BEFORE THE STATE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE JOINT APPLICATION OF EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC., AND EVERGY METRO, INC. FOR APPROVAL TO MAKE CERTAIN CHANGES IN THEIR CHARGES FOR ELECTRIC SERVICE	))))))	**DOCKET NO. 23-EKCE-775-RTS**

PUBLIC
DIRECT TESTIMONY AND SCHEDULES OF

GLENN A. WATKINS

RE: CLASS COST OF SERVICE
CLASS REVENUE ALLOCATION
AND
RESIDENTIAL RATE DESIGN

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

AUGUST 29, 2023

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EXHIBITS

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Glenn A. Watkins. My business address is 6377 Mattawan Trail, Mechanicsville, Virginia 23116.

Q. What is your professional and educational background?

A. I am President and Senior Economist with Technical Associates, Inc., which is an economics and financial consulting firm with offices in the Richmond, Virginia area. Except for a six-month period during 1987 in which I was employed by Old Dominion Electric Cooperative as its forecasting and rate economist, I have been employed by Technical Associates continuously since 1980.

During my career at Technical Associates, I have conducted marginal and embedded cost of service, rate design, cost of capital, revenue requirement, and load forecasting studies involving numerous electric, gas, water/wastewater, and telephone utilities. I have provided expert testimony on more than 250 occasions in Alabama, Arizona, Delaware, Georgia, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Montana, Nevada, New Jersey, North Carolina, Ohio, Pennsylvania, Vermont, Virginia, South Carolina, Washington, and West Virginia.

I hold an M.B.A and B.S in economics from Virginia Commonwealth University and am a Certified Rate of Return Analyst. A more complete description of my education and experience as well as a list of my prior testimonies is provided in my Schedule GAW-1.

Q. Have you previously provided testimony before this Commission?

A. Yes. I have provided testimony before this Commission on several occasions, including a recent Atmos Energy Corporation rate case (Docket No. 23-ATMG-359-RTS), and general rate cases involving Black Hills Energy (Docket No. 21-BHCG-418-RTS), Southern Pioneer Electric Company (Docket No. 20-SPEE-169-RTS), Kansas Gas Service (Docket Nos. 18-KGSG-560-RTS and 16-KGSG-491-RTS), and Atmos Energy Corporation (Docket No. 19-ATMG-525-RTS) on behalf of the Citizens' Utility Ratepayer Board ("CURB").

Q. What is the purpose of your testimony in this proceeding?

A. Technical Associates, Inc. ("TAI") has been engaged by CURB to investigate and evaluate the joint rate application filed by Evergy Kansas Metro ("Metro" or "Company') and Evergy Kansas Central ("Central" or "Company") as it relates to: (1) Metro's jurisdictional cost allocations; (2) class cost of service studies ("CCOSS") for Central and Metro; (3) class revenue allocations for Central and Metro; and (4) proposed Residential rate designs for Central and Metro. The purpose of my testimony is to present the findings of my investigation and offer my recommendations to the Commission in these areas.

Q. Please provide a summary of your recommendations.

A. The Company's proposed Four Coincident Peak ("4-CP") method to allocate generation plant costs within its Metro jurisdictional study does not reasonably reflect cost causation, is unfair to Kansas ratepayers, and is inconsistent with the long-standing practice of this Commission concerning Metro's jurisdictional allocations.

With regard to class cost of service, the Company claims to have utilized the Average & Excess ("A&E") method to allocate generation plant costs, however, the Company's allocation of such costs is not in accordance with the A&E method and results in nothing more than generation plant costs being allocated on the 4-CP method. As a result, I have conducted alternative CCOSS for each service territory that more reasonably reflect how each Company's portfolio of generation plant is planned, designed, and operated for the benefit of all customers.

With regard to class revenue allocations, I have developed and recommend alternative class revenue changes for both Metro and Central.

With regard to Residential rate designs, I recommend that the fixed monthly customer charges for both Metro and Central be maintained at their current levels. Finally, I offer comments and suggestions regarding the Company's voluntary Residential Time-of-Use ("TOU") and demand-based rate schedules.

II. COST ALLOCATION CONCEPTS AND METHODS

Q. Please briefly explain the concept of utility cost allocations and their purposes in rate proceedings.

A. As in most states, the Kansas Corporation Commission relies upon embedded cost allocation studies in order to develop overall jurisdictional revenue requirements, as well as to evaluate individual class revenue responsibility.

Embedded cost allocation (cost of service) studies are also referred to as fully allocated cost studies because the majority of a public utility's plant investment and expenses are incurred to serve all customers in a joint manner. Accordingly, most costs

cannot be specifically attributed to a particular jurisdiction or class of customers. To the extent that certain costs can be specifically attributed to a particular jurisdiction or class of customers, these costs are directly assigned to that jurisdiction or customer class within the various cost studies. Since most of a utility's costs of providing service are jointly incurred to serve all or most customers, they must be allocated across specific jurisdictions and customer rate classes.

It is generally accepted that, to the extent possible, joint costs should be allocated to jurisdictions and customer classes based on the concept of cost causation. That is, costs are allocated based on analyses that measure the causes of the incurrence of costs by the utility. Although cost analysts strive to abide by this concept to the greatest extent practical, some categories of costs, such as corporate overhead costs, cannot be attributed to specific exogenous measures or factors and must be subjectively assigned or allocated across jurisdictions and individual customer rate classes. With regard to those costs to which cost causation can be attributed, there is often disagreement among cost of service experts on what is an appropriate cost causation measure or factor (e.g., peak demand, energy usage, number of customers, etc.).

Q. In your opinion, how should the results of cost allocation studies be utilized in the ratemaking process?

A. Although there are certain principles used by all cost of service analysts, there are often significant disagreements on the specific factors that drive individual costs. These disagreements arise due to the quality of data and level of detail available from financial records. There are also fundamental differences in opinions regarding the cost causation

factors that should be considered to properly allocate costs to jurisdictions and individual customer classes. Furthermore, and as mentioned previously, numerous subjective decisions are required to allocate the myriad of jointly incurred costs. In this regard, two different cost studies conducted for the same utility and same time period can, and often do, yield different results.

A distinction must be made between jurisdictional and class cost of service studies. In practice and with regard to jurisdictional cost allocations, a state regulator will select a particular jurisdictional cost study in order to develop the overall jurisdictional revenue requirement. However, with regard to CCOSS, regulators should consider cost allocations only as a guide, with the results being used as one of many tools to assign class revenue responsibility when cost causation factors cannot be realistically ascribed to certain costs.

Q. Have the higher courts opined on the usefulness of cost allocations for purposes of establishing revenue responsibility and rates?

A. Yes. In an important regulatory case involving Colorado Interstate Gas Company and the Federal Power Commission (predecessor to the Federal Energy Regulatory Commission ("FERC")), the United States Supreme Court stated:

> But where as here several classes of services have a common use of the same property, difficulties of separation are obvious. Allocation of costs is not a matter for the slide-rule. It involves judgment on a myriad of facts. It has no claim to an exact science.[1]

[1] *Colorado Interstate Gas Co. v. FPC*, 324 U.S. 581, 589 (1945).

Q. Does your opinion and the findings of the U.S. Supreme Court imply that cost allocations should play no role in the ratemaking process?

A. Not at all. It simply means that regulators should consider the fact that cost allocation results are not surgically precise and that alternative, yet equally defensible approaches may produce significantly different results. In this regard, when all cost allocation approaches consistently show that certain classes are over or under contributing to costs and/or profits, there is a strong rationale for assigning smaller or greater percentage rate increases to these classes. On the other hand, if one set of cost allocation approaches show dramatically different results than another approach, caution should be exercised in assigning disproportionately larger or smaller percentage increases to the classes in question.

Q. Please explain how you proceeded with your analysis of the Company's jurisdictional and class cost of service studies.

A. In conducting my independent analysis, I reviewed the structure and organization of the Company's jurisdictional and class cost of service studies and reviewed the accuracy and completeness of the primary drivers (allocators) used to assign costs to jurisdictions as well as Kansas retail classes. Next, I examined Evergy's selection of allocators to specific rate base, revenue, and expense accounts. Finally, I verified the accuracy of the Company's jurisdictional and class cost of service models by replicating the Company's results using my own computer model.

Q. Please explain the cost causation concepts relating to the allocation of generation plant.

A. Utilities design and build generation facilities to meet the energy and demand requirements of their customers on a collective basis. Because of this, and the physical laws of electricity, it is impossible to determine which customers are being served by which facilities. As such, production facilities are joint costs (i.e., used by all customers). Because of this commonality, production-related costs are not directly known for any customer or customer group and must somehow be allocated.

If all customers used electricity at a constant rate (load) throughout the year, there would be no disagreement as to the proper assignment of generation-related costs. All analysts would agree that energy usage in terms of kilowatt-hour ("kWh") would be the proper approach to reflect cost causation and cost incidence. However, the Company experiences periods (hours) of higher demand during certain times of the year and across various hours of the day. Moreover, all customers do not contribute in equal proportions to these varying demands placed on the generation system.

To further complicate matters, the electric utility industry is somewhat unique in that there is a distinct energy (variable cost)/capacity (fixed cost) trade-off relating to production costs. That is, utilities design their mix of production facilities to minimize the total costs of variable energy and fixed capacity, while also ensuring there is enough available capacity to meet peak demand requirements. The trade-off occurs between the level of fixed investment per kilowatt unit of capacity ("kW") and the variable cost of producing a unit of output (i.e., kWh). Nuclear and coal units require high capital expenditures resulting in large investments per kW of capacity but operate very efficiently

such that their variable running costs per kWh are very low. Conversely, combustion turbine units are relatively inexpensive to build per kW of capacity but are much less efficient and incur significantly higher variable running costs per kWh of output. Due to varying levels of demand placed on a utility's system over the course of each day, month, and year, there is a unique optimal mix of production facilities for each utility that minimizes the total cost of capacity and energy (i.e., its total cost of service).

The investment (capacity) costs of generation facilities are fixed in nature and are considered sunk investment costs. At the same time, the energy cost of running generation plants tends to be almost all variable in nature such that base load units tend to have low variable running costs whereas peaking units tend to have much higher variable running costs per kWh. As a result, generation assets tend to be dispatched based upon the variable running costs of each unit wherein lower variable cost units are dispatched before higher cost units. As such, total system production costs vary each hour of the year.

Q. Approximately how many cost allocation methodologies exist relating to the allocation of generation plant?

A. The current National Association of Regulatory Utility Commissioners ("NARUC") Electric Utility Cost Allocation Manual discusses at least 13 embedded demand allocation methods, while Dr. James Bonbright notes the existence of at least 29 demand allocation methods in his treatise Principles of Public Utility Rates.[2]

[2] JAMES C. BONBRIGHT, ALBERT L. DANIELSEN, DAVID R. KAMERSCHEN, PRINCIPLES OF PUBLIC UTILITY RATES 495 (2nd ed., 1988).

Q. Briefly discuss common generation cost allocation methodologies.

A. A brief description of the most common fully allocated cost methodologies follows:

Single and Four Coincident Peak ("1-CP" and "4-CP")

The basic concept underlying the 1-CP and 4-CP methods is that an electric utility must have enough capacity available to meet its customers' peak coincident demand. As such, advocates of the 1-CP or 4-CP methods reason that customers (jurisdictional or classes) should be responsible for fixed capacity costs based on their respective contributions to this peak system load. The major advantages of these two methods are that the concepts are easy to understand, the analyses required to conduct a CCOSS are relatively simple, and the data requirements are significantly less than some of the more complex methods.

However, the 1-CP and 4-CP methods have several shortcomings. First, these methods totally ignore the capacity/energy trade-off inherent in the electric utility industry. That is, under these methods, the sole criterion for assigning fixed generation costs is the classes' relative contributions to system peak load during the highest one or four hours of the year. These methods do not consider, in any way, the extent to which customers use these facilities during the other hours of the year. This may have severe consequences because a utility's planning decisions regarding the amount and type of generation capacity to build and install is predicated not only on the maximum system load, but also on how customers demand electricity throughout the year (i.e., load duration). To illustrate, if a utility such as Evergy had a peak load of 3,300 megawatts ("MW") and its actual optimal generation mix included an assortment of sources (nuclear, coal, combined cycle, combustion turbine natural gas units, hydro, and solar), the total cost of capacity would be

significantly higher than if the utility only had to consider meeting this peak load for 1 or 4 hours of the year. This is because the utility would install the cheapest type of plant (i.e., peaker units) if it only had to consider one or four hours a year. This primary shortcoming of the 1-CP and 4-CP methods is readily apparent for Evergy, due to its large investments in nuclear and coal generating units compared to its relatively small investment in peaker units.

There are two other major shortcomings of the 1-CP and 4-CP methods. First, the results produced with these methods can be unstable from year to year. This is because the hour in which a utility peaks annually is largely a function of weather. Therefore, annual peak load depends on when severe weather occurs. If this occurs on a weekend or holiday, relative class contributions to the peak load will likely be significantly different than if the peak occurred during a weekday. The other major shortcoming of the 1-CP and 4-CP methods is often referred to as the "free ride" problem. This problem can easily be seen with a summer peaking utility that peaks about 5:00 p.m. Because streetlights are not on at this time of day, this class will not be assigned any capacity costs and will, therefore, enjoy a "free ride" on the assignment of generation costs that this class requires.

Summer and Winter Coincident Peak ("S/W Peak")

The S/W Peak method was developed because some utilities' annual peak loads occur in the summer during some years and in the winter during others. Because customers' usage and load characteristics may vary by season, the S/W Peak attempts to recognize this. This method is essentially the same as the 1-CP method except that two hours of load are considered instead of one. This method has essentially the same strengths

and weaknesses as the 1-CP and 4-CP methods and is no more reasonable than the 1-CP or 4-CP methods.

12-Coincident Peak ("12-CP")

Arithmetically, the 12-CP method is essentially the same as the 1-CP and 4-CP methods except that class contributions to each monthly peak are considered. Although the 12-CP method bears little resemblance to how utilities design and build their systems, the results produced by this method better reflect the cost incidence of a utility's generation facilities than do the 1-CP or 4-CP methods.

Most electric utilities have distinct seasonal load patterns such that there are high system peaks during the winter and summer months, and significantly lower system peaks during the spring and autumn months. By assigning class responsibilities based on their respective contributions throughout the year, consideration is given to the fact that utilities will call on all of their resources during the highest peaks, and only use their most efficient plants during lower peak periods. Therefore, the capacity/energy trade-off is implicitly considered to some extent under this method.

The major shortcoming of the 12-CP method is that accurate load data is required by class throughout the year. This generally requires a utility to maintain ongoing load studies. However, once a system to record class load data is in place, the administration and maintenance of such a system is not overly cumbersome for larger utilities. Another potential shortcoming of the 12-CP method is that, because all monthly system peaks may occur during daylight hours, lighting classes may enjoy a free ride under this method.

Peak and Average ("P&A")

The various P&A methodologies rest on the premise that a utility's generation facilities are designed and placed into service to meet peak load and serve consumers' demands throughout the entire year. Hence, the P&A method assigns capacity costs partially on the basis of contributions to peak load and partially on the basis of consumption throughout the year. Although there is not universal agreement on how peak demands should be measured or how the weighting between peak and average demands should be performed, most electric P&A studies use class contributions to coincident-peak demand for the "peak" portion, and weight the peak and average loads based on some arbitrary factor such as system coincident load factor.

The major strengths of the P&A method are that an attempt is made to recognize the capacity/energy trade-off in the assignment of fixed capacity costs, and that data requirements are minimal. Although the recognition of the capacity/energy trade-off is admittedly arbitrary under the P&A method, most other allocation methods also suffer some degree of arbitrariness.

Average and Excess ("A&E")

The A&E method also considers both peak demands and energy consumption throughout the year. However, the A&E method is much different than the P&A method in both concept and application. The A&E method recognizes class load diversity within a system, such that all classes do not call on the utility's resources to the same degree, at the same times. Mechanically, the A&E method weights average and excess demands based on system coincident load factor. Individual class "excess" demands represent the difference between the class non-coincident peak ("NCP") demand and its average annual

demand. The classes' "excess" demands are then summed to determine the system excess demand. Under this method, it is important to distinguish between coincident and non-coincident demands. Indeed, if coincident demands instead of non-coincident demands are used when calculating class excesses, the end result will be exactly the same as that achieved under the 1-CP method.

However, because electricity cannot be stored and must be consumed instantaneously with production, the A&E method bears no resemblance to how utilities plan, build, and operate their generation facilities. This is because there is no relationship between the sum of diversified individual class demands (NCPs) within the generation function, but rather, generation costs are dependent on hourly contributions to system coincident demand.

Base/Intermediate/Peak ("BIP")

The BIP method is also known as a production stacking method that explicitly recognizes the capacity and energy tradeoff inherent with generating facilities in general, and specifically, recognizes the mix of a particular utility's resources used to serve the varying demands throughout the year. The BIP method classifies and assigns individual generating resources based on their specific purpose and role within the utility's actual portfolio of production resources, and also assigns the dollar amount of investment by type of plant such that a proper weighting of investment costs between expensive base load units relative to inexpensive peaker units are recognized within the cost allocation process.

A major strength of the BIP method is explicit recognition of the fact that individual generating units are placed into service to meet various needs of the system. Expensive base load units, with high capacity factors tend to run constantly throughout the year to

meet the energy needs of all customers. These units operate during all periods of demand including low system load as well as during peak use periods. Base load units are, therefore, classified and allocated based on their roles within the utility's portfolio of resource (i.e., energy requirements).

At the other extreme are the utility's peaker units that are designed, built, and operated only to run a few hours of the year during peak system requirements. These peaker units serve only peak loads and are, therefore, classified and allocated on peak demand.

Situated between the high capacity cost/low energy cost base load units and the low capacity cost/high energy cost peaker units are intermediate generating resources. These units may not be dispatched during the lowest periods of system load but due to their relatively efficient energy costs, are operated during many hours of the year. These intermediate resources are classified and allocated based on their relative usage to peak capability ratios (i.e., their capacity factor).

Hydro units are evaluated on a case-by-case basis. This is because there are several types of hydro generating facilities, including run of the river units that run most of the time with no fuel costs, and units powered by stored water in reservoirs that operate under several environmental and hydrological constraints including flood control, downstream flow requirements, management of fisheries, and watershed replenishment. Within the constraints just noted and due to their ability to store potential energy, these units are generally dispatched on a seasonal or diurnal basis to minimize short-term energy costs and also assist with peak load requirements. Depending on the characteristics of a unit,

hydro facilities may be classified as energy related (e.g., run of the river), peak related, or a combination of energy and demand related (traditional reservoir storage).

Finally, wind and solar generating facilities may only produce energy when environmental conditions like wind or sunshine are present. As a result, their reliability factors are such that they may not be relied upon to meet peak loads at all times. While these non-dispatchable generating resources cannot be entirely relied upon to contributing to peak load requirements, they generally do assist to some degree in meeting peak loads. As such, wind and solar generating units are classified as 50% energy related and 50% demand related.

Probability of Dispatch

The Probability of Dispatch method is the most theoretically correct as well as the most equitable method to allocate generation costs when specific data is available. Under this approach, each generation asset (plant or unit) is evaluated on an hourly basis for every hour of the year (8,760 hours). Each generating asset's capital costs are assigned to individual hours based upon how that individual plant is dispatched or utilized. As such, investment or capital costs are distributed based on how a particular plant is actually utilized. For example, the investment costs associated with base load units which operate almost continuously throughout the year are spread throughout several hours of the year while the investment cost associated with individual peaker units, which operate only a few hours during peak periods are assigned to only those few peak hours. The hourly capacity costs for each generating asset are summed to develop hourly investment cost responsibilities. These hourly investments are then assigned to individual rate classes based on class contributions to system load for each hour of the year. As such, the

Probability of Dispatch method requires a significant amount of data such that hourly output from each generator is required as well as detailed load studies encompassing each hour of the year.

Q. You have discussed the major strengths and weaknesses of the more common generation allocation methodologies. Are any of these methods clearly inferior in your view?

A. Yes. The 1-CP and seasonal CP (such as 4-CP) methods do not reasonably reflect cost causation for vertically integrated electric utilities because these methods ignore the utilization of a utility's facilities. Perhaps the simplest way to explain this is to consider that the methodology selected is used to allocate generation plant investment. Generation investment costs vary from a low of a few hundred dollars per kW of capacity for high operating cost (energy cost) peakers to several thousand dollars per kW for base load nuclear facilities with low operating costs. If a utility were only concerned with being able to meet peak load with no regard to operating costs, it would simply install inexpensive peakers. Under such an unrealistic system design, plant costs would be much lower than in reality, but variable operating costs (primarily fuel costs) would be astronomical and would result in a higher overall cost to serve customers. The 1-CP and seasonal CP methods ignore this very important fact.

Q. Can you provide examples of the energy/capacity tradeoff specific to the Company?

A. Yes. Consider Metro's investment in the Wolf Creek Nuclear Plant which is a base load unit that runs almost continuously throughout the year and has a Metro-owned capacity of

609 MW. Metro's gross investment in this plant is $1.865 billion, which equates to a capacity cost of $3,062 per kW. However, this generating plant operates very efficiently with a Test Year fuel cost of less than ****BEGIN CONFIDENTIAL [redacted] END CONFIDENTIAL**** per kWh of output ****BEGIN CONFIDENTIAL [redacted] END CONFIDENTIAL****. At the other extreme, consider Metro's investment in the Northeast generating units which are peaker units that only operate a few hours of the year and have a combined capacity of 491 MW. The Company's gross investment in these units is $97.031 million, which equates to a capacity cost of only $198 per kW. These units are much less efficient and operate with an average Test Year fuel cost of ****BEGIN CONFIDENTIAL [redacted] END CONFIDENTIAL**** per kWh of output.[3]

Q. Please explain why the energy/capacity tradeoff of generation resources is particularly important as it relates to the proper allocation of Evergy's portfolio of generation assets.

A. Both Metro and Central have a large and diverse portfolio of generation assets including large base load nuclear and coal units, natural gas combined cycle units, gas/oil peaker units, and wind resources. As shown in Table 1 below, the majority of Evergy's investment in generation plant is associated with large nuclear and coal generating units (92.2% Metro and 86.1% Central) that have high fixed investment costs and relatively low variable operating costs and operate to serve load throughout the year. Table 1 also shows that, at the other extreme, Evergy's portfolio of peaker units that only operate a few hours of the

[3] *See* Exhibit GAW-2.

year to meet peak load is very small in terms of its overall investment in generation plant (6.7% Metro and 9.7% Central).

TABLE 1
Evergy's Portfolio of Generating Assets
($ Millions)

	Metro		Central	
Type	Investment	% of Total	Investment	% of Total
Nuclear	$1,864.6	30.1%	$1,968.9	28.4%
Coal	$3,848.0	62.1%	$3,995.9	57.7%
Natural Gas Combined Cycle	$69.9	1.1%	--	--
Oil/Gas Peakers	$417.6	6.7%	$668.9	9.7%
Wind	--	--	$292.0	4.2%
Total	$6,200.1	100.0%	$6,925.7	100.0%

III. METRO JURISDICTIONAL ALLOCATIONS

Q. What cost allocation methodology does the Company propose to utilize for allocating generation plant between its Kansas, Missouri, and FERC jurisdictions in this case?

A. Company witnesses Klote and Wolfram propose to allocate Metro's generation plant based on the 4-CP method.

Q. What rationale does the Company provide in support of its proposal to allocate generation plant based on the 4-CP method?

A. The Company's overarching rationale is that Metro is a summer peaking utility and that it must have enough capacity to meet its peak loads during the summer months.

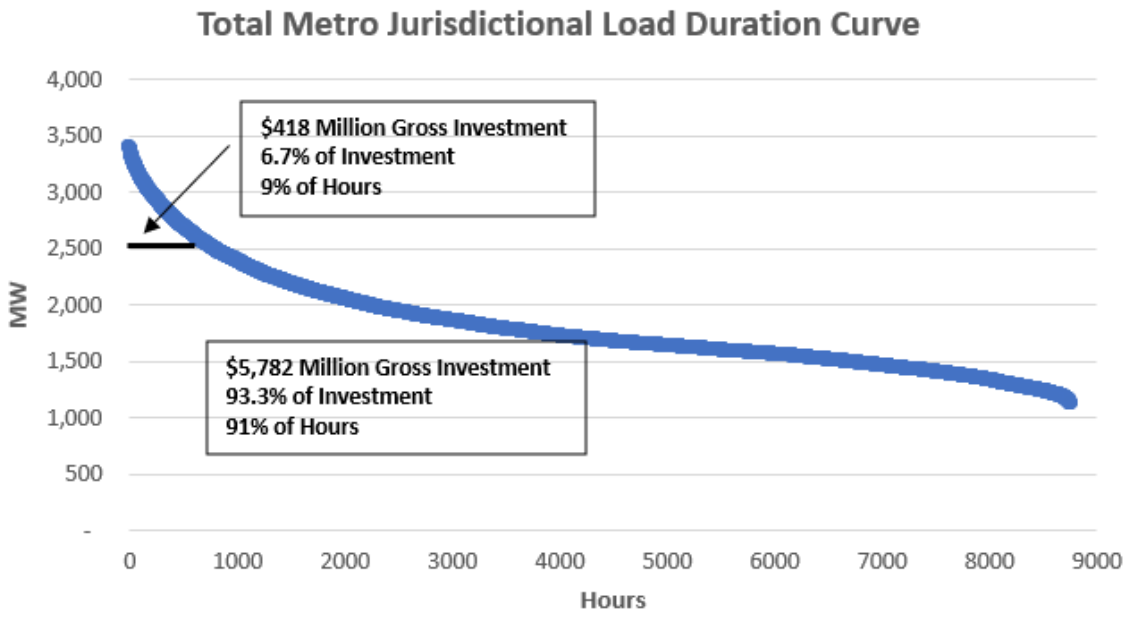
Q. Does the Company's rationale comport with the cost causation associated with Metro's portfolio of generation assets?

A. No. As I explained earlier, every utility, including Metro, plans, designs, and operates its portfolio of generating assets in order to minimize its total cost of providing service. While it is true that Metro has a responsibility to have enough peak generating capacity to meet

its peak loads, this tells us nothing about how the Company's generating assets are configured in order to minimize the total cost. Indeed, if Metro were only concerned about meeting peak load, it would simply build and operate inexpensive peaker units rather than make huge investments in base load nuclear and coal plants.

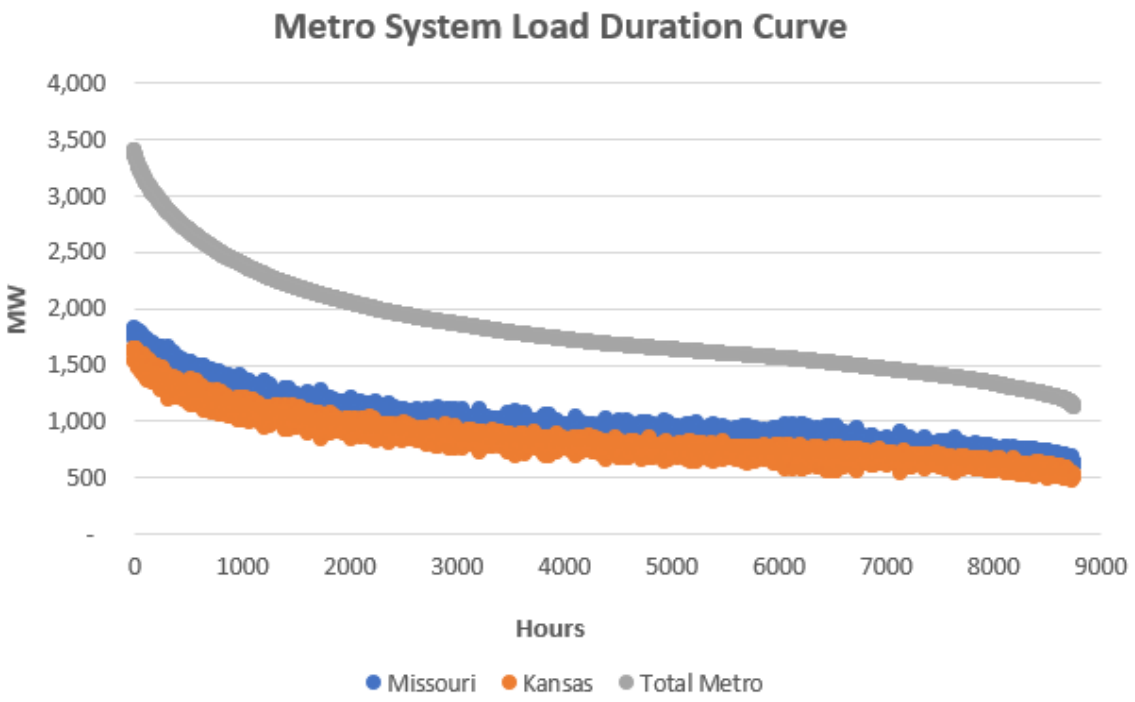
In addition, I was able to develop Metro's total hourly system load duration curve as shown in the following graph.[4] Analysis of these hourly loads indicate that peak loads occurred above 2,500 MW. These total system loads above 2,500 MW comprise 789 hours during the test year. These peak loads represent 9.0% of the total annual hours (there are 8,760 hours in a year). Therefore, even though Metro's peak generating units represent only about 6.7% of the Company's total gross investment in generating plant and operate for only a few hours of the year, the Company's 4-CP method totally ignores the fact that 93.3% of the total plant investment serves non-peak load requirements for 91% of the annual hours. This clearly shows that the 4-CP method is at odds with how Metro plans, designs, and operates its fleet of generating assets.

[4] Developed from data provided in response to CURB-114 and hourly load data provided in Company witness Al Bass' workpapers.



Q. Have you evaluated the load profiles of Metro Kansas versus Evergy Metro Missouri?

A. Yes. The following graph provides the total system load duration curve as well as the corresponding hourly loads from Kansas and Missouri:



As can be seen above, the Kansas and Missouri jurisdictional loads parallel those of the hourly system loads; i.e., both have the same shape as the system load duration curve.

Q. Have you conducted alternative studies that more accurately represent the capacity and energy trade-off exhibited in Metro's generation plant investment?

A. Yes. I have conducted three additional jurisdictional studies utilizing the BIP, P&A, and 12-CP methods.

A. <u>Base-Intermediate-Peak ("BIP") Method</u>

Q. Please explain how you conducted your Metro jurisdictional study utilizing the Base-Intermediate-Peak method.

A. In order to reflect the capacity/energy trade-off inherent in Metro's mix of generating resources, an evaluation of each plant's designed purpose and operational characteristics is required.

Metro's nuclear unit (Wolf Creek) with an owned capacity of 609 MW is operated as a base load unit and provides low cost energy throughout the year. However, with the Company's portfolio of generating assets changing somewhat over the years to incorporate lower carbon and other emissions, the Company's coal and combined cycle units may not currently be considered true base load units. Therefore, the plant investment associated with the Company's individual coal and combined cycle units were classified based on the percent of annual hours that each unit was actually connected to load (dispatched). As examples, Hawthorne 5 was allocated 86% energy/14% demand, La Cygne 1 was allocated 63% energy/37% demand, and Hawthorne 6 was allocated 20% energy/80% demand.

Metro's gas combustion turbine and oil units are peaking units such that the costs associated with these units were allocated 100% on peak demand.

The details of my BIP allocation by individual generation plant are provided in my Schedule GAW-2. My BIP analysis results in Metro's generation plant being allocated 71.86% on energy and 28.14% on demand. It should be noted that my BIP analysis utilizes jurisdictional contributions to 1-CP demands as it is my opinion that this is consistent with the intent and purpose of the BIP allocation methodology.

B. <u>Peak & Average ("P&A") Method</u>

Q. Please explain your Peak & Average analysis.

A. As discussed earlier, the P&A method weights fixed generation capacity costs between energy usage (average demand) and peak demand. In developing the weightings between peak and average, I utilized Metro's system load factor of 47.50% such that this percentage is allocated based on average demand while 52.50% is allocated based on 1-CP demand. Similar to my allocation of demand-related costs under the BIP method, it is my opinion that the 1-CP approach for the demand component better reflects the intent and spirit of the P&A methodology. Therefore, my P&A analysis results in Metro's generation plant being allocated 47.5% on energy and 52.5% on 1-CP demand.

C. 12-CP Method

Q. Please explain your 12-CP analysis.

A. The arithmetic utilized under the 12-CP method is identical to that used under Evergy's 4-CP method except that the average of 12-monthly coincident peak demands are used instead of the Company's selected 4-month coincident peaks.

Q. Please provide a comparison of Metro's generation jurisdictional allocation factors under the Company's 4-CP method and each of the methods you conducted.

A. The following table provides a comparison of generation plant allocation factors under both the Company's proposed 4-CP approach and the alternative allocation methods I conducted:

TABLE 2
Evergy Metro Jurisdictional
Generation Plant Allocation Factors

Method	Kansas	Missouri/FERC
4-CP	47.72%	52.28%
BIP	44.28%	55.72%
P&A	44.90%	55.10%
12-CP	45.68%	54.32%

Q. How do the various methods to allocate Metro's generation plant affect the amount of costs assigned to the Kansas jurisdiction?

A. The following table provides a summary of rate base and operating income based on the Company's updated (True-Up) revenue requirement model provided in response to CURB-134:

TABLE 3
Evergy Metro Kansas Jurisdictional
Operating Income & Rate Base
($000)

Generation Allocation Method	Net Operating Income	Rate Base	ROR
4-CP	$179,205.9	$2,671,257.7	6.71%
BIP	$191,218.4	$2,571,521.8	7.44%
P&A	$189,070.9	$2,589,081.1	7.30%
12-CP	$186,354.9	$2,611,289.2	7.14%

The details of my jurisdictional study utilizing the 12-CP method to allocate generation plant are provided in my Schedule GAW-3. Due to the voluminous nature of the various jurisdictional studies, the details of my other jurisdictional studies are provided in my workpapers.

Q. Given the various allocation methods you investigated, which method do you recommend this Commission utilize in establishing the Kansas jurisdictional revenue requirement?

A. While it is my opinion that the BIP method most accurately and reasonably reflects the cost causation associated with Metro's generation plant investment, I recommend the Commission rely on the 12-CP method in developing the Kansas jurisdictional revenue requirement. As shown in Tables 2 and 3 above, the 12-CP method represents a compromise in the various potential jurisdictional allocation methods. Furthermore, this Commission has consistently utilized the 12-CP method for jurisdictional allocation purposes for the last 40 years (since 1983).

Q. Have you provided the results of your 12-CP jurisdictional allocation study to CURB witness Andrea Crane?

A. Yes. Ms. Crane has incorporated the results of my 12-CP study in developing her recommended revenue requirement for Metro.

IV. CLASS COST OF SERVICE ("CCOSS")

Q. How did the Company allocate production (generation) plant in its CCOSS for both Metro and Central?

A. Company witness Marisol Miller sponsors Evergy's CCOSS for both Metro and Central. Ms. Miller asserts that the Average & Excess Demand ("AED") method was utilized to allocate production plant within its two CCOSS. Specifically, Ms. Miller states:

> "After considerable efforts to determine the most appropriate production allocation methodology in the prior rate case, the Company intends to continue to utilize an Energy Weighted approach, specifically the Average & Excess Demand ("AED") allocation method, incorporating a four (4) Coincident Peak ("CP") component (collectively, "AED-4CP"). An Energy Weighted approach was viewed to be cost effective, balanced through its incorporation of energy, and less subjective than other methods. Utilization of the AED method is an energy-weighted method of production plant allocation that gives classes a reasonable balance between the energy and capacity function of generating facilities."[5]

Q. Is the Company's representation that it utilized the A&E method to allocate production plant accurate?

A. No.

[5] Miller direct testimony, page 31, lines 17-24.

Q. Is the Company's method to allocate production plant an "Energy Weighted approach" that is "balanced through its incorporation of energy?"

A. No.

Q. Does the Company's method to allocation production plant give "classes a reasonable balance between the energy and capacity function of generating facilities?"

A. No.

Q. Please explain.

A. Regardless of Ms. Miller's representation, the Company's production plant allocation factors are, for all intents and purposes, nothing more than a 4-CP allocation factor, as I explain below. The following two tables provide a comparison of the Company's so-called A&E class allocation factors compared to 4-CP and energy allocation factors:

TABLE 4
Miller Cost Allocation Factors
(Metro)

Class	Miller A&E Factor	4-CP	Energy (Average Demand)
Residential	57.97%	57.07%	44.95%
Res DG	0.06%	0.06%	0.12%
SGS	7.07%	7.17%	8.04%
MGS	10.47%	10.61%	11.77%
LGS	24.12%	25.05%	34.51%
EV	0.03%	0.03%	0.01%
Lighting	0.29%	0.02%	0.60%
Total	100.00%	100.00%	100.00%

TABLE 5
Miller Cost Allocation Factors
(Central)

Class	Miller A&E Factor	4-CP	Energy (Average Demand)
Residential	46.17%	45.80%	33.93%
Res DG	0.05%	0.01%	0.08%
SGS	18.73%	18.77%	18.05%
MGS	10.39%	10.52%	12.45%
LGS	13.45%	13.80%	20.05%
LPS	2.19%	2.24%	3.09%
Educational	3.50%	3.50%	3.24%
RTOD	0.11%	0.10%	0.07%
Special Contracts	4.62%	4.78%	7.69%
Interruptible	0.05%	0.00%	0.09%
LTM	0.42%	0.44%	0.68%
EV	0.03%	0.03%	0.01%
Lighting	0.30%	0.00%	0.55%
Total	100.00%	100.00%	100.00%

As can be seen in the tables above, there is absolutely no weight given to energy (average demand) and, in fact, for small volume classes, Ms. Miller's so-called A&E factor actually assigns more costs to small volume classes than the 4-CP method. It, in no way, provides a "balance between the energy and capacity function of generating facilities."

To further explain, consider Metro. The Residential class's energy allocation factor is 44.95% and the corresponding 4-CP allocation factor is 57.07%. Therefore, if any weight is given to energy, the resulting A&E factor (according to Ms. Miller's representation) should result in a value somewhere between 44.95% and 57.07%. However, Ms. Miller's A&E factor for the Residential class is 57.97%, which is even higher than the 4-CP allocation factor for this class. Conversely, if we look at the LGS class, we see that the energy allocation factor is 34.51% and the corresponding 4-CP allocation factor is 25.05%. Therefore, if Ms. Miller's assertion is correct, the resulting

A&E factor would be somewhere between 25.05% and 34.51%. However, this is not true, in that Ms. Miller's A&E factor of 24.12% is even lower than its 4-CP factor for the LGS class and significantly lower than the energy allocation factor for this class. The same misrepresentations exist for Central.

Q. How then did Witness Miller develop the proposed class A&E factors?

A. Witness Miller misapplied the A&E methodology. As explained earlier, the A&E method requires the use of class NCPs and not CPs. However, Witness Miller's so-called A&E approach utilizes class contributions to CP demands. Specifically, Ms. Miller utilized the system 1-CP load factor to weight the calculated "excess" demands based on coincident peaks and not non-coincident peaks. The CPs utilized by Ms. Miller in calculating "excess" demands are based on 4-CP demands, and again, not NCP demands. Because of this, the end result of Ms. Miller's methodology is little more than class allocation factors that are very close to 4-CP demands.

Q. Is there authoritative support for your observation that Ms. Miller misapplied the A&E method?

A. Yes. The NARUC Electric Utility Cost Allocation Manual sets forth in detail how the A&E methodology must be developed and determined. While the relevant section of the NARUC Manual is provided in my Schedule GAW-4, the following are quotes from the Manual that relates to the development and application of the A&E method:

> The method allocates production plant costs to rate classes using factors that combined the classes' average demands and **non-coincident peak (NCP) demands**.[6]
>
> . . .
>
> The allocation factor consists of two parts. The first component of each class's allocation factor is its proportion of total average demand (or energy consumption) times the system load factor. This effectively uses an average demand or total energy allocator to allocate that portion of the utility's generating capacity that would be needed if all customers used energy at a constant 100 percent load factor. The second component of each class's allocation factor is called the "excess demand factor." **It is the proportion of the difference between the sum of all classes' non-coincident peaks and the system average demand**.[7]
>
> . . .
>
> If your objective is -- as it should be using this method --to reflect the impact of average demand on production plant costs, then **it is a mistake to allocate the excess demand with a coincident peak allocation factor** because it produces allocation factors that are identical to those derived using a CP method. Rather, use the NCP to allocate the excess demands.[8] **[Emphasis added]**

Q. Given the Company's stated intention to utilize a weighted energy approach "that gives classes a reasonable balance between the energy and capacity function of generating facilities," have you conducted independent CCOSS that gives recognition to both the energy and capacity functions of generating facilities?

A. Yes. For both Metro and Central, I have conducted CCOSS that utilize the P&A, BIP, and 12-CP methods. First, I will present the results of the Metro studies using these three approaches, then I will present the results of the Central studies using these three approaches.

[6] NARUC Electric Utility Cost Allocation Manual, page 49.
[7] *Id.*
[8] *Id.*, page 50.

A. Metro CCOSS

Q. Please discuss your application of the P&A method as it relates to the Metro CCOSS.

A. With respect to my P&A Metro CCOSS, I have weighted the peak and average components based on the Metro jurisdictional load factor and utilized class contributions to 1-CP within the weighted demand component. This jurisdictional load factor approach then allocates 47.5% based on class contributions to average demand (annual energy usage) and 52.5% based on class contributions to 1-CP demand. As such, my P&A analysis directly incorporates the intention of the Company to provide a balance between the energy and capacity functions of generating facilities.

Q. Please discuss your application of the BIP method as it relates to the Metro CCOSS.

A. My BIP analysis for Metro utilizes the same weighting between energy and demand as utilized for the Metro jurisdictional study such that generation plant is allocated 71.9% based on class contributions to average demand (annual energy usage) and 28.1% based on peak demand. Similar to my P&A analysis, my BIP study directly incorporates the intention of the Company to provide a balance between the energy and capacity functions of generating facilities based on the composition of the actual portfolio of generating assets within Metro.

Q. Please discuss your application of the 12-CP method as it relates to the Metro CCOSS.

A. My 12-CP analysis for Metro is based on class contributions to 12-CP demands and does not give specific weight or consideration to energy usage. However, the 12-CP method

does implicitly recognize that the utilization of Metro's generation resources varies throughout the year.

Q. Please provide a comparison of Ms. Miller's so-called A&E allocation factors for Metro to those obtained under the studies you conducted.

A. For Metro, the following table provides a comparison of Ms. Miller's so-called A&E factors to those obtained under the studies I conducted:

TABLE 6
Cost Allocation Factors
(Metro)

Class	Miller A&E Factor	CURB P&A	CURB BIP	CURB 12-CP
Residential	57.97%	52.07%	48.76%	51.82%
Res DG	0.06%	0.10%	0.11%	0.08%
SGS	7.07%	7.50%	7.75%	7.51%
MGS	10.47%	10.97%	11.34%	11.48%
LGS	24.12%	29.04%	31.58%	28.91%
EV	0.03%	0.02%	0.01%	0.02%
Lighting	0.29%	0.29%	0.44%	0.18%
Total	100.00%	100.00%	100.00%	100.00%

Q. Please provide class rates of return ("RORs") and indexed RORs both under the Company's so-called A&E method to allocate generation plant and under the studies you conducted for Metro.

A. For Metro, the following tables provide class RORs and indexed RORs at current rates under each of the methods discussed above:

TABLE 7
Class RORs at Current Rates
(Metro)

Class	Miller A&E Factor	CURB P&A	CURB BIP	CURB 12-CP
Residential	3.58%	4.74%	5.45%	4.79%
Res DG	9.17%	4.72%	4.11%	7.02%
SGS	13.11%	12.18%	11.67%	12.16%
MGS	12.07%	11.24%	10.65%	10.43%
LGS	10.69%	7.58%	6.25%	7.66%
EV	-10.44%	-10.31%	-10.29%	-10.32%
Lighting	11.67%	11.50%	8.89%	14.13%
Total	6.67%	6.67%	6.67%	6.67%

TABLE 8
Indexed RORs at Current Rates
(Metro)

Class	Miller A&E Factor	CURB P&A	CURB BIP	CURB 12-CP
Residential	54%	71%	82%	72%
Res DG	137%	71%	62%	105%
SGS	197%	183%	175%	182%
MGS	181%	169%	160%	156%
LGS	160%	114%	94%	115%
EV	-157%	-155%	-154%	-155%
Lighting	175%	173%	133%	212%
Total	100%	100%	100%	100%

A summary of each method's Metro CCOSS operating income and rate base by class is provided in my Schedule GAW-5. The details of my Metro CCOSS utilizing the P&A method to allocate generation plant is provided in my Schedule GAW-6. Due to the voluminous nature of the various CCOSS, the details of my other Metro CCOSS are provided in my workpapers.

B. Central CCOSS

Q. Please discuss your application of the P&A method as it relates to the Central CCOSS.

A. Similar to my P&A CCOSS for Metro, I have weighted the peak and average components based on the Central jurisdictional load factor and utilized class contributions to 1-CP within the weighted demand component. This jurisdictional load factor approach then allocates 54.8% based on class contributions to average demand (annual energy usage) and 45.2% based on class contributions to 1-CP demand. As such, my P&A analysis directly incorporates the intention of the Company to provide a balance between the energy and capacity functions of generating facilities.

Q. Please discuss your application of the BIP method as it relates to the Central CCOSS.

A. As discussed above, my BIP analysis for Central utilizes a weighting between energy and demand of 79.8% based on class contributions to average demand (annual energy usage) and 20.2% based on peak demand. Similar to my P&A analysis, my BIP study directly incorporates the intention of the Company to provide a balance between the energy and capacity functions of generating facilities based on the composition of the actual portfolio of generating assets within Central.

In developing the amount of Central's generation plant that is classified between energy and demand, I utilized the same concepts as discussed earlier for Metro. The results of my BIP classification are provided in Schedule GAW-7.

Q. Please discuss your application of the 12-CP method as it relates to the Central CCOSS.

A. My 12-CP analysis for Central is based on class contributions to 12-CP demands and does not give specific weight or consideration to energy usage. However, the 12-CP method does implicitly recognize that the utilization of Central's generation resources varies throughout the year.

Q. Please provide a comparison of Ms. Miller's so-called Central A&E allocation factors to those obtained under the studies you conducted.

A. For Central, the following table provides a comparison of Ms. Miller's so-called A&E factors to those obtained under the studies I conducted:

TABLE 9
Cost Allocation Factors
(Central)

Class	Miller A&E Factor	CURB P&A	CURB BIP	12-CP
Residential	46.17%	39.10%	36.25%	41.63%
Res DG	0.05%	0.04%	0.06%	0.07%
SGS	18.73%	18.52%	18.26%	18.45%
MGS	10.39%	11.66%	12.10%	11.25%
LGS	13.45%	17.19%	18.77%	15.88%
LPS	2.19%	2.67%	2.90%	2.50%
Educational	3.50%	3.41%	3.32%	3.53%
RTOD	0.11%	0.09%	0.08%	0.08%
Special Contracts	4.62%	6.39%	7.11%	5.88%
Interruptible	0.05%	0.05%	0.08%	0.06%
LTM	0.42%	0.56%	0.63%	0.52%
EV	0.03%	0.02%	0.02%	0.03%
Lighting	0.30%	0.30%	0.44%	0.11%
Total	100.00%	100.00%	100.00%	100.00%

Q. Please provide class rates of return ("RORs") and indexed RORs both under the Company's A&E method to allocate generation plant and under the studies you conducted for Central.

A. For Central, the following tables provide class RORs and indexed RORs at current rates under each of the methods discussed above:

TABLE 10
Class RORs at Current Rates
(Central)

Class	Miller A&E Factor	CURB P&A	CURB BIP	CURB 12-CP
Residential	1.39%	2.91%	3.61%	2.34%
Res DG	1.76%	2.54%	0.54%	0.22%
SGS	7.38%	7.53%	7.74%	7.59%
MGS	8.29%	6.49%	5.92%	7.03%
LGS	6.30%	2.92%	1.78%	3.98%
LPS	1.46%	-0.79%	-1.69%	-0.08%
Educational	0.95%	1.20%	1.51%	0.87%
RTOD	-0.26%	0.85%	1.74%	1.62%
Special Contracts	-3.36%	-6.22%	-7.03%	-5.54%
Interruptible	4.88%	4.42%	0.78%	2.47%
LTM	4.49%	0.48%	-1.00%	1.41%
EV	-5.16%	-4.47%	-3.87%	-5.35%
Lighting	18.78%	18.78%	16.87%	21.81%
Total	3.75%	3.75%	3.75%	3.75%

TABLE 11
Indexed RORs at Current Rates
(Central)

Class	Miller A&E Factor	CURB P&A	CURB BIP	CURB 12-CP
Residential	37%	78%	96%	62%
Res DG	47%	68%	14%	6%
SGS	197%	201%	206%	203%
MGS	221%	173%	158%	188%
LGS	168%	78%	48%	106%
LPS	39%	-21%	-45%	-2%
Educational	25%	32%	40%	23%
RTOD	-7%	23%	46%	43%
Special Contracts	-90%	-166%	-188%	-148%
Interruptible	130%	118%	21%	66%
LTM	120%	13%	-27%	38%
EV	-138%	-119%	-103%	-143%
Lighting	501%	501%	450%	582%
Total	100%	100%	100%	100%

A summary of each method's Central CCOSS operating income and rate base by class is provided in my Schedule GAW-8. The details of my Central CCOSS utilizing the P&A method to allocate generation plant is provided in my Schedule GAW-9. Due to the voluminous nature of the various CCOSS, the details of my other Central CCOSS are provided in my workpapers.

C. CCOSS Findings & Recommendations

Q. Please provide your findings and recommendations regarding class cost of service for this case.

A. Although I agree with the Company's stated intention to allocate generation plant considering both energy (annual usage or average demand) and peak demand, the Company's actual allocation of generation plant to individual classes does not in any way

reflect this stated intention. With this said, and given the objectives stated by Ms. Miller, my P&A studies directly reflects a "weighted method of production plant allocation that gives classes a reasonable balance between the energy and capacity function of generating facilities." As a result, the Company's CCOSS results should not be considered in evaluating class revenue responsibility and primary weight should be given to the P&A studies I conducted for the Metro and Central service territories. However, as will be discussed below, in evaluating class revenue responsibility, I have also given consideration to my BIP and 12-CP studies.

V. CLASS REVENUE DISTRIBUTION

A. Metro

Q. How does Metro propose to assign its requested $25.1 million overall increase to individual classes?

A. As discussed on page 36 of Ms. Miller's direct testimony, the Company utilized the results of its so-called A&E CCOSS as a guide in evaluating class revenue responsibility and then applied gradualism to each individual rate schedule. The following table presents the Company's proposed class revenue increases for Metro:

TABLE 12
Evergy Kansas Metro Proposed Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Proposed Increase	Percent Increase	Percent Of System Average Increase
Residential	$291,038.4	$17,272.9	5.93%	134%
Res DG	$774.5	$46.0	5.93%	134%
SGS	$55,342.5	$1,226.4	2.22%	50%
MGS	$66,845.6	$1,481.3	2.22%	50%
LGS	$146,606.2	$4,876.5	3.33%	75%
EV	$122.4	$4.1	3.32%	75%
Lighting	$4,981.2	$165.6	3.32%	75%
Total	$565,710.9	$25,072.7	4.43%	100%

Q. Due to the fact that the Company's proposed class revenue increases are based largely on its inappropriate CCOSS results, do you recommend an alternative class revenue distribution based on the results of the CCOSS you conducted for Metro?

A. Yes. Similar to Ms. Miller, I have used the results of each of my CCOSS as a guide in evaluating class revenue responsibility. Specifically, I evaluated class indexed RORs under each of the three CCOSS methods I conducted. With this information, those classes whose indexed RORs are significantly above 100% (SGS, MGS, and Lighting) were assigned 50% of the system average percentage increase. The LGS class's indexed RORs are fairly close to unity such that they received the system average percentage increase (100%). Although the EV class's indexed RORs are significantly deficient, I assigned this class the system average percentage increase for public policy reasons. Finally, the Residential class was treated as the residual such that it received 122% of the system average percentage increase.

The following table shows the development and results of my recommended class revenue increases utilizing the Company's overall requested $25.1 million:

TABLE 13
Evergy Metro
CURB Recommended Class Revenue Increases Utilizing a $25.1 Million Increase
($000)

Class	Current Revenue Excluding Riders	CURB Indexed ROR P&A	CURB Indexed ROR BIP	CURB Indexed ROR 12-CP	Percent of System Average Increase	Increase $	Increase %
Residential	$291,038.4	71%	82%	72%	122%	$15,709.7	5.40%
Res DG	$774.5	71%	62%	105%	122%	$41.8	5.40%
SGS	$55,342.5	183%	175%	182%	50%	$1,226.4	2.22%
MGS	$66,845.6	169%	160%	156%	50%	$1,481.3	2.22%
LGS	$146,606.2	114%	94%	115%	100%	$6,497.7	4.43%
EV	$122.4	-155%	-154%	-155%	100%	$5.4	4.43%
Lighting	$4,981.2	173%	133%	212%	50%	$110.4	2.22%
Total	$565,710.9	100%	100%	100%	100%	$25,072.7	4.43%

Q. Please provide a comparison of the Company's and your recommended class revenue increases for Metro utilizing an overall increase of $25.1 million.

A. The following table provides a comparison of the Company's and my recommended class revenue increases utilizing an overall increase of $25.1 million:

TABLE 14
Evergy Kansas Metro
Comparison of Evergy & CURB Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Evergy Increase $	Evergy Increase %	CURB Increase $	CURB Increase %
Residential	$291,038.4	$17,272.9	5.93%	$15,709.7	5.40%
Res DG	$774.5	$46.0	5.93%	$41.8	5.40%
SGS	$55,342.5	$1,226.4	2.22%	$1,226.4	2.22%
MGS	$66,845.6	$1,481.3	2.22%	$1,481.3	2.22%
LGS	$146,606.2	$4,876.5	3.33%	$6,497.7	4.43%
EV	$122.4	$4.1	3.32%	$5.4	4.43%
Lighting	$4,981.2	$165.6	3.32%	$110.4	2.22%
Total	$565,710.9	$25,072.7	4.43%	$25,072.7	4.43%

Q. If the Commission authorizes an overall revenue increase for Metro that is less than that requested by the Company, how should the overall increase be assigned to individual classes?

A. My recommended class revenue increases presented in Table 13 above should be scaled-back proportionally.

Q. If the Commission authorizes an overall revenue decrease for Metro, as is proposed by Ms. Crane, how should the overall decrease be assigned to individual classes?

A. The total revenue decrease should be assigned to classes based on the reciprocal of my recommended percentage of system average increases shown in Table 13. For example, under an overall increase scenario, I recommend that the SGS, MGS, and Lighting classes receive 50% of the system average. The reciprocal of the 50% is 200% so these classes should receive 200% of the system average percentage decrease while the LGS and EV classes would receive 100% of the system average percentage decrease and the Residential class would be treated as the residual.

B. <u>Central</u>

Q. How does Central propose to assign its requested $279.0 million overall increase to individual classes?

A. As discussed on page 66 of Ms. Miller's direct testimony, the Company also utilized the results of its so-called A&E CCOSS as a guide in evaluating class revenue responsibility and then applied gradualism to each individual rate schedule. The following table presents Central's proposed class revenue increases:

TABLE 15
Evergy Central Proposed Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Proposed Increase	Percent Increase	Percent Of System Average Increase
Residential	$574,098.1	$142,966.4	24.90%	113%
Res DG	$1,495.4	$372.4	24.90%	113%
SGS	$262,105.4	$48,987.3	18.69%	85%
MGS	$139,176.0	$26,011.9	18.69%	85%
LGS	$172,297.8	$32,202.3	18.69%	85%
LPS	$21,542.4	$5,463.7	25.36%	115%
Educational	$34,027.3	$8,604.3	25.29%	115%
RTOD	$1,113.4	$281.5	25.29%	115%
Special Contracts	$32,667.0	$8,260.3	25.29%	115%
Interruptible	$757.2	$166.5	21.99%	100%
LTM	$4,532.2	$996.5	21.99%	100%
EV	$249.0	$46.5	18.69%	85%
Lighting	$24,670.4	$4,610.9	18.69%	85%
Total	$1,268,731.6	$278,970.7	21.99%	100%

Q. Due to the fact that the Company's proposed class revenue increases are based largely on its inappropriate CCOSS results, do you recommend an alternative class revenue distribution based on the results of the CCOSS you conducted for Central?

A. Yes. Similar to Ms. Miller, I have used the results of each of my CCOSS as a guide in evaluating class revenue responsibility. Specifically, I evaluated class indexed RORs under each of the three CCOSS methods I conducted. With this information, the Lighting class's indexed ROR is significantly above 100% and was assigned 50% of the system average percentage increase. The SGS and MGS classes RORs are materially above parity such that they received 75% of system average percentage increase. Conversely, the LPS, RTOD, Special Contract, and Tire Manufacturer class RORs are significantly deficient such that they receive 150% of the system average percentage increase. The Schools rate

class is materially deficient such that they received 125% of the system average percentage increase. The Interruptible class indexed ROR is fairly close to unity such that they were assigned the system average percentage increase. Even though the EV class RORs are significantly deficient, this class was also assigned the system average percentage increase for public policy reasons. Finally, the Residential and LGS class indexed RORs are about the same, such that they received 110% of the system average percentage increase.

The following table shows the development and results of my recommended class revenue increases utilizing the Company's overall requested $279.0 million:

TABLE 16
Evergy Metro
CURB Recommended Class Revenue Increases Utilizing a $279.0 Million Increase
($000)

Class	Current Revenue Excluding Riders	CURB Indexed ROR P&A	CURB Indexed ROR BIP	CURB Indexed ROR 12-CP	Pct. of System Average Increase	Increase $	Increase %
Residential	$574,098.1	78%	96%	62%	110%	$138,732.4	24.17%
Res DG	$1,495.4	68%	14%	6%	110%	$361.4	24.17%
SGS	$262,105.4	201%	206%	203%	75%	$43,224.1	16.49%
MGS	$139,176.0	173%	158%	188%	75%	$22,951.7	16.49%
LGS	$172,297.8	78%	48%	106%	110%	$41,673.6	24.19%
LPS	$21,542.4	-21%	-45%	-2%	150%	$7,105.2	32.98%
Educational	$34,027.3	32%	40%	23%	125%	$9,352.5	27.49%
RTOD	$1,113.4	23%	46%	43%	150%	$367.2	32.98%
Sp. Contracts	$32,667.0	-166%	-188%	-148%	150%	$10,774.3	32.98%
Interruptible	$757.2	118%	21%	66%	100%	$166.5	21.99%
LTM	$4,532.2	13%	-27%	38%	150%	$1,494.8	32.98%
EV	$249.0	-119%	-103%	-143%	100%	$54.7	21.99%
Lighting	$24,670.4	501%	450%	582%	50%	$2,712.3	10.99%
Total	$1,268,731.6	100%	100%	100%	100%	$270,970.7	21.99%

Q. Please provide a comparison of Central's and your recommended class revenue increases utilizing an overall increase of $279.0 million.

A. The following table provides a comparison between Central's and my recommended class revenue increases utilizing an overall increase of $279.0 million:

TABLE 17
Evergy Central
Comparison of Evergy & CURB Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Evergy Increase $	Evergy Increase %	CURB Increase $	CURB Increase %
Residential	$574,098.1	$142,966.4	24.90%	$138,732.4	24.17%
Res DG	$1,495.4	$372.4	24.90%	$361.4	24.17%
SGS	$262,105.4	$48,987.3	18.69%	$43,224.1	16.49%
MGS	$139,176.0	$26,011.9	18.69%	$22,951.7	16.49%
LGS	$172,297.8	$32,202.3	18.69%	$41,673.6	24.19%
LPS	$21,542.4	$5,463.7	25.36%	$7,105.2	32.98%
Educational	$34,027.3	$8,604.3	25.29%	$9,352.5	27.49%
RTOD	$1,113.4	$281.5	25.29%	$367.2	32.98%
Special Contracts	$32,667.0	$8,260.3	25.29%	$10,774.3	32.98%
Interruptible	$757.2	$166.5	21.99%	$166.5	21.99%
LTM	$4,532.2	$996.5	21.99%	$1,494.8	32.98%
EV	$249.0	$46.5	18.69%	$54.7	21.99%
Lighting	$24,670.4	$4,610.9	18.69%	$2,712.3	10.99%
Total	$1,268,731.6	$278,970.7	21.99%	$270,970.7	21.99%

Q. If the Commission authorizes an overall revenue increase for Central that is less than that requested by the Company, how should the overall increase be assigned to individual classes?

A. My recommended class revenue increases presented in Table 16 above should be scaled-back proportionally.

VI. RESIDENTIAL RATE DESIGN

A. Customer Charges

Q. Does the Company propose to increase the Residential monthly customer charges for both Metro and Central?

A. Yes. With regard to the Metro, Ms. Miller proposes to increase the current Residential customer charge from $14.25 per month to $16.71 per month. With regard to Central, Ms.

Miller proposes to increase the current Residential customer charge from $14.50 per month to $16.71 per month.

Q. Does Ms. Miller provide any quantitative support for the Company's proposed increases to the Residential customer charges?

A. Yes. Ms. Miller claims that the monthly Residential "customer" cost for Metro is $23.92, while the Central monthly Residential "customer" cost is $26.42.

Q. How did Ms. Miller develop the $23.92 and $26.42 per month amounts for Metro and Central, respectively?

A. These amounts are developed within the Company's CCOSS model wherein every rate base and expense account is ultimately placed into three buckets: demand; energy; or customer. While some accounts are only placed into one of the three costing buckets, many rate base and expense items are placed into multiple costing buckets. As examples, corporate overhead costs such as general plant and administrative and general expenses are placed in all three buckets because these cannot be directly attributable to demand, energy, or customer. Therefore, these costs are simply spread across all three of the costing buckets such that a significant portion of these overhead costs are placed in the "customer" bucket. Additionally, distribution poles, lines, and transformers are placed partially in the demand bucket and partially in the customer bucket due to the way that these costs are classified and allocated across classes.

Q. For rate design purposes, is it appropriate to include corporate overhead costs within the determination of fixed monthly customer charges?

A. No. Like any business, Evergy incurs overhead costs as part of doing business. These overhead costs are more appropriately collected in volumetric charges similar to how competitive prices are structured.

Q. For rate design purposes, it is appropriate to include a significant portion of the costs associated with distribution poles, lines, and transformers in the determination of fixed monthly customer charges?

A. No. While such a classification and allocation of these distribution costs may be appropriate for cost allocation purposes due to differences in the density of customers across Evergy's service areas, the cost that the Company has put in the customer bucket for these facilities should not be considered within the determination of fixed monthly customer charges as this is tantamount to nothing more than the Company imposing a "ready-to-serve" charge for Residential customers.[9]

Q. Did the Company's own CCOSS calculate Residential customer costs excluding the cost associated with distribution poles, lines, and transformers?

