

Before the State Corporation Commission
of the State of Kansas

In the Matter of the Application of Evergy)
 Kansas Central, Inc. and Evergy Kansas)
 South, Inc. for Approval to Make Certain) Docket No. 25-EKCE-294-RTS
 Changes in their Charges for Electric)

Schedules

Prepared By

Staff

Utilities Division

Kansas Corporation Commission

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Line No.	Description	Staff Adjusted
1	Pro Forma Rate Base	6,784,360,075
2	Staff Rate of Return	<u>7.0142%</u>
3	Operating Income Required	475,865,797
4	Staff Adjusted Operating Income	<u>385,986,982</u>
5	Difference	89,878,815
6	Income Tax Factor	<u>0.7900</u>
7	Pro Forma Revenue Requirement Increase / (Decrease)	<u><u>113,770,652</u></u>

Line No.	Description	Applicant Per Books	Applicant Adjustments	Applicant Adjusted	Staff Adjustments	Staff Adjusted	Staff Pro Forma Adjustments	Staff Adjusted Rate Base
Electric Plant in Service:								
1	Intangible Plant	297,670,796	56,683,813	354,354,609	(330,434,557)	23,920,052	0	23,920,052
2	Steam Production Plant	4,139,994,766	218,240,034	4,358,234,801	(72,857,559)	4,285,377,242	0	4,285,377,242
3	Nuclear Production Plant	1,971,030,792	26,071,867	1,997,102,659	101,714,137	2,098,816,796	0	2,098,816,796
4	Other Production Plant	1,651,297,781	(656,684,744)	994,613,037	(1,469,360)	993,143,677	0	993,143,677
5	Transmission Plant	4,044,746,775	(4,040,418,719)	4,328,056	1,045,372	5,373,429	0	5,373,429
6	Distribution Plant	3,606,977,459	172,677,151	3,779,654,611	157,816,943	3,937,471,554	0	3,937,471,554
7	Energy Storage Plant	0	0	0	5,000,991	5,000,991	0	5,000,991
8	General Plant	587,998,085	28,366,067	616,364,151	238,625,670	854,989,821	0	854,989,821
9	Total Electric Plant in Service	16,299,716,455	(4,195,064,530)	12,104,651,925	99,441,638	12,204,093,562	0	12,204,093,562
10	Accum. Prov. For Depr. & Amort.	(5,453,904,785)	819,715,851	(4,634,188,934)	57,895,123	(4,576,293,811)	0	(4,576,293,811)
11	Net Electric Plant in Service	10,845,811,670	(3,375,348,679)	7,470,462,991	157,336,760	7,627,799,751	0	7,627,799,751
Working Capital:								
12	Cash Working Capital	(131,250,752)	0	(131,250,752)	2,248,522	(129,002,231)	(896,418)	(129,898,649)
13	Materials & Supplies - 13 Month Avg.	274,094,031	(8,848,918)	265,245,113	25,374,962	290,620,075	0	290,620,075
14	Prepayments - 13 Month Avg.	23,383,078	(5,788,908)	17,594,170	3,348,398	20,942,568	0	20,942,568
15	Fossil Fuel - 13 Month Avg.	105,120,148	0	105,120,148	(2,565,140)	102,555,008	0	102,555,008
16	Nuclear Fuel - 13 Month Avg.	92,153,304	0	92,153,304	(530,790)	91,622,514	0	91,622,514
17	Regulatory Asset - LaCynge AAO	0	5,495,195	5,495,195	0	5,495,195	0	5,495,195
18	Regulatory Asset - Diff in Depr Rates	0	4,564,578	4,564,578	0	4,564,578	0	4,564,578
19	Regulatory Asset - Pensions	0	251,491	251,491	(251,491)	0	0	0
20	Regulatory Asset - OPEB	0	5,660,818	5,660,818	(5,660,818)	0	0	0
21	Regulatory Asset - State Line	0	149,920	149,920	0	149,920	0	149,920
22	Regulatory Asset - PISA Deferral	0	36,250,007	36,250,007	(401,457)	35,848,550	0	35,848,550
23	CWIP	0	146,786,247	146,786,247	(107,512,945)	39,273,302	0	39,273,302
24	Customer Advances for Construction	0	(4,704,158)	(4,704,158)	401,609	(4,302,549)	0	(4,302,549)
25	Customer Deposits	0	(4,720,131)	(4,720,131)	720,146	(3,999,985)	0	(3,999,985)
26	ILOC Deposits	0	(1,270,313)	(1,270,313)	525,459	(744,854)	0	(744,854)
27	Deferred Income Taxes	(1,886,521,834)	613,044,611	(1,273,477,223)	(20,497,217)	(1,293,974,440)	0	(1,293,974,440)
28	Regulatory Liability - Aquila Consent Fee	0	(1,590,910)	(1,590,910)	0	(1,590,910)	0	(1,590,910)
29	Total Rate Base	9,322,789,644	(2,590,069,149)	6,732,720,495	52,535,998	6,785,256,493	(896,418)	6,784,360,075

