BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

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In the Matter of the Petition of Evergy Kansas Central, Inc., Evergy Kansas South, Inc., and Evergy Metro, Inc. for Determination of the Ratemaking Principles and Treatment that Will Apply to the Recovery in Rates of the Cost to be Incurred for Certain Electric Generation Facilities under K.S.A. 66-1239.

Docket No. 25-EKCE-207-PRE

POST HEARING BRIEF OF THE KANSAS INDUSTRIAL CONSUMERS GROUP, INC. AND THE KANSAS AGRICULTURE ASSOCIATIONS

Confidential Information Identified by Asterisks and Underline

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COMES NOW Kansas Industrial Consumers Group, Inc. ("KIC")¹ and the Kansas Agriculture Associations ("KAA") (collectively "KIC") for their Post Hearing Brief, and states to the State Corporation Commission of the State of Kansas ("Commission" or "KCC") as follows:

I. <u>PROCEDURAL HISTORY</u>

1. On November 6, 2024, Evergy² filed its Petition for the Predetermination of Ratemaking Principles and Treatment pursuant to K.S.A. 66-1239 (the "Petition").³ In its Petition, Evergy Kansas Central ("Evergy" or "EKC") requested predetermination for projects it has denominated as (a) the "Viola Plant" – a 710 MW natural gas generation plant; (b) the "McNew Plant" – a 710 MW natural gas generation plant (often jointly referred to in this document as the "CCGTs" or the "natural gas projects"); and (c) the "Kansas Sky Solar Project" – a 200 MW_{DC} (159 MW_{AC}) solar generation facility.⁴

2. Evergy stated in its Petition and later in the Supplemental Testimony of witness Darrin Ives, that Evergy Kansas Central will acquire a 50 percent stake in the McNew Plant, as well as a 50 percent stake in the Viola Plant, with the remaining 50 percent interest in each plant to be acquired by Evergy Missouri West, Inc.⁵

¹ KIC includes Kansas Industrial Consumers Group, Inc., Associated Purchasing Services, Cargill Incorporated, The Goodyear Tire and Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, Spirit AeroSystems, Inc. Also joining in this Post Hearing Brief is the Kansas Agriculture Group, including the Kansas Grain and Feed Association, the Kansas Agribusiness Retailers Association, and Renew Kansas Biofuels Association.

² Evergy is defined by KIC herein to include Evergy Kansas Central, Inc. (EKC) and Evergy Kansas South (EKS).

³ See Petition of Evergy Kansas Central, Inc., Evergy Kansas South, Inc., and Evergy Metro, Inc. for Determination of Ratemaking Principles and Treatment, ¶ 6, KCC Docket No. 25-EKCE-207-PRE (Nov. 6, 2024) [hereinafter Evergy Petition].

⁴ Id. at ¶ 6.

⁵ See id. See also Supplemental Direct Testimony of Darrin R. Ives, KCC Docket No. 25-EKCE-207-PRE, p. 2-3 (Feb. 14, 2025).

3. Throughout this Docket, the parties have served and responded to numerous discovery requests. Several intervenors also filed Direct, Rebuttal, Cross-Answering, and Supplemental testimony.

4. On April 9 through April 11, 2025, the parties met for a Settlement Conference and discussions. Ultimately, the parties settled on the Kansas Sky solar project.⁶ However, a majority of the parties were unable to reach a settlement on the natural gas plants.⁷

5. The parties to enter into the Non-Unanimous Partial Settlement Agreement for the Viola and McNew plants were the Staff of the State Corporation Commission of the State of Kansas ("Staff"); Evergy; KPP Energy, Natural Resources Defense Council, Midwest Energy, Inc.; The Board of County Commissioners of Johnson County, Kansas; City of Lawrence, Kansas; Atmos Energy Corporation; HF Sinclair El Dorado Refining LLC; Kansas Municipal Energy Agency; and Kansas Gas Service, a division of ONE Gas, Inc.⁸

6. Twenty parties (representing 99%+ of all retail ratepayers) did not support the Non-Unanimous Settlement Agreement. Two parties (Walmart and CCPS Transportation) did not support the agreement, but did not oppose. A list of the parties that did not support the Non-Unanimous Settlement Agreement is as follows:

- Associated Purchasing Services
- The Goodyear Tire & Rubber Company
- Lawrence Paper Company
- Occidental Chemical Corporation
- Spirit AeroSystems, Inc.
- KIC / Kansas Industrial Consumers Group, Inc.
- Kansas Grain and Feed Association
- Kansas Agribusiness Retailers Association

⁶ See Joint Motion for Approval of Unanimous Partial Settlement Agreement Regarding Solar Facility, KCC Docket No. 25-EKCE-207-PRE (Apr. 16, 2025).

⁷ See Joint Motion for Approval of Non-Unanimous Partial Settlement Agreement Regarding Natural Gas Facilities, KCC Docket No. 25-EKCE-207-PRE (Apr. 16, 2025).

- Renew Kansas Biofuels Association
- Cargill, Incorporated
- USD 259 / Wichita Schools
- United States Department of Defense
- Citizens' Utility Ratepayer Board ("CURB")
- Kansas Chamber of Commerce and Industry, Inc.
- Renew Missouri
- Climate + Energy Project
- Wichita Regional Chamber
- Olathe School District USD 233
- Unified School District No. 232, Johnson County, Kansas
- New Energy Economics ("NEE")
- 7. The Commission held an Evidentiary Hearing on April 21 through April 23, 2025,

in which many intervenors in this Docket were present. At the hearing, witnesses were provided by Evergy, Staff, KIC, New Energy Economics, Citizens Utility Ratepayer Board, and Kansas Gas Service. Other parties that provided written testimony included Atmos Energy, Johnson County Kansas, City of Lawrence, Kansas, Natural Resources Defense Council, Wichita Regional Chamber, Climate + Energy Project, and USD 259.

8. In accordance with the Procedural Schedule, the intervenor parties may file their briefs in this Docket until May 28, 2025.

II. <u>INTRODUCTION</u>

As stated in the testimony of Mr. Gorman:

- The EKC Preferred Portfolio is neither reasonable nor accurate.
- Retail ratepayers should not be obligated to pay for new CCGT resources that are not needed nor are the costs of the projects justified to support reliable service to customers.
- The new CCGT resource cannot be operated as "firm dispatchable" until firm gas delivery (infrastructure) and firm gas supply resources become available. Evergy has not determined when, or if, the required firm gas delivery and firm gas

supply will become available to operate the new CCGTs as firm dispatchable resources.

• Evergy assumes its coal resources will be retired 15 years early which falsely suggested the need for new CCGT capacity that will be needed in 2030. Evergy admits the retirement date of coal resources is not known and is not yet planned. Therefore, the new CCGTs are not needed in the years 2029 and 2030.⁹

Evergy is asking the Commission to endorse a very high stakes gamble of retiring a proven reliable and low-cost provider of electric energy (coal generation) before the end of its useful life, and replacing the proven low-cost energy source with a yet to be constructed gas generation facilities with no firm transportation infrastructure, no firm commodity supply, with a history of prediction of both higher and more volatile fuel costs.

At the Hearing, counsel and representatives from the intervening parties convened to litigate matters concerning the proposed Viola and McNew Plants. In their opening statements, KIC and CURB raised significant issues and concerns regarding overall retail rate impact such as cost escalations, fuel price volatility, and the insufficient development of (or plans to develop) natural gas infrastructure.¹⁰ Notably, other intervening parties such as Climate + Energy Project and NEE proposed alternative approaches, advocating shorter-term solutions and the possibility of constructing only one new plant instead of both. These impacts and alternatives, however, appear to have received limited consideration, if any, by Evergy and Staff.

In KIC's view, the most notable aspect of the presentations at the Hearing by Evergy and Staff was not the consideration of resource adequacy – but was instead the marginalization by

⁹ See generally Direct Testimony of Michael P. Gorman, p. 10, KCC Docket No. 25-EKCE-207-PRE (Mar. 14, 2025) [hereinafter Gorman Direct].

¹⁰ See generally Transcript, Vol. 1, pp. 53-64 and Transcript, Vol. 1, pp. 76-85.

Evergy and Staff of retail ratepayers and their issue of retail rate increases. Virtually no discussion or analysis was provided by either Evergy or Staff regarding the retail rate impact on 735,000 retail ratepayers of EKC. Any suggestion by retail ratepayers that it was important to pace or moderate retail rate increases was rebuffed by both Evergy and Staff.

Staff witness Justin Grady testified that a ten percent (10%) annual retail rate increase would be concerning but could be justified because of reliability concerns.¹¹ Staff did not offer alternatives or conditions as to the relentless retail rate increases (including the recent rate increases, pending rate increase, and planned rate increases) by Evergy which will occur if the Commission accepts the position of Evergy and Staff in this Docket.

Staff did not attempt to balance utility and retail ratepayer interest. Staff did not provide options for pacing or extending the material impact of retail rate increases. Instead, Staff stated that retail ratepayers can look forward to material rate increases during the next seven years and beyond.¹²

Staff witness Justin Grady went so far as to state that if EKC had proposed a pacing of the two gas plants over a longer period of time – that Staff would have opposed any such EKC plan as inadequate.¹³ This Staff position was taken despite the self-inflicted reduction in capacity that both Evergy and Staff are endorsing by the retirement of two Jeffrey Energy coal plants in 2030 with 1,350 MW of capacity, as part of the EKC "Preferred Portfolio."¹⁴

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¹¹ Transcript. Vol. 2, p. 467, Lines 1-15.

¹² See Transcript. Vol. 2, p. 468 – 472.

¹³ See Transcript. Vol. 2, p. 494 – 495.

¹⁴ See 2024 Kansas Integrated Resource Plan Update (May 17, 2024) <u>https://investors.evergy.com/static-files/78aae2b0-9c48-459e-89fe-79fd57205ee2</u>. [hereinafter 2024 IRP Update]. See also Direct Testimony of Justin Grady, p. 28-29, KCC Docket No. 25-EKCE-207-PRE (Mar. 14, 2025) (discussing the relationship between the Jeffrey coal retirements and the proposed CCGTs) [hereinafter Grady Direct] and Evergy's response to KIC 1-2, KCC Docket No. 25-EKCE-207-PRE.

Retail ratepayers of EKC are being subjected to an avalanche of rate increases. When viewed as a whole, the Commission is presiding over the longest sequence of retail rate increases in the history of Kansas.

Evidence at Hearing was established that EKC increased retail rates by 7.7 percent from 2023 to 2024¹⁵; the Transmission Delivery Charge ("TDC") increased by 2.4 percent on May 1, 2025¹⁶; and that EKC has a pending Application for a General Rate Increase for about 9 percent to be decided by the Commission in September 2025.¹⁷

These increases are before and separate from the estimated increases in this case of 8.6 percent for the Viola and McNew gas plants and the estimated increase of 0.7 percent for the Kansas Sky Solar Project – for a total of 9.3 percent. ¹⁸

On the heels of these increases are (i) Evergy's planned additional EKC natural gas project of 650 MW in 2031, and (ii) Evergy's 5-year capital spending plan of Evergy that has risen from \$6 billion at the time of the merger in 2018, to a 5-year capital spending program of \$17.5 billion in 2025.¹⁹

In addition, the Southwest Power Pool ("SPP") has increased its project spending to the highest levels in its history – and Kansans will pay about 20 percent of these costs in part through the TDC charge of EKC that increases on or near May 1 of each year.²⁰

¹⁵ See generally KCC Docket 23-EKCE-775-RTS. See also KIC 10-1, KCC Docket No. 25-EKCE-207-PRE.

¹⁶ See generally Application to Increase Transmission Delivery Charge, KCC Docket No. 25-EKCE-359-TAR (Mar 20, 2025) <u>https://estar.kcc.ks.gov/estar/ViewFile.aspx/S202503200855348940.pdf?Id=33be97b2-23f8-4ed4-9a72-a7ce30423dd3</u>.

¹⁷ See generally Joint Application, KCC Docket No. 25-EKCE-294-RTS (Jan. 31, 2025) <u>https://estar.kcc.ks.gov/estar/ViewFile.aspx/S202501311503406282.pdf?Id=fd402050-b220-416c-b87f-5300ea5e8484</u>.

¹⁸ See generally Evergy Petition, supra note 3.

¹⁹ Transcript, Vol 1., p. 150, line 19.

²⁰ See SPP 2024 Integrated Transmission Planning Assessment Report, p.13, <u>https://www.spp.org/media/2229/2024-itp-assessment-report-v10.pdf</u> [hereinafter 2024 SPP ITP Report].

Evergy advocates for retail ratepayers to pay for two complete generation systems – (1) the two new natural gas plants at a cost that has doubled in one year and has no cost cap and no required gas infrastructure or commodity, and (2) the retirement of existing Jeffrey coal units, which have "certainly been maintained to all the appropriate utility standards" over the years – as paid by retail ratepayers.²¹ The only so-called benefit offered by Evergy to retail ratepayers was that the \$2 billion of undepreciated plant at Jeffrey could be repaid to EKC through securitization at a lower rate than the rate-of-return that is paid for assets that are used to provide public service to retail ratepayers.

Evergy offers its "Hobson's Choice" -

- Unless you agree to this enormous amount of spending which is not capped which may be at or near the top of the market for gas plants,
- and huge increases in retail electric rates caused by these enormous capital spending levels,
- you will not have adequate supplies of electric power.

It's all or nothing. Evergy has the only options. Either follow Evergy, or Kansans will live in darkness, and freeze in winter and bake in summer.

As in most cases in life – this is not the case. Many options exist.

Evergy attempted throughout the Hearing and its Post Hearing Brief, to marginalize the positions of retail ratepayers such as KIC, CURB, and the Department of Defense – to diminish the importance of retail rate increases for 735,000 retail ratepayers in Kansas. Evergy treated the groups advocating for increased use of renewable energy / sustainability – including Climate + Energy Project and New Energy Economics - in the same manner.

²¹ Transcript, Vol. 1., p. 142, Lines 9-10.

Evergy took the position throughout this Docket, that KCC Staff agrees with the Evergy position – and that the voices of retail ratepayers do not matter. Only the voices of Evergy and KCC Staff should be heard by the Commission.

Evergy treats the Testimony of KCC Staff Witness Grady like a political endorsement.

Except there is a difference – this is not a contest for political office, it is a Docket that receives evidence and considers that evidence in a fair and impartial manner without granting any parties views more favorable consideration because they are a utility or a part of the Commission Staff.

This Docket is replete with examples of elevating the Evergy – Staff agreed position in this Docket, to diminish the everyone else.

The so-called Evergy "Rebuttal Testimony" in this Docket was not really rebuttal testimony. It was not noteworthy for its content but was noteworthy for the fact that it cited on twenty-six (26) occasions the pre-filed Testimony of KCC Staff Witness Grady.²²

As outrageous as was the so-called "Rebuttal Testimony" of Evergy, in its Initial Post Hearing Brief, Evergy doubled down on the KCC Staff Witness Grady references for a total of sixty-two (62) references.²³

While Evergy and Staff try to paint a different picture – the fact is that twenty (20) parties oppose the gas plants settlements – 99%+ of the retail ratepayer groups.

²² See generally Rebuttal Testimony of Darrin R. Ives, KCC Docket No. 25-EKCE-207-PRE; Rebuttal Testimony of Cody VandeVelde, KCC Docket No. 25-EKCE-207-PRE; Rebuttal Testimony of Ron Klote, KCC Docket No. 25-EKCE-207-PRE; and Rebuttal Testimony of Ron Carlson, KCC Docket No. 25-EKCE-207-PRE; and Rebuttal Testimony of J. Kyle Olson, KCC Docket No. 25-EKCE-207-PRE.

²³ Evergy Initial Brief, p. 8, 10, 15, 18, 19, 21, 23, 26-28, 30, 31, 33, 35, 36, 40, 46, 49-56, KCC Docket No. 25-EKCE-207-PRE.

Retail ratepayer rights are equal to - not lesser than - the rights of the utility or KCC Staff. We are hopeful that the attempts to marginalize the concerns of retail ratepayers will not succeed with the Commission.

Retail ratepayers are entitled to respect by the Commission. Their interests should not be relegated to a lower level than the interests of Evergy, and the position of Staff.

Retail rate impact is important to residential consumers, commercial and manufacturing companies, schools, and to local, state, and federal government consumers. Thousands of EKC retail ratepayers live on fixed incomes and 11.4 percent of Kansans live below the poverty level. Businesses must have affordable electric power, or they will not prosper, will fail – or relocate from Kansas to another state.

A Commission that does not give retail rate impact the utmost consideration in its decisions is not regulating in the public interest.

III. EXECUTIVE SUMMARY OF KIC'S ARGUMENTS

Under K.S.A. 66-1239 and the prudence standard set forth in K.S.A. 66-128 *et seq.*, the Commission must determine whether Evergy's proposed CCGT facilities are consistent with its most recent preferred resource plan, and if its most recent preferred plan is reasonable, reliable, and efficient.

Evergy bears the burden of proof to demonstrate that its proposal meets these statutory requirements and is in the public interest.

KIC does not believe that Evergy has met its burden of proof in this Docket.

In this Docket, Evergy lacks substantial evidence that it has met any of the statutory requirements. Instead, it relies on KCC Staff to make its case – specifically 88 times. However, the burden of proof in this Docket is on Evergy.

