	-$9,267,540	$0	$0	$0
	1. To annualize oil expense (Neito)		$0	-$9,267,540		$0	$0	
E-93	Other Fuel Expense - Gas - Other Power	547.000	$0	-$5,051,349	-$5,051,349	$0	$0	$0
	1. To annualize natural gas expense (Neito)		$0	-$5,051,349		$0	$0	
E-94	Other Fuel Expense - Gas Transport Reservation	547.000	$0	$641,821	$641,821	$0	$0	$0
	1. To annualie natural gas reservation expense (Nieto)		$0	$641,821		$0	$0	
E-95	Other Fuel Expense - Additives	547.000	$0	-$59,767	-$59,767	$0	$0	$0
	1. To annualize premium ammonia expense (Nieto)		$0	-$59,767		$0	$0	
E-96	Other Power Generation Expense	548.000	$0	-$29,809	-$29,809	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$29,809		$0	$0	
E-97	Misc Other Power Generation Expense	549.000	$0	-$16,921	-$16,921	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$16,921		$0	$0	
E-98	Other Generation Rents	550.000	$0	-$4	-$4	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$4		$0	$0	
E-104	Other Maint-Supr Eng. Struct Gen & Misc.	551.000	$0	-$1,735	-$1,735	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,362		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	-$373		$0	$0	
E-105	Other General Maintenance of Structures	552.000	$0	$4,203	$4,203	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$2,167		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$6,370		$0	$0	
E-106	Other General Maint of General Plant	553.000	$0	$228,339	$228,339	$0	$0	$0
	1. To test year for 12/31/25 payroll. (Bailey)		$0	-$36,010		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$264,349		$0	$0	
	No Adjustment		$0	$0		$0	$0	

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	No Adjustment		$0	$0		$0	$0	
E-109	Other Gen Maint Miscl. Other General Plant	554.000	$0	$28,401	$28,401	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$61		$0	$0	
	2. To adjust generation maintenance expense. (Smith)		$0	$28,462		$0	$0	
E-113	WIND Maintenance Structure	558.190	$0	-$148,121	-$148,121	$0	$0	$0
	1. To adjust generation maintenance expense. (Smith)		$0	-$148,121		$0	$0	
E-116	WIND Maintenance Misc	558.230	$0	-$13,662	-$13,662	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$13,662		$0	$0	
E-120	Purchased Power-Energy	555.000	$0	-$60,033,899	-$60,033,899	$0	$0	$0
	1. To include an annual level of border customers and parallel gen. (Nieto)		$0	$787,863		$0	$0	
	1. To include annualized level of purchased power energy expense (Nieto)		$0	-$60,821,762		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-122	Purch Pwr Energy Solar Contrct (100% MO)	555.000	$0	$3,222,612	$3,222,612	$0	$0	$0
	1. To remove renewable tariff and settlement (included in purchased power) (Nieto)		$0	$3,222,612		$0	$0	
E-125	Purchased Power-Admin Fees	555.070	$0	-$356,092	-$356,092	$0	$0	$0
	1. To include annual level of SPP Admin fees. (Nieto)		$0	-$356,092		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-126	System Control and Load Dispatch	556.000	$0	-$22,753	-$22,753	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$22,753		$0	$0	
E-127	Other Expenses	557.000	$0	-$142,751	-$142,751	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$96,845		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$44,979		$0	$0	
	3. To remove dues and donations from the test year. (Bailey)		$0	-$927		$0	$0	
E-128	Other Power Supply-Common Use	557.050	$0	$798,255	$798,255	$0	$0	$0
	1. To adjust common use billings. (Young)		$0	$798,255		$0	$0	
E-133	Transmission Operation Suprv and Engrg	560.000	$0	-$128,731	-$128,731	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$112,558		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$16,173		$0	$0	
	3. To adjust for long term incentive compensation.		$0	$0		$0	$0	

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	4. To adjust for employee level.		$0	$0		$0	$0	
	5. To adjust for VS 11 labor.		$0	$0		$0	$0	