A. Yes. Within the Company's CCOSS models, the Residential customer charge excluding those associated with distribution plant is $12.99 per month for Metro and $16.71 per month for Central. In this regard, I suspect that this later cost of $16.71 for Central is how

[9] Ready-to-serve charges are imposed whether or not a home or business is actually a customer, but rather, a charge to vacant lots, etc. due to infrastructure being in place to potentially serve a customer.

the Company developed its proposed Residential customer charge for both service territories.

Q. How should the level of the fixed Residential monthly customer charges be evaluated?

A. Fixed monthly customer charges should only reflect the direct costs required to connect and maintain a customer's account. As such, customer charges should only reflect the cost of service lines, meters, meter reading, customer records, and billing. Customer charges should not include any overhead costs, as they are simply the cost of doing business.

Q. Have you conducted an analysis of the appropriate level of Residential customer charges for Metro and Central?

A. Yes. I have conducted direct customer cost analyses for Evergy's Metro and Central Residential customers, which is provided in my Schedule GAW-10. In conducting my direct customer cost analyses, I calculated a Residential customer charge revenue requirement based upon CURB's recommended cost of capital as well as under the Company's requested cost of capital. My studies indicate a Residential direct customer cost between $7.57 and $7.85 per month for Metro and between $9.17 and $9.36 per month for the Central.

Q. What is your recommendation regarding fixed monthly customer charges for Evergy's Residential customers?

A. Although the current Residential customer charges of $14.25 (Metro) and $14.50 (Central) exceed the direct costs of connecting and maintaining a customer's account, I recommend that the current Residential customer charges be maintained for both service territories.

B. Optional Residential Time-of-Use ("TOU") and Demand-Based Rates

Q. In addition to the standard Residential rate that is structured with a customer charge and energy charge, does Evergy offer optional rates for Residential customers?

A. Yes. Currently, the Company has pilot programs for optional Residential rates. In this case, the Company proposes to open these optional rates to all customers to include a Residential TOU rate ("R-TOU") and a demand-based rate ("R-Demand").

Q. Does CURB support optional rate schedules for Residential customers?

A. Yes. CURB generally supports providing an option to select rate schedules for Residential customers under appropriate circumstances. In this case, CURB supports these two additional voluntary rate schedules.

Q. Do you have comments concerning customer education and outreach relating to these two voluntary alternative Residential rate schedules?

A. Yes. A comprehensive and structured education and outreach program must be developed and utilized to properly inform customers that may be interested in these alternative rate schedules on exactly:

- how these rate structures apply to a customer's monthly bills;
- full explanation of what TOU rates means and how they could impact a customer's total electric bill based on that customer's diurnal and seasonal usage patterns; and,

- full explanation of what "demand" in terms of kW means in terms of power relative to energy usage and how they could impact a customer's total electric bill based on that customer's diurnal and seasonal load and usage patterns.

In these regards, this educational and outreach program needs to be more than simply a marketing program, but rather, a true educational platform so that customers fully understand the concepts of these alternative rate structures as well as the potential benefits and detriments of switching from the standard Residential rate.

Q. Do you have any recommended changes to the tariff language regarding these two voluntary alternative Residential rate schedules?

A. Yes. In reviewing the proposed tariffs for these two rate schedules (for both Metro and Central), there is no language relating to customers who may want to opt-out of these voluntary alternative rate schedules. In this regard, customers should be allowed to opt-out of these alternative rate schedules at any time. However, to prevent potential gaming, a customer should be allowed to opt-out at any time, but if they do opt-out, they must remain on the traditional Residential rate for at least 12-months. In other words, the tariff should allow a one-time opt-out provision within a 12-month period.

Q. Does this complete your testimony?

A. Yes.

VERIFICATION

COMMONWEALTH OF VIRGINIA)
)
COUNTY OF HANOVER) ss:

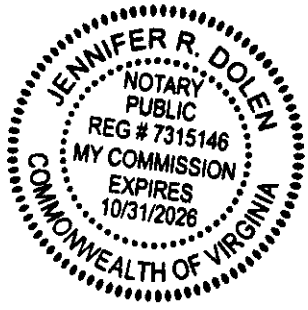
Glenn A. Watkins, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar the foregoing *Direct Testimony*, and that the statements made herein are true and correct to the best of his knowledge, information, and belief.

Glenn A. Watkins

SUBSCRIBED AND SWORN to before me this 29th day of August, 2023.

Jennifer R. Dolen
Notary Public

My Commission expires: October 31, 2026
Reg. # 7315146



BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINS

PRESIDENT/SENIOR ECONOMIST
TECHNICAL ASSOCIATES, INC.

EDUCATION

1982 - 1988	M.B.A., Virginia Commonwealth University, Richmond, Virginia
1980 - 1982	B.S., Economics; Virginia Commonwealth University
1976 - 1980	A.A., Economics; Richard Bland College of The College of William and Mary, Petersburg, Virginia

POSITIONS

Jan. 2017-Present	President/Senior Economist, Technical Associates, Inc.
Mar. 1993-Dec. 2016	Vice President/Senior Economist, Technical Associates, Inc. (Mar. 1993-June 1995 Traded as C. W. Amos of Virginia)
Apr. 1990-Mar. 1993	Principal/Senior Economist, Technical Associates, Inc.
Aug. 1987-Apr. 1990	Staff Economist, Technical Associates, Inc., Richmond, Virginia
Feb. 1987-Aug. 1987	Economist, Old Dominion Electric Cooperative, Richmond, Virginia
May 1984-Jan. 1987	Staff Economist, Technical Associates, Inc.
May 1982-May 1984	Economic Analyst, Technical Associates, Inc.
Sep. 1980-May 1982	Research Assistant, Technical Associates, Inc.

EXPERIENCE

I. Public Utility Regulation

A. Costing Studies -- Conducted, and presented as expert testimony, numerous embedded and marginal cost of service studies. Cost studies have been conducted for electric, gas, telecommunications, water, and wastewater utilities. Analyses and issues have included the evaluation and development of alternative cost allocation methods with particular emphasis on ratemaking implications of distribution plant classification and capacity cost allocation methodologies. Distribution plant classifications have been conducted using the minimum system and zero-intercept methods. Capacity cost allocations have been evaluated using virtually every recognized method of allocating demand related costs (e.g., single and multiple coincident peaks, non-coincident peaks, probability of loss of load, average and excess, and peak and average).

Embedded and marginal cost studies have been analyzed with respect to the seasonal and diurnal distribution of system energy and demand costs, as well as cost effective approaches to incorporating energy and demand losses for rate design purposes. Economic dispatch models have been evaluated to determine long range capacity requirements as well as system marginal energy costs for ratemaking purposes.

B. Rate Design Studies -- Analyzed, designed and provided expert testimony relating to rate structures for all retail rate classes, employing embedded and marginal cost studies. These rate structures have included flat rates, declining block rates, inverted block rates, hours use of demand blocking, lighting rates, and interruptible rates. Economic development and special industrial rates have been developed in recognition of the competitive environment for specific customers. Assessed alternative time differentiated rates with diurnal and seasonal pricing structures. Applied Ramsey (Inverse Elasticity) Pricing to marginal costs in order to adjust for embedded revenue requirement constraints.

GLENN A. WATKINS

C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.

D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.

E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.

B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

Conducted and presented expert testimony relating to market structure, performance, and profitability by line and sub-line of business within specific geographic areas, e.g. by state. These studies have included the determination of rates of return on Statutory Surplus and GAAP Equity by line - by state using the NAIC methodology, and comparison of individual insurance company performance vis a vis industry Country-Wide performance.

Conducted and presented expert testimony relating to rate regulation of workers' compensation, automobile, and professional malpractice insurance. These studies have included the determination of a proper profit and contingency factor utilizing an internal rate of return methodology, the development of a fair investment income rate, capital structure, cost of capital.

Other insurance studies have included testimony before the Virginia Legislature regarding proper regulatory structure of Credit Life and P&C insurance; the effects on competition and prices resulting from proposed insurance company mergers, maximum and minimum expense multiplier limits, determination of specific class code rate increase limits (swing limits); and investigation of the reasonableness of NCCI's administrative assigned risk plan and pool expenses.

GLENN A. WATKINS

IV. Anti-Trust and Commercial Business Damage Litigation

Analyses of alleged claims of attempts to monopolize, predatory pricing, unfair trade practices and economic losses. Assignments have involved definitions of relevant market areas(geographic and product) and performance of that market, the pricing and cost allocation practices of manufacturers, and the economic performance of manufacturers' distributors.

Performed and provided expert testimony relating to market impacts involving automobile and truck dealerships, incremental profitability, the present value of damages, diminution in value of business, market and dealer performance, future sales potential, optimal inventory levels, fair allocation of products, financial performance; and business valuations.

MEMBERSHIPS AND CERTIFICATIONS

Member, Association of Energy Engineers (1998)
Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts (1992)
Member, American Water Works Association
National Association of Business Economists
Richmond Association of Business Economists
National Economics Honor Society

EVERGY KANSAS - METRO
Base-Intermediate-Peak Classification of Generation Plant

Generating Plant	Metro Ownership % 1/	Fuel/ Energy Source 2/	Metro Portion Capacity (MW) 2/	Metro Portion Net MWH Generation 1/	Fuel Cost Per MWH 3/	Annual Capacity Factor	CY 2022 Hours Connected to Load 2/	Pct. of Year Connected to Load	Gross Plant Cost Per KW	$000 Gross Plant 4/	Pct. Energy 5/	Pct. Demand	Gross Investment Energy	Gross Investment Demand
Wolf Creek 1	[redacted]	Nuclear	609	[redacted]		90.2%	7,565	86.4%	$3,062	$1,864,642,198	100%	0%	$1,864,642,198	$0
Hawthorn 5		Coal	569			55.6%	7,536	86.0%	$1,131	$643,355,754	86%	14%	$553,462,210	$89,893,544
La Cygne 1		Coal	437			42.3%	5,559	63.5%	$1,435	$626,508,057	63%	37%	$397,575,147	$228,932,910
La Cygne 2		Coal	363			51.3%	6,336	72.3%	$1,473	$534,567,137	72%	28%	$386,645,820	$147,921,317
Iatan 1		Coal	528			32.8%	4,097	46.8%	$1,506	$795,625,505	47%	53%	$372,109,326	$423,516,179
Iatan 2		Coal	547			46.5%	6,088	69.5%	$2,283	$1,247,896,835	69%	31%	$867,259,810	$380,637,026
Hawthorn 6		Gas-CC	148			11.9%	1,734	19.8%	$472	$69,887,139	20%	80%	$13,833,824	$56,053,315
Hawthorn 7		Gas- CT	82			5.8%	1,362	15.5%	$362	$29,693,855	0%	100%	$0	$29,693,855
Hawthorn 8		Gas -CT	82			7.7%	1,362	15.5%	$356	$29,157,289	0%	100%	$0	$29,157,289
Hawthorn 9		Gas-CC	132			4.4%	1,734	19.8%	$696	$91,867,711	0%	100%	$0	$91,867,711
Total West Gardner 1-4		Gas- CT	408			4.1%	1,109	12.7%	$332	$135,321,308	0%	100%	$0	$135,321,308
Osawatomie 1		Gas- CT	102			5.3%	967	11.0%	$338	$34,503,140	0%	100%	$0	$34,503,140
Total Northeast 11-18		Oil-IC	491			0.1%	446	5.1%	$198	$97,031,399	0%	100%	$0	$97,031,399
TOTAL			4,497							$6,200,057,327			$4,455,528,334	$1,744,528,993
PERCENT OF TOTAL													71.86%	28.14%

1/ Per Confidential response to CURB-109.
2/ Metro 2022 FERC Form 1.
3/ Calculated per Confidential response to CURB-112.
4/ Per response to CURB-134 (Updated Amounts).
5/ All but Wolf Creek based on percent of year connected to load.

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(SUMMARY)

Description	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Revenues				
Retail Sales	$1,558,019,609	$679,699,687	$878,319,922	43.63%
Misc. Revenues	$6,668,966	$3,481,007	$3,187,959	52.20%
Bulk Power Sales	$283,947,134	$122,972,109	$160,975,025	43.31%
Total Sales for Resale	$1,655,523	$0	$1,655,523	0.00%
Other Sales Revenue	$0	$0	$0	0.00%
Provision for Rate Refunds - MO	$13,265,070	$0	$13,265,070	0.00%
Provision for Rate Refunds - KS	$0	$0	$0	0.00%
Total Revenues	**$1,863,556,302**	**$806,152,803**	**$1,057,403,499**	**43.26%**
O&M	$829,481,506	$351,970,651	$477,510,855	42.43%
Depr & Amort	$415,132,610	$183,846,358	$231,286,252	44.29%
Regulatory Debits & Credits	($30,409,543)	$3,283,347	($33,692,890)	-10.80%
Other Operating Expenses	$134,433,259	$60,336,013	$74,097,246	44.88%
Total Operating Expenses	**$1,348,637,832**	**$599,436,369**	**$749,201,463**	**44.45%**
Net Income before Taxes	**$514,918,470**	**$206,716,434**	**$308,202,036**	**40.15%**
Income Taxes				
Current + Deferred	$56,487,511	$20,361,575	$36,125,936	36.05%
Net Operating Income	**$458,430,959**	**$186,354,859**	**$272,076,100**	**40.65%**
Rate Base				
Plant In Service	$11,709,156,445	$5,269,597,922	$6,439,558,523	45.00%
Depreciation Reserve	$4,723,518,388	$2,179,916,161	$2,543,602,226	46.15%
Net Plant	**$6,985,638,058**	**$3,089,681,761**	**$3,895,956,297**	**44.23%**
Total Additions to Rate Base	$362,937,604	$163,936,908	$199,000,696	45.17%
Total Deductions from Rate Base	$1,383,259,437	$642,329,433	$740,930,004	46.44%
Total Rate Base	**$5,965,316,225**	**$2,611,289,236**	**$3,354,026,989**	**43.77%**
ROR	**7.68%**	**7.14%**	**8.11%**	

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
INTANGIBLE PLANT						
Intangible Plant-Organization-Elec	PTD	8	$70,729	$31,761	$38,968	44.90%
Intangible Plant-Franchise-Elec	100% MO	1	$22,474	$0	$22,474	0.00%
Misc Intangible-Subst (like 353)	D1	4	$1,992,825	$910,285	$1,082,541	45.68%
Misc Intangible Plant-5-Year Software, excl Wlf Crk						0.00%
Customer Related	C1	6	$137,949,163	$66,120,827	$71,828,336	47.93%
Energy Related	E1	5	$11,705,214	$5,069,306	$6,635,908	43.31%
Demand Related	D1	4	$77,712,643	$35,497,659	$42,214,984	45.68%
Corporate Software	Sal&Wg	7	$139,552,169	$65,329,604	$74,222,565	46.81%
Transmission Related	D1	4	$7,140,182	$3,261,499	$3,878,682	45.68%
Uplight - Contract 1 -MO Only	100% MO	1	$22,135,429	$0	$22,135,429	0.00%
Misc Intangible Plant - 10 yr Software						0.00%
Customer Related	C1	6	$135,941,073	$65,158,324	$70,782,750	47.93%
Energy Related	E1	5	$61,357,434	$26,572,739	$34,784,695	43.31%
Demand Related	D1	4	$63,425,700	$28,971,655	$34,454,045	45.68%
Corporate Software	Sal&Wg	7	$61,534,415	$28,806,567	$32,727,847	46.81%
Misc Intang- 5 yr Software - Wolf Creek	D1	4	$39,676,957	$18,123,680	$21,553,277	45.68%
Misc Intang- Steam Prod-Strc -(like 312)	D1	4	$34,274	$15,656	$18,619	45.68%
Misc Intang- Trans Line (like 355)	D1	4	$6,735,505	$3,076,651	$3,658,854	45.68%
Misc Intang- Trans MINT Line	D1	4	$54,095	$24,710	$29,386	45.68%
Misc Intang- Iatan Hwy & Bridge	D1	4	$3,178,284	$1,451,780	$1,726,504	45.68%
Misc Intang- LaCygne Road Overpass	D1	4	$853,278	$389,761	$463,517	45.68%
Misc Intang- Radio Frequencies	D1	4	$1,434,764	$655,373	$779,391	45.68%
Misc Radio Frequency Spectrum	D1	4	$8,721,927	$3,984,011	$4,737,917	45.68%
Misc Intang Plant - 15 yr Software	C1	6	$289,574,069	$138,796,616	$150,777,453	47.93%
Misc Intangible Plant - 3 yr Software						0.00%
Customer Related	C1	6	$3,146,764	$1,508,285	$1,638,479	47.93%
Demand Related	D1	4	$8,367,082	$3,821,924	$4,545,158	45.68%
Corporate Software	Sal&Wg	7	$1,973,806	$924,013	$1,049,794	46.81%
TOTAL PLANT INTANGIBLE			**$1,084,290,258**	**$498,502,685**	**$585,787,573**	**45.98%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION PLANT						
STEAM PRODUCTION						
PRODUCTION-STM-HAWTHORN COMMON						
Steam Prod-Structures- Haw Common	D1	4	$17,845,360	$8,151,421	$9,693,939	45.68%
Steam Prod-Boiler Plant Equip- Haw Common	D1	4	$3,499,468	$1,598,491	$1,900,978	45.68%
Steam Prod- Turbogenerator- Haw Common	D1	4	$118,535	$54,145	$64,391	45.68%
Steam Prod-Accessory Equip- Haw Common	D1	4	$4,102,055	$1,873,741	$2,228,314	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw Common	D1	4	$11,023,288	$5,035,229	$5,988,059	45.68%
TOTAL PRODUCTION-STM-HAWTHORN COMMON			**$36,588,707**	**$16,713,026**	**$19,875,681**	**45.68%**
PRODUCTION-STM-HAWTHORN UNIT 5						
Steam Prod- Land- Haw 5	D1	4	$807,281	$368,751	$438,530	45.68%
Steam Prod-Structures- Haw 5	D1	4	$23,197,296	$10,596,084	$12,601,212	45.68%
Steam Prod-Structures- Haw 5 Rebuild	D1	4	$8,573,500	$3,916,212	$4,657,288	45.68%
Steam Prod-Boiler Plant Equip- Haw 5	D1	4	$162,033,206	$74,013,690	$88,019,516	45.68%
Steam Prod- Unit Trains- Haw 5	D1	4	$18,472,368	$8,437,827	$10,034,542	45.68%
Steam Prod-Boiler Plant - Haw 5 Rebuild	D1	4	$211,549,704	$96,631,886	$114,917,819	45.68%
Steam Prod- Turbogenerator- Haw 5	D1	4	$115,321,855	$52,676,832	$62,645,023	45.68%
Steam Prod-Accessory Equip- Haw 5	D1	4	$31,010,049	$14,164,801	$16,845,248	45.68%
Steam Prod-Accessory Equip - Haw 5 Rebuild	D1	4	$34,151,735	$15,599,864	$18,551,871	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 5	D1	4	$6,234,633	$2,847,862	$3,386,771	45.68%
Steam Prod-Misc Equip - Haw 5 Rebuild	D1	4	$2,305,161	$1,052,954	$1,252,207	45.68%
TOTAL PRODUCTION-STM-HAWTHORN UNIT 5			**$613,656,789**	**$280,306,762**	**$333,350,027**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION - HAWTHORN UNIT 9						
Steam Prod- Structures- Haw 9	D1	4	$2,294,105	$1,047,903	$1,246,201	45.68%
Steam Prod-Boiler Plant Equip- Haw 9	D1	4	$45,067,858	$20,586,141	$24,481,717	45.68%
Steam Prod- Turbogenerator- Haw 9	D1	4	$20,955,816	$9,572,219	$11,383,598	45.68%
Steam Prod-Accessory Equip- Haw 9	D1	4	$16,306,729	$7,448,604	$8,858,125	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 9	D1	4	$353,461	$161,454	$192,006	45.68%
TOTAL PRODUCTION - HAWTHORN UNIT 9			**$84,977,969**	**$38,816,322**	**$46,161,647**	**45.68%**
PRODUCTION-IATAN COMMON						
Steam Prod- Land- Iatan Common	D1	4	$670,148	$306,111	$364,037	45.68%
Steam Prod- Structures- Iatan Common	D1	4	$130,967,462	$59,823,448	$71,144,013	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
ARO Settlement Topside Reserve Adj	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan Common	D1	4	$212,713,285	$97,163,387	$115,549,898	45.68%
Steam Prod-Unit Trains- Iatan Common	D1	4	$1,554,088	$709,878	$844,210	45.68%
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod- Turbogenerator- LaCygne Common	D1	4	$5,966,002	$2,725,156	$3,240,846	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Accessory Equip- Iatan Common	D1	4	$28,264,387	$12,910,635	$15,353,752	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Iatan Common	D1	4	$5,693,120	$2,600,509	$3,092,611	45.68%
TOTAL PRODUCTION-IATAN COMMON			**$385,828,491**	**$176,239,124**	**$209,589,367**	**45.68%**
PRODUCTION-IATAN 1						
Steam Prod- Land- Iatan 1	D1	4	$3,691,922	$1,686,400	$2,005,522	45.68%
Steam Prod-Structures- Iatan 1	D1	4	$10,787,657	$4,927,597	$5,860,060	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan 1	D1	4	$434,365,035	$198,409,695	$235,955,340	45.68%
Steam Prod-Boiler Plt Eq- Iatan 1 KS Juris Disallow	100% KS	2	($1,249,901)	($1,249,901)	$0	100.00%

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod- Turbogenerator- Iatan 1	D1	4	$85,376,203	$38,998,227	$46,377,976	45.68%
Steam Prod-Accessory Equipment- Iatan 1	D1	4	$62,617,486	$28,602,478	$34,015,008	45.68%
Steam Prod-Misc Pwr Plt Equip- Iatan 1	D1	4	$10,378,293	$4,740,607	$5,637,686	45.68%
TOTAL PRODUCTION-IATAN 1			**$605,966,696**	**$276,115,103**	**$329,851,592**	**45.57%**
PRODUCTION- IATAN 2						
Steam Prod- Structures- Iatan 2	D1	4	$94,676,523	$43,246,437	$51,430,086	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan 2	D1	4	$665,240,039	$303,869,010	$361,371,029	45.68%
Steam Prod-Boiler Plant Equip- Iatan 2-KS Juris Disallow	100% KS	2	($4,477,350)	($4,477,350)	$0	100.00%
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Turbogenerator- Iatan 2	D1	4	$232,660,826	$106,275,045	$126,385,781	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Accessory Equip- Iatan 2	D1	4	$58,236,261	$26,601,217	$31,635,043	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Prod- Misc Power Plant Equip- Iatan 2	D1	4	$5,390,854	$2,462,440	$2,928,414	45.68%
Steam Prod-Misc Pwr Plt Equip - Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
TOTAL PRODUCTION- IATAN 2			**$1,051,727,153**	**$477,976,799**	**$573,750,354**	**45.45%**
LACYGNE COMMON PLANT						
Steam Prod- Land- LaCygne Common	D1	4	$959,144	$438,119	$521,025	45.68%
Steam Prod- Structures- LaCygne Common	D1	4	$117,669,369	$53,749,132	$63,920,237	45.68%
Steam Prod-Boiler Plant Equip- LaCygne Common	D1	4	$136,989,590	$62,574,242	$74,415,348	45.68%
Steam Prod-Unit Trains- LaCygne Common	D1	4	$456,630	$208,580	$248,050	45.68%
ARO Settlement Topside Reserve Adj	100% KS	2	$0	$0	$0	0.00%
Steam Prod- Turbogenerator- LaCygne Common	D1	4	$984,763	$449,821	$534,942	45.68%
Steam Prod-Accessory Equip- LaCygne Common	D1	4	$5,657,673	$2,584,318	$3,073,356	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne Common	D1	4	$6,201,078	$2,832,535	$3,368,543	45.68%
TOTAL LACYGNE COMMON PLANT			**$268,918,247**	**$122,836,746**	**$146,081,501**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION-STM-LACYGNE 1						
Steam Prod- Land- LaCygne 1	D1	4	$1,937,712	$885,110	$1,052,602	45.68%
Steam Prod- Structures- LaCygne 1	D1	4	$20,771,127	$9,487,856	$11,283,271	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 1	D1	4	$385,177,659	$175,941,836	$209,235,823	45.68%
Steam Prod-Boiler AQC Equip.-LaCygne 1	D1	4	$2,610,471	$1,192,413	$1,418,057	45.68%
Steam Prod- Turbogenerator- LaCygne 1	D1	4	$45,290,122	$20,687,667	$24,602,455	45.68%
Steam Prod-Accessory Equip- LaCygne 1	D1	4	$21,460,501	$9,802,749	$11,657,752	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 1	D1	4	$2,427,328	$1,108,757	$1,318,571	45.68%
TOTAL PRODUCTION-STM-LACYGNE 1			**$479,674,920**	**$219,106,390**	**$260,568,531**	**45.68%**
PRODUCTION-STM-LACYGNE 2						
Steam Prod- Structures- LaCygne 2	D1	4	$4,902,932	$2,239,566	$2,663,366	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 2	D1	4	$351,513,356	$160,564,622	$190,948,734	45.68%
Steam Prod- Turbogenerator- LaCygne 2	D1	4	$36,032,659	$16,459,034	$19,573,625	45.68%
Steam Prod-Accessory Equip- LaCygne 2	D1	4	$18,698,213	$8,540,988	$10,157,224	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 2	D1	4	$1,334,866	$609,742	$725,125	45.68%
TOTAL PRODUCTION-STM-LACYGNE 2			**$412,482,027**	**$188,413,953**	**$224,068,074**	**45.68%**
PRODUCTION STM- MONTROSE COMMON						
Steam Prod- Land- Montrose Common	D1	4	$1,620,842	$740,370	$880,472	45.68%
Steam Prod- Structures- Montrose Common	D1	4	$6,719,296	$3,069,247	$3,650,049	45.68%
ARO Settlement Topside Reserve Adj	100% KS	2	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Montrose Common	D1	4	$0	$0	$0	0.00%
Steam Prod- Turbogenerator- Montrose Common	D1	4	$0	$0	$0	0.00%
Steam Prod-Accessory Equip- Montrose Common	D1	4	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Montrose Common	D1	4	$24,127	$11,021	$13,106	45.68%
TOTAL PRODUCTION STM-MONTROSE COMMON			**$8,364,265**	**$3,820,637**	**$4,543,628**	45.68%
TOTAL STEAM PRODUCTION PLANT			**$3,948,185,264**	**$1,800,344,861**	**$2,147,840,402**	**45.60%**

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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
NUCLEAR PRODUCTION						
Nucl Prod - Land & Land Rights	D1	4	$4,216,108	$1,925,838	$2,290,270	45.68%
Nucl Prod - Structures & Improvements	D1	4	$471,555,533	$215,397,608	$256,157,925	45.68%
Nucl Prod - Reactor Plant Equipment	D1	4	$971,198,117	$443,624,847	$527,573,270	45.68%
Nucl Prod - Turbogenerator Units	D1	4	$223,501,863	$102,091,404	$121,410,458	45.68%
Nucl Prod - Accessory Equip	D1	4	$172,018,526	$78,574,794	$93,443,732	45.68%
Nucl Prod - Misc Power Plant Equip	D1	4	$136,898,709	$62,532,729	$74,365,980	45.68%
Nucl Prod - MPSC Disall-100% KS basis	D1	4	($114,746,658)	($52,414,093)	($62,332,565)	45.68%
Nucl Prod - Disallow - Pre 1988 Res	D1	4	($0)	($0)	($0)	45.68%
TOTAL NUCLEAR PRODUCTION PLANT			**$1,864,642,198**	**$851,733,128**	**$1,012,909,070**	**45.68%**
OTHER PRODUCTION						
PRODUCTION- HAWTHORN 6 COMBINED CYCL						
Other Prod - Structures Haw 6	D1	4	$205,594	$93,911	$111,682	45.68%
Other Prod - Fuel Holders Haw 6	D1	4	$1,083,233	$494,800	$588,433	45.68%
Other Prod - Generators Haw 6	D1	4	$66,066,565	$30,177,952	$35,888,613	45.68%
Other Prod - Accessory Equip - Haw 6	D1	4	$2,531,747	$1,156,454	$1,375,293	45.68%
TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL			**$69,887,139**	**$31,923,117**	**$37,964,022**	**45.68%**
PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE						
Other Prod - Structures - Haw 7	D1	4	$724,678	$331,019	$393,659	45.68%
Other Prod - Fuel Holders - Haw 7	D1	4	$3,426,028	$1,564,944	$1,861,083	45.68%
Other Prod - Generators - Haw 7	D1	4	$23,173,265	$10,585,107	$12,588,158	45.68%
Other Prod - Accessory Equip - Haw 7	D1	4	$2,366,356	$1,080,907	$1,285,450	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 7	D1	4	$3,527	$1,611	$1,916	45.68%
TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES			**$29,693,855**	**$13,563,589**	**$16,130,266**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE						
Other Prod - Structures - Haw 8	D1	4	$84,765	$38,719	$46,046	45.68%
Other Prod - Fuel Holders - Haw 8	D1	4	$3,297,416	$1,506,197	$1,791,219	45.68%
Other Prod - Generators - Haw 8	D1	4	$24,238,518	$11,071,694	$13,166,823	45.68%
Other Prod - Accessory Equip - Haw 8	D1	4	$1,536,590	$701,885	$834,705	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 8	D1	4	$0	$0	$0	0.00%
TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES			**$29,157,289**	**$13,318,496**	**$15,838,793**	**45.68%**
PRODUCTION - NORTHEAST STATION						
Other Prod - Land -NE	D1	4	$136,550	$62,373	$74,177	45.68%
Other Prod - Structures - NE	D1	4	$1,784,490	$815,121	$969,369	45.68%
Other Prod - Fuel Holders - NE	D1	4	$2,255,027	$1,030,054	$1,224,974	45.68%
Other Prod - Generators - NE	D1	4	$78,327,825	$35,778,662	$42,549,163	45.68%
Other Prod - Accessory Equip - NE	D1	4	$12,203,774	$5,574,452	$6,629,322	45.68%
Other Prod - Misc Pwr Plt Equip - NE	D1	4	$356,762	$162,962	$193,800	45.68%
TOTAL PRODUCTION - NORTHEAST STATION			**$95,064,428**	**$43,423,625**	**$51,640,804**	**45.68%**
PROD OTHER - WEST GARDNER 1, 2, 3 & 4						
Other Prod - Land - W. Gardner	D1	4	$177,836	$81,232	$96,604	45.68%
Other Prod- Land Rights-Easements - W. Gardner	D1	4	$93,269	$42,604	$50,666	45.68%
Other Prod - Structures- W. Gardner	D1	4	$4,391,431	$2,005,922	$2,385,509	45.68%
Other Prod- Fuel Holders- W. Gardner	D1	4	$3,317,011	$1,515,148	$1,801,864	45.68%
Other Prod - Generators- W. Gardner	D1	4	$120,179,836	$54,895,866	$65,283,970	45.68%
Other Prod- Accessory Equip - W. Gardner	D1	4	$6,912,555	$3,157,524	$3,755,031	45.68%
Other Prod- Misc Pwr Plt Equip - W. Gardner	D1	4	$249,368	$113,907	$135,462	45.68%
TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4			**$135,321,308**	**$61,812,203**	**$73,509,106**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PROD OTHER - MIAMI/OSAWATOMIE 1						
Other Prod - Land- Osawatomie	D1	4	$694,545	$317,255	$377,290	45.68%
Other Prod - Structures- Osawatomie	D1	4	$2,295,179	$1,048,394	$1,246,785	45.68%
Other Prod - Fuel Holders- Osawatomie	D1	4	$2,031,591	$927,992	$1,103,599	45.68%
Other Prod - Generators- Osawatomie	D1	4	$27,417,036	$12,523,581	$14,893,455	45.68%
Other Prod - Accessory Equip - Osawatomie	D1	4	$1,976,596	$902,872	$1,073,725	45.68%
Other Prod- Misc Pwr Plt Equip - Osawatomie	D1	4	$88,193	$40,285	$47,908	45.68%
TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1			**$34,503,140**	**$15,760,379**	**$18,742,761**	**45.68%**
PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN						
Other Prod - Structures - Elec Wind	D1	4	$5,073,169	$2,317,327	$2,755,842	45.68%
Other Prod - Generators - Elec Wind	D1	4	$20,290,195	$9,268,176	$11,022,020	45.68%
Other Prod-Generators - Wind Addl Amort-100% KS	100% KS	2	$0	$0	$0	0.00%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE CMN			**$25,363,365**	**$11,585,503**	**$13,777,862**	**45.68%**
PRODUCTION PLANT - WIND GEN-SPEARVILLE 1						
Other Prod - Structures - Elec Wind	D1	4	$705,322	$322,178	$383,144	45.68%
Other Prod - Generators - Elec Wind	D1	4	$148,495,969	$67,830,137	$80,665,832	45.68%
Other Prod-Accessory Equip-Wind	D1	4	$707,218	$323,044	$384,174	45.68%
Other Prod - Misc Pwr Plt Equip-Wind	D1	4	$315,606	$144,163	$171,443	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 1			**$150,224,115**	**$68,619,521**	**$81,604,593**	**45.68%**
PRODUCTION PLANT - WIND GEN-SPEARVILLE 2						
Other Prod - Structures - Elec Wind	D1	4	$336,741	$153,817	$182,924	45.68%
Other Prod - Generators - Elec Wind	D1	4	$97,454,878	$44,515,537	$52,939,341	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 2			**$97,791,620**	**$44,669,354**	**$53,122,266**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION PLANT - HAWTHORN SOLAR						
Other Prod - Generators - Elec Solar	D1	4	$14,501,111	$6,623,832	$7,877,279	45.68%
TOTAL PRODUCTION PLANT - HAWTHORN SOLAR			**$14,501,111**	**$6,623,832**	**$7,877,279**	**45.68%**
PRODUCTION PLANT - OTHER SOLAR						
Other Prod - Generators - Elec Solar	D1	4	$1,009,191	$460,979	$548,212	45.68%
TOTAL PRODUCTION PLANT - SOLAR			**$1,009,191**	**$460,979**	**$548,212**	**45.68%**
GENERAL PLANT- BUILDINGS						
Steam Prod-Structures-Lshd Impr- P&M	D1	4	$0	$0	$0	0.00%
TOTAL GENERAL PLANT- BUILDINGS			**$0**	**$0**	**$0**	**0.00%**
GENERAL PLANT- GENERAL EQUIP/TOOLS						
Steam Prod-Misc Power Plt Equip	D1	4	$1,648,566	$753,034	$895,532	45.68%
TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS			**$1,648,566**	**$753,034**	**$895,532**	**45.68%**
BULK OIL FACILITY NE						
Steam Prod- Land- Bulk Oil NE	D1	4	$148,900	$68,015	$80,885	45.68%
Steam Prod-Structures- Bulk Oil NE	D1	4	$995,780	$454,854	$540,927	45.68%
Steam Prod- Boiler Plt Equip- Bulk Oil NE	D1	4	$602,100	$275,028	$327,072	45.68%
Steam Prod- Accessory Equip- Bulk Oil NE	D1	4	$24,947	$11,395	$13,552	45.68%
Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	D1	4	$195,243	$89,183	$106,060	45.68%
TOTAL BULK OIL FACILITY NE			**$1,966,971**	**$898,475**	**$1,068,496**	**45.68%**
TOTAL OTHER PRODUCTION			**$686,132,096**	**$313,412,105**	**$372,719,991**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PROJECTED ADDS NET OF RETIRES						
Steam Prod-Structures	D1	4	$0	$0	$0	0.00%
Steam Prod-Structures- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Unit Trains	D1	4	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod- Turbogenerator	D1	4	$0	$0	$0	0.00%
Steam Prod- Turbogenerator - Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Accessory Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Accessory Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Other Prod - Structures	D1	4	$0	$0	$0	0.00%
Other Prod - Structures - Elec Wind	D1	4	$0	$0	$0	0.00%
Other Prod - Fuel Holders	D1	4	$0	$0	$0	0.00%
Other Prod - Generators	D1	4	$0	$0	$0	0.00%
Other Prod - Generators - Elec Solar	D1	4	$0	$0	$0	0.00%
Other Prod-Generators-Elec Wind	D1	4	$0	$0	$0	0.00%
Other Prod- Accessory Equip	D1	4	$0	$0	$0	0.00%
Other Prod-Accessory Equip-Wind	D1	4	$0	$0	$0	0.00%
Other Prod- Misc Pwr Plt Equip	D1	4	$0	$0	$0	0.00%
Other Prod - Misc Pwr Plt Equip-Wind	D1	4	$0	$0	$0	0.00%
TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S			**$0**	**$0**	**$0**	**0.00%**
RETIREMENTS WORK IN PROGRESS-PROD						
Production - Salvage & Removal Retirements not classified	D1	4	$0	$0	$0	0.00%
TOTAL RETIREMENTS WORK IN PROGRESS-PROD			**$0**	**$0**	**$0**	**0.00%**
TOTAL PRODUCTION PLANT			**$6,498,959,558**	**$2,965,490,094**	**$3,533,469,464**	**45.63%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
TRANSMISSION PLANT						
Trsm-Land-Elec	D1	4	$411,251	$187,851	$223,399	45.68%
Trsm-Land Rights-Elec	D1	4	$4,166,953	$1,903,385	$2,263,568	45.68%
Trsm-Land Rights-Wolf Creek-Elec	D1	4	$0	$0	$0	0.00%
Trsm-Structures & Impr-Elec	D1	4	$1,163,390	$531,414	$631,975	45.68%
Trsm-Structures & Impr - Wolf Creek -Elec	D1	4	$35,643	$16,281	$19,362	45.68%
Trsm-Station Equip-Elec	D1	4	$46,441,351	$21,213,527	$25,227,824	45.68%
Trsm-Station Equip-Wolf Creek-Elec	D1	4	$4,051,499	$1,850,648	$2,200,851	45.68%
Trsm-Station Equip-Communication	D1	4	$1,111,855	$507,874	$603,981	45.68%
Trsm-Station Equip- Addl Amort - 100% KS	100% KS	2	$0	$0	$0	0.00%
Trsm-Towers & Fixtures-Elec	D1	4	$1,254,805	$573,171	$681,634	45.68%
Trsm-Towers & Fixtures-Elec - SubTransmission 34.5kV	D1	4	$1,480	$676	$804	45.68%
Trsm-Poles & Fixtures-Elec	D1	4	$35,276,138	$16,113,469	$19,162,668	45.68%
Trsm-Poles & Fixtures- Wolf Creek -Elec	D1	4	$8,290	$3,787	$4,503	45.68%
Trsm-Poles & Fixtures-Elec - SubTransmission 34.5kV	D1	4	$2,977,647	$1,360,133	$1,617,514	45.68%
Trsm-OH Conductors & Devices-Elec	D1	4	$20,358,992	$9,299,601	$11,059,391	45.68%
Trsm-OH Conductors & Devices-Wolf Creek-Elec	D1	4	$5,609	$2,562	$3,047	45.68%
Trsm-OH Conductors & Devices-Elec - SubTransmission 34.5kV	D1	4	$2,710,650	$1,238,174	$1,472,477	45.68%
Trsm-UG Conduit-Elec	D1	4	$939,735	$429,253	$510,482	45.68%
Trsm-UG Conduit -Elec-SubTransmission 34.5kV	D1	4	$145,193	$66,322	$78,872	45.68%
Trsm-UG Conductors & Devices-Elec	D1	4	$2,127,241	$971,683	$1,155,558	45.68%
Trsm-UG Conductors & Devices-Elec - SubTransmission 34.5kV	D1	4	$132,838	$60,678	$72,160	45.68%
Transmission-Salvage & Removal : Retirements not classified	D1	4	$0	$0	$0	0.00%
TOTAL TRANSMISSION PLANT			**$123,320,559**	**$56,330,488**	**$66,990,070**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
DISTRIBUTION PLANT						
Dist-Land-Elec	360L	12	$8,753,400	$4,876,125	$3,877,275	55.71%
Dist-Land Rights-Elec	360LR	13	$17,143,540	$6,912,533	$10,231,008	40.32%
Dist-Structures & Improvements-Elec	361	14	$15,420,426	$6,570,058	$8,850,369	42.61%
Dist-Station Equipment-Elec	362	15	$372,543,567	$126,402,170	$246,141,398	33.93%
Dist-Station Equipment-Communications	362Com	16	$4,461,673	$1,924,851	$2,536,823	43.14%
Dist-Energy Storage Equipment	363	17	$2,413,035	$0	$2,413,035	0.00%
Dist-Poles,Towers & Fixtures-Elec	364	18	$526,122,419	$234,856,839	$291,265,580	44.64%
Dist-OH Conductor-Elec	365	19	$376,480,490	$153,770,444	$222,710,045	40.84%
Dist-UG Circuit-Elec	366	20	$432,097,587	$185,635,173	$246,462,414	42.96%
Dist-UG Conductors & Devices-Elec	367	21	$759,384,936	$360,544,577	$398,840,359	47.48%
Dist-Line Transformers-Elec	368	22	$399,920,049	$174,263,962	$225,656,088	43.57%
Dist-Services-Elec	369	23	$209,858,563	$94,471,190	$115,387,373	45.02%
Dist-Meters-Elec	370	24	$56,462,129	$24,794,328	$31,667,802	43.91%
Dist-AMI Meters-Elec	370AMI	25	$139,724,707	$69,341,320	$70,383,387	49.63%
Dist-Customer Premises-Elec	371	26	$20,238,390	$7,139,396	$13,098,994	35.28%
Dist-Electric Vehicle Charging Stations	371CCN	27	$12,202,759	$5,198,424	$7,004,335	42.60%
Dist-Street Light & Traffic Signals-Elec	373	28	$34,129,330	$16,304,707	$17,824,623	47.77%
Distribution-Salvage and removal: Retirements not classified	Dist Plt	9	$0			0.00%
TOTAL DISTRIBUTION PLANT			**$3,387,357,001**	**$1,473,006,095**	**$1,914,350,906**	**43.49%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
GENERAL PLANT						
Gen-Land & Land Rights-Elec	PTD	8	$3,725,401	$1,672,891	$2,052,510	44.90%
Gen-Structures & Improvements-Elec	PTD	8	$150,315,209	$67,499,031	$82,816,177	44.90%
Gen-Struc-Leasehold Improv - (801 Charlotte)	PTD	8	$6,522,212	$2,928,799	$3,593,413	44.90%
Gen-Struc-Leasehold Improv - (One KC Place)	PTD	8	$28,560,618	$12,825,143	$15,735,475	44.90%
Gen-Office Furniture & Equip-Elec	PTD	8	$15,669,870	$7,036,554	$8,633,316	44.90%
Gen-Office Furniture & Equip- Elec - Wolf Creek	PTD	8	$6,579,227	$2,954,401	$3,624,826	44.90%
Gen-Office Furniture-Computer	PTD	8	$102,278,235	$45,928,033	$56,350,203	44.90%
Gen-Transportation Equip- Autos -Elec	PTD	8	$1,016,085	$456,273	$559,812	44.90%
Gen-Transportation Equip- Light Trucks -Elec	PTD	8	$10,796,819	$4,848,311	$5,948,508	44.90%
Gen-Transportation Equip- Heavy Trucks -Elec	PTD	8	$44,703,649	$20,074,170	$24,629,480	44.90%
Gen-Transportation Equip- Tractors -Elec	PTD	8	$1,822,518	$818,402	$1,004,116	44.90%
Gen-Transportation Equip- Trailers-Elec	PTD	8	$3,899,361	$1,751,008	$2,148,353	44.90%
Gen-Stores Equip-Elec	PTD	8	$574,887	$258,153	$316,734	44.90%
Gen-Tools, Shop and Garage Equip-Elec	PTD	8	$10,965,055	$4,923,857	$6,041,198	44.90%
Gen-Laboratory Equip-Elec	PTD	8	$9,351,136	$4,199,127	$5,152,009	44.90%
Gen-Power Operated Equip-Elec	PTD	8	$31,635,870	$14,206,085	$17,429,786	44.90%
Gen-Communication Equip-Elec	PTD	8	$185,045,798	$83,094,800	$101,950,999	44.90%
Gen-Communication Equip-Elec - Wolf Creek	PTD	8	$0	$0	$0	0.00%
Gen-Misc Equip	PTD	8	$1,767,119	$793,524	$973,594	44.90%
Gen Plant-Slvg & removal/retirements not classified	PTD	8	$0			0.00%
TOTAL GENERAL PLANT			**$615,229,071**	**$276,268,561**	**$338,960,510**	**44.90%**
TOTAL PLANT IN SERVICE			**$11,709,156,445**	**$5,269,597,922**	**$6,439,558,523**	**45.00%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
DEPRECIATION RESERVE						
INTANGIBLE PLANT						
Misc Intangible-Subst (like 353)	D1	4	$772,195	$352,724	$419,471	45.68%
Customer Related	C1	6	$77,242,173	$37,023,178	$40,218,995	47.93%
Energy Related	E1	5	$10,001,286	$4,331,367	$5,669,919	43.31%
Demand Related	D1	4	$61,552,954	$28,116,220	$33,436,734	45.68%
Corporate Software	Sal&Wg	7	$79,248,852	$37,099,360	$42,149,492	46.81%
Transmission Related	D1	4	$5,529,990	$2,525,994	$3,003,996	45.68%
Uplight - Contract 1 -MO Only	100% MO	1	$5,526,601	$0	$5,526,601	0.00%
Misc Intangible Plant - 10 yr Software						0.00%
Customer Related	C1	6	$102,663,822	$49,208,104	$53,455,717	47.93%
Energy Related	E1	5	$41,658,086	$18,041,326	$23,616,760	43.31%
Demand Related	D1	4	$29,853,418	$13,636,474	$16,216,944	45.68%
Corporate Software	Sal&Wg	7	$38,174,142	$17,870,748	$20,303,395	46.81%
Misc Intang- 5 yr Software - Wolf Creek	D1	4	$28,478,101	$13,008,255	$15,469,845	45.68%
Misc Intang- Steam Prod-Strc -(like 312)	D1	4	$18,659	$8,523	$10,136	45.68%
Misc Intang- Trans Line (like 355)	D1	4	$1,750,520	$799,604	$950,916	45.68%
Misc Intang- Trans MINT Line	D1	4	$35,917	$16,406	$19,511	45.68%
Misc Intang- Iatan Hwy & Bridge	D1	4	$1,030,502	$470,714	$559,789	45.68%
Misc Intang- LaCygne Road Overpass	D1	4	$208,065	$95,040	$113,025	45.68%
Misc Intang- Radio Frequencies	D1	4	$1,386,326	$633,247	$753,078	45.68%
Misc Radio Frequency Spectrum	D1	4	$231,681	$105,828	$125,854	45.68%
Misc Intang Plant - 15 yr Software	C1	6	$77,106,711	$36,958,249	$40,148,462	47.93%
Misc Intangible Plant - 3 yr Software						0.00%
Customer Related	C1	6	$213,159	$102,170	$110,989	47.93%
Demand Related	D1	4	$1,326,596	$605,964	$720,632	45.68%
Corporate Software	Sal&Wg	7	$133,704	$62,592	$71,112	46.81%
TOTAL PLANT INTANGIBLE			**$564,143,459**	**$261,072,086**	**$303,071,372**	**46.28%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION PLANT						
STEAM PRODUCTION						
PRODUCTION-STM-HAWTHORN COMMON						
Steam Prod-Structures- Haw Common	D1	4	$2,512,154	$1,147,504	$1,364,650	45.68%
Steam Prod-Boiler Plant Equip- Haw Common	D1	4	$305,005	$139,321	$165,685	45.68%
Steam Prod- Turbogenerator- Haw Common	D1	4	$19,870	$9,076	$10,794	45.68%
Steam Prod-Accessory Equip- Haw Common	D1	4	$836,928	$382,293	$454,635	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw Common	D1	4	$1,789,268	$817,304	$971,964	45.68%
TOTAL PRODUCTION-STM-HAWTHORN COMMON			**$5,463,225**	**$2,495,498**	**$2,967,728**	**45.68%**
PRODUCTION-STM-HAWTHORN UNIT 5						
Steam Prod- Land- Haw 5	D1	4	$0	$0	$0	0.00%
Steam Prod-Structures- Haw 5	D1	4	$5,167,749	$2,360,530	$2,807,220	45.68%
Steam Prod-Structures- Haw 5 Rebuild	D1	4	$8,036,844	$3,671,078	$4,365,766	45.68%
Steam Prod-Boiler Plant Equip- Haw 5	D1	4	$9,623,308	$4,395,744	$5,227,564	45.68%
Steam Prod- Unit Trains- Haw 5	D1	4	$18,652,807	$8,520,248	$10,132,559	45.68%
Steam Prod-Boiler Plant - Haw 5 Rebuild	D1	4	$197,793,746	$90,348,425	$107,445,321	45.68%
Steam Prod- Turbogenerator- Haw 5	D1	4	$40,999,689	$18,727,879	$22,271,810	45.68%
Steam Prod-Accessory Equip- Haw 5	D1	4	$5,444,638	$2,487,007	$2,957,631	45.68%
Steam Prod-Accessory Equip - Haw 5 Rebuild	D1	4	$30,813,412	$14,074,981	$16,738,431	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 5	D1	4	$6,156,490	$2,812,168	$3,344,322	45.68%
Steam Prod-Misc Equip - Haw 5 Rebuild	D1	4	$2,197,867	$1,003,944	$1,193,923	45.68%
TOTAL PRODUCTION-STM-HAWTHORN UNIT 5			**$324,886,552**	**$148,402,004**	**$176,484,548**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION - HAWTHORN UNIT 9						
Steam Prod- Structures- Haw 9	D1	4	$380,560	$173,832	$206,727	45.68%
Steam Prod-Boiler Plant Equip- Haw 9	D1	4	$26,252,570	$11,991,675	$14,260,895	45.68%
Steam Prod- Turbogenerator- Haw 9	D1	4	$5,099,004	$2,329,128	$2,769,876	45.68%
Steam Prod-Accessory Equip- Haw 9	D1	4	$6,503,459	$2,970,656	$3,532,802	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 9	D1	4	$76,833	$35,096	$41,737	45.68%
TOTAL PRODUCTION - HAWTHORN UNIT 9			**$38,312,426**	**$17,500,388**	**$20,812,038**	**45.68%**
PRODUCTION-IATAN COMMON						
Steam Prod- Land- Iatan Common	D1	4	$0	$0	$0	0.00%
Steam Prod- Structures- Iatan Common	D1	4	$14,598,904	$6,668,502	$7,930,402	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$3,044,660	$3,044,660	$0	100.00%
ARO Settlement Topside Reserve Adj	100% KS	2	($199,908)	($199,908)	$0	100.00%
Steam Prod-Boiler Plant Equip- Iatan Common	D1	4	$85,789,515	$39,187,020	$46,602,494	45.68%
Steam Prod-Boiler Plt Eq- Iatan Cmm KS Juris Disallow	100% KS	2	($211,236)	($211,236)	$0	100.00%
Steam Prod-Unit Trains- Iatan Common	D1	4	$1,569,268	$716,812	$852,456	45.68%
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$6,850,160	$6,850,160	$0	100.00%
Steam Prod- Turbogenerator- LaCygne Common	D1	4	$1,229,057	$561,410	$667,647	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	100% KS	2	$44,905	$44,905	$0	100.00%
Steam Prod-Accessory Equip- Iatan Common	D1	4	$8,776,701	$4,009,030	$4,767,671	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	100% KS	2	$88,058	$88,058	$0	100.00%
Steam Prod-Misc Pwr Plt Equip- Iatan Common	D1	4	$1,226,111	$560,064	$666,047	45.68%
TOTAL PRODUCTION-IATAN COMMON			**$122,806,195**	**$61,319,478**	**$61,486,717**	**49.93%**
PRODUCTION-IATAN 1						
Steam Prod-Structures- Iatan 1	D1	4	$1,223,619	$558,926	$664,693	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$261,106	$261,106	$0	100.00%
Steam Prod-Boiler Plant Equip- Iatan 1	D1	4	$197,530,241	$90,228,061	$107,302,180	45.68%
Steam Prod-Boiler Plt Eq- Iatan 1 KS Juris Disallow	100% KS	2	($273,923)	($273,923)	$0	100.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$10,350,719	$10,350,719	$0	100.00%
Steam Prod- Turbogenerator- Iatan 1	D1	4	$22,214,341	$10,147,089	$12,067,252	45.68%
Steam Prod-Accessory Equipment- Iatan 1	D1	4	$25,745,413	$11,760,015	$13,985,397	45.68%
Steam Prod-Misc Pwr Plt Equip- Iatan 1	D1	4	$2,502,360	$1,143,030	$1,359,329	45.68%
TOTAL PRODUCTION-IATAN 1			**$259,553,875**	**$124,175,023**	**$135,378,852**	**47.84%**
PRODUCTION- IATAN 2						
Steam Prod- Structures- Iatan 2	D1	4	$22,216,882	$10,148,249	$12,068,632	45.68%
Steam Prod-Structures - Addl Amort-100% KS	100% KS	2	$2,626,050	$2,626,050	$0	100.00%
Steam Prod-Boiler Plant Equip- Iatan 2	D1	4	$146,404,051	$66,874,589	$79,529,462	45.68%
Steam Prod-Boiler Plant Equip- Iatan 2-KS Juris Disallow	100% KS	2	($1,213,212)	($1,213,212)	$0	100.00%
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$28,448,875	$28,448,875	$0	100.00%
Steam Prod-Turbogenerator- Iatan 2	D1	4	$49,641,746	$22,675,406	$26,966,340	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	100% KS	2	$8,753,500	$8,753,500	$0	100.00%
Steam Prod-Accessory Equip- Iatan 2	D1	4	$13,276,014	$6,064,231	$7,211,783	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	100% KS	2	$3,063,725	$3,063,725	$0	100.00%
Steam Prod- Misc Power Plant Equip- Iatan 2	D1	4	$887,877	$405,565	$482,312	45.68%
Steam Prod-Misc Pwr Plt Equip - Addl Amort-100% KS	100% KS	2	$875,350	$875,350	$0	100.00%
TOTAL PRODUCTION- IATAN 2			**$274,980,857**	**$148,722,328**	**$126,258,528**	**54.08%**
LACYGNE COMMON PLANT						
Steam Prod- Structures- LaCygne Common	D1	4	$14,721,927	$6,724,696	$7,997,230	45.68%
ARO Settlement Topside Reserve Adj	100% KS	2	($10,801,164)	($10,801,164)	$0	100.00%
Steam Prod-Boiler Plant Equip- LaCygne Common	D1	4	$37,670,700	$17,207,260	$20,463,440	45.68%
Steam Prod-Unit Trains- LaCygne Common	D1	4	$461,090	$210,617	$250,473	45.68%
ARO Settlement Topside Reserve Adj	100% KS	2	($483,969)	($483,969)	$0	100.00%
Steam Prod- Turbogenerator- LaCygne Common	D1	4	$122,882	$56,130	$66,752	45.68%
Steam Prod-Accessory Equip- LaCygne Common	D1	4	$1,413,714	$645,758	$767,956	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne Common	D1	4	$923,762	$421,957	$501,805	45.68%
TOTAL LACYGNE COMMON PLANT			**$44,028,942**	**$13,981,285**	**$30,047,657**	**31.75%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION-STM-LACYGNE 1						
Steam Prod- Land- LaCygne 1	D1	4	$0	$0	$0	0.00%
Steam Prod- Structures- LaCygne 1	D1	4	$4,526,892	$2,067,798	$2,459,094	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 1	D1	4	$137,144,179	$62,644,855	$74,499,324	45.68%
Steam Prod-Boiler AQC Equip.-LaCygne 1	D1	4	$59,197,438	$27,040,265	$32,157,173	45.68%
Steam Prod-Boiler - Addl Amort-100% KS	100% KS	2	$1,435,000	$1,435,000	$0	100.00%
Steam Prod- Turbogenerator- LaCygne 1	D1	4	$13,183,482	$6,021,964	$7,161,518	45.68%
Steam Prod-Accessory Equip- LaCygne 1	D1	4	$10,864,973	$4,962,913	$5,902,060	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 1	D1	4	$632,089	$288,726	$343,362	45.68%
TOTAL PRODUCTION-STM-LACYGNE 1			**$226,984,052**	**$104,461,521**	**$122,522,530**	**46.02%**
PRODUCTION-STM-LACYGNE 2						
Steam Prod- Structures- LaCygne 2	D1	4	$58,931	$26,919	$32,013	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 2	D1	4	$132,205,161	$60,388,806	$71,816,355	45.68%
Steam Prod- Turbogenerator- LaCygne 2	D1	4	$10,437,542	$4,767,671	$5,669,871	45.68%
Steam Prod-Accessory Equip- LaCygne 2	D1	4	$9,934,228	$4,537,767	$5,396,461	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 2	D1	4	$772,183	$352,719	$419,465	45.68%
TOTAL PRODUCTION-STM-LACYGNE 2			**$153,408,046**	**$70,073,881**	**$83,334,165**	**45.68%**
PRODUCTION STM- MONTROSE COMMON						
Steam Prod- Land- Montrose Cmn	D1	4	$0	$0	$0	0.00%
Steam Prod- Structures- Montrose Cmn	D1	4	$1,589,893	$726,233	$863,660	45.68%
Steam Prod- Structures- Montrose Cmn Deferred Depr	100% KS	2	$2,321,467	$2,321,467	$0	100.00%
ARO Settlement Topside Reserve Adj	100% KS	2	($811,889)	($811,889)	$0	100.00%
Steam Prod-Boiler Plant Equip- Montrose Cmn	D1	4	$34,469	$15,745	$18,724	45.68%
Steam Prod-Unit Trains- Montrose Cmn Deferred Depr	100% KS	2	$2,687,783	$2,687,783	$0	100.00%
Steam Prod-Boiler Plant Equip- Montrose Cmn Deferred Depr	100% KS	2	$11,951,741	$11,951,741	$0	100.00%
Steam Prod- Turbogenerator- Montrose Cmn	D1	4	$1	$0	$0	45.68%
Steam Prod- Turbogenerator- Montrose Cmn Deferred Depr	100% KS	2	$2,695,275	$2,695,275	$0	100.00%

EVERGY METRO
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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Steam Prod-Accessory Equip- Montrose Cmn	D1	4	$235,041	$107,362	$127,679	45.68%
Steam Prod-Accessory Equip- Montrose Cmn Deferred Depr	100% KS	2	$1,466,002	$1,466,002	$0	100.00%
Steam Prod-Misc Pwr Plt Equip- Montrose Cmn	D1	4	$1,265	$578	$687	45.68%
Steam Prod-Misc Pwr Plt Equip- Montrose Cmn Deferred Depr	100% KS	2	$465,218	$465,218	$0	100.00%
TOTAL PRODUCTION STM-MONTROSE COMMON			**$22,636,266**	**$21,625,515**	**$1,010,751**	**95.53%**
TOTAL STEAM PRODUCTION PLANT			**$1,473,060,436**	**$712,756,922**	**$760,303,514**	**48.39%**
NUCLEAR PRODUCTION						
Nucl Prod - Land & Land Rights	D1	4	$0	$0	$0	0.00%
Nucl Prod - Structures & Improvements	D1	4	$307,265,565	$140,353,072	$166,912,493	45.68%
Nucl Prod - Reactor Plant Equipment	D1	4	$539,270,476	$246,328,507	$292,941,969	45.68%
Nucl Prod - Turbogenerator Units	D1	4	$113,871,564	$52,014,367	$61,857,197	45.68%
Nucl Prod - Accessory Equip	D1	4	$92,505,113	$42,254,578	$50,250,535	45.68%
Nucl Prod - Misc Power Plant Equip	D1	4	$51,504,876	$23,526,449	$27,978,427	45.68%
Nucl Prod - MPSC Disall-100% KS basis	D1	4	($83,644,689)	($38,207,305)	($45,437,384)	45.68%
Nucl Prod - Disallow - Pre 1988 Res	D1	4	($11,891,311)	($5,431,725)	($6,459,586)	45.68%
TOTAL NUCLEAR PRODUCTION PLANT			**$1,008,881,593**	**$460,837,943**	**$548,043,650**	**45.68%**
OTHER PRODUCTION						
PRODUCTION- HAWTHORN 6 COMBINED CYCL						
Other Prod - Structures Haw 6	D1	4	$89,987	$41,104	$48,883	45.68%
Other Prod - Fuel Holders Haw 6	D1	4	$539,714	$246,531	$293,183	45.68%
Other Prod - Generators Haw 6	D1	4	$29,246,928	$13,359,441	$15,887,487	45.68%
Other Prod - Accessory Equip - Haw 6	D1	4	$1,493,076	$682,009	$811,067	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 6	D1	4	$0	$0	$0	0.00%
TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL			**$31,369,704**	**$14,329,085**	**$17,040,619**	**45.68%**

EVERGY METRO
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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE						
Other Prod - Structures - Haw 7	D1	4	$368,688	$168,410	$200,278	45.68%
Other Prod - Fuel Holders - Haw 7	D1	4	$752,198	$343,590	$408,608	45.68%
Other Prod - Generators - Haw 7	D1	4	$14,391,914	$6,573,953	$7,817,961	45.68%
Other Prod - Accessory Equip - Haw 7	D1	4	$1,299,452	$593,565	$705,887	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 7	D1	4	$730	$333	$396	45.68%
TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES			**$16,812,981**	**$7,679,850**	**$9,133,130**	**45.68%**
PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE						
Other Prod - Structures - Haw 8	D1	4	$45,041	$20,574	$24,467	45.68%
Other Prod - Fuel Holders - Haw 8	D1	4	$538,549	$245,999	$292,550	45.68%
Other Prod - Generators - Haw 8	D1	4	$15,285,443	$6,982,100	$8,303,343	45.68%
Other Prod - Accessory Equip - Haw 8	D1	4	$858,717	$392,246	$466,471	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 8	D1	4	$0	$0	$0	0.00%
TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES			**$16,727,750**	**$7,640,918**	**$9,086,831**	**45.68%**
PRODUCTION - NORTHEAST STATION						
Other Prod - Land -NE	D1	4	$0	$0	$0	0.00%
Other Prod - Structures - NE	D1	4	$399,500	$182,484	$217,016	45.68%
Other Prod - Fuel Holders - NE	D1	4	$1,326,065	$605,721	$720,344	45.68%
Other Prod - Generators - NE	D1	4	$37,538,337	$17,146,799	$20,391,538	45.68%
Other Prod - Accessory Equip - NE	D1	4	$7,050,719	$3,220,635	$3,830,085	45.68%
Other Prod - Misc Pwr Plt Equip - NE	D1	4	$87,647	$40,036	$47,612	45.68%
TOTAL PRODUCTION - NORTHEAST STATION			**$46,402,269**	**$21,195,675**	**$25,206,594**	**45.68%**
PROD OTHER - WEST GARDNER 1, 2, 3 & 4						
Other Prod - Land - W. Gardner	D1	4	$0	$0	$0	0.00%
Other Prod- Land Rights-Easements - W. Gardner	D1	4	$566	$259	$308	45.68%
Other Prod - Structures- W. Gardner	D1	4	$1,589,540	$726,071	$863,468	45.68%