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The evidentiary record in this Docket raises serious concerns about the prudence and necessity of the proposed gas facilities. Since 2018, Evergy's capital expenditures have tripled, contributing to significant rate increases for customers.²⁴ Despite this trend, the company proposes to move forward with high-cost gas infrastructure that does not offer the lowest net present value revenue requirement and relies heavily on speculative assumptions, most notably, the early (but "flexible") retirement of coal plants.

Evergy has failed to provide a total project Definitive Cost Estimate for the gas plants, in direct contravention of statutory requirements. This lack of transparency undermines the Commission's ability to evaluate the full financial impact on ratepayers. The proposal is further weakened by the absence of firm gas delivery and supply contracts, which calls into question the reliability of the proposed facilities during peak demand or supply disruptions.

Evergy's preferred plan does not establish the viability of operating the CCGTs as "firm dispatchable resources." Evergy acknowledges that it must have firm gas delivery capacity and firm gas supply to operate the CCGT resources in this manner. The record shows that Evergy has not made that demonstration. Also, Evergy makes a false assumption in the planning study that it will retire its coal units in 2030, despite the record that illustrating it has no such plan to retire those resources in 2030. Evergy has provided no support for its statement that the units cannot be reliably operated through the current commission approved retirement dates of 2045. Evergy has refused to commit to binding coal retirement dates while simultaneously seeking predetermination of major new gas investments. This reflects a lack of strategic coherence in its resource planning.

²⁴ Within this same timeline since 2019, Evergy's customer satisfaction has ranked below average comparatively to peer utilities in the Midwest region. *See* Press Release, 2024 U.S. Electric Utility Residential Customer Satisfaction Study, p.5 (Dec. 18 2024) <u>https://tinyurl.com/ytptcfh8</u> and Press Release, 2024 U.S. Electric Utility Business Customer Satisfaction Study, p. 5 (Nov. 13 2024) <u>https://tinyurl.com/y6zkkftr</u>.

This inconsistency suggests that the company's long-term planning lacks the discipline and accountability that prudent utility management demands.

Reviewed as a whole, these deficiencies indicate that Evergy has not met its burden under the applicable legal standards. The proposed gas plants and Evergy's Preferred Plan have not been shown to be reasonable, reliable, or efficient, nor have they been demonstrated to be consistent with a least-cost and most efficient energy strategy.

Based on the evidence presented, the Commission should deny Evergy's Petition for predetermination of ratemaking principles, and similarly not approve the Non-Unanimous Settlement Agreement.

IV. LEGAL STANDARDS

A. K.S.A. 66-1239

In accordance with K.S.A. 2023 Supp. 66-1239, a public utility, prior to acquiring a stake in a generating facility, may file with the Commission a petition for a determination of ratemaking principles and treatment to be applied to the recovery in rates of the cost to be incurred by the utility in acquiring such stake in the facility during its expected useful life.²⁵ An evidentiary standard applicable to a utility seeking determination of rate-making principles and treatment under K.S.A. 66-1239(c)(1) is that the "public utility's stake in the generating facility [must be] consistent with the public utility's most recent preferred plan and resource acquisition strategy submitted to the commission."²⁶ Throughout this document K.S.A. 66-1239 is referred to as the "Predetermination Statute."

²⁵ K.SA 66-1239(c)(1)(A), as amended.

²⁶ K.SA 66-1239(c)(2).

1. Relevant Preferred Plans under K.S.A. 66-1239.

At the time Evergy filed this Docket, the 2024 IRP was the "most recent preferred plan and resource acquisition strategy" (the "2024 IRP Update").²⁷ However, Evergy has since filed its 2025 IRP with the Commission, which contains delayed retirements of coal facilities, among the addition of other proposed CCGT projects (the "2025 IRP Update").²⁸

KIC filed a motion on May 9, 2025 to admit the 2025 IRP Update to the record because it is the most recent preferred plan for purposes of K.S.A. 66-1239(c)(2).²⁹ The Commission agreed to admit the 2025 IRP Update because of the "momentous [impact of this proceeding on] future reliability, affordability, and the appropriate resource mix for Evergy's customers."³⁰

The EKC 2025 Annual Update materially changes the EKC 2024 Integrated Resource Plan in a very material manner, by extending coal generation retirement dates, connecting coal facilities to natural gas, reducing solar additions, adding wind energy, and adding 830 MW of additional natural gas generation.³¹ The 2025 IRP Update:

- Extends "Lawrence 4" coal generation (111 MW) from 2028 to 2032. Lawrence 4 was previously scheduled to be retired by EKC in 2024.
- Converts "Lawrence 5" (374 MW) to natural gas but extends the natural gas conversion from 2028 to 2032.

²⁷ 2024 IRP Update, *supra* note 14. See also 2025 Integrated Resource Plan Update (May 2, 2025) <u>https://investors.evergy.com/2025IRPUpdate</u> (admitted into evidentiary record as Exhibit KIC 15, by Commission Order dated May 15, 2025) [hereinafter 2025 IRP Update – KIC Exhibit 15].

²⁸ 2025 IRP Update – KIC Exhibit 15, supra note 27.

²⁹ See Motion to File as an Exhibit in this Docket, the Annual Update to the Integrated Resource Plan of Evergy Kansas Central, KCC Docket No. 25-EKCE-207-PRE (May 9, 2025). See also generally KIC and KAA Reply to Evergy and Staff's Joint Response in Opposition, KCC Docket No. 25-EKCE-207-PRE (May 13, 2025).

³⁰ See Order Granting KIC's Motion to File the 2025 Annual Update Integrated Resource Plan as an Exhibit, KCC Docket No. 25-EKCE-207-PRE, ¶ 4-6 (May 15, 2025).

³¹ 2025 IRP Update – KIC Exhibit 15, supra note 27.

- Delays retirement of "Jeffrey 2" (664 MW) in 2030 and illustrates that it will instead be converted to natural gas generation in 2030.
- Keeps the retirement of "Jeffrey 3" (673 MW) in 2030.³²

The 2024 Integrated Resource Plan of EKC included:

- o 325 MW of new gas generation in 2029.
- o 325 MW of new gas generation in 2030.
- \circ 650 MW of new gas generation in 2031.³³

The 2025 – Annual Update of EKC includes an additional 830 MW of natural gas generation for the same time period as the 2024 IRP, thereby increasing costs by more than \$2 billion based on comparable costs of the Viola and McNew Gas Plants.³⁴

The extension of the Lawrence coal retirement/conversion dates, and the conversion instead of retirement of Jeffrey 2, and the additional 830 MW of gas generation in the same period of analysis, render the presumptions included in the 2024 Preferred Portfolios as inaccurate, dated, and in part obsolete.

EKC is requesting the KCC to presume Jeffrey 2 will be retired in 2030 – and it will not be retired. The same can be said of the Lawrence facilities.

EKC has changed the playing field so dramatically as to remove the evidentiary basis for KCC action. The KCC is being requested to issue an order based on evidence that does not exist.

2. <u>The Construction Work in Progress Rider</u>

³² 2025 IRP Update – KIC Exhibit 15, supra note 27.

³³ 2024 IRP Update, supra note 14.

³⁴ See generally 2025 IRP Update – KIC Exhibit 15, supra note 27.

Pursuant to K.S.A. 66-1239, the public utility is permitted to implement a construction work in progress rider ("CWIP") for new natural gas facilities, which is "a new rate adjustment mechanism designed to recover the return on 100 percent of amounts recorded to construction work in progress on the public utility's books for the public utility's stake in such a generating facility, which shall not exceed the definitive cost estimate found reasonable by the commission in a proceeding conducted pursuant to this section for the public utility's acquisition of the public utility's stake in such generating facility, unless otherwise ordered by the commission in a subsequent proceeding."³⁵

B. K.S.A. 66-128 et seq.

In addition to the Predetermination Statute, there must also be a determination that the reasonable value of the electric generating property is prudent. Merriam-Webster's dictionary defines "prudence" as "(1) the ability to govern and discipline oneself by the use of reason; (2) sagacity or shrewdness in the management of affairs; (3) skill and good judgment in the use of resources; (4) caution or circumspection as to danger or risk."³⁶ Previously, this Commission has given the term "prudence" its "common meaning of 'carefulness, precaution, attentiveness, and good judgment."³⁷

Furthermore, "reasonable, reliable, and efficient" as a standard under K.S.A. 66-1239 should not be conflated and treated as synonymous with "prudence."³⁸ It is separate and distinct.

³⁵ K.S.A. 66-1239(c)(6)(A).

³⁶ Prudence, Merriam-Webster's Dictionary, <u>https://www.merriam-webster.com/dictionary/prudence</u> (last accessed May 7, 2025).

³⁷ Order Granting KCP&L Petition for Predetermination, KCC Docket No. 11-KCPE-581-PRE ¶ 65 (Aug. 19, 2011) [hereinafter KCPL Predetermination Order].

³⁸ Id.

K.S.A. 66-128g(a) sets out twelve, nonexclusive, factors that the Commission shall consider when determining the prudence of the reasonable value of the electric generating property. Of the twelve factors, only factors (1), (2), (5), (9), and (12) are relevant to this proceeding as the remaining factors contemplate previously constructed generation or apply to nuclear facilities.³⁹ The factors relevant to this Docket, as prescribed by K.S.A. 66-128g(a) confirm that the resulting rate impacts are of paramount concern:⁴⁰

(1) A comparison of the existing rates of the utility with rates that would result if the entire cost of the facility were included in the rate base for that facility;

(2) a comparison of the rates of any other utility in the state which has no ownership interest in the facility under consideration with the rates that would result if the entire cost of the facility were included in the rate base;

• • • •

(5) the ability of the owners of the facility under consideration to sell on the competitive wholesale or other market electrical power generated by such facility if the rates for such power were determined by inclusion of the entire cost of the facility in the rate base;

. . . .

(9) whether inclusion of all or any part of the cost of construction of the facility under consideration, and the resulting rates of the utility therefrom, would have an adverse economic impact upon the people of Kansas;

. . . .

(12) any other fact, factor or relationship which may indicate prudence or lack thereof as that term is commonly used.

³⁹ See id. at ¶ 63. (discussing the prudence factors and when they are applicable).

⁴⁰ See K.S.A 66-128g(a) (emphasis added).

The evidentiary record in this Docket on these issues (as related to 66-128(g)(a)(1), (2), (5), (9), and (12) by Evergy, does not exist in any material manner that would rise to the level of material evidence (K.S.A. 60-401(b)) that is substantial in nature.

A core tenant of ratemaking is that rates must be fair and reasonable, and utility property must be "used and required to be used in its service to the public."⁴¹ When determining rates, the Commission possesses the "power to evaluate the efficiency or prudence of acquisition, construction, or operating practices of that utility."⁴² The Commission has the right to deny construction of facilities that result in excess capacity due to the lack of prudence, and under K.S.A. 66-128e it may deny rate recovery for "costs [that are] attributable either to investment in excess capacity which were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in facility planning or were incurred due to lack of prudence in plant acquisition, construction or operation."⁴³

C. Burden of Proof

Under Kansas law, the term "burden of proof" is synonymous with "the burden of persuasion."⁴⁴ The "burden of persuasion" indicates that a party "has an obligation to meet the requirements of a rule of law that the fact to be established must be proven by a requisite degree of belief."⁴⁵ The applicable degree of proof in this Docket is "by a preponderance of the evidence," which is the greater weight of evidence, in view of all facts and circumstances of the case.⁴⁶ The burden of persuasion lies with the party who initiated the case in front of the Commission.

⁴¹ K.S.A 66-128 et seq.

⁴² K.S.A. 66-128c.

⁴³ K.S.A. 66-128e.

⁴⁴ K.S.A. 60-401(d).

⁴⁵ Id. See also KCPL Predetermination Order, supra note 37 at ¶ 21.

⁴⁶ In re Estate of Robinson, 236 Kan. 431,439, 690 P.2d 1383 (1984).

However, all parties have a burden of producing evidence to avoid a ruling against that party on an issue.

In previous Commission precedent, the Commission has acknowledged that "[i]f a utility is successful in a predetermination proceeding, then it has shifted some risk from its shareholders to its ratepayers."⁴⁷ Therefore, what differentiates a predetermination proceeding from a traditional rate case is that the ratepayers bear the risks rather than the shareholders. This includes the risks of project failure, project abandonment, and cost overruns. In a traditional rate case proceeding, the shareholders of the utility bear the risk until the project is completed and later thereafter approved by the Commission to be included in the utility rate base.⁴⁸

Considering this risk burden shifting, the Commission should grant predetermination only when the Commission is able to engage in a complete and robust analysis of the project proposal. This would include a robust evaluation of any conditions and/or alternatives to the project (and whether the utility has truly met its burden under the statute. If the Commission has doubts as to whether the project satisfies the statute, or if the proposal lacks pertinent information to assess the statutory requirements (i.e. the reasonableness, efficiency, Definitive Cost Estimate), then the Commission should deny predetermination.

D. Commission Authority

1. <u>General</u>

Under K.S.A. 66-101 *et seq.*, the Commission has the "full power, authority, and jurisdiction to supervise and control the electric public utilities...doing business in Kansas, and is

⁴⁷ Order, KCC Docket No. 11-GIME-492-GIE at ¶ 15(b).

⁴⁸ The Commission has designated the Order in the KCP&L Docket as "precedential" in predetermination cases. *See* KCC Precedent & Guidance Documents, Kan. Corp. Comm'n, <u>https://www.kcc.ks.gov/records-</u> information/precedents-and-guidance-documents (last visited May 12, 2025).

empowered to do all things necessary and convenient for the exercise of such power, authority, and jurisdiction." While K.S.A. 66-101g provides that the Commission's powers are to be liberally construed, those powers are to be grounded in a clear statutory mandate. The Commission does not have any implied powers beyond those expressly provided for in Kansas statutes. The Commission only has those powers granted to it by the Kansas Legislature. Therefore, any Commission action beyond the legislative power granted to it is unlawful and void.

An order of the Commission is lawful if it is within the statutory authority of the Commission and if the prescribed statutory and procedural rules are followed in making the order.⁴⁹ Kansas courts have held that for a Commission decision to be lawful and valid, the Commission's decision must be supported by substantial competent evidence, and must not be unreasonable, arbitrary, or capricious.⁵⁰ Under Kansas law, "substantial competent evidence" is interpreted as evidence that "possess[es] something of substantial and relevant consequence and which furnishes a substantial basis of fact from which the issues tendered can reasonably be resolved."⁵¹

2. <u>Commission Authority under K.S.A. 66-1239</u>

When considering the public utility's application and according to K.S.A. 66-1239(c)(3), "the commission *may* consider if the public utility issued a request for proposal from a wide audience of participants willing and able to meet the needs identified under the public utility's preferred plan, and if the plan selected by the public utility is reasonable, reliable and efficient."⁵² If the commission fails to issue an order within 240 days of the public utility's application filing

⁴⁹ Central Power Co. v. State Corp. Comm 'n, 221 Kan. 505, 561 P.2d 779 (1977).

⁵⁰ Zinke & Trumbo Ltd. v. Kansas Corp. Comm 'n, 242 Kan. 470, 474 (1988).

⁵¹ Jones v. Kansas Gas & Electric Co. v. Kansas Corp. Comm 'n, 222 Kan. 390, 565 (1977).

⁵² K.S.A. 66-1239(c)(3) (emphasis added).

date, then the rate-making principles and treatment proposed by the public utility are deemed approved and binding for the useful life of the generating facility.⁵³ However, the Commission is not required to issue an order *approving* the utility's application for predetermination of ratemaking principles.⁵⁴ Once the Commission issues an order to deny or approve EKC's petition for predetermination, EKC will have one year from the date of such order to decide and notify the Commission whether it will acquire a stake in the generating asset.⁵⁵

V. <u>ANALYSIS</u>

A. Evergy's unprecedented levels of capital spending runs contrary to and violates its legal obligation to provide just and reasonable rates and warrants immediate regulatory intervention to protect retail ratepayers.

When recent increases granted by the KCC are viewed in combination with the pending and planned retail rate increases of EKC – the result is that the Commission is presiding over the largest retail rate increase request in the history of Kansas.

Kansas law requires that electric rates must be just and reasonable.⁵⁶ There is also a statutory requirement that retail electric rates must also be regionally competitive.⁵⁷ As evidenced by Mike Gorman's direct testimony, Evergy's capital spending is not paced appropriately to avoid unequitable impacts on retail ratepayers.⁵⁸ The high level of Evergy spending causes retail rates to be higher than necessary to provide "efficient and sufficient" service.

Evergy would have the Commission consider retail rate impact in this Docket as limited to the retail rate impact of the Viola and McNew plants alone. This Evergy interpretation of Kansas

⁵³ K.S.A. 66-1239(c)(8).

⁵⁴ Compare K.S.A. 66-1239(c)(5) with (c)(8).

⁵⁵ K.S.A. 66-1239(e).

⁵⁶ See generally K.S.A 66-128 et seq.

⁵⁷ K.S.A. 66-1287(a).

⁵⁸ Gorman Direct, *supra* note 9 at p. 13.

law is (i) inconsistent with the statutory requirements of K.S.A. 66-128g(a) described herein, (ii) as well as the Kansas state energy policy contained in K.S.A. 66-1287, to "assist . . . regulatory efforts to craft forward-looking electric policy that leads to regionally competitive electric rates and reliable electric service."

