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Filed Date: 06/06/2025
State Corporation Commission
of Kansas

**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 Changes in their Charges for Electric Service.** | **)** | **Docket No. 25-EKCE-294-RTS** |

*****PUBLIC*****

# DIRECT TESTIMONY

**PREPARED BY**

**TIM REHAGEN**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**June 6, 2025**

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## I. Introduction, Qualifications and Purpose of Testimony

**Q. Would you please state your name and business address?**

A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

**Q. By whom are you employed and in what capacity?**

A. I am employed by the Kansas Corporation Commission (Commission) as a Senior Auditor.

**Q. Would you please describe your educational background and business experience?**

A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia College in St. Louis, Missouri, in March 2012. I began employment with the Commission as an Auditor in June 2012. In November 2016, I was promoted to my current position of Senior Auditor.

**Q. Have you ever testified before the Commission?**

A. Yes. I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-WSEE-115-RTS, 16-MKEE-023-TAR, 17-WSEE-147-RTS, 18-KGSG-560-RTS, 18-SPEE-477-RTS, 20-SPEE-169-RTS, 21-SPEE-411-RTS, 22-SPEE-501-TAR, 23-SPEE-792-RTS, 24-SPEE-688-RTS, 25-MTLT-161-KSF and 25-SEPE-309-TAR.

**Q. What were your responsibilities in Staff's review of the Application filed in Docket No. 25-EKCE-294-RTS (25-294 Docket)?**

A. My responsibilities were to analyze, audit and review Evergy Kansas Central's (Evergy or Company) rate case Application. I examined Evergy's filing for accuracy and adherence to traditional regulatory accounting principles and issued discovery regarding my assigned sections of the Application. Additionally, I am supporting select Staff adjustments to Evergy's pro forma rate base and income statement in an effort to ensure that the resulting rates are just and reasonable. My responsibilities were carried out under the direction of the Deputy of Chief of Revenue Requirements, Cost of Service and Finance, Andria Jackson, and the Chief of Accounting and Financial Analysis, Chad Unrein.

## II. Executive Summary

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

A. The purpose of my testimony is to offer explanations and support for eight Staff adjustments to Evergy's pro forma rate base and income statement. In addition to these adjustments, I am sponsoring nine Staff exhibits. A summary of my sponsored pro forma

adjustments is listed below. Ultimately, I recommend that the Commission approve the following adjustments:

- Update Evergy's Plant in Service and Accumulated Depreciation balances to March 31, 2025.
- Update Construction Work in Progress (CWIP) balances to March 31, 2025, and remove certain CWIP items included in the case.
- Update and normalize Fuel and Fuel Additives to March 31, 2025.
- Normalize Nuclear Fuel Inventory based on an 18-month average through March 31, 2025.
- Update and annualize Depreciation Expense to reflect Staff's update to Plant in Service.
- Annualize regulatory assessments through March 31, 2025.
- Annualize the Amortization Expense related to Intangible Plant through March 31, 2025.

## III. Rate Base Adjustments

### A. Plant in Service

**Q. Please begin by explaining Staff's Adjustment to Plant in Service.**

A. Staff Rate Base Adjustment No. 12 (RB-12) increases Evergy's Rate Base by $99,441,638.[1] This adjustment updates Section 4 of Evergy's Application to reflect the Plant in Service balances as of Staff's update period ending March 31, 2025. Staff recommends that the Commission adopt this adjustment because it relies on actual, known

[1] *See* Staff Exhibit TSR-4.

and measurable plant balances instead of Evergy's forecasted balances. Updating plant balances in this manner allows the Company the opportunity to earn a return on, and return of, plant that is in service and is used and useful. The end result is a cost of service that most closely resembles Evergy's ongoing cost of providing electric utility service. This adjustment also reflects other related Staff adjustments, such as the removal of Western Plains Wind Farm and Persimmon Creek Wind Farm assets, along with Plant in Service related to the Transmission Delivery Charge adjustment.

**Q. Please provide additional detail about these other Staff-related adjustments.**

A. Below is a list of these additional Staff adjustments, the amounts removed, and a brief description of the adjustment:

- Removal of Western Plains Wind Farm (-$440,211,480) – The Stipulation and Agreement in Docket No. 18-WSEE-328-RTS provided that all costs associated with this wind farm would be recovered via a fixed price Purchased Power Agreement (PPA) approach. This adjustment reflects Staff's continued support for this ratemaking treatment.
- Removal of Persimmon Creek Wind Farm (-$252,897,776) – Similar to the ratemaking treatment of the Western Plains Wind Farm, the Stipulation and Agreement in Docket No. 23-EKCE-775-RTS prescribed that all costs related to the Persimmon Creek Wind Farm would be recovered through a fixed price PPA approach.
- Removal of the Transmission Delivery Charge (-$4,364,566,634) – This adjustment excludes Plant in Service amounts that are recovered via the Transmission Delivery Charge and therefore, are inappropriate for recovery

through base rates. Staff Witness Andria Jackson provides more detail about this adjustment in her direct testimony.

**Q. Please explain the reclassification of plant balances to different accounts.**

A. Per Federal Energy Regulatory Commission (FERC) Order No. 898, FERC's Uniform System of Accounts was modified to establish new plant accounts for various classes of assets, including solar and wind renewable generation, energy storage, and computer hardware, software and communication equipment, with the intent of enhancing regulatory reporting transparency.[2] Portions of plant balances in various accounts were reclassified to these new accounts in accordance with Order 898. The Order became effective on January 1, 2025, subsequent to the end of the test year, but preceding the update date of March 31, 2025. Therefore, the first part of Staff's Plant in Service adjustment reflects Evergy's test year plant balances prior to the reclassification. Staff's updated plant data through March 31, 2025 reflect the reassigned plant balances to the newly established plant accounts in accordance with Order 898. This explains why the new accounts initially have a zero balance as of the end of the test year.

## B. Construction Work in Progress

**Q. Please explain Staff's adjustment to CWIP.**

A. Staff Rate Base Adjustment No. 11 (RB-11) decreases Evergy's Rate Base by $107,512,945.[3] Staff's adjustment updates CWIP to March 31, 2025, and removes a

[2] FERC Order No. 898 can be accessed on FERC's website via the following link: https://www.ferc.gov/media/order-no-898.
[3] *See* Staff Exhibit TSR-3.

portion of CWIP projects that were included in Evergy's adjustment RB-21 of the Application.

**Q. Please provide an explanation of CWIP.**

A. CWIP refers to FERC Account 107, to which all costs incurred during the construction of a utility's plant are recorded. The incurred costs of the plant remain in CWIP for the duration of the construction period and are not transferred to a utility's depreciable plant until construction is complete. CWIP is governed in Kansas by K.S.A. 66-128, cited below:

> "(b)(1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility ***which has not been completed*** and dedicated to commercial service ***shall not be deemed to be used and required to be used*** in the public utility's service to the public.
> (2) Any public utility property described in subsection (b)(1) ***shall be deemed to be completed*** and dedicated to commercial service if: (A) Construction of the property ***will be*** commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy; (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility." (Emphasis added).

**Q. Please provide more detail about Staff's recommended treatment of CWIP.**

A. Evergy provided Staff with an updated spreadsheet of its RB-21 adjustment detailing all outstanding CWIP projects as of March 31, 2025. From this, Staff has removed all remaining projects related to Intangible, Distribution and General Plant, regardless of the projects' estimated in-service dates. Staff contends that the inclusion of these projects in CWIP would be in violation of K.S.A. 66-128(b)(2) as these projects are not related to Generation Plant or not able to be confirmed that they will be in service as of June 30, 2025, which is one year following the end of the test year. This can be demonstrated by

observing the estimated in-service dates of the projects that Staff is required to allow in CWIP. These projects have estimated in-service dates ranging from as far back as 2007 to the current year. This confirms that Evergy will not be able to verify that all of the projects will be placed into service prior to the June 30, 2025 deadline, and that these projects should be excluded from CWIP.

**Q. Please explain how Staff's CWIP adjustment is calculated.**

A. In adjustment RB-21, Evergy determined that $146,786,247 of plant projects should be included in CWIP. In its updated March 31, 2025 CWIP spreadsheet, Evergy determined that $99,118,119 of projects should remain in CWIP. From this, Staff removed an additional $59,844,817 of projects related to Intangible, Distribution and General Plant, resulting in $39,273,302 of plant projects allowed in CWIP. The difference between this amount and the original remaining CWIP of $146,786,247 equals Staff's proposed adjustment of -$107,512,945.

## C. Accumulated Depreciation

**Q. Please explain Staff's adjustment to Accumulated Depreciation.**

A. Staff Rate Base Adjustment No. 13 (RB-13) increases Evergy's rate base by $57,895,123.[4] This adjustment updates Section 5 of Evergy's Application to reflect the Accumulated Depreciation balances as of Staff's update period ending March 31, 2025. Staff recommends that the Commission adopt this adjustment because it relies on actual, updated, known and measurable Accumulated Depreciation balances instead of projected balances. This adjustment is a companion adjustment to the update to Evergy's Plant in

[4] *See* Staff Exhibit TSR-5.

Service and is necessary so that the Plant in Service balances are synchronized with Accumulated Depreciation. As with Staff's Plant in Service adjustment, this adjustment also reflects other related Staff adjustments, including the removal of Accumulated Depreciation on the Western Plains Wind Farm and Persimmon Creek Wind Farm assets, along with Accumulated Depreciation related to the Transmission Delivery Charge adjustment.

**Q. Please provide additional detail about these other Staff-related adjustments.**

A. Below is a list of these additional Staff adjustments with the amounts of accumulated depreciation removed:[5]

- Removal of Western Plains Wind Farm (-$142,695,146).
- Removal of Persimmon Creek Wind Farm (-$68,420,920).
- Transmission Delivery Charge ($-955,300,349).

**Q. Does the reclassification of plant assets via FERC Order 898 impact this adjustment?**

A. Yes. As with the Plant in Service adjustment, the first part of Staff's Accumulated Depreciation adjustment reflects Evergy's test year Accumulated Depreciation balances prior to the reclassification. Staff's updated Accumulated Depreciation data through March 31, 2025, reflect the reassigned Accumulated Depreciation amounts to the newly established plant accounts in accordance with Order 898.

[5] *See* page 4 of this testimony for the descriptions of these adjustments.

## D. Fuel and Fuel Additives

**Q. Please explain Staff's Adjustment to Fuel and Fuel Additives.**

A. Staff Rate Base Adjustment No. 9 (RB-9) decreases Evergy's Rate Base by $2,565,140.[6] This adjustment updates the balances of various fuel additives (e.g., coal, oil, limestone, ammonia, powder activated carbon, urea, etc.) contained in account 151 (Fuel Stock) from the end of the test year to the update date of March 31, 2025.

## E. Nuclear Fuel Inventory

**Q. Please explain Staff's Adjustment to Nuclear Fuel Inventory.**

A. Staff Rate Base Adjustment No. 10 (RB-10) decreases Evergy's total company rate base by $530,790.[7] This adjustment updates Evergy's projected 18-month average Nuclear Fuel Inventory levels to reflect the actual 18-month average as of March 31, 2025. Staff recommends that the Commission adopt Staff's adjustment as it replaces Evergy's projected amounts with actual, known and measurable Nuclear Fuel Inventory levels.

**Q. Please explain why an 18-month average is appropriate for this adjustment.**

A. Normalizing the Nuclear Fuel Inventory balance based on an 18-month average coincides with the 18-month refueling cycle at the Wolf Creek Generating Station as well as shipments of raw materials during that period. Because Nuclear Fuel Inventory balances increase significantly at the time of a refueling outage and then systematically decrease until the next refueling outage, an 18-month averaging methodology normalizes these changes.

[6] *See* Staff Exhibit TSR-1.
[7] *See* Staff Exhibit TSR-2.

# IV. Income Statement Adjustments

## A. Regulatory Assessments

**Q. Please discuss Staff's adjustment to regulatory assessments.**

A. Staff Income Statement adjustment No. 15 (IS-15) decreases total company expenses by $158,664.[8] Evergy's Adjustment CS-85 annualized the regulatory assessments (as of the end of the test year) billed to the Company by both KCC Staff and CURB for general expenses and docket-specific costs. Staff's adjustment normalizes the assessment amounts for the 36-month period ending March 31, 2025. The difference between Staff's normalized amount and adjustment CS-85 equals Staff's proposed adjustment.

## B. Depreciation Expense

**Q. Please explain Staff's Adjustment to Depreciation Expense.**

A. Staff Income Statement Adjustment No. 16 (IS-16) increases Depreciation Expense by $2,861,816.[9] Staff's adjustment updates Depreciation Expense to reflect Staff's updated plant balances as of March 31, 2025 (see Staff Rate Base Adjustment No. 12). The adjustment was calculated by multiplying the updated plant balances by Evergy's current depreciation rates, which yields an updated annualized depreciation expense for each plant account. Staff's annualized depreciation expense was then compared to Evergy's pro forma test year Depreciation Expense, with the difference being Staff's adjustment.

[8] *See* Staff Exhibit TSR-6.
[9] *See* Staff Exhibit TSR-7.

Because Staff's calculation of annualized Depreciation Expense utilizes Staff's adjusted plant balances, this adjustment accounts for the reclassification of plant assets per FERC Order No. 898. Staff confirmed that the depreciation rates used for the newly created accounts in accordance with Order 898 matched the depreciation rates for the corresponding accounts from which the reassigned plant assets were originally recorded.

## C. Amortization Expense

**Q. Please explain Staff's adjustment to Amortization Expense on Intangible Plant.**

A. Staff Income Statement Adjustment No. 17 (IS-17) increases Evergy's income statement by $12,443,255.[10] This adjustment updates and annualizes Evergy's Amortization Expense on its Intangible Plant as of March 31, 2025, and reflects the difference between Evergy's filed position and Staff's update. Updating Intangible Plant balances (and the resulting annualized Amortization Expense) in this manner allows the utility the opportunity to earn a return on, and return of, Intangible Plant that is in service and is used and useful. Staff recommends that the Commission adopt Staff's adjustment as it results in a cost of service which most closely resembles Evergy's ongoing cost of providing electric utility service.

**Q. Please discuss the principal driver behind this adjustment.**

A. On May 28, 2025, Staff and Evergy participated in a conference call to discuss the drivers behind the unusually large increase in Amortization Expense from the end of the test year (which includes projected Amortization Expense through March 31, 2025) to the March 31, 2025 update date. Staff later issued discovery requesting a detailed narrative that

[10] *See* Staff Exhibit TSR-8.

explains these drivers. Evergy stated that the Company's Planning Department assigns a 10-year useful life to projected intangible software plant additions when all of the details are still unknown for budgetary purposes. Once the software is placed in service, it could be reassigned a 3-year, 5-year, 10-year or 15-year useful life. Evergy's pro forma adjustment to Amortization Expense (Adjustment CS-121) included various computer software projects that were projected to be completed and placed in service subsequent to the end of the test year. The unusually large adjustment is primarily attributable to three of these projects. The projects were initially assigned a useful life of ten years. As of the March 31, 2025 update date, these projects had been placed in service and assigned a useful life of three to five years. This results in a larger monthly Amortization Expense that, when annualized, increases considerably.[11]

Evergy is working internally to improve the process of establishing book lives for software investments during the planning process. The Company stated that it is aware of the increasingly fast-paced rate of technological development and intends to collaborate more with its IT department on the issue of budgeting material software packages so that these assets can be budgeted for a more realistic useful life in the future.

[11] Evergy identified approximately forty-five budgeted software project additions that were included in the current rate case. Three of these projects in particular contributed substantially to this adjustment. *See* Staff Exhibit TSR-9 for the Excel spreadsheet file provided by Evergy in its discovery response that contains further details of these three projects. The sum of these project costs is $62,005,848. Amortizing these costs over a ten-year period would result in an annualized amortization expense of $6,200,585, while a three-year or five-year period would result in $15,081,891 of amortization expense (two of these three projects have been assigned a five-year amortization period while the other will be amortized over a three-year period).

## V. Exhibits

**Q. Please list the exhibits you are sponsoring.**

A.

| Exhibit No. | Description |
|---|---|
| TSR-1 | Staff Adjustment to Fuel and Fuel Additives |
| TSR-2 | Staff Adjustment to Nuclear Fuel Inventory |
| TSR-3 | Staff Adjustment to CWIP |
| TSR-3a | Staff Adjusted CWIP Balance |
| TSR-4 | Staff Adjustment to Plant in Service – Summary |
| TSR-4a | Staff Adjustment to Plant in Service – Detail |
| TSR-5 | Staff Adjustment to Accumulated Depreciation – Summary |
| TSR-5a | Staff Adjustment to Accumulated Depreciation – Detail |
| TSR-6 | Staff Adjustment to Annualized Regulatory Assets |
| TSR-7 | Staff Adjustment to Depreciation Expense |
| TSR-8 | Staff Adjustment to Amortization Expense on Intangible Plant |
| TSR-9 | Table of Computer Software Projects (in relation to Staff Adjustment IS-17 in Exhibit TSR-8) |

**Q. Does this conclude your testimony?**

A. Yes.

Evergy Kansas Central, Inc.
Staff Adjustment to Fuel and Fuel Additives
Rate Base Adjustment No. 9
Test Year Ending June 30, 2024

| | | | A | B | C |
|---|---|---|---|---|---|
| **Line No.** | **FERC Account** | **Description** | **Balance as of the Test Year Ending June 30, 2024** | **Balance as of the Update Period Ending March 31, 2025** | **Staff Adjustment (B - A)** |
| 1 | 151XXX | Coal | [redacted] | [redacted] | [redacted] |
| 2 | | Oil | | | |
| 3 | | Lime/Limestone | | | |
| 4 | | Ammonia/Urea | | | |
| 5 | | Powder Activated Carbon | | | |
| 6 | | Redox/M-Prove/Anti-Slagging | | | |
| **7** | | | **Staff Adjustment to Fuel and Fuel Additives** | | **$ (2,565,140)** |

Sources: "RB-74 EKC Fuel Inventory - KS Central - Direct - CONF" Workpaper.
Evergy's Response to Staff Data Request No. 326.

Evergy Kansas Central, Inc.
Staff Adjustment to Nuclear Fuel Inventory
Rate Base Adjustment No. 10
Test Year Ending June 30, 2024

| Line No. | FERC Account | Description | A<br>Evergy Projected 18-Month Average | B<br>Staff 18-Month Average | C<br>Staff Adjustment (B - A) |
|---|---|---|---|---|---|
| 1 | 1201XX | Nuclear Fuel in Process | $ 9,218,803 | $ 8,646,927 | $ (571,876) |
| 2 | 120220 | Nuclear Fuel Stock - Materials and Assemblies | 40,753,753 | 40,753,753 | - |
| 3 | 120330 | Nuclear Fule in Reactor | 102,864,068 | 102,864,068 | - |
| 4 | 120440 | Nuclear Fuel - Spent Fuel | 162,699,156 | 162,699,156 | - |
| 5 | 120561 | Nuclear Fuel Amortization Provision | (223,382,476) | (223,341,389) | 41,087 |
| 6 | | | $ 92,153,304 | $ 91,622,515 | $ (530,790) |
| **7** | | **Staff Adjustment to Nuclear Fuel Inventory** | | | **$ (530,790)** |

Sources: "RB-75 Nuclear Fuel Adjustment - KS Central - Direct" Workpaper.
Evergy's Response to Staff Data Request No. 188.

Evergy Kansas Central, Inc.
Staff Adjustment to Construction Work in Progress
Rate Base Adjustment No. 11
Test Year Ending June 30, 2024

| | A<br>Evergy CWIP - Application (RB-21) | B<br>Evergy CWIP - Updated 3/31/2025 | C<br>Staff Removal of CWIP | D<br>Staff Adjusted CWIP | E<br>Staff Adjustment to CWIP |
|---|---|---|---|---|---|
| | | | | (B + C) | (D - A) |
| Total Projected CWIP Closings to Plant in Service through June 2025 | $ 376,432,107 | $ 337,588,202 | $ (59,844,817) | $ 277,743,385 | $ (98,688,722) |
| Less: Transmission CWIP Projects | (229,645,861) | (238,470,083) | - | (238,470,083) | (8,824,222) |
| **Adjusted Projected CWIP Closings to Plant in Service through June 2025** | **$ 146,786,247** | **$ 99,118,119** | **$ (59,844,817)** | **$ 39,273,302** | **$ (107,512,945)** |
| | | | | **Staff Adjustment to CWIP (Account 107000)** | **$ (107,512,945)** |

Sources: "RB-21 Construction Work in Progrees - KS Central - Direct" Workpaper.
Evergy's Responses to Staff Data Request Nos. 95 and 180.

Evergy Kansas Central, Inc.
Staff Adjustment to Construction Work in Progress
Rate Base Adjustment No. 11
Test Year Ending June 30, 2024

| Line No. | Account | Project | Estimated In Service Date | Service Year | Project Description | Functional Class | Work Order Status | Amount |
|---|---|---|---|---|---|---|---|---|
| 1 | 107000 | 204SVEKS | 12/31/2024 | 2024 | Sunverg EKS | Energy Storage | open | $ 466,141 |
| 2 | 107000 | 204SVEKC | 12/31/2024 | 2024 | Sunverg EKC | Energy Storage | open | 963,676 |
| 3 | 107000 | WOLFCRK1150 | 11/30/2024 | 2024 | Alternate PEC Power | Nuclear Production Plant | open | 63,401 |
| 4 | 107000 | W000501532 | 12/31/2024 | 2024 | Risk Informed Tech Specs (RITS) & P | Nuclear Production Plant | open | 2,613,558 |
| 5 | 107000 | WOLFCRK1335 | 12/31/2024 | 2024 | Emergency Diesel Generator Lighting | Nuclear Production Plant | open | 2,335 |
| 6 | 107000 | WOLFCRK1081 | 12/31/2024 | 2024 | Pad Mount and OH Transformer Replac | Nuclear Production Plant | open | 3,333 |
| 7 | 107000 | WOLFCRK1243 | 12/31/2024 | 2024 | Main Access Facility Modifications | Nuclear Production Plant | open | 17,721 |
| 8 | 107000 | WOLFCRK1362 | 1/1/2025 | 2025 | Online Remote Temperature Monitorin | Nuclear Production Plant | open | 87,813 |
| 9 | 107000 | WOLFCRK1364 | 1/1/2025 | 2025 | Continuious On Line Monitoring equi | Nuclear Production Plant | open | 30,193 |
| 10 | 107000 | WOLFCRK1358 | 2/28/2025 | 2025 | Implement eMedia and eAsset | Nuclear Production Plant | open | 2,209 |
| 11 | 107000 | WOLFCRK1244 | 3/31/2025 | 2025 | VOIP UPS Upgrade | Nuclear Production Plant | open | 233,817 |
| 12 | 107000 | WOLFCRK1073 | 5/30/2025 | 2025 | EDG Jacket Water Keepwarm Pump Repl | Nuclear Production Plant | open | 531,087 |
| 13 | 107000 | WOLFCRK1385 | 6/30/2025 | 2025 | W.P. Chrysler 2nd Floor Triage Room | Nuclear Production Plant | open | 10,207 |
| 14 | 107000 | FRW1010 | 9/30/2024 | 2024 | 2024 Clipper to upgrade and rebuild | Other Production Plant | open | 70,736 |
| 15 | 107000 | 90100006 | 12/31/2024 | 2024 | 190 MW EKC Solar | Other Production Plant | open | 831 |
| 16 | 107000 | FRW1011 | 12/31/2024 | 2024 | 2024 Emerson Ovation Green SCADA re | Other Production Plant | open | 96,968 |
| 17 | 107000 | HRH0000701 | 4/1/2025 | 2025 | HCT0 Fuel Storage Tank This project | Other Production Plant | open | 301 |
| 18 | 107000 | HRH0000701 | 4/1/2025 | 2025 | HCT0 Fuel Storage Tank This project | Other Production Plant | open | 3,929,168 |
| 19 | 107000 | ERE0002501 | 5/1/2025 | 2025 | EM6 Exh silencer replacement 2025. | Other Production Plant | open | 491,539 |
| 20 | 107000 | ERE0002601 | 6/1/2025 | 2025 | EM5 Wet Compression 2025. Capacity | Other Production Plant | open | 506,420 |
| 21 | 107000 | ERE0002701 | 6/1/2025 | 2025 | EM6 Wet Compression 2025. Capacity | Other Production Plant | open | 474,214 |
| 22 | 107000 | ERE0002801 | 6/1/2025 | 2025 | EM7 Wet Compression 2025. Capacity | Other Production Plant | open | 461,639 |
| 23 | 107000 | GRG0002801 | 6/1/2025 | 2025 | GECT3 Wet Compression 2025. Capacit | Other Production Plant | open | 646,607 |
| 24 | 107000 | S19423701 | 12/31/2024 | 2024 | REL Misc Tools 2023 2026 Misc Tools | Steam Production Plant | open | 93,444 |
| 25 | 107000 | L19413001 | 12/31/2024 | 2024 | LEC0 Landfill 847 Cell Expansion 20 | Steam Production Plant | open | 898,853 |
| 26 | 107000 | L19409201 | 12/31/2024 | 2024 | LEC5 HP IP and LP Turbine Seal Blad | Steam Production Plant | open | 9,212,984 |
| 27 | 107000 | JRJ0016201 | 12/31/2024 | 2024 | J3 Polisher Controls 2023 | Steam Production Plant | open | 1,161 |
| 28 | 107000 | JRJ0016201 | 12/31/2024 | 2024 | J3 Polisher Controls 2023 | Steam Production Plant | open | 4,028 |
| 29 | 107000 | LRL0018401 | 5/1/2025 | 2025 | LEC5 504 Coal Mill Gearbox Remanufa | Steam Production Plant | open | 31,653 |
| 30 | 107000 | JRJ0038701 | 5/1/2025 | 2025 | JEC1 Water Lab Instruments Repl 202 | Steam Production Plant | open | 4,521 |
| 31 | 107000 | JRJ0038801 | 5/1/2025 | 2025 | JEC2 Water Lab Instruments Repl 202 | Steam Production Plant | open | 4,521 |
| 32 | 107000 | JRJ0038901 | 5/1/2025 | 2025 | JEC3 Water Lab Instruments Repl 202 | Steam Production Plant | open | 4,521 |
| 33 | 107000 | JRJ0038701 | 5/1/2025 | 2025 | JEC1 Water Lab Instruments Repl 202 | Steam Production Plant | open | 16,274 |
| 34 | 107000 | JRJ0038801 | 5/1/2025 | 2025 | JEC2 Water Lab Instruments Repl 202 | Steam Production Plant | open | 16,274 |
| 35 | 107000 | JRJ0038901 | 5/1/2025 | 2025 | JEC3 Water Lab Instruments Repl 202 | Steam Production Plant | open | 16,274 |
| 36 | 107000 | JRJ0022701 | 6/15/2025 | 2025 | J0 Recycle Pump Dsch Pipe Refurb 20 | Steam Production Plant | open | 203,801 |
| 37 | 107000 | JRJ0022701 | 6/15/2025 | 2025 | J0 Recycle Pump Dsch Pipe Refurb 20 | Steam Production Plant | open | 733,684 |
| 38 | 107000 | JRJ0034701 | 6/15/2025 | 2025 | J1 Stack Band Upgrade 2024. This pr | Steam Production Plant | open | 40,993 |
| 39 | 107000 | JRJ0034901 | 6/15/2025 | 2025 | J3 Stack Band Upgrade 2024. This pr | Steam Production Plant | open | 91,497 |
| 40 | 107000 | JRJ0034701 | 6/15/2025 | 2025 | J1 Stack Band Upgrade 2024. This pr | Steam Production Plant | open | 147,438 |
| 41 | 107000 | JRJ0034901 | 6/15/2025 | 2025 | J3 Stack Band Upgrade 2024. This pr | Steam Production Plant | open | 329,428 |
| 42 | 107000 | JRJ0034801 | 6/15/2025 | 2025 | J2 Stack Band Upgrade 2024 J2 Stack | Steam Production Plant | open | 83,220 |
| 43 | 107000 | JRJ0034801 | 6/15/2025 | 2025 | J2 Stack Band Upgrade 2024 J2 Stack | Steam Production Plant | open | 299,525 |
| 44 | 107000 | J19442701 | 6/30/2025 | 2025 | Install Effluent Limit Guidelines c | Steam Production Plant | open | 2,998,243 |
| 45 | 107000 | J19442701 | 6/30/2025 | 2025 | Install Effluent Limit Guidelines c | Steam Production Plant | open | 10,697,721 |
| 46 | 107000 | JRJ0019501 | 6/30/2025 | 2025 | J1 IP Rotor Purchase After multiple | Steam Production Plant | open | 357,135 |
| 47 | 107000 | JRJ0019501 | 6/30/2025 | 2025 | J1 IP Rotor Purchase After multiple | Steam Production Plant | open | 1,282,189 |
| **48** | | | | | | | **Total Staff Adjusted CWIP** | **$ 39,273,302** |

Source: Evergy's Response to Staff Data Request No. 180.

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Plant | A<br>Evergy Kansas Central South (KGE) Adjusted Plant 6/30/2024 | B<br>Evergy Kansas Central North (WSTR) Adjusted Test Year Plant 6/30/2024 | C<br>Evergy Kansas Central South (KGE) Updated Plant 3/31/2025 | D<br>Evergy Kansas Central North (WSTR) Updated Plant 3/31/2025 | E<br>Staff Adjustment to Evergy Kansas Central South (KGE) Plant<br>(C - A) | F<br>Staff Adjustment to Evergy Kansas Central North (WSTR) Plant<br>(D - B) | G<br>Staff Adjustment to Plant in Service - Total<br>(E + F) |
|---|---|---|---|---|---|---|---|---|
| 1 | Intangible | $ 87,810,563 | $ 266,544,046 | $ 13,331,117 | $ 10,588,935 | $ (74,479,447) | $ (255,955,110) | $ (330,434,557) |
| 2 | Steam Production | 1,741,354,302 | 2,616,880,498 | 1,706,825,414 | 2,578,551,828 | (34,528,888) | (38,328,671) | (72,857,559) |
| 3 | Nuclear Production | 1,997,102,659 | - | 2,098,816,796 | - | 101,714,137 | - | 101,714,137 |
| 4 | Other Production | 1,809,058 | 992,803,980 | 1,870,554 | 991,273,124 | 61,496 | (1,530,856) | (1,469,360) |
| 5 | Transmission | 1,988,643 | 2,339,414 | 2,893,205 | 2,480,224 | 904,562 | 140,810 | 1,045,372 |
| 6 | Distribution | 1,759,393,338 | 2,020,261,272 | 1,833,700,479 | 2,103,771,075 | 74,307,141 | 83,509,803 | 157,816,943 |
| 7 | Energy Storage | - | - | - | 5,000,991 | - | 5,000,991 | 5,000,991 |
| 8 | General | $ 220,023,104 | $ 396,341,048 | $ 185,044,847 | $ 669,944,974 | $ (34,978,257) | $ 273,603,927 | $ 238,625,670 |
| 9 | | | | | | **Staff Adjustment to Plant in Service** | | **$ 99,441,638** |

Source: Staff Exhibit TSR-4a.