E-134	Transmission Operation- Load Dispatch	561.000	$0	$286,012	$286,012	$0	$0	$0
	1. To include annual level of SPP Admin fees. (Nieto)		$0	$302,380		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$15,158		$0	$0	
	3. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,205		$0	$0	
	4. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$5		$0	$0	
E-135	Transmission Operation- Station Expenses	562.000	$0	-$46	-$46	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$46		$0	$0	
E-136	Transmission Operation-Overhead Line Expense	563.000	$0	-$57	-$57	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$57		$0	$0	
E-138	Transmission of Electricity by Others	565.000	$0	$2,776,166	$2,776,166	$0	$0	$0
	1. To adjust transmission expense for FERC incentives related to Transource Missouri projects (Young).		$0	$18,698		$0	$0	
	2. To include annualized level of transmission expense. (Nieto)		$0	$2,757,468		$0	$0	
E-141	Miscl. Transmission Expense	566.000	$0	-$24,700	-$24,700	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$24,700		$0	$0	
E-142	Transmission Operation Rents	567.000	$0	-$6,641	-$6,641	$0	$0	$0
	1. To update lease expense. (Ferguson)		$0	-$6,641		$0	$0	
E-146	Transmission Maint-Suprv and Engrg	568.000	$0	-$42,536	-$42,536	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$8,938		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$6,369		$0	$0	
	3. To adjust transmission maintenance expense. (Smith)		$0	-$27,229		$0	$0	
E-147	Transmission Maintenance of Structures	569.000	$0	-$38,267	-$38,267	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$12,798		$0	$0	
	2. To adjust transmission maintenance expense. (Smith)		$0	-$25,469		$0	$0	
E-151	Transmission Maintenance of Station Equipment	570.000	$0	-$54,370	-$54,370	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$19,539		$0	$0	
	2. To adjust transmission maintenance expense. (Smith)		$0	-$34,831		$0	$0	
E-152	Transmission Maintenance of Overhead Lines	571.000	$0	$281,216	$281,216	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$3,909		$0	$0	

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	2. To adjust transmission maintenance expense. (Smith)		$0	$285,125		$0	$0	
E-153	Transmission Maint Underground Lines	572.000	$0	$18,855	$18,855	$0	$0	$0
	1. To adjust transmission maintenance expense. (Smith)		$0	$18,855		$0	$0	
E-154	Trans Maintenance of Miscl. Trans Plant	573.000	$0	$7,854	$7,854	$0	$0	$0
	1. To adjust transmission maintenance expense. (Smith)		$0	$7,854		$0	$0	
E-155	Transmission - Common Use	573.050	$0	-$1,012,032	-$1,012,032	$0	$0	$0
	1. To adjust common use billings. (Young)		$0	-$1,012,032		$0	$0	
E-160	Distribution Operation - Supr & Engineering	580.000	$0	-$43,175	-$43,175	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$43,175		$0	$0	
	2. To adjust for incentive compensation.		$0	$0		$0	$0	
	3. To adjust for long term incentive compensation.		$0	$0		$0	$0	
	4. To adjust for employee level.		$0	$0		$0	$0	
	5. To adjust for VS 11 labor.		$0	$0		$0	$0	
	6. To adjust for assistance to other utilities.		$0	$0		$0	$0	
	7. To adjust for distribution training expense.		$0	$0		$0	$0	
E-161	Distribution Operation - Load Dispatching	581.000	$0	-$30,761	-$30,761	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$30,761		$0	$0	
E-162	Distribution Operation - Station Expense	582.000	$0	-$51	-$51	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$51		$0	$0	
E-163	Dist Operation Overhead Line Expense	583.000	$0	-$18,816	-$18,816	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$18,816		$0	$0	
E-164	Dist Operation Underground Line Expense	584.000	$0	-$1,123	-$1,123	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,123		$0	$0	
E-166	Distribution Operation Meter Expense	586.000	$0	-$41,710	-$41,710	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$41,710		$0	$0	