Line No.	Description	Applicant Adjusted	Staff Adjustment No. 1	Staff Adjustment No. 2	Staff Adjustment No. 3	Staff Adjustment No. 4	Staff Adjustment No. 5	Staff Adjustment No. 6	Staff Adjustment No. 7	Staff Adjustment No. 8
Electric Plant in Service:										
1	Intangible Plant	354,354,609	0	0	0	0	0	0	0	0
2	Steam Production Plant	4,358,234,801	0	0	0	0	0	0	0	0
3	Nuclear Production Plant	1,997,102,659	0	0	0	0	0	0	0	0
4	Other Production Plant	994,613,037	0	0	0	0	0	0	0	0
5	Transmission Plant	4,328,056	0	0	0	0	0	0	0	0
6	Distribution Plant	3,779,654,611	0	0	0	0	0	0	0	0
7	Energy Storage Plant	0	0	0	0	0	0	0	0	0
8	General Plant	616,364,151	0	0	0	0	0	0	0	0
9	Total Electric Plant in Service	12,104,651,925	0	0	0	0	0	0	0	0
10	Accum. Prov. For Depr. & Amort.	(4,634,188,934)	0	0	0	0	0	0	0	0
11	Net Electric Plant in Service	7,470,462,991	0	0	0	0	0	0	0	0
Working Capital:										
12	Cash Working Capital	(131,250,752)	0	0	0	0	0	0	0	0
13	Materials & Supplies - 13 Month Avg.	265,245,113	0	0	0	0	0	0	0	25,374,962
14	Prepayments - 13 Month Avg.	17,594,170	0	0	0	0	3,348,398	0	0	0
15	Fossil Fuel - 13 Month Avg.	105,120,148	0	0	0	0	0	0	0	0
16	Nuclear Fuel - 13 Month Avg.	92,153,304	0	0	0	0	0	0	0	0
17	Regulatory Asset - LaCynge AAO	5,495,195	0	0	0	0	0	0	0	0
18	Regulatory Asset - Diff in Depr Rates	4,564,578	0	0	0	0	0	0	0	0
19	Regulatory Asset - Pensions	251,491	0	0	(251,491)	0	0	0	0	0
20	Regulatory Asset - OPEB	5,660,818	0	0	0	(5,660,818)	0	0	0	0
21	Regulatory Asset - State Line	149,920	0	0	0	0	0	0	0	0
22	Regulatory Asset - PISA Deferral	36,250,007	0	0	0	0	0	0	0	0
23	CWIP	146,786,247	0	0	0	0	0	0	0	0
24	Customer Advances for Construction	(4,704,158)	0	0	0	0	0	0	401,609	0
25	Customer Deposits	(4,720,131)	0	0	0	0	0	720,146	0	0
26	ILOC Deposits	(1,270,313)	525,459	0	0	0	0	0	0	0
27	Deferred Income Taxes	(1,273,477,223)	0	(20,497,217)	0	0	0	0	0	0
28	Regulatory Liability - Aquila Consent Fee	(1,590,910)	0	0	0	0	0	0	0	0
29	Total Rate Base	6,732,720,495	525,459	(20,497,217)	(251,491)	(5,660,818)	3,348,398	720,146	401,609	25,374,962

Line No.	Description	Staff Adjustment No. 9	Staff Adjustment No. 10	Staff Adjustment No. 11	Staff Adjustment No. 12	Staff Adjustment No. 13	Staff Adjustment No. 14	Staff Adjustment No. 15	Total Staff Adjustments	Staff Adjusted
Electric Plant in Service:										
1	Intangible Plant	0	0	0	(330,434,557)	0	0	0	(330,434,557)	23,920,052
2	Steam Production Plant	0	0	0	(72,857,559)	0	0		(72,857,559)	4,285,377,242
3	Nuclear Production Plant	0	0	0	101,714,137	0	0		101,714,137	2,098,816,796
4	Other Production Plant	0	0	0	(1,469,360)	0	0		(1,469,360)	993,143,677
5	Transmission Plant	0	0	0	1,045,372	0	0		1,045,372	5,373,429
6	Distribution Plant	0	0	0	157,816,943	0	0		157,816,943	3,937,471,554
7	Energy Storage Plant	0	0	0	5,000,991	0	0	0	5,000,991	5,000,991
8	General Plant	0	0	0	238,625,670	0	0	0	238,625,670	854,989,821
9	Total Electric Plant in Service	0	0	0	99,441,638	0	0	0	99,441,638	12,204,093,562
10	Accum. Prov. For Depr. & Amort.	0	0	0	0	57,895,123	0		57,895,123	(4,576,293,811)
11	Net Electric Plant in Service	0	0	0	99,441,638	57,895,123	0	0	157,336,760	7,627,799,751
Working Capital:										
12	Cash Working Capital	0	0	0	0	0	0	2,248,522	2,248,522	(129,002,231)
13	Materials & Supplies - 13 Month Avg.	0	0	0	0	0	0		25,374,962	290,620,075
14	Prepayments - 13 Month Avg.	0	0	0	0	0	0		3,348,398	20,942,568
15	Fossil Fuel - 13 Month Avg.	(2,565,140)	0	0	0	0	0		(2,565,140)	102,555,008
16	Nuclear Fuel - 13 Month Avg.	0	(530,790)	0	0	0	0		(530,790)	91,622,514
17	Regulatory Asset - LaCynge AAO	0	0	0	0	0	0	0	0	5,495,195
18	Regulatory Asset - Diff in Depr Rates	0	0	0	0	0	0		0	4,564,578
19	Regulatory Asset - Pensions	0	0	0	0	0	0		(251,491)	0
20	Regulatory Asset - OPEB	0	0	0	0	0	0		(5,660,818)	0
21	Regulatory Asset - State Line	0	0	0	0	0	0		0	149,920
22	Regulatory Asset - PISA Deferral	0	0	0	0	0	(401,457)		(401,457)	35,848,550
23	CWIP	0	0	(107,512,945)	0	0	0		(107,512,945)	39,273,302
24	Customer Advances for Construction	0	0	0	0	0	0		401,609	(4,302,549)
25	Customer Deposits	0	0	0	0	0	0		720,146	(3,999,985)
26	ILOC Deposits	0	0	0	0	0	0		525,459	(744,854)
27	Deferred Income Taxes	0	0	0	0	0	0		(20,497,217)	(1,293,974,440)
28	Regulatory Liability - Aquila Consent Fee	0	0	0	0	0	0		0	(1,590,910)
29	Total Rate Base	(2,565,140)	(530,790)	(107,512,945)	99,441,638	57,895,123	(401,457)	2,248,522	52,535,998	6,785,256,493