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 858 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | E<br>RB-82 Transmission Adjustment | F<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | G<br>RB-20 800 Kansas 2nd Floor Disallow | H<br>RB-28 Plains Wind Farm | I<br>Western Creek Wind Farm | J<br>RB-32 Persimmon RB-82 Transmission Adjustment | K<br>Evergy Kansas Central Total Plant in Service Adjustments<br>(D + E + F + G + H + I + J) | L<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | M<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | N<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | O<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | P<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Service - 3/31/2025<br>(O + P) | R<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025<br>RB-82 Transmission Adjustment | S<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 3/31/2025<br>KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>Western Creek Wind Farm | W<br>RB-32 Persimmon RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 303000 | Intang Plt/Organization-Elec | | $ 45,131 | $ - | $ 45,131 | $ - | $ (2,396) | $ - | | | | | $ (2,396) | $ 42,735 | $ 45,131 | $ - | $ 45,131 | $ (2,396) | | | | | $ (2,396) | $ 42,735 | $ 42,735 | $ - | $ - | $ - | $ - |
| 3 | 303000 | Misc Intang-Wolf Creek | | 32,414,791 | - | 32,414,791 | - | (1,720,836) | - | | | | | (1,720,836) | 30,693,955 | 13,582,539 | - | 13,582,539 | (721,070) | | | | | (721,070) | 12,861,470 | 12,861,470 | - | (17,832,486) | - | (17,832,486) |
| 4 | 303002 | Misc Intang Plant - 5 yr Software | | 5,952,746 | 140,761,669 | 146,714,414 | 2,163,829 | (430,693) | 3,809,007 | | | | | (2,133,023) | 144,581,391 | 7,685,682 | 136,895,710 | - | - | | | | | - | - | - | - | (7,685,682) | (136,895,710) | (144,581,391) |
| 5 | 303003 | Misc Intang Plant - 10 yr Software | | 30,751,381 | 69,606,879 | 100,358,260 | 17,154,121 | (2,543,207) | 52,592,967 | | | | | 60,716,538 | 161,074,798 | 45,362,296 | 115,712,502 | - | - | | | | | - | - | - | - | (45,362,296) | (115,712,502) | (161,074,798) |
| 6 | 303005 | Misc Intang Plant - Wolf Creek - 5 yr Software | | 3,871,489 | - | 3,871,489 | 44,435 | (207,889) | 136,235 | | | | | (34,451) | 3,837,038 | 3,708,036 | 129,003 | - | - | | | | | - | - | - | - | (3,708,036) | (129,003) | (3,837,038) |
| 7 | 303014 | Misc Intang Plant - Radio Frequency | | 175,846 | 10,797,670 | 10,973,516 | - | (9,335) | - | | | | | (582,562) | 10,390,954 | 166,511 | 10,224,443 | 450,846 | 11,182,597 | 11,633,443 | (23,935) | | | (593,662) | (617,596) | 11,015,847 | 426,911 | 10,588,935 | 260,401 | 364,492 | 624,893 |
| 8 | 303015 | Misc Intang Plant - 15 yr Software | | - | - | - | 55,718 | (2,958) | 170,827 | | | | | 214,518 | 214,518 | 52,760 | 161,758 | - | - | - | | | | - | - | - | - | - | (52,760) | (161,758) | (214,518) |
| 9 | 303016 | Misc Intang Plant - 3 yr Software | | - | 3,293,195 | 3,293,195 | 104,116 | (5,527) | 319,210 | | | | | 416,024 | 3,710,218 | 98,589 | 3,420,630 | - | - | - | | | | - | - | - | - | - | (98,589) | (3,420,630) | (3,519,218) |
| 10 | | **TOTAL PLANT INTANGIBLE** | | $ 73,211,384 | $ 224,459,412 | $ 297,670,796 | $ 19,522,219 | $ (4,923,040) | $ 57,028,246 | $ - | $ - | $ - | $ - | $ 14,943,612 | $ 56,683,813 | $ 354,354,609 | $ 87,010,563 | $ 266,544,046 | $ 14,078,517 | $ 11,182,597 | $ 25,261,113 | $ (747,400) | $ - | $ - | $ - | $ (593,662) | $ (1,341,062) | $ 23,920,052 | $ 13,331,117 | $ 10,588,935 | $ (74,479,447) | $ (255,955,110) | $ (330,434,557) |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | **PRODUCTION PLANT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | **STEAM PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | **PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 310000 | Land In Fee | | $ 267,380 | $ - | $ 267,380 | | | | | | | | $ - | $ 267,380 | $ 267,380 | $ - | $ 267,380 | $ - | $ - | $ 267,380 | | | | | $ - | $ 267,380 | $ 267,380 | $ - | $ - | $ - | $ - |
| 16 | 310001 | Land Rights | | 13,015 | - | 13,015 | | | | | | | | - | 13,015 | 13,015 | - | 13,015 | - | - | - | | | | | - | 13,015 | 13,015 | - | - | - | - |
| 17 | 311000 | Structures & Improvements | | 79,866 | - | 79,866 | | | | | | | | - | 79,866 | 79,866 | - | 79,866 | - | - | - | | | | | - | 79,866 | 79,866 | - | - | - | - |
| 18 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 19 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 20 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 21 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 22 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 23 | | TOTAL PRODUCTION-GORDAN EVANS COMMON | | $ 360,262 | $ - | $ 360,262 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 360,262 | $ 360,262 | $ - | $ 360,262 | $ - | $ - | $ 360,262 | $ - | $ - | $ - | $ - | $ - | $ 360,262 | $ 360,262 | $ - | $ - | $ - | $ - |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 28 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 29 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 30 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 31 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 32 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 1 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 36 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 37 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 38 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 39 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 40 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 41 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 2 | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | | **PRODUCTION-JEFFREY ENERGY CENTER COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | 310000 | Land In Fee | | $ 865,104 | $ 3,516,041 | $ 4,381,145 | | | | | | | | $ - | $ 4,381,145 | $ 865,104 | $ 3,516,041 | $ 4,381,145 | $ - | $ - | $ - | | | | | $ - | $ 4,381,145 | $ 865,104 | $ 3,516,041 | $ - | $ - | $ - |
| 45 | 310001 | Land Rights | | 31,905 | 43,084 | 74,989 | | | | | | | | - | 74,989 | 31,905 | 43,084 | 74,989 | - | - | - | | | | | - | 74,989 | 31,905 | 43,084 | - | - | - |
| 46 | 311000 | Structures & Improvements | | 29,721,846 | 110,625,847 | 140,347,693 | | | | | | | | - | 140,347,693 | 29,937,883 | 111,408,073 | 141,345,956 | - | - | - | | | | | - | 141,345,956 | 29,937,883 | 111,408,073 | 216,037 | 782,225 | 998,263 |
| 47 | 312000 | Boiler Plant Equipment | | 25,514,960 | 87,004,940 | 112,519,900 | | | | | | | | - | 112,519,900 | 25,514,960 | 87,004,940 | 112,519,900 | 26,169,736 | 88,575,030 | 114,744,766 | | | | | - | 114,744,766 | 26,169,736 | 88,575,030 | 654,776 | 1,570,090 | 2,224,866 |
| 48 | 312001 | Boiler Plant Equipment -Unit Trains | | 82,818 | 413,161 | 495,979 | | | | | | | | - | 495,979 | 82,818 | 413,161 | 495,979 | 82,818 | 413,161 | 495,979 | | | | | - | 495,979 | 82,818 | 413,161 | - | - | - |
| 49 | 312002 | Boiler Plant Equipment (AQC) | | 36,351,833 | 120,809,536 | 157,161,369 | | | | | | | | - | 157,161,369 | 36,351,833 | 120,809,536 | 157,161,369 | 36,688,319 | 120,883,890 | 157,573,209 | | | | | - | 157,573,209 | 36,688,319 | 120,883,890 | 337,486 | 74,354 | 411,840 |
| 50 | 314000 | Turbogenerator Units | | 3,125,202 | 10,886,322 | 14,011,524 | | | | | | | | - | 14,011,524 | 3,125,202 | 10,886,322 | 14,011,524 | 3,347,387 | 11,678,103 | 15,025,489 | | | | | - | 15,025,489 | 3,347,387 | 11,678,103 | 222,184 | 791,781 | 1,013,965 |
| 51 | 315000 | Accessory Electric Equipment | | 4,196,059 | 16,699,985 | 20,896,044 | | | | | | | | - | 20,896,044 | 4,196,059 | 16,699,985 | 20,896,044 | 4,238,862 | 16,852,238 | 21,091,099 | | | | | - | 21,091,099 | 4,238,862 | 16,852,238 | 42,803 | 152,252 | 195,055 |
| 52 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | - | - | - | - | - | - | 905,700 | 905,700 | | | | | - | 905,700 | - | 905,700 | - | 905,700 | 905,700 |
| 53 | 315010 | Computer Hardware | 31600 | - | - | - | | | | | | | | - | - | - | 300,645 | 300,645 | - | 300,645 | 300,645 | | | | | - | 300,645 | - | 300,645 | - | 300,645 | 300,645 |
| 54 | 315010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | 294 | 401,806 | 402,100 | (16) | - | 402,084 | | | | (21,331) | (21,347) | 380,753 | 278 | 380,475 | 278 | 380,475 | 380,753 |
| 55 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | | | | | | | - | - | - | 850,194 | 850,194 | - | - | 850,194 | | | | | - | 850,194 | - | 850,194 | - | 850,194 | 850,194 |
| 56 | 315030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | 7,510 | 7,510 | - | - | 7,510 | | | | (399) | (399) | 7,111 | - | 7,111 | - | 7,111 | 7,111 |
| 57 | 316000 | Misc. Power Plant Equipment | | 4,104,045 | 18,100,029 | 22,204,075 | | | | | | | | - | 22,204,075 | 4,104,045 | 18,100,029 | 22,204,075 | 4,478,455 | 18,296,771 | 22,775,225 | | | | | - | 22,775,225 | 4,478,455 | 18,296,771 | 374,409 | 196,741 | 571,150 |
| 58 | | TOTAL PROD-JEFFREY ENERGY CENTER COMMON | | $ 103,953,773 | $ 368,098,946 | $ 472,052,718 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 472,052,718 | $ 103,953,773 | $ 368,098,946 | $ 472,052,718 | $ 105,841,763 | $ 374,132,243 | $ 479,974,006 | $ (16) | $ - | $ - | $ - | $ (21,730) | $ (21,745) | $ 479,952,261 | $ 105,841,747 | $ 374,110,514 | $ 1,847,974 | $ 6,011,568 | $ 7,859,542 |
| 59 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 61 | 310000 | Land In Fee | | $ 23,778 | $ 99,075 | $ 122,853 | | | | | | | | $ - | $ 122,853 | $ 23,778 | $ 99,075 | $ 122,853 | $ 23,778 | $ 99,075 | $ 122,853 | | | | | $ - | $ 122,853 | $ 23,778 | $ 99,075 | $ - | $ - | $ - |
| 62 | 311000 | Structures & Improvements | | 15,297,452 | 48,943,851 | 64,241,303 | | | | | | | | - | 64,241,303 | 15,297,452 | 48,943,851 | 64,241,303 | 15,576,354 | 49,947,726 | 65,524,080 | | | | | - | 65,524,080 | 15,576,354 | 49,947,726 | 278,902 | 1,003,875 | 1,282,778 |
| 63 | 312000 | Boiler Plant Equipment | | 34,796,457 | 118,006,889 | 152,803,346 | | | | | | | | - | 152,803,346 | 34,796,457 | 118,006,889 | 152,803,346 | 35,206,308 | 119,483,134 | 154,689,442 | | | | | - | 154,689,442 | 35,206,308 | 119,483,134 | 409,850 | 1,476,245 | 1,886,096 |
| 64 | 312002 | Boiler Plant Equipment (AQC) | | 75,008,962 | 272,036,046 | 347,045,008 | | | | | | | | - | 347,045,008 | 75,008,962 | 272,036,046 | 347,045,008 | 74,995,987 | 271,001,291 | 345,997,278 | | | | | - | 345,997,278 | 74,995,987 | 271,001,291 | (12,975) | (1,034,756) | (1,047,730) |
| 65 | 314000 | Turbogenerator Units | | 16,637,844 | 58,000,533 | 74,638,377 | | | | | | | | - | 74,638,377 | 16,637,844 | 58,000,533 | 74,638,377 | 18,017,689 | 62,976,206 | 80,993,895 | | | | | - | 80,993,895 | 18,017,689 | 62,976,206 | 1,379,845 | 4,975,673 | 6,355,517 |
| 66 | 315000 | Accessory Electric Equipment | | 11,468,763 | 38,655,481 | 50,124,244 | | | | | | | | - | 50,124,244 | 11,468,763 | 38,655,481 | 50,124,244 | 11,469,269 | 38,657,302 | 50,126,570 | | | | | - | 50,126,570 | 11,469,269 | 38,657,302 | 506 | 1,820 | 2,326 |
| 67 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | - | - | - | 496,851 | 496,851 | - | 496,851 | 496,851 | | | | | - | 496,851 | - | 496,851 | - | 496,851 | 496,851 |
| 68 | 316000 | Misc. Power Plant Equipment | | 1,313,164 | 4,610,021 | 5,923,185 | | | | | | | | - | 5,923,185 | 1,313,164 | 4,610,021 | 5,581,483 | 1,581,474 | 5,581,483 | 7,162,957 | | | | | - | 7,162,957 | 1,581,474 | 5,581,483 | 268,310 | 971,462 | 1,239,772 |
| 69 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 1 | | $ 154,546,420 | $ 540,351,896 | $ 694,898,316 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 694,898,316 | $ 154,546,420 | $ 540,351,896 | $ 694,898,316 | $ 156,870,857 | $ 548,243,068 | $ 705,113,925 | $ - | $ - | $ - | $ - | $ - | $ - | $ 705,113,925 | $ 156,870,857 | $ 548,243,068 | $ 2,324,438 | $ 7,891,372 | $ 10,215,609 |
| 70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 71 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 72 | 310000 | Land In Fee | | $ 627 | $ 2,812 | $ 3,439 | | | | | | | | $ - | $ 3,439 | $ 627 | $ 2,812 | $ 3,439 | $ 627 | $ 2,812 | $ 3,439 | | | | | $ - | $ 3,439 | $ 627 | $ 2,812 | $ - | $ - | $ - |
| 73 | 311000 | Structures & Improvements | | 9,514,115 | 30,943,086 | 40,457,201 | | | | | | | | - | 40,457,201 | 9,514,115 | 30,943,086 | 40,457,201 | 9,650,031 | 31,428,555 | 41,078,586 | | | | | - | 41,078,586 | 9,650,031 | 31,428,555 | 135,916 | 485,469 | 621,384 |
| 74 | 312000 | Boiler Plant Equipment | | 31,312,649 | 103,907,426 | 135,220,076 | | | | | | | | - | 135,220,076 | 31,312,649 | 103,907,426 | 135,220,076 | 36,302,318 | 121,691,106 | 157,993,424 | | | | | - | 157,993,424 | 36,302,318 | 121,691,106 | 4,989,669 | 17,783,680 | 22,773,348 |
| 75 | 312002 | Boiler Plant Equipment (AQC) | | 45,414,425 | 164,548,365 | 209,962,790 | | | | | | | | - | 209,962,790 | 45,414,425 | 164,548,365 | 209,962,790 | 45,159,754 | 163,495,001 | 208,654,755 | | | | | - | 208,654,755 | 45,159,754 | 163,495,001 | (254,671) | (1,053,364) | (1,308,035) |
| 76 | 314000 | Turbogenerator Units | | 16,635,263 | 59,119,090 | 75,754,352 | | | | | | | | - | 75,754,352 | 16,635,263 | 59,119,090 | 75,754,352 | 21,549,694 | 87,972,620 | 109,522,314 | | | | | - | 109,522,314 | 21,549,694 | 87,972,620 | 4,914,431 | 28,853,531 | 33,767,962 |
| 77 | 315000 | Accessory Electric Equipment | | 7,685,583 | 25,728,230 | 33,413,814 | | | | | | | | - | 33,413,814 | 7,685,583 | 25,728,230 | 33,413,814 | 7,837,383 | 26,017,834 | 33,855,217 | | | | | - | 33,855,217 | 7,837,383 | 26,017,834 | 151,799 | 289,604 | 441,403 |
| 78 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | - | - | - | 1,109,054 | 1,109,054 | - | 1,109,054 | 1,109,054 | | | | | - | 1,109,054 | - | 1,109,054 | - | 1,109,054 | 1,109,054 |
| 79 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | | | | | | | - | - | - | 1,924,187 | 1,924,187 | - | 1,924,187 | 1,924,187 | | | | | - | 1,924,187 | - | 1,924,187 | - | 1,924,187 | 1,924,187 |
| 80 | 316000 | Misc. Power Plant Equipment | | 2,149,522 | 6,320,819 | 8,470,341 | | | | | | | | - | 8,470,341 | 2,149,522 | 6,320,819 | 8,470,341 | 2,149,522 | 4,396,631 | 6,546,154 | | | | | - | 6,546,154 | 2,149,522 | 4,396,631 | - | (1,924,187) | (1,924,187) |
| 81 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 2 | | $ 112,712,184 | $ 390,569,828 | $ 503,282,012 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 503,282,012 | $ 112,712,184 | $ 390,569,828 | $ 503,282,012 | $ 122,649,227 | $ 438,037,802 | $ 560,687,129 | $ - | $ - | $ - | $ - | $ - | $ - | $ 560,687,129 | $ 122,649,227 | $ 438,037,802 | $ 9,937,144 | $ 47,467,974 | $ 57,405,117 |
| 82 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 83 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 84 | 311000 | Structures & Improvements | | $ 14,931,316 | $ 48,999,042 | $ 63,930,358 | | | | | | | | $ - | $ 63,930,358 | $ 14,931,316 | $ 48,999,042 | $ 63,930,358 | $ 14,931,316 | $ 48,999,042 | $ 63,930,358 | | | | | $ - | $ 63,930,358 | $ 14,931,316 | $ 48,999,042 | $ - | $ - | $ - |
| 85 | 312000 | Boiler Plant Equipment | | 44,678,394 | 142,550,363 | 187,228,757 | | | | | | | | - | 187,228,757 | 44,678,394 | 143,396,591 | 188,323,407 | 44,926,816 | 143,396,591 | 188,323,407 | | | | | - | 188,323,407 | 44,926,816 | 143,396,591 | 248,422 | 846,228 | 1,094,649 |
| 86 | 312002 | Boiler Plant Equipment (AQC) | | 51,501,663 | 180,089,089 | 231,590,752 | | | | | | | | - | 231,590,752 | 51,501,663 | 180,089,089 | 231,590,752 | 51,272,198 | 179,276,275 | 230,548,473 | | | | | - | 230,548,473 | 51,272,198 | 179,276,275 | (229,465) | (812,814) | (1,042,279) |
| 87 | 314000 | Turbogenerator Units | | 28,419,805 | 105,144,537 | 133,564,342 | | | | | | | | - | 133,564,342 | 28,419,805 | 105,144,537 | 133,564,342 | 33,278,690 | 122,746,061 | 156,024,752 | | | | | - | 156,024,752 | 33,278,690 | 122,746,061 | 4,858,885 | 17,601,524 | 22,460,410 |
| 88 | 315000 | Accessory Electric Equipment | | 10,414,748 | 34,522,307 | 44,937,055 | | | | | | | | - | 44,937,055 | 10,414,748 | 34,522,307 | 44,937,055 | 10,415,163 | 34,523,801 | 44,938,963 | | | | | - | 44,938,963 | 10,415,163 | 34,523,801 | 415 | 1,494 | 1,908 |
| 89 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | - | - | - | 514,692 | 514,692 | - | 514,692 | 514,692 | | | | | - | 514,692 | - | 514,692 | - | 514,692 | 514,692 |
| 90 | 316000 | Misc. Power Plant Equipment | | 888,016 | 3,057,920 | 3,945,937 | | | | | | | | - | 3,945,937 | 888,016 | 3,057,920 | 3,945,937 | 985,009 | 3,406,086 | 4,391,095 | | | | | - | 4,391,095 | 985,009 | 3,406,086 | 96,992 | 348,166 | 445,158 |
| 91 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 3 | | $ 150,833,943 | $ 514,363,258 | $ 665,197,202 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 665,197,202 | $ 150,833,943 | $ 514,363,258 | $ 665,197,202 | $ 155,809,192 | $ 532,862,548 | $ 688,671,740 | $ - | $ - | $ - | $ - | $ - | $ - | $ 688,671,740 | $ 155,809,192 | $ 532,862,548 | $ 4,975,249 | $ 18,499,290 | $ 23,474,539 |
| 92 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 93 | | **PRODUCTION-LaCYGNE COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 94 | 311000 | Structures & Improvements | | $ 69,109,174 | $ - | $ 69,109,174 | | | | | | | | $ - | $ 69,109,174 | $ 69,109,174 | $ - | $ 67,397,757 | $ - | $ 67,397,757 | | | | | $ - | $ 67,397,757 | $ 67,397,757 | $ - | $ (1,711,418) | $ - | $ (1,711,418) |
| 95 | 312000 | Boiler Plant Equipment | | 80,763,112 | - | 80,763,112 | | | | | | | | - | 80,763,112 | 80,763,112 | - | 83,199,063 | - | 83,199,063 | | | | | - | 83,199,063 | 83,199,063 | - | 2,435,952 | - | 2,435,952 |
| 96 | 312001 | Boiler Plant Equipment -Unit Trains | | 327,585 | - | 327,585 | | | | | | | | - | 327,585 | 327,585 | - | 327,585 | - | 327,585 | | | | | - | 327,585 | 327,585 | - | - | - | - |
| 97 | 314000 | Turbogenerator Units | | 1,336,101 | - | 1,336,101 | | | | | | | | - | 1,336,101 | 1,336,101 | - | 1,336,101 | - | 1,336,101 | | | | | - | 1,336,101 | 1,336,101 | - | - | - | - |
| 98 | 315000 | Accessory Electric Equipment | | 3,300,076 | - | 3,300,076 | | | | | | | | - | 3,300,076 | 3,300,076 | - | 3,907,559 | - | 3,907,559 | | | | | - | 3,907,559 | 3,907,559 | - | 607,483 | - | 607,483 |
| 99 | 315010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | 11,137 | - | 11,137 | | (591) | | | | (591) | 10,546 | - | 10,546 | - | 10,546 |
| 100 | 315020 | Computer Software 5 yrs | 30302 | - | - | - | | | | | | | | - | - | - | - | 67,687 | - | 67,687 | | (3,593) | | | | (3,593) | 64,094 | - | 64,094 | - | 64,094 |
| 101 | 315030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 820,944 | - | 820,944 | | (43,582) | | | | (43,582) | 777,362 | - | 777,362 | - | 777,362 |
| 102 | 316000 | Misc. Power Plant Equipment | | 7,205,985 | - | 7,205,985 | | | | | | | | - | 7,205,985 | 7,205,985 | - | 7,587,125 | - | 7,587,125 | | | | | | | 7,587,125 | - | 381,141 | - | 381,141 |
| 103 | | TOTAL PRODUCTION-LaCYGNE COMMON | | $ 162,042,032 | $ - | $ 162,042,032 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 162,042,032 | $ 162,042,032 | $ - | $ 164,654,958 | $ - | $ - | $ 164,654,958 | $ (47,767) | $ - | $ - | $ - | $ - | $ (47,767) | $ 164,607,192 | $ - | $ 2,565,159 | $ - | $ 2,565,159 |
| 104 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 105 | | **PRODUCTION-LaCYGNE UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 106 | 310000 | Land In Fee | | $ 1,836,160 | $ - | $ 1,836,160 | | | | | | | | $ - | $ 1,836,160 | $ 1,836,160 | $ - | $ 1,836,160 | $ - | $ 1,836,160 | | | | | $ - | $ 1,836,160 | $ 1,836,160 | $ - | $ - | $ - | $ - |
| 107 | 310001 | Land Rights | | 730,555 | - | 730,555 | | | | | | | | - | 730,555 | 730,555 | - | 730,555 | - | 730,555 | | | | | - | 730,555 | 730,555 | - | - | - | - |
| 108 | 311000 | Structures & Improvements | | 26,638,568 | - | 26,638,568 | | | | | | | | - | 26,638,568 | 26,638,568 | - | 26,985,780 | - | 26,985,780 | | | | | - | 26,985,780 | 26,985,780 | - | 347,212 | - | 347,212 |
| 109 | 312000 | Boiler Plant Equipment | | 194,471,961 | - | 194,471,961 | | | | | | | | - | 194,471,961 | 194,471,961 | - | 209,179,944 | - | 209,179,944 | | | | | - | 209,179,944 | 209,179,944 | - | 14,707,983 | - | 14,707,983 |
| 110 | 312002 | Boiler Plant Equipment (AQC) | | 224,079,191 | - | 224,079,191 | | | | | | | | - | 224,079,191 | 224,079,191 | - | 228,965,452 | - | 228,965,452 | | | | | - | 228,965,452 | 228,965,452 | - | 4,286,261 | - | 4,286,261 |
| 111 | 314000 | Turbogenerator Units | | 47,455,465 | - | 47,455,465 | | | | | | | | - | 47,455,465 | 47,455,465 | - | 54,989,658 | - | 54,989,658 | | | | | - | 54,989,658 | 54,989,658 | - | 7,534,192 | - | 7,534,192 |
| 112 | 315000 | Accessory Electric Equipment | | 19,107,324 | - | 19,107,324 | | | | | | | | - | 19,107,324 | 19,107,324 | - | 19,134,951 | - | 19,134,951 | | | | | - | 19,134,951 | 19,134,951 | - | 27,627 | - | 27,627 |
| 113 | 315030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 105,354 | - | 105,354 | | (5,593) | | | | (5,593) | 99,761 | - | 99,761 | - | 99,761 |
| 114 | 316000 | Misc. Power Plant Equipment | | 2,799,614 | - | 2,799,614 | | | | | | | | - | 2,799,614 | 2,799,614 | - | 3,243,767 | - | 3,243,767 | | | | | - | 3,243,767 | 3,243,767 | - | 444,152 | - | 444,152 |
| 115 | | TOTAL PRODUCTION-LaCYGNE UNIT 1 | | $ 517,718,838 | $ - | $ 517,718,838 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 517,718,838 | $ 517,718,838 | $ - | $ 545,171,620 | $ - | $ - | $ 545,171,620 | $ (5,593) | $ - | $ - | $ - | $ - | $ (5,593) | $ 545,166,027 | $ - | $ 27,447,189 | $ - | $ 27,447,189 |
| 116 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 858 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>RB-20 "Net" Additions | E<br>Estimated RB-82 Transmission Adjustment | F<br>RB-20 "Net" Additions | G<br>Estimated 800 Kansas 2nd Floor Disallow | H<br>RB-20 Plains Wind Farm | I<br>Western RB-32 Creek Wind Farm | J<br>Persimmon RB-82 Transmission Adjustment | K<br>Evergy Kansas Central Total Plant in Service Adjustments<br>(D + E + F + G + H + I + J) | L<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | M<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | N<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | O<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | P<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Servic - 3/31/2025<br>(O + P) | R<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025<br>RB-82 Transmission Adjustment | S<br>KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>Western RB-32 Persimmon Creek Wind Farm | W<br>RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 117 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 118 | 311000 | **PRODUCTION-LaCYGNE UNIT 2**<br>Structures & Improvements | | $ 1,951,227 | $ - | $ 1,951,227 | | | | | | | | $ - | $ 1,951,227 | $ 1,951,227 | $ - | $ 2,755,074 | $ - | $ 2,755,074 | | | | | | | $ - | $ 2,755,074 | $ - | $ - | $ 803,847 | $ - | $ 803,847 |
| 119 | 312000 | Boiler Plant Equipment | | 15,480,741 | - | 15,480,741 | | | | | | | | - | 15,480,741 | 15,480,741 | - | 23,662,804 | - | 23,662,804 | | | | | | | - | 23,662,804 | - | - | 8,182,063 | - | 8,182,063 |
| 120 | 312001 | Boiler Plant Equipment -Unit Trains | | 804,087 | - | 804,087 | | | | | | | | - | 804,087 | 804,087 | - | 804,087 | - | 804,087 | | | | | | | - | 804,087 | - | - | - | - | - |
| 121 | 312002 | Boiler Plant Equipment (AQC) | | 95,634 | - | 95,634 | | | | | | | | - | 95,634 | 95,634 | - | 163,319 | - | 163,319 | | | | | | | - | 163,319 | - | - | 67,685 | - | 67,685 |
| 122 | 314000 | Turbogenerator Units | | 7,157,935 | - | 7,157,935 | | | | | | | | - | 7,157,935 | 7,157,935 | - | 5,208,573 | - | 5,208,573 | | | | | | | - | 5,208,573 | - | - | (1,949,362) | - | (1,949,362) |
| 123 | 315000 | Accessory Electric Equipment | | 634,605 | - | 634,605 | | | | | | | | - | 634,605 | 634,605 | - | 692,047 | - | 692,047 | | | | | | | - | 692,047 | - | - | 57,441 | - | 57,441 |
| 124 | 315030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 18 | - | 18 | (1) | | | | | | (1) | 17 | - | - | 17 | - | 17 |
| 125 | 316000 | Misc. Power Plant Equipment | | 617,111 | - | 617,111 | | | | | | | | - | 617,111 | 617,111 | - | 947,383 | - | 947,383 | | | | | | | - | 947,383 | - | - | 330,273 | - | 330,273 |
| 126 | | TOTAL PRODUCTION-LaCYGNE UNIT 2 | | $ 26,741,340 | $ - | $ 26,741,340 | $ - | | $ - | $ - | | | | $ - | $ 26,741,340 | $ 26,741,340 | $ - | $ 34,233,305 | $ - | $ 34,233,305 | $ (1) | $ - | $ - | $ - | $ - | $ - | $ (1) | $ 34,233,304 | $ - | $ - | $ 7,491,965 | $ - | $ 7,491,965 |
| 127 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 128 | | **PRODUCTION-LaCYGNE LEASE 2005 COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 129 | 310000 | Land In Fee | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 130 | 311000 | Structures & Improvements | | 40,671,565 | - | 40,671,565 | | | | | | | | - | 40,671,565 | 40,671,565 | - | 42,940,998 | - | 42,940,998 | | | | | | | - | 42,940,998 | - | - | 2,269,433 | - | 2,269,433 |
| 131 | 312000 | Boiler Plant Equipment | | 64,118,034 | - | 64,118,034 | | | | | | | | - | 64,118,034 | 64,118,034 | - | 63,946,047 | - | 63,946,047 | | | | | | | - | 63,946,047 | - | - | (171,987) | - | (171,987) |
| 132 | 314000 | Turbogenerator Units | | 394,264 | - | 394,264 | | | | | | | | - | 394,264 | 394,264 | - | 394,264 | - | 394,264 | | | | | | | - | 394,264 | - | - | - | - | - |
| 133 | 315000 | Accessory Electric Equipment | | 1,335,468 | - | 1,335,468 | | | | | | | | - | 1,335,468 | 1,335,468 | - | 804,248 | - | 804,248 | | | | | | | - | 804,248 | - | - | (531,220) | - | (531,220) |
| 134 | 315030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 698,036 | - | 698,036 | (37,057) | | | | | | (37,057) | 660,979 | - | - | 660,979 | - | 660,979 |
| 135 | 316000 | Misc. Power Plant Equipment | | 823,404 | - | 823,404 | | | | | | | | - | 823,404 | 823,404 | - | 823,404 | - | 823,404 | | | | | | | - | 823,404 | - | - | - | - | - |
| 136 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 COMMON | | $ 107,342,735 | $ - | $ 107,342,735 | $ - | | $ - | $ - | | | | $ - | $ 107,342,735 | $ 107,342,735 | $ - | $ 109,606,997 | $ - | $ 109,606,997 | $ (37,057) | $ - | $ - | $ - | $ - | $ - | $ (37,057) | $ 109,569,939 | $ - | $ - | $ 2,227,204 | $ - | $ 2,227,204 |
| 137 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 138 | | **PRODUCTION-LaCYGNE LEASE 2005 UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 139 | 311000 | Structures & Improvements | | $ 6,774,214 | $ - | $ 6,774,214 | | | | | | | | $ - | $ 6,774,214 | $ 6,774,214 | $ - | $ 6,774,214 | $ - | $ 6,774,214 | | | | | | | $ - | $ 6,774,214 | $ - | $ - | $ - | $ - | $ - |
| 140 | 312000 | Boiler Plant Equipment | | 82,843,700 | - | 82,843,700 | | | | | | | | - | 82,843,700 | 82,843,700 | - | 74,157,703 | - | 74,157,703 | | | | | | | - | 74,157,703 | - | - | (8,685,997) | - | (8,685,997) |
| 141 | 312001 | Boiler Plant Equipment -Unit Trains | | 482,630 | - | 482,630 | | | | | | | | - | 482,630 | 482,630 | - | 482,630 | - | 482,630 | | | | | | | - | 482,630 | - | - | - | - | - |
| 142 | 312002 | Boiler Plant Equipment (AQC) | | 203,387,061 | - | 203,387,061 | | | | | | | | - | 203,387,061 | 203,387,061 | - | 203,387,061 | - | 203,387,061 | | | | | | | - | 203,387,061 | - | - | - | - | - |
| 143 | 314000 | Turbogenerator Units | | 15,045,832 | - | 15,045,832 | | | | | | | | - | 15,045,832 | 15,045,832 | - | 17,654,369 | - | 17,654,369 | | | | | | | - | 17,654,369 | - | - | 2,608,537 | - | 2,608,537 |
| 144 | 315000 | Accessory Electric Equipment | | 8,412,497 | - | 8,412,497 | | | | | | | | - | 8,412,497 | 8,412,497 | - | 8,412,497 | - | 8,412,497 | | | | | | | - | 8,412,497 | - | - | - | - | - |
| 145 | 316000 | Misc. Power Plant Equipment | | 776,090 | - | 776,090 | | | | | | | | - | 776,090 | 776,090 | - | 776,090 | - | 776,090 | | | | | | | - | 776,090 | - | - | - | - | - |
| 146 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 UNIT 2 | | $ 317,722,024 | $ - | $ 317,722,024 | $ - | | $ - | $ - | | | | $ - | $ 317,722,024 | $ 317,722,024 | $ - | $ 311,644,564 | $ - | $ 311,644,564 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 311,644,564 | $ - | $ - | $ (6,077,460) | $ - | $ (6,077,460) |
| 147 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 148 | RETIRED | **PRODUCTION-MURRY GILL COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 149 | 310000 | Land In Fee | | $ 61,985 | $ - | $ 61,985 | | | | | | | | $ - | $ 61,985 | $ 61,985 | $ - | $ 61,985 | $ - | $ 61,985 | | | | | | | $ - | $ 61,985 | $ - | $ - | $ - | $ - | $ - |
| 150 | 310001 | Land Rights | | 11,017 | - | 11,017 | | | | | | | | - | 11,017 | 11,017 | - | 11,017 | - | 11,017 | | | | | | | - | 11,017 | - | - | - | - | - |
| 151 | 311000 | Structures & Improvements | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 152 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 153 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 154 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 155 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 156 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 157 | | TOTAL PRODUCTION-MURRY GILL COMMON | | $ 73,002 | $ - | $ 73,002 | $ - | | $ - | $ - | | | | $ - | $ 73,002 | $ 73,002 | $ - | $ 73,002 | $ - | $ 73,002 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 73,002 | $ - | $ - | $ - | $ - | $ - |
| 158 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 159 | RETIRED | **PRODUCTION-MURRY GILL UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 160 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 161 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 162 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 163 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 164 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 165 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 166 | | TOTAL PRODUCTION-MURRY GILL UNIT 1 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 167 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 168 | RETIRED | **PRODUCTION-MURRY GILL UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 169 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 170 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 171 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 172 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 173 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 174 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 175 | | TOTAL PRODUCTION-MURRY GILL UNIT 2 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 176 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 177 | RETIRED | **PRODUCTION-MURRY GILL UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 178 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 179 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 180 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 181 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 182 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 183 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 184 | | TOTAL PRODUCTION-MURRY GILL UNIT 3 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 186 | RETIRED | **PRODUCTION-MURRY GILL UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 187 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 188 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 189 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 190 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 191 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 192 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 193 | | TOTAL PRODUCTION-MURRY GILL UNIT 4 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 194 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 195 | RETIRED | **PRODUCTION-NEOSHO COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 196 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 197 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 198 | | TOTAL PRODUCTION-NEOSHO COMMON | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 200 | RETIRED | **PRODUCTION-NEOSHO UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 201 | 310000 | Land In Fee | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 202 | 311000 | Structures & Improvements | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 203 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 204 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 205 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 206 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 207 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 208 | | TOTAL PRODUCTION-NEOSHO UNIT 1 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 209 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 210 | RETIRED | **PRODUCTION-HUTCHINSON UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 211 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 212 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 213 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 214 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 215 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 216 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - |
| 217 | | TOTAL PRODUCTION-HUTCHINSON UNIT 4 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 218 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | | **PRODUCTION-LAWRENCE COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 220 | 310000 | Land In Fee | | $ - | $ - | $ 1,398,364 | | | | | | | | $ - | $ 1,398,364 | $ - | $ 1,398,364 | $ - | $ 1,398,364 | $ 1,398,364 | | | | | | | $ - | $ 1,398,364 | $ - | $ 1,398,364 | $ - | $ - | $ - |
| 221 | 310001 | Land Rights | | - | - | 39,905 | | | | | | | | - | 39,905 | - | 39,905 | - | 39,905 | 39,905 | | | | | | | - | 39,905 | - | 39,905 | - | - | - |
| 222 | 311000 | Structures & Improvements | | - | 55,441,526 | 55,441,526 | | | | | | | | - | 55,441,526 | - | 55,441,526 | - | 55,431,450 | 55,431,450 | | | | | | | - | 55,431,450 | - | 55,431,450 | - | (10,076) | (10,076) |
| 223 | 312000 | Boiler Plant Equipment | | - | 22,448,683 | 22,448,683 | | | | | | | | - | 22,448,683 | - | 22,448,683 | - | 22,512,774 | 22,512,774 | | | | | | | - | 22,512,774 | - | 22,512,774 | - | 64,091 | 64,091 |
| 224 | 312001 | Boiler Plant Equipment - Unit Train | | - | 16,347,456 | 16,347,456 | | | | | | | | - | 16,347,456 | - | 16,347,456 | - | 16,347,456 | 16,347,456 | | | | | | | - | 16,347,456 | - | 16,347,456 | - | - | - |
| 225 | 312002 | Boiler Plant Equipment (AQC) | | - | 47,812,711 | 47,812,711 | | | | | | | | - | 47,812,711 | - | 47,812,711 | - | 45,856,591 | 45,856,591 | | | | | | | - | 45,856,591 | - | 45,856,591 | - | (1,956,120) | (1,956,120) |
| 226 | 314000 | Turbogenerator Units | | - | 1,709,107 | 1,709,107 | | | | | | | | - | 1,709,107 | - | 1,709,107 | - | 1,709,107 | 1,709,107 | | | | | | | - | 1,709,107 | - | 1,709,107 | - | - | - |
| 227 | 315000 | Accessory Electric Equipment | | - | 5,001,442 | 5,001,442 | | | | | | | | - | 5,001,442 | - | 5,001,442 | - | 5,048,048 | 5,048,048 | | | | | | | - | 5,048,048 | - | 5,048,048 | - | 46,606 | 46,606 |
| 228 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | - | - | - | - | - | 1,799,574 | 1,799,574 | | | | | | | - | 1,799,574 | - | 1,799,574 | - | 1,799,574 | 1,799,574 |
| 229 | 315010 | Computer Hardware | 31600 | - | - | - | | | | | | | | - | - | - | - | - | 292,664 | 292,664 | | | | | | | - | 292,664 | - | 292,664 | - | 292,664 | 292,664 |
| 230 | 315010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | - | 221,207 | 221,207 | - | | | | | (11,743) | (11,743) | 209,464 | - | 209,464 | - | 209,464 | 209,464 |
| 231 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | | | | | | | - | - | - | - | - | 143,174 | 143,174 | | | | | | | - | 143,174 | - | 143,174 | - | 143,174 | 143,174 |
| 232 | 316000 | Misc. Power Plant Equipment | | - | 6,680,891 | 6,680,891 | | | | | | | | - | 6,680,891 | - | 6,680,891 | - | 6,443,479 | 6,443,479 | | | | | | | - | 6,443,479 | - | 6,443,479 | - | (237,411) | (237,411) |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | E<br>Estimated - RB-82 Transmission Adjustment | F<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | G<br>Estimated - RB-20 800 Kansas 2nd Floor Disallow | H<br>RB-28 Plains Wind Farm | I<br>Western RB-32 Creek Wind Farm | J<br>Persimmon RB-82 Transmission Adjustment | K<br>Evergy Kansas Central Total Plant in Service Adjustments<br>(D + E + F + G + H + I + J) | L<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | M<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | N<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | O<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | P<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Service - 3/31/2025<br>(O + P) | R<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025<br>RB-82 Transmission Adjustment | S<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 3/31/2025<br>KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>Western RB-32 Persimmon Creek Wind Farm | W<br>RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 233 | | TOTAL PRODUCTION-LAWRENCE COMMON | | $ - | $ 156,880,086 | $ 156,880,086 | $ - | | $ - | $ - | | | | $ - | $ 156,880,086 | $ - | $ 156,880,086 | $ - | $ 157,243,794 | $ 157,243,794 | $ - | $ - | $ - | $ - | $ - | $ (11,743) | $ 157,232,051 | $ - | $ 157,232,051 | $ - | $ 351,965 | $ 351,965 |
| 234 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 235 | RETIRED | **PRODUCTION-LAWRENCE UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 236 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | | $ - | $ - | $ - |
| 237 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | - | - | - | | - | - | - |
| 238 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | - | - | - | | - | - | - |
| 239 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | - | - | - | | - | - | - |
| 240 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | - | - | - | | - | - | - |
| 241 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | - | - | - | | - | - | - |
| 242 | | TOTAL PRODUCTION-LAWRENCE UNIT 3 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 243 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 244 | | **PRODUCTION-LAWRENCE UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 245 | 311000 | Structures & Improvements | | $ - | $ 23,246,196 | $ 23,246,196 | | | | | | | | | | $ - | $ 23,246,196 | $ - | $ 23,246,196 | $ - | $ 23,250,022 | $ 23,250,022 | | | | | $ - | $ 23,250,022 | $ - | $ 23,250,022 | $ - | $ 3,826 | $ 3,826 |
| 246 | 312000 | Boiler Plant Equipment | | - | 44,636,490 | 44,636,490 | | | | | | | | | | - | 44,636,490 | - | 44,636,490 | - | 45,638,027 | 45,638,027 | | | | | - | 45,638,027 | - | 45,638,027 | - | 1,001,537 | 1,001,537 |
| 247 | 312002 | Boiler Plant Equipment (AQC) | | - | 99,487,398 | 99,487,398 | | | | | | | | | | - | 99,487,398 | - | 99,487,398 | - | 98,560,590 | 98,560,590 | | | | | - | 98,560,590 | - | 98,560,590 | - | (926,807) | (926,807) |
| 248 | 314000 | Turbogenerator Units | | - | 22,540,790 | 22,540,790 | | | | | | | | | | - | 22,540,790 | - | 22,540,790 | - | 28,741,035 | 28,741,035 | | | | | - | 28,741,035 | - | 28,741,035 | - | 6,200,246 | 6,200,246 |
| 249 | 315000 | Accessory Electric Equipment | | - | 20,805,003 | 20,805,003 | | | | | | | | | | - | 20,805,003 | - | 20,805,003 | - | 20,821,930 | 20,821,930 | | | | | - | 20,821,930 | - | 20,821,930 | - | 16,927 | 16,927 |
| 250 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | | | - | - | - | - | - | 926,807 | 926,807 | | | | | - | 926,807 | - | 926,807 | - | 926,807 | 926,807 |
| 251 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | | | | | | | | | - | - | - | - | - | 153,714 | 153,714 | | | | | - | 153,714 | - | 153,714 | - | 153,714 | 153,714 |
| 252 | 316000 | Misc. Power Plant Equipment | | - | 2,178,673 | 2,178,673 | | | | | | | | | | - | 2,178,673 | - | 2,178,673 | - | 2,024,958 | 2,024,958 | | | | | - | 2,024,958 | - | 2,024,958 | - | (153,714) | (153,714) |
| 253 | | TOTAL PRODUCTION-LAWRENCE UNIT 4 | | $ - | $ 212,894,548 | $ 212,894,548 | $ - | | $ - | $ - | | | | $ - | $ 212,894,548 | $ - | $ 212,894,548 | $ - | $ 220,117,084 | $ 220,117,084 | $ - | $ - | $ - | $ - | $ - | $ - | $ 220,117,084 | $ - | $ 220,117,084 | $ - | $ 7,222,536 | $ 7,222,536 |
| 254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 255 | | **PRODUCTION-LAWRENCE UNIT 5** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 256 | 311000 | Structures & Improvements | | $ - | $ 29,311,012 | $ 29,311,012 | | | | | | | | | | $ - | $ 29,311,012 | $ - | $ 29,311,012 | $ - | $ 29,311,012 | $ 29,311,012 | | | | | $ - | $ 29,311,012 | $ - | $ 29,311,012 | $ - | $ - | $ - |
| 257 | 312000 | Boiler Plant Equipment | | - | 61,014,930 | 61,014,930 | | | | | | | | | | - | 61,014,930 | - | 61,014,930 | - | 61,665,076 | 61,665,076 | | | | | - | 61,665,076 | - | 61,665,076 | - | 650,146 | 650,146 |
| 258 | 312002 | Boiler Plant Equipment (AQC) | | - | 121,566,282 | 121,566,282 | | | | | | | | | | - | 121,566,282 | - | 121,566,282 | - | 120,840,963 | 120,840,963 | | | | | - | 120,840,963 | - | 120,840,963 | - | (725,319) | (725,319) |
| 259 | 314000 | Turbogenerator Units | | - | 62,743,386 | 62,743,386 | | | | | | | | | | - | 62,743,386 | - | 62,743,386 | - | 65,771,631 | 65,771,631 | | | | | - | 65,771,631 | - | 65,771,631 | - | 3,028,246 | 3,028,246 |
| 260 | 315000 | Accessory Electric Equipment | | - | 23,949,788 | 23,949,788 | | | | | | | | | | - | 23,949,788 | - | 23,949,788 | - | 25,498,679 | 25,498,679 | | | | | - | 25,498,679 | - | 25,498,679 | - | 1,548,891 | 1,548,891 |
| 261 | 315010 | Computer Hardware | 31202 | - | - | - | | | | | | | | | | - | - | - | - | - | 725,319 | 725,319 | | | | | - | 725,319 | - | 725,319 | - | 725,319 | 725,319 |
| 262 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | | | | | | | | | - | - | - | - | - | 471,654 | 471,654 | | | | | - | 471,654 | - | 471,654 | - | 471,654 | 471,654 |
| 263 | 316000 | Misc. Power Plant Equipment | | - | 3,549,057 | 3,549,057 | | | | | | | | | | - | 3,549,057 | - | 3,549,057 | - | 3,049,231 | 3,049,231 | | | | | - | 3,049,231 | - | 3,049,231 | - | (499,826) | (499,826) |
| 264 | | TOTAL PRODUCTION-LAWRENCE UNIT 5 | | $ - | $ 302,134,454 | $ 302,134,454 | $ - | | $ - | $ - | | | | $ - | $ 302,134,454 | $ - | $ 302,134,454 | $ - | $ 307,333,564 | $ 307,333,564 | $ - | $ - | $ - | $ - | $ - | $ - | $ 307,333,564 | $ - | $ 307,333,564 | $ - | $ 5,199,110 | $ 5,199,110 |
| 265 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 266 | RETIRED | **PRODUCTION-TECUMSEH COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 267 | 310000 | Land In Fee | | $ - | $ 614,806 | $ 614,806 | | | | | | | | | | $ - | $ 614,806 | $ - | $ 614,806 | $ - | $ 614,806 | $ 614,806 | | | | | $ - | $ 614,806 | $ - | $ 614,806 | $ - | $ - | $ - |
| 268 | 311000 | Structures & Improvements | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 269 | 312000 | Boiler Plant Equipment | | - | 392 | 392 | | | | | | | | | | - | 392 | - | 392 | - | 392 | 392 | | | | | - | 392 | - | 392 | - | - | - |
| 270 | 312001 | Boiler Plant Equipment - Unit Train | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 271 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 272 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 273 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 274 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 275 | | TOTAL PRODUCTION-TECUMSEH COMMON | | $ - | $ 615,198 | $ 615,198 | $ - | | $ - | $ - | | | | $ - | $ 615,198 | $ - | $ 615,198 | $ - | $ 615,198 | $ 615,198 | $ - | $ - | $ - | $ - | $ - | $ - | $ 615,198 | $ - | $ 615,198 | $ - | $ - | $ - |
| 276 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 277 | RETIRED | **PRODUCTION-TECUMSEH UNIT 7** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 278 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 279 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 280 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 281 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 282 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 283 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 284 | | TOTAL PRODUCTION-TECUMSEH UNIT 7 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 285 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 286 | RETIRED | **PRODUCTION-TECUMSEH UNIT 8** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 287 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 288 | 312000 | Boiler Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 289 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 290 | 314000 | Turbogenerator Units | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 291 | 315000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 292 | 316000 | Misc. Power Plant Equipment | | - | - | - | | | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - |
| 293 | | TOTAL PRODUCTION-TECUMSEH UNIT 8 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 294 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 295 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 296 | | **TOTAL STEAM & CT's - PRODUCTON IN SVC** | | $ 1,654,086,552 | $ 2,485,908,214 | $ 4,139,994,766 | | | $ - | $ - | | | | # $ - | $ 4,139,994,766 | ## $ 1,654,086,552 | $ 2,485,908,214 | $ 1,706,915,048 | $ 2,578,585,301 | $ 4,285,501,149 | $ (90,434) | $ - | $ - | $ - | $ - | $ (33,473) | $ (123,907) | $ 4,285,377,242 | $ 1,706,825,414 | $ 2,578,551,828 | $ 52,738,862 | $ 92,643,614 | $ 145,382,476 |
| 297 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 298 | **NUCLEAR PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 299 | 320000 | Land In Fee | | $ 3,688,007 | $ - | $ 3,688,007 | - | | | | | | | $ - | $ 3,688,007 | $ 3,688,007 | $ - | $ 3,652,841 | $ - | $ 3,652,841 | | | | | | $ - | $ 3,652,841 | $ 3,652,841 | $ - | $ (35,165) | $ - | $ (35,165) |
| 300 | 320001 | Land Rights | | 523,928 | - | 523,928 | - | | | | | | | - | 523,928 | 523,928 | - | 523,928 | - | 523,928 | | | | | | - | 523,928 | 523,928 | - | - | - | - |
| 301 | 321000 | Structures & Improvements | | 468,936,431 | - | 468,936,431 | 711,881 | | | | | | | 711,881 | 469,648,313 | 469,648,313 | - | 478,263,512 | - | 478,263,512 | | | | | | - | 478,263,512 | 478,263,512 | - | 8,615,199 | - | 8,615,199 |
| 302 | 322000 | Reactor Plant Equipment | | 986,710,090 | - | 986,710,090 | 859,959 | | | | | | | 859,959 | 987,570,050 | 987,570,050 | - | 998,390,562 | - | 998,390,562 | | | | | | - | 998,390,562 | 998,390,562 | - | 10,820,512 | - | 10,820,512 |
| 303 | 323000 | Turbogenerator Units | | 220,043,001 | - | 220,043,001 | - | | | | | | | - | 220,043,001 | 220,043,001 | - | 220,339,786 | - | 220,339,786 | | | | | | - | 220,339,786 | 220,339,786 | - | 296,785 | - | 296,785 |
| 304 | 324000 | Accessory Electric Equipment | | 160,464,708 | - | 160,464,708 | - | | | | | | | - | 160,464,708 | 160,464,708 | - | 165,507,163 | - | 165,507,163 | | | | | | - | 165,507,163 | 165,507,163 | - | 5,042,455 | - | 5,042,455 |
| 305 | 324010 | Computer Hardware | 32400 | - | - | - | | | | | | | | - | - | - | - | 1,273,197 | - | 1,273,197 | | | | | | - | 1,273,197 | 1,273,197 | - | 1,273,197 | - | 1,273,197 |
| 306 | 324010 | Computer Hardware | 32500 | - | - | - | | | | | | | | - | - | - | - | 53,364,241 | - | 53,364,241 | | | | | | - | 53,364,241 | 53,364,241 | - | 53,364,241 | - | 53,364,241 |
| 307 | 324010 | Computer Hardware | 39100 | - | - | - | | | | | | | | - | - | - | - | 3,665,093 | - | 3,665,093 | (194,572) | | | | | - | (194,572) | 3,470,520 | - | 3,470,520 | - | 3,470,520 |
| 308 | 324010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | 12,295,333 | - | 12,295,333 | (652,734) | | | | | - | (652,734) | 11,642,599 | - | 11,642,599 | - | 11,642,599 |
| 309 | 324020 | Computer Software 5 yrs | 30300 | - | - | - | | | | | | | | - | - | - | - | 32,674,056 | - | 32,674,056 | (1,734,600) | | | | | - | (1,734,600) | 30,939,456 | - | 30,939,456 | - | 30,939,456 |
| 310 | 324020 | Computer Software 5 yrs | 30302 | - | - | - | | | | | | | | - | - | - | - | 4,823,642 | - | 4,823,642 | (256,077) | | | | | - | (256,077) | 4,567,565 | - | 4,567,565 | - | 4,567,565 |
| 311 | 324020 | Computer Software 5 yrs | 30305 | - | - | - | | | | | | | | - | - | - | - | 6,438,112 | - | 6,438,112 | (341,786) | | | | | - | (341,786) | 6,096,326 | - | 6,096,326 | - | 6,096,326 |
| 312 | 324023 | Computer Software 10 yrs | 30303 | - | - | - | | | | | | | | - | - | - | - | 33,087,733 | - | 33,087,733 | (1,756,561) | | | | | - | (1,756,561) | 31,331,172 | - | 31,331,172 | - | 31,331,172 |
| 313 | 324030 | Communication Equipment | 32400 | - | - | - | | | | | | | | - | - | - | - | 139,530 | - | 139,530 | | | | | | - | - | 139,530 | - | 139,530 | - | 139,530 |
| 314 | 324030 | Communication Equipment | 32500 | - | - | - | | | | | | | | - | - | - | - | 10,584,034 | - | 10,584,034 | | | | | | - | - | 10,584,034 | - | 10,584,034 | - | 10,584,034 |
| 315 | 324030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 314,722 | - | 314,722 | (16,708) | | | | | - | (16,708) | 298,014 | - | 298,014 | - | 298,014 |
| 316 | 325000 | Misc Power Plant Equipment | | 130,664,626 | - | 130,664,626 | 24,500,027 | | | | | | | 24,500,027 | 155,164,653 | 155,164,653 | - | 78,432,351 | - | 78,432,351 | | | | | | - | - | 78,432,351 | - | (76,732,302) | - | (76,732,302) |
| 317 | | **TOTAL PROD PLT- NUCLEAR - WOLF CREEK** | | $ 1,971,830,792 | $ - | $ 1,971,830,792 | $ 26,071,867 | | $ - | $ - | | | | $ 26,071,867 | $ 1,997,102,659 | $ 1,997,102,659 | $ - | $ 2,103,769,835 | $ - | $ 2,103,769,835 | $ (4,953,039) | $ - | $ - | $ - | $ - | $ - | $ (4,953,039) | $ 2,098,816,796 | $ 2,098,816,796 | $ - | $ 101,714,137 | $ - | $ 101,714,137 |
| 318 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 319 | **OTHER PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 320 | **KGE** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 321 | | **OTHER PRODUCTION - GORDAN EVANS - CT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 322 | 344000 | Generators | | $ 1,809,058 | $ - | $ 1,809,058 | | | | | | | | $ - | $ 1,809,058 | $ 1,809,058 | $ - | $ 1,809,058 | $ - | $ 1,809,058 | | | | | | $ - | $ 1,809,058 | $ 1,809,058 | $ - | $ - | $ - | $ - |
| 323 | 345010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | 64,943 | - | 64,943 | (3,443) | | | | | - | (3,443) | 61,496 | - | 61,496 | - | 61,496 |
| 324 | | TOTAL OTHER PRODUCTION - GORDAN EVANS - CT | | $ 1,809,058 | $ - | $ 1,809,058 | $ - | | $ - | $ - | | | | $ - | $ 1,809,058 | $ 1,809,058 | $ - | $ 1,874,001 | $ - | $ 1,874,001 | $ (3,443) | $ - | $ - | $ - | $ - | $ - | $ (3,443) | $ 1,870,554 | $ 1,870,554 | $ - | $ 61,496 | $ - | $ 61,496 |
| 325 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 326 | **KPL** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 327 | RETIRED | **OTHER PRODUCTION-ABILENE GAS TURBINE** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 328 | 340000 | Land In Fee | | $ - | $ 66,091 | $ 66,091 | | | | | | | | $ - | $ 66,091 | $ - | $ 66,091 | $ - | $ 66,091 | $ 66,091 | | | | | | $ - | $ 66,091 | $ 66,091 | $ - | $ - | $ - | $ - |
| 329 | 340001 | Land Rights | | - | 567 | 567 | | | | | | | | - | 567 | 567 | - | 567 | - | 567 | | | | | | - | 567 | 567 | - | - | - | - |
| 330 | 341000 | Structures & Improvements | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - |
| 331 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - |
| 332 | 344000 | Generators | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - |
| 333 | 345000 | Accessory Electric Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - |
| 334 | 346000 | Misc Power Plant Equipment | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - |
| 335 | | TOTAL OTHER PRODUCTION-ABILENE GAS TURBINE | | $ - | $ 66,658 | $ 66,658 | $ - | | $ - | $ - | | | | $ - | $ 66,658 | $ - | $ 66,658 | $ - | $ 66,658 | $ 66,658 | $ - | $ - | $ - | $ - | $ - | $ - | $ 66,658 | $ - | $ 66,658 | $ - | $ - | $ - |
| 336 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 337 | | **OTHER PRODUCTION-EMPORIA GT COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 338 | 340000 | Land In Fee | | $ - | $ 1,015,637 | $ 1,015,637 | | | | | | | | $ - | $ 1,015,637 | $ - | $ 1,015,637 | $ - | $ 1,015,637 | $ 1,015,637 | | | | | | $ - | $ 1,015,637 | $ 1,015,637 | $ - | $ - | $ - | $ - |
| 339 | 341000 | Structures & Improvements | | - | 16,780,735 | 16,780,735 | | | | | | | | - | 16,780,735 | - | 16,780,735 | - | 16,780,735 | 16,780,735 | | | | | | - | 16,780,735 | 16,780,735 | - | - | - | - |
| 340 | 342000 | Fuel Holders, Producers & Acce | | - | 248,540 | 248,540 | | | | | | | | - | 248,540 | - | 248,540 | - | 194,792 | 194,792 | | | | | | - | 194,792 | 194,792 | - | - | (53,748) | (53,748) |
| 341 | 344000 | Generators | | - | 11,783,707 | 11,783,707 | | | | | | | | - | 11,783,707 | - | 11,783,707 | - | 11,230,698 | 11,230,698 | | | | | | - | 11,230,698 | 11,230,698 | - | - | (553,009) | (553,009) |
| 342 | 345000 | Accessory Electric Equipment | | - | 7,691,489 | 7,691,489 | | | | | | | | - | 7,691,489 | - | 7,691,489 | - | 7,691,489 | 7,691,489 | | | | | | - | 7,691,489 | 7,691,489 | - | - | - | - |
| 343 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | - | - | - | - | - | 53,748 | 53,748 | | | | | | - | - | 53,748 | - | 53,748 | - | 53,748 |
| 344 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 553,009 | 553,009 | | | | | | - | - | 553,009 | - | 553,009 | - | 553,009 |
| 345 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 509,639 | 509,639 | | | | | | - | - | 509,639 | - | 509,639 | - | 509,639 |
| 346 | 346000 | Misc Power Plant Equipment | | - | 7,405,875 | 7,405,875 | | | | | | | | - | 7,405,875 | - | 7,405,875 | - | 6,896,236 | 6,896,236 | | | | | | - | 6,896,236 | 6,896,236 | - | - | (509,639) | (509,639) |
| 347 | | TOTAL OTHER PRODUCTION-EMPORIA GT COMMON | | $ - | $ 44,925,984 | $ 44,925,984 | $ - | | $ - | $ - | | | | $ - | $ 44,925,984 | $ - | $ 44,925,984 | $ - | $ 44,925,984 | $ 44,925,984 | $ - | $ - | $ - | $ - | $ - | $ - | $ 44,925,984 | $ - | $ 44,925,984 | $ - | $ 0 | $ 0 |
| 348 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | E<br>RB-82 Transmission Adjustment | F<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | G<br>RB-20 800 Kansas 2nd Floor Disallow | H<br>RB-28 Plains Wind Farm | I<br>Western Cloud Creek Wind Farm | J<br>RB-32 Persimmon Creek Wind Farm | K<br>RB-82 Transmission Adjustment | L<br>Evergy Kansas Central Total Plant in Service Adjustments<br>(D + E + F + G + H + I + J) | M<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | N<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | O<br>Evergy Kansas Central North (WSTR) Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | P<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Service - 3/31/2025<br>(O + P) | R<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025<br>RB-82 Transmission Adjustment | S<br>KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects PN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>Western Cloud Creek Wind Farm | W<br>RB-32 Persimmon Creek Wind Farm | W<br>RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 349 | | **OTHER PRODUCTION-EMPORIA GT UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 350 | 341000 | Structures & Improvements | | $ - | $ 262,428 | $ 262,428 | | | | | | | | | $ - | $ 262,428 | $ - | $ 262,428 | $ - | $ 262,428 | $ 262,428 | | | | | | | $ - | $ 262,428 | $ - | $ 262,428 | $ - | $ - |
| 351 | 342000 | Fuel Holders, Producers & Acce | | - | 860,285 | 860,285 | | | | | | | | | - | 860,285 | - | 860,285 | - | 626,015 | 626,015 | | | | | | | - | 626,015 | - | 626,015 | - | (234,270) |
| 352 | 344000 | Generators | | - | 24,617,796 | 24,617,796 | | | | | | | | | - | 24,617,796 | - | 24,617,796 | - | 24,617,796 | 24,617,796 | | | | | | | - | 24,617,796 | - | 24,617,796 | - | - |
| 353 | 345000 | Accessory Electric Equipment | | - | 4,896,354 | 4,896,354 | | | | | | | | | - | 4,896,354 | - | 4,896,354 | - | 4,896,354 | 4,896,354 | | | | | | | - | 4,896,354 | - | 4,896,354 | - | - |
| 354 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 234,270 | 234,270 | | | | | | | - | 234,270 | - | 234,270 | - | 234,270 |
| 355 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 117,745 | 117,745 | | | | | | | - | 117,745 | - | 117,745 | - | 117,745 |
| 356 | 346000 | Misc Power Plant Equipment | | - | 120,872 | 120,872 | | | | | | | | | - | 120,872 | - | 120,872 | - | 3,126 | 3,126 | | | | | | | - | 3,126 | - | 3,126 | - | (117,745) |
| 357 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 1 | | $ - | $ 30,757,735 | $ 30,757,735 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 30,757,735 | $ - | $ 30,757,735 | $ - | $ 30,757,735 | $ 30,757,735 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 30,757,735 | $ - | $ 30,757,735 | $ - | $ - |
| 358 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 359 | | **OTHER PRODUCTION-EMPORIA GT UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 360 | 341000 | Structures & Improvements | | $ - | $ 262,333 | $ 262,333 | | | | | | | | | $ - | $ 262,333 | $ - | $ 262,333 | $ - | $ 262,333 | $ 262,333 | | | | | | | $ - | $ 262,333 | $ - | $ 262,333 | $ - | $ - |
| 361 | 342000 | Fuel Holders, Producers & Acce | | - | 618,152 | 618,152 | | | | | | | | | - | 618,152 | - | 618,152 | - | 384,334 | 384,334 | | | | | | | - | 384,334 | - | 384,334 | - | (233,818) |
| 362 | 344000 | Generators | | - | 29,342,385 | 29,342,385 | | | | | | | | | - | 29,342,385 | - | 29,342,385 | - | 29,342,385 | 29,342,385 | | | | | | | - | 29,342,385 | - | 29,342,385 | - | - |
| 363 | 345000 | Accessory Electric Equipment | | - | 1,474,294 | 1,474,294 | | | | | | | | | - | 1,474,294 | - | 1,474,294 | - | 1,474,294 | 1,474,294 | | | | | | | - | 1,474,294 | - | 1,474,294 | - | - |
| 364 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 233,818 | 233,818 | | | | | | | - | 233,818 | - | 233,818 | - | 233,818 |
| 365 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 117,703 | 117,703 | | | | | | | - | 117,703 | - | 117,703 | - | 117,703 |
| 366 | 346000 | Misc Power Plant Equipment | | - | 117,703 | 117,703 | | | | | | | | | - | 117,703 | - | 117,703 | - | - | - | | | | | | | - | - | - | - | - | (117,703) |
| 367 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 2 | | $ - | $ 31,814,867 | $ 31,814,867 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 31,814,867 | $ - | $ 31,814,867 | $ - | $ 31,814,867 | $ 31,814,867 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 31,814,867 | $ - | $ 31,814,867 | $ - | $ - |
| 368 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 369 | | **OTHER PRODUCTION-EMPORIA GT UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 370 | 341000 | Structures & Improvements | | $ - | $ 262,402 | $ 262,402 | | | | | | | | | $ - | $ 262,402 | $ - | $ 262,402 | $ - | $ 262,402 | $ 262,402 | | | | | | | $ - | $ 262,402 | $ - | $ 262,402 | $ - | $ - |
| 371 | 342000 | Fuel Holders, Producers & Acce | | - | 622,246 | 622,246 | | | | | | | | | - | 622,246 | - | 622,246 | - | 388,357 | 388,357 | | | | | | | - | 388,357 | - | 388,357 | - | (233,889) |
| 372 | 344000 | Generators | | - | 28,796,366 | 28,796,366 | | | | | | | | | - | 28,796,366 | - | 28,796,366 | - | 28,796,366 | 28,796,366 | | | | | | | - | 28,796,366 | - | 28,796,366 | - | - |
| 373 | 345000 | Accessory Electric Equipment | | - | 4,631,669 | 4,631,669 | | | | | | | | | - | 4,631,669 | - | 4,631,669 | - | 4,631,669 | 4,631,669 | | | | | | | - | 4,631,669 | - | 4,631,669 | - | - |
| 374 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 233,889 | 233,889 | | | | | | | - | 233,889 | - | 233,889 | - | 233,889 |
| 375 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 154,240 | 154,240 | | | | | | | - | 154,240 | - | 154,240 | - | 154,240 |
| 376 | 346000 | Misc Power Plant Equipment | | - | 154,240 | 154,240 | | | | | | | | | - | 154,240 | - | 154,240 | - | - | - | | | | | | | - | - | - | - | - | (154,240) |
| 377 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 3 | | $ - | $ 34,466,922 | $ 34,466,922 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 34,466,922 | $ - | $ 34,466,922 | $ - | $ 34,466,922 | $ 34,466,922 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 34,466,922 | $ - | $ 34,466,922 | $ - | $ - |
| 378 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 379 | | **OTHER PRODUCTION-EMPORIA GT UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 380 | 341000 | Structures & Improvements | | $ - | $ 262,324 | $ 262,324 | | | | | | | | | $ - | $ 262,324 | $ - | $ 262,324 | $ - | $ 262,324 | $ 262,324 | | | | | | | $ - | $ 262,324 | $ - | $ 262,324 | $ - | $ - |
| 381 | 342000 | Fuel Holders, Producers & Acce | | - | 624,803 | 624,803 | | | | | | | | | - | 624,803 | - | 624,803 | - | 389,610 | 389,610 | | | | | | | - | 389,610 | - | 389,610 | - | (235,193) |
| 382 | 344000 | Generators | | - | 26,062,630 | 26,062,630 | | | | | | | | | - | 26,062,630 | - | 26,085,994 | - | 26,085,994 | 26,085,994 | | | | | | | - | 26,085,994 | - | 26,085,994 | - | 23,364 |
| 383 | 345000 | Accessory Electric Equipment | | - | 1,233,441 | 1,233,441 | | | | | | | | | - | 1,233,441 | - | 1,233,441 | - | 1,233,441 | 1,233,441 | | | | | | | - | 1,233,441 | - | 1,233,441 | - | - |
| 384 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 235,193 | 235,193 | | | | | | | - | 235,193 | - | 235,193 | - | 235,193 |
| 385 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 154,194 | 154,194 | | | | | | | - | 154,194 | - | 154,194 | - | 154,194 |
| 386 | 346000 | Misc Power Plant Equipment | | - | 154,194 | 154,194 | | | | | | | | | - | 154,194 | - | 154,194 | - | - | - | | | | | | | - | - | - | - | - | (154,194) |
| 387 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 4 | | $ - | $ 28,337,392 | $ 28,337,392 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 28,337,392 | $ - | $ 28,360,756 | $ - | $ 28,360,756 | $ 28,360,756 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 28,360,756 | $ - | $ 28,360,756 | $ - | $ 23,364 |
| 388 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 389 | | **OTHER PRODUCTION-EMPORIA GT UNIT 5** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 390 | 341000 | Structures & Improvements | | $ - | $ 450,153 | $ 450,153 | | | | | | | | | $ - | $ 450,153 | $ - | $ 450,153 | $ - | $ 450,153 | $ 450,153 | | | | | | | $ - | $ 450,153 | $ - | $ 450,153 | $ - | $ - |
| 391 | 342000 | Fuel Holders, Producers & Acce | | - | 1,026,706 | 1,026,706 | | | | | | | | | - | 1,026,706 | - | 1,026,706 | - | 785,180 | 785,180 | | | | | | | - | 785,180 | - | 785,180 | - | (241,527) |
| 392 | 344000 | Generators | | - | 48,455,590 | 48,455,590 | | | | | | | | | - | 48,455,590 | - | 48,913,083 | - | 48,913,083 | 48,913,083 | | | | | | | - | 48,913,083 | - | 48,913,083 | - | 457,492 |
| 393 | 345000 | Accessory Electric Equipment | | - | 8,546,227 | 8,546,227 | | | | | | | | | - | 8,546,227 | - | 8,546,227 | - | 8,546,227 | 8,546,227 | | | | | | | - | 8,546,227 | - | 8,546,227 | - | - |
| 394 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 241,527 | - | 241,527 | 241,527 | | | | | | | - | 241,527 | - | 241,527 | - | 241,527 |
| 395 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 2,073,784 | - | 2,073,784 | 2,073,784 | | | | | | | - | 2,073,784 | - | 2,073,784 | - | 2,073,784 |
| 396 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | 542,134 | - | 542,134 | 542,134 | | | | | | | - | 542,134 | - | 542,134 | - | 542,134 |
| 397 | 346000 | Misc Power Plant Equipment | | - | 660,370 | 660,370 | | | | | | | | | - | 660,370 | - | 118,236 | - | 118,236 | 118,236 | | | | | | | - | 118,236 | - | 118,236 | - | (542,134) |
| 398 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 5 | | $ - | $ 59,139,047 | $ 59,139,047 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 59,139,047 | $ - | $ 61,670,323 | $ - | $ 61,670,323 | $ 61,670,323 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 61,670,323 | $ - | $ 61,670,323 | $ - | $ 2,531,277 |
| 399 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 400 | | **OTHER PRODUCTION-EMPORIA GT UNIT 6** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 401 | 341000 | Structures & Improvements | | $ - | $ 485,661 | $ 485,661 | | | | | | | | | $ - | $ 485,661 | $ - | $ 485,661 | $ - | $ 485,661 | $ 485,661 | | | | | | | $ - | $ 485,661 | $ - | $ 485,661 | $ - | $ - |
| 402 | 342000 | Fuel Holders, Producers & Acce | | - | 1,133,852 | 1,133,852 | | | | | | | | | - | 1,133,852 | - | 1,133,852 | - | 913,676 | 913,676 | | | | | | | - | 913,676 | - | 913,676 | - | (220,177) |
| 403 | 344000 | Generators | | - | 45,391,051 | 45,391,051 | | | | | | | | | - | 45,391,051 | - | 45,391,051 | - | 43,507,027 | 43,507,027 | | | | | | | - | 43,507,027 | - | 43,507,027 | - | (1,884,023) |
| 404 | 345000 | Accessory Electric Equipment | | - | 7,377,988 | 7,377,988 | | | | | | | | | - | 7,377,988 | - | 7,377,988 | - | 7,377,988 | 7,377,988 | | | | | | | - | 7,377,988 | - | 7,377,988 | - | - |
| 405 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 220,177 | - | 220,177 | 220,177 | | | | | | | - | 220,177 | - | 220,177 | - | 220,177 |
| 406 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 1,884,023 | - | 1,884,023 | 1,884,023 | | | | | | | - | 1,884,023 | - | 1,884,023 | - | 1,884,023 |
| 407 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | 146,136 | - | 146,136 | 146,136 | | | | | | | - | 146,136 | - | 146,136 | - | 146,136 |
| 408 | 346000 | Misc Power Plant Equipment | | - | 260,729 | 260,729 | | | | | | | | | - | 260,729 | - | 114,592 | - | 114,592 | 114,592 | | | | | | | - | 114,592 | - | 114,592 | - | (146,136) |
| 409 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 6 | | $ - | $ 54,649,281 | $ 54,649,281 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 54,649,281 | $ - | $ 54,649,281 | $ - | $ 54,649,281 | $ 54,649,281 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 54,649,281 | $ - | $ 54,649,281 | $ - | $ (0) |
| 410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 411 | | **OTHER PRODUCTION-EMPORIA GT UNIT 7** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 412 | 341000 | Structures & Improvements | | $ - | $ 487,561 | $ 487,561 | | | | | | | | | $ - | $ 487,561 | $ - | $ 487,561 | $ - | $ 487,561 | $ 487,561 | | | | | | | $ - | $ 487,561 | $ - | $ 487,561 | $ - | $ - |
| 413 | 342000 | Fuel Holders, Producers & Acce | | - | 1,131,374 | 1,131,374 | | | | | | | | | - | 1,131,374 | - | 1,131,374 | - | 910,257 | 910,257 | | | | | | | - | 910,257 | - | 910,257 | - | (221,117) |
| 414 | 344000 | Generators | | - | 39,931,291 | 39,931,291 | | | | | | | | | - | 39,931,291 | - | 39,095,875 | - | 39,095,875 | 39,095,875 | | | | | | | - | 39,095,875 | - | 39,095,875 | - | (1,835,417) |
| 415 | 345000 | Accessory Electric Equipment | | - | 7,463,380 | 7,463,380 | | | | | | | | | - | 7,463,380 | - | 7,463,380 | - | 7,463,380 | 7,463,380 | | | | | | | - | 7,463,380 | - | 7,463,380 | - | - |
| 416 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 221,117 | - | 221,117 | 221,117 | | | | | | | - | 221,117 | - | 221,117 | - | 221,117 |
| 417 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 1,835,417 | - | 1,835,417 | 1,835,417 | | | | | | | - | 1,835,417 | - | 1,835,417 | - | 1,835,417 |
| 418 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | 65,726 | - | 65,726 | 65,726 | | | | | | | - | 65,726 | - | 65,726 | - | 65,726 |
| 419 | 346000 | Misc Power Plant Equipment | | - | 180,389 | 180,389 | | | | | | | | | - | 180,389 | - | 114,662 | - | 114,662 | 114,662 | | | | | | | - | 114,662 | - | 114,662 | - | (65,726) |
| 420 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 7 | | $ - | $ 49,193,995 | $ 49,193,995 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 49,193,995 | $ - | $ 49,193,995 | $ - | $ 49,193,995 | $ 49,193,995 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 49,193,995 | $ - | $ 49,193,995 | $ - | $ (0) |
| 421 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 422 | | **OTHER PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 423 | 341000 | Structures & Improvements | | $ - | $ 6,024,396 | $ 6,024,396 | | | | | | | | | $ - | $ 6,024,396 | $ - | $ 6,024,396 | $ - | $ 6,053,990 | $ 6,053,990 | | | | | | | $ - | $ 6,053,990 | $ - | $ 6,053,990 | $ - | $ 29,595 |
| 424 | 342000 | Fuel Holders, Producers & Acce | | - | 2,971,050 | 2,971,050 | | | | | | | | | - | 2,971,050 | - | 2,971,050 | - | 2,971,050 | 2,971,050 | | | | | | | - | 2,971,050 | - | 2,971,050 | - | - |
| 425 | 344000 | Generators | | - | 1,204,739 | 1,204,739 | | | | | | | | | - | 1,204,739 | - | 6,558,159 | - | 6,558,159 | 6,558,159 | | | | | | | - | 6,558,159 | - | 6,558,159 | - | 5,353,419 |
| 426 | 345000 | Accessory Electric Equipment | | - | 1,032,905 | 1,032,905 | | | | | | | | | - | 1,032,905 | - | 1,032,905 | - | 1,032,905 | 1,032,905 | | | | | | | - | 1,032,905 | - | 1,032,905 | - | - |
| 427 | 345010 | Computer Hardware | 39102 | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - |
| 428 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | 155,529 | - | 155,529 | 155,529 | | | | | | | - | 155,529 | - | 155,529 | - | 155,529 |
| 429 | 346000 | Misc Power Plant Equipment | | - | 433,534 | 433,534 | | | | | | | | | - | 433,534 | - | 278,004 | - | 278,004 | 278,004 | | | | | | | - | 278,004 | - | 278,004 | - | (155,529) |
| 430 | | TOTAL OTHER PRODUCTION-GORDAN EVANS COMMON | | $ - | $ 11,666,624 | $ 11,666,624 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 11,666,624 | $ - | $ 17,049,638 | $ - | $ 17,049,638 | $ 17,049,638 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,049,638 | $ - | $ 17,049,638 | $ - | $ 5,383,014 |
| 431 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 432 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 433 | 341000 | Structures & Improvements | | $ - | $ 1,576,910 | $ 1,576,910 | | | | | | | | | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ 1,576,910 | | | | | | | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ - | $ - |
| 434 | 342000 | Fuel Holders, Producers & Acce | | - | 530,569 | 530,569 | | | | | | | | | - | 530,569 | - | 530,569 | - | 362,667 | 362,667 | | | | | | | - | 362,667 | - | 362,667 | - | (167,901) |
| 435 | 344000 | Generators | | - | 25,526,437 | 25,526,437 | | | | | | | | | - | 25,526,437 | - | 26,026,634 | - | 26,026,634 | 26,026,634 | | | | | | | - | 26,026,634 | - | 26,026,634 | - | 500,197 |
| 436 | 345000 | Accessory Electric Equipment | | - | 5,132,721 | 5,132,721 | | | | | | | | | - | 5,132,721 | - | 5,132,721 | - | 5,132,721 | 5,132,721 | | | | | | | - | 5,132,721 | - | 5,132,721 | - | - |
| 437 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 167,901 | - | 167,901 | 167,901 | | | | | | | - | 167,901 | - | 167,901 | - | 167,901 |
| 438 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 231,791 | - | 231,791 | 231,791 | | | | | | | - | 231,791 | - | 231,791 | - | 231,791 |
| 439 | 346000 | Misc Power Plant Equipment | | - | 60,448 | 60,448 | | | | | | | | | - | 60,448 | - | 60,448 | - | 60,448 | 60,448 | | | | | | | - | 60,448 | - | 60,448 | - | - |
| 440 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 1 | | $ - | $ 32,827,084 | $ 32,827,084 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 32,827,084 | $ - | $ 33,559,072 | $ - | $ 33,559,072 | $ 33,559,072 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 33,559,072 | $ - | $ 33,559,072 | $ - | $ 731,988 |
| 441 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 442 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 443 | 341000 | Structures & Improvements | | $ - | $ 1,576,910 | $ 1,576,910 | | | | | | | | | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ 1,576,910 | | | | | | | $ - | $ 1,576,910 | $ - | $ 1,576,910 | $ - | $ - |
| 444 | 342000 | Fuel Holders, Producers & Acce | | - | 613,936 | 613,936 | | | | | | | | | - | 613,936 | - | 613,936 | - | 449,890 | 449,890 | | | | | | | - | 449,890 | - | 449,890 | - | (164,046) |
| 445 | 344000 | Generators | | - | 24,296,708 | 24,296,708 | | | | | | | | | - | 24,296,708 | - | 24,548,865 | - | 24,548,865 | 24,548,865 | | | | | | | - | 24,548,865 | - | 24,548,865 | - | 252,157 |
| 446 | 345000 | Accessory Electric Equipment | | - | 5,070,934 | 5,070,934 | | | | | | | | | - | 5,070,934 | - | 5,070,934 | - | 5,070,934 | 5,070,934 | | | | | | | - | 5,070,934 | - | 5,070,934 | - | - |
| 447 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 164,046 | - | 164,046 | 164,046 | | | | | | | - | 164,046 | - | 164,046 | - | 164,046 |
| 448 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 230,772 | - | 230,772 | 230,772 | | | | | | | - | 230,772 | - | 230,772 | - | 230,772 |
| 449 | 346000 | Misc Power Plant Equipment | | - | 10,194 | 10,194 | | | | | | | | | - | 10,194 | - | 10,194 | - | 10,194 | 10,194 | | | | | | | - | 10,194 | - | 10,194 | - | - |
| 450 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 2 | | $ - | $ 31,568,682 | $ 31,568,682 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 31,568,682 | $ - | $ 32,051,610 | $ - | $ 32,051,610 | $ 32,051,610 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 32,051,610 | $ - | $ 32,051,610 | $ - | $ 482,929 |
| 451 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 452 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 453 | 341000 | Structures & Improvements | | $ - | $ 2,886,411 | $ 2,886,411 | | | | | | | | | $ - | $ 2,886,411 | $ - | $ 2,886,411 | $ - | $ 2,886,411 | $ 2,886,411 | | | | | | | $ - | $ 2,886,411 | $ - | $ 2,886,411 | $ - | $ - |
| 454 | 342000 | Fuel Holders, Producers & Acce | | - | 875,019 | 875,019 | | | | | | | | | - | 875,019 | - | 875,019 | - | 660,035 | 660,035 | | | | | | | - | 660,035 | - | 660,035 | - | (214,984) |
| 455 | 344000 | Generators | | - | 43,355,660 | 43,355,660 | | | | | | | | | - | 43,355,660 | - | 52,243,745 | - | 52,243,745 | 52,243,745 | | | | | | | - | 52,243,745 | - | 52,243,745 | - | 8,888,086 |
| 456 | 345000 | Accessory Electric Equipment | | - | 12,632,110 | 12,632,110 | | | | | | | | | - | 12,632,110 | - | 12,699,706 | - | 12,699,706 | 12,699,706 | | | | | | | - | 12,699,706 | - | 12,699,706 | - | 67,596 |
| 457 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | 214,984 | - | 214,984 | 214,984 | | | | | | | - | 214,984 | - | 214,984 | - | 214,984 |
| 458 | 345030 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | 463,050 | - | 463,050 | 463,050 | | | | | | | - | 463,050 | - | 463,050 | - | 463,050 |
| 459 | 346000 | Misc Power Plant Equipment | | - | 69,010 | 69,010 | | | | | | | | | - | 69,010 | - | 69,010 | - | 69,010 | 69,010 | | | | | | | - | 69,010 | - | 69,010 | - | - |
| 460 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 3 | | $ - | $ 59,818,209 | $ 59,818,209 | $ - | | $ - | $ - | $ - | $ - | $ - | | $ - | $ 59,818,209 | $ - | $ 69,236,941 | $ - | $ 69,236,941 | $ 69,236,941 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 69,236,941 | $ - | $ 69,236,941 | $ - | $ 9,418,731 |
| 461 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 462 | | **OTHER PROD-HUTCHINSON GAS TURBINES COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 463 | 340000 | Land In Fee | | $ - | $ 34,599 | $ 34,599 | | | | | | | | | $ - | $ 34,599 | $ - | $ 34,599 | $ - | $ 34,599 | $ 34,599 | | | | | | | $ - | $ 34,599 | $ - | $ 34,599 | $ - | $ - |
| 464 | 340001 | Land Rights | | - | 2,346 | 2,346 | | | | | | | | | - | 2,346 | - | 2,346 | - | 2,346 | 2,346 | | | | | | | - | 2,346 | - | 2,346 | - | - |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | E<br>RB-82 Transmission Adjustment | F<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024<br>RB-20 "Net" Additions | G<br>Estimated 800 Kansas 2nd Floor Disallow | H<br>RB-28 Plains Wind Farm | I<br>Western Cloud Wind Farm | J<br>RB-32 Persimmon Creek Wind Farm | K<br>RB-82 Transmission Adjustment | L<br>Evergy Kansas Central Total Plant in Service Adjustments<br>(D + E + F + G + H + I + J) | M<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | N<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | O<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | P<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Service - 3/31/2025<br>(O + P) | R<br>Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025<br>RB-82 Transmission Adjustment | S<br>Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 3/31/2025<br>KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>Western Cloud Wind Farm | W<br>RB-32 Persimmon Creek Wind Farm | W<br>RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 465 | 341000 | Structures & Improvements | | - | 12,837,426 | 12,837,426 | | | | | | | | | - | 12,837,426 | - | 12,837,426 | - | 12,837,426 | 12,837,426 | | | | | | | - | 12,837,426 | | - | - | - |
| 466 | 342000 | Fuel Holders, Producers & Acce | | - | 2,060,948 | 2,060,948 | | | | | | | | | - | 2,060,948 | - | 2,060,948 | - | 1,948,375 | 1,948,375 | | | | | | | - | 1,948,375 | | - | (112,573) | (112,573) |
| 467 | 344000 | Generators | | - | 659,637 | 659,637 | | | | | | | | | - | 659,637 | - | 659,637 | - | 659,637 | 659,637 | | | | | | | - | 659,637 | | - | - | - |
| 468 | 345000 | Accessory Electric Equipment | | - | 1,671,031 | 1,671,031 | | | | | | | | | - | 1,671,031 | - | 1,671,031 | - | 1,644,690 | 1,644,690 | | | | | | | - | 1,644,690 | | - | (26,341) | (26,341) |
| 469 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 112,573 | 112,573 | | | | | | | - | 112,573 | | - | 112,573 | 112,573 |
| 470 | 345010 | Computer Hardware | 39102 | - | - | - | | | | | | | | | - | - | - | - | - | 29,407 | 29,407 | - | | | | | (1,561) | (1,561) | 27,846 | | - | 27,846 | 27,846 |
| 471 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 19,094 | 19,094 | | | | | | | - | 19,094 | | - | 19,094 | 19,094 |
| 472 | 346000 | Misc Power Plant Equipment | | - | 1,055,628 | 1,055,628 | | | | | | | | | - | 1,055,628 | - | 1,055,628 | - | 978,081 | 978,081 | | | | | | | - | 978,081 | | - | (77,546) | (77,546) |
| 473 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES COMMON | | $ - | $ 18,221,616 | $ 18,221,616 | $ - | | $ - | $ - | | | | | $ - | $ 18,221,616 | $ - | $ 18,221,616 | $ - | $ 18,266,229 | $ 18,266,229 | $ - | $ - | $ - | $ - | $ - | $ (1,561) | $ (1,561) | $ 18,264,668 | $ - | $ - | $ 18,264,668 | $ (56,947) | $ (56,947) |
| 474 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 475 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 476 | 341000 | Structures & Improvements | | $ - | $ 8,792 | $ 8,792 | | | | | | | | | $ - | $ 8,792 | $ - | $ 8,792 | $ - | $ 8,792 | $ 8,792 | | | | | | | $ - | $ 8,792 | | $ - | $ - | $ - |
| 477 | 342000 | Fuel Holders, Producers & Acce | | - | 138,438 | 138,438 | | | | | | | | | - | 138,438 | - | 138,438 | - | 122,128 | 122,128 | | | | | | | - | 122,128 | | - | (16,310) | (16,310) |
| 478 | 344000 | Generators | | - | 15,837,455 | 15,837,455 | | | | | | | | | - | 15,837,455 | - | 15,837,455 | - | 14,652,256 | 14,652,256 | | | | | | | - | 14,652,256 | | - | (1,185,199) | (1,185,199) |
| 479 | 345000 | Accessory Electric Equipment | | - | 336,683 | 336,683 | | | | | | | | | - | 336,683 | - | 336,683 | - | 4,600,608 | 4,600,608 | | | | | | | - | 4,600,608 | | - | 4,263,925 | 4,263,925 |
| 480 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 16,310 | 16,310 | | | | | | | - | 16,310 | | - | 16,310 | 16,310 |
| 481 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | - | - | 887,690 | 887,690 | | | | | | | - | 887,690 | | - | 887,690 | 887,690 |
| 482 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 8,909 | 8,909 | | | | | | | - | 8,909 | | - | 8,909 | 8,909 |
| 483 | 346000 | Misc Power Plant Equipment | | - | 79,394 | 79,394 | | | | | | | | | - | 79,394 | - | 79,394 | - | 70,484 | 70,484 | | | | | | | - | 70,484 | | - | (8,909) | (8,909) |
| 484 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1 | | $ - | $ 16,400,761 | $ 16,400,761 | $ - | | $ - | $ - | | | | | $ - | $ 16,400,761 | $ - | $ 16,400,761 | $ - | $ 20,367,177 | $ 20,367,177 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,367,177 | $ - | $ - | $ 3,966,416 | $ 3,966,416 |
| 485 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 486 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 487 | 341000 | Structures & Improvements | | $ - | $ 16,710 | $ 16,710 | | | | | | | | | $ - | $ 16,710 | $ - | $ 16,710 | $ - | $ 16,710 | $ 16,710 | | | | | | | $ - | $ 16,710 | | $ - | $ - | $ - |
| 488 | 342000 | Fuel Holders, Producers & Acce | | - | 122,128 | 122,128 | | | | | | | | | - | 122,128 | - | 122,128 | - | 122,128 | 122,128 | | | | | | | - | 122,128 | | - | - | - |
| 489 | 344000 | Generators | | - | 13,958,917 | 13,958,917 | | | | | | | | | - | 13,958,917 | - | 13,958,917 | - | 13,933,205 | 13,933,205 | | | | | | | - | 13,933,205 | | - | (25,712) | (25,712) |
| 490 | 345000 | Accessory Electric Equipment | | - | 314,969 | 314,969 | | | | | | | | | - | 314,969 | - | 314,969 | - | 378,364 | 378,364 | | | | | | | - | 378,364 | | - | 63,395 | 63,395 |
| 491 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | - | - | 20,006 | 20,006 | | | | | | | - | 20,006 | | - | 20,006 | 20,006 |
| 492 | 346000 | Misc Power Plant Equipment | | - | 26,050 | 26,050 | | | | | | | | | - | 26,050 | - | 26,050 | - | 26,050 | 26,050 | | | | | | | - | 26,050 | | - | - | - |
| 493 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2 | | $ - | $ 14,438,775 | $ 14,438,775 | $ - | | $ - | $ - | | | | | $ - | $ 14,438,775 | $ - | $ 14,438,775 | $ - | $ 14,496,464 | $ 14,496,464 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 14,496,464 | $ - | $ - | $ 57,689 | $ 57,689 |
| 494 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 495 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 496 | 341000 | Structures & Improvements | | $ - | $ 16,710 | $ 16,710 | | | | | | | | | $ - | $ 16,710 | $ - | $ 16,710 | $ - | $ 16,710 | $ 16,710 | | | | | | | $ - | $ 16,710 | | $ - | $ - | $ - |
| 497 | 342000 | Fuel Holders, Producers & Acce | | - | 349,145 | 349,145 | | | | | | | | | - | 349,145 | - | 349,145 | - | 349,145 | 349,145 | | | | | | | - | 349,145 | | - | - | - |
| 498 | 344000 | Generators | | - | 13,715,503 | 13,715,503 | | | | | | | | | - | 13,715,503 | - | 13,715,503 | - | 13,104,080 | 13,104,080 | | | | | | | - | 13,104,080 | | - | (611,423) | (611,423) |
| 499 | 345000 | Accessory Electric Equipment | | - | 625,661 | 625,661 | | | | | | | | | - | 625,661 | - | 625,661 | - | 625,661 | 625,661 | | | | | | | - | 625,661 | | - | - | - |
| 500 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | - | - | 611,423 | 611,423 | | | | | | | - | 611,423 | | - | 611,423 | 611,423 |
| 501 | 346000 | Misc Power Plant Equipment | | - | 26,050 | 26,050 | | | | | | | | | - | 26,050 | - | 26,050 | - | 26,050 | 26,050 | | | | | | | - | 26,050 | | - | - | - |
| 502 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3 | | $ - | $ 14,733,070 | $ 14,733,070 | $ - | | $ - | $ - | | | | | $ - | $ 14,733,070 | $ - | $ 14,733,070 | $ - | $ 14,733,070 | $ 14,733,070 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 14,733,070 | $ - | $ - | $ 0 | $ 0 |
| 503 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 504 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 505 | 341000 | Structures & Improvements | | $ - | $ 603,749 | $ 603,749 | | | | | | | | | $ - | $ 603,749 | $ - | $ 603,749 | $ - | $ 603,749 | $ 603,749 | | | | | | | $ - | $ 603,749 | | $ - | $ - | $ - |
| 506 | 342000 | Fuel Holders, Producers & Acce | | - | 31,064 | 31,064 | | | | | | | | | - | 31,064 | - | 31,064 | - | 31,064 | 31,064 | | | | | | | - | 31,064 | | - | - | - |
| 507 | 344000 | Generators | | - | 22,898,170 | 22,898,170 | | | | | | | | | - | 22,898,170 | - | 22,898,170 | - | 22,984,662 | 22,984,662 | | | | | | | - | 22,984,662 | | - | 86,492 | 86,492 |
| 508 | 345000 | Accessory Electric Equipment | | - | 421,500 | 421,500 | | | | | | | | | - | 421,500 | - | 421,500 | - | 421,500 | 421,500 | | | | | | | - | 421,500 | | - | - | - |
| 509 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | - | - | 76,546 | 76,546 | | | | | | | - | 76,546 | | - | 76,546 | 76,546 |
| 510 | 346000 | Misc Power Plant Equipment | | - | 1,804,915 | 1,804,915 | | | | | | | | | - | 1,804,915 | - | 1,804,915 | - | 1,804,915 | 1,804,915 | | | | | | | - | 1,804,915 | | - | - | - |
| 511 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4 | | $ - | $ 25,759,398 | $ 25,759,398 | $ - | | $ - | $ - | | | | | $ - | $ 25,759,398 | $ - | $ 25,759,398 | $ - | $ 25,922,436 | $ 25,922,436 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,922,436 | $ - | $ - | $ 163,038 | $ 163,038 |
| 512 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 513 | | **OTHER PROD-SPRING CREEK GT COMMON** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 514 | 340000 | Land In Fee | | $ - | $ 154,413 | $ 154,413 | | | | | | | | | $ - | $ 154,413 | $ - | $ 154,413 | $ - | $ 154,413 | $ 154,413 | | | | | | $ - | $ - | $ 154,413 | $ - | $ - | $ - | $ - |
| 515 | 341000 | Structures & Improvements | | - | 32,493 | 32,493 | | | | | | | | | - | 32,493 | - | 32,493 | - | 16,282 | 16,282 | | | | | | | - | 16,282 | | - | (16,212) | (16,212) |
| 516 | 342000 | Fuel Holders, Producers & Acce | | - | 66,197 | 66,197 | | | | | | | | | - | 66,197 | - | 66,197 | - | - | - | | | | | | | - | - | | - | (66,197) | (66,197) |
| 517 | 344000 | Generators | | - | 3,198,409 | 3,198,409 | | | | | | | | | - | 3,198,409 | - | 3,198,409 | - | 3,107,673 | 3,107,673 | | | | | | | - | 3,107,673 | | - | (90,736) | (90,736) |
| 518 | 345000 | Accessory Electric Equipment | | - | 862,626 | 862,626 | | | | | | | | | - | 862,626 | - | 862,626 | - | 862,626 | 862,626 | | | | | | | - | 862,626 | | - | - | - |
| 519 | 345010 | Computer Hardware | 34200 | - | - | - | | | | | | | | | - | - | - | - | - | 66,197 | 66,197 | | | | | | | - | 66,197 | | - | 66,197 | 66,197 |
| 520 | 345010 | Computer Hardware | 34400 | - | - | - | | | | | | | | | - | - | - | - | - | 90,736 | 90,736 | | | | | | | - | 90,736 | | - | 90,736 | 90,736 |
| 521 | 345010 | Computer Hardware | 39102 | - | - | - | | | | | | | | | - | - | - | - | - | 4,817 | 4,817 | - | | | | | (256) | (256) | 4,561 | | - | 4,561 | 4,561 |
| 522 | 345030 | Communication Equipment | 34600 | - | - | - | | | | | | | | | - | - | - | - | - | 19,039 | 19,039 | | | | | | | - | 19,039 | | - | 19,039 | 19,039 |
| 523 | 345030 | Communication Equipment | 39700 | - | - | - | | | | | | | | | - | - | - | - | - | 10,894 | 10,894 | - | | | | | (578) | (578) | 10,316 | | - | 10,316 | 10,316 |
| 524 | 346000 | Misc Power Plant Equipment | | - | 1,130,408 | 1,130,408 | | | | | | | | | - | 1,130,408 | - | 1,130,408 | - | 1,111,370 | 1,111,370 | | | | | | | - | 1,111,370 | | - | (19,039) | (19,039) |
| 525 | | TOTAL OTHER PROD-SPRING CREEK GT COMMON | | $ - | $ 5,444,547 | $ 5,444,547 | $ - | | $ - | $ - | | | | | $ - | $ 5,444,547 | $ - | $ 5,444,547 | $ - | $ 5,444,047 | $ 5,444,047 | $ - | $ - | $ - | $ - | $ - | $ (834) | $ (834) | $ 5,443,213 | $ - | $ - | $ (1,334) | $ (1,334) |
| 526 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 527 | | **OTHER PROD-SPRING CREEK GT UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 528 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | | | | | | | | $ - | $ 1,630,708 | $ - | $ 1,630,708 | $ - | $ 1,611,855 | $ 1,611,855 | | | | | | | $ - | $ 1,611,855 | | $ - | $ (18,853) | $ (18,853) |
| 529 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | | | | | | | | - | 340,572 | - | 340,572 | - | 340,572 | 340,572 | | | | | | | - | 340,572 | | - | - | - |
| 530 | 344000 | Generators | | - | 23,717,901 | 23,717,901 | | | | | | | | | - | 23,717,901 | - | 23,717,901 | - | 23,902,040 | 23,902,040 | | | | | | | - | 23,902,040 | | - | 184,138 | 184,138 |
| 531 | 345000 | Accessory Electric Equipment | | - | 2,251,280 | 2,251,280 | | | | | | | | | - | 2,251,280 | - | 2,251,280 | - | 2,251,280 | 2,251,280 | | | | | | | - | 2,251,280 | | - | - | - |
| 532 | 346000 | Misc Power Plant Equipment | | - | 101,264 | 101,264 | | | | | | | | | - | 101,264 | - | 101,264 | - | 101,264 | 101,264 | | | | | | | - | 101,264 | | - | - | - |
| 533 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 1 | | $ - | $ 28,041,725 | $ 28,041,725 | $ - | | $ - | $ - | | | | | $ - | $ 28,041,725 | $ - | $ 28,041,725 | $ - | $ 28,207,010 | $ 28,207,010 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 28,207,010 | $ - | $ - | $ 165,285 | $ 165,285 |
| 534 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 535 | | **OTHER PROD-SPRING CREEK GT UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 536 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | | | | | | | | $ - | $ 1,630,708 | $ - | $ 1,630,708 | $ - | $ 1,630,708 | $ 1,630,708 | | | | | | | $ - | $ 1,630,708 | | $ - | $ - | $ - |
| 537 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | | | | | | | | - | 340,572 | - | 340,572 | - | 340,572 | 340,572 | | | | | | | - | 340,572 | | - | - | - |
| 538 | 344000 | Generators | | - | 23,656,697 | 23,656,697 | | | | | | | | | - | 23,656,697 | - | 23,656,697 | - | 23,656,697 | 23,656,697 | | | | | | | - | 23,656,697 | | - | - | - |
| 539 | 345000 | Accessory Electric Equipment | | - | 2,091,489 | 2,091,489 | | | | | | | | | - | 2,091,489 | - | 2,091,489 | - | 2,091,489 | 2,091,489 | | | | | | | - | 2,091,489 | | - | - | - |
| 540 | 346000 | Misc Power Plant Equipment | | - | 98,587 | 98,587 | | | | | | | | | - | 98,587 | - | 98,587 | - | 98,587 | 98,587 | | | | | | | - | 98,587 | | - | - | - |
| 541 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 2 | | $ - | $ 27,818,052 | $ 27,818,052 | $ - | | $ - | $ - | | | | | $ - | $ 27,818,052 | $ - | $ 27,818,052 | $ - | $ 27,818,052 | $ 27,818,052 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,818,052 | $ - | $ - | $ - | $ - |
| 542 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 543 | | **OTHER PROD-SPRING CREEK GT UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 544 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | | | | | | | | $ - | $ 1,630,708 | $ - | $ 1,630,708 | $ - | $ 1,630,708 | $ 1,630,708 | | | | | | | $ - | $ 1,630,708 | | $ - | $ - | $ - |
| 545 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | | | | | | | | - | 340,572 | - | 340,572 | - | 340,572 | 340,572 | | | | | | | - | 340,572 | | - | - | - |
| 546 | 344000 | Generators | | - | 23,869,153 | 23,869,153 | | | | | | | | | - | 23,869,153 | - | 23,869,153 | - | 23,869,153 | 23,869,153 | | | | | | | - | 23,869,153 | | - | - | - |
| 547 | 345000 | Accessory Electric Equipment | | - | 4,074,734 | 4,074,734 | | | | | | | | | - | 4,074,734 | - | 4,074,734 | - | 4,074,734 | 4,074,734 | | | | | | | - | 4,074,734 | | - | - | - |
| 548 | 346000 | Misc Power Plant Equipment | | - | 53,874 | 53,874 | | | | | | | | | - | 53,874 | - | 53,874 | - | 53,874 | 53,874 | | | | | | | - | 53,874 | | - | - | - |
| 549 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 3 | | $ - | $ 29,969,040 | $ 29,969,040 | $ - | | $ - | $ - | | | | | $ - | $ 29,969,040 | $ - | $ 29,969,040 | $ - | $ 29,969,040 | $ 29,969,040 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 29,969,040 | $ - | $ - | $ - | $ - |
| 550 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 551 | | **OTHER PROD-SPRING CREEK GT UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 552 | 341000 | Structures & Improvements | | $ - | $ 1,647,768 | $ 1,647,768 | | | | | | | | | $ - | $ 1,647,768 | $ - | $ 1,647,768 | $ - | $ 1,647,768 | $ 1,647,768 | | | | | | | $ - | $ 1,647,768 | | $ - | $ - | $ - |
| 553 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | | | | | | | | - | 340,572 | - | 340,572 | - | 340,572 | 340,572 | | | | | | | - | 340,572 | | - | - | - |
| 554 | 344000 | Generators | | - | 23,860,892 | 23,860,892 | | | | | | | | | - | 23,860,892 | - | 23,860,892 | - | 23,860,892 | 23,860,892 | | | | | | | - | 23,860,892 | | - | - | - |
| 555 | 345000 | Accessory Electric Equipment | | - | 2,106,072 | 2,106,072 | | | | | | | | | - | 2,106,072 | - | 2,106,072 | - | 2,106,072 | 2,106,072 | | | | | | | - | 2,106,072 | | - | - | - |
| 556 | 346000 | Misc Power Plant Equipment | | - | 143,231 | 143,231 | | | | | | | | | - | 143,231 | - | 143,231 | - | 143,231 | 143,231 | | | | | | | - | 143,231 | | - | - | - |
| 557 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 4 | | $ - | $ 28,098,535 | $ 28,098,535 | $ - | | $ - | $ - | | | | | $ - | $ 28,098,535 | $ - | $ 28,098,535 | $ - | $ 28,098,535 | $ 28,098,535 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 28,098,535 | $ - | $ - | $ - | $ - |
| 558 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 559 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 560 | 341000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | | $ - | $ - | $ - |
| 561 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 562 | 344000 | Generators | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 563 | 345000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 564 | 346000 | Misc Power Plant Equipment | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 565 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 1 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 566 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 567 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 568 | 341000 | Structures & Improvements | | $ - | $ - | $ - | | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | | $ - | $ - | $ - |
| 569 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 570 | 344000 | Generators | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 571 | 345000 | Accessory Electric Equipment | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 572 | 346000 | Misc Power Plant Equipment | | - | - | - | | | | | | | | | - | - | - | - | - | - | - | | | | | | | - | - | | - | - | - |
| 573 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 2 | | $ - | $ - | $ - | $ - | | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 574 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 575 | | **PRODUCTION-WICHITA BATTERY** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 576 | 341000 | Structures & Improvements | | $ - | $ 951,276 | $ 951,276 | | | | | | | | | | | $ - | $ 951,276 | $ - | $ 951,276 | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ (951,276) | $ (951,276) |
| 577 | 345000 | Accessory Electric Equipment | | - | 244,614 | 244,614 | | | | | | | | | | | - | 244,614 | - | 244,614 | - | | | | | | - | - | - | - | - | - | (244,614) | (244,614) |
| 578 | 348000 | Other Prod Energy Storage Equip | | - | 3,805,102 | 3,805,102 | | | | | | | | | | | - | 3,805,102 | - | 3,805,102 | - | | | | | | - | - | - | - | - | - | (3,805,102) | (3,805,102) |
| 579 | | TOTAL PRODUCTION-WICHITA BATTERY | | $ - | $ 5,000,991 | $ 5,000,991 | $ - | | $ - | $ - | | | | | | | $ - | $ 5,000,991 | $ - | $ 5,000,991 | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,000,991) | $ (5,000,991) |
| 580 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA | AB | AC | AD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024 | | Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024 | | | | | | | | | | | | | Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025 | Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 3/31/2025 | | | | | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | Evergy Kansas Central Total Plant in Service - 6/30/2024 (A + B) | RB-20 "Net" Additions | Estimated RB-82 Transmission Adjustment | RB-20 "Net" Additions | Estimated 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | Western RB-32 Creek Wind Farm | Persimmon RB-82 Transmission Adjustment | | Evergy Kansas Central Total Plant in Service Adjustments (D + E + F + G + H + I + J) | Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024 (C + K) | Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024 (A + D + E) | Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024 (B + F + G + H + I + J) | Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Evergy Kansas Central Total Plant in Service - 3/31/2025 (O + P) | RB-82 Transmission Adjustment | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects PN-SNVC Mar25 | RB-28 Plains Wind Farm | Western RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025 (R + S + T + U + V + W) | Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025 (Q + X) | Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025 (O + R) | Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025 (P + S + T + U + V + W) | Staff Adjustment to Plant - KS Central South (KGE) (Z - M) | Staff Adjustment to Plant - KS Central North (WSTR) (AA - N) | Staff Adjustment to Plant - Total (AB + AC) |
| 581 | | **PRODUCTION-CENTRAL PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 582 | 338200 | Land | 34000 | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ 15,956 | $ 15,956 | | | | | | $ - | $ 15,956 | $ - | $ 15,956 | $ - | $ 15,956 | $ - |
| 583 | 338210 | Structures | 34100 | - | - | - | | | | | | | | - | - | - | - | - | 10,089,123 | 10,089,123 | | | | | | - | 10,089,123 | - | 10,089,123 | - | 10,089,123 | - |
| 584 | 338210 | Structures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 11,167,871 | 11,167,871 | | | | | | - | 11,167,871 | - | 11,167,871 | - | 11,167,871 | - |
| 585 | 338210 | Structures | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 433,022 | 433,022 | | | | | | - | 433,022 | - | 433,022 | - | 433,022 | - |
| 586 | 338210 | Structures | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,450 | 1,450 | | | | | | - | 1,450 | - | 1,450 | - | 1,450 | - |
| 587 | 338230 | Turbines | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 109,481,066 | 109,481,066 | | | | | | - | 109,481,066 | - | 109,481,066 | - | 109,481,066 | - |
| 588 | 338230 | Turbines | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 28,045 | 28,045 | | | | | | - | 28,045 | - | 28,045 | - | 28,045 | - |
| 589 | 338240 | Towers & Fixtures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 30,644,277 | 30,644,277 | | | | | | - | 30,644,277 | - | 30,644,277 | - | 30,644,277 | - |
| 590 | 338240 | Towers & Fixtures | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 232,733 | 232,733 | | | | | | - | 232,733 | - | 232,733 | - | 232,733 | - |
| 591 | 338260 | Collector System | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 8,096,152 | 8,096,152 | | | | | | - | 8,096,152 | - | 8,096,152 | - | 8,096,152 | - |
| 592 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 660,035 | 660,035 | | | | | | - | 660,035 | - | 660,035 | - | 660,035 | - |
| 593 | 338290 | Accessory Equipment | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 8,722,204 | 8,722,204 | | | | | | - | 8,722,204 | - | 8,722,204 | - | 8,722,204 | - |
| 594 | 338300 | Computer Hardware | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 397,021 | 397,021 | | | | | | - | 397,021 | - | 397,021 | - | 397,021 | - |
| 595 | 338300 | Computer Hardware | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 173,327 | 173,327 | | | | | | - | 173,327 | - | 173,327 | - | 173,327 | - |
| 596 | 338300 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | - | 19,269 | 19,269 | | | | | (1,023) | (1,023) | 18,246 | - | 18,246 | - | 18,246 | - |
| 597 | 338300 | Computer Hardware | 39700 | - | - | - | | | | | | | | - | - | - | - | - | 4,817 | 4,817 | | | | | (256) | (256) | 4,562 | - | 4,562 | - | 4,562 | - |
| 598 | 338320 | Communication Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 295,793 | 295,793 | | | | | - | - | 295,793 | - | 295,793 | - | 295,793 | - |
| 599 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 931,111 | 931,111 | | | | | - | - | 931,111 | - | 931,111 | - | 931,111 | - |
| 600 | 340000 | Land In Fee | | - | 15,956 | 15,956 | | | | | | | | - | 15,956 | - | 15,956 | - | - | - | | | | | - | - | - | - | - | - | (15,956) | (15,956) |
| 601 | 341000 | Structures & Improvements | | - | 10,089,123 | 10,089,123 | | | | | | | | - | 10,089,123 | - | 10,089,123 | - | - | - | | | | | - | - | - | - | - | - | (10,089,123) | (10,089,123) |
| 602 | 344000 | Generators | | - | 153,331,615 | 153,331,615 | | | | | | | | - | 153,331,615 | - | 153,331,615 | - | - | - | | | | | - | - | - | - | - | - | (153,331,615) | (153,331,615) |
| 603 | 345000 | Accessory Electric Equipment | | - | 17,648,399 | 17,648,399 | | | | | | | | - | 17,648,399 | - | 17,648,399 | - | - | - | | | | | - | - | - | - | - | - | (17,648,399) | (17,648,399) |
| 604 | 346000 | Misc Power Plant Equipment | | - | 1,662,459 | 1,662,459 | | | | | | | | - | 1,662,459 | - | 1,662,459 | - | - | - | | | | | - | - | - | - | - | - | (1,662,459) | (1,662,459) |
| 605 | | TOTAL PRODUCTION-CENTRAL PLAINS WIND FARM | | $ - | $ - | $ 182,747,551 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 182,747,551 | $ - | $ 182,747,551 | $ - | $ 181,393,272 | $ 181,393,272 | $ - | $ - | $ - | $ - | $ - | $ (1,279) | $ (1,279) | $ 181,391,993 | $ - | $ 181,391,993 | $ - | $ (1,355,558) | $ (1,355,558) |
| 606 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 607 | | **PRODUCTION-FLAT RIDGE WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 608 | 338200 | Land | 34000 | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ 18,298 | $ 18,298 | | | | | | $ - | $ 18,298 | $ - | $ 18,298 | $ - | $ 18,298 | $ - |
| 609 | 338201 | Land Rights - Easements | 34001 | - | - | - | | | | | | | | - | - | - | - | - | 36,018 | 36,018 | | | | | | - | 36,018 | - | 36,018 | - | 36,018 | - |
| 610 | 338210 | Structures | 34100 | - | - | - | | | | | | | | - | - | - | - | - | 4,991,965 | 4,991,965 | | | | | | - | 4,991,965 | - | 4,991,965 | - | 4,991,965 | - |
| 611 | 338210 | Structures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 5,154,659 | 5,154,659 | | | | | | - | 5,154,659 | - | 5,154,659 | - | 5,154,659 | - |
| 612 | 338210 | Structures | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 834,301 | 834,301 | | | | | | - | 834,301 | - | 834,301 | - | 834,301 | - |
| 613 | 338210 | Structures | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,441 | 1,441 | | | | | | - | 1,441 | - | 1,441 | - | 1,441 | - |
| 614 | 338230 | Turbines | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 60,030,670 | 60,030,670 | | | | | | - | 60,030,670 | - | 60,030,670 | - | 60,030,670 | - |
| 615 | 338230 | Turbines | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 763,915 | 763,915 | | | | | | - | 763,915 | - | 763,915 | - | 763,915 | - |
| 616 | 338240 | Towers & Fixtures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 19,186,258 | 19,186,258 | | | | | | - | 19,186,258 | - | 19,186,258 | - | 19,186,258 | - |
| 617 | 338240 | Towers & Fixtures | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 382,888 | 382,888 | | | | | | - | 382,888 | - | 382,888 | - | 382,888 | - |
| 618 | 338260 | Collector System | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 5,646,838 | 5,646,838 | | | | | | - | 5,646,838 | - | 5,646,838 | - | 5,646,838 | - |
| 619 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 766,933 | 766,933 | | | | | | - | 766,933 | - | 766,933 | - | 766,933 | - |
| 620 | 338290 | Accessory Equipment | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 8,954,536 | 8,954,536 | | | | | | - | 8,954,536 | - | 8,954,536 | - | 8,954,536 | - |
| 621 | 338300 | Computer Hardware | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 357,291 | 357,291 | | | | | | - | 357,291 | - | 357,291 | - | 357,291 | - |
| 622 | 338300 | Computer Hardware | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 143,847 | 143,847 | | | | | | - | 143,847 | - | 143,847 | - | 143,847 | - |
| 623 | 338300 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | - | - | 7,226 | 7,226 | | | | | (384) | (384) | 6,842 | - | 6,842 | - | 6,842 | - |
| 624 | 338300 | Computer Hardware | 39700 | - | - | - | | | | | | | | - | - | - | - | - | 4,178 | 4,178 | | | | | (222) | (222) | 3,956 | - | 3,956 | - | 3,956 | - |
| 625 | 338310 | Computer Software | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 329,963 | 329,963 | | | | | - | - | 329,963 | - | 329,963 | - | 329,963 | - |
| 626 | 338320 | Communication Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 104,111 | 104,111 | | | | | - | - | 104,111 | - | 104,111 | - | 104,111 | - |
| 627 | 338320 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | - | 7,119 | 7,119 | | | | | (378) | (378) | 6,741 | - | 6,741 | - | 6,741 | - |
| 628 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,036,212 | 1,036,212 | | | | | - | - | 1,036,212 | - | 1,036,212 | - | 1,036,212 | - |
| 629 | 340000 | Land In Fee | | - | 18,298 | 18,298 | | | | | | | | - | 18,298 | - | 18,298 | - | - | - | | | | | - | - | - | - | - | - | (18,298) | (18,298) |
| 630 | 340001 | Land Rights | | - | 36,018 | 36,018 | | | | | | | | - | 36,018 | - | 36,018 | - | - | - | | | | | - | - | - | - | - | - | (36,018) | (36,018) |
| 631 | 341000 | Structures & Improvements | | - | 4,991,965 | 4,991,965 | | | | | | | | - | 4,991,965 | - | 4,991,965 | - | - | - | | | | | - | - | - | - | - | - | (4,991,965) | (4,991,965) |
| 632 | 344000 | Generators | | - | 85,138,520 | 85,138,520 | | | | | | | | - | 85,138,520 | - | 85,138,520 | - | - | - | | | | | - | - | - | - | - | - | (85,138,520) | (85,138,520) |
| 633 | 345000 | Accessory Electric Equipment | | - | 16,556,882 | 16,556,882 | | | | | | | | - | 16,556,882 | - | 16,556,882 | - | - | - | | | | | - | - | - | - | - | - | (16,556,882) | (16,556,882) |
| 634 | 346000 | Misc Power Plant Equipment | | - | 1,998,462 | 1,998,462 | | | | | | | | - | 1,998,462 | - | 1,998,462 | - | - | - | | | | | - | - | - | - | - | - | (1,998,462) | (1,998,462) |
| 635 | | TOTAL PRODUCTION-FLAT RIDGE WIND FARM | | $ - | $ - | $ 108,740,145 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 108,740,145 | $ - | $ 108,740,145 | $ - | $ 108,758,668 | $ 108,758,668 | $ - | $ - | $ - | $ - | $ - | $ (983) | $ (983) | $ 108,757,684 | $ - | $ 108,757,684 | $ - | $ 17,539 | $ 17,539 |
| 636 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 637 | | **PRODUCTION-PERSIMMON CREEK WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 638 | 338210 | Structures | 34100 | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ 29,590,139 | $ 29,590,139 | | | | | $ (29,590,139) | $ (29,590,139) | $ - | $ - | $ - | $ - | $ - | $ - |
| 639 | 338230 | Turbines | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 194,685,811 | 194,685,811 | | | | | (194,685,811) | (194,685,811) | - | - | - | - | - | - |
| 640 | 338260 | Collector System | | | | | | | | | | | | | | | | | 12,530,721 | 12,530,721 | | | | | (12,530,721) | (12,530,721) | - | - | - | - | - | - |
| 641 | 338290 | Accessory Equipment | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 14,727,341 | 14,727,341 | | | | | (14,727,341) | (14,727,341) | - | - | - | - | - | - |
| 642 | 338300 | Computer Hardware | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 47,386 | 47,386 | | | | | (47,386) | (47,386) | - | - | - | - | - | - |
| 643 | 338320 | Communication Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 727,075 | 727,075 | | | | | (727,075) | (727,075) | - | - | - | - | - | - |
| 644 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 589,302 | 589,302 | | | | | (589,302) | (589,302) | - | - | - | - | - | - |
| 645 | 340000 | Land In Fee | | - | - | - | | | | | | - | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 646 | 340001 | Land Rights | | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 647 | 341000 | Structures & Improvements | | - | 29,590,139 | 29,590,139 | | | | | | (29,590,139) | | (29,590,139) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 648 | 344000 | Generators | | - | 194,685,811 | 194,685,811 | | | | | | (194,685,811) | | (194,685,811) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 649 | 345000 | Accessory Electric Equipment | | - | 14,774,727 | 14,774,727 | | | | | | (14,774,727) | | (14,774,727) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 650 | 346000 | Misc Power Plant Equipment | | - | 802,687 | 802,687 | | | | | | (802,687) | | (802,687) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 651 | | TOTAL PRODUCTION-PERSIMMON CREEK WIND FARM | | $ - | $ - | $ 239,853,364 | $ - | $ - | $ - | $ - | $ - | $ (239,853,364) | $ - | $ (239,853,364) | $ - | $ - | $ - | $ - | $ - | $ 252,897,776 | $ 252,897,776 | $ - | $ - | $ - | $ - | $ - | $ (252,897,776) | $ (252,897,776) | $ - | $ - | $ - | $ - | $ - | $ - |
| 652 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 653 | | **PRODUCTION-WESTERN PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 654 | 338200 | Land | 34000 | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ 57,812 | $ 57,812 | | | | | $ (57,812) | $ (57,812) | $ - | $ - | $ - | $ - | $ - | $ - |
| 655 | 338201 | Land Rights - Easements | 34001 | - | - | - | | | | | | | | - | - | - | - | - | 17,029,598 | 17,029,598 | | | | | (17,029,598) | (17,029,598) | - | - | - | - | - | - |
| 656 | 338210 | Structures | 34100 | - | - | - | | | | | | | | - | - | - | - | - | 17,681,442 | 17,681,442 | | | | | (17,681,442) | (17,681,442) | - | - | - | - | - | - |
| 657 | 338210 | Structures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 22,988,633 | 22,988,633 | | | | | (22,988,633) | (22,988,633) | - | - | - | - | - | - |
| 658 | 338210 | Structures | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 2,416,680 | 2,416,680 | | | | | (2,416,680) | (2,416,680) | - | - | - | - | - | - |
| 659 | 338210 | Structures | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,475 | 1,475 | | | | | (1,475) | (1,475) | - | - | - | - | - | - |
| 660 | 338230 | Turbines | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 249,475,660 | 249,475,660 | | | | | (249,475,660) | (249,475,660) | - | - | - | - | - | - |
| 661 | 338230 | Turbines | 34500 | - | - | - | | | | | | | | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 662 | 338240 | Towers & Fixtures | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 75,246,550 | 75,246,550 | | | | | (75,246,550) | (75,246,550) | - | - | - | - | - | - |
| 663 | 338260 | Collector System | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 30,605,615 | 30,605,615 | | | | | (30,605,615) | (30,605,615) | - | - | - | - | - | - |
| 664 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | | | | | | | - | - | - | - | - | 5,263,640 | 5,263,640 | | | | | (5,263,640) | (5,263,640) | - | - | - | - | - | - |
| 665 | 338290 | Accessory Equipment | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 15,013,151 | 15,013,151 | | | | | (15,013,151) | (15,013,151) | - | - | - | - | - | - |
| 666 | 338300 | Computer Hardware | 34500 | - | - | - | | | | | | | | - | - | - | - | - | 1,435,486 | 1,435,486 | | | | | (1,435,486) | (1,435,486) | - | - | - | - | - | - |
| 667 | 338300 | Computer Hardware | 34600 | - | - | - | | | | | | | | - | - | - | - | Will | 136,718 | 136,718 | | | | | (136,718) | (136,718) | - | - | - | - | - | - |
| 668 | 338300 | Computer Hardware | 39700 | - | - | - | | | | | | | | - | - | - | - | - | 10,730 | 10,730 | | | | | (10,730) | (10,730) | - | - | - | - | - | - |
| 669 | 338310 | Computer Software | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 140,944 | 140,944 | | | | | (140,944) | (140,944) | - | - | - | - | - | - |
| 670 | 338320 | Communication Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,338,680 | 1,338,680 | | | | | (1,338,680) | (1,338,680) | - | - | - | - | - | - |
| 671 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | | | | | | | - | - | - | - | - | 1,368,666 | 1,368,666 | | | | | (1,368,666) | (1,368,666) | - | - | - | - | - | - |
| 672 | 340000 | Land In Fee | | - | 57,812 | 57,812 | | | | | | (57,812) | | (57,812) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 673 | 340001 | Land Rights | | - | 17,029,598 | 17,029,598 | | | | | | (17,029,598) | | (17,029,598) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 674 | 341000 | Structures & Improvements | | - | 17,681,442 | 17,681,442 | | | | | | (17,681,442) | | (17,681,442) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 675 | 344000 | Generators | | - | 347,807,769 | 347,807,769 | | | | | | (347,807,769) | | (347,807,769) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 676 | 345000 | Accessory Electric Equipment | | - | 49,338,258 | 49,338,258 | | | | | | (49,338,258) | | (49,338,258) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 677 | 346000 | Misc Power Plant Equipment | | - | 2,973,795 | 2,973,795 | | | | | | (2,973,795) | | (2,973,795) | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 678 | | TOTAL PRODUCTION-WESTERN PLAINS WIND FARM | | $ - | $ - | $ 434,888,674 | $ - | $ - | $ - | $ - | $ - | $ (434,888,674) | $ - | $ (434,888,674) | $ - | $ - | $ - | $ - | $ - | $ 440,211,480 | $ 440,211,480 | $ - | $ - | $ - | $ - | $ - | $ (440,211,480) | $ (440,211,480) | $ - | $ - | $ - | $ - | $ - | $ - |
| 679 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 681 | | **TOTAL OTHER PRODUCTION** | | $ 1,809,058 | $ 1,649,488,723 | $ 1,651,297,781 | $ - | $ - | $ - | $ - | $ - | $ (239,853,364) | $ - | $ (239,853,364) | $ - | $ (674,742,039) | $ 976,555,743 | $ 1,809,058 | $ 974,746,685 | $ 1,874,001 | $ 1,684,387,037 | $ 1,686,261,038 | $ (3,448) | $ - | $ - | $ - | $ (440,211,480) | $ (252,897,776) | $ (4,657) | $ (693,117,361) | $ 993,143,677 | $ 1,870,554 | $ 991,273,124 | $ 61,496 | $ 16,526,439 | $ 16,587,935 |
| 682 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 683 | | **PROJECTED ADDS NET OF RETIRES** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 684 | 311000 | Stm Pr-Structures-Elec | | $ - | $ - | $ - | $ 22,395,702 | | $ 33,517,817 | | | | | $ 55,913,519 | $ 55,913,519 | $ 22,395,702 | $ 33,517,817 | $ - | $ - | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | $ - | $ (22,395,702) | $ (33,517,817) | $ (55,913,519) |
| 685 | 312000 | Stm Pr-Boiler Plt Equip-Elec | | - | - | - | 48,452,579 | | 74,120,084 | | | | | 122,572,663 | 122,572,663 | 48,452,579 | 74,120,084 | - | - | - | | | | | | - | - | - | - | - | - | (48,452,579) | (74,120,084) | (122,572,663) |
| 686 | 312001 | Stm Pr-Boiler Plant Equipment - Unit Train | | - | - | - | 3,395 | | 5,102 | | | | | 8,497 | 8,497 | 3,395 | 5,102 | - | - | - | | | | | | - | - | - | - | - | - | (3,395) | (5,102) | (8,497) |
| 687 | 312002 | Stm Pr-Boiler AQC Equip-Elec | | - | - | - | (960) | | (930,208) | | | | | (931,168) | (931,168) | (960) | (930,208) | - | - | - | | | | | | - | - | - | - | - | - | 960 | 930,208 | 931,168 |
| 688 | 314000 | Stm Pr-Turbogenerator-Elec | | - | - | - | 14,583,630 | | 21,536,482 | | | | | 36,120,112 | 36,120,112 | 14,583,630 | 21,536,482 | - | - | - | | | | | | - | - | - | - | - | - | (14,583,630) | (21,536,482) | (36,120,112) |
| 689 | 315000 | Stm Pr-Accessory Equip-Elec | | - | - | - | 768,379 | | 1,144,428 | | | | | 1,912,807 | 1,912,807 | 768,379 | 1,144,428 | - | - | - | | | | | | - | - | - | - | - | - | (768,379) | (1,144,428) | (1,912,807) |
| 690 | 315002 | Stm Pr-Accessory Equip Comp | | - | - | - | 112,166 | | 168,573 | | | | | 280,738 | 280,738 | 112,166 | 168,573 | - | - | - | | | | | | - | - | - | - | - | - | (112,166) | (168,573) | (280,738) |
| 691 | 316000 | Stm Pr-Misc Pwr Pl Equip-Elec | | - | - | - | 952,860 | | 1,410,008 | | | | | 2,362,868 | 2,362,868 | 952,860 | 1,410,008 | - | - | - | | | | | | - | - | - | - | - | - | (952,860) | (1,410,008) | (2,362,868) |
| 692 | 341000 | Oth Prod-Structures-Elec-CTs | | - | - | - | - | | - | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - | - | - |
| 693 | 341002 | Oth Prod-Struct-Elec-Wind | | - | - | - | - | | 7,924,309 | | | | | 7,924,309 | 7,924,309 | - | 7,924,309 | - | - | - | | | | | | - | - | - | - | - | - | - | (7,924,309) | (7,924,309) |
| 694 | 342000 | Oth Prod-Fuel Holders-Elec-CTs | | - | - | - | - | | - | | | | | - | - | - | - | - | - | - | | | | | | - | - | - | - | - | - | - | - | - |
| 695 | 344000 | Oth Prod-Generators-Elec-CTs | | - | - | - | - | | 8,353,277 | | | | | 8,353,277 | 8,353,277 | - | 8,353,277 | - | - | - | | | | | | - | - | - | - | - | - | - | (8,353,277) | (8,353,277) |
| 696 | 344002 | Oth Prod-Generators-Elec-Wind | | - | - | - | - | | 286,958 | | | | | 286,958 | 286,958 | - | 286,958 | - | - | - | | | | | | - | - | - | - | - | - | - | (286,958) | (286,958) |