EVERGY METRO
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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Other Prod- Fuel Holders- W. Gardner	D1	4	$1,500,556	$685,425	$815,130	45.68%
Other Prod - Generators- W. Gardner	D1	4	$63,455,225	$28,985,141	$34,470,084	45.68%
Other Prod- Accessory Equip - W. Gardner	D1	4	$3,829,888	$1,749,420	$2,080,468	45.68%
Other Prod- Misc Pwr Plt Equip - W. Gardner	D1	4	$62,021	$28,330	$33,691	45.68%
TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4			**$70,437,796**	**$32,174,647**	**$38,263,149**	**45.68%**
PROD OTHER - MIAMI/OSAWATOMIE 1						
Other Prod - Land- Osawatomie	D1	4	$0	$0	$0	0.00%
Other Prod - Structures- Osawatomie	D1	4	$811,693	$370,766	$440,927	45.68%
Other Prod - Fuel Holders- Osawatomie	D1	4	$938,087	$428,500	$509,586	45.68%
Other Prod - Generators- Osawatomie	D1	4	$15,146,983	$6,918,854	$8,228,129	45.68%
Other Prod - Accessory Equip - Osawatomie	D1	4	$1,065,748	$486,813	$578,935	45.68%
Other Prod- Misc Pwr Plt Equip - Osawatomie	D1	4	$20,889	$9,542	$11,347	45.68%
TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1			**$17,983,399**	**$8,214,475**	**$9,768,924**	**45.68%**
PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN						
Other Prod - Structures - Elec Wind	D1	4	$3,669,389	$1,676,107	$1,993,282	45.68%
Other Prod - Generators - Elec Wind	D1	4	$8,850,506	$4,042,743	$4,807,763	45.68%
Other Prod-Generators - Wind Addl Amort-100% KS	100% KS	2	$5,740,000	$5,740,000	$0	100.00%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE CMN			**$18,259,895**	**$11,458,850**	**$6,801,045**	**62.75%**
PRODUCTION PLANT - WIND GEN-SPEARVILLE 1						
Other Prod - Structures - Elec Wind	D1	4	$102,044	$46,612	$55,432	45.68%
Other Prod - Generators - Elec Wind	D1	4	$115,073,055	$52,563,185	$62,509,870	45.68%
Other Prod-Accessory Equip-Wind	D1	4	$428,223	$195,604	$232,619	45.68%
Other Prod - Misc Pwr Plt Equip-Wind	D1	4	$181,268	$82,800	$98,468	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 1			**$115,784,590**	**$52,888,201**	**$62,896,389**	**45.68%**

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Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PRODUCTION PLANT - WIND GEN-SPEARVILLE 2						
Other Prod - Structures - Elec Wind	D1	4	$48,734	$22,261	$26,473	45.68%
Other Prod - Generators - Elec Wind	D1	4	$59,448,985	$27,155,167	$32,293,818	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 2			**$59,497,719**	**$27,177,428**	**$32,320,291**	**45.68%**
PRODUCTION PLANT - HAWTHORN SOLAR						
Other Prod - Generators - Elec Solar	D1	4	$535,056	$244,403	$290,652	45.68%
TOTAL PRODUCTION PLANT - HAWTHORN SOLAR			**$535,056**	**$244,403**	**$290,652**	**45.68%**
PRODUCTION PLANT - OTHER SOLAR						
Other Prod - Generators - Elec Solar	D1	4	$305,620	$139,601	$166,019	45.68%
TOTAL PRODUCTION PLANT - SOLAR			**$305,620**	**$139,601**	**$166,019**	**45.68%**
GENERAL PLANT- BUILDINGS						
Steam Prod-Structures-Lshd Impr- P&M	D1	4	$0	$0	$0	0.00%
TOTAL GENERAL PLANT- BUILDINGS			**$0**	**$0**	**$0**	**0.00%**
GENERAL PLANT- GENERAL EQUIP/TOOLS						
Steam Prod-Misc Power Plt Equip	D1	4	$374,064	$170,865	$203,199	45.68%
TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS			**$374,064**	**$170,865**	**$203,199**	**45.68%**
BULK OIL FACILITY NE						
Steam Prod-Structures- Bulk Oil NE	D1	4	$170,906	$78,067	$92,840	45.68%
Steam Prod- Boiler Plt Equip- Bulk Oil NE	D1	4	$517,520	$236,393	$281,127	45.68%
Steam Prod- Accessory Equip- Bulk Oil NE	D1	4	$18,065	$8,252	$9,813	45.68%
Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	D1	4	$58,300	$26,630	$31,670	45.68%
TOTAL BULK OIL FACILITY NE			**$764,791**	**$349,342**	**$415,449**	45.68%
TOTAL OTHER PRODUCTION			**$395,255,633**	**$183,663,340**	**$211,592,293**	**46.47%**

EVERGY METRO
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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
PROJECTED ADDS NET OF RETIRES						
Steam Prod-Structures	D1	4	$0	$0	$0	0.00%
Steam Prod-Structures- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Unit Trains	D1	4	$0	$0	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod- Turbogenerator	D1	4	$0	$0	$0	0.00%
Steam Prod- Turbogenerator - Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Accessory Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Accessory Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip	D1	4	$0	$0	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Iatan 2	D1	4	$0	$0	$0	0.00%
Other Prod - Structures	D1	4	$0	$0	$0	0.00%
Other Prod - Structures - Elec Wind	D1	4	$0	$0	$0	0.00%
Other Prod - Fuel Holders	D1	4	$0	$0	$0	0.00%
Other Prod - Generators	D1	4	$0	$0	$0	0.00%
Other Prod - Generators - Elec Solar	D1	4	$0	$0	$0	0.00%
Other Prod-Generators-Elec Wind	D1	4	$0	$0	$0	0.00%
Other Prod- Accessory Equip	D1	4	$0	$0	$0	0.00%
Other Prod-Accessory Equip-Wind	D1	4	$0	$0	$0	0.00%
Other Prod- Misc Pwr Plt Equip	D1	4	$0	$0	$0	0.00%
Other Prod - Misc Pwr Plt Equip-Wind	D1	4	$0	$0	$0	0.00%
TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S			**$0**	**$0**	**$0**	**0.00%**
RETIREMENTS WORK IN PROGRESS-PROD						
Production - Salvage & Removal Retirements not classified	D1	4	($48,462,952)	($22,136,955)	($26,325,996)	45.68%
TOTAL RETIREMENTS WORK IN PROGRESS-PROD			**($48,462,952)**	**($22,136,955)**	**($26,325,996)**	45.68%
TOTAL PRODUCTION PLANT			**$2,828,734,710**	**$1,335,121,250**	**$1,493,613,461**	**47.20%**

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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
TRANSMISSION PLANT						
Trsm-Land-Elec	D1	4	$0	$0	$0	0.00%
Trsm-Land Rights-Elec	D1	4	$221,374	$101,120	$120,255	45.68%
Trsm-Land Rights-Wolf Creek-Elec	D1	4	$0	$0	$0	0.00%
Trsm-Structures & Impr-Elec	D1	4	$395,700	$180,748	$214,952	45.68%
Trsm-Structures & Impr - Wolf Creek -Elec	D1	4	$28,199	$12,881	$15,318	45.68%
Trsm-Station Equip-Elec	D1	4	$11,665,705	$5,328,672	$6,337,033	45.68%
Trsm-Station Equip-Wolf Creek-Elec	D1	4	$1,598,783	$730,294	$868,489	45.68%
Trsm-Station Equip-Communication	D1	4	$2,805,234	$1,281,378	$1,523,856	45.68%
Trsm-Station Equip- Addl Amort - 100% KS	100% KS	2	$28,092	$28,092	$0	100.00%
Trsm-Towers & Fixtures-Elec	D1	4	$875,897	$400,093	$475,804	45.68%
Trsm-Towers & Fixtures-Elec - SubTransmission 34.5kV	D1	4	$1,904	$870	$1,034	45.68%
Trsm-Poles & Fixtures-Elec	D1	4	$13,158,165	$6,010,400	$7,147,765	45.68%
Trsm-Poles & Fixtures- Wolf Creek -Elec	D1	4	$12,962	$5,921	$7,041	45.68%
Trsm-Poles & Fixtures-Elec - SubTransmission 34.5kV	D1	4	$2,204,980	$1,007,193	$1,197,787	45.68%
Trsm-OH Conductors & Devices-Elec	D1	4	$9,133,391	$4,171,960	$4,961,432	45.68%
Trsm-OH Conductors & Devices-Wolf Creek-Elec	D1	4	$5,512	$2,518	$2,994	45.68%
Trsm-OH Conductors & Devices-Elec - SubTransmission 34.5kV	D1	4	$1,694,330	$773,938	$920,392	45.68%
Trsm-UG Conduit-Elec	D1	4	$462,599	$211,307	$251,293	45.68%
Trsm-UG Conduit -Elec-SubTransmission 34.5kV	D1	4	$36,278	$16,571	$19,707	45.68%
Trsm-UG Conductors & Devices-Elec	D1	4	$384,728	$175,736	$208,991	45.68%
Trsm-UG Conductors & Devices-Elec - SubTransmission 34.5kV	D1	4	$9,976	$4,557	$5,419	45.68%
Transmission-Salvage & Removal : Retirements not classified	D1	4	($1,528,152)	($698,031)	($830,121)	45.68%
TOTAL TRANSMISSION PLANT			**$43,195,656**	**$19,746,215**	**$23,449,441**	**45.71%**

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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
DISTRIBUTION PLANT						
Dist-Land-Elec	360L	12	$0	$0	$0	0.00%
Dist-Land Rights-Elec	360LR	13	$266,549	$107,477	$159,073	40.32%
Dist-Structures & Improvements-Elec	361	14	$6,912,871	$2,945,311	$3,967,559	42.61%
Dist-Station Equipment-Elec	362	15	$95,496,609	$32,401,522	$63,095,087	33.93%
Dist-Station Equipment-Communications	362Com	16	$9,493,056	$4,095,485	$5,397,571	43.14%
Dist-Energy Storage Equipment	363	17	$0	$0	$0	0.00%
Dist-Poles,Towers & Fixtures-Elec	364	18	$194,985,780	$87,040,092	$107,945,688	44.64%
Dist-OH Conductor-Elec	365	19	$112,222,811	$45,836,509	$66,386,301	40.84%
Dist-UG Circuit-Elec	366	20	$75,467,238	$32,421,782	$43,045,456	42.96%
Dist-UG Conductors & Devices-Elec	367	21	$195,818,647	$92,971,756	$102,846,891	47.48%
Dist-Line Transformers-Elec	368	22	$167,076,909	$72,803,262	$94,273,647	43.57%
Dist-Services-Elec	369	23	$107,979,271	$48,608,597	$59,370,675	45.02%
Dist-Meters-Elec	370	24	$40,760,458	$17,899,222	$22,861,237	43.91%
Dist-AMI Meters-Elec	370AMI	25	$14,757,073	$7,323,507	$7,433,566	49.63%
Dist-Customer Premises-Elec	371	26	$10,354,750	$3,652,793	$6,701,957	35.28%
Dist-Electric Vehicle Charging Stations	371CCN	27	$6,355,768	$2,707,582	$3,648,185	42.60%
Dist-Street Light & Traffic Signals-Elec	373	28	$14,571,412	$6,961,245	$7,610,168	47.77%
Distribution-Salvage and removal: Retirements not classified	Dist Plt	9	($49,821,852)	($21,665,243)	($28,156,609)	43.49%
TOTAL DISTRIBUTION PLANT			**$1,002,697,351**	**$436,110,900**	**$566,586,451**	**43.49%**
GENERAL PLANT						
Gen-Land & Land Rights-Elec	PTD	8	$1	$0	$1	44.90%
Gen-Structures & Improvements-Elec	PTD	8	$33,155,690	$14,888,560	$18,267,130	44.90%
Gen-Struc-Leasehold Improv - (801 Charlotte)	PTD	8	$5,596,272	$2,513,006	$3,083,267	44.90%
Gen-Struc-Leasehold Improv - (One KC Place)	PTD	8	$16,464,793	$7,393,514	$9,071,279	44.90%
Gen-Office Furniture & Equip-Elec	PTD	8	$4,709,898	$2,114,979	$2,594,919	44.90%
Gen-Office Furniture & Equip- Elec - Wolf Creek	PTD	8	$3,226,325	$1,448,781	$1,777,544	44.90%
Gen-Office Furniture-Computer	PTD	8	$60,467,101	$27,152,746	$33,314,354	44.90%

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(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Gen-Transportation Equip- Autos -Elec	PTD	8	$1,039,585	$466,826	$572,760	44.90%
Gen-Transportation Equip- Light Trucks -Elec	PTD	8	$8,048,791	$3,614,309	$4,434,482	44.90%
Gen-Transportation Equip- Heavy Trucks -Elec	PTD	8	$18,086,674	$8,121,819	$9,964,855	44.90%
Gen-Transportation Equip- Tractors -Elec	PTD	8	$580,297	$260,582	$319,714	44.90%
Gen-Transportation Equip- Trailers-Elec	PTD	8	$1,131,645	$508,165	$623,480	44.90%
Gen-Stores Equip-Elec	PTD	8	$340,012	$152,682	$187,329	44.90%
Gen-Tools, Shop and Garage Equip-Elec	PTD	8	$4,541,057	$2,039,161	$2,501,896	44.90%
Gen-Laboratory Equip-Elec	PTD	8	$4,757,072	$2,136,163	$2,620,909	44.90%
Gen-Power Operated Equip-Elec	PTD	8	$20,102,788	$9,027,155	$11,075,633	44.90%
Gen-Communication Equip-Elec	PTD	8	$103,270,099	$46,373,429	$56,896,670	44.90%
Gen-Communication Equip-Elec - Wolf Creek	PTD	8	$0	$0	$0	0.00%
Gen-Misc Equip	PTD	8	$660,615	$296,649	$363,966	44.90%
Gen Plant-Slvg & removal/retirements not classified	PTD	8	($1,431,504)	($642,817)	($788,687)	44.90%
TOTAL GENERAL PLANT			**$284,747,212**	**$127,865,711**	**$156,881,501**	**44.90%**
TOTAL DEPRECIATION RESERVE			**$4,723,518,388**	**$2,179,916,161**	**$2,543,602,226**	**46.15%**
NET PLANT			**$6,985,638,058**	**$3,089,681,761**	**$3,895,956,297**	**44.23%**
Add to Net Plant:						
Materials and Supplies - Schedule 12						
Fossil Generation Related M&S	D1	4	$50,390,293	$23,017,328	$27,372,965	45.68%
Wolf Creek Related M&S	D1	4	$44,649,636	$20,395,105	$24,254,531	45.68%
T&D Related M&S - MO	100% MO	1	$1,978,029	$0	$1,978,029	0.00%
T&D Related M&S - KS	100% KS	2	$1,692,599	$1,692,599	$0	100.00%
T&D Related M&S - ALLOCATED	PTD	8	$57,109,486	$25,645,010	$31,464,476	44.90%
Wind Generation Related M&S	D1	4	$847,134	$386,955	$460,179	45.68%
Miscellaneous Other	PTD	8	$0			0.00%
TOTAL MATERIALS & SUPPLIES			**$156,667,177**	**$71,136,997**	**$85,530,180**	**45.41%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(RATE BASE)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Prepayments - Schedule 12						
GRT Taxes	100% MO	1	$0	$0	$0	0.00%
General Insurance	PTD	8	$4,784,555	$2,148,504	$2,636,051	44.90%
Postage	C1	6	($17,643)	($8,456)	($9,186)	47.93%
Other	D1	4	$11,066,175	$5,054,819	$6,011,357	45.68%
Wolf Creek General Insurance	D1	4	$2,068,448	$944,828	$1,123,620	45.68%
TOTAL PREPAYMENTS			**$17,901,536**	**$8,139,694**	**$9,761,842**	**45.47%**
Fuel Inventory - Oil - Schedule 12	E1	5	$15,216,917	$6,590,158	$8,626,760	43.31%
Fuel Inventory - Coal - Schedule 12	E1	5	$57,647,573	$24,966,069	$32,681,504	43.31%
Fuel Inventory - Additives - Schedule 12	E1	5	$921,596	$399,126	$522,471	43.31%
Fuel Inventory - Nuclear - Schedule 12	E1	5	$80,860,242	$35,019,034	$45,841,208	43.31%
Regulatory Asset - Iatan 1 and Com-KS	100% KS	2	$2,574,722	$2,574,722	$0	100.00%
Regulatory Asset - La Cygne Environ-KS	100% KS	2	$2,040,427	$2,040,427	$0	100.00%
CWIP	PTD	8	$29,107,414	$13,070,682	$16,036,732	44.90%
Subtract from Net Plant:						
Cust Advances for Construction-KS	100% KS	2	$939,150	$939,150	$0	100.00%
Customer Deposits-KS	100% KS	2	$726,598	$726,598	$0	100.00%
Deferred Income Taxes - Schedule 13	Blended		$1,359,618,502	$621,969,153	$737,649,349	45.75%
Def Gain on SO2 Emissions Allowances-KS	100% KS	2	$15,810,094	$15,810,094	$0	100.00%
Def Gain (Loss) Emissions Allow-Allocated	E1	5	$47,721	$20,667	$27,054	43.31%
Cost Free - Acct 242 - Accrued Vacation - Sch 14	Sal&Wg	7	$6,117,372	$2,863,771	$3,253,601	46.81%
Cost Free - Acct 228 - Operating Reserves - Sch 14	Sal&Wg	7	$0			
TOTAL RATE BASE			**$5,965,316,225**	**$2,611,289,236**	**$3,354,026,989**	**43.77%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
POWER PRODUCTION EXPENSES						
STEAM POWER OPERATION						
Prod Steam Operation- Suprv & Engineering	D1	4	$4,523,367	$2,066,188	$2,457,179	45.68%
Steam Prod Oper-Iat 1 & 2 -100% MO	100% MO	1	($6,267)	$0	($6,267)	0.00%
Steam Prod Oper-Iat 2 -100% KS	100% KS	2	$0	$0	$0	0.00%
Fuel Expense						
Labor	E1	5	$5,008,968	$2,169,289	$2,839,679	43.31%
Fuel Handling - Non-labor	E1	5	$6,823,749	$2,955,236	$3,868,513	43.31%
Fuel Expense-Coal & Freight	E1	5	$173,854,685	$75,293,161	$98,561,524	43.31%
100% MO STB- (Surface Trsp Board)	100% MO	1	($101,759)	$0	($101,759)	0.00%
100%-KS-STB- (Surface Trsp Board)	100% KS	2	$0	$0	$0	0.00%
Fuel Expense-Oil	E1	5	$12,059,486	$5,222,734	$6,836,751	43.31%
Fuel Expense- Gas	E1	5	$3,918,303	$1,696,942	$2,221,360	43.31%
Fuel Expense-Residual - Labor	E1	5	$287,800	$124,641	$163,159	43.31%
Fuel Expense-Residual - Non-Labor	E1	5	$4,979,373	$2,156,472	$2,822,901	43.31%
Additives, incl NH4, Limestone & Oth	E1	5	$9,033,991	$3,912,450	$5,121,541	43.31%
Fuel Expense - Unit Train Depreciation	D1	4	$460,549	$210,370	$250,179	45.68%
Fuel Expense - Residual Non FAC	E1	5	($43,310)	($18,757)	($24,553)	43.31%
Fuel Expense Rider Underrecov	E1	5	$0	$0	$0	0.00%
Fuel Expense Rider Underrecov- 100% MO	100% MO	1	($2,598,251)	$0	($2,598,251)	0.00%
Fuel Expense Rider Underrecov- 100% KS	100% KS	2	$11,386,347	$11,386,347	$0	100.00%
Fuel Exp Recovery-CY RECA	100% KS	2	($11,386,347)	($11,386,347)	$0	100.00%
Steam Operating Expense	D1	4	$10,357,365	$4,731,048	$5,626,317	45.68%
Steam Operating Expense-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Steam Operating Expense-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Steam Operating Electric Expense	D1	4	$3,808,630	$1,739,710	$2,068,920	45.68%
Steam Operating Elec Exp-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Steam Operating Elec Exp-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Miscl Other Power Expenses	D1	4	$5,290,839	$2,416,755	$2,874,084	45.68%
Miscl Other Power Exp-Iat 2-100% MO	100% MO	1	$65,692	$0	$65,692	0.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Miscl Other Power Exp-Iat 2-100% KS	100% KS	2	$0	$0	$0	100.00%
Steam Operating Exp - Rents	D1	4	$118,788	$54,260	$64,528	45.68%
Steam Operating Exp-Rents-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Steam Operating Exp-Rents-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
NOX/Other Allowances-Allocated	E1	5	$26,834	$11,621	$15,213	43.31%
Amort of SO2 Allowances-MO	100% MO	1	($2,302,166)	$0	($2,302,166)	0.00%
Amort of SO2 Allowances-KS	100% KS	2	($1,681,238)	($1,681,238)	$0	100.00%
Sale of RECs - MO	100% MO	1	($7,806,413)	$0	($7,806,413)	0.00%
Sale of RECs - KS	100% KS	2	($6,738,037)	($6,738,037)	$0	100.00%
Emission Allowance -REC Exp.	E1	5	$0	$0	$0	0.00%
TOTAL STEAM OPERATION			**$219,340,977**	**$96,322,845**	**$123,018,133**	**43.91%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
STEAM POWER OPERATION						
Steam Maintenance Suprv & Engineering	D1	4	$4,772,873	$2,180,158	$2,592,715	45.68%
Steam Mtce Suprv & Eng-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Steam Mtce Suprv & Eng-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Maintenance of Structures	D1	4	$6,323,740	$2,888,564	$3,435,176	45.68%
Maintenance of Structures-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Maintenance of Structures-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Maintenance of Boiler Plant						0.00%
Non-Labor	D1	4	$16,500,246	$7,536,999	$8,963,247	45.68%
Labor	D1	4	$4,827,966	$2,205,323	$2,622,643	45.68%
Steam Prod Mtce- Iat 1 & 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Steam Prod Mtce-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Maintenance of Electric Plant	D1	4	$3,887,405	$1,775,693	$2,111,712	45.68%
Maintenance of Elec Plant-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Maintenance of Elec Plant-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
Maintenance of Miscellaneous Steam Plant	D1	4	$457,326	$208,898	$248,428	45.68%
Mtce of Misc Steam Plant-Iat 2-100% MO	100% MO	1	$0	$0	$0	0.00%
Mtce of Misc Steam Plant-Iat 2-100% KS	100% KS	2	$0	$0	$0	0.00%
TOTAL STEAM MAINTENANCE			**$36,769,556**	**$16,795,635**	**$19,973,921**	45.68%
TOTAL STEAM POWER GENERATION EXPENSE			**$256,110,533**	**$113,118,479**	**$142,992,054**	**44.17%**
NUCLEAR POWER GENERATION						
NUCLEAR OPERATION						
Prod Nuclear Operation- Superv & Engineer	D1	4	$5,622,188	$2,568,109	$3,054,079	45.68%
Nuclear Fuel Expense						
Nuclear Fuel - Net Amortizarion	E1	5	$31,796,667	$13,770,532	$18,026,135	43.31%
Prod Nuclear-Disposal Costs	E1	5	$0	$0	$0	0.00%
KS DOE Refund (100% KS)	E1	5	$0	$0	$0	0.00%
Cost of Oil	E1	5	$150,635	$65,237	$85,398	43.31%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Labor	E1	5		$0	$0	0.00%
Coolants and Water	D1	4	$2,753,838	$1,257,901	$1,495,937	45.68%
Steam Expense	D1	4	$9,780,145	$4,467,384	$5,312,761	45.68%
Electric Expense	D1	4	$1,032,376	$471,570	$560,806	45.68%
Miscellaneous Nuclear Power Exp						
Misc. Nuclear Power Exp-100% KS	100% KS	2	$0	$0	$0	0.00%
Decommissioning-Missouri	100% MO	1	$1,281,264	$0	$1,281,264	0.00%
Decommissioning-Kansas	100% KS	2	$2,036,230	$2,036,230	$0	100.00%
Decommissioning-FERC	NonJur/Wh	3	$38,753	$0	$38,753	0.00%
Refueling Outage Amortization	D1	4	$1,533,778	$700,601	$833,177	45.68%
Refueling Outage Amortization - MO only	100% MO	1	$28,020	$0	$28,020	0.00%
Misc. Nucl Power Exp-Other-Alloc	D1	4	$20,702,752	$9,456,624	$11,246,128	45.68%
TOTAL NUCLEAR OPERATION			**$76,756,646**	**$34,794,188**	**$41,962,458**	**45.33%**
NUCLEAR MAINTENANCE						
Prod Nuclear Maint- Supry & Engineer	D1	4	$3,513,690	$1,604,987	$1,908,703	45.68%
Prod Nuclear Maint- Maint of Structures	D1	4	$2,077,754	$949,079	$1,128,675	45.68%
Prod Nuclear Maint- Maint Reactor Plant						
Refueling Outage Amortization	D1	4	$2,880,533	$1,315,773	$1,564,760	45.68%
Refueling Outage Amortization - MO only	100% MO	1	$380,754	$0	$380,754	0.00%
Maint Reactor Plant - Other	D1	4	$7,902,527	$3,609,724	$4,292,803	45.68%
Prod Nuclear Mtce - Electric Plant	D1	4	$1,553,205	$709,475	$843,730	45.68%
Prod Nuclear Maint- Maint of Miscl Plant	D1	4	$1,977,338	$903,210	$1,074,128	45.68%
TOTAL NUCLEAR MAINTENANCE			**$20,285,801**	**$9,092,247**	**$11,193,554**	44.82%
TOTAL NUCLEAR POWER GENERATION			**$97,042,447**	**$43,886,435**	**$53,156,012**	**45.22%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
OTHER POWER GENERATION						
OTHER POWER OPERATION						
Prod Turbine Oper-Supr & Engineering	D1	4	$102,649	$46,888	$55,761	45.68%
Other PowerOperation- Fuel Expense						
Labor	E1	5	$100,668	$43,597	$57,070	43.31%
Fuel Handling (non-labor)	E1	5	$10,197	$4,416	$5,781	43.31%
Other Fuel Expense - Oil	E1	5	$4,813,275	$2,084,538	$2,728,737	43.31%
Other Fuel Expense - Gas	E1	5	$44,332,802	$19,199,694	$25,133,108	43.31%
Other Fuel Expense - Hedging - MO	100% MO	1	$0	$0	$0	0.00%
Additives	E1	5	$189,475	$82,058	$107,417	43.31%
Other Power Generation Expense	D1	4	$575,102	$262,696	$312,407	45.68%
Misc Other Power Generation Expense	D1	4	$1,100,395	$502,640	$597,756	45.68%
Other Generation Rents	D1	4	$504,517	$230,454	$274,063	45.68%
TOTAL OPERATION - OP			**$51,729,080**	**$22,456,981**	**$29,272,099**	**43.41%**
OTHER POWER MAINTANENCE						
Other Maint-Supr Eng. Struct Gen & Misc.	D1	4	$71,365	$32,598	$38,767	45.68%
Other General Maintenance of Structures	D1	4	$191,158	$87,317	$103,840	45.68%
Other General Maint of General Plant	D1	4	$3,340,854	$1,526,039	$1,814,815	45.68%
Other Gen Maint Miscl. Other General Plant	D1	4	$83,979	$38,360	$45,619	45.68%
TOTAL MAINTANENCE - OP			**$3,687,356**	**$1,684,314**	**$2,003,042**	45.68%
TOTAL OTHER POWER GENERATION			**$55,416,436**	**$24,141,295**	**$31,275,141**	**43.56%**
OTHER POWER SUPPLY EXPENSES						
Purchased Power						
Purchased Power-Energy	E1	5	$267,074,073	$115,664,707	$151,409,366	43.31%
Purchased Power-Capacity (Demand)	E1	5	$0	$0	$0	0.00%
Purch Pwr Energy Solar Contrct (100% MO)	100% MO	1	$0	$0	$0	0.00%
Solar Renew Energy Credits (100% KS)	100% KS	2	$0	$0	$0	0.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Purchased Power-Admin Fees	E1	5	$6,122,900	$2,651,712	$3,471,188	43.31%
System Control and Load Dispatch	D1	4	$1,023,979	$467,734	$556,245	45.68%
Other Expenses	D1	4	$2,578,876	$1,177,982	$1,400,895	45.68%
Other Power Supply-Common Use	D1	4	$1,079,691	$493,182	$586,509	45.68%
373ECATRUE 11200	100% KS	2	$0	$0	$0	0.00%
373KCPFAC 10200	100% MO	1	$0	$0	$0	0.00%
TOTAL OTHER POWER SUPPLY EXPENSES			**$277,879,519**	**$120,455,316**	**$157,424,203**	**43.35%**
TOTAL POWER PRODUCTION EXPENSES			**$686,448,936**	**$301,601,526**	**$384,847,410**	**43.94%**
TRANSMISSION EXPENSES						
OPERATION - TRANSMISSION EXP.						
Transmission Operation Suprv and Engrg	D1	4	$162,947	$74,431	$88,516	45.68%
Transmission Operation- Load Dispatch	E1	5	$695,559	$301,234	$394,326	43.31%
Transmission Operation- Station Expenses	D1	4	$37,530	$17,143	$20,387	45.68%
Transmission Operation-Overhead Line Expense	D1	4	$7,610	$3,476	$4,134	45.68%
Trans Oper-Underground Line Expense	D1	4	$327,103	$149,414	$177,689	45.68%
Transmission of Electricity by Others	E1	5	$212,686	$92,110	$120,576	43.31%
Trans Op Trans Rider all KS 11200	100% KS	2	$0	$0	$0	0.00%
Misc. Transmission Expense	D1	4	$206,543	$94,345	$112,198	45.68%
Transmission Operation Rents	D1	4	$958,258	$437,714	$520,544	45.68%
Regional Transmission Operation	E1	5	$626	$271	$355	43.31%
TOTAL OPERATION - TRANSMISSION EXP.			**$2,608,862**	**$1,170,138**	**$1,438,724**	**44.85%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
MAINTENANCE - TRANSMISSION EXP.						
Transmission Maint-Suprv and Engrg	D1	4	$20,913	$9,553	$11,360	45.68%
Transmission Maintenance of Structures	D1	4	$77,053	$35,196	$41,857	45.68%
Transmission Maintenance of Station Equipment	D1	4	$88,474	$40,413	$48,061	45.68%
Transmission Maintenance of Overhead Lines	D1	4	$361,013	$164,904	$196,109	45.68%
Trans Maintenance of Underground Lines	D1	4	$4,808	$2,196	$2,612	45.68%
Trans Maintenance of Miscl. Trans Plant	D1	4	$2,891	$1,321	$1,571	45.68%
Transmission - Common Use	D1	4	($4,294,932)	($1,961,843)	($2,333,089)	45.68%
TOTAL MAINTENANCE - TRANSMISSION EXP.			**($3,739,780)**	**($1,708,261)**	**($2,031,520)**	**45.68%**
TOTAL TRANSMISSION EXPENSES			**($1,130,918)**	**($538,122)**	**($592,796)**	**47.58%**
DISTRIBUTION EXPENSES						
OPERATION - DIST. EXPENSES						
Distribution Operation - Supr & Engineering	Dist Plt	9	$2,056,031	$894,074	$1,161,957	43.49%
Distribution Operation - Load Dispatching	Dist Plt	9	$789,265	$343,215	$446,050	43.49%
Distribution Operation - Station Expense	362	15	$110,391	$37,455	$72,936	33.93%
Dist Operation Overhead Line Expense	365	19	$1,338,850	$546,842	$792,007	40.84%
Dist Operation Underground Line Expense	367	21	$2,584,426	$1,227,047	$1,357,379	47.48%
Distrb Oper Street Light & Signal Expense	373	28	$151,142	$72,206	$78,936	47.77%
Distribution Operation Meter Expense	370	24	($439,501)	($192,999)	($246,502)	43.91%
Distrb Operation Customer Install Expense	371	26	$228	$80	$147	35.28%
Dist Operation Miscl Distribution Expense	Dist Plt	9	$8,449,707	$3,674,391	$4,775,316	43.49%
Distribution Operations Rents	Dist Plt	9	$729,956	$317,424	$412,532	43.49%
TOTAL OPERATION - DIST. EXPENSES			**$15,770,494**	**$6,919,735**	**$8,850,759**	**43.88%**
MAINTENANCE - DISTRIB. EXPENSES						
Distribution Maint-Suprv & Engineering	Dist Plt	9	$83,885	$36,478	$47,407	43.49%
Distribution Maintenance-Structures	361	14	$0	$0	$0	0.00%
Distribution Maintenance-Station Equipment	362	15	$836,310	$283,756	$552,554	33.93%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Distribution Maintenance-Overhead lines	365	19	$27,008,861	$11,031,553	$15,977,308	40.84%
Distrib Maint-Maintenance Underground Lines	367	21	$1,142,194	$542,297	$599,897	47.48%
Distrib Maint-Maintenance Line Transformer	368	22	$1,456	$634	$822	43.57%
Distrib Maint- Maintenance St Lights/Signal	373	28	$233,723	$111,657	$122,066	47.77%
Distrib Maint-Maintenance of Meters	370	24	$374,047	$164,256	$209,791	43.91%
Distrib Maint-Maint Miscl Distribution Plant	Dist Plt	9	$1,876,123	$815,840	$1,060,283	43.49%
Distrib Maint-Common Use	Dist Plt	9	$620,942	$270,019	$350,923	43.49%
TOTAL MAINTENANCE - DISTRIB. EXPENSES			**$32,177,542**	**$13,256,491**	**$18,921,051**	**41.20%**
TOTAL DISTRIBUTION EXPENSES			**$47,948,036**	**$20,176,226**	**$27,771,810**	**42.08%**
CUSTOMER ACCOUNTS EXPENSE						
Cust Acct-Suprv Meter Read Collection Miscl	C1	6	$1,696,999	$813,393	$883,605	47.93%
Cust Accts Meter Reading Expense	C1	6	$3,734,896	$1,790,184	$1,944,712	47.93%
Customer Accts Records and Collection	C1	6	$10,704,927	$5,131,011	$5,573,916	47.93%
Cust Accts-Interest on Deposits - KS	100% KS	2	$34,731	$34,731	$0	100.00%
Customer Accts - Common Use	C1	6	($41,602,315)	($19,940,530)	($21,661,785)	47.93%
Uncollectible Accounts-MO 100%	100% MO	1	$5,414,654	$0	$5,414,654	0.00%
Uncollectible Accounts-KS 100%	100% KS	2	$1,767,704	$1,767,704	$0	100.00%
Miscellaneous Customer Accts Expense	C1	6	$7,499,484	$3,594,600	$3,904,884	47.93%
TOTAL CUSTOMER ACCOUNTS EXPENSE			**($10,748,921)**	**($6,808,907)**	**($3,940,014)**	**63.35%**
CUSTOMER SERVICE & INFO EXP						
Customer Service Suprv	C1	6	$106,520	$51,056	$55,464	47.93%
Customer Assistance Expense						
Customer Assistance Exp-100% KS	100% KS	2	$545,484	$545,484	$0	100.00%
Customer Assistance Exp-100% MO	100% MO	1	$5,275,773	$0	$5,275,773	0.00%
Customer Assistance Expense-Allocated	C1	6	$293,847	$140,845	$153,002	47.93%
Cust Assist Exp - Exp Rider 343 MEIAA4 100% MO	100% MO	1	$4,323,561	$0	$4,323,561	0.00%
Cust Assist Exp - MEEIA 100% MO	100% MO	1	$11,514,716	$0	$11,514,716	0.00%
Cust Assist Exp - KEEIA 100% KS	100% KS	2	$8	$8	$0	100.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Information and Instruction Advertising						
Information and Instruction Advertising	C1	6	$1,609,966	$771,678	$838,288	47.93%
Inform & Instructional Advertising- 100% MO	100% MO	1	$50,998	$0	$50,998	0.00%
Misc Customer Accounts and Info Exp						
Misc Cust Accts & Info Exp-Allocated	C1	6	$1,933,725	$926,860	$1,006,865	47.93%
Misc Cust Accts & Info Exp-100% MO	100% MO	1	$8,312,973	$0	$8,312,973	0.00%
TOTAL CUSTOMER SERVICE & INFO EXP			**$33,967,571**	**$2,435,930**	**$31,531,641**	**7.17%**
SALES EXPENSES						
Sales Supervision	C1	6	$48,895	$23,436	$25,459	47.93%
Sales Demonstration and Selling	C1	6	$341,938	$163,895	$178,043	47.93%
Sales Advertising Expense	C1	6	$0	$0	$0	0.00%
Miscellaneous Sales Expense	C1	6	$36,234	$17,367	$18,867	47.93%
TOTAL SALES EXPENSES			**$427,066**	**$204,698**	**$222,368**	**47.93%**
ADMIN. & GENERAL EXPENSES						
OPERATION - ADMIN. & GENERAL EXP						
Admin & Gen-Administrative Salaries						
Admin & Gen-Admin Salaries - Allocated	Sal&Wg	7	$33,911,916	$15,875,440	$18,036,476	46.81%
Admin & Gen-Admin. Salaries- 100% MO	100% MO	1	$0	$0	$0	0.00%
Admin & Gen- Admin. Salaries- 100% KS	100% KS	2	$0	$0	$0	0.00%
Admin & General Off Supply						
Admin & General Off Supply- Allocated	E1	5	($359,380)	($155,641)	($203,740)	43.31%
Admin & General Off Supply- 100% MO	100% MO	1	$0	$0	$0	0.00%
Admin & General Off Supply- 100% KS	100% KS	2	$0	$0	$0	0.00%
Admin Expense Transfer Credit	E1	5	($72,803)	($31,529)	($41,273)	43.31%
Admin Expense Transfer Credit - Common Use	E1	5	($14,749,483)	($6,387,721)	($8,361,762)	43.31%
Outside Services Employed						0.00%
Outside Services Employed-Allocated	E1	5	$14,145,541	$6,126,165	$8,019,376	43.31%
Outside Services-100 % MO	100% MO	1	$0	$0	$0	0.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Outside Services- 100% KS	100% KS	2	($427,665)	($427,665)	$0	100.00%
Property Insurance	PTD	8	$2,890,517	$1,297,986	$1,592,531	44.90%
Injuries and Damages	Sal&Wg	7	$7,519,899	$3,520,347	$3,999,552	46.81%
Employee Pensions and Benefits						
Employee Pensions	Sal&Wg	7	$13,082,590	$6,124,451	$6,958,139	46.81%
Employee OPEB	Sal&Wg	7	$1,531,525	$716,964	$814,561	46.81%
Empl Ben-OPEB-MO	100% MO	1	($2,507,613)	$0	($2,507,613)	0.00%
Empl Ben-OPEB-KS	100% KS	2	($617,425)	($617,425)	$0	100.00%
Other Miscellaneous Employee Benefits	Sal&Wg	7	$17,818,033	$8,341,289	$9,476,743	46.81%
Employee Pensions - NSC	Sal&Wg	7	$0	$0	$0	0.00%
Regulatory Comm Exp						
Regulatory Comm Exp-FERC Assment	E1	5	($40,344)	($17,472)	($22,872)	43.31%
Reg Comm Exp- KCC Assmnt - 100% KS	100% KS	2	$1,887,062	$1,887,062	$0	100.00%
Reg Comm Exp- MPSC Assmnt - 100% MO	100% MO	1	$1,562,749	$0	$1,562,749	0.00%
Reg Comm Exp- MO Proceeding 100% MO	100% MO	1	$502,641	$0	$502,641	0.00%
Reg Comm Exp- KS Proceeding 100% KS	100% KS	2	$558,198	$558,198	$0	100.00%
Reg Comm Exp- FERC Proceed - Allocated	E1	5	($13,008)	($5,633)	($7,374)	43.31%
Regulatory Comm Expense- FERC Proceedings 100%	NonJur/Wh	3	$0	$0	$0	0.00%
Load Research Expenses- 100% MO	100% MO	1	$0	$0	$0	0.00%
Miscellaneous Regulatory Filings/Expense	D1	4	$1,834,012	$837,742	$996,270	45.68%
Duplicate Charges-Credit	PTD	8	($1,846,153)	($829,015)	($1,017,138)	44.90%
General Advertising Expense						
General Advertising Expense - Allocated	C1	6	$62	$30	$32	47.93%
General Advertising Expense - 100% MO	100% MO	1	$0	$0	$0	0.00%
Miscellaneous General Expense	E1	5	$3,713,315	$1,608,166	$2,105,149	43.31%
Admin & General Expense-Rents-Allocated	E1	5	$2,864,077	$1,240,377	$1,623,699	43.31%
Asset Finance Lease - Multifunctional Printing Devices	Sal&Wg	7	$337,035	$157,779	$179,256	46.81%
Transportation Expense	Dist Plt	9	$70,526	$30,669	$39,858	43.49%
TOTAL OPERATION- ADMIN. & GENERAL EXP			**$83,595,824**	**$39,850,564**	**$43,745,260**	**47.67%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
MAINT, ADMIN. & GENERAL EXP						
Maintenance Of General Plant	PTD	8	$8,944,837	$4,016,678	$4,928,158	44.90%
General Maint-Common Use	PTD	8	($19,970,924)	($8,967,942)	($11,002,983)	44.90%
TOTAL MAINT, ADMIN. & GENERAL EXP			**($11,026,088)**	**($4,951,264)**	**($6,074,824)**	**44.90%**
TOTAL ADMIN. & GENERAL EXPENSES			**$72,569,736**	**$34,899,300**	**$37,670,436**	**48.09%**
TOTAL ELEC OPER & MAINT EXP			**$829,481,506**	**$351,970,651**	**$477,510,855**	**42.43%**
DEPRECIATION EXPENSE						
Depreciation Expense			$305,113,995	$137,599,826	$167,514,169	45.10%
Other Depreciation - ARO	NonJur/Wh	3	$5,151,369	$0	$5,151,369	0.00%
Deferred Depreciation Expense -KS	100% KS	2	$0	$0	$0	0.00%
Deferred Depreciation Expense -MO	100% MO	1	$3,130,290	$0	$3,130,290	0.00%
Deferred Depreciation Expense -FERC	NonJur/Wh	3	$17,434	$0	$17,434	0.00%
TOTAL DEPRECIATION EXPENSE			**$313,413,088**	**$137,599,826**	**$175,813,261**	**43.90%**
AMORTIZATION EXPENSE						
Amortization of Limited Term Plant-Allocated	PTD	8	$1,752,108	$786,784	$965,324	44.90%
Amort-Iat & LC Reg Asset & Oth Non-Plant-MO	100% MO	1	$337,373	$0	$337,373	0.00%
Amort-Iat & LC Reg Asset & Oth Non-Plant-KS	100% KS	2	$193,104	$193,104	$0	100.00%
Amortization-Other Plant-Allocated	PTD	8	$98,321,599	$44,151,305	$54,170,293	44.90%
Amortiz of Unrecovered Reserve-KS	100% KS	2	$0	$0	$0	0.00%
Amortiz of Unrecov Dist Meters-KS	100% KS	2	$1,115,338	$1,115,338	$0	100.00%
Contra PISA Amortization Exp - MO	100% MO	1	$0	$0	$0	0.00%
TOTAL AMORTIZATION EXPENSE			**$101,719,522**	**$46,246,532**	**$55,472,990**	**45.46%**
TOTAL DEPRECIATION & AMORTIZATION EXPENSE			**$415,132,610**	**$183,846,358**	**$231,286,252**	**44.29%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
REGULATORY DEBITS & CREDITS						
Regulatory Debits - MO	100% MO	1	$1,526,327	$0	$1,526,327	0.00%
Regulatory Debits - KS	100% KS	2	$5,299,872	$5,299,872	$0	100.00%
Pension & OPEB Exp Tracker - NSC RD	Sal&Wg	7	($1,270,699)	($594,862)	($675,837)	46.81%
Regulatory Debit - Pension & OPEB	Sal&Wg	7	$291,888	$136,644	$155,244	46.81%
Regulatory Credits - ARO	NonJur/Wh	3	($22,095,928)	$0	($22,095,928)	0.00%
Regulatory Credits - MO	100% MO	1	$0	$0	$0	0.00%
Reg. Credits-Migration Amort /COVID AAO - KS	100% KS	2	($1,816,730)	($1,816,730)	$0	100.00%
Pension & OPEB Exp Tracker - NSC RD	Sal&Wg	7	$386,414	$180,895	$205,519	46.81%
Regulatory Debit - Pension & OPEB	Sal&Wg	7	$165,609	$77,528	$88,081	46.81%
TOTIT Rider Deferral - 100% MO	100% MO	1	($1,141,916)	$0	($1,141,916)	0.00%
Contra PISA Depr and Amort Exp - MO	100% MO	1	($28,698,939)	$0	($28,698,939)	0.00%
Accretion Exp-Asset Retirement Obligation	NonJur/Wh	3	$16,944,559	$0	$16,944,559	0.00%
TOTAL REGULATORY DEBITS & CREDITS			**($30,409,543)**	**$3,283,347**	**($33,692,890)**	**-10.80%**
OTHER OPERATING EXPENSES						
Taxes Other Than Income Taxes-Allocated						0.00%
Other Miscellaneous Taxes	PTD	8	$928	$417	$511	44.90%
KCMO City Earnings Tax-100% MO	100% MO	1	$828,593	$0	$828,593	0.00%
Property Tax	Elec Plt wo WC	10	$99,524,937	$44,663,221	$54,861,716	44.88%
Property Tax - Wolf Creek	WC Plt	11	$24,760,193	$11,309,986	$13,450,207	45.68%
Payroll Tax, incl Unemployment	Sal&Wg	7	$9,318,608	$4,362,390	$4,956,218	46.81%
TOTAL OTHER OPERATING EXPENSES			**$134,433,259**	**$60,336,013**	**$74,097,246**	**44.88%**
TOTAL OPERATING EXPENSE			**$1,348,637,832**	**$599,436,369**	**$749,201,463**	**44.45%**
NET INCOME BEFORE TAXES			**$514,918,470**	**$206,716,434**	**$308,202,036**	**40.15%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(EXPENSES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
INCOME TAXES						
Current Income Taxes			$75,503,485	$28,501,797	$47,001,688	37.75%
TOTAL CURRENT INCOME TAXES			**$75,503,485**	**$28,501,797**	**$47,001,688**	**37.75%**
DEFERRED INCOME TAXES						
Deferred Income Taxes - Def. Inc. Tax.			$7,324,247	$3,847,013	$3,477,235	52.52%
Amortization of Deferred ITC			($3,761,607)	($1,689,149)	($2,072,458)	44.90%
Amort of Excess Deferred Income Taxes			($22,933,052)	($10,298,085)	($12,634,967)	44.90%
Amort of Cost of Removal-ER-2007-0291			$354,438	$0	$354,438	0.00%
TOTAL DEFERRED INCOME TAXES			**($19,015,974)**	**($8,140,222)**	**($10,875,752)**	**42.81%**
TOTAL INCOME TAXES			**$56,487,511**	**$20,361,575**	**$36,125,936**	**36.05%**
NET OPERATING INCOME			**$458,430,959**	**$186,354,859**	**$272,076,100**	**40.65%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(REVENUES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
ELECTRIC - RETAIL SALES						
Missouri	100% MO	1	$878,319,922	$0	$878,319,922	0.00%
Amort of Off Syst Sales Margin Rate Refund	100% MO	1	$0			
TOTAL MISSOURI			**$878,319,922**	**$0**	**$878,319,922**	**0.00%**
Kansas	100% KS	2	$679,699,687	$679,699,687	$0	100.00%
TOTAL RETAIL SALES			**$1,558,019,609**	**$679,699,687**	**$878,319,922**	**43.63%**
MISCELLANEOUS REVENUE						
Forfeited Discounts - MO	100% MO	1	($2,121)	$0	($2,121)	0.00%
Forfeited Discounts - KS	100% KS	2	$1,648,425	$1,648,425	$0	100.00%
Miscellaneous Services - MO	100% MO	1	$166,529	$0	$166,529	0.00%
Miscellaneous Services - KS	100% KS	2	$262,956	$262,956	$0	100.00%
Rent from Electric Property - MO	100% MO	1	$1,517,776	$0	$1,517,776	0.00%
Rent from Electric Property - KS	100% KS	2	$1,336,991	$1,336,991	$0	100.00%
Rent from Electric Property - Allocated - Prod	D1	4	$24,515	$11,198	$13,317	45.68%
Rent from Electric Property - Allocated - Trans	D1	4	$0	$0	$0	0.00%
Rent from Electric Property - Allocated - Dist	Dist Plt	9	$0	$0	$0	0.00%
456100 Transmission for Others	D1	4	$0	$0	$0	0.00%
Other Elec Revenues - MO	100% MO	1	$1,484,894	$0	$1,484,894	0.00%
Other Elec Revenues - KS	100% KS	2	$215,077	$215,077	$0	100.00%
Other Elec Revenues - Allocated - Transmission	D1	4	$13,924	$6,360	$7,564	45.68%
TOTAL MISCELLANEOUS REVENUE			**$6,668,966**	**$3,481,007**	**$3,187,959**	**52.20%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(REVENUES)

Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
BULK POWER SALES (BPS)						
Firm Bulk Sales (Capacity & Fixed)	E1	5	$8,665,425	$3,752,831	$4,912,594	43.31%
Firm Bulk Sales (Energy)	E1	5	$275,281,709	$119,219,278	$156,062,431	43.31%
Other Miscellaneous & Adjustments	E1	5	$0	$0	$0	0.00%
Non-firm Sales (margin on sales)	E1	5	$0	$0	$0	0.00%
Non-firm Sales (cost of sales & other)	E1	5	$0	$0	$0	0.00%
TOTAL BULK POWER SALES			**$283,947,134**	**$122,972,109**	**$160,975,025**	**43.31%**
SALES FOR RESALE (FERC JURIS CUST)						
FERC JURIS WHOLESALE FIRM POWER	NonJur/Wh	3	$1,655,523	$0	$1,655,523	0.00%
TRANSMISSION FOR FERC WHSLE FIRM POWER	NonJur/Wh	3				0.00%
TOTAL SALES FOR RESALE			**$1,655,523**	**$0**	**$1,655,523**	**0.00%**
Other Sales Revenue	Dist Plt	9	$0	$0	$0	0.00%
Provision for Rate Refunds - MO	100% MO	1	$13,265,070	$0	$13,265,070	0.00%
Provision for Rate Refunds - KS	100% KS	2	$0	$0	$0	0.00%
TOTAL ELECTRIC OPERATING REVENUE			**$1,863,556,302**	**$806,152,803**	**$1,057,403,499**	**43.26%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(INCOME TAXES)

Line Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Net Income Before Taxes (Sch 9)			$514,918,470	$206,716,434	$308,202,036	40.15%
Add to Net Income Before Taxes:						
Depreciation Exp			$313,413,088	$137,599,826	$175,813,261	43.90%
Plant Amortization Exp			$100,073,707	$44,938,089	$55,135,617	44.90%
Amortiz of Unrecovered Reserve - KS	100% KS	2	$1,115,338	$1,115,338	$0	100.00%
Book Nuclear Fuel Amortization			$31,796,667	$13,770,532	$18,026,135	43.31%
Transp & Unit Train Depr-Clearing (a)			$2,139,335	$964,229	$1,175,106	45.07%
50% Meals & Entertainment	Sal&Wg	7	$27,739	$12,986	$14,753	46.81%
Total			**$448,565,873**	**$198,401,000**	**$250,164,873**	**44.23%**
Subtract from Net Income Before Taxes:						
Interest Expense			$122,521,630	$53,633,270	$68,888,360	43.77%
IRS Tax Return Depreciation	PTD	8	$334,133,955	$150,042,823	$184,091,132	44.90%
IRS Tax Return Plant Amortization	PTD	8	$107,943,801	$48,472,154	$59,471,647	44.90%
IRS Tax Return Nuclear Amortization	E1	5	$23,428,474	$10,146,427	$13,282,047	43.31%
Cost of Removal Incurred on Pre-81 Property	PTD	8	$11,871,527	$5,330,908	$6,540,619	44.90%
Cost of Removal Provided for Pre-81 Property	PTD	8	($1,795,601)	($806,314)	($989,287)	44.90%
Employee 401k ESOP Deduction	Sal&Wg	7	$1,314,096	$615,178	$698,918	46.81%
IRC Section 199 Domestic Production Activities	D1	4	$0	$0	$0	0.00%
Total			**$599,417,882**	**$267,434,446**	**$331,983,436**	**44.62%**
Net Taxable Income			**$364,066,462**	**$137,682,989**	**$226,383,473**	**37.82%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(INCOME TAXES)

Line Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Provision for Federal Income Tax:						
Net Taxable Income			$364,066,462	$137,682,989	$226,383,473	37.82%
Deduct State Income Tax @ 100%			$0	$0	$0	0.00%
Deduct City Income Tax			$0	$0	$0	0.00%
Federal Taxable Income			**$364,066,462**	**$137,682,989**	**$226,383,473**	**37.82%**
Federal Tax Before Tax Credits			$76,453,957	$28,913,428	$47,540,529	37.82%
Less Tax Credits:						
Wind	E1	5	$0	$0	$0	0.00%
Research and Development	E1	5	($549,223)	($237,858)	($311,365)	43.31%
Solar	E1	5	($388,839)	($168,399)	($220,440)	43.31%
Fuels Tax Credit	E1	5	($12,410)	($5,375)	($7,035)	43.31%
Total Federal Tax			$75,503,485	$28,501,797	$47,001,688	37.75%
Provision for State Income Tax:						
Net Taxable Income			$364,066,462	$137,682,989	$226,383,473	37.82%
Deduct Federal Income Tax @ 0%			$0	$0	$0	0.00%
Deduct City Income Tax			$0	$0	$0	0.00%
State Jurisdictional Taxable Income			$364,066,462	$137,682,989	$226,383,473	37.82%
Total State Tax			$0	$0	$0	0.00%
Provision for City Income Tax:						
Net Taxable Income			$364,066,462	$137,682,989	$226,383,473	37.82%
Total City Tax			$0	$0	$0	0.00%
Effective Tax rate before Tax Cr and Earnings Tax			$0	$0	$0	0.00%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(INCOME TAXES)

Line Description	KS Metro Juris Factor	TAI Alloc No.	Total Adjusted Plant	KS Retail	MO/Non Juris Wholesale	KS Allocation Percent
Summary of Provision for Income Tax:						
Federal Income Tax			$75,503,485	$28,501,797	$47,001,688	37.75%
State Income Tax			$0	$0	$0	0.00%
City Income Tax			$0	$0	$0	0.00%
Total Provision for Income Tax			**$75,503,485**	**$28,501,797**	**$47,001,688**	**37.75%**
Deferred Income Taxes:						
Deferred Income Taxes - Excess IRS Tax over Book D&A	See Calc Below		$7,324,247	$3,847,013	$3,477,235	52.52%
Amortization of Deferred ITC	PTD	8	($3,761,607)	($1,689,149)	($2,072,458)	44.90%
Amort of Excess Deferred Income Taxes - Protected - ARAM	PTD	8	($13,635,552)	($6,123,043)	($7,512,509)	44.90%
Amort of Excess Deferred Income Taxes - NOL - ARAM	PTD	8	$1,365,238	$613,060	$752,178	44.90%
Amort of Excess Deferred Income Taxes - Misc - 10 yr	PTD	8	($535,227)	($240,344)	($294,883)	44.90%
Amort of Excess Deferred Income Taxes - 5 yr (new)	PTD	8	($2,399,154)	($1,077,340)	($1,321,814)	44.90%
Amort of Excess Deferred Income Taxes - 30 yr - KS Rate Chg			($7,728,357)			
	PTD	8		($3,470,418)	($4,257,939)	44.90%
Amortization of Cost of Removal-ER-2007-0291	100% MO	1	$354,438	$0	$354,438	0.00%
Total Deferred Income Tax Expense			($19,015,974)	($8,140,222)	($10,875,752)	42.81%
						0.00%
Total Income Tax			$56,487,511	$20,361,575	$36,125,936	36.05%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
INTANGIBLE PLANT							
Intangible Plant-Organization-Elec	$70,729	0.00%	$0	$31,761	0.00%	$0	44.90%
Intangible Plant-Franchise-Elec	$22,474	0.00%	$0	$0	0.00%	$0	0.00%
Misc Intangible-Subst (like 353)	$1,992,825	0.00%	$0	$910,285	0.00%	$0	45.68%
Misc Intangible Plant-5-Year Software, excl Wlf Crk	$0			$0			0.00%
Customer Related	$137,949,163	0.00%	$0	$66,120,827	0.00%	$0	47.93%
Energy Related	$11,705,214	0.00%	$0	$5,069,306	0.00%	$0	43.31%
Demand Related	$77,712,643	0.00%	$0	$35,497,659	0.00%	$0	45.68%
Corporate Software	$139,552,169	0.00%	$0	$65,329,604	0.00%	$0	46.81%
Transmission Related	$7,140,182	0.00%	$0	$3,261,499	0.00%	$0	45.68%
Uplight - Contract 1 -MO Only	$22,135,429	0.00%	$0	$0	0.00%	$0	0.00%
Misc Intangible Plant - 10 yr Software	$0			$0			0.00%
Customer Related	$135,941,073	0.00%	$0	$65,158,324	0.00%	$0	47.93%
Energy Related	$61,357,434	0.00%	$0	$26,572,739	0.00%	$0	43.31%
Demand Related	$63,425,700	0.00%	$0	$28,971,655	0.00%	$0	45.68%
Corporate Software	$61,534,415	0.00%	$0	$28,806,567	0.00%	$0	46.81%
Misc Intang- 5 yr Software - Wolf Creek	$39,676,957	0.00%	$0	$18,123,680	0.00%	$0	45.68%
Misc Intang- Steam Prod-Strc -(like 312)	$34,274	0.00%	$0	$15,656	0.00%	$0	45.68%
Misc Intang- Trans Line (like 355)	$6,735,505	0.00%	$0	$3,076,651	0.00%	$0	45.68%
Misc Intang- Trans MINT Line	$54,095	0.00%	$0	$24,710	0.00%	$0	45.68%
Misc Intang- Iatan Hwy & Bridge	$3,178,284	0.00%	$0	$1,451,780	0.00%	$0	45.68%
Misc Intang- LaCygne Road Overpass	$853,278	0.00%	$0	$389,761	0.00%	$0	45.68%
Misc Intang- Radio Frequencies	$1,434,764	0.00%	$0	$655,373	0.00%	$0	45.68%
Misc Radio Frequency Spectrum	$8,721,927	0.00%	$0	$3,984,011	0.00%	$0	45.68%
Misc Intang Plant - 15 yr Software	$289,574,069	0.00%	$0	$138,796,616	0.00%	$0	47.93%
Misc Intangible Plant - 3 yr Software	$0		$0	$0			0.00%
Customer Related	$3,146,764	0.00%	$0	$1,508,285	0.00%	$0	47.93%
Demand Related	$8,367,082	0.00%	$0	$3,821,924	0.00%	$0	45.68%
Corporate Software	$1,973,806	0.00%	$0	$924,013	0.00%	$0	46.81%
TOTAL PLANT INTANGIBLE	**$1,084,290,258**		**$0**	**$498,502,685**		**$0**	**45.98%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION PLANT							
STEAM PRODUCTION							
PRODUCTION-STM-HAWTHORN COMMON	$0						
Steam Prod-Structures- Haw Common	$17,845,360	4.11%	$733,444	$8,151,421	4.11%	$335,023	45.68%
Steam Prod-Boiler Plant Equip- Haw Common	$3,499,468	4.69%	$164,125	$1,598,491	4.69%	$74,969	45.68%
Steam Prod- Turbogenerator- Haw Common	$118,535	3.07%	$3,639	$54,145	3.07%	$1,662	45.68%
Steam Prod-Accessory Equip- Haw Common	$4,102,055	4.12%	$169,005	$1,873,741	4.12%	$77,198	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw Common	$11,023,288	4.28%	$471,797	$5,035,229	4.28%	$215,508	45.68%
TOTAL PRODUCTION-STM-HAWTHORN COMMON	**$36,588,707**		**$1,542,010**	**$16,713,026**		**$704,361**	**45.68%**
PRODUCTION-STM-HAWTHORN UNIT 5							
Steam Prod- Land- Haw 5	$807,281	0.00%	$0	$368,751	0.00%	$0	
Steam Prod-Structures- Haw 5	$23,197,296	2.28%	$528,898	$10,596,084	2.28%	$241,591	45.68%
Steam Prod-Structures- Haw 5 Rebuild	$8,573,500	2.01%	$172,327	$3,916,212	2.01%	$78,716	45.68%
Steam Prod-Boiler Plant Equip- Haw 5	$162,033,206	2.65%	$4,293,880	$74,013,690	2.65%	$1,961,363	45.68%
Steam Prod- Unit Trains- Haw 5	$18,472,368	2.27%	$419,323	$8,437,827	2.27%	$191,539	45.68%
Steam Prod-Boiler Plant - Haw 5 Rebuild	$211,549,704	2.06%	$4,357,924	$96,631,886	2.06%	$1,990,617	45.68%
Steam Prod- Turbogenerator- Haw 5	$115,321,855	2.19%	$2,525,549	$52,676,832	2.19%	$1,153,623	45.68%
Steam Prod-Accessory Equip- Haw 5	$31,010,049	2.57%	$796,958	$14,164,801	2.57%	$364,035	45.68%
Steam Prod-Accessory Equip - Haw 5 Rebuild	$34,151,735	2.02%	$689,865	$15,599,864	2.02%	$315,117	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 5	$6,234,633	1.89%	$117,835	$2,847,862	1.89%	$53,825	45.68%
Steam Prod-Misc Equip - Haw 5 Rebuild	$2,305,161	1.96%	$45,181	$1,052,954	1.96%	$20,638	45.68%
TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	**$613,656,789**		**$13,947,740**	**$280,306,762**		**$6,371,063**	**45.68%**
PRODUCTION - HAWTHORN UNIT 9							
Steam Prod- Structures- Haw 9	$2,294,105	2.59%	$59,417	$1,047,903	2.59%	$27,141	45.68%
Steam Prod-Boiler Plant Equip- Haw 9	$45,067,858	2.46%	$1,108,669	$20,586,141	2.46%	$506,419	45.68%
Steam Prod- Turbogenerator- Haw 9	$20,955,816	2.77%	$580,476	$9,572,219	2.77%	$265,150	45.68%
Steam Prod-Accessory Equip- Haw 9	$16,306,729	2.97%	$484,310	$7,448,604	2.97%	$221,224	45.68%
Steam Prod-Misc Pwr Plt Equip- Haw 9	$353,461	2.78%	$9,826	$161,454	2.78%	$4,488	45.68%
TOTAL PRODUCTION - HAWTHORN UNIT 9	**$84,977,969**		**$2,242,699**	**$38,816,322**		**$1,024,422**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION-IATAN COMMON							
Steam Prod- Land- Iatan Common	$670,148	0.00%	$0	$306,111	0.00%	$0	45.68%
Steam Prod- Structures- Iatan Common	$130,967,462	2.22%	$2,907,478	$59,823,448	2.22%	$1,328,081	45.68%
Steam Prod-Structures - Addl Amort-100% KS	$0						0.00%
ARO Settlement Topside Reserve Adj	$0						0.00%
Steam Prod-Boiler Plant Equip- Iatan Common	$212,713,285	2.01%	$4,275,537	$97,163,387	2.01%	$1,952,984	45.68%
Steam Prod-Unit Trains- Iatan Common	$1,554,088	1.88%	$29,217	$709,878	1.88%	$13,346	45.68%
Steam Prod-Boiler - Addl Amort-100% KS	$0						0.00%
Steam Prod- Turbogenerator- LaCygne Common	$5,966,002	1.99%	$118,723	$2,725,156	1.99%	$54,231	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	$0						0.00%
Steam Prod-Accessory Equip- Iatan Common	$28,264,387	2.08%	$587,899	$12,910,635	2.08%	$268,541	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	$0						0.00%
Steam Prod-Misc Pwr Plt Equip- Iatan Common	$5,693,120	2.03%	$115,570	$2,600,509	2.03%	$52,790	45.68%
TOTAL PRODUCTION-IATAN COMMON	**$385,828,491**		**$8,034,425**	**$176,239,124**		**$3,669,972**	**45.68%**
PRODUCTION-IATAN 1							
Steam Prod- Land- Iatan 1	$3,691,922	0.00%	$0	$1,686,400	0.00%	$0	45.68%
Steam Prod-Structures- Iatan 1	$10,787,657	3.95%	$426,112	$4,927,597	3.95%	$194,640	45.68%
Steam Prod-Structures - Addl Amort-100% KS	$0						0.00%
Steam Prod-Boiler Plant Equip- Iatan 1	$434,365,035	3.34%	$14,507,792	$198,409,695	3.34%	$6,626,884	45.68%
Steam Prod-Boiler Plt Eq- Iatan 1 KS Juris Disallow	($1,249,901)	3.34%	($41,747)	($1,249,901)	3.34%	($41,747)	100.00%
Steam Prod-Boiler - Addl Amort-100% KS	$0						0.00%
Steam Prod- Turbogenerator- Iatan 1	$85,376,203	3.24%	$2,766,189	$38,998,227	3.24%	$1,263,543	45.68%
Steam Prod-Accessory Equipment- Iatan 1	$62,617,486	3.35%	$2,097,686	$28,602,478	3.35%	$958,183	45.68%
Steam Prod-Misc Pwr Plt Equip- Iatan 1	$10,378,293	3.48%	$361,165	$4,740,607	3.48%	$164,973	45.68%
TOTAL PRODUCTION-IATAN 1	**$605,966,696**		**$20,117,197**	**$276,115,103**		**$9,166,476**	**45.57%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION- IATAN 2							
Steam Prod- Structures- Iatan 2	$94,676,523	1.90%	$1,798,854	$43,246,437	1.90%	$821,682	45.68%
Steam Prod-Structures - Addl Amort-100% KS	$0						0.00%
Steam Prod-Boiler Plant Equip- Iatan 2	$665,240,039	1.93%	$12,839,133	$303,869,010	1.93%	$5,864,672	45.68%
Steam Prod-Boiler Plant Equip- Iatan 2-KS Juris Disallow	($4,477,350)	1.93%	($86,413)	($4,477,350)	1.93%	($86,413)	100.00%
Steam Prod-Boiler - Addl Amort-100% KS	$0						0.00%
Steam Prod-Turbogenerator- Iatan 2	$232,660,826	1.86%	$4,327,491	$106,275,045	1.86%	$1,976,716	45.68%
Steam Prod-Turbogen - Addl Amort-100% KS	$0						0.00%
Steam Prod-Accessory Equip- Iatan 2	$58,236,261	1.90%	$1,106,489	$26,601,217	1.90%	$505,423	45.68%
Steam Prod-Accessory - Addl Amort-100% KS	$0						0.00%
Steam Prod- Misc Power Plant Equip- Iatan 2	$5,390,854	1.93%	$104,043	$2,462,440	1.93%	$47,525	45.68%
Steam Prod-Misc Pwr Plt Equip - Addl Amort-100% KS	$0						0.00%
TOTAL PRODUCTION- IATAN 2	**$1,051,727,153**		**$20,089,598**	**$477,976,799**		**$9,129,605**	**45.45%**
LACYGNE COMMON PLANT							
Steam Prod- Land- LaCygne Common	$959,144	0.00%	$0	$438,119	0.00%	$0	45.68%
Steam Prod- Structures- LaCygne Common	$117,669,369	4.67%	$5,495,160	$53,749,132	4.67%	$2,510,084	45.68%
ARO Settlement Topside Reserve Adj	$0						0.00%
Steam Prod-Boiler Plant Equip- LaCygne Common	$136,989,590	4.57%	$6,260,424	$62,574,242	4.57%	$2,859,643	45.68%
Steam Prod-Unit Trains- LaCygne Common	$456,630	2.63%	$12,009	$208,580	2.63%	$5,486	45.68%
ARO Settlement Topside Reserve Adj	$0						0.00%
Steam Prod- Turbogenerator- LaCygne Common	$984,763	4.90%	$48,253	$449,821	4.90%	$22,041	45.68%
Steam Prod-Accessory Equip- LaCygne Common	$5,657,673	3.96%	$224,044	$2,584,318	3.96%	$102,339	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne Common	$6,201,078	4.04%	$250,524	$2,832,535	4.04%	$114,434	45.68%
TOTAL LACYGNE COMMON PLANT	**$268,918,247**		**$12,290,414**	**$122,836,746**		**$5,614,028**	**45.68%**
PRODUCTION-STM-LACYGNE 1							
Steam Prod- Land- LaCygne 1	$1,937,712	0.00%	$0	$885,110	0.00%	$0	45.68%
Steam Prod- Structures- LaCygne 1	$20,771,127	3.37%	$699,987	$9,487,856	3.37%	$319,741	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 1	$385,177,659	5.12%	$19,721,096	$175,941,836	5.12%	$9,008,222	45.68%
Steam Prod-Boiler AQC Equip.-LaCygne 1	$2,610,471	1.87%	$48,816	$1,192,413	1.87%	$22,298	45.68%
Steam Prod-Boiler - Addl Amort-100% KS	$0						0.00%
Steam Prod- Turbogenerator- LaCygne 1	$45,290,122	3.71%	$1,680,264	$20,687,667	3.71%	$767,512	45.68%
Steam Prod-Accessory Equip- LaCygne 1	$21,460,501	3.47%	$744,679	$9,802,749	3.47%	$340,155	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 1	$2,427,328	3.46%	$83,986	$1,108,757	3.46%	$38,363	45.68%
TOTAL PRODUCTION-STM-LACYGNE 1	**$479,674,920**		**$22,978,827**	**$219,106,390**		**$10,496,292**	**45.68%**
PRODUCTION-STM-LACYGNE 2	$0						
Steam Prod- Structures- LaCygne 2	$4,902,932	3.18%	$155,913	$2,239,566	3.18%	$71,218	45.68%
Steam Prod-Boiler Plant Equip- LaCygne 2	$351,513,356	3.77%	$13,252,054	$160,564,622	3.77%	$6,053,286	45.68%
Steam Prod- Turbogenerator- LaCygne 2	$36,032,659	2.68%	$965,675	$16,459,034	2.68%	$441,102	45.68%