Kansas law requires the Commission to determine if:

- The decision to acquire a generation facility is prudent.⁵⁹
- The resulting electric rates will be just and reasonable.⁶⁰
- The resulting facilities and rates will be regionally competitive and provide reliable electric service,⁶¹and
- In the case of Predetermination, whether the Preferred Plan is reasonable, reliable, and efficient.⁶²

While Evergy's capital spending is not the direct subject matter of this Docket, it is nonetheless relevant as almost every cent of this unrestrained capital spending will be included in retail electric rates and additionally increased to provide additional "return on equity" to Evergy.

1. <u>Evergy's Capital Spending</u>

Evergy's capital spending plan has tripled during the time period of 2018 to 2025. In 2018, Evergy's five-year capital spending was set at \$6.1 billion. As of February 2025, Evergy's fiveyear capital spending is set at \$17.5 billion⁶³, a 300% increase in six years.

⁵⁹ See K.S.A. 66-128g(a).

⁶⁰ K.S.A. 66-128.

⁶¹ K.S.A. 66-1287.

⁶² K.S.A. 66-1239(c)(3).

⁶³ Transcript, Vol 1., p. 150, line 19.

Evergy's load share on the SPP system is a total of 17.8%, with Evergy Kansas Central possessing 8.9% of that total load share.⁶⁴

According to its Fourth Quarter 2024 Earnings Call, EKC's five-year capital spending is \$7.723 billion.⁶⁵ For perspective, EKC's capital spending is larger than the capital spending of the other two largest utilities on SPP – the Public Service Company of Oklahoma ("PSO") and Oklahoma Gas and Electric ("OGE") – both of which have larger load shares than EKC.⁶⁶

To illustrate, PSO has a 15.5% load share (73% higher than EKC)⁶⁷, and PSO's five-year capital spending plan is \$7.345 billion (5% lower than EKC)⁶⁸. OGE has an 11.6% load share (30% higher than EKC)⁶⁹, and OGE's five-year capital spending plan is \$6.250 billion (19% lower than EKC).⁷⁰

Evergy's responses to KIC 1-1 and KIC 1-2 illustrate that there is no increase in demand justifying these large capital expenditures.⁷¹ In fact, Evergy's SPP load share declined from 19% in 2021 to 17.8% in 2023.⁷² Any increases in large load customers or demand are simply estimates. In general, Evergy has not illustrated justification for comparably larger capital spending than that of its counterparts.

⁶⁴ Southwest Power Pool 2023 State of the Market Report, p. 27-28 (May 31, 2024) [hereinafter SPP 2023 State of the Market Report].

⁶⁵ Evergy Fourth Quarter 2024 Earnings Call, p. 27 (Feb. 27, 2025) <u>https://investors.evergy.com/static-files/98c659f7-48f6-41a5-89b9-2106cf6c2550</u>.

⁶⁶ SPP 2023 State of the Market Report, *supra* note 64 at 27. PSO is owned by American Electric Power ("AEP").

⁶⁷ Id.

⁶⁸ AEP March Investor Meetings Presentation, p. 14 (Mar. 5, 2025) <u>https://docs.aep.com/docs/investors/eventspresentationsandwebcasts/Mar2025InvestorMtgs_Handout.pdf.</u>

⁶⁹ SPP 2023 State of the Market Report, supra note 64 at 27.

⁷⁰ OGE Quarter 1 2025 Earnings & Business Update Conference Call, p.12 (Apr 30, 2025) <u>https://ogeenergy.gcs-</u>web.com/static-files/904a34e7-341e-4376-ad0c-14e91cf72606.

⁷¹ See Confidential KIC 1-1 and Confidential KIC 1-2, KCC Docket No. 25-EKCE-207-PRE.

⁷² SPP 2023 State of the Market Report, *supra* note 64 at 27.

Evergy has failed to provide substantial evidence that increase in demand justifies its request to construct two CCGTs at a cost of **

2. <u>History of Retail Rate Increases</u>

Evergy customers have faced rate increases over the last few years and there are many rate increases on the horizon for residential, commercial, industrial, governmental, and educational institutions that are EKC customers. Evergy's retail rates are not regionally competitive, and the pending rate case will make EKC's retail rates much less competitive.

As a starting point, the EKC and Kansas Residential Customer retail electric rates are not regionally competitive for calendar year 2024.⁷⁴ Kansas has the second highest residential electric rates in the "West North Central" region.⁷⁵

For residential customers, Evergy Kansas Central increased retail rates 9.9%⁷⁶, from 13.09 cents per kWh⁷⁷ to 14.29 cents per kWh.⁷⁸ Evergy Kansas South increased rates from 13.01 cents per kWh⁷⁹ to 14.25 cents per kWh⁸⁰, an increase of 9.5%.⁸¹

As produced in KIC 10-1, Evergy's all in retail rate increased 7.7% for Evergy Kansas Central from 2023 to 2024.⁸²

⁷³ See Confidential Evergy Exhibits JKO-10 and JKO-11.

⁷⁴ See West North Central, Electricity Data Brower, U.S. Energy Information Administration, <u>https://tinyurl.com/y7ttuma3</u> (last visited May 12, 2025).

⁷⁵ Id.

⁷⁶ Compare FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2024) with FERC Financial Report, FERC FORM No. 1, pg. 304 (April 18, 2025).

⁷⁷ FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2024)

⁷⁸ FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2025)

⁷⁹ FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2024)

⁸⁰ FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2025)

⁸¹ Compare FERC Financial Report, FERC FORM No. 1, p. 304 (April 18, 2024) with FERC Financial Report, FERC FORM No. 1, pg. 304 (April 18, 2025).

⁸² See KIC Exhibit 10-1.

3. Future Retail Rate Increases

Nevertheless, the increases do not stop there. Evergy Kansas Central filed its application on January 31, 2025 for an additional rate increase.⁸³ EKC is requesting an average increase of 8.64%.⁸⁴ In its application, EKC requests a net increase in its revenue requirement of \$196.4 million after costs included in the property tax surcharged are netted out.⁸⁵ This represents an actual base rate requested change of \$192 million, constituting a net increase of 8.64% percent in total retail revenues. Within this 8.64%, EKC will apply a 14.96% increase to the residential, churches, and school retail rate classes.⁸⁶

If the Commission grants Evergy's Petition in this Docket to build the McNew and Viola plants, this will result in additional increases of 8.6%, plus an additional 0.7% for the Kansas Sky Solar Project, a total of 9.3%.

In addition, the CWIP rider will result in 0.58-2.82% increases beginning in one year. When reviewing Evergy's Preferred Portfolio and 2024, and 2025 Integrated Resource Plans ("IRP"), there are additional plans to build a third CCGT 650 MW in 2031 – an estimate of an additional 8.5%.⁸⁷

In conclusion, the previous and future rate increases proposed by Evergy total 39.62%.

⁸³ See Evergy Joint Application, KCC Docket No. 25-EKCE-294-RTS (Jan. 31, 2025) <u>https://estar.kcc.ks.gov/estar/ViewFile.aspx/S202501311503406282.pdf?Id=fd402050-b220-416c-b87f-5300ea5e8484</u>.

⁸⁴ Id.

⁸⁵ Id.

⁸⁶ Id.

⁸⁷ See 2024 IRP Update, supra note 14. See also 2025 IRP Update – KIC Exhibit 15, supra note 27.

Further, a new general rate case "every other year" is now the new normal cadence for Evergy.⁸⁸ Because of the high level of capital spending, and the need to place those new assets in rate base – cascading filings of General Rate Increase Cases, TDC Annual Updates, and Predetermination Cases make any semblance of Rate Stability for EKC retail ratepayers, a thing of the past.

4. Increases to Transmission Delivery Charges

However, it is not just retail rate increases that are weighing heavy on EKC customers, but also increases to transmission delivery charges ("TDC"). On March 20, 2025, EKC filed an updated TDC tariff which will take effect on May 1, 2025. This tariff proposes a 2.42% increase to the transmission delivery charge.⁸⁹ In 2022, transmission delivery charges totaled \$310,014,297,⁹⁰ and in 2025 will total \$423,761,613.⁹¹ This is an increase of \$113,747,315 in three years.

With respect to businesses in EKC's service territory, Small General Service customers have seen TDC increases of 78.37% in seven years.⁹² Similarly, Medium General Service

⁸⁸ Q1 2024 Evergy Inc. Earnings Call Transcript, p. 9 (May 9, 2024), <u>https://investors.evergy.com/static-files/4797f411-c752-4717-843c-86548c24d96c</u>.

⁸⁹ Application to Increase Transmission Delivery Charge, KCC Docket No. 25-EKCE-359-TAR (Mar 20, 2025) <u>https://estar.kcc.ks.gov/estar/ViewFile.aspx/S202503200855348940.pdf?Id=33be97b2-23f8-4ed4-9a72-</u> a7ce30423dd3.

⁹⁰ In-Person Proponent Testimony of Justin Grady before the House Committee on Energy, Utilities and Telecommunications (Feb. 9, 2023)

https://www.kslegislature.gov/li 2024/b2023_24/committees/ctte_h_energy_utilities_and_telecommunications_1/do cuments/testimony/20230214_01.pdf.

⁹¹ Application to Increase Transmission Delivery Charge, KCC Docket No. 25-EKCE-359-TAR (Mar 20, 2025) <u>https://estar.kcc.ks.gov/estar/ViewFile.aspx/S202503200855348940.pdf?ld=33be97b2-23f8-4ed4-9a72-a7ce30423dd3</u>.

⁹² See generally Transmission Delivery Charge, Rate Riders and Adjustments, Evergy <u>https://www.evergy.com/manage-account/rate-information-link/how-rates-are-set/rate-overviews/rate-riders-and-adjustments</u> (last visited May 12, 2025).

customers and Large General Service customers have also seen TDC increases during that same period of 82.44% and 53.29%, respectively.⁹³

SPP ordered transmission projects have increased to historic high spending levels which places further upward pressure on EKC retail rates. The following is the recent history of the costs of projects ordered each year by the SPP. Kansans will pay about 20% of these costs, although the great majority of the 2024 ordered projects are located far outside of Kansas in the SPP 14-state region:

- 2019 \$336 million⁹⁴
- 2020 \$532 million⁹⁵
- 2021 \$1.04 Billion⁹⁶
- 2022 \$35.4 million⁹⁷
- 2023 \$735.5 million⁹⁸
- 2024 \$7.68 Billion⁹⁹

5. The KCC is Presiding Over a Historical Increase in Retail Rates.

Simply stated, with the multiple EKC cases, the Commission is currently presiding over the largest increases in retail electric rates in the history of Kansas. Retail ratepayers of EKC deserve better from Evergy and Staff – they deserve alternatives to relentless material rate increases. In addition, the ongoing multiple rate increase cases make it nearly impossible for most

⁹³ Id.

⁹⁴ SPP 2020 Integrated Transmission Planning Assessment Report, p. 1, <u>https://www.spp.org/documents/60937/2019%20itp%20report_v1.0.pdf</u>.

⁹⁵ SPP 2020 Integrated Transmission Planning Assessment Report, p. 1, <u>https://www.spp.org/documents/63434/2020%20integrated%20transmission%20plan%20report%20v1.0.pdf</u>.

⁹⁶ SPP 2021 Integrated Transmission Planning Assessment Report, p. 1, <u>https://www.spp.org/documents/66813/2021%20itp%20report%20%20v1.0%20redlined.pdf</u>.

⁹⁷ SPP 2022 Integrated Transmission Planning Assessment Report, p. 1, https://spp.org/documents/68410/2022%20itp%20report%20v1.pdf.

⁹⁸ SPP 2023 Integrated Transmission Planning Assessment Report, p. 1, <u>https://spp.org/documents/70584/2023%20itp%20assessment%20report%20v1.0.pdf</u>.

⁹⁹ 2024 SPP ITP Report, supra note 20 at p.1.

retail ratepayers to participate at the KCC in matters that affect their vital interests, because of the time and expense involved in participating in multiple ongoing KCC cases over a likely multiple year period.

Evergy's aggressive and disproportionate capital spending, tripling over a six-year period without a corresponding increase in load or demand, cannot be reconciled with the Kansas law requirement that electric rates be just, reasonable, and regionally competitive. As detailed in the testimony and data, Evergy Kansas Central is outspending utilities with significantly larger load shares and imposing an escalating burden on customers who are already facing rate increases approaching 40%. These expenditures, though not the direct subject of this proceeding, are inextricably linked to this Docket and to rising retail electric rates through rate base treatment and return on equity. Without immediate regulatory scrutiny and constraint, ratepayers will continue to shoulder the costs of unjustified and excessive utility investments. The Commission must act to protect Kansas consumers and enforce the statutory mandates of rate competitiveness and reasonableness in utility rates. Against this backdrop of unprecedented capital expenditures and rising retail electric rates and turning to the generation assets at issue in this Docket, it is critical to assess whether the new CCGTs reflect the same troubling pattern of unnecessary expenditures or whether they can be justified and lawful under Kansas law.

B. Evergy's most recent preferred plan is not reasonable, reliable, or efficient.

Under K.S.A. 66-1239(c)(1) Evergy's "stake in the generating facility [must be] consistent with the public utility's most recent preferred plan and resource acquisition strategy submitted to the commission."¹⁰⁰ The Commission is then tasked under K.S.A. 66-1239 to determine if EKC

¹⁰⁰ K.SA 66-1239(c)(2).

has met its burden, i.e., the Preferred Portfolio must be reasonable, reliable, and efficient.¹⁰¹ The Commission must give attention to whether the preferred plan is unreasonable or flawed.

EKC's preferred resource portfolio is not reasonable, reliable, or efficient because: (1) it does not result in the lowest net present value revenue requirement ("NVPRR") and (2) it assumes the early retirement of coal-fired production resources in violation of EKC's current regulatory compact with the retail ratepayers of EKC. It is Commission precedent that the least cost (i.e. most efficient) alternative is the standard for approval in a predetermination case.¹⁰² Project proposals in the Preferred Portfolio that are not the least cost alternative require the highest level of scrutiny by the Commission.¹⁰³ Kansas law protects retail ratepayers from paying excess costs for a utility service provided by a monopoly utility provider. As discussed later, the process that Evergy uses to create the preferred plan portfolio is biased.

EKC's 2024 IRP and Preferred Portfolio "assume[] the early retirement of coal-fired production resources, where the early retirement has not been proven economic, required by state law or any regulatory body."¹⁰⁴ While the subject of this proceeding is the predetermination of ratemaking principles for two new CCGTs, it cannot be ignored that the addition of these resources is necessitated by EKC's planned retirement of its coal fired generation fleet (e.g. Jeffrey 1, 2, and 3; and La Cygne 2).¹⁰⁵

¹⁰¹ See generally K.S.A. 66-1239(c)(3).

¹⁰² KCPL Predetermination Order, *supra* note 37 at \P 40.

¹⁰³ Id.

¹⁰⁴ Gorman Direct, *supra* note 9 at p. 3, 11, and 13.

¹⁰⁵ Id. at 13. See also EKC Kansas Central Vol. 6: Preferred Portfolio Selection and Resource Acquisition Strategy Integrated Resource Plan, pg. 2, Table 1 and Direct Testimony of Cody VandeVelde, p. 11.

In making its decision the Commission should consider Evergy's Preferred Portfolio and the modeling studies and assumptions that were made to create the portfolio.¹⁰⁶ It would be a biased and incomplete KCC analysis to review the addition of the two new CCGTs but ignore the overall resource scheme supplied by EKC. To determine the reasonableness of the new CCGTs, it is vital to review what factors are exactly necessitating their addition to the EKC system – and as shown by the 2024 IRP Update, their addition is driven by the retirement of coal plants.¹⁰⁷

Despite Evergy's Preferred Portfolio containing assumptions about the retirement of its coal fleet, Evergy claimed at the Evidentiary Hearing that the retirement dates for its coal plants are "flexible."¹⁰⁸ The dates of the retirement of coal generation facilities are critical components of the Preferred Portfolio and a critical assumption that is foundational to selection of a Preferred Portfolio that is "reasonable, reliable, and efficient." Absent the retirement date assumptions in the Preferred Portfolio, the Viola and McNew gas projects are not needed in 2030 and 2031.¹⁰⁹

Under the statute, Evergy may file for predetermination to retire its coal generation sources. However, to do so Evergy must show under Subsection (c)(4) of K.S.A. 66-1239 that it is able to "meet the current and reasonably-anticipated future resource adequacy requirements of [SPP]." The critical nature of coal facility retirement dates is demonstrated by the fact that the 2025 Annual IRP Update of EKC, moves 674 MW of coal retirement from 2030 to 2031, and postpones the retirement of the Lawrence 4 unit from 2028 to 2032.¹¹⁰ The foundational basis of the 2024 IRP

¹⁰⁶ See Transcript. Vol. 2, p. 357, Lines 10-16.

¹⁰⁷ See 2024 IRP Update, supra note 14.

¹⁰⁸ See Transcript, Vol. 1, pp. 136-137 and Transcript, Vol. 2, p. 356, Lines 3 - 8. "We have not made that definitive decision. As described in the IRP filing, these are flexible retirement dates used for planning assumptions, and as we've seen in recent history, we've been willing to revisit those flexible retirements and delay when it makes sense for customers." *Id.*

¹⁰⁹ See generally 2024 IRP Update, supra note 14.

¹¹⁰ See 2025 IRP Update – KIC Exhibit 15, supra note 27 at p. 3.

Update of EKC has been materially changed with later coal retirement dates, coal to natural gas conversion and materially different demand volume projections.¹¹¹ In effect, the Commission is being asked to make a decision on \$2 billion of gas plant projects based on old, outdated analysis which Evergy has now changed.