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A<br>Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | B<br>Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | C<br>Evergy Kansas Central Total Plant in Service - 6/30/2024<br>(A + B) | D<br>RB-20 "Net" Additions | E<br>RB-82 Transmission Adjustment | F<br>RB-20 "Net" Additions | G<br>RB-20 800 Kansas 2nd Floor Disallow | H<br>RB-28 Plains Wind Farm | I<br>RB-32 Persimmon Creek Wind Farm | J<br>RB-82 Transmission Adjustment | K<br>Evergy Kansas Central Total Plant in Service Additions<br>(D + E + F + G + H + I + J) | L<br>Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024<br>(C + K) | M<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024<br>(A + D + E) | N<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024<br>(B + F + G + H + I + J) | O<br>Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | P<br>Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Q<br>Evergy Kansas Central Total Plant in Service - 3/31/2025<br>(O + P) | R<br>RB-82 Transmission Adjustment | S<br>KS Central (WSTR) 800 Kansas 2nd Floor Disallow | T<br>Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | U<br>RB-28 Plains Wind Farm | V<br>RB-32 Persimmon Creek Wind Farm | W<br>RB-82 Transmission Adjustment | X<br>Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025<br>(R + S + T + U + V + W) | Y<br>Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025<br>(Q + X) | Z<br>Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025<br>(O + R) | AA<br>Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025<br>(P + S + T + U + V + W) | AB<br>Staff Adjustment to Plant - KS Central South (KGE)<br>(Z - M) | AC<br>Staff Adjustment to Plant - KS Central North (WSTR)<br>(AA - N) | AD<br>Staff Adjustment to Plant - Total<br>(AB + AC) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 697 | 345000 | Oth Prod-Accessory Equip-Elec-CT's | | - | - | - | | | 1,446,990 | | | | | 1,446,990 | 1,446,990 | - | - | - | | | | | | | | | | - | (1,446,990) | (1,446,990) |
| 698 | 346000 | Oth Prod-Misc Pwr Pl Equip-Elec-CT's | | - | - | - | | | 45,762 | | | | | 45,762 | 45,762 | - | - | - | | | | | | | | | | - | (45,762) | (45,762) |
| 699 | | TOTAL PROJ ADDN NET OF RETIRS-STEAM & CT'S | | $ - | $ - | $ - | $ 87,267,750 | $ - | $ 149,029,579 | $ - | $ - | $ - | $ - | $ 236,297,329 | $ 236,297,329 | $ 87,267,750 | $ 149,029,579 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (87,267,750) | $ (149,029,579) | $ (236,297,329) |
| 700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 701 | | **RETIREMENTS WORK IN PROGRESS-PROD** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 702 | | Production-Salvage & Removal: Retirements not classified | | $ - | $ - | $ - | | | | | | | | | | | | $ - | $ - | $ - | | | | | | | | | | | | | |
| 703 | | TOTAL RETIREMENTS WORK IN PROGRESS-PROD | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 704 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 705 | | **TOTAL PRODUCTION PLANT** | | $ 3,626,926,402 | $ 4,135,396,937 | $ 7,762,323,340 | $ 113,339,617 | $ - | $ 149,029,579 | $ - | $ (434,888,674) | $ (239,853,364) | $ - | $ (412,372,842) | $ 7,349,950,498 | $ 3,740,266,019 | $ 3,609,684,478 | $ 3,812,559,685 | $ 4,262,972,338 | $ 8,075,532,023 | $ (5,046,921) | $ - | $ - | $ (440,211,480) | $ (252,897,776) | $ (38,130) | $ (698,194,307) | $ 7,377,337,716 | $ 3,807,512,764 | $ 3,569,824,952 | $ 67,246,744 | $ (39,859,526) | $ 27,387,218 |
| 706 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 707 | | **PRODUCTION PLANT SUMMARY** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 708 | | TOTAL STEAM PRODUCTION PLANT | | $ 1,654,086,552 | $ 2,485,908,214 | $ 4,139,994,766 | $ 87,267,750 | | $ 130,972,284 | $ - | $ - | $ - | $ - | $ 218,240,034 | $ 4,358,234,801 | $ 1,741,354,302 | $ 2,616,880,498 | $ 1,706,915,848 | $ 2,578,585,301 | $ 4,285,501,149 | $ (90,434) | $ - | $ - | $ - | $ - | $ (33,473) | $ (123,907) | $ 4,285,377,242 | $ 1,706,825,414 | $ 2,578,551,828 | $ (34,528,888) | $ (38,328,671) | $ (72,857,559) |
| 709 | | TOTAL NUCLEAR PRODUCTION PLANT | | 1,971,030,792 | | 1,971,030,792 | 26,071,867 | | - | - | - | - | - | 26,071,867 | 1,997,102,659 | 1,997,102,659 | - | 2,103,769,835 | - | 2,103,769,835 | (4,953,039) | - | - | - | - | - | (4,953,039) | 2,098,816,796 | - | - | 101,714,137 | - | 101,714,137 |
| 710 | | TOTAL OTHER PRODUCTION PLANT | | 1,809,058 | 1,649,488,723 | 1,651,297,781 | | | 18,057,295 | - | (434,888,674) | (239,853,364) | | (656,684,744) | 994,613,037 | 1,809,058 | 992,803,980 | 1874001.27 | 1,684,387,037 | 1,686,261,038 | (3,448) | - | (440,211,480) | (252,897,776) | (4,657) | (693,117,361) | 993,143,677 | 1,870,554 | 991,273,124 | 61,496 | (1,530,856) | (1,469,360) |
| 711 | | RETIREMENTS WORK IN PROGRESS-PROD | | - | - | - | | | - | - | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 712 | | **TOTAL PRODUCTION PLANT** | | $ 3,626,926,402 | $ 4,135,396,937 | $ 7,762,323,340 | $ 113,339,617 | $ - | $ 149,029,579 | $ - | $ (434,888,674) | $ (239,853,364) | $ - | $ (412,372,842) | $ 7,349,950,498 | $ 3,740,266,019 | $ 3,609,684,478 | $ 3,812,559,685 | $ 4,262,972,338 | $ 8,075,532,023 | $ (5,046,921) | $ - | $ - | $ (440,211,480) | $ (252,897,776) | $ (38,130) | $ (698,194,307) | $ 7,377,337,716 | $ 3,807,512,764 | $ 3,569,824,952 | $ 67,246,744 | $ (39,859,526) | $ 27,387,218 |
| 713 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 714 | | **TRANSMISSION PLANT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 715 | 350000 | Trans-Land-Elec | | $ 30,803,006 | $ 32,974,735 | $ 63,777,741 | $ - | $ (30,772,072) | $ - | $ - | $ - | $ - | $ (32,941,620) | $ (63,713,692) | $ 64,049 | $ 30,934 | $ 33,115 | $ 37,275,355 | $ 33,898,688 | $ 71,174,043 | $ (37,237,921) | | | | | $ (33,864,645) | $ (71,102,566) | $ 71,477 | $ 37,434 | $ 34,043 | $ 6,500 | $ 928 | $ 7,428 |
| 716 | 350001 | Trans-Land Rights-Elec | | 71,352,335 | 82,373,947 | 153,726,282 | - | (71,260,679) | - | - | - | - | (82,291,223) | (153,571,902) | 154,380 | 71,656 | 82,724 | 74,343,144 | 84,018,095 | 158,361,238 | (74,268,484) | | | | | (83,933,719) | (158,202,204) | 159,034 | 74,659 | 84,375 | 3,004 | 1,651 | 4,655 |
| 717 | 350005 | Trans-Land Rights 34.5kv | | 1,223,545 | 4,406,428 | 5,629,974 | - | (1,222,317) | - | - | - | - | (4,402,003) | (5,624,320) | 5,654 | 1,223 | 4,425 | 1,223,545 | 4,406,428 | 5,629,974 | (1,222,317) | | | | | (4,402,003) | (5,624,320) | 5,654 | 1,229 | 4,425 | - | - | - |
| 718 | 351010 | Computer Hardware | 35300 | - | - | - | | | - | - | - | - | - | - | - | - | - | - | 79,217 | 79,217 | - | | | | | (79,138) | (79,138) | 80 | - | - | - | 80 | 80 |
| 719 | 351010 | Computer Hardware | 39102 | - | - | - | | | - | - | - | - | - | - | - | 45,662 | - | - | - | 45,662 | (2,424) | | | | | (2,424) | 43,238 | - | 43,238 | - | 43,238 | - | 43,238 |
| 720 | 351030 | Communication Equipment | 35300 | - | - | - | | | - | - | - | - | - | - | - | 10,280,553 | 18,839,287 | 29,119,840 | (10,270,229) | | | | | (18,820,367) | (29,090,596) | 29,244 | 10,324 | 18,919 | 10,324 | 18,919 | 29,244 |
| 721 | 351030 | Communication Equipment | 35303 | - | - | - | | | - | - | - | - | - | - | - | 55,000 | - | 55,000 | (55,025) | | | | | | (55,025) | 55 | - | 55 | - | 55 | - | 55 |
| 722 | 351030 | Communication Equipment | 39700 | - | - | - | | | - | - | - | - | - | - | - | 28,672,425 | 31,506,033 | 60,178,458 | (28,643,630) | | | | | (31,474,393) | (60,118,024) | 60,434 | 28,794 | 31,640 | 28,794 | 31,640 | 60,434 |
| 723 | 351030 | Communication Equipment | 35600 | - | - | - | | | - | - | - | - | - | - | - | 922,791 | 131,169 | 1053959 | (48,989) | | | | | (6,963) | (55,953) | 998,002 | 873,802 | 124,205 | 873,802 | 124,205 | 998,007 |
| 724 | 351035 | Communication Equipment 34.5kv | 35305 | - | - | - | | | - | - | - | - | - | - | - | 49,340 | 474,668 | 524,008 | (49,291) | | | | | (474,191) | (523,482) | 526 | 50 | 477 | 50 | 477 | 526 |
| 725 | 351035 | Communication Equipment 34.5kv | 35605 | - | - | - | | | - | - | - | - | - | - | - | 255,023 | 421,287 | 676,310 | (254,761) | | | | | (420,863) | (675,631) | 679 | 256 | 423 | 256 | 423 | 679 |
| 726 | 351036 | Communication Equipment Incentive | 35306 | - | - | - | | | - | - | - | - | - | - | - | 8,552 | 221,568 | 230,120 | (8,541) | | | | | (221,346) | (229,889) | 231 | 9 | 223 | 9 | 223 | 231 |
| 727 | 351036 | Communication Equipment Incentive | 35606 | - | - | - | | | - | - | - | - | - | - | - | 1,001,224 | 1,434,018 | 2,435,242 | (1,000,219) | | | | | (1,432,578) | (2,432,797) | 2,446 | 1,005 | 1,440 | 1,005 | 1,440 | 2,446 |
| 728 | 352000 | Trans-Structures & Imprv-Elec | | 29,824,309 | 55,501,676 | 85,325,985 | 30,544,475 | (60,308,159) | 35,969,643 | - | - | (9,893,748) | (91,379,458) | (85,171,499) | 152,486 | 60,625 | 91,860 | 35,058,574 | 59,824,213 | 94,882,787 | (35,023,366) | | | | | (69,387,799) | (94,787,501) | 95,286 | 35,208 | 60,079 | (25,418) | (31,782) | (57,199) |
| 729 | 352005 | Trans-Structures & Impr 34.5kV | | - | 214,459 | 214,459 | - | - | - | - | - | - | (214,244) | (214,244) | 215 | - | 214,459 | - | 214,459 | 214,459 | - | | | | | (214,244) | (214,244) | 215 | - | 215 | - | - | - |
| 730 | 352006 | Trans-Structures & Imrv-Incentive | | 37,967 | 4,001,869 | 4,039,837 | | (37,929) | | | | | (3,997,851) | (4,035,780) | 4,057 | 38 | 4,019 | 37,967 | 4,001,869 | 4,039,837 | (37,929) | | | | | (3,997,851) | (4,035,780) | 4,057 | 38 | 4,019 | - | - | - |
| 731 | 353000 | Trans-Station Equip-Elec | | 655,933,727 | 677,798,804 | 1,333,732,531 | 73,930,746 | (729,131,507) | 85,757,089 | - | - | - | (732,925,364) | (1,312,262,783) | 1,469,748 | 732,967 | 756,781 | 698,200,653 | 696,086,844 | 1,394,287,497 | (697,499,484) | | | | | (691,387,799) | (1,392,887,283) | 1,400,215 | 701,169 | 699,046 | (31,798) | (37,735) | (69,533) |
| 732 | 353003 | Trans-Statn Eq-Comm | | 151,439 | - | 151,439 | - | (151,287) | - | - | - | - | - | (151,287) | 152 | 152 | - | - | - | - | - | | | | | (214,244) | (214,244) | 215 | - | 215 | (152) | - | (152) |
| 733 | 353005 | Trans-Station Equip 34.5kV | | 14,355,563 | 77,570,870 | 91,926,433 | - | (14,341,146) | (89,635) | - | - | - | (77,403,424) | (91,834,205) | 92,227 | 14,417 | 77,811 | 5,866,461 | 89,760,283 | 95,626,744 | (5,860,569) | | (12,863,473) | | | (76,819,587) | (95,543,629) | 83,115 | 5,891 | 77,224 | (8,525) | (587) | (9,112) |
| 734 | 353006 | Trans-Station Equip-Incentive | | 3,693,906 | 23,672,009 | 27,365,915 | - | (3,690,197) | - | - | - | - | (23,648,236) | (27,338,433) | 27,482 | 3,710 | 23,773 | 3,685,354 | 23,450,441 | 27,135,795 | (3,681,653) | | | | | (23,426,891) | (27,108,544) | 27,251 | 3,701 | 23,550 | (9) | (223) | (231) |
| 735 | 354000 | Trans-Towers & Fixtures-Elec | | 10,671,153 | 2,432,018 | 13,103,171 | 4,901,327 | (15,556,843) | 5,706,505 | - | - | - | (8,130,350) | (13,079,359) | 23,812 | 15,639 | 8,173 | 10,641,856 | 2,432,018 | 13,073,874 | (10,631,169) | | | | | (12,429,575) | (13,060,744) | 13,129 | 10,687 | 2,442 | (4,952) | (5,731) | (10,682) |
| 736 | 354005 | Trans-Towers & Fixtures - 34.5 kV | | - | 17,041 | 17,041 | - | - | - | - | - | - | (17,024) | (17,024) | 17 | - | 17,041 | - | 17,041 | 17,041 | - | | | | | (17,024) | (17,024) | 17 | - | 17 | - | - | - |
| 737 | 355000 | Trans-Poles & Fixtures-Elec | | 758,911,922 | 780,555,545 | 1,539,467,467 | 19,237,446 | (777,367,911) | 22,687,930 | - | - | (717,943) | (801,719,595) | (1,537,880,073) | 1,587,394 | 781,457 | 805,937 | 815,887,006 | 873,614,171 | 1,689,501,177 | (815,067,651) | | | | | (872,736,643) | (1,687,804,494) | 1,696,683 | 819,355 | 877,325 | 37,898 | 71,391 | 109,289 |
| 738 | 355005 | Trans-Poles & Fixtures - 34.5 kV | | 15,125,543 | 97,216,623 | 112,342,167 | (23,126) | (15,087,251) | (1,704,555) | - | - | - | (95,416,150) | (112,231,082) | 111,085 | 15,167 | 95,918 | 15,275,990 | 94,350,921 | 109,626,912 | (15,260,649) | | | | | (94,256,169) | (109,516,819) | 110,093 | 15,341 | 94,752 | 174 | (1,166) | (992) |
| 739 | 355006 | Trans-Poles-Fixtures-Incentive | | 46,028,177 | 74,283,236 | 120,311,413 | - | (45,981,933) | - | - | - | - | (74,208,637) | (120,190,570) | 120,823 | 46,224 | 74,599 | 46,028,177 | 74,283,236 | 120,311,413 | (45,981,933) | | | | | (74,208,637) | (120,190,570) | 120,823 | 46,224 | 74,599 | - | - | - |
| 740 | 356000 | Trans-OH Cond & Devices-Elec | | 190,402,625 | 202,762,636 | 393,165,261 | 903,998 | (191,114,504) | 983,192 | - | - | (2,432,721) | (201,110,938) | (392,770,972) | 394,289 | 192,120 | 202,169 | 162,810,901 | 171,845,251 | 334,656,152 | (162,647,398) | | | | | (171,672,675) | (334,320,073) | 336,079 | 163,503 | 172,576 | (28,617) | (29,593) | (58,210) |
| 741 | 356005 | Trans-OH-Cond & Devices-34.5kV | | 2,168,986 | 62,318,276 | 64,487,262 | (14,585) | (2,152,238) | (733,481) | - | - | - | (61,522,948) | (64,423,252) | 64,010 | 2,164 | 61,847 | 2,039,319 | 61,045,311 | 63,084,630 | (2,037,271) | | | | | (60,984,007) | (63,021,277) | 63,353 | 2,048 | 61,305 | (116) | (542) | (657) |
| 742 | 356006 | Trans-OH Cond & Devices-Incntv | | 13,513,799 | 18,290,269 | 31,804,068 | - | (13,500,228) | - | - | - | - | (18,279,893) | (31,780,121) | 31,947 | 13,571 | 18,376 | 12,512,575 | 16,864,251 | 29,376,826 | (12,500,009) | | | | | (16,847,315) | (29,347,324) | 29,502 | 12,566 | 16,936 | (1,005) | (1,440) | (2,446) |
| 743 | 357000 | Trans-UG Conduit-Elec | | 419,862 | - | 419,862 | - | (419,440) | - | - | - | - | - | (419,440) | 422 | 422 | - | 419,862 | - | 419,862 | (419,440) | | | | | - | (419,440) | 422 | 422 | - | - | - | - |
| 744 | 357005 | Trans-Underground Conduit - 34.5 kV | | 32,561 | 2,709,330 | 2,741,891 | - | (32,529) | - | - | - | - | (2,706,609) | (2,739,137) | 2,754 | 33 | 2,721 | 32,561 | 2,279,957 | 2,312,518 | (32,529) | | | | | (2,277,668) | (2,310,196) | 2,322 | 33 | 2,290 | - | (431) | (431) |
| 745 | 358000 | Trans-UG Cond & Devic-Elec | | 4,386,564 | - | 4,386,564 | - | (4,382,159) | - | - | - | - | - | (4,382,159) | 4,405 | 4,405 | - | 4,386,564 | - | 4,386,564 | (4,382,159) | | | | | (4,382,159) | (4,382,159) | 4,405 | 4,405 | - | - | - | - |
| 746 | 358005 | Trans-Underground Conductors & Dev | | 1,687,724 | 14,894,379 | 16,582,104 | - | (1,686,029) | (23,319) | - | - | - | (14,856,126) | (16,565,474) | 16,629 | 1,695 | 14,934 | 1,731,681 | 13,539,830 | 15,271,512 | (1,729,942) | | | | | (13,526,233) | (15,256,175) | 15,336 | 1,739 | 13,597 | 44 | (1,337) | (1,293) |
| 747 | 359000 | Trans-Road & Trails | | 19,910 | - | 19,910 | - | (19,890) | - | - | - | - | - | (19,890) | 20 | 20 | - | 19,910 | - | 19,910 | (19,890) | | | | | - | (19,890) | 20 | 20 | - | - | - | - |
| 748 | | Transmission-Salvage & Removal : Retirements not classified | | - | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| 749 | | **TOTAL TRANSMISSION PLANT** | | $ 1,850,744,625 | $ 2,194,082,150 | $ 4,044,746,775 | $ 129,480,282 | $ (1,978,236,265) | $ 148,553,369 | $ - | $ - | $ (13,044,412) | $ (2,327,171,694) | $ (4,040,418,719) | $ 4,328,056 | $ 1,988,643 | $ 2,339,414 | $ 1,948,768,106 | $ 2,359,040,556 | $ 4,327,808,661 | $ (1,965,874,901) | $ - | $ (12,863,473) | $ - | $ - | $ (2,343,696,859) | $ (4,322,435,233) | $ 5,373,429 | $ 2,893,205 | $ 2,480,224 | $ 904,562 | $ 140,810 | $ 1,045,372 |
| 750 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 751 | | **DISTRIBUTION PLANT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 752 | 360000 | Dist-Land-Elec | | $ 2,613,735 | $ 9,028,389 | $ 11,642,124 | $ 1,506,325 | | $ 1,737,747 | | | | | $ 3,244,072 | $ 14,886,196 | $ 4,120,060 | $ 10,766,137 | $ 5,203,014 | $ 9,027,791 | $ 14,230,805 | $ - | $ - | $ - | | | | $ - | $ 14,230,805 | $ 5,203,014 | $ 9,027,791 | $ 1,082,954 | $ (1,738,345) | $ (655,391) |
| 753 | 360001 | Dist-Land Rights-Elec | | 10,911,644 | 15,380,325 | 26,291,969 | (63) | | (24,664) | | | | | (24,727) | 26,267,242 | 10,911,581 | 15,355,661 | 10,803,032 | 15,261,950 | 26,064,982 | - | - | - | | | | - | 26,064,982 | 10,803,032 | 15,261,950 | (108,549) | (93,711) | (202,260) |
| 754 | 361000 | Dist-Struct & Impr-Elec | | 10,704,397 | 26,892,169 | 37,596,566 | 2,479,392 | | 2,813,280 | | | | | 5,292,671 | 42,889,237 | 13,183,789 | 29,705,448 | 10,890,019 | 27,014,352 | 37,904,371 | - | - | - | | | | - | 37,904,371 | 10,890,019 | 27,014,352 | (2,293,770) | (2,691,096) | (4,984,866) |
| 755 | 362000 | Dist-Station Equip-Elec | | 253,938,918 | 317,076,354 | 569,015,273 | 22,817,461 | | 25,907,294 | | | | | 48,724,755 | 617,740,027 | 274,756,379 | 342,983,649 | 304,333,550 | 358,154,272 | 662,487,823 | - | - | (6,203,489) | | | | (6,203,489) | 656,284,334 | 304,333,550 | 351,950,783 | 29,577,172 | 8,967,135 | 38,544,306 |
| 756 | 362003 | Dist-Station Equip-Comm | | 784,884 | - | 784,884 | - | | - | | | | | - | 784,884 | 784,884 | - | - | - | - | - | - | - | | | | - | - | - | - | (784,884) | - | (784,884) |
| 757 | 363010 | Computer Hardware | 36200 | - | - | - | | | | | | | | - | - | - | 33,745 | 33,745 | - | 33,745 | - | - | - | | | | - | 33,745 | - | 33,745 | - | 33,745 | 33,745 |
| 758 | 363010 | Computer Hardware | 39102 | - | - | - | | | | | | | | - | - | - | 9,634 | 9,634 | - | 9,634 | (511) | - | - | | | | (511) | 9,123 | - | 9,123 | - | 9,123 | 9,123 |
| 759 | 363010 | Computer Hardware | 39700 | - | - | - | | | | | | | | - | - | - | - | 223,555 | 721,034 | 944,589 | (11,868) | - | - | | | | (38,278) | (50,146) | 894,443 | 211,687 | 682,755 | 211,687 | 682,755 | 894,443 |
| 760 | 363030 | Communication Equipment | 36200 | - | - | - | | | | | | | | - | - | - | 3,660,834 | 2,150,771 | 3,283,982 | 5,434,753 | - | - | - | | | | - | 5,434,753 | 2,150,771 | 3,283,982 | 2,150,771 | 3,283,982 | 5,434,753 |
| 761 | 363030 | Communication Equipment | 36203 | - | - | - | | | | | | | | - | - | - | - | 376,941 | - | 376,941 | - | - | - | | | | - | 376,941 | 376,941 | - | 376,941 | - | 376,941 | - |
| 762 | 363030 | Communication Equipment | 36500 | - | - | - | | | | | | | | - | - | - | - | 247,849 | 330,938 | 578,787 | - | - | - | | | | - | 578,787 | 247,849 | 330,938 | 247,849 | 330,938 | 578,787 |
| 763 | 363030 | Communication Equipment | 36700 | - | - | - | | | | | | | | - | - | - | (0) | 40,372 | (0) | 40,372 | - | - | - | | | | - | 40,372 | 40,372 | (0) | 40,372 | (0) | 40,372 |
| 764 | 363030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 7,395,857 | 3,420,543 | 10,816,400 | (392,631) | - | - | | | | (181,590) | (574,221) | 10,242,179 | 7,003,226 | 3,238,953 | 7,003,226 | 3,238,953 | 10,242,179 |
| 765 | 363037 | Communication Equipment - Retire | 39700 | - | - | - | | | | | | | | - | - | - | - | 178,102 | - | 178,102 | (9,455) | - | - | | | | - | (9,455) | 168,647 | 168,647 | - | 168,647 | - | 168,647 |
| 766 | 364000 | Dist-Poles,Twr & Fix-Elec | | 304,269,040 | 412,319,052 | 716,588,092 | 31,052,956 | | 30,678,032 | | | | | 61,730,988 | 778,319,080 | 335,321,996 | 442,997,084 | 353,616,893 | 510,075,862 | 863,692,755 | - | - | (8,450,901) | | | | (8,450,901) | 855,241,854 | 353,616,893 | 501,624,961 | 18,294,897 | 58,627,877 | 76,922,774 |
| 767 | 365000 | Dist-OH Conductor-Elec | | 224,888,274 | 253,396,031 | 478,284,305 | 13,933,098 | | 14,423,164 | | | | | 28,356,262 | 506,640,568 | 238,821,372 | 267,819,196 | 226,541,651 | 254,703,080 | 481,244,731 | - | - | (1,550,415) | | | | (1,550,415) | 479,694,315 | 226,541,651 | 253,152,664 | (12,279,721) | (14,666,531) | (26,946,253) |
| 768 | 366000 | Dist-UG Circuit-Elec | | 69,783,679 | 56,023,504 | 125,807,183 | 8,916,136 | | 10,590,252 | | | | | 19,506,388 | 145,313,571 | 78,699,815 | 66,613,756 | 72,231,520 | 58,859,672 | 131,091,192 | - | - | (171,930) | | | | (171,930) | 130,919,262 | 72,231,520 | 58,687,741 | (6,468,294) | (7,926,015) | (14,394,309) |
| 769 | 366001 | Dist-Underground Conduit - Network | | 3,660,839 | 4,058,181 | 7,719,021 | - | | - | | | | | - | 7,719,021 | 3,660,839 | 4,058,181 | 3,666,771 | 4,058,181 | 7,724,952 | - | - | - | | | | - | 7,724,952 | 3,666,771 | 4,058,181 | 5,931 | - | 5,931 |
| 770 | 367000 | Dist-UG Cond & Devic-Elec | | 194,556,054 | 187,701,939 | 382,257,992 | 1,159,116 | | 938,324 | | | | | 2,097,440 | 384,355,433 | 195,715,170 | 188,640,263 | 205,704,508 | 192,683,589 | 398,388,097 | - | - | (368,611) | | | | (368,611) | 398,019,487 | 205,704,508 | 192,314,978 | 9,989,339 | 3,674,715 | 13,664,054 |
| 771 | 367001 | Dist-Undgrd Conductor Devic Network | | 11,398,121 | 7,374,554 | 18,772,655 | (5,446) | | (2,074,755) | | | | | (2,080,201) | 16,692,454 | 11,392,675 | 5,299,779 | 11,895,249 | 7,894,415 | 19,789,655 | - | - | - | | | | - | 19,789,655 | 11,895,249 | 7,894,415 | 502,565 | 2,594,636 | 3,097,201 |
| 772 | 368000 | Dist-Line Transformer-Elec | | 155,541,586 | 199,373,663 | 354,915,249 | (790,671) | | (1,622,859) | | | | | (2,413,530) | 352,501,719 | 154,750,915 | 197,750,804 | 161,915,805 | 210,623,775 | 372,539,581 | - | - | - | | | | - | 372,539,581 | 161,915,805 | 210,623,775 | 7,164,890 | 12,872,972 | 20,037,862 |
| 773 | 368001 | Dist-Line Transformrs - Undergro | | 160,639,919 | 156,862,888 | 317,502,807 | (379,717) | | (316,555) | | | | | (696,272) | 316,806,535 | 160,260,201 | 156,546,333 | 171,026,023 | 169,866,812 | 340,892,835 | - | - | - | | | | - | 340,892,835 | 171,026,023 | 169,866,812 | 10,765,821 | 13,320,479 | 24,086,300 |
| 774 | 368002 | Dist-Line Capacitors | | 9,324,421 | 11,067,307 | 20,391,727 | (20,336) | | (46,597) | | | | | (66,932) | 20,324,795 | 9,304,085 | 11,020,710 | 9,457,563 | 11,201,062 | 20,658,625 | - | - | (4,449) | | | | (4,449) | 20,654,176 | 9,457,563 | 11,196,613 | 153,478 | 175,903 | 329,381 |
| 775 | 369001 | Dist-Services-Overhead | | 37,566,628 | 34,072,864 | 71,639,491 | (8,773) | | (66) | | | | | (8,839) | 71,630,652 | 37,557,854 | 34,072,798 | 38,713,691 | 34,613,175 | 73,326,866 | - | - | - | | | | - | 73,326,866 | 38,713,691 | 34,613,175 | 1,155,836 | 540,377 | 1,696,214 |
| 776 | 369002 | Dist-Services-Underground | | 71,768,601 | 67,782,015 | 139,550,617 | (31,985) | | - | | | | | (31,985) | 139,518,632 | 71,736,616 | 67,782,015 | 73,328,285 | 69,622,343 | 142,950,628 | - | - | - | | | | - | 142,950,628 | 73,328,285 | 69,622,343 | 1,591,669 | 1,840,327 | 3,431,996 |
| 777 | 369003 | Dist-Services - Network | | 744,140 | 223,399 | 967,539 | - | | - | | | | | - | 967,539 | 744,140 | 223,399 | 744,140 | 224,268 | 968,408 | - | - | - | | | | - | 968,408 | 744,140 | 224,268 | - | 870 | 870 |
| 778 | 370000 | Dist-Meters-Elec | | 26,229,827 | 25,456,665 | 51,686,492 | 5,927,519 | | 6,838,800 | | | | | 12,766,319 | 64,452,812 | 32,157,347 | 32,295,465 | 11,350,881 | 12,934,262 | 24,285,143 | - | - | - | | | | - | 24,285,143 | 11,350,881 | 12,934,262 | (20,806,465) | (19,361,203) | (40,167,668) |
| 779 | 370002 | Dist-Meters-AMI | | 63,916,171 | 70,931,411 | 134,847,582 | (1,566,865) | | (496,630) | | | | | (2,063,495) | 132,782,087 | 62,349,306 | 70,432,781 | 88,054,556 | 88,203,973 | 176,258,529 | - | - | - | | | | - | 176,258,529 | 88,054,556 | 88,203,973 | 25,705,250 | 17,771,192 | 43,476,442 |
| 780 | 371000 | Dist-Cust Prem Install-El | | - | - | - | 539,474 | | 276,265 | | | | | 515,740 | 515,740 | 539,474 | 276,265 | 515,740 | - | 515,740 | - | - | - | | | | - | 515,740 | 539,474 | (276,265) | (239,474) | (276,265) | (515,740) |
| 781 | 371001 | Dist-Electric Vehicle Charging Stations | | 593,136 | 1,218,418 | 1,811,554 | (47,839) | | (113,031) | | | | | (160,890) | 1,650,665 | 545,297 | 1,105,368 | 593,136 | 1,191,155 | 1,784,291 | - | - | - | | | | - | 1,784,291 | 593,136 | 1,191,155 | 47,839 | 85,787 | 133,626 |
| 782 | 372000 | Dist-Leased Property On Customer | | 16,592,131 | 24,340,805 | 40,932,936 | (1,200,353) | | (1,850,695) | | | | | (3,131,049) | 37,801,888 | 15,391,777 | 22,490,111 | 16,896,985 | 24,706,008 | 41,602,993 | - | - | - | | | | - | 41,602,993 | 16,896,985 | 24,706,008 | 1,585,208 | 2,215,897 | 3,801,104 |
| 783 | 373000 | Dist-Str Lig & Trf Sys-El | | 46,406,985 | 51,564,416 | 97,971,401 | 666,781 | | 461,654 | | | | | 1,122,435 | 99,093,836 | 47,067,766 | 52,026,070 | 46,533,722 | 52,021,376 | 98,555,099 | - | - | - | | | | - | 98,555,099 | 46,533,722 | 52,021,376 | (534,043) | (4,694) | (538,737) |
| 784 | | Distribution-Salvage & Removal: Retirements not classified | | - | - | - | | | - | | | | | - | - | - | - | - | - | - | - | - | - | | | | - | - | - | - | - | - | - |
| 785 | | **TOTAL DISTRIBUTION PLANT** | | $ 1,674,833,128 | $ 1,932,144,331 | $ 3,606,977,459 | $ 84,560,210 | $ - | $ 88,116,941 | $ - | $ - | $ - | $ - | $ 172,677,151 | $ 3,779,654,611 | $ 1,759,392,338 | $ 2,020,261,272 | $ 1,834,114,433 | $ 2,128,741,249 | $ 3,954,855,682 | $ (413,954) | $ - | $ (16,749,795) | $ - | $ - | $ (230,379) | $ (17,384,128) | $ 3,937,471,554 | $ 1,833,700,479 | $ 2,103,771,075 | $ 74,307,141 | $ 83,509,803 | $ 157,816,943 |
| 786 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 787 | | **ENERGY STORAGE - WICHITA BATTERY** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 788 | 387020 | Energy Storage - Structures & Improvements | 34100 Battery | $ - | $ - | $ - | | | | | | | | $ - | $ - | $ - | $ - | $ - | $ 951,276 | $ 951,276 | | | | | | | $ - | $ 951,276 | $ - | $ 951,276 | $ - | $ 951,276 | $ 951,276 |
| 789 | 387030 | Energy Storage - Equipment | 34800 Battery | - | - | - | | | | | | | | - | - | - | - | - | 3,305,102 | 3,305,102 | | | | | | | - | 3,305,102 | - | 3,305,102 | - | 3,305,102 | 3,305,102 |
| 790 | 387050 | Energy Storage - Accessory Equipment | 34500 Battery | - | - | - | | | | | | | | - | - | - | - | - | 190,255 | 190,255 | | | | | | | - | 190,255 | - | 190,255 | - | 190,255 | 190,255 |
| 791 | 387060 | Energy Storage - Generator Step-Up Transformer | 34500 Battery | - | - | - | | | | | | | | - | - | - | - | - | 54,359 | 54,359 | | | | | | | - | 54,359 | - | 54,359 | - | 54,359 | 54,359 |
| 792 | 387070 | Energy Storage - Storage Inverters | | - | - | - | | | | | | | | - | - | - | - | - | 500,000 | 500,000 | | | | | | | - | 500,000 | - | 500,000 | - | 500,000 | 500,000 |
| | | **TOTAL ENERGY STORAGE PLANT** | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,000,991 | $ 5,000,991 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,000,991 | $ - | $ 5,000,991 | $ - | $ 5,000,991 | $ 5,000,991 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **GENERAL PLANT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 793 | 389000 | Gen-Land-Elec | | 2,208,557 | 5,312,261 | 7,520,818 | - | (117,248) | - | - | - | - | (282,017) | (399,265) | 7,

Evergy Kansas Central, Inc.
Staff Adjustment to Plant in Service
Rate Base Adjustment No. 12
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA | AB | AC | AD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central South (KGE) Plant in Service Adjustments - 6/30/2024 | | Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 6/30/2024 | | | | | | | | | | | | | | Evergy Kansas Central North (WSTR) Plant in Service Adjustments - 3/31/2025 | | | | | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Plant in Service - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Plant in Service - 6/30/2024 | Evergy Kansas Central Total Plant in Service - 6/30/2024 (A + B) | RB-20 "Net" Additions | Estimated RB-82 Transmission Adjustment | RB-20 "Net" Additions | Estimated RB-20 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | Western RB-32 Creek Wind Farm | Persimmon RB-82 Transmission Adjustment | | Evergy Kansas Central Total Plant in Service Adjustments (D + E + F + G + H + I + J) | Evergy Kansas Central Total Adjusted Plant in Service - 6/30/2024 (C + K) | Evergy Kansas Central South (KGE) Adjusted Plant in Service - 6/30/2024 (A + D + E) | Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 6/30/2024 (B + F + G + H + I + J) | Evergy Kansas Central South (KGE) Plant in Service - 3/31/2025 | Evergy Kansas Central North (WSTR) Plant in Service - 3/31/2025 | Evergy Kansas Central Total Plant in Service - 3/31/2025 (O + P) | Evergy Kansas Central South (KGE) Plant in Service Adjustments - 3/31/2025 RB-82 Transmission Adjustment | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-NVC Mar25 | RB-28 Plains Wind Farm | Western RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Plant in Service Adjustments - 3/31/2025 (R + S + T + U + V + W) | Evergy Kansas Central Total Adjusted Plant in Service - 3/31/2025 (Q + X) | Evergy Kansas Central South (KGE) Adjusted Plant in Service - 3/31/2025 (O + R) | Evergy Kansas Central North (WSTR) Adjusted Plant in Service - 3/31/2025 (P + S + T + U + V + W) | Staff Adjustment to Plant - KS Central South (KGE) (Z - M) | Staff Adjustment to Plant - KS Central North (WSTR) (AA - N) | Staff Adjustment to Plant - Total (AB + AC) |
| 810 | 397022 | Computer Software 5 yrs | 30302 | - | - | - | | | | | | | | - | - | - | - | 1,127,853 | 189,118,007 | 190,245,860 | (59,875) | - | | | | (10,039,894) | (10,099,769) | 180,146,091 | 1,067,978 | 179,078,113 | 180,146,091 | | |
| 811 | 397023 | Computer Software 1 0 yrs | 30303 | - | - | - | | | | | | | | - | - | - | - | - | 89,667,186 | 89,667,186 | - | - | | | | (4,760,250) | (4,760,250) | 84,906,936 | - | 84,906,936 | 84,906,936 | | |
| 812 | 397030 | Communication Equipment | 39102 | - | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | | | | - | - | - | - | - | - | | |
| 813 | 397030 | Communication Equipment | 39700 | - | - | - | | | | | | | | - | - | - | - | 45,411,303 | 83,986,108 | 129,397,411 | (2,410,795) | - | | | | (4,458,653) | (6,869,448) | 122,527,963 | 43,000,509 | 79,527,455 | 122,527,963 | | |
| 814 | 398000 | Gen-Misc Equip-Elec | | 1,108,367 | 4,093,675 | 5,202,042 | 9,326,456 | (553,964) | 17,011,182 | - | | | (1,120,414) | 24,663,260 | 29,865,302 | 9,880,860 | 19,984,442 | 1,112,776 | 4,102,146 | 5,214,922 | (59,075) | - | | | | (217,775) | (276,850) | 4,938,072 | 1,053,701 | 3,884,371 | 4,938,072 | | |
| 815 | | General Plant-Salvage & Removal: Retirements not classified | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 816 | | **TOTAL GENERAL PLANT** | | **$ 208,202,925** | **$ 379,795,160** | **$ 587,998,085** | **$ 24,155,626** | **$ (12,335,447)** | **$ 43,769,720** | **$ (5,083,239)** | **$ -** | **$ -** | **$ (22,228,593)** | **$ 28,366,067** | **$ 616,364,151** | **$ 220,023,104** | **$ 396,341,048** | **$ 195,419,262** | **$ 712,508,226** | **$ 907,927,488** | **$ (10,374,414)** | **$ (5,003,239)** | **$ -** | **$ -** | **$ -** | **$ (37,560,013)** | **$ (52,937,666)** | **$ 854,989,821** | **$ 185,044,847** | **$ 669,944,974** | **$ (24,978,257)** | **$ 273,603,927** | **$ 238,625,670** |
| 817 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 818 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 819 | | **TOTAL PLANT IN SERVICE** | | **$ 7,433,918,464** | **$ 8,865,797,991** | **$ 16,299,716,455** | **$ 371,057,955** | **$ (1,995,494,751)** | **$ 486,497,856** | **$ (5,083,239)** | **$ (434,888,674)** | **$ (252,897,776)** | **$ (2,364,335,900)** | **$ (4,195,064,530)** | **$ 12,104,651,925** | **$ 5,809,481,668** | **$ 6,295,170,257** | **$ 7,824,940,802** | **$ 9,471,445,957** | **$ 17,296,385,959** | **$ (1,982,457,591)** | **$ (5,003,239)** | **$ (29,613,267)** | **$ (440,211,480)** | **$ (252,897,776)** | **$ (2,382,109,042)** | **$ (5,092,292,396)** | **$ 12,204,093,563** | **$ 5,842,482,411** | **$ 6,361,611,151** | **$ 33,000,743** | **$ 66,440,894** | **$ 99,441,638** |

Sources: Evergy Joint Application - Section 4.
"RB-20 Plant-in-service - KS Central - Direct" Workpaper.
Evergy's Response to CURB Data Request No. 92.