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(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
Steam Prod-Accessory Equip- LaCygne 2	$18,698,213	2.75%	$514,201	$8,540,988	2.75%	$234,877	45.68%
Steam Prod-Misc Pwr Plt Equip- LaCygne 2	$1,334,866	2.28%	$30,435	$609,742	2.28%	$13,902	45.68%
TOTAL PRODUCTION-STM-LACYGNE 2	**$412,482,027**		**$14,918,278**	**$188,413,953**		**$6,814,386**	**45.68%**
PRODUCTION STM- MONTROSE COMMON							
Steam Prod- Land- Montrose Common	$1,620,842	0.00%	$0	$740,370	0.00%	$0	45.68%
Steam Prod- Structures- Montrose Common	$6,719,296	7.18%	$482,445	$3,069,247	7.18%	$220,372	45.68%
ARO Settlement Topside Reserve Adj	$0						
Steam Prod-Boiler Plant Equip- Montrose Common	$0	0.00%	$0	$0	0.00%	$0	0.00%
Steam Prod- Turbogenerator- Montrose Common	$0	0.00%	$0	$0	0.00%	$0	0.00%
Steam Prod-Accessory Equip- Montrose Common	$0	0.00%	$0	$0	0.00%	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Montrose Common	$24,127	3.00%	$724	$11,021	3.00%	$331	45.68%
TOTAL PRODUCTION STM-MONTROSE COMMON	**$8,364,265**		**$483,169**	**$3,820,637**		**$220,703**	45.68%
TOTAL STEAM PRODUCTION PLANT	**$3,948,185,264**		**$116,644,357**	**$1,800,344,861**		**$53,211,307**	**45.60%**
NUCLEAR PRODUCTION							
Nucl Prod - Land & Land Rights	$4,216,108	0.00%	$0	$1,925,838	0.00%	$0	45.68%
Nucl Prod - Structures & Improvements	$471,555,533	1.79%	$8,440,844	$215,397,608	1.79%	$3,855,617	45.68%
Nucl Prod - Reactor Plant Equipment	$971,198,117	2.13%	$20,686,520	$443,624,847	2.13%	$9,449,209	45.68%
Nucl Prod - Turbogenerator Units	$223,501,863	2.22%	$4,961,741	$102,091,404	2.22%	$2,266,429	45.68%
Nucl Prod - Accessory Equip	$172,018,526	2.11%	$3,629,591	$78,574,794	2.11%	$1,657,928	45.68%
Nucl Prod - Misc Power Plant Equip	$136,898,709	2.49%	$3,408,778	$62,532,729	2.49%	$1,557,065	45.68%
Nucl Prod - MPSC Disall-100% KS basis	($114,746,658)	1.48%	($1,698,251)	($52,414,093)	1.48%	($775,729)	45.68%
Nucl Prod - Disallow - Pre 1988 Res	($0)						
TOTAL NUCLEAR PRODUCTION PLANT	**$1,864,642,198**		**$39,429,224**	**$851,733,128**		**$18,010,520**	**45.68%**
OTHER PRODUCTION							
PRODUCTION- HAWTHORN 6 COMBINED CYCL							
Other Prod - Structures Haw 6	$205,594	2.26%	$4,646	$93,911	2.26%	$2,122	45.68%
Other Prod - Fuel Holders Haw 6	$1,083,233	1.95%	$21,123	$494,800	1.95%	$9,649	45.68%
Other Prod - Generators Haw 6	$66,066,565	2.98%	$1,968,784	$30,177,952	2.98%	$899,303	45.68%
Other Prod - Accessory Equip - Haw 6	$2,531,747	2.06%	$52,154	$1,156,454	2.06%	$23,823	45.68%
TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	**$69,887,139**		**$2,046,707**	**$31,923,117**		**$934,897**	**45.68%**
PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE							
Other Prod - Structures - Haw 7	$724,678	1.92%	$13,914	$331,019	1.92%	$6,356	45.68%
Other Prod - Fuel Holders - Haw 7	$3,426,028	2.83%	$96,957	$1,564,944	2.83%	$44,288	45.68%
Other Prod - Generators - Haw 7	$23,173,265	1.88%	$435,657	$10,585,107	1.88%	$199,000	45.68%
Other Prod - Accessory Equip - Haw 7	$2,366,356	2.26%	$53,480	$1,080,907	2.26%	$24,428	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 7	$3,527	3.65%	$129	$1,611	3.65%	$59	45.68%
TOTAL PROD-HAWTHORN 7 COMBUSTION TURBINES	**$29,693,855**		**$600,136**	**$13,563,589**		**$274,131**	**45.68%**

EVERGY METRO
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(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE							
Other Prod - Structures - Haw 8	$84,765	1.79%	$1,517	$38,719	1.79%	$693	45.68%
Other Prod - Fuel Holders - Haw 8	$3,297,416	3.01%	$99,252	$1,506,197	3.01%	$45,337	45.68%
Other Prod - Generators - Haw 8	$24,238,518	1.88%	$455,684	$11,071,694	1.88%	$208,148	45.68%
Other Prod - Accessory Equip - Haw 8	$1,536,590	2.30%	$35,342	$701,885	2.30%	$16,143	45.68%
Other Prod - Misc Pwr Plt Equip - Haw 8	$0	0.00%	$0	$0	0.00%	$0	0.00%
TOTAL PROD-HAWTHORN 8 COMBUSTION TURBINES	**$29,157,289**		**$591,795**	**$13,318,496**		**$270,321**	**45.68%**
PRODUCTION - NORTHEAST STATION							
Other Prod - Land -NE	$136,550	0.00%	$0	$62,373	0.00%	$0	45.68%
Other Prod - Structures - NE	$1,784,490	5.05%	$90,117	$815,121	5.05%	$41,164	45.68%
Other Prod - Fuel Holders - NE	$2,255,027	2.67%	$60,209	$1,030,054	2.67%	$27,502	45.68%
Other Prod - Generators - NE	$78,327,825	2.74%	$2,146,182	$35,778,662	2.74%	$980,335	45.68%
Other Prod - Accessory Equip - NE	$12,203,774	1.20%	$146,445	$5,574,452	1.20%	$66,893	45.68%
Other Prod - Misc Pwr Plt Equip - NE	$356,762	4.93%	$17,588	$162,962	4.93%	$8,034	45.68%
TOTAL PRODUCTION - NORTHEAST STATION	**$95,064,428**		**$2,460,542**	**$43,423,625**		**$1,123,929**	**45.68%**
PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
Other Prod - Land - W. Gardner	$177,836	0.00%	$0	$81,232	0.00%	$0	45.68%
Other Prod- Land Rights-Easements - W. Gardner	$93,269	0.00%	$0	$42,604	0.00%	$0	45.68%
Other Prod - Structures- W. Gardner	$4,391,431	2.59%	$113,738	$2,005,922	2.59%	$51,953	45.68%
Other Prod- Fuel Holders- W. Gardner	$3,317,011	1.96%	$65,013	$1,515,148	1.96%	$29,697	45.68%
Other Prod - Generators- W. Gardner	$120,179,836	1.98%	$2,379,561	$54,895,866	1.98%	$1,086,938	45.68%
Other Prod- Accessory Equip - W. Gardner	$6,912,555	1.97%	$136,177	$3,157,524	1.97%	$62,203	45.68%
Other Prod- Misc Pwr Plt Equip - W. Gardner	$249,368	3.64%	$9,077	$113,907	3.64%	$4,146	45.68%
TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	**$135,321,308**		**$2,703,567**	**$61,812,203**		**$1,234,938**	**45.68%**
PROD OTHER - MIAMI/OSAWATOMIE 1							
Other Prod - Land- Osawatomie	$694,545	0.00%	$0	$317,255	0.00%	$0	45.68%
Other Prod - Structures- Osawatomie	$2,295,179	2.05%	$47,051	$1,048,394	2.05%	$21,492	45.68%
Other Prod - Fuel Holders- Osawatomie	$2,031,591	1.90%	$38,600	$927,992	1.90%	$17,632	45.68%
Other Prod - Generators- Osawatomie	$27,417,036	1.89%	$518,182	$12,523,581	1.89%	$236,696	45.68%
Other Prod - Accessory Equip - Osawatomie	$1,976,596	1.98%	$39,137	$902,872	1.98%	$17,877	45.68%
Other Prod- Misc Pwr Plt Equip - Osawatomie	$88,193	3.09%	$2,725	$40,285	3.09%	$1,245	45.68%
TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	**$34,503,140**		**$645,695**	**$15,760,379**		**$294,941**	45.68%
PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN							
Other Prod - Structures - Elec Wind	$5,073,169	5.52%	$280,039	$2,317,327	5.52%	$127,916	45.68%
Other Prod - Generators - Elec Wind	$20,290,195	4.68%	$949,581	$9,268,176	4.68%	$433,751	45.68%
Other Prod-Generators - Wind Addl Amort-100% KS	$0						0.00%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE CMN	**$25,363,365**		**$1,229,620**	**$11,585,503**		**$561,667**	45.68%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION PLANT - WIND GEN-SPEARVILLE 1							
Other Prod - Structures - Elec Wind	$705,322	5.52%	$38,934	$322,178	5.52%	$17,784	45.68%
Other Prod - Generators - Elec Wind	$148,495,969	4.68%	$6,949,611	$67,830,137	4.68%	$3,174,450	45.68%
Other Prod-Accessory Equip-Wind	$707,218	5.64%	$39,887	$323,044	5.64%	$18,220	45.68%
Other Prod - Misc Pwr Plt Equip-Wind	$315,606	7.30%	$23,039	$144,163	7.30%	$10,524	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 1	**$150,224,115**		**$7,051,471**	**$68,619,521**		**$3,220,978**	45.68%

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PRODUCTION PLANT - WIND GEN-SPEARVILLE 2							
Other Prod - Structures - Elec Wind	$336,741	5.52%	$18,588	$153,817	5.52%	$8,491	45.68%
Other Prod - Generators - Elec Wind	$97,454,878	4.68%	$4,560,888	$44,515,537	4.68%	$2,083,327	45.68%
TOTAL PROD PLANT-WIND GEN-SPEARVILLE 2	**$97,791,620**		**$4,579,476**	**$44,669,354**		**$2,091,818**	45.68%
PRODUCTION PLANT - HAWTHORN SOLAR							
Other Prod - Generators - Elec Solar	$14,501,111	10.77%	$1,561,770	$6,623,832	10.77%	$713,387	45.68%
TOTAL PRODUCTION PLANT - HAWTHORN SOLAR	**$14,501,111**		**$1,561,770**	**$6,623,832**		**$713,387**	45.68%
PRODUCTION PLANT - OTHER SOLAR							
Other Prod - Generators - Elec Solar	$1,009,191	10.77%	$108,690	$460,979	10.77%	$49,647	45.68%
TOTAL PRODUCTION PLANT - SOLAR	**$1,009,191**		**$108,690**	**$460,979**		**$49,647**	45.68%
GENERAL PLANT- BUILDINGS							
Steam Prod-Structures-Lshd Impr- P&M	$0	0.00%	$0	$0	0.00%	$0	0.00%
TOTAL GENERAL PLANT- BUILDINGS	**$0**		**$0**	**$0**		**$0**	0.00%
GENERAL PLANT- GENERAL EQUIP/TOOLS							
Steam Prod-Misc Power Plt Equip	$1,648,566	3.20%	$52,754	$753,034	3.20%	$24,097	45.68%
TOTAL GENERAL PLANT- GENERAL EQUIP/TOOLS	**$1,648,566**		**$52,754**	**$753,034**		**$24,097**	45.68%
BULK OIL FACILITY NE							
Steam Prod- Land- Bulk Oil NE	$148,900	0.00%	$0	$68,015	0.00%	$0	45.68%
Steam Prod-Structures- Bulk Oil NE	$995,780	2.54%	$25,293	$454,854	2.54%	$11,553	45.68%
Steam Prod- Boiler Plt Equip- Bulk Oil NE	$602,100	1.26%	$7,586	$275,028	1.26%	$3,465	45.68%
Steam Prod- Accessory Equip- Bulk Oil NE	$24,947	1.26%	$314	$11,395	1.26%	$144	45.68%
Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	$195,243	1.50%	$2,929	$89,183	1.50%	$1,338	45.68%
TOTAL BULK OIL FACILITY NE	**$1,966,971**		**$36,122**	**$898,475**		**$16,500**	45.68%
TOTAL OTHER PRODUCTION	**$686,132,096**		**$23,668,346**	**$313,412,105**		**$10,811,251**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
PROJECTED ADDS NET OF RETIRES							
Steam Prod-Structures	$0	3.45%	$0	$0	3.45%	$0	0.00%
Steam Prod-Structures- Iatan 2	$0	1.90%	$0	$0	1.90%	$0	0.00%
Steam Prod-Boiler Plant Equip	$0	3.66%	$0	$0	3.66%	$0	0.00%
Steam Prod-Unit Trains	$0	2.25%	$0	$0	2.25%	$0	0.00%
Steam Prod-Boiler Plant Equip- Iatan 2	$0	1.93%	$0	$0	1.93%	$0	0.00%
Steam Prod- Turbogenerator	$0	2.80%	$0	$0	2.80%	$0	0.00%
Steam Prod- Turbogenerator - Iatan 2	$0	1.86%	$0	$0	1.86%	$0	0.00%
Steam Prod-Accessory Equip	$0	2.97%	$0	$0	2.97%	$0	0.00%
Steam Prod-Accessory Equip- Iatan 2	$0	1.90%	$0	$0	1.90%	$0	0.00%
Steam Prod-Misc Pwr Plt Equip	$0	3.20%	$0	$0	3.20%	$0	0.00%
Steam Prod-Misc Pwr Plt Equip- Iatan 2	$0	1.93%	$0	$0	1.93%	$0	0.00%
Other Prod - Structures	$0	2.86%	$0	$0	2.86%	$0	0.00%
Other Prod - Structures - Elec Wind	$0	5.52%	$0	$0	5.52%	$0	0.00%
Other Prod - Fuel Holders	$0	2.50%	$0	$0	2.50%	$0	0.00%
Other Prod - Generators	$0	2.33%	$0	$0	2.33%	$0	0.00%
Other Prod - Generators - Elec Solar	$0	10.77%	$0	$0	10.77%	$0	0.00%
Other Prod-Generators-Elec Wind	$0	4.68%	$0	$0	4.68%	$0	0.00%
Other Prod- Accessory Equip	$0	1.77%	$0	$0	1.77%	$0	0.00%
Other Prod-Accessory Equip-Wind	$0	5.64%	$0	$0	5.64%	$0	0.00%
Other Prod- Misc Pwr Plt Equip	$0	4.23%	$0	$0	4.23%	$0	0.00%
Other Prod - Misc Pwr Plt Equip-Wind	$0	7.30%	$0	$0	7.30%	$0	0.00%
TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S	**$0**		**$0**	**$0**		**$0**	0.00%
RETIREMENTS WORK IN PROGRESS-PROD							
Production - Salvage & Removal Retirements not classified	$0		$0	$0		$0	0.00%
TOTAL RETIREMENTS WORK IN PROGRESS-PROD	**$0**		**$0**	**$0**		**$0**	0.00%
TOTAL PRODUCTION PLANT	**$6,498,959,558**		**$179,741,926**	**$2,965,490,094**		**$82,033,078**	**45.63%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
TRANSMISSION PLANT							
Trsm-Land-Elec	$411,251	0.00%	$0	$187,851	0.00%	$0	45.68%
Trsm-Land Rights-Elec	$4,166,953	0.00%	$0	$1,903,385	0.00%	$0	45.68%
Trsm-Land Rights-Wolf Creek-Elec	$0	0.00%	$0	$0	0.00%	$0	0.00%
Trsm-Structures & Impr-Elec	$1,163,390	1.87%	$21,755	$531,414	1.87%	$9,937	45.68%
Trsm-Structures & Impr - Wolf Creek -Elec	$35,643	1.41%	$503	$16,281	1.41%	$230	45.68%
Trsm-Station Equip-Elec	$46,441,351	1.76%	$817,368	$21,213,527	1.76%	$373,358	45.68%
Trsm-Station Equip-Wolf Creek-Elec	$4,051,499	3.18%	$128,838	$1,850,648	3.18%	$58,851	45.68%
Trsm-Station Equip-Communication	$1,111,855	-0.38%	($4,225)	$507,874	-0.38%	($1,930)	45.68%
Trsm-Station Equip- Addl Amort - 100% KS	$0			$0		$0	0.00%
Trsm-Towers & Fixtures-Elec	$1,254,805	1.83%	$22,963	$573,171	1.83%	$10,489	45.68%
Trsm-Towers & Fixtures-Elec - SubTransmission 34.5kV	$1,480	-0.02%	($0)	$676	-0.02%	($0)	45.68%
Trsm-Poles & Fixtures-Elec	$35,276,138	2.71%	$955,983	$16,113,469	2.71%	$436,675	45.68%
Trsm-Poles & Fixtures- Wolf Creek -Elec	$8,290	1.43%	$119	$3,787	1.43%	$54	45.68%
Trsm-Poles & Fixtures-Elec - SubTransmission 34.5kV	$2,977,647	1.44%	$42,878	$1,360,133	1.44%	$19,586	45.68%
Trsm-OH Conductors & Devices-Elec	$20,358,992	2.40%	$488,616	$9,299,601	2.40%	$223,190	45.68%
Trsm-OH Conductors & Devices-Wolf Creek-Elec	$5,609	1.43%	$80	$2,562	1.43%	$37	45.68%
Trsm-OH Conductors & Devices-Elec - SubTransmission 34.5kV	$2,710,650	1.47%	$39,847	$1,238,174	1.47%	$18,201	45.68%
Trsm-UG Conduit-Elec	$939,735	1.54%	$14,472	$429,253	1.54%	$6,610	45.68%
Trsm-UG Conduit -Elec-SubTransmission 34.5kV	$145,193	1.62%	$2,352	$66,322	1.62%	$1,074	45.68%
Trsm-UG Conductors & Devices-Elec	$2,127,241	1.85%	$39,354	$971,683	1.85%	$17,976	45.68%
Trsm-UG Conductors & Devices-Elec - SubTransmission 34.5kV	$132,838	1.93%	$2,564	$60,678	1.93%	$1,171	45.68%
Transmission-Salvage & Removal : Retirements not classified	$0		$0	$0		$0	0.00%
TOTAL TRANSMISSION PLANT	**$123,320,559**		**$2,573,465**	**$56,330,488**		**$1,175,510**	**45.68%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
DISTRIBUTION PLANT							
Dist-Land-Elec	$8,753,400	0.00%	$0	$4,876,125	0.00%	$0	55.71%
Dist-Land Rights-Elec	$17,143,540	0.00%	$0	$6,912,533	0.00%	$0	40.32%
Dist-Structures & Improvements-Elec	$15,420,426	1.86%	$286,820	$6,570,058	1.86%	$122,203	42.61%
Dist-Station Equipment-Elec	$372,543,567	1.77%	$6,594,021	$126,402,170	1.77%	$2,237,318	33.93%
Dist-Station Equipment-Communications	$4,461,673	1.31%	$58,448	$1,924,851	1.31%	$25,216	43.14%
Dist-Energy Storage Equipment	$2,413,035	5.68%	$137,060	$0	5.68%	$0	0.00%
Dist-Poles,Towers & Fixtures-Elec	$526,122,419	2.82%	$14,836,652	$234,856,839	2.82%	$6,622,963	44.64%
Dist-OH Conductor-Elec	$376,480,490	2.72%	$10,240,269	$153,770,444	2.72%	$4,182,556	40.84%
Dist-UG Circuit-Elec	$432,097,587	1.81%	$7,820,966	$185,635,173	1.81%	$3,359,997	42.96%
Dist-UG Conductors & Devices-Elec	$759,384,936	2.17%	$16,478,653	$360,544,577	2.17%	$7,823,817	47.48%
Dist-Line Transformers-Elec	$399,920,049	2.29%	$9,158,169	$174,263,962	2.29%	$3,990,645	43.57%
Dist-Services-Elec	$209,858,563	2.25%	$4,721,818	$94,471,190	2.25%	$2,125,602	45.02%
Dist-Meters-Elec	$56,462,129	1.72%	$971,149	$24,794,328	1.72%	$426,462	43.91%
Dist-AMI Meters-Elec	$139,724,707	6.79%	$9,487,308	$69,341,320	6.79%	$4,708,276	49.63%
Dist-Customer Premises-Elec	$20,238,390	4.86%	$983,586	$7,139,396	4.86%	$346,975	35.28%
Dist-Electric Vehicle Charging Stations	$12,202,759	9.36%	$1,142,178	$5,198,424	9.36%	$486,573	42.60%
Dist-Street Light & Traffic Signals-Elec	$34,129,330	2.80%	$955,621	$16,304,707	2.80%	$456,532	47.77%
Distribution-Salvage and removal: Retirements not classified	$0		$0	$0		$0	0.00%
TOTAL DISTRIBUTION PLANT	**$3,387,357,001**		**$83,872,719**	**$1,473,006,095**		**$36,915,133**	**43.49%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(DEPRECIATION EXPENSE)

Description	Total Company - Juris Basis Adjusted Plant	Depr Rate	Depr. Expense	Evergy Kansas Adjusted Plant	Depr Rate	Depr. Expense	KS Alloc. Percent
GENERAL PLANT							
Gen-Land & Land Rights-Elec	$3,725,401	0.00%	$0	$1,672,891	0.00%	$0	44.90%
Gen-Structures & Improvements-Elec	$150,315,209	2.14%	$3,216,745	$67,499,031	2.14%	$1,444,479	44.90%
Gen-Struc-Leasehold Improv - (801 Charlotte)	$6,522,212	0.00%	$0	$2,928,799	0.00%	$0	44.90%
Gen-Struc-Leasehold Improv - (One KC Place)	$28,560,618	0.00%	$0	$12,825,143	0.00%	$0	44.90%
Gen-Office Furniture & Equip-Elec	$15,669,870	4.00%	$626,795	$7,036,554	4.00%	$281,462	44.90%
Gen-Office Furniture & Equip- Elec - Wolf Creek	$6,579,227	4.00%	$263,169	$2,954,401	4.00%	$118,176	44.90%
Gen-Office Furniture-Computer	$102,278,235	20.00%	$20,455,647	$45,928,033	20.00%	$9,185,607	44.90%
Gen-Transportation Equip- Autos -Elec	$1,016,085	9.37%	$95,207	$456,273	9.37%	$42,753	44.90%
Gen-Transportation Equip- Light Trucks -Elec	$10,796,819	10.75%	$1,160,658	$4,848,311	10.75%	$521,193	44.90%
Gen-Transportation Equip- Heavy Trucks -Elec	$44,703,649	9.61%	$4,296,021	$20,074,170	9.61%	$1,929,128	44.90%
Gen-Transportation Equip- Tractors -Elec	$1,822,518	7.84%	$142,885	$818,402	7.84%	$64,163	44.90%
Gen-Transportation Equip- Trailers-Elec	$3,899,361	3.82%	$148,956	$1,751,008	3.82%	$66,888	44.90%
Gen-Stores Equip-Elec	$574,887	4.00%	$22,995	$258,153	4.00%	$10,326	44.90%
Gen-Tools, Shop and Garage Equip-Elec	$10,965,055	4.00%	$438,602	$4,923,857	4.00%	$196,954	44.90%
Gen-Laboratory Equip-Elec	$9,351,136	4.00%	$374,045	$4,199,127	4.00%	$167,965	44.90%
Gen-Power Operated Equip-Elec	$31,635,870	4.83%	$1,528,013	$14,206,085	4.83%	$686,154	44.90%
Gen-Communication Equip-Elec	$185,045,798	6.67%	$12,342,555	$83,094,800	6.67%	$5,542,423	44.90%
Gen-Communication Equip-Elec - Wolf Creek	$0	0.00%	$0	$0	0.00%	$0	0.00%
Gen-Misc Equip	$1,767,119	6.67%	$117,867	$793,524	6.67%	$52,928	44.90%
Gen Plant-Slvg & removal/retirements not classified	$0		$0	$0		$0	0.00%
TOTAL GENERAL PLANT	**$615,229,071**		**$45,230,161**	**$276,268,561**		**$20,310,600**	**44.90%**
TOTAL PLANT IN SERVICE / DEPRECIATION EXPENSI	**$11,709,156,445**		**$311,418,271**	**$5,269,597,922**		**$140,434,321**	**45.00%**
LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT							
Unit Trains (312) Charged to Inventory			460,549			210,370	45.68%
Vehicles(392) Charged to Clearing			5,843,727			2,624,125	44.90%
TOTAL CHARGED TO CLEARINGS			**6,304,276**			**2,834,495**	**44.96%**
TOTAL DEPR EXPENSE NET OF CLEARINC			**$305,113,995**			**$137,599,826**	**45.10%**

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(ALLOCATION AMOUNT)

Alloc Name	Alloc Description	TAl Alloc. No	Total	Metro KS	MO & Whsl
100% MO	Missouri Jurisdictional	1	100%		100.00%
100% KS	Kansas Jurisdictional	2	100%	100.00%	
NonJur/Wh	Non Jurisdictional/Wholesale	3	100%		100.00%
D1	D1 - Demand (Capacity) Factor 12 CP	4	2,598	1,187	1,412
E1	E1 - Energy Factor with Losses (E1)	5	15,639,126	6,773,002	8,866,125
C1	C1 - Customer - Elec (Retail only) (C1)	6	566,776	271,663	295,113
Sal&Wg	Sal & Wg - Salaries & Wages w/o A&G	7	$106,439,433	$49,828,291	$56,611,142
PTD	PTD - Prod/Trsm/Dist Plant (excl Gen)	8	$10,009,637,117	$4,494,826,677	$5,514,810,440
Dist Plt	Dist Plt - Weighted Situs Basis	9	$3,387,357,001	$1,473,006,515	$1,914,350,485
Elec Plt wo WC	Total Plant without Wolf Creek	10	$9,844,514,248	$4,417,864,795	$5,426,649,453
WC Plt	Wolf Creek Plant	11	$1,864,642,198	$851,733,128	$1,012,909,070
360L	360 - Dist Land	12	$8,753,400	$4,876,125	$3,877,276
360LR	360 - Dist Land Rights	13	$17,143,540	$6,912,534	$10,231,006
361	361 - Dist Structures & Improvements	14	$15,420,426	$6,570,059	$8,850,367
362	362 - Distr Station Equipment	15	$372,543,567	$126,402,057	$246,141,510
362Com	362 - Distr Station Equip-Communication	16	$4,461,673	$1,924,851	$2,536,822
363	363 - Distr Energy Storage Equipment	17	$2,413,035		$2,413,035
364	364 - Dist Poles, Towers & Fixtures	18	$526,122,419	$234,857,071	$291,265,347
365	365 - Dist Overhead Conductor	19	$376,480,490	$153,770,449	$222,710,041
366	366 - Dist Underground Circuits	20	$432,097,587	$185,635,307	$246,462,281
367	367 - Dist Underground Conduct & Devices	21	$759,384,936	$360,544,454	$398,840,482
368	368 - Dist Line Transformers	22	$399,920,049	$174,264,158	$225,655,892
369	369 - Dist Services	23	$209,858,563	$94,471,264	$115,387,299
370	370 - Dist Meters	24	$56,462,129	$24,794,304	$31,667,825
370AMI	370 - Dist AMI Meters	25	$139,724,707	$69,341,357	$70,383,349
371	371 - Dist Customer Premise Installations	26	$20,238,390	$7,139,404	$13,098,986
371CCN	371 - Dist Electric Vehicle Charging Stations	27	$12,202,759	$5,198,420	$7,004,339
373	373 - Dist Street Lights & Traffic Signals	28	$34,129,330	$16,304,701	$17,824,629

EVERGY METRO
12 CP JURISDICITIONAL STUDY
(ALLOCATION PERCENT)

Alloc Name	Alloc Description	TAI Alloc. No	Total	Metro KS	MO & Whsl
100% MO	Missouri Jurisdictional	1	100.00%	0.00%	100.00%
100% KS	Kansas Jurisdictional	2	100.00%	100.00%	0.00%
NonJur/Wh	Non Jurisdictional/Wholesale	3	100.00%	0.00%	100.00%
D1	D1 - Demand (Capacity) Factor 12 CP	4	100.00%	45.68%	54.32%
E1	E1 - Energy Factor with Losses (E1)	5	100.00%	43.31%	56.69%
C1	C1 - Customer - Elec (Retail only) (C1)	6	100.00%	47.93%	52.07%
Sal&Wg	Sal & Wg - Salaries & Wages w/o A&G	7	100.00%	46.81%	53.19%
PTD	PTD - Prod/Trsm/Dist Plant (excl Gen)	8	100.00%	44.90%	55.10%
Dist Plt	Dist Plt - Weighted Situs Basis	9	100.00%	43.49%	56.51%
Elec Plt wo WC	Total Plant without Wolf Creek	10	100.00%	44.88%	55.12%
WC Plt	Wolf Creek Plant	11	100.00%	45.68%	54.32%
360L	360 - Dist Land	12	100.00%	55.71%	44.29%
360LR	360 - Dist Land Rights	13	100.00%	40.32%	59.68%
361	361 - Dist Structures & Improvements	14	100.00%	42.61%	57.39%
362	362 - Distr Station Equipment	15	100.00%	33.93%	66.07%
362Com	362 - Distr Station Equip-Communication	16	100.00%	43.14%	56.86%
363	363 - Distr Energy Storage Equipment	17	100.00%	0.00%	100.00%
364	364 - Dist Poles, Towers & Fixtures	18	100.00%	44.64%	55.36%
365	365 - Dist Overhead Conductor	19	100.00%	40.84%	59.16%
366	366 - Dist Underground Circuits	20	100.00%	42.96%	57.04%
367	367 - Dist Underground Conduct & Devices	21	100.00%	47.48%	52.52%
368	368 - Dist Line Transformers	22	100.00%	43.57%	56.43%
369	369 - Dist Services	23	100.00%	45.02%	54.98%
370	370 - Dist Meters	24	100.00%	43.91%	56.09%
370AMI	370 - Dist AMI Meters	25	100.00%	49.63%	50.37%
371	371 - Dist Customer Premise Installations	26	100.00%	35.28%	64.72%
371CCN	371 - Dist Electric Vehicle Charging Stations	27	100.00%	42.60%	57.40%
373	373 - Dist Street Lights & Traffic Signals	28	100.00%	47.77%	52.23%

ELECTRIC UTILITY COST ALLOCATION MANUAL

January, 1992

NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS

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$25.00

B. Energy Weighting Methods

There is evidence that energy loads are a major determinant of production plant costs. Thus, cost of service analysis may incorporate energy weighting into the treatment of production plant costs. One way to incorporate an energy weighting is to classify part of the utility's production plant costs as energy-related and to allocate those costs to classes on the basis of class energy consumption. Table 4-4 shows allocators for the example utility for total energy, on-peak energy, and off-peak energy use.

In some cases, an energy allocator (annual KWH consumption or average demand) is used to allocate part of the production plant costs among the classes, but part or all of these costs remain classified as demand-related. Such methods can be characterized as partial energy weighting methods in that they take the first step of allocating some portion of production plant costs to the classes on the basis of their energy loads but do not take the second step of classifying the costs as energy- related.

1. Average and Excess Method

Objective: The cost of service analyst may believe that average demand rather than coincident peak demand is a better allocator of production plant costs. The average and excess method is an appropriate method for the analyst to use. The method allocates production plant costs to rate classes using factors that combine the classes' average demands and non-coincident peak (NCP) demands.

Data Requirements: The required data are: the annual maximum and average demands for each customer class and the system load factor. All production plant costs are usually classified as demand-related. The allocation factor consists of two parts. The first component of each class's allocation factor is its proportion of total average demand (or energy consumption) times the system load factor. This effectively uses an average demand or total energy allocator to allocate that portion of the utility's generating capacity that would be needed if all customers used energy at a constant 100 percent load factor. The second component of each class's allocation factor is called the "excess demand factor." It is the proportion of the difference between the sum of all classes' non-coincident peaks and the system average demand. The difference may be negative for curtailable rate classes. This component is multiplied by the remaining proportion of production plant -- i.e., by 1 minus the system load factor -- and then added to the first component to obtain the "total allocator." Table 4-10A shows the derivation of the allocation factors and the resulting allocation of production plant costs using the average and excess method.

TABLE 4-10A

CLASS ALLOCATION FACTORS AND ALLOCATED PRODUCTION PLANT REVENUE REQUIREMENT USING THE AVERAGE AND EXCESS METHOD

Class Rate	Demand Allocation Factor - NCP MW	Average Demand (MW)	Excess Demand (NCP MW - Avg. MW)	Average Demand Component of Alloc. Factor	Excess Demand Component of Alloc. Factor	Total Allocation Factor (%)	Class Production Plant Revenue Requirement
DOM	5,357	2,440	2,917	17.95	18.51	36.46	386,683,685
LSMP	5,062	2,669	2,393	19.64	15.18	34.82	369,289,317
LP	3,385	2,459	926	18.09	5.88	23.97	254,184,071
AG&P	572	254	318	1.87	2.02	3.89	41,218,363
SL	126	58	68	0.43	0.43	0.86	9,101,564
TOTAL	14,502	7,880	6,622	57.98	42.02	100.00	$1,060,476,000

Notes: The system load factor is 57.98 percent, calculated by dividing the average demand of 7,880 MW by the systen coincident peak demand of 13,591 MW. This example shows production plant classified as demand-related.

Some columns may not add to indicated totals due to rounding.

If your objective is -- as it should be using this method --to reflect the impact of average demand on production plant costs, then it is a mistake to allocate the excess demand with a coincident peak allocation factor because it produces allocation factors that are identical to those derived using a CP method. Rather, use the NCP to allocate the excess demands.

The example on Table 4-10B illustrates this problem. In the example, the excess demand component of the allocation factor for the Street Lighting and Outdoor Lighting (SL/OL) class is negative and reduces the class's allocation factor to what it would be if a single CP method were used in the first place. (See third column of Table 4-3.)

EVERGY KANSAS METRO
PEAK & AVERAGE COST OF SERVICE STUDY
(SUMMARY)

	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
REVENUE REQUIREMENT SUMMARY								
Test Year Revenue	**$565,710,858**	**$291,038,399**	**$774,461**	**$55,342,514**	**$66,845,645**	**$146,606,198**	**$122,397**	**$4,981,244**
Gross Revenue Requirements	$393,663,850	$221,633,473	$594,668	$30,702,153	$38,534,435	$98,950,773	$594,054	$2,654,295
Less Other Revenue	($1,817,659)	($1,039,960)	($2,508)	($141,484)	($177,482)	($435,887)	($3,205)	($17,134)
Net Revenue Requirements	$391,846,191	$220,593,513	$592,160	$30,560,669	$38,356,953	$98,514,887	$590,849	$2,637,161
Net Operating Income	**$173,864,667**	**$70,444,886**	**$182,301**	**$24,781,845**	**$28,488,692**	**$48,091,311**	**($468,452)**	**$2,344,083**
RETURN AT PRESENT RATES								
Rate Base	**$2,607,255,130**	**$1,486,952,277**	**$3,859,993**	**$203,536,336**	**$253,531,410**	**$634,454,442**	**$4,542,383**	**$20,378,290**
Net Operating Income at Present Rates	**$173,864,667**	**$70,444,886**	**$182,301**	**$24,781,845**	**$28,488,692**	**$48,091,311**	**($468,452)**	**$2,344,083**
Rate of Return at Present Rates	**6.67%**	**4.74%**	**4.72%**	**12.18%**	**11.24%**	**7.58%**	**-10.31%**	**11.50%**
Relative Rate of Return	**100%**	**71%**	**71%**	**183%**	**169%**	**114%**	**-155%**	**172%**

EVERGY KANSAS METRO
BASE-INTEREMEDIATE-PEAK COST OF SERVICE STUDY
(SUMMARY)

	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
REVENUE REQUIREMENT SUMMARY								
Test Year Revenue	**$565,710,858**	**$291,038,399**	**$774,461**	**$55,342,514**	**$66,845,645**	**$146,606,198**	**$122,397**	**$4,981,244**
Gross Revenue Requirements	$393,663,850	$213,813,347	$613,337	$31,285,569	$39,409,723	$104,959,412	$590,551	$2,991,911
Less Other Revenue	($1,817,659)	($1,009,811)	($2,580)	($143,733)	($180,856)	($459,052)	($3,191)	($18,436)
Net Revenue Requirements	$391,846,191	$212,803,537	$610,757	$31,141,835	$39,228,866	$104,500,360	$587,360	$2,973,476
Net Operating Income	**$173,864,667**	**$78,234,862**	**$163,704**	**$24,200,679**	**$27,616,779**	**$42,105,838**	**($464,962)**	**$2,007,768**
RETURN AT PRESENT RATES								
Rate Base	**$2,607,255,130**	**$1,435,992,340**	**$3,981,652**	**$207,338,174**	**$259,235,235**	**$673,609,804**	**$4,519,557**	**$22,578,368**
Net Operating Income at Present Rates	**$173,864,667**	**$78,234,862**	**$163,704**	**$24,200,679**	**$27,616,779**	**$42,105,838**	**($464,962)**	**$2,007,768**
Rate of Return at Present Rates	**6.67%**	**5.45%**	**4.11%**	**11.67%**	**10.65%**	**6.25%**	**-10.29%**	**8.89%**
Relative Rate of Return	**100%**	**82%**	**62%**	**175%**	**160%**	**94%**	**-154%**	**133%**

EVERGY KANSAS METRO
12-CP COST OF SERVICE STUDY
(SUMMARY)

	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
REVENUE REQUIREMENT SUMMARY								
Test Year Revenue	**$565,710,858**	**$291,038,399**	**$774,461**	**$55,342,514**	**$66,845,645**	**$146,606,198**	**$122,397**	**$4,981,244**
Gross Revenue Requirements	$393,663,850	$221,059,776	$533,697	$30,721,110	$39,747,695	$98,630,611	$595,689	$2,375,272
Less Other Revenue	($1,817,659)	($1,037,748)	($2,273)	($141,557)	($182,159)	($434,652)	($3,211)	($16,058)
Net Revenue Requirements	$391,846,191	$220,022,028	$531,424	$30,579,553	$39,565,536	$98,195,958	$592,478	$2,359,214
Net Operating Income	**$173,864,667**	**$71,016,371**	**$243,037**	**$24,762,961**	**$27,280,109**	**$48,410,239**	**($470,081)**	**$2,622,031**
RETURN AT PRESENT RATES								
Rate Base	**$2,607,255,130**	**$1,483,213,776**	**$3,462,676**	**$203,659,872**	**$261,437,637**	**$632,368,098**	**$4,553,042**	**$18,560,029**
Net Operating Income at Present Rates	**$173,864,667**	**$71,016,371**	**$243,037**	**$24,762,961**	**$27,280,109**	**$48,410,239**	**($470,081)**	**$2,622,031**
Rate of Return at Present Rates	**6.67%**	**4.79%**	**7.02%**	**12.16%**	**10.43%**	**7.66%**	**-10.32%**	**14.13%**
Relative Rate of Return	**100%**	**72%**	**105%**	**182%**	**156%**	**115%**	**-155%**	**212%**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(SUMMARY)

	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
REVENUE REQUIREMENT SUMMARY								
Test Year Revenue	**$565,710,858**	**$291,038,399**	**$774,461**	**$55,342,514**	**$66,845,645**	**$146,606,198**	**$122,397**	**$4,981,244**
Gross Revenue Requirements	$393,663,850	$221,633,473	$594,668	$30,702,153	$38,534,435	$98,950,773	$594,054	$2,654,295
Less Other Revenue	($1,817,659)	($1,039,960)	($2,508)	($141,484)	($177,482)	($435,887)	($3,205)	($17,134)
Net Revenue Requirements	$391,846,191	$220,593,513	$592,160	$30,560,669	$38,356,953	$98,514,887	$590,849	$2,637,161
Net Operating Income	**$173,864,667**	**$70,444,886**	**$182,301**	**$24,781,845**	**$28,488,692**	**$48,091,311**	**($468,452)**	**$2,344,083**
RETURN AT PRESENT RATES								
Rate Base	**$2,607,255,130**	**$1,486,952,277**	**$3,859,993**	**$203,536,336**	**$253,531,410**	**$634,454,442**	**$4,542,383**	**$20,378,290**
Net Operating Income at Present Rates	**$173,864,667**	**$70,444,886**	**$182,301**	**$24,781,845**	**$28,488,692**	**$48,091,311**	**($468,452)**	**$2,344,083**
Rate of Return at Present Rates	**6.67%**	**4.74%**	**4.72%**	**12.18%**	**11.24%**	**7.58%**	**-10.31%**	**11.50%**
Relative Rate of Return	**100%**	**71%**	**71%**	**183%**	**169%**	**114%**	**-155%**	**172%**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Organization	301	$32,571	PTD	23	$18,337	$44	$2,521	$3,234	$8,112	$48	$275
Misc.Intangible Plant - Customer	303	$156,909,124	CUST9	21	$138,230,617	$966,139	$14,319,795	$2,299,470	$1,093,104	$0	$0
Misc.Intangible Plant - Energy	303	$40,680,212	ENERGY1	2	$18,284,505	$48,412	$3,269,118	$4,787,447	$14,040,771	$5,277	$244,681
Misc Intang Plant - Demand	303	$51,516,038	DEMAND4	9	$26,822,526	$52,551	$3,866,277	$5,652,149	$14,962,695	$8,325	$151,513
Misc Intang Plant - Transmission	303	$3,406,399	DEMAND3	8	$1,765,332	$2,597	$255,923	$391,196	$984,772	$574	$6,003
Misc Intangible Plant -PTD	303	$239,315,564	PTD	23	$134,730,846	$321,573	$18,520,118	$23,762,083	$59,604,925	$355,603	$2,020,416
Total Intangible Plant		**$491,859,908**			**$319,852,163**	**$1,391,316**	**$40,233,752**	**$36,895,580**	**$90,694,380**	**$369,828**	**$2,422,889**
Production Plant											
Steam Production Plant											
Land and Land Rights	310	$4,693,774	DEMAND4	9	$2,443,877	$4,788	$352,268	$514,984	$1,363,294	$759	$13,805
Structures and Improvements	311	$215,959,881	DEMAND4	9	$112,442,450	$220,300	$16,207,783	$23,694,320	$62,724,969	$34,900	$635,158
Boiler Plant Equipment	312	$1,257,564,476	DEMAND4	9	$654,768,055	$1,282,839	$94,380,180	$137,975,326	$365,256,233	$203,230	$3,698,614
Turbogenerator Units	314	$250,874,146	DEMAND4	9	$130,621,037	$255,916	$18,828,098	$27,524,984	$72,865,723	$40,543	$737,844
Accessory Electrical Equipment	315	$138,411,830	DEMAND4	9	$72,066,002	$141,194	$10,387,804	$15,186,034	$40,201,345	$22,368	$407,082
Total Steam Production Plant		**$1,892,749,199**			**$985,485,623**	**$1,930,789**	**$142,050,776**	**$207,665,446**	**$549,743,934**	**$305,880**	**$5,566,752**
Nuclear Production Plant											
Land and Land Rights	320	$1,727,151	DEMAND4	9	$899,265	$1,762	$129,623	$189,497	$501,646	$279	$5,080
Structures and Improvements	321	$226,247,422	DEMAND4	9	$117,798,798	$230,794	$16,979,863	$24,823,031	$65,712,958	$36,563	$665,415
Reactor Plant Equipment	322	$454,185,376	DEMAND4	9	$236,477,796	$463,313	$34,086,600	$49,831,541	$131,916,926	$73,399	$1,335,802
Turbogenerator Units	323	$105,629,421	DEMAND4	9	$54,997,395	$107,752	$7,927,485	$11,589,270	$30,679,782	$17,070	$310,666
Accessory Electrical Equipment	324	$79,723,485	DEMAND4	9	$41,509,117	$81,326	$5,983,245	$8,746,966	$23,155,473	$12,884	$234,474
Misc. Power Plant Equipment	325	$67,710,345	DEMAND4	9	$35,254,312	$69,071	$5,081,660	$7,428,929	$19,666,288	$10,942	$199,142
Regulatory Disallowances	**328**	**($54,750,085)**	DEMAND4	9	($28,506,377)	($55,850)	($4,108,992)	($6,006,977)	($15,902,016)	($8,848)	($161,025)
Total Nuclear Production Plant		**$880,473,115**			**$458,430,307**	**$898,169**	**$66,079,483**	**$96,602,256**	**$255,731,057**	**$142,290**	**$2,589,554**
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant											
Land and Land Rights	340	$525,977	DEMAND4	9	$273,857	$537	$39,475	$57,708	$152,769	$85	$1,547
Structures and Improvements	341	$7,465,865	DEMAND4	9	$3,887,204	$7,616	$560,313	$819,127	$2,168,441	$1,207	$21,958
Fuel Holders, Products & Accessories	342	$7,344,289	DEMAND4	9	$3,823,904	$7,492	$551,189	$805,788	$2,133,129	$1,187	$21,600
Generators	344	$295,337,056	DEMAND4	9	$153,771,256	$301,273	$22,165,038	$32,403,290	$85,779,857	$47,728	$868,614
Accessory Electrical Equipment	345	$13,131,606	DEMAND4	9	$6,837,149	$13,396	$985,527	$1,440,751	$3,814,040	$2,122	$38,621
Misc. Power Plant Equipment	346	$471,909	DEMAND4	9	$245,706	$481	$35,417	$51,776	$137,065	$76	$1,388
Total Other Production Plant		**$324,276,702**			**$168,839,077**	**$330,794**	**$24,336,958**	**$35,578,441**	**$94,185,299**	**$52,405**	**$953,728**
Total Production Plant		**$3,097,499,016**			**$1,612,755,006**	**$3,159,751**	**$232,467,217**	**$339,846,143**	**$899,660,290**	**$500,575**	**$9,110,033**
Transmission Plant											
Land and Land Rights	350	$2,261,112	DEMAND3	8	$1,171,799	$1,724	$169,877	$259,670	$653,676	$381	$3,985
Structures and Improvements	352	$1,372,478	DEMAND3	8	$711,273	$1,047	$103,114	$157,618	$396,776	$231	$2,419
Station Equipment	353	$23,797,405	DEMAND3	8	$12,332,770	$18,146	$1,787,900	$2,732,931	$6,879,707	$4,010	$41,940
Towers and Fixtures	354	$688,123	DEMAND3	8	$356,613	$525	$51,699	$79,025	$198,933	$116	$1,213
Poles and Fixtures	355	$19,354,354	DEMAND3	8	$10,030,203	$14,758	$1,454,094	$2,222,684	$5,595,244	$3,262	$34,110
Overhead Conductors and Devices	356	$11,274,520	DEMAND3	8	$5,842,909	$8,597	$847,055	$1,294,783	$3,259,406	$1,900	$19,870
Underground Conduit	357	$581,112	DEMAND3	8	$301,156	$443	$43,659	$66,736	$167,996	$98	$1,024
Underground Conductors and Devices	358	$1,096,100	DEMAND3	8	$568,043	$836	$82,350	$125,878	$316,877	$185	$1,932
Total Transmission Plant		**$60,425,204**			**$31,314,764**	**$46,076**	**$4,539,749**	**$6,939,324**	**$17,468,614**	**$10,183**	**$106,493**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Distribution Plant											
Land and Land Rights	360	$11,804,775	DEMAND5	10	$6,657,359	$20,051	$874,891	$1,285,404	$2,889,732	$3,982	$73,356
Structures and Improvements	361	$6,487,799	DEMAND5	10	$3,658,825	$11,020	$480,832	$706,447	$1,588,171	$2,189	$40,316
Station Equipment	362	$130,837,927	DEMAND5	10	$73,786,672	$222,230	$9,696,832	$14,246,747	$32,028,272	$44,136	$813,038
Poles, Towers and Fixtures	364										
Demand	74.03%	$180,442,112	DEMAND6	11	$102,067,292	$307,406	$13,413,389	$19,707,175	$43,761,141	$61,053	$1,124,655
Customer	25.97%	$63,299,765	CUST1	13	$55,633,527	$186,154	$5,842,951	$925,088	$260,321	$61,457	$390,266
Total Acct. 364	**100.00%**	**$243,741,877**			**$157,700,819**	**$493,559**	**$19,256,341**	**$20,632,263**	**$44,021,463**	**$122,510**	**$1,514,922**
Overhead Conductors and Devices	365										
Demand	54.79%	$80,147,663	DEMAND6	11	$45,335,620	$136,542	$5,957,876	$8,753,411	$19,437,554	$27,118	$499,542
Customer	45.21%	$66,133,890	CUST1	13	$58,124,411	$194,488	$6,104,558	$966,507	$271,977	$64,209	$407,740
Total Acct. 365	**100%**	**$146,281,553**			**$103,460,030**	**$331,030**	**$12,062,435**	**$9,719,919**	**$19,709,530**	**$91,327**	**$907,282**
Underground Conduit	366										
Demand	74.89%	$122,824,452	DEMAND6	11	$69,475,796	$209,247	$9,130,309	$13,414,402	$29,787,604	$41,558	$765,537
Customer	25.11%	$41,182,027	CUST1	13	$36,194,469	$121,109	$3,801,350	$601,851	$169,362	$39,983	$253,902
Total Acct. 366	100.00%	**$164,006,479**			**$105,670,265**	**$330,356**	**$12,931,659**	**$14,016,252**	**$29,956,966**	**$81,541**	**$1,019,440**
Underground Conductors and Devices	367										
Demand	74.89%	$259,384,729	DEMAND6	11	$146,721,276	$441,894	$19,281,687	$28,328,976	$62,906,445	$87,763	$1,616,687
Customer	25.11%	$86,969,563	CUST1	13	$76,436,674	$255,762	$8,027,817	$1,271,008	$357,664	$84,438	$536,200
Total Acct. 367	**100.00%**	**$346,354,292**			**$223,157,950**	**$697,657**	**$27,309,504**	**$29,599,984**	**$63,264,109**	**$172,201**	**$2,152,887**
Line Transformers	368										
Demand	73%	$117,735,457	DEMAND6	11	$66,597,199	$200,577	$8,752,012	$12,858,602	$28,553,412	$39,836	$733,819
Customer	27%	$44,055,744	CUST1	13	$38,720,150	$129,560	$4,066,612	$643,848	$181,180	$42,773	$271,620
Total Acct. 368	**100.00%**	**$161,791,201**			**$105,317,350**	**$330,137**	**$12,818,624**	**$13,502,450**	**$28,734,592**	**$82,609**	**$1,005,439**
Services	369	$92,899,911	CUST3	15	$82,581,909	$276,324	$8,670,783	$1,370,896	$0	$0	$0
Meters	370	$23,458,261	CUST4	16	$18,843,027	$61,763	$3,486,296	$699,823	$199,478	$45,486	$122,388
AMI Meters	370.02	$64,878,841	CUST4	16	$52,114,425	$170,817	$9,642,098	$1,935,510	$551,700	$125,801	$338,491
Installations on Customers' Premises	371	$5,437,549	CUST5	17	$0	$0	$0	$0	$0	$0	$5,437,549
Electric Vehicle Charging Stations	371.01	$5,519,145	DIR							$5,519,145	
Street Lighting and Signal Systems	373	$16,003,183	CUST5	17	$0	$0	$0	$0	$0	$0	$16,003,183
Total Distribution Plant		**$1,419,502,793**			**$932,948,632**	**$2,944,944**	**$117,230,293**	**$107,715,696**	**$222,944,013**	**$6,290,927**	**$29,428,290**
General Plant											
Land and Land Rights	389	$1,715,563	Payroll	31	$966,816	$2,956	$138,454	$164,737	$433,986	$417	$8,197
Structures and Improvements	390	$87,458,030	Payroll	31	$49,287,493	$150,681	$7,058,281	$8,398,165	$22,124,249	$21,277	$417,885
Office furniture and equipment	391	$53,490,384	Payroll	31	$30,144,825	$92,158	$4,316,929	$5,136,419	$13,531,457	$13,013	$255,583
Transportation equipment	392	$27,634,195	Payroll	31	$15,573,415	$47,611	$2,230,212	$2,653,576	$6,990,620	$6,723	$132,039
Stores equipment	393	$264,738	Payroll	31	$149,195	$456	$21,366	$25,421	$66,971	$64	$1,265
Tools, shop and garage equipment	394	$7,141,963	Payroll	31	$4,024,896	$12,305	$576,391	$685,808	$1,806,702	$1,737	$34,125
Laboratory equipment	395	$4,331,836	Payroll	31	$2,441,232	$7,463	$349,600	$415,965	$1,095,824	$1,054	$20,698
Power operated equipment	396	$13,992,483	Payroll	31	$7,885,547	$24,108	$1,129,260	$1,343,629	$3,539,677	$3,404	$66,858
Telephones and Radios	397	$92,181,632	Payroll	31	$51,949,508	$158,819	$7,439,498	$8,851,749	$23,319,179	$22,426	$440,454
Miscellaneous Equipment	398	$16,306,998	Payroll	31	$9,189,906	$28,095	$1,316,053	$1,565,881	$4,125,180	$3,967	$77,917
Total General Plant		**$304,517,823**			**$171,612,832**	**$524,651**	**$24,576,042**	**$29,241,350**	**$77,033,844**	**$74,083**	**$1,455,021**
Total Plant in Service		**$5,373,804,745**			**$3,068,483,397**	**$8,066,739**	**$419,047,054**	**$520,638,093**	**$1,307,801,141**	**$7,245,595**	**$42,522,726**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Accumulated Depreciation											
Intangible Plant											
Organization	301										
Franchises and Consents	302		PTD	23	$0	$0	$0	$0	$0	$0	$0
Misc. Plant - Customer	303	$102,723,069	CUST9	21	$90,494,885	$632,498	$9,374,683	$1,505,385	$715,618	$0	$0
Misc. Plant - Energy	303	$21,307,735	ENERGY1	2	$9,577,172	$25,358	$1,712,319	$2,507,599	$7,354,363	$2,764	$128,161
Misc. Plant - Demand	303	$39,635,486	DEMAND4	9	$20,636,755	$40,432	$2,974,642	$4,348,659	$11,512,021	$6,405	$116,572
Misc. Plant - Transmission	303	$2,367,986	DEMAND3	8	$1,227,185	$1,806	$177,907	$271,943	$684,572	$399	$4,173
Misc. Plant - PTD	303	$99,628,980	PTD	23	$56,089,526	$133,873	$7,710,073	$9,892,345	$24,814,006	$148,041	$841,115
Total Intangible Plant		**$265,663,255**			**$178,025,524**	**$833,967**	**$21,949,624**	**$18,525,931**	**$45,080,580**	**$157,609**	**$1,090,021**
Production Plant											
Steam Production Plant											
Land and Land Rights	310		DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Structures and Improvements	311	$53,320,718	DEMAND4	9	$27,762,157	$54,392	$4,001,718	$5,850,152	$15,486,860	$8,617	$156,821
Boiler Plant Equipment	312	$556,402,544	DEMAND4	9	$289,698,555	$567,585	$41,757,996	$61,046,431	$161,605,628	$89,918	$1,636,432
Turbogenerator Units	314	$75,806,446	DEMAND4	9	$39,469,657	$77,330	$5,689,272	$8,317,203	$22,017,779	$12,251	$222,954
Accessory Electrical Equipment	315	$57,548,970	DEMAND4	9	$29,963,654	$58,706	$4,319,049	$6,314,060	$16,714,944	$9,300	$169,257
Miscellaneous Power Plant Expenses	316	$8,273,720	DEMAND4	9	$4,307,825	$8,440	$620,942	$907,762	$2,403,080	$1,337	$24,334
Total Steam Production Plant		**$751,352,397**			**$391,201,848**	**$766,453**	**$56,388,977**	**$82,435,608**	**$218,228,291**	**$121,423**	**$2,209,797**
Nuclear Production Plant											
Land and Land Rights	320		DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Structures and Improvements	321	$146,722,062	DEMAND4	9	$76,392,838	$149,671	$11,011,487	$16,097,802	$42,615,030	$23,711	$431,523
Reactor Plant Equipment	322	$255,406,750	DEMAND4	9	$132,981,000	$260,540	$19,168,270	$28,022,285	$74,182,206	$41,275	$751,175
Turbogenerator Units	323	$54,337,448	DEMAND4	9	$28,291,531	$55,430	$4,078,024	$5,961,704	$15,782,166	$8,781	$159,811
Accessory Electrical Equipment	324	$44,127,508	DEMAND4	9	$22,975,587	$45,014	$3,311,768	$4,841,507	$12,816,716	$7,131	$129,783
Misc. Power Plant Equipment	325	$24,623,997	DEMAND4	9	$12,820,819	$25,119	$1,848,030	$2,701,654	$7,151,974	$3,979	$72,421
Regulatory Disallowances	328	($45,582,678)	DEMAND4	9	($23,733,242)	($46,499)	($3,420,979)	($5,001,163)	($13,239,367)	($7,366)	($134,063)
Total Nuclear Production Plant		**$479,635,087**			**$249,728,534**	**$489,275**	**$35,996,600**	**$52,623,789**	**$139,308,726**	**$77,512**	**$1,410,652**
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant											
Land and Land Rights	340	$270	DEMAND4	9	$141	$0	$20	$30	$79	$0	$1
Structures and Improvements	341	$3,422,213	DEMAND4	9	$1,781,822	$3,491	$256,837	$375,473	$993,973	$553	$10,065
Fuel Holders, Products & Accessories	342	$2,669,606	DEMAND4	9	$1,389,967	$2,723	$200,354	$292,899	$775,380	$431	$7,852
Generators	344	$177,098,236	DEMAND4	9	$92,208,606	$180,657	$13,291,218	$19,430,564	$51,437,708	$28,620	$520,862
Accessory Electrical Equipment	345	$7,731,808	DEMAND4	9	$4,025,671	$7,887	$580,272	$848,305	$2,245,683	$1,250	$22,740
Misc. Power Plant Equipment	346	$168,463	DEMAND4	9	$87,712	$172	$12,643	$18,483	$48,930	$27	$495
Production - RWIP		($20,536,436)	DEMAND4	9	($10,692,575)	($20,949)	($1,541,259)	($2,253,182)	($5,964,753)	($3,319)	($60,400)
Total Other Production Plant		**$170,554,161**			**$88,801,344**	**$173,982**	**$12,800,085**	**$18,712,572**	**$49,536,999**	**$27,563**	**$501,616**
Total Production Plant		**$1,401,541,645**			**$729,731,726**	**$1,429,709**	**$105,185,662**	**$153,771,969**	**$407,074,016**	**$226,498**	**$4,122,065**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Transmission Plant											
Land and Land Rights	350	$107,230	DEMAND3	8	$55,571	$82	$8,056	$12,314	$31,000	$18	$189
Structures and Improvements	352	$235,182	DEMAND3	8	$121,881	$179	$17,669	$27,009	$67,990	$40	$414
Station Equipment	353	$7,832,988	DEMAND3	8	$4,059,369	$5,973	$588,493	$899,553	$2,264,476	$1,320	$13,805
Towers and Fixtures	354	$417,633	DEMAND3	8	$216,434	$318	$31,377	$47,962	$120,735	$70	$736
Poles and Fixtures	355	$7,643,836	DEMAND3	8	$3,961,342	$5,829	$574,282	$877,830	$2,209,793	$1,288	$13,471
Overhead Conductors and Devices	356	$9,369,512	DEMAND3	8	$4,855,657	$7,145	$703,932	$1,076,009	$2,708,678	$1,579	$16,513
Underground Conduit	357	$1,425,444	DEMAND3	8	$738,722	$1,087	$107,094	$163,700	$412,088	$240	$2,512
Underground Conductors and Devices	358	$1,275,953	DEMAND3	8	$661,250	$973	$95,862	$146,532	$368,871	$215	$2,249
Roads and Trails	359	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Transmission Plant	359.1	($4,912,807)	DEMAND3	8	($2,546,014)	($3,746)	($369,099)	($564,194)	($1,420,267)	($828)	($8,658)
Total Transmission Plant		**$23,394,971**			**$12,124,212**	**$17,839**	**$1,757,665**	**$2,686,715**	**$6,763,365**	**$3,942**	**$41,231**
Distribution Plant											
Land and Land Rights	360	$107,477	DEMAND5	10	$60,612	$183	$7,965	$11,703	$26,310	$36	$668
Structures and Improvements	361	$2,940,593	DEMAND5	10	$1,658,362	$4,995	$217,937	$320,197	$719,838	$992	$18,273
Station Equipment	362	$38,369,825	DEMAND5	10	$21,638,845	$65,172	$2,843,715	$4,178,033	$9,392,683	$12,944	$238,433
Battery Storage Equipment	363	$0	DEMAND5	10	$0	$0	$0	$0	$0	$0	$0
Poles, Towers and Fixtures	364										
Demand	74.03%	$66,255,733	DEMAND6	11	$37,477,633	$112,875	$4,925,203	$7,236,190	$16,068,458	$22,418	$412,957
Customer	25.97%	$23,242,758	CUST1	13	$20,427,827	$68,353	$2,145,447	$339,679	$95,586	$22,566	$143,300
Total Acct. 364	**100.00%**	**$89,498,492**			**$57,905,460**	**$181,228**	**$7,070,650**	**$7,575,869**	**$16,164,044**	**$44,984**	**$556,257**
Overhead Conductors and Devices	365										
Demand	54.79%	$25,933,913	DEMAND6	11	$14,669,549	$44,182	$1,927,830	$2,832,400	$6,289,539	$8,775	$161,640
Customer	45.21%	$21,399,384	CUST1	13	$18,807,703	$62,932	$1,975,293	$312,739	$88,005	$20,776	$131,935
Total Acct. 365	**100%**	**$47,333,297**			**$33,477,252**	**$107,114**	**$3,903,122**	**$3,145,139**	**$6,377,544**	**$29,551**	**$293,575**
Underground Conduit	366										
Demand	74.89%	$24,106,882	DEMAND6	11	$13,636,086	$41,069	$1,792,015	$2,632,858	$5,846,444	$8,157	$150,253
Customer	25.11%	$8,082,839	CUST1	13	$7,103,926	$23,770	$746,095	$118,126	$33,241	$7,848	$49,834
Total Acct. 366	100.00%	**$32,189,721**			**$20,740,012**	**$64,839**	**$2,538,110**	**$2,750,984**	**$5,879,685**	**$16,004**	**$200,087**
Underground Conductors and Devices	367										
Demand	74.89%	$68,532,231	DEMAND6	11	$38,765,337	$116,753	$5,094,429	$7,484,820	$16,620,558	$23,188	$427,146
Customer	25.11%	$22,978,292	CUST1	13	$20,195,390	$67,575	$2,121,035	$335,814	$94,499	$22,309	$141,670
Total Acct. 367	**100.00%**	**$91,510,523**			**$58,960,727**	**$184,328**	**$7,215,464**	**$7,820,634**	**$16,715,057**	**$45,497**	**$568,816**
Line Transformers	368										
Demand	72.77%	$52,708,018	DEMAND6	11	$29,814,352	$89,795	$3,918,116	$5,756,562	$12,782,842	$17,834	$328,517
Customer	27.23%	$19,722,954	CUST1	13	$17,334,306	$58,002	$1,820,548	$288,239	$81,111	$19,149	$121,599
Total Acct. 368	**100.00%**	**$72,430,972**			**$47,148,658**	**$147,797**	**$5,738,664**	**$6,044,801**	**$12,863,953**	**$36,983**	**$450,117**
Services	369	$49,269,655	CUST3	15	$43,797,482	$146,549	$4,598,567	$727,058	$0	$0	$0
Meters	370	$17,580,581	CUST4	16	$14,121,736	$46,287	$2,612,773	$524,476	$149,497	$34,089	$91,723
AMI Meters	370.02	$7,316,126	CUST4	16	$5,876,734	$19,262	$1,087,301	$218,260	$62,213	$14,186	$38,170
Installations on Customers' Premises	371	$3,162,460	CUST5	17	$0	$0	$0	$0	$0	$0	$3,162,460
Electric Vehicle Charging Stations	371.01	$2,994,576	DIR							$2,994,576	
Dist-Leased Property On Customer	372										
Street Lighting and Signal Systems	373	$7,213,959	CUST5	17	$0	$0	$0	$0	$0	$0	$7,213,959
Asset Retirement Costs for Distribution Plant	374	($18,761,418)	Dist xCCN	36	($12,378,813)	($39,075)	($1,555,468)	($1,429,224)	($2,958,129)	($10,240)	($390,469)
Total Distribution Plant		**$443,156,841**			**$293,007,067**	**$928,678**	**$36,278,800**	**$31,887,929**	**$65,392,695**	**$3,219,602**	**$12,442,070**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
General Plant											
Land and Land Rights	389		Payroll	31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Structures and Improvements	390	$25,731,479	Payroll	31	$14,501,128.21	$44,332.52	$2,076,653.22	$2,470,867.46	$6,509,289.77	$6,259.93	$122,947.96
Office furniture and equipment	391	$31,301,068	Payroll	31	$17,639,903.44	$53,928.32	$2,526,145.67	$3,005,687.75	$7,918,228.25	$7,614.89	$149,560.10
Transportation equipment	392	$12,103,702	Payroll	31	$6,821,113.32	$20,853.35	$976,826.54	$1,162,259.01	$3,061,872.33	$2,944.58	$57,832.88
Stores equipment	393	$157,417	Payroll	31	$88,713.20	$271.21	$12,704.29	$15,115.97	$39,821.72	$38.30	$752.16
Tools, shop and garage equipment	394	$2,095,783	Payroll	31	$1,181,090.82	$3,610.80	$169,139.67	$201,247.71	$530,169.95	$509.86	$10,013.89
Laboratory equipment	395	$2,177,930	Payroll	31	$1,227,385.60	$3,752.34	$175,769.38	$209,135.94	$550,950.82	$529.84	$10,406.40
Power operated equipment	396	$9,092,052	Payroll	31	$5,123,879.80	$15,664.61	$733,771.97	$873,065.02	$2,300,015.41	$2,211.91	$43,442.87
Telephones and Radios	397	$47,540,993	Payroll	31	$26,792,009.79	$81,907.93	$3,836,785.14	$4,565,127.91	$12,026,440.48	$11,565.73	$227,156.32
Miscellaneous Equipment	398	$391,085	Payroll	31	$220,398.28	$673.80	$31,562.43	$37,553.97	$98,932.73	$95.14	$1,868.65
Salvage & Removal/Retirement		($868,268)	Payroll	31	($489,317.85)	($1,495.93)	($70,073.41)	($83,375.55)	($219,645.78)	($211.23)	($4,148.69)
Total General Plant		**$129,723,241**			**$73,106,305**	**$223,499**	**$10,469,285**	**$12,456,685**	**$32,816,076**	**$31,559**	**$619,833**
Total Accumulated Depreciation		**$2,263,479,953**			**$1,285,994,834**	**$3,433,693**	**$175,641,037**	**$219,329,228**	**$557,126,731**	**$3,639,210**	**$18,315,219**
Net Plant Summary											
Net Intangible Plant		$226,196,653			$141,826,639	$557,349	$18,284,128	$18,369,649	$45,613,800	$212,219	$1,332,868
Total Production Plant		$1,695,957,372			$883,023,280	$1,730,042	$127,281,555	$186,074,174	$492,586,275	$274,077	$4,987,969
Total Transmission Plant		$37,030,233			$19,190,552	$28,237	$2,782,084	$4,252,610	$10,705,249	$6,240	$65,262
Total Distribution Plant		$976,345,952			$639,941,565	$2,016,266	$80,951,493	$75,827,767	$157,551,317	$3,071,325	$16,986,220
Total General Plant		$174,794,583			$98,506,528	$301,152	$14,106,757	$16,784,665	$44,217,769	$42,524	$835,189
Net Plant		**$3,110,324,793**			**$1,782,488,564**	**$4,633,046**	**$243,406,016**	**$301,308,865**	**$750,674,410**	**$3,606,385**	**$24,207,507**
		$1									
Rate Base Summary											
Materials and Supplies - Schedule 12											
Fossil Generation Related M&S		$21,939,646	DEMAND4	9	$11,423,175	$22,381	$1,646,570	$2,407,137	$6,372,311	$3,546	$64,527
Wolf Creek Related M&S		$20,457,149	DEMAND4	9	$10,651,293	$20,868	$1,535,308	$2,244,483	$5,941,724	$3,306	$60,166
T&D Related M&S - MO			TD	33	$0	$0	$0	$0	$0	$0	$0
T&D Related M&S - KS		$1,737,879	TD	33	$1,132,334	$3,512	$142,995	$134,639	$282,317	$7,399	$34,683
T&D Related M&S - ALLOCATED		$32,211,635	TD	33	$20,987,845.82	$65,101.58	$2,650,407.43	$2,495,544.16	$5,232,743.64	##########	$642,844.56
Wind Generation Related M&S		$386,576	DEMAND4	9	$201,275.80	$394.34	$29,012.48	$42,413.64	$112,279.82	$62.47	$1,136.95
Miscellaneous Other											
Prepayments - Schedule 12											
GRT Taxes		$0	TPIS	32	$0	$0	$0	$0	$0	$0	$0
General Insurance		$2,194,178	PTD	23	$1,235,287	$2,948	$169,803	$217,864	$546,491	$3,260	$18,524
Postage		($79,012)	CUST7	19	($69,833)	($488)	($7,258)	($1,043)	($390)	$0	$0
Other		$5,055,617	TPIS	32	$2,886,796	$7,589	$394,235	$489,811	$1,230,365	$6,817	$40,005
Wolf Creek General Insurance		$879,084	DEMAND4	9	$457,707	$897	$65,975	$96,450	$255,328	$142	$2,585
Fuel Inventory-Coal		$27,571,845	ENERGY1	2	$12,392,697	$32,812	$2,215,712	$3,244,790	$9,516,419	$3,577	$165,838
Fuel Inventory-Oil		$6,498,435	ENERGY1	2	$2,920,847	$7,734	$522,223	$764,768	$2,242,934	$843	$39,086
Fuel Inventory-Lime/Linestone		$211,346	ENERGY1	2	$94,994	$252	$16,984	$24,872	$72,946	$27	$1,271
Fuel Inventory-Ammonia		$185,935	ENERGY1	2	$83,572	$221	$14,942	$21,882	$64,175	$24	$1,118
Fuel Inventory-Powder Activated Carbon & Respond		$57,969	ENERGY1	2	$26,055	$69	$4,658	$6,822	$20,008	$8	$349
Fuel Inventory-Fuel w/o MO Gross AFUDC		$133,429,311	ENERGY1	2	$59,972,375	$158,789	$10,722,565	$15,702,617	$46,053,114	$17,308	$802,543
Fuel Inventory-Less Accum Prov for Amort		($98,701,589)	ENERGY1	2	($44,363,331)	($117,461)	($7,931,797)	($11,615,688)	($34,066,844)	($12,803)	($593,665)
Regulatory Assets											
Regulatory Asset - Iatan 1 and Com-KS		$2,574,722	DEMAND4	9	$1,340,564	$2,626	$193,233	$282,489	$747,821	$416	$7,572
Regulatory Asset - La Cygne Environ-KS		$2,040,427	DEMAND4	9	$1,062,376	$2,081	$153,134	$223,868	$592,637	$330	$6,001
Regulatory Asset - Pensions		$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
CWIP		$33,661,726	TPIS	32	$19,221,102	$50,530	$2,624,927	$3,261,298	$8,192,118	$45,387	$266,364