Evergy continues to avoid the question of whether its coal retirement dates are flexible, the statute limits Evergy's ability to request predetermination for its coal plant retirement until July 1, 2034.¹¹² But in order to retire its coal generation sources by July 1, 2034, it must show that it can meet the resource adequacy requirements of Section (c)(4), which Evergy needs the CCGTs generation sources to accomplish.¹¹³

1. The Regulatory Compact Between EKC and its Retail Ratepayers.

The regulatory compact between EKC and its retail ratepayers establishes the depreciation dates and useful manufacturing lives for the coal-fired units. The Commission has previously determined the retirement dates for EKC's coal-fired units, based on their approved depreciation rates, to be reasonable.¹¹⁴ EKC's assumed retirement dates for those units are not in alignment with the regulatory compact.

On page 14 of his direct testimony, Mr. VandeVelde states that the Company's preferred plan was the third lowest NPVRR alternative resource portfolio on an expected value basis, and the other two plans included a delayed retirement of the Jeffrey 2 coal plant from 2032 to 2039.¹¹⁵

¹¹¹ See generally id.

¹¹² K.S.A. 66-1239(j).

¹¹³ See generally id.

¹¹⁴ See KCC Docket 23-EKCE-775-RTS, Lawrence 4, Jeffrey 1-3: Exhibit RMM-2, p.18-19; and La Cygne 1-2: Exhibit RMM-3 p.12-13. See also Gorman Direct, supra note 9 at p. 13, Table 1 and Direct Testimony of Cody VandeVelde, p. 12.

¹¹⁵ See also Gorman Direct, supra note 9 at p. 12.

EKC did not produce the full results of the other NPVRR alternative resource portfolios even after KIC requested them in its Fifth Set of Data Requests to EKC.¹¹⁶ At the Evidentiary Hearing, Mr. VandeVelde affirmed and clarified that the IRP assumes retirement of Jeffrey 2 and Jeffrey 3 is 2030.¹¹⁷ These two resources total 1,337 MWs.¹¹⁸ The Commission has already approved the remaining life of these coal production resources until 2045, fifteen years later than what the 2024 IRP Update assumes.¹¹⁹ To shorten that approved depreciation rate is costly to retail ratepayers, not reasonable, and unlawful, and in violation of the "regulatory compact."¹²⁰

It was suggested at the Evidentiary Hearing that the Commission approved depreciation dates are "squishy."¹²¹ KIC disagrees. In addition to these depreciation schedules being adopted via formal rate proceeding, they are also reported to the Federal Energy Regulatory Commission ("FERC") and certified as accurate under 18 U.S.C. 1001, the United State Criminal Code.¹²² Evergy reported to FERC that Jeffrey 2 and Jeffrey 3 have remaining undepreciated plant balances of about 23 years.¹²³ Therefore, to approve of the construction of the McNew and Viola plants, the Commission is providing EKC an implicit approval to retire the above-named coal plants before their approved retirement date and before they have reached their depreciative value. This scenario is not fair or

¹¹⁶ See KIC Data Request 5-3, KCC Docket No. 25-EKCE-207-PRE.

¹¹⁷ Transcript. Vol. 2, p. 355, Lines 2-6. See also Transcript. Vol. 2, p. 357, Lines 10-16.

¹¹⁸ Evergy Response to KIC Data Request 1-2 (admitted during Evidentiary Hearing as KIC Exhibit 8).

¹¹⁹ See KCC Docket 23-EKCE-775-RTS, Lawrence 4, Jeffrey 1-3: Exhibit RMM-2, p.18-19; and La Cygne 1-2: Exhibit RMM-3 p.12-13. See also Gorman Direct, supra note 9 at p. 14.

¹²⁰ Gorman Direct, *supra* note 9 at p. 14.

¹²¹ Transcript. Vol. 2, p. 615, Line 5.

¹²² FERC Financial Report, FERC FORM No. 1, p. 336-337 (April 18, 2025).

¹²³ Id.

reasonable to EKC's retail ratepayers. The Preferred Portfolio lacks attention to affordability by assuming early retirement of coal plants before their approved depreciation dates. The "Average Remaining Life" Schedules for Evergy's coal fleet are attached hereto as Exhibit A.

2. Evergy's Methodology to Create its Preferred Plan is Biased.

Notwithstanding the foregoing, the Preferred Portfolio also suffers from methodological flaws that undermine its reliability. It is biased because the modeling process is one-sided and lacks stakeholder input.

Multiple intervenors in this case have supplied alternative proposals or considerations to be examined alongside the Preferred Portfolio. To summarize the positions of the intervenors in this Docket: Staff fully supports the Evergy petition and did not suggest any safeguards or conditions that the Commission should consider in their analysis. KIC has advocated delayed retirement dates for the coal generation sources; CURB argued, among other things, that because Evergy only re-optimized one portfolio there is no assurance that the CCGTs and the Preferred Portfolio at issue in this case are the best option for retail ratepayers;¹²⁴ and NEE has advocated adding battery storage for portions of the planned natural gas capacity.¹²⁵ Similar to NEE, Climate + Energy Project suggested building one 710 MW CCGT plant instead of two, stating that Evergy should examine other generation sources needed to fulfill the remaining 710 MW.¹²⁶

The considerations of KIC, NEE, CURB, and Climate + Energy Project have not been afforded due consideration by Evergy or Staff.

¹²⁴ Direct Testimony of Lucy Metz, p.23, KCC Docket No. 25-EKCE-207-PRE.

¹²⁵ Direct Testimony of Nick Jones, p. 30, KCC Docket No. 25-EKCE-207-PRE.

¹²⁶ See generally Cross-Answering Testimony of Dorothy Barnett, KCC Docket No. 25-EKCE-207-PRE.

At the Evidentiary Hearing, during cross-examination by CURB, Mr. VandeVelde stated that when creating model scenarios, Evergy is responsible for inputting the resources and data that go into the base scenario software as it does not come with preloaded input assumptions.¹²⁷ Additionally, Evergy has the modeling process set to select full simple cycles or half combined cycles when running capacity expansion – an aspect of the modeling that it is able to "toggle on and off".¹²⁸ When asked why Evergy did not complete an updated IRP for this filing, **Mr. VandeVelde also stated that Evergy was not "intending or attempting to do a full-blown IRP refresh" for its predetermination filing because that it is done annually**.¹²⁹

In turn, Evergy instead selectively updated inputs related to natural gas construction costs, the heat rate, and the nameplate of the assets while failing to re-examine other key planning variables.¹³⁰ It did not consider whether delayed retirements, additions of renewables, adding one CCGT, or any other considerations created a new portfolio that was preferrable to the re-optimized Preferred Portfolio.¹³¹

This selective modeling process raises significant concerns about objectivity and thoroughness. Based on the record, Evergy's preferred resource portfolio fails to meet the statutory requirements of K.S.A. 66-1239(c)(1) because it is neither reasonable, reliable, nor efficient. The portfolio is fundamentally flawed due to its reliance on premature coal plant retirements that violate the existing regulatory compact and result in unnecessary financial burdens for retail ratepayers.

¹²⁷ Transcript. Vol. 2, p. 385, Lines 18-23.

¹²⁸ Transcript. Vol. 2, p. 397, Lines 8-20.

¹²⁹ Transcript. Vol. 2, p. 386, Lines 5-12.

¹³⁰ Id.

¹³¹ Id.

To allow Evergy to build the Viola and McNew plants based on a preferred portfolio that did not adequately consider alternative options and resources, and one that is completely under the control of Evergy's discretion on what data is considered, is essentially the same as allowing Evergy to win a game that it created the rules for.

As discussed in the Section V.D¹³², much has changed since the filing of this Docket in November 2024 and the information used by Evergy to create its updated Preferred Portfolio renders the portfolio unreliable and biased.

The Commission must not allow this framework to serve as the basis for approving longterm and expensive generation assets. A truly reasonable, reliable, and efficient portfolio must be subject to rigorous analysis, inclusive modeling, and fair consideration of stakeholder input, none of which are present in Evergy's current portfolio or proposal.

C. Even if the Commission finds that the preferred plan is reliable, Evergy's stake in the McNew and Viola plants is not consistent with the 2024 IRP Preferred Portfolio as required under K.S.A. 66-1239.

K.S.A 66-1239(c)(2) requires that Evergy's stake in the CCGTs must be consistent with its most recent preferred plan and resource acquisition strategy submitted to the Commission. This Docket began on November 6, 2024, and at that time, Evergy based its Petition on its 2024 IRP Update.¹³³ However, Evergy has since filed a new 2025 IRP Update and in turn has a revised Preferred Portfolio.¹³⁴

¹³² See supra Section V.D.

¹³³ See 2024 IRP Update, supra note 14.

¹³⁴ See also 2025 IRP Update – KIC Exhibit 15, supra note 27.
At the time of this filing, Evergy's stake in the new Viola and McNew plants were not consistent with its 2024 IRP Update.¹³⁵ The 2024 IRP Update provided for 325 MW of natural gas generation in 2029 and 2030.¹³⁶ However, this Docket has shown that the Viola and McNew plants will each result in 355 MW each to Evergy's resource portfolio in 2029 and 2030, respectively. To the extent that Evergy's 2024 IRP Update is still the relevant preferred plan in this Docket, the CCGTs are inconsistent with the 2024 IRP Update.

D. Evergy has not provided a "Definitive Cost Estimate" of the Viola and McNew plants and has only provided an estimate of the partial project costs. Therefore, the Commission cannot ascertain from record evidence that Evergy has met its burden under the Predetermination Statute.

According to K.S.A. 2023 Supp. 66-1239, Evergy's proposal must include the *costs* that are subject to a determination of ratemaking principles and treatment.¹³⁷ The statute also allows Evergy to implement a CWIP rider "to recover the return on 100% of amounts recorded to construction work in progress on the public utility's books for the public utility's stake in such a generating facility, *which shall not exceed the definitive cost estimate found reasonable by the commission*..."¹³⁸ The Commission in a subsequent proceeding may adjust or reduce the amount allowed to be recovered by the CWIP rider.¹³⁹

In this proceeding, Evergy has failed to provide a Definitive Cost Estimate that includes the *total costs* for the gas projects, as required by K.S.A. 66-1239. The United States Department of Energy defines "definitive [cost] estimate" as "an estimate conducted during the latter stages of a project when engineering may be as much as 40 percent complete. The actual cost is usually

¹³⁹ Id.

¹³⁵ See generally 2024 IRP Update, supra note 14.

¹³⁶ Id.

¹³⁷ K.SA 66-1239(c)(1)(A), as amended (emphasis added).

¹³⁸ K.S.A. 66-1239(c)(6)(A) (emphasis added).

within plus 15 percent to minus 5 percent of the definitive estimate."¹⁴⁰ In this case, Evergy has confirmed in response to Staff Data Request No. 19 that the Definitive Cost Estimate for these projects is **1000**.¹⁴¹

1. <u>Evergy Bifurcates the Predetermination Process By Not Providing a</u> <u>Definitive Cost Estimate.</u>

Evergy has provided a cost estimate of ** **Constant**** for each CCGT.¹⁴² However, there are still significant uncertainties in determining the final costs of these facilities – such as how the projects will be impacted by tariffs, the natural gas market, volatility of natural gas, and the SPP interconnection process.¹⁴³ Given the uncertainty, it is likely that the final costs of the projects will exceed the ** **Constant**** contingency relied upon by Evergy.

It is Evergy's plan to obtain approval of the natural gas plants now and come back later to the Commission to request returns on *any* excessive costs. Evergy bifurcates the process. Without more controls and with the unrealized costs of the projects, Evergy is effectively treating the predetermination process like a regular rate case, taking on whatever investment it deems necessary, but shifting the risk onto retail ratepayers before construction of the projects has commenced. To review the statute and interpret it to allow Evergy to engage in uncontrolled spending that it can later recover from ratepayers requires reading something into K.S.A. 66-1239 that is not found in the plain text of the statute.¹⁴⁴

¹⁴⁰ Definitive Estimate, U.S. Dept. of Energy, Terms and Definitions <u>https://www.directives.doe.gov/terms_definitions/definitive-estimate</u> (last visited May 6, 2025).

¹⁴¹ Grady Direct, *supra* note 14 at p. 93.

¹⁴² See Confidential Evergy Exhibits JKO-10 and JKO-11.

¹⁴³ *Id.* at 94. *See also* Supplemental Testimony of Jason Humphrey, KCC Docket No. 25-EKCE-207-PRE and Direct Testimony of Katy Onnen, KCC Docket No. 25-EKCE-207-PRE.

¹⁴⁴ See generally Matter of Westar Energy, Inc., 311 Kan. 320, 329-30 (2020).

To the extent that the term "Definitive Cost Estimate" is unclear or ambiguous, the legislative intent of the predetermination statute was not for the statute to be utilized as a risk-shifting measure to burden retail ratepayers with investments that lack a definitive cost or clear price point.¹⁴⁵ This logic runs afoul of the plain and unambiguous text of the statute and Kansas law.

There are limits to how much excessive cost can be recovered and any excessive costs larger than 200% are immediately deemed imprudent under the statute.¹⁴⁶ However, this does not allow *any costs accrued up to 200% to automatically be presumed prudent* and Evergy must bear the burden to show that any amount over the Definitive Cost Estimate was prudently incurred.¹⁴⁷ Any excess costs incurred by Evergy will be subject to prudence review, unless they are over 200% in which they will be automatically deemed imprudent.¹⁴⁸ Therefore, Evergy's burden to demonstrate its investment in the gas plants is prudent does not end at the close of this Docket.

The proposed solution in the Non-Unanimous Settlement Agreement on this issue is fundamentally flawed. It allows Evergy to proceed with the projects until costs exceed 115% of the Definitive Cost Estimate, which includes a material contingency to cover cost increases. It is only at the point of 115% of the Definitive Cost that Evergy must pause construction and permit the Commission to decide whether the two CCGT projects will be continued or abandoned.¹⁴⁹ This approach is illogical and imposes unjustified financial risks on retail ratepayers. It is neither

¹⁴⁵ *Id.* "[Kansas courts] will only review legislative history or use canons of construction if the statute's language or text is unclear or ambiguous." *Id.* at 328.

¹⁴⁶ K.S.A. 66-128g(b).

¹⁴⁷ Id. See also KCPL Predetermination Order, supra note 37 at ¶ 72.

¹⁴⁸ Id.

¹⁴⁹ See Non-Unanimous Settlement Agreement, § 5.k, KCC Docket No. 11-KCPE-581-PRE. See also Justin Grady Settlement Testimony, p. 22-23, KCC Docket No. 11-KCPE-581-PRE.

reasonable nor prudent to allow project costs to escalate, pass those costs on to ratepayers, and only afterward consider whether the project should proceed. This fails to protect the very interests it claims to safeguard.

As addressed in the subsequent sections of this brief, there are significant issues, uncertainties, and risks related to natural gas plants that have been materially disregarded by Evergy and Staff.

2. The Price of Natural Gas is More Expensive and Volatile Than Coal.

Natural gas prices are extremely volatile, as evidenced by the events during Winter Storm Uri.¹⁵⁰ The U.S. Energy Information website illustrates the volatility of natural gas pricing reflected by the Henry Hub spot prices since 1997, particularly during the winter season.¹⁵¹

The SPP "Future Energy & Resource Needs Study" ("FERNS Study") illustrates the future outlook for natural gas prices by examining the SPP Gas Hub Pricing for Kansas and Missouri.¹⁵²

The FERNS Study reports that natural gas prices begin at \$3/MMBtu in 2023, and will rise to about \$6-7/MMBtu in 2029 and 2030 (the commercial operation dates for Viola and McNew, respectively), and are expected to rise to \$10+/MMBtu by 2050.¹⁵³ When predicting coal prices, the FERNS Study illustrates that coal prices were about \$2.50/MMBtu in 2023 and are expected to rise about \$4/MMBtu by 2050.¹⁵⁴

¹⁵⁰ See Justin Grady Testimony in Support of Settlement Agreement, p. 61-62, KCC Docket No. 21-EKME-329-GIE (Apr. 29, 2022). The charts located on this citation illustrate extreme pricing that occurred in a matter of six days during Winter Storm Uri. *Id.*

¹⁵¹ See generally Henry Hub Natural Gas Spot Price, U.S. Energy Information Administration <u>https://www.eia.gov/dnav/ng/hist/rngwhhdm.htm</u> (last visited May 19, 2025). See also U.S. Natural Gas Electric Power Price, U.S. Energy Information Administration, <u>https://www.eia.gov/dnav/ng/hist/n3045us3m.htm</u> (last visited May 19, 2025).

¹⁵² SPP Future Energy & Resource Needs Study, Brattle, p. 36 (Feb. 2025) <u>https://www.spp.org/documents/73627/brattle%20spp%20ferns%20report%20with%20appendices%20(2025).pdf</u>.

¹⁵³ Id.

¹⁵⁴ Id. at 37.

The U.S. Energy Information website illustrates the volatility of natural gas pricing reflected by the Henry Hub spot prices since 1997, particularly during the winter season.¹⁵⁵

This historical and forward pricing illustrates that even at its most expensive price point, coal remains a much cheaper form of energy than natural gas.