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Plant | A<br>Evergy Kansas Central Adjusted Accumulated Depreciation 6/30/2024 | B<br>Evergy Kansas Central Updated Accumulated Depreciation 3/31/2025 | C<br>Staff Adjustment to Accumulated Depreciation (B - A) |
|---|---|---|---|---|
| 1 | Intangible | $ 119,929,771 | $ 1,005,469 | $ (118,924,302) |
| 2 | Steam Production | 1,896,315,418 | 1,877,845,820 | (18,469,598) |
| 3 | Nuclear Production | 1,086,343,058 | 1,131,600,502 | 45,257,444 |
| 4 | Other Production | 536,230,018 | 529,715,873 | (6,514,145) |
| 5 | Retirements Work in Progress - Production | (79,013,232) | (53,155,900) | 25,857,333 |
| 6 | Transmission | 949,424 | 1,504,100 | 554,677 |
| 7 | Distribution | 793,639,042 | 745,757,606 | (47,881,436) |
| 8 | Energy Storage | - | 429,282 | 429,282 |
| 9 | General | $ 279,795,435 | $ 341,591,057 | $ 61,795,622 |
| **10** | **Staff Adjustment to Accumulated Depreciation** | | | **$ (57,895,123)** |

Source: Staff Exhibit TSR-5a.