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Less:										
Cust Advances for Construction-KS	$736,230	DIST PLT	27	$483,877	$1,527	$60,802	$55,867	$115,631	$3,263	$15,263
Customer Deposits-KS	$844,397	CUST6	18	$219,573	$735	$518,832	$82,144	$23,114	$0	$0
Deferred Income Taxes - Schedule 13	$676,592,177	Net Plant	34	$387,746,585	$1,007,831	$52,948,363	$65,544,030	$163,294,983	$784,501	$5,265,884
ADIT - Proj CCN	($1,509,721)	DIR							($1,509,721)	
Def Gain on SO2 Emissions Allowances-KS	$15,810,094	ENERGY1	2	$7,106,151	$18,815	$1,270,521	$1,860,610	$5,456,852	$2,051	$95,094
Def Gain (Loss) Emissions Allow-Allocated	$20,667	ENERGY1	2	$9,289	$25	$1,661	$2,432	$7,133	$3	$124
Cost Free - Acct 242 - Accrued Vacation - Sch 14	$2,888,695	Payroll	31	$1,627,941	$4,977	$233,131	$277,387	$730,753	$703	$13,803
Subtotal Rate Base Additions/Subtractions	($503,069,663)			($295,536,287)	($773,053)	($39,869,681)	($47,777,454)	($116,219,968)	$935,997	($3,829,218)
Total Rate Base	**$2,607,255,130**			**$1,486,952,277**	**$3,859,993**	**$203,536,336**	**$253,531,410**	**$634,454,442**	**$4,542,383**	**$20,378,290**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(EXPENSES)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
OPERATING EXPENSES											
Steam Power Generation											
Operation Supervision and Engineering	500	$2,294,042	STM LABOI	24	$1,118,434	$2,522	$177,837	$260,199	$724,686	$337	$10,028
Fuel (Labor)	501L	$2,367,425	DEMAND4	9	$1,232,632	$2,415	$177,675	$259,745	$687,612	$383	$6,963
Fuel (Other)	501	($455,594)	ENERGYFU	4	($208,558)	($534)	($36,367)	($53,097)	($154,425)	($65)	($2,548)
Steam Expenses	502	$5,173,835	ENERGY1	2	$2,325,480	$6,157	$415,777	$608,882	$1,785,749	$671	$31,119
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$1,915,971	DEMAND4	9	$997,576	$1,954	$143,794	$210,213	$556,489	$310	$5,635
Miscellaneous Steam Power Expenses	506	$2,619,713	DEMAND4	9	$1,363,989	$2,672	$196,609	$287,425	$760,889	$423	$7,705
Rents	507	$56,687	DEMAND4	9	$29,515	$58	$4,254	$6,219	$16,465	$9	$167
Steam Power Operation Expenses		**$13,972,079**			**$6,859,068**	**$15,245**	**$1,079,579**	**$1,579,587**	**$4,377,464**	**$2,067**	**$59,069**
Allowances	509										
Maintenance Supervision and Engineering	510	$2,361,242	DEMAND4	9	$1,229,413	$2,409	$177,211	$259,067	$685,817	$382	$6,945
Maintenance of Structures	511	$3,051,378	DEMAND4	9	$1,588,742	$3,113	$229,006	$334,786	$886,265	$493	$8,974
Maintenance of Boiler Plant	512	$11,334,175	ENERGY1	2	$5,094,363	$13,488	$910,830	$1,333,861	$3,911,989	$1,470	$68,172
Maintenance of Electric Plant	513	$1,886,179	ENERGY1	2	$847,780	$2,245	$151,576	$221,975	$651,015	$245	$11,345
Maintenance of Miscellaneous Steam Plant	514	$219,460	ENERGY1	2	$98,640	$261	$17,636	$25,827	$75,747	$28	$1,320
Steam Power Maintenance Expenses		**$18,852,435**			**$8,858,938**	**$21,516**	**$1,486,259**	**$2,175,516**	**$6,210,832**	**$2,618**	**$96,756**
TOTAL STEAM POWER GENERATION EXPENSE		**$32,824,514**			**$15,718,006**	**$36,760**	**$2,565,838**	**$3,755,104**	**$10,588,296**	**$4,685**	**$155,825**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$2,862,865	NUC LABOI	25	$1,411,265	$3,110	$220,776	$322,981	$892,460	$427	$11,845
Fuel	518	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$1,369,396	DEMAND4	9	$712,995	$1,397	$102,773	$150,245	$397,737	$221	$4,028
Steam Expenses	520	$4,952,587	ENERGY1	2	$2,226,035	$5,894	$397,997	$582,845	$1,709,385	$642	$29,789
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$531,369	DEMAND4	9	$276,665	$542	$39,879	$58,300	$154,335	$86	$1,563
Miscellaneous Nuclear Power Expenses	524	$13,084,238	DEMAND4	9	$6,812,486	$13,347	$981,972	$1,435,554	$3,800,282	$2,114	$38,482
Rents	525	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Nuclear Power Operation Expenses		**$22,800,454**			**$11,439,447**	**$24,290**	**$1,743,397**	**$2,549,925**	**$6,954,199**	**$3,491**	**$85,705**
Maintenance Supervision and Engineering	528	$1,783,685	DEMAND4	9	$928,700	$1,820	$133,865	$195,699	$518,066	$288	$5,246
Maintenance of Structures	529	$1,041,129	DEMAND4	9	$542,078	$1,062	$78,137	$114,229	$302,393	$168	$3,062
Maintenance of Reactor Plant Equipment	530	$5,202,981	ENERGY1	2	$2,338,580	$6,192	$418,119	$612,312	$1,795,808	$675	$31,295
Maintenance of Electric Plant	531	$783,589	ENERGY1	2	$352,199	$933	$62,970	$92,217	$270,456	$102	$4,713
Maintenance of Miscellaneous Nuclear Plant	532	$972,121	ENERGY1	2	$436,938	$1,157	$78,121	$114,404	$335,527	$126	$5,847
Nuclear Power Maintenance Expenses		**$9,783,506**			**$4,598,496**	**$11,163**	**$771,212**	**$1,128,861**	**$3,222,251**	**$1,359**	**$50,163**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$32,583,960**			**$16,037,942**	**$35,453**	**$2,514,609**	**$3,678,787**	**$10,176,451**	**$4,850**	**$135,868**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation											
Operation Supervision and Engineering	546	$52,160	OTHER P L/	26	$27,002	$54	$3,926	$5,740	$15,270	$8	$160
Fuel (Labor)	547L	$47,045	DEMAND4	9	$24,494	$48	$3,531	$5,162	$13,664	$8	$138
Fuel (Other)	547	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Generation Expenses	548	$292,148	DEMAND4	9	$152,111	$298	$21,926	$32,053	$84,854	$47	$859
Misc Other Power Generation Expenses	549	$543,637	DEMAND4	9	$283,052	$555	$40,800	$59,646	$157,898	$88	$1,599
Rents	550	$240,759	DEMAND4	9	$125,354	$246	$18,069	$26,415	$69,928	$39	$708
Other Power Operation Expenses		**$1,175,748**			**$612,013**	**$1,200**	**$88,252**	**$129,016**	**$341,613**	**$190**	**$3,465**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(EXPENSES)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Maintenance Supervision and Engineering	551	$34,915	DEMAND4	9	$18,179	$36	$2,620	$3,831	$10,141	$6	$103
Maintenance of Structures	552	$93,044	DEMAND4	9	$48,445	$95	$6,983	$10,208	$27,024	$15	$274
Maintenance of Generating and Electric Plant	553	$1,641,656	DEMAND4	9	$854,751	$1,675	$123,206	$180,116	$476,815	$265	$4,828
Maintenance of Misc Other Power Generation Plant	554	$40,222	DEMAND4	9	$20,942	$41	$3,019	$4,413	$11,682	$7	$118
Other Power Maintenance Expenses		**$1,809,837**			**$942,316**	**$1,846**	**$135,828**	**$198,569**	**$525,662**	**$292**	**$5,323**
TOTAL OTHER POWER GENERATION EXPENSE		**$2,985,585**			**$1,554,329**	**$3,046**	**$224,080**	**$327,585**	**$867,275**	**$482**	**$8,788**
Other Power Supply Expenses											
Purchased Power	555	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
System Control and Load Dispatching	556	$520,426	DEMAND4	9	$270,967	$531	$39,058	$57,099	$151,156	$84	$1,531
Other Expenses	557	$1,221,626	DEMAND4	9	$636,056	$1,246	$91,683	$134,032	$354,818	$197	$3,593
TOTAL OTHER POWER SUPPLY EXPENSE		**$1,742,051**			**$907,023**	**$1,777**	**$130,741**	**$191,131**	**$505,974**	**$282**	**$5,124**
Total Power Production and Supply		**$70,136,110**			**$34,217,300**	**$77,036**	**$5,435,268**	**$7,952,606**	**$22,137,996**	**$10,300**	**$305,604**
TRANSMISSION EXPENSES											
Operation Supervision and Engineering	560	$87,277	DEMAND3	8	$45,231	$67	$6,557	$10,023	$25,231	$15	$154
Load Dispatch - Reliability	561	$317,467	DEMAND3	8	$164,524	$242	$23,851	$36,458	$91,778	$53	$560
Load Dispatch - Monitor and Operate Transmission System	561.2	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Load Dispatch-Transmission Service and Scheduling	561.3	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Scheduling, System Control and Dispatch Services	561.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development	561.5	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Generation Interconnection Studies	561.7	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development Services	561.8	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Station Expenses	562	$19,415	DEMAND3	8	$10,061	$15	$1,459	$2,230	$5,613	$3	$34
Overhead Lines Expenses	563	$3,967	DEMAND3	8	$2,056	$3	$298	$456	$1,147	$1	$7
Underground Lines Expenses	564	$156,096	DEMAND3	8	$80,895	$119	$11,727	$17,926	$45,126	$26	$275
Transmission of Electricity by Others	565	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Misc Transmission Expenses	566	$109,120	DEMAND3	8	$56,551	$83	$8,198	$12,532	$31,546	$18	$192
Rents	567	$982,504	DEMAND3	8	$509,173	$749	$73,816	$112,832	$284,037	$166	$1,732
Regional Transmission Operation	575	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Total Transmission Operations		**$1,675,846**			**$868,491**	**$1,278**	**$125,906**	**$192,457**	**$484,478**	**$282**	**$2,954**
Maintenance Supervision And Engineering	568	$11,557	DEMAND3	8	$5,989	$9	$868	$1,327	$3,341	$2	$20
Maintenance of Structures	569	$42,364	DEMAND3	8	$21,955	$32	$3,183	$4,865	$12,247	$7	$75
Maintenance of Computer Hardware	569.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Computer Software	569.2	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Communication Equipment	569.3	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Misc Regional Transmission Plant	569.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	570	$48,679	DEMAND3	8	$25,227	$37	$3,657	$5,590	$14,073	$8	$86
Maintenance of Overhead Lines	571	$187,161	DEMAND3	8	$96,994	$143	$14,061	$21,494	$54,107	$32	$330
Maintenance of Underground Lines	572	$2,486	DEMAND3	8	$1,288	$2	$187	$285	$719	$0	$4
Maintenance of Misc Transmission Plant	573	($891,433)	DEMAND3	8	($461,976)	($680)	($66,973)	($102,374)	($257,709)	($150)	($1,571)
Total Transmission Maintenance		**($599,187)**			**($310,523)**	**($457)**	**($45,017)**	**($68,812)**	**($173,222)**	**($101)**	**($1,056)**
TOTAL TRANSMISSION EXPENSES		**$1,076,659**			**$557,968**	**$821**	**$80,889**	**$123,645**	**$311,257**	**$181**	**$1,898**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(EXPENSES)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$932,602	DIST OPS L	28	$645,450	$2,055	$92,318	$62,827	$119,183	$843	$9,926
Load Dispatching	581	$365,212	DEMAND5	10	$205,963	$620	$27,067	$39,767	$89,401	$123	$2,269
Station Expenses	582	$36,734	DEMAND5	10	$20,716	$62	$2,722	$4,000	$8,992	$12	$228
Overhead Line Expenses	583										
Demand	54.79%	$316,886	DEMAND6	11	$179,247	$540	$23,556	$34,609	$76,852	$107	$1,975
Customer	45.21%	$261,479	CUST1	13	$229,811	$769	$24,136	$3,821	$1,075	$254	$1,612
Total Acct. 583	**100.00%**	**$578,365**			**$409,058**	**$1,309**	**$47,692**	**$38,430**	**$77,927**	**$361**	**$3,587**
Underground Line Expenses	584										
Demand	74.89%	$921,633	DEMAND6	11	$521,323	$1,570	$68,511	$100,657	$223,516	$312	$5,744
Customer	25.11%	$309,016	CUST1	13	$271,591	$909	$28,524	$4,516	$1,271	$300	$1,905
Total Acct. 584	**100.00%**	**$1,230,649**			**$792,914**	**$2,479**	**$97,035**	**$105,173**	**$224,787**	**$612**	**$7,650**
Underground Line Expenses_CCN	584.01	$40	DIR							$40	
Street Lighting and Signal System Expenses	585	$75,047	CUST5	17	$0	$0	$0	$0	$0	$0	$75,047
Meter Expenses	586	($137,297)	CUST4	16	($110,285)	($361)	($20,405)	($4,096)	($1,168)	($266)	($716)
Distribution Operation Meter Expense_CCN	586.01	$4	DIR							$4	
Customer Installations Expenses	587	$125	CUST5	17	$0	$0	$0	$0	$0	$0	$125
Miscellaneous Distribution Expenses	588	$3,472,693	Dist xCCN	36	$2,291,288	$7,233	$287,913	$264,546	$547,542	$1,895	$72,275
CCN	588.01	$209,445								$209,445	
Rents	589	$313,255	Dist xCCN	36	$206,686	$652	$25,971	$23,863	$49,391	$171	$6,520
Total Distribution Operations		**$7,076,872**			**$4,461,791**	**$14,049**	**$560,314**	**$534,511**	**$1,116,057**	**$213,240**	**$176,910**
Maintenance Supervision And Engineering	590	$38,670	DIST MAIN	29	$26,963	$86	$3,275	$2,610	$5,265	$26	$445
Maintenance of Structures	591	$0	DEMAND5	10	$0	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	592	$293,911	DEMAND5	10	$165,753	$499	$21,783	$32,004	$71,948	$99	$1,826
Maintenance of Overhead Lines	593										
Demand	54.79%	$6,120,972	DEMAND6	11	$3,462,335	$10,428	$455,010	$668,508	$1,484,469	$2,071	$38,151
Customer	45.21%	$5,050,723	CUST1	13	$4,439,030	$14,853	$466,212	$73,813	$20,771	$4,904	$31,140
Total Acct. 593	**100%**	**$11,171,695**			**$7,901,365**	**$25,281**	**$921,222**	**$742,322**	**$1,505,240**	**$6,975**	**$69,290**
Maintenance of Overhead Lines_CCN	593.01										
Maintenance of Underground Lines	594										
Demand	74.89%	$422,408	DEMAND6	11	$238,935	$720	$31,400	$46,134	$102,443	$143	$2,633
Customer	25.11%	$141,630	CUST1	13	$124,477	$417	$13,073	$2,070	$582	$138	$873
Total Acct. 594	**100.00%**	**$564,037**			**$363,412**	**$1,136**	**$44,473**	**$48,204**	**$103,026**	**$280**	**$3,506**
Maintenance of Underground Lines_CCN	594.01										
Maintenance of Line Transformers	595										
Demand	73%	$457	DEMAND6	11	$259	$1	$34	$50	$111	$0	$3
Customer	27%	$171	CUST1	13	$150	$1	$16	$3	$1	$0	$1
Total Acct. 595	**100%**	**$629**			**$409**	**$1**	**$50**	**$52**	**$112**	**$0**	**$4**
Maintenance of Street Lighting and Signal Systems	596	$117,303	CUST5	17	$0	$0	$0	$0	$0	$0	$117,303
Maintenance of Meters	597	$172,596	CUST4	16	$138,639	$454	$25,651	$5,149	$1,468	$335	$900
Maintenance of Miscellaneous Distribution Plant	598	$490,644	DIST PLT	27	$322,469	$1,018	$40,520	$37,231	$77,059	$2,174	$10,172
CCN	598.01	$52,823	DIR							$52,823	
Total Distribution Maintenance		**$12,902,307**			**$8,919,010**	**$28,476**	**$1,056,974**	**$867,572**	**$1,764,117**	**$62,712**	**$203,447**
TOTAL DISTRIBUTION EXPENSES		**$19,979,179**			**$13,380,800**	**$42,525**	**$1,617,288**	**$1,402,083**	**$2,880,174**	**$275,952**	**$380,357**
CUSTOMER ACCOUNTS											
Supervision	901	$868,818	CUST7	19	$767,886	$5,367	$79,805	$11,474	$4,287	$0	$0
Meter Reading Expenses	902	$1,831,100	CUST2	14	$1,621,016	$5,312	$158,766	$26,279	$7,491	$1,708	$10,529
Customer Records And Collection Expenses	903	$5,460,889	CUST7	19	$4,826,486	$33,734	$501,607	$72,118	$26,943	$0	$0
Customer Records And Collection Expenses (Interest)	903	($15,557,345)	Payroll	31	($8,767,434)	($26,804)	($1,255,552)	($1,493,895)	($3,935,540)	($3,785)	($74,335)
Uncollectible Accounts	904	$2,035,459	CUST8	20	$1,836,992	$6,147	$92,858	$77,621	$21,841	$0	$0
Miscellaneous Customer Accounts Expenses	905	$2,454,541	CUST7	19	$2,169,392	$15,163	$225,461	$32,416	$12,110	$0	$0
TOTAL CUSTOMER ACCOUNTS		**($2,906,538)**			**$2,454,337**	**$38,918**	**($197,056)**	**($1,273,987)**	**($3,862,869)**	**($2,077)**	**($63,806)**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(EXPENSES)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906	$0									
Supervision	907	$54,679	CUST9	21	$48,170	$337	$4,990	$801	$381	$0	$0
Customer Assistance Expenses	908	$898,312	CUST9	21	$791,376	$5,531	$81,981	$13,165	$6,258	$0	$0
Informational and Instructional Advertising Expenses	909	$771,678	CUST9	21	$679,817	$4,751	$70,425	$11,309	$5,376	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$970,469	CUST9	21	$854,944	$5,975	$88,567	$14,222	$6,761	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$2,695,137**			**$2,374,307**	**$16,595**	**$245,963**	**$39,497**	**$18,776**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$25,244	CUST10	22	$22,324	$75	$2,345	$371	$104	$25	$0
Demonstrating and Selling Expenses	912	$171,862	CUST10	22	$151,985	$509	$15,962	$2,527	$711	$168	$0
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$18,700	CUST10	22	$16,537	$55	$1,737	$275	$77	$18	$0
TOTAL SALES EXPENSES		**$215,806**			**$190,846**	**$639**	**$20,044**	**$3,173**	**$893**	**$211**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$4,405**			**$5,019,491**	**$56,152**	**$68,951**	**($1,231,317)**	**($3,843,200)**	**($1,866)**	**($63,806)**
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$16,814,656	Payroll	31	$9,475,999	$28,970	$1,357,023	$1,614,629	$4,253,602	$4,091	$80,342
Office Supplies And Expenses	921	($155,502)	Payroll	31	($87,634)	($268)	($12,550)	($14,932)	($39,337)	($38)	($743)
Administrative Expenses Transferred - Credit	922	($6,417,481)	Payroll	31	($3,616,610)	($11,057)	($517,921)	($616,239)	($1,623,430)	($1,561)	($30,663)
Outside Services Employed	923	$5,711,092	Payroll	31	$3,218,520	$9,840	$460,912	$548,408	$1,444,734	$1,389	$27,288
Property Insurance	924	$1,395,026	TPIS	32	$796,571	$2,094	$108,784	$135,156	$339,502	$1,881	$11,039
Injuries And Damages	925	$3,372,015	Payroll	31	$1,900,319	$5,810	$272,138	$323,798	$853,018	$820	$16,112
Employee Pensions and Benefits	926	$14,008,528	Payroll	31	$7,894,589	$24,135	$1,130,555	$1,345,170	$3,543,736	$3,408	$66,934
Franchise Requirements	927	$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$3,182,764	TPIS	32	$1,817,382	$4,778	$248,191	$308,360	$774,576	$4,291	$25,185
Regulatory Commission Expenses (FERC)	928	($19,147)	DEMAND3	8	($9,923)	($15)	($1,439)	($2,199)	($5,535)	($3)	($34)
Duplicate Charges - Credit	929	($850,396)	CUST9	21	($749,164)	($5,236)	($77,609)	($12,462)	($5,924)	$0	$0
General Advertising	930.1	$30	Payroll	31	$17	$0	$2	$3	$7	$0	$0
Miscellaneous General Expenses	930.2	$1,766,702	Payroll	31	$995,635	$3,044	$142,581	$169,648	$446,922	$430	$8,442
Rents	931	$1,410,989	Payroll	31	$795,171	$2,431	$113,874	$135,490	$356,938	$343	$6,742
Transportation Expenses	933	$25,544	Payroll	31	$14,396	$44	$2,062	$2,453	$6,462	$6	$122
Maintenance of General Plant	935	($7,275,774)	Payroll	31	($4,100,306)	($12,535)	($587,190)	($698,657)	($1,840,552)	($1,770)	($34,764)
TOTAL ADMINISTRATIVE & GENERAL		**$32,969,045**			**$18,344,963**	**$52,034**	**$2,639,413**	**$3,238,626**	**$8,504,720**	**$13,288**	**$176,002**
TOTAL ELECTRIC OP. & MAINT.EXPENSES		**$124,165,398**			**$71,520,522**	**$228,568**	**$9,841,810**	**$11,485,643**	**$29,990,947**	**$297,855**	**$800,054**
DEPRECIATION EXPENSE											
Depreciation Expense - Production	403	$86,972,500	DEMAND4	9	$45,283,415	$88,720	$6,527,284	$9,542,301	$25,260,930	$14,055	$255,794
Depreciation Expense - Transmission	403	$1,377,399	DEMAND3	8	$713,823	$1,050	$103,484	$158,183	$398,199	$232	$2,428
Depreciation Expense - Distribution	403	$35,659,415	DIST PLT	27	$23,436,659	$73,980	$2,944,949	$2,705,932	$5,600,590	$158,035	$739,270
Depreciation Expense - General	403	$22,030,945	Payroll	31	$12,415,670	$37,957	$1,778,002	$2,115,523	$5,573,166	$5,360	$105,266
Depreciation Expense - Clearing Account (Prod)	403	($219,930)	DEMAND4	9	($114,509)	($224)	($16,506)	($24,130)	($63,878)	($36)	($647)
Depreciation Expense - Clearing Account (Gen)	403	($2,661,729)	Payroll	31	($1,500,033)	($4,586)	($214,814)	($255,593)	($673,337)	($648)	($12,718)
AMRT NSC Reg Asset Depr Exp	403		TPIS	32	$0	$0	$0	$0	$0	$0	$0
Depreciation Expense Aro	403										
Depr Exp - Elec Plant Leased to Others	403		DIST PLT	27	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPRECIATION EXPENSE		**$143,158,600**			**$80,235,025**	**$196,898**	**$11,122,400**	**$14,242,217**	**$36,095,669**	**$176,999**	**$1,089,393**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(EXPENSES)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
AMORTIZATION EXPENSE											
Amort Limited Term	404	$807,190	PTD	23	$454,435	$1,085	$62,467	$80,147	$201,042	$1,199	$6,815
Amort-Iat & LC Reg Asset & Oth Non-Plant-MO	405	$43,863,062	DEMAND4	9	$22,837,900	$44,745	$3,291,922	$4,812,493	$12,739,909	$7,089	$129,005
TOTAL AMORTIZATION EXPENSE		**$44,670,252**			**$23,292,335**	**$45,829**	**$3,354,388**	**$4,892,640**	**$12,940,951**	**$8,288**	**$135,820**
TOTAL DEPRECIATION AMORTIZATION EXPENSE		**$187,828,852**			**$103,527,360**	**$242,727**	**$14,476,788**	**$19,134,857**	**$49,036,620**	**$185,287**	**$1,225,213**
REGULATORY DEBITS AND CREDITS											
Regulatory Debits	407.3	$5,448,352	TPIS	32	$3,111,051	$8,179	$424,860	$527,861	$1,325,944	$7,346	$43,113
Pension & OPEB Exp Tracker - NSC RD	407.301	($54,941)	Payroll	31	($30,962)	($95)	($4,434)	($5,276)	($13,898)	($13)	($263)
Regulatory Debit - Pension & OPEB	407.31	$136,381	Payroll	31	$76,859	$235	$11,007	$13,096	$34,500	$33	$652
Regulatory Credits	407.4	($2,293,045)	TPIS	32	($1,309,346)	($3,442)	($178,811)	($222,160)	($558,049)	($3,092)	($18,145)
Pension & OPEB Exp Tracker - NSC RD	407.402	$180,548	Payroll	31	$101,749	$311	$14,571	$17,337	$45,673	$44	$863
Regulatory Debit - Pension & OPEB	407.41	$77,379	Payroll	31	$43,607	$133	$6,245	$7,430	$19,575	$19	$370
TOTAL REGULATORY DEBITS AND CREDITS		**$3,494,674**			**$1,992,957**	**$5,321**	**$273,438**	**$338,288**	**$853,744**	**$4,337**	**$26,589**
TAXES OTHER THAN INCOME											
Property & Other Misc Taxes	408.1	$427	TPIS	32	$244	$1	$33	$41	$104	$1	$3
Property Tax	408.12	$57,478,835	TPIS	32	$32,820,852	$86,283	$4,482,176	$5,568,805	$13,988,392	$77,500	$454,828
Gross Receipts Tax	408.13	$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Payroll Taxes	408.14	$4,657,712	Payroll	31	$2,624,881	$8,025	$375,900	$447,257	$1,178,261	$1,133	$22,255
TOTAL TAXES OTHER THAN INCOME		**$62,136,974**			**$35,445,977**	**$94,308**	**$4,858,109**	**$6,016,104**	**$15,166,757**	**$78,633**	**$477,086**
TOTAL OPERATING EXPENSES W/O TAXES		**$377,625,899**			**$212,486,816**	**$570,924**	**$29,450,144**	**$36,974,892**	**$95,048,067**	**$566,112**	**$2,528,943**
INCOME TAXES											
Current Income Taxes	409.1	$23,761,960	Rate Base	35	$13,551,762	$35,179	$1,854,986	$2,310,630	$5,782,281	$41,398	$185,723
Deferred Income Taxes	411	($7,724,008)	Rate Base	35	($4,405,104)	($11,435)	($602,978)	($751,088)	($1,879,575)	($13,457)	($60,371)
TOTAL CURRENT & DEFFERRED INCOME TAXES		**$16,037,952**			**$9,146,657**	**$23,744**	**$1,252,009**	**$1,559,542**	**$3,902,706**	**$27,941**	**$125,353**
TOTAL OPERATING EXPENSES		**$393,663,850**			**$221,633,473**	**$594,668**	**$30,702,153**	**$38,534,435**	**$98,950,773**	**$594,054**	**$2,654,295**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(REVENUES)

	KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
OPERATING REVENUES										
Total Retail Revenue	**$565,710,858**	**DIR**		**$291,038,399**	**$774,461**	**$55,342,514**	**$66,845,645**	**$146,606,198**	**$122,397**	**$4,981,244**
OTHER REVENUES										
Bulk Power Sales	$0									
Other Sales Revenue	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Prov for Rate Refund Riders	($1,922,995)	ENERGY1	2	($864,327)	($2,288)	($154,535)	($226,308)	($663,722)	($249)	($11,566)
Forfeited Discounts	$1,907,287	ENERGY1	2	$857,267	$2,270	$153,272	$224,459	$658,300	$247	$11,472
Miscellaneous Service Revenues	$262,956	DIST PLT	27	$172,824	$546	$21,716	$19,954	$41,299	$1,165	$5,451
Rent from Electric Property	$1,348,690	PTD	23	$759,291	$1,812	$104,372	$133,914	$335,910	$2,004	$11,386
Transmission for Others	$221,722	DEMAND3	8	$114,905	$169	$16,658	$25,463	$64,099	$37	$391
Total Other Revenues	**$1,817,659**			**$1,039,960**	**$2,508**	**$141,484**	**$177,482**	**$435,887**	**$3,205**	**$17,134**
TOTAL REVENUES	**$567,528,518**			**$292,078,359**	**$776,969**	**$55,483,998**	**$67,023,127**	**$147,042,084**	**$125,602**	**$4,998,378**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(LABOR)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
OPERATING EXPENSES											
Steam Power Generation											
Operation Supervision and Engineering	500	$3,992,694	STM LABOR	24	$1,946,591	$4,389	$309,519	$452,867	$1,261,289	$586	$17,453
Fuel (Labor)	501L	$6,434,881	DEMAND4	9	$3,350,408	$6,564	$482,938	$706,011	$1,868,994	$1,040	$18,926
Fuel (Other)	501	$0	ENERGYFUEL	4	$0	$0	$0	$0	$0	$0	$0
Steam Expenses	502	$6,815,555	ENERGY1	2	$3,063,383	$8,111	$547,707	$802,088	$2,352,388	$884	$40,994
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$2,902,322	DEMAND4	9	$1,511,133	$2,961	$217,819	$318,432	$842,972	$469	$8,536
Miscellaneous Steam Power Expenses	506	$2,796,897	DEMAND4	9	$1,456,242	$2,853	$209,907	$306,865	$812,351	$452	$8,226
Rents	507	$4	DEMAND4	9	$2	$0	$0	$0	$1	$0	$0
Steam Power Operation Expenses		**$22,942,353**			**$11,327,760**	**$24,878**	**$1,767,890**	**$2,586,264**	**$7,137,995**	**$3,431**	**$94,134**
Allowances	509	$0									
Maintenance Supervision and Engineering	510	$2,464,002	DEMAND4	9	$1,282,916	$2,514	$184,923	$270,341	$715,663	$398	$7,247
Maintenance of Structures	511	$991,857	DEMAND4	9	$516,424	$1,012	$74,439	$108,823	$288,082	$160	$2,917
Maintenance of Boiler Plant	512	$5,797,596	ENERGY1	2	$2,605,841	$6,900	$465,903	$682,290	$2,001,040	$752	$34,871
Maintenance of Electric Plant	513	$916,244	ENERGY1	2	$411,823	$1,090	$73,631	$107,828	$316,241	$119	$5,511
Maintenance of Miscellaneous Steam Plant	514	$35,983	ENERGY1	2	$16,173	$43	$2,892	$4,235	$12,420	$5	$216
Steam Power Maintenance Expenses		**$10,205,682**			**$4,833,178**	**$11,558**	**$801,787**	**$1,173,516**	**$3,333,446**	**$1,434**	**$50,762**
TOTAL STEAM POWER GENERATION EXPENSE		**$33,148,035**			**$16,160,938**	**$36,436**	**$2,569,678**	**$3,759,781**	**$10,471,441**	**$4,865**	**$144,897**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$5,350,503	NUC LABOR	25	$2,637,561	$5,812	$412,615	$603,631	$1,667,949	$798	$22,137
Fuel	518	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$1,628,390	DEMAND4	9	$847,843	$1,661	$122,211	$178,661	$472,962	$263	$4,789
Steam Expenses	520	$8,413,174	ENERGY1	2	$3,781,463	$10,012	$676,094	$990,104	$2,903,806	$1,091	$50,603
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,141,049	DEMAND4	9	$594,103	$1,164	$85,636	$125,192	$331,415	$184	$3,356
Miscellaneous Nuclear Power Expenses	524	$12,923,155	DEMAND4	9	$6,728,616	$13,183	$969,882	$1,417,881	$3,753,496	$2,088	$38,008
Rents	525	$0									
Nuclear Power Operation Expenses		**$29,456,271**			**$14,589,586**	**$31,832**	**$2,266,438**	**$3,315,468**	**$9,129,627**	**$4,426**	**$118,893**
Maintenance Supervision and Engineering	528	$2,704,108	DEMAND4	9	$1,407,931	$2,758	$202,943	$296,685	$785,401	$437	$7,953
Maintenance of Structures	529	$1,462,296	DEMAND4	9	$761,364	$1,492	$109,745	$160,438	$424,720	$236	$4,301
Maintenance of Reactor Plant Equipment	530	$2,150,121	ENERGY1	2	$966,413	$2,559	$172,787	$253,037	$742,114	$279	$12,932
Maintenance of Electric Plant	531	$1,249,436	ENERGY1	2	$561,583	$1,487	$100,406	$147,040	$431,243	$162	$7,515
Maintenance of Miscellaneous Nuclear Plant	532	$840,690	ENERGY1	2	$377,864	$1,000	$67,559	$98,936	$290,164	$109	$5,057
Nuclear Power Maintenance Expenses		**$8,406,651**			**$4,075,156**	**$9,296**	**$653,441**	**$956,136**	**$2,673,642**	**$1,223**	**$37,758**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$37,862,921**			**$18,664,742**	**$41,128**	**$2,919,879**	**$4,271,603**	**$11,803,269**	**$5,649**	**$156,651**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation											
Operation Supervision and Engineering	546	$93,589	OTHER P LABOR	26	$48,448	$96	$7,045	$10,300	$27,398	$15	$287
Fuel (Labor)	547L	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Fuel (Other)	547	$111,964	ENERGY1	2	$50,325	$133	$8,998	$13,177	$38,644	$15	$673
Generation Expenses	548	$521,865	DEMAND4	9	$271,716	$532	$39,166	$57,257	$151,574	$84	$1,535
Misc Other Power Generation Expenses	549	$545,912	DEMAND4	9	$284,236	$557	$40,971	$59,895	$158,559	$88	$1,606
Rents	550	$0									
Other Power Operation Expenses		**$1,273,330**			**$654,725**	**$1,319**	**$96,179**	**$140,629**	**$376,176**	**$202**	**$4,101**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(LABOR)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
Maintenance Supervision and Engineering	551	$25,318	DEMAND4	9	$13,182	$26	$1,900	$2,778	$7,354	$4	$74
Maintenance of Structures	552	$53,716	DEMAND4	9	$27,968	$55	$4,031	$5,894	$15,602	$9	$158
Maintenance of Generating and Electric Plant	553	$1,396,501	DEMAND4	9	$727,107	$1,425	$104,807	$153,219	$405,610	$226	$4,107
Maintenance of Misc Other Power Generation Plant	554	$4,329	DEMAND4	9	$2,254	$4	$325	$475	$1,257	$1	$13
Other Power Maintenance Expenses		**$1,479,864**			**$770,511**	**$1,510**	**$111,064**	**$162,365**	**$429,823**	**$239**	**$4,352**
TOTAL OTHER POWER GENERATION EXPENSE		**$2,753,194**			**$1,425,236**	**$2,828**	**$207,243**	**$302,994**	**$805,998**	**$441**	**$8,454**
Other Power Supply Expenses											
Purchased Power	555	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
System Control and Load Dispatching	556	$936,593	DEMAND4	9	$487,650	$955	$70,291	$102,760	$272,031	$151	$2,755
Other Expenses	557	$1,469,805	DEMAND4	9	$765,274	$1,499	$110,309	$161,262	$426,901	$238	$4,323
TOTAL OTHER POWER SUPPLY EXPENSE		**$2,406,398**			**$1,252,924**	**$2,455**	**$180,600**	**$264,021**	**$698,932**	**$389**	**$7,077**
Total Power Production and Supply		**$76,170,548**			**$37,503,840**	**$82,847**	**$5,877,399**	**$8,598,399**	**$23,779,640**	**$11,344**	**$317,079**
TRANSMISSION EXPENSES											
Operation Supervision and Engineering	560	$578,493	DEMAND3	8	$299,798	$441	$43,462	$66,435	$167,239	$97	$1,020
Load Dispatch - Reliability	561	$574,097	DEMAND3	8	$297,520	$438	$43,132	$65,930	$165,968	$97	$1,012
Load Dispatch - Monitor and Operate Transmission System	561.2		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Load Dispatch-Transmission Service and Scheduling	561.3		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Scheduling, System Control and Dispatch Services	561.4		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development	561.5		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Generation Interconnection Studies	561.7		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development Services	561.8		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Station Expenses	562	$1,915	DEMAND3	8	$993	$1	$144	$220	$554	$0	$3
Overhead Lines Expenses	563	$6,234	DEMAND3	8	$3,231	$5	$468	$716	$1,802	$1	$11
Underground Lines Expenses	564		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Transmission of Electricity by Others	565		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Misc Transmission Expenses	566	$445,111	DEMAND3	8	$230,675	$339	$33,441	$51,117	$128,679	$75	$784
Rents	567		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575										
Total Transmission Operations		**$1,605,851**			**$832,216**	**$1,225**	**$120,648**	**$184,418**	**$464,243**	**$271**	**$2,830**
Maintenance Supervision And Engineering	568	$142,221	DEMAND3	8	$73,705	$108	$10,685	$16,333	$41,115	$24	$251
Maintenance of Structures	569	$482,462	DEMAND3	8	$250,031	$368	$36,247	$55,407	$139,477	$81	$850
Maintenance of Computer Hardware	569.1		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Computer Software	569.2		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Communication Equipment	569.3		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Misc Regional Transmission Plant	569.4		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	570	$560,853	DEMAND3	8	$290,657	$428	$42,137	$64,409	$162,140	$95	$988
Maintenance of Overhead Lines	571	$95,724	DEMAND3	8	$49,608	$73	$7,192	$10,993	$27,673	$16	$169
Maintenance of Underground Lines	572		DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Misc Transmission Plant	573	$201	DEMAND3	8	$104	$0	$15	$23	$58	$0	$0
Total Transmission Maintenance		**$1,281,463**			**$664,105**	**$977**	**$96,276**	**$147,165**	**$370,464**	**$216**	**$2,258**
TOTAL TRANSMISSION EXPENSES		**$2,887,314**			**$1,496,322**	**$2,202**	**$216,924**	**$331,584**	**$834,708**	**$487**	**$5,089**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(LABOR)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$1,653,484	DIST OPS LABOR	28	$1,144,370	$3,643	$163,678	$111,390	$211,309	$1,495	$17,599
Load Dispatching	581	$870,974	DEMAND5	10	$491,190	$1,479	$64,551	$94,839	$213,209	$294	$5,412
Station Expenses	582	$9,960	DEMAND5	10	$5,617	$17	$738	$1,085	$2,438	$3	$62
Overhead Line Expenses	583										
Demand	54.79%	$628,077	DEMAND6	11	$355,273	$1,070	$46,689	$68,596	$152,322	$213	$3,915
Customer	45.21%	$518,258	CUST1	13	$455,492	$1,524	$47,838	$7,574	$2,131	$503	$3,195
Total Acct. 583	**100.00%**	**$1,146,335**			**$810,764**	**$2,594**	**$94,527**	**$76,170**	**$154,454**	**$716**	**$7,110**
Underground Line Expenses	584										
Demand	74.89%	$511,546	DEMAND6	11	$289,357	$871	$38,026	$55,869	$124,061	$173	$3,188
Customer	25.11%	$171,517	CUST1	13	$150,745	$504	$15,832	$2,507	$705	$167	$1,057
Total Acct. 584	**100.00%**	**$683,064**			**$440,102**	**$1,376**	**$53,859**	**$58,376**	**$124,766**	**$340**	**$4,246**
Street Lighting and Signal System Expenses	585	$0	CUST5	17	$0	$0	$0	$0	$0	$0	$0
Meter Expenses	586	$1,707,715	CUST4	16	$1,371,735	$4,496	$253,795	$50,946	$14,522	$3,311	$8,910
Customer Installations Expenses	587	$2,410	CUST5	17	$0	$0	$0	$0	$0	$0	$2,410
Miscellaneous Distribution Expenses	588	$1,858,710	Dist xCCN	36	$1,226,380	$3,871	$154,102	$141,594	$293,064	$1,015	$38,684
CCN	588.01	$0									
Rents	589	$1,934	Dist xCCN	36	$1,276	$4	$160	$147	$305	$1	$40
Total Distribution Operations		**$7,934,587**			**$5,491,434**	**$17,480**	**$785,410**	**$534,547**	**$1,014,067**	**$7,175**	**$84,473**
Maintenance Supervision And Engineering	590	$87,782	DIST MAINT LABOR	29	$61,207	$195	$7,434	$5,925	$11,953	$58	$1,009
Maintenance of Structures	591		DEMAND5	10	$0	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	592	$739,743	DEMAND5	10	$417,181	$1,256	$54,825	$80,549	$181,084	$250	$4,597
Maintenance of Overhead Lines	593										
Demand	54.79%	$3,287,583	DEMAND6	11	$1,859,625	$5,601	$244,387	$359,057	$797,310	$1,112	$20,491
Customer	45.21%	$2,712,751	CUST1	13	$2,384,209	$7,978	$250,403	$39,645	$11,156	$2,634	$16,725
Total Acct. 593	**100.00%**	**$6,000,333**			**$4,243,834**	**$13,579**	**$494,790**	**$398,702**	**$808,467**	**$3,746**	**$37,216**
Maintenance of Overhead Lines_CCN	593.01	$0									
Maintenance of Underground Lines	594										
Demand	74.89%	$679,759	DEMAND6	11	$384,507	$1,158	$50,531	$74,241	$164,856	$230	$4,237
Customer	25.11%	$227,918	CUST1	13	$200,315	$670	$21,038	$3,331	$937	$221	$1,405
Total Acct. 594	**100.00%**	**$907,677**			**$584,821**	**$1,828**	**$71,569**	**$77,572**	**$165,794**	**$451**	**$5,642**
Maintenance of Underground Lines_CCN	594.01	$0									
Maintenance of Line Transformers	595										
Demand	73%	$0	DEMAND6	11	$0	$0	$0	$0	$0	$0	$0
Customer	27%	$0	CUST1	13	$0	$0	$0	$0	$0	$0	$0
Total Acct. 595	**100%**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Maintenance of Street Lighting and Signal Systems	596	$35,475	CUST5	17	$0	$0	$0	$0	$0	$0	$35,475
Maintenance of Meters	597	$363,285	CUST4	16	$291,811	$956	$53,990	$10,838	$3,089	$704	$1,895
Maintenance of Miscellaneous Distribution Plant	598	$442,120	Dist xCCN	36	$291,711	$921	$36,655	$33,680	$69,709	$241	$9,202
CCN	598.01	$0									
Total Distribution Maintenance		**$8,576,414**			**$5,890,567**	**$18,736**	**$719,263**	**$607,266**	**$1,240,096**	**$5,451**	**$95,035**
TOTAL DISTRIBUTION EXPENSES		**$16,511,001**			**$11,382,001**	**$36,217**	**$1,504,673**	**$1,141,814**	**$2,254,163**	**$12,625**	**$179,509**
CUSTOMER ACCOUNTS											
Supervision	901	$1,626,405	CUST7	19	$1,437,463	$10,047	$149,393	$21,479	$8,024	$0	$0
Meter Reading Expenses	902	$1,200,656	CUST2	14	$1,062,903	$3,483	$104,103	$17,231	$4,912	$1,120	$6,904
Customer Records And Collection Expenses	903	$5,134,926	CUST7	19	$4,538,391	$31,720	$471,666	$67,814	$25,335	$0	$0
Customer Records And Collection Expenses (Interest)	903	$0									
Uncollectible Accounts	904	$0									
Miscellaneous Customer Accounts Expenses	905	$73,035	CUST7	19	$64,551	$451	$6,709	$965	$360	$0	$0
TOTAL CUSTOMER ACCOUNTS		**$8,035,023**			**$7,103,308**	**$45,701**	**$731,870**	**$107,489**	**$38,631**	**$1,120**	**$6,904**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(LABOR)

		KS Metro Total	KS Metro Alloc	TAI Alloc No.	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906	$0	CUST9	21	$0	$0	$0	$0	$0	$0	$0
Supervision	907	$106,309	CUST9	21	$93,654	$655	$9,702	$1,558	$741	$0	$0
Customer Assistance Expenses	908	$1,123,603	CUST9	21	$989,849	$6,918	$102,542	$16,466	$7,828	$0	$0
Informational and Instructional Advertising Expenses	909	$0	CUST9	21	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$1,279,685	CUST9	21	$1,127,351	$7,879	$116,786	$18,754	$8,915	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$2,509,596**			**$2,210,853**	**$15,452**	**$229,030**	**$36,778**	**$17,483**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$53,053	CUST10	22	$46,917	$157	$4,928	$780	$220	$52	$0
Demonstrating and Selling Expenses	912	$233,792	CUST10	22	$206,752	$692	$21,714	$3,438	$967	$228	$0
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$39,105	CUST10	22	$34,583	$116	$3,632	$575	$162	$38	$0
TOTAL SALES EXPENSES		**$325,951**			**$288,252**	**$965**	**$30,274**	**$4,793**	**$1,349**	**$318**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$10,870,570**			**$9,602,413**	**$62,118**	**$991,174**	**$149,059**	**$57,463**	**$1,438**	**$6,904**
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$24,711,329	Subtotal Payroll	30	$13,926,216	$42,575	$1,994,322	$2,372,907	$6,251,222	$6,012	$118,074
Office Supplies And Expenses	921	$3,192	Subtotal Payroll	30	$1,799	$5	$258	$307	$807	$1	$15
Administrative Expenses Transferred - Credit	922		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Outside Services Employed	923		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Property Insurance	924		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Injuries And Damages	925		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Employee Pensions and Benefits	926	$661	Subtotal Payroll	30	$373	$1	$53	$63	$167	$0	$3
Franchise Requirements	927	($1)	Subtotal Payroll	30	($0)	($0)	($0)	($0)	($0)	($0)	($0)
Regulatory Commission Expenses	928	$932,910	Subtotal Payroll	30	$525,747	$1,607	$75,290	$89,583	$235,998	$227	$4,458
Regulatory Commission Expenses (FERC)	928		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Duplicate Charges - Credit	929		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
General Advertising	930.1		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$41,158	Subtotal Payroll	30	$23,195	$71	$3,322	$3,952	$10,412	$10	$197
Rents	931		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Transportation Expenses	933		Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Maintenance of General Plant	935	$20,349	Subtotal Payroll	30	$11,468	$35	$1,642	$1,954	$5,148	$5	$97
TOTAL ADMINISTRATIVE & GENERAL		**$25,709,598**			**$14,488,797**	**$44,295**	**$2,074,887**	**$2,468,766**	**$6,503,754**	**$6,255**	**$122,843**
TOTAL EXPENSED LABOR		**$132,149,031**			**$74,473,373**	**$227,678**	**$10,665,058**	**$12,689,622**	**$33,429,728**	**$32,149**	**$631,423**

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(ALLOCATION AMOUNT)

Ks Metro Allocation Factor	TAI Alloc. No.	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
	1								
ENERGY1	2	6,773,073,175	3,044,288,245	8,060,386	544,293,558	797,088,550	2,337,725,537	878,588	40,738,311
ENERGY2	3	6,331,762,457	2,842,048,102	7,524,913	508,214,705	744,180,241	2,190,942,318	820,221	38,031,957
ENERGYFUEL	4	$281,159,758	$128,707,042	$329,472	$22,442,957	$32,767,824	$95,299,708	$40,381	$1,572,375
DEMAND1	6	1,628	952	1	114	167	392	0	0
DEMAND2	7	1,487	849	1	107	158	373	0	0
DEMAND3	8	1,187	615	1	89	136	343	0	2
DEMAND4	9	100.00%	52.07%	0.10%	7.50%	10.97%	29.04%	0.02%	0.29%
DEMAND5	10	1,690	953	3	125	184	414	1	11
DEMAND6	11	1,685	953	3	125	184	409	1	11
CUST1	13	269,340	236,721	792	24,862	3,936	1,108	262	1,661
CUST2	14	280,872	248,647	815	24,353	4,031	1,149	262	1,615
CUST3	15	266,297	236,721	792	24,855	3,930	-	-	-
CUST4	16	34,050,308	27,351,170	89,650	5,060,454	1,015,812	289,548	66,024	177,650
CUST5	17	4,233	-	-	-	-	-	-	4,233
CUST6	18	907,074	235,871	789	557,343	88,241	24,829	-	-
CUST7	19	5,326,194	4,707,439	32,902	489,235	70,340	26,278	-	-
CUST8	20	1,779,526	1,606,014	5,374	81,182	67,861	19,095	-	-
CUST9	21	10,583,967	9,324,048	65,169	965,911	155,106	73,733	-	-
CUST10	22	267,680	236,721	792	24,862	3,936	1,108	262	-
PTD	23	$4,577,427,014	$2,577,018,402	$6,150,772	$354,237,259	$454,501,163	$1,140,072,917	$6,801,684	$38,644,817
STM LABOR	24	$29,155,341	$14,214,347	$32,047	$2,260,159	$3,306,913	$9,210,152	$4,279	$127,444
NUC LABOR	25	$32,512,419	$16,027,181	$35,316	$2,507,264	$3,667,973	$10,135,320	$4,851	$134,514
OTHER P LABOR	26	$2,659,605	$1,376,788	$2,732	$200,198	$292,694	$778,600	$426	$8,166
DIST PLT	27	$1,419,502,793	$932,948,632	$2,944,944	$117,230,293	$107,715,696	$222,944,013	$6,290,927	$29,428,290
DIST OPS LABOR	28	$6,279,169	$4,345,788	$13,834	$621,572	$423,010	$802,453	$5,678	$66,834
DIST MAINT LABOR	29	$7,808,873	$5,444,853	$17,383	$661,298	$527,100	$1,063,287	$5,163	$89,789
Subtotal Payroll	30	$106,439,433	$59,984,576	$183,384	$8,590,170	$10,220,856	$26,925,973	$25,894	$508,580
Payroll	31	$132,149,031	$74,473,373	$227,678	$10,665,058	$12,689,622	$33,429,728	$32,149	$631,423
TPIS	32	$5,373,804,745	$3,068,483,397	$8,066,739	$419,047,054	$520,638,093	$1,307,801,141	$7,245,595	$42,522,726
TD	33	$1,479,927,997	$964,263,396	$2,991,020	$121,770,042	$114,655,020	$240,412,627	$6,301,109	$29,534,783
Net Plant	34	$3,110,324,793	$1,782,488,564	$4,633,046	$243,406,016	$301,308,865	$750,674,410	$3,606,385	$24,207,507
Rate Base	35	$2,607,255,130	$1,486,952,277	$3,859,993	$203,536,336	$253,531,410	$634,454,442	$4,542,383	$20,378,290
Dist xCCN	36	$1,413,983,648	$932,948,632	$2,944,944	$117,230,293	$107,715,696	$222,944,013	$771,782	$29,428,290

EVERGY KANSAS METRO
PEAK AND AVERAGE COST OF SERVICE STUDY
(ALLOCATION PERCENT)

Ks Metro Allocation Factor	No.	KS Metro Total	Total Residential	Residential DG	Small General Service	Medium General Service	Large General Service	EV	Lighting
	1								
ENERGY1	2	100.00%	44.95%	0.12%	8.04%	11.77%	34.51%	0.01%	0.60%
ENERGY2	3	100.00%	44.89%	0.12%	8.03%	11.75%	34.60%	0.01%	0.60%
ENERGYFUEL	4	100.00%	45.78%	0.12%	7.98%	11.65%	33.90%	0.01%	0.56%
DEMAND1	6	100.00%	58.51%	0.09%	7.02%	10.25%	24.09%	0.02%	0.02%
DEMAND2	7	100.00%	57.07%	0.06%	7.17%	10.61%	25.05%	0.03%	0.02%
DEMAND3	8	100.00%	51.82%	0.08%	7.51%	11.48%	28.91%	0.02%	0.18%
DEMAND4	9	100.00%	52.07%	0.10%	7.50%	10.97%	29.04%	0.02%	0.29%
DEMAND5	10	100.00%	56.40%	0.17%	7.41%	10.89%	24.48%	0.03%	0.62%
DEMAND6	11	100.00%	56.57%	0.17%	7.43%	10.92%	24.25%	0.03%	0.62%
CUST1	13	100.00%	87.89%	0.29%	9.23%	1.46%	0.41%	0.10%	0.62%
CUST2	14	100.00%	88.53%	0.29%	8.67%	1.44%	0.41%	0.09%	0.57%
CUST3	15	100.00%	88.89%	0.30%	9.33%	1.48%	0.00%	0.00%	0.00%
CUST4	16	100.00%	80.33%	0.26%	14.86%	2.98%	0.85%	0.19%	0.52%
CUST5	17	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CUST6	18	100.00%	26.00%	0.09%	61.44%	9.73%	2.74%	0.00%	0.00%
CUST7	19	100.00%	88.38%	0.62%	9.19%	1.32%	0.49%	0.00%	0.00%
CUST8	20	100.00%	90.25%	0.30%	4.56%	3.81%	1.07%	0.00%	0.00%
CUST9	21	100.00%	88.10%	0.62%	9.13%	1.47%	0.70%	0.00%	0.00%
CUST10	22	100.00%	88.43%	0.30%	9.29%	1.47%	0.41%	0.10%	0.00%
PTD	23	100.00%	56.30%	0.13%	7.74%	9.93%	24.91%	0.15%	0.84%
STM LABOR	24	100.00%	48.75%	0.11%	7.75%	11.34%	31.59%	0.01%	0.44%
NUC LABOR	25	100.00%	49.30%	0.11%	7.71%	11.28%	31.17%	0.01%	0.41%
OTHER P LABOR	26	100.00%	51.77%	0.10%	7.53%	11.01%	29.28%	0.02%	0.31%
DIST PLT	27	100.00%	65.72%	0.21%	8.26%	7.59%	15.71%	0.44%	2.07%
DIST OPS LABOR	28	100.00%	69.21%	0.22%	9.90%	6.74%	12.78%	0.09%	1.06%
DIST MAINT LABOR	29	100.00%	69.73%	0.22%	8.47%	6.75%	13.62%	0.07%	1.15%
Subtotal Payroll	30	100.00%	56.36%	0.17%	8.07%	9.60%	25.30%	0.02%	0.48%
Payroll	31	100.00%	56.36%	0.17%	8.07%	9.60%	25.30%	0.02%	0.48%
TPIS	32	100.00%	57.10%	0.15%	7.80%	9.69%	24.34%	0.13%	0.79%
TD	33	100.00%	65.16%	0.20%	8.23%	7.75%	16.24%	0.43%	2.00%
Net Plant	34	100.00%	57.31%	0.15%	7.83%	9.69%	24.13%	0.12%	0.78%
Rate Base	35	100.00%	57.03%	0.15%	7.81%	9.72%	24.33%	0.17%	0.78%
Dist xCCN	36	100.00%	65.98%	0.21%	8.29%	7.62%	15.77%	0.05%	2.08%

EVERGY KANSAS - CENTRAL
Base-Intermediate-Peak Classification of Generation Plant

Generating Plant	Central Ownership % 1/	Fuel/ Energy Source 2/	Central Portion Capacity (MW) 2/	Net MWH Generation 1/	Fuel Cost Per MWH 3/	Annual Capacity Factor	CY 2022 Hours Connected to Load 2/	Pct. of Year Connected to Load	Gross Plant Cost Per KW	$000 Gross Plant 4/	Pct. Energy 5/	Pct. Demand	Gross Investment Energy	Gross Investment Demand
Wolf Creek	[redacted]	Nuclear	609	[redacted]	[redacted]	90.1%	7,567	86.4%	$3,232	$1,968,917,405	100%	0%	$1,968,917,405	$0
La Cygne 1		Coal	437			42.3%	5,598	63.9%	$1,523	$664,696,794	64%	36%	$424,768,568	$239,928,226
La Cygne 2		Coal	363			51.3%	6,364	72.6%	$1,285	$466,196,447	73%	27%	$338,684,268	$127,512,179
Total EKC Jeffrey		Coal	1814			48.0%	8,197	93.6%	$1,211	$2,198,066,358	94%	6%	$2,056,797,938	$141,268,420
Total Lawerence		Gas/Coal	517			39.8%	7,751	88.5%	$1,290	$666,971,221	88%	12%	$590,147,709	$76,823,512
Total Emporia		Gas- CT	730			4.9%	2,780	31.7%	$445	$325,196,113	0%	100%	$0	$325,196,113
Total Gordon Evans		Gas- CT	375			5.0%	1,442	16.5%	$359	$134,669,359	0%	100%	$0	$134,669,359
Total Spring Creek		Gas-CT	346			2.4%	576	6.6%	$343	$118,851,351	0%	100%	$0	$118,851,351
Total Hutchinson		Gas-CT	323			1.1%	1,597	18.2%	$279	$90,202,892	0%	100%	$0	$90,202,892
Central Plains		Wind	99			17.6%	6,104	69.7%	$1,855	$183,631,100	50%	50%	$91,815,550	$91,815,550
Flat Ridge		Wind	50			10.2%	7,874	89.9%	$2,167	$108,335,058	50%	50%	$54,167,529	$54,167,529
TOTAL			5,664							$6,925,734,099			$5,525,298,967	$1,400,435,132
PERCENT OF TOTAL													79.78%	20.22%

1/ Per Confidential response to CURB-109.
2/ Central 2022 FERC Form 1.
3/ Calculated per Confidential response to CURB-112.
4/ Per response to CURB-134 (Updated Amounts).
5/ All but Wolf Creek based on percent of year connected to load.