As evidenced by Evergy's Form 10-K reports, coal has historically been a cheaper alternative for the utility.¹⁵⁶ The building of natural gas plants at the same time coal plants are being retired inserts the most expensive and volatile fuel resource for the least expensive and least volatile fuel resource. If the CCGTs are approved, Evergy customers will pay for the building of natural gas plants at the same time they pay for the early retirement of coal plants while at the same time their electric generation costs rise due to the use of natural gas instead of coal to generate power. In its decision to retire its coal fleet early, Evergy is replacing a low cost and reliable fuel source with high-cost natural gas facilities.

The Commission and Evergy should opt for the lowest cost option available to retail ratepayers.

3. The Cost of the CCGTs is Unpredictable and Expensive.

The price of CCGTs natural gas projects has doubled in the last two years. According to the United States Energy Information Administration, the capital cost of a combined cycle natural

¹⁵⁵ See generally Henry Hub Natural Gas Spot Price, U.S. Energy Information Administration https://www.eia.gov/dnav/ng/hist/rngwhhdm.htm (last visited May 19, 2025).

¹⁵⁶ Evergy, Inc. Form 10-K at 59 (Feb. 26, 2025); Evergy, Inc. Form 10-K at 12 (Feb. 28, 2024); Evergy, Inc. Form 10-K at 12 (Feb. 23, 2023); Evergy, Inc. Form 10-K at 12 (Feb. 24, 2022); Evergy, Inc. Form 10-K at 11 (Feb. 26, 2021); Evergy, Inc. Form 10-K at 11 (Mar. 2, 2020). *See also* Table 7.1. Receipts, Average Cost, and Quality of Fossil Fuels for the Electric Power Industry, 2013 through 2023, Electric Power Annual, EIA https://www.eia.gov/electricity/annual/table.php?t=epa_07_01.html (last visited May 7, 2025).

gas project (H-Class) was \$868 per kW in 2023.¹⁵⁷ In the Brattle 2025 CONE Report for PJM, the capital cost of a combined cycle natural gas project is between \$1,555/kW and \$1,831/kW.¹⁵⁸

Evergy has failed to provide substantial competent evidence to explain why its CCGT costs are materially higher than in PJM, as well as in other parts of the country.

In this Docket, it was projected that the costs of the CCGTs was around \$1,560/kW – almost double the price of what the EIA reported in 2023.¹⁵⁹ Currently, the costs of the CCGTs average ** **CCGTs** average ** **CCGTs** are almost 50% increase from the November 2024 projection.¹⁶⁰

This information demonstrates that the pricing of the CCGT technology is not only more expensive than other cost estimates but is subject to unpredictable increases. Given the current political realities, it is likely that the costs of these technologies will continue to increase given the recent increases to tariffs and the resulting trade wars between companies that will be supplying the materials and technology for the CCGTs. These realities all point to slowing down, to a more moderate pacing, the construction of these projects by delaying the retirement of the coal generation resources, or considering the other options proposed by the other intervenors in this Docket. Market conditions have changed drastically and there are numerous uncertainties in this Docket which prevent Evergy from providing a Definitive Cost Estimate for the total project of the natural gas generation projects as required by K.S.A. 66-1239.

¹⁵⁷ EIA, Capital Cost and Performance Characteristics for Utility-Scale Electric Power Generating Technologies (January 2024) at 77 <u>https://www.eia.gov/analysis/studies/powerplants/capitalcost/pdf/capital_cost_AEO2025.pdf</u>.

¹⁵⁸ Newell et al., Brattle 2025 CONE Report for PJM, p. 52, Table 15 (Apr. 9, 2025).

¹⁵⁹ See Direct Testimony of Jason Humphrey, p. 16, KCC Docket No. 25-EKCE-207-PRE.

¹⁶⁰ See Supplemental Testimony of Cody VandeVelde, p. 6, 7, KCC Docket No. 25-EKCE-207-PRE.

4. Other Utilities Are Turning Away from CCGT Technologies.

In SPP, other large utilities with the same resource adequacy concerns as Evergy, are coming to opposite conclusion regarding CCGT technologies because they are risky and imprudent investments. AEP/PSO is acquiring much less combined cycle natural gas and focuses on other lower cost alternatives such as renewables and storage.¹⁶¹ Moreover, PSO is not utilizing generation retirements to inform its IRP and focuses on customer affordability as a primary objective in their IRP process.¹⁶² Additionally, OGE opted not to include a combined cycle portfolio because of the risks involved.¹⁶³

5. <u>The CCGTs Lack the Necessary Firm Gas Delivery and Firm Gas</u> Supply to Provide a Definitive Cost Estimate.

In this Docket, Evergy has not yet determined when, or if, the required firm gas delivery and firm gas supply will become available to operate the CCGTs as firm dispatchable resources. Evergy witness Darrin Ives testified at the Evidentiary Hearing that Evergy does not have executed contracts for natural gas transport or natural gas supply.¹⁶⁴

Additionally, the Direct Testimony of Matt L. Robbins with Kansas Gas Service confirms that there is no available capacity on the Southern Star pipeline, and any new capacity will need to be constructed.¹⁶⁵ Further reinforcing that the Definitive Cost Estimate and the ability of these plants to provide reliable service are unknown and speculative.

¹⁶¹ See Public Service Company of Oklahoma, 2024 IRP Document, p.12 (Oct. 1, 2024)

https://www.psoklahoma.com/lib/docs/community/projects/PSO 2024 IRP Report.pdf. "This plan supports [PSO's] desire to mitigate some of this market risk through the addition of additional energy rich resources such as wind and solar while still capturing the benefit of low cost energy from SPP during times when the market is not disrupted." *Id.*

¹⁶² Id. See also id. at 87.

¹⁶³ See OGE, 2024 Integrated Resource Plan, Exhibit C-21 (2024), <u>https://tinyurl.com/2sv2wpf5</u>.

¹⁶⁴ See Transcript, Vol. 1, p. 228, Lines 15-19.

¹⁶⁵ Direct Testimony of Matt. L. Robbins, p.10-11, KCC Docket No. 25-EKCE-207-PRE (Mar. 14, 2025)

Moreover, EKC has not taken steps to acquire firm natural gas transportation and firm gas supply for its existing natural gas fired electric generation. The filings in KCC Docket No. 25-EKCE-357-ACA demonstrate that Evergy previously has not taken steps to ensure that it's natural gas plants would have firm supply and transportation – putting the reliability of its natural gas plants into question.¹⁶⁶ That docket illustrates that Evergy is about 525,000 dekatherms short on firm natural gas transport to its current gas generation units.¹⁶⁷

EKC would rather gamble that transportation and commodity will be available as needed, in lieu of contracting for the required transport and commodities to assure reliability.¹⁶⁸

6. <u>Evergy Has Not Met its Burden of Supplying a Definitive Cost</u> <u>Estimate.</u>

Throughout the entirety of this Docket, Evergy has failed to supply a total project Definitive Cost Estimate as required by K.S.A. 66-1239, thereby undermining the very foundation of the statutory framework designed to protect retail ratepayers from speculative utility investments. The absence of a reliable total cost Definitive Cost Estimate, combined with the volatile market conditions, escalating construction costs, and uncertain regulatory and interconnection costs, renders these proposed natural gas projects not only premature but fundamentally unreasonable.

In this Docket, the Commission has been requested to increase the retail rates of EKC retail ratepayers for the next 40 years - yet Evergy has not disclosed to the public the estimated costs of the gas plants or their costs on a per unit (kV) basis.

¹⁶⁶ KIC Exhibit 9.

¹⁶⁷ Id.

¹⁶⁸ Id.

These critical cost components that will affect EKC retail rates for decades into the future have been designated as "Confidential" and exempt from public disclosure by Evergy.¹⁶⁹

The most descriptive and pretty much the only statement of the costs of the gas plants was made by Mr. Campbell of Evergy to the Kansas Legislature, to the effect that each of the gas plants will cost "north of \$1.6 billion."

It is unlikely that in any area of commerce that anyone would be requested to pay an amount for goods or services that are unknown to them.¹⁷⁰

It is patently unreasonable to request (i) 750,000 retail ratepayers located throughout Kansas, (ii) which are served by a "public" utility monopoly, (iii) that is regulated by a "public" utility commission, (iv) to pay billions of dollars in retail rates for gas plants with costs that have not been disclosed to the public.

This is not "public" utility regulation- the Commission should not allow this to occur.

Evergy's approach requesting blanket approval now and attempting to shift the financial risk of future cost overruns onto ratepayers later directly contravenes the intent of the statute. While the predetermination statute shifts risk to ratepayers, that risk should be minimal when possible and Evergy's burden to minimize that risk should be closely scrutinized.

Furthermore, the Commission should take notice that Evergy's interest in this Docket is fundamentally different to those of the parties. Evergy is an investor-owned utility. It benefits if the prices of these projects increase, while those final costs are paid to the detriment of retail

¹⁶⁹ Commission Staff has the responsibility to challenge confidential designations if it "believes the information does not meet the definition of confidential information." *See* Order Setting Procedural Schedule & Protective and Discovery Order, ¶ 26 KCC. Docket No. 25-EKCE-207-PRE (Nov. 14, 2024).

¹⁷⁰ To compare, it would be like going to a department store and filling the shopping cart with goods and signing a credit card authorization that permits the department store to determine at a later date what they will charge you for the goods in your shopping cart. In this case, the charge to the public will be billions of dollars.

ratepayers. These are not prudent investments under current circumstances, and approval in the absence of a total cost Definitive Cost Estimate would set a dangerous precedent that compromises transparency, accountability, and retail ratepayer protection.

E. Evergy's proposal to build the Viola and McNew plants lacks prudence under K.S.A. 66-128g(a) because Evergy has not provided a total cost Definitive Cost Estimate and therefore it is impossible to adequately assess the reasonable value of the projects.

When considering Evergy's Petition, the Commission should examine if the reasonable value of the electric generating property is prudent. As previously discussed in the legal standards, the Commission may look to K.S.A. 66-1298g(a), which sets out non-exclusive factors for the Commission to examine when determining prudence.

Incorporating many of the foregoing facts, Evergy has not provided a total cost Definitive Cost Estimate, and the reasonable value and the actual retail rate impact of these projects are therefore unknown. As previously stated, the projects possess a large contingency, lack cost inclusion for critical components such as natural gas infrastructure and firm capacity, and there are unknowns as to grid interconnection costs.

Despite the current political realities affecting trade, tariffs, and markets, Evergy has not included or updated its IRP to examine other alternatives or resource options that may be more appropriate investments at this time. When these political realities are coupled with the price volatility of natural gas and the lack of information regarding the natural gas development/infrastructure of these projects, Evergy is acting imprudently to not consider alternative resources and options, including delayed retirement of its undepreciated coal fleet. Without this updated analysis and consideration, the Commission should not let the almost \$2 billion burden of risk shift to retail ratepayers without current, relevant, and reliable data.

Notwithstanding the foregoing, the evidentiary record in this Docket on these issues (as related to 66-128(g)(a)(1), (2), (5), (9), and (12)) by Evergy, does not exist in any material manner that would rise to the level of material evidence (K.S.A. 60-401(b)) that is substantial in nature.

F. Evergy's refusal to acknowledge, confirm, or deny coal plant retirements illustrates lack of prudence in facility planning.

K.S.A. 66-128e provides that the Commission should deny rate recover for lack of prudence in facility planning that results in excess capacity.¹⁷¹ Again, Evergy has claimed throughout this Docket and at the Evidentiary Hearing that the retirement dates of its coal fleet remain "flexible."¹⁷² Yet, at the same time, Evergy is seeking approval for two new CCGTs. This contradictory position reveals a clear lack of prudence under K.S.A. 66-128e.

The Commission is required to weigh the evidence before it arrives at its lawful order. The Commission is not entitled to base its order on evidence that is speculative, incorrect, outdated, or has changed in a material manner.

At no time in this KCC Docket did Evergy confirm absolutely that it would retire its two Lawrence Energy coal units and two Jeffrey Energy coal units. Instead Evergy testified about retaining "flexibility" on coal retirement dates. In spite of this total equivocation on the retirement of these plants, Evergy presented a Preferred Portfolio that **confirmed** the retirement of these units by 2030.

This is Evergy's "bait-and-switch" strategy. The Commission should not fall for the two different coal plant retirement stories presented by Evergy in this KCC Docket. Quite simply,

¹⁷¹ See K.S.A. 66-1239e.

¹⁷² See Transcript, Vol. 1, pp. 136-137 and Transcript, Vol. 2, p. 356, Lines 3 - 8. "We have not made that definitive decision. As described in the IRP filing, these are flexible retirement dates used for planning assumptions, and as we've seen in recent history, we've been willing to revisit those flexible retirements and delay when it makes sense for customers." *Id.*

retirement of coal plants in 2028 and 2030 was presented as a "given" in this KCC Docket, when the termination of the coal plants in 2028 and 2030 was not a "given" – even in Evergy's testimony.

Mr. Gorman based his testimony on the reasonable extension of the coal generation units, and the fact verified by Evergy at both the federal and state levels, that the remaining useful life of these units is 15-23 more years.¹⁷³ Absent the "bait-and-switch" strategy of Evergy that claims the coal plants will be retired – maybe someday – there is no basis for construction of the two gas plants at this time – as confirmed by the testimony of Mr. Gorman.

A false assumption imbued in this KCC Docket by Evergy, is that the coal plants are old and therefore must be retired. Coal plants are complex manufacturing operations that must be maintained and improved as better technology becomes available. Important component parts are replaced from time-to-time, all for the purpose of extending the useful manufacturing lives of the facilities.

There is no evidence in this KCC Docket that the coal plants are other than meticulously maintained and do in fact provide the majority of electric power distributed on the Evergy system.¹⁷⁴

Either Evergy intends to retire its coal units and impose unnecessary extra costs on ratepayers, or it does not, in which the case of building two new CCGTs will result in substantial excess capacity in violation of Kansas law. Evergy is acting imprudently by not committing to a firm answer on its coal generation fleet which exemplifies precisely the kind of imprudent planning that K.S.A. 66-1239e was designed to prevent.

G. Evergy's Preferred Portfolio reduces reliability in a material amount.

¹⁷³ Gorman Direct, *supra* note 9 at p. 13.

¹⁷⁴ See e.g. Transcript, Vol. 1., p. 142, Lines 9-10.

The continuing ability of Evergy to access its coal fired electric generation on a continuing basis is of critical importance. There is no evidence in this Docket that retiring coal fired generation improves reliability – in fact, it is just the opposite. The SPP Integrated Market (SPP-IM) dispatches generation facilities primarily based on the lowest marginal price, consistent with reliability. This indicates that in the SPP-IM, coal is the workhorse based on price competitiveness and reliability. Replacing coal with natural gas will increase price and diminish reliability.

Coal and nuclear generation sources provide the most energy on an annual basis on the Evergy system.¹⁷⁵ The 2023 Net Generation (MWh) for coal fired electric generation was 14,039,309 MWh.¹⁷⁶ The same for nuclear power was 10, 301,865 MWh.¹⁷⁷ While natural gas fired generation placed significantly lower at 1,865,144 MWh.¹⁷⁸ This data suggests that both coal and nuclear are the more preferred, and most used generation sources on the SPP-IM from Evergy's generation fleet because of their price competitiveness and reliability.

1. <u>Evergy Recognized the Importance of Coal Generation for Reliability</u> <u>Purposes.</u>

On February 14, 2024, Darrin Ives, stated to the Kansas Senate Utilities Committee:179

This is a bill about reliability. As we learned from winter storm Uri in February 2021, there are times when base load generation provided by nuclear and coal are essential.

Coal plants essentially operate like a battery backup for renewables right now, and we can't fully retire these coal units until some other form of cleaner, 24/7 reliable source of electric generation, such as cost-effective battery storage, becomes available. Natural gas is not always available,

¹⁷⁵ See 2025 Electric Supply and Demand Biennial Report, Kan. Corp. Comm'n, p. 13-16 (Jan. 2025), https://www.kcc.ks.gov/images/PDFs/legislative-reports/2025_Electric_Supply_Demand_Report.pdf.

¹⁷⁶ See id. This chart illustrates that La Cygne Coal provides 6,587,118 MWh, Jeffrey Energy Center provides 5,841,763 MWh, and Lawrence Energy Center Coal provides 1,610,428 – for a total amount of 14,039,309 MWh.

¹⁷⁷ See id.

¹⁷⁸ See id.

¹⁷⁹ KIC Exhibit 2.

especially in the winter when it is prioritized for home heating. Oil fired units help out some, but storage is limited. There is nothing like a near 60-day supply of fuel on the ground. Evergy continues to support an all-ofthe-above resource mix, and this bill aligns with that strategy.

The intent of the language in SB 455 is to allow a coal plant to run less but still be available during winter and summer peaks when needed for reliability. It would have a positive impact on rates. Even though the facility is in rate base there would still be lower fuel costs, fewer operations and maintenance costs and fewer labor costs, while at the same time ensuring the unit is available for reliability purposes and to help meet Evergy's required reserve margin with the Southwest Power Pool.

... Yet, without the assurances provided by this bill and the flexibility it would enable, we would likely choose to retire and securitize a power plant rather than retain it for reliability and risk inadequate cost recovery.