Line No.		Increase (Decrease) To Rate Base
	<u>Staff Adjustment No. 1</u>	Baldry
1	ILOC Deposits	525,459
2	To update EKC's irrevocable letters of credit deposit to the actual balance as of March 31, 2025.	
	<u>Staff Adjustment No. 2</u>	Baldry
3	Deferred Income Taxes	(20,497,217)
4	To update EKC's ADIT balance to the actual balance as of March 31, 2025.	
	<u>Staff Adjustment No. 3</u>	Baldry
5	Regulatory Asset - Pensions	(251,491)
6	To remove EKC's Pension Tracker balance from Rate Base.	
	<u>Staff Adjustment No. 4</u>	Baldry
7	Regulatory Asset - OPEB	(5,660,818)
8	To remove EKC's OPEB Tracker 2 balance from Rate Base.	
	<u>Staff Adjustment No. 5</u>	Nilges
9	Prepayments - 13 Month Avg.	3,348,398
10	To update the calculation of Prepayments to an updated 13-month average through March 31, 2025.	
	<u>Staff Adjustment No. 6</u>	Nilges
11	Customer Deposits	720,146
12	To update the calculation of Customer Deposits to use balance as of March 31, 2025.	
	<u>Staff Adjustment No. 7</u>	Nilges
13	Customer Advances for Construction	401,609
14	To update the calculation of Customer Advances to use balance as of March 31, 2025.	
	<u>Staff Adjustment No. 8</u>	Nilges
15	Materials & Supplies - 13 Month Avg.	(25,374,962)
16	To update and normalize Materials and Supplies balances as of March 31, 2025.	
	<u>Staff Adjustment No. 9</u>	Rehagen
17	Fossil Fuel - 13 Month Avg.	(2,565,140)
18	To update and normalize Fossil Fuel Inventories balances as of March 31, 2025.	

Line No.		Increase (Decrease) To Rate Base
	<u>Staff Adjustment No. 10</u>	Rehagen
19	Nuclear Fuel - 13 Month Avg.	(530,790)
20	To update and normalize Nuclear Fuel Inventories balances as of March 31, 2025.	
	<u>Staff Adjustment No. 11</u>	Rehagen
21	CWIP	(107,512,945)
22	To reflect adjustment to remove certain Construction Work in Progress amounts from Rate Base.	
	<u>Staff Adjustment No. 12</u>	Rehagen
23	Intangible Plant	(330,434,557)
24	Steam Production Plant	(72,857,559)
25	Nuclear Production Plant	101,714,137
26	Other Production Plant	(1,469,360)
27	Transmission Plant	1,045,372
28	Distribution Plant	157,816,943
29	Energy Storage Plant	5,000,991
30	General Plant	238,625,670
31	To update EKC's Plant Balance as of March 31, 2025.	
	<u>Staff Adjustment No. 13</u>	Rehagen
32	Accum. Prov. For Depr. & Amort.	57,895,123
33	To update EKC's Accumulated Depreciation as of March 31, 2025.	
	<u>Staff Adjustment No. 14</u>	Jackson
34	Regulatory Asset - PISA Deferral	(401,457)
35	To reflect Staff's PISA adjustment.	
	<u>Staff Adjustment No. 15</u>	Luke Fry
36	Cash Working Capital	2,248,522
37	To reflect Staff's adjustment to include Cash Working Capital to Rate Base.	

Line No.	Description	Income Statement	Staff Adjustments	Staff Adjusted CWC	Revenue Lag Days	Expense Lead Days	Net Lag Days	Net % of Year	Staff CWC as Adjusted	Pro Forma Income Statement	Staff Pro Forma CWC
1	Total O&M Expenses	519,901,220	(34,856,325)	485,044,895						485,044,895	
2	Payroll Related CWC										
3	FICA Taxes - Employer's	(11,737,592)	442,379	(11,295,214)	24.130	13.400	10.730	0.0294	(332,048)	(11,295,214)	(332,048)
4	Accrued Vacation	(4,835,191)	0	(4,835,191)	24.130	365.000	(340.870)	(0.9339)	4,515,539	(4,835,191)	4,515,539
5	Wolf Creek Payroll	(33,046,968)	0	(33,046,968)	24.130	13.400	10.730	0.0294	(971,490)	(33,046,968)	(971,490)
6	Gross Payroll Excl Wolf Creek & Accrued Vac	(116,502,087)	0	(116,502,087)	24.130	13.400	10.730	0.0294	(3,424,842)	(116,502,087)	(3,424,842)
7	Fuel & Purchased Power Related CWC										
8	Coal, Freight, Additives & Handling	467,871	78,145	546,016	0.000	0.00	0.00	0.0000	0	546,016	0
9	Purchased Gas	0	0	0	0.000	0.00	0.00	0.0000	0	0	0
10	Purchased Oil, excl. Wolf Creek	0	0	0	0.000	0.00	0.00	0.0000	0	0	0
11	Nuclear Fuel	0	0	0	0.000	0.00	0.00	0.0000	0	0	0
12	Purchased Power	(22,023,748)	0	(22,023,748)	0.000	0.00	0.00	0.0000	0	(22,023,748)	0
13	Other O&M Related CWC										
14	Pension Expense	(2,552,716)	(541,839)	(3,094,555)	24.130	49.90	(25.77)	(0.0706)	218,484	(3,094,555)	218,484
15	Other Post Employment Benefits	833,209	1,405,482	2,238,691	24.130	23.89	0.24	0.0007	1,472	2,238,691	1,472
16	Nuclear Prod. O&M excl. Fuel & Payroll	(34,168,145)	3,275,248	(30,892,897)	24.130	13.40	10.73	0.0294	(908,167)	(30,892,897)	(908,167)
17	O&M Expenses not Reflected in Lines Above cell	(296,335,853)	30,196,911	(266,138,942)	24.130	35.20	(11.07)	(0.0303)	8,071,666	(266,138,942)	8,071,666
18	Interest & Taxes Related CWC										
19	Interest Expense	(150,068,849)	(5,082,817)	(155,151,666)	24.130	91.42	(67.29)	(0.1844)	28,603,166	(155,131,168)	28,599,387
20	Currently Payable Income Tax	(44,118,612)	(4,040,472)	(48,159,084)	24.130	37.88	(13.75)	(0.0377)	1,814,212	(72,055,226)	2,714,409
21	Ad Valorem/Property Tax	(150,802,068)	4,097,000	(146,705,068)	24.130	253.46	(229.33)	(0.6283)	92,174,995	(146,705,068)	92,174,995
22	City Franchise Taxes-Kansas	(86,977,720)	0	(86,977,720)	8.920	5.90	3.02	0.0083	(719,651)	(86,977,720)	(719,651)
23	Sales Taxes-Kansas	(53,852,226)	0	(53,852,226)	8.920	12.74	(3.82)	(0.0105)	563,604	(53,852,226)	563,604
24	Use Taxes-Kansas	(6,565,417)	0	(6,565,417)	8.920	12.74	(3.82)	(0.0105)	68,712	(6,565,417)	68,712
25	Non Retail Revenue-Related CWC										
26	Misc Revenue incl. Transmission For Others	19,384,603	(106,283)	19,278,320	24.130	36.88	(12.75)	(0.0349)	(673,421)	19,278,320	(673,421)
27	Bulk Power Sales	87,889,529	0	87,889,529	0.000	0.00	0.00	0.0000	0	87,889,529	0
28	Total Cash Working Capital Requirement								<u>129,002,231</u>		<u>129,898,649</u>