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(SUMMARY)

	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
REVENUE REQUIREMENT SUMMARY														
Test Year Revenue	$1,268,603,944	$573,992,078	$1,494,955	$262,203,469	$139,340,090	$172,700,736	$21,252,431	$34,074,867	$1,113,734	$32,349,867	$746,387	$4,451,660	$248,833	$24,634,837
Gross Revenue Requirements	$1,147,478,677	$532,563,347	$1,377,128	$201,171,172	$113,014,977	$166,339,027	$25,133,707	$35,198,098	$1,145,091	$55,926,031	$666,422	$4,946,791	$414,714	$9,582,173
Less Other Revenue	($103,779,992)	($39,437,280)	($71,398)	($18,933,430)	($12,207,624)	($18,576,847)	($2,870,668)	($3,468,641)	($88,665)	($6,921,138)	($74,213)	($609,425)	($21,500)	($499,162)
Net Revenue Requirements	$1,043,698,685	$493,126,067	$1,305,729	$182,237,742	$100,807,353	$147,762,180	$22,263,039	$31,729,457	$1,056,426	$49,004,893	$592,209	$4,337,366	$393,215	$9,083,011
Net Operating Income	**$224,905,259**	**$80,866,011**	**$189,226**	**$79,965,728**	**$38,532,737**	**$24,938,556**	**($1,010,608)**	**$2,345,410**	**$57,308**	**($16,655,027)**	**$154,178**	**$114,293**	**($144,382)**	**$15,551,827**
RETURN AT PRESENT RATES														
Rate Base	**$6,002,137,257**	**$2,774,372,242**	**$7,443,630**	**$1,061,543,661**	**$593,989,327**	**$854,397,851**	**$127,496,345**	**$194,871,390**	**$6,737,712**	**$267,936,548**	**$3,488,506**	**$23,810,140**	**$3,226,511**	**$82,823,393**
NOI at Present Rates	**$224,905,259**	**$80,866,011**	**$189,226**	**$79,965,728**	**$38,532,737**	**$24,938,556**	**($1,010,608)**	**$2,345,410**	**$57,308**	**($16,655,027)**	**$154,178**	**$114,293**	**($144,382)**	**$15,551,827**
ROR at Present Rates	**3.75%**	**2.91%**	**2.54%**	**7.53%**	**6.49%**	**2.92%**	**-0.79%**	**1.20%**	**0.85%**	**-6.22%**	**4.42%**	**0.48%**	**-4.47%**	**18.78%**
Relative ROR	**100%**	**78%**	**68%**	**201%**	**173%**	**78%**	**-21%**	**32%**	**23%**	**-166%**	**118%**	**13%**	**-119%**	**501%**

EVERGY KANSAS CENTRAL
BASE-INTERMEDIATE-PEAK COST OF SERVICE STUDY
(SUMMARY)

	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
REVENUE REQUIREMENT SUMMARY														
Test Year Revenue	$1,268,603,944	$573,992,078	$1,494,955	$262,203,469	$139,340,090	$172,700,736	$21,252,431	$34,074,867	$1,113,734	$32,349,867	$746,387	$4,451,660	$248,833	$24,634,837
Gross Revenue Requirements	$1,147,478,677	$515,623,824	$1,532,442	$199,627,274	$115,634,864	$175,711,945	$26,513,341	$34,610,268	$1,087,340	$60,200,285	$796,734	$5,352,836	$386,859	$10,400,665
Less Other Revenue	($103,779,992)	($38,241,239)	($82,364)	($18,824,421)	($12,392,605)	($19,238,637)	($2,968,079)	($3,427,137)	($84,587)	($7,222,928)	($83,414)	($638,094)	($19,533)	($556,953)
Net Revenue Requirements	$1,043,698,685	$477,382,586	$1,450,077	$180,802,853	$103,242,259	$156,473,309	$23,545,261	$31,183,131	$1,002,752	$52,977,357	$713,320	$4,714,742	$367,326	$9,843,712
Net Operating Income	**$224,905,259**	**$96,609,492**	**$44,878**	**$81,400,617**	**$36,097,832**	**$16,227,428**	**($2,292,830)**	**$2,891,736**	**$110,982**	**($20,627,490)**	**$33,066**	**($263,082)**	**($118,493)**	**$14,791,125**
RETURN AT PRESENT RATES														
Rate Base	**$6,002,137,257**	**$2,673,596,790**	**$8,367,614**	**$1,052,358,807**	**$609,575,381**	**$910,158,578**	**$135,703,969**	**$191,374,309**	**$6,394,142**	**$293,364,648**	**$4,263,752**	**$26,225,756**	**$3,060,798**	**$87,692,712**
NOI at Present Rates	**$224,905,259**	**$96,609,492**	**$44,878**	**$81,400,617**	**$36,097,832**	**$16,227,428**	**($2,292,830)**	**$2,891,736**	**$110,982**	**($20,627,490)**	**$33,066**	**($263,082)**	**($118,493)**	**$14,791,125**
ROR at Present Rates	**3.75%**	**3.61%**	**0.54%**	**7.74%**	**5.92%**	**1.78%**	**-1.69%**	**1.51%**	**1.74%**	**-7.03%**	**0.78%**	**-1.00%**	**-3.87%**	**16.87%**
Relative ROR	**100%**	**96%**	**14%**	**206%**	**158%**	**48%**	**-45%**	**40%**	**46%**	**-188%**	**21%**	**-27%**	**-103%**	**450%**

EVERGY KANSAS CENTRAL
12-CP COST OF SERVICE STUDY
(SUMMARY)

	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
REVENUE REQUIREMENT SUMMARY														
Test Year Revenue	$1,268,603,944	$573,992,078	$1,494,955	$262,203,469	$139,340,090	$172,700,736	$21,252,431	$34,074,867	$1,113,734	$32,349,867	$746,387	$4,451,660	$248,833	$24,634,837
Gross Revenue Requirements	$1,147,478,677	$547,578,038	$1,560,287	$200,724,777	$110,629,674	$158,572,827	$24,155,493	$35,866,988	$1,094,481	$52,921,820	$729,758	$4,727,892	$461,084	$8,455,558
Less Other Revenue	($103,779,992)	($40,497,416)	($84,331)	($18,901,912)	($12,039,206)	($18,028,502)	($2,801,600)	($3,515,869)	($85,092)	($6,709,021)	($78,685)	($593,969)	($24,774)	($419,616)
Net Revenue Requirements	$1,043,698,685	$507,080,622	$1,475,956	$181,822,865	$98,590,468	$140,544,325	$21,353,893	$32,351,119	$1,009,389	$46,212,799	$651,073	$4,133,923	$436,310	$8,035,942
Net Operating Income	**$224,905,259**	**$66,911,455**	**$18,999**	**$80,380,604**	**$40,749,622**	**$32,156,411**	**($101,462)**	**$1,723,748**	**$104,345**	**($13,862,933)**	**$95,314**	**$317,736**	**($187,477)**	**$16,598,895**
RETURN AT PRESENT RATES														
Rate Base	**$6,002,137,257**	**$2,863,696,622**	**$8,533,268**	**$1,058,887,998**	**$579,798,849**	**$808,195,704**	**$121,676,821**	**$198,850,706**	**$6,436,623**	**$250,064,100**	**$3,865,301**	**$22,507,883**	**$3,502,369**	**$76,121,012**
NOI at Present Rates	**$224,905,259**	**$66,911,455**	**$18,999**	**$80,380,604**	**$40,749,622**	**$32,156,411**	**($101,462)**	**$1,723,748**	**$104,345**	**($13,862,933)**	**$95,314**	**$317,736**	**($187,477)**	**$16,598,895**
ROR at Present Rates	**3.75%**	**2.34%**	**0.22%**	**7.59%**	**7.03%**	**3.98%**	**-0.08%**	**0.87%**	**1.62%**	**-5.54%**	**2.47%**	**1.41%**	**-5.35%**	**21.81%**
Relative ROR	**100%**	**62%**	**6%**	**203%**	**188%**	**106%**	**-2%**	**23%**	**43%**	**-148%**	**66%**	**38%**	**-143%**	**582%**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(SUMMARY)

	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
REVENUE REQUIREMENT SUMMARY														
Test Year Revenue	$1,268,603,944	$573,992,078	$1,494,955	$262,203,469	$139,340,090	$172,700,736	$21,252,431	$34,074,867	$1,113,734	$32,349,867	$746,387	$4,451,660	$248,833	$24,634,837
Gross Revenue Requirements	$1,147,478,677	$532,563,347	$1,377,128	$201,171,172	$113,014,977	$166,339,027	$25,133,707	$35,198,098	$1,145,091	$55,926,031	$666,422	$4,946,791	$414,714	$9,582,173
Less Other Revenue	($103,779,992)	($39,437,280)	($71,398)	($18,933,430)	($12,207,624)	($18,576,847)	($2,870,668)	($3,468,641)	($88,665)	($6,921,138)	($74,213)	($609,425)	($21,500)	($499,162)
Net Revenue Requirements	$1,043,698,685	$493,126,067	$1,305,729	$182,237,742	$100,807,353	$147,762,180	$22,263,039	$31,729,457	$1,056,426	$49,004,893	$592,209	$4,337,366	$393,215	$9,083,011
Net Operating Income	**$224,905,259**	**$80,866,011**	**$189,226**	**$79,965,728**	**$38,532,737**	**$24,938,556**	**($1,010,608)**	**$2,345,410**	**$57,308**	**($16,655,027)**	**$154,178**	**$114,293**	**($144,382)**	**$15,551,827**
RETURN AT PRESENT RATES														
Rate Base	**$6,002,137,257**	**$2,774,372,242**	**$7,443,630**	**$1,061,543,661**	**$593,989,327**	**$854,397,851**	**$127,496,345**	**$194,871,390**	**$6,737,712**	**$267,936,548**	**$3,488,506**	**$23,810,140**	**$3,226,511**	**$82,823,393**
NOI at Present Rates	**$224,905,259**	**$80,866,011**	**$189,226**	**$79,965,728**	**$38,532,737**	**$24,938,556**	**($1,010,608)**	**$2,345,410**	**$57,308**	**($16,655,027)**	**$154,178**	**$114,293**	**($144,382)**	**$15,551,827**
ROR at Present Rates	**3.75%**	**2.91%**	**2.54%**	**7.53%**	**6.49%**	**2.92%**	**-0.79%**	**1.20%**	**0.85%**	**-6.22%**	**4.42%**	**0.48%**	**-4.47%**	**18.78%**
Relative ROR	**100%**	**78%**	**68%**	**201%**	**173%**	**78%**	**-21%**	**32%**	**23%**	**-166%**	**118%**	**13%**	**-119%**	**501%**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Organization	301	$43,161	PTD	23	$19,605	$48	$7,697	$4,362	$6,269	$941
Miscellaneous Intangible Plant - Wolf Creek	303	$31,095,067	DEMAND4	9	$12,158,685	$11,392	$5,760,218	$3,624,284	$5,344,811	$829,470
Misc Intang Plant - 5 yr Software	303	$152,942,801	PTD	23	$69,469,807	$169,594	$27,275,594	$15,456,942	$22,213,523	$3,333,792
Misc Intang Plant - 10 yr Software	303	$68,554,203	PTD	23	$31,138,747	$76,018	$12,225,856	$6,928,331	$9,956,862	$1,494,320
Misc Intang Plant - Wolf Creek - 5 yr Software	303	$4,037,374	DEMAND4	9	$1,578,680	$1,479	$747,905	$470,576	$693,969	$107,698
Misc Intangible Plant - 15Yr Software	303	$6,735	PTD	23	$3,059	$7	$1,201	$681	$978	$147
Total Intangible Plant		**$256,679,341**			**$114,368,583**	**$258,538**	**$46,018,470**	**$26,485,175**	**$38,216,412**	**$5,766,368**
Production Plant										
Steam Production Plant										
Land and Land Rights	310	$9,537,617	DEMAND4	9	$3,729,366	$3,494	$1,766,800	$1,111,656	$1,639,384	$254,419
Structures and Improvements	311	$574,790,416	DEMAND4	9	$224,752,555	$210,587	$106,477,276	$66,994,666	$98,798,498	$15,332,709
Boiler Plant Equipment	312	$2,807,998,027	DEMAND4	9	$1,097,973,648	$1,028,773	$520,168,695	$327,286,060	$482,655,906	$74,904,199
Engines and Engine-Drive Generators	313	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Turbogenerator Units	314	$431,031,385	DEMAND4	9	$168,540,397	$157,918	$79,846,578	$50,238,840	$74,088,315	$11,497,893
Accessory Electrical Equipment	315	$229,290,574	DEMAND4	9	$89,656,405	$84,006	$42,475,022	$26,724,951	$39,411,869	$6,116,396
Miscellaneous Power Plant Expenses	316	$70,766,735	DEMAND4	9	$27,670,963	$25,927	$13,109,212	$8,248,213	$12,163,820	$1,887,724
Asset Retirement Costs for Steam Production	317	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Steam Production Plant		**$4,123,414,754**			**$1,612,323,334**	**$1,510,705**	**$763,843,582**	**$480,604,386**	**$708,757,792**	**$109,993,339**
Nuclear Production Plant										
Land and Land Rights	320	$3,619,363	DEMAND4	9	$1,415,231	$1,326	$670,470	$421,855	$622,118	$96,548
Structures and Improvements	321	$466,615,136	DEMAND4	9	$182,454,232	$170,955	$86,438,304	$54,386,302	$80,204,669	$12,447,100
Reactor Plant Equipment	322	$964,533,140	DEMAND4	9	$377,148,403	$353,378	$178,675,319	$112,421,108	$165,789,866	$25,729,214
Turbogenerator Units	323	$217,914,312	DEMAND4	9	$85,208,099	$79,838	$40,367,622	$25,398,991	$37,456,447	$5,812,930
Accessory Electrical Equipment	324	$160,403,706	DEMAND4	9	$62,720,501	$58,767	$29,714,047	$18,695,845	$27,571,172	$4,278,817
Misc. Power Plant Equipment	325	$144,599,523	DEMAND4	9	$56,540,804	$52,977	$26,786,395	$16,853,790	$24,854,652	$3,857,236
Regulatory Disallowances	328	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Nuclear Production Plant		**$1,957,685,180**			**$765,487,268**	**$717,242**	**$362,652,158**	**$228,177,891**	**$336,498,924**	**$52,221,846**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Organization	301	$43,161	PTD	23	$1,417	$48	$2,011	$24	$178	$21	$542
Miscellaneous Intangible Plant - Wolf Creel	303	$31,095,067	DEMAND4	9	$1,061,743	$28,609	$1,985,790	$16,517	$173,073	$6,238	$94,235
Misc Intang Plant - 5 yr Software	303	$152,942,801	PTD	23	$5,019,896	$169,290	$7,124,606	$85,615	$630,543	$74,140	$1,919,460
Misc Intang Plant - 10 yr Software	303	$68,554,203	PTD	23	$2,250,089	$75,882	$3,193,493	$38,376	$282,631	$33,232	$860,368
Misc Intang Plant - Wolf Creek - 5 yr Softw	303	$4,037,374	DEMAND4	9	$137,856	$3,715	$257,834	$2,145	$22,472	$810	$12,235
Misc Intangible Plant - 15Yr Software	303	$6,735	PTD	23	$221	$7	$314	$4	$28	$3	$85
Total Intangible Plant		**$256,679,341**			**$8,471,222**	**$277,551**	**$12,564,048**	**$142,680**	**$1,108,925**	**$114,444**	**$2,886,925**
Production Plant											
Steam Production Plant											
Land and Land Rights	310	$9,537,617	DEMAND4	9	$325,663	$8,775	$609,090	$5,066	$53,086	$1,913	$28,904
Structures and Improvements	311	$574,790,416	DEMAND4	9	$19,626,257	$528,842	$36,707,210	$305,322	$3,199,250	$115,318	$1,741,926
Boiler Plant Equipment	312	$2,807,998,027	DEMAND4	9	$95,879,279	$2,583,526	$179,324,100	$1,491,575	$15,629,156	$563,359	$8,509,753
Engines and Engine-Drive Generators	313	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Turbogenerator Units	314	$431,031,385	DEMAND4	9	$14,717,595	$396,575	$27,526,485	$228,959	$2,399,096	$86,476	$1,306,258
Accessory Electrical Equipment	315	$229,290,574	DEMAND4	9	$7,829,142	$210,961	$14,642,933	$121,796	$1,276,218	$46,002	$694,874
Miscellaneous Power Plant Expenses	316	$70,766,735	DEMAND4	9	$2,416,335	$65,110	$4,519,298	$37,590	$393,884	$14,198	$214,461
Asset Retirement Costs for Steam Productio	317	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Steam Production Plant		**$4,123,414,754**			**$140,794,271**	**$3,793,789**	**$263,329,116**	**$2,190,308**	**$22,950,689**	**$827,266**	**$12,496,177**
Nuclear Production Plant											
Land and Land Rights	320	$3,619,363	DEMAND4	9	$123,583	$3,330	$231,139	$1,923	$20,145	$726	$10,969
Structures and Improvements	321	$466,615,136	DEMAND4	9	$15,932,605	$429,314	$29,798,931	$247,860	$2,597,153	$93,615	$1,414,096
Reactor Plant Equipment	322	$964,533,140	DEMAND4	9	$32,934,048	$887,428	$61,596,923	$512,348	$5,368,536	$193,511	$2,923,057
Turbogenerator Units	323	$217,914,312	DEMAND4	9	$7,440,699	$200,494	$13,916,423	$115,753	$1,212,899	$43,719	$660,398
Accessory Electrical Equipment	324	$160,403,706	DEMAND4	9	$5,476,995	$147,581	$10,243,686	$85,205	$892,798	$32,181	$486,110
Misc. Power Plant Equipment	325	$144,599,523	DEMAND4	9	$4,937,360	$133,040	$9,234,401	$76,810	$804,833	$29,010	$438,215
Regulatory Disallowances	328	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Nuclear Production Plant		**$1,957,685,180**			**$66,845,290**	**$1,801,188**	**$125,021,503**	**$1,039,899**	**$10,896,363**	**$392,763**	**$5,932,845**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Hydraulic Production Plant										
Land and Land Rights	330	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Structures and Improvements	331	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Reservoirs, Dams, and Waterways	332	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Water Wheels, Turbines & Generators	333	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Accessory Electrical Equipment	334	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Misc. Power Plant Equipment	335	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Roads, Railroads, and Bridges	336	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Hydraulic Production	337	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant										
Land and Land Rights	340	$1,343,926	DEMAND4	9	$525,497	$492	$248,956	$156,641	$231,002	$35,850
Structures and Improvements	341	$68,482,651	DEMAND4	9	$26,777,849	$25,090	$12,686,096	$7,981,992	$11,771,218	$1,826,795
Fuel Holders, Products & Accessories	342	$16,320,676	DEMAND4	9	$6,381,654	$5,979	$3,023,330	$1,902,255	$2,805,298	$435,359
Prime Movers	343	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Generators	344	$755,342,873	DEMAND4	9	$295,351,550	$276,737	$139,923,786	$88,038,948	$129,832,961	$20,149,000
Accessory Electrical Equipment	345	$112,515,237	DEMAND4	9	$43,995,318	$41,222	$20,842,929	$13,114,207	$19,339,808	$3,001,378
Misc. Power Plant Equipment	346	$15,769,013	DEMAND4	9	$6,165,945	$5,777	$2,921,137	$1,837,956	$2,710,475	$420,643
Asset Retirement Costs for Other Production	347	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Production - RWIP		$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Other Production Plant		**$969,774,375**			**$379,197,812**	**$355,299**	**$179,646,234**	**$113,032,000**	**$166,690,761**	**$25,869,025**
Total Production Plant		**$7,050,874,309**			**$2,757,008,415**	**$2,583,246**	**$1,306,141,974**	**$821,814,277**	**$1,211,947,477**	**$188,084,210**
Transmission Plant										
Land and Land Rights	350	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Structures and Improvements	352	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Station Equipment	353	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Towers and Fixtures	354	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Poles and Fixtures	355	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Overhead Conductors and Devices	356	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Underground Conduit	357	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Underground Conductors and Devices	358	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Roads and Trails	359	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Transmission Plant	359.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Total Transmission Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Hydraulic Production Plant											
Land and Land Rights	330	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Structures and Improvements	331	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Reservoirs, Dams, and Waterways	332	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Water Wheels, Turbines & Generators	333	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Accessory Electrical Equipment	334	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Misc. Power Plant Equipment	335	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Roads, Railroads, and Bridges	336	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Hydraulic Produc	337	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant											
Land and Land Rights	340	$1,343,926	DEMAND4	9	$45,888	$1,236	$85,826	$714	$7,480	$270	$4,073
Structures and Improvements	341	$68,482,651	DEMAND4	9	$2,338,345	$63,008	$4,373,432	$36,377	$381,170	$13,739	$207,539
Fuel Holders, Products & Accessories	342	$16,320,676	DEMAND4	9	$557,271	$15,016	$1,042,269	$8,669	$90,840	$3,274	$49,460
Prime Movers	343	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Generators	344	$755,342,873	DEMAND4	9	$25,791,233	$694,961	$48,237,634	$401,229	$4,204,195	$151,542	$2,289,097
Accessory Electrical Equipment	345	$112,515,237	DEMAND4	9	$3,841,840	$103,521	$7,185,437	$59,767	$626,253	$22,574	$340,982
Misc. Power Plant Equipment	346	$15,769,013	DEMAND4	9	$538,434	$14,508	$1,007,039	$8,376	$87,769	$3,164	$47,789
Asset Retirement Costs for Other Production	347	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Production - RWIP		$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Other Production Plant		**$969,774,375**			**$33,113,010**	**$892,251**	**$61,931,638**	**$515,132**	**$5,397,708**	**$194,562**	**$2,938,941**
Total Production Plant		**$7,050,874,309**			**$240,752,571**	**$6,487,227**	**$450,282,257**	**$3,745,340**	**$39,244,761**	**$1,414,592**	**$21,367,963**
Transmission Plant											
Land and Land Rights	350	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Structures and Improvements	352	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Station Equipment	353	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Towers and Fixtures	354	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Poles and Fixtures	355	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Overhead Conductors and Devices	356	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Underground Conduit	357	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Underground Conductors and Devices	358	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Roads and Trails	359	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Transmission Pla	359.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Total Transmission Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Distribution Plant										
Land and Land Rights	360	$30,500,227	DEMAND5	10	$13,922,268	$74,808	$5,377,260	$3,043,871	$3,989,921	$654,571
Structures and Improvements	361	$38,579,099	DEMAND5	10	$17,609,986	$94,623	$6,801,584	$3,850,129	$5,046,767	$827,954
Station Equipment	362	$547,482,021	DEMAND5	10	$249,906,066	$1,342,814	$96,522,343	$54,637,783	$71,619,464	$11,749,621
Battery Storage Equipment	**363**	**$0**	DEMAND5	10	$0	$0	$0	$0	$0	$0
Poles, Towers and Fixtures	364									
Demand	56.71%	$368,156,822	DEMAND6	11	$180,217,782	$968,360	$69,606,324	$39,401,605	$51,647,810	$5,975,174
Customer	43.29%	$281,035,247	CUST1	13	$244,009,537	$898,884	$34,333,539	$539,324	$81,436	$780
Total Acct. 364	**100.00%**	**$649,192,069**			**$424,227,320**	**$1,867,244**	**$103,939,863**	**$39,940,929**	**$51,729,246**	**$5,975,954**
Overhead Conductors and Devices	365									
Demand	89.11%	$397,266,342	DEMAND6	11	$194,467,289	$1,044,926	$75,109,975	$42,517,021	$55,731,512	$6,447,621
Customer	10.89%	$48,549,326	CUST1	13	$42,153,071	$155,284	$5,931,178	$93,169	$14,068	$135
Total Acct. 365	**100%**	**$445,815,669**			**$236,620,360**	**$1,200,210**	**$81,041,154**	**$42,610,190**	**$55,745,581**	**$6,447,755**
Underground Conduit	366									
Demand	63.35%	$93,370,051	DEMAND6	11	$45,705,913	$245,590	$17,653,200	$9,992,834	$13,098,654	$1,515,393
Customer	36.65%	$54,017,559	CUST1	13	$46,900,877	$172,774	$6,599,222	$103,663	$15,653	$150
Total Acct. 366	100.00%	**$147,387,611**			**$92,606,790**	**$418,364**	**$24,252,422**	**$10,096,497**	**$13,114,306**	**$1,515,543**
Underground Conductors and Devices	367									
Demand	63.35%	$224,332,236	DEMAND6	11	$109,813,687	$590,059	$42,413,834	$24,008,926	$31,471,015	$3,640,905
Customer	36.65%	$129,783,370	CUST1	13	$112,684,727	$415,109	$15,855,386	$249,062	$37,608	$360
Total Acct. 367	**100.00%**	**$354,115,606**			**$222,498,414**	**$1,005,168**	**$58,269,220**	**$24,257,989**	**$31,508,622**	**$3,641,265**
Line Transformers	368									
Demand	73%	$427,919,478	DEMAND6	11	$209,472,417	$1,125,553	$80,905,473	$45,797,641	$60,031,765	$6,945,120
Customer	27%	$158,271,588	CUST1	13	$137,419,692	$506,228	$19,335,737	$303,733	$45,863	$439
Total Acct. 368	**100.00%**	**$586,191,066**			**$346,892,108**	**$1,631,781**	**$100,241,211**	**$46,101,374**	**$60,077,628**	**$6,945,559**
Services	369	$195,105,191	CUST3	15	$170,090,642	$626,581	$23,932,727	$18,907	$0	$0
Meters	370	$179,847,227	CUST4	16	$140,703,924	$518,324	$36,494,654	$712,666	$107,621	$11,647
AMI Meters	370.02	$0	CUST4	16	$0	$0	$0	$0	$0	$0
Installations on Customers' Premises	**371**	**$0**	CUST5	17	$0	$0	$0	$0	$0	$0
Electric Vehicle Charging Stations	371.01	$1,965,834	CCN							
Dist-Leased Property On Customer	372	**$39,481,614**	CUST1	13	$34,280,008	$126,281	$4,823,393	$75,768	$11,441	$110
Street Lighting and Signal Systems	373	$94,868,052	CUST5	17	$0	$0	$0	$0	$0	$0
Asset Retirement Costs for Distribution Plant	374	$0								
Dist.-Salvage & Removal: Retirements not classified		$0								
Total Distribution Plant		**$3,310,531,287**			**$1,949,357,887**	**$8,906,199**	**$541,695,832**	**$225,346,103**	**$292,950,597**	**$37,769,979**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Distribution Plant											
Land and Land Rights	360	$30,500,227	DEMAND5	10	$1,316,441	$61,515	$1,593,388	$101,395	$171,446	$21,439	$171,902
Structures and Improvements	361	$38,579,099	DEMAND5	10	$1,665,139	$77,809	$2,015,443	$128,252	$216,859	$27,118	$217,436
Station Equipment	362	$547,482,021	DEMAND5	10	$23,630,247	$1,104,195	$28,601,466	$1,820,051	$3,077,477	$384,831	$3,085,664
Battery Storage Equipment	**363**	**$0**	DEMAND5	10	$0	$0	$0	$0	$0	$0	$0
Poles, Towers and Fixtures	364										
Demand	56.71%	$368,156,822	DEMAND6	11	$17,040,766	$796,282	$0	$0	$0	$277,518	$2,225,202
Customer	43.29%	$281,035,247	CUST1	13	$610,528	$122,008	$1,169	$390	$390	$15,430	$421,831
Total Acct. 364	**100%**	**$649,192,069**			**$17,651,294**	**$918,290**	**$1,169**	**$390**	**$390**	**$292,947**	**$2,647,034**
Overhead Conductors and Devices	365										
Demand	89.11%	$397,266,342	DEMAND6	11	$18,388,150	$859,242	$0	$0	$0	$299,461	$2,401,145
Customer	10.89%	$48,549,326	CUST1	13	$105,470	$21,077	$202	$67	$67	$2,666	$72,872
Total Acct. 365	**100%**	**$445,815,669**			**$18,493,619**	**$880,319**	**$202**	**$67**	**$67**	**$302,126**	**$2,474,017**
Underground Conduit	366										
Demand	63.35%	$93,370,051	DEMAND6	11	$4,321,792	$201,949	$0	$0	$0	$70,383	$564,344
Customer	36.65%	$54,017,559	CUST1	13	$117,349	$23,451	$225	$75	$75	$2,966	$81,080
Total Acct. 366	100%	**$147,387,611**			**$4,439,141**	**$225,400**	**$225**	**$75**	**$75**	**$73,348**	**$645,424**
Underground Conductors and Devices	367										
Demand	63.35%	$224,332,236	DEMAND6	11	$10,383,600	$485,205	$0	$0	$0	$169,102	$1,355,902
Customer	36.65%	$129,783,370	CUST1	13	$281,945	$56,344	$540	$180	$180	$7,125	$194,804
Total Acct. 367	**100%**	**$354,115,606**			**$10,665,545**	**$541,549**	**$540**	**$180**	**$180**	**$176,228**	**$1,550,706**
Line Transformers	368										
Demand	73%	$427,919,478	DEMAND6	11	$19,806,982	$925,542	$0	$0	$0	$322,567	$2,586,418
Customer	27%	$158,271,588	CUST1	13	$343,833	$68,712	$659	$220	$220	$8,690	$237,564
Total Acct. 368	**100%**	**$586,191,066**			**$20,150,815**	**$994,253**	**$659**	**$220**	**$220**	**$331,257**	**$2,823,982**
Services	369	$195,105,191	CUST3	15	$425,578	$0	$0	$0	$0	$10,755	$0
Meters	370	$179,847,227	CUST4	16	$806,384	$161,174	$174,709	$4,119	$5,824	$20,082	$126,097
AMI Meters	370.02	$0	CUST4	16	$0	$0	$0	$0	$0	$0	$0
Installations on Customers' Premises	**371**	**$0**	CUST5	17	$0	$0	$0	$0	$0	$0	$0
Electric Vehicle Charging Stations	371.01	$1,965,834	CCN							$1,965,834	
Dist-Leased Property On Customer	372	**$39,481,614**	CUST1	13	$85,771	$17,140	$164	$55	$55	$2,168	$59,262
Street Lighting and Signal Systems	373	$94,868,052	CUST5	17	$0	$0	$0	$0	$0	$0	$94,868,052
Asset Retirement Costs for Distribution Plan	374	$0									
Dist.-Salvage & Removal: Retirements not classified		$0									
Total Distribution Plant		**$3,310,531,287**			**$99,329,975**	**$4,981,645**	**$32,387,965**	**$2,054,804**	**$3,472,592**	**$3,608,133**	**$108,669,577**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
General Plant										
Land and Land Rights	389	$6,764,082	Payroll	31	$3,139,250	$8,389	$1,184,326	$661,910	$989,889	$150,804
Structures and Improvements	390	**$188,720,099**	Payroll	31	$87,586,118	$234,042	$33,043,074	$18,467,515	$27,618,242	$4,207,470
Office furniture and equipment	391	$116,528,324	Payroll	31	$54,081,487	$144,513	$20,402,988	$11,403,070	$17,053,337	$2,597,972
Transportation equipment	392	$14,325,984	Payroll	31	$6,648,774	$17,766	$2,508,342	$1,401,893	$2,096,536	$319,394
Stores equipment	393	$2,578,790	Payroll	31	$1,196,832	$3,198	$451,521	$252,352	$377,393	$57,494
Tools, shop and garage equipment	394	$52,552,519	Payroll	31	$24,389,936	$65,173	$9,201,441	$5,142,613	$7,690,798	$1,171,646
Laboratory equipment	395	$251,787	Payroll	31	$116,856	$312	$44,085	$24,639	$36,848	$5,614
Power operated equipment	396	$10,052,846	Payroll	31	$4,665,585	$12,467	$1,760,157	$983,738	$1,471,184	$224,126
Telephones and Radios	397	$139,615,617	Payroll	31	$64,796,437	$173,145	$24,445,351	$13,662,315	$20,432,047	$3,112,697
Miscellaneous Equipment	398	$39,076,592	Payroll	31	$18,135,678	$48,461	$6,841,935	$3,823,904	$5,718,664	$871,203
Salvage & Removal/Retirement		$0	Payroll	31	$0	$0	$0	$0	$0	$0
Total General Plant		**$570,466,640**			**$264,756,954**	**$707,468**	**$99,883,220**	**$55,823,949**	**$83,484,937**	**$12,718,420**
Total Plant in Service		**$11,188,551,576**			**$5,085,491,838**	**$12,455,450**	**$1,993,739,497**	**$1,129,469,504**	**$1,626,599,423**	**$244,338,977**
Accumulated Depreciation										
Intangible Plant										
Organization	301	$0	PTD	23	$0	$0	$0	$0	$0	$0
Miscellaneous Intangible Plant - Wolf Creek	303	$28,316,494	DEMAND4	9	$11,072,217	$10,374	$5,245,500	$3,300,427	$4,867,212	$755,351
Misc Intang Plant - 5 yr Software	303	$82,733,301	PTD	23	$37,579,189	$91,740	$14,754,535	$8,361,321	$12,016,245	$1,803,391
Misc Intang Plant - 10 yr Software	303	$2,570,783	PTD	23	$1,167,703	$2,851	$458,470	$259,812	$373,382	$56,037
Misc Intang Plant - Wolf Creek - 5 yr Software	303	$25,119	DEMAND4	9	$9,822	$9	$4,653	$2,928	$4,318	$670
Misc Intangible Plant - 15Yr Software	303	$168	PTD	23	$77	$0	$30	$17	$24	$4
Total Intangible Plant		**$113,645,864**			**$49,829,007**	**$104,975**	**$20,463,188**	**$11,924,505**	**$17,261,181**	**$2,615,452**
Production Plant										
Steam Production Plant										
Land and Land Rights	310	($446,497)	DEMAND4	9	($174,588)	($164)	($82,712)	($52,041)	($76,747)	($11,910)
Structures and Improvements	311	$291,740,760	DEMAND4	9	$114,075,460	$106,886	$54,043,631	$34,003,829	$50,146,189	$7,782,273
Boiler Plant Equipment	312	$1,156,763,232	DEMAND4	9	$452,313,546	$423,806	$214,285,058	$134,826,476	$198,831,552	$30,857,010
Turbogenerator Units	314	$178,491,867	DEMAND4	9	$69,793,271	$65,394	$33,064,796	$20,804,110	$30,680,276	$4,761,325
Accessory Electrical Equipment	315	$109,462,092	DEMAND4	9	$42,801,488	$40,104	$20,277,348	$12,758,348	$18,815,015	$2,919,934
Miscellaneous Power Plant Expenses	316	$27,368,164	DEMAND4	9	$10,701,404	$10,027	$5,069,826	$3,189,895	$4,704,208	$730,054
Asset Retirement Costs for Steam Production	317	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Steam Production Plant		**$1,763,379,617**			**$689,510,581**	**$646,054**	**$326,657,948**	**$205,530,617**	**$303,100,493**	**$47,038,686**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
General Plant											
Land and Land Rights	389	$6,764,082	Payroll	31	$200,270	$6,323	$347,323	$4,361	$30,805	$1,589	$38,842
Structures and Improvements	390	$188,720,099	Payroll	31	$5,587,606	$176,425	$9,690,423	$121,670	$859,472	$44,339	$1,083,703
Office furniture and equipment	391	$116,528,324	Payroll	31	$3,450,159	$108,936	$5,983,511	$75,127	$530,695	$27,378	$669,150
Transportation equipment	392	$14,325,984	Payroll	31	$424,162	$13,393	$735,612	$9,236	$65,244	$3,366	$82,265
Stores equipment	393	$2,578,790	Payroll	31	$76,353	$2,411	$132,416	$1,663	$11,744	$606	$14,808
Tools, shop and garage equipment	394	$52,552,519	Payroll	31	$1,555,970	$49,129	$2,698,473	$33,881	$239,335	$12,347	$301,777
Laboratory equipment	395	$251,787	Payroll	31	$7,455	$235	$12,929	$162	$1,147	$59	$1,446
Power operated equipment	396	$10,052,846	Payroll	31	$297,644	$9,398	$516,195	$6,481	$45,783	$2,362	$57,727
Telephones and Radios	397	$139,615,617	Payroll	31	$4,133,725	$130,520	$7,169,000	$90,012	$635,839	$32,802	$801,727
Miscellaneous Equipment	398	$39,076,592	Payroll	31	$1,156,976	$36,531	$2,006,510	$25,193	$177,963	$9,181	$224,393
Salvage & Removal/Retirement		$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Total General Plant		**$570,466,640**			**$16,890,320**	**$533,301**	**$29,292,391**	**$367,786**	**$2,598,027**	**$134,028**	**$3,275,839**
Total Plant in Service		**$11,188,551,576**			**$365,444,089**	**$12,279,723**	**$524,526,661**	**$6,310,610**	**$46,424,304**	**$5,271,197**	**$136,200,303**
Accumulated Depreciation											
Intangible Plant											
Organization	301	$0	PTD	23	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Intangible Plant - Wolf Creel	303	$28,316,494	DEMAND4	9	$966,869	$26,053	$1,808,345	$15,041	$157,608	$5,681	$85,814
Misc Intang Plant - 5 yr Software	303	$82,733,301	PTD	23	$2,715,476	$91,576	$3,854,004	$46,313	$341,088	$40,105	$1,038,318
Misc Intang Plant - 10 yr Software	303	$2,570,783	PTD	23	$84,378	$2,846	$119,756	$1,439	$10,599	$1,246	$32,264
Misc Intang Plant - Wolf Creek - 5 yr Softw	303	$25,119	DEMAND4	9	$858	$23	$1,604	$13	$140	$5	$76
Misc Intangible Plant - 15Yr Software	303	$168	PTD	23	$6	$0	$8	$0	$1	$0	$2
Total Intangible Plant		**$113,645,864**			**$3,767,586**	**$120,498**	**$5,783,717**	**$62,807**	**$509,435**	**$47,038**	**$1,156,474**
Production Plant											
Steam Production Plant											
Land and Land Rights	310	($446,497)	DEMAND4	9	($15,246)	($411)	($28,514)	($237)	($2,485)	($90)	($1,353)
Structures and Improvements	311	$291,740,760	DEMAND4	9	$9,961,508	$268,419	$18,631,120	$154,969	$1,623,812	$58,531	$884,132
Boiler Plant Equipment	312	$1,156,763,232	DEMAND4	9	$39,497,757	$1,064,291	$73,873,102	$614,459	$6,438,478	$232,077	$3,505,618
Turbogenerator Units	314	$178,491,867	DEMAND4	9	$6,094,617	$164,223	$11,398,830	$94,813	$993,475	$35,810	$540,927
Accessory Electrical Equipment	315	$109,462,092	DEMAND4	9	$3,737,590	$100,712	$6,990,458	$58,145	$609,260	$21,961	$331,729
Miscellaneous Power Plant Expenses	316	$27,368,164	DEMAND4	9	$934,488	$25,180	$1,747,783	$14,538	$152,330	$5,491	$82,940
Asset Retirement Costs for Steam Productio	317	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Steam Production Plant		**$1,763,379,617**			**$60,210,714**	**$1,622,415**	**$112,612,780**	**$936,686**	**$9,814,870**	**$353,781**	**$5,343,994**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Nuclear Production Plant										
Land and Land Rights	320	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Structures and Improvements	321	$294,214,567	DEMAND4	9	$115,042,759	$107,792	$54,501,893	$34,292,163	$50,571,402	$7,848,263
Reactor Plant Equipment	322	$490,646,096	DEMAND4	9	$191,850,735	$179,759	$90,889,928	$57,187,229	$84,335,257	$13,088,133
Turbogenerator Units	323	$75,587,017	DEMAND4	9	$29,555,773	$27,693	$14,002,147	$8,810,041	$12,992,360	$2,016,307
Accessory Electrical Equipment	324	$91,458,866	DEMAND4	9	$35,761,928	$33,508	$16,942,333	$10,659,983	$15,720,510	$2,439,693
Misc. Power Plant Equipment	325	$53,190,404	DEMAND4	9	$20,798,327	$19,487	$9,853,277	$6,199,605	$9,142,693	$1,418,870
Regulatory Disallowances	328	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Total Nuclear Production Plant		**$1,005,096,950**			**$393,009,523**	**$368,240**	**$186,189,578**	**$117,149,021**	**$172,762,222**	**$26,811,266**
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant										
Land and Land Rights	340	$25	DEMAND4	9	$10	$0	$5	$3	$4	$1
Structures and Improvements	341	$35,538,566	DEMAND4	9	$13,896,167	$13,020	$6,583,356	$4,142,196	$6,108,587	$948,002
Fuel Holders, Products & Accessories	342	$5,949,926	DEMAND4	9	$2,326,520	$2,180	$1,102,196	$693,493	$1,022,710	$158,716
Prime Movers	343	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Generators	344	$378,746,565	DEMAND4	9	$148,096,168	$138,762	$70,161,056	$44,144,786	$65,101,280	$10,103,179
Accessory Electrical Equipment	345	$62,192,439	DEMAND4	9	$24,318,272	$22,786	$11,520,863	$7,248,836	$10,690,018	$1,659,002
Misc. Power Plant Equipment	346	$5,832,339	DEMAND4	9	$2,280,541	$2,137	$1,080,414	$679,788	$1,002,498	$155,579
Asset Retirement Costs for Other Production	347	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Production - RWIP		($119,838,172)	DEMAND4	9	($46,858,706)	($43,905)	($22,199,469)	($13,967,732)	($20,598,519)	($3,196,720)
Total Other Production Plant		**$368,421,690**			**$144,058,971**	**$134,980**	**$68,248,420**	**$42,941,370**	**$63,326,577**	**$9,827,760**
Total Production Plant		**$3,136,898,257**			**$1,226,579,075**	**$1,149,273**	**$581,095,947**	**$365,621,008**	**$539,189,292**	**$83,677,712**
Transmission Plant										
Total Transmission Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Nuclear Production Plant											
Land and Land Rights	320	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Structures and Improvements	321	$294,214,567	DEMAND4	9	$10,045,976	$270,695	$18,789,102	$156,283	$1,637,581	$59,027	$891,629
Reactor Plant Equipment	322	$490,646,096	DEMAND4	9	$16,753,144	$451,424	$31,333,594	$260,625	$2,730,908	$98,437	$1,486,923
Turbogenerator Units	323	$75,587,017	DEMAND4	9	$2,580,924	$69,545	$4,827,131	$40,151	$420,713	$15,165	$229,070
Accessory Electrical Equipment	324	$91,458,866	DEMAND4	9	$3,122,869	$84,148	$5,840,737	$48,582	$509,055	$18,349	$277,170
Misc. Power Plant Equipment	325	$53,190,404	DEMAND4	9	$1,816,190	$48,938	$3,396,840	$28,254	$296,055	$10,671	$161,196
Regulatory Disallowances	328	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Total Nuclear Production Plant		**$1,005,096,950**			**$34,319,102**	**$924,749**	**$64,187,405**	**$533,895**	**$5,594,312**	**$201,649**	**$3,045,987**
Total Hydraulic Production Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant											
Land and Land Rights	340	$25	DEMAND4	9	$1	$0	$2	$0	$0	$0	$0
Structures and Improvements	341	$35,538,566	DEMAND4	9	$1,213,467	$32,698	$2,269,561	$18,878	$197,806	$7,130	$107,701
Fuel Holders, Products & Accessories	342	$5,949,926	DEMAND4	9	$203,161	$5,474	$379,974	$3,161	$33,117	$1,194	$18,031
Prime Movers	343	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Generators	344	$378,746,565	DEMAND4	9	$12,932,327	$348,470	$24,187,477	$201,186	$2,108,082	$75,987	$1,147,807
Accessory Electrical Equipment	345	$62,192,439	DEMAND4	9	$2,123,565	$57,221	$3,971,728	$33,036	$346,160	$12,477	$188,477
Misc. Power Plant Equipment	346	$5,832,339	DEMAND4	9	$199,146	$5,366	$372,464	$3,098	$32,462	$1,170	$17,675
Asset Retirement Costs for Other Production	347	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Production - RWIP		($119,838,172)	DEMAND4	9	($4,091,882)	($110,258)	($7,653,094)	($63,657)	($667,012)	($24,043)	($363,174)
Total Other Production Plant		**$368,421,690**			**$12,579,783**	**$338,970**	**$23,528,111**	**$195,701**	**$2,050,614**	**$73,915**	**$1,116,517**
Total Production Plant		**$3,136,898,257**			**$107,109,599**	**$2,886,134**	**$200,328,295**	**$1,666,283**	**$17,459,795**	**$629,345**	**$9,506,498**
Transmission Plant											
Total Transmission Plant		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Distribution Plant										
Land and Land Rights	360	$71,145	DEMAND5	10	$32,475.07	$174.50	$12,542.99	$7,100.13	$9,306.89	$1,526.85
Structures and Improvements	361	$12,852,917	DEMAND5	10	$5,866,899.17	$31,524.46	$2,265,998.84	$1,282,699.40	$1,681,368.45	$275,839.00
Station Equipment	362	$118,569,371	DEMAND5	10	$54,122,699.68	$290,816.10	$20,904,053.62	$11,833,023.28	$15,510,782.96	$2,544,640.85
Battery Storage Equipment	363	$0	DEMAND5	10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Poles, Towers and Fixtures	364									
Demand	56.71%	$60,947,312	DEMAND6	11	$29,834,539.92	$160,309.16	$11,523,128.48	$6,522,823.28	$8,550,147.65	$989,173.03
Customer	43.29%	$46,524,584	CUST1	13	$40,395,083.05	$148,807.75	$5,683,819.45	$89,283.58	$13,481.53	$129.06
Total Acct. 364	**100.00%**	**$107,471,896**			**$70,229,623**	**$309,117**	**$17,206,948**	**$6,612,107**	**$8,563,629**	**$989,302**
Overhead Conductors and Devices	365									
Demand	89.11%	$55,377,804	DEMAND6	11	$27,108,189.74	$145,659.73	$10,470,117.99	$5,926,752.40	$7,768,815.12	$898,780.08
Customer	10.89%	$6,767,639	CUST1	13	$5,876,018.77	$21,646.13	$826,789.48	$12,987.52	$1,961.07	$18.77
Total Acct. 365	**100%**	**$62,145,443**			**$32,984,209**	**$167,306**	**$11,296,907**	**$5,939,740**	**$7,770,776**	**$898,799**
Underground Conduit	366									
Demand	63.35%	$29,437,923	DEMAND6	11	$14,410,264.73	$77,430.30	$5,565,741.33	$3,150,563.42	$4,129,773.46	$477,776.60
Customer	36.65%	$17,030,780	CUST1	13	$14,787,015.93	$54,472.54	$2,080,617.80	$32,683.13	$4,935.05	$47.24
Total Acct. 366	100.00%	**$46,468,703**			**$29,197,281**	**$131,903**	**$7,646,359**	**$3,183,247**	**$4,134,709**	**$477,824**
Underground Conductors and Devices	367									
Demand	63.35%	$62,824,331	DEMAND6	11	$30,753,366.11	$165,246.26	$11,878,010.85	$6,723,709.26	$8,813,469.94	$1,019,636.98
Customer	36.65%	$36,345,883	CUST1	13	$31,557,401.84	$116,251.43	$4,440,307.11	$69,750.02	$10,532.03	$100.83
Total Acct. 367	**100.00%**	**$99,170,214**			**$62,310,768**	**$281,498**	**$16,318,318**	**$6,793,459**	**$8,824,002**	**$1,019,738**
Line Transformers	368									
Demand	73%	$158,386,253	DEMAND6	11	$77,532,229.50	$416,601.92	$29,945,621.56	$16,951,125.54	$22,219,615.63	$2,570,604.08
Customer	27%	$58,581,217	CUST1	13	$50,863,284.17	$187,370.60	$7,156,755.28	$112,421.01	$16,975.21	$162.51
Total Acct. 368	**100.00%**	**$216,967,470**			**$128,395,514**	**$603,973**	**$37,102,377**	**$17,063,547**	**$22,236,591**	**$2,570,767**
Services	369	$100,169,509	CUST3	15	$87,326,718.41	$321,694.91	$12,287,369.24	$9,707.11	$0.00	$0.00
Meters	370	$25,726,714	CUST4	16	$20,127,358.55	$74,145.05	$5,220,472.67	$101,945.20	$15,394.90	$1,666.12
AMI Meters	370.02	$0	CUST4	16	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Installations on Customers' Premises	371	($207,463)	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Electric Vehicle Charging Stations	371.01	$14,965	DIR							
Dist-Leased Property On Customer	372	$3,423,526	CUST1	13	$2,972,484.75	$10,950.06	$418,245.62	$6,569.96	$992.04	$9.50
Street Lighting and Signal Systems	373	$19,844,455	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Asset Retirement Costs for Distribution Plant	374	$0								
Dist.-Salvage & Removal: Retirements not classified		($48,626,084)	CUST1	13	($42,219,715.93)	($155,529.35)	($5,940,555.75)	($93,316.49)	($14,090.49)	($134.89)
Total Distribution Plant		**$764,062,780**			**$451,346,313**	**$2,067,572**	**$124,739,037**	**$52,739,828**	**$68,733,461**	**$8,779,977**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Distribution Plant											
Land and Land Rights	360	$71,145	DEMAND5	10	$3,070.73	$143.49	$3,716.74	$236.51	$399.92	$50.01	$400.98
Structures and Improvements	361	$12,852,917	DEMAND5	10	$554,753.56	$25,922.55	$671,459.95	$42,728.27	$72,248.12	$9,034.45	$72,440.35
Station Equipment	362	$118,569,371	DEMAND5	10	$5,117,654.01	$239,137.98	$6,194,281.55	$394,172.34	$666,495.78	$83,343.64	$668,269.05
Battery Storage Equipment	363	$0	DEMAND5	10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Poles, Towers and Fixtures	364										
Demand	56.71%	$60,947,312	DEMAND6	11	$2,821,050.20	$131,822.17	$0.00	$0.00	$0.00	$45,942.26	$368,375.92
Customer	43.29%	$46,524,584	CUST1	13	$101,071.18	$20,198.10	$193.59	$64.53	$64.53	$2,554.34	$69,832.95
Total Acct. 364	**100.00%**	**$107,471,896**			**$2,922,121**	**$152,020**	**$194**	**$65**	**$65**	**$48,497**	**$438,209**
Overhead Conductors and Devices	365										
Demand	89.11%	$55,377,804	DEMAND6	11	$2,563,256.02	$119,775.95	$0.00	$0.00	$0.00	$41,743.95	$334,712.87
Customer	10.89%	$6,767,639	CUST1	13	$14,702.19	$2,938.09	$28.16	$9.39	$9.39	$371.56	$10,158.16
Total Acct. 365	**100%**	**$62,145,443**			**$2,577,958**	**$122,714**	**$28**	**$9**	**$9**	**$42,116**	**$344,871**
Underground Conduit	366										
Demand	63.35%	$29,437,923	DEMAND6	11	$1,362,584.45	$63,670.91	$0.00	$0.00	$0.00	$22,190.39	$177,927.82
Customer	36.65%	$17,030,780	CUST1	13	$36,998.10	$7,393.71	$70.87	$23.62	$23.62	$935.04	$25,563.04
Total Acct. 366	100.00%	**$46,468,703**			**$1,399,583**	**$71,065**	**$71**	**$24**	**$24**	**$23,125**	**$203,491**
Underground Conductors and Devices	367										
Demand	63.35%	$62,824,331	DEMAND6	11	$2,907,931.21	$135,881.95	$0.00	$0.00	$0.00	$47,357.16	$379,720.94
Customer	36.65%	$36,345,883	CUST1	13	$78,958.72	$15,779.14	$151.24	$50.41	$50.41	$1,995.50	$54,554.82
Total Acct. 367	**100.00%**	**$99,170,214**			**$2,986,890**	**$151,661**	**$151**	**$50**	**$50**	**$49,353**	**$434,276**
Line Transformers	368										
Demand	73%	$158,386,253	DEMAND6	11	$7,331,177.63	$342,571.61	$0.00	$0.00	$0.00	##########	$957,313.46
Customer	27%	$58,581,217	CUST1	13	$127,263.32	$25,432.35	$243.76	$81.25	$81.25	$3,216.28	$87,929.84
Total Acct. 368	**100.00%**	**$216,967,470**			**$7,458,441**	**$368,004**	**$244**	**$81**	**$81**	**$122,608**	**$1,045,243**
Services	369	$100,169,509	CUST3	15	$218,497.25	$0.00	$0.00	$0.00	$0.00	$5,522.01	$0.00
Meters	370	$25,726,714	CUST4	16	$115,351.29	$23,055.53	$24,991.73	$589.28	$833.06	$2,872.73	$18,037.89
AMI Meters	370.02	$0	CUST4	16	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Installations on Customers' Premises	371	($207,463)	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($207,462.61)
Electric Vehicle Charging Stations	371.01	$14,965	DIR							$14,965	
Dist-Leased Property On Customer	372	$3,423,526	CUST1	13	$7,437.35	$1,486.28	$14.25	$4.75	$4.75	$187.96	$5,138.68
Street Lighting and Signal Systems	373	$19,844,455	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	############
Asset Retirement Costs for Distribution Plan	374	$0									
Dist.-Salvage & Removal: Retirements not classified		($48,626,084)	CUST1	13	($105,636.53)	($21,110.45)	($202.34)	($67.45)	($67.45)	($2,669.72)	($72,987.29)
Total Distribution Plant		**$764,062,780**			**$23,256,121**	**$1,134,099**	**$6,894,949**	**$437,893**	**$740,143**	**$399,004**	**$22,794,382**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
General Plant										
Land and Land Rights	389	$94	Payroll	31	$43.51	$0.12	$16.42	$9.17	$13.72	$2.09
Structures and Improvements	390	$73,257,303	Payroll	31	$33,999,149.34	$90,850.52	$12,826,649.02	$7,168,713.64	$10,720,839.59	$1,633,254.39
Office furniture and equipment	391	$41,464,985	Payroll	31	$19,244,145.90	$51,423.07	$7,260,120.03	$4,057,624.20	$6,068,193.04	$924,452.12
Transportation equipment	392	$11,630,491	Payroll	31	$5,397,779.91	$14,423.63	$2,036,387.08	$1,138,120.78	$1,702,064.13	$259,299.07
Stores equipment	393	$540,600	Payroll	31	$250,895.49	$670.43	$94,653.79	$52,901.26	$79,114.05	$12,052.54
Tools, shop and garage equipment	394	$11,750,977	Payroll	31	$5,453,698.15	$14,573.05	$2,057,483.01	$1,149,911.13	$1,719,696.64	$261,985.27
Laboratory equipment	395	($249,410)	Payroll	31	($115,752.53)	($309.31)	($43,669.24)	($24,406.40)	($36,499.86)	($5,560.53)
Power operated equipment	396	$5,836,353	Payroll	31	$2,708,686.12	$7,237.99	$1,021,889.28	$571,125.91	$854,121.06	$130,120.12
Telephones and Radios	397	$90,920,163	Payroll	31	$42,196,587.33	$112,755.23	$15,919,245.81	$8,897,141.75	$13,305,710.66	$2,027,043.70
Miscellaneous Equipment	398	$1,558,465	Payroll	31	$723,292.98	$1,932.74	$272,872.27	$152,506.18	$228,073.59	$34,745.62
Salvage & Removal/Retirement		$1,229,326	Payroll	31	$570,537.50	$1,524.56	$215,243.16	$120,297.72	$179,905.71	$27,407.54
Total General Plant		**$237,939,348**			**$110,429,064**	**$295,082**	**$41,660,891**	**$23,283,945**	**$34,821,232**	**$5,304,802**
Total Accumulated Depreciation		**$4,252,546,249**			**$1,838,183,460**	**$3,616,901**	**$767,959,061**	**$453,569,287**	**$660,005,168**	**$100,377,943**
Net Plant Summary										
Net Intangible Plant		$143,033,477			$63,731,409	$144,069	$25,643,598	$14,758,752	$21,295,934	$3,213,284
Total Production Plant		$3,913,976,052			$1,530,429,339	$1,433,973	$725,046,027	$456,193,269	$672,758,185	$104,406,498
Total Transmission Plant		$0			$0	$0	$0	$0	$0	$0
Total Distribution Plant		$2,546,468,507			$1,499,450,703	$6,850,669	$416,673,717	$173,336,756	$225,338,293	$29,052,757
Total General Plant		$332,527,292			$154,327,890	$412,386	$58,222,330	$32,540,004	$48,663,704	$7,413,618
Net Plant		**$6,936,005,328**			**$3,247,939,342**	**$8,841,097**	**$1,225,585,672**	**$676,828,781**	**$968,056,116**	**$144,086,157**
Rate Base Summary										
Total Net Plant in Service		$6,936,005,328			$3,247,939,342	$8,841,097	$1,225,585,672	$676,828,781	$968,056,116	$144,086,157
Plus:										
Materials and Supplies - Schedule 12										
Fossil Generation Related M&S		$131,923,595	Prod Plant	41	$51,584,307	$48,333	$24,438,238	$15,376,348	$22,675,836	$3,519,102
Wolf Creek Related M&S		($6,355,600)	Prod Plant	41	($2,485,145)	($2,329)	($1,177,346)	($740,777)	($1,092,439)	($169,538)
T&D Related M&S		$48,541,610	TD	33	$28,583,017	$130,590	$7,942,770	$3,304,202	$4,295,472	$553,813
Wind Generation Related M&S		$39,835,830	Prod Plant	41	$15,576,468	$14,595	$7,379,404	$4,643,063	$6,847,227	$1,062,633
Miscellaneous Other		$8,902,842	PTD	23	$4,043,856.26	$9,872.09	$1,587,719.70	$899,752.76	$1,293,055.22	$194,060.94