... Evergy should do what it can to keep these fossil-fuel assets in service, if only for the reliability, until we can retire them without any question that we could still provide reliable power to Kansans.¹⁸⁰

Senate Bill 455, the bill in which Mr. Ives is testifying about is now codified as K.S.A. 66-

1239, the Predetermination Statute. Of relevance, EKC did not provide battery storage in its 2024

Integrated Resource Plan, and only 150 MW of storage in 2043 in its 2025 Update.¹⁸¹

On March 14, 2024, Jason Klindt, Senior Director, External Affairs, stated to the Kansas

House Committee on Energy, Utilities, & Telecommunications¹⁸² restated the position of Mr. Ives,

affirming the critical importance of Evergy's coal generation facilities to reliability, low costs:

Senate Bill 455 allows for a coal plant to run less but still be available during winter and summer peaks when needed for reliability. It would have a positive impact on rates. Even though the facility is in rate base there would still be lower fuel costs, fewer operations and maintenance costs and fewer labor costs, while at the same time ensuring the unit is

¹⁸⁰ Id. (emphasis added).

¹⁸¹ Compare 2024 IRP Update, supra note 14. with 2025 IRP Update – KIC Exhibit 15, supra note 27.

¹⁸² KIC Exhibit 3.

available for reliability purposes and to help meet Evergy's required reserve margin with the Southwest Power Pool.

This really is a bill about reliability. As we learned from winter storm Uri in February 2021, there are times when base load generation provided by nuclear and coal are essential.

... Yet, without the assurances provided by this bill and the flexibility it would enable, we would likely choose to retire and securitize a power plant rather than retain it for reliability and risk inadequate cost recovery.

... Evergy should do what it can to keep these fossil-fuel assets in service, if only for the reliability, until we can retire them without any question that we could still provide reliable power to Kansans.¹⁸³

2. <u>The Southwest Power Pool's Acknowledgement of Unreliable Natural</u> Gas Supplies for Electric Generation.

In July 2021, SPP released its report "Comprehensive Review of Southwest Power Pool's Response to the February 2021 Winter Storm."¹⁸⁴ During times of Winter peak usage, electric power providers (i.e. an electric utility such as Evergy) are "limited by the capacity of the supplies and transportation provided by the gas pipeline system."¹⁸⁵

The report found that 72% of all forced gas outages during Winter Storm Uri were caused

by natural gas supply issues due to increased demand to heat homes as well as production issues.¹⁸⁶

SPP also reported that natural gas generating resources were the most impacted fuel source by

Winter Storm Uri.187

¹⁸³ Id. (emphasis added).

¹⁸⁴ See generally A Comprehensive Review of Southwest Power Pool's Response to the February 2021 Winter Storm, Southwest Power Pool (Jul. 19, 2021).

¹⁸⁵ Id. at 45.

¹⁸⁶ Id. at 43, 45.

¹⁸⁷ Id. at 45.

Due to these impacts, the overall reliability of the SPP system was "severely tested."¹⁸⁸ The SPP analysis further confirms the lack of confidence in the reliability of natural gas during extreme weather events.

VI. <u>CONCLUSION</u>

In conclusion, KIC strongly opposes Evergy's Petition for predetermination of ratemaking principles, as well as the Non-Unanimous Settlement Agreement related to the two proposed natural gas facilities for the reasons set forth above in this Brief, and in the Direct, Cross-Answering, and Supplemental Testimony of Michael P. Gorman.

Respectfully submitted,

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Attorneys for Kansas Industrial Consumers Group, Inc., Participating Intervenors and the Kansas Agricultural Associations

¹⁸⁸ Id. at 6.

VERIFICATION

STATE OF KANSAS)) ss: COUNTY OF JOHNSON)

James P. Zakoura, being duly sworn upon his oath, deposes and states that he is the Attorney for Kansas Industrial Consumers Group, Inc., Participating Intervenors, and the Kansas Agriculture Associations that he has read and is familiar with the foregoing *Post Hearing Brief*, and that the statements therein are true to the best of his knowledge, information, and belief.

mes P. Zakoura

SUBSCRIBED AND SWORN to before me this 28th day of May 2025.

Desk

Notary Public

My Appointment Expires:



CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of May 2025, the above and foregoing was

electronically filed with the Kansas Corporation Commission and that one copy was delivered

electronically to all parties on the service list as follows:

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<u>EXHIBIT A</u>

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THIS FILING IS

Item 1: I An Initial (Original) Submission OR C Resubmission No.



FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

EXHIBIT A

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER									
IDENTIFICATION									
01 Exact Legal Name of Respondent	02 Year/ Period of Report								
Evergy Kansas Central, Inc.		End of: 2024/ Q4							
03 Previous Name and Date of Change (If name changed during year)		· · · · · · · · · · · · · · · · · · ·							
/									
04 Address of Principal Office at End of Period (Street, City, State, Zip Code)	:								
818 South Kansas Avenue, Topeka, KS 65612									
05 Name of Contact Person		06 Title of Contact Person							
Leigh Anne Jones		Sr Dir Corporate Accounting							
07 Address of Contact Person (Street, City, State, Zip Code)									
1200 Main Street, Kansas City, MO 64105									
	09 This Report is An Original / A Resubmission								
08 Telephone of Contact Person, Including Area Code	(1) ☑ An Original	10 Date of Report (Mo, Da, Yr)							
(816) 652-1274		04/18/2025							
		<u> </u>							
	Annual Corporate Officer Certification								
The undersigned officer certifies that:									
I have examined this report and to the best of my knowledge, information, and belief all st and other financial information contained in this report, conform in all material respects to	atements of fact contained in this report are correct statements of the business af the Uniform System of Accounts.	fairs of the respondent and the financial statements,							
01 Name	03 Signature	04 Dale Signed (Mo, Da, Yr)							
Matt Gummlg	att Gummig Matt Gummig 7/1, 10/00 1								
02 Title									
Vice President, Chief Accounting Officer									
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to	o any Agency or Department of the United States any false, fictitious or fraudulent	statements as to any matter within its jurisdiction.							

FERC FORM No. 1 (REV. 02-04)

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Page 1

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Name Evergy	of Respondent: y Kansas Central, Inc.	This report is: (1) ☑ An Original (2) □ A Resubmission		Date of Report: 04/18/2025	Ye Er	ear/Period of Report ind of: 2024/ Q4					
	Depreciation and Amortization of Electric Plant (Account 403, 404, 495)										
1. F 2. F 3. J 1 4. J	 Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). Report in Section B the rates used to compute amortization charges for electric plant (Account 404); and (e) Amortization called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner In which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification graves are prepared to assist in estimating average service Lives, show in column (h) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting for the provisions and the plant items to which related. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related. 										
	· · · · · · · · · · · · · · · · · · ·	A. Sumn	nary of Depreciation and Amor	ization Charges							
Line No.	Functional Classification (a)	Depreclation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (C)	Amortization of Limit Term Electric Plant (Acc 404) (d)	ed Amo ount Elect	ortization of Other tric Plant (Acc 405) (0)	Total (f)				
1	Intangible Plant					33,240,249	33,240,249				
2	Steam Production Plant	76,127,101	3,753,650				79,880,751				
3	Nuclear Production Plant										
4	Hydraulic Production Plant-Conventional										
5	Hydraulic Production Plant-Pumped Storage										
6	Other Production Plant	60,790,055	921,109				61,711,164				
7	Transmission Plant	52,866,336					52,866,336				
8	Distribution Plant	53,665,560					53,665,560				
9	Regional Transmission and Market Operation						·				
10	General Plant	30,759,701		1	3,173		30,777,874				
11	Common Plant-Electric										
12	TOTAL .	274,208,753	4,674,759	1	3,173	33,240,249	312,141,934				
		ΒΒ	Basis for Amortization Charg	es		······································					
<u> </u>		C. Fac	ors Used in Estimating Depred	lation Charges							
Line No.	Account No. (a) Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service (c)	lfe Net Salvage (Percent) (d)	Applied Depr, Rates (Percent) (e)	Mortality Curve Type Average Remaining Life (f) (g)						

12	Production-Steam- Jeffrey EC #1-311	¹⁴ 49.511	42 years, 6 months	(1.9)	2.17	200-SC	23 years, 3 months, 19 days
13	Production-Steam- Jeffrey EC #1-312	118.487	40 years, 4 months, 24 days	(1.8)	2.7 1	200-SC	23 years, 3 months, 19 days
14	Production-Steam- Jeffrey EC #1- 312.02	277.765	27 years, 9 months, 18 days	(1.8)	3.36	200-SC	23 years, 3 months, 19 days
15	Production-Steam- Jeffrey EC #1-314	57.823	33 years, 6 months	(0.6)	2.86	200-SC	23 years, 3 months, 19 days
16	Production-Steam- Jeffrey EC #1-315	38.792	37 years, 2 months, 12 days	(1.8)	2.83	200-SC	23 years, 3 months, 19 days
17	Production-Steam- Jeffrey EC #1-316	5.117	35 years	(0.6)	2.55	200-SC	23 years, 3 months, 19 days
18	Production-Steam- Jeffrey EC #2-311	30.401	53 years, 9 months, 18 days	(1.9)	1.69	200-SC	23 years, 3 months, 19 days
19	Production-Steam- Jeffrey EC #2-312	105,907	40 years, 9 months, 18 days	(1.8)	2.54	200-SC	23 years, 3 months, 19 days
20	Production-Steam- Jeffrey EC #2- 312.02	154,463	31 years, 9 months, 18 days	(1.8)	2.92	200-SC	23 years, 3 months, 19 days
21	Production-Steam- Jeffrey EC #2-314	65.023	35 years, 4 months, 24 days	(0.6)	2.69	200-SC	23 years, 3 months, 19 days
22	Production-Steam- Jeffrey EC #2-315	25.414	38 years, 3 months, 19 days	(1.8)	2.65	200-SC	23 years, 3 months, 19 days
23	Production-Steam- Jeffrey EC #2-316	6.283	29 years, 9 months, 18 days	(0.6)	2.92	200-SC	23 years, 3 months, 19 days
24	Production-Steam- Jeffrey EC #3-311	48,431	50 years, 7 months, 6 days	(1.9)	1.85	200-SC	23 years, 3 months, 19 days
25	Production-Steam- Jeffrey EC #3-312	142,337	41 years, 4 months, 24 days	(1.8)	2.38	200-SC	23 years, 3 months, 19 days
26	Production-Steam- Jeffrey EC #3- 312.02	179.942	33 years, 2 months, 12 days	(1.8)	2.83	200-SC	23 years, 3 months, 19 days
27	Production-Steam- Jeffrey EC #3-314	60.348	39 years, 3 months, 19 days	(0.6)	2.75	200-SC	23 years, 3 months, 19 days
28	Production-Steam- Jeffrey EC #3-315	34.484	40 years, 3 months, 19 days	(1.8)	2.24	200-SC	23 years, 3 months, 19 days
29	Production-Steam- Jeffrey EC #3-316	3.19	30 years, 10 months, 25 days	(0.6)	2.9	200-SC	23 years, 3 months, 19 days
30	Production-Steam- Jeffrey Common- 311	109.7	37 years, 3 months, 19 days	(1.8)	2.64	200-SC	23 years, 3 months, 19 days
31	Production-Steam- Jeffrey Common- 312	86.718	32 years, 4 months, 24 days	(1.8)	3	200-SC	23 years, 3 months, 19 days

32	Production-Steam- Jeffrey Common- 312.01	120.004	30 years, 8 months, 12 days	(0.6)	2.22	200-SC	23 years, 3 months, 19 days
33	Production-Steam- Jeffrey Common- 312.02	0.413	38 years, 8 months, 12 days	(1.8)	3.36	200-SC	23 years, 3 months, 19 days
34	Production-Steam- Jeffrey Common- 314	10.767	29 years, 1 month, 6 days	(0.6)	3.38	200-SC	23 years, 3 months, 19 days
35	Production-Sleam- Jeffrey Common- 315	15.136	30 years, 2 months, 12 days	(1.8)	2.87	200-SC	23 years, 3 months, 19 days
36	Production-Sieam- Jeffrey Common- 316	18,549	34 years, 8 months, 12 days	(0.6)	2.7	200-SC	23 years, 3 months, 19 days
37	Production-Steam- Lawrence EC #4- 311	23.526	20 years, 8 months, 12 days	(1.1)	5.49	200-SC	14 years, 8 months, 12 days
38	Production-Steam- Lawrence EC #4- 312	45.134	27 years, 4 months, 24 days	(1.1)	4.52	200-SC	14 years, 8 months, 12 days
39	Production-Steam- Lawrence EC #4- 312.02	100.862	19 years, 1 month, 6 days	(1.1)	6.26	200-SC	14 years, 8 months, 12 days
40	Production-Steam- Lawrence EC #4- 314	23.975	24 years, 2 months, 12 days	(0.4)	5.03	200-SC	14 years, 8 months, 12 days
41	Production-Steam- Lawrence EC #4- 315	20.943	22 years, 9 months, 18 days	(1.1)	4.98	200-SC	14 years, 8 months, 12 days
42	Production-Steam- Lawrence EC #4- 316	2.082	18 years, 10 months, 25 days	(0.4)	6.67	200-SC	14 years, 8 months, 12 days
43	Production-Steam- Lawrence EC #5- 311	29.875	22 years, 10 months, 25 days	(1.1)	2.84	200-SC	14 years, 8 months, 12 days
44	Production-Steam- Lawrence EC #5- 312	61.055	30 years, 9 months, 18 days	(1.1)	2.6	200-SC	14 years, 8 months, 12 days
45	Production-Steam- Lawrence EC #5- 312.02	122.999	19 years, 2 months, 12 days	(1.1)	3.18	200-SC	14 years, 8 months, 12 days
46	Production-Steam- Lawrence EC #5- 314	62.631	26 years, 7 months, 6 days	(0.4)	2.53	200-SC	14 years, 8 months, 12 days
47	Production-Steam- Lawrence EC #5- 315	24,04	22 years, 1 month, 6 days	(1.1)	2.86	200-SC	14 years, 8 months, 12 days

48	Production-Steam- Lawrence EC #5- 316	3.569	19 years, 4 months, 24 days	(0.4)	3.34	200-SC	14 years, 8 months, 12 days
49	Production-Sieam- Lawrence Common-311	55.101	22 years, 4 months, 24 deys	(0.4)	3.26 -	200-SC	14 years, 8 months, 12 days
50	Production-Steam- Lawrence Common-312	22.464	25 years, 7 months, 6 days	(1.1)	3,63	200-SC	14 years, 8 months, 12 days
51	Production-Steam- Lawrence Common-312.01	47,717	19 years, 8 months, 12 days	(1.1)	2.31	200-SC	14 years, 8 months, 12 days
52	Production-Steam- Lawrence Common-312.02	16,347	29 years, 4 months, 24 days	(0.4)	4.25	200-SC	14 years, 8 months, 12 days
53	Production-Steam- Lawrence Common-314	1,700	20 years, 1 month, 6 days	(0.4)	3.59	200-SC	14 years, 8 months, 12 days
54	Production-Steam- Lawrence Common-315	4,182	31 years, 7 months, 6 days	(1.8)	2.22	200-SC	14 years, 8 months, 12 days
55	Production-Steam- Lawrence Common-316	6,728	26 years, 4 months, 24 days	(0.4)	2.76	200-SC	14 years, 8 months, 12 days
56	Production-Steam- Hutchinson Common-315	0.119	37 years, 2 months, 12 days	8		200-SC	23 years, 3 months, 19 days
57	Production-Gas Turbines-Gordan Evans #1-341	1,577	45 years, 7 months, 6 days	(0.6)	1.51	200-SC	32 years, 6 months
58	Production-Gas Turbines-Gordan Evans #1-342	531	43 years, 6 months	(0.6)	1.7	200-SC	32 years, 6 months
59	Production-Gas Turbines-Gordan Evans #1-344	26,109	44 years, 1 month, 6 days	(0.6)	1.72	200-SC	32 years, 6 months
60	Production-Gas Turbines-Gordan Evans #1-345	5,137	45 years, 4 months, 24 days	(0.3)	1.6	200-SC	32 years, 6 months
61	Production-Gas Turbines-Gordan Evans #1-346	60	34 years, 8 monihs, 12 days	(0.3)	2.58	200-SC	32 years, 6 months
62	Production-Gas Turbines-Gordan Evans #2-341	1,577	45 years, 7 months, 6 days	(0.6)	1.51	200-SC	33 years, 4 months, 24 days
63	Production-Gas Turbines-Gordan Evans #2-342	614	43 years, 2 months, 12 days	(0.6)	1.72	200-SC	33 years, 4 months, 24 days