Line No.	Description	Applicant Per Books	Applicant Elimination Adjustments	Applicant Adjusted	Staff Adjustments	Staff Adjusted Jurisdictional	Staff Pro Forma Adjustments	Staff Pro Forma
Operating Revenues:								
1	Electric Revenues	2,110,076,693	(696,201,913)	1,413,874,780	(2,459,454)	1,411,415,326	113,770,652	1,525,185,978
2	Sales for Resale	257,350,924	(169,461,395)	87,889,529	0	87,889,529		87,889,529
3	Service & Other Revenue	450,346,063	(430,961,462)	19,384,601	(106,281)	19,278,320		19,278,320
4	Total Revenues	2,817,773,680	(1,296,624,770)	1,521,148,910	(2,565,735)	1,518,583,175	113,770,652	1,632,353,827
Operating Expenses:								
5	Production Steam	323,564,041	(216,433,028)	107,131,013	(4,042,116)	103,088,897	0	103,088,897
6	Production Nuclear	95,238,806	(28,023,693)	67,215,113	(3,275,248)	63,939,865		63,939,865
7	Production Other	99,762,605	(87,824,409)	11,938,196	(3,266,505)	8,671,691		8,671,691
8	Production Purchased Power	280,716,498	(257,316,860)	23,399,638	(217,727)	23,181,911		23,181,911
9	Transmission	335,838,722	(331,281,594)	4,557,128	(131,072)	4,426,056		4,426,056
10	Distribution	50,698,877	(441,060)	50,257,817	(7,971,675)	42,286,142		42,286,142
11	Customer Accounts	48,044,914	26,939,973	74,984,887	(1,002,135)	73,982,752		73,982,752
12	Customer Service & Information	3,631,852	2,406,026	6,037,878	(2,796,497)	3,241,381		3,241,381
13	Sales	1,482,773	87,482	1,570,255	(55,130)	1,515,125		1,515,125
14	Administrative & General	152,261,739	20,547,558	172,809,297	(12,098,221)	160,711,075		160,711,075
15	Total O&M Expenses	1,391,240,827	(871,339,607)	519,901,220	(34,856,325)	485,044,895	0	485,044,895
16	Depreciation & Amortization	531,934,824	(75,221,037)	456,713,787	14,607,877	471,321,664		471,321,664
17	Taxes Other Than Income Taxes	233,840,987	(71,258,923)	162,582,064	(4,539,378)	158,042,686		158,042,686
18	Amort. Regulatory Debits & Credits	123,326,778	(130,119,273)	(6,792,495)	(2,104,300)	(8,896,795)		(8,896,795)
19	Income Taxes - Current	20,689,059	23,428,875	44,117,934	4,041,151	48,159,084	23,896,141	72,055,226
20	Income Taxes Deferred	(34,735,457)	16,268,516	(18,466,941)	0	(18,466,941)		(18,466,941)
21	Investment Tax Credit	(3,811,593)	1,203,193	(2,608,400)	0	(2,608,400)		(2,608,400)
22	Total Operating Expenses	2,262,485,425	(1,107,038,256)	1,155,447,169	(22,850,976)	1,132,596,193	23,896,141	1,156,492,335
23	Operating Income	555,288,255	(189,586,514)	365,701,741	20,285,240	385,986,982	89,874,511	475,861,492

Line No.	Description	Applicant Adjusted	Staff Adjustment No. 1	Staff Adjustment No. 2	Staff Adjustment No. 3	Staff Adjustment No. 4	Staff Adjustment No. 5	Staff Adjustment No. 6	Staff Adjustment No. 7
Operating Revenues:									
1	Electric Revenues	1,411,415,326	0	0	0	0	0	0	0
2	Sales for Resale	87,889,529	0	0	0	0	0	0	0
3	Service & Other Revenue	19,278,320	0	0	0	0	0	0	0
4	Total Revenues	1,518,583,175	0	0	0	0	0	0	0
Operating Expenses:									
5	Production Steam	103,088,897	0	0	0	(2,633,480)	0	0	0
6	Production Nuclear	63,939,865	0	0	0	0	0	0	0
7	Production Other	8,671,691	0	0	0	(3,053,885)	0	0	0
8	Production Purchased Power	23,181,911	0	0	0	0	0	0	0
9	Transmission	4,426,056	0	0	0	0	0	0	0
10	Distribution	42,286,142	0	0	(1,405,482)	0	0	0	0
11	Customer Accounts	73,982,752	0	0	0	0	0	(66,368)	0
12	Customer Service & Information	3,241,381	0	0	0	0	0	0	0
13	Sales	1,515,125	0	0	0	0	0	0	0
14	Administrative & General	160,711,075	541,839	67,757	0	0	(303,217)	0	0
15	Total O&M Expenses	485,044,895	541,839	67,757	(1,405,482)	(5,687,365)	(303,217)	(66,368)	0
16	Depreciation & Amortization	471,321,664	0	0	0	0	0	0	0
17	Taxes Other Than Income Taxes	158,042,686	0	0	0	0	0	0	0
18	Amort. Regulatory Debits & Credits	(8,896,795)	0	0	0	0	0	0	(1,109,182)
19	Income Taxes - Current	48,159,084	0	0	0	0	0	0	0
20	Income Taxes Deferred	(18,466,941)	0	0	0	0	0	0	0
21	Investment Tax Credit	(2,608,400)	0	0	0	0	0	0	0
22	Total Operating Expenses	1,132,596,193	541,839	67,757	(1,405,482)	(5,687,365)	(303,217)	(66,368)	(1,109,182)
23	Operating Income	385,986,982	(541,839)	(67,757)	1,405,482	5,687,365	303,217	66,368	1,109,182