E-167	Distrb Operation Customer Install Expense	587.000	$0	-$24	-$24	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$24		$0	$0	
E-168	Dist Operation Miscl Distribution Expense	588.000	$0	$202,235	$202,235	$0	$0	$0
	1. To adjust test year for 12/13/25 payroll. (Bailey)		$0	-$40,210		$0	$0	
	2. Costs reclassified from O&M to capital for Esource vegatation capital project (CS-11) (Majors)		$0	$242,445		$0	$0	

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E-169	Distribution Operations Rents	589.000	$0	-$122	-$122	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$122		$0	$0	
E-172	Distribution Maint-Suprv & Engineering	590.000	$0	-$17,306	-$17,306	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$7,343		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$2,438		$0	$0	
	3. To adjust distribution maintenance expense. (Smith)		$0	-$7,525		$0	$0	
E-173	Distribution Maintenance-Structures	591.000	$0	$549	$549	$0	$0	$0
	1. To adjust distribution maintenance expense. (Smith)		$0	$549		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-174	Distribution Maintenance-Station Equipment	592.000	$0	$27,574	$27,574	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$8,153		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	$35,727		$0	$0	
E-178	Distribution Maintenance-Overhead lines	593.000	$0	$432,142	$432,142	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$150,000		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$197,709		$0	$0	
	3. To adjust distribution maintenance expense. (Smith)		$0	$779,851		$0	$0	
E-179	Distrib Maint-Maintenance Underground Lines	594.000	$0	$151,525	$151,525	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$17,239		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	$168,764		$0	$0	
E-180	Distrib Maint-Maintenance Line Transformer	595.000	$0	-$256,993	-$256,993	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$23,787		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	-$233,206		$0	$0	
E-181	Distrib Maint- Maintenance St Lights/Signal	596.000	$0	-$29,525	-$29,525	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,168		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	-$28,357		$0	$0	
E-182	Distrib Maint-Maintenance of Meters	597.000	$0	-$27,687	-$27,687	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$16,707		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	-$10,980		$0	$0	
E-183	Distrib Maint-Maint Miscl Distribution Plant.	598.000	$0	$164,032	$164,032	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$8,921		$0	$0	
	2. To adjust distribution maintenance expense. (Smith)		$0	$172,953		$0	$0	

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E-184	Distrib Maint-Common Use	598.050	$0	-$2,195,808	-$2,195,808	$0	$0	$0
	1. To adjust common use billings. (Young)		$0	-$2,195,808		$0	$0	
E-188	Cust Acct-Suprv Meter Read Collection Miscl	901.000	$0	-$37,382	-$37,382	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$36,875		$0	$0	
	2. To remove dues and donations from the test year (Bailey)		$0	-$263		$0	$0	
	3. To remove officer expense report items that should have been recorded below the line (CS-11) (Majors)		$0	-$244		$0	$0	
	4		$0	$0		$0	$0	
	5		$0	$0		$0	$0	
	6		$0	$0		$0	$0	
	7		$0	$0		$0	$0	
E-189	Cust Accts Meter Reading Expense	902.000	$0	$439,835	$439,835	$0	$0	$0
	1. To include annualized meter replacement O&M expense (Bailey)		$0	$447,200		$0	$0	
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$7,365		$0	$0	
E-190	Customer Accts Records and Collection	903.000	$0	-$218,566	-$218,566	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$218,566		$0	$0	
	No Adjustment		$0	$0		$0	$0	
E-191	Cust Accts-Interest on Deposits - MO	903.000	$0	$51,287	$51,287	$0	$0	$0
	1. To reclassify customer deposit interest expense to above the line. (Smith)		$0	$70,191		$0	$0	
	2. To adjust customer deposit interest expense. (Smith)		$0	-$18,904		$0	$0	