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Creek Wind Farm | Persimmon RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 1 | | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 301000 | Intang Plt-Organization-Elec | | $ - | $ - | $ - | $ - | | | | $ - | $ - | $ - | $ - | $ - | $ - | | | | | | $ - | $ - | $ - | $ - |
| 3 | 303000 | Misc Intang-Wolf Creek | | 26,937,280 | - | 26,937,280 | 314,289 | | | | (1,446,731) | (1,132,442) | 25,804,838 | - | - | - | | | | | | - | - | - | (25,804,838) |
| 4 | 303002 | Misc Intang Plant - 5 yr Software | | 2,476,553 | 58,863,181 | 61,339,734 | 10,438,776 | | | | (3,810,576) | 6,628,200 | 67,967,934 | - | - | - | | | | | | - | - | - | (67,967,934) |
| 5 | 303003 | Misc Intang Plant - 10 yr Software | | 3,063,782 | 6,136,629 | 9,200,411 | 11,538,849 | | | | (1,101,005) | 10,437,844 | 19,638,255 | - | - | - | | | | | | - | - | - | (19,638,255) |
| 6 | 303005 | Misc Intang Plant - Wolf Creek - 5 yr Software | | 2,695,512 | - | 2,695,512 | 594,275 | | | | (174,648) | 419,627 | 3,115,139 | - | - | - | | | | | | - | - | - | (3,115,139) |
| 7 | 303014 | Misc Intang Plant - Radio Frequency | | 8,792 | 627,791 | 636,583 | 512,629 | | | | (61,089) | 451,619 | 1,088,203 | 29,137 | 1,032,704 | 1,061,840 | | | | | (56,371) | (56,371) | 1,005,469 | (82,733) |
| 8 | 303015 | Misc Intang Plant - 15 yr Software | | - | - | - | 5,664 | | | | (301) | 5,363 | 5,363 | - | - | - | | | | | | - | - | - | (5,363) |
| 9 | 303016 | Misc Intang Plant - 3 yr Software | | - | 256,406 | 256,406 | 2,183,145 | | | | (129,511) | 2,053,634 | 2,310,039 | - | - | - | | | | | | - | - | - | (2,310,039) |
| 10 | | **TOTAL PLANT INTANGIBLE** | | **$ 35,181,920** | **$ 65,884,007** | **$ 101,065,927** | **$ 25,587,626** | **$ -** | **$ -** | **$ -** | **$ (6,723,782)** | **$ 18,863,845** | **$ 119,929,771** | **$ 29,137** | **$ 1,032,704** | **$ 1,061,840** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (56,371)** | **$ (56,371)** | **$ 1,005,469** | **$ (118,924,302)** |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | **PRODUCTION PLANT** | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | **STEAM PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | **PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 310000 | Land In Fee | | $ (0) | $ - | $ (0) | $ - | | | | | $ - | $ (0) | $ (0) | $ - | $ (0) | | | | | | $ - | $ (0) | $ - |
| 16 | 310001 | Land Rights | | 3 | - | 3 | - | | | | | - | 3 | 3 | - | 3 | | | | | | - | 3 | - |
| 17 | 311000 | Structures & Improvements | | (532,558) | - | (532,558) | 7,529 | | | | | 7,529 | (525,029) | (525,029) | - | (525,029) | | | | | | - | (525,029) | 0 |
| 18 | 312000 | Boiler Plant Equipment | | (2,848,708) | - | (2,848,708) | - | | | | | - | (2,848,708) | (2,848,708) | - | (2,848,708) | | | | | | - | (2,848,708) | - |
| 19 | 312002 | Boiler Plant Equipment (AQC) | | (1,052,108) | - | (1,052,108) | - | | | | | - | (1,052,108) | (1,052,108) | - | (1,052,108) | | | | | | - | (1,052,108) | - |
| 20 | 314000 | Turbogenerator Units | | (106,924) | - | (106,924) | - | | | | | - | (106,924) | (106,924) | - | (106,924) | | | | | | - | (106,924) | - |
| 21 | 315000 | Accessory Electric Equipment | | 1,116,521 | - | 1,116,521 | - | | | | | - | 1,116,521 | 1,116,521 | - | 1,116,521 | | | | | | - | 1,116,521 | - |
| 22 | 316000 | Misc. Power Plant Equipment | | (612,060) | - | (612,060) | - | | | | | - | (612,060) | (612,060) | - | (612,060) | | | | | | - | (612,060) | - |
| 23 | | TOTAL PRODUCTION-GORDAN EVANS COMMON | | **$ (4,035,833)** | **$ -** | **$ (4,035,833)** | **$ 7,529** | **$ -** | | | | **$ 7,529** | **$ (4,028,304)** | **$ (4,028,304)** | **$ -** | **$ (4,028,304)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (4,028,304)** | **$ 0** |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | 311000 | Structures & Improvements | | $ (809,551) | $ - | $ (809,551) | | | | | | $ - | $ (809,551) | $ (809,551) | $ - | $ (809,551) | | | | | | $ - | $ (809,551) | $ - |
| 27 | 312000 | Boiler Plant Equipment | | (2,887,166) | - | (2,887,166) | | | | | | - | (2,887,166) | (2,887,166) | - | (2,887,166) | | | | | | - | (2,887,166) | - |
| 28 | 312002 | Boiler Plant Equipment (AQC) | | (582,612) | - | (582,612) | | | | | | - | (582,612) | (582,612) | - | (582,612) | | | | | | - | (582,612) | - |
| 29 | 314000 | Turbogenerator Units | | (2,073,133) | - | (2,073,133) | | | | | | - | (2,073,133) | (2,073,133) | - | (2,073,133) | | | | | | - | (2,073,133) | - |
| 30 | 315000 | Accessory Electric Equipment | | (749,887) | - | (749,887) | | | | | | - | (749,887) | (749,887) | - | (749,887) | | | | | | - | (749,887) | - |
| 31 | 316000 | Misc. Power Plant Equipment | | (241,670) | - | (241,670) | | | | | | - | (241,670) | (241,670) | - | (241,670) | | | | | | - | (241,670) | - |
| 32 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 1 | | **$ (7,344,018)** | **$ -** | **$ (7,344,018)** | **$ -** | **$ -** | | | | **$ -** | **$ (7,344,018)** | **$ (7,344,018)** | **$ -** | **$ (7,344,018)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (7,344,018)** | **$ -** |
| 33 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | 311000 | Structures & Improvements | | $ (1,094,621) | $ - | $ (1,094,621) | | | | | | $ - | $ (1,094,621) | $ (1,094,621) | $ - | $ (1,094,621) | | | | | | $ - | $ (1,094,621) | $ - |
| 36 | 312000 | Boiler Plant Equipment | | (6,510,868) | - | (6,510,868) | | | | | | - | (6,510,868) | (6,510,868) | - | (6,510,868) | | | | | | - | (6,510,868) | - |
| 37 | 312002 | Boiler Plant Equipment (AQC) | | (396,826) | - | (396,826) | | | | | | - | (396,826) | (396,826) | - | (396,826) | | | | | | - | (396,826) | - |
| 38 | 314000 | Turbogenerator Units | | (7,375,324) | - | (7,375,324) | | | | | | - | (7,375,324) | (7,375,324) | - | (7,375,324) | | | | | | - | (7,375,324) | - |
| 39 | 315000 | Accessory Electric Equipment | | (3,020,191) | - | (3,020,191) | | | | | | - | (3,020,191) | (3,020,191) | - | (3,020,191) | | | | | | - | (3,020,191) | - |
| 40 | 316000 | Misc. Power Plant Equipment | | (541,790) | - | (541,790) | | | | | | - | (541,790) | (541,790) | - | (541,790) | | | | | | - | (541,790) | - |
| 41 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 2 | | **$ (18,939,621)** | **$ -** | **$ (18,939,621)** | **$ -** | **$ -** | | | | **$ -** | **$ (18,939,621)** | **$ (18,939,621)** | **$ -** | **$ (18,939,621)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (18,939,621)** | **$ -** |
| 42 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | | **PRODUCTION-JEFFREY ENERGY CENTER COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | 310000 | Land In Fee | | $ (0) | $ (286,095) | $ (286,096) | $ - | | | | | $ - | $ (286,096) | $ (0) | $ (286,095) | $ (286,096) | | | | | | $ - | $ (286,096) | $ - |
| 45 | 310001 | Land Rights | | 5 | - | 5 | - | | | | | - | 5 | 5 | - | 5 | | | | | | - | 5 | - |
| 46 | 311000 | Structures & Improvements | | 15,936,615 | 58,115,769 | 74,052,384 | 2,836,842 | | | | | 2,836,842 | 76,889,226 | 16,512,160 | 60,057,910 | 76,570,070 | | | | | | - | 76,570,070 | (319,156) |
| 47 | 312000 | Boiler Plant Equipment | | 12,065,290 | 38,995,894 | 51,061,185 | 2,571,884 | | | | | 2,571,884 | 53,633,068 | 12,509,089 | 39,558,527 | 52,067,616 | | | | | | - | 52,067,616 | (1,565,453) |
| 48 | 312001 | Boiler Plant Equipment -Unit Trains | | 55,380 | 275,106 | 330,487 | 8,494 | | | | | 8,494 | 338,981 | 56,995 | 281,986 | 338,981 | | | | | | - | 338,981 | 0 |
| 49 | 312002 | Boiler Plant Equipment (AQC) | | 14,215,706 | 45,928,169 | 60,143,874 | 4,006,815 | | | | | 4,006,815 | 64,150,689 | 15,113,424 | 47,758,078 | 62,871,503 | | | | | | - | 62,871,503 | (1,279,187) |
| 50 | 314000 | Turbogenerator Units | | 786,406 | 2,623,240 | 3,409,647 | 359,177 | | | | | 359,177 | 3,768,823 | 870,509 | 2,902,262 | 3,772,770 | | | | | | - | 3,772,770 | 3,947 |
| 51 | 315000 | Accessory Electric Equipment | | 1,591,683 | 6,703,201 | 8,294,884 | 459,228 | | | | | 459,228 | 8,754,113 | 1,683,121 | 7,033,853 | 8,716,974 | | | | | | - | 8,716,974 | (37,138) |
| 52 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 762,845 | 762,845 | | | | | | - | 762,845 | 762,845 |
| 53 | 315010 | Computer Hardware | 31600 | | | - | | | | | | - | - | - | 223,752 | 223,752 | | | | | | - | 223,752 | 223,752 |
| 54 | 315010 | Computer Hardware | 39102 | | | - | | | | | | - | - | 309 | 137,499 | 137,808 | | | | | (7,316) | (7,316) | 130,492 | 130,492 |
| 55 | 315020 | Computer Software 5 yrs | 31600 | | | - | | | | | | - | - | - | 310,322 | 310,322 | | | | | | - | 310,322 | 310,322 |
| 56 | 315030 | Communication Equipment | 39700 | | | - | | | | | | - | - | - | 7,635 | 7,635 | | | | | (405) | (405) | 7,230 | 7,230 |
| 57 | 316000 | Misc. Power Plant Equipment | | 2,051,436 | 8,515,096 | 10,566,532 | 456,712 | | | | | 456,712 | 11,023,244 | 2,144,791 | 8,361,911 | 10,506,702 | | | | | | - | 10,506,702 | (516,542) |
| 58 | | TOTAL PROD-JEFFREY ENERGY CENTER COMMON | | **$ 46,702,522** | **$ 160,870,380** | **$ 207,572,902** | **$ 10,699,152** | **$ -** | | | | **$ 10,699,152** | **$ 218,272,054** | **$ 48,890,403** | **$ 167,110,484** | **$ 216,000,887** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (7,721)** | **$ (7,721)** | **$ 215,993,165** | **$ (2,278,889)** |
| 59 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 61 | 310000 | Land In Fee | | $ (0) | $ (9,041) | $ (9,041) | $ - | | | | | $ - | $ (9,041) | $ (0) | $ (9,041) | $ (9,041) | | | | | | $ - | $ (9,041) | $ - |
| 62 | 311000 | Structures & Improvements | | 9,921,011 | 31,616,799 | 41,537,811 | 1,091,420 | | | | | 1,091,420 | 42,629,230 | 10,199,916 | 32,355,241 | 42,555,157 | | | | | | - | 42,555,157 | (74,073) |
| 63 | 312000 | Boiler Plant Equipment | | 17,804,096 | 57,338,430 | 75,142,526 | 3,168,362 | | | | | 3,168,362 | 78,310,888 | 18,524,750 | 59,540,311 | 78,065,061 | | | | | | - | 78,065,061 | (245,827) |
| 64 | 312002 | Boiler Plant Equipment (AQC) | | 22,942,582 | 85,772,294 | 108,714,875 | 8,858,048 | | | | | 8,858,048 | 117,572,923 | 24,810,555 | 91,487,397 | 116,297,952 | | | | | | - | 116,297,952 | (1,274,971) |
| 65 | 314000 | Turbogenerator Units | | 6,276,268 | 20,516,652 | 26,792,920 | 1,630,941 | | | | | 1,630,941 | 28,423,861 | 6,221,226 | 20,174,596 | 26,395,822 | | | | | | - | 26,395,822 | (2,028,040) |
| 66 | 315000 | Accessory Electric Equipment | | 5,668,162 | 18,135,084 | 23,803,246 | 1,087,971 | | | | | 1,087,971 | 24,891,218 | 5,934,981 | 18,953,061 | 24,888,042 | | | | | | - | 24,888,042 | (3,176) |
| 67 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 139,633 | 139,633 | | | | | | - | 139,633 | 139,633 |
| 68 | 316000 | Misc. Power Plant Equipment | | 670,787 | 2,242,920 | 2,913,708 | 116,629 | | | | | 116,629 | 3,030,337 | 684,749 | 2,284,664 | 2,969,413 | | | | | | - | 2,969,413 | (60,924) |
| 69 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 1 | | **$ 63,282,907** | **$ 215,613,138** | **$ 278,896,045** | **$ 15,953,371** | **$ -** | | | | **$ 15,953,371** | **$ 294,849,416** | **$ 66,376,177** | **$ 224,925,862** | **$ 291,302,039** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 291,302,039** | **$ (3,547,377)** |
| 70 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 71 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 72 | 310000 | Land In Fee | | $ - | $ (245) | $ (245) | $ - | | | | | $ - | $ (245) | $ - | $ (245) | $ (245) | | | | | | $ - | $ (245) | $ - |
| 73 | 311000 | Structures & Improvements | | 7,183,286 | 22,616,527 | 29,799,813 | 548,473 | | | | | 548,473 | 30,348,286 | 7,306,575 | 22,894,188 | 30,200,763 | | | | | | - | 30,200,763 | (147,524) |
| 74 | 312000 | Boiler Plant Equipment | | 17,756,672 | 56,416,093 | 74,172,765 | 2,644,047 | | | | | 2,644,047 | 76,816,812 | 17,811,703 | 56,236,179 | 74,047,882 | | | | | | - | 74,047,882 | (2,768,930) |
| 75 | 312002 | Boiler Plant Equipment (AQC) | | 18,092,538 | 65,765,903 | 83,858,441 | 4,693,555 | | | | | 4,693,555 | 88,551,996 | 18,733,667 | 68,316,198 | 87,049,865 | | | | | | - | 87,049,865 | (1,502,131) |
| 76 | 314000 | Turbogenerator Units | | 8,457,324 | 29,110,419 | 37,567,742 | 1,559,535 | | | | | 1,559,535 | 39,127,278 | 5,392,263 | 29,175,247 | 34,567,509 | | | | | | - | 34,567,509 | (4,559,768) |
| 77 | 315000 | Accessory Electric Equipment | | 4,332,806 | 13,612,526 | 17,945,332 | 680,239 | | | | | 680,239 | 18,625,571 | 4,388,442 | 13,481,935 | 17,870,377 | | | | | | - | 17,870,377 | (755,194) |
| 78 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 400,328 | 400,328 | | | | | | - | 400,328 | 400,328 |
| 79 | 315020 | Computer Software 5 yrs | 31600 | | | - | | | | | | - | - | - | 643,558 | 643,558 | | | | | | - | 643,558 | 643,558 |
| 80 | 316000 | Misc. Power Plant Equipment | | 863,191 | 2,004,616 | 2,867,808 | 187,274 | | | | | 187,274 | 3,055,081 | 912,039 | 1,499,958 | 2,411,997 | | | | | | - | 2,411,997 | (643,084) |
| 81 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 2 | | **$ 56,685,817** | **$ 189,525,838** | **$ 246,211,655** | **$ 10,313,124** | **$ -** | | | | **$ 10,313,124** | **$ 256,524,779** | **$ 54,544,688** | **$ 192,647,346** | **$ 247,192,034** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 247,192,034** | **$ (9,332,746)** |
| 82 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 83 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 84 | 311000 | Structures & Improvements | | $ 11,672,141 | $ 37,579,742 | $ 49,251,883 | $ 937,427 | | | | | $ 937,427 | $ 50,189,310 | $ 11,929,706 | $ 38,259,604 | $ 50,189,310 | | | | | | $ - | $ 50,189,310 | $ (0) |
| 85 | 312000 | Boiler Plant Equipment | | 27,900,220 | 86,061,821 | 113,962,041 | 3,449,261 | | | | | 3,449,261 | 117,411,302 | 28,739,176 | 88,350,266 | 117,089,442 | | | | | | - | 117,089,442 | (321,860) |
| 86 | 312002 | Boiler Plant Equipment (AQC) | | 26,377,378 | 90,074,703 | 116,452,081 | 5,015,942 | | | | | 5,015,942 | 121,468,023 | 27,315,464 | 93,354,648 | 120,670,112 | | | | | | - | 120,670,112 | (797,911) |
| 87 | 314000 | Turbogenerator Units | | (12,656,095) | (43,879,771) | (56,535,866) | 2,803,789 | | | | | 2,803,789 | (53,732,078) | (11,983,643) | (41,588,408) | (53,572,051) | | | | | | - | (53,572,051) | 160,027 |
| 88 | 315000 | Accessory Electric Equipment | | 5,738,813 | 16,112,183 | 21,850,996 | 783,843 | | | | | 783,843 | 22,634,839 | 5,941,645 | 16,691,237 | 22,632,882 | | | | | | - | 22,632,882 | (1,957) |
| 89 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 168,886 | 168,886 | | | | | | - | 168,886 | 168,886 |
| 90 | 316000 | Misc. Power Plant Equipment | | 386,474 | 1,223,855 | 1,610,329 | 87,622 | | | | | 87,622 | 1,697,951 | 409,052 | 1,295,178 | 1,704,231 | | | | | | - | 1,704,231 | 6,280 |
| 91 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 3 | | **$ 59,418,929** | **$ 187,172,534** | **$ 246,591,463** | **$ 13,077,885** | **$ -** | | | | **$ 13,077,885** | **$ 259,669,348** | **$ 62,351,400** | **$ 196,531,411** | **$ 258,882,811** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 258,882,811** | **$ (786,537)** |
| 92 | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | Projected | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 93 | | **PRODUCTION-LaCYGNE COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 94 | 311000 | Structures & Improvements | | $ 15,566,728 | $ - | $ 15,566,728 | $ 2,316,885 | | | | | $ 2,316,885 | $ 17,883,614 | $ 17,656,746 | $ - | $ 17,656,746 | | | | | $ - | $ - | $ 17,656,746 | $ (226,868) |
| 95 | 312000 | Boiler Plant Equipment | | 29,651,740 | - | 29,651,740 | 2,671,240 | | | | | 2,671,240 | 32,322,980 | 32,329,438 | - | 32,329,438 | | | | | | - | 32,329,438 | 6,458 |
| 96 | 312001 | Boiler Plant Equipment -Unit Trains | | (1,031,878) | - | (1,031,878) | 8,722 | | | | | 8,722 | (1,023,156) | (1,023,131) | - | (1,023,131) | | | | | | - | (1,023,131) | 25 |
| 97 | 314000 | Turbogenerator Units | | 818,858 | - | 818,858 | 34,672 | | | | | 34,672 | 853,530 | 853,530 | - | 853,530 | | | | | | - | 853,530 | 0 |
| 98 | 315000 | Accessory Electric Equipment | | 690,743 | - | 690,743 | 100,982 | | | | | 100,982 | 791,725 | 797,404 | - | 797,404 | | | | | | - | 797,404 | 5,679 |
| 99 | 315010 | Computer Hardware | 39102 | - | | - | | | | | | - | - | 3,079 | - | 3,079 | | | | | | (163) | 2,916 | 2,916 |
| 100 | 315020 | Computer Software 5 yrs | 30302 | - | | - | | | | | | - | - | 64,335 | - | 64,335 | | | | | | (3,415) | 60,919 | 60,919 |
| 101 | 315030 | Communication Equipment | 39700 | - | | - | | | | | | - | - | 1,544,309 | - | 1,544,309 | | | | | | (81,984) | 1,462,325 | 1,462,325 |
| 102 | 316000 | Misc. Power Plant Equipment | | 2,605,553 | - | 2,605,553 | 215,639 | | | | | 215,639 | 2,821,192 | 2,826,255 | - | 2,826,255 | | | | | | | 2,826,255 | 5,063 |
| 103 | | TOTAL PRODUCTION-LaCYGNE COMMON | | **$ 48,301,744** | **$ -** | **$ 48,301,744** | **$ 5,348,140** | **$ -** | | | | **$ 5,348,140** | **$ 53,649,884** | **$ 55,051,964** | **$ -** | **$ 55,051,964** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (85,563)** | **$ (85,563)** | **$ 54,966,401** | **$ 1,316,517** |
| 104 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 105 | | **PRODUCTION-LaCYGNE UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 106 | 310000 | Land In Fee | | $ (1) | $ - | $ (1) | $ - | | | | | $ - | $ (1) | $ (1) | $ - | $ (1) | | | | | $ - | $ - | $ (1) | $ - |
| 107 | 310001 | Land Rights | | 3,535 | - | 3,535 | - | | | | | - | 3,535 | 3,535 | - | 3,535 | | | | | | - | 3,535 | |
| 108 | 311000 | Structures & Improvements | | 19,744,622 | - | 19,744,622 | 797,159 | | | | | 797,159 | 20,541,781 | 20,562,468 | - | 20,562,468 | | | | | | - | 20,562,468 | 20,687 |
| 109 | 312000 | Boiler Plant Equipment | | 64,440,865 | - | 64,440,865 | 8,576,213 | | | | | 8,576,213 | 73,017,078 | 72,941,094 | - | 72,941,094 | | | | | | - | 72,941,094 | (75,985) |
| 110 | 312002 | Boiler Plant Equipment (AQC) | | 106,843,661 | - | 106,843,661 | 9,942,054 | | | | | 9,942,054 | 116,785,715 | 116,820,847 | - | 116,820,847 | | | | | | - | 116,820,847 | 35,131 |
| 111 | 314000 | Turbogenerator Units | | 27,924,945 | - | 27,924,945 | 1,722,633 | | | | | 1,722,633 | 29,647,578 | 29,678,288 | - | 29,678,288 | | | | | | - | 29,678,288 | 30,710 |
| 112 | 315000 | Accessory Electric Equipment | | 14,837,987 | - | 14,837,987 | 649,171 | | | | | 649,171 | 15,487,158 | 15,162,872 | - | 15,162,872 | | | | | | - | 15,162,872 | (324,286) |
| 113 | 315030 | Communication Equipment | 39700 | - | | - | | | | | | - | - | 107,111 | - | 107,111 | | | | | | (5,686) | 101,424 | 101,424 |
| 114 | 316000 | Misc. Power Plant Equipment | | 2,568,431 | - | 2,568,431 | 78,529 | | | | | 78,529 | 2,646,960 | 2,624,632 | - | 2,624,632 | | | | | | - | 2,624,632 | (22,328) |
| 115 | | TOTAL PRODUCTION-LaCYGNE UNIT 1 | | **$ 236,364,043** | **$ -** | **$ 236,364,043** | **$ 21,765,761** | **$ -** | | | | **$ 21,765,761** | **$ 258,129,804** | **$ 257,900,844** | **$ -** | **$ 257,900,844** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (5,686)** | **$ (5,686)** | **$ 257,895,158** | **$ (234,646)** |
| 116 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 117 | | **PRODUCTION-LaCYGNE UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 118 | 311000 | Structures & Improvements | | $ 1,521,477 | $ - | $ 1,521,477 | $ 50,927 | | | | | $ 50,927 | $ 1,572,405 | $ 1,577,067 | $ - | $ 1,577,067 | | | | | $ - | $ - | $ 1,577,067 | $ 4,662 |
| 119 | 312000 | Boiler Plant Equipment | | 1,877,065 | - | 1,877,065 | 534,086 | | | | | 534,086 | 2,411,150 | 2,031,902 | - | 2,031,902 | | | | | | - | 2,031,902 | (379,248) |
| 120 | 312001 | Boiler Plant Equipment -Unit Trains | | 821,325 | - | 821,325 | 13,690 | | | | | 13,690 | 835,015 | 835,015 | - | 835,015 | | | | | | - | 835,015 | (0) |
| 121 | 312002 | Boiler Plant Equipment (AQC) | | 24,022 | - | 24,022 | 3,256 | | | | | 3,256 | 27,278 | 27,278 | - | 27,278 | | | | | | - | 27,278 | (0) |
| 122 | 314000 | Turbogenerator Units | | 1,546,439 | - | 1,546,439 | 282,381 | | | | | 282,381 | 1,828,820 | 1,591,892 | - | 1,591,892 | | | | | | - | 1,591,892 | (236,928) |
| 123 | 315000 | Accessory Electric Equipment | | 641,462 | - | 641,462 | 17,658 | | | | | 17,658 | 659,119 | 659,120 | - | 659,120 | | | | | | - | 659,120 | 0 |
| 124 | 315030 | Communication Equipment | 39700 | - | | - | | | | | | - | - | 18 | - | 18 | | | | | | (1) | 17 | 17 |
| 125 | 316000 | Misc. Power Plant Equipment | | 376,799 | - | 376,799 | 15,921 | | | | | 15,921 | 392,720 | 397,281 | - | 397,281 | | | | | | - | 397,281 | 4,561 |
| 126 | | TOTAL PRODUCTION-LaCYGNE UNIT 2 | | **$ 6,808,588** | **$ -** | **$ 6,808,588** | **$ 917,918** | **$ -** | | | | **$ 917,918** | **$ 7,726,507** | **$ 7,119,572** | **$ -** | **$ 7,119,572** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (1)** | **$ (1)** | **$ 7,119,571** | **$ (606,936)** |
| 127 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 128 | | **PRODUCTION-LaCYGNE LEASE 2005 COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 129 | 310000 | Land In Fee | | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | | | | | | | $ - | $ - | $ - |
| 130 | 311000 | Structures & Improvements | | 23,193,050 | - | 23,193,050 | 2,586,758 | | | | | 2,586,758 | 25,779,809 | 25,957,064 | - | 25,957,064 | | | | | | - | 25,957,064 | 177,255 |
| 131 | 312000 | Boiler Plant Equipment | | 43,395,476 | - | 43,395,476 | 3,064,537 | | | | | 3,064,537 | 46,460,013 | 46,354,196 | - | 46,354,196 | | | | | | - | 46,354,196 | (105,817) |
| 132 | 314000 | Turbogenerator Units | | 240,471 | - | 240,471 | 21,970 | | | | | 21,970 | 262,442 | 262,442 | - | 262,442 | | | | | | - | 262,442 | - |
| 133 | 315000 | Accessory Electric Equipment | | 789,221 | - | 789,221 | 78,035 | | | | | 78,035 | 867,257 | 839,298 | - | 839,298 | | | | | | - | 839,298 | (27,959) |
| 134 | 315030 | Communication Equipment | 39700 | - | | - | | | | | | - | - | - | - | - | | | | | | | - | - | - |
| 135 | 316000 | Misc. Power Plant Equipment | | 613,378 | - | 613,378 | 30,004 | | | | | 30,004 | 643,381 | 643,381 | - | 643,381 | | | | | | | 643,381 | - |
| 136 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 COMMON | | **$ 68,231,597** | **$ -** | **$ 68,231,597** | **$ 5,781,305** | **$ -** | | | | **$ 5,781,305** | **$ 74,012,902** | **$ 74,056,381** | **$ -** | **$ 74,056,381** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 74,056,381** | **$ 43,479** |
| 137 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 138 | | **PRODUCTION-LaCYGNE LEASE 2005 UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 139 | 311000 | Structures & Improvements | | $ 3,770,972 | $ - | $ 3,770,972 | $ 429,035 | | | | | $ 429,035 | $ 4,200,007 | $ 4,200,007 | $ - | $ 4,200,007 | | | | | | | $ 4,200,007 | $ (0) |
| 140 | 312000 | Boiler Plant Equipment | | 46,834,448 | - | 46,834,448 | 5,526,483 | | | | | 5,526,483 | 52,360,932 | 51,787,898 | - | 51,787,898 | | | | | | - | 51,787,898 | (573,033) |
| 141 | 312001 | Boiler Plant Equipment -Unit Trains | | 469,046 | - | 469,046 | 1,940 | | | | | 1,940 | 470,987 | 470,987 | - | 470,987 | | | | | | - | 470,987 | - |
| 142 | 312002 | Boiler Plant Equipment (AQC) | | 132,386,799 | - | 132,386,799 | 10,076,656 | | | | | 10,076,656 | 142,463,455 | 142,529,694 | - | 142,529,694 | | | | | | - | 142,529,694 | 66,239 |
| 143 | 314000 | Turbogenerator Units | | 10,278,295 | - | 10,278,295 | 681,077 | | | | | 681,077 | 10,959,372 | 11,196,450 | - | 11,196,450 | | | | | | - | 11,196,450 | 237,078 |
| 144 | 315000 | Accessory Electric Equipment | | 5,915,107 | - | 5,915,107 | 356,770 | | | | | 356,770 | 6,271,877 | 6,271,877 | - | 6,271,877 | | | | | | - | 6,271,877 | (0) |
| 145 | 316000 | Misc. Power Plant Equipment | | 671,758 | - | 671,758 | 14,905 | | | | | 14,905 | 686,662 | 686,662 | - | 686,662 | | | | | | - | 686,662 | (0) |
| 146 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 UNIT 2 | | **$ 200,326,426** | **$ -** | **$ 200,326,426** | **$ 17,086,866** | **$ -** | | | | **$ 17,086,866** | **$ 217,413,292** | **$ 217,143,575** | **$ -** | **$ 217,143,575** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 217,143,575** | **$ (269,717)** |
| 147 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 148 | RETIRED | **PRODUCTION-MURRY GILL COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 149 | 310000 | Land In Fee | | $ (0) | $ - | $ (0) | $ - | | | | | $ - | $ (0) | $ (0) | $ - | $ (0) | | | | | | | $ - | $ - | $ - |
| 150 | 310001 | Land Rights | | 2,410 | - | 2,410 | - | | | | | - | 2,410 | 2,410 | - | 2,410 | | | | | | | - | 2,410 | - |
| 151 | 311000 | Structures & Improvements | | (453,689) | - | (453,689) | - | | | | | - | (453,689) | (453,689) | - | (453,689) | | | | | | | - | (453,689) | - |
| 152 | 312000 | Boiler Plant Equipment | | (5,775) | - | (5,775) | - | | | | | - | (5,775) | (5,775) | - | (5,775) | | | | | | | - | (5,775) | - |
| 153 | 312002 | Boiler Plant Equipment (AQC) | | (488,835) | - | (488,835) | - | | | | | - | (488,835) | (488,835) | - | (488,835) | | | | | | | - | (488,835) | - |
| 154 | 314000 | Turbogenerator Units | | (126,884) | - | (126,884) | - | | | | | - | (126,884) | (126,884) | - | (126,884) | | | | | | | - | (126,884) | - |
| 155 | 315000 | Accessory Electric Equipment | | (117,658) | - | (117,658) | - | | | | | - | (117,658) | (117,658) | - | (117,658) | | | | | | | - | (117,658) | - |
| 156 | 316000 | Misc. Power Plant Equipment | | (38,119) | - | (38,119) | - | | | | | - | (38,119) | (38,119) | - | (38,119) | | | | | | | - | (38,119) | - |
| 157 | | TOTAL PRODUCTION-MURRY GILL COMMON | | **$ (1,228,550)** | **$ -** | **$ (1,228,550)** | **$ -** | **$ -** | | | | **$ -** | **$ (1,228,550)** | **$ (1,228,550)** | **$ -** | **$ (1,228,550)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (1,228,550)** | **$ -** |
| 158 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 159 | RETIRED | **PRODUCTION-MURRY GILL UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 160 | 311000 | Structures & Improvements | | $ (489,818) | $ - | $ (489,818) | $ - | | | | | $ - | $ (489,818) | $ (489,818) | $ - | $ (489,818) | | | | | | | $ - | $ (489,818) | $ - |
| 161 | 312000 | Boiler Plant Equipment | | (536,288) | - | (536,288) | - | | | | | - | (536,288) | (536,288) | - | (536,288) | | | | | | | - | (536,288) | - |
| 162 | 312002 | Boiler Plant Equipment (AQC) | | (234,770) | - | (234,770) | - | | | | | - | (234,770) | (234,770) | - | (234,770) | | | | | | | - | (234,770) | - |
| 163 | 314000 | Turbogenerator Units | | (384,511) | - | (384,511) | - | | | | | - | (384,511) | (384,511) | - | (384,511) | | | | | | | - | (384,511) | - |
| 164 | 315000 | Accessory Electric Equipment | | (193,872) | - | (193,872) | - | | | | | - | (193,872) | (193,872) | - | (193,872) | | | | | | | - | (193,872) | - |
| 165 | 316000 | Misc. Power Plant Equipment | | (202,285) | - | (202,285) | - | | | | | - | (202,285) | (202,285) | - | (202,285) | | | | | | | - | (202,285) | - |
| 166 | | TOTAL PRODUCTION-MURRY GILL UNIT 1 | | **$ (2,041,544)** | **$ -** | **$ (2,041,544)** | **$ -** | **$ -** | | | | **$ -** | **$ (2,041,544)** | **$ (2,041,544)** | **$ -** | **$ (2,041,544)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (2,041,544)** | **$ -** |
| 167 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 168 | RETIRED | **PRODUCTION-MURRY GILL UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 169 | 311000 | Structures & Improvements | | $ (480,278) | $ - | $ (480,278) | $ - | | | | | $ - | $ (480,278) | $ (480,278) | $ - | $ (480,278) | | | | | | | $ - | $ (480,278) | $ - |
| 170 | 312000 | Boiler Plant Equipment | | (496,833) | - | (496,833) | - | | | | | - | (496,833) | (496,833) | - | (496,833) | | | | | | | - | (496,833) | - |
| 171 | 312002 | Boiler Plant Equipment (AQC) | | (230,834) | - | (230,834) | - | | | | | - | (230,834) | (230,834) | - | (230,834) | | | | | | | - | (230,834) | - |
| 172 | 314000 | Turbogenerator Units | | (188,364) | - | (188,364) | - | | | | | - | (188,364) | (188,364) | - | (188,364) | | | | | | | - | (188,364) | - |
| 173 | 315000 | Accessory Electric Equipment | | (185,920) | - | (185,920) | - | | | | | - | (185,920) | (185,920) | - | (185,920) | | | | | | | - | (185,920) | - |
| 174 | 316000 | Misc. Power Plant Equipment | | (198,555) | - | (198,555) | - | | | | | - | (198,555) | (198,555) | - | (198,555) | | | | | | | - | (198,555) | - |
| 175 | | TOTAL PRODUCTION-MURRY GILL UNIT 2 | | **$ (1,780,783)** | **$ -** | **$ (1,780,783)** | **$ -** | **$ -** | | | | **$ -** | **$ (1,780,783)** | **$ (1,780,783)** | **$ -** | **$ (1,780,783)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (1,780,783)** | **$ -** |
| 176 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 177 | RETIRED | **PRODUCTION-MURRY GILL UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 178 | 311000 | Structures & Improvements | | $ (494,270) | $ - | $ (494,270) | $ - | | | | | $ - | $ (494,270) | $ (494,270) | $ - | $ (494,270) | | | | | | | $ - | $ (494,270) | $ - |
| 179 | 312000 | Boiler Plant Equipment | | (2,620,039) | - | (2,620,039) | - | | | | | - | (2,620,039) | (2,620,039) | - | (2,620,039) | | | | | | | - | (2,620,039) | - |
| 180 | 312002 | Boiler Plant Equipment (AQC) | | (267,511) | - | (267,511) | - | | | | | - | (267,511) | (267,511) | - | (267,511) | | | | | | | - | (267,511) | - |
| 181 | 314000 | Turbogenerator Units | | (1,858,983) | - | (1,858,983) | - | | | | | - | (1,858,983) | (1,858,983) | - | (1,858,983) | | | | | | | - | (1,858,983) | - |
| 182 | 315000 | Accessory Electric Equipment | | (237,341) | - | (237,341) | - | | | | | - | (237,341) | (237,341) | - | (237,341) | | | | | | | - | (237,341) | - |
| 183 | 316000 | Misc. Power Plant Equipment | | (215,247) | - | (215,247) | - | | | | | - | (215,247) | (215,247) | - | (215,247) | | | | | | | - | (215,247) | - |
| 184 | | TOTAL PRODUCTION-MURRY GILL UNIT 3 | | **$ (5,693,390)** | **$ -** | **$ (5,693,390)** | **$ -** | **$ -** | | | | **$ -** | **$ (5,693,390)** | **$ (5,693,390)** | **$ -** | **$ (5,693,390)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (5,693,390)** | **$ -** |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 185 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 186 | RETIRED | **PRODUCTION-MURRY GILL UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 187 | 311000 | Structures & Improvements | | $ (492,377) | $ - | $ (492,377) | $ - | | | | | $ - | $ (492,377) | $ (492,377) | $ - | $ (492,377) | | | | | | $ - | $ (492,377) | $ - |
| 188 | 312000 | Boiler Plant Equipment | | (1,303,509) | - | (1,303,509) | - | | | | | - | (1,303,509) | (1,303,509) | - | (1,303,509) | | | | | | - | (1,303,509) | - |
| 189 | 312002 | Boiler Plant Equipment (AQC) | | (562,332) | - | (562,332) | - | | | | | - | (562,332) | (562,332) | - | (562,332) | | | | | | - | (562,332) | - |
| 190 | 314000 | Turbogenerator Units | | (284,623) | - | (284,623) | - | | | | | - | (284,623) | (284,623) | - | (284,623) | | | | | | - | (284,623) | - |
| 191 | 315000 | Accessory Electric Equipment | | (286,488) | - | (286,488) | - | | | | | - | (286,488) | (286,488) | - | (286,488) | | | | | | - | (286,488) | - |
| 192 | 316000 | Misc. Power Plant Equipment | | (213,933) | - | (213,933) | - | | | | | - | (213,933) | (213,933) | - | (213,933) | | | | | | - | (213,933) | - |
| 193 | | TOTAL PRODUCTION-MURRY GILL UNIT 4 | | **$ (3,143,262)** | **$ -** | **$ (3,143,262)** | **$ -** | **$ -** | | | | **$ -** | **$ (3,143,262)** | **$ (3,143,262)** | **$ -** | **$ (3,143,262)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (3,143,262)** | **$ -** |
| 194 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 195 | RETIRED | **PRODUCTION-NEOSHO COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 196 | 311000 | Structures & Improvements | | $ 5,140 | $ - | $ 5,140 | $ - | | | | | $ - | $ 5,140 | $ 5,140 | $ - | $ 5,140 | | | | | | $ - | $ 5,140 | $ - |
| 197 | 316000 | Misc. Power Plant Equipment | | (5,915) | - | (5,915) | - | | | | | - | (5,915) | (5,915) | - | (5,915) | | | | | | - | (5,915) | - |
| 198 | | TOTAL PRODUCTION-NEOSHO COMMON | | **$ (774)** | **$ -** | **$ (774)** | **$ -** | **$ -** | | | | **$ -** | **$ (774)** | **$ (774)** | **$ -** | **$ (774)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (774)** | **$ -** |
| 199 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 200 | RETIRED | **PRODUCTION-NEOSHO UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 201 | 310000 | Land In Fee | | $ - | | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | | | | | | $ - | $ - | $ - |
| 202 | 311000 | Structures & Improvements | | (132) | - | (132) | - | | | | | - | (132) | (132) | - | (132) | | | | | | - | (132) | - |
| 203 | 312000 | Boiler Plant Equipment | | (189,287) | - | (189,287) | - | | | | | - | (189,287) | (189,287) | - | (189,287) | | | | | | - | (189,287) | - |
| 204 | 312002 | Boiler Plant Equipment (AQC) | | (21,643) | - | (21,643) | - | | | | | - | (21,643) | (21,643) | - | (21,643) | | | | | | - | (21,643) | - |
| 205 | 314000 | Turbogenerator Units | | (167,003) | - | (167,003) | - | | | | | - | (167,003) | (167,003) | - | (167,003) | | | | | | - | (167,003) | - |
| 206 | 315000 | Accessory Electric Equipment | | 19,545 | - | 19,545 | - | | | | | - | 19,545 | 19,545 | - | 19,545 | | | | | | - | 19,545 | - |
| 207 | 316000 | Misc. Power Plant Equipment | | (10,612) | - | (10,612) | - | | | | | - | (10,612) | (10,612) | - | (10,612) | | | | | | - | (10,612) | - |
| 208 | | TOTAL PRODUCTION-NEOSHO UNIT 1 | | **$ (369,132)** | **$ -** | **$ (369,132)** | **$ -** | **$ -** | | | | **$ -** | **$ (369,132)** | **$ (369,132)** | **$ -** | **$ (369,132)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (369,132)** | **$ -** |
| 209 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 210 | RETIRED | **PRODUCTION-HUTCHINSON UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 211 | 311000 | Structures & Improvements | | $ - | $ (857,976) | $ (857,976) | $ - | | | | | $ - | $ (857,976) | $ - | $ (857,976) | $ (857,976) | | | | | | $ - | $ (857,976) | $ - |
| 212 | 312000 | Boiler Plant Equipment | | - | (6,808,813) | (6,808,813) | - | | | | | - | (6,808,813) | - | (6,808,813) | (6,808,813) | | | | | | - | (6,808,813) | - |
| 213 | 312002 | Boiler Plant Equipment (AQC) | | - | (652,736) | (652,736) | - | | | | | - | (652,736) | - | (652,736) | (652,736) | | | | | | - | (652,736) | - |
| 214 | 314000 | Turbogenerator Units | | - | (3,187,295) | (3,187,295) | - | | | | | - | (3,187,295) | - | (3,187,295) | (3,187,295) | | | | | | - | (3,187,295) | - |
| 215 | 315000 | Accessory Electric Equipment | | - | (408,696) | (408,696) | - | | | | | - | (408,696) | - | (408,696) | (408,696) | | | | | | - | (408,696) | - |
| 216 | 316000 | Misc. Power Plant Equipment | | - | (414,500) | (414,500) | - | | | | | - | (414,500) | - | (414,500) | (414,500) | | | | | | - | (414,500) | - |
| 217 | | TOTAL PRODUCTION-HUTCHINSON UNIT 4 | | **$ -** | **$ (12,330,016)** | **$ (12,330,016)** | **$ -** | **$ -** | | | | **$ -** | **$ (12,330,016)** | **$ -** | **$ (12,330,016)** | **$ (12,330,016)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (12,330,016)** | **$ -** |
| 218 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | | **PRODUCTION-LAWRENCE COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 220 | 310000 | Land In Fee | | $ - | $ (105,451) | $ (105,451) | $ - | | | | | $ - | $ (105,451) | $ - | $ (105,451) | $ (105,451) | | | | | | $ - | $ (105,451) | $ - |
| 221 | 310001 | Land Rights | | - | - | - | - | | | | | - | - | - | - | - | | | | | | - | - | - |
| 222 | 311000 | Structures & Improvements | | - | 25,547,403 | 25,547,403 | 1,355,545 | | | | | 1,355,545 | 26,902,949 | - | 26,892,586 | 26,892,586 | | | | | | - | 26,892,586 | (10,363) |
| 223 | 312000 | Boiler Plant Equipment | | - | 6,791,422 | 6,791,422 | 611,165 | | | | | 611,165 | 7,402,588 | - | 7,380,298 | 7,380,298 | | | | | | - | 7,380,298 | (22,290) |
| 224 | 312001 | Boiler Plant Equipment - Unit Train | | - | 13,950,505 | 13,950,505 | 283,220 | | | | | 283,220 | 14,233,724 | - | 14,233,724 | 14,233,724 | | | | | | - | 14,233,724 | (0) |
| 225 | 312002 | Boiler Plant Equipment (AQC) | | - | 8,214,038 | 8,214,038 | 1,524,030 | | | | | 1,524,030 | 9,738,068 | - | 8,867,091 | 8,867,091 | | | | | | - | 8,867,091 | (870,977) |
| 226 | 314000 | Turbogenerator Units | | - | 1,044,958 | 1,044,958 | 46,018 | | | | | 46,018 | 1,090,975 | - | 1,090,847 | 1,090,847 | | | | | | - | 1,090,847 | (128) |
| 227 | 315000 | Accessory Electric Equipment | | - | 2,546,092 | 2,546,092 | 83,274 | | | | | 83,274 | 2,629,366 | - | 2,629,434 | 2,629,434 | | | | | | - | 2,629,434 | 69 |
| 228 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 714,554 | 714,554 | | | | | | - | 714,554 | 714,554 |
| 229 | 315010 | Computer Hardware | 31600 | | | - | | | | | | - | - | - | 221,231 | 221,231 | | | | | | - | 221,231 | 221,231 |
| 230 | 315010 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | 122,958 | 122,958 | | | | | (6,528) | (6,528) | 116,431 | 116,431 |
| 231 | 315020 | Computer Software 5 yrs | 31600 | | | - | | | | | | - | - | - | 72,442 | 72,442 | | | | | | - | 72,442 | 72,442 |
| 232 | 316000 | Misc. Power Plant Equipment | | - | 3,752,358 | 3,752,358 | 138,294 | | | | | 138,294 | 3,890,652 | - | 3,568,105 | 3,568,105 | | | | | | - | 3,568,105 | (322,547) |
| 233 | | TOTAL PRODUCTION-LAWRENCE COMMON | | **$ -** | **$ 61,741,325** | **$ 61,741,325** | **$ 4,041,547** | **$ -** | | | | **$ 4,041,547** | **$ 65,782,871** | **$ -** | **$ 65,687,819** | **$ 65,687,819** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (6,528)** | **$ (6,528)** | **$ 65,681,292** | **$ (101,579)** |
| 234 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 235 | RETIRED | **PRODUCTION-LAWRENCE UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 236 | 311000 | Structures & Improvements | | $ - | $ 18,912 | $ 18,912 | $ - | | | | | $ - | $ 18,912 | $ - | $ 18,912 | $ 18,912 | | | | | | $ - | $ 18,912 | $ - |
| 237 | 312000 | Boiler Plant Equipment | | - | (143,149) | (143,149) | - | | | | | - | (143,149) | - | (143,149) | (143,149) | | | | | | - | (143,149) | - |
| 238 | 312002 | Boiler Plant Equipment (AQC) | | - | 49,979 | 49,979 | - | | | | | - | 49,979 | - | 49,979 | 49,979 | | | | | | - | 49,979 | - |
| 239 | 314000 | Turbogenerator Units | | - | (215,058) | (215,058) | - | | | | | - | (215,058) | - | (286,279) | (286,279) | | | | | | - | (286,279) | (71,222) |
| 240 | 315000 | Accessory Electric Equipment | | - | 1,025 | 1,025 | - | | | | | - | 1,025 | - | 1,025 | 1,025 | | | | | | - | 1,025 | - |
| 241 | 316000 | Misc. Power Plant Equipment | | - | 5,966 | 5,966 | - | | | | | - | 5,966 | - | 5,966 | 5,966 | | | | | | - | 5,966 | - |
| 242 | | TOTAL PRODUCTION-LAWRENCE UNIT 3 | | **$ -** | **$ (282,325)** | **$ (282,325)** | **$ -** | **$ -** | | | | **$ -** | **$ (282,325)** | **$ -** | **$ (353,547)** | **$ (353,547)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (353,547)** | **$ (71,222)** |
| 243 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 244 | | **PRODUCTION-LAWRENCE UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 245 | 311000 | Structures & Improvements | | $ - | $ 10,896,603 | $ 10,896,603 | $ 957,162 | | | | | 957,162 | 11,853,766 | $ - | $ 11,853,579 | $ 11,853,579 | | | | | | $ - | $ 11,853,579 | $ (187) |
| 246 | 312000 | Boiler Plant Equipment | | - | 30,132,086 | 30,132,086 | 1,513,177 | | | | | 1,513,177 | 31,645,263 | - | 31,537,979 | 31,537,979 | | | | | | - | 31,537,979 | (107,284) |
| 247 | 312002 | Boiler Plant Equipment (AQC) | | - | 44,569,353 | 44,569,353 | 4,670,933 | | | | | 4,670,933 | 49,240,286 | - | 48,827,868 | 48,827,868 | | | | | | - | 48,827,868 | (412,418) |
| 248 | 314000 | Turbogenerator Units | | - | 11,951,781 | 11,951,781 | 850,351 | | | | | 850,351 | 12,802,133 | - | 11,311,097 | 11,311,097 | | | | | | - | 11,311,097 | (1,491,036) |
| 249 | 315000 | Accessory Electric Equipment | | - | 12,864,038 | 12,864,038 | 777,067 | | | | | 777,067 | 13,641,105 | - | 13,639,350 | 13,639,350 | | | | | | - | 13,639,350 | (1,755) |
| 250 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 419,879 | 419,879 | | | | | | - | 419,879 | 419,879 |
| 251 | 315020 | Computer Software 5 yrs | 31600 | | | - | | | | | | - | - | - | 18,058 | 18,058 | | | | | | - | 18,058 | 18,058 |
| 252 | 316000 | Misc. Power Plant Equipment | | - | 369,998 | 369,998 | 108,988 | | | | | 108,988 | 478,986 | - | 460,928 | 460,928 | | | | | | - | 460,928 | (18,058) |
| 253 | | TOTAL PRODUCTION-LAWRENCE UNIT 4 | | **$ -** | **$ 110,783,859** | **$ 110,783,859** | **$ 8,877,679** | **$ -** | | | | **$ 8,877,679** | **$ 119,661,538** | **$ -** | **$ 118,068,739** | **$ 118,068,739** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 118,068,739** | **$ (1,592,799)** |
| 254 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 255 | | **PRODUCTION-LAWRENCE UNIT 5** | | | | | | | | | | | | | | | | | | | | | | | |
| 256 | 311000 | Structures & Improvements | | $ - | $ 14,783,006 | $ 14,783,006 | $ 624,325 | | | | | 624,325 | 15,407,331 | $ - | $ 15,403,188 | $ 15,403,188 | | | | | | $ - | $ 15,403,188 | $ (4,143) |
| 257 | 312000 | Boiler Plant Equipment | | - | 39,952,147 | 39,952,147 | 1,189,791 | | | | | 1,189,791 | 41,141,938 | - | 40,744,044 | 40,744,044 | | | | | | - | 40,744,044 | (397,894) |
| 258 | 312002 | Boiler Plant Equipment (AQC) | | - | 64,513,181 | 64,513,181 | 2,899,356 | | | | | 2,899,356 | 67,412,537 | - | 67,105,996 | 67,105,996 | | | | | | - | 67,105,996 | (306,541) |
| 259 | 314000 | Turbogenerator Units | | - | 38,001,745 | 38,001,745 | 1,190,556 | | | | | 1,190,556 | 39,192,301 | - | 38,339,458 | 38,339,458 | | | | | | - | 38,339,458 | (852,843) |
| 260 | 315000 | Accessory Electric Equipment | | - | 13,752,229 | 13,752,229 | 513,723 | | | | | 513,723 | 14,265,952 | - | 14,129,513 | 14,129,513 | | | | | | - | 14,129,513 | (136,439) |
| 261 | 315010 | Computer Hardware | 31202 | | | - | | | | | | - | - | - | 288,107 | 288,107 | | | | | | - | 288,107 | 288,107 |
| 262 | 315020 | Computer Software 5 yrs | 31600 | | | - | | | | | | - | - | - | 39,278 | 39,278 | | | | | | - | 39,278 | 39,278 |
| 263 | 316000 | Misc. Power Plant Equipment | | - | 608,640 | 608,640 | 88,904 | | | | | 88,904 | 697,544 | - | 629,859 | 629,859 | | | | | | - | 629,859 | (67,685) |
| 264 | | TOTAL PRODUCTION-LAWRENCE UNIT 5 | | **$ -** | **$ 171,610,949** | **$ 171,610,949** | **$ 6,506,654** | **$ -** | | | | **$ 6,506,654** | **$ 178,117,603** | **$ -** | **$ 176,679,443** | **$ 176,679,443** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 176,679,443** | **$ (1,438,160)** |
| 265 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 266 | RETIRED | **PRODUCTION-TECUMSEH COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 267 | 310000 | Land In Fee | | $ - | $ (51,615) | $ (51,615) | $ - | | | | | $ - | $ (51,615) | $ - | $ (51,615) | $ (51,615) | | | | | | $ - | $ (51,615) | $ - |
| 268 | 311000 | Structures & Improvements | | - | 1,064,347 | 1,064,347 | - | | | | | - | 1,064,347 | - | 1,064,347 | 1,064,347 | | | | | | - | 1,064,347 | - |
| 269 | 312000 | Boiler Plant Equipment | | - | 504,547 | 504,547 | - | | | | | - | 504,547 | - | 504,565 | 504,565 | | | | | | - | 504,565 | 19 |
| 270 | 312001 | Boiler Plant Equipment - Unit Train | | - | (1,238,434) | (1,238,434) | - | | | | | - | (1,238,434) | - | (37,479) | (37,479) | | | | | | - | (37,479) | 1,200,955 |
| 271 | 312002 | Boiler Plant Equipment (AQC) | | - | (37,479) | (37,479) | - | | | | | - | (37,479) | - | (1,238,434) | (1,238,434) | | | | | | - | (1,238,434) | (1,200,955) |
| 272 | 314000 | Turbogenerator Units | | - | (52,661) | (52,661) | - | | | | | - | (52,661) | - | (52,661) | (52,661) | | | | | | - | (52,661) | - |
| 273 | 315000 | Accessory Electric Equipment | | - | 580,771 | 580,771 | - | | | | | - | 580,771 | - | 580,771 | 580,771 | | | | | | - | 580,771 | - |
| 274 | 316000 | Misc. Power Plant Equipment | | - | 224,195 | 224,195 | - | | | | | - | 224,195 | - | 224,195 | 224,195 | | | | | | - | 224,195 | - |
| 275 | | TOTAL PRODUCTION-TECUMSEH COMMON | | **$ -** | **$ 993,670** | **$ 993,670** | **$ -** | **$ -** | | | | **$ -** | **$ 993,670** | **$ -** | **$ 993,688** | **$ 993,688** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 993,688** | **$ 19** |
| 276 | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Cree Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 277 | RETIRED | **PRODUCTION-TECUMSEH UNIT 7** | | | | | | | | | | | | | | | | | | | | | | | |
| 278 | 311000 | Structures & Improvements | | $ - | $ 261,559 | $ 261,559 | $ - | | | | | - | 261,559 | $ - | $ 261,559 | $ 261,559 | | | | | | | $ - | $ 261,559 | $ - |
| 279 | 312000 | Boiler Plant Equipment | | - | 1,569,858 | 1,569,858 | - | | | | | - | 1,569,858 | - | 1,569,858 | 1,569,858 | | | | | | | - | 1,569,858 | - |
| 280 | 312002 | Boiler Plant Equipment (AQC) | | - | 1,500,943 | 1,500,943 | - | | | | | - | 1,500,943 | - | 1,500,943 | 1,500,943 | | | | | | | - | 1,500,943 | - |
| 281 | 314000 | Turbogenerator Units | | - | (7,323,035) | (7,323,035) | - | | | | | - | (7,323,035) | - | (7,323,035) | (7,323,035) | | | | | | | - | (7,323,035) | - |
| 282 | 315000 | Accessory Electric Equipment | | - | (5,873,713) | (5,873,713) | - | | | | | - | (5,873,713) | - | (5,873,713) | (5,873,713) | | | | | | | - | (5,873,713) | - |
| 283 | 316000 | Misc. Power Plant Equipment | | - | (191,783) | (191,783) | - | | | | | - | (191,783) | - | (191,783) | (191,783) | | | | | | | - | (191,783) | - |
| 284 | | TOTAL PRODUCTION-TECUMSEH UNIT 7 | | **$ -** | **$ (10,056,171)** | **$ (10,056,171)** | **$ -** | **$ -** | | | | **$ -** | **$ (10,056,171)** | **$ -** | **$ (10,056,171)** | **$ (10,056,171)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (10,056,171)** | **$ -** |
| 285 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 286 | RETIRED | **PRODUCTION-TECUMSEH UNIT 8** | | | | | | | | | | | | | | | | | | | | | | | |
| 287 | 311000 | Structures & Improvements | | $ - | $ (240,237) | $ (240,237) | $ - | | | | | - | (240,237) | $ - | $ (240,237) | $ (240,237) | | | | | | | $ - | $ (240,237) | $ - |
| 288 | 312000 | Boiler Plant Equipment | | - | (30,910,548) | (30,910,548) | - | | | | | - | (30,910,548) | - | (30,910,548) | (30,910,548) | | | | | | | - | (30,910,548) | - |
| 289 | 312002 | Boiler Plant Equipment (AQC) | | - | (7,082,162) | (7,082,162) | - | | | | | - | (7,082,162) | - | (7,082,162) | (7,082,162) | | | | | | | - | (7,082,162) | - |
| 290 | 314000 | Turbogenerator Units | | - | (2,316,528) | (2,316,528) | - | | | | | - | (2,316,528) | - | (2,316,528) | (2,316,528) | | | | | | | - | (2,316,528) | - |
| 291 | 315000 | Accessory Electric Equipment | | - | (183,002) | (183,002) | - | | | | | - | (183,002) | - | (183,002) | (183,002) | | | | | | | - | (183,002) | - |
| 292 | 316000 | Misc. Power Plant Equipment | | - | (86,888) | (86,888) | - | | | | | - | (86,888) | - | (86,888) | (86,888) | | | | | | | - | (86,888) | - |
| 293 | | TOTAL PRODUCTION-TECUMSEH UNIT 8 | | **$ -** | **$ (40,819,365)** | **$ (40,819,365)** | **$ -** | **$ -** | | | | **$ -** | **$ (40,819,365)** | **$ -** | **$ (40,819,365)** | **$ (40,819,365)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (40,819,365)** | **$ -** |
| 294 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 295 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 296 | | **TOTAL STEAM & CT's - PRODUCTON IN SVC** | | **$ 741,545,666** | **$ 1,034,823,815** | **$ 1,776,369,481** | **$ 120,376,931** | **$ -** | | | | **$ 120,376,931** | **$ 1,896,746,412** | **$ 798,865,625** | **$ 1,079,085,694** | **$ 1,877,951,320** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (105,499)** | **$ (105,499)** | **$ 1,877,845,820** | **$ (18,900,592)** |
| 297 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 298 | **NUCLEAR PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | | |
| 299 | 320000 | Land In Fee | | $ - | $ - | $ - | $ - | | | | | $ - | $ - | $ - | $ - | $ - | | | | | | $ - | $ - | $ - | $ - |
| 300 | 320001 | Land Rights | | - | - | - | - | | | | | - | - | - | - | - | | | | | | - | - | - | - |
| 301 | 321000 | Structures & Improvements | | 302,522,870 | - | 302,522,870 | 6,793,007 | | | | | 6,793,007 | 309,315,877 | 307,586,150 | - | 307,586,150 | | | | | | - | - | 307,586,150 | (1,729,727) |
| 302 | 322000 | Reactor Plant Equipment | | 517,985,166 | - | 517,985,166 | 17,448,444 | | | | | 17,448,444 | 535,433,610 | 535,448,531 | - | 535,448,531 | | | | | | - | - | 535,448,531 | 14,921 |
| 303 | 323000 | Turbogenerator Units | | 80,949,286 | - | 80,949,286 | 4,109,303 | | | | | 4,109,303 | 85,058,589 | 85,058,589 | - | 85,058,589 | | | | | | - | - | 85,058,589 | (0) |
| 304 | 324000 | Accessory Electric Equipment | | 94,572,497 | - | 94,572,497 | 2,539,354 | | | | | 2,539,354 | 97,111,851 | 96,679,954 | - | 96,679,954 | | | | | | - | - | 96,679,954 | (431,897) |
| 305 | 324010 | Computer Hardware | 32400 | | | - | | | | | | - | - | 319,461 | - | 319,461 | | | | | | - | - | 319,461 | 319,461 |
| 306 | 324010 | Computer Hardware | 32500 | | | - | | | | | | - | - | 25,727,525 | - | 25,727,525 | | | | | | - | - | 25,727,525 | 25,727,525 |
| 307 | 324010 | Computer Hardware | 39100 | | | - | | | | | | - | - | 1,334,240 | - | 1,334,240 | | | | | | (70,832) | (70,832) | 1,263,408 | 1,263,408 |
| 308 | 324010 | Computer Hardware | 39102 | | | - | | | | | | - | - | 9,774,937 | - | 9,774,937 | | | | | | (518,932) | (518,932) | 9,256,005 | 9,256,005 |
| 309 | 324020 | Computer Software 5 yrs | 30300 | | | - | | | | | | - | - | 27,256,376 | - | 27,256,376 | | | | | | (1,446,986) | (1,446,986) | 25,809,390 | 25,809,390 |
| 310 | 324020 | Computer Software 5 yrs | 30302 | | | - | | | | | | - | - | 2,522,345 | - | 2,522,345 | | | | | | (133,906) | (133,906) | 2,388,439 | 2,388,439 |
| 311 | 324020 | Computer Software 5 yrs | 30305 | | | - | | | | | | - | - | 3,228,661 | - | 3,228,661 | | | | | | (171,403) | (171,403) | 3,057,258 | 3,057,258 |
| 312 | 324023 | Computer Software 10 yrs | 30303 | | | - | | | | | | - | - | 5,513,111 | - | 5,513,111 | | | | | | (292,680) | (292,680) | 5,220,431 | 5,220,431 |
| 313 | 324030 | Communication Equipment | 32400 | | | - | | | | | | - | - | 114,292 | - | 114,292 | | | | | | - | - | 114,292 | 114,292 |
| 314 | 324030 | Communication Equipment | 32500 | | | - | | | | | | - | - | 6,873,945 | - | 6,873,945 | | | | | | - | - | 6,873,945 | 6,873,945 |
| 315 | 324030 | Communication Equipment | 39700 | | | - | | | | | | - | - | 197,694 | - | 197,694 | | | | | | (10,495) | (10,495) | 187,199 | 187,199 |
| 316 | 325000 | Misc Power Plant Equipment | | 56,486,235 | - | 56,486,235 | 2,936,896 | | | | | 2,936,896 | 59,423,131 | 26,609,924 | - | 26,609,924 | | | | | | - | - | 26,609,924 | (32,813,206) |
| 317 | | **TOTAL PROD PLT- NUCLEAR - WOLF CREEK** | | **$ 1,052,516,054** | **$ -** | **$ 1,052,516,054** | **$ 33,827,004** | **$ -** | | | | **$ 33,827,004** | **$ 1,086,343,058** | **$ 1,134,245,737** | **$ -** | **$ 1,134,245,737** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (2,645,234)** | **$ (2,645,234)** | **$ 1,131,600,502** | **$ 45,257,444** |
| 318 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 319 | **OTHER PRODUCTION** | | | | | | | | | | | | | | | | | | | | | | | | |
| 320 | **KGE** | | | | | | | | | | | | | | | | | | | | | | | | |
| 321 | | **OTHER PRODUCTION - GORDAN EVANS - CT** | | | | | | | | | | | | | | | | | | | | | | | |
| 322 | 344000 | Generators | | $ 925,069 | $ - | $ 925,069 | $ 25,200 | | | | | $ 25,200 | $ 950,269 | $ 947,456 | $ - | $ 947,456 | | | | | | $ - | $ - | $ 947,456 | $ (2,813) |
| 323 | 345010 | Computer Hardware | 39102 | - | - | - | - | | | | | - | - | 35,660 | - | 35,660 | | | | | | (1,893) | (1,893) | 33,767 | 33,767 |
| 324 | | TOTAL OTHER PRODUCTION - GORDAN EVANS - CT | | **$ 925,069** | **$ -** | **$ 925,069** | **$ 25,200** | **$ -** | | | | **$ 25,200** | **$ 950,269** | **$ 983,115** | **$ -** | **$ 983,115** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (1,893)** | **$ (1,893)** | **$ 981,222** | **$ 30,954** |
| 325 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 326 | **KPL** | | | | | | | | | | | | | | | | | | | | | | | | |
| 327 | RETIRED | **OTHER PRODUCTION-ABILENE GAS TURBINE** | | | | | | | | | | | | | | | | | | | | | | | |
| 328 | 340000 | Land In Fee | | $ - | $ (0) | $ (0) | $ - | | | | | $ - | $ (0) | $ - | $ (0) | $ (0) | | | | | | $ - | $ (0) | $ - |
| 329 | 340001 | Land Rights | | - | 2 | 2 | - | | | | | - | 2 | - | 1 | 1 | | | | | | - | 1 | (0) |
| 330 | 341000 | Structures & Improvements | | - | (24,484) | (24,484) | - | | | | | - | (24,484) | - | (24,484) | (24,484) | | | | | | - | (24,484) | - |
| 331 | 342000 | Fuel Holders, Producers & Acce | | - | (5,642) | (5,642) | - | | | | | - | (5,642) | - | (5,642) | (5,642) | | | | | | - | (5,642) | - |
| 332 | 344000 | Generators | | - | (291,981) | (291,981) | - | | | | | - | (291,981) | - | (291,981) | (291,981) | | | | | | - | (291,981) | - |
| 333 | 345000 | Accessory Electric Equipment | | - | (26,387) | (26,387) | - | | | | | - | (26,387) | - | (26,387) | (26,387) | | | | | | - | (26,387) | - |
| 334 | 346000 | Misc Power Plant Equipment | | - | (5,721) | (5,721) | - | | | | | - | (5,721) | - | (5,721) | (5,721) | | | | | | - | (5,721) | - |
| 335 | | TOTAL OTHER PRODUCTION-ABILENE GAS TURBINE | | **$ -** | **$ (354,213)** | **$ (354,213)** | **$ -** | **$ -** | | | | **$ -** | **$ (354,213)** | **$ -** | **$ (354,214)** | **$ (354,214)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (354,214)** | **$ (0)** |
| 336 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 337 | | **OTHER PRODUCTION-EMPORIA GT COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 338 | 340000 | Land In Fee | | $ - | $ (0) | $ (0) | $ - | | | | | $ - | $ (0) | $ - | $ (0) | $ (0) | | | | | | $ - | $ - | $ (0) |
| 339 | 341000 | Structures & Improvements | | - | 7,117,917 | 7,117,917 | 221,506 | | | | | 221,506 | 7,339,422 | - | 7,340,681 | 7,340,681 | | | | | | - | 7,340,681 | 1,259 |
| 340 | 342000 | Fuel Holders, Producers & Acce | | - | 73,234 | 73,234 | 3,448 | | | | | 3,448 | 76,683 | - | 64,970 | 64,970 | | | | | | - | 64,970 | (11,712) |
| 341 | 344000 | Generators | | - | 2,788,576 | 2,788,576 | 185,593 | | | | | 185,593 | 2,974,169 | - | 2,849,019 | 2,849,019 | | | | | | - | 2,849,019 | (125,150) |
| 342 | 345000 | Accessory Electric Equipment | | - | 2,894,059 | 2,894,059 | 101,528 | | | | | 101,528 | 2,995,587 | - | 2,995,587 | 2,995,587 | | | | | | - | 2,995,587 | 0 |
| 343 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 11,707 | 11,707 | | | | | | - | 11,707 | 11,707 |
| 344 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 124,845 | 124,845 | | | | | | - | 124,845 | 124,845 |
| 345 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 209,041 | 209,041 | | | | | | - | 209,041 | 209,041 |
| 346 | 346000 | Misc Power Plant Equipment | | - | 2,702,616 | 2,702,616 | 101,646 | | | | | 101,646 | 2,804,262 | - | 2,595,221 | 2,595,221 | | | | | | - | 2,595,221 | (209,041) |
| 347 | | TOTAL OTHER PRODUCTION-EMPORIA GT COMMON | | **$ -** | **$ 15,576,402** | **$ 15,576,402** | **$ 613,721** | **$ -** | | | | **$ 613,721** | **$ 16,190,123** | **$ -** | **$ 16,191,071** | **$ 16,191,071** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 16,191,071** | **$ 948** |
| 348 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 349 | | **OTHER PRODUCTION-EMPORIA GT UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 350 | 341000 | Structures & Improvements | | $ - | $ 114,456 | $ 114,456 | $ 3,503 | | | | | $ 3,503 | $ 117,960 | $ - | $ 117,960 | $ 117,960 | | | | | | $ - | $ 117,960 | $ (0) |
| 351 | 342000 | Fuel Holders, Producers & Acce | | - | 279,340 | 279,340 | 12,324 | | | | | 12,324 | 291,664 | - | 207,105 | 207,105 | | | | | | - | 207,105 | (84,559) |
| 352 | 344000 | Generators | | - | 5,356,675 | 5,356,675 | 354,496 | | | | | 354,496 | 5,711,172 | - | 5,711,172 | 5,711,172 | | | | | | - | 5,711,172 | (0) |
| 353 | 345000 | Accessory Electric Equipment | | - | 2,132,703 | 2,132,703 | 64,999 | | | | | 64,999 | 2,197,702 | - | 2,197,702 | 2,197,702 | | | | | | - | 2,197,702 | (0) |
| 354 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 84,495 | 84,495 | | | | | | - | 84,495 | 84,495 |
| 355 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 53,196 | 53,196 | | | | | | - | 53,196 | 53,196 |
| 356 | 346000 | Misc Power Plant Equipment | | - | 52,647 | 52,647 | 1,605 | | | | | 1,605 | 54,252 | - | 1,056 | 1,056 | | | | | | - | 1,056 | (53,196) |
| 357 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 1 | | **$ -** | **$ 7,935,822** | **$ 7,935,822** | **$ 436,927** | **$ -** | | | | **$ 436,927** | **$ 8,372,749** | **$ -** | **$ 8,372,685** | **$ 8,372,685** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 8,372,685** | **$ (65)** |
| 358 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 359 | | **OTHER PRODUCTION-EMPORIA GT UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 360 | 341000 | Structures & Improvements | | $ - | $ 114,757 | $ 114,757 | $ 3,502 | | | | | $ 3,502 | $ 118,259 | $ - | $ 118,259 | $ 118,259 | | | | | | $ - | $ 118,259 | $ 0 |
| 361 | 342000 | Fuel Holders, Producers & Acce | | - | 159,248 | 159,248 | 9,040 | | | | | 9,040 | 168,288 | - | 98,696 | 98,696 | | | | | | - | 98,696 | (69,592) |
| 362 | 344000 | Generators | | - | 6,032,041 | 6,032,041 | 448,938 | | | | | 448,938 | 6,480,979 | - | 6,480,979 | 6,480,979 | | | | | | - | 6,480,979 | (0) |
| 363 | 345000 | Accessory Electric Equipment | | - | 639,229 | 639,229 | 19,682 | | | | | 19,682 | 658,911 | - | 658,911 | 658,911 | | | | | | - | 658,911 | (0) |
| 364 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 69,592 | 69,592 | | | | | | - | 69,592 | 69,592 |
| 365 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 52,983 | 52,983 | | | | | | - | 52,983 | 52,983 |
| 366 | 346000 | Misc Power Plant Equipment | | - | 51,420 | 51,420 | 1,563 | | | | | 1,563 | 52,983 | - | - | - | | | | | | - | - | (52,983) |
| 367 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 2 | | **$ -** | **$ 6,996,695** | **$ 6,996,695** | **$ 482,725** | **$ -** | | | | **$ 482,725** | **$ 7,479,421** | **$ -** | **$ 7,479,421** | **$ 7,479,421** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 7,479,421** | **$ 0** |
| 368 | | | | | | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Creek Wind Farm | Persimmon RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 369 | | **OTHER PRODUCTION-EMPORIA GT UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 370 | 341000 | Structures & Improvements | | $ - | $ 114,482 | $ 114,482 | $ 3,503 | | | | | $ 3,503 | $ 117,986 | $ - | $ - | $ 117,986 | | | | | | | $ - | $ 117,986 | $ 0 |
| 371 | 342000 | Fuel Holders, Producers & Acce | | - | 134,397 | 134,397 | 9,147 | | | | | 9,147 | 143,544 | - | 83,942 | 83,942 | | | | | | | - | 83,942 | (59,602) |
| 372 | 344000 | Generators | | - | 7,339,500 | 7,339,500 | 416,827 | | | | | 416,827 | 7,756,328 | - | 7,758,488 | 7,758,488 | | | | | | | - | 7,758,488 | 2,160 |
| 373 | 345000 | Accessory Electric Equipment | | - | 2,018,076 | 2,018,076 | 61,485 | | | | | 61,485 | 2,079,562 | - | 2,079,562 | 2,079,562 | | | | | | | - | 2,079,562 | (0) |
| 374 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 59,602 | 59,602 | | | | | | | - | 59,602 | 59,602 |
| 375 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 69,252 | 69,252 | | | | | | | - | 69,252 | 69,252 |
| 376 | 346000 | Misc Power Plant Equipment | | - | 67,204 | 67,204 | 2,048 | | | | | 2,048 | 69,252 | - | - | - | | | | | | | - | - | (69,252) |
| 377 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 3 | | $ - | $ 9,673,660 | $ 9,673,660 | $ 493,010 | $ - | | | | $ 493,010 | $ 10,166,671 | $ - | $ 10,168,831 | $ 10,168,831 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,168,831 | $ 2,160 |
| 378 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 379 | | **OTHER PRODUCTION-EMPORIA GT UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 380 | 341000 | Structures & Improvements | | $ - | $ 114,774 | $ 114,774 | $ 3,502 | | | | | $ 3,502 | $ 118,276 | $ - | $ 118,276 | $ 118,276 | | | | | | | $ - | $ 118,276 | $ (0) |
| 381 | 342000 | Fuel Holders, Producers & Acce | | - | 184,654 | 184,654 | 9,044 | | | | | 9,044 | 193,698 | - | 115,268 | 115,268 | | | | | | | - | 115,268 | (78,430) |
| 382 | 344000 | Generators | | - | 6,972,828 | 6,972,828 | 383,121 | | | | | 383,121 | 7,355,949 | - | 7,354,275 | 7,354,275 | | | | | | | - | 7,354,275 | (1,673) |
| 383 | 345000 | Accessory Electric Equipment | | - | 533,970 | 533,970 | 16,466 | | | | | 16,466 | 550,437 | - | 550,437 | 550,437 | | | | | | | - | 550,437 | 0 |
| 384 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 78,383 | 78,383 | | | | | | | - | 78,383 | 78,383 |
| 385 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 69,423 | 69,423 | | | | | | | - | 69,423 | 69,423 |
| 386 | 346000 | Misc Power Plant Equipment | | - | 67,376 | 67,376 | 2,047 | | | | | 2,047 | 69,423 | - | - | - | | | | | | | - | - | (69,423) |
| 387 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 4 | | $ - | $ 7,873,602 | $ 7,873,602 | $ 414,180 | $ - | | | | $ 414,180 | $ 8,287,782 | $ - | $ 8,286,062 | $ 8,286,062 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,286,062 | $ (1,720) |
| 388 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 389 | | **OTHER PRODUCTION-EMPORIA GT UNIT 5** | | | | | | | | | | | | | | | | | | | | | | | |
| 390 | 341000 | Structures & Improvements | | $ - | $ 196,477 | $ 196,477 | $ 6,010 | | | | | $ 6,010 | $ 202,487 | $ - | $ 202,487 | $ 202,487 | | | | | | | $ - | $ 202,487 | $ (0) |
| 391 | 342000 | Fuel Holders, Producers & Acce | | - | 384,884 | 384,884 | 14,246 | | | | | 14,246 | 399,129 | - | 303,507 | 303,507 | | | | | | | - | 303,507 | (95,622) |
| 392 | 344000 | Generators | | - | 19,688,119 | 19,688,119 | 657,785 | | | | | 657,785 | 20,345,904 | - | 17,755,420 | 17,755,420 | | | | | | | - | 17,755,420 | (2,590,483) |
| 393 | 345000 | Accessory Electric Equipment | | - | 3,692,277 | 3,692,277 | 114,092 | | | | | 114,092 | 3,806,369 | - | 3,806,369 | 3,806,369 | | | | | | | - | 3,806,369 | (0) |
| 394 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 95,576 | 95,576 | | | | | | | - | 95,576 | 95,576 |
| 395 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 841,403 | 841,403 | | | | | | | - | 841,403 | 841,403 |
| 396 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 199,675 | 199,675 | | | | | | | - | 199,675 | 199,675 |
| 397 | 346000 | Misc Power Plant Equipment | | - | 198,744 | 198,744 | 9,707 | | | | | 9,707 | 208,452 | - | 8,777 | 8,777 | | | | | | | - | 8,777 | (199,675) |
| 398 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 5 | | $ - | $ 24,160,501 | $ 24,160,501 | $ 801,839 | $ - | | | | $ 801,839 | $ 24,962,341 | $ - | $ 23,213,214 | $ 23,213,214 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 23,213,214 | $ (1,749,127) |
| 399 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 400 | | **OTHER PRODUCTION-EMPORIA GT UNIT 6** | | | | | | | | | | | | | | | | | | | | | | | |
| 401 | 341000 | Structures & Improvements | | $ - | $ 200,336 | $ 200,336 | $ 6,629 | | | | | $ 6,629 | $ 206,965 | $ - | $ 206,965 | $ 206,965 | | | | | | | $ - | $ 206,965 | $ (0) |
| 402 | 342000 | Fuel Holders, Producers & Acce | | - | 404,296 | 404,296 | 15,987 | | | | | 15,987 | 420,284 | - | 337,271 | 337,271 | | | | | | | - | 337,271 | (83,013) |
| 403 | 344000 | Generators | | - | 15,627,530 | 15,627,530 | 629,801 | | | | | 629,801 | 16,257,331 | - | 15,488,561 | 15,488,561 | | | | | | | - | 15,488,561 | (768,770) |
| 404 | 345000 | Accessory Electric Equipment | | - | 3,009,639 | 3,009,639 | 100,156 | | | | | 100,156 | 3,109,795 | - | 3,109,795 | 3,109,795 | | | | | | | - | 3,109,795 | (0) |
| 405 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 82,927 | 82,927 | | | | | | | - | 82,927 | 82,927 |
| 406 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 768,856 | 768,856 | | | | | | | - | 768,856 | 768,856 |
| 407 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 60,858 | 60,858 | | | | | | | - | 60,858 | 60,858 |
| 408 | 346000 | Misc Power Plant Equipment | | - | 67,187 | 67,187 | 4,361 | | | | | 4,361 | 71,547 | - | 10,689 | 10,689 | | | | | | | - | 10,689 | (60,858) |
| 409 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 6 | | $ - | $ 19,308,988 | $ 19,308,988 | $ 756,934 | $ - | | | | $ 756,934 | $ 20,065,922 | $ - | $ 20,065,922 | $ 20,065,922 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,065,922 | $ (0) |
| 410 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 411 | | **OTHER PRODUCTION-EMPORIA GT UNIT 7** | | | | | | | | | | | | | | | | | | | | | | | |
| 412 | 341000 | Structures & Improvements | | $ - | $ 201,112 | $ 201,112 | $ 6,655 | | | | | $ 6,655 | $ 207,767 | $ - | $ 207,767 | $ 207,767 | | | | | | | $ - | $ 207,767 | $ 0 |
| 413 | 342000 | Fuel Holders, Producers & Acce | | - | 405,623 | 405,623 | 15,868 | | | | | 15,868 | 421,491 | - | 337,844 | 337,844 | | | | | | | - | 337,844 | (83,647) |
| 414 | 344000 | Generators | | - | 15,933,608 | 15,933,608 | 548,057 | | | | | 548,057 | 16,481,665 | - | 15,711,267 | 15,711,267 | | | | | | | - | 15,711,267 | (770,398) |
| 415 | 345000 | Accessory Electric Equipment | | - | 3,046,656 | 3,046,656 | 101,315 | | | | | 101,315 | 3,147,972 | - | 3,147,972 | 3,147,972 | | | | | | | - | 3,147,972 | (0) |
| 416 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 83,616 | 83,616 | | | | | | | - | 83,616 | 83,616 |
| 417 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 770,514 | 770,514 | | | | | | | - | 770,514 | 770,514 |
| 418 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | (10,689) | (10,689) | | | | | | | - | (10,689) | (10,689) |
| 419 | 346000 | Misc Power Plant Equipment | | - | (18,509) | (18,509) | 3,261 | | | | | 3,261 | (15,248) | - | (4,560) | (4,560) | | | | | | | - | (4,560) | 10,689 |
| 420 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 7 | | $ - | $ 19,568,491 | $ 19,568,491 | $ 675,156 | $ - | | | | $ 675,156 | $ 20,243,647 | $ - | $ 20,243,732 | $ 20,243,732 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,243,732 | $ 85 |
| 421 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 422 | | **OTHER PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 423 | 341000 | Structures & Improvements | | $ - | $ 3,236,656 | $ 3,236,656 | $ 77,263 | | | | | $ 77,263 | $ 3,313,919 | $ - | $ 3,313,919 | $ 3,313,919 | | | | | | | $ - | $ 3,313,919 | $ (0) |
| 424 | 342000 | Fuel Holders, Producers & Acce | | - | 1,779,715 | 1,779,715 | 33,647 | | | | | 33,647 | 1,813,362 | - | 1,813,139 | 1,813,139 | | | | | | | - | 1,813,139 | (223) |
| 425 | 344000 | Generators | | - | 288,169 | 288,169 | 22,499 | | | | | 22,499 | 310,668 | - | 321,567 | 321,567 | | | | | | | - | 321,567 | 10,899 |
| 426 | 345000 | Accessory Electric Equipment | | - | 94,227 | 94,227 | 13,092 | | | | | 13,092 | 107,319 | - | 107,319 | 107,319 | | | | | | | - | 107,319 | 0 |
| 427 | 345010 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | - | - | | | | | | | - | - | - |
| 428 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 87,584 | 87,584 | | | | | | | - | 87,584 | 87,584 |
| 429 | 346000 | Misc Power Plant Equipment | | - | 150,371 | 150,371 | 7,316 | | | | | 7,316 | 157,687 | - | 70,136 | 70,136 | | | | | | | - | 70,136 | (87,551) |
| 430 | | TOTAL OTHER PRODUCTION-GORDAN EVANS COMMON | | $ - | $ 5,549,137 | $ 5,549,137 | $ 153,816 | $ - | | | | $ 153,816 | $ 5,702,954 | $ - | $ 5,713,662 | $ 5,713,662 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,713,662 | $ 10,709 |
| 431 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 432 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 433 | 341000 | Structures & Improvements | | $ - | $ 951,772 | $ 951,772 | $ 17,859 | | | | | $ 17,859 | $ 969,631 | $ - | $ 969,631 | $ 969,631 | | | | | | | $ - | $ 969,631 | $ 0 |
| 434 | 342000 | Fuel Holders, Producers & Acce | | - | 238,796 | 238,796 | 6,765 | | | | | 6,765 | 245,561 | - | 179,059 | 179,059 | | | | | | | - | 179,059 | (66,502) |
| 435 | 344000 | Generators | | - | 12,550,622 | 12,550,622 | 329,291 | | | | | 329,291 | 12,879,913 | - | 12,233,844 | 12,233,844 | | | | | | | - | 12,233,844 | (646,069) |
| 436 | 345000 | Accessory Electric Equipment | | - | 2,528,270 | 2,528,270 | 61,593 | | | | | 61,593 | 2,589,862 | - | 2,589,862 | 2,589,862 | | | | | | | - | 2,589,862 | 0 |
| 437 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 66,371 | 66,371 | | | | | | | - | 66,371 | 66,371 |
| 438 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 129,035 | 129,035 | | | | | | | - | 129,035 | 129,035 |
| 439 | 346000 | Misc Power Plant Equipment | | - | 8,905 | 8,905 | 1,170 | | | | | 1,170 | 10,075 | - | 10,075 | 10,075 | | | | | | | - | 10,075 | (0) |
| 440 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 1 | | $ - | $ 16,278,364 | $ 16,278,364 | $ 416,677 | $ - | | | | $ 416,677 | $ 16,695,041 | $ - | $ 16,177,876 | $ 16,177,876 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,177,876 | $ (517,165) |
| 441 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 442 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 443 | 341000 | Structures & Improvements | | $ - | $ 951,734 | $ 951,734 | $ 17,859 | | | | | $ 17,859 | $ 969,593 | $ - | $ 969,593 | $ 969,593 | | | | | | | $ - | $ 969,593 | $ 0 |
| 444 | 342000 | Fuel Holders, Producers & Acce | | - | 315,349 | 315,349 | 7,920 | | | | | 7,920 | 323,268 | - | 248,012 | 248,012 | | | | | | | - | 248,012 | (75,256) |
| 445 | 344000 | Generators | | - | 13,414,589 | 13,414,589 | 298,850 | | | | | 298,850 | 13,713,438 | - | 12,843,765 | 12,843,765 | | | | | | | - | 12,843,765 | (869,673) |
| 446 | 345000 | Accessory Electric Equipment | | - | 2,918,030 | 2,918,030 | 60,851 | | | | | 60,851 | 2,978,882 | - | 2,978,882 | 2,978,882 | | | | | | | - | 2,978,882 | 0 |
| 447 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 75,143 | 75,143 | | | | | | | - | 75,143 | 75,143 |
| 448 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 134,378 | 134,378 | | | | | | | - | 134,378 | 134,378 |
| 449 | 346000 | Misc Power Plant Equipment | | - | 1,151 | 1,151 | 205 | | | | | 205 | 1,356 | - | 1,356 | 1,356 | | | | | | | - | 1,356 | (0) |
| 450 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 2 | | $ - | $ 17,600,853 | $ 17,600,853 | $ 385,684 | $ - | | | | $ 385,684 | $ 17,986,537 | $ - | $ 17,251,129 | $ 17,251,129 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,251,129 | $ (735,408) |
| 451 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 452 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 453 | 341000 | Structures & Improvements | | $ - | $ 1,719,551 | $ 1,719,551 | $ 33,121.6 | | | | | $ 33,122 | $ 1,752,673 | $ - | $ 1,752,456 | $ 1,752,456 | | | | | | | $ - | $ 1,752,456 | $ (216) |
| 454 | 342000 | Fuel Holders, Producers & Acce | | - | 453,671 | 453,671 | 10,960 | | | | | 10,960 | 464,631 | - | 366,827 | 366,827 | | | | | | | - | 366,827 | (97,804) |
| 455 | 344000 | Generators | | - | 22,016,231 | 22,016,231 | 569,043 | | | | | 569,043 | 22,585,274 | - | 18,847,047 | 18,847,047 | | | | | | | - | 18,847,047 | (3,738,227) |
| 456 | 345000 | Accessory Electric Equipment | | - | 7,411,360 | 7,411,360 | 145,901 | | | | | 145,901 | 7,557,261 | - | 7,509,434 | 7,509,434 | | | | | | | - | 7,509,434 | (47,826) |
| 457 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 97,722 | 97,722 | | | | | | | - | 97,722 | 97,722 |
| 458 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 251,208 | 251,208 | | | | | | | - | 251,208 | 251,208 |
| 459 | 346000 | Misc Power Plant Equipment | | - | 7,886 | 7,886 | 1,636 | | | | | 1,636 | 9,521 | - | 9,521 | 9,521 | | | | | | | - | 9,521 | 0 |
| 460 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 3 | | $ - | $ 31,608,699 | $ 31,608,699 | $ 760,661 | $ - | | | | $ 760,661 | $ 32,369,359 | $ - | $ 28,834,215 | $ 28,834,215 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 28,834,215 | $ (3,535,144) |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | Projected | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 461 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 462 | | **OTHER PROD-HUTCHINSON GAS TURBINES COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 463 | 340000 | Land In Fee | | $ - | $ (0) | $ (0) | $ - | | | | | $ - | $ (0) | $ - | $ (0) | $ (0) | | | | | | | $ - | $ (0) | $ - |
| 464 | 340001 | Land Rights | | - | 6 | 6 | - | | | | | - | 6 | - | 4 | 4 | | | | | | | - | 4 | (2) |
| 465 | 341000 | Structures & Improvements | | - | 4,470,179 | 4,470,179 | 242,627 | | | | | 242,627 | 4,712,806 | - | 4,712,806 | 4,712,806 | | | | | | | - | 4,712,806 | 0 |
| 466 | 342000 | Fuel Holders, Producers & Acce | | - | (310,705) | (310,705) | 101,399 | | | | | 101,399 | (209,306) | - | (310,705) | (310,705) | | | | | | | - | (310,705) | (101,399) |
| 467 | 344000 | Generators | | - | 13,422 | 13,422 | 20,135 | | | | | 20,135 | 33,558 | - | 33,558 | 33,558 | | | | | | | - | 33,558 | 0 |
| 468 | 345000 | Accessory Electric Equipment | | - | 1,177,277 | 1,177,277 | - | | | | | - | 1,177,277 | - | 1,150,936 | 1,150,936 | | | | | | | - | 1,150,936 | (26,341) |
| 469 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | (6,233) | (6,233) | | | | | | | - | (6,233) | (6,233) |
| 470 | 345010 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | 31,244 | 31,244 | | | | | | (1,659) | (1,659) | 29,585 | 29,585 |
| 471 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 12,266 | 12,266 | | | | | | | - | 12,266 | 12,266 |
| 472 | 346000 | Misc Power Plant Equipment | | - | 507,116 | 507,116 | 13,855 | | | | | 13,855 | 520,971 | - | 442,334 | 442,334 | | | | | | | - | 442,334 | (78,637) |
| 473 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES COMMON | | **$ -** | **$ 5,857,295** | **$ 5,857,295** | **$ 378,017** | **$ -** | | | | **$ 378,017** | **$ 6,235,311** | **$ -** | **$ 6,066,210** | **$ 6,066,210** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (1,659)** | **$ (1,659)** | **$ 6,064,551** | **$ (170,760)** |
| 474 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 475 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 476 | 341000 | Structures & Improvements | | $ - | $ 8,092 | $ 8,092 | $ - | | | | | $ - | $ 8,092 | $ - | $ 8,092 | $ 8,092 | | | | | | | $ - | $ 8,092 | $ - |
| 477 | 342000 | Fuel Holders, Producers & Acce | | - | 119,062 | 119,062 | 509 | | | | | 509 | 119,570 | - | 116,561 | 116,561 | | | | | | | - | 116,561 | (3,009) |
| 478 | 344000 | Generators | | - | 5,757,004 | 5,757,004 | 412,170 | | | | | 412,170 | 6,169,174 | - | 5,537,101 | 5,537,101 | | | | | | | - | 5,537,101 | (632,073) |
| 479 | 345000 | Accessory Electric Equipment | | - | 204,832 | 204,832 | 2,273 | | | | | 2,273 | 207,105 | - | 216,871 | 216,871 | | | | | | | - | 216,871 | 9,766 |
| 480 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | 3,060 | 3,060 | | | | | | | - | 3,060 | 3,060 |
| 481 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 331,933 | 331,933 | | | | | | | - | 331,933 | 331,933 |
| 482 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 2,861 | 2,861 | | | | | | | - | 2,861 | 2,861 |
| 483 | 346000 | Misc Power Plant Equipment | | - | 41,420 | 41,420 | 1,542 | | | | | 1,542 | 42,962 | - | 40,101 | 40,101 | | | | | | | - | 40,101 | (2,861) |
| 484 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1 | | **$ -** | **$ 6,130,410** | **$ 6,130,410** | **$ 416,493** | **$ -** | | | | **$ 416,493** | **$ 6,546,903** | **$ -** | **$ 6,256,579** | **$ 6,256,579** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 6,256,579** | **$ (290,324)** |
| 485 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 486 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 487 | 341000 | Structures & Improvements | | $ - | $ 15,553 | $ 15,553 | $ - | | | | | $ - | $ 15,553 | $ - | $ 15,553 | $ 15,553 | | | | | | | $ - | $ 15,553 | $ - |
| 488 | 342000 | Fuel Holders, Producers & Acce | | - | 114,992 | 114,992 | - | | | | | - | 114,992 | - | 114,992 | 114,992 | | | | | | | - | 114,992 | - |
| 489 | 344000 | Generators | | - | 5,294,101 | 5,294,101 | 361,187 | | | | | 361,187 | 5,655,288 | - | 5,645,138 | 5,645,138 | | | | | | | - | 5,645,138 | (10,150) |
| 490 | 345000 | Accessory Electric Equipment | | - | 205,014 | 205,014 | 1,772 | | | | | 1,772 | 206,786 | - | 206,924 | 206,924 | | | | | | | - | 206,924 | 138 |
| 491 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 4,378 | 4,378 | | | | | | | - | 4,378 | 4,378 |
| 492 | 346000 | Misc Power Plant Equipment | | - | 24,630 | 24,630 | - | | | | | - | 24,630 | - | 24,630 | 24,630 | | | | | | | - | 24,630 | - |
| 493 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2 | | **$ -** | **$ 5,654,291** | **$ 5,654,291** | **$ 362,959** | **$ -** | | | | **$ 362,959** | **$ 6,017,250** | **$ -** | **$ 6,011,616** | **$ 6,011,616** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 6,011,616** | **$ (5,634)** |
| 494 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 495 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 496 | 341000 | Structures & Improvements | | $ - | $ 15,527 | $ 15,527 | $ - | | | | | $ - | $ 15,527 | $ - | $ 15,527 | $ 15,527 | | | | | | | $ - | $ 15,527 | $ - |
| 497 | 342000 | Fuel Holders, Producers & Acce | | - | 319,385 | 319,385 | 445 | | | | | 445 | 319,830 | - | 319,830 | 319,830 | | | | | | | - | 319,830 | (0) |
| 498 | 344000 | Generators | | - | 6,347,874 | 6,347,874 | 223,220 | | | | | 223,220 | 6,571,093 | - | 6,344,277 | 6,344,277 | | | | | | | - | 6,344,277 | (226,817) |
| 499 | 345000 | Accessory Electric Equipment | | - | 454,473 | 454,473 | 9,150 | | | | | 9,150 | 463,623 | - | 463,576 | 463,576 | | | | | | | - | 463,576 | (47) |
| 500 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 226,817 | 226,817 | | | | | | | - | 226,817 | 226,817 |
| 501 | 346000 | Misc Power Plant Equipment | | - | 24,659 | 24,659 | - | | | | | - | 24,659 | - | 24,659 | 24,659 | | | | | | | - | 24,659 | - |
| 502 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3 | | **$ -** | **$ 7,161,917** | **$ 7,161,917** | **$ 232,815** | **$ -** | | | | **$ 232,815** | **$ 7,394,733** | **$ -** | **$ 7,394,686** | **$ 7,394,686** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 7,394,686** | **$ (47)** |
| 503 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 504 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 505 | 341000 | Structures & Improvements | | $ - | $ 347,552 | $ 347,552 | $ - | | | | | $ - | $ 347,552 | $ - | $ 347,552 | $ 347,552 | | | | | | | $ - | $ 347,552 | $ - |
| 506 | 342000 | Fuel Holders, Producers & Acce | | - | (41,018) | (41,018) | - | | | | | - | (41,018) | - | (35,151) | (35,151) | | | | | | | - | (35,151) | 5,867 |
| 507 | 344000 | Generators | | - | 2,694,753 | 2,694,753 | - | | | | | - | 2,694,753 | - | 2,681,928 | 2,681,928 | | | | | | | - | 2,681,928 | (12,825) |
| 508 | 345000 | Accessory Electric Equipment | | - | 291,938 | 291,938 | - | | | | | - | 291,938 | - | 291,938 | 291,938 | | | | | | | - | 291,938 | - |
| 509 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 12,825 | 12,825 | | | | | | | - | 12,825 | 12,825 |
| 510 | 346000 | Misc Power Plant Equipment | | - | (4,730) | (4,730) | - | | | | | - | (4,730) | - | (4,730) | (4,730) | | | | | | | - | (4,730) | - |
| 511 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4 | | **$ -** | **$ 3,288,495** | **$ 3,288,495** | **$ -** | **$ -** | | | | **$ -** | **$ 3,288,495** | **$ -** | **$ 3,294,361** | **$ 3,294,361** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 3,294,361** | **$ 5,867** |
| 512 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 513 | | **OTHER PROD-SPRING CREEK GT COMMON** | | | | | | | | | | | | | | | | | | | | | | | |
| 514 | 340000 | Land In Fee | | $ - | $ (0) | $ (0) | $ - | | | | | $ - | $ (0) | $ - | $ (0) | $ (0) | | | | | | | $ - | $ (0) | $ - |
| 515 | 341000 | Structures & Improvements | | $ - | $ 13,524 | $ 13,524 | 619 | | | | | 619 | 14,143 | - | (2,069) | (2,069) | | | | | | | - | (2,069) | (16,212) |
| 516 | 342000 | Fuel Holders, Producers & Acce | | - | (10,834) | (10,834) | 1,350 | | | | | 1,350 | (9,484) | - | (300) | (300) | | | | | | | - | (300) | 9,184 |
| 517 | 344000 | Generators | | - | 197,496 | 197,496 | 51,095 | | | | | 51,095 | 248,591 | - | 225,616 | 225,616 | | | | | | | - | 225,616 | (22,975) |
| 518 | 345000 | Accessory Electric Equipment | | - | 20,819 | 20,819 | 12,616 | | | | | 12,616 | 33,435 | - | 33,500 | 33,500 | | | | | | | - | 33,500 | 65 |
| 519 | 345010 | Computer Hardware | 34200 | | | - | | | | | | - | - | - | (10,417) | (10,417) | | | | | | | - | (10,417) | (10,417) |
| 520 | 345010 | Computer Hardware | 34400 | | | - | | | | | | - | - | - | 24,319 | 24,319 | | | | | | | - | 24,319 | 24,319 |
| 521 | 345010 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | 1,718 | 1,718 | | | | | | (91) | (91) | 1,626 | 1,626 |
| 522 | 345030 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 16,495 | 16,495 | | | | | | | - | 16,495 | 16,495 |
| 523 | 345030 | Communication Equipment | 39700 | | | - | | | | | | - | - | - | 11,002 | 11,002 | | | | | | (584) | (584) | 10,418 | 10,418 |
| 524 | 346000 | Misc Power Plant Equipment | | - | 978,857 | 978,857 | 15,600 | | | | | 15,600 | 994,456 | - | 978,120 | 978,120 | | | | | | | - | 978,120 | (16,336) |
| 525 | | TOTAL OTHER PROD-SPRING CREEK GT COMMON | | **$ -** | **$ 1,199,862** | **$ 1,199,862** | **$ 81,280** | **$ -** | | | | **$ 81,280** | **$ 1,281,141** | **$ -** | **$ 1,277,984** | **$ 1,277,984** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (675)** | **$ (675)** | **$ 1,277,309** | **$ (3,832)** |
| 526 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 527 | | **OTHER PROD-SPRING CREEK GT UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 528 | 341000 | Structures & Improvements | | $ - | $ 1,477,833 | $ 1,477,833 | $ 21,770 | | | | | $ 21,770 | $ 1,499,603 | $ - | 1,480,750 | $ 1,480,750 | | | | | | | $ - | $ 1,480,750 | $ (18,853) |
| 529 | 342000 | Fuel Holders, Producers & Acce | | - | 309,159 | 309,159 | 4,547 | | | | | 4,547 | 313,705 | - | 313,705 | 313,705 | | | | | | | - | 313,705 | (0) |
| 530 | 344000 | Generators | | - | 20,231,498 | 20,231,498 | 332,644 | | | | | 332,644 | 20,564,141 | - | 20,340,455 | 20,340,455 | | | | | | | - | 20,340,455 | (223,687) |
| 531 | 345000 | Accessory Electric Equipment | | - | 1,518,088 | 1,518,088 | 37,315 | | | | | 37,315 | 1,555,403 | - | 1,555,403 | 1,555,403 | | | | | | | - | 1,555,403 | 0 |
| 532 | 346000 | Misc Power Plant Equipment | | - | (850) | (850) | 2,499 | | | | | 2,499 | 1,649 | - | 1,649 | 1,649 | | | | | | | - | 1,649 | (0) |
| 533 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 1 | | **$ -** | **$ 23,535,728** | **$ 23,535,728** | **$ 398,774** | **$ -** | | | | **$ 398,774** | **$ 23,934,502** | **$ -** | **$ 23,691,962** | **$ 23,691,962** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 23,691,962** | **$ (242,540)** |
| 534 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 535 | | **OTHER PROD-SPRING CREEK GT UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 536 | 341000 | Structures & Improvements | | $ - | $ 1,477,833 | $ 1,477,833 | $ 21,770 | | | | | $ 21,770 | $ 1,499,603 | $ - | 1,499,603 | $ 1,499,603 | | | | | | | $ - | $ 1,499,603 | $ (0) |
| 537 | 342000 | Fuel Holders, Producers & Acce | | - | 309,159 | 309,159 | 4,547 | | | | | 4,547 | 313,705 | - | 313,705 | 313,705 | | | | | | | - | 313,705 | (0) |
| 538 | 344000 | Generators | | - | 20,398,912 | 20,398,912 | 330,011 | | | | | 330,011 | 20,728,923 | - | 20,728,923 | 20,728,923 | | | | | | | - | 20,728,923 | (0) |
| 539 | 345000 | Accessory Electric Equipment | | - | 1,488,273 | 1,488,273 | 34,039 | | | | | 34,039 | 1,522,312 | - | 1,522,312 | 1,522,312 | | | | | | | - | 1,522,312 | (0) |
| 540 | 346000 | Misc Power Plant Equipment | | - | (876) | (876) | 2,433 | | | | | 2,433 | 1,556 | - | 1,556 | 1,556 | | | | | | | - | 1,556 | (0) |
| 541 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 2 | | **$ -** | **$ 23,673,301** | **$ 23,673,301** | **$ 392,799** | **$ -** | | | | **$ 392,799** | **$ 24,066,100** | **$ -** | **$ 24,066,100** | **$ 24,066,100** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 24,066,100** | **$ (0)** |
| 542 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 543 | | **OTHER PROD-SPRING CREEK GT UNIT 3** | | | | | | | | | | | | | | | | | | | | | | | |
| 544 | 341000 | Structures & Improvements | | $ - | $ 1,477,833 | $ 1,477,833 | $ 21,770 | | | | | | 1,499,603 | $ - | 1,499,603 | $ 1,499,603 | | | | | | | $ - | $ 1,499,603 | $ (0) |
| 545 | 342000 | Fuel Holders, Producers & Acce | | - | 309,159 | 309,159 | 4,547 | | | | | | 313,705 | - | 313,705 | 313,705 | | | | | | | - | 313,705 | (0) |
| 546 | 344000 | Generators | | - | 19,805,764 | 19,805,764 | 343,716 | | | | | | 20,149,480 | - | 20,149,480 | 20,149,480 | | | | | | | - | 20,149,480 | 0 |
| 547 | 345000 | Accessory Electric Equipment | | - | 1,890,754 | 1,890,754 | 73,651 | | | | | | 1,964,405 | - | 1,964,405 | 1,964,405 | | | | | | | - | 1,964,405 | 0 |
| 548 | 346000 | Misc Power Plant Equipment | | - | 929 | 929 | 1,394 | | | | | | 2,323 | - | 2,323 | 2,323 | | | | | | | - | 2,323 | 0 |
| 549 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 3 | | **$ -** | **$ 23,484,440** | **$ 23,484,440** | **$ 445,077** | **$ -** | | | | | **$ 23,929,517** | **$ -** | **$ 23,929,517** | **$ 23,929,517** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 23,929,517** | **$ 0** |
| 550 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 551 | | **OTHER PROD-SPRING CREEK GT UNIT 4** | | | | | | | | | | | | | | | | | | | | | | | |
| 552 | 341000 | Structures & Improvements | | $ - | $ 1,480,954 | $ 1,480,954 | $ 22,245 | | | | | | $ 1,503,199 | $ - | 1,503,199 | $ 1,503,199 | | | | | | | $ - | $ 1,503,199 | $ (0) |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Creek Wind Farm | Persimmon RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 553 | 342000 | Fuel Holders, Producers & Acce | | - | 309,159 | 309,159 | 4,547 | | | | | 4,547 | 313,705 | - | 313,705 | 313,705 | | | | | | | - | 313,705 | (0) |
| 554 | 344000 | Generators | | - | 20,271,374 | 20,271,374 | 336,439 | | | | | 336,439 | 20,607,812 | - | 20,607,812 | 20,607,812 | | | | | | | - | 20,607,812 | (0) |
| 555 | 345000 | Accessory Electric Equipment | | - | 1,498,510 | 1,498,510 | 34,118 | | | | | 34,118 | 1,532,629 | - | 1,532,629 | 1,532,629 | | | | | | | - | 1,532,629 | 0 |
| 556 | 346000 | Misc Power Plant Equipment | | - | 2,356 | 2,356 | 3,534 | | | | | 3,534 | 5,890 | - | 5,890 | 5,890 | | | | | | | - | 5,890 | (0) |
| 557 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 4 | | $ - | $ 23,562,353 | $ 23,562,353 | $ 400,883 | $ - | | | | $ 400,883 | $ 23,963,235 | $ - | $ 23,963,235 | $ 23,963,235 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 23,963,235 | $ (0) |
| 558 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 559 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | | | | | | |
| 560 | 341000 | Structures & Improvements | | $ - | $ 1,482 | $ 1,482 | $ - | | | | | $ - | $ 1,482 | $ - | 1,482 | $ 1,482 | | | | | | | $ - | $ 1,482 | $ - |
| 561 | 342000 | Fuel Holders, Producers & Acce | | - | 4,120 | 4,120 | - | | | | | - | 4,120 | - | 4,120 | 4,120 | | | | | | | - | 4,120 | - |
| 562 | 344000 | Generators | | - | 146,397 | 146,397 | - | | | | | - | 146,397 | - | 146,397 | 146,397 | | | | | | | - | 146,397 | - |
| 563 | 345000 | Accessory Electric Equipment | | - | 7,380 | 7,380 | - | | | | | - | 7,380 | - | 7,380 | 7,380 | | | | | | | - | 7,380 | - |
| 564 | 346000 | Misc Power Plant Equipment | | - | 32,164 | 32,164 | - | | | | | - | 32,164 | - | 32,164 | 32,164 | | | | | | | - | 32,164 | - |
| 565 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 1 | | $ - | $ 191,542 | $ 191,542 | $ - | $ - | | | | $ - | $ 191,542 | $ - | $ 191,542 | $ 191,542 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 191,542 | $ - |
| 566 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 567 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | | | | | | |
| 568 | 341000 | Structures & Improvements | | $ - | $ 1,475 | $ 1,475 | $ - | | | | | $ - | $ 1,475 | $ - | 1,475 | $ 1,475 | | | | | | | $ - | $ 1,475 | $ - |
| 569 | 342000 | Fuel Holders, Producers & Acce | | - | 5,089 | 5,089 | - | | | | | - | 5,089 | - | 5,089 | 5,089 | | | | | | | - | 5,089 | - |
| 570 | 344000 | Generators | | - | 125,980 | 125,980 | - | | | | | - | 125,980 | - | 125,980 | 125,980 | | | | | | | - | 125,980 | - |
| 571 | 345000 | Accessory Electric Equipment | | - | 424 | 424 | - | | | | | - | 424 | - | 424 | 424 | | | | | | | - | 424 | - |
| 572 | 346000 | Misc Power Plant Equipment | | - | 24,909 | 24,909 | - | | | | | - | 24,909 | - | 24,909 | 24,909 | | | | | | | - | 24,909 | - |
| 573 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 2 | | $ - | $ 157,877 | $ 157,877 | $ - | $ - | | | | $ - | $ 157,877 | $ - | $ 157,877 | $ 157,877 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 157,877 | $ - |
| 574 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 575 | | **PRODUCTION-WICHITA BATTERY** | | | | | | | | | | | | | | | | | | | | | | | |
| 576 | 341000 | Structures & Improvements | | $ - | $ 41,025 | $ 41,025 | $ 47,588 | | | | | $ 47,588 | $ 88,613 | $ - | $ - | $ - | | | | | | | $ - | $ - | $ (88,613) |
| 577 | 345000 | Accessory Electric Equipment | | - | 11,148 | 11,148 | 12,237 | | | | | 12,237 | 23,385 | - | - | - | | | | | | | - | - | (23,385) |
| 578 | 348000 | Other Prod Energy Storage Equip | | - | 126,860 | 126,860 | 190,350 | | | | | 190,350 | 317,210 | - | - | - | | | | | | | - | - | (317,210) |
| 579 | | TOTAL PRODUCTION-WICHITA BATTERY | | $ - | $ 179,033 | $ 179,033 | $ 250,175 | $ - | | | | $ 250,175 | $ 429,207 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (429,207) |
| 580 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 581 | | **PRODUCTION-CENTRAL PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | |
| 582 | 338200 | Land | 34000 | | | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | | | | | | $ - | $ - | $ - | $ - |
| 583 | 338210 | Structures | 34100 | | | - | | | | | | - | - | - | 7,645,459 | 7,645,459 | | | | | | - | - | 7,645,459 | 7,645,459 |
| 584 | 338210 | Structures | 34400 | | | - | | | | | | - | - | - | 8,802,936 | 8,802,936 | | | | | | - | - | 8,802,936 | 8,802,936 |
| 585 | 338210 | Structures | 34500 | | | - | | | | | | - | - | - | 347,494 | 347,494 | | | | | | - | - | 347,494 | 347,494 |
| 586 | 338210 | Structures | 34600 | | | - | | | | | | - | - | - | 1,194 | 1,194 | | | | | | - | - | 1,194 | 1,194 |
| 587 | 338230 | Turbines | 34400 | | | - | | | | | | - | - | - | 84,501,216 | 84,501,216 | | | | | | - | - | 84,501,216 | 84,501,216 |
| 588 | 338230 | Turbines | 34600 | | | - | | | | | | - | - | - | 20,386 | 20,386 | | | | | | - | - | 20,386 | 20,386 |
| 589 | 338240 | Towers & Fixtures | 34400 | | | - | | | | | | - | - | - | 24,147,429 | 24,147,429 | | | | | | - | - | 24,147,429 | 24,147,429 |
| 590 | 338240 | Towers & Fixtures | 34600 | | | - | | | | | | - | - | - | 191,562 | 191,562 | | | | | | - | - | 191,562 | 191,562 |
| 591 | 338260 | Collector System | 34500 | | | - | | | | | | - | - | - | 6,494,475 | 6,494,475 | | | | | | - | - | 6,494,475 | 6,494,475 |
| 592 | 338270 | Generator Step-Up (GSU) | 34400 | | | - | | | | | | - | - | - | 520,089 | 520,089 | | | | | | - | - | 520,089 | 520,089 |
| 593 | 338290 | Accessory Equipment | 34500 | | | - | | | | | | - | - | - | 6,946,506 | 6,946,506 | | | | | | - | - | 6,946,506 | 6,946,506 |
| 594 | 338300 | Computer Hardware | 34500 | | | - | | | | | | - | - | - | 318,004 | 318,004 | | | | | | - | - | 318,004 | 318,004 |
| 595 | 338300 | Computer Hardware | 34600 | | | - | | | | | | - | - | - | 226,542 | 226,542 | | | | | | - | - | 226,542 | 226,542 |
| 596 | 338300 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | 12,357 | 12,357 | | | | | | (656) | (656) | 11,701 | 11,701 |
| 597 | 338300 | Computer Hardware | 39700 | | | - | | | | | | - | - | - | 9,369 | 9,369 | | | | | | (497) | (497) | 8,871 | 8,871 |
| 598 | 338320 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 256,405 | 256,405 | | | | | | - | - | 256,405 | 256,405 |
| 599 | 338330 | Misc Power Plant Equipment | 34600 | | | - | | | | | | - | - | - | 292,491 | 292,491 | | | | | | - | - | 292,491 | 292,491 |
| 600 | 340000 | Land In Fee | | - | - | - | - | | | | | - | - | - | - | - | | | | | | - | - | - | - |
| 601 | 341000 | Structures & Improvements | | - | 7,236,915 | 7,236,915 | 411,636 | | | | | 411,636 | 7,648,552 | - | - | - | | | | | | - | - | - | (7,648,552) |
| 602 | 344000 | Generators | | - | 113,650,481 | 113,650,481 | 5,669,436 | | | | | 5,669,436 | 119,319,917 | - | - | - | | | | | | - | - | - | (119,319,917) |
| 603 | 345000 | Accessory Electric Equipment | | - | 13,292,847 | 13,292,847 | 660,491 | | | | | 660,491 | 13,953,338 | - | - | - | | | | | | - | - | - | (13,953,338) |
| 604 | 346000 | Misc Power Plant Equipment | | | 768,698 | 768,698 | 98,875 | | | | | 98,875 | 867,573 | - | - | - | | | | | | - | - | - | (867,573) |
| 605 | | TOTAL PRODUCTION-CENTRAL PLAINS WIND FARM | | $ - | $ 134,948,941 | $ 134,948,941 | $ 6,840,439 | $ - | | | | $ 6,840,439 | $ 141,789,380 | $ - | $ 140,733,914 | $ 140,733,914 | $ - | $ - | $ - | $ - | $ - | $ (1,153) | $ (1,153) | $ 140,732,760 | $ (1,056,620) |
| 606 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 607 | | **PRODUCTION-FLAT RIDGE WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | |
| 608 | 338200 | Land | 34000 | | | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | | | | | | $ - | $ - | $ - | $ - |
| 609 | 338201 | Land Rights - Easements | 34001 | | | - | | | | | | - | - | - | 17 | 17 | | | | | | - | - | 17 | 17 |
| 610 | 338210 | Structures | 34100 | | | - | | | | | | - | - | - | 4,255,747 | 4,255,747 | | | | | | - | - | 4,255,747 | 4,255,747 |
| 611 | 338210 | Structures | 34400 | | | - | | | | | | - | - | - | 4,153,584 | 4,153,584 | | | | | | - | - | 4,153,584 | 4,153,584 |
| 612 | 338210 | Structures | 34500 | | | - | | | | | | - | - | - | 712,288 | 712,288 | | | | | | - | - | 712,288 | 712,288 |
| 613 | 338210 | Structures | 34600 | | | - | | | | | | - | - | - | 1,451 | 1,451 | | | | | | - | - | 1,451 | 1,451 |
| 614 | 338230 | Turbines | 34400 | | | - | | | | | | - | - | - | 41,552,312 | 41,552,312 | | | | | | - | - | 41,552,312 | 41,552,312 |
| 615 | 338230 | Turbines | 34500 | | | - | | | | | | - | - | - | 111,211 | 111,211 | | | | | | - | - | 111,211 | 111,211 |
| 616 | 338240 | Towers & Fixtures | 34400 | | | - | | | | | | - | - | - | 15,470,257 | 15,470,257 | | | | | | - | - | 15,470,257 | 15,470,257 |
| 617 | 338240 | Towers & Fixtures | 34600 | | | - | | | | | | - | - | - | 291,863 | 291,863 | | | | | | - | - | 291,863 | 291,863 |
| 618 | 338260 | Collector System | 34500 | | | - | | | | | | - | - | - | 4,820,918 | 4,820,918 | | | | | | - | - | 4,820,918 | 4,820,918 |
| 619 | 338270 | Generator Step-Up (GSU) | 34400 | | | - | | | | | | - | - | - | 606,006 | 606,006 | | | | | | - | - | 606,006 | 606,006 |
| 620 | 338290 | Accessory Equipment | 34500 | | | - | | | | | | - | - | - | 7,327,988 | 7,327,988 | | | | | | - | - | 7,327,988 | 7,327,988 |
| 621 | 338300 | Computer Hardware | 34500 | | | - | | | | | | - | - | - | 122,357 | 122,357 | | | | | | - | - | 122,357 | 122,357 |
| 622 | 338300 | Computer Hardware | 34600 | | | - | | | | | | - | - | - | 60,674 | 60,674 | | | | | | - | - | 60,674 | 60,674 |
| 623 | 338300 | Computer Hardware | 39102 | | | - | | | | | | - | - | - | 1,802 | 1,802 | | | | | | (96) | (96) | 1,707 | 1,707 |
| 624 | 338300 | Computer Hardware | 39700 | | | - | | | | | | - | - | - | 2,747 | 2,747 | | | | | | (146) | (146) | 2,601 | 2,601 |
| 625 | 338310 | Computer Software | 34600 | | | - | | | | | | - | - | - | 118,869 | 118,869 | | | | | | - | - | 118,869 | 118,869 |
| 626 | 338320 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 105,157 | 105,157 | | | | | | - | - | 105,157 | 105,157 |
| 627 | 338320 | Communication Equipment | 39700 | | | - | | | | | | - | - | - | 6,397 | 6,397 | | | | | | (340) | (340) | 6,057 | 6,057 |
| 628 | 338330 | Misc Power Plant Equipment | 34600 | | | - | | | | | | - | - | - | 337,885 | 337,885 | | | | | | - | - | 337,885 | 337,885 |
| 629 | 340000 | Land In Fee | | - | - | - | - | | | | | - | - | - | - | - | | | | | | - | - | - | - |
| 630 | 340001 | Land Rights | | - | 17 | 17 | - | | | | | - | - | - | - | - | | | | | | - | - | - | (17) |
| 631 | 341000 | Structures & Improvements | | - | 4,011,568 | 4,011,568 | 241,861 | | | | | 241,861 | 4,253,428 | - | - | - | | | | | | - | - | - | (4,253,428) |
| 632 | 344000 | Generators | | - | 57,204,377 | 57,204,377 | 4,578,324 | | | | | 4,578,324 | 61,782,701 | - | - | - | | | | | | - | - | - | (61,782,701) |
| 633 | 345000 | Accessory Electric Equipment | | - | 12,333,428 | 12,333,428 | 799,697 | | | | | 799,697 | 13,133,125 | - | - | - | | | | | | - | - | - | (13,133,125) |
| 634 | 346000 | Misc Power Plant Equipment | | | 770,624 | 770,624 | 167,271 | | | | | 167,271 | 937,895 | - | - | - | | | | | | - | - | - | (937,895) |
| 635 | | TOTAL PRODUCTION-FLAT RIDGE WIND FARM | | $ - | $ 74,320,014 | $ 74,320,014 | $ 5,787,153 | $ - | $ - | $ - | $ - | $ 5,787,153 | $ 80,107,167 | $ - | $ 80,059,530 | $ 80,059,530 | $ - | $ - | $ - | $ - | $ - | $ (581) | $ (581) | $ 80,058,949 | $ (48,218) |
| 636 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 637 | | **PRODUCTION-PERSIMMON CREEK WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | |
| 638 | 338210 | Structures | 34100 | | | $ - | | | | | | $ - | $ - | - | 8,368,903 | 8,368,903 | | | | | $ (8,368,903) | | $ (8,368,903) | $ - | $ - |
| 639 | 338230 | Turbines | 34400 | | | - | | | | | | - | - | - | 54,391,419 | 54,391,419 | | | | | (54,391,419) | | (54,391,419) | - | - |
| 640 | 338260 | Collector System | 34500 | | | | | | | | | | | - | 2,487,593 | 2,487,593 | | | | | (2,487,593) | | (2,487,593) | - | - |
| 641 | 338290 | Accessory Equipment | 34500 | | | - | | | | | | - | - | - | 2,923,665 | 2,923,665 | | | | | (2,923,665) | | (2,923,665) | - | - |
| 642 | 338300 | Computer Hardware | 34500 | | | - | | | | | | - | - | - | 9,407 | 9,407 | | | | | (9,407) | | (9,407) | - | - |
| 643 | 338320 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 111,118 | 111,118 | | | | | (111,118) | | (111,118) | - | - |
| 644 | 338330 | Misc Power Plant Equipment | 34600 | | | - | | | | | | - | - | - | 128,815 | 128,815 | | | | | (128,815) | | (128,815) | - | - |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 645 | 340000 | Land In Fee | | - | - | - | - | | | - | | - | - | - | - | - | | | | | - | | - | - | - |
| 646 | 340001 | Land Rights | | - | - | - | - | | | - | | - | - | - | - | - | | | | | - | | - | - | - |
| 647 | 341000 | Structures & Improvements | | - | 7,498,398 | 7,498,398 | 870,505 | | | (8,368,903) | | (7,498,398) | - | - | - | - | | | | | - | | - | - | - |
| 648 | 344000 | Generators | | - | 48,664,005 | 48,664,005 | 5,727,413 | | | (54,391,418) | | (48,664,005) | - | - | - | - | | | | | - | | - | - | - |
| 649 | 345000 | Accessory Electric Equipment | | - | 3,592,453 | 3,592,453 | 434,654 | | | (4,027,107) | | (3,592,453) | - | - | - | - | | | | | - | | - | - | - |
| 650 | 346000 | Misc Power Plant Equipment | | - | 148,201 | 148,201 | 23,614 | | | (171,815) | | (148,201) | - | - | - | - | | | | | - | | - | - | - |
| 651 | | TOTAL PRODUCTION-PERSIMMON CREEK WIND FARM | | $ - | $ 59,903,057 | $ 59,903,057 | $ 7,056,186 | $ - | $ - | $ (66,959,243) | $ - | $ (59,903,057) | $ - | $ - | $ 68,420,920 | $ 68,420,920 | $ - | $ - | $ - | $ - | $ (68,420,920) | $ - | $ (68,420,920) | $ - | $ - |
| 652 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 653 | | **PRODUCTION-WESTERN PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | | | | | | |
| 654 | 338200 | Land | 34000 | | | $ - | | | | | | $ - | $ - | $ - | $ - | $ - | | | | $ - | | | $ - | $ - | $ - |
| 655 | 338201 | Land Rights - Easements | 34001 | | | - | | | | | | - | - | - | 3,153 | 3,153 | | | | (3,153) | | | (3,153) | - | - |
| 656 | 338210 | Structures | 34100 | | | - | | | | | | - | - | - | 5,327,785 | 5,327,785 | | | | (5,327,785) | | | (5,327,785) | - | - |
| 657 | 338210 | Structures | 34400 | | | - | | | | | | - | - | - | 8,335,103 | 8,335,103 | | | | (8,335,103) | | | (8,335,103) | - | - |
| 658 | 338210 | Structures | 34500 | | | - | | | | | | - | - | - | 879,032 | 879,032 | | | | (879,032) | | | (879,032) | - | - |
| 659 | 338210 | Structures | 34600 | | | - | | | | | | - | - | - | 535 | 535 | | | | (535) | | | (535) | - | - |
| 660 | 338230 | Turbines | 34400 | | | - | | | | | | - | - | - | 81,510,684 | 81,510,684 | | | | (81,510,684) | | | (81,510,684) | - | - |
| 661 | 338230 | Turbines | 34500 | | | - | | | | | | - | - | - | 3,780 | 3,780 | | | | (3,780) | | | (3,780) | - | - |
| 662 | 338240 | Towers & Fixtures | 34400 | | | - | | | | | | - | - | - | 27,427,146 | 27,427,146 | | | | (27,427,146) | | | (27,427,146) | - | - |
| 663 | 338260 | Collector System | 34500 | | | - | | | | | | - | - | - | 11,038,475 | 11,038,475 | | | | (11,038,475) | | | (11,038,475) | - | - |
| 664 | 338270 | Generator Step-Up (GSU) | 34400 | | | - | | | | | | - | - | - | 1,918,581 | 1,918,581 | | | | (1,918,581) | | | (1,918,581) | - | - |
| 665 | 338290 | Accessory Equipment | 34500 | | | - | | | | | | - | - | - | 5,123,212 | 5,123,212 | | | | (5,123,212) | | | (5,123,212) | - | - |
| 666 | 338300 | Computer Hardware | 34500 | | | - | | | | | | - | - | - | 189,091 | 189,091 | | | | (189,091) | | | (189,091) | - | - |
| 667 | 338300 | Computer Hardware | 34600 | | | - | | | | | | - | - | - | 24,690 | 24,690 | | | | (24,690) | | | (24,690) | - | - |
| 668 | 338300 | Computer Hardware | 39700 | | | - | | | | | | - | - | - | 5,459 | 5,459 | | | | (5,459) | | | (5,459) | - | - |
| 669 | 338310 | Computer Software | 34600 | | | - | | | | | | - | - | - | 37,596 | 37,596 | | | | (37,596) | | | (37,596) | - | - |
| 670 | 338320 | Communication Equipment | 34600 | | | - | | | | | | - | - | - | 481,045 | 481,045 | | | | (481,045) | | | (481,045) | - | - |
| 671 | 338330 | Misc Power Plant Equipment | 34600 | | | - | | | | | | - | - | - | 389,778 | 389,778 | | | | (389,778) | | | (389,778) | - | - |
| 672 | 340000 | Land In Fee | | - | (0) | (0) | - | | 0 | | | 0 | - | - | - | - | | | | - | | | - | - | - |
| 673 | 340001 | Land Rights | | - | 3,150 | 3,150 | - | | (3,150) | | | (3,150) | - | - | - | - | | | | - | | | - | - | - |
| 674 | 341000 | Structures & Improvements | | - | 4,609,475 | 4,609,475 | 681,620 | | (5,291,095) | | | (4,609,475) | - | - | - | - | | | | - | | | - | - | - |
| 675 | 344000 | Generators | | - | 108,121,021 | 108,121,021 | 13,512,332 | | (121,633,353) | | | (108,121,021) | - | - | - | - | | | | - | | | - | - | - |
| 676 | 345000 | Accessory Electric Equipment | | - | 15,499,978 | 15,499,978 | 1,905,690 | | (17,405,668) | | | (15,499,978) | - | - | - | - | | | | - | | | - | - | - |
| 677 | 346000 | Misc Power Plant Equipment | | | 840,961 | 840,961 | 117,316 | | (958,277) | | | (840,961) | - | - | - | - | | | | - | | | - | - | - |
| 678 | | TOTAL PRODUCTION-WESTERN PLAINS WIND FARM | | $ - | $ 129,074,586 | $ 129,074,586 | $ 16,216,958 | $ - | $ (145,291,543) | $ - | $ - | $ (129,074,586) | $ - | $ - | $ 142,695,146 | $ 142,695,146 | $ - | $ - | $ - | $ - | $ (142,695,146) | $ - | $ (142,695,146) | $ - | $ - |
| 679 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 680 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 681 | | **TOTAL OTHER PRODUCTION** | | $ 925,069 | $ 704,100,144 | $ 705,025,212 | $ 45,676,537 | $ - | $ (145,291,543) | $ (66,959,243) | $ - | $ (166,574,249) | $ 538,450,963 | $ 983,115 | $ 739,854,786 | $ 740,837,901 | $ - | $ - | $ - | $ (142,695,146) | $ (68,420,920) | $ (5,961) | $ (211,122,028) | $ 529,715,873 | $ (8,735,090) |
| 682 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 683 | | **PROJECTED ADDS NET OF RETIRES** | | | | | | | | | | | | | | | | | | | | | | | |
| 684 | 311000 | Stm Pr-Structures-Elec | | $ - | $ - | $ - | $ 314,693 | | | | | $ 314,693 | $ 314,693 | $ - | $ - | $ - | | | | | | | $ - | $ - | $ (314,693) |
| 685 | 312000 | Stm Pr-Boiler Plt Equip-Elec | | - | - | - | 223,738 | | | | | 223,738 | 223,738 | - | - | - | | | | | | | - | - | (223,738) |
| 686 | 312001 | Stm Pr-Boiler Plant Equipment - Unit Train | | - | - | - | 78 | | | | | 78 | 78 | - | - | - | | | | | | | - | - | (78) |
| 687 | 312002 | Stm Pr-Boiler AQC Equip-Elec | | - | - | - | (943,429) | | | | | (943,429) | (943,429) | - | - | - | | | | | | | - | - | 943,429 |
| 688 | 314000 | Stm Pr-Turbogenerator-Elec | | - | - | - | (35,289) | | | | | (35,289) | (35,289) | - | - | - | | | | | | | - | - | 35,289 |
| 689 | 315000 | Stm Pr-Accessory Equip-Elec | | - | - | - | (199) | | | | | (199) | (199) | - | - | - | | | | | | | - | - | 199 |
| 690 | 315002 | Stm Pr Accessory Equip Comp | | - | - | - | 3,381 | | | | | 3,381 | 3,381 | - | - | - | | | | | | | - | - | (3,381) |
| 691 | 316000 | Stm Pr-Misc Pwr Plt Equip-Elec | | - | - | - | 6,032 | | | | | 6,032 | 6,032 | - | - | - | | | | | | | - | - | (6,032) |
| 692 | 341000 | Oth Prod-Structures-Elec-CTs | | - | - | - | - | | | | | - | - | - | - | - | | | | | | | - | - | - |
| 693 | 341002 | Oth Prod-Struct-Elec-Wind | | - | - | - | 163,142 | | | | | 163,142 | 163,142 | - | - | - | | | | | | | - | - | (163,142) |
| 694 | 342000 | Oth Prod-Fuel Holders-Elec-CTs | | - | - | - | - | | | | | - | - | - | - | - | | | | | | | - | - | - |
| 695 | 344000 | Oth Prod-Generators-Elec-CTs | | | | - | (2,299,670) | | | | | (2,299,670) | (2,299,670) | - | - | - | | | | | | | - | - | 2,299,670 |
| 696 | 344002 | Oth Prod-Generators-Elec-Wind | | - | - | - | 5,822 | | | | | 5,822 | 5,822 | - | - | - | | | | | | | - | - | (5,822) |
| 697 | 345000 | Oth Prod-Accessory Equip-Elec-CTs | | - | - | - | (90,564) | | | | | (90,564) | (90,564) | - | - | - | | | | | | | - | - | 90,564 |
| 698 | 346000 | Oth Prod-Misc Pwr Plt Equip-Elec-CTs | | - | - | - | 326 | | | | | 326 | 326 | - | - | - | | | | | | | - | - | (326) |
| 699 | | TOTAL PROJ ADDS NET OF RETIRES-STEAM & CTS | | $ - | $ - | $ - | $ (2,651,939) | $ - | $ - | $ - | $ - | $ (2,651,939) | $ (2,651,939) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,651,939 |
| 700 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 701 | | **RETIREMENTS WORK IN PROGRESS-PROD** | | | | | | | | | | | | | | | | | | | | | | | |
| 702 | | Production-Salvage & Removal: Retirements not classified | | $ (53,031,542) | $ (25,981,690) | $ (79,013,232) | $ - | | | | | $ - | $ (79,013,232) | $ (50,813,083) | $ (2,342,817) | $ (53,155,900) | | | | | | | $ - | $ (53,155,900) | $ 25,857,333 |
| 703 | | TOTAL RETIREMENTS WORK IN PROGRESS-PROD | | $ (53,031,542) | $ (25,981,690) | $ (79,013,232) | $ - | $ - | $ - | $ - | $ - | $ - | $ (79,013,232) | $ (50,813,083) | $ (2,342,817) | $ (53,155,900) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (53,155,900) | $ 25,857,333 |
| 704 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 705 | | **TOTAL PRODUCTION PLANT** | | $ 1,741,955,246 | $ 1,712,942,269 | $ 3,454,897,515 | $ 197,228,533 | $ - | $ (145,291,543) | $ (66,959,243) | $ - | $ (15,022,253) | $ 3,439,875,262 | $ 1,883,281,394 | $ 1,816,597,663 | $ 3,699,879,058 | $ - | $ - | $ - | $ (142,695,146) | $ (68,420,920) | $ (2,756,695) | $ (213,872,762) | $ 3,486,006,296 | $ 46,131,034 |
| 706 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 707 | | **PRODUCTION PLANT SUMMARY** | | | | | | | | | | | | | | | | | | | | | | | |
| 708 | | TOTAL STEAM PRODUCTION PLANT | | $ 741,545,666 | $ 1,034,823,815 | $ 1,776,369,481 | $ 119,945,937 | $ - | $ - | $ - | $ - | $ 119,945,937 | $ 1,896,315,418 | $ 798,865,625 | $ 1,079,085,694 | $ 1,877,951,320 | $ - | $ - | $ - | $ - | $ - | $ (105,499) | $ (105,499) | $ 1,877,845,820 | $ (18,469,598) |
| 709 | | TOTAL NUCLEAR PRODUCTION PLANT | | 1,052,516,054 | - | 1,052,516,054 | 33,827,004 | - | - | - | - | 33,827,004 | 1,086,343,058 | 1,134,245,737 | - | 1,134,245,737 | - | - | - | - | - | (2,645,234) | (2,645,234) | 1,131,600,502 | 45,257,444 |
| 710 | | TOTAL OTHER PRODUCTION PLANT | | 925,069 | 704,100,144 | 705,025,212 | 43,455,592 | - | (145,291,543) | (66,959,243) | - | (168,795,194) | 536,230,018 | 983,115 | 739,854,786 | 740,837,901 | - | - | - | (142,695,146) | (68,420,920) | (5,961) | (211,122,028) | 529,715,873 | (6,514,145) |
| 711 | | RETIREMENTS WORK IN PROGRESS-PROD | | (53,031,542) | (25,981,690) | (79,013,232) | - | - | - | - | - | - | (79,013,232) | (50,813,083) | (2,342,817) | (53,155,900) | - | - | - | - | - | - | - | (53,155,900) | 25,857,333 |
| 712 | | **TOTAL PRODUCTION PLANT** | | $ 1,741,955,246 | $ 1,712,942,269 | $ 3,454,897,515 | $ 197,228,533 | $ - | $ (145,291,543) | $ (66,959,243) | $ - | $ (15,022,253) | $ 3,439,875,262 | $ 1,883,281,394 | $ 1,816,597,663 | $ 3,699,879,058 | $ - | $ - | $ - | $ (142,695,146) | $ (68,420,920) | $ (2,756,695) | $ (213,872,762) | $ 3,486,006,296 | $ 46,131,034 |
| 713 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 714 | | **TRANSMISSION PLANT** | | | | | | | | | | | | | | | | | | | | | | | |
| 715 | 350000 | Trsm-Land-Elec | | $ 8 | $ (20,883) | $ (20,875) | $ - | | | | $ 20,854 | $ 20,854 | $ (21) | $ 8 | $ 53,115 | $ 53,122 | | $ - | | | | $ (53,069) | $ (53,069) | $ 53 | $ 74 |
| 716 | 350001 | Trsm-Land Rights-Elec | | 838,113 | (21,757) | 816,356 | - | | | | (815,536) | (815,536) | 820 | 838,113 | (21,737) | 816,376 | | | | | | (815,556) | (815,556) | 820 | 0 |
| 717 | 350005 | Trsm-Land Rights 34.5kv | | - | - | - | - | | | | - | - | - | - | - | - | | | | | | - | - | - | - |
| 718 | 351010 | Computer Hardware | 35300 | | | - | | | | | | - | - | - | 21,711 | 21,711 | | | | | | (21,689) | (21,689) | 22 | 22 |
| 719 | 351010 | Computer Hardware | 39102 | | | - | | | | | | - | - | 42,165 | - | 42,165 | | | | | | (2,238) | (2,238) | 39,926 | 39,926 |
| 720 | 351030 | Communication Equipment | 35300 | | | - | | | | | | - | - | 2,069,126 | 3,557,074 | 5,626,200 | | | | | | (5,620,550) | (5,620,550) | 5,650 | 5,650 |
| 721 | 351030 | Communication Equipment | 35303 | | | - | | | | | | - | - | 15,060 | - | 15,060 | | | | | | (15,044) | (15,044) | 15 | 15 |
| 722 | 351030 | Communication Equipment | 39700 | | | - | | | | | | - | - | 9,044,918 | 9,830,643 | 18,875,561 | | | | | | (18,856,605) | (18,856,605) | 18,956 | 18,956 |
| 723 | 351030 | Communication Equipment | 35600 | | | - | | | | | | - | - | 541,886 | 14,086 | 555,971 | | | | | | (29,515) | (29,515) | 526,456 | 526,456 |
| 724 | 351035 | Communication Equipment 34.5kv | 35305 | | | - | | | | | | - | - | 2,257 | 58,041 | 60,297 | | | | | | (60,237) | (60,237) | 61 | 61 |
| 725 | 351035 | Communication Equipment 34.5kv | 35605 | | | - | | | | | | - | - | (317,429) | 59,905 | (257,524) | | | | | | 257,266 | 257,266 | (259) | (259) |
| 726 | 351036 | Communication Equipment Incentive | 35306 | | | - | | | | | | - | - | 7,496 | 225,384 | 232,880 | | | | | | (232,646) | (232,646) | 234 | 234 |
| 727 | 351036 | Communication Equipment Incentive | 35606 | | | - | | | | | | - | - | 1,017,282 | 1,381,592 | 2,398,874 | | | | | | (2,396,465) | (2,396,465) | 2,409 | 2,409 |
| 728 | 352000 | Trsm-Structures & Impr-Elec | | 9,755,856 | 18,287,913 | 28,043,769 | 1,546,388 | | | | (29,560,440) | (28,014,053) | 29,716 | 9,912,391 | 19,529,731 | 29,442,122 | | | | | | (29,412,555) | (29,412,555) | 29,567 | (149) |
| 729 | 352005 | Trsm-Structures & Impr 34.5kV | | - | 66,518 | 66,518 | 3,265 | | | | (69,713) | (66,448) | 70 | - | 69,783 | 69,783 | | | | | | (69,713) | (69,713) | 70 | (0) |
| 730 | 352006 | Trsm-Structures & Impr-Incentive | | 27,887 | 3,791,487 | 3,819,374 | 202,093 | | | | (4,017,428) | (3,815,335) | 4,039 | 29,786 | 3,991,681 | 4,021,466 | | | | | | (4,017,428) | (4,017,428) | 4,039 | (0) |
| 731 | 353000 | Trsm-Station Equip-Elec | | 114,613,639 | 110,535,169 | 225,148,809 | 16,300,271 | | | (945,658) | (240,261,896) | (224,907,283) | 241,526 | 119,815,705 | 112,943,533 | 232,759,238 | | | | | | (232,525,489) | (232,525,489) | 233,749 | (7,777) |
| 732 | 353003 | Trsm-Statn Eq-Comm | | 8,085 | - | 8,085 | 9,041 | | | | (17,109) | (8,068) | 17 | - | - | - | | | | | | - | - | - | (17) |
| 733 | 353005 | Trsm-Station Equip 34.5kV | | 134,405 | 7,422,520 | 7,556,925 | 1,189,960 | | | | (8,738,101) | (7,548,141) | 8,784 | 291,192 | 7,817,016 | 8,108,209 | | (85,804) | | | | (8,014,348) | (8,100,152) | 8,057 | (728) |
| 734 | 353006 | Trsm-Station Equip-Incentive | | 3,653,514 | 23,671,244 | 27,324,758 | - | | | | (27,297,317) | (27,297,317) | 27,441 | 3,645,998 | 23,449,682 | 27,095,681 | | | | | | (27,068,470) | (27,068,470) | 27,211 | (230) |
| 735 | 354000 | Trsm-Towers & Fixtures-Elec | | 7,287,387 | 1,142,441 | 8,429,828 | 230,492 | | | | (8,651,623) | (8,421,131) | 8,697 | 7,448,710 | 1,204,822 | 8,653,532 | | | | | | (8,644,842) | (8,644,842) | 8,690 | (7) |
| 736 | 354005 | Trsm-Towers & Fixtures - 34.5 kV | | - | 18,611 | 18,611 | 344 | | | | (18,936) | (18,592) | 19 | - | 18,955 | 18,955 | | | | | | (18,936) | (18,936) | 19 | (0) |