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64	Production-Gas Turbines-Gordan Evans #2-344	24,755	44 years, 4 months, 24 days	(0.6)	1.64	200-SC	33 years, 4 months, 24 days
65	Production-Gas Turbines-Gordan Evans #2-345	5,071	45 years, 4 months, 24 days	(0.3)	1.6	200-SC	33 years, 4 months, 24 days
66	Production-Gas Turbines-Gordan Evans #2-346	10	33 years, 10 months, 25 days	(0.3)	2.68	200-SC	33 years, 4 months, 24 days
67	Production-Gas Turbines-Gordan Evens #3-341	2,886	46 years, 4 months, 24 days	(0.6)	1.53	200-SC	33 years, 4 months, 24 days
68	Production-Gas Turbines-Gordan Evans #3-342	875	44 years, 4 months, 24 days	(0.6)	1.67	200-SC	33 years, 4 months, 24 days
69	Production-Gas Turbines-Gordan Evans #3-344	43,356	46 years, 2 months, 12 days	(0.6)	1.75	200-SC	33 years, 4 months, 24 days
70	Production-Gas Turbines-Gordan Evans #3-345	12,632	46 years, 4 months, 24 days	(0.3)	1.54	200-SC	33 years, 4 months, 24 days
71	Production-Gas Turbines-Gordan Evans #3-346	69	34 years, 9 months, 18 days	(0.3)	3.16	200-SC	33 years, 6 months
72	Production-Gas Turbines-Gordan Evans Common- 341	6,024	46 years, 6 months	(0.6)	1.71	200-SC	33 years, 4 months, 24 days
73	Production-Gas Turbines-Gordan Evans Common- 342	2,971	46 years, 4 months, 24 days	(0.6)	1.51	200-SC	33 years, 4 months, 24 days
74	Production-Gas Turblnes-Gordan Evans Common- 344	1,205	43 years, 7 months, 6 days	(0.6)	2.49	200-SC	33 years, 4 months, 24 days
75	Production-Gas Turbines-Gordan Evans Common- 345	612	43 years, 7 months, 6 days	(0.3)	1.69	200-SC	33 years, 4 months, 24 days
76	Production-Gas Turbines-Gordan Evans Common- 346	429	45 years, 8 months, 12 days	(0.3)	2.25	200-SC	33 years, 4 months, 24 days
77	Production-Gas Turbines-Emporia EC #1-341	262	47 years, 3 months, 19 days	(0.6)	1.78	200-SC	39 years, 9 months, 18 days
78	Production-Gas Turbines-Emporia EC #1-342	860	47 years, 1 month, 6 days	(0.6)	1.91	200-SC	39 years, 9 months, 18 days

79	Production-Gas Turbines-Emporia EC #1-344	24,618	46 years, 6 months	(0.6)	1.92	200-SC	39 years, 9 months, 18 days
80	Production-Gas Turbines-Emporia EC #1-345	4,896	47 years, 3 months, 19 days	(0.3)	1.77	200-SC	39 years, 9 months, 18 days
81	Production-Gas Turbines-Emporia EC #1-346	121	47 years, 3 months, 19 days	(0.3)	1.77	200-SC	39 years, 9 months, 18 days
82	Production-Gas Turbines-Emporia EC #2-341	262	47 years, 3 months, 19 days	(0.6)	1.78	200-SC	39 years, 9 mcnths, 18 days
83	Production-Gas Turbines-Emporia EC #2-342	618	46 years, 9 months, 18 days	(0.6)	1.95	200-SC	39 years, 9 months, 18 days
84	Production-Gas Turbines-Emporia EC #2-344	29,342	46 years, 9 months, 18 days	(0.6)	2.04	200-SC	39 years, 9 months, 18 days
85	Production-Gas Turbines-Emporia EC #2-345	1,474	47 years, 3 months, 19 days	(0.3)	1.78	200-SC	39 years, 9 months, 18 days
86	Production-Gas Turbines-Emporia EC #2-346	118	47 years, 3 months, 19 days	(0.3)	1.77	200-SC	39 years, 9 months, 18 days
87	Production-Gas Turbines-Emporia EC #3-341	262	47 years, 3 months, 19 days	(0.6)	1.78	200-SC	39 years, 9 months, 18 days
88	Production-Gas Turbines-Emporta EC #3-342	622	46 years, 9 months, 18 days	(0.6)	1.96	200-SC	39 years, 9 months, 18 days
89	Production-Gas Turbines-Emporia EC #3-344	28,392	46 years, 8 months, 12 days	(0.6)	1.93	200-SC	39 years, 9 months, 18 days
90	Production-Gas Turbines-Emporia EC #3-345	4,632	47 years, 3 months, 19 days	(0.3)	1.77	200-SC	39 years, 9 months, 18 days
91	Production-Gas Turbines-Emporia EC #3-346	. 154	47 years, 3 months, 19 days	(0.3)	1.77	200-SC	39 years, 9 months, 18 days
92	Production-Gas Turbines-Emporia EC #4-341	262	47 years, 3 months, 19 days	(0.6)	1.78	200-SC	39 years, 9 months, 18 days
93	Production-Gas Turbines-Emporia EC #4-342	625	47 years, 1 month, 6 days	(0.6)	1,93	200-SC	39 years, 9 months, 18 days
94	Production-Gas Turbines-Emporia EC #4-344	25,752	46 years, 7 months, 6 days	(0.6)	1.96	200-SC	39 years, 9 months, 18 days

95	Production-Gas Turbines-Emporia EC #4-345	1,233	47 years, 3 months, 19 days	(0.3)	1.78	200-SC	39 years, 9 months, 18 days
96	Production-Gas Turbines-Emporia EC #4-346	154	47 years, 3 months, 19 days	(0.3)	- 1.77	200-SC	39 years, 9 months, 18 days
97	Production-Gas Turbines-Emporia EC #5-341	. 450	47 years, 3 months, 19 days	(0.6)	1.78	200-SC	39 years, 9 months, 18 days
98	Production-Gas Turbines-Emporia EC #5-342	1,027	47 years, 2 months, 12 days	(0.6)	1.85	200-SC	39 years, 9 months, 18 days
99	Production-Gas Turbines-Emporia EC #5-344	49,632	47 years, 3 months, 19 days	(0.6)	1.81	200-SC	39 years, 9 months, 18 days
100	Production-Gas Turbines-Emporia EC #5-345	8,546	47 years, 3 months, 19 days	(0.3)	1.78	200-SC	39 years, 9 months, 18 days
1 01	Production-Gas Turbines-Emporia EC #5-346	660	47 years, 3 months, 19 days	(0.3)	1.96	200-SC	39 years, 9 months, 18 days
102	Production-Gas Turbines-Emporia EC #6-341	486	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	40 years, 8 months, 12 days
103	Production-Gas Turbines-Emporia EC #6-342	1,134	47 years, 2 months, 12 days	(0.6)	1.88	200-SC	40 years, 8 months, 12 days
104	Production-Gas Turbines-Emporia EC #6-344	45,099	47 years, 1 month, 6 days	(0.6)	1.85	200-SC	40 years, 8 months, 12 days
105	Production-Gas Turbines-Emporia EC #8-345	7,378	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	40 years, 8 months, 12 days
106	Production-Gas Turbines-Emporia EC #6-346	261	47 years, 3 monihs, 19 days	(0.3)	2.23	200-SC	40 years, 8 months, 12 days
107	Production-Gas Turbines-Emporia EC #7-341	488	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	40 years, 8 months, 12 days
108	Production-Gas Turbines-Emporia EC #7-342	1,131	47 years, 2 months, 12 days	(0.6)	1.87	200-SC	40 years, 8 months, 12 days
109	Production-Gas Turbines-Emporia EC #7-344	39,931	47 years, 3 months, 19 days	(0.6)	1,83	200-SC	40 years, 8 monihs, 12 days
110	Production-Gas Turbines-Emporia EC #7-345	7,463	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	40 years, 8 months, 12 days

	111	Production-Gas Turbines-Emporia EC #7-346	180	47 years, 3 months, 19 days	(0.3)	2.41	200-SC	40 years, 8 months, 12 days
	112	Production-Gas Turbines-Emporia Common-341	16,781	48 years, 1 month, 6 days	(0.6)	1.76	200-50	40 years, 7 months, 6 days
	113	Production-Gas Turbines-Emporia Common-342	249	48 years, 2 months, 12 days	(0.6)	1.85	200-SC	40 years, 7 months, 6 days
	114	Production-Gas Turbines-Emporia Common-344	12,066	46 years, 1 month, 6 days	(0.6)	2.1	200-SC	40 years, 8 months, 12 days
	115	Production-Gas Turbines-Emporia Common-345	7,295	48 years, 2 months, 12 days	(0.3)	1.76	200-SC	40 years, 7 months, 6 days
	116	Production-Gas Turbines-Emporia Common-346	7,406	47 years, 4 months, 24 days	(0.3)	• 1.83	200-SC	40 years, 8 months, 12 days
	117	Production-Gas Turbines- Hutchinson EC #1- 341	9	46 years, 1 month, 6 days	(0.5)		200-SC	17 years, 7 months, 6 days
	118	Production-Gas Turbines- Hutchinson EC #1- 342	138	46 years, 6 months	(0.5)	0,49	200-SC	17 years, 7 months, 6 days
	119	Production-Gas Turbines- Hutchinson EC #1- 344	15,680	35 years, 2 months, 12 days	(0.5)	3.47	200-SC	17 years, 7 months, 6 days
-	120	Production-Gas Turbines- Hutchinson EC #1- 345	2,492	34 years, 3 months, 19 days	(0.2)	0.9	200-SC	17 years, 7 months, 6 days
	121	Production-Gas Turbines- Hutchinson EC #1- 346	79	23 years, 1 month, 6 days	(0.2)	2.59	200-SC	17 years, 7 months, 6 days
	122	Production-Gas Turbines- Hutchinson EC #2- 341	17	44 years, 6 months	(0.5)		200-SC	17 years, 7 months, 6 days
	123	Production-Gas Turbines- Hutchinson EC #2- 342	122	55 years, 6 months	(0.5)		200-SC	17 years, 7 months, 6 days
ĺ	124	Production-Gas Turbines- Hutchinson EC #2- 344	13,956	41 years, 8 months, 12 days	(0.5)	3.45	200-SC	17 years, 7 months, 6 days

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125	Production-Gas Turbines- Hutchinson EC #2- 345	341	35 years, 4 months, 24 days	(0.2)	0.75	200-SC	17 years, 7 months, 6 days
126	Production-Gas Turbines- Hutchinson EC #2- 346	26	58 уеагэ	. (0.2)		200-SC	17 years, 7 months, 6 days
127	Production-Gas Turbines- Hutchinson EC #3- 341	17	44 years, 6 months	(0.5)		200-SC	17 years, 7 months, 6 days
128	Production-Gas Turbines- Hutchinson EC #3- 342	349	38 years, 1 month, 6 days	(0.5)	0.17	200-SC	17 years, 7 months, 6 days
129	Production-Gas Turbines- Hutchinson EC #3- 344	13,720	42 years, 7 months, 6 days	(0.5)	2.17	200-SC	17 years, 7 months, 6 days
130	Production-Gas Turbines- Hutchinson EC #3- 345	620	26 years, 3 months, 19 days	(0.2)	1.95	200-SC	17 years, 7 months, 6 days
131	Production-Gas Turbines- Hutchinson EC #3- 346	26	58 years	(0.2)		200-SC	17 years, 7 months, 6 days
132	Production-Gas Turbines- Hutchinson EC #4- 341	604	73 years, 6 months	(0.5)		200-SC	8 years, 10 months, 25 days
133	Production-Gas Turbines- Hutchinson EC #4- 342	31	49 years, 6 months	(0.5)		200-SC	8 years, 10 months, 25 days
134	Production-Gas Turbines- Hutchinson EC #4- 344	24,345	42 years, 6 months	(0.5)		200-SC	8 years, 10 months, 25 days
135	Production-Gas Turbines- Hutchinson EC #4- 345	421	49 years, 6 months	(0.2)		200-SC	8 years, 10 months, 25 days
136	Production-Gas Turbines- Hutchinson EC #4- 346	903	47 years, 8 months, 12 days	(0.2)		200-SC	8 years, 10 months, 25 days
137	Production-Gas Turbines- Hutchinson EC Common-341	12,834	53 years, 1 month, 6 days	(0.5)	2.52	200-SC	17 years, 7 months, 6 days

138	Production-Gas Turbines- Hutchinson EC Common-342	2,061	24 years, 10 months, 25 days	(0.5)	6.56	200-SC	17 years, 7 months, 6 days
139	Production-Gas Turbines- Hutchinson EC Common-344	660			4.07		
140	Production-Gas Turbines- Hutchinson EC Common-345	1,483	28 years, 2 months, 12 days	(0.2)		200-SC	17 years, 7 months, 6 days
141	Production-Gas Turbines- Hutchinson EC Common-346	1,023	28 years, 6 months	(0.2)	1.75	200-SC	17 years, 7 months, 6 days
142	Production-Wind Turbines-Central Plains-341	10,089	19 years, 7 months, 6 days	(0.3)	5.44	200-SC	11 years, 3 months, 19 days
143	Production-Wind Turbines-Central Plains-344	152,984	19 years, 7 months, 6 days	(0.3)	4.93	200-SC	11 years, 3 months, 19 days
144	Production-Wind Turbines-Central Plains-345	17,613	19 years, 7 months, 6 days	(0.2)	4.99	200-SC	11 years, 3 months, 19 days
145	Production-Wind Turbines-Central Plains-346	1,662	19 years	(0.2)	7.93	200-SC	11 years, 3 months, 19 days
146	Production-Wind Turbines-Flat Ridge-341	4,992	18 years, 3 months, 19 days	(0.3)	6.46	200-SC	11 years, 3 months, 19 days
147	Production-Wind Turbines-Flat Ridge-344	85,139	18 years	(0.3)	7.17	200-SC	11 years, 3 months, 19 days
148	Production-Wind Turbines-Flat Ridge-345	16,354	18 years, 8 months, 12 days	(0.1)	6.44	200-SC	11 years, 3 months, 19 days
149	Production-Wind Turbines-Flat Ridge-346	1,998	16 years, 1 month, 6 days	(0.1)	11.16	200-SC	11 years, 3 months, 19 days
150	Production-Wind Turbines-Western Plains-341	17,681	20 years, 6 months	(0.5)	5.14	200-SC	20 years
151	Production-Wind Turbines-Western Plains-344	350,328	20 years, 6 months	(0.5)	5.18	200-SC	20 years
152	Production-Wind Turbines-Westem Plains-345	49,427	20 years, 6 months	(0.3)	5.15	200-SC	20 years
153	Production-Wind Turbines-Western Plains-346	2.974	20 years, 6 months	(0.3)	5.26	200-SC	20 years
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154	Production-Wind Turbines- Persimmon Creek- 341	29,586	18 years, 3 months, 19 days	(0.03)	3.92	200-SC	11 years, 3 months, 19 days
155	Production-Wind Turbines- Persimmon Creek- 344	194,682	18 years	(0.03)	3.92	200-SC	11 years, 3 months, 19 days
156	Production-Wind Turbines- Persimmon Creek- 345	21,040	18 years, 8 months, 12 days	(0.1)	3.92	200-SC	11 years, 3 months, 19 days
157	Production-Wind Turbines- Persimmon Creek- 346	0. 95 3	16 years, 1 month, 6 days	(0.1)	3.92	200-SC	11 years, 3 months, 19 days
158	Production-Battery Farm-Wichita Battery Farm-341	0.951	18 years, 3 months, 19 days	(0.3)	6.67	200-SC	11 years, 3 months, 19 days
159	Production-Battery Farm-Wichita Battery Farm-345	0.245	18 years	(3)	6.67	200-SC	11 years, 3 months, 19 days
160	Production-Battery Farm-Wichita Battery Farm-348	3,805			6.67		
161	Production-Gas Turbines-Spring Creek #1-341	1,631	42 years, 10 months, 25 days	(0.4)	1.78	200-SC	33 years, 4 months, 24 days
162	Production-Gas Turbines-Spring Creek #1-342	341	42 years, 10 months, 25 days	(0.4)	1.78	200-SC	33 years, 4 months, 24 days
163	Production-Gas Turbines-Spring Creek #1-344	23,728	42 years, 10 months, 25 days	(0.4)	1.87	200-SC	33 years, 4 months, 24 days
164	Production-Gas Turbines-Spring Creek #1-345	2,251	40 years, 6 months	(0.2)	2.21	200-SC	33 years, 4 months, 24 days
165	Production-Gas Turbines-Spring Creek #1-346	101			3.29		
166	Production-Gas Turbines-Spring Creek #2-341	1,631	42 years, 10 months, 25 days	(0.4)	1.78	200-SC	33 years, 4 months, 24 days
167	Production-Gas Turbines-Spring Creek #2-342	341	42 years, 10 months, 25 days	(0.4)	. 1.78	200-SC	33 years, 4 months, 24 days

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168	Production-Gas Turbines-Spring Creek #2-344	23,657	42 years, 10 months, 25 days	(0.4)	1.86	200-SC	33 years, 4 months, 24 days
169	Production-Gas Turbines-Spring Creek #2-345	2,091	41 years	(0.2)	2.17	200-SC	33 years, 6 months
170	Production-Ges Turbines-Spring Creek #2-346	99			3.29		
171	Production-Gas Turbines-Spring Creak #3-341	1,631	42 years, 10 months, 25 days	(0.4)	1.78	200-SC	33 years, 4 months, 24 days
172	Production-Gas Turbines-Spring Creek #3-342	341	41 years	(0.4)	1.78	200-SC	33 years, 4 months, 24 days
173	Production-Gas Turbines-Spring Creek #3-344	23,869	42 years, 10 months, 25 days	(0.4)	1.92	200-SC	33 years, 4 months, 24 days
174	Production-Gas Turbines-Spring Creek #3-345	4,075	42 years, 10 months, 25 days	(0.2)	2.41	200-SC	33 years, 4 months, 24 days
175	Production-Gas Turbines-Spring Creek #3-346	54			3.45		
176	Production-Gas Turbines-Spring Creek #4-341	1,648	42 years, 10 months, 25 days	(0.4)	1.8	200-SC	33 уеагь, 4 months, 24 days
177	Production-Gas Turbines-Spring Creak #4-342	341	42 years, 10 months, 25 days	(0,4)	1.78	200-SC	33 years, 4 months, 24 days
178	Production-Gas Turbines-Spring Creek #4-344	23,861	42 years, 10 months, 25 days	(0.4)	1.88	200-SC	33 years, 15 days
179	Production-Gas Turbines-Spring Creek #4-345	2,106	42 years, 10 months, 25 days	(0.4)	2.16	200-SC	33 years, 4 months, 24 days
180	Production-Gas Turbines-Spring Creek #4-346	143			3.29		
181	Production-Gas Turbines-Spring Creek Common- 341	32	41 years, 1 month, 6 days	(0.4)	2.54	200-SC	33 years, 4 months, 24 days
182	Production-Gas Turbines-Spring Creek Common- 342	66	37 years, 6 months	(0.4)	2.72	200-SC	33 years, 6 months