E-193	Customer Accts - Common Use	903.050	$0	-$964,048	-$964,048	$0	$0	$0
	1. To adjust common use billings. (Young)		$0	-$964,048		$0	$0	
E-195	Uncollectible Accounts-MO 100%	904.000	$0	$5,226,492	$5,226,492	$0	$0	$0
	1. To include an annualized level of bad debt (Ferguson)		$0	$1,971,573		$0	$0	
	2. To reclassify bad debt from Evergy Receivables company (Ferguson)		$0	$3,254,919		$0	$0	
E-197	Miscellaneous Customer Accts Expense	905.000	$0	$7,226,395	$7,226,395	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$99		$0	$0	
	2. To reclassify account receivable bank fees to above the line. (Smith)		$0	$8,056,243		$0	$0	
	3. To adjust test year for 12/31/25 account receivable bank fees. (Smith)		$0	-$829,749		$0	$0	

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E-200	Customer Service Suprv	907.000	$0	-$8,333	-$8,333	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$8,333		$0	$0	
	2. To adjust for incentive compensation.		$0	$0		$0	$0	
	3. To adjust for long term incentive compensation.		$0	$0		$0	$0	
	4. To adjust for employee level.		$0	$0		$0	$0	
	5. To adjust for VS 11 labor.		$0	$0		$0	$0	
	6. To adjust for the Owensville purchase.		$0	$0		$0	$0	
E-201	Customer Assistance Exp-100% MO	908.000	$0	-$298,807	-$298,807	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$35,229		$0	$0	
	2. To adjust advertising expense. (Smith)		$0	-$263		$0	$0	
	3. To adjust the test year to match the Commission ordered ratepayer expense level for ERPP. (Ferguson)		$0	$104,913		$0	$0	
	4. To adjust the test year to match the Commission ordered annual funding level for IEW. (Ferguson)		$0	$114,356		$0	$0	
	5. Adjustment to the amortization expense for the Income Eligible Weatherization Program. (Ferguson)		$0	$32,081		$0	$0	
	6. To remove dues and donations from the test year. (Bailey)		$0	$0		$0	$0	
	7. To adjust the amortization of the DSM opt-out reg assets. (Bailey)		$0	-$514,665		$0	$0	
E-203	Customer Assistance Expense-Allocated	908.000	$0	-$380	-$380	$0	$0	$0
	1. To remove dues and donations from the test year. (Bailey)		$0	-$380		$0	$0	
	2. No Adjustment		$0	$0		$0	$0	
	3. No Adjustment		$0	$0		$0	$0	
E-204	Cust Assist Exp - Exp Rider 343 MEIAA4	908.100	$0	-$322,520	-$322,520	$0	$0	$0
	1. To remove test year MEEIA non-labor expense. (Ferguson)		$0	-$322,520		$0	$0	
E-205	Customer Assistance Exp-MEEIA 100% MO	908.500	$0	-$10,312,805	-$10,312,805	$0	$0	$0
	1. To remove test year MEEIA rider over/under amount. (Ferguson)		$0	-$10,312,805		$0	$0	
E-207	Information and Instruction Advertising - Alloc	909.000	$0	$58,707	$58,707	$0	$0	$0
	1. To include ongoing expenses related to time of use customer education. (Bailey)		$0	$82,884		$0	$0	
	2. To adjust advertising expense. (Smith)		$0	-$24,177		$0	$0	
E-209	Inform & Instructional Advertising-KS	909.000	$0	-$1,405	-$1,405	$0	$0	$0
	1. To adjust advertising expense. (Smith)		$0	-$1,405		$0	$0	

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E-210	Misc Cust Accts & Info Exp-Allocated	910.000	$0	-$178,503	-$178,503	$0	$0	$0
	1. To remove dues and donations from the test year. (Bailey)		$0	-$28		$0	$0	
	2. To remove severance pay from the test year. (Bailey)		$0	-$178,475		$0	$0	
E-211	Misc Cust Accts & Info Exp-100% MO	910.000	$0	$61,354	$61,354	$0	$0	$0
	2. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$30,448		$0	$0	
	4. To adjust the test year ratepayer expense to match the Commission ordered amount for the Critical Medical Needs Program. (Ferguson)		$0	$14,122		$0	$0	
	5. To adjust the test year ratepayer expense to match the Commission ordered amount for the Rehousing Program. (Ferguson)		$0	$77,680		$0	$0	
E-215	Sales Supervision	911.000	$0	-$1,665	-$1,665	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,665		$0	$0	
	2. To adjust for incentive compensation.		$0	$0		$0	$0	
	3. To adjust for long term incentive compensation.		$0	$0		$0	$0	