Evergy Kansas Central, Inc.
Staff Adjustment to Accumulated Depreciation
Rate Base Adjustment No. 13
Test Year Ending June 30, 2024

| Line No. | Account | Description | FERC 898 Source Acct | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | | | Evergy Kansas Central Accumulated Depreciation Adjustments - 6/30/2024 | | | | | | | | |
| | | | | Evergy Kansas Central South (KGE) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central North (WSTR & JEC 8%) Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central Total Accumulated Depreciation - 6/30/2024 | RB-30 Net Activity | RB-30 800 Kansas 2nd Floor Disallow | RB-28 Plains Wind Farm | RB-32 Creek Wind Farm | RB-82 Transmission Adjustment | Evergy Kansas Central Total Accumulated Depreciation Adjustments - 6/30/2024 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 6/30/2024 | Evergy Kansas Central South (KGE) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central North (WSTR) Accumulated Depreciation - 3/31/2025 | Evergy Kansas Central Total Accumulated Depreciation - 3/31/2025 | KS Central North (WSTR) 800 Kansas 2nd Floor Disallow | Remove Directly Assigned Panasonic Projects IN-SVC Mar25 | RB-82 Transmission Adjustment (KGE) | RB-28 Western Plains Wind Farm | RB-32 Persimmon Creek Wind Farm | RB-82 Transmission Adjustment (WSTR) | Evergy Kansas Central Total Plant Accumulated Depreciation Adjustments - 3/31/2025 | Evergy Kansas Central Total Adjusted Accumulated Depreciation - 3/31/2025 | Staff Adjustment to Accumulated Depreciation |
| | | | | | | (A + B) | | | | | | (D + E + F + G + H) | (C + I) | | | (K + L) | | | | | | | (N + O + P + Q + R + S) | (M + T) | (U - J) |
| 737 | 355000 | Trsm-Poles & Fixtures-Elec | | 167,142,916 | 172,069,962 | 339,212,879 | 31,775,698 | | | (124,665) | (370,491,471) | (338,840,438) | 372,440 | 182,151,828 | 188,315,991 | 370,467,820 | | - | | | (370,095,777) | (370,095,777) | 372,043 | (398) |
| 738 | 355005 | Trsm-Poles & Fixtures - 34.5 kV | | (256,541) | (2,438,546) | (2,695,087) | 607,211 | | | | 2,085,779 | 2,692,990 | (2,097) | 23,913 | (3,021,711) | (2,997,799) | | - | | | 2,994,788 | 2,994,788 | (3,011) | (914) |
| 739 | 355006 | Trsm-Poles/Fixtures-Incentive | | 46,008,297 | 68,115,353 | 114,123,650 | 3,716,019 | | | | (117,721,328) | (114,005,309) | 118,341 | 46,008,297 | 71,831,372 | 117,839,669 | | - | | | (117,721,328) | (117,721,328) | 118,341 | 0 |
| 740 | 356000 | Trsm-OH Cond & Devices-Elec | | 77,322,308 | 76,530,199 | 153,852,507 | 7,526,941 | | | (375,616) | (160,842,144) | (153,690,819) | 161,688 | 71,859,988 | 70,407,059 | 142,267,047 | | - | | | (142,124,175) | (142,124,175) | 142,872 | (18,816) |
| 741 | 356005 | Trsm-OH Cond & Devices-34.5kV | | (2,763,159) | 4,928,602 | 2,165,443 | 557,088 | | | | (2,719,797) | (2,162,709) | 2,734 | (2,538,348) | 5,387,894 | 2,849,546 | | - | | | (2,846,684) | (2,846,684) | 2,862 | 128 |
| 742 | 356006 | Trsm-OH Cond & Devices-Incent | | 13,504,923 | 17,408,445 | 30,913,368 | 915,371 | | | | (31,796,775) | (30,881,404) | 31,964 | 12,504,356 | 16,840,339 | 29,344,695 | | - | | | (29,315,225) | (29,315,225) | 29,469 | (2,495) |
| 743 | 357000 | Trsm-UG Conduit-Elec | | 397,680 | - | 397,680 | 4,377 | | | | (401,653) | (397,276) | 404 | 402,057 | - | 402,057 | | - | | | (401,653) | (401,653) | 404 | (0) |
| 744 | 357005 | Trsm-Underground Conduit - 34.5 kV | | 4,397 | 516,009 | 520,406 | 32,308 | | | | (552,159) | (519,851) | 555 | 4,803 | 502,986 | 507,789 | | - | | | (507,279) | (507,279) | 510 | (45) |
| 745 | 358000 | Trsm-UG Cond & Devic-Elec | | 1,038,819 | - | 1,038,819 | 64,153 | | | | (1,101,865) | (1,037,711) | 1,108 | 1,102,973 | - | 1,102,973 | | - | | | (1,101,865) | (1,101,865) | 1,108 | 0 |
| 746 | 358005 | Trsm-Underground Conductors & Dev | | 56,440 | 2,518,550 | 2,574,990 | 229,576 | | | | (2,801,749) | (2,572,173) | 2,816 | 80,341 | 2,578,161 | 2,658,502 | | - | | | (2,655,832) | (2,655,832) | 2,670 | (147) |
| 747 | 359000 | Trsm-Road & Trails | | 20,083 | - | 20,083 | 176 | | | | (20,238) | (20,062) | 20 | 20,259 | - | 20,259 | | - | | | (20,238) | (20,238) | 20 | 0 |
| 748 | | Transmission-Salvage & Removal : Retirements not classified | | (30,343,180) | (31,053,891) | (61,397,070) | - | | | | 61,335,412 | 61,335,412 | (61,658) | (36,479,980) | (32,159,353) | (68,639,333) | | - | | | 68,570,402 | 68,570,402 | (68,951) | (7,273) |
| 749 | | **TOTAL TRANSMISSION PLANT** | | **$ 408,451,877** | **$ 473,487,947** | **$ 881,939,824** | **$ 64,910,772** | **$ -** | **$ -** | **$ (1,445,939)** | **$ (944,455,233)** | **$ (880,990,400)** | **$ 949,424** | **$ 429,545,148** | **$ 504,887,753** | **$ 934,432,901** | **$ -** | **$ (85,804)** | **$ -** | **$ -** | **$ (932,842,996)** | **$ (932,928,801)** | **$ 1,504,100** | **$ 554,677** |
| 750 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 751 | | **DISTRIBUTION PLANT** | | | | | | | | | | | | | | | | | | | | | | | |
| 752 | 360000 | Dist-Land-Elec | | $ (32) | $ 13,256 | $ 13,225 | $ - | | | | | $ - | $ 13,225 | $ 19,823 | $ 13,251 | $ 33,074 | | - | | | - | - | $ 33,074 | $ 19,850 |
| 753 | 360001 | Dist-Land Rights-Elec | | 61,026 | - | 61,026 | (24,727) | | | | | (24,727) | 36,299 | 61,027 | - | 61,027 | | - | | | - | - | 61,027 | 24,728 |
| 754 | 361000 | Dist-Struct & Impr-Elec | | 4,072,670 | 9,372,947 | 13,445,616 | 537,745 | | | | | 537,745 | 13,983,361 | 4,248,733 | 9,720,332 | 13,969,065 | | - | | | - | - | 13,969,065 | (14,296) |
| 755 | 362000 | Dist-Station Equip-Elec | | 48,533,589 | 78,846,137 | 127,379,726 | 7,703,659 | | | | | 7,703,659 | 135,083,385 | 51,664,139 | 81,263,294 | 132,927,433 | | (78,649) | | | - | (78,649) | 132,848,784 | (2,234,601) |
| 756 | 362003 | Dist-Station Equip-Comm | | 50,708 | - | 50,708 | 47,270 | | | | | 47,270 | 97,978 | - | - | - | | - | | | - | - | - | (97,978) |
| 757 | 363010 | Computer Hardware | 36200 | | | - | - | | | | | - | - | - | 12,189 | 12,189 | | - | | | - | - | 12,189 | 12,189 |
| 758 | 363010 | Computer Hardware | 39102 | | | - | - | | | | | - | - | - | 3,385 | 3,385 | | - | | | (180) | (180) | 3,206 | 3,206 |
| 759 | 363010 | Computer Hardware | 39700 | | | - | - | | | | | - | - | 206,001 | 274,791 | 480,792 | | - | | | (25,524) | (25,524) | 455,268 | 455,268 |
| 760 | 363030 | Communication Equipment | 36200 | | | - | - | | | | | - | - | 305,370 | 1,004,571 | 1,309,941 | | - | | | - | - | 1,309,941 | 1,309,941 |
| 761 | 363030 | Communication Equipment | 36203 | | | - | - | | | | | - | - | 76,309 | - | 76,309 | | - | | | - | - | 76,309 | 76,309 |
| 762 | 363030 | Communication Equipment | 36500 | | | - | - | | | | | - | - | 39,361 | 6,115 | 45,475 | | - | | | - | - | 45,475 | 45,475 |
| 763 | 363030 | Communication Equipment | 36700 | | | - | - | | | | | - | - | 10,418 | - | 10,418 | | - | | | - | - | 10,418 | 10,418 |
| 764 | 363030 | Communication Equipment | 39700 | | | - | - | | | | | - | - | 6,819,271 | 1,805,995 | 8,625,266 | | - | | | (457,898) | (457,898) | 8,167,368 | 8,167,368 |
| 765 | 363037 | Communication Equipment - Retire | 39700 | | | - | - | | | | | - | - | 181,072 | - | 181,072 | | - | | | (9,613) | (9,613) | 171,459 | 171,459 |
| 766 | 364000 | Dist-Poles,Twr & Fix-Elec | | 53,256,803 | 31,457,399 | 84,714,202 | 9,070,721 | | | | | 9,070,721 | 93,784,923 | 54,491,936 | 21,661,235 | 76,153,171 | | (4,026) | | | - | (4,026) | 76,149,145 | (17,635,778) |
| 767 | 365000 | Dist-OH Conductor-Elec | | 42,570,168 | 13,063,912 | 55,634,079 | 5,659,623 | | | | | 5,659,623 | 61,293,703 | 41,225,710 | 7,259,054 | 48,484,764 | | (2,316) | | | - | (2,316) | 48,482,448 | (12,811,255) |
| 768 | 366000 | Dist-UG Circuit-Elec | | 21,756,167 | 19,516,224 | 41,272,391 | 1,470,184 | | | | | 1,470,184 | 42,742,575 | 22,510,737 | 20,181,277 | 42,692,014 | | (1,627) | | | - | (1,627) | 42,690,387 | (52,187) |
| 769 | 366001 | Dist-Underground Conduit - Network | | 2,826,190 | 3,979,095 | 6,805,286 | 102,172 | | | | | 102,172 | 6,907,458 | 2,877,543 | 4,029,924 | 6,907,467 | | - | | | - | - | 6,907,467 | 9 |
| 770 | 367000 | Dist-UG Cond & Devic-Elec | | 55,706,103 | 40,083,003 | 95,789,106 | 5,059,404 | | | | | 5,059,404 | 100,848,510 | 57,789,327 | 40,319,965 | 98,109,292 | | (2,895) | | | - | (2,895) | 98,106,397 | (2,742,113) |
| 771 | 367001 | Dist-Undgrd Conductor Devic Netwrk | | 5,461,898 | 233,986 | 5,695,884 | (1,776,307) | | | | | (1,776,307) | 3,919,577 | 5,651,292 | 244,121 | 5,895,413 | | - | | | - | - | 5,895,413 | 1,975,836 |
| 772 | 368000 | Dist-Line Transformr-Elec | | 55,911,184 | 76,001,212 | 131,912,397 | 4,025,816 | | | | | 4,025,816 | 135,938,212 | 57,369,975 | 76,847,720 | 134,217,695 | | - | | | - | - | 134,217,695 | (1,720,518) |
| 773 | 368001 | Dist-Line Transformers - Undergro | | 44,076,447 | 42,974,194 | 87,050,640 | 3,905,732 | | | | | 3,905,732 | 90,956,373 | 45,922,779 | 44,981,482 | 90,904,260 | | - | | | - | - | 90,904,260 | (52,113) |
| 774 | 368002 | Dist-Line Capacitors | | 3,334,706 | 5,243,368 | 8,578,074 | 349,594 | | | | | 349,594 | 8,927,667 | 3,499,807 | 5,440,319 | 8,940,126 | | (189) | | | - | (189) | 8,939,937 | 12,270 |
| 775 | 369001 | Dist-Services-Overhead | | 20,219,843 | 19,208,327 | 39,428,170 | 1,193,060 | | | | | 1,193,060 | 40,621,230 | 20,835,453 | 19,799,913 | 40,635,367 | | - | | | - | - | 40,635,367 | 14,137 |
| 776 | 369002 | Dist-Services-Underground | | 31,225,833 | 26,161,178 | 57,387,011 | 2,154,029 | | | | | 2,154,029 | 59,541,040 | 31,986,850 | 27,213,010 | 59,199,861 | | - | | | - | - | 59,199,861 | (341,179) |
| 777 | 369003 | Dist-Services - Network | | 684,937 | 93,271 | 778,208 | 15,831 | | | | | 15,831 | 794,039 | 696,769 | 97,333 | 794,101 | | - | | | - | - | 794,101 | 63 |
| 778 | 370000 | Dist-Meters-Elec | | 3,936,352 | 3,808,426 | 7,744,778 | 2,065,858 | | | | | 2,065,858 | 9,810,635 | 4,444,859 | 4,380,331 | 8,825,190 | | - | | | - | - | 8,825,190 | (985,445) |
| 779 | 370002 | Dist-Meters-AMI | | 6,475,984 | 16,570,801 | 23,046,785 | 5,267,095 | | | | | 5,267,095 | 28,313,880 | 9,667,978 | 20,796,242 | 30,464,220 | | - | | | - | - | 30,464,220 | 2,150,340 |
| 780 | 371000 | Dist-Cust Prem Install-El | | (598,441) | 390,978 | (207,463) | - | | | | | - | (207,463) | (598,441) | 390,978 | (207,463) | | - | | | - | - | (207,463) | - |
| 781 | 371001 | Dist-Electric Vehicle Charging Stations | | (45,640) | (112,766) | (158,406) | (31,056) | | | | | (31,056) | (189,462) | (36,610) | (143,783) | (180,393) | | - | | | - | - | (180,393) | 9,070 |
| 782 | 372000 | Dist-Leased Property On Customer | | 1,444,415 | (1,990,823) | (546,408) | (1,411,750) | | | | | (1,411,750) | (1,958,158) | 1,489,814 | (2,154,517) | (664,703) | | - | | | - | - | (664,703) | 1,293,455 |
| 783 | 373000 | Dist-Str Lig & Trf Sig-El | | 10,548,783 | 10,048,433 | 20,597,216 | 2,039,859 | | | | | 2,039,859 | 22,637,074 | 11,007,523 | 9,893,587 | 20,901,111 | | - | | | - | - | 20,901,111 | (1,735,963) |
| 784 | | Distribution-Salvage & Removal: Retirements not classified | | (27,204,438) | (33,052,580) | (60,257,018) | - | | | | | - | (60,257,018) | (36,986,290) | (46,480,130) | (83,466,420) | | - | | | - | - | (83,466,420) | (23,209,402) |
| 785 | | **TOTAL DISTRIBUTION PLANT** | | **$ 384,305,254** | **$ 361,999,978** | **$ 746,215,232** | **$ 47,423,810** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 47,423,810** | **$ 793,639,042** | **$ 397,478,538** | **$ 348,861,985** | **$ 746,340,522** | **$ -** | **$ (89,701)** | **$ -** | **$ -** | **$ (493,215)** | **$ (582,916)** | **$ 745,757,606** | **$ (47,881,436)** |
| 786 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 787 | | **ENERGY STORAGE - WICHITA BATTERY** | | | | | | | | | | | | | | | | | | | | | | | |
| 788 | 387020 | Energy Storage - Structures & Improvements | 34100 Battery | | | $ - | | | | | | $ - | $ - | $ - | $ 88,629 | $ 88,629 | | | | | | | $ - | $ 88,629 | $ 88,629 |
| 789 | 387030 | Energy Storage - Equipment | 34800 Battery | | | - | | | | | | - | - | - | 270,018 | 270,018 | | | | | | | - | 270,018 | 270,018 |
| 790 | 387050 | Energy Storage - Accessory Equipment | 34500 Battery | | | - | | | | | | - | - | - | 17,587 | 17,587 | | | | | | | - | 17,587 | 17,587 |
| 791 | 387060 | Energy Storage - Generator Step-Up Transformer | 34500 Battery | | | - | | | | | | - | - | - | 5,802 | 5,802 | | | | | | | - | 5,802 | 5,802 |
| 792 | 387070 | Energy Storage - Storage Inverters | | | | - | | | | | | - | - | - | 47,246 | 47,246 | | | | | | | - | 47,246 | 47,246 |
| 793 | | **TOTAL ENERGY STORAGE PLANT** | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 429,282** | **$ 429,282** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 429,282** | **$ 429,282** |
| 794 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 795 | | **GENERAL PLANT** | | | | | | | | | | | | | | | | | | | | | | | |
| 796 | 389000 | Gen-Land-Elec | | $ - | $ 73 | $ 73 | $ - | $ - | | | $ (4) | $ (4) | $ 69 | $ - | $ 73 | $ 73 | $ - | | | | $ (4) | $ (4) | $ 69 | $ - |
| 797 | 389001 | Gen-Ld R/ROW-Depr-Elec | | 25 | - | 25 | - | - | | | (1) | (1) | 23 | 25 | - | 25 | - | | | | (1) | (1) | 23 | - |
| 798 | 390000 | Gen-Structures & Impr-Elec | | 17,072,204 | 43,744,446 | 60,816,650 | 2,724,349 | (1,863,864) | | | (3,274,315) | (2,413,829) | 58,402,821 | 17,959,348 | 40,163,293 | 58,122,641 | (1,863,864) | | | | (2,986,665) | (4,850,529) | 53,272,112 | (5,130,708) |
| 799 | 390005 | Gen-Struc-Lsehld Imp-General | | 4,682,591 | 1,076,291 | 5,758,882 | (270,258) | - | | | (291,380) | (561,638) | 5,197,244 | 4,581,960 | 1,076,291 | 5,658,250 | - | | | | (300,385) | (300,385) | 5,357,865 | 160,621 |
| 800 | 391000 | Gen-Office Furniture & Eq-El | | 2,422,025 | 1,847,560 | 4,269,585 | (443,769) | (1,501,014) | | | (123,419) | (2,068,202) | 2,201,383 | 1,141,762 | 1,838,618 | 2,980,379 | (1,501,014) | | | | (78,537) | (1,579,551) | 1,400,829 | (800,555) |
| 801 | 391002 | Gen-Office Furniture-Computer | | 11,687,310 | 45,445,947 | 57,133,256 | 16,642,581 | (492,402) | | | (3,890,470) | 12,259,709 | 69,392,966 | - | - | - | - | | | | - | - | - | (69,392,966) |
| 802 | 392000 | Gen-Transportation Equipment | | 4,008,839 | 7,599,776 | 11,608,616 | 954,638 | - | | | (666,958) | 287,680 | 11,896,296 | 4,153,101 | 8,391,235 | 12,544,336 | - | | | | (665,954) | (665,954) | 11,878,383 | (17,913) |
| 803 | 392000 | Gen-Transportation Equipment-Previously Leased | | 1,198,233 | 776,123 | 1,974,357 | - | - | | | (104,815) | (104,815) | 1,869,542 | 1,198,233 | 776,123 | 1,974,357 | - | | | | (104,815) | (104,815) | 1,869,542 | - |
| 804 | 393000 | Gen-Stores Equipment-Elec | | 144,018 | 442,759 | 586,777 | (37,122) | - | | | (29,180) | (66,302) | 520,474 | 164,881 | 353,081 | 517,962 | - | | | | (27,498) | (27,498) | 490,464 | (30,010) |
| 805 | 394000 | Gen-Tools-Elec | | 3,418,943 | 10,378,542 | 13,797,485 | 1,134,937 | - | | | (792,732) | 342,204 | 14,139,690 | 3,756,056 | 11,179,408 | 14,935,465 | - | | | | (792,894) | (792,894) | 14,142,571 | 2,881 |
| 806 | 395000 | Gen-Laboratory Equip-Elec | | (205,585) | (115,551) | (321,136) | 6,648 | - | | | 16,696 | 23,343 | (297,793) | (205,585) | (108,904) | (314,488) | - | | | | 16,696 | 16,696 | (297,793) | 0 |
| 807 | 396000 | Gen-Power Operated Equip-Elec | | 1,441,096 | 3,941,779 | 5,382,874 | 292,736 | - | | | (301,307) | (8,571) | 5,374,304 | 1,519,788 | 4,156,679 | 5,676,466 | - | | | | (301,352) | (301,352) | 5,375,114 | 811 |
| 808 | 396000 | Gen-Power Operated Equipment-Previously Leased | | 667,189 | 500,146 | 1,167,335 | - | - | | | (61,971) | (61,971) | 1,105,364 | 667,189 | 500,146 | 1,167,335 | - | | | | (61,971) | (61,971) | 1,105,364 | - |
| 809 | 397000 | Gen-Communication Equip-Elec | | 56,660,774 | 47,076,993 | 103,737,767 | 7,630,982 | - | | | (5,912,342) | 1,718,640 | 105,456,407 | - | - | - | - | | | | - | - | - | (105,456,407) |
| 810 | 397010 | Computer Hardware | 39102 | | | - | - | - | | | - | - | - | 4,985,175 | 59,607,506 | 64,592,681 | (492,402) | | | | (3,402,955) | (3,895,357) | 60,697,324 | 60,697,324 |
| 811 | 397010 | Computer Hardware | 39700 | | | - | - | - | | | - | - | - | 10,356,021 | 1,019,518 | 11,375,539 | - | | | | (603,904) | (603,904) | 10,771,634 | 10,771,634 |
| 812 | 397021 | Computer Software 3 yrs | 30316 | | | - | - | - | | | - | - | - | - | 6,361,474 | 6,361,474 | - | | | | (337,718) | (337,718) | 6,023,757 | 6,023,757 |
| 813 | 397022 | Computer Software 5 yrs | 30302 | | | - | - | - | | | - | - | - | 768,106 | 75,594,206 | 76,362,312 | - | | | | (4,053,921) | (4,053,921) | 72,308,391 | 72,308,391 |
| 814 | 397023 | Computer Software 1 0 yrs | 30303 | | | - | - | - | | | - | - | - | - | 12,225,986 | 12,225,986 | - | | | | (649,053) | (649,053) | 11,576,933 | 11,576,933 |
| 815 | 397030 | Communication Equipment | 39102 | | | - | - | - | | | - | - | - | 58,717 | 41,812 | 100,529 | - | | | | (5,337) | (5,337) | 95,192 | 95,192 |
| 816 | 397030 | Communication Equipment | 39700 | | | - | - | - | | | - | - | - | 38,984,354 | 47,146,395 | 86,130,750 | - | | | | (4,572,508) | (4,572,508) | 81,558,242 | 81,558,242 |
| 817 | 398000 | Gen-Misc Equip-Elec | | 521,360 | 610,768 | 1,132,128 | 917,249 | - | | | (108,797) | 808,452 | 1,940,579 | 567,474 | 803,398 | 1,370,871 | - | | | | (72,777) | (72,777) | 1,298,095 | (642,484) |
| 818 | | General Plant-Salvage & Removal: Retirements not classified | | 1,397,273 | 1,344,339 | 2,741,613 | - | - | | | (145,547) | (145,547) | 2,596,066 | 1,103,664 | 1,712,802 | 2,816,466 | - | | | | (149,520) | (149,520) | 2,666,945 | 70,879 |
| 819 | | **TOTAL GENERAL PLANT** | | **$ 105,116,295** | **$ 164,669,992** | **$ 269,786,287** | **$ 29,552,971** | **$ (3,857,280)** | **$ -** | **$ -** | **$ (15,686,542)** | **$ 10,009,148** | **$ 279,795,435** | **$ 91,760,268** | **$ 272,839,142** | **$ 364,599,410** | **$ (3,857,280)** | **$ -** | **$ -** | **$ -** | **$ (19,151,072)** | **$ (23,008,352)** | **$ 341,591,057** | **$ 61,795,622** |
| 820 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 821 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 822 | | **TOTAL ACCUMULATED DEPRECIATION** | | **$ 2,675,010,592** | **$ 2,778,894,193** | **$ 5,453,904,785** | **$ 364,703,712** | **$ (3,857,280)** | **$ (145,291,543)** | **$ (68,405,182)** | **$ (966,865,557)** | **$ (819,715,851)** | **$ 4,634,188,934** | **$ 2,802,094,484** | **$ 2,944,648,528** | **$ 5,746,743,013** | **$ (3,857,280)** | **$ (175,505)** | **$ -** | **$ (142,695,146)** | **$ (68,428,920)** | **$ (955,300,349)** | **$ (1,170,449,201)** | **$ 4,576,293,811** | **$ (57,895,123)** |

Sources: Evergy Joint Application - Section 5.
"RB-30 Accum Depr Reserve - KS Central - Direct" Workpaper.
Evergy's Response to CURB Data Request No. 92.

Docket No. 25-EKCE-294-RTS
Staff Exhibit TSR-6

Evergy Kansas Central, Inc.
Staff Adjustment to Annualized Regulatory Assessments
Income Statement Adjustment No. 15
Test Year Ending June 30, 2024

| | | KCC | CURB |
|---|---|---|---|
| 1 | Staff Annualized Regulatory Assessments | $ 2,497,221 | $ 594,184 |
| 2 | Test Year Regulatory Assessments | 1,929,507 | 645,613 |
| 3 | Adjusted Regulatory Assessments | 567,714 | (51,428) |
| 4 | Less: Evergy Adjustment CS-85 | 736,449 | (61,500) |
| 5 | Staff Adjustments to Regulatory Assessments | $ (168,735) | $ 10,072 |
| **6** | **Total Adjustment to Regulatory Assessments (Account 928000)** | | **$ (158,664)** |

Sources: "CS-85 Reg Assessments - KS Central - Direct" Workpaper.
Evergy's Responses to Staff Data Request Nos. 186, 324 and 355.