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
General Plant											
Land and Land Rights	389	$94	Payroll	31	$2.78	$0.09	$4.81	$0.06	$0.43	$0.02	$0.54
Structures and Improvements	390	$73,257,303	Payroll	31	$2,168,995.03	$68,484.57	$3,761,625.01	$47,229.80	$333,629.37	$17,211.40	$420,671.63
Office furniture and equipment	391	$41,464,985	Payroll	31	$1,227,691.21	$38,763.53	$2,129,149.17	$26,732.94	$188,840.38	$9,741.97	$238,107.91
Transportation equipment	392	$11,630,491	Payroll	31	$344,354.43	$10,872.76	$597,203.88	$7,498.31	$52,967.73	$2,732.52	$66,786.76
Stores equipment	393	$540,600	Payroll	31	$16,006.02	$505.38	$27,758.78	$348.53	$2,462.01	$127.01	$3,104.33
Tools, shop and garage equipment	394	$11,750,977	Payroll	31	$347,921.77	$10,985.40	$603,390.61	$7,575.99	$53,516.45	$2,760.83	$67,478.63
Laboratory equipment	395	($249,410)	Payroll	31	($7,384.50)	($233.16)	($12,806.72)	($160.80)	($1,135.86)	($58.60)	($1,432.21)
Power operated equipment	396	$5,836,353	Payroll	31	$172,802.17	$5,456.11	$299,685.78	$3,762.76	$26,580.00	$1,371.22	$33,514.59
Telephones and Radios	397	$90,920,163	Payroll	31	$2,691,955.24	$84,996.69	$4,668,579.70	$58,617.25	$414,069.79	$21,361.19	$522,098.57
Miscellaneous Equipment	398	$1,558,465	Payroll	31	$46,142.89	$1,456.93	$80,024.27	$1,004.76	$7,097.58	$366.15	$8,949.31
Salvage & Removal/Retirement		$1,229,326	Payroll	31	$36,397.76	$1,149.24	$63,123.58	$792.56	$5,598.61	$288.82	$7,059.26
Total General Plant		**$237,939,348**			**$7,044,885**	**$222,438**	**$12,217,739**	**$153,402**	**$1,083,626**	**$55,903**	**$1,366,339**
Total Accumulated Depreciation		**$4,252,546,249**			**$141,178,191**	**$4,363,169**	**$225,224,700**	**$2,320,384**	**$19,793,000**	**$1,131,289**	**$34,823,694**
Net Plant Summary											
Net Intangible Plant		$143,033,477			$4,720,553	$154,664	$7,001,262	$79,508	$617,944	$63,773	$1,608,726
Total Production Plant		$3,913,976,052			$133,642,972	$3,601,093	$249,953,962	$2,079,057	$21,784,966	$785,247	$11,861,464
Total Transmission Plant		$0			$0	$0	$0	$0	$0	$0	$0
Total Distribution Plant		$2,546,468,507			$76,404,852	$3,831,893	$24,912,899	$1,580,560	$2,671,126	$2,775,384	$83,588,896
Total General Plant		$332,527,292			$9,845,435	$310,863	$17,074,652	$214,384	$1,514,400	$78,125	$1,909,500
Net Plant		**$6,936,005,328**			**$224,613,812**	**$7,898,513**	**$298,942,776**	**$3,953,509**	**$26,588,435**	**$3,702,530**	**$98,968,587**
Rate Base Summary											
Total Net Plant in Service		$6,936,005,328			$224,613,812	$7,898,513	$298,942,776	$3,953,509	$26,588,435	$3,702,530	$98,968,587
Plus:											
Materials and Supplies - Schedule 12											
Fossil Generation Related M&S		$131,923,595	Prod Plant	41	$4,504,540	$121,378	$8,424,892	$70,076	$734,279	$26,467	$399,800
Wolf Creek Related M&S		($6,355,600)	Prod Plant	41	($217,012)	($5,848)	($405,881)	($3,376)	($35,375)	($1,275)	($19,261)
T&D Related M&S		$48,541,610	TD	33	$1,456,454	$73,045	$474,898	$30,129	$50,918	$52,905	$1,593,399
Wind Generation Related M&S		$39,835,830	Prod Plant	41	$1,360,197	$36,651	$2,543,992	$21,160	$221,724	$7,992	$120,724
Miscellaneous Other		$8,902,842	PTD	23	$292,209.50	$9,854.41	$414,725.26	$4,983.66	$36,704.08	$4,315.68	$111,732.30

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Prepayments - Schedule 12										
GRT Taxes		$0	TPIS	32	$0	$0	$0	$0	$0	$0
General Insurance		$3,846,267	PTD	23	$1,747,055	$4,265	$685,938	$388,717	$558,635	$83,840
Postage		$212,355	CUST7	19	$184,697	$680	$25,936	$412	$67	$1
Other		$9,037,354	TPIS	32	$4,107,716	$10,061	$1,610,408	$912,309	$1,313,857	$197,360
Wolf Creek General Insurance		$1,472,326	Prod Plant	41	$575,704	$539	$272,742	$171,607	$253,072	$39,275
Additions to Net Plant										
Fuel Inventory - Oil - Schedule 12		$11,730,825	ENERGY1	2	$3,980,764	$9,856	$2,117,833	$1,461,039	$2,351,777	$362,294
Fuel Inventory - Coal - Schedule 12		$93,853,697	ENERGY1	2	$31,848,522	$78,852	$16,943,943	$11,689,193	$18,815,637	$2,898,568
Fuel Inventory - Additives - Schedule 12		$2,712,217	ENERGY1	2	$920,370	$2,279	$489,652	$337,798	$543,741	$83,764
Fuel Inventory - Nuclear - Schedule 12		$79,066,991	ENERGY1	2	$26,830,768	$66,429	$14,274,415	$9,847,553	$15,851,222	$2,441,897
Regulatory Asset - LaCynge AAO		$7,377,818	DEMAND4	9	$2,884,849	$2,703	$1,366,707	$859,921	$1,268,145	$196,806
Regulatory Asset - Diff in Depr Rates		$6,339,846	TPIS	32	$2,881,627	$7,058	$1,129,726	$639,999	$921,691	$138,451
Regulatory Asset - Pensions		$0	Payroll	31	$0	$0	$0	$0	$0	$0
Regulatory Asset - OPEB		$5,471,055	Payroll	31	$2,539,149	$6,785	$957,929	$535,379	$800,662	$121,976
CWIP		$94,834,371	TPIS	32	$43,104,723	$105,573	$16,898,973	$9,573,404	$13,787,087	$2,071,022
Less:										
Cust Advances for Construction		$6,401,831	DIST PLT	27	$3,769,624	$17,223	$1,047,519	$435,769	$566,501	$73,039
Customer Deposits		$6,569,706	CUST6	18	$4,812,262	$17,727	$1,673,616	$26,290	$3,970	$38
ILOC Deposits		$3,400,838	CUST6	18	$2,491,089	$9,177	$866,355	$13,609	$2,055	$20
Deferred Income Taxes - Schedule 13		$1,406,758,610	Net Plant	34	$658,746,125	$1,793,149	$248,572,934	$137,274,219	$196,340,864	$29,223,513
ADIT - Proj CCN		($134,464)	DIR							
Regulatory Liability - Aquila Consent Fee		$1,776,516	TPIS	32	$807,473	$1,978	$316,566	$179,337	$258,271	$38,796
CF - Acct 255 Pre 71 ITC - Sch 14		$0	Payroll	31	$0	$0	$0	$0	$0	$0
CF - Acct 242 Accrued Vacation - Sch 14		$8,128,815	Payroll	31	$3,772,631	$10,081	$1,423,277	$795,459	$1,189,611	$181,230
CF - Accum Prov Acct 228.1, 228.2, 228.4 - Sch 14		$37,229,606	TPIS	32	$16,921,838	$41,445	$6,634,115	$3,758,280	$5,412,466	$813,031
CF - Acct 254 State Line WGEN PPA - Sch 14		$2,540,015	TPIS	32	$1,154,504	$2,828	$452,617	$256,411	$369,269	$55,470
Subtotal Rate Base Additions/Subtractions		**($933,868,071)**			**($473,567,100)**	**($1,397,466)**	**($164,042,011)**	**($82,839,453)**	**($113,658,265)**	**($16,589,813)**
Total Rate Base		**$6,002,137,257**			**$2,774,372,242**	**$7,443,630**	**$1,061,543,661**	**$593,989,327**	**$854,397,851**	**$127,496,345**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(RATE BASE)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Prepayments - Schedule 12											
GRT Taxes		$0	TPIS	32	$0	$0	$0	$0	$0	$0	$0
General Insurance		$3,846,267	PTD	23	$126,242	$4,257	$179,172	$2,153	$15,857	$1,864	$48,271
Postage		$212,355	CUST7	19	$465	$97	$0	$0	$0	$0	$0
Other		$9,037,354	TPIS	32	$295,181	$9,919	$423,677	$5,097	$37,498	$4,258	$110,013
Wolf Creek General Insurance		$1,472,326	Prod Plant	41	$50,273	$1,355	$94,026	$782	$8,195	$295	$4,462
Additions to Net Plant											
Fuel Inventory - Oil - Schedule 12		$11,730,825	ENERGY1	2	$379,514	$8,726	$902,107	$10,895	$79,823	$1,357	$64,841
Fuel Inventory - Coal - Schedule 12		$93,853,697	ENERGY1	2	$3,036,343	$69,817	$7,217,405	$87,163	$638,636	$10,855	$518,764
Fuel Inventory - Additives - Schedule 12		$2,712,217	ENERGY1	2	$87,745	$2,018	$208,571	$2,519	$18,456	$314	$14,991
Fuel Inventory - Nuclear - Schedule 12		$79,066,991	ENERGY1	2	$2,557,966	$58,817	$6,080,298	$73,430	$538,019	$9,144	$437,032
Regulatory Asset - LaCynge AAO		$7,377,818	DEMAND4	9	$251,916	$6,788	$471,162	$3,919	$41,065	$1,480	$22,359
Regulatory Asset - Diff in Depr Rates		$6,339,846	TPIS	32	$207,074	$6,958	$297,216	$3,576	$26,306	$2,987	$77,176
Regulatory Asset - Pensions		$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Regulatory Asset - OPEB		$5,471,055	Payroll	31	$161,986	$5,115	$280,928	$3,527	$24,916	$1,285	$31,417
CWIP		$94,834,371	TPIS	32	$3,097,511	$104,083	$4,445,898	$53,489	$393,493	$44,679	$1,154,436
Less:											
Cust Advances for Construction		$6,401,831	DIST PLT	27	$192,082	$9,633	$62,631	$3,974	$6,715	$6,977	$210,143
Customer Deposits		$6,569,706	CUST6	18	$29,761	$5,947	$57	$19	$19	$0	$0
ILOC Deposits		$3,400,838	CUST6	18	$15,406	$3,079	$30	$10	$10	$0	$0
Deferred Income Taxes - Schedule 13		$1,406,758,610	Net Plant	34	$45,556,109	$1,601,974	$60,631,488	$801,850	$5,392,659	$750,946	$20,072,780
ADIT - Proj CCN		($134,464)	DIR							($134,464)	
Regulatory Liability - Aquila Consent Fee		$1,776,516	TPIS	32	$58,025	$1,950	$83,284	$1,002	$7,371	$837	$21,626
CF - Acct 255 Pre 71 ITC - Sch 14		$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
CF - Acct 242 Accrued Vacation - Sch 14		$8,128,815	Payroll	31	$240,677	$7,599	$417,399	$5,241	$37,020	$1,910	$46,679
CF - Accum Prov Acct 228.1, 228.2, 228.4 - Sch 1		$37,229,606	TPIS	32	$1,216,005	$40,860	$1,745,348	$20,998	$154,476	$17,540	$453,203
CF - Acct 254 State Line WGEN PPA - Sch 14		$2,540,015	TPIS	32	$82,963	$2,788	$119,078	$1,433	$10,539	$1,197	$30,920
Subtotal Rate Base Additions/Subtractions		**($933,868,071)**			**($29,742,422)**	**($1,160,800)**	**($31,006,228)**	**($465,003)**	**($2,778,295)**	**($476,019)**	**($16,145,194)**
Total Rate Base		**$6,002,137,257**			**$194,871,390**	**$6,737,712**	**$267,936,548**	**$3,488,506**	**$23,810,140**	**$3,226,511**	**$82,823,393**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
OPERATING EXPENSES										
Steam Power Generation										
Operation Supervision and Engineering	500	$5,213,296	STM LABOR	24	$1,846,119	$3,674	$948,207	$637,387	$1,002,532	$154,733
Fuel (Labor)	501L	$0								
Fuel (Other)	501	$4,683,194	ENERGYFUEL	4	$1,625,578	$4,013	$844,752	$577,500	$921,344	$142,139
Steam Expenses	502	$10,990,659	ENERGY1	2	$3,729,595	$9,234	$1,984,206	$1,368,853	$2,203,390	$339,434
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$2,925,713	DEMAND4	9	$1,144,002	$1,072	$541,975	$341,006	$502,889	$78,044
Miscellaneous Steam Power Expenses	506	$15,660,566	DEMAND4	9	$6,123,540	$5,738	$2,901,048	$1,825,316	$2,691,834	$417,750
Rents	507	$14,787,633	DEMAND4	9	$5,782,209	$5,418	$2,739,341	$1,723,572	$2,541,789	$394,465
Steam Power Operation Expenses		**$54,261,061**			**$20,251,043**	**$29,148**	**$9,959,528**	**$6,473,634**	**$9,863,778**	**$1,526,566**
Allowances	509									
Maintenance Supervision and Engineering	510	$6,052,300	DEMAND4	9	$2,366,549	$2,217	$1,121,161	$705,426	$1,040,306	$161,447
Maintenance of Structures	511	$5,249,215	DEMAND4	9	$2,052,530	$1,923	$972,393	$611,822	$902,267	$140,024
Maintenance of Boiler Plant	512	$37,476,045	ENERGY1	2	$12,717,204	$31,486	$6,765,764	$4,667,527	$7,513,137	$1,157,406
Maintenance of Electric Plant	513	$5,731,284	ENERGY1	2	$1,944,867	$4,815	$1,034,701	$713,814	$1,148,999	$177,004
Maintenance of Miscellaneous Steam Plant	514	$5,573,899	ENERGY1	2	$1,891,459	$4,683	$1,006,288	$694,212	$1,117,446	$172,144
Steam Power Maintenance Expenses		**$60,082,743**			**$20,972,609**	**$45,125**	**$10,900,307**	**$7,392,801**	**$11,722,155**	**$1,808,026**
TOTAL STEAM POWER GENERATION EXPENSE		**$114,343,804**			**$41,223,652**	**$74,273**	**$20,859,835**	**$13,866,435**	**$21,585,933**	**$3,334,592**
Nuclear Power Generation										
Operation Supervision and Engineering	517	$6,240,882	NUC LABOR	25	$2,333,196	$3,268	$1,146,334	$743,969	$1,131,977	$175,200
Fuel	518	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$2,935,189	DEMAND4	9	$1,147,707	$1,075	$543,730	$342,111	$504,518	$78,297
Steam Expenses	520	$10,717,049	ENERGY1	2	$3,636,747	$9,004	$1,934,810	$1,334,776	$2,148,537	$330,984
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,159,444	DEMAND4	9	$453,362	$425	$214,782	$135,139	$199,292	$30,929
Miscellaneous Nuclear Power Expenses	524	$28,469,790	DEMAND4	9	$11,132,159	$10,431	$5,273,897	$3,318,295	$4,893,562	$759,440
Rents	525	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Nuclear Power Operation Expenses		**$49,522,354**			**$18,703,170**	**$24,203**	**$9,113,553**	**$5,874,289**	**$8,877,886**	**$1,374,850**
Maintenance Supervision and Engineering	528	$3,599,097	DEMAND4	9	$1,407,306	$1,319	$666,716	$419,493	$618,635	$96,007
Maintenance of Structures	529	$2,240,778	DEMAND4	9	$876,181	$821	$415,094	$261,174	$385,159	$59,773
Maintenance of Reactor Plant Equipment	530	$10,993,600	ENERGY1	2	$3,730,592	$9,236	$1,984,737	$1,369,219	$2,203,979	$339,525
Maintenance of Electric Plant	531	$1,693,703	ENERGY1	2	$574,745	$1,423	$305,774	$210,946	$339,551	$52,308
Maintenance of Miscellaneous Nuclear Plant	532	$2,071,079	ENERGY1	2	$702,805	$1,740	$373,904	$257,947	$415,207	$63,963
Nuclear Power Maintenance Expenses		**$20,598,256**			**$7,291,630**	**$14,539**	**$3,746,225**	**$2,518,778**	**$3,962,530**	**$611,577**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$70,120,610**			**$25,994,800**	**$38,742**	**$12,859,778**	**$8,393,067**	**$12,840,416**	**$1,986,426**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
OPERATING EXPENSES											
Steam Power Generation											
Operation Supervision and Engineering	500	$5,213,296	STM LABOR	24	$171,333	$4,141	$381,470	$4,249	$33,628	$730	$25,094
Fuel (Labor)	501L	$0									
Fuel (Other)	501	$4,683,194	ENERGYFUEL	4	$150,297	$3,641	$353,125	$4,204	$31,020	$613	$24,967
Steam Expenses	502	$10,990,659	ENERGY1	2	$355,568	$8,176	$845,188	$10,207	$74,787	$1,271	$60,749
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$2,925,713	DEMAND4	9	$99,899	$2,692	$186,842	$1,554	$16,284	$587	$8,866
Miscellaneous Steam Power Expenses	506	$15,660,566	DEMAND4	9	$534,731	$14,409	$1,000,114	$8,319	$87,166	$3,142	$47,460
Rents	507	$14,787,633	DEMAND4	9	$504,925	$13,606	$944,366	$7,855	$82,307	$2,967	$44,815
Steam Power Operation Expenses		**$54,261,061**			**$1,816,753**	**$46,664**	**$3,711,105**	**$36,388**	**$325,192**	**$9,310**	**$211,951**
Allowances	509										
Maintenance Supervision and Engineering	510	$6,052,300	DEMAND4	9	$206,656	$5,568	$386,511	$3,215	$33,687	$1,214	$18,342
Maintenance of Structures	511	$5,249,215	DEMAND4	9	$179,235	$4,830	$335,225	$2,788	$29,217	$1,053	$15,908
Maintenance of Boiler Plant	512	$37,476,045	ENERGY1	2	$1,212,420	$27,878	$2,881,930	$34,804	$255,009	$4,334	$207,144
Maintenance of Electric Plant	513	$5,731,284	ENERGY1	2	$185,418	$4,263	$440,739	$5,323	$38,999	$663	$31,679
Maintenance of Miscellaneous Steam Plant	514	$5,573,899	ENERGY1	2	$180,326	$4,146	$428,636	$5,177	$37,928	$645	$30,809
Steam Power Maintenance Expenses		**$60,082,743**			**$1,964,055**	**$46,686**	**$4,473,042**	**$51,307**	**$394,840**	**$7,909**	**$303,881**
TOTAL STEAM POWER GENERATION EXPENSE		**$114,343,804**			**$3,780,808**	**$93,350**	**$8,184,146**	**$87,695**	**$720,032**	**$17,219**	**$515,833**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$6,240,882	NUC LABOR	25	$209,379	$5,377	$425,577	$4,139	$37,303	$1,076	$24,088
Fuel	518	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$2,935,189	DEMAND4	9	$100,222	$2,701	$187,447	$1,559	$16,337	$589	$8,895
Steam Expenses	520	$10,717,049	ENERGY1	2	$346,717	$7,972	$824,147	$9,953	$72,925	$1,239	$59,237
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,159,444	DEMAND4	9	$39,589	$1,067	$74,044	$616	$6,453	$233	$3,514
Miscellaneous Nuclear Power Expenses	524	$28,469,790	DEMAND4	9	$972,103	$26,194	$1,818,135	$15,123	$158,461	$5,712	$86,279
Rents	525	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Nuclear Power Operation Expenses		**$49,522,354**			**$1,668,010**	**$43,310**	**$3,329,350**	**$31,390**	**$291,480**	**$8,849**	**$182,013**
Maintenance Supervision and Engineering	528	$3,599,097	DEMAND4	9	$122,891	$3,311	$229,845	$1,912	$20,032	$722	$10,907
Maintenance of Structures	529	$2,240,778	DEMAND4	9	$76,512	$2,062	$143,100	$1,190	$12,472	$450	$6,791
Maintenance of Reactor Plant Equipment	530	$10,993,600	ENERGY1	2	$355,664	$8,178	$845,414	$10,210	$74,807	$1,271	$60,766
Maintenance of Electric Plant	531	$1,693,703	ENERGY1	2	$54,794	$1,260	$130,247	$1,573	$11,525	$196	$9,362
Maintenance of Miscellaneous Nuclear Plant	532	$2,071,079	ENERGY1	2	$67,003	$1,541	$159,267	$1,923	$14,093	$240	$11,448
Nuclear Power Maintenance Expenses		**$20,598,256**			**$676,864**	**$16,352**	**$1,507,874**	**$16,808**	**$132,929**	**$2,879**	**$99,273**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$70,120,610**			**$2,344,874**	**$59,662**	**$4,837,224**	**$48,198**	**$424,409**	**$11,727**	**$281,286**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Other Power Generation										
Operation Supervision and Engineering	546	$993,037	OTHER P LABOR	26	$386,947	$376	$183,833	$115,952	$171,435	$26,599
Fuel (Labor)	547L	$0								
Fuel (Other)	547	$124,938	ENERGY1	2	$42,397	$105	$22,556	$15,561	$25,047	$3,859
Generation Expenses	548	$200,964	DEMAND4	9	$78,580	$74	$37,228	$23,423	$34,543	$5,361
Misc Other Power Generation Expenses	549	$1,840,871	DEMAND4	9	$719,811	$674	$341,013	$214,563	$316,420	$49,106
Rents	550	$1,735,959	DEMAND4	9	$678,789	$636	$321,578	$202,335	$298,387	$46,307
Other Power Operation Expenses		**$4,895,768**			**$1,906,523**	**$1,865**	**$906,207**	**$571,833**	**$845,832**	**$131,232**
Maintenance Supervision and Engineering	551	$251,073	DEMAND4	9	$98,174	$92	$46,510	$29,264	$43,156	$6,697
Maintenance of Structures	552	$331,105	DEMAND4	9	$129,468	$121	$61,336	$38,592	$56,912	$8,832
Maintenance of Generating and Electric Plant	553	$5,492,258	DEMAND4	9	$2,147,564	$2,012	$1,017,416	$640,150	$944,043	$146,508
Maintenance of Misc Other Power Generation Plant	554	$1,887,858	DEMAND4	9	$738,184	$692	$349,717	$220,039	$324,497	$50,359
Other Power Maintenance Expenses		**$7,962,295**			**$3,113,389**	**$2,917**	**$1,474,978**	**$928,045**	**$1,368,608**	**$212,397**
TOTAL OTHER POWER GENERATION EXPENSE		**$12,858,063**			**$5,019,912**	**$4,782**	**$2,381,186**	**$1,499,878**	**$2,214,440**	**$343,628**
Other Power Supply Expenses										
Purchased Power	555	$24,708,523	ENERGY1	2	$8,384,645	$20,759	$4,460,771	$3,077,371	$4,953,525	$763,096
System Control and Load Dispatching	556	$598,448	DEMAND4	9	$234,003	$219	$110,860	$69,752	$102,865	$15,964
Other Expenses	557	$13,279,686	DEMAND4	9	$5,192,577	$4,865	$2,460,001	$1,547,813	$2,282,594	$354,240
TOTAL OTHER POWER SUPPLY EXPENSE		**$38,586,657**			**$13,811,225**	**$25,844**	**$7,031,631**	**$4,694,937**	**$7,338,983**	**$1,133,299**
TOTAL POWER PRODUCTION AND SUPPLY		**$235,909,134**			**$86,049,589**	**$143,641**	**$43,132,430**	**$28,454,317**	**$43,979,773**	**$6,797,946**
TRANSMISSION EXPENSES										
Transmission of Electricity by Others	565	($140,910)	DEMAND3	8	($58,663)	($95)	($25,997)	($15,857)	($22,376)	($3,527)
Total Transmission Operations		**($140,910)**			**($58,663)**	**($95)**	**($25,997)**	**($15,857)**	**($22,376)**	**($3,527)**
Total Transmission Maintenance		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL TRANSMISSION EXPENSES		**($140,910)**			**($58,663)**	**($95)**	**($25,997)**	**($15,857)**	**($22,376)**	**($3,527)**
DISTRIBUTION EXPENSES										
Operation Supervision And Engineering	580	$2,223,613	DIST OPS LABOR	28	$1,273,353	$5,833	$388,507	$150,067	$194,091	$28,449
Load Dispatching	581	$2,438,011	DEMAND5	10	$1,112,865	$5,980	$429,827	$243,309	$318,931	$52,323
Station Expenses	582	$539,941	DEMAND5	10	$246,464	$1,324	$95,193	$53,885	$70,633	$11,588
Overhead Line Expenses	583									
Demand	89.11%	($859,816)	DEMAND6	11	($420,892)	($2,262)	($162,563)	($92,021)	($120,622)	($13,955)
Customer	10.89%	($105,077)	CUST1	13	($91,233)	($336)	($12,837)	($202)	($30)	($0)
Total Acct. 583	**100.00%**	**($964,893)**			**($512,125)**	**($2,598)**	**($175,400)**	**($92,223)**	**($120,652)**	**($13,955)**
Underground Line Expenses	584									
Demand	63.35%	$804,608	DEMAND6	11	$393,866	$2,116	$152,125	$86,112	$112,876	$13,059
Customer	36.65%	$465,491	CUST1	13	$404,164	$1,489	$56,868	$893	$135	$1
Total Acct. 584	**100.00%**	**$1,270,099**			**$798,030**	**$3,605**	**$208,993**	**$87,006**	**$113,011**	**$13,060**
Street Lighting and Signal System Expenses	585	$32,912	CUST5	17	$0	$0	$0	$0	$0	$0
Meter Expenses	586	$1,402,747	CUST4	16	$1,097,443	$4,043	$284,646	$5,559	$839	$91
Customer Installations Expenses	587	($12,430)	CUST5	17	$0	$0	$0	$0	$0	$0
Miscellaneous Distribution Expenses	588	$8,473,948	DIST PLT	27	$4,989,760	$22,797	$1,386,576	$576,817	$749,864	$96,680
CCN	588.01	$0								
Rents	589	$293,889	DIST PLT	27	$173,052	$791	$48,088	$20,005	$26,006	$3,353
Total Distribution Operations		**$15,697,836**			**$9,178,843**	**$41,775**	**$2,666,430**	**$1,044,425**	**$1,352,725**	**$191,588**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Other Power Generation											
Operation Supervision and Engineering	546	$993,037	OTHER P LABOR	26	$33,861	$909	$63,757	$538	$5,559	$197	$3,075
Fuel (Labor)	547L	$0									
Fuel (Other)	547	$124,938	ENERGY1	2	$4,042	$93	$9,608	$116	$850	$14	$691
Generation Expenses	548	$200,964	DEMAND4	9	$6,862	$185	$12,834	$107	$1,119	$40	$609
Misc Other Power Generation Expenses	549	$1,840,871	DEMAND4	9	$62,857	$1,694	$117,561	$978	$10,246	$369	$5,579
Rents	550	$1,735,959	DEMAND4	9	$59,274	$1,597	$110,862	$922	$9,662	$348	$5,261
Other Power Operation Expenses		**$4,895,768**			**$166,896**	**$4,478**	**$314,622**	**$2,661**	**$27,437**	**$969**	**$15,214**
Maintenance Supervision and Engineering	551	$251,073	DEMAND4	9	$8,573	$231	$16,034	$133	$1,397	$50	$761
Maintenance of Structures	552	$331,105	DEMAND4	9	$11,306	$305	$21,145	$176	$1,843	$66	$1,003
Maintenance of Generating and Electric Plant	553	$5,492,258	DEMAND4	9	$187,534	$5,053	$350,746	$2,917	$30,570	$1,102	$16,645
Maintenance of Misc Other Power Generation Plant	554	$1,887,858	DEMAND4	9	$64,461	$1,737	$120,562	$1,003	$10,508	$379	$5,721
Other Power Maintenance Expenses		**$7,962,295**			**$271,873**	**$7,326**	**$508,487**	**$4,229**	**$44,318**	**$1,597**	**$24,130**
TOTAL OTHER POWER GENERATION EXPENSE		**$12,858,063**			**$438,769**	**$11,804**	**$823,109**	**$6,890**	**$71,754**	**$2,567**	**$39,344**
Other Power Supply Expenses											
Purchased Power	555	$24,708,523	ENERGY1	2	$799,367	$18,380	$1,900,100	$22,947	$168,131	$2,858	$136,573
System Control and Load Dispatching	556	$598,448	DEMAND4	9	$20,434	$551	$38,218	$318	$3,331	$120	$1,814
Other Expenses	557	$13,279,686	DEMAND4	9	$453,436	$12,218	$848,066	$7,054	$73,914	$2,664	$40,245
TOTAL OTHER POWER SUPPLY EXPENSE		**$38,586,657**			**$1,273,237**	**$31,149**	**$2,786,384**	**$30,319**	**$245,376**	**$5,642**	**$178,631**
TOTAL POWER PRODUCTION AND SUPPLY		**$235,909,134**			**$7,837,688**	**$195,964**	**$16,630,863**	**$173,102**	**$1,461,572**	**$37,155**	**$1,015,094**
TRANSMISSION EXPENSES											
Transmission of Electricity by Others	565	($140,910)	DEMAND3	8	($4,970)	($118)	($8,285)	($90)	($732)	($39)	($160)
Total Transmission Operations		**($140,910)**			**($4,970)**	**($118)**	**($8,285)**	**($90)**	**($732)**	**($39)**	**($160)**
Total Transmission Maintenance		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL TRANSMISSION EXPENSES		**($140,910)**			**($4,970)**	**($118)**	**($8,285)**	**($90)**	**($732)**	**($39)**	**($160)**
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$2,223,613	DIST OPS LABOR	28	$66,601	$3,496	$50,022	$3,165	$5,349	$1,698	$52,982
Load Dispatching	581	$2,438,011	DEMAND5	10	$105,229	$4,917	$127,366	$8,105	$13,704	$1,714	$13,741
Station Expenses	582	$539,941	DEMAND5	10	$23,305	$1,089	$28,207	$1,795	$3,035	$380	$3,043
Overhead Line Expenses	583										
Demand	89.11%	($859,816)	DEMAND6	11	($39,798)	($1,860)	$0	$0	$0	($648)	($5,197)
Customer	10.89%	($105,077)	CUST1	13	($228)	($46)	($0)	($0)	($0)	($6)	($158)
Total Acct. 583	**100.00%**	**($964,893)**			**($40,026)**	**($1,905)**	**($0)**	**($0)**	**($0)**	**($654)**	**($5,355)**
Underground Line Expenses	584										
Demand	63.35%	$804,608	DEMAND6	11	$37,243	$1,740	$0	$0	$0	$607	$4,863
Customer	36.65%	$465,491	CUST1	13	$1,011	$202	$2	$1	$1	$26	$699
Total Acct. 584	**100.00%**	**$1,270,099**			**$38,254**	**$1,942**	**$2**	**$1**	**$1**	**$632**	**$5,562**
Street Lighting and Signal System Expenses	585	$32,912	CUST5	17	$0	$0	$0	$0	$0	$0	$32,912
Meter Expenses	586	$1,402,747	CUST4	16	$6,290	$1,257	$1,363	$32	$45	$157	$984
Customer Installations Expenses	587	($12,430)	CUST5	17	$0	$0	$0	$0	$0	$0	($12,430)
Miscellaneous Distribution Expenses	588	$8,473,948	DIST PLT	27	$254,254	$12,751	$82,903	$5,260	$8,889	$9,236	$278,161
CCN	588.01	$0									
Rents	589	$293,889	DIST PLT	27	$8,818	$442	$2,875	$182	$308	$320	$9,647
Total Distribution Operations		**$15,697,836**			**$462,723**	**$23,990**	**$292,738**	**$18,540**	**$31,331**	**$13,482**	**$379,246**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Maintenance Supervision And Engineering	590	$624,441	DIST MAINT LABOR	29	$339,513	$1,663	$109,502	$53,546	$69,899	$8,811
Maintenance of Structures	591	($147,482)	DEMAND5	10	($67,320)	($362)	($26,001)	($14,718)	($19,293)	($3,165)
Maintenance of Station Equipment	592	$4,028,214	DEMAND5	10	$1,838,736	$9,880	$710,183	$402,009	$526,955	$86,450
Maintenance of Overhead Lines	593									
Demand	89%	$27,509,398	DEMAND6	11	$13,466,225	$72,358	$5,201,121	$2,944,165	$3,859,225	$446,477
Customer	11%	$3,361,882	CUST1	13	$2,918,963	$10,753	$410,715	$6,452	$974	$9
Total Acct. 593	**100%**	**$30,871,280**			**$16,385,188**	**$83,111**	**$5,611,835**	**$2,950,617**	**$3,860,200**	**$446,486**
Maintenance of Overhead Lines_CCN	593.01	$612	DIR							
Maintenance of Underground Lines	594									
Demand	63.35%	$2,254,268	DEMAND6	11	$1,103,495	$5,929	$426,208	$241,261	$316,246	$36,587
Customer	36.65%	$1,304,166	CUST1	13	$1,132,345	$4,171	$159,327	$2,503	$378	$4
Total Acct. 594	**100.00%**	**$3,558,434**			**$2,235,840**	**$10,101**	**$585,535**	**$243,763**	**$316,624**	**$36,590**
Maintenance of Underground Lines_CCN	594.01	$11,146	DIR							
Maintenance of Line Transformers	595									
Demand	73%	$52,394	DEMAND6	11	$25,648	$138	$9,906	$5,607	$7,350	$850
Customer	27%	$19,379	CUST1	13	$16,826	$62	$2,367	$37	$6	$0
Total Acct. 595	**100%**	**$71,773**			**$42,473**	**$200**	**$12,273**	**$5,645**	**$7,356**	**$850**
Maintenance of Street Lighting and Signal Systems	596	$204,103	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Maintenance of Meters	597	$416,397	CUST4	16	$325,769	$1,200	$84,495	$1,650	$249	$27
Maintenance of Miscellaneous Distribution Plant	598	$4,416,889	DIST PLT	27	$2,600,821	$11,883	$722,727	$300,655	$390,853	$50,392
CCN	598.01	$18,843								
Total Distribution Maintenance		**$44,074,650**			**$23,701,020**	**$117,675**	**$7,810,551**	**$3,943,167**	**$5,152,842**	**$626,442**
TOTAL DISTRIBUTION EXPENSES		**$59,772,486**			**$32,879,863**	**$159,450**	**$10,476,981**	**$4,987,592**	**$6,505,567**	**$818,030**
CUSTOMER ACCOUNTS										
Supervision	901	$3,320,014	CUST7	19	$2,887,595	$10,637	$405,496	$6,435	$1,046	$9
Meter Reading Expenses	902	$3,327,695	CUST2	14	$2,892,749	$10,656	$405,285	$6,394	$966	$9
Customer Records And Collection Expenses	903	$15,170,571	CUST7	19	$13,194,665	$48,607	$1,852,884	$29,404	$4,778	$42
Customer Records And Collection Expenses (Interest)	903	$17,079,052	CUST7	19	$14,854,574	$54,721	$2,085,980	$33,103	$5,379	$47
Uncollectible Accounts	904	$11,881,812	CUST8	20	$11,102,613	$40,900	$726,806	$9,986	$1,508	$0
Miscellaneous Customer Accounts Expenses	905	$7,740,427	CUST7	19	$6,732,267	$24,800	$945,391	$15,003	$2,438	$21
TOTAL CUSTOMER ACCOUNTS		**$58,519,571**			**$51,664,464**	**$190,322**	**$6,421,841**	**$100,325**	**$16,115**	**$129**
CUSTOMER SERVICE & INFO EXPENSES										
Customer Service and Informational Expenses	906	$0								
Supervision	907	$303,358	CUST9	21	$237,131	$874	$62,874	$988	$149	$1
Customer Assistance Expenses	908	$1,210,771	CUST9	21	$946,442	$3,487	$250,946	$3,942	$595	$6
Informational and Instructional Advertising Expenses	909	$1,882,548	CUST9	21	$1,471,560	$5,421	$390,179	$6,129	$925	$9
Miscellaneous Customer Service and Informational Expenses	910	$1,530,522	CUST9	21	$1,196,387	$4,407	$317,218	$4,983	$752	$7
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$4,927,199**			**$3,851,520**	**$14,188**	**$1,021,217**	**$16,042**	**$2,422**	**$23**
SALES EXPENSES										
Supervision	911	$439,647	CUST10	22	$382,348	$1,362	$53,790	$845	$128	$1
Demonstrating and Selling Expenses	912	$344,835	CUST10	22	$299,893	$1,068	$42,190	$663	$100	$1
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,204,604	CUST10	22	$1,047,608	$3,732	$147,381	$2,317	$349	$3
TOTAL SALES EXPENSES		**$1,989,086**			**$1,729,850**	**$6,162**	**$243,361**	**$3,825**	**$577**	**$6**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$65,435,856**			**$57,245,833**	**$210,672**	**$7,686,420**	**$120,192**	**$19,115**	**$158**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Maintenance Supervision And Engineering	590	$624,441	DIST MAINT LABOR	29	$23,341	$1,134	$6,021	$382	$647	$421	$9,562
Maintenance of Structures	591	($147,482)	DEMAND5	10	($6,366)	($297)	($7,705)	($490)	($829)	($104)	($831)
Maintenance of Station Equipment	592	$4,028,214	DEMAND5	10	$173,865	$8,124	$210,441	$13,391	$22,643	$2,831	$22,703
Maintenance of Overhead Lines	593										
Demand	89%	$27,509,398	DEMAND6	11	$1,273,319	$59,500	$0	$0	$0	$20,737	$166,271
Customer	11%	$3,361,882	CUST1	13	$7,303	$1,460	$14	$5	$5	$185	$5,046
Total Acct. 593	**100%**	**$30,871,280**			**$1,280,623**	**$60,959**	**$14**	**$5**	**$5**	**$20,921**	**$171,318**
Maintenance of Overhead Lines_CCN	593.01	$612	DIR							$612	
Maintenance of Underground Lines	594										
Demand	63.35%	$2,254,268	DEMAND6	11	$104,343	$4,876	$0	$0	$0	$1,699	$13,625
Customer	36.65%	$1,304,166	CUST1	13	$2,833	$566	$5	$2	$2	$72	$1,958
Total Acct. 594	**100.00%**	**$3,558,434**			**$107,176**	**$5,442**	**$5**	**$2**	**$2**	**$1,771**	**$15,583**
Maintenance of Underground Lines_CCN	594.01	$11,146	DIR							$11,146	
Maintenance of Line Transformers	595										
Demand	73%	$52,394	DEMAND6	11	$2,425	$113	$0	$0	$0	$39	$317
Customer	27%	$19,379	CUST1	13	$42	$8	$0	$0	$0	$1	$29
Total Acct. 595	**100%**	**$71,773**			**$2,467**	**$122**	**$0**	**$0**	**$0**	**$41**	**$346**
Maintenance of Street Lighting and Signal Systems	596	$204,103	CUST5	17	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$204,103.00
Maintenance of Meters	597	$416,397	CUST4	16	$1,867	$373	$405	$10	$13	$46	$292
Maintenance of Miscellaneous Distribution Plant	598	$4,416,889	DIST PLT	27	$132,525	$6,646	$43,212	$2,742	$4,633	$4,814	$144,986
CCN	598.01	$18,843								$18,843	
Total Distribution Maintenance		**$44,074,650**			**$1,715,498**	**$82,503**	**$252,394**	**$16,041**	**$27,114**	**$61,342**	**$568,061**
TOTAL DISTRIBUTION EXPENSES		**$59,772,486**			**$2,178,221**	**$106,493**	**$545,132**	**$34,581**	**$58,445**	**$74,824**	**$947,307**
CUSTOMER ACCOUNTS											
Supervision	901	$3,320,014	CUST7	19	$7,273	$1,522	$0	$0	$0	$0	$0
Meter Reading Expenses	902	$3,327,695	CUST2	14	$7,237	$1,446	$139	$37	$5	$180	$2,592
Customer Records And Collection Expenses	903	$15,170,571	CUST7	19	$33,234	$6,957	$0	$0	$0	$0	$0
Customer Records And Collection Expenses (Interest)	903	$17,079,052	CUST7	19	$37,415	$7,832	$0	$0	$0	$0	$0
Uncollectible Accounts	904	$11,881,812	CUST8	20	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Accounts Expenses	905	$7,740,427	CUST7	19	$16,957	$3,550	$0	$0	$0	$0	$0
TOTAL CUSTOMER ACCOUNTS		**$58,519,571**			**$102,115**	**$21,308**	**$139**	**$37**	**$5**	**$180**	**$2,592**
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906	$0									
Supervision	907	$303,358	CUST9	21	$1,118	$223	$0	$0	$0	$0	$0
Customer Assistance Expenses	908	$1,210,771	CUST9	21	$4,462	$891	$0	$0	$0	$0	$0
Informational and Instructional Advertising Expenses	909	$1,882,548	CUST9	21	$6,938	$1,386	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$1,530,522	CUST9	21	$5,641	$1,127	$0	$0	$0	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$4,927,199**			**$18,160**	**$3,627**	**$0**	**$0**	**$0**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$439,647	CUST10	22	$954	$191	$2	$1	$1	$24	$0
Demonstrating and Selling Expenses	912	$344,835	CUST10	22	$748	$150	$1	$0	$0	$19	$0
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,204,604	CUST10	22	$2,615	$524	$5	$2	$2	$66	$0
TOTAL SALES EXPENSES		**$1,989,086**			**$4,317**	**$865**	**$8**	**$3**	**$3**	**$109**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$65,435,856**			**$124,592**	**$25,800**	**$147**	**$40**	**$7**	**$290**	**$2,592**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
ADMINISTRATIVE & GENERAL										
Administrative & General Salaries	920	$41,303,692	Payroll	31	$19,169,289	$51,223	$7,231,879	$4,041,841	$6,044,589	$920,856
Office Supplies And Expenses	921	$10,720,811	Payroll	31	$4,975,592	$13,295	$1,877,111	$1,049,103	$1,568,937	$239,018
Administrative Expenses Transferred - Credit	922	$5,148,511	Payroll	31	$2,389,454	$6,385	$901,455	$503,816	$753,459	$114,785
Outside Services Employed	923	$38,494,563	Payroll	31	$17,865,555	$47,739	$6,740,028	$3,766,949	$5,633,487	$858,227
Property Insurance	924	$11,343,733	TPIS	32	$5,156,026	$12,628	$2,021,392	$1,145,135	$1,649,160	$247,728
Injuries And Damages	925	$9,823,534	Payroll	31	$4,559,160	$12,183	$1,720,006	$961,298	$1,437,625	$219,013
Employee Pensions and Benefits	926	$38,034,263	Payroll	31	$17,651,927	$47,168	$6,659,434	$3,721,905	$5,566,124	$847,965
Franchise Requirements	927	$0	Payroll	31	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$5,615,551	TPIS	32	$2,552,416	$6,251	$1,000,661	$566,882	$816,393	$122,634
Regulatory Commission Expenses (FERC)	928	$560,236	DEMAND3	8	$233,235	$378	$103,360	$63,047	$88,966	$14,021
Duplicate Charges - Credit	929	($250,575)	CUST9	21	($195,871)	($722)	($51,935)	($816)	($123)	($1)
General Advertising	930.1	$0	Payroll	31	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$4,902,440	Payroll	31	$2,275,251	$6,080	$858,370	$479,736	$717,448	$109,299
Rents	931	$2,142,450	Payroll	31	$994,324	$2,657	$375,122	$209,653	$313,537	$47,765
Transportation Expenses	933	($6,315)	Payroll	31	($2,931)	($8)	($1,106)	($618)	($924)	($141)
Maintenance of General Plant	935	$25,479,877	Payroll	31	$11,825,362	$31,599	$4,461,281	$2,493,375	$3,728,852	$568,068
TOTAL ADMINISTRATIVE & GENERAL		**$193,312,770**			**$89,448,791**	**$236,858**	**$33,897,058**	**$19,001,306**	**$28,317,527**	**$4,309,238**
TOTAL ELECTRIC OPERATING & MAINTENANCE EXPENSES		**$554,289,337**			**$265,565,412**	**$750,526**	**$95,166,892**	**$52,547,549**	**$78,799,605**	**$11,921,845**
DEPRECIATION EXPENSE										
Depreciation Expense - Production	403	$218,887,305	DEMAND4	9	$85,588,555	$80,194	$40,547,865	$25,512,398	$37,623,691	$5,838,885
Depreciation Expense - Transmission	403	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Depreciation Expense - Distribution	403	$90,508,535	DIST PLT	27	$53,294,626	$243,492	$14,809,737	$6,160,868	$8,009,146	$1,032,615
Depreciation Expense - General	403	$38,540,279	Payroll	31	$17,886,772	$47,796	$6,748,032	$3,771,422	$5,640,177	$859,246
Less: Depreciation Charged to Clearing or Other Account	403	($1,695,521)	TPIS	32	($770,659)	($1,888)	($302,133)	($171,161)	($246,496)	($37,027)
Depr Exp - Analog Meters	403	$1,603,402	CUST4	16	$1,254,425	$4,621	$325,363	$6,354	$959	$104
Depr Exp - NSC Offset	403	($325,409)	DEMAND4	9	($127,240)	($119)	($60,281)	($37,928)	($55,933)	($8,680)
Depr Exp - KCC AFUDC	403	$0								
AMRT NSC Reg Asset Depr Exp	403	$325,409	TPIS	32	$147,907	$362	$57,986	$32,850	$47,308	$7,106
Depreciation Expense Aro	403	$0								
Depr Exp - Elec Plant Leased to Others	403	$29,265	DIST PLT	27	$17,232	$79	$4,789	$1,992	$2,590	$334
TOTAL DEPRECIATION EXPENSE		**$347,873,265**			**$157,291,619**	**$374,537**	**$62,131,358**	**$35,276,795**	**$51,021,442**	**$7,692,584**
AMORTIZATION EXPENSE										
Amort Limited Term	404	$1,425,026	TPIS	32	$647,712	$1,586	$253,932	$143,854	$207,171	$31,120
Amort Limited Term - - NSC OFF	404	($4,710)	TPIS	32	($2,141)	($5)	($839)	($475)	($685)	($103)
Amort NSC Reg Asset Amort Limited Term	404	$4,710	TPIS	32	$2,141	$5	$839	$475	$685	$103
Amort - LaCygne Lease	404	$29,439,167	DEMAND4	9	$11,511,201	$10,786	$5,453,470	$3,431,281	$5,060,184	$785,299
Amort Other Intangible Plant	405.001	$31,218,310	TPIS	32	$14,189,545	$34,753	$5,562,934	$3,151,447	$4,538,540	$681,755
Amort Other for Plant - NSC OFF	405.001	($324,106)	DEMAND4	9	($126,731)	($119)	($60,039)	($37,776)	($55,709)	($8,646)
Amort NSC Reg Asset Amort Other Plant	405.001	$324,106	TPIS	32	$147,315	$361	$57,754	$32,718	$47,119	$7,078
Amort - Cloud Dev Cost	405.001	$43,315	TPIS	32	$19,688	$48	$7,718	$4,373	$6,297	$946
Amort of KGE Acq Adjust-Retail	406	$24,936,709	TPIS	32	$11,334,392	$27,760	$4,443,587	$2,517,328	$3,625,316	$544,575
Amort of Wolf Creek Prop Loss	407	$1,671,804	DEMAND4	9	$653,703	$613	$309,694	$194,857	$287,360	$44,596
TOTAL AMORTIZATION EXPENSE		**$88,734,331**			**$38,376,825**	**$75,788**	**$16,029,051**	**$9,438,082**	**$13,716,278**	**$2,086,723**
TOTAL DEPRECIATION AMORTIZATION EXPENSE		**$436,607,596**			**$195,668,444**	**$450,326**	**$78,160,408**	**$44,714,876**	**$64,737,720**	**$9,779,307**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$41,303,692	Payroll	31	$1,222,916	$38,613	$2,120,867	$26,629	$188,106	$9,704	$237,182
Office Supplies And Expenses	921	$10,720,811	Payroll	31	$317,421	$10,022	$550,494	$6,912	$48,825	$2,519	$61,563
Administrative Expenses Transferred - Credit	922	$5,148,511	Payroll	31	$152,437	$4,813	$264,366	$3,319	$23,447	$1,210	$29,565
Outside Services Employed	923	$38,494,563	Payroll	31	$1,139,743	$35,987	$1,976,624	$24,818	$175,312	$9,044	$221,051
Property Insurance	924	$11,343,733	TPIS	32	$370,513	$12,450	$531,802	$6,398	$47,068	$5,344	$138,089
Injuries And Damages	925	$9,823,534	Payroll	31	$290,854	$9,184	$504,420	$6,333	$44,738	$2,308	$56,411
Employee Pensions and Benefits	926	$38,034,263	Payroll	31	$1,126,115	$35,556	$1,952,988	$24,521	$173,216	$8,936	$218,407
Franchise Requirements	927	$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$5,615,551	TPIS	32	$183,417	$6,163	$263,261	$3,167	$23,300	$2,646	$68,359
Regulatory Commission Expenses (FERC)	928	$560,236	DEMAND3	8	$19,761	$468	$32,942	$357	$2,912	$156	$634
Duplicate Charges - Credit	929	($250,575)	CUST9	21	($924)	($184)	$0	$0	$0	$0	$0
General Advertising	930.1	$0	Payroll	31	$0	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$4,902,440	Payroll	31	$145,151	$4,583	$251,731	$3,161	$22,327	$1,152	$28,152
Rents	931	$2,142,450	Payroll	31	$63,433	$2,003	$110,011	$1,381	$9,757	$503	$12,303
Transportation Expenses	933	($6,315)	Payroll	31	($187)	($6)	($324)	($4)	($29)	($1)	($36)
Maintenance of General Plant	935	$25,479,877	Payroll	31	$754,406	$23,820	$1,308,344	$16,427	$116,041	$5,986	$146,315
TOTAL ADMINISTRATIVE & GENERAL		**$193,312,770**			**$5,785,055**	**$183,471**	**$9,867,524**	**$123,420**	**$875,021**	**$49,507**	**$1,217,994**
TOTAL ELECTRIC OPERATING & MAINTENANCE EXPENSES		**$554,289,337**			**$15,920,586**	**$511,611**	**$27,035,381**	**$331,053**	**$2,394,313**	**$161,736**	**$3,182,828**
DEPRECIATION EXPENSE											
Depreciation Expense - Production	403	$218,887,305	DEMAND4	9	$7,473,922	$201,389	$13,978,560	$116,270	$1,218,314	$43,915	$663,347
Depreciation Expense - Transmission	403	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Depreciation Expense - Distribution	403	$90,508,535	DIST PLT	27	$2,715,640	$136,196	$885,473	$56,177	$94,939	$98,645	$2,970,981
Depreciation Expense - General	403	$38,540,279	Payroll	31	$1,141,097	$36,029	$1,978,971	$24,847	$175,521	$9,055	$221,313
Less: Depreciation Charged to Clearing or Other Account	403	($1,695,521)	TPIS	32	($55,380)	($1,861)	($79,487)	($956)	($7,035)	($799)	($20,640)
Depr Exp - Analog Meters	403	$1,603,402	CUST4	16	$7,189	$1,437	$1,558	$37	$52	$179	$1,124
Depr Exp - NSC Offset	403	($325,409)	DEMAND4	9	($11,111)	($299)	($20,781)	($173)	($1,811)	($65)	($986)
Depr Exp - KCC AFUDC	403	$0									
AMRT NSC Reg Asset Depr Exp	403	$325,409	TPIS	32	$10,629	$357	$15,255	$184	$1,350	$153	$3,961
Depreciation Expense Aro	403	$0									
Depr Exp - Elec Plant Leased to Others	403	$29,265	DIST PLT	27	$878	$44	$286	$18	$31	$32	$961
TOTAL DEPRECIATION EXPENSE		**$347,873,265**			**$11,282,863**	**$373,293**	**$16,759,835**	**$196,404**	**$1,481,360**	**$151,114**	**$3,840,061**
AMORTIZATION EXPENSE											
Amort Limited Term	404	$1,425,026	TPIS	32	$46,545	$1,564	$66,806	$804	$5,913	$671	$17,347
Amort Limited Term - - NSC OFF	404	($4,710)	TPIS	32	($154)	($5)	($221)	($3)	($20)	($2)	($57)
Amort NSC Reg Asset Amort Limited Term	404	$4,710	TPIS	32	$154	$5	$221	$3	$20	$2	$57
Amort - LaCygne Lease	404	$29,439,167	DEMAND4	9	$1,005,202	$27,086	$1,880,041	$15,638	$163,857	$5,906	$89,217
Amort Other Intangible Plant	405.001	$31,218,310	TPIS	32	$1,019,663	$34,263	$1,463,535	$17,608	$129,533	$14,708	$380,026
Amort Other for Plant - NSC OFF	405.001	($324,106)	DEMAND4	9	($11,067)	($298)	($20,698)	($172)	($1,804)	($65)	($982)
Amort NSC Reg Asset Amort Other Plant	405.001	$324,106	TPIS	32	$10,586	$356	$15,194	$183	$1,345	$153	$3,945
Amort - Cloud Dev Cost	405.001	$43,315	TPIS	32	$1,415	$48	$2,031	$24	$180	$20	$527
Amort of KGE Acq Adjust-Retail	406	$24,936,709	TPIS	32	$814,491	$27,369	$1,169,049	$14,065	$103,469	$11,748	$303,559
Amort of Wolf Creek Prop Loss	407	$1,671,804	DEMAND4	9	$57,084	$1,538	$106,765	$888	$9,305	$335	$5,066
TOTAL AMORTIZATION EXPENSE		**$88,734,331**			**$2,943,918**	**$91,925**	**$4,682,723**	**$49,037**	**$411,798**	**$33,477**	**$798,706**
TOTAL DEPRECIATION AMORTIZATION EXPENSE		**$436,607,596**			**$14,226,782**	**$465,217**	**$21,442,558**	**$245,442**	**$1,893,158**	**$184,592**	**$4,638,767**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
REGULATORY DEBITS AND CREDITS										
Regulatory Debits	407.3	($6,553,225)	TPIS	32	($2,978,614)	($7,295)	($1,167,749)	($661,539)	($952,712)	($143,111)
Reg Debit - Pension & OPEB	407.31	$2,090,417	Payroll	31	$970,175	$2,592	$366,012	$204,561	$305,922	$46,605
Reg Asset Depreciation Related	407.358	$1,927,257	TPIS	32	$875,989	$2,145	$343,427	$194,554	$280,186	$42,088
Regulatory Credits	407.4	($9,971,154)	TPIS	32	($4,532,153)	($11,100)	($1,776,806)	($1,006,575)	($1,449,613)	($217,753)
Pension & OPEB Exp Tracker - NSC RC	407.402	$7,720,470	Payroll	31	$3,583,116	$9,575	$1,351,780	$755,499	$1,129,852	$172,126
Reg Credit - Pension & OPEB	407.41	($961,948)	Payroll	31	($446,446)	($1,193)	($168,428)	($94,133)	($140,776)	($21,446)
Accretion Exp-ARO	411.109	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
TOTAL REGULATORY DEBITS AND CREDITS		**($5,748,183)**			**($2,527,932)**	**($5,276)**	**($1,051,764)**	**($607,633)**	**($827,142)**	**($121,491)**
TAXES OTHER THAN INCOME										
Totit - Rider	408.1	$0	TPIS	32	$0	$0	$0	$0	$0	$0
Totit State Cap Stk Elec	408.1	$15,971	TPIS	32	$7,259	$18	$2,846	$1,612	$2,322	$349
Totit - Earnings Tax Elec	408.1	$18,432	Payroll	31	$8,554	$23	$3,227	$1,804	$2,697	$411
Totit Elec	408.1	($11,665)	TPIS	32	($5,302)	($13)	($2,079)	($1,178)	($1,696)	($255)
Totit - Property Tax Elec	408.1	$155,693,994	TPIS	32	$70,767,027	$173,323	$27,743,829	$15,717,103	$22,634,901	$3,400,093
Totit - AD Valorem Tax - TRANSMISSION	408.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Totit - Gross Receipts	408.13	$4,749	TPIS	32	$2,159	$5	$846	$479	$690	$104
Totit - FICA FUTA SUTA	408.14	$12,308,825	Payroll	31	$5,712,599	$15,265	$2,155,157	$1,204,500	$1,801,335	$274,422
Workers Comp Assessment	408.15	$9,068	Payroll	31	$4,209	$11	$1,588	$887	$1,327	$202
TOTAL TAXES OTHER THAN INCOME		**$168,039,373**			**$76,496,504**	**$188,633**	**$29,905,415**	**$16,925,208**	**$24,441,577**	**$3,675,326**
TOTAL OPERATING EXPENSES W/O TAXES		**$1,153,188,124**			**$535,202,429**	**$1,384,208**	**$202,180,950**	**$113,580,001**	**$167,151,761**	**$25,254,986**
INCOME TAXES										
Income Taxes Current Fed Elec	409	$28,256,975	Rate Base	35	$13,061,242	$35,043	$4,997,555	$2,796,394	$4,022,350	$600,230
Prov Fed Def Inc Tx-Elec	410	($31,244,074)	Rate Base	35	($14,441,971)	($38,748)	($5,525,856)	($3,092,006)	($4,447,561)	($663,681)
Prov Fed Def Inc Tax Amort-Electric	411	($2,722,348)	Rate Base	35	($1,258,353)	($3,376)	($481,477)	($269,412)	($387,523)	($57,828)
TOTAL CURRENT & DEFFERRED INCOME TAXES		**($5,709,447)**			**($2,639,082)**	**($7,081)**	**($1,009,778)**	**($565,024)**	**($812,734)**	**($121,279)**
TOTAL OPERATING EXPENSES		**$1,147,478,677**			**$532,563,347**	**$1,377,128**	**$201,171,172**	**$113,014,977**	**$166,339,027**	**$25,133,707**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(EXPENSES)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
REGULATORY DEBITS AND CREDITS											
Regulatory Debits	407.3	($6,553,225)	TPIS	32	($214,044)	($7,192)	($307,219)	($3,696)	($27,191)	($3,087)	($79,774)
Reg Debit - Pension & OPEB	407.31	$2,090,417	Payroll	31	$61,893	$1,954	$107,339	$1,348	$9,520	$491	$12,004
Reg Asset Depreciation Related	407.358	$1,927,257	TPIS	32	$62,949	$2,115	$90,351	$1,087	$7,997	$908	$23,461
Regulatory Credits	407.4	($9,971,154)	TPIS	32	($325,681)	($10,944)	($467,454)	($5,624)	($41,373)	($4,698)	($121,381)
Pension & OPEB Exp Tracker - NSC RC	407.402	$7,720,470	Payroll	31	$228,587	$7,217	$396,432	$4,977	$35,161	$1,814	$44,334
Reg Credit - Pension & OPEB	407.41	($961,948)	Payroll	31	($28,481)	($899)	($49,394)	($620)	($4,381)	($226)	($5,524)
Accretion Exp-ARO	411.109	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
TOTAL REGULATORY DEBITS AND CREDITS		**($5,748,183)**			**($214,777)**	**($7,748)**	**($229,946)**	**($2,528)**	**($20,267)**	**($4,798)**	**($126,879)**
TAXES OTHER THAN INCOME											
Totit - Rider	408.1	$0	TPIS	32	$0	$0	$0	$0	$0	$0	$0
Totit State Cap Stk Elec	408.1	$15,971	TPIS	32	$522	$18	$749	$9	$66	$8	$194
Totit - Earnings Tax Elec	408.1	$18,432	Payroll	31	$546	$17	$946	$12	$84	$4	$106
Totit Elec	408.1	($11,665)	TPIS	32	($381)	($13)	($547)	($7)	($48)	($5)	($142)
Totit - Property Tax Elec	408.1	$155,693,994	TPIS	32	$5,085,328	$170,878	$7,299,037	$87,815	$646,016	$73,351	$1,895,292
Totit - AD Valorem Tax - TRANSMISSION	408.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Totit - Gross Receipts	408.13	$4,749	TPIS	32	$155	$5	$223	$3	$20	$2	$58
Totit - FICA FUTA SUTA	408.14	$12,308,825	Payroll	31	$364,438	$11,507	$632,035	$7,936	$56,057	$2,892	$70,682
Workers Comp Assessment	408.15	$9,068	Payroll	31	$268	$8	$466	$6	$41	$2	$52
TOTAL TAXES OTHER THAN INCOME		**$168,039,373**			**$5,450,876**	**$182,421**	**$7,932,908**	**$95,774**	**$702,236**	**$76,254**	**$1,966,242**
TOTAL OPERATING EXPENSES W/O TAXES		**$1,153,188,124**			**$35,383,467**	**$1,151,500**	**$56,180,902**	**$669,740**	**$4,969,440**	**$417,783**	**$9,660,957**
INCOME TAXES											
Income Taxes Current Fed Elec	409	$28,256,975	Rate Base	35	$917,419	$31,720	$1,261,397	$16,423	$112,094	$15,190	$389,918
Prov Fed Def Inc Tx-Elec	410	($31,244,074)	Rate Base	35	($1,014,401)	($35,073)	($1,394,741)	($18,159)	($123,943)	($16,796)	($431,136)
Prov Fed Def Inc Tax Amort-Electric	411	($2,722,348)	Rate Base	35	($88,386)	($3,056)	($121,526)	($1,582)	($10,799)	($1,463)	($37,566)
TOTAL CURRENT & DEFFERRED INCOME TAXES		**($5,709,447)**			**($185,369)**	**($6,409)**	**($254,871)**	**($3,318)**	**($22,649)**	**($3,069)**	**($78,785)**
TOTAL OPERATING EXPENSES		**$1,147,478,677**			**$35,198,098**	**$1,145,091**	**$55,926,031**	**$666,422**	**$4,946,791**	**$414,714**	**$9,582,173**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(REVENUES)