	4. To adjust for employee level.		$0	$0		$0	$0	
	5. To adjust for VS 11 Labor.		$0	$0		$0	$0	
E-216	Sales Demonstration and Selling	912.000	$0	-$7,075	-$7,075	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$7,075		$0	$0	
E-218	Miscellaneous Sales Expense	916.000	$0	-$1,240	-$1,240	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$1,240		$0	$0	
	2. No Adjustment		$0	$0		$0	$0	
E-222	Admin & Gen-Administrative Salaries	920.000	$0	-$5,567,605	-$5,567,605	$0	$0	$0
	1. To remove severance pay from the test year. (Bailey)		$0	-$924,547		$0	$0	
	2. To adjust test year for incentive compensation. (Bailey)		$0	$546,948		$0	$0	
	3. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$857,172		$0	$0	
	4. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$4,332,834		$0	$0	
E-223	Admin & General Off Supply	921.000	$0	-$49,433	-$49,433	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$228		$0	$0	
	2. To remove officer expense report items that should have been recorded below the line (CS-11) (Majors)		$0	-$29,102		$0	$0	
	3. To remove dues and donations from the test year. (Bailey)		$0	-$250		$0	$0	
	4. To remove test year EEI Dues. (Bailey)		$0	-$19,853		$0	$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-224	Admin Expense Transfer Credit	922.000	$0	$120,507	$120,507	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	$120,507		$0	$0	
E-227	Property Insurance	924.000	$0	$191,151	$191,151	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$35		$0	$0	
	2. To include annualized level in property insurance through 6/30/25 (Nieto)		$0	-$282,084		$0	$0	
	3. Allocate pre-merger property insurance policy refunds to associated operating units (CS-11) (Majors)		$0	$473,270		$0	$0	
E-228	Injuries and Damages	925.000	$0	-$2,112,155	-$2,112,155	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$32		$0	$0	
	2. To include annualized level of insurance expense through 6/30/25 (Nieto)		$0	-$429,094		$0	$0	
	3. To include an annualized level of injuries and damages (Ferguson)		$0	-$1,683,029		$0	$0	
E-229	Employee Pensions	926.000	$0	-$28,060	-$28,060	$0	$0	$0
	1. To include a normalized level of SERP Expense (Majors)		$0	$32,654		$0	$0	
	2. To include an annualized level of Pension Expense (Majors)		$0	-$60,714		$0	$0	
E-230	Employee OPEB	926.000	$0	$962,004	$962,004	$0	$0	$0
	1. To include annualized OPEB's at $0 (Majors)		$0	$962,004		$0	$0	
E-231	Other Miscellaneous Employee Benefits	926.000	$0	$547,673	$547,673	$0	$0	$0
	1. To adjust test year benefits for the update period 12 months ending 12/31/2025. (Bailey)		$0	$547,673		$0	$0	
E-233	Reg Comm Exp - FERC Assment	928.000	$0	$92,586	$92,586	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$3,646		$0	$0	
	2. To annualize FERC assessment. (Smith)		$0	$96,232		$0	$0	
E-234	Reg Comm Exp - MPSC Assment - 100% MO	928.000	$0	$318,167	$318,167	$0	$0	$0
	1. To annualize PSC assessment. (Smith)		$0	$318,167		$0	$0	
E-236	Reg Comm Exp - MO Proceeding 100% MO	928.000	$0	$30,597	$30,597	$0	$0	$0
	1. To include a normalized level of rate case expense. (Ferguson)		$0	$30,597		$0	$0	
E-245	Miscellaneous General Expense	930.200	$0	-$1,088,302	-$1,088,302	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	$3,033		$0	$0	
	2. To remove equity compensation charged to expense (CS-11) (Majors)		$0	-$634,946		$0	$0	

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	3. To remove dues and donations from the test year. (Bailey)		$0	-$28,556		$0	$0	
	4. To remove test year EEI Dues. (Bailey)		$0	-$427,833		$0	$0	
E-246	Admin & General Expense-Rents-Allocated	931.000	$0	-$250,081	-$250,081	$0	$0	$0
	1. One time rent expense correction, one time correction related to 1KC prepaid rent (CS-11) (Majors)		$0	-$153,504		$0	$0	
	2. To update lease expense. (Ferguson)		$0	-$96,577		$0	$0	
E-248	Transportation Expense	933.000	$0	-$1,322,608	-$1,322,608	$0	$0	$0