Line No.	Description	Staff Adjustment No. 8	Staff Adjustment No. 9	Staff Adjustment No. 10	Staff Adjustment No. 11	Staff Adjustment No. 12	Staff Adjustment No. 13	Staff Adjustment No. 14	Staff Adjustment No. 15	Staff Adjustment No. 16
Operating Revenues:										
1	Electric Revenues	0	0	0	(2,289,857)	0	0	0	0	0
2	Sales for Resale	0	0	0	0	0	0	0	0	0
3	Service & Other Revenue	0	0	0	0	0	0	0	0	0
4	Total Revenues	0	0	0	(2,289,857)	0	0	0	0	0
Operating Expenses:										
5	Production Steam	0	0	0	0	0	4,353	(14,410)	0	0
6	Production Nuclear	0	0	0	0	0	(27)	(89)	0	0
7	Production Other	0	0	0	0	0	0	0	0	0
8	Production Purchased Power	0	0	0	0	0	1,173	0	0	0
9	Transmission	0	0	0	0	0	0	0	0	0
10	Distribution	0	0	0	0	0	(500)	(969)	0	0
11	Customer Accounts	0	0	0	0	0	0	0	0	0
12	Customer Service & Information	0	0	0	0	(1,030,770)	(9)	(290)	0	0
13	Sales	0	0	0	0	0	0	0	0	0
14	Administrative & General	(1,002,013)	0	(514,857)	0	0	(14,280)	(12,570)	(158,664)	0
15	Total O&M Expenses	(1,002,013)	0	(514,857)	0	(1,030,770)	(9,289)	(28,328)	(158,664)	0
16	Depreciation & Amortization	0	0	0	0	0	0	0	0	2,861,816
17	Taxes Other Than Income Taxes	0	(4,097,000)	0	0	0	0	0	0	0
18	Amort. Regulatory Debits & Credits	0	0	0	0	0	0	0	0	0
19	Income Taxes - Current	0	0	0	0	0	0	0	0	0
20	Income Taxes Deferred	0	0	0	0	0	0	0	0	0
21	Investment Tax Credit	0	0	0	0	0	0	0	0	0
22	Total Operating Expenses	(1,002,013)	(4,097,000)	(514,857)	0	(1,030,770)	(9,289)	(28,328)	(158,664)	2,861,816
23	Operating Income	1,002,013	4,097,000	514,857	(2,289,857)	1,030,770	9,289	28,328	158,664	(2,861,816)

Line No.	Description	Staff Adjustment No. 17	Staff Adjustment No. 18	Staff Adjustment No. 19	Staff Adjustment No. 20	Staff Adjustment No. 21	Staff Adjustment No. 22	Staff Adjustment No. 23	Staff Adjustment No. 24	Staff Adjustment No. 25
Operating Revenues:										
1	Electric Revenues	0	235,605	0	0	0	0	0	0	0
2	Sales for Resale	0	0	0	0	0	0	0	0	0
3	Service & Other Revenue	0	0	0	0	0	0	0	0	0
4	Total Revenues	0	235,605	0	0	0	0	0	0	0
Operating Expenses:										
5	Production Steam	0	0	129,132	(95,524)	0	0	0	0	(1,381,043)
6	Production Nuclear	0	0	(273,048)	0	(581,749)	0	(587,407)	0	(1,200,474)
7	Production Other	0	0	0	(7,017)	0	0	0	0	(205,603)
8	Production Purchased Power	0	0	0	0	0	0	0	0	(87,642)
9	Transmission	0	0	0	0	0	0	0	0	(238,140)
10	Distribution	0	0	0	0	0	0	0	0	(917,385)
11	Customer Accounts	0	0	(18,281)	0	0	0	0	0	(365,985)
12	Customer Service & Information	0	0	0	0	0	0	0	(1,600,000)	(54,249)
13	Sales	0	0	0	0	0	0	0	0	(55,130)
14	Administrative & General	0	0	(2,494,243)	0	0	(2,065,768)	0	0	(1,102,550)
15	Total O&M Expenses	0	0	(2,656,440)	(102,541)	(581,749)	(2,065,768)	(587,407)	(1,600,000)	(5,608,201)
16	Depreciation & Amortization	12,443,255	0	0	0	0	0	0	0	0
17	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0
18	Amort. Regulatory Debits & Credits	0	0	0	0	0	0	0	0	0
19	Income Taxes - Current	0	0	0	0	0	0	0	0	0
20	Income Taxes Deferred	0	0	0	0	0	0	0	0	0
21	Investment Tax Credit	0	0	0	0	0	0	0	0	0
22	Total Operating Expenses	12,443,255	0	(2,656,440)	(102,541)	(581,749)	(2,065,768)	(587,407)	(1,600,000)	(5,608,201)
23	Operating Income	(12,443,255)	235,605	2,656,440	102,541	581,749	2,065,768	587,407	1,600,000	5,608,201

Line No.	Description	Staff Adjustment No. 26	Staff Adjustment No. 27	Staff Adjustment No. 28	Staff Adjustment No. 29	Staff Adjustment No. 30	Staff Adjustment No. 31	Staff Adjustment No. 32	Staff Adjustment No. 33	Staff Adjustment No. 34
Operating Revenues:										
1	Electric Revenues	0	0	0	0	0	0	0	0	0
2	Sales for Resale	0	0	0	0	0	0	0	0	0
3	Service & Other Revenue	0	0	0	0	0	0	0	0	0
4	Total Revenues	0	0	0	0	0	0	0	0	0
Operating Expenses:										
5	Production Steam	0	0	(51,144)	0	0	0	0	0	0
6	Production Nuclear	(547,285)	0	(85,169)	0	0	0	0	0	0
7	Production Other	0	0	0	0	0	0	0	0	0
8	Production Purchased Power	(16,134)	0	0	0	0	0	0	(115,124)	0
9	Transmission	0	0	(67,939)	0	(2,103,057)	0	0	2,278,064	0
10	Distribution	0	0	0	0	0	0	0	(5,647,339)	0
11	Customer Accounts	0	0	(725,692)	0	0	0	0	1,042,371	0
12	Customer Service & Information	0	0	(111,179)	0	0	0	0	0	0
13	Sales	0	0	0	0	0	0	0	0	0
14	Administrative & General	(1,885,297)	0	(357,352)	(1,658,885)	(496,259)	0	0	(641,862)	0
15	Total O&M Expenses	(2,448,716)	0	(1,398,475)	(1,658,885)	(2,599,316)	0	0	(3,083,891)	0
16	Depreciation & Amortization	0	0	0	0	(697,193)	0	0	0	0
17	Taxes Other Than Income Taxes	0	(442,378)	0	0	0	0	0	0	0
18	Amort. Regulatory Debits & Credits	0	0	0	0	0	(619,016)	(20,073)	0	(55,396)
19	Income Taxes - Current	0	0	0	0	0	0	0	0	0
20	Income Taxes Deferred	0	0	0	0	0	0	0	0	0
21	Investment Tax Credit	0	0	0	0	0	0	0	0	0
22	Total Operating Expenses	(2,448,716)	(442,378)	(1,398,475)	(1,658,885)	(3,296,510)	(619,016)	(20,073)	(3,083,891)	(55,396)
23	Operating Income	2,448,716	442,378	1,398,475	1,658,885	3,296,510	619,016	20,073	3,083,891	55,396