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | | | | | |
| 2 | 301000 | Intang Plt-Organization-Elec | | $ 42,735 | $ - | $ 42,735 | 0.00% | 0.00% | $ - | $ - | $ - | $ 42,735 | $ - | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 3 | 303000 | Misc Intang-Wolf Creek | | 30,693,955 | - | 30,693,955 | 0.00% | 0.00% | - | - | - | 12,861,470 | - | 0.00% | 0.00% | - | - | - | - | - |
| 4 | 303002 | Misc Intang Plant - 5 yr Software | | 7,685,682 | 136,895,710 | 144,581,391 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 5 | 303003 | Misc Intang Plant - 10 yr Software | | 45,362,296 | 115,712,502 | 161,074,798 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 6 | 303005 | Misc Intang Plant - Wolf Creek - 5 yr Software | | 3,708,036 | 129,003 | 3,837,038 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 7 | 303014 | Misc Intang Plant - Radio Frequency | | 166,511 | 10,224,443 | 10,390,954 | 0.00% | 0.00% | - | - | - | 426,911 | 10,588,935 | 0.00% | 0.00% | - | - | - | - | - |
| 8 | 303015 | Misc Intang Plant - 15 yr Software | | 52,760 | 161,758 | 214,518 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 9 | 303016 | Misc Intang Plant - 3 yr Software | | 98,589 | 3,420,630 | 3,519,218 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 10 | | **TOTAL PLANT INTANGIBLE** | | **$ 87,810,563** | **$ 266,544,046** | **$ 354,354,609** | | | **$ -** | **$ -** | **$ -** | **$ 13,331,117** | **$ 10,588,935** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 11 | | | | | | | | | | | | | | | | | | | | |
| 12 | **PRODUCTION PLANT** | | | | | | | | | | | | | | | | | | | |
| 13 | **STEAM PRODUCTION** | | | | | | | | | | | | | | | | | | | |
| 14 | | **PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | |
| 15 | 310000 | Land In Fee | | $ 267,380 | $ - | $ 267,380 | 0.00% | | $ - | $ - | $ - | $ 267,380 | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 16 | 310001 | Land Rights | | 13,015 | - | 13,015 | 0.00% | | - | - | - | 13,015 | - | 0.00% | | - | - | - | - | - |
| 17 | 311000 | Structures & Improvements | | 79,866 | - | 79,866 | 12.57% | | 10,039 | - | 10,039 | 79,866 | - | 12.57% | | 10,039 | - | - | - | - |
| 18 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 19 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 20 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 21 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 22 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 23 | | TOTAL PRODUCTION-GORDAN EVANS COMMON | | **$ 360,262** | **$ -** | **$ 360,262** | | | **$ 10,039** | **$ -** | **$ 10,039** | **$ 360,262** | **$ -** | | | **$ 10,039** | **$ -** | **$ -** | **$ -** | **$ -** |
| 24 | | | | | | | | | | | | | | | | | | | | |
| 25 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | |
| 26 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 27 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 28 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 29 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 30 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 31 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 32 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 1 | | **$ -** | **$ -** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 33 | | | | | | | | | | | | | | | | | | | | |
| 34 | RETIRED | **PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | |
| 35 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 36 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 37 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 38 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 39 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 40 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 41 | | TOTAL PRODUCTION-GORDAN EVANS UNIT 2 | | **$ -** | **$ -** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 42 | | | | | | | | | | | | | | | | | | | | |
| 43 | | **PRODUCTION-JEFFREY ENERGY CENTER COMMON** | | | | | | | | | | | | | | | | | | |
| 44 | 310000 | Land In Fee | | $ 865,104 | $ 3,516,041 | $ 4,381,145 | 0.00% | 0.00% | $ - | $ - | $ - | $ 865,104 | $ 3,516,041 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 45 | 310001 | Land Rights | | 31,905 | 43,084 | 74,989 | 0.00% | 0.00% | - | - | - | 31,905 | 43,084 | 0.00% | 0.00% | - | - | - | - | - |
| 46 | 311000 | Structures & Improvements | | 29,721,846 | 110,625,847 | 140,347,693 | 2.90% | 2.64% | 861,934 | 2,920,522 | 3,782,456 | 29,937,883 | 111,408,073 | 2.90% | 2.64% | 868,199 | 2,941,173 | 6,265 | 20,651 | 26,916 |
| 47 | 312000 | Boiler Plant Equipment | | 25,514,960 | 87,004,940 | 112,519,900 | 3.21% | 3.00% | 819,030 | 2,610,148 | 3,429,178 | 26,169,736 | 88,575,030 | 3.21% | 3.00% | 840,049 | 2,657,251 | 21,018 | 47,103 | 68,121 |
| 48 | 312001 | Boiler Plant Equipment -Unit Trains | | 82,818 | 413,161 | 495,979 | 2.60% | 2.22% | 2,153 | 9,172 | 11,325 | 82,818 | 413,161 | 2.60% | 2.22% | 2,153 | 9,172 | - | - | - |
| 49 | 312002 | Boiler Plant Equipment (AQC) | | 36,351,833 | 120,809,536 | 157,161,369 | 3.53% | 3.36% | 1,283,220 | 4,059,200 | 5,342,420 | 36,689,319 | 120,883,890 | 3.53% | 3.36% | 1,295,133 | 4,061,699 | 11,913 | 2,498 | 14,412 |
| 50 | 314000 | Turbogenerator Units | | 3,125,202 | 10,886,322 | 14,011,524 | 3.55% | 3.38% | 110,945 | 367,958 | 478,902 | 3,347,387 | 11,678,103 | 3.55% | 3.38% | 118,832 | 394,720 | 7,888 | 26,762 | 34,650 |
| 51 | 315000 | Accessory Electric Equipment | | 4,196,059 | 16,699,985 | 20,896,044 | 3.17% | 2.87% | 133,015 | 479,290 | 612,305 | 4,238,862 | 16,852,238 | 3.17% | 2.87% | 134,372 | 483,659 | 1,357 | 4,370 | 5,726 |
| 52 | 315010 | Computer Hardware | 31202 | - | - | - | 3.53% | 3.36% | - | - | - | - | 905,700 | 3.53% | 3.36% | - | 30,432 | - | 30,432 | 30,432 |
| 53 | 315010 | Computer Hardware | 31600 | - | - | - | 2.93% | 2.70% | - | - | - | - | 300,645 | 2.93% | 2.70% | - | 8,117 | - | 8,117 | 8,117 |
| 54 | 315010 | Computer Hardware | 39102 | - | - | - | 20.00% | 20.00% | - | - | - | 278 | 380,475 | 20.00% | 20.00% | 56 | 76,095 | 56 | 76,095 | 76,151 |
| 55 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | 2.93% | 2.70% | - | - | - | - | 850,194 | 2.93% | 2.70% | - | 22,955 | - | 22,955 | 22,955 |
| 56 | 315030 | Communication Equipment | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | - | 7,111 | 6.67% | 6.67% | - | 474 | - | 474 | 474 |
| 57 | 316000 | Misc. Power Plant Equipment | | 4,104,045 | 18,100,029 | 22,204,075 | 2.93% | 2.70% | 120,249 | 488,701 | 608,949 | 4,478,455 | 18,296,771 | 2.93% | 2.70% | 131,219 | 494,013 | 10,970 | 5,312 | 16,282 |
| 58 | | TOTAL PROD-JEFFREY ENERGY CENTER COMMON | | **$ 103,993,773** | **$ 368,098,946** | **$ 472,092,718** | | | **$ 3,330,545** | **$ 10,934,991** | **$ 14,265,536** | **$ 105,841,747** | **$ 374,110,514** | | | **$ 3,390,012** | **$ 11,179,760** | **$ 59,467** | **$ 244,769** | **$ 304,236** |
| 59 | | | | | | | | | | | | | | | | | | | | - |
| 60 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 1** | | | | | | | | | | | | | | | | | | - |
| 61 | 310000 | Land In Fee | | $ 23,778 | $ 99,075 | $ 122,853 | 0.00% | 0.00% | $ - | $ - | $ - | $ 23,778 | $ 99,075 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 62 | 311000 | Structures & Improvements | | 15,297,452 | 48,943,851 | 64,241,303 | 2.57% | 2.17% | 393,145 | 1,062,082 | 1,455,226 | 15,576,354 | 49,947,726 | 2.57% | 2.17% | 400,312 | 1,083,866 | 7,168 | 21,784 | 28,952 |
| 63 | 312000 | Boiler Plant Equipment | | 34,796,457 | 118,006,889 | 152,803,346 | 2.95% | 2.71% | 1,026,495 | 3,197,987 | 4,224,482 | 35,206,308 | 119,483,134 | 2.95% | 2.71% | 1,038,586 | 3,237,993 | 12,091 | 40,006 | 52,097 |
| 64 | 312002 | Boiler Plant Equipment (AQC) | | 75,008,962 | 272,036,046 | 347,045,008 | 3.56% | 3.36% | 2,670,319 | 9,140,411 | 11,810,730 | 74,995,987 | 271,001,291 | 3.56% | 3.36% | 2,669,857 | 9,105,643 | (462) | (34,768) | (35,230) |
| 65 | 314000 | Turbogenerator Units | | 16,637,844 | 58,000,533 | 74,638,377 | 3.10% | 2.86% | 515,773 | 1,658,815 | 2,174,588 | 18,017,689 | 62,976,206 | 3.10% | 2.86% | 558,548 | 1,801,119 | 42,775 | 142,304 | 185,079 |
| 66 | 315000 | Accessory Electric Equipment | | 11,468,763 | 38,655,481 | 50,124,244 | 3.11% | 2.83% | 356,679 | 1,093,950 | 1,450,629 | 11,469,269 | 38,657,302 | 3.11% | 2.83% | 356,694 | 1,094,002 | 16 | 52 | 67 |
| 67 | 315010 | Computer Hardware | 31202 | - | - | - | 3.56% | 3.36% | - | - | - | - | 496,851 | 3.56% | 3.36% | - | 16,694 | - | 16,694 | 16,694 |
| 68 | 316000 | Misc. Power Plant Equipment | | 1,313,164 | 4,610,021 | 5,923,185 | 2.89% | 2.55% | 37,950 | 117,556 | 155,506 | 1,581,474 | 5,581,483 | 2.89% | 2.55% | 45,705 | 142,328 | 7,754 | 24,772 | 32,526 |
| 69 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 1 | | **$ 154,546,420** | **$ 540,351,896** | **$ 694,898,316** | | | **$ 5,000,361** | **$ 16,270,800** | **$ 21,271,161** | **$ 156,870,857** | **$ 548,243,068** | | | **$ 5,069,703** | **$ 16,481,645** | **$ 69,342** | **$ 210,845** | **$ 280,186** |
| 70 | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 71 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 2** | | | | | | | | | | | | | | | | | | |
| 72 | 310000 | Land In Fee | | $ 627 | $ 2,812 | $ 3,439 | 0.00% | 0.00% | $ - | $ - | $ - | $ 626.67 | $ 2,812.06 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 73 | 311000 | Structures & Improvements | | 9,514,115 | 30,943,086 | 40,457,201 | 2.19% | 1.69% | 208,359 | 522,938 | 731,297 | 9,650,031 | 31,428,555 | 2.19% | 1.69% | 211,336 | 531,143 | 2,977 | 8,204 | 11,181 |
| 74 | 312000 | Boiler Plant Equipment | | 31,312,649 | 103,907,426 | 135,220,076 | 2.83% | 2.54% | 886,148 | 2,639,249 | 3,525,397 | 36,302,318 | 121,691,106 | 2.83% | 2.54% | 1,027,356 | 3,090,954 | 141,208 | 451,705 | 592,913 |
| 75 | 312002 | Boiler Plant Equipment (AQC) | | 45,414,425 | 164,548,365 | 209,962,790 | 3.20% | 2.92% | 1,453,262 | 4,804,812 | 6,258,074 | 45,159,754 | 163,495,001 | 3.20% | 2.92% | 1,445,112 | 4,774,054 | (8,149) | (30,758) | (38,908) |
| 76 | 314000 | Turbogenerator Units | | 16,635,263 | 59,119,090 | 75,754,352 | 2.94% | 2.69% | 489,077 | 1,590,304 | 2,079,380 | 21,549,694 | 87,972,620 | 2.94% | 2.69% | 633,561 | 2,366,463 | 144,484 | 776,160 | 920,644 |
| 77 | 315000 | Accessory Electric Equipment | | 7,685,583 | 25,728,230 | 33,413,814 | 2.93% | 2.65% | 225,188 | 681,798 | 906,986 | 7,837,383 | 26,017,834 | 2.93% | 2.65% | 229,635 | 689,473 | 4,448 | 7,675 | 12,122 |
| 78 | 315010 | Computer Hardware | 31202 | - | - | - | 3.20% | 2.92% | - | - | - | - | 1,109,054 | 3.20% | 2.92% | - | 32,384 | - | 32,384 | 32,384 |
| 79 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | 3.03% | 2.92% | - | - | - | - | 1,924,187 | 3.03% | 2.92% | - | 56,186 | - | 56,186 | 56,186 |
| 80 | 316000 | Misc. Power Plant Equipment | | 2,149,522 | 6,320,819 | 8,470,341 | 3.03% | 2.92% | 65,131 | 184,568 | 249,698 | 2,149,522 | 4,396,631 | 3.03% | 2.92% | 65,131 | 128,382 | - | (56,186) | (56,186) |
| 81 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 2 | | **$ 112,712,184** | **$ 390,569,828** | **$ 503,282,012** | | | **$ 3,327,164** | **$ 10,423,669** | **$ 13,750,832** | **$ 122,649,327** | **$ 438,037,802** | | | **$ 3,612,130** | **$ 11,669,039** | **$ 284,967** | **$ 1,245,371** | **$ 1,530,337** |
| 82 | | | | | | | | | | | | | | | | | | | | |
| 83 | | **PRODUCTION-JEFFREY ENERGY CENTER UNIT 3** | | | | | | | | | | | | | | | | | | |
| 84 | 311000 | Structures & Improvements | | $ 14,931,316 | $ 48,999,042 | $ 63,930,358 | 2.30% | 1.85% | $ 343,420 | $ 906,482 | $ 1,249,903 | $ 14,931,316 | $ 48,999,042 | 2.30% | 1.85% | $ 343,420 | $ 906,482 | $ - | $ - | $ - |
| 85 | 312000 | Boiler Plant Equipment | | 44,678,394 | 142,550,363 | 187,228,757 | 2.70% | 2.38% | 1,206,317 | 3,392,699 | 4,599,015 | 44,926,816 | 143,396,591 | 2.70% | 2.38% | 1,213,024 | 3,412,839 | 6,707 | 20,140 | 26,848 |
| 86 | 312002 | Boiler Plant Equipment (AQC) | | 51,501,663 | 180,089,089 | 231,590,752 | 3.09% | 2.83% | 1,591,401 | 5,096,521 | 6,687,923 | 51,272,198 | 179,276,275 | 3.09% | 2.83% | 1,584,311 | 5,073,519 | (7,090) | (23,003) | (30,093) |
| 87 | 314000 | Turbogenerator Units | | 28,419,805 | 105,144,537 | 133,564,342 | 2.98% | 2.75% | 846,910 | 2,891,475 | 3,738,385 | 33,278,690 | 122,746,061 | 2.98% | 2.75% | 991,705 | 3,375,517 | 144,795 | 484,042 | 628,837 |
| 88 | 315000 | Accessory Electric Equipment | | 10,414,748 | 34,522,307 | 44,937,055 | 2.61% | 2.24% | 271,825 | 773,300 | 1,045,125 | 10,415,163 | 34,523,801 | 2.61% | 2.24% | 271,836 | 773,333 | 11 | 33 | 44 |
| 89 | 315010 | Computer Hardware | 31202 | - | - | - | 3.09% | 2.83% | - | - | - | - | 514,692 | 3.09% | 2.83% | - | 14,566 | - | 14,566 | 14,566 |
| 90 | 316000 | Misc. Power Plant Equipment | | 888,016 | 3,057,920 | 3,945,937 | 3.17% | 2.90% | 28,150 | 88,680 | 116,830 | 985,009 | 3,406,086 | 3.17% | 2.90% | 31,225 | 98,776 | 3,075 | 10,097 | 13,171 |
| 91 | | TOTAL PROD-JEFFREY ENERGY CENTER UNIT 3 | | **$ 150,833,943** | **$ 514,363,258** | **$ 665,197,202** | | | **$ 4,288,024** | **$ 13,149,156** | **$ 17,437,180** | **$ 155,809,192** | **$ 532,862,548** | | | **$ 4,435,521** | **$ 13,655,032** | **$ 147,497** | **$ 505,876** | **$ 653,373** |
| 92 | | | | | | | | | | | | | | | | | | | | |
| 93 | | **PRODUCTION-LaCYGNE COMMON** | | | | | | | | | | | | | | | | | | |
| 94 | 311000 | Structures & Improvements | | $ 69,109,174 | $ - | $ 69,109,174 | 4.47% | | $ 3,089,180 | $ - | $ 3,089,180 | $ 67,397,757 | $ - | 4.47% | | $ 3,012,680 | $ - | $ (76,500) | $ - | $ (76,500) |
| 95 | 312000 | Boiler Plant Equipment | | 80,763,112 | - | 80,763,112 | 4.41% | | 3,561,653 | - | 3,561,653 | 83,199,063 | - | 4.41% | | 3,669,079 | - | 107,425 | - | 107,425 |
| 96 | 312001 | Boiler Plant Equipment -Unit Trains | | 327,585 | - | 327,585 | 3.55% | | 11,629 | - | 11,629 | 327,585 | - | 3.55% | | 11,629 | - | - | - | - |
| 97 | 314000 | Turbogenerator Units | | 1,336,101 | - | 1,336,101 | 3.46% | | 46,229 | - | 46,229 | 1,336,101 | - | 3.46% | | 46,229 | - | - | - | - |
| 98 | 315000 | Accessory Electric Equipment | | 3,300,076 | - | 3,300,076 | 4.08% | | 134,643 | - | 134,643 | 3,907,559 | - | 4.08% | | 159,428 | - | 24,785 | - | 24,785 |
| 99 | 315010 | Computer Hardware | 39102 | - | - | - | 20.00% | | - | - | - | 10,546 | - | 20.00% | | 2,109 | - | 2,109 | - | 2,109 |
| 100 | 315020 | Computer Software 5 yrs | 30302 | - | - | - | 0.00% | | - | - | - | 64,094 | - | 0.00% | | - | - | - | - | - |
| 101 | 315030 | Communication Equipment | 39700 | - | - | - | 6.67% | | - | - | - | 777,362 | - | 6.67% | | 51,850 | - | 51,850 | - | 51,850 |
| 102 | 316000 | Misc. Power Plant Equipment | | 7,205,985 | - | 7,205,985 | 3.99% | | 287,519 | - | 287,519 | 7,587,125 | - | 3.99% | | 302,726 | - | 15,208 | - | 15,208 |
| 103 | | TOTAL PRODUCTION-LaCYGNE COMMON | | **$ 162,042,032** | **$ -** | **$ 162,042,032** | | | **$ 7,130,854** | **$ -** | **$ 7,130,854** | **$ 164,607,192** | **$ -** | | | **$ 7,255,731** | **$ -** | **$ 124,877** | **$ -** | **$ 124,877** |
| 104 | | | | | | | | | | | | | | | | | | | | |
| 105 | | **PRODUCTION-LaCYGNE UNIT 1** | | | | | | | | | | | | | | | | | | |
| 106 | 310000 | Land In Fee | | $ 1,836,160 | $ - | $ 1,836,160 | 0.00% | | $ - | $ - | $ - | $ 1,836,160 | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 107 | 310001 | Land Rights | | 730,555 | - | 730,555 | 0.00% | | - | - | - | 730,555 | - | 0.00% | | - | - | - | - | - |
| 108 | 311000 | Structures & Improvements | | 26,638,568 | - | 26,638,568 | 3.99% | | 1,062,879 | - | 1,062,879 | 26,985,780 | - | 3.99% | | 1,076,733 | - | 13,854 | - | 13,854 |
| 109 | 312000 | Boiler Plant Equipment | | 194,471,961 | - | 194,471,961 | 5.88% | | 11,434,951 | - | 11,434,951 | 209,179,944 | - | 5.88% | | 12,299,781 | - | 864,829 | - | 864,829 |
| 110 | 312002 | Boiler Plant Equipment (AQC) | | 224,679,191 | - | 224,679,191 | 5.90% | | 13,256,072 | - | 13,256,072 | 228,965,452 | - | 5.90% | | 13,508,962 | - | 252,889 | - | 252,889 |
| 111 | 314000 | Turbogenerator Units | | 47,455,465 | - | 47,455,465 | 4.84% | | 2,296,845 | - | 2,296,845 | 54,989,658 | - | 4.84% | | 2,661,499 | - | 364,655 | - | 364,655 |
| 112 | 315000 | Accessory Electric Equipment | | 19,107,324 | - | 19,107,324 | 4.53% | | 865,562 | - | 865,562 | 19,134,951 | - | 4.53% | | 866,813 | - | 1,251 | - | 1,251 |
| 113 | 315030 | Communication Equipment | 39700 | - | - | - | 6.67% | | - | - | - | 99,761 | - | 6.67% | | 6,654 | - | 6,654 | - | 6,654 |
| 114 | 316000 | Misc. Power Plant Equipment | | 2,799,614 | - | 2,799,614 | 3.74% | | 104,706 | - | 104,706 | 3,243,767 | - | 3.74% | | 121,317 | - | 16,611 | - | 16,611 |
| 115 | | TOTAL PRODUCTION-LaCYGNE UNIT 1 | | **$ 517,718,838** | **$ -** | **$ 517,718,838** | | | **$ 29,021,014** | **$ -** | **$ 29,021,014** | **$ 545,166,027** | **$ -** | | | **$ 30,541,759** | **$ -** | **$ 1,520,744** | **$ -** | **$ 1,520,744** |
| 116 | | | | | | | | | | | | | | | | | | | | |
| 117 | | **PRODUCTION-LaCYGNE UNIT 2** | | | | | | | | | | | | | | | | | | |
| 118 | 311000 | Structures & Improvements | | $ 1,951,227 | $ - | $ 1,951,227 | 3.48% | | $ 67,903 | $ - | $ 67,903 | $ 2,755,074 | $ - | 3.48% | | $ 95,877 | $ - | $ 27,974 | $ - | $ 27,974 |
| 119 | 312000 | Boiler Plant Equipment | | 15,480,741 | - | 15,480,741 | 4.60% | | 712,114 | - | 712,114 | 23,662,804 | - | 4.60% | | 1,088,489 | - | 376,375 | - | 376,375 |
| 120 | 312001 | Boiler Plant Equipment -Unit Trains | | 804,087 | - | 804,087 | 2.27% | | 18,253 | - | 18,253 | 804,087 | - | 2.27% | | 18,253 | - | - | - | - |
| 121 | 312002 | Boiler Plant Equipment (AQC) | | 95,634 | - | 95,634 | 4.54% | | 4,342 | - | 4,342 | 163,319 | - | 4.54% | | 7,415 | - | 3,073 | - | 3,073 |
| 122 | 314000 | Turbogenerator Units | | 7,157,935 | - | 7,157,935 | 5.26% | | 376,507 | - | 376,507 | 5,208,573 | - | 5.26% | | 273,971 | - | (102,536) | - | (102,536) |
| 123 | 315000 | Accessory Electric Equipment | | 634,605 | - | 634,605 | 3.71% | | 23,544 | - | 23,544 | 692,047 | - | 3.71% | | 25,675 | - | 2,131 | - | 2,131 |
| 124 | 315030 | Communication Equipment | 39700 | - | - | - | 6.67% | | - | - | - | 17 | - | 6.67% | | 1 | - | 1 | - | 1 |
| 125 | 316000 | Misc. Power Plant Equipment | | 617,111 | - | 617,111 | 3.44% | | 21,229 | - | 21,229 | 947,383 | - | 3.44% | | 32,590 | - | 11,361 | - | 11,361 |
| 126 | | TOTAL PRODUCTION-LaCYGNE UNIT 2 | | **$ 26,741,340** | **$ -** | **$ 26,741,340** | | | **$ 1,223,891** | **$ -** | **$ 1,223,891** | **$ 34,233,304** | **$ -** | | | **$ 1,542,270** | **$ -** | **$ 318,379** | **$ -** | **$ 318,379** |
| 127 | | | | | | | | | | | | | | | | | | | | |
| 128 | | **PRODUCTION-LaCYGNE LEASE 2005 COMMON** | | | | | | | | | | | | | | | | | | |
| 129 | 310000 | Land In Fee | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 130 | 311000 | Structures & Improvements | | 40,671,565 | - | 40,671,565 | 0.00% | | - | - | - | 42,940,998 | - | 0.00% | | - | - | - | - | - |
| 131 | 312000 | Boiler Plant Equipment | | 64,118,034 | - | 64,118,034 | 0.00% | | - | - | - | 63,946,047 | - | 0.00% | | - | - | - | - | - |
| 132 | 314000 | Turbogenerator Units | | 394,264 | - | 394,264 | 0.00% | | - | - | - | 394,264 | - | 0.00% | | - | - | - | - | - |
| 133 | 315000 | Accessory Electric Equipment | | 1,335,468 | - | 1,335,468 | 0.00% | | - | - | - | 804,248 | - | 0.00% | | - | - | - | - | - |
| 134 | 315030 | Communication Equipment | 39700 | - | - | - | 6.67% | | - | - | - | 660,979 | - | 6.67% | | 44,087 | - | 44,087 | - | 44,087 |
| 135 | 316000 | Misc. Power Plant Equipment | | 823,404 | - | 823,404 | 0.00% | | - | - | - | 823,404 | - | 0.00% | | - | - | - | - | - |
| 136 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 COMMON | | **$ 107,342,735** | **$ -** | **$ 107,342,735** | | | **$ -** | **$ -** | **$ -** | **$ 109,569,939** | **$ -** | | | **$ 44,087** | **$ -** | **$ 44,087** | **$ -** | **$ 44,087** |
| 137 | | | | | | | | | | | | | | | | | | | | |
| 138 | | **PRODUCTION-LaCYGNE LEASE 2005 UNIT 2** | | | | | | | | | | | | | | | | | | |
| 139 | 311000 | Structures & Improvements | | $ 6,774,214 | $ - | $ 6,774,214 | 0.00% | | $ - | $ - | $ - | $ 6,774,214 | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 140 | 312000 | Boiler Plant Equipment | | 82,843,700 | - | 82,843,700 | 0.00% | | - | - | - | 74,157,703 | - | 0.00% | | - | - | - | - | - |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 141 | 312001 | Boiler Plant Equipment -Unit Trains | | 482,630 | - | 482,630 | 0.00% | | - | - | - | 482,630 | - | 0.00% | | - | - | - | - | - |
| 142 | 312002 | Boiler Plant Equipment (AQC) | | 203,387,061 | - | 203,387,061 | 0.00% | | - | - | - | 203,387,061 | - | 0.00% | | - | - | - | - | - |
| 143 | 314000 | Turbogenerator Units | | 15,045,832 | - | 15,045,832 | 0.00% | | - | - | - | 17,654,369 | - | 0.00% | | - | - | - | - | - |
| 144 | 315000 | Accessory Electric Equipment | | 8,412,497 | - | 8,412,497 | 0.00% | | - | - | - | 8,412,497 | - | 0.00% | | - | - | - | - | - |
| 145 | 316000 | Misc. Power Plant Equipment | | 776,090 | - | 776,090 | 0.00% | | - | - | - | 776,090 | - | 0.00% | | - | - | - | - | - |
| 146 | | TOTAL PRODUCTION-LaCYGNE LEASE 2005 UNIT 2 | | $ 317,722,024 | $ - | $ 317,722,024 | | | $ - | $ - | $ - | $ 311,644,564 | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 147 | | | | | | | | | | | | | | | | | | | | |
| 148 | RETIRED | **PRODUCTION-MURRY GILL COMMON** | | | | | | | | | | | | | | | | | | |
| 149 | 310000 | Land In Fee | | $ 61,985 | $ - | $ 61,985 | 0.00% | | $ - | $ - | $ - | $ 61,985 | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 150 | 310001 | Land Rights | | 11,017 | - | 11,017 | 0.00% | | - | - | - | 11,017 | - | 0.00% | | - | - | - | - | - |
| 151 | 311000 | Structures & Improvements | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 152 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 153 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 154 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 155 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 156 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 157 | | TOTAL PRODUCTION-MURRY GILL COMMON | | $ 73,002 | $ - | $ 73,002 | | | $ - | $ - | $ - | $ 73,002 | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 158 | | | | | | | | | | | | | | | | | | | | |
| 159 | RETIRED | **PRODUCTION-MURRY GILL UNIT 1** | | | | | | | | | | | | | | | | | | |
| 160 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 161 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 162 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 163 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 164 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 165 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 166 | | TOTAL PRODUCTION-MURRY GILL UNIT 1 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 167 | | | | | | | | | | | | | | | | | | | | |
| 168 | RETIRED | **PRODUCTION-MURRY GILL UNIT 2** | | | | | | | | | | | | | | | | | | |
| 169 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 170 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 171 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 172 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 173 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 174 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 175 | | TOTAL PRODUCTION-MURRY GILL UNIT 2 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 176 | | | | | | | | | | | | | | | | | | | | |
| 177 | RETIRED | **PRODUCTION-MURRY GILL UNIT 3** | | | | | | | | | | | | | | | | | | |
| 178 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 179 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 180 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 181 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 182 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 183 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 184 | | TOTAL PRODUCTION-MURRY GILL UNIT 3 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 185 | | | | | | | | | | | | | | | | | | | | |
| 186 | RETIRED | **PRODUCTION-MURRY GILL UNIT 4** | | | | | | | | | | | | | | | | | | |
| 187 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 188 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 189 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 190 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 191 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 192 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 193 | | TOTAL PRODUCTION-MURRY GILL UNIT 4 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 194 | | | | | | | | | | | | | | | | | | | | |
| 195 | RETIRED | **PRODUCTION-NEOSHO COMMON** | | | | | | | | | | | | | | | | | | |
| 196 | 311000 | Structures & Improvements | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 197 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 198 | | TOTAL PRODUCTION-NEOSHO COMMON | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 199 | | | | | | | | | | | | | | | | | | | | |
| 200 | RETIRED | **PRODUCTION-NEOSHO UNIT 1** | | | | | | | | | | | | | | | | | | |
| 201 | 310000 | Land In Fee | | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 202 | 311000 | Structures & Improvements | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 203 | 312000 | Boiler Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 204 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 205 | 314000 | Turbogenerator Units | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 206 | 315000 | Accessory Electric Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 207 | 316000 | Misc. Power Plant Equipment | | - | - | - | 0.00% | | - | - | - | - | - | 0.00% | | - | - | - | - | - |
| 208 | | TOTAL PRODUCTION-NEOSHO UNIT 1 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 209 | | | | | | | | | | | | | | | | | | | | |
| 210 | RETIRED | **PRODUCTION-HUTCHINSON UNIT 4** | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 211 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 212 | 312000 | Boiler Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 213 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 214 | 314000 | Turbogenerator Units | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 215 | 315000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 216 | 316000 | Misc. Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 217 | | TOTAL PRODUCTION-HUTCHINSON UNIT 4 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 218 | | | | | | | | | | | | | | | | | | | | |
| 219 | | **PRODUCTION-LAWRENCE COMMON** | | | | | | | | | | | | | | | | | | |
| 220 | 310000 | Land In Fee | | $ - | $ 1,398,364 | $ 1,398,364 | | 0.00% | $ - | $ - | $ - | $ - | $ 1,398,364 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 221 | 310001 | Land Rights | | - | 39,905 | 39,905 | | 0.00% | - | - | - | - | 39,905 | | 0.00% | - | - | - | - | - |
| 222 | 311000 | Structures & Improvements | | - | 55,441,526 | 55,441,526 | | 3.26% | - | 1,807,394 | 1,807,394 | - | 55,431,450 | | 3.26% | - | 1,807,065 | - | (328) | (328) |
| 223 | 312000 | Boiler Plant Equipment | | - | 22,448,683 | 22,448,683 | | 3.63% | - | 814,887 | 814,887 | - | 22,512,774 | | 3.63% | - | 817,214 | - | 2,326 | 2,326 |
| 224 | 312001 | Boiler Plant Equipment - Unit Train | | - | 16,347,456 | 16,347,456 | | 2.31% | - | 377,626 | 377,626 | - | 16,347,456 | | 2.31% | - | 377,626 | - | - | - |
| 225 | 312002 | Boiler Plant Equipment (AQC) | | - | 47,812,711 | 47,812,711 | | 4.25% | - | 2,032,040 | 2,032,040 | - | 45,856,591 | | 4.25% | - | 1,948,905 | - | (83,135) | (83,135) |
| 226 | 314000 | Turbogenerator Units | | - | 1,709,107 | 1,709,107 | | 3.59% | - | 61,357 | 61,357 | - | 1,709,107 | | 3.59% | - | 61,357 | - | - | - |
| 227 | 315000 | Accessory Electric Equipment | | - | 5,001,442 | 5,001,442 | | 2.22% | - | 111,032 | 111,032 | - | 5,048,048 | | 2.22% | - | 112,067 | - | 1,035 | 1,035 |
| 228 | 315010 | Computer Hardware | 31202 | - | - | - | | 4.25% | - | - | - | - | 1,799,574 | | 4.25% | - | 76,482 | - | 76,482 | 76,482 |
| 229 | 315010 | Computer Hardware | 31600 | - | - | - | | 2.76% | - | - | - | - | 292,664 | | 2.76% | - | 8,078 | - | 8,078 | 8,078 |
| 230 | 315010 | Computer Hardware | 39102 | - | - | - | | 20.00% | - | - | - | - | 209,464 | | 20.00% | - | 41,893 | - | 41,893 | 41,893 |
| 231 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | 2.76% | - | - | - | - | 143,174 | | 2.76% | - | 3,952 | - | 3,952 | 3,952 |
| 232 | 316000 | Misc. Power Plant Equipment | | - | 6,680,891 | 6,680,891 | | 2.76% | - | 184,393 | 184,393 | - | 6,443,479 | | 2.76% | - | 177,840 | - | (6,553) | (6,553) |
| 233 | | TOTAL PRODUCTION-LAWRENCE COMMON | | $ - | $ 156,880,086 | $ 156,880,086 | | | $ - | $ 5,388,729 | $ 5,388,729 | $ - | $ 157,232,051 | | | $ - | $ 5,432,478 | $ - | $ 43,749 | $ 43,749 |
| 234 | | | | | | | | | | | | | | | | | | | | |
| 235 | RETIRED | **PRODUCTION-LAWRENCE UNIT 3** | | | | | | | | | | | | | | | | | | |
| 236 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 237 | 312000 | Boiler Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 238 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 239 | 314000 | Turbogenerator Units | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 240 | 315000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 241 | 316000 | Misc. Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 242 | | TOTAL PRODUCTION-LAWRENCE UNIT 3 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 243 | | | | | | | | | | | | | | | | | | | | |
| 244 | | **PRODUCTION-LAWRENCE UNIT 4** | | | | | | | | | | | | | | | | | | |
| 245 | 311000 | Structures & Improvements | | $ - | $ 23,246,196 | $ 23,246,196 | | 5.49% | $ - | $ 1,276,216 | $ 1,276,216 | $ - | $ 23,250,022 | | 5.49% | $ - | $ 1,276,426 | $ - | $ 210 | $ 210 |
| 246 | 312000 | Boiler Plant Equipment | | - | 44,636,490 | 44,636,490 | | 4.52% | - | 2,017,569 | 2,017,569 | - | 45,638,027 | | 4.52% | - | 2,062,839 | - | 45,269 | 45,269 |
| 247 | 312002 | Boiler Plant Equipment (AQC) | | - | 99,487,398 | 99,487,398 | | 6.26% | - | 6,227,911 | 6,227,911 | - | 98,560,590 | | 6.26% | - | 6,169,893 | - | (58,018) | (58,018) |
| 248 | 314000 | Turbogenerator Units | | - | 22,540,790 | 22,540,790 | | 5.03% | - | 1,133,802 | 1,133,802 | - | 28,741,035 | | 5.03% | - | 1,445,674 | - | 311,872 | 311,872 |
| 249 | 315000 | Accessory Electric Equipment | | - | 20,805,003 | 20,805,003 | | 4.98% | - | 1,036,089 | 1,036,089 | - | 20,821,930 | | 4.98% | - | 1,036,932 | - | 843 | 843 |
| 250 | 315010 | Computer Hardware | 31202 | - | - | - | | 6.26% | - | - | - | - | 926,807 | | 6.26% | - | 58,018 | - | 58,018 | 58,018 |
| 251 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | 6.67% | - | - | - | - | 153,714 | | 6.67% | - | 10,253 | - | 10,253 | 10,253 |
| 252 | 316000 | Misc. Power Plant Equipment | | - | 2,178,673 | 2,178,673 | | 6.67% | - | 145,317 | 145,317 | - | 2,024,958 | | 6.67% | - | 135,065 | - | (10,253) | (10,253) |
| 253 | | TOTAL PRODUCTION-LAWRENCE UNIT 4 | | $ - | $ 212,894,548 | $ 212,894,548 | | | $ - | $ 11,836,905 | $ 11,836,905 | $ - | $ 220,117,084 | | | $ - | $ 12,195,100 | $ - | $ 358,195 | $ 358,195 |
| 254 | | | | | | | | | | | | | | | | | | | | |
| 255 | | **PRODUCTION-LAWRENCE UNIT 5** | | | | | | | | | | | | | | | | | | |
| 256 | 311000 | Structures & Improvements | | $ - | $ 29,311,012 | $ 29,311,012 | | 2.84% | $ - | $ 832,433 | $ 832,433 | $ - | $ 29,311,012 | | 2.84% | $ - | $ 832,433 | $ - | $ - | $ - |
| 257 | 312000 | Boiler Plant Equipment | | - | 61,014,930 | 61,014,930 | | 2.60% | - | 1,586,388 | 1,586,388 | - | 61,665,076 | | 2.60% | - | 1,603,292 | - | 16,904 | 16,904 |
| 258 | 312002 | Boiler Plant Equipment (AQC) | | - | 121,566,282 | 121,566,282 | | 3.18% | - | 3,865,808 | 3,865,808 | - | 120,840,963 | | 3.18% | - | 3,842,743 | - | (23,065) | (23,065) |
| 259 | 314000 | Turbogenerator Units | | - | 62,743,386 | 62,743,386 | | 2.53% | - | 1,587,408 | 1,587,408 | - | 65,771,631 | | 2.53% | - | 1,664,022 | - | 76,615 | 76,615 |
| 260 | 315000 | Accessory Electric Equipment | | - | 23,949,788 | 23,949,788 | | 2.86% | - | 684,964 | 684,964 | - | 25,498,679 | | 2.86% | - | 729,262 | - | 44,298 | 44,298 |
| 261 | 315010 | Computer Hardware | 31202 | - | - | - | | 3.18% | - | - | - | - | 725,319 | | 3.18% | - | 23,065 | - | 23,065 | 23,065 |
| 262 | 315020 | Computer Software 5 yrs | 31600 | - | - | - | | 3.34% | - | - | - | - | 471,654 | | 3.34% | - | 15,753 | - | 15,753 | 15,753 |
| 263 | 316000 | Misc. Power Plant Equipment | | - | 3,549,057 | 3,549,057 | | 3.34% | - | 118,538 | 118,538 | - | 3,049,231 | | 3.34% | - | 101,844 | - | (16,694) | (16,694) |
| 264 | | TOTAL PRODUCTION-LAWRENCE UNIT 5 | | $ - | $ 302,134,454 | $ 302,134,454 | | | $ - | $ 8,675,539 | $ 8,675,539 | $ - | $ 307,333,564 | | | $ - | $ 8,812,414 | $ - | $ 136,876 | $ 136,876 |
| 265 | | | | | | | | | | | | | | | | | | | | |
| 266 | RETIRED | **PRODUCTION-TECUMSEH COMMON** | | | | | | | | | | | | | | | | | | |
| 267 | 310000 | Land In Fee | | $ - | $ 614,806 | $ 614,806 | | 0.00% | $ - | $ - | $ - | $ - | $ 614,806 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 268 | 311000 | Structures & Improvements | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 269 | 312000 | Boiler Plant Equipment | | - | 392 | 392 | | 0.00% | - | - | - | - | 392 | | 0.00% | - | - | - | - | - |
| 270 | 312001 | Boiler Plant Equipment - Unit Train | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 271 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 272 | 314000 | Turbogenerator Units | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 273 | 315000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 274 | 316000 | Misc. Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 275 | | TOTAL PRODUCTION-TECUMSEH COMMON | | $ - | $ 615,198 | $ 615,198 | | | $ - | $ - | $ - | $ - | $ 615,198 | | | $ - | $ - | $ - | $ - | $ - |
| 276 | | | | | | | | | | | | | | | | | | | | |
| 277 | RETIRED | **PRODUCTION-TECUMSEH UNIT 7** | | | | | | | | | | | | | | | | | | |
| 278 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 279 | 312000 | Boiler Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 280 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 281 | 314000 | Turbogenerator Units | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 282 | 315000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 283 | 316000 | Misc. Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 284 | | TOTAL PRODUCTION-TECUMSEH UNIT 7 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 285 | | | | | | | | | | | | | | | | | | | | |
| 286 | RETIRED | **PRODUCTION-TECUMSEH UNIT 8** | | | | | | | | | | | | | | | | | | |
| 287 | 311000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 288 | 312000 | Boiler Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 289 | 312002 | Boiler Plant Equipment (AQC) | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 290 | 314000 | Turbogenerator Units | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 291 | 315000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 292 | 316000 | Misc. Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 293 | | TOTAL PRODUCTION-TECUMSEH UNIT 8 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 294 | | | | | | | | | | | | | | | | | | | | |
| 295 | | | | | | | | | | | | | | | | | | | | |
| 296 | | **TOTAL STEAM & CT's - PRODUCTON IN SVC** | | **$ 1,654,086,552** | **$ 2,485,908,214** | **$ 4,139,994,766** | | | **$ 53,331,891** | **$ 76,679,789** | **$ 130,011,680** | **$ 1,706,825,414** | **$ 2,578,551,828** | | | **$ 55,901,251** | **$ 79,425,468** | **$ 2,569,360** | **$ 2,745,679** | **$ 5,315,039** |
| 297 | | | | | | | | | | | | | | | | | | | | |
| 298 | **NUCLEAR PRODUCTION** | | | | | | | | | | | | | | | | | | | |
| 299 | 320000 | Land In Fee | | $ 3,688,007 | $ - | $ 3,688,007 | 0.00% | | $ - | $ - | $ - | $ 3,652,841 | $ - | 0.00% | | $ - | $ - | $ - | $ - | $ - |
| 300 | 320001 | Land Rights | | 523,928 | - | 523,928 | 0.00% | | - | - | - | 523,928 | - | 0.00% | | - | - | - | - | - |
| 301 | 321000 | Structures & Improvements | | 469,648,313 | - | 469,648,313 | 1.93% | | 9,064,212 | - | 9,064,212 | 478,263,512 | - | 1.93% | | 9,230,486 | - | 166,273 | - | 166,273 |
| 302 | 322000 | Reactor Plant Equipment | | 987,570,050 | - | 987,570,050 | 2.37% | | 23,405,410 | - | 23,405,410 | 998,390,562 | - | 2.37% | | 23,661,856 | - | 256,446 | - | 256,446 |
| 303 | 323000 | Turbogenerator Units | | 220,043,001 | - | 220,043,001 | 2.49% | | 5,479,071 | - | 5,479,071 | 220,339,786 | - | 2.49% | | 5,486,461 | - | 7,390 | - | 7,390 |
| 304 | 324000 | Accessory Electric Equipment | | 160,464,708 | - | 160,464,708 | 2.11% | | 3,385,805 | - | 3,385,805 | 165,507,163 | - | 2.11% | | 3,492,201 | - | 106,396 | - | 106,396 |
| 305 | 324010 | Computer Hardware | 32400 | - | - | - | 2.11% | | - | - | - | 1,273,197 | - | 2.11% | | 26,864 | - | 26,864 | - | 26,864 |
| 306 | 324010 | Computer Hardware | 32500 | - | - | - | 2.74% | | - | - | - | 53,364,241 | - | 2.74% | | 1,462,180 | - | 1,462,180 | - | 1,462,180 |
| 307 | 324010 | Computer Hardware | 39100 | - | - | - | 4.00% | | - | - | - | 3,470,520 | - | 4.00% | | 138,821 | - | 138,821 | - | 138,821 |
| 308 | 324010 | Computer Hardware | 39102 | - | - | - | 20.00% | | - | - | - | 11,642,599 | - | 20.00% | | 2,328,520 | - | 2,328,520 | - | 2,328,520 |
| 309 | 324020 | Computer Software 5 yrs | 30300 | - | - | - | 0.00% | | - | - | - | 30,939,456 | - | 0.00% | | - | - | - | - | - |
| 310 | 324020 | Computer Software 5 yrs | 30302 | - | - | - | 0.00% | | - | - | - | 4,567,565 | - | 0.00% | | - | - | - | - | - |
| 311 | 324020 | Computer Software 5 yrs | 30305 | - | - | - | 0.00% | | - | - | - | 6,096,326 | - | 0.00% | | - | - | - | - | - |
| 312 | 324023 | Computer Software 10 yrs | 30303 | - | - | - | 0.00% | | - | - | - | 31,331,172 | - | 0.00% | | - | - | - | - | - |
| 313 | 324030 | Communication Equipment | 32400 | - | - | - | 2.11% | | - | - | - | 139,530 | - | 2.11% | | 2,944 | - | 2,944 | - | 2,944 |
| 314 | 324030 | Communication Equipment | 32500 | - | - | - | 2.74% | | - | - | - | 10,584,034 | - | 2.74% | | 290,003 | - | 290,003 | - | 290,003 |
| 315 | 324030 | Communication Equipment | 39700 | - | - | - | 6.67% | | - | - | - | 298,014 | - | 6.67% | | 19,878 | - | 19,878 | - | 19,878 |
| 316 | 325000 | Misc Power Plant Equipment | | 155,164,653 | - | 155,164,653 | 2.74% | | 4,251,511 | - | 4,251,511 | 78,432,351 | - | 2.74% | | 2,149,046 | - | (2,102,465) | - | (2,102,465) |
| 317 | | **TOTAL PROD PLT- NUCLEAR - WOLF CREEK** | | **$ 1,997,102,659** | **$ -** | **$ 1,997,102,659** | | | **$ 45,586,010** | **$ -** | **$ 45,586,010** | **$ 2,098,816,796** | **$ -** | | | **$ 48,289,260** | **$ -** | **$ 2,703,250** | **$ -** | **$ 2,703,250** |
| 318 | | | | | | | | | | | | | | | | | | | | |
| 319 | **OTHER PRODUCTION** | | | | | | | | | | | | | | | | | | | |
| 320 | **KGE** | | | | | | | | | | | | | | | | | | | |
| 321 | | **OTHER PRODUCTION - GORDAN EVANS - CT** | | | | | | | | | | | | | | | | | | |
| 322 | 344000 | Generators | | $ 1,809,058 | $ - | $ 1,809,058 | 1.86% | | $ 33,600 | $ - | $ 33,600 | $ 1,809,058 | $ - | 1.86% | | $ 33,600 | $ - | $ - | $ - | $ - |
| 323 | 345010 | Computer Hardware | 39102 | - | - | - | 20.00% | | - | - | - | 61,496 | - | 20.00% | | 12,299 | - | 12,299 | - | 12,299 |
| 324 | | TOTAL OTHER PRODUCTION - GORDAN EVANS - CT | | **$ 1,809,058** | **$ -** | **$ 1,809,058** | | | **$ 33,600** | **$ -** | **$ 33,600** | **$ 1,870,554** | **$ -** | | | **$ 45,899** | **$ -** | **$ 12,299** | **$ -** | **$ 12,299** |
| 325 | | | | | | | | | | | | | | | | | | | | |
| 326 | **KPL** | | | | | | | | | | | | | | | | | | | |
| 327 | RETIRED | **OTHER PRODUCTION-ABILENE GAS TURBINE** | | | | | | | | | | | | | | | | | | |
| 328 | 340000 | Land In Fee | | $ - | $ 66,091 | $ 66,091 | | 0.00% | $ - | $ - | $ - | $ - | $ 66,091 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 329 | 340001 | Land Rights | | - | 567 | 567 | | 0.00% | - | - | - | - | 567 | | 0.00% | - | - | - | - | - |
| 330 | 341000 | Structures & Improvements | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 331 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 332 | 344000 | Generators | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 333 | 345000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 334 | 346000 | Misc Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 335 | | TOTAL OTHER PRODUCTION-ABILENE GAS TURBINE | | **$ -** | **$ 66,658** | **$ 66,658** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ 66,658** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 336 | | | | | | | | | | | | | | | | | | | | |
| 337 | | **OTHER PRODUCTION-EMPORIA GT COMMON** | | | | | | | | | | | | | | | | | | |
| 338 | 340000 | Land In Fee | | $ - | $ 1,015,637 | $ 1,015,637 | | 0.00% | $ - | $ - | $ - | $ - | $ 1,015,637 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 339 | 341000 | Structures & Improvements | | - | 16,780,735 | 16,780,735 | | 1.76% | - | 295,341 | 295,341 | - | 16,780,735 | | 1.76% | - | 295,341 | - | - | - |
| 340 | 342000 | Fuel Holders, Producers & Acce | | - | 248,540 | 248,540 | | 1.85% | - | 4,598 | 4,598 | - | 194,792 | | 1.85% | - | 3,604 | - | (994) | (994) |
| 341 | 344000 | Generators | | - | 11,783,707 | 11,783,707 | | 2.10% | - | 247,458 | 247,458 | - | 11,230,698 | | 2.10% | - | 235,845 | - | (11,613) | (11,613) |
| 342 | 345000 | Accessory Electric Equipment | | - | 7,691,489 | 7,691,489 | | 1.76% | - | 135,370 | 135,370 | - | 7,691,489 | | 1.76% | - | 135,370 | - | - | - |
| 343 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.85% | - | - | - | - | 53,748 | | 1.85% | - | 994 | - | 994 | 994 |
| 344 | 345010 | Computer Hardware | 34400 | - | - | - | | 2.10% | - | - | - | - | 553,009 | | 2.10% | - | 11,613 | - | 11,613 | 11,613 |
| 345 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.83% | - | - | - | - | 509,639 | | 1.83% | - | 9,326 | - | 9,326 | 9,326 |
| 346 | 346000 | Misc Power Plant Equipment | | - | 7,405,875 | 7,405,875 | | 1.83% | - | 135,528 | 135,528 | - | 6,896,236 | | 1.83% | - | 126,201 | - | (9,326) | (9,326) |
| 347 | | TOTAL OTHER PRODUCTION-EMPORIA GT COMMON | | **$ -** | **$ 44,925,984** | **$ 44,925,984** | | | **$ -** | **$ 818,295** | **$ 818,295** | **$ -** | **$ 44,925,984** | | | **$ -** | **$ 818,295** | **$ -** | **$ -** | **$ -** |
| 348 | | | | | | | | | | | | | | | | | | | | |
| 349 | | **OTHER PRODUCTION-EMPORIA GT UNIT 1** | | | | | | | | | | | | | | | | | | |
| 350 | 341000 | Structures & Improvements | | $ - | $ 262,428 | $ 262,428 | | 1.78% | $ - | $ 4,671 | $ 4,671 | $ - | $ 262,428 | | 1.78% | $ - | $ 4,671 | $ - | $ - | $ - |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 351 | 342000 | Fuel Holders, Producers & Acce | | - | 860,285 | 860,285 | | 1.91% | - | 16,431 | 16,431 | - | 626,015 | | 1.91% | - | 11,957 | - | (4,475) | (4,475) |
| 352 | 344000 | Generators | | - | 24,617,796 | 24,617,796 | | 1.92% | - | 472,662 | 472,662 | - | 24,617,796 | | 1.92% | - | 472,662 | - | - | - |
| 353 | 345000 | Accessory Electric Equipment | | - | 4,896,354 | 4,896,354 | | 1.77% | - | 86,665 | 86,665 | - | 4,896,354 | | 1.77% | - | 86,665 | - | - | - |
| 354 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.91% | - | - | - | - | 234,270 | | 1.91% | - | 4,475 | - | 4,475 | 4,475 |
| 355 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.77% | - | - | - | - | 117,745 | | 1.77% | - | 2,084 | - | 2,084 | 2,084 |
| 356 | 346000 | Misc Power Plant Equipment | | - | 120,872 | 120,872 | | 1.77% | - | 2,139 | 2,139 | - | 3,126 | | 1.77% | - | 55 | - | (2,084) | (2,084) |
| 357 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 1 | | **$ -** | **$ 30,757,735** | **$ 30,757,735** | | | **$ -** | **$ 582,569** | **$ 582,569** | **$ -** | **$ 30,757,735** | | | **$ -** | **$ 582,569** | **$ -** | **$ -** | **$ -** |
| 358 | | | | | | | | | | | | | | | | | | | | |
| 359 | | **OTHER PRODUCTION-EMPORIA GT UNIT 2** | | | | | | | | | | | | | | | | | | |
| 360 | 341000 | Structures & Improvements | | $ - | $ 262,333 | $ 262,333 | | 1.78% | $ - | $ 4,670 | $ 4,670 | $ - | $ 262,333 | | 1.78% | $ - | $ 4,670 | $ - | $ - | $ - |
| 361 | 342000 | Fuel Holders, Producers & Acce | | - | 618,152 | 618,152 | | 1.95% | - | 12,054 | 12,054 | - | 384,334 | | 1.95% | - | 7,495 | - | (4,559) | (4,559) |
| 362 | 344000 | Generators | | - | 29,342,385 | 29,342,385 | | 2.04% | - | 598,585 | 598,585 | - | 29,342,385 | | 2.04% | - | 598,585 | - | - | - |
| 363 | 345000 | Accessory Electric Equipment | | - | 1,474,294 | 1,474,294 | | 1.78% | - | 26,242 | 26,242 | - | 1,474,294 | | 1.78% | - | 26,242 | - | - | - |
| 364 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.95% | - | - | - | - | 233,818 | | 1.95% | - | 4,559 | - | 4,559 | 4,559 |
| 365 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.77% | - | - | - | - | 117,703 | | 1.77% | - | 2,083 | - | 2,083 | 2,083 |
| 366 | 346000 | Misc Power Plant Equipment | | - | 117,703 | 117,703 | | 1.77% | - | 2,083 | 2,083 | - | - | | 1.77% | - | - | - | (2,083) | (2,083) |
| 367 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 2 | | **$ -** | **$ 31,814,867** | **$ 31,814,867** | | | **$ -** | **$ 643,634** | **$ 643,634** | **$ -** | **$ 31,814,867** | | | **$ -** | **$ 643,634** | **$ -** | **$ -** | **$ -** |
| 368 | | | | | | | | | | | | | | | | | | | | |
| 369 | | **OTHER PRODUCTION-EMPORIA GT UNIT 3** | | | | | | | | | | | | | | | | | | |
| 370 | 341000 | Structures & Improvements | | $ - | $ 262,402 | $ 262,402 | | 1.78% | $ - | $ 4,671 | $ 4,671 | $ - | $ 262,402 | | 1.78% | $ - | $ 4,671 | $ - | $ - | $ - |
| 371 | 342000 | Fuel Holders, Producers & Acce | | - | 622,246 | 622,246 | | 1.96% | - | 12,196 | 12,196 | - | 388,357 | | 1.96% | - | 7,612 | - | (4,584) | (4,584) |
| 372 | 344000 | Generators | | - | 28,796,366 | 28,796,366 | | 1.93% | - | 555,770 | 555,770 | - | 28,796,366 | | 1.93% | - | 555,770 | - | - | - |
| 373 | 345000 | Accessory Electric Equipment | | - | 4,631,669 | 4,631,669 | | 1.77% | - | 81,981 | 81,981 | - | 4,631,669 | | 1.77% | - | 81,981 | - | - | - |
| 374 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.96% | - | - | - | - | 233,889 | | 1.96% | - | 4,584 | - | 4,584 | 4,584 |
| 375 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.77% | - | - | - | - | 154,240 | | 1.77% | - | 2,730 | - | 2,730 | 2,730 |
| 376 | 346000 | Misc Power Plant Equipment | | - | 154,240 | 154,240 | | 1.77% | - | 2,730 | 2,730 | - | - | | 1.77% | - | - | - | (2,730) | (2,730) |
| 377 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 3 | | **$ -** | **$ 34,466,922** | **$ 34,466,922** | | | **$ -** | **$ 657,347** | **$ 657,347** | **$ -** | **$ 34,466,922** | | | **$ -** | **$ 657,347** | **$ -** | **$ -** | **$ -** |
| 378 | | | | | | | | | | | | | | | | | | | | |
| 379 | | **OTHER PRODUCTION-EMPORIA GT UNIT 4** | | | | | | | | | | | | | | | | | | |
| 380 | 341000 | Structures & Improvements | | $ - | $ 262,324 | $ 262,324 | | 1.78% | $ - | $ 4,669 | $ 4,669 | $ - | $ 262,324 | | 1.78% | $ - | $ 4,669 | $ - | $ - | $ - |
| 381 | 342000 | Fuel Holders, Producers & Acce | | - | 624,803 | 624,803 | | 1.93% | - | 12,059 | 12,059 | - | 389,610 | | 1.93% | - | 7,519 | - | (4,539) | (4,539) |
| 382 | 344000 | Generators | | - | 26,062,630 | 26,062,630 | | 1.96% | - | 510,828 | 510,828 | - | 26,085,994 | | 1.96% | - | 511,285 | - | 458 | 458 |
| 383 | 345000 | Accessory Electric Equipment | | - | 1,233,441 | 1,233,441 | | 1.78% | - | 21,955 | 21,955 | - | 1,233,441 | | 1.78% | - | 21,955 | - | - | - |
| 384 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.93% | - | - | - | - | 235,193 | | 1.93% | - | 4,539 | - | 4,539 | 4,539 |
| 385 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.77% | - | - | - | - | 154,194 | | 1.77% | - | 2,729 | - | 2,729 | 2,729 |
| 386 | 346000 | Misc Power Plant Equipment | | - | 154,194 | 154,194 | | 1.77% | - | 2,729 | 2,729 | - | - | | 1.77% | - | - | - | (2,729) | (2,729) |
| 387 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 4 | | **$ -** | **$ 28,337,392** | **$ 28,337,392** | | | **$ -** | **$ 552,240** | **$ 552,240** | **$ -** | **$ 28,360,756** | | | **$ -** | **$ 552,698** | **$ -** | **$ 458** | **$ 458** |
| 388 | | | | | | | | | | | | | | | | | | | | |
| 389 | | **OTHER PRODUCTION-EMPORIA GT UNIT 5** | | | | | | | | | | | | | | | | | | |
| 390 | 341000 | Structures & Improvements | | $ - | $ 450,153 | $ 450,153 | | 1.78% | $ - | $ 8,013 | $ 8,013 | $ - | $ 450,153 | | 1.78% | $ - | $ 8,013 | $ - | $ - | $ - |
| 391 | 342000 | Fuel Holders, Producers & Acce | | - | 1,026,706 | 1,026,706 | | 1.85% | - | 18,994 | 18,994 | - | 785,180 | | 1.85% | - | 14,526 | - | (4,468) | (4,468) |
| 392 | 344000 | Generators | | - | 48,455,590 | 48,455,590 | | 1.81% | - | 877,046 | 877,046 | - | 48,913,083 | | 1.81% | - | 885,327 | - | 8,281 | 8,281 |
| 393 | 345000 | Accessory Electric Equipment | | - | 8,546,227 | 8,546,227 | | 1.78% | - | 152,123 | 152,123 | - | 8,546,227 | | 1.78% | - | 152,123 | - | - | - |
| 394 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.85% | - | - | - | - | 241,527 | | 1.85% | - | 4,468 | - | 4,468 | 4,468 |
| 395 | 345010 | Computer Hardware | 34400 | - | - | - | | 1.81% | - | - | - | - | 2,073,784 | | 1.81% | - | 37,535 | - | 37,535 | 37,535 |
| 396 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.96% | - | - | - | - | 542,134 | | 1.96% | - | 10,626 | - | 10,626 | 10,626 |
| 397 | 346000 | Misc Power Plant Equipment | | - | 660,370 | 660,370 | | 1.96% | - | 12,943 | 12,943 | - | 118,236 | | 1.96% | - | 2,317 | - | (10,626) | (10,626) |
| 398 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 5 | | **$ -** | **$ 59,139,047** | **$ 59,139,047** | | | **$ -** | **$ 1,069,119** | **$ 1,069,119** | **$ -** | **$ 61,670,323** | | | **$ -** | **$ 1,114,935** | **$ -** | **$ 45,816** | **$ 45,816** |
| 399 | | | | | | | | | | | | | | | | | | | | |
| 400 | | **OTHER PRODUCTION-EMPORIA GT UNIT 6** | | | | | | | | | | | | | | | | | | |
| 401 | 341000 | Structures & Improvements | | $ - | $ 485,661 | $ 485,661 | | 1.82% | $ - | $ 8,839 | $ 8,839 | $ - | $ 485,661 | | 1.82% | $ - | $ 8,839 | $ - | $ - | $ - |
| 402 | 342000 | Fuel Holders, Producers & Acce | | - | 1,133,852 | 1,133,852 | | 1.88% | - | 21,316 | 21,316 | - | 913,676 | | 1.88% | - | 17,177 | - | (4,139) | (4,139) |
| 403 | 344000 | Generators | | - | 45,391,051 | 45,391,051 | | 1.85% | - | 839,734 | 839,734 | - | 43,507,027 | | 1.85% | - | 804,880 | - | (34,854) | (34,854) |
| 404 | 345000 | Accessory Electric Equipment | | - | 7,377,988 | 7,377,988 | | 1.81% | - | 133,542 | 133,542 | - | 7,377,988 | | 1.81% | - | 133,542 | - | - | - |
| 405 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.88% | - | - | - | - | 220,177 | | 1.88% | - | 4,139 | - | 4,139 | 4,139 |
| 406 | 345010 | Computer Hardware | 34400 | - | - | - | | 1.85% | - | - | - | - | 1,884,023 | | 1.85% | - | 34,854 | - | 34,854 | 34,854 |
| 407 | 345030 | Communication Equipment | 34600 | - | - | - | | 2.23% | - | - | - | - | 146,136 | | 2.23% | - | 3,259 | - | 3,259 | 3,259 |
| 408 | 346000 | Misc Power Plant Equipment | | - | 260,729 | 260,729 | | 2.23% | - | 5,814 | 5,814 | - | 114,592 | | 2.23% | - | 2,555 | - | (3,259) | (3,259) |
| 409 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 6 | | **$ -** | **$ 54,649,281** | **$ 54,649,281** | | | **$ -** | **$ 1,009,246** | **$ 1,009,246** | **$ -** | **$ 54,649,281** | | | **$ -** | **$ 1,009,246** | **$ -** | **$ (0)** | **$ (0)** |
| 410 | | | | | | | | | | | | | | | | | | | | |
| 411 | | **OTHER PRODUCTION-EMPORIA GT UNIT 7** | | | | | | | | | | | | | | | | | | |
| 412 | 341000 | Structures & Improvements | | $ - | $ 487,561 | $ 487,561 | | 1.82% | $ - | $ 8,874 | $ 8,874 | $ - | $ 487,561 | | 1.82% | $ - | $ 8,874 | $ - | $ - | $ - |
| 413 | 342000 | Fuel Holders, Producers & Acce | | - | 1,131,374 | 1,131,374 | | 1.87% | - | 21,157 | 21,157 | - | 910,257 | | 1.87% | - | 17,022 | - | (4,135) | (4,135) |
| 414 | 344000 | Generators | | - | 39,931,291 | 39,931,291 | | 1.83% | - | 730,743 | 730,743 | - | 38,095,875 | | 1.83% | - | 697,155 | - | (33,588) | (33,588) |
| 415 | 345000 | Accessory Electric Equipment | | - | 7,463,380 | 7,463,380 | | 1.81% | - | 135,087 | 135,087 | - | 7,463,380 | | 1.81% | - | 135,087 | - | - | - |
| 416 | 345010 | Computer Hardware | 34200 | - | - | - | | 1.87% | - | - | - | - | 221,117 | | 1.87% | - | 4,135 | - | 4,135 | 4,135 |
| 417 | 345010 | Computer Hardware | 34400 | - | - | - | | 1.83% | - | - | - | - | 1,835,417 | | 1.83% | - | 33,588 | - | 33,588 | 33,588 |
| 418 | 345030 | Communication Equipment | 34600 | - | - | - | | 2.41% | - | - | - | - | 65,726 | | 2.41% | - | 1,584 | - | 1,584 | 1,584 |
| 419 | 346000 | Misc Power Plant Equipment | | - | 180,389 | 180,389 | | 2.41% | - | 4,347 | 4,347 | - | 114,662 | | 2.41% | - | 2,763 | - | (1,584) | (1,584) |
| 420 | | TOTAL OTHER PRODUCTION-EMPORIA GT UNIT 7 | | **$ -** | **$ 49,193,995** | **$ 49,193,995** | | | **$ -** | **$ 900,207** | **$ 900,207** | **$ -** | **$ 49,193,995** | | | **$ -** | **$ 900,207** | **$ -** | **$ (0)** | **$ (0)** |