	1. To remove depreciation clearings from O&M. (Nieto)		$0	-$1,322,608		$0	$0	
E-251	Maintenance Of General Plant	935.000	$0	-$5,436,229	-$5,436,229	$0	$0	$0
	1. To adjust test year for 12/31/25 payroll. (Bailey)		$0	-$354		$0	$0	
	2. To adjust IT software maintenance through 12/31/25. (Smith)		$0	-$5,435,875		$0	$0	
E-252	General Maintenance Computer Hardware	935.010	$0	$554,150	$554,150	$0	$0	$0
	1. To adjust IT software maintenance through 12/31/25. (Smith)		$0	$554,150		$0	$0	
E-253	General Maintenance Computer Software	935.020	$0	$5,065,906	$5,065,906	$0	$0	$0
	1. To adjust IT software maintenance through 12/31/25. (Smith)		$0	$5,065,906		$0	$0	
E-255	General Maint-Common Use	935.050	$0	-$2,570,336	-$2,570,336	$0	$0	$0
	1. To adjust common use billings. (Young)		$0	-$2,570,336		$0	$0	
E-259	Depreciation Expense, Dep. Exp.	403.000	$0	$0	$0	$0	-$133,650,677	-$133,650,677
	1. To Annualize Depreciation Expense		$0	$0		$0	-$133,650,677	
	3. To reduce depreciation expense charged to O&M.		$0	$0		$0	$0	
	4. To remove gas allocation.		$0	$0		$0	$0	
E-260	Depreciation Exp Software Amrt	403.010	$0	$0	$0	$0	$43,292,454	$43,292,454
	1. To annualize amortization of intangible assets. (Young)		$0	$0		$0	$43,292,454	
	No Adjustment		$0	$0		$0	$0	
E-265	Amortization of Limited Term Plant-Allocated	404.000	$0	-$234,498	-$234,498	$0	$0	$0
	1. To annualize amortization of intangible assets. (Young)		$0	-$234,498		$0	$0	
E-268	Amortization of Other Plant-Allocated	405.010	$0	-$63,294,064	-$63,294,064	$0	$0	$0
	1. To annualize amortization of intangible assets. (Young)		$0	-$67,721,150		$0	$0	

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	2. To move Uplight amortization into an allocated account. (Young)		$0	$4,427,086		$0	$0	
E-269	Amortization of Other Plant - MO	405.010	$0	-$3,553,885	-$3,553,885	$0	$0	$0
	1. To amortize reserve deficiency. (Young)		$0	$873,201		$0	$0	
	2. To move Uplight amortization into an allocated account. (Young)		$0	-$4,427,086		$0	$0	
E-271	Amortization of Cloud Dev Cost	405.935	$0	-$720,375	-$720,375	$0	$0	$0
	1. To annualize amortization of intangible assets. (Young)		$0	-$720,375		$0	$0	
E-275	Regulatory Debits - MO	407.300	$0	-$621,149	-$621,149	$0	$0	$0
	1. To remove Covid AAO from Test Year (Bailey)		$0	-$866,406		$0	$0	
	2. To remove 2022 TOU education amortization included in test year. (Bailey)		$0	-$397,074		$0	$0	
	3. To remove an annual amortization of customer education costs based on a 4 year amortization. (Bailey)		$0	-$24,697		$0	$0	
	4. To include mandatory time of use program deferrals. (Bailey)		$0	$921,921		$0	$0	
	5. To include a 4 year amortization consistent with ET-2021-0151. (Bailey)		$0	$218,939		$0	$0	
	6. To write off Time of Use education costs, Stipulation in ER-2024-0189 (CS-11) (Majors)		$0	-$500,000		$0	$0	
	7. To include an annual amortization for PAYS program, based on 12 years. (Ferguson)		$0	$22,120		$0	$0	
	8. TOU Customer Education Costs Amortization (Bailey)		$0	$4,048		$0	$0	
E-277	Pension & OPEB Exp Tracker - NSC RD - MO	407.301	$0	-$19,289,481	-$19,289,481	$0	$0	$0
	1. To include an annualized level of FAS 87 and FAS 88 Amortization Expense (Majors)		$0	-$18,533,369		$0	$0	
	2. To include an annualized level of FAS 106 Amortization Expense (Majors)		$0	-$756,112		$0	$0	
E-281	TOTIT Rider Amortization - MO	407.320	$0	$5,234,785	$5,234,785	$0	$0	$0
	1. Amortize Property Tax Tracker over 4 years. (Bailey)		$0	$5,234,785		$0	$0	
E-283	Reg Asset Depreciation Related - PISA Amort - MO	407.358	$0	$8,000,579	$8,000,579	$0	$0	$0
	1. To amortize PISA deferrals (Young)		$0	$8,000,579		$0	$0	
E-286	Regulatory Credits - MO	407.401	$0	-$973,082	-$973,082	$0	$0	$0
	1. To include annual amortization of hedging gains/losses. (Nieto)		$0	-$793		$0	$0	