Line No.	Description	Staff Adjustment No. 35	Staff Adjustment No. 36	Staff Adjustment No. 37	Staff Adjustment No. 38	Staff Adjustment No. 39	Staff Adjustment No. 40	Staff Adjustment No. 41	Total Staff Adjustments	Staff Adjusted
Operating Revenues:										
1	Electric Revenues	0	0	0	0	0	(405,202)	0	(2,459,454)	1,408,955,872
2	Sales for Resale	0	0	0	0	0	0	0	0	87,889,529
3	Service & Other Revenue	0	0	(106,281)	0	0	0	0	(106,281)	19,172,038
4	Total Revenues	0	0	(106,281)	0	0	(405,202)	0	(2,565,735)	1,516,017,439
Operating Expenses:										
5	Production Steam	0	0	0	0	0	0	0	(4,042,116)	99,046,781
6	Production Nuclear	0	0	0	0	0	0	0	(3,275,248)	60,664,617
7	Production Other	0	0	0	0	0	0	0	(3,266,505)	5,405,186
8	Production Purchased Power	0	0	0	0	0	0	0	(217,727)	22,964,184
9	Transmission	0	0	0	0	0	0	0	(131,072)	4,294,984
10	Distribution	0	0	0	0	0	0	0	(7,971,675)	34,314,466
11	Customer Accounts	0	0	0	(1,258,009)	389,829	0	0	(1,002,135)	72,980,617
12	Customer Service & Information	0	0	0	0	0	0	0	(2,796,497)	444,885
13	Sales	0	0	0	0	0	0	0	(55,130)	1,459,995
14	Administrative & General	0	0	0	0	0	0	0	(12,098,221)	148,612,854
15	Total O&M Expenses	0	0	0	(1,258,009)	389,829	0	0	(34,856,325)	450,188,579
16	Depreciation & Amortization	0	0	0	0	0	0	0	14,607,877	485,929,541
17	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	(4,539,378)	153,503,308
18	Amort. Regulatory Debits & Credits	(343,465)	42,831	0	0	0	0	0	(2,104,300)	(11,001,096)
19	Income Taxes - Current	0	0	0	0	0	0	4,041,151	4,041,151	52,200,235
20	Income Taxes Deferred	0	0	0	0	0	0	0	0	(18,466,941)
21	Investment Tax Credit	0	0	0	0	0	0	0	0	(2,608,400)
22	Total Operating Expenses	(343,465)	42,831	0	(1,258,009)	389,829	0	4,041,151	(22,850,976)	1,109,745,217
23	Operating Income	343,465	(42,831)	(106,281)	1,258,009	(389,829)	(405,202)	(4,041,151)	20,285,240	406,272,222

Line No.		Increase (Decrease) to Operating Income
	<u>Staff Adjustment No. 1</u>	Baldry
1	Administrative & General	(541,839)
2	To update EKC's pension expense to the twelve months ending March 31, 2025.	
	<u>Staff Adjustment No. 2</u>	Baldry
3	Administrative & General	(67,757)
4	To update EKC's OPEB expense to the twelve months ending March 31, 2025.	
	<u>Staff Adjustment No. 3</u>	Baldry
5	Distribution	1,405,482
6	To update to include actual distribution maintenance expense through March 31, 2025.	
	<u>Staff Adjustment No. 4</u>	Baldry
7	Production Steam	2,633,480
8	Production Other	3,053,885
9	To normalize generation maintenance expense using three-year average ending March 31, 2025.	
	<u>Staff Adjustment No. 5</u>	Baldry
10	Administrative & General	303,217
11	To update the calculation of Insurance to use balance as of March 31, 2025.	
	<u>Staff Adjustment No. 6</u>	Baldry
12	Customer Accounts	66,368
13	To update the calculation of Customer Deposit Interest to use balance as of March 31, 2025.	
	<u>Staff Adjustment No. 7</u>	Baldry
14	Amort. Regulatory Debits & Credits	1,109,182
15	To reflect Staff's position on Rate Case Expense.	
	<u>Staff Adjustment No. 8</u>	Baldry
16	Administrative & General	1,002,013
17	To update EKC's lease expense to the twelve months ending June 30, 2023.	
	<u>Staff Adjustment No. 9</u>	Baldry
18	Taxes Other Than Income Taxes	4,097,000
19	To reflect Staff's update to property tax expense.	
	<u>Staff Adjustment No. 10</u>	Unrein
20	Administrative & General	514,857
21	To reflect Staff's adjustment to levelized Western Plains over 25-years.	