Evergy Kansas Central, Inc.
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Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 421 | | | | | | | | | | | | | | | | | | | | |
| 422 | | **OTHER PRODUCTION-GORDAN EVANS COMMON** | | | | | | | | | | | | | | | | | | |
| 423 | 341000 | Structures & Improvements | | $ - | $ 6,024,396 | $ 6,024,396 | 1.71% | $ - | $ 103,017 | $ 103,017 | $ - | $ 6,053,990 | 1.71% | $ - | $ 103,523 | $ - | $ 506 | $ 506 |
| 424 | 342000 | Fuel Holders, Producers & Acce | | - | 2,971,050 | 2,971,050 | 1.51% | - | 44,863 | 44,863 | - | 2,971,050 | 1.51% | - | 44,863 | - | - | - |
| 425 | 344000 | Generators | | - | 1,204,739 | 1,204,739 | 2.49% | - | 29,998 | 29,998 | - | 6,558,159 | 2.49% | - | 163,298 | - | 133,300 | 133,300 |
| 426 | 345000 | Accessory Electric Equipment | | - | 1,032,905 | 1,032,905 | 1.69% | - | 17,456 | 17,456 | - | 1,032,905 | 1.69% | - | 17,456 | - | - | - |
| 427 | 345010 | Computer Hardware | 39102 | - | - | - | 20.00% | - | - | - | - | - | | - | - | - | - | - |
| 428 | 345030 | Communication Equipment | 34600 | - | - | - | 2.25% | - | - | - | - | 155,529 | 2.25% | - | 3,499 | - | 3,499 | 3,499 |
| 429 | 346000 | Misc Power Plant Equipment | | - | 433,534 | 433,534 | 2.25% | - | 9,755 | 9,755 | - | 278,004 | 2.25% | - | 6,255 | - | (3,499) | (3,499) |
| 430 | | TOTAL OTHER PRODUCTION-GORDAN EVANS COMMON | | **$ -** | **$ 11,666,624** | **$ 11,666,624** | | **$ -** | **$ 205,089** | **$ 205,089** | **$ -** | **$ 17,049,638** | | **$ -** | **$ 338,895** | **$ -** | **$ 133,806** | **$ 133,806** |
| 431 | | | | | | | | | | | | | | | | | | | | |
| 432 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 1** | | | | | | | | | | | | | | | | | | |
| 433 | 341000 | Structures & Improvements | | $ - | $ 1,576,910 | $ 1,576,910 | 1.51% | $ - | $ 23,811 | $ 23,811 | $ - | $ 1,576,910 | 1.51% | $ - | $ 23,811 | $ - | $ - | $ - |
| 434 | 342000 | Fuel Holders, Producers & Acce | | - | 530,569 | 530,569 | 1.70% | - | 9,020 | 9,020 | - | 362,667 | 1.70% | - | 6,165 | - | (2,854) | (2,854) |
| 435 | 344000 | Generators | | - | 25,526,437 | 25,526,437 | 1.72% | - | 439,055 | 439,055 | - | 26,026,634 | 1.72% | - | 447,658 | - | 8,603 | 8,603 |
| 436 | 345000 | Accessory Electric Equipment | | - | 5,132,721 | 5,132,721 | 1.60% | - | 82,124 | 82,124 | - | 5,132,721 | 1.60% | - | 82,124 | - | - | - |
| 437 | 345010 | Computer Hardware | 34200 | - | - | - | 1.70% | - | - | - | - | 167,901 | 1.70% | - | 2,854 | - | 2,854 | 2,854 |
| 438 | 345010 | Computer Hardware | 34400 | - | - | - | 1.72% | - | - | - | - | 231,791 | 1.72% | - | 3,987 | - | 3,987 | 3,987 |
| 439 | 346000 | Misc Power Plant Equipment | | - | 60,448 | 60,448 | 2.58% | - | 1,560 | 1,560 | - | 60,448 | 2.58% | - | 1,560 | - | - | - |
| 440 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 1 | | **$ -** | **$ 32,827,084** | **$ 32,827,084** | | **$ -** | **$ 555,569** | **$ 555,569** | **$ -** | **$ 33,559,072** | | **$ -** | **$ 568,159** | **$ -** | **$ 12,590** | **$ 12,590** |
| 441 | | | | | | | | | | | | | | | | | | | | |
| 442 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 2** | | | | | | | | | | | | | | | | | | |
| 443 | 341000 | Structures & Improvements | | $ - | $ 1,576,910 | $ 1,576,910 | 1.51% | $ - | $ 23,811 | $ 23,811 | $ - | $ 1,576,910 | 1.51% | $ - | $ 23,811 | $ - | $ - | $ - |
| 444 | 342000 | Fuel Holders, Producers & Acce | | - | 613,936 | 613,936 | 1.72% | - | 10,560 | 10,560 | - | 449,890 | 1.72% | - | 7,738 | - | (2,822) | (2,822) |
| 445 | 344000 | Generators | | - | 24,296,708 | 24,296,708 | 1.64% | - | 398,466 | 398,466 | - | 24,548,865 | 1.64% | - | 402,601 | - | 4,135 | 4,135 |
| 446 | 345000 | Accessory Electric Equipment | | - | 5,070,934 | 5,070,934 | 1.60% | - | 81,135 | 81,135 | - | 5,070,934 | 1.60% | - | 81,135 | - | - | - |
| 447 | 345010 | Computer Hardware | 34200 | - | - | - | 1.72% | - | - | - | - | 164,046 | 1.72% | - | 2,822 | - | 2,822 | 2,822 |
| 448 | 345010 | Computer Hardware | 34400 | - | - | - | 1.64% | - | - | - | - | 230,772 | 1.64% | - | 3,785 | - | 3,785 | 3,785 |
| 449 | 346000 | Misc Power Plant Equipment | | - | 10,194 | 10,194 | 2.68% | - | 273 | 273 | - | 10,194 | 2.68% | - | 273 | - | - | - |
| 450 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 2 | | **$ -** | **$ 31,568,682** | **$ 31,568,682** | | **$ -** | **$ 514,245** | **$ 514,245** | **$ -** | **$ 32,051,610** | | **$ -** | **$ 522,165** | **$ -** | **$ 7,920** | **$ 7,920** |
| 451 | | | | | | | | | | | | | | | | | | | | |
| 452 | | **OTHER PRODUCTION-GORDAN EVANS UNIT 3** | | | | | | | | | | | | | | | | | | |
| 453 | 341000 | Structures & Improvements | | $ - | $ 2,886,411 | $ 2,886,411 | 1.53% | $ - | $ 44,162 | $ 44,162 | $ - | $ 2,886,411 | 1.53% | $ - | $ 44,162 | $ - | $ - | $ - |
| 454 | 342000 | Fuel Holders, Producers & Acce | | - | 875,019 | 875,019 | 1.67% | - | 14,613 | 14,613 | - | 660,035 | 1.67% | - | 11,023 | - | (3,590) | (3,590) |
| 455 | 344000 | Generators | | - | 43,355,660 | 43,355,660 | 1.75% | - | 758,724 | 758,724 | - | 52,243,745 | 1.75% | - | 914,266 | - | 155,541 | 155,541 |
| 456 | 345000 | Accessory Electric Equipment | | - | 12,632,110 | 12,632,110 | 1.54% | - | 194,534 | 194,534 | - | 12,699,706 | 1.54% | - | 195,575 | - | 1,041 | 1,041 |
| 457 | 345010 | Computer Hardware | 34200 | - | - | - | 1.67% | - | - | - | - | 214,984 | 1.67% | - | 3,590 | - | 3,590 | 3,590 |
| 458 | 345010 | Computer Hardware | 34400 | - | - | - | 1.75% | - | - | - | - | 463,050 | 1.75% | - | 8,103 | - | 8,103 | 8,103 |
| 459 | 346000 | Misc Power Plant Equipment | | - | 69,010 | 69,010 | 3.16% | - | 2,181 | 2,181 | - | 69,010 | 3.16% | - | 2,181 | - | - | - |
| 460 | | TOTAL OTHER PRODUCTION-GORDAN EVANS UNIT 3 | | **$ -** | **$ 59,818,209** | **$ 59,818,209** | | **$ -** | **$ 1,014,214** | **$ 1,014,214** | **$ -** | **$ 69,236,941** | | **$ -** | **$ 1,178,900** | **$ -** | **$ 164,686** | **$ 164,686** |
| 461 | | | | | | | | | | | | | | | | | | | | |
| 462 | | **OTHER PROD-HUTCHINSON GAS TURBINES COMMON** | | | | | | | | | | | | | | | | | | |
| 463 | 340000 | Land In Fee | | $ - | $ 34,599 | $ 34,599 | 0.00% | $ - | $ - | $ - | $ - | $ 34,599 | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 464 | 340001 | Land Rights | | - | 2,346 | 2,346 | 0.00% | - | - | - | - | 2,346 | 0.00% | - | - | - | - | - |
| 465 | 341000 | Structures & Improvements | | - | 12,837,426 | 12,837,426 | 2.52% | - | 323,503 | 323,503 | - | 12,837,426 | 2.52% | - | 323,503 | - | - | - |
| 466 | 342000 | Fuel Holders, Producers & Acce | | - | 2,060,948 | 2,060,948 | 6.56% | - | 135,198 | 135,198 | - | 1,948,375 | 6.56% | - | 127,813 | - | (7,385) | (7,385) |
| 467 | 344000 | Generators | | - | 659,637 | 659,637 | 4.07% | - | 26,847 | 26,847 | - | 659,637 | 4.07% | - | 26,847 | - | - | - |
| 468 | 345000 | Accessory Electric Equipment | | - | 1,671,031 | 1,671,031 | 0.00% | - | - | - | - | 1,644,690 | 0.00% | - | - | - | - | - |
| 469 | 345010 | Computer Hardware | 34200 | - | - | - | 6.56% | - | - | - | - | 112,573 | 6.56% | - | 7,385 | - | 7,385 | 7,385 |
| 470 | 345010 | Computer Hardware | 39102 | - | - | - | 20.00% | - | - | - | - | 27,846 | 20.00% | - | 5,569 | - | 5,569 | 5,569 |
| 471 | 345030 | Communication Equipment | 34600 | - | - | - | 1.75% | - | - | - | - | 19,094 | 1.75% | - | 334 | - | 334 | 334 |
| 472 | 346000 | Misc Power Plant Equipment | | - | 1,055,628 | 1,055,628 | 1.75% | - | 18,473 | 18,473 | - | 978,081 | 1.75% | - | 17,116 | - | (1,357) | (1,357) |
| 473 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES COMMON | | **$ -** | **$ 18,321,616** | **$ 18,321,616** | | **$ -** | **$ 504,022** | **$ 504,022** | **$ -** | **$ 18,264,668** | | **$ -** | **$ 508,568** | **$ -** | **$ 4,546** | **$ 4,546** |
| 474 | | | | | | | | | | | | | | | | | | | | |
| 475 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | |
| 476 | 341000 | Structures & Improvements | | $ - | $ 8,792 | $ 8,792 | 0.00% | $ - | $ - | $ - | $ - | $ 8,792 | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 477 | 342000 | Fuel Holders, Producers & Acce | | - | 138,438 | 138,438 | 0.49% | - | 678 | 678 | - | 122,128 | 0.49% | - | 598 | - | (80) | (80) |
| 478 | 344000 | Generators | | - | 15,837,455 | 15,837,455 | 3.47% | - | 549,560 | 549,560 | - | 14,652,256 | 3.47% | - | 508,433 | - | (41,126) | (41,126) |
| 479 | 345000 | Accessory Electric Equipment | | - | 336,683 | 336,683 | 0.90% | - | 3,030 | 3,030 | - | 4,600,608 | 0.90% | - | 41,405 | - | 38,375 | 38,375 |
| 480 | 345010 | Computer Hardware | 34200 | - | - | - | 0.49% | - | - | - | - | 16,310 | 0.49% | - | 80 | - | 80 | 80 |
| 481 | 345010 | Computer Hardware | 34400 | - | - | - | 3.47% | - | - | - | - | 887,690 | 3.47% | - | 30,803 | - | 30,803 | 30,803 |
| 482 | 345030 | Communication Equipment | 34600 | - | - | - | 2.59% | - | - | - | - | 8,909 | 2.59% | - | 231 | - | 231 | 231 |
| 483 | 346000 | Misc Power Plant Equipment | | - | 79,394 | 79,394 | 2.59% | - | 2,056 | 2,056 | - | 70,484 | 2.59% | - | 1,826 | - | (231) | (231) |
| 484 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1 | | **$ -** | **$ 16,400,761** | **$ 16,400,761** | | **$ -** | **$ 555,324** | **$ 555,324** | **$ -** | **$ 20,367,177** | | **$ -** | **$ 583,376** | **$ -** | **$ 28,052** | **$ 28,052** |
| 485 | | | | | | | | | | | | | | | | | | | | |
| 486 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | |
| 487 | 341000 | Structures & Improvements | | $ - | $ 16,710 | $ 16,710 | 0.00% | $ - | $ - | $ - | $ - | $ 16,710 | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 488 | 342000 | Fuel Holders, Producers & Acce | | - | 122,128 | 122,128 | 0.00% | - | - | - | - | 122,128 | 0.00% | - | - | - | - | - |
| 489 | 344000 | Generators | | - | 13,958,917 | 13,958,917 | 3.45% | - | 481,583 | 481,583 | - | 13,933,205 | 3.45% | - | 480,696 | - | (887) | (887) |
| 490 | 345000 | Accessory Electric Equipment | | - | 314,969 | 314,969 | 0.75% | - | 2,362 | 2,362 | - | 378,364 | 0.75% | - | 2,838 | - | 475 | 475 |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 491 | 345010 | Computer Hardware | 34400 | - | - | - | | 3.45% | - | - | - | - | 20,006 | | 3.45% | - | 690 | - | 690 | 690 |
| 492 | 346000 | Misc Power Plant Equipment | | - | 26,050 | 26,050 | | 0.00% | - | - | - | - | 26,050 | | 0.00% | - | - | - | - | - |
| 493 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2 | | **$ -** | **$ 14,438,775** | **$ 14,438,775** | | | **$ -** | **$ 483,945** | **$ 483,945** | **$ -** | **$ 14,496,464** | | | **$ -** | **$ 484,224** | **$ -** | **$ 279** | **$ 279** |
| 494 | | | | | | | | | | | | | | | | | | | | |
| 495 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3** | | | | | | | | | | | | | | | | | | |
| 496 | 341000 | Structures & Improvements | | $ - | $ 16,710 | $ 16,710 | | 0.00% | $ - | $ - | $ - | $ - | $ 16,710 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 497 | 342000 | Fuel Holders, Producers & Acce | | - | 349,145 | 349,145 | | 0.17% | - | 594 | 594 | - | 349,145 | | 0.17% | - | 594 | - | - | - |
| 498 | 344000 | Generators | | - | 13,715,503 | 13,715,503 | | 2.17% | - | 297,626 | 297,626 | - | 13,104,080 | | 2.17% | - | 284,359 | - | (13,268) | (13,268) |
| 499 | 345000 | Accessory Electric Equipment | | - | 625,661 | 625,661 | | 1.95% | - | 12,200 | 12,200 | - | 625,661 | | 1.95% | - | 12,200 | - | - | - |
| 500 | 345010 | Computer Hardware | 34400 | - | - | - | | 2.17% | - | - | - | - | 611,423 | | 2.17% | - | 13,268 | - | 13,268 | 13,268 |
| 501 | 346000 | Misc Power Plant Equipment | | - | 26,050 | 26,050 | | 0.00% | - | - | - | - | 26,050 | | 0.00% | - | - | - | - | - |
| 502 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3 | | **$ -** | **$ 14,733,070** | **$ 14,733,070** | | | **$ -** | **$ 310,420** | **$ 310,420** | **$ -** | **$ 14,733,070** | | | **$ -** | **$ 310,420** | **$ -** | **$ (0)** | **$ (0)** |
| 503 | | | | | | | | | | | | | | | | | | | | |
| 504 | | **OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4** | | | | | | | | | | | | | | | | | | |
| 505 | 341000 | Structures & Improvements | | $ - | $ 603,749 | $ 603,749 | | 0.00% | $ - | $ - | $ - | $ - | $ 603,749 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 506 | 342000 | Fuel Holders, Producers & Acce | | - | 31,064 | 31,064 | | 0.00% | - | - | - | - | 31,064 | | 0.00% | - | - | - | - | - |
| 507 | 344000 | Generators | | - | 22,898,170 | 22,898,170 | | 0.00% | - | - | - | - | 22,984,662 | | 0.00% | - | - | - | - | - |
| 508 | 345000 | Accessory Electric Equipment | | - | 421,500 | 421,500 | | 0.00% | - | - | - | - | 421,500 | | 0.00% | - | - | - | - | - |
| 509 | 345010 | Computer Hardware | 34400 | - | - | - | | 0.00% | - | - | - | - | 76,546 | | 0.00% | - | - | - | - | - |
| 510 | 346000 | Misc Power Plant Equipment | | - | 1,804,915 | 1,804,915 | | 0.00% | - | - | - | - | 1,804,915 | | 0.00% | - | - | - | - | - |
| 511 | | TOTAL OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4 | | **$ -** | **$ 25,759,398** | **$ 25,759,398** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ 25,922,436** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 512 | | | | | | | | | | | | | | | | | | | | |
| 513 | | **OTHER PROD-SPRING CREEK GT COMMON** | | | | | | | | | | | | | | | | | | |
| 514 | 340000 | Land In Fee | | $ - | $ 154,413 | $ 154,413 | | 0.00% | $ - | $ - | $ - | $ - | $ 154,413 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 515 | 341000 | Structures & Improvements | | - | 32,493 | 32,493 | | 2.54% | - | 825 | 825 | - | 16,282 | | 2.54% | - | 414 | - | (412) | (412) |
| 516 | 342000 | Fuel Holders, Producers & Acce | | - | 66,197 | 66,197 | | 2.72% | - | 1,801 | 1,801 | - | - | | 2.72% | - | - | - | (1,801) | (1,801) |
| 517 | 344000 | Generators | | - | 3,198,409 | 3,198,409 | | 2.13% | - | 68,126 | 68,126 | - | 3,107,673 | | 2.13% | - | 66,193 | - | (1,933) | (1,933) |
| 518 | 345000 | Accessory Electric Equipment | | - | 862,626 | 862,626 | | 1.95% | - | 16,821 | 16,821 | - | 862,626 | | 1.95% | - | 16,821 | - | - | - |
| 519 | 345010 | Computer Hardware | 34200 | - | - | - | | 2.72% | - | - | - | - | 66,197 | | 2.72% | - | 1,801 | - | 1,801 | 1,801 |
| 520 | 345010 | Computer Hardware | 34400 | - | - | - | | 2.13% | - | - | - | - | 90,736 | | 2.13% | - | 1,933 | - | 1,933 | 1,933 |
| 521 | 345010 | Computer Hardware | 39102 | - | - | - | | 20.00% | - | - | - | - | 4,561 | | 20.00% | - | 912 | - | 912 | 912 |
| 522 | 345030 | Communication Equipment | 34600 | - | - | - | | 1.84% | - | - | - | - | 19,039 | | 1.84% | - | 350 | - | 350 | 350 |
| 523 | 345030 | Communication Equipment | 39700 | - | - | - | | 6.67% | - | - | - | - | 10,316 | | 6.67% | - | 688 | - | 688 | 688 |
| 524 | 346000 | Misc Power Plant Equipment | | - | 1,130,408 | 1,130,408 | | 1.84% | - | 20,800 | 20,800 | - | 1,111,370 | | 1.84% | - | 20,449 | - | (350) | (350) |
| 525 | | TOTAL OTHER PROD-SPRING CREEK GT COMMON | | **$ -** | **$ 5,444,547** | **$ 5,444,547** | | | **$ -** | **$ 108,373** | **$ 108,373** | **$ -** | **$ 5,443,213** | | | **$ -** | **$ 109,561** | **$ -** | **$ 1,189** | **$ 1,189** |
| 526 | | | | | | | | | | | | | | | | | | | | |
| 527 | | **OTHER PROD-SPRING CREEK GT UNIT 1** | | | | | | | | | | | | | | | | | | |
| 528 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | 1.78% | $ - | $ 29,027 | $ 29,027 | $ - | $ 1,611,855 | | 1.78% | $ - | $ 28,691 | $ - | $ (336) | $ (336) |
| 529 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | 1.78% | - | 6,062 | 6,062 | - | 340,572 | | 1.78% | - | 6,062 | - | - | - |
| 530 | 344000 | Generators | | - | 23,717,901 | 23,717,901 | | 1.87% | - | 443,525 | 443,525 | - | 23,902,040 | | 1.87% | - | 446,968 | - | 3,443 | 3,443 |
| 531 | 345000 | Accessory Electric Equipment | | - | 2,251,280 | 2,251,280 | | 2.21% | - | 49,753 | 49,753 | - | 2,251,280 | | 2.21% | - | 49,753 | - | - | - |
| 532 | 346000 | Misc Power Plant Equipment | | - | 101,264 | 101,264 | | 3.29% | - | 3,332 | 3,332 | - | 101,264 | | 3.29% | - | 3,332 | - | - | - |
| 533 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 1 | | **$ -** | **$ 28,041,725** | **$ 28,041,725** | | | **$ -** | **$ 531,698** | **$ 531,698** | **$ -** | **$ 28,207,010** | | | **$ -** | **$ 534,806** | **$ -** | **$ 3,108** | **$ 3,108** |
| 534 | | | | | | | | | | | | | | | | | | | | |
| 535 | | **OTHER PROD-SPRING CREEK GT UNIT 2** | | | | | | | | | | | | | | | | | | |
| 536 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | 1.78% | $ - | $ 29,027 | $ 29,027 | $ - | $ 1,630,708 | | 1.78% | $ - | $ 29,027 | $ - | $ - | $ - |
| 537 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | 1.78% | - | 6,062 | 6,062 | - | 340,572 | | 1.78% | - | 6,062 | - | - | - |
| 538 | 344000 | Generators | | - | 23,656,697 | 23,656,697 | | 1.86% | - | 440,015 | 440,015 | - | 23,656,697 | | 1.86% | - | 440,015 | - | - | - |
| 539 | 345000 | Accessory Electric Equipment | | - | 2,091,489 | 2,091,489 | | 2.17% | - | 45,385 | 45,385 | - | 2,091,489 | | 2.17% | - | 45,385 | - | - | - |
| 540 | 346000 | Misc Power Plant Equipment | | - | 98,587 | 98,587 | | 3.29% | - | 3,244 | 3,244 | - | 98,587 | | 3.29% | - | 3,244 | - | - | - |
| 541 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 2 | | **$ -** | **$ 27,818,052** | **$ 27,818,052** | | | **$ -** | **$ 523,732** | **$ 523,732** | **$ -** | **$ 27,818,052** | | | **$ -** | **$ 523,732** | **$ -** | **$ -** | **$ -** |
| 542 | | | | | | | | | | | | | | | | | | | | |
| 543 | | **OTHER PROD-SPRING CREEK GT UNIT 3** | | | | | | | | | | | | | | | | | | |
| 544 | 341000 | Structures & Improvements | | $ - | $ 1,630,708 | $ 1,630,708 | | 1.78% | $ - | $ 29,027 | $ 29,027 | $ - | $ 1,630,708 | | 1.78% | $ - | $ 29,027 | $ - | $ - | $ - |
| 545 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | 1.78% | - | 6,062 | 6,062 | - | 340,572 | | 1.78% | - | 6,062 | - | - | - |
| 546 | 344000 | Generators | | - | 23,869,153 | 23,869,153 | | 1.92% | - | 458,288 | 458,288 | - | 23,869,153 | | 1.92% | - | 458,288 | - | - | - |
| 547 | 345000 | Accessory Electric Equipment | | - | 4,074,734 | 4,074,734 | | 2.41% | - | 98,201 | 98,201 | - | 4,074,734 | | 2.41% | - | 98,201 | - | - | - |
| 548 | 346000 | Misc Power Plant Equipment | | - | 53,874 | 53,874 | | 3.45% | - | 1,859 | 1,859 | - | 53,874 | | 3.45% | - | 1,859 | - | - | - |
| 549 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 3 | | **$ -** | **$ 29,969,040** | **$ 29,969,040** | | | **$ -** | **$ 593,436** | **$ 593,436** | **$ -** | **$ 29,969,040** | | | **$ -** | **$ 593,436** | **$ -** | **$ -** | **$ -** |
| 550 | | | | | | | | | | | | | | | | | | | | |
| 551 | | **OTHER PROD-SPRING CREEK GT UNIT 4** | | $ - | $ - | | | | | | | | | | | | | | | |
| 552 | 341000 | Structures & Improvements | | - | 1,647,768 | $ 1,647,768 | | 1.80% | $ - | $ 29,660 | $ 29,660 | $ - | $ 1,647,768 | | 1.80% | $ - | $ 29,660 | $ - | $ - | $ - |
| 553 | 342000 | Fuel Holders, Producers & Acce | | - | 340,572 | 340,572 | | 1.78% | - | 6,062 | 6,062 | - | 340,572 | | 1.78% | - | 6,062 | - | - | - |
| 554 | 344000 | Generators | | - | 23,860,892 | 23,860,892 | | 1.88% | - | 448,585 | 448,585 | - | 23,860,892 | | 1.88% | - | 448,585 | - | - | - |
| 555 | 345000 | Accessory Electric Equipment | | - | 2,106,072 | 2,106,072 | | 2.16% | - | 45,491 | 45,491 | - | 2,106,072 | | 2.16% | - | 45,491 | - | - | - |
| 556 | 346000 | Misc Power Plant Equipment | | - | 143,231 | 143,231 | | 3.29% | - | 4,712 | 4,712 | - | 143,231 | | 3.29% | - | 4,712 | - | - | - |
| 557 | | TOTAL OTHER PROD-SPRING CREEK GT UNIT 4 | | **$ -** | **$ 28,098,535** | **$ 28,098,535** | | | **$ -** | **$ 534,510** | **$ 534,510** | **$ -** | **$ 28,098,535** | | | **$ -** | **$ 534,510** | **$ -** | **$ -** | **$ -** |
| 558 | | | | | | | | | | | | | | | | | | | | |
| 559 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 1** | | | | | | | | | | | | | | | | | | |
| 560 | 341000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 561 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 562 | 344000 | Generators | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 563 | 345000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 564 | 346000 | Misc Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 565 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 1 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 566 | | | | | | | | | | | | | | | | | | | | |
| 567 | RETIRED | **OTHER PROD-TECUMSEH GAS TURBINES UNIT 2** | | | | | | | | | | | | | | | | | | |
| 568 | 341000 | Structures & Improvements | | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 569 | 342000 | Fuel Holders, Producers & Acce | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 570 | 344000 | Generators | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 571 | 345000 | Accessory Electric Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 572 | 346000 | Misc Power Plant Equipment | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 573 | | TOTAL OTHER PROD-TECUMSEH GAS TURBINES UNIT 2 | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 574 | | | | | | | | | | | | | | | | | | | | |
| 575 | | **PRODUCTION-WICHITA BATTERY** | | | | | | | | | | | | | | | | | | |
| 576 | 341000 | Structures & Improvements | | $ - | $ 951,276 | $ 951,276 | | 6.67% | $ - | $ 63,450 | $ 63,450 | $ - | $ - | | 6.67% | $ - | $ - | $ - | $ (63,450) | $ (63,450) |
| 577 | 345000 | Accessory Electric Equipment | | - | 244,614 | 244,614 | | 6.67% | - | 16,316 | 16,316 | - | - | | 6.67% | - | - | - | (16,316) | (16,316) |
| 578 | 348000 | Other Prod Energy Storage Equip | | - | 3,805,102 | 3,805,102 | | 6.67% | - | 253,800 | 253,800 | - | - | | 6.67% | - | - | - | (253,800) | (253,800) |
| 579 | | TOTAL PRODUCTION-WICHITA BATTERY | | $ - | $ 5,000,991 | $ 5,000,991 | | | $ - | $ 333,566 | $ 333,566 | $ - | $ - | | | $ - | $ - | $ - | $ (333,566) | $ (333,566) |
| 580 | | | | | | | | | | | | | | | | | | | | |
| 581 | | **PRODUCTION-CENTRAL PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | |
| 582 | 338200 | Land | 34000 | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ 15,956 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 583 | 338210 | Structures | 34100 | - | - | - | | 5.44% | - | - | - | - | 10,089,123 | | 5.44% | - | 548,848 | - | 548,848 | 548,848 |
| 584 | 338210 | Structures | 34400 | - | - | - | | 4.93% | - | - | - | - | 11,167,871 | | 4.93% | - | 550,576 | - | 550,576 | 550,576 |
| 585 | 338210 | Structures | 34500 | - | - | - | | 4.99% | - | - | - | - | 433,022 | | 4.99% | - | 21,608 | - | 21,608 | 21,608 |
| 586 | 338210 | Structures | 34600 | - | - | - | | 7.93% | - | - | - | - | 1,450 | | 7.93% | - | 115 | - | 115 | 115 |
| 587 | 338230 | Turbines | 34400 | - | - | - | | 4.93% | - | - | - | - | 109,481,066 | | 4.93% | - | 5,397,417 | - | 5,397,417 | 5,397,417 |
| 588 | 338230 | Turbines | 34600 | - | - | - | | 7.93% | - | - | - | - | 28,045 | | 7.93% | - | 2,224 | - | 2,224 | 2,224 |
| 589 | 338240 | Towers & Fixtures | 34400 | - | - | - | | 4.93% | - | - | - | - | 30,644,277 | | 4.93% | - | 1,510,763 | - | 1,510,763 | 1,510,763 |
| 590 | 338240 | Towers & Fixtures | 34600 | - | - | - | | 7.93% | - | - | - | - | 232,733 | | 7.93% | - | 18,456 | - | 18,456 | 18,456 |
| 591 | 338260 | Collector System | 34500 | - | - | - | | 4.99% | - | - | - | - | 8,096,152 | | 4.99% | - | 403,998 | - | 403,998 | 403,998 |
| 592 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | 4.93% | - | - | - | - | 660,035 | | 4.93% | - | 32,540 | - | 32,540 | 32,540 |
| 593 | 338290 | Accessory Equipment | 34500 | - | - | - | | 4.99% | - | - | - | - | 8,722,204 | | 4.99% | - | 435,238 | - | 435,238 | 435,238 |
| 594 | 338300 | Computer Hardware | 34500 | - | - | - | | 4.99% | - | - | - | - | 397,021 | | 4.99% | - | 19,811 | - | 19,811 | 19,811 |
| 595 | 338300 | Computer Hardware | 34600 | - | - | - | | 7.93% | - | - | - | - | 173,327 | | 7.93% | - | 13,745 | - | 13,745 | 13,745 |
| 596 | 338300 | Computer Hardware | 39102 | - | - | - | | 20.00% | - | - | - | - | 18,246 | | 20.00% | - | 3,649 | - | 3,649 | 3,649 |
| 597 | 338300 | Computer Hardware | 39700 | - | - | - | | 6.67% | - | - | - | - | 4,562 | | 6.67% | - | 304 | - | 304 | 304 |
| 598 | 338320 | Communication Equipment | 34600 | - | - | - | | 7.93% | - | - | - | - | 295,793 | | 7.93% | - | 23,456 | - | 23,456 | 23,456 |
| 599 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | 7.93% | - | - | - | - | 931,111 | | 7.93% | - | 73,837 | - | 73,837 | 73,837 |
| 600 | 340000 | Land In Fee | | - | 15,956 | 15,956 | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 601 | 341000 | Structures & Improvements | | - | 10,089,123 | 10,089,123 | | 5.44% | - | 548,848 | 548,848 | - | - | | 5.44% | - | - | - | (548,848) | (548,848) |
| 602 | 344000 | Generators | | - | 153,331,615 | 153,331,615 | | 4.93% | - | 7,559,249 | 7,559,249 | - | - | | 4.93% | - | - | - | (7,559,249) | (7,559,249) |
| 603 | 345000 | Accessory Electric Equipment | | - | 17,648,399 | 17,648,399 | | 4.99% | - | 880,655 | 880,655 | - | - | | 4.99% | - | - | - | (880,655) | (880,655) |
| 604 | 346000 | Misc Power Plant Equipment | | - | 1,662,459 | 1,662,459 | | 7.93% | - | 131,833 | 131,833 | - | - | | 7.93% | - | - | - | (131,833) | (131,833) |
| 605 | | TOTAL PRODUCTION-CENTRAL PLAINS WIND FARM | | $ - | $ 182,747,551 | $ 182,747,551 | | | $ - | $ 9,120,585 | $ 9,120,585 | $ - | $ 181,391,993 | | | $ - | $ 9,056,585 | $ - | $ (64,000) | $ (64,000) |
| 606 | | | | | | | | | | | | | | | | | | | | |
| 607 | | **PRODUCTION-FLAT RIDGE WIND FARM** | | | | | | | | | | | | | | | | | | |
| 608 | 338200 | Land | 34000 | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ 18,298 | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 609 | 338201 | Land Rights - Easements | 34001 | - | - | - | | 0.00% | - | - | - | - | 36,018 | | 0.00% | - | - | - | - | - |
| 610 | 338210 | Structures | 34100 | - | - | - | | 6.46% | - | - | - | - | 4,991,965 | | 6.46% | - | 322,481 | - | 322,481 | 322,481 |
| 611 | 338210 | Structures | 34400 | - | - | - | | 7.17% | - | - | - | - | 5,154,659 | | 7.17% | - | 369,589 | - | 369,589 | 369,589 |
| 612 | 338210 | Structures | 34500 | - | - | - | | 6.44% | - | - | - | - | 834,301 | | 6.44% | - | 53,729 | - | 53,729 | 53,729 |
| 613 | 338210 | Structures | 34600 | - | - | - | | 11.16% | - | - | - | - | 1,441 | | 11.16% | - | 161 | - | 161 | 161 |
| 614 | 338230 | Turbines | 34400 | - | - | - | | 7.17% | - | - | - | - | 60,030,670 | | 7.17% | - | 4,304,199 | - | 4,304,199 | 4,304,199 |
| 615 | 338230 | Turbines | 34500 | - | - | - | | 6.44% | - | - | - | - | 763,915 | | 6.44% | - | 49,196 | - | 49,196 | 49,196 |
| 616 | 338240 | Towers & Fixtures | 34400 | - | - | - | | 7.17% | - | - | - | - | 19,186,258 | | 7.17% | - | 1,375,655 | - | 1,375,655 | 1,375,655 |
| 617 | 338240 | Towers & Fixtures | 34600 | - | - | - | | 11.16% | - | - | - | - | 382,888 | | 11.16% | - | 42,730 | - | 42,730 | 42,730 |
| 618 | 338260 | Collector System | 34500 | - | - | - | | 6.44% | - | - | - | - | 5,646,838 | | 6.44% | - | 363,656 | - | 363,656 | 363,656 |
| 619 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | 7.17% | - | - | - | - | 766,933 | | 7.17% | - | 54,989 | - | 54,989 | 54,989 |
| 620 | 338290 | Accessory Equipment | 34500 | - | - | - | | 6.44% | - | - | - | - | 8,954,536 | | 6.44% | - | 576,672 | - | 576,672 | 576,672 |
| 621 | 338300 | Computer Hardware | 34500 | - | - | - | | 6.44% | - | - | - | - | 357,291 | | 6.44% | - | 23,010 | - | 23,010 | 23,010 |
| 622 | 338300 | Computer Hardware | 34600 | - | - | - | | 11.16% | - | - | - | - | 143,847 | | 11.16% | - | 16,053 | - | 16,053 | 16,053 |
| 623 | 338300 | Computer Hardware | 39102 | - | - | - | | 20.00% | - | - | - | - | 6,842 | | 20.00% | - | 1,368 | - | 1,368 | 1,368 |
| 624 | 338300 | Computer Hardware | 39700 | - | - | - | | 6.67% | - | - | - | - | 3,956 | | 6.67% | - | 264 | - | 264 | 264 |
| 625 | 338310 | Computer Software | 34600 | - | - | - | | 11.16% | - | - | - | - | 329,963 | | 11.16% | - | 36,824 | - | 36,824 | 36,824 |
| 626 | 338320 | Communication Equipment | 34600 | - | - | - | | 11.16% | - | - | - | - | 104,111 | | 11.16% | - | 11,619 | - | 11,619 | 11,619 |
| 627 | 338320 | Communication Equipment | 39700 | - | - | - | | 6.67% | - | - | - | - | 6,741 | | 6.67% | - | 450 | - | 450 | 450 |
| 628 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | 11.16% | - | - | - | - | 1,036,212 | | 11.16% | - | 115,641 | - | 115,641 | 115,641 |
| 629 | 340000 | Land In Fee | | - | 18,298 | 18,298 | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 630 | 340001 | Land Rights | | - | 36,018 | 36,018 | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 631 | 341000 | Structures & Improvements | | - | 4,991,965 | 4,991,965 | | 6.46% | - | 322,481 | 322,481 | - | - | | 6.46% | - | - | - | (322,481) | (322,481) |
| 632 | 344000 | Generators | | - | 85,138,520 | 85,138,520 | | 7.17% | - | 6,104,432 | 6,104,432 | - | - | | 7.17% | - | - | - | (6,104,432) | (6,104,432) |
| 633 | 345000 | Accessory Electric Equipment | | - | 16,556,882 | 16,556,882 | | 6.44% | - | 1,066,263 | 1,066,263 | - | - | | 6.44% | - | - | - | (1,066,263) | (1,066,263) |
| 634 | 346000 | Misc Power Plant Equipment | | - | 1,998,462 | 1,998,462 | | 11.16% | - | 223,028 | 223,028 | - | - | | 11.16% | - | - | - | (223,028) | (223,028) |
| 635 | | TOTAL PRODUCTION-FLAT RIDGE WIND FARM | | $ - | $ 108,740,145 | $ 108,740,145 | | | $ - | $ 7,716,204 | $ 7,716,204 | $ - | $ 108,757,684 | | | $ - | $ 7,718,286 | $ - | $ 2,082 | 2,082 |
| 636 | | | | | | | | | | | | | | | | | | | | |
| 637 | | **PRODUCTION-PERSIMMON CREEK WIND FARM** | | | | | | | | | | | | | | | | | | |
| 638 | 338210 | Structures | 34100 | $ - | $ - | $ - | | 3.92% | $ - | $ - | $ - | $ - | $ - | | 3.9225% | $ - | $ - | $ - | $ - | - |
| 639 | 338230 | Turbines | 34400 | - | - | - | | 3.92% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 640 | 338260 | Collector System | | - | - | | | | | | | - | - | | 3.9225% | - | - | - | - | - |
| 641 | 338290 | Accessory Equipment | 34500 | - | - | - | | 3.92% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 642 | 338300 | Computer Hardware | 34500 | - | - | - | | 3.92% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 643 | 338320 | Communication Equipment | 34600 | - | - | - | | 3.92% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 644 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | 3.92% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 645 | 340000 | Land In Fee | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 646 | 340001 | Land Rights | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 647 | 341000 | Structures & Improvements | | - | - | - | | 3.9225% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 648 | 344000 | Generators | | - | - | - | | 3.9225% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 649 | 345000 | Accessory Electric Equipment | | - | - | - | | 3.9225% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 650 | 346000 | Misc Power Plant Equipment | | - | - | - | | 3.9225% | - | - | - | - | - | | 3.9225% | - | - | - | - | - |
| 651 | | TOTAL PRODUCTION-PERSIMMON CREEK WIND FARM | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | - |
| 652 | | | | | | | | | | | | | | | | | | | | |
| 653 | | **PRODUCTION-WESTERN PLAINS WIND FARM** | | | | | | | | | | | | | | | | | | |
| 654 | 338200 | Land | 34000 | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - | | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 655 | 338201 | Land Rights - Easements | 34001 | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 656 | 338210 | Structures | 34100 | - | - | - | | 5.14% | - | - | - | - | - | | 5.14% | - | - | - | - | - |
| 657 | 338210 | Structures | 34400 | - | - | - | | 5.18% | - | - | - | - | - | | 5.18% | - | - | - | - | - |
| 658 | 338210 | Structures | 34500 | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 659 | 338210 | Structures | 34600 | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 660 | 338230 | Turbines | 34400 | - | - | - | | 5.18% | - | - | - | - | - | | 5.18% | - | - | - | - | - |
| 661 | 338230 | Turbines | 34500 | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 662 | 338240 | Towers & Fixtures | 34400 | - | - | - | | 5.18% | - | - | - | - | - | | 5.18% | - | - | - | - | - |
| 663 | 338260 | Collector System | 34500 | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 664 | 338270 | Generator Step-Up (GSU) | 34400 | - | - | - | | 5.18% | - | - | - | - | - | | 5.18% | - | - | - | - | - |
| 665 | 338290 | Accessory Equipment | 34500 | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 666 | 338300 | Computer Hardware | 34500 | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 667 | 338300 | Computer Hardware | 34600 | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 668 | 338300 | Computer Hardware | 39700 | - | - | - | | 6.67% | - | - | - | - | - | | 6.67% | - | - | - | - | - |
| 669 | 338310 | Computer Software | 34600 | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 670 | 338320 | Communication Equipment | 34600 | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 671 | 338330 | Misc Power Plant Equipment | 34600 | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 672 | 340000 | Land In Fee | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 673 | 340001 | Land Rights | | - | - | - | | 0.00% | - | - | - | - | - | | 0.00% | - | - | - | - | - |
| 674 | 341000 | Structures & Improvements | | - | - | - | | 5.14% | - | - | - | - | - | | 5.14% | - | - | - | - | - |
| 675 | 344000 | Generators | | - | - | - | | 5.18% | - | - | - | - | - | | 5.18% | - | - | - | - | - |
| 676 | 345000 | Accessory Electric Equipment | | - | - | - | | 5.15% | - | - | - | - | - | | 5.15% | - | - | - | - | - |
| 677 | 346000 | Misc Power Plant Equipment | | - | - | - | | 5.26% | - | - | - | - | - | | 5.26% | - | - | - | - | - |
| 678 | | TOTAL PRODUCTION-WESTERN PLAINS WIND FARM | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 679 | | | | | | | | | | | | | | | | | | | | |
| 680 | | | | | | | | | | | | | | | | | | | | |
| 681 | | **TOTAL OTHER PRODUCTION** | | $ 1,809,058 | $ 974,746,685 | $ 976,555,743 | | | $ 33,600 | $ 29,837,591 | $ 29,871,191 | $ 1,870,554 | $ 991,273,124 | | | $ 45,899 | $ 29,844,556 | $ 12,299 | $ 6,965 | 19,264 |
| 682 | | | | | | | | | | | | | | | | | | | | |
| 683 | | **PROJECTED ADDS NET OF RETIRES** | | | | | | | | | | | | | | | | | | |
| 684 | 311000 | Stm Pr-Structures-Elec | | $ 22,395,702 | $ 33,517,817 | $ 55,913,519 | 3.58% | 2.70% | $ 801,766 | $ 904,981 | $ 1,706,747 | $ - | $ - | 3.58% | 2.70% | $ - | $ - | $ (801,766) | $ (904,981) | (1,706,747) |
| 685 | 312000 | Stm Pr-Boiler Plt Equip-Elec | | 48,452,579 | 74,120,084 | 122,572,663 | 4.56% | 2.81% | 2,209,438 | 2,082,774 | 4,292,212 | - | - | 4.56% | 2.81% | - | - | (2,209,438) | (2,082,774) | (4,292,212) |
| 686 | 312001 | Stm Pr-Boiler Plant Equipment - Unit Train | | 3,395 | 5,102 | 8,497 | 2.64% | 2.31% | 90 | 118 | 207 | - | - | 2.64% | 2.31% | - | - | (90) | (118) | (207) |
| 687 | 312002 | Stm Pr-Boiler AQC Equip-Elec | | (960) | (930,208) | (931,168) | 4.68% | 3.51% | (45) | (32,650) | (32,695) | - | - | 4.68% | 3.51% | - | - | 45 | 32,650 | 32,695 |
| 688 | 314000 | Stm Pr-Turbogenerator-Elec | | 14,583,630 | 21,536,482 | 36,120,112 | 3.79% | 2.88% | 552,720 | 620,251 | 1,172,970 | - | - | 3.79% | 2.88% | - | - | (552,720) | (620,251) | (1,172,970) |
| 689 | 315000 | Stm Pr-Accessory Equip-Elec | | 768,379 | 1,144,428 | 1,912,807 | 3.56% | 2.98% | 27,354 | 34,104 | 61,458 | - | - | 3.56% | 2.98% | - | - | (27,354) | (34,104) | (61,458) |
| 690 | 315002 | Stm Pr Accessory Equip Comp | | 112,166 | 168,573 | 280,738 | 3.56% | 2.98% | 3,993 | 5,023 | 9,017 | - | - | 3.56% | 2.98% | - | - | (3,993) | (5,023) | (9,017) |
| 691 | 316000 | Stm Pr-Misc Pwr Plt Equip-Elec | | 952,860 | 1,410,008 | 2,362,868 | 3.46% | 2.97% | 32,969 | 41,877 | 74,846 | - | - | 3.46% | 2.97% | - | - | (32,969) | (41,877) | (74,846) |
| 692 | 341000 | Oth Prod-Structures-Elec-CT's | | - | - | - | | 1.90% | - | - | - | - | - | | 1.90% | - | - | - | - | - |
| 693 | 341002 | Oth Prod-Struct-Elec-Wind | | - | 7,924,309 | 7,924,309 | | 5.49% | - | 435,045 | 435,045 | - | - | | 5.49% | - | - | - | (435,045) | (435,045) |
| 694 | 342000 | Oth Prod-Fuel Holders-Elec-CT's | | - | - | - | | 2.30% | - | - | - | - | - | | 2.30% | - | - | - | - | - |
| 695 | 344000 | Oth Prod-Generators-Elec-CT's | | - | 8,353,277 | 8,353,277 | 1.86% | 1.93% | - | 161,218 | 161,218 | - | - | 1.86% | 1.93% | - | - | - | (161,218) | (161,218) |
| 696 | 344002 | Oth Prod-Generators-Elec-Wind | | - | 286,958 | 286,958 | | 5.41% | - | 15,524 | 15,524 | - | - | | 5.41% | - | - | - | (15,524) | (15,524) |
| 697 | 345000 | Oth Prod-Accessory Equip-Elec-CT's | | - | 1,446,990 | 1,446,990 | | 1.74% | - | 25,178 | 25,178 | - | - | | 1.74% | - | - | - | (25,178) | (25,178) |
| 698 | 346000 | Oth Prod-Misc Pwr Plt Equip-Elec-CT's | | - | 45,762 | 45,762 | | 1.90% | - | 869 | 869 | - | - | | 1.90% | - | - | - | (869) | (869) |
| 699 | | TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S | | $ 87,267,750 | $ 149,029,579 | $ 236,297,329 | | | $ 3,628,284 | $ 4,294,313 | $ 7,922,597 | $ - | $ - | | | $ - | $ - | $ (3,628,284) | $ (4,294,313) | $ (7,922,597) |
| 700 | | | | | | | | | | | | | | | | | | | | |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant<br>(A + B) | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense<br>(A * D) | G<br>Evergy KS Central North (WSTR) Depreciation Expense<br>(B * E) | H<br>Evergy KS Central Total Depreciation Expense<br>(F + G) | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense<br>(I * K) | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense<br>(J * L) | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense<br>(M - F) | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense<br>(N - G) | Q<br>Staff Adjustment to KS Central Total Depreciation Expense<br>(O + P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 701 | | **RETIREMENTS WORK IN PROGRESS-PROD** | | | | | | | | | | | | | | | | | | |
| 702 | | Production-Salvage & Removal: Retirements not classified | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 703 | | TOTAL RETIREMENTS WORK IN PROGRESS-PROD | | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - | | | $ - | $ - | $ - | $ - | $ - |
| 704 | | | | | | | | | | | | | | | | | | | | |
| 705 | | **TOTAL PRODUCTION PLANT** | | **$ 3,740,266,019** | **$ 3,609,684,478** | **$ 7,349,950,498** | | | **$ 102,579,786** | **$ 110,811,693** | **$ 213,391,479** | **$ 3,807,512,764** | **$ 3,569,824,952** | | | **$ 104,236,410** | **$ 109,270,024** | **$ 1,656,624** | **$ (1,541,668)** | **$ 114,956** |
| 706 | | | | | | | | | | | | | | | | | | | | |
| 707 | **PRODUCTION PLANT SUMMARY** | | | | | | | | | | | | | | | | | | | |
| 708 | | TOTAL STEAM PRODUCTION PLANT | | $ 1,741,354,302 | $ 2,616,880,498 | $ 4,358,234,801 | | | $ 56,960,176 | $ 80,336,267 | $ 137,296,443 | 1,706,825,414 | 2,578,551,828 | | | 55,901,251 | 79,425,468 | $ (1,058,924) | $ (910,799) | $ (1,969,723) |
| 709 | | TOTAL NUCLEAR PRODUCTION PLANT | | 1,997,102,659 | - | 1,997,102,659 | | | 45,586,010 | - | 45,586,010 | 2,098,816,796 | - | | | 48,289,260 | - | 2,703,250 | - | 2,703,250 |
| 710 | | TOTAL OTHER PRODUCTION PLANT | | 1,809,058 | 992,803,980 | 994,613,037 | | | 33,600 | 30,475,425 | 30,509,025 | 1,870,554 | 991,273,124 | | | 45,899 | 29,844,556 | 12,299 | (630,869) | (618,570) |
| 711 | | RETIREMENTS WORK IN PROGRESS-PROD | | - | - | - | | | - | - | - | - | - | | | - | - | - | - | - |
| 712 | | **TOTAL PRODUCTION PLANT** | | $ 3,740,266,019 | $ 3,609,684,478 | $ 7,349,950,498 | | | $ 102,579,786 | $ 110,811,693 | $ 213,391,479 | $ 3,807,512,764 | $ 3,569,824,952 | | | 104,236,410 | 109,270,024 | $ 1,656,624 | $ (1,541,668) | $ 114,956 |
| 713 | | | | | | | | | | | | | | | | | | | | |
| 714 | **TRANSMISSION PLANT** | | | | | | | | | | | | | | | | | | | |
| 715 | 350000 | Trsm-Land-Elec | | $ 30,934 | $ 33,115 | $ 64,049 | 0.00% | 0.00% | $ - | $ - | $ - | $ 37,434 | $ 34,043 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 716 | 350001 | Trsm-Land Rights-Elec | | 71,656 | 82,724 | 154,380 | 0.00% | 0.00% | - | - | - | 74,659 | 84,375 | 0.00% | 0.00% | - | - | - | - | - |
| 717 | 350005 | Trsm-Land Rights 34.5kv | | 1,229 | 4,425 | 5,654 | 0.00% | 0.00% | - | - | - | 1,229 | 4,425 | 0.00% | 0.00% | - | - | - | - | - |
| 718 | 351010 | Computer Hardware | 35300 | - | - | - | 1.89% | 1.86% | - | - | - | - | 80 | 1.89% | 1.86% | - | 1 | - | 1.48 | 1 |
| 719 | 351010 | Computer Hardware | 39102 | - | - | - | 20.00% | 20.00% | - | - | - | 43,238 | - | 20.00% | 20.00% | 8,648 | - | 8,647.64 | - | 8,648 |
| 720 | 351030 | Communication Equipment | 35300 | - | - | - | 1.89% | 1.86% | - | - | - | 10,324 | 18,919 | 1.89% | 1.86% | 195 | 352 | 195.13 | 351.90 | 547 |
| 721 | 351030 | Communication Equipment | 35303 | - | - | - | 7.96% | 0.00% | - | - | - | 55 | - | 7.96% | 0.00% | 4 | - | 4.40 | - | 4 |
| 722 | 351030 | Communication Equipment | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 28,794 | 31,640 | 2.53% | 2.62% | 728 | 829 | 728.50 | 828.97 | 1,557 |
| 723 | 351030 | Communication Equipment | 35600 | - | - | - | 2.53% | 2.62% | - | - | - | 873,802 | 124,205 | 6.67% | 6.67% | 58,283 | 8,284 | 58,282.57 | 8,284.48 | 66,567 |
| 724 | 351035 | Communication Equipment 34.5kv | 35305 | - | - | - | 1.84% | 1.86% | - | - | - | 50 | 477 | 1.84% | 1.86% | 1 | 9 | 0.91 | 8.87 | 10 |
| 725 | 351035 | Communication Equipment 34.5kv | 35605 | - | - | - | 2.55% | 2.72% | - | - | - | 256 | 423 | 2.55% | 2.72% | 7 | 12 | 6.53 | 11.51 | 18 |
| 726 | 351036 | Communication Equipment Incentive | 35306 | - | - | - | 6.67% | 6.67% | - | - | - | 9 | 223 | 6.67% | 6.67% | 1 | 15 | 0.57 | 14.84 | 15 |
| 727 | 351036 | Communication Equipment Incentive | 35606 | - | - | - | 6.67% | 6.67% | - | - | - | 1,005 | 1,440 | 6.67% | 6.67% | 67 | 96 | 67.07 | 96.06 | 163 |
| 728 | 352000 | Trsm-Strutures & Impr-Elec | | 60,625 | 91,860 | 152,486 | 1.98% | 2.04% | 1,200 | 1,874 | 3,074 | 35,208 | 60,079 | 1.98% | 2.04% | 697 | 1,226 | (503.27) | (648.35) | (1,152) |
| 729 | 352005 | Trsm-Structures & Impr 34.5kV | | - | 215 | 215 | 0.00% | 2.03% | - | 4 | 4 | - | 215 | 0.00% | 2.03% | - | 4 | - | - | - |
| 730 | 352006 | Trsm-Structures & Impr-Incentive | | 38 | 4,019 | 4,057 | 6.67% | 6.67% | 3 | 268 | 271 | 38 | 4,019 | 6.67% | 6.67% | 3 | 268 | - | - | - |
| 731 | 353000 | Trsm-Station Equip-Elec | | 732,967 | 736,781 | 1,469,748 | 1.89% | 1.86% | 13,853 | 13,704 | 27,557 | 701,169 | 699,046 | 1.89% | 1.86% | 13,252 | 13,002 | (600.99) | (701.87) | (1,303) |
| 732 | 353003 | Trsm-Statn Eq-Comm | | 152 | - | 152 | 7.96% | 0.00% | 12 | - | 12 | - | - | 7.96% | 0.00% | - | - | (12.11) | - | (12) |
| 733 | 353005 | Trsm-Station Equip 34.5kV | | 14,417 | 77,811 | 92,227 | 1.84% | 1.86% | 265 | 1,447 | 1,713 | 5,891 | 77,224 | 1.84% | 1.86% | 108 | 1,436 | (156.86) | (10.92) | (168) |
| 734 | 353006 | Trsm-Station Equip-Incentive | | 3,710 | 23,773 | 27,482 | 6.67% | 6.67% | 247 | 1,586 | 1,833 | 3,701 | 23,550 | 6.67% | 6.67% | 247 | 1,571 | (0.57) | (14.84) | (15) |
| 735 | 354000 | Trsm-Towers & Fixtures-Elec | | 15,639 | 8,173 | 23,812 | 2.02% | 3.42% | 316 | 280 | 595 | 10,687 | 2,442 | 2.02% | 3.42% | 216 | 84 | (100.02) | (195.99) | (296) |
| 736 | 354005 | Trsm-Towers & Fixtures - 34.5 kV | | - | 17 | 17 | 0.00% | 2.69% | - | 0 | 0 | - | 17 | 0.00% | 2.69% | - | 0 | - | - | - |
| 737 | 355000 | Trsm-Poles & Fixtures-Elec | | 781,457 | 805,937 | 1,587,394 | 2.71% | 2.74% | 21,177 | 22,083 | 43,260 | 819,355 | 877,328 | 2.71% | 2.74% | 22,205 | 24,039 | 1,027.04 | 1,956.11 | 2,983 |
| 738 | 355005 | Trsm-Poles & Fixtures - 34.5 kV | | 15,167 | 95,918 | 111,085 | 2.73% | 2.82% | 414 | 2,705 | 3,119 | 15,341 | 94,752 | 2.73% | 2.82% | 419 | 2,672 | 4.76 | (32.88) | (28) |
| 739 | 355006 | Trsm-Poles/Fixtures-Incentive | | 46,224 | 74,599 | 120,823 | 6.67% | 6.67% | 3,083 | 4,976 | 8,059 | 46,224 | 74,599 | 6.67% | 6.67% | 3,083 | 4,976 | - | - | - |
| 740 | 356000 | Trsm-OH Cond & Devices-Elec | | 192,120 | 202,169 | 394,289 | 2.53% | 2.62% | 4,861 | 5,297 | 10,157 | 163,503 | 172,576 | 2.53% | 2.62% | 4,137 | 4,521 | (724.01) | (775.34) | (1,499) |
| 741 | 356005 | Trsm-OH-Cond & Devices-34.5kV | | 2,164 | 61,847 | 64,010 | 2.55% | 2.72% | 55 | 1,682 | 1,737 | 2,048 | 61,305 | 2.55% | 2.72% | 52 | 1,667 | (2.95) | (14.74) | (18) |
| 742 | 356006 | Trsm-OH Cond & Devices-Incent | | 13,571 | 18,376 | 31,947 | 6.67% | 6.67% | 905 | 1,226 | 2,131 | 12,566 | 16,936 | 6.67% | 6.67% | 838 | 1,130 | (67.07) | (96.06) | (163) |
| 743 | 357000 | Trsm-UG Conduit-Elec | | 422 | - | 422 | 1.39% | 0.00% | 6 | - | 6 | 422 | - | 1.39% | 0.00% | 6 | - | - | - | - |
| 744 | 357005 | Trsm-Underground Conduit - 34.5 kV | | 33 | 2,721 | 2,754 | 1.66% | 1.57% | 1 | 43 | 43 | 33 | 2,290 | 1.66% | 1.57% | 1 | 36 | - | (6.77) | (7) |
| 745 | 358000 | Trsm-UG Cond & Devic-Elec | | 4,405 | - | 4,405 | 1.95% | 0.00% | 86 | - | 86 | 4,405 | - | 1.95% | 0.00% | 86 | - | - | - | - |
| 746 | 358005 | Trsm-Underground Conductors & Dev | | 1,695 | 14,934 | 16,629 | 1.99% | 2.04% | 34 | 305 | 338 | 1,739 | 13,597 | 1.99% | 2.04% | 35 | 277 | 0.88 | (27.27) | (26) |
| 747 | 359000 | Trsm-Road & Trails | | 20 | - | 20 | 1.18% | 0.00% | 0 | - | 0 | 20 | - | 1.18% | 0.00% | 0 | - | - | - | - |
| 748 | | Transmission-Salvage & Removal : Retirements not classified | | - | - | - | | | - | - | - | - | - | | | - | - | - | - | - |
| 749 | | **TOTAL TRANSMISSION PLANT** | | **$ 1,988,643** | **$ 2,339,414** | **$ 4,328,056** | | | **$ 46,519** | **$ 57,479** | **$ 103,997** | **$ 2,893,205** | **$ 2,480,224** | | | **113,317** | **66,508** | **$ 66,798** | **$ 9,029** | **$ 75,827** |
| 750 | | | | | | | | | | | | | | | | | | | | |
| 751 | **DISTRIBUTION PLANT** | | | | | | | | | | | | | | | | | | | |
| 752 | 360000 | Dist-Land-Elec | | $ 4,120,060 | $ 10,766,137 | $ 14,886,196 | 0.00% | 0.00% | $ - | $ - | $ - | $ 5,203,014 | $ 9,027,791 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 753 | 360001 | Dist-Land Rights-Elec | | 10,911,581 | 15,355,661 | 26,267,242 | 0.00% | 0.00% | - | - | - | 10,803,032 | 15,261,950 | 0.00% | 0.00% | - | - | - | - | - |
| 754 | 361000 | Dist-Struct & Impr-Elec | | 13,183,789 | 29,705,448 | 42,889,237 | 2.04% | 1.92% | 268,949 | 570,345 | 839,294 | 10,890,019 | 27,014,352 | 2.04% | 1.92% | 222,156 | 518,676 | (46,793) | (51,669) | (98,462) |
| 755 | 362000 | Dist-Station Equip-Elec | | 274,756,379 | 342,983,649 | 617,740,027 | 1.86% | 1.89% | 5,110,469 | 6,482,391 | 11,592,860 | 304,333,550 | 351,950,783 | 1.86% | 1.89% | 5,660,604 | 6,651,870 | 550,135 | 169,479 | 719,614 |
| 756 | 362003 | Dist-Station Equip-Comm | | 784,884 | - | 784,884 | 8.03% | 0.00% | 63,026 | - | 63,026 | - | - | 8.03% | 0.00% | - | - | (63,026) | - | (63,026) |
| 757 | 363010 | Computer Hardware | 36200 | - | - | - | 1.86% | 1.89% | - | - | - | - | 33,745 | 1.86% | 1.89% | - | 638 | - | 638 | 638 |
| 758 | 363010 | Computer Hardware | 39102 | - | - | - | 20.00% | 20.00% | - | - | - | - | 9,123 | 20.00% | 20.00% | - | 1,825 | - | 1,825 | 1,825 |
| 759 | 363010 | Computer Hardware | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 211,687 | 682,755 | 6.67% | 6.67% | 14,120 | 45,540 | 14,120 | 45,540 | 59,659 |
| 760 | 363030 | Communication Equipment | 36200 | - | - | - | 1.86% | 1.89% | - | - | - | 2,150,771 | 3,283,982 | 1.86% | 1.89% | 40,004 | 62,067 | 40,004 | 62,067 | 102,072 |
| 761 | 363030 | Communication Equipment | 36203 | - | - | - | 8.03% | 0.00% | - | - | - | 376,941 | - | 8.03% | 0.00% | 30,268 | - | 30,268 | - | 30,268 |
| 762 | 363030 | Communication Equipment | 36500 | - | - | - | 2.82% | 2.91% | - | - | - | 247,849 | 330,938 | 2.82% | 2.91% | 6,989 | 9,630 | 6,989 | 9,630 | 16,620 |
| 763 | 363030 | Communication Equipment | 36700 | - | - | - | 2.37% | 2.42% | - | - | - | 40,372 | (0) | 2.37% | 2.42% | 957 | (0) | 957 | (0) | 957 |
| 764 | 363030 | Communication Equipment | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 7,003,226 | 3,238,953 | 6.67% | 6.67% | 467,115 | 216,038 | 467,115 | 216,038 | 683,153 |
| 765 | 363037 | Communication Equipment - Retire | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 168,647 | - | 6.67% | 6.67% | 11,249 | - | 11,249 | - | 11,249 |
| 766 | 364000 | Dist-Poles,Twr & Fix-Elec | | 335,321,996 | 442,997,084 | 778,319,080 | 2.94% | 2.90% | 9,858,467 | 12,846,915 | 22,705,382 | 353,616,893 | 501,624,961 | 2.94% | 2.90% | 10,396,337 | 14,547,124 | 537,870 | 1,700,208 | 2,238,078 |
| 767 | 365000 | Dist-OH Conductor-Elec | | 238,821,372 | 267,819,196 | 506,640,568 | 2.82% | 2.91% | 6,734,763 | 7,793,539 | 14,528,301 | 226,541,651 | 253,152,664 | 2.82% | 2.91% | 6,388,475 | 7,366,743 | (346,288) | (426,796) | (773,084) |
| 768 | 366000 | Dist-UG Circuit-Elec | | 78,699,815 | 66,613,756 | 145,313,571 | 1.86% | 1.63% | 1,463,817 | 1,085,804 | 2,549,621 | 72,231,520 | 58,687,741 | 1.86% | 1.63% | 1,343,506 | 956,610 | (120,310) | (129,194) | (249,504) |
| 769 | 366001 | Dist-Underground Conduit - Network | | 3,660,839 | 4,058,181 | 7,719,021 | 1.87% | 1.67% | 68,458 | 67,772 | 136,229 | 3,666,771 | 4,058,181 | 1.87% | 1.67% | 68,569 | 67,772 | 111 | - | 111 |
| 770 | 367000 | Dist-UG Cond & Devic-Elec | | 195,715,170 | 188,640,263 | 384,355,433 | 2.37% | 2.42% | 4,638,450 | 4,565,094 | 9,203,544 | 205,704,508 | 192,314,978 | 2.37% | 2.42% | 4,875,197 | 4,654,022 | 236,747 | 88,928 | 325,675 |

Evergy Kansas Central, Inc.
Staff Adjustment to Depreciation Expense
Income Statement No. 16
Test Year Ending June 30, 2024

| Line No. | Account No. | Description | FERC 898 Source Acct. | A<br>Evergy KS Central South (KGE) Adjusted Plant | B<br>Evergy KS Central North (WSTR) Adjusted Plant | C<br>Evergy KS Central Total Adjusted Plant | D<br>Authorized Rates KS Central South (KGE) Depreciation Rate | E<br>Authorized Rates KS Central North (WSTR) Depreciation Rate | F<br>Evergy KS Central South (KGE) Depreciation Expense | G<br>Evergy KS Central North (WSTR) Depreciation Expense | H<br>Evergy KS Central Total Depreciation Expense | I<br>Staff Adjusted KS Central South (KGE) Adjusted Plant | J<br>Staff Adjusted KS Central North (WSTR) Adjusted Plant | K<br>KS Central South (KGE) Depreciation Rate | L<br>KS Central North (WSTR) Depreciation Rate | M<br>Staff Adjusted KS Central South (KGE) Depreciation Expense | N<br>Staff Adjusted KS Central North (WSTR) Depreciation Expense | O<br>Staff Adjustment to KS Central South (KGE) Depreciation Expense | P<br>Staff Adjustment to KS Central North (WSTR) Depreciation Expense | Q<br>Staff Adjustment to KS Central Total Depreciation Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | (A + B) | | | (A * D) | (B * E) | (F + G) | | | | | (I * K) | (J * L) | (M - F) | (N - G) | (O + P) |
| 771 | 367001 | Dist-Undgrd Conductor Devic Netwrk | | 11,392,675 | 5,299,779 | 16,692,454 | 2.26% | 2.33% | 257,474 | 123,485 | 380,959 | 11,895,240 | 7,894,415 | 2.26% | 2.33% | 268,832 | 183,940 | 11,358 | 60,455 | 71,813 |
| 772 | 368000 | Dist-Line Transformr-Elec | | 154,750,915 | 197,750,804 | 352,501,719 | 2.36% | 2.48% | 3,652,122 | 4,904,220 | 8,556,342 | 161,915,805 | 210,623,775 | 2.36% | 2.48% | 3,821,213 | 5,223,470 | 169,091 | 319,250 | 488,341 |
| 773 | 368001 | Dist-Line Transformers - Undergro | | 160,260,201 | 156,546,333 | 316,806,535 | 1.91% | 1.96% | 3,060,970 | 3,068,308 | 6,129,278 | 171,026,023 | 169,866,812 | 1.91% | 1.96% | 3,266,597 | 3,329,390 | 205,627 | 261,081 | 466,709 |
| 774 | 368002 | Dist-Line Capacitors | | 9,304,085 | 11,020,710 | 20,324,795 | 2.69% | 2.76% | 250,280 | 304,172 | 554,451 | 9,457,563 | 11,196,613 | 2.69% | 2.76% | 254,408 | 309,027 | 4,129 | 4,855 | 8,983 |
| 775 | 369001 | Dist-Services-Overhead | | 37,557,854 | 34,072,798 | 71,630,652 | 2.18% | 2.30% | 818,761 | 783,674 | 1,602,436 | 38,713,691 | 34,613,175 | 2.18% | 2.30% | 843,958 | 796,103 | 25,197 | 12,429 | 37,626 |
| 776 | 369002 | Dist-Services-Underground | | 71,736,616 | 67,782,015 | 139,518,632 | 2.05% | 2.13% | 1,470,601 | 1,443,757 | 2,914,358 | 73,328,285 | 69,622,343 | 2.05% | 2.13% | 1,503,230 | 1,482,956 | 32,629 | 39,199 | 71,828 |
| 777 | 369003 | Dist-Services - Network | | 744,140 | 223,399 | 967,539 | 2.11% | 2.42% | 15,701 | 5,406 | 21,108 | 744,140 | 224,268 | 2.11% | 2.42% | 15,701 | 5,427 | - | 21 | 21 |
| 778 | 370000 | Dist-Meters-Elec | | 32,157,347 | 32,295,465 | 64,452,812 | 4.64% | 4.86% | 1,492,101 | 1,569,560 | 3,061,660 | 11,350,881 | 12,934,262 | 4.64% | 4.86% | 526,681 | 628,605 | (965,420) | (940,954) | (1,906,374) |
| 779 | 370002 | Dist-Meters-AMI | | 62,349,306 | 70,432,781 | 132,782,087 | 7.19% | 7.41% | 4,482,915 | 5,219,069 | 9,701,984 | 88,054,556 | 88,203,973 | 7.19% | 7.41% | 6,331,123 | 6,535,914 | 1,848,207 | 1,316,845 | 3,165,053 |
| 780 | 371000 | Dist-Cust Prem Install-El | | 239,474 | 276,265 | 515,740 | 0.00% | 0.00% | - | - | - | - | - | 0.00% | 0.00% | - | - | - | - | - |
| 781 | 371001 | Dist-Electric Vehicle Charging Stations | | 545,297 | 1,105,368 | 1,650,665 | 10.00% | 10.00% | 54,530 | 110,537 | 165,066 | 593,136 | 1,191,155 | 10.00% | 10.00% | 59,314 | 119,115 | 4,784 | 8,579 | 13,363 |
| 782 | 372000 | Dist-Leased Property On Customer | | 15,311,777 | 22,490,111 | 37,801,888 | 5.49% | 6.05% | 840,617 | 1,360,652 | 2,201,268 | 16,896,985 | 24,706,008 | 5.49% | 6.05% | 927,644 | 1,494,713 | 87,028 | 134,062 | 221,090 |
| 783 | 373000 | Dist-Str Ltg & Trf Sig-El | | 47,067,766 | 52,026,070 | 99,093,836 | 4.13% | 4.31% | 1,943,899 | 2,242,324 | 4,186,222 | 46,533,722 | 52,021,376 | 4.13% | 4.31% | 1,921,843 | 2,242,121 | (22,056) | (202) | (22,258) |
| 784 | | Distribution-Salvage & Removal: Retirements not classified | | - | - | - | | | - | - | - | - | - | | | - | - | - | - | - |
| 785 | | **TOTAL DISTRIBUTION PLANT** | | **$ 1,759,393,338** | **$ 2,020,261,272** | **$ 3,779,654,611** | | | **$ 46,546,367** | **$ 54,547,023** | **$ 101,093,390** | **$ 1,833,700,479** | **$ 2,103,771,075** | | | **49,266,091** | **57,449,336** | **$ 2,719,723** | **$ 2,902,313** | **$ 5,622,036** |
| 786 | | | | | | | | | | | | | | | | | | | | |
| 787 | **ENERGY STORAGE - WICHITA BATTERY** | | | | | | | | | | | | | | | | | | | |
| 788 | 387020 | Energy Storage - Stuctures & Improvements | 34100 Battery | $ - | $ - | $ - | | 6.67% | $ - | $ - | $ - | - | 951,276 | | 6.67% | - | 63,450 | - | 63,450 | $ 63,450 |
| 789 | 387030 | Energy Storage - Equipment | 34800 Battery | - | - | - | | 6.67% | - | - | - | - | 3,305,102 | | 6.67% | - | 220,450 | - | 220,450 | 220,450 |
| 790 | 387050 | Energy Storage - Accessory Equipment | 34500 Battery | - | - | - | | 6.67% | - | - | - | - | 190,255 | | 6.67% | - | 12,690 | - | 12,690 | 12,690 |
| 791 | 387060 | Energy Storage - Generator Step-Up Transformer | 34500 Battery | - | - | - | | 6.67% | - | - | - | - | 54,359 | | 6.67% | - | 3,626 | - | 3,626 | 3,626 |
| 792 | 387070 | Energy Storage - Storage Inverters | 34800 Battery | - | - | | | 6.67% | | | | - | 500,000 | | 6.67% | - | 33,350 | - | 33,350 | 33,350 |
| 793 | | **TOTAL ENERGY STORAGE PLANT** | | **$ -** | **$ -** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,000,991** | | | **-** | **333,566** | **$ -** | **$ 333,566** | **$ 333,566** |
| 794 | | | | | | | | | | | | | | | | | | | | |
| 795 | **GENERAL PLANT** | | | | | | | | | | | | | | | | | | | |
| 796 | 389000 | Gen-Land-Elec | | $ 2,091,309 | $ 5,030,244 | $ 7,121,553 | 0.00% | 0.00% | $ - | $ - | $ - | $ 2,093,412 | $ 5,030,244 | 0.00% | 0.00% | $ - | $ - | $ - | $ - | $ - |
| 797 | 389001 | Gen-Ld Rt/ROW-Depr-Elec | | 128,773 | 25,451 | 154,224 | 0.00% | 0.00% | - | - | - | 128,782 | 25,451 | 0.00% | 0.00% | - | - | - | - | - |
| 798 | 390000 | Gen-Structures & Impr-Elec | | 76,773,972 | 114,997,143 | 191,771,114 | 1.76% | 1.88% | 1,351,222 | 2,161,946 | 3,513,168 | 77,398,293 | 115,372,677 | 1.76% | 1.88% | 1,362,210 | 2,169,006 | 10,988 | 7,060 | 18,048 |
| 799 | 390005 | Gen-Struc-Lsehld Imp-General | | 4,434,002 | 763,242 | 5,197,244 | 0.00% | 0.00% | - | - | - | 4,338,713 | 1,019,152 | 0.00% | 0.00% | - | - | - | - | - |
| 800 | 391000 | Gen-Office Furniture & Eq-El | | 11,357,805 | 8,182,296 | 19,540,102 | 4.00% | 4.00% | 454,312 | 327,292 | 781,604 | 7,847,356 | 9,460,276 | 4.00% | 4.00% | 313,894 | 378,411 | (140,418) | 51,119 | (89,299) |
| 801 | 391002 | Gen-Office Furniture-Computer | | 23,001,586 | 98,243,060 | 121,244,646 | 20.00% | 20.00% | 4,600,317 | 19,648,612 | 24,248,929 | - | - | 20.00% | 20.00% | - | - | (4,600,317) | (19,648,612) | (24,248,929) |
| 802 | 392000 | Gen-Transportation Equipment | | 4,544,936 | 13,792,563 | 18,337,499 | 4.40% | 7.60% | 199,977 | 1,048,235 | 1,248,212 | 4,322,364 | 13,597,213 | 4.40% | 7.60% | 190,184 | 1,033,388 | (9,793) | (14,847) | (24,640) |
| 803 | 392000 | Gen-Transportation Equipment-Previously Leased | | 1,134,622 | 728,960 | 1,863,582 | 0.00% | 0.00% | - | - | - | 1,134,622 | 728,960 | 0.00% | 0.00% | - | - | - | - | - |
| 804 | 393000 | Gen-Stores Equipment-Elec | | 656,671 | 1,756,830 | 2,413,501 | 4.00% | 4.00% | 26,267 | 70,273 | 96,540 | 661,114 | 1,726,903 | 4.00% | 4.00% | 26,445 | 69,076 | 178 | (1,197) | (1,019) |
| 805 | 394000 | Gen-Tools-Elec | | 15,438,266 | 32,427,460 | 47,865,726 | 4.00% | 4.00% | 617,531 | 1,297,098 | 1,914,629 | 15,531,933 | 32,247,269 | 4.00% | 4.00% | 621,277 | 1,289,891 | 3,747 | (7,208) | (3,461) |
| 806 | 395000 | Gen-Laboratory Equip-Elec | | - | 209,822 | 209,822 | 4.00% | 4.00% | - | 8,393 | 8,393 | - | 209,822 | 4.00% | 4.00% | - | 8,393 | - | - | - |
| 807 | 396000 | Gen-Power Operated Equip-Elec | | 3,693,409 | 7,074,372 | 10,767,781 | 2.69% | 3.82% | 99,353 | 270,241 | 369,594 | 3,734,248 | 8,859,112 | 2.69% | 3.82% | 100,451 | 338,418 | 1,099 | 68,177 | 69,276 |
| 808 | 396000 | Gen-Power Operated Equipment-Previously Leased | | 631,769 | 473,594 | 1,105,364 | 0.00% | 0.00% | - | - | - | 631,769 | 473,594 | 0.00% | 0.00% | - | - | - | - | - |
| 809 | 397000 | Gen-Communication Equip-Elec | | 66,255,125 | 92,651,569 | 158,906,694 | 6.67% | 6.67% | 4,419,217 | 6,179,860 | 10,599,076 | - | - | 6.67% | 6.67% | - | - | (4,419,217) | (6,179,860) | (10,599,076) |
| 810 | 397010 | Computer Hardware | 39102 | - | - | - | 20.00% | 20.00% | - | - | - | 12,536,375 | 109,538,897 | 20.00% | 20.00% | 2,507,275 | 21,907,779 | 2,507,275 | 21,907,779 | 24,415,055 |
| 811 | 397010 | Computer Hardware | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 9,563,677 | 1,143,117 | 6.67% | 6.67% | 637,897 | 76,246 | 637,897 | 76,246 | 714,143 |
| 812 | 397021 | Computer Software 3 yrs | 30316 | - | - | - | 0.00% | 0.00% | - | - | - | - | 23,115,410 | 0.00% | 0.00% | - | - | - | - | - |
| 813 | 397022 | Computer Software 5 yrs | 30302 | - | - | - | 0.00% | 0.00% | - | - | - | 1,067,978 | 179,078,113 | 0.00% | 0.00% | - | - | - | - | - |
| 814 | 397023 | Computer Software 1 0 yrs | 30303 | - | - | - | 0.00% | 0.00% | - | - | - | - | 84,906,936 | 0.00% | 0.00% | - | - | - | - | - |
| 815 | 397030 | Communication Equipment | 39102 | - | - | - | 20.00% | 20.00% | - | - | - | - | - | 20.00% | 20.00% | - | - | - | - | - |
| 816 | 397030 | Communication Equipment | 39700 | - | - | - | 6.67% | 6.67% | - | - | - | 43,000,509 | 79,527,455 | 6.67% | 6.67% | 2,868,134 | 5,304,481 | 2,868,134 | 5,304,481 | 8,172,615 |
| 817 | 398000 | Gen-Misc Equip-Elec | | 9,880,860 | 19,984,442 | 29,865,302 | 6.67% | 6.67% | 659,053 | 1,332,962 | 1,992,016 | 1,053,701 | 3,884,371 | 6.67% | 6.67% | 70,282 | 259,088 | (588,771) | (1,073,875) | (1,662,646) |
| 818 | | General Plant-Salvage & Removal: Retirements not classified | | - | - | - | | | - | - | - | - | - | | | - | - | - | - | - |
| 819 | | **TOTAL GENERAL PLANT** | | **$ 220,023,104** | **$ 396,341,048** | **$ 616,364,151** | | | **$ 12,427,249** | **$ 32,344,912** | **$ 44,772,161** | **$ 185,044,847** | **$ 669,944,974** | | | **$ 8,698,050** | **$ 32,834,178** | **$ (3,729,199)** | **$ 489,265** | **$ (3,239,934)** |
| 820 | | | | | | | | | | | | - | - | | | | | | | |
| 821 | | | | | | | | | | | | - | - | | | | | | | |
| 822 | | **TOTAL PLANT IN SERVICE** | | **$ 5,809,481,668** | **$ 6,295,170,257** | **$ 12,104,651,925** | **TOTAL DEPRECIATION EXPENSE** | | **$ 161,599,921** | **$ 197,761,106** | **$ 359,361,027** | **$ 5,842,482,411** | **$ 6,361,611,151** | | | **$ 162,313,867** | **$ 199,953,612** | **$ 713,946** | **$ 2,192,505** | **$ 2,906,452** |
| 823 | | | | | | | | | | | | | | | | | | | | |
| 824 | | **LESS: DEPRECIATION CHARGED TO CLEARING OR OTHER ACCOUNT** | | | | | | | | | | | | | | | | | | |
| 825 | | Unit Trains (312) Charged to Inventory | | | | | | | $ 32,035 | $ 386,798 | $ 418,834 | | | | | $ 32,035 | $ 386,798 | $ - | $ - | $ - |
| 826 | | Vehicles (392) & POE (396) Charged to Clearing | | | | | | | 299,330 | 1,318,476 | 1,617,806 | | | | | 290,635 | 1,371,806 | (8,695) | 53,331 | 44,636 |
| 827 | | | | | | | | | | | | | | | | | | | | |
| 828 | | **TOTAL CHARGED TO CLEARINGS** | | | | | | | **$ 331,365** | **$ 1,705,274** | **$ 2,036,639** | | | | | **$ 322,671** | **$ 1,758,605** | **$ (8,695)** | **$ 53,331** | **$ 44,636** |
| 829 | | | | | | | | | | | | | | | | | | | | |
| 830 | | **TOTAL DEPRECIATION EXPENSE NET OF CLEARINGS** | | | | | | | **$ 161,268,556** | **$ 196,055,832** | **$ 357,324,388** | | | | | **$ 161,991,196** | **$ 198,195,007** | **$ 722,641** | **$ 2,139,175** | **$ 2,861,816** |
| 831 | | | | | | | | | | | | | | | | | | | | |
| 832 | | | | | | | | | | | | | | | | | | | **STAFF ADJUSTMENT TO TOTAL DEPRECIATION EXPENSE** | **$ 2,861,816** |

Sources: Evergy Joint Application - Section 10.
Staff Exhibit TSR-4a.
Evergy's Response to CURB Data Request No. 92.

Evergy Kansas Central, Inc.
Staff Adjustment to Amortization of Intangible Plant
Income Statement Adjustment No. 17
Test Year Ending June 30, 2024

| | | | | | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Account | FERC Xfer Acct | Exp Acct | Account Description | Evergy Annualized Provision on Jun 2024 Plant | Evergy Annualized Provision on RB-20 Projected Additions | Evergy Total Projected Annualized Provision (A + B) | Test Year Amortization Expense | Evergy Adjustment to Amortization Expense (CS-121) (C - D) | Staff Annualized Provision on March 2025 Plant | Staff Annualized Provision on New WC License | Staff Total Projected Annualized Provision (F + G) | Test Year Amortization Expense | Staff Adjustment to Amortization Expense (H - I) | Final Staff Adjustment (J - E) |
| 1 | | | | **Intangibles & Leasehold** | | | | | | | | | | | |
| 2 | 301000 | | | Intang Plt-Organization-Elec | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3 | 303000 | | 405001 | Misc Intang-Wolf Creek | 419,054 | - | 419,054 | 222,104 | 196,950 | - | 681,442 | 681,442 | 222,104 | 459,338 | 262,388 |
| 4 | 303002 | | 405001 | Miscellaneous Intangible Plant - 5 yr software | 17,697,909 | 1,194,567 | 18,892,476 | 24,791,219 | (5,898,743) | - | - | - | 24,791,219 | (24,791,219) | (18,892,476) |
| 5 | 303002 | | 405010 | Miscellaneous Intangible Plant - 5 yr software - Cloud Dev | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 303003 | | 405001 | Miscellaneous Intangible Plant - 10 yr software | 8,822,646 | 6,974,709 | 15,797,355 | 5,334,952 | 10,462,403 | - | - | - | 5,334,952 | (5,334,952) | (15,797,355) |
| 7 | 303003 | | 405010 | Miscellaneous Intangible Plant - 10 yr software - Cloud Dev | 3,075,137 | - | 3,075,137 | 3,063,782 | 11,355 | - | - | - | 3,063,782 | (3,063,782) | (3,075,137) |
| 8 | 303005 | | 405001 | Miscellaneous Intangible Plant - WC 5 yr software | 774,298 | 36,134 | 810,432 | 774,298 | 36,134 | - | - | - | 774,298 | (774,298) | (810,432) |
| 9 | 303014 | | 405001 | Misc Intang Plant - Radio Frequency | 674,713 | - | 674,713 | 540,820 | 133,893 | 539,883 | - | 539,883 | 540,820 | (937) | (134,830) |
| 10 | 303014 | | 405010 | Misc Intang Plant - Radio Frequency - Lacygne | 8,792 | - | 8,792 | 8,792 | - | 22,542 | - | 22,542 | 8,792 | 13,750 | 13,750 |
| 11 | 303015 | | 405001 | Misc Intang Plant - 15 yr Software | - | 15,111 | 15,111 | - | 15,111 | - | - | - | - | - | (15,111) |
| 12 | 303016 | | 405001 | Misc Intang Plant - 3 yr Software - Lacygne | 2,840,312 | 141,095 | 2,981,407 | 256,406 | 2,725,001 | - | - | - | 256,406 | (256,406) | (2,981,407) |
| 13 | 315020 | | 405001 | Computer Software 5 yrs | | | | | | 804 | - | 804 | - | 804 | 804 |
| 14 | 324020 | 30300 | 405001 | Computer Software 5 yrs | | | | | | 2,601,176 | - | 2,601,176 | - | 2,601,176 | 2,601,176 |
| 15 | 324023 | 30303 | 405001 | Computer Software 10 yrs | | | | | | 3,319,687 | - | 3,319,687 | - | 3,319,687 | 3,319,687 |
| 16 | 390005 | | 404000 | Structures and Improvements - Leasehold Improvements | - | - | - | 18,175 | (18,175) | 373,805 | - | 373,805 | 18,175 | 355,630 | 373,805 |
| 17 | 397021 | 30316 | 405001 | Computer Software 3 yrs | | | | | | 8,145,642 | - | 8,145,642 | - | 8,145,642 | 8,145,642 |
| 18 | 397022 | 30302 | 405001 | Computer Software 5 yrs | | | | | | 32,953,569 | - | 32,953,569 | - | 32,953,569 | 32,953,569 |
| 19 | 397023 | 30303 | 405001 | Computer Software 10 yrs | | | | | | 7,542,525 | - | 7,542,525 | - | 7,542,525 | 7,542,525 |
| 20 | | | | **LC Lease** | | | | | | - | - | - | - | - | - |
| 21 | 311000 | | 404600 | (31100) Structures & Improvements | 4,021,057 | - | 4,021,057 | 4,021,057 | - | 4,466,024 | - | 4,466,024 | 4,021,057 | 444,967 | 444,967 |
| 22 | 312000 | | 404600 | (31200) Boiler Plant Equipment | 11,454,694 | - | 11,454,694 | 10,990,637 | 464,057 | 9,531,229 | - | 9,531,229 | 10,990,637 | (1,459,408) | (1,923,465) |
| 23 | 312001 | | 404600 | (31201) Boiler Plant Equipment -Unit Trains | 2,587 | - | 2,587 | 2,587 | - | 2,587 | - | 2,587 | 2,587 | - | - |
| 24 | 312002 | | 404600 | (31202) Boiler Plant Equipment (AQC) | 13,435,541 | - | 13,435,541 | 13,435,541 | - | 13,435,541 | - | 13,435,541 | 13,435,541 | - | - |
| 25 | 314000 | | 404600 | (31400) Turbogenerator Units | 937,396 | - | 937,396 | 937,396 | - | 1,464,387 | - | 1,464,387 | 937,396 | 526,991 | 526,991 |
| 26 | 315000 | | 404600 | (31500) Accessory Electric Equipment | 579,740 | - | 579,740 | 579,740 | - | 467,904 | - | 467,904 | 579,740 | (111,836) | (111,836) |
| 27 | 316000 | | 404600 | (31600) Misc. Power Plant Equipment | 59,878 | - | 59,878 | 59,878 | - | 59,878 | - | 59,878 | 59,878 | - | - |
| **28** | | | | **TOTAL Intangible Amortization** | $ 64,803,754 | $ 8,361,616 | $ 73,165,370 | $ 65,037,383 | $ 8,127,986 | $ 84,927,183 | $ 681,442 | $ 85,608,625 | $ 65,037,383 | $ 20,571,241 | **$ 12,443,255** |

| | | |
|---|---|---|
| **29** | **Account 404000** | **373,805** |
| **30** | **Account 404600** | **(1,063,343)** |
| **31** | **Account 405001** | **16,194,180** |
| **32** | **Account 405010** | **(3,061,387)** |
| **33** | **Total Staff Adjustment to Amortization Expense** | **$ 12,443,255** |

Sources: "CS-121 Amortization Exp - KS Central - Direct" Workpaper.
Evergy's Response to Staff Data Request No. 187.

The table below contains additional details about Evergy's budgeted computer software projects that contribute the most to Staff's adjustment to amortization expense on intangible assets (Adjustment IS-17).

| Company | Utility Account | Book Cost | eng_in_service_year | ldg_work_order_number | ldg_work_order_description | Work Order Description | Additional Comments |
|---|---|---|---|---|---|---|---|
| WSTR-Evergy Kansas Central | 397021-Gen-Computer Software 3yrs | 20,105,411.97 | 7/15/2024 0:00 | 70100282 | Maximo 8 Upgrade | The funding dollars on this request are associated with the Align phase for MAS8 Distribution Upgrade (1/18/23 to 3/31/23).<br><br>Deliverables include:<br>● Stand up MAS 8.9 and Maximo Manage Upgrade environment for Distribution East based on the current Evergy Maximo 7.6 instance<br>● Inventory and design changes needed by current MALCI configuration and remediation<br>● Process changes impacted MALCI by remediation and documentation of target state processes<br>● Key business decisions (including assessment of Mobility & Graphical Work Design options)<br>● Architecture view of Distribution Maximo target state (including key integration and application changes to current solution)<br>● D-MAS8's roadmap / schedule, effort and cost estimate | Charges to this project are actually related to the AUD implementation of this project, and 3 years is appropriate for AUD. AUD replaced four existing legacy Distribution design tools. AUD offered automated processes aligning GIS and our construction work management systems. |
| WSTR-Evergy Kansas Central | 397022-Gen-Computer Software 5yrs | 13,780,607.06 | 7/15/2024 0:00 | 70100421 | STEAM (Substation EAM) - Evolve Pha | The funding dollars on this request are associated with the Substation execution of the STEAM (Substation & Transmission EAM) project. Consolidation of the EAM platform on Maximo for Transmission has been completed, and this request is to complete the Substation consolidation efforts. | |
| WSTR-Evergy Kansas Central | 397022-Gen-Computer Software 5yrs | 28,119,829.45 | 11/9/2024 0:00 | 70100315 | ADMS Ph 1 OMS | Phase I built a new upgraded platform for the future modules to be implemented as the ADMS part of the grid modernization effort single vendor distribution grid management platform leveraging a common distribution model for OMS, DSCADA, Advanced Applications and DERMS. | |

Source: Evergy's Response to Staff Data Request No. 399.

STATE OF KANSAS )
) ss.
COUNTY OF SHAWNEE )

**VERIFICATION**

Tim Rehagen, being duly sworn upon his oath deposes and states that he is a Senior Auditor of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that (he/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 his knowledge, information and belief.

Timothy S. Rehagen

Tim Rehagen
Senior Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 3rd day of June, 2025.

Kiley McManaman

Notary Public

Kiley McManaman
NOTARY PUBLIC—STATE OF KANSAS
MY APPT EXP 07/09/2025

# CERTIFICATE OF SERVICE

25-EKCE-294-RTS

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

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