	2. To amortize the aggregate prospective tracking assets and liabilities. (Bailey)		$0	$8,496		$0	$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To correct RF27 Project included in Grid Security over/under calculations (CS-11) (Majors)		$0	-$114,278		$0	$0	
	4. To amortize regulatory liability over 4 years - Environmental Insurance Settlements (Majors)		$0	-$866,507		$0	$0	
E-288	Pension & OPEB Exp Tracker - NSC RD - MO 2	407.402	$0	$1,355,394	$1,355,394	$0	$0	$0
	1. Correcting journal entry to account for the joint partner billing process (CS-11) (Majors)		$0	$457,470		$0	$0	
	2. Correcting journal entry to account for the joint partner billing process (CS-11) (Majors)		$0	$848,022		$0	$0	
	3. Correcting journal entry to account for the joint partner billing process (CS-11) (Majors)		$0	$49,902		$0	$0	
E-292	TOTIT Rider Deferral - MO	407.420	$0	$7,498,208	$7,498,208	$0	$0	$0
	1. Reverse property tax tracker deferral (Bailey)		$0	$7,498,208		$0	$0	
E-294	Contra PISA Depr and Amort Exp - MO	407.426	$0	$32,571,747	$32,571,747	$0	$0	$0
	1. To remove test year PISA deferral Contra Account (CS-11) (Majors)		$0	$32,571,747		$0	$0	
E-304	KCMO City Earnings Tax-100% MO	408.110	$0	-$12,762	-$12,762	$0	$0	$0
	1. To normalize KC earnings tax. (Young)		$0	-$12,762		$0	$0	
	2. No Adjustment		$0	$0		$0	$0	
	No adjustment		$0	$0		$0	$0	
	No adjustment		$0	$0		$0	$0	
	No adjustment		$0	$0		$0	$0	
	No adjustment		$0	$0		$0	$0	
	No adjustment		$0	$0		$0	$0	
E-306	Property Tax	408.120	$0	$3,039,768	$3,039,768	$0	$0	$0
	1. To adjust test year property tax expense to reflect 2025 property taxes. (Bailey)		$0	$3,039,768		$0	$0	
E-308	Payroll Tax, incl Unemployment	408.140	$0	$450,391	$450,391	$0	$0	$0
	1. To adjust test year for payroll taxes through the update period 12/31/25. (Bailey)		$0	$450,391		$0	$0	
E-313	Current Income Taxes	409.100	$0	$0	$0	$0	-$47,579,580	-$47,579,580
	1. To Annualize Current Income Taxes		$0	$0		$0	-$47,579,580	
	No Adjustment		$0	$0		$0	$0	
E-316	Deferred Income Taxes - Def. Inc. Tax.		$0	$0	$0	$0	-$9,757,831	-$9,757,831
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		$0	$0		$0	-$9,757,831	
	No Adjustment		$0	$0		$0	$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-317	Amortization of Deferred ITC		$0	$0	$0	$0	$1,262,982	$1,262,982
	1. To Annualize Amortization of Deferred ITC		$0	$0		$0	$1,262,982	
E-318	Additional DIT		$0	$0	$0	$0	$2,105,590	$2,105,590
	1. To Annualize Additional DIT		$0	$0		$0	$2,105,590	
E-319	Amortization COR Stip ER-2007-0291		$0	$0	$0	$0	$354,438	$354,438
	1. To Annualize Amortization COR Stip ER-2007-0291		$0	$0		$0	$354,438	
E-320	Amortization of Protected EDIT		$0	$0	$0	$0	-$6,581,374	-$6,581,374
	1. To Annualize Amortization of Protected EDIT		$0	$0		$0	-$6,581,374	
E-321	Amortization of Unprotected EDIT		$0	$0	$0	$0	-$2,581,777	-$2,581,777
	1. To Annualize Amortization of Unprotected EDIT		$0	$0		$0	-$2,581,777	
E-322	Amortization of IRA Tracker		$0	$0	$0	$0	-$7,077,279	-$7,077,279
	1. To Annualize Amortization of IRA Tracker		$0	$0		$0	-$7,077,279	
	Total Operating Revenues		$0	$0	$0	$0	-$44,996,339	-$44,996,339
	Total Operating & Maint. Expense		$0	-$124,872,256	-$124,872,256	$0	-$160,213,054	-$160,213,054

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.10% Return	E 7.23% Return	F 7.35% Return
1	TOTAL NET INCOME BEFORE TAXES		$200,564,760	$251,089,535	$257,412,153	$263,685,761
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		$266,535,904	$266,535,904	$266,535,904	$266,535,904
4	Plant Amortization		$5,331,543	$5,331,543	$5,331,543	$5,331,543
5	Book Nuclear Fuel Amortization		$14,029,936	$14,029,936	$14,029,936	$14,029,936
6	Meals		$387,283	$387,283	$387,283	$387,283
7	Test		$0	$0	$0	$0
8	TOTAL ADD TO NET INCOME BEFORE TAXES		$286,284,666	$286,284,666	$286,284,666	$286,284,666
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.2270%	$83,129,229	$83,129,229	$83,129,229	$83,129,229