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183	Production-Gas Turbines-Spring Creek Common- 344	3,198	39 years, 2 months, 12 days	(0.4)	2.13	200-SC	33 years, 6 months
184	Production-Gas Turbines-Spring Creek Common- 345	809	41 years, 7 months, 6 days	(0.1)	1.95	200-SC	33 years, 4 months, 24 days
185	Production-Gas Turbines-Spring Creek Common- 346	1,130	42 years, 9 months, 18 days	(0.2)	1.84	200-SC	33 years, 4 months, 24 days
186	Transmission-352	57,296	55 years	(10)	2.04	S2	37 years, 3 months, 19 days
187	Transmission- 352.05	214	55 years	(10)	2.03	S2	37 years, 3 months, 19 days
188	Transmission- 352,08	4,002	55 years	(10)	6.67	S2	15 years
189	Transmission-353	672,173	50 years	(10)	1.86	R2.5	64 years, 10 months, 25 days
190	Transmission- 353.05	83,952	50 years	(10)	1.86	R2.5	64 years, 10 months, 25 days
191	Transmission- 353,06	23,672	50 years	(10)	6.67	R2.5	15 years
192	Transmission-354	2,432	60 years	(30)	3.42	R3	28 years, 6 months
193	Transmission- 354.05	17	60 years	(30)	2,69	R3	28 years, 6 months
194	mission-355	800,568	42 years	(25)	2.74	S0.5	31 years, 3 months, 19 days
195	Transmission- 355.05	94,345	42 years	(25)	2.82	S0.5	31 years, 3 months, 19 days
196	Transmission- 355.06	74,283	42 years	(25)	6.67	S0.5	15 years
197	Transmission-356	201,524	50 years	(15)	2.62	R1.5	48 years, 9 months, 18 days
198	Transmission- 356.05	60,534	50 years	(15)	2.72	R1.5	48 years, 9 months, 18 days
199	Transmission- 356.06	18,298	50 years	(15)	8.67	R1.5	15 years
200	Transmission-357		0 years			0	0 years
201	Transmission- 357,05	2,508	55 years		1.57	R3	66 years, 8 months, 12 days
202	Transmission-358		0 years			R3	0 years
203	Transmission- 358.05	14,152	40 years		2.04	R3	47 years, 7 months, 6 days

THIS FILING IS

Item 1: 🗹 An Initial (Original) Submission OR \Box Resubmission No.



FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400, Failure to report may result in criminal fines, dvil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

	FERC FORM NO. 1 PORT OF MAJOR ELECTRIC UTILITIES, LICENSEE	S AND OTHER				
	IDENTIFICATION					
02 Year/ Period of Report						
Evergy Kansas South, Inc.		End of: 2024/ Q4				
03 Previous Name and Date of Change (If name changed during year)						
1						
04 Address of Principal Office at End of Period (Street, City, State, Zip Code						
818 South Kansas Avenue, Topeka, KS 66612						
05 Name of Contact Person		06 Title of Contact Person				
Leigh Anne Jones		Sr Dir Corporate Accounting				
07 Address of Contact Person (Street, City, State, Zip Code)						
1200 Main Street, Kansas City, MO 64105						
	09 This Report is An Original / A Resubmission	on la				
08 Telephone of Contact Person, Including Area Code	(1) 🗹 An Original	10 Date of Report (Mo, Da, Yr)				
(816) 652-1274		04/18/2025				
<u> </u>						
	Annual Corporate Officer Certification					
The undersigned officer certifies that:						
I have examined this report and to the best of my knowledge, information, a and other financial information contained in this report, conform in all mater	nd belief all statements of fact contained in this report are co al respects to the Uniform System of Accounts.	rrect statements of the business affairs of the respondent and the financial statements,				
01 Name	03 Signature	04 Date Signed (Mo, Da, Yr)				
Matt Gummig	Matt Gummig 7449	P				
02 Title						
Vice President, Chief Accounting Officer						
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and will	ngly to make to any Agency or Department of the United Stat	tes any false, fictitious or fraudulent statements as to any matter within its jurisdiction.				
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FERC FORM No. 1 (REV. 02-04)

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Name of Respondent: Evergy Kansas South, Inc.			This report is: (1) ☑ An Original (2) □ A Resubmission	Date of Report: 04/18/2025	Year/Period o End of: 2024/	Year/Period of Report End of: 2024/ Q4				
	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)									
1. F 4 2. F 3. F L 4. L	 Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 403); and (e) Amortization of Other Electric Plant (Account 405). Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which rates are applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), dn (e) report available information for each plant subaccount, account or functional classification [if available, information for each plant subaccount, account or functional classification are precised average remaining life of surviving plant. If composite depreciation accounting life of nortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting la used, report available information called for in columns (b) through (g) on this basis. If provisions for depreciation w									
			A. Summ	ary of Depreciation and Amor	tization Charges					
Line No.	Function	al Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (C)	Amortization of Term Electric Plant 404) {d)	Limited (Account	Amortization o Electric Plant (/ (e)	f Other \cc 405)	Total (f)	
1	Intangible Plant							5,677,858	5,677,858	
2	Steam Production Plan	nt	52,496,918	5,865,080		0,490,894			88,852,892	
3	Nuclear Production Pl	ant	44,504,013	2,396,877	·				46,900,890	
4	Hydraulic Production I	Plant-Conventional							-	
5	Hydraulic Production I	Plant-Pumped Storage								
6	Other Production Plan	t	29,850						29,850	
7	Transmission Plant		39,279,864						39,279,864	
8	Distribution Plant		45,708,254						45,708,254	
9	Regional Transmission	n and Market Operation								
10	General Plant		11,547,270						11,547,270	
11	Common Plant-Electri	c								
12	TOTAL	·····	193,566,169	8,261,957	· :	30,490,894		5,677,858	237,996,878	
			B	Basis for Amortization Charge	jes	-			· · · · · · · · · · · · · · · · · · ·	
			C. Fact	ors Used in Estimating Depre	ciation Charges	-				
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service 1 (c)	life Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortalit	ty Curve Type (f)	Aver	age Remaining Life (9)	

1	2	Production-Steam- JEC #1-311	⁹²¹ 15,478	42 years, 8 months, 12 days	(1.9)	2.57	200-SC	23 years, 3 months, 19 days
1	3	Production-Steam- JEC #1-312	34,985	41 years, 8 monihs, 12 days	(1.8)	2.95	200-SC	23 years, 3 months, 19 days
1	4	یم Production-Steam- JEC #1-312.02	76,772	27 years, 10 months, 25 days	(1.8)	3.56	200-SC	23 years, 3 months, 19 days
1	5	Production-Steam- JEC #1-314	16,639	34 years, 1 month, 6 days	(0.6)	3.1	200-SC	23 years, 3 months, 19 days
1	6	Production-Steam- JEC #1-315	11,533	37 years, 10 months, 25 days	(1.8)	3.11	200-SC	23 years, 3 months, 19 days
1	7	Production-Steam- JEC #1-316	1,463	35 years, 2 months, 12 days	(0.6)	2,89	200-SC	23 years, 3 months, 19 days
1	8	Production-Steam- JEC #2-311	9,558	54 years, 2 months, 12 days	(1.9)	2.19	200-SC	23 years, 3 months, 19 days
1	9	Production-Steam- JEC #2-312	32,036	41 years, 7 months, 6 days	(1.8)	2.83	200-SC	23 years, 3 months, 19 days
2	20	Production-Steam- JEC #2-312.02	45,432	31 years, 10 months, 25 days	(1.8)	3.2	200-SC	23 years, 3 months, 19 days
2	1	Production-Steam- JEC #2-314	18,482	35 years, 10 months, 25 days	(0.6)	2.94	200-SC	23 years, 3 months, 19 days
2	2	Production-Steam- JEC #2-315	7,762	39 years, 2 months, 12 days	(1.8)	2.93	200-SC	23 years, 3 months, 19 days
2	3	Production-Steam- JEC #2-316	2,149	32 years, 1 month, 6 days	(0.6)	3.03	200-SC	23 years, 3 months, 19 days
2	:4	Production-Steam- JEC #3-311	14,931	51 years, 2 months, 12 days	(1.9)	2.3	200-SC	23 years, 3 months, 19 days
2	5	Production-Steam- JEC #3-312	44,699	42 years, 1 month, 6 days	(1.8)	2.7	200-SC	23 years, 3 months, 19 days
:	26	یں Production-Steam- JEC #3-312.02	51,408	33 years, 9 months, 18 days	(1.8)	3.09	200-SC	23 years, 3 months, 19 days
2	27	Production-Steam- JEC #3-314	15,980	40 years, 9 months, 18 days	(0.6)	2.98	200-SC	23 years, 3 months, 19 days
	18	Production-Steam- JEC #3-315	10,412	41 years, 1 month, 6 days	(1.8)	2.61	200-SC	23 years, 3 months, 19 days
	29	Production-Steam- JEC #3-316	934	31 years	(0.6)	3.17	200-SC	23 years, 3 months, 19 days
	80	Production-Steam- JEC Common-311	29,728	39 years	(1.8)	2.9	200-SC	23 years, 3 months, 19 days
3	81	Production-Steam- JEC Common-312	25,566	33 years, 2 months, 12 days	(1.8)	3.21	200-SC	23 years, 3 months, 19 days

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32	Production-Steam- JEC Common- 312.01	36,274	30 years, 7 months, 6 days	(1.8)	2.6	200-SC	23 years, 3 months, 19 days
33	Production-Steam- JEC Common- 312.02	83	38 years, 8 months, 12 days	(0.6)	3.53	200 <i>-</i> SC	23 years, 3 months, 19 days
34	Production-Steam- JEC Common-314	3,125	30 years, 1 month, 6 days	(0.6)	3,55	200-SC	23 years, 3 months, 19 days
35	Production-Steam- JEC Common-315	3,799	30 years	(1.8)	3.17	200-SC	23 years, 3 months, 19 days
36	Production-Steam- JEC Common-316	4,257	35 years, 4 months, 24 days	(0.6)	2.93	200-SC	23 years, 3 months, 19 days
37	Production-Steam- La Cygne #1-311	26,639	46 years, 7 months, 6 days	(1.9)	3.99	200-SC	23 years, 3 months, 19 days
38	Production-Steam- La Cygne #1-312	202,620	32 years, 8 months, 12 days	(1.8)	5.88	200-SC	23 years, 3 months, 19 days
39	a Production-Steam- La Cygne #1- 312.02	225,294	28 years	(1.8)	5.9	200-SC	23 years, 3 months, 19 days
40	Production-Steam- La Cygne #1-314	49,328	41 years, 9 months, 18 days	(0.6)	4.84	200-SC	23 years, 3 months, 19 days
41	Production-Steam- La Cygne #1-315	18,976	32 years	(1.8)	4.53	200-SC	23 years, 3 months, 19 days
42	Production-Steam- La Cygne #1-316	2,800	32 years, 2 months, 12 days	(0.6)	3.74	200-SC	23 years, 3 months, 19 days
43	Production-Steam- La Cygne #2-311	1,951	36 years	(1.8)	3.48	200-SC	23 years, 3 months, 19 days
44	Production-Steam- La Cygne #2-312	15,925	41 years, 10 months, 25 days	(1.8)	4.6	200-SC	23 years, 3 months, 19 days
45	Roduction-Steam- La Cygne #2- 312.01	96	29 years, 4 months, 24 days	(1.8)	2.27	200-SC	23 years, 3 months, 19 days
46	Production-Steam- La Cygne #2- 312.02	804	59 years, 6 months	(0.6)	4.54	200-SC	23 years, 3 months, 19 days
47	Production-Steam- La Cygne #2-314	7,196	44 years, 3 months, 19 days	(0.6)	5.26	200-SC	23 years, 3 months, 19 days
48	Production-Steam- La Cygne #2-315	635	47 years, 6 months	(1.9)	3.71	200-SC	23 years, 3 months, 19 days
49	Production-Steam- La Cygne #2-316	719	44 years, 3 months, 19 days	(0.6)	3.44	200-SC	23 years, 3 months, 19 days

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50	Production-Steam- La Cygne Common-311	70,726	27 years, 8 months, 12 days	(1.7)	4.47	200-SC	23 years, 3 months, 19 days
51	Production-Steam- La Cygne Common-312	83,134	25 years, 2 months, 12 days	(1.7)	4.41	200-SC	23 years, 3 months, 19 days
52	Production-Steam- La Cygne Common-312.01	328	33 years, 1 month, 6 days	(0.6)	3.55	200-SC	23 years, 3 months, 19 days
53	Production-Steam- La Cygne Common-314	1,336	36 years, 3 months, 19 days	(0.6)	3.46	200-SC	23 years, 3 months, 19 days
54	Production-Steam- La Cygne Common-315	3,459	28 years, 6 months	(1.8)	4.08	200-SC	23 years, 3 months, 19 days
55	Production-Steam- La Cygne Common-316	7,269	31 years, 3 months, 19 days	(0.6)	3.99	200-SC	23 years, 3 months, 19 days
56	Production-Steam- G. Evans Common- 311	80	29 years, 9 months, 18 days	(0.8)	12.57	200-SC	0 years
57	Production- Nuclear-Wolf Creek-321	469,086	53 years, 7 months, 6 days	(1.5)	1.93	200-SC	27 years, 4 months, 24 days
58	Production- Nuclear-Wolf Creek-322	986,684	42 years, 8 months, 12 days	(0.4)	2.37	200-SC	27 years, 4 months, 24 days
59	Production- Nuclear-Wolf Creek-323	220,043	39 years, 1 month, 6 days		2.49	200-SC	27 years, 6 months
60	Production- Nuclear-Wolf Creek-324	160,465	49 years, 2 months, 12 days	_	2.11	200-SC	27 years, 4 months, 24 days
61	Production- Nuclear-Wolf Creek-325	131,990	38 years, 4 months, 24 days		2.74	200-SC	27 years, 6 months
62	Production-Diesel Gen-G. Evans-344	1,809	43 years, 7 months, 6 days	(0.8)	1.86	200-SC	29 years, 3 months, 19 days
63	Transmission-352	31,565	55 years	(10)	1.98	S2	37 years, 3 months, 19 days
64	Transmission 352	290	56 years, 7 months, 24 days	(4.4)	1.59	65-R4	31 years, 4 months, 13 days
65	Transmission- 352.05		0 years			0	0 years
66	Transmission- 352.06	38	55 years	(10)	6.67	S2	15 years
67	Transmission-353	605,683	58 years	(10)	1,81	R1.5	64 years, 10 months, 25 days

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68	Transmission 353	60,963	52 years, 7 months, 6 days	(4.9)	3.02	65-R2	29 years, 10 months, 6 days
69	Transmission- 353.03	151	58 years	(10)	7.96	R1.5	15 years
70	Transmission- 353.05	10,136	58 years	(10)	1.84	R1.5	15 years
71	Transmission- 353.06	3,694	58 years	(10)	6.67	R1.5	15 years
72	Transmission-354	10,659	65 years	(30)	2.02	R3	28 years, 6 months
73	Transmission- 354.05		0 years			0	0 years
74	Transmission-355	749,323	50 years	(25)	2.71	R1.5	31 years, 3 months, 19 days
75	Transmission 355	58	45 years, 10 months, 25 days	(21.8)	1.65	55-R2	28 years, 7 months, 2 days
76	Transmission- 355.05	15,110	50 years	(25)	2.73	R1.5	15 years
77	Transmission- 355.06	46,028	50 years	(25)	6.67	R1.5	15 years
78	Transmission-356	190,372	50 years	(15)	2.53	R2	48 years, 9 months, 18 days
79	Transmission 358	39	41 years, 29 days	(13.1)	1.63	60-R2.5	31 years, 6 months, 10 days
80	Transmission 356.05	1,936	50 years	(15)	2.55	R2	48 years, 9 months, 18 days
81	Transmission- 356.06	13,514	50 years	(15)	6.67	R2	15 years
82	Transmission-357	420	65 years		1.39	R3	66 years, 8 months, 12 days
83	Transmission- 357.05	33	65 years		1.66	R3	66 years, 8 months, 12 days
84	Transmission-358	4,387	49 years		1.95	R4	47 years, 7 months, 6 days
85	Transmission- 358.05	1,584	49 years		1.99	R4	47 years, 7 months, 6 days
86	یو Transmission-359	20	65 years		1.18	R4	64 years, 1 month, 6 days
87	Distribution-361	10,790	65 years, 4 months, 24 days	(20)	2.04	R2.5	50 years, 3 months, 19 days
88	Distribution-362	261,645	65 years, 4 months, 24 days	(15)	1.86	S0.5	52 years
89	Distribution-362.03	785	65 years, 4 months, 24 days	(15)	8.03	S0.5	52 years
90	Distribution-364	311,893	61 years, 4 months, 24 days	(50)	2.94	R0.5	50 years, 10 months, 25 days
91	Distribution-365	223,359	66 years, 7 months, 6 days	(75)	2.82	R1	52 years, 4 months, 24 days

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