	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
OPERATING REVENUES																
Total Retail Revenue	**$1,268,603,944**	**DIR**		**$573,992,078**	**$1,494,955**	**$262,203,469**	**$139,340,090**	**$172,700,736**	**$21,252,431**	**$34,074,867**	**$1,113,734**	**$32,349,867**	**$746,387**	**$4,451,660**	**$248,833**	**$24,634,837**
OTHER REVENUES																
Sales For Resale Capacity	$39,050,319	DEMAND4	9	$15,269,320	$14,307	$7,233,892	$4,551,508	$6,712,208	$1,041,679	$1,333,376	$35,929	$2,493,828	$20,743	$217,352	$7,835	$118,344
Sales For Resale Municipalities	$43,181,212	ENERGY1	2	$14,653,208	$36,279	$7,795,750	$5,378,089	$8,656,899	$1,333,604	$1,396,993	$32,122	$3,320,661	$40,103	$293,830	$4,994	$238,678
Bulk Power Sales - Other	$0															
Other Sales Revenue	($4,520,966)	ENERGY1	2	($1,534,155)	($3,798)	($816,196)	($563,073)	($906,356)	($139,625)	($146,262)	($3,363)	($347,665)	($4,199)	($30,763)	($523)	($24,989)
Prov for Rate Refund Riders	$0															
Forfeited Discounts	$4,476,204	ENERGY1	2	$1,518,965	$3,761	$808,115	$557,498	$897,382	$138,243	$144,814	$3,330	$344,223	$4,157	$30,459	$518	$24,742
Miscellaneous Service Revenues	$1,738,752	DIST PLT	27	$1,023,839	$4,678	$284,509	$118,356	$153,863	$19,837	$52,170	$2,616	$17,011	$1,079	$1,824	$1,895	$57,075
Rent from Electric Property	$4,192,480	PTD	23	$1,904,312	$4,649	$747,681	$423,707	$608,919	$91,386	$137,606	$4,641	$195,300	$2,347	$17,284	$2,032	$52,616
Rent from Electric Property (Prod)	$0															
Rent from Electric Property (Trans)	$0															
Rent from Electric Property (Dist)	$0															
Transmission for Others	$15,189,862	DEMAND3	8	$6,323,784	$10,253	$2,802,427	$1,709,402	$2,412,153	$380,157	$535,779	$12,680	$893,161	$9,690	$78,943	$4,234	$17,198
Other Elec Revenues - MO	$0															
Other Elec Revenues - Allocated - Dist	$0															
Other Rev - Elec Plant Leased to Other	$472,130	DIST PLT	27	$278,007	$1,270	$77,254	$32,138	$41,779	$5,387	$14,166	$710	$4,619	$293	$495	$515	$15,498
Total Other Revenues	**$103,779,992**			**$39,437,280**	**$71,398**	**$18,933,430**	**$12,207,624**	**$18,576,847**	**$2,870,668**	**$3,468,641**	**$88,665**	**$6,921,138**	**$74,213**	**$609,425**	**$21,500**	**$499,162**
TOTAL REVENUES	**$1,372,383,936**			**$613,429,358**	**$1,566,354**	**$281,136,900**	**$151,547,714**	**$191,277,583**	**$24,123,099**	**$37,543,508**	**$1,202,399**	**$39,271,004**	**$820,600**	**$5,061,084**	**$270,333**	**$25,133,999**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
OPERATING EXPENSES										
Steam Power Generation										
Operation Supervision and Engineering	500	$4,984,499	STM LABOR	24	$1,765,098	$3,513	$906,592	$609,414	$958,534	$147,943
Fuel (Labor)	501L	$0								
Fuel (Other)	501	$5,162,987	ENERGY1	2	$1,752,019	$4,338	$932,103	$643,034	$1,035,067	$159,453
Steam Expenses	502	$7,135,361	ENERGY1	2	$2,421,329	$5,995	$1,288,187	$888,688	$1,430,486	$220,368
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$72,529	DEMAND4	9	$28,360	$27	$13,436	$8,454	$12,467	$1,935
Miscellaneous Steam Power Expenses	506	$3,997,245	DEMAND4	9	$1,562,989	$1,464	$740,471	$465,899	$687,071	$106,628
Rents	507	$6,490	DEMAND4	9	$2,538	$2	$1,202	$756	$1,116	$173
Steam Power Operation Expenses		**$21,359,112**			**$7,532,334**	**$15,339**	**$3,881,993**	**$2,616,244**	**$4,124,740**	**$636,499**
Allowances	509	$0								
Maintenance Supervision and Engineering	510	$3,569,166	DEMAND4	9	$1,395,603	$1,308	$661,172	$416,004	$613,490	$95,209
Maintenance of Structures	511	$926,041	DEMAND4	9	$362,097	$339	$171,545	$107,935	$159,174	$24,702
Maintenance of Boiler Plant	512	$6,929,936	ENERGY1	2	$2,351,620	$5,822	$1,251,101	$863,102	$1,389,302	$214,023
Maintenance of Electric Plant	513	$1,695,467	ENERGY1	2	$575,344	$1,424	$306,092	$211,165	$339,904	$52,363
Maintenance of Miscellaneous Steam Plant	514	$482,218	ENERGY1	2	$163,637	$405	$87,058	$60,059	$96,674	$14,893
Steam Power Maintenance Expenses		**$13,602,828**			**$4,848,301**	**$9,299**	**$2,476,967**	**$1,658,265**	**$2,598,545**	**$401,190**
TOTAL STEAM POWER GENERATION EXPENSE		**$34,961,940**			**$12,380,634**	**$24,637**	**$6,358,960**	**$4,274,510**	**$6,723,285**	**$1,037,689**
Nuclear Power Generation										
Operation Supervision and Engineering	517	$5,254,238	NUC LABOR	25	$1,964,332	$2,752	$965,106	$626,352	$953,019	$147,502
Fuel	518	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$1,629,929	DEMAND4	9	$637,329	$597	$301,937	$189,976	$280,162	$43,479
Steam Expenses	520	$8,707,318	ENERGY1	2	$2,954,761	$7,316	$1,571,982	$1,084,470	$1,745,629	$268,916
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,141,049	DEMAND4	9	$446,169	$418	$211,374	$132,995	$196,131	$30,438
Miscellaneous Nuclear Power Expenses	524	$17,334,455	DEMAND4	9	$6,778,058	$6,351	$3,211,128	$2,020,416	$2,979,552	$462,402
Rents	525	$0								
Nuclear Power Operation Expenses		**$34,066,989**			**$12,780,650**	**$17,433**	**$6,261,527**	**$4,054,210**	**$6,154,493**	**$952,736**
Maintenance Supervision and Engineering	528	$3,895,191	DEMAND4	9	$1,523,084	$1,427	$721,566	$454,004	$669,529	$103,905
Maintenance of Structures	529	$1,475,876	DEMAND4	9	$577,092	$541	$273,399	$172,021	$253,683	$39,369
Maintenance of Reactor Plant Equipment	530	$2,077,723	ENERGY1	2	$705,059	$1,746	$375,103	$258,774	$416,539	$64,168
Maintenance of Electric Plant	531	$1,031,515	ENERGY1	2	$350,037	$867	$186,225	$128,472	$206,796	$31,857
Maintenance of Miscellaneous Nuclear Plant	532	$849,761	ENERGY1	2	$288,360	$714	$153,412	$105,835	$170,359	$26,244
Nuclear Power Maintenance Expenses		**$9,330,066**			**$3,443,632**	**$5,294**	**$1,709,706**	**$1,119,106**	**$1,716,906**	**$265,544**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$43,397,055**			**$16,224,281**	**$22,727**	**$7,971,233**	**$5,173,315**	**$7,871,398**	**$1,218,280**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation										
Operation Supervision and Engineering	546	$1,192,050	OTHER P LABOR	26	$464,494	$452	$220,674	$139,189	$205,792	$31,930
Fuel (Labor)	547L	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0
Fuel (Other)	547	$123,289	ENERGY1	2	$41,837	$104	$22,258	$15,355	$24,717	$3,808
Generation Expenses	548	$115,827	DEMAND4	9	$45,290	$42	$21,456	$13,500	$19,909	$3,090
Misc Other Power Generation Expenses	549	$1,300,306	DEMAND4	9	$508,441	$476	$240,876	$151,557	$223,505	$34,686
Rents	550	$0								
Other Power Operation Expenses		**$2,731,472**			**$1,060,063**	**$1,074**	**$505,265**	**$319,602**	**$473,922**	**$73,513**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
OPERATING EXPENSES											
Steam Power Generation											
Operation Supervision and Engineering	500	$4,984,499	STM LABOR	24	$163,814	$3,959	$364,728	$4,063	$32,152	$698	$23,993
Fuel (Labor)	501L	$0									
Fuel (Other)	501	$5,162,987	ENERGY1	2	$167,032	$3,841	$397,037	$4,795	$35,132	$597	$28,538
Steam Expenses	502	$7,135,361	ENERGY1	2	$230,842	$5,308	$548,713	$6,627	$48,553	$825	$39,440
Steam from Other Sources	503	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$72,529	DEMAND4	9	$2,477	$67	$4,632	$39	$404	$15	$220
Miscellaneous Steam Power Expenses	506	$3,997,245	DEMAND4	9	$136,486	$3,678	$255,272	$2,123	$22,248	$802	$12,114
Rents	507	$6,490	DEMAND4	9	$222	$6	$414	$3	$36	$1	$20
Steam Power Operation Expenses		**$21,359,112**			**$700,873**	**$16,858**	**$1,570,796**	**$17,649**	**$138,526**	**$2,938**	**$104,323**
Allowances	509	$0									
Maintenance Supervision and Engineering	510	$3,569,166	DEMAND4	9	$121,869	$3,284	$227,934	$1,896	$19,866	$716	$10,817
Maintenance of Structures	511	$926,041	DEMAND4	9	$31,620	$852	$59,139	$492	$5,154	$186	$2,806
Maintenance of Boiler Plant	512	$6,929,936	ENERGY1	2	$224,196	$5,155	$532,916	$6,436	$47,155	$801	$38,304
Maintenance of Electric Plant	513	$1,695,467	ENERGY1	2	$54,852	$1,261	$130,382	$1,575	$11,537	$196	$9,371
Maintenance of Miscellaneous Steam Plant	514	$482,218	ENERGY1	2	$15,601	$359	$37,083	$448	$3,281	$56	$2,665
Steam Power Maintenance Expenses		**$13,602,828**			**$448,138**	**$10,911**	**$987,454**	**$10,846**	**$86,994**	**$1,955**	**$63,964**
TOTAL STEAM POWER GENERATION EXPENSE		**$34,961,940**			**$1,149,010**	**$27,769**	**$2,558,250**	**$28,496**	**$225,519**	**$4,893**	**$168,287**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$5,254,238	NUC LABOR	25	$176,278	$4,527	$358,296	$3,485	$31,406	$906	$20,280
Fuel	518	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$1,629,929	DEMAND4	9	$55,654	$1,500	$104,090	$866	$9,072	$327	$4,940
Steam Expenses	520	$8,707,318	ENERGY1	2	$281,698	$6,477	$669,598	$8,087	$59,250	$1,007	$48,129
Steam from Other Sources	521	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,141,049	DEMAND4	9	$38,961	$1,050	$72,870	$606	$6,351	$229	$3,458
Miscellaneous Nuclear Power Expenses	524	$17,334,455	DEMAND4	9	$591,886	$15,949	$1,107,011	$9,208	$96,483	$3,478	$52,533
Rents	525	$0									
Nuclear Power Operation Expenses		**$34,066,989**			**$1,144,477**	**$29,502**	**$2,311,865**	**$22,251**	**$202,561**	**$5,947**	**$129,339**
Maintenance Supervision and Engineering	528	$3,895,191	DEMAND4	9	$133,002	$3,584	$248,754	$2,069	$21,680	$781	$11,805
Maintenance of Structures	529	$1,475,876	DEMAND4	9	$50,394	$1,358	$94,252	$784	$8,215	$296	$4,473
Maintenance of Reactor Plant Equipment	530	$2,077,723	ENERGY1	2	$67,218	$1,546	$159,778	$1,930	$14,138	$240	$11,484
Maintenance of Electric Plant	531	$1,031,515	ENERGY1	2	$33,371	$767	$79,324	$958	$7,019	$119	$5,702
Maintenance of Miscellaneous Nuclear Plant	532	$849,761	ENERGY1	2	$27,491	$632	$65,347	$789	$5,782	$98	$4,697
Nuclear Power Maintenance Expenses		**$9,330,066**			**$311,476**	**$7,887**	**$647,456**	**$6,530**	**$56,834**	**$1,535**	**$38,160**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$43,397,055**			**$1,455,953**	**$37,389**	**$2,959,321**	**$28,781**	**$259,396**	**$7,482**	**$167,499**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation											
Operation Supervision and Engineering	546	$1,192,050	OTHER P LABOR	26	$40,647	$1,091	$76,535	$646	$6,674	$236	$3,691
Fuel (Labor)	547L	$0	DEMAND4	9	$0	$0	$0	$0	$0	$0	$0
Fuel (Other)	547	$123,289	ENERGY1	2	$3,989	$92	$9,481	$114	$839	$14	$681
Generation Expenses	548	$115,827	DEMAND4	9	$3,955	$107	$7,397	$62	$645	$23	$351
Misc Other Power Generation Expenses	549	$1,300,306	DEMAND4	9	$44,399	$1,196	$83,040	$691	$7,237	$261	$3,941
Rents	550	$0									
Other Power Operation Expenses		**$2,731,472**			**$92,989**	**$2,486**	**$176,453**	**$1,512**	**$15,395**	**$535**	**$8,664**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
Maintenance Supervision and Engineering	551	$166,048	DEMAND4	9	$64,928	$61	$30,760	$19,354	$28,541	$4,429
Maintenance of Structures	552	$3,392	DEMAND4	9	$1,326	$1	$628	$395	$583	$90
Maintenance of Generating and Electric Plant	553	$2,103,536	DEMAND4	9	$822,517	$771	$389,670	$245,178	$361,569	$56,112
Maintenance of Misc Other Power Generation Plant	554	$884,200	DEMAND4	9	$345,737	$324	$163,794	$103,058	$151,982	$23,586
Other Power Maintenance Expenses		**$3,157,176**			**$1,234,508**	**$1,157**	**$584,852**	**$367,985**	**$542,675**	**$84,219**
TOTAL OTHER POWER GENERATION EXPENSE		**$5,888,648**			**$2,294,571**	**$2,231**	**$1,090,117**	**$687,586**	**$1,016,597**	**$157,732**
Other Power Supply Expenses										
Purchased Power	555	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0
System Control and Load Dispatching	556	$555,241	DEMAND4	9	$217,108	$203	$102,856	$64,716	$95,438	$14,811
Other Expenses	557	$6,438,673	DEMAND4	9	$2,517,627	$2,359	$1,192,734	$750,459	$1,106,719	$171,754
TOTAL OTHER POWER SUPPLY EXPENSE		**$6,993,913**			**$2,734,736**	**$2,562**	**$1,295,590**	**$815,175**	**$1,202,157**	**$186,565**
TOTAL POWER PRODUCTION AND SUPPLY		**$91,241,557**			**$33,634,222**	**$52,158**	**$16,715,899**	**$10,950,587**	**$16,813,437**	**$2,600,266**
TRANSMISSION EXPENSES										
Operation Supervision and Engineering	560	$920,676	DEMAND3	8	$383,292	$621	$169,858	$103,609	$146,203	$23,042
Load Dispatch - Reliability	561	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,025,387	DEMAND3	8	$426,885	$692	$189,177	$115,393	$162,832	$25,662
Load Dispatch-Transmission Service and Scheduling	561.3	$140,119	DEMAND3	8	$58,334	$95	$25,851	$15,768	$22,251	$3,507
Scheduling, System Control and Dispatch Services	561.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development	561.5	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Generation Interconnection Studies	561.7	$1,790	DEMAND3	8	$745	$1	$330	$201	$284	$45
Reliability, Planning and Standards Development Services	561.8	$1,960	DEMAND3	8	$816	$1	$362	$221	$311	$49
Station Expenses	562	$13,996	DEMAND3	8	$5,827	$9	$2,582	$1,575	$2,223	$350
Overhead Lines Expenses	563	$260,875	DEMAND3	8	$108,606	$176	$48,130	$29,358	$41,427	$6,529
Underground Lines Expenses	564	$243,039	DEMAND3	8	$101,181	$164	$44,839	$27,351	$38,595	$6,083
Transmission of Electricity by Others	565	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Misc Transmission Expenses	566	$386,724	DEMAND3	8	$161,000	$261	$71,348	$43,520	$61,412	$9,679
Rents	567	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575									
Total Transmission Operations		**$2,994,567**			**$1,246,686**	**$2,021**	**$552,477**	**$336,996**	**$475,538**	**$74,945**
Maintenance Supervision And Engineering	568	$811,266	DEMAND3	8	$337,743	$548	$149,673	$91,296	$128,829	$20,304
Maintenance of Structures	569	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Maintenance of Computer Hardware	569.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Maintenance of Computer Software	569.2	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Maintenance of Communication Equipment	569.3	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Maintenance of Misc Regional Transmission Plant	569.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	570	$1,718,964	DEMAND3	8	$715,632	$1,160	$317,137	$193,445	$272,972	$43,021
Maintenance of Overhead Lines	571	$367,239	DEMAND3	8	$152,887	$248	$67,753	$41,327	$58,318	$9,191
Maintenance of Underground Lines	572	$243,033	DEMAND3	8	$101,179	$164	$44,838	$27,350	$38,594	$6,082
Maintenance of Misc Transmission Plant	573	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0
Total Transmission Maintenance		**$3,140,501**			**$1,307,441**	**$2,120**	**$579,401**	**$353,419**	**$498,712**	**$78,597**
TOTAL TRANSMISSION EXPENSES		**$6,135,068**			**$2,554,128**	**$4,141**	**$1,131,878**	**$690,414**	**$974,250**	**$153,542**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
Maintenance Supervision and Engineering	551	$166,048	DEMAND4	9	$5,670	$153	$10,604	$88	$924	$33	$503
Maintenance of Structures	552	$3,392	DEMAND4	9	$116	$3	$217	$2	$19	$1	$10
Maintenance of Generating and Electric Plant	553	$2,103,536	DEMAND4	9	$71,825	$1,935	$134,336	$1,117	$11,708	$422	$6,375
Maintenance of Misc Other Power Generation Plant	554	$884,200	DEMAND4	9	$30,191	$814	$56,467	$470	$4,921	$177	$2,680
Other Power Maintenance Expenses		**$3,157,176**			**$107,802**	**$2,905**	**$201,623**	**$1,677**	**$17,573**	**$633**	**$9,568**
TOTAL OTHER POWER GENERATION EXPENSE		**$5,888,648**			**$200,791**	**$5,391**	**$378,076**	**$3,189**	**$32,967**	**$1,168**	**$18,232**
Other Power Supply Expenses											
Purchased Power	555	$0	ENERGY1	2	$0	$0	$0	$0	$0	$0	$0
System Control and Load Dispatching	556	$555,241	DEMAND4	9	$18,959	$511	$35,459	$295	$3,090	$111	$1,683
Other Expenses	557	$6,438,673	DEMAND4	9	$219,849	$5,924	$411,186	$3,420	$35,837	$1,292	$19,513
TOTAL OTHER POWER SUPPLY EXPENSE		**$6,993,913**			**$238,808**	**$6,435**	**$446,645**	**$3,715**	**$38,928**	**$1,403**	**$21,195**
TOTAL POWER PRODUCTION AND SUPPLY		**$91,241,557**			**$3,044,563**	**$76,983**	**$6,342,291**	**$64,181**	**$556,810**	**$14,946**	**$375,213**
TRANSMISSION EXPENSES											
Operation Supervision and Engineering	560	$920,676	DEMAND3	8	$32,474	$769	$54,136	$587	$4,785	$257	$1,042
Load Dispatch - Reliability	561	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,025,387	DEMAND3	8	$36,168	$856	$60,293	$654	$5,329	$286	$1,161
Load Dispatch-Transmission Service and Scheduling	561.3	$140,119	DEMAND3	8	$4,942	$117	$8,239	$89	$728	$39	$159
Scheduling, System Control and Dispatch Services	561.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Reliability, Planning and Standards Development	561.5	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Generation Interconnection Studies	561.7	$1,790	DEMAND3	8	$63	$1	$105	$1	$9	$0	$2
Reliability, Planning and Standards Development Services	561.8	$1,960	DEMAND3	8	$69	$2	$115	$1	$10	$1	$2
Station Expenses	562	$13,996	DEMAND3	8	$494	$12	$823	$9	$73	$4	$16
Overhead Lines Expenses	563	$260,875	DEMAND3	8	$9,202	$218	$15,339	$166	$1,356	$73	$295
Underground Lines Expenses	564	$243,039	DEMAND3	8	$8,573	$203	$14,291	$155	$1,263	$68	$275
Transmission of Electricity by Others	565	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Misc Transmission Expenses	566	$386,724	DEMAND3	8	$13,641	$323	$22,739	$247	$2,010	$108	$438
Rents	567	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575										
Total Transmission Operations		**$2,994,567**			**$105,625**	**$2,500**	**$176,080**	**$1,910**	**$15,563**	**$835**	**$3,390**
Maintenance Supervision And Engineering	568	$811,266	DEMAND3	8	$28,615	$677	$47,702	$518	$4,216	$226	$919
Maintenance of Structures	569	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Computer Hardware	569.1	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Computer Software	569.2	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Communication Equipment	569.3	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Misc Regional Transmission Plant	569.4	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	570	$1,718,964	DEMAND3	8	$60,632	$1,435	$101,075	$1,097	$8,934	$479	$1,946
Maintenance of Overhead Lines	571	$367,239	DEMAND3	8	$12,953	$307	$21,594	$234	$1,909	$102	$416
Maintenance of Underground Lines	572	$243,033	DEMAND3	8	$8,572	$203	$14,290	$155	$1,263	$68	$275
Maintenance of Misc Transmission Plant	573	$0	DEMAND3	8	$0	$0	$0	$0	$0	$0	$0
Total Transmission Maintenance		**$3,140,501**			**$110,772**	**$2,622**	**$184,661**	**$2,003**	**$16,322**	**$875**	**$3,556**
TOTAL TRANSMISSION EXPENSES		**$6,135,068**			**$216,397**	**$5,121**	**$360,741**	**$3,914**	**$31,885**	**$1,710**	**$6,946**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
DISTRIBUTION EXPENSES										
Operation Supervision And Engineering	580	$1,605,568	DIST OPS LABOR	28	$919,429	$4,212	$280,523	$108,356	$140,144	$20,542
Load Dispatching	581	$2,310,341	DEMAND5	10	$1,054,589	$5,667	$407,318	$230,568	$302,230	$49,583
Station Expenses	582	$15,166	DEMAND5	10	$6,923	$37	$2,674	$1,514	$1,984	$325
Overhead Line Expenses	583									
Demand	89.11%	$198,730	DEMAND6	11	$97,281	$523	$37,573	$21,269	$27,879	$3,225
Customer	10.89%	$24,287	CUST1	13	$21,087	$78	$2,967	$47	$7	$0
Total Acct. 583	**100.00%**	**$223,017**			**$118,368**	**$600**	**$40,540**	**$21,316**	**$27,886**	**$3,225**
Underground Line Expenses	584									
Demand	63.35%	($67,715)	DEMAND6	11	($33,147)	($178)	($12,803)	($7,247)	($9,500)	($1,099)
Customer	36.65%	($39,175)	CUST1	13	($34,014)	($125)	($4,786)	($75)	($11)	($0)
Total Acct. 584	**100.00%**	**($106,890)**			**($67,161)**	**($303)**	**($17,589)**	**($7,322)**	**($9,511)**	**($1,099)**
Street Lighting and Signal System Expenses	585	$21,705	CUST5	17	$0	$0	$0	$0	$0	$0
Meter Expenses	586	$1,257,154	CUST4	16	$983,538	$3,623	$255,102	$4,982	$752	$81
Customer Installations Expenses	587	$25,585	CUST5	17	$0	$0	$0	$0	$0	$0
Miscellaneous Distribution Expenses	588	$3,023,717	DIST PLT	27	$1,780,471	$8,135	$494,765	$205,823	$267,570	$34,498
CCN	588.01	$0								
Rents	589	$0	DIST PLT	27						
Total Distribution Operations		**$8,375,363**			**$4,796,157**	**$21,970**	**$1,463,334**	**$565,236**	**$731,056**	**$107,155**
Maintenance Supervision And Engineering	590	$548,150	DIST MAINT LABOR	29	$298,033	$1,459	$96,124	$47,004	$61,359	$7,734
Maintenance of Structures	591	$766	DEMAND5	10	$350	$2	$135	$76	$100	$16
Maintenance of Station Equipment	592	$2,087,666	DEMAND5	10	$952,945	$5,120	$368,060	$208,346	$273,100	$44,804
Maintenance of Overhead Lines	593									
Demand	89.11%	$5,964,378	DEMAND6	11	$2,919,644	$15,688	$1,127,667	$638,331	$836,728	$96,802
Customer	10.89%	$728,898	CUST1	13	$632,867	$2,331	$89,048	$1,399	$211	$2
Total Acct. 593	**100.00%**	**$6,693,275**			**$3,552,511**	**$18,019**	**$1,216,715**	**$639,730**	**$836,939**	**$96,804**
Maintenance of Overhead Lines_CCN	593.01	$0								
Maintenance of Underground Lines	594									
Demand	63.35%	$1,312,742	DEMAND6	11	$642,605	$3,453	$248,196	$140,495	$184,161	$21,306
Customer	36.65%	$759,463	CUST1	13	$659,406	$2,429	$92,782	$1,457	$220	$2
Total Acct. 594	**100.00%**	**$2,072,205**			**$1,302,011**	**$5,882**	**$340,978**	**$141,952**	**$184,381**	**$21,308**
Maintenance of Underground Lines_CCN	594.01	$0								
Maintenance of Line Transformers	595									
Demand	73%	$59,979	DEMAND6	11	$29,361	$158	$11,340	$6,419	$8,414	$973
Customer	27%	$22,184	CUST1	13	$19,261	$71	$2,710	$43	$6	$0
Total Acct. 595	**100%**	**$82,163**			**$48,622**	**$229**	**$14,050**	**$6,462**	**$8,421**	**$974**
Maintenance of Street Lighting and Signal Systems	596	$92,607	CUST5	17	$0	$0	$0	$0	$0	$0
Maintenance of Meters	597	$339,672	CUST4	16	$265,744	$979	$68,926	$1,346	$203	$22
Maintenance of Miscellaneous Distribution Plant	598	$1,304,459	DIST PLT	27	$768,112	$3,509	$213,446	$88,794	$115,432	$14,883
CCN	598.01	$0								
Total Distribution Maintenance		**$13,220,964**			**$7,188,327**	**$35,200**	**$2,318,436**	**$1,133,710**	**$1,479,936**	**$186,544**
TOTAL DISTRIBUTION EXPENSES		**$21,596,327**			**$11,984,483**	**$57,170**	**$3,781,770**	**$1,698,946**	**$2,210,993**	**$293,700**
CUSTOMER ACCOUNTS										
Supervision	901	$2,397,756	CUST7	19	$2,085,458	$7,682	$292,854	$4,647	$755	$7
Meter Reading Expenses	902	$1,012,835	CUST2	14	$880,452	$3,243	$123,355	$1,946	$294	$3
Customer Records And Collection Expenses	903	$10,868,098	CUST7	19	$9,452,572	$34,821	$1,327,394	$21,065	$3,423	$30
Customer Records And Collection Expenses (Interest)	903									
Uncollectible Accounts	904									
Miscellaneous Customer Accounts Expenses	905									
TOTAL CUSTOMER ACCOUNTS		**$14,278,688**			**$12,418,482**	**$45,747**	**$1,743,603**	**$27,658**	**$4,472**	**$39**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$1,605,568	DIST OPS LABOR	28	$48,089	$2,524	$36,119	$2,285	$3,862	$1,226	$38,256
Load Dispatching	581	$2,310,341	DEMAND5	10	$99,718	$4,660	$120,696	$7,681	$12,987	$1,624	$13,021
Station Expenses	582	$15,166	DEMAND5	10	$655	$31	$792	$50	$85	$11	$85
Overhead Line Expenses	583										
Demand	89.11%	$198,730	DEMAND6	11	$9,199	$430	$0	$0	$0	$150	$1,201
Customer	10.89%	$24,287	CUST1	13	$53	$11	$0	$0	$0	$1	$36
Total Acct. 583	**100.00%**	**$223,017**			**$9,251**	**$440**	**$0**	**$0**	**$0**	**$151**	**$1,238**
Underground Line Expenses	584										
Demand	63.35%	($67,715)	DEMAND6	11	($3,134)	($146)	$0	$0	$0	($51)	($409)
Customer	36.65%	($39,175)	CUST1	13	($85)	($17)	($0)	($0)	($0)	($2)	($59)
Total Acct. 584	**100.00%**	**($106,890)**			**($3,219)**	**($163)**	**($0)**	**($0)**	**($0)**	**($53)**	**($468)**
Street Lighting and Signal System Expenses	585	$21,705	CUST5	17	$0	$0	$0	$0	$0	$0	$21,705
Meter Expenses	586	$1,257,154	CUST4	16	$5,637	$1,127	$1,221	$29	$41	$140	$881
Customer Installations Expenses	587	$25,585	CUST5	17	$0	$0	$0	$0	$0	$0	$25,585
Miscellaneous Distribution Expenses	588	$3,023,717	DIST PLT	27	$90,724	$4,550	$29,582	$1,877	$3,172	$3,296	$99,255
CCN	588.01	$0									
Rents	589	$0	DIST PLT	27							
Total Distribution Operations		**$8,375,363**			**$250,855**	**$13,168**	**$188,410**	**$11,922**	**$20,147**	**$6,394**	**$199,558**
Maintenance Supervision And Engineering	590	$548,150	DIST MAINT LABOR	29	$20,489	$995	$5,286	$336	$568	$369	$8,393
Maintenance of Structures	591	$766	DEMAND5	10	$33	$2	$40	$3	$4	$1	$4
Maintenance of Station Equipment	592	$2,087,666	DEMAND5	10	$90,107	$4,211	$109,063	$6,940	$11,735	$1,467	$11,766
Maintenance of Overhead Lines	593										
Demand	89.11%	$5,964,378	DEMAND6	11	$276,071	$12,900	$0	$0	$0	$4,496	$36,050
Customer	10.89%	$728,898	CUST1	13	$1,583	$316	$3	$1	$1	$40	$1,094
Total Acct. 593	**100.00%**	**$6,693,275**			**$277,655**	**$13,217**	**$3**	**$1**	**$1**	**$4,536**	**$37,144**
Maintenance of Overhead Lines_CCN	593.01	$0									
Maintenance of Underground Lines	594										
Demand	63.35%	$1,312,742	DEMAND6	11	$60,762	$2,839	$0	$0	$0	$990	$7,934
Customer	36.65%	$759,463	CUST1	13	$1,650	$330	$3	$1	$1	$42	$1,140
Total Acct. 594	**100.00%**	**$2,072,205**			**$62,412**	**$3,169**	**$3**	**$1**	**$1**	**$1,031**	**$9,074**
Maintenance of Underground Lines_CCN	594.01	$0									
Maintenance of Line Transformers	595										
Demand	73%	$59,979	DEMAND6	11	$2,776	$130	$0	$0	$0	$45	$363
Customer	27%	$22,184	CUST1	13	$48	$10	$0	$0	$0	$1	$33
Total Acct. 595	**100%**	**$82,163**			**$2,824**	**$139**	**$0**	**$0**	**$0**	**$46**	**$396**
Maintenance of Street Lighting and Signal Systems	596	$92,607	CUST5	17	$0	$0	$0	$0	$0	$0	$92,607
Maintenance of Meters	597	$339,672	CUST4	16	$1,523	$304	$330	$8	$11	$38	$238
Maintenance of Miscellaneous Distribution Plant	598	$1,304,459	DIST PLT	27	$39,139	$1,963	$12,762	$810	$1,368	$1,422	$42,819
CCN	598.01	$0									
Total Distribution Maintenance		**$13,220,964**			**$494,183**	**$24,000**	**$127,487**	**$8,098**	**$13,688**	**$8,911**	**$202,443**
TOTAL DISTRIBUTION EXPENSES		**$21,596,327**			**$745,038**	**$37,168**	**$315,898**	**$20,020**	**$33,835**	**$15,305**	**$402,001**
CUSTOMER ACCOUNTS											
Supervision	901	$2,397,756	CUST7	19	$5,253	$1,100	$0	$0	$0	$0	$0
Meter Reading Expenses	902	$1,012,835	CUST2	14	$2,203	$440	$42	$11	$1	$55	$789
Customer Records And Collection Expenses	903	$10,868,098	CUST7	19	$23,808	$4,984	$0	$0	$0	$0	$0
Customer Records And Collection Expenses (Interest)	903										
Uncollectible Accounts	904										
Miscellaneous Customer Accounts Expenses	905										
TOTAL CUSTOMER ACCOUNTS		**$14,278,688**			**$31,264**	**$6,524**	**$42**	**$11**	**$1**	**$55**	**$789**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
CUSTOMER SERVICE & INFO EXPENSES										
Customer Service and Informational Expenses	906	$0	CUST9	21	$0	$0	$0	$0	$0	$0
Supervision	907	$283,834	CUST9	21	$221,869	$817	$58,828	$924	$140	$1
Customer Assistance Expenses	908	$531,653	CUST9	21	$415,585	$1,531	$110,191	$1,731	$261	$3
Informational and Instructional Advertising Expenses	909	$0	CUST9	21	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$827,212	CUST9	21	$646,619	$2,382	$171,449	$2,693	$407	$4
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$1,642,698**			**$1,284,073**	**$4,730**	**$340,468**	**$5,348**	**$808**	**$8**
SALES EXPENSES										
Supervision	911	$424,895	CUST10	22	$369,518	$1,316	$51,985	$817	$123	$1
Demonstrating and Selling Expenses	912	$210,732	CUST10	22	$183,267	$653	$25,783	$405	$61	$1
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,164,026	CUST10	22	$1,012,319	$3,606	$142,417	$2,239	$338	$3
TOTAL SALES EXPENSES		**$1,799,653**			**$1,565,105**	**$5,575**	**$220,184**	**$3,461**	**$522**	**$5**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$17,721,039**			**$15,267,659**	**$56,053**	**$2,304,255**	**$36,468**	**$5,802**	**$52**
ADMINISTRATIVE & GENERAL										
Administrative & General Salaries	920	$40,103,680	Subtotal Payroll	30	$18,612,356	$49,735	$7,021,768	$3,924,411	$5,868,973	$894,102
Office Supplies And Expenses	921	$4,253	Subtotal Payroll	30	$1,974	$5	$745	$416	$622	$95
Administrative Expenses Transferred - Credit	922	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Outside Services Employed	923	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Property Insurance	924	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Injuries And Damages	925	$962	Subtotal Payroll	30	$447	$1	$168	$94	$141	$21
Employee Pensions and Benefits	926	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Franchise Requirements	927	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$107,361	Subtotal Payroll	30	$49,827	$133	$18,798	$10,506	$15,712	$2,394
Regulatory Commission Expenses (FERC)	928	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Duplicate Charges - Credit	929	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
General Advertising	930.1	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$86,243	Subtotal Payroll	30	$40,026	$107	$15,100	$8,439	$12,621	$1,923
Rents	931	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Transportation Expenses	933	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0
Maintenance of General Plant	935	$295,766	Subtotal Payroll	30	$137,267	$367	$51,786	$28,943	$43,284	$6,594
TOTAL ADMINISTRATIVE & GENERAL		**$40,598,265**			**$18,841,896**	**$50,348**	**$7,108,366**	**$3,972,810**	**$5,941,353**	**$905,129**
TOTAL EXPENSED LABOR		**$177,292,255**			**$82,282,388**	**$219,870**	**$31,042,168**	**$17,349,225**	**$25,945,834**	**$3,952,689**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(LABOR)

	Acct. No.	KS Central Total	KS Central Alloc	TAI Alloc No.	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906	$0	CUST9	21	$0	$0	$0	$0	$0	$0	$0
Supervision	907	$283,834	CUST9	21	$1,046	$209	$0	$0	$0	$0	$0
Customer Assistance Expenses	908	$531,653	CUST9	21	$1,959	$391	$0	$0	$0	$0	$0
Informational and Instructional Advertising Expenses	909	$0	CUST9	21	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$827,212	CUST9	21	$3,049	$609	$0	$0	$0	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$1,642,698**			**$6,054**	**$1,209**	**$0**	**$0**	**$0**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$424,895	CUST10	22	$922	$185	$2	$1	$1	$23	$0
Demonstrating and Selling Expenses	912	$210,732	CUST10	22	$457	$92	$1	$0	$0	$12	$0
Advertising Expenses	913	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	22	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,164,026	CUST10	22	$2,527	$506	$5	$2	$2	$64	$0
TOTAL SALES EXPENSES		**$1,799,653**			**$3,906**	**$783**	**$8**	**$3**	**$3**	**$99**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$17,721,039**			**$41,224**	**$8,516**	**$50**	**$14**	**$4**	**$154**	**$789**
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$40,103,680	Subtotal Payroll	30	$1,187,386	$37,491	$2,059,249	$25,855	$182,641	$9,422	$230,291
Office Supplies And Expenses	921	$4,253	Subtotal Payroll	30	$126	$4	$218	$3	$19	$1	$24
Administrative Expenses Transferred - Credit	922	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Outside Services Employed	923	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Property Insurance	924	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Injuries And Damages	925	$962	Subtotal Payroll	30	$28	$1	$49	$1	$4	$0	$6
Employee Pensions and Benefits	926	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Franchise Requirements	927	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$107,361	Subtotal Payroll	30	$3,179	$100	$5,513	$69	$489	$25	$617
Regulatory Commission Expenses (FERC)	928	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Duplicate Charges - Credit	929	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
General Advertising	930.1	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$86,243	Subtotal Payroll	30	$2,553	$81	$4,428	$56	$393	$20	$495
Rents	931	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Transportation Expenses	933	$0	Subtotal Payroll	30	$0	$0	$0	$0	$0	$0	$0
Maintenance of General Plant	935	$295,766	Subtotal Payroll	30	$8,757	$276	$15,187	$191	$1,347	$69	$1,698
TOTAL ADMINISTRATIVE & GENERAL		**$40,598,265**			**$1,202,029**	**$37,953**	**$2,084,645**	**$26,174**	**$184,893**	**$9,538**	**$233,131**
TOTAL EXPENSED LABOR		**$177,292,255**			**$5,249,252**	**$165,742**	**$9,103,624**	**$114,302**	**$807,427**	**$41,654**	**$1,018,080**

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(ALLOCATION AMOUNT)

Allocation Factor	TAI Alloc. No.	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service
	1							
ENERGY1	2	20,713,055,208	7,028,814,098	17,402,287	3,739,445,985	2,579,748,028	4,152,519,757	639,699,943
ENERGY2	3	19,394,006,001	6,521,748,177	16,146,868	3,469,678,483	2,393,642,337	3,946,554,979	613,669,090
ENERGYFUEL	4	$380,870,635	$132,203,556	$326,390	$68,701,257	$46,966,389	$74,930,222	$11,559,770
	5							
DEMAND1	6	4,313	1,957	(1)	824	461	592	93
DEMAND2	7	4,142	1,897	0	778	436	572	93
DEMAND3	8	3,348	1,394	2	618	377	532	84
DEMAND4	9	100.00%	39.10%	0.04%	18.52%	11.66%	17.19%	2.67%
DEMAND5	10	4,681	2,137	11	825	467	612	100
DEMAND6	11	4,365	2,137	11	825	467	612	71
	12							
CUST1	13	720,968	625,983	2,306	88,079	1,384	209	2
CUST2	14	720,104	625,983	2,306	87,703	1,384	209	2
CUST3	15	718,043	625,983	2,306	88,079	70	-	-
CUST4	16	88,014,484	68,858,350	253,660	17,859,926	348,768	52,668	5,700
CUST5	17	1,082	-	-	-	-	-	-
CUST6	18	$7,605,848	$5,571,229	$20,523	$1,937,570	$30,436	$4,596	$44
CUST7	19	$31,455,206	$27,358,292	$100,783	$3,841,836	$60,968	$9,908	$87
CUST8	20	$14,241,926	$13,307,953	$49,024	$871,173	$11,969	$1,807	$0
CUST9	21	$1,671,606	$1,306,670	$4,814	$346,459	$5,442	$822	$8
CUST10	22	719,628	625,839	2,229	88,045	1,384	209	2
PTD	23	$10,361,405,596	$4,706,366,301	$11,489,444	$1,847,837,806	$1,047,160,380	$1,504,898,074	$225,854,189
STM LABOR	24	$29,977,440	$10,615,536	$21,125	$5,452,367	$3,665,096	$5,764,751	$889,746
NUC LABOR	25	$38,142,817	$14,259,949	$19,976	$7,006,127	$4,546,963	$6,918,380	$1,070,779
OTHER P LABOR	26	$4,696,599	$1,830,077	$1,779	$869,443	$548,397	$810,805	$125,802
DIST PLT	27	$3,310,531,287	$1,949,357,887	$8,906,199	$541,695,832	$225,346,103	$292,950,597	$37,769,979
DIST OPS LABOR	28	$6,769,795	$3,876,727	$17,759	$1,182,811	$456,879	$590,912	$86,614
DIST MAINT LABOR	29	$12,672,814	$6,890,294	$33,741	$2,222,312	$1,086,706	$1,418,577	$178,810
Subtotal Payroll	30	$136,693,990	$63,440,492	$169,522	$23,933,803	$13,376,415	$20,004,481	$3,047,560
Payroll	31	$177,292,255	$82,282,388	$219,870	$31,042,168	$17,349,225	$25,945,834	$3,952,689
TPIS	32	$11,188,551,576	$5,085,491,838	$12,455,450	$1,993,739,497	$1,129,469,504	$1,626,599,423	$244,338,977
TD	33	$3,310,531,287	$1,949,357,887	$8,906,199	$541,695,832	$225,346,103	$292,950,597	$37,769,979
Net Plant	34	$6,936,005,328	$3,247,939,342	$8,841,097	$1,225,585,672	$676,828,781	$968,056,116	$144,086,157
Rate Base	35	$6,002,137,257	$2,774,372,242	$7,443,630	$1,061,543,661	$593,989,327	$854,397,851	$127,496,345
Dist Plant xCCN	36	$3,308,565,453	$1,949,357,887	$8,906,199	$541,695,832	$225,346,103	$292,950,597	$37,769,979
PTD xCCN	37	$10,359,439,762	$4,706,366,301	$11,489,444	$1,847,837,806	$1,047,160,380	$1,504,898,074	$225,854,189
TD xCCN	38	$3,308,565,453	$1,949,357,887	$8,906,199	$541,695,832	$225,346,103	$292,950,597	$37,769,979
TPIS xCCN	39	$11,186,585,742	$5,085,491,838	$12,455,450	$1,993,739,497	$1,129,469,504	$1,626,599,423	$244,338,977
Prod Plant	41	$3,136,898,257	$1,226,579,075	$1,149,273	$581,095,947	$365,621,008	$539,189,292	$83,677,712
Gen Plant	42	$570,466,640	$264,756,954	$707,468	$99,883,220	$55,823,949	$83,484,937	$12,718,420
Int Plant	43	$256,679,341	$114,368,583	$258,538	$46,018,470	$26,485,175	$38,216,412	$5,766,368

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(ALLOCATION AMOUNT)

Allocation Factor	TAI Alloc. No.	KS Central Total	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
	1								
ENERGY1	2	20,713,055,208	670,106,260	15,408,203	1,592,846,190	19,236,387	140,943,863	2,395,558	114,488,647
ENERGY2	3	19,394,006,001	621,764,101	14,296,639	1,533,809,849	18,523,421	135,720,000	2,222,740	106,229,318
ENERGYFUEL	4	$380,870,635	$12,223,224	$296,132	$28,718,669	$341,904	$2,522,751	$49,886	$2,030,485
	5								
DEMAND1	6	4,313	157	5	207	0	18	1	-
DEMAND2	7	4,142	145	4	198	0	18	1	-
DEMAND3	8	3,348	118	3	197	2	17	1	4
DEMAND4	9	100.00%	3.41%	0.09%	6.39%	0.05%	0.56%	0.02%	0.30%
DEMAND5	10	4,681	202	9	245	16	26	3	26
DEMAND6	11	4,365	202	9	-	-	-	3	26
	12								
CUST1	13	720,968	1,566	313	3	1	1	40	1,082
CUST2	14	720,104	1,566	313	30	8	1	39	561
CUST3	15	718,043	1,566	-	-	-	-	40	-
CUST4	16	88,014,484	394,632	78,876	85,500	2,016	2,850	9,828	61,710
CUST5	17	1,082	-	-	-	-	-	-	1,082
CUST6	18	$7,605,848	$34,454	$6,885	$66	$22	$22	$0	$0
CUST7	19	$31,455,206	$68,908	$14,425	$0	$0	$0	$0	$0
CUST8	20	$14,241,926	$0	$0	$0	$0	$0	$0	$0
CUST9	21	$1,671,606	$6,161	$1,231	$0	$0	$0	$0	$0
CUST10	22	719,628	1,562	313	3	1	1	40	-
PTD	23	$10,361,405,596	$340,082,546	$11,468,872	$482,670,222	$5,800,144	$42,717,352	$5,022,725	$130,037,540
STM LABOR	24	$29,977,440	$985,197	$23,810	$2,193,522	$24,433	$193,367	$4,195	$144,295
NUC LABOR	25	$38,142,817	$1,279,676	$32,862	$2,601,025	$25,296	$227,990	$6,576	$147,219
OTHER P LABOR	26	$4,696,599	$160,145	$4,299	$301,541	$2,544	$26,294	$932	$14,541
DIST PLT	27	$3,310,531,287	$99,329,975	$4,981,645	$32,387,965	$2,054,804	$3,472,592	$3,608,133	$108,669,577
DIST OPS LABOR	28	$6,769,795	$202,766	$10,644	$152,292	$9,636	$16,284	$5,168	$161,303
DIST MAINT LABOR	29	$12,672,814	$473,694	$23,005	$122,202	$7,762	$13,121	$8,541	$194,050
Subtotal Payroll	30	$136,693,990	$4,047,222	$127,788	$7,018,980	$88,128	$622,534	$32,115	$784,950
Payroll	31	$177,292,255	$5,249,252	$165,742	$9,103,624	$114,302	$807,427	$41,654	$1,018,080
TPIS	32	$11,188,551,576	$365,444,089	$12,279,723	$524,526,661	$6,310,610	$46,424,304	$5,271,197	$136,200,303
TD	33	$3,310,531,287	$99,329,975	$4,981,645	$32,387,965	$2,054,804	$3,472,592	$3,608,133	$108,669,577
Net Plant	34	$6,936,005,328	$224,613,812	$7,898,513	$298,942,776	$3,953,509	$26,588,435	$3,702,530	$98,968,587
Rate Base	35	$6,002,137,257	$194,871,390	$6,737,712	$267,936,548	$3,488,506	$23,810,140	$3,226,511	$82,823,393
Dist Plant xCCN	36	$3,308,565,453	$99,329,975	$4,981,645	$32,387,965	$2,054,804	$3,472,592	$1,642,299	$108,669,577
PTD xCCN	37	$10,359,439,762	$340,082,546	$11,468,872	$482,670,222	$5,800,144	$42,717,352	$3,056,891	$130,037,540
TD xCCN	38	$3,308,565,453	$99,329,975	$4,981,645	$32,387,965	$2,054,804	$3,472,592	$1,642,299	$108,669,577
TPIS xCCN	39	$11,186,585,742	$365,444,089	$12,279,723	$524,526,661	$6,310,610	$46,424,304	$3,305,363	$136,200,303
Prod Plant	41	$3,136,898,257	$107,109,599	$2,886,134	$200,328,295	$1,666,283	$17,459,795	$629,345	$9,506,498
Gen Plant	42	$570,466,640	$16,890,320	$533,301	$29,292,391	$367,786	$2,598,027	$134,028	$3,275,839
Int Plant	43	$256,679,341	$8,471,222	$277,551	$12,564,048	$142,680	$1,108,925	$114,444	$2,886,925

EVERGY KANSAS CENTRAL
PEAK & AVERAGE COST OF SERVICE STUDY
(ALLOCATION PERCENT)

Allocation Factor	TAI Alloc. No.	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day	Special Contracts	Interruptible Contract	Large Tire Manufacturer	EV	Lighting
	1														
ENERGY1	2	100.00%	33.93%	0.08%	18.05%	12.45%	20.05%	3.09%	3.24%	0.07%	7.69%	0.09%	0.68%	0.01%	0.55%
ENERGY2	3	100.00%	33.63%	0.08%	17.89%	12.34%	20.35%	3.16%	3.21%	0.07%	7.91%	0.10%	0.70%	0.01%	0.55%
ENERGYFUEL	4	100.00%	34.71%	0.09%	18.04%	12.33%	19.67%	3.04%	3.21%	0.08%	7.54%	0.09%	0.66%	0.01%	0.53%
	5														
DEMAND1	6	100.00%	45.37%	-0.02%	19.10%	10.69%	13.72%	2.16%	3.63%	0.11%	4.80%	0.00%	0.41%	0.03%	0.00%
DEMAND2	7	100.00%	45.80%	0.01%	18.77%	10.52%	13.80%	2.24%	3.50%	0.10%	4.78%	0.00%	0.44%	0.03%	0.00%
DEMAND3	8	100.00%	41.63%	0.07%	18.45%	11.25%	15.88%	2.50%	3.53%	0.08%	5.88%	0.06%	0.52%	0.03%	0.11%
DEMAND4	9	100.00%	39.10%	0.04%	18.52%	11.66%	17.19%	2.67%	3.41%	0.09%	6.39%	0.05%	0.56%	0.02%	0.30%
DEMAND5	10	100.00%	45.65%	0.25%	17.63%	9.98%	13.08%	2.15%	4.32%	0.20%	5.22%	0.33%	0.56%	0.07%	0.56%
DEMAND6	11	100.00%	48.95%	0.26%	18.91%	10.70%	14.03%	1.62%	4.63%	0.22%	0.00%	0.00%	0.00%	0.08%	0.60%
	12														
CUST1	13	100.00%	86.83%	0.32%	12.22%	0.19%	0.03%	0.00%	0.22%	0.04%	0.00%	0.00%	0.00%	0.01%	0.15%
CUST2	14	100.00%	86.93%	0.32%	12.18%	0.19%	0.03%	0.00%	0.22%	0.04%	0.00%	0.00%	0.00%	0.01%	0.08%
CUST3	15	100.00%	87.18%	0.32%	12.27%	0.01%	0.00%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
CUST4	16	100.00%	78.24%	0.29%	20.29%	0.40%	0.06%	0.01%	0.45%	0.09%	0.10%	0.00%	0.00%	0.01%	0.07%
CUST5	17	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CUST6	18	100.00%	73.25%	0.27%	25.47%	0.40%	0.06%	0.00%	0.45%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST7	19	100.00%	86.98%	0.32%	12.21%	0.19%	0.03%	0.00%	0.22%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST8	20	100.00%	93.44%	0.34%	6.12%	0.08%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST9	21	100.00%	78.17%	0.29%	20.73%	0.33%	0.05%	0.00%	0.37%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%
CUST10	22	100.00%	86.97%	0.31%	12.23%	0.19%	0.03%	0.00%	0.22%	0.04%	0.00%	0.00%	0.00%	0.01%	0.00%
PTD	23	100.00%	45.42%	0.11%	17.83%	10.11%	14.52%	2.18%	3.28%	0.11%	4.66%	0.06%	0.41%	0.05%	1.26%
STM LABOR	24	100.00%	35.41%	0.07%	18.19%	12.23%	19.23%	2.97%	3.29%	0.08%	7.32%	0.08%	0.65%	0.01%	0.48%
NUC LABOR	25	100.00%	37.39%	0.05%	18.37%	11.92%	18.14%	2.81%	3.35%	0.09%	6.82%	0.07%	0.60%	0.02%	0.39%
OTHER P LABOR	26	100.00%	38.97%	0.04%	18.51%	11.68%	17.26%	2.68%	3.41%	0.09%	6.42%	0.05%	0.56%	0.02%	0.31%
DIST PLT	27	100.00%	58.88%	0.27%	16.36%	6.81%	8.85%	1.14%	3.00%	0.15%	0.98%	0.06%	0.10%	0.11%	3.28%
DIST OPS LABOR	28	100.00%	57.27%	0.26%	17.47%	6.75%	8.73%	1.28%	3.00%	0.16%	2.25%	0.14%	0.24%	0.08%	2.38%
DIST MAINT LABOR	29	100.00%	54.37%	0.27%	17.54%	8.58%	11.19%	1.41%	3.74%	0.18%	0.96%	0.06%	0.10%	0.07%	1.53%
Subtotal Payroll	30	100.00%	46.41%	0.12%	17.51%	9.79%	14.63%	2.23%	2.96%	0.09%	5.13%	0.06%	0.46%	0.02%	0.57%
Payroll	31	100.00%	46.41%	0.12%	17.51%	9.79%	14.63%	2.23%	2.96%	0.09%	5.13%	0.06%	0.46%	0.02%	0.57%
TPIS	32	100.00%	45.45%	0.11%	17.82%	10.09%	14.54%	2.18%	3.27%	0.11%	4.69%	0.06%	0.41%	0.05%	1.22%
TD	33	100.00%	58.88%	0.27%	16.36%	6.81%	8.85%	1.14%	3.00%	0.15%	0.98%	0.06%	0.10%	0.11%	3.28%
Net Plant	34	100.00%	46.83%	0.13%	17.67%	9.76%	13.96%	2.08%	3.24%	0.11%	4.31%	0.06%	0.38%	0.05%	1.43%
Rate Base	35	100.00%	46.22%	0.12%	17.69%	9.90%	14.23%	2.12%	3.25%	0.11%	4.46%	0.06%	0.40%	0.05%	1.38%
Dist Plant xCCN	36	100.00%	58.92%	0.27%	16.37%	6.81%	8.85%	1.14%	3.00%	0.15%	0.98%	0.06%	0.10%	0.05%	3.28%
PTD xCCN	37	100.00%	45.43%	0.11%	17.84%	10.11%	14.53%	2.18%	3.28%	0.11%	4.66%	0.06%	0.41%	0.03%	1.26%
TD xCCN	38	100.00%	58.92%	0.27%	16.37%	6.81%	8.85%	1.14%	3.00%	0.15%	0.98%	0.06%	0.10%	0.05%	3.28%
TPIS xCCN	39	100.00%	45.46%	0.11%	17.82%	10.10%	14.54%	2.18%	3.27%	0.11%	4.69%	0.06%	0.41%	0.03%	1.22%
Prod Plant	41	100.00%	39.10%	0.04%	18.52%	11.66%	17.19%	2.67%	3.41%	0.09%	6.39%	0.05%	0.56%	0.02%	0.30%
Gen Plant	42	100.00%	46.41%	0.12%	17.51%	9.79%	14.63%	2.23%	2.96%	0.09%	5.13%	0.06%	0.46%	0.02%	0.57%
Int Plant	43	100.00%	44.56%	0.10%	17.93%	10.32%	14.89%	2.25%	3.30%	0.11%	4.89%	0.06%	0.43%	0.04%	1.12%

EVERGY KANSAS METRO
Residential Customer Cost Analysis

		Total Metro	Residential Allocation	Evergy COC Residential Amount	CURB COC Residential Amount
Gross Plant					
369	Services	$92,899,911	88.89%	$82,581,909	$82,581,909
370	Meters	$23,458,261	80.33%	$18,843,027	$18,843,027
370.02	AMI Meters	$64,878,841	80.33%	$52,114,425	$52,114,425
	Total Gross Plant	$181,237,013		$153,539,361	$153,539,361
Depreciation Reserve					
	Services	$49,269,655	88.89%	$43,797,482	$43,797,482
	Meters	$17,580,581	80.33%	$14,121,736	$14,121,736
	AMI Meters	$7,316,126	80.33%	$5,876,734	$5,876,734
	Total Depreciation Reserve	$74,166,362		$63,795,952	$63,795,952
Total Net Plant		$107,070,651		$89,743,409	$89,743,409
Operation & Maintenance Expenses					
586	Meters Operation	($137,297)	80.33%	($110,285)	-$110,285
597	Maintenance of Meters	$172,596	80.33%	$138,639	$138,639
902	Meter Reading	$1,831,100	88.53%	$1,621,016	$1,621,016
903	Customer Records & Collections	$5,460,889	88.38%	$4,826,486	$4,826,486
905	Miscellaneous Customer Accounts	$2,454,541	88.38%	$2,169,392	$2,169,392
	Total O & M Expenses	$9,781,829		$8,645,248	$8,645,248
Depreciation Expense (per Juris. Study)					
	Services	$2,080,958	88.89%	$1,849,835	$1,849,835
	Meters	$396,445	80.33%	$318,447	$318,447
	AMI Meters	$4,398,785	80.33%	$3,533,358	$3,533,358
	Total Depreciation Expense	$6,876,188		$5,701,640	$5,701,640
Revenue Requirement					
	Interest			$1,883,233	$1,997,404
	Equity return			$4,783,324	$4,075,091
	Federal Income Tax @21.00%			$1,271,516	$1,083,252
	Revenue For Return			$7,938,073	$7,155,747
	O & M Expenses			$8,645,248	$8,645,248
	Depreciation Expense			$5,701,640	$5,701,640
	Subtotal Customer Revenue Requirement			$22,284,961	$21,502,635
	Total Revenue Requirement			$22,284,961	$21,502,635
	Number of Customers			236,721	236,721
	Number of Bills			2,840,652	2,840,652
	TOTAL MONTHLY CUSTOMER COST			$7.85	$7.57

EVERGY KANSAS CENTRAL
Residential Customer Cost Analysis

		Total Central	Evergy COC Residential Amount	CURB COC Residential Amount
Gross Plant				
369	Services	$195,105,191	$170,090,642	$170,090,642
370	Meters	$43,365,209	$33,926,879	$33,926,879
370.02	AMI Meters	$136,482,017	$106,777,045	$106,777,045
	Total Gross Plant	$374,952,418	$310,794,566	$310,794,566
Depreciation Reserve				
	Services	$100,169,509	$87,326,718	$87,326,718
	Meters	$6,432,644	$5,032,595	$5,032,595
	AMI Meters	$19,294,070	$15,094,763	$15,094,763
	Total Depreciation Reserve	$125,896,223	$107,454,077	$107,454,077
Total Net Plant		$249,056,195	$203,340,489	$203,340,489
Operation & Maintenance Expenses				
586	Meters Operation	$1,402,747	$1,097,443	$1,097,443
597	Maintenance of Meters	$416,397	$325,769	$325,769
902	Meter Reading	$3,327,695	$2,892,749	$2,892,749
903	Customer Records & Collections	$15,170,571	$13,194,665	$13,194,665
903	Customer Records & Collections (Interest)	$17,079,052	$14,854,574	$14,854,574
905	Miscellaneous Customer Accounts	$7,740,427	$6,732,267	$6,732,267
	Total O & M Expenses	$45,136,889	$39,097,468	$39,097,468
Depreciation Expense (per Juris. Study)				
	Services	$4,384,481	$3,822,344	$3,822,344
	Meters	$2,052,060	$1,605,434	$1,605,434
	AMI Meters	$9,985,942	$7,812,527	$7,812,527
	Total Depreciation Expense	$16,422,483	$13,240,305	$13,240,305
Revenue Requirement				
	Interest		$4,239,693	$4,310,198
	Equity return		$10,845,885	$9,637,729
	Federal Income Tax @21.00%		$2,883,083	$2,561,928
	Revenue For Return		$17,968,661	$16,509,855
	O & M Expenses		$39,097,468	$39,097,468
	Depreciation Expense		$13,240,305	$13,240,305
	Subtotal Customer Revenue Requirement		$70,306,433	$68,847,627
	Total Revenue Requirement		$70,306,433	$68,847,627
	Number of Customers		625,983	625,983
	Number of Bills		7,511,791	7,511,791
	TOTAL MONTHLY CUSTOMER COST		$9.36	$9.17

CERTIFICATE OF SERVICE

23-EKCE-775-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 29th day of August, 2023, to the following:

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