11	Tax Straight-Line Depreciation		$201,385,667	$201,385,667	$201,385,667	$201,385,667
12	IRS Plant Amortization		$32,934,168	$32,934,168	$32,934,168	$32,934,168
13	IRS Nuclear Fuel Amortization		$13,238,742	$13,238,742	$13,238,742	$13,238,742
14	Employee 401K ESOP Deduction		$447,596	$447,596	$447,596	$447,596
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		$331,135,402	$331,135,402	$331,135,402	$331,135,402
16	NET TAXABLE INCOME		$155,714,024	$206,238,799	$212,561,417	$218,835,025
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		$155,714,024	$206,238,799	$212,561,417	$218,835,025
19	Deduct Missouri Income Tax at the Rate of	100.000%	$6,384,306	$8,200,722	$8,428,026	$8,653,569
20	Deduct City Inc Tax - Fed. Inc. Tax		$0	$0	$0	$0
21	Federal Taxable Income - Fed. Inc. Tax		$149,329,718	$198,038,077	$204,133,391	$210,181,456
22	Federal Income Tax at the Rate of	21.00%	$31,359,241	$41,587,996	$42,868,012	$44,138,106
23	Subtract Federal Income Tax Credits					
24	Wind Production Credit		$0	$0	$0	$0
25	Research and Development Credit		$1,938,808	$1,938,808	$1,938,808	$1,938,808
26	Fuel Tax Credit		$7,672	$7,671	$7,672	$7,672
27	Solar Production Tax Credit		$182,455	$182,455	$182,455	$182,455
28	Nuclear Production Tax Credit Transfers		$37,017,568	$37,017,568	$37,017,568	$37,017,568
29	Net Federal Income Tax		-$7,787,262	$2,441,494	$3,721,509	$4,991,603
30	PROVISION FOR MO. INCOME TAX					
31	Net Taxable Income - MO. Inc. Tax		$155,714,024	$206,238,799	$212,561,417	$218,835,025
32	Deduct Federal Income Tax at the Rate of	50.000%	-$3,893,631	$1,220,747	$1,860,755	$2,495,802
33	Deduct City Income Tax - MO. Inc. Tax		$0	$0	$0	$0
34	Missouri Taxable Income - MO. Inc. Tax		$159,607,655	$205,018,052	$210,700,662	$216,339,223
35	Subtract Missouri Income Tax Credits					
36	MO State Credit		$0	$0	$0	$0
37	Missouri Income Tax at the Rate of	4.000%	$6,384,306	$8,200,722	$8,428,026	$8,653,569
38	PROVISION FOR CITY INCOME TAX					
39	Net Taxable Income - City Inc. Tax		$155,714,024	$206,238,799	$212,561,417	$218,835,025
40	Deduct Federal Income Tax - City Inc. Tax		-$7,787,262	$2,441,494	$3,721,509	$4,991,603
41	Deduct Missouri Income Tax - City Inc. Tax		$6,384,306	$8,200,722	$8,428,026	$8,653,569
42	City Taxable Income		$157,116,980	$195,596,583	$200,411,882	$205,189,853
43	Subtract City Income Tax Credits					
44	Test City Credit		$0	$0	$0	$0
45	City Income Tax at the Rate of	0.000%	$0	$0	$0	$0
46	SUMMARY OF CURRENT INCOME TAX					
47	Federal Income Tax		-$7,787,262	$2,441,494	$3,721,509	$4,991,603
48	State Income Tax		$6,384,306	$8,200,722	$8,428,026	$8,653,569
49	City Income Tax		$0	$0	$0	$0
50	TOTAL SUMMARY OF CURRENT INCOME TAX		-$1,402,956	$10,642,216	$12,149,535	$13,645,172
51	DEFERRED INCOME TAXES					
52	Deferred Income Taxes - Def. Inc. Tax.		-$9,140,010	-$9,140,010	-$9,140,010	-$9,140,010
53	Amortization of Deferred ITC		-$1,548,360	-$1,548,360	-$1,548,360	-$1,548,360
54	Additional DIT		$2,105,590	$2,105,590	$2,105,590	$2,105,590
55	Amortization COR Stip ER-2007-0291		$354,438	$354,438	$354,438	$354,438
56	Amortization of Protected EDIT		-$6,581,374	-$6,581,374	-$6,581,374	-$6,581,374
57	Amortization of Unprotected EDIT		-$2,581,777	-$2,581,777	-$2,581,777	-$2,581,777
58	Amortization of IRA Tracker		-$7,077,279	-$7,077,279	-$7,077,279	-$7,077,279
59	TOTAL DEFERRED INCOME TAXES		-$24,468,772	-$24,468,772	-$24,468,772	-$24,468,772
60	TOTAL INCOME TAX		-$25,871,728	-$13,826,556	-$12,319,237	-$10,823,600

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.48%	F Weighted Cost of Capital 9.73%	G Weighted Cost of Capital 9.98%
1	Common Stock	$3,456,572,771	51.38%		4.870%	4.999%	5.127%
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	$3,271,393,374	48.62%	4.58%	2.227%	2.227%	2.227%
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	$6,727,966,145	100.00%		7.097%	7.226%	7.354%
8	PreTax Cost of Capital				7.362%	7.529%	7.695%