Line No.		Increase (Decrease) to Operating Income
	<u>Staff Adjustment No. 11</u>	Ellis
22	Electric Revenues	(2,289,857)
23	To reflect Staff's updated Weather Normalization, Customer Annualization, Rate Annualization.	
	<u>Staff Adjustment No. 12</u>	Nigles
24	Customer Service & Information	1,030,770
25	To remove all Advertising expenses.	
	<u>Staff Adjustment No. 13</u>	Nigles
26	Production Steam	(4,353)
27	Production Nuclear	27
28	Production Purchased Power	(1,173)
29	Distribution	500
30	Customer Service & Information	9
31	Administrative & General	14,280
32	To remove a portion of donations and dues expenses.	
	<u>Staff Adjustment No. 14</u>	Nigles
33	Production Steam	14,410
34	Production Nuclear	89
35	Distribution	969
36	Customer Service & Information	290
37	Administrative & General	12,570
38	To reflect Staff's adjustment to Employee Gifts and Awards.	
	<u>Staff Adjustment No. 15</u>	Rehagen
39	Administrative & General	158,664
40	To update and normalize Regulatory Assessments as of March 31, 2025.	
	<u>Staff Adjustment No. 16</u>	Rehagen
41	Depreciation & Amortization	(2,861,816)
42	To update Depreciation Expense to reflect Staff's update to Plant in Service.	
	<u>Staff Adjustment No. 17</u>	Rehagen
43	Depreciation & Amortization	(12,443,255)
44	To update the Amortization Expense related to Intangible Plant.	
	<u>Staff Adjustment No. 18</u>	Jackson
45	Electric Revenues	235,605
46	Staff's adjustment to correct test year revenue.	

Line No.		Increase (Decrease) to Operating Income
	<u>Staff Adjustment No. 19</u>	Jackson
47	Production Steam	(129,132)
48	Production Nuclear	273,048
49	Customer Accounts	18,281
50	Administrative & General	2,494,243
51	To reflect Staff's adjustment to remove test year and prior period expenses.	
	<u>Staff Adjustment No. 20</u>	Jackson
52	Production Steam	95,524
53	Production Other	7,017
54	To remove the annual accrual for environmental costs from EKC's cost of service, as well as amortize the environmental cost reserve as of March 31, 2025.	
	<u>Staff Adjustment No. 21</u>	Jackson
55	Production Nuclear	581,749
56	Staff's annualization of Wolf Creek Refuel Outage 26.	
	<u>Staff Adjustment No. 22</u>	Jackson
57	Administrative & General	2,065,768
58	To update and normalize IT software maintenance expense through March 31, 2025.	
	<u>Staff Adjustment No. 23</u>	Jackson
59	Administrative & General	587,407
60	To update and normalize nuclear maintenance expense through March 31, 2025.	
	<u>Staff Adjustment No. 24</u>	Jackson
61	Customer Service & Information	1,600,000
62	Staff adjustment removing Evergy Stay Connected Pilot Program.	
	<u>Staff Adjustment No. 25</u>	Jackson
63	Production Steam	1,381,043
64	Production Nuclear	1,200,474
65	Production Other	205,603
66	Production Purchased Power	87,642
67	Transmission	238,140
68	Distribution	917,385
69	Customer Accounts	365,985
70	Customer Service & Information	54,249
71	Sales	55,130
72	Administrative & General	1,102,550
73	To annualize payroll expense based on data through March 31, 2025.	

Line No.		Increase (Decrease) to Operating Income
	<u>Staff Adjustment No. 26</u>	Jackson
74	Production Nuclear	547,285
75	Production Purchased Power	16,134
76	Administrative & General	1,885,297
77	To reflect the actual payout of incentive compensation and remove power marketing portion.	
	<u>Staff Adjustment No. 27</u>	Jackson
78	Taxes Other Than Income Taxes	442,378
79	To update payroll tax expense based on Staff's adjustment to payroll expense.	
	<u>Staff Adjustment No. 28</u>	Jackson
80	Production Steam	51,144
81	Production Nuclear	85,169
82	Transmission	67,939
83	Customer Accounts	725,692
84	Customer Service & Information	111,179
85	Administrative & General	357,352
86	To remove executive and non-executive relocation expense.	
	<u>Staff Adjustment No. 29</u>	Jackson
87	Administrative & General	1,658,885
88	To update to include actual other benefits expense through March 31, 2025.	
	<u>Staff Adjustment No. 30</u>	Jackson
89	Transmission	2,103,057
90	Administrative & General	496,259
91	Depreciation & Amortization	697,193
92	To remove the transmission-related portion of Staff's adjustments the income statement.	
	<u>Staff Adjustment No. 31</u>	Jackson
93	Amort. Regulatory Debits & Credits	619,016
94	To update the CIPS/Cybersecurity Tracker for EKC to reflect the deferral balances as of March 31, 2025.	
	<u>Staff Adjustment No. 32</u>	Jackson
95	Amort. Regulatory Debits & Credits	20,073
96	To reflect Staff's adjustment to amortize PISA.	

Line No.		Increase (Decrease) to Operating Income
	<u>Staff Adjustment No. 33</u>	Jackson
97	Production Purchased Power	115,124
98	Transmission	(2,278,064)
99	Distribution	5,647,339
100	Customer Accounts	(1,042,371)
101	Administrative & General	641,862
102	To update EKC's common use billings using balances as of March 31, 2025.	
	<u>Staff Adjustment No. 34</u>	Jackson
103	Amort. Regulatory Debits & Credits	55,396
104	To set a revised annual accrual for the storm reserve, as well as establish a maximum level of costs for the storm reserve.	
	<u>Staff Adjustment No. 35</u>	Jackson
105	Amort. Regulatory Debits & Credits	343,465
106	To amortize time of use.	
	<u>Staff Adjustment No. 36</u>	Jackson
107	Amort. Regulatory Debits & Credits	(42,831)
108	To update the Electrification Portfolio deferred regulatory asset balances to March 31, 2025.	
	<u>Staff Adjustment No. 37</u>	Luke Fry
109	Service & Other Revenue	(106,281)
110	To update forfeited discount revenue based on Staff's calculated revenue in this docket.	
	<u>Staff Adjustment No. 38</u>	Luke Fry
111	Customer Accounts	1,258,009
112	To update the calculation of Bad Debt to use balance as of March 31, 2025 and reflect Staff's Revenue changes.	
	<u>Staff Adjustment No. 39</u>	Luke Fry
113	Customer Accounts	(389,829)
114	To update the calculation of Bank Fees to use sum of the year-end balance as of March 31, 2025.	
	<u>Staff Adjustment No. 40</u>	Luke Fry
115	Electric Revenues	(405,202)
116	To reflect the updated amortization of loss revenue from Special Contracts	
	<u>Staff Adjustment No. 41</u>	Luke Fry
117	Income Taxes - Current	(4,041,151)
118	To reflect Staff's income tax impact of all Staff adjustments.	

Line No.	Description	Applicant Per Books	Applicant Elimination Adjustments	Applicant Adjusted	Staff Adjustments	Staff Adjusted Jurisdictional	Staff Pro Forma Adjustments	Staff Pro Forma
1	Net Income Before Income Taxes	537,430,264	(148,685,930)	388,744,334	24,326,391	413,070,725	113,770,652	526,841,377
	Additions to Net Income Before Taxes:							
2	Depreciation Expense	(449,982,115)	90,776,709	(359,205,406)	0	(359,205,406)	0	(359,205,406)
3	Plant Amortization Expense	(35,010,546)	(5,398,429)	(40,408,975)	0	(40,408,975)	0	(40,408,975)
4	Transport & Unit Train Depreciation Clearing	(880,801)	0	(880,801)	0	(880,801)	0	(880,801)
5	50% Meals & Entertainment	(725,065)	179,503	(545,562)	0	(545,562)	0	(545,562)
6	Total	(486,598,527)	85,557,783	(401,040,745)	0	(401,040,745)	0	(401,040,745)
	Deductions From Net Income Before Taxes:							
7	Interest Expense	150,068,849	0	150,068,849	5,082,817	155,151,666	(20,497)	155,131,168
8	IRS Tax Return Depreciation	553,640,296	(181,985,372)	371,654,925	0	371,654,925	0	371,654,925
9	IRS Tax Return Plant Amortization	68,588,386	(16,980,306)	51,608,080	0	51,608,080	0	51,608,080
10	Employee 401K ESOP Deduction	766,534	(189,769)	576,765	0	576,765	0	576,765
11	IRC Section 199 Domestic Production Activities	0	0	0	0	0	0	0
12	Total	773,064,065	(199,155,447)	573,908,618	5,082,817	578,991,435	(20,497)	578,970,937
13	Net Taxable Income	250,964,726	(35,088,265)	215,876,461	19,243,574	235,120,035	113,791,149	348,911,185
	Provision For Federal Income Tax:							
14	Net Taxable Income	250,964,726	(35,088,265)	215,876,461	19,243,574	235,120,035	113,791,149	348,911,185
15	Deduct State Income Tax @100%	0	0	0	0	0	0	0
16	Federal Taxable Income	250,964,726	(35,088,265)	215,876,461	19,243,574	235,120,035	113,791,149	348,911,185
17	Federal Tax Rate	21%	21%	21%	21%	21%	21%	21%
18	Federal Tax Before Tax Credits	(52,702,592)	7,368,536	(45,334,057)	(4,041,151)	(49,375,207)	(23,896,141)	(73,271,349)
	Tax Credits:							
19	Wind	57,819,852	(57,819,852)	0	0	0	0	0
20	Research & Development	1,216,123	0	1,216,123	0	1,216,123	0	1,216,123
21	Total Federal Tax	6,333,383	(50,451,316)	(44,117,934)	(4,041,151)	(48,159,084)	(23,896,141)	(72,055,226)
	Provision For State Income Tax:							
22	Net Taxable Income	250,964,726	(35,088,265)	215,876,461	19,243,574	235,120,035	113,791,149	348,911,185
23	Deduct Federal Income Tax @0%	0	0	0	0	0	0	0
24	Deduct City Income Tax	0	0	0	0	0	0	0
25	State Jurisdictional Taxable Income	250,964,726	(35,088,265)	215,876,461	19,243,574	235,120,035	113,791,149	348,911,185
26	State Tax Rate	0%	0%	0%	0%	0%	0%	0%
27	Total State Tax	0	0	0	0	0	0	0
28	Federal Income Tax	6,333,383	(50,451,316)	(44,117,934)	(4,041,151)	(48,159,084)	(23,896,141)	(72,055,226)
29	State Income Tax	0	0	0	0	0	0	0
30	Total Provision For Current Income Tax	6,333,383	(50,451,316)	(44,117,934)	(4,041,151)	(48,159,084)	(23,896,141)	(72,055,226)

Line No.	Description	Staff Adjusted	Staff Pro Forma
1	Rate Base	6,785,256,493	6,784,360,075
2	Weighted Cost of Long Term Debt	<u>2.2866%</u>	<u>2.2866%</u>
3	Interest Expense	<u>155,151,666</u>	<u>155,131,168</u>

Line No.	Description	Applicant Adjusted Balance	Staff Adjustments	Staff Adjusted	Capitalization Ratios	Cost of Capital	Weighted Cost of Capital
1	Long Term Debt	4,933,232	(5,341)	4,927,891	44.91%	4.38%	1.97%
2	Evergy Debt	0	697,453	697,453	6.36%	5.03%	0.32%
3	Common Equity	5,337,669	10,639	5,348,308	48.74%	9.70%	4.73%
4	Total	10,270,901	702,752	10,973,653	100.00%		7.01%

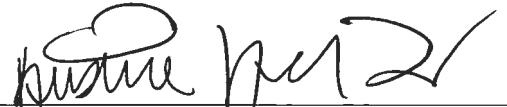
Line No.	Description	Applicant Adjusted Balance	Staff Adjustment No. 1	Total Staff Adjustments	Staff Adjusted
1	Long Term Debt	4,933,232	(5,341)	(5,341)	4,927,891
2	Evergy Debt	0	697,453	697,453	697,453
3	Common Equity	5,337,669	10,639	10,639	5,348,308
4	Total	10,270,901	702,752	702,752	10,973,653

Line No.		Increase/(Decrease) To Capital Structure
	<u>Staff Adjustment No. 1</u>	
1	Long Term Debt	(5,341)
2	Evergy Debt	697,453
3	Common Equity	10,639
4	To reflect Staff's recommended capital structure EKC.	

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Kristina Luke-Fry, being duly sworn upon his oath deposes and states that she is a Managing Auditor of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.



Kristina Luke-Fry
Managing Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 4th day of June, 2025.



Notary Public



CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, certify that a true copy of the attached Schedules has been served to the following by means of electronic service on June 6, 2025.

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